



Richland County Government | FY 2018 | FY 2019

BIENNIIUM BUDGET I



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INTRODUCTION

RICHLAND COUNTY COUNCIL

Joyce Dickerson—Council Chair

Bill Malinowski—Vice Chair

Yvonne McBride

Paul Livingston

Seth Rose

Greg Pearce

Gwendolyn Kennedy

Jim Manning

Calvin “Chip” Jackson

Dalhi Myers

Norman Jackson

Gerald Seals

County Administrator

Sandra Yúdice, Ph.D.

Assistant County Administrator

Brandon Madden

Assistant to the County Administrator

Stacey Hamm

Director, Finance

James Hayes

Director, Budget and Grants

Wendy Davis

Portia Easter

Tyler Kirk

Budget Analysts

Emily Ley

Tim Nielsen

Richland County IT

Beverly Harris

Magnolia Salas

Richland County Public Information Office

For comments or questions concerning Richland County’s Budget Book, please contact:

Richland County Office of Budget &
Grants Management

2020 Hampton Street, PO Box 192

Columbia, SC 29202

Telephone: 803-576-2100

Fax: 803-576-2138

Website: rcgov.us





RICHLAND COUNTY MISSION:

- Manage financial resources (tax dollars and revenue)
- To be responsible stewards of the public's resources
- Provide "quality" services to all citizens

RICHLAND COUNTY VISION STATEMENT:

- Pursuit of excellence: We strive to surpass the standard of the ordinary
- Respect and listening: We listen to understand and when we do disagree, we disagree with dignity
- Factual information: Facts and data will be considered when making decisions
- Empathy: We connect with others by seeking to understand their experience, situation, and perspective
- Fiscal responsibility: We are prudent stewards of the public's resources
- Transparency: We share all relevant information, without hidden agendas



VICE CHAIR
Bill Malinowski
District 1



CHAIR
Joyce Dickerson
District 2



Yvonne McBride
District 3



Paul Livingston
District 4



Seth Rose
District 5



Greg Pearce
District 6



Gwendolyn Kennedy
District 7



Jim Manning
District 8



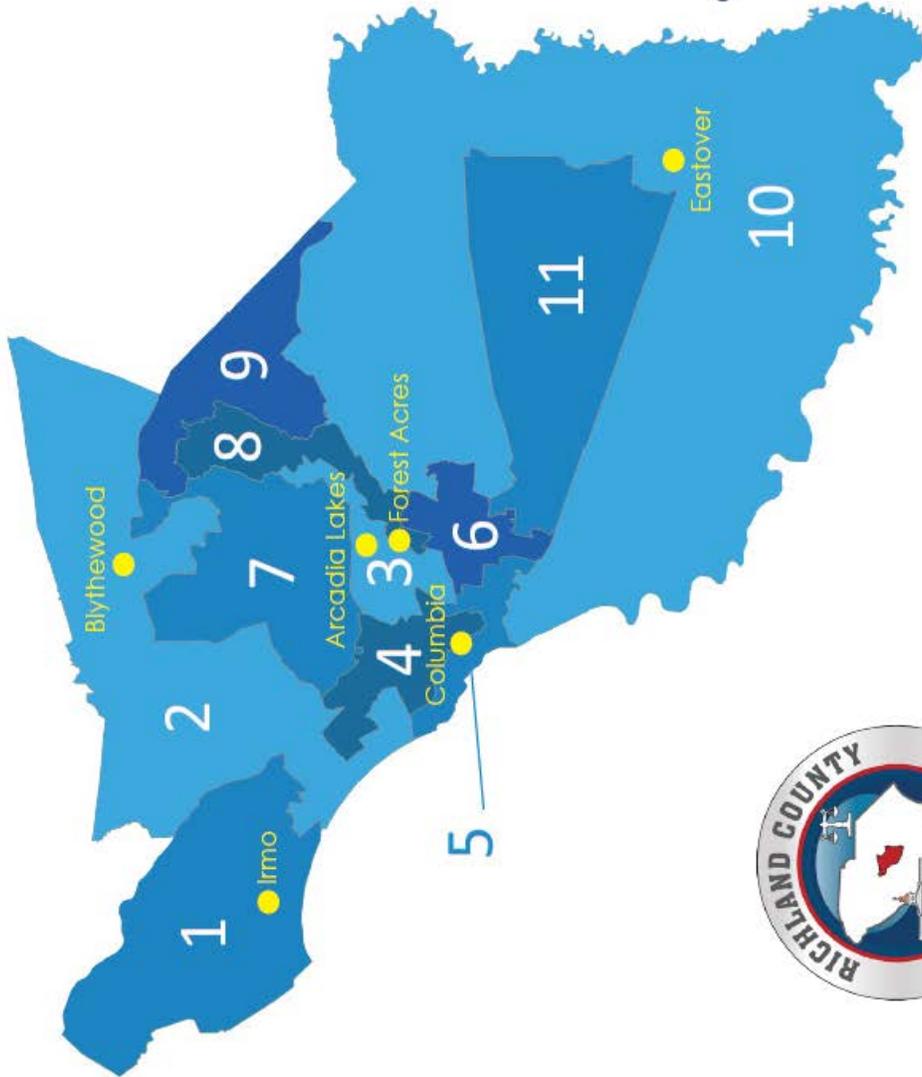
Calvin "Chip" Jackson
District 9



Dalhi Myers
District 10



Norman Jackson
District 11



READERS GUIDE

The purpose of this document is to communicate Richland County's Biennium Budget I in a useful format for citizens, staff, elected officials and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Transmittal Letter and Budget Message should assist the reader with understanding the major aspects of the budget.

This budget document describes how Richland County attempts to identify the community's needs for legitimate public services and the strategies by which it tries to meet those needs. We have organized this document so that the readers can obtain essential information in a quick, accessible and digestible format. For those who wish to inquire in greater depth, we have provided greater detail.

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Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget to those balances.

The General Fund, Special Revenue Fund and Enterprise Fund sections contain information about the various funds at the department level, including the budget appropriation for all County departments funded by County Council. Each departmental summary should help you identify the following:

- Mission statements
- Goals and objectives
- Performance measures
- Fiscal plan
- Funded positions comparison for four years

The Capital Projects and Debt Service sections include information on long-term capital projects and their financing methods.

Finally, the Appendices include supplemental data for the budget document. Included in the section are items such as statistics, position comparisons, the budget ordinance and a glossary of terms.

HOW TO READ FINANCIAL DATA

Most data within this document is presented in fiscal year terms. Richland County operates on a fiscal year that runs July 1 through June 30. Therefore, fiscal year 2018 is the year that runs from July 1, 2017 to June 30, 2018. Fiscal year 2019 is the year that runs from July 1, 2018 to June 30, 2019.

All information is presented using a four year comparison that includes FY16 actual revenues and expenditures, FY17 preliminary and unaudited actual revenues and expenditures and FY18 and FY19 budgeted revenues and expenditures. Additionally, Millage Agency are currently not on a Biennium Budget Schedule so FY19 Budget Dollars will be considerably smaller due Agency Budgets not being included.

CONTACT

Anyone interested in obtaining additional information concerning the Richland County Budget is encouraged to contact the Richland County Budget Office at 803-929-2100 or visit the County's website at rcgov.us.

LETTER OF TRANSMITTAL FOR BIENNIUM BUDGET I FISCAL YEAR 2018 AND FISCAL YEAR 2019 ADOPTED BUDGETS

Members of Richland County Council and Residents of Richland County:

I am excited to present the inaugural Biennium Budget I, a mission-driven, Council priority, citizen-centric blue print by which the government of Richland County will provide excellent and effective services to County residents during the fiscal years that begin July 1, 2017 and end June 30, 2019. Biennium Budget I totals \$1,363,653,935. As approved, Biennium Budget I is balanced, and within the millage cap for the County's General Fund Operations.

Over the past year, the County has faced many challenges including stagnant economic growth and increased demands for services. The County's total General Fund Revenue/Sources continued to show only a moderate rate of growth at \$5,582,739 or 3.5% from fiscal year 2017 to fiscal year 2018. Similarly, the General Fund Mill Value growth is 3.2% which generated \$2,600,000 in estimated additional General Fund Property Tax Revenue or 2.7% over the same period. Addressing those challenges, while supporting the County's mission of providing quality constituent services, is at the heart of the Office of the County Administrator's efforts.

Complacency, reactiveness and mediocrity in the delivery of services to our constituencies are descriptors not uncommonly used in defining local governments. As it relates to Richland County Government, those days are over. This will be accomplished through transformational leadership, focusing on the County Council driven priorities of improved "core" governmental services, enhanced constituent services, recognition of special interest and support of economic development. This is a County ready to meet the social and economic challenges it is facing. The County residents are willing to work hard and, in return, they expect access to good jobs, affordable housing, world-class schools, public safety and adequate health care facilities. Biennium Budget I lays the groundwork upon which this desired excellence and livability can be attained.

Richland County residents, Chairwoman Joyce Dickerson, Vice Chairman Bill Malinowski and members of County Council, on behalf of the County Administrator's Cabinet, presented herewith is Biennium Budget I.

In the Spirit of Excellence,



Gerald Seals
County Administrator



BUDGET SUMMARY

BUDGET MESSAGE

GUIDING PRINCIPLES

Biennium Budget I serves as the blueprint for the County to live on its mission and to provide excellent, effective and efficient constituent services. The following County Council priorities undergirded the development of Biennium Budget I:

- A. Core Services are services that encompass the core public responsibilities of County Government and include provisions for public safety, health, transportation, infrastructure and tax assessment and collection.
- B. Constituent Services are services that influence the well-being or quality of life for the County's residents. This area was a major initiative for the County as the budget was developed with a focus on the standard of living for the County's residents and included provisions for access to education, housing, jobs, goods and socioeconomic mobility.
- C. Special interests are those areas within the budget that are strategically designed in a manner that facilitate solutions to address challenges faced by specific communities and areas within the County.
- D. Economic Development, quite simply, is budgetary efforts to increase job growth within the County by embracing the assets in the County inclusive of the County's uniqueness as a mix of rural and urban communities, its central portion of the State, home to the State's Capital City and its many institutions of higher education.

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Budget Development Approach

Biennium Budget I is a strategic approach to implementing fiscal policies that are in accordance with the County's core mission to provide quality services to its constituents in an efficient and effective manner. In effect, the budget represents a citizen centric partnership. As taxpayers, County residents assume a level of ownership in this organization; similarly, County Council, Elected / Appointed Officials and County staff assume a level of ownership of this organization as stewards of the taxpayers' dollars. This creates a partnership between this organization and the citizens it serves.

Short Term Factors and Budget Guidelines

- Conservative Revenue and Expenditure Projections: Over the past year, the County has faced many challenges including stagnant economic growth and increased demands for services. The County's revenue continued to show only a moderate rate of growth as revenues were expected to grow 3.5%.
- Fund Balance Strength: The Biennium Budget I fund balance goal was 24% by the end of fiscal year 2017-18 and 26% by the end of fiscal year 2018-19.
- Staffing and Competitive Pay: Effective service delivery requires full staffing and competitive pay. Our goal was a 3% cost of living adjustment for fiscal year 2017-18. The class and compensation study will be completed by April of 2018. After studying its results and recommendations, the 2018-19 portion of Biennium Budget I will be adjusted according to County Council's direction.
- Strategic Planning: Includes the development of a 10-year strategic plan for each County department that forecasts future departmental needs.
- County Fleet Management: A comprehensive vehicle replacement plan has been developed. Five million dollars is being set aside to "seed" fund the plan. This will allow the County to continue its commitment to law enforcement and emergency response with provisions for the rest of the fleet.

Biennium Budget I totals **\$1,363,653,935**.

BUDGET MESSAGE

Below is a breakdown of the projected total County revenue as compared to total County expenditures for Biennium Budget I by source category.

	FY 2017 ADOPTED	FY 2018 ADOPTED	% CHANGE	FY 2019 ADOPTED*	% CHANGE
GENERAL FUND	\$ 157,783,640	\$ 166,109,969	5%	\$ 168,890,298	2%
SPECIAL REVENUE FUNDS	\$ 128,137,495	\$ 132,089,161	3%	\$ 135,505,786	3%
DEBT SERVICE	\$ 189,910,263	\$ 132,569,674	-30%	\$ 126,899,339	-4%
ENTERPRISE FUNDS	\$ 42,948,562	\$ 43,450,149	1%	\$ 44,286,730	2%
MILLAGE AGENCIES	\$ 398,100,558	\$ 413,852,829	4%	-	-100%
TOTAL	\$ 920,056,943	\$ 888,071,782	-3%	\$ 475,582,153	-46.4%

Table 1: Expenditure Sources

** Millage Agencies will not adopt their FY 2019 Budgets until a later date as they are not on a Biennial Basis*

Funding for County Operating Costs is generated from a variety of sources. Below is a breakdown of the projected total County revenue for Biennium Budget I by source category.

REVENUE SOURCE	FY 2017 ADOPTED	FY 2018 ADOPTED	% CHANGE	FY 2019 ADOPTED*	% CHANGE
PROPERTY AND OTHER TAXES	\$ 645,908,223	\$ 656,722,985	1.6%	\$ 256,837,585	-60.9%
FEES IN LIEU OF TAXES	\$ 20,876,185	\$ 21,472,896	2.8%	\$ 6,996,610	-67.4%
LICENSES AND PERMITS	\$ 12,356,923	\$ 12,172,971	-1%	\$ 12,477,294	2%
INTERGOVERNMENTAL	\$ 23,545,709	\$ 23,636,187	0%	\$ 24,186,914	2%
CHARGES FOR SERVICES	\$ 20,746,805	\$ 23,291,132	12.3%	\$ 23,756,959	2%
FEES AND FINES	\$ 9,358,759	\$ 9,531,953	2%	\$ 9,921,192	4%
OPERATING REVENUE	\$ 35,432,574	\$ 36,707,387	4%	\$ 37,425,167	2%
INTEREST	\$ 560,469	\$ 496,978	-11.3%	\$ 483,895	-3%
MISCELLANEOUS REVENUE	\$ 15,128,773	\$ 18,141,527	20%	\$ 18,596,460	3%
OTHER FINANCING SOURCES**	\$ 76,492,523	\$ 22,722,266	-70.3%	\$ 21,092,822	-7%
TRANSPORTATION TAX	\$ 59,650,000	\$ 63,175,500	5.9%	\$ 63,807,255	1%
TOTAL	\$ 920,056,943	\$ 888,071,782	-3.5%	\$ 475,582,153	-46.4%

Table 2: Revenue Sources

** Millage Agencies will not adopt their FY 2019 Budgets until a later date as they are not on a Biennial Basis*

*** 70% decrease in Other Financing Sources from FY17 to FY18 due to there being a \$50.9M Bond Anticipation Note Operating Transfer In in FY17 that was ultimately paid off in the Debt Service Fund*

BUDGET MESSAGE

GENERAL FUND SUMMARY

The General Fund portion of Biennium Budget I totals \$335,000,267 for the fiscal years that begin July 1, 2017 and end June 30, 2019.

- The first fiscal year of Biennium I, fiscal year 2017 – 2018, totals \$166,109,969.
- The second fiscal year of Biennium I, fiscal year 2018 – 2019, totals \$168,890,298.

	FY 2017 ADOPTED BUDGET	FY 2018 RECOMMENDED	FY 2018 % CHANGE	FY 2019 RECOMMENDED	FY 2019 REC TO FY 2018 BUDGET % CHANGE
REVENUES					
TOTAL GENERAL FUND SOURCES	\$ 160,527,231	\$ 166,109,969	3.5%	\$ 168,890,298	1.7%
EXPENDITURES					
TOTAL GENERAL FUND USES	\$ (160,527,231)	\$ (166,109,969)	3.5%	\$ (168,890,298)	1.7%
BALANCE	\$ 0	\$ 0		\$ 0	1.7%

Table 3: General Fund Summary

General Fund: Elected Officials

The County provides funding to the Offices of Elected Officials through the General Fund. These Offices include the Auditor, Treasurer, Clerk of Court, Coroner, Probate Judge, Sheriff and Solicitor.

For Biennium Budget I the Elected Officials Budget \$110,876,689.

- The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$55,037,826.
- The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$55,838,863.

General Fund: Appointed Officials Totals

Similar the funding provided to the aforementioned County Elected Officials, the County provides funding to Appointed Officials; i.e., the Court Administrator, Legislative Delegation, Elections & Voter Registration, Magistrates and Master-in-Equity.

For Biennium Budget I the Appointed Officials request \$18,180,074.

- The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$9,027,521.
- The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$9,152,553.

General Fund: State and County Public Health Agencies

SC Code of Laws mandates levels of funding to State mandated agencies: Department of Social Services, Medicaid and the County’s Health Department.

This Budget includes level funding for the second year of the biennium. This is because funding levels are set by SC State Law and the mandated amounts are established annually. This means a budget amendment will be proposed so that the second fiscal year of Biennium I reflects the S.C. mandates.

BUDGET MESSAGE

For Biennium Budget I funding for these agencies total \$2,077,942.

- The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$1,038,389.
- The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$1,039,553.

General Fund: General Government

The following operating units fall under the direct supervisory purview of County Council, the “Core” County Government: Council Services, County Attorney, County Administrator and County departments reporting to the County Administrator. County departments reporting to the County Administrator include: Administration, Community Development and Planning, Public Works, Detention Center, Emergency Services, Human Resources, Operational Services, Animal Care, Utilities, Finance and Information Technology. Additionally, Transportation and Economic Development are Core Government and are accounted for as part of Special Revenue Funds.

For Biennium Budget I the Core County Governments totals \$109,955,188. **(GF Departments only)**

- The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$54,516,879.
- The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$55,438,309.

ENTERPRISE FUNDS SUMMARY

The County has multiple enterprise funds which, by definition, are designed to be self-supporting through user fees or charges for services.

Enterprise Fund: Utility

The County’s Utility Fund is broken down into two categories: the Broad River Utility System and the Lower Richland Utility System.

For Biennium Budget I the Utility Fund totals \$15,957,948.

- The first fiscal year of Biennium I, fiscal year 2017–2018, the Broad River Utility System totals \$7,002,271.
- The first fiscal year of Biennium I, fiscal year 2017–2018, the Lower Richland Utility System totals \$873,301.
- The second fiscal year of Biennium I, fiscal year 2018–2019, the Broad River Utility System totals \$7,211,038.
- The second fiscal year of Biennium I, fiscal year 2018–2019, the Lower Richland Utility System totals \$871,338.

Enterprise Fund: Other Enterprise Funds

In addition to the Utility Fund the County operates other enterprise funds: Solid Waste Fund, Parking Garage Fund and the Airport Fund.

FUND	FY 2017 ADOPTED	BIENNIUM BUDGET I – FISCAL YEAR 2017-2018	BIENNIUM BUDGET I – FISCAL YEAR 2018-2019
SOLID WASTE ENTERPRISE FUND	\$ 34,767,684	\$ 34,876,997	\$ 35,471,198
PARKING ENTERPRISE FUND	\$ 110,000	\$ 110,000	\$ 110,000
HAMILTON-OWENS AIRPORT	\$ 610,000	\$ 587,580	\$ 623,156
TOTAL	\$ 35,487,684	\$ 35,574,577	\$ 36,204,354

Table 4: Enterprise Fund Summary

BUDGET MESSAGE

SPECIAL REVENUE FUNDS SUMMARY

The County's Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) to provide specific services to the residents of the County. The table below provides a summary of the adopted totals for the special revenue funds for Biennium Budget I, which totals \$267,594,947:

SPECIAL PURPOSE FUNDS	FY 2017 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED
VICTIM'S ASSISTANCE TOTALS	\$ 1,161,021	\$ 1,244,082	\$ 1,244,082
TOURISM DEVELOPMENT TOTALS	\$ 1,200,000	\$ 1,344,000	\$ 1,350,000
TEMPORARY ALCOHOL TOTALS	\$ 130,000	\$ 188,514	\$ 127,413
EMERGENCY TELEPHONE SYSTEM TOTALS	\$ 8,812,660	\$ 5,866,261	\$ 5,782,352
FIRE SERVICE TOTALS	\$ 26,016,000	\$ 26,282,310	\$ 28,868,954
STORMWATER SERVICE TOTALS	\$ 3,200,000	\$ 4,029,862	\$ 4,345,764
CONSERVATION COMMISSION TOTALS	\$ 1,508,763	\$ 1,000,632	\$ 1,016,265
NEIGHBORHOOD DEVELOPMENT TOTALS	\$ 790,000	\$ 781,644	\$ 797,277
HOSPITALITY TAX TOTALS	\$ 10,967,500	\$ 10,636,142	\$ 10,598,110
ACCOMMODATIONS TAX TOTALS	\$ 630,000	\$ 930,000	\$ 702,000
TITLE IV-D CIVIL PROCESS TOTALS	\$ 70,000	\$ 70,000	\$ 70,000
ROAD MAINTENANCE TOTALS	\$ 5,900,000	\$ 6,313,000	\$ 6,628,650
PUBLIC DEFENDER TOTALS	\$ 3,067,650	\$ 3,568,098	\$ 3,358,098
TRANSPORTATION PENNY TOTALS	\$ 59,650,000	\$ 63,394,500	\$ 63,807,255
SCHOOL RESOURCE OFFICER TOTALS	\$ 4,203,901	\$ 5,486,095	\$ 5,626,545
ECONOMIC DEVELOPMENT TOTALS	\$ 830,000	\$ 954,021	\$ 973,021
SPECIAL PURPOSE FUNDS TOTALS	\$ 128,137,495	\$ 132,089,161	\$ 135,505,786

Table 5: Special Purpose Fund Total

DEBT SERVICE FUND SUMMARY:

Biennium Budget I funds the Debt Service Fund cover the payment of principal and interest attributable to General Obligation Bonds, Fire Protection Refunding, Hospitality Tax, East Richland Public Service District and Millage Agency Bonds.

Review of Biennium Budget I will reveal a decrease in the Debt Service Fund for the first year of the Biennium, fiscal year 2017 – 2018, as compared to fiscal year 2016 – 2017. This budgetary decrease is the result of the retirement of the Transportation fifty million dollar BAN.

	FY 2017 ADOPTED	BIENNIUM BUDGET I – FISCAL YEAR 2017 - 2018	% CHANGE	BIENNIUM BUDGET I – FISCAL YEAR 2018- 2019	% CHANGE
DEBT SERVICE FUND	\$ 189,910,263	\$ 132,569,674	-30%	\$ 126,899,339	-4%

Table 6: Debt Service Fund Summary

BUDGET MESSAGE

MILLAGE AGENCY SUMMARY

All revenues and expenditures related to each operation is maintained in a separate accounting fund. The table below provides a summary of the recommended totals for the fiduciary funds for year one of Biennium Budget I, which totals \$413,852,829; again, as noted previously FY19 Millage Agency Budgets will be approved at a later date.

MILLAGE AGENCY	FY 2016 ADOPTED	FY 2017 ADOPTED	BIENNIUM BUDGET I – FISCAL YEAR 2017-2018	BIENNIUM BUDGET I – FISCAL YEAR 2018-2019
RICHLAND COUNTY RECREATION COMMISSION	\$ 13,351,700	\$ 13,470,125	\$ 14,352,887	Will be approved at later date
COLUMBIA AREA MENTAL HEALTH	\$ 1,977,700	\$ 2,042,998	\$ 2,125,940	Will be approved at later date
PUBLIC LIBRARY	\$ 24,629,200	\$ 25,386,972	\$ 26,698,677	Will be approved at later date
RIVERBANKS ZOO	\$ 2,172,600	\$ 2,143,731	\$ 2,306,074	Will be approved at later date
MIDLANDS TECHNICAL COLLEGE	\$ 7,591,500	\$ 7,941,128	\$ 5,861,027*	Will be approved at later date
SCHOOL DISTRICT ONE	\$ 199,439,620	\$ 204,912,872	\$ 214,153,871	Will be approved at later date
SCHOOL DISTRICT TWO	\$ 137,213,726	\$ 142,202,732	\$ 148,354,353	Will be approved at later date
TOTAL	\$ 386,376,046	\$ 398,100,558	\$ 413,852,829	Will be approved at later date

Table 7: Millage Agency Summary

*Total Midlands Tech funding for FY18 is \$9,039,636 but this year the capital/debt portion of \$3,178,609 is included in the Debt Service Section.

BIENNIUM BUDGET I: Highlights

Review of the Budget will reveal an expenditure plan that provides for the following noteworthy initiatives that are commensurate with County Council priorities:

Improved Core Government Services

- **Enhancing Public Safety:** The well-being of the County's residents is a priority of the County, as such the County is committed to providing excellent public safety services. Simply maintaining existing law enforcement and emergency services capacities is not sufficient to meet the demands of this commitment. As such this budget implements a fleet vehicle replacement and maintenance fund to ensure that the state of the art law enforcement and emergency response vehicles are available of their operations.
- **Addressing County Facility Needs:** In addition to assessing the County's Judicial Center, Biennium Budget I prompts a comprehensive County space needs assessment. Twenty- year growth projections indicate that the Midlands Region's population will increase to 1 million. This growth projection will increase the demand for County services. In order to ensure that the foundation is in place to have the personnel and facilities to address these demands, this budget will prompt a comprehensive review of the County's current facilities along with its needs. This data will allow for strategic facility improvements to keep up with the projected population growth.

BUDGET MESSAGE

- **Restoring Fund Balance Health:** The budget adheres to the County's established a minimum unassigned fund balance policy that equals a minimum of 20% and maximum of 35% of the total General Fund expenditures for the previous fiscal year. Presently, the County is meeting the minimum standard for its policy. The Biennium Budget I fund balance goal is 24% by the end of fiscal year 2017-18 and 26% by the end of fiscal year 2018-19.
- **Employee Pay / Comprehensive Class and Compensation Study:** This budget facilitates effective service delivery through accommodations to reach full staffing levels and provide for competitive pay. Our goal is a 3% cost of living adjustment for fiscal year 2017-18. We expect that the class and compensation study will be completed by April of 2018. After studying its results and recommendations, the 2018-19 portion of Biennium Budget I will be adjusted according to County Council's direction.
- **Debt Retirement:** Biennium Budget I funds the Debt Service Fund cover the payment of principal and interest attributable to General Obligation Bonds, Fire Protection Refunding, Hospitality Tax, East Richland Public Service District and Millage Agency Bonds. Review of Biennium Budget I will reveal a decrease in the Debt Service Fund for the first year of the Biennium, fiscal year 2017 – 2018, as compared to fiscal year 2016 – 2017. This budgetary decrease is the result of a number of retired or matured bonds.

Enhanced Constituent Services

- **Improved Curbside Service Trash Pickup:** Over the past year, the County's experience with curbside service trash pickup experienced some issues relative to its customer service delivery. This issue is a priority of the County and the expectation is to deliver services that are excellent in its provision and exceptional in its efficiency and effectiveness. Biennium Budget I provides for funding to support solid waste projects to improve the County's curbside service pickup and its adaptability to become more proactive in addressing trash pickup needs of the County's residents.
- **Stormwater Improvements:** In addition to public infrastructure improvements through the County's Transportation Program, this budget provides additional investments to the improvement of the County's stormwater infrastructure. As result of the historic flood of 2015 and Hurricane Matthew in 2016, the County stormwater infrastructure was severely damaged. Funding stormwater drainage projects at \$4,029,862 during the Biennium Budget I will allow for significant improvements to enhance public safety, public health and the health of surface water in our community.
 - The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$4,029,862.
 - The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$4,345,764.
- **Waste Water Treatment:** Population growth projections indicate that the Midlands region will have a population of 1 million by 2035. The population growth as projected presents its challenges to the County's viability in providing waste water services. As the population increases, so will demand. Currently, the County has an antiquated waste water treatment system that consists of the Broad River Waste Water Treatment Plant, Eastover Waste Water Treatment Plant and a myriad of package treatment plants. In order to meet this challenge and the subsequent demand for waste water services, this Budget prompts the development of an approach to streamline the method in which waste water services are provided, comprehensively, Countywide through appropriate funding.

Special Interest

- **Emerging Blight Pockets:** Throughout the County there are areas or pockets of the community that are deteriorating. These emerging blight pockets, if not addressed, can result in areas located in each Council

BUDGET MESSAGE

District with dilapidated and abandoned commercial and housing developments, potential risks for concentrated poverty and high crime rates. This Budget allocates funding to facilitate the development and implementation of initiatives to address these areas in a manner that encourages small business development and investment to eliminate these areas.

- **Health Care Deserts:** This Budget funds the exploration of solutions to healthcare deserts in the County. There are areas in the County, particularly in Council District 10 and 11, where primary-care physicians and / or health care facilities are especially hard to find. These areas are defined as “health care deserts.” Primary-care physicians are important as they typically serve as County residents’ first line of defense in the health-care system. Having access to adequate health care and health care service providers can be considered a core service provided by governmental agencies.

Economic Development

- **Re-establishment of the Office of Small Business Opportunity:** The County Office of Small Business Opportunity (OSBO) houses the County’s business development and Small Local Business Enterprise (SLBE) divisions to offer local entrepreneurs assistance in starting up a business or becoming certified to apply for a contract with the County. The OSBO is responsible for the following initiatives:
 - Small Local Business Enterprise Program.
 - Outreach within the local business community to promote the growth and success of local small businesses.
 - Relationship development with local nonprofits and governmental entities to assist in fostering a competitive and diverse business environment within the County.
 - Educational and training programs for small and disadvantaged business enterprises .

For Biennium Budget I the Office of Small Business Opportunity totals \$888,180.

- The first fiscal year of Biennium I, fiscal year 2017–2018, totals \$438,024.
- The second fiscal year of Biennium I, fiscal year 2018–2019, totals \$450,156.

RICHLAND COUNTY PROFILE

HISTORY

Richland County consists of lowland and rolling sandhills that occupy a central position in the state of South Carolina. Bounded by rivers to the south, east and west, the County sits on the fall line, located where boaters traveling inland from the coast would encounter the first shoals and falls. Since the rivers were impassable at this juncture, the area served as a natural terminus and resulted in settlement by Native American tribes such as the Congaree and Wateree and early English travelers. These natural features coupled with the “rich bottom land” are believed to have resulted in the district’s name –“Rich Land.”



The South Carolina General Assembly established the first official boundaries of Richland County in 1785. One year later, the Assembly voted to move the state capital from Charleston to a more secure and central, inland location. A site was selected in Richland County along the banks of the Congaree River and the new capital City of Columbia, the only the second planned city in history of the United States, was born.



In 1787, the Richland County Sheriff’s Department was formed with Joel McLemore serving as the first sheriff. The department consisted of Sheriff McLemore and one deputy.

By 1790, Col. Wade Hampton had planted the first crop of Sea Island cotton. Other planters followed and soon the area was filled with large plantations and large populations of enslaved black men, women and children. Most Richland County farms grew cotton but corn, wool, oats, peas, sweet potatoes and butter also were produced on these grand plantations. Many of the plantations had their own saw mills, cotton gins and grist mills.

By 1794, with the establishment of the courthouse downtown, Columbia also became the county seat.

RICHLAND COUNTY PROFILE

Initially named South Carolina College, the University of South Carolina was established in Columbia on Dec. 19, 1801, as part of an effort to unite South Carolinians in the wake of the American Revolution. South Carolina's leaders saw the new college as a way to promote "the good order and harmony" of the state. In 1805, four years after the college was chartered, its first building, Rutledge, was completed. Classes began that year with two faculty members and nine students.

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Richland County experienced steady growth as the County's population increased from 6,000 to almost 15,000 by 1830. Much of the County's success stemmed from an economy based upon cotton, whose international marketability yielded vast sums of wealth, evident in the homes left behind by plantation owners. With the advent of new technology, a canal system in the 1820s and rail service in 1842, the County proved to be a major player in the state's economic health.

As Columbia became established as an urban industrial center in the 1850s, the remainder of the County was dominated by agriculture. The rural population was divided by planter elite, small farmers and enslaved workers. In 1865, during the Civil War, much of the city was destroyed by fire while under the occupation of Union General William Tecumseh Sherman, which would forever alter the landscape of the community.

Following the war, the rural economy saw a substantial decline in herds and agricultural products as the plantation system gave way to individual farms. With plantation life irrevocably altered, necessary amenities, such as rail depots and post offices, were created to serve the rural population. The final years of the 19th century brought advancements to the community such as the telephone and electricity, improvements in education and rail travel, the beginnings of suburban life and mill culture and organized leisure activities. By 1920, Columbia boasted suburbs, streetcars and the first three skyscrapers in South Carolina.

During World War I, the federal government established Camp Jackson as a basic training facility for the United States Army, propelling Columbia and Richland County into national significance. The facility was enlarged and renamed Fort Jackson during World War II. Today, it is a vital element in the local community and serves as the nation's largest Army basic training facility.



RICHLAND COUNTY PROFILE

In recent decades, suburbanization has transformed Richland County into a metropolitan hub of commerce and activity. Communities such as Blythewood, Irmo and Ballentine have witnessed burgeoning growth since the 1980s, while projects such as the Congaree Vista redevelopment and Main Street revitalization have brought new life to the City of Columbia. Consistent with its motto of “Uniquely Urban, Uniquely Rural,” however, Richland County has not abandoned its rural roots. Areas such as Horrell Hill, Eastover and Lower Richland allow the County to preserve many of its idyllic rural settings.

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Though agriculture continues to be an important industry in Richland County, the County’s agrarian roots are now juxtaposed with Columbia – the state capital and largest city in South Carolina – as well as Fort Jackson, the largest and most active Initial Entry Training Center in the U.S. Army.

Richland County’s close-knit urban and rural communities, beautiful rivers and lakes, award-winning hospital systems, diverse museums, vibrant music and art scene, strong military presence and numerous higher learning institutions are the reasons more than 409,549 people call it home. Richland County has proven, throughout history, to be a great place to live, work and play.

Richland County today is a community whose vitality is based largely upon the diversity of its offerings. The County has made significant strides in building a more vibrant and healthy community and strengthening economic opportunity for all residents through groundbreaking collaborations between local governments, businesses, higher education, non-profit and civic organizations.

This vitality was recognized in 2006 when Richland County became one of 10 communities across the nation to be selected for the All-America Community Award by the National Civic League. The national award, established in 1949, recognizes communities of all sizes – including neighborhoods, towns, cities, counties and regions – that have made major progress in addressing their community’s most pressing needs. The awards jury noted in particular the County’s efforts with the Court Appointed Special Advocate (CASA) program, Palmetto Health’s Richland Care program, the Richland County GIS, the community’s response to Hurricane Katrina victims and the collaborative effort to keep Fort Jackson open during the most recent round of Base Realignment and Closings (BRAC).

RICHLAND COUNTY PROFILE

Richland County represents much of South Carolina heritage with its many contributions to the state itself. As it continues to grow and prosper into the 21st century, Richland County will maintain its role as a center for education, a seat of government and a crossroads of commerce and culture.



RICHLAND COUNTY PROFILE

GEOGRAPHY AND DEMOGRAPHICS

Richland County is located in the center of South Carolina, surrounding the capital of the state, Columbia. Columbia is located approximately halfway between New York and Miami. It sits at the center of the growing Southeastern market. Residents enjoy being a 2-hour drive to the beach or the mountains. The average annual temperature is 63 degrees providing mild winters but hot and humid summer temperatures.

Richland County ranks as the most urban County in the State and ranks 14th in the State in terms of size with 757.07 square miles. In 2010, more than 87% of the population of the County was considered to be living in an urban area by the Census – an increase of 15.6% from the previous decade. By contrast, the number of rural residents in the County decreased by 6.2% during that same time period.

The land use is managed to preserve the heritage of the area and recent numbers show that 14% of the County is urban and 64% forest. The Urban area consists of 60% residential, 26% commercial and 14% industrial.

In 2016, the population in Richland County, South Carolina was 409,549. Between 2006 and 2016, the region's population grew at an annual average rate of 1.4%.

Population growth, while originally centered in the urbanized area of Columbia, has spread along the County's interstates over time, along I-26, I-20 and now stretching along I-77 through the northern area of the County. The local economy is a mixture of State and local governments, banking and finance, industry, health care, higher education, significant regional retail centers and an emerging research and development sector.

Per capita income has also seen slight growth over the past 20 years; however, the County continues to work toward personal income growth that exceeds inflation rate.

Economics

Economic growth has evolved from an agricultural base at the turn of the century to an industrial and governmental center before the World War II, while today it is primarily service-and-government-oriented. State and federal payrolls are major sources of revenue for residents of the County. In 2015, the State of South Carolina employed 158,565 people in the County.

The region has a civilian labor force of 203,598 with a participation rate of 63.6%. Of individuals 25 to 64 in Richland County, South Carolina, 37.5% have a bachelor's degree or higher which compares with 31.3% in the nation.

The median household income in Richland County, South Carolina is \$49,131 and the median house value is \$149,700.

Additionally, Fort Jackson, the most active Initial Entry Training Center in the U.S. Army, trains 50 percent of all soldiers entering the Army each year. Providing the Army with new soldiers is the post's primary mission with 35,000 potential soldiers attending basic training and 8,000 soldiers attending advanced individual training at Fort Jackson annually. Soldiers who have trained or worked at Fort Jackson live by the base's motto, "Victory Starts Here." The training is provided by the 165th and 193rd Infantry Brigades Monday through Sunday for a ten-week period.

RICHLAND COUNTY PROFILE

The post has other missions as well. Fort Jackson is home to the U.S. Army Soldier Support Institute, the Armed Forces Army Chaplaincy Center and School and the National Center for Credibility Assessment (formerly the Department of Defense Polygraph Institute). It also is home to the Army's Drill Sergeant School, which trains all active and Reserve instructors.

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Fort Jackson employs almost 3,500 civilians and provides services for more than 46,000 retirees and their family members. An additional 10,000 students attend courses at the Soldier Support Institute, Armed Forces Chaplaincy Center, National Center for Credibility Assessment and Drill Sergeant School annually. Recent facilities completed or currently in progress include a Basic Combat Training star base, Army Drill Sergeant School, dual dining facility, Family Life and Resiliency Center and the 81st Regional Reserve Command.



Located within Richland County are the home offices of Blue Cross/Blue Shield of SC, Colonial Life & Accident Insurance Company and Seibel's Bruce Group, Inc. Several other major companies have significant operations in Richland County, including Bose Corporation, American Italian Pasta Company, American KOYO, United Parcel Service and Union Switch and Signal Company.



RICHLAND COUNTY PROFILE

	TAXABLE ASSESSED VALUATION	COUNTY (AND OTHER) TAXES PAID
SOUTH CAROLINA ELECTRIC & GAS	\$ 77,646,600	\$ 38,851,601.10
INTERNATIONAL PAPER COMPANY	\$ 23,790,490	\$ 11,065,667.08
BLUE CROSS BLUE SHIELD	\$ 13,056,560	\$ 6,568,500.14
BELLSOUTH TELECOMMUNICATIONS	\$ 8,389,290	\$ 4,355,742.52
CELLCO PARTNERSHIP	\$ 8,508,040	\$ 4,131,817.91
WESTINGHOUSE ELECTRIC COMPANY	\$ 7,647,710	\$ 2,895,371.71
TIME WARNER CABEL SE LLC	\$ 4,527,920	\$ 2,397,108.46
HPT SUNBELT PORTFOLIO LLC	\$ 3,782,530	\$ 20,030,083.84
FAIRFIELD ELECTRIC COOP INC.	\$ 2,911,430	\$ 1,565,391.12
SCION COLUMBIA APARTMENTS LLC	\$ 3,360,960	\$ 1,548,730.37

Table 8: Top 10 Taxpayers in 2016



FORM OF GOVERNMENT

The County operates under the Council-Administrator form of government in accordance with the “Home Rule Act.” This Act and its amendments define the basic structure of County government, its authority to act and its obligations to the citizens. Under the Council-Administrator form of government, an eleven member elected County Council must employ an administrator who is responsible for the administration of all the departments of County government, which the County Council has the authority to control.

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County Council consists of eleven members who are elected in the November general elections from single member districts for four-year terms beginning on January 1 of the following year.

MISSION STATEMENT

Richland County Government is dedicated to providing services that are accessible to all residents and improve the quality of life in our community.

VISION STATEMENT

Richland County Government will be a model community for the state and nation. The County will be a safe, diverse and sustainable community, with a thriving economy that provides opportunities for all residents to live, work, learn and grow.

COUNCIL PRIORITIES

The overarching message of the budget is the placement of prosperity within the reach of County’s residents through four (4) primary areas of emphasis:

- Core Governmental Services
- Constituent Services
- Special Interests
- Economic Development

Core Services are services that encompass the core public responsibilities of County Government and include provisions for public safety, health, transportation, infrastructure and tax assessment and collection.

Constituent Services are services that influence the well-being or quality of life for the County's residents. This area was a major initiative for the County as the budget was developed with a focus on the standard of living for the County's residents and included provisions for access to education, housing, jobs, goods and socioeconomic mobility.

Special Interests are those areas within the budget that are strategically designed in a manner that facilitate solutions to address challenges faced by specific communities and areas within the County.

Economic Development, quite simply, is budgetary efforts to increase job growth within the County by embracing the assets in the County inclusive of the County’s uniqueness as a mix of rural and urban communities, its central portion of the State, home to the State’s Capital City and its many institutions of higher education.

BIENNIUM BUDGET OVERVIEW

The Budget Detail by Fund section provides an overview of the County budget at the fund level. Presented first is a brief narrative, which provides information on the budgetary basis used by Richland County for each fund type and the principles of fund accounting. Following the narrative, there is an explanation of the purpose of each fund.

BASIS OF BUDGETING

The County uses the same basis for budgeting as it uses for accounting and is consistent with Generally Accepted Accounting Principles – commonly referred to as “GAAP.” Annual budgets are adopted for all governmental funds except capital projects, which are approved and managed on a project-by-project basis when funding becomes available. At the end of each year, all budget appropriations lapse. Budgeted funds for outstanding encumbrances may be re-appropriated in the subsequent fiscal year after review by the finance department and approval by the County administrator.

Governmental funds reflect a modified accrual basis of accounting. Revenues are recorded when they become both measurable and available to finance operations during the current fiscal period. Expenditures are recorded when a liability is incurred with certain limitations.

Proprietary Funds use an accrual basis of accounting that is more similar to that used by private sector businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan. As such, the revisions recognize the need to keep the financial plan consistent with up-to-date information not known previously.

The Comprehensive Annual Financial Report (CAFR) reflects final budget amendments that occur after the completion of final transactions posted on a modified accrual or accrual accounting basis the fiscal year. Budget documents typically disclose historical data, both actual revenues and actual expenditures, rather than revised budgets.

The budget presents organizational summaries without differentiating the level of control that may be exercised over individual departments or organizations. Departments and other offices under the County administrator face the highest level of control through the direct reporting relationship of the County administrator to the County Council. Constitutional/Elected Officers receive the least control over their budgets with control being primarily limited to the level of funding.

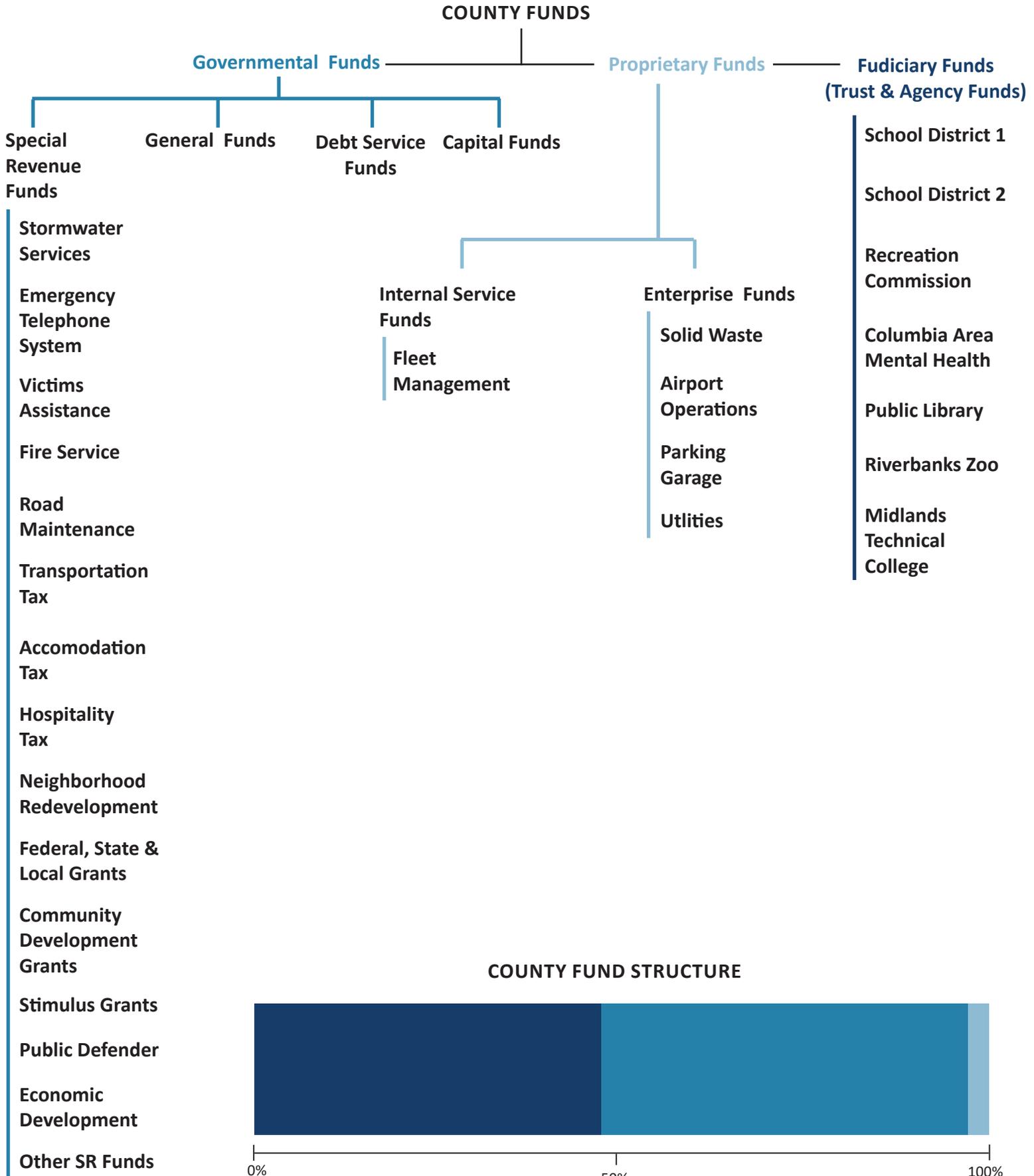
It is possible that the Governmental Accounting Standards Board (GASB) may redefine what is referred to as GAAP and may impose new financial reporting requirements on local governments at different points in time. The accounting / reporting changes may not be reflected in the budget, resulting in a greater difference between the budget document and what is reported in the CAFR.

BIENNIUM BUDGET OVERVIEW

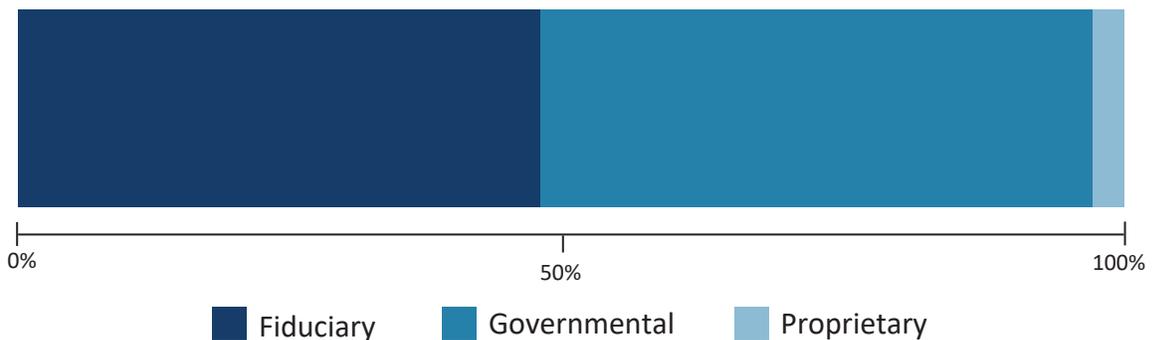
FUNDING ACCOUNTING

The County's accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into separate funds in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Accounts are separately maintained for each fund; however, in the Comprehensive Annual Financial Report, funds that have similar characteristics are combined into generic fund types that are further classified into broad fund categories. A description of the fund categories and types are listed on the following pages. Below is a simplistic view of the County fund structure and the percentage of the total budget each comprises. Additional detail can be found on the accompanying pages.

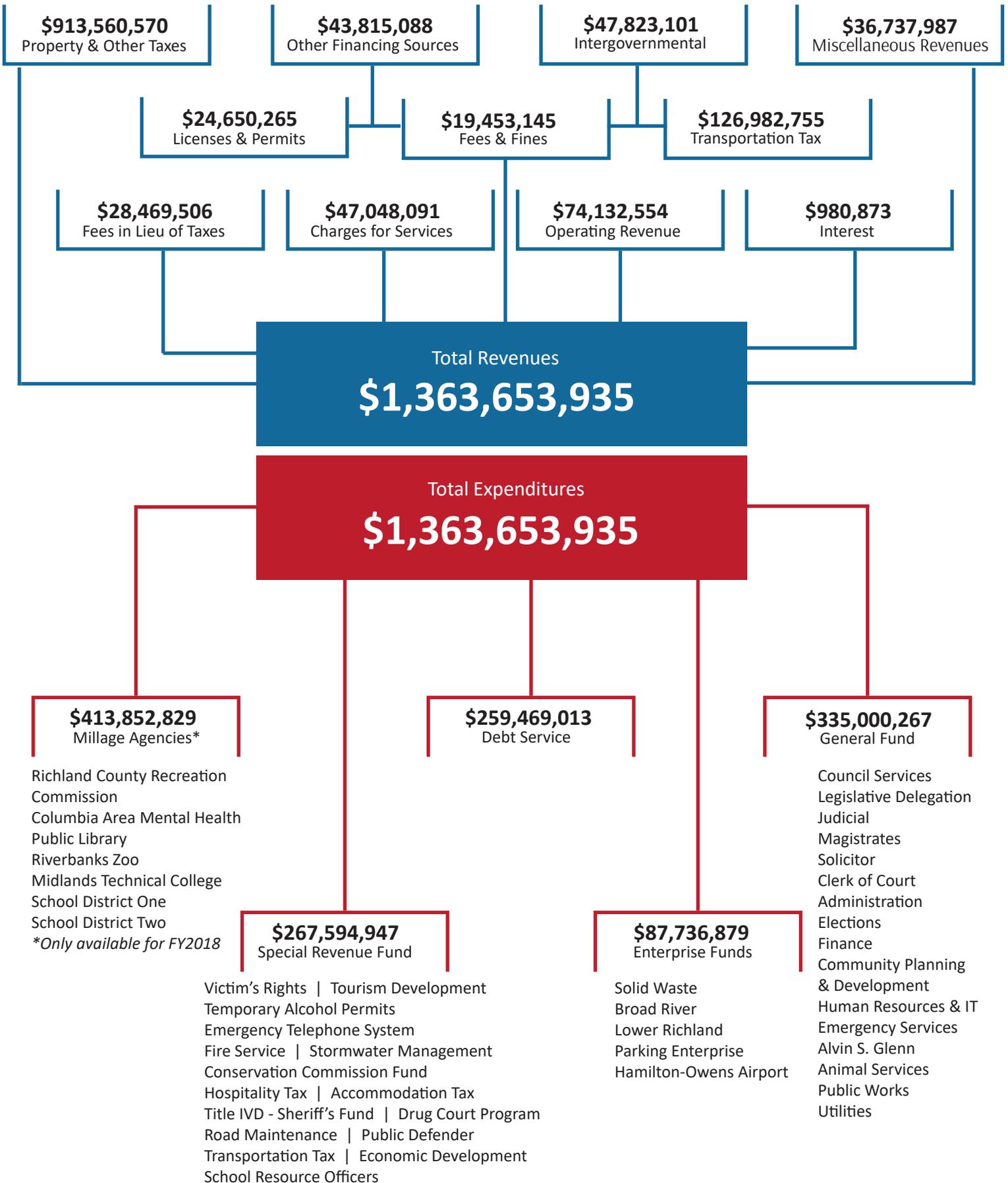
BUDGET DETAIL BY FUND



COUNTY FUND STRUCTURE



BIENNIUM BUDGET I



FUNDING ACCOUNTING

A. GOVERNMENTAL FUNDS

Governmental funds are used to account for the County's expendable financial resources and the related liabilities (except those accounted for in the proprietary funds). The following are the County's governmental fund types:

a. General Funds

The General Fund accounts for the revenues and expenditures used for the general operation of the County, accounting for all financial resources except those that are required to be accounted for in other funds.

Revenues are primarily derived from general property taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeits and miscellaneous revenue. Operational expenditures include, but are not limited to, general government, public safety, public works and utilities and health and social services. Capital Replacement appropriations are included in the general fund and are used to account for ad valorem taxes and other revenues designated for the replacement cost of capital requirements associated with the general fund departments. The County currently uses \$5,000 as a floor to define when an asset is required to be capitalized and, therefore, would fall within the guidelines of the capital replacement fund.

b. Special Revenue Funds

- i Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purpose.
- ii *Victims Assistance*: This fund is used to account for surcharges and assessments collected from individuals convicted of certain crimes which are used to provide services to crime victims and witnesses.
- iii *Temporary Alcohol Permits*: This fund was created to account for funds collected by the State from the sale of Sunday alcohol liquor licenses. The funds are restricted to use in accordance with State statute 61-6-2010.
- iv *Stormwater Services*: This fund is used to account for the operations of the County stormwater management program with Countywide taxes levied annually to cover the projected expenditures for the coming fiscal year.
- v *Emergency Telephone System*: This fund is used to account for tariff charges collected by the local telephone utility companies which can be used for equipment purchases and maintenance of the 911 emergency phone systems. The system is a joint venture between Richland County and the City of Columbia.
- vi *Fire Service*: This fund is used to account for revenue and expenditures for the purpose of providing fire protection and safety education throughout the County. Property Taxes are the major source of funding but are only levied against areas of the County that are provided with fire protection.
- vii *Road Maintenance Fee*: This fund is used to account for the fee assessed on all motorized vehicles licensed in Richland County; restricted to be used specifically for the maintenance and improvement of County roads.
- viii *Accommodations Tax*: This fund is used to account for the revenues allocated to the County from the statewide room and board tax per state law for the specific purpose of promoting tourism in Richland County and for other tourism related expenditures.
- ix *Hospitality Tax*: This fund was established in FY04 and accounts for the tax imposed on the gross proceeds of sales of prepared meals and beverages in the County and is used for the dedicated purpose of improving services and facilities for tourists.
- x *Neighborhood Redevelopment*: This fund was established in FY04 and accounts for the dedicated half mill from property tax which is used for the purpose of redevelopment efforts of neighborhoods throughout the County.

FUNDING ACCOUNTING

c. Capital Projects

- i Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Proceeds of bond issues and tax revenue of the County, as well as other governmental units are maintained by the County treasurer until such funds are required for their designated purpose. Funds held by the treasurer may be invested and interest earned is used toward the retirement of interest and principal on the related bond issue.
- ii *Countywide Capital Projects*: The GIS implementation project is an ongoing multiyear project to provide the latest technology in mapping used by multiple County departments.
- iii *Richland County Projects Fund*: This project funds miscellaneous, ongoing County projects. Other projects include the Financial System Conversion, the Judicial Limestone CP and the NE Recreation Complex.
- iv *Richland County ADA Projects*: This project funds ADA construction projects for various County facilities.
- v *Public Safety Bond FY10*: This project funds the construction for a County Public Safety Facility and replacement of public safety radios.
- vi *GO Bonds 2012A*: This project funds miscellaneous ongoing County projects.
- vii *Hopkins Utility System*: This fund is used to account for the construction of a wastewater treatment facility in the southern portion of the County.
- viii *Public Safety Bond FY12*: This fund is used to account for the purchase of Sheriff Vehicles.
- ix *Fire Protection Bond 2012B*: This bond is used to account for purchases for the County fire system.

d. Debt Service Funds

- i Debt Service Funds are used to account for the accumulation of financial resources for and the payment of, general long-term debt principal and interest and other related costs. Debt Service Fund resources are primarily derived from general ad valorem property taxes.
- ii *General Obligation Bonds*: This fund is used to accumulate monies for the payment of various Countywide general obligation bonds, other than those listed below for which separate funds are maintained. Property taxes are levied throughout the County for the payment of the principal and interest for the various bond issues.
- iii *Fire Protection Refunding*: This fund is used to accumulate monies for the Fire Protection Bond. Property taxes are levied on the unincorporated areas of the County for the payment of the principal and interest.
- iv *Hospitality Tax*: This fund is used for the payment of debt.
- v *East Richland PSD*: This fund is used to accumulate monies for the payment of the South Beltline Bonds of 1989. Capital Sewer Service charges are assessed in this area for the payment of the principal and interest.
- vi *Agency Bonds*: This fund is used to accumulate monies for the payment of principal and interest for all bonds issued by agencies including Recreation Commission, Riverbanks Zoo, School District Number 1 and School District Number 2.

B. PROPRIETARY FUNDS

Proprietary Funds are used to account for the County's continuing business-type organizations and activities. These are similar to those often found in the private sector with the measurement focus on net income and cash flows.

a. Enterprise Funds

- i Enterprise funds are used to account for operations that are financed and operated where the intent is that the costs of providing goods or services be financed or recovered primarily through user charges; or, the governing body has decided that the periodic determination of net income is appropriate for capital maintenance, public policy, management control, or accountability.
- ii *Solid Waste*: This fund is used to account for the operation of the County's waste collection and disposal services in the unincorporated areas of the County. Fees are determined at levels sufficient to fund the operations.

FUNDING ACCOUNTING

- iii *Broad River Utilities and Lower Richland Utilities Funds:* These funds are used to account for the operations of the several County-owned and operated water and sewer systems within the unincorporated portions of the County. Fees are determined periodically by rate studies and are set at levels to recoup the projected expenses of the operation, in a similar manner as a private business.
- iv *Parking Garage:* This fund is used to account for the collection of parking fees and expenses incurred in operating the parking garages and lots located at the County's main administration building and the judicial center.
- v *Airport Operations:* This fund is used to account for the revenues and expenses related to the operation of the County's airport, which is financed primarily through service fees, leases, grants and other airport related services.

b. Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis. Resources for this fund come from interdepartmental charges and transfers. This includes Fleet Management which accounts for the maintenance and repair of vehicles.

C. FIDUCIARY FUNDS (Trust and Agency Funds)

Fiduciary funds are used to account for assets the County has a fiduciary or custodial responsibility for. Agency funds are used to account for assets that the government holds on behalf of others as their agent. All revenues and expenditures related to each operation is maintained in a separate accounting fund. Property taxes and other revenues are collected, temporarily retained and then distributed by the County treasurer in accordance with Acts of the General Assembly of South Carolina. A governing body independent of County Council administers each governmental unit for which an agency fund is maintained. Agency funds are custodial in nature and do not involve the measurement of operating results.

a. Richland County Recreation Commission

The Richland County Recreation Commission provides quality recreation and parks services and facilities to the residents of Richland County. For more information on this agency, visit <http://www.richlandcountyrecreation.com/>.

b. Columbia Area Mental Health

Columbia Area Mental Health provides vital mental health services to adults, children and their families in Richland and Fairfield Counties. For more information on this agency, visit <http://www.state.sc.us/dmh/>.

c. Richland County Public Library

The Richland County Public Library system includes the Main Library in downtown Columbia and ten branches located strategically across the County, along with a bookmobile. For more information on this agency, visit <http://www.myrpl.com/>.

d. Riverbanks Zoo & Garden

Riverbanks Zoo & Garden is home to more than 2,000 animals live in natural habitat exhibits where psychological barriers such as moats, water and light create an environment free of bars and cages. For more information on this agency, visit <http://www.riverbanks.org/>.

e. Midlands Technical College

Midlands Technical College is a comprehensive, urban, public, two-year college serving the primary regions of Richland, Lexington and Fairfield counties of South Carolina that provides accessible, affordable, high-quality post-secondary education. For more information on this agency, visit <http://www.midlandstech.edu/>

FUNDING ACCOUNTING

f. **Richland County School District One**

The mission of Richland School District One, a richly diverse community of learners united by a shared commitment, is to prepare all students to excel to the highest level and equip them to be responsible and contributing citizens through meaningful, innovative academic engagement led by dedicated, highly qualified staff, supported by necessary resources and enhanced by family and community partnerships. For more information, visit <http://www.richlandone.org/>

g. **Richland County School District Two**

The mission of Richland School District Two, in partnership with the Columbia Northeast community, guarantees each student a quality education by providing appropriate and challenging learning experiences to equip each individual for life-long learning, responsible citizenship and productivity in an ever-changing world. For more information, visit <http://www.richland2.org/>

BUDGET DETAIL BY FUND

FUND	FY 2016 ADOPTED	FY 2017 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED
GENERAL FUND	\$ 157,148,787	\$ 160,527,230	\$ 166,109,969	\$ 168,890,298
SPECIAL REVENUE FUNDS				
VICTIMS ASSISTANCE	\$ 1,130,448	\$ 1,161,021	\$ 1,244,082	\$ 1,244,082
TEMPORARY ALCOHOL PERMITS	\$ 130,000	\$ 130,000	\$ 188,514	\$ 127,413
EMERGENCY TELEPHONE SYSTEM	\$ 9,292,660	\$ 8,812,660	\$ 5,866,261	\$ 5,782,352
FIRE SERVICE	\$ 24,262,200	\$ 26,016,000	\$ 26,282,310	\$ 28,868,954
STORMWATER SERVICE	\$ 4,163,415	\$ 3,200,000	\$ 4,029,862	\$ 4,345,764
ROAD MAINTENANCE	\$ 6,714,453	\$ 5,900,000	\$ 6,313,000	\$ 6,628,650
ACCOMMODATION TAX	\$ 630,000	\$ 630,000	\$ 930,000	\$ 702,000
TRANSPORTATION SALES TAX	\$ 54,400,000	\$ 59,650,000	\$ 63,394,500	\$ 63,807,255
HOSPITALITY TAX	\$ 7,955,559	\$ 10,967,500	\$ 10,636,142	\$ 10,598,110
CONSERVATION COMMISSION	\$ 725,000	\$ 1,508,763	\$ 1,000,632	\$ 1,016,265
NEIGHBORHOOD REDEVELOPMENT	\$ 757,219	\$ 790,000	\$ 781,644	\$ 797,277
ECONOMIC DEVELOPMENT	\$ 714,000	\$ 830,000	\$ 954,021	\$ 973,021
OTHER SPECIAL REVENUE FUNDS				
TITLE IV D CIVIL PROCESS	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
TOURISM DEVELOPMENT FEE	\$ 1,200,000	\$ 1,200,000	\$ 1,344,000	\$ 1,350,000
SCHOOL RESOURCE OFFICERS	\$ 3,183,457	\$ 4,203,901	\$ 5,486,095	\$ 5,626,545
PUBLIC DEFENDER	\$ 3,003,334	\$ 3,067,650	\$ 3,568,098	\$ 3,568,098
TOTAL SPECIAL REVENUE	\$ 115,378,381	\$ 126,731,517	\$ 132,089,161	\$ 135,505,786
DEBT SERVICE				
GENERAL OBLIGATION DEBT	\$ 14,308,929	\$ 13,912,280	\$ 17,721,728	\$ 17,191,471
SPECIAL ASSESSMENT DEBT	\$ 3,103,400	\$ 3,106,550	\$ 3,623,363	\$ 3,626,863
AGENCY DEBT	\$ 150,741,649	\$ 172,891,433	\$ 111,224,583	\$ 106,081,005
TOTAL DEBT SERVICE	\$ 168,153,978	\$ 189,910,263	\$ 132,596,674	\$ 126,899,339
ENTERPRISE FUNDS				
SOLID WASTE	\$ 33,872,211	\$ 34,767,684	\$ 34,876,997	\$ 35,471,198
UTILITIES	\$ 7,123,966	\$ 7,893,713	\$ 7,875,572	\$ 8,082,376
PARKING GARAGE	\$ 395,000	\$ 110,000	\$ 110,000	\$ 110,000
AIRPORT OPERATIONS	\$ 612,794	\$ 610,000	\$ 587,580	\$ 623,156
TOTAL ENTERPRISE FUNDS	\$ 42,003,971	\$ 43,381,397	\$ 43,450,149	\$ 44,286,730
MILLAGE AGENCY FUNDS				
RICHLAND COUNTY RECREATION COMMISSION	\$ 13,351,700	\$ 13,470,125	\$ 14,352,887	-
COLUMBIA AREA MENTAL HEALTH	\$ 1,977,700	\$ 2,042,998	\$ 2,125,940	-
PUBLIC LIBRARY	\$ 24,629,200	\$ 25,386,972	\$ 26,698,677	-
RIVERBANKS ZOO	\$ 2,172,600	\$ 2,143,731	\$ 2,306,074	-
MIDLANDS TECHNICAL COLLEGE	\$ 5,346,500	\$ 5,541,628	\$ 5,861,027	-
MIDLANDS TECHNICAL COLLEGE - CAPITAL	\$ 2,245,000	\$ 2,399,500	In Debt Service	-
SCHOOL DISTRICT ONE	\$ 199,439,620	\$ 204,912,872	\$ 214,153,871	-
SCHOOL DISTRICT TWO	\$ 137,213,726	\$ 142,202,732	\$ 148,354,353	-
MILLAGE TOTAL AGENCY FUNDS	\$ 386,376,046	\$ 398,100,558	\$ 413,852,829	-
TOTAL FUNDS	\$ 869,061,163	\$ 920,056,943	\$ 888,071,782	\$ 475,582,153

Table 9: Budget Detail by Fund

BUDGET DEVELOPMENT AND ADOPTION PROCESS

BACKGROUND

An annual budget, including all such funds as required by law, shall be prepared, approved and adopted for each fiscal year. The budget shall control the levy of taxes and expenditure of monies for all County purposes during the ensuing fiscal year.

By State law, County Council must adopt an annual balanced budget prior to July 1 of each year. In order to facilitate this process, Council adopts a budget calendar in January. This calendar establishes key dates that information will be made available and actions taken to complete the process. The County must have a public hearing before taking final action on adopting the annual operating budget. Reasonable public notice must be given and not less than a 15 day notice of the time and place of such hearing must be published in at least one newspaper of general circulation in the County. Upon final adoption of the budget, the budget shall regulate the expenditures of the County and the budget shall not be amended, except as provided through County ordinances which must be approved by County Council.

Pursuant to Title 6 of the SC State Code of Laws, County Council is responsible for approving a budget for the ensuing fiscal year adequate to fund the operation and programs County. This memorandum transmits a summary of the policies adhered to for the development of the budget for the government of Richland County, inclusive of the following:

- Narrative of a step-by-step budgeting process (including review and approval);
- An outline of individuals involved in the budgeting process (including review and approval);
- The timing/frequency of the steps in the budgeting process (including review and approval); and
- The specific internal controls utilized via the budgeting process.

Budget Development (Step by Step)

The process for adopting the Budget consists of four distinct phases: Planning, Preparation, Review and Adoption. Budgeting occurs throughout the year; however, the development of the budget begins in November and ends in July. This eight-month process occurs in accordance with the internal budget calendar (Appendix E) and involves an in-house review of the prior year budget process along with consideration given to comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). In conjunction with the prior year review, revenue estimates are formulated in order to begin identifying the availability of resources and setting broad limits of budgetary possibilities. This process includes the review of current County finances, local and regional economic conditions and a reexamination of key local economic indicators. In addition to the internal budget calendar, staff provides County Council with an external calendar (Appendix E) which provides a “high-level” guide to setting its fiscal policy.

Budget Guidance via the County Administrator

The budgeting process commences with an Administrative Memorandum from the County Administrator transmitting key guidelines to County department heads and elected officials to facilitate the preparation and subsequent allocation totals to County Council. This serves as the budget “Kick-Off” which concludes with the preparation of departmental budget targets, instructions and historical financial data.

Since personnel services account for approximately 70% of the general fund budget, it is a top priority in the target development and is considered a “fixed” obligation. The target allocation provides full funding for all current positions and a modest increase in operating cost. All capital totals go through an annual justification process and are not based on prior year appropriations.

Department Budget Request

After the delivery of budget instructions and reports to the County departments and elected/appointed officials, departments are required to develop their respective budget request, which consist of expenditure estimates in detail

BUDGET DEVELOPMENT AND ADOPTION PROCESS

by line item and supporting narrative information. When expenditure needs exceed the target allocation or historical level, departments must submit a justification by line item requesting new additional funds. If the department has associated revenue collections, projections for these sources for the upcoming year are also required. The County also funds outside agencies through various sources including the Accommodation Tax and Hospitality Tax. Outside agencies funding totals are due by early February.

All department heads and elected officials provide budget request via budget worksheets to be reviewed by the Budget Team Committee no later than the first week of January. Each budget request is submitted to the Budget Team Committee via email in the care of County's Finance Department. Once collected, the totals are transmitted to Budget Team Committee (Committee), which is made up of County staff from each "core" group within the County's organization. The role of the Committee is to (a) review department budget totals, new programs, grants, revenues, expenditures; (b) review capital totals and evaluate options for major projects; and (c) recommend a balanced budget to the County Administrator. Once finalized, the recommended budget is then transmitted to County Council. Below are the following "core" groups that make up the Committee:

- Public Safety/Infrastructure
- Constituent Services/Appointed/Elected Officials
- Community Services/Economic Development
- Internal Support (Office of Management and Budget Staff)

The following schedule applies to the Budget Planning & Preparation Phase:

BUDGET PLANNING & PREPARATION TIMELINE

OCTOBER - NOVEMBER	Staff reviewed previous budget process and formulated revenue estimates
NOVEMBER - DECEMBER	Staff prepared departmental budget targets, instructions and historical financial data
JANUARY	All Internal Department budget worksheets due including estimates of operating expenditures and revenue as applicable to the Office of Management and Budget
FEBRUARY	Outside Agency Funding totals due to Office of Budget Management and Grants

Budget Review Phase

During the months of January through April the Budget Team Committee reviews all of the budget totals. During this time, the Office of Management and Budget staff, concurrently, prepares historical financial data for comparative purposes. The intent is to present a balanced budget (Budget Binder) to the County Administrator by mid-April for his/her review and transmittal to County Council. Below are the dates that the Committee met to comply with the budget process timeline:

MEETING DATE

TOPICS

MEETING DATE	TOPICS
Tuesday, January 17, 2017	Overview
Thursday, January 19, 2017	Personnel / New Positions
Tuesday, January 24, 2017	Personnel / New Positions
Thursday, February 02, 2017	Personnel / New Positions
Tuesday, February 14, 2017	Operating / Capital
Thursday, February 16, 2017	Community Services / Elected Officials / General Fund
Tuesday, February 21, 2017	Special Revenue/Enterprise
Thursday, February 23, 2017	Meeting with Chief Financial Officer
Wednesday, March 1, 2017	Finalize Recommended Budget / Policy Discussion

BUDGET DEVELOPMENT AND ADOPTION PROCESS

Budget Team Committee (Committee) Review Process

A complete list of County departments were grouped according to areas of concern and assigned to the Committee. The Committee was divided up into teams to review departments categorized across sources of funding. Thus, each team had a responsibility for departments belonging to General Fund, Special Revenue Funds and Enterprise. The teams consisted of two representatives assigned to each of aforementioned “core groups.”

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Departmental totals worksheets were distributed for evaluation to each of the budget team member based on the assignment of departments to that grouping. Each group had an assigned captain, who compiled budget evaluation worksheets and recommendation worksheets for their respective departments.

Concurrently, the Office of Management and Budget staff reviewed and prepared historical financial data for comparative purposes and trend analysis. This information compiled the recommended actions taken during the meetings, along with submissions from the committee, to develop the recommended budget.

Recommended Budget

Once the Committee provides the County Administrator with its recommended budget, the County Administrator conducted a detailed review with the Assistant County Administrators, Assistant to the County Administrator, the Office of Management and Budget Manager and the Chief Financial Officer. Additionally, the recommended budget was then transmitted to County Council for first reading no later than the end of April.

The following schedule applies to the Budget Review Phase:

BUDGET REVIEW TIMELINE

FEBRUARY - MARCH	Council liaisons and County Administrator conduct planning meetings with millage agencies
MARCH	County Administrator and budget staff conduct executive reviews of budget estimates with each department directors in individually scheduled meetings
LATE APRIL	Administrator notifies department directors and elected / appointed official of recommended budget
MAY	County Council work sessions to review all aspects of recommended budget

Approval of the Recommended Budget by County Council

Once transmitted to Council, budget work sessions and budget readings are held during the months of April – July. These meetings are scheduled with County Council, where they examine all line items of each of the departments. These meetings are conducted by Council, with the County Administrator, Chief Financial Officer and Office of Management and Budget Manager providing any requested details. Once final revisions are made, County Council adopts the Annual Budget and appropriates funding for the subsequent fiscal year.

The following schedule applies to the Budget Adoption Phase:

BUDGET ADOPTION TIMELINE

APRIL	Presentation of Administrator’s Recommended Budget and First Reading of Budget and Millage Ordinance
MAY	Public Hearing of Budget and Millage Ordinance
MAY	Second Reading of Budget and Millage Ordinance
JUNE	Third and Final reading of Budget Ordinance (millage ordinance not finalized until September). Council clinched minutes of meeting for Budget
JULY	Public Hearing of Budget and Millage Ordinance for Second Year of Budget
JULY	Third and Final reading of Budget Ordinance

BUDGET DEVELOPMENT AND ADOPTION PROCESS

INDIVIDUALS INVOLVED

The individuals involved in the process (including review and approval) included:

Office of Budget Management and Grants represented by:

James Hayes, Budget and Grants Director

Budget Team:

Wendy Davis, Budget Analyst

Portia Easter, Budget Analyst

Tyler Kirk, Budget Analyst

Karen Magsino, Former Budget Analyst

County Administrator's Office:

Gerald Seals, County Administrator

Brandon Madden, Assistant to the County Administrator

Sandra Yúdice, Ph.D., Assistant County Administrator

After the formal adoption of the budget by the County Council in June for the fiscal year beginning July 1, changes may be made to the adopted budget with a budget amendment. An amendment is a County Council agenda item processed to increase or decrease an existing department level budget. At no time can the budget be amended so that it is no longer balanced, that is revenue equal expenditures.

A budget amendment is considered a general ordinance and requires three readings and a public hearing after it is officially presented to Council.

Several appropriation methods are addressed in the County code:

- a. Supplemental appropriations. If, during the fiscal year, the County Administrator certifies that there are revenues in excess of those estimated in the budget available for appropriation, the Council, by ordinance and after public hearings, may make supplemental appropriations for the year up to the excess.
- b. Emergency appropriations. County Council is given the authority under South Carolina Code 1976, section 4-9-130 to approve appropriation for public emergencies.
- c. Reduction of appropriations. If, at any time during the fiscal year, it appears probable to the County Administrator that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay. The Council shall then take further action as it deems necessary to prevent or minimize any deficit; the action taken may be an ordinance to reduce one or more appropriations.
- d. Transfer of appropriations. At any time during the fiscal year, the County Administrator may transfer part or all of any unencumbered appropriation balance among programs within a department, office, or agency and, upon request by the County Administrator, the Council may, by ordinance, transfers a part or all of any unencumbered appropriation balance from one department to another. The **FY16** Budget Ordinance states that the County Administrator may transfer up to \$100,000 between direct report departments.

The individual department affected by the item and presented to Council by the County Administrator usually initiates items requiring action by County Council. All budget amendments are submitted to Administration for final coordination and preparation of the County Council agenda. The items requested are required to accompany a "Council Request of

BUDGET DEVELOPMENT AND ADOPTION PROCESS

Action” (ROA) form from the department and a completed amended budget ordinance from budget staff. These forms are used to summarize the action requested with the total impact to the County and once approved are the authority to amend the budget. The ROA is electronically forwarded through the Executive Management Team for approval prior to being presented to County Council.

Upon approval by County Council, a budget resolution is prepared and signed by the Council Chairperson and forwarded for filing and final processing.

LONG-RANGE FINANCIAL PLANNING

PRIORITY AREAS: CORE COUNTY GOVERNMENT, SPECIAL INTERESTS AND ECONOMIC DEVELOPMENT

CORE COUNTY GOVERNMENT

- Providing services to the constituents we serve, based on financial stability
- The collection of revenue/funds and distribution of services

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What Core County Government looks like?

- Ensure public safety, public works, utilities, infrastructure, education (Kindergarten through Technical School), transportation and health services are adequately funded.
- Balanced budget, fund balance stability, bond ratings.
- Fiscal responsibility.
- Find ways to manage expense growth across budget (this could help us begin to control our tax rate).

ECONOMIC DEVELOPMENT

What Economic Development looks like?

- Branding ourselves as a leader. In what will we be leading in? Healthcare, Insurance Services, Knowledge Economy, etc. We must be more than smoke stacks – Use the Urban Land Institute’s report (<http://southcarolina.uli.org/workshops-symposiums/>), which looked at how the region was growing and proscribed a vision for how the County approach that growth to inform this decision.
- Training the workforce. Having a trainable workforce.
- Attracting healthcare and insurance services to the County.
- Forging, cultivating and sustaining partnerships.
- Infrastructure.
- Financial development.
- Growing income.
- Improving the tax base.
- Retaining industries that are “job creators.”
- Create/sustain jobs.

CONSTITUENT SERVICES

- Response time: An organized, timely, systematic response process.
- Providing the correct information to constituents.
- Being proactive in addressing constituent concerns to prevent a crisis.
- Strong and effective inter-departmental communication and collaboration.

What Constituent Services look like?

- Respond to constituents by close of business, the next work day.
- Weekly follow-up until issue is closed (seek closure NOT resolution- The County can’t “solve” every problem that is presented).
- Track response times, issues, etc., through the Ombudsman Office.
- Rapid responsiveness to Constituent needs, while providing excellent customer service.
- Assess constituent needs.
- To seek a global understanding of various (diverse) segments of the County.

LONG-RANGE FINANCIAL PLANNING

SPECIAL INTERESTS

- Any group/organization that requests money, assistance or support on a regular basis to provide a service that meets a constituent need.
- A group/organization that seeks an advantage to support their need or position.
- A group/organization that continuously solicits Council for help.

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What Special Interest look like?

- Align their interest with County needs.
- Set priorities “with” the development community and community citizens groups etc.
- At some point, some groups/organizations will become self-sustaining.
- Find a way for them to bring information to Council (via all Councilmembers, administration office and/or individual Councilmembers).

LONG-RANGE FINANCIAL PLANNING

The following pages depict a trend analysis of the historical and projected revenue and expenditures for the various funds of Richland County.

GENERAL FUND

The General Fund accounts for the revenues and expenditures used for the general operation of Richland County, accounting for all financial resources except those required to be accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeits and miscellaneous revenue. Operational expenditures include, but are not limited to, general government, public safety, public works and utilities and health and social services. Capital replacement appropriations are included in the general fund and are used to account for ad valorem taxes and other revenues designated for the replacement costs of capital requirements associated with the general fund departments. The County currently uses \$5,000 as a floor to define when an asset is required to be capitalized and, therefore, would fall within the guidelines of the capital replacement fund from the year 2002 to 2016. Throughout this period, Revenues and Expenditures increased by the same pattern. The only time Expenditures exceeded County revenue was during year 2002. General Fund revenues grew every year except for 2009, 2011 and 2012. Those years were accompanied by a marked decrease in intergovernmental revenue.

Figure 1 shows Richland County’s General Fund in terms of the funds revenues and expenditure from the year 2002 to 2016.

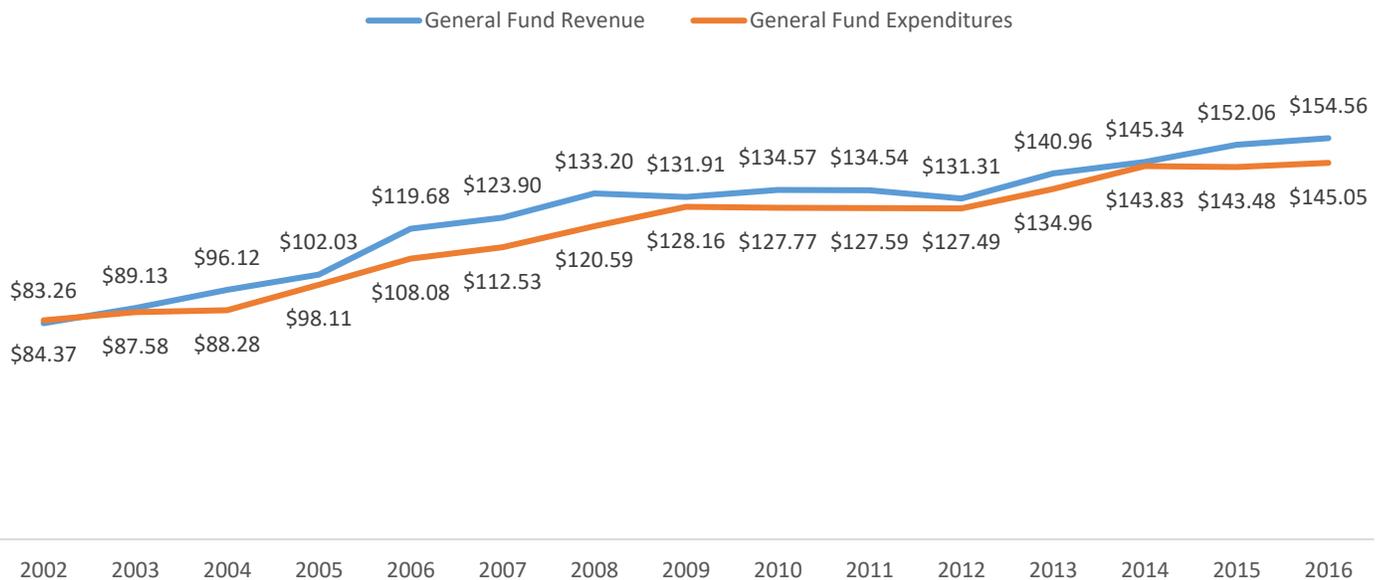


Figure 1: General Fund Revenues and Expenditure (in millions)

The second largest source of general fund revenues consists of service charges at an average of 12% of total general fund revenues over the 2002-2016 time period and 12.3% of revenues as of FY2016 (Figure 2). Average rates of increase have ranged from -3% to 20% growth, averaging out to 6% over the 15 year period examined. This rapid rate of growth shows a trend of lesser reliance on intergovernmental transfers and a greater reliance on non-traditional revenue sources.

LONG-RANGE FINANCIAL PLANNING

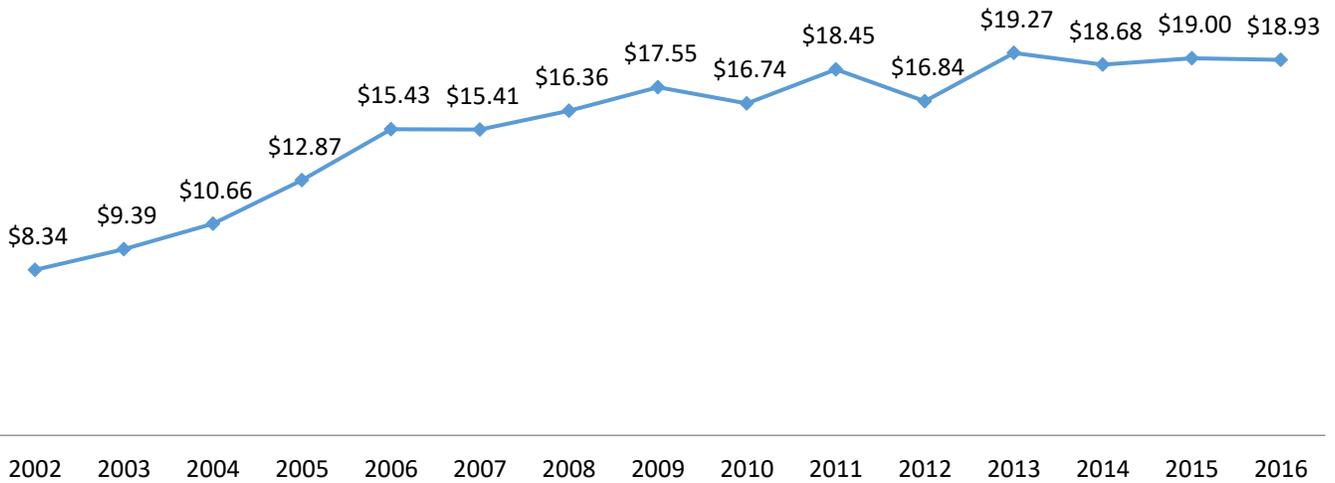


Figure 2: Charges for Services (in millions)

The third largest source of general fund revenues is intergovernmental transfer of funds. In total, these account for 10% to 18% of total general fund revenue. These revenues do not see consistent growth, with rates of change ranging from -12% to 19% annually for an average of less than 1% annual growth. This makes long-term projections of intergovernmental transfer revenues unreliable for longer term projections.

Figure 3 shows projections for Richland County’s General Fund in terms of revenue and expenditures for years 2017 to 2030. We have projected that for each year, there will be an increase in the General Fund revenues. Overall, General Fund revenues have grown by 5% on average during the 2002 to 2016 period. Council has a degree of control over general fund revenues through tax rates and fees that can be applied. Future decisions may cause revenues to differ drastically from projected values.

General fund expenditures are also projected to continue increasing annually. The general fund budget has grown every year of the examined period and there is no reason to believe this trend will change in the future. Despite these increases, general fund expenditures are not projected to exceed revenues if current trends continue.

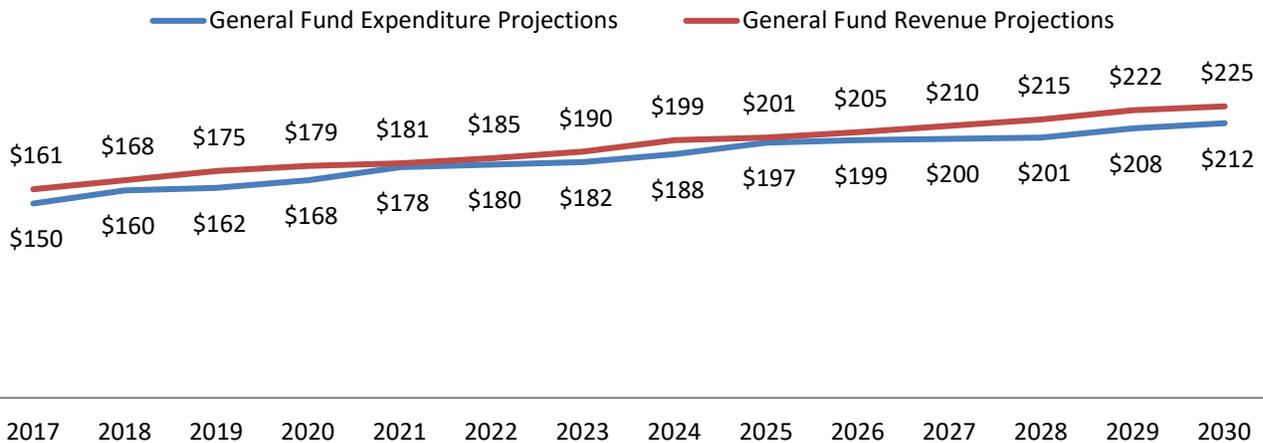


Figure 3: Projected General Fund Revenues and Expenditures (in millions)

LONG-RANGE FINANCIAL PLANNING

General fund projections (see Figure 4: General Fund Balance Projections), through linear regression, show a projected growth in fund balance of \$3,142,000 if future economic factors and Council decision-making matches the trends of the FY2002 to FY2016 periods. The linear regression line has an R-squared value of 59% and statistical significance value of .0007846, showing strong explanatory power. While variance from the line can be expected, the trend of substantial growth in fund balances can be expected to continue based on historical data.

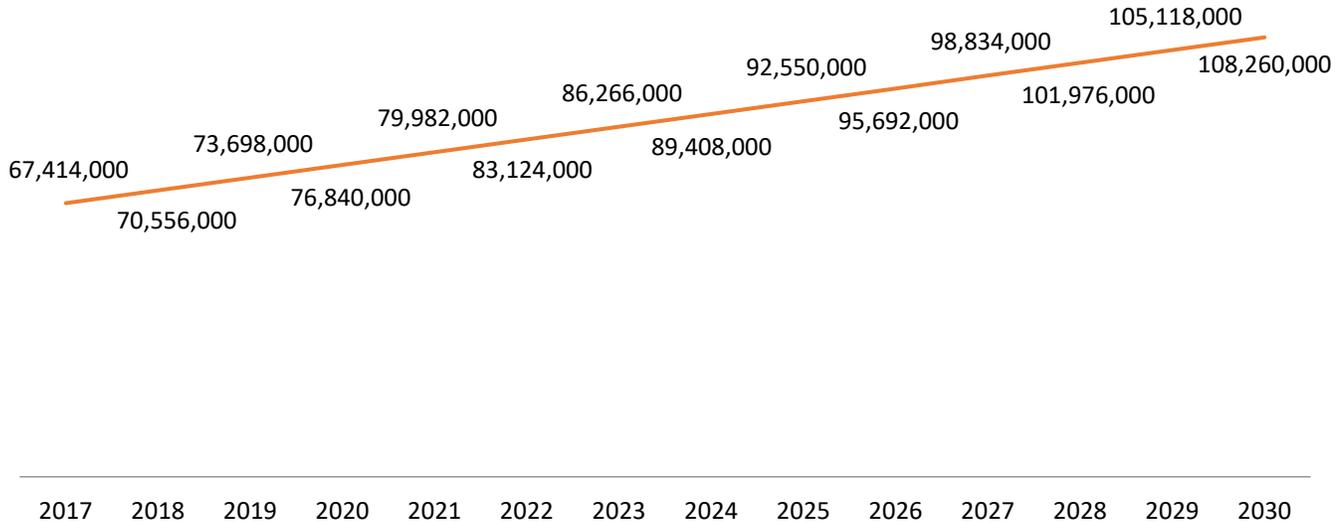


Figure 4: General Fund Balance Projections

What this shows is a clear trend towards strong fiscal health in County budgeting. The general fund is the largest of the County’s funds and home of the single largest portion of County expenditures. Projected growth in the fund balance shows that the County will continue to be able to meet general fund needs without notable changes.

CAPITAL PROJECT FUND

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Proceeds of bond issues and tax revenue of the County, as well as other governmental units are maintained by the County treasurer until such funds are required for their designated purpose. Funds held by the treasurer may be invested and interest earned is used toward the retirement of interest and principal on the related bond issue.

Figure 5 shows Richland County’s Capital Project Funds in terms of revenue and expenditures from the year 2002 to 2016. Revenues remained relatively constant throughout the period, coming mostly from the renovations and refunding program from 2002- 2008 and then from Township during the remainder of the period. Rates of growth were notably low, with only a 36% increase over the 14 years examined.

LONG-RANGE FINANCIAL PLANNING

◆ Capital Project Fund Revenue
 ■ Capital Project Fund Expenditures

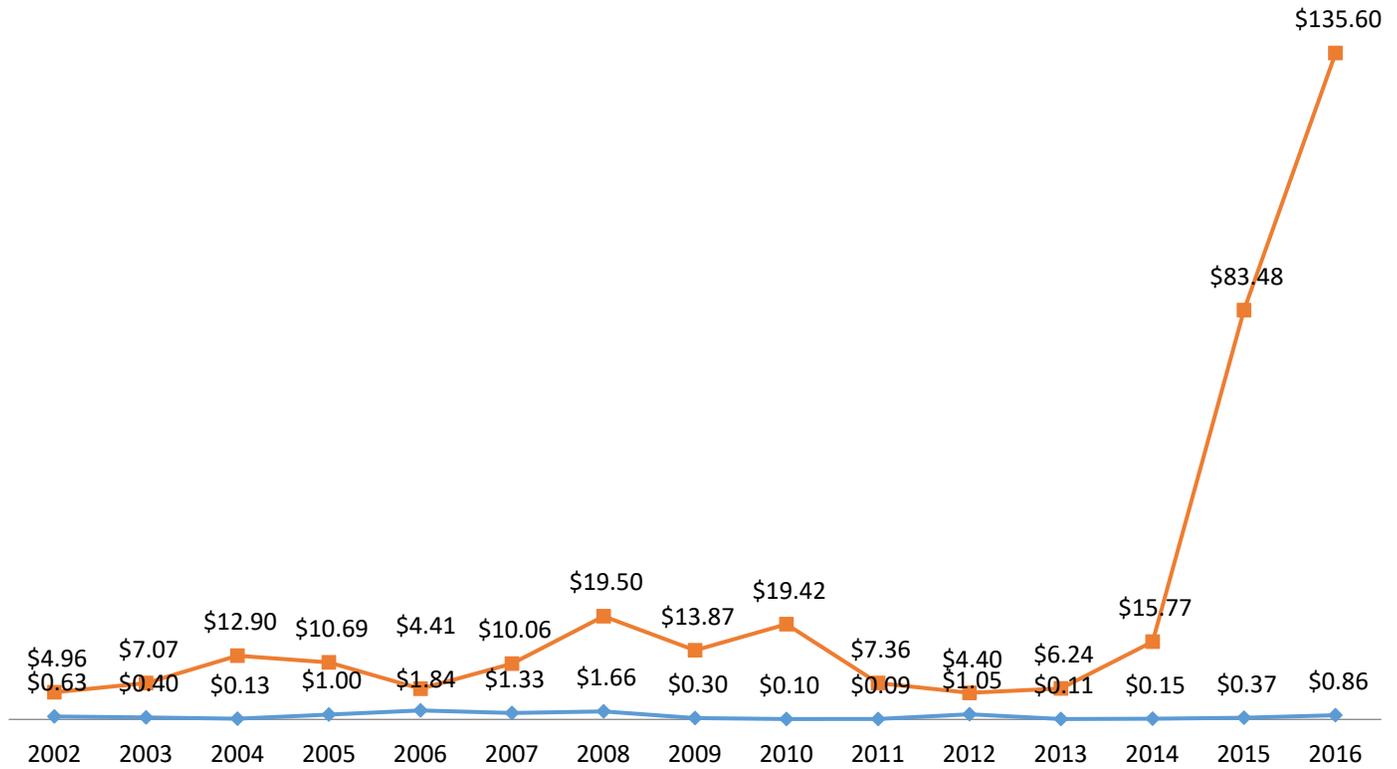


Figure 5: Capital Project Fund Revenues and Expenditures (in millions)

Throughout the period, expenditures have been consistently greater than revenues. The greatest increase in the capital projects funds is the addition of transportation tax projects in 2014, which saw incredibly rapid growth over the 2014 to 2016 period at a rate of 780% from 2014 to 2015. Now, transportation tax expenditures consist of 73% of total capital projects expenditures.

This extreme weighting on an expenditure that has only existed for three years makes long-term projections of expenditures unreliable. Capital projects expenditures are expected to continue to increase throughout the life of the transportation tax initiative, then decrease at the end of the program’s life. However, this lack of predictability is not threatening to the fiscal health of the organization as these expenditures can be controlled by not acquiring new projects.

Figure 6: Capital Project Fund Revenue Projections shows the projected revenue for the capital project funds. A few of the funds that capital project consists of are Construction and Repair Projects, Richland County Projects, Public Safety Bonds, Drainage Improvement Projects and Sheriff’s Vehicles and Other Projects. Those funds listed previously, plus more, represent the revenue for capital projects. In fiscal year 2017, capital project revenue was \$15,767,239. We have projected revenue to decrease from \$15,767,239 to roughly \$7.5 million over the next three years after 2018. These are only projections of possible decisions by Council and may be entirely different based on future Council decisions.

LONG-RANGE FINANCIAL PLANNING

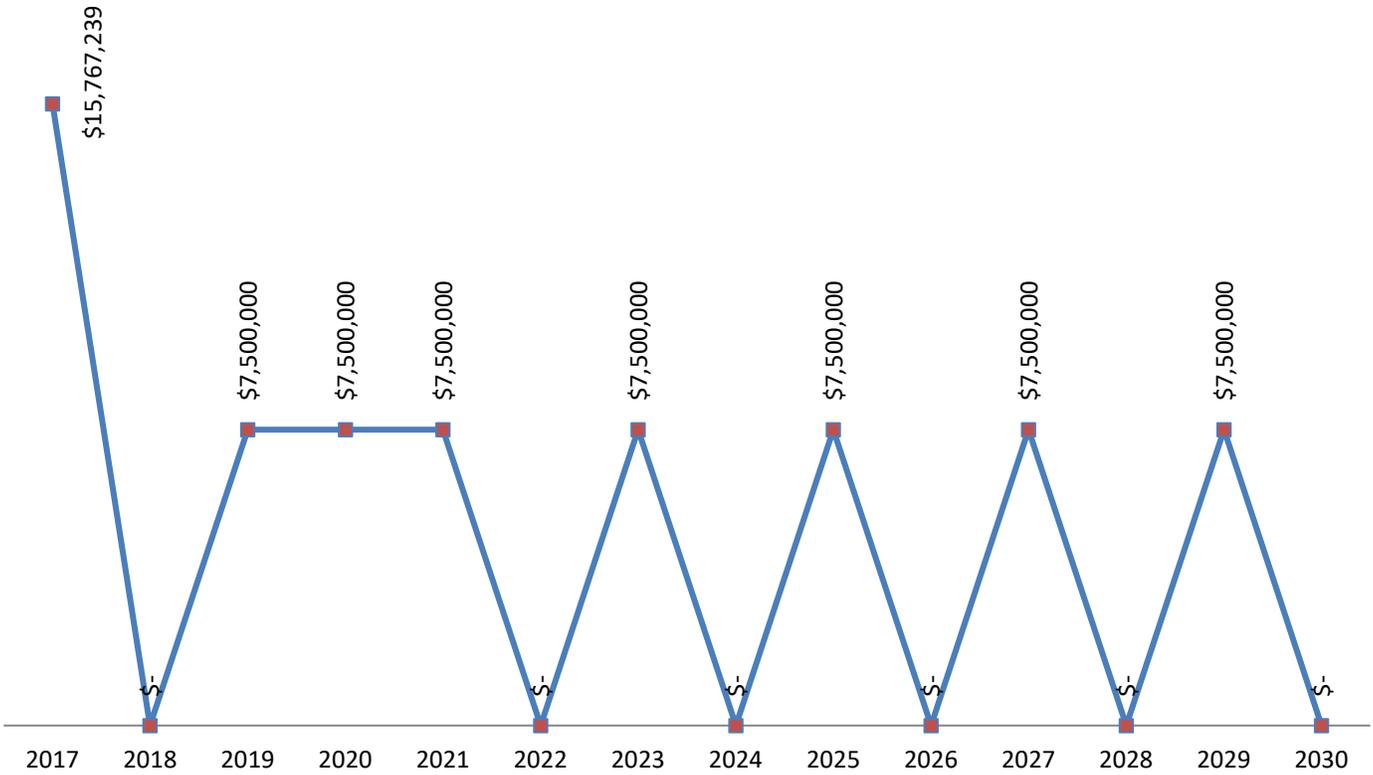


Figure 6: Capital Project Fund Revenue Projections

Figure 7 shows Richland County’s Transportation Tax revenue with actual revenue between 2014 and 2016 as reported in the Comprehensive Annual Financial Report (CAFR) and projections between 2017-2027. ¹ That funding is reported in the special revenue fund and, then, transferred to the capital projects fund as needed.

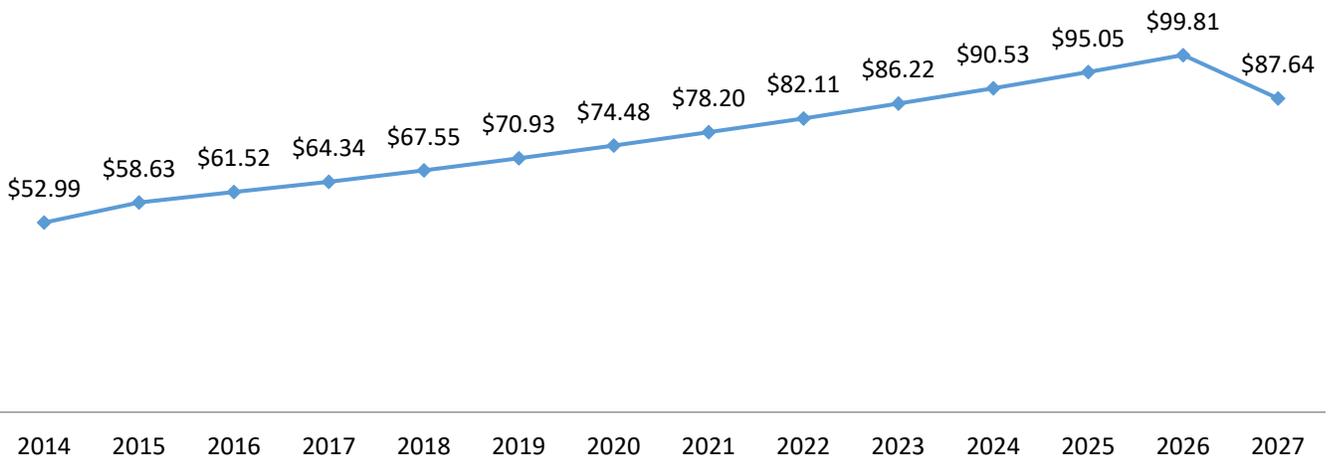


Figure 7: Transportation Penny Tax Collections: 2014-2016 Actual; 2017-2027 Projected

The Capital Projects fund has maintained inconsistent fund balance levels every year, which minimizes the effectiveness of mathematical projections. Over the past five years, the fund balance has shown a strong negative trend, decreasing by over \$10 million. This shrinking fund balance is likely due to rapidly increasing expenditures. The shrinking fund

¹ Source: Southern Municipal Advisors, Inc.

LONG-RANGE FINANCIAL PLANNING

balance in the capital projects fund means funds are being expended for projects instead of saved for future years and may not necessarily prove a threat to the fiscal health of the County. Rapid, drastic changes in the Capital Projects Fund balances make mathematical projections unreliable (see Figure 8).

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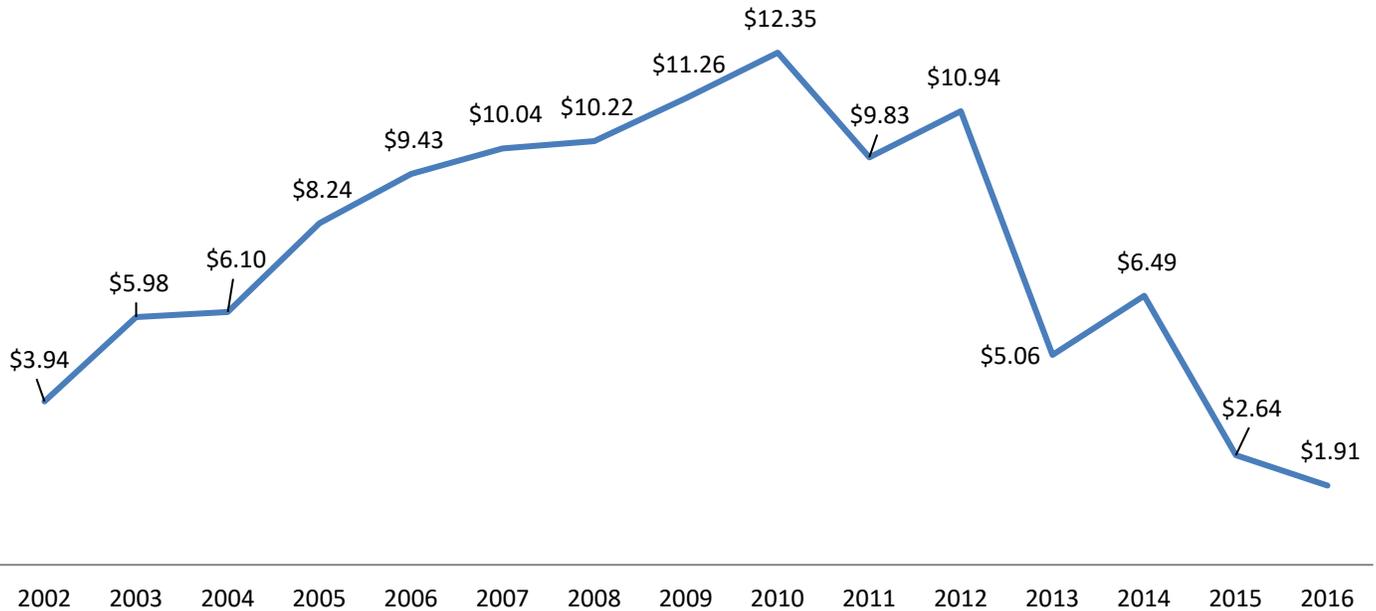


Figure 8: Capital Project Fund Balance (in millions)

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purpose.

- Victims Assistance:** This fund is used to account for surcharges and assessments collected from individuals convicted of certain crimes which are used to provide services to crime victims and witnesses.
- Temporary Alcohol Permits:** This fund was created to account for funds collected by the State from the sale of Sunday alcohol liquor licenses. The funds are restricted to use in accordance with State statute 61-6-2010.
- Stormwater Services:** This fund is used to account for the operations of the County stormwater management program with Countywide taxes levied annually to cover the projected expenditures for the coming fiscal year.
- Emergency Telephone System:** This fund is used to account for tariff charges collected by the local telephone utility companies which can be used for equipment purchases and maintenance of the 911 emergency phone systems. The system is a joint venture between Richland County and the City of Columbia.
- Fire Service:** This fund is used to account for revenue and expenditures for the purpose of providing fire protection and safety education throughout the County. Property Taxes are the major source of funding but are only levied against areas of the County that are provided with fire protection.
- Road Maintenance Fee:** This fund is used to account for the fee assessed on all motorized vehicles licensed in Richland County; restricted to be used specifically for the maintenance and improvement of County roads.
- Accommodations Tax:** This fund is used to account for the revenues allocated to the County from the statewide room and board tax per state law for the specific purpose of promoting tourism in Richland County and for other tourism related expenditures.

LONG-RANGE FINANCIAL PLANNING

- h. **Hospitality Tax:** This fund was established in FY04 and accounts for the tax imposed on the gross proceeds of sales of prepared meals and beverages in the County and is used for the dedicated purpose of improving services and facilities for tourists.
- i. **Neighborhood Redevelopment:** This fund was established in FY04 and accounts for the dedicated half mill from property tax which is used for the purpose of redevelopment efforts of neighborhoods throughout the County.
- j. **Conservation Commission:** This fund was established in FY04 and accounts for the dedicated half mill from property tax which is used for the purpose of conservation efforts throughout the County.
- k. **Title IV Civil Process:** This fund was established to account for the various drug interdiction activities used to fund law enforcement activities.
- l. **Solicitor Drug Court:** This fund was established to account for funds received from the State and fees charged to first-time defendants under the Pretrial Intervention Program.
- m. **Tourism Development Fee:** This fund is used to account for the 3% Tourism Development Fee imposed on all gross proceeds derived from the rental of accommodations within the unincorporated areas of Richland County.
- n. **Public Defender Fund:** This fund was established in FY12 and is used to account for funds for the Richland County Public Defender's Office.
- o. **Federal, State and Local Grants:** This fund is used to account for federal, state and local grant funds providing assistance in the causes of poverty, aging, mass transit, housing assistance, public safety and other domestic problem areas.
- p. **Community Development Grants:** This fund was established in FY10 and is used to account for federal, state and local grant funds designated to provide assistance with community development.

Figure 9 shows Richland County's Special Revenue Fund revenues and expenditures from the year 2002 to 2016. Revenues and expenses have both seen noticeable growth over the period. Revenues exceed expenditures in all years except 2002 and 2013. Expenditures and revenues both grew over the period at similar rates, revenue at an average of 8% annually with outliers accounted for and expenditures, at 7.59%. The only time expenditures exceeded revenue was during the years 2002 and 2013.

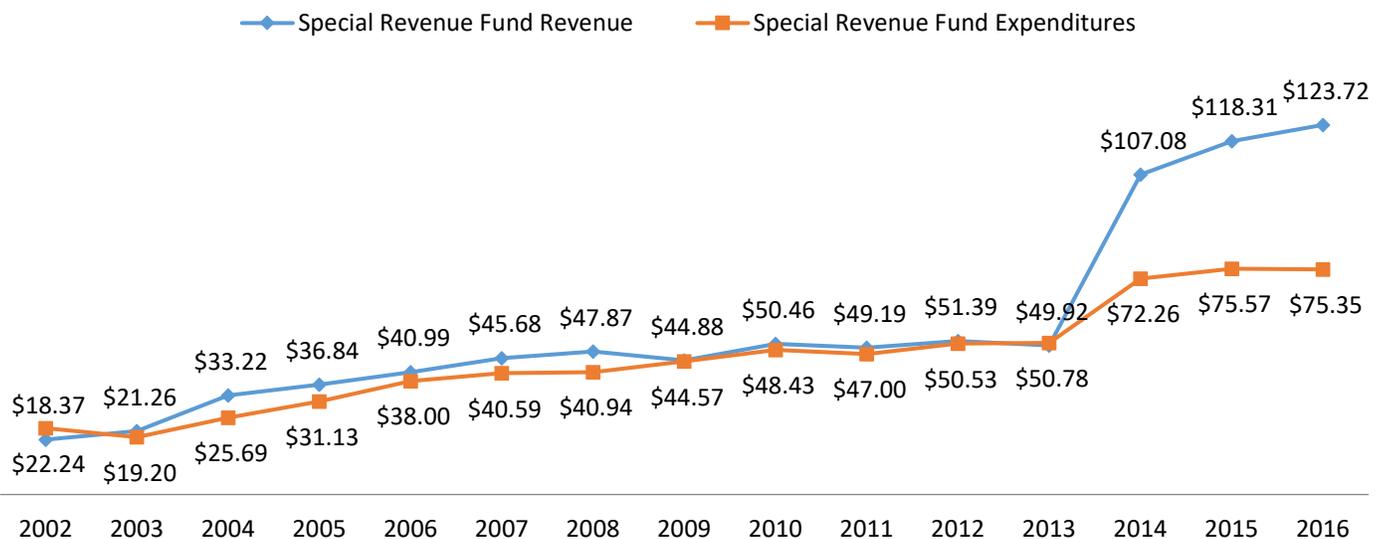


Figure 9: Special Revenue Fund: Revenue and Expenditures (in millions)

LONG-RANGE FINANCIAL PLANNING

Over the 15 year period, special revenue funds grew rapidly, with an average rate of increase of 16% with outliers included. This average is, however, skewed. The graph above shows there was a sudden increase in revenue during FY2014 to FY2016, with the FY2014 increase being a growth of 42% of special revenue fund revenue. This sudden increase was due to the implementation of the Transportation Tax that began in FY2014. When this outlier is exempted from our average, the average rate of growth in expenditures in special revenue funds is 7.59%. Even when the outlier is accounted for, this is a rate of growth greater than that of the general fund.

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Transportation Penny Tax

The transportation tax is one of the many sources of revenues and expenditures in the Special Revenue Fund. It was the main cause of the sudden increase in FY2014 revenue. The amounts in Figure 7 show the increase of revenue the transportation tax brought to the County (see also Figure 5). It increased 16% from FY2014 to FY2016. Transportation tax revenues are consistently greater than their associated expenditures.

REVENUES AND EXPENDITURES

	FY 2014	FY 2015	FY 2016
REVENUES	\$ 52.99	\$ 58.63	\$ 61.52
EXPENDITURES (ESTIMATE)	\$ 15.49	\$ 20.10	\$ 18.48

Table 10: Transportation Penny Revenues and Expenditures

Federal, State and Local Grants

Figure 10 shows federal, state and local grant revenue during the observed period. Revenue sees drastic peaks and troughs, with annual changes ranging from -39% to 41% growth. The share of total special revenue has also varied wildly, from 33.89% in 2002 to 3.84% in 2016.



Figure 10: Federal State and Local Grants Revenues (in millions)

Figure 11 shows Richland County’s projections for the sum of all special revenue accounts from 2018-2030. For 2017, special revenue brought in roughly \$125,627,216. Using previous year data, projections indicate that, from 2018-2020, special revenues will increase significantly and have a small 5% decrease in 2020. After the decrease in 2020, the special revenue fund will continue to increase over the next 10 years. Our projections show an average increase of 3% each year after 2020. A few of the major revenue sources for the special revenue accounts in previous years consist of grants, fire services, hospitality tax, road maintenance and transportation tax. In Figure 9, those same revenue sources are projected to be the leading source of revenue.

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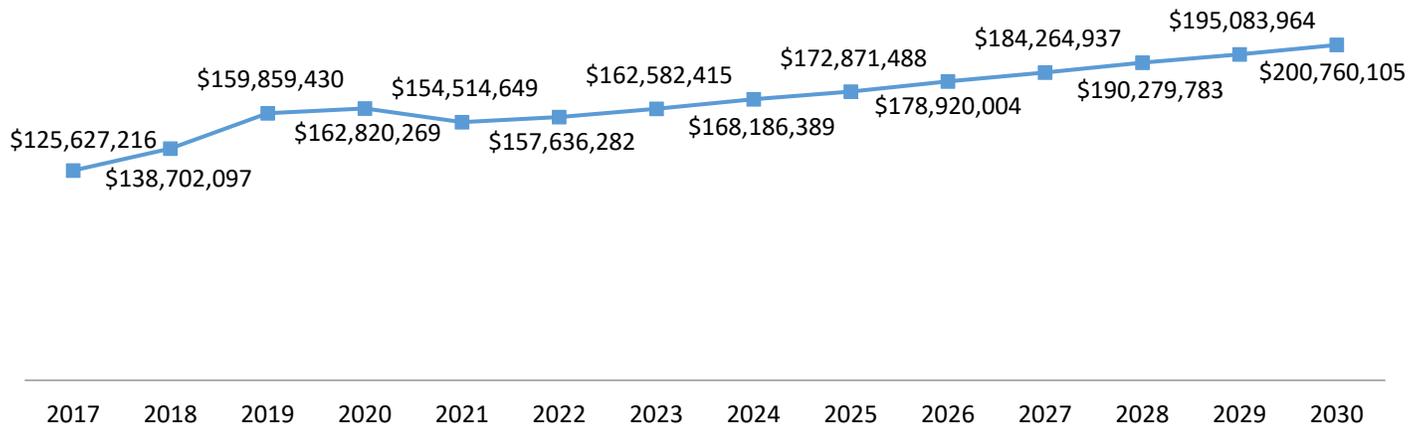


Figure 11: Special Revenues Fund Revenue Projections

Federal, state and local grant revenues are expected to see a large increase in the immediate future due to expected disaster relief (Figure 12). These grants are primarily CDBG-DR (Community Development Block Grant-Disaster Relief) and HMGP (Hazard Mitigation Grant Program) grants the County has received and will receive. We expect a notable increase in grant funding in response to the 2015 flood. This increased revenue is expected to be temporary and will likely drop back to pre-disaster levels without another catalyzing event. Revenues are expected to normalize at near previous levels once flood response initiatives are resolved.

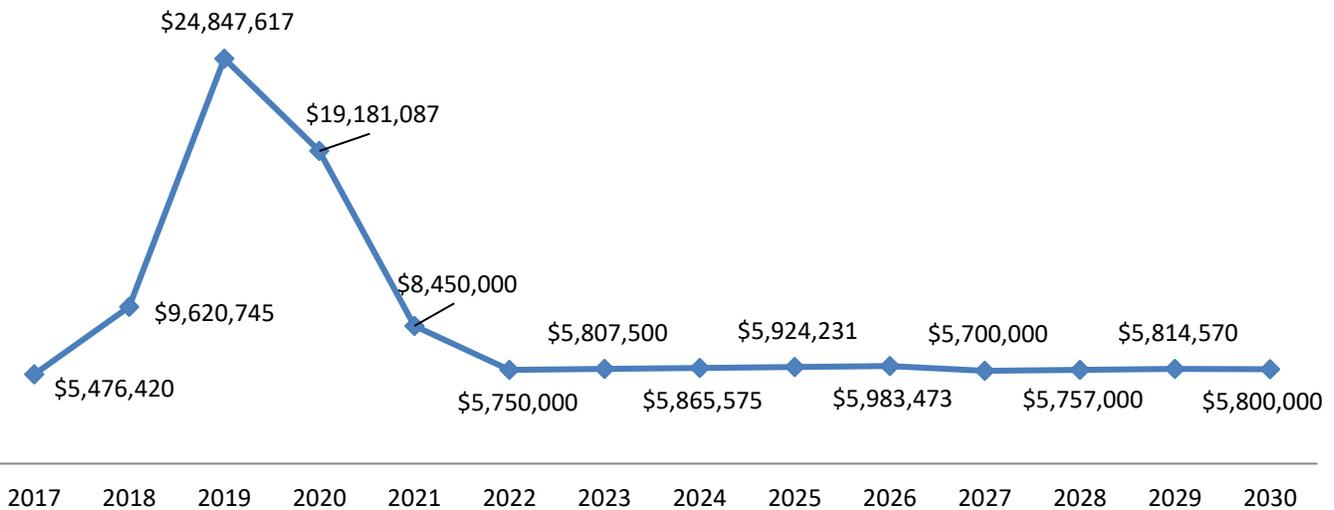


Figure 12: Federal, State and Local Grant Revenue Projections

Projections show that Special Revenue Fund expenditures (Figure 13) will continue to increase at a steady rate. When the massive increase in expenditures associated with the creation of the transportation tax program and the drastic increase in grant funding caused by CDBG-DR and other flood related grants are accounted for, Special Revenue fund expenditures increase at an average rate of 3-5% annually.

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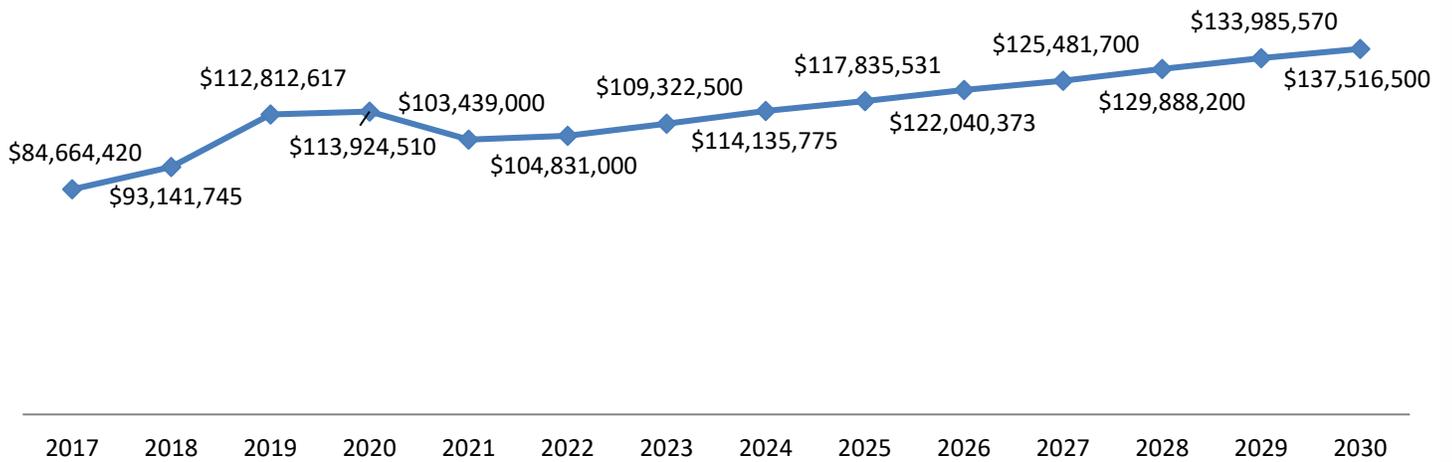


Figure 13: Special Revenue Expenditure Projections

Federal, state and local grant expenditures are expected to see similar trends to revenues (Figure 14). As the County receives disaster relief grants, expenditures are expected to increase to match that funding. Expenditures will decrease once those funds are spent.

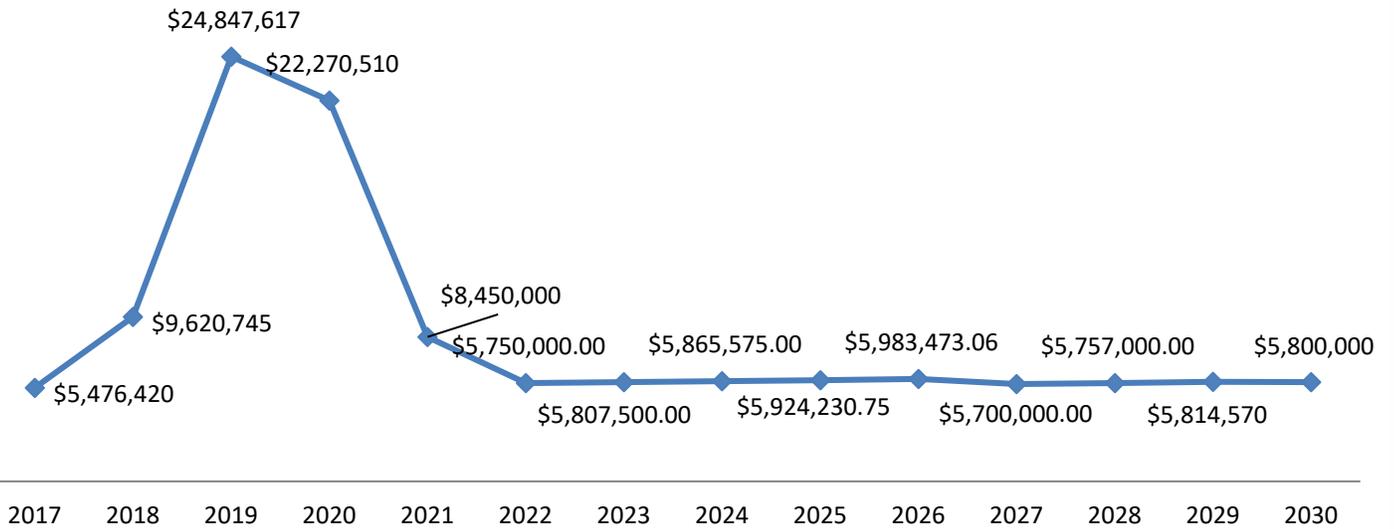


Figure 14: Federal, State and Local Grant Expenditure Projections

Linear projections show continued expected growth in fund balance (Figure 15). This regression has strong explanatory power, with an R squared value of 82% and margin of error of \$6,010,000. If trends continue, fund balance for special revenue funds will remain healthy.

LONG-RANGE FINANCIAL PLANNING

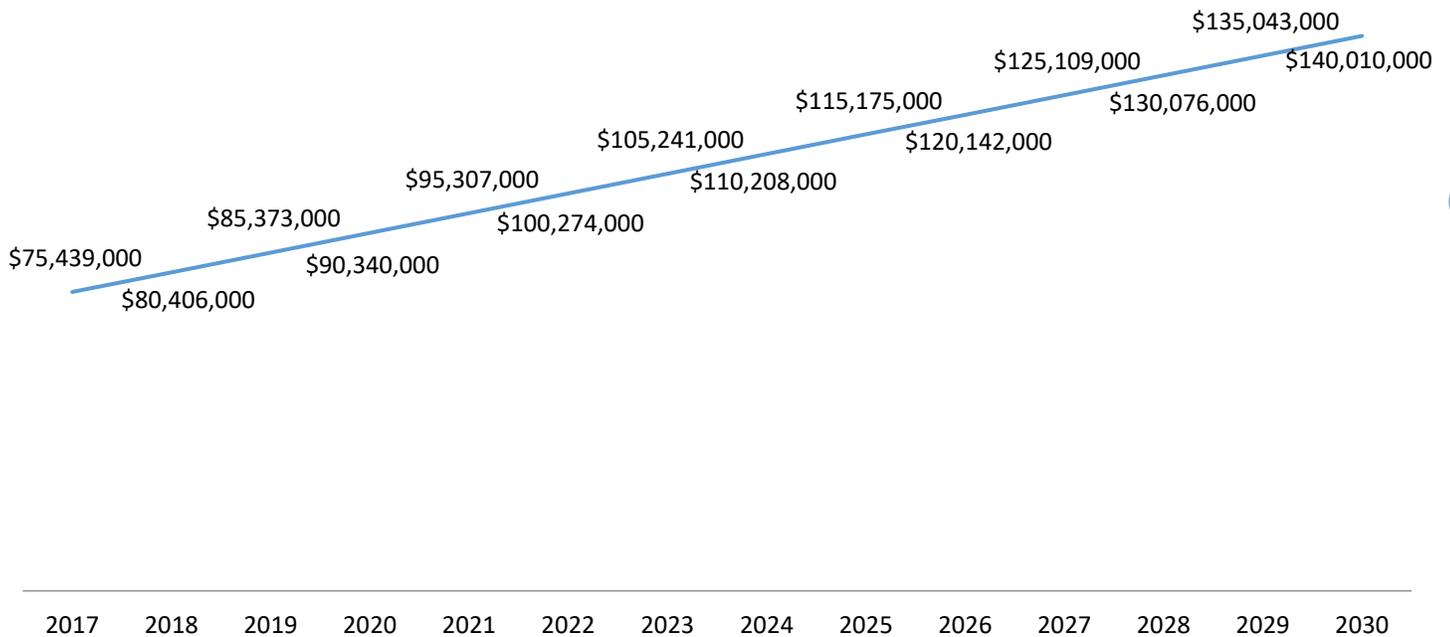


Figure 15: Special Revenue Fund Balance Projections (Without Transportation Tax)

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated where the intent is that the costs of providing goods or services be financed or recovered primarily through user charges; or, the governing body has decided that the periodic determination of net income is appropriate for capital maintenance, public policy, management control or accountability. The following are the County’s enterprise funds:

- a. **Solid Waste:** This fund is used to account for the operation of the County’s waste collection and disposal services in the unincorporated areas of the County. Fees are determined at levels sufficient to fund the operations.
- b. **Broad River Utilities and Lower Richland Utilities Funds:** These funds are used to account for the operations of the several County-owned and operated water and sewer systems within the unincorporated portions of the County. Fees are determined periodically by rate studies and are set at levels to recoup the projected expenses of the operation, in a similar manner as a private business.
- c. **Parking Garage:** This fund is used to account for the collection of parking fees and expenses incurred in operating the parking garages and lots located at the County’s main administration building and the judicial center.
- d. **Airport Operations:** This fund is used to account for the revenues and expenses related to the operation of the County’s airport, which is financed primarily through service fees, leases, grants and other airport related services.

LONG-RANGE FINANCIAL PLANNING

Figure 16 shows Richland County’s Enterprise Funds in terms of revenues and expenditures from the year 2002 to 2016. Revenues and expenditures more than doubled during the examined period. Expenditures have been consistently greater than revenues for enterprise funds during the examined period. Revenue and Expenditures intersected during FY2002, FY2003 and FY2010, but expenditures remained greater throughout the period. The difference is met through transfers from the general fund. Enterprise fund revenues grew at an average rate of 6% annually. The largest years for revenue growth were 2003 and 2008, showing a greater than 205% increase. The majority of the expenditures in enterprise funds come from the solid waste utility, which more than doubled over the evaluated period. Expenditures grew at an average rate of 6%, which nearly matches the growth rate of the general fund. The solid waste utility saw substantially larger than average growth in the year 2008.

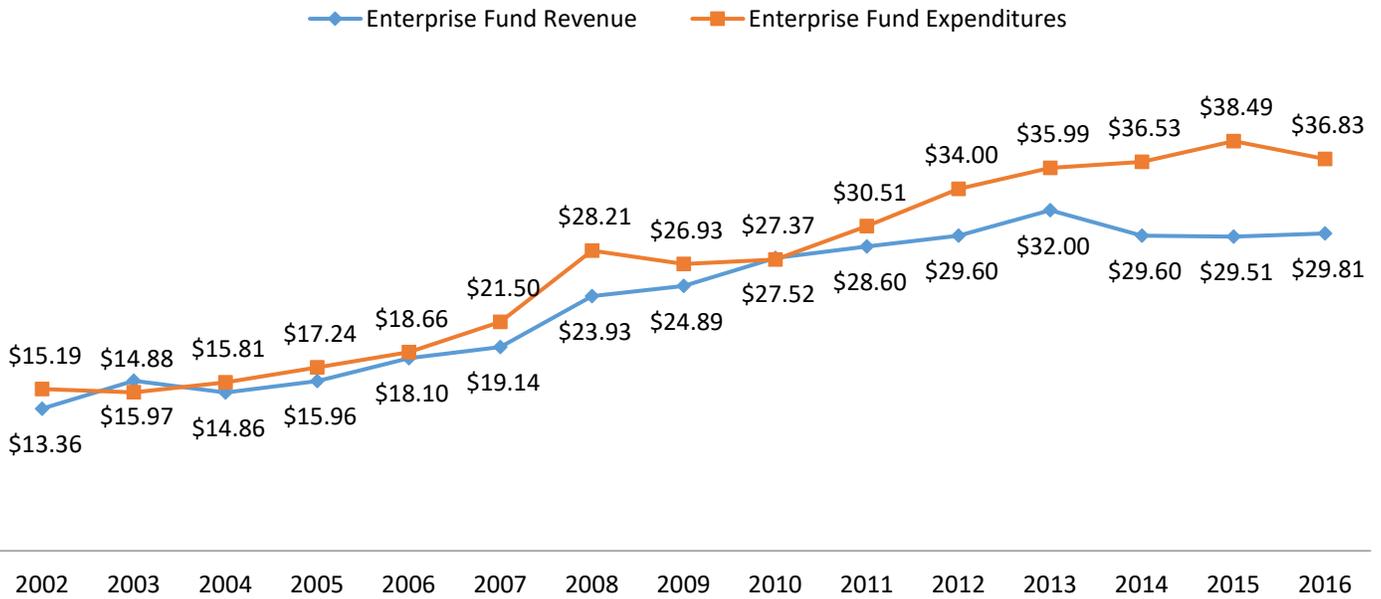


Figure 16: Enterprise Fund Revenues and Expenditures (in millions)

It is expected that revenues will continue to increase at consistent rates (Figure 17). Without major changes, historical trends are expected to continue in the same proportions, with solid waste funds remaining the largest source of revenue. Possible changes that could be made are changes to sewer or parking rates.



Figure 17: Enterprise Fund Revenue Projections (in millions)

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It is expected an upward trend in expenditures to continue with our projections (Figure 18). Solid Waste is both the largest and the fastest growing source of expenditures. This will make solid waste an even larger proportion of Enterprise Fund expenditures than previously unless there is a significant change in the other funds. Expenditures are expected to remain larger than revenues in all Enterprise funds except for the Broad River Sewer System, which is the only self-sustaining enterprise fund.

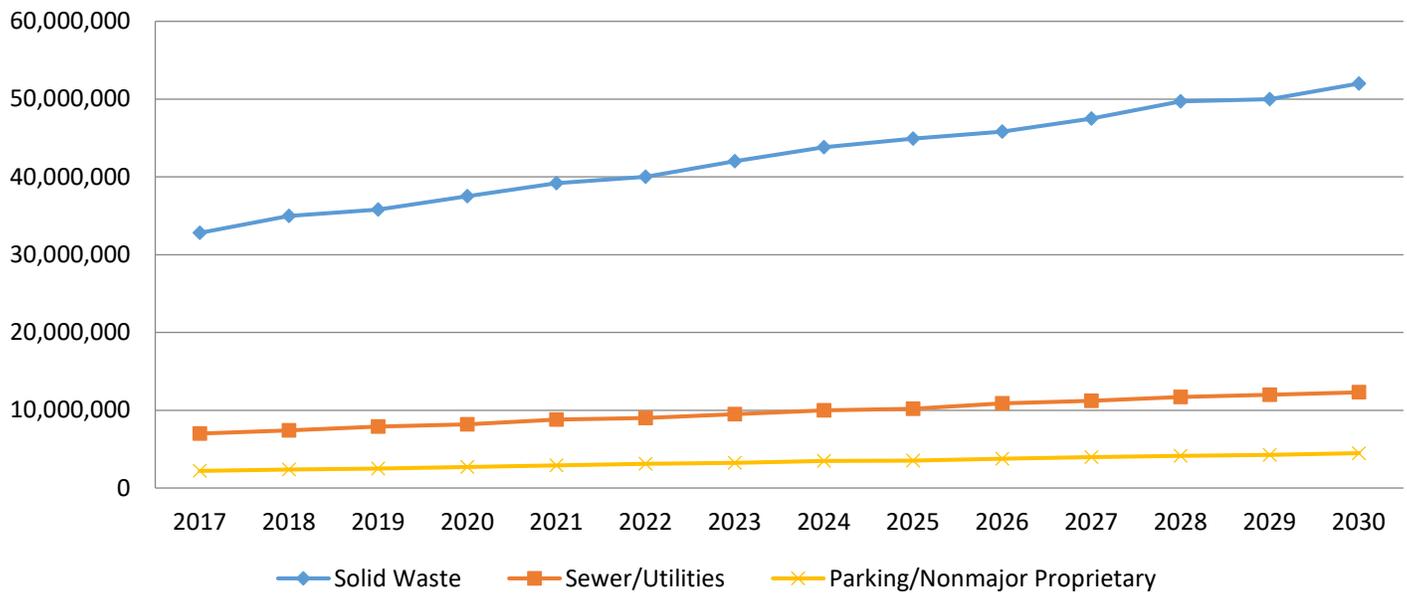


Figure 18: Enterprise Fund Expenditure Projections

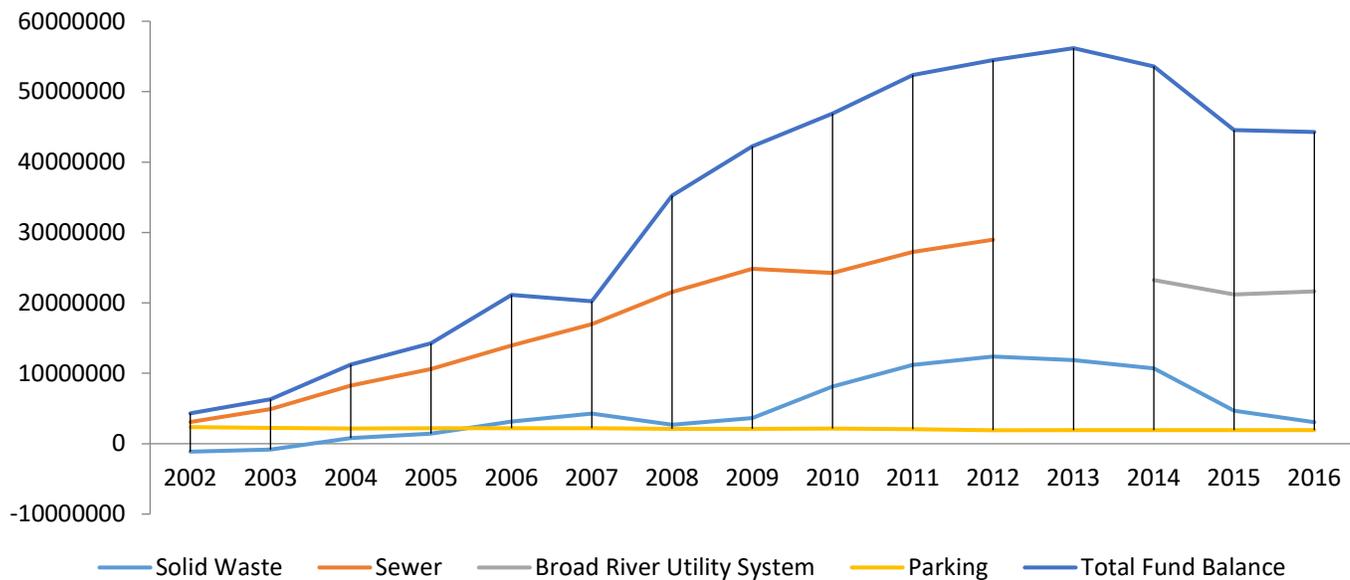


Figure 19: Enterprise Funds: Fund Balance

Enterprise funds kept limited fund balances at the beginning of the period, with the solid waste utility harboring a negative value for 2002-2003 (Figure 19). Since then, fund balances have seen significant growth. This growth occurred even when expenditures were greater than revenues in those funds and “Transfers In” that occurred annually from the

LONG-RANGE FINANCIAL PLANNING

General Fund to maintain services from the enterprise funds that were not self-sustaining. The Broad River Sewer System remains the only fund that has been entirely self-sustaining for the entire period. The practice of transferring funds from the General Fund to enterprise funds that are not sustainable is not a standard practice and is not in accordance with Generally Accepted Accounting Principles (GAAP) standards. Therefore, the practice ended starting with FY 2018 (except for the airport operations).

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Enterprise Fund balances are expected to decrease rapidly if historical rates of change are maintained (see Figure 20). The County is no longer using transfers from the General Fund to supplement enterprise funds. This will end the previous trend of growing fund balances in the enterprise funds, as fund balance will be used to fill that funding gap. Most enterprise funds have sufficient fund balance to allow for regular operation for several years even with greater expenditures than revenues despite a lack of supplementary funding from the General Fund. The Solid Waste Fund, however, is projected to have deficit spending. These shrinking fund balances will eventually lead to cessation of service unless revenues are increased or expenditures are decreased.

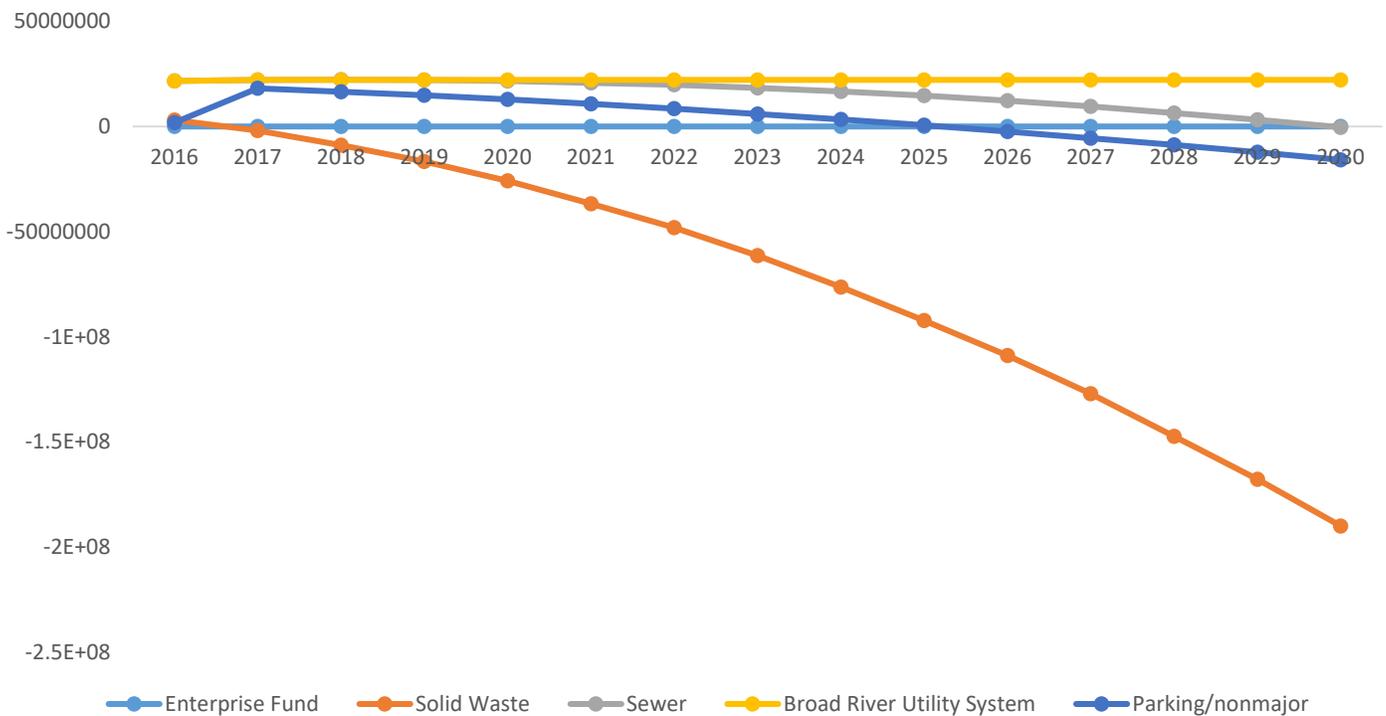


Figure 20: Enterprise Fund Balance Projections

DEBT SERVICE FUND

The Debt Service Funds are used to account for the accumulation of funds for and payment of, all general long-term debt principal, interest and fees, exclusive of those relating to the Proprietary Funds. General Debt Service has been the leading source of revenue in the previous years for property acquisitions; public facilities renovations and expansions; County, law enforcement and public safety vehicles; non-capital EMS and Sheriff’s equipment; and machines and other equipment.

The County currently has the following Debt Service Funds:

- a. General Debt Service – accounts for the funds accumulated for and payment of, all general obligation (G.O. bonds) long-term debt principal, interest and fees, other than those accounted for in other funds.

LONG-RANGE FINANCIAL PLANNING

- b. Fire Protection Refunding Bonds – accounts for the funds accumulated for and payment of, all principal, interest and fees on the fire protection bonds. Property taxes are levied, on the unincorporated areas of the County, for the payment of principal and interest.
- c. 2013A Hospitality Tax Refunding Bonds – to record the bond proceeds used to refund the 2007A&B Hospitality Tax Loans and to accumulate monies for the payment of the Series 2013A Hospitality Tax Refunding Bond. Hospitality taxes are levied, on the special tax district consisting of the entire County, for the payment of principal and interest.
- d. Transportation Tax BAN – to record the BAN proceeds used to proceed with transportation capital projects and to assist in funding the CMRTA, prior to collections of the 1% Transportation sales tax.

Figure 21 shows the Richland County’s Debt Services Fund in terms of Revenues and Expenditures from 2002 until 2016. Revenues include property and other taxes, fees in lieu of taxes, interest and miscellaneous. Expenditures include principal retirement and interest and fiscal charges. Figure 21 shows both revenue and expenditures have a slight positive trend with expenditures exceeding revenue for most of the years. The rapid increase in revenue seen in 2015 is general debt service. Expenditures see a strong increase of 69% in 2013. This growth was primarily in principal retirement of general debt service, which increased by \$8,465,000 from FY2012 levels. Expenditures remain greater than revenues since 2007.

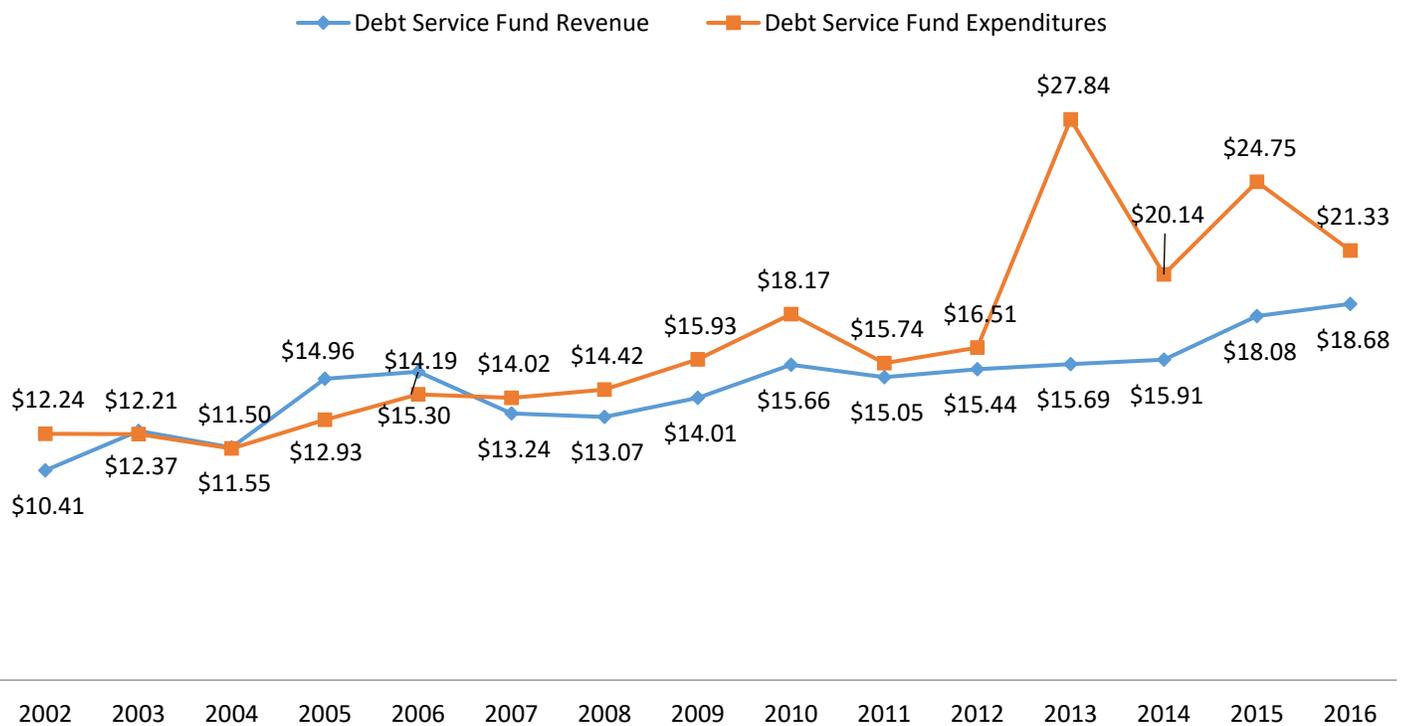


Figure 21: Debt Service Fund Revenues and Expenditures (in millions)

Based on historical data, Figure 22 shows projected revenue for the debt service fund. However, Richland County has contracted with a municipal financial advisor who has reviewed and provided a comprehensive analysis of the County’s debt. Therefore, these projections are subject to change based on future decisions from County Council based on the financial analysis.

LONG-RANGE FINANCIAL PLANNING

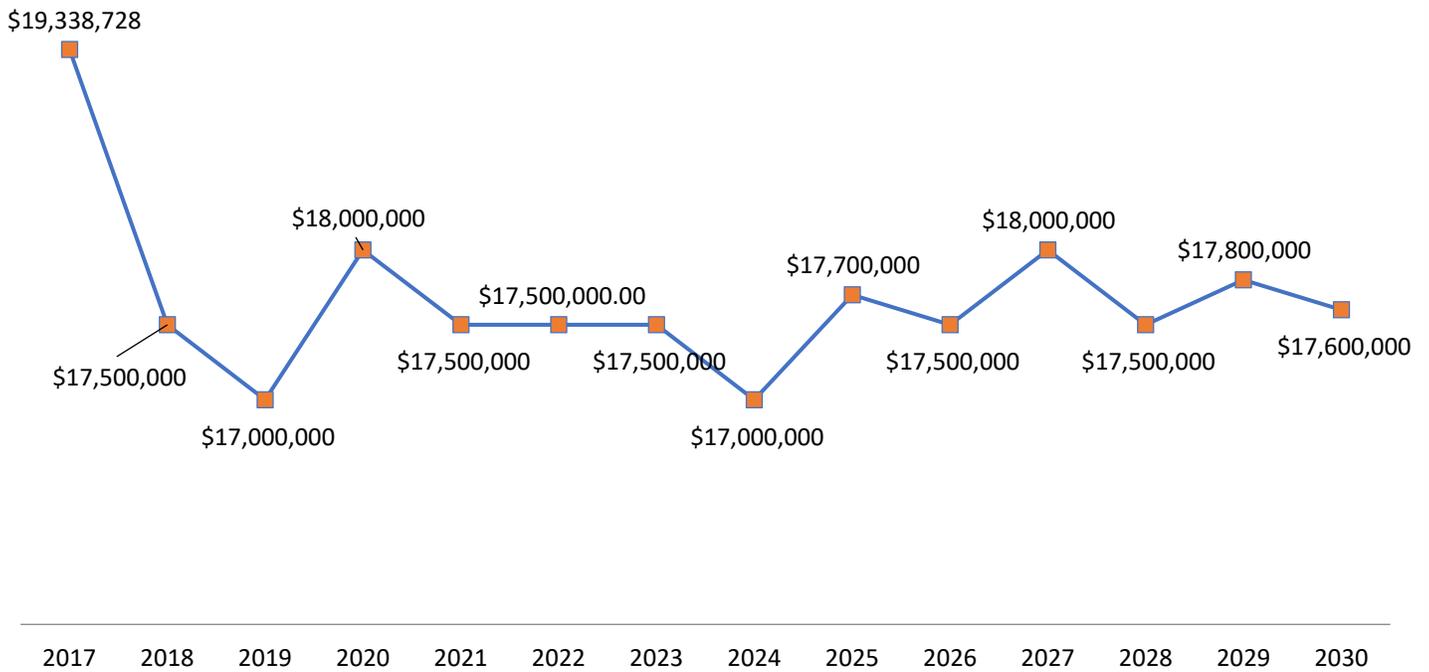


Figure 22: Debt Service Fund Revenue Projections

Projections show that debt service expenditures can be expected to continue growing if current trends are maintained (Figure 23). This will keep expenditures in excess of revenues for the foreseeable future.

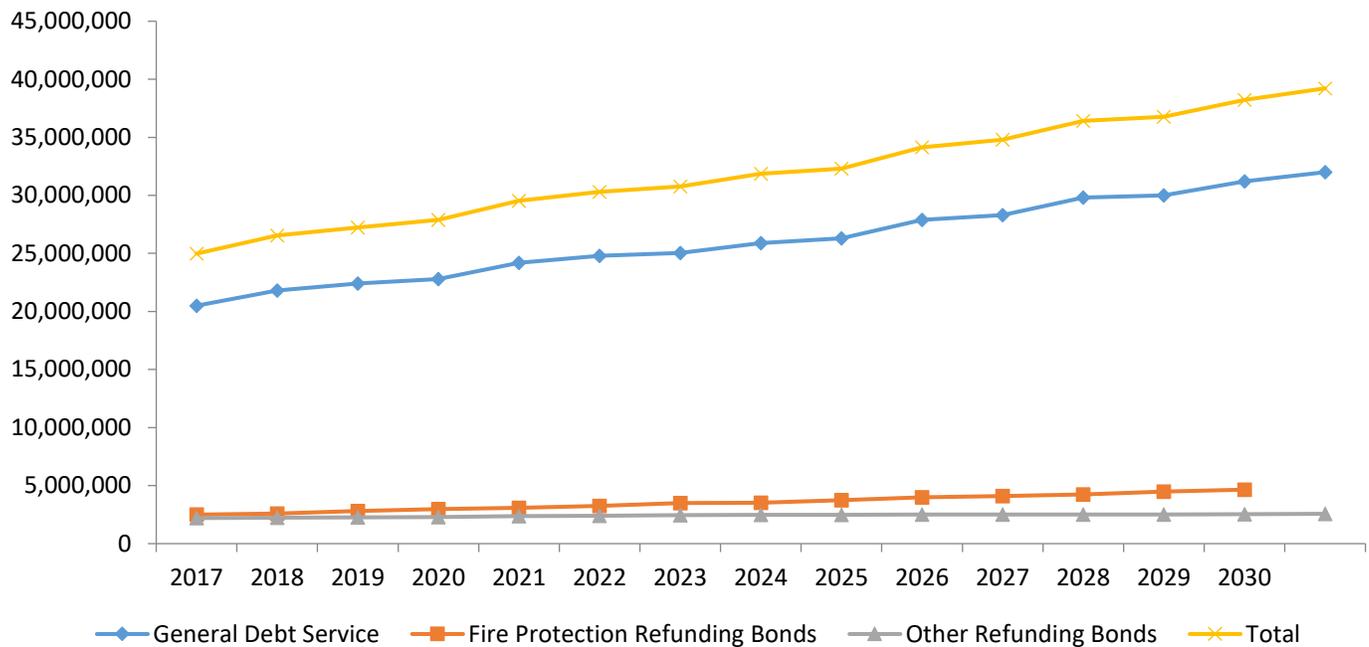


Figure 23: Debt Service Expenditure Projections

Debt Service funds have seen changes in fund balance during the 2002-2016 period (Figure 24). Fund balances have seen a rapid decrease since 2010, but all except for the Transportation BAN have seen positive fund balances for the entirety of the period examined. The Transportation BAN had a negative fund balance in FY 2014-2016.

LONG-RANGE FINANCIAL PLANNING

The low fund balance is due to expenditures being greater than revenues for every year after 2007. Debt service fund balances are expected to continue to decrease in the future, as expenditures are continuing to grow faster than revenues. However, mathematical projections are unreliable due to the large variance in fund balance over the period.



Figure 24: Debt Service Fund Balance

FINANCIAL POLICY OVERVIEW

FINANCIAL POLICY OVERVIEW

Richland County Council is accountable to its citizens for the use of public dollars. Resources must be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. Therefore, the following financial policies have been adopted by County Council and are intended to:

- Establish the framework for fiscal planning and management.
- Set guidelines against which current budgetary performance can be measured
- Create a standard evaluation of proposals for future programs.
- Identify decisions that will achieve the financial stability required to accomplish the County's goals and objectives.
- Improve the County's fiscal stability by helping County Council plan fiscal strategy with a consistent approach.
- Correspond to provisions found in the State statutes & complement professional standards established by GASB & GFOA

While the adopted policies are a guide to decision-making, results will be determined based on level of compliance. Adherence to the adopted financial policies will promote sound consistent management, which can lead to improved financial stability and lower cost of capital for the County. The policies are organized in three major sections: Financial Planning Policies, Revenue Policies and Expenditure Policies

FINANCIAL POLICIES

A. **Balanced Budget**

The County will live within its means. All departments supported by the resources of this County must function within the limits of the financial resources identified or available specifically to them.

- a. The County shall annually adopt a balanced budget where operating revenues are equal to operating expenditures. Budgets will not exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.
- b. Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands and capital improvements. The forecast will be updated annually, focus on a three-year horizon, but include a five-year outlook.
- c. Current General Fund expenditures and subsidy appropriations are to be made against current revenue sources and not dependent upon uncertain reserves or fluctuating prior cash balances.
- d. Special Revenue Funds are supported by special levies and fees, etc. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds nor be subsidized by other funds, except as required or permitted by program regulations.
- e. Enterprise Funds are expected to be self-supporting entities through revenue generated from charges and user fees. The County will conduct annual reviews of its fee structure, charges for services and other operating revenues and expenditures.
- f. Current operating results for all funds shall be reviewed annually during the budget process. Recommended revenues and/or expenditures shall be adjusted for any expected or realized negative operating results in the current budget process.

FINANCIAL POLICY OVERVIEW

B. Long-Range Planning - Capital Management Policies

A five-year Capital Improvement Plan (CIP) will be developed and updated annually including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$50,000 and having a useful (depreciable) life of four years or more.

- a. The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
- b. Proposed capital projects will be reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital and operating) and overall consistency with the County's goals and objectives. Financing sources will then be identified for the highest ranking projects prior to request for approval.
- c. The County will maintain or increase the use of pay-as-you go funding and will avoid the use of long-term debt for small projects (less than \$100,000) or those with a useful life of less than 20 years.
- d. The first year of the five-year CIP will be the basis for the fiscal year appropriations during the annual budget process. If new project needs arise during the year, a mid-year budget ordinance identifying both the funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects.
- e. Any excess funds available once the project scope has been completed will first be utilized to pay down the associated debt service. Other uses may be considered but will require the re-appropriation by Council for additional projects.
- f. A project monitoring team chaired by a representative from the County Administrator's office and including all project managers for active projects will periodically review progress, issue progress reports and coordinate new project resolutions and ordinances with the Finance Office during the fiscal year.
- g. Pay-as-you-go Capital Improvement Plan (CIP) financing should account for a minimum of 25 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than County debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc.

REVENUE POLICIES

A. Revenue Diversification

The County will strive to diversify its revenues in order to maintain needed services during periods of declining economic activity through the following practices.

- a. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives ("effectiveness criteria") and in terms of value received for dollars allocated ("efficiency criteria"). The process will include a diligent review of programs by staff, management and County Council.
- b. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
- c. Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

FINANCIAL POLICY OVERVIEW

B. Fees and Charges

Enterprise (Water, Sewer, Solid Waste Management, Parking and Airport) user fees and charges will be examined annually to ensure that they recover all direct and indirect costs of service and be approved by the County Council. Any unfavorable balances in cost recovery will be highlighted in budget documents. Rate adjustments for enterprise operations will be based on three-year financial plans.

C. Use of One-Time/Unpredictable Revenues

The County will use one-time revenue to fund one-time expenditures; they will not be used to finance ongoing programs.

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EXPENDITURE POLICIES

A. Debt Capacity, Issuance and Management Policies

- a. The net debt of the County is statutorily limited to eight percent of the assessed valuation of taxable property within the County. The County will utilize a self-imposed ceiling of 6%.
- b. The County will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
- c. The County will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life when it is not practical to be financed from current revenues.
- d. Debt payments shall not extend beyond the estimated useful life of the project being financed. The County will keep the average maturity of general obligation bonds at or below twenty years, unless special circumstances arise warranting the need to extend the debt schedule to twenty-five years.
- e. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- f. An analysis showing how the new issue combined with current debt impacts the County's capacity and conformance with County debt policies will accompany every future bond issue proposal.
- g. All County Debt Service fund balances shall maintain a level to cover eighteen months of required expenditures to service debt.
- h. County Debt Service costs should not exceed 25% of the County's operating revenue in order to control fixed costs and ensure expenditure flexibility. Special Purpose Districts' debt service is not included in this calculation because it is paid by district property owners.
- i. Debt financing should not exceed the useful life of the infrastructure improvement with the average bond maturities at or below ten years
- j. A ratio of current assets to current liabilities of at least 2:1 will be maintained to ensure the County's ability to pay short-term obligations. (The current ratio is the ratio of current unrestricted assets to current liabilities).

FINANCIAL POLICY OVERVIEW

- k. The County Auditor will prepare a schedule of funds required, by bond or note category, to meet bond principal and interest requirements for the ensuing year. This schedule will be made available to the County administrator, in accordance with the budget calendar adopted by Council.
- l. Enterprise Fund projects are formulated and undertaken on a self-sustaining basis; no General Obligation (GO) capacity shall be obligated for enterprise projects. The exception will be when it is determined that the County may have received a cost benefit by issuing GO bonds. In all cases, those issues will be backed by the revenue of the system.
- m. All interest earned from bond proceeds or other capital projects funding will be limited to use toward funding changes to the bond financed CIP, as approved by County Council or transferred to debt service and used to reduce the terms of payback.

B. Reserve Funds / Stabilization Funds

Governmental Finance Officers Association (GFOA) recommends that “Governments should maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.” Therefore the following guidelines on stabilization funds are used in financial planning for the County operating budget:

- a. General Fund: The minimum undesignated General Fund balance should be maintained at a level sufficient to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. As a financial goal, the General Fund balance for Governmental Accounting Standards Board (GASB) #34 reporting purposes should equal a minimum of 20% and maximum of 35% of the total audited General Fund expenditures for the previous fiscal year. The cash portion of the reported General Fund balance should equal at least 4 months (\$28M) operating expenditures. Currently, General Fund operating expenditures average \$12.3 million per month. These funds are needed in the County’s general operating cash account for the purpose of funding the County’s operations throughout the fiscal year. Any General Fund balance determined to be in excess of the financial goals for fund balance and for investment strategies may be available for expenditure, but only under specific qualifications. These qualifications include uses for one-time capital and special project costs and should never be used to fund operating costs. One-time capital and special projects should be carefully considered to insure that they add to the efficiency, development or cost effectiveness of the County. Unpredicted, one-time expenditures directly caused by and related to natural or man-made disasters may be considered necessary for prudent use of excess fund balance.
- b. Self-Insurance Reserves will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the County’s property, liability and health benefit risk. A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels, which will be approved by Council. Richland County is to be self-funded against tort claim liability and shall not carry an excess liability insurance policy as of July 1, 2005. Funding shall be established through the annual automatic re-budgeting of the County Self-Funded account. The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only to cover tort liability claims against the County. This shall increase the original appropriated budget and shall not require a separate budget amendment.
- c. Enterprise Reserves will be maintained to meet three objectives:
 - i Ensure adequate funding for operations

FINANCIAL POLICY OVERVIEW

- ii An undesignated operating reserve will be maintained at a minimum of 60 days budgeted system operating expenditures to provide sufficient expenditure flexibility based on the current economic environment.
- iii Ensure infrastructure repair and replacement
Replacement and Extension Reserve will be maintained to meet the minimum requirement of 2% of all tangible assets of the system to ensure replacement of water and sewer infrastructure.
- iv To provide working capital while providing a reasonably level rate change for customers.
- v In addition, Working Capital will be funded based upon a multi-year financial plan to provide adequate cash for water and sewer capital improvements and to level the impact of rate increases upon our customers.

- d. Special Revenue Operating Reserves will be maintained at a minimum of 60 days of budgeted system operating expenditures to provide sufficient expenditure flexibility based on the current economic environment.
- e. Contingency Reserves may be determined annually by reserving up to 3% of operating funds in the General Fund to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds and subject to County Council approval. These funds if allocated will be restored in the next fiscal year.
- f. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements.

C. Operating/Capital Expenditure Accountability

- a. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to ensure compliance with policy, sunset provisions will be required on all grant program initiatives and incorporated into other service plans, as appropriate.
- b. The budget process is intended to weigh all competing totals for County resources, within expected fiscal constraints. Totals for new, ongoing programs made outside the budget process will be discouraged.
- c. Addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.
- d. Grant funding will be considered to leverage County funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, County resources will be substituted only after all program priorities and alternatives are considered during the budget process.
- e. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the County Administrator, will identify all activities that could be provided by another source and review

FINANCIAL POLICY OVERVIEW

options / alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an “opportunity” basis.

- f. The County will follow an aggressive, consistent, but sensitive to the circumstances policy of collecting revenues to the limit of our ability. Collection policy goal will be for all adjusted uncollectible accounts to be no more than .5 of 1% of the total County revenue being adjusted for bad debts annually.

D. Financial Reporting Policies

- a. The County’s accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles and standards of GASB and GFOA.
- b. An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the County’s published Comprehensive Annual Financial Report (CAFR).
- c. The County’s CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency and minimize ambiguities and potentials for misleading inference.
- d. The County’s Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.
- e. Financial systems will maintain internal controls to monitor revenues, expenditures and program performance on an ongoing basis.

E. Other Policies

- a. Special Revenue Fund - Accommodation Tax

Certain expenditure policies are dictated by SC Code of Laws, namely:

- i The first \$25,000 of accommodation tax receipts are transferred, without restriction, to the County’s General Fund; the remainder is held in a statutorily defined “tourism promotion fund.”
- ii From the “tourism promotion fund”, 30% is paid to a non-profit agency or agencies designated by the County for the conduct of an ongoing tourism promotions program; an additional 5.0% is transferred, without restriction, to the County’s General Fund: the remainder must be spent for the provision of facilities and services to serve the tourist population and for the promotion of the arts.
- iii County policy provides additionally, that the County shall maintain its portion of accommodation tax receipts identified in #45 above in the “tourism promotion fund” as restricted fund balance to a level of \$100,000 to support cash flow needs of the fund. All funds above the \$100,000 shall be transferred annually to the general fund without restriction.
- iv All Accommodation’s Tax funding provided by Richland County to Outside Agencies shall be recognized as program operating funds and should be applied toward the ongoing operational funding of approved programs and should not be in part or full used to cover debt service payments for past or future program expenditures.

FINANCIAL POLICY OVERVIEW

b. Enterprise Funds

- i All funds shall be supported by their own rates and not subsidized by other funds. Rate structures should include the review and coverage for all debt service requirements and non-cash expenditures (depreciation).
- ii All funds will pay their fair-share of overhead services provided by the General Fund.

c. Special Revenue Funds

- i All special revenue funds are designed to fully fund the program and shall maintain a fund balance of a minimum of 60 days of budgeted system operating expenditures to provide contingency funding for costs associated with the on-going operation.

The Budget Detail by Fund section provides an overview of the County budget at the fund level. Presented first is a brief narrative, which provides information on the budgetary basis used by Richland County for each fund type and the principles of fund accounting. Following the narrative, there is an explanation of the purpose of each fund.

CHANGE IN FUND BALANCE

FUND	FY 2017 ENDING FUND BALANCE*	FY 2018 PROPOSED ENDING FUND BALANCE	CHANGE IN FUND BALANCE	% CHANGE	FY 2019 PROPOSED ENDING FUND BALANCE	CHANGE IN FUND BALANCE	% CHANGE
GENERAL FUND**	\$ 59,893,264	\$ 58,253,333	\$ (1,639,931)	-2.74%	\$ 56,581,152	\$(1,672,181)	-2.87%
SPECIAL REVENUE FUNDS**	\$101,317,157	\$ 94,566,326	\$ (6,750,831)	-6.66%	\$ 89,443,353	\$(5,122,973)	-5.42%
DEBT SERVICE FUNDS	\$ 2,463,556	\$ 2,536,828	\$ 73,272	2.97%	\$ 2,735,000	\$ 198,172	7.81%
ENTERPRISE FUNDS	\$ 43,825,585	\$ 43,325,585	\$ (500,000)	-1.14%	\$ 42,575,585	\$ (750,000)	-1.73%
CAPITAL PROJECT FUNDS***	\$ 45,183,651	\$ 35,683,651	\$ (9,500,000)	-21.03%	\$ 28,543,651	\$(7,140,000)	-20.01%

Table 11: Change in Fund Balance

**FY17 ending balances are preliminary and unaudited.*

***Note projected changes only account for changes due to usage of Fund Balance and are not meant to project changes.*

****The projected change is greater than 10% due to the expected continued completion of existing projects.*

CONSOLIDATED FUND SCHEDULE

FUNDING SOURCES	GENERAL FUND				SPECIAL REVENUE FUNDS			
	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 95,905,354	\$ 98,599,803	\$ 98,093,758	\$ 99,657,782	\$ 27,619,412	\$ 27,735,017	\$ 29,170,907	\$ 32,327,354
LICENSES AND PERMITS	\$ 12,475,502	\$ 12,668,022	\$ 12,172,971	\$ 12,477,294	-	-	-	-
FEES IN LIEU OF TAXES	\$ 2,764,096	\$ 2,887,262	\$ 2,608,974	\$ 2,713,333	\$ 1,668,013	\$ 1,889,335	\$ 1,119,003	\$ 1,247,502
INTERGOVERNMENTAL	\$ 15,399,889	\$ 16,364,975	\$ 16,738,373	\$ 17,073,141	\$ 12,605,404	\$ 12,993,441	\$ 6,087,700	\$ 6,399,413
CHARGES FOR SERVICES	\$ 18,929,289	\$ 21,462,301	\$ 23,291,132	\$ 23,756,959	\$ -	\$ -	\$ -	\$ -
FEES AND FINES	\$ 1,934,233	\$ 1,622,638	\$ 2,487,405	\$ 2,562,027	\$ 6,412,313	\$ 6,415,505	\$ 6,779,548	\$ 7,086,009
INTEREST	\$ 702,142	\$ 1,147,481	\$ 337,143	\$ 347,108	\$ 683,914	\$ 938,874	\$ 2,834	\$ 2,915
OTHER REVENUE	\$ 7,122,417	\$ 8,031,457	\$ 5,556,457	\$ 5,720,689	\$ 12,716	\$ 1,517,093	\$ 13,584,721	\$ 13,909,771
TRANSPORTATION SALES TAX	-	-	-	-	\$ 61,524,339	\$ 64,336,728	\$ 63,175,500	\$ 63,807,255
OPERATING REVENUE	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES	\$ 877,143	\$ 159,768	\$ 4,823,757	\$ 4,581,965	\$ 13,190,962	\$ 13,506,224	\$ 12,168,948	\$ 10,725,567
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 156,110,095	\$ 163,670,983	\$ 166,109,969	\$ 168,890,298	\$ 123,717,073	\$ 129,332,217	\$ 132,089,161	\$ 135,505,786
FUNDING USES								
COMMUNITY SERVICES	\$ 9,403,159	\$ 9,407,415	\$ 11,329,177	\$ 11,474,140	\$ 10,734,388	\$ 9,797,871	\$ 11,659,336	\$ 11,518,571
ELECTED AND APPOINTED	\$ 61,903,094	\$ 60,958,792	\$ 64,065,347	\$ 64,991,416	\$ 8,709,741	\$ 9,029,582	\$ 11,730,361	\$ 11,875,524
INTERNAL SUPPORT	\$ 21,353,635	\$ 23,499,711	\$ 23,929,460	\$ 24,409,610	-	-	-	-
INFRASTRUCTURE	\$ 703,153	\$ 709,383	\$ 835,097	\$ 837,348	\$ 27,225,284	\$ 28,419,668	\$ 72,629,518	\$ 73,409,910
PUBLIC SAFETY	\$ 34,788,719	\$ 35,219,172	\$ 36,047,155	\$ 36,581,239	\$ 28,467,902	\$ 32,561,617	\$ 30,946,973	\$ 33,446,707
UNASSIGNED	\$ 16,750,232	\$ 18,346,858	\$ 23,055,680	\$ 23,748,492	-	-	-	-
OTHER FINANCING USES	\$ 8,868,562	\$ 4,000,410	\$ 6,848,053	\$ 6,848,053	-	-	\$ 5,122,973	\$ 5,252,074
TOTAL EXPENDITURES AND OTHER USES	\$ 153,770,554	\$ 152,141,741	\$ 166,109,969	\$ 168,890,298	\$ 75,137,315	\$ 79,808,738	\$ 132,089,161	\$ 135,505,786
EXCESS (DIFICIENCY) OF SOURCES OVER (UNDER) USES	\$ 2,339,541	\$ 11,529,242	\$ (0)	\$ (0)	\$ 48,579,758	\$ 49,523,479	\$ (0)	\$ (0)

CONSOLIDATED FUND SCHEDULE

DEBT SERVICE FUNDS

ENTERPRISE FUNDS

FUNDING SOURCES	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 131,977,053	\$ 136,413,468	\$ 124,995,557	\$ 119,567,857	\$ 5,020,082	\$ 4,947,496	\$ 5,196,066	\$ 5,284,592
LICENSES AND PERMITS	-	-	-	-	-	-	-	-
FEES IN LIEU OF TAXES	\$ 3,872,224	\$ 4,237,790	\$ 3,032,212	\$ 2,884,216	\$ 149,945	\$ 154,511	\$ 149,020	\$ 151,559
INTERGOVERNMENTAL	\$ 1,256,449	\$ 1,251,163	\$ 810,114	\$ 714,360	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FEES AND FINES	-	-	-	-	\$ 244,897	\$ 256,626	\$ 265,000	\$ 273,156
INTEREST	\$ 643,018	\$ 5,838,244	\$ 81,713	\$ 80,128	\$ 86,232	\$ 96,169	\$ 52,844	\$ 53,744
MEDICAL INDIGENT CARE	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	\$ 26,715	\$ 25,915	\$ 366,251	\$ 454,240	\$ 188,451	\$ 190,810
OPERATING REVENUE	-	-	-	-	\$ 30,614,305	\$ 31,519,650	\$ 36,707,387	\$ 37,425,167
OTHER FINANCING SOURCES	\$ 51,487,550	\$ 52,726,472	\$ 3,623,363	\$ 3,626,863	-	-	\$ 891,381	\$ 907,702
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 189,236,294	\$ 200,467,137	\$ 132,569,674	\$ 126,899,339	\$ 36,481,712	\$ 37,428,692	\$ 43,450,149	\$ 44,286,730
FUNDING USES								
COMMUNITY SERVICES	-	-	-	-	-	-	-	-
ELECTED AND APPOINTED	-	-	-	-	-	-	-	-
INTERNAL SUPPORT	-	-	-	-	-	-	-	-
INFRASTRUCTURE	-	-	-	-	\$ 38,232,007	\$ 41,625,955	\$ 43,450,149	\$ 44,286,730
PUBLIC SAFETY	-	-	-	-	-	-	-	-
UNASSIGNED	-	-	-	-	-	-	-	-
DEBT SERVICE PAYMENTS	\$ 188,996,046	\$ 198,266,599	\$ 132,569,674	\$ 126,899,339	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	\$ 188,996,046	\$ 198,266,599	\$ 132,569,674	\$ 126,899,339	\$ 38,232,007	\$ 41,625,955	\$ 43,450,149	\$ 44,286,730
EXCESS (DEFICIENCY) OF SOURCES OVER (UNDER) USES	\$ 240,248	\$ 1,204,066	\$ (0)	\$ (0)	\$ (1,750,295)	\$ (4,197,263)	\$ (0)	\$ (0)

Table 12: Consolidated Fund Schedule
*FY17 Ending balances are preliminary and unaudited

BIENNIUM FUND SCHEDULE

FUNDING SOURCES	GENERAL FUND		SPECIAL REVENUE FUNDS	
	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 98,093,758	\$ 99,657,782	\$ 29,170,907	\$ 32,327,354
LICENSES AND PERMITS	\$ 12,172,971	\$ 12,477,294	-	-
FEES IN LIEU OF TAXES	\$ 2,608,974	\$ 2,713,333	\$ 1,119,003	\$ 1,247,502
INTERGOVERNMENTAL	\$ 16,738,373	\$ 17,073,141	\$ 6,087,700	\$ 6,399,413
CHARGES FOR SERVICES	\$ 23,291,132	\$ 23,756,959	-	-
FEES AND FINES	\$ 2,487,405	\$ 2,562,027	\$ 6,779,548	\$ 7,086,009
INTEREST	\$ 1,145,638	\$ 1,179,500	\$ 2,834	\$ 2,915
MEDICAL INDIGENT CARE	\$ 1,214,817	\$ 1,250,725	-	-
OTHER REVENUE	\$ 3,533,145	\$ 3,637,572	\$ 13,584,721	\$ 13,909,771
TRANSPORTATION SALES TAX	-	-	\$ 63,175,500	\$ 63,807,255
OPERATING REVENUE	-	-	-	-
OTHER FINANCING SOURCES	\$ 4,823,757	\$ 4,581,965	\$ 12,168,948	\$ 10,725,567
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 166,109,969	\$ 168,890,298	\$ 132,089,161	\$ 135,505,786
FUNDING USES				
COMMUNITY SERVICES	\$ 11,329,177	\$ 11,474,140	\$ 11,659,336	\$ 11,518,571
ELECTED AND APPOINTED	\$ 64,065,347	\$ 64,991,416	\$ 11,730,361	\$ 11,875,524
INTERNAL SUPPORT	\$ 23,929,460	\$ 24,409,610	-	-
INFRASTRUCTURE	\$ 835,097	\$ 837,348	\$ 72,629,518	\$ 73,409,910
PUBLIC SAFETY	\$ 36,047,155	\$ 36,581,239	\$ 30,946,973	\$ 33,446,707
UNASSIGNED	\$ 23,055,680	\$ 23,748,492	-	-
OTHER FINANCING SOURCES	\$ 6,848,053	\$ 6,848,053	\$ 5,122,973	\$ 5,252,074
TOTAL EXPENDITURES AND OTHER USES	\$ 166,109,969	\$ 168,890,298	\$ 132,089,161	\$ 135,505,786
EXCESS (DEFICIENCY) OF SOURCES OVER (UNDER) USES	\$ (0)	\$ (0)	\$ (0)	\$ (0)

BIENNIUM FUND SCHEDULE

FUNDING SOURCES	DEBT SERVICE FUNDS		ENTERPRISE FUNDS	
	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 124,995,557	\$ 119,567,857	\$ 5,196,066	\$ 5,284,592
LICENSES AND PERMITS	-	-	-	-
FEES IN LIEU OF TAXES	\$ 3,032,212	\$ 2,884,216	\$ 149,020	\$ 151,559
INTERGOVERNMENTAL	\$ 810,114	\$ 714,360	-	-
CHARGES FOR SERVICES	-	-	-	-
FEES AND FINES	-	-	\$ 265,000	\$ 273,156
INTEREST	\$ 81,713	\$ 80,128	\$ 52,844	\$ 53,744
MEDICAL INDIGENT CARE	\$ -	\$ -	-	-
OTHER REVENUE	\$ 26,715	\$ 25,915	\$ 188,451	\$ 190,810
TRANSPORTATION SALES TAX	-	-	\$ -	\$ -
OPERATING REVENUE	-	-	\$ 36,707,387	\$ 37,425,167
OTHER FINANCING SOURCES	\$ 3,623,363	\$ 3,623,363	\$ 891,381	\$ 907,702
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 132,569,674	\$ 126,899,339	\$ 43,450,149	\$ 44,286,730
FUNDING USES				
COMMUNITY SERVICES	-	-	-	-
ELECTED AND APPOINTED	-	-	-	-
INTERNAL SUPPORT	-	-	-	-
INFRASTRUCTURE	-	-	\$ 43,450,149	\$ 44,286,730
PUBLIC SAFETY	-	-	-	-
UNASSIGNED	-	-	-	-
DEBT SERVICE PAYMENTS	\$ 132,569,674	\$ 126,899,339	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 132,569,674	\$ 126,899,339	\$ 43,450,149	\$ 44,286,730
EXCESS (DIFICIENCY) OF SOURCES OVER (UNDER) USES	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Table 13: Biennium Fund Schedule
*FY17 Ending balances are preliminary and unaudited

BUDGET SOURCES AND USES

GENERAL OPERATING SOURCES AND USES

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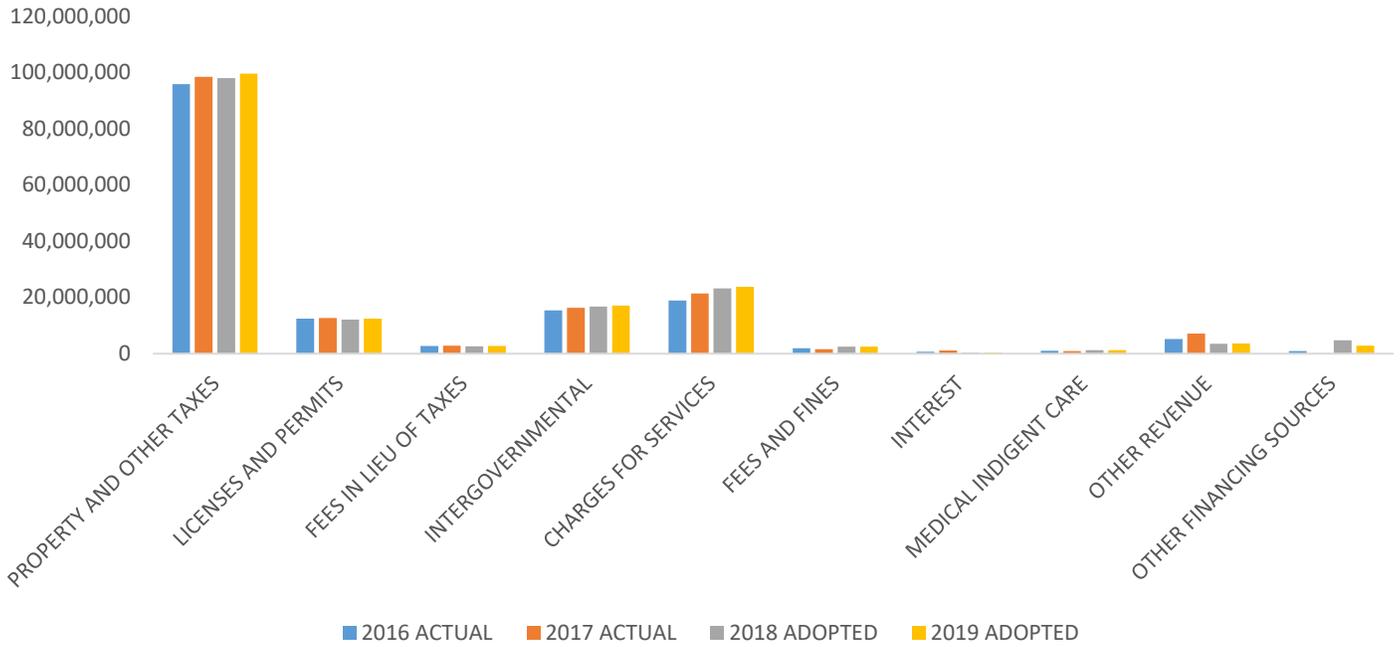


Figure 25: General Operating Sources

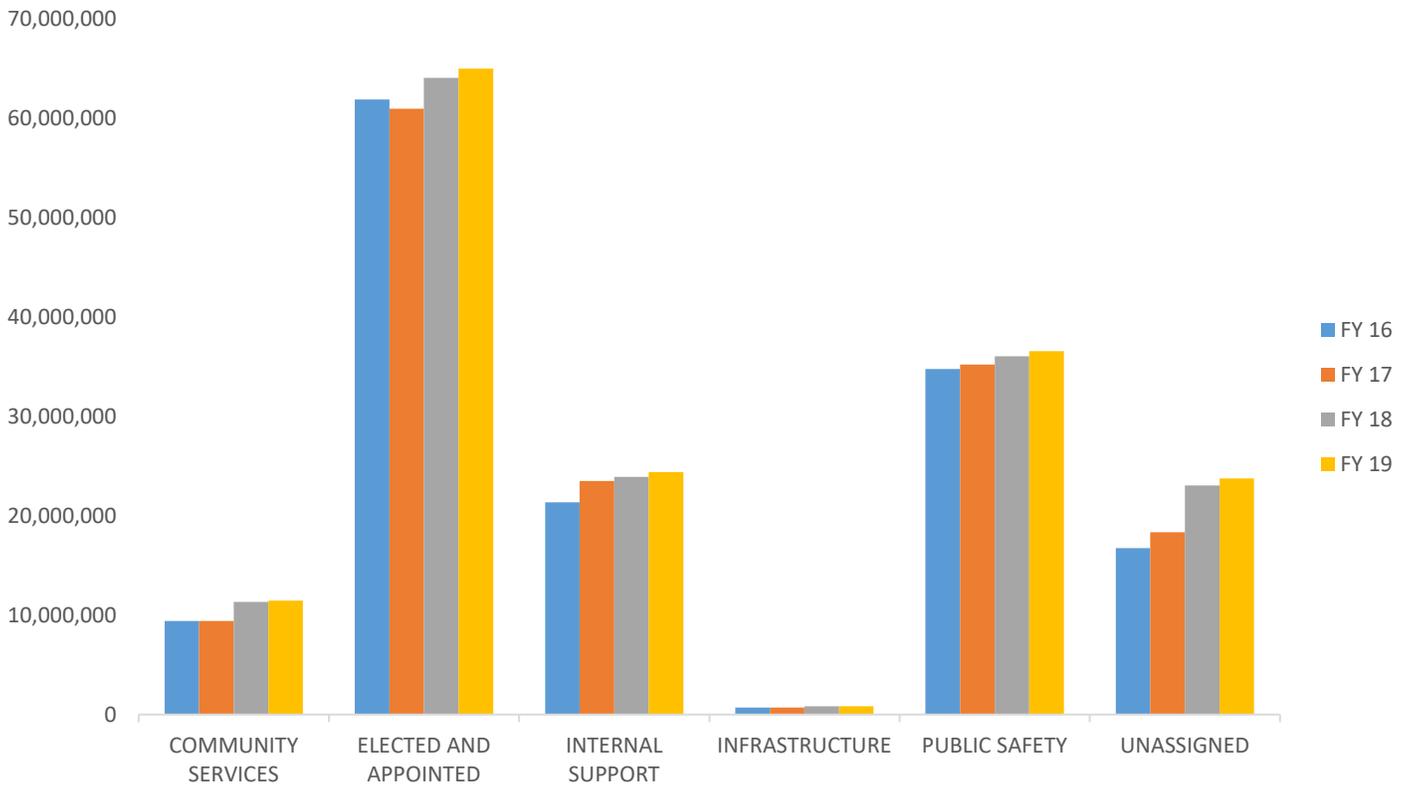


Figure 26: General Operating Uses

BUDGET SOURCES AND USES

SPECIAL REVENUE SOURCES AND USES



Figure 27: Special Revenue Sources

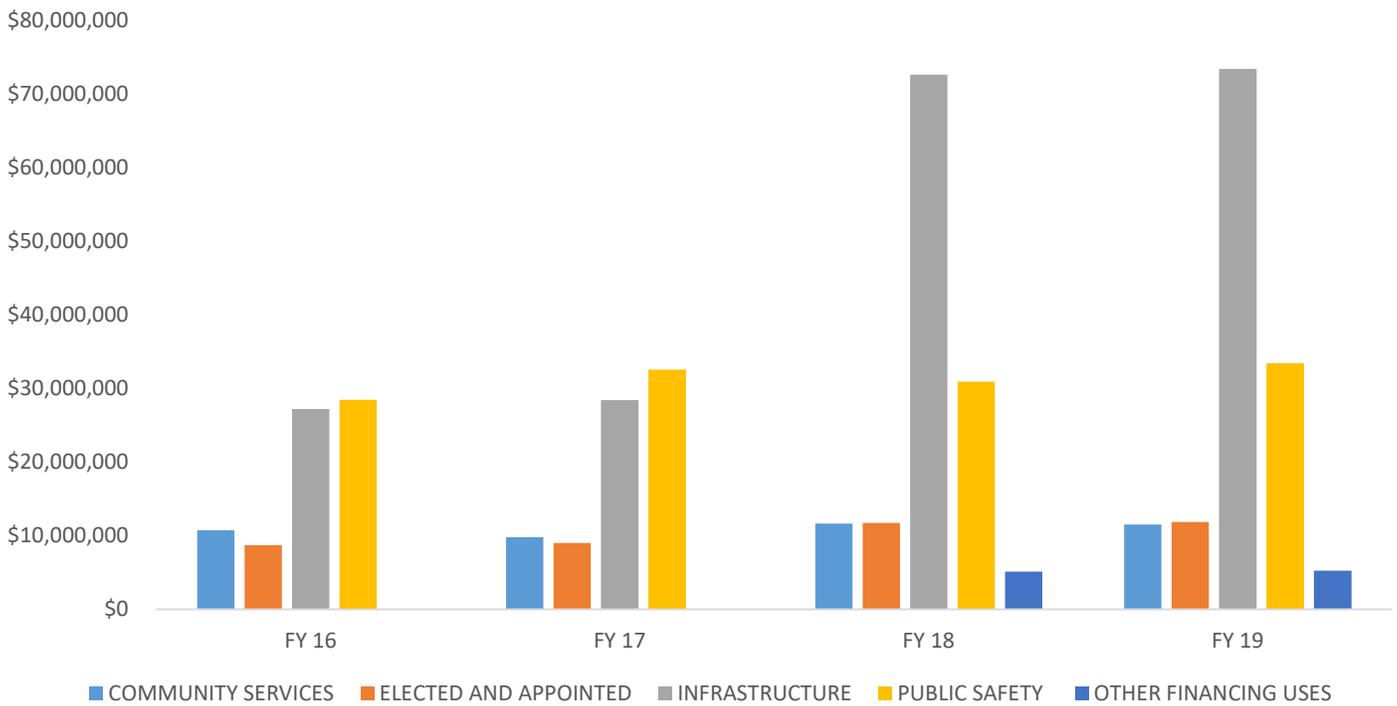


Figure 28: Special Revenue Uses

BUDGET SOURCES AND USES

DEBT SERVICE SOURCES AND USES

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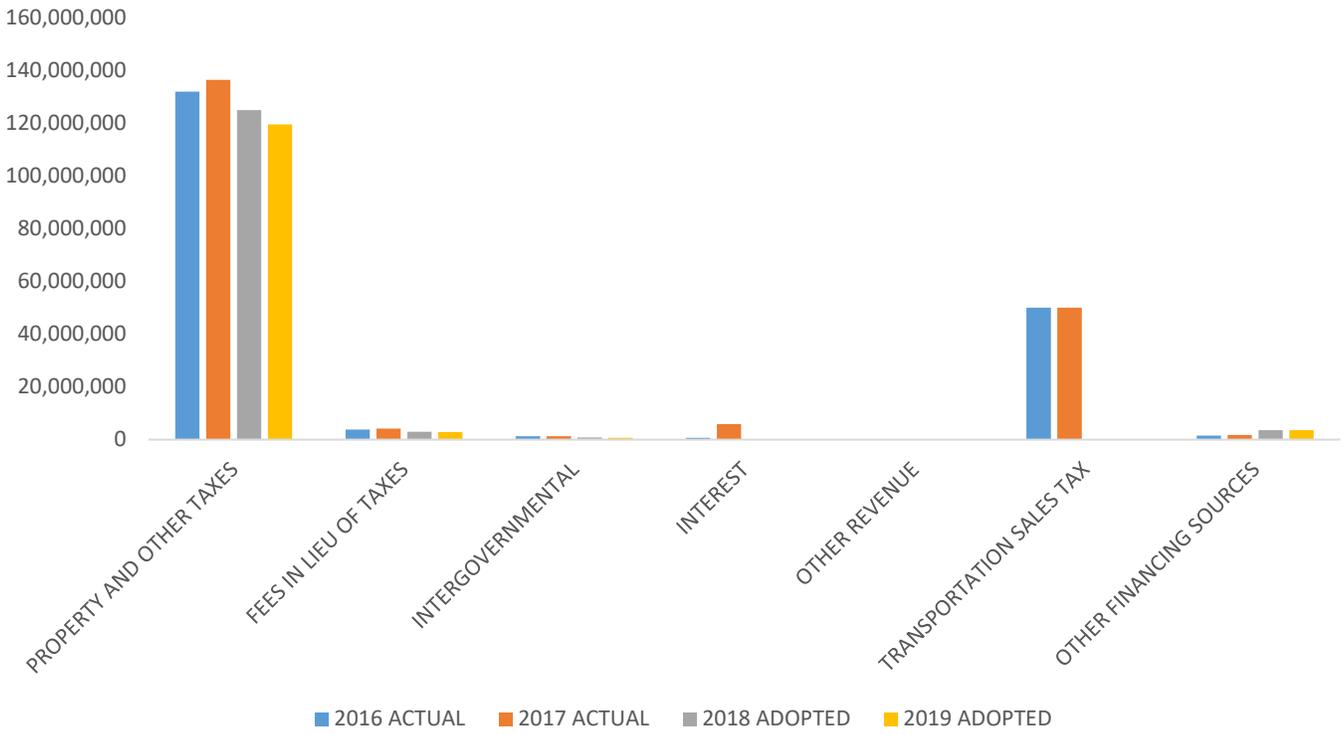


Figure 29: Debt Service Sources

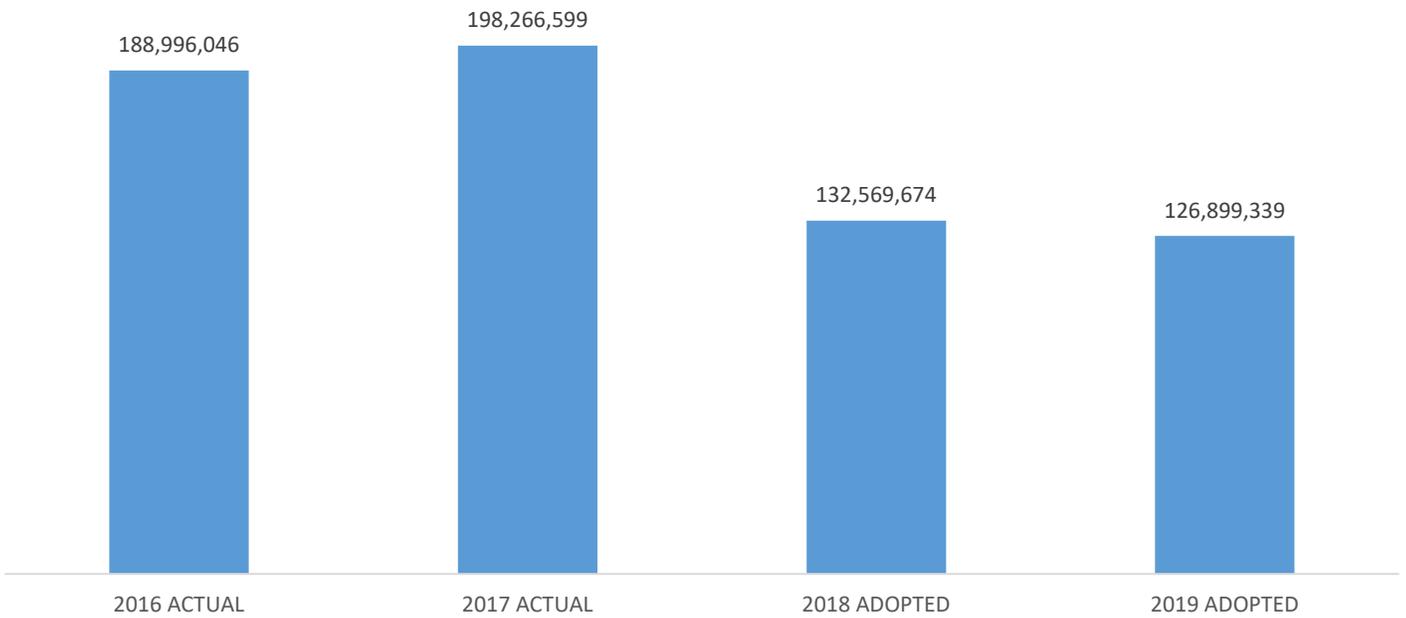


Figure 30: Debt Service Uses (Principal and Interest Payments)

BUDGET SOURCES AND USES

ENTERPRISE SOURCES AND USES

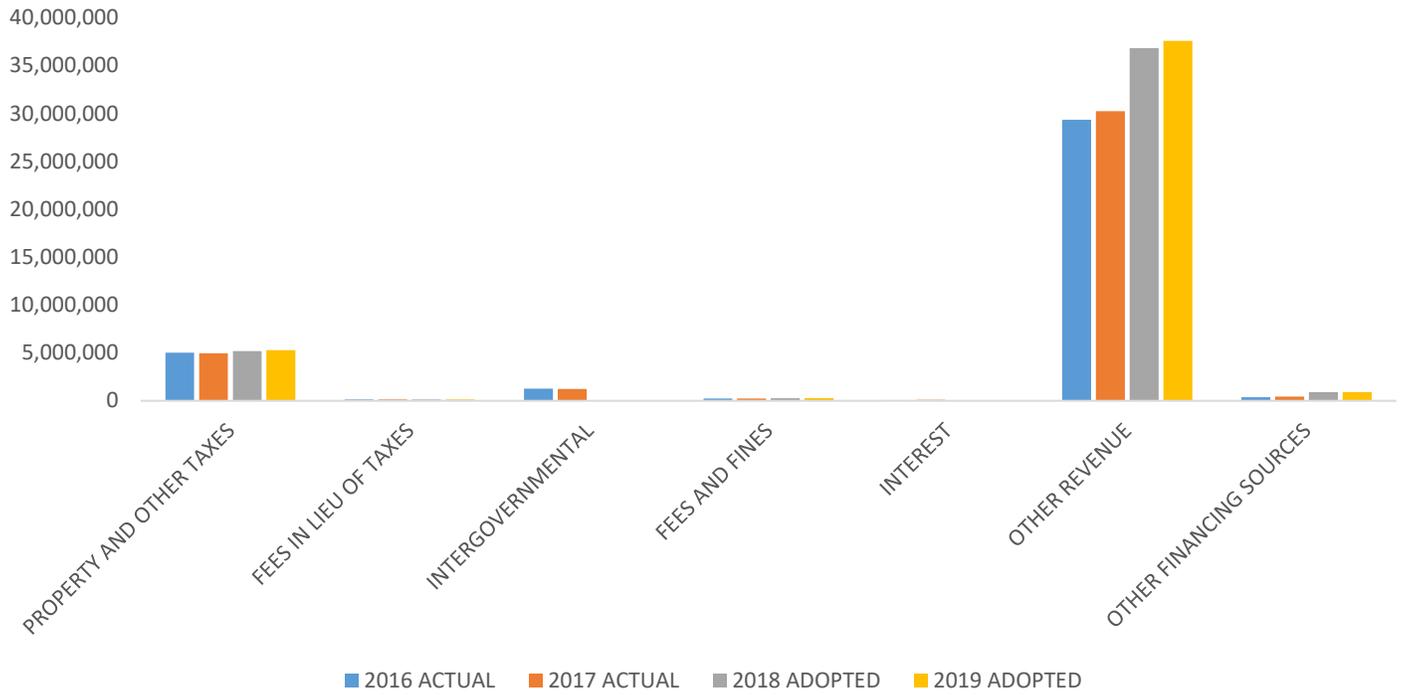


Figure 31: Enterprise Sources

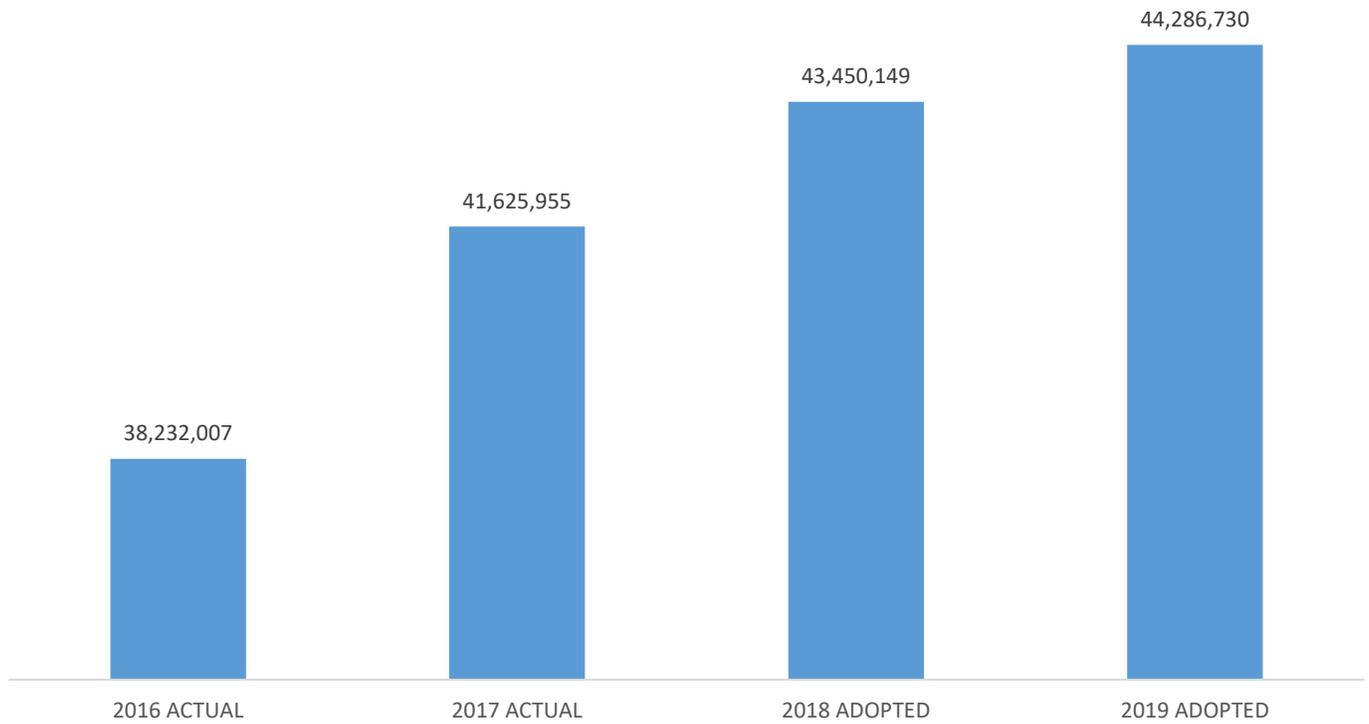


Figure 32: Enterprise Uses (Expenditures of the Enterprise Funds)

MAJOR REVENUE SOURCES

One of the primary factors influencing Richland County’s financial position is revenue. The County relies on a diverse revenue base to finance County operations. The County recognizes that it is essential to maintain a balanced mix of revenue in order to alleviate dependence on any one individual source. Revenues should be flexible to allow for adjustments to changing economic conditions.

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Several major factors impact the overall revenue picture: changes in overall Countywide population, changes in service requirements and community demand, increases or decreases in real disposable income (which measures residents' after-tax buying power adjusted for inflation) and inflation. Additionally, increases or decreases in the property tax base have a tremendous effect on revenue production as roughly 60% of General Fund Dollars are derived from Property Taxes. One or more of these factors or "drivers" may impact revenues directly or indirectly and must be considered in revenue estimates.

Estimates of revenues for budgetary purposes are gathered from a variety of sources. A key source of information is from the County department heads. These individuals play an important role in providing the estimates of revenue from program-related fees (charges for services), state and federal grants, licenses and permits, fines and assessments. It is critical that the budget process include all key personnel in making and verifying revenue estimates. Past trends, current and future economic conditions, along with the input of County department heads were used to establish revenue projections for the coming year.

The South Carolina Association of Counties provides estimates of intergovernmental revenues based on the current legislative session. The remaining major revenue source, ad valorem tax revenue, is estimated from taxable property values provided by the County assessor in conjunction with applicable millage rates and values provided by the County auditor.

This section presents a breakdown of the County’s revenue categories by providing definitions, examples, recent trends and forecasting assumptions related to major revenue sources.

The chart below shows a comparison of total revenue by category for the previous four years and the Biennium Budget.

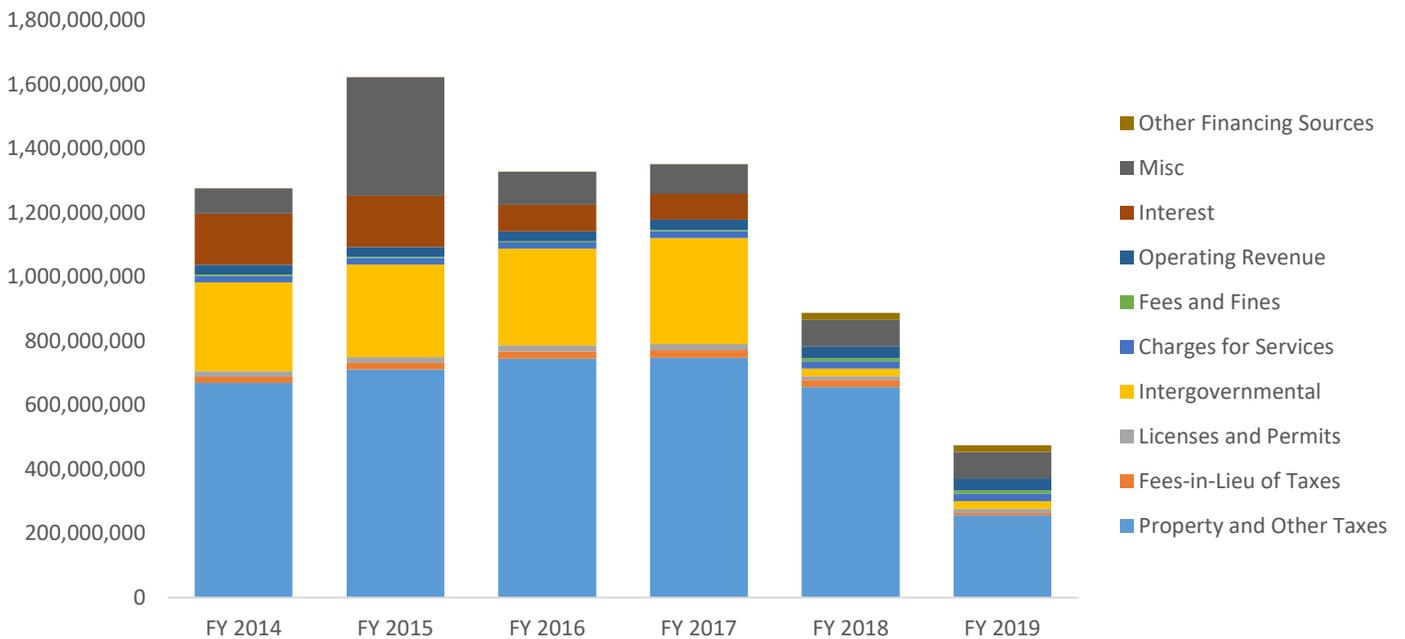


Figure 33: Revenue by Type Comparison (in millions)

MAJOR REVENUE SOURCES

TAXES

Property Taxes

For Richland County, as with most local governments, property taxes - also called ad valorem taxes, have traditionally been the major source of revenue. The ad valorem tax is authorized by the South Carolina Code of Laws (SC Code), Sec 5-7-30 and 12-43-220 and is further regulated by County ordinance.

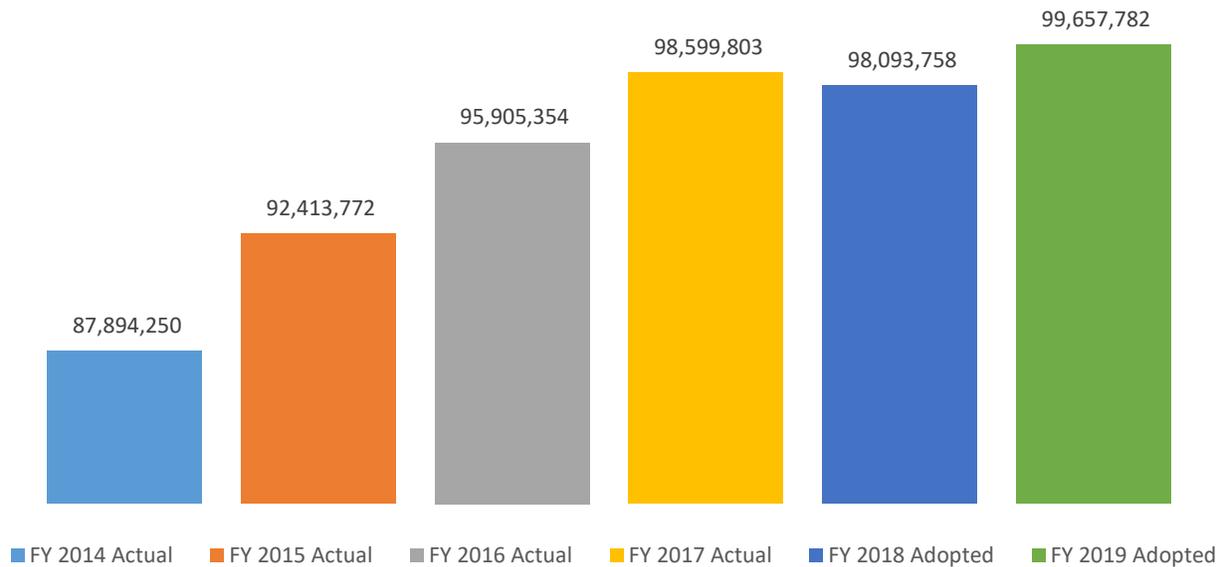


Figure 34: General Fund Property Taxes

The County Assessor, along with the County Auditor and the S.C. Department of Revenue, calculates the taxable value of real property, personal property and vehicles. The County Auditor applies the appropriate millage rates for the County taxing entities to determine the ad valorem taxes. The County Treasurer collects the taxes for all of the taxing entities.

As part of a property tax restructure, additional legislation was passed by the South Carolina General Assembly in 2007. Sec 6-1-320 limits local government's ability to increase the tax rate for general operating purposes to "the average of the twelve monthly consumer price indexes for the most recent twelve-month period plus the percentage increase in the previous year in the population of the entity." This has required more emphasis on reviewing program increases and looking to non-tax sources for further growth.

In future years, as the County decides to expand services or provide new services, if the millage cannot be increased to meet these costs, then the new revenues must be found and/or current services and programs must be reduced or eliminated.

The citizens of Richland County passed, by referendum, an additional one percent sales tax which took effect during FY05. Richland County applies 100% of this local option sales tax revenue as credits against local property taxes. The local option sales tax (LOST) is directly tied to the level of consumer spending in Richland County. In the budget, the LOST revenue and credit is reflected in the property tax information provided.

Property taxes are Richland County's largest revenue source making up 75.1% of the revenue in all funds combined and 60.6% of the revenue in the general fund in FY 2018.

Richland County levies a property tax on all property within the County for services that are provided for Countywide benefit. This tax, referred to as the Countywide Property Tax, is deposited in the County's General Fund and is used to

MAJOR REVENUE SOURCES

fund Countywide general services. Richland County has two major categories that taxes are levied to fund: Countywide Property Taxes for general services and Fiduciary Agency Funds.

The first category, to fund Countywide general services, is budgeted at \$98.7 million of the property taxes in FY18 compared to a budgeted amount of \$95.7 million in FY17. They are for County services that fall under the County administrator’s responsibility. While the administrator in some cases does not have operational control, under the direction of County Council he / she does have direct fiduciary responsibility for the operation. These are considered County departments and are reported under the general operations fund of the County. Some examples are Magistrate Courts, Emergency Services, Coroner’s Office, Sheriff’s Department and the Detention Center.

The second category is Fiduciary Agency Funding, which is the largest portion of the ad valorem taxes totaling \$413.8 million in FY18 compared to \$398 million in FY17. This includes external agencies that are funded through Richland County where a specific property tax is levied throughout the County; however, the County has no fiduciary or operational control of these agencies. County Council approves these agency budgets annually based on total dollars and millage. The seven agencies who receive funding in this manner are School District One, School District Two, Midlands Technical College, the Public Library, Riverbanks Zoo & Garden, the Recreation Commission and the Columbia Area Mental Health Center.

Richland County also levies taxes for a portion of the funding for special revenue and proprietary funds. These taxes are only levied in the areas that receive the benefit from the service requiring funding and are deposited in the appropriate account by the County Treasurer. Some examples of service funds that are partially funded through ad valorem tax are fire protection, stormwater management and solid waste disposal. Each of these tax levies is itemized on a consolidated tax bill sent to individual taxpayers.

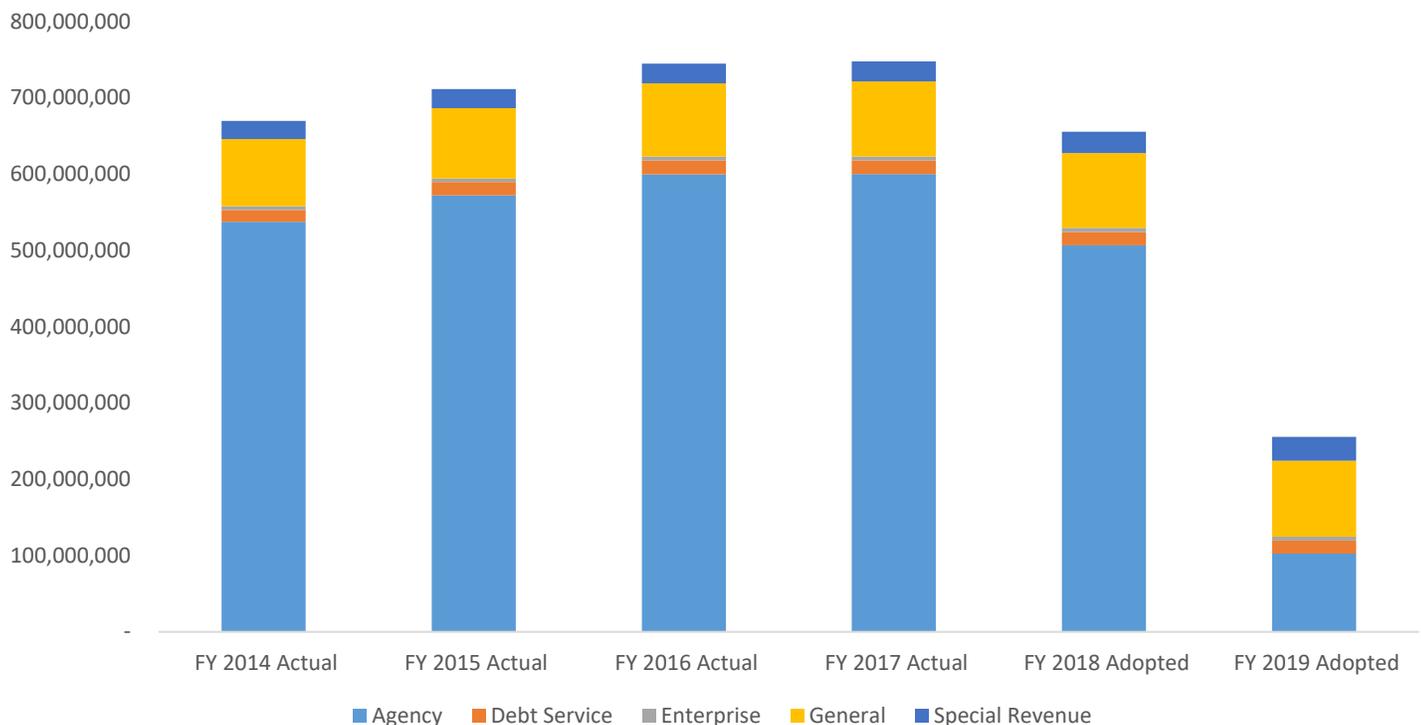


Figure 35: Property by Tax Category

In addition to the tax levies already mentioned, the County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds. In the past, voters have

MAJOR REVENUE SOURCES

approved bonds for jail facilities, public safety facilities and the acquisition of geographical information systems equipment.

The County’s estimated assessed value for all real property for tax year 2018 is \$1,146,756,690, which represents a very stable tax base over the last several years. Growth in the tax base increases County ad valorem tax revenues without requiring any increase in the tax rate.

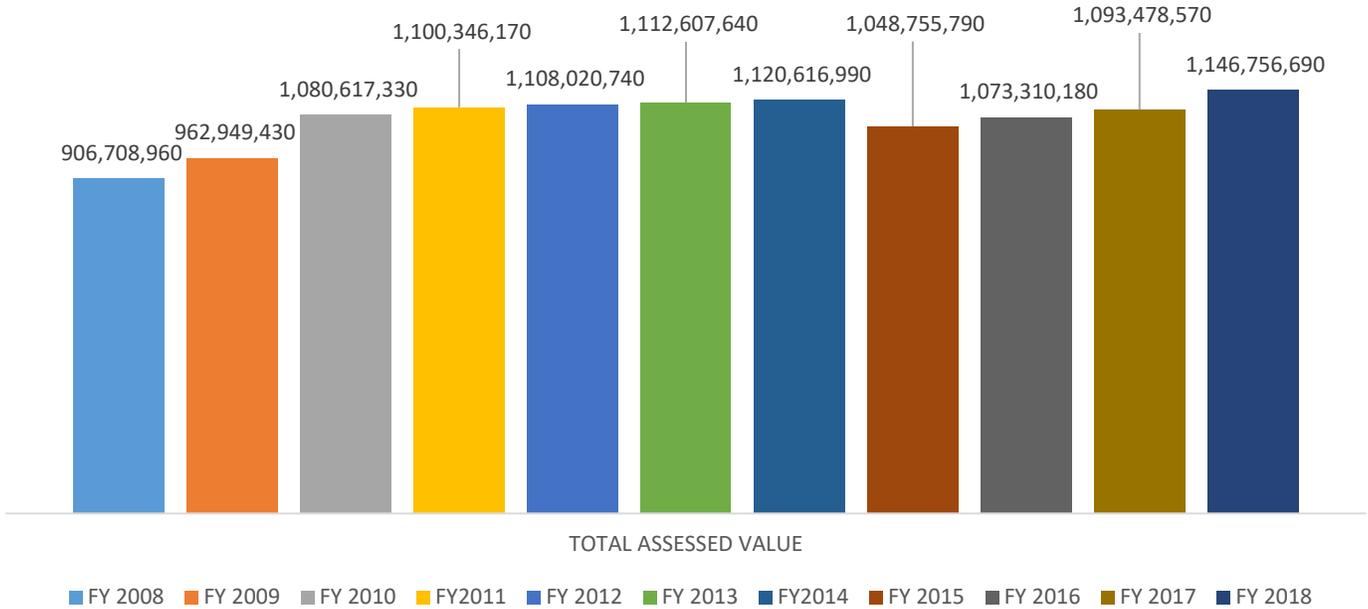


Figure 36: Annual Real Assessed Value

Estimates of ad valorem tax revenues are provided by the County Auditor during the budget process. The new millage rate is determined by the County Auditor each fall.

Other Taxes

The other taxes category includes receipts from non-ad valorem sources such as the General Fund’s documentary and recording stamps and special revenue fund tourism development taxes. These are primarily taxes associated with the documentary stamps that are required on all deeds and the recording stamps required for any document that is to be recorded by the County.

Hospitality tax, established in FY04, accounts for \$6.6 million of other taxes. This tax is a 2% tax imposed on the gross proceeds of sales of prepared meals and beverages in the County. It is used for the dedicated purpose of improving services and facilities for tourists.

MAJOR REVENUE SOURCES

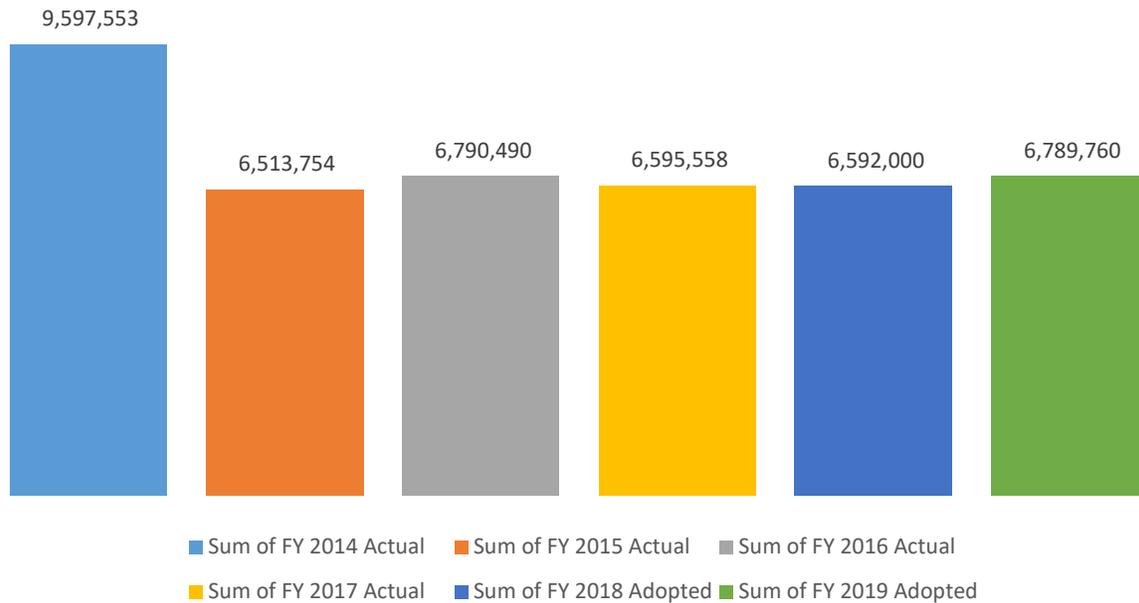


Figure 37: Hospitality Tax Revenue

Changes in this revenue are largely dependent on the performance of the economy. Therefore in FY10 and FY11, the tax rate was temporarily lowered to 1%, returning to 2% in FY12.

LICENSES AND PERMITS

The County generates local revenue from charges for business licenses, building permits and miscellaneous licenses and permits, such as marriage licenses and hazardous material permits. These licenses and permits are issued through various County departments and rates are approved by County Council unless otherwise set forth in State statutes.

These sources support the County general operations. The FY18 budget of \$12.1 million makes up approximately 7.3% of the general fund revenues, staying the same as the previous fiscal year. The County continually evaluates internally all fees and permits in comparison to neighboring governments and proposes adjustments where appropriate.

MAJOR REVENUE SOURCES

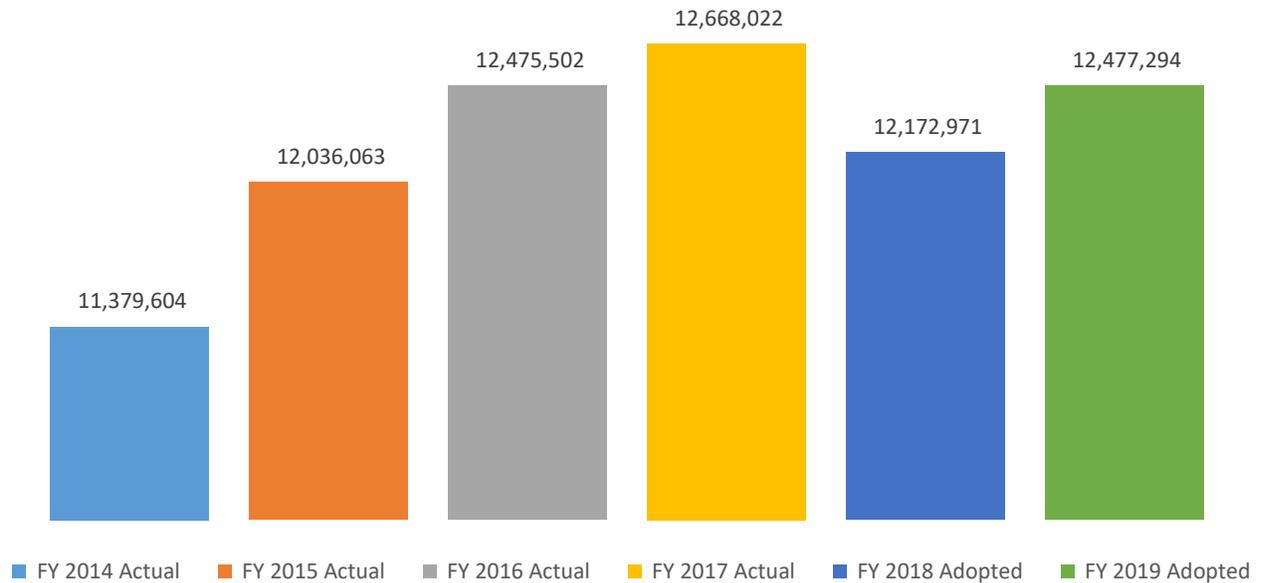


Figure 38: General Fund Licenses and Permits

Business Licenses

A major revenue source within this category are the business licenses fees, which is a fee charged to persons engaged in any trade, business, or profession or maintaining offices within the County. The fee produced a steady increase in revenues through FY08. In FY09 revenues declined as County Council moved to decrease portions of the fee schedule; additionally, in response to the economic conditions, revenues have decreased as they are a function of the revenues generated by County businesses. FY18 is budgeted at \$6.8 million, which is a slight increase of 0.3% over the FY17 budget.

Franchise Fees

Franchise fees are collected from the local cable television industry. The fees are based upon designated percentages of gross receipts pursuant to the franchise agreements. After increasing steadily for several years, fees collected leveled off in FY09. The budget in FY18 is \$2.84 million to support the County General Fund.

Building Permits

Another major revenue source within the licenses and permits group is building permits. This is another revenue source that is impacted directly by economic conditions. As in the rest of the nation, residential and commercial construction was strong in Richland County during the late 1990s and well into the 2000s. As the housing market recovered, there was a slow increase in the number of building permits from FY11 to FY12. However, from FY14 to FY17 the number of permits has been slightly increasing each year. This revenue source will continue to be monitored as the housing market recovers.

MAJOR REVENUE SOURCES

INTERGOVERNMENTAL REVENUES

The County receives 10.1% of its general operating revenue from intergovernmental sources with 92.5% of this funding is revenue received from the state through the Local Government Funding (LGF).

The County has experienced its percentage of total general operating revenue decline. This reduction was due to the State reversing prior legislation guaranteeing funding levels for local governments. FY18 projected revenues of \$16.7 million going to the GF from this source are in line with FY17 actuals at \$16.3 million.

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CHARGES FOR SERVICES

Charges for Services, which includes User Fees and Penalties, comprise 14% of the total County budget revenue.

This category includes equitable, proportional user based charges for specific Richland County services to those who purchase, utilize, or directly benefit from the goods or services provided or are otherwise directly affected by the services. These include revenue from such services as ambulance transports, water, special recreation programs, sewer service charges and fees for housing federal prisoners and several categories of court fees collected.

In preparing the County's annual budget, the departments whose operations are supported by these fees play an important role in providing the estimates of anticipated revenue. Departments rely upon past trends, current legislation and their accumulated expert knowledge to construct these estimates. County Council approves all fee schedules unless fees are specifically set forth in State statute.

Ambulance Fees

EMS Ambulance Service Fees is a revenue source that has steadily increased over the last 10 years. In FY05, the County began a more aggressive campaign to pursue ambulance fees uncollected over the last 10 years and to improve the overall collection rate, which is illustrated in the Figure 39. Since this initiative began, ambulance fee collections have steadily increased until FY10. In FY10, the County selected a different outside party to assist in collections, causing a temporary decrease in revenue during the transitional period. The budget in FY18 is \$11.1 million to support the County general fund.

Sheriff Special Duty Fees

The County charges an administrative service fee of \$15 per hour that is collected by the Sheriff from parties who request special duty services. These revenues are used to support the Victim's Assistance Fund, Sheriff's Rank Structure Plan, the cost of offsetting the additional use of fuel and for the cost of administrative management of special duty assignments.

Fines and Forfeitures

Fines and Forfeitures comprise 1.4% of County revenues and consist mainly of court fines. These are expected to continue to be a stable, albeit minor, source of revenue.

MISCELLANEOUS REVENUES

Miscellaneous Revenues account for approximately 2.9% of general fund revenues in FY 2018. A special funding agreement with Palmetto Health Alliance accounts for the single largest source of revenue in this category.

Interest

In prior years, interest income had been utilized as a significant source of revenue for the County. The County earns interest from the investment of available cash during the fiscal year. However, realizing that interest revenue is heavily

MAJOR REVENUE SOURCES

dependent on the economy, the County recognizes that the budget cannot be dependent on interest as a significant revenue source.

With improving interest rates, renegotiated banking agreements and a change in investment strategy, interest income increased over 1,000% between FY04 and FY07.

When the FY08 budget was prepared, assumptions were made that interest rates were expected to remain relatively stable. However, as the year progressed and the economy began to falter, interest rates declined. In response to economic conditions, interest is budgeted at \$496,978 for FY18 in the County's General Fund. The graph below depicts the interest trend over the last several years; demonstrating the volatility of this revenue source and that reliance on interest income for budgeting should be limited.

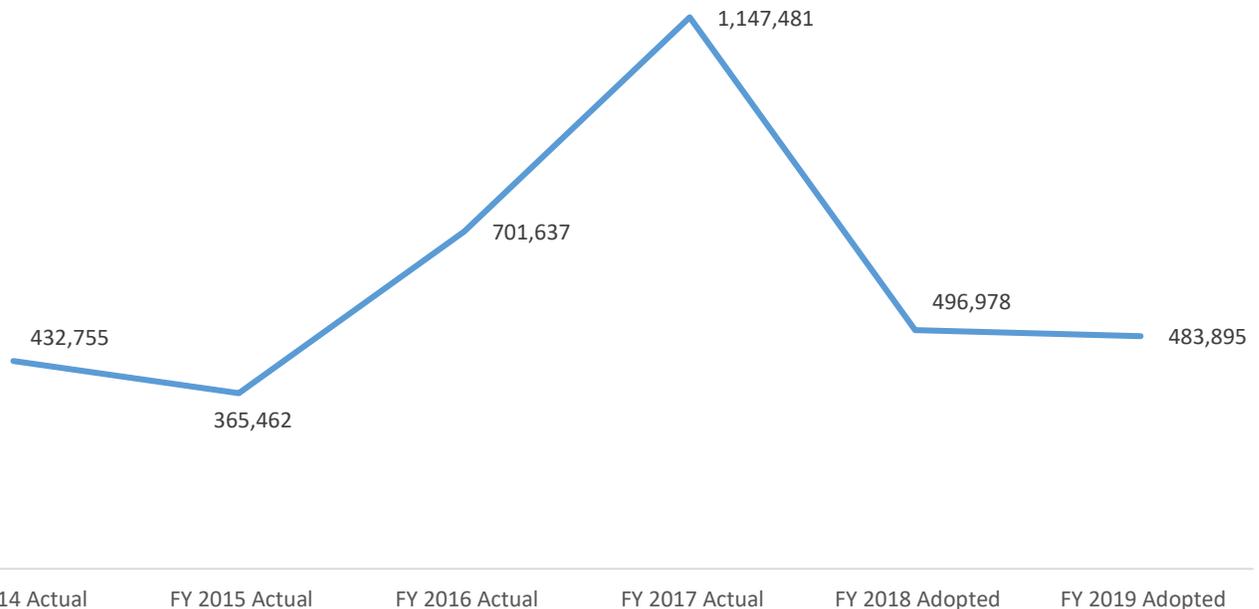


Figure 39: Interest Revenue

OPERATING TRANSFERS

There were several operating transfers between funds included in the FY18 budget. These include the following from the County General Fund:

- o \$686,021 for Victim's Assistance.
- o \$350,000 for the airport manager position in the Airport Operations Fund.
- o \$2,512,660 to Emergency Telephone.
- o \$2,000,448 to Public Defender for personnel costs.

MAJOR REVENUE SOURCES

Solid Waste

In addition to a tax for the landfill division, there are several other sources that support the Solid Waste Fund operations. These include tipping fees, state tire revenue, host fees and interest income. Tipping fees are collected from businesses that utilize the facilities. The state tire revenue is a fee collected by the State on the sale of new tires and returned to the County to be used for tire disposal. The contractor who provides landfill services for the County pays the host fees to the County. There is a separate solid waste collection assessment that funds the Collection Division. Over the last 10 years, the annual solid waste collection fee for curbside roll cart service has increased from \$120 per year to \$249 per year. The last increase of \$44 was reflected in the FY09 budget due to fuel costs for the contracted haulers. There is also a one-time fee charged for all new residential roll carts for new construction of \$48.

Utilities

The County's revenue from water and wastewater services is the major component of this category. The County issued \$15 million in bonds during 2004 for facility expansion and an additional \$16.9 million in 2007 due to revised project costs. With the approval of the bonds in 2007, Council has approved rate increases for sewer customers and increases to tap fees to help support the fund. Effective FY11, all sewer customers were charged \$46.54 monthly and tap fees are \$4,000 per tap for FY17. Lower Richland water rates were increased from \$14 to \$20 in the FY15 budget.



GENERAL FUND

GENERAL FUND SOURCES AND USES

GENERAL FUND SOURCES FY 2018

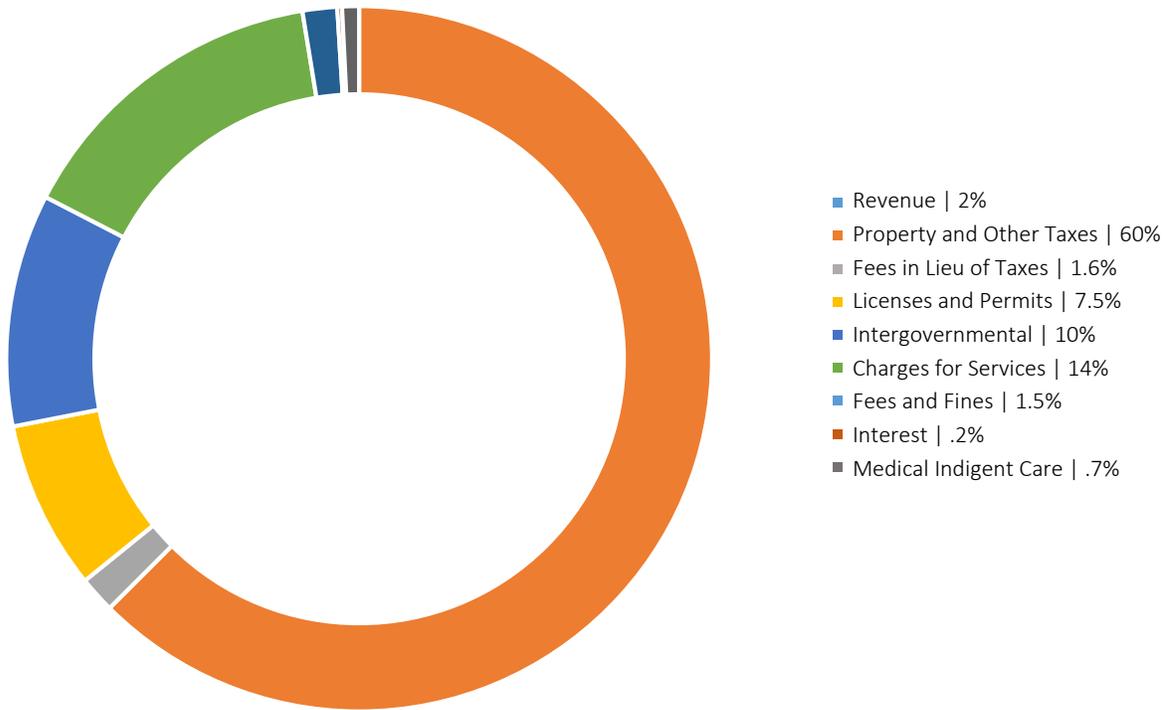


Figure 40: FY 2018 Sources

GENERAL FUND USES FY 2018

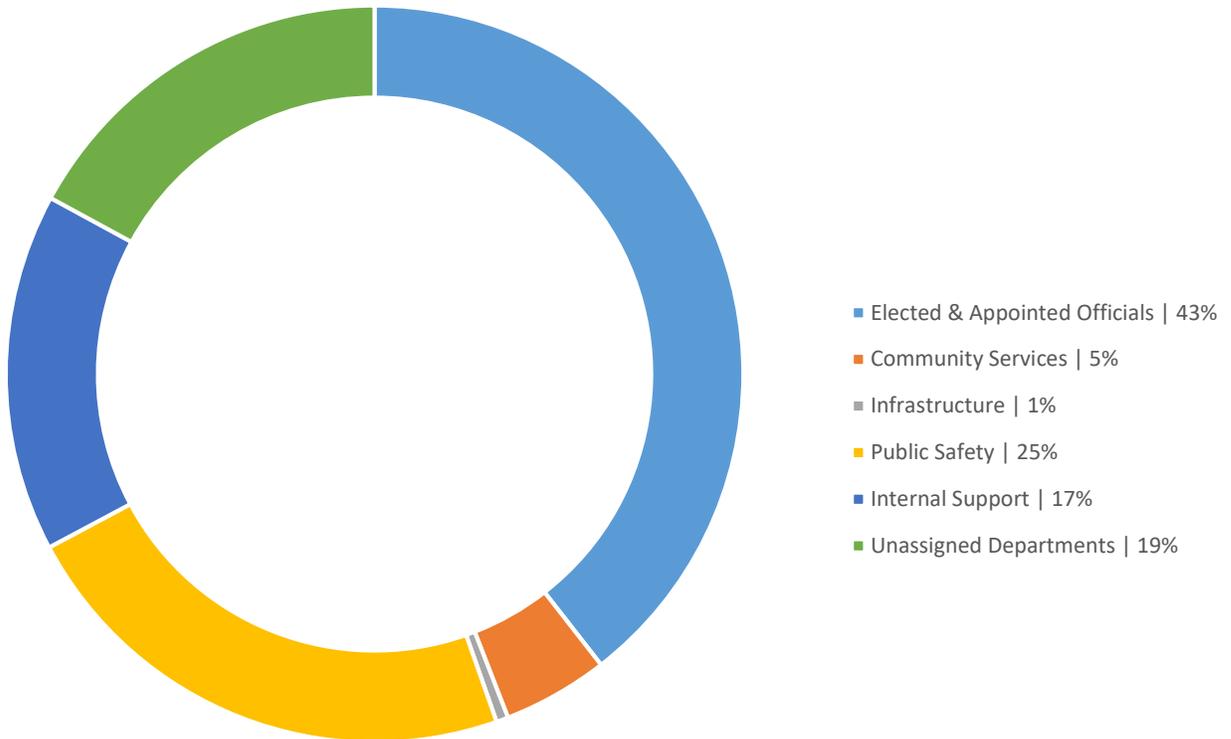


Figure 41: FY 2018 Uses

GENERAL FUND BUDGET SUMMARY

GENERAL FUND SOURCES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES				
CO/MUNI LOST REVENUE	\$ 9,795,615	\$ 9,751,786	\$ 9,413,313	\$ 9,582,752
COUNTY DOCUMENTARY STAMPS	\$ 2,185,412	\$ 2,681,036	\$ 1,791,501	\$ 1,823,748
COUNTY RECORDING STAMPS	\$ 810,592	\$ 940,652	\$ 1,136,555	\$ 1,157,013
PENALTIES	\$ 1,705,113	\$ 1,679,400	\$ 2,098,696	\$ 2,136,473
PROPERTY TAX - CURRENT	\$ 50,484,638	\$ 52,063,479	\$ 55,034,651	\$ 55,823,613
PROPERTY TAX - DELINQUENT	\$ 2,100,018	\$ 1,901,299	\$ 2,460,496	\$ 2,504,784
PROPERTY TAX CREDIT	\$ 28,823,965	\$ 29,582,150	\$ 26,158,545	\$ 26,629,399
PROPERTY AND OTHER TAXES TOTAL	\$ 95,905,354	\$ 98,599,803	\$ 98,093,757	\$ 99,657,782
FEES-IN-LIEU OF TAXES				
FEES IN LIEU - ECONOMIC DEV	-	-	-	-
FEES IN LIEU OF TAXES	\$ 2,764,096	\$ 2,887,262	\$ 2,608,974	\$ 2,713,333
FEES-IN-LIEU OF TAXES TOTAL	\$ 2,764,096	\$ 2,887,262	\$ 2,608,974	\$ 2,713,333
INTERGOVERNMENTAL				
ELECTION COMMISSION	\$ 187,704	\$ 405,390	\$ 253,370	\$ 258,438
LAND ENTITLEMENT	\$ 69,067	\$ 63,100	\$ 205,924	\$ 210,043
MINI BOTTLES	\$ 700,161	\$ 745,085	\$ 618,223	\$ 630,588
POLLUTION CONTROL	\$ 12,534	\$ 26,080	\$ 40,539	\$ 41,350
STATE DOCUMENTARY STAMP COMM	\$ 154,984	\$ 190,186	\$ 112,946	\$ 115,205
STATE REVENUES	\$ 14,265,062	\$ 14,924,419	\$ 15,485,985	\$ 15,795,705
TAX SUPPLIES	-	-	\$ 10,743	\$ 10,958
VETERAN SERVICE	\$ 10,377	\$ 10,714	\$ 10,642	\$ 10,854
INTERGOVERNMENTAL TOTAL	\$ 15,399,889	\$ 16,364,975	\$ 16,738,373	\$ 17,073,141
LICENSES AND PERMITS				
ANIMAL LICENSES	\$ 37,408	\$ 35,814	\$ 39,405	\$ 40,390
BUILDING PERMITS	\$ 1,907,178	\$ 1,854,967	\$ 1,876,641	\$ 1,923,557
BUSINESS LICENSE PENALTIES	\$ 228,848	\$ 173,719	\$ 295,534	\$ 302,922
BUSINESS LICENSES	\$ 6,798,267	\$ 7,098,893	\$ 6,537,862	\$ 6,701,308
CABLE TV FRANCHISE FEE	\$ 3,030,391	\$ 2,931,833	\$ 2,842,052	\$ 2,913,103
CRAFTSMAN/CONTRACTORS LICENS	-	-	\$ 2,955	\$ 3,029
FIREWORKS LICENSES	-	-	\$ 1,478	\$ 1,515
HAZARDOUS MATERIALS PERMIT	\$ 86,173	\$ 178,570	\$ 123,139	\$ 126,218
MARRIAGE LICENSES	\$ 77,791	\$ 77,302	\$ 67,114	\$ 68,792
MOBILE HOME PERMIT	\$ 1,285	\$ 1,425	\$ 1,541	\$ 1,579
MOBILE HOME REGISTRATION FEES	\$ 2,999	\$ 2,422	\$ 3,008	\$ 3,083
MOTOR VEHICLE DECAL FEE	\$ 240,524	\$ 244,429	\$ 248,709	\$ 254,926
PEDDLER'S LICENSE	\$ 12,631	\$ 11,216	\$ 25,637	\$ 26,278
RESIDENTIAL FLOODPLAIN FEE	-	-	\$ 1,504	\$ 1,542
RESIDL/COMMERL PLAN REVIEW	\$ 2,702	-	\$ 60,092	\$ 61,594
ROAD PLAN INSPECTION FEE	\$ 49,306	\$ 57,434	\$ 46,300	\$ 47,458
LICENSES AND PERMITS TOTAL	\$ 12,475,502	\$ 12,668,022	\$ 12,172,971	\$ 12,477,294

GENERAL FUND BUDGET SUMMARY

GENERAL FUND SOURCES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 ADOPTED
CHARGES FOR SERVICES				
AMBULANCE FEES EMSMC	\$ 10,558,233	\$ 12,620,845	\$ 11,144,349	\$ 11,367,237
AMBULANCE FEES LOW COUNTRY	\$ 256,333	\$ 270,644	\$ 229,734	\$ 234,329
ANIMAL CONTROL FEES	-	-	\$ 26,398	\$ 26,926
ASSESSOR MAP SALES	\$ 23,781	\$ 23,654	\$ 81,656	\$ 83,289
BLYTHEWOOD MAGISTRATE FEES	\$ 33,196	\$ 39,045	\$ 24,434	\$ 24,923
CHILD SUPPORT - INCENTIVE PAY	\$ 176,316	\$ 190,394	\$ 255,866	\$ 260,984
CHILD SUPPORT-UNIT COST	\$ 882,722	\$ 681,006	\$ 1,212,135	\$ 1,236,378
CLERK OF COURT FEES	\$ 337,401	\$ 361,667	\$ 517,323	\$ 527,669
COLUMBIA MAGISTRATE COURT FEES	\$ 57,845	\$ 61,408	\$ 73,962	\$ 75,441
DENTSVILLE MAGISTRATE FEES	\$ 146,972	\$ 197,195	\$ 170,594	\$ 174,006
DSS - FEDERAL PARTICIPATION	\$ 217,334	\$ 281,472	\$ 322,847	\$ 329,304
DSS FAMILY COURT FEES	\$ 166,950	\$ 229,950	\$ 284,355	\$ 290,043
DUTCH FORK MAGISTRATE FEES	\$ 185,553	\$ 225,720	\$ 231,264	\$ 235,890
EASTOVER MAGISTRATE FEES	\$ 17,112	\$ 10,196	\$ 7,774	\$ 7,929
EMERGENCY SVS COPY SALES	\$ 12,003	\$ 28,029	\$ 8,962	\$ 9,141
FAM CT SERVICE OF PROC -SHER	\$ 56,210	\$ 57,272	\$ 258,346	\$ 263,513
FAMILY COURT FEES	\$ 879,756	\$ 872,116	\$ 1,023,540	\$ 1,044,011
HOPKINS MAGISTRATE FEES	\$ 22,585	\$ 42,895	\$ 27,532	\$ 28,083
HOUSING OF PRISONERS-FEDERL	\$ 72,630	\$ 305,705	\$ 227,824	\$ 232,381
HOUSING OF PRISONERS-LOCAL	\$ 452,750	\$ 523,180	\$ 612,341	\$ 624,588
LYKESLAND MAGISTRATE FEES	\$ 213,844	\$ 50,510	\$ 276,963	\$ 282,503
MAP AND BOOK SALES	\$ 25	\$ 150	\$ 1,689	\$ 1,723
MASTER IN EQUITY FEES	\$ 739,764	\$ 690,433	\$ 1,778,972	\$ 1,814,551
OLYMPIA MAGISTRATE FEES	\$ 17,849	\$ 22,920	\$ 44,249	\$ 45,134
OTHER COPY SALES	\$ 49,522	\$ 45,068	\$ 127,755	\$ 130,310
OTHER SERVICES	-	-	-	-
PLAN REVIEW FEES	\$ 194,017	\$ 300,843	\$ 209,082	\$ 213,263
PONTIAC MAGISTRATE FEES	\$ 30,433	\$ 48,850	\$ 102,406	\$ 104,454
PROBATE COURT FEES	\$ 643,212	\$ 631,318	\$ 772,953	\$ 788,413
PSEM	\$ 350	-	\$ 805	\$ 821
PUBLIC DEFENDER APPLIC. FEE	-	-	\$ 11,261	\$ 11,487
RMC COPY SALES	\$ 137,359	\$ 169,278	\$ 168,922	\$ 172,300
SPECIAL DUTY ADMIN FEES	\$ 282,069	\$ 300,108	\$ 337,844	\$ 344,601
SPECIAL DUTY ASSESSMENT-VA	\$ 242,307	\$ 254,317	\$ 337,844	\$ 344,601
SPECIAL DUTY DNA LAB	-	-	-	-
SPECIAL DUTY REVENUE	\$ 1,495,016	\$ 1,622,546	\$ 1,914,450	\$ 1,952,739
SUBDIVISION FEES	\$ 129,145	\$ 131,088	\$ 156,707	\$ 159,841
UPPER TOWNSHIP MAGISTRATE FEES	\$ 64,212	\$ 72,533	\$ 56,596	\$ 57,728
VITAL RECORDS	-	-	\$ 80,272	\$ 81,877
WAVERLY MAGISTRATE FEES	\$ 134,179	\$ 99,609	\$ 147,771	\$ 150,726
WKEND SIGN PERMIT FEE	\$ 306	\$ 337	\$ 23,355	\$ 23,822
CHARGES FOR SERVICES TOTAL	\$ 18,929,289	\$ 21,462,301	\$ 23,291,132	\$ 23,756,959

GENERAL FUND BUDGET SUMMARY

GENERAL FUND SOURCES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 ADOPTED
FEES AND FINES				
ASSESS - STATE ASSESSMENT	\$ (371)	-	\$ 134	\$ 138
BLYTHEWOOD MAGISTRATE FINES	\$ 36,974	\$ 37,006	\$ 17,937	\$ 18,475
BOND ESCHEATMENTS	\$ 162,799	\$ 92,508	\$ 34,984	\$ 36,033
CLERK OF COURT FINES	\$ 106,075	\$ 102,288	\$ 60,678	\$ 62,499
COLUMBIA MAGISTRATE FINES	\$ 33,190	\$ 36,319	\$ 179,300	\$ 184,679
DENTSVILLE MAGISTRATE FINES	\$ 10,203	\$ 9,813	\$ 67,461	\$ 69,484
DUTCH FORK MAGISTRATE FINES	\$ 12,101	\$ 11,440	\$ 16,801	\$ 17,305
EASTOVER MAGISTRATE FINES	\$ 21,342	\$ 22,213	\$ 56,485	\$ 58,180
HOPKINS MAGISTRATE FINES	\$ 48,031	\$ 32,664	\$ 191,071	\$ 196,803
LYKESLAND MAGISTRATE FINES	\$ 11,150	\$ 9,010	\$ 17,591	\$ 18,119
OLYMPIA MAGISTRATE FINES	\$ 72,762	\$ 58,428	\$ 80,910	\$ 83,337
OTHER COURTS	\$ 4,952	\$ 8,053	\$ 24,652	\$ 25,392
PONTIAC MAGISTRATE FINES	\$ 95,245	\$ 75,257	\$ 136,342	\$ 140,433
TRAFFIC COURT CIVIL FEES	\$ 80	\$ 105	\$ 2,088	\$ 2,150
TRAFFIC COURT FINES	\$ 1,249,194	\$ 1,065,366	\$ 1,266,940	\$ 1,304,948
UNSAFE HOUSING FINES	\$ 16,595	\$ 10,566	\$ 41,725	\$ 42,977
UPPER TOWNSHIP MAG SURCHG	-	-	-	-
UPPER TOWNSHIP MAGISTRATE FINE	\$ 36,004	\$ 31,832	\$ 267,017	\$ 275,028
WAVERLY MAGISTRATE FINES	\$ 17,906	\$ 19,771	\$ 23,775	\$ 24,488
WILDLIFE/BOATING FINES	-	-	\$ 1,514	\$ 1,559
FEES AND FINES TOTAL	\$ 1,934,233	\$ 1,622,638	\$ 2,487,405	\$ 2,562,027
TAXES AT TAX SALES				
COST OF COUNTY ERROR	\$ (103)	\$ (2,612)	-	-
COSTS PD BIDDER AT CANCELLA	-	-	-	-
COSTS RECEIVED FROM FLC SALE	\$ 26,600	\$ 11,560	\$ 34,037	\$ 35,043
COSTS RECVD AT SALE	\$ 91,562	\$ 111,820	\$ 85,345	\$ 87,868
INTEREST PD BIDDER AT CANCEL	\$ (1,764)	\$ (8,759)	-	-
LEVY/COST OF SALE	\$ 743,478	\$ 615,266	\$ 689,113	\$ 709,481
TAXES AT TAX SALES TOTAL	\$ 859,773	\$ 727,274	\$ 808,495	\$ 832,392
INTEREST				
APPEAL INTEREST	\$ 506	\$ 709	\$ 972	\$ 1,001
INTEREST EARNED	\$ 701,637	\$ 1,146,772	\$ 336,171	\$ 346,107
INTEREST TOTAL	\$ 702,142	\$ 1,147,481	\$ 337,143	\$ 347,108
MISCELLANEOUS				
BAD CHECK FEES	\$ 27,320	\$ 25,113	\$ 25,041	\$ 25,782
CONVENIENCE FEE-BSC	\$ 31,908	\$ 36,124	\$ 18,480	\$ 19,026
CONVENIENCE FEE-CONTRA	\$ (16,176)	\$ (4,180)	-	-
CONVENIENCE FEE-TREASURER	\$ 17,538	-	\$ 16,809	\$ 17,305
COURT ADMINISTRATION	\$ 97	\$ 113	-	-
DEF FEE - REVENUE	-	-	-	-
HOST FEES	\$ 1,334,923	\$ 1,207,034	\$ 1,065,451	\$ 1,096,944
IT DEPT - LGTA	\$ 10,015	\$ 3,995	\$ 125,912	\$ 129,634

GENERAL FUND BUDGET SUMMARY

GENERAL FUND SOURCES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 ADOPTED
JAIL MAINTENANCE FEE	\$ 7,443	\$ 7,968	\$ 15,583	\$ 16,044
MISC - AIR NAT'L GUARD	-	-	-	-
MISC - CROSSING GUARDS	\$ 88,283	\$ 84,746	-	-
MISC - ELECTION COMM	\$ 155,124	\$ 40,932	\$ 106,742	\$ 109,897
MISC - GIS REVENUE	\$ 9,128	\$ 4,690	\$ 33,617	\$ 34,611
MISC - PALMETTO HEALTH	\$ 1,543,200	\$ 1,543,200	\$ 1,344,682	\$ 1,384,428
MISC - PRIOR YEAR REVENUE	-	-	-	-
MISC - REVENUE-BAN	\$ 34,675	\$ 40,650	\$ 38,876	\$ 40,026
MISC - SCHOOL RESOURCE OFFICER	-	-	-	-
MISC-CONDUIT DEBT	-	-	\$ 6,303	\$ 6,490
MISCELLANEOUS REVENUE	-	-	\$ 84,043	\$ 86,527
MISCELLANEOUS REVENUE-FEES	\$ 566,552	\$ 2,772,328	\$ 212,319	\$ 18,594
MISC-OVER/SHORT ADJ FUND	\$ 56,385	\$ 1,102	\$ 74,916	\$ 77,130
MISC-WORTHLESS CHECK REV	\$ 26,445	\$ 18,946	\$ 48,001	\$ 49,420
OTHER DISB-OVER/SHORT ADJ REFUNDS	\$ (57,578)	\$ (32,505)	-	-
REGISTER OF DEEDS MISC.	\$ 1,994	\$ 1,759	\$ 3,226	\$ 3,321
REIMB - FORENSIC LAB	-	-	-	-
REIMBURSEMENT	\$ 676,233	\$ 06,082	-	-
RENTAL OF COUNTY PROPERTY	\$ 20,763	\$ 21,386	\$ 16,227	\$ 16,707
UNCLAIMED FUNDS	\$ 151,138	\$ 96,395	\$ 9,335	\$ 1,089
VENDING/TELEPHONE COMMISSION	\$ 500,770	\$ 474,950	\$ 83,240	\$ 188,656
ADVERTISING FEES	\$ 59,139	\$ 60,847	\$ 54,342	\$ 55,941
MISCELLANEOUS TOTAL	\$ 5,245,318	\$ 7,141,675	\$ 3,533,145	\$ 3,637,572
MEDICAL INDIGENT CARE	\$ 1,017,326	\$ 889,782	\$ 1,214,817	\$ 1,250,725
MISC - MIAP-PHA	\$ 1,017,326	\$ 889,782	\$ 1,214,817	\$ 1,250,725
MEDICAL INDIGENT CARE TOTAL				
OTHER FINANCING SOURCES				
DISPOSAL OF FIXED ASSETS	\$ 68,426	\$ 138,724	\$ 126,064	\$ 129,790
INSURANCE ADJUSTMENT	\$ 89,398	\$ 21,044	\$ 35,358	\$ 36,404
OPERATING TRANSFERS IN	\$ 719,349	-	\$ 3,022,404	\$ 2,743,590
USE OF FUND BALANCE	-	-	\$ 1,639,931	\$ 1,672,181
OTHER FINANCING SOURCES TOTAL	\$ 877,173	\$ 159,768	\$ 4,823,757	\$ 4,581,965
GRAND TOTAL	\$ 156,110,095	\$ 163,670,983	\$ 166,109,969	\$ 168,890,298

Table 14: General Fund Sources

GENERAL FUND BUDGET SUMMARY

GENERAL FUND USES	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
ELECTED AND APPOINTED OFFICIALS				
AUDITOR	\$ 1,261,817	\$ 1,343,339	\$ 1,412,019	\$ 1,468,078
BOARD OF ELECTIONS & VOTER REGISTRATION	\$ 1,673,590	\$ 1,915,850	\$ 1,405,961	\$ 1,433,958
SPECIAL ELECTION	-	-	\$ 100,000	\$ 100,000
CLERK OF COURT	\$ 3,426,304	\$ 3,451,710	\$ 4,071,539	\$ 4,155,516
CORONER	\$ 2,374,488	\$ 2,432,491	\$ 2,761,065	\$ 2,875,395
COUNCIL SERVICES	\$ 661,268	\$ 543,464	\$ 786,400	\$ 786,400
COURT ADMINISTRATOR	\$ 1,379,602	\$ 1,489,676	\$ 1,559,667	\$ 1,560,604
COURT APPOINTED SPECIAL ADVOCATES	\$ 868,403	\$ 1,037,143	\$ 1,139,264	\$ 1,145,594
DELEGATION	\$ 284,275	\$ 259,057	\$ 269,451	\$ 270,028
ADMINISTRATIVE MAGISTRATE	\$ 694,158	\$ 4,057,757	\$ 4,150,234	\$ 4,150,234
BLYTHEWOOD MAGISTRATE	\$ 252,821	-	-	-
COLUMBIA MAGISTRATE	\$ 248,743	-	-	-
DENTSVILLE MAGISTRATE	\$ 285,655	-	-	-
DUTCH FORK MAGISTRATE	\$ 320,308	-	-	-
EASTOVER MAGISTRATE	\$ 293,429	-	-	-
GENERAL MAGISTERIAL	\$ 156,012	-	-	-
HOPKINS MAGISTRATE	\$ 259,982	-	-	-
LYKESLAND MAGISTRATE	\$ 294,796	-	-	-
WAVERLY MAGISTRATE	\$ 294,035	-	-	-
OLYMPIA MAGISTRATE	\$ 297,007	-	-	-
PONTIAC MAGISTRATE	\$ 299,782	-	-	-
UPPER TOWNSHIP MAGISTRATE	\$ 264,449	-	-	-
STATE JUDGES TELEPHONE	\$ 2,492	\$ 2,591	\$ 2,700	\$ 2,700
MASTER-IN-EQUITY	\$ 384,565	\$ 404,974	\$ 432,435	\$ 439,435
PROBATE COURT ADVERTISING	\$ 45,211	\$ 70,160	\$ 50,000	\$ 50,000
PROBATE JUDGE	\$ 1,065,348	\$ 1,109,849	\$ 1,241,928	\$ 1,313,968
SHERIFF	\$ 37,026,773	\$ 34,756,226	\$ 36,272,899	\$ 36,643,505
SOLICITOR	\$ 3,989,854	\$ 4,294,378	\$ 4,839,955	\$ 5,024,940
SPECIAL DUTY	\$ 1,494,952	\$ 1,752,067	\$ 1,450,416	\$ 1,450,416
TAXES AT TAX SALES	\$ 915,308	\$ 927,466	\$ 980,797	\$ 980,797
TREASURER	\$ 1,087,100	\$ 1,109,894	\$ 1,138,617	\$ 1,139,848
ELECTED AND APPOINTED OFFICIALS TOTAL	\$ 61,902,527	\$ 60,958,092	\$ 64,065,347	\$ 64,991,416
COMMUNITY SERVICES				
ASSESSMENT APPEALS	\$ 2,290	\$ 1,939	\$ 13,235	\$ 13,235
ASSESSOR	\$ 1,765,517	\$ 1,939,649	\$ 2,140,059	\$ 2,119,251
BUILDING INSPECTIONS	\$ 1,808,017	\$ 1,801,021	\$ 2,007,055	\$ 2,017,913
BUSINESS SERVICE CENTER	\$ 294,972	\$ 303,681	\$ 406,457	\$ 407,861
OSBO	-	\$ 489,684	\$ 219,024	\$ 450,156
COMMUNITY DEVELOPMENT	\$ 136,153	\$ 139,123	\$ 148,892	\$ 35,866
CONSERVATION	\$ 115,932	\$ 122,501	\$ 124,459	\$ 126,864
LUMP SUM AGENCIES	\$ 2,324,803	\$ 2,266,132	\$ 3,109,600	\$ 3,109,600
MEDICAL INDIGENT	\$ 1,017,326	\$ 889,782	\$ 889,782	\$ 889,782
PLANNING	\$ 1,226,453	\$ 1,080,568	\$ 1,370,500	\$ 1,401,498
REGISTER OF DEEDS	\$ 711,696	\$ 863,019	\$ 900,114	\$ 902,114
COMMUNITY SERVICES TOTAL	\$ 9,403,159	\$ 9,897,099	\$ 11,329,177	\$ 11,474,140
INFRASTRUCTURE				
ENGINEERING DIVISION	\$ 438,224	\$ 363,382	\$ 459,607	\$ 461,040
PUBLIC WORKS ADMINISTRATION	\$ 264,930	\$ 346,001	\$ 375,490	\$ 376,308
INFRASTRUCTURE TOTAL	\$ 703,154	\$ 709,383	\$ 835,097	\$ 837,348

GENERAL FUND BUDGET SUMMARY

GENERAL FUND USES	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
INTERNAL SUPPORT				
FAC&GND MAINTENANCE DIVISION	\$ 4,126,551	\$ 4,566,393	\$ 5,044,035	\$ 5,128,990
FAC&GND-FACILITY PROJECTS	-	-	\$ 94,913	\$ 94,913
CENTRAL GARAGE	\$ 258,724	\$ 350,862	\$ 204,146	\$ 205,817
CENTRAL SERVICES	\$ 797,269	\$ 819,457	\$ 831,470	\$ 845,561
COUNTY ADMINISTRATOR	\$ 1,045,698	\$ 1,052,531	\$ 1,308,694	\$ 1,350,718
COUNTY ATTORNEY	\$ 954,528	\$ 1,192,637	\$ 1,248,265	\$ 1,291,888
COUNTY OMBUDSMAN	\$ 449,600	\$ 452,156	\$ 583,904	\$ 597,802
COUNTY RISK MANAGEMENT	\$ 5,227,218	\$ 6,121,805	\$ 5,472,633	\$ 5,606,725
FINANCE DEPARTMENT	\$ 1,391,105	\$ 1,434,366	\$ 1,561,734	\$ 1,566,123
GEOGRAPHIC INFORMATION SYSTEMS	\$ 123,270	\$ 107,870	\$ 175,357	\$ 180,971
HUMAN RESOURCES	\$ 914,430	\$ 960,023	\$ 1,022,405	\$ 1,048,767
INFORMATION TECHNOLOGY	\$ 5,159,434	\$ 5,378,144	\$ 5,305,792	\$ 5,413,440
PROCUREMENT DEPARTMENT	\$ 335,161	\$ 346,353	\$ 413,866	\$ 414,190
PUBLIC INFORMATION	\$ 254,510	\$ 283,574	\$ 358,642	\$ 359,813
SUPPORT SERVICES	\$ 316,138	\$ 433,541	\$ 303,604	\$ 303,892
INTERNAL SUPPORT TOTAL	\$ 21,353,636	\$ 23,499,712	\$ 23,929,460	\$ 24,409,610
PUBLIC SAFETY				
ANIMAL CARE	\$ 1,032,740	\$ 1,006,110	\$ 1,100,518	\$ 1,112,695
DETENTION CENTER	\$ 20,714,486	\$ 21,173,142	\$ 21,974,012	\$ 22,441,899
EMERGENCY MEDICAL SERVICES	\$ 12,017,215	\$ 12,063,260	\$ 11,881,803	\$ 11,925,587
EMERGENCY SERVICES DEPARTMENT	\$ 723,369	\$ 677,442	\$ 718,599	\$ 720,682
HEALTH DEPARTMENT	\$ 37,223	\$ 34,887	\$ 59,521	\$ 60,685
VECTOR CONTROL	\$ 263,686	\$ 264,332	\$ 312,702	\$ 319,691
PUBLIC SAFETY TOTAL	\$ 34,788,719	\$ 35,219,173	\$ 36,047,155	\$ 36,581,239
UNASSIGNED				
DEPARTMENT OF SOCIAL SERVICES	\$ 91,645	\$ 83,923	\$ 89,086	\$ 89,086
HEALTH INSURANCE	-	\$ 14,014,581	\$ 20,652,125	\$ 20,652,125
NON-DEPARTMENTAL	\$ 16,658,587	\$ 4,248,354	\$ 2,314,469	\$ 3,007,281
UNASSIGNED TOTAL	\$ 16,750,232	\$ 18,346,858	\$ 23,055,680	\$ 23,748,492
TRANSFERS OUT				
TRANSFERS OUT	\$ 8,868,562	\$ 4,000,410	\$ 6,848,053	\$ 6,848,053
TRANSFERS OUT TOTAL	\$ 8,868,562	\$ 4,000,410	\$ 6,848,053	\$ 6,848,053
GRAND TOTAL	\$ 153,769,989	\$ 152,630,727	\$ 166,109,969	\$ 168,890,298

Table 15: General Fund Uses
*FY17 ending balances are preliminary and unaudited..

GENERAL FUND

ELECTED & APPOINTED

Council Services

Legislative Delegation

Master-In-Equity

Probate Judge

- Probate Court Advertising

Magistrate Courts

- Blythewood Magistrate
- Columbia Magistrate
- Dentsville Magistrate
- Dutch Fork Magistrate
- Lykesland Magistrate

- Olympia Magistrate

- Upper Township Magistrate

- Waverly Magistrate

- Eastover Magistrate

- Hopkins Magistrate

- Pontiac Magistrate

- Administrative Magistrate

Solicitor

Clerk of Court

Board of Elections & Voter Reg

Special Election

Election Commission

Auditor

Treasurer

- Taxes at Tax Sales

Sheriff

- Special Duty

Coroner

COUNCIL SERVICES

MISSION STATEMENT

Council Services provides direct support to Richland County Council. The office disseminates information to the public, County departments and agencies concerning County policies, directives and actions. They prepare the minutes of the Council meetings, maintain the Council calendar and schedule appointments.

A repository of documents approved by County Council is maintained in the Council Services office. Richland County Council is the policy making branch of County government. Powers and responsibilities of County Council include the enactment of ordinances, making budget appropriations, incurring indebtedness, levying taxes and promulgating land use regulations.

Goals and Objectives

- Provide prompt and courteous service to Councilmembers by providing accurate information in a usable and understandable format.
- Respond in a timely manner to County citizens who require assistance and/or services.
- Increase the accessibility of County government meeting information to the citizens of the County by uploading schedules, agendas and meeting minutes onto the County internet site in a timely manner.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Number of agendas prepared	40	50	50	50
Percentage of agendas delivered to Council on time	100%	100%	100%	100%
Number of meeting minutes available on the County internet site	40	50	50	50

BUDGET HIGHLIGHTS

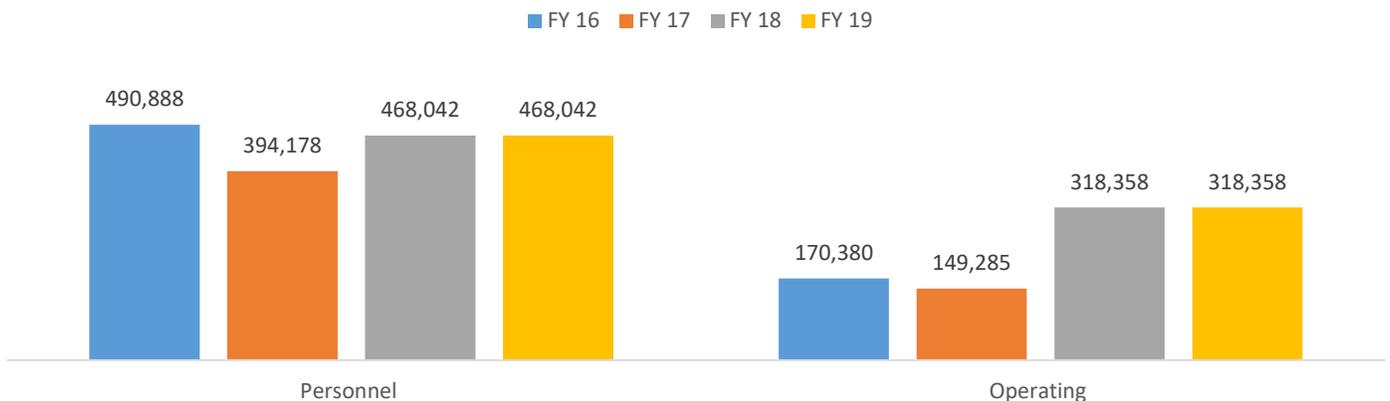
Council Services is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 490,888	\$ 394,178	\$ 468,042	\$ 73,864	19%	\$ 468,042	-	0.0%
OPERATING	\$ 170,380	\$ 149,285	\$ 318,358	\$ 169,073	113%	\$ 318,358	-	0.0%
TOTAL	\$ 661,268	\$ 543,463	\$ 786,400	\$ 242,937	45%	\$ 786,400	-	0.0%
FTE	14	14	14			14		

*FY17 ending balances are preliminary and unaudited..

Expenditure Type Comparison



LEGISLATIVE DELEGATION

MISSION STATEMENT

The Legislative Delegation Office serves a liaison between the various levels of government and individual citizens and those citizens and their elected legislators. Duties of the Legislative Delegation include: interpreting and executing policies and procedures of the Delegation, coordinating appointments to boards and commissions and processing and coordinating certifications of notary applications for Richland County. In addition, the Legislative Delegation staff handles administration of Richland County's Transportation Funds, Water Recreational Resource Funds and Richland County's Game and Fish Funds.

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This office also manages Veterans Affairs. Staff is authorized by law to assist veterans and their dependents, including dependents of deceased veterans in determining Federal, State and County benefits, services, entitlements, conduct aggressive outreach efforts to reach, inform, counsel, service and refer for veterans' benefits.

Goals and Objectives

- Serve the Public with Honesty, efficiency and courtesy, responding to all requests within a reasonable amount of time.
- To improve efficiency of the local transportation network by further refining the "C" fund process to support city and County land use plans.
- To ensure that funds administered by the delegations are expended in a fair and equitable manner for all citizens of Richland County
- Establish as system of care to assist veterans and their dependents in all aspects of eligible veterans benefits by serving as a fiduciary representative in preparation and presentation of claims filed with the U.S. Department of Veterans Affairs.
- Establish and conduct outreach activities, to enhance public awareness, to target general or specific populations with efforts to bond with veterans' group to coordinate, collaborate, foster relationships, initiative, to produce linkages for information and referrals.
- Ensure efforts to remove barriers affecting veterans in need of service through interpretations of laws as expressed by regulation, bulletin and precedent decisions and make program assistance accessible with a friendly atmosphere.
- Attend training workshops, seminars, meetings, presentations and assemblies associated with veterans' concerns for professional development.
- Maintain a record system of veterans receiving assistance to be used for planning, reporting, references and other pertinent information by recording DD-214s, other discharge documents and claims.

PERFORMANCE MEASURES (VETERANS AFFAIRS)

	FY 2016	FY 2017	FY 2018	FY 2019
Timely completion of eligible veterans' claims	630	640	650	660
Correspondence answered for outreach activities	2740	2750	2760	2770
Official visits to VA facilities	123	123	126	127
Number of training opportunities	22	22	22	23
Records added daily to maintain Veterans Management System	2950	3000	3100	3200
Performance Measures (Legislative Delegation)				
Notary applications processed	3070	3080	3090	4000
Number of written correspondences initiated and forwarded	890	910	920	930
Number of customer service/phone support/contacts	35	37	38	39
Other funds managed for allocation to groups	15	15	16	17

**FY17 ending balances are preliminary and unaudited..*

LEGISLATIVE DELEGATION

BUDGET HIGHLIGHTS

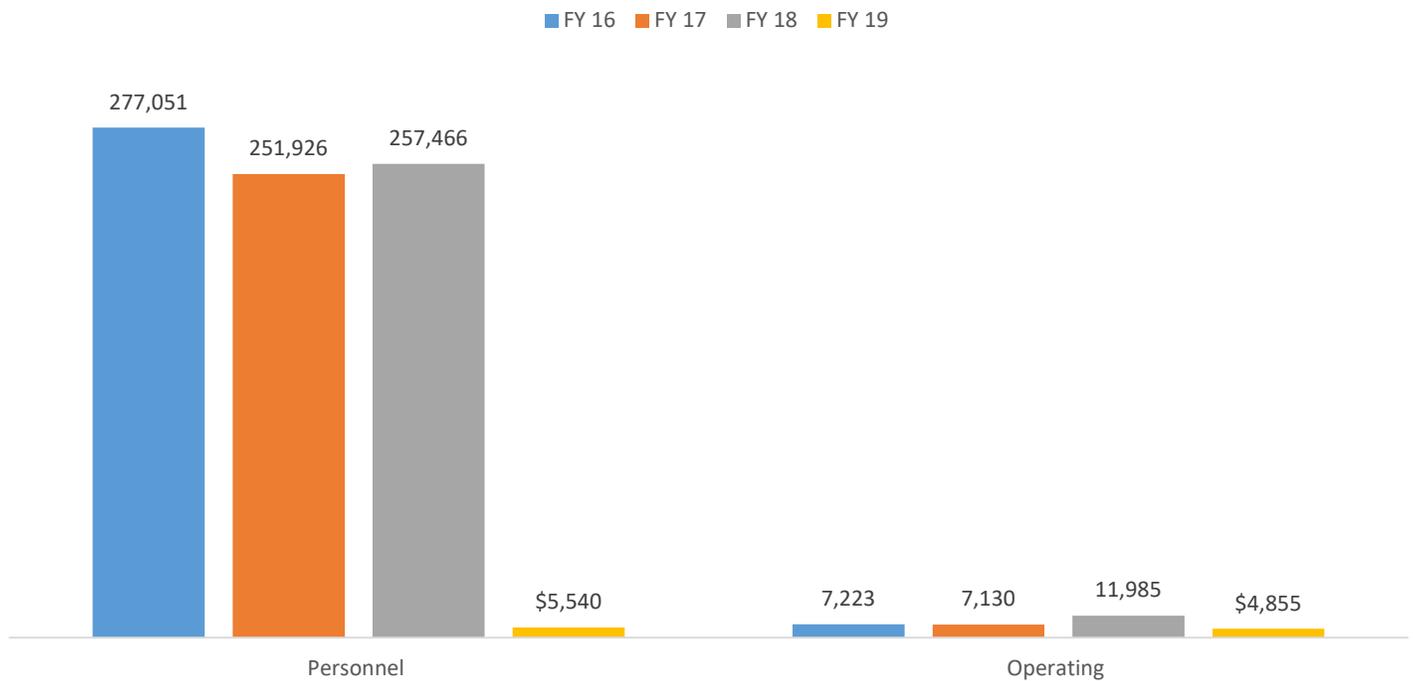
Legislative Delegation is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Legislative sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 277,051	\$ 251,926	\$ 257,466	\$ 5,540	2%	\$ 258,043	\$ 577	.2%
OPERATING	\$ 7,223	\$ 7,130	\$ 11,985	\$ 4,855	68%	\$ 11,985	-	.2%
TOTAL	\$ 284,275	\$ 259,057	\$ 269,451	\$ 10,394	4%	\$ 270,028	\$ 577	.2%
FTE	4	5	5			5		

*FY17 ending balances are preliminary and unaudited..

Expenditure Type Comparison



MASTER-IN-EQUITY

MISSION STATEMENT

South Carolina Law establishes the Master-in-Equity in each County. The Equity Court is a division of the Circuit Court. The Master-in-Equity, as Judge of the Equity Court, is entitled to all the benefits and subject to all the requirements of the South Carolina Circuit Court and Family Court Judges. The Master-in-Equity may hear any civil non-jury matter referred in the Equity Court from Circuit Court by consent of the parties involved or pursuant to court order.

Additionally, the Master-in-Equity serves as a Special Circuit Judge on an ad hoc basis to hear civil non-jury and other matters.

The Richland County Master-in-Equity is a revenue generating office. The Master-in-Equity collects fees in actions for partitions, foreclosures of liens upon property, supplemental proceedings by judgment creditors, deed preparations and receives a commission on sales of land. Funds collected by the Master are on deposit in an interest bearing account and the interest, fees and commission are turned over to the General Fund of Richland County.

Goals and Objectives

- Render impartial, thoroughly researched, legal decisions on complex matters submitted for decision as well as prompt resolution of routine matters.
- Provide assistance to the Richland County and South Carolina Bar Association.
- Serve as a liaison with other County Departments and branches of the judicial systems to ensure all County citizens are effectively served by the Master-In-Equity.

BUDGET HIGHLIGHTS

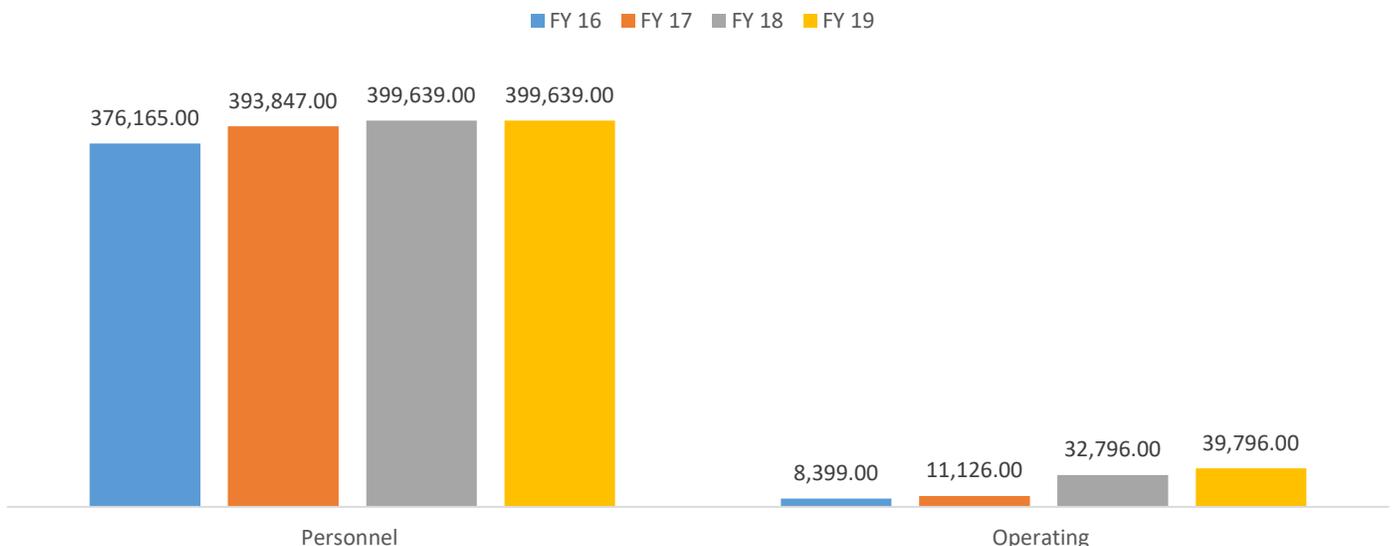
Master-in-Equity is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed officials' sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 376,165	\$ 393,847	\$ 399,639	\$ 5,792	1%	\$ 399,639	-	0.0%
OPERATING	\$ 8,399	\$ 11,126	\$ 32,796	\$ 21,670	195%	\$ 39,796	\$ 7,000	21.3%
TOTAL	\$ 384,565	\$ 404,973	\$ 432,435	\$ 27,462	7%	\$ 439,435	\$ 7,000	1.6%
FTE	6	5	5			5		

*FY17 ending balances are preliminary and unaudited..

Expenditure Type Comparison



PROBATE JUDGE

MISSION STATEMENT

The Probate Court has the following purposes: to issue marriage licenses to qualified applicants; to monitor and administer cases involving individuals diagnosed with mental illness and/or chemical dependency; to monitor and administer cases accepted into both the Adult Mental Health Court (AMH) and the Juvenile Mental Health Court (JMH); to probate and administer decedent's estates; to oversee the storage and safekeeping of probate records for property transfer purposes and family history purposes; to oversee guardianship and conservatorship cases; and to properly transfer necessary information to SLED for reporting to NICS. It is our mission to perform all of these services according to the law and with the public's best interest in mind.

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Goals and Objectives

Estate Division

- To continue to train new employees so that they may assist the public with general estate questions, marriage licenses, obtaining records as well as understanding how to work all of the microfilm and scanning equipment.
- The Probate Court in Richland County is required to retain marriage licenses and have paper copies from 1911 to current. The paper marriage licenses from June of 1998 through April of 2014 have been scanned and stored digitally. The goal is to continue with the conversion for ease of access, printing and certifying for customers.
- Scanned, store and index all estate records from current back to 1993. The goal is to continue scanning estate records that are as old as 1900.
- To work with the IT Department to accept credit card payment for copies issued through the Records Division.
- To investigate the equipment needed to convert the microfilm and microfiche into images that can be viewable and printed.

Marriage License and Records

- To continue to promote the Courts: Provide information/training/literature about the Courts to law enforcement, Solicitors, Public Defenders, private attorneys, Judges, Bond Court staff and other individuals or agencies that make referrals, as well as to the general public.
- To continue to update the AS400 with all necessary dates, events, screening and assessments, evaluations, transports and plea dates.
- To update information and statistics on the website as necessary.
- To maintain necessary statistics and update reports regarding re-arrest numbers for all former graduates. These numbers indicate success and will be advertised on brochures and publicized in the community.
- To scan and index closed files.

Goals for the Adult and Juvenile Mental Health Court Division

- To continue to promote the Courts: Provide information/training/literature about the Courts to law enforcement, Solicitors, Public Defenders, private attorneys, Judges, Bond Court staff and other individuals or agencies that make referrals, as well as to the general public.
- To continue to update the AS400 with all necessary dates, events, screening and assessments, evaluations, transports and plea dates.
- To update information and statistics on the website as necessary.
- To maintain necessary statistics and update reports regarding re-arrest numbers for all former graduates. These numbers indicate success and will be advertised on brochures and publicized in the community.
- To update the brochures to include the process for making referrals to the Courts, the eligibility requirements and our contact information; to be distributed to facilities, hospitals and other interested parties.
- To encourage and provide information to graduates so they can start an alumni support group.

PROBATE JUDGE

Goals for the Commitment Division

- Continue to create reports for SLED to comply with the 2013 reporting law for adjudicated mentally ill and chemically dependent individuals for the purpose of prohibiting the possession and purchase of firearms. The required reporting is for individuals from 2003 through the present.
- Continue the conversion of the stored records to scan and index so that the original files may be sent to offsite storage (Iron Mountain) to comply with the 2015 Administrative mandate that all records be retained. Previous directives have allowed for the destruction of the files after a five year period.
- Update the website to allow for better access for the public regarding the commitment process in an effort to decrease the volume of calls we receive on a daily basis.
- Continue to work with the I.T. Department to revise the AS400 system. Currently, efforts aim at adding fields in order to provide a detailed case history on each client. Continue to access pertinent information on a consistent basis, including revising or adding current information, discovering methods and shortcuts to add to our current system in a way that may cut down on time spent entering information.
- Continue developing positive working relationships with local area facilities in order to be effective in communicating procedures and policies.

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Guardianship/Conservatorship Division

- Conduct an annual Guardianship/ Conservatorship workshop for local attorneys, paralegals, financial institutions and brokerage firms on our forms and the process.
- Continue the annual GAL training for local attorneys on our GAL list regarding court procedures and legal, medical and ethical issues that are relevant to or may arise in their appointed cases.
- Have training for personal injury attorneys in the local area to explain the process for minor Conservatorships.
- To continue to revise processes, forms and procedures as the office receives feedback from Pro Se Petitioners, attorneys and their staff, internal staff and others with whom the division interacts with on a regular basis.
- Expand the volunteer visitor program with the University of South Carolina School of Law.

BUDGET HIGHLIGHTS

The Probate Judge is funded through the Countywide General Fund. The expenditures roll up into the judicial sub-category for reporting purposes. Revenue is generated through the issuance of marriage licenses and court fees. Additionally, Probate Judge has a separate category, Probate Court Advertising, which is used to account for revenue and expenditures relating to the publication of the Notice to Creditors.

Fiscal Plan

PROBATE JUDGE	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 996,440	\$ 1,036,199	\$ 1,141,588	\$105,389	10%	\$ 1,141,588	-	0.0%
OPERATING	\$ 68,907	\$ 73,650	\$ 79,347	\$ 5,697	8%	\$ 168,987	\$ 89,640	113.0%
CAPITAL	-	-	\$ 17,600	\$ 17,600	100%	-	\$(17,600)	100.0%
DATA PROCESSING	-	-	\$ 3,393	\$ 3,393	100%	\$ 3,393	-	0.0%
TOTAL	\$1,065,347	\$1,109,849	\$ 1,241,928	\$132,079	12%	\$ 1,313,968	\$ 72,040	5.8%
FTE	21	21	21			21		

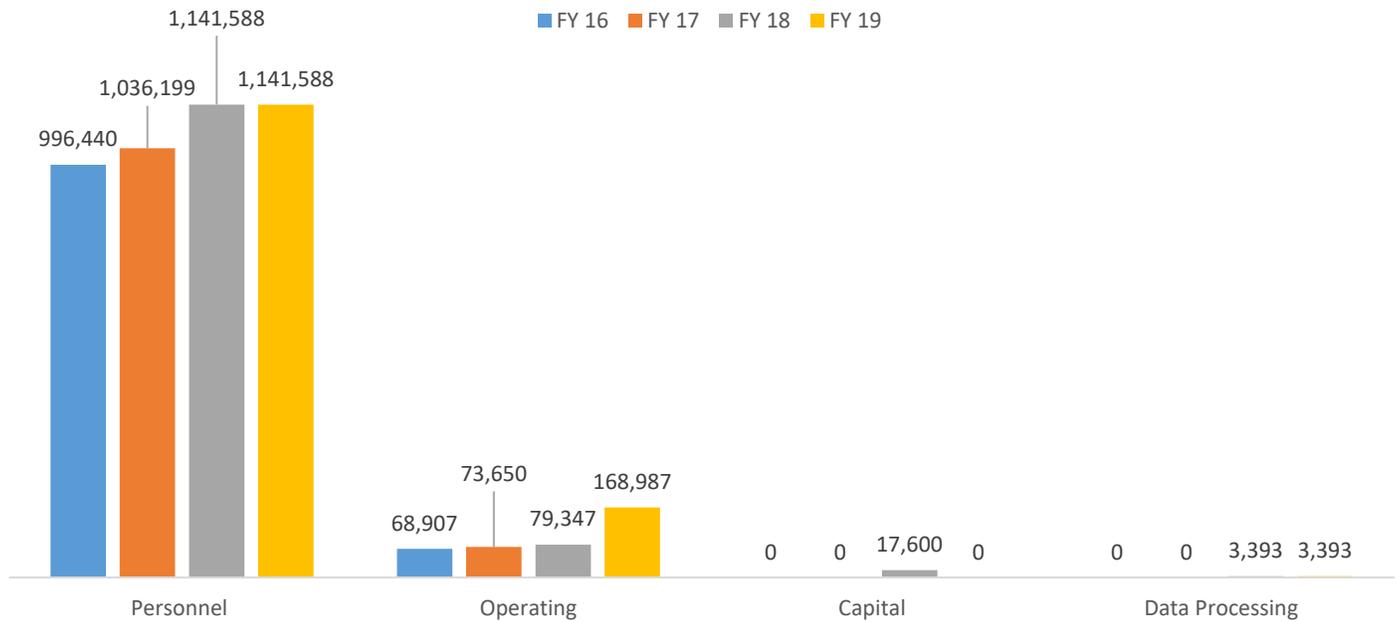
*FY17 ending balances are preliminary and unaudited..

PROBATE JUDGE

PROBATE COURT ADVERTISING	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
OPERATING	\$ 45,210	\$ 70,160	\$ 50,000	\$ (20,160)	-29%	\$ 50,000	-	0.0%
TOTAL	\$ 45,210	\$ 70,160	\$ 50,000	\$ (20,160)	-29%	\$ 50,000	-	0.0%

*FY17 ending balances are preliminary and unaudited..

Expenditure Type Comparison



MAGISTRATE COURTS

MISSION STATEMENT

The mission of the Magistrate Court is to provide the citizens of Richland County with a fair and impartial Summary Court. Fourteen full-time and two part-time magistrates issue criminal arrest and search warrants, conduct bail bond hearings, preliminary hearings, jury trials, civil hearings, criminal hearings and traffic hearings. A magistrate may impose a fine with court assessments of up to \$5,242.50 and/or a penalty of up to a 180 day sentence. The civil jurisdiction is \$7,500.00.

Goals and Objectives

- To process and dispose non-jury civil evictions, public sales, claim and deliveries and summons and complaints within six months of the case filing.
- To dispose of all state statute and County ordinance cases within 180 days of filing and to do so in a cost efficient manner by grouping like cases in one court location.
- To continue to schedule timely bond hearings at the Alvin S. Glenn Detention Center with four sessions daily along with walk-in bond hearings for fraudulent checks as necessary.

PERFORMANCE MEASURES

CASES FILED IN MAGISTERIAL DISTRICT COURTS

	FY 2015	FY 2016	FY 2017
CIVIL TOTAL	\$ 26,432	\$ 27,225	\$ 28,042
CRIMINAL TOTAL	\$ 12,500	\$ 12,750	\$ 13,005
GRAND TOTAL	\$ 38,932	\$ 39,975	\$ 41,054

BUDGET HIGHLIGHTS

The Magistrates are funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed sub-category for reporting purposes. Revenue is generated through court fees and fines. All Magistrates budgets were combined into the Administrative Magistrate Fund.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED**	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED**	DIFF (\$)	DIFF (%)
BLYTHEWOOD MAGISTRATE	\$ 252,821	-	-	-	0%	-	-	0%
COLUMBIA MAGISTRATE	\$ 248,742	-	-	-	0%	-	-	0%
DENTSVILLE MAGISTRATE	\$ 285,655	-	-	-	0%	-	-	0%
DUTCH FORK MAGISTRATE	\$ 320,308	-	-	-	0%	-	-	0%
LYKESLAND MAGISTRATE	\$ 294,795	-	-	-	0%	-	-	0%
OLYMPIA MAGISTRATE	\$ 297,006	-	-	-	0%	-	-	0%
UPPER TOWNSHIP MAGISTRATE	\$ 264,448	-	-	-	0%	-	-	0%
WAVERLY MAGISTRATE	\$ 294,034	-	-	-	0%	-	-	0%

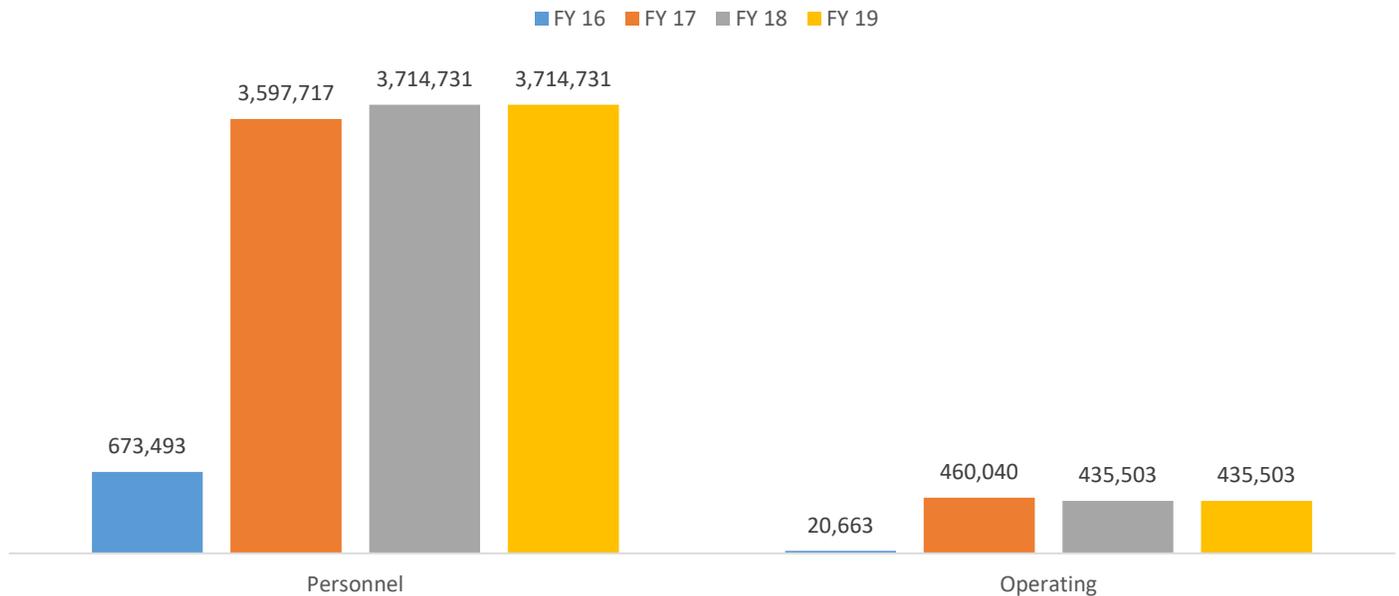
MAGISTRATE COURTS

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED**	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED**	DIFF (\$)	DIFF (%)
EASTOVER MAGISTRATE	\$ 293,429	-	-	-	0%	-	-	0%
HOPKINS MAGISTRATE	\$ 259,981	-	-	-	0%	-	-	0%
PONTIAC MAGISTRATE	\$ 299,782	-	-	-	0%	-	-	0%
GENERAL MAGISTERIAL	\$ 156,011	-	-	-	0%	-	-	0%
ADMINISTRATIVE MAGISTRATE	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 673,493	\$ 3,597,717	\$ 3,714,731	\$ 117,014	3%	\$ 3,714,731	-	0%
OPERATING	\$ 20,663	\$ 460,040	\$ 435,503	\$ (24,537)	-5%	\$ 435,503	-	0%
TOTAL	\$ 694,157	\$ 4,057,757	\$ 4,150,234	\$ 92,477	2%	\$ 4,150,234	-	0%
GRAND TOTAL	\$ 3,961,168	\$ 4,057,757	\$ 4,150,234	\$ 184,954	5%	\$ 4,150,234	-	0%
FTE	49	49	49			49		

**FY17 ending balances are preliminary and unaudited..*

***Magistrate budgets for FY 2018 and FY 2019 have been rolled in the Administrative Budgets.*

Expenditure Type Comparison



SOLICITOR

MISSION STATEMENT

The Solicitor's office serves as ministers of justice in the fair and diligent prosecution of citizens charged with criminal offenses occurring in the Fifth Judicial Circuit, thereby preserving peace, safety and dignity for all citizens of this Circuit.

Goals and Objective

- To aggressively prosecute violent and repeat adult and juvenile offenders in the 5th Circuit Solicitor's Office.
- Continue development of diversion programs for first time offenders and substance abusers who might benefit from treatment.
- To reduce the local jail population (i.e. pre-trial detainment) by five percent (5%) by the swift and effective prosecution of defendants and/or timely referral to appropriate diversionary programs.

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PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Expediently prosecute violent adult offenders	1,510	1530	1560	1590
Expediently prosecute violent juvenile offenders	100	120	135	145
Local jail population	580	653	726	799

BUDGET HIGHLIGHTS

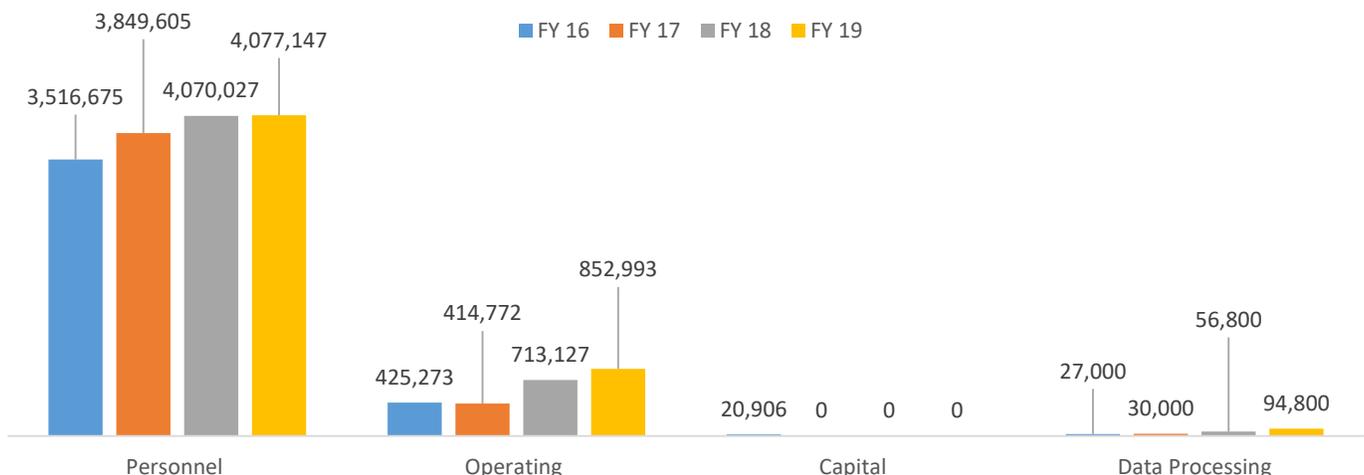
Solicitor is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes. The FY17 budget increase is due primarily to personnel costs associated with the solicitor pay plan.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 3,516,675	\$ 3,849,605	\$ 4,070,027	\$ 220,422	6%	\$ 4,077,147	\$ 7,120	0%
OPERATING	\$ 425,273	\$ 414,772	\$ 713,127	\$ 298,355	72%	\$ 852,993	\$ 139,866	20%
CAPITAL	\$ 20,906	-	-	-	0%	-	-	0%
DATA PROCESSING	\$ 27,000	\$ 30,000	\$ 56,800	\$ 26,800	89%	\$ 94,800	\$ 38,000	67%
TOTAL	\$ 3,989,854	\$ 4,294,378	\$ 4,839,954	\$ 545,576	13%	\$ 5,024,940	\$ 184,986	4%
FTE	57	62	62			62		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



CLERK OF COURT

MISSION STATEMENT

To function as a team dedicated to serving the public, our legal professionals and court officials by preparing and maintaining accurate records and providing assistance in an understanding and compassionate manner. In addition we will provide customer service to everyone, with competence, professionalism and courtesy in compliance with the laws, rules and regulations of our State.

Goals and Objectives

- To provide a fully automated computer imaging system for files in Criminal and Civil Records.
- Utilize cutting edge technology in carrying out the responsibilities of our mission and daily operations.
- To ensure services are rendered in a courteous, timely and efficient manner.
- To provide a safe, harmonious and esthetically pleasant working environment for employees and customers
- Provide upgrade on worn desks, file cabinets.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Convert old case files and make current records available electronically	15%	20%	35%	45%
Employees taking technology self-development classes	15%	20%	30%	40%
Number of computers/printers upgraded	10	24	24	As needed
Number of Misfiles/missing files reported	30	20	15	0

BUDGET HIGHLIGHTS

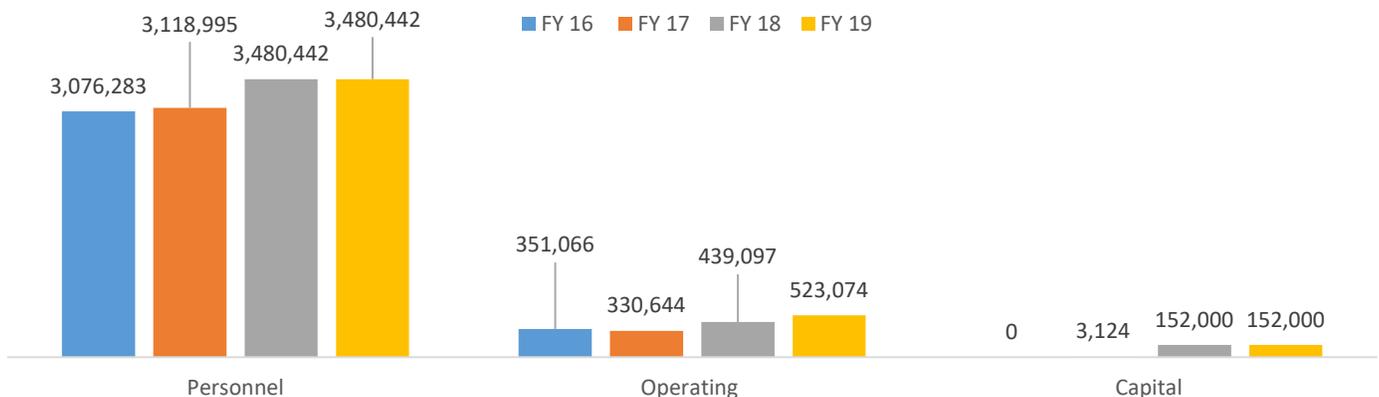
Clerk of Court is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 3,076,283	\$ 3,118,995	\$ 3,480,442	\$ 361,447	12%	\$ 3,480,442	-	0.0%
OPERATING	\$ 351,066	\$ 330,644	\$ 439,097	\$ 108,453	33%	\$ 523,074	\$ 83,977	19.1%
CAPITAL	-	\$ 3,124	\$ 152,000	\$ 148,876	4766%	\$ 152,000	-	0.0%
TOTAL	\$ 3,427,350	\$ 3,452,765	\$ 4,071,539	\$ 618,774	18%	\$ 4,155,516	\$ 83,977	2.1%
FTE	63	63	63			63		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



BOARD OF ELECTIONS AND VOTER REGISTRATION

MISSION STATEMENT

The mission of the Richland County Elections and Voter Registration Office is to ensure federal, state and local elections are conducted timely, responsibly and with the highest level of professional election standards, accountability, security and integrity, intended to earn and maintain public confidence in the electoral process.

Goals and Objectives

- To ensure the integrity of the election process by conducting elections according to the law, maintaining accuracy of the process and performing duties in an efficient manner.
- To simplify the election process and eliminate as many problems and errors as possible by continuing to train, re-train and certify election workers, involve neighborhood and community service groups and prepare better training resource materials for poll workers.
- To involve youth in the election process by recruiting 16-18 year old high school students and college students to serve as election-day workers and to continue educational projects within County schools.

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PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018
Provide clean audits for all elections	6	2	1
Maintain at least 80% of all poll managers and actively recruit 20%	2400	2600	2800
Foster partnerships with local organizations to enhance voter education and voter turnout by conducting various outreach programs with schools, agencies and community based organizations	10	15	20
Supply a minimum of two laptops per polling location to assist poll workers with processing voters using the electronic voter's registration list (EVRL)	383	400	400

BUDGET HIGHLIGHTS

The Board of Elections and Voter Registration were combined into one department in FY12. The Board of Election and Voter Registration is funded through the Countywide General Fund. The expenditures roll up into the Election sub-category for reporting purposes.

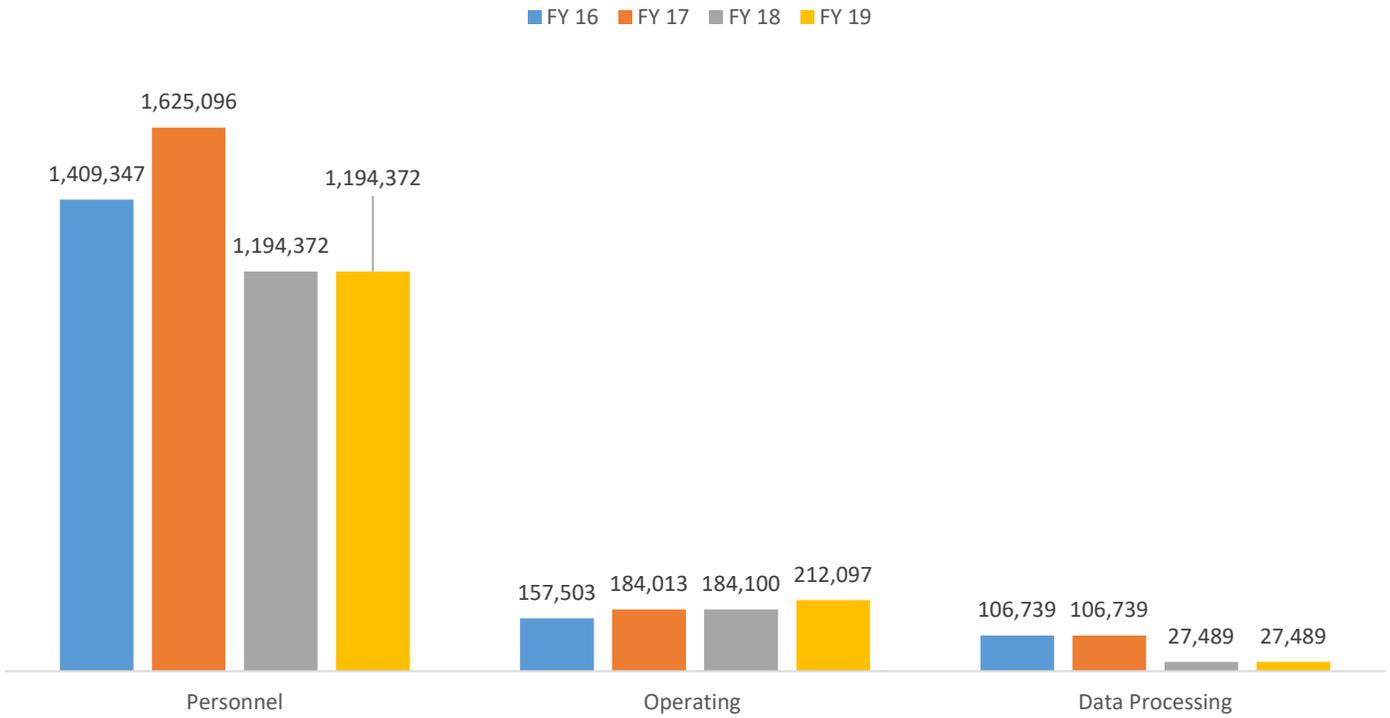
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,409,347	\$ 1,625,096	\$ 1,194,372	\$ (430,724)	-27%	\$ 1,194,372	-	0%
OPERATING	\$ 157,503	\$ 184,013	\$ 184,100	\$ 87	0%	\$ 212,097	\$ 27,997	15%
DATA PROCESSING	\$ 106,739	\$ 106,739	\$ 27,489	\$ (79,250)	-74%	\$ 27,489	-	0%
TOTAL	\$ 1,673,589	\$ 1,915,849	\$ 1,405,961	\$ (509,888)	-27%	\$ 1,433,958	\$ 27,997	2%
FTE	16	16	16			16		

*FY17 ending balances are preliminary and unaudited.

BOARD OF ELECTIONS AND VOTER REGISTRATION

Expenditure Type Comparison



AUDITOR

MISSION STATEMENT

To provide prompt, courteous and efficient services to the citizens of Richland County. Accurately calculate the millage rates in a fair and equitable manner to ensure the County has sufficient revenue to meet its operational objectives. Cooperatively work with stakeholders to ensure the integrity and constitutional objectives of the office are met.

Goals and Objectives

- Provide accessible services to the citizens through the customer service counter, telephone, e-mail, website services or community interactions.
- Ensure that all funds are taken into account when calculating the millage rate to protect taxpayers from excessive taxes.
- Ensure taxpayers are aware of their rights and eligibility for tax exemptions.
- Ensure that businesses are taxed properly and that fee agreements are enforced.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Number of tax notices prepared	593,674	607,453	615,000	622,500
Cost per tax notice prepared	\$ 2.13	\$ 2.21	\$ 2.30	\$ 2.36
Tax notices prepared per employee	28,270	28,926	29,286	29,643

Budget Highlights

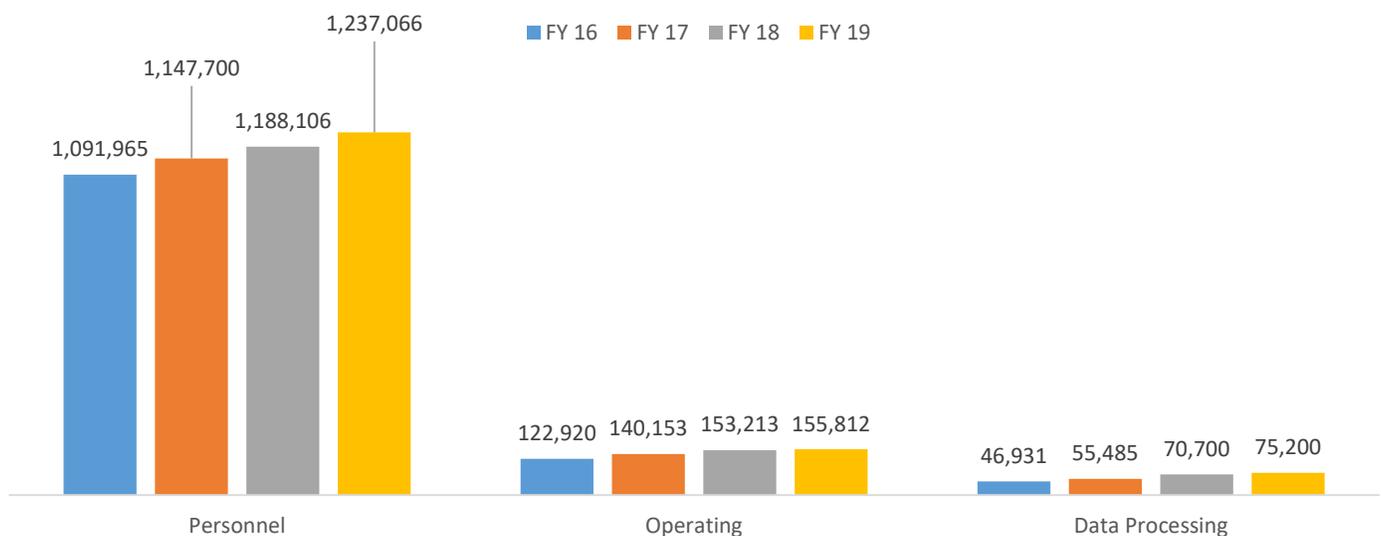
The Auditor's Office is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,091,965	\$ 1,147,700	\$ 1,188,106	\$ 40,406	4%	\$ 1,237,066	\$ 48,960	4%
OPERATING	\$ 122,920	\$ 140,153	\$ 153,213	\$ 13,060	9%	\$ 155,812	\$ 2,599	2%
DATA PROCESSING	\$ 46,931	\$ 55,485	\$ 70,700	\$ 15,215	27%	\$ 75,200	\$ 4,500	6%
TOTAL	\$ 1,261,817	\$ 1,343,339	\$ 1,412,019	\$ 68,680	5%	\$ 1,468,078	\$ 56,059	4%
FTE	21	21	22			22		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



TREASURER

MISSION STATEMENT

The Richland County Treasurer's Office will increase the trust our citizens have for their government by providing professional, innovative and responsive service.

Goals and Objectives

- Create new payment options for Richland County taxpayers.
- Improve reporting and communication with other departments, municipalities and school districts.
- Streamline tax payment processing to create new efficiencies in the Treasurer's Office.
- Maintain a professional organization with proper chain of command, supervisory and reporting standards.

BUDGET HIGHLIGHTS

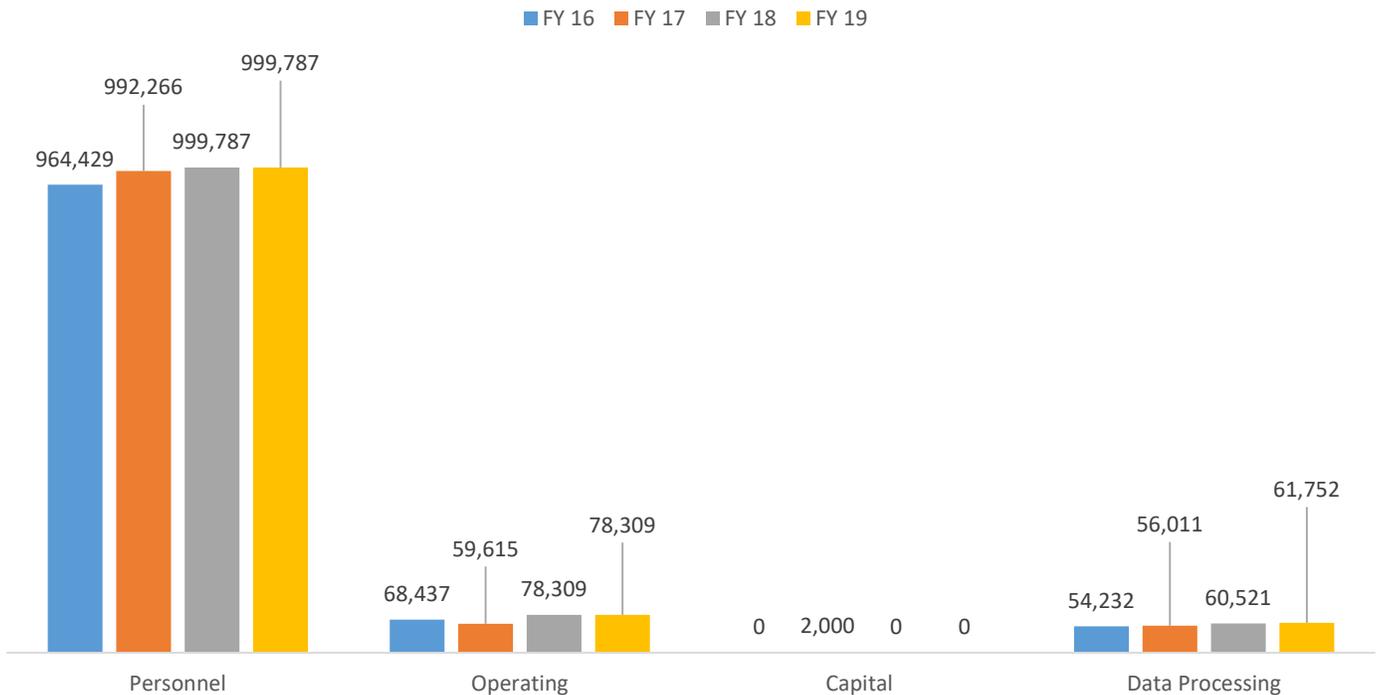
The Treasurer is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 964,429	\$ 992,266	\$ 99,787	\$ 7,521	0.8%	\$ 999,787	-	0%
OPERATING	\$ 68,437	\$ 59,615	\$ 78,309	\$ 18,694	31.4%	\$ 78,309	-	0%
CAPITAL	-	\$ 2,000	-	\$ (2,000)	100.0%	-	-	0%
DATA PROCESSING	\$ 54,232	\$ 56,011	\$ 60,521	\$ 4,510	8.1%	\$ 61,752	\$ 1,231	2%
TOTAL	\$1,087,100	\$ 1,109,894	\$ 1,138,617	\$ 28,723	2.6%	\$ 1,139,848	\$ 1,231	0%
FTE	20	20	20			20		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



TREASURER

Taxes at Tax Sale

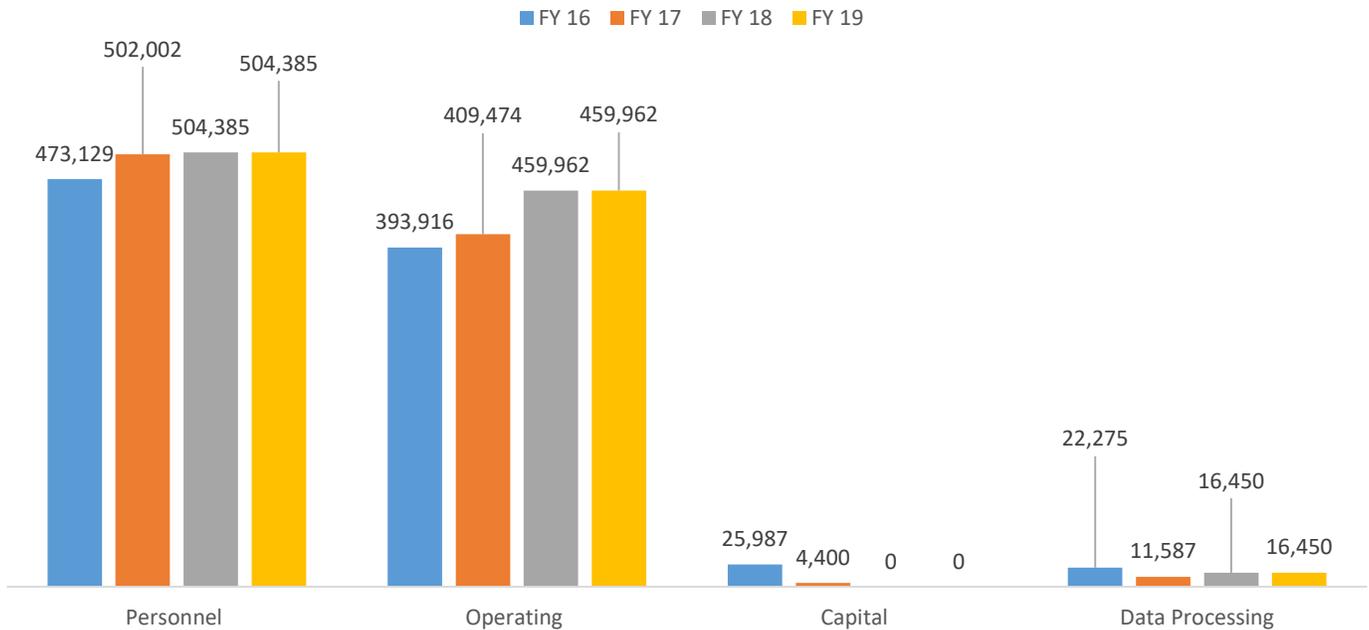
This division of the Treasurer accounts for the fees and expenditures associated with the sell and collection of delinquent taxes. The law provides for an additional fee to be charged on delinquent taxes requiring collection. Those additional funds are used to pay for the direct costs of collection on delinquent taxes. The budget is funded with revenues expected to be collected in the discharge of these duties.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 473,129	\$ 502,002	\$ 504,385	\$ 2,383	0.5%	\$ 504,385	-	0%
OPERATING	\$ 393,916	\$ 409,474	\$ 459,962	\$ 50,488	12%	\$ 459,962	-	0%
CAPITAL	\$ 25,987	\$ 4,400	-	\$ (4,400)	-100%	-	-	0%
DATA PROCESSING	\$ 22,275	\$ 11,587	\$ 16,450	\$ 4,863	42%	\$ 16,450	-	0%
TOTAL	\$ 915,308	\$ 927,465	\$ 980,797	\$ 53,332	6%	\$ 980,797	-	0%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



SHERIFF

MISSION STATEMENT

It is the mission of the Richland County Sheriff's Department to improve the quality of life of the citizens of Richland County by maintaining a high standard of professional accountability, reducing the fear of crime and reducing the fear of retaliation from those persons who constitute the criminal element within the County. This mission will be accomplished through the collaborative efforts of the Sheriff's Department and the community, by employing effective Community Policing strategies and problem-solving techniques, supported by aggressive enforcement of Federal, State and Local Laws.

Goals and Objectives

- Reduce property and violent crimes through intensified community education and collaboration.
- Increase technology assisted real-time actionable intelligence.
- Maintain effective response times throughout the County.
- Reduce fuel consumption by continuing to monitor activity and modify the Vehicle Policy to focus on core mission capability for patrol and investigations.
- Foster strong relationships and cultural understanding with minority communities.
- Maintain direct coordination and cooperation with Federal, State and Local law enforcement, public safety and military partners for Homeland Defense.
- Expand and consolidate efforts to reach at-risk youth through the creation of positive youth services programs and activities that focus on good citizenship and responsible decision making.
- Increase cooperation and coordination with other youth programs.

Performance Measures

OFFENSE	JANUARY 1, 2016 – JUNE 30, 2016	JANUARY 1, 2017 – JUNE 30, 2017	% CHANGE
VIOLENT CRIME	795	731	-8.05%
HOMICIDE	10	9	-10.00%
SEXUAL ASSAULT	61	47	-22.95%
ROBBERY	104	137	31.73%
ASSAULT	620	538	-13.23%
PROPERTY CRIME	4290	4830	12.59%
BURGLARY	796	750	-5.78%
LARCENY	2949	3457	17.23%
MOTOR VEHICLE THEFT	545	623	14.31%
TOTAL	5085	5561	9.36%

BUDGET HIGHLIGHTS

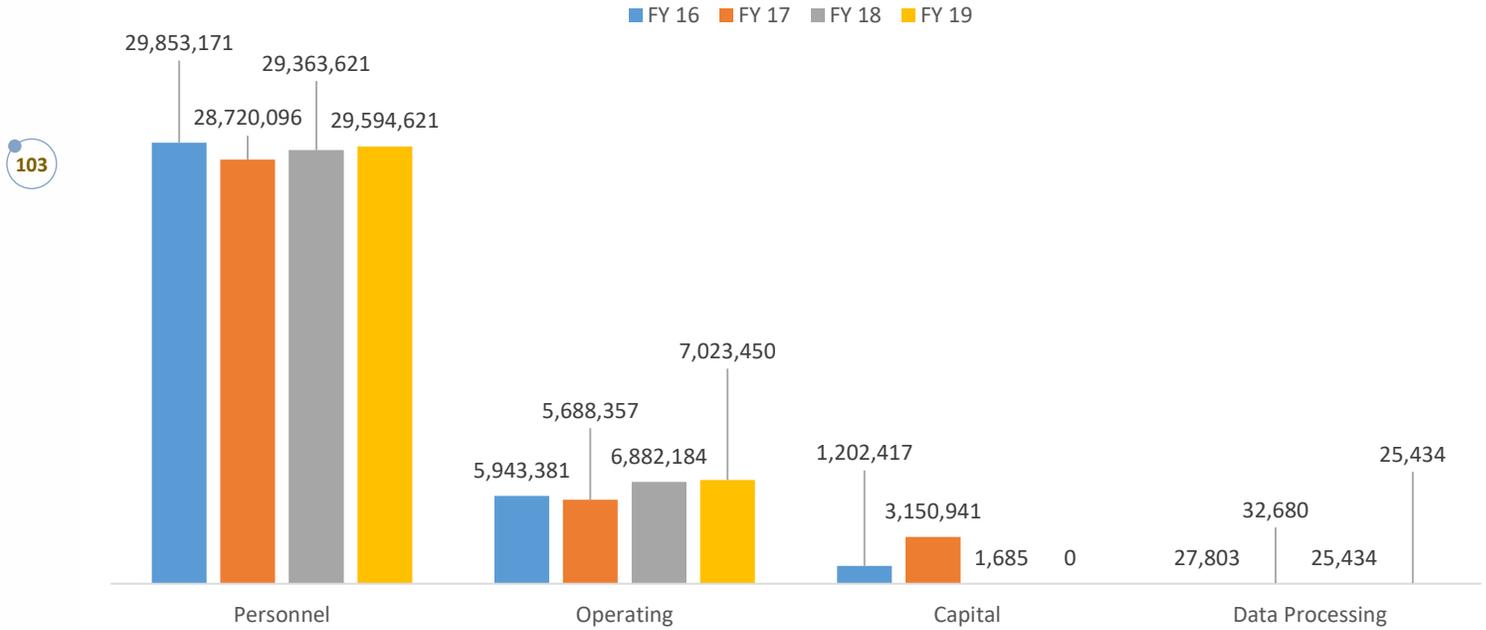
The Sheriff's Department is funded through the Countywide General Fund. The expenditures roll up into the Elected Officials sub-category for reporting purposes.

Fiscal Plan

SHERIFF	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 BUDGET	% GROWTH	FY 2019 BUDGET	% GROWTH
PERSONNEL	\$ 29,853,171	\$ 28,720,096	\$ 29,363,621	2.2%	\$ 29,594,621	0.7%
OPERATING	\$ 5,943,381	\$ 5,688,357	\$ 6,882,184	21%	\$ 7,023,450	2.0%
CAPITAL	\$ 1,202,417	\$ 315,094	\$ 1,685	-99.5%	-	-100%
DATA PROCESSING	\$ 27,803	\$ 32,680	\$ 25,434	-22.2%	\$ 25,434	0%
TOTAL	\$ 37,026,773	\$ 34,756,226	\$ 36,272,899	4.3%	\$ 36,643,505	1%
FTE	589	602	607		607	

SHERIFF

Expenditure Type Comparison



Sheriff: Special Duty

The County charges an administrative service fee of \$15 per hour that is collected by the Sheriff from parties who request Special Duty services. These funds are used to support the Sheriff’s Rank Structure Plan, the Victims Assistance Fund, the costs of offsetting the additional use of fuel and for the costs of administrative management of special duty assignments.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 BUDGET	% CHANGE	FY 2019 BUDGET	% CHANGE
PERSONNEL	\$ 1,494,951	\$ 1,752,067	\$ 1,450,416	-17%	\$ 1,450,416	0%
TOTAL	\$ 1,494,951	\$ 1,752,067	\$ 1,450,416	-17%	\$ 1,450,416	0%
FTE	2	2	2		2	

CORONER

MISSION STATEMENT

The Coroner's Office is responsible for investigating all suspicious, violent, sudden and unexpected deaths that occur in Richland County. The Coroner is responsible for collecting, storing and preserving evidence that is vital to the outcome of criminal cases. Additionally, the Coroner also investigates all deaths that occur in a hospital within the first 24 hours of admission. After the investigation is concluded, the Coroner determines whether the manner of death is due to natural causes, an accident, a suicide or a homicide. The Coroner also assists and counsels the families helping them to cope with their loss by using victim advocates.

Goals and Objectives

- Ensure that the citizens of Richland County receive the best possible investigation of each death.
- Ensure that the citizens of Richland County are kept informed about the status of a death investigation of a family member.
- Ensure that the citizens of Richland County are protected against known hazards that have caused a death by taking corrective measures.
- Adequately equip all deputy coroners so they can perform within the established and published guidelines and standards set forth by SC State Law and OSHA regulations.

PERFORMANCE INDICATORS

FY 2015 FY 2016 FY 2017

NUMBER OF CASES	3,149	3,665	3,817
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BUDGET HIGHLIGHTS

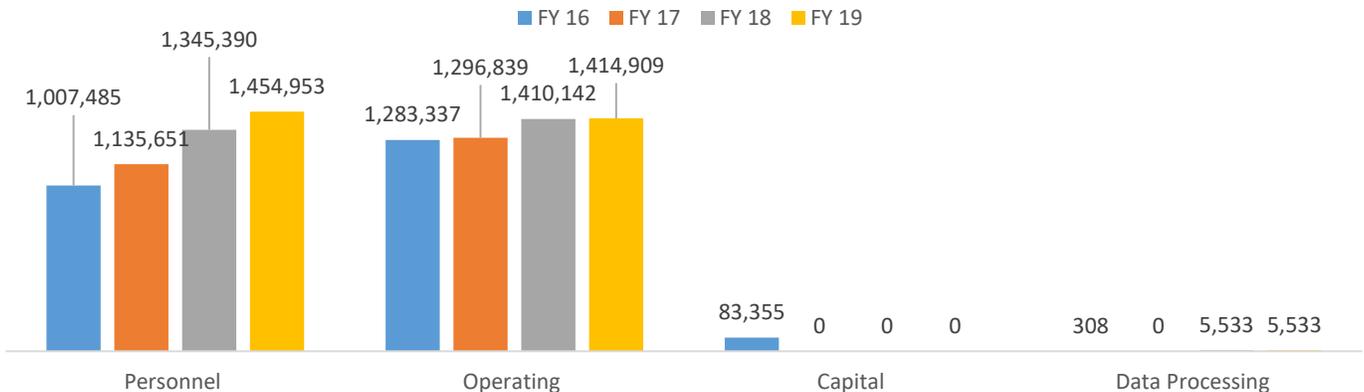
Coroner is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,007,485	\$1,135,651	\$1,345,390	\$209,739	18%	\$ 1,454,953	\$109,563	8%
OPERATING	\$ 1,283,337	\$1,296,839	\$1,410,142	\$113,303	9%	\$ 1,414,909	\$ 4,767	0%
CAPITAL	\$ 83,355	-	-	-	0%	-	-	0%
DATA PROCESSING	\$ 308	-	\$ 5,533	\$ 5,533	100%	\$ 5,533	-	0%
TOTAL	\$ 2,374,487	\$2,432,491	\$2,761,065	\$328,574	14%	\$ 2,875,395	\$114,330	4%
FTE	11	11	11			11		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



GENERAL FUND

INTERNAL SUPPORT

County Administrator

Public Information

County Risk Management

County Ombudsman

County Attorney

Finance Department

Procurement Department

Court Appointed Special Advocate

Human Resources

Central Services

Information Technology

Geographic Information Systems

Support Services

Facilities & Ground Maintenance
Division

- Judicial Center
- 2020 Hampton
- 1221 Gregg
- 1400 Huger St
- Powell Road
- Sheriff
- Voting
- Hamilton-Owens
- Two Notch Road
- DSS
- Eastover

- 1612 Marion
- EMS/Substations
- Beatty Road
- Pineview
- Utilities
- Decker
- Facility Projects
- Columbia Magistrate
- Blythewood Public Safety

COUNTY ADMINISTRATOR

MISSION STATEMENT

The mission of the County Administrator’s Office is to provide information and recommendations to the County Council that will assist the Council in making informed policy decisions and to ensure that Council’s directives are carried out as intended. Furthermore, the Administrator’s Office serves as facilitator and problem solver by supporting the County’s operating departments as they endeavor to fulfill their own individual missions.

Goals and Objectives

- Provide County Council with timely, relevant information to assist Council in making informed policy decisions.
- Develop a long-range grant funding plan, complete with grant type and availability, deadlines and tracking of new and existing grant programs, to meet the County’s infrastructure needs.
- Assure accountability by working with departments in developing, implementing and evaluating performance measures to improve efficiency and effectiveness of County operations.
- Develop a long-range strategic plan for the County where each individual department’s strategic plan contributes to the overall plan for the County.
- Continue to improve and focus County resources on neighborhood problems to foster sustainable, livable and safe neighborhoods.

BUDGET HIGHLIGHTS

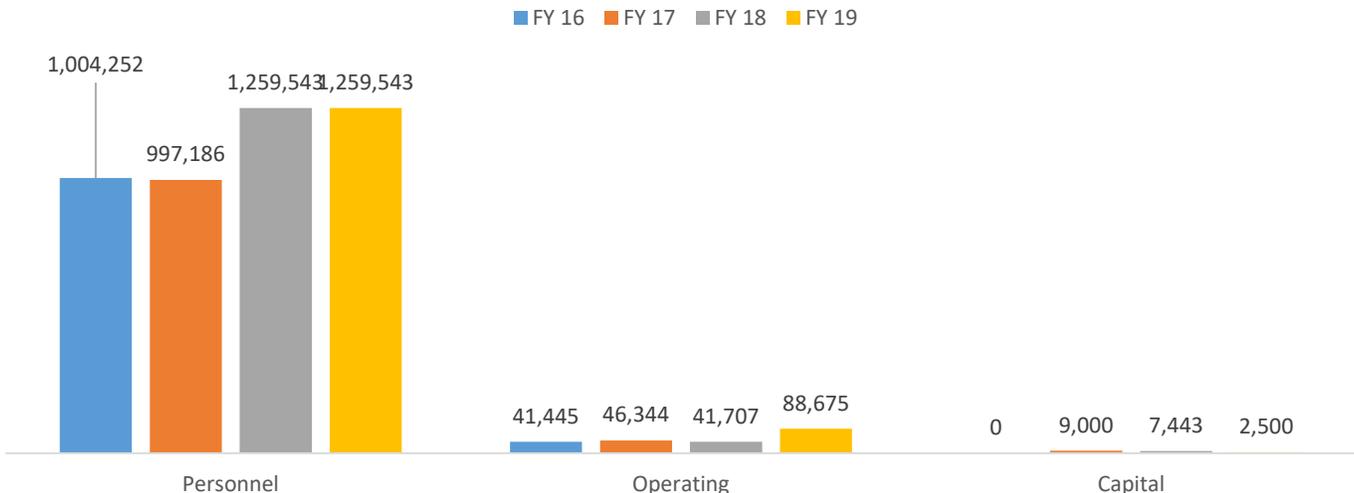
The County Administrator is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Executive sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,004,252	\$ 997,186	\$ 1,259,543	\$ 262,357	26%	\$ 1,259,543	-	0%
OPERATING	\$ 41,445	\$ 46,344	\$ 41,707	\$ (4,637)	-10%	\$ 88,675	\$ 46,968	113%
CAPITAL	-	\$ 9,000	\$ 7,443	\$ (1,557)	-17%	\$ 2,500	\$ (4,943)	-66%
TOTAL	\$ 1,045,697	\$ 1,052,530	\$ 1,308,693	\$ 256,163	24%	\$ 1,350,718	\$ 42,025	3%
FTE	11	11	11	11		11		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



PUBLIC INFORMATION OFFICE

MISSION STATEMENT

The mission of the Richland County Office of Public Information is to engage residents through the use of innovative and comprehensive methods of communications.

The Richland County Office of Public Information supports the communication needs of the County Council, Administration and departments. The office is the main point of contact for media and also interacts directly with the public. Communication tools used include various social media platforms, (Facebook, YouTube and Twitter) as well as the County website, e-newsletter, cable channel, news releases and fliers.

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Goals and Objectives

- Promote County services and programs.
 - Increase direct outreach to residents.
 - Improve media relations.
- Improve use of electronic resources.
 - Create and secure more video content for cable channel.
 - Continue to build social media community.

BUDGET HIGHLIGHTS

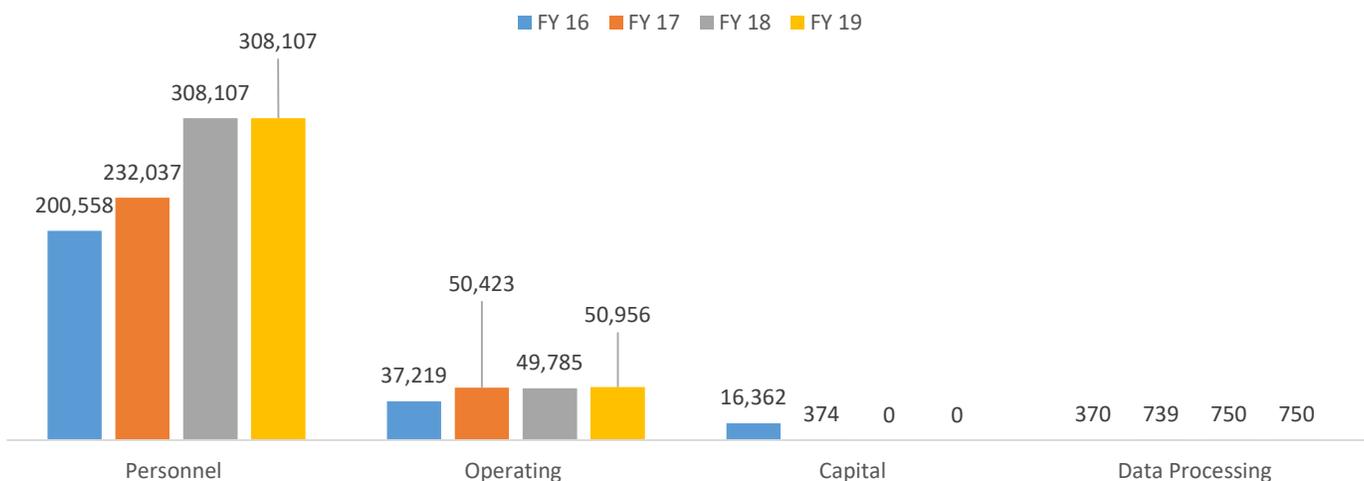
The Public Information Office is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 200,558	\$ 232,037	\$ 308,107	\$ 76,070	33%	\$ 308,107	-	0%
OPERATING	\$ 37,219	\$ 50,423	\$ 49,785	\$ (638)	-1%	\$ 50,956	\$ 1,171	2%
CAPITAL	\$ 16,362	\$ 374	-	\$ (374)	-100%	-	-	0%
DATA PROCESSING	\$ 370	\$ 739	\$ 750	\$ 11	1%	\$ 750	-	0%
TOTAL	\$ 254,510	\$ 283,574	\$ 358,642	\$ 75,068	26%	\$ 359,813	\$ 1,171	0%
FTE	4	6	6			6		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



RISK MANAGEMENT

MISSION STATEMENT

Risk Management works to efficiently maintain a safe environment at Richland County facilities. Risk Management works to protect the County and employees from liability through extensive training and efficient use of resources.

Goals and Objectives

- Contain costs while operating quality risk management programs.
- Provide safety program structure and training.

	FY 2016	FY 2017	FY 2018	FY 2019
Safety classes required	-	45	55	65
Safety classes provided	-	48	-	-
Audits required	-	3	8	12
Audits completed	-	3	-	-
Programs requiring review	30	30	30	30
Programs reviewed	30	30	-	-
Inspections required	-	25	50	65
Inspections completed	-	25	-	-

BUDGET HIGHLIGHTS

Risk Management is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the internal support sub-category for reporting purposes. Total worker's compensation for all General Fund departments is included in the risk management budget. Central garage provides some revenue from collected fees.

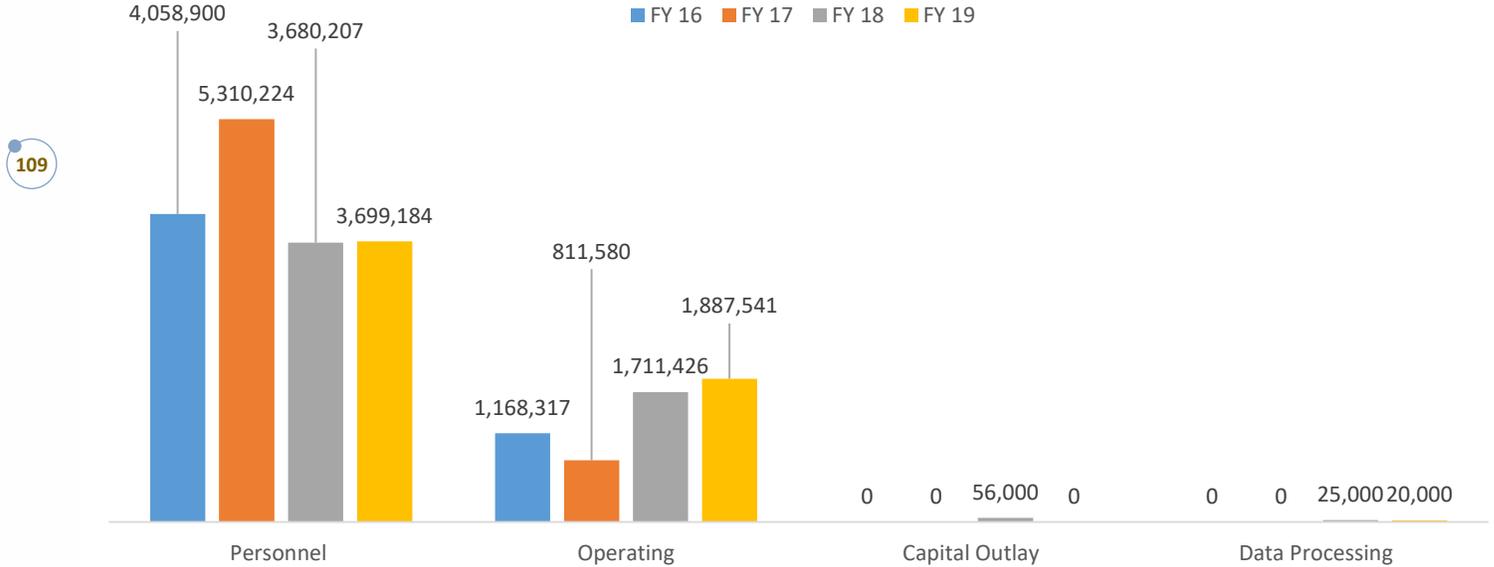
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 4,058,900	\$ 5,310,224	\$ 3,680,207	\$ (1,630,017)	-31%	\$ 3,699,184	\$ 18,977	1%
OPERATING	\$ 1,168,317	\$ 811,580	\$ 1,711,426	\$ 899,846	111%	\$ 1,887,541	\$176,115	10%
CAPITAL OUTLAY	-	-	\$ 56,000	\$ 56,000	0%	-	\$(56,000)	-100%
DATA PROCESSING	-	-	\$ 25,000	\$ 25,000	0%	\$ 20,000	\$ (5,000)	-20%
TOTAL	\$ 5,227,217	\$6,121,804	\$ 5,472,633	\$ (649,171)	-11%	\$ 5,606,725	\$134,092	2%
FTE	2	3	3			3		

*FY17 ending balances are preliminary and unaudited.

RISK MANAGEMENT

Expenditure Type Comparison

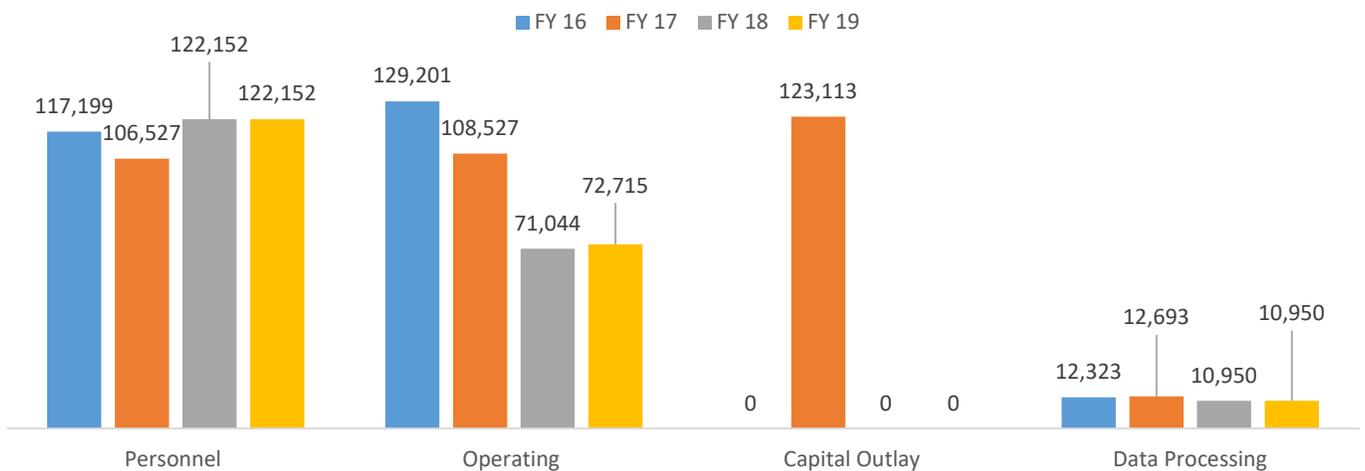


Fiscal Plan

CENTRAL GARAGE	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 117,199	\$ 106,527	\$ 122,152	\$ 15,625	15%	\$ 122,152	-	0%
OPERATING	\$ 129,201	\$ 108,527	\$ 71,044	\$ (37,483)	-35%	\$ 72,715	\$ 1,671	2%
CAPITAL OUTLAY	-	\$ 123,113	-	\$ (123,113)	-100%	-	-	0%
DATA PROCESSING	\$ 12,323	\$ 12,693	\$ 10,950	\$ (1,743)	-14%	\$ 10,950	-	0%
TOTAL	\$ 258,723	\$ 350,861	\$ 204,146	\$ (146,715)	-42%	\$ 205,817	\$ 1,671	1%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



OMBUDSMAN

MISSION STATEMENT

The Richland County Ombudsman’s Office is committed to providing seamless, quality service with minimal bureaucracy by making every attempt possible to obtain a positive, fair and equitable resolution for citizens’ concerns and requests.

Goals and Objectives

- Create a service oriented culture in Richland County that delivers world-class service.
- Provide customer service training for internal and external staff to exceed citizens’ expectations and deliver excellent service.
- Ensure quality customer satisfaction internally and externally through citizen surveys.
- Continuously empower and provide representatives with knowledge and updates on County related matters to ensure efficiency and accuracy.
- Strengthen internal and external communication.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Monitor phone calls & correspondence for accuracy	80%	90%	100%	100%
Conduct bi-weekly customer service training and knowledge tests for internal staff	65%	80%	100%	100%
Percentage of departments that met quarterly for feedback	100%	100%	100%	100%

BUDGET HIGHLIGHTS

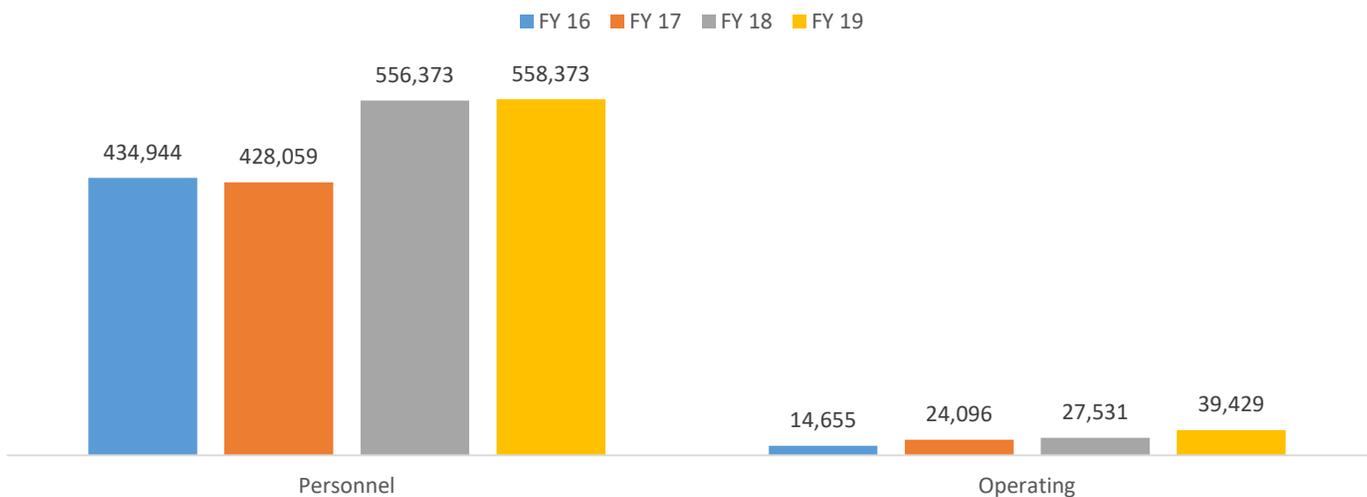
The Ombudsman's Office is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Executive sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 434,944	\$ 428,059	\$ 556,373	\$ 128,314	30%	\$ 558,373	\$ 2,000	0.4%
OPERATING	\$ 14,655	\$ 24,096	\$ 27,531	\$ 3,435	14%	\$ 39,429	\$ 11,898	43.2%
TOTAL	\$ 449,599	\$ 452,155	\$ 583,904	\$ 131,749	29%	\$ 597,802	\$ 13,898	2.4%
FTE	10	11	11			11		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



COUNTY ATTORNEY

MISSION STATEMENT

To provide comprehensive legal services to Richland County, its elected and appointed officials, department heads and personnel including: counseling, litigating, representing County entities and personnel in administrative, judicial and appellate proceedings, drafting pleadings, opinions, memoranda, briefs, motions, ordinances, resolutions, proclamations, deeds, contracts, leases and other instruments.

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Goals and Objectives

Continue to implement the new tracking system (Client Profiles) which will provide exact figures as to the number of lawsuits completed and those completed favorably for Richland County.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Number of incoming litigation files processed	150	150	150
Number of incoming claim files processed	5	3	4
Number of subject files processed	40	83	75
Number of grievance files processed	15	5	4
Number of SHAC files processed	2	3	1
Number of Freedom of Information Act requests processed	490	590	750
Number of ordinances composed for County Council	85	88	86
Number of legal opinions drafted	>500	>1500	>1500

BUDGET HIGHLIGHTS

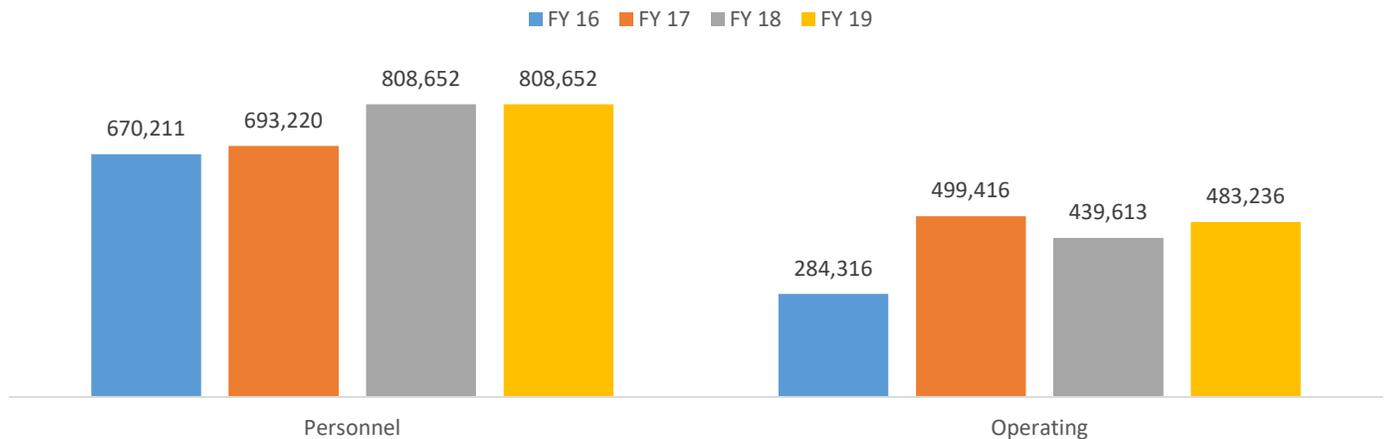
The County Attorney is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll-up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF(\$)	DIFF(%)	FY 2019 ADOPTED	DIFF(\$)	DIFF(%)
PERSONNEL	\$ 670,211	\$ 693,220	\$ 808,652	\$ 115,432	17%	\$ 808,652	-	0%
OPERATING	\$ 284,316	\$ 499,416	\$ 439,613	\$ (59,803)	-12%	\$ 483,236	\$ 43,623	10%
TOTAL	\$ 954,527	\$ 1,192,637	\$ 1,248,265	\$ 55,628	5%	\$ 1,291,888	\$ 43,623	3%
FTE	7	8	8			8		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



FINANCE

MISSION STATEMENT

To provide accounting, financial operations and reporting services to County departments, citizens and other users of the County's financial information. Finance manages, directs and safeguards the assets of Richland County.

Goals and Objectives

- Ensure Accounts Payable transactions are processed and recorded to the County's general ledger in a timely and accurate manner.
- To ensure utility system revenues are available to meet the respective utility system expenditures needs by maintaining the customer's receivable accounts at a current aging level and by making sure delinquent accounts are made current or disconnected in a timely manner.
- To ensure Richland County employees are paid in an accurate and timely fashion by having voids or manual payroll checks less than 1% of total payments and that personnel action forms (PAF) are received in a timely fashion to reduce retro pay.
- Efficiently administer grant funding in accordance with both Federal and County guidelines.
- Complete the annual audit in compliance with the new GASB Reporting Model, to complete the CAFR within 6 months of year end and to submit the CAFR to the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Prepare monthly financial reports by the end of the month for the preceding month through the continued automation of the financial reporting process utilizing the financial system.
- Demonstrate compliance with Federal grant funding regulations by registering a clean A-133 with the Office of Management and Budget.
- Submit the approved budget document for review under the Government Finance Officers Association Distinguished Budget Presentation Award program.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Date audited CAFR published	12/01/15	12/01/16	12/01/17
Month-end closing (days after month-end)	30 days	30 days	30 days
Percentage of total AR collection for utility system	95%	95%	95%
Number AR collections for utility over 90 days	<100	<100	<100
Percentage of AP check voids due to error	<.1%	<.1%	<.1%
Percentage of PAF submitted that required retro pay	<10%	<10%	<10%
Budget transfers processed within 2 business days	99%	99%	99%
Monthly financial reports generated	Yes	Yes	Yes

BUDGET HIGHLIGHTS

Finance is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,062,491	\$ 1,064,324	\$ 1,375,256	\$ 310,932	29%	\$ 1,375,256	-	0%
OPERATING	\$ 328,613	\$ 370,041	\$ 186,478	\$ (183,563)	-50%	\$ 190,867	\$ 4,389	2%
TOTAL	\$ 1,391,105	\$ 1,434,365	\$ 1,561,734	\$ 127,369	9%	\$ 1,566,123	\$ 4,389	0.3%
FTE	23	23	23			24		

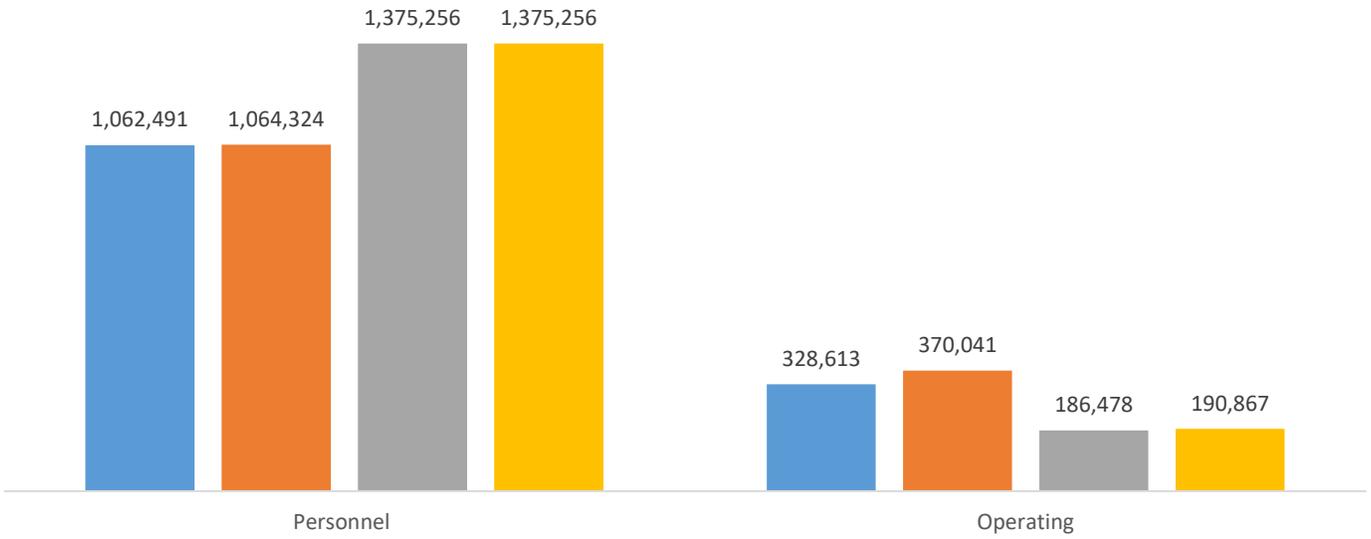
*FY17 ending balances are preliminary and unaudited.

FINANCE

Expenditure Type Comparison

FY 16 FY 17 FY 18 FY 19

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PROCUREMENT

MISSION STATEMENT

Procurement shall solicit and negotiate to obtain fair and reasonable prices, provide quality and effective support to customers, ensuring dependable source of supply and maintain an optimum balance of quality and cost to provide support to all, while maintaining the public's trust and fulfilling the policy and objectives of the County. This mission shall be achieved with cooperative and meaningful dialogue to positively impact goals and efforts of the County to provide quality services to all its citizens.

Goals and Objectives

- Research and implement additional avenues of cost savings for the County.
- Provide quality and effective support to customers, ensuring dependable source of supply and maintaining an optimum balance of quality and cost.
- Further simplify and streamline the procurement process.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Improve evaluation of contractors	5%	5%	5%
Decrease administrative processing time for small purchases	5%	5%	5%
Widen competition	10%	10%	10%
Make solicitations available electronically	5%	5%	5%
Increase cooperative purchase	10%	10%	10%
Improve dissemination of information	5%	5%	5%
Improve delivery requirements	5%	5%	5%

BUDGET HIGHLIGHTS

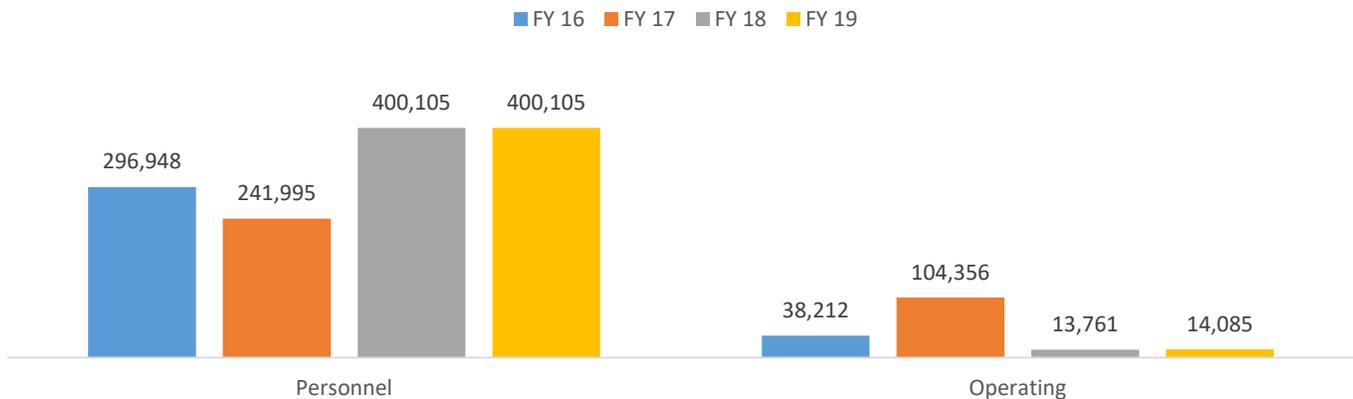
Procurement is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the internal support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 296,948	\$ 241,995	\$ 400,105	\$ 158,110	65%	\$ 400,105	-	0.0%
OPERATING	\$ 38,212	\$ 104,356	\$ 13,761	\$ (90,595)	-87%	\$ 14,085	\$ 324	2.4%
TOTAL	\$ 335,160	\$ 346,352	\$ 413,866	\$ 67,514	19%	\$ 414,190	\$ 324	0.1%
FTE	16	19	20			20		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



COURT APPOINTED SPECIAL ADVOCATES (CASA)

MISSION STATEMENT

To advocate for the best interests of abused and neglected children in Richland County Family Court by providing quality volunteer and legal representation to ensure every child a safe, permanent and nurturing home. RCCASA recruits, trains and supports community volunteers to serve in the role as Guardian ad Litem for abused and neglected children. RCCASA is required by statute to provide a Guardian ad Litem for 100% of the children whose interest is before the Richland County Family Court for Child Abuse/Neglect issues. RCCASA is an accredited program through National CASA and adheres to the standards of excellence in child advocacy and volunteer management.

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Goals and Objectives

- A CASA Volunteer will be appointed for 100% of the children whose interests are before the RC Family Court for allegations of child maltreatment.
- Richland County CASA will be an inclusive organization whose staff, Board of Directors and volunteer resources reflect the diverse demographics of the children and families served by the organization.
- Richland County CASA will provide quality legal and volunteer support services to the volunteer Guardian's ad Litem (GAL).
- Richland County CASA will provide quality on-going training for volunteers.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Volunteers trained	72	86	100	100
Volunteer Attrition Rate	16%	6%	10%	10%
CASA attorney represents CASA GAL in court	100%	100%	100%	100%
CASA staff accompany GAL to court	100%	100%	100%	100%
CASA will post learning sessions on website.	15	15	15	15
RCCASA will host Volunteers for Youth Conference	1	1	1	1
Host a Diversity Retreat	1	1	1	1
Host recruitment events to attract male and diverse guardians	10	10	10	10

BUDGET HIGHLIGHTS

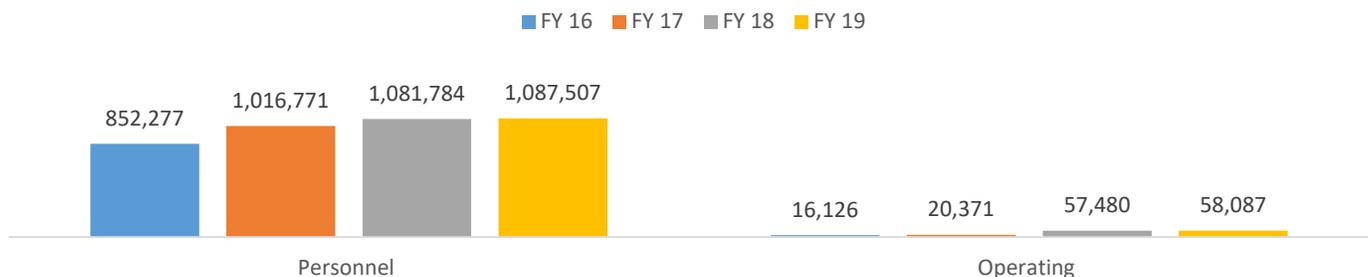
CASA is established and managed by a separate board with a portion of the operating cost funded through the Countywide General Fund. The expenditures roll up into the Administration and Staff Services sub-category for reporting purposes. CASA also receives funding via a State of South Carolina Grant.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 852,277	\$ 1,016,771	\$ 1,081,784	\$ 65,013	6%	\$ 1,087,507	\$ 5,723	0.5%
OPERATING	\$ 16,126	\$ 20,371	\$ 57,480	\$ 37,109	182%	\$ 58,087	\$ 607	1.1%
TOTAL	\$ 868,403	\$ 1,037,143	\$ 1,139,264	\$ 102,121	10%	\$ 1,145,594	\$ 6,330	0.6%
FTE	16	19	20			20		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



HUMAN RESOURCES

MISSION STATEMENT

To develop and implement a modern personnel program for the County. This effort includes employment activities, policy and procedure development, benefits and compensation, administration, performance management, wellness activities, employee relations and training development. The department's goal is also to support the development of Richland County's human resources and work culture. Believe that a diverse, respectful environment allows human potential to flourish and grow. Our commitment is to advance Richland County's mission of excellence.

Goals and Objectives

- Support and uphold the mission of the government of Richland County by becoming a strategic business partner.
- Provide accurate and prompt information supporting the County and Human Resources missions through an effective communication plan.
- Develop and deliver policies and procedures that are legally defensible and promote awareness and compliance.
- To recognize, understand and appreciate cultural diversity through effective programs that promote the values of our diverse workforce.
- To create and improve cost effective and competitive services that provide for an increase in efficiency, simplification, streamlining and easier accessibility by reducing paperwork and redundancies.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
HR cost per full-time County position	\$ 475	\$ 480	\$ 470
Number of County positions per HR FTE	200	191	205
Countywide turnover rate	16%	15%	17%
Number of applications processed	4,500	4,700	6,400
Number of training classes held	20	24	19

BUDGET HIGHLIGHTS

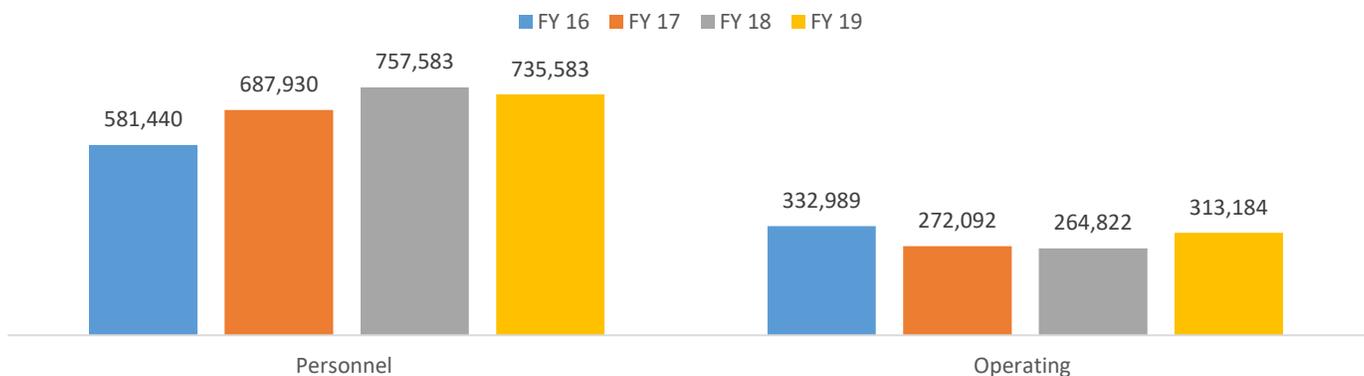
Human Resources is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF(\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 581,440	\$ 687,930	\$ 757,583	\$ 69,653	10%	\$ 735,583	\$ (22,000)	-2.9%
OPERATING	\$ 332,989	\$ 272,092	\$ 264,822	\$ (7,270)	-3%	\$ 313,184	\$ 48,362	18.3%
TOTAL	\$ 914,429	\$ 960,022	\$ 1,022,405	\$ 62,383	6%	\$ 1,048,767	\$ 26,362	2.6%
FTE	11	11	11			11		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



CENTRAL SERVICES

MISSION STATEMENT

To provide all departments of Richland County Government with efficient and accurate handling, distribution and processing of all Mail, Printing and Delivery Services, while utilizing all resources, including staff, in an efficient and cost effective manner.

Goals and Objectives

- To ensure all mail is processed in adherence to the policies and procedures established by the United States Postal Service by providing efficient, high quality and professional printing service to County departments.
- Provide efficient, high quality and professional customer service in the processing of all Countywide mail.
- Utilize work order system to tract printing request to generate reports on quantities, material cost, labor cost and completion time line.

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PERFORMANCE INDICATORS

	FY 2016	FY 2017	FY 2018	FY 2019
Provide accurate accumulated date for cost effectiveness.	From created spread sheet, we are now able to track and project cost in helping develop future needs	Now using current spread sheet data to accurately project budgetary cost effectiveness	Use spreadsheet projections to assist in financial needs	Project future quantities to assist in developing financial needs
Putting in place documents to insure that professional service is given	Put in place certain measures to insure that the mailing process is done effectively	Collected from current data sheets and indicators, the mailing process is done with more up to date accuracy	Use data collected from current spread sheet for performance measures	Continue to track customer service data to increase customer satisfaction
Record printing request by requested date, quantity, completion and final cost	We are now able to indicate printing cost, delivery and show completion time and date	Since using spread sheet and date collected, we are able to complete printing request more accurately	Use data from spread sheet to help indicate future efficient equipment utilization	Track printing request to accurately project budgetary cost

BUDGET HIGHLIGHTS

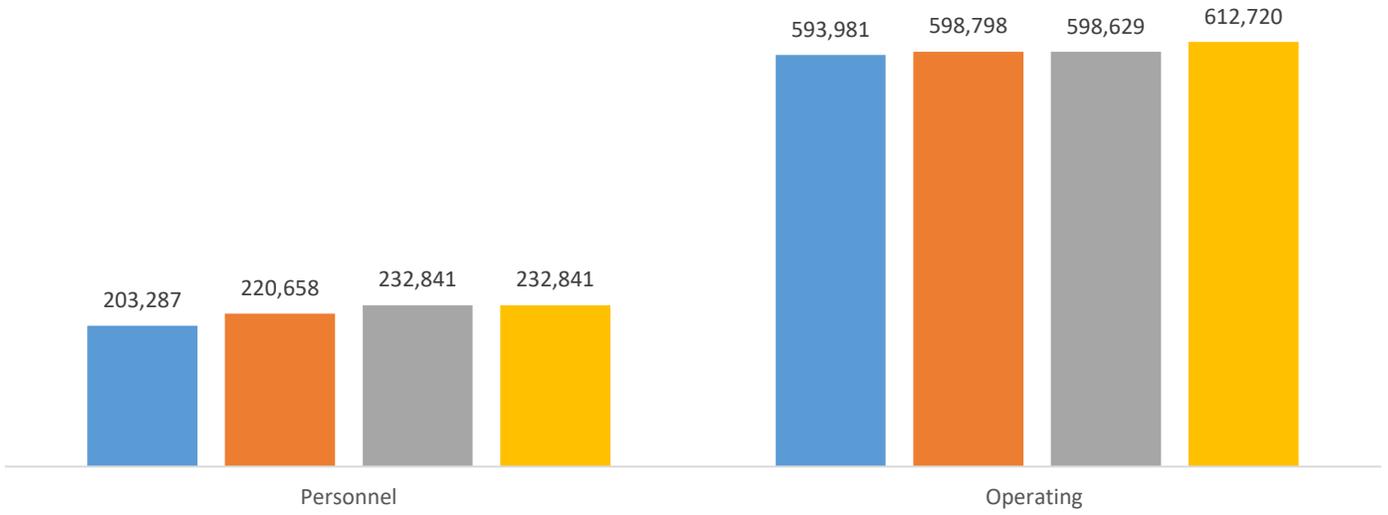
	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 203,287	\$ 220,658	\$ 232,841	\$ 12,183	6%	\$ 232,841	-	0%
OPERATING	\$ 593,981	\$ 598,798	\$ 598,629	\$ (169)	0%	\$ 612,720	\$ 14,091	2%
TOTAL	\$ 797,268	\$ 819,456	\$ 831,470	\$ 12,014	1%	\$ 845,561	\$ 14,091	2%
FTE	5	5	5			5		

*FY17 ending balances are preliminary and unaudited.

CENTRAL SERVICES

Expenditure Type Comparison

FY 2016 FY 2017 FY 2018 FY 2019



INFORMATION TECHNOLOGY

MISSION STATEMENT

The mission of the Information Technology Department (RCIT) is to provide technological vision and leadership to reinvent, reengineer and streamline government wherever technology can align with the County's strategic goals and contribute towards increased efficiencies, increased effectiveness, increased revenues and reduced costs.

Goals and Objectives

- RCIT will lead a major security effort to ensure the highest possible level of security of the County's systems and data. Towards that goal, RCIT will work with security experts to perform assessments and recommendations. Staff will receive training on the latest security tools and will deploy new features to tighten security, increase encryption, reduce spam, thwart hackers, viruses, malware and electronic terrorism.
- RCIT will improve the Council Agenda system by adding voting capabilities and enhanced video options.
- RCIT will provide and/or offer new social media options for the County to adopt.
- RCIT will improve County's ability to have interactive engagement with its citizens on the County's website.

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PERFORMANCE INDICATORS

	FY 2016	FY 2017	FY 2018	FY 2019
Add survey to website	-	-	1	1
Successful deployment of CIVICHR system	-	-	Successfully deployed	-

BUDGET HIGHLIGHTS

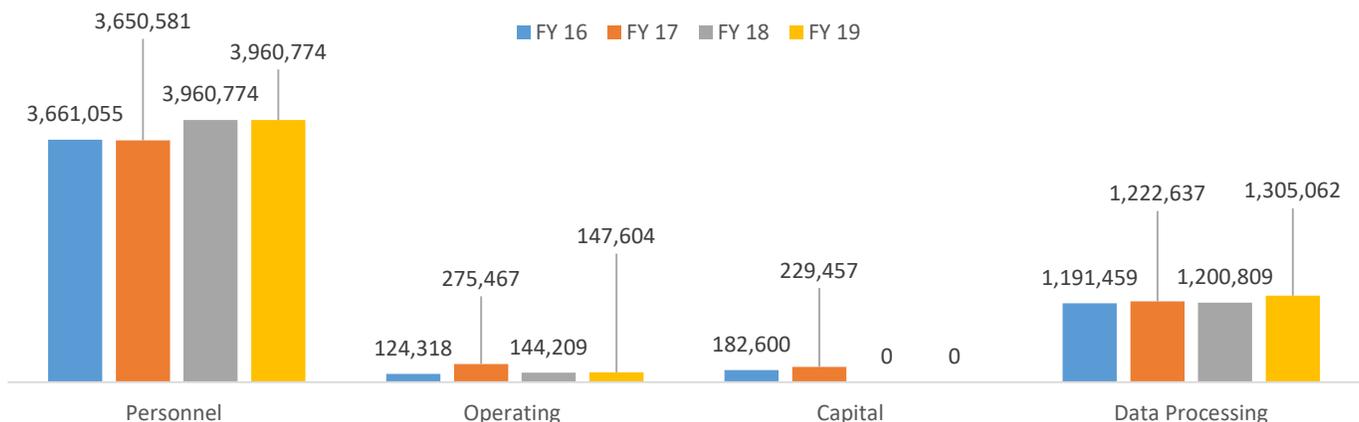
The Information Technology Department is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 3,661,055	\$ 3,650,581	\$ 3,960,774	\$ 310,193	8%	\$ 3,960,774	-	0%
OPERATING	\$ 124,318	\$ 275,467	\$ 144,209	\$ (131,258)	-48%	\$ 147,604	\$ 3,395	2%
CAPITAL	\$ 182,600	\$ 229,457	-	\$ (229,457)	-100%	-	-	0%
DATA PROCESSING	\$ 1,191,459	\$ 1,222,637	\$ 1,200,809	\$ (21,828)	-2%	\$ 1,305,062	\$ 104,253	9%
TOTAL	\$ 5,159,434	\$ 5,378,144	\$ 5,305,792	\$ (72,352)	-1%	\$ 5,413,440	\$ 107,648	2%
FTE	49	49	49			49		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparisons



GEOGRAPHIC INFORMATION SYSTEMS

MISSION STATEMENT

The mission of the GIS Department is to establish a foundation of geographic information to support community decision-making. The GIS program will provide the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. Hereby, we will reinvent, reengineer and streamline government wherever spatial technology can contribute towards increased efficiencies and effectiveness.

Goals and Objectives

- Build a framework of fundamental geographic data elements for use in a County government GIS.
- Coordinate most GIS activities and data concerning Richland County and ensure that geographic information related services are delivered effectively and in a timely manner.
- Make geographic and related information available to citizens while protecting County investments in data development.
- To empower County employees and citizens by providing appropriate tools for the retrieval and analysis of spatial data for use in answering practical, policy and political questions.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
LICENSES USED	15	15	15	15

BUDGET HIGHLIGHTS

GIS is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

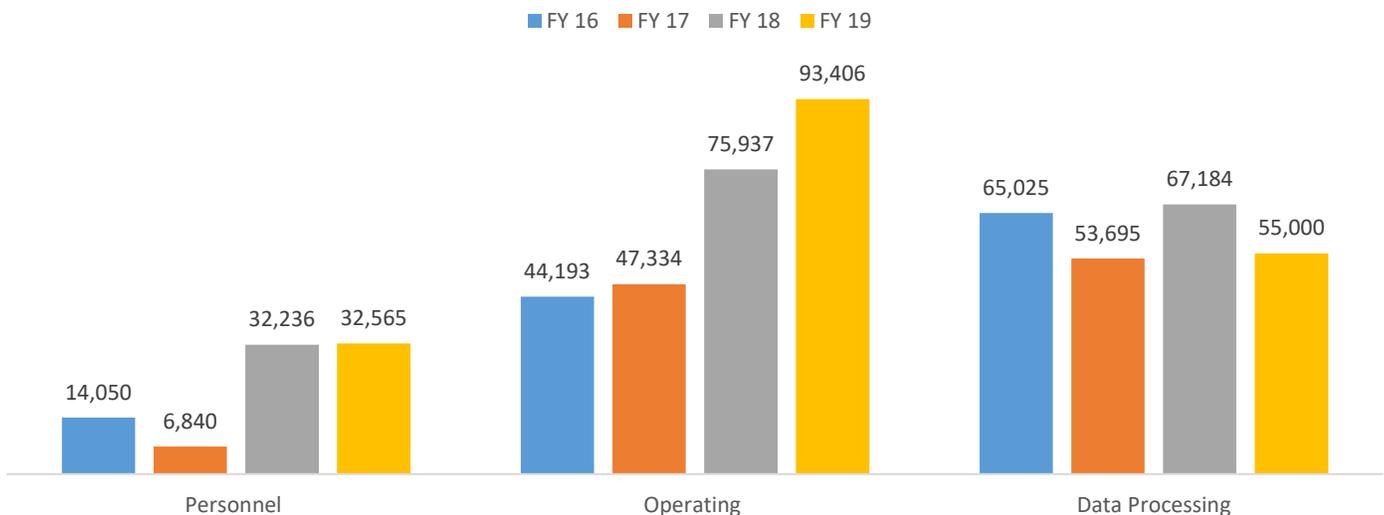
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 14,050	\$ 6,840	\$ 32,236	\$ 25,396	371%	\$ 32,565	\$ 329	1.0%
OPERATING	\$ 44,193	\$ 47,334	\$ 75,937	\$ 28,603	60%	\$ 93,406	\$ 17,469	23.0%
DATA PROCESSING	\$ 65,025	\$ 53,695	\$ 67,184	\$ 13,489	25%	\$ 55,000	\$ (12,184)	-18.1%
TOTAL	\$123,270	\$ 107,870	\$ 175,357	\$ 67,487	63%	\$ 180,971	\$ 5,614	3.2%

*FY17 ending balances are preliminary and unaudited.

GIS personnel expenditure is mainly funded through the Richland County I.T. department.

Expenditure Type Comparison



SUPPORT SERVICES

MISSION STATEMENT

To provide centralized support to the divisions of the Department of support Services and the employees in the areas of human resources, finance, procurement, material management and technical areas.

Goals and Objectives

- Ensure continuity of all division's operations by centralizing normal business operations to include procurement, purchase card, human resources, safety and training processes.
- Track training, personnel actions and accidents/incidents, reduce personnel actions and provide record training for employees.
- Improve the overall department management of procurement process.

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PERFORMANCE INDICATORS	FY 2016	FY 2017	FY 2018	FY 2019
Reduction in quantity of expenditure reallocations	Monitor the reallocations monthly to show increases and decreases of expenditures which enable us to track all purchase and transactions	Continue to coordinate the supply, distribution, storage and recording of materials to maintain quantities adequate for current needs without excessive over supply or loss	Chart transactions to accurately show increases and decreases of expenditures	Continue to chart transactions and monitor reallocations accurately
Reduce quantity of budget transfers and negative accounts	Continue to inform division managers of shortfall in advance to avoid negative account occurrence in order to continue to reduce budget transfers	Reconcile accounts in advance to determine shortfalls and continue to inform division managers of shortfalls in advance to avoid account occurrences in order to reduce budget transfers	Monitor accounts to avoid negative account occurrences that will cause a reduction in budget transfers	Continue to monitor accounts to avoid negative account occurrences that will cause a reduction in budget transfers
Reduction in duplicate information and request for HR concerns	Continue to schedule the annual meeting with all employees to discuss HR related items (benefits, training and personnel issues) to identify strategies and programs needed to be compliant	Evaluate and monitor HR related items to identify strategies and programs that can be utilized to ensure that employees are compliant	Proactively address HR related issues by administering programs with appropriate training and support	Continue to proactively address HR related issues by administering programs with appropriate training and support

SUPPORT SERVICES

BUDGET HIGHLIGHTS

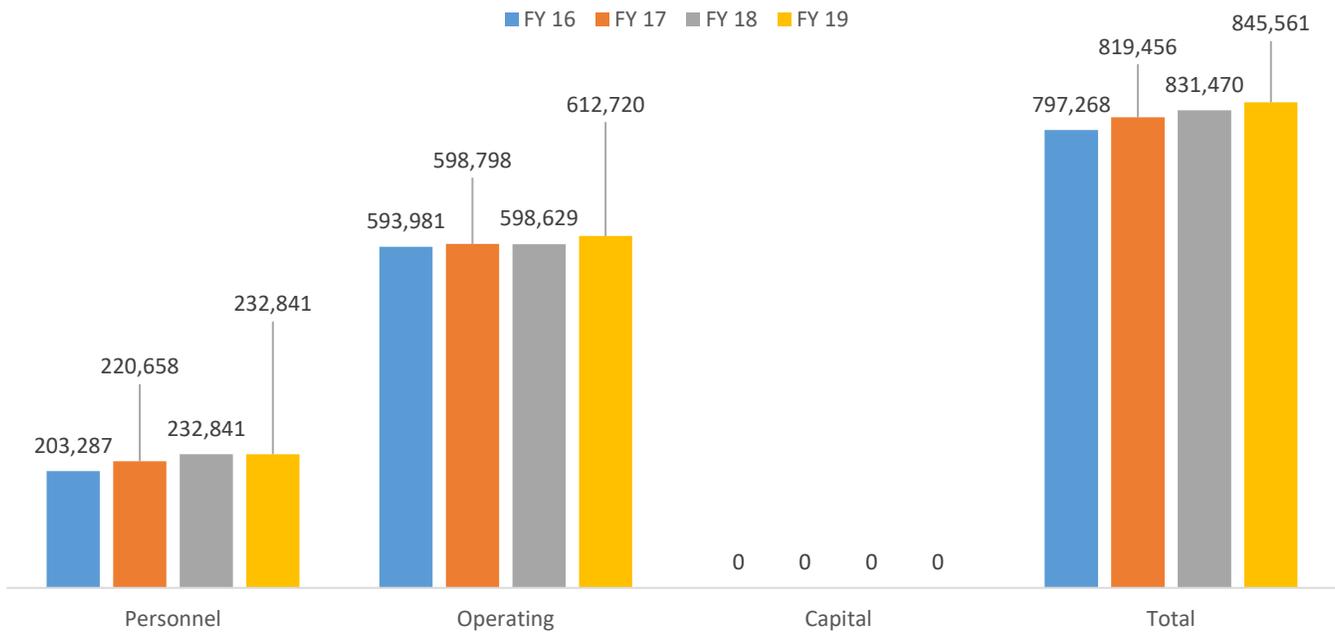
Support Services is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 203,287	\$ 220,658	\$ 232,841	\$ 12,183	5.52%	\$ 232,841	-	0%
OPERATING	\$ 593,981	\$ 598,798	\$ 598,629	\$ (169)	-0.03%	\$ 612,720	\$ 14,091	2%
CAPITAL	-	-	-	-		-	-	0%
TOTAL	\$ 797,268	\$ 819,456	\$ 831,470	\$ 12,014	1.47%	\$ 845,561	\$ 14,091	2%
FTE	4	4	4			4		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



FACILITIES AND GROUNDS

MISSION STATEMENT

To maintain Richland County Facilities and Grounds real assets through quick, efficient response to requests for service, while managing Countywide capital improvements, performing preventative and planned maintenance, with a focus on continuous improvement and quality of service.

Goals and Objectives

- Improve facility and equipment operations and reliability by improving the preventative maintenance program.
- Improve facilities overall condition (aesthetics and functional improvements). Create an in-house project team to include a planned maintenance program that will promote continuous facility improvements by training staff to identify and report items in their sections as well as other trade sections to include the creation of a baseline for all facilities Countywide.
- Improve facility future planning by evaluating all facilities and develop a long-term maintenance/improvement plan by improving the quality and quantity of information generated and reported in the 10 year CIP, which will be expanded to a 30 year plan.

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PERFORMANCE INDICATOR

FY 2016

FY 2017

FY 2018

FY 2019

Improve the W/O program and accuracy of reporting	Track efficiency through W/O hours logged, ensuring the accuracy of hours reported in order to create a baseline for daily tasks to aid in the routing and time management for all requests.	Purchase & implement a W/O and facility management program to improve accuracy. To aid in identifying repeat failures, track age of asset and improve the identification of component replacement	Continue to improve data entry and collection in the new Work Order system to accurately reflect total costs of repairs and maintenance. Reporting availability by various criteria – facility, personnel, etc.	With full implementation of the asset management program, develop measures and report for work order and staff efficiency
Decrease timelines for starting new projects	Work with the Project Manager to transfer project information regarding Bond funded projects to reduce workload for the GM, allowing more time for facility related projects	Work with Procurement on identifying upcoming projects, gathering supporting information and providing accurate information in a timely manner	Continue to allow Project Manager to manage the various projects, both Capital and in-house, with oversight for quality control and compliance to include frequent meetings with Finance and Procurement	Continue to allow Project Manager to manage the various projects, both Capital and in-house, with oversight for quality control and compliance to include frequent meetings with Finance and Procurement

FACILITIES AND GROUNDS

BUDGET HIGHLIGHTS

Facilities and Ground Maintenance is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
MAINTENANCE DIVISION	\$ 597,944	\$ 2,197,636	\$5,044,035	\$ 2,846,399	130%	\$5,128,990	\$84,955	2%
FACILITY PROJECTS	\$ 18,046	\$ 93,937	\$ 94,913	\$ 976	1%	\$ 94,913	-	0%
PINEVIEW	\$1,593,547	\$ 14,238	-	\$ (14,238)	-100%	-	-	0%
BLYTHEWOOD PUBLIC SAFE	\$ 7,625	\$ 24,582	-	\$ (24,582)	-100%	-	-	0%
COLUMBIA MAGISTRATE	\$ 8,820	\$ 14,791	-	\$ (14,791)	-100%	-	-	0%
1221 GREGG	\$ 3,852	\$ 12,996	-	\$ (12,996)	-100%	-	-	0%
1400 HUGER ST	\$ 14,968	\$ 8,775	-	\$ (8,775)	-100%	-	-	0%
2020 HAMPTON	\$ 170,179	\$ 160,811	-	\$ (160,811)	-100%	-	-	0%
BEATTY RD	\$ 12,907	\$ 8,741	-	\$ (8,741)	-100%	-	-	0%
DSS	\$ 15,211	\$ 20,005	-	\$ (20,005)	-100%	-	-	0%
EASTOVER	\$ 2,859	\$ 1,481	-	\$ (1,481)	-100%	-	-	0%
EMS/SUBSTATIONS	\$ 20,493	\$ 14,464	-	\$ (14,464)	-100%	-	-	0%
JUDICIAL CTR	\$ 157,394	\$ 147,754	-	\$ (147,754)	-100%	-	-	0%
POWELL RD	\$ 52,640	\$ 88,606	-	\$ (88,606)	-100%	-	-	0%
SHERIFF	\$ 6,563	\$ 7,901	-	\$ (7,901)	-100%	-	-	0%
TWO NOTCH RD	\$ 36,922	\$ 56,526	-	\$ (56,526)	-100%	-	-	0%
VOTING	\$ 1,601	\$ 2,934	-	\$ (2,934)	-100%	-	-	0%
GRAND TOTAL	\$3,008,744	\$ 4,733,065	\$5,138,948	\$ 405,883	9%	\$5,223,903	\$84,955	2%
FTE	47	52	52			52		

GENERAL FUND

COMMUNITY SERVICES

Business Service Center
Assessment Appeals
Assessor
Office of Small Business Opportunity
Register of Deeds
Community Development
Planning and Community Services
Building Inspections
Health Department
Conservation
Medical Indigent

BUSINESS SERVICE CENTER

MISSION STATEMENT

It is the Business Service Center’s mission to serve Richland County’s diverse business community with outstanding customer service by collecting business-related taxes and fees fairly, equitably and conveniently, issuing business-related licenses and permits accurately and promptly, enforcing the County’s business requirements effectively, efficiently and equitably and also educating the business community regarding those requirements proactively and collaboratively.

Goals and Objectives

Enhance customer service by improving convenience to businesses by: (1) reaching 30% online renewals of business license renewals and other business payments (2) expand payment options to include those used by other departments and (3) increasing the information provided on the Business Service Center website. Improve the effectiveness of the Business Service Center: Increase the number of businesses renewing by the deadline, increase the number of new businesses obtaining a business license during the calendar year and cross-reference Business Service Center businesses with other sources of business identification.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Number of online business renewals	2,338	2,357	251
Percentage of online business renewals	24%	22%	25%
Number of new businesses	1834	1673	1766
Number of businesses obtaining business licenses by the deadline	6515	4752	5721
Percentage of businesses renewing by deadline	80%	61%	66%

Measures are based on calendar year.

BUDGET HIGHLIGHTS

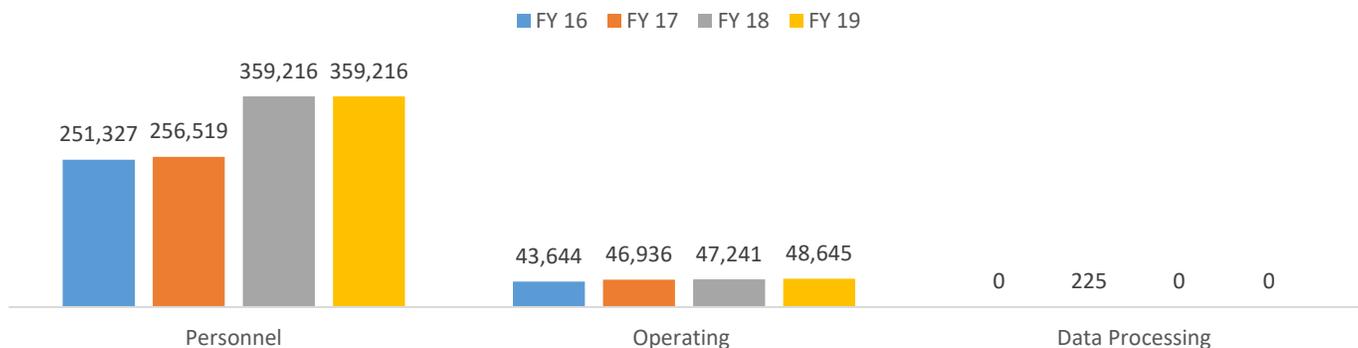
The Business Service Center is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 251,327	\$ 256,519	\$ 359,216	\$ 102,697	40%	\$ 359,216	-	0.0%
OPERATING	\$ 43,644	\$ 46,936	\$ 47,241	\$ 305	1%	\$ 48,645	\$ 1,404	3.0%
DATA PROCESSING	-	\$ 225	-	\$ (225)	-100%	-	-	0.0%
TOTAL	\$ 294,971	\$ 303,680	\$ 406,457	\$ 102,777	34%	\$ 407,861	\$ 1,404	0.3%
FTE	7	7	7			7		

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparison



ASSESSMENT APPEALS

MISSION STATEMENT

To develop a fair and equitable valuation system for Richland County to ensure that taxpayers pay only their fair share of taxes. The Board seeks to ensure that all property owners in Richland County are provided all rights and privileges accorded under Section 12-60-2510, Code of Laws of South Carolina.

Goals and Objectives

- To extend, if deemed necessary, the filing deadline for Special Assessment applications based on legal residence and/or agricultural value based on use in accordance with authority granted by the South Carolina Code of Laws.
- Equalize the value of all real property of the County.
- Hear all grievances and appeals from the valuation and assessment fixed by law.
- Maintain a sales assessment ratio of not less than 95% overall.

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PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Total real property value	22,700,000,000	23,300,000,000	23,800,000,000
Appeals – request for review	1,370	1,000	900
Appeals to board	21	5	7
Sales assessment ratio	98%	95%	94%

BUDGET HIGHLIGHTS

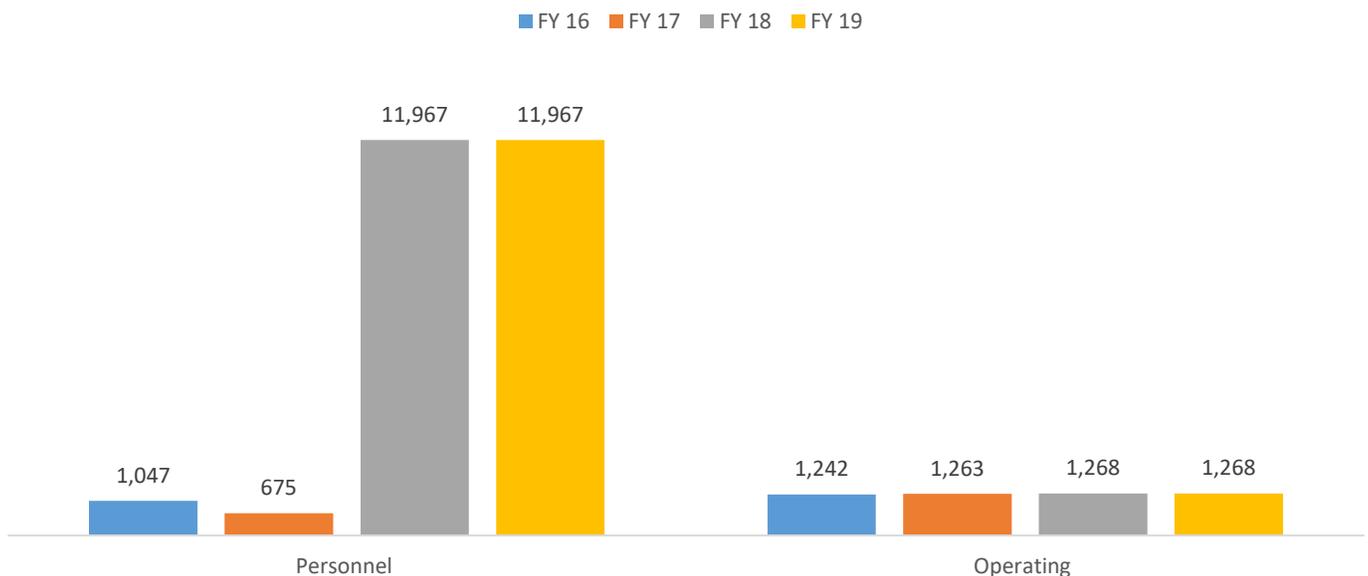
The Board of Assessment and Appeals is funded through the Countywide General Fund and includes per diem payments. The expenditures roll up into the Taxation sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF(\$)	DIFF (%)	FY 2019 ADOPTED	DIFF(\$)	DIFF (%)
PERSONNEL	\$ 1,047	\$ 675	\$ 11,967	\$ 11,292	1673%	\$ 11,967	-	0%
OPERATING	\$ 1,242	\$ 1,263	\$ 1,268	\$ 5	0%	\$ 1,268	-	0%
TOTAL	\$ 2,290	\$ 1,938	\$ 13,235	\$ 11,297	583%	\$ 13,235	-	0%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



ASSESSOR

MISSION STATEMENT

The mission of the Richland County Assessor's Office is to appraise and list all real properties and to search for and discover all real property not previously listed in Richland County as set forth in the Code of Laws of South Carolina.

Goals and Objectives

- Identify all taxable property and to value all real property properly for the purpose of taxation for Richland County.
- Provide accurate and current records of all new construction completed on a yearly basis.
- Develop a fair and equitable valuation system for Richland County to ensure that taxpayers pay only their fair share of taxes.
- Maintain an accurate list of deeds processed, legal residence applications processed, new lots mapped and new tax maps drawn or revised.
- Maintain an accurate list of new lots, new buildings and new mobile homes appraised.

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY2017
Parcel count for real property	170,600	171,400	172,500
Deeds processed	13,500	14,100	15,500
Index of inequality	98%	95%	94%
Appeals for tax year	1,370	1,000	900
Parcels revised	170	300	300
New mobile homes appraised	70	60	60

BUDGET HIGHLIGHTS

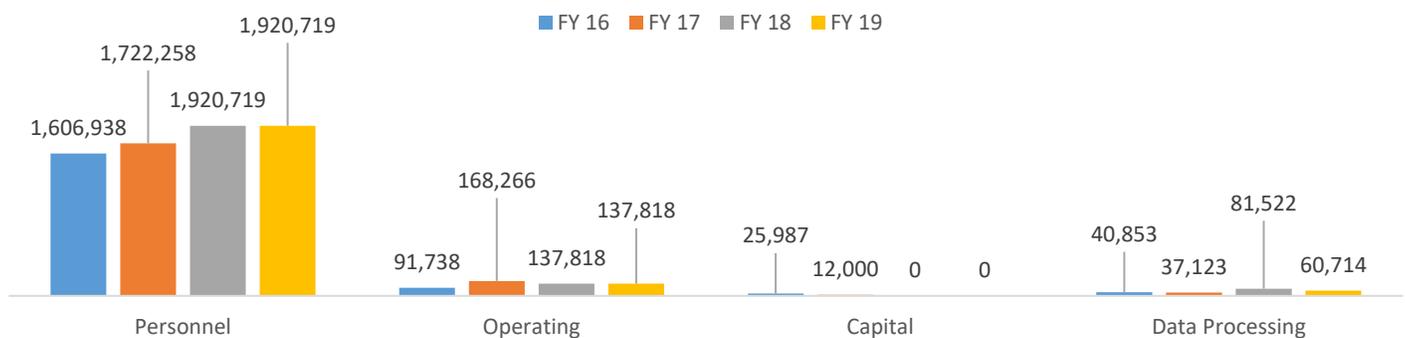
Assessor's Office is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$1,606,938	\$1,722,258	\$1,920,719	\$198,461	12%	\$1,920,719	-	0%
OPERATING	\$91,738	\$168,266	\$137,818	\$(30,448)	-18%	\$137,818	-	0%
CAPITAL	\$25,987	\$12,000	-	\$(12,000)	-100%	-	-	0%
DATA PROCESSING	\$40,853	\$37,123	\$81,522	\$44,399	120%	\$60,714	\$(20,808)	-26%
TOTAL	\$1,765,517	\$1,939,648	\$2,140,059	\$200,411	10%	\$2,119,251	\$(20,808)	-1%
FTE	36	36	36			36		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



OFFICE OF SMALL BUSINESS OPPORTUNITY (OSBO)

MISSION STATEMENT

The Richland County Office of Small Business Opportunity (OSBO) is committed to promoting, growing, building capacity and providing resources to small businesses through an inclusive, diverse and supportive business environment.

Goals and Objectives

- Increase the number of SLBE Certification Applications by 5% within the fiscal year.
- Increase the interaction of Prime Contractors and SLBEs for business opportunities.
- To sponsor a “Meet & Greet” Reception for networking efforts of Prime Contractors and SLBE Certified Firms.
- To afford the Prime Contractors the opportunity to identify SLBE Certified Firms for the requirement of the good faith effort set forth by the County’s SLBE Ordinance.

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BUDGET HIGHLIGHTS

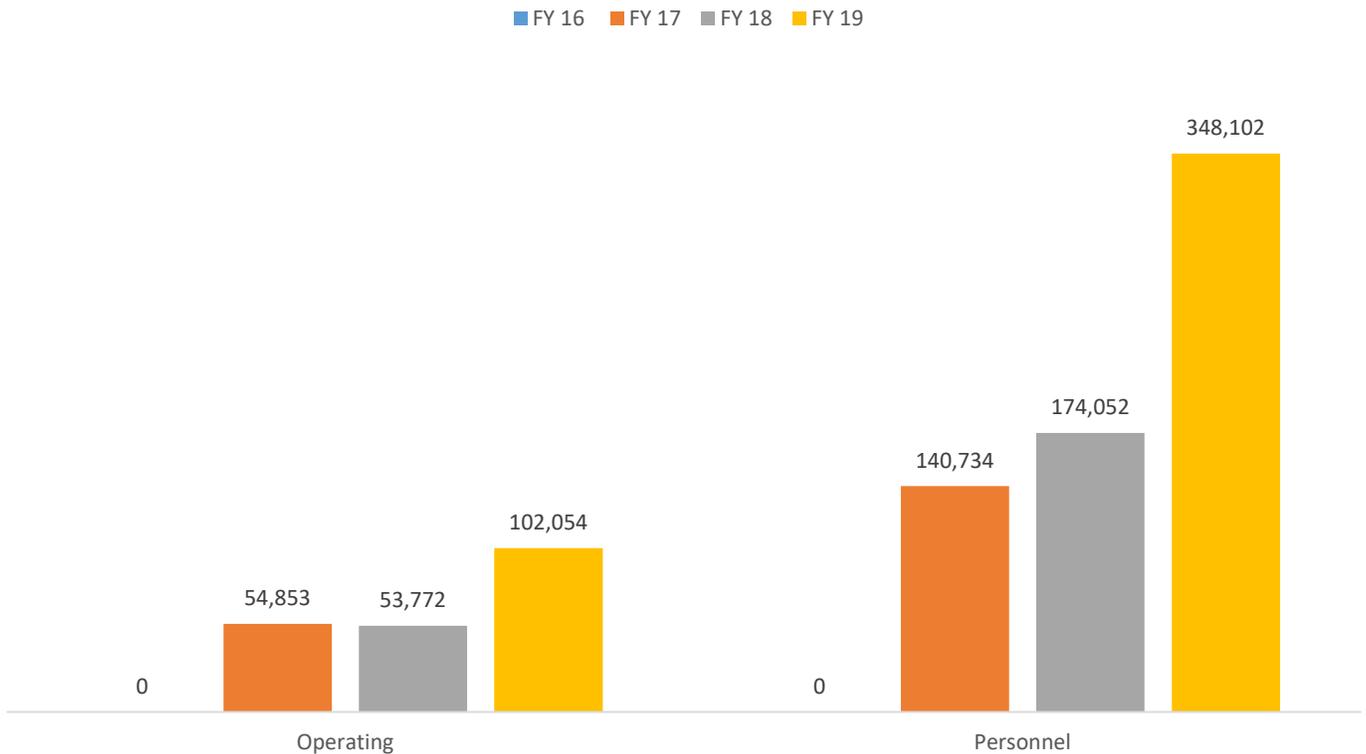
The Office of Small Business Opportunity is funded through the General Fund. This is supplemented by transfers in for specific duties from the Transportation Tax special revenue fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
OPERATING	- \$	54,853	\$ 53,772	\$ -1,080.51	-2%	\$ 102,054	\$ 48,282	90%
PERSONNEL	- \$	140,734	\$ 174,052	\$ 33,317.68	24%	\$ 348,102	\$ 174,050	100%
TOTAL	- \$	195,587	\$ 227,824	\$ 32,237.17	16%	\$ 450,156	\$ 222,332	98%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



REGISTER OF DEEDS

MISSION STATEMENT

The mission of the Register of Deeds is to meet its obligation by collecting all documentary taxes and filing fees accurately, recording all land records promptly, indexing the records with minimal error, assisting all who come to search the public record, safeguarding the public record on security microfilm and returning documents to the filer in a reasonable time.

Goals and Objectives

- Collect all documentary taxes and filing fees accurately while assuring collections are auditable and made with minimal customer complaint.
- Record all land records promptly by ensuring all documents are cashiered and scanned within two work days of receipt, all documents are to be indexed within three workdays of receipt and all documents proofed within five work days of receipt. Provide outstanding customer service to all who come to search the public record and to maintain the benchmark of 90% out of 100% on customer surveys.
- Record the total number of land documents as well as the total number of new land records.
- Return all documents to filers within 30 business days.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Amount of 3% rebate checks	\$ 154,984	\$ 191,401	\$ 196,401	\$ 202,072
Number of days to cashier/scan documents	1.13	1.29	1.20	1.20
Number of days to index documents	4.26	5.3	4.5	4.2
Average customer satisfaction rating	90%	90%	91%	93%
Number of documents recorded	32,004	102,750	105,318	108,478

BUDGET HIGHLIGHTS

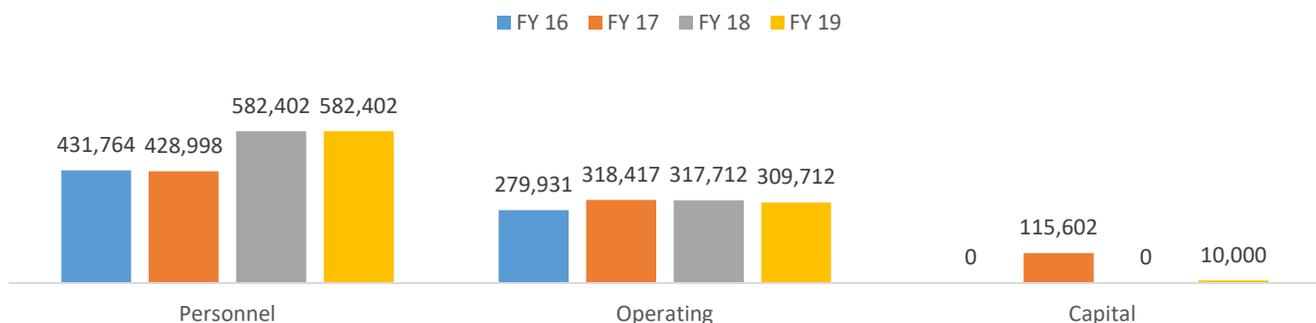
Register of Deeds is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Fiscal plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 431,764	\$ 428,998	\$ 582,402	\$ 153,404	36%	\$ 582,402	-	0%
OPERATING	\$ 279,931	\$ 318,417	\$ 317,712	\$ (705)	0%	\$ 309,712	\$ (8,000)	-3%
CAPITAL	-	\$ 115,602	-	\$(115,602)	-100%	\$ 10,000	\$ 10,000	0%
TOTAL	\$ 711,695	\$ 863,019	\$ 900,114	\$ 37,095	4%	\$ 902,114	\$ 2,000	0.2%
FTE	14	14	14			14		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



COMMUNITY DEVELOPMENT

MISSION STATEMENT

The primary purpose is to benefit and assist low-income households/areas and areas of slum and blighting influence. Richland County Community Development provides safe, decent, suitable affordable housing and living environments for Richland County citizens up to 80% of median income for most programs. The RCCD provides these quality of life improvements with a variety of programs to include: Housing Rehab, First Time Homeowner Down Payment Assistance, Neighborhood Revitalization, Non-Profit Partnerships (CHDO), etc.

Goals and Objectives

- Maintain/increase level of assistance to citizens (based upon program budgets).
- Maintain/increase level of assistance to neighborhoods to ensure quality of life issues are addressed on a whole.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Number of training efforts	35	35	-	35
Number of homeless persons benefitting from program	92	100	105	110
Number of businesses assisted	11	7	10	12
Number of affordable housing units	-	100	150	200

BUDGET HIGHLIGHTS

The Conservation District is funded through the countrywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

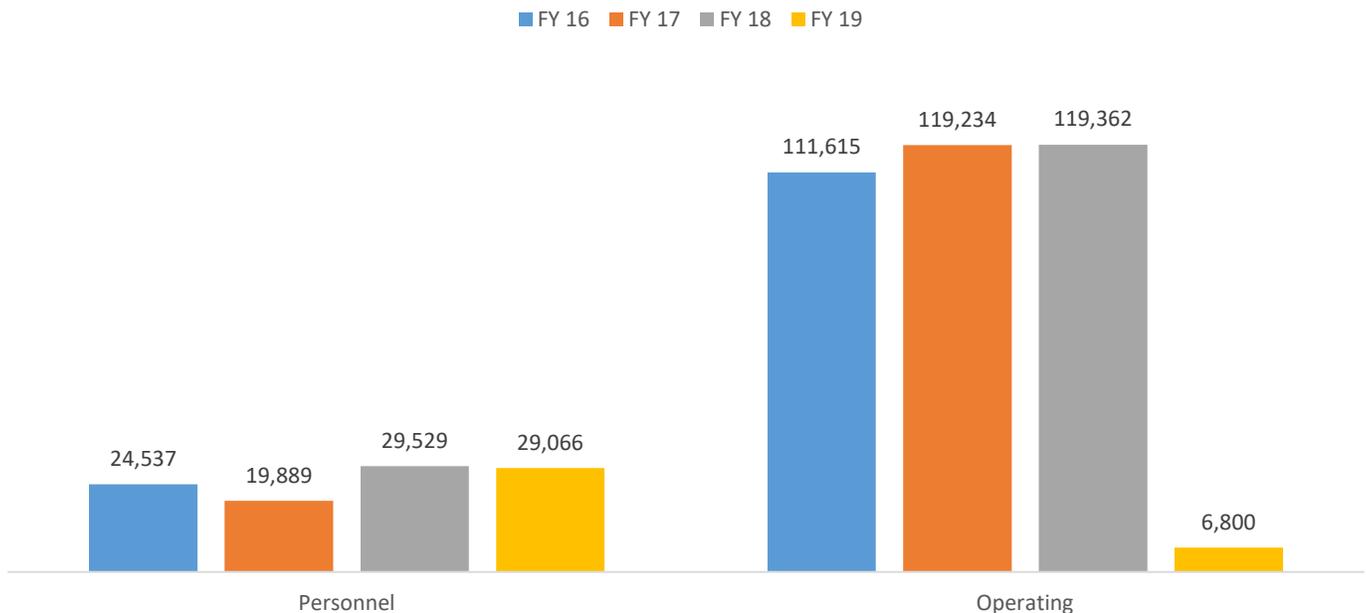
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF(\$)	DIFF (%)	FY 2019 ADOPTED	DIFF(\$)	DIFF (%)
PERSONNEL	\$ 24,537	\$ 19,889	\$ 29,529	\$ 9,640	48%	\$ 29,066	\$ (463)	-2%
OPERATING	\$ 111,615	\$ 119,234	\$ 119,362	\$ 128	0%	\$ 6,800	\$ (112,562)	-94%
TOTAL	\$ 136,153	\$ 139,123	\$ 148,892	\$ 9,769	7%	\$ 35,866	\$ (113,026)	-76%

*FY17 ending balances are preliminary and unaudited.

Personnel expenditures represent what is funded by Richland County dollars only.

Expenditure Type Comparison



PLANNING AND DEVELOPMENT SERVICES

MISSION STATEMENT

Create better, sustainable and more vibrant communities in Richland County that recognize its unique culture and complement its character. The Planning Department will do this through public engagement; the use of best planning practices that balance the social, environmental and economic concerns in County land use regulations; the creation of incentives and strong policies for redeveloping sites and revitalizing communities; and the employment of GIS tools, illustrating data and making complex problems easier to understand.

Goals and Objectives

- Implement recommendations of the updated Comprehensive Plan (adopted in the first quarter of 2015), including development of a new Land Development Code consistent with the vision of the Plan.
- Initiate and engage public involvement process in updates to County's growth management vision.
- Ensure Department is up-to-date on planning principles through adequate training and workshops.

PERFORMANCE INDICATORS

	FY 2016	FY 2017	FY 2018	FY 2019
Public engagement meetings/presentations	4	8	10	10
Workshops offered/attended	10	8	8	8
New development regulations prepared (# of text amendments)	3	5	5	3
Timeline prepared for land development code update	Yes	Yes	Yes	Yes
Bi-annual report on land use trend information	No	No	2	2
Provide assistance with public meetings	15	10	10	10

BUDGET HIGHLIGHTS

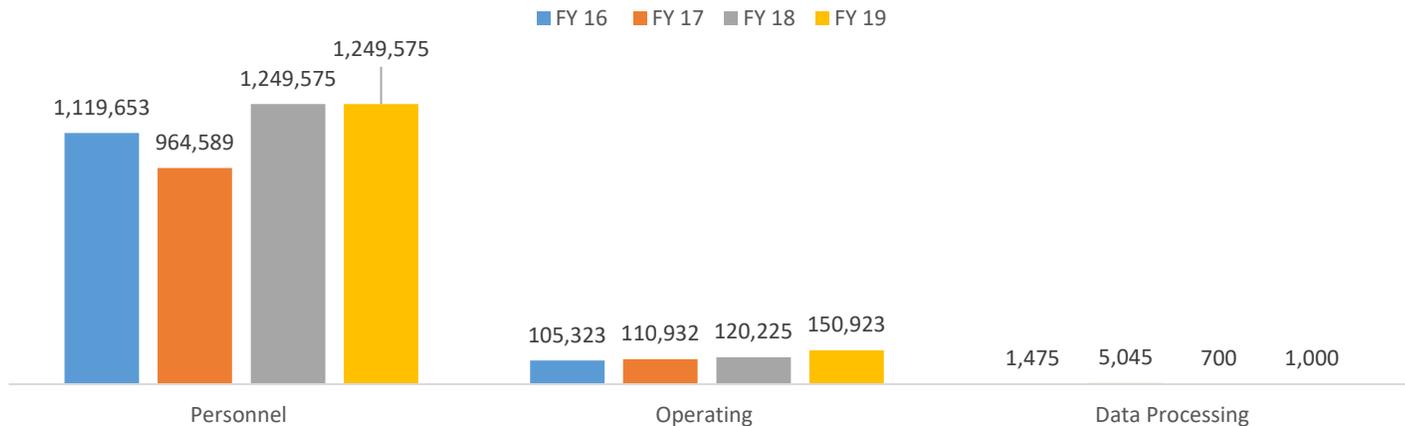
Planning and Development Services is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,119,653	\$ 964,589	\$ 1,249,575	\$ 284,986	30%	\$ 1,249,575	-	0%
OPERATING	\$ 105,323	\$ 110,932	\$ 120,225	\$ 9,293	8%	\$ 150,923	\$ 30,698	26%
DATA PROCESSING	\$ 1,475	\$ 5,045	\$ 700	\$ (4,345)	-86%	\$ 1,000	\$ 300	43%
TOTAL	\$ 1,226,452	\$ 1,080,567	\$ 1,370,500	\$ 289,933	27%	\$ 1,401,498	\$ 30,998	2%
FTE	21	20	20			20		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



BUILDING CODES AND INSPECTIONS

MISSION STATEMENT

The purpose of the department is to efficiently and effectively provide the essential service of building inspections, plan review, permitting and property maintenance to promote and improve the general health, safety and welfare of the citizens of Richland County.

Goals and Objectives

- Improve education and staff ICC, Certifications.
- Promote the online process for permitting, inspection requests and inspection results.
- Provide a positive and courteous customer service and providing accurate information as requested.

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INDICATOR	FY 2016	FY 2017 ESTIMATED	FY 2018/2019 ESTIMATED
100% events provided/attended	6/6	6/6	6/6
Permit techs. Field training days	4/4	4/16	4/32
100% inspector certifications 2 or more	95%	100%	100%
85% inspector certifications 4 or more	84%	95%	100%
Supervisor field training time	N/A	50%	60%
Certified floodplain managers, CFM	4	6	7

BUDGET HIGHLIGHTS

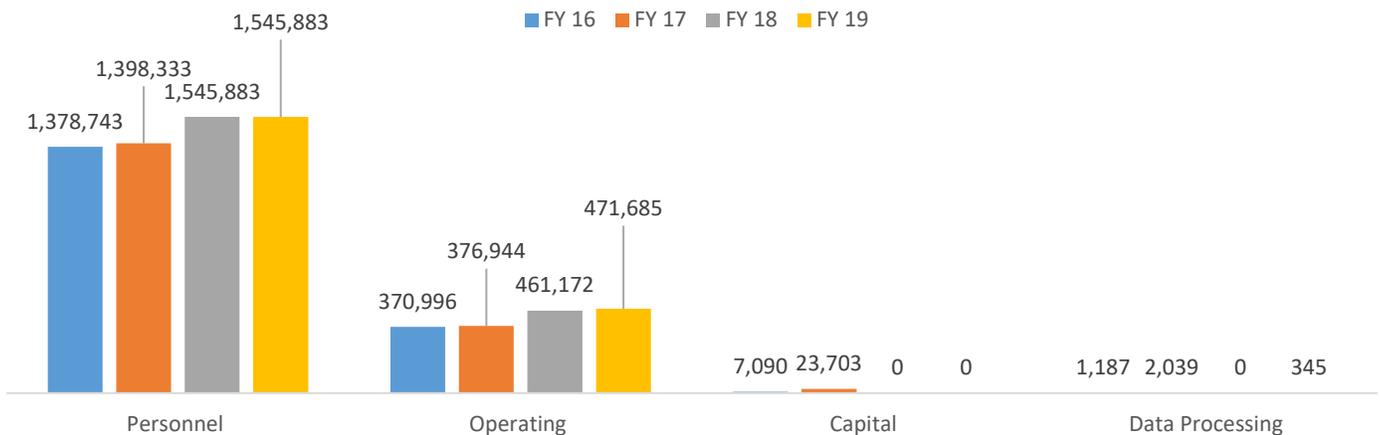
Building Codes and Inspections is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 1,378,743	\$ 1,398,333	\$ 1,545,883	\$ 147,550	11%	\$ 1,545,883	-	0%
OPERATING	\$ 370,996	\$ 376,944	\$ 461,172	\$ 84,228	22%	\$ 471,685	\$10,513	2%
CAPITAL	\$ 7,090	\$ 23,703	-	\$ (23,703)	-	-	-	0%
					100%			
DATA PROCESSING	\$ 1,187	\$ 2,039	-	\$ (2,039)	-100%	\$ 345	\$ 345	0%
TOTAL	\$ 1,808,017	\$ 1,801,020	\$ 2,007,055	\$ 206,035	11%	\$ 2,017,913	\$10,858	1%
FTE	28	28	28			28		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



HEALTH DEPARTMENT

MISSION STATEMENT

To promote and protect the health of the public and the environment through preventive health programs and services provided by the Richland County Health Department staff.

Goals and Objectives

- Continue to improve customer satisfaction through reducing waiting time, cleanliness of department and overall satisfaction.
- Expand availability and access to preventive health services increasing staff to accommodate 600 clients per month.
- Timely scheduling of client appointments within the specified programmatic time frames.
- Implement an expanded testing regimen for preventive health infectious diseases.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Percentage of clients waiting less than 10 minutes to receive WIC services	60%	75%	50%	60%
Expansion of preventive health services to accommodate 600 clients per month	90%	92%	95%	97%
Reduce number of complaints received regarding clinic services	N/A	30	24	20

BUDGET HIGHLIGHTS

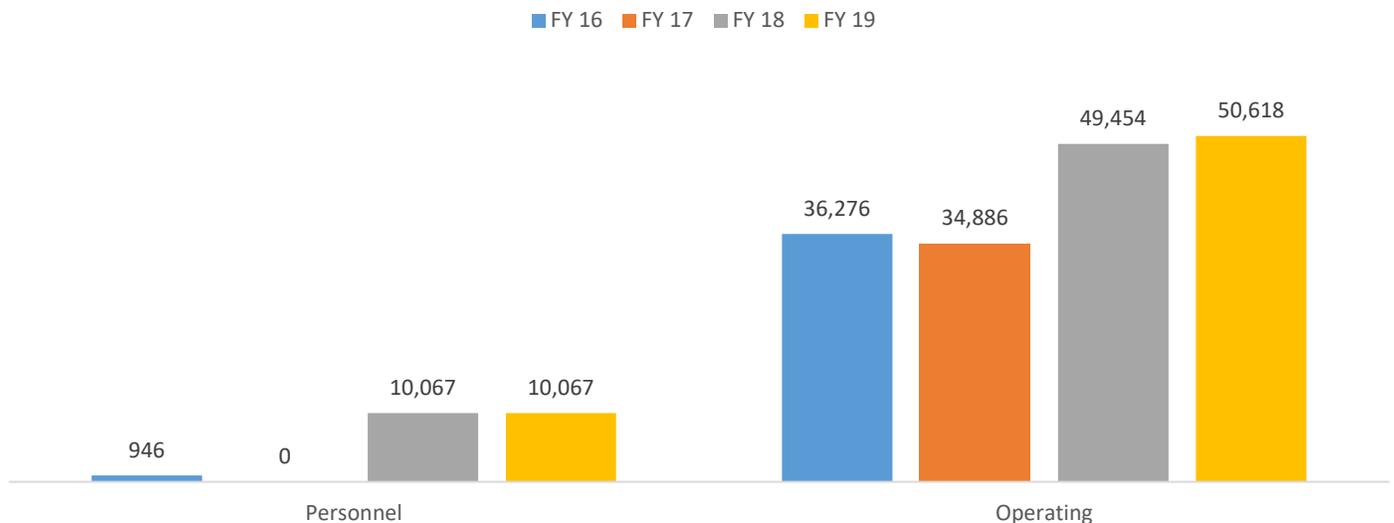
The Health Department is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 946	-	\$ 10,067	\$ 10,067	100%	\$ 10,067	-	0%
OPERATING	\$ 36,276	\$ 34,886	\$ 49,454	\$ 14,568	42%	\$ 50,618	\$ 1,164	2%
TOTAL	\$ 37,222	\$ 34,886	\$ 59,521	\$ 24,635	71%	\$ 60,685	\$ 1,164	2%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Plan



SOIL AND WATER CONSERVATION DISTRICT

MISSION STATEMENT

The Richland Soil and Water Conservation District (RSWCD), promotes the wise planning and use of natural resources for the benefit of the citizens of Richland County. The RSWCD coordinates available technical, financial and educational material to assist land users to conserve soil, water and other natural resources.

Goals and Objectives

- District Advocacy: Work to increase the visibility and knowledge of RSWCD programs by increasing public awareness of the RSWCD's activities via website, social media and traditional media and participating in conservation-related community events and festivals.
- Conservation Assistance: Assist in planning and implementation of conservation systems in rural, urbanizing and urban areas.
- Youth Conservation Education: Educate pre K-12 students and teachers on the wise use of our natural resources by providing training, mentorship and recognition opportunities for pre K-12 teachers, administrators and school-wide conservation efforts.

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PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Brochures distributed	500	500	500	500
Newsletter circulation	2,500	2,600	2,700	2,800
Press releases/news items published	21	24	24	24
Cooperative program funding	\$ 56,000	\$ 55,500	\$ 47,500	\$ 22,500

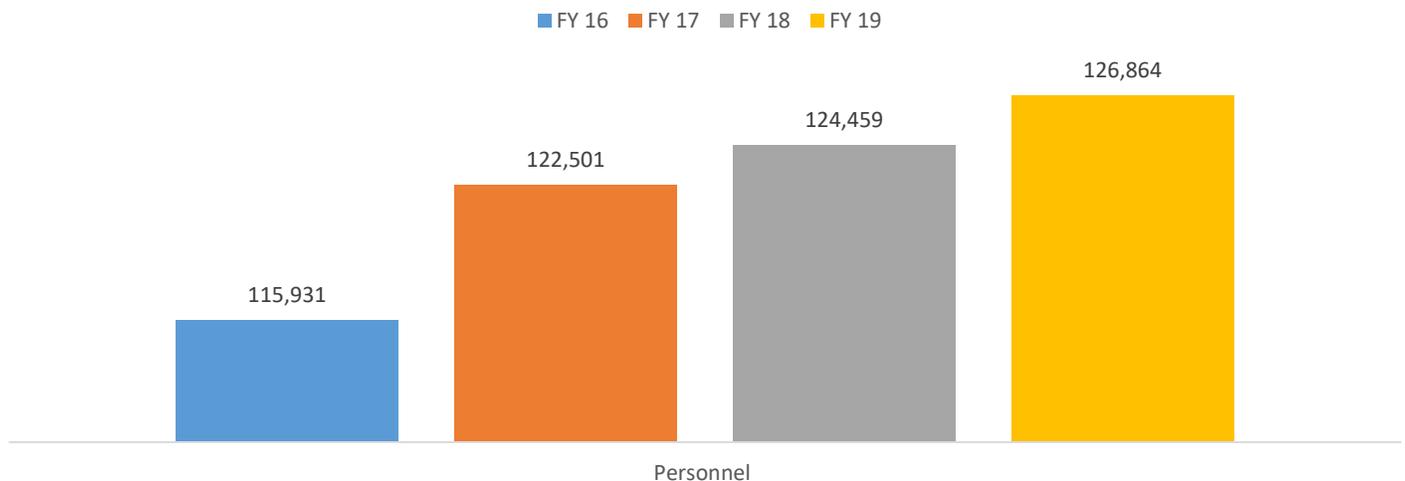
BUDGET HIGHLIGHTS

The Conservation District is funded through the countrywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 115,931	\$ 122,501	\$ 124,459	\$ 1,958	2%	\$ 126,864	\$ 2,405	1.9%
TOTAL	\$ 115,931	\$ 122,501	\$ 124,459	\$ 1,958	2%	\$ 126,864	\$ 2,405	1.9%
FTE	3	3	4			4		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



GENERAL FUND

INFRASTRUCTURE

Public Works Administration
Engineering Division

PUBLIC WORKS ADMINISTRATION

MISSION STATEMENT

To provide professional and timely personnel, payroll and operational support to the Engineering, New Development, Road Maintenance and Stormwater Divisions of the Department of Public Works.

GOALS AND OBJECTIVES

- To enhance the department’s one stop service request and develop an effective quality control team.
- Implement an annual safety and training action plan
- Implement attendance enterprise employee self-service (ESS) module to the time clock software
- Implement attendance enterprise leave management module

PERFORMANCE MEASURES

	FY 2015	FY 2016	FY 2017
Service request received	8,938	8,164	8,000
Service request closed	8,382	8,066	7,950
Service request rolled to next year	556	98	50

BUDGET HIGHLIGHTS

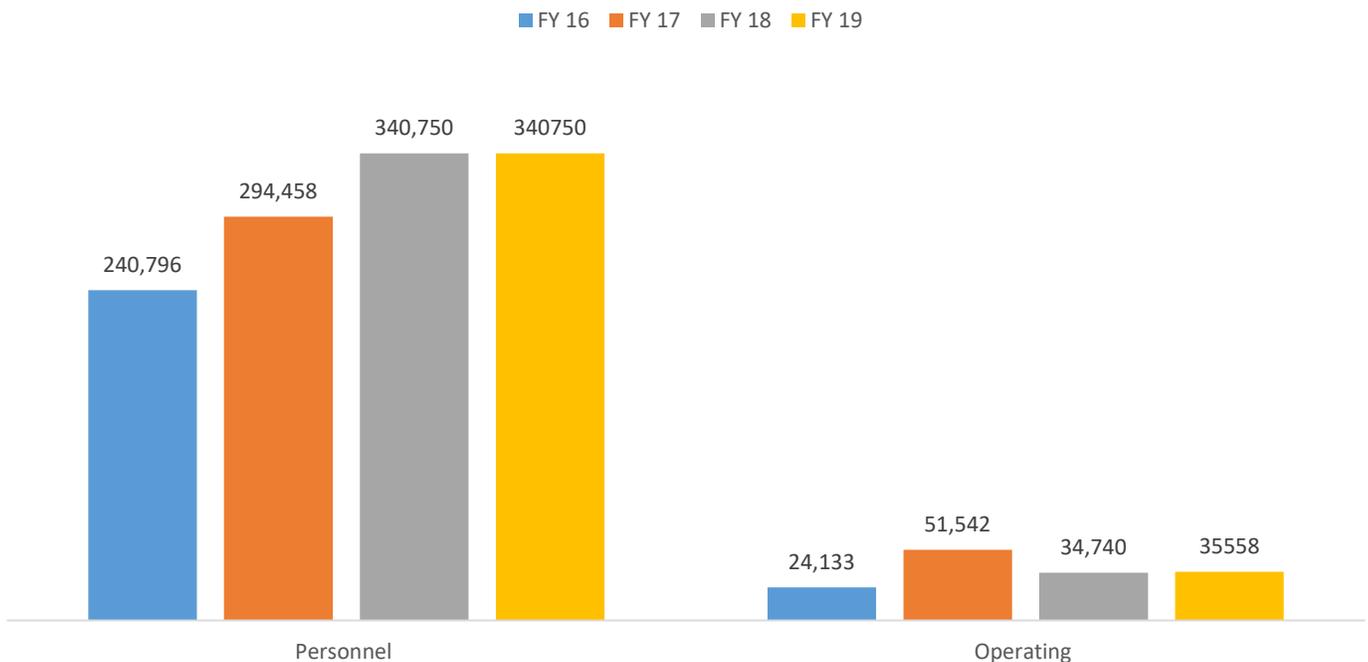
Public Works Administration is funded through the Countywide General Fund. For reporting purposes, expenditures roll up into the Infrastructure sub-category.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 240,796	\$ 294,458	\$ 340,750	\$ 46,292	16%	\$ 340,750	-	0%
OPERATING	\$ 24,133	\$ 51,542	\$ 34,740	\$(16,802)	-33%	\$ 35,558	\$ 818	2%
TOTAL	\$ 264,929	\$ 346,000	\$ 375,490	\$ 29,490	9%	\$ 376,308	\$ 818	0.2%
FTE	7	8	8			8		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



ENGINEERING

MISSION STATEMENT

To provide the best possible engineering guidance to County Council, Administration and other County Departments as well as to provide professional and timely service to land developers and the public and to insure that all roadway and drainage systems accepted into the County system are of the highest quality and to plan for the maintenance and expansion of the transportation and drainage systems in the future.

Goals and Objectives

- Update road standards, establish pavement marking program for all County roads and perform intersection safety surveys for sidewalk and crosswalk locations.
- Improve transportation by implementing the low volume paving program, re-establish Pavement View program and apply to
- Preventive maintenance and long-term maintenance scheduling.
- Evaluate existing drainage problems, prepare improvement plans and prepare preliminary studies and estimates for large drainage related capital improvement projects as directed by the Storm water Division.

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PERFORMANCE MEASURES	FY 2015	FY 2016	FY 2017
Dirt Roads Reviewed	Began paving roads using low volume paving and began working on south paving contract. Updated current dirt road ranking by Council districts	Finished the initial list of 45 roads identified as LVP as well as the north and south paving projects	Worked with the Transportation Department to continue paving County dirt roads with revised rankings
PMS	Started inspecting all County paved roads and assigned a ranking value	The PDT started the rankings. Tolleson Limited is performing the work	Learned the street saver PMS and began pavement preservation program
Evaluate Development Roads	Revised roads standards in-house	No change	Established communication with the City of Columbia and Lexington County
Pavement Marking	Striped approximately 20 County roads	No change	Stripe all roads with a collector designation within the County
Asphalt	N/A	Worked on approximately 10 in-house small paving projects	Work with asphalt crew to continue to perform small in-house paving projects.
Drainage Projects	Designed over 20 projects and completed approximately half	Designed 16 projects and completed five	Design and complete 20 stormwater projects
Emergency Drainage	County Council approved the emergency drainage program	Started evaluating private property drainage issues to assist citizens	Start associating costs of the emergency private drainage projects

ENGINEERING

BUDGET HIGHLIGHTS

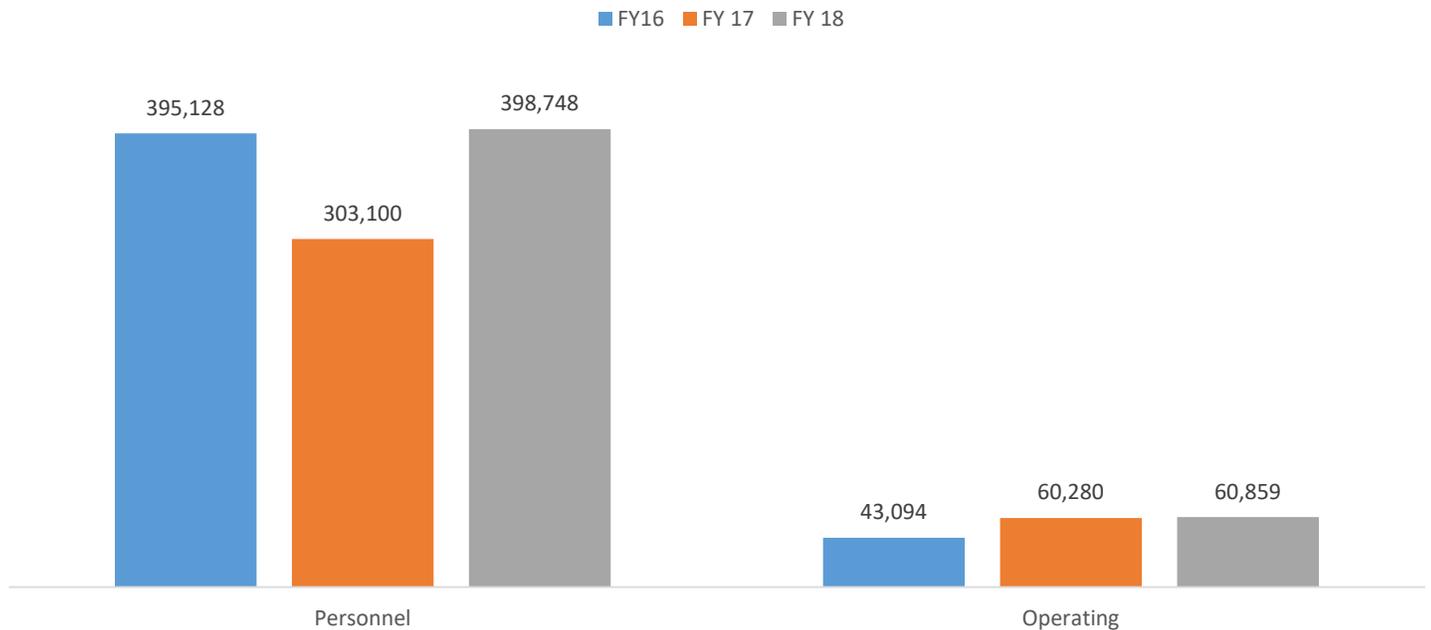
The engineering division is funded through the Countywide General Fund. The expenditures roll up into the infrastructure sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 395,128	\$ 303,100	\$ 398,748	\$ 5,648	31.6%	\$ 398,748	-	0%
OPERATING	\$ 43,094	\$ 60,280	\$ 60,859	\$ 579	1.0%	\$ 62,292	\$ 1,433	2.4%
TOTAL	\$ 438,223	\$ 363,381	\$ 459,607	\$ 6,226	26.5%	\$ 461,040	\$ 1,433	0.3%
FTE	9	9	9			9		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



GENERAL FUND

PUBLIC SAFETY

Detention Center
Emergency Services Department

- Emergency Medical Services

Animal Care
Vector Control

DETENTION CENTER

MISSION STATEMENT

To provide for the incarceration of adult and juvenile offenders in a fashion that provides for protection of the public safety, institutional safety and the delivery of a constitutional level of services to those who are incarcerated at the facility.

Goals and Objectives

- Provide sufficient security to prevent escapes by foreseeable means. Security will be maintained by assignment of inmates to minimum, medium, or maximum security based upon the application of a thorough and rational classification and assignment system.
- Protect the public, staff and inmates in their person and property as the highest priority when operating the Detention Center.
- Strive to ensure those confined are no worse off upon release than they were prior to their incarceration while also providing a safe living environment for detainees.
- Gather adequate information on persons served by the Detention Center so that operational standards can be improved whenever necessary.
- Maintain or reduce the cost of operating the facility by maintaining a low per diem rate per inmate by undertaking cost cutting measures.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Erroneous releases	1	0	0	0
Employees receive minimum required training by SC Jail standards	100%	100%	100%	100%
Inmates receive proper health care	100%	100%	100%	100%
Complaints from outside agencies	2	4	0	0
Number of in custody inmate deaths	1	0	0	0
Reduce inmate grievances by 10%	573	573	0	0
Decrease officer attrition	42%	37%	18%	9%
Increase officer graduation rate to complete SCCJA	72%	82%	100%	100%

BUDGET HIGHLIGHTS

The Detention Center is funded through the Countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

Fiscal Plan

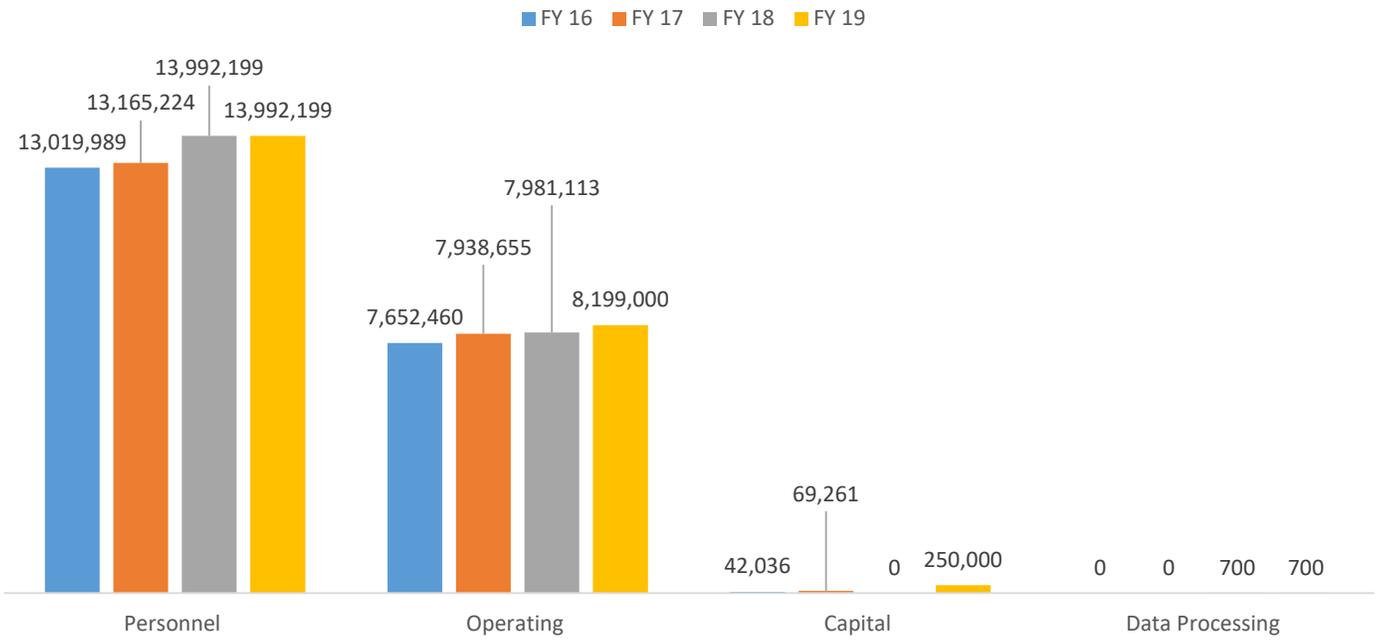
	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 13,019,989	\$13,165,224	\$13,992,199	\$ 826,975	6%	\$13,992,199	-	0.0%
OPERATING	\$ 7,652,460	\$ 7,938,655	\$ 7,981,113	\$ 42,458	1%	\$ 8,199,000	\$217,887	2.7%
CAPITAL	\$ 42,036	\$ 69,261	-	\$ (69,261)	-100%	\$ 250,000	\$250,000	0.0%
DATA PROCESSING	-	-	\$ 700	\$ 700	100%	\$ 700	-	0.0%
TOTAL	\$ 20,714,485	\$ 21,173,142	\$ 21,974,012	\$ 800,870	4%	\$22,441,899	\$467,887	2.1%
FTE	336	336	336			336		

*FY17 ending balances are preliminary and unaudited.

DETENTION CENTER

Expenditure Type Comparison

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EMERGENCY SERVICES

MISSION STATEMENT

It is the mission of the Richland County Emergency Services Department to provide professional and cost effective emergency and public safety planning, preparedness programs, response and recovery to Richland County citizens and visitors in order to save lives and property.

Goals and Objectives

- Using methods in place, as well as developing new ones, disseminate information and education to internal and external customers effectively and efficiently.
- Encourage stakeholders to participate in information sharing and adherence to guidelines allowing the Department to stay within budget while meeting its mission.
- To improve delivery of pre-hospital care through recruitment, retention, training, quality assurance and cost saving measures.

PERFORMANCE INDICATORS

	FY 2016	FY 2017	FY 2018	FY 2019
Number of EMS responses	74,252	74,709	85,000	87,000
Number of patients transported	48,184	48,785	50,000	50,100
Number of quality assurance reviews	123	145	175	200
Number of viable cardiac arrest patients served	285	362	200	200
Special event coverage	321	1728	1,900	1,950
EMS responses per employee per shift	13	14	15	16
Citizens satisfied with the quality of service provided by EMS	98%	98%	98%	98%
Percent of EMS responses within 5.5 minutes	19%	19%	20%	22%
Percent of EMS responses within 8 minutes	50%	50%	50%	50%
Percent of EMS responses greater than 10.0 minutes	31%	31%	30%	28%
90% fractile of EMS responses	13	13	12	11

BUDGET HIGHLIGHTS

Emergency Services Administration

Emergency Services Administration is funded through the Countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

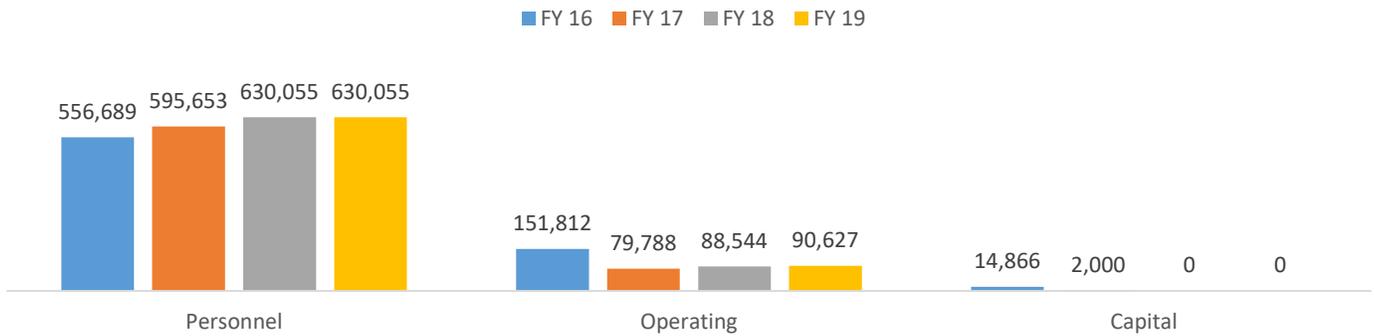
EMERGENCY SERVICES ADMIN	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 556,689	\$ 595,653	\$ 630,055	\$ 34,402	6%	\$ 630,055	-	0%
OPERATING	\$ 151,812	\$ 79,788	\$ 88,544	\$ 8,756	11%	\$ 90,627	\$ 2,083	2%
CAPITAL	\$ 14,866	\$ 2,000	-	\$(2,000)	-100%	-	-	0%
TOTAL	\$ 723,368	\$ 677,441	\$ 718,599	\$ 41,158	6%	\$ 720,682	\$ 2,083	0%
FTE	8	8	8			8		

*FY17 ending balances are preliminary and unaudited.

EMERGENCY SERVICES

Expenditure Type Comparison

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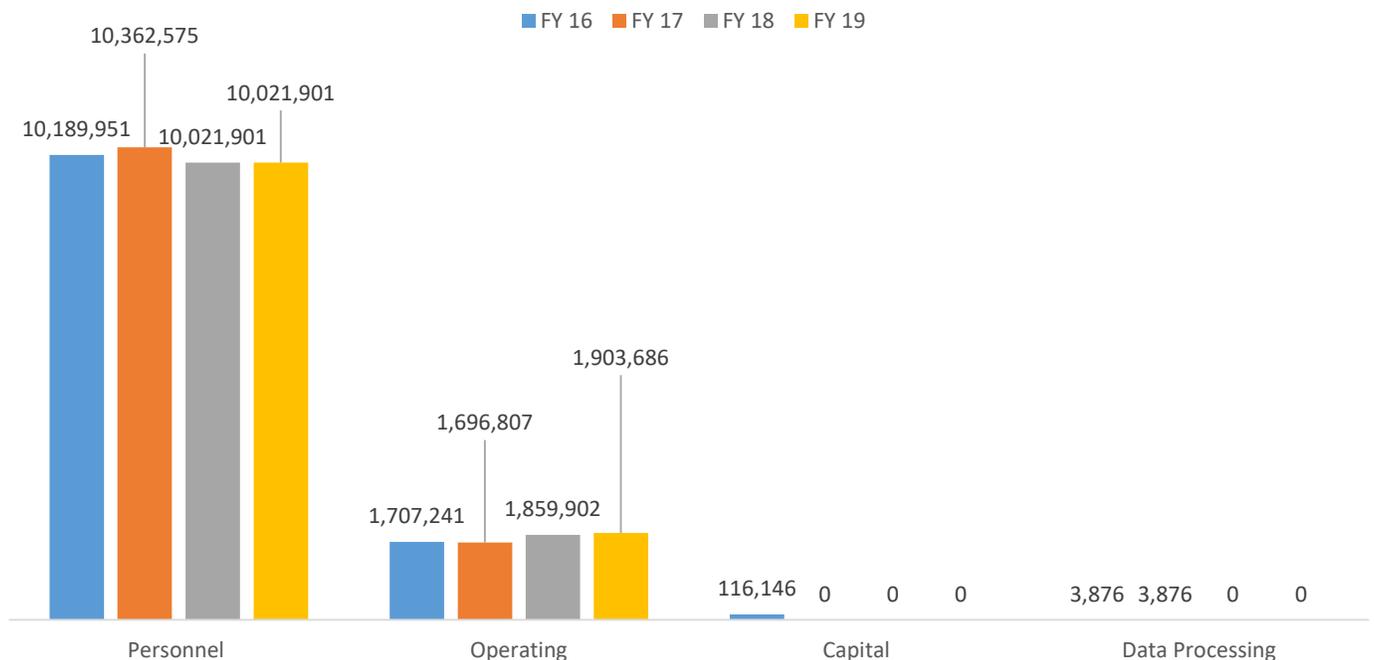
Emergency Medical Services

Emergency Medical Services is funded through the Countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

EMS	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 10,189,951	\$10,362,575	\$10,021,901	\$ (340,674)	-3%	\$10,021,901	-	0%
OPERATING	\$ 1,707,241	\$ 1,696,807	\$ 1,859,902	\$ 163,095	10%	\$ 1,903,686	\$ 43,784	2%
CAPITAL	\$ 116,146	-	-	-	0%	-	-	0%
DATA PROCESSING	\$ 3,876	\$ 3,876	-	\$ (3,876)	-100%	-	-	0%
TOTAL	\$ 12,017,214	\$12,063,259	\$11,881,803	\$ (181,456)	-2%	\$11,925,587	\$ 43,784	0%
FTE	180	188	188			188		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



ANIMAL CARE

MISSION STATEMENT

Animal Care will provide the citizens of Richland County with the protection of life and property through prompt response time and efficient procedures. The Department will reduce the number of strays, control the outbreak of rabies and educate the public on the importance of pet licensing and the responsibilities of pet ownership. Reunite lost pets with their owners.

Goals and Objectives

- Deliver effective animal care and control services to the citizens of Richland County that will reduce the number of strays and unwanted animals in our communities.
- Increase the number of pets that are being licensed with Richland County.
- Provide enforcement of the Animal Ordinance by issuing violation notices to all violators of the Ordinance and issuing citations to second time offenders.
- Provide public information and educational programs promoting the humane treatment of animals and responsible pet ownership.
- Protect the welfare of all citizens by working with DHEC to track and monitor animal bites within the County.

PERFORMANCE INDICATOR	FY 2016	FY 2017	FY 2018	FY 2019
Number of complaints responded to	10,100	9,700	9,650	9,600
Number of animals licensed	5,745	5,000	5,300	5,200
Amount of license fees collected	\$ 37,876	\$ 35,596	\$ 36,596	\$ 37,596
Number of violation notices issued	1646	1685	1,650	1,670
Number of citations issued	421	430	450	475
Number of animal bite quarantines	133	130	128	125

BUDGET HIGHLIGHTS

Animal Care is funded through the Countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes. Revenue is collected in the form of pet licensing fees and are deposited in the General Fund.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 543,916	\$ 536,163	\$ 582,078	\$ 45,915	9%	\$ 582,078	-	0.0%
OPERATING	\$ 488,823	\$ 469,946	\$ 517,290	\$ 47,344	10%	\$ 529,467	\$ 12,177	2.4%
DATA PROCESSING	-	-	\$ 1,150	\$ 1,150	0%	\$ 1,150	-	0.0%
TOTAL	\$ 1,032,740	\$ 1,006,109	\$ 1,100,518	\$ 94,409	9%	\$ 1,112,695	\$ 12,177	1.1%
FTE	13	13	13			13		

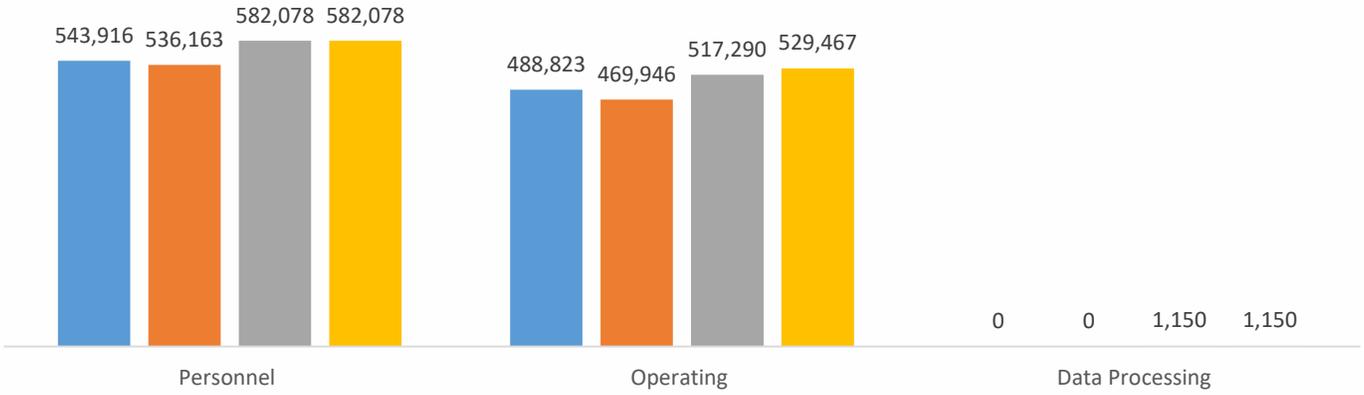
**FY17 ending balances are preliminary and unaudited.*

ANIMAL CARE

Expenditure Type Comparison

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FY 16 FY 17 FY 18 FY 19



VECTOR CONTROL

MISSION STATEMENT

To provide the citizens of Richland County with the most efficient and effective vector control possible, utilizing integrated surveillance and control strategies.

Goals and Objectives

- Perform surveillance activities to assess vector populations by collecting light traps on a weekly schedule.
- Educate the public about container-breeding mosquito species by surveying neighborhood premises for container-breeding mosquito species.
- Participate with statewide WNV surveillance programs
- Insect breeding sites to determine larval populations.
- Investigate citizen requests for spraying by responding to spray requests within six days.

PERFORMANCE MEASURES

	FY 2016	FY 2017	FY 2018	FY 2019
Number of traps collected	566	518	550	572
Number of premises visited	180	389	200	225
Respond to request within 6 days	72%	78%	85%	95%

BUDGET HIGHLIGHTS

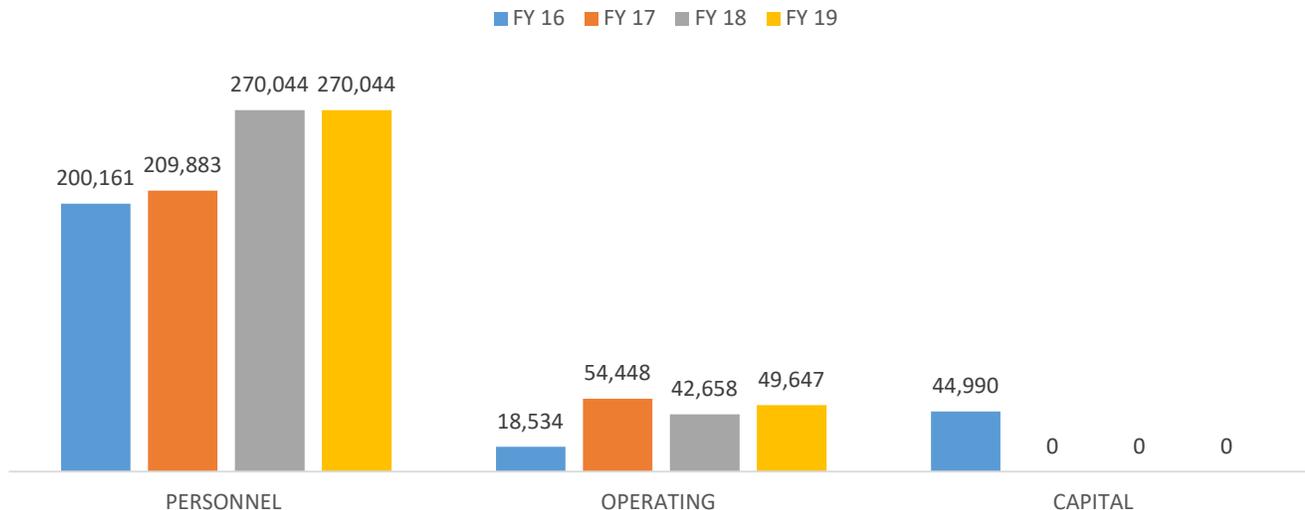
Vector Control is funded through the Countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 200,161	\$ 209,883	\$ 270,044	\$ 60,161	29%	\$ 270,044	-	0.0%
OPERATING	\$ 18,534	\$ 54,448	\$ 42,658	\$ (11,790)	-22%	\$ 49,647	\$ 6,989	16.4%
CAPITAL	\$ 44,990	-	-	-	0%	-	-	0.0%
TOTAL	\$ 263,686	\$ 264,331	\$ 312,702	\$ 48,371	18%	\$ 319,691	\$ 6,989	2.2%
FTE	4	5	5			5		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Plan



GENERAL FUND

UNASSIGNED

Non-Departmental
Health Insurance
Department of Social Services
Outside Agency Funding

NON-DEPARTMENTAL

DESCRIPTION

The Non-Departmental budget consists of expenditures that cannot be attributed to only one department. This budget contains general operational costs for salary and wage increases, new positions cost, group health insurance and matching funds for grants.

The Office of Budget and Grants Management Director or a designee is responsible for monitoring and approving expenses from this budget.

BUDGET HIGHLIGHTS

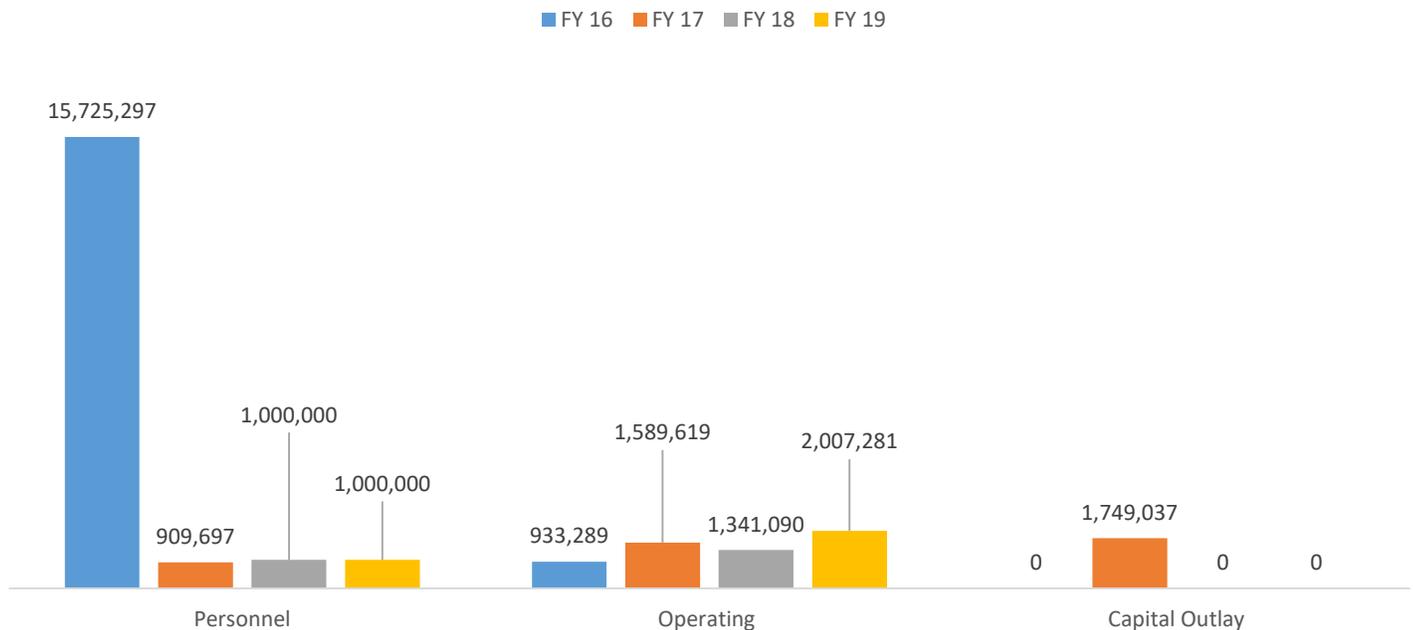
Non-Departmental is funded through the Countywide General Fund. The expenditures roll up into the unassigned sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	\$ 15,725,297	\$ 909,697	\$ 1,000,000	\$ 90,303	10%	\$ 1,000,000	-	0.0%
OPERATING	\$ 933,289	\$ 1,589,619	\$ 1,341,090	\$ (248,529)	-16%	\$ 2,007,281	\$534,402	49%%
CAPITAL OUTLAY	-	\$ 1,749,037	-	\$(1,749,037)	-100%	-	-	0.0%
TOTAL	16,658,586	4,248,354	2,341,090	(1,907,264)	-45%	3,007,281	666,191	28.5%

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparison



HEALTH INSURANCE

DESCRIPTION

The Health Insurance budget consists of expenditures towards healthcare for other general fund departments. The costs included provide a single pool from which County health insurance needs are met.

The Office of Budget and Grants Management Director responsible for monitoring expenses from this budget. The Human Resources Director is responsible for approving expenses from this budget.

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BUDGET HIGHLIGHTS

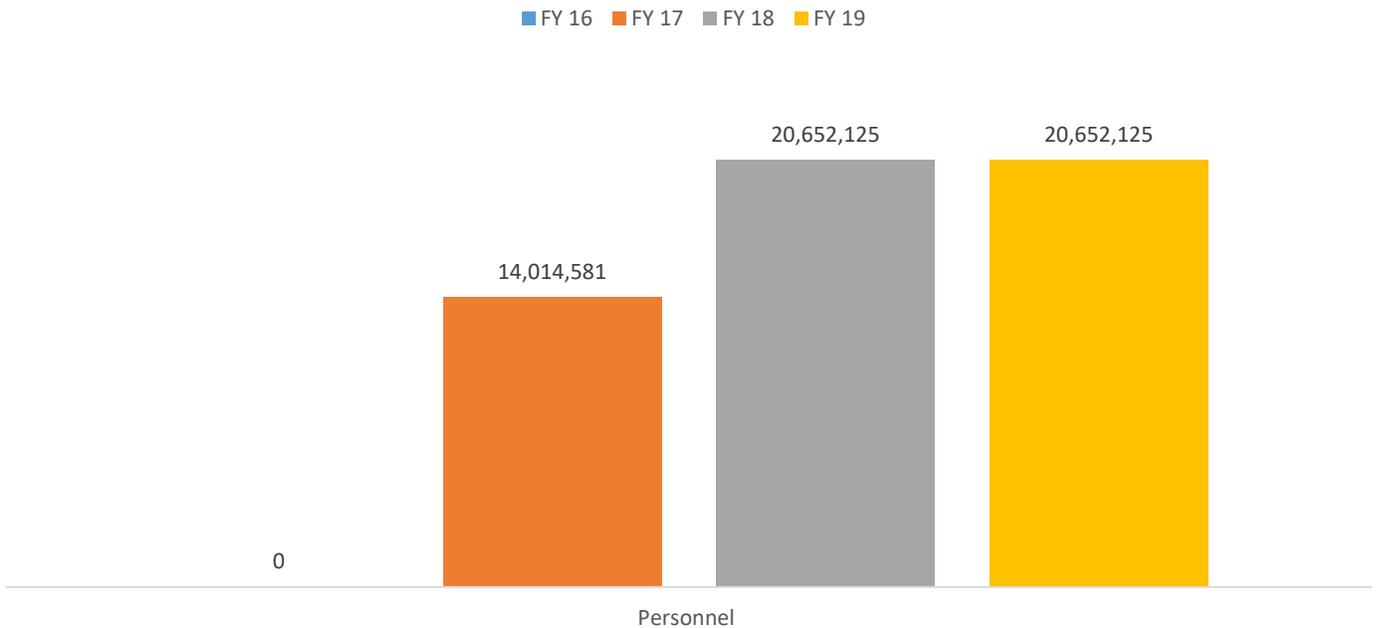
Health Insurance is funded through the Countywide General Fund. The expenditures roll up into the unassigned sub-category for reporting purposes.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
PERSONNEL	-	\$ 14,014,581	\$ 20,652,125	\$ 6,637,544	47%	\$ 20,652,125	-	0%
TOTAL	-	\$ 14,014,581	\$ 20,652,125	\$ 6,637,544	47%	\$ 20,652,125	-	0%

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparison



DEPARTMENT OF SOCIAL SERVICES

MISSION STATEMENT

To improve the quality of life of eligible citizens, as established by state and federal law, by assisting those individuals to attain their highest level of functioning. The Department of Social Services processes eligibility applications and manages casework. The Department focuses on excellence, providing quality services, being responsive to stakeholders and treating all people with respect and dignity.

The Richland County Department of Social Services is a division of the South Carolina Department of Social Services (DSS). The County annually appropriates additional funds from the General Fund budget for limited operational expenditures. Richland County also provides DSS two facilities at 3220 Two Notch Road in Columbia and 120 Clarkston St. in Eastover for the citizens of Richland County.

Goals and Objectives

- Have funds available as a resource for child welfare workers with which to make purchases for children in emergency protective situations: travel, medical examinations, medications, underclothing and diapers, housing and for SLED background checks on temporary placement situations.
- Minimize the trauma for children and adults taken into protective custody by providing them with certain essentials necessary for their safety and comfort during emergency situations.

BUDGET HIGHLIGHTS

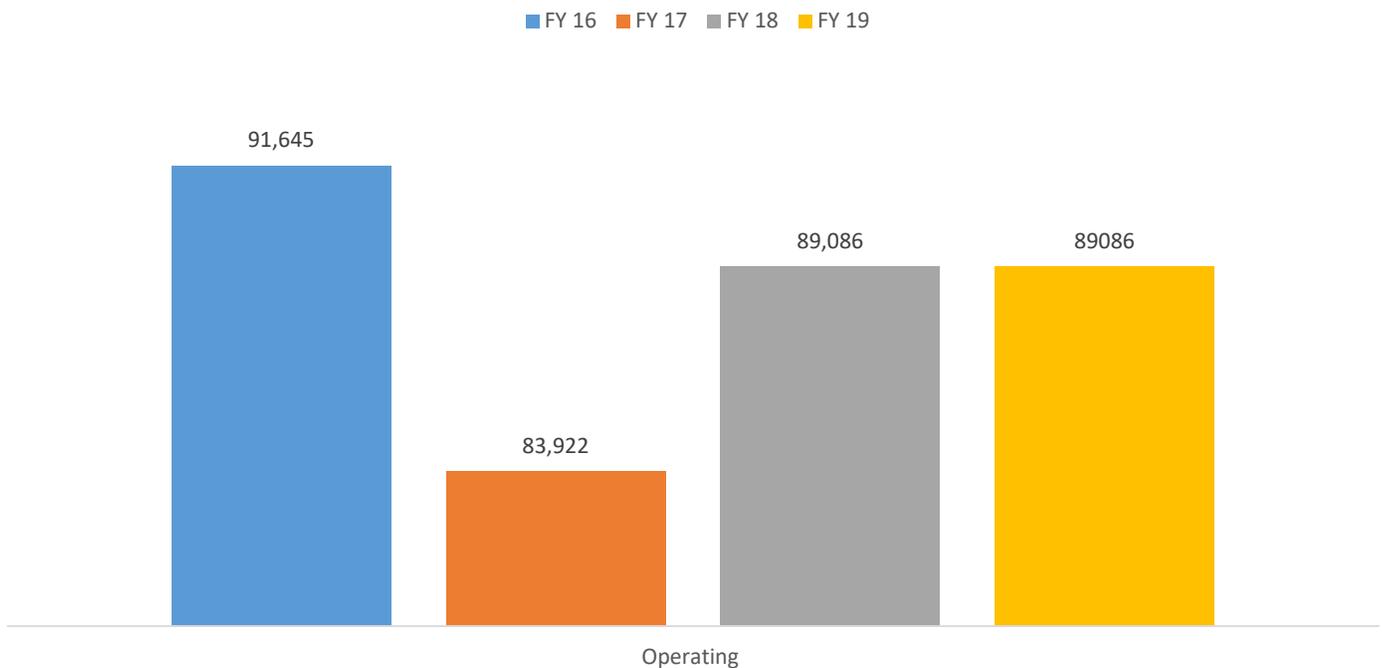
The Department of Social Services is funded through the Countywide General Fund. The expenditures roll up into the unassigned sub-category for reporting purposes.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
OPERATING	\$ 91,645	\$ 83,922	\$ 89,086	\$ 5,164	6%	\$ 89,086	-	0.0%
TOTAL	\$ 91,645	\$ 83,922	\$ 89,086	\$ 5,164	6%	\$ 89,086	-	0.0%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



OUTSIDE AGENCY FUNDING

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED
MEDICAL INDIGENT CARE	\$ 1,017,326	\$ 889,782	\$ 889,782
ADJUTANT GENERAL	\$ 15,535	\$ 15,535	\$ 15,535
ANTIOCH SENIOR CENTER	\$ 25,000	\$ 25,000	\$ 25,000
CAPITAL SENIOR CENTER	\$ 159,600	\$ 159,600	\$ 159,600
CENTRAL MIDLANDS COG	\$ 178,432	\$ 178,432	\$ 178,432
CITY CENTER PARTNERSHIP - BUS	\$ 47,500	\$ 47,500	\$ 47,500
CLEMSON UNIVERSITY	\$ 46,663	\$ 46,663	\$ 46,663
COC MILITARY AFFAIRS	-	-	\$ 4,540
COLUMBIA URBAN LEAGUE	\$ 50,000	\$ 50,000	\$ 100,000
COMMUNITIES IN SCHOOLS	\$ 67,164	\$ 67,164	\$ 67,164
ELEVATIONS	\$ 10,000	-	-
ENGENUITY	-	-	\$ 45,000
GRTR COLA CHAMBER COMMERCE	\$ 4,540	\$ 4,540	-
GRTR COLA COMM RELATIONS	\$ 95,250	\$ 95,250	\$ 95,250
HOUSING TRUST FUND	\$ 100,000	\$ 100,000	\$ 55,000
JUMPS	\$ 52,000	-	-
LRADAC	\$ 600,000	\$ 600,000	\$ 600,000
MIDLANDS COMMUNITY DEV. CORP.	-	-	\$ 200,000
MIDLANDS MEDIATION CENTER	\$ 20,000	\$ 20,000	\$ 20,000
NATIONAL GUARD MUSEUM	\$ 10,000	-	-
PALMETTO AIDS LIFE SUPPORT	-	-	\$ 50,000
SAINT LAWRENCE PLACE	-	-	\$ 50,000
SC HIV AIDS COUNCIL	-	\$ 40,000	\$ 50,000
SC MILITARY HISTORY FOUNDATION	-	\$ 10,000	\$ 10,000
SC UPLIFT COMMUNITY OUTREACH	\$ 20,000	-	-
SENIOR RESOURCES	\$ 302,406	\$ 302,406	\$ 484,806
SEXUAL TRAUMA SERVICES	\$ 48,746	\$ 48,746	\$ 60,000
SISTERCARE	\$ 10,746	\$ 10,746	\$ 20,110
ST. JOHN FOUNDATION SR CITIZEN	\$ 15,000	\$ 15,000	-
TRANSITIONS HOMELESS CENTER	\$ 100,000	\$ 100,000	\$ 200,000
DISCRETIONARY GRANT FUNDS	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL EXPENSE	\$ 3,195,908	\$ 3,026,364	\$ 3,674,382



SPECIAL REVENUE FUND

SPECIAL REVENUE SOURCES AND USES

SPECIAL REVENUE FY 2018 SOURCES

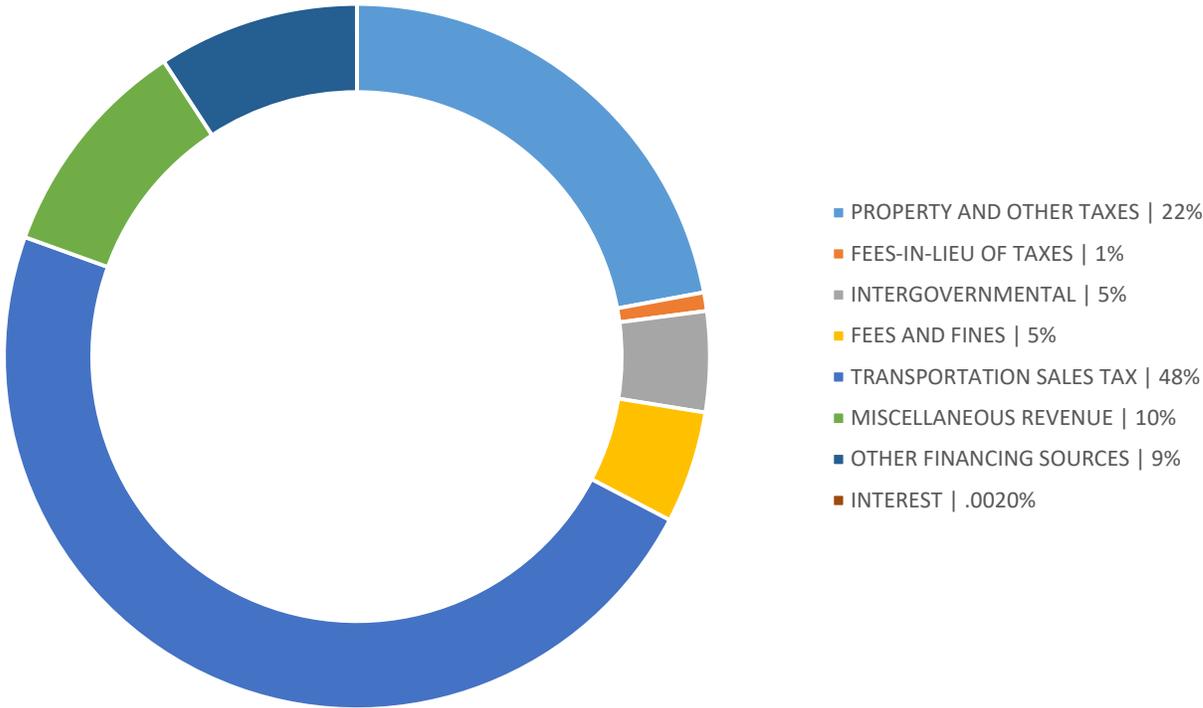


Figure 42: FY 18 Sources

SPECIAL REVENUE FY 2018 USES

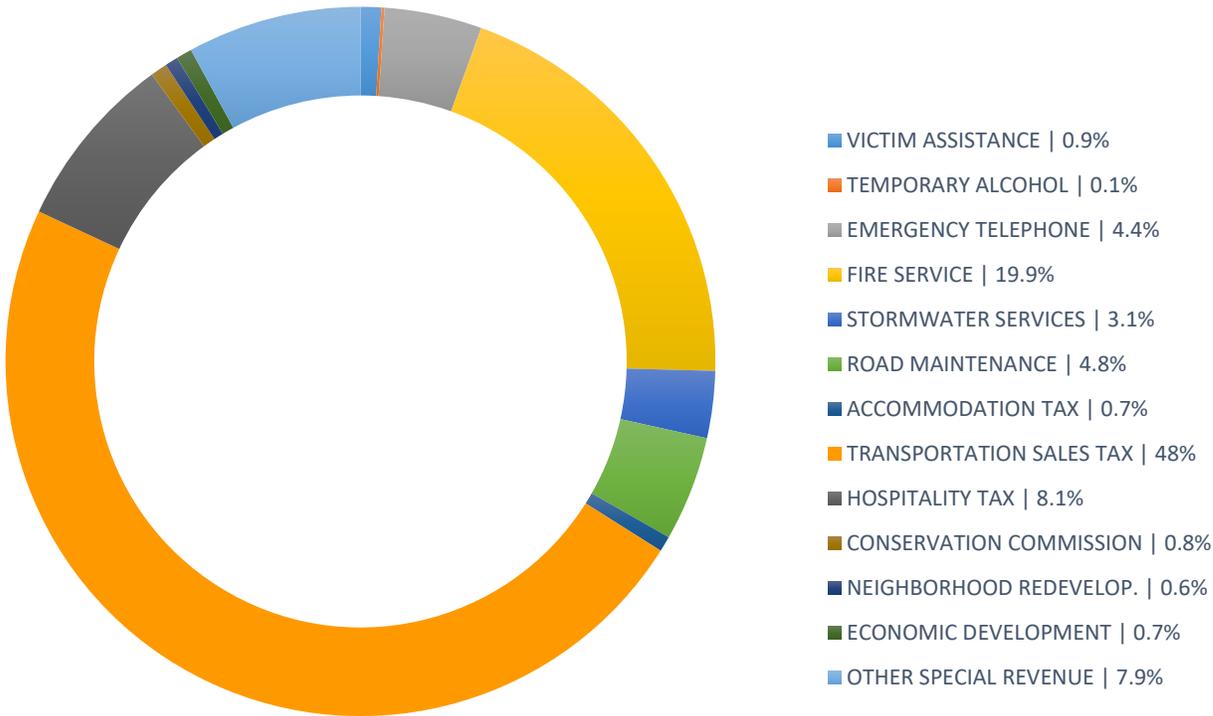


Figure 43: FY 18 uses

SPECIAL REVENUE SOURCES AND USES

SPECIAL REVENUE FY 2019 SOURCES

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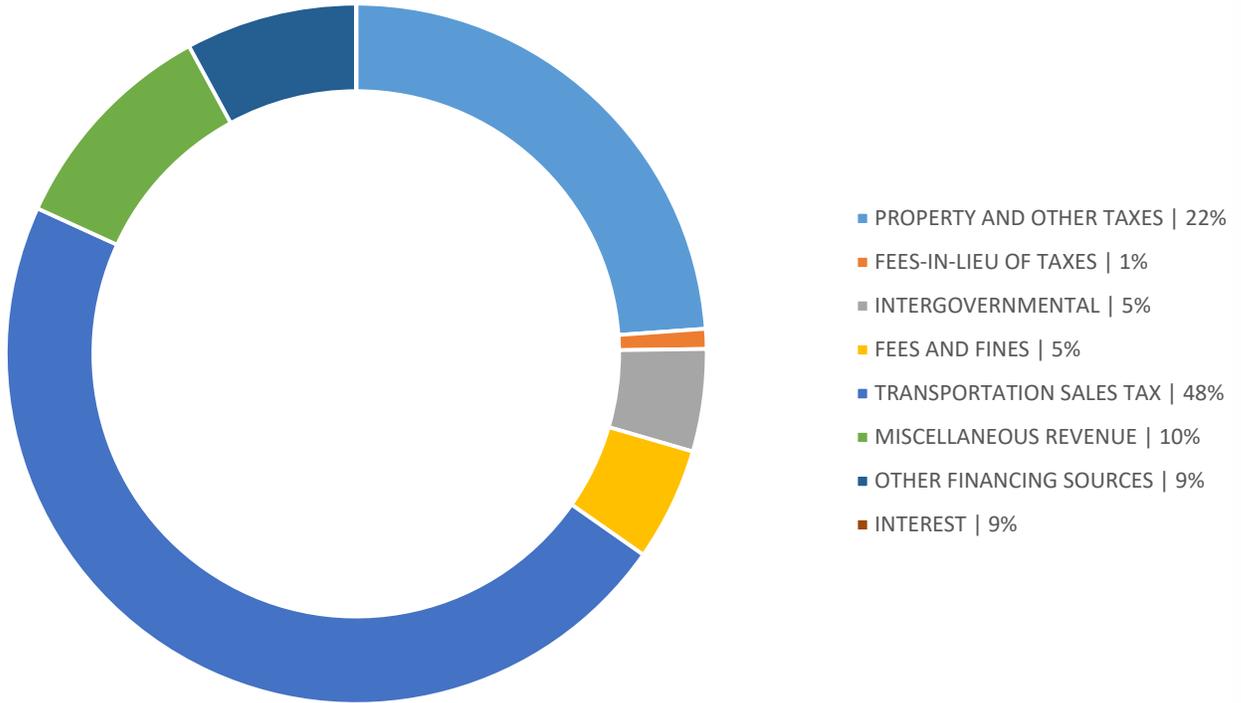


Figure 44: FY 19 Sources

SPECIAL RESOURCES FY 2019 USES

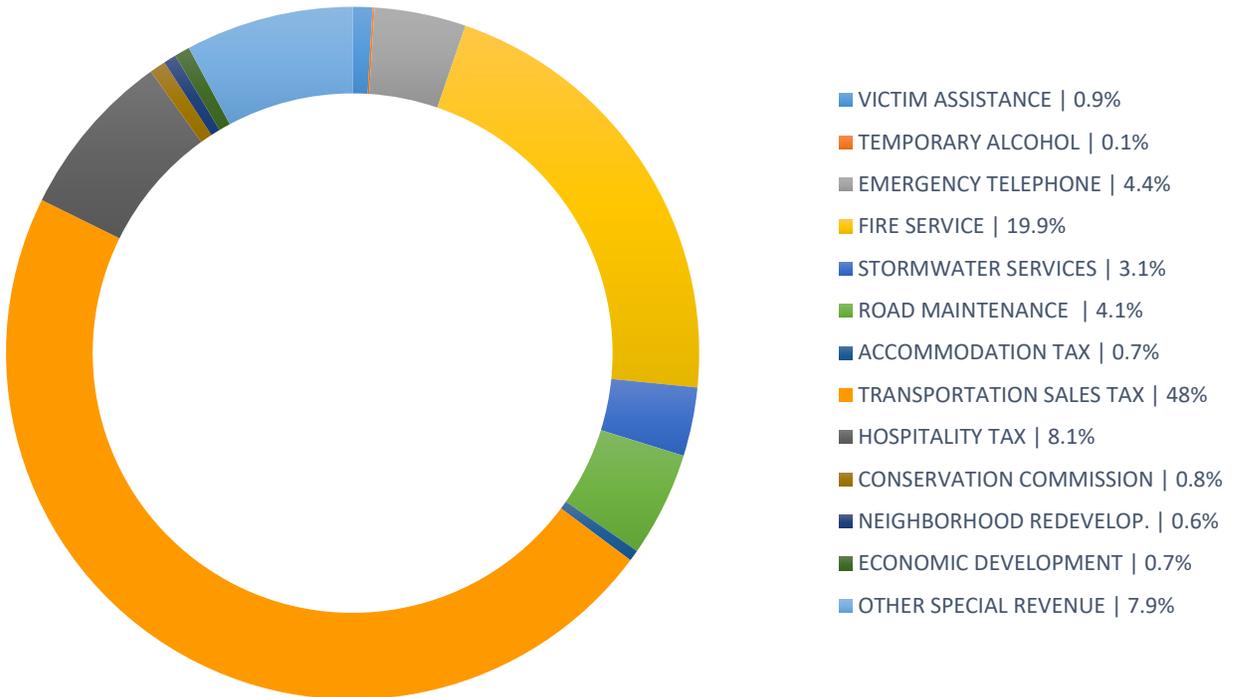


Figure 45: FY 19 Uses

SPECIAL REVENUE FUNDS BUDGET SUMMARY

REVENUE BY SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 27,619,412	\$ 27,735,017	\$ 29,170,907	\$ 32,327,354
FEES-IN-LIEU OF TAXES	\$ 1,668,013	\$ 1,889,335	\$ 1,119,003	\$ 1,247,502
INTERGOVERNMENTAL	\$ 12,605,404	\$ 12,993,441	\$ 6,087,700	\$ 6,399,413
FEES AND FINES	\$ 6,412,313	\$ 6,415,505	\$ 6,779,548	\$ 7,086,009
TRANSPORTATION SALES TAX	\$ 61,524,339	\$ 64,336,728	\$ 63,175,500	\$ 63,807,255
MISCELLANEOUS REVENUE	\$ 12,716	\$ 1,517,093	\$ 13,584,721	\$ 13,909,771
OTHER FINANCING SOURCES	\$ 13,190,962	\$ 13,506,224	\$ 12,168,948	\$ 10,725,567
INTEREST	\$ 683,914	\$ 938,874	\$ 2,834	\$ 2,915
TOTAL	\$ 123,717,073	\$ 129,332,217	\$ 132,089,161	\$ 135,505,786

Table 16: special revenue sources

**FY17 ending balances are preliminary and unaudited*

DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
VICTIM ASSISTANCE				
SOLICITOR	\$ 110,957	\$ 115,154	\$ 174,916	\$ 174,917
COURT ADMINISTRATION	\$ 117,688	\$ 103,223	\$ 139,275	\$ 139,275
SHERIFF'S DEPARTMENT	\$ 625,561	\$ 625,067	\$ 654,781	\$ 654,781
DETENTION CENTER	\$ 136,305	\$ 139,218	\$ 176,110	\$ 176,109
TRANSFER OUT	-	-	\$ 99,000	\$ 99,000
TOTAL VICTIM ASSISTANCE	\$ 990,511	\$ 982,662	\$ 1,244,082	\$ 1,244,082
TEMPORARY ALCOHOL PERMIT				
SOLICITOR	\$ 28,344	\$ 33,424	\$ 39,303	\$ 39,303
RIVER ALLIANCE	\$ 53,295	\$ 53,295	\$ 83,607	\$ 82,320
APPEARANCE COMMISSION	-	-	-	-
TRANSFER OUT	-	-	\$ 65,604	\$ 5,790
TOTAL TEMPORARY ALCOHOL	\$ 81,639	\$ 86,719	\$ 188,514	\$ 127,413
TOTAL EMERGENCY TELEPHONE	\$ 4,606,107	\$ 6,556,331	\$ 5,866,261	\$ 5,782,352
TOTAL FIRE SERVICE	\$ 23,861,795	\$ 26,005,286	\$ 26,282,310	\$ 28,868,954
TOTAL STORMWATER SERVICES	\$ 2,712,024	\$ 2,860,003	\$ 4,029,862	\$ 4,345,764
TOTAL ROAD MAINTENANCE	\$ 6,035,907	\$ 5,705,191	\$ 6,313,000	\$ 6,628,650
TOTAL ACCOMMODATION TAX	\$ 630,000	\$ 626,200	\$ 930,000	\$ 702,000
TOTAL TRANSPORTATION SALES TAX	\$ 18,477,354	\$ 19,854,474	\$ 63,394,500	\$ 63,807,255
TOTAL HOSPITALITY TAX	\$ 8,493,401	\$ 5,989,526	\$ 10,636,142	\$ 10,598,110
TOTAL CONSERVATION COMMISSION	\$ 512,735	\$ 891,269	\$ 1,000,632	\$ 1,016,265
TOTAL NEIGHBORHOOD REDEVELOP.	\$ 501,485	\$ 319,291	\$ 781,644	\$ 797,277

SPECIAL REVENUE FUNDS BUDGET SUMMARY

DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
ECONOMIC DEVELOPMENT	\$ 596,767	\$ 1,971,585	\$ 954,021	\$ 973,021
OTHER SPECIAL REVENUE FUNDS				
TITLE IV D CIVIL PROCESS	\$ 66,035	\$ 67,353	\$ 70,000	\$ 70,000
TOURISM DEVELOPMENT FEE	\$ 1,384,765	\$ 1,306,893	\$ 1,344,000	\$ 1,350,000
SCHOOL RESOURCE OFFICERS	\$ 3,183,457	\$ 3,384,158	\$ 5,486,095	\$ 5,626,545
PUBLIC DEFENDER	\$ 3,003,334	\$ 3,201,797	\$ 3,568,098	\$ 3,568,098
TOTAL OTHER SPECIAL REVENUE	\$ 7,637,591	\$ 7,960,201	\$ 10,468,193	\$ 10,614,643
TOTAL SPECIAL REVENUE FUNDS	\$ 75,137,316	\$ 79,808,738	\$ 132,089,161	\$ 135,505,786
AUTHORIZED FT POSITIONS	139	152	155	156

Table 17: Special Revenue Uses

**FY17 ending balances are preliminary and unaudited.*

SPECIAL REVENUE FUND

ELECTED & APPOINTED

Victim Assistance

- Victim Assist - Solicitor
- Victim Assist - Court Admin
- Victim Assist - Sheriff
- Victim Assist - Coroner

Temporary Alcohol Permits

- Solicitor - Temporary Alcohol

Other Special Revenue Funds

- Title IV-D - Sheriff's Fund
- Title IV-D - Civil Process
- Tourism Development Projects

VICTIMS ASSISTANCE PROGRAM

DESCRIPTION

The Victims Assistance Program is designed to assist crime victims and witnesses through the criminal justice system by providing information and assistance. These funds are 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.

Goals and Objectives

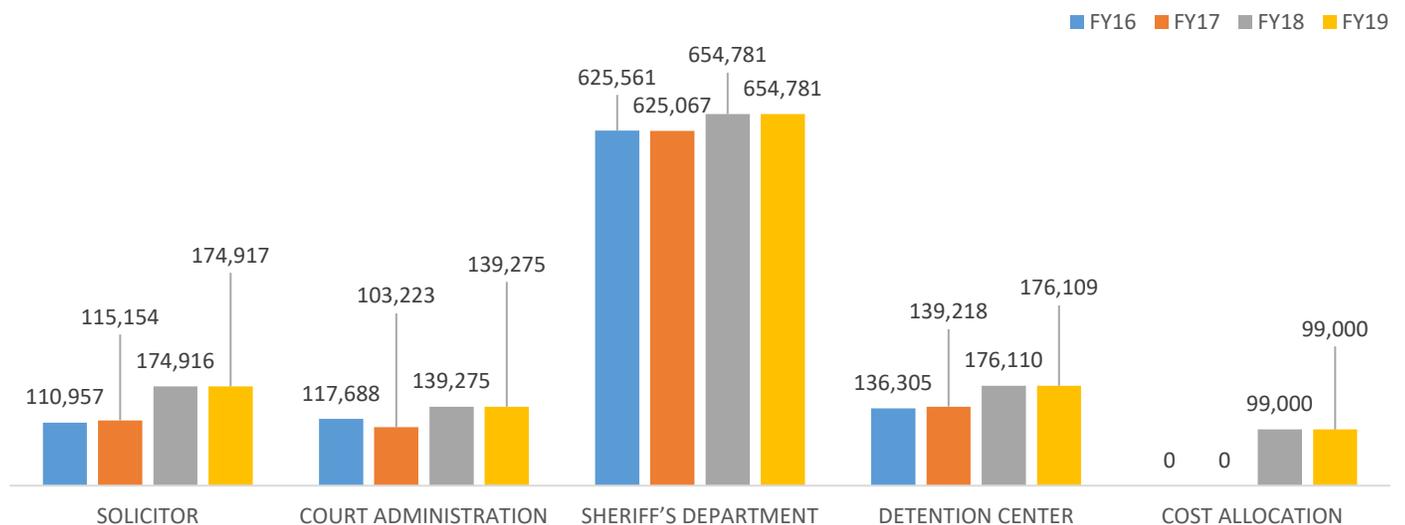
- To reduce delays in the court process.
- To reduce the trauma of crimes for victims through crisis intervention and specialized counseling.
- To increase victim cooperation and successful prosecution by providing victims more information on court room procedures and the criminal justice system.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
ASSESSMENTS AND FEES	\$ 376,814	\$ 337,655	\$ 460,750	\$ 123,095	36%	\$ 451,535	\$ (9,215)	-2%
USE OF FUND BALANCE	-	-	\$ 97,311	\$ 97,311	100%	\$ 106,526	\$ 9,215	9%
TRANSFER IN	\$ 526,826	\$ 686,021	\$ 686,021	-	-	\$ 686,021	-	0%
TOTAL	\$ 903,640	\$ 1,023,676	\$ 1,244,082	\$ 220,406	22%	\$ 1,244,082	-	0%
EXPENDITURES								
SOLICITOR	\$ 110,957	\$ 115,154	\$ 174,916	\$ 59,762	52%	\$ 174,917	\$ 1	0%
COURT ADMINISTRATION	\$ 117,688	\$ 103,223	\$ 139,275	\$ 36,052	35%	\$ 139,275	-	0%
SHERIFF'S DEPARTMENT	\$ 625,561	\$ 625,067	\$ 654,781	\$ 29,714	5%	\$ 654,781	-	0%
DETENTION CENTER	\$ 136,305	\$ 139,218	\$ 176,110	\$ 36,892	26%	\$ 176,109	\$ (-1)	0%
COST ALLOCATION	-	-	\$ 99,000	\$ 99,000	0%	\$ 99,000	\$ (74,000)	-75%
TOTAL	\$ 990,511	\$ 982,662	\$ 1,244,082	\$ 261,420	27%	\$ 1,244,082	\$ (74,000)	-6%
FTE	17	17	18			18		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



TEMPORARY ALCOHOL PERMIT FUND

DESCRIPTION

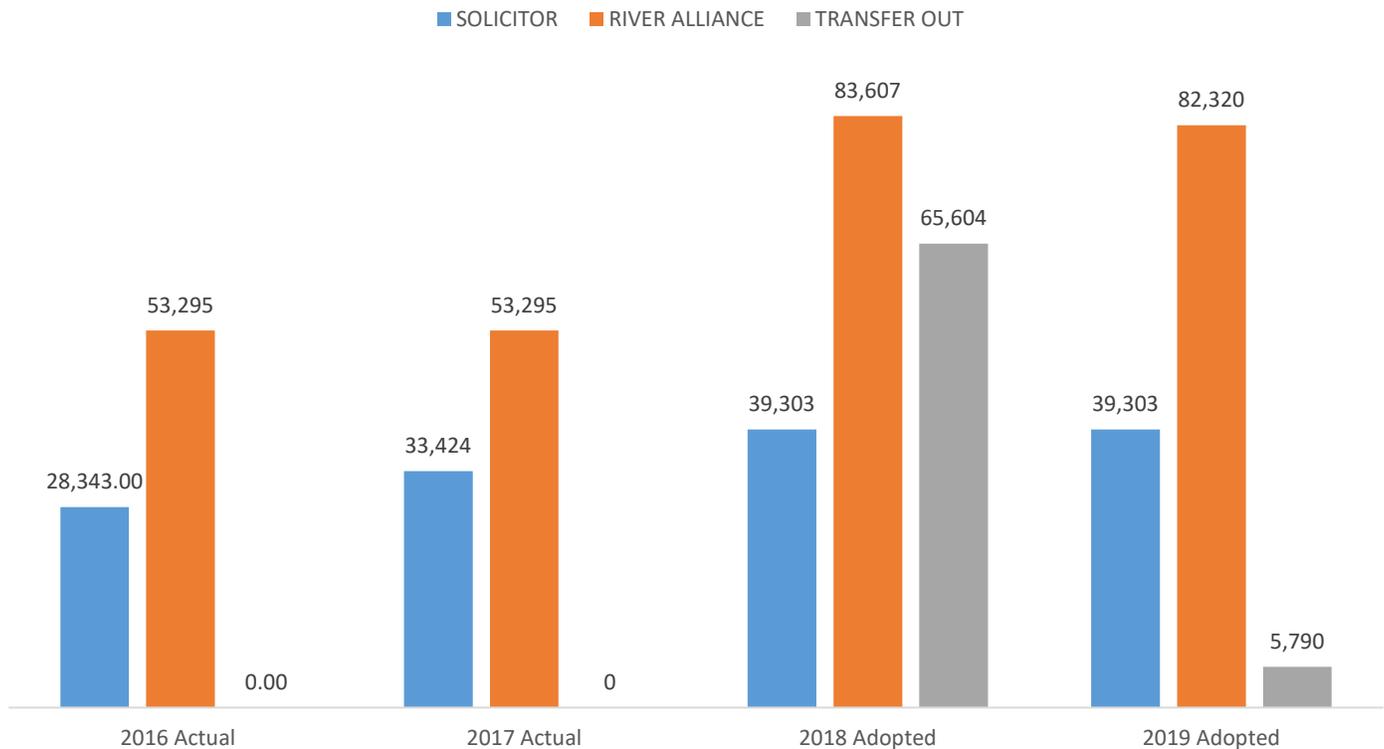
This fund was created to account for funds collected by the State from the sale of Sunday alcohol liquor licenses. The funds are restricted to use in accordance with State statute 61-6-2010.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PERMIT FEES	\$ 128,670	\$ 226,980	\$ 128,700	\$ (98,280)	-43%	\$127,413	\$ (1,287)	-1%
USE OF FUND BALANCE	-	-	\$ 59,814	\$ 59,814	100%	-	\$ (59,814)	-100%
TOTAL	\$ 128,670	\$ 226,980	\$ 188,514	\$ -38,466	-17%	\$127,413	\$ (61,101)	-32%
EXPENDITURES								
SOLICITOR	\$ 28,343	\$ 33,424	\$ 39,303	\$ 5,879	18%	\$ 39,303	-	0%
RIVER ALLIANCE	\$ 53,295	\$ 53,295	\$ 83,607	\$ 30,312	57%	\$ 82,320	\$ (1,287)	-2%
APPEARANCE COMMISSION	-	-	-	-	-	-	-	0%
TRANSFER OUT	-	-	\$ 65,604	\$ 65,604	100%	\$ 5,790	\$ (59,814)	-91%
TOTAL	\$ 81,638	\$ 86,719	\$ 188,514	\$ 101,795	117%	\$127,413	\$ (61,101)	-32%
AUTHORIZED FT POSITIONS	1	1	1			1		

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparisons



OTHER SPECIAL REVENUE FUNDS

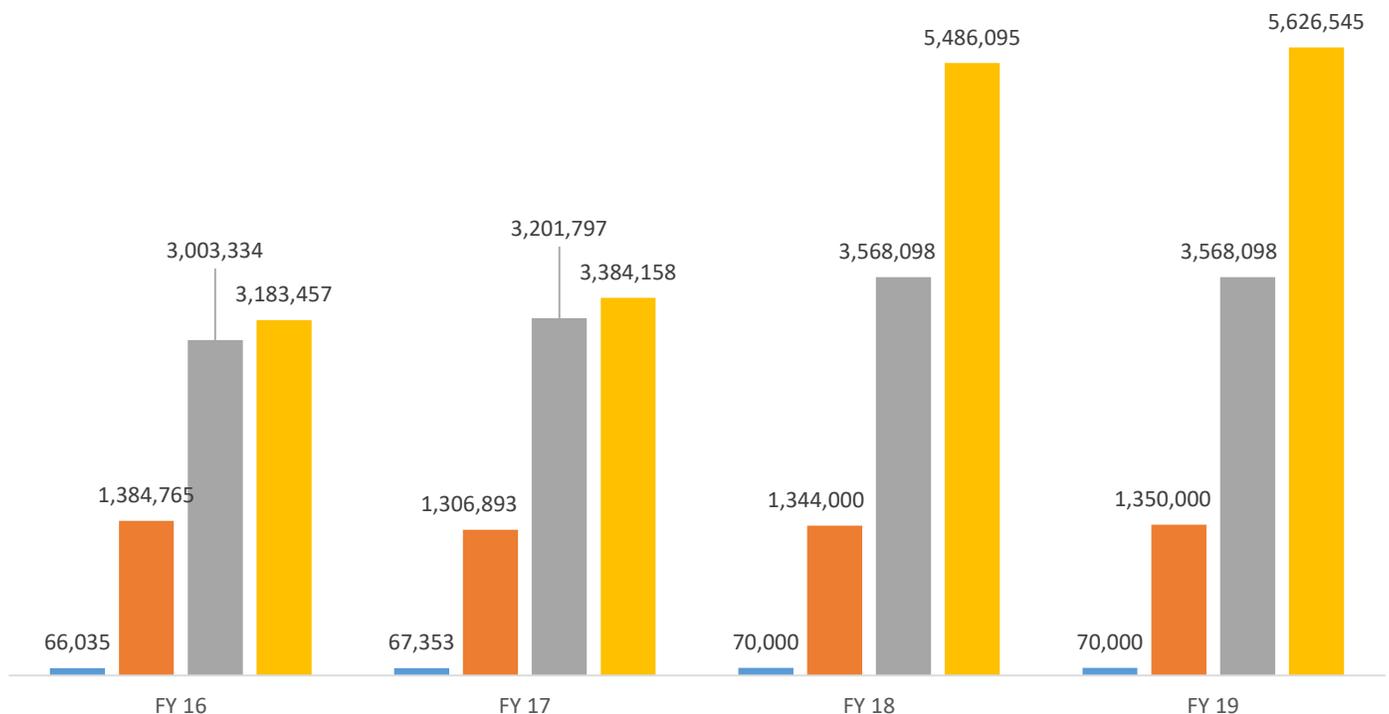
FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
TITLE IV D CIVIL PROCESS	\$ 65,010	\$ 61,133	\$ 70,000	\$ 8,867	15%	\$ 70,000	-	0%
TOURISM DEVELOPMENT	\$1,393,879	\$1,315,346	\$ 1,344,000	\$ 28,654	2%	\$ 1,350,000	\$ 6,000	.45%
PUBLIC DEFENDER	\$3,003,333	\$3,201,797	\$ 3,568,098	\$ 366,301	11%	\$ 3,568,098	-	0%
SCHOOL RESOURCE OFFICERS	\$3,183,457	\$3,384,158	\$ 5,468,095	\$2,101,937	62%	\$ 5,626,545	\$140,450	3%
TOTAL	\$7,645,679	\$7,962,434	\$ 10,468,193	\$2,505,759	31%	\$10,614,643	\$146,450	1%
EXPENDITURES								
TITLE IV D CIVIL PROCESS	\$ 66,035	\$ 67,353	\$ 70,000	\$ 2,647	4%	\$ 70,000	-	0%
TOURISM DEVELOPMENT	\$1,384,765	\$1,306,893	\$ 1,344,000	\$ 37,107	3%	\$ 1,350,000	\$ 6,000	.45%
PUBLIC DEFENDER	\$3,003,334	\$3,201,797	\$ 3,568,098	\$ 366,301	11%	\$ 3,568,098	-	0%
SCHOOL RESOURCE OFFICERS	\$3,183,457	\$3,384,158	\$ 5,486,095	\$2,101,937	62%	\$ 5,626,545	\$140,450	3%
TOTAL	\$7,637,591	\$7,960,201	\$ 10,468,193	\$2,507,992	32%	\$10,614,643	\$146,450	1%

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparison

■ TITLE IV D CIVIL PROCESS
 ■ TOURISM DEVELOPMENT
 ■ PUBLIC DEFENDER
 ■ SCHOOL RESOURCE OFFICERS



SPECIAL REVENUE FUND

COMMUNITY SERVICE

Conservation Commission

- Conservation Commission Lump Sum

Neighborhood Redevelopment

- Neighborhood Redevelopment Lump Sum

Hospitality Tax

Accommodation Tax

Economic Development

Grants

CONSERVATION COMMISSION

DESCRIPTION

The Conservation Commission Fund was established during the FY04 budget process. The funding from property tax millage will be used for the purpose of conservation efforts throughout the County. The Richland County Conservation Commission (RCCC) is charged with promoting the protection of natural, historical and cultural resources throughout the County by negotiating voluntary protection strategies with landowners through such means as conservation easements, land acquisition and grant programs.

Goals and Objectives

Promote passive, outdoor nature-based tourism through trail development and promotional materials. Continue to identify and protect critical/high priority conservation lands; encourage water quality improvements and environmental education. Continue to provide technical and financial assistance for the preservation of historic sites, education and research; promote heritage tourism.

BUDGET HIGHLIGHTS

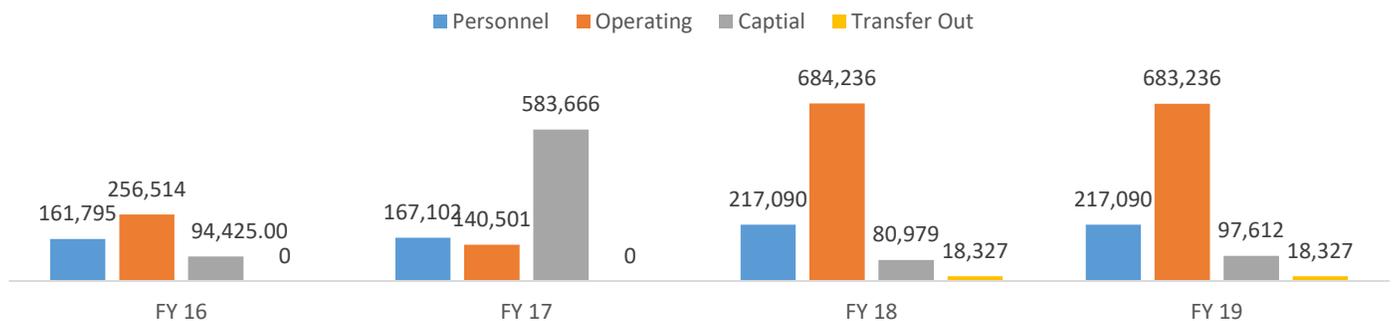
For FY18, the Conservation Commission increased operating expenditures by \$543,735. Capital Outlay for FY18 was decreased by \$502,687.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PROPERTY TAXES	\$ 733,218	\$ 747,744	\$ 760,406	\$ 12,662	2%	\$ 775,614	\$ 15,208	2%
FEES IN LIEU OF TAXES	\$ 22,731.49	\$ 23,411	\$ 21,238	\$ (2,173)	-9%	\$ 21,663	\$ 425	2%
TRANSFER IN	-	-	\$ 218,988	\$ 218,988	100%	\$ 218,988	-	0%
TOTAL	\$ 755,949	\$ 771,155	\$1,000,632	\$ 229,477	30%	\$1,016,265	\$ 15,633	2%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 161,795	\$ 167,102	\$ 217,090	\$ 49,988	30%	\$ 217,090	-	0%
OPERATING EXPENDITURES	\$ 256,514	\$ 140,501	\$ 684,236	\$ 543,735	387%	\$ 683,236	\$ (1,000)	-.23%
CAPITAL OUTLAY	\$ 94,425	\$ 583,666	\$ 80,979	\$ (502,687)	-86%	\$ 97,612	\$ 16,633	21%
TRANSFER OUT	-	-	\$ 18,327	\$ 18,327	100%	\$ 18,327	-	0%
TOTAL	\$ 512,734	\$ 891,269	\$ 1,000,632	\$ 109,363	12%	\$1,016,265	\$ 15,633	2%
FTE	1	1	2			2		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



NEIGHBORHOOD REDEVELOPMENT

DESCRIPTION

The Neighborhood Redevelopment Fund was established during the FY04 budget process. The established funding was utilizing a dedicated quarter mill from property tax to be used for the purpose of redevelopment efforts of neighborhoods throughout the County. This funding was later increased to a dedicated half mill in FY06.

BUDGET HIGHLIGHTS

Neighborhood Redevelopment personnel expenditures budget increased from FY17 to FY18 by \$87,593. The Operating expenditures budget for this fund also increased in FY18 by \$276,494.

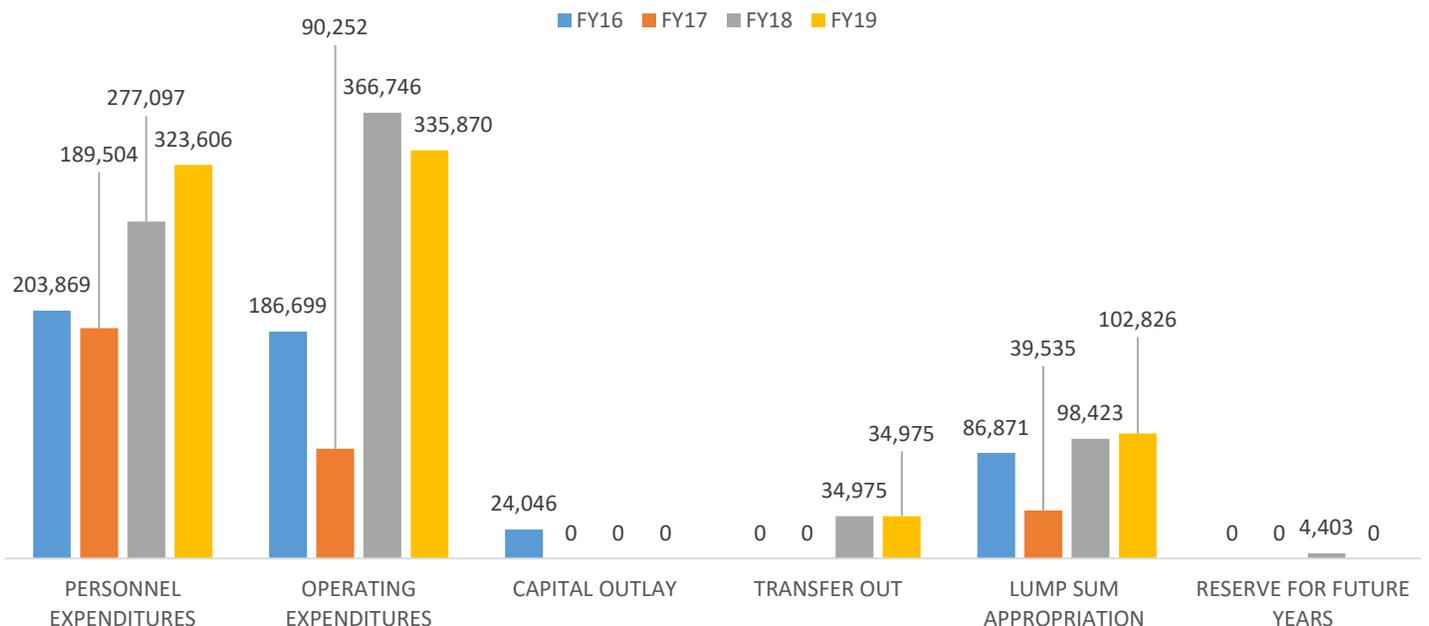
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Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PROPERTY TAXES	\$733,218	\$ 747,744	\$ 760,406	\$ 12,662	2%	\$ 775,614	\$ 15,208	2%
FEES IN LIEU OF TAXES	\$22,7312	\$ 23,411	\$ 21,238	\$ (2,173)	-9%	\$ 21,663	\$ 425	2%
USE OF FUND BALANCE	-	-	-	-	0%	-	-	0%
TOTAL	\$960,530	\$ 771,155	\$ 781,644	\$ 10,489	1%	\$ 797,277	\$ 15,633	2%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$203,869	\$ 189,504	\$ 277,097	\$ 87,593	46%	\$ 323,606	\$ 46,509	17%
OPERATING EXPENDITURES	\$186,699	\$ 90,252	\$ 366,746	\$ 276,494	306%	\$ 335,870	\$ (30,876)	-8%
CAPITAL OUTLAY	\$ 24,046	-	-	-	0%	-	-	0%
TRANSFER OUT	-	-	\$ 34,975	\$ 34,975	100%	\$ 34,975	-	0%
LUMP SUM APPROPRIATION	\$ 86,871	\$ 39,535	\$ 98,423	\$ 58,888	149%	\$ 102,826	\$ 4,403	4%
RESERVE FOR FUTURE YEARS	-	-	\$ 4,403	\$ 4,403	100%	-	\$ (4,403)	-100%
TOTAL	\$501,485	\$ 319,291	\$ 781,644	\$ 462,353	145%	\$ 797,277	\$ 15,633	2%
FTE	4	4				6		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



HOSPITALITY TAX

DESCRIPTION

The Hospitality Tax Fund was established during the FY04 budget process. The 2% tax is imposed on the gross proceeds of sales of prepared meals and beverages and will be used for the dedicated purpose of improving services and facilities for tourists.

BUDGET HIGHLIGHTS

The chart below reflects agency funding for FY17 and FY18.

AGENCY	FY 2017	FY 2018
701 Center For Contemporary Art	\$ 10,000	\$ 11,000
Animal Mission Of The Midlands	-	-
Ann Brodie's Carolina Ballet Season	-	\$ 4,500
Auntie Karen Foundation	-	\$ 11,000
Benedict College Athletics Department	\$ 25,000	\$ 16,000
Black Pages International	\$ 63,000	-
Blythewood Historical Society	\$ 5,100	-
Blythewood Historical Society And Museum	-	\$ 2,000
Camp Discovery	\$ 5,000	-
Capital City Lake Murray Regional Tourism	\$ 66,000	\$ 31,000
Carolina Marathon Association	\$ 7,700	\$ 4,500
Columbia City Ballet	\$ 62,478	\$ 4,500
Columbia Classical Ballet	\$ 59,478	\$ 4,500
Columbia Film Society	\$ 30,700	\$ 4,500
Columbia International Festival	\$ 169,895	\$ 151,000
Columbia Metro CVB	-	\$ 104,091
Columbia Metropolitan Convention & Visitors Bureau	\$ 104,091	-
Columbia Museum Of Art	\$ 765,872	-
Columbia Museum Of Art (HTAX Ordinance Agency)	-	\$ 765,872
Columbia Music Festival Association/CMFA Artspace	\$ 5,500	\$ 4,500
Columbia Regional Sports Council	\$ 57,000	-
Columbia Regional Sports Council - Midlands Authority For Conventions, Sports & Tourism	-	\$ 42,000
Columbia Stage Society/Town Theatre	\$ 5,500	\$ 4,500
Columbia United FC	\$ 24,037	\$ 24,000
Council World Affairs Council	\$ 7,500	-
Devine Street Association	-	\$ 1,000
Devine Street Merchants Association	\$ 5,000	-
Dutch Fork High Athletic Booster Club	\$ 3,000	-
Dutch Fork High Theater Booster Club	\$ 5,000	-
Dutch Fork High Band Boosters Club	\$ 3,000	-
Dutch Fork Middle School Band Boosters	\$ 3,000	-
Edgewood Foundation	\$ 4,000	\$ 1,000
Adventure Children's Museum	\$ 155,557	-
Adventure Children's Museum (HTAX Ordinance Agency)	-	\$ 155,557
Epworth Children's Home	\$ 1,500	-
Famously Hot New Year	\$ 93,000	\$ 76,500
Five Points Association	\$ 25,000	-
Forest Acres Restaurant And Merchants Association	\$ 15,000	-
Friends Of Harbison State Forest	\$ 5,000	-
Friends Of The Tapp's Art Center	-	\$ 1,000

HOSPITALITY TAX

AGENCY	FY 2017	FY 2018
Gadsden Community Center	\$ 3,000	-
Gateway To The Army Association	\$ 100,000	-
Gateway To The Army Foundation	-	\$ 100,000
Greater Columbia Educational Foundation	\$ 18,000	\$ 25,000
Greater Columbia Restaurant Association	\$ 20,000	\$ 20,000
Greater Rosewood Association	\$ 5,000	-
Historic Columbia Foundation	\$ 385,143	-
Historic Columbia Foundation (HTAX Ordinance Agency)	-	\$ 385,143
In The Middle	-	\$ 3,000
International Friendship Ministries	-	-
Jam Room Foundation/Columbia Music Festival Association - Fiscal Agent	\$ 1,000	\$ 1,000
Kingsville Historical Foundation	\$ 61,000	-
Kingville Historical Foundation	-	\$ 3,000
Latino Communications Community Development Corporation	\$ 33,500	\$ 3,000
Lower Richland Sweet Potato Festival	\$ 50,000	\$ 16,000
Midlands Tech Harbison Theatre	\$ 25,500	\$ 18,000
Miss SC Scholarship Organization	\$ 15,500	\$ 7,250
National Association Of Minority Contractors-SC	\$ 40,000	-
North Columbia Business Association	\$ 17,000	\$ 1,000
Palmetto Aids Life Support Services (PALSS)	\$ 6,000	\$ 1,000
Palmetto Capital City Classic	\$ 15,500	\$ 7,750
Pinewood Lake Park Foundation	-	\$ 3,000
Pinewood Lakes Foundation	\$ 230,000	-
Richland County Conservation Commission (Pinewood Lake Park Foundation)	-	\$ 75,000
Richland Music Festival	\$ 5,000	\$ 1,000
River Community Foundation (Blues, Blueberry & BBQ Festival)	-	\$ 1,000
Ronald McDonald House Charities of SC	\$ 7,000	-
SC HIV Aids Council	\$ 1,500	-
SC Military History Museum Foundation	\$ 20,000	-
SC Philharmonic	\$ 40,000	\$ 4,500
SC Pride Movement	\$ 1,000	\$ 1,000
SC Pro Am	\$ 24,000	-
SC State Firemen's Association Endowment	-	\$ 1,000
SC State Museum	\$ 13,500	-
SC State Museum Foundation	-	\$ 13,129
SC Uplift Community Outreach, Inc.	\$ 142,395	-
Scale, Inc.	\$ 75,000	-
Scale, Inc. - Second Chance Afterschool Learning Environment, Inc.	-	\$ 8,000
Serco	\$ 72,895	-
Serco - South East Rural Community Outreach	-	\$ 67,895
South Carolina Special Olympics	\$ 35,000	-
Sparkleberry Country Fair	\$ 18,000	-
Sparkleberry Country Fair (Northeast Fair, Inc.)	-	\$ 16,000
Special Olympics SC	-	\$ 1,000
Special Olympics SC (Fiscal Agent) - National Collegiate Marching Band Championships And Festival	-	\$ 8,250
Spring Valley High School Educational Foundation	\$ 15,000	-
The River Community Foundation, Inc	\$ 50,500	-
Town Of Eastover	\$ 33,395	\$ 2,637
Town of Irmo	\$ 10,600	\$ 6,000

HOSPITALITY TAX

AGENCY	FY 2017	FY 2018
Township Auditorium	-	\$ 300,000
Township Operation	\$ 300,000	-
Trustus Theatre, Inc.	\$ 25,479	-
Whaley Street Neighbors, Inc.	\$ 1,000	\$ 1,000
White Rock Boxing Association	\$ 20,000	-
Word Of Mouth Productions	\$ 1,700	-
Workshop Theatre of SC	\$ 54,500	\$ 1,000
TOTAL	\$ 3,785,516	\$ 2,527,074

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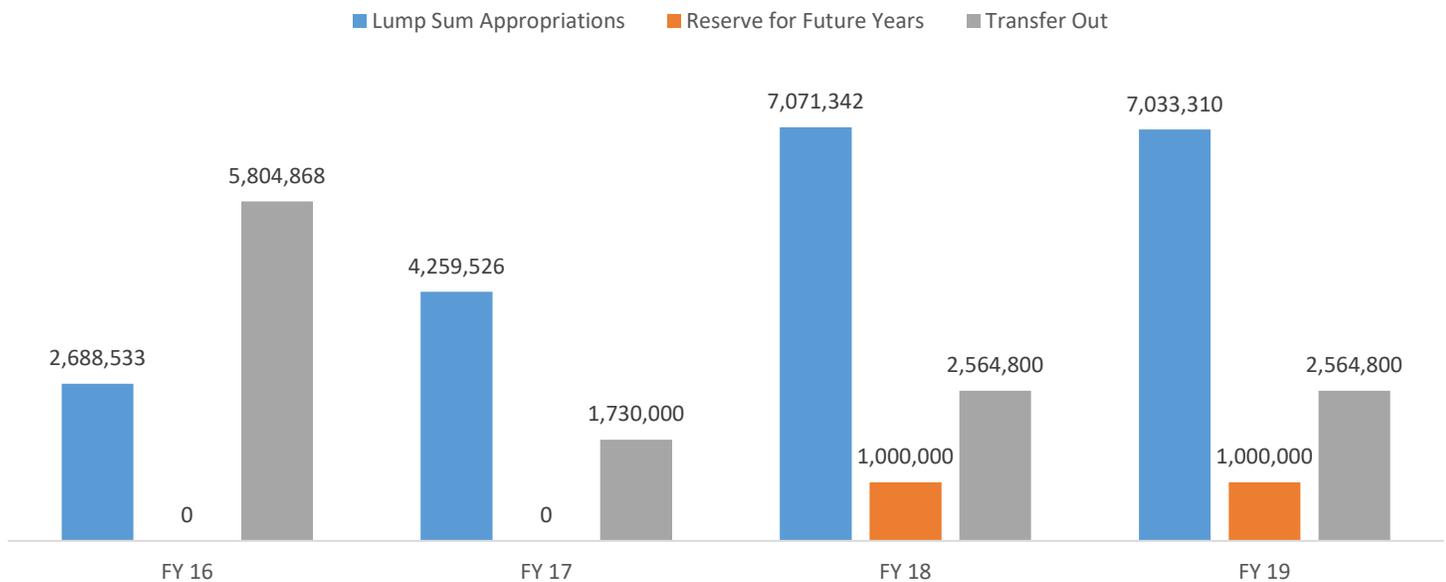
Table 18: Hospitality Tax Agencies

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
HOSPITALITY TAX	\$6,790,490	\$6,595,558	\$ 6,592,000	\$ (3,558)	0%	\$ 6,789,760	\$ 197,760	3%
USE OF FUND BALANCE	-	-	\$ 4,044,142	\$4,044,142	100%	\$ 3,808,350	\$ (235,792)	-6%
TOTAL	\$ 6,790,490	\$6,595,558	\$10,636,142	\$4,040,584	61%	\$10,598,110	\$ (38,032)	0%
EXPENDITURES								
LUMP SUM APPROPRIATIONS	\$ 2,688,533	\$4,259,526	\$ 7,071,342	\$ 2,811,816	66%	\$ 7,033,310	\$ (38,032)	-1%
RESERVE FOR FUTURE YEARS	-	-	\$ 1,000,000	\$ 1,000,000	100%	\$ 1,000,000	-	0%
TRANSFER OUT	\$ 5,804,868	\$1,730,000	\$ 2,564,800	\$ 834,000	48%	\$ 2,564,800	-	0%
TOTAL	\$ 8,493,401	\$5,989,526	\$10,636,142	\$4,646,616	78%	\$10,598,110	\$ (38,032)	.4%

**FY17 ending balances are preliminary and unaudited.*

Expenditure Type Comparison



ECONOMIC DEVELOPMENT

DESCRIPTION

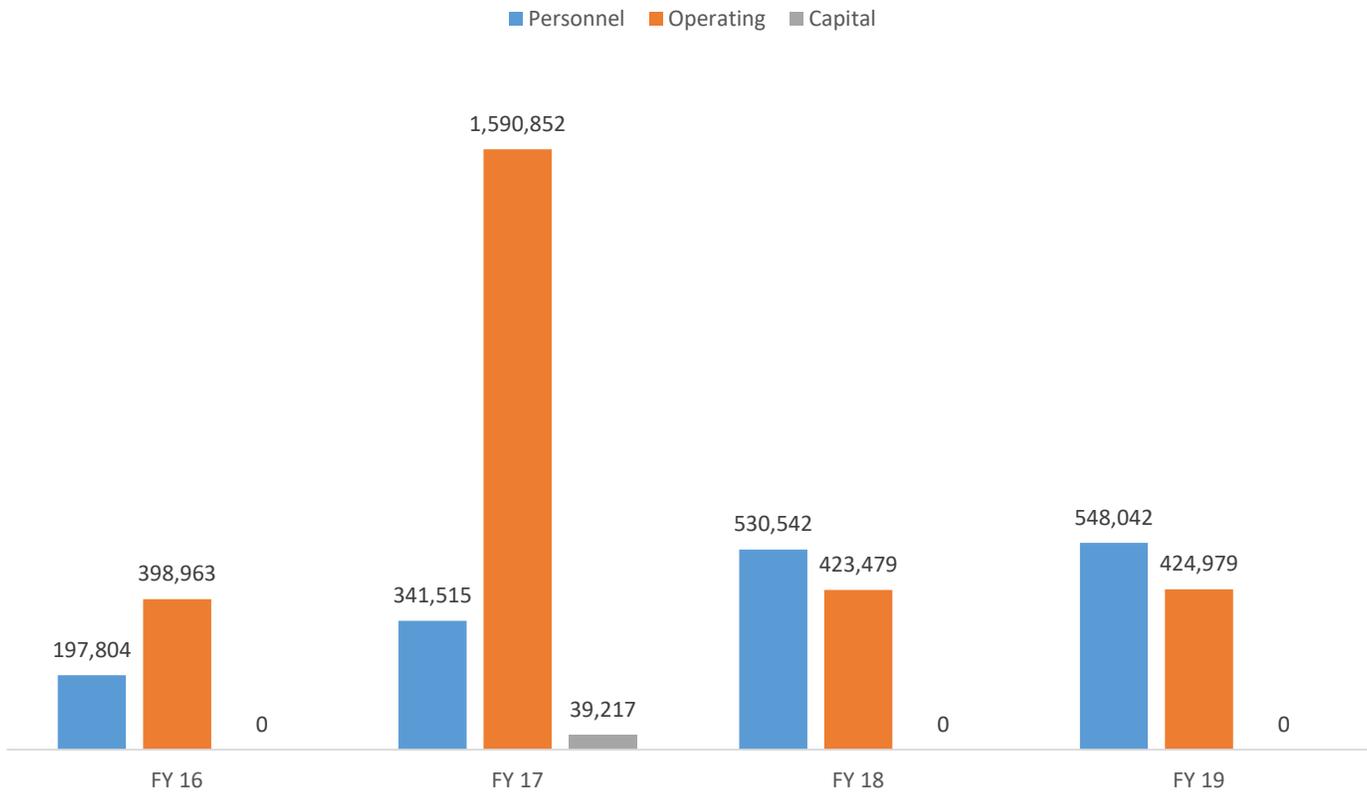
The Economic Development represents revenue and expenditures for the purpose of attracting new industry to the community. It also assists existing companies with potential expansions and ensures building and industrial sites are available for prospects to consider. Property taxes are the major source of funding for the Economic and Development fund. In FY16, the Economic Development fund was moved out of the General Fund and into the Special Revenue Funds.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PROPERTY TAXES	\$ 1,626,291	\$ 1,057,007	\$ 847,750	\$ (209,257)	-20%	\$ 866,623	\$ 18,873	2%
USE OF FUND BALANCE	-	-	\$ 106,271	\$ 106,271	100%	\$ 106,398	\$ 127	.12%
TOTAL	\$ 1,626,291	\$ 1,057,007	\$ 954,021	\$ (209,257)	-10%	\$ 973,021	\$ 18,873	2%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 197,804	\$ 341,515	\$ 530,542	\$ 189,027	55%	\$ 548,042	\$ 17,500	3%
OPERATING EXPENDITURES	\$ 398,963	\$ 1,590,852	\$ 423,479	\$ (1,167,373)	-73%	\$ 424,979	\$ 1,500	.4%
CAPITAL OUTLAY	-	-	-	\$ (39,217)	-100%	-	-	0%
TOTAL	\$ 596,767	\$ 1,971,585	\$ 954,021	\$(1,017,564)	-52%	\$ 973,021	\$ 19,000	2%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



ACCOMMODATION TAX

DESCRIPTION

The Accommodations Tax Fund is used to account for the revenues allocated to the fund by state law for the specific purpose of promoting tourism in Richland County and for other tourism related expenditures. Revenues are derived from a statewide room and board tax, which is collected by the state and distributed to recipient counties, less the South Carolina Department of Revenue and Taxation administrative fee and funds withheld for other counties.

The chart below reflects agency funding for FY17 and FY18. FY19 funding has not been approved.

AGENCY	FY 2017*	FY 2018
701 Center For Contemporary Art	\$ 2,000	\$ 2,000
Ann Brodie's Carolina Ballet	-	\$ 2,000
Auntie Karen Foundation	-	\$ 2,000
Benedict College	\$ 10,000	\$ 8,350
Camp Discovery At His Acres	-	\$ 2,000
Capital City Lake Murray Regional Tourism	\$ 95,000	\$ 100,000
Carolina Marathon Association	\$ 2,000	\$ 3,750
Columbia City Ballet	\$ 20,000	\$ 67,500
Columbia Classical Ballet	\$ 20,000	\$ 67,500
Columbia Film Society	\$ 2,500	\$ 3,750
Columbia International Festival	\$ 5,000	\$ 42,500
Columbia Metropolitan Convention & Visitors Bureau	\$ 166,000	\$ 190,000
Columbia Museum Of Art	\$ 9,800	\$ 8,650
Columbia Music Festival Association/CMFA Artspace	\$ 17,000	\$ 20,000
Columbia Regional Sports Council- Midlands Authority For Conventions, Sports & Tourism	\$ 24,000	\$ 25,000
Columbia Stage Society/Town Theatre	\$ 4,800	\$ 4,750
Columbia United FC	\$ 19,500	\$ 25,000
Deckle Edge Literary Festival	\$ 2,000	\$ 1,500
Edventure Children's Museum	\$ 20,000	\$ 72,500
Famously Hot New Year	\$ 7,000	\$ 8,500
Greater Columbia Educational Foundation	\$ 10,000	\$ 13,500
Historic Columbia Foundation	\$ 21,000	\$ 52,500
Miss SC Scholarship Organization	\$ 9,000	\$ 12,500
Olympia Granby Historical Foundation	-	\$ 2,000
Palmetto Capital City Classic	\$ 17,500	\$ 18,750
Riverbanks Zoo	\$ 59,000	\$ 67,500
SC African American Heritage Foundation	-	\$ 1,500
SC Philharmonic	\$ 21,000	\$ 46,500
SC Pride Movement	\$ 5,000	\$ 6,000
SC State Museum	\$ 27,500	\$ 32,500
Special Olympics SC	-	\$ 15,000
Workshop Theatre of SC	\$ 5,800	\$ 4,500

ACCOMMODATION TAX

BUDGET HIGHLIGHTS

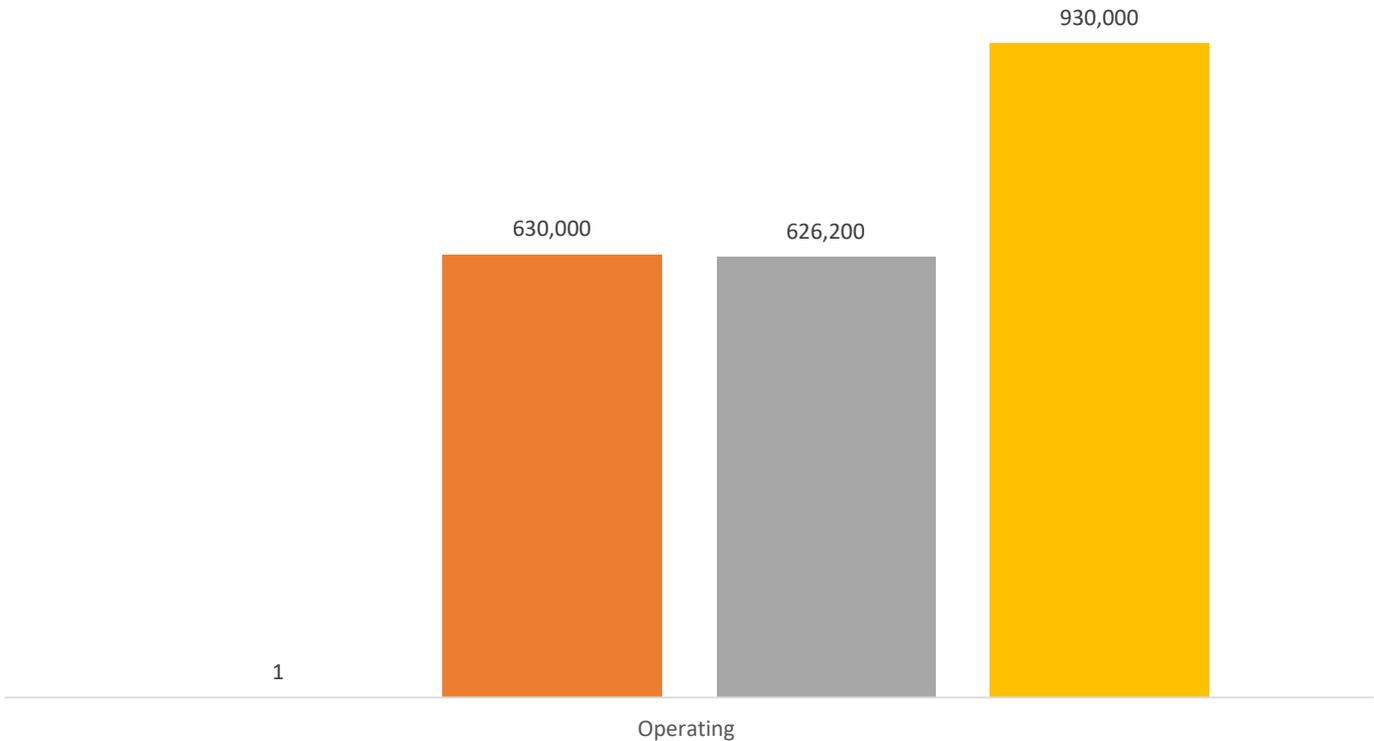
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
A-TAX REVENUE	\$ 743,178	\$ 688,636	\$ 700,000	\$ 11,364	2%	\$ 702,000	\$ 2,000	0%
INTEREST	\$ 131	\$ 482	-	\$ (482)	-100%	-	-	0%
USE OF FUND BALANCE	-	-	\$ 230,000	\$ 230,000	100%	-	\$(230,000)	-100%
TOTAL	\$ 743,309	\$ 689,118	\$ 930,000	\$ 240,882	35%	\$ 702,000	(228,000)	-25%
EXPENDITURES								
OPERATING EXPENDITURES	\$ 630,000	\$ 626,200	\$ 930,000	\$ 303,800	49%	\$ 702,000	\$ (228,000)	-25%
TRANSFER OUT	-	-	-	-	0%	-	-	0%
TOTAL	\$ 630,000	\$ 626,200	\$ 930,000	\$ 303,800	49%	\$ 702,000	\$ (228,000)	-25%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison

■ FY 16 ■ FY 17 ■ FY 18 ■ FY 19



1

GRANTS

DESCRIPTION

Richland County seeks grants to fund programs and projects beyond the normal General Fund budget. It is important to keep in mind that grants are not free money. Many grants require a cash match from local government funds. Even when matching cash is not required, the grantee is expected to provide overhead costs for the project, perform certain administrative functions and offer in-kind support such as staff hours. Grants can be in the form of direct allocation or a competitive process. They can be small, as in the form of a \$1,000 law enforcement tribute, or large, as in the case of the millions of dollars available each year from the SC Department of Transportation for road improvements.

Goals and Objectives

- Locate sources of funding for necessary services.
- Locate grants to finance ancillary services for the County.
- Ensure financial integrity of grant funds.
- Budget grant match dollars responsibly.
- Monitor grant expenditures for accurate reimbursement.
- Portray accurately the financial impact of grants upon the County.
- Assist departments in researching and developing grant proposals.

BUDGET HIGHLIGHTS

It is difficult to measure the success of grants, be it through the number of dollars or the number of grants received. The most visible measure of a grant’s impact on the County is the program itself, existing only due to the grant dollars. As Richland County has experienced several natural disasters over the past few years FEMA and CDBG-DR Grants have and will continue to play an integral role as the County recovers from those events.

Currently, grants to Richland County support programs include:

- Victim’s Assistance.
- Criminal Domestic Violence Court.
- Forensic DNA Laboratory Improvements.
- Community and Economic Development.
- School Resource Officers.
- Youth Initiatives including Gang and Drug Prevention.
- Homeland Security.
- Emergency Response Service.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED
EXPENDITURES			
GENERAL GOVERNMENT GRANTS	\$ 2,185,910	\$ 2,081,657	\$ 2,549,421
PUBLIC SAFETY GRANTS	\$ 3,880,646	\$ 2,096,301	\$ 514,298
PUBLIC WORKS GRANTS	\$ 108,626	\$ 532,460	\$ 2,190,025
ECONOMIC DEVELOPMENT GRANTS	\$ 171,715	\$ 35,000	\$ 2,552,159
FEMA DISASTER RECOVERY	-	\$ 1,073,496	\$ 22,331
CDBG-DR ADMINISTRATIVE	-	\$ 18,717	\$ 10,800,749
CDBG-DR PLANNING	-	\$ 589,701	\$ 893,331
TOTAL	\$ 6,346,897	\$ 6,427,332	\$ 19,522,314

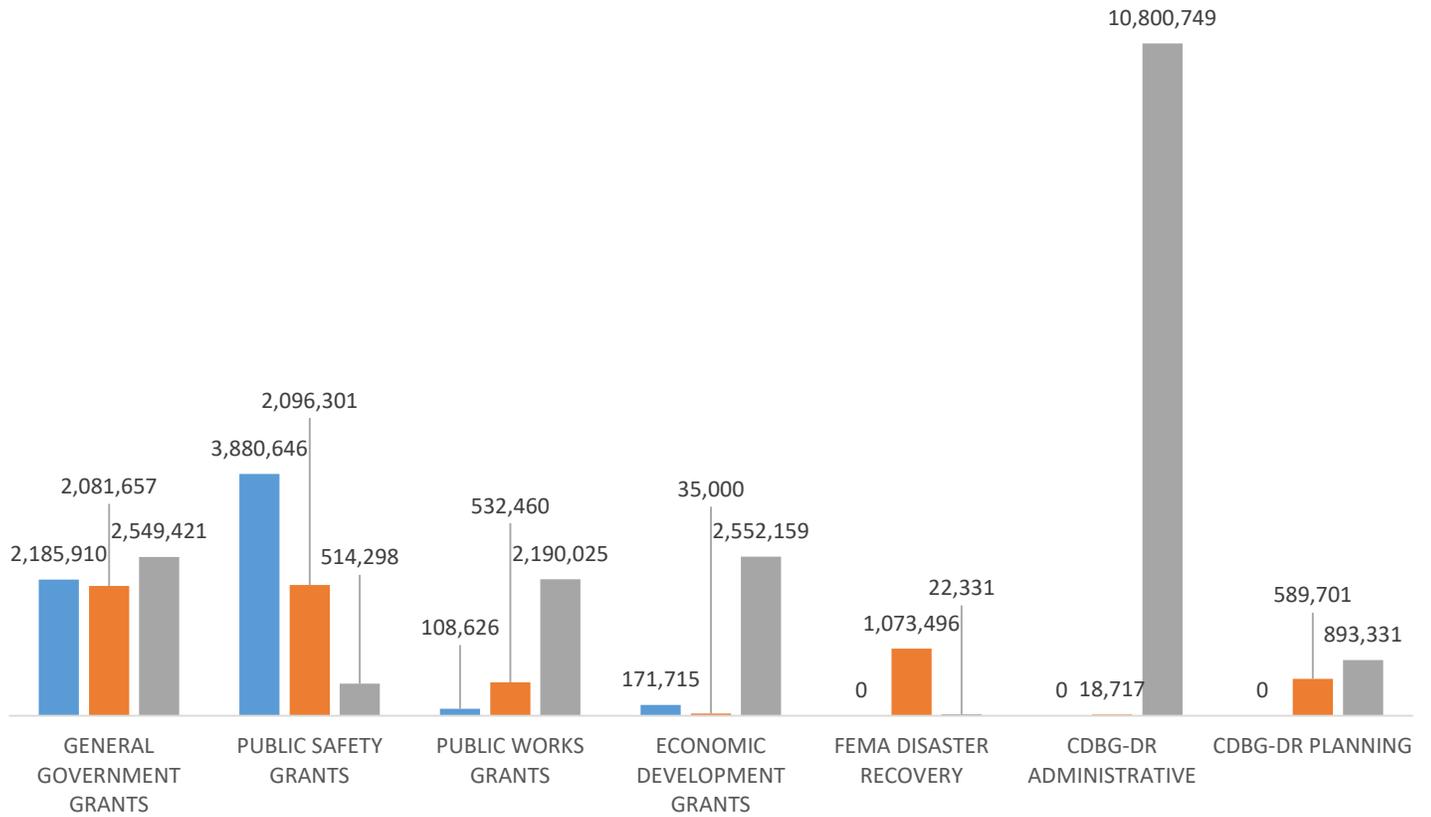
*FY17 ending balances are preliminary and unaudited.

GRANTS

Expenditure Type Comparison

■ 2016 Actual ■ 2017 Actual ■ 2018 Adopted

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SPECIAL REVENUE FUND

INFRASTRUCTURE

Stormwater Services Section

- Stormwater New Development

Road Maintenance

- Road Maintenance New Development
- Mass Transit

Transportation Tax Admin

STORMWATER SERVICE

DESCRIPTION

To provide Stormwater Management support (drainage and water quality) services to the citizens of Richland County in order to improve public safety, enhance public health and increase public service through Departmental/Divisional coordination and public awareness.

BUDGET HIGHLIGHTS

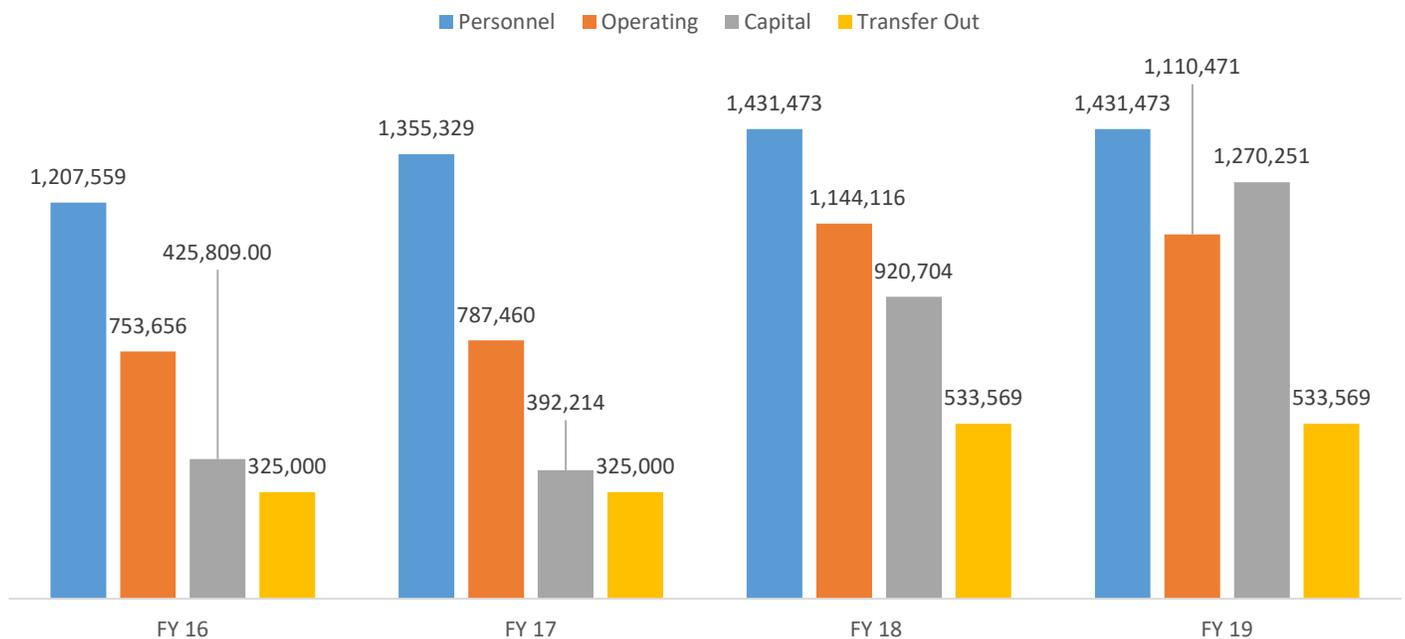
Stormwater Services is funded through a Countywide ad valorem tax. This fund is affected by the legislation passed by the General Assembly in 2007 limiting the tax rate increase levied by local governments. For FY18, capital outlay budget increased by \$528,490.

FISCAL PLAN

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PROPERTY TAXES	\$ 3,218,117	\$ 3,294,124	\$ 3,136,500	\$(157,624)	-5%	\$ 3,199,230	\$ 62,730	2%
FEES IN LIEU OF TAXES	\$ 127,384	\$ 133,140	\$ 127,500	\$ (5,640)	-4%	\$ 130,050	\$ 2,555	2%
USE OF FUND BALANCE	-	-	\$ 765,862	\$ 745,862	100%	\$ 1,016,484	\$250,622	33%
TOTAL	\$ 3,345,501	\$ 3,427,263	\$ 4,029,862	\$ 602,599	18%	\$ 4,345,764	\$315,902	8%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 1,207,559	\$ 1,355,329	\$ 1,431,473	\$ 76,144	6%	\$ 1,431,473	-	0%
OPERATING EXPENDITURES	\$ 753,656	\$ 787,460	\$ 1,144,116	\$ 356,656	45%	\$ 1,110,471	\$(33,645)	-3%
CAPITAL OUTLAY	\$ 425,809	\$ 392,214	\$ 920,704	\$ 528,490	135%	\$ 1,270,251	\$349,547	38%
COST ALLOCATION/TRANSFER OUT	\$ 325,000	\$ 325,000	\$ 533,569	\$ 208,569	64%	\$ 533,569	-	0%
TOTAL	\$ 2,712,024	\$ 2,860,003	\$ 4,029,862	\$1,169,859	41%	\$ 4,345,764	\$315,902	8%
FTE	18	20	20			20		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



ROAD MAINTENANCE

DESCRIPTION

Implemented in FY02, this fund is used to account for the \$20 fee assessed on all motorized vehicle licenses in Richland County included in the motor vehicle notice. In FY07, the fee was increased from \$15 to \$20. The funds are restricted and must be used specifically for the maintenance and improvement of the County road system and any associated costs. Prior to FY02, the expenditures were funded through the County General Fund. In FY07, a budget amendment was approved to create a mass transit fee as part of the road maintenance fee assessed to all motorized vehicles licensed in Richland County. This amendment approved an additional \$16 on private vehicles and \$24 on commercial vehicles. It was repealed effective October 31, 2008 and then reinstated effective July 1, 2009 at a rate of \$10 on private vehicles and \$15 on commercial vehicles. In FY12 Council voted to extend the mass transit fee at a rate of \$5 for private vehicles and \$7.50 for commercial vehicles for one year to fund FY13 expenses. The Mass Transit fee ended on June 30, 2012.

Mission Statement

To maintain and improve the roads and drainage infrastructure of Richland County in order to enhance public safety, protect public health. Continue to work on reducing response time. Implement an automated work order system for tracking. Continue to implement cost tracking productivity and efficiency measures.

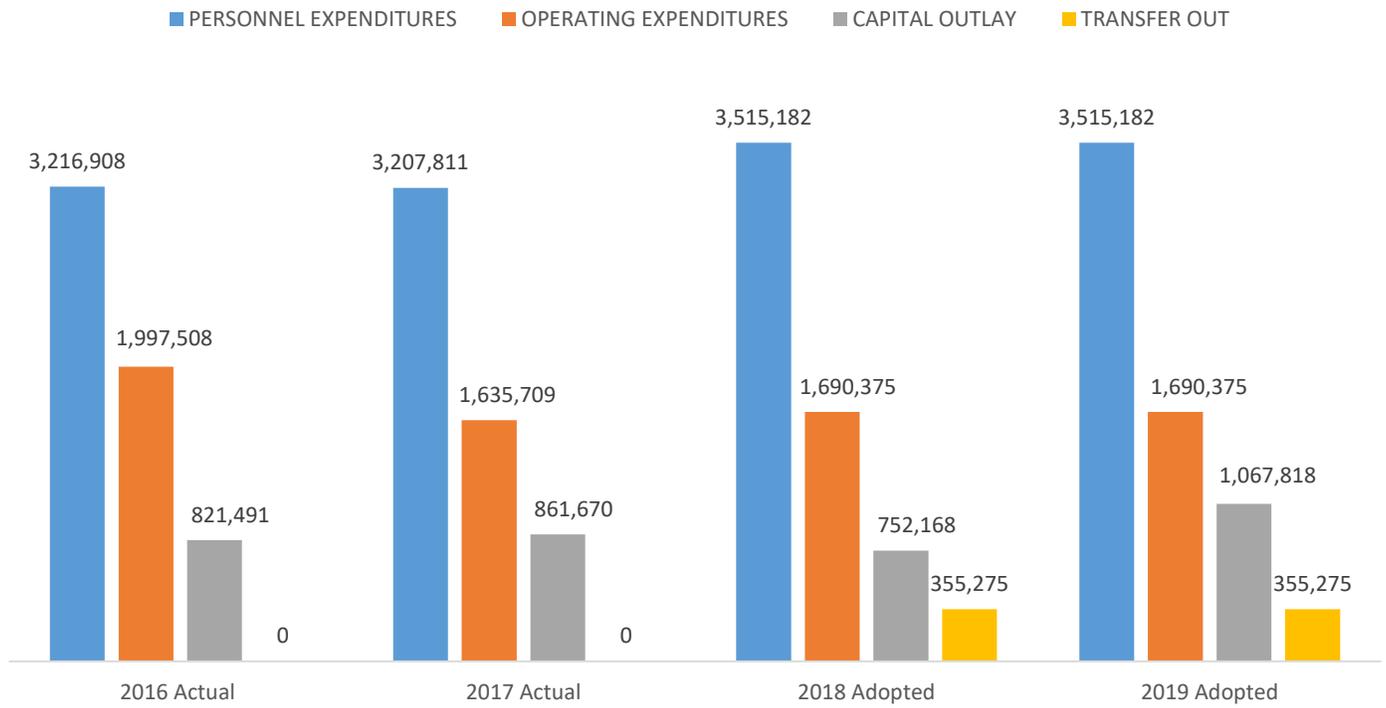
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
ROAD MAINTENANCE FEE	\$ 6,026,787	\$ 6,070,242	\$ 6,313,000	\$ 242,758	4%	\$ 6,628,650	\$ 315,650	5%
MASS TRANSIT FEE	\$ 2,939	\$ 2,144	-	\$ (2,144)	-100%	-	-	0%
INTEREST	\$ 6,949	\$ 14,960	-	\$ (14,960)	-100%	-	-	0%
OTHER FINANCING SOURCES	\$ 336,381	-	-	-	0%	-	-	0%
TOTAL	\$ 6,373,055	\$ 6,087,346	\$ 6,313,000	\$ 225,654	4%	\$ 6,628,650	\$ 315,650	5%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 3,216,908	\$ 3,207,811	\$ 3,515,182	\$ 307,371	10%	\$ 3,515,182	-	0%
OPERATING EXPENDITURES	\$ 1,997,508	\$ 1,635,709	\$ 1,690,375	\$ 54,666	3%	\$ 1,690,375	-	0%
CAPITAL OUTLAY	\$ 821,491	\$ 861,670	\$ 752,168	\$ (109,502)	-13%	\$ 1,067,818	\$ 315,650	42%
TRANSFER OUT	-	-	\$ 355,275	\$ 355,275	100%	\$ 355,275	-	0%
TOTAL	\$ 6,035,907	\$ 5,705,190	\$ 6,313,000	\$ 607,810	11%	\$ 6,628,650	\$ 315,650	5%
FTE	67	68	68			68		

*FY17 ending balances are preliminary and unaudited.

ROAD MAINTENANCE

Expenditure Type Comparison



TRANSPORTATION SALES TAX

DESCRIPTION

The Transportation Penny Tax will be used to complete more than a billion dollars' worth of major road, bike and pedestrian greenway projects, as well as provide over two decades of funding for the bus service and transportation services for the community. An overview of the proposed projects and expenditures that will take place in the upcoming years is outlined below. A complete list of projects can also be found at www.rcgov.us.

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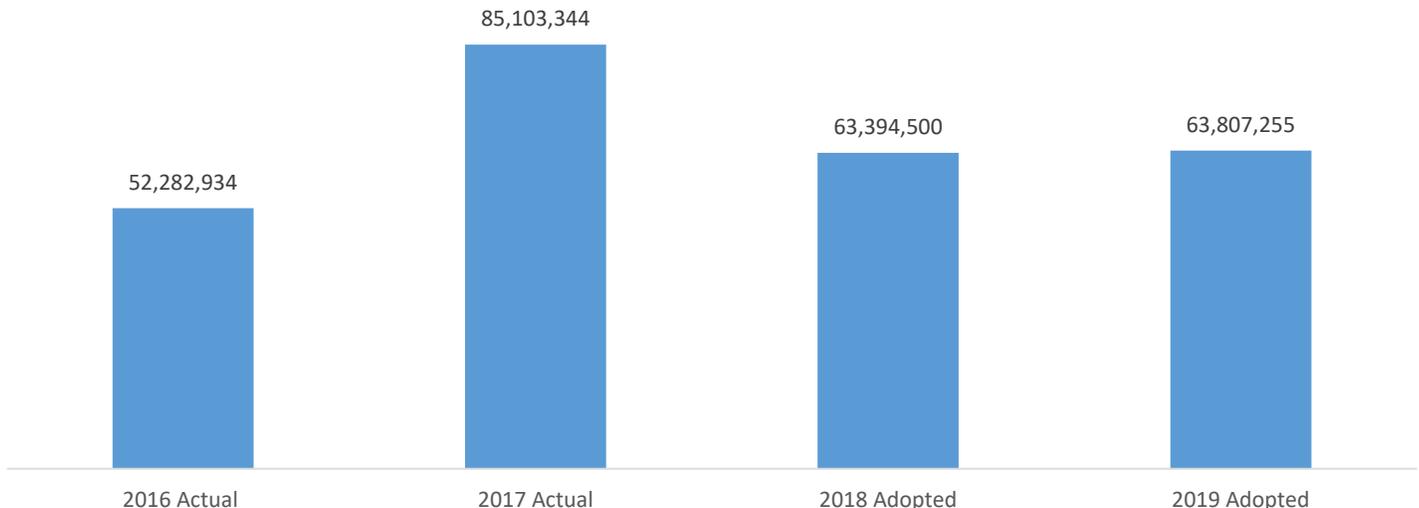
Goals and Objectives

- Improvements to highways, roads (paved and unpaved), streets, intersections and bridges including related drainage system improvements (\$656,020,644).
- Continued operation of mass transit services provided by Central Midlands Regional Transit Authority including implementation of near, mid and long-term service improvements (\$300,991,000).
- Improvements to pedestrian sidewalks, bike paths, intersections and greenways (\$80,888,356).

	FY2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
TRANSPORTATION TAX	\$ 61,524,339	\$ 64,336,728	\$ 63,175,500	\$ (1,161,228)	-2%	\$ 63,807,255	\$ 631,755	1%
USE OF FUND BALANCE	-	-	\$ 219,000	\$ 219,000	100%	-	\$(219,000)	-100%
INTEREST EARNED	\$ 676,834	\$ 923,432	-	\$ (923,432)	-100%	-	-	0%
MISCELLANEOUS REVENUE-FEES	\$ 12,716	\$ 1,517,093	-	\$ (1,517,093)	-100%	-	-	0%
TOTAL	\$ 62,213,889	\$ 66,777,253	\$ 63,394,500	\$ (3,382,753)	-5%	\$ 63,807,255	\$ 412,755	1%
EXPENDITURES								
TRANSPORTATION TAX	\$ 52,282,934	\$ 85,103,344	\$ 63,394,500	\$(21,708,844)	-26%	\$ 63,807,255	\$ 412,755	1%
TOTAL	\$ 52,282,934	\$ 85,103,344	\$ 63,394,500	\$(21,708,844)	-26%	\$ 63,807,255	\$ 412,755	1%
FTE	8	11	11			11		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



SPECIAL REVENUE FUND

PUBLIC SAFETY

Emergency Telephone System
Fire Service

EMERGENCY TELEPHONE FUND

DESCRIPTION

This fund is used to account for tariff charges collected by the local telephone utility companies. The revenue can be used to purchase equipment and pay for maintenance on the 911 emergency phone systems. The system is a joint venture between Richland County and the City of Columbia.

BUDGET HIGHLIGHTS

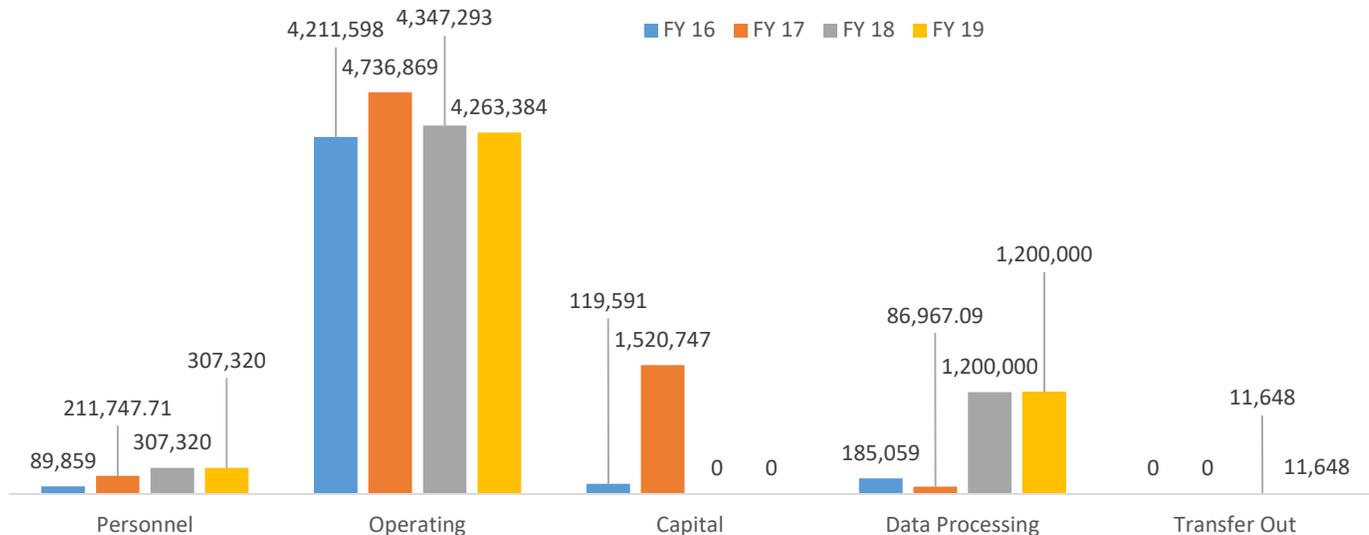
The County continues to evaluate the reserve fund management as well as update long-range capital plans in order to preserve the stability of the fund and maximize the use of money to finance future needs that keep the system current on the latest technology.

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
911 REVENUES	\$ 1,854,339	\$ 1,304,574	\$ 1,800,000	\$ 495,426	38%	\$ 2,000,000	\$ 200,000	11%
OTHER FUNDING SOURCE	\$ 846,046	\$ 938,101	\$ 1,000,000	\$ 61,899	7%	\$ 1,000,000	-	0%
USE OF FUND BALANCE	-	-	\$ 553,601	\$ 553,601	100%	\$ 269,692	\$ (283,909)	-51
TRANSFERS IN	\$ 2,492,660	\$ 2,512,660	\$ 2,512,660	-	0%	\$ 2,512,660	-	0%
TOTAL	\$ 5,193,045	\$ 4,755,335	\$ 5,866,261	\$ 1,110,926	23%	\$ 5,782,352	\$ (83,909)	-1%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 89,859	\$ 211,747	\$ 307,320	\$ 95,572	45%	\$ 307,320	-	0%
OPERATING EXPENDITURES	\$ 4,211,598	\$ 4,736,869	\$ 4,347,293	\$ (389,576)	-8%	\$ 4,263,384	\$ (83,909)	-2%
CAPITAL OUTLAY	\$ 119,591	\$ 1,520,747	-	\$(1,520,747)	-100%	-	-	0%
DATA PROCESSING EXPENSE	\$ 185,059	\$ 86,967	\$ 1,200,000	\$ 1,113,033	1280%	\$ 1,200,000	-	0%
TRANSFER OUT	-	-	\$ 11,648	\$ 11,648	100%	\$ 11,648	-	0%
TOTAL	\$ 4,606,107	\$ 6,556,331	\$ 5,866,261	\$ (690,070)	-11%	\$ 5,782,352	\$ (83,909)	-1%
FTE	3	3	3			3		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



FIRE SERVICE FUND

DESCRIPTION

The Fire Fund represents revenue and expenditures for the purpose of providing fire protection and safety education throughout the County. Property taxes are the major source of funding for the Fire Fund. The tax millage is not a Countywide millage and is only levied against areas of the County that are provided with fire protection. This fund is subject to the legislation passed by the General Assembly in 2007 limiting the tax rate increase levied by local governments. The Fire Service Fund is reported as a Special Revenue Fund for annual financial reporting purposes.

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Fire Marshal – Fire and Enforcement Division

The Richland County Fire Marshal directs this division and the fire service expansion is an on-going project. The County's full service fire stations are staffed by at least one paid firefighter and supplemented with volunteers. The City of Columbia manages operations for fire suppression response. Emergency Services investigators conduct Cause & Origin investigations at the scene of suspicious fires in the County.

The code enforcement program remains a priority with approximately 70 inspections performed each week. This division also permits approximately 700 locations that have hazardous materials on site and responds to hazardous material incidents and environmental ordinance violations.

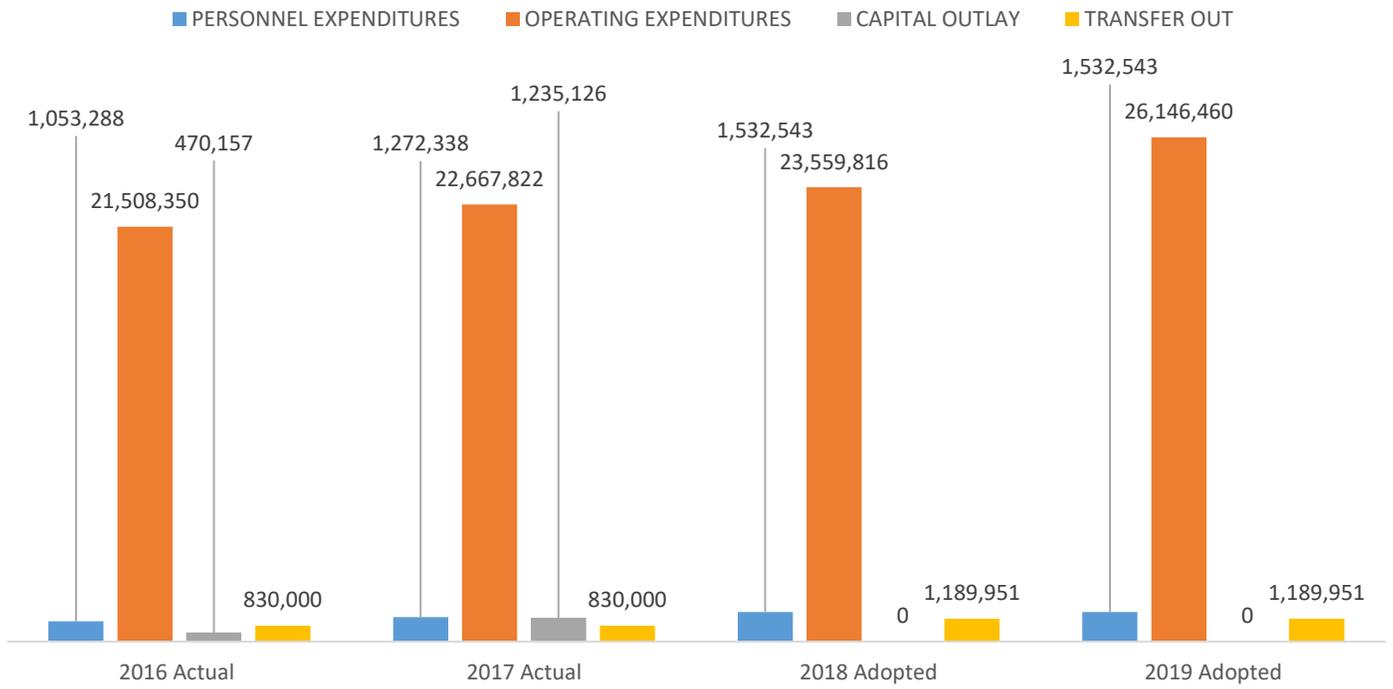
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
PROPERTY TAXES	\$ 19,963,551	\$20,888,583	\$21,540,426	\$ 651,843	3%	\$24,474,802	\$2,934,376	14%
PROPERTY TAXES – DELINQUENT	\$ 792,065	\$ 689,023	\$ 833,527	\$ 144,504	21%	\$ 947,076	\$ 113,549	14%
FEES IN LIEU OF TAXES	\$ 805,621	\$ 853,774	\$ 833,527	\$ (20,247)	-2%	\$ 947,076	\$ 113,549	14%
MISCELLANEOUS REVENUE	\$ 74	\$ 212	-	\$ (212)	-100%	-	-	0%
WATER ASSESSMENT	\$ 2,054,335	\$ 2,312,438	\$ 2,400,000	\$ 87,562	4%	\$ 2,500,000	\$ 100,000	4%
USE OF FUND BALANCE	-	-	\$ 674,830	\$ 674,830	0%	-	\$ (674,830)	-100%
TOTAL	\$ 23,615,647	\$24,744,031	\$26,282,310	\$ 1,538,279	6%	\$28,868,954	\$2,586,644	10%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 1,053,288	\$ 1,272,338	\$ 1,532,543	\$ 260,205	20%	\$ 1,532,543	-	0%
OPERATING EXPENDITURES	\$ 21,508,350	\$22,667,822	\$23,559,816	\$ 891,994	4%	\$26,146,460	\$2,586,644	11%
CAPITAL OUTLAY	\$ 470,157	\$ 1,235,126	-	\$(1,235,126)	-100%	-	-	0%
TRANSFER OUT	\$ 830,000	\$ 830,000	\$ 1,189,951	\$ 359,951	43%	\$ 1,189,951	-	0%
TOTAL	\$ 23,861,795	\$26,005,286	\$26,282,310	\$ 277,024	1%	\$28,868,954	\$2,586,644	10%
FTE	15	19	19			19		

**FY17 ending balances are preliminary and unaudited.*

FIRE SERVICE FUND

Expenditure Type Comparison





ENTERPRISE FUNDS

ENTERPRISE FUND SOURCES AND USES

ENTERPRISE FUND SOURCES FY 2018

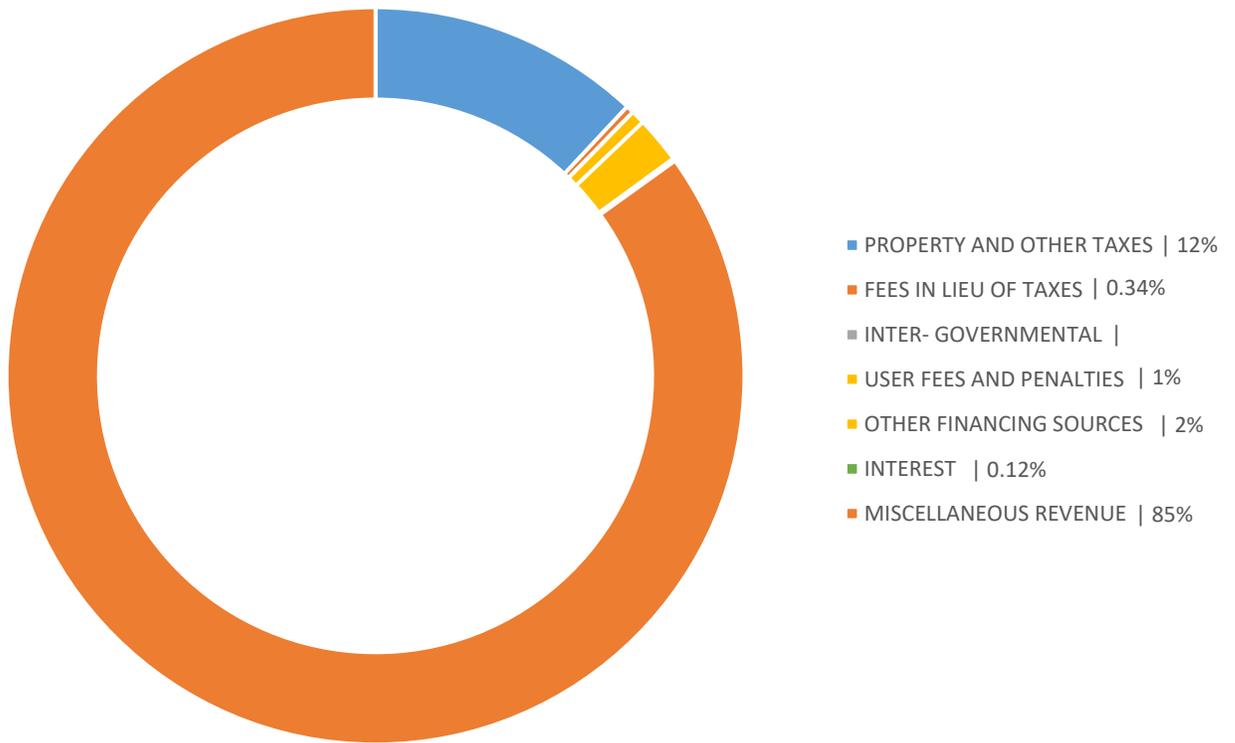


Figure 46: FY 2018 Sources

ENTERPRISE FUND USES FY 2018

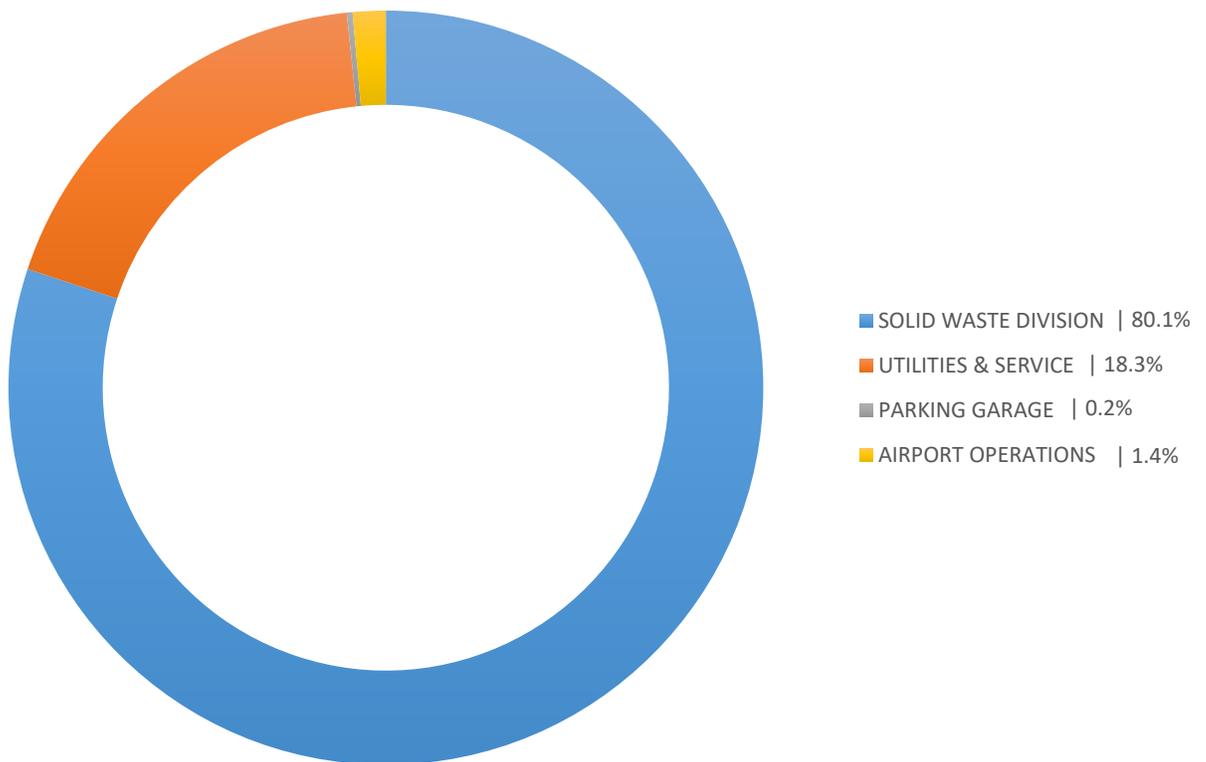


Figure 47: FY 2018 Uses

ENTERPRISE FUND SOURCES AND USES

ENTERPRISE FUND SOURCES FY 2019

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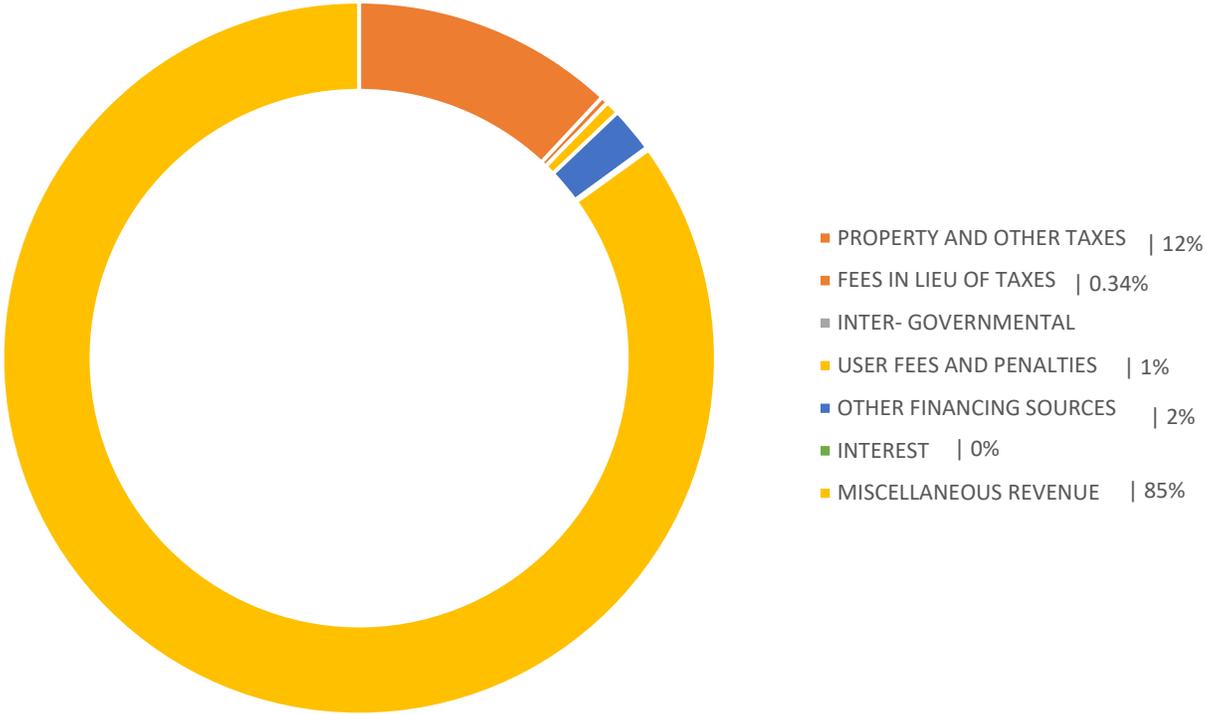


Figure 48: FY 2019 Sources

ENTERPRISE FUND USES FY 2018

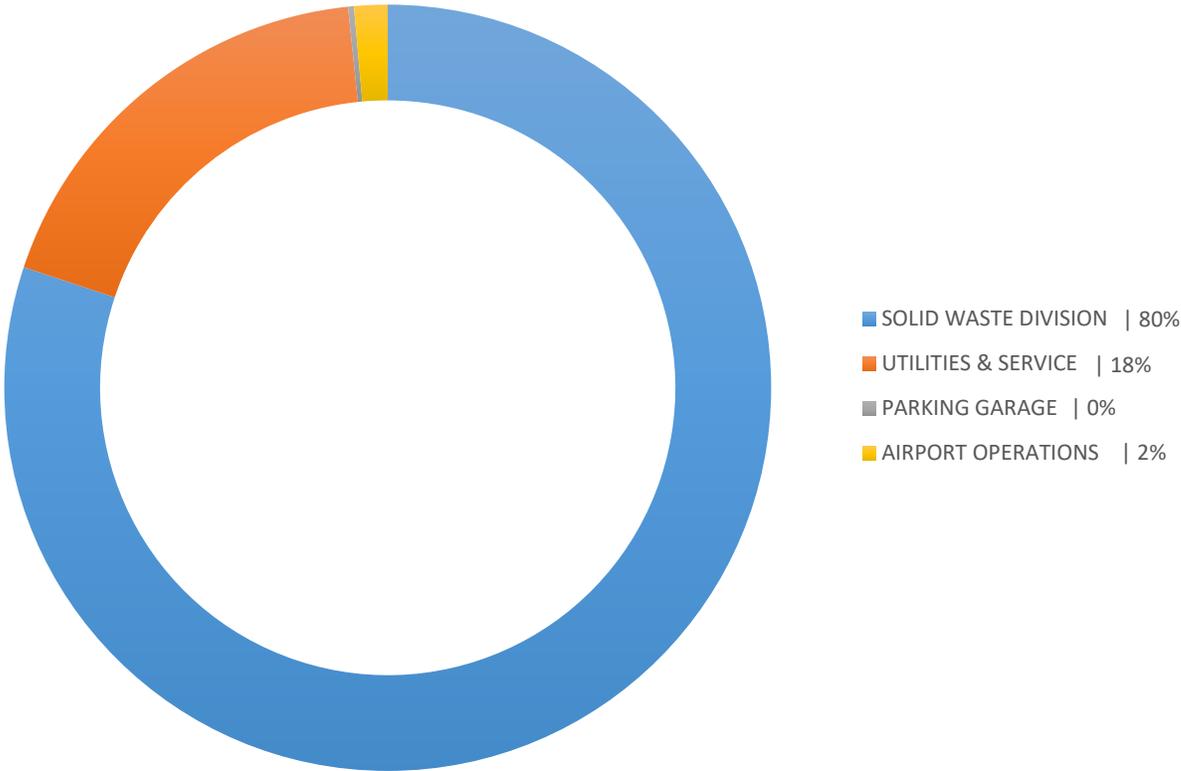


Figure 49: FY 2019 Uses

ENTERPRISE FUND BUDGET SUMMARY

The Enterprise Funds are used to account for the County's continuing business-type organizations and activities. The intent is that the cost of providing the good or service be financed or recovered through user charges.

REVENUE BY SOURCE	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
PROPERTY AND OTHER TAXES	\$ 5,020,082	\$ 4,947,496	\$ 5,196,066	\$ 5,284,592
FEES IN LIEU OF TAXES	\$ 149,945	\$ 154,511	\$ 149,020	\$ 151,559
INTERGOVERNMENTAL	-	-	-	-
USER FEES AND PENALTIES	\$ 244,897	\$ 256,626	\$ 265,000	\$ 273,156
OTHER FINANCING SOURCES	\$ 366,251	\$ 454,240	\$ 891,381	\$ 907,702
INTEREST	\$ 86,232	\$ 96,169	\$ 52,844	\$ 53,744
MISCELLANEOUS REVENUE	\$ 30,614,305	\$ 31,519,650	\$ 36,895,838	\$ 37,615,977
TOTAL	\$ 36,481,712	\$ 37,428,692	\$ 43,450,149	\$ 44,286,730

**FY17 ending balances are preliminary and unaudited.*

APPROPRIATIONS BY DEPARTMENT	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	FY 2019 ADOPTED
SOLID WASTE DIVISION				
SOLID WASTE MANAGEMENT	\$ 1,022,255	\$ 1,092,036	\$ 998,099	\$ 996,799
LANDFILL DIVISION	\$ (12,244)	\$ (2,937)	-	-
LOWER RICHLAND DROP OFF CENTER	\$ 500,099	\$ 639,318	\$ 582,758	\$ 582,756
C&D LANDFILL SECTION	\$ 794,490	\$ 994,317	\$ 1,784,557	\$ 1,614,557
SOLID WASTE CLOSURE SECTION	\$ 286,346	\$ 386,564	\$ 1,593,736	\$ 543,736
SOLID WASTE COLLECTION SECTION	\$ 25,880,483	\$ 27,004,031	\$ 28,608,436	\$ 30,247,655
SPECIAL SERVICES	\$ 765,737	\$ 766,475	\$ 1,033,830	\$ 1,210,114
COST ALLOCATION	-	-	\$ 275,581	\$ 275,581
TOTAL SOLID WASTE DIVISION	\$ 29,237,166	\$ 30,879,804	\$ 34,876,997	\$ 35,471,198
UTILITIES DIVISION				
BROAD RIVER SEWER SYSTEM	\$ 6,979,557	\$ 8,456,771	\$ 7,002,271	\$ 7,211,038
LOWER RICHLAND SEWER SYSTEM	\$ 459,812	\$ 385,616	\$ 439,871	\$ 437,747
LOWER RICHLAND WATER	\$ 374,321	\$ 492,910	\$ 433,430	\$ 433,591
TOTAL UTILITIES & SERVICE	\$ 7,813,690	\$ 9,335,297	\$ 7,875,572	\$ 8,082,376
TOTAL PARKING GARAGE	\$ 110,032	\$ 309,388	\$ 110,000	\$ 110,000
TOTAL AIRPORT OPERATIONS	\$ 1,071,119	\$ 1,101,466	\$ 587,580	\$ 623,156
TOTAL ENTERPRISE FUNDS	\$ 38,232,007	\$ 41,625,955	\$ 43,450,149	\$ 44,286,730

**FY17 ending balances are preliminary and unaudited.*

ENTERPRISE FUND

INFRASTRUCTURE

Solid Waste Management

- Landfill Division
- Lower Richland Drop Off Center
- C & D Landfill Section
- Solid Waste Closure Section
- Solid Waste Collection Section
- Special Services

Utilities

- Broad River Sewer System
- White Rock Water System

- Pond Drive Water System
- Murray Point Water System
- Lower Richland Sewer
- Lower Richland Treatment Plant
- Pond Drive Water
- Lower Richland Water

Parking Enterprise Fund

Airport Operations

SOLID WASTE

MISSION STATEMENT

To provide solid waste management services for the citizens of Richland County in order to enhance public safety, public health and the efficiency of Richland County.

Goals and Objectives

- Increase departmental efficiency – install laptops in all field service personnel vehicles.
- Respond to all pickup requests within 24 hours of receipt by reporting request to contractors electronically.
- Increase curbside recycling.
- Develop a new more effective Comprehensive County Wide recycling and waste alternatives program through public education, community involvement and educational materials.
- Implement County wide waste alternatives programs.
- Reduce illegal dumping by developing new awareness programs and increasing enforcement.
- Complete full closure project of cell 1A at County C&D landfill.
- Provide in-house training for enforcement officers.

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DESCRIPTION

The Solid Waste is an enterprise fund within which funds are used to account for the operation of the County's Solid Waste Department. This department is comprised of five divisions:

- Collection and Recycling,
- C&D Landfill Operations,
- Lower Richland Drop-off,
- Enforcement/Refuse Control and
- Solid Waste Management.

Collection and Recycling Division

This division is responsible for the oversight of contractors that collect household garbage, recycling, yard waste and bulk items. The division also investigates customer service issues, billing and delivers roll carts and recycling bins. This division also oversees the operation of the satellite drop-offs recycling sites located around the County.

C&D Landfill

Located at 1070 Caughman Road North encompassing 572 acres with a 22 acre state permitted C & D landfill that has a life expectancy of 24 years and is expected to close in 2034. This site also includes three closed landfills that the County monitors on a regular schedule per state regulations. This is also the site for future landfills when the current site reaches its capacity. The landfill is open to all Richland County residents and commercial customers and offers a convenient user friendly recycling drop off center. Residents may bring their excess household recycling to the site as well as scrap metal, auto tires (8 per year limit), white goods, motor oil and filters, plastics, glass, cardboard, newspaper, auto batteries and household electronics.

Lower Richland Drop-off Facility

This convenience center located at 10531 Garners Ferry Road is open to all Richland County residents and accepts residential yard waste, C&D materials and also offers a convenient recycling center for used motor oil and filters, plastics, glass, cardboard, newspaper, auto batteries, scrap metal auto tires (limit 8 per year) and household electronics.

Refuse Control /Enforcement

This division is responsible for the enforcement of all County Solid Waste Ordinances. Enforcement often involves issues such as litter, uncovered loads, illegal dumping and investigation of illegal dumping sites. The division is comprised of five State certified constables and it works closely with the sheriff's department. Officers from this division regularly attend community neighborhood meetings and assist with special events and cleanup projects.

SOLID WASTE

DESCRIPTION

This division is responsible for the management of all division and financial management of all solid waste budgets, development and implementation of long-range plans and new program development. It ensures compliance with all federal, state and local laws. It is also responsible for public Education, coordination of special events such as (America Recycles Day) and special collections such as (tire round ups and electronics collections). This division is also responsible for overall management of all solid waste contracts including collection, recycling, recycling processing and disposal.

BUDGET HIGHLIGHTS

The Solid Waste Department is funded through a variety of sources and as an enterprise fund is expected to support the continued operations of all functions through an appropriate fee structure. All fees are evaluated annually to determine if any adjustments are required.

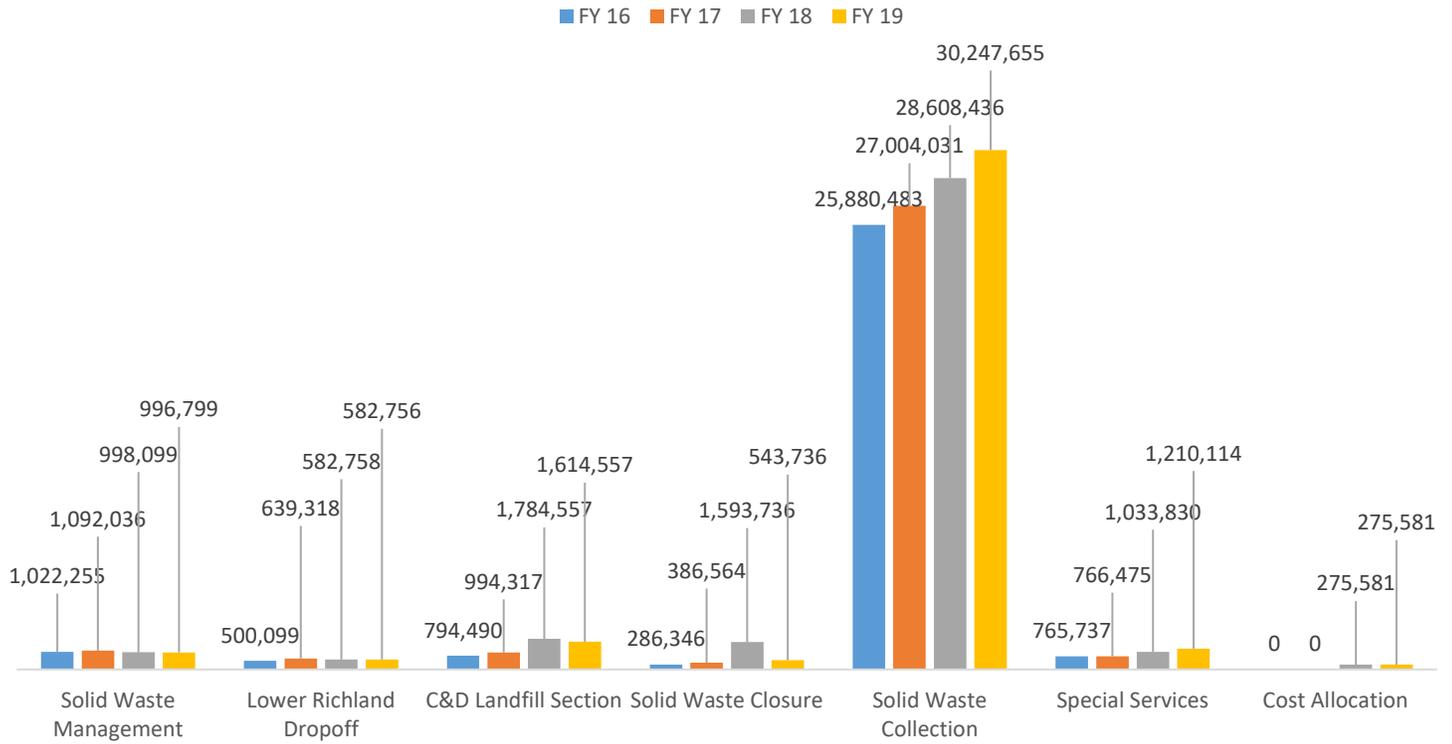
Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUE								
PROPERTY TAXES	\$ 5,020,082	\$ 4,947,497	\$ 5,196,066	\$ 248,569	5%	\$ 5,284,592	\$ 88,526	2%
FEES-IN LIEU OF TAXES	\$ 149,945	\$ 154,511	\$ 149,020	\$ (5,491)	-4%	\$ 51,559	\$ 2,539	2%
SALE OF WHITE GOODS	\$ 77,516	\$ 48,213	\$ 138,451	\$ 90,238	187%	\$ 140,810	\$ 2,359	2%
TIPPING FEES	\$ 431,955	\$ 423,821	\$ 346,656	\$ (77,165)	-18%	\$ 352,562	\$ 5,906	2%
TIRE REVENUES	\$ 162,328	\$ 167,322	\$ 11,376	\$ 44,054	26%	\$ 214,977	\$ 3,601	2%
INTEREST EARNED	\$ 74,774	\$ 70,052	\$ 52,844	\$ (17,208)	-25%	\$ 53,744	\$ 900	2%
ROLL CART FEES	\$ 21,910,268	\$ 22,370,880	\$ 28,782,584	\$ 6,411,704	29%	\$ 29,272,954	\$ 490,370	2%
TOTAL	\$ 27,910,268	\$ 28,182,296	\$ 34,876,997	\$ 285,997	5%	\$ 35,471,198	\$ 594,201	2%
EXPENDITURES								
SOLID WASTE MANAGEMENT	\$ 1,022,255	\$ 1,092,036	\$ 998,099	\$ (93,937)	-9%	\$ 996,799	\$ (1,300)	0.13%
LANDFILL DIVISION	\$ (12,244)	\$ (2,937)	-	\$ 2,937	100%	-	-	0%
LOWER RICHLAND DROP OFF	\$ 500,099	\$ 639,318	\$ 582,758	\$ (56,560)	-9%	\$ 582,756	\$ (2)	0%
C&D LANDFILL SECTION	\$ 794,490	\$ 994,317	\$ 1,784,557	\$ 790,240	79%	\$ 1,614,557	\$ (170,000)	-10%
SOLID WASTE CLOSURE	\$ 286,346	\$ 386,564	\$ 1,593,736	\$ 1,207,172	312%	\$ 543,736	\$ (1,050,000)	-66%
SOLID WASTE COLLECTION	\$ 25,880,483	\$ 27,004,031	\$ 28,608,436	\$ 1,604,405	6%	\$ 30,247,655	\$ 1,639,219	6%
SPECIAL SERVICES	\$ 765,737	\$ 766,475	\$ 1,033,830	\$ 267,355	35%	\$ 1,210,114	\$ 176,284	17%
COST ALLOCATION	-	-	\$ 275,581	-	0%	\$ 275,581	-	0%
TOTAL	\$ 29,237,166	\$ 30,879,804	\$ 34,876,997	\$ 3,721,612	12%	\$ 35,471,198	\$ 594,201	2%
FTE	39	42	42			42		

*FY17 ending balances are preliminary and unaudited.

SOLID WASTE

Expenditure Type Plan



UTILITIES

MISSION STATEMENT

The mission of the Richland County Utilities Department is to provide water and sanitary sewer service in the most efficient and cost effective manner possible to the citizens of Richland County. We will strive to reduce environmental pollution by promoting the use of properly operated treatment facilities. We will obtain our mission through prompt and courteous responses to citizen concerns.

Description

The Broad River and Lower Richland Utility System funds are used to account for the operations of several County-owned and operated water and sewer systems within the unincorporated portions of the County. Water and sewer fees are determined periodically by rate studies and are set at levels to recoup the projected expenses of the operation, in a similar manner as a private business. All activity necessary to provide water and sewer service are accounted for in this fund, including but not limited to customer service, engineering, operations and maintenance.

Goals and Objectives

- To provide outstanding water and sewer services to Richland County customers while operating in budgetary restraints by providing prompt courteous responses to citizen requests, monitoring division spending to ensure cost effective system operation and providing continuing education and training for employees.
- Expand sewer systems to serve communities that have been included in the septic tank elimination program.
- Work with Developers to expand service areas to meet and promote growth within Richland County.
- Develop and implement alternative and innovative methods of transporting and treating water and wastewater.

BUDGET HIGHLIGHT

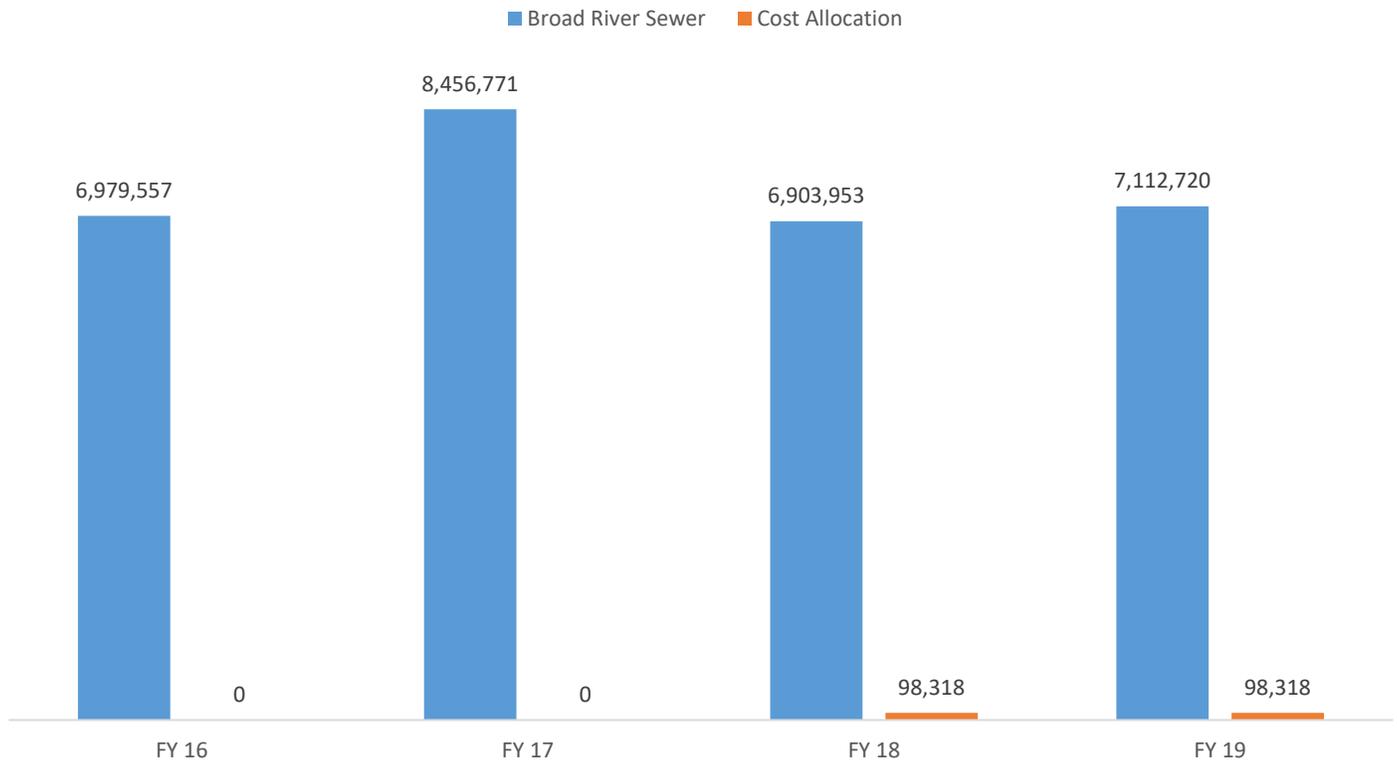
Fiscal Plan – Broad River Utilities

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
BROAD RIVER SEWER	\$ 6,367,290	\$ 6,861,905	\$ 6,952,271	\$ 90,366	1%	\$ 7,161,038	\$ 208,767	3%
OTHER FINANCING SOURCES	\$ 243,769	\$ 631,902	\$ 50,000	\$(581,902)	-92%	\$ 50,000	-	0%
TOTAL	\$ 6,611,059	\$ 7,493,807	\$ 7,002,271	\$(491,536)	-7%	\$ 7,211,038	\$ 208,767	3%
EXPENDITURES								
BROAD RIVER SEWER	\$ 6,979,557	\$ 8,456,771	\$ 6,903,953	\$(1,552,818)	-18%	\$ 7,112,720	\$ 208,767	3%
COST ALLOCATION	-	-	\$ 98,318	\$ 98,318	100%	\$ 98,318	-	0%
TOTAL	\$ 6,979,557	\$ 8,456,771	\$ 7,002,271	\$(1,454,500)	-17%	\$ 7,211,038	\$ 208,767	3%
FTE	69	76	76			76		

*FY17 ending balances are preliminary and unaudited.

UTILITIES

Expenditure Type Comparison



*ESTIMATED ACTUAL

Fiscal Plan – Lower Richland Utilities

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUES								
LOWER RICHLAND SEWER	\$ 152,621	\$ 51,175	\$ 120,750	\$ (30,425)	-20%	\$ 124,373	\$ 3,623	3%
LOWER RICHLAND WATER	\$ 270,466	\$ 255,486	\$ 183,750	\$ (71,736)	-28%	\$(189,263)	\$ 5,513	3%
OTHER FINANCING SOURCES	\$ 325,000	\$ 325,000	\$ 568,801	\$ 243,801	75%	\$ 557,702	\$(11,099)	-2%
TOTAL	\$ 748,087	\$ 731,661	\$ 873,301	\$ 141,640	19%	\$ 871,338	\$ (1,963)	-.22%
EXPENDITURES								
LOWER RICHLAND SEWER	\$ 459,812	\$ 385,616	\$ 439,871	\$ 54,255	14%	\$ 437,747	\$ (2,124)	-1%
LOWER RICHLAND WATER	\$ 374,321	\$ 492,910	\$ 433,430	\$ (59,480)	-12%	\$ 433,591	\$ 161	.04%
COST ALLOCATION	-	-	-	-	0%	-	-	0%
TOTAL	\$ 834,133	\$ 878,526	\$ 873,301	\$ (5,225)	-1%	\$ 871,338	\$ (1,963)	-.24%
FTE								

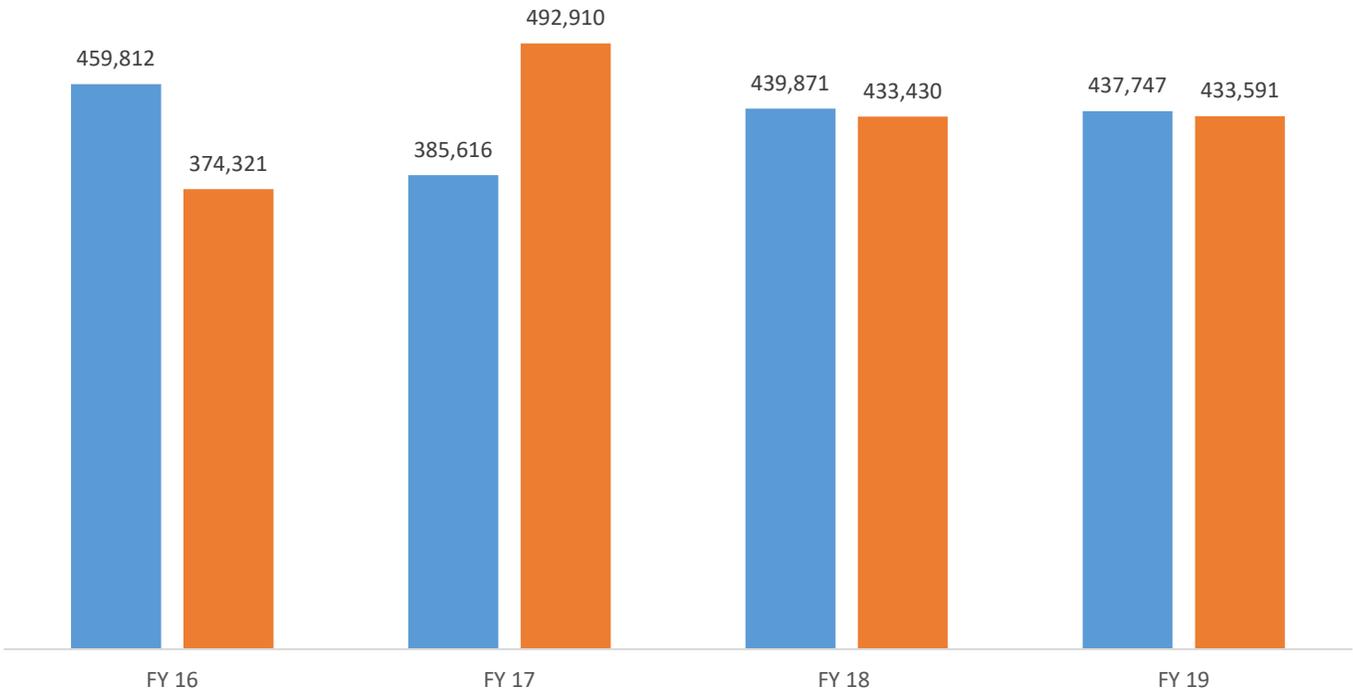
*FY17 ending balances are preliminary and unaudited.

UTILITIES

Expenditure Type Comparison

■ Lower Richland Sewer ■ Lower Richland Water

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PARKING FACILITIES

MISSION STATEMENT

Operation of the parking facilities at the Judicial Center and Richland County Administration and Health Department is budgeted for in this enterprise fund.

Description

This fund is used to account for the collection of parking fees and expenses incurred in operating the parking garage located at the County's main administration building and the judicial center and the parking lot located adjacent to the County's main administration building. County Administration provides financial oversight. Employees are charged a fee for parking to recover the cost to the County.

Goals and Objectives

Operate the parking facilities at the lowest cost while providing a clean and safe environment for the employees and visitors.

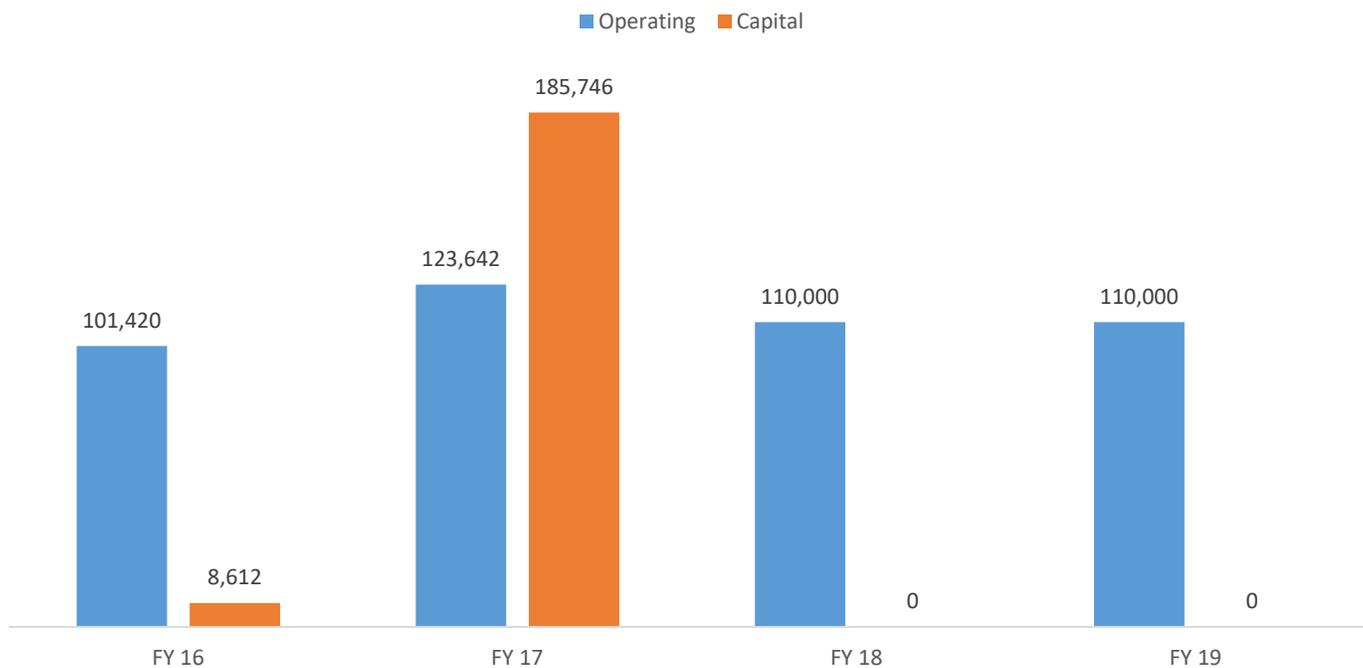
BUDGET HIGHLIGHTS

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUE								
PARKING FEES	\$ 107,836	\$ 99,636	\$ 110,000	\$ 10,364	10%	\$ 10,000	-	0%
OTHER FINANCING SOURCE	-	-	-	-	0%	-	-	0%
TOTAL	\$ 107,836	\$ 99,636	\$ 110,000	\$ 10,364	10%	\$ 110,000	-	0%
EXPENDITURES								
OPERATING EXPENDITURES	\$ 101,420	\$ 123,642	\$ 110,000	\$ (13,642)	-11%	\$ 110,000	-	0%
CAPITAL OUTLAY	\$ 8,612	\$ 185,746	-	\$ (185,746)	-100%	-	-	0%
TOTAL	\$ 110,032	\$ 309,388	\$ 110,000	\$(199,388)	-64%	\$ 110,000	-	0%

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Comparison



AIRPORT OPERATIONS

MISSION STATEMENT

To operate the airport at the lowest cost while providing safe, efficient and high quality regional air transportation services.

Description

This fund accounts for revenues and expenditures related to the operation of the County's general aviation airport operations. Operations are financed primarily through fees collected for services, leases, grants and other airport related services.

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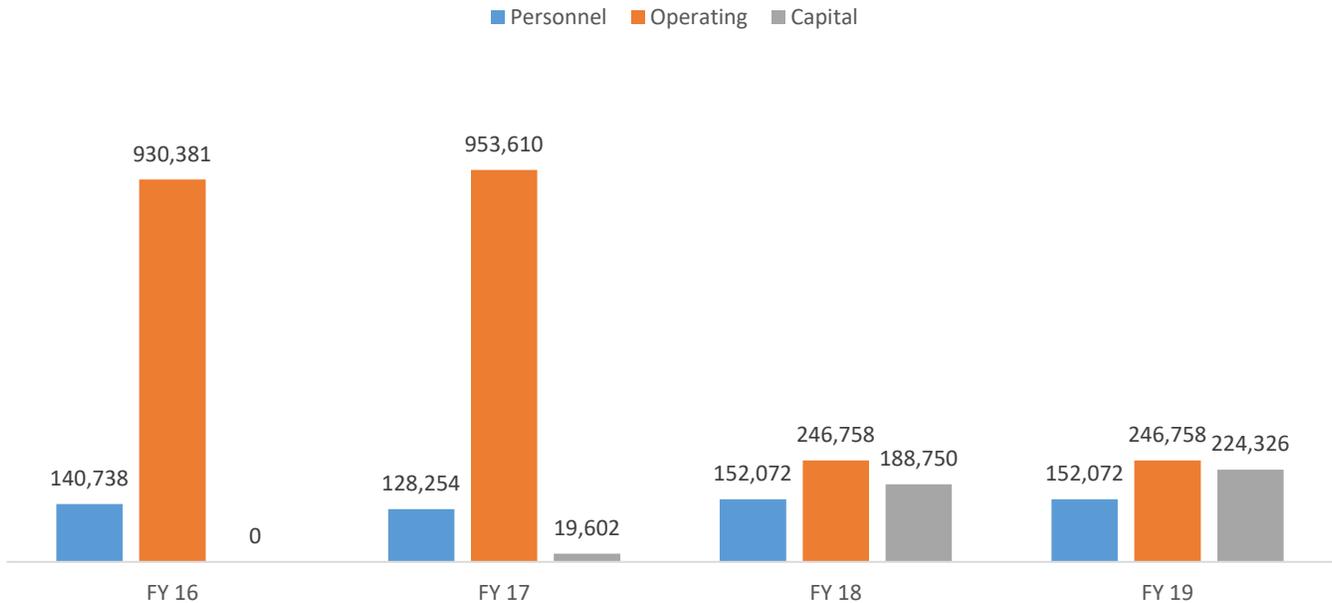
BUDGET HIGHLIGHTS

Fiscal Plan

	FY 2016 ACTUAL	FY 2017 ACTUAL*	FY 2018 ADOPTED	DIFF (\$)	DIFF (%)	FY 2019 ADOPTED	DIFF (\$)	DIFF (%)
REVENUE								
REVENUE	\$ 1,257,945	\$ 1,504,624	\$ 265,000	\$ (1,239,624)	-82%	\$ 273,156	\$ 8,156	3%
OTHER FINANCING SOURCES	\$ 420,898	\$ 300,000	\$ 322,580	\$ 22,580	8%	\$ 350,000	\$ 27,420	9%
TOTAL	\$ 1,678,843	\$ 1,804,624	\$ 587,580	\$ (1,217,044)	-67%	\$ 623,156	\$ 35,576	6%
EXPENDITURES								
PERSONNEL EXPENDITURES	\$ 140,738	\$ 128,254	\$ 152,072	\$ 23,818	19%	\$ 152,072	-	0%
OPERATING EXPENDITURES	\$ 930,381	\$ 953,610	\$ 246,758	\$ (706,852)	-74%	\$ 246,758	-	0%
CAPITAL OUTLAY	-	\$ 19,602	\$ 188,750	\$ 169,148	863%	\$ 224,326	\$ 35,576	19%
TOTAL	\$ 1,071,119	\$ 1,101,466	\$ 587,580	\$ (513,886)	-47%	\$ 623,156	\$ 35,576	6%
FTE	1	1	1			1		

*FY17 ending balances are preliminary and unaudited.

Expenditure Type Plan





CAPITAL PROJECT FUNDS

CAPITAL IMPROVEMENT PROGRAM

Richland County is currently in the process of revamping its Capital Improvement Program and reproducing a totally new CIP document. The following pages outline to the reader the steps to be undertaken to achieve this goal:

- What is a CIP?
- What is included in a CIP?
- Why do a CIP?
- What is the Process?
- Richland County's Current Projects

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital Improvement Program is a five-year plan that includes process and procedures involved in the acquisition or construction of major capital projects:

- Land and building acquisition,
- New building construction,
- Major equipment purchases,
- Infrastructure improvements (e.g., water, sewer, roads, bridges, etc.) and
- Programs the County's ability and readiness to meet infrastructure needs.

Results of this strategic plan:

- Capitalize assets costing \$50,000 or greater, or
- Individual items that are similar in nature with a combined cost of \$50,000 or greater that have a depreciable life of four or more years.

What is Included in the CIP?

- List of capital projects
- Project justification
- Itemization, classification and explanation of project expenditures
- Project rankings
- How projects are funded
- Timeline for construction or completion of the projects
- Impact of each project on the Operating Budget
- Life Cycle Costs

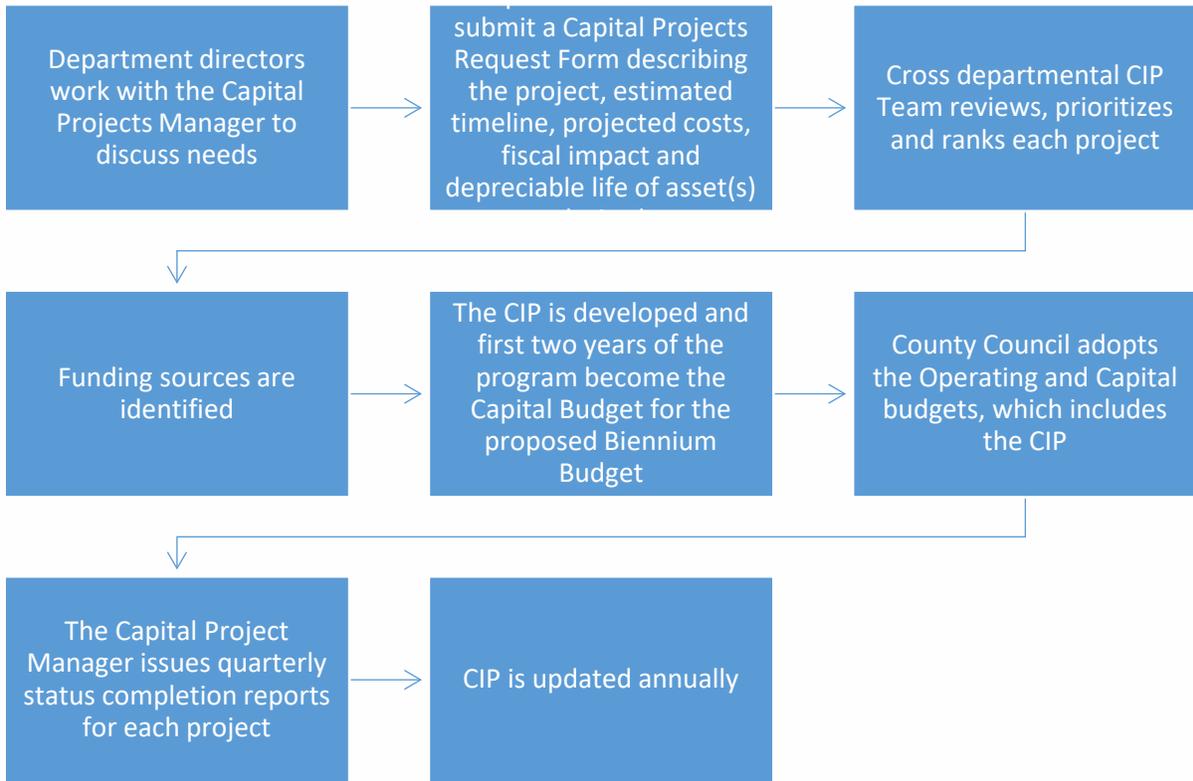
Why Do a CIP?

- Establish and maintain a roadmap of replacing aging County facilities and equipment.
- Identify major, infrequent and nonrecurring projects, which would be financed over a period of years.
- Identify funding over the years.
- Link strategic maintenance and improvement plans with fiscal capacity (e.g., debt limit).
- Involves a comprehensive evaluation of capital project requests, planning, justification, coordination of needs and priorities.
- Manage and project growth.
- Determine the most efficient and effective usage of public funds.
- Promote economic development by addressing infrastructure needs.
- Complement the Operating Budget as capital projects might have and operating impact.

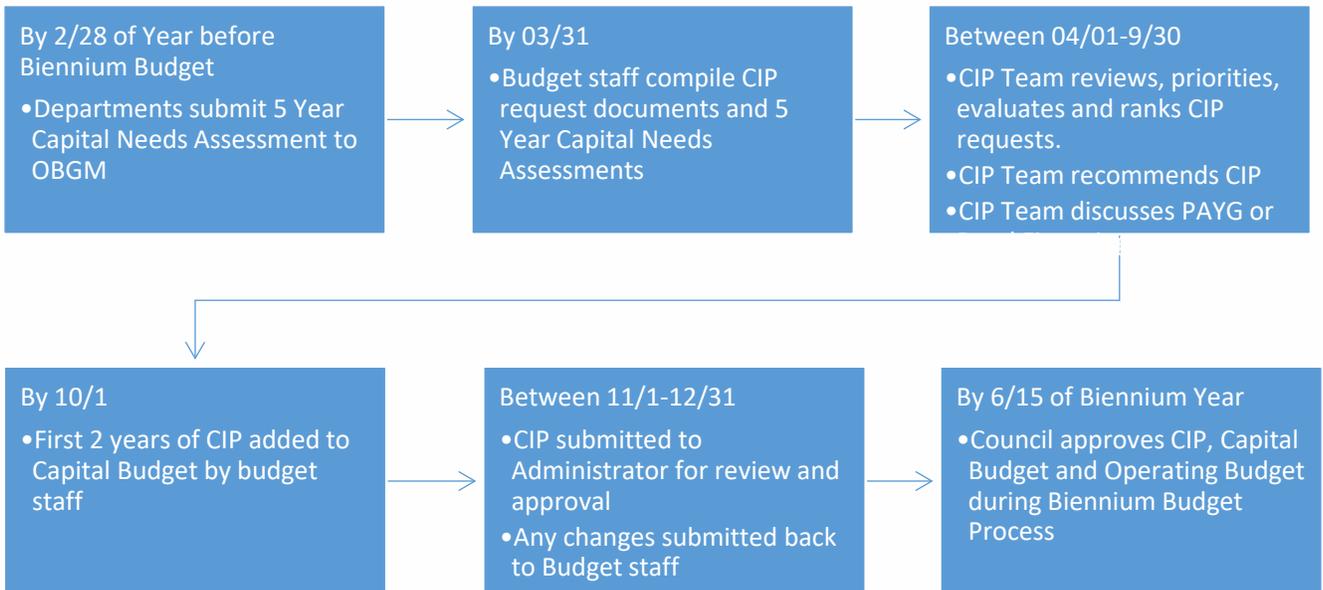
CAPITAL IMPROVEMENT PROGRAM

What is the CIP Process?

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CIP Timeline



CAPITAL IMPROVEMENT PROGRAM

FINANCING THE CIP

The long-range CIP includes major projects the County is pursuing and identifies potential funding sources and financial constraints that may affect the projects' viability. In many cases a project may be financed through a combination of several financing sources.

- A. **General Fund** – These are funds appropriated by the County Council from the County's General Fund. General Fund revenue supports general government services including most law and justice services.
- B. **Grants** – Amounts received from federal and state government and other entities in response to a grant application from the County.
- C. **General Obligation Bonds** – General Obligation (G.O.) bonds are backed by the "full faith and credit" of the County and are usually considered to be a safe investment for bondholders. The principal and interest on G.O. bonds is normally paid through a property tax levy.
- D. **Revenue Bonds** – These bonds are where the County issues bonds and pledges the revenues received from services provided as payment for the debt service.
- E. **Local Improvement Districts** – Local Improvement Districts (LIDS) are legally designated geographic areas in the County, which, through consent of the affected property owners, pay for public improvements through a special assessed property tax.

Operating Budget

The County's operating budget continues to focus on the maintenance of capital assets and the expenses associated with the growth and depreciation of the County's facilities and equipment.

Many capital improvements and purchases of large pieces of equipment are included in the operating budget on a "pay-as-you-go" basis. In addition, some major capital improvements are paid for on a cash basis in order to avoid the interest costs incurred with other financing mechanisms.

Operating Impacts

The cost of operating new or expanded facilities or infrastructure can be significant and is included in the operating budget in the fiscal year the asset becomes operational. It may also be phased in so that the impact can be spread over a number of years rather than impact the budget all at once.

Carry Over Projects

Approved capital projects often cannot be completed within the current fiscal year, thus, the unspent funds are "carried-over" to subsequent years to be spent on the approved multi-year capital project.

CAPITAL IMPROVEMENT PROGRAM

CURRENT ACTIVE PROJECTS

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PROJECT	FY 2018 FUNDING AVAILABLE
Sheriff Dept. Vehicles	\$ 2,500,000
Sheriff Dept. Technology Upgrades and Various Capital Projects	\$ 1,474,487
EMS Vehicles & Equipment	\$ 2,500,000
Richland Renaissance	\$ 11,500,000
Magistrate Offices	\$ 3,000,000
Detention Center Renovation	\$ 12,500,000
General County Facility	\$ 4,770,513
Richland County Sheriff Dept. Headquarters	\$ 2,000,000
Council Chambers, Council Offices & Misc. Admin and Finance Renovations	\$ 1,260,623
Public Works Vehicles (Clam Shell and Clean Sweeper)	\$ 505,000
Transportation Roadways and Bikeways	\$ 43,565,824
TOTAL	\$ 85,576,447

Table 19: Current CIP Projects

Available Funding

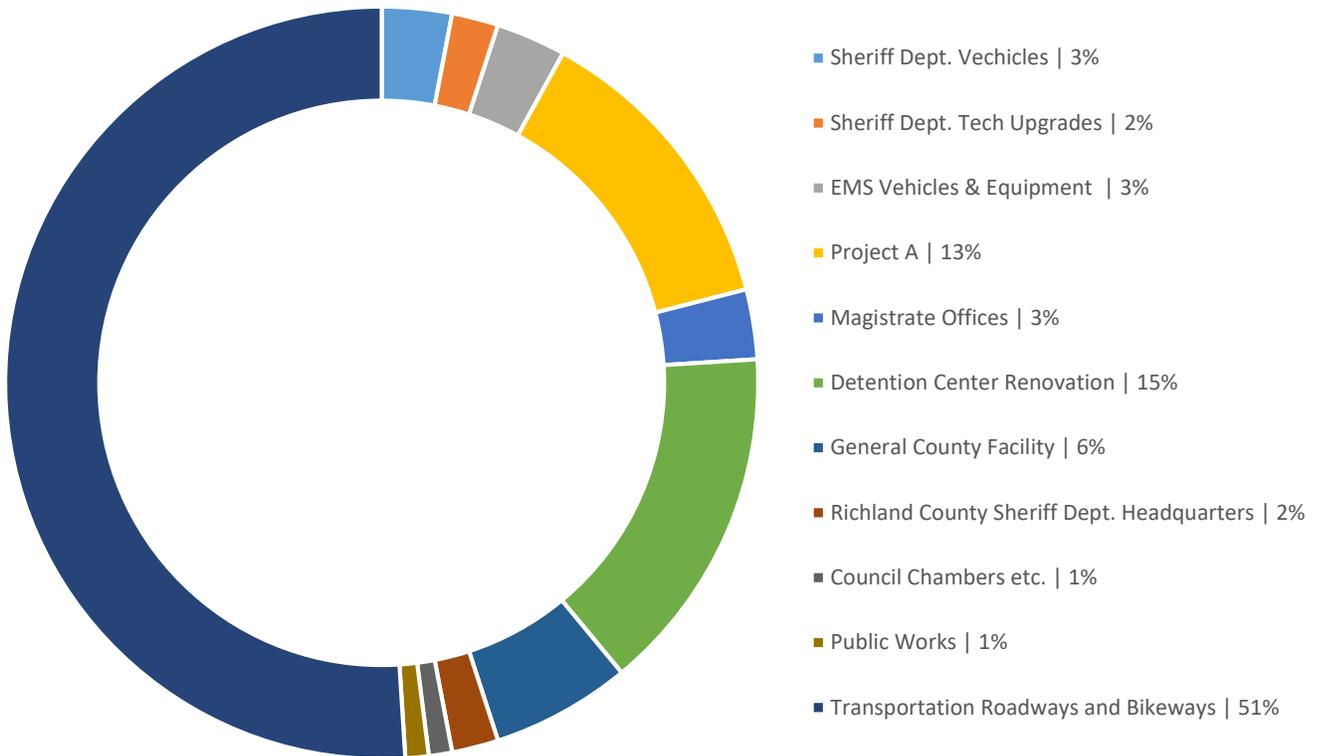


Figure 50: FY 2018 Available Funding

CAPITAL IMPROVEMENT PROGRAM

CURRENT ACTIVE PROJECT DESCRIPTIONS

PROJECT	DESCRIPTION	TOTAL FUNDING	FY 2018 FUNDING AVAILABLE
Sheriff Dept. Vehicles	Annual replacement of vehicles in the Sheriff's fleet	\$ 2,500,000	\$ 2,500,000
Sheriff Dept. Technology Upgrades And Various Capital Projects	Bandwidth upgrade for the car camera and BWC and field based records system software upgrade	\$ 1,474,487	\$ 1,474,487
EMS Vehicles & Equipment	Replacement of EMS vehicles and equipment	\$ 2,500,000	\$ 2,500,000
Richland Renaissance	Richland Renaissance projects	\$ 11,500,000	\$ 11,500,000
Magistrate Offices	Conversion of County Magistrate offices to County owned	\$ 3,000,000	\$ 3,000,000
Detention Center Renovation	Construction of two additional housing units for the purpose of treating detainees with acute medical and mental health needs	\$ 12,500,000	\$ 12,500,000
General County Facility	Multiple projects throughout the County including building improvements, renovations and replacement of HVAC and roofs	\$ 4,770,513	\$ 4,770,513
Richland County Sheriff Dept. Headquarters	Property acquisition and development / transfer of forensics and evidence	\$ 2,000,000	\$ 2,000,000
Council Chambers, Council Offices & Misc. Admin And Finance Renovations	Renovation of Council Chambers, Administration and the Finance Department	\$ 1,260,623	\$ 1,260,623
Public Works Vehicles (Clam Shell & Clean Sweeper)	New Clam Shell and Clean Sweeper	\$ 505,000	\$ 505,000
Transportation Roadways And Bikeways*	Various projects for widening roadways and updating bike / pedestrian trails	\$ 703,909,000	\$ 43,565,824
TOTAL		\$ 778,919,623	\$ 85,576,447

Table 20: Summary of Current CIP Projects

**Transportation Roadways and Bikeways details to follow*

CAPITAL IMPROVEMENT PROGRAM

ROADWAY PROJECTS (REFERENDUM TOTAL = \$656M)			ROAD OWNER	REFERENDUM
WIDENINGS	RANK	DISTRICT		
HARDSCRABBLE ROAD WIDENING	1	7, 8, 9	STATE	\$ 29,860,800
CLEMSON ROAD WIDENING	2	9, 10	STATE	\$ 23,400,000
LEESBURG ROAD WIDENING	3	11	STATE	\$ 4,000,000
NORTH MAIN STREET WIDENING (INCLUDES \$5.4M INTERSECTION)	4	4	STATE	\$ 35,400,000
BLUFF ROAD WIDENING PHASE 1	5	10	STATE	\$ -
BLUFF ROAD WIDENING PHASE 2	5	10	STATE	\$ 16,700,000
SHOP ROAD WIDENING	6	10	STATE	\$ 33,100,000
ATLAS ROAD WIDENING	7	10, 11	STATE	\$ 17,600,000
PINEVIEW ROAD WIDENING	8	10, 11	STATE	\$ 18,200,000
BLYTHEWOOD ROAD WIDENING (SYRUP MILL ROAD TO I-77)	9	2, 7	STATE	\$ 8,000,000
BROAD RIVER ROAD WIDENING	10	1	STATE	\$ 29,000,000
SPEARS CREEK CHURCH ROAD WIDENING	11	9, 10	STATE	\$ 26,600,000
LOWER RICHLAND BOULEVARD WIDENING	12	11	STATE	\$ 6,100,000
POLO ROAD WIDENING	13	8, 9, 10	STATE	\$ 12,800,000
BLYTHEWOOD ROAD WIDENING AND IMPROVEMENTS	14	2, 7	STATE	\$ 21,000,000
TOTAL WIDENINGS				\$ 281,760,800
INTERSECTION IMPROVEMENTS				
CLEMSON RD. & RHAME RD./NORTH SPRINGS RD.	*	8, 9	STATE	\$ 3,500,000
BROAD RIVER RD. AND RUSHMORE RD.	*	0	STATE	\$ 3,700,000
FARROW RD. AND PISGAH CHURCH RD.	*	7	STATE	\$ 3,600,000
NORTH SPRINGS RD. AND RISDON WAY	*	8, 9	STATE	\$ 1,800,000
SUMMIT PKWY AND SUMMIT RIDGE RD.	*	8, 9	COUNTY	\$ 500,000
KENNERLY RD. & COOGLER RD./STEEPLE RIDGE RD.	*	1	STATE	\$ 1,900,000
WILSON BLVD. AND PISGAH CHURCH RD.	-	7	STATE	\$ 3,600,000
WILSON BLVD. AND KILLIAN RD.	1	7	STATE	\$ 2,600,000
CLEMSON RD. AND SPARKLEBERRY LN.	2	9, 10	STATE	\$ 5,100,000
BULL ST. AND ELMWOOD AVE.	3	4	STATE	\$ 2,000,000
NORTH MAIN ST. AND MONTICELLO RD. (CONSTRUCTED WITH N. MAIN WIDENING)	4	4	STATE	\$ -
HARDSCRABBLE & KELLY MILL RD./RIMER POND RD.			STATE	\$ 3,000,000
GARNERS FERRY RD. AND HARMON RD.	6	11	STATE	\$ 2,600,000
NORTH SPRINGS RD. AND HARRINGTON RD.	7	8, 9	STATE	\$ 2,000,000
SCREAMING EAGLE RD. AND PERCIVAL RD.	8	9, 10	STATE	\$ 1,000,000
TOTAL INTERSECTION IMPROVEMENTS				\$ 36,900,000
SPECIAL PROJECTS				
RIVERBANKS ZOO TRANSPORTATION RELATED PROJECTS	1	5	RIVERBANKS	\$ 4,000,000
INNOVISTA 1 (GREENE ST. PHASE 1)	2	5	CITY	
INNOVISTA 2 (GREENE ST. PHASE 2)	4	5	CITY	\$ 50,000,000
INNOVISTA 3 (WILLIAMS ST.)	9	5	CITY	
SHOP ROAD EXTENSION PHASE 1	3	10	STATE	
SHOP ROAD EXTENSION PHASE 2	5	10	STATE	\$ 71,800,000
KELLY MILL ROAD	7	2, 9	STATE	\$ 4,500,000
COMMERCE DRIVE IMPROVEMENTS	8	10	STATE	\$ 5,000,000
NEIGHBORHOOD IMPROVEMENT PROJECTS	0	0	COUNTY	\$ 63,000,000
TOTAL SPECIAL PROJECTS				\$ 198,300,000
INTERCHANGE (I-20 / BROAD RIVER ROAD)			STATE	\$ 52,500,000
DIRT ROAD PAVING			COUNTY	\$ 45,000,000
RESURFACING			COUNTY	\$ 40,000,000
PROGRAM (TRAFFIC STUDIES / PLANS / MITIGATION BANK)			COUNTY	\$ 1,559,844
TOTAL ROADWAY PROJECTS				\$ 656,020,644

CAPITAL IMPROVEMENT PROGRAM

BIKE/PED/GREENWAY (Referendum Total = \$80.9M)			Owner	REFERENDUM	
BIKE / PED / GREENWAY PROJECTS	GREENWAY PROJECTS		Rank	District	
	THREE RIVERS GREENWAY EXTENSION 1	1	5, 10	City	\$ 7,902,242
	LINCOLN TUNNEL GREENWAY	2	4, 5	City	\$ 892,739
	GILLS CREEK A (LAKE KATHERINE TO CONGAREE)	3	6, 10	City	\$ 2,246,160
	SMITH/ROCKY BRANCH C (ROCKY BRANCH TO HARDEN)	4	4	City	\$ 901,122
	GILLS CREEK B (WILDCAT CREEK/FORT JACKSON)	5	6, 11	City	\$ 2,785,897
	SMITH/ROCKY BRANCH B (CLEMENT RD TO COLONIAL DR)	6	4	City	\$ 1,415,316
	SMITH/ROCKY BRANCH A (THREE RIVERS TO CLEMENT RD)	7	4	City	\$ 431,183
	GILLS CREEK NORTH C (TRENHOLM TO LAKE KATHERINE)	8	6	City	\$ 344,667
	CRANE CREEK A (MONTICELLO RD TO THREE RIVERS)	9	4	City	\$ 1,541,816
	CRANE CREEK B (TO SMITH BRANCH)	10	4	City	\$ 460,315
	COLUMBIA MALL GREENWAY	11	3, 8	City	\$ 648,456
	POLO ROAD / WINDSOR LAKE BOULEVARD CONNECTOR	12	3, 8	City	\$ 385,545
	WOODBURY / OLD LEESBURG CONNECTOR	13	11	City	\$ 116,217
	CRANE CREEK C (CRANE FOREST)	14	7	City	\$ 793,908
	DUTCHMAN BOULEVARD CONNECTOR	15	4	City	\$ 105,196
Total Greenway Projects				\$ 20,970,779	
BIKEWAY PROJECTS***			State	\$ 22,008,773	
SIDEWALK PROJECTS****			State	\$ 26,926,370	
PEDESTRIAN IMPROVEMENT PROJECTS (all 30 projects are State owned)			State	\$ 2,836,080	
Undesignated				\$ 8,146,354	
TOTAL BIKE / PED / GREENWAY				\$ 80,888,356	

Table 21: Transportation Program

TOTAL PROGRAM	\$ 736,909,000
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- * Approved CTIP is through 2020 and amounts listed are for approved phases of work in that time period; approval of 2017 CTIP is pending.
- ** Outside funding = \$34M; reimbursable contract costs (ex. utilities) = \$2M.
- *** 74 total projects - 46 are State; 23 are City; 5 involve both City and State
- **** 51 total projects - 39 are State & 12 are City

CAPITAL IMPROVEMENT PROGRAM

HISTORICAL CAPITAL PROJECTS

CAPITAL PROJECTS	FY 2016 ACTUAL	FY 2017 ACTUAL
DETENTION/TOWNSHIP/MISC CP	\$ 63,647	-
RICHLAND COUNTY PROJECT FUND	\$ 735,416	\$ 29,390
RICHLAND COUNTY ADA PROJECT	\$ 10,150	\$ 3,317
PUBLIC SAFETY BOND FY10	\$ 1,775,144	\$ 483,628
GO BONDS 2010A	\$ 19,124,493	\$ 7,459,793
GO BONDS 2012A	\$ 98,500	\$ 10,430
FIRE PROTECTION 2012B	\$ 5,192,256	\$ 2,288,023
TRANSPORTATION TAX ROADWAY (BAN)	\$ 51,189,171	\$ 50,127
TRANSPORTATION TAX ROADWAY	\$ 30,208,200	\$ 62,921,245
BIKE/PEDESTRIAN/GREENWAYS	\$ 3,597,380	\$ 2,327,625
DESTINATION PARK PROJECTS	\$ 350,201	\$ 214,547
FACILITY CONTRUCTION & RENOVATION	\$ 2,231,225	\$ 965,350
CIP BOND 2015A	\$ 2,213,811	\$ 2,754,362
CIP BOND 2016A	-	\$ 6,790,734
TOTAL CAPITAL PROJECTS	\$ 116,789,594.14	\$ 86,298,571.15

Table 22: Previous Capital Improvement Projects

Capital Projects Historical Expenditures

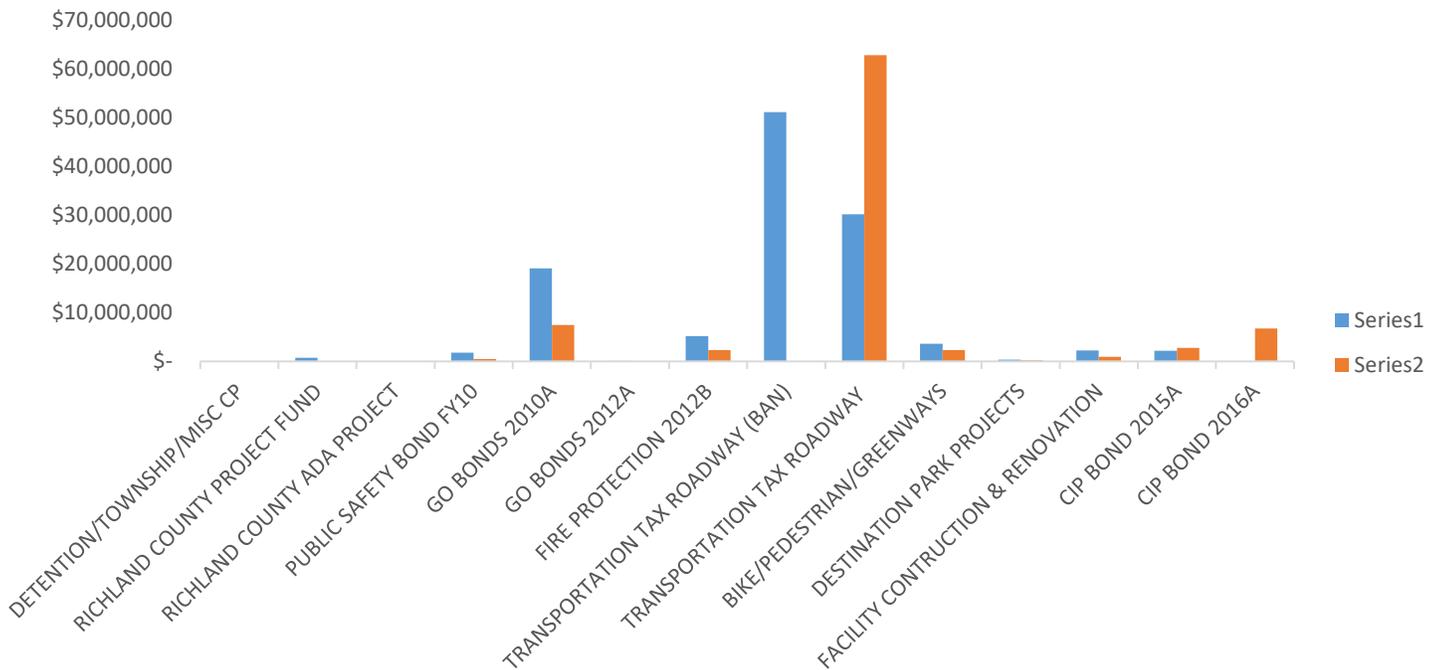


Figure 51: Historical CIP Projects

AGENCY FUND

MILLAGE AGENCIES

Richland County Library
Midlands Tech College
Columbia Area Mental Health Center
Richland County Recreation Commission
Riverbanks Zoo & Gardens
Richland County School District 1
Richland County School District 2

MILLAGE AGENCY SOURCES AND USES

MILLAGE AGENCY SOURCES FY 2018

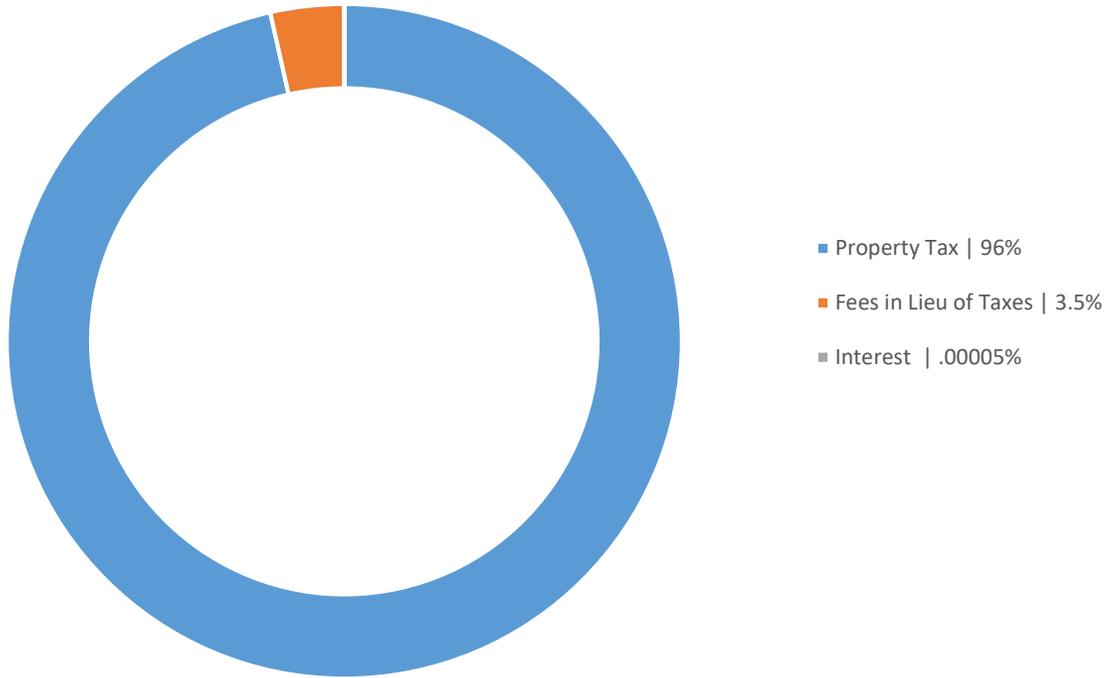


Figure 52: FY 2018 Sources

MILLAGE AGENCY USES FY 2018

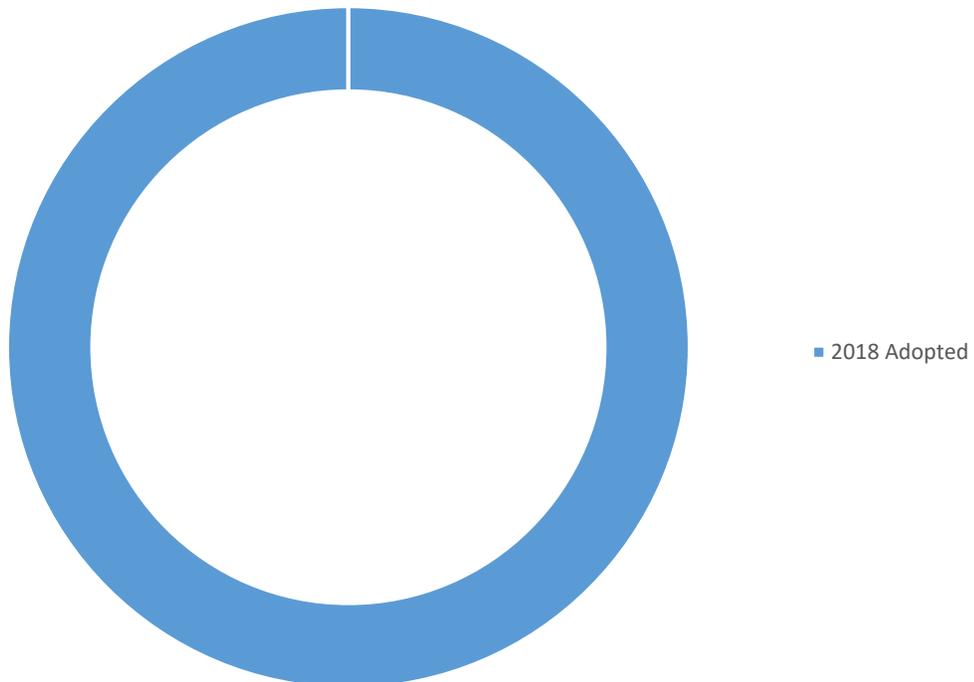


Figure 53: FY 2018 Uses

MILLAGE AGENCY BUDGET

DESCRIPTION

Millage Agency funds are used to account for assets that the government holds on behalf of others as their agent. All revenues and expenditures related to each operation is maintained in a separate accounting fund. Property taxes and other revenues are collected, temporarily retained and then distributed by the County treasurer in accordance with Acts of the General Assembly of South Carolina. A governing body independent of County Council administers each governmental unit for which and agency fund is maintained. Agency funds are custodial in nature and do not involve the measurement of operating results.

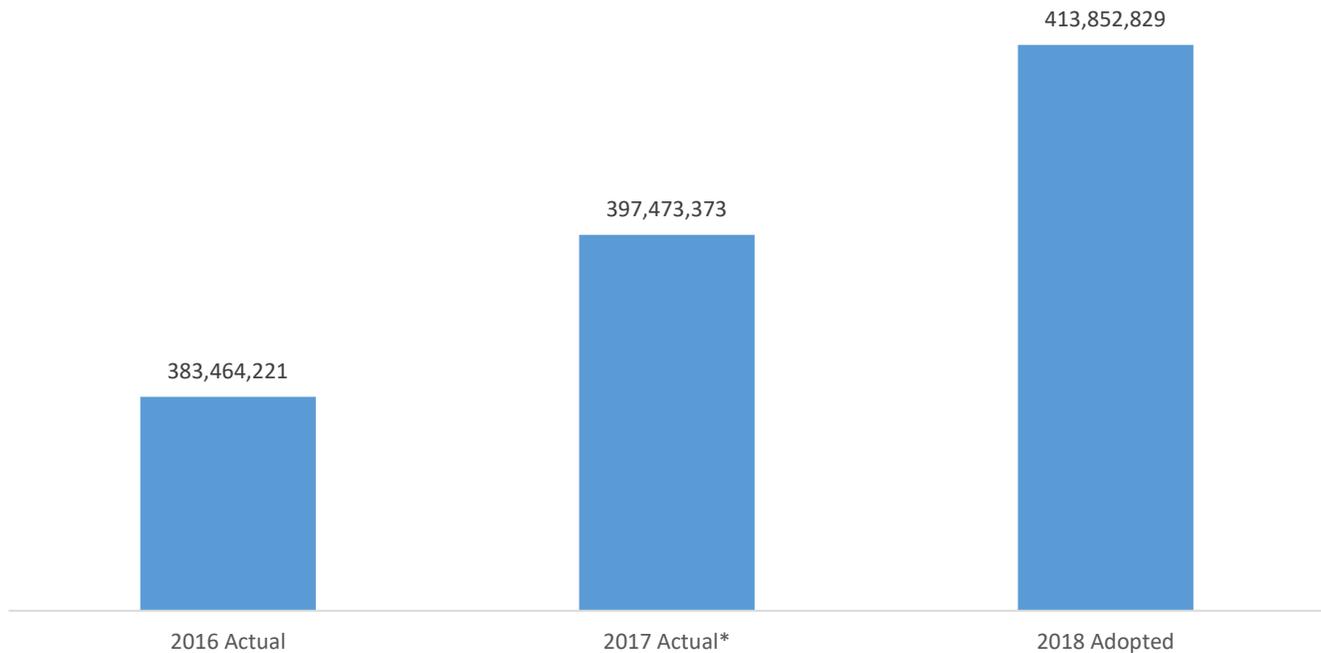
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Fiscal Plan

	FY 2016 Actual	FY 2017 Actual*	FY 2018 Adopted	Diff (\$)	Diff (%)
REVENUES					
PROPERTY TAX	\$ 385,477,181	\$ 383,288,827	\$ 399,266,698	\$ 15,977,871	4%
FEES IN LIEU OF TAXES	\$ 13,268,918	\$ 13,805,739	\$ 14,563,687	\$ 757,948	5%
INTEREST	\$ 4,996	\$ 18,688	\$ 22,444	\$ 3,756	20%
TOTAL	\$ 398,751,095	\$ 397,113,254	\$ 413,852,829	\$ 16,739,575	4%
EXPENDITURES					
MILLAGE AGENCIES	\$ 383,464,221	\$ 397,473,373	\$ 413,852,829	\$ 16,379,456	4%

**FY17 ending balances are preliminary and unaudited.*

Millage Agencies Expenditure Type



RICHLAND COUNTY LIBRARY

MISSION STATEMENT

At Richland Library, our mission is to help our customers learn, create and share. We believe that continuous, customized learning for all ages is the foundation for a strong economy and high quality of life. Our libraries are community hubs that match the needs of each unique area we serve in Richland County. Walking through the doors of any of our 12 locations opens up a whole new world of opportunities for people of all ages to learn, create and share together.

History

Our libraries have become community hubs that match the individualized needs of each community we serve in Richland County. Walking through the doors of any of our 11 library locations opens up a whole new world of opportunities for people of all ages to learn, create and share.

Named one of the top 15 libraries in the country by the Institute of Museum and Library Services, Richland Library was a finalist for the 2016 National Medal for Museum and Library Service—the nation's highest honor given to that sector.

Building Your Library

Richland Library has spent the last year talking with customers, community partners, collaborators and others about shaping our facilities to meet their needs both today and in years to come. From Community Conversations to Focus Groups and One-on-One Interviews, our design teams have worked hard to take community input and realize it through floor plans, refreshed service areas, innovative technology and more.

Thanks to a bond referendum passed by Richland County residents in November 2013 and significant community input, construction began on six of our library locations, including:

North Main – September 2015

Ballentine – March 2016

Sandhills – September 2015

Cooper – March 2016

Main, Third and Second Levels –
October 2015 & February 2016

Blythewood – June 2016

The library and Richland School District Two teamed up to unveil plans for a joint-use facility that will house the new 30,000 square foot Richland Library Sandhills and the Richland Two Institute of Innovation (R2i2). An important crossroads where local residents can take advantage of technology, classrooms, programming and meeting spaces, the facility is located along Fashion Drive in the Village at Sandhill.



MIDLANDS TECHNICAL COLLEGE

MISSION STATEMENT

Midlands Technical College is a comprehensive, multi-campus, two-year public college serving the primary region of Richland, Lexington and Fairfield counties of South Carolina. College programs and services provide accessible, affordable, quality education that prepares a diverse student population to succeed in the job market, to transfer to senior colleges and universities and to achieve their professional and personal goals. The college equitably provides higher education opportunities, strengthens businesses and enhances the economic and social vitality of the community.

Vision Statement

Midlands Technical College, as a premier higher education partner, creates innovative learning environments, promotes individual and business success, drives economic vitality and enhances quality of life.

Excellence:

- Our rigorous curriculum is academically equivalent to the best colleges in the Southeast
- Excellent faculty and small class sizes mean students receive plenty of personal attention
- Students work hands-on with the most advanced technology available

Affordability:

- Practically-Free Degree — LIFE Scholarship covers tuition costs for most in-state students
- Save thousands on a bachelor's degree by completing your first two years at MTC
- Financial aid is available for Academic and Training students

Convenience:

- Classes at six different campuses throughout the Midlands
- Flexible class schedules — evening, day and online courses available
- Advisors can help you decide what to study, even before you enroll
- On-site training at your workplace



COLUMBIA AREA MENTAL HEALTH CENTER

MISSION STATEMENT

The Columbia Area Mental Health Center provides effective mental health services to the citizens of Richland and Fairfield Counties in response to public mandates and identified needs. Priority is given to adults with serious and persistent mental illness and to children and adolescents who are seriously emotionally disturbed and their families. The Center will promote a quality of life through its services and educational program which enhances the recovery of the persons served.

Guiding Principles

The Columbia Area Mental Health Center will:

- A. Treat everyone (clients, families and staff) with dignity, honesty, integrity and respect.
- B. Provide confidential, accessible services:
 - a. At convenient locations and hours.
 - b. In ways that are sensitive to the individual and their culture.
 - c. In a manner that enhances the client's ability to lead a fulfilling, productive life.
 - d. That include comprehensive treatment as indicated by each person's unique need.
 - e. To all who have a financial need regardless of their ability to pay.
- C. Work to increase the understanding of mental illness and promote positive community attitudes.
- D. Work with clients and, when appropriate, their families to prevent or mitigate the negative consequences of mental illness.

Operate in a manner that is cost effective and fully accountable to the people we serve, to the SC Department of Mental Health and to the public.
- E. Provide a work environment in which staff can provide excellence in service and flourish professionally and personally.



RICHLAND COUNTY RECREATION COMMISSION

MISSION STATEMENT

Dedicated to enriching lives and connecting communities through diverse recreational opportunities.

Goals and Objectives

- To be recognized as a leader in park management and the delivery of quality recreation programs in order to better promote health and improve the quality of life in Richland County.
- To be the model recreation agency in the state of South Carolina.
- To be a leader in innovative parks, recreation programming and green initiatives.
- To be a nationally recognized leader in self-sustaining state-of-the-art recreational programming.
- To be recognized as “making a significant difference” in the quality of life in Richland County.
- To be a recognized leader in the state for preventive health programs.
- To be a health conscious agency through recreation and sports.
- To be highly effective in our community wellness programming initiatives.
- To see marked increase in utilization because of new programs.
- To be a “model agency” with superb parks, facilities and recreational programs.
- To become an agency with a greater number of adaptive recreation and facility options.
- To work in cooperation and collaboration with elected officials and community leaders.
- To become totally self-sufficient.
- To be recognized by NRPA (Gold Medal Award) and maintain our CAPRA certification.
- To have a fully functioning Foundation that has name recognition, is self-sustaining, can enhance the needs of RCRC, conduct special events, concerts, assist in any funding shortfall from the County and has higher success rates in grant awards.



RIIVERBANKS ZOO & GARDEN

MISSION STATEMENT

It is the mission of Riverbanks to foster appreciation and concern for all living things. We are dedicated to providing the highest standards of care for our animal and plant collections, a diverse educational and high-quality recreational experience for all Riverbanks visitors and all the resources at our disposal for the conservation of the earth's flora and fauna.

History

Riverbanks Zoo and Garden is home to more than 2,000 magnificent and fascinating animals and one of the nation's most beautiful and inspiring botanical gardens. The Zoo first opened its gates to the local community on April 25, 1974 and has continued for more than four decades to provide individuals, families and groups with a common place to connect with and learn about the world's wildlife and wild places. Today Riverbanks is one of the largest mid-sized zoos in the United States and South Carolina's leading destination attraction, boasting a national reputation as one of America's best zoos and drawing one million visitors annually.

In June 1995 Riverbanks Botanical Garden opened to the public. The extraordinary garden blooms year-round with more than 4,300 species of native and exotic plants and provides a living classroom for gardeners and non-gardeners alike. The formal Walled Garden offers a picture-perfect location for weddings and special events. One of Riverbanks' newest attractions, Waterfall Junction, opened April 7, 2016. The 3-acre interactive children's garden within the Botanical Garden inspires exploration, imagination and nature play with tree houses, a dinosaur bone dig, splash zones and plenty of room to roam.

Listed on the National Register of Historic Places since 1973, Riverbanks is also the site of structural remains dating back to the early 1800s with South Carolina's textile industry and the Civil War. Historic ruins can be seen from various locations along the footbridge linking the Zoo and Garden as well as along the naturally wooded River Trail.



RICHLAND COUNTY SCHOOL DISTRICT I

MISSION STATEMENT

Engage. Educate. Empower

History

A nationally accredited school district building on a rich history and tradition of excellence. South Carolina's ninth-largest school district, 23,000 students represent 50 countries and as many languages. With 52 schools and special centers, the district stretches over 480 square miles and encompasses urban, suburban and rural communities. The location in the Palmetto State's capital city gives students and employees access to advantages you won't find anywhere else – innovative academic programs, unique partnerships with businesses, higher education institutions and the faith community, as well as unlimited cultural opportunities.

Building robots, observing surgical procedures, repairing diesel engines and flying simulated space missions are just a few of the unique educational experiences that they offer students. They recognize that students learn in different ways and have different interests. We also understand that parents want choices when it comes to the education of their children. Among diverse offerings are Montessori programs, International Baccalaureate and other advanced academic programs, foreign language and international programs, visual and performing arts, career and technology education programs and Digital Learning Environment initiative. Richland One is also home to South Carolina's only Challenger Learning Center for space science education.

Students represent the next generation of educators, scientists, artists, entrepreneurs and leaders. Year after year, graduates go on to attend some of the nation's most prestigious colleges and universities. The Richland One Class of 2015 earned more than \$66.9 million in scholarships and other financial aid, setting a new district record. Sports teams and individual student-athletes won 12 state championships in the 2014-2015 school year alone.



RICHLAND COUNTY SCHOOL DISTRICT II

MISSION STATEMENT

In partnership with our community, we develop global citizens of tomorrow — citizens who are prepared to lead and excel in their chosen pathways.

History

Richland School District Two is the largest school district in the Midlands area of South Carolina and one of the fastest-growing in the state. We serve more than 27,000 pre-K through 12th grade students in 41 schools and centers: 19 elementary schools, seven middle schools, five high schools, four magnet centers, one child development center, one alternative school and the Richland Two Institute of Innovation, or R2i2. A district of choice, where every school is an excellent choice, Richland Two offers 37 magnet programs catering to the individual interests and needs of our learners. The district also has an adult, continuing and technology education center. Our 20th elementary school Jackson Creek Elementary is scheduled to open in August 2017.

Each year, Richland School District Two students and employees win numerous awards for academic, artistic, professional and financial reporting achievements. The district is home to nationally recognized teachers and administrators. Our magnet programs and 1TWO1 initiative are models for similar programs replicated across the country.





DEBT SERVICE FUNDS

DEBT SERVICE

DEBT SERVICE FUNDS

The debt service funds of the County are used to account for the accumulation of resources for and the payment of, long-term debt principal and interest. Debt service funds of the County are established and maintained in accordance with Acts passed by the General Assembly of South Carolina authorizing the sale of general debt bonds of the County. Bonds and interest for which the Treasurer collects and remits receipts to on behalf of other governmental units are accounted for as part of the agency funds. The County maintains a separate debt service fund for each of its special assessment bond issues and one debt service fund for all other bond issues of the County. The South Carolina Constitution limits local government units borrowing power to eight percent (8%) of its assessed property values. The limitation excludes bonded indebtedness existing prior to December 1, 1997 (date of the Constitutional Amendment), certain special levies assessed on properties located in specific areas receiving special benefits and other prescribed indebtedness approved by the voters through referendums.

There are several different types of debt incurred by counties including general obligation debt, revenue debt and other debt which includes long-term leases and government loans. Below is a brief explanation of the types of debt utilized by Richland County.

General Obligation Debt

General Obligation (“G.O.”) bonds are backed by a pledge of the full faith and credit of the issuing entity. This pledge is generally supported by a commitment of the issuer to levy and to collect ad valorem taxes, without limitations as to rate or amount, for the payment of principal and interest on its bonds.

Revenue Debt – Bonds

The South Carolina Constitution authorizes the issuance of revenue debt without voter referendum. The essence of revenue debt is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program, or a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its general funds.

Debt related to rate-based County functions, such as Water and Wastewater, does not affect operations because pledges are made only on net revenues. This allows for these funds to continue at the required operating levels without adjustments in service costs if revenue collections decline.

Debt Management Policies

The net debt of the County is statutorily limited to 8% of the assessed valuation of taxable property within the County. Furthermore, the County uses a self-imposed ceiling of 6%.

The County will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to credit. The County will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life when it is not practical to be financed from current revenues.

Debt payments shall not extend beyond the estimated useful life of the project being financed. The County will keep the average maturity of general obligation bonds at or below 20 years, unless special circumstances arise warranting the need to extend the debt schedule to 25 years.

Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

DEBT SERVICE

An analysis showing how the new issue combined with current debt impacts the County's debt capacity and conformance with County debt policies will accompany every future bond issue proposal. All County debt service fund balances shall maintain a level to cover 18 months of required expenditures to service debt.

County Debt Service costs (GO and Revenue Bonds) should not exceed 25% of the County's operating revenue in order to control fixed costs and ensure expenditure flexibility. Special Purpose Districts' debt service is not included in this calculation because it is paid by district property owners and is not an obligation of the general citizenry.

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Debt financing should not exceed the useful life of the infrastructure improvement with the average (weighted) bond maturities at or below ten years. A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the County's ability to pay short-term obligations. (The current ratio is the ratio of current unrestricted assets to current liabilities)

Enterprise Fund projects are formulated and undertaken on a self-sustaining basis; as a rule, no General Obligation debt capacity is obligated for enterprise projects. Occasionally, when interest rates will be more advantageous, G.O. bonds are used.

All interest earned from bond proceeds or other capital projects funding will be limited to use toward funding changes to the bond financed Capital Improvement Plan, as approved by County Council or transferred to debt service and used to reduce the terms of payback. Interest funds should not be used to expand the scope of a project.

DEBT SERVICE REQUIREMENTS REPORTED BY COUNTY AUDITOR

The County Auditor will prepare a schedule of funds required, by bond or note category, to meet bond principal and interest requirements for the ensuing year. This schedule will be made available to the County administrator, in accordance with the budget calendar adopted by Council, for inclusion in the budget presented to County Council.

In this document

In this document, readers will see reference to excludable General Obligation debt. The South Carolina Constitution limits local government units borrowing power to 8% of its assessed property values; however, certain debt obligations are excluded from this limitation. Different areas of this section are depicting different information; therefore, each time general obligation debt is discussed, it is clearly denoted whether or not excludable debt is included in the number.

DEBT SERVICE

OUTSTANDING DEBT

REVENUE SOURCE	BALANCE AS OF 6/30/2016	FY 2017 PRINCIPAL PAYMENTS	FY 2017 INTEREST PAYMENTS	FY 2017 NEW DEBT	FY 2017 REFUNDED AMOUNT	OUTSTANDING BALANCE AS OF 6/30/17
GENERAL OBLIGATION	\$ 83,650,000	\$ 17,320,000	\$ 4,249,769	-	-	\$ 105,730,000
SPECIAL ASSESSMENT	\$ 48,546,967	\$ 3,681,570	\$ 242,279,196	-	\$ 15,201,688	\$ 45,240,398
RICHLAND SCHOOL DISTRICT I	\$ 461,390,000	\$ 35,240,000	\$ 20,542,817	-	-	\$ 446,395,000
RICHLAND SCHOOL DISTRICT II	\$ 434,695,000	\$ 39,960,000	\$ 16,602,233	-	-	\$ 404,735,000
RECREATION COMMISSION	\$ 38,415,000	\$ 1,860,000	\$ 1,435,600	-	-	\$ 36,555,000
RIVERBANKS ZOO & GARDEN	\$ 33,425,000	\$ 1,455,000	\$ 1,464,221	-	-	\$ 31,970,000
EAST RICHLAND PUBLIC SEWER	\$ 17,016,363	\$ 1,101,278	\$ 185,211	-	-	\$ 15,915,085
TRANSPORTATION	\$ 50,000,000	\$ 50,000,000	-	-	-	-
TOTAL	\$ 1,167,138,331	\$ 150,617,848	\$ 286,759,047	-	\$ 15,201,688	\$ 1,086,540,483

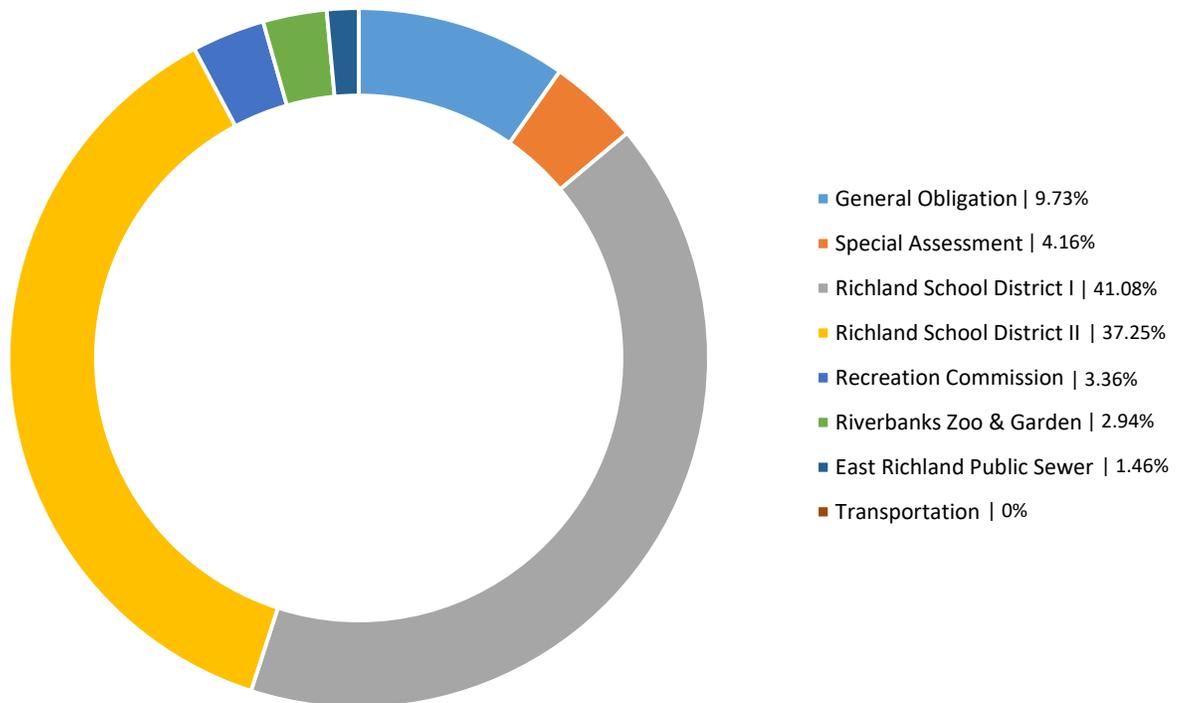


Figure 54: Total Outstanding Debt

DEBT SERVICE

GENERAL OBLIGATION DEBT PER-CAPITA

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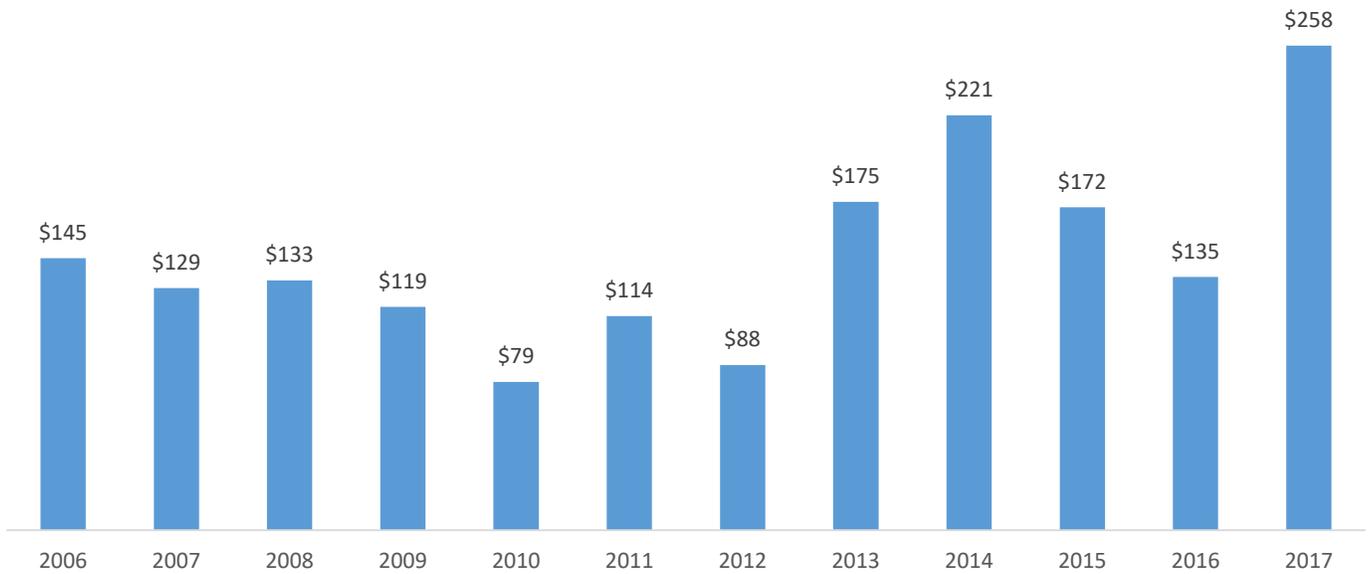


Figure 55: General Obligation Debt Per-Capita 2006-2017

The General Obligation Debt per Capita shows the dollar amount of debt applicable to each citizen within the County’s jurisdiction. There was an increase of over \$22 million in FY17 General Obligation Debt along with a population increase from 384,507 estimated in 2010 to an estimated population of 409,549, in the year 2016. As a result, the General Obligation Debt per Capita is estimated to increase approximately \$123.

The percentage of General Obligation Debt to Assessed Value measures the County debt in relation to its assessed property values. The South Carolina Constitution limits local government units borrowing power to eight percent (8%) of its assessed property values. Richland County Government has selected to use a self-imposed ceiling of six percent (6%) of its assessed property value. The chart below depicts general obligation debt less excludable debt.

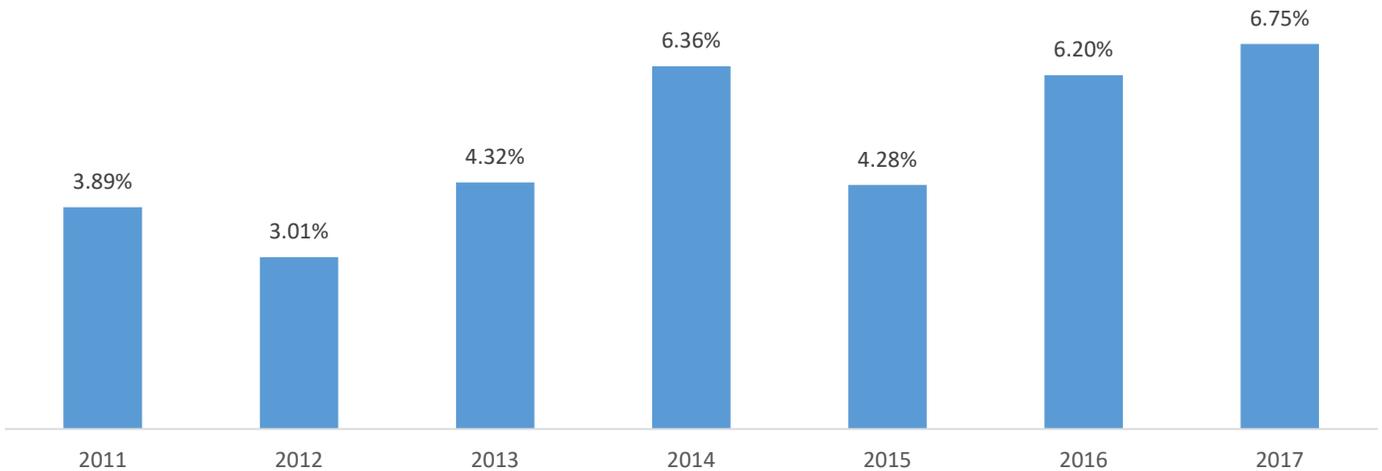


Figure 56: Percentage of General Obligation Debt- Per Capita 2011-2017

DEBT SERVICE

ANNUAL OBLIGATIONS

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 ADOPTED
GENERAL OBLIGATION				
PRINCIPAL	\$ 14,340,000	\$ 17,320,000	\$ 13,220,000	\$ 13,250,000
INTEREST AND FISCAL CHANGES	\$ 3,888,902	\$ 4,253,369	\$ 4,501,728	\$ 3,941,471
TOTAL GENERAL OBLIGATION DEBT	\$ 18,228,902	\$ 21,573,369	\$ 17,721,728	\$ 17,191,471
SPECIAL ASSESSMENT				
PRINCIPAL	\$ 3,409,591	\$ 3,681,570	\$ 2,182,586	\$ 2,253,640
INTEREST AND FISCAL CHANGES	\$ 2,023,736	\$ 2,002,553	\$ 1,539,093	\$ 1,471,538
TOTAL SPECIAL ASSESSMENT	\$ 5,433,327	\$ 5,684,123	\$ 3,721,679	\$ 3,725,179
RICHLAND SCHOOL DISTRICT I				
PRINCIPAL	\$ 31,565,000	\$ 35,240,000	\$ 37,555,000	\$ 27,405,000
INTEREST AND FISCAL CHANGES	\$ 20,672,320	\$ 20,547,556	\$ 19,730,155	\$ 18,374,855
TOTAL RICHLAND COUNTY SCHOOL DISTRICT I	\$ 52,237,320	\$ 55,787,556	\$ 57,285,155	\$ 45,779,855
RICHLAND SCHOOL DISTRICT II				
PRINCIPAL	\$ 37,665,000	\$ 39,960,000	\$ 44,864,243	\$ 44,889,243
INTEREST AND FISCAL CHANGES	\$ 17,367,417	\$ 16,609,360	\$ 15,255,172	\$ 13,661,091
TOTAL RICHLAND COUNTY SCHOOL DISTRICT II	\$ 55,032,417	\$ 56,569,360	\$ 60,119,415	\$ 58,550,334
RECREATION COMMISSION				
PRINCIPAL	\$ 1,940,000	\$ 1,860,000	\$ 1,915,000	\$ 1,905,000
INTEREST AND FISCAL CHANGES	\$ 1,484,850	\$ 1,436,650	\$ 1,391,500	\$ 1,329,175
TOTAL RECREATION COMMISSION	\$ 3,424,850	\$ 3,296,650	\$ 3,306,500	\$ 3,234,175
RIVERBANKS ZOO & GARDEN				
PRINCIPAL	\$ 1,335,000	\$ 1,455,000	\$ 1,495,000	\$ 1,200,000
INTEREST AND FISCAL CHANGES	\$ 1,521,751	\$ 1,464,759	\$ 1,414,205	\$ 1,361,581
TOTAL RIVERBANK ZOO & GARDEN	\$ 2,856,751	\$ 2,919,759	\$ 2,909,205	\$ 2,561,581
EAST RICHLAND PUBLIC SEWER				
PRINCIPAL	\$ 674,934	\$ 1,101,278	\$ 1,124,805	\$ 1,148,839
INTEREST AND FISCAL CHANGES	\$ 356,795	\$ 337,282	\$ 313,754	\$ 289,721
TOTAL EAST RICHLAND PUBLIC SEWER	\$ 1,031,729	\$ 1,438,560	\$ 1,438,560	\$ 1,438,560
TRANSPORTATION				
PRINCIPAL	\$ 50,000,000	\$ 50,000,000	-	-
INTEREST AND FISCAL CHANGES	\$ 750,750	\$ 997,222	-	-
TOTAL TRANSPORTATION	\$ 50,750,750	\$ 50,997,222	-	-
TOTAL AGENCY DEBT	\$ 165,333,817	\$ 171,009,107	\$ 125,058,835	\$ 111,564,505
TOTAL DEBT SERVICE	\$ 188,996,046	\$ 198,266,599	\$ 146,502,241	\$ 132,481,155

Table 23: Debt Service



APPENDICES

APPENDIX A – STAFFING COMPARISON & AUTHORIZED POSTIONS

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ESTIMATED	FY 2019 ESTIMATED
GENERAL FUND				
Council Services	14	14	14	14
Legislative Delegation	4	5	5	5
Master in Equity	6	5	5	5
Probate Judge	21	21	21	21
Magistrates	49	49	49	49
Solicitor	57	62	66	66
Clerk of Court	63	63	63	63
County Administrator	11	11	11	11
County Administrator - Public Information	4	6	6	6
County Administrator - Risk Management	2	3	3	3
Ombudsman	10	11	11	11
County Attorney	7	8	8	8
Board of Elections and Voter Registration	16	16	16	16
Auditor	21	21	21	22
Treasurer	20	20	20	20
Taxes at Tax Sale	8	8	8	8
Business Service Center	7	7	7	7
Assessor	36	36	36	36
Finance	23	24	24	24
Procurement	7	7	7	7
CASA	16	19	20	20
Register of Deeds	14	14	14	14
Human Resources	11	11	11	11
Court Administration	31	34	34	34
Information Technology	49	49	49	49
Sheriff	589	602	607	607
Sheriff - Special Duty	2	2	2	2
Alvin S Glenn Detention Center	336	336	336	336
Emergency Services	8	8	8	8
Emergency Medical Services	180	188	188	188
Planning and Development Services	21	20	20	20
Building Inspections	28	28	28	28
Coroner	11	11	11	11
Animal Care	13	13	13	13
Public Works Administration	7	8	8	8
Engineering Division	9	9	9	9
Support Services	4	4	4	4
Central Garage	2	2	2	2
Central Services	5	5	5	5
Facilities and Grounds Maintenance	47	52	52	52
Vector Control	4	5	5	5

APPENDIX A – STAFFING COMPARISON & AUTHORIZED POSTIONS

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACUTAL	FY 2018 ESTIMATED	FY 2019 ESTIMATED
Conservation	3	3	4	4
TOTAL GENERAL FUND		1820	1831	1832
SPECIAL REVENUE FUND				
Victims Assistance	17	17	18	18
Temporary Alcohol Permit	1	1	1	1
Fire Service	15	19	19	19
Facilities and Grounds - Fire Station	2	2	2	2
Road Maintenance	67	68	68	68
Title IV D Civil Process	1	1	1	1
Stormwater	18	20	20	20
Conservation Commission	1	1	2	2
Neighborhood Redevelopment	4	4	5	6
Emergency Telephone System	3	3	3	3
Transportation	8	11	11	11
Economic Development	2	5	5	5
TOTAL SPECIAL REVENUE FUND	139	152	155	156
ENTERPRISE FUND				
Airport	1	1	1	1
Facilities and Grounds - Owens Field	1	1	1	1
Solid Waste	39	42	42	42
Utilities	28	32	32	32
TOTAL ENTERPRISE FUND	69	76	76	76
FTE	1984	2048	2062	2064

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APPENDIX B – BUDGET ORDINANCE

STATE OF SOUTH CAROLINA COUNTY COUNCIL FOR RICHLAND COUNTY

AN ORDINANCE TO RAISE REVENUE, MAKE APPROPRIATIONS and ADOPT A BUDGET FOR RICHLAND COUNTY, SOUTH CAROLINA FOR FISCAL YEARS BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018

WHEREAS, 4-9-120 and 4-9-140 of the Laws of South Carolina require that a County Council shall adopt an annual budget and shall act by Ordinance to adopt a budget and levy taxes.

NOW THEREFORE, be it ordained by County Council of Richland County in Council, duly assembled and by the authority of the same:

SECTION 1: The following appropriations by activity and the estimated revenue to support these appropriations, as well as other supporting documents contained in the recommended budget are hereby adopted, such supporting documents being made thereof and incorporated herein by reference:

Fund	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
1100 General Fund Operating	\$155,879,260	\$3,022,404	\$1,639,931	\$160,541,595	\$153,693,542	\$6,848,053	\$160,541,595
1100 General Fund Capital	\$5,568,374			\$5,568,374	\$5,568,374		\$5,568,374
General Fund	\$161,447,634	\$3,022,404	\$1,639,931	\$166,109,969	\$159,261,916	\$6,848,053	\$166,109,969
Special Revenue							
Victim's Rights	\$460,750	\$686,021	\$97,311	\$1,244,082	\$1,145,082	\$99,000	\$1,244,082
Tourism Development	\$1,344,000	\$0	\$0	\$1,344,000	\$1,319,000	\$25,000	\$1,344,000
Temporary Alcohol Permits	\$128,700	\$0	\$59,814	\$188,514	\$122,910	\$65,604	\$188,514
Emergency Telephone System	\$2,800,000	\$2,512,660	\$553,601	\$5,866,261	\$5,854,613	\$11,648	\$5,866,261
Fire Service	\$25,607,480	\$0	\$674,830	\$26,282,310	\$25,092,359	\$1,189,951	\$26,282,310
Stormwater Management	\$3,264,000	\$0	\$765,862	\$4,029,862	\$3,496,293	\$533,569	\$4,029,862
Conservation Commission Fund	\$781,644	\$218,988	\$0	\$1,000,632	\$982,305	\$18,327	\$1,000,632
Neighborhood Redevelopment Fund	\$781,644	\$0	\$0	\$781,644	\$746,669	\$34,975	\$781,644
Hospitality Tax	\$6,592,000	\$0	\$4,044,142	\$10,636,142	\$8,071,342	\$2,564,800	\$10,636,142
Accommodation Tax	\$700,000	\$0	\$230,000	\$930,000	\$930,000	\$0	\$930,000
Title IVD - Sheriff's Fund	\$70,000	\$0	\$0	\$70,000	\$64,176	\$5,824	\$70,000
Drug Court Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road Maintenance Fee	\$6,313,000	\$0	\$0	\$6,313,000	\$5,957,725	\$355,275	\$6,313,000
Public Defender	\$1,567,650	\$2,000,448	\$0	\$3,568,098	\$3,568,098	\$0	\$3,568,098
Transportation Tax	\$63,175,500	\$0	\$219,000	\$63,394,500	\$63,175,500	\$219,000	\$63,394,500
School Resource Officers	\$5,486,095	\$0	\$0	\$5,486,095	\$5,486,095	\$0	\$5,486,095
Economic Development	\$847,750	\$0	\$106,271	\$954,021	\$954,021	\$0	\$954,021
Special Revenue Total	\$119,920,213	\$5,418,117	\$6,750,831	\$132,089,161	\$126,966,188	\$5,122,973	\$132,089,161
Debt Service							
General Debt Service	\$17,721,728	\$0	\$0	17,721,728	\$17,721,728	\$0	\$17,721,728
Hospitality Refund 2013A B/S	\$0	\$1,483,750	\$0	1,483,750	\$1,483,750	\$0	\$1,483,750
Broad River Sewer 2011A	\$0	\$2,139,613	\$0	2,139,613	\$2,139,613	\$0	\$2,139,613
East Richland Public Svc Dist	\$1,438,560	\$0	\$0	1,438,560	\$1,438,560	\$0	\$1,438,560
Recreation Commission Debt Svc	\$3,306,500	\$0	\$0	3,306,500	\$3,306,500	\$0	\$3,306,500
Riverbanks Zoo Debt Service	\$2,909,205	\$0	\$0	2,909,205	\$2,909,205	\$0	\$2,909,205
School District 1 Debt Service	\$42,913,405	\$0	\$0	42,913,405	\$42,913,405	\$0	\$42,913,405
School District 2 Debt Service	\$57,478,304	\$0	\$0	57,478,304	\$57,478,304	\$0	\$57,478,304
Midlands Tech Capital/Debt Service	\$3,178,609			3,178,609	\$3,178,609		\$3,178,609
Debt Service Total	\$128,946,311	\$3,623,363	\$0	\$132,569,674	\$132,569,674	\$0	\$132,569,674
Enterprise Funds							
Solid Waste Enterprise Fund	\$34,876,997	\$0	\$0	34,876,997	\$34,601,416	\$275,581	\$34,876,997
Broad River Enterprise Fund	\$7,002,271	\$0	\$0	7,002,271	\$6,903,953	\$98,318	\$7,002,271
Lower Richland Sewer Fund	\$120,750	\$319,121	\$0	439,871	\$410,403	\$29,468	\$439,871
Lower Richland Water	\$183,750	\$249,680		433,430	\$403,962	\$29,468	\$433,430

APPENDIX B – BUDGET ORDINANCE

Parking Enterprise Fund	\$110,000	\$0	\$0	110,000	\$110,000	\$0	\$110,000
Hamilton-Owens Airport Oper	\$265,000	\$322,580	\$0	587,580	\$587,580	\$0	\$587,580
Enterprise Funds Total	\$42,558,768	\$891,381	\$0	\$43,450,149	\$43,017,314	\$432,835	\$43,450,149
Millage Agencies	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
Richland Cnty Recreation Comm	\$14,352,887	\$0	\$0	\$14,352,887	\$14,352,887	\$0	\$14,352,887
Columbia Area Mental Health	\$2,125,940	\$0	\$0	\$2,125,940	\$2,125,940	\$0	\$2,125,940
Public Library	\$26,698,677	\$0	\$0	\$26,698,677	\$26,698,677	\$0	\$26,698,677
Riverbanks Zoo	\$2,306,074	\$0	\$0	\$2,306,074	\$2,306,074	\$0	\$2,306,074
Midlands Technical College	\$5,861,027	\$0	\$0	\$5,861,027	\$5,861,027	\$0	\$5,861,027
School District One	\$214,153,871	\$0	\$0	\$214,153,871	\$214,153,871	\$0	\$214,153,871
School District Two	\$148,354,353	\$0	\$0	\$148,354,353	\$148,354,353	\$0	\$148,354,353
Millage Agencies Total	\$413,852,829	\$0	\$0	\$413,852,829	\$413,852,829	\$0	\$413,852,829
Grand Total	\$866,725,755	\$12,955,265	\$8,390,762	\$888,071,782	\$875,667,921	\$12,403,861	\$888,071,782

SECTION 2. Mileage rate paid to County employees shall be the same as the U.S. Federal reimbursement rate per mile for the fiscal period stated above.

SECTION 3. All fees previously approved by the County Council, either through budget ordinances or ordinances apart from the budget, will remain in effect unless and until the County Council votes to amend those fees.

SECTION 4. No County fees based on CPI shall be adjusted on the current year inflationary adjustment (CPI) due to the small incremental change.

SECTION 5. At fiscal year-end, any funds encumbered for capital purchases shall reflect as a designation of fund balance in the Comprehensive Annual Financial Report and shall be brought forward in the subsequent fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance.

SECTION 6. Continuation grants and those with no personnel or match requests are considered approved as presented with budget adoption up to available budgeted match dollars. All other grants will require individual Council approval prior to award acceptance.

SECTION 7. Commensurate with budget authority, the County Administrator may approve purchases in the amount of one hundred thousand dollars (\$100,000) or less. Purchases in excess of one hundred thousand dollars (\$100,000) shall be reviewed and approved by the County Council prior to acceptance. The County Administrator is granted authority to transfer up to \$100,000 between all General Fund direct report budgets.

SECTION 8. All non-exclusive contracts exceeding \$100,000 and existing at the time of budget adoption shall be renewed for the subsequent fiscal year provided the following conditions exist: The services provided under the contract will continue to be required in the subsequent fiscal year; the contract was originally procured through the County's Procurement Division utilizing the competitive procurement method, where appropriate and following all other procurement ordinances, regulations and guidelines; The contract is within a five-year period during which contracts may be renewed annually upon mutual agreement by both parties not to exceed five years; the performance of the contractor has been confirmed, in writing, by the user department and by the Manager of Procurement to be satisfactory; Budget dollars have been appropriated by the County Council to fund the contract for the subsequent fiscal year. All items included on the State contract greater than \$100,000 are considered as reviewed and approved therefore will not be required to go back to Council for additional approval.

SECTION 9. Designated fund balance allocated in prior years for the establishment of an emergency disaster fund, economic development fund and an insurance reserve fund shall remain as designated, but only to the extent of available fund balance as approved by the County Administrator.

SECTION 10. All One-percent funds collected through established Multi-County Industrial Park agreements or the funds from the completed sale of any County-owned property in a multi-County park shall be placed in the Richland County Economic Development Fund and be immediately appropriated for the purpose of continued Economic Development. This appropriation shall not require a supplemental budget ordinance.

SECTION 11. Funds awarded to the Sheriff's Department through forfeiture are included as part of this ordinance and Council designates, as the governing body, that the Sheriff shall maintain these funds in accordance with Federal, State and County guidelines. All forfeited funds will be audited along with the General Fund and posted at that time.

SECTION 12. The County will be self-funded against tort claim liability and shall no longer carry an excess liability insurance policy. Funding shall be established through the annual automatic re-budgeting of these County funded accounts. The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only for the original intended purpose as identified in the year of appropriation. This shall increase the original appropriated budget and shall not require a separate budget amendment.

APPENDIX B – BUDGET ORDINANCE

SECTION 13. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2017. All excess funds collected for the administrative cost over cost incurred shall reflect as a designation of fund balance and shall be brought forward in the following fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the Special Duty Program and associated fees shall be evaluated each year during the budget process.

SECTION 14. The appropriation includes the approval of the Sheriff's Department School Resource Officer Program. Funding shall be contingent upon annual approval and appropriation by County Council. At the end of each fiscal year, the Finance Director and the Sheriff will assess the status of the billing and collections for each school district as of the end of the fiscal year. Any program shortfall of collections for the fiscal year by the School District shall result in additional collection procedures inclusive of charging shortfall to the Sheriff's Department fiscal budget. All excess funds collected beyond cost of the program shall be brought forward in the subsequent budget year as a budgeted use of fund balance and made available to the Sheriff's Department to be used toward the district-specific program cost. The automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the School Resource Officer program and associated fees shall be evaluated each fiscal year during the budget process.

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SECTION 15. All funds collected by the Sheriff's Department as a cost reimbursement from employees shall be credited back to the sheriff's budget and allowed to utilize for other operational cost.

SECTION 16. Approve the increase of the daily inmate per diem for all jurisdictions at the Alvin S. Glen Detention Center from \$25/day to \$35/day beginning July 1, 2016 and increasing \$10 each July 1 thereafter until reaching at least 95% of the current daily cost per inmate. Once the rate has stabilized to reflect at least 95% of the actual daily costs, the per diem will automatically increase annually by the Consumer Price Index (CPI).

SECTION 17. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 18. Severability. If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby.

SECTION 19. Effective Date. This Ordinance shall become effective July 1, 2017.

Richland County Council

By: _____

First Reading: April 27, 2017

Public Hearing: May 18, 2017

Second Reading: May 25, 2017 (Grants Only); May 30, 2017 (Non-Grants)

Third Reading: June 8, 2017

APPENDIX B – BUDGET ORDINANCE
STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY

AN ORDINANCE TO RAISE REVENUE, MAKE APPROPRIATIONS and ADOPT A BUDGET FOR RICHLAND COUNTY, SOUTH CAROLINA FOR FISCAL YEARS BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

WHEREAS, 4-9-120 and 4-9-140 of the Laws of South Carolina require that a County Council shall adopt an annual budget and shall act by Ordinance to adopt a budget and levy taxes.

NOW THEREFORE, be it ordained by County Council of Richland County in Council, duly assembled and by the authority of the same:

SECTION 1: The following appropriations by activity and the estimated revenue to support these appropriations, as well as other supporting documents contained in the recommended budget are hereby adopted, such supporting documents being made thereof and incorporated herein by reference:

Fund	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
1100 General Fund Operating	\$158,906,153	\$2,743,590	\$1,672,181	\$163,321,924	\$156,473,871	\$6,848,053	\$163,321,924
1100 General Fund Capital	\$5,568,374			\$5,568,374	\$5,568,374		\$5,568,374
General Fund	\$164,474,527	\$2,743,590	\$1,672,181	\$168,890,298	\$162,042,245	\$6,848,053	\$168,890,298
Special Revenue							
Victim's Rights	\$451,535	\$686,021	\$106,526	\$1,244,082	\$1,145,082	\$99,000	\$1,244,082
Tourism Development	\$1,350,000	\$0	\$0	\$1,350,000	\$1,325,000	\$25,000	\$1,350,000
Temporary Alcohol Permits	\$127,413	\$0	\$0	\$127,413	\$121,623	\$5,790	\$127,413
Emergency Telephone System	\$3,000,000	\$2,512,660	\$269,692	\$5,782,352	\$5,770,704	\$11,648	\$5,782,352
Fire Service	\$28,868,954	\$0	\$0	\$28,868,954	\$27,679,003	\$1,189,951	\$28,868,954
Stormwater Management	\$3,329,280	\$0	\$1,016,484	\$4,345,764	\$3,329,280	\$1,016,484	\$4,345,764
Conservation Commission Fund	\$797,277	\$218,988	\$0	\$1,016,265	\$997,938	\$18,327	\$1,016,265
Neighborhood Redevelopment Fund	\$797,277	\$0	\$0	\$797,277	\$762,302	\$34,975	\$797,277
Hospitality Tax	\$6,789,760	\$0	\$3,808,350	\$10,598,110	\$8,108,310	\$2,489,800	\$10,598,110
Accommodation Tax	\$702,000	\$0	\$0	\$702,000	\$702,000	\$0	\$702,000
Title IVD - Sheriff's Fund	\$70,000	\$0	\$0	\$70,000	\$64,176	\$5,824	\$70,000
Drug Court Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road Maintenance Fee	\$6,628,650	\$0	\$0	\$6,628,650	\$6,273,375	\$355,275	\$6,628,650
Public Defender	\$1,567,650	\$2,000,448	\$0	\$3,568,098	\$3,568,098	\$0	\$3,568,098
Transportation Tax	\$63,807,255	\$0	\$0	\$63,807,255	\$63,807,255	\$0	\$63,807,255
School Resource Officers	\$5,626,545	\$0	\$0	\$5,626,545	\$5,626,545	\$0	\$5,626,545
Economic Development	\$866,623	\$0	\$106,398	\$973,021	\$973,021	\$0	\$973,021
Special Revenue Total	\$124,780,219	\$5,418,117	\$5,307,450	\$135,505,786	\$130,253,712	\$5,252,074	\$135,505,786
Debt Service							
General Debt Service	\$17,191,471	\$0	\$0	\$17,191,471	\$17,191,471	\$0	\$17,191,471
Hospitality Refund 2013A B/S	\$0	\$1,487,150	\$0	\$1,487,150	\$1,487,150	\$0	\$1,487,150
Broad River Sewer Refund 2016C	\$0	\$2,139,713	\$0	\$2,139,713	\$2,139,713	\$0	\$2,139,713
East Richland Public Svc Dist	\$1,438,560	\$0	\$0	\$1,438,560	\$1,438,560	\$0	\$1,438,560
Recreation Commission Debt Svc	\$3,234,175	\$0	\$0	\$3,234,175	\$3,234,175	\$0	\$3,234,175
Riverbanks Zoo Debt Service	\$2,561,581	\$0	\$0	\$2,561,581	\$2,561,581	\$0	\$2,561,581

APPENDIX B – BUDGET ORDINANCE

School District 1 Debt Service	\$42,345,355	\$0	\$0	\$42,345,355	\$42,345,355	\$0	\$42,345,355
School District 2 Debt Service	\$56,501,334	\$0	\$0	\$56,501,334	\$56,501,334	\$0	\$56,501,334
Debt Service Total	\$123,272,476	\$3,626,863	\$0	\$126,899,339	\$126,899,339	\$0	\$126,899,339
Enterprise Funds							
Solid Waste Enterprise Fund	\$35,471,198	\$0	\$0	\$35,471,198	\$35,195,617	\$275,581	\$35,471,198
Broad River Enterprise Fund	\$7,211,038	\$0	\$0	\$7,211,038	\$7,112,720	\$98,318	\$7,211,038
Lower Richland Sewer Fund	\$124,373	\$313,374	\$0	\$437,747	\$408,279	\$29,468	\$437,747
Lower Richland Water	\$189,263	\$244,328	\$0	\$433,591	\$404,123	\$29,468	\$433,591
Parking Enterprise Fund	\$110,000	\$0	\$0	\$110,000	\$110,000	\$0	\$110,000
Hamilton-Owens Airport Oper	\$273,156	\$350,000	\$0	\$623,156	\$623,156	\$0	\$623,156
Enterprise Funds Total	\$43,379,028	\$907,702	\$0	\$44,286,730	\$43,853,895	\$432,835	\$44,286,730
Millage Agencies							
	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
Richland Cnty Recreation Comm	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Columbia Area Mental Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Riverbanks Zoo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Midlands Technical College	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School District One	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School District Two	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Millage Agencies Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$455,906,250	\$12,696,272	\$6,979,631	\$475,582,153	\$463,049,191	\$12,532,962	\$475,582,153

*Funding for Millage Agencies for FY19 Will Be Approved at a Later Date

SECTION 2. Mileage rate paid to County employees shall be the same as the U.S. Federal reimbursement rate per mile for the fiscal period stated above.

SECTION 3. All fees previously approved by the County Council, either through budget ordinances or ordinances apart from the budget, will remain in effect unless and until the County Council votes to amend those fees.

SECTION 4. No County fees based on CPI shall be adjusted on the current year inflationary adjustment (CPI) due to the small incremental change.

SECTION 5. At fiscal year-end, any funds encumbered for capital purchases shall reflect as a designation of fund balance in the Comprehensive Annual Financial Report and shall be brought forward in the subsequent fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance.

SECTION 6. Continuation grants and those with no personnel or match requests are considered approved as presented with budget adoption up to available budgeted match dollars. All other grants will require individual Council approval prior to award acceptance.

SECTION 7. Commensurate with budget authority, the County Administrator may approve purchases in the amount of one hundred thousand dollars (\$100,000) or less. Purchases in excess of one hundred thousand dollars (\$100,000) shall be reviewed and approved by the County Council prior to acceptance. The County Administrator is granted authority to transfer up to \$100,000 between all General Fund direct report budgets.

SECTION 8. All non-exclusive contracts exceeding \$100,000 and existing at the time of budget adoption shall be renewed for the subsequent fiscal year provided the following conditions exist: The services provided under the contract will continue to be required in the subsequent fiscal year; the contract was originally procured through the County's Procurement Division utilizing the competitive procurement method, where appropriate and following all other procurement ordinances, regulations and guidelines; The contract is within a five-year period during which contracts may be renewed annually upon mutual agreement by both parties not to exceed five years; the performance of the contractor has been confirmed, in writing, by the user department and by the Manager of Procurement to be satisfactory; Budget dollars have been appropriated by the County Council to fund the contract for the subsequent fiscal year. All items included on the State contract greater than \$100,000 are considered as reviewed and approved therefore will not be required to go back to Council for additional approval.

APPENDIX B – BUDGET ORDINANCE

SECTION 9. Designated fund balance allocated in prior years for the establishment of an emergency disaster fund, economic development fund and an insurance reserve fund shall remain as designated, but only to the extent of available fund balance as approved by the County Administrator.

SECTION 10. All One-percent funds collected through established Multi-County Industrial Park agreements or the funds from the completed sale of any County-owned property in a multi-County park shall be placed in the Richland County Economic Development Fund and be immediately appropriated for the purpose of continued Economic Development. This appropriation shall not require a supplemental budget ordinance.

SECTION 11. Funds awarded to the Sheriff's Department through forfeiture are included as part of this ordinance and Council designates, as the governing body, that the Sheriff shall maintain these funds in accordance with Federal, State and County guidelines. All forfeited funds will be audited along with the General Fund and posted at that time.

SECTION 12. The County will be self-funded against tort claim liability and shall no longer carry an excess liability insurance policy. Funding shall be established through the annual automatic re-budgeting of these County funded accounts. The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only for the original intended purpose as identified in the year of appropriation. This shall increase the original appropriated budget and shall not require a separate budget amendment.

SECTION 13. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2017. All excess funds collected for the administrative cost over cost incurred shall reflect as a designation of fund balance and shall be brought forward in the following fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the Special Duty Program and associated fees shall be evaluated each year during the budget process.

SECTION 14. The appropriation includes the approval of the Sheriff's Department School Resource Officer Program. Funding shall be contingent upon annual approval and appropriation by County Council. At the end of each fiscal year, the Finance Director and the Sheriff will assess the status of the billing and collections for each school district as of the end of the fiscal year. Any program shortfall of collections for the fiscal year by the School District shall result in additional collection procedures inclusive of charging shortfall to the Sheriff's Department fiscal budget. All excess funds collected beyond cost of the program shall be brought forward in the subsequent budget year as a budgeted use of fund balance and made available to the Sheriff's Department to be used toward the district-specific program cost. The automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the School Resource Officer program and associated fees shall be evaluated each fiscal year during the budget process.

SECTION 15. All funds collected by the Sheriff's Department as a cost reimbursement from employees shall be credited back to the sheriff's budget and allowed to utilize for other operational cost.

SECTION 16. Approve the increase of the daily inmate per diem for all jurisdictions at the Alvin S. Glen Detention Center from \$25/day to \$35/day beginning July 1, 2016 and increasing \$10 each July 1 thereafter until reaching at least 95% of the current daily cost per inmate. Once the rate has stabilized to reflect at least 95% of the actual daily costs, the per diem will automatically increase annually by the Consumer Price Index (CPI).

SECTION 17. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 18. Severability. If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby.

SECTION 19. Effective Date. This Ordinance shall become effective July 1, 2017.

Richland County Council

By: _____

First Reading: April 27, 2017

Public Hearing: May 18, 2017

Second Reading: May 25, 2017 (Grants Only); May 30, 2017 (Non-Grants)

Third Reading: June 8, 2017

APPENDIX C – STATISTICAL SECTION

DEMOGRAPHIC PROFILE

In 2016, the population in Richland County, South Carolina was 409,549. Between 2006 and 2016, the region's population grew at an annual average rate of 1.4%.

The region has a civilian labor force of 203,598 with a participation rate of 63.6%. Of individuals 25 to 64 in Richland County, South Carolina, 37.5% have a bachelor's degree or higher which compares with 31.3% in the nation.

The median household income in Richland County, South Carolina is \$49,131 and the median house value is \$149,700.

	PERCENT			VALUE		
	RICHLAND COUNTY, SOUTH CAROLINA	SOUTH CAROLINA	USA	RICHLAND COUNTY, SOUTH CAROLINA	SOUTH CAROLINA	USA
DEMOGRAPHICS						
Population ⁶	—	—	—	409,549	4,961,119	323,127,513
Population Annual Average Growth ⁶	1.4%	1.3%	0.8%	5,245	60,327	2,474,760
Median Age ^{2,4}	—	—	—	32.6	37.9	37.2
Under 18 Years ⁴	22.8%	23.4%	24.0%	87,553	1,080,474	74,181,467
18 To 24 Years ⁴	15.3%	10.3%	9.9%	58,874	476,445	30,672,088
25 To 34 Years ⁴	15.1%	12.8%	13.3%	57,978	592,056	41,063,948
35 To 44 Years ⁴	13.0%	13.0%	13.3%	49,845	601,292	41,070,606
45 To 54 Years ⁴	13.4%	14.3%	14.6%	51,568	659,428	45,006,716
55 To 64 Years ⁴	10.7%	12.6%	11.8%	41,145	583,795	36,482,729
65 To 74 Years ⁴	5.5%	8.0%	7.0%	21,097	369,043	21,713,429
75 Years and Over ⁴	4.3%	5.7%	6.0%	16,444	262,831	18,554,555
Race: White ⁴	47.3%	66.2%	72.4%	181,974	3,060,000	223,553,265
Race: Black Or African American ⁴	45.9%	27.9%	12.6%	176,538	1,290,684	38,929,319
Race: American Indian And Alaska Native ⁴	0.3%	0.4%	0.9%	1,230	19,524	2,932,248
Race: Asian ⁴	2.2%	1.3%	4.8%	8,548	59,051	14,674,252
Race: Native Hawaiian And Other Pacific Islander ⁴	0.1%	0.1%	0.2%	425	2,706	540,013
Race: Some Other Race ⁴	1.9%	2.5%	6.2%	7,358	113,464	19,107,368
Race: Two Or More Races ⁴	2.2%	1.7%	2.9%	8,431	79,935	9,009,073
Hispanic Or Latino (Of Any Race) ⁴	4.8%	5.1%	16.3%	18,637	235,682	50,477,594
ECONOMIC						
Labor Force Participation Rate And Size (Civilian Population 16 Years And Over)	63.6%	60.1%	63.3%	203,598	2,293,251	158,897,824
Armed Forces Labor Force	3.7%	0.8%	0.4%	11,862	30,655	1,015,464
Veterans, Age 18-64	8.8%	7.4%	5.5%	22,388	216,199	10,750,884
Median Household Income ²	—	—	—	\$49,131	\$45,483	\$53,889
Per Capita Income	—	—	—	\$26,026	\$24,604	\$28,930

APPENDIX C – STATISTICAL SECTION

PERCENT

VALUE

	RICHLAND COUNTY, SOUTH CAROLINA	SOUTH CAROLINA	USA	RICHLAND COUNTY, SOUTH CAROLINA	SOUTH CAROLINA	USA
Poverty Level (Of All People)	17.1%	17.9%	15.5%	62,611	830,901	47,749,043
Households Receiving Food Stamps	14.3%	15.1%	13.2%	20,688	273,306	15,399,651
Mean Commute Time (Minutes)	—	—	—	20.7	23.9	25.9
Commute Via Public Transportation	1.1%	0.6%	5.1%	2,112	12,661	7,362,038
Union Membership ³	1.7%	1.8%	10.7%	—	—	—
EDUCATIONAL ATTAINMENT, AGE 25-64						
No High School Diploma	8.7%	12.4%	11.8%	17,522	306,794	19,736,243
High School Graduate	21.4%	29.1%	26.4%	43,281	722,745	43,982,863
Some College, No Degree	23.3%	22.0%	21.7%	47,104	546,318	36,187,232
Associate's Degree	9.1%	9.8%	8.8%	18,385	244,173	14,742,654
Bachelor's Degree	23.3%	17.5%	19.9%	47,056	434,980	33,245,950
Postgraduate Degree	14.2%	9.2%	11.4%	28,732	228,218	18,952,103
HOUSING						
TOTAL HOUSING UNITS	—	—	—	165,671	2,174,319	133,351,840
MEDIAN HOUSE VALUE (OF OWNER-OCCUPIED UNITS) ²	—	—	—	\$149,700	\$139,900	\$178,600
HOMEOWNER VACANCY	2.9%	2.3%	1.9%	2,652	29,305	1,492,691
RENTAL VACANCY	9.3%	10.8%	6.4%	6,200	70,261	2,949,366
RENTER-OCCUPIED HOUSING UNITS (% OF OCCUPIED UNITS)	40.7%	31.4%	36.1%	59,094	570,096	42,214,214
OCCUPIED HOUSING UNITS WITH NO VEHICLE AVAILABLE (% OF OCCUPIED UNITS)	7.1%	7.0%	9.1%	10,261	126,245	10,628,474
SOCIAL						
ENROLLED IN GRADE 12 (% OF TOTAL POPULATION)	1.9%	1.3%	1.4%	7,494	64,266	4,451,334
DISCONNECTED YOUTH ⁵	1.8%	3.7%	3.0%	538	9,422	518,859
CHILDREN IN SINGLE PARENT FAMILIES (% OF ALL CHILDREN)	45.3%	41.5%	34.8%	37,565	421,756	24,408,909
WITH A DISABILITY, AGE 18-64	10.3%	12.5%	10.3%	25,138	361,775	19,985,588
WITH A DISABILITY, AGE 18-64, LABOR FORCE PARTICIPATION RATE AND SIZE	43.5%	35.5%	41.0%	10,935	128,490	8,185,456
FOREIGN BORN	5.3%	4.8%	13.2%	21,158	228,408	41,717,420
SPEAK ENGLISH LESS THAN VERY WELL (POPULATION 5 YRS AND OVER)	3.1%	2.8%	8.6%	11,530	126,584	25,410,756

Source: [JobsEQ®](#)

1. ACS 2011-2015, unless noted otherwise

2. Median values for certain aggregate regions (such as MSAs) may be estimated as the weighted averages of the median values from the composing counties.

3. 2016; Current Population Survey, unionstats.com and Chmura; County- and zip-level data are best estimates based upon industry-, MSA- and state-level data

4. Census 2010

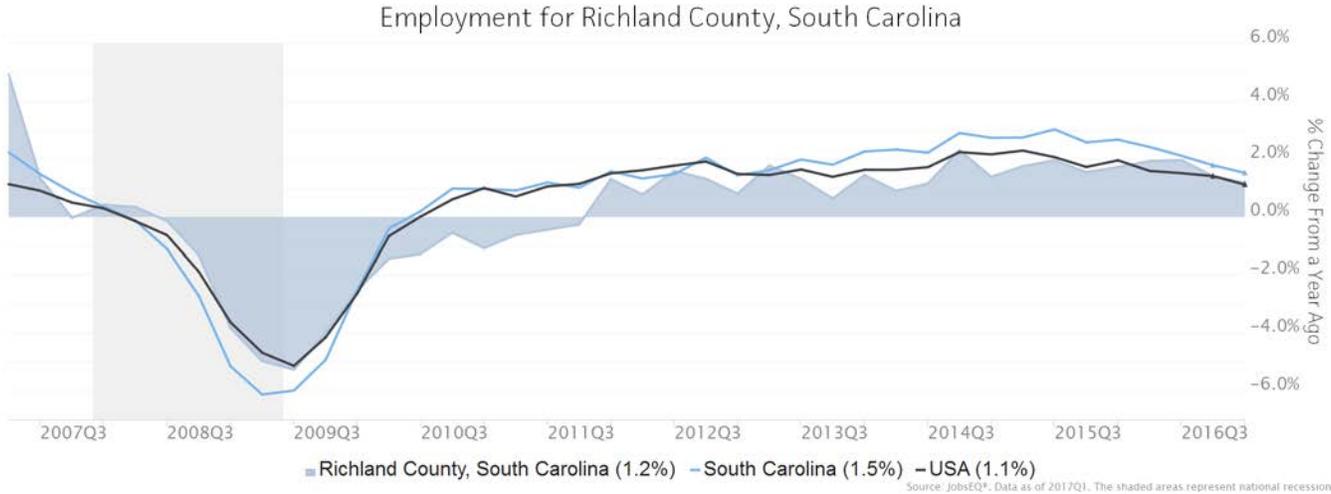
5. Disconnected Youth are 16-19 year olds who are (1) not in school, (2) not high school graduates and (3) either unemployed or not in the labor force.

6. Census 2016, annual average growth rate since 2006

APPENDIX C – STATISTICAL SECTION

EMPLOYMENT TRENDS

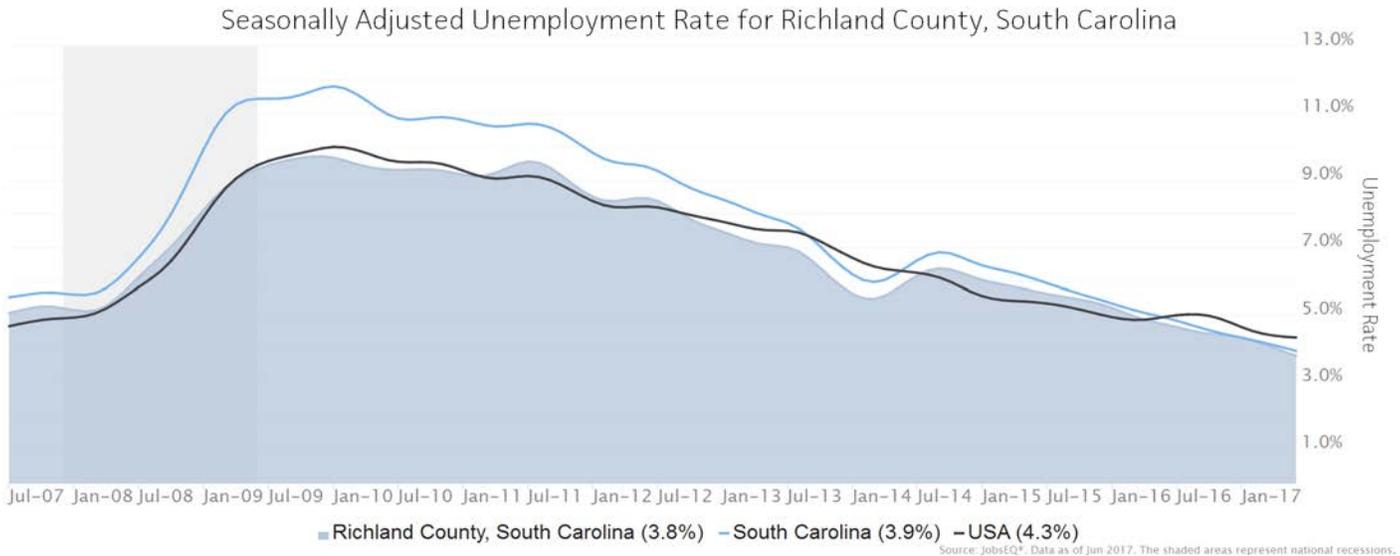
As of 2017Q1, total employment for Richland County, South Carolina was 230,203 (based on a four-quarter moving average). Over the year ending 2017Q1, employment increased 1.2% in the region.



Employment data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics and imputed where necessary. Data are updated through 2016Q3 with preliminary estimates updated to 2017Q1.

UNEMPLOYMENT RATE

The seasonally adjusted unemployment rate for Richland County, South Carolina was 3.8% as of June 2017. The regional unemployment rate was lower than the national rate of 4.3%. One year earlier, in June 2016, the unemployment rate in Richland County, South Carolina was 4.7%.



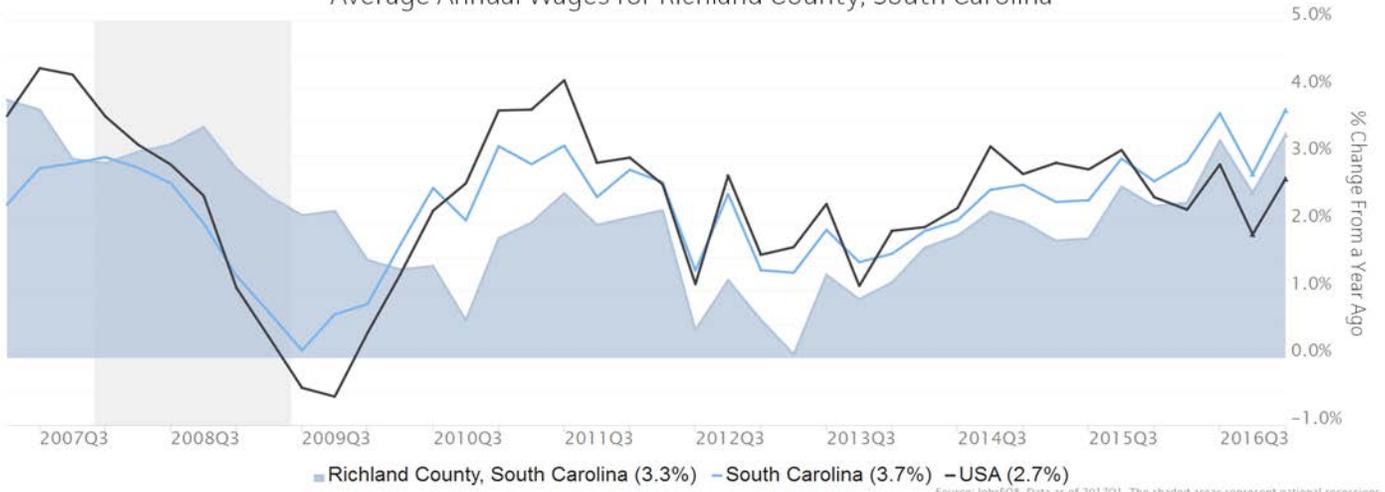
Unemployment rate data are from the Local Area Unemployment Statistics, provided by the Bureau of Labor Statistics and updated through June 2017.

WAGE TRENDS

The average worker in Richland County, South Carolina earned annual wages of \$45,392 as of 2017Q1. Average annual wages per worker increased 3.3% in the region during the preceding four quarters. For comparison purposes, annual average wages were \$53,246 in the nation as of 2017Q1.

APPENDIX C – STATISTICAL SECTION

Average Annual Wages for Richland County, South Carolina



Annual average wages per worker data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics and imputed where necessary. Data are updated through 2016Q3 with preliminary estimates updated to 2017Q1.

COST OF LIVING INDEX

The Cost of Living Index estimates the relative price levels for consumer goods and services. When applied to wages and salaries, the result is a measure of relative purchasing power. The cost of living is 1.6% lower in Richland County, South Carolina than the U.S. average.

COST OF LIVING INFORMATION

	ANNUAL AVERAGE SALARY	COST OF LIVING INDEX (BASE US)	US PURCHASING POWER
RICHLAND COUNTY, SOUTH CAROLINA	\$45,392	98.4	\$46,118
SOUTH CAROLINA	\$42,770	94.9	\$45,083
USA	\$53,246	100.0	\$53,246

Source: [JobsEQ®](#)

Data as of 2017Q1

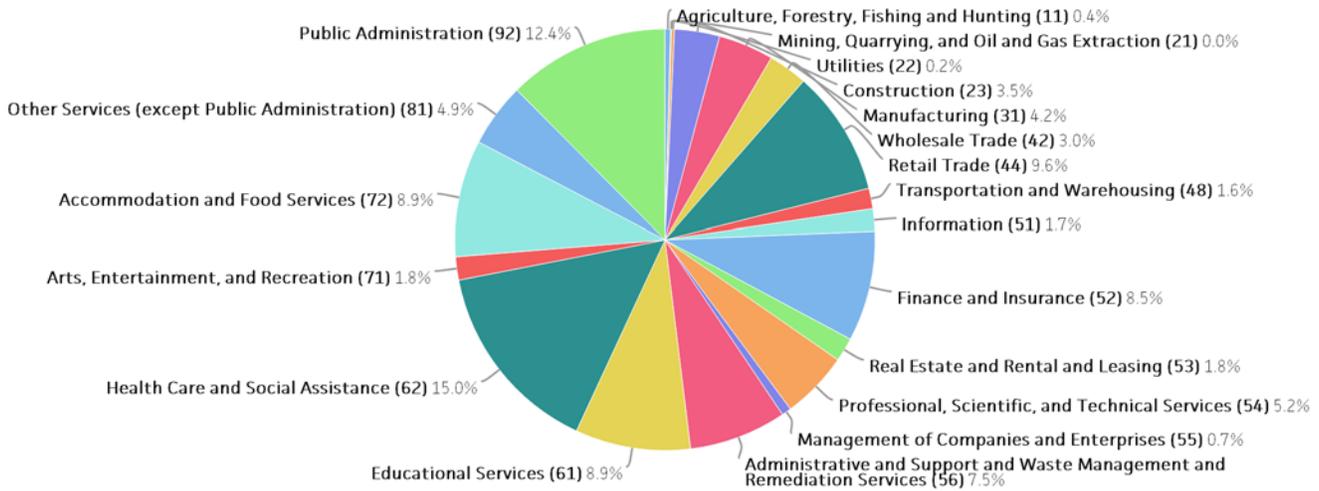
Cost of Living per C2ER, data as of 2017q1, imputed by Chmura where necessary.

APPENDIX C – STATISTICAL SECTION

INDUSTRY SNAPSHOT

The largest sector in Richland County, South Carolina is Health Care and Social Assistance, employing 34,584 workers. The next-largest sectors in the region are Public Administration (28,636 workers) and Retail Trade (22,197). High location quotients (LQs) indicate sectors in which a region has high concentrations of employment compared to the national average. The sectors with the largest LQs in the region are Public Administration (LQ = 2.61), Finance and Insurance (2.12) and Administrative and Support and Waste Management and Remediation Services (1.16).

Total Workers for Richland County, South Carolina by Industry



Source: JobsEQ*, Data as of 2017Q1

Employment data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics and imputed where necessary. Data are updated through 2016Q3 with preliminary estimates updated to 2017Q1.

Sectors in Richland County, South Carolina with the highest average wages per worker are Wholesale Trade (\$72,811), Utilities (\$69,816) and Professional, Scientific and Technical Services (\$68,224). Regional sectors with the best job growth (or most moderate job losses) over the last 5 years are Health Care and Social Assistance (+5,094 jobs), Public Administration (+4,465) and Accommodation and Food Services (+2,673).

Over the next 10 years, employment in Richland County, South Carolina is projected to expand by 14,277 jobs. The fastest growing sector in the region is expected to be Health Care and Social Assistance with a +1.5% year-over-year rate of growth. The strongest forecast by number of jobs over this period is expected for Health Care and Social Assistance (+5,654 jobs), Administrative and Support and Waste Management and Remediation Services (+1,625) and Educational Services (+1,393).

APPENDIX C – STATISTICAL SECTION

NAICS	Industry	CURRENT			HISTORICAL				FORECAST		
		FOUR QUARTERS ENDING WITH 2017Q1			TOTAL CHANGE OVER THE LAST 5 YEARS	AVERAGE ANNUAL % CHANGE IN EMPLOYMENT 2012Q1-2017Q1			OVER THE NEXT 10 YEARS		
		Empl	Avg. Annual Wages	Location Quotient		Empl	Richland County, South Carolina	South Carolina	USA	Total Approx Repl Demand	Total Growth Demand
11	Agriculture, Forestry, Fishing And Hunting	1,031	\$35,629	0.31	344	8.5%	-0.6%	0.8%	369	41	0.4%
21	Mining, Quarrying and Oil And Gas Extraction	103	\$67,413	0.11	13	2.8%	4.0%	-4.5%	25	-1	-0.1%
22	Utilities	555	\$69,816	0.45	-1,323	-21.6%	0.5%	0.1%	137	-38	-0.7%
23	Construction	7,992	\$52,608	0.63	724	1.9%	3.5%	3.1%	1,648	960	1.1%
31	Manufacturing	9,766	\$63,238	0.52	-127	-0.3%	2.0%	0.9%	2,177	-768	-0.8%
42	Wholesale Trade	6,914	\$72,811	0.77	679	2.1%	2.1%	1.0%	1,555	350	0.5%
44	Retail Trade	22,197	\$29,058	0.89	361	0.3%	1.8%	1.4%	6,989	972	0.4%
48	Transportation And Warehousing	3,619	\$50,532	0.38	553	3.4%	4.6%	2.5%	905	-269	-0.8%
51	Information	3,911	\$59,856	0.85	-1,149	-5.0%	0.7%	0.8%	943	23	0.1%
52	Finance And Insurance	19,463	\$66,916	2.12	1,497	1.6%	0.8%	1.1%	4,678	975	0.5%
53	Real Estate And Rental And Leasing	4,193	\$46,101	1.08	715	3.8%	2.3%	1.9%	952	199	0.5%
54	Professional, Scientific and Technical Services	11,962	\$68,224	0.79	863	1.5%	3.2%	2.6%	2,579	1,271	1.0%
55	Management Of Companies And Enterprises	1,679	\$65,716	0.50	-1,066	-9.4%	3.0%	3.0%	362	70	0.4%
56	Administrative And Support And Waste Management And Remediation Services	17,242	\$31,411	1.16	1,200	1.5%	2.7%	2.7%	4,016	1,625	0.9%
61	Educational Services	20,430	\$47,789	1.07	-1,227	-1.2%	1.0%	0.7%	4,390	1,393	0.7%
62	Health Care And Social Assistance	34,584	\$51,305	1.06	5,094	3.2%	2.4%	2.5%	7,099	5,654	1.5%
71	Arts, Entertainment and Recreation	4,084	\$17,671	0.90	591	3.2%	1.9%	2.3%	1,282	314	0.7%
72	Accommodation And Food Services	20,564	\$16,893	1.00	2,673	2.8%	3.1%	3.0%	7,347	1,112	0.5%
81	Other Services (Except Public Administration)	11,278	\$26,692	1.11	1,017	1.9%	0.8%	-0.1%	2,874	494	0.4%
92	Public Administration	28,636	\$46,175	2.61	4,465	3.4%	1.2%	0.0%	6,896	-98	0.0%
	Total - All Industries	230,203	\$45,392	1.00	15,896	1.4%	2.1%	1.7%	57,400	14,277	0.6%

Source: [JobsEQ®](#)

Employment data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics and imputed where necessary. Data are updated through 2016Q3 with preliminary estimates updated to 2017Q1. Forecast employment growth uses national projections adapted for regional growth patterns.

APPENDIX C – STATISTICAL SECTION

OCCUPATION SNAPSHOT

The largest major occupation group in Richland County, South Carolina is Office and Administrative Support Occupations, employing 39,808 workers. The next-largest occupation groups in the region are Sales and Related Occupations (22,020 workers) and Food Preparation and Serving Related Occupations (18,922). High location quotients (LQs) indicate occupation groups in which a region has high concentrations of employment compared to the national average. The major groups with the largest LQs in the region are Protective Service Occupations (LQ = 1.92), Legal Occupations (1.83) and Community and Social Service Occupations (1.76).

Occupation groups in Richland County, South Carolina with the highest average wages per worker are Management Occupations (\$103,400), Legal Occupations (\$77,700) and Computer and Mathematical Occupations (\$72,400). The unemployment rate in the region varied among the major groups from 1.1% among Healthcare Practitioners and Technical Occupations to 9.4% among Construction and Extraction Occupations.

Over the next 10 years, the fastest growing occupation group in Richland County, South Carolina is expected to be Healthcare Support Occupations with a +1.8% year-over-year rate of growth. The strongest forecast by number of jobs over this period is expected for Healthcare Practitioners and Technical Occupations (+2,190 jobs) and Healthcare Support Occupations (+1,288). Over the same period, the highest replacement demand (occupation demand due to retirements and workers moving from one occupation to another) is expected in Office and Administrative Support Occupations (8,533 jobs) and Sales and Related Occupations (7,211).

OCCUPATION SNAPSHOT IN RICHLAND COUNTY, SOUTH CAROLINA

SOC	Title	CURRENT					TOTAL CHANGE OVER THE LAST 5 YEARS	HISTORICAL			FORECAST			
		FOUR QUARTERS ENDING WITH 2017Q1		2017Q1		2017Q1		AVG ANN % CHG IN EMPL 2012Q1-2017Q1			OVER THE NEXT 10 YEARS			
		Empl.	Avg. Annual Wages ¹	LQ	Unempl.	Unempl. Rate	Empl.	Richland County, South Carolina	South Carolina	USA	Current Online Job Ads ²	Total Repl Demand	Total Growth Demand	Avg. Annual Growth %
11-0000	Management Occupations	12,129	\$103,400	0.87	223	2.1%	502	0.8%	1.7%	1.6%	1,305	3,531	810	0.6%
13-0000	Business And Financial Operations Occupations	13,273	\$61,300	1.12	358	3.2%	803	1.3%	2.2%	1.7%	959	3,039	921	0.7%
15-0000	Computer And Mathematical Occupations	7,671	\$72,400	1.15	201	3.2%	77	0.2%	2.9%	2.6%	1,943	1,209	858	1.1%
17-0000	Architecture And Engineering Occupations	3,277	\$70,100	0.84	78	2.5%	-27	-0.2%	1.9%	1.1%	273	866	116	0.3%
19-0000	Life, Physical and Social Science Occupations	1,947	\$68,300	1.01	39	2.4%	91	1.0%	1.9%	1.2%	191	617	73	0.4%
21-0000	Community And Social Service Occupations	6,426	\$39,700	1.76	66	1.3%	931	3.2%	1.8%	1.9%	312	1,442	367	0.6%
23-0000	Legal Occupations	3,508	\$77,700	1.83	50	1.8%	7	0.0%	0.8%	0.4%	130	703	186	0.5%
25-0000	Education, Training and Library Occupations	13,171	\$49,300	1.01	208	1.7%	-529	-0.8%	0.9%	0.8%	325	2,778	1,089	0.8%
27-0000	Arts, Design, Entertainment, Sports and Media Occupations	3,927	\$46,500	0.95	99	2.9%	309	1.7%	1.4%	1.3%	177	1,307	136	0.3%
29-0000	Healthcare Practitioners And Technical Occupations	16,575	\$71,600	1.27	147	1.1%	1,856	2.4%	1.9%	1.7%	1,246	3,674	2,190	1.2%
31-0000	Healthcare Support Occupations	6,735	\$28,100	1.04	263	4.7%	975	3.2%	2.6%	2.2%	293	1,504	1,288	1.8%
33-0000	Protective Service Occupations	9,503	\$36,400	1.92	260	3.6%	1,713	4.1%	1.5%	1.0%	236	2,251	315	0.3%

APPENDIX C – STATISTICAL SECTION

35-0000	Food Preparation And Serving Related Occupations	18,922	\$20,300	0.96	1,179	7.5%	2,724	3.2%	3.1%	2.9%	902	6,957	1,087	0.6%
37-0000	Building And Grounds Cleaning And Maintenance Occupations	7,686	\$24,600	0.95	509	8.0%	362	1.0%	1.5%	1.0%	370	1,740	508	0.6%
39-0000	Personal Care And Service Occupations	7,531	\$23,800	0.84	282	4.4%	1,277	3.8%	2.1%	2.1%	257	2,345	936	1.2%
41-0000	Sales And Related Occupations	22,020	\$35,000	0.93	880	4.5%	602	0.6%	2.0%	1.4%	2,296	7,211	994	0.4%
43-0000	Office And Administrative Support Occupations	39,808	\$34,900	1.17	1,620	4.9%	2,365	1.2%	2.3%	1.7%	1,462	8,533	607	0.2%
45-0000	Farming, Fishing and Forestry Occupations	591	\$26,100	0.39	48	8.6%	194	8.3%	-0.4%	1.4%	16	218	3	0.1%
47-0000	Construction And Extraction Occupations	7,289	\$41,700	0.71	625	9.4%	675	2.0%	3.0%	2.3%	382	1,344	765	1.0%
49-0000	Installation, Maintenance and Repair Occupations	7,921	\$43,500	0.90	267	3.9%	-212	-0.5%	2.0%	1.6%	845	1,984	511	0.6%
51-0000	Production Occupations	9,256	\$37,600	0.66	570	6.1%	65	0.1%	2.0%	1.3%	391	2,394	-177	-0.2%
53-0000	Transportation And Material Moving Occupations	11,037	\$32,200	0.72	811	7.7%	1,136	2.2%	3.1%	2.2%	754	2,999	693	0.6%
00-0000	Total - All Occupations	230,203	\$45,000	1.00	n/a	n/a	15,896	1.4%	2.1%	1.7%	15,065	58,646	14,277	0.6%

Source: [JobsEQ®](#)

Data as of 2017Q1 unless noted otherwise

Note: Figures may not sum due to rounding.

1. Occupation wages are as of 2016 and should be taken as the average for all Covered Employment

2. Data represent found online ads active within the last thirty days in any zip code intersecting or within the selected region; data represents a sampling rather than the complete universe of postings.

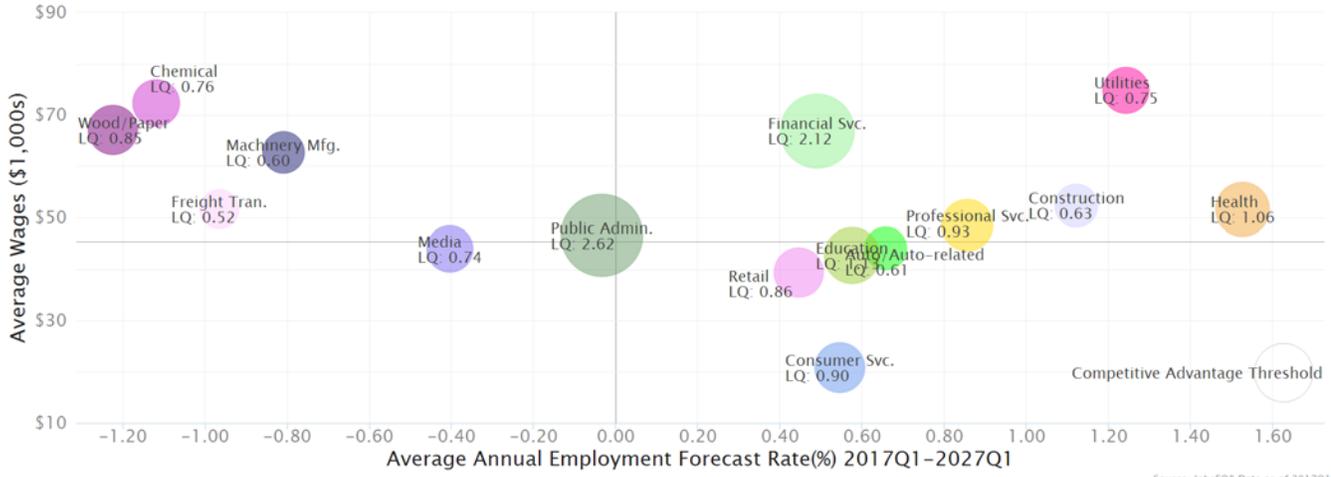
Occupation employment data are estimated via industry employment data and the estimated industry/occupation mix. Industry employment data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics and currently updated through 2016Q3, imputed where necessary with preliminary estimates updated to 2017Q1. Wages by occupation are as of 2016 provided by the BLS and imputed where necessary. Forecast employment growth uses national projections from the Bureau of Labor Statistics adapted for regional growth patterns.

APPENDIX C – STATISTICAL SECTION

INDUSTRY CLUSTERS

A cluster is a geographic concentration of interrelated industries or occupations. The industry cluster in Richland County, South Carolina with the highest relative concentration is Public Admin. with a location quotient of 2.62. This cluster employs 28,636 workers in the region with an average wage of \$46,576. Employment in the Public Admin. cluster is projected to contract in the region about 0.0% per year over the next ten years.

Industry Clusters for Richland County, South Carolina as of 2017Q1



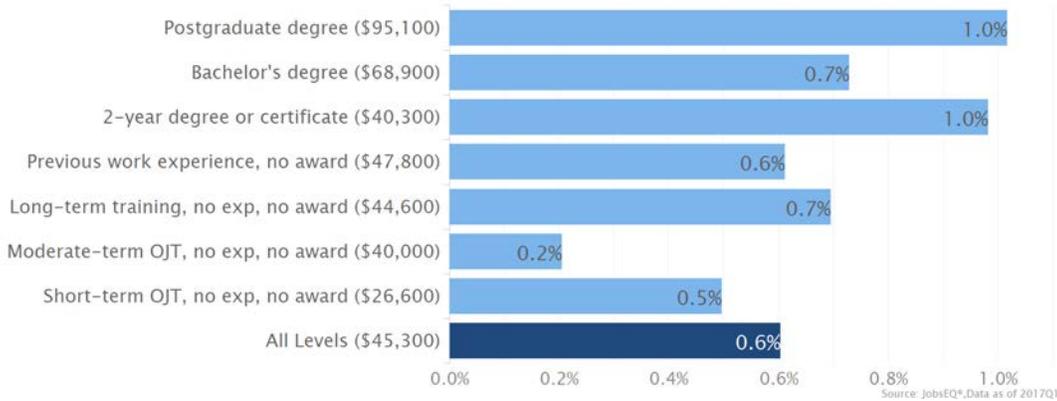
Source: JobsEQ*, Data as of 2017Q1

Location quotient and average wage data are derived from the Quarterly Census of Employment and Wages, provided by the Bureau of Labor Statistics, imputed where necessary and updated through 2016Q3 with preliminary estimates updated to 2017Q1. Forecast employment growth uses national projections from the Bureau of Labor Statistics adapted for regional growth patterns.

EDUCATION LEVELS

Expected growth rates for occupations vary by the education and training required. While all employment in Richland County, South Carolina is projected to grow 0.6% over the next ten years, occupations typically requiring a postgraduate degree are expected to grow 1.0% per year, those requiring a bachelor’s degree are forecast to grow 0.7% per year and occupations typically needing a 2-year degree or certificate are expected to grow 1.0% per year.

Annual Average Projected Job Growth by Training Required for Richland County, South Carolina



Source: JobsEQ*, Data as of 2017Q1

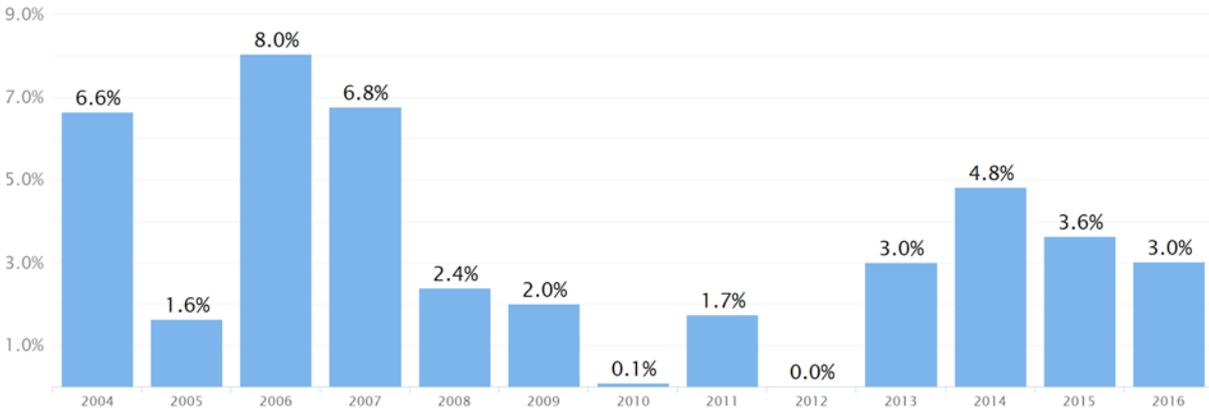
Employment by occupation data are estimates as of 2017Q1. Education levels of occupations are based on BLS assignments. Forecast employment growth uses national projections from the Bureau of Labor Statistics adapted for regional growth patterns.

APPENDIX C – STATISTICAL SECTION

GROSS DOMESTIC PRODUCT

Gross Domestic Product (GDP) is the total value of goods and services produced by a region. In 2016, nominal GDP in Richland County, South Carolina expanded 3.0%. This follows growth of 3.6% in 2015. As of 2016, total GDP in Richland County, South Carolina was \$23,633,995,000.

1 year % Change in GDP



Gross Domestic Product data are provided by the Bureau of Economic Analysis, imputed by Chmura where necessary, updated through 2016.

Of the sectors in Richland County, South Carolina, Real Estate and Rental and Leasing contributed the largest portion of GDP in 2016, \$3,394,637,000. The next-largest contributions came from Finance and Insurance (\$2,948,532,000); Health Care and Social Assistance (\$2,778,574,000); and Public Administration (\$2,620,917,000).

GDP (in \$ millions)
Richland County, South Carolina, 2016



Gross Domestic Product data are provided by the Bureau of Economic Analysis, imputed by Chmura where necessary, updated through 2016.

APPENDIX D – GLOSSARY

ADA – American Disabilities Act is a Federal law outlining various requirements to ensure the provision of access to the physically and mentally disadvantaged to all-public facilities and **Accrual Basis** – A basis of accounting in which revenues are recognized when earned, regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

Accrued Expenditures – Liabilities incurred during a given period that reflect the need to pay for (a) services performed by employees, contractors, other government accounts, vendors, carriers, grantees, lessors and other payees; (b) goods and other tangible property received; and (c) amounts owed under programs for which no current service or performance is required (such as annuities, insurance claims, other benefit payments and some cash grants, but excluding the repayment of debt, which is considered neither an obligation nor an expenditure). Expenditures accrue regardless of when cash payments are made, whether invoices have been rendered, or, in some cases, whether goods or other tangible property have been physically delivered.

Activity – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

Ad Valorem Taxes – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Agency – Any department, independent commission, board, bureau, office, or other establishment of the government. This includes independent regulatory commissions and boards.

Allocations – The amount of obligational authority from one agency, bureau, or account that is set-aside in transfer appropriations account to carry out the purposes of the parent appropriation or fund.

Apportionment – The distribution by the Central Budget Office of amounts available for obligation, including budgetary reserves established pursuant to law, in appropriations or fund accounts. In an apportionment, amounts available for obligation are divided among specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount to obligations that may be incurred.

Appropriation – A legislative authorization that permits government agencies to incur obligations and to make payments out of the treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority, but in some cases the authorizing legislation itself provides the budget authority. Appropriations do not represent cash actually set aside in the treasury for purposes specified in the appropriation act; they represent limitations of amounts that agencies may obligate during the period of time specified in the relevant appropriation act. Several types of appropriations are not counted as budget authority, since they do not provide authority to incur additional obligations.

Arbitrage Bonds – The exemption from income tax of government bonds as long as state and local governments do not use the funds from the bonds for investment rather than for the prescribed public purpose.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio – The ratio at which the tax rate is applied to the tax base.

Asset – Resources owned or held by a government, which have monetary value.

Authorized Positions – Employee positions that are authorized in the adopted budget to be filled during the current fiscal year.

APPENDIX D – GLOSSARY

Balanced Budget – A budget is balanced when planned funds or total revenues equal planned expenditures—total outlays or disbursements—for a fiscal year.

Base Budget – Cost of continuing the existing levels of service in the current budget year.

Benchmark – A performance measure that is used for comparative purposes. An organization may use benchmarks to judge whether performance is improving over time. It may also analyze its own performance by comparison with industry standards, or with those considered to be the best in the field.

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Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates (called the maturity dates) together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects.

Bond Anticipation Notes (BANs) – Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issues to which they are related.

Bond Maturity – A set period of time at the end of which the principal of a bond is completely paid. The length of the maturity normally is not longer than the useful life of the facility that is being financed.

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Borrowing Authority – Authority to spend debt receipts; statutory authority that permits an agency to incur obligations and to make payments for specified purposes out of borrowed monies. (*See also* Debt.)

Budget – A plan for the accomplishment, within a definite time period, of programs related to established objectives and goals, setting forth estimates of the resources required and the resources available (usually in comparison with one or more past periods) and showing future requirements.

Budget Authority – Authority provided by law to enter into obligations that will result in immediate or future outlays of government funds; it does not include authority to ensure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, borrowing authority and contract authority. Budget authority may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of legislative action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Calendar – A schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Message – A letter of transmittal for the proposed budget prepared by the County Administrator and addressed to the governing Council that contains the Administrator's views and recommendations on the County's operation for the coming fiscal year.

Capital – In economic theory, one of the three major factors of production (the others being land and labor). Capital can refer either to physical capital, such as plant and equipment, or to the financial resources required to purchase physical capital.

Capital Assets – Includes all assets obtained valued over \$1,000 and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – A budget that deals with large expenditures for capital items normally financed by borrowing. Usually, capital items have long-range returns and useful life spans, are relatively expensive and have physical presence (for example, buildings, roads and sewage systems).

APPENDIX D – GLOSSARY

Capital Improvement – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

Capital Improvement Plan (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

Capital Lease – An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

Capital Outlay – Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life. Also called capital improvement.

Capital Reserve – An account used to segregate a portion of the government’s equity to be used for future capital program expenditures. The amount of capital reserved is roughly equal to the government’s annual equipment depreciation and an amount identified as being needed for future capital acquisition.

CASA – **Court-Appointed Special Advocates**, (formerly Guardian Ad Litem program) an organization of community volunteers trained to speak for the best interests of abused and neglected children in court.

Cash Basis of Accounting – The basis of accounting whereby revenues are recorded when received and expenditures (outlays) are recorded when paid, without regard to the accounting period in which the transactions occurred.

Constant Dollar – A dollar value adjusted for changes in prices. Dividing current dollar amounts by an appropriate price index, a process generally known as deflating derives constant dollars. The result is a constant dollar series, as it would presumably exist if prices and transactions were the same in all subsequent years as in the base year. Any changes in such a series would reflect only changes in the real volume of goods and services. Constant dollar figures are commonly used for computing the gross national product and its components and for estimating total budget outlays.

Consumer Price Index (CPI) – Either of two measures of change in the price of a fixed “market basket” of goods and services customarily purchased by urban consumers. CPI-U is based on a market basket determined by expenditure patterns of *all urban households*, while the market basket for CPI-W is determined by expensive patterns of *urban-wage-earner and clerical-worker families*. The level of CPI shows the relative cost of purchasing the specified market basket compared to the cost in a designated base year, while the current rate of change in the CPI measures how fast prices are currently rising or falling. Current rates of change can be expressed as either monthly or annual rates. Although the consumer price index is often called the “cost-of-living index,” it measures only price changes, which constitute just one of several important factors affecting living costs. The U.S. Bureau of Labor Statistics publishes both CPI-U and CPI-W monthly.

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Liability – An existing condition, situation, or set of circumstances involving uncertainty about a possible loss to an agency that will ultimately be resolved when one or more events occur or fail to occur. Contingent liabilities include such items as loan guarantees and bank deposit insurance.

APPENDIX D – GLOSSARY

Continuing Resolution – If a decision has not been reached on appropriations prior to the beginning of the new current year, then Congress can pass a resolution that says that the government can continue to obligate and spend at last year’s budget levels or the lowest level passed by a chamber of Congress. The wording is usually framed to permit spending at the lowest amount the legislature is likely to pass.

Contract Authority – Statutory authority that permits obligations to be incurred in advance of appropriations or in anticipation of receipts to be credited to a revolving fund or other account. Contract authority is unfunded and must subsequently be funded by an appropriation to liquidate obligations incurred under the contract authority, or by the collection and use of receipts.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Cost-Benefit Analysis – An analytical technique that compares the economic and social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to determine which ones yield the greatest net benefits, or ratio of benefits to costs.

Cost-Effectiveness Analysis – An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment and may also (but not necessarily) be measured in dollars. A comparison is made between either the net effectiveness (effectiveness minus costs) or the cost-effectiveness ratio of the various alternatives. The most cost-effective method may involve one or more alternatives.

Cost-of-Living Adjustment (COLA) – An adjustment made to salaries to offset the adverse affect of inflation on compensation.

Current Services Budget – An executive budget projection that alerts the Congress, especially the Congressional Budget Office, the budget committees and the appropriate committees, to anticipate specific revenue, expenditure and debt levels, assuming that current policy is unchanged. It also provides a baseline of comparison to the presidential budget.

Debt – A government credit obligation.

Debt Capacity – The amount a jurisdiction may issue without exceeding some legal constraint.

Debt Margin – The amount of debt capacity available after existing debt obligations are subtracted.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deferred Revenue – Amount for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Deficit – The excess of an entity’s liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Deficit Financing – A situation in which the federal government’s excess of outlays over receipts for a given period is financed primarily by borrowing from the public.

Deflation – A decrease in the general price level usually accompanied by declining levels of output, increasing unemployment and a contraction of the supply of money and credit.

APPENDIX D – GLOSSARY

Deobligation – A downward adjustment of previously recorded obligations. This may be attributable to the cancellation of a project or contract, to price revisions, or to corrections of estimates previously recorded as obligations.

Department – The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation – A systematic and rational allocation of the costs of equipment and buildings (having a life of more than one year) over their useful lives. To match costs with related revenues in measuring income or determining the costs of carrying out program activities, depreciation reflects the use of the asset(s) during specific operating periods.

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Earmarked Revenue – Funds from a specific source to be spent only for a designated activity. An example is gasoline taxes that can be spent only for highway construction and maintenance cost.

Econometrics – The application of statistical methods to the study of economic data.

Economic Growth – An increase in a nation’s productive capacity leading to an increase in the production of goods and services. Economic growth is usually measured by the annual rate of increase in real gross national product (as measured in constant dollars).

Economic Indicator – Statistics that have a systematic relationship to the business cycle. Each indicator is classified as leading, coincident, or lagging, depending on whether the indicator generally changes direction in advance of, at the same time as, or subsequent to changes

in the overall economy. Although no one indicator or set of indicators is a wholly satisfactory predictor of the business cycle, taken as a whole they are valuable tools for identifying and analyzing changes in business cycles.

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. These include the government’s share for Social Security Tax and various pensions, medical and life insurance plans.

Employment Rate – In economic statistics, the total number of people who, during a specific week, did any work for pay or profit, or who worked for 15 hours or more without pay on a farm or in a business operated by a member of the person’s family. Also included are those who neither worked nor looked for work but who had a job or business from which they were temporarily absent during the week.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the County is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Expenditure – Payment of an obligation.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Exponential Smoothing – A method of transforming time series data for a better fit by creating a weighted average.

APPENDIX D – GLOSSARY

External Audit – An investigation carried out by separate independent agencies that examine accounts, check on the accuracy of reordered transactions and inventories, make on-site reviews of stocks, verify physical existence of equipment and review operating procedures and regulations.

Federal Reserve System (Fed) – The central banking system of the United States, which operates to control the economy's supply of money and credit.

Fiduciary Fund – Fund used to account for assets held by a government in a trustee or agency capacity for the benefit of others, whether for individuals, private organizations, or other governmental units.

Fines and Forfeits – Fines and Forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Policy – Collectively, all federal government policies on taxes, spending and debt management; intended to promote the nations' macroeconomic goals, particularly with respect to employment, gross national product, price-level stability and equilibrium in balance of payments. The budget process is a major vehicle for determining and implementing federal fiscal policy. The other major component of federal macroeconomic policy is monetary policy.

Fiscal Year (FY) – Any yearly accounting period, without regard to its relationship to the calendar year. The fiscal year of the federal government begins on October 1 and ends on September 30. (Prior to fiscal year 1977, the Federal fiscal year began on July 1 and ended on June 30.) The fiscal year is designated by the calendar year in which it ends; for example, fiscal year 1980 for the Federal government is the year beginning October 1, 1979 and ending September 30, 1980. The fiscal year for Richland County begins on July 1 and ends on June 30.

Fixed Assets – Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fixed Costs – Those costs in any project or program that remain constant, regardless of the increase or decrease in units produced.

Full Faith and Credit Debt – A long-term debt in which the credit (including the implied power of taxation) is unconditionally pledged by the government.

Full Funding – Provision of budgetary resources to cover the total cost of a program or project at the time it is undertaken. The alternative is incremental funding, in which budget authority is provided or recorded for only a portion of total estimated obligation expected during a single fiscal year. Full funding is generally discussed in terms of multiyear programs, whether or not obligations for the entire program are made in the first year.

Full-time Equivalent Position (FTE) – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time typist working for 20 hours per week would be the equivalent of .5 of a full-time position.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Accounting – The legal requirement for agencies to establish separate accounts for separate programs, to segregate revenues and other resources, together with all related liabilities, obligations and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The aim is to control the handling of money to ensure that it will be spent only for the purpose intended. Fund accounting, in a broad sense, is required by the government to demonstrate agency compliance with requirements of existing legislation for which funds have been appropriated or otherwise authorized.

APPENDIX D – GLOSSARY

Fund Balance – This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Fund Equity – The difference between total assets and total liabilities in a fund. For governmental and similar trust funds, the term “fund balance” is often used. Fund equity, or fund balance, may have reserved or unreserved components. Only the unreserved portion is available for appropriation.

GAAP – **Generally Accepted Accounting Principles**. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

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GASB 45 - Beginning in FY 2007, the County’s financial statements are required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs) including health care, life insurance and other non-pension benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County’s retiree health benefit subsidy. Historically, the County’s contribution was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees’ active employment, while the benefits are being earned and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

General Accounting Office (GAO) – The Congressional audit agency for the federal government. This agency reports directly to Congress. GAO investigates fraud, waste and mismanagement. Its audits focus upon delegation of responsibility, policy direction and program evaluation, budget and accounting practices and the adequacy of internal controls, including internal auditing.

General Fund – Used to account for all governmental functions that do not require a separate recorded, by laws or governmental policy. The General Fund provides most of the essential governmental services, such as police and fire protection and general administration.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

GIS – An acronym for **Geographic Information System**. A system to develop accurate base maps which would provide in one document a visual presentation of the exact location of infrastructure and district lines, (e.g. drainage or water lines, sewer lines, voting precincts and Council district lines).

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds used to account for the County’s expendable financial resources and related liabilities (except those accounted for in proprietary funds) The measurement focus is upon determination of changes in financial position. The following are the County’s governmental fund types; general fund, special revenue fund, debt service fund, capital project fund.

Grant – A transfer of funds from the federal government to another unit of government. The two major forms of federal grants are block and categorical.

Block grants. These are given primarily to general-purpose government units in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area. Examples of federal block grant programs are the Omnibus Crime Control and Safe Streets Act of 1968, the Comprehensive Employment and Training Act of 1973, the Housing and Community Development Act of 1974 and the 1974 amendments to the Social Security Act of 1935 (Title XX).

APPENDIX D – GLOSSARY

Categorical grants. These can be used only for specific programs and are usually limited to narrowly defined activities. Categorical grants consist of formula, project and formula-project grants. Formula grants allocate federal funds to states or their subdivisions in accordance with a distribution formula prescribed by law or administrative regulation. Project grants provide federal funding for fixed or known periods for specific projects or for the delivery of specific services or products.

Home Rule – A doctrine according local governments broad discretion to formulate policies affecting their own jurisdictions under both constitutionally expressed and implied powers. The home rule doctrine contracts with “Dillon’s Rule,” which holds that local governments, as creatures of the state, possess only those powers the state has expressly granted them.

Identification Code – An eleven-digit code assigned to each appropriation or fund account in the Budget of the United States Government that identifies (a) the agency; (b) the account; (c) the timing of the transmittal to Congress; (d) the type of fund; and (e) the account’s functional classification. Such codes are common in budget systems.

Incremental Budgeting – An approach to budgeting that focuses on the budget request, with emphasis on increases from the current year. Analysts of such a budget normally want information on all activities being planned in the budget year, but most of their attention will be on the program changes from the current year.

Indirect Cost – Any cost incurred for common objectives that therefore cannot be charged directly to any single cost objective. Indirect costs are allocated to the various classes of work in proportion to the benefit to each class.

Inflation – A persistent rise in the general price level that results in a decline in the purchasing power of money.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Fund – Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance ends or lapses, unless otherwise provided by law.

Lease-Purchase Agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Legal Reserve Requirement – One of the three tools used by the Federal Reserve to promote for economic stabilization. The Fed can tighten the money supply by requiring a greater reserve to be maintained, thus shrinking the amount available for loans. The converse normally increases the money supply.

Levy – To impose taxes for the support of government activities.

Liability – Amount owed for items received, services rendered, expenses incurred, assets acquired, or construction performed (regardless of whether invoices have been received); also, amounts received but as yet earned.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Item Budget – A budget format that presents the exact dollars that are planned to be spent for every separate good or service to be purchased.

APPENDIX D – GLOSSARY

Long-term Debt – An obligation resulting from the borrowing of money or from the purchase of goods or services with a maturity date of more than one year.

Mill – A unit of taxation equal to \$1 per \$1000 of assessed property value.

Municipal Solid Waste – Any solid waste (including garbage and trash) derived from households and generated by commercial establishments.

Net Assets – The difference between a fund's assets and liabilities; similar to what is reported as shareholders' equity or net worth for a business entity.

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Non-operating Expenses – Proprietary fund expenses not directly related to the fund's primary service activities (e.g., interest).

Non-operating Revenues – Any proprietary revenue that is incidental to, or a by-product of the fund's primary activities.

Object of Expenditure – An expenditure classification, referring to the lower and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

Objective – Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget – The current year budget that guides agencies' everyday activities.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Financing Sources – Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses – Governmental Fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.

Performance Budgeting – A budget format that presents government program input and output, thus allowing easy verification of the program's economy and efficiency.

APPENDIX D – GLOSSARY

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – Group of Expenditures that includes salaries, wages and fringe benefits of a government's employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget format in which the budget material is arranged in such a way as to aid the executive and legislature to understand the broader policy implications of their decision.

Proprietary Funds - used to account for activities that are similar to those often found in the private sector. The reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. The County has two proprietary fund types: internal service fund and enterprise fund.

Reassessment – In order to value all real property at its current fair market value (the price your property would sell for in the open real estate market), state law mandates that the County Assessor's office reassess property values every five years.

Reimbursement – A repayment for commodities sold or services furnished, either to the public or to another government account that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue – Sources of income used to finance the operations of government.

Revenue Bond – All bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenue Forecasting – Any of several systematic approaches used by governments to estimate the levels of revenue they can anticipate in future years.

Source of Revenue – Revenue is classified according to its source or point of origin.

Target Budget – Desirable expenditure levels provided to departments in developing the coming years-recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Anticipation Note – Borrowing by a local government against future anticipated tax revenue.

Tax Credit – Any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Tax Levy – The resultant product when the tax base multiplies the tax rate per one hundred dollars.

APPENDIX D – GLOSSARY

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfer In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unemployment Rate – In economic statistics, the total number of people who, during a specific week, had no employment but were available for work and who sought employment within the past four weeks, were laid off from their jobs, or were waiting to report to a new job within 30 days; expressed as a percentage of the civilian labor force.

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Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Value – The quantity of money, goods, or services that an article is likely to command in the long run as distinct from its price in an individual instance.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

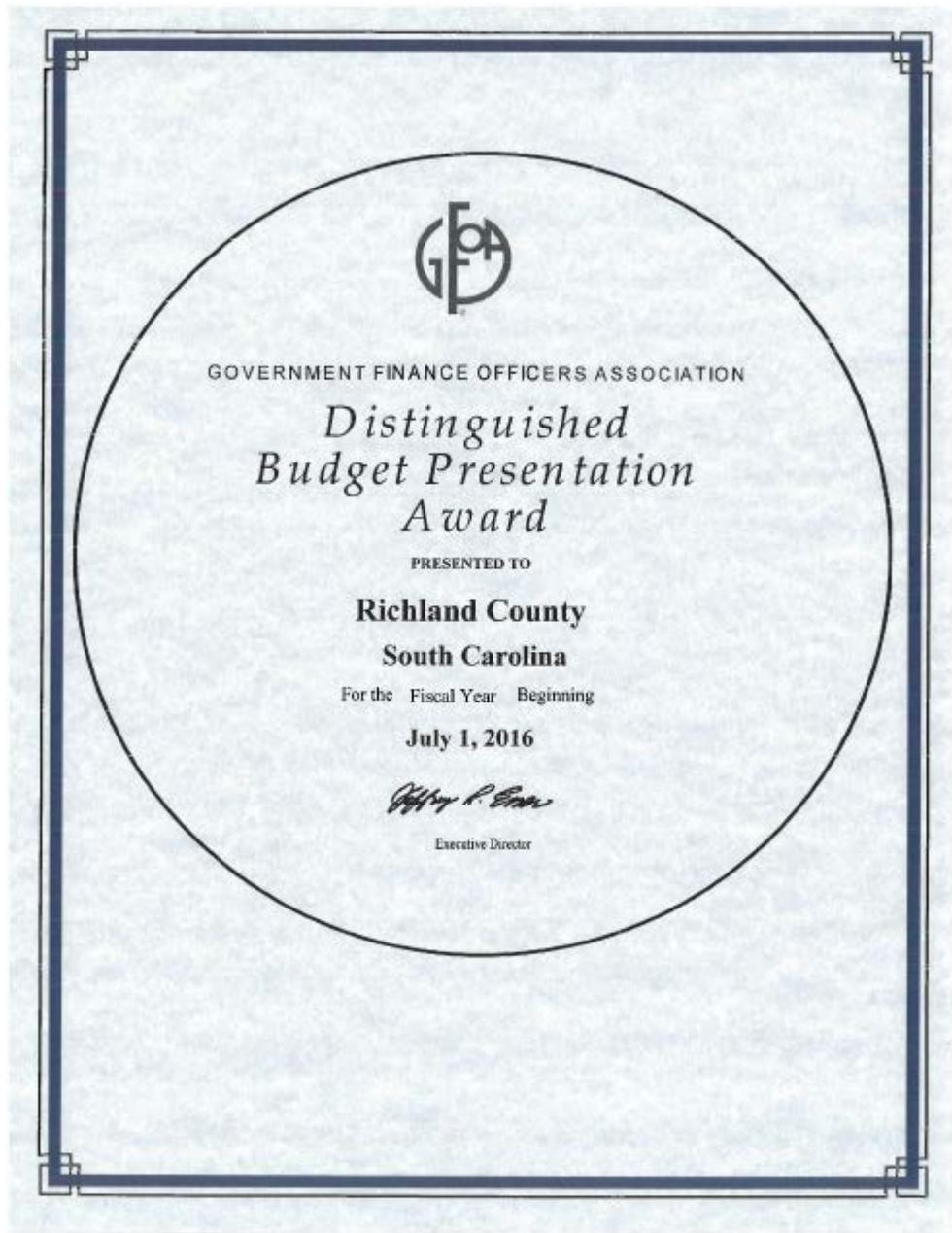
Working Cash – Excess of readily available assets over current liabilities, or cash on hand equivalents that may be used to satisfy cash flow needs.

Zero-Base Budgeting (ZBB) – An approach to public budgeting in which each budget year's activities are judged anew, with no reference to the policy precedents or dollar amounts of past years.

APPENDIX E – EXTERNAL CALENDAR

	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July
Planning & Preparation Phase										
Review previous year budget	→									
Prepare materials, instructions, & training documents		→								
Budget "Kickoff" meeting with all County departments			→							
County Council annual planning retreat				→						
Internal department budget worksheets due				3rd						
Outside Agency funding requests due					3rd					
Millage Agency funding requests due								3rd		
Review Phase										
Council liaisons & County Admin meetings with millage agencies				→						
County Admin & staff conduct reviews of budget requests					→					
Adoption Phase										
First Reading of Budget & Millage Ordinance							7th			
County Council review Recommended budget							→			
Public Hearing								t		
Second Reading of Budget & Millage Ordinance								3 th		
Third & Final reading of Budget Ordinance									th	
New Fiscal Year Begins										1st

GFOA DISTINGUISHED PRESENTATION AWARD



DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Richland County, South Carolina for its annual budget book for the fiscal year beginning July 1, 2016. To receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide and as a communications device.

This award is valid for a period of one year only. We believe that this budget book continues to conform to program requirements and are submitting it to the GFOA to determine its eligibility for the award.



RICHLAND COUNTY GOVERNMENT
2020 HAMPTON STREET COLUMBIA, SC

Richland County Organizational Structure

Note: Each box under Administration represents a Department (it is not a reporting organizational chart)

CITIZENS OF RICHLAND COUNTY

COUNTY COUNCIL

CLERK TO COUNCIL

COUNTY ATTORNEY

* Contracts Management

COUNTY ADMINISTRATOR

Council Committees

Ad Hoc and Short Term Committees
Administration and Finance Committee
Animal Care Advisory Committee
Development and Services Committee
Discretionary Grant Fund Review Com.
Economic Development Committee
Hospitality Tax Advisory Committee
Nulla Bona Committee
Rules and Appoints Committee

Appointed by County Council

Employee Grievance Committee
Conservation Commission
Planning Commission
Board of Assessment Appeals
Board of Zoning Appeals
Building Codes Board of Appeals
Business Service Center Appeals Board
Accommodations Tax Advisory Committee
Transportation Penny Advisory Committee
Internal Audit Committee

Advisory Councils

Community Relations Council
Solid Waste Advisory Council
Richland County Neighborhood Council
Airport Commission
Conservation Commission
Convention Center Commission
East Richland Public Service Commission
Elections Commission
Music Festival Commission
Riverbanks Park Commission
Library Board of Trustees
Performing Arts Center Board
Richland Mem. Hospital Brd of Trustees

TRANSPORTATION PENNY

UTILITIES

PUBLIC WORKS

Administration
Engineering
Stormwater
Roads & Drainage
Airport
Solid Waste
Special Services

Infrastructure

IT

Business Systems
GIS
Network & Telecom

HUMAN RESOURCES

Total Rewards & Employment
Compliance & Employee Relations
Organizational Development & Strategy

FINANCE

Accounting
Procurement

OPERATIONAL SERVICES

Facilities & Grounds
Central Services

Internal Support

ADMINISTRATION OFFICES

Administrator's
- Assistant County Administrators
- Assistant to County Administrator
- Grants Manager
- Capital Projects Manager
- Research Manager
CASA
Community & Govt Services
Public Information
Ombudsman
Budget
Risk Management
- Fleet Management

EMERGENCY SERVICES

EMS
Emergency Prep
Fire
Haz Mat
Comm. 911
Information & Education

ASGDC

Security
Operations
Programs
Support

ANIMAL SERVICES

Animal Care
Vector Control

Public Safety

COMMUNITY PLANNING & DEVELOPMENT

Planning & Dev Services
Building Inspections
New Development/Floodplain
Community Development
Conservation
Sustainability
Business Service Center
Assessor
Register of Deeds

ECONOMIC DEVELOPMENT

OSBO (after one year in Admin)

Community Services

Elected Officials

Court Administration
Clerk of Court
Probate Court
Sheriff
Coroner
Solicitor
Auditor
Treasurer

Appointed by Legislature or Governor

Board of Elections & Voter Registration
Legislative Delegation
Public Defender * *
Master in Equity
Magistrates

Local Office of a State Agency

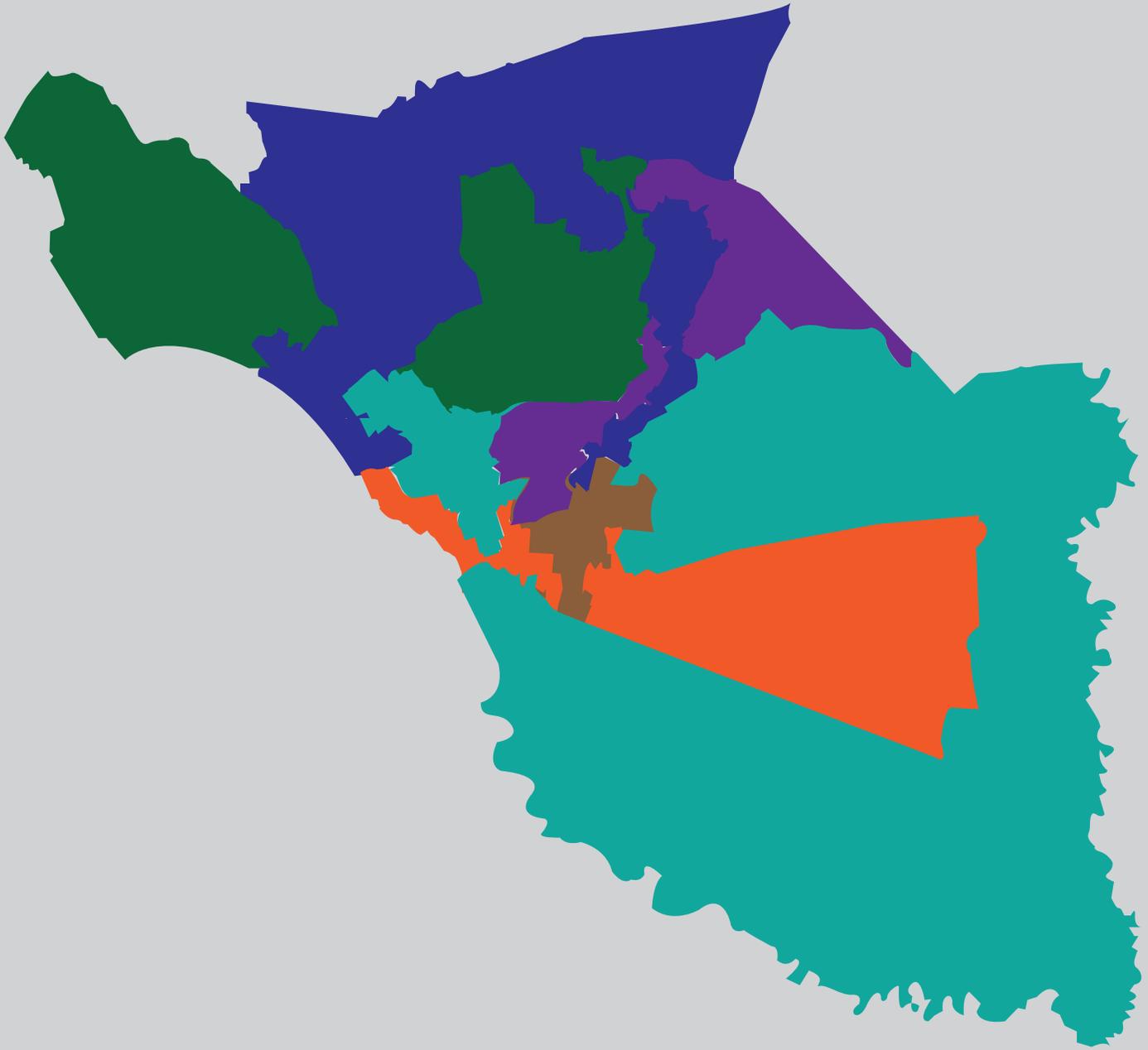
Health Department
Dept. of Social Services

Millage Agency

Midlands Tech
RC SD1
RC SD2
Richland Library
Recreation Comm.
Mental Health
Riverbanks Zoo

Directed by Separate Board, not a County Department

EdVenture
Columbia Museum
Historic Columbia Foundation
Township Auditorium
River Alliance
Soil & Water Conservation
Lex/Rich Alcohol & Drug Abuse Council
Central Midlands COG



RICHLAND COUNTY DISTRICT PROFILES



Richland County's Mission:

The mission of the government of Richland County, South Carolina, is to provide essential services, efficiently and effectively, in order to improve the quality of life for its citizens. Richland County Government shall be accessible to all and shall provide cordial, responsible assistance and information in a prompt, equitable and fair manner. This mission shall be achieved with minimal bureaucracy, with integrity, and within the parameters and power set forth in applicable federal, state and local laws.

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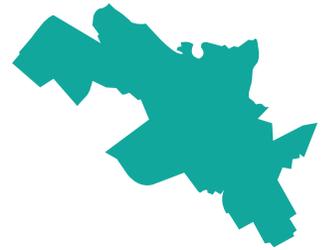
DISTRICT 1
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DISTRICT 2
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DISTRICT 3
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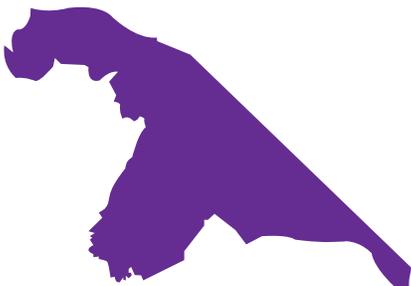
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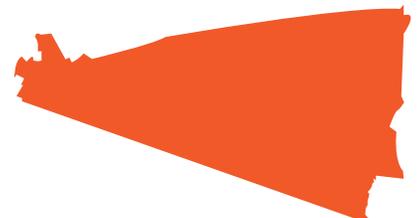
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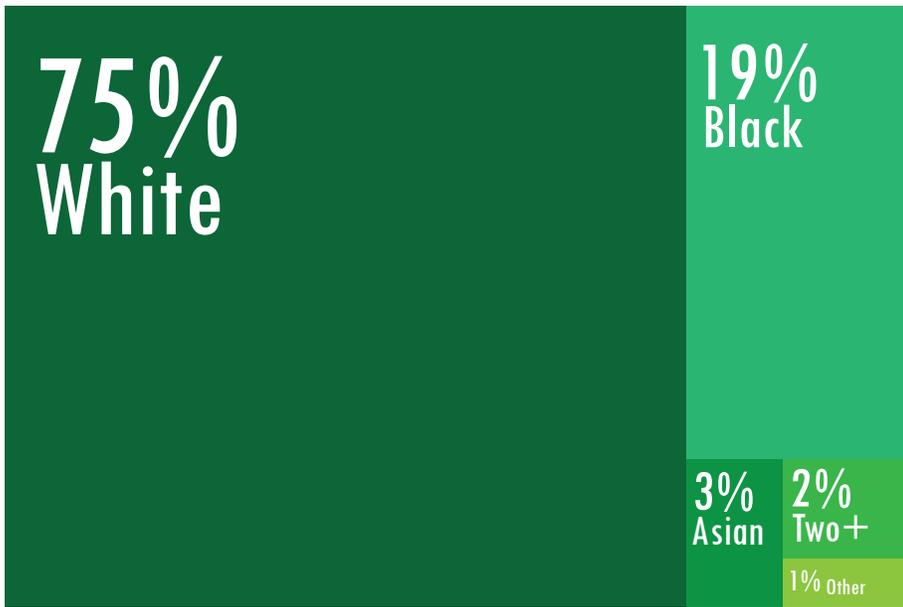
DISTRICT 11
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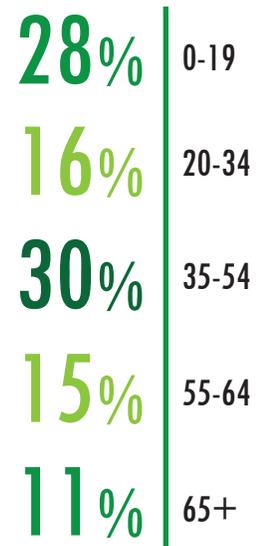
DISTRICT ONE

District One, located in the northernmost district of Richland County, is represented by Vice Chair Bill Malinowski. The district has an area of 69.2 miles, containing parts of the City of Columbia, Irmo and Ballentine. District One is highly educated, with 46% of residents having at least a Bachelor's degree. The district is also one of the wealthiest in the county, with the highest median net worth among citizens of any district.

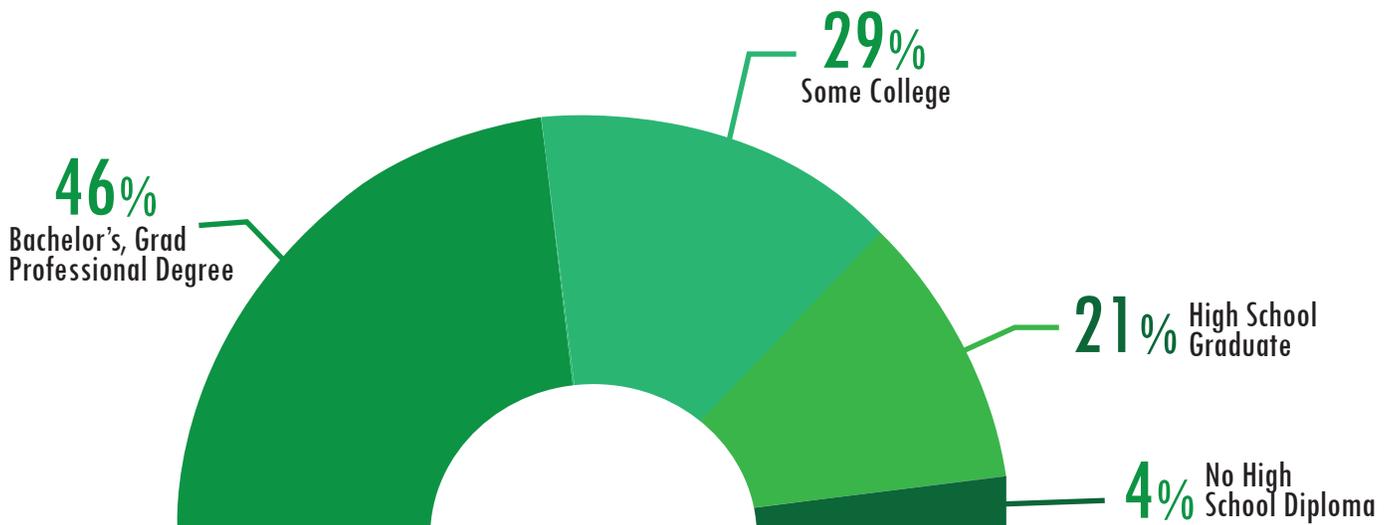
DEMOGRAPHICS — Population: 37,096 Median Age: 39.3



2016 Population by Race



2016 Population by Age



Educational Attainment

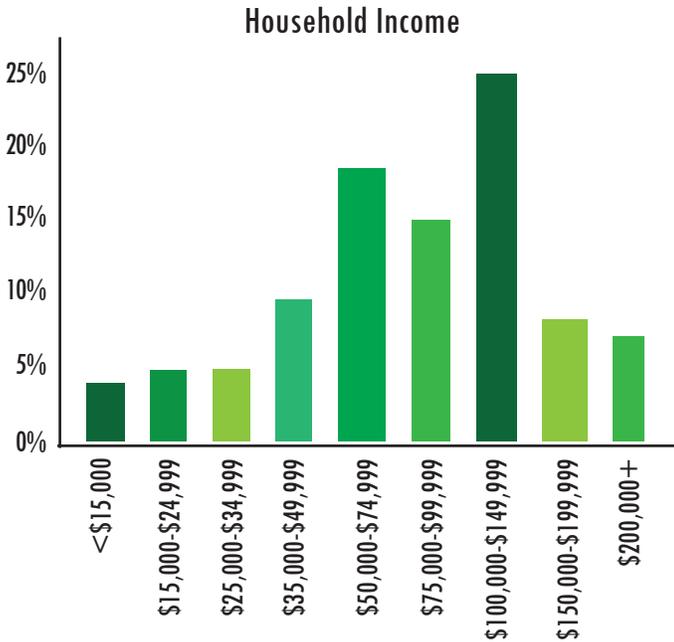
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 84,018
Per Capita Income	\$ 35,867
Median Net Worth	\$ 279,237
Unemployment	--
Poverty	2,472 people 6.7% of district

County Maintained Roads

104.89 Miles Paved **38.89** Miles Unpaved



2016 Employed Population by Industry

.03%	Agriculture/Mining
3.8%	Construction
8.1%	Manufacturing
3.9%	Wholesale Trade
13.2%	Retail Trade
4.9%	Transportation/Utilities
1.5%	Information
8.6%	Finance/Insurance/Real Estate
46.4%	Services
9.2%	Public Administration
21,512	Total

Land Use*: Rural: 52.81% Suburban: 41.29% Urban: 5.89%

Educational Facilities: Spring Hill High School, Center for Advanced Technical Studies, Lake Murray Elementary, Ballentine Elementary, H.E. Corley Elementary, Dutch Fork Elementary, Dutch Fork Middle, Dutch Fork High, River Springs Elementary and Oak Pointe.

Healthcare Facilities: Sandhills Pediatric.



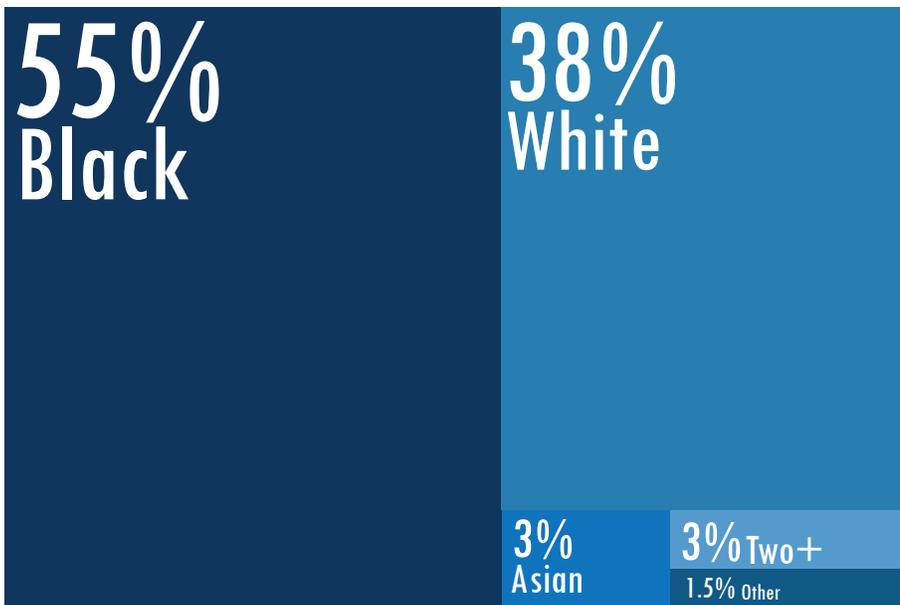
Bill Malinowski has served District 1 since January 2007. Because the district is both rural and urban, one of Mr. Malinowski top priorities is to balance varying constituent needs of District 1. For more than a decade, he has worked to protect the rural character of his community, while advocating a pro-active approach to business development.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



District Two, represented by Council Chairwoman Joyce Dickerson, contains parts of Blythewood, Irmo and the City of Columbia as well as unincorporated areas between the two. At 119.67 square miles, District Two is one of the largest in Richland County. The district has relatively high numbers of residents employed in Public Administration and Retail. It is home to the Blythewood and Saint Andrews branches of the Richland County Library.

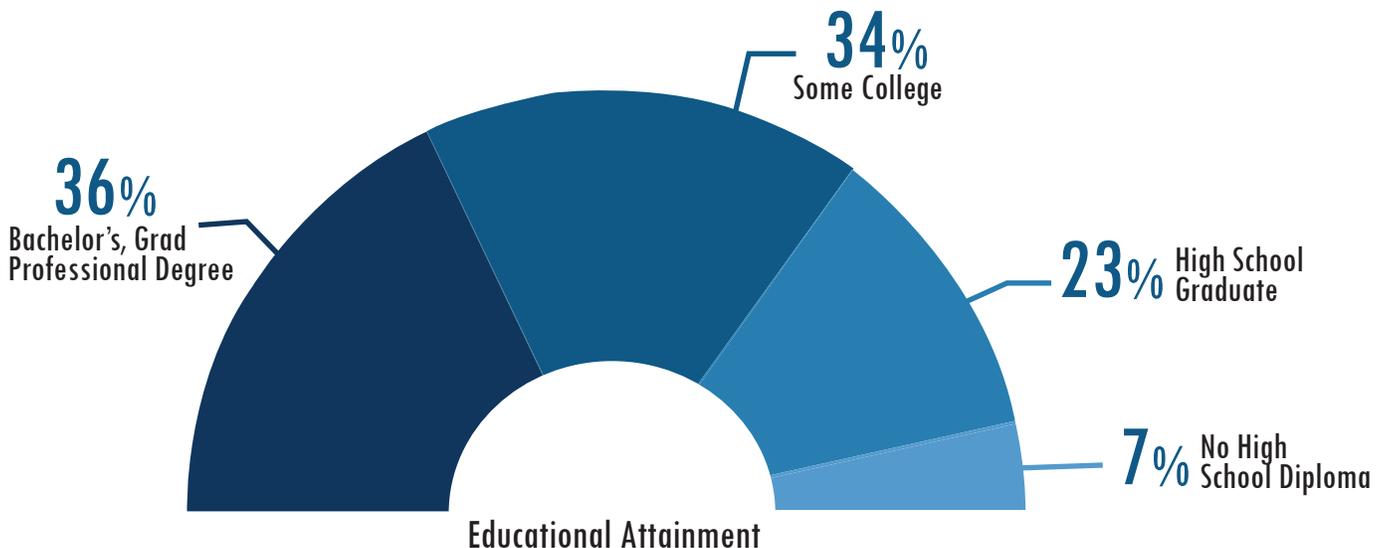
DEMOGRAPHICS — Population: 34,932 Median Age: 34.4



2016 Population by Race



2016 Population by Age



ECONOMIC SUMMARY —

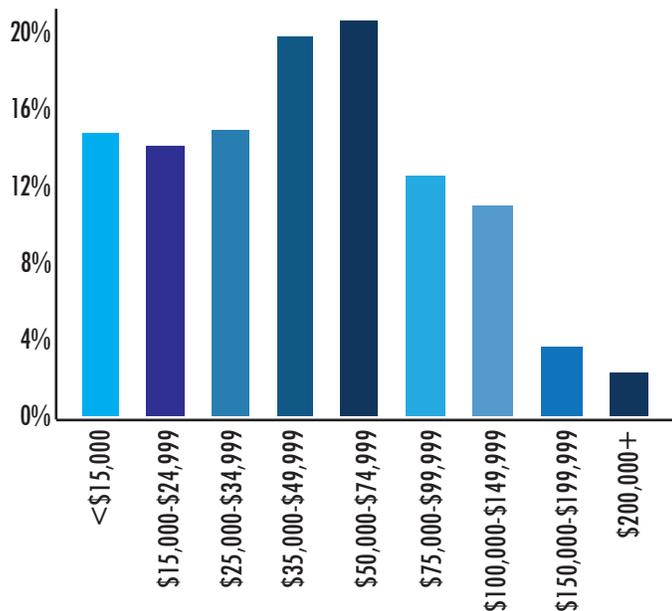
Economic Indicators

Median Household Income	\$ 43,460
Per Capita Income	\$ 25,135
Median Net Worth	\$ 31,311
Unemployment	5.7%
Poverty	5,650 people 16.2% of district

County Maintained Roads

64.08 Miles Paved **41.41** Miles Unpaved

Household Income



2016 Employed Population by Industry

.05%	Agriculture/Mining
3.7%	Construction
6.0%	Manufacturing
1.7%	Wholesale Trade
12.9%	Retail Trade
4.9%	Transportation/Utilities
1.5%	Information
7.4%	Finance/Insurance/Real Estate
50.0%	Services
11.3%	Public Administration
20,511	Total

Land Use*: Rural: 44.24% Suburban: 43.14% Urban: 12.60%

Educational Facilities: Pine Grove Elementary, W.S. Sandel, Columbia High, Muller Road Middle, Blythewood High, Westwood High, Round Top Elementary, Langford Elementary, Blythewood Academy, Bethel-Hanberry Elementary

Healthcare Facilities: Palmetto Parkridge Hospital, Palmetto Urgent Care, Lexington Medical Center Urgent Care, Passionate Care Community Center and Fresenius Medical Care Irmo.



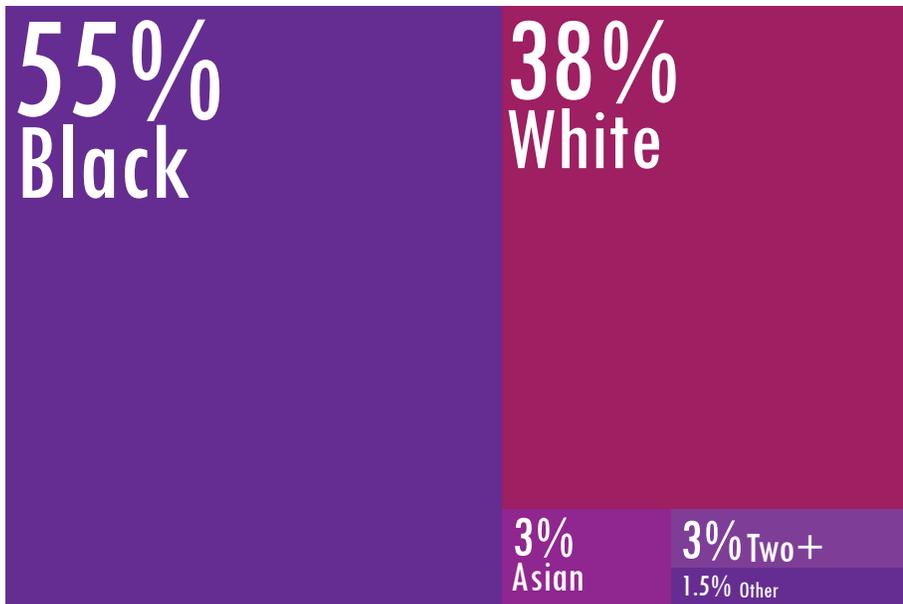
In January 2017, Joyce Dickerson was elected to serve as Council Chair by her fellow Councilmembers. Currently in her fourth term, she previously served as Council Vice Chair in 2014. Council Chair Dickerson is committed to fiscal responsibility and sustainable budgeting and has an open-door policy not only for her constituents, but for all Richland County residents. She advocates economic development, job creation and transparency in government.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.

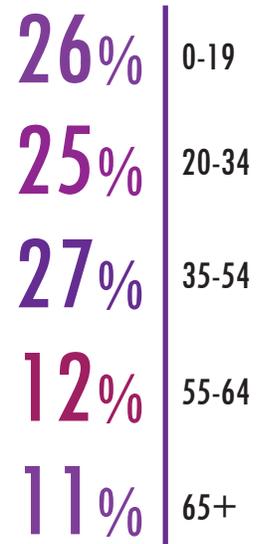


District Three, represented by Yvonne McBride, has an area of 14.27 square miles and contains parts of Forest Acres, Arcadia Lakes, Dentsville and the City of Columbia. The district contains attractions such as the Columbia Place Mall and Arcadia Lakes. The district is relatively urban, containing 36,604 residents within its 14.27 square miles.

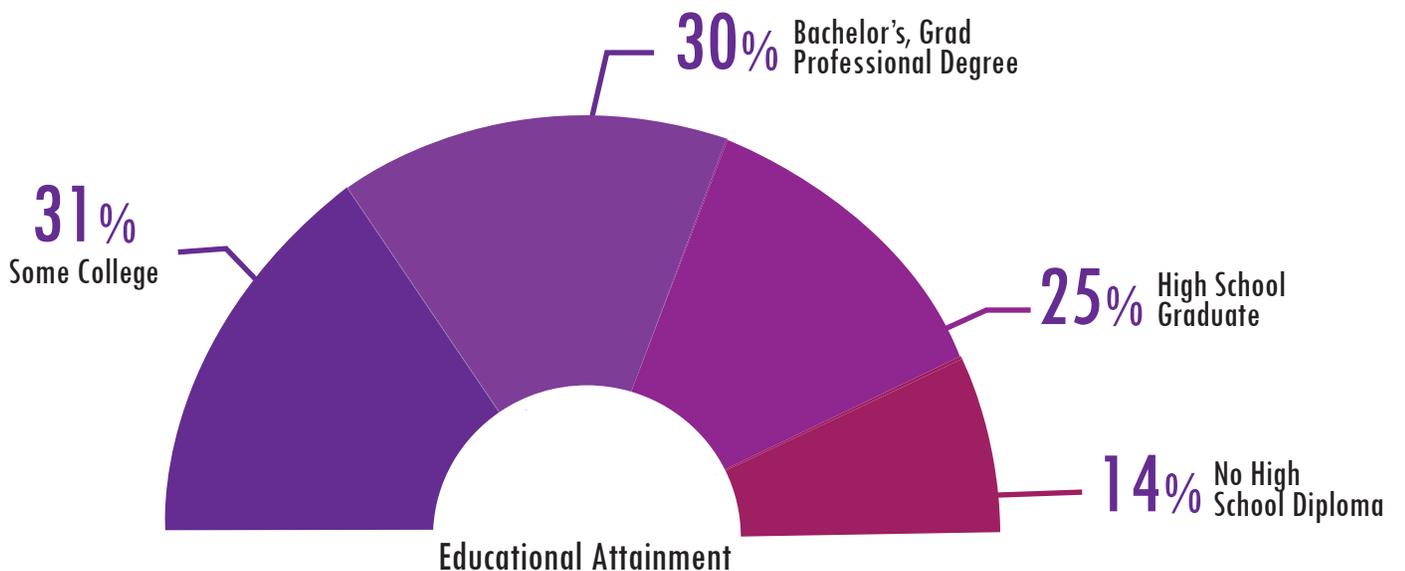
DEMOGRAPHICS — Population: 36,604 Median Age: 39.2



2016 Population by Race



2016 Population by Age



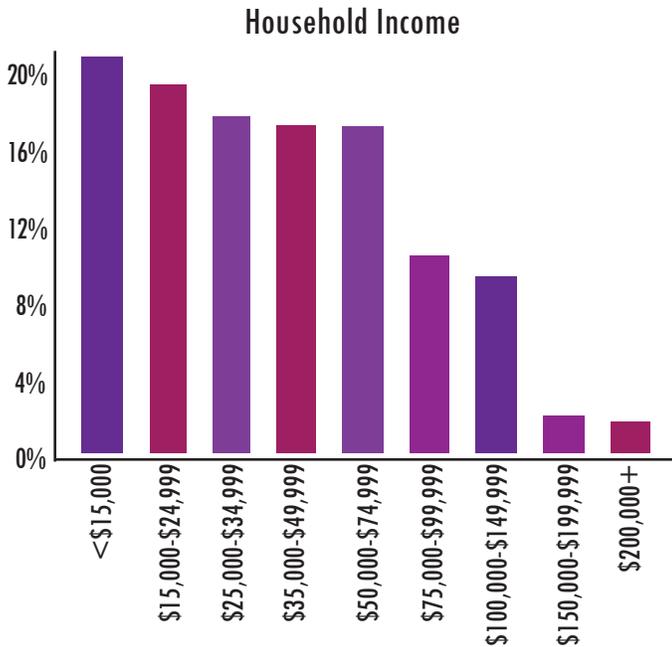
Educational Attainment

ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 35,054
Per Capita Income	\$ 21,283
Median Net Worth	\$ 36,575
Unemployment	9.5%
Poverty	9,956 people 23.2% of district

County Maintained Roads
22.79 Miles Paved
1.41 Miles Unpaved



2016 Employed Population by Industry

.03%	Agriculture/Mining
4.1%	Construction
7.8%	Manufacturing
1.9%	Wholesale Trade
12.1%	Retail Trade
2.7%	Transportation/Utilities
1.6%	Information
7.0%	Finance/Insurance/Real Estate
55.0%	Services
7.5%	Public Administration
16,156	Total

Land Use*: Suburban: 24.83% Urban: 75.17%

Educational Facilities: Windsor Elementary, Center for Knowledge, E.L. Wright Middle, A.J. Lewis Greenview, J.P. Thomas Elementary, Pendergrass Fairwold Elementary, Arden Elementary, Burton-Pack Elementary, W.G. Sanders, Hayward Career and Technology Center, Bradley Elementary and the Adult Education Center

Healthcare Facilities: Providence Hospital, Planned Parenthood, Dent Alternative Adult Day Care Health Center, Carolina Colonoscopy Center, Columbia Gastrointestinal Endoscopy Center, Westside Residential Home, Heartland of Columbia Rehabilitation And Nursing Center, Midlands Health & Rehabilitation Center, Pruitthealth-Columbia, White Oak Manor Columbia, Columbia Northeast Kidney Center and the Dentsville Kidney Center



Newly elected to the Richland County Council, Yvonne McBride is committed to transparency and accountability in local government. Prior to office, she worked in state government; most recently as Safe Schools and Youth Services Director representing the South Carolina Department of Education. A native of Richland County, McBride promises an open-door policy with constituents making sure their voices are heard while ensuring they better understand county government.

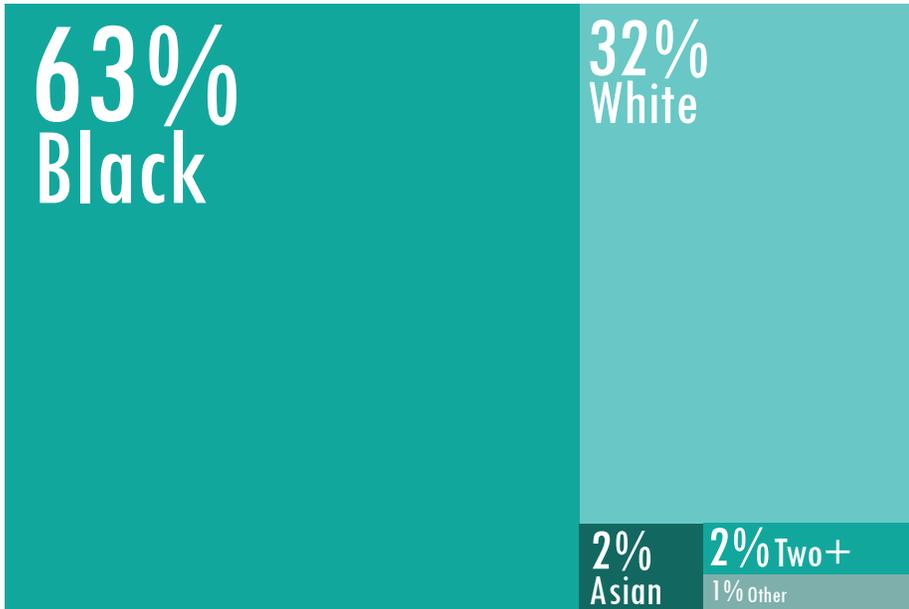
*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



DISTRICT FOUR

District Four, represented by Paul Livingston, contains parts of downtown Columbia, and suburban areas near Saint Andrews. The diversity of its residents makes the district average in terms of education and income. There are a few ways it stands out. The district is best known for its attractions, including the Township Auditorium and Finlay Park. The city of Columbia is known for its Main Street events and the Vista. District Four also contains more medical facilities than any other district in the county.

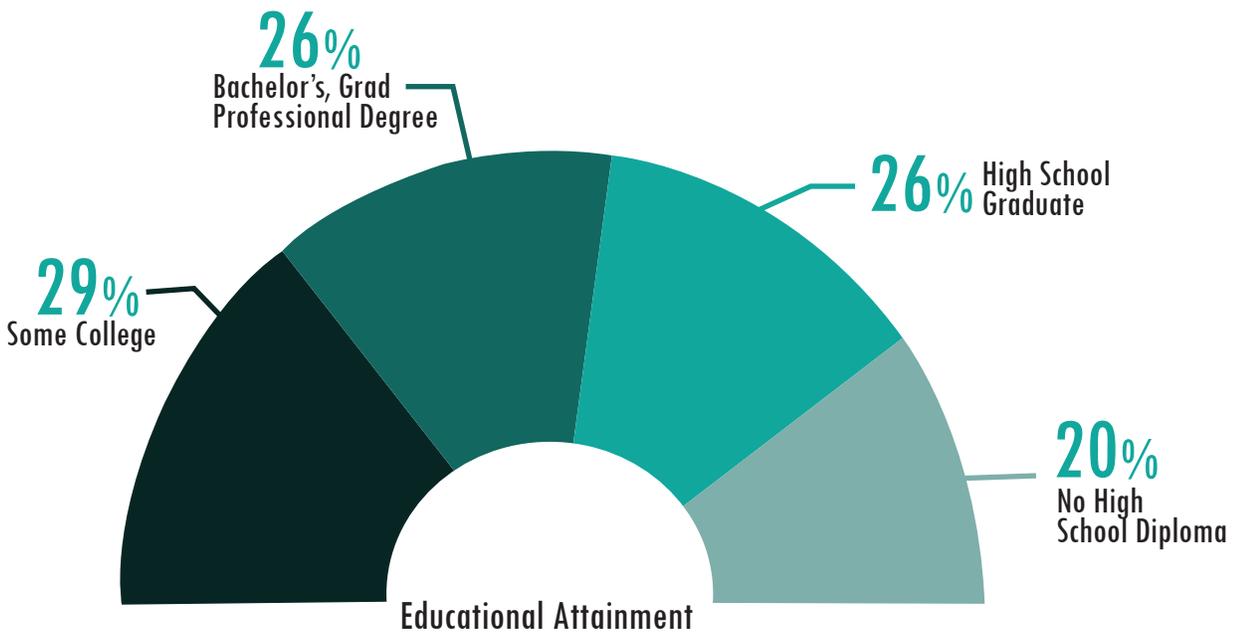
DEMOGRAPHICS — Population: 35,297 Median Age: 32.9



2016 Population by Race



2016 Population by Age



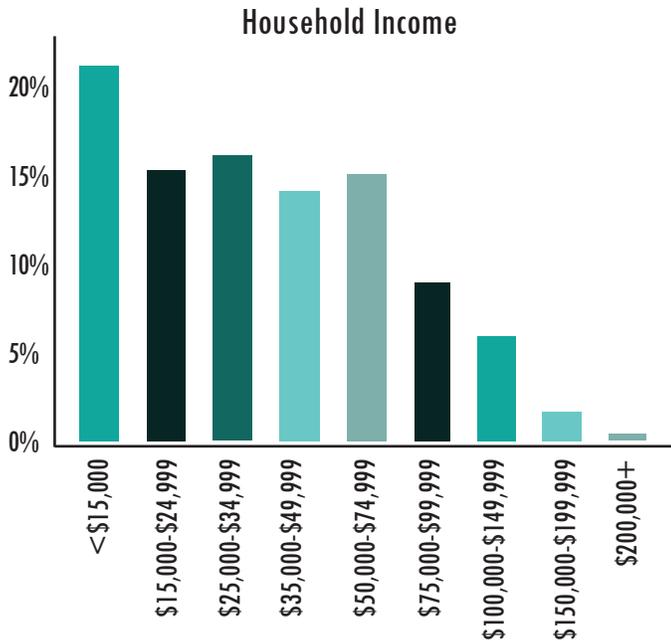
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 32,593
Per Capita Income	\$ 17,686
Median Net Worth	\$ 13,423
Unemployment	9.5%
Poverty	8,025 people 29.4% of district

County Maintained Roads

4.4 Miles Paved **0.84** Miles Unpaved



2016 Employed Population by Industry

.07%	Agriculture/Mining
4.2%	Construction
6.4%	Manufacturing
2.0%	Wholesale Trade
12.5%	Retail Trade
3.8%	Transportation/Utilities
2.9%	Information
4.0%	Finance/Insurance/Real Estate
57.3%	Services
6.3%	Public Administration
14,017	Total

Land Use*: Suburban: 22.05% Urban: 77.95%

Educational Facilities: Alcorn Middle, Eau Claire High, Gibbes Middle, E.E. Taylor Elementary, W.A. Perry, Watkins-Nance Elementary, Hall Institute, Logan Elementary, Columbia International University and Columbia College.

Healthcare Facilities: Richland Memorial Hospital, Palmetto Health Richland, University Specialty Clinics-General Internal Medicine, University Specialty Clinic OBGYN, Palmetto Health Baptist, LRADAC, Columbia Area Mental Health Center, Eau Claire Internal Medicine, Healthsouth Rehabilitation Hospital of Columbia, Sterling Sharpe Pediatric Center and Five Points Pediatrics.



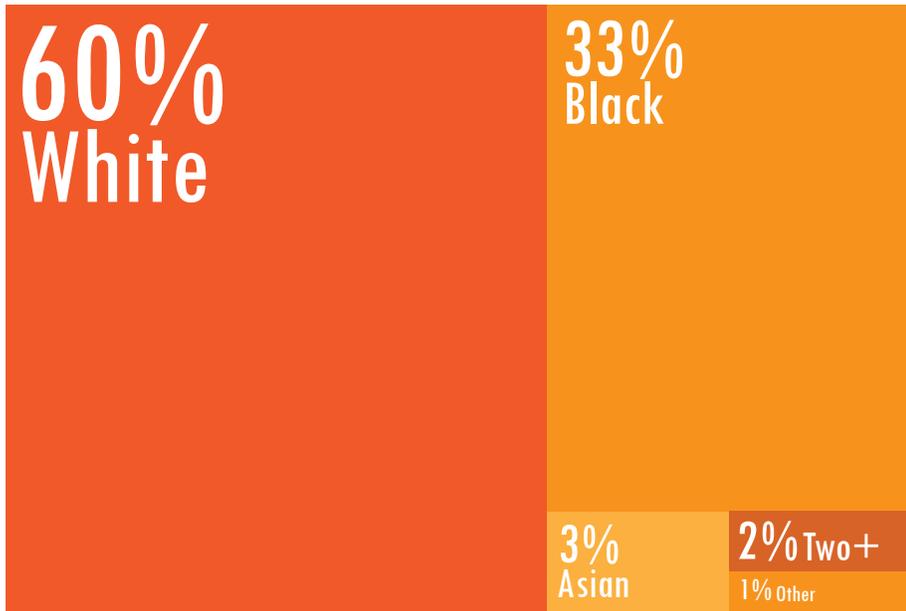
Paul Livingston has represented District 4 for more than 20 years and has been instrumental in guiding county policy. A lifelong resident of Richland County, Mr. Livingston's expertise in economic development has directly led to attracting major industry to South Carolina, Richland County and the Midlands. Prior to being elected to County Council, Mr. Livingston served as a Commissioner on the Richland School District One School Board.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.

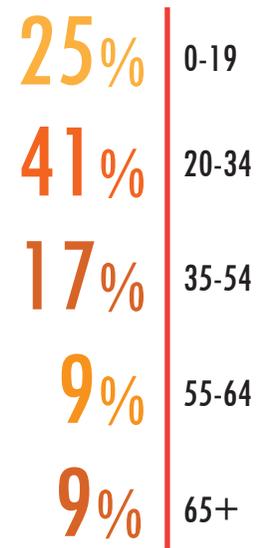


District Five, represented by Seth Rose, contains much of the City of Columbia. The district contains a variety of attractions such as the Dutch Square Mall, Riverbanks Zoo and Garden, as well as the University of South Carolina. District Five is, on average, the youngest of the districts in Richland County, with a median age of 26.2 years. Most of the roads in the district are maintained by non-county entities.

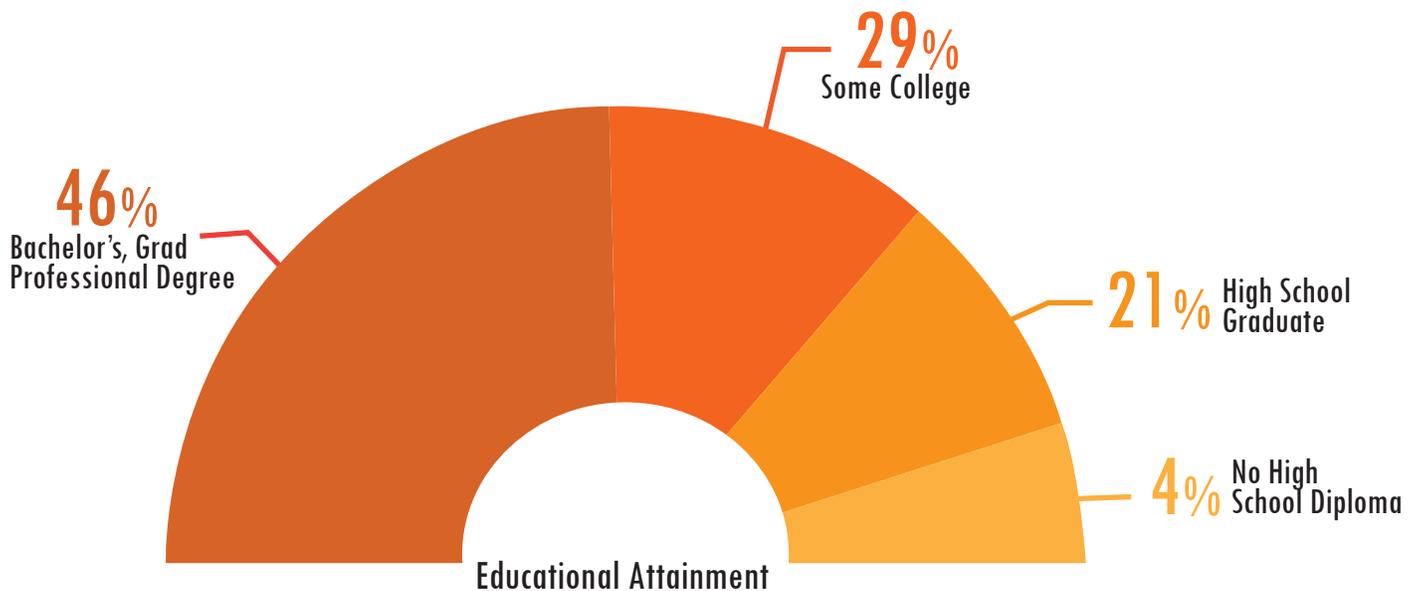
DEMOGRAPHICS — Population: 36,189 Median Age: 26.2



2016 Population by Race



2016 Population by Age



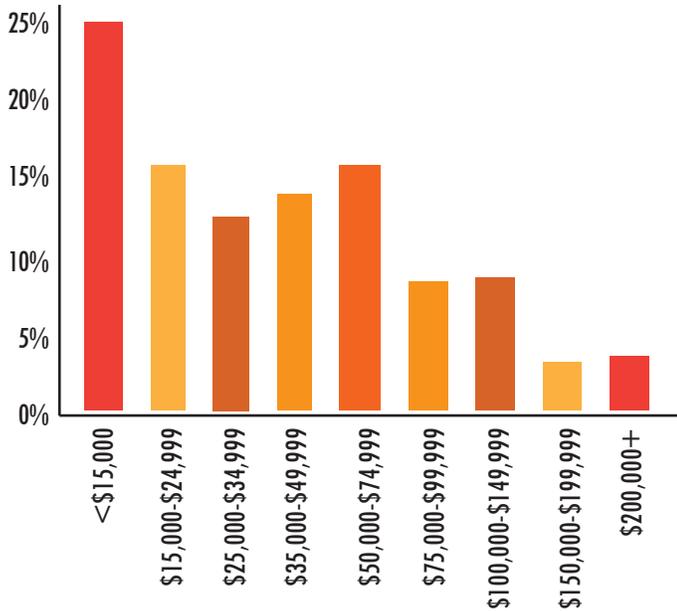
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 34,692
Per Capita Income	\$ 25,421
Median Net Worth	\$ 13,310
Unemployment	8.7%
Poverty	9,290 people 31.4% of district

County Maintained Roads
1.55 Miles Paved **0.84** Miles Unpaved

Household Income



2016 Employed Population by Industry

.02%	Agriculture/Mining
3.7%	Construction
3.1%	Manufacturing
1.9%	Wholesale Trade
10.9%	Retail Trade
---%	Transportation/Utilities
3.2%	Information
7.5%	Finance/Insurance/Real Estate
61.8%	Services
6.2%	Public Administration
18,105	Total

Land Use*: Urban: 100%

Educational Facilities: St. Andrews Middle, H.B. Rhame, A.C. Moore, Carver-Lyon Elementary, Hand Middle, Rosewood Elementary and South Kilbourne Elementary.

Healthcare Facilities: Palmetto Health Behavioral Care, Waverly Women’s Health Center, Midlands Health Center, Columbia Adult Care and the Agape Hospice House of The Midlands.



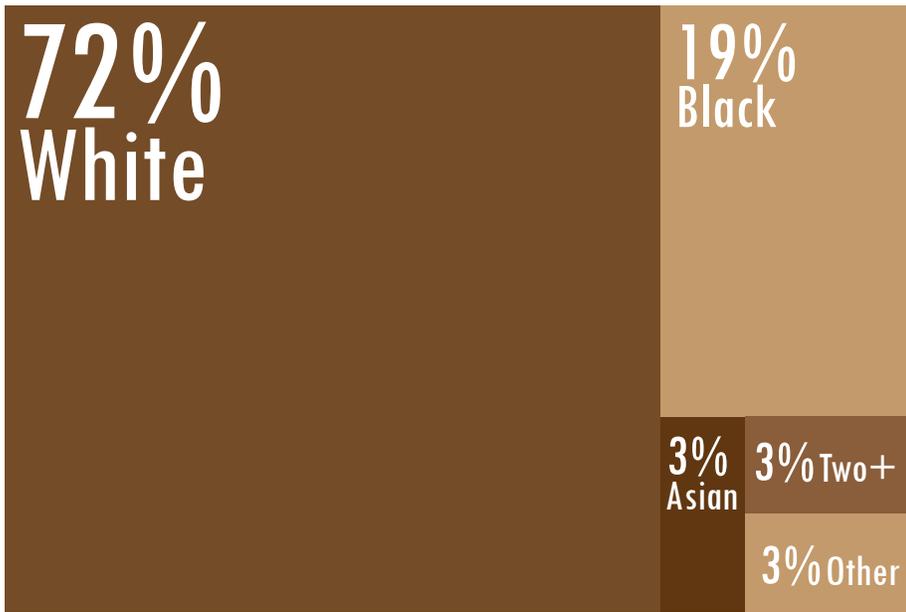
Sworn into office representing District 5 in January 2011, Seth Rose represents a large area including Five Points, the Vista, and the campuses of the Allen University, Benedict College, and the University of South Carolina. A former Richland County Prosecutor, Mr. Rose’s highest priorities are local government transparency, economic development, public safety, and balanced budgeting.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.

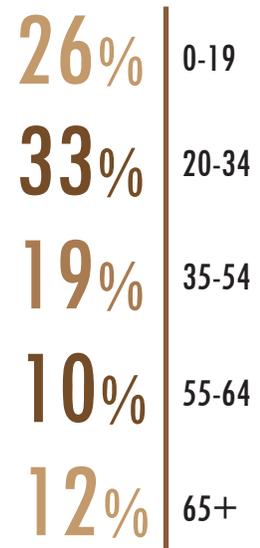


District Six is represented by Greg Pearce. It contains the easternmost parts of the city of Columbia, Forest Acres and parts of Fort Jackson. District Six is the most highly educated district in the county, with 59% of residents having at least a Bachelor's degree. Fort Jackson contributes greatly to the economy of the district, drawing visitors from across the United States.

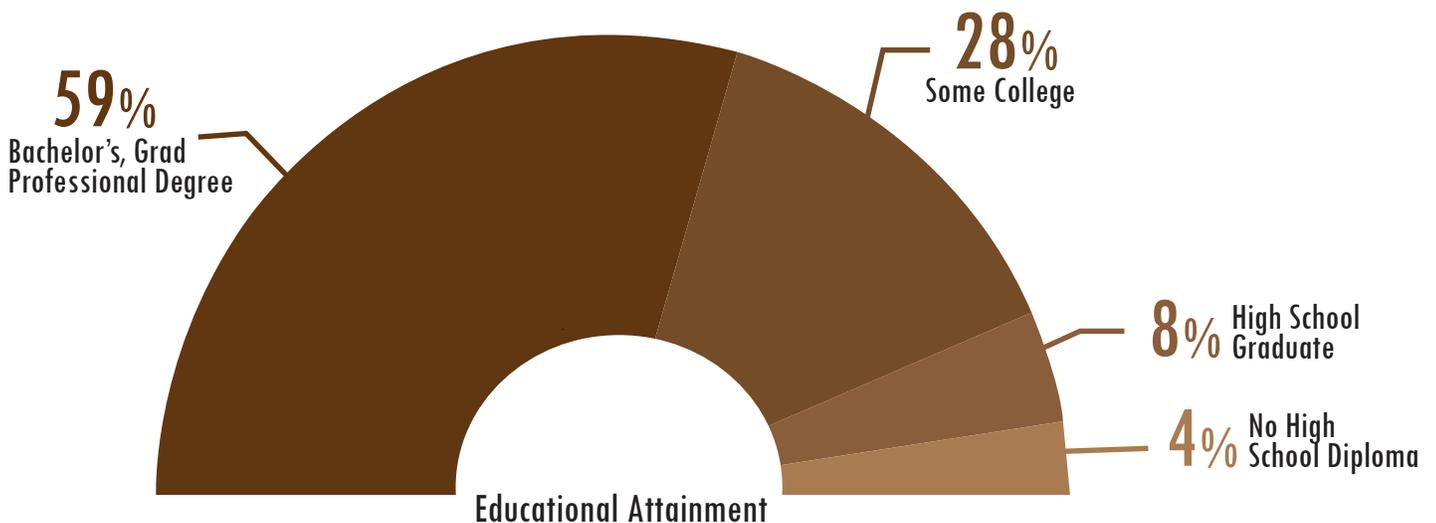
DEMOGRAPHICS — Population: 36,367 Median Age: 29.1



2016 Population by Race



2016 Population by Age

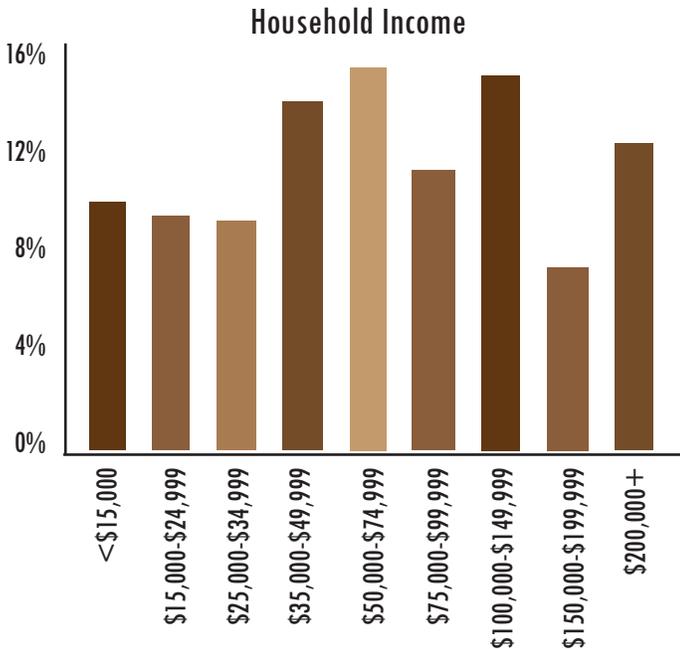


ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 63,252
Per Capita Income	\$ 36,963
Median Net Worth	\$ 110,640
Unemployment	3.5%
Poverty	9,290 people 31.4% of district

County Maintained Roads
2.98 Miles Paved
0.03 Miles Unpaved



2016 Employed Population by Industry

.08%	Agriculture/Mining
3.2%	Construction
4.3%	Manufacturing
2.5%	Wholesale Trade
12.5%	Retail Trade
2.1%	Transportation/Utilities
1.7%	Information
9.5%	Finance/Insurance/Real Estate
55.1%	Services
8.4%	Public Administration
18,105	Total

Land Use*: Suburban: 0.65% Urban: 73.73% Military Installation: 25.63%

Educational Facilities: Brockman Elementary, A.C. Flora, Crayton Middle, Dreher High, Brennen Elementary, Pierce Terrace Elementary and Midlands Technical College – Ft. Jackson Campus

Healthcare Facilities: Doctor’s Care Cross Hill, Columbia Health Center, AFC Urgent Care, Doctor’s Care Forest Drive, Colonial Family Practice & Urgent Care, Montcrief Hospital and Family Clinic and the Shandon Day Health Center.



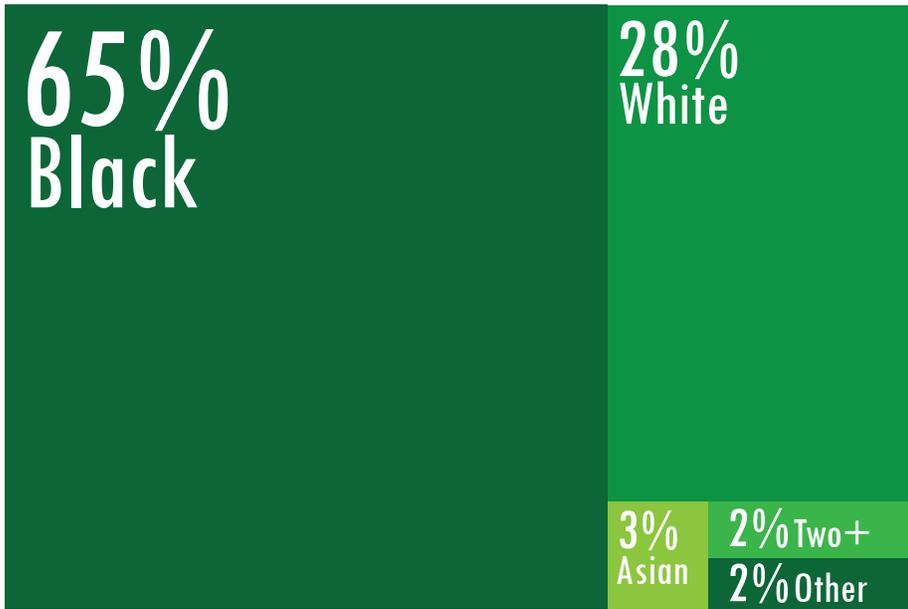
After retiring from a successful professional career with the State of South Carolina Department of Mental Health, Greg Pearce has represented District 6 since 1999. Mr. Pearce is focused on the areas of healthcare, human services, and the arts. He serves as the Council liaison to several medical organizations and arts-oriented agencies, including the Historic Columbia Foundation Board.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



District Seven is represented by Gwendolyn Kennedy. It contains parts of Blythewood and Columbia, as well as Killian. The district is home to the well-known Oak Hills and Northwoods golf clubs.

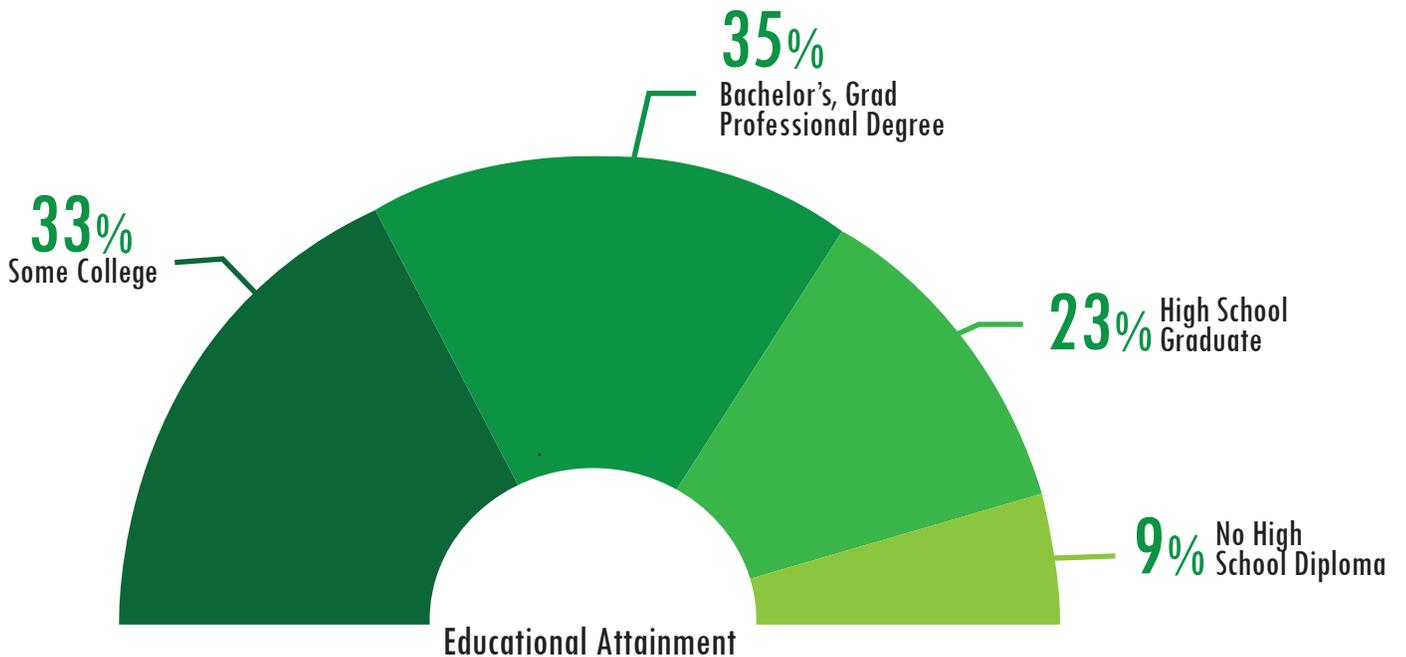
DEMOGRAPHICS — Population: 37,778 Median Age: 35.3



2016 Population by Race



2016 Population by Age



Educational Attainment

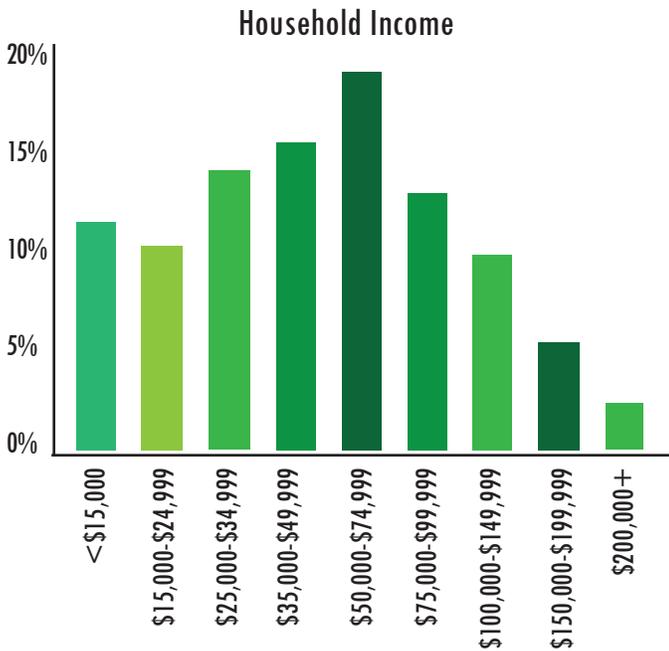
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 48,884
Per Capita Income	\$ 24,383
Median Net Worth	\$ 63,135
Unemployment	6.1%
Poverty	5,171 people 14.8% of district

County Maintained Roads

81.26 Miles Paved **18.94** Miles Unpaved



2016 Employed Population by Industry

.03%	Agriculture/Mining
4.4%	Construction
6.8%	Manufacturing
1.6%	Wholesale Trade
11.5%	Retail Trade
3.9%	Transportation/Utilities
1.7%	Information
8.1%	Finance/Insurance/Real Estate
50.8%	Services
10.9%	Public Administration
18,950	Total

Land Use*: Rural: 0.61% Suburban: 92.42% Urban: 6.96%

Educational Facilities: Blythewood Middle, Sandlapper Elementary, Longleaf Middle, Killian Elementary, Clemson Road Child Development Center, W.J. Keenan High, Forest Heights Elementary, Carolina School for Inquiry, Morris Village, Anna Boyd Scott Alternative and Joseph Keels Elementary

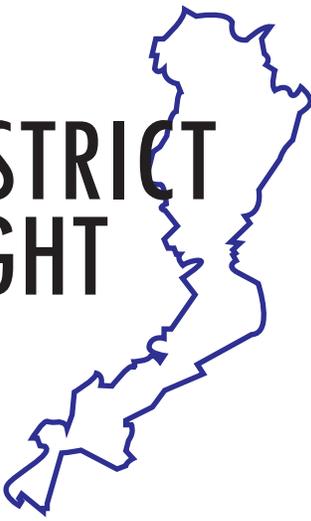
Healthcare Facilities: Providence Northeast, Palmetto Health First Care, Palmetto Convenient Care, Bryan Psychiatric Hospital, SS Migrant Health Program, Palmetto Surgery Center, South Carolina Endoscopy Center Northeast LLC, Rice Estate-Assisted Living, Rockhaven Community Care Home, Rouse Community Care Home, Correct Care Of South Carolina, G Werber Bryan Psychiatric Hospital, Morris Village, NHC Healthcare Parklane, Pruitthealth-Blythewood and the Fresenius Medical Care Meadowlake.



Gwendolyn Kennedy returns to the Richland County Council for a fourth term representing District 7. A native of Richland County, she held the same seat from 1990-1997 and again from 2009-2012. Kennedy’s constituents reside in a wide area of the county, including Blythewood, Killian and various sections of Columbia. Her goal as a public official is to improve the lives of all Richland County residents.

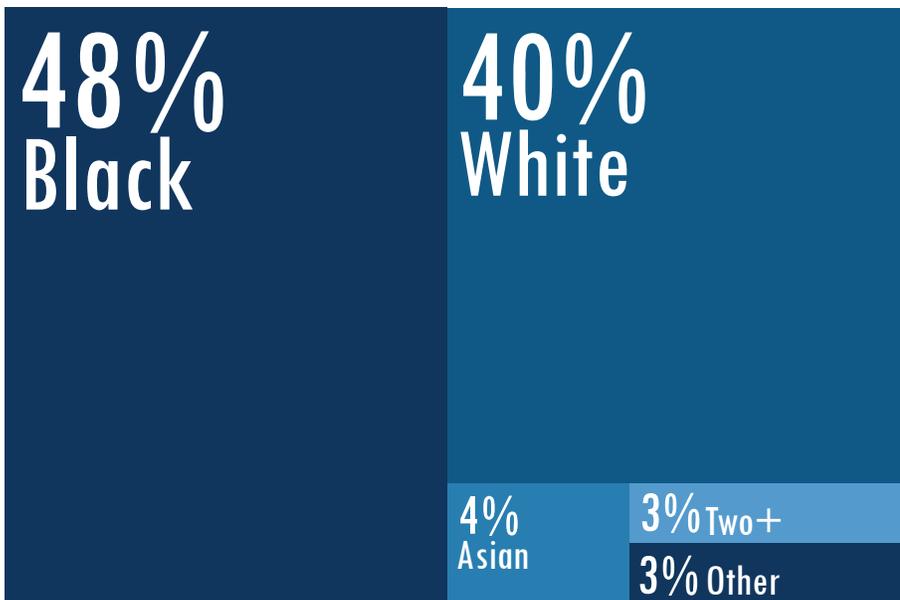
*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.

DISTRICT EIGHT

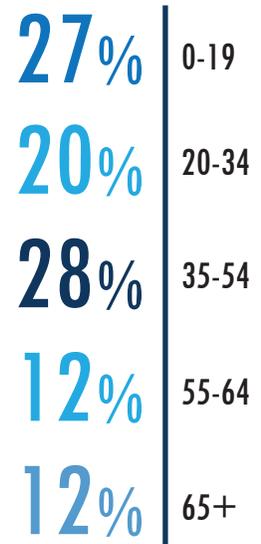


District Eight is represented by Jim Manning. The district contains parts of Arcadia Lakes and Forest Acres. It is home to well-known attractions such as Sesquicentennial State Park and the Decker Boulevard International Corridor.

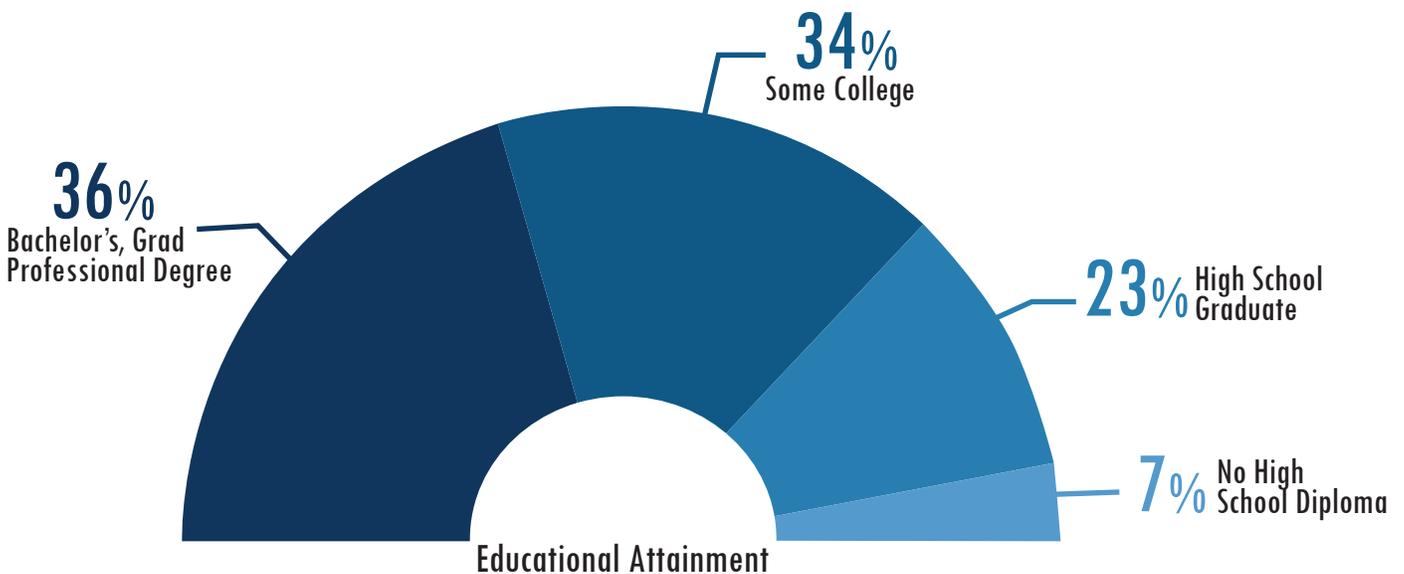
DEMOGRAPHICS — Population: 37,109 Median Age: 36.9



2016 Population by Race



2016 Population by Age



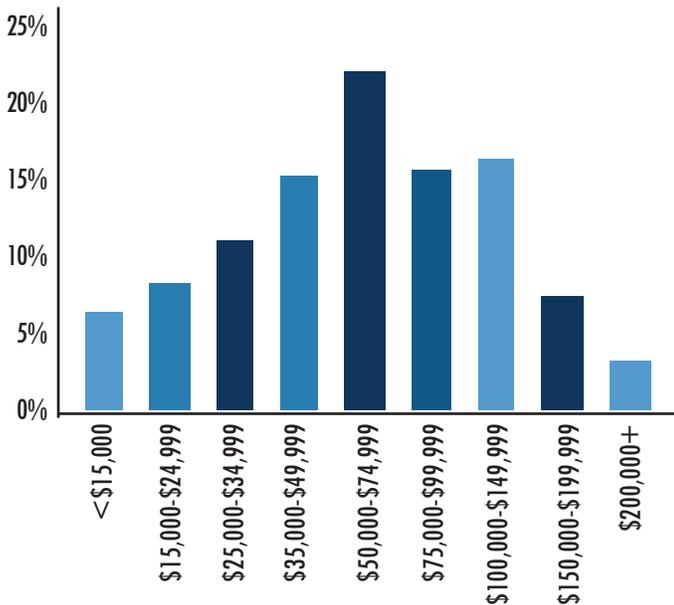
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 60,639
Per Capita Income	\$ 29,321
Median Net Worth	\$ 132,587
Unemployment	5.8%
Poverty	2,941 people 8.3% of district

County Maintained Roads
90.91 Miles Paved
1.88 Miles Unpaved

Household Income



2016 Employed Population by Industry

1.0%	Agriculture/Mining
3.6%	Construction
6.6%	Manufacturing
2.8%	Wholesale Trade
9.3%	Retail Trade
5.4%	Transportation/Utilities
2.9%	Information
9.7%	Finance/Insurance/Real Estate
47.7%	Services
11.0%	Public Administration
18,950	Total

Land Use*: Rural: 12.92% Suburban: 75% Urban: 12.09%

Educational Facilities: Ridge View High, Rice Creek Elementary, Summit Parkway Middle, North Springs Elementary, Center for Inquiry, Lonnie B. Nelson, Polo Road Elementary, L.W. Conder, Dent Middle, Forest Lake Elementary and Satchel Ford Elementary

Healthcare Facilities: University Family Medicine, Doctor’s Care Ridgeview, Providence Family Medicine and the Mountain Top Adult Day Center.



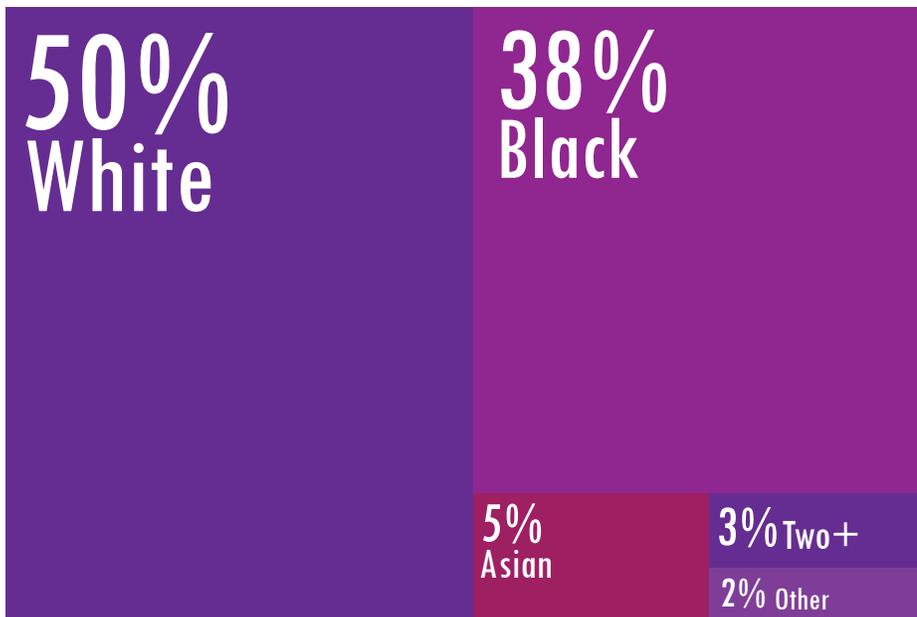
Jim Manning was elected to Richland County Council in November of 2008 to represent District 8. His background as a social worker and public administrator aid him in bringing balanced, no-nonsense leadership perspectives to this position. Mr. Manning’s efforts center on improving the lives of citizens residing in District 8 in particular and Richland County in general by creating a thriving Decker Boulevard, safe communities with stellar schools, sensible growth planning and empowered neighborhoods.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



District Nine is represented by Calvin “Chip” Jackson. It contains the unincorporated area of Pontiac as well as portions of the city of Columbia. The district contains the Village at Sandhill, a very popular shopping center, It also contains several country clubs including the Member’s Club at Woodcreek, Woodlands Country Club, Wildewood Country Club, Windmere Club, and Columbia Country Club.

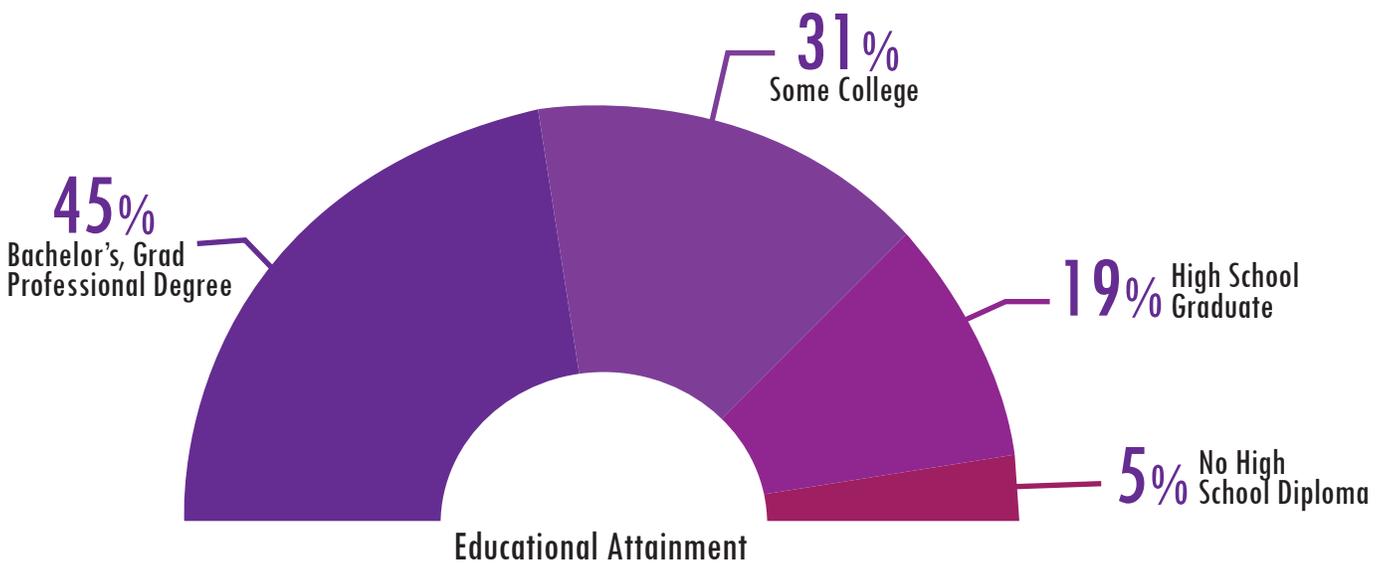
DEMOGRAPHICS — Population: 40,065 Median Age: 36.1



2016 Population by Race



2016 Population by Age



Educational Attainment

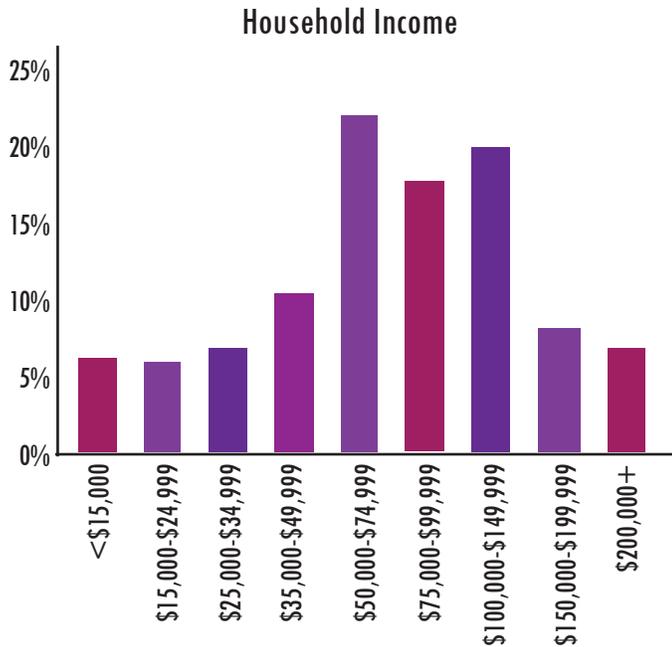
ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 75,746
Per Capita Income	\$ 34,453
Median Net Worth	\$ 158,951
Unemployment	4.3%
Poverty	2,650 people 7.5% of district

County Maintained Roads

118.90 Miles Paved **8.41** Miles Unpaved



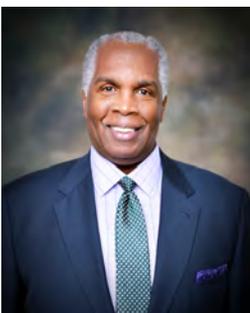
2016 Employed Population by Industry

0.0%	Agriculture/Mining
4.1%	Construction
7.0%	Manufacturing
2.5%	Wholesale Trade
11.8%	Retail Trade
4.4%	Transportation/Utilities
2.3%	Information
14.1%	Finance/Insurance/Real Estate
42.2%	Services
11.6%	Public Administration
20,265	Total

Land Use*: Rural: 8.71% Suburban: 80.51% Urban: 10.58% Military Installation: 0.20%

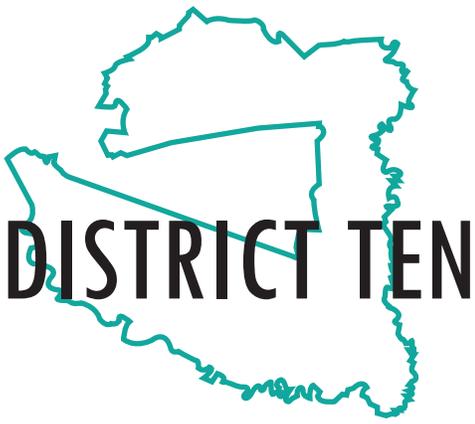
Educational Facilities: Lake Carolina Elementary, Kelly Mill Middle, Center for Achievement, Bridge Creek Elementary, Bookman Road Elementary, Catawba Trail Elementary, W.R. Roger Adult, Continuing and Technology Education Center and Spring Valley High

Healthcare Facilities: Medicare Urgent Care, Doctor's Care Northeast, Palmetto Pediatrics and the Wildewood Downs Assisted Living Community



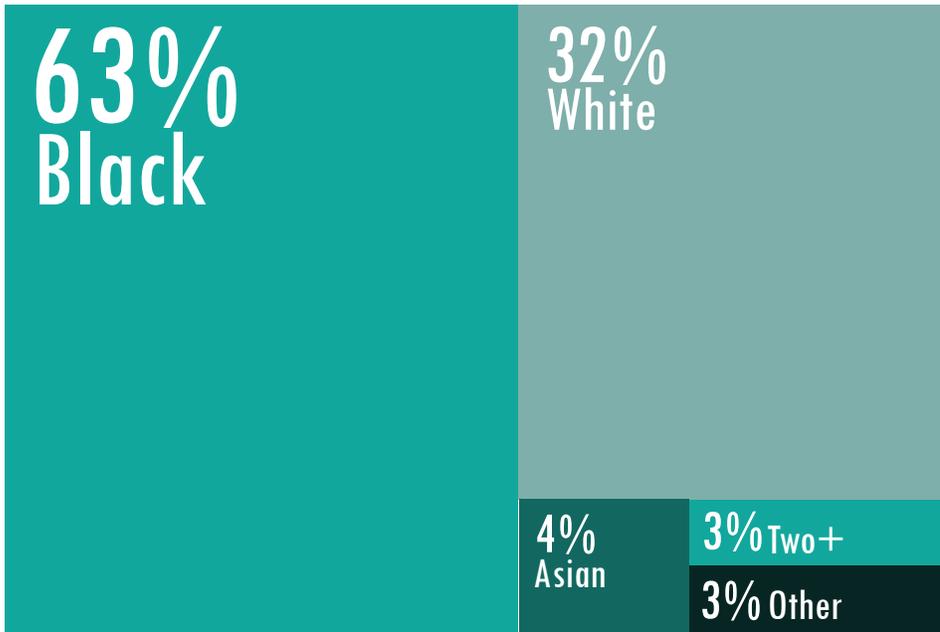
Calvin "Chip" Jackson began serving his first four-year term in January 2017 after being newly elected to the Richland County Council in November 2016. Mr. Jackson recently retired as the Chief Operating Officer for Administration at the Bible Way Church of Atlas Road, but continues to serve as a consultant to the progressive ministry of more than 14,000. A life-long educator, he recently concluded his second term representing the Richland School District Two Board of Trustees in Columbia in 2016.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



District Ten, represented by Dalhi Myers, is the largest district in Richland County. It contains the town of Eastover, Parts of Cayce, the majority of Fort Jackson, Gadsden, Kingsville, Wateree, Hopkins and the City of Columbia with an area of 351.02 miles. It also contains the entirety of Congaree National Park. The district has a larger percentage of employees in retail trade than any other district.

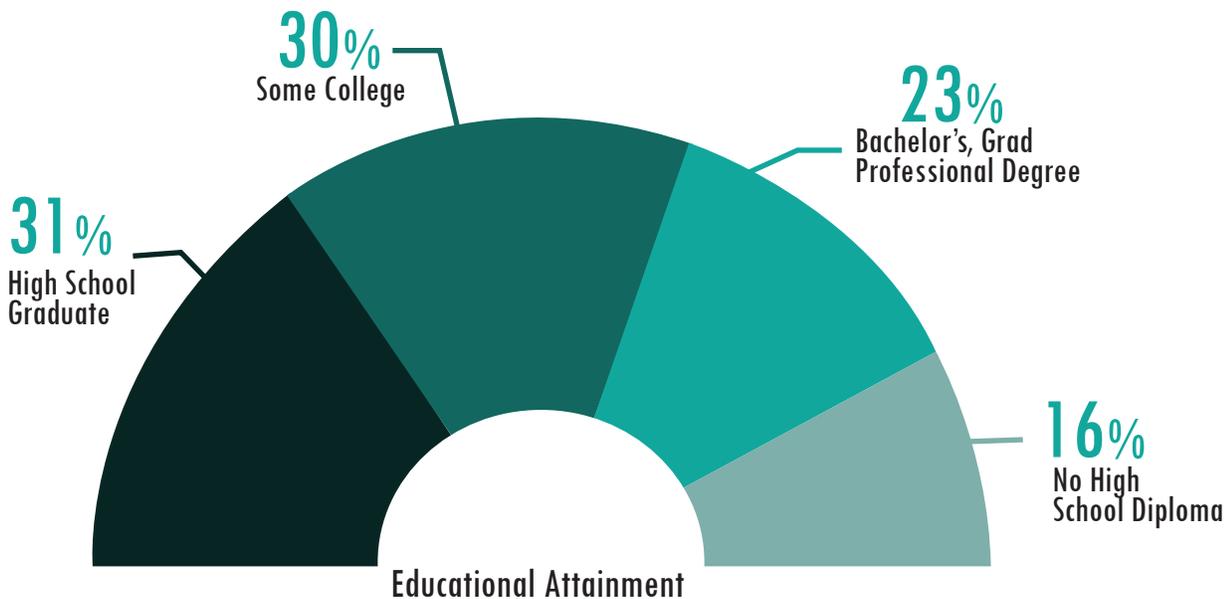
DEMOGRAPHICS — Population: 36,420 Median Age: 29.5



2016 Population by Race



2016 Population by Age



ECONOMIC SUMMARY —

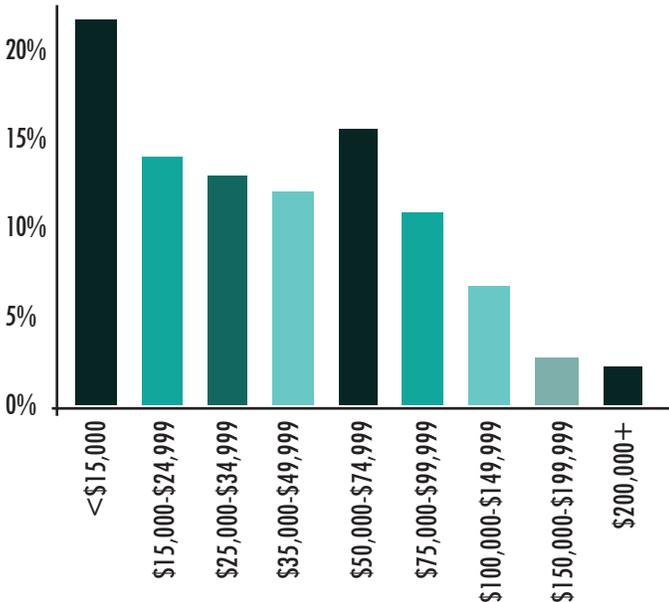
Economic Indicators

Median Household Income	\$ 35,732
Per Capita Income	\$ 20,033
Median Net Worth	\$ 27,218
Unemployment	8.7%
Poverty	10,875 people 32.8% of district

County Maintained Roads

30.39 Miles Paved **83.57** Miles Unpaved

Household Income



2016 Employed Population by Industry

1.6%	Agriculture/Mining
6.4%	Construction
7.3%	Manufacturing
3.8%	Wholesale Trade
13.3%	Retail Trade
2.4%	Transportation/Utilities
2.5%	Information
6.8%	Finance/Insurance/Real Estate
47.5%	Services
8.3%	Public Administration
16,054	Total

Land Use*: Rural: 71.66% Suburban: 2.14% Urban: 4.13% Military Installation: 22.07%

Educational Facilities: Olympia Learning center, Hopkins Elementary, Hopkins Middle School, Gadsden Elementary and Webber Elementary

Healthcare Facilities: Eastover Family Practice, Piedmont Pathways Community Residential Care Facility, Williams Community Care Home and Life Care Center of Columbia.



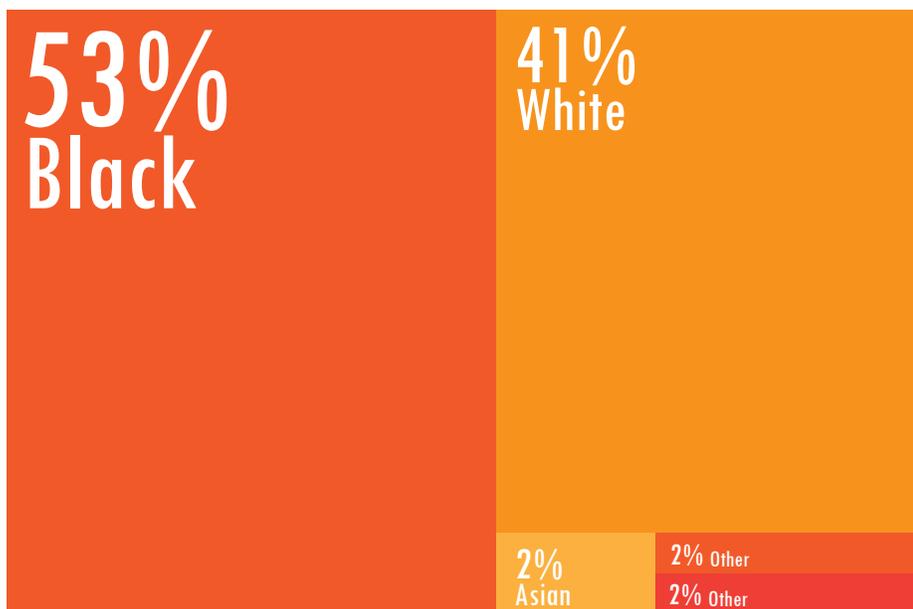
Elected in 2016 to fill an unexpired term, and again in 2016 for a full term, Dalhi Myers is now in her "second" term on Richland County Council. An experienced international lawyer, Ms. Myers has practiced corporate law for more than 20 years. Her client base has included the world's largest company and smaller "mom & pop" businesses. Ms. Myers looks forward to working with her colleagues to provide expanded services to her constituents and to all citizens in South Carolina's Capital County, her home.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.

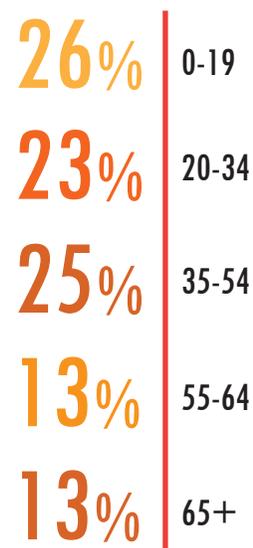
DISTRICT ELEVEN

Norman Jackson represents District Eleven. The district contains parts of the City of Columbia as well as Horrell Hill. The district is also home to the McEntire Joint National Guard Base.

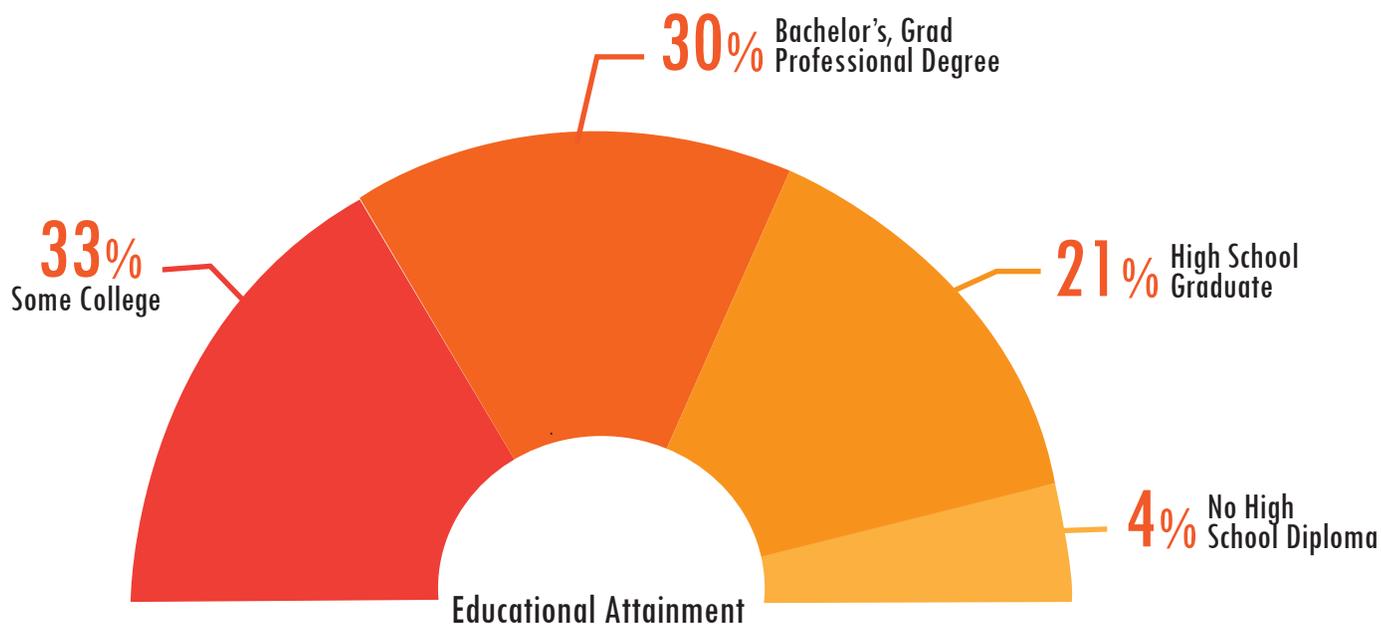
DEMOGRAPHICS — Population: 36,661 Median Age: 36.3



2016 Population by Race



2016 Population by Age

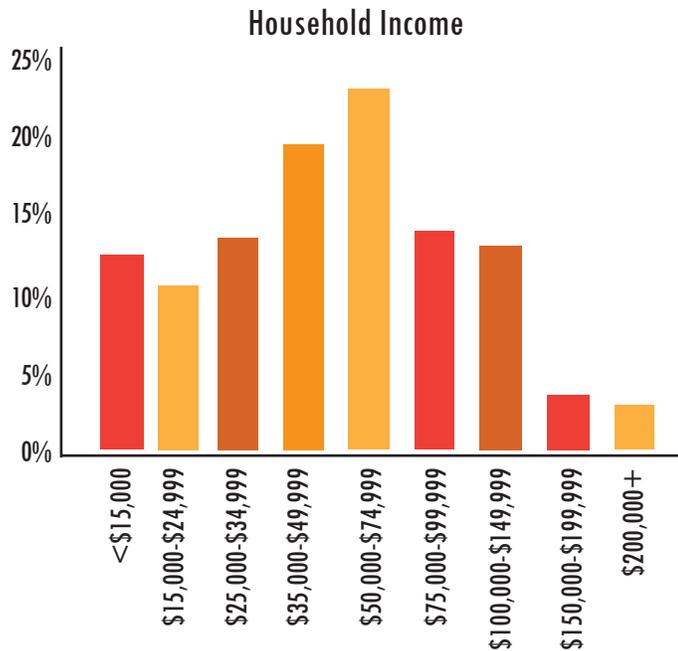


ECONOMIC SUMMARY —

Economic Indicators

Median Household Income	\$ 50,016
Per Capita Income	\$ 26,100
Median Net Worth	\$ 72,627
Unemployment	6.9%
Poverty	4,551 people 12.3% of district

County Maintained Roads
53.63 Miles Paved **22.95** Miles Unpaved



2016 Employed Population by Industry

0.9%	Agriculture/Mining
5.8%	Construction
11.6%	Manufacturing
2.3%	Wholesale Trade
13.1%	Retail Trade
5.2%	Transportation/Utilities
1.9%	Information
6.8%	Finance/Insurance/Real Estate
44.0%	Services
8.4%	Public Administration
18,005	Total

Land Use*: Rural: 57.71% Suburban: 30.72% Urban: 6.51% Military Installation: 5.06%

Educational Facilities: Meadowfield Elementary, Annie Burnside Elementary, Mill Creek Elementary, Caughman Road Elementary, Lower Richland High School, Horrel Hill Elementary and Southeast Middle School.

Healthcare Facilities: William Jennings Bryan Dorn VA Medical Center, Hopkins Pediatric & Family Practice, Doctor's Care Columbia East, Medcare Urgent Care, Sivad Primary Care Associates, Turning Point CRCF, Countrywood Nursing Center and the Fresenius Medical Care Lower Richland.



Representing District 11 since 2006, Norman Jackson recently served as the immediate past Chairman of the Richland County Council. Mr. Jackson is a consensus-builder, bridging the diverse needs of resident constituents and the business community. As a former Richland County planning commissioner, he has extensive expertise in land use and economic development.

*Percentages are based on Future Land Use Designations from the current Richland County Comprehensive Plan.



Richland County Government
2020 Hampton Street
Columbia, SC