



RICHLAND COUNTY GOVERNMENT ANNUAL BUDGET

2012-2013





Richland County Government

Annual Operations and Funding Guide

Fiscal Year 2012-2013

Richland County Council

Kelvin Washington-Council Chair
L. Gregory Pearce, Jr.-Vice Chair

Bill Malinowski
Joyce Dickerson
Seth Rose
Gwendolyn Kennedy
Jim Manning
Val Hutchinson
Norman Jackson
Paul Livingston
Damon Jeter



“Uniquely Urban, Uniquely Rural”
The Best of Both Worlds

Tony McDonald
Interim County Administrator

Sparty Hammett
Assistant County Administrator

Daniel Driggers
Finance Director

Kevin Etheridge
Budget Manager

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Richland County Council District Map



Bill Malinowski
District 1



Joyce Dickerson
District 2



Val Hutchinson
District 9



Jim Manning
District 8



Gwendolyn Kennedy
District 7



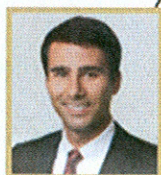
Damon Jeter
District 3



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District 11



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District 4



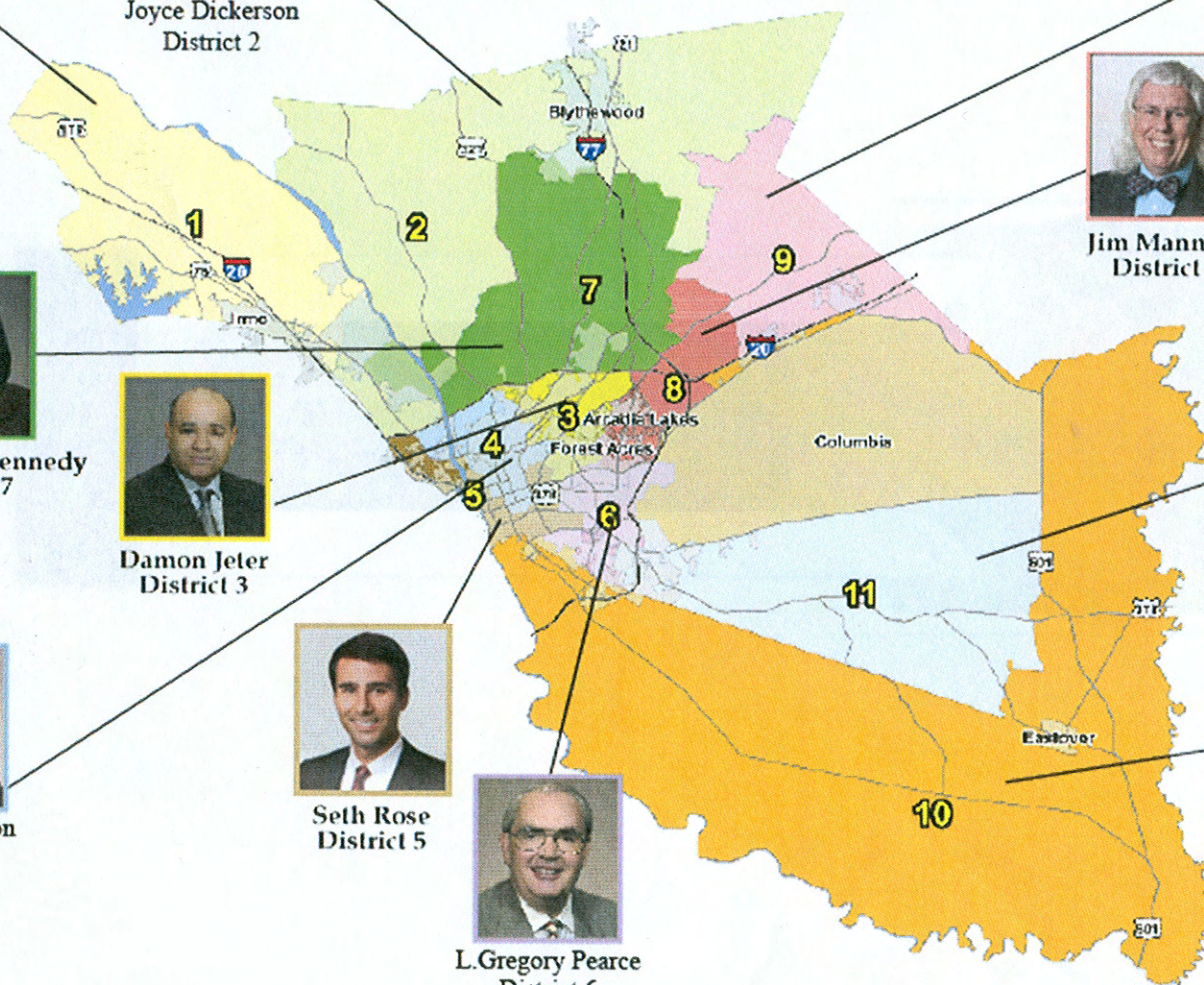
Seth Rose
District 5



Kelvin Washington
District 10
Chair



L. Gregory Pearce
District 6
Vice Chair



Richland County Government

About The Cover

The cover of this document is an original creation by Melinda Edwards, a Richland County employee.

Distinguished Budget Presentation Award

The Government Finance Officer's Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Richland County, South Carolina for its annual budget for the fiscal year beginning July 1, 2011.

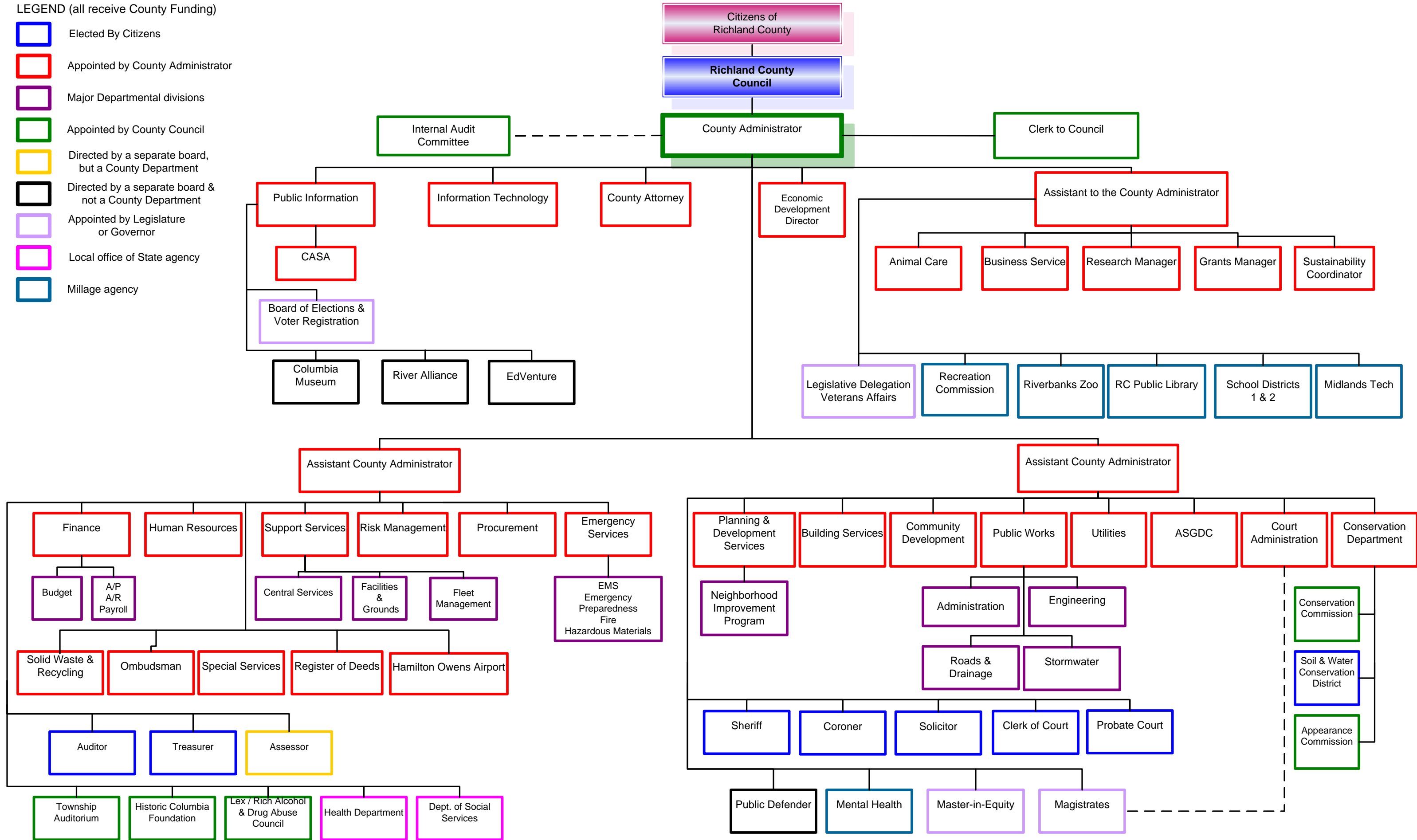
In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



LEGEND (all receive County Funding)

- Elected By Citizens
- Appointed by County Administrator
- Major Departmental divisions
- Appointed by County Council
- Directed by a separate board, but a County Department
- Directed by a separate board & not a County Department
- Appointed by Legislature or Governor
- Local office of State agency
- Millage agency



Reader's Guide

The purpose of this document is to communicate Richland County's fiscal year 2013 adopted budget in a useful format for all interested parties. The County's budget is a financial guide for its citizens, staff, and elected officials. This Reader's Guide, a Table of Contents, and a Glossary are available to make this document easier to read. The Transmittal Letter and the Budget Message should assist the reader with understanding the major aspects of the budget.

Document Organization

This budget document describes how Richland County Government 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 recognizing that many of our readers need certain essential information in a quick, accessible, and digestible format. We have also tried to provide greater detail for those who wish to inquire in greater depth.

The **Budget Summary** section contains information concerning all County financial information at the fund level. It presents detail for all funds appropriated by County Council for fiscal year 2013.

The reader can find narrative information about County goals, geography, and demographics, along with 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 specific dollars are used by 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, and Enterprise Funds** sections contain information about the various budgetary funds at the department level. This is the section that will guide the reader to discern expenditure information concerning a specific fund or department. It includes the budget appropriation for all county departments that are funded by County Council.

Each departmental summary segment is intended to highlight budget and policy issues of each department presented in the following format:

- mission statements
- goals and objectives
- performance measures
- fiscal plan
- funded positions comparison for three 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 2013 is the period from July 1, 2012 through June 30, 2013.

All information is presented using a three year comparison format that includes FY11 actual revenues and expenditures as well as FY12 and FY13 budgeted revenues and expenditures.

One of the challenges in compiling budget information is to walk the fine line between providing too much detail and not providing enough for the reader. In this document, we have attempted to present the budgetary information in a user-friendly format that allows all readers to obtain answers to specific funding questions without being bogged down in unnecessary detail.

Anyone interested in obtaining additional information concerning the Richland County Budget is encouraged to contact the Richland County Ombudsman's Office at (803) 929-6000 or visit the county's website at www.rcgov.us.

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Office of the County Administrator

LETTER OF TRANSMITTAL

The Honorable Members, Richland County Council,

I am pleased to present to you the fiscal year 2013 budget for Richland County adopted by County Council on May 31st, 2012. Council's goal was to adopt a responsible budget that considered the impact on taxpayers, was financially sound, funded mission critical services, avoided reductions in services and workforce, and acknowledged the value of county employees. I believe that the FY13 budget addresses these goals and echoes the County's strategic plan:

Strategic Priority	Funded in FY13 Budget
Manage Growth	New Sustainability Coordinator position
Improve Transportation Infrastructure	Road Maintenance Fee and CMRTA funding
Enhance Public Safety	Mission critical capital and compensation adjustments
Promote Economic Opportunities	New Existing Industry Manager position
Engage the Community	Website redesign project; broadcasting Council meetings

Every budget year is challenging, but the last few years of budgeting during a recession has required careful prioritization and the utilization of cost saving strategies such as hiring freezes and deferred capital replacements. To complicate matters, the State of South Carolina again decided not to fund the Local Government Fund at the required statutory level, while still imposing unfunded mandates. At the same time, demand for services continues to grow while the employees delivering those services have gone without pay increases for three years. Despite these challenges, Council was able to adopt a budget that maintains our quality service levels and provides increases for the county workforce through a market rate adjustment.

In order to balance the budget, Council voted to increase General Fund taxes to the maximum millage rate allowed under state law and instituted a four month hiring freeze as positions become vacant. These strategies along with years of prudent financial management have positioned the county to again avoid service cuts, layoffs, and furloughs. This budget will enable the county to maintain its strong financial position and provide the quality services that citizens have come to expect.

The subsequent Budget Message will discuss the budgetary highlights, provide a detailed analysis of the appropriated budget, and explain the potential future operational impacts.

Respectfully Submitted,

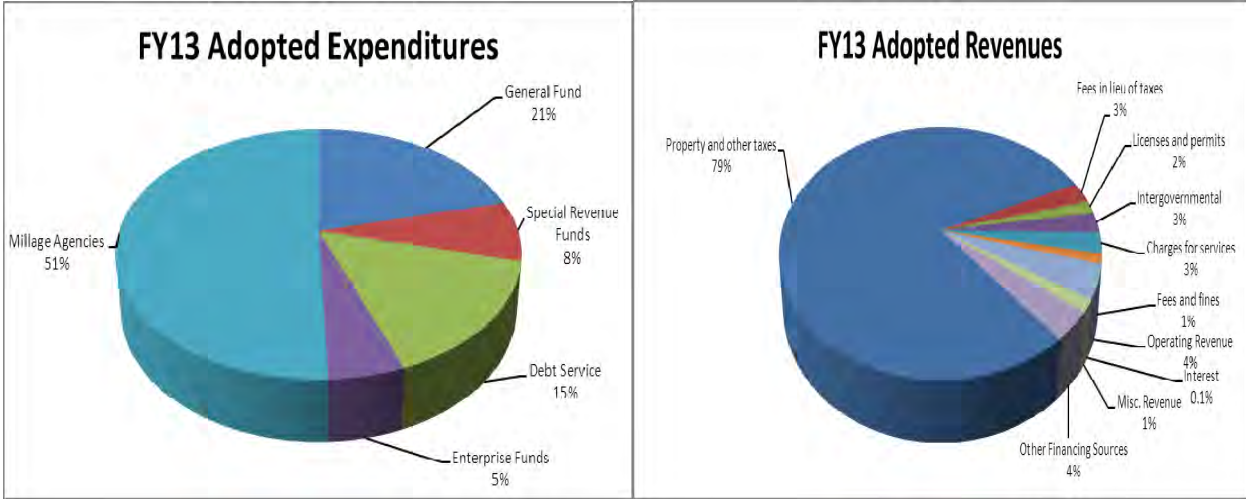
Handwritten signature of Tony McDonald in cursive.

Tony McDonald
Interim County Administrator

Budget Message

The total county adopted budget, excluding capital projects, for FY13 is \$697 million, increasing \$26 million or 3.8% from \$671 million in FY12. For comparison purposes, capital projects are excluded since funding is not finalized until later in the year. The table below provides the adopted budgets and percent change by fund type for the three previous fiscal years. Specific changes in the various funds are detailed in the following budget message and throughout this document.

	2011 Adopted	2012 Adopted	% Change	2013 Adopted	% Change
General Fund	\$134,823,817	\$139,300,965	3.3%	\$146,913,504	5.5%
Special Revenue Funds	\$45,302,996	\$52,390,199	15.6%	\$53,914,920	2.9%
Debt Service	\$96,371,228	\$103,474,004	7.4%	\$107,604,895	4.0%
Enterprise Funds	\$33,940,589	\$34,836,760	2.6%	\$35,771,396	2.7%
Millage Agencies	\$336,145,590	\$341,731,150	1.7%	\$353,240,849	3.4%
Total	\$646,584,220	\$671,733,078	3.9%	\$697,445,564	3.8%



Funding for County Operating Costs is generated from a variety of sources. Below is a breakdown of the FY13 projected county revenue by source category with the exception of capital projects.

Revenue Source	2011 Adopted	2012 Adopted	% Change	2013 Adopted	% Change
Property and other taxes	\$517,218,326	\$534,975,885	3.4%	\$554,296,168	3.6%
Fees in lieu of taxes	\$18,486,680	\$18,711,969	1.2%	\$18,598,198	-0.6%
Licenses and permits	\$10,203,765	\$10,723,765	5.1%	\$11,067,870	3.2%
Intergovernmental	\$18,559,255	\$18,057,068	-2.7%	\$18,691,799	3.5%
Charges for services	\$16,904,222	\$16,977,607	0.4%	\$18,455,945	8.7%
Fees and fines	\$8,287,424	\$8,681,652	4.8%	\$9,111,761	5.0%
Operating Revenue	\$28,313,730	\$29,063,824	2.6%	\$30,062,826	3.4%
Interest	\$827,886	\$698,734	-15.6%	\$515,307	-26.3%
Misc. Revenue	\$6,972,654	\$9,952,876	42.7%	\$10,517,369	5.7%
Other Financing Sources	\$20,810,278	\$23,889,698	14.8%	\$26,128,321	9.4%
Total	\$646,584,220	\$671,733,078	3.9%	\$697,445,564	3.8%

Ad valorem taxes, or property taxes, account for 79% of the revenue for all funds combined when debt service is included.

Beginning in FY08, County Council has been statutorily limited to raising millage above the rate imposed for the prior tax year by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the county as determined by the State Budget and Control Board.

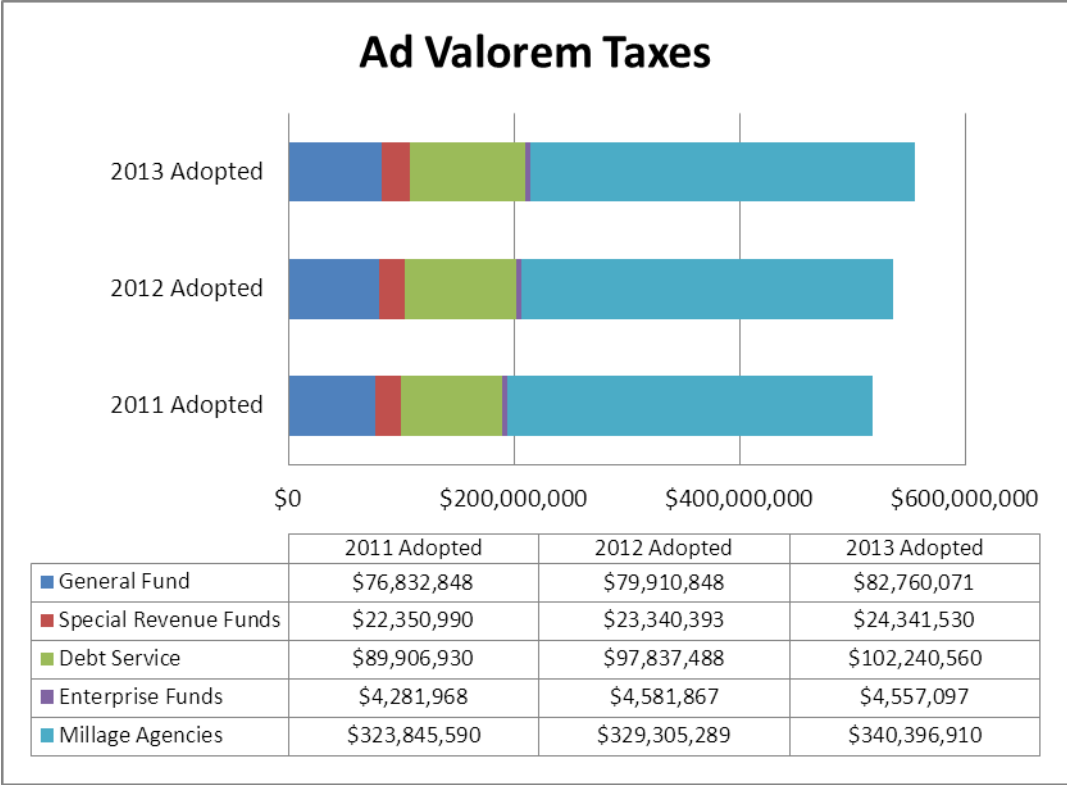
Budget Message

The millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments. The millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of Council for several identified reasons including: preceding year deficit, catastrophic event, compliance with a court order, taxpayer closure that decreases by 10% or more the amount of revenue payable to the taxing jurisdiction in the preceding year, and compliance with a regulation enacted by the federal or state government after June 7, 2006 for which an appropriation is not provided by the Federal or State Government.

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 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 this budget document, the LOST revenue and credit is reflected in the property tax information provided.

A breakdown of the property taxes by fund type is provided below:



Agency Funding

Revenue Plan

An ad valorem tax assessment is the method used to pay for all Agency funding. The seven agencies’ operating budgets consist of approximately 61% of the total ad valorem taxes assessed exclusive of the tax credit in Richland County. Based on tax estimates from the County Auditor, the County Council voted to go to the millage cap for all seven of the agencies in FY13.

Budget Message

Expenditures Plan

Fund	2012 Adopted	2013 Adopted	% Change
Richland County Recreation Commission	\$11,065,594	\$11,481,900	3.8%
Columbia Area Mental Health	\$1,796,600	\$1,831,000	1.9%
Public Library	\$20,176,600	\$21,519,000	6.7%
Riverbanks Zoo	\$1,923,400	\$1,962,000	2.0%
Midlands Technical College	\$6,443,084	\$6,825,000	5.9%
School District One	\$178,542,844	\$186,309,025	4.3%
School District Two	\$121,783,028	\$123,312,924	1.3%
Total	\$341,731,150	\$353,240,849	3.4%

Agency funded operating expenditures are \$353 million in FY13 compared to \$341 in FY12, increasing \$12 million or 3.4%. As in previous years, education appropriations for the School Districts comprised the majority of this increase.

Looking Toward the Future

Agency funding for future years will be challenging for county leadership as the millage cap legislation limits the county's ability to fully fund the requests of the various agencies. The county, in partnership with the agencies, will implement a strong capital planning program to anticipate future operational funds needed to operate and maintain new facilities.

General Operating Fund

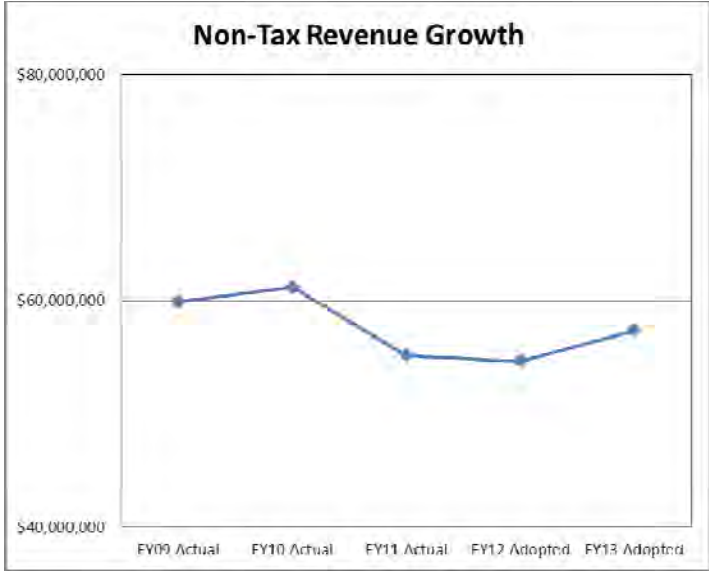
Revenue Plan

A key component of the budget is the portion funding the day-to-day services – the general operating budget. In addition to property taxes, Richland County continues to rely on a variety of revenue sources to finance these operating activities. During each budget preparation phase, County Council requests that all new potential revenue sources and fee changes be identified and presented as part of the recommended budget. The county continues to evaluate potential revenue sources in an effort to further reduce the reliance on property taxes; however, no additional significant revenue sources were added or fee changes made for the FY13 general fund budget.

The total county general fund revenue for FY13 is estimated at \$146 million compared to \$139 million in FY12. Of the \$146 million revenue budgeted, \$6.7 million is budgeted use of General Operating fund balance and \$500k is a one-time transfer in from the Neighborhood Redevelopment Fund. While the county strives hard not to budget for the use of general operating fund balance and other one-time funding sources, due to the challenging economic times that have led to significantly reduced revenues in areas like state aid and interest, the county found it necessary to rely on one-time funds in order to maintain the level of services the citizens' have come to expect. It should be noted that under its own budgetary pressures, the State of South Carolina again suspended its statutory formula for local government assistance. The county continues to operate on the premise that the use of one-time funding sources should be limited to infrequent, one-time expenditures when possible.

For FY13, property taxes account for 56.3% of the general operations revenue plan compared to 57.3% in the previous fiscal year. Ad valorem tax estimates in FY13 increased \$2.8 million to \$82.7 million from the FY12 tax estimates of \$79.9 million as County Council approved going to the millage cap for the General Fund. Non-property tax revenue estimates increased \$4.7 million or 3.4%, due to increased revenue estimates for Charges for Services and a \$2 million increase in fund balance appropriated compared to the previous fiscal year. This is inclusive of \$1.9 million in other financing sources associated with the continued use of a cost allocation plan. The chart below depicts the general fund non-tax revenue growth and decline over the last five years, without considering the use of fund balance, as this is considered a one-time revenue source.

Budget Message



Other Taxes, which includes County Documentary Stamps and County Recording Stamps, account for approximately \$1.9 million or 1.3% of the county General Fund. Collections have leveled off for these sources over the last few years as the challenges in the housing market remain.

Licenses and Permits are projected to generate approximately \$11 million in FY13 to support the general county operations. The budget for licenses and permits is estimated to increase by \$.3 million or 7.5% in FY13 driven largely by the revenues generated by franchise fees and business licenses.

Intergovernmental funding consists primarily of the Local Government Funding (LGF) received from the state. The state made large decreases to the LGF in FY09, and further reductions were made to the FY10 and FY11 funding levels. LGF revenue for FY13 is projected to be \$12.4 million, which will provide approximately 9% of the general operating fund revenue compared to previous years where it made up about 14-15% of the general fund revenue plan. Richland County adopted the same LGF amount for FY13 as in FY12 as there was uncertainty that the state budget process would provide any funds beyond the previous year’s amount.

Charges for Services comprises over 12.2% of the general fund revenue in FY13 at \$17.9 million. The revenue generated in this category has increased due to projected growth in various court fees and EMS charges.

Miscellaneous Revenue and Other Financing Sources accounts for approximately 10.8% of the general fund revenue plan. The key drivers in this group for FY13 are budgeted use of fund balance and an operating transfer in of \$1.9 million from the continued use of a cost allocation plan. The budgeted use of fund balance for FY13 accounts for approximately 4.6% of the total revenue sources.

Expenditures Plan

General Operating Fund Expenditures are \$146.9 million in FY13, increasing \$7.6 million or 5.5% from FY12 expenditures of \$139.3 million.

	2012 Adopted	2013 Adopted	% Change	\$ Change
Personnel	\$99,641,299	\$105,625,218	6.0%	\$5,983,919
Operating	\$34,141,768	\$35,334,263	3.5%	\$1,192,495
Capital	\$2,092,773	\$2,115,201	1.1%	\$22,428
Transfers Out	\$3,425,125	\$3,838,822	12.1%	\$413,697
Total	\$139,300,965	\$146,913,504	5.5%	\$7,612,539

Budget Message

The **Personnel Service** category reflects all salaries and associated benefits including full and part-time payroll, overtime pay, mandatory contributions to the SC Retirement system, insurance premiums, Other Post Employment benefits, and worker's compensation payments. Personnel Service expenditures increased \$5.9 million or 6.0% from \$99.6 million in FY12 to \$105.6 million in FY13. These expenditures account for 72% of the general fund budget in FY13. This is consistent with previous years as the county is a service organization where funding for personnel is consistently a larger percentage of the budget.

One of the most prominent issues Council addressed in the budget process was employee compensation as employees had gone three years without any increases. The increase in the personnel expenditures for FY13 is primarily due to \$4.3 million for market rate compensation adjustments, \$750k for insurance increases, and \$700k for the state mandated increased employer share to the SC Retirement system. At the same time, the budget includes the continued suspension of longevity pay and performance enhancement pay programs. Also, the FY13 budget includes a four-month hiring freeze for positions as they become vacant, excluding Sheriff, Detention, EMS, Solicitor, Voter Registration, and Animal Care.

Also included in the Personnel Services budget for FY13 is \$3.5 million for partial funding for the accounting pronouncement GASB 45. Under this pronouncement, the County is required to account for post retirement benefits beginning in FY08. The \$3.5 million is set aside to address this requirement and the county plans to continue an annual contribution in future years.

The **Operating Expenditures** category includes expenditures such as supply costs, utilities, fuel, rent, and professional service contracts. This category also includes dollars budgeted to support outside organizations. The outside organization component includes several million dollars annually in payments to various non-profit service providers. Operating expenditures reflect an increase of \$1.2 million or 3.5% from \$34.1 million in FY12 to \$35.3 million in FY13. Some of the major drivers in this increase include fuel costs, special contracts, professional services, and electricity.

Capital Outlay includes building improvements, purchase costs of fleet vehicles, and other equipment greater than \$5k. Total funding for FY13 increased \$413k or 12.1% from FY12 as the county continued to focus on budgeting for only critical capital outlay expenditures. Total FY13 funding is \$2.1 million.

Since 2003 an additional \$2.0 million dollars of capital vehicle replacement has been funded from debt service through the issuance of county bonds as a part of a four-year replacement plan for public safety vehicles. Favorable interest rates have made this a good short-term option; however, we must carefully manage the use of bond money for recurring capital needs.

Transfers Out includes the following transfers from the General Fund to the following funds: \$100k to Airport, \$353k to Victim's Assistance, \$1.6 million to Emergency Telephone, \$1.6 million to Public Defender, and \$155k to Lower Richland Utility.

Looking Toward the Future

The County continues to closely monitor expenditures in the aforementioned categories to ensure budgetary compliance and operational efficiency. As the economy improves, the County will need to consider reinstating the Pay for Performance and Longevity pay programs to encourage employee retention and attract top notch workers. In addition, funding for capital items will need to return to pre-recession levels to keep pace with demand and aging equipment.

Future funding for the on-going operations of the county are constantly being analyzed to determine the best method of financing. As discussed later in this document, there are several capital projects in process that will create additional funding requirements in coming years and plans to properly fund those operations are underway.

Budget Message

Special Revenue

Revenue Plan

These funds account for designated resources that are restricted to expenditures for specific purposes and require that the expenditures be managed not to exceed the projected revenue. Following are highlights of some of the larger special revenue funds.

Fire Service revenues are funded primarily through property taxes; therefore, this fund is also subject to the millage cap legislation. Council did not approve a tax increase, though the fund increased by 5.7% from \$20.4 million to \$21.6 million due an additional appropriation of fund balance. An \$830k transfer out to the Emergency Telephone Fund for the Fire portion of the 911 call center was budgeted as well.

The **Emergency Telephone System** subscriber fee was approved for an increase from .38 cents to .50 cents effective July 1, 2008. This fee remains unchanged. The budget includes a transfer in of \$2.5 million from the General Fund and the Fire Fund. \$1.8 million of fund balance was also budgeted to allow for the purchase of several capital items.

The **Hospitality Tax** fee was implemented in FY04 as a 2% tax on gross proceeds of sales on prepared meals and beverages, used for the dedicated purpose of improving services and facilities for tourists. Collections reflected a strong positive trend over the first few years before leveling off in FY08. Council previously suspended half of the tax, however, the 1% returned effective July 1, 2012, bringing the hospitality rate back to 2%.

The **Road Maintenance** fee was implemented in FY02 and is a constant revenue source. Because it is a fee, the total revenue leveled off and will not materially change without an increase in the fee schedule. In FY07, a budget amendment was approved to add \$16 for private vehicles and \$24 for commercial vehicles to the road maintenance fee to create a **Mass Transit** fund. The fee was intended to be temporary as a Transportation Study Commission evaluated other options to develop a long-term funding solution for mass transit; therefore, the mass transit fee ended in October of FY09, generating only \$1.7 million in revenues. However, Council voted to reinstate the fee in FY10 for two years at \$10 for private vehicles and \$15 for commercial vehicles. In the FY12 budget, Council voted to extend the fee for one year at a rate of \$5 for private vehicles and \$7.50 for commercial vehicles. Since the fee ended, FY13 funding was approved as an appropriation of fund balance derived from FY12 collection of the fee.

The **Stormwater** program is funded through an ad valorem tax assessment so this fund is also subject to the millage cap legislation. No millage increase was approved for FY13; therefore the tax rate remained at the same level since FY08. Additionally, \$558k of fund balance was budgeted, \$500k of which will be transferred out to the Utilities Systems.

Funding for the **Public Defender** continues to be a transfer from the General Fund, with an increase of \$250k from the FY12 funding level.

Expenditures Plan

Special Revenue expenditures are \$53.9 million in FY13 compared to \$52.3 in FY12, an increase of \$1.5 million or 2.9%. The adopted Special Revenue budgets are shown by fund below.

Budget Message

Fund	2012 Adopted	2013 Adopted	% Change
Victim's Rights	\$1,053,700	\$1,093,512	3.8%
Tourism Development	\$975,000	\$1,300,000	33.3%
Temporary Alcohol Permits	\$92,465	\$348,622	277.0%
Emergency Telephone System	\$4,807,481	\$6,548,216	36.2%
Fire Service	\$20,488,254	\$21,659,050	5.7%
Stormwater Management	\$3,624,000	\$3,487,788	-3.8%
Conservation Commission Fund	\$1,087,500	\$725,000	-33.3%
Neighborhood Redevelopment Fund	\$1,471,167	\$1,433,650	-2.6%
Hospitality Tax	\$8,121,101	\$6,707,284	-17.4%
Accommodation Tax	\$794,881	\$840,500	5.7%
Title IVD - Sheriff's Fund	\$80,000	\$85,000	6.3%
Drug Court Program	\$57,000	\$110,000	93.0%
Road Maintenance	\$6,750,000	\$6,338,648	-6.1%
Mass Transit	\$1,670,000	\$1,670,000	0.0%
Public Defender	\$1,317,650	\$1,567,650	19.0%
Total	\$52,390,199	\$53,914,920	2.9%

Looking Toward the Future

When reviewing future operational impacts, Special Revenue Funds are unique in that they typically are funded from a dedicated source for a specific purpose. Therefore long-range planning is a critical part of the fund analysis to ensure that the anticipated revenue stream can maintain the funding level required. Below are several major impacts to operations in the coming years.

*Mass Transit...*With the Mass Transit fee ending in FY12, funding the bus system beyond FY13 is being put before the voters in the November 2012 elections in the form of a one penny transportation sales tax referendum.

Fire Service... The County has agreed with the City of Columbia on a continued contract to deliver fire services. Capital needs in the fund continue to mount as service needs grow.

*Victims Assistance...*The annual subsidy from the General Fund could increase unless revenues keep pace with the growth of personnel costs in this fund.

*Hospitality Tax...*The County has committed Hospitality Taxes to projects with long-term debt service requirements including a new recreational complex. As the County owned projects come online, long-term operating impacts must be considered in budget planning.

Enterprise Funds

Revenue Plan

All enterprise funds are designed to be self-supporting through user fees or charges for services. Revenue projections are developed to ensure that fees are set at a level that will allow for the recovery of the cost of the operation. The county works to ensure that all funds maintain a conservative level of fund balance to preserve the ongoing operation needs and provide a consistent funding level to meet major and one-time capital requirements.

Solid Waste Revenue is broken into two divisions: Collection and Landfill.

- ⇒ **Collection Division** Revenue is driven by the contract cost of the outside collectors. The FY13 budget maintains the fees that were increased in the FY09 budget: curbside service at \$249 and backyard at \$622.

Budget Message

⇒ **Landfill Division** This division is supported by several revenue sources with the majority funded through an ad valorem tax. The FY13 tax rate is unchanged, the eighth year without a tax increase.

The Broad River and Lower Richland Utility systems are funded through charges for services for water and sewer usage in the unincorporated areas of the county. The county issued \$15 million in bonds during 2004 for a new facility and an additional \$16.9 million in 2007 due to revised project costs. With the approval of the bonds in 2007, Council approved a rate increase for sewer customers and an increase to tap fees to help support the Broad River system. An additional increase in sewer rates was approved in the FY11 budget. The unified sewer rate did not change for FY13.

The Parking Garage is funded through user fees as well as through a \$47k budgeted use of fund balance.

Hamilton-Owens Airport is funded through hanger rentals and user fees as well as a transfer in from the General Fund of \$100k.

Expenditures Plan

Enterprise funded expenditures are \$35.7 million in FY13 compared to \$34.8 million in FY12, an increase of \$900k or 2.7%. The enterprise funds budgets are balanced with the revenue estimates totaling the expenditure projections.

Fund	2012 Adopted	2013 Adopted	% Change
Solid Waste Enterprise Fund	\$28,113,764	\$28,842,986	2.6%
Broad River Enterprise Fund	\$5,768,659	\$5,663,066	-1.8%
Lower Richland Enterprise Fund	\$311,187	\$725,411	133.1%
Parking Enterprise Fund	\$284,850	\$182,456	-35.9%
Hamilton-Owens Airport	\$358,300	\$357,477	-0.2%
Total	\$34,836,760	\$35,771,396	2.7%

Looking Toward the Future

Managing funding requirements with available resources will continue to be a challenge in the enterprise funds.

Solid Waste Fund... Over the last few years, the hauler contractual costs have risen significantly, largely due to rising fuel prices. The County renegotiated the hauler contracts at the end of FY08 in an effort to stabilize the exponential growth of expenditures in the fund. The Solid Waste budget, specifically the hauler contractual payments, will continue to be closely monitored in FY13 to assist in developing a long-term funding strategy for this fund.

*Lower Richland Utility System...*A Rural Development loan has enabled the Hopkins system to add a significant number of water customers. As the utility systems continue to grow and add on new customers, revenues must be set at a rate to recover expenditures.

The Fiscal Year 2013 budget along with the Strategic Plan represents County Council’s plan for Richland County to remain a productive community while maintaining fiscal stability for future years. More information on the County’s Strategic Plan can be found later in this document.

Should additional information about Richland County or the FY13 budget be needed, please contact the County Ombudsman Office at (803) 929-6000 or email ombudsman@rcgov.us.

Thank you for interest in and support of Richland County.

Overview of Richland County

History

Richland County is a 770+ square-mile expanse of lowland and rolling sandhills that occupies 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 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, only the second planned city in history of the United States (Savannah, Georgia was the first), was born. By 1794, with the establishment of the courthouse downtown, Columbia also became the county seat.

Initially named South Carolina College, the University of South Carolina, was established in Columbia in 1801. 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 1850’s, 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 altar 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 our nation’s largest Army basic training facility.

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 1980’s, 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

Overview of Richland County

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.

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 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.

Geography & 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 ranks as the most urban county in the State, and ranks 14th in the State in terms of size with 757 square miles. In 2000, 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 make up consists of 60% residential, 26% commercial, and 14% Industrial.

The county population has shown steady growth over the past century from 142,000 in 1950 to over 384,000 according to the 2010 census numbers. The County has one of the youngest populations statewide, ranking 2nd in terms of lowest median age at 32.6 years and 5th in the total number of persons under the age of 18.

Approximately 296,000 residents are over the age of 18 or 77% of the county. Approximately 83% of those eligible are registered voters and 64% voted in the last election. The gender composite is evenly spread with 48.7% male and 51.3% female, with the median age in Richland County mirroring the State at 32 years old.

Overview of Richland County

Population growth, while originally centered in the urbanized area of Columbia, has spread along the County's Interstates over time, at first along I-26 and 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 twenty years however the county continues to work toward personal income growth that exceeds the 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 Second World War, while today it is primarily service-and-government-oriented. State and federal payrolls are major sources of revenue for residents of the County. In 2007, the State of South Carolina employed 22,768 people in the County.

Additionally, Fort Jackson, a large permanent Army base located in Columbia, significantly impacts the Midlands economy. The installation instructs an average of 36,000 soldiers in basic training and advanced individual training each year. An additional 18,000 attend courses at the Soldier Support Institute, Chaplain Center and School, and Drill Sergeant School. Fort Jackson employs 5,200 civilians and provides services for more than 100,000 retirees and their families.

Top Ten Taxpayers in 2011:

<u>Company</u>	<u>Taxable Assessed Value</u>
South Carolina Electric & Gas	\$57,818,850
International Paper Co.	\$20,406,592
BellSouth Telecom, Inc.	\$15,628,230
Blue Cross/Blue Shield of SC	\$11,212,206
Cellco Partnership	\$7,404,590
Time Warner Ent. Advance	\$4,883,400
Westinghouse Electric Co.	\$6,056,825
Koyo Corporation of USA	\$3,764,552
Unum Group	\$3,134,952
US Reif/MJW Capital Center Fee	\$2,740,240

In addition to government, the County contains the home offices of Blue Cross/Blue Shield of SC, Colonial Life & Accident, and Siebels Bruce Group, Inc. Several major companies have relocated to Richland County in recent years such as Bose Corporation, American Italian Pasta Company, American KOYO, United Parcel Service, and Union Switch and Signal Company. Above are the top ten companies in Richland County based on taxes paid.

Richland County - 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.

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.

Council conducts its business first through the standing committees, the Administration and Finance Committee and the Development and Services Committee, as well as *ad hoc* committees formed to address more specific concerns. The committee meetings serve as a forum for discussion of issues in order for a recommendation to be made to the full Council. Council holds Regular Session meetings twice a month as well as additional Special Called meetings as necessary. County Council enacts legislation in one of three ways:

- 1) General Ordinances
- 2) Emergency Ordinances
- 3) Resolutions

General ordinances are the most formal and binding type of Council legislation. Any member of Council may introduce an ordinance. General ordinances apply to tax levies, property disposition, leases, contracts, large purchases, and other significant undertakings. Each ordinance requires three readings of the legislation that occur during three separate Council meetings prior to adoption. In addition to legal readings, a public hearing may be held. If adopted by the majority of Council, the proposed ordinance becomes official.

Emergency ordinances may be passed in one reading by a two-thirds vote of Council. No such ordinance can levy taxes, change service rates, or grant franchises. These ordinances are designed to meet emergencies affecting public safety, health, or property of citizens. Resolutions are a temporary enactment expressing policy, intent, or consensus of Council that must be adopted by a majority of Council.

Consequently, the functions of County Council are to:

1. Adopt and amend ordinances and resolutions
2. Determine how much money is to be spent and for what purposes
3. Determine what County taxes are to be levied
4. Approve contracts, agreements, and bids
5. Appoint citizens to boards and committees

In addition to County Council, the county has other elected officials as well, described below.

The County Auditor, who keeps the county’s record of real and personal property and calculates individual property taxes.

The County Treasurer, who collects property tax, receives other revenues such as state aid, and invests those funds until needed by the County.

The Coroner, who investigates deaths that occur for unknown or suspicious reasons.

The Sheriff, who serves as the chief law enforcement officer of the county.

The Clerk of Court, who is responsible for circuit and family court operations and for keeping records of the proceedings of both General Sessions and Common Pleas courts.

The Probate Judge, who is responsible for issuing marriage licenses, appointing guardians to supervise the care of minors and incompetent adults, overseeing the administration of estates, and handling the involuntary commitment of residents who suffer from various challenges.

The County Administrator, who, appointed by County Council and serving at their pleasure, is responsible for county operations including executing policies, directives, and legislative actions set by Council, directing operational and administrative activities of the county, preparing annual budgets, supervising the expenditure of funds, and being responsible for the employment and discharge of personnel.



Richland County 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.

Richland County Vision Statement

Richland County Government will be a model community for the state and nation. Our 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.

Richland County 2013 Strategic Plan

The Richland County Strategic Plan serves as a broad policy outline to guide council's priorities over five fiscal years: July 1, 2010 through June 30, 2015. The overall goals and strategies of the plan are implemented through a series of annual action plans developed by council each year (during the annual council retreat) which help direct the development of the county's annual budget. The strategic plan is carried out and evaluated annually by the county administrator and members of Richland County staff to ensure progress toward meeting the council's desired goals and objectives. More information on the strategic plan can be found at <http://www.richlandonline.com/departments/CountyCouncil/StrategicPlan/index.asp>.

Strategic Priority #1: Manage Growth

Goal: Richland County will develop and maintain a well-planned and attractive community that protects the investment of existing residents and businesses while balancing the needs for smart, sustainable, and environmentally-responsible growth.

Strategic Priority #2: Improve Transportation Infrastructure

Goal: Richland County will promote an efficient and sustainable multi-modal transportation network that improves public safety, minimizes congestion, reduces travel times, and provides access to economic opportunities.

Strategic Priority #3: Enhance Public Safety

Goal: Richland County will reduce the incidence of criminal activity and prevent the loss of life and property through enhanced public safety and emergency services.

Strategic Priority #4: Promote Economic Opportunities

Goal: Richland County will contribute to the prosperity of all residents by fostering a climate that is conducive to the creation of new jobs and continued expansion and diversification of the local economy.

Strategic Priority #5: Engage the Community

Goal: Richland County will increase citizen satisfaction, encourage participation, and improve regional cooperation by engaging the community through a comprehensive public outreach and communication strategy.

Budget Adoption Process

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.

Requirements

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 15 days 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.

Budget Calendar

The following information does not include every aspect of the annual budget process but it can be used as a road map of how Richland County creates the annual financial plan. The process for adopting the Budget consists of four distinct phases: Planning, Preparation, Review, and Adoption. The following section provides a description of the activities in each phase and a calendar as it relates to the FY13 budget process.

Planning Phase

<i>Date</i>	<i>Activity</i>
October - December	Staff reviewed previous budget process and formulated revenue estimates
November - December	Staff prepared departmental budget targets, instructions and training material
Early January	County Council annual offsite planning retreat

The Planning Phase begins in November with 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 January, County Council participates in a planning retreat, where they complete an extensive review of the prior year goals and accomplishments. At the retreat, the evaluation of Council’s long-term goals and establishment of short-term goals and objectives will guide the budget process for the coming year.

The planning phase concludes with the preparation of departmental budget targets, instructions and training material. Since personnel services account for approximately 72% 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 requests go through an annual justification process and are not based on prior year appropriations.

Preparation Phase

<i>Date</i>	<i>Activity</i>
December 5, 2011	Budget “Kick-Off” Meeting held with all County departments
January 27, 2012	All Internal Department budget worksheets due including estimates of operating expenditures and revenue as applicable to the budget office
April 6, 2012	Outside Agency Funding requests due to budget office
May 4, 2012	Millage Agency funding requests due to budget office

Budget Adoption Process

The preparation phase for all internal county departments began with a budget “kick-off” meeting. This meeting includes the delivery of budget instructions and reports. After this initial meeting, departments are required to develop their respective budget request, which consist of expenditure estimates in detail by line item and supporting narrative information. When expenditure needs exceed the target allocation, 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 requests are due by the first of March.

Review Phase

<i>Date</i>	<i>Activity</i>
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 of Recommended budget
May	County Council work sessions to review all aspects of Recommended budget

The Review Phase consists of scheduled meetings with the county administrator, assistant county administrators, department director, and budget staff to review and discuss the departmental budget requests. These sessions are held from February through mid-April. These meetings are designed to provide face-to-face communication and allow departments an opportunity to answer questions relative to their budget requests.

Adoption Phase

<i>Date</i>	<i>Activity</i>
May 1, 2012	Presentation of Administrator’s Recommended Budget and First Reading of Budget and Millage Ordinance
May 17, 2012	Public Hearing of Budget and Millage Ordinance
May 23, 2012	Second Reading of Budget and Millage Ordinance
May 31, 2012	Third and Final reading of Budget Ordinance (millage ordinance not finalized until September). Council clinched minutes of meeting for Budget

The Public Adoption Phase begins with the formal presentation of the County Administrator’s Recommended Budget in early May. After the formal presentation, several budget work sessions are scheduled with County Council, where they examine all line items of each of the departments’ recommended budget.

In mid-May, prior to the second reading of the budget, the Public Hearing is held, allowing additional contributions from the citizens of the county, prior to the budget moving to the final stage. Once final revisions are made, County Council adopts the Annual Budget and appropriates funding for the subsequent fiscal year.

Budget Amendment Procedures

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.

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 FY13 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 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.

Richland County Financial Policies

Richland County Council is accountable to its citizens for the use of public dollars. Our 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.

1. 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.

2. 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.

3. 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.

4. 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.

5. 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.

Richland County Financial Policies

6. 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.

B.Long-Range Planning - Capital Management Policies

1. 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.

i.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.

ii.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.

iii.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.

iv.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.

v.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.

vi.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.

2. Dedicated two tenths of percent (.2%) road maintenance fee revenue for county road paving improvement program will be restricted to funding the planning, design, construction and acquisition costs associated with building, renovating, or enhancing capital projects for streets, highways, traffic control, and transportation improvement operating costs.

3. 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.

C.Asset Inventory: No current policy statement

Richland County Financial Policies

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.

1. 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.
2. 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.
3. 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.

B.Fees and Charges

1. 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

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

Expenditure Policies

A.Debt Capacity, Issuance, and Management Policies

1. 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%.
2. 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.
3. 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.
4. 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.

Richland County Financial Policies

5. 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.
6. 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.
7. All County debt service fund balances shall maintain a level to cover eighteen months of required expenditures to service debt.
8. 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.
9. Debt financing should not exceed the useful life of the infrastructure improvement with the average bond maturities at or below ten years.
10. 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)
11. 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.
12. 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.
13. 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 Officer's 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:

1. 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

Richland County Financial Policies

expenditures. Currently, General Fund operating expenditures average \$7.1M 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.

2. 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.

i. 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.

3. Enterprise Reserves will be maintained to meet three objectives:

1) ensure adequate funding for operations; 2) to ensure infrastructure repair and replacement; and, 3) to provide working capital while providing a reasonably level rate change for customers.

A. 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.

B. 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.

C. 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.

4. 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.

5. 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.

Richland County Financial Policies

6. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements.

C. Operating/Capital Expenditure Accountability

1. 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.

2. The budget process is intended to weigh all competing requests for County resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

3. 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.

4. 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.

5. 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 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.

6. 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

1. 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.

2. 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).

3. 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.

Richland County Financial Policies

4. 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.

5. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

E. Other Policies

1. Special Revenue Fund - Accommodation Tax

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

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.”

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.

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.

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.

2. 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.

3. Special Revenue Funds

a. 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.

Budget Detail By Fund

The ***Budget Detail by Fund*** section provides an overview of the county budget at the fund type 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, an explanation of the purpose of each fund and a multiple-year comparison of funding levels is provided.

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.” Financial readers are typically familiar with a concept known as the “basis of accounting,” which describes the measurement method used in accounting for financial transactions. Examples include cash accounting, modified accrual accounting, or accrual accounting. Richland County uses a GAAP basis of accounting.

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.

There is no requirement that the budget be prepared consistent with GAAP. However, the county budget is prepared, for the most part, to be consistent with GAAP in an effort to minimize the degree of reconciliation needed to compare the budget to actual results.

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

The Comprehensive Annual Financial Report (CAFR) reflects final budget amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical data – both actual revenues and other sources and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan.

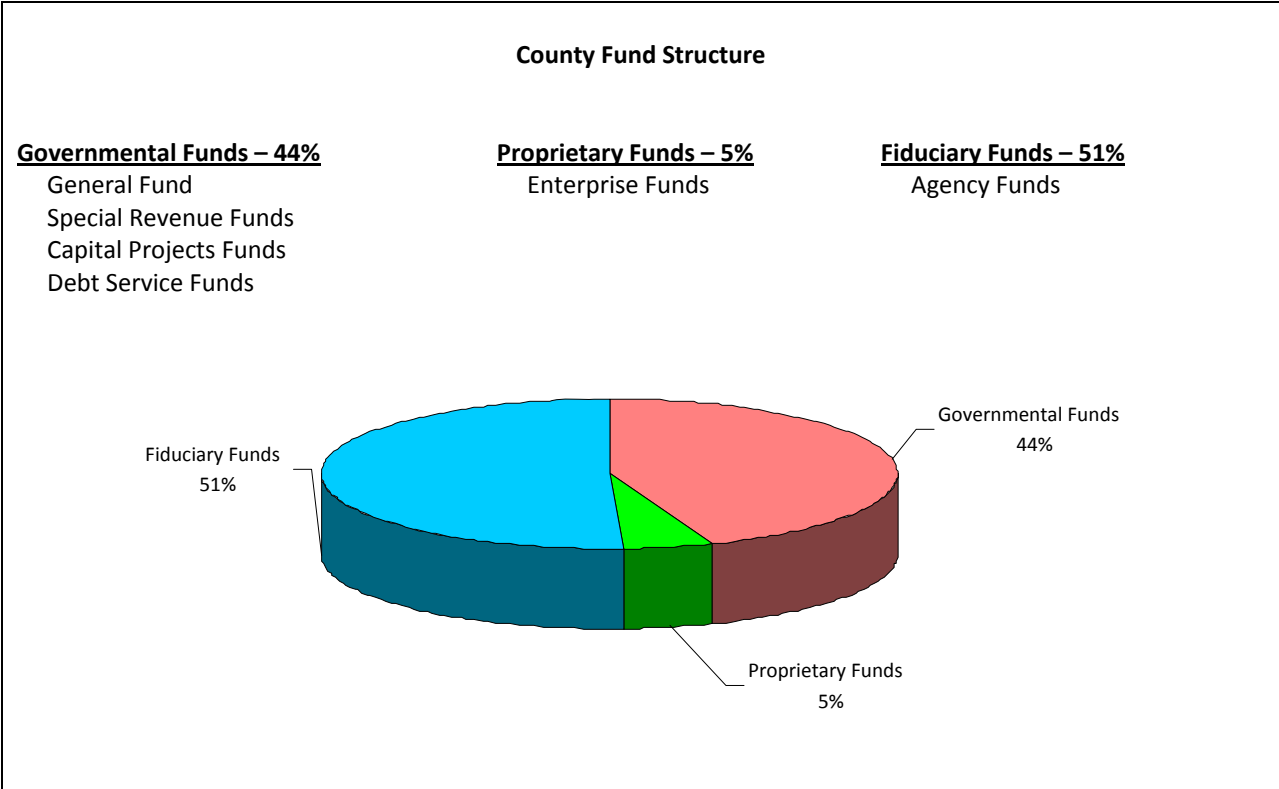
The budget presents organizational summaries without differentiating the level of control that may be exercised over individual departments or organizations. Departments and other offices under the county administrator face the highest level of control through the direct reporting relationship of the 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 ultimately reported in the CAFR. An example is that compensated absences are not included in the budget but are reported on the annual financial reports.

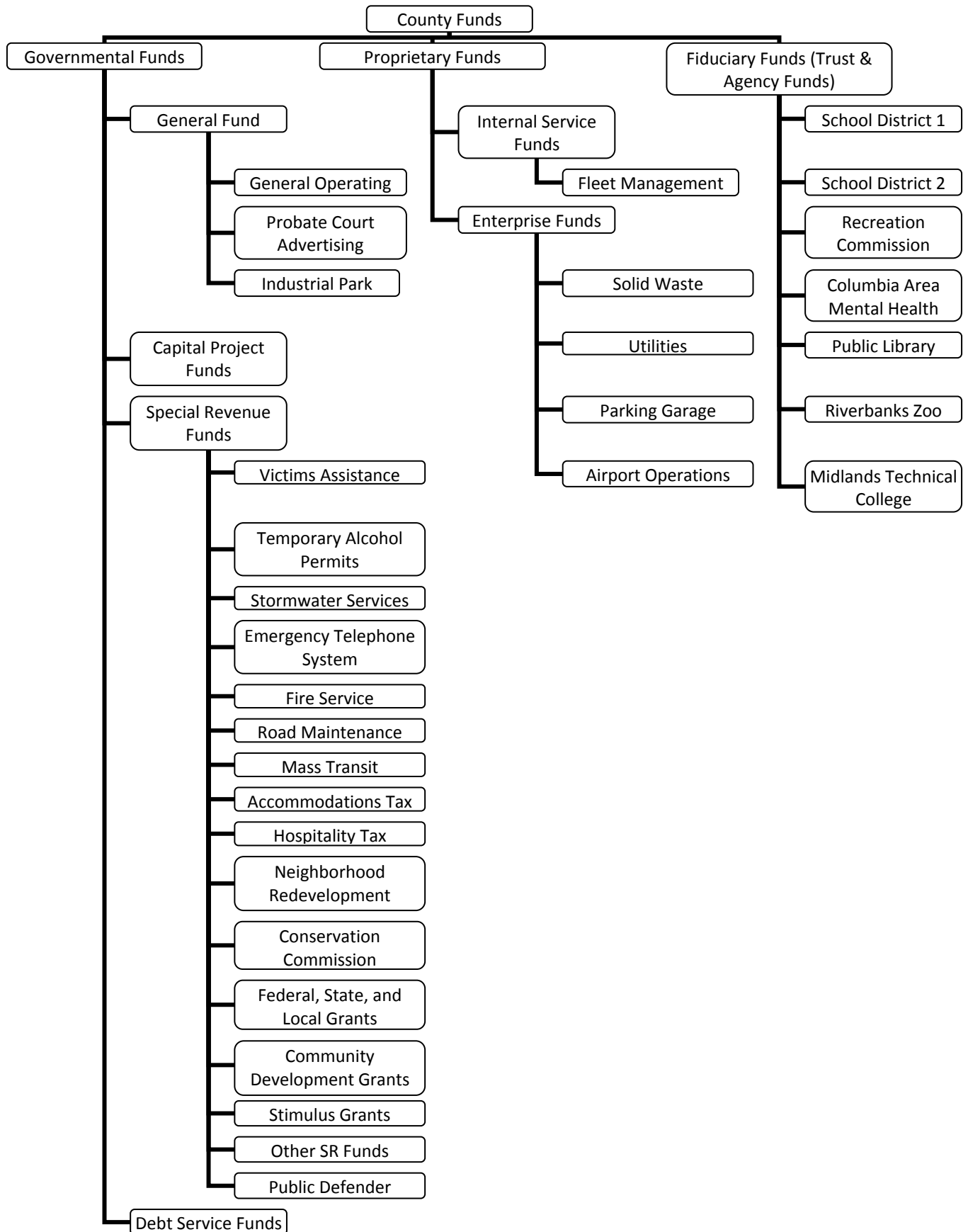
Budget Detail By Fund

Fund 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



Budget Detail By Fund

Fund Accounting

A description of each category and fund is provided on the next few pages as well as a chart of county operations expenditures for the past three fiscal years by fund type.

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:

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 separate funds. Revenues are primarily derived from general property taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeits, and miscellaneous revenue. All revenue is recorded in this fund, except amounts that are specifically collected to service debt, construct or acquire major capital facilities, or for which the county treasurer collects taxes and other funds in a fiduciary capacity. 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.

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.

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 ; funds are restricted to be used specifically for the maintenance and improvement of county roads.

Budget Detail By Fund

Mass Transit Fee

This fund is used to account for the fee assessed on all motorized vehicles licensed in Richland County to temporarily offset the cost of mass transit in the county.

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.

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.

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.

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.

Title IV Civil Process

This fund was established to account for the various drug interdiction activities used to fund law enforcement activities.

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.

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.

Forfeiture Fund

This fund accounts for the portion of fines and forfeitures awarded to the County from adjudicated cases and are restricted by state law to be used for narcotic and drug enforcement programs within the County.

Public Defender Fund

This fund was established in FY12 and is used to account for funds for the Richland County Public Defender's Office.

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.

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.

Stimulus Grants

This fund was established in FY10 and is used to account for federal stimulus grant funds.

Budget Detail By Fund

Capital Projects

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.

Countywide Capital Projects

The GIS implementation project is an ongoing multiyear project and to provide the latest technology in mapping used by multiple county departments.

Countywide Bond 2002

This project provides funds for the renovation of the Judicial Center HVAC system.

Richland County Projects Fund

This project funds miscellaneous, ongoing county projects. Funding for the City Animal Shelter and expenditures was completed in FY09. Other projects include the Financial System Conversion, the Judicial Limestone CP, and the NE Recreation Complex.

Hospitality Tax 2007A

This project funds the renovations to the office space, front lobby and stage area of the Township Auditorium. The Historic Columbia project was added for FY13 to renovate county owned historic properties.

Richland County ADA Projects

This project funds ADA construction projects for various county facilities.

Public Safety Bond FY10

This project funds the construction for a County Public Safety Facility and replacement of public safety radios.

GO Bonds 2010A

This project funds miscellaneous, ongoing county projects.

Broad River Enterprise Fund

This fund is used to account for the construction of a 6,000,000 gallon a day wastewater treatment facility near Broad River in the northwest portion of the county.

Hopkins Utility System

This fund is used to account for the construction of a wastewater treatment facility in the southern portion of the county.

Public Safety Bond FY12

This fund is used to account for the purchase of Sheriff Vehicles.

Debt Service Funds

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.

General Obligation Bonds

This fund is used to accumulate monies for the payment of various countywide general obligation bonds and a note payable to the City of Columbia 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.

Budget Detail By Fund

Fire Protection Refunding

This fund is used to accumulate monies for the 2003 Fire Protection Bond. Property taxes are levied on the unincorporated areas of the county for the payment of the principle and interest.

Hospitality Tax

This fund is used for the payment of debt issued in 2007.

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 on this area for the payment of the principal and interest.

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 No. 1 and School District No. 2.

PROPRIETARY FUND TYPES

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.

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.

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.

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.

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.

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.

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.

Budget Detail By Fund

FIDUCIARY FUNDS (Trust and Agency Funds)

Fiduciary funds are used to account for assets if the County has a fiduciary or custodial responsibility for the assets. Agency funds generally 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 accounted for and 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.

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, you may visit their website at <http://www.richlandcountyrecreation.com/>.

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, you may visit their website at <http://www.state.sc.us/dmh/>.

Public Library

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

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, please visit their website at <http://www.riverbanks.org/>.

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, please visit their website at <http://www.midlandstech.edu/>

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, please visit the Richland County School District One website at <http://www.richlandone.org/>

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, please visit the Richland County School District Two website at <http://www.richland2.org/>.

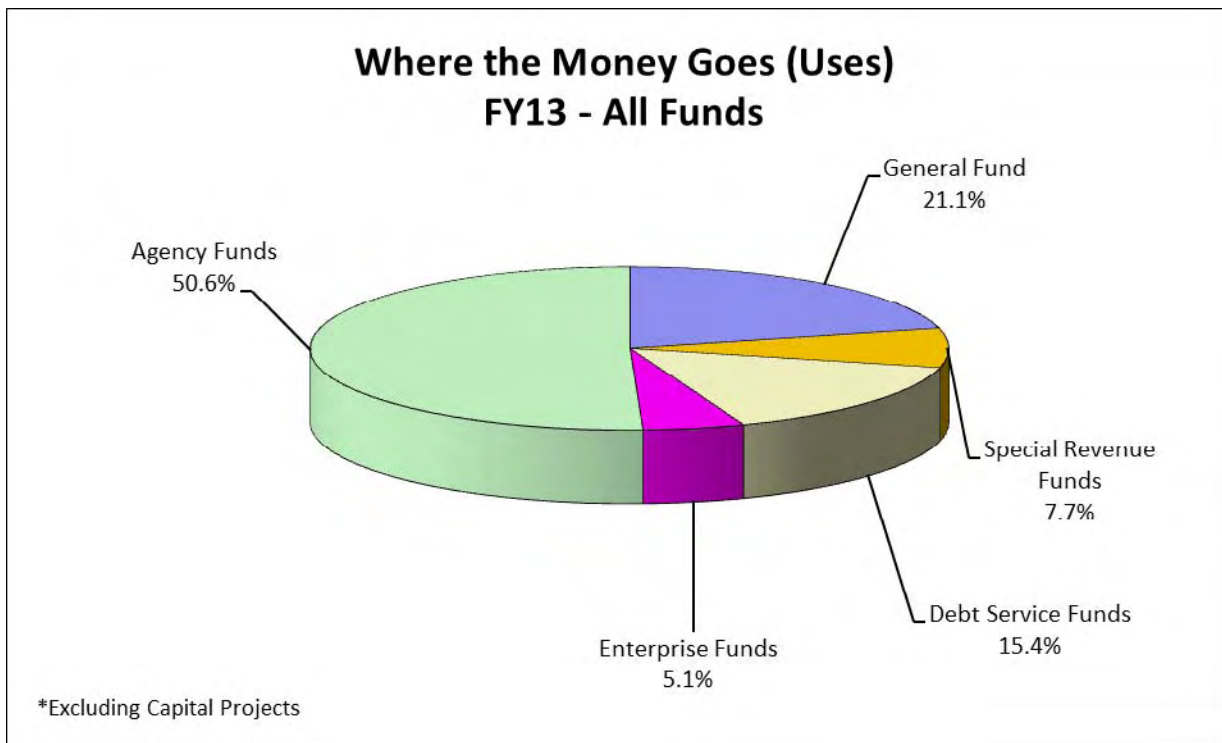
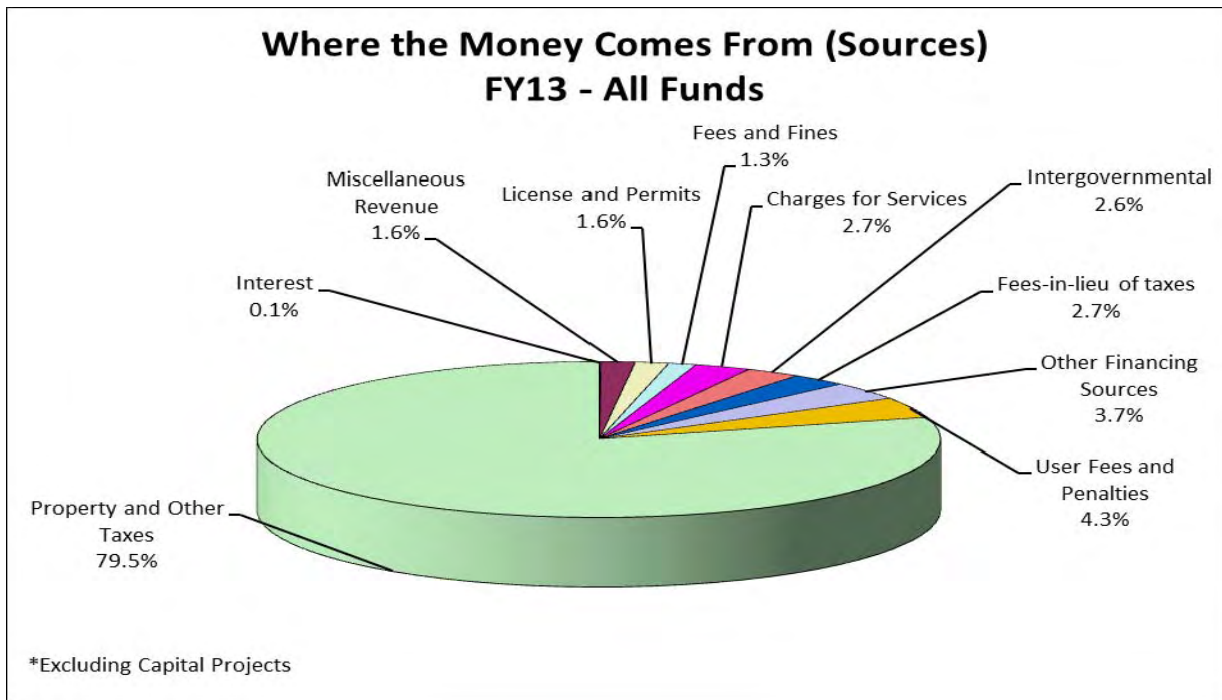
Budget Detail by Fund

Fund	2011 Actual	2012 Adopted	2013 Adopted
Total General Fund	\$ 135,183,029	\$ 139,300,965	\$ 146,913,504
Special Revenue Funds			
Victims Assistance	895,376	954,689	994,512
Temporary Alcohol Permits	89,428	92,465	342,832
Emergency Telephone System	4,214,100	4,795,833	6,536,568
Fire Service	19,055,887	19,298,303	20,469,099
Stormwater Services	1,817,643	2,999,034	3,083,363
Road Maintenance	5,437,797	6,394,725	5,983,373
Mass Transit	3,228,877	1,670,000	1,670,000
Accommodation Tax	650,000	782,290	840,500
Hospitality Tax	2,146,214	5,720,760	4,304,927
Neighborhood Redevelopment	394,191	1,073,692	898,675
Conservation Commission	733,604	706,673	706,673
Title IV Civil Process	57,818	74,176	79,176
Solicitor Drug Court	57,000	57,000	110,000
Tourism Development Fee	955,268	957,631	1,280,000
Public Defender	-	1,317,650	1,567,650
Forfeiture Fund	1,799,247	-	-
Transfers Outside of Special Revenue Funds	3,308,700	5,495,278	5,047,572
Total Special Revenue	\$ 44,841,150	\$ 52,390,199	\$ 53,914,920
Capital Projects			
Countywide Capital Projects	211,145	3,263,617	3,025,916
Countywide Bond 2002	1,200,000	666,780	666,000
Richland County Projects	722,881	606,979	632,883
Hospitality Tax 2007A	333,015	865,967	1,596,892
Public Safety Bonds 2007C	2,735	-	-
Richland County ADA Projects	228,507	845,334	580,030

Budget Detail by Fund

Fund	2011 Actual	2012 Adopted	2013 Adopted
Public Safety Building	385,096	1,619,053	1,600,000
GO Bonds 2010A	5,918,020	10,713,580	9,221,106
Broad River Enterprise Fund	59,831	15,632	15,632
Hopkins Enterprise Fund	3,269,102	1,350,554	158,744
Hamilton-Owens Airport Bond	1,297	1,498	-
Public Safety Bond FY12	-	-	49,493
Total Capital Projects	\$ 9,002,696	\$ 19,948,991	\$ 17,536,696
Debt Service			
General Obligation Debt	14,863,892	13,789,967	15,960,348
Special Assessment Debt	1,965,492	1,966,352	1,968,368
Agency Debt	193,293,857	87,717,685	89,676,179
Total Debt Service	\$ 210,123,241	\$ 103,474,004	\$ 107,604,895
Enterprise Funds			
Solid Waste	24,026,331	28,113,764	28,842,986
Utilities and Services	6,935,143	6,079,846	6,388,477
Parking Garage	232,739	284,850	182,456
Airport Operations	1,015,026	358,300	357,477
Total Enterprise Funds	\$ 32,209,239	\$ 34,836,760	\$ 35,771,396
Agency Funds			
Recreation Commission	10,784,800	11,065,594	11,481,900
Columbia Area Mental Health	1,875,753	1,796,600	1,831,000
Public Library	20,040,315	20,176,600	21,519,000
Riverbanks Zoo	1,971,489	1,923,400	1,962,000
Midlands Technical College	4,341,000	4,362,676	4,570,000
Midlands Technical College Capital - 1.5 mills	2,091,138	2,080,408	2,255,000
School District One	178,998,003	178,542,844	186,309,025
School District Two	220,945,179	121,783,028	123,312,924
Total Agency Funds	\$ 441,047,677	\$ 341,731,150	\$ 353,240,849
Total All Funds (excluding capital projects)	\$ 863,404,336	\$ 671,733,078	\$ 697,445,564

Sources and Uses of All Funds



Summary of Estimated Financial Sources & Uses

(For Budgetary Purposes Only -- Agency Funds and Agency Debt Funds Not Included)

Funding Sources	General Operating Funds			Special Revenue Funds			Debt Service Funds**			Capital Projects			Enterprise Funds			Total All Funds (less capital projects)		
	2011 Actual	2012 Adopted	2013 Adopted	2011 Actual	2012 Adopted	2013 Adopted	2011 Actual	2012 Adopted	2013 Adopted	2011 Actual	2012 Adopted	2013 Adopted	2011 Actual	2012 Adopted	2013 Adopted	2011 Actual	2012 Adopted	2013 Adopted
Property and other taxes	80,357,211	79,910,848	82,760,071	23,063,065	23,340,393	24,341,530	14,622,448	13,339,165	15,634,387	16,330,000	-	-	4,276,469	4,581,867	4,557,097	122,319,193	121,172,273	127,293,085
Fees-in-lieu of taxes	2,110,318	2,248,799	2,852,949	839,453	1,035,238	209,970	422,350	425,172	307,524	-	-	-	119,952	136,720	135,981	3,492,073	3,845,929	3,506,424
Intergovernmental	13,675,376	13,230,636	13,274,706	5,055,338	4,129,465	4,675,000	-	-	-	-	-	-	148,489	123,886	178,500	18,879,203	17,483,987	18,128,206
License and Permits	10,549,502	10,723,765	11,067,870	-	-	-	-	-	-	-	-	-	-	-	-	10,549,502	10,723,765	11,067,870
Charges for Services	18,510,405	16,530,007	18,006,564	282,846	240,050	242,654	-	-	-	-	-	-	250,106	257,550	256,727	19,043,357	17,027,607	18,505,945
Fees and Fines	2,272,805	2,379,352	2,759,915	6,003,405	6,302,300	6,351,846	-	-	-	-	-	-	-	-	-	8,276,210	8,681,652	9,111,761
User Fees and Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	415,316	550,000	300,000	16,671	50,700	500	19,062	9,330	7,537	94,684	-	-	18,488	5,180	125,850	469,537	615,210	433,887
Miscellaneous Revenue	4,964,347	4,481,763	4,851,513	6,135,776	5,374,204	5,575,000	18,506	16,300	10,900	-	-	-	65,471	51,619	51,000	11,184,100	9,923,886	10,488,413
Other Financing Sources	1,812,506	1,885,542	1,876,267	-	-	-	-	-	-	-	-	-	46,833	-	-	1,859,339	1,885,542	1,876,267
Transfers In	5,155,039	2,631,760	2,402,579	3,205,699	4,155,125	4,413,822	3,009,922	1,966,352	1,968,368	499,068	-	17,546,696	1,800,000	600,000	534,459	13,170,660	9,353,237	9,319,228
Total Revenue and Other Financing Sources	\$ 139,822,825	\$ 134,572,472	\$ 140,152,434	\$ 44,602,253	\$ 44,627,475	\$ 45,810,322	\$ 18,092,288	\$ 15,756,319	\$ 17,928,716	\$ 16,923,752	\$ 19,948,994	\$ 17,546,696	\$ 37,161,601	\$ 34,696,760	\$ 35,723,940	\$ 239,678,967	\$ 229,653,026	\$ 239,615,412
Funding Uses																		
General Government	47,018,127	53,148,902	57,913,818	2,616,666	1,088,807	1,469,176	-	-	-	-	-	-	232,739	284,850	182,456	49,867,532	54,522,559	59,565,450
Public Safety	69,325,000	71,926,587	73,775,727	22,301,535	22,682,565	23,967,866	-	-	-	2,097,639	-	-	-	-	-	91,626,535	94,609,152	97,743,593
Public Works and Utilities	5,697,823	6,303,693	6,571,516	9,604,455	11,104,422	9,977,684	-	-	-	-	-	-	7,951,467	6,280,893	6,588,701	23,253,745	23,689,008	23,137,901
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	23,992,781	27,838,183	28,567,405	23,992,781	27,838,183	28,567,405
Health and Social Services	2,016,391	2,128,798	2,109,854	973,657	1,047,154	1,087,344	-	-	-	-	-	-	-	-	-	2,990,048	3,175,952	3,197,198
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments	-	-	-	-	-	-	15,741,746	15,756,319	17,928,716	-	19,948,994	17,546,696	-	-	-	15,741,746	15,756,319	17,928,716
Capital Outlay	-	-	-	3,329,943	4,051,273	5,652,201	-	-	-	5,258,469	-	-	-	-	-	3,329,943	4,051,273	5,652,201
Other Uses	3,381,811	2,367,860	2,703,767	2,706,194	6,920,700	6,713,077	-	-	-	-	-	-	-	-	-	6,088,005	9,288,560	9,416,844
Transfers Out	7,594,550	3,425,125	3,838,822	3,308,700	5,495,278	5,047,572	-	-	-	1,645,290	-	-	33,550	432,834	432,834	10,936,800	9,353,237	9,319,228
Total Expenditures and Other Uses	\$ 135,033,702	\$ 139,300,965	\$ 146,913,504	\$ 44,841,150	\$ 52,390,199	\$ 53,914,920	\$ 15,741,746	\$ 15,756,319	\$ 17,928,716	\$ 9,001,398	\$ 19,948,994	\$ 17,546,696	\$ 32,210,537	\$ 34,836,760	\$ 35,771,396	\$ 227,827,135	\$ 242,284,243	\$ 254,528,536
Net Increase (Decrease) in Fund Balance	4,789,123	(4,728,493)	(6,761,070)	(238,897)	(7,762,724)	(8,104,598)	2,350,542	-	-	7,922,354	-	-	4,951,064	(140,000)	(47,456)	11,851,832	(12,631,217)	(14,913,124)
Fund Balance/Net Assets, July 1*	63,399,656	68,039,451	63,310,958	37,603,113	39,682,957	31,920,233	8,567,374	9,830,288	9,830,288	12,113,236	20,034,293	20,034,293	46,876,327	52,396,204	52,256,204	156,446,470	169,948,900	157,317,683
Fund Balance/Net Assets June 30	68,039,451	63,310,958	56,549,888	39,682,957	31,920,233	23,815,635	9,830,288	9,830,288	9,830,288	20,034,293	20,034,293	20,034,293	52,396,204	52,256,204	52,208,748	169,948,900	157,317,683	142,404,559

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.

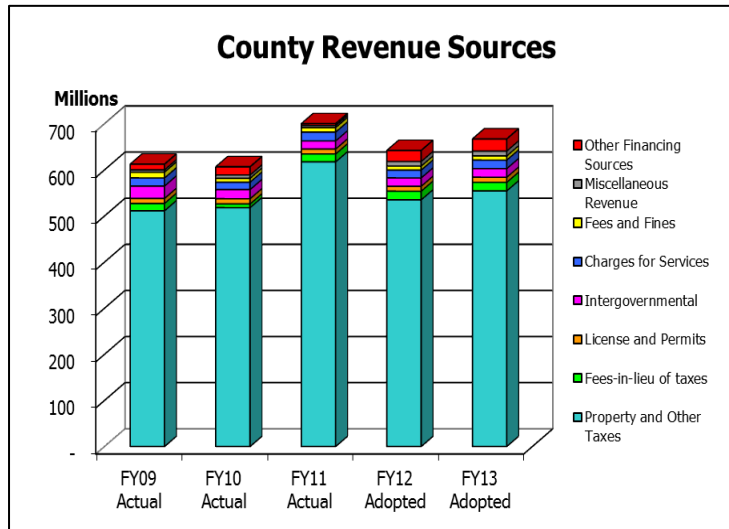
Several major factors impact the overall revenue picture: changes in overall countywide population, changes in service requirements and community demand, increases or decreases in real disposable income (which measures residents' after-tax buying power adjusted for inflation), and inflation. One or more 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.

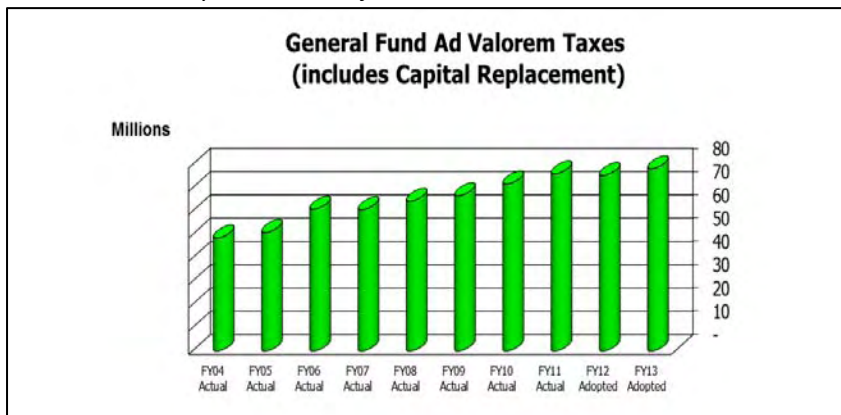
The chart to the right shows a comparison of total revenue by category for the last five years.



TAXES

Ad Valorem 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.



The County Assessor, along with the County Auditor and the State, 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.

Major Revenue Sources

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, new revenues must be identified and/or current services and programs must be reduced or eliminated if the millage cannot be increased to meet these costs.

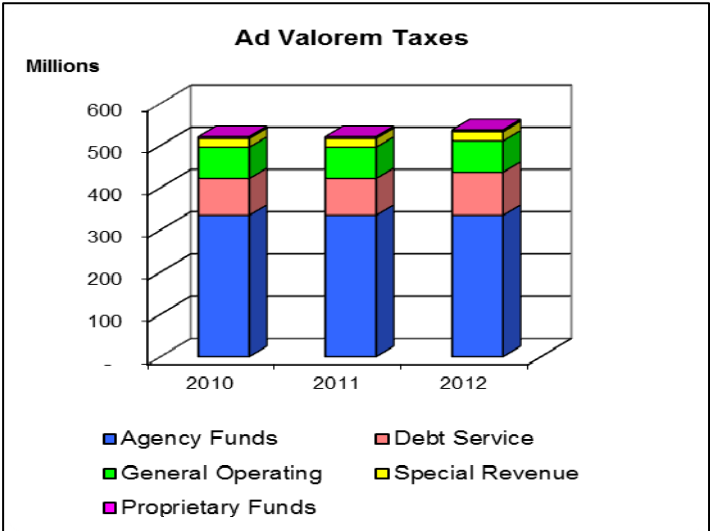
The citizens of Richland County passed, by referendum, an additional one percent sales tax which took effect during FY05. Richland County applies 100% of this local option sales tax revenue as credits against local property taxes. The local option sales tax is directly tied to the level of consumer spending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

Property taxes are Richland County’s largest revenue source making up 79% of the revenue in all funds combined, and 56% of the revenue in the general operating fund. General Fund property taxes for the last ten fiscal years are graphed below.

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 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, county general services, makes up \$82 million of the *ad valorem* taxes in FY13 compared to \$80 million in FY12. 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 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.

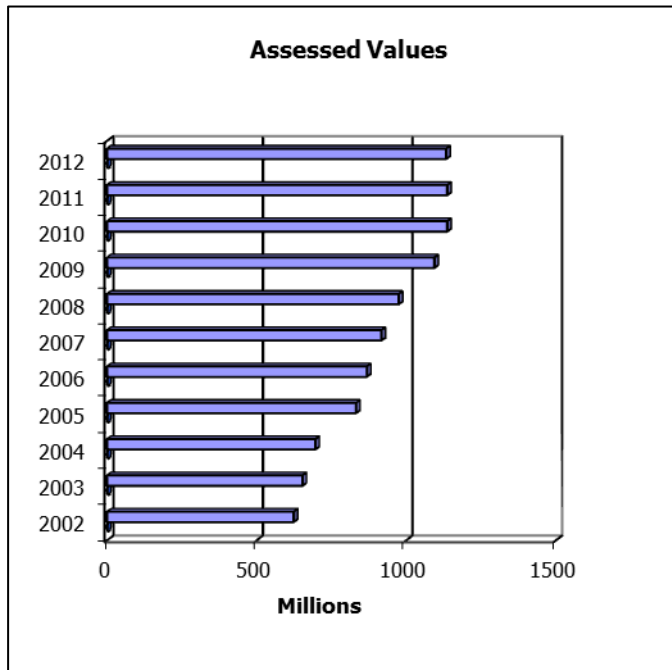
The second category is Fiduciary Agency Funding, which is the largest portion of the *ad valorem* taxes totaling \$340 million in FY13 compared to \$330 million in FY12. This includes external agencies that are funded through Richland County where a specific *ad valorem* tax is levied throughout the county; however, the county has no fiduciary or operational control of these agencies. County Council approves these agency budgets annually based on total dollars only. The seven agencies who receive funding in this manner are School District One, School District Two, Midlands Technical College, the Public Library, Riverbanks Zoo & Gardens, 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.

Major Revenue Sources

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 approved bonds for jail facilities, public safety facilities, and the acquisition of geographical information systems equipment. The debt service payments accounts for 15% of the *ad valorem* tax levied in FY13.



The County’s estimated assessed value for all real property for tax year 2012 is \$1.1 billion, a 0.3% decrease from 2011. Growth in the tax base increases county ad valorem tax revenues without requiring any increase in the tax rate. The chart to the right shows a 10-year trend of assessed values.

Estimates of ad valorem tax revenues are provided by the County Auditor during the budget process. Council chose to approve a mill rate increase for 2012 for the General Fund and Millage Agencies. The new millage rate is determined by the County Auditor each fall.

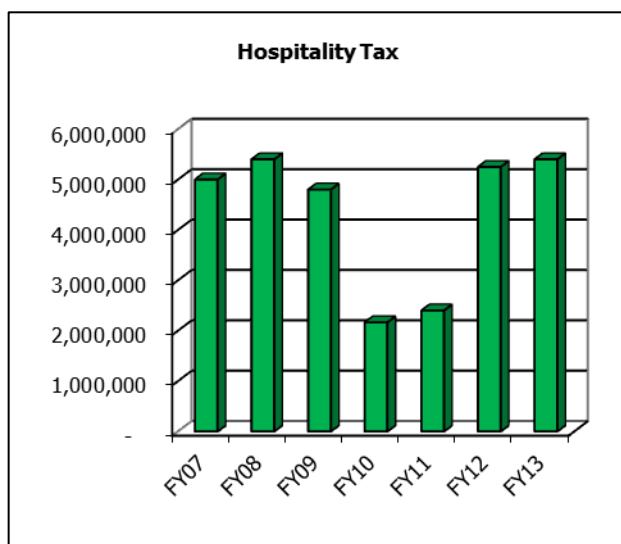
Appendix C shows the year-to-year change by Tax Unit in the ad valorem tax revenue since FY03.

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. For the General Fund, these revenues make up 1.5% of the total revenue and 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.

\$5.4 million of this category is the projected collection of the county hospitality tax. This tax is a 2% tax imposed, through 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.

The hospitality tax was established in FY04 and there was a strong positive trend over the first few years. Future changes in this revenue are largely dependent on the performance of the economy. For FY10 and FY11, the tax rate was temporarily lowered to 1%. The County will continue to evaluate the capacity of this fee and develop a multi-year funding strategy as plans to finance large capital projects from this source are on the horizon.



Major Revenue Sources

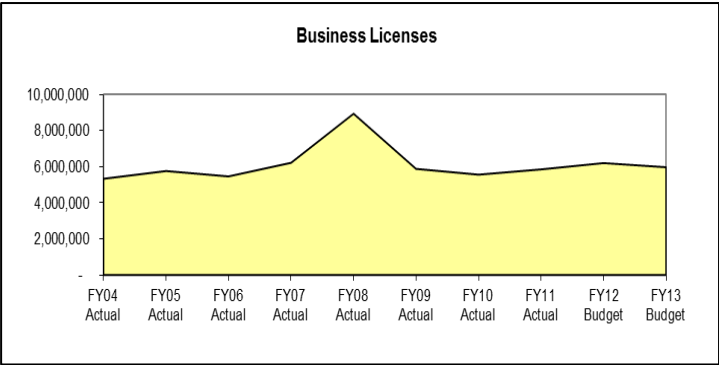
LICENSES AND PERMITS

The county generates local revenue from charges for business licenses, building permits, and several other 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 FY13 budget of \$11 million makes up approximately 7.5% of the general fund revenues decreasing slightly from 7.8% from the previous fiscal year. The county continually internally evaluates all fees and permits in comparison to neighboring governments and proposes adjustments where appropriate. Although fees from licenses and permits provide only 2% of total county revenues, they are worth mentioning because of their usefulness in gauging growth in the County's economy.

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. FY13 is budgeted at \$6 million, which is slightly lower than the FY12 budget. These numbers are illustrated in the chart above.

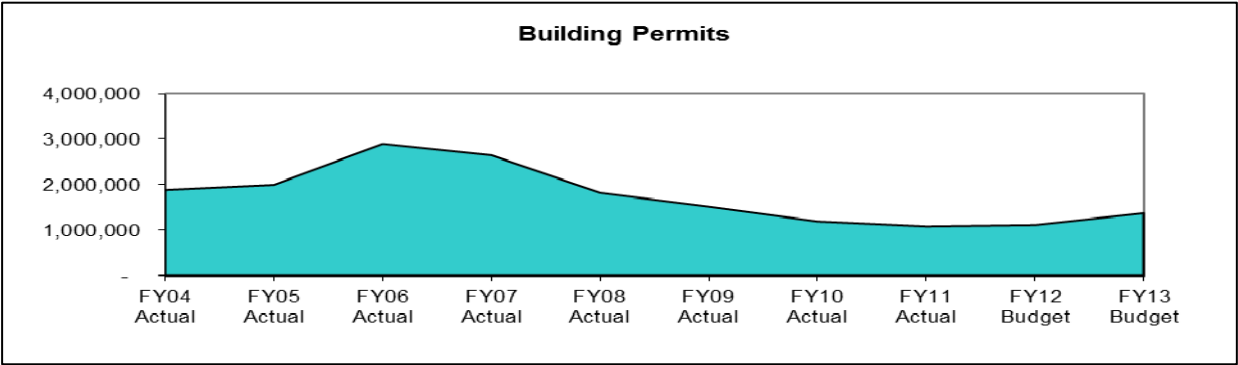


Franchise Fees

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 FY13 is \$2.8 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. The strong economy and local growth was reflected in the increase in building permits issued. However, the following chart illustrates the growth in permits peaked in FY06 and has declined nearly 62% since then. This revenue source is being monitored as a slow down in the housing market will continue to impact the number of permits issued.



Major Revenue Sources

INTERGOVERNMENTAL REVENUES

The county receives 9% of its general operating revenue from intergovernmental sources. 94% of this funding is revenue received from the state by the Local Government Funding (LGF).

The county has experienced its percentage of total general operating revenue decline. This reduction is due to the State reversing prior legislation guaranteeing funding levels for local governments. In 1999 the revenue was \$13.6 million or 19% of general operating revenues compared to 2013 projected revenues of \$12.5 million or 9% of total general operating revenues.

CHARGES FOR SERVICES

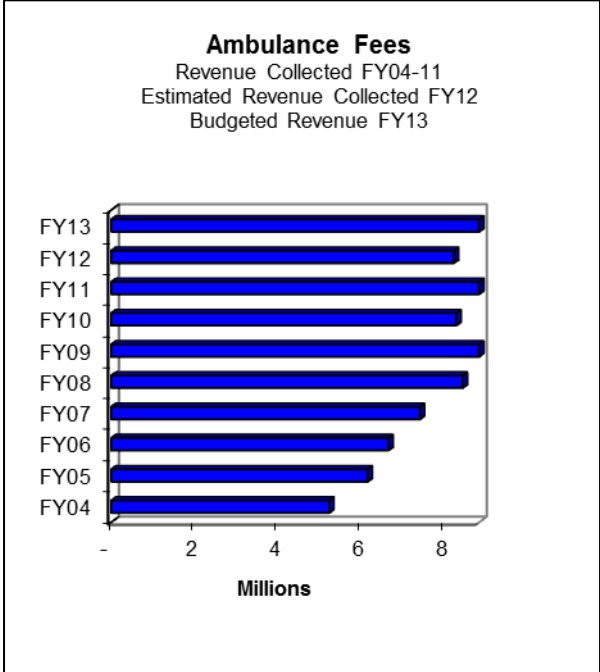
Charges for Services, which includes User Fees and Penalties, comprise 3% of the total county budget revenue and 12.3% of general operating budgeted revenue.

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, 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 ten years and to improve the overall collection rate, which is illustrated in the following graph. 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, so a temporary decrease in revenue received was experienced during the transitional period. The budget in FY13 is \$9.2 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 used to support the Victim’s Assistance Fund, Sheriff’s Rank Structure Plan, the cost of offsetting the additional use of petrol oil and lubricants, and for the cost of administrative management of special duty assignments.

FINES AND FORFEITURES

Fines and Forfeitures comprise only 2% 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 accounts for approximately 0.7% of total revenues and 3.3% of general fund revenues. A special funding agreement with Palmetto Health Alliance accounts for the majority of revenue in this category.

Major Revenue Sources

INTEREST

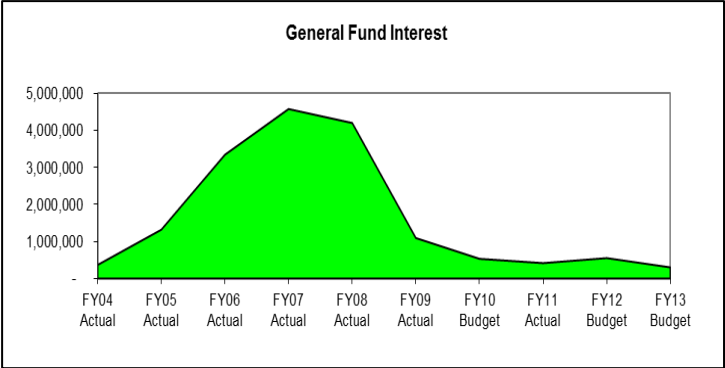
In prior years, interest income had been utilized as a significant source of revenue for the county.

The county earns interest from the investment of available cash during the fiscal year. However, realizing that interest revenue is heavily 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 the economy, interest is budgeted at only \$300,000 for FY13, a decrease from the FY12 budget of \$500,000, and a sharp decrease from the FY09 budget of \$3.9 million. The actual collections for FY11 were only \$415,000, which has led to the FY12 and FY13 budgets being reduced appropriately. The graph above depicts the revenue trend of this source over the last ten years; demonstrating the volatility of this source and that reliance on interest income for budgeting should be limited.



OPERATING TRANSFERS

There were several operating transfers between funds included in the FY13 budget. These include the following from the County General Fund:

- ⇒ \$354k for Victim’s Assistance
- ⇒ \$100k for the airport manager position in the Airport Operations Fund
- ⇒ \$1.6m to Emergency Telephone for EMS portion of 911 call center
- ⇒ \$1.5m to Public Defender for personnel costs
- ⇒ \$155k to the Lower Richland Utility System

SOLID WASTE

In addition to an ad valorem 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 ten 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. No fee changes were made for FY13.

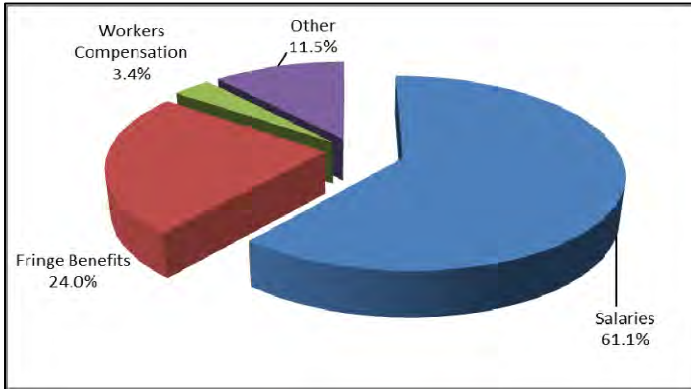
UTILITIES

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 are charged \$46.54 monthly and tap fees are \$4,000 per tap. Water rates were increased for all County water systems in the FY09 budget. No fee changes were made for FY13.

Please note all percentage calculations are exclusive of any budgeted use of fund balance for all funds.

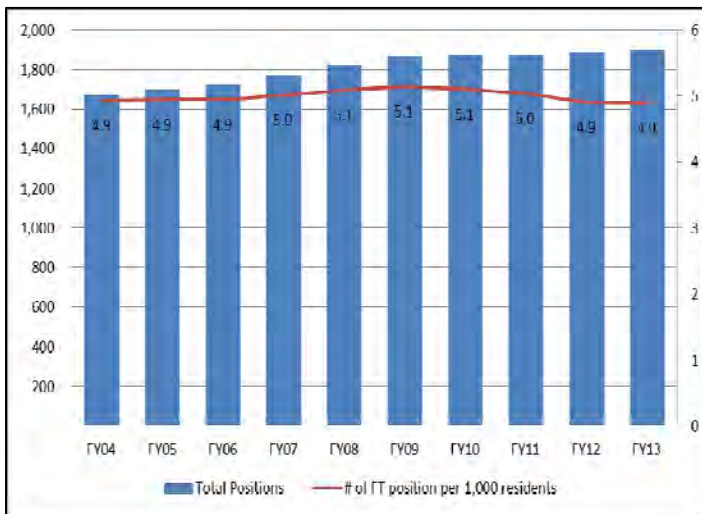
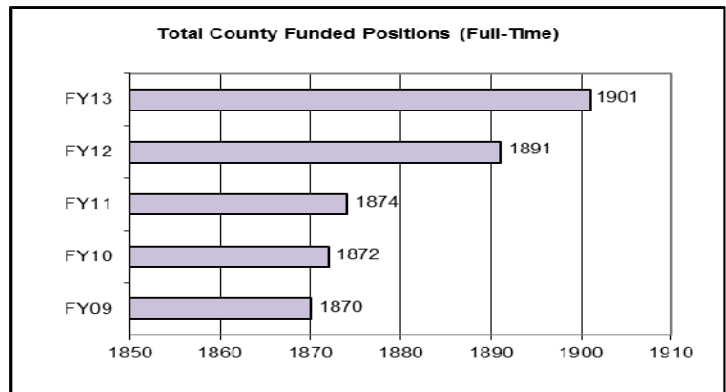
Budget Staffing Comparison

As with all service organizations, a significant portion of the general operating budget, approximately 72%, is funding for County personnel costs. The FY13 General Fund personnel budget totals \$105.6 million which consists of \$64.5 million for salaries, \$25.2 million for fringe benefits, \$3.6 million for workers compensation, and \$12.3 million for other personnel cost such as overtime, certification incentives and the Governmental Accounting Standards Board (GASB) 45 compliance.



The FY13 personnel budget is approximately \$6 million or 6% more than the FY12 budget. In response to the challenging economic times, County Council continued a temporary suspension of Longevity Pay and Performance Enhancement Pay for a fourth straight year. There are 8 frozen positions for FY13. There are 6 position transferred between various departments. In addition, there are 8 new General Fund positions, 1 Fire Fund position and 5 new Public Defender positions.

The total number of County funded positions has increased 1.6% over the past five years from 1,870 in FY09 to 1,901 in FY13. For more details, please see the Staffing Comparison and Authorized Positions located in Appendix A of this document.



The graph to the left shows the change in total funded positions and the number of full-time positions per 1,000 county residents over the past ten fiscal years. Total funded positions have increased 13.7% from 1,672 in FY04 to 1,901 in FY13. Despite a steady incline in population growth, the county has maintained an average of 5.0 full-time positions per 1,000 residents over the past ten years.

One of the County's major initiatives is to ensure the public safety of its citizens. Public safety services include operations for the Sheriff's Department, Detention Center, Planning and Building Inspections, Emergency Medical Services, and Coroner. For FY13 67.0% of employees funded from the general fund are dedicated to Public Safety Services.

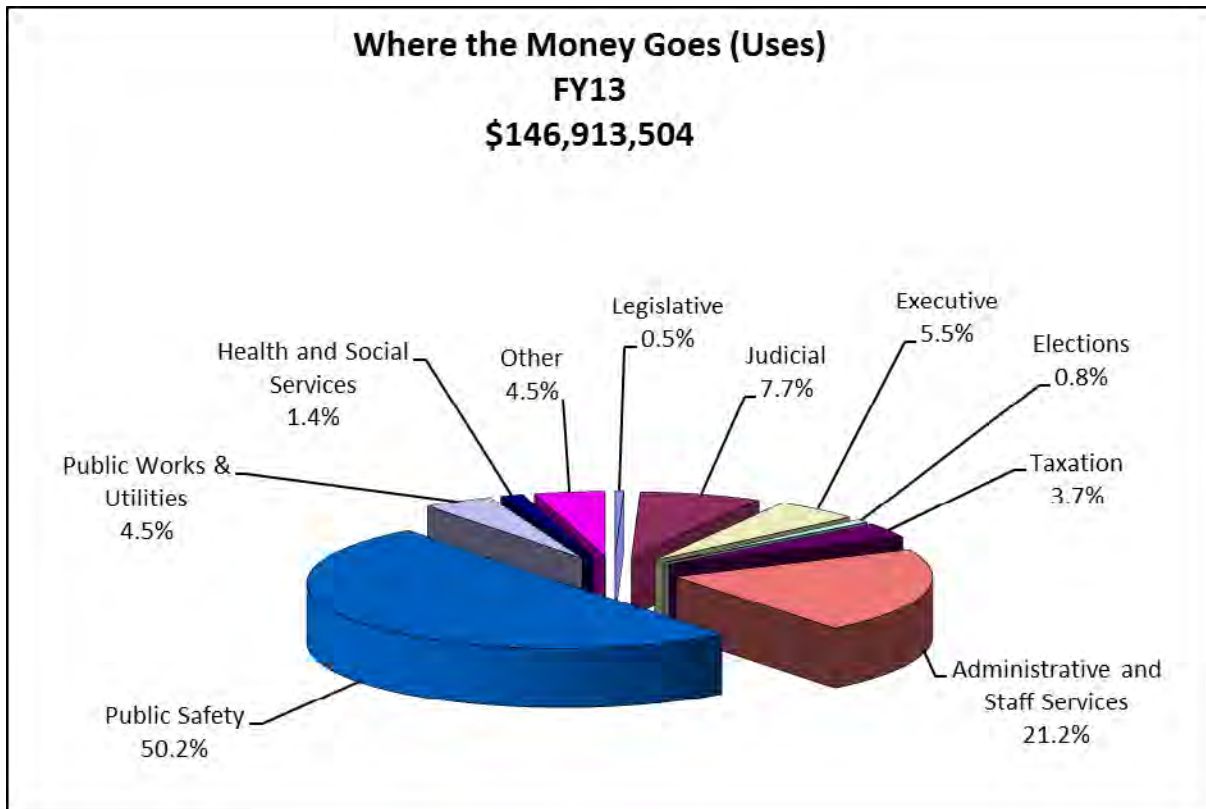
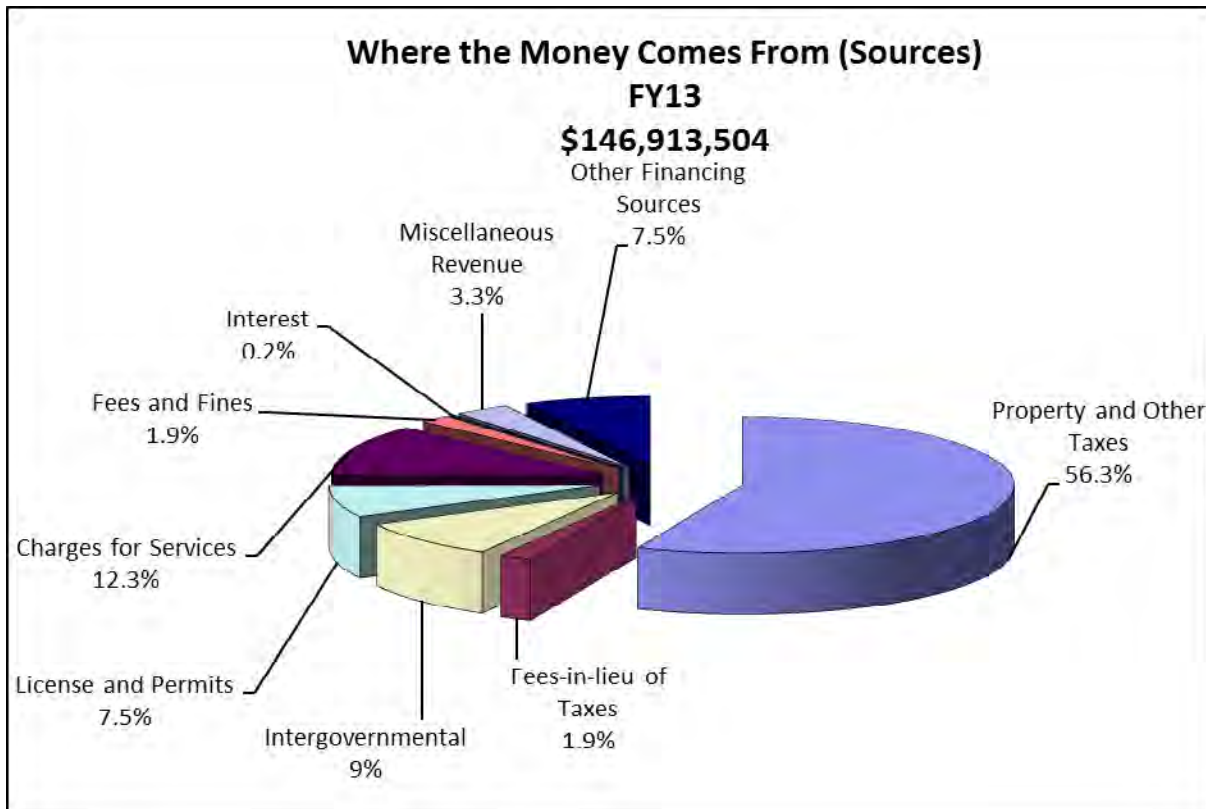
Fiscal Year 2013 Budget Estimation of Changes in Fund Balance/Equity - All Funds

	Governmental Funds					Proprietary (Enterprise) Funds				All Funds
	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Governmental Funds	Solid Waste Fund	Utility Funds	Airport Operations	Parking Fund	Total
Ending Fund Balance (Equity) 6/30/09	53,240,300	36,544,441	24,156,678	11,256,302	125,197,721	3,648,188	24,834,399	11,631,213	2,123,131	167,434,652
Ending Fund Balance (Equity) 6/30/10	59,615,805	37,603,113	12,113,236	12,351,225	121,683,379	8,121,391	24,247,373	12,357,977	2,149,586	168,559,706
Ending Fund Balance (Equity) 6/30/11	68,039,451	39,682,957	20,034,293	9,830,288	137,586,989	11,177,009	27,234,151	11,940,558	2,044,486	189,983,193
Estimated Fund Balance (Equity) 6/30/12*	68,039,451	39,682,957	20,034,293	9,830,288	137,586,989	11,177,009	27,234,151	11,940,558	2,044,486	189,983,193
<i>Fiscal Year 2013 Budget</i>										
Total Revenues	137,749,855	41,396,500	2,000,000	105,636,527	286,782,882	28,842,986	5,954,018	257,477	135,000	321,972,363
Transfers In										
To Emergency Telephone from GF	-	1,662,660	-	-	1,662,660	-	-	-	-	1,662,660
To Emergency Telephone from Fire	-	830,000	-	-	830,000	-	-	-	-	830,000
To Victims Assistance from GF	-	353,512	-	-	353,512	-	-	-	-	353,512
To GF from Neighborhood Redevelopment	500,000	-	-	-	500,000	-	-	-	-	500,000
To Public Defender from GF	-	1,567,650	-	-	1,567,650	-	-	-	-	1,567,650
To Utilities from GF	-	-	-	-	-	-	155,000	-	-	155,000
To Airport Operations from GF	-	-	-	-	-	-	-	100,000	-	100,000
To Utilities from Stormwater	-	-	-	-	-	-	279,459	-	-	279,459
To H-Tax Debt Service from H-Tax	-	-	-	1,968,368	1,968,368	-	-	-	-	1,968,368
Cost Allocation Plan	1,902,579	-	-	-	1,902,579	-	-	-	-	1,902,579
Total Transfers In	2,402,579	4,413,822	-	1,968,368	8,784,769	-	434,459	100,000	-	9,319,228
Total Expenditures	143,074,682	48,867,348	22,034,293	107,604,895	321,581,218	28,567,405	6,231,224	357,477	182,456	356,919,780
Transfers Out										
From GF to Emergency Telephone	1,662,660	-	-	-	1,662,660	-	-	-	-	1,662,660
From Fire to Emergency Telephone	-	830,000	-	-	830,000	-	-	-	-	830,000
From GF to Victims Assistance	353,512	-	-	-	353,512	-	-	-	-	353,512
From Neighborhood Redevelopment to GF	-	500,000	-	-	500,000	-	-	-	-	500,000
From GF to Airport Operations	100,000	-	-	-	100,000	-	-	-	-	100,000
From GF to Utilities	155,000	-	-	-	155,000	-	-	-	-	155,000
From Stormwater to Utilities	-	279,459	-	-	279,459	-	-	-	-	279,459
From H-Tax to H-Tax Debt Service	-	1,968,368	-	-	1,968,368	-	-	-	-	1,968,368
From GF to Public Defender	1,567,650	-	-	-	1,567,650	-	-	-	-	1,567,650
Cost Allocation Plan	-	1,469,745	-	-	1,469,745	275,581	157,253	-	-	1,902,579
Total Transfers Out	3,838,822	5,047,572	-	-	8,886,394	275,581	157,253	-	-	9,319,228
Estimated Ending Fund Balance (Equity) 6/30/13	\$ 61,278,381	\$ 31,578,359	\$ -	\$ 9,830,288	\$ 102,687,028	\$ 11,177,009	\$ 27,234,151	\$ 11,940,558	\$ 1,997,030	\$ 155,035,776
Estimated Change in Fund Balance (Equity)	\$ (6,761,070)	\$ (8,104,598)	\$ (20,034,293)	\$ -	\$ (34,899,961)	\$ -	\$ -	\$ -	\$ (47,456)	\$ (34,947,417)
Budgeted Percent Change**	-19.6%	-20.4%	-100.0%	nc	-25.4%	nc	nc	nc	-2.3%	-40.9%

*The FY13 Budget Book is prepared before FY12 results are available. Therefore, we have used FY11 fund balance (equity) information for FY12.

** The projected percentage changes are based on budgeted numbers and are not expected to result in reduced fund balances upon completion of the fiscal year.

Sources and Uses of General Fund



General Fund Revenue (Source of Funds)

	2011 Actual	2012 Adopted	2013 Adopted
Property and Other Taxes			
Property and Other Taxes	72,069,724	71,687,116	74,190,145
Penalties	2,160,572	1,776,250	2,073,092
Capital Replacement	4,345,723	4,567,482	4,566,834
County Documentary Stamps	1,015,374	1,080,000	1,100,000
County Recording Stamps	765,818	800,000	830,000
	\$ 80,357,211	\$ 79,910,848	\$ 82,760,071
Fees-in-lieu of Taxes			
Fees-in-lieu of Taxes	2,110,318	2,248,799	2,852,949
	\$ 2,110,318	\$ 2,248,799	\$ 2,852,949
Intergovernmental			
State Documentary Stamp Comm.	72,036	73,700	72,836
Veteran Service	10,508	13,892	13,892
Election Commission	-	10,000	10,000
Tax Supplies	-	10,393	10,393
State Aid to subdivisions	12,921,759	12,450,225	12,450,225
Mini Bottles Tax	572,914	561,683	606,617
Pollution Control	37,916	90,000	90,000
Other State allocations	60,243	20,743	20,743
	\$ 13,675,376	\$ 13,230,636	\$ 13,274,706
License and Permits			
Business Licenses	5,851,540	6,200,000	5,971,579
Business Licenses Penalties	352,571	200,000	306,000
Cable TV Franchise Fee	2,676,405	2,600,000	2,808,000
Other License and Permits	47,252	40,977	45,098
Marriage Licenses	64,119	61,170	64,764
Mobile Home License & Permits	1,290	1,208	1,112
Mobile Home Registration Fees	2,675	2,910	2,983
Building Permits	1,084,920	1,150,000	1,376,819
Residential/Commercial Plan Review	72,517	75,000	81,000
Residential Floodplain Fee	1,800	2,500	2,178
Road Plan Inspection Fee	37,800	35,000	31,500
Motor Vehicle Decal	224,998	210,000	241,837
Hazardous Materials Permits	131,615	145,000	135,000
	\$ 10,549,502	\$ 10,723,765	\$ 11,067,870
Charges for Services			
Clerk of Court Fees	463,112	473,500	550,000
Family Court Fees	732,692	775,000	837,000
DSS Family Court Fees	223,650	225,000	211,006
Master in Equity Fees	1,287,213	1,250,000	1,188,000
Probate Court Fees	526,788	575,000	648,000

General Fund Revenue (Source of Funds)

Department	2011 Actual	2012 Adopted	2013 Adopted
Magistrates Court Fees	889,654	890,605	961,853
Sheriff Administrative Fee	1,803,024	2,004,581	2,006,333
Sheriff, service of civil process	78,283	83,700	83,700
Housing of Federal Prisoners	196,515	250,000	124,380
Housing of Federal Prisoners - Local	449,170	400,000	600,000
Health and social services	54,186	60,676	60,676
Family court, sheriff DSS	896,855	662,625	662,625
DSS-Federal Participation	532,857	105,000	105,000
Ambulance Fees	9,763,816	8,200,000	9,200,000
Other Services	346,861	336,349	514,040
Copy and Map Sales	265,729	237,971	253,951
	\$ 18,510,405	\$ 16,530,007	\$ 18,006,564
Fees and Fines			
Clerk of Court Fines	44,601	56,400	60,912
Magistrates Court Fines	680,191	572,552	1,007,401
Fines - other courts	17,321	23,100	18,299
Bond Escheatment	52,067	75,000	50,000
Traffic Court	1,478,625	1,652,300	1,623,303
	\$ 2,272,805	\$ 2,379,352	\$ 2,759,915
Interest			
Interest	415,316	550,000	300,000
	\$ 415,316	\$ 550,000	\$ 300,000
Miscellaneous Revenue			
Rental of County Property	17,911	26,923	26,923
Election Commission Reimburse	96,317	114,605	114,605
SRO School Resources Reimburse	1,045,846	712,500	1,000,000
Crossing Guards Reimbursement	48,388	74,540	74,540
Air National Guard Reimbursement	326,000	326,000	326,000
Taxes at Tax Sale	1,061,485	931,208	916,640
Richland Memorial Hospital Pay	1,543,200	1,543,200	1,543,200
Convenience Fee	13,236	50,609	46,889
Other Miscellaneous	811,964	702,178	802,716
	\$ 4,964,347	\$ 4,481,763	\$ 4,851,513
Other Financing Sources			
Disposal of Fixed Assets	127,673	180,000	180,000
Medical Indigent Care Fund	1,684,833	1,705,542	1,696,267
Transfers In	5,155,039	2,631,760	2,402,579
Use of Fund Balance	-	4,417,837	6,616,070
Industrial Park	-	310,656	145,000
	\$ 6,967,545	\$ 9,245,795	\$ 11,039,916
Total General Fund Revenues	\$ 139,822,825	\$ 139,300,965	\$ 146,913,504

General Fund Expenditures (Use of Funds)

Department	2011 Actual	2012 Adopted	2013 Adopted
Legislative			
Council Services	465,744	521,769	608,773
Legislative Delegation	172,904	177,292	194,130
Total Legislative	\$ 638,648	\$ 699,061	\$ 802,903
Judicial			
State Judge Telephone	2,558	3,325	2,700
Master-In-Equity	346,166	375,377	388,617
Probate Judge	916,522	971,579	1,016,377
Probate Court Advertising	52,614	50,000	50,000
Columbia Magistrate	240,662	213,971	223,063
Dentsville Magistrate	297,696	289,180	243,664
Dutch Fork Magistrate	270,507	268,003	269,743
Lykesland Magistrate	252,459	249,859	252,174
Olympia Magistrate	265,440	263,215	267,971
Upper Township Magistrate	233,731	222,804	229,200
Waverly Magistrate	330,377	325,305	278,159
Eastover Magistrate	241,606	240,914	246,803
Hopkins Magistrate	233,942	234,117	239,748
Pontiac Magistrate	261,458	257,013	259,645
Administration Magistrate	392,176	376,678	755,881
General Magistrate	188,334	215,768	214,038
Solicitor	2,626,225	2,811,506	3,318,979
Clerk of Court	2,935,448	2,995,572	3,103,270
Total Judicial	\$ 10,087,922	\$ 10,364,186	\$ 11,360,032
Executive			
County Administrator	741,204	874,287	841,660
Department of Public Information	247,509	342,860	284,200
Risk Management	5,815,894	5,292,995	5,505,635
County Ombudsman	324,272	341,212	338,630
County Attorney	762,801	968,894	1,055,801
Total Executive	\$ 7,891,680	\$ 7,820,248	\$ 8,025,926
Elections			
Election Commission	341,887	-	-
Board of Elections & Voter Registration*	453,706	1,172,711	1,228,574
Total Elections	\$ 795,593	\$ 1,172,711	\$ 1,228,574
Taxation			
Auditor	1,086,572	1,081,863	1,154,316
Treasurer	955,105	989,524	993,620
Assessment Appeals	2,188	12,033	12,033
Assessor	1,910,569	1,896,653	1,942,304
Taxes at Tax Sale	812,081	931,208	916,640

General Fund Expenditures (Use of Funds)

Department	2011 Actual	2012 Adopted	2013 Adopted
Business Service Center	314,549	362,286	368,054
Total Taxation	\$ 5,081,063	\$ 5,273,567	\$ 5,386,967
Administrative and Staff Services			
Finance	1,553,945	1,540,964	1,504,641
Procurement	352,264	363,881	366,886
Court Appointed Special Advocate	661,652	693,896	667,314
Register of Deeds	808,901	837,530	884,511
Human Resources	801,338	826,638	845,540
Court Administrator	1,142,266	1,173,291	1,179,049
Information Technology	4,650,989	4,890,468	5,209,549
GIS	113,997	185,421	181,530
Financial System	79,935	-	-
Non-Departmental	12,357,934	17,307,040	20,270,396
Total Administrative and Staff Services	\$ 22,523,221	\$ 27,819,129	\$ 31,109,416
Public Safety			
Sheriff	31,351,894	31,916,304	33,954,330
Special Duty - Sheriff	1,655,495	1,399,951	1,406,333
Detention Center	19,052,649	20,801,126	20,932,617
Emergency Services - Administrative	571,419	628,513	692,804
Emergency Medical Service	11,644,352	11,619,239	11,207,310
Planning	1,318,449	1,477,127	1,400,801
Building Inspections	1,379,495	1,455,103	1,491,281
Coroner	1,347,982	1,464,490	1,525,970
Animal Care	1,003,265	1,164,734	1,164,281
Total Public Safety	\$ 69,325,000	\$ 71,926,587	\$ 73,775,727
Public Works & Utilities			
Public Works Administration	403,074	449,207	401,473
Engineering Division	394,694	467,099	464,755
Support Services	287,691	256,604	270,109
Central Services	767,100	816,335	813,295
Central Garage	148,567	152,395	316,143
Facilities & Grounds Maintenance	1,702,642	1,936,939	1,956,174
Facilities & Grounds Maint - Judicial	121,226	147,430	147,430
Facilities & Grounds Maint - Hampton St	136,309	225,203	150,688
Facilities & Grounds Maint - Gregg St	4,380	21,083	20,395
Facilities & Grounds Maint - Huger St	10,652	22,892	21,882
Facilities & Grounds Maint - Powell	138,989	66,595	75,595
Facilities & Grounds Maint - Sheriff Substation	4,326	13,430	12,200
Facilities & Grounds Maint - Voting Warehouse	1,058	4,200	4,200
Facilities & Grounds Maint - Two Notch	45,171	32,283	32,283
Facilities & Grounds Maint - DSS	5,781	25,404	124,197

General Fund Expenditures (Use of Funds)

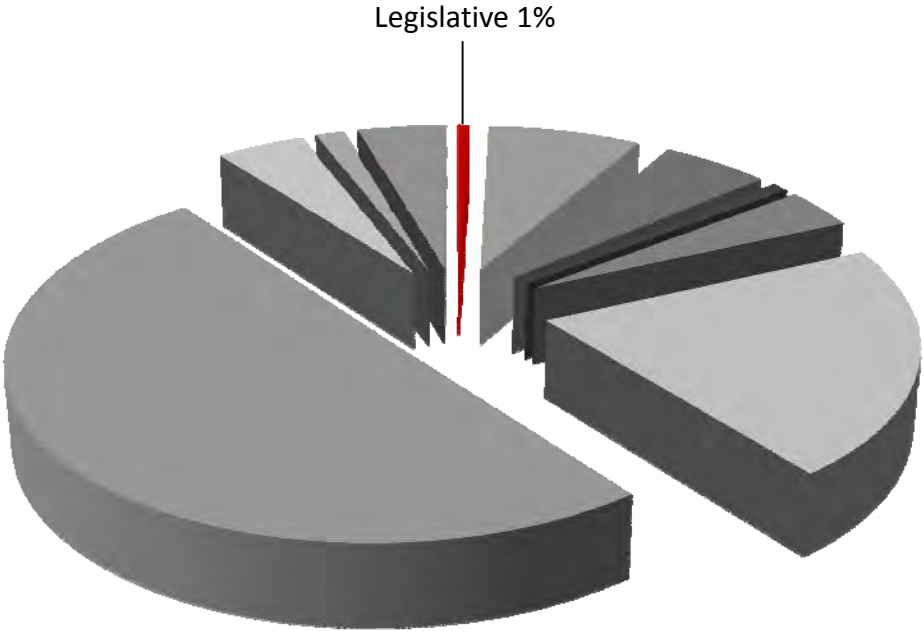
Department	2011 Actual	2012 Adopted	2013 Adopted
Facilities & Grounds Maint - Eastover Mag.	8,166	6,351	5,553
Facilities & Grounds Maint - EMS Substations	9,588	25,330	92,794
Facilities & Grounds Maint - Beatty Road	15,232	28,564	27,993
Facilities & Grounds Maint - Pineview	10,416	24,500	23,771
Facilities & Grounds Maint - Utilities	1,482,72	1,581,849	1,581,849
Facilities & Grounds Maint - Decker	-	-	28,737
Total Public Works	\$ 5,697,823	\$ 6,303,693	\$ 6,571,516
Health and Social Services			
Health Department	35,647	61,713	59,373
Vector Control	209,231	251,882	256,907
Dept of Social Services	86,679	109,661	97,307
Medical Indigent Care	1,684,833	1,705,542	1,696,267
Total Health and Social Services	\$ 2,016,391	\$ 2,128,798	\$ 2,109,854
Other			
Contractual & Statutory Agencies	3,040,758	1,862,152	1,922,156
Soil and Water Conservation	115,256	155,650	159,209
Industrial Park	225,798	350,058	622,402
Total Other	\$ 3,381,811	\$ 2,367,860	\$ 2,703,767
Transfers Out	\$ 7,594,550	\$ 3,425,125	\$ 3,838,822
Total General Fund Expenditures	\$135,033,701	\$139,300,965	\$146,913,504

Legislative

The Legislative Division is comprised of the following departments:

- Council Services
- Legislative Delegation

This division is responsible for the various functions that support the activities of the 11-member County Council and citizens and governmental agencies. The Legislative Delegation Office serves as a liaison between the public, governmental agencies, and the elected state legislators who represent the County. This division makes up less than 1% of the General Fund Expenditures for fiscal year 2013.



Council Services

Mission Statement

To provide 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 and maintain the Council calendar and schedule of appointments.

A central 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 the promulgation of land use regulations.

Goals and Objectives

- Provide prompt and courteous service to Council members 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

Measure	2011	2012	2013
Number of Agendas Prepared	42	40	40
Percentage of Agendas prepared and delivered to County Council on Time	99%	99%	99%
Number of meeting minutes available on County Intranet Site	42	40	40

Budget Highlights

Council Services 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. \$75,000 is budgeted as one-time funds for the County Administrator search.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	336,967	334,486	347,140	12,654	3.8%
Operating Expenditures	128,777	187,283	261,633	74,350	39.7%
Total	\$ 465,744	\$ 521,769	\$ 608,773	\$ 87,004	16.7%
Authorized FT Positions	14	14	14	-	-

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.

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

- Maintain a record system of veterans receiving assistance to be used for planning, reporting, references and other pertinent information by recording DD-214s, and other discharge documents and claims.
- Establish a system of care to assist veterans and their dependents in all aspects of eligible veterans' benefits.
- 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 by conducting official visits to VA facilities.
- Attend training workshops, seminars, meetings, presentations and assemblies associated with veteran concerns.
- Process notary applications and forward to the Secretary of State within eight working days.

Performance Measures

Measure	2011	2012	2013
Timely completion of eligible veteran's claims	580	600	605
Correspondence Answered for Outreach Activities	2,670	2,690	2,700
Official visits to VA facilities	114	118	120
Number of Training Opportunities	16	18	19
Records Added Daily to maintain Veteran's Management System	2,880	2,900	2,950
Notary Applications Processed	3,010	3,020	3,040

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

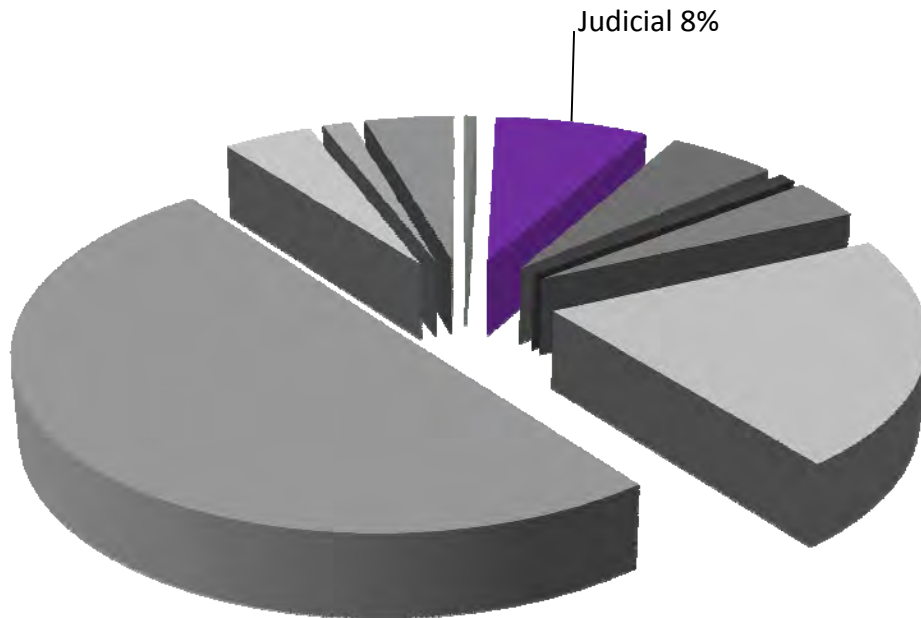
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	170,728	175,136	179,499	4,363	2.5%
Operating Expenditures	2,176	2,156	14,631	12,475	578.6%
Total	\$ 172,904	\$ 177,292	\$ 194,130	\$ 16,838	9.5%
Authorized FT Positions	3	3	3	-	-

Judicial

The Judicial Division is comprised of the following departments:

- Master-In-Equity
- Probate Judge
- Judicial Magistrates
- Solicitor
- Clerk of Court

This division is responsible for the fair and timely review of the County's court cases. Services provided by this division include hearings on civil and criminal cases, hearing on family court cases involving divorces and child custody and the representation of all indigent criminal defendants. This division makes up 8% of the General Fund Expenditures for fiscal year 2013.



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 to 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.
- Serves 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.

Performance Measures

Measure	2011	2012	2013
Number of cases disposed of or concluded	2,925	2,558	3,000
Average number of cases over 120 days	0	0	0
Dollar value of foreclosure sales	\$100,228,508	\$106,311,361	\$90,926,319
Money earned that is paid into the County's General Fund	\$1,140,311	\$1,100,311	\$1,000,000

Budget Highlights

Master-in-Equity is funded through the Countywide General Fund. The expenditures roll up into the

Judicial sub-category for reporting purposes.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	339,378	365,131	378,391	13,260	3.6%
Operating Expenditures	6,788	10,246	10,226	(20)	-0.2%
Total	\$ 346,166	\$ 375,377	\$ 388,617	\$ 13,240	3.5%
Authorized FT Positions	6	6	6	-	-

Probate Court

Mission Statement

The Probate Court has five 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 Mental Health Court; to probate and administer decedent's estates; and to oversee guardianship and conservatorship cases. It is our mission to perform all of these services with the public's best interest in mind.

Goals and Objectives

- To expand the use of the internet searches of estates by the legal profession and parties to the estate.
- 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.
- To continue to promote the MHC Program: Provide information/training/literature about the MHC program to Police, Solicitors, and PDs, Magistrates, Bond Court staff and other individuals or agencies that make referrals.
- To advocate as well as attend training classes and seminars to keep the staff up to date on laws, procedures and technology that will provide better job performance.

Performance Measures

Measure	2011	2012	2013
Marriage Licenses issued	2,705	2,562	2,633
Conservatorship/Guardianship cases opened	180	175	177
Average caseload by estate clerk	215	216	215

Budget Highlights

Probate Court 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.

The FY13 budget increased by 4.6% due primarily to a \$21,850 increase in Operating Expenditures.

Additionally, Probate Court 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 Court	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	874,617	924,361	932,129	7,768	0.8%
Operating Expenditures	40,241	47,218	69,068	21,850	46.3%
Capital Outlay	1,665	-	15,180	15,180	-
Total	\$ 916,523	\$ 971,579	\$ 1,016,377	\$ 44,798	4.6%
Authorized FT Positions	20	20	20	-	-

Probate Court Advertising	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	52,614	50,000	50,000	-	0.0%
Total	\$ 52,614	\$ 50,000	\$ 50,000	\$ -	0.0%

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. The thirteen 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 increase Bond Hearings at the Alvin S. Glenn Detention Center to four times daily along with walk-in bond hearings for fraudulent checks at least four times monthly.
- To dispose of all State statute and County ordinance cases within 180 days of filing and to do so in a cost efficient matter by grouping like cases in one court location.

Performance Measures

Measure	2011	2012	2013
Cases filed in the Magisterial District Courts:			
Civil Total	25,148	25,903	26,000
Criminal Total	14,483	12,642	13,000
Grand Total	39,631	38,545	39,000

Budget Highlights

The Magistrates are funded through the Countywide General Fund. The expenditures roll up into the Judicial sub-category for reporting purposes. Revenue is generated through court fees and fines. A new Magistrate office in Blythewood will be established in FY13.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Columbia Magistrate	240,661	213,971	223,063	9,092	4.2%
Dentsville Magistrate	297,696	289,180	243,664	(45,516)	-15.7%
Dutch Fork Magistrate	270,507	268,003	269,743	1,740	0.6%
Lykesland Magistrate	252,459	249,859	252,174	2,315	0.9%
Olympia Magistrate	265,440	263,215	267,971	4,756	1.8%
Upper Township Magistrate	233,731	222,804	229,200	6,396	2.9%
Waverly Magistrate	330,377	325,305	278,159	(47,146)	-14.5%
Eastover Magistrate	241,607	240,914	246,803	5,889	2.4%
Hopkins Magistrate	233,943	234,117	239,748	5,631	2.4%
Pontiac Magistrate	261,458	257,013	259,645	2,632	1.0%
Administrative Magistrate	392,176	376,678	755,881	379,203	100.7%
General Magistrate	188,335	215,768	214,038	(1,730)	-0.8%
Total	\$ 3,208,390	\$ 3,156,827	\$ 3,480,089	\$ 323,262	10.2%
Authorized FT Positions	46	46	51	5	-

Solicitor

Mission Statement

To serve 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 Objectives

- 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.

Performance Measures

Measure	2011	2012	2013
Expediently prosecute violent adult offenders	1,079	1,649	1,725
Expediently prosecute violent juvenile offenders	8	8	8
Local jail population	835	714	615

Budget Highlights

Solicitor is funded through the Countywide General Fund. The expenditures roll up into the Judicial sub-category for reporting purposes.

The FY13 budget increased by 18% due largely to a \$397,561 increase in Personnel for a market rate adjustment.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	2,423,306	2,623,271	3,020,832	397,561	15.2%
Operating Expenditures	111,194	184,718	270,347	85,629	46.4%
Capital Outlay	91,725	3,517	27,800	24,283	690.4%
Total	\$ 2,626,225	\$ 2,811,506	\$ 3,318,979	\$ 507,473	18.0%
Authorized FT Positions	53	53	53	-	-

Clerk of Court

Mission Statement

To function as a team dedicated to our legal professionals, the public, and court officials. Also preparing and maintaining accurate records, furnishing assistance in an understanding and compassionate manner, thus providing service 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 which makes recorded instruments available electronically.
- To promote multi-cultural equity and harmony, in a manner consistent with this organization's mission statement.
- Utilize cutting edge technology in carrying out the responsibilities of our mission and daily operations, thereby improving quality and efficiency.
- To provide a harmonious and pleasant working environment at the same time providing the best customer service possible to our clients.

Budget Highlights

Clerk of Court

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

The FY13 budget increased by 3.6% mainly due to a \$55,200 increase in capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	2,615,312	2,622,442	2,653,940	31,498	1.2%
Operating Expenditures	313,366	364,130	385,130	21,000	5.8%
Capital Outlay	6,770	9,000	64,200	55,200	613.3%
Total	\$ 2,935,448	\$ 2,995,572	\$ 3,103,270	107,698	3.6%
Authorized FT Positions	57	57	58	1	-

State Judges Telephone

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

The FY13 budget reflects funding at a continuation level.

Fiscal Plan

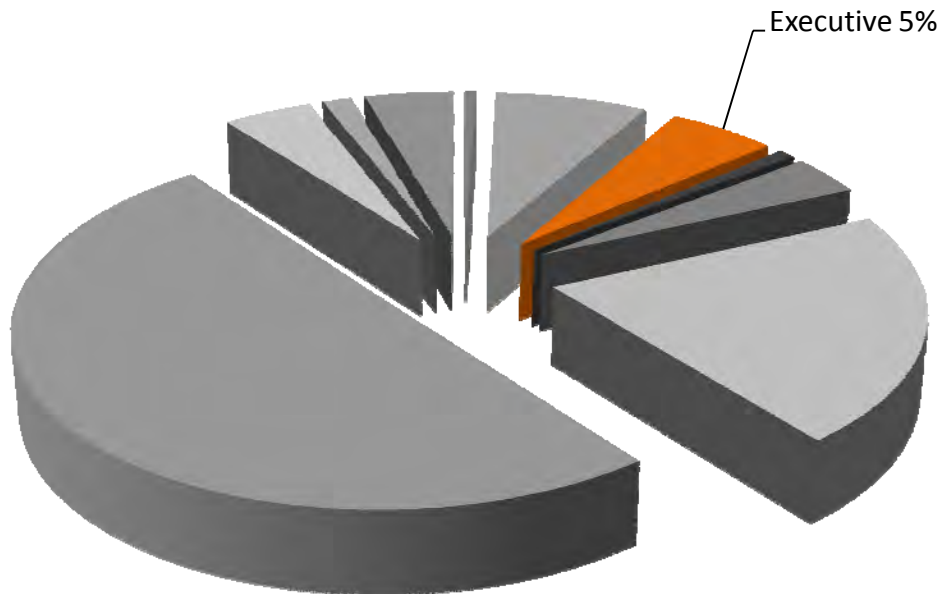
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	2,558	3,325	2,700	(625)	-18.8%
Total	\$ 2,558	\$ 3,325	\$ 2,700	\$ (625)	-18.8%

Executive

The Executive Division is comprised of the following departments:

- County Administrator
- Department of Public Information
- Risk Management
- County Ombudsman
- County Attorney

This division is responsible for the leadership, strategic direction and administrative overview of all the County's operations. As the official liaison between the community and the County's governing officials, services provided by this division include developing and maintaining policies and procedures to support strategic decisions established by County Council, developing and maintaining programs that respond to the community's needs, providing legal counseling and representation for the County's officials, and providing customer service support for the community. This division makes up 5% of the General Fund Expenditures for fiscal year 2013.



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

- In a timely manner, provide County Council with 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 through 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 neighborhood.

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.

For FY13, the budget decreased by 3.7% mainly due to a \$32,527 decrease in personnel.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	702,055	821,800	789,273	(32,527)	-4.0%
Operating Expenditures	34,552	52,487	52,387	(100)	-0.2%
Capital Outlay	4,597	-	-	-	0.0%
Total	\$ 741,204	\$ 874,287	\$ 841,660	\$ (32,627)	-3.7%
Authorized FT Positions	8	8	9	1	-

County Administrator

Risk Management

Total worker’s compensation for all general fund departments is included in the Risk Management budget and accounts for the operating increase over FY12.

Below is a comparison of the trend for the worker’s compensation budget and experience factor over the last 10 years.

	Budget	Experience Factor
2003	1,057,646	1.41
2004	1,512,092	1.42
2005	2,636,615	1.71
2006	3,099,405	1.94
2007	3,365,751	1.96
2008	3,903,908	1.90
2009	4,103,092	2.19
2010	3,787,260	1.96
2011	3,787,260	1.64
2012	4,172,296	1.64

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	3,734,996	3,702,518	3,703,845	1,327	0.0%
Operating Expenditures	2,080,897	1,590,477	1,801,790	211,313	13.3%
Capital Outlay	-	-	-	-	-
Total	\$ 5,815,893	\$ 5,292,995	\$ 5,505,635	\$ 212,640	4.0%
Authorized FT Positions	2	2	2	-	-

Department of Public Information

The budget for FY13 decreased by 17.1% largely due to a \$61,000 decrease in capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	163,389	180,123	229,763	49,640	27.6%
Operating Expenditures	80,282	101,737	54,437	(47,300)	-46.5%
Capital Outlay	3,838	61,000	-	(61,000)	-100.0%
Total	\$ 247,509	\$ 342,860	\$ 284,200	\$ (58,660)	-17.1%
Authorized FT Positions	3	3	4	1	-

Ombudsman's Office

Mission Statement

The Mission of the Richland County Ombudsman's Office is to serve as a committed, neutral party between the citizens of Richland County and local Government by providing seamless, quality service with minimal bureaucracy and making every attempt possible to obtain a positive resolution to every concern.

Goals and Objectives

- Create a service oriented culture in Richland County that delivers World Class service by implementing county wide customer service standards.
- Ensure 100% customer satisfaction internally & externally through citizen surveys.
- Provide continuous customer service training for all employees while informing them of their responsibility as it relates to service.
- Conduct quality control checks to ensure service delivered meets the expectations of the citizen.

Performance Measures

Measure	2011	2012	2013
Percentage of phone calls monitored for accuracy	35%	50%	60%
Percentage of surveys that are returned for areas of improvement	N/A	20%	20%
Percentage of departments that met quarterly for feedback	N/A	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

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	303,110	311,534	309,352	(2,182)	-0.7%
Operating Expenditures	21,162	29,678	29,278	(400)	-1.3%
Total	\$ 324,272	\$ 341,212	\$ 338,630	\$ (2,582)	-0.8%
Authorized FT Positions	8	8	8	-	-

County Attorney

Mission Statement

To review and approve as to legal form all contracts approved and entered into by the Richland County Council for Richland County government operations. To advise, represent, and defend County Council and its members, the County and its employees, and the elected officials before all courts and administrative bodies. The County Attorney is also responsible for providing legal services relating to labor law, municipal finance, home rule, land use and planning, procurement, law enforcement, and general municipal government issues.

Goals and Objectives

- Implement a Data Disaster Recovery Plan by having all backlogged and current litigation and subject files digitized and captured in the OnBase and Client Profile Databases.

Performance Measures

Measure	2011	2012	2013
Number of incoming Litigation files processed	150	172	172
Number of incoming Claim files processed	12	13	13
Number of Subject files processed	75	86	115
Number of Grievance files processed	15	16	15
Number of SHAC files processed	2	1	1
Number of Freedom of Information Act Requests processed	130	330	345
Number of Ordinances composed for County Council	92	103	108
Number of Legal Opinions drafted	320	368	368

Budget Highlights

The County Attorney is funded through the countywide general fund and no additional revenue is generated. The expenditures roll-up into the Executive sub-categories for reporting purposes.

The expenditure increase for FY13 is largely due to the funding of a previously frozen position.

Fiscal Plan

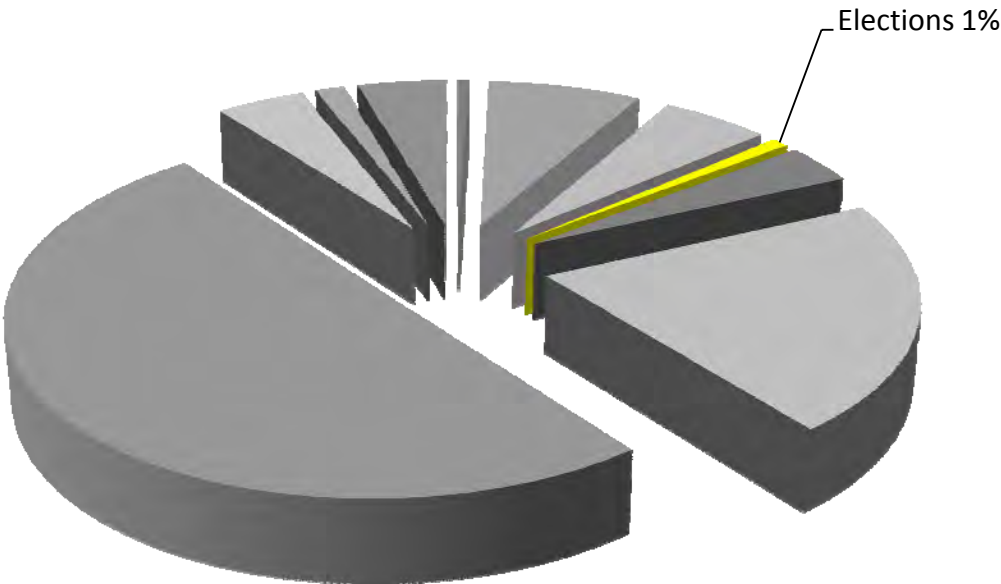
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	428,371	481,767	552,839	71,072	14.8%
Operating Expenditures	334,430	487,127	502,962	15,835	3.3%
Total	\$ 762,801	\$ 968,894	\$ 1,055,801	\$ 86,907	9.0%
Authorized FT Positions	8	8	8	-	-

Elections

The Elections Division is comprised of the following department:

Board of Election and Voter Registration Office

This department is responsible for implementing measures to ensure that each citizen is able to exercise their right to vote. Services provided include managing and conducting elections, preparing election equipment, overseeing polling places, registering voters, maintaining voter registration records, preparing ballots and recruiting and training election personnel. This department makes up 1% of the General Fund Expenditures for fiscal year 2013.



Board of Election and Voter Registration Office

Mission Statement

The mission of the Richland County Elections and Voter Registration Office is to conduct elections according to Federal and State laws; to provide every eligible citizen with the opportunity to register to vote; participate in fair and impartial elections; and have the assurance that their votes will count. This mission shall be achieved by continually reviewing and improving the voter registration and election process. All board members and staff personnel are dedicated to maintaining the integrity and accuracy of the election process. We believe in the importance of each citizen’s right to vote.

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 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.
- 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 ensure that at least two extra employees are trained and available to answer telephone calls and assist voters for the primary and general elections.

Performance Measures

Measure	2011	2012	2013
General, Primary and Special Elections conducted	3	6	1 or more
Municipal Elections	4	7	1 or more
Commission Meetings and Hearings	14	11	6 or more
Poll Worker Training Classes	20	22	25
Special Review Training Sessions	N/A	150	200
School Elections/Student Voting	N/A	12/2000	15/3000
Student poll workers used in the elections	31	37	45
Number of registered voters	N/A	230,567	280,000
Number of registered voters per FT employee	N/A	19,213	21,538

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.

Board of Election and Voter Registration Office

Fiscal Plan

Election Commission	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	135,067	-	-	-	0.0%
Operating Expenditures	137,869	-	-	-	0.0%
Data Processing Expenditure	66,359	-	-	-	0.0%
Total	\$ 339,295	\$ -	\$ -	\$ -	0.0%
Authorized FT Positions	2	-	-	-	-

Board of Registration	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	428,485	-	-	-	0.0%
Operating Expenditures	25,221	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 453,706	\$ -	\$ -	\$ -	0.0%

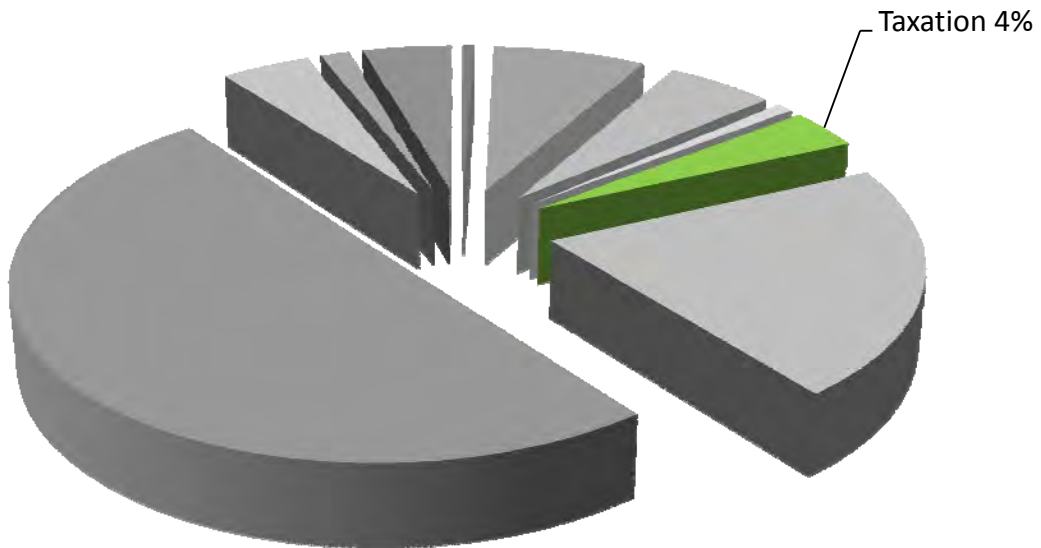
Board of Election and Voter Reg	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures		529,033	963,101	434,068	82.0%
Operating Expenditures	-	393,076	195,473	(197,603)	-50.3%
Capital Outlay	-	250,602	-	(250,602)	-100.0%
Data Processing Expense	-	-	70,000	70,000	0.0%
Total	\$ -	\$ 1,172,711	\$ 1,228,574	\$ 55,863	4.8%
Authorized FT Positions	-	13	15	2	-

Taxation

The Taxation Division is comprised of the following departments:

- Auditor
- Treasurer
- Taxes at Tax Sale
- Business Service Center
- Assessment Appeals
- Assessor

This division is responsible for the assessment and collections of the County's taxes and fees. Services include the assessment of residential and commercial property tax, the assessment and collection of business license fees, and the billing, collection and account reconciliation of the County's revenue. This division makes up 4% of the General Fund Expenditures for fiscal year 2013.



Auditor

Mission Statement

To provide prompt, courteous, 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

Measure	2011	2012	2013
Number of tax notices prepared	522,065	525,244	565,000
Cost per tax notice prepared	\$2.08	\$2.06	\$2.04
Tax notices prepared per employee	24,860	25,012	26,905

Budget Highlights

Auditor is funded through the Countywide General Fund. The expenditures roll up into the Taxation sub-category for reporting purposes.

The FY13 budget increased 6.7% primarily due to funds approved for tax bills.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	937,121	935,601	942,654	7,053	0.8%
Operating Expenditures	97,585	105,562	140,962	35,400	33.5%
Capital Outlay	15,280	-	30,000	30,000	0.0%
Data Processing Expenditure	36,586	40,700	40,700	-	0.0%
Total	\$ 1,086,572	\$ 1,081,863	\$ 1,154,316	\$ 72,453	6.7%
Authorized FT Positions	21	21	21	-	-

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

Budget Highlights

Treasurer

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

The FY13 budget increased 0.4% due to a \$2,196 increase in Personnel and \$2,000 increase in Capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	863,849	876,734	878,930	2,196	0.3%
Operating Expenditures	59,911	72,195	72,095	(100)	-0.1%
Capital Outlay	1,952	-	2,000	2,000	-
Data Processing Expenditures	29,393	40,595	40,595	-	0.0%
Total	\$ 955,105	\$ 989,524	\$ 993,620	4,096	0.4%
Authorized FT Positions	20	20	20	-	-

Taxes at Tax Sale

This division of the Treasurer accounts for the fees and expenditures associated with the sell and collection of delinquent taxes. During FY02, new legislation provided for an additional fee to be charged on delinquent taxes requiring collection.

Those additional funds are utilized to pay for those direct service expenditures required for the collection of the delinquent taxes. The FY13 budget is funded consistent with the fees expected to be collected.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	400,679	444,796	430,228	(14,568)	-3.3%
Operating Expenditures	399,308	469,880	471,012	1,132	0.2%
Capital Outlay	3,694	-	-	-	0.0%
Data Processing Expenditures	8,400	16,532	15,400	(1,132)	-6.8%
Total	\$ 812,081	\$ 931,208	\$ 916,640	\$ (14,568)	-1.6%
Authorized FT Positions	7	7	8	1	-

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 while

- collecting business-related revenues fairly and equitably,
- issuing business-related licenses and permits accurately and promptly,
- enforcing the County’s business requirements effectively, efficiently, and equitably, and
- 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, cross-reference Business Service Center businesses with other sources of business identification.

Performance Measures

Measure	2011	2012	2013
Number of online payments	1,623	1,926	2,227
Percentage of businesses renewing by deadline	40%	53%	60%
Number of new businesses	1,960	1,747	1,900
Number of businesses obtaining BL’s by the deadline	3,923	4,090	4,200

*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 Taxation Services sub-category for reporting purposes.

The FY13 budget increased slightly at 1.6% due to an increase in Personnel Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	255,754	312,603	318,616	6,013	1.9%
Operating Expenditures	35,164	49,683	49,438	(245)	-0.5%
Capital Outlay	23,631	-	-	-	0.0%
Total	\$ 314,549	\$ 362,286	\$ 368,054	\$ 5,768	1.6%
Authorized FT Positions	7	7	7	-	-

Assessment Appeals

Mission Statement

To develop a fair and equitable valuation system for Richland County to ensure that each taxpayer pays only his 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 Application for Special Assessment 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 percent overall.

Performance Measures

Measure	2011	2012	2013
Property Totals	167,100	167,800	168,600
Appeals – Request for Review	4,257	3,607	3,000
Appeals to Board	77	17	25
Sales Assessment Ratio	95%	95%	98%

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.

The FY13 budget is funded at a continuation level which includes costs associated with handling appeals due to property reassessment.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	2,422	10,496	10,496	-	-
Operating Expenditures	(235)	1,537	1,537	-	-
Total	\$ 2,187	\$ 12,033	\$ 12,033	\$ -	-

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

- To identify all taxable property and to value all real property properly for the purpose of taxation for Richland County.
- To provide accurate and current records of all new construction completed on a yearly basis.
- To develop a fair and equitable valuation system for Richland County to ensure that each taxpayer pays only his fair share of taxes.
- To complete an accurate list of deeds processed, legal residence applications processed, new lots mapped and new tax maps drawn or revised.
- To complete an accurate list of new lots, new buildings and new mobile homes appraised.
- To complete an accurate account of tax maps revised, parcels re-appraised, parcel count, total real property appraised value, and reviews.

Performance Measures

Measure	2011	2012	2013
Parcel Count for Real Property	167,100	167,800	168,500
Deeds Processed	11,176	10,390	9,800
Index of inequality	92%	95%	96%
Appeals for tax year	4,257	3,606	3,500
Parcels Revised	2	2	10
New Mobile Homes Appraised	150	90	90

Budget Highlights

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

The FY13 budget increased 2.4% mainly due to a increase in Operating Expenditures.

Fiscal Plan

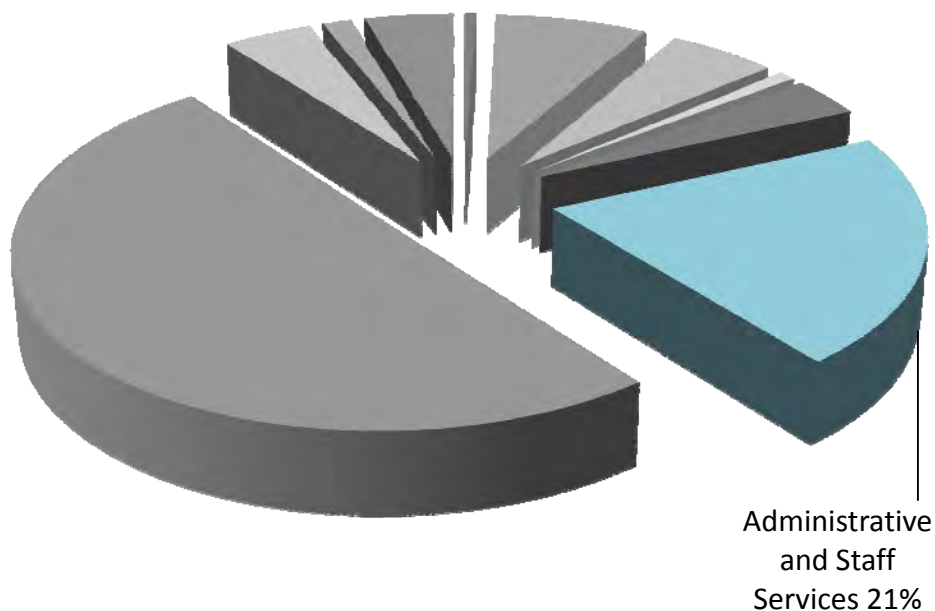
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,713,740	1,752,609	1,769,627	17,018	1.0%
Operating Expenditures	56,570	103,330	128,563	25,233	24.4%
Capital Outlay	57,303	-	3,400	3,400	0.0%
Data Processing Expenditure	82,955	40,714	40,714	-	0.0%
Total	\$ 1,910,568	\$ 1,896,653	\$ 1,942,304	\$ 45,651	2.4%
Authorized FT Positions	37	37	37	-	-

Administrative and Staff Services

The Administrative and Staff Services is comprised of the following departments:

- Finance
- Procurement
- CASA
- Register of Deeds
- Human Resources
- Court Administrator
- Information Technology
- GIS
- Non-Departmental

This division is responsible for a variety of functions that ensure County services are provided efficiently and effectively to citizens. Services include effective planning and control of County finances, special assistance for abused and neglected children in the County court system, proper public records filing and retention, maintenance of quality procedures and services, effective and safe technology use and protection, and user-friendly geographical mapping interfaces. This division makes up 21% of the General Fund Expenditures for fiscal year 2013.



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 in an efficient, effective and appropriate manner.

Goals and Objectives

- To ensure that the Accounts Payable transactions are processed and recorded to the County’s general ledger in a timely and accurate manner.
- To ensure that utility system revenues are available to meet the respective utility system expenditure needs by maintaining the customer’s receivable accounts at a current aging level and by making sure delinquent accounts are made current or disconnection in a timely manner.
- To ensure that Richland County employees are paid in an accurate and timely fashion by ensuring that voids or manual payroll checks are less than 1% of total payments and by ensuring that personnel action forms (PAF) are received in a timely fashion to reduce retro pay.
- 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.
- To efficiently administer grant funding in accordance with both Federal and County guidelines.
- 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

Measure	2011	2012	2013
Date audited CAFR published	12/01/11	12/01/12	12/01/13
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

Finance is funded through the Countywide General Fund. The expenditures roll up into the Administration & Staff Services sub-category for reporting purposes.

The FY13 budget includes a decrease in Personnel Expenditures of 2.7% and a 0.1% decrease in operating expenditures.

Finance

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,270,713	1,346,972	1,310,824	(36,148)	-2.7%
Operating Expenditures	283,232	193,992	193,817	(175)	-0.1%
Total	\$ 1,553,945	\$ 1,540,964	\$ 1,504,641	\$ (36,323)	-2.4%
Authorized FT Positions	24	24	24	-	-

Procurement

Mission Statement

We shall simplify and streamline competition; reinforce our socioeconomic process by maintaining open competitive and comprehensive programs that is race/gender-neutral and race gender-conscious; to obtain fair and reasonable cost/prices, provide quality and effective support to customers, ensuring dependable source of supply, and maintaining an optimum balance of quality and cost; provide support; fulfill policies; meet objectives and goals. We shall endeavor to maintain public's trust by cooperative, open and meaningful dialogue to positively impact goals and efforts and to provide quality services to our citizens.

Goals and Objectives

- Provide quality and effective support to customers, ensuring dependable source of supply and maintaining an optimum balance of quality and cost.
- Promote competition by establishing a comprehensive program that is Race/Gender-Neutral and Race/Gender-Conscious.
- Form relationships with contractors who have a track record of successful past performance or who demonstrate a current superior ability to perform and provide quality service.
- Simplify and streamline the procurement process by reducing repetitive small purchases, improving processing time of all requests, and by maximizing the use of electronic solicitation and purchases.

Performance Measures

Measure	2011	2012	2013
Improve evaluation of contractors	10%	25%	5%
Decrease administrative processing time for small purchases	10%	5%	5%
Widen competition	10%	10%	10%
Make solicitations available electronically	10%	98%	5%
Increase cooperative purchase	10%	50%	10%
Improve decimation of information	10%	95%	5%
Improve delivery requirements	10%	95%	5%

Budget Highlights

Procurement is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Administration & Staff Services sub-category for reporting purposes. The FY13 budget increased slightly by 0.8%.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	339,465	347,122	350,277	3,155	0.9%
Operating Expenditures	12,471	16,759	16,609	(150)	-0.9%
Capital Outlay	328	-	-	-	0.0%
Total	\$ 352,264	\$ 363,881	\$ 366,886	\$ 3,005	0.8%
Authorized FT Positions	7	7	7	-	-

Court Appointed Special Advocates

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.

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 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.
- 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.
- Richland County CASA will provide quality on-going training for volunteers.

Performance Measures

Measure	2011	2012	2013
Volunteers trained	82	108	80
There will be zero staff GAL appointments	45	33	0
CASA attorney represents CASA GAL in court	95%	100%	100%
CASA staff accompany GAL to court	100%	100%	100%
CASA will post learning sessions on website.	10	12	15
RCCASA will host Volunteers for Youth Conference	1	1	1
Host a Diversity Retreat	1	1	1

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 & Staff Services sub-category for reporting purposes. The FY13 budget decreased 3.8% mainly due to a \$24,815 decrease in Personnel Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	627,334	678,876	654,061	(24,815)	-3.7%
Operating Expenditures	34,319	15,020	13,253	(1,767)	-11.8%
Total	\$ 661,653	\$ 693,896	\$ 667,314	\$ (26,582)	-3.8%
Authorized FT Positions	12	13	13	-	-

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 to be cashiered and scanned within 2 work days of receipt, all documents are to be indexed within 3 workdays of receipt, and all documents are to be proofed within 5 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.
- Safeguard the public record through the creation and storage of microfilm.
- Return all documents to filers within 30 business days.

Performance Measures

Measure	2011	2012	2013
Amount of 3% rebate checks	\$72,051	\$75,314	\$78,138
Number of days to cashier/scan documents	1.48	1.35	1.30
Number of days to index documents	3.31	2.30	2.15
Average rating per customer	90.1%	90.2%	90.2%
Rolls of Microfilm processed	73	74	75

Budget Highlights

The FY13 budget increased by 5.6% due to a \$60,000 increase in Capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	508,008	526,686	513,817	(12,869)	-2.4%
Operating Expenditures	278,533	310,844	310,694	(150)	0.0%
Capital Outlay	22,361	-	60,000	60,000	-
Total	\$ 808,902	\$ 837,530	\$ 884,511	\$ 46,981	5.6%
Authorized FT Positions	14	14	14	-	-

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. To support the development of Richland County’s human resources and work culture. We believe that a diverse, respectful environment allows our human potential to flourish and grow. Our commitment is to advance Richland County’s mission 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

Measure	2011	2012	2013
HR Cost per County Position*	\$493	\$446	\$500
Number of county positions per HR FTE*	150	206	210
County-wide turnover rate	12%	15%	15%
Number of applications processed	4,009	3,860	5,000
Number of training classes held	19	23	25

* (based on full-time employees)

Budget Highlights

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

The FY13 budget reflects a 2.3% increase from FY12 mainly due to an increase in Operating Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	571,877	573,696	562,623	(11,073)	-1.9%
Operating Expenditures	223,248	252,942	282,917	29,975	11.9%
Capital Outlay	6,213	-	-	-	0.0%
Total	\$ 801,338	\$ 826,638	\$ 845,540	\$ 18,902	2.3%
Authorized FT Positions	11	11	10	-	-

Court Administration

Mission Statement

The mission of Richland County Court Administration is to provide an open, impartial and readily available centralized courtroom forum for the timely and professional disposition of judicial matters by staff. Each litigant will be treated with discretion and integrity.

Goals and Objectives

- Monitor and improve the Central Civil Court Division by maintaining statistics on cases, scheduling mediation hearings, scheduling all jury trials, and by issuing all Judgments and Orders of Court.
- Monitor and improve the Central Domestic Violence Court Division by gathering detailed statistical data for the Solicitor’s office, which directs the VAWA grant, tracking sentenced offenders’ compliance by conducting show causes two times a month based on input from Domestic Violence counseling service and Court time payment records, and hosting CDV committee meetings to analyze data and discuss issues for improvement and institute the necessary changes.
- Maintain the reduced backlog of pending jury trials by scheduling pre-trial hearings/roster meetings to settle cases.
- Monitor and improve the Central Traffic Court Division by maintaining statistics on cases, monitoring court dates, and rescheduling all continued cases in 10 days.
- Monitor and improve the Preliminary Hearings Division by maintaining statistics on preliminary hearings scheduled, number of victims, and number of victims appearing, and scheduling and conducting preliminary hearings in a timely manner. Some hearings will continue to be scheduled at the detention center to reduce County transport and labor costs.
- Monitor and improve the Bond Court Division by scheduling bond hearings and disbursing all bonds posted to the trial courts in a timely manner, and maintaining statistics on hearings for detainees and walk-ins. Increase the number of video conference hearings for inmates housed in State correctional facilities, therefore eliminating transportation and labor costs.
- Improve the Cashier Division by increasing the amount of funds collected along with assisting the new Setoff Debt Division in identification of unpaid fines.
- Monitor and improve the Order Division to assure compliance with SC Expungement Law, SCDMV Ishmell and DMV Order guidelines and laws, and SC Restraining Order law.

Performance Measures

Measure	2011	2012	2013
Total Fines/Fees collected at Central Court	\$4,125,000	\$3,327,718	\$3,428,000
Total Bonds collected	\$535,000	\$449,852	\$500,000
Total preliminary hearings for General Session cases	6,900	5,730	6,000
Total criminal, traffic, criminal domestic violence, parking and civil cases filed	40,000	33,234	34,000
Total defendants processed through Bond Court	12,000	8,844	9,000
Number of criminal domestic violence victims	450	392	415

Court Administration

Budget Highlights

Court Administration is funded through the Countywide General Fund. The expenditures roll up into the Administrative & Staff Services sub-category for reporting purposes.

The FY13 budget reflects an overall departmental increase of 0.5% due in part to a \$7,258 increase in Personnel Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,090,861	1,132,922	1,140,180	7,258	0.6%
Operating Expenditures	51,005	40,369	38,869	(1,500)	-3.7%
Capital Outlay	400	-	-	-	0.0%
Total	\$ 1,142,266	\$ 1,173,291	\$ 1,179,049	\$ 5,758	0.5%
Authorized FT Positions	27	27	27	-	-

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 contribute towards increased efficiencies, increased effectiveness, increased revenues, and reduced costs.

Goals and Objectives

- RCIT will continue its multi-year collaboration efforts with other South Carolina cities and counties on joint IT projects in order to use state-of-the-art systems at a fraction of full market value.
- RCIT will continue exploring the feasibility and cost effectiveness of public cloud computing while enhancing existing private county cloud.
- RCIT will strategically deploy Web 2.0 technologies to improve county's ability to have interactive engagement with its citizens.
- RCIT will collaborate with the PIO office for a complete redesign of the county website.
- RCIT will continue to provide County departments with enhanced efficiencies.
- RCIT will continue expansion of an enterprise imaging/document management system.
- RCIT will expand and enhance the county's Wide Area Network in an ongoing effort to increase network bandwidth at reduced costs.
- RCIT will continue ongoing efforts to ensure a secure technology environment by perpetually training staff on the latest security tools and deploying new features that will tighten security, reduce spam, and thwart hackers, viruses, and electronic terrorism.

Performance Measures

Measure	2011	2012	2013
Number of work orders processed from Help Desk	10,100	10,100	10,100
Total County employees supported per IT position	41	41	41
Total cost per County employee	\$2,773	\$2,773	\$2,773
Number of ASK IT training sessions	255	390	390
Total number of Internet Tax payments(millions)	9,346	9,906	9,906
Number of training classes conducted for County employees	51	70	70

Budget Highlights

Information Technology is funded through the Countywide General Fund. The expenditures roll up into the Administrative & Staff Services sub-category for reporting purposes.

The FY13 expenditures reflect a 6.5% increase across the department.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	3,216,268	3,506,982	3,524,113	17,131	0.5%
Operating Expenditures	160,522	145,854	145,604	(250)	-0.2%
Capital Outlay	83,432	-	302,200	302,200	-
Data Processing Expense	1,190,766	1,237,632	1,237,632	-	-
Total	\$ 4,650,988	\$ 4,890,468	\$ 5,209,549	\$ 319,081	6.5%
Authorized FT Positions	47	46	48	2	-

Geographical Information System

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.

Budget Highlights

GIS is funded through the Countywide General Fund. The expenditures roll up into the Administrative & Staff Services sub-category for reporting purposes.

The FY13 budget includes a decrease of 2.1% due to a reduction of \$4,214 in Operating Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	14,963	35,449	35,772	323	0.9%
Operating Expenditures	99,034	149,972	145,758	(4,214)	-2.8%
Total	\$ 113,997	\$ 185,421	\$ 181,530	\$ (3,891)	-2.1%

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 Finance 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 Administrative & Staff Services sub-category for reporting purposes.

The budget FY13 includes:

- -\$818,746 budgeted for a vacancy factor. Funds will be transferred from departments when vacancies occur until it reaches \$0.
- \$3.5 million for GASB 45 compliance.
- Total insurance which increased by \$732,000.
- \$2.2 million for Class & Compensation plan implementation.
- \$500,000 for billing services for the contract with EMSMC.
- Other items budgeted here include bank fees (165,000), unemployment contribution (\$233,000), and grant match (\$283,017).

Fiscal Plan

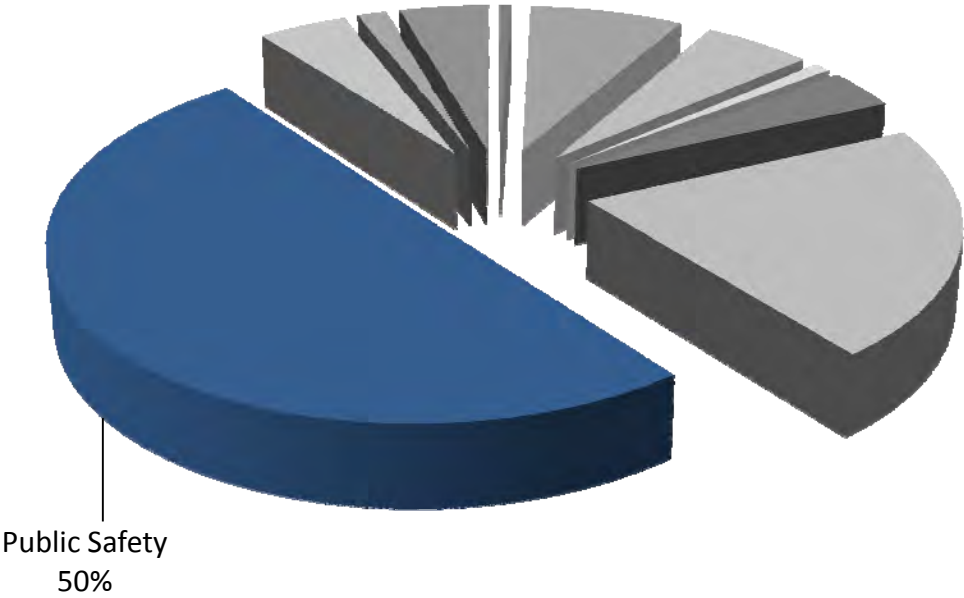
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	11,700,297	16,217,895	19,124,379	2,906,484	17.9%
Operating Expenditures	657,637	1,089,145	1,146,017	56,872	5.2%
Total	\$ 12,357,934	\$ 17,307,040	\$ 20,270,396	\$ 2,963,356	17.1%

Public Safety

The Public Safety Division is comprised of the following departments:

- Sheriff
- Detention Center
- Emergency Services - Administrative
- Emergency Medical Service
- Planning
- Building Inspections
- Coroner
- Animal Care

This division is responsible for the protection and safety of the general public and implementing measures that enhances the public quality of life. Services provided by this division include law enforcement, the detention center that maintains confined individuals posing a threat to the public's safe-welfare, emergency medical services, the coordination and regulation of community development and/or redevelopment, the investigation of deaths within the County. This division makes up 50% of the General Fund Expenditures for fiscal year 2013.



Sheriff's Department

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.
- With consideration of the continued stressed economy, attempt to 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 youth services programs to deal with at risk youth through the creation of positive programs and activities aimed at good citizenship and responsible decision making. Increase cooperation and coordination with other youth programs.

Budget Highlights

Sheriff Department

The Sheriff's Department is funded through the county-wide general fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

The FY13 budget increased 6.4% due in large to an increase of \$1,989,580 in Personnel due primarily to \$1.7 million budgeted for Class & Compensation plan implementation.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	25,342,342	25,182,495	27,172,075	1,989,580	7.9%
Operating Expenditures	5,668,043	6,205,133	6,317,143	112,010	1.8%
Capital Outlay	341,509	528,676	465,112	(63,564)	-12.0%
Total	\$ 31,351,894	\$ 31,916,304	\$ 33,954,330	\$ 2,038,026	6.4%
Authorized FT Positions	547	560	560	-	-

Sheriff's Department

Special Duty

The Special Duty Department is funded through the county-wide general fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,655,495	1,399,951	1,406,333	6,382	0.5%
Total	\$ 1,655,495	\$ 1,399,951	\$ 1,406,333	\$ 6,382	0.5%
Authorized FT Positions	2	2	2	-	-

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.
- 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.
- Maintain a high level of service to Criminal Justice agencies, including reducing the number of complaints from agencies served.
- Increase the graduation rate of officers attending the SC Criminal Justice Academy.

Performance Measures

Measure	2011	2012	2013
Erroneous release	0	0	0
Employees receive minimum required training by SC Jail standards	100%	99.3%	100%
Complaints from outside agencies	2	2	0
Number in custody inmate deaths	1	0	0
Reduce inmate grievances by 50%	1,280	784	0
Maintain or reduce operating the facility	5%	5%	5%
Increase officer graduation rate	71%	75%	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.

The FY13 budget shows a slight increase of 0.6% overall increase due to a \$286,215 increase in Operating Expenditures, but a decrease of \$95,330 in Capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	12,195,868	12,210,169	12,150,775	(59,394)	-0.5%
Operating Expenditures	6,790,626	8,494,927	8,781,142	286,215	3.4%
Capital Outlay	66,155	95,330	-	(95,330)	-100.0%
Data Processing Expenditures	-	700	700	-	0.0%
Total	\$ 19,052,649	\$ 20,801,126	\$ 20,932,617	\$ 131,491	0.6%
Authorized FT Positions	338	338	336	(2)	-

Emergency Services Department

Mission Statement

It is the mission of Richland County Emergency Services Department to provide professional and cost effective emergency and public safety planning, preparedness programs, response and recovery to the citizens of Richland County. By providing modern support systems combined with prompt and courteous service, our mission is accomplished through a dedicated and professional effort by all Emergency Service personnel.

Emergency Medical Service

EMS operates with staffed ambulance units and quick response vehicles stationed throughout the county. The specialized rescue vehicles respond from the Headquarters location.

The Emergency Medical Service Division of DHEC licenses Richland County EMS. Each paramedic and EMS technician must complete DHEC testing and re-certify every two years.

The Department established an Automatic External Defibrillator (AED) program. AED devices are placed in the rural areas of the county. AED's are used by first responders (fire fighters and law enforcement personnel) to restore electrical heart activity in cardiac arrest victims.

Through an intergovernmental contract, the City of Columbia is responsible for the 911 dispatch of emergency calls.

Emergency Management – Plans and Mitigation Division

Mandated by state law, this division is responsible for emergency disaster planning for all of Richland County. The Emergency Operations Center (EOC) is the center of activity during an emergency, coordinating public safety, public works and

government. The division coordinates programs with the State Emergency Management Division and participates in planning and exercises with federal, state and local agencies. The division coordinates local planning with schools, industry, governments and citizens to mitigate the effects of disasters and prepare personnel for preparation and response. A major emphasis is placed on weapons of mass destruction and terrorism response training.

Administration – Logistics and Support Division

This division provides support services for all divisions within the department: budget, equipment and support, communications, public information, in-service training, department compliance and safety. Key senior department employees are cross-trained to provide the most economical approach to providing services.

Public Education and Information Division

The Department's Public Information and education effort continues to grow each year. Division personnel make presentations to churches, school, and civic groups. This division coordinates the release of information during an emergency or disaster and has established an award winning Emergency News Network (ENN).

Goals and Objectives

- Using all hazard planning models, proactively perform mitigation and preparation activities that will increase the awareness of citizens, emergency responders and government.
- 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 the delivery of pre-hospital care through recruitment, retention, training, quality assurance and cost saving measures
- Improve the life-safety of County residents and visitors through proactive and responsive code enforcement and fire related activities.

Emergency Services Department

Performance Measures

Measure	2011	2012	2013
Number of EMS responses	56,509	59,060	61,000
Number of Emergency calls	100	72	75
EMS responses per employee	24	29	32
Number of patients transported	40,146	42,446	45,400
Number of community education programs conducted - schools	158	90	100
EMS response within 5.5 minutes	18%	18%	20%
EMS response within 8 minutes	26%	28%	30%
EMS response within 10.5 minutes	18%	26%	24%
Number of EMS education hours	2,118	2,096	2,100
Average response time for requests for information (days)	1	1	1

Budget Highlights

Emergency Services Administration

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

The FY13 budget increased by 10.2% due to a \$50,526 increase in Personnel Expenditures as a result of a position transferred into this department.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	463,097	463,030	513,556	50,526	10.9%
Operating Expenditures	48,658	95,483	94,248	(1,235)	-1.3%
Capital Outlay	59,665	70,000	85,000	15,000	21.4%
Total	\$ 571,420	\$ 628,513	\$ 692,804	\$ 64,291	10.2%
Authorized FT Positions	7	8	8	-	-

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.

The FY13 budget decreased 3.5% due to a total decrease of \$411,929, of which \$358,260 is a 64.3% decrease in Capital Outlay.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	9,038,056	9,260,280	9,093,257	(167,023)	-1.8%
Operating Expenditures	1,552,488	1,801,699	1,915,053	113,354	6.3%
Capital Outlay	1,053,808	557,260	199,000	(358,260)	-64.3%
Total	\$ 11,644,352	\$ 11,619,239	\$ 11,207,310	\$ (411,929)	-3.5%
Authorized FT Positions	181	180	180	-	-

Planning and Development

Mission Statement

Create better communities in Richland County through a public planning process. Incorporate best practices balancing environmental and economic concerns in County land use regulations. Create incentives for redeveloping sites and revitalizing communities. Employ GIS illustrating data and making complex problems easier to understand.

Goals and Objectives

- Incorporate customer service best practices by providing customer service training for the entire office, enhancing customer service skills of the department.
- Enhance communication and coordination among all reviewing agencies, increasing communication to the planning department and applicants while reducing development time.
- Incorporate best practices in County Development Regulations by drafting new development regulations balancing environmental and economic concerns.
- Enhance the public planning process by increasing expertise in planning projects and partnering with business and civic groups in County Planning Projects.

Performance Measures

Measure	2011	2012	2013
Customer Service classes offered	1	1	1
Agency attendance at monthly DRT meetings	12	12	12
Balanced development regulations prepared	21	18	20
New development regulations drafted	21	12	20

Budget Highlights

Planning and Development

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

The FY13 budget reflects decrease of 5.2% due to a reduction in Personnel Expenditures as a result of two positions being transferred out to other departments.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,223,962	1,336,045	1,264,104	(71,941)	-5.4%
Operating Expenditures	83,017	141,082	136,697	(4,385)	-3.1%
Capital Outlay	11,470	-	-	-	0.0%
Total	\$ 1,318,449	\$ 1,477,127	\$ 1,400,801	\$ (76,326)	-5.2%
Authorized FT Positions	24	24	22	(2)	-

Building Inspections

Mission Statement

The purpose of the Richland County Department of Building Inspection is to promote the general health, safety, and welfare of the citizens of Richland County, to work towards eliminating blight in communities, to work with architects, engineers and contractors in achieving the County's goals, and work with other Departments for a coordinated effort. We strive to achieve these goals and contribute to the overall mission of the County by:

- Administration and compliance of the codes and standards adopted by the State of South Carolina that regulate building construction.
- Administration and compliance of the Richland County Ordinances as they relate to building and properties located in the county.
- Provide information to the public and to assist them in understanding the application of the adopted codes and ordinances.
- Insure that those individuals and companies that do business meet the regulatory standards set forth in state statutes and local ordinances for the business and occupation in which they are operating.
- Participate in the oversight and preservation of historic resources as outlined in the County Ordinances and state preservation guidelines.
- Assist the citizens and community in the rebuilding process resulting from disasters such as floods, hurricanes and fires.

Goals and Objectives

- Improve the application and permitting process by promoting the online process for permitting, inspection requests, and inspection results. Provide positive and courteous customer service and to provide accurate information as requested. Also being helpful, eager to serve, and providing quality work.
- Revisit and update the Inspection Department website, to include easy navigation program and department updates.
- Improve Public Information and awareness by implementing an abatement program for derelict and abandoned mobile homes and mobile home parks. To identify each mobile home located in existing parks and surrounding areas and that the home is registered and properly located within Richland County.
- Improve education and staff certifications.

Budget Highlights

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

purposes. The FY13 budget shows an overall increase of 2.5% mainly due to a \$22,000 increase in Capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	1,228,230	1,231,321	1,230,189	(1,132)	-0.1%
Operating Expenditures	146,447	223,782	239,092	15,310	6.8%
Capital Outlay	4,818	-	22,000	22,000	-
Total	\$ 1,379,495	\$ 1,455,103	\$ 1,491,281	\$ 36,178	2.5%
Authorized FT Positions	26	25	25	-	-

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 citizens receive the best possible investigation of each death.
- Ensure that citizens are kept informed about the status of a death investigation of a family member.
- Ensure that citizens are protected against known hazards that cause death by taking corrective measures and ensure that citizens are readily advised about public health hazards by taking a proactive role in community activities.
- Equip all deputy coroners adequately so they can perform within the established and published guidelines and standards set forth by SC State Law and OSHA regulations.
- Continue to utilize the volunteer services of the C.A.R.E. Team to assist next of kin after a death has occurred.

Performance Measures

Measure	2011	2012	2013
Number of cases handled	2,548	2,600	2,667
Cost per call	\$449	\$563	\$572

Budget Highlights

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

The FY13 budget shows an increase of 4.2% mainly due to a \$39,524 increase in Operating.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	687,275	561,793	568,249	6,456	1.1%
Operating Expenditures	629,737	779,664	819,188	39,524	5.1%
Capital Outlay	30,971	117,500	133,000	15,500	13.2%
Data Processing Expense	-	5,533	5,533	-	0.0%
Total	\$ 1,347,983	\$ 1,464,490	\$ 1,525,970	\$ 61,480	4.2%
Authorized FT Positions	9	9	9	-	-

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 attempts to: 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, timely, and courteous animal care and control services to the citizens of Richland County that will reduce the number of stray and unwanted animals in our communities.
- Increase the number of pets that are being licensed with Richland County by continuing to promote the licensing program through public education.
- Provide increased 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 maintaining a proactive program for monitoring compliance with Richland County's "Dangerous or vicious animal" guidelines.

Performance Measures

Measure	2011	2012	2013
Number of complaints responded to	13,353	12,758	13,055
Number of animals impounded	5,969	5,034	5,502
Number of violation notices issued	2,042	1,820	1,931
Number of citations issued	312	540	426
Number of animals licensed	5,582	5,672	5,672
Amount of license fees collected	\$34,977	\$35,506	\$35,241

Budget Highlights

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

FY13 overall budget decreased by \$453. The Personnel Expenditures and Capital Outlay decreased while Operating Expenditures increased.

Fiscal Plan

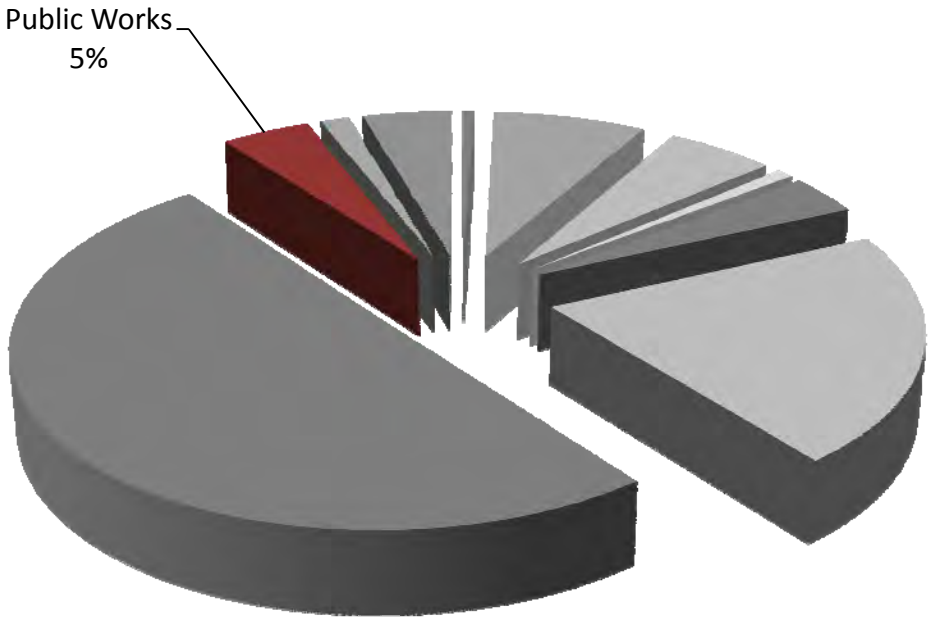
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	449,078	471,884	465,300	(6,584)	-1.4%
Operating Expenditures	541,963	593,700	609,685	15,985	2.7%
Capital Outlay	12,224	98,000	88,146	(9,854)	-10.1%
Data Processing Expense	-	1,150	1,150	-	0.0%
Total	\$ 1,003,265	\$ 1,164,734	\$ 1,164,281	(453)	0.0%
Authorized FT Positions	12	12	12	-	-

Public Works

The Public Works and Utilities Division is comprised of the following departments:

- Public Works Administration
- Engineering Division
- Support Services
- Central Services
- Central Garage
- Facilities & Grounds

This division's services include maintaining and/or improving the County's road and drainage networks, maintaining and/or improving the County's facilities and grounds, providing engineering services to support departmental operations and infrastructure development and maintaining the County's vehicle and equipment fleet, and animal services. This division makes up 5% of the General Fund Expenditures for fiscal year 2013.



Public Works Administration

Mission Statement

To provide professional and timely operational support to the Engineering, Roads and Drainage and Stormwater Programs of the Department of Public Works.

Goals and Objectives

- Develop a secured database for tracking all Department Disciplinary Actions to provide a dependable foundation for fair and consistent practices and a quick reference for reporting and inquiries.
- Reduce unnecessary use of fuel and gas by developing monthly reports on fuel usage by division and researching and providing feedback on unexplained fuel usage.
- Implement a Records Retention Program.

Performance Measures

Measure	2011	2012	2013
Ability to generate factual information on demand.	N/A	75%	Ability to generate reports; quick response to inquiries
Increased consistency in management decisions and practices.	N/A	Able to generate Reports and historical facts	Detection of trends and indicators
Reduction in the use of internal space through elimination, digitizing or permanent offsite storage.	Retention schedules set for 100% of categories of records	Training; Complete first cycle for elimination on schedules	Continue Retention and Elimination process

Budget Highlights

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

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	368,507	409,341	364,695	(44,646)	-10.9%
Operating Expenditures	34,568	39,866	36,778	(3,088)	-7.7%
Total	\$ 403,075	\$ 449,207	\$ 401,473	\$ (47,734)	-10.6%
Authorized FT Positions	8	8	7	(1)	-

Engineering Division

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

- Improve performance of Development Plan Review and Inspections by improving coordination with the planning department, bringing all active and inactive sites into plan and storm water permitting compliance, and establishing plan review and inspection SOPs to improve quality and consistency of reporting.
- Improve transportation by implementing the low volume paving program, re-establish Pavement View program and apply to preventive maintenance and long-term maintenance scheduling.
- Improve drainage by evaluating existing drainage problems, preparing improvement plans, and preparing preliminary studies and estimates for large drainage related capital improvement projects as directed by the Stormwater Division.

Performance Measures

Measure	2011	2012	2013
Plan Review	0% over 25 days	0% over 15 days	0% over 21 days
Roads Reviewed	100%	Start the low volume road paving project	Start the low volume road paving project
Activate payment view	100%	Start inspecting all County paved roads and assign a ranking value	Start evaluating all County paved roads and assign a ranking value
Evaluate development roads	100%	Start revisions to Road Design Manual-review acceptance of Easements	Continue to meet with City to discuss changes to the Road Standards

Budget Highlights

The Engineering Division is funded through the Countywide General Fund. The expenditures roll up into the Public Works sub-category for reporting purposes.

The FY13 budget decreased 0.5% due to a reduction in Personnel expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	349,874	386,973	384,543	(2,430)	-0.6%
Operating Expenditures	42,336	77,764	77,727	(37)	0.0%
Data Processing Expense	2,484	2,362	2,485	123	5.2%
Total	\$ 394,694	\$ 467,099	\$ 464,755	-\$2,344	-0.5%
Authorized FT Positions	10	10	10	-	-

Support Services

Mission Statement

To provide the highest quality, efficient support to all County departments by:

- Insuring a clean, safe and efficient work environment by professionally maintaining and improving all County assets including facilities, grounds, fleet vehicles and heavy equipment through:
 - Quick reactive maintenance
 - Efficient, timely preventative and predictive maintenance
 - Appropriate compliance for all asset construction activities
 - Appropriate replacement of vehicles and heavy equipment

- Ensuring support by processing all incoming and outgoing mail in a professional and efficient manner through:
 - Department delivery and pickup including all interoffice mail
 - Processing and managing the high volume bulk mail to and from all County residents
 - Processing all internal mail and document communications in order to meet the U.S. Postal Service required schedule

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.

Budget Highlights

The FY13 budget increased by 5.3% mainly due to an increase in Personnel Expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	248,155	247,854	258,376	10,522	4.2%
Operating Expenditures	8,668	8,750	11,733	2,983	34.1%
Capital Outlay	30,867	-	-	-	0.0%
Total	\$ 287,690	\$ 256,604	\$ 270,109	\$ 13,505	5.3%
Authorized FT Positions	3	4	4	-	-

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

- 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, and labor cost and completion timelines.
- Monitor all changes in mail rates and continuously review the various classes of mail being mailed from Richland County in order to ensure that the lowest rates are used in order to increase the savings potential.

Budget Highlights

The FY13 budget decreased by 0.4% primarily due to a decrease in Capital Outlay expenditures of \$6,000.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	197,846	200,376	202,197	1,821	0.9%
Operating Expenditures	547,337	585,959	587,098	1,139	0.2%
Capital Outlay	21,917	30,000	24,000	(6,000)	-20.0%
Total	\$ 767,100	\$ 816,335	\$ 813,295	\$ (3,040)	-0.4%
Authorized FT Positions	5	5	5	-	-

Central Garage

Mission Statement

To manage and maintain the County fleet of vehicles and equipment, and the fuel sites that support County operations, in a safe, economical, and environmentally sound manner.

Goals and Objectives

- Reduce Fleet Maintenance and Repair Costs by reducing outsourced work, increasing PMs completed, and amount of Preventative Maintenance no-shows.
- Expand use of Fleet Management Information System (FMIS) to manage fleet and control costs.
- Reduce the environmental impact of the County fleet operation by continuing to add gas-electric hybrids to fleet.
- Increase Fleet Management presence to County departments by regular User meetings and website development.

Performance Measures

Measure	2011	2012	2013
Percentage of work by outside vendors	40%	40%	38%
Increase Preventative Maintenance services completed	2,683	3,032	3,200
Increase gas-electric hybrids	6	2	4
Reduced Scheduled Preventative Maintenance No-Shows	726	299	200

Budget Highlights

Central Garage is funded through the Countywide General Fund. The expenditures roll up into the Public Works sub-category for reporting purposes.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	82,814	88,738	89,455	717	0.8%
Operating Expenditures	54,452	53,026	98,238	45,212	85.3%
Capital Outlay	980	-	117,500	117,500	0.0%
Data Processing Expense	10,321	10,631	10,950	319	3.0%
Total	\$ 148,567	\$ 152,395	\$ 316,143	\$ 163,748	107.4%
Authorized FT Positions	2	2	2	-	-

Facilities and Grounds Maintenance

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).
- Improve ability to manage (utilize) approved capital improvement funds by training assistant GM to work within the Procurement Ordinances to quote and or bid small (under \$50K) projects and manage them supervisors to manage the daily aspects of projects within their skill areas.
- Improve facility long-term 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.

Performance Measures

Measure	2011	2012	2013
Create electrical PM W/O's for all major facilities and run reports monthly.	Recorded and documented baseline readings for electrical distribution equipment. Reduce the need to shutdown equipment to manually test connections	PM W/O's completed on Countywide HVAC, backup generators and many electrical distribution points.	Continue to record and document baseline readings on electrical distribution equipment.
Improve the W/O program and accuracy of reporting	Identify all Equipment and Components that need to be on Regularly Scheduled PM's	All Identified Equipment and Components Entered into the W/O System as PM's and are Setup on Pre-Determined Intervals	Continue to Gather Additional Information on Equipment, Components, and other Assets of Each Facility for Entry into the W/O System as PM's

Budget Highlights

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

Utility payments were consolidated into one Facility and Grounds department in FY11 for administrative efficiency. The FY13 overall budget increased \$114,951.

Facilities and Grounds Maintenance

Fiscal Plan

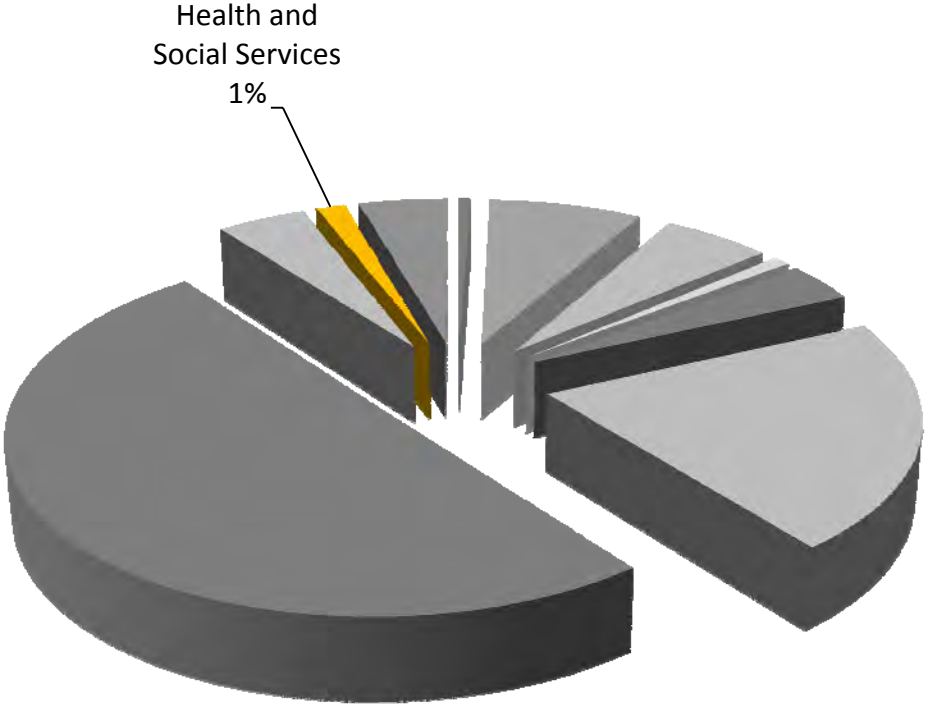
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
F&G Maintenance	1,702,642	1,936,939	1,956,174	19,235	1.0%
Judicial Center	121,226	147,430	147,430	-	0.0%
2020 Hampton St.	136,309	225,203	150,688	(74,515)	-33.1%
1221 Gregg St.	4,380	21,083	20,395	(688)	-3.3%
1400 Huger St.	10,652	22,892	21,882	(1,010)	-4.4%
PW, 400 Powell Rd.	138,989	66,595	75,595	9,000	13.5%
Sheriff Substation	4,326	13,430	12,200	(1,230)	-9.2%
Voting Machine Whse.	1,058	4,200	4,200	-	0.0%
Sheriff's Dept.	45,171	32,283	32,283	-	0.0%
DSS, 3220 Two Notch	5,781	25,404	124,197	98,793	388.9%
Eastover Magistrate	8,166	6,351	5,553	(798)	-12.6%
EMS Substations	9,588	25,330	92,794	67,464	266.3%
Beatty Rd. Dutch Fork Mag.	15,231	28,564	27,993	(571)	-2.0%
Pineview	10,416	24,500	23,771	(729)	-3.0%
Utilities	1,482,761	1,581,849	1,581,849	-	0.0%
Total	\$ 3,696,696	\$ 4,162,053	\$ 4,277,004	\$ 114,951	2.8%
Authorized FT Positions	46	46	46	-	-

Health and Social Services

The Health and Social Services Division is comprised of the following departments:

- Health Department
- Vector Control
- Department of Social Services (DSS)
- Soil and Water Conservation
- Outside Agency Funding

This division is responsible for promoting health and safety to the general public of the County. Services provided include the immunization of children, prenatal care of expecting mothers, investigations of neglected or abused children and elders, and the coordination of the county foster care program. The county also supports outside organizations that promote health and safety services through its contractual and statutory funding. This division makes up 1% of the General Fund Expenditures for fiscal year 2013.



Health Department

Mission Statement

The promotion and protection of the health of the public and the environment through the preventive health and environmental services provided by the Richland County Health Department and Region 3 Public Health.

Goals and Objectives

- Continue to improve Customer Service by ensuring 95% customer satisfaction with delivery of services to include waiting time, cleanliness, and overall satisfaction.
- Answer and investigate all incidents involving animals capable of spreading rabies by answering 99% of animal incidents within 24 hours of receipt.
- Evaluate all sites for which septic tank permits are requested by answering 70% of septic tank permits issued within 8 median calendar days.

Performance Measures

Measure	2011	2012	2013
Percentage of customers reporting “good or very good” satisfaction	96%	97%	98%
Percentage of animal incidents answered within 24 hours of receipt	99%	99%	99%
Percentage of septic tank permits issued within 8 median calendar days	70%	70%	65%

Budget Highlights

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

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	3,325	9,053	9,944	891	9.8%
Operating Expenditures	32,322	52,660	49,429	(3,231)	-6.1%
Total	\$ 35,647	\$ 61,713	\$ 59,373	\$ (2,340)	-3.8%

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.
- Investigate citizen complaints concerning natural and/or artificial breeding sites by responding to requests for service within six days.
- Investigate citizen requests for spraying by responding to spray requests within six days.

Performance Measures

Measure	2011	2012	2013
Number of Traps Collected	538	462	504
Number of Premises Visited	141	161	125
Respond to complaints within 6 days	98%	97%	95%
Respond to Request within 6 days	94%	95%	95%

Budget Highlights

Vector Control is funded through the Countywide General Fund. The expenditures roll up into the Health and Social Services sub-category for reporting purposes.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	209,231	251,882	256,907	5,025	2%
Total	\$ 209,231	\$ 251,882	\$ 256,907	\$ 5,025	2%

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. Social Services process eligibility applications and manage 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

- 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.
- 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.

Budget Highlights

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

FY13 includes an 11.3% overall decrease from FY12 due to the budget being aligned with actual expenditures.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	86,679	109,661	97,307	(12,354)	-11.3%
Total	\$ 86,679	\$ 109,661	\$ 97,307	\$ (12,354)	-11.3%

Soil and Water Conservation

Mission Statement

The Richland Soil and Water Conservation District (RSWCD) promotes the wise use and care of natural resources for the benefit of the citizens of Richland County. The RSWCD coordinates available technical, financial and educational resources 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.
- Youth Conservation Education: Educate preK-12 students and teachers on the wise use of our natural resources.
- Conservation Assistance: Assist in planning and implementation of conservation systems in rural, urbanizing, and urban areas.

Performance Measures

Measure	2011	2012	2013
Newsletter circulation (# newsletters * # recipients)	50	211	400
Conservation Station attendees (adults and siblings)	518	418	25
Number of acres planted with the District's no-till drill	1,500	1,000	750

Budget Highlights

Soil and Water Conservation is funded through the Countywide General Fund. The expenditures roll up into the Health and Social Services sub-category for reporting purposes.

The FY13 budget increased by 2.3% due to an increase in Personnel Expenditures of \$4,763.

Fiscal Plan

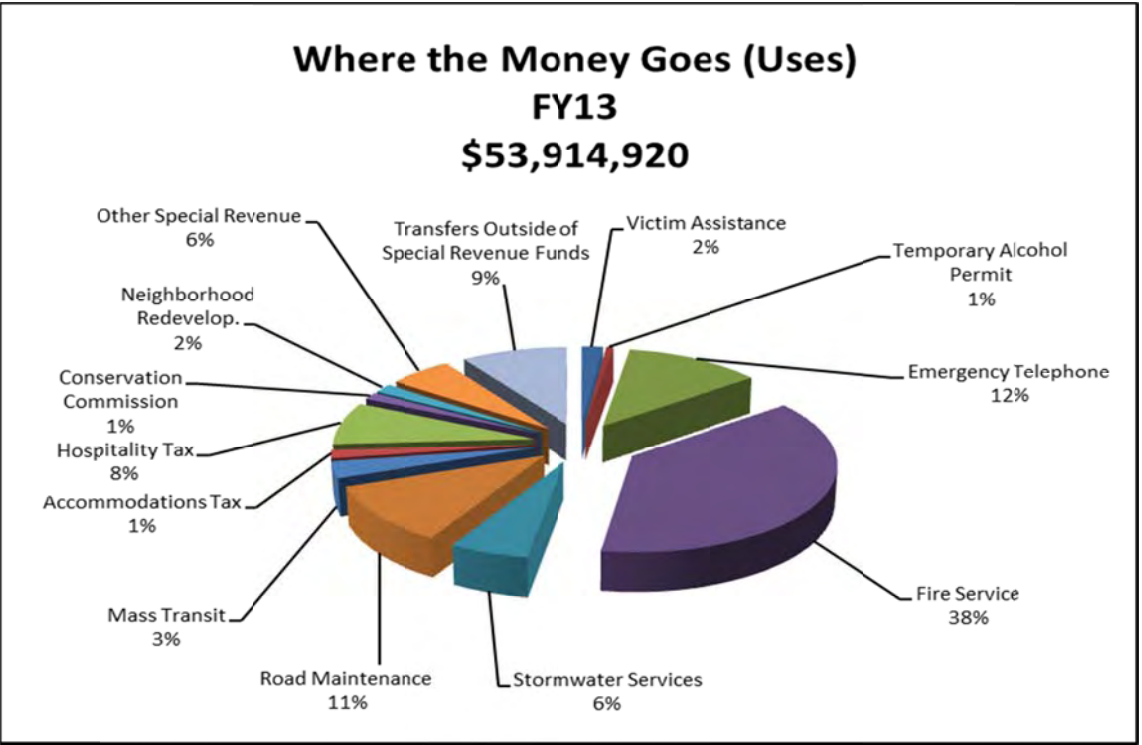
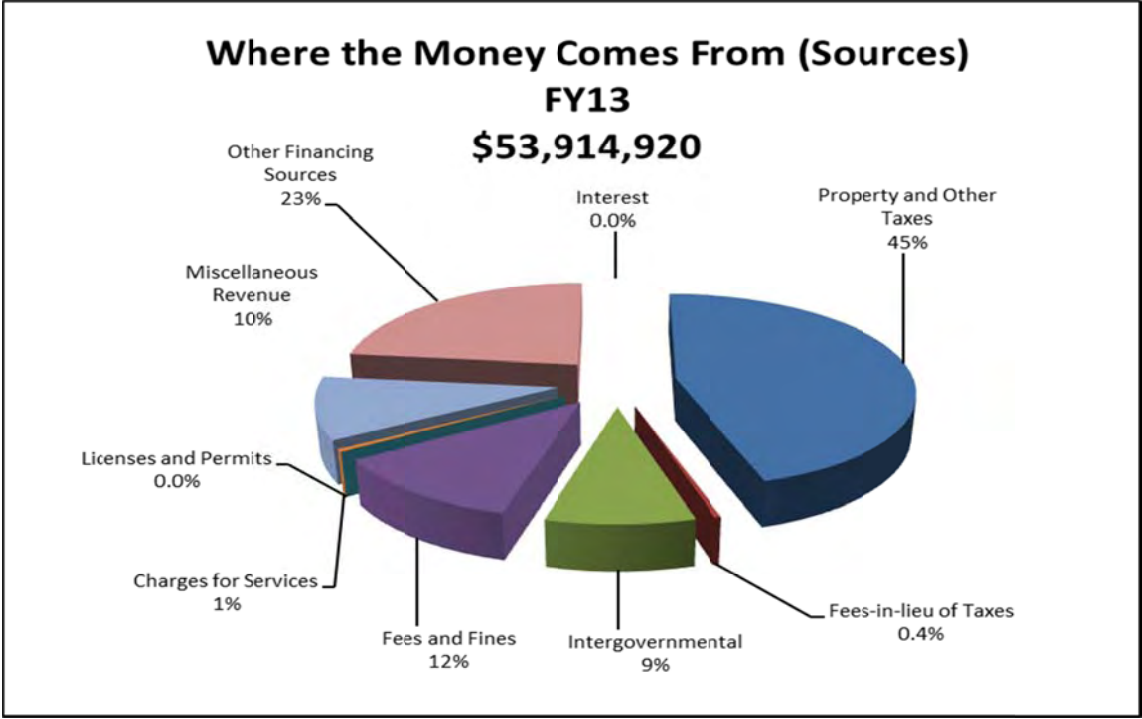
	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	112,605	150,691	155,454	4,763	3.2%
Operating Expenditures	2,650	4,959	3,755	(1,204)	-24.3%
Total	\$ 115,255	\$ 155,650	\$ 159,209	\$ 3,559	2.3%
Authorized FT Positions	3	3	3	-	-

Outside Agency Funding

Agency	2011 Actual	2012 Adopted	2013 Adopted
Medical Indigent Care	1,684,833	1,705,542	1,696,267
Public Defender*	1,317,650	-	-
Adjutant General	30,535	30,535	25,535
Senior Resources	302,406	302,406	302,406
Capital Senior Center	159,600	159,600	159,600
Alcohol & Drug Abuse	600,000	600,000	600,000
Sistercare	10,746	10,746	10,746
Communities in Schools	67,164	67,164	67,164
Clemson University	46,663	46,663	46,663
Discretionary Grant Funds	149,995	162,996	215,000
Business Improvement District	47,500	47,500	47,500
COC Military Affairs	4,540	4,540	4,540
Columbia Urban League	47,500	47,500	47,500
Community Relations Council	95,317	95,250	95,250
Central Midlands COG	140,155	178,432	178,432
Sexual Trauma Services	48,746	48,746	48,746
Santee Wateree RTA	10,074	10,074	10,074
Total Expense	\$ 4,763,424	\$ 3,517,694	\$ 3,555,423

*Public Defender moved to a separate Special Revenue fund starting in FY12

Sources and Uses of Special Revenue



Special Revenue Funds Budget Summary

The Special Revenue Funds account for the expenditures and revenues that have been restricted to a specific program or project.

Revenue by Source	2011 Actual	2012 Adopted	2013 Adopted
Property and Other Taxes	23,063,065	23,340,393	24,341,530
Fees-in-lieu of Taxes	839,453	1,035,238	209,970
Intergovernmental	5,055,338	4,129,465	4,675,000
Fees and Fines	6,003,405	6,302,300	6,351,846
Charges for Services	282,846	240,050	242,654
Miscellaneous Revenue	6,135,776	5,374,204	5,575,000
Other Financing Sources	3,205,699	11,917,849	12,518,420
Interest	16,671	50,700	500
Total	\$ 44,602,253	\$ 52,390,199	\$ 53,914,920

Appropriations by Department	2011 Actual	2012 Adopted	2013 Adopted
Victim Assistance			
Solicitor	78,150	109,856	113,182
Court Administration	143,095	136,383	142,995
Sheriff's Department	540,092	555,231	582,157
Detention Center	134,040	153,219	156,178
Total Victim Assistance	895,377	954,689	994,512
Temporary Alcohol Permit			
Capital	-	-	250,000
Solicitor	29,676	30,772	31,139
River Alliance	53,295	53,295	53,295
Appearance Commission	6,456	8,398	8,398
Total Temporary Alcohol	89,427	92,465	342,832
Total Emergency Telephone	4,214,100	4,795,833	6,536,568
Total Fire Service	19,055,887	19,298,303	20,469,099
Total Stormwater Services	1,817,643	2,999,034	3,083,363

Special Revenue Funds Budget Summary

The Special Revenue Funds account for the expenditures and revenues that have been restricted to a specific program or project.

Appropriations by Department	2011 Actual	2012 Adopted	2013 Adopted
Total Road Maintenance	5,437,797	6,394,725	5,983,373
Total Mass Transit	3,228,877	1,670,000	1,670,000
Total Accommodation Tax	650,000	782,290	840,500
Total Hospitality Tax	2,146,214	5,720,760	4,304,927
Total Conservation Commission	733,604	706,673	706,673
Total Neighborhood Redevelop.	394,191	1,073,692	898,675
Other Special Revenue Funds			
Title IV D Civil Process	57,818	74,176	79,176
Solicitor Drug Court	57,000	57,000	110,000
Tourism Development Fee	955,268	957,631	1,280,000
Public Defender	-	1,317,650	1,567,650
Forfeiture Fund	1,799,247	-	-
Total Other Special Revenue	2,869,333	2,406,457	3,036,826
Transfers Outside of Special Revenue Funds	3,308,700	5,495,278	5,047,572
Total Special Revenue Funds	\$ 44,841,150	\$ 52,390,199	\$ 53,914,920

Authorized FT Positions	114	114	116
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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 through providing victims more information on court room procedures and the criminal justice system.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Assessments and Fees	446,802	452,300	497,346	45,046	10.0%
Special Duty Fees	282,846	240,000	242,654	2,654	1.1%
Other Financing Sources	-	361,400	353,512	(7,888)	-2.2%
Total	\$ 729,648	\$ 1,053,700	\$ 1,093,512	\$ 39,812	3.8%
Expenditures					
Solicitor	78,150	109,856	113,182	3,326	3.0%
Court Administration	143,095	136,383	142,995	6,612	4.8%
Sheriff's Department	540,092	555,231	582,157	26,926	4.8%
Detention Center	134,040	153,219	156,178	2,959	1.9%
Cost Allocation	-	99,011	99,000	(11)	(0)
Total	\$ 895,377	\$ 1,053,700	\$ 1,093,512	\$ 39,812	3.8%
				-	
Authorized FT Positions	17	17	17	-	-

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.

Budget Highlights

The FY13 budget includes \$250,000 for capital.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Permit Fees	161,230	92,465	130,000	37,535	40.6%
Other Financing Sources	-	-	218,622	218,622	0.0%
Total	\$ 161,230	\$ 92,465	\$ 348,622	\$ 256,157	277.0%
Expenditures					
Solicitor	29,676	30,772	36,929	6,157	20.0%
River Alliance	53,295	53,295	53,295	-	0.0%
Appearance Commission	6,456	8,398	8,398	-	0.0%
Capital	-	-	250,000	250,000	0.0%
Total	\$ 89,427	\$ 92,465	\$ 348,622	\$ 256,157	277.0%
Authorized FT Positions	1	1	1	-	-

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 fund includes a transfer of \$1,662,660 from the General Fund and \$830,000 from the Fire Fund
- We continue 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

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
911 Revenues	2,071,560	1,800,000	2,200,000	400,000	22.2%
Use of Fund Balance	-	563,696	1,855,556	1,291,860	229.2%
Transfer In	2,343,785	2,443,785	2,492,660	48,875	2.0%
Total	\$ 4,415,345	\$ 4,807,481	\$ 6,548,216	\$ 1,740,735	36.2%
Expenditures					
Personnel Expenditures	161,959	185,133	242,885	57,752	31.2%
Operating Expenditures	2,660,402	3,061,435	3,150,310	88,875	2.9%
Capital Outlay	741,029	999,265	2,568,373	1,569,108	157.0%
Data Processing Expense	650,710	550,000	575,000	25,000	4.5%
Cost Allocation	-	11,648	11,648	-	-
Total	\$ 4,214,100	\$ 4,807,481	\$ 6,548,216	\$ 1,740,735	36.2%

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.

Fire Marshal – Fire and Enforcement Division

The Richland County Fire Marshal directs this division and the fire service expansion is an on-going project. Our full service fire stations are manned 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.

Budget Highlights

The primary funding is generated from property taxes, comprising 83% of the FY13 revenue.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	16,440,956	17,367,065	18,076,138	709,073	4.1%
Property Taxes-Delinquent	1,000,815	679,420	801,362	121,942	17.9%
Fees in Lieu of Taxes	686,442	817,515	-	(817,515)	-100.0%
Water Assessment	1,212,578	1,450,000	1,450,000	-	0.0%
Copy Fees	-	50	-	(50)	-100.0%
National Guard Reimburse	174,000	174,204	175,000	796	0.5%
Interest Income	86	-	-	-	0.0%
Transfer In	121,667	-	-	-	0.0%
Other Financing Sources	860,002	-	-	-	0.0%
Use of Fund Balance	-	-	1,156,550	1,156,550	0.0%
Total	\$ 20,496,546	\$ 20,488,254	\$ 21,659,050	\$ 1,170,796	5.7%
Expenditures					
Personnel Expenditures	642,952	829,427	869,097	39,670	4.8%
Operating Expenditures	18,185,512	18,056,570	19,130,574	1,074,004	5.9%
Capital Outlay	227,423	412,306	469,428	57,122	13.9%
Transfer Out	830,000	1,189,951	1,189,951	-	0.0%
Total	\$ 19,885,887	\$ 20,488,254	\$ 21,659,050	\$ 1,170,796	5.7%
Authorized FT Positions	10	10	11	-	-

Stormwater Service Division

Mission Statement

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.

Goals and Objectives

- Improve and promote positive Stormwater drainage by identifying areas with poor drainage systems along with designing and constructing improved systems for those areas.
- Improve water quality in Richland County waters-of-the-state in compliance with NPDES, by identifying areas of pollution sources, monitoring, sampling, and analyzing storm water runoff for pollutants and developing methods and procedures for corrective activity.
- Plan and implement NPDES permit for Richland County in coordination with stakeholders.
- Coordinate with Roads, Drainage and Engineering Divisions to complete drainage projects, resolving drainage concerns and other services through improving interdivisional coordination and streamlining request management
- Plan and implement a Corrective Action Plan (CAP) for DHEC through reviewing and implementing recommendations findings per SC DHEC screening.

Performance Measures

Measure	2011	2012	2013
Water Quality Improvement	35%	42%	Continue Positive Trend
Industries Inspected	113	27	Living List
Dirt Roads Inspected	620	633	634
Maintenance Requests Per Structural Control Proactive Inspections	118	0	N/A
Drain Marking	7500	7700	7500
Ditches Sprayed Proactively	3.14 miles	0	Living List
County Owned/Operated Ponds Proactively Maintained	34	37	Living List
Private Ponds Inspected	250	410	510
Stormwater Outreach and Public Education Events	88	93	Living Plan
PHF Inspections	34	28	32
Illicit Discharge and Improper Disposal Investigations	108	101	Reactive
Outfalls Screened	327	0	Living List

Stormwater Service Division

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.

No tax increase was approved for the FY13 budget. \$558,778 of fund balance was budgeted in FY13 to support the operations as well as a \$279,459 transfer out to the Lower Richland Utilities Fund for project collaboration.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	2,824,258	2,949,797	2,782,550	(167,247)	-5.7%
Fees-in-lieu of Taxes	113,000	154,203	146,450	(7,753)	-5.0%
Other Financing Sources	332,260	520,000	558,788	38,788	7.5%
Total	\$ 3,269,518	\$ 3,624,000	\$ 3,487,788	\$ (136,212)	-3.8%
Expenditures					-
Personnel Expenditures	921,734	975,955	980,627	4,672	0.5%
Operating Expenditures	674,971	1,140,166	1,221,266	81,100	7.1%
Capital Outlay	202,921	863,443	862,000	(1,443)	-0.2%
Data Processing	18,016	19,470	19,470	-	0.0%
Cost Allocation/ Transfer Out	500,000	624,966	404,425	(220,541)	-35.3%
Total	\$ 2,317,642	\$ 3,624,000	\$ 3,487,788	\$ (136,212)	-3.8%
Authorized FT Positions	16	16	16	-	-

Road Maintenance & Mass Transit

Description

This fund is used to account for the \$20 fee that is assessed on all motorized vehicles licensed in Richland County. The fee was implemented in January of 2002 at \$15 and is included on the motor vehicle tax notice. In FY07, the fee was increased 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 and provide esthetically pleasing transportation corridors.

Goals and Objectives

- Provide excellent customer service to the citizens of Richland County by reducing the time needed to complete service requests and becoming more proactive in the way maintenance is performed.
- Perform routine maintenance on unpaved roads on a rotational schedule or on an as needed basis due to weather.
- Inspect and perform routine maintenance of drainage structures on a weekly schedule.
- Perform drainage improvement projects with roads and drainage in house project forces to enhance the county drainage infrastructure.

Performance Measures

Measure	2011	2012	2013
Average response time (in days)	18	12	<8
Citizen callbacks for same problem	370	706	<350
Drainage projects completed	21	21	30
Number of roads scraped	742	639	800

Road Maintenance & Mass Transit

Budget Highlights

Road Maintenance

The FY13 budget was funded at the anticipated level of revenue which includes projected revenue of \$5.8 million in fees.

Mass Transit

In FY13, Council approved to fund the program at \$1,670,000.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Road Maintenance Fee	5,540,105	5,850,000	5,850,000	-	0.0%
Mass Transit Fee	2,870,070	-	-	-	0.0%
Interest	5,339	-	-	-	0.0%
Other Financing Sources	-	2,570,000	2,158,648	(411,352)	-16.0%
Total	\$ 8,415,514	\$ 8,420,000	\$ 8,008,648	\$ (411,352)	-4.9%
Expenditures					
Personnel Expenditures	2,419,839	2,953,529	3,026,565	73,036	2.5%
Operating Expenditures	1,437,294	2,561,437	1,645,908	(915,529)	-35.7%
Capital Outlay	1,579,543	876,259	1,307,400	431,141	49.2%
Data Processing Expenditures	1,122	3,500	3,500	-	0.0%
Mass Transit Expenditures	3,228,877	1,670,000	1,670,000	-	0.0%
Transfer Out		355,275	355,275	-	-
Total	\$ 8,666,675	\$ 8,420,000	\$ 8,008,648	\$ (411,352)	-4.9%
Authorized FT Positions	61	61	62	-	-

Accommodations 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.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
A-Tax Revenue	681,001	650,000	700,000	50,000	7.7%
Interest	920	700	-	(700)	-100.0%
Use of Fund Balance	-	111,891	140,500	28,609	25.6%
Transfer In	-	32,290	-	(32,290)	100.0%
Total	\$ 681,921	\$ 794,881	\$ 840,500	\$ 77,909	9.8%
Expenditures					
Operating Expenditures	650,000	782,290	840,500	58,210	7.4%
Transfers Out	-	12,591	-	(12,591)	(1)
Total	\$ 650,000	\$ 794,881	\$ 840,500	\$ 45,619	5.7%

Budget Highlights

The Chart below reflects agency funding for FY12 and FY13:

	<u>FY12</u>	<u>FY13</u>
Auntie Karen Foundation	9,790	10,000
Black Pages International	22,290	23,000
Carolina Marathon Association	-	2,500
Celebrate Freedom Foundation	17,290	20,000
Columbia City Ballet	32,290	39,000
Columbia Classical Ballet	32,290	39,000
Columbia Education Advancement Foundation	6,000	6,500
Columbia International Festival	22,290	23,000
Columbia Metro Convention & Visitors Bureau	190,080	200,000
Columbia Museum of Art	12,290	13,000
Columbia Music Festival	22,290	23,000
Columbia Opportunity Resource	22,290	20,000
Columbia Region Sports Council	22,290	25,000
Columbia United FC/SC	-	15,000
Edventure	15,790	20,000
Greather Columbia Marine Foundation	-	2,500
Historic Columbia Foundation	22,290	27,000
Humanities Council	5,000	15,000
Lake Murray Tourism	132,290	115,000
North Columbia Business Association	-	11,000
Palmetto Capital City Classic	17,290	25,000
Riverbanks Zoo and Gardens	67,294	70,000
Ronald McDonald House Charity	-	11,500
S. C. Philharmonic	27,290	30,000
S. C. Pride Movement	12,290	13,000
S. C. Watermedia Society	-	1,000
South Carolina State Museum	31,906	33,000
Workshop Theater	4,790	7,500
Total	782,290	840,500

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. Effective July 1, 2009 through June 30, 2011, the tax has been temporarily reduced to 1% for the unincorporated areas of the county. The rate returned to 2% effective July 1, 2011.

Objective

- Build and enhance the facilities that serve visitors to the county.

Budget Highlights

The fund is currently set-up to assist the following per the Hospitality Tax ordinance:

-Columbia Museum of Art, Historic Columbia and EdVenture.

- County promotions which are considered one year funding for approved county projects.

- Other funding uses are at Council’s discretion. Currently, a portion of the budget is reserved for debt service payments and funding of other organizations.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Hospitality Tax	2,859,990	5,200,000	5,400,000	200,000	3.8%
Interest	10,299	50,000	-	(50,000)	-100.0%
Use of Fund Balance	-	2,871,101	1,307,284	(1,563,817)	-54.5%
Total	\$ 2,870,289	\$ 8,121,101	\$ 6,707,284	\$ (1,413,817)	-17.4%
Expenditures					
Columbia Museum of Art	648,437	667,890	687,926	20,036	3.0%
Historic Columbia Foundation	249,399	1,006,881	514,587	(492,294)	-48.9%
EdVenture	99,759	352,752	235,834	(116,918)	-33.1%
Other	130,853	1,322,954	1,372,954	50,000	3.8%
Acquisition	-	900,000	-	(900,000)	-100.0%
County Promotions	1,017,765	1,470,283	1,493,626	23,343	1.6%
Debt Service	1,973,700	1,966,352	1,968,368	2,016	0.1%
Transfers Out	-	433,989	433,989	-	0.0%
Total	\$ 4,119,913	\$ 8,121,101	\$ 6,707,284	\$ (1,413,817)	-17.4%
Authorized FT Positions	1	1	1	-	-

Hospitality Tax

The Chart below reflects county promotions and discretionary expenditures funding for FY13:

701 Center for Contemporary Art	4,978
Auntie Karen Foundation	20,000
Black Pages International	45,000
Broad RiverFest	5,000
Capital City / Lake Murray Country Regional Tourism Board	50,000
Carolina Marathon Association	4,978
Celebrate Freedom Foundation (CFF)	9,956
Columbia City Ballet	9,956
Columbia Classical Ballet Company	9,956
Columbia International Festival	27,978
Columbia Metropolitan Convention & Visitors Bureau	49,780
Columbia Museum of Art	687,926
Columbia Music Festival	9,956
Columbia Regional Sports Council	21,655
Columbia United FC/SC United FC	26,583
EdVenture Children's Museum	235,834
F&G Township Maintenance	68,728
Famously Hot New Year's Event	15,000
Greater Columbia Chamber of Commerce	27,479
Greater Columbia Educational Advancement Foundation (GCEAF)	8,770
Historic Columbia Foundation	514,587
Kingville Historical Foundation	20,000
Lower Richland High School PTSA	4,978
Lower Richland Sweet Potato Festival	60,000
Midlands Technical College Foundation - Harbison Theatre	4,978
Palmetto City Classic	20,000
Parenting Solo - LCCDC Acting Fiscal Agent	46,991
Renaissance Foundation	100,000
SC Contemporary Dance Company	2,987
SC HIV/AIDS Council	4,978
SC Philharmonic (SCP)	2,987
SC Pride Movement	2,987
SC State Museum - Cap Cpgn	250,000
SC State Museum Foundation	9,956
SCALE, Inc.	4,978
Scarborough-Hamer Foundation	1,991
SERCO	200,000
SIAC Tournament	25,000
Sparkleberry Country Fair	24,000
Spring Valley High School Education Foundation	8,662
Township Auditorium	250,000
Undesignated	25,000
Wood Creek Classic - Fiscal Agent Ronald McDonald House Charities of SC	4,413
Workshop Theatre	2,987
Total	\$ 2,931,973

Conservation Commission

Description

The Conservation Commission Fund was established during the FY04 budget process. The funding started with a dedicated quarter mill from property tax to be used for the purpose of conservation efforts throughout the county and increased to a dedicated half mill in FY06.

Budget Highlights

For FY13, the Conservation Commission continues to be funded at half a mill.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Tax	712,739	693,240	693,240	-	0.0%
Fees in Lieu of Taxes	20,005	31,760	31,760	-	0.0%
Use of Fund Balance	-	362,500	-	(362,500)	100.0%
Interest Earned	4	-	-		
Transfer In	5,000	-	-		
Total	\$ 737,748	\$ 1,087,500	\$ 725,000	\$ (362,500)	-33.3%
Expenditures					
Personnel Expenditures	70,321	71,782	74,547	2,765	3.9%
Operating Expenditures	450,678	634,891	437,126	(197,765)	-31.1%
Capital Outlay	212,605	-	195,000	195,000	0.0%
Transfers Out	-	380,827	18,327	(362,500)	-95.2%
Total	\$ 733,604	\$ 1,087,500	\$ 725,000	\$ (362,500)	-33.3%

Neighborhood Redevelopment Fund

Description

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

Budget Highlights

For FY13, the Neighborhood Redevelopment Fund continues to be funded at half a mill. A transfer of \$500,000 to the General Fund is included.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Property and Other Taxes	712,739	693,240	693,240	-	0.0%
Fee-in-lieu of Taxes	20,005	31,760	31,760	-	0.0%
Interest	4	-	-	-	0.0%
Use of Fund Balance	-	746,167	708,650	(37,517)	-5.0%
Total	\$ 732,748	\$ 1,471,167	\$ 1,433,650	\$ (37,517)	-2.6%
Expenditures					
Personnel Expenditures	202,276	215,494	221,257	5,763	2.7%
Operating Expenditures	179,327	858,198	677,418	(180,780)	-21.1%
Capital Outlay	12,588	-	-	-	-
Transfers Out	5,000	397,475	534,975	137,500	34.6%
Total	\$ 399,191	\$ 1,471,167	\$ 1,433,650	\$ (37,517)	-2.6%
Authorized FT Positions	3	3	3	-	-

Other Special Revenue Funds

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Title IV D Civil Process	70,983	80,000	85,000	5,000	6.3%
Solicitor Drug Court	56,436	57,000	110,000	53,000	92.98%
Tourism Development	1,280,851	975,000	1,300,000	325,000	33.3%
Public Defender	-	1,317,650	1,567,650	250,000	100.0%
Forfeiture Funds	2,318,735	-	-	-	-
Total	\$ 3,727,005	\$ 2,429,650	\$ 3,062,650	\$ 633,000	26.1%
Expenditures					
Title IV D Civil Process	57,818	80,000	85,000	5,000	6.3%
Solicitor Drug Court	57,000	57,000	110,000	53,000	92.98%
Tourism Development	955,268	975,000	1,300,000	325,000	33.3%
Public Defender	-	1,317,650	1,567,650	250,000	100.0%
Forfeiture Funds	1,799,247	-	-	-	-
Total	\$ 2,869,333	\$ 2,429,650	\$ 3,062,650	\$ 633,000	26.1%

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.

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.

Currently, grants to Richland County support programs including:

- 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

The grant total is anticipated to hold steady over the next few years despite the current economic downturn. Efforts to identify new funding sources are ongoing.

The following figures represent grant funds received:

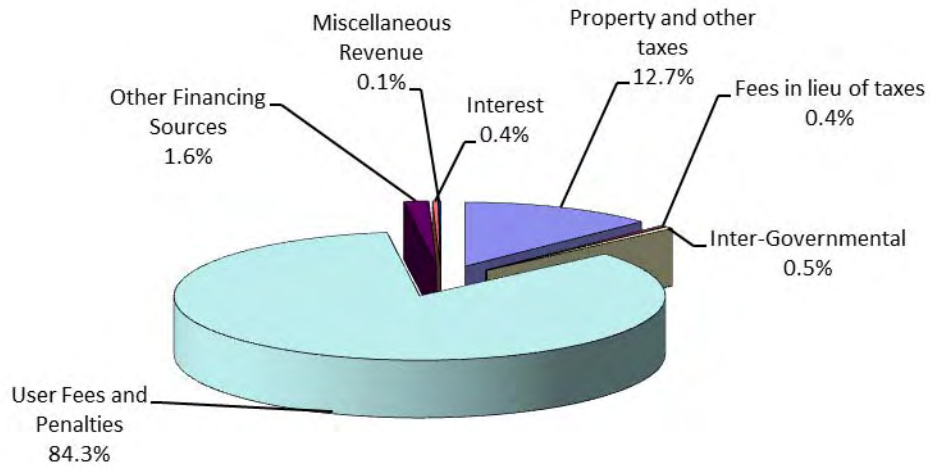
- FY08 - \$ 6,749,412
- FY09 - \$ 9,706,096
- FY10 - \$10,868,679
- FY11 - \$8,157,325
- FY12 - \$11,665,743

Sources and Uses of Enterprise Funds

Where the Money Comes From (Sources)

FY13

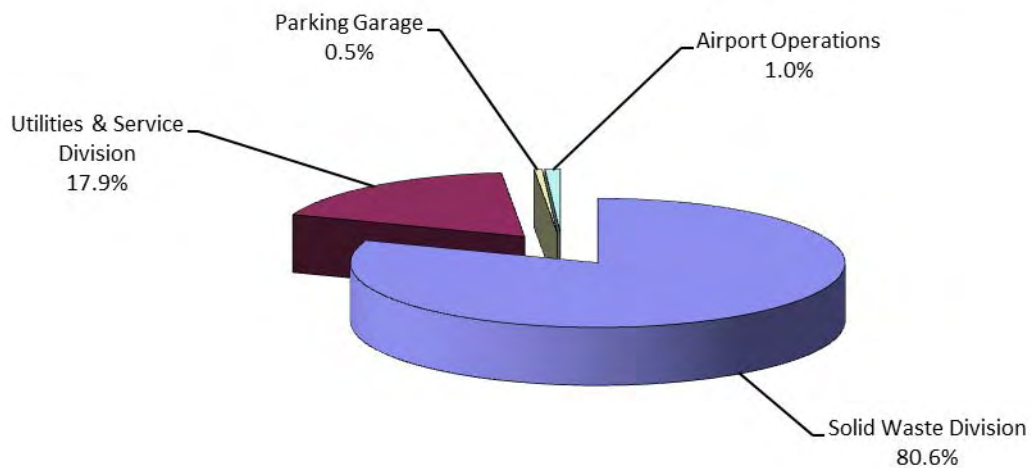
\$35,771,396



Where the Money Goes (Uses)

FY13

\$35,771,396



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	2011 Actual	2012 Adopted	2013 Adopted
Property and other taxes	4,276,469	4,581,867	4,557,097
Fees in lieu of taxes	119,952	136,720	135,981
Inter-Governmental	148,489	123,886	178,500
User Fees and Penalties	30,732,728	29,197,488	30,141,053
Other Financing Sources	1,800,000	740,000	581,915
Interest	18,492	5,180	125,850
Miscellaneous Revenue	65,471	51,619	51,000
Total	\$ 37,161,601	\$ 34,836,760	\$ 35,771,396

Appropriations by Department	2011 Actual	2012 Adopted	2013 Adopted
Solid Waste Division			
Solid Waste Management	1,203,493	874,624	856,194
Landfill Division	-10,747	-	-
Lower Richland Drop Off Center	246,451	427,054	492,630
C&D Landfill Section	723,427	1,313,973	1,371,925
Solid Waste Closure Section	156,748	661,153	643,258
Solid Waste Collection Section	20,909,945	23,684,271	24,312,464
Special Services	763,463	877,108	890,934
Cost Allocation	33,550	275,581	275,581
Total Solid Waste Division	24,026,331	28,113,764	28,842,986
Broad River Utilities			
White Rock Water	-	2,600	25,599
Broad River Sewer System	6,662,821	5,766,059	5,637,467
Total Broad River Utilities	6,662,821	5,768,659	5,663,066
Lower Richland Utilities			
Lower Richland Sewer System	213,932	247,472	381,943
Pond Drive Water System	7,066	8,715	32,595
Hopkins Utility System	51,325	55,000	310,873
Total Lower Richland Utilities	272,323	311,187	725,411
Total Parking Garage	232,739	284,850	182,456
Total Airport Operations	1,015,026	358,300	357,477
Total Enterprise Funds	\$ 32,209,238	\$ 34,836,760	\$ 35,771,396

Authorized FT Positions	65	65	65
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Solid Waste Division

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.

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
- Solid Waste Management

Collection and Recycling Division:

This division is responsible for the over-site 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:

The County owns and operates Richland County C& D Landfill located at 1070 Caughman Rd, North. This is a 572 acre site with the a twenty two acre state permitted C & D landfill that has a life expectancy of 25 years and is expected to close in 2034. This site also houses 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.

Solid Waste Division

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 sheriffs department. Officers from this division regularly attend community neighborhood meetings and assist with special events and cleanup projects.

Solid Waste Management:

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.

The overall FY13 Solid Waste budget increased 2.6% mostly due to the Solid Waste Collection Section. All fees are evaluated annually to determine if any adjustments are required.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	4,276,469	4,581,867	4,557,097	(24,770)	-0.5%
Fees-in-lieu of Taxes	119,952	136,720	135,981	(739)	-0.5%
User Fees & Penalties	1,279,186	1,017,517	1,083,425	65,908	6.5%
Roll Cart Fees	21,142,707	22,199,061	22,711,883	512,822	2.3%
Interest	4,918	3,094	125,100	122,006	3943.3%
Intergovernmental	148,489	123,886	178,500	54,614	44.1%
Miscellaneous Fees	65,471	51,619	51,000	(619)	-1.2%
Total Revenues	\$27,037,192	\$28,113,764	\$28,842,986	\$729,222	2.6%
Expenditures					
Solid Waste Management	1,203,493	874,624	856,194	(18,430)	-2.1%
Landfill Division	(10,747)	-	-	-	0.0%
Lower Richland Drop Off	246,451	427,054	492,630	65,576	15.4%
C&D Landfill Section	723,427	1,313,973	1,371,925	57,952	4.4%
Solid Waste Closure	156,748	661,153	643,258	(17,895)	-2.7%
Solid Waste Collection	20,909,945	23,684,271	24,312,464	628,193	2.7%
Special Services	763,463	877,108	890,934	13,826	1.6%
Cost Allocation	33,550	275,581	275,581	-	0.0%
Total	\$24,026,330	\$28,113,764	\$28,842,986	\$729,222	2.6%
Authorized FT Positions	36	36	36	-	-

Utilities

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. This fund includes the following departments:

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.

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.

Performance Measures

Measure	2011	2012	2013
Number of customers connected	163	180	190
Number of new construction projects initiated	2	8	4
Number of work orders completed	1,691	1,566	1,700

Budget Highlights

The Broad River and Lower Richland Utility Systems are enterprise funds supported through user fees of the water and sewer system. The Utility Division is broken down into several utility systems throughout the County.

Utilities

Fiscal Plan – Broad River Utilities

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
White Rock Water	4,595	2,600	-	(2,600)	-100.0%
Broad River Sewer	5,760,878	5,766,059	5,663,066	(102,993)	-1.8%
Total Revenues	\$ 5,765,473	\$ 5,768,659	\$ 5,663,066	(105,593)	-1.8%
Expenditures					-
White Rock Water	-	2,600	25,599	22,999	884.6%
Broad River Sewer	6,662,821	5,608,806	5,539,149	(69,657)	-1.2%
Cost Allocation	-	157,253	98,318	(58,935)	-37.5%
Total	\$ 6,662,821	\$ 5,768,659	\$ 5,663,066	(105,593)	-1.8%
Authorized FT Positions	25	25	25	-	-

Fiscal Plan – Lower Richland Utilities

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Lower Richland Sewer	3,343,310	247,472	381,943	134,471	54.3%
Pond Drive Water	8,397	8,715	32,595	23,880	274.0%
Hopkins Utility System	44,835	55,000	310,873	255,873	465.2%
Total Revenues	\$ 3,396,542	\$ 311,187	\$ 725,411	414,224	133.1%
Expenditures					-
Lower Richland Sewer	213,932	247,472	323,008	75,536	30.5%
Pond Drive Water	7,066	8,715	32,595	23,880	274.0%
Hopkins Utility System	51,325	55,000	310,873	255,873	465.2%
Cost Allocation		-	58,935	58,935	0.0%
Total	\$ 272,323	\$ 311,187	\$ 725,411	414,224	133.1%
Authorized FT Positions	2	2	2	-	-

Parking Garage

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 and visitors are charged a fee for parking to recover the cost to the county.

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.

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

The FY13 budget is funded at a continuation level with \$47,456 of fund balance allocated for capital renovations.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Parking Fees	126,742	144,850	135,000	(9,850)	-6.8%
Other Financing Sources	-	140,000	47,456	(92,544)	-66.1%
Total	\$ 126,742	\$ 284,850	\$ 182,456	\$ (102,394)	-35.9%
Expenditures					0.0%
Operating Expenditures	95,065	104,850	105,456	606	0.6%
Capital Outlay	137,674	180,000	77,000	(103,000)	-57.2%
Total	\$ 232,739	\$ 284,850	\$ 182,456	\$ (102,394)	-35.9%

Airport Operations

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.

Mission Statement

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

Budget Highlights

The Airport is an Enterprise Fund supported through user fees at the airport. The majority of the revenue is hanger rental fees. The FY13 budget includes a transfer in of \$100,000 from the General Fund.

Fiscal Plan

	2011 Actual	2012 Adopted	2013 Adopted	Difference (\$)	Difference (%)
Revenues					
Revenue	465,976	257,550	256,727	(823)	-0.3%
Interest	653	750	750	-	0.0%
Other Financing Sources	100,000	100,000	100,000	-	0.0%
Total	\$ 566,629	\$ 358,300	\$ 357,477	(823)	-0.2%
Expenditures					0.0%
Personnel Expenditures	124,234	129,062	129,302	240	0.2%
Operating Expenditures	882,130	208,488	208,175	(313)	-0.2%
Capital Expenditures	9,960	20,750	20,000	(750)	-3.6%
Total	\$ 1,016,324	\$ 358,300	\$ 357,477	(823)	-0.2%
Authorized FT Positions	1	1	1	-	-

Introduction

About the CIP Program

The Capital Improvement Program (CIP) serves as the County's planning guide for major capital facilities and equipment. It is based on the "physical needs" of the county that are identified in the Capital Facilities Plan. The CIP provides residents and businesses a clear and concrete view of the County's long-range direction in the area of capital improvements and a better understanding of the county's ongoing need for stable revenue sources to fund large or multi-year projects.

What is a Capital Project?

A capital project requires a minimum expenditure of the County of at least \$50,000, must have a useful life span of ten years or more, and meet one or more of the following criteria:

- Provides for the acquisition or construction of land or any physical facility, to include consultant or professional services related to the facility.
- Provides for the acquisition of equipment for any physical facility when first constructed or acquired.
- Funds expenditures, including additions to existing facilities, which increase the square footage or value of the facility.
- Funds expenditures for major maintenance or replacement projects on existing facilities.

What is a Capital Maintenance or Replacement Project?

A capital maintenance or replacement project is a non-recurring project to repair, maintain or replace existing capital facilities for the purpose of protecting the County's investment and minimizing future maintenance or replacement costs.

CIP Budget Process

The Capital Project budget is maintained separately and distinctly from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenditures. Second, capital projects tend to require more stringent control and accountability due to high cost and multi-year status. Last, there are some revenue sources that by legal restriction must be limited to use on capital projects.

Capital projects are budgeted on an "all years" basis. Once the County Council commits funds to a capital project, those funds remain with that project until either all funds are expended or until County Council approves a budget amendment to reduce the total appropriated project budget.

The Capital Budget and the additional years reflected in the CIP provide for the acquisition, construction, reconstruction, initial fixtures and equipment, renovation, rehabilitation, or replacement of facilities with a life expectancy of at least five years.

Capital Project Phases

A capital project is planned and executed in the following phases:

Project Development

These are costs incurred by the County to identify project requirements, and to define a project's work scope.

Design

These are costs incurred by the County to design a project in accordance with the scope of work set forth in the development phase.

Land

Costs incurred by the County for the purchase of land, easements and right-of-way.

Construction

This includes costs incurred by the County for all construction related tasks required to place a project in service.

Administration

This includes costs incurred by the County for in-house project management, supervision and administration of capital projects.

Introduction

The first year of the CIP is called the Capital Budget, and is appropriated in the same manner as the annual operating budget of the County.

Policies and Guidelines to be considered in developing the CIP

Financial and planning considerations help staff identify projects that should be included in the annual CIP and assist in determining how those projects will be integrated into the capital budget.

- Capital Projects should:
 - a. Support County Council goals and objectives.
 - b. Prevent deterioration of the County's existing infrastructure.
 - c. Encourage and sustain economic development within the county.
 - d. Increase efficiency and productivity of county operations.
- Capital Projects should provide all geographic areas of the county with comparable quality and types of services.
- Capital Projects should be financed through growth in the tax base or development fees when the project is in response to residential or commercial development.
- Capital projects should always include a detailed evaluation of the ongoing impact on the county operating budget prior to acceptance in the CIP.
- The Capital Improvement Plan must satisfactorily address all legal and financial limitations and maintain the County's favorable investment rating.

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.

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.

Grants

Grants are amounts received from federal and state government and other entities in response to a grant application from the County.

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.

Revenue Bonds

These bonds are where the county issues bonds and pledges the revenues received from services provided as payment for the debt service.

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.

Introduction

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.

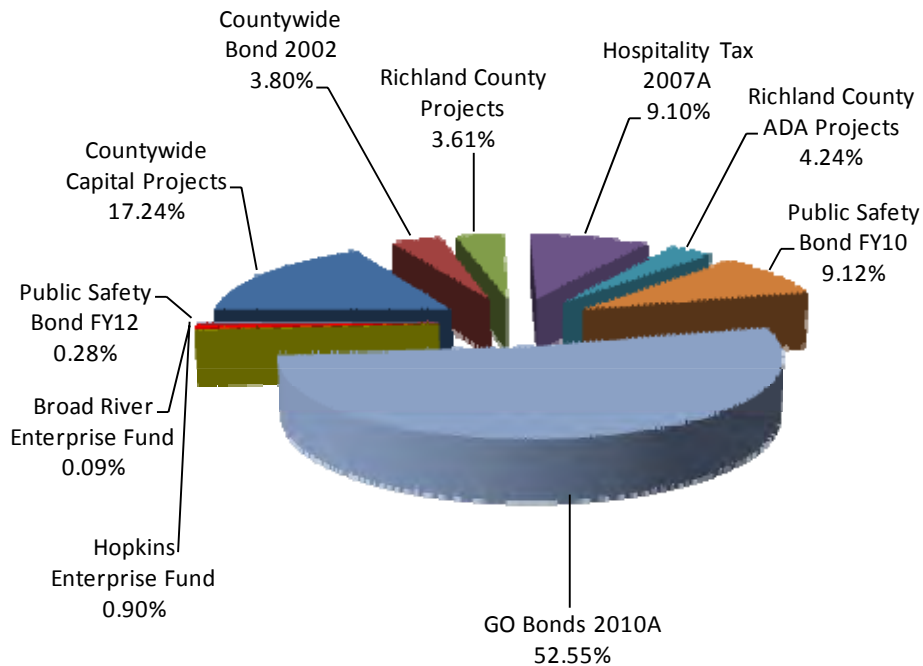
Information about Richland County’s active capital projects is included in this section. Please reference the debt service section of this document for details on the specific financing plans of the current projects.

Active Projects

Summary of Funding Source and Funding Use by Project

Project	Total Funding	Prior Years Expenditures	Estimated Funds
			Remaining 06/30/12
Countywide Capital Projects	6,531,379	3,505,463	3,025,916
Countywide Bond 2002	666,000	-	666,000
Richland County Projects	4,207,633	3,574,750	632,883
Hospitality Tax 2007A	12,878,343	11,281,451	1,596,892
Richland County ADA Projects	1,205,963	625,933	580,030
Public Safety Bond FY10	1,600,000	-	1,600,000
GO Bonds 2010A	12,505,000	3,283,894	9,221,106
Broad River Enterprise Fund	36,706,756	36,691,124	15,632
Hopkins Enterprise Fund	4,814,000	4,655,256	158,744
Public Safety Bond FY12	2,100,000	2,050,507	49,493
Total Project Cost	\$83,215,074	\$65,668,378	\$17,546,696

Estimated Funds Remaining by Project



Active Projects

Fund: Countywide Capital Projects

Project Description: The GIS implementation project is an ongoing multiyear project and to provide the latest technology in mapping used by multiple county departments.

Assessment of Operating Impact: The new GIS system has operating costs estimated at \$243k annually.

Project	Total Funding	Prior Year Expenditures	Funds Remaining 06/30/12
GIS	6,531,379	3,505,463	3,025,916
Total Project Cost	\$ 6,531,379	\$ 3,505,463	\$ 3,025,916

Fund: Countywide Bond 2002

Project Description: This project provides funds for ambulance remounts.

Assessment of Operating Impact: There will be annual routine maintenance and repairs associated with remounted vehicles.

Project	Total Funding	Prior Year Expenditures	Estimated Funds Remaining 06/30/12
EMS-Ambulance Remount	666,000	-	666,000
Total Project Cost	\$ 666,000	\$ -	\$ 666,000

Fund: Richland County Projects Fund

Project Description: This project funds miscellaneous, ongoing county projects. Funding for the City Animal Shelter and expenditures was completed in FY12. The Financial System Conversion project is an ongoing multiyear project to upgrade the County's software platform. The Judicial Limestone CP funds the repairs of the existing limestone structure at the Judicial complex. The DSS HVAC project will replace the HVAC system at the DSS facility. The NE Recreation Complex will be a tournament style soccer park.

Assessment of Operating Impact: These projects require various ongoing annual operating costs until the projects are completed. These costs are included in the operating budgets of county departments.

Project	Total Funding	Prior Year Expenditures	Estimated Funds Remaining 06/30/12
Animal Shelter Bonds 2007C	1,367,959	1,365,135	2,824
Financial System Conversion	2,054,574	1,788,651	265,923
Judicial Limestone CP	101,157	54,673	46,484
DSS HVAC	229,777	109,024	120,753
NE Recreation Complex	454,166	257,267	196,899
Total Project Cost	\$ 4,207,633	\$ 3,574,750	\$ 632,883

Active Projects

Fund: Hospitality Tax 2007A

Project Description: This project funds the renovations to the office space, front lobby and stage area of the Township Auditorium. Construction on this project was completed in FY10 and the remaining funds are expected to be expended as the project is completed. The Historic Columbia project was added for FY13 to renovate county owned historic properties.

Assessment of Operating Impact: N/A

Project	Total Funding	Prior Year Expenditures	Estimated Funds
			Remaining 06/30/12
Hospitality Tax 2007A Township	12,128,343	11,281,451	846,892
Historic Columbia Capital Project	750,000	-	750,000
Total Project Cost	\$ 12,878,343	\$ 11,281,451	\$ 1,596,892

Fund: Richland County ADA Projects

Project Description: This project funds ADA construction projects for various county facilities. The ADA Assessment is for a study to determine needs to meet ADA compliance. The Admin ADA Entry Improvements, Judicial ADA Construction, and Sheriff ADA Retrofit are projects currently in progress.

Assessment of Operating Impact: No additional annual operating costs calculated for ongoing projects at this time.

Project	Total Funding	Prior Year Expenditures	Estimated Funds
			Remaining 06/30/12
ADA Assessment	100,000	-	100,000
Admin ADA Entry Improvements	292,963	134,178	158,785
Judicial ADA Construction	550,000	324,917	225,083
Sheriff ADA Retrofit	263,000	166,838	96,162
Total Project Cost	\$ 1,205,963	\$ 625,933	\$ 580,030

Fund: Public Safety Bond FY10

Project Description: This project funds the construction for a County Public Safety Facility. Nearly \$6 million in funding was also issued in FY10 for the county-wide replacement of public safety radios that were nearing the end of their useful lives.

Assessment of Operating Impact: Additional personnel may be needed to staff the public safety facility as it comes on-line as well as utilities and other routine operating costs.

Project	Total Funding	Prior Year Expenditures	Estimated Funds
			Remaining 06/30/12
Public Safety Building	1,600,000	-	1,600,000
Total Project Cost	\$ 1,600,000	\$ -	\$ 1,600,000

Active Projects

Fund: GO Bonds 2010A

Project Description: This project funds miscellaneous, ongoing county projects. The demolition of the former LRADAC building was completed in FY12. Funds are also budgeted for the RC Public Library capital improvement program. The biggest project remaining is for the purchase/upfit of the Decker Mall property for additional county office space. Funds were also included for the Sheriff Substation Region I project.

Assessment of Operating Impact: The relocation of county offices should result in efficiencies as some departments are transitioned from rental space. Reoccurring costs will occur in the maintenance and utilities of the new facility. These costs will be budgeted in the Facilities & Grounds Department.

Project	Total Funding	Prior Year Expenditures	Estimated Funds
			Remaining 06/30/12
Demolition of LRADAC	475,000	454,457	20,543
RC Public Library	3,000,000	852,489	2,147,511
Reloc of County Facilities	9,000,000	1,976,948	7,023,052
Sheriff Substation Region I	30,000	-	30,000
Total Project Cost	\$ 12,505,000	\$ 3,283,894	\$ 9,221,106

Fund: Broad River Enterprise Fund

Project Description: This project provided funds to construct a 6,000,000 gallon a day wastewater treatment facility near Broad River in the North West portion of the county. This facility improves the quality of treatment of the wastewater generated from the Hollingshed and Nicholas Creek drainage basins in the county and provides for expansion of the sewer system's service area. In FY09, County Council approved applying \$2,800,000 of the interest accrued toward the project budget in order to complete the project as originally outlined.

Assessment of Operating Impact: The Broad River Regional Wastewater Treatment Plant Upgrade's operational costs will increase proportionally with the customer connection rate. The facility required 5 new staff members, which were approved for funding in the FY10 Broad River Sewer Enterprise Fund.

Project	Total Funding	Prior Year Expenditures	Estimated Funds
			Remaining 06/30/12
Broad River Expansion CP	36,706,756	36,691,124	15,632
Total Project Cost	\$ 36,706,756	\$ 36,691,124	\$ 15,632

Active Projects

Fund: Hopkins Enterprise Fund

Project Description: This project provides funds to construct a wastewater treatment facility in the southern portion of the county. This facility will improve the quality of treatment of the wastewater provided to approximately 600 residential units and two existing schools in the Hopkins community of the county. This project began in FY10.

Assessment of Operating Impact: The estimated annual operating costs for the system are estimated at \$292,000 which will be offset by the collection of monthly user fees, making it a self-supporting system.

Project	Total Funding	Prior Year Expenditures	Estimated Funds Remaining 06/30/12
Hopkins Utility CP	4,814,000	4,655,256	158,744
Total Project Cost	\$ 4,814,000	\$ 4,655,256	\$ 158,744

Fund: Public Safety Bond FY12

Project Description: This project funds the purchase of replacement vehicles in the Sheriff's department's fleet.

Assessment of Operating Impact: By keeping newer vehicles in the fleet, the county should realize savings in maintenance and repair costs.

Project	Total Funding	Prior Year Expenditures	Estimated Funds Remaining 06/30/12
Sheriff FY12	2,100,000	2,050,507	49,493
Total Project Cost	\$ 2,100,000	\$ 2,050,507	\$ 49,493

Debt Service

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.

The county has issued G.O. bonds in the past to fund projects such as the construction of the Courthouse Facility in 1978. More recently, an \$8,485,000 G.O. bond was issued in 2009 to fund public safety radio replacements, safety vehicles, and an animal shelter.

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 our 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 twenty years, unless special circumstances arise warranting the need to extend the debt schedule to twenty-five 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.

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 eighteen months of required expenditures to service debt.

Debt Service

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.

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.

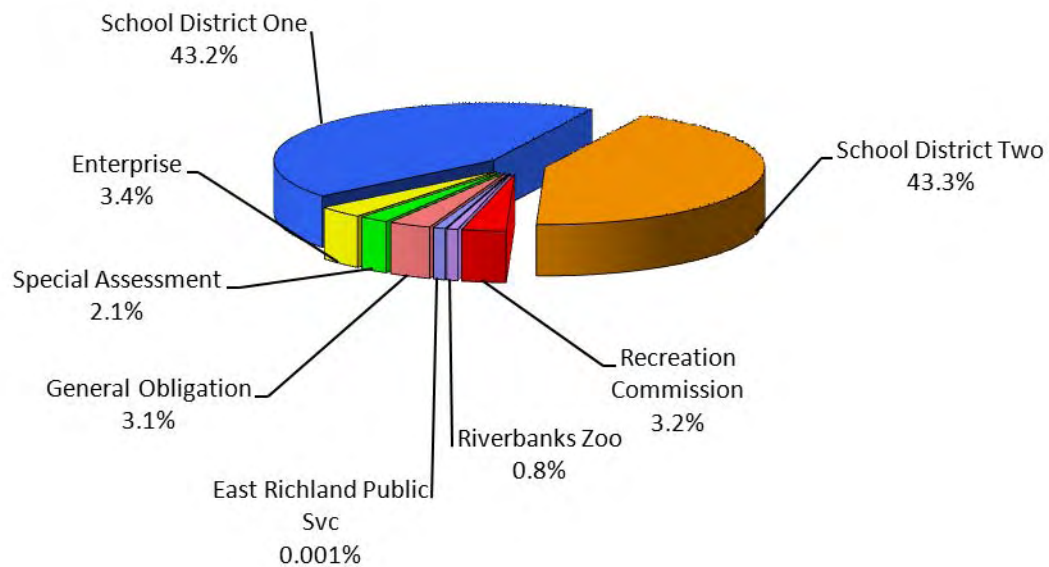
In this document

In this document, you 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.

Outstanding Debt

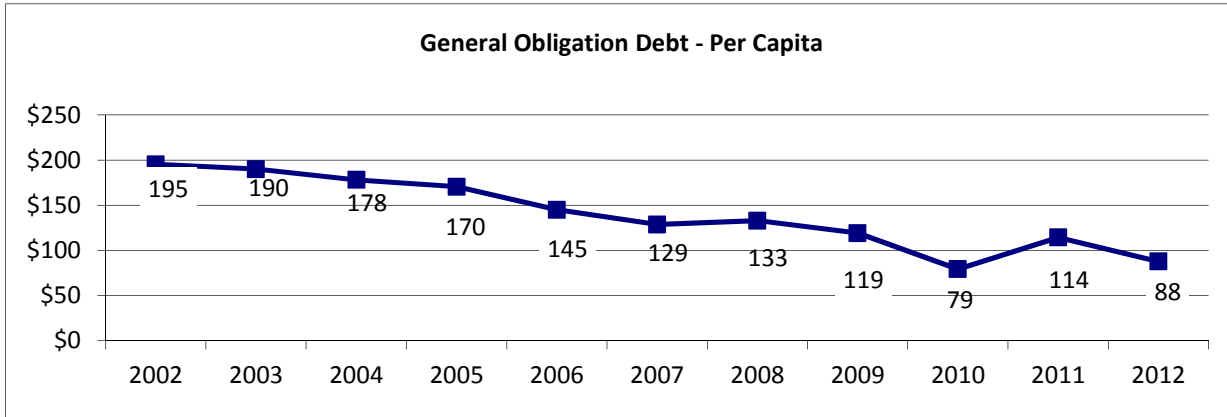
	Outstanding Balance at 6/30/2011	FY12 Principal Payments	FY12 Interest Payments	FY12 New Debt	FY12 Refunded Amount	Outstanding Balance at 6/30/12
General Obligation	43,940,000	11,450,000	1,482,276	10,440,000	8,800,000	34,130,000
Special Assessment	25,850,000	2,570,000	1,060,580	-	-	23,280,000
Enterprise	34,670,000	869,775	2,569,757	21,333,000	18,130,000	37,003,225
School District One	496,865,000	21,520,000	38,726,585	201,625,000	206,420,000	470,550,000
School District Two	418,170,000	25,800,000	18,987,855	79,260,000	-	471,630,000
Recreation Commission	36,650,000	1,275,000	1,273,706	-	-	35,375,000
Riverbanks Zoo	10,125,000	1,330,000	367,320	-	-	8,795,000
East Richland Public Svc	10,195,347	567,777	337,934	-	-	9,627,570
Total	1,076,465,347	65,382,552	64,806,012	312,658,000	233,350,000	1,090,390,795

Total Outstanding Debt \$1.09 Billion

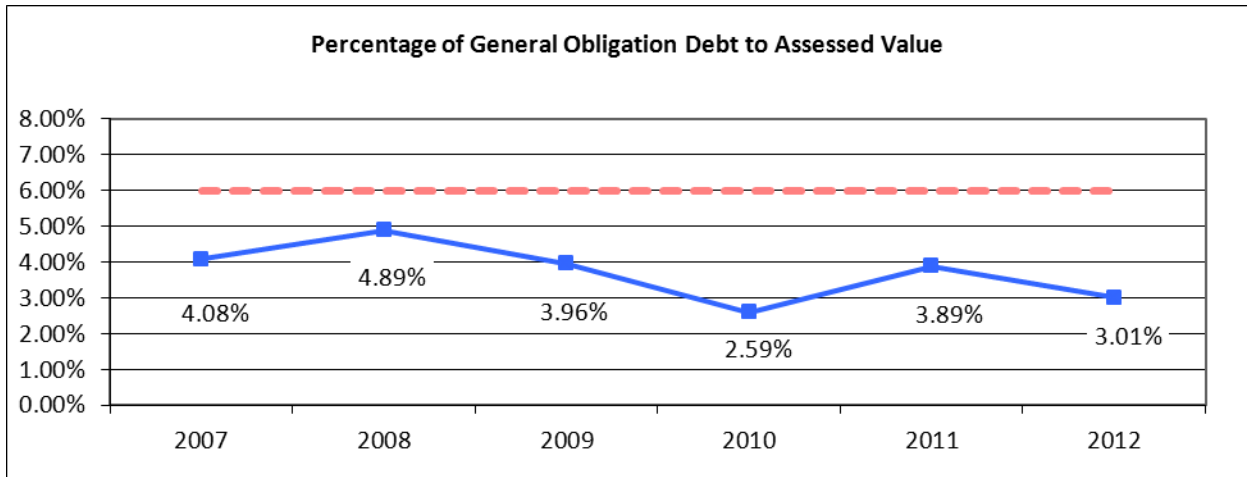


Outstanding Debt

The General Obligation Debt per Capita shows the dollar amount of debt applicable to each citizen within the county's jurisdiction. There was a decrease in FY12 GO Debt along with a small population increase and as a result, the General Obligation Debt per Capita is estimated to decrease approximately \$26.



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.



Outstanding Debt

General Obligation Debt

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$10,440,000	<p>2011B Refunding & Impov: This bond was issued in 2011 to provide funds for refunding the 2001 series. <u>This bond will end in FY17.</u></p> <p><i>This bond is associated with the renovation and refunding project.</i></p>
\$16,330,000	<p>2010A BAB: This bond was issued in 2010 to provide funds for the RC Public Library, relocation of county facilities, Sheriff Substation Region I, Sheriff vehicles and preparation, and the demolition of LRADAC. <u>This bond will end in FY26.</u></p> <p><i>This bond is associated with the county capital improvements project.</i></p>
\$8,485,000	<p>2009A Public Safety: This bond was issued in 2009 for public safety radio replacements, safety vehicles, and an animal shelter. <u>This bond will end in FY13.</u></p> <p><i>This bond is associated with the vehicle replacement project.</i></p>
\$5,500,000	<p>2008A LRADAC & Vehicles: This bond was issued in 2008 for the construction of a new LRADAC Richland County office building, for the acquisition of vehicles for the Sheriff's department, and to pay issuance costs of the bond. <u>This bond will end in FY18.</u></p> <p><i>This bond is associated with the vehicle replacement project.</i></p>
\$8,755,000	<p>2007C Public Safety & Innovista: This bond was issued in 2008 for the acquisition of a public safety facility and an Innovista Garage. <u>This bond will end in FY15.</u></p> <p><i>This bond is associated with the county capital improvements project.</i></p>
\$3,000,000	<p>2004B Owens Field: This bond was issued in 2004 to provide funds for capital projects for the Airport including construction of a new terminal building, 18 T-Hangers and 6 Corporate/Box Hangars, and legal fees and issuance costs of the bond. <u>This bond will end in FY24.</u></p> <p><i>This bond is associated with the county capital improvements project.</i></p>
\$4,025,000	<p>2002B County Bonds: This bond was issued in 2002 to provide funds for the renovation of the HVAC system in the Judicial Center, for construction of EMS stations, for the purchase of three ambulances, and also issuance costs of the bond. <u>This bond will end in FY13.</u></p> <p><i>This bond is associated with the county wide EMS and judicial center capital project.</i></p>
\$20,600,000	<p>2001A Detention Township: This bond was issued in 2001 to provide funds for renovating the Township Auditorium and the Richland County Detention Center. Funds were also provided for a county GIS system, county telephone system, voting machines, legal and other issuance costs of the bond. <u>This bond will end in FY17.</u></p> <p><i>This bond is associated with the renovation and refunding capital project.</i></p>
\$13,435,000	<p>2001C Refunding: This bond was issued in 2001 to refund the series 1994C bonds and for issuance costs of the bond. <u>This bond will end in FY16.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p>

Outstanding Debt

Special Assessment Debt

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$16,855,000	2007A Hospitality Tax: This debt was issued in 2007 to provide funds for the Township Renovations, Farmers' Market, and issuance costs. <u>This debt will end in FY27.</u>
\$8,910,000	2007B Hospitality Tax: This debt was issued in 2007 to provide funds for the Farmers' Market, Recreation Complex, and issuance costs. <u>This debt will end in FY27.</u>
\$3,825,000	2002A Fire Bonds: This debt was issued in 2002 to provide funds for fire protection. <u>This debt will end in FY13.</u>

Enterprise and Public Sewer Debt

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$2,033,000	Hopkins Water Revenue Bond: This bond was issued in 2011 to provide funds for Hopkins Water fund. <u>This bond will end in 2051.</u>
\$19,300,000	2011A Broad River Sewer: This bond was issued in 2011 to provide funds for refunding all of Series 2003E and majority of series 2003D. <u>This bond will end in 2033.</u>
\$16,970,000	2007B Broad River Sewer: This bond was issued in 2007 to provide additional funds for the Broad River Road Wastewater Treatment Plant upgrade and for issuance costs of the bond. <u>This bond will end in FY37.</u> <i>This bond is associated with the Broad River sewer project.</i>
\$15,500,000	2003D Broad River Sewer: This bond was issued in 2003 to provide funds for the Broad River Road Wastewater Treatment Plant upgrade and for issuance costs of the bond. <u>This bond will end in FY13.</u> <i>This bond is associated with the Broad River sewer project.</i>
\$6,275,000	2003E Sewer System: This bond was issued in 2003 to provide funds for refunding Series 1994A sewer system General Obligation Bonds and for the issuance costs for the bond. <u>This bond will end in FY18.</u> <i>This bond is not directly associated with a capital project.</i>

School District One Debt

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$196,625,000	SD #1 2011A Refunding: This bond was issued in 2011 to refund prior bond issues. <u>This bond will end in FY29.</u>
\$5,000,000	SD #1 2011B: This bond was issued in 2011 for construction. <u>This bond will end in FY29.</u>
\$56,250,000	School District One 2010: This bond was issued in 2010 to refund prior bond issues. <u>This bond will end in FY19.</u>

Outstanding Debt

School District One Debt (continued)

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$14,310,000	School District One 2009A: This bond was issued in 2009 to refund the 1996 bond issue. <u>This bond will end in FY19.</u>
\$9,800,000	School District One 2009B: This bond was issued in 2009 for construction. <u>This bond will end in FY13.</u>
\$73,000,000	School District One 2007A: This bond was issued in 2007 as part of their referendum for the building of schools and for legal fees and issuance costs for the bond. <u>This bond will end FY32.</u>
\$23,620,000	School District One 2007B: This bond was issued in 2007 as part of their referendum for the building of schools and for legal fees and issuance costs for the bond. <u>This bond will end FY13.</u>
\$73,000,000	School District One 2006B: This bond was issued in 2006 as part of their referendum for the building of schools and for legal fees and issuance costs for the bond. <u>This bond will end FY27.</u>
\$62,490,000	School District One 2005A: This bond was issued in 2005 to provide funds for partially refunding 1996 and 1999 bonds and for issuance costs of the bond. <u>This bond will end FY24.</u>
\$235,000,000	School District One 2003: This bond was issued in 2003 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY29.</u>
\$2,800,000	School District One 2002: This bond was issued in 2002 to provide funds for improvements at Eau Claire High School. <u>This bond will end in FY17.</u>
\$64,235,000	School District One 2001A: This bond was issued in 2001 to provide funds for the construction and renovation of replacement schools, upgrading elementary schools, and upgrading technology in all the districts schools. This bond also funds issuance costs of the bond. <u>This bond will end in FY26.</u>

School District Two Debt

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$10,000,000	School District Two 2012A: This bond was issued in 2012 for construction and renovations. <u>This bond will end in FY17.</u>
\$9,260,000	School District Two 2011A: This bond was issued in 2011 for construction and renovations. <u>This bond will end in FY16.</u>
\$60,000,000	School District Two 2011B: This bond was issued in 2011 for construction and renovations. <u>This bond will end in FY31.</u>
\$18,235,000	School District Two 2010A: This bond was issued in 2010 for construction and renovations. <u>This bond will end in FY27.</u>
\$9,560,000	School District Two 2010B: This bond was issued in 2010 for construction and renovations. <u>This bond will end in FY13.</u>

Outstanding Debt

School District Two Debt (Continued)

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$83,260,000	School District Two 2010C: This bond was issued in 2010 to refund bonds. <u>This bond will end in FY24</u>
\$42,625,000	School District Two 2010D: This bond was issued in 2010 for construction and renovations. <u>This bond will end in FY27.</u>
\$60,000,000	School District Two 2010E: This bond was issued in 2010 for construction and renovations. <u>This bond will end in FY28.</u>
\$70,000,000	School District Two 2009A: This bond was issued in 2009 for construction and renovations to the district schools. <u>This bond will end in FY23.</u>
\$18,500,000	School District Two 2009C: This bond was issued in 2009 to refund the 2001 bonds. <u>This bond will end in FY13.</u>
\$30,525,000	School District Two 2008A: This bond was issued in 2008 to provide funds for the construction and renovation of old and new facilities for the School District Two. <u>This bond will end in FY23.</u>
\$35,000,000	School District Two 2007B: This bond was issued in 2007 as part of their referendum for the building of schools and for legal fees and issuance costs for the bond. <u>This bond will end in FY21.</u>
\$55,000,000	School District Two 2006A: This bond was issued in 2006 to provide funds for construction of Sandlapper and Polo Rd Elementary Schools as well as Long Leaf Middle School; it will also provide for major renovations at Dent Middle School and Spring Valley High School and for issuance costs of the bond. <u>This bond will end in FY20.</u>
\$55,000,000	School District Two 2005A: This bond was issued in 2005 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY20.</u>
\$73,300,000	School District Two 2002C: This bond was issued in 2002 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY24.</u>
\$25,000,000	School District Two 2001A: This bond was issued in 2001 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY21.</u>

Recreation Commission Debt

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$10,000,000	Recreation Commission 2009A: This bond was issued in 2009 for construction. <u>This bond will end in FY19.</u>
\$27,000,000	Recreation Commission 2009B: This bond was issued in 2009 for construction. <u>This bond will end in FY23.</u>

Outstanding Debt

Riverbanks Zoo Debt

**Agency bonds are associated with agency capital projects, and agency capital projects are not included in this document.*

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$5,000,000	Zoo 98: This bond was issued in 1998 to provide funds for improvements to Riverbanks Zoo and for issuance costs of the bond. <u>This bond will end in FY14.</u>
\$9,020,000	Zoo Refunding 2008: This bond was issued in 2008 to refund the 199 bonds. <u>This bond will end in FY18.</u>

East Richland Public Svc Debt

<u>Bond Amount</u>	<u>Description/Purpose of Bond</u>
\$13,000,000	Revolving Sewer Fund: This bond was issued in 2003 for the Revolving Sewer Fund. <u>This bond will end in FY25.</u>

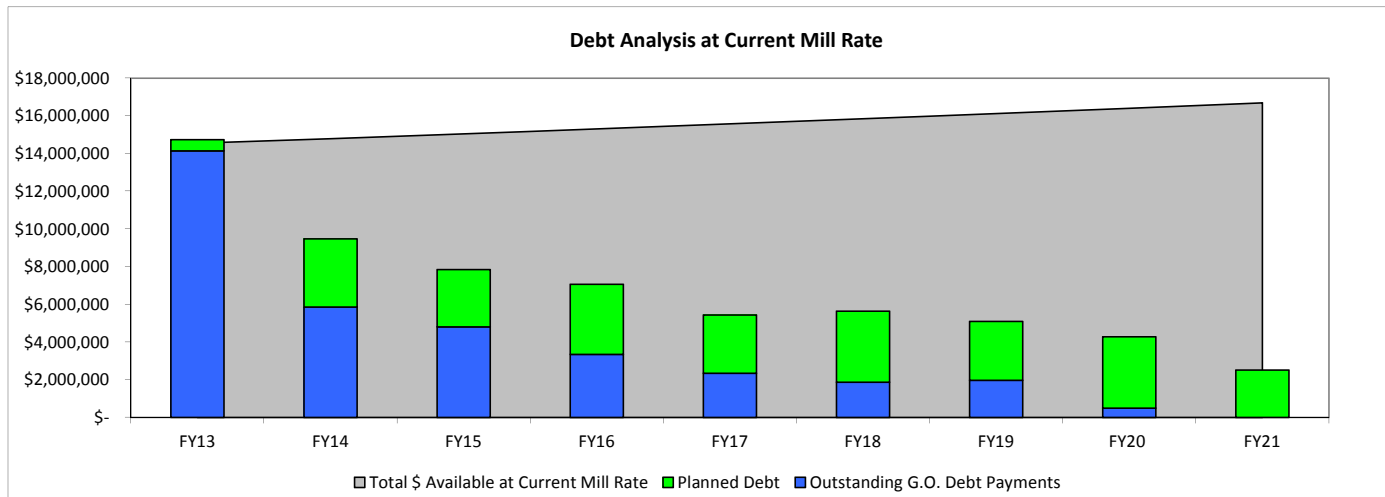
Debt Service (review of capacity without increase in tax levy)

As with most local governments, major capital projects are financed through the issuance of long-term debt. The Debt Analysis below shows the county's financial ability to carry out its current and planned capital projects. Understanding the county's current debt burden and the impact of additional planned debt will allow the CIP/Bond committee as well as County Council to prioritize requested capital projects more effectively during the planning and budgeting process.

	FY13 Budgeted	FY14 Estimate	FY15 Estimate	FY16 Estimate	FY17 Estimate	FY18 Estimate	FY19 Estimate	FY20 Estimate	FY21 Estimate	FY22 Estimate
Outstanding G.O. Debt Payments	14,138,523	5,847,645	4,802,037	3,335,098	2,329,899	1,861,009	1,955,402	476,804	603,015	598,937
Planned Debt ^a	590,000	3,615,000	3,035,000	3,720,000	3,100,000	3,775,000	3,125,000	3,790,000	2,510,000	1,895,000
Total Outstanding and Planned Debt	14,728,523	9,462,645	7,837,037	7,055,098	5,429,899	5,636,009	5,080,402	4,266,804	3,113,015	2,493,937
Current Millage Rate	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Millage Value Projection ^b	1,393,090	1,420,952	1,449,371	1,478,359	1,507,926	1,538,084	1,568,846	1,600,223	1,632,227	1,664,872
\$ Generated at Current Mill Rate	12,537,814	12,788,570	13,044,341	13,305,228	13,571,333	13,842,759	14,119,614	14,402,007	14,690,047	14,983,848
Plus Est. Carryover	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,001
Total \$ Available at Current Mill Rate	\$ 14,537,814	\$ 14,788,570	\$ 15,044,341	\$ 15,305,228	\$ 15,571,333	\$ 15,842,759	\$ 16,119,614	\$ 16,402,007	\$ 16,690,047	\$ 16,983,849

(a) Note - All FY13 planned debt numbers are estimates. Actual debt cannot be determined until the sale of the bond

(b) Note - Millage Value Projections assumes an annual increase of 2%.



Debt Capacity (Statutory Limit)

The Debt Capacity Analysis is an important planning tool as potential growth in the county will result in increased infrastructure needs. It provides County Council with critical information such as the capacity of the county's debt and the county's ability to issue additional debt in the future. The information below shows the county's legal debt margin or available capacity at the State's statutory limitation and the county's imposed limitation.

	FY12 Projected	FY13 Budgeted	FY14 Estimate	FY15 Estimate	FY16 Estimate	FY17 Estimate	FY18 Estimate	FY19 Estimate	FY20 Estimate
Total Assessed Valuation ^a	1,133,306,020	1,167,305,201	1,251,007,859	1,288,538,095	1,327,194,238	1,367,010,065	1,408,020,367	1,450,260,978	1,493,768,808
Statutory Limitation (8%) ^b	90,664,482	93,384,416	100,080,629	103,083,048	106,175,539	109,360,805	112,641,629	116,020,878	119,501,505
County Imposed Limitation (6%) ^c	67,998,361	70,038,312	75,060,472	77,312,286	79,631,654	82,020,604	84,481,222	87,015,659	89,626,128
Outstanding G.O. Debt ^d	34,130,000	21,015,000	15,870,000	11,600,000	8,630,000	6,550,000	4,890,000	3,090,000	2,725,000
Total Debt Applicable to Limit	<u>\$ 34,130,000</u>	<u>\$ 21,015,000</u>	<u>\$ 15,870,000</u>	<u>\$ 11,600,000</u>	<u>\$ 8,630,000</u>	<u>\$ 6,550,000</u>	<u>\$ 4,890,000</u>	<u>\$ 3,090,000</u>	<u>\$ 2,725,000</u>
Available Legal Debt Margin (\$)	\$56,534,482	\$72,369,416	\$84,210,629	\$91,483,048	\$97,545,539	\$102,810,805	\$107,751,629	\$112,930,878	\$116,776,505
Available Legal Debt Margin (%)	62.4%	77.5%	84.1%	88.7%	91.9%	94.0%	95.7%	97.3%	97.7%
Available County Imposed Debt Margin (\$)	\$33,868,361	\$49,023,312	\$59,190,472	\$65,712,286	\$71,001,654	\$75,470,604	\$79,591,222	\$83,925,659	\$86,901,128
Available County Imposed Debt Margin (%)	49.8%	70.0%	78.9%	85.0%	89.2%	92.0%	94.2%	96.4%	97.0%

(a) Total Assessed Valuation assumes an annual increase of approximately 3%.

(b) The South Carolina Constitution limits local government borrowing powering to 8% of its assessed property taxes.

(c) The County has selected to use a self-imposed ceiling of 6%.

(d) Projected and estimated outstanding G.O. Debt Totals are as of fiscal year end (June 30).

Debt Analysis

Summary of Planned Debt *(Does not consider reduction in current outstanding debt payments)

The table below outlines potential bond issues currently in review by the County. These issues include a \$2 million bond every year for the sheriff vehicle replacement program, and a \$1.6 million bond every two years for the public safety facilities program.

Total Debt Payments

Issue	Purpose	Potential Debt Amount	FY13 Estimate	FY14 Estimate	FY15 Estimate	FY16 Estimate	FY17 Estimate	FY18 Estimate	FY19 Estimate	FY20 Estimate	FY21 Estimate	FY22 Estimate
Sheriff Vehicle 10	Continuation Plan	2,000,000	560,000	-	-	-	-	-	-	-	-	-
Sheriff Vehicle 11	Continuation Plan	2,000,000	570,000	570,000	-	-	-	-	-	-	-	-
Sheriff Vehicle 12	Continuation Plan	2,000,000	585,000	585,000	585,000	-	-	-	-	-	-	-
Sheriff Vehicle 13	Continuation Plan	2,000,000	590,000	590,000	590,000	590,000	-	-	-	-	-	-
Sheriff Vehicle 14	Continuation Plan	2,000,000	-	605,000	605,000	605,000	605,000	-	-	-	-	-
Sheriff Vehicle 15	Continuation Plan	2,000,000	-	-	610,000	610,000	610,000	610,000	-	-	-	-
Sheriff Vehicle 16	Continuation Plan	2,000,000	-	-	-	615,000	615,000	615,000	615,000	-	-	-
Sheriff Vehicle 17	Continuation Plan	2,000,000	-	-	-	-	615,000	615,000	615,000	615,000	-	-
Sheriff Vehicle 18	Continuation Plan	2,000,000	-	-	-	-	-	615,000	615,000	615,000	615,000	-
Sheriff Vehicle 19	Continuation Plan	2,000,000	-	-	-	-	-	-	615,000	615,000	615,000	615,000
Sheriff Vehicle 20	Continuation Plan	2,000,000	-	-	-	-	-	-	-	615,000	615,000	615,000
Public Safety Facility 2	New Office	1,600,000	-	-	-	-	-	-	-	-	-	-
Public Safety Facility 3	New Office	1,600,000	620,000	620,000	-	-	-	-	-	-	-	-
Public Safety Facility 4	New Office	1,600,000	-	645,000	645,000	645,000	-	-	-	-	-	-
Public Safety Facility 5	New Office	1,600,000	-	-	-	655,000	655,000	655,000	-	-	-	-
Public Safety Facility 6	New Office	1,600,000	-	-	-	-	-	665,000	665,000	665,000	-	-
Public Safety Facility 7	New Office	16,000,000	-	-	-	-	-	-	-	665,000	665,000	665,000
Total			2,925,000	3,615,000	3,035,000	3,720,000	3,100,000	3,775,000	3,125,000	3,790,000	2,510,000	1,895,000

Note - All planned debt numbers are estimates. Actual debt cannot be determined until the sale of the bond. Furthermore, there are other major capital requests for renovations and/or new facilities in the near future. These requests include an Emergency Services headquarter, storage facilities and several fire stations. All these projects will be reviewed as the County continues to evaluate its ten year capital improvement plan.

Debt Service (annual obligations)

The table below shows the annual requirements for debt service payments for all of the debt service funds. Please note that Enterprise debt annual requirements are not listed below as those payments are housed in their respective enterprise fund, with the exception of the Airport debt which is included in General Obligation Debt.

Description	2011 Actual	2012 Budget	2013 Budget
General Obligation			
Principal	11,790,000	10,610,000	13,115,000
Interest and fiscal charges	1,753,129	1,515,239	1,023,523
Total General Obligation Debt	\$ 13,543,129	\$ 12,125,239	\$ 14,138,523
Special Assessment			
Principal	1,065,000	2,570,000	2,830,000
Interest and fiscal charges	1,133,617	1,061,080	960,193
Total Special Assessment Debt	\$ 2,198,617	\$ 3,631,080	\$ 3,790,193
School District One			
Principal	19,495,000	16,520,000	15,850,000
Interest and fiscal charges	23,371,920	23,305,146	21,926,709
Total School District One	\$ 42,866,920	\$ 39,825,146	\$ 37,776,709
School District Two			
Principal	118,905,000	27,754,243	29,444,243
Interest and fiscal charges	25,536,974	14,958,199	17,187,837
Total School District Two	\$ 144,441,974	\$ 42,712,442	\$ 46,632,080
Recreation Commission			
Principal	1,366,251	1,275,000	1,375,000
Interest and fiscal charges	1,343,047	1,277,256	1,239,006
Total Recreation Commission	\$ 2,709,298	\$ 2,552,256	\$ 2,614,006
Riverbanks Zoo			
Principal	1,185,000	1,330,000	1,490,000
Interest and fiscal charges	412,747	369,920	319,984
Total Riverbanks Zoo	\$ 1,597,747	\$ 1,699,920	\$ 1,809,984
East Richland Public Sewer			
Principal	531,989	552,221	630,998
Interest and fiscal charges	394,852	375,700	212,401
Total East Richland Public Sewer	\$ 926,841	\$ 927,921	\$ 843,400
Total Agency Debt	\$ 192,542,780	\$ 87,717,685	\$ 89,676,179
Total Debt Service	\$ 208,284,526	\$ 103,474,004	\$ 107,604,895

Appendix A - Staffing Comparison & Authorized Positions

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Adopted
General Fund					
Council Services	14	14	14	14	14
Legislative Delegation	3	3	3	3	3
Master-in-Equity	6	6	6	6	6
Probate Judge	20	20	20	20	20
Magistrates	46	46	46	46	51
Solicitor	53	53	53	53	53
Clerk of Court	57	57	57	57	58
County Administrator	8	8	8	8	9
County Administrator - Public Information	3	3	3	3	4
County Administrator - Risk Management	2	2	2	2	2
Ombudsman	8	8	8	8	8
County Attorney	8	8	8	8	8
Board of Registration	7	7	7	-	-
Election Commission	2	2	2	-	-
Board of Elections and Voter Registration*	-	-	-	13	15
Auditor	21	21	21	21	21
Treasurer	20	20	20	20	20
Taxes at Tax Sale	7	7	7	7	8
Business Service Center	7	7	7	7	7
Assessor	37	37	37	37	37
Finance	24	24	24	24	24
Procurement	7	7	7	7	7
CASA	12	12	12	13	13
Register of Deeds	14	14	14	14	14
Human Resources	10	11	11	11	10
Court Administration	26	27	27	27	27
Information Technology	44	46	47	46	48
Sheriff	544	546	547	560	560
Sheriff - Special Duty	2	2	2	2	2
Detention Center	338	338	338	338	336
Emergency Services	7	7	7	8	8
Emergency Medical Services	181	181	181	180	180
Planning and Development Services	25	24	24	24	22
Building Inspections**	27	27	26	25	25
Coroner	9	9	9	9	9
Animal Care	12	12	12	12	12
Public Works Administration	11	8	8	8	7
Engineering Division	7	10	10	10	10

Appendix A - Staffing Comparison & Authorized Positions

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Adopted
Support Services	0	3	3	4	4
Central Garage	1	2	2	2	2
Central Services	5	5	5	5	5
Facilities and Grounds Maintenance	46	46	46	46	46
Financial System Conversion	3	0	0	0	0
Soil & Water Conservation	3	3	3	3	3
Industrial Park	0	0	1	1	2
Total General Fund	1,687	1,693	1,695	1,712	1,720
Special Revenue Fund					
Victims Assistance	17	17	17	17	17
Temporary Alcohol Permit	1	1	1	1	1
Fire Service	10	10	10	10	11
Facilities and Grounds - Fire Stations	2	2	2	2	2
Road Maintenance	66	61	61	61	62
Title IV D Civil Process	1	1	1	1	1
Stormwater	16	16	16	16	16
Conservation Commission	1	1	1	1	1
Neighborhood Redevelopment	3	3	3	3	3
Emergency Telephone System	2	2	2	2	2
Total Special Revenue Fund	119	114	114	114	116
Enterprise Fund					
Airport	0	1	1	1	1
Facilities and Grounds - Owens Field	1	1	1	1	1
Solid Waste	36	36	36	36	36
Utilities	27	27	27	27	27
Total Enterprise Fund	64	65	65	65	65
Total County	1,870	1,872	1,874	1,891	1,901

(data as of July 1, 2012)

*Board of Registration and Election Commission are now Board of Elections and Voter Registration office in FY2012.

**Building Inspections was separated from the Planning Department in FY2008.

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 YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013.

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. That the following appropriations by activity be, 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 part thereof and incorporated herein by reference:

Fund	Use of Fund				
	Revenue	Transfers In	Balance	Expenditures	Transfers Out
General Fund	\$137,749,855	\$2,402,579	\$6,761,070	\$143,074,682	\$3,838,822
Special Revenue Funds					
Victim's Rights	\$740,000	\$353,512	\$0	\$994,512	\$99,000
Tourism Development	\$1,300,000	\$0	\$0	\$1,280,000	\$20,000
Temporary Alcohol Permits	\$130,000	\$0	\$218,622	\$342,832	\$5,790
Emergency Telephone System	\$2,200,000	\$2,492,660	\$1,855,556	\$6,536,568	\$11,648
Fire Service	\$20,502,500	\$0	\$1,156,550	\$20,469,099	\$1,189,951
Stormwater Management	\$2,929,000	\$0	\$558,788	\$3,083,363	\$404,425
Conservation Commission Fund	\$725,000	\$0	\$0	\$706,673	\$18,327
Neighborhood Redevelopment Fund	\$725,000	\$0	\$708,650	\$898,675	\$534,975
Hospitality Tax	\$5,400,000	\$0	\$1,307,284	\$4,304,927	\$2,402,357
Accommodation Tax	\$700,000	\$0	\$140,500	\$840,500	\$0
Title IVD - Sheriff's Fund	\$85,000	\$0	\$0	\$79,176	\$5,824
Drug Court Program	\$110,000	\$0	\$0	\$110,000	\$0
Road Maintenance	\$5,850,000	\$0	\$488,648	\$5,983,373	\$355,275
Mass Transit	\$0	\$0	\$1,670,000	\$1,670,000	\$0
Public Defender	\$0	\$1,567,650	\$0	\$1,567,650	\$0
Enterprise Funds					
Solid Waste Enterprise Fund	\$28,842,986	\$0	\$0	\$28,567,405	\$275,581
Broad River Utility	\$5,663,066	\$0	\$0	\$5,564,748	\$98,318
Lower Richland Utility	\$290,952	\$434,459	\$0	\$666,476	\$58,935
Parking Enterprise Fund	\$135,000	\$0	\$47,456	\$182,456	\$0
Hamilton-Owens Airport	\$257,477	\$100,000	\$0	\$357,477	\$0

Appendix B – Budget Ordinance

Fund	Revenue	Transfers In	Use of Fund Balance	Expenditures	Transfers Out
Debt Service Funds					
General Debt Service	\$14,138,523	\$0	\$0	\$14,138,523	\$0
Fire Protection Ref 2003C	\$1,821,825	\$0	\$0	\$1,821,825	\$0
Hospitality Tax 2007A	\$0	\$1,275,480	\$0	\$1,275,480	\$0
Hospitality Tax 2007B	\$0	\$692,888	\$0	\$692,888	\$0
East Richland Public Svc Dist.	\$843,400	\$0	\$0	\$843,400	\$0
Recreation Commission Debt Svc	\$2,614,006	\$0	\$0	\$2,614,006	\$0
Riverbanks Zoo Debt Service	\$1,809,984	\$0	\$0	\$1,809,984	\$0
School District 1 Debt Service	\$37,776,709	\$0	\$0	\$37,776,709	\$0
School District 2 Debt Service	\$46,632,080	\$0	\$0	\$46,632,080	\$0
Millage Agencies					
Richland County Recreation Comm.	\$11,481,900	\$0	\$0	\$11,481,900	\$0
Columbia Area Mental Health	\$1,831,000	\$0	\$0	\$1,831,000	\$0
Public Library	\$21,519,000	\$0	\$0	\$21,519,000	\$0
Riverbanks Zoo	\$1,962,000	\$0	\$0	\$1,962,000	\$0
Midlands Technical College	\$6,825,000	\$0	\$0	\$6,825,000	\$0
School District One	\$186,309,025	\$0	\$0	\$186,309,025	\$0
School District Two	\$123,312,924	\$0	\$0	\$123,312,924	\$0
Grand Total	\$673,213,212	\$9,319,228	\$14,913,124	\$688,126,336	\$9,319,228

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. 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 5. 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 6. 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 7. 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 so designated, but only to the extent of available fund balance as approved by the County Administrator.

Appendix B – Budget Ordinance

SECTION 8. 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 Industrial Park Fund and be immediately appropriated for the purpose of continued Economic Development. This appropriation shall not require a supplemental budget ordinance.

SECTION 9. Funds allocated but unspent during the fiscal year in capital accounts designated in the County Administrator's Recommended Budget shall be recognized as part of a multi-year capital projects funding and be carried forward and transferred to a capital projects fund for the purpose of providing partial funding for approved major capital projects. The amount to be carried forward shall not exceed the line item appropriated amount without approval from County Council.

SECTION 10. 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 11. 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 12. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2013. 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 13. 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 14. Effective June 30, 2012, the mass transit ordinance establishing the mass transit portion of the road maintenance fee is repealed. This repeal shall not affect the Road Maintenance fee, which shall remain \$20 on each motorized vehicle in Richland County. The proceeds from the Road Maintenance fee will go into the County Road Maintenance Fund and be used specifically for the maintenance and improvement of the County road and/or drainage systems.

SECTION 15. Effective July 1, 2012, The Environmental Division will be an independent budget department with separate oversight. The new department will include Soil and Water and Conservation Commission. This will also require an amendment to the county ordinance to establish the department.

SECTION 16. 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 Department utilizing the competitive procurement method, where appropriate, and following all other procurement ordinances,

Appendix B – Budget Ordinance

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 Director of Procurement to be satisfactory; Budget dollars have been appropriated by the County Council to fund the contract for the subsequent fiscal year.

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

SECTION 18. Separability. 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, 2012.

RICHLAND COUNTY COUNCIL

BY: Kelvin Washington, Chair

First Reading:	May 1, 2012
Public Hearing:	May 17, 2012
Second Reading:	May 23, 2012
Third Reading:	May 31, 2012

Appendix C - Statistical Section

Community Profile

Date of Incorporation - 1868
 Date First Charter Adopted - 1799
 Form of Government - Council-Administrator
 Total Area - 756.5 Square Miles

Climate

(South Carolina State Climatology Office)

Average Minimum Temperature	51.6 Degrees F
Average Maximum Temperature	75.4 Degrees F
Average Annual Temperature	63.5 Degrees F
Average Annual Precipitation	47.22 Inches

Population Trends

1990	285,720
2000	320,677
2008 (Estimated)	364,001
2009 (Estimated)	372,023
2010 (Estimated)	384,504
2011 (Estimated)	396,039

Land Use

(South Carolina Statistical Abstract 2006)

Urban	14.40%
Agriculture	7.60%
Range land	1.98%
Forest	64.40%
Water	2.17%
Wetlands	8.92%
Barren	0.53%

Projected Growth

2015 (Projected)	381,230
2020 (Projected)	395,920
2025 (Projected)	410,610
2030 (Projected)	425,960
2035 (Projected)	440,940

Urban

(South Carolina Statistical Abstract 2006)

Residential	60.0%
Commercial	26.0%
Industrial	10.0%
Public	4.00%

Municipal Population

City of Columbia	168,103
Town of Arcadia Lakes	882
Town of Blythewood	27,231
Town of Eastover	5,433
Town of Forest Acres	10,361
Town of Irmo	11,097 (Part Lex.)

Gender Composition

Male	187,330 (48.7%)
Female	197,174 (51.3%)

Age Composition

Under 18	87,553	24.5%
18 to 24 years	58,874	16.5%
25 to 34 years	57,978	16.2%
35 to 49 years	75,961	21.2%
50 to 64 years	66,597	18.6%
65 and over	37,541	10.5%

Median Age

Richland County	34.3 years
South Carolina	37.3 years

Elections (SC Election Commission)

Registered Voters (as of 7/1/2012)	230,393
Number of Active Voters	219,268
Percent Voting	95.17%
Voter Precinct or Wards	125

* Statistical information gathered from the US Census Bureau unless otherwise noted.

Appendix C - Statistical Section

Economics

Employees by Industry (2000)

Agriculture, forestry, fishing, mining	636	0.3%
Construction	9,589	5.2%
Manufacturing	13,140	7.1%
Wholesale & Retail Trade	34,070	18.4%
Transportation, Warehousing, Utilities	6,827	3.7%
Services	29,759	16.1%
Finance, Insurance & Real Estate	15,812	8.5%
Education, Health, & Social Services	43,434	23.4%
Public Administration	15,596	8.4%
Arts, Entertainment, Food, Etc.	16,490	8.9%

Median Family Income

2008 Family Income	\$59,200
2009 Family Income	\$62,100
2010 Family Income	\$63,600

Per Capita Personal Income

1999 Per Capita Income	\$20,794
2006 Per Capita Income	\$34,434
2010 Per Capita Income	\$35,266

Taxes

State Personal Tax Range	2.5% - 7%
State Corporate Income Tax	5%
State Sales & Use Tax	5%
Local Sales & Use Tax	1%
Accommodations Tax	2%
Hospitality Tax	2%
Tourism Development Fee	3%
Admissions Tax	5%
No Tax on Inventories or Intangibles	
No State Property Tax	

Building Permits Issued

(information provided by County Planning Department)

	Number	Value
FY03/04	3,651	\$460,494,115
FY04/05	4,624	\$618,023,358
FY05/06	4,897	\$698,984,746
FY06/07	4,411	\$619,682,642
FY07/08	3,214	\$385,027,462
FY08/09	2,028	\$276,533,045
FY09/10	2,119	\$236,982,059
FY10/11	2,188	\$223,323,525
FY11/12	4,620	\$325,731,570

Appraised Values

(information provided by County Assessor)

2008 Tax Year

Total Appraised Value Owner Occupied	\$12,478,139,300	Assessed Value	\$499,127,560
Total Appraised Value 'All Other' Parcels	\$7,895,691,700	Assessed Value	\$473,737,500
Total Appraised Value of Real Property in Tax Base	\$20,420,220,500	Assessed Value	\$974,804,840

2009 Tax Year

Total Appraised Value Owner Occupied	\$14,664,160,498	Assessed Value	\$586,569,080
Total Appraised Value 'All Other' Parcels	\$8,423,654,719	Assessed Value	\$505,417,640
Total Appraised Value of Real Property in Tax Base	\$23,134,381,517	Assessed Value	\$1,093,924,450

2010 Tax Year

Total Appraised Value Owner Occupied	\$14,668,094,474	Assessed Value	\$586,726,290
Total Appraised Value 'All Other' Parcels	\$9,130,876,005	Assessed Value	\$547,851,640
Total Appraised Value of Real Property in Tax Base	\$23,846,888,779	Assessed Value	\$1,136,569,800

2011 Tax Year

Total Appraised Value Owner Occupied	\$15,015,472,800	Assessed Value	\$600,621,950
Total Appraised Value 'All Other' Parcels	\$8,774,499,700	Assessed Value	\$526,468,660
Total Appraised Value of Real Property in Tax Base	\$23,851,883,500	Assessed Value	\$1,129,642,920

2012 Tax Year

Total Appraised Value Owner Occupied	\$15,195,321,900	Assessed Value	\$607,815,870
Total Appraised Value 'All Other' Parcels	\$8,757,278,500	Assessed Value	\$524,570,620
Total Appraised Value of Real Property in Tax Base	\$23,952,600,400	Assessed Value	\$1,132,386,490

Appendix C – Statistical Section

Education

Richland County's Public Educational System is one of the most important and visible services provided. The County collects funds for school districts through a set millage rate on property in each district. Of the property tax, about 64% is used for school financing. In Richland County, approximately 47,000 pupils are enrolled in public elementary, middle and high schools. All public schools are fully accredited and all teachers are fully certified by the South Carolina Department of Education.

Richland County School District One

Located in the metropolitan area of central South Carolina, it is the sixth-largest school district in the state. District One encompasses 482 square miles, including the Capital City of Columbia, the City of Forest Acres, the Town of Eastover and rural areas of Richland county. More than 23,000 students attend the District's schools in grades pre-K through 12, and approximately 4,000 persons participate in the adult education program. There are twenty nine elementary schools, nine middle schools, eight high schools, a career center, three special education centers and two Cities in Schools locations. Two high schools (A.C. Flora and Dreher) were ranked in the top 5% of high schools by Newsweek magazine in 2008 The district offers Montessori elementary programs, a high school of the arts, International Baccalaureate programs, and a college campus-based charter high school. It is also home to South Carolina's only Challenger Learning Center for space exploration and to the state's first Magic Johnson Community Empowerment Center.

Richland County School District Two

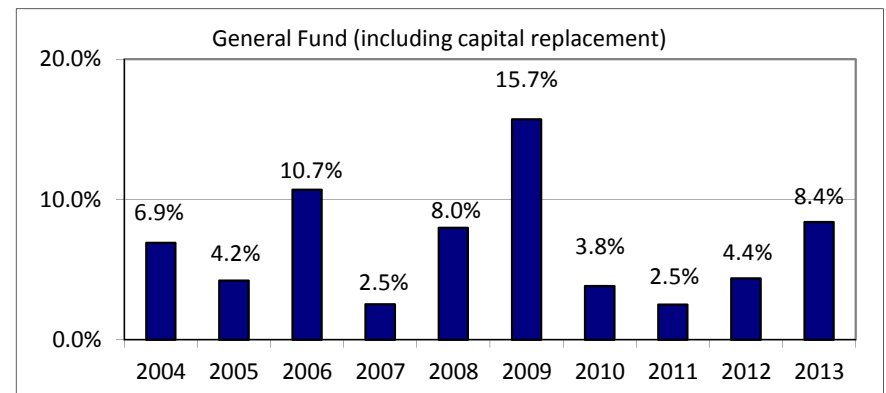
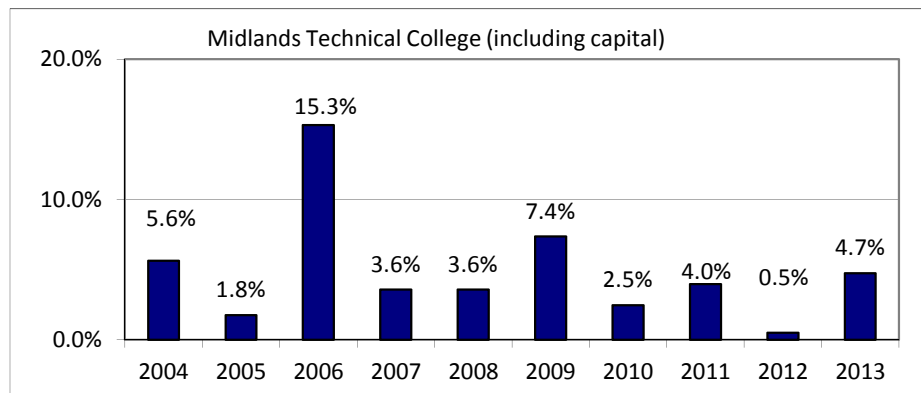
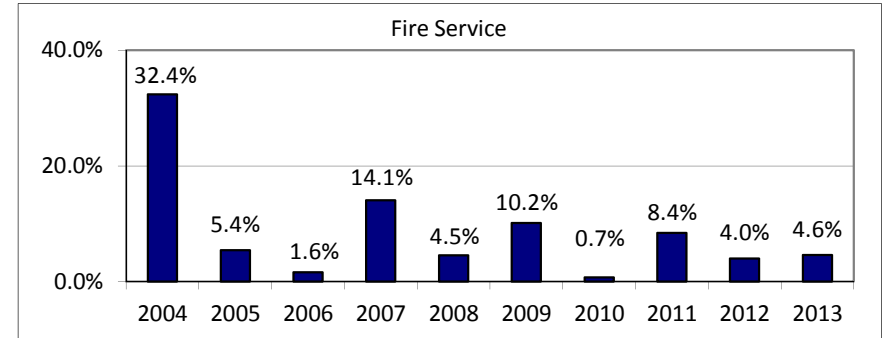
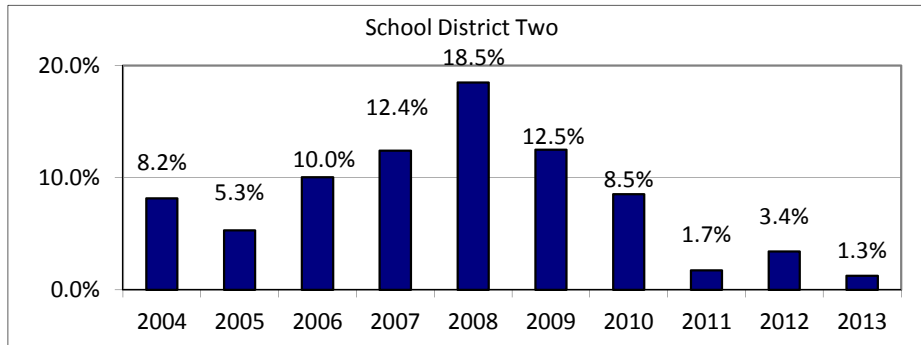
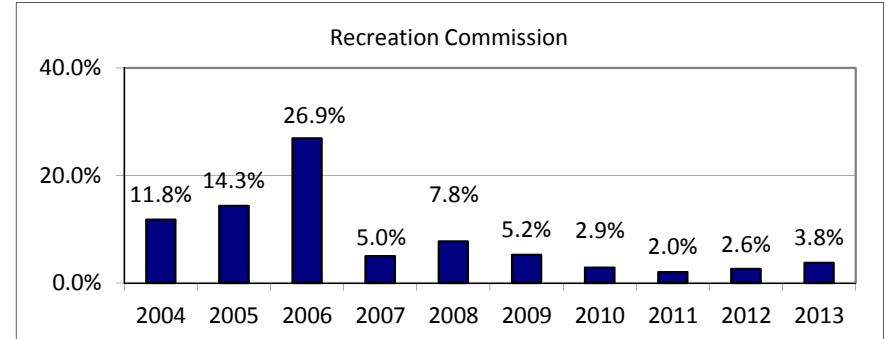
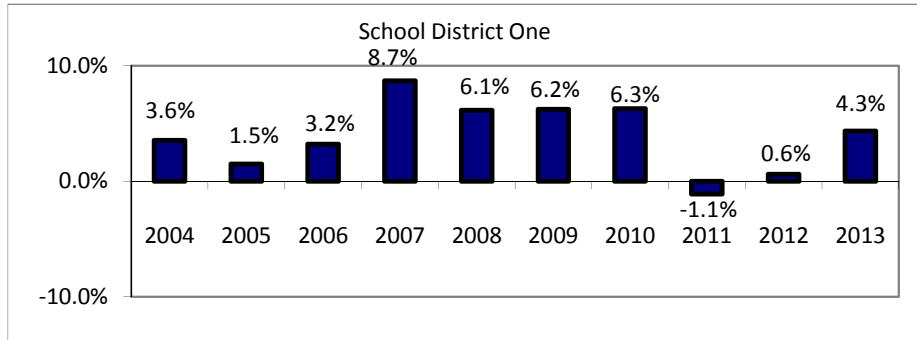
A nationally recognized school district located in suburban Columbia and in the northeast section of Richland County, District continues to be one of the fastest growing districts in the state with a current student population of more than 24,000 The district has eighteen elementary schools, seven middle schools, four high schools, two child development centers, two alternative schools, an adult/community center, and a variety of magnet programs. The district has a tradition of excellence: 13 schools have won the U.S. Department of Education's Blue Ribbon Award (six won it twice). More than 340 teachers have received national board certification and nearly seven out of ten faculty members hold master's or doctoral degrees.

School District Five of Lexington and Richland Counties

District Five encompasses approximately 196 square miles (approximately one-half of which lies in each county), from the northern portion of Lexington County to the northwestern portion of Richland County. District Five operates twelve elementary schools, four middle schools, three high schools, and one alternative school. The district offers a comprehensive educational program focused on both academic and personal success from early childhood education through grade 12 and including adult and community education programs. A variety of programs are offered to meet the diverse needs of students.

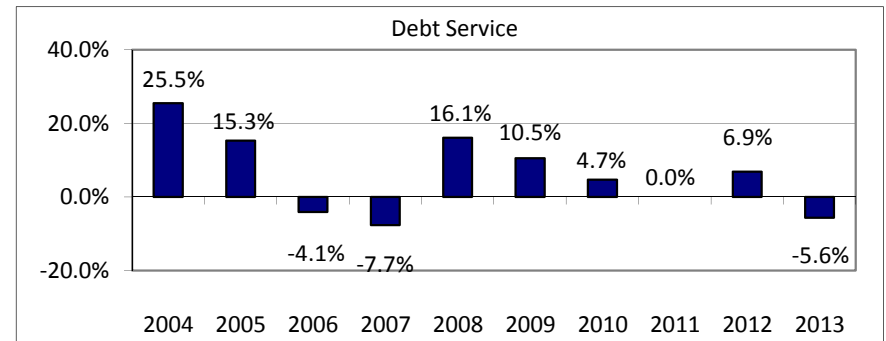
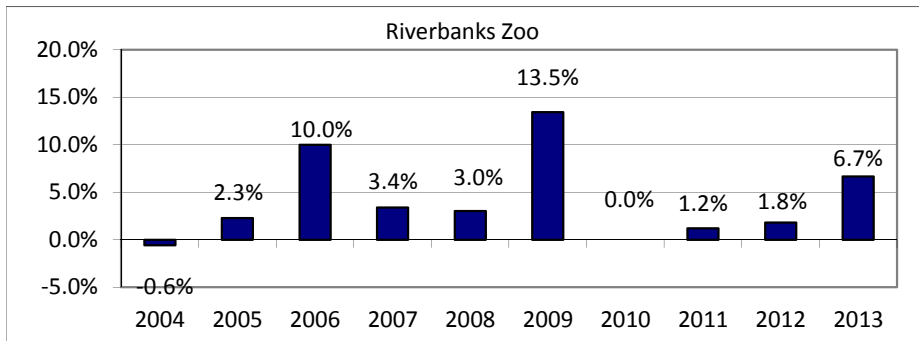
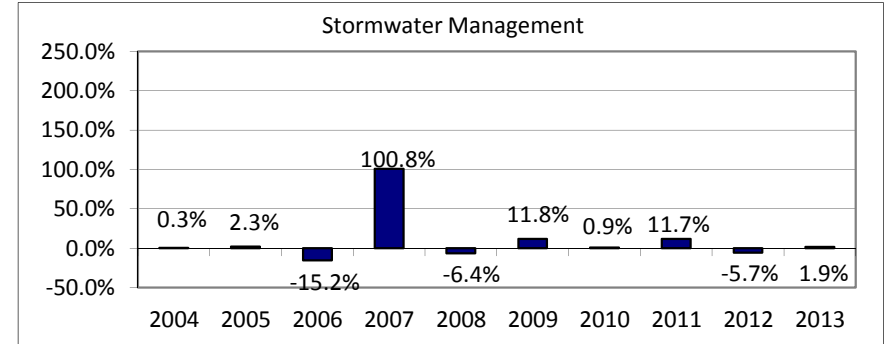
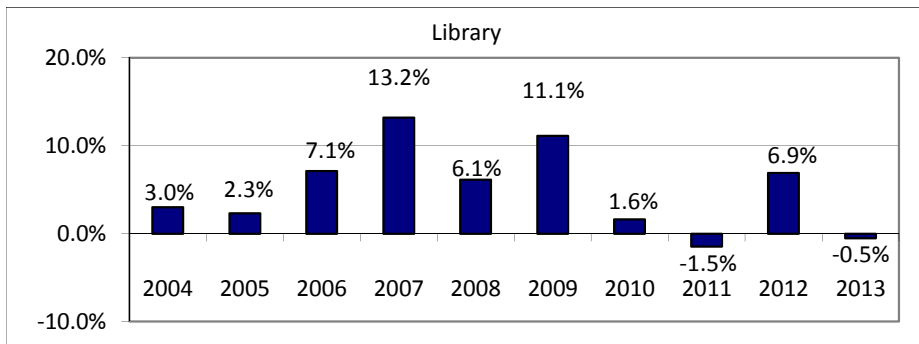
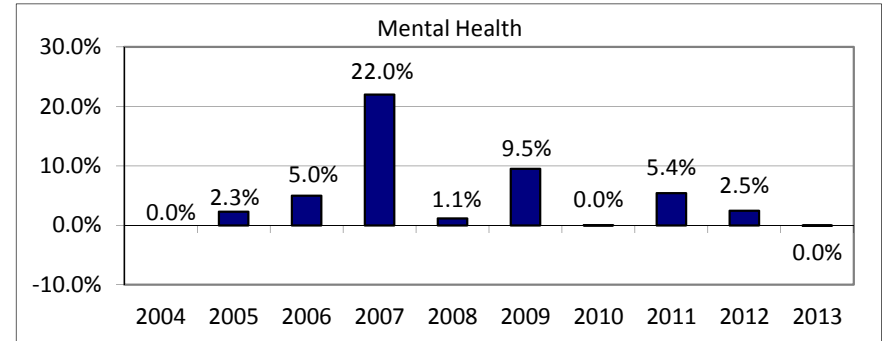
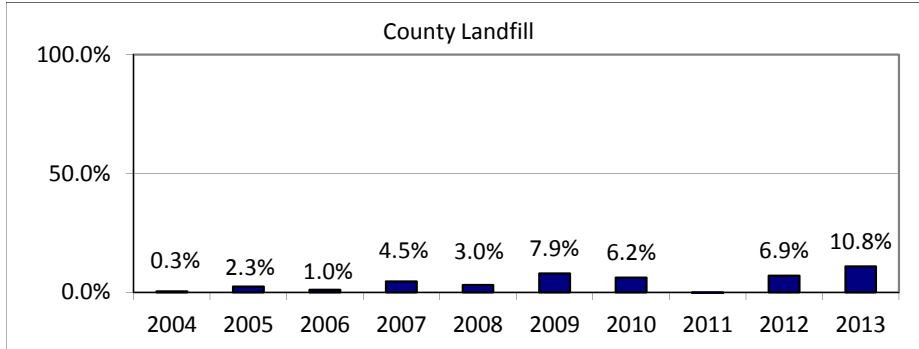
Appendix C - Statistical Section

% change in ad valorem tax revenue



Appendix C - Statistical Section

% change in ad valorem tax revenue



Appendix D - Glossary

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.

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 services.

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.

Appendix D - Glossary

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.

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.

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.

Appendix D - Glossary

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).

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.

Appendix D - Glossary

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.

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.

Appendix D - Glossary

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.

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.

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.

Appendix D - Glossary

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.

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.

Appendix D - Glossary

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.

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.

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.

Appendix D - Glossary

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).
- *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).

Appendix D - Glossary

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.

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.

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.

Appendix D - Glossary

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.

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.

Appendix D - Glossary

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.

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.

Appendix D - Glossary

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.

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.