

Richland County Government

Annual Budget



Fiscal Year

2014-2015



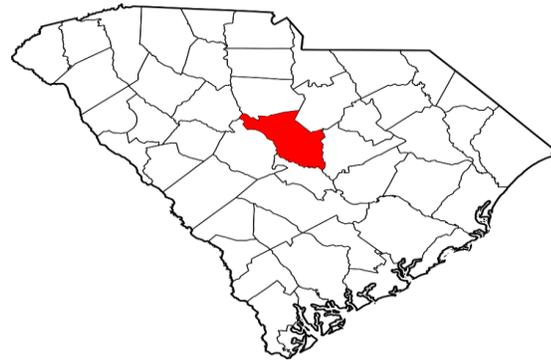
Richland County Government

Annual Operations and Funding Guide Fiscal Year 2014-2015

Richland County Council

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Joyce Dickerson-Vice Chair

Bill Malinowski
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Seth Rose
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Damon Jeter



"Uniquely Urban, Uniquely Rural"
The Best of Both Worlds

Tony McDonald
County Administrator

Sparty Hammett
Roxanne Ancheta
Warren Harley
Assistant County Administrators

Daniel Driggers
Chief Financial Officer

Melissa Donald
Budget Manager

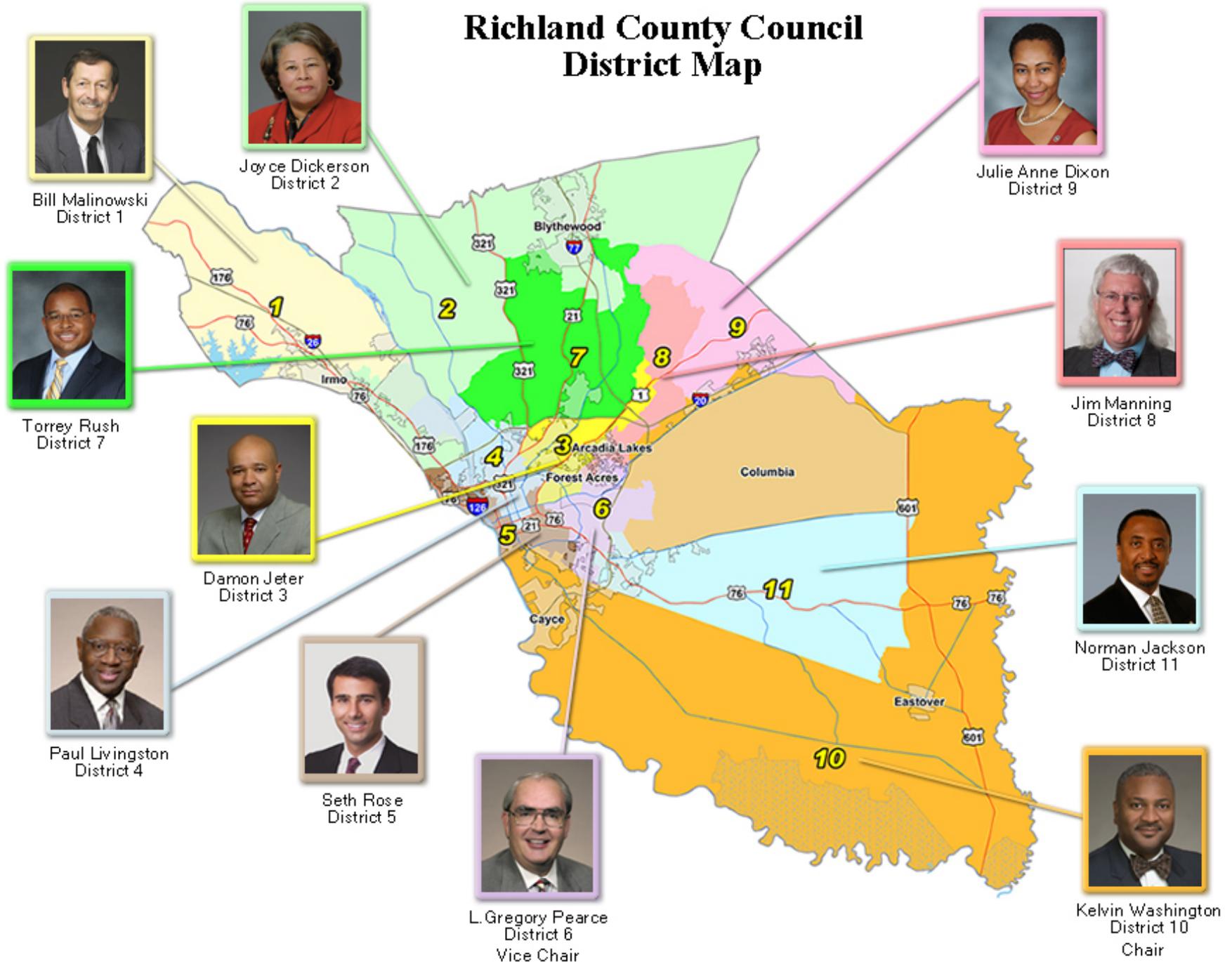
Dilya Robinson
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Budget Analyst

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

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2020 Hampton Street, PO Box 192
Columbia, SC 29202
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Website: www.rcgov.us

Richland County Council District Map





Government Finance Officers Association Award

Distinguished Budget Presentation Award

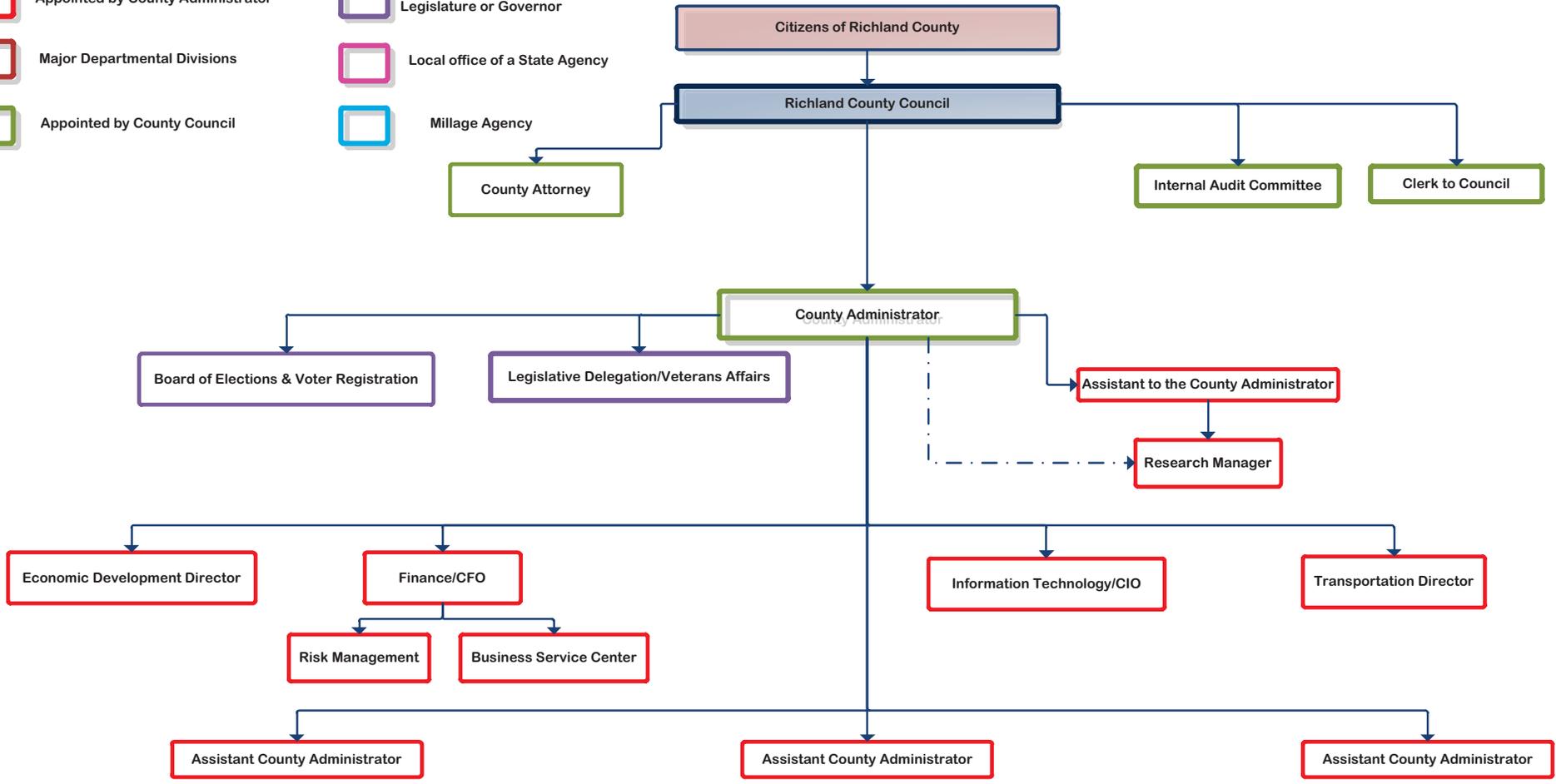
The Government Finance Officer's Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Richland County, South Carolina for its annual budget for the fiscal year beginning July 1, 2013.

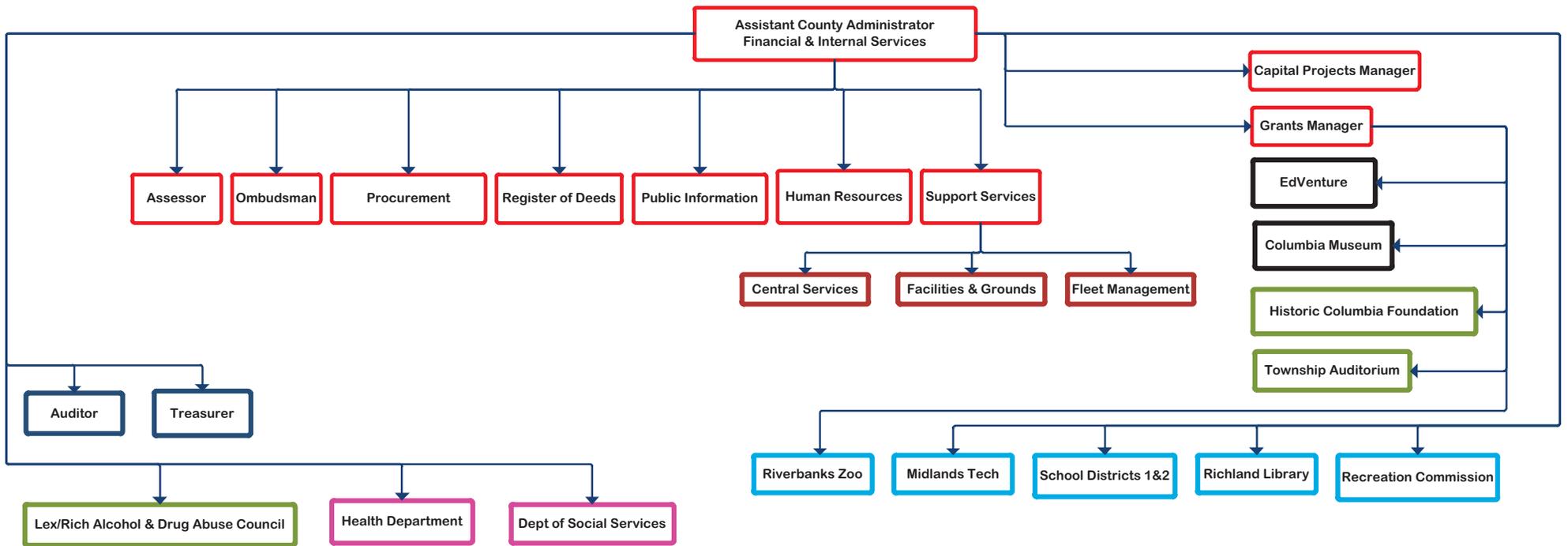
In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

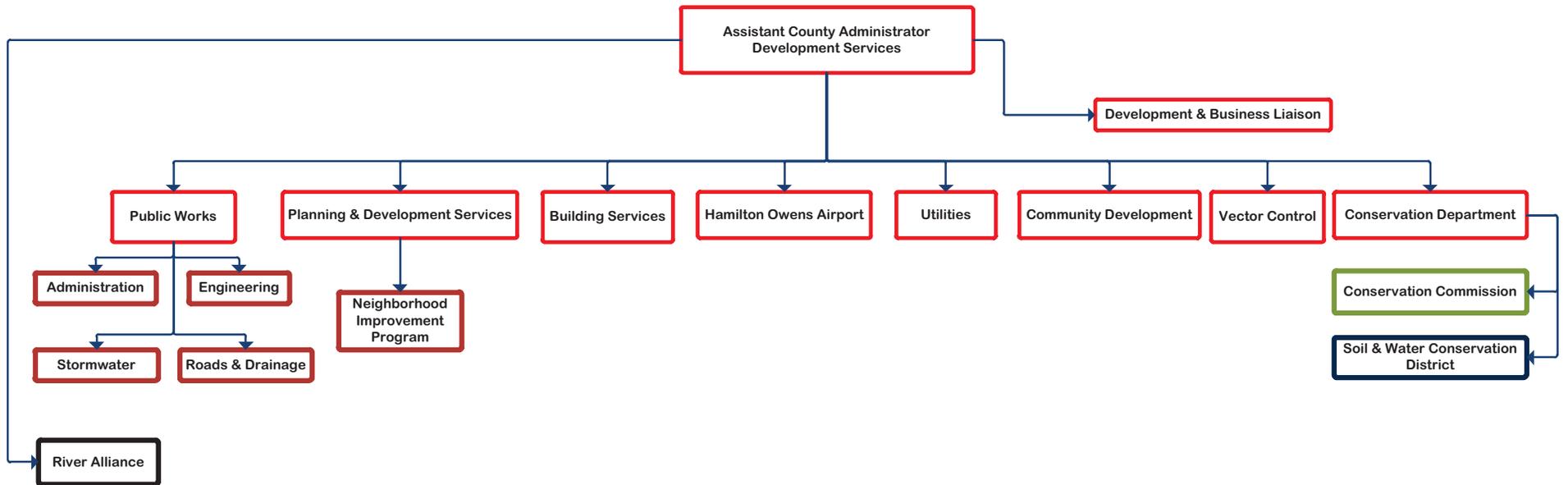
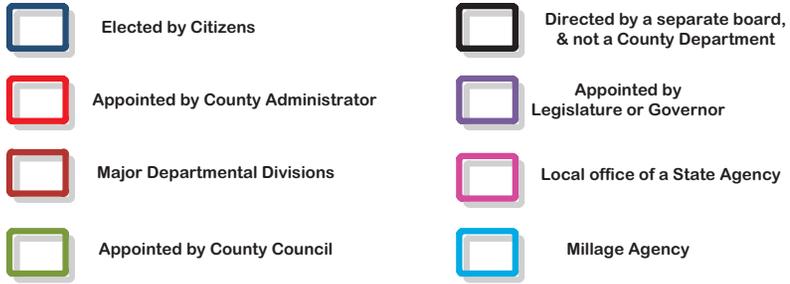
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

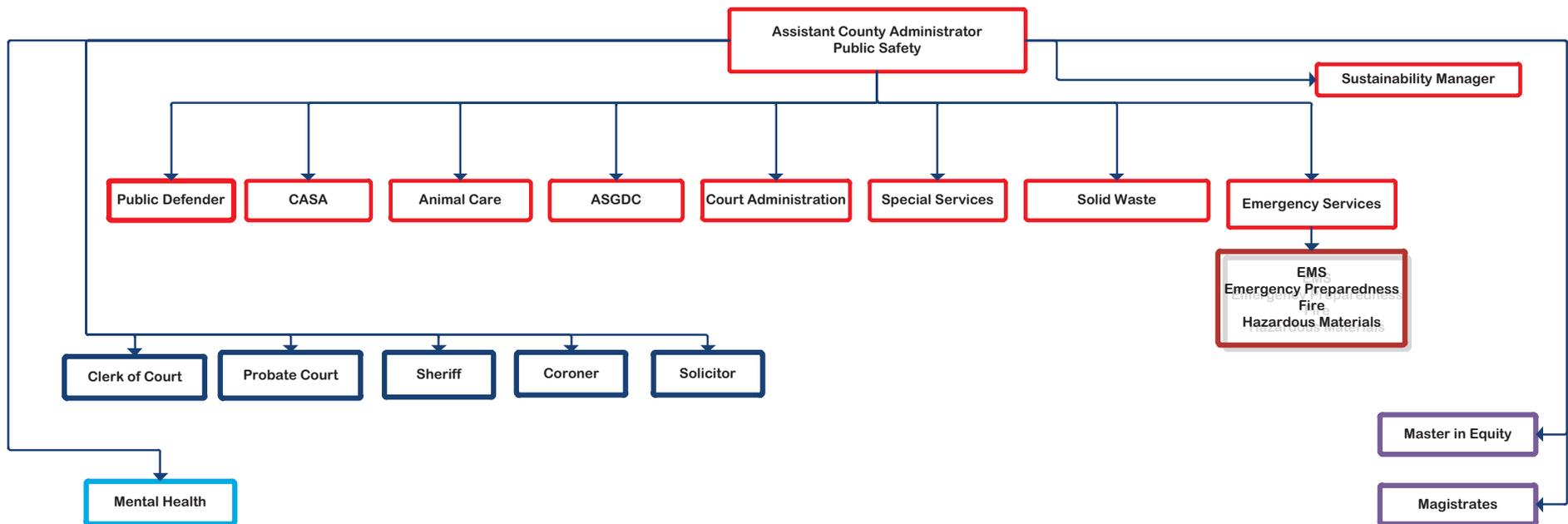
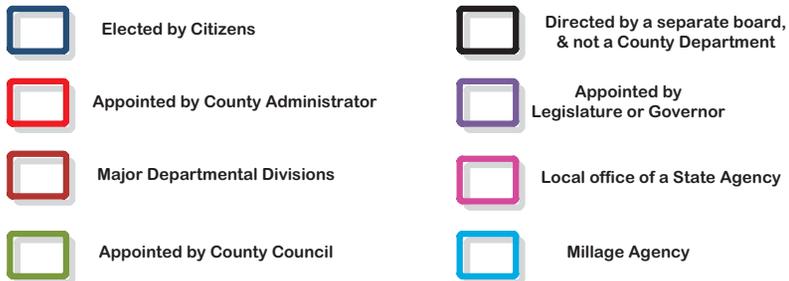


- Elected by Citizens
- Appointed by County Administrator
- Major Departmental Divisions
- Appointed by County Council
- Directed by a separate board, & not a County Department
- Appointed by Legislature or Governor
- Local office of a State Agency
- Millage Agency











Reader's Guide

The purpose of this document is to communicate Richland County's fiscal year 2015 adopted budget in a useful format for citizens, staff, elected officials, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Transmittal Letter and Budget Message should assist the reader with understanding the major aspects of the budget.

Document Organization

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

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 2015.

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

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

- mission statements
- goals and objectives
- performance measures
- fiscal plan
- funded positions comparison for 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 2015 is the period from July 1, 2014 through June 30, 2015.

All information is presented using a three year comparison, that includes FY13 actual revenues and expenditures and FY14 and FY15 budgeted revenues and expenditures.

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 2015 budget for Richland County adopted by County Council on June 12th, 2014. At the planning sessions in January, Council set aggressive goals to adopt a responsible budget, without an increase in the millage rate, and reduce reliance on fund balance. While difficult, I was pleased to present a budget in May that I believe met these initial Council directives and attempted to address many of the ongoing needs of County departments. During the Council review and adoption phase of our process, many tough decisions were voted on, and the ultimate outcome was a budget that focuses on positioning our County to deliver top-notch services at a reasonable cost to the taxpayer.

The final outcome reflected; a total budget that increased slightly at 1.2% above the FY14 funding level, an increase in the tax rate of 1.5% and a 1/3 reduction in the amount of fund balance utilized over the prior budget. The budget continues the Counties commitment to public safety by adding over \$1m in operating cost, continuation of vehicle fleet replacement plan of \$4m, and adding funding for eight new positions.

Every budget year is challenging, but the last few years of budgeting has required careful prioritization and the utilization of cost saving strategies such as hiring freezes and deferring capital maintenance. To complicate matters, the State of South Carolina continues to not fully fund the Local Government Fund at the required statutory level, while imposing unfunded mandates, health care continues to rise, and revenues are slow to rebound as the economy recovers.

These challenges have required the use of strategic budget strategies that attempt to address the imbalance by using both short term and long term methods. These strategies along with years of prudent financial management have positioned the County to again minimize the negative impact on its employees by including a cost of living increase, continuation of the longevity program, and maintaining the same coverage level for health care. Unfortunately difficult choices included discontinuing the funding of the pay for performance program, effectively continuing a hiring freeze on vacancies, and minimal increases in ongoing maintenance and repair projects.

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,

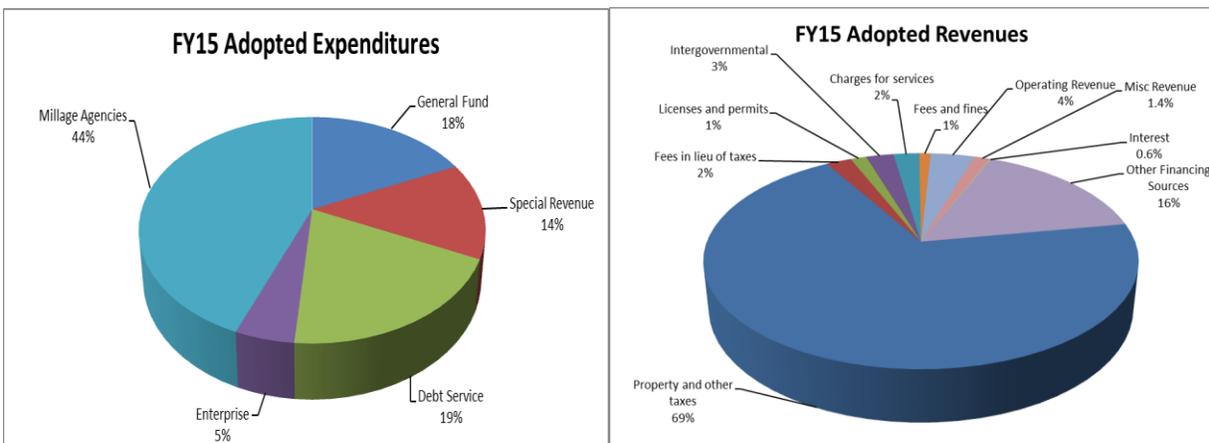
Tony McDonald
County Administrator



Budget Message

The total county adopted budget, excluding capital projects, for FY15 is \$851.1 million, increasing \$127.8 million or 17.7% from \$723.2 million in FY14. For comparison purposes, capital projects are excluded since funding is not finalized until later in the year. The table below provides the 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.

	2013 Adopted	2014 Adopted	% Change	2015 Adopted	% Change
General Fund	\$146,913,504	\$152,230,348	3.6%	\$154,012,309	1.2%
Special Revenue Funds	\$53,914,920	\$54,442,854	1.0%	\$117,928,460	116.6%
Debt Service	\$107,604,895	\$104,975,574	-2.4%	\$165,279,789	57.5%
Enterprise Funds	\$35,771,396	\$38,956,758	8.9%	\$39,845,768	2.3%
Millage Agencies	\$353,240,849	\$372,664,568	5.5%	\$374,035,093	0.4%
Total	\$697,445,564	\$723,270,102	3.7%	\$851,101,419	17.7%



Funding for County Operating Costs is generated from a variety of sources. Below is a breakdown of the FY15 projected county revenue by source category with the exception of capital projects.

Revenue Source	2013 Adopted	2014 Adopted	% Change	2015 Adopted	% Change
Property and other taxes	\$554,296,168	\$576,739,056	4.0%	\$589,685,275	2.2%
Fees in lieu of taxes	\$18,598,198	\$19,285,247	3.7%	\$18,897,574	-2.0%
Licenses and permits	\$11,067,870	\$11,594,378	4.8%	\$11,953,251	3.1%
Intergovernmental	\$18,691,799	\$20,911,634	11.9%	\$20,696,097	-1.0%
Charges for services	\$18,455,945	\$18,222,374	-1.3%	\$19,499,361	7.0%
Fees and fines	\$9,111,761	\$8,325,722	-8.6%	\$8,455,792	1.6%
Operating Revenue	\$30,062,826	\$32,754,900	9.0%	\$33,094,309	1.0%
Interest	\$515,307	\$423,707	-17.8%	\$495,543	17.0%
Misc. Revenue	\$10,517,369	\$12,149,809	15.5%	\$12,182,572	0.3%
Other Financing Sources	\$26,128,321	\$22,863,275	-12.5%	\$136,141,645	495.5%
Total	\$697,445,564	\$723,270,102	3.7%	\$851,101,419	17.7%



Budget Message

Property taxes or ad valorem taxes account for 69.2% of the revenue for all funds combined when debt service is included.

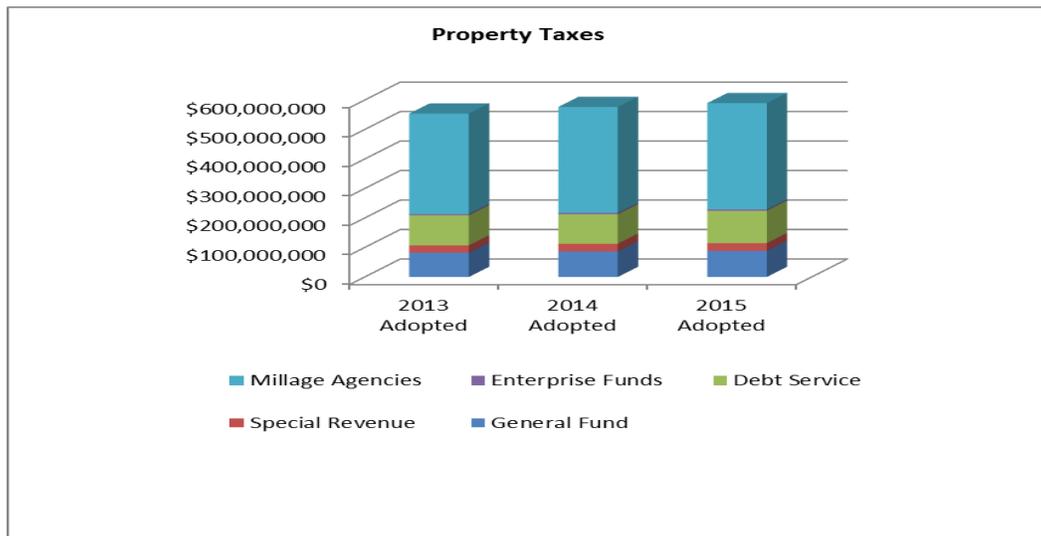
Beginning in FY08, County Council has been statutorily limited to raising millage above the rate imposed for the prior tax year by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the county as determined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

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:



	2013 Adopted	2014 Adopted	2015 Adopted
General Fund	\$82,760,071	\$86,778,575	\$88,718,506
Special Revenue	\$24,341,530	\$24,905,218	\$26,102,114
Debt Service	\$102,240,560	\$100,071,838	\$109,751,222
Enterprise Funds	\$4,557,097	\$4,660,921	\$4,660,921
Millage Agencies	\$340,396,910	\$359,122,504	\$360,452,512



Budget Message

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 62% of the total ad valorem taxes assessed exclusive of the tax credit in Richland County.

Expenditures Plan

Agency funded operating expenditures are \$374 million in FY15 compared to \$372.7 in FY14, increasing \$1.3 million or 0.4%. As in previous years, education appropriations for the School Districts comprised the majority of this increase.

Fund	2014 Adopted	2015 Adopted	% Change
Richland County Recreation Commission	\$12,429,297	\$12,814,400	3.1%
Columbia Area Mental Health	\$1,895,870	\$1,957,200	3.9%
Public Library	\$22,970,884	\$23,764,000	3.3%
Riverbanks Zoo	\$2,001,240	\$2,061,277	2.9%
Midlands Technical College	\$7,235,321	\$7,302,498	0.9%
School District One	\$193,951,316	\$192,927,437	-0.5%
School District Two	\$132,180,640	\$133,208,281	0.8%
Total	\$372,664,568	\$374,035,093	0.4%

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

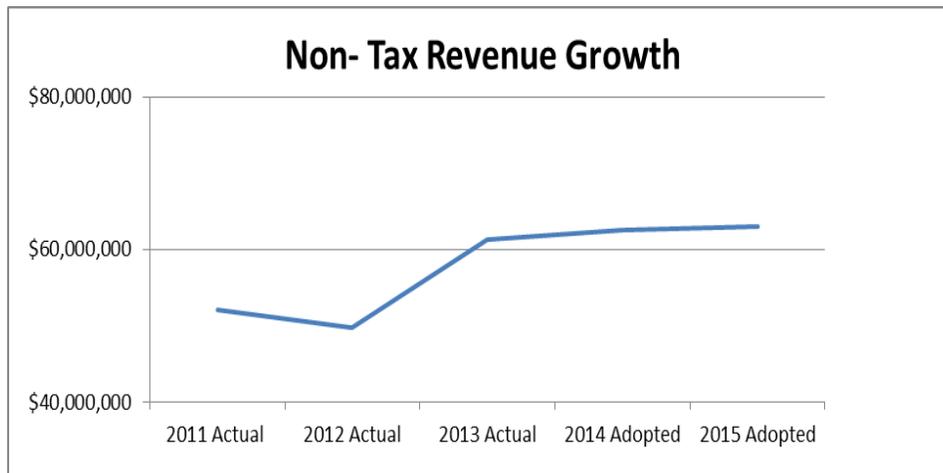
A key component of the budget is the portion funding the day-to-day services – the general operating budget. In addition to property taxes, Richland County continues to rely on a variety of revenue sources to finance these operating activities. During each budget preparation phase, County Council requests 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. For the FY15 budget, Council voted to increase all fees by the CPI which was 1.46%.

The total county general fund funding sources for FY15 is estimated at \$154 million compared to \$152.2 million in FY14. 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.



Budget Message

For FY15, property taxes account for 57.8% of the general operations revenue plan compared to 57.0% in the previous fiscal year. Ad valorem tax estimates in FY15 increased \$2.0 million to \$88.7 million from the FY14 tax estimates of \$86.7 million as County Council approved going to the millage cap for the General Fund. Non-property tax revenue estimates increased \$1 million or 2.0%, due to the increase in fees. The chart below depicts the general fund non-tax revenue change over the last five years, without considering the use of fund balance, as this is considered a one-time revenue source.



The table below summarizes the General Fund revenues by revenue source. Another notable item, found within Other Financing Sources, the county's fund balance appropriation was \$5.3m in FY14, but decreased to \$2.9m in FY15.

Revenue Source	2013 Adopted	2014 Adopted	% Change	2015 Adopted	% Change
Property and other taxes	\$82,760,071	\$86,778,575	4.9%	\$88,718,506	2.2%
Fees in lieu of taxes	\$2,852,949	\$2,879,308	0.9%	\$2,325,000	-19.3%
Licenses and permits	\$11,067,870	\$11,594,378	4.8%	\$11,953,251	3.1%
Intergovernmental	\$13,274,706	\$15,543,638	17.1%	\$15,543,100	0.0%
Charges for services	\$17,956,564	\$17,725,329	-1.3%	\$19,568,155	10.4%
Fees and fines	\$2,759,915	\$2,143,089	-22.3%	\$2,130,792	-0.6%
Interest	\$301,342	\$307,670	2.1%	\$401,025	30.3%
Misc. Revenue	\$4,880,469	\$5,251,222	7.6%	\$5,019,807	-4.4%
Other Financing Sources	\$11,059,618	\$10,007,139	-9.5%	\$8,352,673	-16.5%
Total	\$146,913,504	\$152,230,348	3.6%	\$154,012,309	1.2%



Budget Message

Expenditures Plan

General Operating Fund Expenditures are \$154 million in FY15, increasing \$1.7 million or 1.2% from FY14 expenditures of \$152.2 million.

Fund	2014 Adopted	2015 Adopted	% Change	\$ Change
Personnel	\$110,323,652	\$111,432,145	1.0%	\$1,108,493
Operating	\$36,287,133	\$36,095,137	-0.5%	(\$191,996)
Capital	\$1,804,631	\$2,472,895	27.0%	\$668,264
Transfers Out	\$3,814,932	\$4,012,132	4.9%	\$197,200
Total	\$152,230,348	\$154,012,309	1.2%	\$1,781,961

Personnel Service reflects all salaries and associated benefits including full and part-time payroll, overtime pay, insurance premiums, mandatory contributions to the SC Retirement system, Other Post-Employment benefits, and worker's compensation payments. Personnel Service expenditures increased \$1.1 million or 1.0% from \$110.3 million in FY14 to \$111.4 million in FY15. These expenditures account for 72.0% of the general fund budget in FY15, holding consistent with previous years.

The increase in the personnel expenditures for FY15 is primarily due to funds budgeted for the 1.46% across the board pay increase and reinstatement of the longevity program. At the same time, the budget includes the continued suspension of the performance enhancement pay program. The FY15 budget includes a vacancy recovery plan for positions as long as they are vacant.

Operating Expenditures 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 a decrease of \$191k or 0.5% from \$36.2 million in FY14 to \$36.0 million in FY15.

Capital Outlay includes building improvements, purchase costs of fleet vehicles, and other equipment greater than \$5k. Total funding for FY15 is \$2.4 million, increasing \$668k or 27.2% from FY14, as the county continued to focus on budgeting for only critical capital outlay expenditures.



Budget Message

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 pay program to encourage employee retention and attract top 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.

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. This fund is subject to the millage cap legislation and Council did approve a tax increase to the millage cap. The fund increased by 2% from \$23.9 million to \$24.4 million due to an additional appropriation of fund balance.

Emergency Telephone System is funded through the subscriber fee. \$900k of fund balance was budgeted to allow for the purchase of several capital items.

Hospitality Tax, funded through a fee that was implemented in FY04, is 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, bringing the hospitality rate back to 2%.

Road Maintenance, funded by a fee that was implemented in FY02, is a constant revenue source. The total revenue leveled off and is not expected to materially change without an increase in the fee schedule. There is an appropriation for Mass Transit in the amount of \$14.2 million in FY15. Mass Transit will also be funded through the 1% Transportation Tax.

Stormwater is funded through an ad valorem tax assessment, subject to the millage cap legislation. No millage increase was approved for FY15. Additionally, \$429k of fund balance was budgeted, \$340k of which will be transferred out to the Lower Richland Utilities System to implement a new sewer system.

Public Defender includes a transfer in the amount of \$1.5m from the General Fund in addition to funds the State provides for their operation.



Budget Message

Expenditures Plan

Special Revenue expenditures are \$117.9 million in FY15 compared to \$54.4 million in FY14, an increase of \$63.5 million or 116%. The adopted Special Revenue budgets are shown by fund below.

Fund	2014 Adopted	2015 Adopted	% Change
Victim's Rights	\$1,128,622	\$1,128,622	0.0%
Tourism Development	\$1,200,000	\$1,200,000	0.0%
Temporary Alcohol Permits	\$350,334	\$130,000	-62.9%
Emergency Telephone System	\$5,479,447	\$5,504,308	0.5%
Fire Service	\$23,905,685	\$24,407,951	2.1%
Stormwater Management	\$3,628,176	\$3,429,000	-5.5%
Conservation Commission Fund	\$780,000	\$725,000	-7.1%
Neighborhood Redevelopment Fund	\$1,876,000	\$715,974	-61.8%
Hospitality Tax	\$6,651,992	\$6,035,000	-9.3%
Accommodation Tax	\$768,512	\$648,075	-15.7%
Title IVD - Sheriff's Fund	\$87,217	\$75,000	-14.0%
Drug Court Program	\$110,000	\$57,000	-48.2%
Road Maintenance	\$5,722,678	\$6,334,089	10.7%
Public Defender	\$2,754,191	\$2,669,441	-3.1%
Transportation Tax	\$0	\$64,869,000	100.0%
Total	\$54,442,854	\$117,928,460	116.60%

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.

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.

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.

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 FY15 budget maintains the fees: curbside service at \$249 and backyard at \$622.
- *Landfill Division* revenue is supported by several revenue sources, with the majority funded through an ad valorem tax. The FY15 tax rate is unchanged.



Budget Message

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. 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 of \$14 to \$20 in sewer rates was approved in the FY15 budget.

The Parking Garage is funded through user fees.

Hamilton-Owens Airport is funded through hanger rentals and user fees.

Expenditures Plan

Enterprise funded expenditures are \$39.8 million in FY15 compared to \$38.9 million in FY14, an increase of \$0.9 million or 2.2%.

Fund	2014 Adopted	2015 Adopted	% Change
Solid Waste Enterprise Fund	\$31,806,660	\$32,316,759	1.6%
Broad River Enterprise Fund	\$5,970,509	\$6,043,884	1.7%
Lower Richland Enterprise Fund	\$705,065	\$670,125	-9.3%
Parking Enterprise Fund	\$117,524	\$205,000	42.7%
Hamilton-Owens Airport	\$357,000	\$610,000	41.5%
Total	\$38,956,758	\$39,845,768	2.2%

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 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 FY15 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. The new rate went from \$14 to \$20 for FY15.

The FY15 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. Should additional information about Richland County or the FY15 budget be needed, please contact the County Ombudsman Office at (803) 929-6000 or email ombudsman@rcgov.us.



Community Profile

History

Richland County is a 750+ 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 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 alter the landscape of the community.



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



Community Profile

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 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.



Community Profile

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 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 or 77% of residents are over the age of 18. The gender composite is evenly spread with 48.6% male and 51.4% female.

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

Per Capita Income has also seen slight growth over the past 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.



Community Profile

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 2013:

<u>Company</u>	<u>Taxable Assessed Value</u>
South Carolina Electric & Gas	\$66,281,230
International Paper Co.	\$24,632,570
BellSouth Telecom, Inc.	\$11,330,050
Blue Cross/Blue Shield of SC	\$11,641,510
Cellco Partnership	\$8,387,660
Westinghouse Electric Co.	\$7,339,690
Time Warner Ent. Advance	\$3,633,650
Assembly Station Columbia LLC	\$2,737,470
CW Meridian Inc	\$2,700,000
American Italian Pasta Company	\$5,966,331

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.



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 described below.

- **County Auditor:** keeps the county's record of real and personal property and calculates individual property taxes
- **County Treasurer:** collects property tax, receives other revenues such as state aid, and invests those funds until needed by the County
- **Coroner:** investigates deaths that occur for unknown or suspicious reasons
- **Sheriff:** serves as the chief law enforcement officer of the county
- **Clerk of Court:** responsible for circuit and family court operations and for keeping records of the proceedings of both General Sessions and Common Pleas courts.
- **Probate Judge:** 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.
- **County Administrator:** appointed by County Council and serving at their pleasure; 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.



Mission Statement, Vision Statement, & Strategic Plan

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 FY2015 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.



The Budget 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 a 15 day notice of the time and place of such hearing must be published in at least one newspaper of general circulation in the county. Upon final adoption of the budget, the budget shall regulate the expenditures of the county and the budget shall not be amended, except as provided through county ordinances which must be approved by County Council.

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.

	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July
Planning & Preparation Phase										
Review previous year budget	→									
Prepare materials, instructions, & training documents		→								
Budget "Kickoff" meeting with all County departments			→							
County Council annual planning retreat				→						
Internal department budget worksheets due				26th						
Outside Agency funding requests due							6th			
Millage Agency funding requests due								11th		
Review Phase										
Council liaisons & County Administrator conduct planning meetings with millage agencies					→					
County Administrator & staff conduct reviews of budget requests					→					
Adoption Phase										
First Reading of Budget & Millage Ordinance								7th		
County Council work sessions to review Recommended budget								→		
Public Hearing								22rd		
Second Reading of Budget & Millage Ordinance									11th	
Third & Final reading of Budget Ordinance (millage ordinance not finalized until September)									18th	
New Fiscal Year Begins										1st



The Budget Process

Planning Phase

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 request packets, instructions and training materials.

Preparation Phase

The preparation phase for all internal county departments began with a budget "kick-off" meeting. 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. 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.

Review Phase

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

The 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 held by County Council, where they review the recommended budget.

In mid-May, prior to the second reading of the budget, the Public Hearing is held, allowing additional input from the citizens of the county. Revisions are made through a list of motions whereby Council votes on the budget and related provisions. County Council adopts the annual budget after three readings. The budget year begins July 1st.



The Budget Amendment Process

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 FY15 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.



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 statues & 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.
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.



Financial Policies

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.
 - a. The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
 - b. Proposed capital projects will be reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) and overall consistency with the County's goals and objectives. Financing sources will then be identified for the highest ranking projects prior to request for approval.
 - c. The County will maintain or increase the use of pay-as-you go funding, and will avoid the use of long-term debt for small projects (less than \$100,000) or those with a useful life of less than 20 years.
 - d. The first year of the five-year CIP will be the basis for the fiscal year appropriations during the annual budget process. If new project needs arise during the year, a mid-year budget ordinance identifying both the funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects.
 - e. Any excess funds available once the project scope has been completed will first be utilized to pay down the associated debt service. Other uses may be considered but will require the re-appropriation by council for additional projects.
 - f. A project monitoring team chaired by a representative from the County Administrator's office and including all project managers for active projects will periodically review progress, issue progress reports, and coordinate new project resolutions and ordinances with the Finance Office during the fiscal year.
2. 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.



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

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

C. Use of One-Time/Unpredictable Revenues

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

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.
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.



Financial Policies

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

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 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.



Financial Policies

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. 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:

a) Ensure adequate funding for operations

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) Ensure infrastructure repair and replacement

Replacement and Extension Reserve will be maintained to meet the minimum requirement of 2% of all tangible assets of the system to ensure replacement of water and sewer infrastructure.

c) To provide working capital while providing a reasonably level rate change for customers.

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.

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.



Financial Policies

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.
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.



Financial Policies

E. Other Policies

1. Special Revenue Fund - Accommodation Tax

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

- a) 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."
- b) 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.
- c) 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.
- d) 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

- a) 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).
- b) 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 level. Presented first is a brief narrative, which provides information on the budgetary basis used by Richland County for each fund type and the principles of fund accounting. Following the narrative, there is an explanation of the purpose of each fund.

Basis of Budgeting

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

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

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

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

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

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

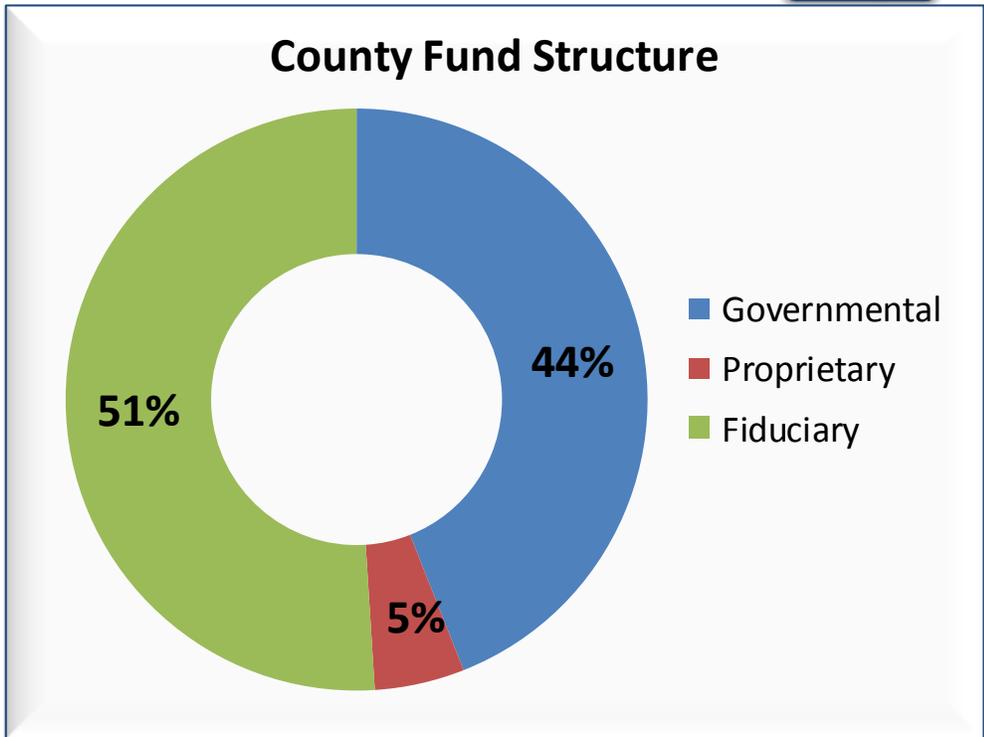
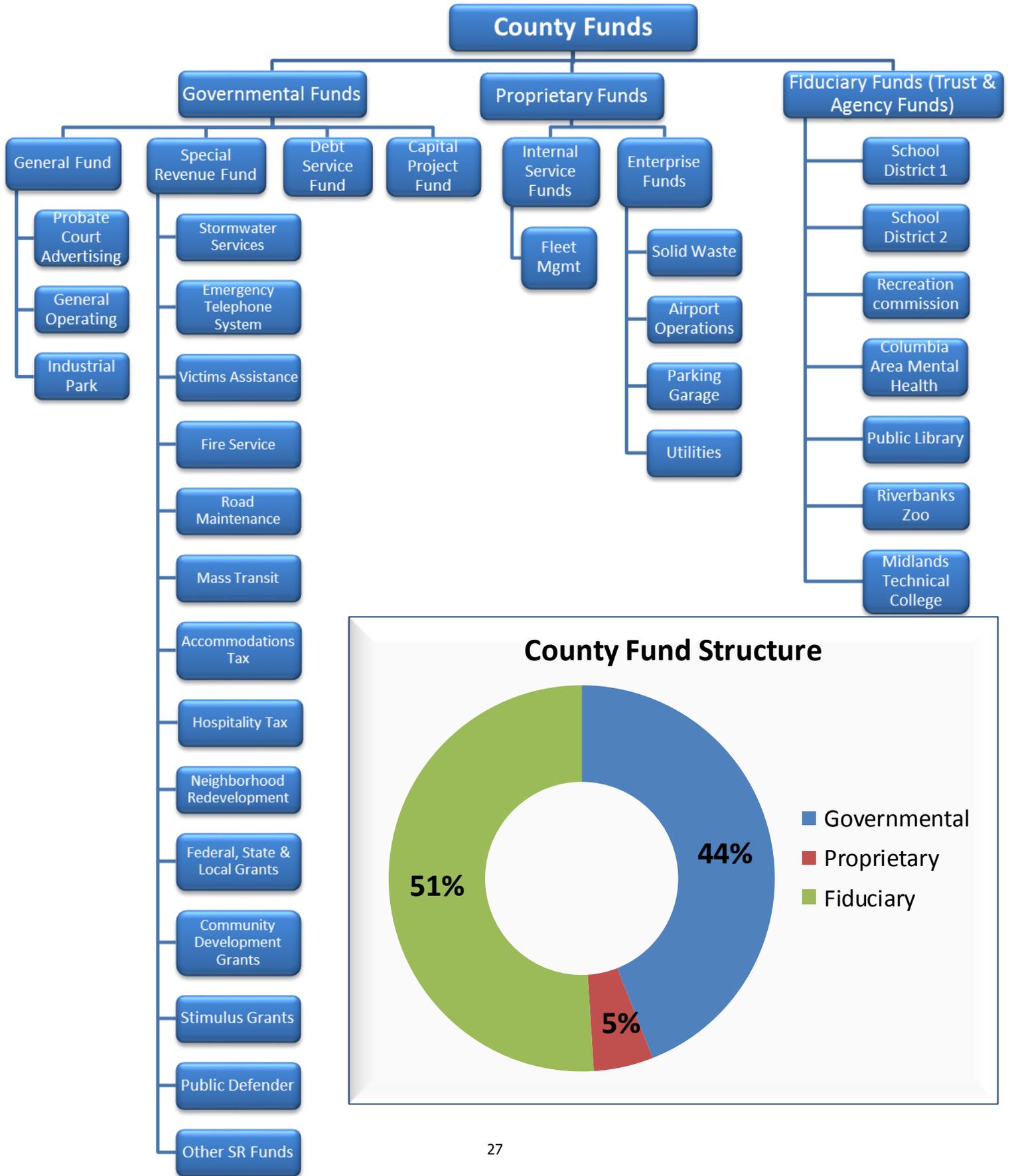
It is possible that the Governmental Accounting Standards Board (GASB) may redefine what is referred to as GAAP and may impose new financial reporting requirements on local governments at different points in time. The accounting/reporting changes may not be reflected in the budget, resulting in a greater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

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

A. GOVERNMENTAL FUNDS

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

a) **General Funds**

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

b) **Special Revenue Funds**

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.

- i. *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.
- ii. *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.
- iii. *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.
- iv. *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.
- v. *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.
- vi. *Road Maintenance Fee*: This fund is used to account for the fee assessed on all motorized vehicles licensed in Richland County; restricted to be used specifically for the maintenance and improvement of county roads.
- vii. *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.
- viii. *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.
- ix. *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.



Budget Detail By Fund

- x. *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.
- xi. *Title IV Civil Process*: This fund was established to account for the various drug interdiction activities used to fund law enforcement activities.
- xii. *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.
- xiii. *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.
- xiv. *Public Defender Fund*: This fund was established in FY12 and is used to account for funds for the Richland County Public Defender's Office.
- xv. *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.
- xvi. *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.

c) **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.

- i. *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.
- ii. *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.
- iii. *Richland County ADA Projects*: This project funds ADA construction projects for various county facilities.
- iv. *Public Safety Bond FY10*: This project funds the construction for a County Public Safety Facility and replacement of public safety radios.
- v. *GO Bonds 2012A*: This project funds miscellaneous ongoing county projects.
- vi. *Hopkins Utility System*: This fund is used to account for the construction of a wastewater treatment facility in the southern portion of the county.
- vii. *Public Safety Bond FY12*: This fund is used to account for the purchase of Sheriff Vehicles.
- viii. *Fire Protection Bond 2012B*: This bond is used to account for purchases for the county fire system.



Budget Detail By Fund

d) 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.

- i. *General Obligation Bonds*: This fund is used to accumulate monies for the payment of various countywide general obligation bonds, other than those listed below for which separate funds are maintained. Property taxes are levied throughout the county for the payment of the principal and interest for the various bond issues.
- ii. *Fire Protection Refunding*: This fund is used to accumulate monies for the Fire Protection Bond. Property taxes are levied on the unincorporated areas of the county for the payment of the principle and interest.
- iii. *Hospitality Tax*: This fund is used for the payment of debt.
- iv. *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.
- v. *Agency Bonds*: This fund is used to accumulate monies for the payment of principal and interest for all bonds issued by agencies including Recreation Commission, Riverbanks Zoo, School District Number 1 and School District Number 2.

B. PROPRIETARY FUNDS

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

a) Enterprise Funds

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.

- i. *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.
- ii. *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.
- iii. *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.
- iv. *Airport Operations*: This fund is used to account for the revenues and expenses related to the operation of the county's airport, which is financed primarily through service fees, leases, grants and other airport related services.

b) Internal Service Funds

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



Budget Detail By Fund

C. FIDUCIARY FUNDS (Trust and Agency Funds)

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

a) 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/>.

b) Columbia Area Mental Health

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

c) Public Library

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

d) Riverbanks Zoo & Garden

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

e) Midlands Technical College

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

f) 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/>

g) 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 Schedule

Fund	2013 Actual	2014 Adopted	2015 Adopted
General Fund	\$144,776,232	\$152,230,348	\$154,012,309
Special Revenue Funds			
Victims Assistance	\$959,469	\$1,128,622	\$1,128,622
Temporary Alcohol Permits	\$88,435	\$350,334	\$130,000
Emergency Telephone System	\$3,582,177	\$5,479,447	\$5,504,308
Fire Service	\$21,820,224	\$23,905,685	\$24,407,951
Stormwater Service	\$2,057,343	\$3,628,176	\$3,429,000
Road Maintenance	\$8,611,697	\$5,722,678	\$6,334,089
Accommodation Tax	\$815,066	\$768,512	\$648,075
Hospitality Tax	\$6,707,284	\$6,651,992	\$6,035,000
Neighborhood Redevelopment	\$1,098,598	\$1,876,000	\$715,974
Conservation Commission	\$909,613	\$780,000	\$725,000
Title IV Civil Process	\$72,609	\$87,217	\$75,000
Solicitor Drug Court	\$57,000	\$110,000	\$57,000
Tourism Development Fee	\$1,110,424	\$1,200,000	\$1,200,000
Public Defender	\$2,247,777	\$2,754,191	\$2,669,441
Transportation Tax	\$0	\$0	\$64,869,000
Total Special Revenue	\$50,137,716	\$54,442,854	\$117,928,460

Capital Projects	2013 Actual	2014 Adopted	2015 Adopted
County Facilities - ADA	\$580,030	\$493,220	308,395
County Facilities - Courts	\$46,484	\$24,105	5,739
County Facilities - General Gov.t	\$49,493	\$3,000,000	0
County Facilities - Other	\$1,914,544	\$925,110	57,715
County Facilities - Parking	\$0	\$250,000	0
County Facilities - Public Safety	\$1,630,000	\$26,803,420	41,267,929
Millage Agency	\$2,147,511	\$993,191	993,191
Technology	\$3,291,839	\$2,469,039	2,072,863
Utilities	\$174,376	\$112,117	20,079
Vehicles - Non - Public Safety	\$666,000	\$92,246	11,877
Vehicles - Public Safety	\$7,023,052	\$10,944,064	10,737,085
Other Capital Projects	\$23,367	\$0	12,638,318
Total Capital Projects	\$17,546,696	\$46,106,512	\$96,433,325



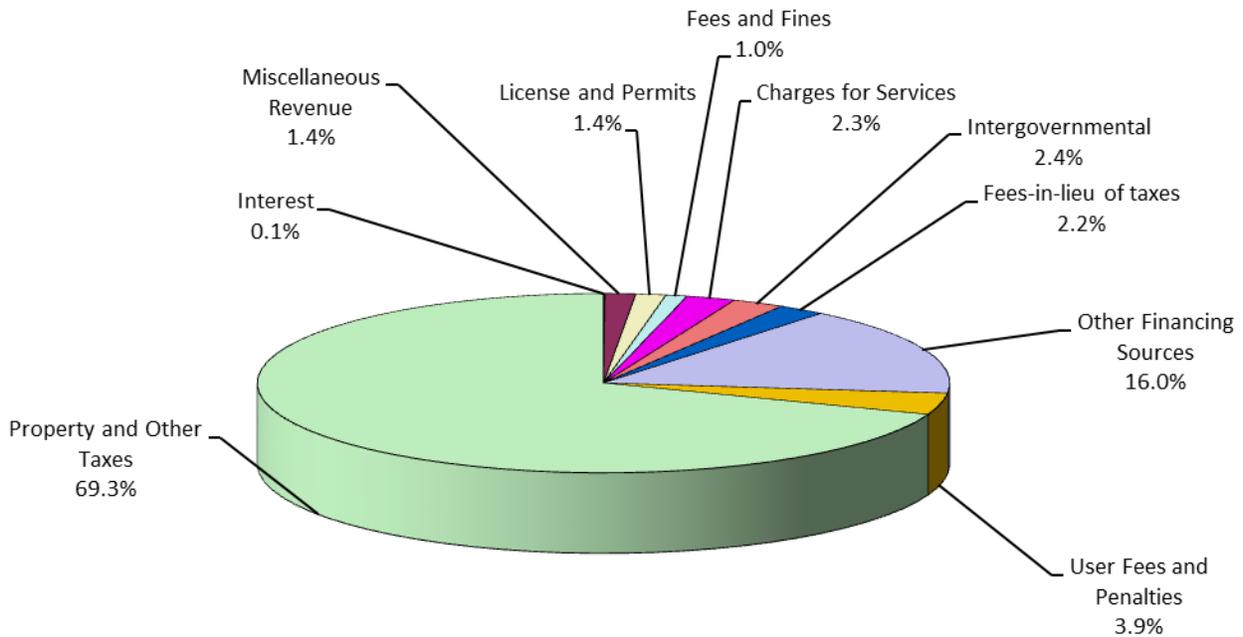
Budget Detail By Fund Schedule

Fund	2013 Actual	2014 Adopted	2015 Adopted
Debt Service			
General Obligation Debt	\$14,138,523	\$9,139,320	\$14,356,949
Special Assessment Debt	\$3,790,193	\$3,287,850	\$3,096,650
Agency Debt	\$318,571,443	\$92,548,404	\$147,826,190
Total Debt Service	\$336,500,159	\$104,975,574	\$165,279,789
Enterprise Funds			
Solid Waste	\$28,402,667	\$31,806,660	\$32,316,759
Utilities	\$7,613,579	\$6,675,574	\$6,714,009
Parking Garage	\$261,555	\$117,524	\$205,000
Airport Operations	\$1,052,506	\$357,000	\$610,000
Total Enterprise Funds	\$37,330,307	\$38,956,758	\$39,845,768
Agency Funds			
Recreation Commission	\$11,481,900	\$12,429,297	\$12,814,400
Columbia Area Mental Health	\$1,831,000	\$1,895,870	\$1,957,200
Public Library	\$21,519,000	\$22,970,884	\$23,764,000
Riverbanks Zoo	\$1,962,000	\$2,001,240	\$2,061,277
Midlands Technical College	\$4,570,000	\$4,891,926	\$5,119,600
Midlands Technical College Capital	\$2,255,000	\$2,343,395	\$2,182,898
School District One	\$186,309,025	\$193,951,316	\$192,927,437
School District Two	\$123,312,924	\$132,180,640	\$133,208,281
Total Agency Funds	\$353,240,849	\$372,664,568	\$374,035,093
Total All Funds (excluding capital projects)	\$921,985,263	\$723,270,102	\$851,101,419



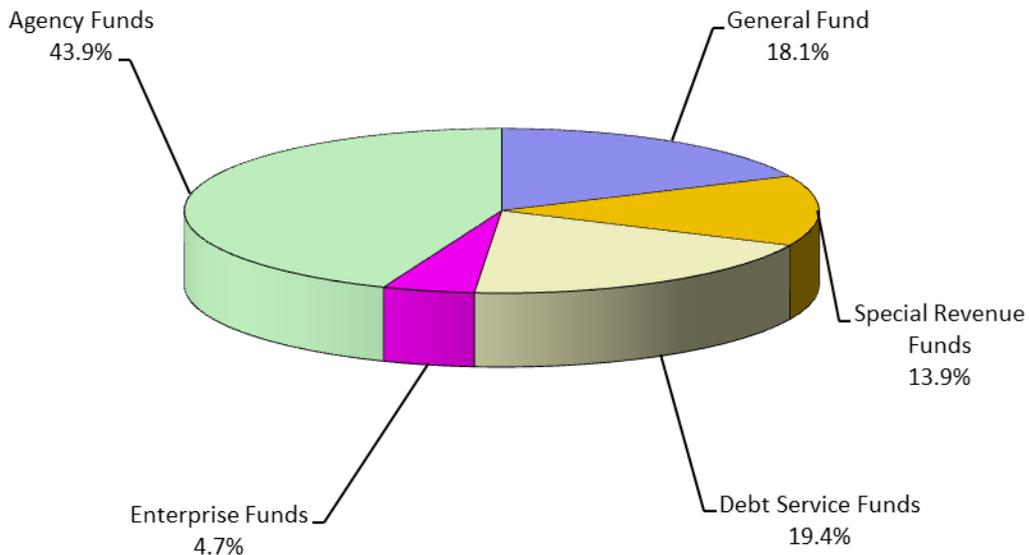
Sources & Uses of All Funds

Where the Money Comes From (Sources) FY15 - All Funds



*Excluding Capital Projects

Where the Money Goes (Uses) FY15 - All Funds



*Excluding Capital Projects



Summary of Estimated Financial Sources & Uses

35

Funding Sources	General Operating Funds			Special Revenue Funds		
	2013 Actual	2014 Adopted	2015 Adopted	2013 Actual	2014 Adopted	2015 Adopted
Property and other taxes	83,785,492	86,778,575	88,718,506	23,994,867	26,105,218	26,102,114
Fees-in-lieu of taxes	2,545,434	2,879,308	2,325,000	852,583	214,139	212,886
Intergovernmental	14,991,632	11,594,378	15,543,100	-	-	-
License and Permits	11,109,003	15,543,638	11,953,251	5,792,253	4,572,000	4,357,000
Charges for Services	19,274,920	17,725,329	19,004,361	231,475	240,045	225,000
Fees and Fines	2,143,089	2,143,089	2,130,792	6,157,416	6,182,633	6,325,000
User Fees and Penalties	-	-	-	-	-	-
Interest	284,303	307,670	401,025	10,198	-	-
Miscellaneous Revenue	5,313,592	5,251,222	7,423,347	6,699,641	6,761,541	7,001,791
Other Financing Sources	2,359,592	1,635,103	-	-	-	50,640,000
Transfers In	730,000	3,009,216	2,513,590	4,596,435	4,488,932	18,717,932
Total Revenue and Other Financing Sources	\$ 142,537,057	\$ 146,867,528	\$ 150,012,972	\$ 48,334,868	\$ 48,564,508	\$ 113,581,723
Funding Uses						
General Government	57,913,818	60,673,134	55,921,906	9,462,318	11,531,937	25,384,774
Public Safety	73,775,727	74,947,708	79,029,134	24,131,315	29,404,548	29,740,282
Public Works and Utilities	6,571,516	6,612,830	6,616,985	10,378,744	8,514,415	8,953,848
Sanitation	-	-	-	-	-	-
Health and Social Services	2,109,854	1,820,706	1,397,623	-	-	-
Debt Service Payments	-	-	-	-	-	-
Other Uses	2,703,767	3,561,038	7,034,529	-	-	-
Transfers Out	3,838,822	4,614,932	4,012,132	10,376,405	4,991,954	53,849,556
Total Expenditures and Other Uses	\$ 146,913,504	\$ 152,230,348	\$ 154,012,309	\$ 54,348,782	\$ 54,442,854	\$ 117,928,460
Net Increase (Decrease) in Fund Balance	(4,376,447)	(5,362,820)	(3,999,337)	(6,013,914)	(5,878,346)	(4,346,737)
Fund Balance/Net Assets, July 1*	68,039,451	63,663,004	58,300,184	38,766,064	34,118,661	28,240,315
Fund Balance/Net Assets June 30	63,663,004	58,300,184	54,300,847	34,118,661	28,240,315	23,893,578
Budgeted Percentage Change in Fund Balance		-12.95%	-11.80%		-23.75%	-22.60%



Summary of Estimated Financial Sources & Uses

Funding Sources	Debt Service Funds**			Enterprise Funds		
	2013 Actual	2014 Adopted	2015 Adopted	2013 Actual	2014 Adopted	2015 Adopted
Property and other taxes	15,016,666	10,693,658	14,132,831	4,465,968	4,660,921	4,660,921
Fees-in-lieu of taxes	455,220	221,285	208,894	132,225	139,079	139,079
Intergovernmental	-	-	-	-	-	175,000
License and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	257,000	265,421
Fees and Fines	-	-	-	-	-	-
User Fees and Penalties	-	-	-	29,472,690	32,754,900	31,714,888
Interest	24,952	5,181	5,750	-	26,000	-
Miscellaneous Revenue	9,153,702	7,046	9,474	130,537	130,000	151,500
Other Financing Sources	-	-	-	3,090,479	-	-
Transfers In	1,966,352	1,500,000	51,990,550	600,000	512,198	682,200
Total Revenue and Other Financing Sources	\$ 26,616,892	\$ 12,427,170	\$ 66,347,499	\$ 37,891,899	\$ 38,480,098	\$ 37,789,009
Funding Uses						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works and Utilities	-	-	-	6,088,510	6,518,321	6,556,756
Sanitation	-	-	-	26,601,342	31,531,079	32,041,178
Health and Social Services	-	-	-	-	-	-
Debt Service Payments	25,508,451	12,427,170	12,427,170	-	-	-
Other Uses	-	-	-	2,633,159	474,524	815,000
Transfers Out	-	-	-	432,834	432,834	432,834
Total Expenditures and Other Uses	\$ 25,508,451	\$ 12,427,170	\$ 12,427,170	\$ 35,755,845	\$ 38,956,758	\$ 39,845,768
Net Increase (Decrease) in Fund Balance	1,108,441	-	53,920,329	2,136,054	(476,660)	(2,056,759)
Fund Balance/Net Assets, July 1*	9,830,288	10,938,729	10,938,729	52,364,326	54,500,380	54,023,720
Fund Balance/Net Assets June 30	10,938,729	10,938,729	64,859,058	54,500,380	54,023,720	51,966,961
Budgeted Percentage Change in Fund Balance		0.00%	0.00%		-0.09%	-0.88%



Summary of Estimated Financial Sources & Uses

Funding Sources	Total All Funds (less capital projects)		
	2013 Adopted	2014 Adopted	2015 Adopted
Property and other taxes	127,262,993	128,238,372	133,614,372
Fees-in-lieu of taxes	3,985,462	3,453,811	2,885,859
Intergovernmental	14,991,632	11,594,378	15,718,100
License and Permits	16,901,256	20,115,638	16,310,251
Charges for Services	19,506,395	18,222,374	19,494,782
Fees and Fines	8,300,505	8,325,722	8,455,792
User Fees and Penalties	29,472,690	32,754,900	31,714,888
Interest	319,453	338,851	406,775
Miscellaneous Revenue	21,297,472	12,149,809	14,586,112
Other Financing Sources	5,450,071	1,635,103	50,640,000
Transfers In	7,892,787	9,510,346	73,904,272
Total Revenue and Other Financing Sources	\$ 255,380,716	\$ 246,339,304	\$ 367,731,203
Funding Uses			
General Government	67,376,136	72,205,071	81,306,680
Public Safety	97,907,042	104,352,256	108,769,416
Public Works and Utilities	23,038,770	21,645,566	22,127,589
Sanitation	26,601,342	31,531,079	32,041,178
Health and Social Services	2,109,854	1,820,706	1,397,623
Debt Service Payments	25,508,451	12,427,170	12,427,170
Other Uses	5,336,926	4,035,562	7,849,529
Transfers Out	14,648,061	10,039,720	58,294,522
Total Expenditures and Other Uses	\$ 262,526,582	\$ 258,057,130	\$ 324,213,707
Net Increase (Decrease) in Fund Balance	(7,145,866)	(11,717,826)	43,517,496
Fund Balance/Net Assets, July 1*	169,000,129	163,220,774	151,502,948
Fund Balance/Net Assets June 30	163,220,774	151,502,948	195,020,444
Budgeted Percentage Change in Fund Balance		-9.83%	-8.56%

Explanation of FY15 Budgeted Percentage Changes in Fund Balance Greater than 10%:

General Operating Funds:

While appropriated fund balance was used to balance the FY15 General Fund budget, the county intends to not spend the fund balance if possible through various financial management strategies. Most importantly, the county will stay in compliance with its fund balance policy when final audited numbers are released.

Special Revenue Funds:

The County used one time funding for non-recurring projects in several of the Special Revenue funds. These items are detailed on their respective pages later in the book.



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.

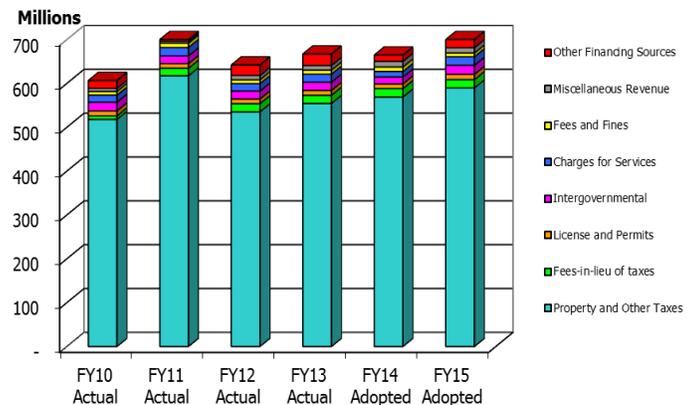
Estimates of revenues for budgetary purposes are gathered from a variety of sources. A key source of information is from the county department heads. These individuals play an important role in providing the estimates of revenue from program-related fees (charges for services), state and federal grants, 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.

County Revenue Sources

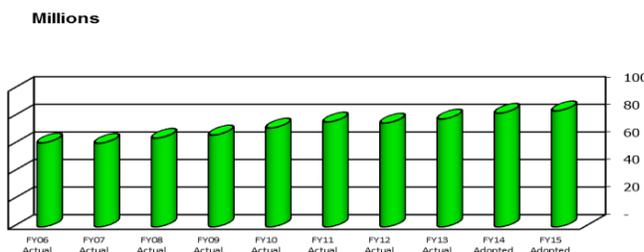


Taxes

Property Taxes

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

General Fund Property Taxes (includes Capital Replacement)



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

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

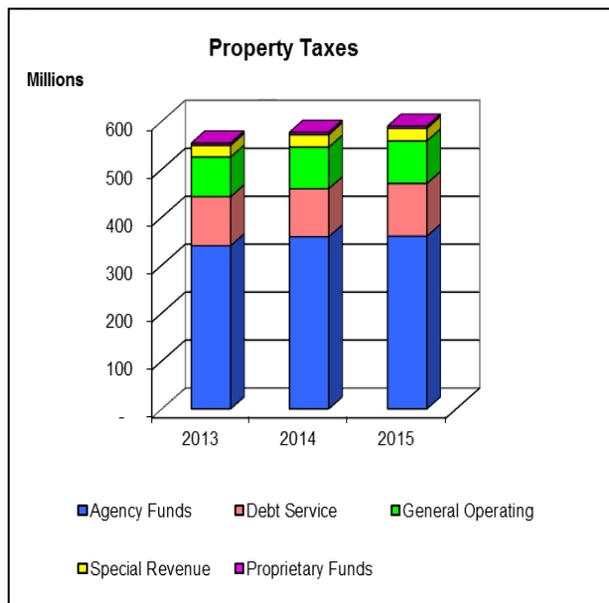
Property taxes are Richland County’s largest revenue source making up 80% of the revenue in all funds combined, and 57% of the revenue in the general operating fund.

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 \$88.7 million of the property taxes in FY15 compared to \$86.7 million in FY14. 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 \$374 million in FY15 compared to \$372.6 million in FY14. This includes external agencies that are funded through Richland County where a specific property tax is levied throughout the county; however, the county has no fiduciary or operational control of these agencies. County Council approves these agency budgets annually based on total dollars 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.

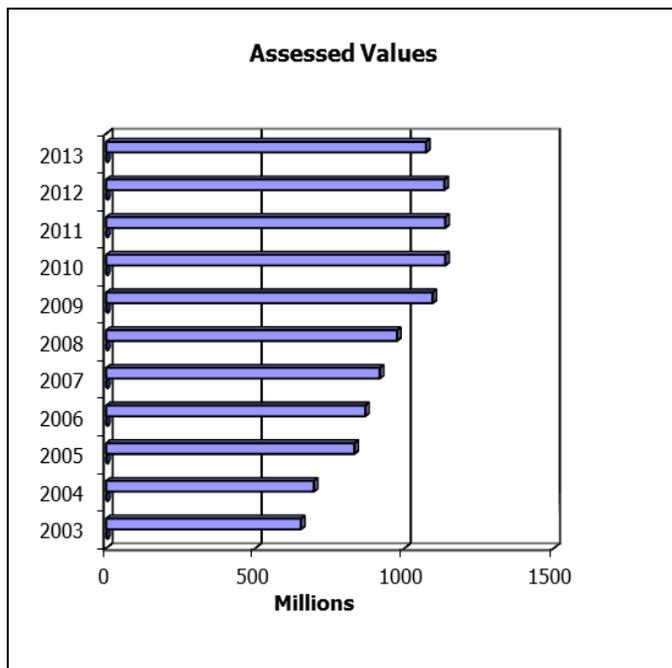
Richland County also levies taxes for a portion of the funding for special revenue and proprietary funds. These taxes are only levied in the areas that receive the benefit from the service requiring funding and are deposited in the appropriate account by the county treasurer. Some examples of service 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 17% of the *ad valorem* tax levied in FY15.



The County's estimated assessed value for all real property for tax year 2015 is \$1.0 billion, which is relatively unchanged from the previous years. Growth in the tax base increases county ad valorem tax revenues without requiring any increase in the tax rate. The chart to the left 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 2015 for the General Fund, Millage Agencies and Fire Fund. 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 FY06.

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.

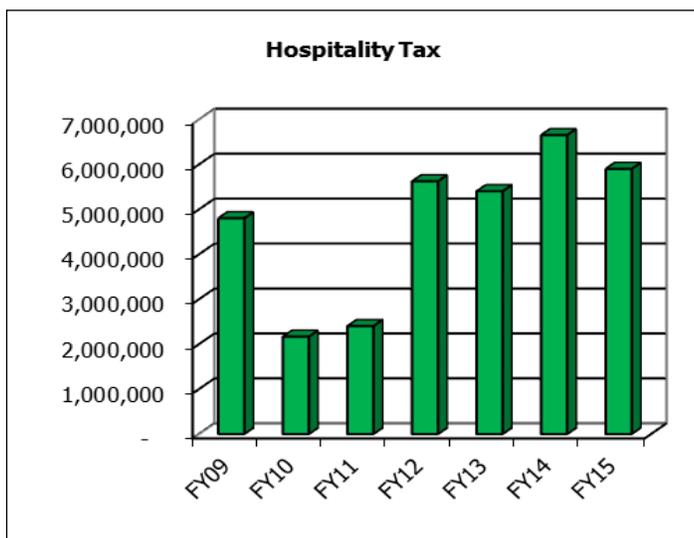
Hospitality tax, established in FY04, accounts for \$5.4 million of other taxes. This tax is a 2% tax imposed on the gross proceeds of sales of prepared meals and beverages in the county. It is used for the dedicated purpose of improving services and facilities for tourists.

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

Licenses and Permits

The county generates local revenue from charges for business licenses, building permits, and miscellaneous licenses and permits, such as marriage licenses and hazardous material permits.

These licenses and permits are issued through various county departments and rates are approved by County Council unless otherwise set forth in State statutes.



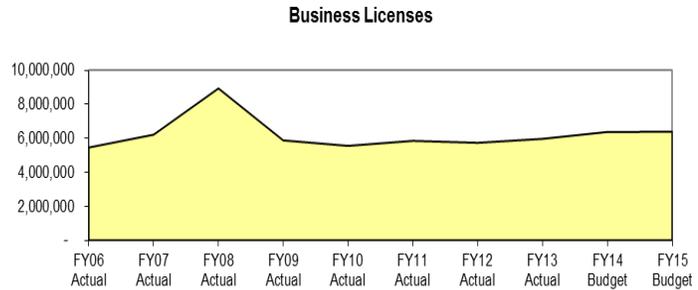


Major Revenue Sources

These sources support the county general operations. The FY15 budget of \$11.9 million makes up approximately 7.7% of the general fund revenues, increasing slightly from 7.6% from the previous fiscal year. The county continually internally evaluates all fees and permits in comparison to neighboring governments and proposes adjustments where appropriate.

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. FY15 is budgeted at \$6.5 million, which is slightly higher than the FY14 budget at \$6.3 million. These numbers are illustrated in the chart to the right.



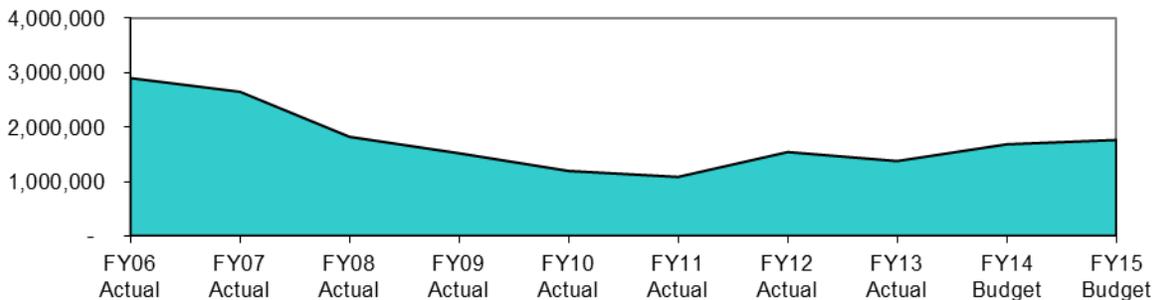
Franchise Fees

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 FY15 is \$3.0 million to support the county general fund.

Building Permits

Another major revenue source within the licenses and permits group is building permits. This is another revenue source that is impacted directly by economic conditions. As in the rest of the nation, residential and commercial construction was strong in Richland County during the late 1990s and well into the 2000s. As the housing market recovered, we saw a slow increase in the number of building permits from FY11 to FY12. However, from FY14 to FY15 the numbers of permits has been holding steady. This revenue source will continue to be monitored as the housing market recovers.

Building Permits





Major Revenue Sources

Intergovernmental Revenues

The county receives 10% 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 was due to the State reversing prior legislation guaranteeing funding levels for local governments. FY14 projected revenues of \$15.5 million of total general operating revenues held steady going into FY15 with projections at the same \$15.5 million.

Charges for Services

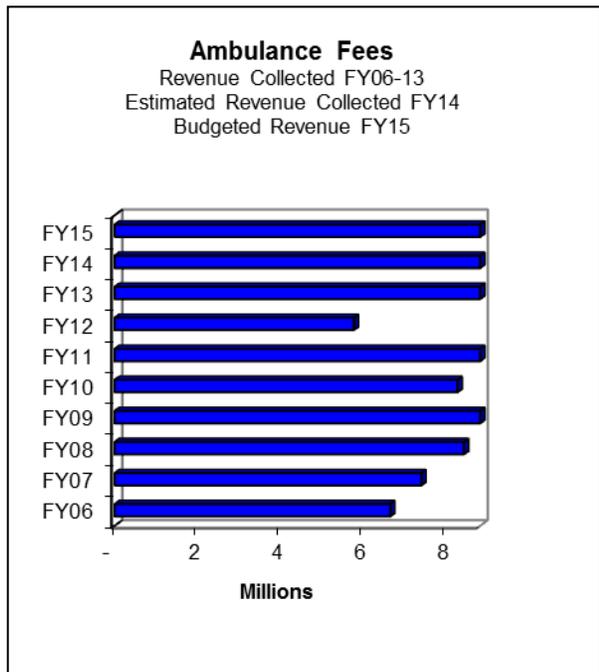
Charges for Services, which includes User Fees and Penalties, comprise 2% of the total county budget revenue.

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

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

Ambulance Fees

EMS Ambulance Service Fees is a revenue source that has steadily increased over the last 10 years. In FY05, the county began a more aggressive campaign to pursue ambulance fees uncollected over the last 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 FY15 is \$10.1 million to support the County general fund.



Sheriff Special Duty Fees

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

Fines and Forfeitures

Fines and Forfeitures comprise 1% of county revenues, and consist mainly of court fines. These are expected to continue to be a stable, albeit minor, source of revenue.

Miscellaneous Revenues

Miscellaneous Revenues account for approximately 1.4% 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.



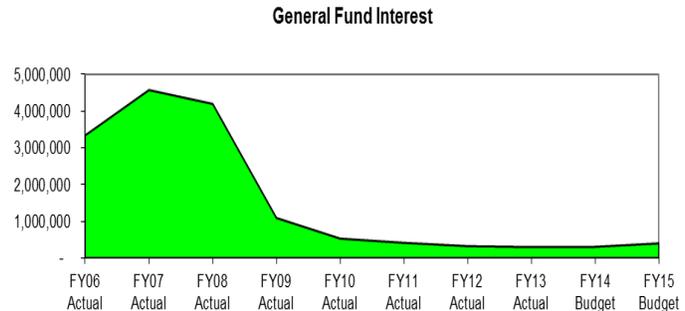
Major Revenue Sources

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 economic conditions, interest is budgeted at \$401,025 for FY15. The graph to the right depicts the interest trend 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 FY15 budget. These include the following from the County General Fund:

- ⇒ \$428k for Victim’s Assistance
- ⇒ \$340k 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
- ⇒ \$13k to the Lower Richland Utility System

Solid Waste

In addition to a tax for the landfill division, there are several other sources that support the Solid Waste Fund operations. These include tipping fees, state tire revenue, host fees and interest income. Tipping Fees are collected from businesses that utilize the facilities. The state tire revenue is a fee collected by the State on the sale of new tires and returned to the County to be used for tire disposal. The contractor who provides landfill services for the county pays the host fees to the County. There is a separate solid waste collection assessment that funds the Collection Division. Over the last 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.

Utilities

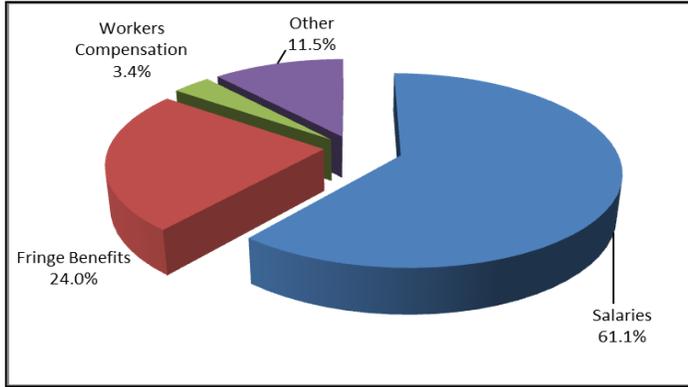
The county’s revenue from water and wastewater services is the major component of this category. The county issued \$15 million in bonds during 2004 for facility expansion and an additional \$16.9 million in 2007 due to revised project costs. With the approval of the bonds in 2007, Council has approved rate increases for sewer customers and increases to tap fees to help support the fund. Effective FY11, all sewer customers were charged \$46.54 monthly and tap fees are \$4,000 per tap for FY14. Lower Richland water rates were increased from \$14 to \$20 in the FY15 budget.

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



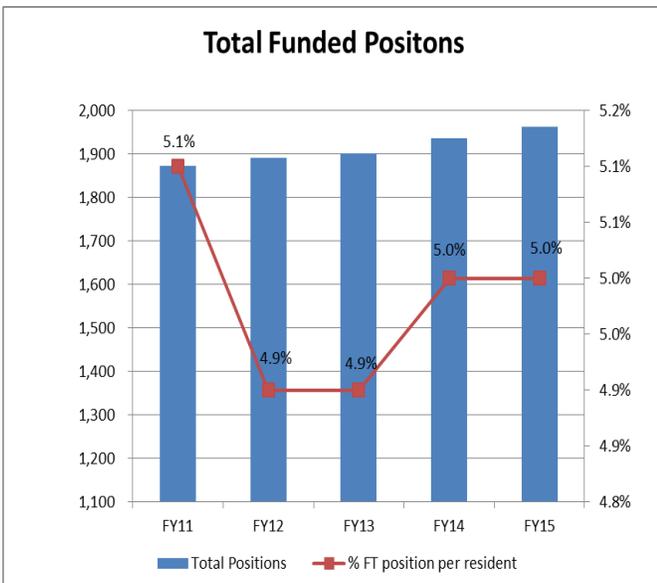
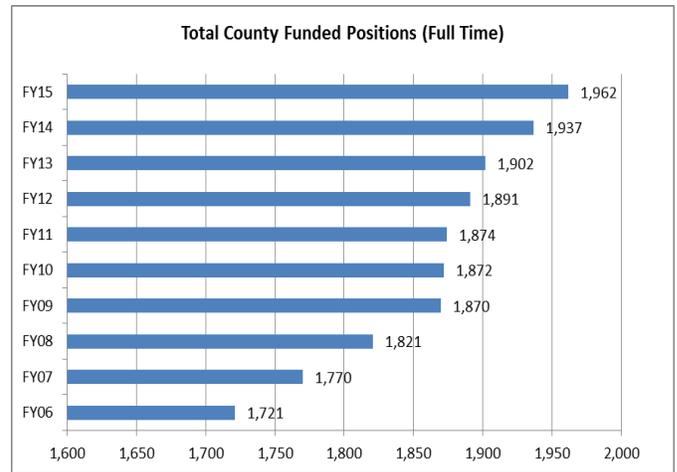
Staffing Comparison

As with all service organizations, a significant portion of the general operating budget, approximately 74%, is funding for County personnel costs. The FY15 General Fund personnel budget totals \$111.4 million which consists of \$66.2 million for salaries, \$28.2 million for fringe benefits, \$3.6 million for workers compensation, and \$11.5 million for other personnel cost such as overtime, certification incentives and the Governmental Accounting Standards Board (GASB) 45 compliance.



The FY15 personnel budget is approximately \$1.9 million or 1.7% more than the FY14 budget. In response to the challenging economic times, County Council continued a temporary suspension of the Performance Enhancement Pay for a fifth straight year. There are 21 new General Fund positions, 1 Fire Fund positions, 1 Transportation position, and 3 new Solid Waste positions.

The total number of County funded positions has increased 4.5% over the past five years from 1,872 in FY10 to 1,962 in FY15. 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. The total funded positions have increased to 13.3% from 1,700 in FY05 to 1,963 in FY15. 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, Emergency Medical Services, and Coroner. For FY15 63% of employees funded from the general fund are dedicated to Public Safety Services.

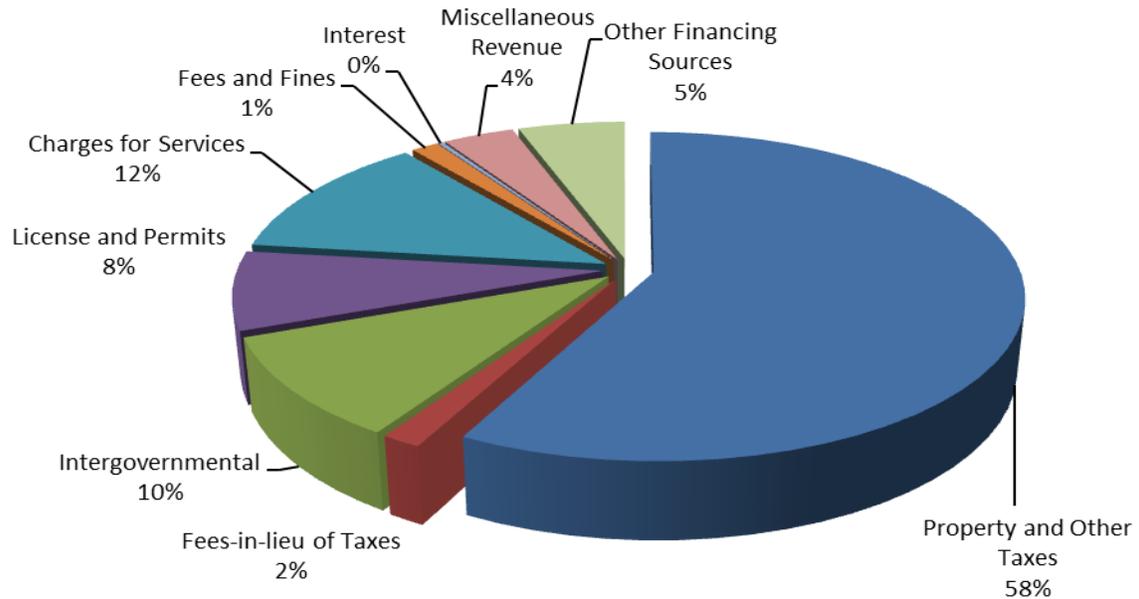


General Fund Sources and Uses

Where the Money Comes From (Sources)

FY15

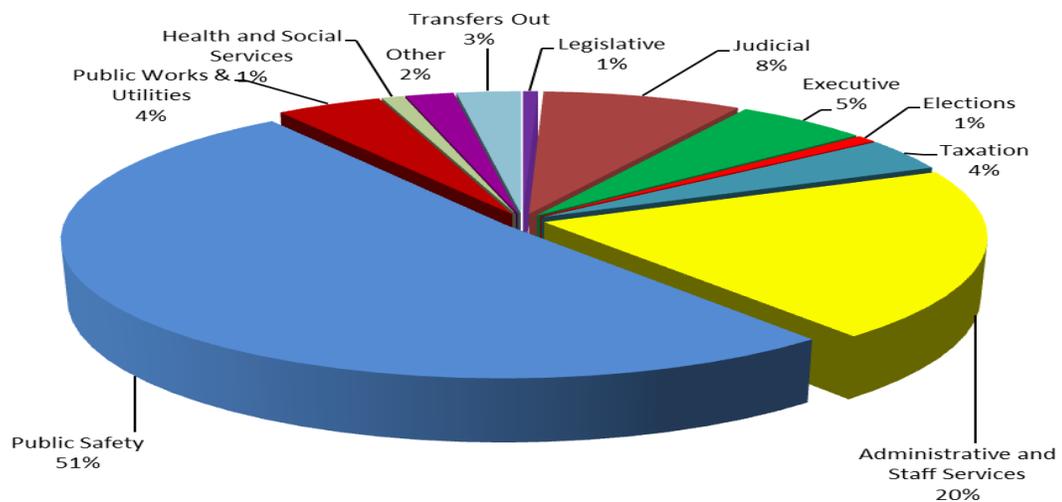
\$154,012,309



Where the Money Goes (Uses)

FY15

\$154,012,309





General Fund Revenue (Source of Funds)

Department	2013 Actual	2014 Adopted	2015 Adopted
Property and Other Taxes			
Property and Other Taxes	\$74,057,588	\$77,527,655	\$79,059,435
Penalties	\$1,943,192	\$2,000,000	\$2,000,000
Capital Replacement	\$4,750,117	\$4,854,375	\$5,028,145
County Documentary Stamps	\$1,540,404	\$1,402,910	\$1,520,126
County Recording Stamps	\$997,899	\$993,635	\$1,110,800
	\$83,785,492	\$86,778,575	\$88,718,506
Fees-in-lieu of Taxes			
Fees-in-lieu of Taxes	\$2,545,434	\$2,879,308	\$2,325,000
	\$2,545,434	\$2,879,308	\$2,325,000
Intergovernmental			
State Documentary Stamp Comm.	\$109,272	\$62,299	\$62,000
Veteran Service	\$10,174	\$10,387	\$10,500
Election Commission	\$8,002	\$253,676	\$250,000
Tax Supplies	\$0	\$10,612	\$10,600
State Aid to subdivisions	\$14,152,107	\$14,526,940	\$14,500,000
Mini Bottles Tax	\$584,145	\$612,600	\$610,000
Pollution Control	\$67,250	\$45,945	\$40,000
Other State allocations	\$20,743	\$21,179	\$60,000
	\$14,991,632	\$15,543,638	\$15,543,100
License and Permits			
Business Licenses	\$6,015,814	\$6,375,972	\$6,536,660
Business Licenses Penalties	\$213,305	\$178,934	\$176,492
Cable TV Franchise Fee	\$2,774,272	\$2,813,269	\$2,975,000
Other License and Permits	\$49,215	\$46,565	\$54,246
Marriage Licenses	\$63,001	\$57,043	\$60,000
Mobile Home License & Permits	\$895	\$1,136	\$1,523
Mobile Home Registration Fees	\$1,800	\$3,046	\$3,053
Building Permits	\$1,546,100	\$1,684,132	\$1,685,522
Residential/Commercial Plan Review	\$68,024	\$57,461	\$55,979
Residential Floodplain Fee	\$1,150	\$1,718	\$1,527
Road Plan Inspection Fee	\$37,450	\$36,349	\$40,782
Motor Vehicle Decal	\$231,154	\$231,657	\$252,467
Hazardous Materials Permits	\$106,825	\$107,096	\$110,000
	\$11,109,003	\$11,594,378	\$11,953,251
Charges for Services			
Clerk of Court Fees	\$405,378	\$436,271	\$459,374
Family Court Fees	\$828,432	\$878,060	\$908,887
DSS Family Court Fees	\$216,750	\$247,644	\$252,503
Master in Equity Fees	\$995,616	\$959,375	\$1,487,489
Probate Court Fees	\$710,785	\$579,992	\$656,431



General Fund Revenue (Source of Funds)

Department	2013 Actual	2014 Adopted	2015 Adopted
Magistrates Court Fees	\$928,738	\$890,935	\$964,724
Sheriff Administrative Fee	\$2,006,333	\$1,737,689	\$1,748,500
Sheriff, service of civil process	\$81,879	\$80,480	\$100,000
Housing of Federal Prisoners	\$217,691	\$246,747	\$202,304
Housing of Federal Prisoners - Local	\$502,200	\$503,405	\$505,034
Health and social services	\$49,004	\$65,794	\$59,754
Family court, sheriff DSS	\$662,625	\$857,586	\$843,640
DSS-Federal Participation	\$250,222	\$142,116	\$151,421
Ambulance Fees	\$11,024,270	\$9,540,508	\$10,100,000
Other Services	\$464,040	\$307,404	\$871,474
Copy and Map Sales	\$225,740	\$251,323	\$256,620
	\$19,274,920	\$17,725,329	\$19,568,155
Fees and Fines			
Clerk of Court Fines	\$66,182	\$64,184	\$60,551
Magistrates Court Fines	\$636,349	\$661,445	\$631,212
Fines - other courts	\$18,299	\$58,062	\$61,529
Bond Escheatment	\$14,521	\$30,263	\$25,000
Traffic Court	\$1,200,533	\$1,329,135	\$1,352,500
	\$1,935,884	\$2,143,089	\$2,130,792
Interest			
Interest	\$283,349	\$307,670	\$401,025
	\$283,349	\$307,670	\$401,025
Miscellaneous Revenue			
Rental of County Property	\$19,002	\$19,305	\$15,000
Election Commission Reimburse	\$128,673	\$131,376	\$100,000
SRO School Resources Reimburse	\$1,206,352	\$1,021,000	\$1,100,000
Crossing Guards Reimbursement	\$74,577	\$76,145	\$75,000
Air National Guard Reimbursement	\$372,200	\$372,200	\$0
Taxes at Tax Sale	\$903,161	\$947,752	\$964,109
Richland Memorial Hospital	\$1,543,200	\$1,543,200	\$1,600,000
Convenience Fee	\$17,739	\$46,889	\$40,000
Other Miscellaneous	\$831,672	\$1,093,355	\$1,125,698
	\$5,096,576	\$5,251,222	\$5,019,807
Other Financing Sources			
Disposal of Fixed Assets	\$146,241	\$183,780	\$150,000
Insurance Adjustment	\$11,782	\$32,395	\$25,000
Medical Indigent Care Fund	\$1,696,267	\$1,418,928	\$990,355
Transfers In	\$730,000	\$3,009,216	\$2,513,590
Use of Fund Balance	\$6,616,070	\$4,416,402	\$3,999,337
Industrial Park	\$145,000	\$946,418	\$674,391
	\$9,345,360	\$10,007,139	\$8,352,673
Total General Fund Revenues	\$148,367,550	\$152,230,348	\$154,012,309



General Fund Expenditures (Use of Funds)

Department	2013 Actual	2014 Adopted	2015 Adopted
Legislative			
Council Services	\$458,343	\$635,852	\$670,871
Legislative Delegation	\$196,610	\$286,948	\$265,544
Total Legislative	\$654,953	\$922,800	\$936,415
Judicial			
State Judge Telephone	\$2,680	\$2,700	\$2,700
Master-In-Equity	\$396,201	\$405,759	\$407,241
Probate Judge	\$997,569	\$1,014,048	\$1,080,875
Probate Court Advertising	\$61,561	\$50,000	\$50,000
Blythewood Magistrate	\$139,295	\$177,722	\$195,559
Columbia Magistrate	\$186,083	\$212,116	\$211,397
Dentsville Magistrate	\$217,456	\$245,465	\$261,157
Dutch Fork Magistrate	\$278,625	\$279,572	\$284,540
Lykesland Magistrate	\$260,467	\$260,308	\$275,346
Olympia Magistrate	\$259,010	\$254,981	\$270,207
Upper Township Magistrate	\$249,272	\$229,176	\$251,219
Waverly Magistrate	\$278,763	\$285,706	\$301,016
Eastover Magistrate	\$282,232	\$256,590	\$272,530
Hopkins Magistrate	\$234,992	\$248,630	\$257,773
Pontiac Magistrate	\$266,516	\$265,025	\$281,083
Administration Magistrate	\$539,068	\$639,483	\$619,634
General Magistrate	\$209,284	\$220,038	\$214,623
Solicitor	\$3,480,918	\$3,429,689	\$3,894,087
Clerk of Court	\$3,191,614	\$3,340,803	\$3,360,297
Total Judicial	\$11,531,606	\$11,817,811	\$12,491,284
Executive			
County Administrator	\$643,005	\$1,130,299	\$1,079,074
Department of Public Information	\$257,753	\$286,181	\$277,456
Risk Management	\$3,450,493	\$5,511,529	\$5,514,991
County Ombudsman	\$316,024	\$395,674	\$466,791
County Attorney	\$1,257,118	\$1,210,855	\$1,102,829
Total Executive	\$5,924,393	\$8,534,538	\$8,441,141
Elections			
Board of Elections & Voter Registration	\$1,325,182	\$1,223,503	\$1,263,928
Total Elections	\$1,325,182	\$1,223,503	\$1,263,928
Taxation			
Auditor	\$1,141,177	\$1,207,149	\$1,332,213
Treasurer	\$1,001,095	\$1,081,292	\$1,081,366
Assessment Appeals	\$2,325	\$11,883	\$11,883
Assessor	\$1,856,955	\$2,007,855	\$2,065,946
Taxes at Tax Sale	\$916,640	\$947,752	\$971,631



General Fund Expenditures (Use of Funds)

Department	2013 Actual	2014 Adopted	2015 Adopted
Business Service Center	\$317,800	\$378,598	\$388,640
Total Taxation	\$5,235,992	\$5,634,529	\$5,851,679
Administrative and Staff Services			
Finance	\$1,522,667	\$1,509,947	\$1,539,899
Procurement	\$352,559	\$433,077	\$385,034
Court Appointed Special Advocate	\$631,821	\$677,392	\$865,323
Register of Deeds	\$741,433	\$899,120	\$865,833
Human Resources	\$788,006	\$971,628	\$927,946
Court Administrator	\$1,246,870	\$1,354,130	\$1,385,487
Information Technology	\$5,335,356	\$5,432,872	\$5,615,487
GIS	\$117,130	\$179,645	\$179,645
Community Development	\$208,374	\$0	\$0
Central Services	\$872,711	\$797,883	\$837,615
Non-Departmental	\$14,381,185	\$21,082,142	\$19,172,142
Total Administrative and Staff Services	\$26,198,112	\$33,337,836	\$31,774,411
Public Safety			
Sheriff	\$34,063,106	\$34,600,034	\$35,330,981
Special Duty - Sheriff	\$1,515,228	\$1,415,059	\$1,424,183
Detention Center	\$19,976,206	\$20,875,944	\$21,696,413
Emergency Services - Administrative	\$599,645	\$730,401	\$749,315
Emergency Medical Service	\$11,775,868	\$11,952,546	\$13,507,478
Planning	\$1,223,473	\$1,345,813	\$1,507,687
Building Inspections	\$1,427,129	\$1,520,710	\$2,042,251
Coroner	\$1,550,289	\$1,455,443	\$1,678,901
Animal Care	\$1,157,040	\$1,051,758	\$1,091,925
Total Public Safety	\$73,287,984	\$74,947,708	\$79,029,134
Public Works & Utilities			
Public Works Administration	\$362,040	\$341,573	\$352,150
Engineering Division	\$452,434	\$429,447	\$417,852
Support Services	\$275,857	\$281,844	\$287,910
Central Garage	\$268,329	\$170,438	\$179,027
Facilities & Grounds Maintenance	\$1,855,340	\$1,949,665	\$2,119,417
Facilities & Grounds Maint - Judicial	\$131,893	\$231,292	\$151,292
Facilities & Grounds Maint - Hampton St	\$300,535	\$429,663	\$152,212
Facilities & Grounds Maint - Gregg St	\$10,293	\$20,515	\$20,515
Facilities & Grounds Maint - Huger St	\$18,343	\$22,049	\$22,049
Facilities & Grounds Maint - Powell	\$54,545	\$34,795	\$51,795
Facilities & Grounds Maint - Sheriff Substation	\$4,565	\$12,200	\$12,200
Facilities & Grounds Maint - Voting Warehouse	\$3,030	\$11,885	\$4,200
Facilities & Grounds Maint - Two Notch	\$15,951	\$32,403	\$32,403
Facilities & Grounds Maint - DSS	\$80,040	\$24,197	\$33,997



General Fund Expenditures (Use of Funds)

Department	2013 Actual	2014 Adopted	2015 Adopted
Facilities & Grounds Maint - Eastover Mag.	\$1,847	\$5,553	\$5,553
Facilities & Grounds Maint - EMS Substations	\$13,890	\$23,794	\$23,794
Facilities & Grounds Maint - Beatty Road	\$18,475	\$27,092	\$27,092
Facilities & Grounds Maint - Pineview	\$14,448	\$23,771	\$23,771
Facilities & Grounds Maint - Utilities	\$1,587,849	\$1,714,034	\$1,833,404
Facilities & Grounds Maint - Decker	\$20,184	\$28,737	\$28,737
Total Public Works	\$5,489,888	\$5,814,947	\$5,779,370
Health and Social Services			
Health Department	\$48,572	\$60,645	\$59,754
Vector Control	\$260,833	\$273,011	\$250,207
Dept of Social Services	\$92,398	\$97,307	97,307
Financial System Conversion	\$2,224	\$0	\$0
Medical Indigent Care	\$1,696,267	\$1,389,743	\$990,355
Total Health and Social Services	\$2,100,294	\$1,820,706	\$1,397,623
Other			
Contractual and Statutory Agencies	\$1,901,791	\$2,037,746	\$2,257,836
Soil and Water Conservation	\$161,780	\$99,472	\$102,965
Industrial Park	\$1,222,675	\$1,423,820	\$674,391
Total Other	\$3,286,246	\$3,561,038	\$3,035,192
Transfers Out	\$9,741,582	\$4,614,932	\$4,012,132
Total General Fund Expenditures	\$144,776,232	\$152,230,348	\$154,012,309

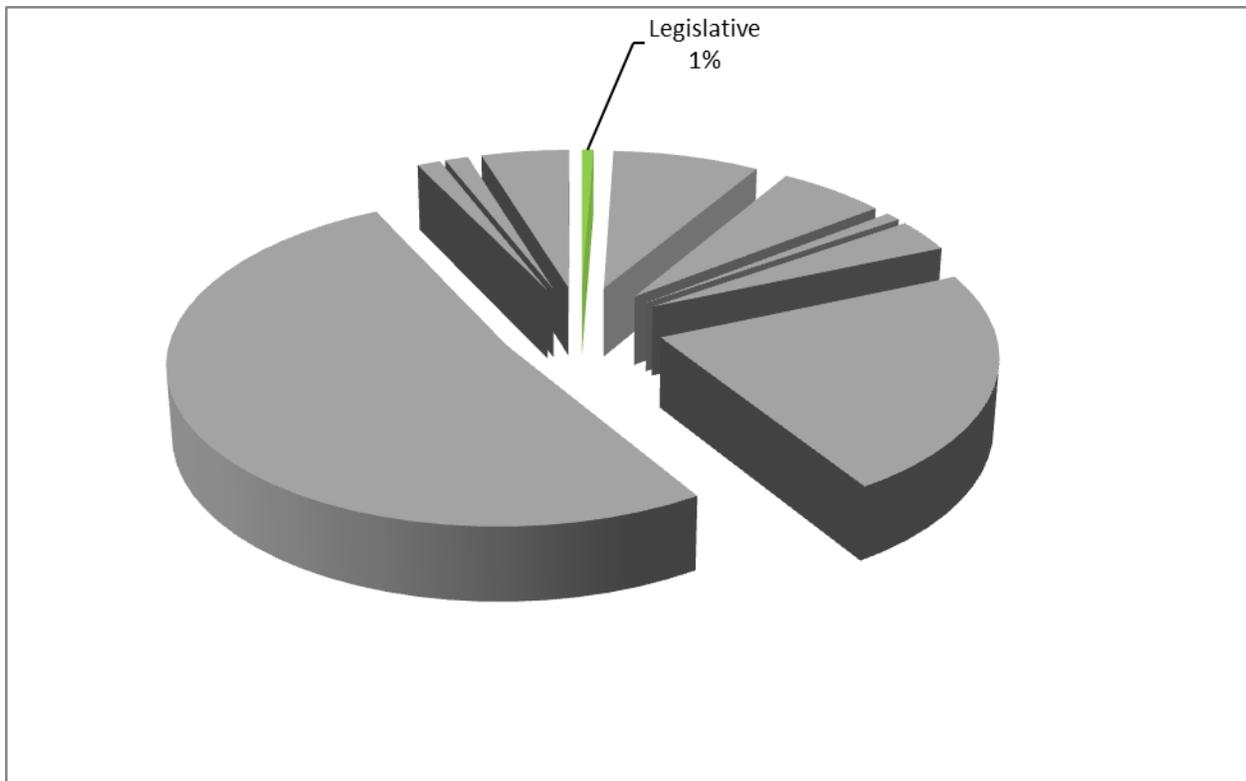


Legislative

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 about 1% of the General Fund Expenditures for fiscal year 2015.





Council Services

Mission Statement

Council Services provides direct support to Richland County Council. The office disseminates information to the public, county departments, and agencies concerning county policies, directives, and actions. They prepare the minutes of the Council meeting and maintain the Council calendar and schedule 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 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.
- To 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 timely manner.

Performance Measures	2013	2014	2015
Number of Agendas Prepared	40	40	40
Percentage of Agendas delivered to Council on time	1	1	1
Number of Meeting minutes available on County Internet Site	40	40	40

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 314,724	\$ 329,273	\$ 404,238	\$ 74,965	22.8%
Operating Expenditures	\$ 143,618	\$ 306,579	\$ 186,633	\$ (119,946)	-39.1%
Capital	\$ -	\$ -	\$ 80,000	\$ 80,000	0.0%
Total	\$ 458,342	\$ 635,852	\$ 670,871	\$ 35,019	5.5%



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	2013	2014	2015
Timely completion of eligible veteran's claims	605	610	620
Correspondence Answered for Outreach Activities	2,700	2,710	2,730
Official visits to VA facilities	120	120	125
Number of Training Opportunities	19	19	21
Records Added Daily to maintain Veteran's Management System	2,950	2,960	2,975
Notary Applications Processed	3,040	3,050	3,060

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. For FY14, a new Veteran's Affairs Claims Representative has been added.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 180,132	\$ 252,317	\$ 250,913	\$ (1,404)	-0.6%
Operating Expenditures	\$ 16,478	\$ 34,631	\$ 14,631	\$ (20,000)	-57.8%
Total	\$ 196,610	\$ 286,948	\$ 265,544	\$ (21,404)	-7.5%
Authorized FT Positions	3	4	4	-	-

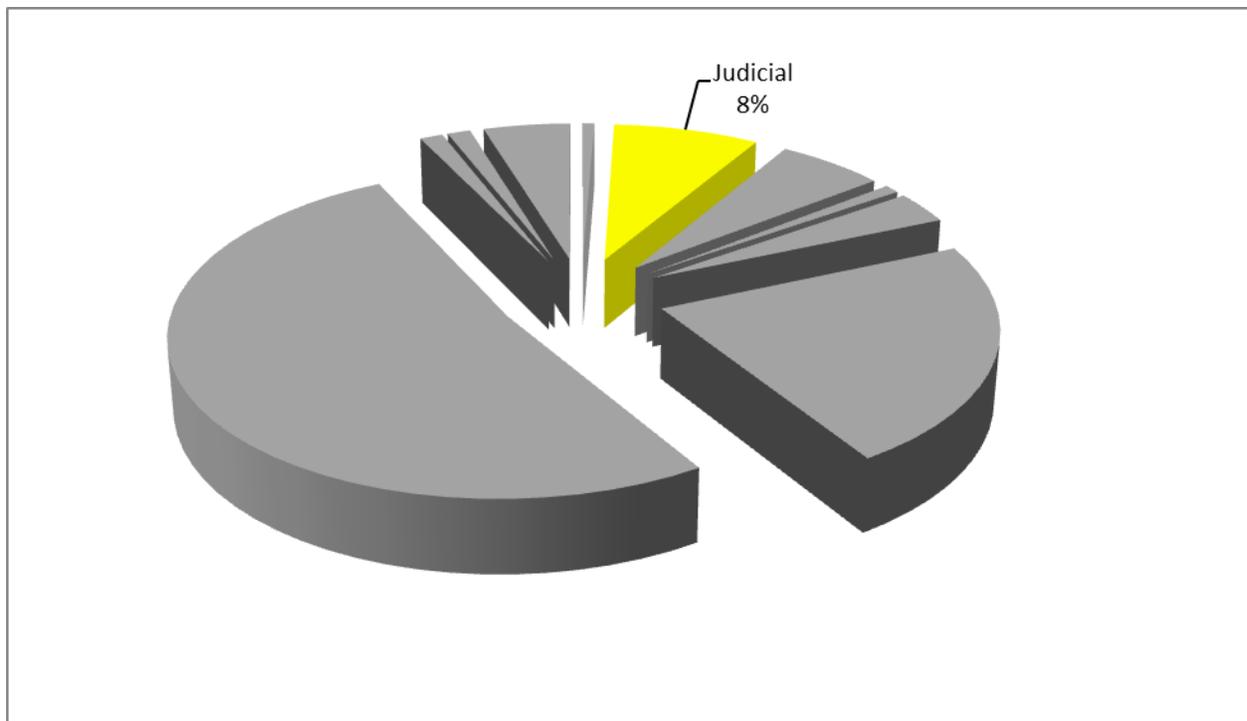


Judicial

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 2015.





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	2013	2014	2015
Number of cases disposed of or concluded	2,089	2,100	2,854
Average number of cases over 120 days	0	0	0
Dollar value of foreclosure sales	\$88,513,889	\$126,210,350	\$128,000,000
Money earned that is paid into the County's General Fund	\$1,050,000	\$998,654	\$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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 388,454	\$ 388,633	\$ 397,015	\$ 8,382	2.2%
Operating Expenditures	\$ 7,747	\$ 13,226	\$ 10,226	\$ (3,000)	-22.7%
Capital	\$ -	\$ 3,900	\$ -	\$ (3,900)	-100.0%
Total	\$ 396,201	\$ 405,759	\$ 407,241	\$ 1,482	0.4%
Authorized FT Positions	6	6	6	-	-



Probate Judge

Mission Statement

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

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	2013	2014	2015
Marriage Licenses issued	2,557	2,460	2,500
Conservatorship/Guardianship cases opened	203	206	204
Average caseload by estate clerk	240	250	260

Budget Highlights

Probate Judge is funded through the Countywide General Fund. The expenditures roll up into the Judicial sub-category for reporting purposes. Revenue is generated through the issuance of marriage licenses and court fees.

Additionally, Probate Judge has a separate category, Probate Court Advertising, which is used to account for revenue and expenditures relating to the publication of the Notice to Creditors.

Fiscal Plan

Probate Judge	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 923,156	\$ 950,960	\$ 1,013,551	\$ 62,591	6.6%
Operating Expenditures	\$ 45,210	\$ 54,808	\$ 67,324	\$ 12,516	22.8%
Capital Outlay	\$ 29,203	\$ 8,280	\$ -	\$ (8,280)	-100%
Total	\$ 997,569	\$ 1,014,048	\$ 1,080,875	\$ 66,827	6.6%
Authorized FT Positions	20	20	20	-	-

Probate Court Advertising	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	\$ 61,561	\$ 50,000	\$ 50,000	-	0.0%
Total	\$ 61,561	\$ 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. Fourteen full-time and two part-time magistrates issue criminal arrest and search warrants, conduct bail bond hearings, preliminary hearings, jury trials, civil hearings, criminal hearings, and traffic hearings. A magistrate may impose a fine with court assessments of up to \$5,242.50 and/or a penalty of up to a 180 day sentence. The civil jurisdiction is \$7,500.00.

Goals and Objectives

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

Performance Measures	2013	2014	2015
Cases filed in the Magisterial District Courts:			
Civil Total	26,950	27,000	28,000
Criminal Total	11,601	12,000	12,500
Grand Total	38,551	39,000	40,500

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Blythewood Magistrate	\$ 139,295	\$ 177,722	\$ 195,559	\$ 17,837	10.0%
Columbia Magistrate	\$ 186,083	\$ 212,116	\$ 211,397	\$ (719)	-0.3%
Dentsville Magistrate	\$ 217,456	\$ 245,465	\$ 261,157	\$ 15,692	6.4%
Dutch Fork Magistrate	\$ 278,625	\$ 279,572	\$ 284,540	\$ 4,968	1.8%
Lykesland Magistrate	\$ 260,467	\$ 260,308	\$ 275,346	\$ 15,038	5.8%
Olympia Magistrate	\$ 259,010	\$ 254,981	\$ 270,207	\$ 15,226	6.0%
Upper Township Magistrate	\$ 249,272	\$ 229,176	\$ 251,219	\$ 22,043	9.6%
Waverly Magistrate	\$ 278,763	\$ 285,706	\$ 301,016	\$ 15,310	5.4%
Eastover Magistrate	\$ 282,232	\$ 256,590	\$ 272,530	\$ 15,940	6.2%
Hopkins Magistrate	\$ 234,992	\$ 248,630	\$ 257,773	\$ 9,143	3.7%
Pontiac Magistrate	\$ 266,516	\$ 265,025	\$ 281,083	\$ 16,058	6.1%
Administrative Magistrate	\$ 539,068	\$ 639,483	\$ 619,634	\$ (19,849)	-3.1%
General Magistrate	\$ 209,284	\$ 220,038	\$ 214,623	\$ (5,415)	-2.5%
Total	\$ 3,401,063	\$ 3,574,812	\$ 3,696,084	\$ 121,272	3.4%
Authorized FT Positions	48	48	50	2	-



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	2013	2014	2015
Expediently prosecute violent adult offenders	883	900	1,441
Expediently prosecute violent juvenile offenders	0	6	20
Local jail population	648	600	600

Budget Highlights

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

The FY15 budget increase is due primarily to personnel costs associated with the solicitor pay plan.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 3,070,219	\$ 3,103,888	\$ 3,489,434	\$ 385,546	12.4%
Operating Expenditures	\$ 349,536	\$ 289,696	\$ 404,653	\$ 114,957	39.7%
Capital Outlay	\$ 61,163	\$ 36,105	\$ -	\$ (36,105)	-100.0%
Total	\$ 3,480,918	\$ 3,429,689	\$ 3,894,087	\$ 464,398	13.5%
Authorized FT Positions	53	57	61	-	-



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 for files in Criminal and Civil Records.
- To ensure services are rendered in a courteous, timely, and efficient manner.
- Utilize cutting edge technology in carrying out the responsibilities of our mission and daily operations.
- 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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 2,778,410	\$ 2,748,673	\$ 2,941,020	\$ 192,347	7.0%
Operating Expenditures	\$ 342,407	\$ 592,130	\$ 419,277	\$ (172,853)	-29.2%
Capital Outlay	\$ 70,796	\$ -	\$ -	\$ -	0.0%
Total	\$ 3,191,614	\$ 3,340,803	\$ 3,360,297	\$ 19,494	0.6%
Authorized FT Positions	59	60	61	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 FY14 budget reflects funding at a continuation level.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	\$ 2,680	\$ 2,700	\$ 2,700	-	0.0%
Total	\$ 2,680	\$ 2,700	\$ 2,700	\$ -	0.0%

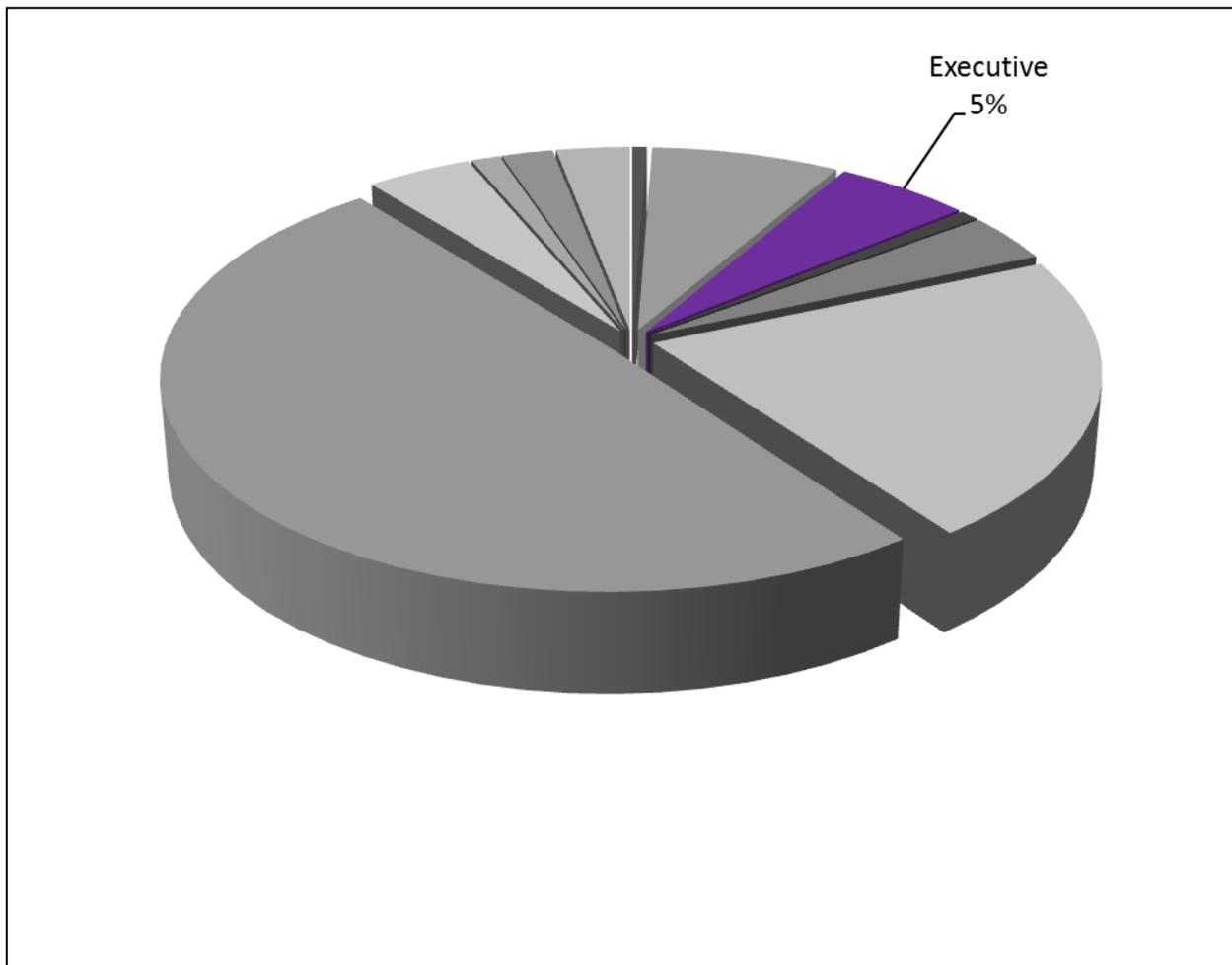


Executive

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 2015.





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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 604,198	\$ 1,077,912	\$ 1,026,687	\$ (51,225)	-4.8%
Operating Expenditures	\$ 34,818	\$ 52,387	\$ 52,387	\$ -	0.0%
Capital Outlay	\$ 3,989	\$ -	\$ -	\$ -	0.0%
Total	\$ 643,005	\$ 1,130,299	\$ 1,079,074	\$ (51,225)	-4.5%
Authorized FT Positions	9	11	11	-	-



County Administrator

Public Information Office

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 211,569	\$ 231,744	\$ 223,019	\$ (8,725)	-3.8%
Operating Expenditures	\$ 43,708	\$ 54,437	\$ 54,437	\$ -	0.0%
Capital Outlay	\$ 2,477	\$ -	\$ -	\$ -	0.0%
Total	\$ 257,753	\$ 286,181	\$ 277,456	\$ (8,725)	-3.0%
Authorized FT Positions	4	4	4	-	-

Risk Management

Total worker's compensation for all general fund departments is included in the Risk Management budget and there was no increase for operating costs over FY15.

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

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
2013	3,556,502	1.36
2013	3,556,502	1.36
2014	3,556,502	1.27

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 2,049,277	\$ 3,709,739	\$ 3,713,201	\$ 3,462.00	0.1%
Operating Expenditures	\$ 1,401,217	\$ 1,801,790	\$ 1,801,790	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 3,450,493	\$ 5,511,529	\$ 5,514,991	\$ 3,462	0.1%
Authorized FT Positions	2	2	2	-	-



County Ombudsman

Mission Statement

The Mission of the County Ombudsman 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	2013	2014	2015
Percentage of phone calls monitored for accuracy	50%	75%	100%
Percentage of surveys that are returned for areas of improvement	N/A	25%	50%
Percentage of departments that met quarterly for feedback	N/A	100%	100%

Budget Highlights

The County Ombudsman 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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 279,014	\$ 360,238	\$ 435,177	\$ 74,939	20.8%
Operating Expenditures	\$ 25,426	\$ 35,436	\$ 31,614	\$ (3,822)	-10.8%
Capital Outlay	\$ 11,584	\$0	\$0	-	0.0%
Total	\$ 316,024	\$ 395,674	\$ 466,791	\$ 71,117	18.0%
Authorized FT Positions	8	9	9	1	-



County Attorney

Mission Statement

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

Goals and Objectives

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

Performance Measures	2013	2014	2015
Number of incoming Litigation files processed	50	150	150
Number of incoming Claim files processed	5	4	5
Number of Subject files processed	27	33	40
Number of Grievance files processed	11	11	15
Number of SHAC files processed	2	1	2
Number of Freedom of Information Act Requests processed	336	469	490
Number of Ordinances composed for County Council	92	80	85
Number of Legal Opinions drafted	337	>500	>500

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 509,436	\$ 581,893	\$ 598,867	\$ 16,974	2.9%
Operating Expenditures	\$ 738,962	\$ 628,962	\$ 503,962	\$ (125,000)	-19.9%
Capital Outlay	\$ 8,720	\$ -	\$ -	-	0.0%
Total	\$ 1,257,118	\$ 1,210,855	\$ 1,102,829	\$ (108,026)	-8.9%
Authorized FT Positions	8	7	7	-	-

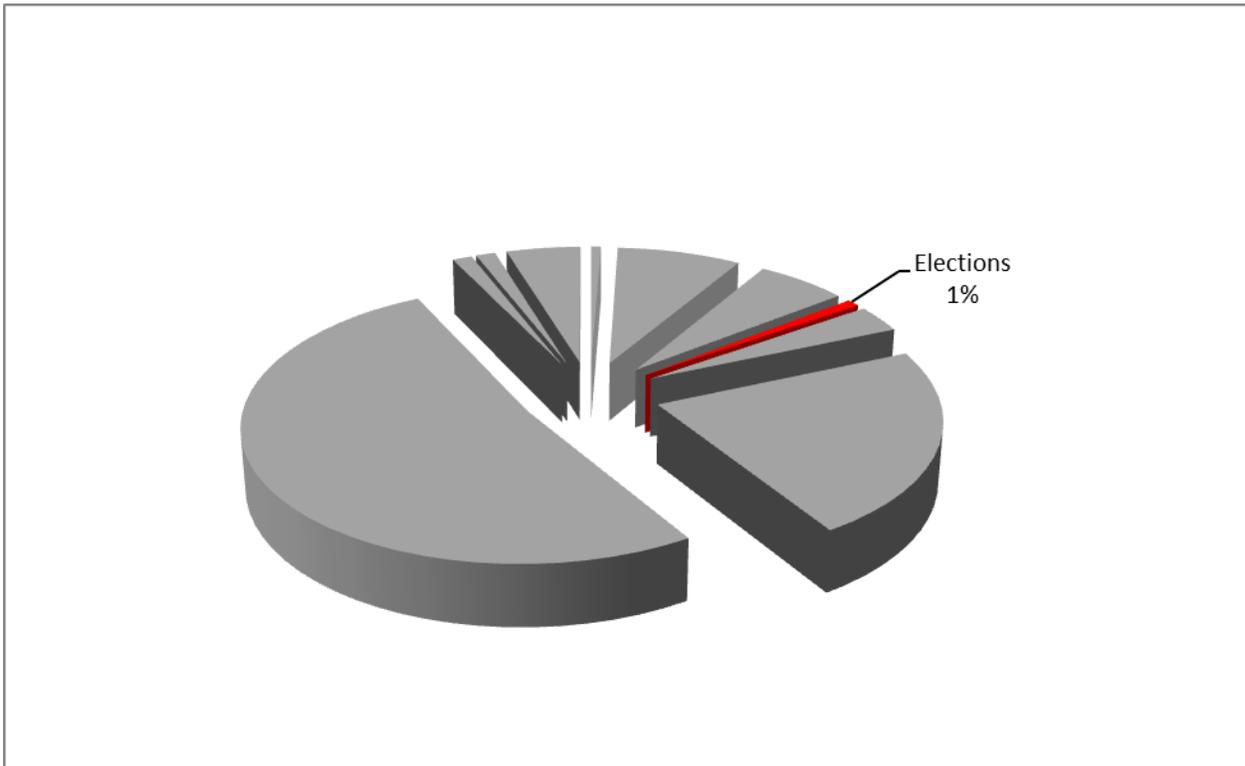


Board of Elections & Voter Registration

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 2015.





Board of Elections & Voter Registration

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

Performance Measures	2013	2014	2015
Provide a clean audit with zero discrepancies for each election conducted	0	1	5
Maintain at least 80% of all poll managers and actively recruit 20%	837	944	1,756
Provide documentation of innovative outreach activities established	1	2	5
Full implementation of the Richland County Voter Education Program	0	0	25
Completion of a comprehensive Standard Operating Procedures Manual	NA	NA	100%
Supplying a minimum of two laptops per polling location to assist poll workers with processing voters using the Electronic Voter's Registration List (EVRL)	57	69	149
Full implementation of Advanced Ballot Solutions services to ensure absentee ballot mailing and tracking features for all elections	0	721	12,000



Board of Elections & Voter Registration

Budget Highlights

The Board of Elections and Voter Registration were combined into one department in FY12.

The Board of Election and Voter Registration is funded through the Countywide General Fund. The expenditures roll up into the Election sub-category for reporting purposes.

Fiscal Plan

Board of Election and Voter Reg	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,211,248	\$ 1,000,655	\$ 1,041,080	\$ 40,425	4.0%
Operating Expenditures	\$ 113,934	\$ 222,848	\$ 222,848	\$ -	0.0%
Total	\$ 1,325,182	\$ 1,223,503	\$ 1,263,928	\$ 40,425	3.3%
Authorized FT Positions	15	16	16	-	-

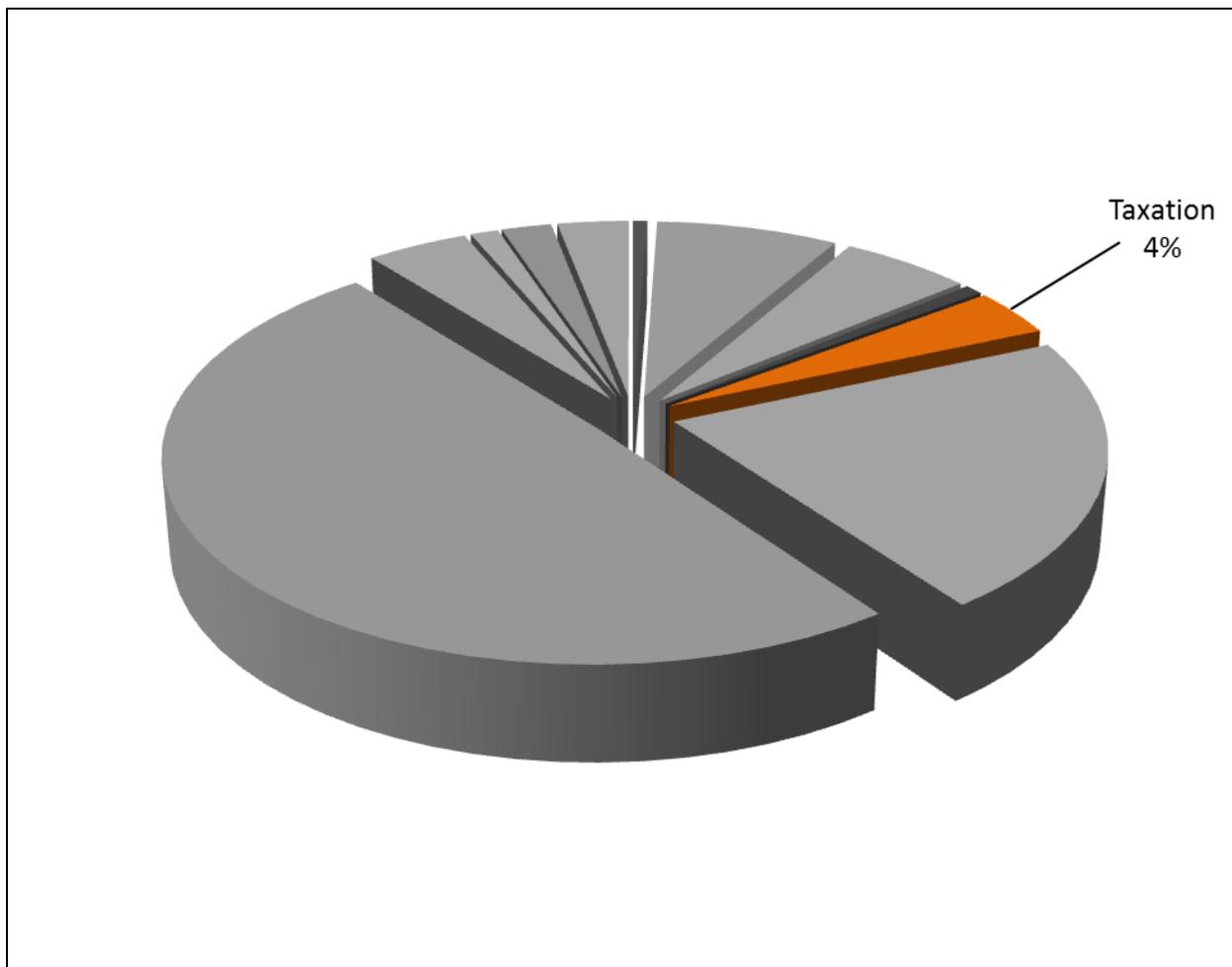


Taxation

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 2015.





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	2013	2014	2015
Number of tax notices prepared	532,873	544,475	550,000
Cost per tax notice prepared	\$2.14	\$2.39	\$2.42
Tax notices prepared per employee	25,375	25,927	26,190

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 978,107	\$ 991,987	\$ 1,115,051	\$ 123,064	12.4%
Operating Expenditures	\$ 145,234	\$ 207,162	\$ 217,162	\$ 10,000	4.8%
Capital Outlay	\$ 17,836	\$ 8,000	\$ -	\$ (8,000)	-100.0%
Total	\$ 1,141,177	\$ 1,207,149	\$ 1,332,213	\$ 125,064	10.4%
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 FY15 budget increased 2.7% due to a \$24,904 increase in Personnel however there was a decrease of \$20,528 in Operating Expenditures as well as \$4,300 in Capital.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 892,496	\$ 917,432	\$ 942,334	\$ 24,902	2.7%
Operating Expenditures	\$ 103,022	\$ 159,560	\$ 139,032	\$ (20,528)	-12.9%
Capital Outlay	\$ 5,578	\$ 4,300	\$ -	\$ (4,300)	-100.0%
Total	\$ 1,001,095	\$ 1,081,292	\$ 1,081,366	74	0.0%
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 FY15 budget is funded consistent with the fees expected to be collected.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 430,228	\$ 461,340	\$ 495,219	\$ 33,879	7.3%
Operating Expenditures	\$ 484,412	\$ 486,412	\$ 476,412	\$ (10,000)	-2.1%
Capital Outlay	\$ 2,000	\$ -	\$ -	\$ -	0.0%
Total	\$ 916,640	\$ 947,752	\$ 971,631	\$ 23,879	2.5%
Authorized FT Positions	8	8	8	-	-



Business Service Center

Mission Statement

It is the Business Service Center’s mission to serve Richland County’s diverse business community with outstanding customer service by

- collecting business-related taxes and fees fairly, equitably, and conveniently
- issuing business-related licenses and permits accurately and promptly
- enforcing the County’s business requirements effectively, efficiently, and equitably
- 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	2013	2014	2015
Number of online payments	1,926	2,119	2,330
Percentage of businesses renewing by deadline	53%	58%	60%
Number of new businesses	1,747	1,834	1,925
Number of businesses obtaining BL’s by the deadline	4,090	4,295	4,424

*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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 270,381	\$ 328,556	\$ 338,598	\$ 10,042	3.1%
Operating Expenditures	\$ 44,563	\$ 50,042	\$ 50,042	\$ -	0.0%
Capital Outlay	\$ 2,856	\$ -	\$ -	\$ -	0.0%
Total	\$ 317,800	\$ 378,598	\$ 388,640	\$ 10,042	2.7%
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.
- Maintain a sales assessment ratio of not less than 95 percent overall.
- Equalize the value of all real property of the county.
- Hear all grievances and appeals from the valuation and assessment fixed by law.

Performance Measures	2013	2014	2015
Property Totals	159,000	159,900	160,400
Appeals – Request for Review	3,513	3,000	3,000
Appeals to Board	32	25	20
Sales Assessment Ratio	95%	98%	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 FY15 budget is funded at a continuation level which includes costs associated with handling appeals due to property reassessment.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,658	\$ 10,496	\$ 10,496	\$ -	0.0%
Operating Expenditures	\$ 235	\$ 1,387	\$ 1,387	\$ -	0.0%
Total	\$ 2,325	\$ 11,883	\$ 11,883	\$ -	0.0%



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	2013	2014	2015
Parcel Count for Real Property	168,400	169,400	171,400
Deeds Processed	14,100	15,500	16,500
Index of inequality	95%	97%	98%
Appeals for tax year	3,513	3,000	6,500
Parcels Revised	2	2	5
New Mobile Homes Appraised	90	100	100

Budget Highlights

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

For FY15, increases in the operating budget are associated with office supplies and computer maintenance.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,721,973	\$ 1,809,277	\$ 1,864,438	\$ 55,161	3.0%
Operating Expenditures	\$ 115,094	\$ 198,578	\$ 201,508	\$ 2,930	1.5%
Capital Outlay	\$ 19,888	\$ -	\$ -	\$ -	0.0%
Total	\$ 1,856,955	\$ 2,007,855	\$ 2,065,946	\$ 58,091	2.9%
Authorized FT Positions	37	36	36	-	-

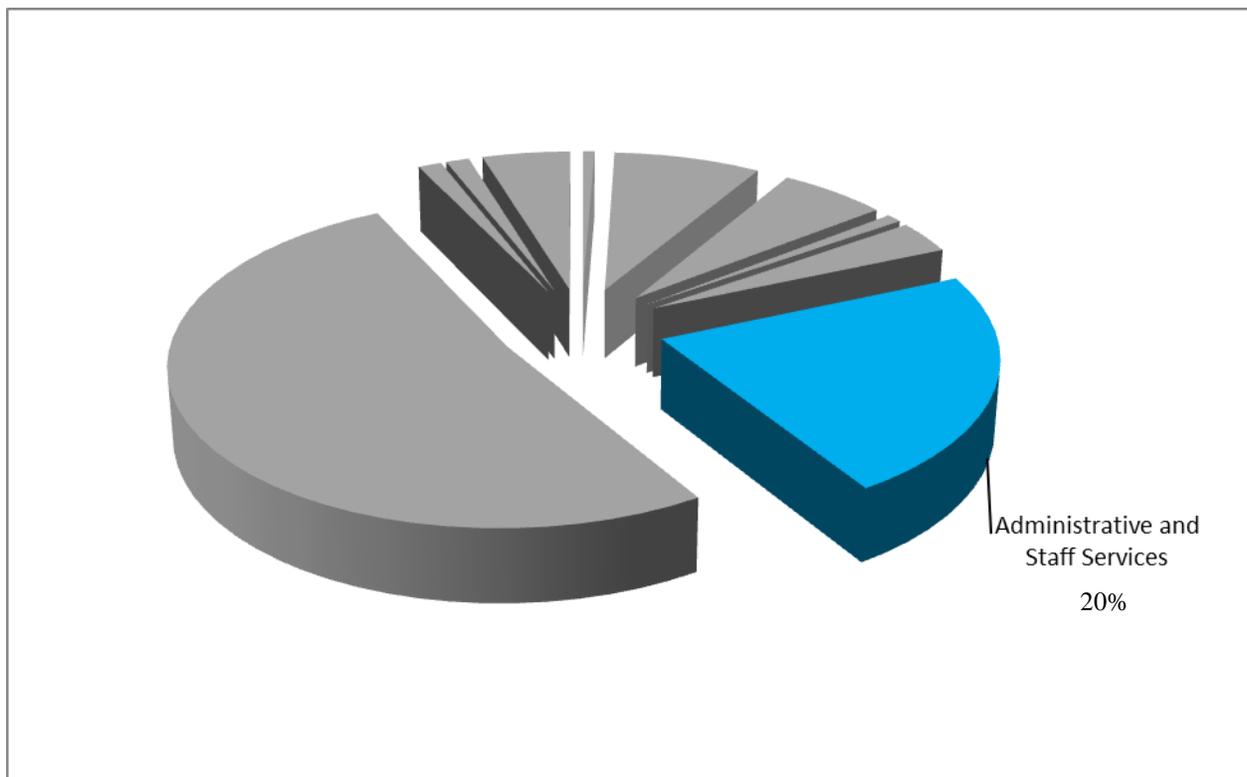


Administrative and Staff Services

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

- Finance
- Procurement
- CASA
- Register of Deeds
- Human Resources
- Court Administrator
- Information Technology
- GIS
- Central Services
- 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 20% of the General Fund Expenditures for fiscal year 2015.





Finance

Mission Statement

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

Goals and Objectives

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

Performance Measures	2013	2014	2015
Date audited CAFR published	12/01/13	12/01/14	12/01/15
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 Highlight

Finance is funded through the Countywide General Fund. The expenditures roll up into the Administration & Staff Services sub-category for reporting purposes. The FY15 budget includes an increase in Personnel Expenditures of 2.3%.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,294,366	\$ 1,316,130	\$ 1,346,082	\$ 29,952	2.3%
Operating Expenditures	\$ 211,722	\$ 193,817	\$ 193,817	\$ -	-
Capital Outlay	\$ 8,290	\$ -	\$ -	\$ -	-
Total	\$ 1,522,667	\$ 1,509,947	\$ 1,539,899	\$ 29,952	2.0%
Authorized FT Positions	24	24	24	-	-



Procurement

Mission Statement

We strive to provide ethical, transparent, reliable, efficient, and simplified streamlined services; to reinforce our race and gender-neutral socioeconomic process and expand opportunities. This will allow us to maintain the public's trust by emphasizing cooperation and collaboration through best value and quality conscious 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	2013	2014	2015
Improve evaluation of contractors	5%	5%	5%
Decrease administrative processing time for small purchases	5%	5%	5%
Widen competition	10%	10%	10%
Make solicitations available electronically	5%	5%	5%
Increase cooperative purchase	10%	10%	10%
Improve decimation of information	5%	5%	5%
Improve delivery requirements	5%	5%	5%

Budget Highlights

Procurement is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the

Administration & Staff Services sub-category for reporting purposes.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 335,964	\$ 415,068	\$ 367,025	\$ (48,043)	-11.6%
Operating Expenditures	\$ 16,595	\$ 18,009	\$ 18,009	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 352,559	\$ 433,077	\$ 385,034	\$ (48,043)	-11.1%
Authorized FT Positions	7	7	7	0	-



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. RCCASA is required by statute to provide a Guardian ad Litem for 100% of the children whose interest is before the Richland County Family Court for Child Abuse/Neglect issues.

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.
- 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	2013	2014	2015
Volunteers trained	100	100	100
There will be zero staff GAL appointments	13	0	0
CASA attorney represents CASA GAL in court	100%	100%	100%
CASA staff accompany GAL to court	100%	100%	100%
CASA will post learning sessions on website.	15	15	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 FY15 budget increased 28.4% due to a \$187,931 increase in Personnel Expenditures for three new Case Coordinators.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 619,681.15	\$ 662,882.00	\$ 850,813.00	\$ 187,931.00	28.4%
Operating Expenditures	\$ 12,139	\$ 14,510	\$ 14,510	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 631,821	\$ 677,392	\$ 865,323	\$ 187,931	27.7%
Authorized FT Positions	13	13	16	-	-



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	2013	2014	2015
Amount of 3% rebate checks	\$109,272	\$122,826	\$127,124
Number of days to cashier/scan documents	1.42	1.41	1.41
Number of days to index documents	4.41	3.59	3.10
Average rating per customer	90.1%	90%	90.2%
Rolls of Microfilm processed	83	89	90

Budget Highlights

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 415,430	\$ 528,426	\$ 545,139	\$ 16,713	3.2%
Operating Expenditures	\$ 301,618	\$ 310,694	\$ 320,694	\$ 10,000	3%
Capital Outlay	\$ 24,384	\$ 60,000	\$ -	\$ (60,000)	-100%
Total	\$ 741,433	\$ 899,120	\$ 865,833	\$ (33,287)	-3.7%
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	2013	2014	2015
HR Cost per County Position*	\$456	\$474	\$475
Number of county positions per HR FTE*	185	208	200
County-wide turnover rate	16%	17%	16%
Number of applications processed	4,379	4,375	4,500
Number of training classes held	20	25	20

* (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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 516,696	\$ 598,711	\$ 625,029	\$ 26,318	4.4%
Operating Expenditures	\$ 270,472	\$ 372,917	\$ 302,917	\$ (70,000)	-18.8%
Capital Outlay	\$ 838	\$ -	\$ -	\$ -	-
Total	\$ 788,006	\$ 971,628	\$ 927,946	\$ (43,682)	-4.5%
Authorized FT Positions	10	10	11	-	-



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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 203,989	\$ 210,303	\$ 215,035	\$ 4,732	2.3%
Operating Expenditures	\$ 644,803	\$ 587,580	\$ 622,580	\$ 35,000	6.0%
Capital Outlay	\$ 23,919	\$ -	\$ -	\$ -	0.0%
Total	\$ 872,711	\$ 797,883	\$ 837,615	\$ 39,732	5.0%
Authorized FT Positions	5	5	5	-	-



Court Administrator

Mission Statement

The mission of Richland County Court Administrator is to provide 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 Traffic Court, Preliminary Hearings Court, Orders Division, Jury Trial Court, Civil Mediation Court, and the Cashier Division by maintaining statistics of cases filed and disposed, scheduling hearings and trials, certifying dispositions, issuing and executing Orders of the Court, and receipting and disbursing all fines and fees.
- Monitor and improve the Central Domestic Violence Court Division by maintaining statistics for the Court and the Solicitor's Office on cases filed and disposed, tracking offenders' compliance with Court ordered Domestic Violence counseling and participation in Pre-Trial Intervention, and participating in quarterly CDV committee meetings.
- Monitor and improve the Bond Court Division by scheduling bond hearings, disbursing all bonds posted to the trial courts in a timely manner, and maintaining statistics on hearings for detainees and walk-ins.
- Monitor and improve the Setoff Debt Division's magisterial county-wide debt collections processing center by conducting quality control of all Magistrate District and Central Court fines due, processing notifications and reports to South Carolina Associations of Counties for processing of fines through the Department of Revenue, and maintaining statistics on fines collected.
- Work towards the completion of design and building of the new Decker Center Central Court facility by meeting with the architect and various project partners, supporting the Steering Committee and Adhoc Committees, and working with Facilities and Procurement.

Performance Measures	2013	2014	2015
Total Fines/Fees collected at Central Court	\$3,176,539	\$3,523,601	\$3,600,000
Total Bonds collected	\$459,474	\$655,408	\$660,000
Total preliminary hearings for General Session cases	5,443	5,676	5,800
Total criminal, traffic, criminal domestic violence, parking and civil cases filed	35,799	45,478	47,000
Total defendants processed through Bond Court	9,718	10,070	10,000
Number of criminal domestic violence victims	427	444	450



Court Administrator

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,201,352	\$ 1,312,261	\$ 1,342,618	\$ 30,357	2.3%
Operating Expenditures	\$ 41,614	\$ 41,869	\$ 42,869	\$ 1,000	2.4%
Capital Outlay	\$ 3,904	\$ -	\$ -	\$ -	0.0%
Total	\$ 1,246,870	\$ 1,354,130	\$ 1,385,487	\$ 31,357	2.3%
Authorized FT Positions	31	31	31	-	-



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 lead a major security effort to ensure the highest possible level of security of the county's systems and data. Towards that goal, RCIT will work with security experts to perform assessments and recommendations. Staff will receive training on the latest security tools and will deploy new features to tighten security, increase encryption, reduce spam, thwart hackers, viruses, malware, and electronic terrorism.
- RCIT will 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 expand and enhance the county's Wide Area Network in an ongoing effort to increase network bandwidth at reduced costs and provide County departments with enhanced efficiencies.
- RCIT will continue exploring public cloud computing while enhancing our existing private county cloud. RCIT will strategically move systems to the public cloud whenever cost effectiveness and security are ensured.
- RCIT will continue collaboration with ConnectSC to explore expanding Broadband to underserved areas in Richland County.
- RCIT will strategically extend Web 2.0 technologies to improve county's ability to have interactive engagement with its citizens.
- RCIT will continue expansion of an enterprise imaging/document management system.
- RCIT will facilitate the success of an enterprise system for Planning, Public Works, Fire Marshal, Building Inspections, and Ombudsman.

Performance Measures	2013	2014	2015
Number of work orders processed from Help Desk	9,700	9,700	9,800
Total County employees supported per IT position	41	41	41
Total cost per County employee	\$1,714	\$1,800	\$1,800
Number of ASK IT training sessions	280	280	280
Total number of Internet Tax payments(millions)	41,569	41,569	41,569
Number of training classes conducted for County employees	60	60	60

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 3,538,186	\$ 3,660,136	\$ 3,802,751	\$ 142,615	3.9%
Operating Expenditures	\$ 1,513,000	\$ 1,405,236	\$ 1,405,236	\$ -	0.0%
Capital Outlay	\$ 284,169	\$ 367,500	\$ 407,500	\$ 40,000	10.9%
Total	\$ 5,335,356	\$ 5,432,872	\$ 5,615,487	\$ 182,615	3.4%
Authorized FT Positions	48	48	49	1	-



GIS

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 17,820	\$ 32,565	\$ 32,565	\$ -	0.0%
Operating Expenditures	\$ 99,309	\$ 147,080	\$ 147,080	\$ -	0.0%
Total	\$ 117,130	\$ 179,645	\$ 179,645	\$ -	0.0%



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 FY15 includes:

- \$370,000 for billing services for the contract with EMSMC.
- Other items budgeted here include bank fees (115,000), unemployment contribution (\$233,000), and grant match (\$283,017).

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 13,491,816	\$ 20,003,125	\$ 17,328,125	\$ (2,675,000)	-13.4%
Operating Expenditures	\$ 889,368	\$ 1,079,017	\$ 1,154,017	\$ 75,000	7.0%
Capital Outlay	\$ -	\$ -	\$ 690,000	\$ 690,000	0.0%
Total	\$ 14,381,185	\$ 21,082,142	\$ 19,172,142	\$ (1,910,000)	-9.1%

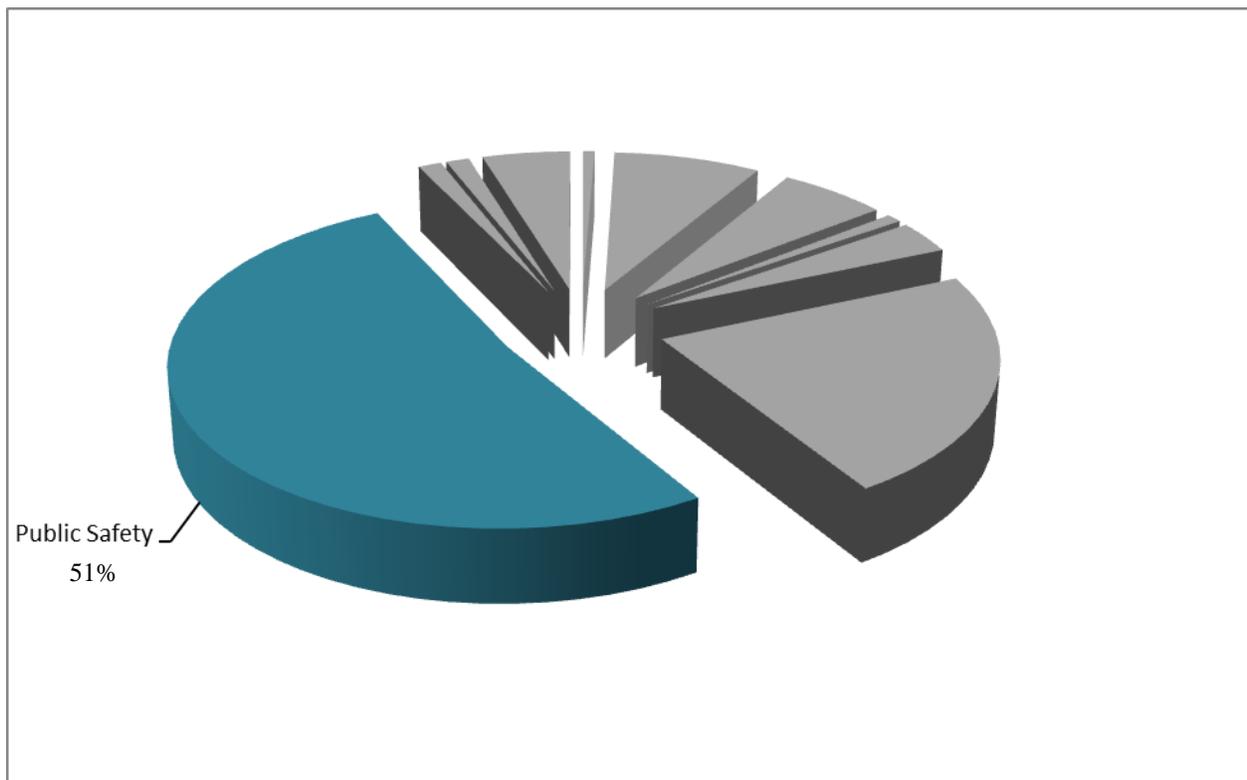


Public Safety

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 51% of the General Fund Expenditures for fiscal year 2015.





Sheriff

Mission Statement

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

Goals and Objectives

- Reduce property and violent crimes through intensified community education and collaboration.
- Increase technology assisted real-time actionable intelligence.
- Maintain effective response times throughout the County.
- Reduce fuel consumption by continuing to monitor activity and modify the Vehicle Policy to focus on core mission capability for patrol and investigations.
- Foster strong relationships and cultural understanding with minority communities.
- Maintain direct coordination and cooperation with Federal, State and Local law enforcement, public safety, and military partners for Homeland Defense.
- Expand and consolidate 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.

For FY15, there was an increase in Personnel of \$597,268 for two Deputy Sheriff positions. Operating costs increased \$267,510 due to the need for safety equipment and updates.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 27,741,737	\$ 27,636,892	\$ 28,234,160	\$ 597,268	2.2%
Operating Expenditures	\$ 5,830,329	\$ 6,498,030	\$ 6,765,540	\$ 267,510	4.1%
Capital Outlay	\$ 491,039	\$ 465,112	\$ 331,281	\$ (133,831)	-28.8%
Total	\$ 34,063,106	\$ 34,600,034	\$ 35,330,981	\$ 730,947	2.1%
Authorized FT Positions	561	583	585	2	-



Sheriff

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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,515,228	\$ 1,415,059	\$ 1,424,183	\$ 9,124	0.6%
Total	\$ 1,515,228	\$ 1,415,059	\$ 1,424,183	\$ 9,124	0.6%
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	2013	2014	2015
Erroneous release	0	0	0
Employees receive minimum required training by SC Jail standards	100%	100%	100%
Complaints from outside agencies	3	1	0
Number in custody inmate deaths	0	1	0
Reduce inmate grievances by 10%	680	634	0
Maintain or reduce operating the facility	5%	2%	1%
Increase officer graduation rate	75%	96%	98%

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 12,242,575	\$ 12,493,479	\$ 13,297,556	\$ 804,077	6.4%
Operating Expenditures	\$ 7,327,406	\$ 8,382,465	\$ 8,398,857	\$ 16,392	0.2%
Capital Outlay	\$ 406,225	\$ -	\$ -	\$ -	-
Total	\$ 19,976,206	\$ 20,875,944	\$ 21,696,413	\$ 820,469	3.9%
Authorized FT Positions	336	336	336	-	-



Emergency Services- Administration

Mission Statement

It is the mission of Richland County Emergency Services- Administration is 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- Administration

Performance Measures	2013	2014	2015
Number of EMS responses	59,800	60,600	65,602
Number of Emergency calls (Fire Marshal)	77	80	51
EMS responses per employee (average per month)	29	30	26
Number of patients transported	42,391	42,400	43,469
Number of community education programs conducted - schools	103	120	90
EMS response within 5.5 minutes	18%	20%	21%
EMS response within 8 minutes	28%	30%	29%
EMS response within 10.5 minutes	26%	24%	25%
Number of EMS education hours	237	250	172
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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 530,490	\$ 534,926	\$ 550,090	\$ 15,164	2.8%
Operating Expenditures	\$ 58,008	\$ 90,225	\$ 90,225	\$ -	0.0%
Capital Outlay	\$ 11,147	\$ 105,250	\$ 109,000	\$ 3,750	3.6%
Total	\$ 599,645	\$ 730,401	\$ 749,315	\$ 18,914	2.6%
Authorized FT Positions	8	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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 9,616,048	\$ 9,553,947	\$ 10,761,879	\$ 1,207,932	12.6%
Operating Expenditures	\$ 1,945,224	\$ 2,050,399	\$ 2,285,999	\$ 235,600	11.5%
Capital Outlay	\$ 214,596	\$ 348,200	\$ 459,600	\$ 111,400	32.0%
Total	\$ 11,775,868	\$ 11,952,546	\$ 13,507,478	\$ 1,554,932	13.0%
Authorized FT Positions	180	180	180	-	-



Planning

Mission Statement

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

Goals and Objectives

- 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 the utilization of GIS tools and analysis in the planning process as well as partnering with business and civic groups in County Planning Projects.

Performance Measures	2013	2014	2015
Customer Service classes offered	1	2	3
Agency attendance at monthly DRT meetings	12	12	12
New development regulations drafted	18	6	6

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,144,173	\$ 1,210,434	\$ 1,279,442	\$ 69,008	5.7%
Operating Expenditures	\$ 77,409	\$ 135,379	\$ 205,379	\$ 70,000	51.7%
Capital Outlay	\$ 1,892	\$ -	\$ 22,866	\$ 22,866	-
Total	\$ 1,223,473	\$ 1,345,813	\$ 1,507,687	\$ 161,874	12.0%
Authorized FT Positions	22	20	21	1	-



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 FY15 budget shows an increase of 13.3% due to a \$165,541 increase in Personnel Expenditures due to three new positions.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 1,148,082	\$ 1,248,913	\$ 1,414,454	\$ 165,541	13.3%
Operating Expenditures	\$ 232,883	\$ 243,797	\$ 479,797	\$ 236,000	96.8%
Capital Outlay	\$ 46,164	\$ 28,000	\$ 148,000	\$ 120,000	428.6%
Total	\$ 1,427,129	\$ 1,520,710	\$ 2,042,251	\$ 521,541	34.3%
Authorized FT Positions	25	25	28	3	-



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	2013	2014	2015
Number of cases handled	3,147	3,461	3,808
Cost per call	\$629	\$692	\$762

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 740,348	\$ 755,283	\$ 782,033	\$ 26,750	3.5%
Operating Expenditures	\$ 654,720	\$ 700,160	\$ 782,868	\$ 82,708	11.8%
Capital Outlay	\$ 155,222	\$ -	\$ 114,000	\$ 114,000	0.0%
Total	\$ 1,550,289	\$ 1,455,443	\$ 1,678,901	\$ 223,458	15.4%
Authorized FT Positions	9	9	10	-	-



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	2013	2014	2015
Number of complaints responded to	12,249	12,400	12,300
Number of animals impounded	5,006	5,200	5,100
Number of violation notices issued	1,852	2,100	2,000
Number of citations issued	430	500	470
Number of animals licensed	5,804	5,700	5,750
Amount of license fees collected	\$36,886	\$35,000	\$36,000

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 454,008	\$ 497,438	\$ 528,713	\$ 31,275	6.3%
Operating Expenditures	\$ 543,744	\$ 554,320	\$ 563,212	\$ 8,892	1.6%
Capital Outlay	\$ 159,288	\$ -	\$ -	\$ -	0.0%
Total	\$ 1,157,040	\$ 1,051,758	\$ 1,091,925	\$ 40,167	3.8%
Authorized FT Positions	12	12	13	-	-

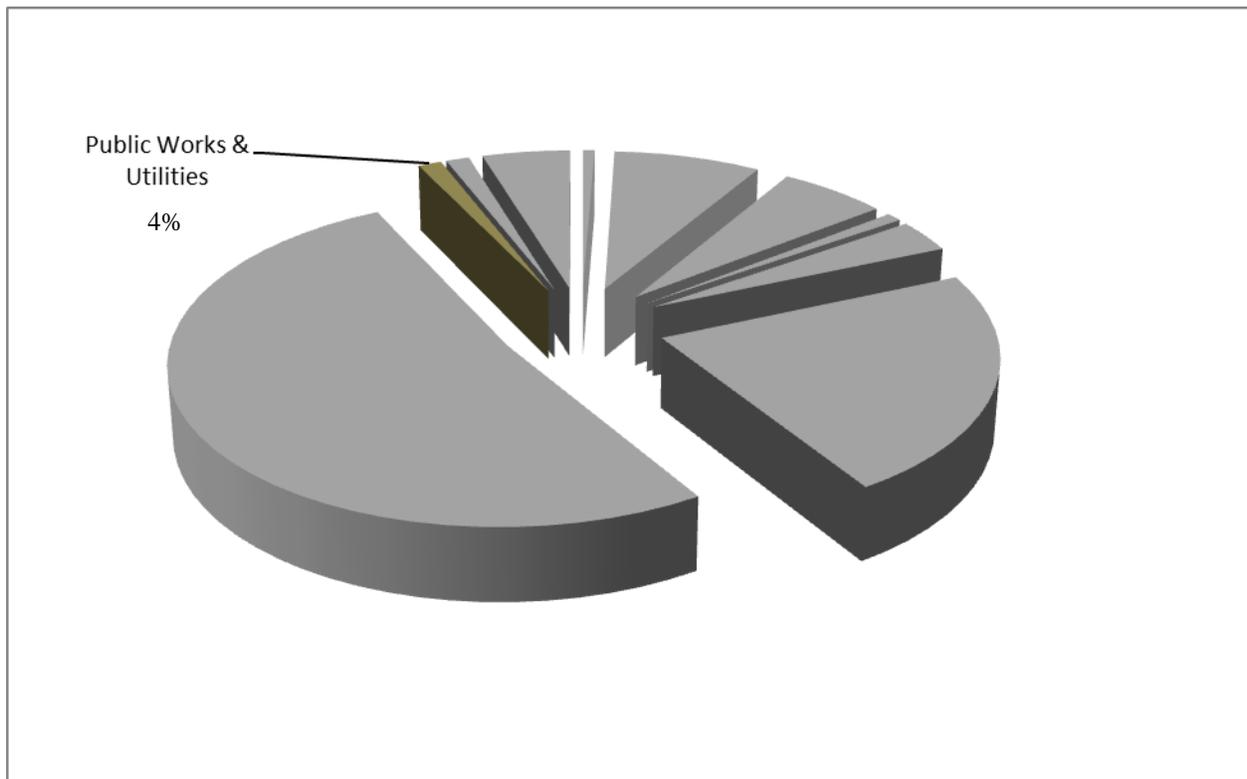


Public Works & Utilities

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 4% of the General Fund Expenditures for fiscal year 2015.





Public Works & Utilities

Mission Statement

To provide professional and timely operational support to the Engineering, Roads/Drainage, and Storm water programs of the Department of Public Works.

Goals and Objectives

- Develop a secured database, Attendance Enterprise Leave Management module in order to track all time off requests to eliminate paperwork.
- Enhance communication means to improve employee relations.
- Implement Attendance Enterprise Employee Self Service (ESS) module to the Time Clock Software allowing employees to track their attendance and benefit information.

Performance Measures	2013	2014	2015
Ability to enter hours worked.	NA	Purchase of Software and Program Implementation	Train employees on new software
Ability to access work schedule and archived time card information.	NA	Purchase of Software and Program Implementation	Train employees on new software
Ability to request leave remotely online, check leave status, balances, and communicate with their supervisors by the messaging system.	NA	NA	Program Implementation and Training

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 326,440	\$ 303,538	\$ 314,115	\$ 10,577	3.5%
Operating Expenditures	\$ 34,399	\$ 38,035	\$ 38,035	\$ -	0.0%
Capital Outlay	\$ 1,201	\$ -	\$ -	\$ -	0.0%
Total	\$ 362,040	\$ 341,573	\$ 352,150	\$ 10,577	3.1%
Authorized FT Positions	7	7	7	-	-



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

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

Performance Measures	2013	2014	2015
Dirt Roads Reviewed	Engineer prepared low volume paving manuals	Begin paving roads using Low volume Paving and begin working on South Paving Contract. Update current dirt road ranking by council districts.	Continue paving 45 low volume roads and 14 south paving roads. Begin outreach of the rest of the paving program.
Activate pavement view	Start inspecting all County paved roads and assign a ranking value to them	Working on establishing a contract to evaluate all County paved roads and assign a ranking value to them	Spend at least 2 million on Pavement Preservation after having all of the County's paved roads rated on the overall condition index (OCI)
Evaluate development roads	Start revisions to Road Design Manual and look at acceptance of Easements	Continue to meet with City of Columbia and Lexington County to discuss changes to the Road Standards	Re-establish communication with City of Columbia, Lexington County and the New Development Div. of public works to update and standardize the road standards.
Pavement Marking	Implement a striping program for paved roads	Implement a striping program for paved roads	Implement a striping program for paved roads
Intersection Safety	Obtained 3 Grants for repairs	Working on LPA agreement	Complete construction of first 3 Grants and apply for additional grants

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 378,823	\$ 364,312	\$ 352,717	\$ (11,595)	-3.2%
Operating Expenditures	\$ 64,835	\$ 65,135	\$ 65,135	\$ -	0.0%
Capital Outlay	\$ 8,776	\$ -	\$ -	\$ -	-
Total	\$ 452,434	\$ 429,447	\$ 417,852	\$ (11,595)	-2.7%
Authorized FT Positions	10	9	9	-	-



Support Services

Mission Statement

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

Goals and Objectives

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 265,272	\$ 268,604	\$ 274,670	\$ 6,066	2.3%
Operating Expenditures	\$ 10,585	\$ 13,240	\$ 13,240	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 275,857	\$ 281,844	\$ 287,910	\$ 6,066	2.2%
Authorized FT Positions	4	4	4	-	-



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.
- Reduce the environmental impact of the County fleet operation by continuing to add gas-electric hybrids to fleet.
- Continue to develop the use of Fleet Management Information System (FMIS) to manage fleet and control costs.
- Increase Fleet Management presence to County departments by regular User meetings and website development.

Performance Measures	2013	2014	2015
Percentage of PM services completed versus scheduled	105%	109%	110%
Increase Preventative Maintenance services completed	3,271	3,200	3,250
Percentage of work orders including PM service	49%	47%	50%
Reduced Scheduled Preventative Maintenance No-Shows	176	72	60

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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 93,255	\$ 93,034	\$ 101,623	\$ 8,589	9.2%
Operating Expenditures	\$ 103,224	\$ 77,404	\$ 77,404	\$ -	0.0%
Capital Outlay	\$ 71,850	\$ -	\$ -	\$ -	0.0%
Total	\$ 268,329	\$ 170,438	\$ 179,027	\$ 8,589	5.0%
Authorized FT Positions	2	2	2	-	-



Facilities and Ground

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	2013	2014	2015
Create in-house project team for continuous facility improvement	Project Manager continued the evaluation of all Facilities stressing the major operating systems to include HVAC, roof systems, and elevators.	Project Manager will continue to evaluate and monitor major systems and adjust the 10 year CIP in field condition and equipment depreciation	Create a dedicated, proactive in-house project team that will identify facility improvements, evaluate in-house projects, work closely with the PM to ensure quality.
Reduce power consumption	Completion of the EECBG projects at Administration/ Health/EMS complex and partial completion of 50% of the lighting in the Judicial Center.	Continuations of In-house projects as funds become available to include light and ballast change-out. Seek additional funds/grants through the sustainability office. Be proactive in energy efficient through new construction or renovations with the Decker Center project being the benchmark for future work.	Continue with seeking additional grant funding. Will also evaluate lighting upgrades to LED lighting and continue working with SCE&G to maximize the efficiency of all equipment replacements. Be proactive in energy efficiency in new construction and renovations. Identify energy efficiency items for CIP tracking



Facilities and Ground

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. For FY15, funds were provided for one new position, Building Custodian and additional funds were budgeted for an anticipated increase in utilities.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
F&G Maintenance	\$ 1,855,340	\$ 1,949,665	\$ 2,119,417	\$ 169,752	8.7%
Judicial Center	\$ 131,893	\$ 231,292	\$ 151,292	\$ (80,000)	-34.6%
2020 Hampton St.	\$ 300,535	\$ 429,663	\$ 152,212	\$ (277,451)	-64.6%
1221 Gregg St.	\$ 10,293	\$ 20,515	\$ 20,515	\$ -	0.0%
1400 Huger St.	\$ 18,343	\$ 22,049	\$ 22,049	\$ -	0.0%
PW, 400 Powell Rd.	\$ 54,545	\$ 34,795	\$ 51,795	\$ 17,000	48.9%
Sheriff Substation	\$ 4,565	\$ 12,200	\$ 12,200	\$ -	0.0%
Voting Machine Whse.	\$ 3,030	\$ 11,885	\$ 4,200	\$ (7,685)	-64.7%
Sheriff's Dept.	\$ 15,951	\$ 32,403	\$ 32,403	\$ -	0.0%
DSS, 3220 Two Notch	\$ 80,040	\$ 24,197	\$ 33,997	\$ 9,800	40.5%
Eastover Magistrate	\$ 1,847	\$ 5,553	\$ 5,553	\$ -	0.0%
EMS Substations	\$ 13,890	\$ 23,794	\$ 23,794	\$ -	0.0%
Beatty Rd. Dutch Fork Mag.	\$ 18,475	\$ 27,092	\$ 27,092	\$ -	0.0%
Pineview	\$ 14,448	\$ 23,771	\$ 23,771	\$ -	0.0%
Decker	\$ 20,184	\$ 28,737	\$ 28,737	\$ -	0.0%
Utilities	\$ 1,587,849	\$ 1,714,034	\$ 1,833,404	\$ 119,370	7.0%
Total	\$ 4,131,228	\$ 4,591,645	\$ 4,542,431	\$ (49,214)	-1.1%
Authorized FT Positions	46	44	45	-	-

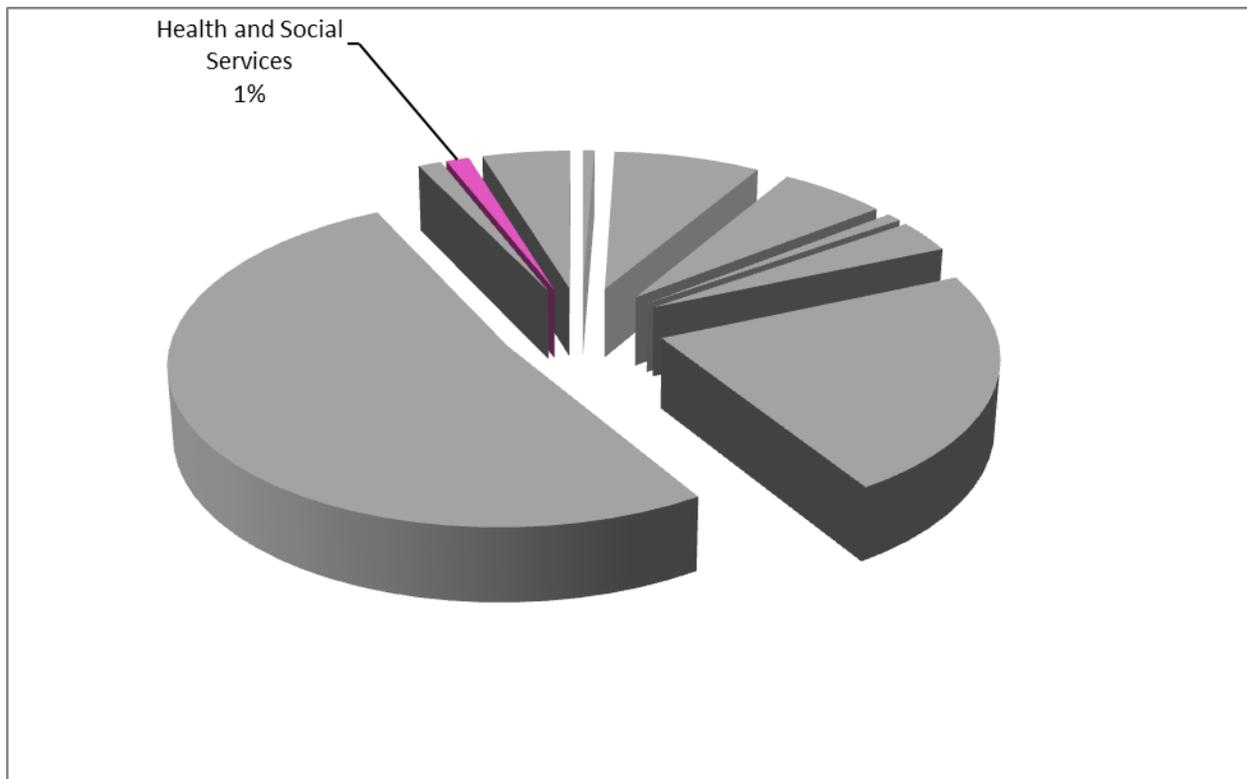


Health and Human Services

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

- Health Department
- Vector Control
- Department of Social Services (DSS)
- 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 2015.





Health Department

Mission Statement

To promotion and protection of the health of the public and the environment through the preventive health and services provided by the Richland County Health Department staff.

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.
- Timely scheduling of client appointments within the specified programmatic time frames.
- Timely answering 90% of client calls within 180 seconds by our Centralized Appointment Team

Performance Measures	2013	2014	2015
Percentage of customers reporting “good or very good” satisfaction	95%	95%	98%
Timely scheduling of appointments	NA	91%	92%
% of calls answered within 180 seconds	NA	85%	90%

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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 6,782	\$ 9,944	\$ 9,053	\$ (891)	-9%
Operating Expenditures	\$ 38,737	\$ 50,701	\$ 50,701	\$ -	0.0%
Capital	\$ 3,053	\$ -	\$ -	\$ -	0.0%
Total	\$ 48,572	\$ 60,645	\$ 59,754	\$ (891)	-1.5%



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	2013	2014	2015
Number of Traps Collected	527	213	550
Number of Premises Visited	147	0	125
Respond to Request within 6 days	76%	35%	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. For FY15, there was an overall decrease in Personnel and Operating Expenditures of \$22,804.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ -	\$ 225,136	\$ 217,332	\$ (7,804)	-3.5%
Operating Expenditures	\$ 260,833	\$ 47,875	\$ 32,875	\$ (15,000)	-31.3%
Total	\$ 260,833	\$ 273,011	\$250,207	\$ (22,804)	-8.4%
Authorized FT Positions	-	4	4	-	-



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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Operating Expenditures	\$ 92,398	\$ 97,307	\$ 97,307	\$ -	0%
Total	\$ 92,398	\$ 97,307	\$ 97,307	\$ -	0%



Conservation District

Mission Statement

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

Goals and Objectives

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

Indicator	Last FY 12-13	This FY 13-14	Next FY 14-15
Participation in community events/festivals	19	12	10
Youth presentations and programs			
• Number	67	56	50
• Attendees	1662	950	750
School projects mentored			
• Green Steps Schools	27	29	30
• Others	0	11	3
Teacher Training Programs			
• Programs	1	10	6
• Attendees	50	221	150
Technical workshops conducted	2	4	3

Budget Highlights

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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Personnel Expenditures	\$ 159,318	\$ 99,472	\$ 102,965	\$ 3,493	3.5%
Operating Expenditures	\$ 2,462	\$ -	\$ -	\$ -	0.0%
Total	\$ 161,780	\$ 99,472	\$ 102,965	\$ 3,493	3.5%
Authorized Positions	3	3	3	-	-



Outside Agency Funding

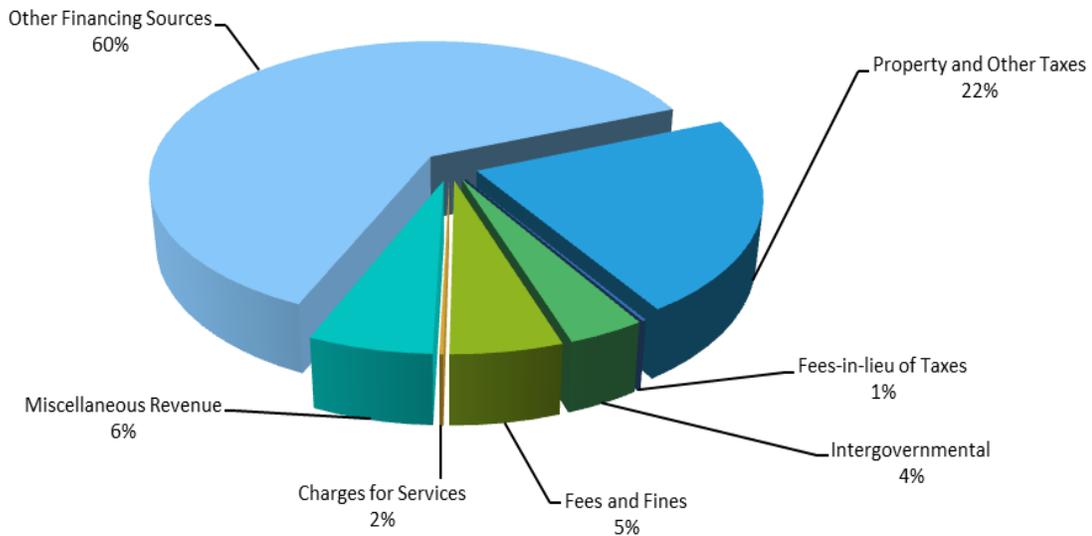
Agency	2013 Actual	2014 Adopted	2015 Adopted
Medical Indigent Care	\$ 1,696,267	\$ 1,389,743	\$ 990,355
Adjutant General	25,535	25,535	15,535
Senior Resources	302,406	302,406	302,406
Capital Senior Center	159,600	159,600	159,600
Alcohol & Drug Abuse	600,000	600,000	600,000
City Center Partnership	-	-	47,500
Communities in Schools	67,164	67,164	67,164
Clemson University	46,663	46,663	46,663
Discretionary Grant Funds	215,000	411,910	632,000
Business Improvement District	47,500	47,500	47,500
COC Military Affairs	4,540	4,540	4,540
Columbia Urban League	47,500	50,000	50,000
Community Relations Council	95,250	95,250	95,250
Central Midlands COG	178,432	178,432	178,432
Sexual Trauma Services	48,746	48,746	48,746
SC Military History Foundation	-	-	10,000
Total Expense	\$ 3,534,603	\$ 3,427,489	\$ 3,295,691



Special Revenue Sources and Uses

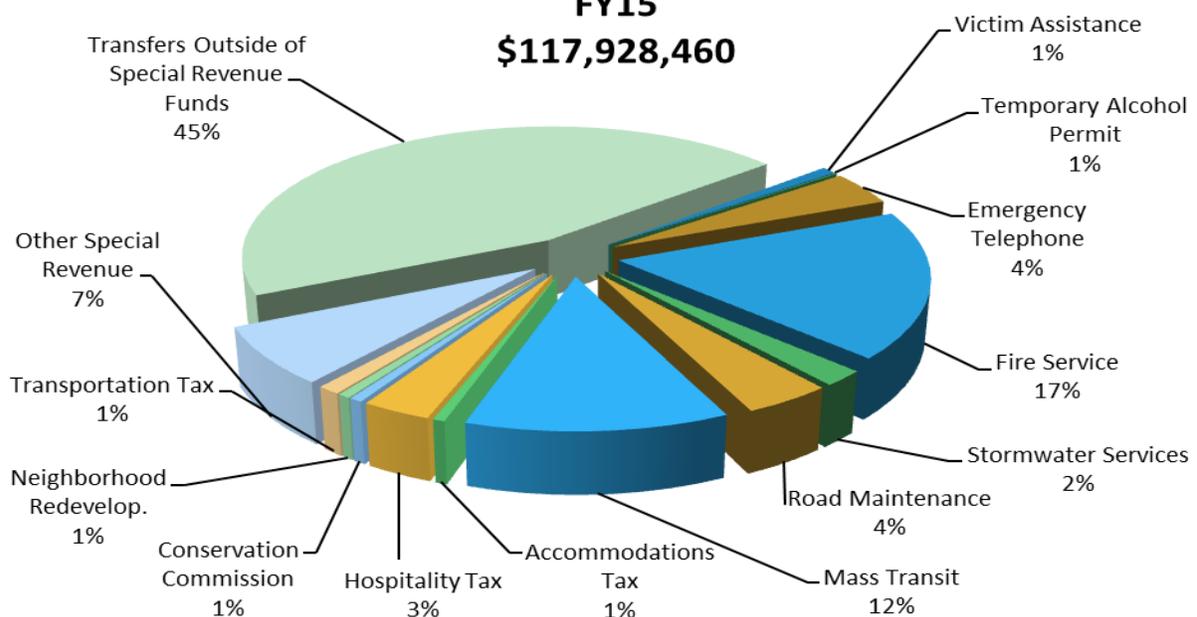
Where the Money Comes From (Sources)

FY15
\$117,928,460



Where the Money Goes (Uses)

FY15
\$117,928,460





Special Revenue Funds Budget Summary

Revenue by Source	2013 Actual	2014 Adopted	2015 Adopted
Property and Other Taxes	\$ 23,994,867	\$ 24,905,218	\$ 26,102,114
Fees-in-lieu of Taxes	\$ 852,583	\$ 214,139	\$ 212,886
Intergovernmental	\$ 5,792,253	\$ 4,488,932	\$ 4,357,000
Fees and Fines	\$ 6,157,416	\$ 6,182,633	\$ 6,325,000
Charges for Services	\$ 231,475	\$ 240,045	\$ 225,000
Miscellaneous Revenue	\$ 6,699,641	\$ 6,761,541	\$ 7,001,791
Other Financing Sources	\$ 10,093,740	\$ 11,650,346	\$ 73,704,669
Interest	\$ 6,882	\$ -	\$ -
Total	\$ 53,828,857	\$ 54,442,854	\$ 117,928,460

Department	2013 Actual	2014 Adopted	2015 Adopted
Victim Assistance			
Solicitor	\$ 112,848	\$ 115,667	\$ 115,667
Court Administration	\$ 135,889	\$ 141,169	\$ 141,169
Sheriff's Department	\$ 574,032	\$ 600,996	\$ 600,996
Detention Center	\$ 136,701	\$ 171,790	\$ 171,790
Transfer Out	\$ -	\$ 99,000	\$ 99,000
Total Victim Assistance	\$ 959,469	\$ 1,128,622	\$ 1,128,622
Temporary Alcohol Permit			
Capital	\$ -	\$ 250,000	\$ -
Solicitor	\$ 32,879	\$ 32,851	\$ 62,517
River Alliance	\$ 53,295	\$ 53,295	\$ 53,295
Appearance Commission	\$ 2,261	\$ 8,398	\$ 8,398
Transfer Out	\$ -	\$ 5,790	\$ 5,790
Total Temporary Alcohol	\$ 88,435	\$ 350,334	\$ 130,000
Total Emergency Telephone	\$ 3,582,177	\$ 5,479,447	\$ 5,504,308
Total Fire Service	\$ 21,820,224	\$ 23,905,685	\$ 24,407,951
Total Stormwater Services	\$ 2,057,343	\$ 3,628,176	\$ 3,429,000



Special Revenue Funds Budget Summary

Department	2013 Actual	2014 Adopted	2015 Adopted
Total Road Maintenance	\$ 8,611,697	\$ 5,722,678	\$ 6,334,089
Total Sales Tax	\$ -	\$ -	\$ 14,229,000
Total Accommodation Tax	\$ 815,066	\$ 768,512	\$ 648,075
Total Transportation Sales Tax	\$ -	\$ -	\$ 50,640,000
Total Hospitality Tax	\$ 6,707,284	\$ 6,651,992	\$ 6,035,000
Total Conservation Commission	\$ 909,613	\$ 780,000	\$ 725,000
Total Neighborhood Redevelop.	\$ 1,098,598	\$ 1,876,000	\$ 715,974
Other Special Revenue Funds			
Title IV D Civil Process	\$ 72,609	\$ 87,217	\$ 75,000
Solicitor Drug Court	\$ 57,000	\$ 110,000	\$ 57,000
Tourism Development Fee	\$ 1,110,424	\$ 1,200,000	\$ 1,200,000
Public Defender	\$ 2,247,777	\$ 2,754,191	\$ 2,669,441
Total Other Special Revenue	\$ 3,487,810	\$ 4,151,408	\$ 4,001,441
Total Special Revenue Funds	\$ 50,137,716	\$ 54,442,854	\$ 117,928,460

Authorized FT Positions	116	120	120
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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 by providing victims more information on court room procedures and the criminal justice system.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Assessments and Fees	\$ 268,238	\$ 460,000	\$ 460,000	\$ -	0.0%
Special Duty Fees	\$ 452,566	\$ 668,622	\$ 668,622	\$ -	0.0%
Total	\$ 720,804	\$ 1,128,622	\$ 1,128,622	\$ -	0.0%
Expenditures					
Solicitor	\$ 112,848	\$ 115,667	\$ 115,667	\$ -	0.0%
Court Administration	\$ 135,889	\$ 141,169	\$ 141,169	\$ -	0.0%
Sheriff's Department	\$ 574,032	\$ 600,996	\$ 600,996	\$ -	0.0%
Detention Center	\$ 136,701	\$ 171,790	\$ 171,790	\$ -	0.0%
Cost Allocation	\$ -	\$ 99,000	\$ 99,000	\$ -	-
Total	\$ 959,469	\$ 1,128,622	\$ 1,128,622	\$ -	0.0%
				-	
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

In FY15, funding was provided to the following: Solicitor, River Alliance, and the Appearance Commission to assist with various projects each department has. Also \$5,790 was transferred out to the General Fund.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Permit Fees	\$ 134,460	\$ 130,000	\$ 130,000	-	-
Other Financing Sources	\$ -	\$ 220,334	\$ -	\$ (220,334)	-100.0%
Total	\$ 134,460	\$ 350,334	\$ 130,000	\$ (220,334)	-62.9%
Expenditures					
Solicitor	\$ 32,879	\$ 32,851	\$ 62,517	\$ 29,666	90.3%
River Alliance	\$ 53,295	\$ 53,295	\$ 53,295	\$ -	-
Appearance Commission	\$ 2,261	\$ 8,398	\$ 8,398	\$ -	-
Capital	\$ -	\$ 250,000	\$ -	\$ (250,000)	-
Cost Allocation		\$ 5,790	\$ 5,790	\$ -	
Total	\$ 88,435	\$ 350,334	\$ 130,000	\$ (220,334)	-62.9%
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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
911 Revenues	\$ 2,091,848	\$ 2,100,000	\$ 2,000,000	\$ (100,000)	-4.8%
Use of Fund Balance	\$ -	\$ 886,787	\$ 1,011,648	\$ 124,861	14.1%
Transfer In	\$ 2,443,785	\$ 2,492,660	\$ 2,492,660	\$ -	0.0%
Total	\$ 4,535,633	\$ 5,479,447	\$ 5,504,308	\$ 24,861	0.5%
Expenditures					
Personnel Expenditures	\$ 157,247	\$ 242,939	\$ 242,939	\$ -	0.0%
Operating Expenditures	\$ 3,408,459	\$ 3,535,510	\$ 4,596,260	\$ 1,060,750	30.0%
Capital Outlay	\$ 16,471	\$ 1,089,350	\$ 653,461	\$ (435,889)	-40.0%
Data Processing Expense		\$ 600,000		\$ (600,000)	-100.0%
Cost Allocation	\$ -	\$ 11,648	\$ 11,648	\$ -	-
Total	\$ 3,582,177	\$ 5,479,447	\$ 5,504,308	\$ 24,861	0.5%
Authorized Positions	2	2	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

For FY15, one additional position was added.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	\$ 17,431,577	\$ 20,690,857	\$ 20,800,000	\$ 109,143	0.5%
Property Taxes-Delinquent	\$ 960,182	\$ -	\$ -	\$ -	0.0%
Fees in Lieu of Taxes	\$ 693,248	\$ -	\$ -	\$ -	-
Misc. Revenue	\$ 127,800	\$ 175,000	\$ -	\$ (175,000)	-
Water Assessment	\$ 1,187,979	\$ 1,450,000	\$ 1,450,000	\$ -	-
Interest Income	\$ 122	\$ -	\$ -	\$ -	-
Use of Fund Balance	\$ -	\$ 1,589,828	\$ 2,157,951	\$ 568,123	35.7%
Total	\$ 20,400,908	\$ 23,905,685	\$ 24,407,951	\$ 502,266	2.1%
Expenditures					
Personnel Expenditures	\$ 664,293	\$ 1,052,849	\$ 1,105,183	\$ 52,334	5.0%
Operating Expenditures	\$ 19,860,472	\$ 19,662,885	\$ 20,112,817	\$ 449,932	2.3%
Capital Outlay	\$ 465,458	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
Transfer Out	\$ 830,000	\$ 1,189,951	\$ 1,189,951	\$ -	-
Total	\$ 21,820,223	\$ 23,905,685	\$ 24,407,951	\$ 502,266	2.1%
Authorized FT Positions	10	14	15	3	-



Stormwater Service

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

- Continue moving Stormwater management to a more proactive program with the Countrywide Watershed Improvement Plan, complete one Capital Improvement Plan (CIP), and complete the Hollingshed Watershed Plan.
- Improve water quality in Richland County waters-of-the-state in compliance with NPDES, by identifying areas of pollution sources.
- Monitor, sample, and analyze storm water runoff for pollutants and develop methods and procedures for corrective activity.
- Effective implementation of NPDES re-issued permit.
- Enhance Public Education and Outreach Program
- Continue coordination with Flood Plain Management, Engineering Division, and Conservation Commission to improve the overall performance of the Stormwater Program.

Performance Measures	2013	2014	2015
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

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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	\$ 2,989,765	\$ 2,945,000	\$ 2,845,000	\$ (100,000)	-3.4%
Fees-in-lieu of Taxes	\$ 121,933	\$ 155,000	\$ 155,000	\$ -	0.0%
Other Financing Sources	\$ -	\$ 528,176	\$ 429,000	\$ (99,176)	-18.8%
Total	\$ 3,111,698	\$ 3,628,176	\$ 3,429,000	\$ (199,176)	-5.5%
Expenditures					
Personnel Expenditures	\$ 860,958	\$ 1,054,697	\$ 1,206,770	\$ 152,073	14.4%
Operating Expenditures	\$ 821,418	\$ 1,155,315	\$ 1,094,020	\$ (61,295)	-5.3%
Capital Outlay	\$ 95,508	\$ 937,000	\$ 674,244	\$ (262,756)	-28.0%
Cost Allocation/ Transfer Out	\$ 279,459	\$ 481,164	\$ 453,966	\$ (27,198)	-5.7%
Total	\$ 2,057,343	\$ 3,628,176	\$ 3,429,000	\$ (199,176)	-5.5%
Authorized FT Positions	16	17	17	-	-



Road Maintenance

Description

Implemented in FY02, this fund is used to account for the \$20 fee assessed on all motorized vehicle licenses in Richland County included in the motor vehicle notice. In FY07, the fee was increased from \$15 to \$20. The funds are restricted and must be used specifically for the maintenance and improvement of the county road system and any associated costs. Prior to FY02, the expenditures were funded through the County General Fund.

In FY07, a budget amendment was approved to create a mass transit fee as part of the road maintenance fee assessed to all motorized vehicles licensed in Richland County. This amendment approved an additional \$16 on private vehicles and \$24 on commercial vehicles. It was repealed effective October 31, 2008 and then reinstated effective July 1, 2009 at a rate of \$10 on private vehicles and \$15 on commercial vehicles. In FY12 Council voted to extend the mass transit fee at a rate of \$5 for private vehicles and \$7.50 for commercial vehicles for one year to fund FY13 expenses. The Mass Transit fee ended on June 30, 2012.

Mission Statement

To maintain and improve the roads and drainage infrastructure of Richland County in order to enhance public safety, protect public health.

Goals and Objectives

- Provide excellent customer service to the citizens of Richland County by reducing the time needed to complete service requests and become 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 weekly maintenance of drainage.
- Perform drainage improvement projects with roads and drainage in house project forces to enhance the county drainage infrastructure.

Performance Measures	2013	2014	2015
Average response time (in days)	9	<7	<7
Citizen callbacks for same problem	207	<150	<150
Drainage projects completed	16	20	20
Number of roads scraped	552	564	775



Road Maintenance

Budget Highlights

The decrease in the fund is due to the discontinuance of the Mass Transit Fee.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Road Maintenance Fee	\$ 5,711,697	\$ 5,722,678	\$ 5,850,000	\$ 127,322	2.2%
Mass Transit Fee	\$ 54,056	\$ -	\$ -	\$ -	0.0%
Interest	\$ 2,951	\$ -	\$ -	\$ -	0.0%
Other Financing Sources	\$ 775,000	\$ -	\$ 484,089	\$ 484,089	0.0%
Total	\$ 6,543,704	\$ 5,722,678	\$ 6,334,089	\$ 611,411	10.7%
Expenditures					
Personnel Expenditures	\$ 2,693,936	\$ 3,080,879	\$ 3,182,799	\$ 101,920	3.3%
Operating Expenditures	\$ 1,462,071	\$ 1,748,524	\$ 1,623,524	\$ (125,000)	-7.1%
Capital Outlay	\$ 1,965,368	\$ 538,000	\$ 1,172,491	\$ 634,491	117.9%
Mass Transit Expenditures	\$ 2,490,592	\$ -	\$ -	\$ -	0.0%
Transfer Out	\$ -	\$ 355,275	\$ 355,275	\$ -	-
Total	\$ 8,611,967	\$ 5,722,678	\$ 6,334,089	\$ 611,411	10.7%
Authorized FT Positions	62	62	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

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
A-Tax Revenue	\$ 675,464	\$ 700,000	\$ 645,000	\$ (55,000)	-7.9%
Interest	\$ 724	\$ -	\$ -	\$ -	0.0%
Use of Fund Balance	\$ -	\$ 68,512	\$ 3,075	\$ (65,437)	-95.5%
Total	\$ 676,188	\$ 768,512	\$ 648,075	\$ (120,437)	-15.7%
Expenditures					
Operating Expenditures	\$ 815,066	\$ 768,512	\$ 648,075	\$ (120,437)	-15.7%
Transfers Out		\$ -	\$ -	\$ -	-
Total	\$ 815,066	\$ 768,512	\$ 648,075	\$ (120,437)	-15.7%

Budget Highlights

The Chart below reflects agency funding for FY14 and FY15:

Agency	FY14	FY15
Historic Columbia Foundation	\$ 24,800	\$ 21,000
Grtr Cola Educ Advanc Found	\$ 6,400	\$ 8,000
Cola Music Festival	\$ 21,100	\$ 18,000
Riverbanks Zoo	\$ 69,000	\$ 59,000
Humanities Council SC	\$ 11,500	\$ 10,000
Columbia Classical Ballet	\$ 41,456	\$ 24,000
Palmetto Capital City Classic	\$ 23,000	\$ 20,000
Black Pages International	\$ 18,400	\$ 12,000
Cola Metro Convention & Vis	\$ 193,200	\$ 166,000
Auntie Karen Foundation	\$ 9,200	\$ -
Capital City Lake Murray RTB	\$ 110,400	\$ 95,000
SC Philharmonic Orchestra	\$ 27,600	\$ 24,000
Columbia Int'l Festival	\$ 13,500	\$ 13,500
Cultural Council of Richland	\$ 2,250	\$ 1,900
Greater Columbia Comm Relations	\$ -	\$ 7,000
EdVenture	\$ 18,400	\$ 16,000
Columbia Museum of Art	\$ 11,900	\$ 10,000
South Carolina State Museum	\$ 36,800	\$ 32,000
Cola Region Sports Council	\$ 27,600	\$ 24,000
Columbia City Ballet	\$ 41,456	\$ 24,000
SC Pride Movement	\$ 9,200	\$ 7,900
Carolina Marathon Association	\$ 2,300	\$ 2,000
Columbia Film Society	\$ 1,775	\$ 1,500
Ronald McDonald House Charity	\$ 11,000	\$ 7,000
Workshop Theatre SC	\$ 6,900	\$ 6,000
Columbia Opportunity Resource	\$ -	\$ 7,000
3 Rivers Music Festival	\$ 1,775	\$ 1,775
Columbia United FC/SC	\$ 18,400	\$ 19,500
Miss South Carolina	\$ 9,200	\$ 8,000
Center for Contemporary Art	\$ -	\$ 2,000
Total	\$ 768,512	\$ 648,075



Transportation Sales Tax

Description

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

Goals and Objectives

- Two dozen dirt roads are in the process of being paved.
- Preliminary survey work is being done on six major intersections that will be improved, construction scheduled to start in 2015.
- Increase the number of service hours for RTA.
- RTA will also place begin to place shelters at bus stops this fall.

Roadway	\$656,020,644
Bus Service (CMRTA/Transit)	\$300,991,000
Bike/Pedestrian/Greenway	\$80,888,356
Total Project Expenditures	\$1,037,900,000
Administrative Expenditures	\$32,100,000
Total Expenditures	\$1,070,000,000

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Transportation Tax	\$ -	\$ -	\$ 50,640,000	\$ 50,640,000	100.0%
Mass Transit Sales Tax	\$ -	\$ -	\$ 14,229,000	\$ 14,229,000	100.0%
Total	\$ -	\$ -	\$ 64,869,000	\$ 64,869,000	100.0%
Expenditures					
Transportation Tax	\$ -	\$ -	\$ 50,640,000	\$ 50,640,000	100.0%
Mass Transit Sales Tax	\$ -	\$ -	\$ 14,229,000	\$ 14,229,000	100.0%
Total	\$ -	\$ -	\$ 64,869,000	\$ 64,869,000	100.0%



Hospitality Tax

Description

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

Budget Highlights

The fund is currently set-up to assist the following:

- County promotions which are considered one year funding for approved county projects.
- Other funding uses are at the Council's discretion. Currently, a portion of the budget is reserved for debt service payments and funding of other organizations.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Hospitality Tax	\$ 5,400,000	\$ 5,400,000	\$ 5,900,000	\$ 500,000	9.3%
Interest	\$ -	\$ -	\$ -	\$ -	0.0%
Use of Fund Balance	\$ 1,307,284	\$ 1,251,992	\$ 135,000	\$ (1,116,992)	-89.2%
Total	\$ 6,707,284	\$ 6,651,992	\$ 6,035,000	\$ (616,992)	-9.3%
Expenditures					
Columbia Museum of Art	\$ 687,926	\$ 702,372	\$ 702,372	\$ -	0.0%
Historic Columbia Foundation	\$ 514,587	\$ 270,143	\$ 270,143	\$ -	0.0%
EdVenture	\$ 235,834	\$ 108,057	\$ 108,057	\$ -	0.0%
Other	\$ 1,372,954	\$ 1,807,794	\$ 857,312	\$ (950,482)	-52.6%
Acquisition	\$ -	\$ -	\$ -	\$ -	-
County Promotions	\$ 1,493,626	\$ 1,493,626	\$ 347,516	\$ (1,146,110)	-76.7%
Debt Service	\$ 1,968,368	\$ 1,500,000	\$ 1,489,800	\$ (10,200)	-0.7%
Transfers Out	\$ 433,989	\$ 770,000	\$ 2,259,800	\$ 1,489,800	193.5%
Total	\$ 6,707,284	\$ 6,651,992	\$ 6,035,000	\$ (616,992)	-9.3%
Authorized FT Positions	1	1	1	-	-



Hospitality Tax

The Chart below reflects county promotions and expenditures funding for FY15:

3 Rivers Music Festival	\$ 50,000
Black Pages International	\$ 49,600
Capital City Lake Murray RTB	\$ 75,000
Carolina Marathon Association	\$ 5,000
Carolina Sunsplash	\$ 65,000
Center for Contemporary Art	\$ 10,000
Chamber of Commerce - Friends of our Forces	\$ 24,500
Cola Metro Convention & Vis	\$ 60,000
Cola Region Sports Council	\$ 30,000
Columbia City Ballet	\$ 24,956
Columbia Classical Ballet	\$ 24,956
Columbia Film Society	\$ 129,700
Columbia Int'l Festival	\$ 76,500
Columbia Museum of Art	\$ 702,372
Columbia Music Festival	\$ 5,000
Columbia Opportunity Resource	\$ 5,000
Columbia Stage Society	\$ 5,500
Columbia United FC/SC	\$ 25,637
EdVenture	\$ 108,057
Greater Columbia Comm Relations	\$ 3,750
Greater Columbia Restaurant	\$ 9,999
Grtr Cola Educ Advanc found	\$ 18,000
Historic Columbia Foundation	\$ 270,143
JamRoom Music Festival	\$ 1,029
Kingville Historical Found	\$ 65,000
Latino Communications CDC	\$ 41,000
LR Sweet Potato Festival	\$ 60,000
Midlands Technical College	\$ 14,000
Miracle League	\$ 75,000
Miss South Carolina	\$ 5,000
North Columbia Business Association	\$ 11,000
Palmetto Capital City Classic	\$ 10,000
Recreation Commission	\$ 75,000
Renaissance Foundation	\$ 100,000
Ronald McDonald House Charity	\$ 5,500
SC HIV AIDS Council	\$ 30,000
SC Military History Foundation	\$ 5,000
SC Philharmonic Orchestra	\$ 6,000
SC Pride Movement	\$ 1,200
SC Pro AM	\$ 15,000
SC State Museum Foundation	\$ 12,500
SCALE, Inc	\$ 60,000
Scarborough-Hamer Foundation	\$ 5,000
Southeast Rural Comm Outreach	\$ 275,000
Sparkleberry Country Fair	\$ 25,000
Sustainable Midlands	\$ 3,000
Town of Eastover	\$ 20,000
Township Auditorium	\$ 300,000
Undesignated	\$ 25,000
Word of Mouth Productions	\$ 1,700
Workshop Theatre SC	\$ 5,500
Total	\$ 3,031,099



Conservation Commission

Description

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

Goals and Objectives

- Natural Resource protection: Identify and protect critical/high priority conservation lands; encourage water quality improvements and environmental education.
- Historic Preservation: Provide technical and financial assistance for the preservation of historic sites, education, and research; promote heritage tourism.
- Promote passive, outdoor nature-based tourism through trail development and promotional materials.

Indicator	Last FY 12-13	This FY 13-14	Next FY 14-15
Conservation Easements signed	1	1	3 est.
Acreage	23	60	150 est.
Special Water Quality & Trail Improvement	N/A	\$41,000	\$90,048
Project at Owens Field			\$170,000
Community Conservation & Education Grants	(4) \$29,000	(4) \$54,775	(2) \$34,815
Historic Preservation Assistance:			
• Restoration & Education Grants	(11) \$170,000	(11) \$211,000	(11) \$200,185
• Historical Markers	1	4	4
• Cemetery Survey	463	555	30 est.
• Special Projects	1	2	2
Hiking/biking trail planning & building			
• Projects	4	3	1
• Miles Completed	4+	3+	2



Conservation Commission

Budget Highlights

For FY15, the Conservation Commission continues to be funded at the same level.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Tax	\$ 732,873	\$ 695,645	\$ 692,303	\$ (3,342)	-0.5%
Fees in Lieu of Taxes	\$ 22,235	\$ 32,855	\$ 32,697	\$ (158)	-0.5%
Use of Fund Balance	\$ -	\$ 51,500	\$ -	\$ (51,500)	100.0%
Interest Earned	\$ 12	\$ -	\$ -	\$ -	0.0%
Total	\$ 755,120	\$ 780,000	\$ 725,000	\$ (55,000)	-7.1%
Expenditures					
Personnel Expenditures	\$ 70,908	\$ 143,685	\$ 143,685	\$ -	0.0%
Operating Expenditures	\$ 311,378	\$ 617,988	\$ 467,988	\$ (150,000)	-24.3%
Capital Outlay	\$ 146,500	\$ -	\$ 95,000	\$ 95,000	0.0%
Transfers Out	\$ 380,827	\$ 18,327	\$ 18,327	\$ -	-
Total	\$ 909,613	\$ 780,000	\$ 725,000	\$ (55,000)	-7.1%
Authorized FT Positions	1	1	1	-	-



Neighborhood Redevelopment

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 FY15, a transfer of \$34,975 to the General Fund is included.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Property and Other Taxes	\$ 732,873	\$ 573,716	\$ 564,811	\$ (8,905)	-1.6%
Fee-in-lieu of Taxes	\$ 22,235	\$ 26,284	\$ 25,189	\$ (1,095)	-4.2%
Interest	\$ 12	\$ -	\$ -	\$ -	-
Use of Fund Balance	\$ -	\$ 1,276,000	\$ 125,974	\$ (1,150,026)	-90.1%
Total	\$ 755,120	\$ 1,876,000	\$ 715,974	\$ (1,160,026)	-61.8%
Expenditures					
Personnel Expenditures	\$ 213,290	\$ 228,175	\$ 264,744	\$ 36,569	16.0%
Operating Expenditures	\$ 434,642	\$ 1,112,850	\$ 416,255	\$ (696,595)	-62.6%
Capital Outlay	\$ 4,550	\$ -	\$ -	\$ -	0.0%
Transfers Out	\$ 446,116	\$ 534,975	\$ 34,975	\$ (500,000)	-93.5%
Total	\$ 1,098,598	\$ 1,876,000	\$ 715,974	\$ (1,160,026)	-61.8%
Authorized FT Positions	3	4	4	-	-



Other Special Revenue Funds

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Title IV D Civil Process	\$ 69,104	\$ 87,217	\$ 75,000	\$ (12,217)	-14.0%
Solicitor Drug Court	\$ 57,008	\$ 110,000	\$ 57,000	\$ (53,000)	-
Tourism Development	\$ 1,075,837	\$ 1,200,000	\$ 1,200,000	\$ -	0.0%
Public Defender	\$ 2,247,777	\$ 2,754,191	\$ 2,669,441	\$ (84,750)	-3.1%
Total	\$ 3,449,726	\$ 4,151,408	\$ 4,001,441	\$ (84,750)	-2.0%
Expenditures					
Title IV D Civil Process	\$ 72,609	\$ 87,217	\$ 75,000	\$ (12,217)	-14.0%
Solicitor Drug Court	\$ 57,000	\$ 110,000	\$ 57,000	\$ (53,000)	-48.2%
Tourism Development	\$ 1,110,424	\$ 1,200,000	\$ 1,200,000	\$ -	0.0%
Public Defender	\$ 2,247,777	\$ 2,754,191	\$ 2,669,441	\$ (84,750)	-3.1%
Total	\$ 3,487,810	\$ 4,151,408	\$ 4,001,441	\$ (149,967)	-3.6%



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 county is closely monitoring the effects of federal budget sequestration on grant awards. Efforts to identify new funding sources are ongoing.

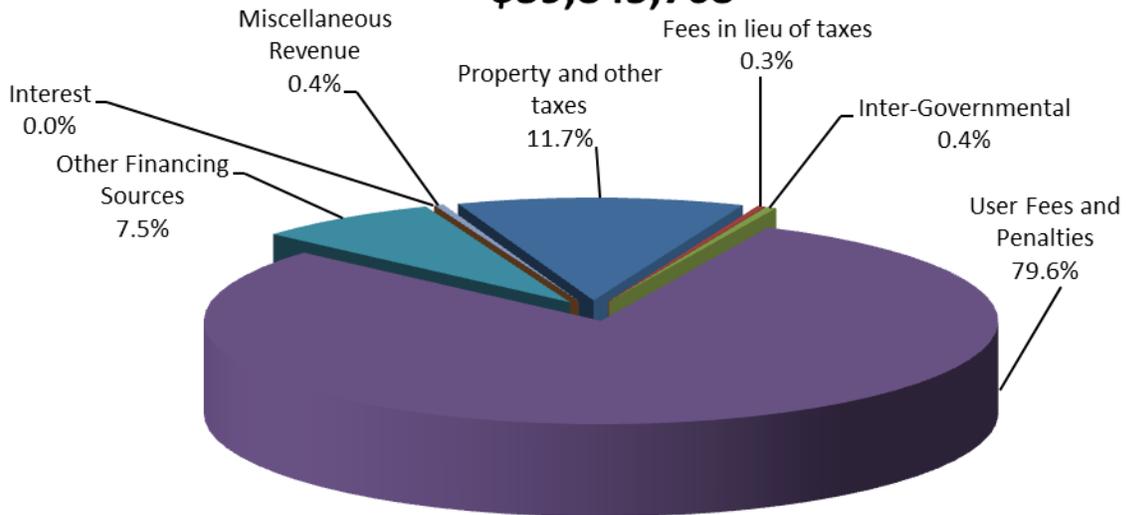


Enterprise Funds Sources and Uses

Where the Money Comes From (Sources)

FY15

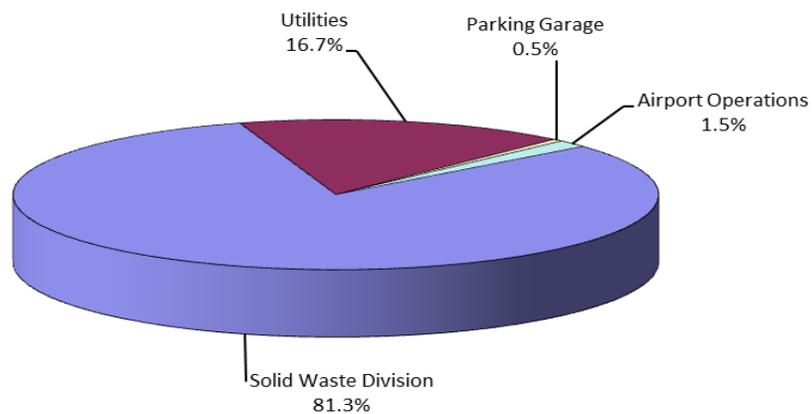
\$39,845,768



Where the Money Goes (Uses)

FY15

\$39,845,768





Enterprise Fund Budget

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	2013 Actual	2014 Adopted	2015 Adopted
Property and other taxes	4,543,003	4,660,921	4,660,921
Fees in lieu of taxes	137,885	139,079	139,079
Inter-Governmental	310,246	175,000	175,000
User Fees and Penalties	30,529,057	32,836,900	31,714,888
Other Financing Sources	548,468	988,858	3,004,380
Interest	15,267	26,000	-
Miscellaneous Revenue	1,603,253	130,000	151,500
Total	\$ 37,687,179	\$ 38,956,758	\$39,845,768

Appropriations by Department	2013 Actual	2014 Adopted	2015 Adopted
Solid Waste Division			
Solid Waste Management	1,301,739	2,176,976	1,118,534
Landfill Division	454	-	-
Lower Richland Drop Off Center	263,394	457,957	382,957
C&D Landfill Section	1,115,645	1,353,437	1,879,437
Solid Waste Closure Section	207,545	800,666	550,666
Solid Waste Collection Section	24,715,522	25,831,872	27,128,493
Special Services	798,368	910,171	981,091
Cost Allocation	-	275,581	275,581
Total Solid Waste Division	28,402,667	31,806,660	32,316,759
Utilities Division			
Broad River Sewer System	6,896,606	5,942,976	6,043,884
Lower Richland Sewer System	436,825	372,275	370,971
Lower Richland Water	280,148	332,790	299,154
Total Utilities & Service	7,613,579	6,648,041	6,714,009
Total Parking Garage	261,555	117,524	205,000
Total Airport Operations	1,052,506	357,000	610,000
Total Enterprise Funds	\$ 37,330,307	\$ 38,956,758	\$39,845,768
Authorized FT Positions	65	66	67



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

A. 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.

B. C&D Landfill

Located at 1070 Caughman Rd, North encompassing 572 acres with a 22 acre state permitted C & D landfill that has a life expectancy of 25 years and is expected to close in 2034. This site also includes three closed landfills that the county monitors on a regular schedule per state regulations. This is also the site for future landfills when the current site reaches its capacity. The landfill is open to all Richland County residents and commercial customers and offers a convenient user friendly recycling drop off center. Residents may bring their excess household recycling to the site as well as scrap metal, auto tires (8 per year limit), white goods, motor oil and filters, plastics, glass, cardboard, newspaper, auto batteries and household electronics.

C. 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

D. 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.

E. 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 FY15 Solid Waste budget increased \$510,099 due to the addition of three new positions. All fees are evaluated annually to determine if any adjustments are required.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Property Taxes	\$ 4,543,003	\$ 4,660,921	\$ 4,660,921	\$ -	0.0%
Fees-in-lieu of Taxes	\$ 137,885	\$ 139,079	\$ 139,079	\$ -	0.0%
User Fees & Penalties	\$ 1,307,087	\$ 1,500,000	\$ 300,000	\$ (1,200,000)	-80.0%
Roll Cart Fees	\$ 21,454,492	\$ 24,950,000	\$ 24,950,000	\$ -	0.0%
Interest	\$ 6,965	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Intergovernmental	\$ 146,817	\$ 175,000	\$ 175,000	\$ -	0.0%
Miscellaneous Fees	\$ 130,537	\$ 130,000	\$ 130,000	\$ -	0.0%
Other Financing Sources	\$ -	\$ 226,660	\$ 1,961,759	\$ 1,735,099	765.5%
Total Revenues	\$ 27,726,787	\$ 31,806,660	\$ 32,316,759	\$ 510,099	1.6%
Expenditures					
Solid Waste Management	\$ 1,301,567	\$ 2,176,976	\$ 1,118,534	\$ (1,058,442)	-48.6%
Landfill Division	\$ 454	\$ -	\$ -	\$ -	-
Lower Richland Drop Off	\$ 263,394	\$ 457,957	\$ 382,957	\$ (75,000)	-16.4%
C&D Landfill Section	\$ 1,115,645	\$ 1,353,437	\$ 1,879,437	\$ 526,000	38.9%
Solid Waste Closure	\$ 207,545	\$ 800,666	\$ 550,666	\$ (250,000)	-31.2%
Solid Waste Collection	\$ 24,715,522	\$ 25,831,872	\$ 27,128,493	\$ 1,296,621	5.0%
Special Services	\$ 798,368	\$ 910,171	\$ 981,091	\$ 70,920	7.8%
Cost Allocation	\$ -	\$ 275,581	\$ 275,581	\$ -	-
Total	\$28,402,495	\$31,806,660	\$32,316,759	\$510,099	1.6%
Authorized FT Positions	36	36	39	3	-



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.

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.

Budget Highlights:

In FY15, The Lower Richland Water rate increased from \$14 to \$20. A new system is being constructed for residents in the area.

Fiscal Plan – Broad River Utilities

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Broad River Sewer	\$ 8,289,345	\$ 5,692,976	\$ 6,043,884	\$ 350,908	6.2%
Other Financing Sources	\$ 346,813	\$ 250,000	\$ -	\$ (250,000)	-100.0%
Total Revenues	\$ 8,636,158	\$ 5,942,976	\$ 6,043,884	\$ 100,908	1.7%
Expenditures					
Broad River Sewer	\$ 6,721,773	\$ 5,844,658	\$ 5,945,566	\$ 100,908	1.7%
Cost Allocation	\$ 174,833	\$ 98,318	\$ 98,318	\$ -	0.0%
Total	\$ 6,896,606	\$ 5,942,976	\$ 6,043,884	\$ 100,908	1.7%
Authorized FT Positions	25	25	25	-	-



Utilities

Fiscal Plan – Lower Richland Utilities

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Lower Richland Sewer	\$ 130,571	\$ 93,000	\$ 157,504	\$ 64,504	69.4%
Lower Richland Water	\$ 323,377	\$ 220,000	\$ 170,421	\$ (49,579)	-22.5%
Other Financing Sources	\$ 153,187	\$ 392,065	\$ 342,200	\$ (49,865)	-12.7%
Total Revenues	\$ 607,135	\$ 705,065	\$ 670,125	\$ (34,940)	-5.0%
Expenditures					
Lower Richland Sewer	\$ 436,825	\$ 313,340	\$ 312,036	\$ (1,304)	-0.4%
Lower Richland Water	\$ 280,148	\$ 332,790	\$ 299,154	\$ (33,636)	-10.1%
Cost Allocation	\$ -	\$ 58,935	\$ 58,935	\$ -	0.0%
Total	\$ 716,973	\$ 705,065	\$ 670,125	\$ (34,940)	-5.0%
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 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

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Parking Fees	\$ 113,204	\$ 117,524	\$ 110,000	\$ (7,524)	-6.4%
Other Financing Sources	\$ -	\$ -	\$ 95,000	\$ 95,000	0.0%
Total	\$ 113,204	\$ 117,524	\$ 205,000	\$ 87,476	74.4%
Expenditures					
Operating Expenditures	\$ 95,859	\$ 105,524	\$ 110,000	\$ 4,476	4.2%
Capital Outlay	\$ 165,695	\$ 12,000	\$ 95,000	\$ 83,000	691.7%
Total	\$ 261,554	\$ 117,524	\$ 205,000	\$ 87,476	74.4%



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.

Fiscal Plan

	2013 Actual	2014 Adopted	2015 Adopted	Difference (\$)	Difference (%)
Revenues					
Revenue	\$ 277,983	\$ 257,000	\$ 270,000	\$ 13,000	5.1%
Interest	\$ 262	\$ -	\$ -	\$ -	0.0%
Other Financing Sources	\$ 100,000	\$ 100,000	\$ 340,000	\$ 240,000	240.0%
Total	\$ 378,245	\$ 357,000	\$ 610,000	\$ 253,000	70.9%
Expenditures					
Personnel Expenditures	\$ 129,887	\$ 135,550	\$ 135,550	\$ -	0.0%
Operating Expenditures	\$ 893,972	\$ 210,714	\$ 224,450	\$ 13,736	6.5%
Capital Expenditures	\$ 28,647	\$ 10,736	\$ 250,000	\$ 239,264	2228.6%
Total	\$ 1,052,506	\$ 357,000	\$ 610,000	\$ 253,000	70.9%
Authorized FT Positions	2	2	2	-	-



Capital Improvement Program

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.

1. Capital outlays reflect non-recurring capital improvements rather than ongoing expenditures.
2. Capital projects tend to require more stringent control and accountability due to high cost and multi-year status.
3. 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.



Capital Improvement Program

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.

A. General Fund

These are funds appropriated by the County Council from the County's General Fund. General Fund revenue supports general government services including most law and justice services.

B. Grants

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

C. General Obligation Bonds

General Obligation (G.O.) bonds are backed by the "full faith and credit" of the county, and are usually considered to be a safe investment for bondholders. The principal and interest on G.O. bonds is normally paid through a property tax levy.

D. Revenue Bonds

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

E. Local Improvement Districts

Local improvement districts (LIDS) are legally designated geographic areas in the county, which, through consent of the affected property owners, pay for public improvements through a special assessed property tax.



Capital Improvement Program

Operating Budget

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

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

Operating Impacts

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

Carry Over Projects

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

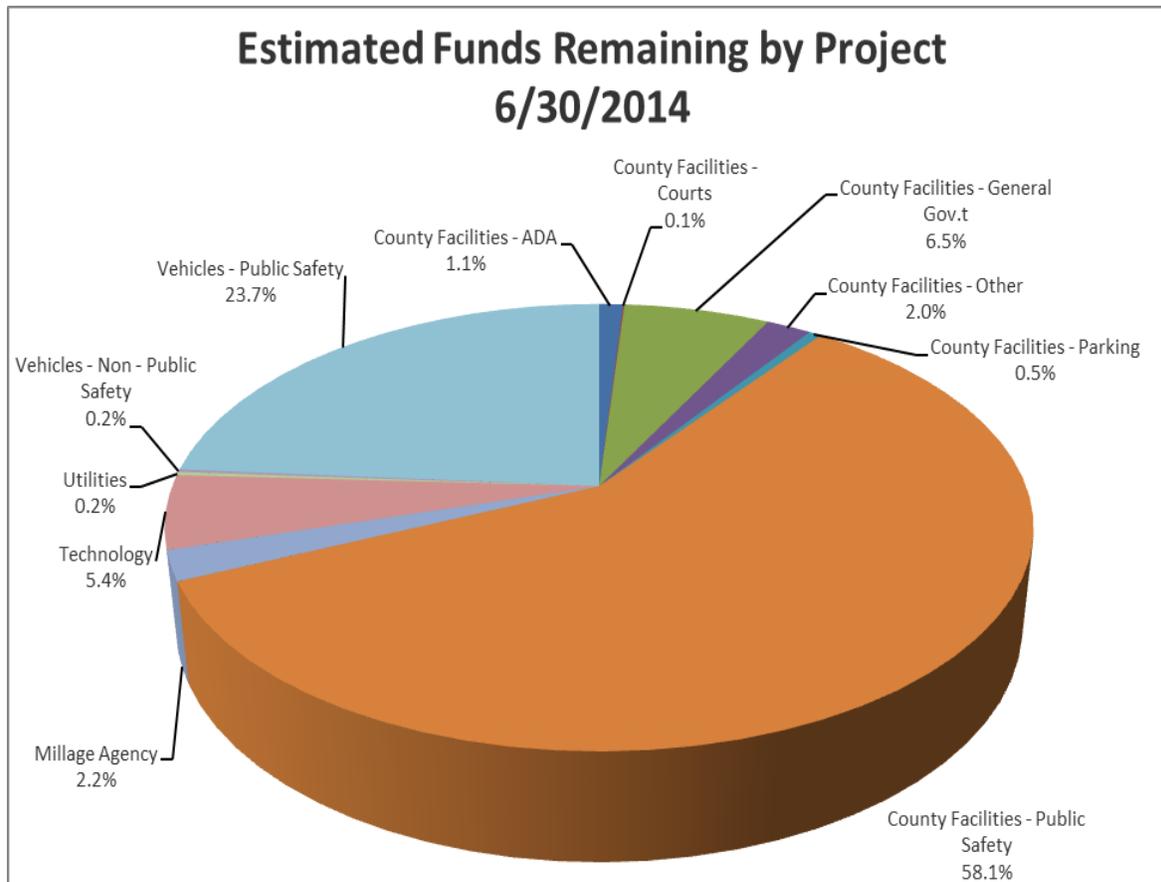
Information about Richland County's active capital projects is included in this section. Please reference the debt service section of this document for details on the specific financing plans of projects.



Active Projects

Summary of Funding Source and Funding Use by Project

Function	Total Funding	Prior Year Expenditures	Estimated Remaining Funds 6/30/2014
County Facilities - ADA	\$334,111	\$25,716	\$308,395
County Facilities - Courts	\$24,105	\$18,366	\$5,739
County Facilities - Other	\$78,218	\$20,503	\$57,715
County Facilities - Public Safety	\$43,654,041	\$2,386,112	\$41,267,929
Millage Agency	\$993,192	\$0	\$993,192
Other Capital Projects	\$13,900,000	\$1,261,682	\$12,638,318
Technology	\$2,444,001	\$371,138	\$2,072,863
Transportation-Roadways/B/P/G	\$34,993,787	\$6,673,654	\$28,320,133
Utilities	\$212,116	\$192,037	\$20,079
Vehicles - Non - Public Safety	\$119,126	\$107,249	\$11,877
Vehicles - Public Safety	\$15,207,510	\$4,470,425	\$10,737,085
Grand Total	\$111,960,208	\$15,526,883	\$96,433,325





Summary of Active Projects

Function	Description / Status	Total Funding	Prior Year Expenditures	Estimated Remaining Funds 6/30/2014
County Facilities - ADA	Projects to meet compliance of Americans with Disabilities Act requirements	\$334,111	\$25,716	\$308,395
County Facilities - Courts	This project funds the repair of the limestone façade of the Judicial complex.	\$24,105	\$18,366	\$5,739
County Facilities - Other	The DSS project will replace the HVAC at the DSS facility.	\$78,218	\$20,503	\$57,715
County Facilities - Public Safety	Construction of a public safety facilities	\$43,654,041	\$2,386,112	\$41,267,929
Millage Agency	Funds are budgeted to complete portions of the Library system's CIP	\$993,192	\$0	\$993,192
Other Capital Projects	Multiple projects throughout the county for improvements.	\$13,900,000	\$1,261,682	\$12,638,318
Technology	The Financial System Conversion is an ongoing multiyear project to upgrade the County's financial and human resources software platform. Also, ongoing projects to provide the latest technology in mapping used by multiple county departments.	\$2,444,001	\$371,138	\$2,072,863
Transportation-Roadways/B/P/G	Various projects for widening roadways, updating bike/pedestrian trails	\$34,993,787	\$6,673,654	\$28,320,133
Utilities	Construct a wastewater treatment facility in the southern portion of the county	\$212,116	\$192,037	\$20,079
Vehicles - Non - Public Safety	Replacement of non-public safety vehicles in the county fleet.	\$119,126	\$107,249	\$11,877
Vehicles - Public Safety	Annual replacement of vehicles in the Sheriff's fleet, replacement of EMS vehicles, and purchase of vehicles and equipment for the county fire department.	\$15,207,510	\$4,470,425	\$10,737,085



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.

A. 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.

B. 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.

C. 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.

D. 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.

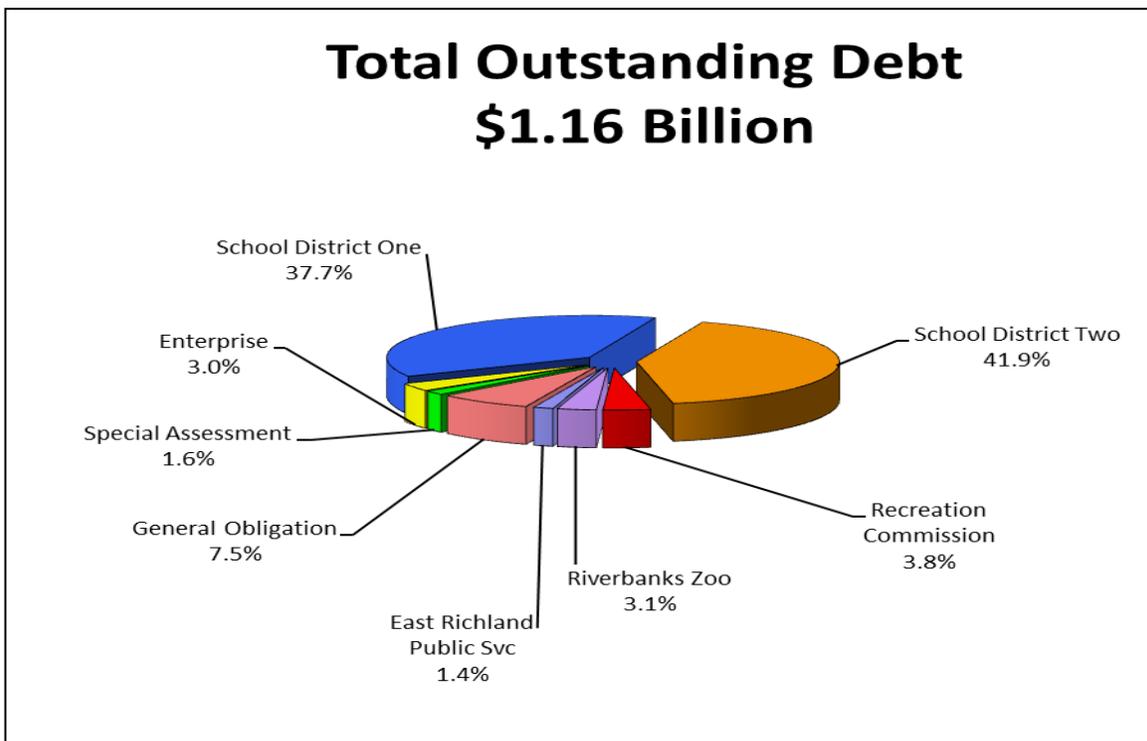
E. In this document

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.



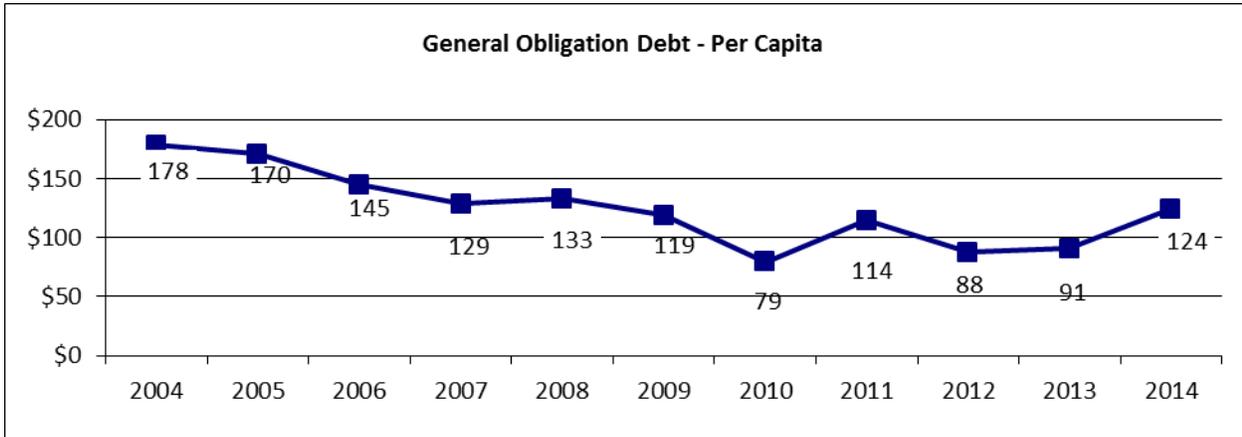
Outstanding Debt

	Outstanding Balance at 6/30/2013	FY14 Principal Payments	FY14 New Debt	FY14 Refunded Amount	Outstanding Balance at 6/30/14
General Obligation	68,350,000	14,685,000	35,590,000	1,955,000	87,300,000
Special Assessment	20,880,000	2,475,000	-	-	18,405,000
Enterprise	36,095,358	933,741	-	-	35,161,617
School District One	454,700,000	22,730,000	8,500,000	-	440,470,000
School District Two	509,435,000	29,305,000	9,430,000	-	489,560,000
Recreation Commission	46,030,000	1,905,000	-	-	44,125,000
Riverbanks Zoo	7,305,000	3,205,000	32,000,000		36,100,000
East Richland Public Svc	8,996,572	645,316	10,000,000	-	18,351,256
Total	\$ 1,151,791,930	\$ 75,884,057	\$ 95,520,000	\$ 1,955,000	\$ 1,169,472,873



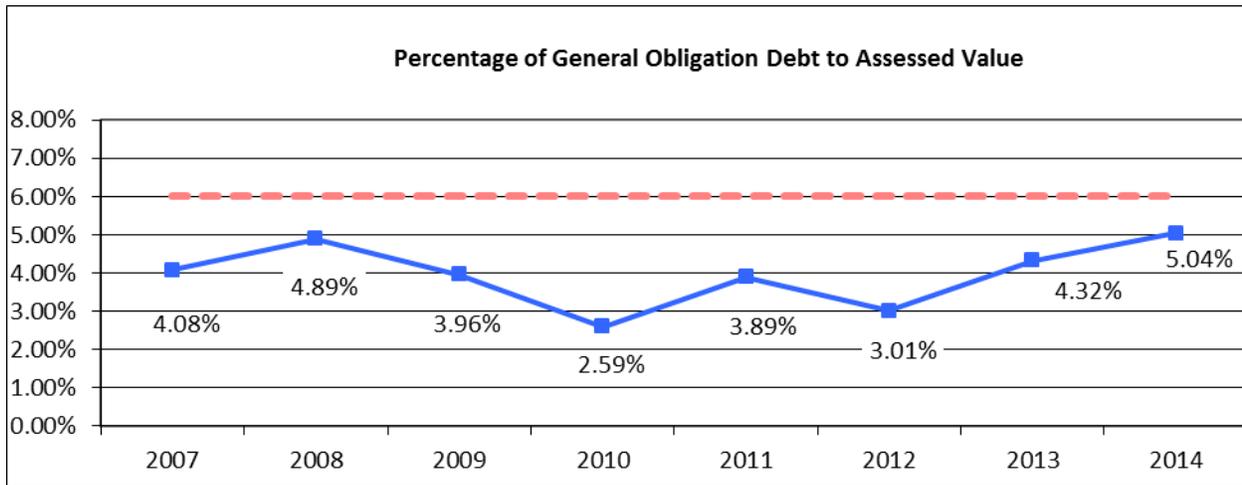


Outstanding Debt



The General Obligation Debt per Capita shows the dollar amount of debt applicable to each citizen within the county's jurisdiction. There was an increase in FY14 GO Debt along with a small population increase and as a result, the General Obligation Debt per Capita is estimated to increase approximately \$33.

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.





Debt Services (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	2013 Actual	2014 Budget	2015 Budget
General Obligation			
Principal	\$ 13,115,000	\$ 7,165,000	\$ 12,443,949
Interest and fiscal charges	\$ 1,023,523	\$ 1,974,320	\$ 1,913,000
Total General Obligation Debt	\$ 14,138,523	\$ 9,139,320	\$ 14,356,949
Special Assessment			
Principal	\$ 2,830,000	\$ 2,490,050	\$ 2,299,400
Interest and fiscal charges	\$ 960,193	\$ 797,800	\$ 797,250
Total Special Assessment Debt	\$ 3,790,193	\$ 3,287,850	\$ 3,096,650
School District One			
Principal	\$ 227,940,000	\$ 14,230,000	\$ 14,386,953
Interest and fiscal charges	\$ 38,731,973	\$ 21,227,834	\$ 21,378,831
Total School District One	\$ 266,671,973	\$ 35,457,834	\$ 35,765,784
School District Two			
Principal	\$ 29,444,243	\$ 31,259,244	\$ 33,103,227
Interest and fiscal charges	\$ 17,187,837	\$ 19,558,024	\$ 21,401,917
Total School District Two	\$ 46,632,080	\$ 50,817,268	\$ 54,505,144
Recreation Commission			
Principal	\$ 1,375,000	\$ 1,905,001	\$ 1,902,925
Interest and fiscal charges	\$ 1,239,006	\$ 1,581,925	\$ 1,408,976
Total Recreation Commission	\$ 2,614,006	\$ 3,486,926	\$ 3,311,901
Riverbanks Zoo			
Principal	\$ 1,490,000	\$ 1,680,000	\$ 2,305,000
Interest and fiscal charges	\$ 319,984	\$ 264,056	\$ 595,381
Total Riverbanks Zoo	\$ 1,809,984	\$ 1,944,056	\$ 2,900,381
East Richland Public Sewer			
Principal	\$ 630,998	\$ 645,317	\$ 645,317
Interest and fiscal charges	\$ 212,402	\$ 197,003	\$ 197,003
Total East Richland Public Sewer	\$ 843,400	\$ 842,320	\$ 842,320
Transportation			
Principal	\$ -	\$ -	\$ 49,999,910
Interest and fiscal charges	\$ -	\$ -	\$ 500,750
Total Transportation	\$ -	\$ -	\$ 50,500,660
Total Agency Debt	\$ 318,571,443	\$ 92,548,404	\$ 147,826,190
Total Debt Service	\$ 336,500,159	\$ 104,975,574	\$ 165,279,789



Appendix A- Staffing Comparison & Authorized Positions

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted
General Fund					
Council Services	14	14	14	14	14
Legislative Delegation	3	3	3	4	4
Master in Equity	6	6	6	6	6
Probate Judge	20	20	20	20	20
Magistrates	46	46	48	48	50
Solicitor	53	53	53	57	61
Clerk of Court	57	57	59	60	61
County Administrator	8	8	9	11	11
County Administrator - Public Information	3	3	4	4	4
County Administrator - Risk Management	2	2	2	2	2
Ombudsman	8	8	8	9	9
County Attorney	8	8	8	7	7
Board of Registration	7	0	0	0	0
Election Commission	2	0	0	0	0
Board of Elections and Voter Registration*	0	13	15	16	16
Auditor	21	21	21	21	21
Treasurer	20	20	20	20	20
Taxes at Tax Sale	7	7	8	8	8
Business Service Center	7	7	7	7	7
Assessor	37	37	37	36	36
Finance	24	24	24	23	23
Procurement	7	7	7	7	7
CASA	12	13	13	13	16
Register of Deeds	14	14	14	14	14
Human Resources	11	11	10	10	11
Court Administration	27	27	31	31	31
Information Technology	47	46	48	48	49
Sheriff	547	560	561	583	585
Sheriff - Special Duty	2	2	2	2	2
Detention Center	338	338	336	336	336
Emergency Services	7	8	8	8	8
Emergency Medical Services	181	180	180	180	180
Planning and Development Services	24	24	22	20	21
Building Inspections	26	25	25	25	28
Coroner	9	9	9	9	10
Animal Care	12	12	12	12	13
Public Works Administration	8	8	7	7	7
Engineering Division	10	10	10	9	9



Appendix A- Staffing Comparison & Authorized Positions

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted
General Fund					
Support Services	3	4	4	4	4
Central Garage	2	2	2	2	2
Central Services	5	5	5	5	5
Facilities and Grounds Maintenance	46	46	46	44	45
Vector Control	0	0	0	4	4
Conservation	3	3	3	3	3
Industrial Park	1	1	2	2	2
Total General Fund	1,695	1,712	1,723	1,751	1,772
Special Revenue Fund					
Victims Assistance	17	17	17	17	17
Temporary Alcohol Permit	1	1	1	1	1
Fire Service	10	10	10	14	15
Facilities and Grounds -Fire Stations	2	2	2	2	2
Road Maintenance	61	61	61	62	62
Title IV D Civil Process	1	1	1	1	1
Stormwater	16	16	16	17	17
Conservation Commission	1	1	1	1	1
Neighborhood Redevelopment	3	3	3	4	4
Emergency Telephone System	2	2	2	2	2
Transportation	0	0	0	0	1
Total Special Revenue Fund	114	114	114	121	123
Enterprise Fund					
Airport	1	1	1	1	1
Facilities and Grounds - Owens Field	1	1	1	1	1
Solid Waste	36	36	36	36	39
Utilities	27	27	27	27	27
Total Enterprise Fund	65	65	65	65	68
Total County	1,874	1,891	1,902	1,937	1,963



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, 2014 AND ENDING JUNE 30, 2015.

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	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
1100 General Fund Operating	\$141,457,128	\$2,513,590	\$3,999,337	\$147,970,055	\$148,304,155	\$4,012,132	\$152,316,287
1101 Capital Replacement & Dep	\$5,028,145	\$0	\$0	\$5,028,145	\$0	\$0	\$0
1102 RC Industrial Park	\$0	\$0	\$0	\$0	\$674,391	\$0	\$674,391
1151 Taxes at Tax Sale	\$964,109	\$0	\$0	\$964,109	\$971,631	\$0	\$971,631
1154 Probate Court Advertising	\$50,000	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000
General Fund	\$147,499,382	\$2,513,590	\$3,999,337	\$154,012,309	\$150,000,177	\$4,012,132	\$154,012,309
Special Revenue							
Victim's Rights	\$700,000	\$428,622	\$0	\$1,128,622	\$1,029,622	\$99,000	\$1,128,622
Tourism Development	\$1,200,000	\$0	\$0	\$1,200,000	\$1,180,000	\$20,000	\$1,200,000
Temporary Alcohol Permits	\$130,000	\$0	\$0	\$130,000	\$124,210	\$5,790	\$130,000
Emergency Telephone System	\$2,000,000	\$2,492,660	\$1,011,648	\$5,504,308	\$5,492,660	\$11,648	\$5,504,308
Fire Service	\$22,250,000	\$0	\$2,157,951	\$24,407,951	\$23,218,000	\$1,189,951	\$24,407,951
Stormwater Management	\$3,000,000	\$0	\$429,000	\$3,429,000	\$2,975,034	\$453,966	\$3,429,000
Conservation Commission Fund	\$725,000	\$0	\$0	\$725,000	\$706,673	\$18,327	\$725,000
Neighborhood Redevelopmnt Fund	\$590,000	\$0	\$125,974	\$715,974	\$680,999	\$34,975	\$715,974
Hospitality Tax	\$5,900,000	\$0	\$135,000	\$6,035,000	\$3,775,200	\$2,259,800	\$6,035,000
Accommodation Tax	\$645,000	\$0	\$3,075	\$648,075	\$648,075	\$0	\$648,075
Title IVD - Sheriff's Fund	\$75,000	\$0	\$0	\$75,000	\$69,176	\$5,824	\$75,000
Drug Court Program	\$57,000	\$0	\$0	\$57,000	\$57,000	\$0	\$57,000
Road Maintenance Fee	\$5,850,000	\$0	\$484,089	\$6,334,089	\$5,978,814	\$355,275	\$6,334,089
Public Defender	\$1,101,791	\$1,567,650	\$0	\$2,669,441	\$2,669,441	\$0	\$2,669,441
Mass Transit	\$0	\$14,229,000	\$0	\$14,229,000	\$14,229,000	\$0	\$14,229,000
Transportation Tax	\$50,640,000	\$0	\$0	\$50,640,000	\$1,245,000	\$49,395,000	\$50,640,000
Special Revenue Total	\$94,863,791	\$18,717,932	\$4,346,737	\$117,928,460	\$64,078,904	\$53,849,556	\$117,928,460
Debt Service							
General Debt Service	\$14,356,949	\$0	\$0	\$14,356,949	\$14,356,949	\$0	\$14,356,949
Fire Protection Debt Service	\$1,606,850	\$0	\$0	\$1,606,850	\$1,606,850	\$0	\$1,606,850
Hospitality Refund 2013A B/S	\$0	\$0	\$0	\$0	\$1,489,800	\$0	\$1,489,800
East Richland Public Svc Dist	\$842,320	\$0	\$0	\$842,320	\$842,320	\$0	\$842,320
Recreation Commission Debt Svc	\$3,311,901	\$0	\$0	\$3,311,901	\$3,311,901	\$0	\$3,311,901
Riverbanks Zoo Debt Service	\$2,900,381	\$0	\$0	\$2,900,381	\$2,900,381	\$0	\$2,900,381
School District 1 Debt Service	\$35,765,784	\$0	\$0	\$35,765,784	\$35,765,784	\$0	\$35,765,784
School District 2 Debt Service	\$54,505,054	\$1,489,800	\$0	\$55,994,854	\$54,505,054	\$0	\$54,505,054
Transportation BAN 2013	\$0	\$50,500,750	\$0	\$50,500,750	\$50,500,750	\$0	\$50,500,750
Debt Service Total	\$113,289,239	\$51,990,550	\$0	\$165,279,789	\$165,279,789	\$0	\$165,279,789
Enterprise Funds							
Solid Waste Enterprise Fund	\$30,355,000	\$0	\$1,961,759	\$32,316,759	\$32,041,178	\$275,581	\$32,316,759
Broad River Enterprise Fund	\$6,043,884	\$0	\$0	\$6,043,884	\$5,945,566	\$98,318	\$6,043,884
Lower Richland Sewer Fund	\$157,504	\$184,000	\$0	\$341,504	\$312,036	\$29,468	\$341,504
Lower Richland Water	\$170,421	\$158,200	\$0	\$328,621	\$299,153	\$29,468	\$328,621
Parking Enterprise Fund	\$110,000	\$0	\$95,000	\$205,000	\$205,000	\$0	\$205,000
Hamilton-Owens Airport Oper	\$270,000	\$340,000	\$0	\$610,000	\$610,000	\$0	\$610,000
Enterprise Funds Total	\$37,106,809	\$682,200	\$2,056,759	\$39,845,768	\$39,412,933	\$432,834	\$39,845,768



Appendix B- Budget Ordinance

Millage Agencies	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
Richland Cnty Recreation Comm	\$12,814,400	\$0	\$0	\$12,814,400	\$12,814,400	\$0	\$12,814,400
Columbia Area Mental Health	\$1,957,200	\$0	\$0	\$1,957,200	\$1,957,200	\$0	\$1,957,200
Public Library	\$23,764,000	\$0	\$0	\$23,764,000	\$23,764,000	\$0	\$23,764,000
Riverbanks Zoo	\$2,061,277	\$0	\$0	\$2,061,277	\$2,061,277	\$0	\$2,061,277
Midlands Technical College	\$7,302,498	\$0	\$0	\$7,302,498	\$7,302,498	\$0	\$7,302,498
School District One	\$192,927,437	\$0	\$0	\$192,927,437	\$192,927,437	\$0	\$192,927,437
School District Two	\$133,208,281	\$0	\$0	\$133,208,281	\$133,208,281	\$0	\$133,208,281
Millage Agencies Total	\$374,035,093	\$0	\$0	\$374,035,093	\$374,035,093	\$0	\$374,035,093
Grand Total	\$766,794,314	\$73,904,272	\$10,402,833	\$851,101,419	\$792,806,896	\$58,294,522	\$851,101,419

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. All county set fees for services shall be adjusted based on the current year inflationary adjustment (CPI). (Fees established by specific statute would not be covered by this policy.) The CPI adjustment shall be the same as that used for other budget adjustments.

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

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

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

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



Appendix B- Budget Ordinance

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.

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

SECTION 11. In lieu of a hiring freeze or a reduction in force, the budget includes a vacancy recovery plan. The plan requires that all general fund departments, inclusive of public safety, that have a vacated position during the fiscal year be adjusted to remove the associated budget dollars for the duration of the vacancy.

SECTION 12. Richland County hereby enacts the implementation of an Administrative Service Fee of up to \$15.00 per hour, to be collected by the Sheriff from parties who request special duty services, and which are authorized by the Sheriff for the duration of fiscal year 2014-2015. Funds collected by the Sheriff that are derived from the up to \$15.00 per hour administrative fee for special duty services shall be deposited as follows: \$5 into the General Fund to cover administrative costs of operating the plan; \$5 into the General Fund to cover the rank structure increases for the Sheriff's Office (this will be incorporated as a bonus payment and not add to the base salary of the employee); \$5 to be deposited into the Victim's Assistance program to cover additional program cost.

SECTION 13. In lieu of any market rate adjustment (MRA) or merit salary increase the budget includes a one-time salary payment equal to 1.5 percent of annual pay to all full time eligible employees as of December 1, 2014 and payable December 19, 2014. Eligible employees must be active and off probation on or before December 1, 2014.

SECTION 14. 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 15. 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 16. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2015. 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 17. 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.



Appendix B- Budget Ordinance

SECTION 18. Rollover policy: The following are the guidelines that will be applied in identifying the projects and/or contracts that are appropriate for budget dollars to be rolled over:

- Items are considered eligible for rollover if the department's total expenditures and the specific account number have unspent funds greater than or equal to the requested rollover amount.
- Budget dollars must be included for the project in the current year appropriated budget and funds encumbered prior to June 30th of the current fiscal year.
- Requested rollover must include only funds for capital non-recurring costs; costs for recurring expenditures are not eligible.
- Funds must have been presented to, and appropriated by Council, for a multi-year capital project or contract.

SECTION 19. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 20. 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 21. Effective Date. This Ordinance shall become effective July 1, 2014.

RICHLAND COUNTY COUNCIL

BY: Norman Jackson, Chair

First Reading: May 6, 2014
Public Hearing: May 22, 2014
Second Reading: June 5, 2014
Third Reading: June 12, 2014



Appendix C- Statistical Section

Community Profile

Date of Incorporation - 1868
 Date First Charter Adopted - 1799
 Form of Government - Council-Administrator
 Total Area - 772 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

Land Use

(South Carolina Statistical Abstract 2009)

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

Urban

(South Carolina Statistical Abstract 2009)

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

Gender Composition

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

Median Age

Richland County	34.3 years
South Carolina	37.3 years

Elections (SC Election Commission)

Registered Voters (as of 8/11/2014)	275,473
Number of Active Voters	239,008
Percent Voting	86.76%
Voter Precinct or Wards	150

Population Trends

2008	364,001
2009	372,023
2010 (Estimated)	384,504
2011 (Estimated)	396,039
2012 (Estimated)	393,830
2013 (Estimated)	399,256

Projected Growth

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

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.)

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%

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



Appendix C- Statistical Section

Service Statistics

Fire Service	FY14	Sheriff Protection	FY14
Stations	30	Total Employees	700
Employees FT	216	Sworn Employees	560
Volunteers	100	Non-Sworn	140
Total Alarms	1,635	Total Calls for Service	218,687
Fire Inspections	1,270		
Fire Investigations	104		

Solid Waste	FY14
Residential Solid Waste Customers Served	83,625
Municipal Solid Waste Collected	66,319 Tons
Yard Waste & C&D taken at County Landfill	62,650 Tons
Recycling - Paper Stock	17,000 Tons
Other Recycling (white goods, tires, oil & etc.)	3,003 Tons
Recycling from Municipal	8,500 Tons

Highways & Roads	FY14
State Maintained	1,741
County Maintained	
Paved	522
Dirt	237
City Maintained	200

Richland County Public Health Service Types

Preventive Health Services	Vector (Mosquito) Control
Environment Health Services	Social Services
Health Promotion & Education	Home Health Services
Immunizations	Family Planning
Nutrition	Maternity Services
Vital Records	Women's & Children's Services (WIC)
Alcohol and Drug Abuse Prevention	

Recreation

More than 70 Cultural Organizations	Lake Murray (500 shore miles)
12 Art & Historical Museums	31 Parks and Ballfields
Riverbanks Zoo & Botanical Gardens	Congaree National Park (the only national park in S.C.)

Transportation

Interstate Highways: I-77, I-20, I-26, I-126	Amtrack
Columbia/Owens Airport	CMRTA and DART City Bus Service
Columbia Metropolitan Airport	Bus Lines-Local, Charter Tours & Travel

For more information on Richland County Services, please visit our web site at www.rcgov.us.



Appendix C- Statistical Section

Economics

Employees by Industry (8/2014)

Agriculture, forestry, fishing, mining	778	0.4%
Construction	6,089	2.8%
Manufacturing	12,249	5.5%
Wholesale & Retail Trade	32,342	14.6%
Transportation, Warehousing, Utilities Services	3,232	1.5%
Finance, Insurance & Real Estate	51,020	23.1%
Education, Health, & Social Services	21,996	9.9%
Public Administration	50,789	23.0%
Arts, Entertainment, Food, Etc.	26,228	11.9%
	16,490	7.5%

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	2%
Accommodations Tax	2%
Hospitality Tax	2%
Tourism Development Fee	3%
Admissions Tax	5%
No Tax on Inventories or Intangibles	
No State Property Tax	
Transportation Penny Tax	

Building Permits Issued

(information provided by County Planning Department)

	Number	Value
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
FY12/13	4,525	\$333,648,128
FY13/14	4,238	\$312,484,692

Appraised Values

(information provided by County Assessor)

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

2013 Tax Year

Total Appraised Value Owner Occupied	\$15,286,579,300	Assessed Value	\$611,466,270
Total Appraised Value 'All Other' Parcels	\$8,819,622,600	Assessed Value	\$528,316,110
Total Appraised Value of Real Property in Tax Base	\$24,106,201,900	Assessed Value	\$1,139,782,380

2014 Tax Year

Total Appraised Value Owner Occupied	\$13,621,211,600	Assessed Value	\$544,846,600
Total Appraised Value 'All Other' Parcels	\$8,799,873,300	Assessed Value	\$527,142,400
Total Appraised Value of Real Property in Tax Base	\$22,421,084,900	Assessed Value	\$1,071,989,000



Appendix C- Statistical Section

A. 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.

1. 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.

2. 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, five 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 a masters or doctoral degree.

3. 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. Sixteen schools in Lexington-Richland School District Five have been named Palmetto Gold and Silver Award winners for the 2013-2014 school year.



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.



Appendix D- Glossary

Capital – In economic theory, one of the three major factors of production (the others being land and labor). Capital can refer either to physical capital, such as plant and equipment, or to the financial resources required to purchase physical capital.

Capital Assets – Includes all assets obtained valued over \$1,000 and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – A budget that deals with large expenditures for capital items normally financed by borrowing. Usually, capital items have long-range returns and useful life spans, are relatively expensive, and have physical presence (for example, buildings, roads, and sewage systems).

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.



Appendix D- Glossary

Consumer Price Index (CPI) – Either of two measures of change in the price of a fixed “market basket” of goods and services customarily purchased by urban consumers. CPI-U is based on a market basket determined by expenditure patterns of *all urban households*, while the market basket for CPI-W is determined by expensive patterns of *urban-wage-earner and clerical-worker families*. The level of CPI shows the relative cost of purchasing the specified market basket compared to the cost in a designated base year, while the current rate of change in the CPI measures how fast prices are currently rising or falling. Current rates of change can be expressed as either monthly or annual rates. Although the consumer price index is often called the “cost-of-living index,” it measures only price changes, which constitute just one of several important factors affecting living costs. The U.S. Bureau of Labor Statistics publishes both CPI-U and CPI-W monthly.

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Liability – An existing condition, situation, or set of circumstances involving uncertainty about a possible loss to an agency that will ultimately be resolved when one or more events occur or fail to occur. Contingent liabilities include such items as loan guarantees and bank deposit insurance.

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.



Appendix D- Glossary

Debt – A government credit obligation.

Debt Capacity – The amount a jurisdiction may issue without exceeding some legal constraint.

Debt Margin – The amount of debt capacity available after existing debt obligations are subtracted.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deferred Revenue – Amount for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Deficit Financing – A situation in which the federal government's excess of outlays over receipts for a given period is financed primarily by borrowing from the public.

Deflation – A decrease in the general price level usually accompanied by declining levels of output, increasing unemployment, and a contraction of the supply of money and credit.

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.



Appendix D- Glossary

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. These include the government's share for Social Security Tax and various pensions, medical and life insurance plans.

Employment Rate – In economic statistics, the total number of people who, during a specific week, did any work for pay or profit, or who worked for 15 hours or more without pay on a farm or in a business operated by a member of the person's family. Also included are those who neither worked nor looked for work but who had a job or business from which they were temporarily absent during the week.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the County is to provide goods or services to the general public, charging user fees to recover financing costs. Examples are public utilities and airports.

Expenditure – Payment of an obligation.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Exponential Smoothing – A method of transforming time series data for a better fit by creating a weighted average.

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.



Appendix D- Glossary

Fixed Assets – Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fixed Costs – Those costs in any project or program that remain constant, regardless of the increase or decrease in units produced.

Full Faith and Credit Debt – A long-term debt in which the credit (including the implied power of taxation) is unconditionally pledged by the government.

Full Funding – Provision of budgetary resources to cover the total cost of a program or project at the time it is undertaken. The alternative is incremental funding, in which budget authority is provided or recorded for only a portion of total estimated obligation expected during a single fiscal year. Full funding is generally discussed in terms of multiyear programs, whether or not obligations for the entire program are made in the first year.

Full-time Equivalent Position (FTE) – A part time position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example, a part time typist working for 20 hours per week would be the equivalent of .5 of a full-time position.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Accounting – The legal requirement for agencies to establish separate accounts for separate programs, to segregate revenues and other resources, together with all related liabilities, obligations, and reserves, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The aim is to control the handling of money to ensure that it will be spent only for the purpose intended. Fund accounting, in a broad sense, is required by the government to demonstrate agency compliance with requirements of existing legislation for which funds have been appropriated or otherwise authorized.

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.



Appendix D- Glossary

General Accounting Office (GAO) – The Congressional audit agency for the federal government. This agency reports directly to Congress. GAO investigates fraud, waste, and mismanagement. Its audits focus upon delegation of responsibility, policy direction and program evaluation, budget and accounting practices, and the adequacy of internal controls, including internal auditing.

General Fund – Used to account for all governmental functions that do not require a separate recorded, by laws or governmental policy. The General Fund provides most of the essential governmental services, such as police and fire protection and general administration.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

GIS – An acronym for **Geographic Information System**. A system to develop accurate base maps which would provide in one document a visual presentation of the exact location of infrastructure and district lines, (e.g. drainage or water lines, sewer lines, voting precincts, and council district lines).

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – Funds used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds) The measurement focus is upon determination of changes in financial position. The following are the County's governmental fund types; general fund, special revenue fund, debt service fund, capital project fund.

Grant – A transfer of funds from the federal government to another unit of government. The two major forms of federal grants are block and categorical.

- *Block grants*. These are given primarily to general-purpose government units in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area. Examples of federal block grant programs are the Omnibus Crime Control and Safe Streets Act of 1968, the Comprehensive Employment and Training Act of 1973, the Housing and Community Development Act of 1974, and the 1974 amendments to the Social Security Act of 1935 (Title XX).
- *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.



Appendix D- Glossary

Indirect Cost – Any cost incurred for common objectives that therefore cannot be charged directly to any single cost objective. Indirect costs are allocated to the various classes of work in proportion to the benefit to each class.

Inflation – A persistent rise in the general price level that results in a decline in the purchasing power of money.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund – Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance ends or lapses, unless otherwise provided by law.

Lease-Purchase Agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Legal Reserve Requirement – One of the three tools used by the Federal Reserve to promote for economic stabilization. The Fed can tighten the money supply by requiring a greater reserve to be maintained, thus shrinking the amount available for loans. The converse normally increases the money supply.

Levy – To impose taxes for the support of government activities.

Liability – Amount owed for items received, services rendered, expenses incurred, assets acquired, or construction performed (regardless of whether invoices have been received); also, amounts received but as yet earned.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Item Budget – A budget format that presents the exact dollars that are planned to be spent for every separate good or service to be purchased.

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.



Appendix D- Glossary

Non-operating Expenses – Proprietary fund expenses not directly related to the fund’s primary service activities (e.g., interest).

Non-operating Revenues – Any proprietary revenue that is incidental to, or a by-product of the fund’s primary activities.

Object of Expenditure – An expenditure classification, referring to the lower and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget – The current year budget that guides agencies’ everyday activities.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Financing Sources –Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses – Governmental Fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.

Performance Budgeting – A budget format that presents government program input and output, thus allowing easy verification of the program’s economy and efficiency.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.



Appendix D- Glossary

Performance Measures – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – Group of Expenditures that includes salaries, wages, and fringe benefits of a government’s employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget format in which the budget material is arranged in such a way as to aid the executive and legislature to understand the broader policy implications of their decision.

Proprietary Funds - used to account for activities that are similar to those often found in the private sector. The reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The County has two proprietary fund types: internal service fund and enterprise fund.

Reassessment – In order to value all real property at its current fair market value (the price your property would sell for in the open real estate market), state law mandates that the County Assessor’s office reassess property values every five years.

Reimbursement – A repayment for commodities sold or services furnished, either to the public or to another government account that is authorized by law to be credited directly to specific appropriation and fund accounts.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue – Sources of income used to finance the operations of government.

Revenue Bond – All bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenue Forecasting – Any of several systematic approaches used by governments to estimate the levels of revenue they can anticipate in future years.

Source of Revenue – Revenue is classified according to its source or point of origin.

Target Budget – Desirable expenditure levels provided to departments in developing the coming years-recommended budget. Based on the prior year’s adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Anticipation Note – Borrowing by a local government against future anticipated tax revenue.



Appendix D- Glossary

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.

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.