



Richland County Council Members 2006



Anthony Mizzell
Council Chair
District 11



L. Gregory Pearce, Jr.
Vice Chair
District 6



Doris Corley
District 1



Joyce Dickerson
District 2



Damon Jeter
District 3



Paul Livingston
District 4



Kit Smith
District 5



Joseph McEachern
District 7



Mike Montgomery
District 8



Val Hutchinson
District 9



Bernice G. Scott
District 10

Operations and Funding Guide



Richland County, South Carolina

County Council

Anthony Mizzell - Council Chair
L. Gregory Pearce, Jr. - Vice Chair

Doris Corley
Joyce Dickerson
Val Hutchinson
Damon Jeter
Paul Livingston
Joseph McEachern
Mike Montgomery
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Richland County

Mission Statement



The mission of the government of Richland County, South Carolina is to provide essential services, efficiently and effectively, in order to improve the quality of life for its citizens. Richland County government shall be accessible to all and shall provide cordial, responsible assistance and information in a prompt, equitable and fair manner. This mission shall be achieved with minimal bureaucracy, with integrity and within the parameters and power set forth in applicable federal, state and local laws.

Richland County

An All-American County



On Sunday, June 11, 2006, -the National Civic League named Richland County one of ten winners of the prestigious All-America City Award. The 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.

A delegation of 32 community leaders and elected officials traveled with the county's delegation to the awards competition in Anaheim, California. As part of its presentation to the All-America City jury, Richland County highlighted the Court Appointed Special Advocate (CASA) program, Palmetto Health's Richland Care program, Richland County GIS, the community's response to Hurricane Katrina, and the collaborative effort to keep Fort Jackson open during the most recent round of the US Department of Defense's BRAC closings.

Other winners of the 2006 All-America City Award include: Lincoln, California; Longmont, Colorado; Marietta, Georgia; Kansas City, Missouri; Columbus, Ohio; Maumee, Ohio; DeSoto, Texas; and Pharr, Texas. Sarasota County, Florida and Richland County were the only two counties to win the coveted national award.

About the cover

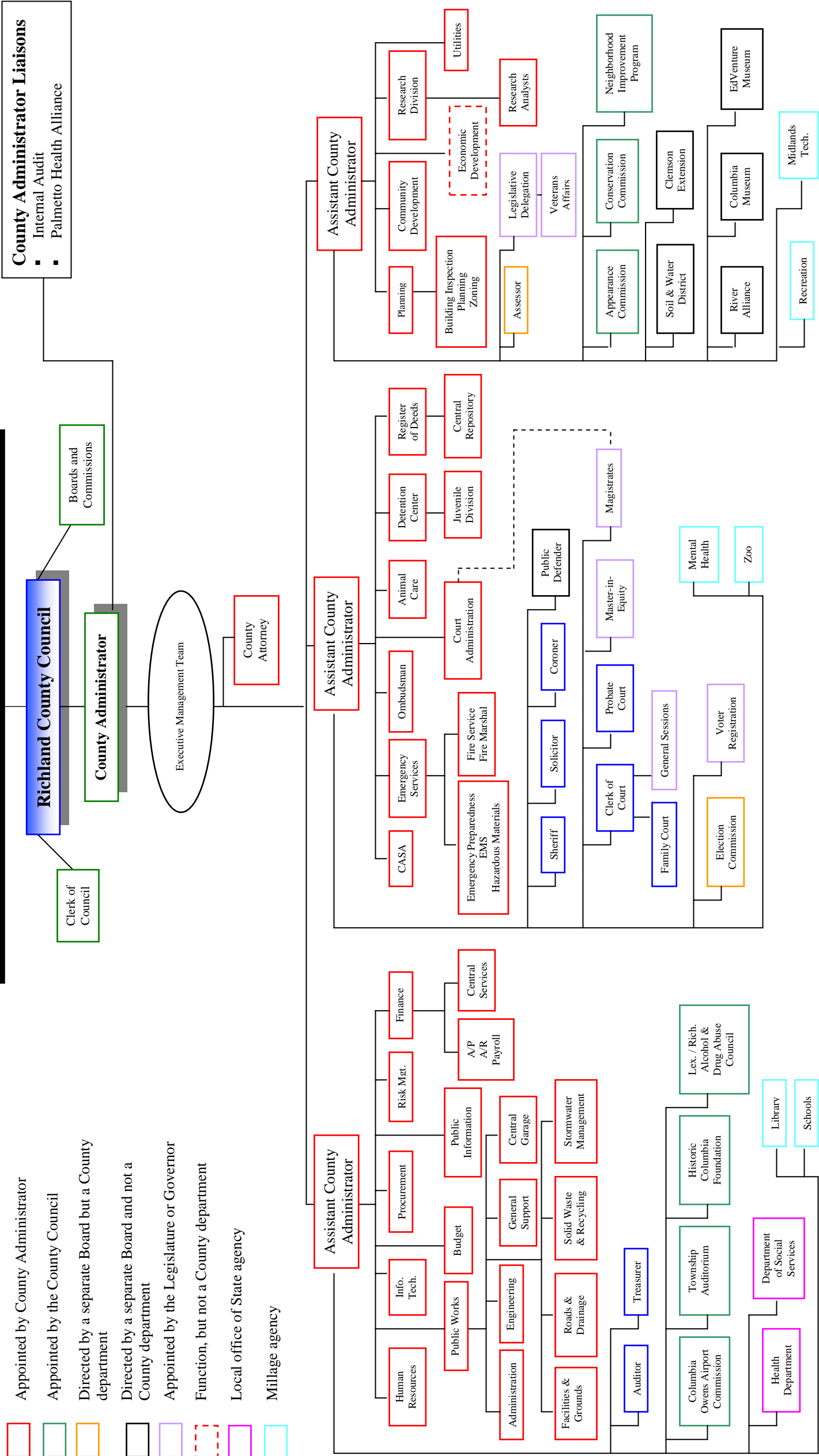
The photos on the cover of this document highlight but a few of the resources and programs that make Richland County truly All-American. Clockwise from top left: the Congaree Swamp National Park is the only national park in South Carolina; children playing, representing CASA, the county's award-winning Court Appointed Special Advocate program; the botanical gardens at Riverbanks Zoo and Gardens, which has twice been recognized as South Carolina's most outstanding tourist attraction; and the Richland County Council, photographed in front of the Richland County Administration building. Pictured are: (seated, left to right) Val Hutchinson, Bernice Scott, Anthony Mizzell, Joyce Dickerson, (standing, left to right) Gregory Pearce, Joseph McEachern, Mike Montgomery, Damon Jeter, and Paul Livingston. Not pictured are Doris Corley and Kit Smith.

Organizational Chart

Legend (all receive County funding)

- Elected by citizens
- Appointed by County Administrator
- Appointed by the County Council
- Directed by a separate Board but a County department
- Directed by a separate Board and not a County department
- Appointed by the Legislature or Governor
- Function, but not a County department
- Local office of State agency
- Millage agency

CITIZENS OF RICHLAND COUNTY



RICHLAND COUNTY 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 fiscal year beginning July 1, 2005.

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.

Reader's Guide

Richland County operates on a fiscal year that runs July 1 through June 30. The County is fiscally managed based on an annual operating budget that is developed and presented to the County Council by the Administrator in early May. The County Council reviews the recommendation and makes adjustments throughout May and June. The process is designed for the annual budget to be adopted prior to June 30th and effective on July 1st. This document represents the culmination of the funding decisions made by Richland County Council during the budget process for fiscal year 2006 – 2007. All information is presented using a five-year comparison format showing 2003 actual, 2004 actual, 2005 actual, 2006 adopted and 2007 adopted.

This budget document describes how Richland County Government attempts to identify the community's needs for legitimate public services and the strategies by which it tries to meet those needs. We have organized this document recognizing that many of our readers need certain essential information in a quick accessible and digestible format. We have also tried to provide greater detail for those who wish to inquire in greater depth. The document includes two major sections: *Section One – Executive Summary*, *Section Two – Detailed Operations and Funding Guide*.

In *Section One – Executive Summary*, information is contained concerning all County financial information at the fund level. It presents detail for all funds appropriated by County Council for fiscal year 2007.

The reader can find narrative information about County Goals, geography and demographics, and explanations about all appropriated funds as well as the detailed process of adopting the budget.

Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those specific dollars are used by fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact to those balances.

Finally, section one includes multi-year tables reflecting a full-time funded position comparison for all funds. The number of positions is presented at the Fund and Department level. This allows the reader to analyze the change in funded positions over time. Additional details concerning type of positions are included in section two of this document.

Section Two – Detailed Operations and Funding Guide contains information about the various budgetary funds at the department level. This is the section that will guide the reader to discern expenditure information concerning a specific fund or department. It includes appropriated funds for all County Departments that are funded by County Council. The departmental summaries segment includes mission statements, objectives and performance measures, summary and detailed budget data, and funded position comparisons for each individual department for five years.

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

Any person 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 website at www.rcgov.us.

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Budget Message

OFFICE OF THE COUNTY ADMINISTRATOR

BUDGET MESSAGE

FY 2006-2007

LETTER OF TRANSMITTAL

The Honorable Anthony G. Mizzell, Chair
The Honorable Members, Richland County Council

It is my privilege to present the fiscal year 2007 budget for Richland County. This budget message is broken into two distinctive parts; the letter of transmittal provides an executive summary of major impacts within the budget while the remaining pages discuss the challenges we are facing, the approach taken during our process and a detailed analysis of the results found in the appropriated budget. This document represents a continuing effort to provide better financial information and is the culmination of many months planning. The total appropriated expenditures excluding capital projects and debt service amount to \$443,764,626 an increase of \$44,342,103 or 11.1%, as follows:

- Agency appropriations increased \$23.7 million or 9.9% driven by
 - \$20.8 million increase for Education
 - \$1.9 million increase for the Library system
- Special Revenue appropriations increased \$4 million or 13.1% driven by
 - \$1.3 million to improve staffing by increasing the number of firefighters at several stations and one-time capital cost associated with the countywide Fire Service
 - \$1.4 million to enhance the county Stormwater program
 - \$1.4 million to improve staffing and support road maintenance operating costs
- General Fund appropriation increased \$11.9 million or 11.1% due to
 - Public Safety increases including 20 new deputy positions for the Sheriff, rising fuel and utility costs, and an increase to the Detention Center Health contract
 - \$1.1 million to maintain escalating employee group insurance cost
 - \$2.4 million toward partial implementation of countywide class and compensation program
 - \$2 million for one-time capital to replace the county financial system
- Proprietary Funds increased \$4.9 million or 22.8% due to
 - \$2.8 million for outside contractor increases associated with Solid Waste Collection and the transfer of Special Services Department from General Fund to Solid Waste Fund
 - \$2 million associated with Utilities Fund for one-time capital cost

Fiscal Year 2007 funding does maintain current service levels while providing funding for operation critical items such as listed above, but it does not fulfill all responsible requests based on the increasing service demands. This balance to meet changing services demands always offers a great challenge and this year was no different. The incremental financing strategies in the current budget include:

- General Operating funding through
 - \$8.4 million or 16.5% estimated increase in non-tax revenue sources.
 - A levy increase of .4 mills partially funded General Operating Fund requirements or \$2 on a \$100k home.
- Agency funding through ad valorem tax levy change
 - A levy increase of 17.5 mills for School District 1 and 17.6 mills for School District 2 funded the education requests or an increase of \$70 for each district on a \$100k home.

Budget Message

- All other Agency appropriations combined for a 1 mill net levy increase or \$5 on a \$100k home.
- Proprietary funding through
 - An increase in the garbage collection fee from \$168 to \$205 to offset cost of collection.
 - One-time capital expenditures utilized respective fund balances for Utilities and Parking Garage of \$1.7 million and \$42,500.
- Special Revenue funding through
 - A levy increase of 1.3 mills for Stormwater program funding or an additional \$5 on a \$100k home.
 - One-time capital expenditures utilized respective fund balances for Fire and Emergency Telephone System of \$2 million and \$300,000.
 - An increase in the road maintenance fee from \$15 to \$20.

In this environment of reduced federal and state financial support, the County has been able to maintain an adequate service delivery system in a responsible, cost-effective manner. We are, however, also mindful that we must not be satisfied with the status quo but continue to change strategically to meet the needs of our system. At a time that our governments are stressed beyond belief, we must remain steady and prepare for the future. Because of the slump and slow growth of the economy, we must be cognizant of the additional requests for services that will be placed on our system. Preparation for this increased demand is not only prudent but is our responsibility. We must look internally for opportunities to better deliver services and externally for the signs of change to which we must adjust. These are the decisions of our day, which will define in part how we will meet the challenges that are before us. We must remain focused on our purpose, rely on the strength of our team, act with confidence, and above all else always do the right thing.

Despite current challenges facing Council and Staff, I have confidence in our ability to persevere through these times. I truly appreciate Staff's willingness to problem solve and their team approach toward continuing to provide exceptional services. This budget does highlight the fiscal challenges we face, but more appropriately, it reflects our Staff's service delivery creativity and Council's dedication to meeting the needs of our community. I look forward to the opportunities that lie ahead and anticipate great things in the coming days. My optimism will only strengthen as we collectively focus on our vision of tomorrow.

Respectfully Submitted,

J. Milton Pope
County Administrator (Interim)

Budget Message

The Process

The budget process consists of four distinct phases: Planning, Preparation, Review and Adoption.

The current fiscal year budget *planning phase* began in October with a staff review of the prior year process and a mid-year retreat for Department Heads. The mid-year retreat included a review of prior year operating strategies in the adopted budget, updated revenue and expenditure estimates for the current fiscal year and initial discussions to identify available resources and set broad limits and direction for the coming budget cycle.

As in prior years, the planning phase included a Council Retreat, which was planned and held in January where County Council was provided an extensive review of prior year goals and accomplishments. The retreat is designed, in part, to provide a venue for County Council to give direction to the County Administrator in assembling a recommended budget. A major part of the retreat is the evaluation of long-term goals and the establishment of short-term goals and objectives that would guide the budget process for the coming year. At the retreat the goals of the County Council were established which became the basis of the budget plan for the current budget.

The Council, in addition to the major goals planned for Richland County, gave certain directions to be considered. Major impacts driving the outcomes of the budget were discussed with the realization that this year would be extremely difficult. Previous actions over two years by the Council at the recommendation of the Administrator had prepared the County to be better able to address these hard economic times. The ability to mitigate the worst of the impacts and soften the adverse effects was available with direction from the Council. Even so, it was understood that without elimination of several departments or severe cuts in large departments and the attendant loss of essential services, a budget increase was imminently unavoidable.

The overarching direction from Council was that the recommended budget be a responsible budget that maintains the quality of services that the citizens of Richland County have come to expect and enjoy. In order to accomplish this, the Council directed the County Administrator to recommend alternate revenue sources that would reduce the impact to property taxes. Council also asked that the budget reflect an increase of no more than the level of the CPI of 3.4%.

The *preparation phase* for all internal departments officially began in December with a budget kick-off meeting. This meeting was held with department directors and included the distribution of departmental targets, budget procedures and all required documents and forms for submission. Departments were provided a base budget that was the same level as their prior year appropriation less any one-time expenditures. Any requests over this base to provide funding for growth required further justification. This format proved beneficial in facilitating the decision-making process.

The third phase of the process is the *review phase* and consists of many scheduled meetings with the Administrator, staff and department directors to review and discuss the departmental request. These sessions began in February and continued through the end of April. These sessions are designed to provide two-way communication concerning budget needs assessments and also to provide information that will assist in the development of a responsible but balanced budget. Another component of this phase was citizen input meetings that were held to allow direct feedback from the community and provide an opportunity for a participatory budget. The final component of this phase was the work sessions with Council. This year consisted of five work sessions to review many aspects of the budget as it was being developed. The number of work sessions needed reflects the challenge presented during this budget process to find a balance in service and cost.

The final phase, the *adoption process*, began with the Administrator's Recommended Budget presentation to Council in early May and ended with the third reading approval in late June.

Budget Message

Council's request for a budget with minimal increases was challenging, even more so than the previous year, due to economic conditions including an increasing unemployment rate, a sluggish economy, and rising inflation in certain areas of the budget, e.g., group health and other insurance costs. Additionally, the budget is materially impacted by the required operating funds associated with previously adopted capital projects for public safety, including but not limited to new Fire Stations, EMS stations and Detention Center expansion. These capital expenditures required operational funding increases.

The Result

The resulting budget reflects the total county adopted budget, excluding capital projects and debt service, for fiscal year 2007 of \$444 million, increasing \$44 million or 11.1% from \$399 million in 2006. For comparison purposes, Capital Projects and Debt Service are excluded since funding is not finalized until September. *Agency Funds* increased \$23.7 million or 9.9% with \$20.8 million increase going to education. *Special Revenue Funds* increased \$4 million or 13.1% due to increases in the Fire Service, Stormwater and Road Maintenance programs. *General Fund* increased \$11.9 million or 11.1% due to increasing public safety requirements, escalating insurance cost, and the implementation of a countywide class and compensation program update. Finally, the *Proprietary Funds* realized a \$4.9 million or 22.8% increase due to contractor increases associated with the Solid Waste fund which is funded through user fees and one-time capital costs for Utility projects. The table below shows the changes by fund for the three previous years. Discussion of changes in each fund can be found in greater detail later in this document.

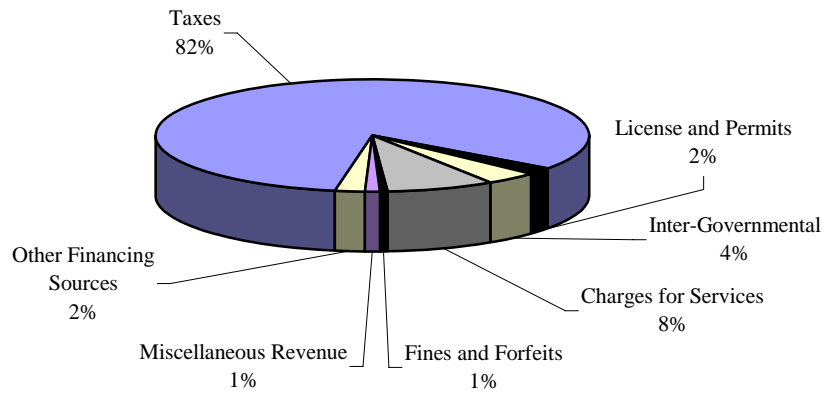
| (\$ in thousands) | FY07 vs FY06 | | FY06 vs FY05 | | FY05 vs FY04 | |
|-----------------------|--------------|------|--------------|------|--------------|------|
| | \$ | % | \$ | % | \$ | % |
| Agency Funding | 23,662 | 9.9 | 14,476 | 6.4 | 6,514 | 3.0 |
| Special Revenue Funds | 4,047 | 13.1 | 4,408 | 16.6 | 2,178 | 8.7 |
| General Operating | 11,851 | 11.1 | 7,972 | 8.0 | 4,647 | 5.0 |
| Proprietary Funds | 4,860 | 23.0 | 950 | 4.7 | 3,171 | 18.6 |
| Total | 44,420 | 11.1 | 27,806 | 7.5 | 16,510 | 5.0 |

Funding for County Operating Cost is generated from a variety of sources. The chart below details the breakdown of the projected county revenue by source. For comparison purposes, a graph is added to provide a picture of the support by major revenue category.

| <u>Revenue Source</u> | <u>2007</u> | <u>2006</u> |
|-------------------------|-------------|-------------|
| Taxes | 415,551,000 | 392,997,000 |
| License and Permits | 10,765,000 | 9,893,000 |
| Inter-Governmental | 18,728,000 | 17,240,000 |
| Charges for Services | 41,238,000 | 34,025,000 |
| Fines and Forfeits | 2,987,000 | 3,869,000 |
| Other Financing Sources | 16,646,000 | 11,259,000 |
| Total Revenue | 505,915,000 | 469,282,000 |

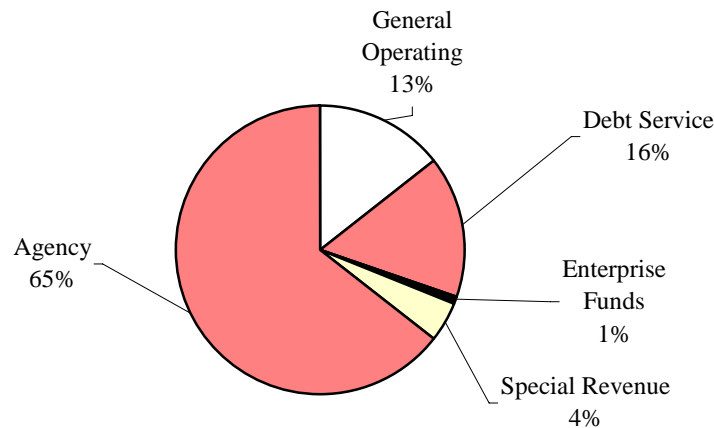
Budget Message

2007 Revenue by Source



Ad valorem taxes account for 82% of the revenue for all funds combined. All property taxes for the fiscal year are combined in the graph below showing the percentage of ad valorem taxes by fund. For fiscal year 2007, property taxes are levied for the following major categories: Agency Funds, which make up the largest portion of the ad valorem taxes totaling \$264 million, Debt Service - \$65 million, County General Operations - \$59 million, Special Revenue - \$18 million, and Proprietary Funds accounted for \$4 million.

Ad Valorem Taxes - All Funds



Agency Funding

Revenue:

An ad valorem tax assessment is the method used to pay for all Agency funding. A list of funding can be found at the end of this section. This group consists of approximately 65% of total ad valorem taxes assessed in Richland County.

Budget Message

Expenditures:

Agency funded operating expenditures are \$264 million in 2007 compared to \$240 in 2006, increasing \$24 million or 9.9%. The lion's share of the increase, \$20.8 million, was appropriated to education.

During the budget process Council and Administrator met with all agency directors and communicated the economic condition of the county requesting that, all agencies carefully evaluate their budgets and submit a request at no more than a 3.4% growth to match the growth in the CPI. Most agencies were able to take advantage of operational efficiencies or identify other funding strategies to absorb the slower growth with a few exceptions:

- The State-mandated EIA level for School District One and Two provided a required growth of 3.4% and 9.3% respectively; final funding for both school districts exceeded the required by approximately \$9.5 million.
- The final appropriation for the Recreation Commission, Library and Mental Health realized a growth of 5.0%, 13.2% and 22.0% respectively.

Adopted agency budgets are shown in the chart below.

| (\$ in Thousands) | 2007 Adopted | 2006 Adopted | Change from 2006 |
|-----------------------------|----------------|----------------|------------------|
| Funding Uses | | | |
| School District One | 149,722 | 137,756 | 11,966 |
| School District Two | 80,012 | 71,173 | 8,839 |
| Recreation Commission | 9,061 | 8,627 | 434 |
| Public Library | 16,331 | 14,428 | 1,903 |
| Midlands Technical College | 5,461 | 5,271 | 190 |
| Riverbanks Zoo | 1,598 | 1,545 | 53 |
| Columbia Area Mental Health | 1,539 | 1,262 | 277 |
| Total Agency | 263,724 | 240,062 | 23,662 |

Future operational impacts to be considered

Agency funding for future years will provide a great challenge for the county as operating cost continues to grow much faster than the assessed value. Additionally, agencies will require additional operating funds due to completion of capital projects where the requirements to operate and maintain the facilities will play a key role in future funding levels. Below are some known operational requirements that will be addressed over the next five years:

School District One... During FY04 the district began the process of issuing \$391 million in bonds to fund projects included in their 20-year facility master plan. The requirements to operate and maintain the new facilities will play a key role in future funding levels.

Midlands Technical College... FY06 budget included the county commitment of an additional .5 mill annually to fund four Economic and Community Development capital projects increasing annual funding by approximately \$650k. Funding for operating cost will be required once the facility additions and improvements are completed, however at this point no operational impact numbers have been reviewed.

Recreation Commission... County Council is currently evaluating options to issue a bond to fund the Commission's 10-year Capital Plans.

Budget Message

Special Revenue

Revenue:

All funds under the special revenue umbrella are designed to fund specific activities and require that the expenditures be managed not to exceed the projected revenue. As in prior years, FY07 revenue projections are conservative estimates due to uncertainty in the local economy that drives many of the special funds.

Fire Service Revenues are funded primarily through an ad valorem tax. To cover an 8.2% increase in expenditures in FY07, a 2.1 mill tax increase was levied and \$2 million of fund balance was used to cover one-time capital costs.

The Hospitality Tax fee was implemented in FY04. Collections are exceeding earlier expectations; for FY07 the fee is expected to generate \$5 million having increased 32% over the last couple of years.

The Road Maintenance Fee was implemented four years ago and is a constant revenue source. Because it is a fee, the total revenue leveled off and would not materially change without an increase in the fee schedule. In FY07, the fee was increased from \$15 to \$20, with expectations to generate a total of \$5.2 million or a 36% increase in order to improve the funding level for the countywide road management program.

Stormwater is funded through an ad valorem tax assessment. A 1.3 mill tax levy, or \$5 on a \$100k house, was approved providing over a 100% increase to begin a multi-year plan to revamp the program and to assist in meeting state guidelines.

Victims Assistance Revenue has declined for several years in a row from \$765k in 2001 to an estimated \$500k in 2007. Currently the County is working with the State Office of Victims Assistance to develop long-term operation and funding plan. The revenue is subsidized by \$421k from the General Fund in FY07 to cover the projected

Expenditures:

Special Revenue expenditures are \$34.9 million in FY07 compared to \$30.9 in FY06, increasing \$4 million or 13.1%. The special revenue budget is balanced with the revenue estimates totaling the expenditure projects. FY07 budget does include the use of fund balance as a revenue source for one-time capital expenditures of \$300k in Emergency Telephone System associated with the 911-system and \$2 million in the Fire Operation.

In the process of presenting a balanced budget, we continuously develop and update long-range plans that maintain the solvency of each fund while continuing to provide excellent services our residents enjoy. During the review of the FY07 budget, these long-range forecasts highlighted two special revenue funds where the projected revenue growth was not supporting the expenditure requirements: Victims Assistance and Emergency Telephone System. Several management strategies are being identified, discussed and implemented in an effort to reduce the stress on these funds. Additional discussion concerning these funds and the strategies initiated can be found within the fund detail of this document.

Total Special Revenue personal expenditures increased \$641k or 16% from \$4 million in 2006 to \$4.7 million in 2007 and are driven primarily by the approval of seven new positions to support the road maintenance fund.

Operating expenditures reflect the largest increase, up \$4.5 million from \$21.5 million in 2006 to \$26 million in 2007. The operating increases are attributed to:

- ⇒ \$1 million to increase staffing at several fire stations throughout the county
- ⇒ \$900k additional appropriation based on healthy Hospitality Tax revenue projections.
- ⇒ \$800k for road maintenance operating costs from the \$5 increase in the fee
- ⇒ \$750k for stormwater program improvements

Budget Message

Net capital expenditures decreased \$1.1 million.

Adopted Special Revenue budgets are shown in the chart below.

| (\$ in Thousands) | 2007 Adopted | 2006 Adopted | Change |
|------------------------------|---------------|---------------|--------------|
| Funding Uses | | | |
| Fire Service | 16,817 | 15,545 | 1,272 |
| Hospitality Tax | 5,000 | 4,100 | 900 |
| Road Maintenance | 5,200 | 3,836 | 1,364 |
| Emergency Telephone System | 1,285 | 2,680 | (1,395) |
| Stormwater Management | 2,751 | 1,370 | 1,381 |
| Tourism Development | 900 | 950 | (50) |
| Victims Assistance | 922 | 585 | 337 |
| Temporary Alcohol Permit | 101 | 99 | 2 |
| Accommodation Tax | 505 | 510 | (5) |
| Neighborhood Redevelopment | 580 | 515 | 65 |
| Conservation Commission | 580 | 515 | 65 |
| Other Special Revenue | 271 | 160 | 111 |
| Total Special Revenue | 34,912 | 30,865 | 4,047 |

Future operational impacts to be considered

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. However, a more detail analysis can be found in the Capital Projects section of this document.

Fire Service... During 2002, the county issued \$4 million in bonds for the construction of two Fire Stations and the expansion of two existing stations. The facilities began to open and require addition operating cost in 2004. Total additional annual operating cost was estimated to be \$1.5 million when completed. One final station should be complete by the end of FY07 which will require \$700,000 a year in additional operating costs. No additional capital projects are in process for the Fire system; however, the county is currently updating the ten-year capital plan to determine future projects.

Owens Field...\$3.0 million in bonds, in conjunction with \$1.8 million match from the FAA, was issued by the County in 2004 to fund the construction of a new terminal building and add hangers to the County Airport. The incremental increases in operating cost shown below began to be realized in the FY06 budget. The airport operation is funded through hanger rentals and user fees.

| (\$'s in thousands) | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Added annual Airport Operating Cost | 21k | 45k | 55k | 60k | 75k |

*Victims Assistance...*Revenue received to fund the local victims assistance program has been on the decline for the past several years. FY07 will be the third straight year the County has subsidized the fund in order to maintain current service levels. Therefore, the County is currently evaluating program alternatives.

Budget Message

General Operating Fund

Revenue:

Richland County continues to rely on a variety of revenue sources to finance operating activities. During each budget, County Council requests that all new potential revenue sources be identified and presented as part of the recommended budget. This was accomplished during the budget cycle resulting in several new or adjusted sources being implemented with the adopted budgeted. The county continues to evaluate potential revenue sources in an effort to further reduce the reliance on property taxes.

The total county general fund revenue for 2007 is estimated at \$117 million compared to \$107 million in 2006. \$2 million in fund balance for one-time capital was utilized to cover budgeted expenditures. The county reliance on ad valorem tax for general operations is currently 49.3% compared to 53.6% in 2006.

Ad valorem tax estimates in 2007 increased \$2.5 million from 2006 with \$900k being attributed to the growth in county property value. The remaining \$1.6 million is attributable to a levy increase equal to an additional \$2 per year for a \$100k home. Non-property tax revenue estimates increased \$7.3 million or 14.4%. The increase is due to a variety of changes including interest rate improvements, a new in-house collection program for business licenses, and changes in collection methods improving the rate of collection for ambulance fees.

The FY07 budget does include use of \$2 million of fund balance as a revenue source. The County operates on the premise that the use of fund balance as a revenue source be limited to infrequent, one-time capital expenditures. The fund balance use for FY07 is for the replacement of the county financial system.

Other Taxes account for approximately \$4.1 million or 3.4% of the County General Fund. Other taxes are projected to increase from \$3.2 million to \$4.1 million. These taxes are contingent on the state of the building and refinancing market in the county.

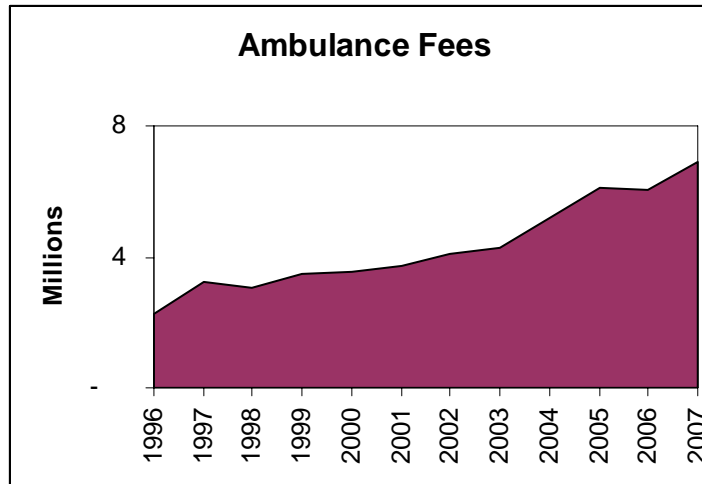
Licenses and Permits is projected to generate approximately \$10.7 million in 2007, which supports the general county operations. In total, the category is estimated to increase by \$870,000 or 8.9% for FY07 due to the new Business Service Center established to increase the collection of business license fees by bringing the operation in-house. Building permits are also projected at an 8% increase for FY07.

Intergovernmental funding is primarily Local Government Funding (LGF) which is projected to be \$16.6 million in 2007 and provides 14% of the general operating revenues. While the amount of LGF remains relatively stable, in recent years counties have lost growth and in some cases have been forced to take a reduction. This loss in growth over the last several years has resulted in Intergovernmental funding contributing a lower percentage of the county's revenue from 19% in 2001 to 14% in 2007. A positive trend is that the FY07 estimates reflect that the county will realize a 9.4% increase over FY06.

Charges for Services comprises over 12.6% of the general fund revenue in FY07. It is projected that with the changing economy, the county will need to rely more heavily on this type of revenue in the future. There will be continuing analysis to evaluate the existing charges to ensure the ability to fund the services provided. This category is projected to generate \$15 million in 2007 compared to \$11.7 million in 2006. The projected increase is driven by implementation of a new administrative fee for Sheriff Deputy signal-thirty work and an increase in revenue for housing of federal prisoners.

Another major influencer of the increase in charges for services is recent changes to the ambulance fee schedule and collection methods. The fee change in 2004 helped to generate an additional \$600k annually and implementation of new county collection policy is projected to improve available revenue by \$500k. The following chart illustrates the change in collection of EMS ambulance service fees, which shows a gradual annual increase through 2003 and a much sharper increase over the last several years.

Budget Message



Miscellaneous Revenue and Other Financing Sources accounts for approximately 10.2% of general fund revenue and is expected to increase \$1.9 million or 18.7% in FY07. The key drivers in this group are Interest Income and special funding agreements with the local Health Alliance and School Districts. The current budget reflects an increase of \$2 million in interest as a result of the new investment strategy implemented by the Treasurer's office and an improvement in available interest returns on investment.

Expenditures:

General Operating Fund Expenditures are \$118.9 million in FY07, increasing \$11.9 million or 11.1% from FY06 expenditures of \$107 million. The chart below identifies the funding by services.

| (\$ in Thousands) | 2007 Adopted | 2006 Adopted | Change |
|----------------------------|----------------|----------------|---------------|
| Funding Uses | | | |
| General Government | 47,443 | 42,761 | 4,682 |
| Public Safety | 61,372 | 53,897 | 7,475 |
| Public Works and Utilities | 4,922 | 5,022 | (100) |
| Health and Human Services | 5,171 | 5,379 | (208) |
| Total General Fund | 118,908 | 107,059 | 11,849 |

Personal Service expenditures increased \$7.5 million or 9.9% from \$75.7 million in FY06 to \$83.2 million in FY07. As with all service organizations a significant portion of the general operating budget is funding for county personnel. For FY07 it accounts for 70% compared to 70.8% for the prior fiscal year.

Salaries/Wages (including direct associated cost) increased \$6.4 million or 10.1% due to

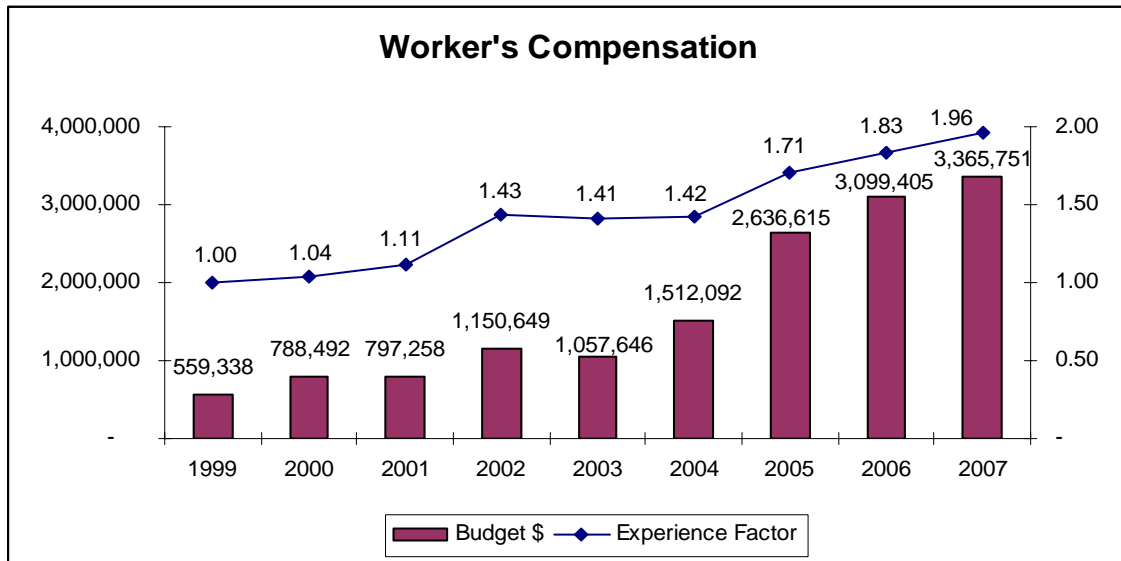
- \$1.4 million is required for the addition of 53 new general funded positions for FY07. Ten positions for the sheriff's department received half-year funding. While this can be a good one-year strategy to reduce the cash outlay, the reality is that the annual impact of the additional positions will be greater in subsequent years. Below is a list of position changes for FY07:

| | | |
|-------------------------|----|--------------------------|
| Business Service Center | 3 | 2-Revenue Inspector I |
| | | 1-Auditor I |
| Sheriff | 49 | 20-New Deputies |
| | | 29-from grants ending |
| Sheriff – Special Duty | 1 | Civil Process Supervisor |

Budget Message

- \$2.4 million to partially fund county class and compensation plan update and the Performance Enhancement Program for all county employees. This will have a significant impact on the FY08 budget when full year funding is required.

Workers Comp increased \$265,000 or 8.5% due to estimates received from actuaries based on market conditions and county claim history. Worker's Compensation funding requirements have increased over 500% since 1999 as shown in the graph below. The County has increased the training efforts and the county risk manager is currently working with several outside agencies to identify opportunities to better manage the county's claim experience factor.



Group Health increased \$842k due to conditions within the insurance market. Recent years are seeing large increases in benefit costs realized in every industry. FY07 plan includes a 9.95% increase for the County.

Operating expenditures reflect an increase of \$1.7 million or 5.9% from \$28.5 million to \$30.2 million in 2006. Below are some of the major drivers of the operating increase are:

Fuel cost increased \$249k or 16.9% due to fleet increase associated with new positions and rising gas prices. The current price per gallon is \$2.65 compared to \$2.04 in FY06.

Professional Services increased \$1 million due to a \$1.1 contractual increase for the provision of food and health care for detainees at the Detention facility.

Utilities increased \$500k or 23.4%. Utilities continue to be a major driver of the general operating budget totaling over \$2.6 million in FY07. As a cost management strategy, Public Works continues to evaluate usage and develop cost savings opportunities.

Budget Message

Capital Outlay includes building improvements, purchase cost of fleet vehicles, data processing and other equipment greater than \$5,000. Total funding for FY07 increased \$2.9 million or 89% from FY 06. Additional capital funding was utilized to fund:

- \$2 million to replace county financial system
- \$350k for 10 new sheriff vehicles for new deputy positions

Since 2003 an additional \$2.0 million dollars of capital vehicle replacement is funded from debt service through the issuance of county bonds as a part of a four-year replacement plan for public safety vehicles. Favorable interest rates have made this a good short-term option. However, we must carefully manage the use of bond money for recurring capital needs. A contingency plan to eliminate bond funding as rates increase is being developed.

Future operational impacts to be considered

Future funding for the on-going operations of the County are constantly being analyzed to determine the best method of financing. As discussed throughout this document, currently 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. Below are some known incremental operating investments that are being addressed over the next five years:

| (\$'s in millions) | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| New EMS Stations Operating Cost | 0.1 | 0.5 | 0.3 | 0.2 | 0.1 |
| Detention Center Expansion | 0.8 | 0.5 | 0.3 | 0.2 | 0.1 |
| Public Safety Vehicle Replacement | 2.1 | 2.0 | 0.5 | 0.5 | 0.5 |
| GIS Operating | 0.2 | 0.3 | 0.5 | 0.5 | 0.5 |
| Replacement of County Financial System | - | .4 | .4 | .4 | .4 |
| Implementation of Countywide Market Study | 0.8 | 1.2 | 2.7 | - | - |
| Continuation of Employee Performance Plan | 1.1 | 1.2 | 2.0 | 2.0 | 2.0 |
| Personnel commitment on Grants Ending | 0.1 | 0.6 | 1.4 | 0.8 | - |
| Building and Facility projects w/multi-year funding | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 |
| Public Safety Facility | 0.1 | 0.1 | 0.1 | - | - |
| Total Additional Requirement (in millions) | 5.6 | 7.2 | 8.5 | 4.9 | 3.9 |

Proprietary Funds

Revenue:

All proprietary funds are designed to be self-supporting through user fees or charges for services. Revenue projections are developed using trend reviews and regression analysis to ensure that fees are set at a level that will allow for the recovery of the cost of the operation. All fees are evaluated annually and adjustments are recommended based on the findings. The county works to ensure that all funds maintain a conservative level of fund balance to preserve the ongoing operation needs and provide a consistent funding level to meet major and one-time capital requirements.

Solid Waste Revenue is broken into two divisions: Collection and Landfill. The revenue for the collection division is driven by the contract cost of the outside collectors. For FY07, the contract cost increased \$2.2 million or 20%. An annual fee increase of \$37, from \$168 to \$205 per household, was approved to cover

Budget Message

the increased contract cost. The Landfill Division is supported by several revenue sources with the majority paid through an ad valorem tax. FY07 budget is appropriated at a continuation level with no tax increase. The budget does include an increase of 1.8% in assessed property value adding \$64k revenue and a \$2.6 million increase or 19.3% in non-tax revenue to support the ongoing operation.

Utility Division Revenue is funded through charges for services for water and sewer usage in the unincorporated areas of the county. The County issued \$15 million in bonds during 2004 for facility expansion; fees are currently being evaluated for pre and post construction rate options. The Utility Division is planned to utilize \$1.7 million of fund balance to pay for one-time capital needs which will allow for no change in service rates for the user.

Parking Garage Revenue is funded through user fees and utilized \$42,500 of fund balance for one-time capital in FY07.

Expenditures:

Proprietary funded expenditures are \$26.2 million in FY07 compared to \$21.4 in FY06 increasing \$4.9 million or 22.4%. The FY07 budget does include the use of approximately \$1.7 million of fund balance as a revenue source for one-time capital needs in the Utility Division and \$42,500 for the parking garage.

Total Personal expenditures increased \$521k or 27% in 2007 primarily due the move of the Special Services department from the General Fund to the Solid Waste Fund. Operating expenditures increased \$2.5 million or 13.5% from \$18.4 million to \$20.9 million in 2007 due to contractual garbage collection increases to outside contractors in the Solid Waste Fund. Capital expenditures increased \$2 million or 249% due to one-time capital for construction in the Utility Fund.

| (\$ in Thousands) | 2007 Adopted | 2006 Adopted | Change |
|--------------------------|---------------|---------------|--------------|
| Funding Uses | | | |
| Solid Waste Division | 19,868 | 17,103 | 2,765 |
| Utility Division | 5,883 | 3,910 | 1,973 |
| Parking Garage | 162 | 120 | 42 |
| Owens Field | 305 | 226 | 79 |
| Total Proprietary | 26,218 | 21,359 | 4,859 |

Future operational impacts to be considered

Often managing funding requirements for future operational needs offer a great challenge. These three funds are no different. Each fund presents its own unique challenge. Therefore, the management strategies may be different in each fund.

*Solid Waste Fund...*annual operating budget has grown \$8.3 million or 72% since 2001 resulting in a 75% increase in the ad valorem tax and a 51% increase in the collection fee. The large increase is driven by better operational projections in required funding, normative annual operating increases including contractual costs, and capital costs associated with the closure of a County Landfill. Escalating operational cost is an area the county will need to address in the coming months. Another major impact in the solid waste fund is the county landfill. Currently, the county is considering the options surrounding the potential closing of one site. Recent estimates place the 30-year post-closure liability at approximately \$20 million. The county is currently working on long-range plans including capital needs for the Solid Waste Division.

*Utility Division...*operating cost has remained relative flat until 2005 due to a recent bond issue for facility expansion. The bond was issued during 2004 to replace the existing facility by upgrading to an activated sludge system to improve performance through the use of current technology and

Budget Message

extending the capacity of the system. Using current projections, the additional capacity would offer a return of the initial investment in seven years. However, funding the start-up cost and the additional operating requirement as the system becomes operational will offer a great opportunity for fiscal strategies. The County has developed short-range funding plans and is currently evaluating fee structure options to support the system.

| (\$'s in millions) | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Added Sewer Plant Operating Cost | 0.2 | 0.3 | 0.5 | .2 | - |

The plan before you balances the need for necessary requirements for services, particularly in the areas of Education and Public Safety, within projected resources. This Fiscal Year 2007 Financial Plan represents the County Council's plan for providing a well balanced mixture of capital improvements and quality of life improvements for the citizens of Richland County that will continue to make the County a desirable place to live, work, and play.

2007 County Goals

Each year in January, the Richland County Council attends an annual council retreat that is scheduled and organized by the County Administrator's staff. The agenda is developed based on input received from council members on their priorities to be discussed. While many topics are discussed, one of the primary items each year is long-range and short-range goal setting for the county. County Council has committed to this process because they understand the importance of their responsibility, not only to the county constituents today, but also to the economic health, the environment, and the quality of life that is being cultivated and sustained for the future of Richland County citizens.

These goals will represent a managerial commitment to achieving specific outcomes and results within a specific timeframe. For the purpose of simplification, we have combined financial and strategic objectives under the general term of "county goals" throughout this document.

The following represents the goals developed during the 2006 retreat and is intended to guide the financial and strategic management of the county through the coming fiscal year. Key short-range goals are set to be accomplished in fiscal year 2007. Additional information on Richland County may be found by visiting our website at www.rcgov.us.

BUDGET AND PLANNING

- a) Practice responsible budgeting.
- b) Develop long range capital planning and clarify the definition of the role of County government.

PUBLIC RELATIONS

- a) Engage in more aggressive public outreach to educate citizens about County services and programs.

NEIGHBORHOOD IMPROVEMENTS

- a) Establish economic development support and resources for small businesses.

INFRASTRUCTURE

- a) Efficiently use County resources with an emphasis on cost savings.
- b) Work to establish an annual infrastructure fund.

POLICY ISSUES

- a) Establish a long term and short term management plan (5-10 years).
- b) Develop a long term recreation management plan.

Key Short-Range Goals

Budget and Planning

- ✓ Adopt a financial plan.
- ✓ Implement a strategic capital projects plan.

Comprehensive Land Use Plan

- ✓ Update the Comprehensive Land Use Plan/Sub Area Plan.

Neighborhood Improvements

- ✓ Increase strategies to promote home ownership among all demographic groups.

Policy Issues

- ✓ Complete a definitive policy decision about Victims Assistance.
- ✓ Appoint a permanent County Administrator.

Description of Richland County



County History

Richland County, probably named for its “rich land” and made up of lowland, sand hills, and rolling countryside, was created in 1785 as part of the large Camden District. (A small part of Richland later went to Kershaw County, in 1791.) In 1786, the state legislature decided to move the capital from Charleston to a more central location. A site was chosen in Richland County, the geographic center of the state, and a new town was laid out on the banks of the Congaree River. The town thus created, Columbia, is the first instance in modern history of a functioning bureaucracy packing up and transferring its operations to a wilderness setting. It was also one of the first planned communities in the country.

Columbia subsequently became not only the center of government but an important trade and manufacturing center as well. The birth of the South Carolina College in 1801 and the beginnings of a rail network in 1842 served well as the focus of social and commercial activity. Cotton from the surrounding plantations was shipped through Columbia and later manufactured into textiles there. By the eve of the Civil War, Columbia was the largest inland community in the Carolinas, making Richland County a crossroads of considerable importance. The historic Capital Building, a major landmark, was under construction in 1865 when General Sherman captured Columbia and burned the town on February 17, 1865.

The US Army returned on friendlier terms in 1917 when Fort Jackson was established. Confederate general, governor, and United States

senator Wade Hampton resided in Richland County, and President Woodrow Wilson lived in Columbia as a boy. Columbia is also known for its educational institutions, particularly the University of South Carolina, founded in 1802.



The county experienced modest growth as population rose from 23,000 in 1870 to 78,000 a half century later. The turbulent 1930s ushered in an era of rapid change as an agricultural community was transformed into a patchwork of suburbs, shopping centers, and industrial/commercial



facilities designed to serve both a burgeoning metropolis and a growing state bureaucracy. By 1980, Richland County was home to 270,000 people, and where there had been 3,200 farms fifty years earlier, there were now 382. The local economy's diversification has flourished in part due to the area being in the heart of South Carolina's transportation hub, being served by three interstate highway systems, two additional interstate highway systems within ninety miles, eight major US highways, five passenger airlines, a Greyhound station, and inter-city rail passenger service.

Richland County's desirable business climate and the government's commitment of quality service to its citizens is resulting in new business ventures and expansions of existing facilities. As a result, many new residential communities are being developed. These factors also contribute to Richland County's unemployment rate being consistently under the state average.

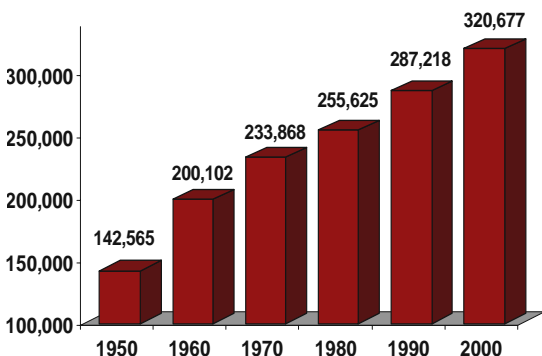
Geography and Demographics

While Richland County is located in the center of South Carolina, it surrounds the capital of the State, Columbia, known to be at the center of everything. Columbia is uniquely located approximately halfway between New York and Miami. It also sits at the center of the growing Southeastern market. Residents enjoy 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.

Description of Richland County

The land use is managed to preserve the heritage of the area. Recent numbers show that 14% of the county is urban and 64% forest. The Urban area make up consists of 60% residential, 26% commercial and 14% Industrial.

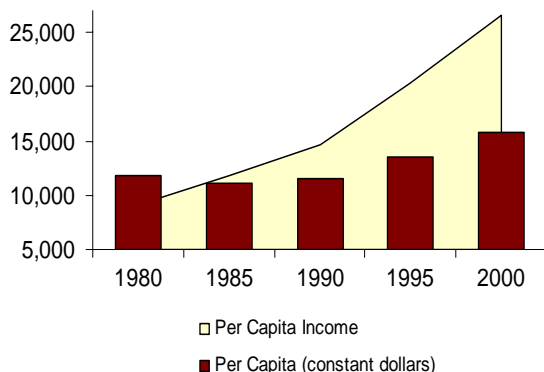
The county population has shown steady growth over the past century from 142,000 in 1950 to over 320,000 according to the 2000 census numbers.



The gender composite is evenly spread with 49.3% male and 51.7% female, with the median age in Richland County mirroring the State at 32 years old.

There are approximately 241,000 residents over the age of 18 or 75% of the county. Approximately 83% of those eligible are registered voters with 64% actually voting in the last election.

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. Today, the economy is primarily service-and-government-oriented. State and federal payrolls are major sources of revenue for residents of the County. In 2001, the State of South Carolina employed 25,885 people in the County.

Additionally, Fort Jackson, a large permanent Army base located in Columbia, significantly impacts the Midlands economy. The installation instructs an average of 36,000 soldiers in basic training and advanced individual training each year. An additional 18,000 attend courses at the Soldier Support Institute, Chaplain Center and School, and Drill Sergeant School. Fort Jackson employs 3,800 civilians and provides services for more than 100,000 retirees and their families.

In addition to government, the County contains the home offices of South Carolina Electric & Gas Company, as well as a number of insurance companies, including Blue Cross/Blue Shield, 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. Below are the top ten companies in Richland County based on taxes paid.

Top Ten Taxpayers are:

| | |
|-------------------------------|--------------|
| South Carolina Electric & Gas | \$18,762,439 |
| BellSouth Telecom Inc. | 7,491,276 |
| International Paper | 6,759,617 |
| Blue Cross & Blue Shield | 3,017,541 |
| Cellco Partnership | 1,934,616 |
| Westinghouse Electric Co | 1,927,963 |
| South Carolina Coaltech No. 1 | 1,793,410 |
| Time Warner Entertainment | 1,496,011 |
| Siemens Diesel Systems Tech. | 1,300,000 |
| Bose Corp | \$1,207,776 |

Description of Richland County

In Richland County, we are aware of the challenges that come with managing your way through an unfamiliar area. Therefore in an effort to assist those that are not as familiar with the geography of the County, we are including maps to several county facilities.

The maps are intended to be general location indicators only. Please call the phone number or visit the website provided on each map for specific directions, hours and other related information. For your convenience, you may also access any of the facility websites from the County site at www.rcgov.us.

The following maps are included:

Public Facilities

Utilities
Columbia Owens Field Airport
County Detention Center and Bond Court
Animal Shelter
Public Works Facility
Department of Social Services
County Administration Building
County Health Department

Recreation Facilities

Ballentine Park
Friarsgate Park..... Chadford Road
St. Andrews Park Beatty Road
Meadowlake Park Beckman Road
Trenholm Park Covenant Road
Forest Lake Park..... Wedgefield Road
Polo Road Park..... Polo Road
Killian Park..... Marthan Road
North Springs Park Clemson Road
Caughman Road Park Trotter Road
Hopkins Park Hopkins Park Road
Bluff Road Park..... Carswell Road

Richland County Public Libraries

Blythewood
Sand Hills
Northeast
J.H. Cooper
St. Andrews
North Main
Main Library
Wheatly
Southeast
Eastover

Richland County Sheriff Substations

Region 1..... Lower Richland High School
Region 2..... Columbiana Mall
Region 3..... Denny Terrace Comm Center
Region 4..... Beatty Road Judicial Center
Region 5..... 1701 Main Street
Region 6..... Lake Carolina Blvd

Headquarters 5623 Two Notch Road

Richland County Judicial Magistrates Offices

Pontiac..... Two Notch Road
Dentsville N. Trenholm
Dutch Fork Beatty Road
Main Judicial Building Main Street
Traffic Court Huger Street
Waverly Trenholm Road
Lykesland Caroline Road
Olympia..... Shop Road
Hopkins Cabin Creek Road
Eastover..... Main Street
Upper Township..... Rhett Road

RICHLAND COUNTY PUBLIC SERVICE FACILITIES



- Utilities
- Owens Field Airport
- Detention Center
- Animal Shelter
- Public Works
- Social Services
- Administration Building / Health Department
- Richland County
- Major Lakes & Rivers
- Interstates
- US Highways
- SC Highways

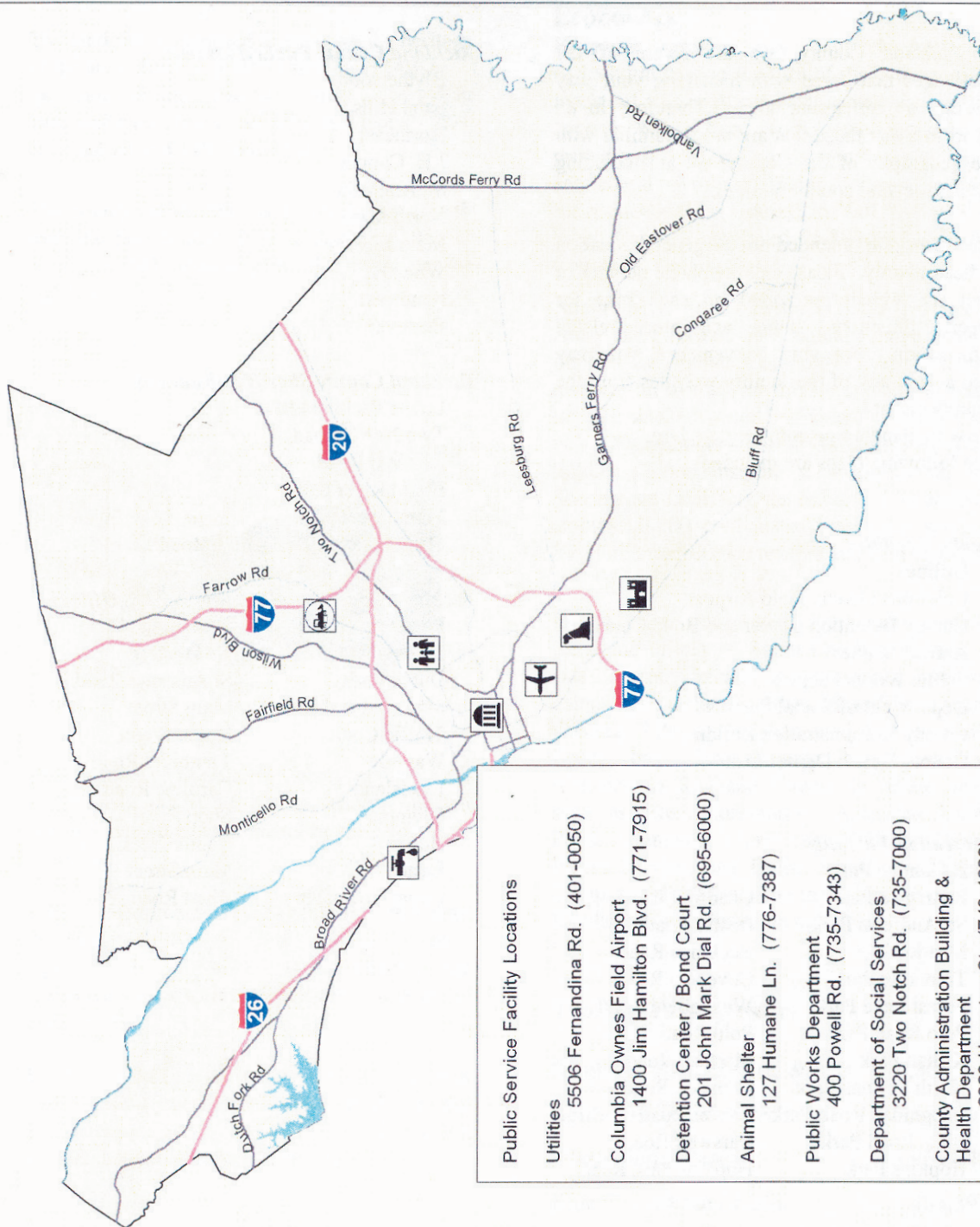


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Columbia, SC 29204

Information Technologies Department, June 2000



- Public Service Facility Locations**
- Utilities**
5506 Fernandina Rd. (401-0050)
 - Columbia Owens Field Airport**
1400 Jim Hamilton Blvd. (771-7915)
 - Detention Center / Bond Court**
201 John Mark Dial Rd. (695-6000)
 - Animal Shelter**
127 Humane Ln. (776-7387)
 - Public Works Department**
400 Powell Rd. (735-7343)
 - Department of Social Services**
3220 Two Notch Rd. (735-7000)
 - County Administration Building & Health Department**
2020 Hampton St. (748-4600)
- www.richlandonline.com/services.htm

RICHLAND COUNTY RECREATION CENTERS



- Recreation Centers
- Richland County
- Major Lakes & Rivers
- Interstates
- US Highways
- SC Highways



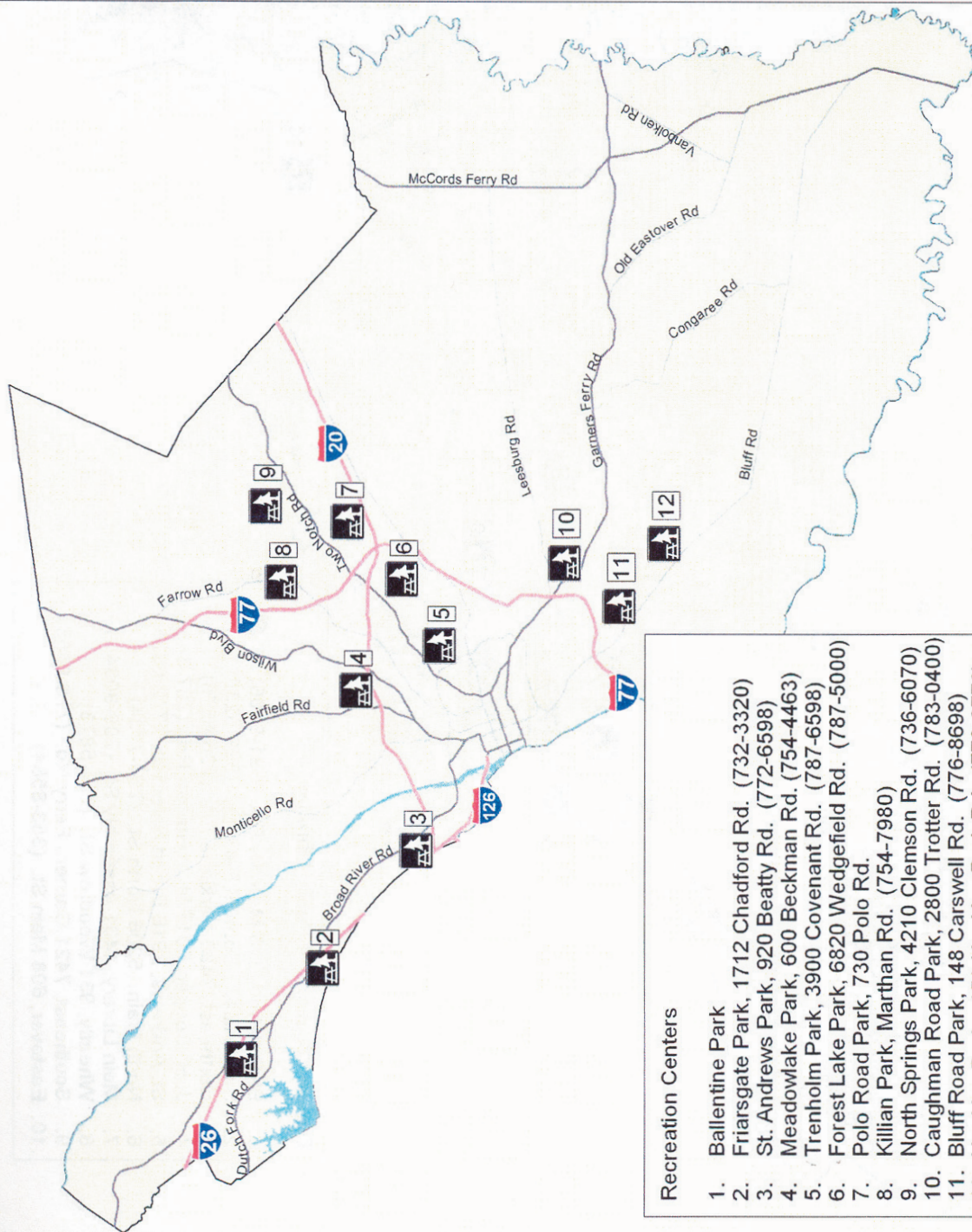
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Recreation Centers

1. Ballentine Park
2. Friarsgate Park, 1712 Chadford Rd. (732-3320)
3. St. Andrews Park, 920 Beatty Rd. (772-6598)
4. Meadowlake Park, 600 Beckman Rd. (754-4463)
5. Trenholm Park, 3900 Covenant Rd. (787-6598)
6. Forest Lake Park, 6820 Wedgefield Rd. (787-5000)
7. Polo Road Park, 730 Polo Rd.
8. Killian Park, Marthan Rd. (754-7980)
9. North Springs Park, 4210 Clemson Rd. (736-6070)
10. Caughman Road Park, 2800 Trotter Rd. (783-0400)
11. Bluff Road Park, 148 Carswell Rd. (776-8698)
12. Hopkins Park, 150 Hopkins Park Rd. (776-2778)

www.columbiasc.com/rcrc

RICHLAND COUNTY PUBLIC LIBRARIES



-  Public Library
-  Richland County
-  Major Lakes & Rivers
-  Interstates
-  US Highways
-  SC Highways



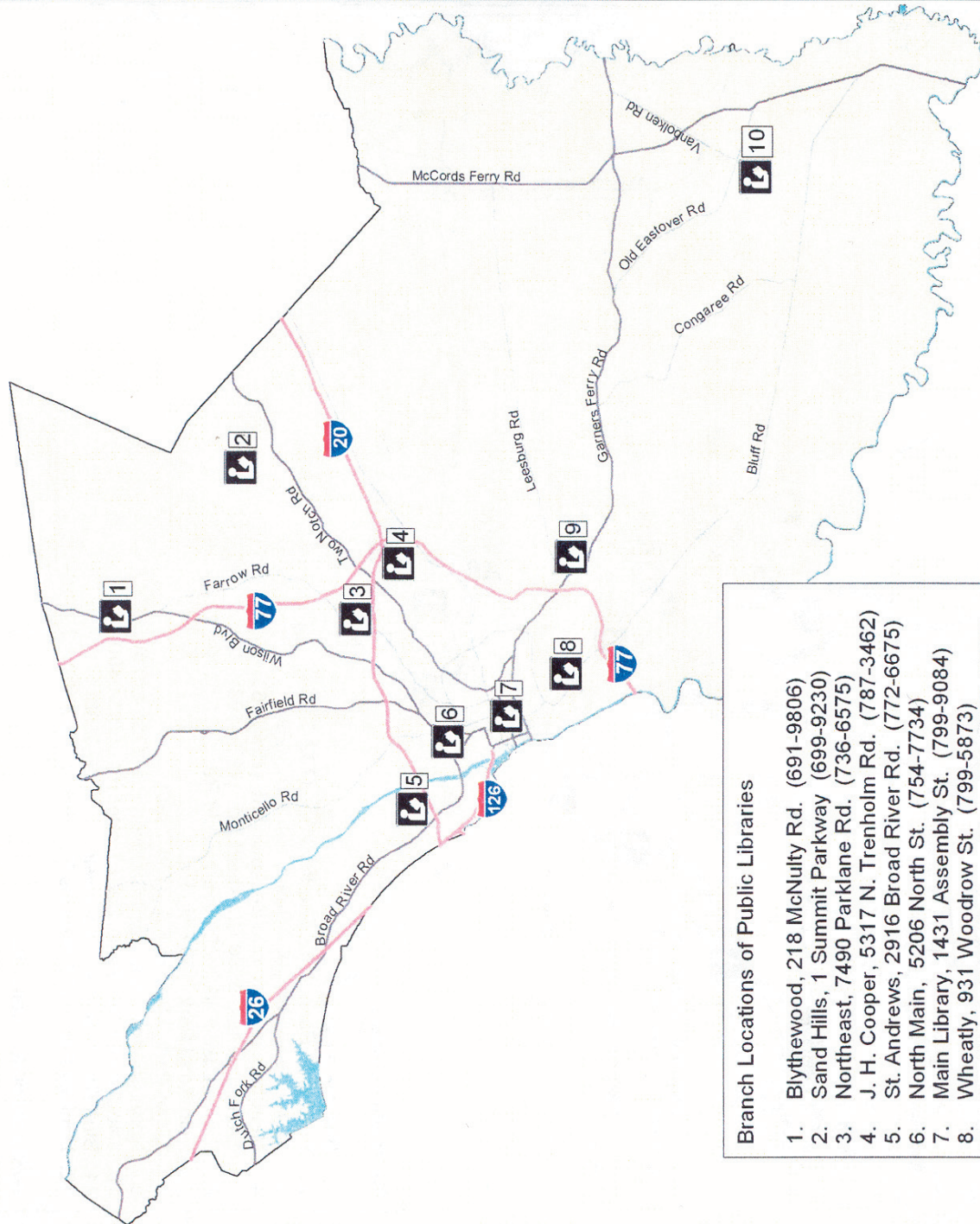
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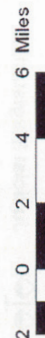
Branch Locations of Public Libraries

1. Blythewood, 218 McNulty Rd. (691-9806)
2. Sand Hills, 1 Summit Parkway (699-9230)
3. Northeast, 7490 Parklane Rd. (736-6575)
4. J. H. Cooper, 5317 N. Trenholm Rd. (787-3462)
5. St. Andrews, 2916 Broad River Rd. (772-6675)
6. North Main, 5206 North St. (754-7734)
7. Main Library, 1431 Assembly St. (799-9084)
8. Wheatly, 931 Woodrow St. (799-5873)
9. Southeast, 7421 Garners Ferry Rd. (776-0855)
10. Eastover, 608 Main St. (353-8584)

RICHLAND COUNTY SHERIFF SUBSTATIONS



-  Sheriff Substation
-  Richland County
-  Major Lakes & Rivers
-  Interstates
-  US Highways
-  SC Highways

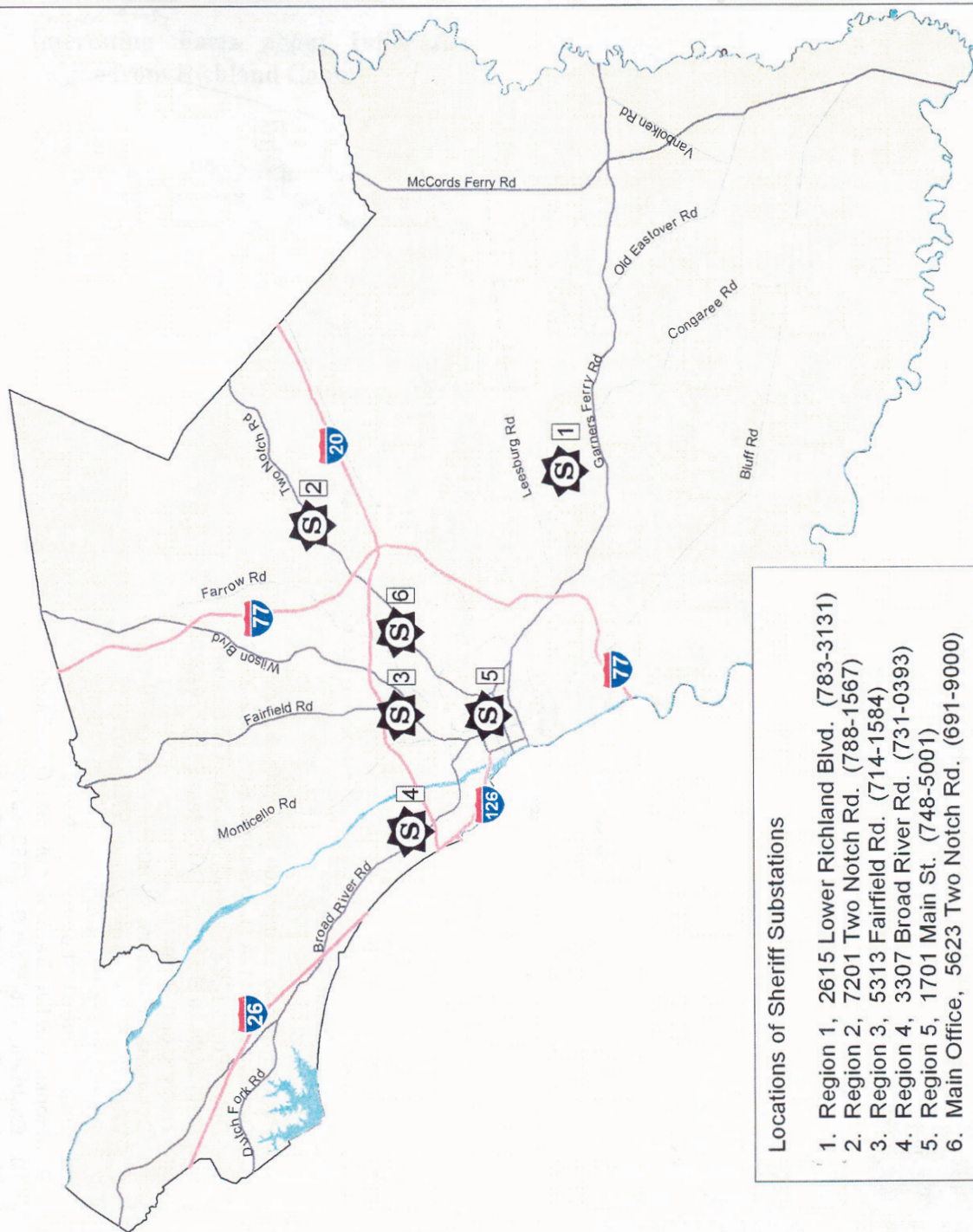


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




Locations of Sheriff Substations

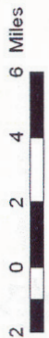
1. Region 1, 2615 Lower Richland Blvd. (783-3131)
2. Region 2, 7201 Two Notch Rd. (788-1567)
3. Region 3, 5313 Fairfield Rd. (714-1584)
4. Region 4, 3307 Broad River Rd. (731-0393)
5. Region 5, 1701 Main St. (748-5001)
6. Main Office, 5623 Two Notch Rd. (691-9000)

www.rcsd.net/

RICHLAND COUNTY JUDICIAL MAGISTRATES



-  Judicial Magistrate
-  Richland County
-  Major Lakes & Rivers
-  Interstates
-  US Highways
-  SC Highways

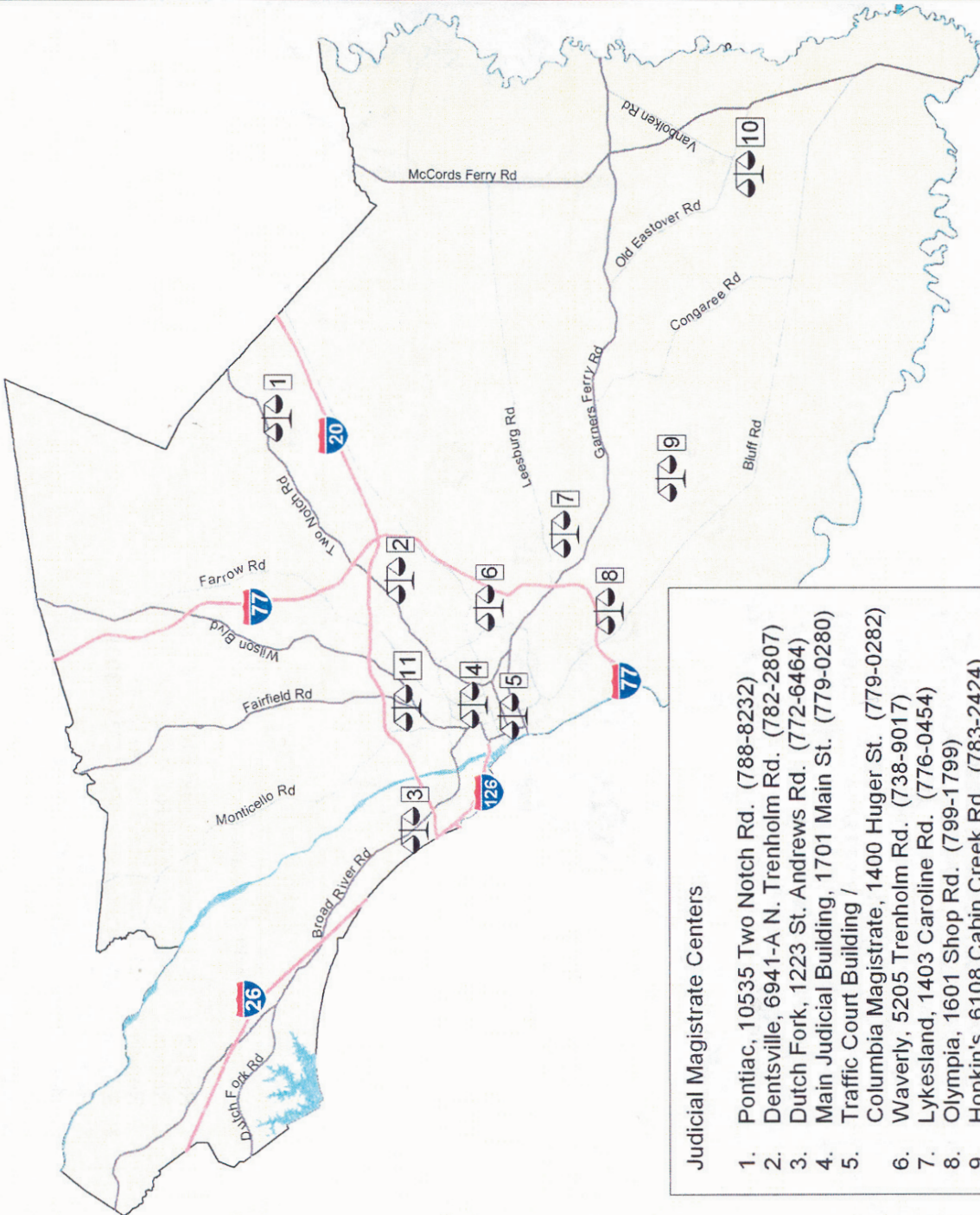


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Information Technologies Department, June 2000



Judicial Magistrate Centers

1. Pontiac, 10535 Two Notch Rd. (788-8232)
2. Dentsville, 6941-A N. Trenholm Rd. (782-2807)
3. Dutch Fork, 1223 St. Andrews Rd. (772-6464)
4. Main Judicial Building, 1701 Main St. (779-0280)
5. Traffic Court Building / Columbia Magistrate, 1400 Huger St. (779-0282)
6. Waverly, 5205 Trenholm Rd. (738-9017)
7. Lykesland, 1403 Caroline Rd. (776-0454)
8. Olympia, 1601 Shop Rd. (799-1799)
9. Hopkin's, 6108 Cabin Creek Rd. (783-2424)
10. Eastover, 718 Main St. (353-6044)
11. Upper Township, 4919 Rhett St. (754-2250)

Description of Richland County


Interesting Facts about Influential People from Richland County

Artists

- ⇒ Anderson, Whispering Bill: born in Columbia, a country singer and songwriter, composed the songs “Po’ Folks,” “Mama Sang a Song,” “The Tips of My Fingers,” “8x10,” and “Still”, and many others.
- ⇒ Scarborough, William Harrison (1812 – 1871): A noted portrait and miniature painter who lived in Columbia from 1843 to 1871.

Athletes

Basketball

- ⇒ Corbin, Tyrone: born in Columbia, played basketball for fourteen (14) years in the NBA.
- ⇒ English, Alex: a former All-Star basketball player for the Denver Nuggets, inducted into the NBA Hall of Fame, founder of Richland County’s “Let’s Share” African American festival.

- ⇒ McDaniel, Xavier: one of only three players in NCAA history to lead the nation in scoring and rebounding in the same season, doing so in 1984-85. Named to the NBA All-Rookie Team.
- ⇒ Roberts, Stanley: born in Hopkins, drafted in 1991 by the Orlando Magic, also played for the Houston Rockets 1998-1999.
- ⇒ O’Neal, Jermaine: Born in Columbia, drafted in the first round in 1996 by the Portland Trail Blazers. Became the youngest player in NBA history, named Player of the Year and Mr.Basketball in SC in 1996. Also named to USA Today’s All-USA Basketball Team.

Baseball

- ⇒ Hoyt, Lamarr: Winner of the Cy Young Award in 1983.

Track and Field

- ⇒ Godbold, Lucille (Ludy) (1900 – 1981): Gold Medalist at the first International Track and Field Meet for women in 1922, the first woman inducted into the SC Athletic Hall of Fame, and Director of Physical Education at Columbia College for 58 years.

Authors

- ⇒ Bass, Jack: Co-author of The Orangeburg Massacre and The Transformation of Southern Politics.
- ⇒ Dickey, James (1923 – 1997): a poet but better known for his novel Deliverance, began living in Columbia from 1968 when he was appointed poet-in-residence and a chaired professor of English at the University of South Carolina
- ⇒ Bruccoli, Matthew J.: Professor of English at the University of South Carolina, F. Scott Fitzgerald scholar, and a prolific author.
- ⇒ Cooper, Thomas (1759 – 1839): Scientist, educator, President of South Carolina College.
- ⇒ Gray, Wil Lou (1883 – 1984): South Carolina’s “First Lady of Adult Education” and founder of the Opportunity School.

Beauty Queens

- ⇒ Aiken, Kimberly: named Miss America in 1994, she focused on homelessness, included in People Magazine’s *50 Most Beautiful People in the World* (1994) Educators.



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PHOTOGRAPHY

Description of Richland County

Media Stars

- ⇒ Brown, J. Anthony: received the 1993 NAACP Image Award and has made appearances on *Showtime at the Apollo*, the Rosie O'Donnell Show, VH-1, *Moesha*, and *Living Single*; currently he is a DJ on *The Tom Joyner Show*.
- ⇒ Donen, Stanley: film producer and director, received an Oscar in 1998 for lifetime achievement in motion pictures, films include *Charade*, *Damn Yankees*, *Funny Face*, *Singin' in the Rain*, *The Pajama Game*, and *Seven Brides for Seven Brothers*.
- ⇒ Gibbons, Leeza: graduate of Irmo HS and USC, a TV personality who co-hosted *Entertainment This Week* and subbed for *Entertainment Tonight*, also a producer.
- ⇒ Hootie and the Blowfish: a rock group who hit it big with their debut album *Cracked Rear View*, members include Mark Bryan, Darius Rucker, Jim "Sonni" Sonefeld, and Dean Felber, all of whom attended USC.
- ⇒ Angie Stone: a Grammy Award-nominated R&B, hip-hop, and neo soul singer who attended C. A. Johnson HS and sang in the First Nazareth Baptist Church choir
- ⇒ Davis, Kristin: Actress best known for her role of Charlotte York Goldenblatt on HBO's *Sex in the City*, grew up in Columbia and graduated from A.C. Flora HS.



- ⇒ Chao, Dr. Y.J.; Helm, Jeffrey; McNeill, Dr. Stephen; and Sutton, Dr. Michael: three world-renown scientists and doctoral students from USC who licensed the "3-D Image Correlation" software, the first of its kind 3-D software allows researchers to understand how to design stronger yet lighter structures
- ⇒ Gibbes, Robert Wilson (1809 – 1866): Physician, author, scientist, held the office of mayor of Columbia twice.
- ⇒ Parler, Caroline M.: A 1999 USC graduate majoring in Chemical Engineering with a minor in dance, she was one of thirty-two individuals nationwide awarded the prestigious Rhodes Scholarship in 1999. She is pursuing a Master of Science degree in chemistry in Queens College at Oxford University in England.



Scientists

- ⇒ Bolden, Charles F.: A native of Columbia and a well-known astronaut who piloted many space shuttle flights, logging over 250 hours in space.
- ⇒ Joseph H. Burckhalter: Medical scientist, discovered a cure for malaria derived from the pain-relieving drug known as Tylenol, now a research professor at the Florida Institute of Technology.



Richland County – Form of Government

The County operates under the Council-Administrator form of government in accordance with the “Home Rule Act.” The Home Rule Act is the cornerstone of self-government at the local level. 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.

The 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 year following their election. The Council elects a Chair and a Vice-Chair for a one-year term at its first meeting in January following the general election.

The 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, held on the fourth Tuesday of every month, serve as a forum for discussion of issues in order for a recommendation to be made to the full Council. The Council’s Regular Session meetings take place on the first and third Tuesdays of every month at 6:00 PM in the Council Chambers of the Richland County Administration Building. Occasionally, the Council will hold a work session to discuss large and complex issues that require more deliberation before any formal Council action is taken. The meeting dates and times for the committee and Council meetings are subject to change; however, proper notice is given to the public of meetings through the news media.

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. The first reading is done by title only with no opportunity to amend. The second reading may include a public hearing on the matter, and any Council member may propose amendments at this time. Third reading of an ordinance cannot be given until at least seven days after the second reading, and it may also be designated as a public hearing. 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.

Therefore, the functions of County Council are to:

1. Adopt and amend ordinances and resolutions;
2. Determine how much money is to be spent for what purposes, according to the needs and priorities set by Council;
3. Determine what County taxes are to be levied;
4. Approve contracts, agreements, and bids; and
5. Appoint citizens to various boards and committees.

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

The County Auditor is instrumental in the collection of property tax. The primary responsibility of this office is to keep the County’s record of real and personal property and to calculate individual property taxes to be paid each year.

Richland County – Form of Government

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

The Coroner investigates deaths that occur for unknown or suspicious reasons. Accomplishing these duties may include ordering autopsies or conducting inquests to determine the causes of death.

The Sheriff serves as the chief law enforcement officer of the County. In addition to making arrests or serving writs and other orders of the circuit court or any court of the State, he is charged with executing the orders of the County governing body.

The Clerk of Court is responsible for circuit and family court operations and for keeping records of the proceedings of both General Sessions and Common Pleas courts. This includes managing the juries and the county grand jury. There are also other duties assigned



to the Clerk of Court by state code: making available for public inspection certain licenses, forms or reports, maintaining the registry for notaries public, and maintaining copies of various documents required to be filed pursuant to the Ethics Act.

The Probate Judge is responsible for issuing marriage licenses, appointing guardians to supervise the care of minors and incompetent adults, overseeing the administration of estates, and handling the involuntary commitment of residents who suffer from mental illness, chemical dependency, active pulmonary tuberculosis, mental retardation, and AIDS.

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

The Process of Adopting the Budget

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 constitution, the County Council must adopt an annual balanced budget prior to July 1 of each year. In order to facilitate this process, Council will adopt a budget calendar in January. This calendar will establish key dates that information will be made available and actions taken to complete the process.

The County must have a public hearing before taking final action on adopting the annual operating budget. Reasonable public notice must be given, and not less than 15 days notice of the time and place of such hearing must be published in at least one newspaper of general circulation in the county.

Upon final adoption of the budget, the budget shall regulate the expenditures of the County and the budget shall not be amended, except as provided through section 2-535 of the county ordinance and must be approved by County Council.

The process for adopting the Budget consists of four distinct phases: Planning, Preparation, Review and Adoption.

The Planning Phase begins in October with 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, the County Council participates in a three-day planning retreat, where they complete an extensive review of the prior year goals and accomplishments.

A large part of the retreat is the evaluation of their long-term goals and establishment of short-term goals and objectives that will guide the budget process for the coming year.

The planning phase concludes with the preparation of departmental budget targets, instructions and training material. Budget targets are established based on the early stages of the planning phase and provide departments directions for developing budget request. Since personnel services account for approximately 70% of the general fund budget, it is a top priority in the target development and is considered a “fixed” obligation. The target allocation provides full funding for all current positions and a modest increase in operating cost. All capital requests go through an annual justification process and are not based on prior year appropriations. Additionally, the target does not include any funds for new services or positions.

The Preparation Phase for all internal County departments begins with a budget “kick-off” meeting in December. This meeting includes the delivery of budget instructions and reports. During the current budget, departments were given a base budget at the same level as the prior year appropriation less any one-time costs. Any requests over this base required justification. However, department heads were instructed to prepare to live within the constraints of a continuation level budget. Continuation level funding is the level of funding needed to provide the same services in the next fiscal year as was provided in the current fiscal year. It does not necessarily provide funding for growth in demand for services.

After this initial meeting, departments are required to develop their respective budget request, which will consist of expenditure estimates in detail by line item and supporting narrative information. When expenditure needs exceed the target allocation, departments must submit a justification by line item requesting new additional funds. The deadline for departments to submit their budget request is the end of January.

The Process of Adopting the Budget

The Review Phase consists of scheduled meetings with the County Administrator, Assistant County Administrators, Department Director and budget staff to review and discuss the departmental budget requests. These sessions begin in February and continue through mid-April. These meetings are designed to provide face-to-face communication and allow department representation an opportunity to answer questions relative to their budget requests. Based on information obtained during these meetings, a balanced budget is recommended by the County Administrator to the County Council.

A second component of this phase is that citizen input meetings are held. These meetings include an overview of the county operations, the associated prior year budget and the current year departmental request. Two of these meetings are incorporated into the county class called “Richland 101”. These classes explain the budgeting process in addition to providing information regarding the purpose and services provided by all other divisions of county government. We believe this provides an opportunity for a participative budget and results in greater input from a public who has gained a higher level of understanding of the government’s role.

Finally, in addition to the department meetings, budget work sessions are conducted with County Council.

The intent of the work sessions is to provide an opportunity for council to be more involved in the early stages of the budget process and provide input into the prioritization of issues that lead to the development of the Recommended Budget.

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

In mid-May, prior to the second reading of the budget, the Public Hearing is held, allowing additional contributions from the citizens of the County, prior to the budget moving to the final stage.

Once final revisions are made, County Council adopts the Annual Budget and appropriates funding for the subsequent fiscal year.

During the current budget process, this phase included five work sessions with Council, two citizen input meetings and one public hearing.

The Process of Adopting the Budget

Budget Process Milestones

Planning

- ✓ October – December - Staff review of previous budget, comments from GFOA and County Code.
- ✓ December - Budget “Kick-off” meeting is held to distribute budget packets and County Administrator sets expectations with department directors.
- ✓ December - Budget Department sponsors training sessions for Department Directors and budget personnel as needed.
- ✓ January - County Council planning retreat.
- ✓ March – April - Citizen Input Forums are held to provide information to citizen groups and obtain citizen input on funding for county services.
- ✓ March - County Council work session to review updated revenue projections.
- ✓ Mid-April - Budget Office notifies department directors of the Administrator’s Recommended Budget.
- ✓ May - County Council work session to review:
 - Final Revenue Estimates
 - County Department Recommendations
 - Discretionary Grant Program Awards

Preparation

- ✓ January 30 - Departments submit estimates of operating expenditures (and revenue as applicable) to the budget office.
- ✓ January – February - Budget Office develops preliminary revenue estimates based on trend analysis and department input.
- ✓ February 28 - Supplemental Funding Agency request are due in the budget office.
- ✓ April 13 - Millage Agency budget request are due in budget office.
- ✓ May - County Council work session to review Enterprise and Special Revenue Funds.
- ✓ May - Millage Agency and Outside Agency presentation to County Council.
- ✓ May - County Council work session to review department critical consideration list.

Review

- ✓ February - Council work session to review preliminary revenue forecasts.
- ✓ February – April - County Administrator and Budget Staff conduct executive reviews of budget estimates with Department Directors.
- ✓ February – March - Council Members, County Administrator and Budget Staff meet with Outside Agencies to discuss budget request.

Adoption

- ✓ Early May - First reading on Budget and Millage Ordinance. Presentation of Administrators Recommended Budget.
- ✓ Mid-May - Public Hearing on Budget and Millage Ordinance.
- ✓ End of May - Second reading on Budget and Millage Ordinance.
- ✓ Late June - Third reading on Budget Ordinance.
(note: Third reading on Millage Ordinance will not be until September)

The Procedure for Amending the Budget

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 will require 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 available for appropriation, revenues in excess of those estimated in the budget, 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 and for that purpose it may by ordinance 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 transfer a part or all of any unencumbered appropriation balance from one department to another.

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 the office of budget. These forms are used to summarize the action requested with the total impact to the county and once approved is 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, then forwarded for filing and processing.

Financial Policies and Procedures

Richland County office of finance and budget has the responsibility for all facets of county finance administration including budget preparation and budgetary control, accounting, financial reporting, and other related financial/fiscal activities.

To execute these responsibilities and to maintain sound financial management practices, it is important to have financial policies and related procedures that complement the statutory requirements and profession standards which establish local governments' financial management framework. To this end, the office of finance and budget continue to research, document and publish financial policies and guidelines.

The county is currently in the process of reviewing an amended set of financial policies and procedures. These policies are a major effort toward documenting a more comprehensive approach to financial management. In some cases, written policy will replace informal rules that have been in place for years, but have not been previously documented and formally approved.

Policies and Guidelines

The following policy statements guide the annual budget development and monitoring functions of the County. They correspond closely to provisions found in the statutes and complement professional standards established by GASB.

Appropriations

Sec. 2-532. Budget preparation

Responsibility:

Director of finance and budget

- a. Provide background information upon which department heads can base their budget estimates and appropriation requests:

- ✓ Have budget revenue and expenditure worksheet forms and capital outlay request forms printed.
- ✓ Post revenues for the preceding year to budget revenue worksheets from the audit report.
- ✓ Post expenditures for the preceding year to budget expenditure worksheets from the audit report.
- ✓ Post estimated revenues for the current year to budget revenue worksheets from the current year budget.
- ✓ Post appropriations for the current year to budget expenditure worksheets from the current year budget.
- ✓ Transmit the above forms to department heads.

- b. Using department heads' worksheets to produce a balanced budget for submission to the county administrator:

- ✓ Receive budget worksheets and supporting papers from department heads.
- ✓ Review and adjust estimates of revenues and expenditures for the current year.
- ✓ Estimate fund balances to be appropriated in the coming fiscal year by deducting total estimated expenditures from the total estimated revenues in each fund for the current year.
- ✓ Review and adjust revenue estimates and appropriation requests for the coming fiscal year, again conferring with department heads.
- ✓ Consider tax rate, tax levy and distribution of taxes among funds needed to produce revenue required in the coming year
- ✓ Produce a balanced budget with revenues and appropriated surplus equaling appropriations and present it to the county administrator.
(Code 1976, § 6-2001)

Sec. 2-533. Budget preparation

Responsibility: Duties of department heads, boards or commissions and other offices or agencies supported in whole or in part by the county.

Financial Policies and Procedures

In order to prepare for transmittal to the county administrator detailed estimates of current and projected revenues, current expenditures and requested appropriations, each department head, each board or commission and each other office or agency supported in whole or in part by the county, including the county treasurer and the county auditor, shall:

- ✓ Receive capital outlay request forms from the director of finance.
- ✓ Receive budget revenue and expenditure worksheets from the director of finance.
- ✓ Enter estimated revenues for the entire current year on budget revenue worksheets.
- ✓ Enter estimated expenditures for the entire current year on budget expenditure worksheets.
- ✓ Enter estimated revenues for the coming year on budget revenue worksheets.
- ✓ Detail requests for capital outlay appropriations on capital outlay request worksheets with subtotals for each account affected.
- ✓ Transfer subtotals to appropriations requested for the same accounts on corresponding budget expenditure worksheets.
- ✓ Complete remainder of appropriation requests for the coming year on budget expenditure worksheets
- ✓ Transmit all forms to the director of finance and budget in accordance with the budget calendar adopted by council.

(Code 1976, § 6-2002)

Sec. 2-534. Budget preparation

Responsibility: Duties of county administrator.

Using budget worksheets prepared by the director of finance and budget, the county administrator shall:

- a. Receive budget worksheets and supporting data from the director of finance and budget.
- b. Review and adjust revenue estimates and appropriation requests as required.

- c. Prepare balanced budget. In no event shall the expenditures recommended by the county administrator in the general fund budget exceed the receipts estimated unless the county administrator shall recommend an increase in the rate of ad valorem taxes on real estate and tangible personal property or other new or increased taxes or licenses within the power of the county council to levy and collect in the ensuing fiscal year.
- d. Prepare budget message. The budget message shall contain the recommendations of the county administrator concerning the fiscal policy of the county, description of the important features of the budget plan, and explanation of all salient changes in each budget submitted, as to estimated receipts and recommended expenditures as compared with the current fiscal year and the last preceding fiscal year, and a summary of the proposed budgets showing comparisons.
- e. Have the budget printed and bound.
- f. Present the budget to council in accordance with the budget calendar adopted by council.
- g. Make available budgets for inspection and publication of the budget message.

(Code 1976, § 6-2003; Ord. No. 589-79, §§ 2--5, 10-17-79)

Sec. 2-535. Budget adoption and amendments after adoption.

Public hearings. The public hearing on the budget shall be held prior to second reading of the budget. After the conclusion of the public hearing, the council may insert new items of expenditure or may increase, decrease or strike out items of expenditures in the general fund budget, except that no item of expenditure for debt service or other provision of law shall be reduced or stricken out.

State law reference(s)--Public hearing requirements prior to adoption of budget, S.C. Code 1976, § 4-9-130.

- a. Supplemental appropriations. If during the fiscal year, the county administrator certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council, by ordinance and after public hearings, may make supplemental appropriations for the year up to the amount of the excess.

Financial Policies and Procedures

- b. Emergency appropriations may be made in accordance with South Carolina Code 1976, section 4-9-130.
- 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, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as any other steps to be taken. The council shall then take further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance 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 transfer a part or all of any unencumbered appropriation balance from one department, office or agency to another.
- e. Adoption of the general fund budget. The council shall, in no event, adopt a general fund budget in which the total of expenditures exceeds available revenues. If, for any reason, the council fails to adopt the general fund budget, the general fund appropriation ordinance and such ordinances providing for additional revenues as may be necessary to put the budget in balance on or before the first day of July, the general fund budget in effect for the previous fiscal year shall be the general fund budget on a monthly basis beginning on the first day of July until the general fund budget shall be adopted by the council.
- f. Effective date of general fund budget; certification; copies made available. Upon final adoption, the general fund budget shall be in effect for the ensuing fiscal year. A copy of such budget as finally adopted shall be certified by the county administrator and chair of council and filed in the office of the director of finance and budget.
- g. Appropriations to lapse. Any portion of an annual appropriation remaining unexpended and unencumbered at the close of the fiscal year shall lapse, except that any balance remaining in the funds of the school boards at the end of the fiscal year shall remain to the credit of those school boards and an estimate of any such balance shall be included in the school budgets of the ensuing year as an estimated receipt.
- h. Certification of funds; penalties for violation. No payment shall be made and no obligation incurred by or on behalf of the county except in accordance with an appropriation duly made; provided that the council shall have the power to authorize and direct the making of contracts for the expenditure of funds not appropriated in any budget for the then current fiscal year, in which event the council shall appropriate the funds in the budget or budgets for the next fiscal year or years for the performance of the contracts. No payment shall be made from or obligation incurred against any allotment or appropriation unless the director of finance and budget shall first certify that there is a sufficient unexpended and unencumbered balance in such allotment or appropriation to meet the same; provided that, nothing herein shall be taken to prevent the advance authorization of expenditures from a contingency fund. Every expenditure or obligation authorized or incurred in violation of the provisions of this section shall be void. Every payment made in violation of the provisions of this section shall be deemed illegal and every official who shall knowingly receive such payment of any part thereof shall be jointly and severally liable to the county for the full amount so paid or received. If any elected official, member of a board, or commission, or employee of the county shall knowingly incur any obligation or shall authorize or make any expenditure in violation of the provisions of this section or knowingly take part therein, such action shall be cause for his removal.

(Code 1976, 6-2004; Ord. No. 589-79, §§ 7--10, 10-17-79; Ord. No. 1294-85, § 1, 5-7-85)

Sec. 2-536. Fiscal and tax years.

The fiscal year for the county shall begin on the first day of July and shall end on the thirtieth day of June of the succeeding year. The tax year for taxes levied on real estate, tangible personal property, machinery and tools shall begin on the first day of January and end on the thirty-first

Financial Policies and Procedures

day of December following, and the tax year for all other taxes shall be fixed by the council by ordinance. The rates of all taxes and levies, except on new sources of tax revenue, shall be fixed at the time of adoption of the general fund budget.

(Code 1976, § 6-2005; Ord. No. 589-79, § 11, 10-17-79)

Sec. 2-537. Property tax requests from outside agencies.

- a. School operating budgets. It shall be the duty of the school boards to file their operating budget estimates with the county administrator or with the director of finance and budget in accordance with the budget calendar adopted by council. The action of the council on the school budgets shall relate to its total only, and the school boards shall have authority to expend at their discretion the sum appropriated for their use, provided that if they receive an appropriation greater or less than their original request, they shall forthwith revise their estimates of expenditures and adopt appropriations in accordance therewith. The school boards shall have power to order during the course of the fiscal year transfers from one item of appropriation to another.
- b. Agencies financially supported in whole or part through property taxes. It shall be the duty of the agencies to file their operating budget estimates with the county administrator or with the director of finance and budget in accordance with the budget calendar adopted by council. The action of the council on the agency budgets shall relate to its total only and the agencies shall have authority to expend in their discretion the sum appropriated for their use, provided that if they receive an appropriation greater or less than their original request, they shall forthwith revise their estimates of expenditures and adopt appropriations in accordance therewith. The agencies shall have power to order during the course of the fiscal year transfers from one item of appropriation to another.
- c. Ceiling for funding agencies financially supported in whole or in part by Richland County. The council shall, prior to beginning budget deliberations, establish a

ceiling for funding outside agencies for the next fiscal year. Said ceiling shall be established by a percentage of the total budget appropriation for the operation of county government or by a fixed dollar amount. The ceiling established pursuant to this section shall not be amended except by vote of two-thirds (2/3) of the members of the county council.

(Code 1976, § 6-2006; Ord. No. 589-79, § 12, 10-17-79; Ord. No. 1850-89, § I, 3-21-89)

Sec. 2-538. 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 the county council.

(Code 1976, § 6-2007; Ord. No. 589-79, § 13, 10-17-79)

Sec. 2-539. Appropriation and fund allotments.

After the current expense budgets have been adopted, and before the beginning of the fiscal year, the head of each department and each board, commission, office and agency shall submit to the county administrator in such form as he shall prescribe a work program which shall show the requested allotments of the appropriations for such department, board, commission, office or agency for the entire fiscal year by monthly or quarterly periods as the county administrator may direct. Within thirty (30) days after council adoption of the budget the county administrator shall approve, with such department, board, commission, office or agency and shall file the same with the director of finance and budget, who shall not authorize any expenditure to be made from any appropriation except on the basis of approved allotments, providing that such allotments shall be in conformity with the salaries established by the pay and classification ordinance and the laws of the state relating to obligatory expenditures for any purpose. The aggregate of such allotments shall not exceed the total appropriation available

Financial Policies and Procedures

to each such department, board, commission, office or agency for the fiscal year. An approved allotment may be revised during the fiscal year in the same manner as the original allotment was made. If, at any time during the fiscal year, the county administrator shall ascertain that the revenue cash receipts of the general fund for the year, plus any cash surplus available from the preceding year, will be less than the total appropriations to be met from such receipts, he shall reconsider the work programs and allotments of the departments, boards, commissions, offices and agencies, and, subject to the laws of the state relating to obligatory expenditures for any purpose, revise the allotments so as to forestall the incurring of a deficit; provided, however, that, there shall be no reduction in salaries except by ordinance.

(Code 1976, § 6-2008; Ord. No. 589-79, § 14, 10-17-79)

Sec. 2-540. Reserve for permanent public improvements.

The council may, by ordinance, establish a reserve fund for permanent public improvements and may appropriate thereto any portion of the general fund cash surplus not otherwise appropriated at the close of any fiscal year. It may likewise assign to such fund a specified portion of the ad valorem tax on real estate and tangible property not to exceed ten cents (\$0.10) on each hundred dollars (\$100.00) of the assessed valuation thereof of the whole or part of the proceeds of any other tax. Appropriations from such fund shall be made only to finance improvements included in the capital budget.

(Code 1976, § 6-2009; Ord. No. 589-79, § 15, 10-17-79)

Sec. 2-541. Capital improvement program preparation.

- a. Prior to preparation of and presentation of the general fund budget to county council for the ensuing fiscal year, the county administrator shall submit to the council a capital improvement program of proposed capital improvement projects, for the ensuing fiscal year and for the four (4) fiscal years thereafter, with his recommendations as to the means of financing the improvements proposed.

- b. During preparation of the general fund budget, the finance director, with approval of the county administrator, will select capital improvements for the ensuing year and for which funding is available. The county administrator will present the capital budget to council with the operating budget in accordance with the budget calendar adopted by council. (Code 1976, § 6-2010; Ord. No. 589-79, § 16, 10-17-79)

Sec. 2-542. Use of county funds to obtain alcoholic beverages prohibited.

There shall be no direct or indirect purchases from county funds to obtain alcoholic beverages; provided, however, that alcohol may be purchased for use in breathalyzer equipment utilized by the Richland County Sheriff's Department.

(Ord. No. 1737-88, § I, 5-3-88)

Sec. 2-543. Salary increases for county employees.

Any annual salary increase which is proposed during the budget process for a county employee which amounts to one thousand dollars (\$1,000.00) or more shall first be individually presented to the county council.

The presentation of the proposed salary increase shall include the evaluation of the said employee's position and the recommended compensation therefore as defined pursuant to the current policy and procedure for classifying and evaluating employee's positions and salaries.

Notwithstanding any other provisions of this Code of Ordinances, such an annual salary increase of a county employee amounting to one thousand dollars (\$1,000.00) or more shall not be granted at a time other than during the budget process without prior approval of the county council.

(Ord. No. 2044-90, § I, 12-4-90)

Financial Policies and Procedures

Sec. 2-548. Systems and procedures.

Except as now or hereafter provided by law or ordinance to the contrary, all budgeting, accounting, and other applicable systems and procedures of the county government shall be, when practical, similar to the "State of South Carolina Uniform Local Government Accounting System Procedures Manual," a copy of which shall be on file in the office of the clerk.

(Code 1976, § 6-3001)

Sec. 2-549. Service charge for certain bond issues.

- a. **Fees.** For the use of county facilities and services performed by members of the county's administrative staff and the county attorney in the issuance of industrial revenue, pollution control revenue, and hospital revenue bonds, the county will charge a fee to the industry or hospital facility benefitted in accordance with the established schedule.
- b. Additional expenses. In addition to the above fees, there shall be added the actual expenses of county personnel who are required to attend a bond closing at a location other than in the county.
- c. Disposition of fees. Five hundred dollars (\$500.00) of the bond fee shall be paid to the county prior to first reading of the bond ordinance, with the remainder of the bond fee being due and payable at the time of closing. This five hundred dollar (\$500.00) fee is not refundable. All bond fees shall be billed and collected by the county finance department. All fees collected shall be deposited in the general fund of the county.
- d. In-state preference. The county council shall consider only those bond issues being handled by South Carolina attorneys or wherein South Carolina attorneys have been associated.

(Code 1976, § 6-3002; Ord. No. 294-76, §§ 1, 2, 3-17-76; Ord. No. 956-82, § 1, 9-1-82; Ord. No. 1121-84, §§ 1-4, 2-21-84; Ord. No. 1316-85, § 1, 6-18-85; Ord. No. 1322-85, § 1, 6-18-85)

State law reference(s)--Authority to issue industrial revenue bonds, S.C. Code 1976, § 4-9-30(10).

Sec. 2-550. Surplus fund escrowing.

The director of finance and budget shall ascertain from the most recent audit of each agency requesting an appropriation from the county council any overrun or underrun which could be defined as surplus or unappropriated funds. If the director determines that the surplus exceeds the estimated or budgeted amount, the treasurer for the county is directed to reduce the appropriations derived from current tax collections and to deposit such differences in such escrow account that might be established by the treasurer of the county.

(Code 1976, § 6-3003; Ord. No. 466-77, § 1, 12-7-77)

Sec. 2-551. Itemized accounting for funds received from noncounty sources.

- a. The various departments of the county receive monies from state, federal, and local governmental entities or other sources in addition to appropriations from county council. The purpose of this section is to require each such department of the county receiving such outside funds to account for those funds before county council appropriates or releases additional funds.
- b. Any department of the county which receives funds from state, federal, or local governmental entities or other sources shall submit to county council, with such department's request for appropriations from council, an itemized accounting of all monies received and expended from such sources from the previous fiscal year as well as an itemized projection of such monies to be received and expended in the present and upcoming fiscal years including any salary supplements that are or will be paid to the employees from such other sources. In addition, each such department shall also submit a list of its employees by job title, race and sex.

(Ord. No. 1038-83, §§ 1, 2, 4-19-83)

Financial Policies and Procedures

Sec. 2-552. Unused indigent care funds.

It is hereby provided that all unused monies appropriated by the county council for the funding of indigent care shall be returned to the county's general fund at the end of each fiscal year.

(Ord. No. 1120-84, § 2, 2-21-84)

FINANCIAL REPORTING

Sec. 2-557. Periodic reports.

To provide periodic reports of the county's financial condition and progress, the county shall publish balance sheets, revenues statements, and expenditures and encumbrances statements.

(Code 1976, § 6-4001)

Sec. 2-564. Appointment of certified public accountant or public accountant.

Not later than thirty (30) days after the beginning of each fiscal year, the council shall appoint a certified public accountant or public accountant or firm of such accountants to audit the books and records of all county officials and agencies and any agency funded in whole by county funds. Two (2) copies of the audit shall be furnished to the county legislative delegation, and one copy each shall be furnished to the grand jury, the county auditor, the county treasurer, the clerk of court, and the council. The copy filed in the office of the clerk of court shall be a public record.

(Code 1976, § 6-6001)

Summary Information on the Budget

The Budget Process:

The budget process used to develop this document included a review of revenue projections, consideration of all expenditure request made by County Departments and a calculation of changes in fund balance based on budget projections.

Use of Funds

The General Operating Budget

A key component of the budget is the portion funding the day-to-day services – the general operating budget. There are many factors that drive up the operating budget even in times of tight resources. One is continuing population growth and a second is inflation. Fortunately, inflation appears to be remaining at a relatively low rate, although recent trends show signs of rising inflation. In some areas, demand for specific services far exceeds the overall population growth, requiring county officials to carefully monitor and weigh the acceptable service levels and the associated cost burden they present. Increasingly, the County is shifting towards a collection of performance measures to identify these high levels of demand for County services and to track performance in meeting the demands.

The total FY07 general operating budget for Richland County is \$118,908,857 compared to \$107,058,112 for FY06, increasing \$11.9 million dollars or 11.1%. Additionally, during fiscal year 2006, the county continued its public safety vehicle funding plan that utilizes bond proceeds and relieves funding requirements from the general operating budget. This plan funds public safety vehicles through bond proceeds that previously would be funded through general capital outlay. The budget is composed of three types of expenditures: Personal Services, Operating and Capital Outlay.

Personal Services

This category reflects all paid salaries and associated benefits throughout the County. Personal Services includes full and part-time payroll, overtime pay, mandatory county contributions to the Retirement System, Social Security and Medicare taxes, employee insurance premiums, and worker's compensation

payments. This category crosses a variety of funding sources. It covers not only the positions funded with property taxes, but also positions funded with revenue from user fees and other miscellaneous revenue sources.

In FY07, the personal services budget is \$83,191,046 compared to \$75,722,841 in FY06, increasing \$7.5 million dollars or 9.9%. The primary cost drivers behind this rise are funding salaries and associated benefits increases for 24 new positions and 29 positions from grants ending, rising healthcare costs as well as a 8.5% increase in workers compensation budgeted dollars.

Operating Expenditures

This category reflects the cost of supplies, utilities, fuel, rent, professional service contracts, etc. This category also includes funds provided by the County to support outside organizations. The outside organization component includes several million dollars annually in payments to various non-profit services providers. Funding sources include general County revenues.

In FY07, the operating expenditures budget is \$30,213,479 compared to \$28,521,958 in FY06, increasing \$1.7 million or 5.9%. The increase is attributed to a 17% fuel increase costing an additional \$249k, \$500k or a 24% increase in utility costs, and an increase of \$1 million or 27.8% for professional services costs attributed to a rise in the Detention Center's food and health contracts.

Capital Outlay

The category reflects the purchase cost of fleet vehicles, data processing, and other equipment greater than \$5,000.

In FY07, the capital outlay budget is \$6,179,235 compared to \$3,266,925 in FY06, increasing \$2,912,310 or 89%. The bulk of this increase is \$2 million for the replacement of the county financial system which was funded by a one-time use of fund balance.

Summary Information on the Budget

Summary

The general operating budget (personal services, operating, and capital outlay) has historically been the focus of budget discussions because it generally represents the cost of day-to-day services provided to County residents. To some extent, that is becoming less the case, as fiduciary accounts, such as educational institutions and public libraries, continue to increase its share of the overall county budget. In the FY07 budget, Agency Funding accounts for 59% of the total county budget reflecting a significant share of the increase in the total county budget.

However, these categories still represent the best focus for comparison of how the general operating budget is changing over time.

Debt Service

Wherever possible, existing debt has been refinanced to lower interest expense. Detail on the County's debt capacity and debt obligations is provided in a separate section of this document.

Transfers

Transfers are non-economic transactions necessary within a complex accounting system, but not conveying much information when totaled. By definition, a transfer reflected as a "source" must have a counterbalancing transfer reflected as a "use." For example, a transfer from the General Fund to a specific grant is a "use" while the grant fund will show a like dollar amount as a "source."

Reserves

Reserves reflect a variety of County actions for specific purposes. Some reserves are established as a requirement when the County borrows funds. Others are set aside to meet actuarial requirements, such as in the County's self-insured insurance program. Some are created to fund contingencies that arise during the year, with the full expectation that most or all of these contingency funds could be appropriated during the year.

For fiscal year 2005, the general reserves totaled \$2.6 million, which included \$2.6 million in ongoing operating reserves and inventories compared to fiscal year 2004 reserves totaled \$9.2 million. Additional reserves are maintained

for capital replacement and the economic development program.

County Council has adopted a policy for undesignated reserves that is intended to build a stabilization reserve in the General Operating Fund equal to four months of operating expenditures. This is critical to achieve when the economy is strong since adding to reserves could be difficult in future years if the economy slowed. The undesignated reserve funds for the general operating fund as of June 30, 2005 were \$23,305,950 compared to \$13,188,193 for fiscal year 2004. Additional discussion on the county reserve can be found in the "Budget Estimate of Fund Balance" section of this document.

The Purpose of Budget Documents and the Budget Process

Users of budget documents reflect a fairly wide spectrum of types and interests. Users include financial analysts who may invest in the long-term securities issued by the County or who may review County finances in order to rate bond issues, and residents and business owners within the community who desire a better understanding of the services provided by county government or what various taxes and fees are collected to pay for those services. Other users include researchers interested in comparing the structure of Richland County's organization and finances against those of other jurisdictions; senior and mid-level County managers interested in confirming the resources allocated to their organizations, employees interested in understanding the County's allocation of priorities and finances; and perhaps numerous other groups and individuals with similar and additional interests. As explained in the following section titled "Basis of Budgeting," the formatting of a budget document does not always present the same disclosure that is required in an annual financial report. This difference recognizes the broader audience served by the budget documents. Disclosures are presented to assist those who use both budgets and financial reports to reconcile the differences.

The Governmental Finance Officers Association of the United States and Canada (GFOA) has long recognized the diversity of interests in budget documents and structured a program to strengthen the ability of state and local

Summary Information on the Budget

governments to meet these needs. Richland County is pleased to have received the GFOA recognition for meeting the various criteria for eight consecutive years. More importantly, however, is the ability of Richland County to satisfy questions that might not otherwise be answered because not every user will take the time to call, write, or e-mail County staff. Poor communication through budget material can lead to suspicions that could undermine a critical referendum, influence an election, reduce cooperation, or delay an action.

Several years ago, a group was formed to develop recommended budget practices for state and local governments. Comprised of representatives from a variety of organizations, the National Advisory Council on State and Local Budgeting (NACSLB) developed a series of 59 recommended practices. The NACSLB intentionally stopped short of declaring the recommendations to be “standards” by recognizing that some jurisdictions may never be able to adopt each recommendation. Overall, the practices reflect a framework that encompasses planning, development, implementation, and evaluation of a budget. The 59 practices are organized in the following four principles and twelve elements:

Principle 1: Establish Broad Goals to Guide Government Decision-making

- ✓ Element 1: Assess Community Needs, Priorities, Challenges and Opportunities
- ✓ Element 2: Identify Opportunities and Challenges for Government Services, Capital Assets, and Management
- ✓ Element 3: Develop and Disseminate Broad Goals

Principle 2: Develop Approaches to Achieve Goals

- ✓ Element 4: Adopt Financial Policies

- ✓ Element 5: Develop Programmatic, Operating and Capital Policies and Plans
- ✓ Element 6: Develop Programs and Services that are consistent with Policies and Plans
- ✓ Element 7: Develop Management Strategies

Principle 3: Develop a Budget Consistent with Approaches to Achieve Goals

- ✓ Element 8: Develop a process for preparing and adopting a Budget
- ✓ Element 9: Develop and Evaluate Financial Options
- ✓ Element 10: Make Choices Necessary to Adopt a Budget

Principle 4: Evaluate Performance and Make Adjustments

- ✓ Element 11: Monitor, Measure, and Evaluate Performance
- ✓ Element 12: Make Adjustments as Needed

Many of the NACSLB recommendations address processes that should be used, rather than information that can be disclosed in a budget document. Richland County continues to implement into practice recommendations made by the council. The County’s long range plans for quality programs and performance measurement will address recommended budget practices that are not currently in place. Additional information on the specific GFOA budget criteria and NACSLB recommended budget practices is available through the GFOA web site at www.gfoa.org.

Budget Detail by Fund

The *Budget by Fund* section provides an overview of the County budget at the fund type level. Presented first is a brief narrative, which provides information on the budgetary basis used by Richland County for each fund type.

Next is the Fund Summary by Type of Expenditure schedule, which reflects data by characters of expenditures entitled Personal Services, Operating Expenditures, Capital, and Data Processing.

The budget summary by fund schedule shows budget figures for each fund within its respective fund type. The schedules that follow provide by fund, an explanation of the purpose of the fund and a multiple-year comparison of funding.

Basis of Budgeting

The County uses the same basis for budgeting as it uses for accounting and is consistent with Generally Accepted Accounting Principles – commonly referred to as “GAAP.” Financial readers are typically familiar with a concept known as the “basis of accounting,” which describes the measurement method used in accounting for financial transactions. Examples include cash accounting, modified accrual accounting, or accrual accounting. Richland County uses a GAAP basis of accounting.

Annual budgets are adopted for all governmental funds except capital projects, which are approved and managed on a project-by-project basis when funding is 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 department of budget 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 businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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

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

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

The budget presents organizational summaries without differentiating the level of control that may be exercised over individual departments or organizations. Departments and other offices under the County Administrator face the highest level of control through 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.

From time to time, the Governmental Accounting Standards Board (GASB) may redefine what is referred to as GAAP and may impose new financial reporting requirements on local governments. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget document and what is ultimately reported in the CAFR. An example is that compensated absences are not included in the budget but are reported on the annual financial reports.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Fund Accounting

The County's accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into separate funds in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and

expenditures or expenses. Accounts are separately maintained for each fund; however, in the Comprehensive Annual Financial Report, funds that have similar characteristics are combined into generic fund types that are further classified into broad fund categories. A description of the fund categories and types are listed on the following pages. Below is a simplistic view of the county fund structure and the percentage of the total budget each comprises. Additional detail can be found on the accompanying pages.

Structure of County Funds

Governmental Funds – 33%

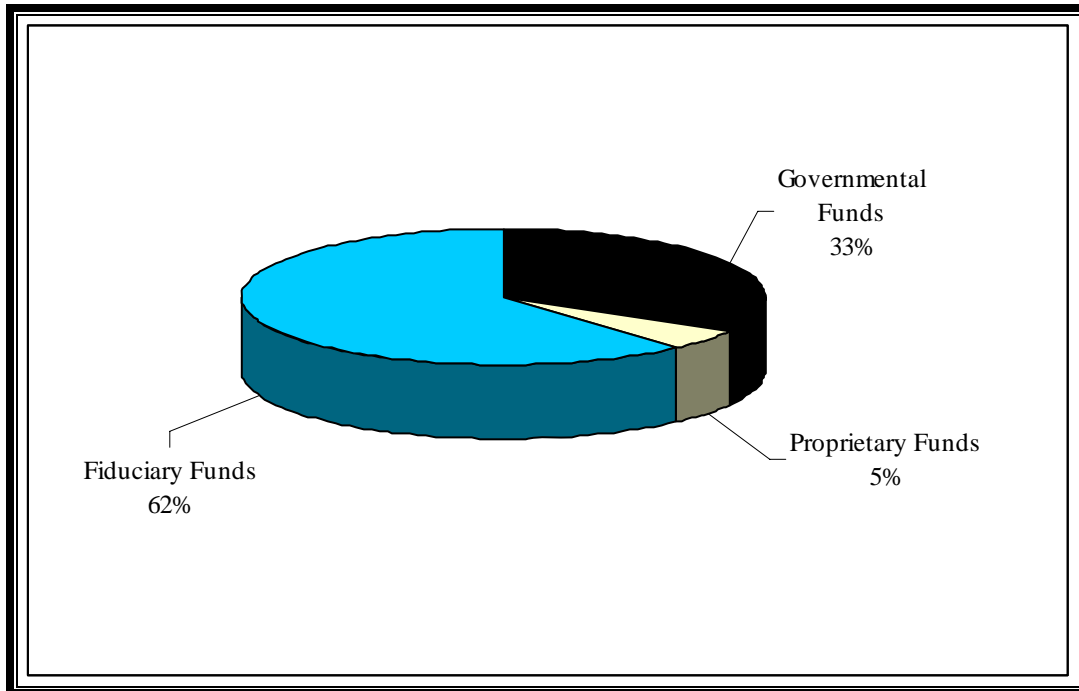
General Fund
Special Revenue Funds
Capital Projects Funds

Proprietary Funds – 5%

Enterprise Funds

Fiduciary Funds – 62%

Agency Funds



*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Fund Accounting

The operations expenditures of the County are recorded in the following fund types for each fiscal year:

| | Actual FY 2003 | Actual FY 2004 | Actual FY2005 | Adopted FY 2006 | Adopted FY 2007 |
|--|-------------------|-------------------|------------------|--------------------|--------------------|
| All Fund Types (excluding debt service and capital projects) | 324,588,704 | 340,572,077 | 366,518,875 | 399,344,523 | 443,764,626 |

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 Fund

| | | | | |
|------------|------------|------------|-------------|-------------|
| 87,821,285 | 88,970,391 | 99,024,956 | 107,058,112 | 118,908,857 |
|------------|------------|------------|-------------|-------------|

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

b. Special Revenue Funds

| | | | | |
|------------|------------|------------|------------|------------|
| 14,153,526 | 16,195,082 | 25,244,712 | 30,865,745 | 34,912,650 |
|------------|------------|------------|------------|------------|

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.

c. Capital Projects

| | | | | |
|----|----|----|------------|------------|
| na | na | na | 32,586,200 | 26,683,000 |
|----|----|----|------------|------------|

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.

d. Debt Service Funds – (including Agency Debt)

| | | | | |
|------------|------------|------------|------------|------------|
| 36,994,934 | 68,987,437 | 72,932,296 | 69,936,487 | 64,557,916 |
|------------|------------|------------|------------|------------|

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.

Proprietary Fund Types

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

a. Enterprise Funds

| | | | | |
|------------|------------|------------|------------|------------|
| 14,955,070 | 16,335,244 | 16,663,692 | 21,359,203 | 26,219,215 |
|------------|------------|------------|------------|------------|

Enterprise funds are used to account for operations that:

1. 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

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

2. The governing body has decided that the periodic determination of net income is appropriate for capital maintenance, public policy, management control, or accountability.

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 inter-department charges and transfers.

Fiduciary Funds (Trust and Agency Funds)

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Operations - (tax requirement) | 207,658,823 | 219,071,320 | 225,585,515 | 240,061,463 | 263,723,904 |
| Debt Service | 40,553,095 | 50,361,490 | 58,288,150 | 53,589,218 | 48,529,218 |

Fiduciary funds are used to account for assets if the County has a fiduciary or custodial responsibility for the assets. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. All revenues and expenditures related to each operation is accounted for and maintained in a separate accounting fund. Property taxes and other revenue are collected, temporarily retained and 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.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

General Fund Type

| | Actual <u>FY 2003</u> | Actual <u>FY2002</u> | Actual <u>FY 2005</u> | Adopted <u>FY 2006</u> | Adopted <u>FY 2007</u> |
|-------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|
| Total | 87,821,285 | 88,970,391 | 99,024,956 | 107,058,112 | 118,908,857 |

To account for all financial resources except those required to be accounted for in another fund. Revenues are primarily derived from general property taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeits and miscellaneous revenue. All revenue recorded in this fund, except amounts that are specifically collected to service debt, construct or acquire major capital facilities or for which the County Treasurer collects taxes and other funds in a fiduciary capacity. Operational expenditures include, but are not limited to general government, public safety, public works and utilities, and health and social services.

Capital Replacement appropriations are included in the general fund and are used to account for ad valorem taxes and other revenues designated for the replacement cost of capital requirements associated with the general fund departments. The County currently uses \$5,000 as a floor to define when an asset is required to be capitalized and therefore would fall within the guidelines of the capital replacement fund.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Special Revenue Type

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|-------|-------------------|------------------|-------------------|--------------------|--------------------|
| Total | 14,153,526 | 16,195,082 | 25,244,712 | 30,865,745 | 34,912,650 |

Victims Assistance

| | | | | | |
|-----------------------------|-----------|-----------|---------|---------|---------|
| (Surcharge and Assessments) | 1,079,553 | 1,005,795 | 765,929 | 585,000 | 922,095 |
|-----------------------------|-----------|-----------|---------|---------|---------|

This fund is 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. The program is designed to assist crime victims and witnesses through the criminal justice system by providing information and assistance.

Temporary Alcohol Permits

| | | | | | |
|--|---------|--------|--------|--------|---------|
| | 271,125 | 95,935 | 93,368 | 98,775 | 100,500 |
|--|---------|--------|--------|--------|---------|

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

Stormwater Services

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| | 1,158,853 | 1,117,108 | 1,326,919 | 1,370,429 | 2,751,431 |
|--|-----------|-----------|-----------|-----------|-----------|

This fund is used to account for the operations of the County stormwater management program. Countywide taxes are levied annually to support the program and cover the projected expenditures for the coming fiscal year. All activity associated with the stormwater management program are accounted for in this fund, including but not limited to customer service, engineering, operations and maintenance.

Emergency Telephone System

| | | | | | |
|--|-----------|---------|-----------|-----------|-----------|
| | 1,014,223 | 520,967 | 1,871,869 | 2,680,000 | 1,285,000 |
|--|-----------|---------|-----------|-----------|-----------|

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

Fire Service

| | | | | | |
|--|-----------|-----------|------------|------------|------------|
| | 7,136,915 | 7,730,225 | 11,660,349 | 15,545,291 | 16,817,056 |
|--|-----------|-----------|------------|------------|------------|

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. The Fire Service Fund is reported in the Special Revenue Fund for annual financial reporting purposes.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Special Revenue Type

(continued)

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|------------------------------------|-------------------|------------------|-------------------|--------------------|--------------------|
| <u>Road Maintenance Fee</u> | 2,676,378 | 2,875,296 | 6,171,313 | 3,836,480 | 5,200,000 |

This fund is used to account for the \$20 fee that is assessed on all motorized vehicles licensed in Richland County. The fee was implemented in January 2002 at \$15 and increased for FY07 to \$20; it is included on the motor vehicle tax notice. The funds are restricted and must be used specially for the maintenance and improvement of the county road system and any associated costs.

Accommodation Tax

| | | | | |
|---------|---------|---------|---------|---------|
| 511,500 | 525,000 | 449,100 | 510,000 | 505,000 |
|---------|---------|---------|---------|---------|

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

Hospitality Tax

| | | | | |
|----|-----------|-----------|-----------|-----------|
| na | 1,203,475 | 1,444,846 | 4,100,000 | 5,000,000 |
|----|-----------|-----------|-----------|-----------|

The Hospitality Tax Fund was established during the fiscal year 2003 – 2004 budget process. It includes a 2% tax that 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.

Neighborhood Redevelopment Fund

| | | | | |
|----|--------|--------|---------|---------|
| na | 25,000 | 44,816 | 515,000 | 580,000 |
|----|--------|--------|---------|---------|

The neighborhood redevelopment fund was established during the fiscal year 2003 – 2004 budget process. The funding is a dedicated quarter mill from property tax and will be used for the dedicated purpose of redevelopment efforts of neighborhoods throughout the county.

Conservation Commission Fund

| | | | | |
|----|--------|--------|---------|---------|
| na | 44,805 | 92,490 | 515,000 | 580,000 |
|----|--------|--------|---------|---------|

The conservation commission fund was established during the fiscal year 2003 – 2004 budget process. The funding is a dedicated quarter mill from property tax and will be used for the dedicated purpose of conservation efforts throughout the county.

Owens Field

| | | | | |
|---------|---------|-------|----|----|
| 175,845 | 235,957 | 4,884 | na | na |
|---------|---------|-------|----|----|

The airport fund is used to accumulate the revenues and expenses related to the operation of the County's airport operation. Operations are financed primarily through fees collected for services, leases, grants and other airport related services. Fund classified as Enterprise Fund beginning FY06.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Special Revenue Type

(continued)

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|--------------------------------------|-------------------|------------------|-------------------|--------------------|--------------------|
| <u>County Industrial Park</u> | 18,561 | 90,251 | 89,000 | na | 110,000 |

This fund is used to account for funds received from the sell of lots in the Northeast Industrial Park. Funds are used for economic development in the County.

Title IV Civil Process

| | | | | |
|--------|--------|--------|--------|--------|
| 67,283 | 55,704 | 60,749 | 63,064 | 60,146 |
|--------|--------|--------|--------|--------|

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

Solicitor Drug Court

| | | | | |
|--------|--------|--------|--------|--------|
| 42,750 | 57,000 | 71,264 | 57,006 | 57,006 |
|--------|--------|--------|--------|--------|

This fund was established to account funds received from the State and fees charged to first-time defendants under the Pretrial Intervention Program.

Tourism Development Fee

| | | | | |
|----|---------|-----------|---------|---------|
| na | 612,564 | 1,055,939 | 950,000 | 900,000 |
|----|---------|-----------|---------|---------|

This fund is used to account for the three percent Tourism Development Fee imposed on all gross proceeds derived from the rental of accommodations within the unincorporated areas of Richland County. These funds are earmarked for defraying a portion of the costs of a new multipurpose convention conference center.

Probate Court Advertising

| | | | | |
|----|----|--------|--------|--------|
| na | na | 41,877 | 39,700 | 44,416 |
|----|----|--------|--------|--------|

Publication fees dependent on number of estates that are opened.

Federal, State and Local Grants

To account for federal, state, and local grant funds designated to provide assistance in the causes of poverty, aging, mass transit, housing assistance, community development, public safety and other domestic problem areas.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Capital Projects Fund Type

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|-------|-------------------|------------------|-------------------|--------------------|--------------------|
| Total | na | na | na | 32,586,200 | 26,683,000 |

Public Safety Vehicle Replacement Program

| | | | | |
|----|----|----|--------|---------|
| na | na | na | 25,000 | 159,012 |
|----|----|----|--------|---------|

Fund is used to account for designated dollars appropriated to finance a four-year vehicle replacement program for the sheriff's department. Funds were appropriated for the program beginning in 2003.

Drainage System Renovation

| | | | | |
|----|----|----|---------|---------|
| na | na | na | 182,000 | 150,147 |
|----|----|----|---------|---------|

Fund is used to account for designated dollars appropriated to finance renovations to the County Drainage System. Funds were appropriated and available for renovations beginning in 1997.

Construction and Repair Project

| | | | | |
|----|----|----|---------|-------|
| na | na | na | 606,539 | 5,355 |
|----|----|----|---------|-------|

Fund is used to account for designated dollars appropriated to finance the building or renovating of county-owned facilities.

Fire Service Facility and Equipment Project

| | | | | |
|----|----|----|-----------|---------|
| na | na | na | 2,117,180 | 570,748 |
|----|----|----|-----------|---------|

Fund is used to account for designated dollars appropriated to finance construction of two fire stations, and purchase associated equipment. Funds were appropriated and available for the project beginning in 2002.

Countywide Capital Projects

| | | | | |
|----|----|----|-----------|-----------|
| na | na | na | 4,346,820 | 2,949,250 |
|----|----|----|-----------|-----------|

Fund is used to account for designated dollars appropriated to finance several countywide capital projects for construction of four EMS stations, EMS vehicles, and the HVAC system at the County Judicial Center.

Richland County Capital Projects

| | | | | |
|----|----|----|-----------|-----------|
| na | na | na | 1,065,661 | 1,138,710 |
|----|----|----|-----------|-----------|

Fund is used to account for designated dollars appropriated to finance several county capital projects including a seven-year vehicle replacement program, sewer lines, and playground equipment.

Renovation and Refunding Program

| | | | | |
|----|----|----|-----------|-----------|
| na | na | na | 7,604,000 | 6,264,310 |
|----|----|----|-----------|-----------|

Fund is used to account for the use of bond proceeds for several major projects including expansion of the Detention Center, renovations of the Township Auditorium, and capital investment in GIS program.

Broad River Sewer

| | | | | |
|----|----|----|------------|------------|
| na | na | na | 15,280,000 | 15,145,076 |
|----|----|----|------------|------------|

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

Sheriff Vehicles/Magistrates

| | | | | |
|----|----|----|-----------|--------|
| na | na | na | 1,037,000 | 59,566 |
|----|----|----|-----------|--------|

Fund is used to account for the purchase of land a building to house the Dutch Fork Magistrate and Sheriff's Offices and for public safety replacement vehicles.

Airport Bond

| | | | | |
|----|----|----|---------|---------|
| na | na | na | 322,000 | 241,092 |
|----|----|----|---------|---------|

Fund is used to construct a new terminal building and 18 T-Hangars and 6 Corporate/Box Hangars at Owens Field.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Debt Service Fund Type

| | Actual FY 2003 | Actual FY 2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|-------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Total | 36,994,934 | 68,987,437 | 72,932,296 | 69,936,487 | 64,557,916 |

General Obligation Bonds

| | | | | |
|-----------|------------|------------|------------|------------|
| 9,915,901 | 10,697,988 | 11,231,430 | 12,234,065 | 11,721,413 |
|-----------|------------|------------|------------|------------|

General Obligation Bonds

To accumulate monies for the payment of various countywide general obligation bonds and a note payable to the City of Columbia other than those listed below for which separate funds are maintained. Property taxes are levied throughout the County for the payment of the principal and interest for the various bond issues.

Special Assessment Bonds

| | | | | |
|-----------|-----------|-----------|-----------|-----------|
| 1,212,985 | 1,668,121 | 3,412,716 | 4,113,204 | 4,307,285 |
|-----------|-----------|-----------|-----------|-----------|

Fire Protection Refunding, 2003

To account for the funds accumulated for the 2003 Fire Protection Bond. Property Taxes are levied on the unincorporated areas of the county for the payment of principle and interest.

Drainage Bonds

Broad River Sewer, 2003

To accumulate monies for the payment of the 2003 Broad River Sewer Bond.

Series A Drainage Improvement Bonds, 1997

To accumulate monies for the payment of the 1997 Drainage Improvement Bond. Property taxes are levied on the special tax district consisting of the entire county for the payment of the principal and interest.

East Richland PSD

South Beltline Sewer District Bonds, 1989

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 and used to make the payment of the principal and interest.

Revenue Bonds

| | | | | |
|---------|-----------|-----|-----|------|
| 587,058 | 6,259,838 | -0- | -0- | - 0- |
|---------|-----------|-----|-----|------|

Sewer Replacement, 1994

To accumulate monies for the payment of the 1994 sewer replacement-construction of waste water treatment plant to serve Nicholas Creek and Hollingshed Creek drainage basins.

Agency Bonds

| | | | | |
|------------|------------|------------|------------|------------|
| 40,553,095 | 50,361,490 | 58,288,150 | 53,589,218 | 48,529,218 |
|------------|------------|------------|------------|------------|

To accumulate monies for the payment of principal and interest for all bonds issued by an Agency that the county has a fiduciary or custodial responsibility for assets.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Enterprise Funds

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|-------|-------------------|------------------|-------------------|--------------------|--------------------|
| Total | 14,955,070 | 16,355,244 | 16,663,692 | 21,359,203 | 26,219,215 |

Solid Waste

| | | | | |
|------------|------------|------------|------------|------------|
| 12,555,967 | 13,480,509 | 14,504,431 | 17,103,000 | 19,868,172 |
|------------|------------|------------|------------|------------|

Fund is used to account for the operation of the County's waste collection and disposal services. Refuse generated in the unincorporated areas of the county is collected by franchised and non-franchised collectors serving a number of residential and/or commercial customers and private companies hauling their own refuse. Refuse dumping fees are determined at levels sufficient to fund the operations.

Utilities and Services

| | | | | |
|-----------|-----------|-----------|-----------|-----------|
| 2,143,653 | 2,729,314 | 2,061,104 | 3,909,958 | 5,883,267 |
|-----------|-----------|-----------|-----------|-----------|

Fund is used to account for the operations of the 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.

Parking

| | | | | |
|---------|---------|--------|---------|---------|
| 255,450 | 125,421 | 98,157 | 119,850 | 162,350 |
|---------|---------|--------|---------|---------|

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.

Owens Field

| | | | | |
|----|----|----|---------|---------|
| na | na | na | 226,395 | 305,426 |
|----|----|----|---------|---------|

The airport fund is used to accumulate the revenues and expenses related to the operation of the County's airport operation. Operations are financed primarily through fees collected for services, leases, grants and other airport related services. Prior to FY06, was classified as Special Revenue fund.

Internal Service Funds

Currently no separate fund established for Internal Services.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

Agency Funds

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|--------------|-------------------|------------------|-------------------|--------------------|--------------------|
| Operations | 207,658,823 | 219,071,320 | 225,585,515 | 240,061,463 | 263,723,904 |
| Debt Service | 40,553,095 | 50,361,490 | 58,288,150 | 53,589,218 | 48,529,218 |

Recreation Commission

| | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|
| Operations – (taxes only) | 5,319,000 | 5,947,258 | 6,800,000 | 8,627,478 | 9,060,812 |
| Debt Service | 1,326,707 | 1,502,510 | 1,512,058 | 1,545,659 | 1,625,158 |



The Richland County Recreation Commission provides quality recreation and parks services and facilities to the residents of Richland County. We are an integral part of the complex network that makes Richland County communities places people like to call home. We have found that to effectively serve the residents of the county, we must be responsive to their diverse needs. We realize our responsibility to every citizen and are flexible and creative in designing programs and facilities that work for them. For over three decades, we have provided quality services to youth and adults with special needs, to a growing, active senior population, to a generation of young people facing tremendous daily pressures, to adults who need the release and relief that recreation can bring, and to the natural resources of the community, doing our part to protect the open space in our care. We will continue to do our part to make Richland County a great place to live, work, play, and grow.

For more information, visit the recreation commission website at <http://www.richlandcountyrecreation.com/>

Columbia Area Mental Health

| | | | | | |
|---------------------------|-----------|-----------|-----------|-----------|-----------|
| Operations – (taxes only) | 1,174,500 | 1,174,500 | 1,201,514 | 1,261,514 | 1,539,014 |
| Debt Service | -0- | -0- | -0- | -0- | -0- |

Columbia Area Mental Health provides vital mental health services to adults, children and their families in Richland and Fairfield Counties. In 2005, The Center provided a total of 162,770 mental health services to 8,242 Richland County residents. Approximately 52% were female, and 62% were African American. Clients under the age of 18 make up 22% of the Center's active Richland County client population. Approximately 50% of this youth population was under 13 years of age. Over 68% of all clients receive Medicaid.

The Center also provides first-line response for mental health emergencies throughout Richland County for both children and adults. The Center partnered with Palmetto Behavioral Health Care to implement a 24 hour/7 day-a-week emergency service in June 2004. This entity is now known as "The Assessment Center".

The Division of Child, Adolescent and Family Services collaborates with Richland County School Districts One and Two and Richland/Lexington District Five with mental health counselors serving over 540 students in 36 schools during the 2004-2005 school year.

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

| | Actual FY 2003 | Actual FY2004 | Actual FY 2005 | Adopted FY 2006 | Adopted FY 2007 |
|------------------------------|-------------------|------------------|-------------------|--------------------|--------------------|
| <u>Public Library</u> | | | | | |
| Operations – (taxes only) | 12,782,642 | 13,166,121 | 13,468,942 | 14,427,696 | 16,331,228 |
| Debt Service | -0- | -0- | -0- | -0- | -0- |



The Richland County Public Library system includes the Main Library in downtown Columbia, nine branches located strategically across the county and a bookmobile.

Circulation of library materials system-wide was higher than 3.1 million in the 2005 fiscal year. Daily, more than 3,000 people use the Main Library, with another 5,000 or more using the nine branch libraries.

RCPL holds more than one million books; 1,070 magazine titles in print; another 9,913 magazine titles online; 169 newspaper titles; nearly 85,000 videos, tapes, DVDs and CDs; more than 400 computers with access to online and Internet resources; and 40 electronic databases.

Records indicate about 70% of the people in Richland County have library cards.

| | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| <u>Riverbanks Zoo</u> | | | | | |
| Operations – (taxes only) | 1,381,424 | 1,373,410 | 1,404,998 | 1,545,509 | 1,598,056 |
| Debt Service | 1,496,241 | 1,546,492 | 1,527,106 | 1,529,270 | 1,679,050 |



Riverbanks Zoo & Garden offers a relaxing, entertaining and unique educational experience for the entire family. 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. The seventy-acre Garden provides visitors with an opportunity to experience both native and exotic plant exhibits.

For more information, visit the Riverbanks Zoo website at <http://www.riverbanks.org/>

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| <u>Midlands Technical College</u> | | | | | |
| Operations – (taxes only) | 3,041,499 | 3,467,905 | 3,486,096 | 3,577,416 | 3,682,764 |
| Capital – 1.5 mill in FY06 | 980,000 | 1,025,000 | 1,085,598 | 1,693,500 | 1,785,500 |



Midlands Technical College is a comprehensive, urban, public, two-year college serving the primary region of Richland, Lexington and Fairfield counties of South Carolina. College programs and services provide accessible, affordable, high-quality post-secondary education that prepares traditional and non-traditional students to enter the job market, transfer to senior colleges and universities, and achieve their professional and personal goals. Through its programs and services, the college equitably provides higher education opportunities and supports the economic growth of the community.

For more information, visit the Midlands Technical College website at <http://www.mid.tec.sc.us/>

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Budget Detail by Fund

| | Actual <u>FY 2003</u> | Actual <u>FY2004</u> | Actual <u>FY 2005</u> | Adopted <u>FY 2006</u> | Adopted <u>FY 2007</u> |
|-----------------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|
| <u>School District One</u> | | | | | |
| Operations – (taxes only) | 126,975,919 | 131,490,024 | 133,462,374 | 137,755,804 | 149,722,082 |
| Debt Service | 18,218,312 | 24,321,894 | 33,196,712 | 25,377,189 | 27,321,727 |

Mission

The mission of Richland School District One, a richly diverse community of learners, 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.

Centrally located three hours from the beaches and the mountains of South Carolina, Richland County School District One serves the capital city of Columbia. The district covers 482 square miles, educating 25,000 students in 47 schools and approximately 4,000 adult education students. Richland One is proud to serve a richly diverse student body. Students from rural, suburban and urban neighborhoods combine to form a student population representative of a wide range of cultural and ethnic backgrounds. Of the district's 4,200 employees, 2,500 are classroom teachers. Richland One continues to grow and hires approximately 300 new teachers each year.

Continually ranked among the best school systems in South Carolina, Richland One is a leader in the state's educational community. 2005 graduates earned more than \$38 million in scholarships and financial aid, to attend a wide range of institutions, including many of America's most competitive colleges and universities. This includes prizes won in competitions, as well as grants and loans for post-secondary education.

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

School District Two

| | | | | | |
|---------------------------|------------|------------|------------|------------|------------|
| Operations – (taxes only) | 56,791,839 | 61,427,102 | 64,675,993 | 71,172,546 | 80,012,448 |
| Debt Service | 18,491,835 | 22,990,594 | 22,052,274 | 25,137,100 | 17,903,283 |

Mission

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.

Richland Two is a nationally recognized school district located in suburban Columbia, S.C., in the northeast section of Richland County. We are one of the fastest growing districts in South Carolina with a current student population of about 20,000. We have 21 schools, a district wide child development program, an alternative secondary school, and several magnet programs at all grade levels.

In addition, the district has a tremendous tradition of excellence with 13 schools having won the U.S. Department of Education's Blue Ribbon Award. Six of those schools are two-time winners. The district has also been recognized in several national publications, including *Money* (January 1996) and *Redbook* (April 1996) magazines, *The New York Times* (March 24, 1993), and several others.

One of the district's greatest strengths is its ability to attract and retain a high caliber teaching staff. Nearly seven out of ten faculty members hold a master's or doctoral degree. Richland Two also works in close cooperation with the community with many established business partnerships, and hundreds of volunteers assisting in the district's daily operations.

Of course parental involvement is central to our success, and the district's active PTAs and PTOs, school improvement councils, school and district advisory councils and foundations provide the teamwork and support needed to maintain high educational standards. For additional information, visit the Richland County School District Two website at <http://www.richland2.k12.sc.us/>

*Debt Service numbers are 18-month estimates and final numbers will not be available until September.

Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

| | General Operating Fund | | | Special Revenue Funds | | | Debt Service | | |
|---|------------------------|-----------------|-----------------|-----------------------|-----------------|-----------------|----------------|-----------------|-----------------|
| | 2005 Actual | 2006 Adopted | 2007 Adopted | 2005 Actual | 2006 Adopted | 2007 Adopted | 2005 Actual | 2006 Adopted | 2007 Adopted |
| Funding Sources | | | | | | | | | |
| Taxes | 55,656 | 60,257 | 62,665 | 19,728 | 19,107 | 23,213 | 14,760 | 16,347 | 16,029 |
| License and Permits | 9,753 | 9,794 | 10,664 | 99 | 99 | 101 | - | - | - |
| Inter-Governmental | 15,324 | 16,107 | 17,583 | 1,057 | 1,000 | 1,020 | - | - | - |
| Charges for Services | 12,866 | 11,664 | 15,034 | 4,885 | 4,986 | 6,185 | - | - | - |
| Fines and Forfeits | 2,055 | 2,664 | 2,486 | 1,280 | 585 | 501 | - | - | - |
| Miscellaneous Revenue | 2,495 | 1,993 | 3,975 | 1,184 | 1,110 | 1,062 | 92 | - | - |
| Other Financing Sources | 4,509 | 4,579 | 6,502 | 1,545 | 3,979 | 2,831 | 219 | - | - |
| Total Revenue and Other Financing Sources | \$ 102,658 | \$ 107,058 | \$ 118,909 | \$ 29,778 | \$ 30,866 | \$ 34,913 | \$ 15,071 | \$ 16,347 | \$ 16,029 |
| Funding Uses | | | | | | | | | |
| General Government | 35,838 | 42,760 | 47,444 | 324 | 311 | 370 | - | - | - |
| Public Safety | 49,021 | 53,897 | 61,372 | 14,180 | 18,635 | 18,808 | - | - | - |
| Public Works and Utilities | 4,395 | 5,022 | 4,922 | 12,382 | 5,206 | 7,951 | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - |
| Health and Social Services | 8,716 | 5,379 | 5,171 | - | - | - | - | - | - |
| Debt Service Payments | - | - | - | - | - | - | 12,928 | 16,347 | 16,029 |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Other Uses | 1,055 | - | - | 3,238 | 6,714 | 7,784 | - | - | - |
| Total Expenditures and Other Uses | \$ 99,025 | \$ 107,058 | \$ 118,909 | \$ 30,124 | \$ 30,866 | \$ 34,913 | \$ 12,928 | \$ 16,347 | \$ 16,029 |
| Net Increase (Decrease) in Fund Balance | 3,633 | - | - | (346) | - | - | 2,143 | - | - |
| Fund Balance/Net Assets, July 1* | 22,402 | 26,035 | 26,035 | 11,573 | 11,227 | 11,227 | 6,097 | 8,240 | 8,240 |
| Fund Balance/Net Assets June 30 | \$ 26,035 | \$ 26,035 | \$ 26,035 | \$ 11,227 | \$ 11,227 | \$ 11,227 | \$ 8,240 | \$ 8,240 | \$ 8,240 |

*source: 2005 comprehensive annual financial report

Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

(\$ in Thousands)

Funding Sources

| | Capital Projects | | | Enterprise Funds | | | Agency Funding | | |
|---|------------------|-----------------|-----------------|------------------|-----------------|-----------------|----------------|-----------------|-----------------|
| | 2005 Actual | 2006 Adopted | 2007 Adopted | 2005 Actual | 2006 Adopted | 2007 Adopted | 2005 Actual | 2006 Adopted | 2007 Adopted |
| Taxes | - | - | - | 3,620 | 3,635 | 3,799 | 283,874 | 293,651 | 312,253 |
| License and Permits | - | - | - | - | - | - | - | - | - |
| Inter-Governmental | 641 | - | - | 125 | 133 | 125 | - | - | - |
| Charges for Services | - | - | - | 15,351 | 17,373 | 20,019 | - | - | - |
| Fines and Forfeits | - | - | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 361 | - | - | 319 | 104 | 492 | - | - | - |
| Other Financing Sources | 5,650 | - | - | - | 114 | 1,784 | - | - | - |
| Total Revenue and Other Financing Sources | \$ 6,652 | \$ - | \$ - | \$ 19,415 | \$ 21,359 | \$ 26,219 | \$ 283,874 | \$ 293,651 | \$ 312,253 |

Funding Uses

| | | | | | | | | | |
|---|-----------|-------------|-------------|-----------|-----------|-----------|------------|------------|------------|
| General Government | - | - | - | 98 | 120 | 162 | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - |
| Public Works and Utilities | - | - | - | 2,061 | 4,136 | 6,189 | - | - | - |
| Sanitation | - | - | - | 14,505 | 17,103 | 19,868 | - | - | - |
| Health and Social Services | - | - | - | - | - | - | - | - | - |
| Debt Service Payments | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 10,690 | - | - | - | - | - | - | - | - |
| Other Uses | - | 32,586 | 26,683 | - | - | - | 283,874 | 293,651 | 312,253 |
| Total Expenditures and Uses | \$ 10,690 | \$ 32,586 | \$ 26,683 | \$ 16,664 | \$ 21,359 | \$ 26,219 | \$ 283,874 | \$ 293,651 | \$ 312,253 |
| Net Increase (Decrease) in Fund Balance | (4,038) | (32,586) | (26,683) | 2,751 | - | - | - | - | - |
| Fund Balance/Net Assets, July 1* | 16,059 | 12,021 | (20,565) | 11,189 | 13,940 | 13,940 | - | - | - |
| Fund Balance/Net Assets June 30 | \$ 12,021 | \$ (20,565) | \$ (47,248) | \$ 13,940 | \$ 13,940 | \$ 13,940 | \$ - | \$ - | \$ - |

*source: 2005 comprehensive annual financial report

Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

| | Total All Funds (less capital projects) | | |
|---|---|-----------------|-----------------|
| | 2005 Actual | 2006 Adopted | 2007 Adopted |
| Funding Sources | | | |
| Taxes | 377,638 | 392,997 | 415,551 |
| License and Permits | 9,852 | 9,893 | 10,765 |
| Inter-Governmental | 16,506 | 17,240 | 18,728 |
| Charges for Services | 33,102 | 34,023 | 41,238 |
| Fines and Forfeits | 3,335 | 3,249 | 2,987 |
| Miscellaneous Revenue | 4,090 | 3,207 | 5,529 |
| Other Financing Sources | 6,273 | 8,672 | 11,117 |
| Total Revenue and Other Financing Sources | \$ 450,796 | \$ 469,281 | \$ 505,915 |
| Funding Uses | | | |
| General Government | 36,260 | 43,191 | 47,976 |
| Public Safety | 63,201 | 72,532 | 80,180 |
| Public Works and Utilities | 18,838 | 14,364 | 19,062 |
| Sanitation | 14,505 | 17,103 | 19,868 |
| Health and Social Services | 8,716 | 5,379 | 5,171 |
| Debt Service Payments | 12,928 | 16,347 | 16,029 |
| Capital Outlay | - | - | - |
| Other Uses | 288,167 | 300,365 | 320,037 |
| Total Expenditures and Uses | \$ 442,615 | \$ 469,281 | \$ 508,323 |
| Net Increase (Decrease) in Fund Balance | 8,181 | - | (2,408) |
| Fund Balance/Net Assets, July 1 * | 67,320 | 75,501 | 75,501 |
| Fund Balance/Net Assets June 30 | \$ 75,501 | \$ 75,501 | \$ 73,093 |

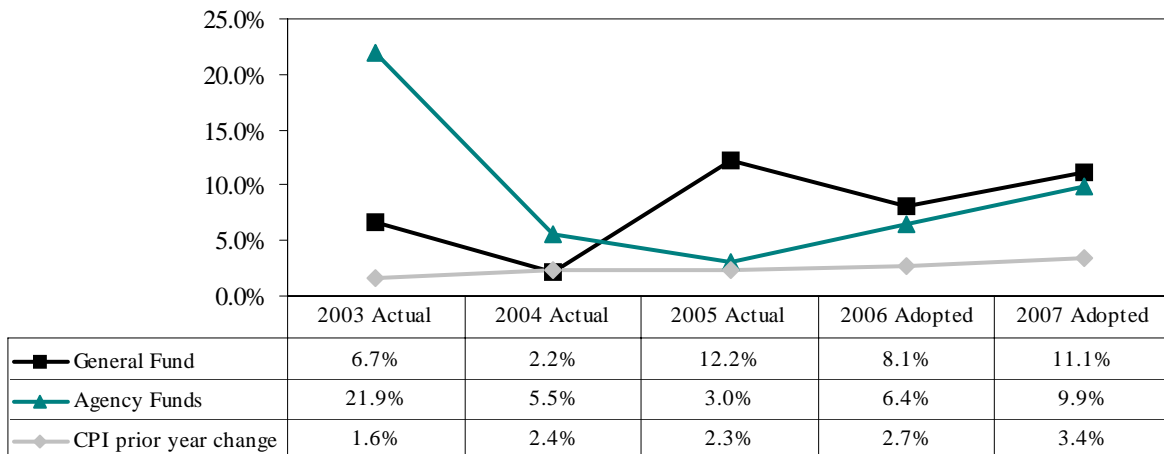
*source: 2005 comprehensive annual financial report

Budget Sources and Uses of Funds

All Funds - Annual Expenditures

| | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| General Fund | \$87,821,285 | \$88,970,391 | \$99,024,956 | \$107,058,112 | \$118,908,857 |
| Special Revenue Funds | 14,153,526 | 16,195,082 | 25,244,712 | 30,865,745 | 34,912,650 |
| Capital Projects | na | na | na | 32,586,200 | 26,683,266 |
| Debt Service | 36,994,934 | 68,987,437 | 72,932,296 | 69,936,487 | 64,557,916 |
| Enterprise Funds | 14,955,070 | 16,335,244 | 16,663,692 | 21,359,203 | 26,219,215 |
| Agency Funds - Operations | 207,658,823 | 219,071,320 | 225,585,515 | 240,061,463 | 263,723,904 |
| Total All Funds | \$361,583,638 | \$409,559,474 | \$439,451,171 | \$501,867,210 | \$535,005,808 |

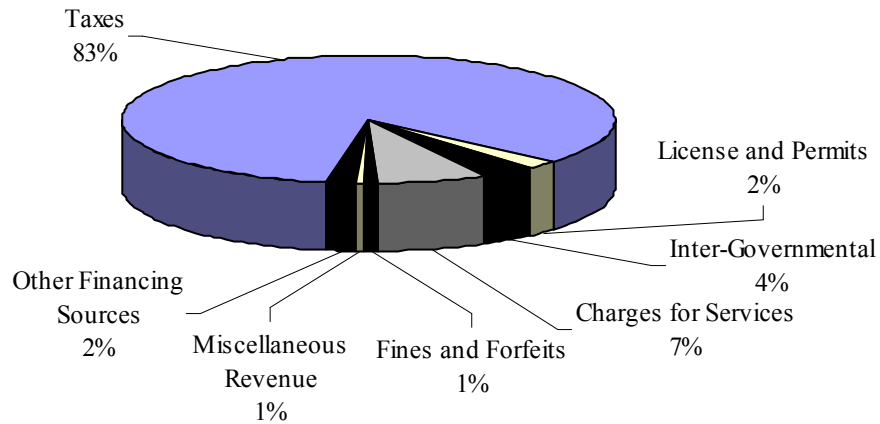
Major Funds - Annual % Change



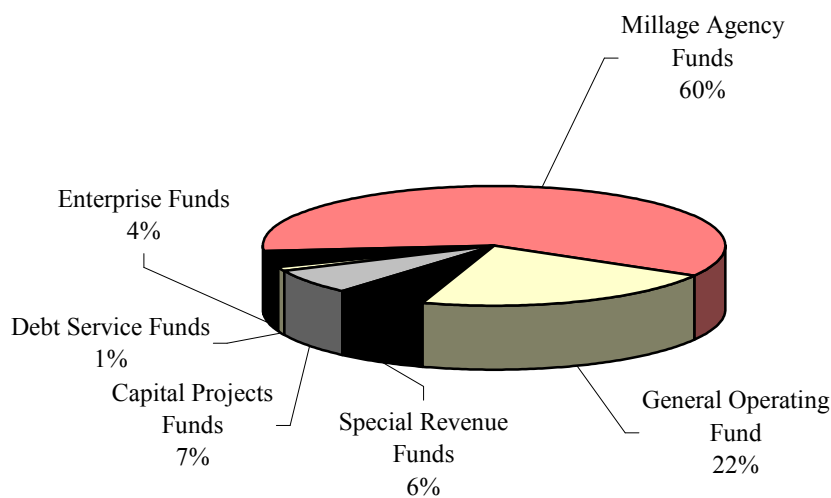
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2006 - All Funds



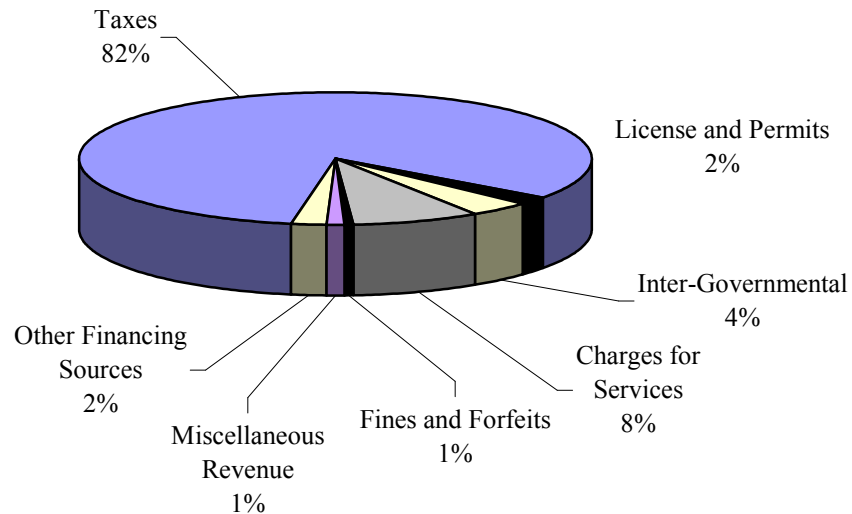
Where the Money Goes (Uses) FY 2006 - All Funds



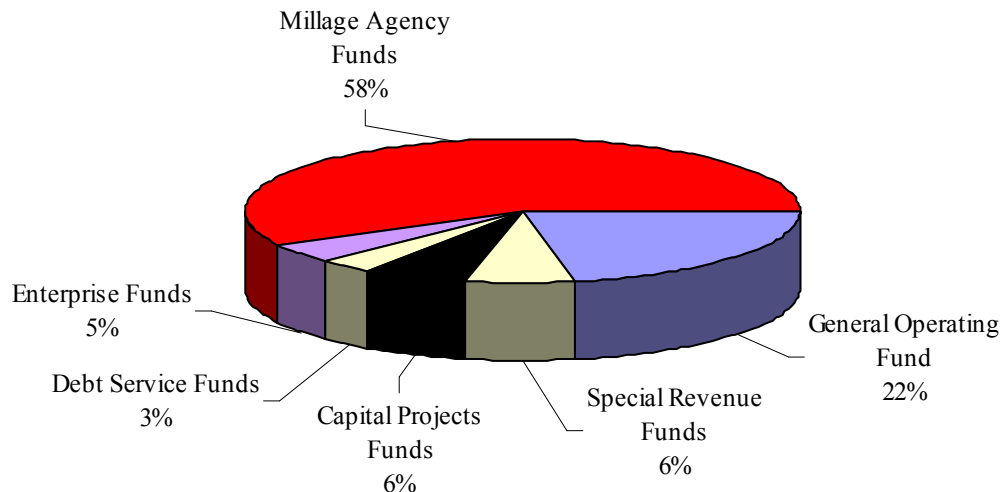
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2007 - All Funds



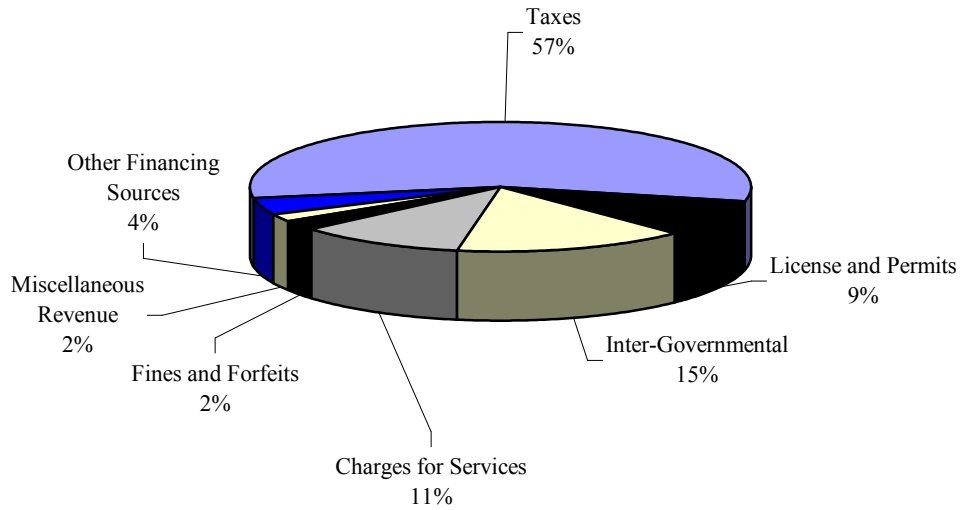
Where the Money Goes (Uses) FY 2007 - All Funds



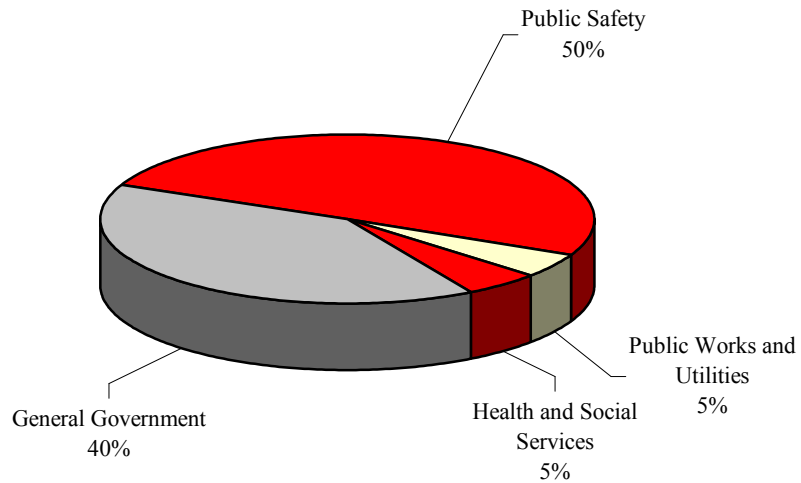
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources)
FY 2006 - General Fund



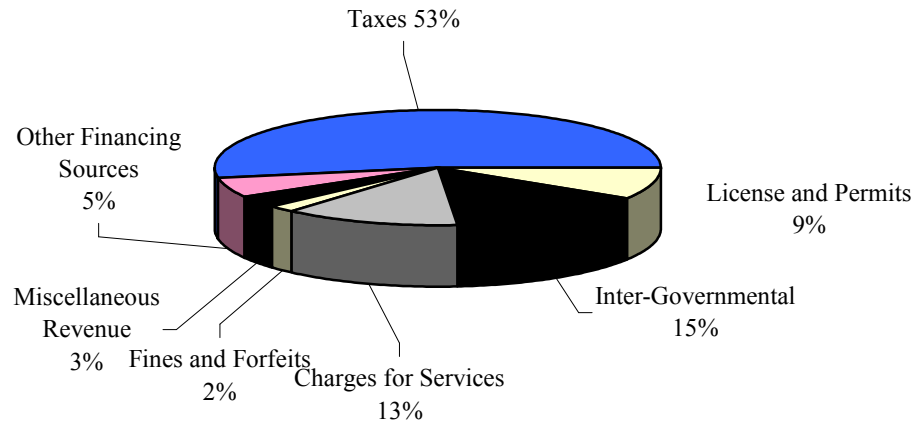
Where the Money Goes (Uses)
FY 2006 - General Fund



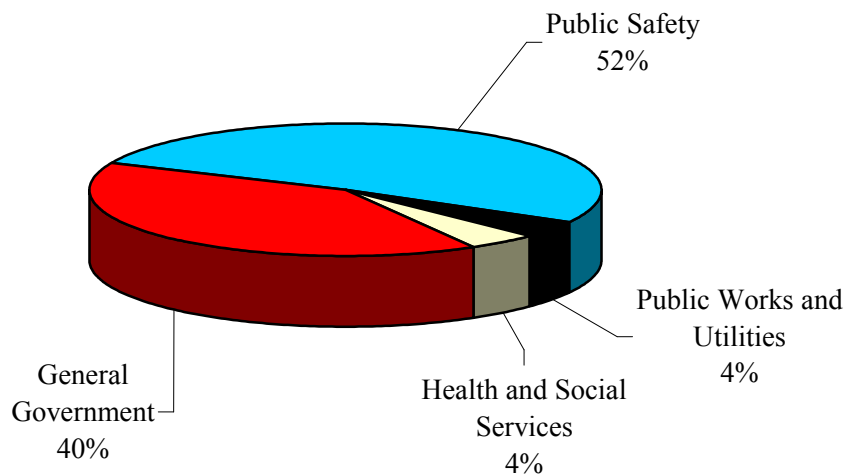
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2007 - General Fund



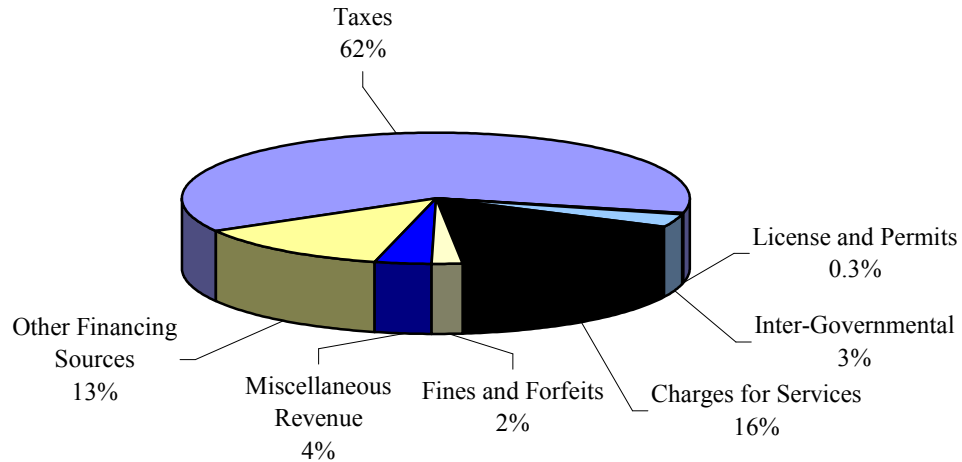
Where the Money Goes (Uses) FY 2007 - General Fund



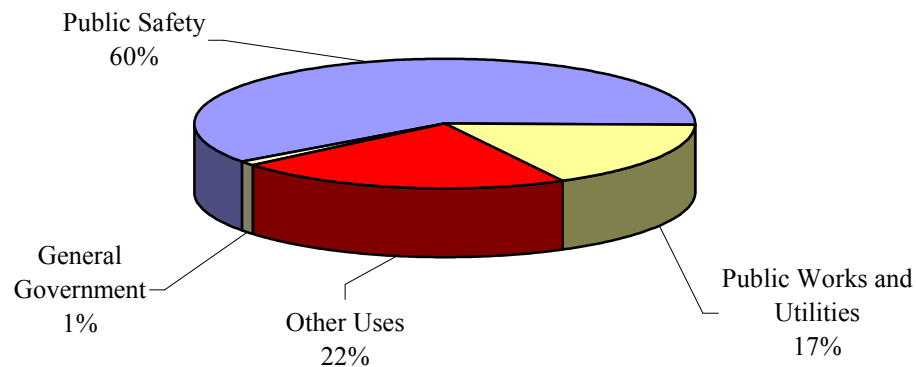
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources)
FY 2006 - Special Revenue



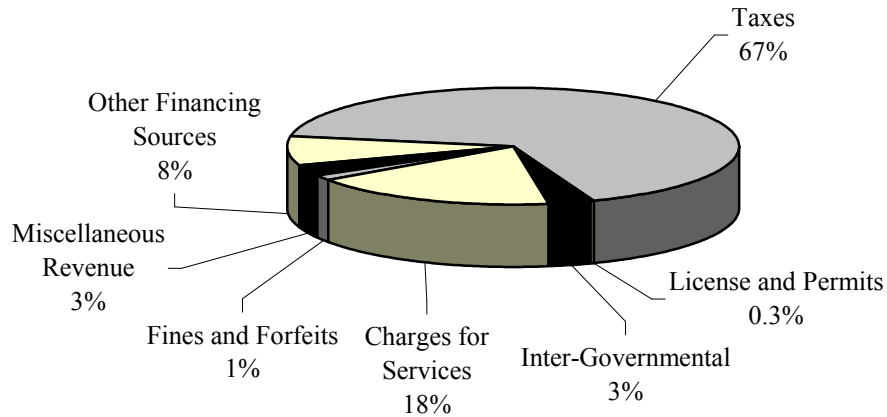
Where the Money Goes (Uses)
FY 2006 - Special Revenue



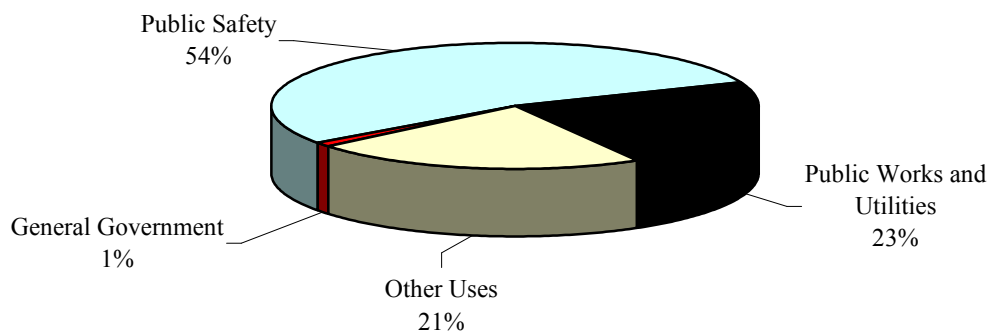
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2007 - Special Revenue



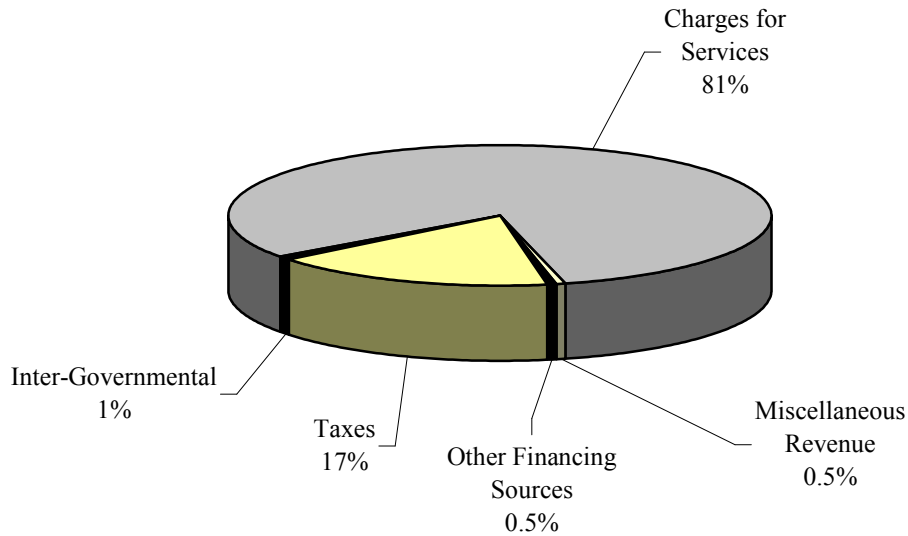
Where the Money Goes (Uses) FY 2007 - Special Revenue



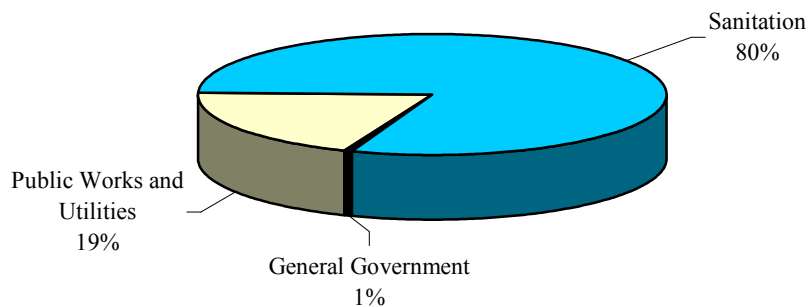
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2006 - Proprietary Funds



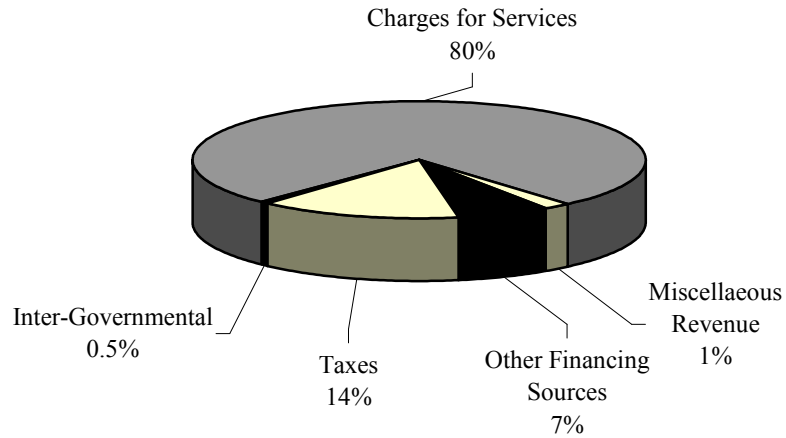
Where the Money Goes (Uses) FY 2006 - Proprietary Funds



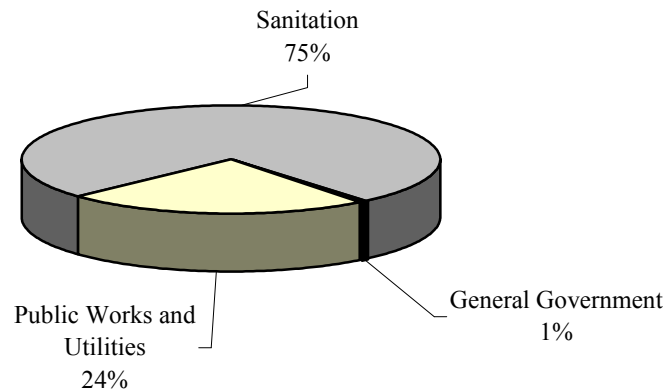
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Budget Sources and Uses of Funds

Where the Money Comes From (Sources) FY 2007 - Proprietary Funds



Where the Money Goes (Uses) FY 2007 - Proprietary Funds



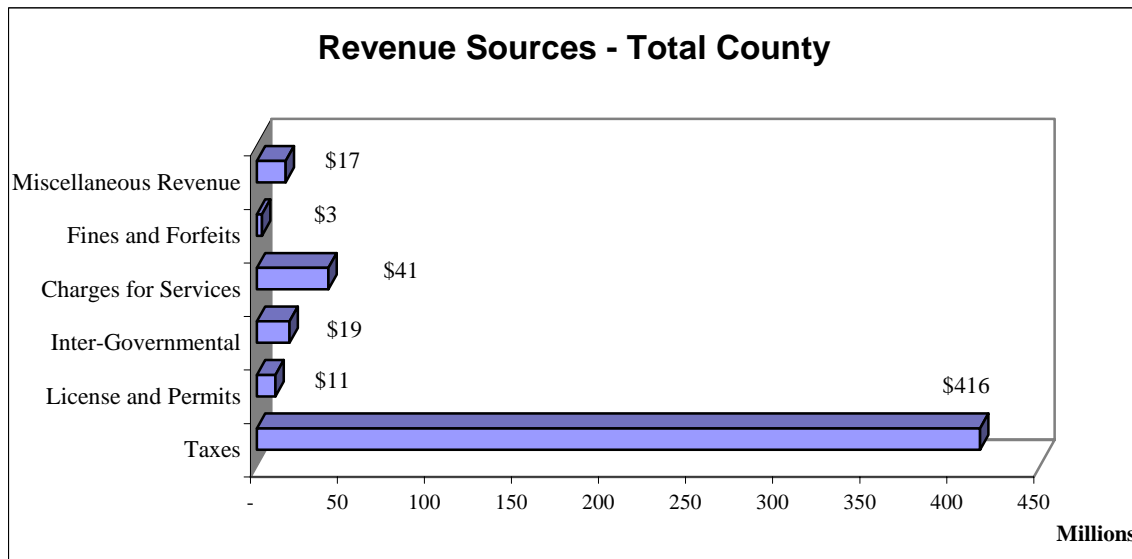
Note: For the purpose of reporting some categories have been combined. Other financing sources includes Miscellaneous Revenue, Bond Proceeds, State Reimbursements and use of Fund Balance. Due to rounding, totals may not add up to 100%.

Major Revenues

Richland County relies on a variety of revenue sources to finance county operation activities. Here are a few examples:

- ✓ Taxes from recording legal documents
- ✓ Fees for issuance of licenses and permits
- ✓ Intergovernmental funding
- ✓ Charges for services offered
- ✓ Payment of fines and forfeits
- ✓ Ad valorem tax

Some additional examples of revenue sources include user fees that finance the county's water and wastewater system, road maintenance fees that assist in financing roadway improvements and maintenance and solid waste collection fees that support the cost of county solid waste management. The graph below shows the revenue dollars in the current year's budget by category type.



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 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 Inter-governmental 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. The following sections discuss major revenues and how they have changed over time.

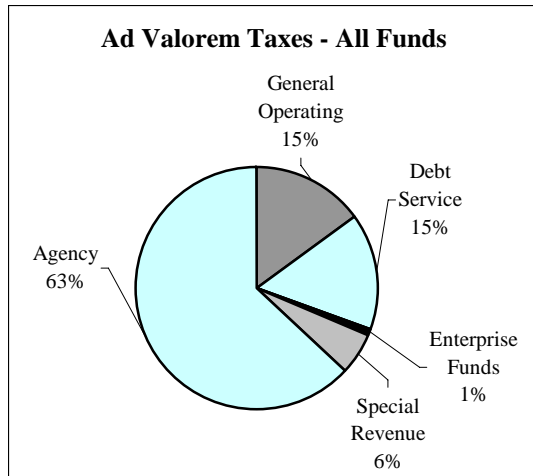
AD VALOREM TAXES

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major sources of revenue for local governments, large and small. The ad valorem tax is authorized by the South Carolina Code of Laws (SC Code),

Major Revenues

Sec 5-7-30 and 12-43-220 and is further regulated by County ordinance.

For Richland County, these taxes comprise the largest percentage of all revenue funding; taxes make up 82% of all revenue for all funds combined, and 53% of the revenue that finances the general operation fund. All property taxes for the fiscal year are combined in the pie chart below showing the percentage of ad valorem taxes by fund type.



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.

First, the county general services made up \$59 million of the ad valorem taxes in fiscal year 2007 compared to \$57 million in 2006. They are for county services that are the responsibility of the County Administrator. 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 Agency Funding, which is the largest portion of the ad valorem taxes totaling \$263 million for fiscal year 2007 compared to \$240 million in 2006. This includes outside agencies that are funded through Richland County where a specific ad valorem tax is levied throughout the county. However, the county has no fiduciary or operational control within these agencies. County Council approves the agencies budget annually based on total dollars only. Some examples are School District One, School District Two, Midlands Technical College, Library, Riverbanks Zoo, Recreation Commission and 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.

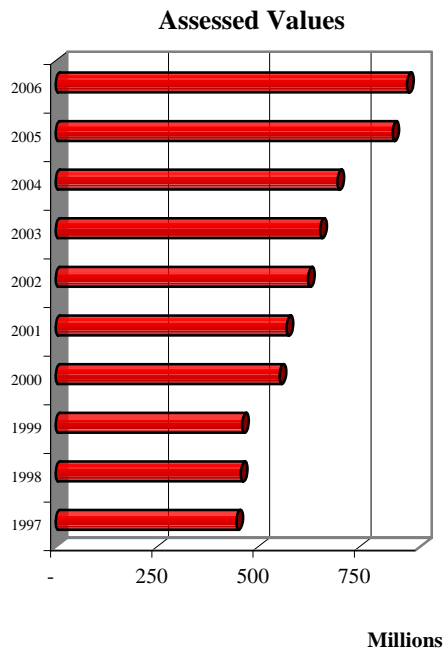
In addition to the tax levies already mentioned, the County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds. In the past, voters have approved bonds for jail facilities, public safety facilities, and the acquisition of geographical information systems equipment. The debt service payments accounted for 13% of the ad valorem tax levied in 2007.

Assessed Value

The property tax liability for any property is determined by applying the assessment ratio to the fair market value and then multiplying by a tax rate. Therefore, property tax revenues depend upon the assessed value of real and personal property, less any exemptions. Growth in this tax base increases county ad valorem tax revenues without requiring any increase in the tax rate. Taxable values tend to fluctuate over time and in recent years have shown a steady growth in the county. The chart below shows a 10-year trend of assessed values with an average growth of 7.9% per year. While these growth rates reflect a strong county economy the current

Major Revenues

budget assumes a more normal range of 2.0 – 3.0% growth.



Estimates of ad valorem tax revenues are prepared during the budget process by the Richland County Budget Department based on information provided through the County Auditor. For 2007, the millage values growth was projected to top out at 1.6%, driven by a strong real estate growth but is limit due to a \$13 million dollar drop in motor vehicle assessments due to ratio reduction. The slower growth in value is anticipated as the motor vehicle reduction is part of a ten-year State mandated plan to phase out motor vehicle tax; however, this slower growth rate also forces the county to consider an increase in the tax rate simply to maintain the same level of services. Additional estimates are replaced with actual data from the Assessor and Auditor as they become available.

The charts in *appendix D* show the year-to-year change by Tax Unit in the ad valorem tax revenue since 1996.

OTHER TAXES

Other taxes account for approximately \$9.6 million dollars a year or 1.9% of the total county budgeted revenues. These revenues support the county general operating fund where it makes up 3.4% of the total revenue. The largest majority

of these are 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.

LICENSES AND PERMITS

Licenses and permits also support the county general operations and make up approximately 9% of the general fund revenues in fiscal year 2006 and 2007. The overall percentage of revenue remained relatively unchanged although the budget includes a growth in dollar projections. The incremental increase in revenue is based on the expectation of a continued strong business and building market in the surrounding areas. The county completed an internal analysis of all fees and permits in comparison to neighboring agencies and proposed adjustments where appropriate, resulting in several fee changes in FY06. This process is consistent with the county's position of attempting to increase the amount of county services where residents are charged for service used. Although fees from licenses and permits provide only 2.1% of total County revenues, they are worth mentioning because of their usefulness in gauging activity of growth in the County's economy. These fees generate approximately \$10.7 million annually to help support county general operations.

Business Licenses

A major revenue source within the Licenses and permits are the *business licenses*, which is a fee charged to persons engaged in any trade, business, or profession, or maintaining offices within the county. The 2004 budget included an increase to all business license fees which resulted in an approximate 21% increase in collections in 2004. Midyear FY06 the county established the Business Service Center to bring the collection of business license fees in-house. Previously the county had contracted with the City of Columbia to collect the fees. This move is projected to increase the collection of business license fees by 9% in FY07. Long-term projections indicate a conservative five to seven percent annual increase is expected.

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. Fees collected have increased 25% since 2002 growing from \$1.5 million in 2002 to over \$1.9 million in 2007.

Major Revenues

Currently, the franchise fees have leveled out over the last couple of years.

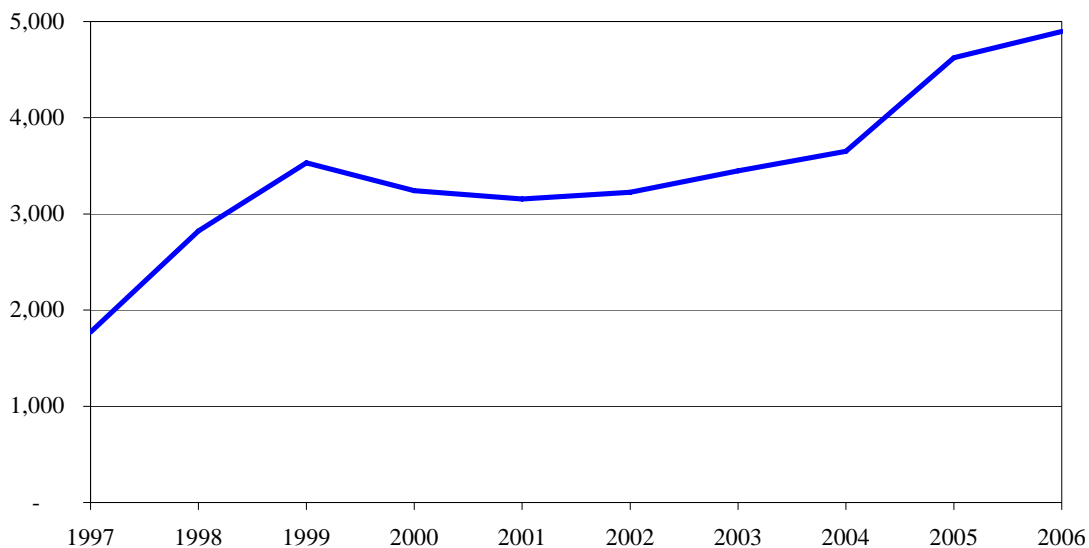
Building Permits

Another major revenue source within the permits group is the *building permits*. Again, the strong economy and local growth is reflected in the increase in building permits issued since 1997.

The following chart on Building Permits issued illustrates the improving general health of the

local building industry over the last ten years. The permit revenue has grown over 100% in five years from \$1.2 million in 2002 to a projected \$2.4 million in 2007. The FY06 budget reflected an increase in building permit revenue due to an adjusted fee structure implemented after a comparative study was completed on similar counties throughout the State.

Total Building Permits Issued



As in the rest of the nation both residential and commercial construction has been very strong in Richland County during recent years. Revenue estimates continue to reflect increases in all permit categories, ranging from Cable Franchise fees to Business Licenses to Building Permits over the last several years.

We are continuing to monitor all fees for services in an attempt maintain a proper fee structure that ensures the user-fee revenue is sufficient to cover the cost of services provided. Fee studies are conducted annually and recommendations are presented to county council during the budgeting process for consideration.

INTERGOVERNMENTAL REVENUES

The *Local Government Fund (LGF)* is an important source of funding for the County. The County receives 14.8% of its general operating revenue from intergovernmental sources. 94%

of this funding is revenue received from the state for the local government funding.

While *LGF* revenues are continuing to grow, the county is seeing its percentage of total general operating revenue declining. This reduction is partially due to the fact that the funding is based on population and % growth. The release of the census 2000 information shows a significant growth in population for Richland County but the percentage change was less than other less developed counties throughout the State, creating a slower growth in revenue received. In 1999 the revenue was \$13.6 million or 19% of general operating revenues compared to 2007 revenues of \$16.6 million or 14% of total general operating revenues.

CHARGES FOR SERVICES

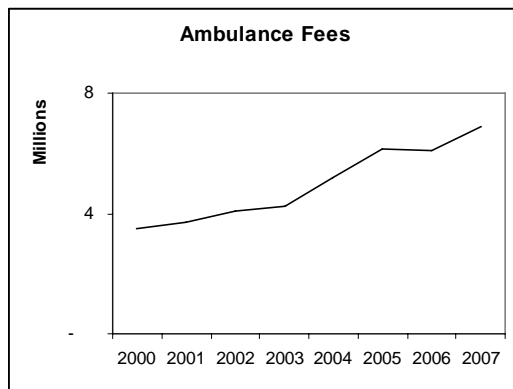
Charges for Services comprise 8.2% of the total county budget revenue and 12.6% of general operating budgeted revenue. These include

Major Revenues

income from such services as ambulance transports, water, special recreation programs, sewer service charges, a fee 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. With the changing economy, it is projected that the county will need to rely more heavily on this type of revenue in future years.

Ambulance Fees

The chart below illustrates the change in revenue for *EMS Ambulance Service Fees*, which shows a steady increase from FY00 through FY06. Richland County received \$3.1 million in 2000 compared to \$6.9 million budgeted in 2007. In FY05, the County began a more aggressive campaign to pursue ambulance fees uncollected over the last ten years. This initiative is contributing to the 31% increase projected for ambulance fees since FY05.



FINES AND FORFEITURES

Fines and Forfeitures comprise only .6% of County revenues, and consist mainly of court fines. These are expected to continue to be a stable, albeit minor, source of revenue.

MISCELLANEOUS REVENUES

Miscellaneous Revenues accounts for approximately 3.3% of total revenues but 8.8% of general fund revenues. Interest, and a special funding agreement with Palmetto Health

Alliance, account for the majority of revenue in this category.

Interest

Interest income is a significant source of revenue for the County. The County earns interest from the investment of available cash during the fiscal year. This revenue source is dependent on two factors: short-term interest rates and the amount of resources or cash available for investment.

The amount of revenue generated in investment income decreased in 2001 and 2002 due to lower interest rates as well as a lower cash reserve resulting in the investment earnings realized being substantially less than budgeted. Actual investment earnings in 2002 were \$2 million below the budget and fiscal year 2003 showed an 89% decrease from the 2001 actual. With improving interest rates, renegotiated banking agreements, and a change in investment strategy, the actual for FY05 reflected over a 100% increase from FY04 and the actual for FY06 was over 150% increase from FY05. FY07 budget reflects a \$3.2 million increase since the FY05 budget. Interest rates are expected to continue to rise as the economy continues to expand. The county is currently working on a cash balance strategy to improve our position and increase the amount of funds available for investing.

Palmetto Health Alliance

In 1996, Richland County agreed to a transfer of the county-owned facility, Richland Memorial Hospital to the new Palmetto Health Alliance. As part of the agreement, the Alliance agreed to make annual lease payments of approximately \$1.7 million to the county. Prior to 2002, the funds were accounted for in debt service to offset prior debt payment commitments. With the debt satisfied in 2002, County Council adopted a policy to move the funds to the general operating fund as a continuing revenue source.

In addition to the revenues detailed above, this category also includes rental income, sale of surplus equipment, property and land, and contribution and donations.

Solid Waste Residential Assessments

During 2003, a study was completed on the solid waste fund, testing the current fee structure. It was identified that the current structure was not sufficient to cover the cost of services required to operate the entire solid waste fund. The management team established three objectives

Major Revenues

regarding fiscal management of the fund to be addressed in the recommendation to County Council:

- a. Address the existing financial position.
- b. Address the future financial requirements in a manner that promotes sound management and business practices within the fund.
- c. Identify a solution that, given normal operating conditions, will avoid additional collection fee increases for three years.

Therefore, during the budget process, the solid waste fund required several changes to the revenue structure. While the fee changes are designed to improve the financial position of the fund, there are many operational advantages also achieved through the adopted policy changes. These non-ad valorem assessments, which in most cases appear on the ad valorem tax bill, fund residential solid waste collection services.

As part of the continued management of the Solid Waste Fund, several fees have been evaluated and changed in order to secure financial stability of the fund. First, there is a separate solid waste collection assessment. The solid waste collection assessment was raised from \$168 to \$205 for FY07, to cover the franchise collectors' contracts that are paid directly by the County. The annual fee was \$136 in FY04, therefore, the fee has realized over a 50% increase in the last several years.

Second, a new fee was implemented in 2003 for all new residential roll carts will be charged a one-time fee of \$39.

The fee is only for new construction, not replacement carts. During FY06, the fee generated approximately \$130,000 and projections for 2007 are similar, resulting in a lighter demand for property tax funding.

Third, in order to bring the county in line with other solid waste agencies, the county adopted an increase in the tire-tipping fee from \$39/ton to \$100/ton and added an additional tipping fee for municipalities that utilize the solid waste drop-off locations.

Water and Sewer Fund

Although not shown in a chart, the County's revenue from water and wastewater services is the major component of this category. Revenues grew at an annualized rate of about 4.8% over the five years ending June 30, 2004 and about 6.3% over the previous five years. Water and sewer revenues are projected to continue to grow in a similar manner with estimates for FY 2007 including a 10% growth.

During FY04, bonds were issued to expand the wastewater facility and increase the water consumption capacity. Based on estimated completion of project, revenue estimates are anticipated to incrementally increase by 60% from FY06 through FY10 due to rate adjustments and customer base projections.

Stormwater Assessment

During 2000, Richland County Council imposed a stormwater assessment on developed properties within the County. This assessment pays for costs associated with the Richland County stormwater system, including capital augmentation. Stormwater is funded through an ad valorem tax assessed on the unincorporated areas of the county. The stormwater assessment is placed on the tax bill as an ad valorem tax. Revenue projections for fiscal year 2007 are \$2.8, which is a 1.3 mill tax increase or \$5 on a \$100k house.

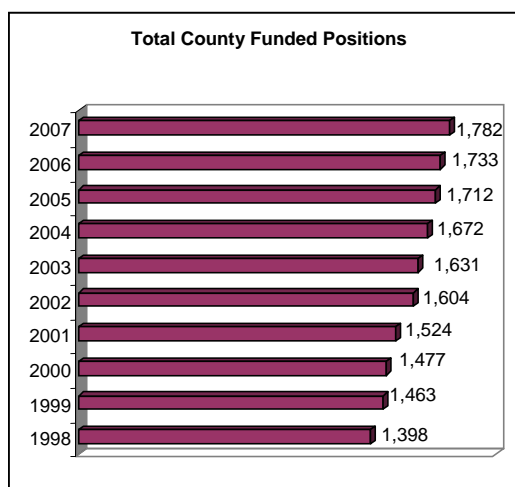
Budget – Staffing Comparison

As with all service organizations, a significant portion of the general operating budget, nearly 46%, is funding for county personnel, adding in benefits and associated costs increases the percentage to over 70% compared to 51% and 71% respectively for fiscal year 2006. Therefore it is imperative that the staffing be closely managed in order to control the future growth of the county budget requirements while maintaining the optimum number of staff to accomplish the mission of the county.

The fiscal year 2007 budget includes the addition of 78 full-time positions that are newly funded by the county. Of the 78 positions, 29 are due to the ending of grants. The additional 49 positions are for the expansion of services. The 29 new positions previously funded through grants have provided funding support for the Sheriff's Department but funding will end during 2007, requiring the county to provide continuation funding. A complete list of position changes by department is shown below:

| Department | New Positions |
|----------------------------|---------------|
| Neighborhood Redevelopment | 1 |
| Sheriff - Special Duty | 1 |
| Stormwater | 1 |
| Water & Sewer | 2 |
| Business Service Center | 3 |
| Road Maintenance | 11 |
| Solid Waste | 10 |
| Sheriff – General Fund | 20 |

The following graph presents a picture of total county funded positions over the last 10 years. From 2003 to 2007, the total number of county positions increased by 151 positions or 9.2% in the five-year period from 1,631 in 2003 to 1,782 in 2007.



102 or 68% of the additional positions added during the last five years have been added to the county public safety divisions. The following chart is a breakdown of the major position increases over the five-year period.

| Department | Additional Positions | % change |
|------------------------|----------------------|----------|
| Finance | 4 | 2% |
| Water & Sewer | 4 | 4% |
| Magistrates | 5 | 3% |
| Stormwater | 7 | 4% |
| Information Technology | 7 | 4% |
| Public Works Admin | 8 | 5% |
| Road Maintenance | 13 | 8% |
| Solid Waste | 15 | 9% |
| EMS | 20 | 12% |
| Detention Center | 39 | 24% |
| Sheriff | 40 | 24% |

The additional charts accompanying this section and in Appendix B provide staffing comparisons in several different formats.

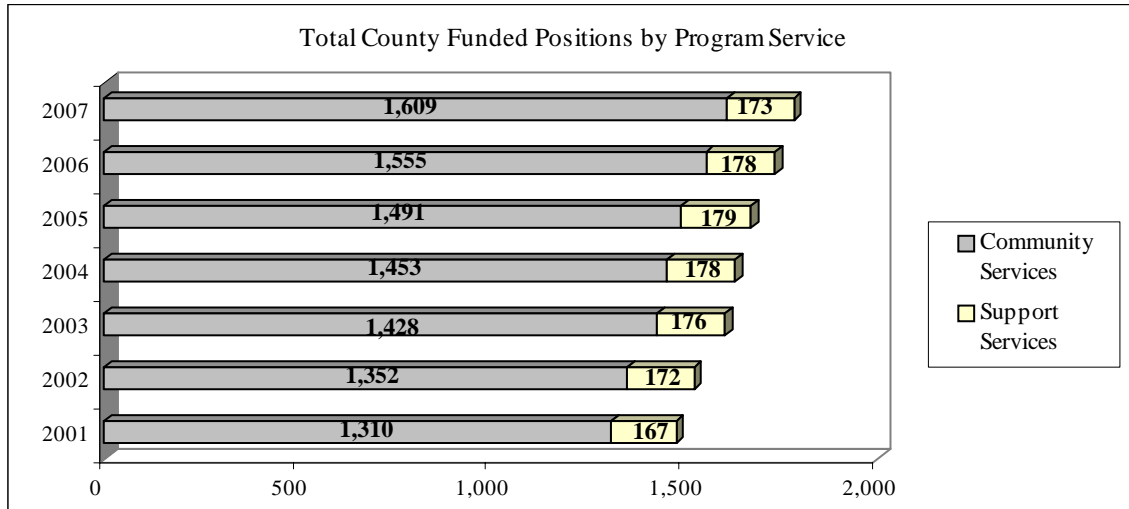
Appendix B of this document also includes a chart that will identify full-time position allocations by department over a five-year period. Additional information concerning types of positions and salary ranges is also found within that section.

The following page shows trend graphs of the total county personnel by program service as well as a graph showing the number of full-time county positions and the ratio of number of full-time county employees per county resident.

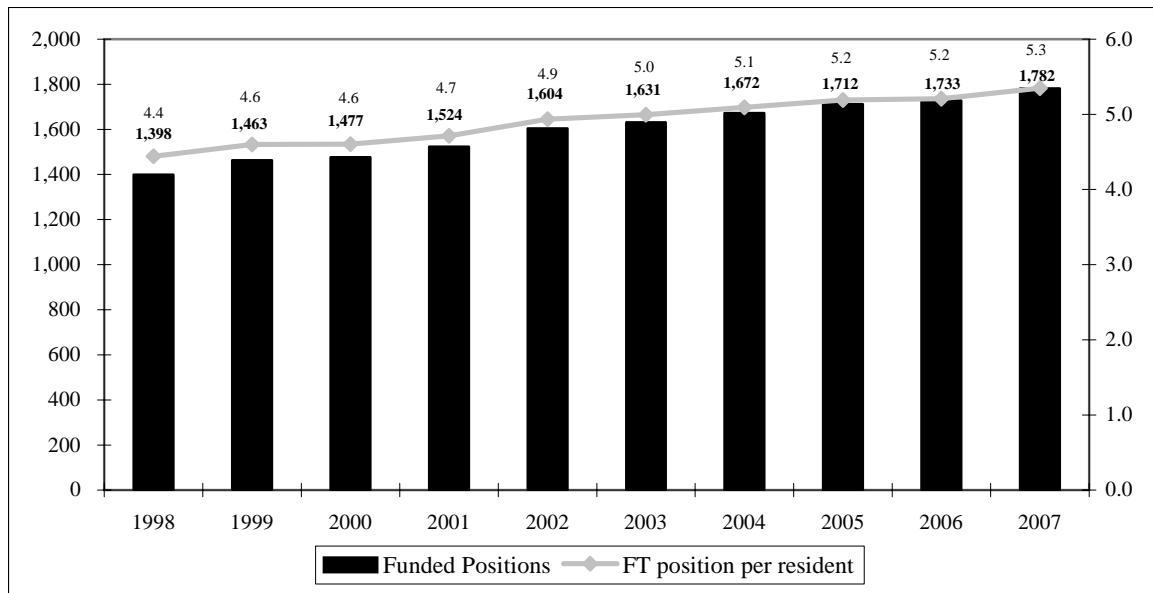
*Specific information regarding positions and changes may be found in the department detail and appendix B of this document.

Budget – Staffing Comparison

One of the county's major initiatives is to ensure that the lion's share of employees are dedicated to Community Service Programs. As noted in the graph below, 90% of fiscal year 2006 county full-time positions are allocated to Community Service programs compared to 89% in fiscal year 2001.



The graph below shows the change in full-time positions and full-time positions per county resident. While the ten-year period shows an increase of 20% in positions per resident, 79% of all new positions have been allocated to direct public safety departments.



*Specific information regarding positions and changes may be found in the department detail and appendix B of this document.

Budget Estimation of Fund Balance

During the 2005 budget process, the County adopted a new fund balance policy for the evaluation of the general operating fund. The new policy encourages the evaluation of the County's financial position by considering two components simultaneously; fund balance and cash balance.

The policy states that the fund should maintain an undesignated fund balance amount equal to 15% of the total audited expenditures from the prior year. Additionally the cash balance of the fund should maintain an amount equal to at least 4 months expenditures. The policy can be seen in its entirety in Appendix C of this document.

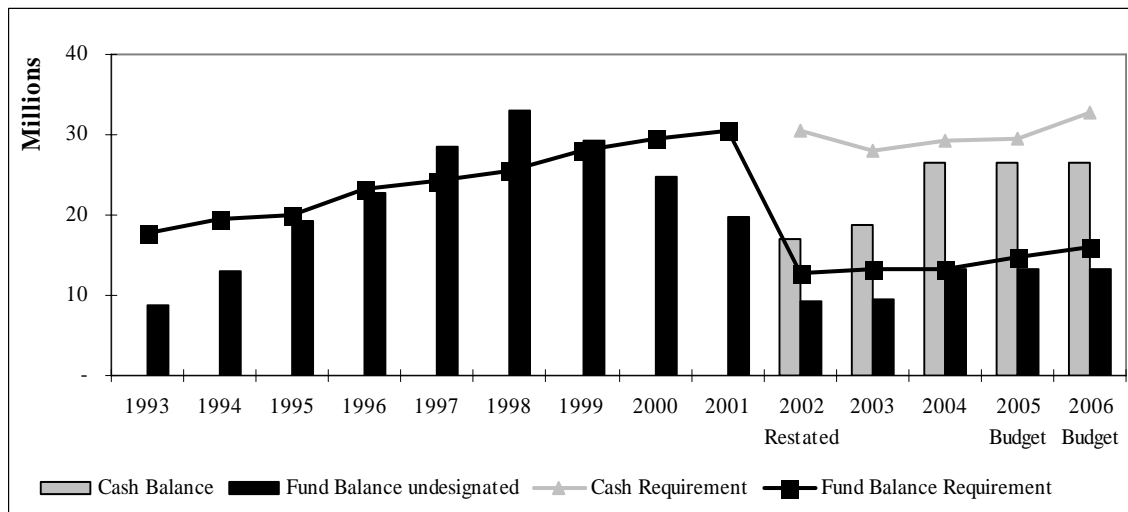
The graph below shows a multi-year comparison of the County General Operating Fund. For comparison purposes we have recalculated from 2002 forward based on the new policy.

As the graph shows, the county has realized some success from the aggressive pursuit of financial stability. The primary driver for fund balance use has been appropriations for one-time capital projects. The county is currently working on a multi-year financial plan to build the balances back to the target level.

As a short-term management plan the county has implemented:

- ✓ Longer-range forecasting of revenue and expenditures
- ✓ Maintenance of a Fluid Cash flow analysis
- ✓ Evaluation of all fund balance designations
- ✓ Internal control to improve timing on capital purchases

As of the printing of this document, the council has not adopted a county policy concerning level of fund balance in other county funds.



The table on the following page presents a simplistic and conservative examination of the ending fund balance by fund-type.

As the numbers show we anticipate a material change in the fund balance of our capital projects and debt service funds. This change is in accordance with the county's long-range planning strategy and is driven by the timing of current project expenditures and several debt reduction strategies implemented by the county.

Material changes in fund balance are estimated in the Utilities Fund as the county upgrades and expands the current systems; in the Special Revenue Fund as the county plans to use current balances to fund one-time capital costs for facility and equipment upgrades in the Fire Service and Emergency Telephone System; and in the General Fund as the county will soon implement a new, integrated financial system.

This multiple-year evaluation allows the reader to easily eliminate one-time outliers and focus on identification of trends.

Fiscal Year 2007 Budget Estimation of Changes in Fund Balance/Equity - All Funds

| | Governmental Funds | | | | | Proprietary (Enterprise) Funds | | | | Total All Funds | |
|--|--------------------|---------------------------------|----------------------------------|---------------------------------------|--------------------|--------------------------------|------------------|----------------|-------------|-----------------|-----------------|
| | General Fund | Non-Major Special Revenue Funds | Renovation and Refunding Program | Other Non-Major Capital Project Funds | Debt Service Funds | Total Governmental Funds | Solid Waste Fund | Utility Fund | Owens Field | | Parking Fund |
| Ending Fund Balance (Equity) 6/30/03 | 10,801,478 | 4,987,459 | 18,004,710 | 8,693,002 | 5,976,720 | 48,463,369 | (825,212) | 4,898,991 | 281,668 | 2,241,656 | 55,060,472 |
| Ending Fund Balance (Equity) 6/30/04 | 22,402,294 | 12,472,461 | 10,499,561 | 5,559,203 | 6,096,939 | 57,030,458 | 795,226 | 8,238,485 | 10,323 | 2,155,994 | 68,230,486 |
| Ending Fund Balance (Equity) 6/30/05 | 25,892,497 | 18,607,467 | 6,458,146 | 5,563,136 | 8,239,574 | 64,760,820 | 1,441,505 | 10,590,631 | 17,642 | 2,179,208 | 78,989,806 |
| | | | | | | | | | | | |
| Estimated Fund Balance (Equity) 6/30/06 | 26,095,638 | 14,425,692 | 5,976,229 | 4,553,136 | 7,306,194 | 58,356,889 | 1,441,505 | 10,476,933 | 17,642 | 2,179,208 | 72,472,177 |
| <i>Fiscal Year 2007 Estimates</i> | | | | | | | | | | | |
| Total Revenues | 116,908,857 | 32,081,153 | - | - | 64,557,916 | 213,547,926 | 19,868,172 | 4,218,947 | 228,600 | 119,850 | 237,983,495 |
| Total Expenditures | 118,908,857 | 34,912,650 | 3,024,872 | 1,010,000 | 64,557,916 | 222,414,295 | 19,868,172 | 5,883,267 | 305,426 | 162,350 | 248,633,510 |
| Transfer In/(Out) | | | | | | | | | | | |
| Transfer to Victim Assistance from GF | (421,497) | 421,497 | - | - | - | - | - | - | - | - | - |
| Transfer to Owens Field from GF | (76,826) | - | - | - | - | (76,826) | - | - | 76,826 | - | - |
| Total Transfers In/(Out) | (498,323) | 421,497 | - | - | - | (76,826) | - | - | 76,826 | - | - |
| | | | | | | | | | | | |
| Estimated Ending Fund Balance (Equity) 6/30/07 | \$ 23,597,315 | \$ 12,015,692 | \$ 2,951,357 | \$ 3,543,136 | \$ 7,306,194 | \$ 49,413,694 | \$ 1,441,505 | \$ 8,812,613 | \$ 17,642 | \$ 2,136,708 | \$ 61,822,162 |
| Estimated Change in Fund Balance (Equity) | \$ (2,498,323) | \$ (2,410,000) | \$ (3,024,872) | \$ (1,010,000) | \$ - | \$ (8,943,195) | \$ - | \$ (1,664,320) | \$ - | \$ (42,500) | \$ (10,650,015) |
| Percent Change | -11.2% | -19.3% | -28.8% | -18.2% | nc | -15.7% | nc | -20.2% | nc | -2.0% | -15.6% |



Budget Detail by Fund

The *Detailed Operations and Funding Guide* section of the budget document provides an overview of the County budget at the fund level and department level. Presented first is a brief narrative, which provides information on the budgetary and accounting basis for each fund type. This section contains three reports that reflect budgetary information in different formats.

The first report presents a Budget Summary by Fund schedule, showing revenue and expenditure budget figures for each fund. The schedules provide, by fund, an explanation and purpose of the fund and a five-year comparison of revenues and appropriations. Each table presents the data using the following format; FY03 actual, FY04 actual, FY05 actual, FY06 adopted, and FY07 adopted.

The second report is the Fund Summary By Type of Expenditure, which reflects data by characters of expense entitled Personal Services, Operating Expenditures and Capital Outlay. This includes a summary page of all funds with the line item detail by fund following.

The final report is the departmental detail with each fund type divided by tabs. Each section includes mission statements, goals and objectives, organizational charts, summary and detailed budgets, and funded position comparisons for all individual departments within the fund structure.

Fund Summary by Type of Expenditure

| Description | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| General Fund | | | | | |
| Personal Services | 61,766,939 | 63,659,678 | 69,062,480 | 75,722,841 | 83,191,046 |
| Operating Expenditures | 23,634,335 | 23,673,889 | 27,110,395 | 28,521,958 | 30,213,479 |
| Capital Outlay | 1,387,204 | 1,455,857 | 1,797,141 | 3,266,925 | 6,179,235 |
| Disbursements | 1,032,807 | 180,967 | 1,054,940 | (453,612) | (674,903) |
| Total General Fund | \$ 87,821,285 | \$ 88,970,391 | \$ 99,024,956 | \$ 107,058,112 | \$ 118,908,857 |
| Special Revenue Funds | | | | | |
| Personal Services | 3,024,252 | 2,923,907 | 3,484,771 | 4,015,298 | 4,656,354 |
| Operating Expenditures | 9,454,132 | 11,921,005 | 17,355,116 | 21,484,018 | 26,012,784 |
| Capital Outlay | 1,675,142 | 1,350,170 | 4,404,825 | 5,366,429 | 4,243,512 |
| Total Special Revenue | \$ 14,153,526 | \$ 16,195,082 | \$ 25,244,712 | \$ 30,865,745 | \$ 34,912,650 |
| Proprietary Funds | | | | | |
| Personal Services | 1,422,058 | 1,622,197 | 1,825,923 | 1,927,701 | 2,448,803 |
| Operating Expenditures | 13,431,176 | 13,752,012 | 14,935,284 | 18,384,202 | 20,860,312 |
| Capital Outlay | 101,836 | 961,035 | (97,515) | 797,300 | 2,785,100 |
| SW 4-Year Reduction Plan | - | - | - | 250,000 | 125,000 |
| Total Proprietary | \$ 14,955,070 | \$ 16,335,244 | \$ 16,663,692 | \$ 21,359,203 | \$ 26,219,215 |
| Capital Project Funds | | | | | |
| Operating Expenditures | NA | NA | NA | 32,586,200 | 26,683,266 |
| Total Capital | NA | NA | NA | \$ 32,586,200 | \$ 26,683,266 |
| Debt Service Funds | | | | | |
| Operating Expenditures | 36,994,934 | 68,987,437 | 72,932,296 | 69,936,487 | 64,557,916 |
| Total Debt Service | \$ 36,994,934 | \$ 68,987,437 | \$ 72,932,296 | \$ 69,936,487 | \$ 64,557,916 |
| Agency | | | | | |
| Operating Expenditures | 207,658,823 | 219,071,320 | 225,585,515 | 240,061,463 | 263,723,904 |
| Total Agency | \$ 207,658,823 | \$ 219,071,320 | \$ 225,585,515 | \$ 240,061,463 | \$ 263,723,904 |
| Total All Funds | | | | | |
| Personal Services | 66,213,249 | 68,205,782 | 74,373,174 | 81,665,840 | 90,296,203 |
| Operating Expenditures | 291,173,400 | 337,405,663 | 357,918,606 | 410,974,328 | 432,051,661 |
| Capital Outlay | 3,164,182 | 3,767,062 | 6,104,451 | 9,430,654 | 13,207,847 |
| Other | 1,032,807 | 180,967 | 1,054,940 | (203,612) | (549,903) |
| Total All Funds | \$ 360,550,831 | \$ 409,378,507 | \$ 439,451,171 | \$ 501,867,210 | \$ 535,005,808 |

Source of Funds

General Fund Revenue Summary

| Description | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| <u>Taxes</u> | | | | | |
| Property Taxes and fee in lieu of | \$ 42,449,272 | \$ 45,566,320 | \$ 47,875,482 | \$ 52,140,492 | \$ 53,550,760 |
| Penalties | 1,094,385 | 1,286,927 | 1,458,703 | 1,300,000 | 1,400,000 |
| County Documentary Stamps | 1,626,648 | 2,005,612 | 2,333,251 | 1,900,000 | 2,900,000 |
| County Recording Stamps | 1,105,988 | 1,185,998 | 1,004,433 | 1,300,000 | 1,200,000 |
| | 46,276,293 | 50,044,857 | 52,671,869 | 56,640,492 | 59,050,760 |
| <u>License and Permits</u> | | | | | |
| Business Licenses | 4,412,665 | 5,330,079 | 5,759,541 | 5,400,000 | 5,900,000 |
| Convenience Fee | - | - | - | 110,000 | 130,000 |
| Cable TV Franchise Fee | 1,635,829 | 1,695,666 | 1,849,358 | 1,920,000 | 1,950,000 |
| Other License and Permits | 25,264 | 26,243 | 28,721 | 28,500 | 161,925 |
| Marriage Licenses | 64,184 | 63,976 | 60,413 | 64,000 | 60,000 |
| Mobile home License and Permits | 2,534 | 2,005 | 1,977 | 2,000 | 2,400 |
| Building Permits | 1,246,046 | 1,884,101 | 1,997,192 | 2,217,000 | 2,400,000 |
| Hazardous Materials Permits | 44,025 | 51,700 | 56,100 | 52,000 | 60,000 |
| | 7,430,547 | 9,053,770 | 9,753,302 | 9,793,500 | 10,664,325 |
| <u>Inter-Governmental</u> | | | | | |
| State Documentary Stamp Comm. | 113,249 | 153,993 | 165,264 | 140,000 | 209,517 |
| Veteran Service | 15,705 | 14,129 | 13,169 | 14,000 | 14,000 |
| Election Commission | 28,786 | 147,512 | 14,409 | 30,000 | 15,000 |
| Tax Supplies | 11,429 | 10,393 | 10,393 | 11,429 | 10,393 |
| State Aid to subdivisions | 14,086,243 | 14,272,896 | 14,441,793 | 15,166,634 | 16,588,947 |
| Mini Bottles Tax | 532,125 | 590,127 | 561,683 | 650,000 | 650,000 |
| Pollution Control | 54,355 | 43,024 | 77,381 | 60,000 | 60,000 |
| Other State allocations | - | 39,287 | 40,016 | 35,000 | 35,000 |
| | 14,841,892 | 15,271,361 | 15,324,108 | 16,107,063 | 17,582,857 |
| <u>Charges for Services</u> | | | | | |
| Clerk of Court Fees | 439,906 | 132,519 | 39,262 | 325,000 | 100,000 |
| Family Court Fees | 648,291 | 738,691 | 1,425,257 | 880,000 | 985,000 |
| DSS Family Court Fees | 142,720 | 157,500 | 141,650 | 150,000 | 200,000 |
| Master in Equity Fees | 88,521 | 608,973 | 539,431 | 150,000 | 550,000 |
| Probate Court Fees | 571,614 | 425,426 | 418,414 | 445,549 | 550,000 |
| Magistrates Court Fees | 646,864 | 712,104 | 696,670 | 731,000 | 741,000 |
| Sheriff Administrative Fee | - | - | 962,468 | 250,000 | 1,550,000 |
| Sheriff, service of civil process | 85,706 | 72,348 | 75,648 | 80,000 | 85,000 |
| Housing of Federal Prisoners | 431,775 | 762,447 | 552,931 | 900,000 | 1,200,000 |
| Health and social services | 56,052 | 59,249 | 54,817 | 57,500 | 57,500 |
| Family court, sheriff DSS | 800,810 | 729,263 | 663,117 | 725,000 | 720,000 |
| DSS-Federal Participation | 542,317 | 177,436 | 134,541 | 212,000 | 200,000 |
| Ambulance Fees | 4,259,971 | 5,217,372 | 6,135,882 | 5,874,740 | 6,900,000 |
| Other Services | 321,332 | 478,385 | 659,583 | 489,500 | 552,858 |

Note: For reporting purposes some categories have been combined.

Source of Funds

General Fund Revenue Summary

| Description | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|---------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Copy and Map Sales | 350,898 | 374,687 | 342,981 | 273,675 | 438,667 |
| Detention per diem fee | - | 14,899 | 23,124 | 20,000 | 35,000 |
| Motor Vehicle Fee | - | - | - | 100,000 | 169,000 |
| | 9,386,777 | 10,661,299 | 12,865,776 | 11,663,964 | 15,034,025 |
| <u>Fines and Forfeits</u> | | | | | |
| Clerk of Court Fines | 85,746 | 85,952 | 48,591 | 100,000 | 50,000 |
| Magistrates Court Fines | 612,779 | 612,423 | 578,246 | 575,000 | 635,000 |
| Fines - other courts | - | 121,770 | 24,488 | 20,500 | 25,500 |
| Bond Escheatments | 108,585 | 342,273 | 2,169 | 175,000 | 175,000 |
| Traffic Court | 1,363,795 | 1,713,975 | 1,401,625 | 1,793,000 | 1,600,000 |
| | 2,170,905 | 2,876,393 | 2,055,119 | 2,663,500 | 2,485,500 |
| <u>Miscellaneous Revenue</u> | | | | | |
| Investment Revenue | 342,652 | 367,793 | 1,316,528 | 1,500,000 | 3,500,000 |
| Rental of County Property | 114,647 | 19,275 | 24,243 | 19,500 | 19,500 |
| Miscellaneous | 2,059,868 | 1,677,178 | 1,154,607 | 473,000 | 455,000 |
| | 2,517,167 | 2,064,246 | 2,495,378 | 1,992,500 | 3,974,500 |
| <u>Other Financing Sources</u> | | | | | |
| Capital Replacement - transfer in | 2,920,281 | 2,918,477 | 2,984,411 | 3,617,243 | 3,614,542 |
| Disposal of Fixed Assets | 87,283 | 218,605 | 165,196 | 150,000 | 175,000 |
| Sale of Scrap | 5,065 | 1,304 | 400 | 1,000 | 1,000 |
| Richland Memorial Hospital Pay | 1,693,200 | 1,693,200 | 1,693,200 | 1,693,200 | 1,693,200 |
| Medical Indigent | 1,141,747 | 1,318,752 | 1,502,700 | 1,400,150 | 1,338,527 |
| Election Commission Reimbursement | 118,210 | - | 116,350 | 125,000 | 115,000 |
| SRO School Resources Reimbursement | - | - | 397,763 | 540,000 | 575,036 |
| Transfer In | - | 236,134 | 341,506 | 50,000 | - |
| Bond Proceeds | - | 3,700,000 | 291,192 | - | - |
| Taxes at Tax Sale | - | - | - | 620,500 | 604,585 |
| Use of Fund Balance | - | - | - | - | 2,000,000 |
| | 5,965,786 | 10,086,472 | 7,492,718 | 8,197,093 | 10,116,890 |
| Total General Fund Revenues | \$ 88,589,367 | \$ 100,058,398 | \$ 102,658,270 | \$ 107,058,112 | \$ 118,908,857 |

Note: For reporting purposes some categories have been combined.

Use of Funds

General Fund - Expenditure Summary

| Department | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|--------------------------------|----------------|----------------|----------------|-----------------|-----------------|
| Legislative | | | | | |
| Council Services | \$ 377,418 | \$ 408,990 | \$ 395,803 | \$ 468,824 | \$ 548,651 |
| Legislative Delegation | 139,197 | 139,199 | 145,510 | 150,781 | 155,224 |
| Total Legislative | 516,615 | 548,189 | 541,313 | 619,605 | 703,875 |
| Judicial | | | | | |
| State Judge Telephone | 2,420 | 3,460 | 3,248 | 3,960 | 4,000 |
| Master-in-equity | 245,936 | 257,274 | 265,093 | 299,430 | 320,993 |
| Probate Judge | 746,647 | 778,376 | 776,136 | 849,750 | 906,109 |
| Columbia Magistrate | 219,030 | 222,984 | 243,522 | 230,854 | 212,016 |
| Dentsville Magistrate | 206,318 | 214,715 | 227,260 | 254,850 | 274,395 |
| Dutch Fork Magistrate | 224,580 | 241,566 | 258,353 | 264,167 | 264,900 |
| Lykesland Magistrate | 202,808 | 210,152 | 218,577 | 221,813 | 216,633 |
| Olympia Magistrate | 216,999 | 221,215 | 224,813 | 226,471 | 234,080 |
| Upper Township Magistrate | 204,319 | 204,204 | 212,681 | 218,680 | 219,134 |
| Waverly Magistrate | 282,318 | 286,561 | 295,648 | 304,072 | 314,899 |
| Eastover Magistrate | 178,162 | 175,945 | 192,819 | 192,330 | 198,681 |
| Hopkins Magistrate | 184,607 | 201,483 | 204,299 | 211,255 | 219,889 |
| Pontiac Magistrate | 184,918 | 210,988 | 217,772 | 210,711 | 222,094 |
| Administration Magistrate | 288,221 | 319,255 | 343,859 | 365,713 | 360,529 |
| General Magistrate | 174,731 | 190,886 | 203,801 | 235,159 | 256,825 |
| Solicitor | 2,211,489 | 2,210,068 | 2,328,401 | 2,480,964 | 2,491,962 |
| Clerk of Court | 2,127,390 | 2,185,208 | 2,361,621 | 2,387,124 | 2,454,172 |
| Total Judicial | 7,900,893 | 8,134,340 | 8,577,903 | 8,957,303 | 9,171,311 |
| Executive | | | | | |
| County Administrator | 652,864 | 638,300 | 650,103 | 724,253 | 774,910 |
| County Administrator-Media | 181,693 | 218,282 | 252,416 | 268,281 | 259,415 |
| County Administrator-Risk Mgt. | 1,444,021 | 2,974,123 | 3,438,042 | 4,789,888 | 4,601,799 |
| County Ombudsman | 198,405 | 204,587 | 210,202 | 221,781 | 221,577 |
| County Attorney | 401,127 | 421,533 | 584,825 | 694,119 | 715,050 |
| Total Executive | 2,878,110 | 4,456,825 | 5,135,588 | 6,698,322 | 6,572,751 |
| Elections | | | | | |
| Board of Registration | 222,753 | 229,427 | 264,180 | 272,959 | 270,812 |
| Election Commission | 268,927 | 289,859 | 280,943 | 296,341 | 315,191 |
| Total Elections | 491,680 | 519,286 | 545,123 | 569,300 | 586,003 |
| Taxation | | | | | |
| Auditor | 866,348 | 838,114 | 798,549 | 914,085 | 944,443 |
| Treasurer | 881,453 | 928,004 | 859,184 | 893,123 | 931,562 |
| Assessment Appeals | 447 | (40) | 930 | 12,770 | 12,770 |
| Assessor | 1,460,312 | 1,584,303 | 1,575,948 | 1,608,782 | 1,598,881 |
| Taxes at Tax Sale | 494,351 | 569,661 | 501,911 | 620,500 | 604,585 |
| Total Taxation | 3,702,911 | 3,920,042 | 3,736,522 | 4,049,260 | 4,092,241 |

Note: For reporting purposes some departments have been combined.

Use of Funds

General Fund - Expenditure Summary

| Department | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Admin and Staff Services | | | | | |
| Business Service Center | - | - | - | - | 321,502 |
| Office of Budget | 214,514 | 290,146 | 305,844 | 316,987 | 264,271 |
| Finance | 740,294 | 774,769 | 765,819 | 790,891 | 1,071,336 |
| Procurement | 247,227 | 276,439 | 300,082 | 308,915 | 317,284 |
| Casa Guardian Ad Litem | 292,854 | 317,710 | 331,535 | 424,439 | 430,311 |
| Register of Deeds | 682,757 | 678,589 | 709,039 | 730,047 | 723,955 |
| Human Resources | 475,923 | 495,285 | 532,363 | 583,998 | 586,844 |
| Central Services | 186,919 | 622,764 | 737,333 | 704,428 | 701,067 |
| Court Administrator | 889,815 | 963,100 | 913,260 | 998,653 | 1,011,139 |
| Information Technology | 3,209,959 | 3,562,944 | 3,603,273 | 4,300,256 | 4,130,886 |
| GIS | 187,760 | 162,477 | 137,688 | 224,623 | 222,629 |
| Non-Departmental | 8,412,293 | 7,563,740 | 8,965,453 | 12,483,488 | 16,535,966 |
| Total Admin and Staff Services | 15,540,315 | 15,707,963 | 17,301,689 | 21,866,725 | 26,317,190 |
| Public Safety | | | | | |
| Sheriff | 20,996,679 | 21,051,604 | 22,946,229 | 22,742,130 | 25,077,815 |
| Sheriff - Special Duty | - | - | - | - | 1,300,000 |
| Detention Center | 13,386,167 | 14,639,102 | 14,835,349 | 16,481,292 | 18,111,914 |
| Emergency Services-Admin | 2,285,787 | 1,209,887 | 497,215 | 1,658,050 | 1,725,773 |
| Emergency Medical | 6,664,459 | 6,054,937 | 6,999,185 | 8,789,853 | 10,662,217 |
| Planning | 1,709,108 | 1,957,298 | 2,028,827 | 2,283,913 | 2,511,654 |
| Coroner | 868,797 | 933,064 | 961,118 | 1,063,065 | 1,079,539 |
| Animal Care | 567,790 | 596,839 | 752,921 | 878,602 | 903,464 |
| Total Public Safety | 46,478,787 | 46,442,731 | 49,020,844 | 53,896,905 | 61,372,376 |
| Public Works & Utilities | | | | | |
| Public Works Administration | 313,982 | 416,899 | 500,910 | 481,749 | 502,857 |
| Engineering Division | 384,475 | 374,995 | 475,456 | 426,791 | 327,177 |
| Central Garage | 118,843 | 71,717 | 170,067 | 113,733 | 145,981 |
| General Support | 561,117 | 459,866 | 442,243 | 496,248 | - |
| Facilities & Grounds Maintenance | 1,323,540 | 1,446,867 | 1,426,905 | 1,536,100 | 1,602,209 |
| F&G Maint - Judicial | 499,791 | 472,718 | 464,747 | 502,419 | 826,092 |
| F&G Maint - Hampton St | 381,252 | 418,802 | 431,575 | 450,317 | 793,954 |
| F&G Maint - 1221 Gregg St | 57,033 | 49,852 | 44,243 | 56,141 | 79,654 |
| F&G Maint - 1400 Huger St | 60,046 | 62,468 | 60,157 | 154,369 | 71,631 |
| F&G Maint - Public Works | 108,372 | 102,867 | 95,922 | 153,341 | 135,752 |
| F&G Maint - Sheriff Substation | 18,759 | 21,233 | 23,937 | 36,928 | 38,913 |
| F&G Maint - Voting Mac. Warehouse | 9,719 | 9,171 | 7,351 | 19,266 | 13,577 |
| F&G Maint - Owens Field | - | 85,305 | - | - | - |
| F&G Maint - Sheriff | 72,210 | 87,598 | 76,684 | 142,455 | 161,620 |
| F&G Maint - Fire Stations | 59,790 | 69,914 | - | - | - |
| F&G Maint - DSS/Two Notch | 79,983 | 89,859 | 132,497 | 98,733 | 127,849 |
| F&G Maint - Township Auditorium | 35,241 | 13,789 | 45,089 | 64,578 | - |
| F&G Maint-Eastover Magistrate | 2,611 | 5,365 | 4,882 | 7,950 | 8,817 |
| F&G Maint-1612 Marion St. | - | - | 166,523 | 201,001 | - |
| F&G Maint - EMS Substations | - | - | - | 36,659 | 42,774 |
| F&G Maint - Beatty Rd. Dutch Fork | - | - | - | 43,139 | 42,841 |
| Total Public Works | 4,086,764 | 4,259,285 | 4,569,188 | 5,021,917 | 4,921,698 |

Note: For reporting purposes some departments have been combined.

Use of Funds
General Fund - Expenditure Summary

| Department | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|--|------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Health and Social Svcs | | | | | |
| Health Department | 90,135 | 59,773 | 94,616 | 67,624 | 64,486 |
| Vector Control | 131,690 | 198,454 | 185,515 | 224,592 | 227,181 |
| Dept of Social Services | 261,251 | 126,012 | 73,117 | 222,196 | 220,696 |
| Contract & Statutory Agencies | 3,461,935 | 2,965,913 | 2,959,869 | 3,339,384 | 3,192,797 |
| Indigent Care | 1,141,747 | 1,318,752 | 1,502,700 | 1,400,150 | 1,338,527 |
| Soil and Water Conservation | 105,645 | 131,859 | 110,910 | 124,829 | 127,725 |
| Other Agency-Siemens Bond | - | - | 3,789,000 | - | - |
| Total Health Services | 5,192,403 | 4,800,763 | 8,715,727 | 5,378,775 | 5,171,412 |
| Nonbudgeted Expenditures | - | 2,816 | - | - | - |
| Other Financing Uses - transfer out | 1,032,807 | 178,151 | 1,054,940 | - | - |
| Total General Fund Expenditures | \$ 87,821,285 | \$ 88,970,391 | \$ 99,198,837 | \$107,058,112 | \$118,908,857 |

Note: For reporting purposes some departments have been combined.

Use of Funds
General Fund - Expenditure Summary

| Department | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|--|------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Health and Social Svcs | | | | | |
| Health Department | 90,135 | 59,773 | 94,615 | 67,624 | 64,486 |
| Vector Control | 131,690 | 198,454 | 185,514 | 224,592 | 227,181 |
| Dept of Social Services | 261,251 | 126,012 | 73,117 | 222,196 | 220,696 |
| Contract & Statutory Agencies | 3,461,935 | 2,965,913 | 2,959,869 | 3,339,384 | 3,192,797 |
| Indigent Care | 1,141,747 | 1,318,752 | 1,502,700 | 1,400,150 | 1,338,527 |
| Soil and Water Conservation | 105,645 | 131,859 | 110,908 | 124,829 | 127,725 |
| Other Agency-Siemens Bond | - | - | 3,789,000 | - | - |
| Total Health Services | 5,192,403 | 4,800,763 | 8,715,723 | 5,378,775 | 5,171,412 |
| Nonbudgeted Expenditures | - | 2,816 | - | - | - |
| Other Financing Uses - transfer out | 1,032,807 | 178,151 | 1,054,940 | - | - |
| Total General Fund Expenditures | 87,821,285 | 88,970,391 | 99,024,956 | 107,058,112 | 118,908,857 |

Note: For reporting purposes some departments have been combined.

Fund Summary by Expenditure

General Fund

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------|-------------------|--------------------|--------------------|
| Personal | | | |
| Salaries & Wages | \$ 45,487,496 | \$ 50,682,841 | \$ 54,677,959 |
| Overtime | 3,166,142 | 2,054,573 | 3,147,717 |
| Part-time Wages | 1,328,739 | 1,499,129 | 1,690,370 |
| Per Diem Board/Bailiff | 117,212 | 131,820 | 129,320 |
| Longevity Pay | 460,166 | 460,000 | 480,175 |
| Outside Temp Employee | 326,869 | 205,827 | 196,978 |
| County Council Incentive | 9,563 | - | - |
| Unemployment Contribution | 106,143 | 133,000 | 133,000 |
| FICA | 3,766,289 | 4,048,717 | 4,345,421 |
| Worker's Compensation | 1,993,810 | 3,101,345 | 3,365,883 |
| SC Regular Retirement | 1,726,524 | 2,155,835 | 2,437,454 |
| SC Police Retirement | 2,699,872 | 2,619,272 | 2,835,856 |
| Health Insurance | 5,989,378 | 6,987,086 | 7,828,880 |
| Retiree Group Insurance | 1,372,298 | 1,158,173 | 1,400,695 |
| Term Employee Group Ins. | 6,478 | 15,000 | 15,000 |
| Dental Insurance | 371,714 | 362,641 | 398,756 |
| Life Insurance | 118,539 | 94,359 | 94,359 |
| Life Insurance - Retiree | 15,248 | 13,223 | 13,223 |
| Personal Subtotal | \$ 69,062,480 | \$ 75,722,841 | \$ 83,191,046 |
| Operating | | | |
| Office Supplies | 547,332 | 725,956 | 863,046 |
| Postage | 681,759 | 640,412 | 641,068 |
| Books and Publications | 19,445 | 23,289 | 22,589 |
| Copy Machines | 268,819 | 328,295 | 322,995 |
| Membership and Dues | 102,918 | 114,653 | 117,470 |
| Individual Travel | 34,963 | 55,158 | 53,908 |
| Petrol Oil and Lubricants | 1,410,870 | 1,475,510 | 1,724,206 |
| Automotive Repairs | 998,308 | 1,043,586 | 1,319,167 |
| Work Permits and Fees | 1,931 | 4,403 | 4,213 |
| Automotive - Noncontract | 470,418 | 565,992 | 418,275 |
| Electricity | 1,408,020 | 1,434,287 | 1,771,585 |
| Telephone | 183,932 | 195,210 | 188,700 |
| Radio Service | 455,102 | 458,000 | 519,160 |
| Water & Sewer Service | 272,682 | 401,461 | 439,466 |
| Heating Fuel | 174,640 | 283,438 | 404,534 |
| Repairs to Install Equipment | 60,505 | 259,402 | 225,832 |
| Airplane Maintenance | 72,932 | 228,000 | 150,000 |
| Service Contracts | 866,956 | 1,049,909 | 1,123,345 |

Fund Summary by Expenditure

General Fund

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------|-------------------|--------------------|--------------------|
| Equipment Repairs | 29,635 | 35,853 | 40,833 |
| Building Maintenance | 69,781 | 309,407 | 251,932 |
| Shop Supplies | 445 | 550 | 550 |
| Lab Supplies | 33,478 | 40,000 | 56,933 |
| Hand Tools and Sets | 4,704 | 10,584 | 10,584 |
| Grounds Maintenance | 8,372 | 5,509 | - |
| Asphalt Supplies | - | 3,060 | 1,000 |
| Radio and Communications | 125,460 | 185,907 | 234,187 |
| Fingerprint and Photography | 23,363 | 41,631 | 41,631 |
| Transportation of Prisoners | 13,991 | 19,000 | 19,000 |
| Prisoner Clothing | 49,898 | 98,000 | 98,000 |
| Uniforms and Equipment | 420,219 | 613,100 | 784,340 |
| Diet | 3,112 | 11,660 | 12,146 |
| Laundry and Linen Service | 8,919 | 11,148 | 11,148 |
| Janitorial Supplies | 143,712 | 173,556 | 173,556 |
| Kitchen and Dining Ware | - | 8,000 | 8,000 |
| Furniture Repair | - | 600 | 100 |
| Medical Indigent Care | 1,502,700 | 1,400,150 | 1,338,527 |
| Chemicals | 7,128 | 7,092 | 6,842 |
| Medical Supplies and Exp | 594,878 | 506,550 | 527,056 |
| Outpatient Care | 123,574 | 86,140 | 108,204 |
| Small Claims | - | 1,000 | 1,000 |
| Voting Machines | 4,368 | 2,000 | 2,000 |
| Signs | 2,546 | 3,000 | 3,000 |
| Postmortem Pathology | 294,852 | 340,000 | 340,000 |
| Risk Management | 1,426,193 | 1,656,249 | 1,199,197 |
| Witnesses, Jurors, Bailiffs | 376,016 | 409,441 | 409,441 |
| Advertising | 155,343 | 238,035 | 214,035 |
| Beepers/Cell Phones | 276,534 | 300,697 | 336,047 |
| Rent | 262,018 | 650,541 | 442,582 |
| Employee Training | 410,324 | 440,058 | 536,883 |
| Professional Services | 3,248,817 | 3,684,970 | 4,703,535 |
| Awards | 1,001 | 500 | 500 |
| Animal Care | 238,651 | 352,241 | 334,241 |
| Child Welfare Assistance | - | 13,000 | 13,000 |
| Emergency Welfare Assistance | 1,869 | 12,756 | 12,756 |
| Indexing and Binding | 2,574 | 5,300 | 5,300 |
| Special Contracts | 498,573 | 664,351 | 669,092 |
| Audit | 80,000 | 80,000 | 80,000 |

Fund Summary by Expenditure General Fund

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|---------------------------------|-------------------|--------------------|--------------------|
| Lump Sum Appropriations | 6,772,625 | 4,471,495 | 4,317,208 |
| Official Expense | 72,086 | 125,000 | 125,000 |
| Discretionary Expenditures | 1,374 | 1,000 | 1,000 |
| Matching Funds | 306,396 | 459,646 | 359,222 |
| X-Ray Supply | 4,476 | 3,577 | 3,577 |
| VD Clinic | 736 | 750 | 750 |
| Non-Asset Equipment | 417,945 | 453,326 | 624,395 |
| Bank Fees and Charges | - | - | 165,000 |
| Operating Subtotal | \$ 26,050,218 | \$ 27,223,391 | \$ 28,932,889 |
| Capital | | | |
| Building and Fixed Equipment | - | - | 15,000 |
| Building Improvements | 27,193 | 211,500 | 465,000 |
| Addition of Installed Equipment | - | 30,000 | 155,700 |
| Professional Services | 2,434 | - | 2,045,000 |
| Furniture & Fixtures | 102,436 | 4,500 | - |
| Machines & Other Equipment | 229,660 | 893,131 | 827,309 |
| Automotive Equipment | 613,767 | 1,246,952 | 1,487,400 |
| Heavy Equipment | 225,320 | 74,200 | 53,500 |
| Data Processing Equipment | 226,484 | 390,000 | 476,000 |
| Software | 48,114 | 25,050 | 90,000 |
| Lease Purchase Capital | - | 101,234 | 101,500 |
| Construction | 194,785 | 177,000 | 226,826 |
| Miscellaneous Construction | 66,185 | 67,000 | 236,000 |
| Capital Match | 60,763 | 46,358 | - |
| Capital Subtotal | \$ 1,797,141 | \$ 3,266,925 | \$ 6,179,235 |
| Data Processing | | | |
| Data Processing | 96,578 | 141,940 | 143,400 |
| Data Lines | 344,143 | 395,000 | 395,000 |
| Computer Equipment Maint. | 83,306 | 107,976 | 101,392 |
| Computer Equipment Repair | 11,767 | 23,000 | 23,000 |
| Rent or Lease Payments | 60,971 | 65,718 | 66,024 |
| Program Maintenance & License | 463,412 | 564,933 | 551,774 |
| Data Processing Subtotal | \$ 1,060,177 | \$ 1,298,567 | \$ 1,280,590 |
| | | | |
| Disbursements | \$ 1,054,940 | \$ (453,612) | \$ (674,903) |
| | | | |
| Total General Fund | \$ 99,024,956 | \$ 107,058,112 | \$ 118,908,857 |

Council Services

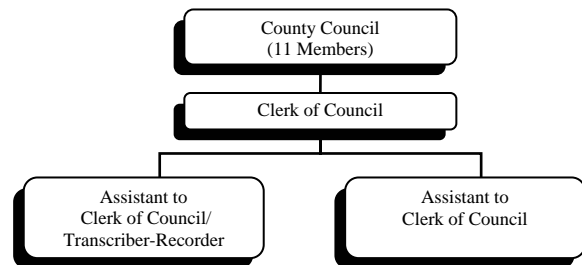
Mission

To provide direct support to Richland County Council. The Clerk's office disseminates information to the public, county departments, and agencies concerning county policies, directives, and actions. They prepare the minutes of the Council meetings and maintain the Council calendar and schedule of appointments. A central repository of documents approved by County Council is maintained in the Clerk of Council office.

Richland County Council is the policy making branch of county government. Powers and responsibilities of County Council include the enactment of ordinances, making budget appropriations, incurring indebtedness, levying taxes and the promulgation of land use regulations.

- Respond in a timely manner to citizens of the county who require assistance and/or services.
- Provide information to various county departments and agencies for carrying out County Council policies, directives and actions.
- Increase the accessibility of county government to the citizens of the county.

Organization Chart



Goals & Objectives

- Respond in a timely manner to requests of Council members.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$310,276 | \$311,515 | \$313,713 | \$2,198 |
| Operating Expenditures | 85,527 | 157,309 | 159,938 | 2,629 |
| Capital Outlay | - | - | 75,000 | 75,000 |
| Total | \$395,803 | \$468,824 | \$548,651 | \$79,827 |
| Authorized FT Positions* | 14 | 14 | 14 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget increased 17% due to one-time capital outlay for Council agenda software.

FY06 operating budget increased \$41,926 or 10% due to the inclusion of a Council travel allowance and other discretionary Council expenditures.

Council Services

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-------------------------------|-------------|--------------|--------------|
| 1020 | 5111 | Salaries and Wages | 271,096 | 269,944 | 270,792 |
| 1020 | 5112 | Overtime | 810 | - | - |
| 1020 | 5122 | FICA Employer's Share | 19,983 | 20,786 | 20,716 |
| 1020 | 5123 | Worker's Compensation | 94 | - | - |
| 1020 | 5131 | SC Regular Retirement | 18,293 | 20,785 | 22,205 |
| Personal Services Expense | | | 310,276 | 311,515 | 313,713 |
| 1020 | 5210 | Office Supplies | 8,069 | 6,889 | 11,638 |
| 1020 | 5213 | Copy Machines | 2,189 | 3,000 | 3,000 |
| 1020 | 5214 | Membership and Dues | 50 | 300 | 300 |
| 1020 | 5215 | Individual Travel | 26 | 500 | 500 |
| 1020 | 5215.1 | Individual Travel - Council | - | 10,000 | 10,000 |
| 1020 | 5221 | Telephone Service | 6,631 | 8,500 | 8,500 |
| 1020 | 5261 | Advertising | 10,368 | 7,000 | 7,000 |
| 1020 | 5262 | Beepers/Cell Phones | 1,888 | 12,120 | 3,000 |
| 1020 | 5264 | Employee Training | 2,447 | 4,000 | 4,000 |
| 1020 | 5278 | Official Expense | 110 | - | - |
| 1020 | 5278.01 | Official Expense - Jeter | 3,448 | 5,000 | 5,000 |
| 1020 | 5278.02 | Official Expense - McEachern | 3,839 | 5,000 | 5,000 |
| 1020 | 5278.03 | Official Expense - Pearce | 2,472 | 5,000 | 5,000 |
| 1020 | 5278.04 | Official Expense - Hutchinson | 2,401 | 5,000 | 5,000 |
| 1020 | 5278.05 | Official Expense - Livingston | 2,044 | 5,000 | 5,000 |
| 1020 | 5278.06 | Official Expense - Montgomery | 1,301 | 5,000 | 5,000 |
| 1020 | 5278.07 | Official Expense - Dickerson | 2,269 | 5,000 | 5,000 |
| 1020 | 5278.08 | Official Expense - Corley | 3,825 | 5,000 | 5,000 |
| 1020 | 5278.09 | Official Expense - Scott | 3,087 | 5,000 | 5,000 |
| 1020 | 5278.10 | Official Expense - Smith | 1,020 | 5,000 | 5,000 |
| 1020 | 5278.11 | Official Expense - Mizzell | 1,221 | 5,000 | 5,000 |
| 1020 | 5278.13 | Official Expense - Council | 26,822 | 50,000 | 50,000 |
| 1020 | 5295 | Non-Asset Equipment | - | - | 7,000 |
| Operating Expense | | | 85,527 | 157,309 | 159,938 |
| 1020 | 5316 | Software | - | - | 75,000 |
| Capital Outlay | | | - | - | 75,000 |
| | | | | | |
| Total Expense | | | 395,803 | 468,824 | 548,651 |

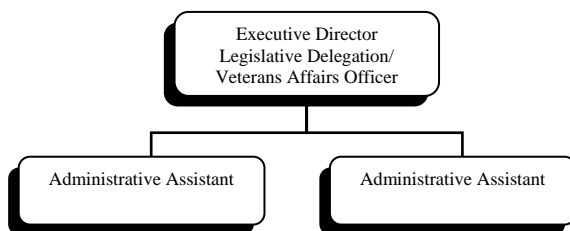
Legislative Delegation

Mission

To serve as 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. Legislative Delegation staff also administer Richland County Transportation Funds, Water Recreational Resource Funds, and Richland County Game and Fish Funds.

This office also manages Veteran's 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 and entitlements. The office conducts aggressive outreach efforts to inform, counsel, service and refer veterans for benefits.

Organization Chart



Goals and Objectives

- Serve the public with honesty, efficiency and courtesy, responding to all requests within a reasonable period of time.
- Improve the efficiency of the local transportation network by further refining the "C" fund process to support both city and county land use plans.
- Ensure that funds administered by the delegations are expended in a fair and equitable manner for all citizens of Richland County.
- Establish a system of care to assist veterans and their dependents in all aspects of eligible veterans benefits by serving as a fiduciary representative in preparation and presentation of claims filed with the U.S. Department of Veterans' Affairs and others.
- 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; and 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 regulations, bulletins and precedent decisions and make program assistance accessible with a friendly atmosphere.
- Attend training workshops, seminars, meetings, presentations and assemblies associated with veterans' concerns for professional development.
- Maintain a record system of veterans receiving assistance to be used for planning, reporting, references and other pertinent information by recording DD-214s, other discharge documents and claims.

Legislative Delegation

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|-------|-------|-------|
| Eligible veteran's claims completed | 555 | 556 | 560 |
| Correspondence Answered for Outreach Activities | 2,220 | 2,230 | 2,240 |
| Official visits to VA facilities | 100 | 105 | 110 |
| # of Training opportunities | 10 | 10 | 10 |
| Records added annually to Management System | 2,750 | 2,800 | 2,850 |
| Notary Applications processed | 2,045 | 2,080 | 2,080 |

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.

FY07 personnel expenditures increased \$4,443 or 2.9% due to the annual pay for performance program.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$143,221 | \$148,256 | \$152,699 | \$4,443 |
| Operating Expenditures | 2,289 | 2,525 | 2,525 | - |
| Capital Outlay | - | - | - | - |
| Total | \$145,510 | \$150,781 | \$155,224 | \$4,443 |
| Authorized FT Positions* | 3 | 3 | 3 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Legislative Delegation

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1080 | 5111 | Salaries and Wages | 125,238 | 124,264 | 127,619 |
| 1080 | 5113 | Part Time Wages | - | 4,508 | 4,508 |
| 1080 | 5122 | FICA Employer's Share | 9,308 | 9,915 | 10,108 |
| 1080 | 5123 | Worker's Compensation | 35 | - | - |
| 1080 | 5131 | SC Regular Retirement | 8,640 | 9,569 | 10,464 |
| Personal Services Expense | | | 143,221 | 148,256 | 152,699 |
| 1080 | 5210 | Office Supplies | 691 | 800 | 800 |
| 1080 | 5213 | Copy Machines | 464 | 500 | 500 |
| 1080 | 5214 | Membership and Dues | 145 | 155 | 155 |
| 1080 | 5215 | Individual Travel | 414 | 485 | 485 |
| 1080 | 5221 | Telephone Service | 39 | 100 | 100 |
| 1080 | 5264 | Employee Training | 536 | 485 | 485 |
| Operating Expense | | | 2,289 | 2,525 | 2,525 |
| | | | | | |
| Total Expense | | | 145,510 | 150,781 | 155,224 |

Master-in-Equity

Mission

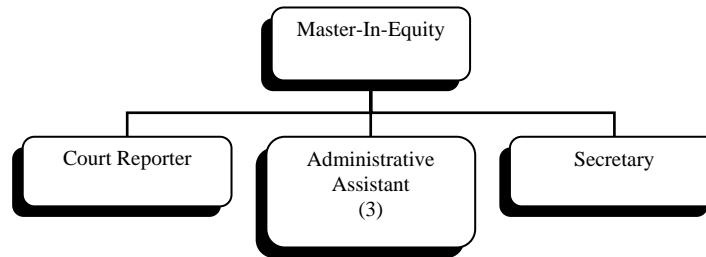
To hear any civil non-jury matter referred to the Equity Court from Circuit Court by consent of the parties involved or pursuant to court order. South Carolina Law establishes the Master-in-Equity in each County. The Equity Court is a division of Circuit Court. The Master-in-Equity, as Judge of the Equity Court, is entitled to all the benefits and subject to all the requirements of the South Carolina Court and Family Court Judges. 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 judgement creditors and deed preparations, and receives a commission on sales of land. Funds collected by the Master are on deposit in an interest bearing account and are turned over to the General Fund of Richland County.

Goals and Objectives

- Render impartial, thoroughly researched legal decisions on complex matters submitted for decision as well as prompt resolution of routine matters.
- Provide assistance to the Richland County and South Carolina Bar Association.
- Serve as liaison with other county departments and branches of the judicial system to ensure all county citizens are effectively served by the Equity Court.
- Maintain an accurate bookkeeping system to account for all monies received and disbursed by the court.
- Process and complete most cases referred from Circuit Court within 120 days.

Organization Chart



Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|--------------|--------------|--------------|
| Cases disposed of or concluded | 1,803 | 1,995 | 2,100 |
| Average # of Cases over 120 days (per month) | 0 | 0 | 0 |
| Dollar value of foreclosure sales | \$50,868,709 | \$63,991,991 | \$70,000,000 |
| Fees Earned | \$539,430 | \$476,480 | \$600,000 |

Master-in-Equity

Budget Highlights

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

The FY07 budget includes an increase of \$21,563 or 7.2% from FY06. Personal Services

increased by \$16,683 or 5.8% due to the county annual Pay for Performance increase.

The FY06 budget included an increase of 14.9% from FY05 due to a new administrative position.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$260,350 | \$289,430 | \$306,113 | \$16,683 |
| Operating Expenditures | 4,743 | 10,000 | 14,880 | 4,880 |
| Capital Outlay | - | - | - | - |
| Total | \$265,093 | \$299,430 | \$320,993 | \$21,563 |
| Authorized FT Positions* | 5 | 6 | 6 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Master-in-Equity

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1210 | 5111 | Salaries and Wages | 228,565 | 250,806 | 264,232 |
| 1210 | 5122 | FICA Employer's Share | 16,012 | 19,312 | 20,214 |
| 1210 | 5123 | Worker's Compensation | 14 | - | - |
| 1210 | 5131 | SC Regular Retirement | 15,759 | 19,312 | 21,667 |
| Personal Services Expense | | | 260,350 | 289,430 | 306,113 |
| 1210 | 5210 | Office Supplies | 2,762 | 4,000 | 4,330 |
| 1210 | 5213 | Copy Machines | 924 | 2,000 | 2,000 |
| 1210 | 5214 | Membership and Dues | 605 | 1,700 | 1,700 |
| 1210 | 5221 | Telephone Service | 182 | 300 | 300 |
| 1210 | 5262 | Beepers/Cell Phones | - | 1,000 | 1,000 |
| 1210 | 5264 | Employee Training | 270 | 1,000 | 1,000 |
| 1210 | 5295 | Non-Asset Equipment | - | - | 4,550 |
| Operating Expense | | | 4,743 | 10,000 | 14,880 |
| | | | | | |
| Total Expense | | | 265,093 | 299,430 | 320,993 |

Probate Judge

Mission

To perform the following five services with the public's best interest in mind: to issue marriage licenses to qualified applicants; to monitor and administer cases involving individuals diagnosed with mental illness and/or chemical dependency; to probate and administer decedent's estates; to oversee guardianship and conservatorship cases; and to monitor and administer cases accepted into the Mental Health Court.

Goals and Objectives

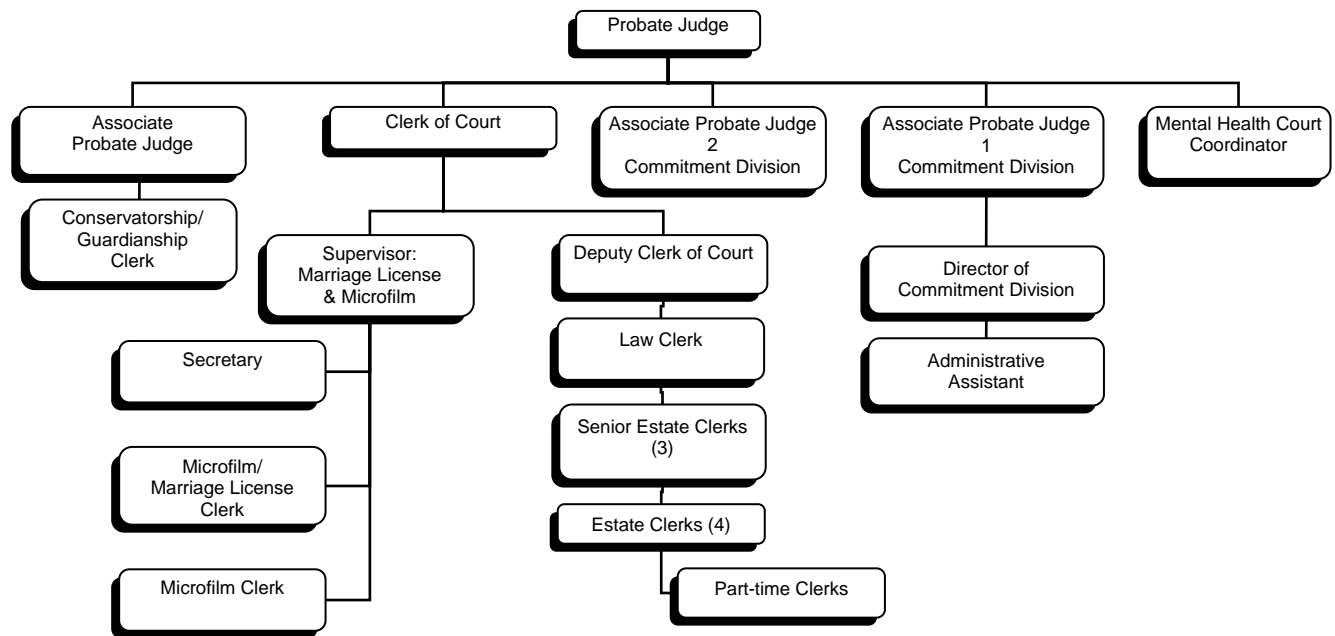
- Acquire the capability to allow the general public to download the probate forms to their computers in an editable form as opposed to read only form.
- Expand upon the general public's current ability to research cases and make copies over the Internet.
- Continue to streamline the closing process to result in an increased number of closings. This process would include an increase in administratively closed older estates, files prior to 1997, by Rule 4.
- Continue to develop and implement systems whereby contested matters may be handled on an informal basis thereby reducing the number of court hearings. This could include the implementation of mediation.
- Write and distribute a semi-annual newsletter to better inform attorneys of procedural changes within the Court.
- Maintain overall estate caseload resulting in the average caseload of an estate clerk to be approximately 215-225 cases. The estate clerks now average a caseload of 220 cases, a decrease of 15 cases from FY06.
- Provide quarterly training for attorneys, paralegals, and personal representatives to better equip them to administer their estate cases.
- Allow the general public and attorneys to remit payment for court expenses by credit and debit card.
- Complete the Spanish course offered by Richland County to enable assistance to Spanish speaking citizens obtaining marriage licenses.
- Continue to convert all 2000 estate files from microfilm jackets to the scanning system.
- Complete and maintain a current file system by computer indexing all files and filing and shredding all files five years or older.
- Continue working with the IT department to upgrade the AS400 system to produce a more user-friendly system.
- Complete a pamphlet for the general public to explain the necessary steps in obtaining assistance for mentally or chemically ill family members or friends.
- Conduct an annual Guardianship/Conservatorship workshop for attorneys, paralegals, financial institutions and brokerage firms on petitioning for the appointment of a guardian and conservator, and other related issues.
- Review Petitions for Expenditures, Receipts, Guardian Reports and Accountings within one week of filing and process them accordingly within one week of receipt.
- Create a Guardianship/Conservatorship manual for court employees.
- Conduct a full-day training for lawyers and social workers to educate them on Probate Court's requirements and procedures.
- Update the Commitment Section of the Probate Courts' website to include step-by-step instructions on the commitment process and forms.

Probate Judge

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|-------|-------|-------|
| Average Estate Cases opened per Estate Clerk | 245 | 266 | 279 |
| Workshop Training Sessions held | 4 | 4 | 4 |
| Marriage Licenses issued | 2,731 | 2,758 | 2,785 |
| Conservatorship/Guardianship cases opened | 170 | 190 | 201 |

Organization Chart



Probate Judge

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$726,085 | \$792,231 | \$853,658 | \$61,427 |
| Operating Expenditures | 50,051 | 57,219 | 52,451 | (4,768) |
| Capital Outlay | - | 300 | - | (300) |
| Total | \$776,136 | \$849,750 | \$906,109 | \$56,359 |
| Authorized FT Positions* | 18 | 19 | 19 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

Personal services increased \$61,427 or 7.7% in FY07 due to inclusion of additional part-time for the Mental Health Court as a result of a grant that ended in FY06.

The FY06 budget includes an increase of \$58,551 or 8% in personal services expenditures due to a new law clerk position to assist with legal research and court management, additional part-time funds to implement a summer intern program, and the county pay for performance program.

Probate Judge

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 1220 | 5111 | Salaries and Wages | 556,751 | 602,327 | 606,157 |
| 1220 | 5112 | Overtime | 9,124 | 10,000 | 10,000 |
| 1220 | 5113 | Part Time Wages | 60,741 | 79,485 | 136,390 |
| 1220 | 5118 | Outside Temporary Employee | 7,776 | - | - |
| 1220 | 5122 | FICA Employer's Share | 46,299 | 53,270 | 53,050 |
| 1220 | 5123 | Worker's Compensation | 36 | - | - |
| 1220 | 5131 | SC Regular Retirement | 36,404 | 38,514 | 39,259 |
| 1220 | 5132 | SC Police Retirement | 8,954 | 8,635 | 8,802 |
| Personal Services Expense | | | 726,085 | 792,231 | 853,658 |
| 1220 | 5210 | Office Supplies | 9,739 | 15,615 | 17,152 |
| 1220 | 5213 | Copy Machines | 10,553 | 14,500 | 14,500 |
| 1220 | 5214 | Membership and Dues | 525 | 505 | 825 |
| 1220 | 5215 | Individual Travel | - | 298 | 298 |
| 1220 | 5221 | Telephone Service | 698 | 1,500 | 1,000 |
| 1220 | 5226 | Service Contracts | 393 | 2,000 | 2,000 |
| 1220 | 5246 | Furniture Repair | - | 600 | 100 |
| 1220 | 5258 | Witnesses, Jurors, Bailiffs | - | 500 | 500 |
| 1220 | 5261 | Advertising | - | 100 | 100 |
| 1220 | 5262 | Beepers/Cell Phones | 1,272 | 1,600 | 1,600 |
| 1220 | 5264 | Employee Training | 2,968 | 5,201 | 5,201 |
| 1220 | 5265 | Professional Services | - | 2,000 | 2,000 |
| 1220 | 5271 | Indexing and Binding | 2,401 | 2,800 | 2,800 |
| 1220 | 5282.8204 | Match - Mental Health Court | 6,871 | - | - |
| 1220 | 5295 | Non-Asset Equipment | 14,631 | 10,000 | 4,375 |
| Operating Expense | | | 50,051 | 57,219 | 52,451 |
| 1220 | 5316 | Software | - | 300 | - |
| Capital Outlay | | | - | 300 | - |
| | | | | | |
| Total Expense | | | 776,136 | 849,750 | 906,109 |

Magistrate's Courts

Mission

To provide the citizens of Richland County with a fair and impartial Magistrate's Court of the highest integrity. Currently, there are thirteen full-time and two part-time magistrates. Magistrates issue criminal arrest and search warrants, hold bail bond hearings, preliminary hearings, jury trials, civil hearings, and criminal and traffic hearings. Criminal hearings or trials are limited to cases where the penalty does not exceed a 180 day sentence and/or a fine of \$1,000. The civil jurisdiction is up to \$7,500.

Goals and Objectives

- Bring civil tort actions before a jury within six months of the case filing.
- Have 90% of domestic violence cases sentenced to counseling and to monitor their completion of the counseling program to which they have been assigned.
- Have pending cases less than 10% of the total cases filed at the end of the calendar year.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|----------------------|----------|----------|----------|
| Cost per case filed: | | | |
| Columbia | \$111.86 | \$91.17 | \$89.53 |
| Dentsville | \$48.40 | \$53.87 | \$58.33 |
| Dutch Fork | \$39.55 | \$38.59 | \$40.45 |
| Lykesland | \$43.07 | \$42.19 | \$40.95 |
| Olympia | \$233.45 | \$215.28 | \$218.36 |
| Upper Township | \$185.42 | \$196.13 | \$186.18 |
| Waverly | \$38.75 | \$38.05 | \$42.01 |
| Eastover | \$144.22 | \$128.22 | \$126.79 |
| Hopkins | \$195.69 | \$153.86 | \$161.45 |
| Pontiac | \$91.62 | \$95.73 | \$94.79 |

Budget Highlights

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

Columbia Magistrate

The FY07 total budget decreased 8.2% due to personnel changes during FY06. This budget reflects the operating cost at a continuation level.

Dentsville Magistrate

The FY07 personnel expenditures increased \$19,545 or 7.7% due to the county employee performance program.

Dutch Fork Magistrate

The FY07 budget reflects cost at a continuation level with total expenditures increasing by \$733.

Magistrate's Courts

Lykesland Magistrate

The FY07 budget reflects a 2.3% decrease due to personnel changes during FY06. Operating cost is reflected at a continuation level.

Olympia Magistrate

The FY07 budget reflects a \$7,609 or 3.4% increase due to the county employee performance program.

Upper Township Magistrate

The FY07 budget reflects funding at a continuation level.

Waverly Magistrate

The FY07 budget reflects a \$10,827 or 3.6% increase. Personnel expenditures include an \$10,380 or 4.2% increase due to the county employee performance program.

Eastover Magistrate

The FY07 budget reflects a \$6,351 or 3.3% increase due to the county employee performance program.

Hopkins Magistrate

The FY07 budget reflects a \$8,634 or 4.1% increase due to the county employee performance program.

Pontiac Magistrate

The FY07 budget increased \$11,383 or 5.4% due to the county employee performance program. This budget reflects operating cost at a continuation level.

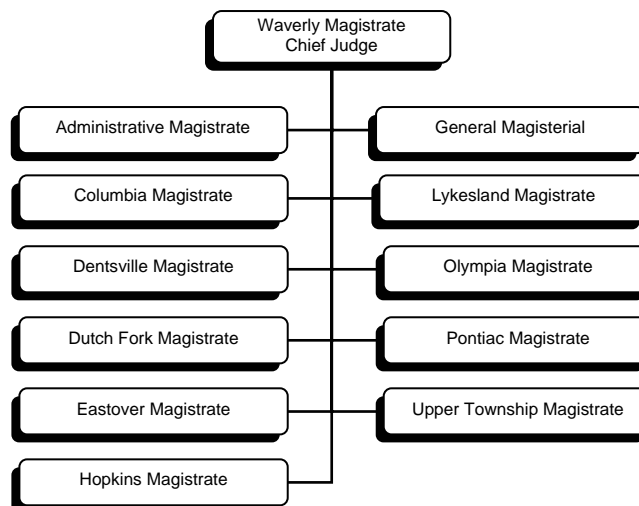
Administrative Magistrate

The FY07 budget reflects funding at a continuation level.

General Magistrate

The FY07 budget increased \$21,666 or 9.2% due to operating cost for ADT security system for magistrates.

Organization Chart



Magistrate's Courts

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Columbia Magistrate | \$243,522 | \$230,854 | \$212,016 | \$(18,838) |
| Dentsville | 227,260 | 254,850 | 274,395 | 19,545 |
| Dutch Fork | 258,353 | 264,167 | 264,900 | 733 |
| Lykesland | 218,578 | 221,813 | 216,633 | (5,180) |
| Olympia | 224,813 | 226,471 | 234,080 | 7,609 |
| Upper Township | 212,681 | 218,680 | 219,134 | 454 |
| Waverly | 295,648 | 304,072 | 314,899 | 10,827 |
| Eastover | 192,819 | 192,330 | 198,681 | 6,351 |
| Hopkins | 204,299 | 211,255 | 219,889 | 8,634 |
| Pontiac | 217,772 | 210,711 | 222,094 | 11,383 |
| Administrative | 343,859 | 365,713 | 360,529 | (5,184) |
| General Magistrate | 203,801 | 235,159 | 256,825 | 21,666 |
| Total | \$2,843,405 | \$2,936,075 | \$2,994,075 | \$58,000 |
| Authorized FT Positions* | 45 | 46 | 46 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Columbia Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1320 | 5111 | Salaries and Wages | 178,460 | 168,826 | 152,239 |
| 1320 | 5112 | Overtime | 1,389 | - | - |
| 1320 | 5122 | FICA Employer's Share | 13,612 | 13,000 | 11,646 |
| 1320 | 5123 | Worker's Compensation | 10 | - | - |
| 1320 | 5131 | SC Regular Retirement | 7,312 | 6,566 | 5,921 |
| 1320 | 5132 | SC Police Retirement | 7,567 | 7,434 | 6,704 |
| Personal Services Expense | | | 208,350 | 195,826 | 176,510 |
| 1320 | 5210 | Office Supplies | 2,118 | 2,003 | 2,268 |
| 1320 | 5211 | Postage | 1,412 | 1,132 | 1,345 |
| 1320 | 5213 | Copy Machines | 600 | 484 | 484 |
| 1320 | 5214 | Membership and Dues | 100 | 100 | 100 |
| 1320 | 5221 | Telephone Service | 369 | 400 | 400 |
| 1320 | 5226 | Service Contracts | 200 | 202 | 202 |
| 1320 | 5227 | Equipment Repairs | - | 124 | 124 |
| 1320 | 5263 | Rent | 27,258 | 27,258 | 27,258 |
| 1320 | 5264 | Employee Training | 3,115 | 3,025 | 3,025 |
| 1320 | 5295 | Non-Asset Equipment | - | 300 | 300 |
| Operating Expense | | | 35,172 | 35,028 | 35,506 |
| | | | | | |
| Total Expense | | | 243,522 | 230,854 | 212,016 |

Dentsville Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1330 | 5111 | Salaries and Wages | 161,129 | 181,370 | 197,484 |
| 1330 | 5112 | Overtime | 1,875 | 1,000 | 1,000 |
| 1330 | 5118 | Outside Temporary Employee | - | 4,080 | 4,080 |
| 1330 | 5122 | FICA Employer's Share | 12,005 | 14,042 | 15,184 |
| 1330 | 5123 | Worker's Compensation | 10 | 52 | - |
| 1330 | 5131 | SC Regular Retirement | 6,864 | 8,499 | 9,301 |
| 1330 | 5132 | SC Police Retirement | 6,792 | 6,444 | 7,052 |
| Personal Services Expense | | | 188,675 | 215,487 | 234,101 |
| 1330 | 5210 | Office Supplies | 4,360 | 4,319 | 4,592 |
| 1330 | 5211 | Postage | 1,517 | 2,441 | 2,724 |
| 1330 | 5213 | Copy Machines | 365 | 362 | 362 |
| 1330 | 5214 | Membership and Dues | - | 100 | 100 |
| 1330 | 5221 | Telephone Service | 26 | 100 | 100 |
| 1330 | 5227 | Equipment Repairs | - | 75 | 75 |
| 1330 | 5244 | Janitorial Supplies | - | 141 | 141 |
| 1330 | 5263 | Rent | 28,500 | 28,500 | 28,500 |
| 1330 | 5264 | Employee Training | 3,817 | 3,025 | 3,400 |
| 1330 | 5295 | Non-Asset Equipment | - | 300 | 300 |
| Operating Expense | | | 38,585 | 39,363 | 40,294 |
| | | | | | |
| Total Expense | | | 227,260 | 254,850 | 274,395 |

Dutch Fork Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|------------------------|-------------|--------------|--------------|
| 1340 | 5111 | Salaries and Wages | 201,094 | 200,209 | 201,323 |
| 1340 | 5112 | Overtime | 2,553 | - | - |
| 1340 | 5122 | FICA Employer's Share | 14,958 | 15,416 | 15,401 |
| 1340 | 5123 | Worker's Compensation | 12 | - | - |
| 1340 | 5131 | SC Regular Retirement | 9,170 | 8,608 | 8,656 |
| 1340 | 5132 | SC Police Retirement | 7,567 | 7,508 | 7,550 |
| Personal Services Expense | | | 235,354 | 231,741 | 232,930 |
| 1340 | 5210 | Office Supplies | 7,732 | 6,010 | 5,618 |
| 1340 | 5211 | Postage | 5,853 | 3,397 | 3,333 |
| 1340 | 5212 | Books and Publications | - | 475 | 475 |
| 1340 | 5213 | Copy Machines | 1,193 | 2,000 | 2,000 |
| 1340 | 5214 | Membership and Dues | 100 | 150 | 150 |
| 1340 | 5221 | Telephone Service | 162 | 1,500 | 1,500 |
| 1340 | 5226 | Service Contracts | 75 | 318 | 318 |
| 1340 | 5244 | Janitorial Supplies | - | 196 | 196 |
| 1340 | 5263 | Rent | 2,500 | 10,000 | 10,000 |
| 1340 | 5264 | Employee Training | 3,043 | 3,400 | 3,400 |
| 1340 | 5295 | Non-Asset Equipment | 2,341 | 4,980 | 4,980 |
| Operating Expense | | | 22,999 | 32,426 | 31,970 |
| | | | | | |
| Total Expense | | | 258,353 | 264,167 | 264,900 |

Lykesland Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1350 | 5111 | Salaries and Wages | 172,538 | 169,838 | 165,195 |
| 1350 | 5112 | Overtime | 1,206 | 1,000 | 1,000 |
| 1350 | 5122 | FICA Employer's Share | 12,979 | 13,155 | 12,714 |
| 1350 | 5123 | Worker's Compensation | 11 | - | - |
| 1350 | 5131 | SC Regular Retirement | 11,987 | 13,154 | 13,628 |
| Personal Services Expense | | | 198,721 | 197,147 | 192,537 |
| 1350 | 5210 | Office Supplies | 1,831 | 4,690 | 4,250 |
| 1350 | 5211 | Postage | 2,308 | 2,651 | 2,521 |
| 1350 | 5213 | Copy Machines | 648 | 1,000 | 1,000 |
| 1350 | 5221 | Telephone Service | 40 | 100 | 100 |
| 1350 | 5263 | Rent | 13,200 | 13,200 | 13,200 |
| 1350 | 5264 | Employee Training | 1,830 | 3,025 | 3,025 |
| Operating Expense | | | 19,857 | 24,666 | 24,096 |
| | | | | | |
| Total Expense | | | 218,578 | 221,813 | 216,633 |

Olympia Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1360 | 5111 | Salaries and Wages | 169,090 | 168,419 | 175,154 |
| 1360 | 5112 | Overtime | - | 1,000 | 1,000 |
| 1360 | 5122 | FICA Employer's Share | 12,174 | 13,045 | 13,476 |
| 1360 | 5123 | Worker's Compensation | 11 | - | - |
| 1360 | 5131 | SC Regular Retirement | 6,787 | 6,488 | 6,786 |
| 1360 | 5132 | SC Police Retirement | 7,567 | 7,508 | 7,853 |
| Personal Services Expense | | | 195,629 | 196,460 | 204,269 |
| 1360 | 5210 | Office Supplies | 2,939 | 886 | 886 |
| 1360 | 5211 | Postage | 1,419 | 500 | 500 |
| 1360 | 5213 | Copy Machines | 288 | 200 | 200 |
| 1360 | 5214 | Membership & Dues | 543 | - | - |
| 1360 | 5221 | Telephone Service | 146 | 600 | 400 |
| 1360 | 5263 | Rent | 21,424 | 23,000 | 23,000 |
| 1360 | 5264 | Employee Training | 2,268 | 3,025 | 3,025 |
| 1360 | 5295 | Non-Asset Equipment | 157 | 1,800 | 1,800 |
| Operating Expense | | | 29,184 | 30,011 | 29,811 |
| | | | | | |
| Total Expense | | | 224,813 | 226,471 | 234,080 |

Upper Township Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1370 | 5111 | Salaries and Wages | 163,965 | 163,836 | 164,573 |
| 1370 | 5113 | Part Time Wages | 180 | 6,000 | 6,000 |
| 1370 | 5122 | FICA Employer's Share | 12,513 | 13,077 | 13,049 |
| 1370 | 5123 | Worker's Compensation | 10 | - | - |
| 1370 | 5131 | SC Regular Retirement | 6,446 | 6,508 | 6,537 |
| 1370 | 5132 | SC Police Retirement | 7,567 | 7,508 | 7,542 |
| Personal Services Expense | | | 190,681 | 196,929 | 197,701 |
| 1370 | 5210 | Office Supplies | 1,644 | 1,055 | 837 |
| 1370 | 5211 | Postage | 642 | 596 | 496 |
| 1370 | 5213 | Copy Machines | 483 | 1,500 | 1,500 |
| 1370 | 5214 | Membership and Dues | 100 | 100 | 100 |
| 1370 | 5221 | Telephone Service | 3 | 100 | 100 |
| 1370 | 5226 | Service Contracts | - | 75 | 75 |
| 1370 | 5244 | Janitorial Supplies | 49 | 300 | 300 |
| 1370 | 5263 | Rent | 15,000 | 15,000 | 15,000 |
| 1370 | 5264 | Employee Training | 4,079 | 3,025 | 3,025 |
| Operating Expense | | | 22,000 | 21,751 | 21,433 |
| | | | | | |
| Total Expense | | | 212,681 | 218,680 | 219,134 |

Waverly Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1380 | 5111 | Salaries and Wages | 208,908 | 208,560 | 217,366 |
| 1380 | 5112 | Overtime | 516 | 3,000 | 3,000 |
| 1380 | 5113 | Part Time Wages | - | 1,200 | 1,200 |
| 1380 | 5122 | FICA Employer's Share | 15,527 | 16,383 | 16,950 |
| 1380 | 5123 | Worker's Compensation | 14 | - | - |
| 1380 | 5131 | SC Regular Retirement | 7,849 | 8,937 | 9,443 |
| 1380 | 5132 | SC Police Retirement | 9,486 | 8,853 | 9,354 |
| Personal Services Expense | | | 242,300 | 246,933 | 257,313 |
| 1380 | 5210 | Office Supplies | 4,535 | 7,018 | 7,018 |
| 1380 | 5211 | Postage | 3,450 | 3,967 | 3,967 |
| 1380 | 5213 | Copy Machines | 809 | 1,015 | 1,015 |
| 1380 | 5214 | Membership and Dues | 125 | 100 | 100 |
| 1380 | 5215 | Individual Travel | - | 5 | 5 |
| 1380 | 5221 | Telephone Service | 1,526 | 1,750 | 1,750 |
| 1380 | 5226 | Service Contracts | - | 500 | 500 |
| 1380 | 5263 | Rent | 36,960 | 37,284 | 37,284 |
| 1380 | 5264 | Employee Training | 3,286 | 3,400 | 3,400 |
| 1380 | 5295 | Non-Asset Equipment | 2,657 | 2,100 | 2,547 |
| Operating Expense | | | 53,348 | 57,139 | 57,586 |
| | | | | | |
| Total Expense | | | 295,648 | 304,072 | 314,899 |

Eastover Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1410 | 5111 | Salaries and Wages | 160,298 | 160,400 | 165,890 |
| 1410 | 5112 | Overtime | 2,273 | - | - |
| 1410 | 5122 | FICA Employer's Share | 11,724 | 12,351 | 12,691 |
| 1410 | 5123 | Worker's Compensation | 10 | - | - |
| 1410 | 5131 | SC Regular Retirement | 6,268 | 6,416 | 6,636 |
| 1410 | 5132 | SC Police Retirement | 7,251 | 7,435 | 7,689 |
| Personal Services Expense | | | 187,824 | 186,602 | 192,906 |
| 1410 | 5210 | Office Supplies | 1,373 | 1,230 | 1,237 |
| 1410 | 5211 | Postage | 18 | 695 | 735 |
| 1410 | 5213 | Copy Machines | 456 | 375 | 375 |
| 1410 | 5221 | Telephone Service | 45 | 100 | 100 |
| 1410 | 5226 | Service Contracts | - | 72 | 72 |
| 1410 | 5244 | Janitorial Supplies | - | 231 | 231 |
| 1410 | 5264 | Employee Training | 3,103 | 3,025 | 3,025 |
| Operating Expense | | | 4,995 | 5,728 | 5,775 |
| | | | | | |
| Total Expense | | | 192,819 | 192,330 | 198,681 |

Hopkins Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1420 | 5111 | Salaries and Wages | 161,414 | 166,748 | 173,327 |
| 1420 | 5112 | Overtime | 334 | - | - |
| 1420 | 5122 | FICA Employer's Share | 11,967 | 12,840 | 13,260 |
| 1420 | 5123 | Worker's Compensation | 10 | - | - |
| 1420 | 5131 | SC Regular Retirement | 11,060 | 12,839 | 14,212 |
| Personal Services Expense | | | 184,785 | 192,427 | 200,799 |
| 1420 | 5210 | Office Supplies | 1,900 | 960 | 1,108 |
| 1420 | 5211 | Postage | 806 | 543 | 657 |
| 1420 | 5213 | Copy Machines | 287 | 500 | 500 |
| 1420 | 5221 | Telephone Service | 13 | 100 | 100 |
| 1420 | 5226 | Service Contracts | 3,490 | 3,500 | 3,500 |
| 1420 | 5244 | Janitorial Supplies | 40 | 100 | 100 |
| 1420 | 5263 | Rent | 10,044 | 10,100 | 10,100 |
| 1420 | 5264 | Employee Training | 2,934 | 3,025 | 3,025 |
| Operating Expense | | | 19,514 | 18,828 | 19,090 |
| | | | | | |
| Total Expense | | | 204,299 | 211,255 | 219,889 |

Pontiac Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1430 | 5111 | Salaries and Wages | 160,915 | 153,031 | 162,645 |
| 1430 | 5113 | Part Time Wages | 47 | - | - |
| 1430 | 5122 | FICA Employer's Share | 12,119 | 11,783 | 12,442 |
| 1430 | 5123 | Worker's Compensation | 10 | - | - |
| 1430 | 5131 | SC Regular Retirement | 7,314 | 6,349 | 6,748 |
| 1430 | 5132 | SC Police Retirement | 5,489 | 7,435 | 7,902 |
| Personal Services Expense | | | 185,894 | 178,598 | 189,737 |
| 1430 | 5210 | Office Supplies | 3,140 | 2,025 | 2,025 |
| 1430 | 5211 | Postage | 1,184 | 1,145 | 1,145 |
| 1430 | 5213 | Copy Machines | 852 | 868 | 868 |
| 1430 | 5214 | Membership and Dues | - | 150 | 150 |
| 1430 | 5221 | Telephone Service | 842 | 800 | 800 |
| 1430 | 5244 | Janitorial Supplies | - | 100 | 100 |
| 1430 | 5263 | Rent | 22,800 | 22,800 | 22,800 |
| 1430 | 5264 | Employee Training | 542 | 3,025 | 3,025 |
| 1430 | 5295 | Non-Asset Equipment | 2,518 | 1,200 | 1,444 |
| Operating Expense | | | 31,878 | 32,113 | 32,357 |
| | | | | | |
| Total Expense | | | 217,772 | 210,711 | 222,094 |

Administrative Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|------------------------|-------------|--------------|--------------|
| 1450 | 5111 | Salaries and Wages | 182,511 | 186,596 | 183,346 |
| 1450 | 5112 | Overtime | 1,639 | 2,500 | 2,500 |
| 1450 | 5113 | Part Time Wages | 92,812 | 87,195 | 87,195 |
| 1450 | 5122 | FICA Employer's Share | 20,891 | 21,274 | 20,888 |
| 1450 | 5123 | Worker's Compensation | 18 | - | - |
| 1450 | 5131 | SC Regular Retirement | 8,922 | 8,560 | 8,412 |
| 1450 | 5132 | SC Police Retirement | 15,768 | 23,306 | 22,906 |
| Personal Services Expense | | | 322,561 | 329,431 | 325,247 |
| 1450 | 5210 | Office Supplies | 1,883 | 3,000 | 3,000 |
| 1450 | 5212 | Books and Publications | 2,663 | 7,332 | 6,332 |
| 1450 | 5214 | Membership and Dues | 195 | 1,000 | 1,000 |
| 1450 | 5221 | Telephone Service | 223 | 450 | 450 |
| 1450 | 5241 | Uniforms & Equipment | 394 | 500 | 500 |
| 1450 | 5264 | Employee Training | 4,690 | 12,000 | 12,000 |
| 1450 | 5295 | Non-Asset Equipment | 11,250 | 12,000 | 12,000 |
| Operating Expense | | | 21,298 | 36,282 | 35,282 |
| | | | | | |
| Total Expense | | | 343,859 | 365,713 | 360,529 |

General Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1460 | 5113 | Part Time Wages | 34,829 | - | - |
| 1460 | 5122 | FICA Employer's Share | 2,664 | - | - |
| 1460 | 5123 | Worker's Compensation | 4 | - | - |
| 1460 | 5131 | SC Regular Retirement | 2,386 | - | - |
| Personal Services Expense | | | 39,883 | - | - |
| 1460 | 5210 | Office Supplies | 1,784 | 2,500 | 9,373 |
| 1460 | 5214 | Membership and Dues | - | 250 | 250 |
| 1460 | 5215 | Individual Travel | 7,032 | 5,000 | 5,000 |
| 1460 | 5220.7 | Electricity - Dutch Fork | 1,557 | 4,352 | - |
| 1460 | 5220.8 | Electricity - Lykesland | 1,230 | 2,723 | 2,826 |
| 1460 | 5220.9 | Electricity - Olympia | 2,572 | 3,891 | 4,037 |
| 1460 | 5220.10 | Electricity - Upper Township | 1,617 | 2,116 | 2,196 |
| 1460 | 5220.11 | Electricity - Hopkins | 1,309 | 2,643 | 2,743 |
| 1460 | 5220.12 | Electricity - Pontiac | 1,356 | 1,439 | 2,500 |
| 1460 | 5220.14 | Electricity - Columbia | 2,244 | 3,129 | 3,247 |
| 1460 | 5220.15 | Electricity - Dentsville | 3,687 | 4,121 | 5,500 |
| 1460 | 5221.00 | Telephone Service | 12 | - | - |
| 1460 | 5262.00 | Beepers/Cell Telephone | 14,646 | - | 20,864 |
| 1460 | 5222.7 | Water & Sewer - Dutch Fork | 158 | 312 | - |
| 1460 | 5222.10 | Water & Sewer - Upper Township | 222 | 192 | 384 |
| 1460 | 5222.14 | Water & Sewer - Columbia | 316 | 250 | 1,250 |
| 1460 | 5222.15 | Water & Sewer - Dentsville | 308 | 312 | 312 |
| 1460 | 5223.7 | Heating Fuel - Dutch Fork | 44 | 1,472 | - |
| 1460 | 5223.8 | Heating Fuel - Lykesland | 357 | 587 | 1,174 |
| 1460 | 5223.9 | Heating Fuel - Olympia | 1,038 | 1,363 | 2,726 |
| 1460 | 5223.10 | Heating Fuel - Upper Township | 1,007 | 1,158 | 2,316 |
| 1460 | 5223.11 | Heating Fuel - Hopkins | 1,015 | 1,663 | 3,326 |
| 1460 | 5223.12 | Heating Fuel - Pontiac | 399 | 418 | 836 |
| 1460 | 5223.14 | Heating Fuel - Columbia | 547 | 883 | 1,766 |
| 1460 | 5226 | Service Contracts | 2,157 | 6,284 | 26,928 |
| 1460 | 5258 | Witnesses, Jurors, Bailiffs | 109,039 | 128,000 | 128,000 |
| 1460 | 5265 | Professional Services | 6,072 | 60,101 | 29,271 |
| 1460 | 5295 | Non-Asset Equipment | 2,158 | - | - |
| Operating Expense | | | 163,883 | 235,159 | 256,825 |
| 1460 | 5471 | Program Maintenance & Licensing | 35 | - | - |
| Data Processing Expense | | | 35 | - | - |
| Total Expense | | | 203,801 | 235,159 | 256,825 |

Solicitor

Mission

To effectively use those resources allocated in the ethical administration of the criminal justice system so as to improve the quality of life for the citizens of the Fifth Judicial Circuit, concentrating the greatest resources on the repeat and violent offenders. Further, to show compassion and consideration to all victims of crime by keeping them apprised of the steps in the criminal justice system and advising them of compensation benefits and referrals services in the community. In administering the criminal docket, it is the goal of the Fifth Circuit Solicitor's Office to foster cooperation between various law enforcement agencies and officers of the court. Finally, our mission is to recognize and respect the responsibilities of each member of the office so that we can efficiently use each other's talents toward the pursuit of justice.

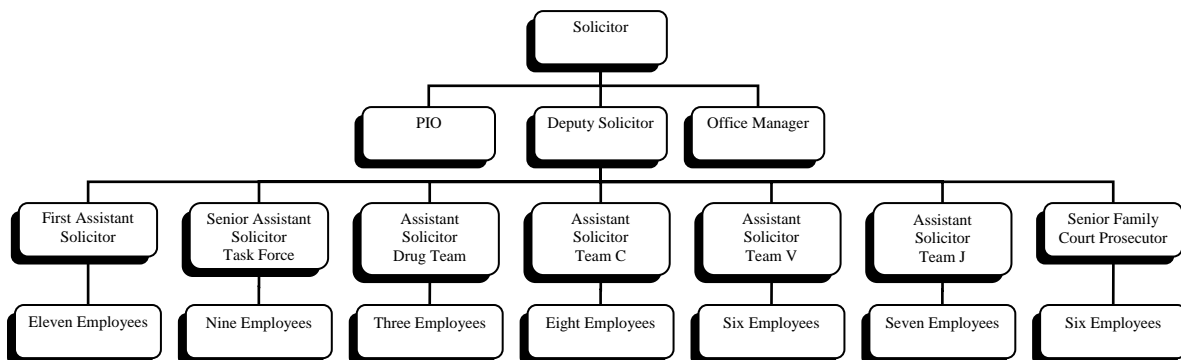
Goals and Objectives

- Provide all citizens with a safer community by vigorously and effectively prosecuting all criminal activity.
- Aggressively prosecute serious juvenile offenders in Family Court.
- Continue development of diversion programs for first time offenders and substance abusers who might benefit from treatment.
- Continue to provide services to victims of crime in Richland/Kershaw Counties.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|--------|--------|--------|
| Number of warrants handled | 23,485 | 24,361 | 25,361 |
| Number of juvenile cases handled | 2,440 | 2,224 | 2,300 |
| Number of graduates from Drug Court program | 12 | 11 | 15 |
| Number of victim's contacted/counseled | 5,543 | 5,425 | 5,500 |

Organization Chart



Solicitor

Fiscal Plan

| | <u>FY 2005 Actual</u> | <u>FY 2006 Adopted</u> | <u>FY 2007 Adopted</u> | <u>\$ Change</u> |
|--------------------------|---------------------------|----------------------------|----------------------------|----------------------|
| Personal Services | \$2,200,689 | \$2,338,092 | \$2,388,427 | \$50,335 |
| Operating Expenditures | 110,452 | 102,384 | 103,535 | 1,151 |
| Capital Outlay | <u>17,260</u> | <u>40,488</u> | <u>-</u> | <u>(40,488)</u> |
| Total | \$2,328,401 | \$2,480,964 | \$2,491,962 | \$10,998 |
| Authorized FT Positions* | 53 | 53 | 53 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 total budget reflects funding at a continuation level.

The FY06 budget included one time capital cost for the county vehicle replacement plan.

Solicitor

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|----------------|---------------------------|----------------|-----------------|-----------------|
| 1550 | 5111 | Salaries and Wages | 1,906,283 | 1,968,444 | 2,012,961 |
| 1550 | 5113 | Part Time Wages | 13,461 | 61,753 | 61,753 |
| 1550 | 5122 | FICA Employer's Share | 142,708 | 156,325 | 158,716 |
| 1550 | 5123 | Worker's Compensation | 92 | - | - |
| 1550 | 5131 | SC Regular Retirement | 118,136 | 131,240 | 134,207 |
| 1550 | 5132 | SC Police Retirement | 20,009 | 20,330 | 20,790 |
| Personal Services Expense | | | 2,200,689 | 2,338,092 | 2,388,427 |
| 1550 | 5210 | Office Supplies | 31,312 | 38,828 | 41,317 |
| 1550 | 5213 | Copy Machines | 11,121 | 12,000 | 12,000 |
| 1550 | 5214 | Membership and Dues | 8,960 | 8,000 | 8,000 |
| 1550 | 5215 | Individual Travel | 237 | 500 | 500 |
| 1550 | 5216 | Petrol Oil and Lubricants | 19,159 | 17,187 | 16,884 |
| 1550 | 5217 | Automotive Repairs | 15,094 | 6,668 | 5,092 |
| 1550 | 5219 | Automotive - Non-Contract | 3,566 | 2,849 | 1,500 |
| 1550 | 5221 | Telephone Service | 8,179 | 12,000 | 12,000 |
| 1550 | 5227 | Equipment Repairs | - | 1,060 | 2,500 |
| 1550 | 5262 | Beepers/Cell Phones | 2,085 | 2,500 | 1,060 |
| 1550 | 5264 | Employee Training | - | 792 | 792 |
| 1550 | 5295 | Non-Asset Equipment | 10,739 | - | 1,890 |
| Operating Expense | | | 110,452 | 102,384 | 103,535 |
| 1550 | 5313 | Automotive Equipment | 17,260 | 40,488 | - |
| Capital Outlay | | | 17,260 | 40,488 | - |
| | | | | | |
| Total Expense | | | 2,328,401 | 2,480,964 | 2,491,962 |

Clerk of Court

Mission

To provide the highest level of public service and respond to the needs of the patrons in the judicial system.

- Provide quality public service in an expedient, professional and courteous manner.

Goals and Objectives

- Implement a study to determine a solution to the crowded conditions in the Judicial Center.

- Continue working with the Information Technology Department to create a more “user-friendly” automated system that child support recipients can use to access up-to-date information concerning their child support payments.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$1,924,015 | \$1,998,313 | \$2,049,848 | \$51,535 |
| Operating Expenditures | 433,453 | 388,811 | 404,324 | 15,513 |
| Capital Outlay | 4,153 | - | - | - |
| Total | \$2,361,621 | \$2,387,124 | \$2,454,172 | \$67,048 |
| Authorized FT Positions* | 55 | 55 | 55 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

Clerk of Court

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

The FY07 total budget increased \$67,048 or 2.8%. Personnel expenditures increased \$51,535 or 2.6% due to the county pay for performance program. Operating expenditures were funded at a continuation level.

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.

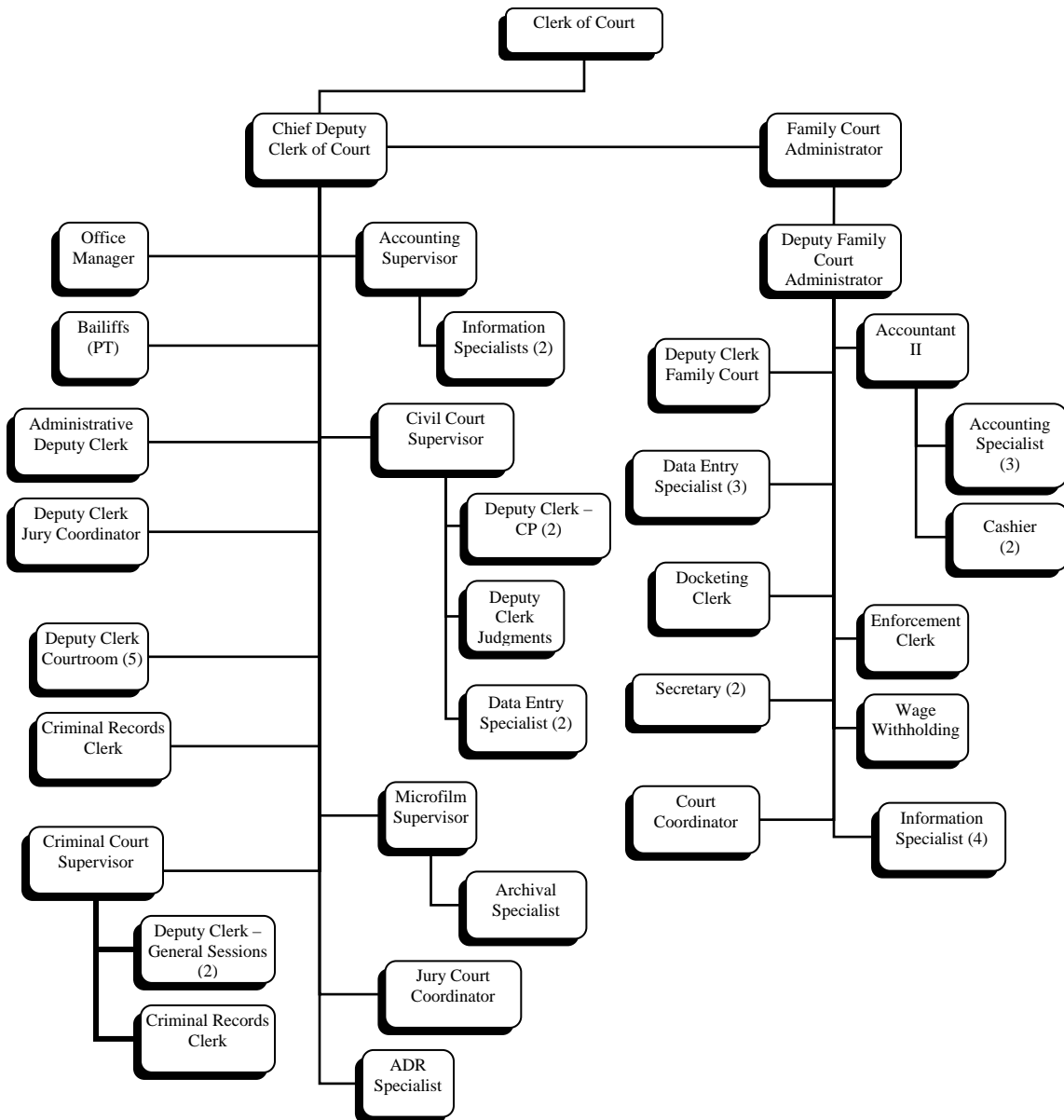
The FY07 budget reflects funding at a continuation level.

Fiscal Plan (*State Judges Telephone*)

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Operating Expenditures | \$3,248 | \$3,960 | \$4,000 | \$40 |
| Total | \$3,248 | \$3,960 | \$4,000 | \$40 |

Clerk of Court

Organization Chart



Clerk of Court

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1570 | 5111 | Salaries and Wages | 1,556,734 | 1,610,646 | 1,648,930 |
| 1570 | 5112 | Overtime | 350 | - | - |
| 1570 | 5113 | Part Time Wages | 24,307 | 19,645 | 19,645 |
| 1570 | 5114 | Per Diem - Board/Bailiff | 108,422 | 110,000 | 110,000 |
| 1570 | 5122 | FICA Employer's Share | 124,387 | 134,002 | 136,061 |
| 1570 | 5123 | Worker's Compensation | 102 | - | - |
| 1570 | 5131 | SC Regular Retirement | 109,713 | 124,020 | 135,212 |
| Personal Services Expense | | | 1,924,015 | 1,998,313 | 2,049,848 |
| 1570 | 5210 | Office Supplies | 46,203 | 49,400 | 62,348 |
| 1570 | 5213 | Copy Machines | 22,764 | 25,000 | 25,000 |
| 1570 | 5214 | Membership and Dues | 50 | 150 | 150 |
| 1570 | 5215 | Individual Travel | 21 | - | - |
| 1570 | 5221 | Telephone Service | 5,678 | 6,000 | 5,000 |
| 1570 | 5226 | Service Contracts | 16,244 | 18,000 | 18,000 |
| 1570 | 5227 | Equipment Repairs | 878 | 1,000 | 1,000 |
| 1570 | 5258 | Witnesses, Jurors, Bailiffs | 266,977 | 280,761 | 280,761 |
| 1570 | 5264 | Employee Training | 3,399 | 4,000 | 4,000 |
| 1570 | 5265 | Professional Services | 44 | 2,000 | 2,000 |
| 1570 | 5271 | Indexing and Binding | 174 | 500 | 500 |
| 1570 | 5295 | Non-Asset Equipment | 37,688 | 2,000 | 5,565 |
| Operating Expense | | | 400,120 | 388,811 | 404,324 |
| 1570 | 5312 | Machines & Other Equipment | 4,153 | - | - |
| Capital Outlay | | | 4,153 | - | - |
| 1570 | 5471 | Program Maintenance & Licensing | 33,333 | - | - |
| Data Processing Expense | | | 33,333 | - | - |
| | | | | | |
| Total Expense | | | 2,361,621 | 2,387,124 | 2,454,172 |

State Judges Telephone

| | | | | | |
|------|------|-------------------|-------|-------|-------|
| 1207 | 5221 | Telephone Service | 3,248 | 3,960 | 4,000 |
|------|------|-------------------|-------|-------|-------|

County Administrator

Mission

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. The Administrator's Office serves as facilitator and problem solver by supporting the County's operating departments as they endeavor to fulfill their own individual missions.

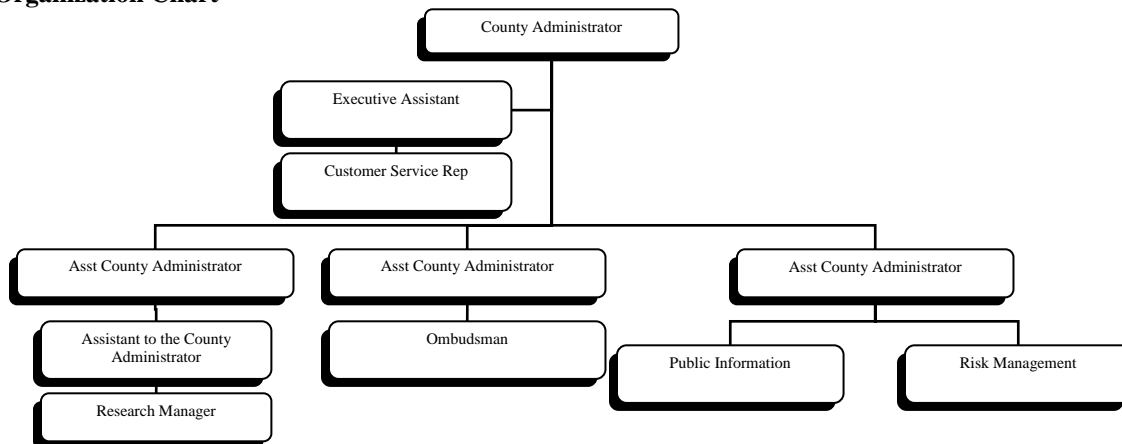
Goals and Objectives

- Provide County Council with relevant information in a timely manner to assist Council in making informed policy decisions.
- Focus resources toward expanding public information and communication through a County newsletter, community forums and other means.
- 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 neighborhoods.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|-------|-------|-------|
| Employees per 1,000 residents | 5.3 | 5.4 | 5.5 |
| General Fund cost per resident | \$299 | \$325 | \$371 |
| # of Worker's compensation claims per 1,000 employees | 156 | 154 | 111 |

Organization Chart



County Administrator

Budget Highlights

County Administrator

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

The FY07 personnel budget increased \$55,106 or 8.4% due to personnel changes in FY06 and the county pay for performance program. The

operating budget decreased slightly due to one-time expenditure in FY06.

The FY06 budget included an increase of \$69,482 or 10.6% from FY05. Personnel expenditures increased \$52,825 or 8.7% due to the county pay for performance program and the addition of a third assistant county administrator during FY05.

Fiscal Plan

| | <u>FY 2005 Actual</u> | <u>FY 2006 Adopted</u> | <u>FY 2007 Adopted</u> | <u>\$ Change</u> |
|--------------------------|---------------------------|----------------------------|----------------------------|----------------------|
| Personal Services | \$609,411 | \$659,008 | \$714,114 | \$55,106 |
| Operating Expenditures | 40,692 | 65,245 | 60,796 | (4,449) |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | \$650,103 | \$724,253 | \$774,910 | \$50,657 |
| Authorized FT Positions* | 8 | 8 | 8 | - |

Office of Public Information

The FY06 budget reflected an increase in personnel expenditures of \$20,566 or 13.5%. This was due to the reclass of the director position and the county pay for performance program. Operating expenditures were funded at a continuation level.

The FY07 budget is funded at a continuation level.

Fiscal Plan

| | <u>FY 2005 Actual</u> | <u>FY 2006 Adopted</u> | <u>FY 2007 Adopted</u> | <u>\$ Change</u> |
|--------------------------|---------------------------|----------------------------|----------------------------|----------------------|
| Personal Services | \$161,412 | \$172,874 | \$161,695 | \$(11,179) |
| Operating Expenditures | 91,004 | 95,407 | 97,720 | 2,313 |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | \$252,416 | \$268,281 | \$259,415 | \$(8,866) |
| Authorized FT Positions* | 3 | 3 | 3 | - |

County Administrator

Risk Management

Total worker's compensation for all general fund departments is included in the Risk Management budget. The total FY07 budget decreased \$188,089 or 3.9%. A portion of fund balance in the amount of \$600,000 was reserved for any additional tort liability claims that may be incurred in the fiscal year over the appropriated amount in the self-funded account.

Workers compensation increased \$266,346 or 8.6% in FY06. This continues to be a concern as workers compensation has increased \$2.2 million in the last five years.

FY06 total risk management budget increased only \$73,993 or 1.6%. The county reduced operating expenditures by \$391,892 through eliminating excess insurance for vehicle and general liability.

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

| | Budget | Experience Factor |
|------|---------------|------------------------------|
| 1999 | \$559,338 | 1.00 |
| 2000 | 788,492 | 1.04 |
| 2001 | 797,258 | 1.11 |
| 2002 | 1,150,649 | 1.43 |
| 2003 | 1,057,646 | 1.41 |
| 2004 | 1,512,092 | 1.42 |
| 2005 | 2,636,615 | 1.71 |
| 2006 | 3,099,405 | 1.83 |
| 2007 | 3,365,751 | 1.96 |

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$2,026,477 | \$3,162,659 | \$3,431,702 | \$269,043 |
| Operating Expenditures | 1,411,565 | 1,627,229 | 1,170,097 | (457,132) |
| Capital Outlay | - | - | - | - |
| Total | \$3,438,042 | \$4,789,888 | \$4,601,799 | \$(188,089) |
| Authorized FT Positions* | 1 | 1 | 1 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

County Administrator

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 1610 | 5111 | Salaries and Wages | 514,597 | 560,593 | 607,367 |
| 1610 | 5112 | Overtime | 470 | - | - |
| 1610 | 5113 | Part Time Wages | 1,996 | 6,140 | 5,940 |
| 1610 | 5118 | Outside Temporary Employee | 9,275 | - | - |
| 1610 | 5119 | County Council Incentive | 9,563 | - | - |
| 1610 | 5122 | FICA Employer's Share | 33,668 | 44,331 | 46,918 |
| 1610 | 5123 | Worker's Compensation | 101 | - | - |
| 1610 | 5131 | SC Regular Retirement | 35,656 | 43,859 | 49,804 |
| 1610 | 5133 | Health Insurance Employer's | 4,085 | 4,085 | 4,085 |
| Personal Services Expense | | | 609,411 | 659,008 | 714,114 |
| 1610 | 5210 | Office Supplies | 7,244 | 10,000 | 10,000 |
| 1610 | 5213 | Copy Machines | 8,579 | 10,000 | 10,000 |
| 1610 | 5214 | Membership and Dues | 5,645 | 5,970 | 5,970 |
| 1610 | 5215 | Individual Travel | - | 9,000 | 9,000 |
| 1610 | 5221 | Telephone Service | 324 | 1,000 | 1,000 |
| 1610 | 5262 | Beepers/Cell Phones | 84 | 3,160 | 3,160 |
| 1610 | 5264 | Employee Training | 14,903 | 11,315 | 11,315 |
| 1610 | 5278.13 | Official Expense - Council | 1,587 | 5,000 | 5,000 |
| 1610 | 5295 | Non-Asset Equipment | 2,326 | 9,800 | 5,351 |
| Operating Expense | | | 40,692 | 65,245 | 60,796 |
| | | | | | |
| Total Expense | | | 650,103 | 724,253 | 774,910 |

County Administration - Office of Public Information

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|------------------------|-------------|--------------|--------------|
| 1611 | 5111 | Salaries and Wages | 141,010 | 149,804 | 139,573 |
| 1611 | 5113 | Part Time Wages | 322 | - | - |
| 1611 | 5122 | FICA Employer's Share | 10,264 | 11,535 | 10,677 |
| 1611 | 5123 | Worker's Compensation | 48 | - | - |
| 1611 | 5131 | SC Regular Retirement | 9,768 | 11,535 | 11,445 |
| Personal Services Expense | | | 161,412 | 172,874 | 161,695 |
| 1611 | 5210 | Office Supplies | 5,419 | 2,000 | 5,213 |
| 1611 | 5212 | Books and Publications | 1,542 | - | - |
| 1611 | 5215 | Individual Travel | 1,768 | - | - |
| 1611 | 5261 | Advertising | 20,349 | 30,507 | 30,507 |
| 1611 | 5264 | Employee Training | 1,946 | 2,000 | 2,000 |
| 1611 | 5265 | Professional Services | 58,510 | 60,000 | 60,000 |
| 1611 | 5295 | Non-Asset Equipment | 1,470 | 900 | - |
| Operating Expense | | | 91,004 | 95,407 | 97,720 |
| | | | | | |
| Total Expense | | | 252,416 | 268,281 | 259,415 |

County Administrator - Risk Management

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1615 | 5111 | Salaries and Wages | 54,299 | 54,813 | 56,928 |
| 1615 | 5122 | FICA Employer's Share | 4,154 | 4,221 | 4,355 |
| 1615 | 5123 | Worker's Compensation | 1,964,278 | 3,099,405 | 3,365,751 |
| 1615 | 5131 | SC Regular Retirement | 3,746 | 4,220 | 4,668 |
| Personal Services Expense | | | 2,026,477 | 3,162,659 | 3,431,702 |
| 1615 | 5256 | Risk Management | (680) | - | - |
| 1615 | 5256.03 | Buildings & Contents | 236,076 | 281,331 | 242,712 |
| 1615 | 5256.04 | Employee Bonds | 11,480 | 11,780 | 11,780 |
| 1615 | 5256.05 | Claims Administration | 58,850 | 65,720 | 65,720 |
| 1615 | 5256.06 | Self Funded Losses | 1,076,488 | 1,190,900 | 775,467 |
| 1615 | 5256.07 | Loss Control Contract | 1,583 | 8,700 | 8,700 |
| 1615 | 5256.08 | Consultants | 4,940 | 4,000 | 4,000 |
| 1615 | 5256.12 | Airport Liability | 8,650 | 9,177 | 9,177 |
| 1615 | 5256.13 | CSX Railroad | 14,178 | 15,041 | 15,041 |
| 1615 | 5256.14 | Property Deductibles | - | 37,500 | 37,500 |
| 1615 | 5295 | Non-Asset Equipment | - | 3,080 | - |
| Operating Expense | | | 1,411,565 | 1,627,229 | 1,170,097 |
| | | | | | |
| Total Expense | | | 3,438,042 | 4,789,888 | 4,601,799 |

Ombudsman's Office

Mission

To serve as an advocate and a central point of contact for the citizens of Richland County who are seeking services of their local government. Staff provides assistance, accurate information, suggestions, and recommendations for the citizens who contact the office.

We serve as a resource for citizens, identify trends, and report potential matters of concerns to County officials. The centralized office maintains a database in which service requests are tracked and monitored.

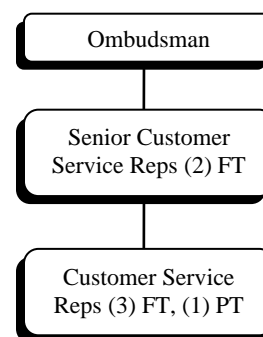
The Ombudsman's Office promotes public confidence in Richland County government by responding to citizen concerns and request for service in an impartial, efficient and timely manner, and to contribute to the improved operation of County government by making recommendations based upon the results.

Staff is committed to providing quality service that is seamless in nature with minimal bureaucracy. Our mission is achieved in a professional atmosphere of respect, understanding and confidentiality. We facilitate fair and equitable resolution for citizen's concerns and requests for service.

Goals and Objectives

- Seek methods to enhance the quality of service delivered to citizens including implementing a quality control program to monitor and measure the level of service provided to internal and external customers.
- Provide seamless service in which citizens can easily access County government through forms and tools for citizens to enter and track their service requests on-line.

Organization Chart



Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|---------|---------|---------|
| Total calls received | 177,843 | 187,061 | 192,673 |
| Total Requests/Concerns Received | 42,172 | 62,982 | 64,871 |
| Requests handled per Customer Service Rep | 7,649 | 11,451 | 11,795 |
| Cost per call | \$1.18 | \$1.18 | \$1.15 |

Ombudsman's Office

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$185,957 | \$185,425 | \$180,676 | \$(4,749) |
| Operating Expenditures | 24,245 | 36,356 | 37,401 | 1,045 |
| Capital Outlay | - | - | 3,500 | 3,500 |
| Total | \$210,202 | \$221,781 | \$221,577 | \$(204) |
| Authorized FT Positions* | 6 | 6 | 6 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

FY07 is funded at a continuation level. The budget includes one time funding to replace a department printer.

FY06 total budget decreased \$204 or 0.09%. Personal Services increased \$6,164 or 3.4% due to the county pay for performance program. The operating budget included one-time funding for the replacement of three computers and for advertising the new online self serve software.

Ombudsman's Office

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1616 | 5111 | Salaries and Wages | 141,168 | 152,929 | 148,227 |
| 1616 | 5112 | Overtime | 2,884 | 2,815 | 2,815 |
| 1616 | 5113 | Part Time Wages | 14,980 | 5,289 | 5,289 |
| 1616 | 5118 | Outside Temporary Employee | 4,959 | - | - |
| 1616 | 5122 | FICA Employer's Share | 12,008 | 12,400 | 11,959 |
| 1616 | 5123 | Worker's Compensation | 10 | - | - |
| 1616 | 5131 | SC Regular Retirement | 9,948 | 11,992 | 12,386 |
| Personal Services Expense | | | 185,957 | 185,425 | 180,676 |
| 1616 | 5210 | Office Supplies | 7,510 | 6,475 | 6,475 |
| 1616 | 5213 | Copy Machines | 939 | 608 | 608 |
| 1616 | 5214 | Membership and Dues | 1,064 | 2,095 | 2,095 |
| 1616 | 5221 | Telephone Service | 2,617 | 3,500 | 3,000 |
| 1616 | 5261 | Advertising | 97 | 8,178 | 8,178 |
| 1616 | 5262 | Beepers/Cell Phones | 675 | 170 | 170 |
| 1616 | 5264 | Employee Training | 9,888 | 12,630 | 12,630 |
| 1616 | 5295 | Non-Asset Equipment | 1,455 | 2,700 | 4,245 |
| Operating Expense | | | 24,245 | 36,356 | 37,401 |
| 1616 | 5315 | Data Processing Equipment | - | - | 3,500 |
| Capital Outlay | | | - | - | 3,500 |
| | | | | | |
| Total Expense | | | 210,202 | 221,781 | 221,577 |

County Attorney

Mission

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

Goals & Objectives

- Provide legal representation and advice for County Council, elected officials, and County employees while meeting the needs and demands of the citizens in the community.
- Update and increase research sources through the use of the Westlaw computerized legal research system to keep abreast of changing laws and court decisions.

- Establish a compensation range commensurate with work experience, level of difficulty and responsibilities that would create promotion and retention of attorneys in the department.

Budget Highlights

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

The FY07 personal services budget increased \$22,980 or 4.7% due to the county pay for performance program. Operating expenditures were funded at a continuation level.

FY06 budget increased \$44,978 or 6.9%. Personnel expenditures increased \$16,378 or 3.4% due to the county pay for performance program. Operating increased \$28,600 due to the computer replacement schedule and for legal fees for outside counsel who specializes in government procurement.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$359,802 | \$492,334 | \$515,314 | \$22,980 |
| Operating Expenditures | 225,023 | 201,785 | 199,736 | (2,049) |
| Capital Outlay | - | - | - | - |
| Total | 584,825 | \$694,119 | \$715,050 | \$20,931 |
| Authorized FT Positions* | 8 | 8 | 8 | - |

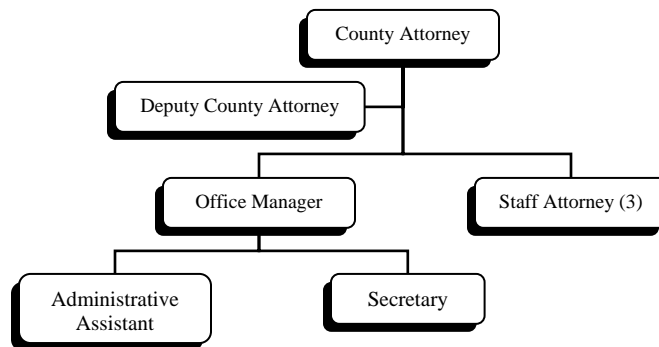
* Detailed list of authorized positions for FY2007 is included in Appendix B

County Attorney

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|------|------|------|
| Incoming Litigation Files processed | 195 | NA | NA |
| Incoming Claim Files processed | 14 | NA | NA |
| Subject Files processed | 38 | NA | NA |
| Grievance Files Processed | 14 | NA | NA |
| Files processed per attorney position | 52.2 | NA | NA |
| Freedom of Information Act Requests processed | 44 | NA | NA |
| Ordinances composed for County Council | 108 | NA | NA |

Organization Chart



County Attorney

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1635 | 5111 | Salaries and Wages | 293,290 | 423,383 | 441,571 |
| 1635 | 5112 | Overtime | - | 1,010 | 1,010 |
| 1635 | 5113 | Part Time Wages | - | 2,400 | 2,400 |
| 1635 | 5118 | Outside Temporary Employee | 25,557 | - | - |
| 1635 | 5122 | FICA Employer's Share | 20,690 | 32,863 | 34,041 |
| 1635 | 5123 | Worker's Compensation | 13 | - | - |
| 1635 | 5131 | SC Regular Retirement | 20,252 | 32,678 | 36,292 |
| Personal Services Expense | | | 359,802 | 492,334 | 515,314 |
| 1635 | 5210 | Office Supplies | 6,328 | 18,500 | 25,051 |
| 1635 | 5213 | Copy Machines | 1,187 | 3,000 | 3,000 |
| 1635 | 5221 | Telephone Service | 198 | 500 | 500 |
| 1635 | 5226 | Service Contracts | (2) | - | - |
| 1635 | 5227 | Equipment Repairs | 20 | 500 | 500 |
| 1635 | 5252 | Small Claims | - | 1,000 | 1,000 |
| 1635 | 5262 | Beepers/Cell Phones | 3,954 | 5,000 | 5,000 |
| 1635 | 5264 | Employee Training | 8,463 | 6,000 | 6,000 |
| 1635 | 5265 | Professional Services | 201,003 | 158,685 | 158,685 |
| 1635 | 5295 | Non-Asset Equipment | 3,872 | 8,600 | - |
| Operating Expense | | | 225,023 | 201,785 | 199,736 |
| | | | | | |
| Total Expense | | | 584,825 | 694,119 | 715,050 |

Board of Registration

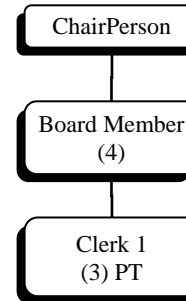
Mission

To register every eligible citizen in Richland County to vote. This office is responsible for all voters being in the correct voting districts for the County Council, House, Senate, Congress, City Council, and School Board. This office is also responsible for absentee and fail-safe voting. We strive to help the citizens in a fast and courteous manner.

Goals and Objectives

- Ensure at least two extra employees are trained and available to answer telephone calls and wait on voters for the primary and general elections. These employees should be available several months prior to the primary.

Organization Chart



Performance Measures

| Measure | FY05 | FY06 | FY07 |
|------------------------|----------|----------|----------|
| Cost per election | \$88,060 | \$38,994 | \$90,271 |
| # of Registered Voters | 195,000 | 200,235 | 210,235 |

Budget Highlights

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

The FY06 personal expenditures increased \$39,734 or 17.4% due to additional overtime and part-time included for upcoming primary and general elections.

The FY07 budget is funded at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$260,454 | \$268,356 | \$266,059 | \$(2,297) |
| Operating Expenditures | 3,726 | 4,603 | 4,753 | 150 |
| Capital Outlay | - | - | - | - |
| Total | \$264,180 | \$272,959 | \$270,812 | \$(2,147) |
| Authorized FT Positions* | 6 | 6 | 6 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Board Of Registration

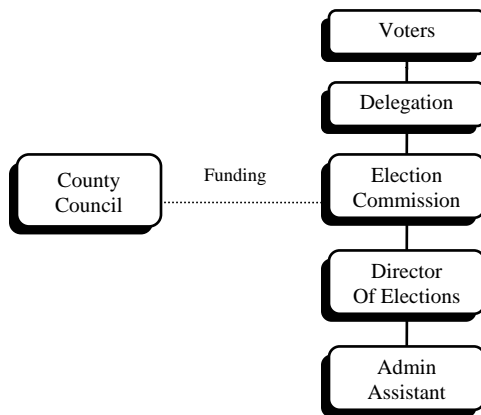
| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1680 | 5111 | Salaries and Wages | 184,678 | 181,789 | 179,086 |
| 1680 | 5112 | Overtime | 14,676 | 8,500 | 8,500 |
| 1680 | 5113 | Part Time Wages | 17,094 | 44,645 | 44,645 |
| 1680 | 5118 | Outside Temporary Employee | 13,629 | 680 | 680 |
| 1680 | 5122 | FICA Employer's Share | 16,148 | 18,090 | 17,766 |
| 1680 | 5123 | Worker's Compensation | 13 | - | - |
| 1680 | 5131 | SC Regular Retirement | 14,216 | 14,652 | 15,382 |
| Personal Services Expense | | | 260,454 | 268,356 | 266,059 |
| 1680 | 5210 | Office Supplies | 2,846 | 3,200 | 3,350 |
| 1680 | 5212 | Books and Publications | - | 78 | 78 |
| 1680 | 5214 | Membership and Dues | 120 | 125 | 125 |
| 1680 | 5221 | Telephone Service | 26 | 200 | 200 |
| 1680 | 5264 | Employee Training | 734 | 1,000 | 1,000 |
| Operating Expense | | | 3,726 | 4,603 | 4,753 |
| | | | | | |
| Total Expense | | | 264,180 | 272,959 | 270,812 |

Election Commission

Mission

To provide each citizen of Richland County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the Constitutions of the United States and the State of South Carolina. We are committed to promoting democracy and public trust in our endeavors to ensure fair and impartial elections.

Organization Chart



Goals and Objectives

- Ensure the integrity of the election process by conducting the elections according to law, maintaining the accuracy of the process and performing duties in an efficient manner.
- Simplify election process and eliminate as many problems and errors as possible by continuing to train and certify election workers, involving neighborhood and community service groups and preparing better training resource materials for poll workers.
- Involve youth in election process by recruiting high school and college students to serve as Election Day workers, conducting student elections in county schools as educational projects and updating election information for students.
- Improve voter education program through more extensive use of the county web site, more extensive use of voter outreach programs, and additional printed material being made available to voters.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|-----------|-----------|------------|
| General, Primary, Special Elections Conducted | 6 | 3 | 4 |
| Provide Municipal Election Assistance | 8 | 4 | 8 |
| Poll Worker Training Classes - Workers Certified | 4 – 67 | 3 – 81 | 4 - 100 |
| Special Review Training sessions - Persons attending | 9 – 1,491 | 4 – 296 | 20 – 1,600 |
| School Elections –Students Voting | 6 – 1,500 | 6 – 1,672 | 10 – 2,300 |
| 16 – 18 year old students workers | 27 | 123 | 250 |
| 18 + year old students | 16 | 59 | 100 |
| TV Spots – features on elections | 12 | 5 | 15 |
| Expanded voter information pages on website | 6 | 3 | 8 |
| Demonstrations of new voting system | N/A | N/A | 250 |

Election Commission

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$226,094 | \$230,899 | \$246,556 | \$15,657 |
| Operating Expenditures | 54,849 | 65,442 | 68,635 | 3,193 |
| Capital Outlay | - | - | - | - |
| Total | \$280,943 | \$296,341 | \$315,191 | \$18,850 |
| Authorized FT Positions* | 2 | 2 | 2 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

Election Commission is funded through the Countywide General Fund. The expenditures roll up into the Executive & Election sub-category for reporting purposes.

The FY07 personal services expenditures increased by \$15,657 or 6.79% due to personnel changes and the county pay for performance program.

Election Commission

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1690 | 5111 | Salaries and Wages | 84,401 | 83,967 | 97,677 |
| 1690 | 5118 | Outside Temporary Employee | 120,950 | 125,000 | 125,000 |
| 1690 | 5114 | Per Diem - Board/Bailiff | 7,860 | 7,800 | 7,800 |
| 1690 | 5122 | FICA Employer's Share | 6,977 | 7,066 | 8,069 |
| 1690 | 5123 | Worker's Compensation | 36 | - | - |
| 1690 | 5131 | SC Regular Retirement | 5,870 | 7,066 | 8,010 |
| Personal Services Expense | | | 226,094 | 230,899 | 246,556 |
| 1690 | 5210 | Office Supplies | 10,525 | 11,100 | 13,192 |
| 1690 | 5213 | Copy Machines | 559 | 600 | 600 |
| 1690 | 5214 | Membership and Dues | 300 | 250 | 250 |
| 1690 | 5215 | Individual Travel | 158 | - | - |
| 1690 | 5216 | Petrol Oil & Lubricants | 977 | 477 | 1,227 |
| 1690 | 5217 | Automotive Repairs | 1,372 | - | 351 |
| 1690 | 5221 | Telephone Service | 655 | 950 | 950 |
| 1690 | 5226 | Service Contracts | 27,694 | 30,500 | 30,500 |
| 1690 | 5227 | Equipment Repairs | - | 100 | 100 |
| 1690 | 5228 | Building Maintenance | - | 100 | 100 |
| 1690 | 5231 | Hand Tools and Sets | - | 24 | 24 |
| 1690 | 5244 | Janitorial Supplies | - | 100 | 100 |
| 1690 | 5253 | Voting Machines | 4,368 | 2,000 | 2,000 |
| 1690 | 5261 | Advertising | 1,248 | 1,250 | 1,250 |
| 1690 | 5262 | Beepers/Cell Phones | 309 | 1,000 | 1,000 |
| 1690 | 5263 | Rent | 425 | 750 | 750 |
| 1690 | 5264 | Employee Training | 966 | 2,000 | 2,000 |
| 1690 | 5265 | Professional Services | 4,193 | 11,741 | 11,741 |
| Operating Expense | | | 53,749 | 62,942 | 66,135 |
| 1690 | 5471 | Program Maintenance & Licensing | 1,100 | 2,500 | 2,500 |
| Data Processing Expense | | | 1,100 | 2,500 | 2,500 |
| | | | | | |
| Total Expense | | | 280,943 | 296,341 | 315,191 |

Auditor

Mission

To determine accurate millage values for the districts of the county to ensure equitable and fair taxation to all citizens of the county. The auditor shall provide accurate billing, prompt, courteous, and efficient service to all citizens of the county while adhering to and staying abreast of the mandates placed upon him by the S.C. Constitution and Code of Laws.

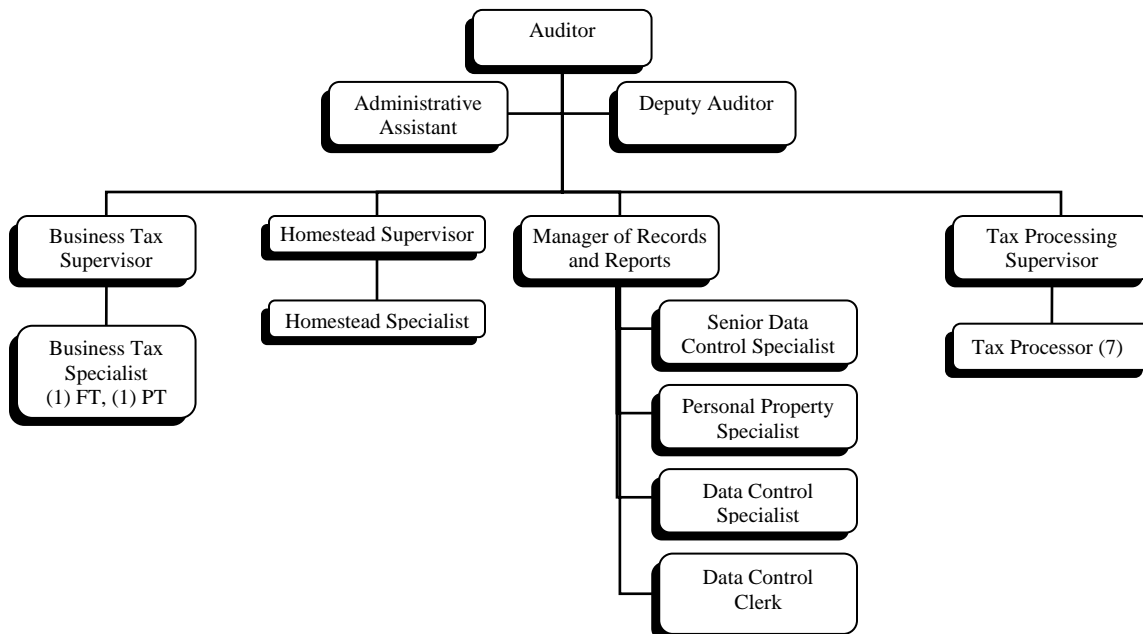
Goals and Objectives

- Provide more accessible services to the citizens of Richland County given the tremendous growth in the outlying areas of the County, in particular the Northeast area.
- Ensure businesses receiving fee-in-lieu of tax agreements are meeting the investment qualifications and are being billed accordingly and in conjunction with State law.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|-------------------------------|--------|--------|--------|
| Cost per tax notice prepared | \$1.73 | \$1.94 | \$1.97 |
| Tax notices prepared/employee | 23,088 | 23,526 | 23,961 |

Organization Chart



Auditor

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$737,988 | \$752,457 | \$769,777 | \$17,320 |
| Operating Expenditures | 52,391 | 156,028 | 159,666 | 3,638 |
| Capital Outlay | 8,170 | 5,600 | 15,000 | 9,400 |
| Total | \$798,549 | \$914,085 | \$944,443 | \$30,358 |
| Authorized FT Positions* | 20 | 20 | 20 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget increased \$30,358 or 3.3%. Personal services increased 2.3% due to the

county pay for performance plan. One-time capital of \$15,000 was budgeted for software.

FY06 personal expenditures increased \$29,547 or 4.1% due to the county pay for performance increases.

Auditor

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1720 | 5111 | Salaries and Wages | 633,120 | 636,177 | 648,663 |
| 1720 | 5113 | Part Time Wages | 12,845 | 17,000 | 17,000 |
| 1720 | 5122 | FICA Employer's Share | 47,885 | 50,295 | 50,923 |
| 1720 | 5123 | Worker's Compensation | 40 | - | - |
| 1720 | 5131 | SC Regular Retirement | 44,098 | 48,985 | 53,191 |
| Personal Services Expense | | | 737,988 | 752,457 | 769,777 |
| 1720 | 5210 | Office Supplies | 89 | 90,000 | 90,000 |
| 1720 | 5213 | Copy Machines | 1,279 | 2,500 | 2,500 |
| 1720 | 5214 | Membership and Dues | 645 | 750 | 750 |
| 1720 | 5215 | Individual Travel | - | 200 | 200 |
| 1720 | 5221 | Telephone Service | 2,211 | 2,500 | 2,500 |
| 1720 | 5226 | Service Contracts | 1,673 | 2,800 | 2,800 |
| 1720 | 5262 | Beepers/Cell Phones | 861 | 1,100 | 1,100 |
| 1720 | 5264 | Employee Training | 12,693 | 16,178 | 16,178 |
| 1720 | 5295 | Non-Asset Equipment | 618 | 8,000 | 5,614 |
| Operating Expense | | | 20,069 | 124,028 | 121,642 |
| 1720 | 5315 | Data Processing Equipment | - | 5,600 | - |
| 1720 | 5316 | Software | 8,170 | - | 15,000 |
| Capital Outlay | | | 8,170 | 5,600 | 15,000 |
| 1720 | 5418 | Data Processing | 498 | - | - |
| 1720 | 5426 | Computer Equipment Maintenance | 3,824 | 4,000 | 4,000 |
| 1720 | 5463 | Rent or Lease Payment | - | - | 6,024 |
| 1720 | 5471 | Program Maintenance & Licensing | 28,000 | 28,000 | 28,000 |
| Data Processing Expense | | | 32,322 | 32,000 | 38,024 |
| | | | | | |
| Total Expense | | | 798,549 | 914,085 | 944,443 |

Treasurer

Mission

To collect all current and delinquent taxes, special assessments and oversee the proper disbursement to all county agencies, schools, municipalities and special purpose districts. Revenues received from county departments, state and federal government are recorded and disbursed pursuant to applicable laws and regulations.

The Treasurer's Office will make it as easy as possible for Richland County taxpayers to meet their obligation to government. The Treasurer's Office will assist citizens in a friendly and professional manner. The Treasurer's Office will be dedicated to improving tax processing, providing timely information, guarding taxpayer dollars, and distributing funds as directed.

Goals and Objectives

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

Budget Highlights

Treasurer

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

The FY07 budget increased \$38,439 or 4.3%. This increase is due to the county pay for performance program and additional operating costs associated with the DMV decals. The revenue for this program is estimated at \$170,000 for FY07.

The FY06 total budget increased \$20,656 or 2.4%. Personal services increased \$30,000 due to the county pay for performance program and a new accountant II position approved in FY05, resulting in a decrease in part-time wages of \$10,000.

The FY06 increase to operating is for DMV decal issuance costs. The county receives \$1/decal.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$783,732 | \$780,033 | \$820,022 | \$39,989 |
| Operating Expenditures | 70,682 | 102,490 | 111,540 | 9,050 |
| Capital Outlay | 4,770 | 10,600 | - | (10,600) |
| Total | \$859,184 | \$893,123 | \$931,562 | \$38,439 |
| Authorized FT Positions* | 20 | 20 | 20 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Treasurer

Taxes at Tax Sale

This division of the Treasurer accounts for the fees and expenditures associated with the sell and collection of delinquent taxes. 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 FY07 budget is funded consistent with the fees expected to be collected. This budget includes an additional position, Senior Account Technician, transferred from the Treasurer's budget.

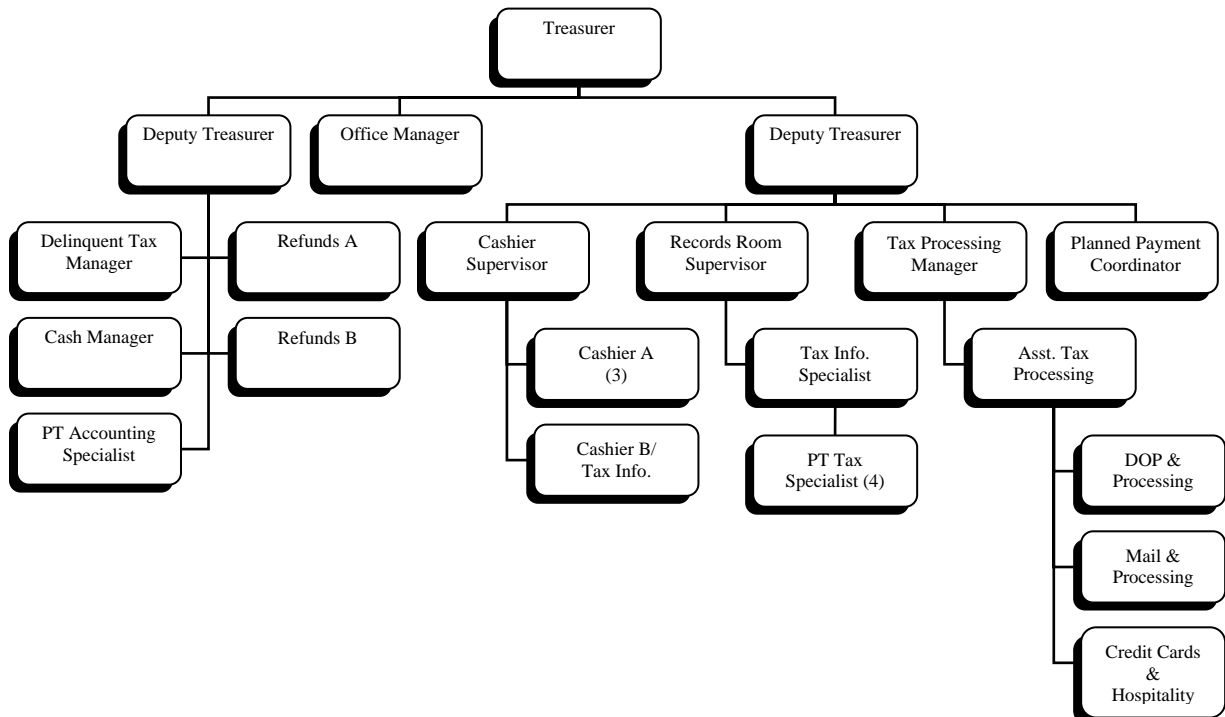
FY06 was funded at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|-------------------|
| Personal Services | \$304,265 | \$333,750 | \$324,985 | \$(8,765) |
| Operating Expenditures | 197,646 | 286,750 | 279,600 | (7,150) |
| Capital Outlay | - | - | - | - |
| Total | \$501,911 | \$620,500 | \$604,585 | \$(15,915) |
| Authorized FT Positions* | 4 | 5 | 6 | 1 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Treasurer

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1730 | 5111 | Salaries and Wages | 631,806 | 635,840 | 666,950 |
| 1730 | 5112 | Overtime | 2,033 | 6,500 | 6,500 |
| 1730 | 5113 | Part Time Wages | 53,075 | 36,000 | 37,000 |
| 1730 | 5122 | FICA Employer's Share | 51,034 | 52,232 | 54,349 |
| 1730 | 5123 | Worker's Compensation | 40 | - | - |
| 1730 | 5131 | SC Regular Retirement | 45,744 | 49,461 | 55,223 |
| Personal Services Expense | | | 783,732 | 780,033 | 820,022 |
| 1730 | 5210 | Office Supplies | 15,502 | 37,500 | 50,350 |
| 1730 | 5213 | Copy Machines | 1,089 | 2,300 | 2,300 |
| 1730 | 5214 | Membership and Dues | 783 | 1,000 | 800 |
| 1730 | 5215 | Individual Travel | 301 | 300 | 300 |
| 1730 | 5221 | Telephone Service | 3,172 | 4,500 | 4,500 |
| 1730 | 5226 | Service Contracts | 882 | 950 | 950 |
| 1730 | 5227 | Equipment Repairs | - | 300 | 300 |
| 1730 | 5262 | Beepers/Cell Phones | 321 | 450 | 650 |
| 1730 | 5264 | Employee Training | 5,411 | 7,000 | 6,000 |
| 1730 | 5295 | Non-Asset Equipment | 6,462 | 7,500 | 2,100 |
| Operating Expense | | | 33,923 | 61,800 | 68,250 |
| 1730 | 5312 | Machines & Other Equipment | 4,770 | 10,600 | - |
| Capital Outlay | | | 4,770 | 10,600 | - |
| 1730 | 5418 | Data Processing | 5,263 | 10,000 | 10,000 |
| 1730 | 5426 | Computer Equipment Maintenance | 3,856 | 4,000 | 5,600 |
| 1730 | 5471 | Program Maintenance & Licensing | 27,640 | 26,690 | 27,690 |
| Data Processing Expense | | | 36,759 | 40,690 | 43,290 |
| | | | | | |
| Total Expense | | | 859,184 | 893,123 | 931,562 |

Taxes At Tax Sale

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 7510 | 5111 | Salaries and Wages | 191,214 | 203,178 | 199,393 |
| 7510 | 5112 | Overtime | 33,237 | 30,000 | 25,000 |
| 7510 | 5113 | Part Time Wages | 19,407 | 30,000 | 30,000 |
| 7510 | 5114 | Per Diem - Board/Baliff | - | 2,500 | - |
| 7510 | 5122 | FICA Employer's Share | 18,370 | 20,457 | 19,844 |
| 7510 | 5123 | Worker's Compensation | 77 | 122 | 132 |
| 7510 | 5131 | SC Regular Retirement | 15,816 | 18,147 | 21,270 |
| 7510 | 5133 | Group Insurance Employer | 24,169 | 27,478 | 27,478 |
| 7510 | 5137 | Dental Insurance - Employer | 1,567 | 1,493 | 1,493 |
| 7510 | 5138 | Life Insurance - Employer | 408 | 375 | 375 |
| Personal Services Expense | | | 304,265 | 333,750 | 324,985 |
| 7510 | 5210 | Office Supplies | 18,088 | 30,000 | 26,000 |
| 7510 | 5211 | Postage | 90,721 | 120,000 | 120,000 |
| 7510 | 5214 | Membership | - | - | 200 |
| 7510 | 5216 | Petrol Oil and Lubricant | - | 250 | - |
| 7510 | 5261 | Advertising | 76,734 | 130,000 | 110,000 |
| 7510 | 5264 | Employee Training | - | - | 1,000 |
| 7510 | 5265 | Professional Services | 5,310 | 5,500 | 7,000 |
| 7510 | 5295 | Non-Asset Equipment | 692 | 1,000 | 2,000 |
| Operating Expense | | | 191,545 | 286,750 | 266,200 |
| 7510 | 5312 | Machines & Other Equipment | 6,101 | - | - |
| 7510 | 5418 | Data Processing | - | - | 13,400 |
| Data Processing Expense | | | 6,101 | - | 13,400 |
| | | | | | |
| Total Expense | | | 501,911 | 620,500 | 604,585 |

Business Service Center

Mission

To serve the diverse business community in Richland County as conveniently as possible while collecting business-related revenues, issuing business-related licenses and permits, and enforcing the County's requirements associated with doing business in Richland County as effectively and efficiently as possible.

Goals and Objectives

- Increase the convenience to businesses by expanding the scope of the Business Service Center, increasing information provided on the website and reaching 15% online renewals of business license renewals and other business payments.
- Improve effectiveness by determining the number of businesses renewing by April 15, 2007, cross-referencing Business Service Center businesses with other sources of business identification, and determining the level of compliance among businesses via inspections and audits.
- Improve efficiency of the Business Service Center by determining the cost per business license, cost per inspection, and cost per audit.
- Improve equipment and personnel usage by determining the ratio of employee office hours to field hours, ratio of walk-in renewals to mail-in renewals, and miles driven for inspections and audits.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|------|------|-------|
| Online payments | N/A | N/A | 1,800 |
| Tourism Development Fee payments | N/A | N/A | 50 |
| Peddlers Licenses issued | N/A | N/A | 20 |
| Fireworks Permits issued | N/A | N/A | 40 |
| New pages of information added to website | N/A | 10 | 15 |
| Relationships with business-related agencies | N/A | N/A | 10 |

Business Service Center

Budget Highlights

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

Richland County created the Business Service Center and took over the collection of business

license fees from the city in January 2006. It is estimated that \$5.9 million will be collected in business license revenue in FY07.

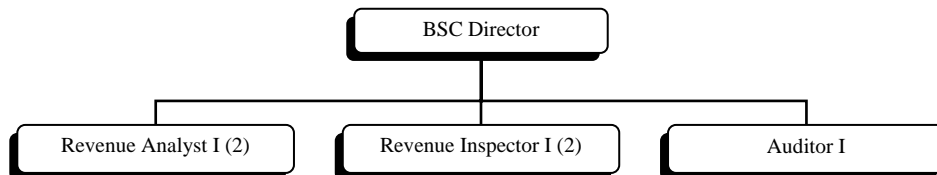
Three new positions were approved for the Business Service Center in FY07: an auditor and two revenue inspectors.

Fiscal Plan

| | <u>FY 2005 Actual</u> | <u>FY 2006 Adopted</u> | <u>FY 2007 Adopted</u> | <u>\$ Change</u> |
|--------------------------|---------------------------|----------------------------|----------------------------|----------------------|
| Personal Services | - | - | \$225,411 | \$225,411 |
| Operating Expenditures | - | - | 96,091 | 96,091 |
| Capital Outlay | - | - | - | - |
| Total | - | - | \$321,502 | \$321,502 |
| Authorized FT Positions* | - | - | 6 | 6 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Business Service Center

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-------------------------------|-------------|--------------|--------------|
| 1740 | 5111 | Salaries and Wages | - | - | 192,948 |
| 1740 | 5112 | Overtime | - | - | 457 |
| 1740 | 5118 | Temporary Help - From Outside | - | - | 1,351 |
| 1740 | 5122 | FICA Employer's Share | - | - | 14,795 |
| 1740 | 5131 | SC Regular Retirement | - | - | 15,860 |
| Personal Services Expense | | | - | - | 225,411 |
| 1740 | 5210 | Office Supplies | - | - | 10,090 |
| 1740 | 5212 | Books and Publication | - | - | 1,000 |
| 1740 | 5213 | Copy Machines | - | - | 1,000 |
| 1740 | 5214 | Membership | - | - | 600 |
| 1740 | 5215 | Individual Travel | - | - | 500 |
| 1740 | 5216 | Petrol Oil and Lubricant | - | - | 11,100 |
| 1740 | 5217 | Automotive Repairs | - | - | 1,931 |
| 1740 | 5219 | Automotive - NonContract | - | - | 1,000 |
| 1740 | 5262 | Beepers/Cell Telephone | - | - | 1,850 |
| 1740 | 5241 | Uniforms and Equipment | - | - | 300 |
| 1740 | 5261 | Advertising | - | - | 6,000 |
| 1740 | 5264 | Employee Training | - | - | 6,100 |
| 1740 | 5265 | Professional Service | - | - | 3,720 |
| 1740 | 5295 | Non-Capital Assets | - | - | 50,900 |
| Operating Expense | | | - | - | 96,091 |
| | | | | | |
| Total Expense | | | - | - | 321,502 |

Assessment Appeals

Mission

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

- Hear all grievances and appeals from the valuation and assessment fixed by law.
- 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.

Goals and Objectives

- Equalize the value of all real property of the county.
- Maintain a sales assessment ratio of less than 95% overall.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|----------------------------------|---------|---------|---------|
| Property Totals | 150,956 | 155,382 | 159,807 |
| Mobile Homes | 10,923 | 10,923 | 8,751 |
| Appeals – request for review | 9,078 | 416 | 220 |
| Appeals to Board | 102 | 12 | 20 |
| Appeals heard | 66 | 20 | 5 |
| Assessment Ratio – less than 95% | 66% | 0% | 2% |

Budget Highlights

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.

FY07 is funded at a continuation level.

The FY06 budget reflected an increase associated with handling appeals due to property reassessment.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$930 | \$11,520 | \$11,520 | - |
| Operating Expenditures | - | 1,250 | 1,250 | - |
| Capital Outlay | - | - | - | - |
| Total | \$930 | \$12,770 | \$12,770 | - |

Assessment Appeals

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|----------------|--------------------------|----------------|-----------------|-----------------|
| 1750 | 5114 | Per Diem - Board/Bailiff | 930 | 11,520 | 11,520 |
| 1750 | 5122 | FICA Employer's Share | - | - | - |
| 1750 | 5131 | SC Regular Retirement | - | - | - |
| Personal Services Expense | | | 930 | 11,520 | 11,520 |
| 1750 | 5210 | Office Supplies | - | 1,250 | 1,250 |
| Operating Expense | | | - | 1,250 | 1,250 |
| | | | | | |
| Total Expense | | | 930 | 12,770 | 12,770 |

Assessor's Office

Mission

To appraise and list all real property, 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

- Find, fix and identify all property and to value all real property so as to reflect its proper valuation for the purpose of taxation for Richland County.
- Provide accurate and current records of all new construction completed on a yearly basis.
- Develop a fair and equitable valuation system for Richland County to ensure that each taxpayer pays only his fair share of taxes
- Maintain an index of inequality of less than 10%

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|------------------------------|------------------|------------------|------------------|
| Deeds Processed | 16,767 | 18,514 | 19,434 |
| Legal Residence Applications | 10,500 | 10,000 | 10,000 |
| New Lots Mapped | 2,533 | 3,000 | 3,623 |
| New Tax Maps Revised | 10 | 20 | 20 |
| New Lots Appraised | 3,764 | 4,425 | 4,500 |
| New Buildings Appraised | 2,502 | 2,218 | 2,500 |
| New Mobile Homes Appraised | 500 | 500 | 500 |
| Reviews for current tax year | 275 | No Report | 260 |
| Parcel Count | 147,763 | No Report | 159,807 |
| Total real property | \$16,627,000,000 | \$17,125,810,000 | \$18,158,389,900 |
| Index of Inequality | 7.5% | No Report | NA |

Budget Highlights

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

The FY07 budget only increased \$9,901 or 0.6% due to one-time operating expenditures in FY06.

The FY06 budget decreased \$36,703 or 2.2% due to two positions, a Systems Manager and Computer Programmer, transferred to the IT department, and a reduction of one-time cost in FY05. Operating increased \$21,628 for equipment replacement for the Mapping division.

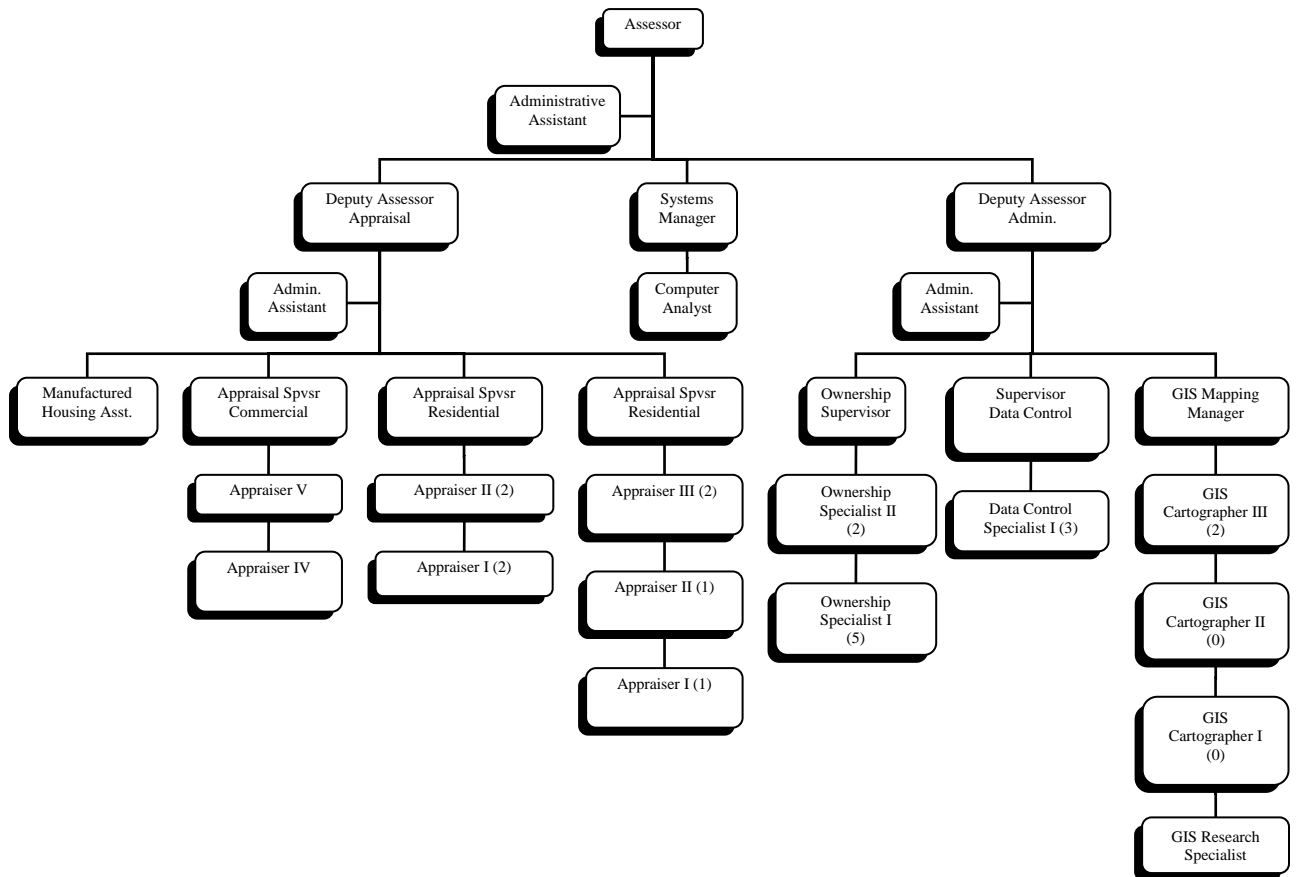
Assessor's Office

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$1,372,907 | \$1,372,314 | \$1,394,814 | \$22,500 |
| Operating Expenditures | 178,051 | 221,468 | 189,067 | (32,401) |
| Capital Outlay | 24,990 | 15,000 | 15,000 | - |
| Total | \$1,575,948 | \$1,608,782 | \$1,598,881 | \$(9,901) |
| Authorized FT Positions* | 38 | 36 | 36 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Assessor's Office

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1755 | 5111 | Salaries and Wages | 1,176,607 | 1,159,392 | 1,174,298 |
| 1755 | 5112 | Overtime | 1 | 6,000 | 6,000 |
| 1755 | 5113 | Part Time Wages | 25,662 | 25,489 | 25,489 |
| 1755 | 5122 | FICA Employer's Share | 89,429 | 91,698 | 92,243 |
| 1755 | 5123 | Worker's Compensation | 311 | - | - |
| 1755 | 5131 | SC Regular Retirement | 80,897 | 89,735 | 96,784 |
| Personal Services Expense | | | 1,372,907 | 1,372,314 | 1,394,814 |
| 1755 | 5210 | Office Supplies | 22,685 | 25,198 | 24,000 |
| 1755 | 5212 | Books and Publications | 4,999 | 3,700 | 3,000 |
| 1755 | 5213 | Copy Machines | 9,783 | 17,000 | 10,900 |
| 1755 | 5214 | Membership and Dues | 6,905 | 7,160 | 6,177 |
| 1755 | 5215 | Individual Travel | 6,482 | 9,000 | 7,000 |
| 1755 | 5216 | Petrol Oil and Lubricants | 5,026 | 7,000 | 6,779 |
| 1755 | 5217 | Automotive Repairs | 8,233 | 6,668 | 4,916 |
| 1755 | 5219 | Automotive - Non-Contract | 4,099 | 4,749 | 4,500 |
| 1755 | 5221 | Telephone Service | 1,226 | 1,500 | 1,500 |
| 1755 | 5226 | Service Contracts | 144 | 200 | 200 |
| 1755 | 5227 | Equipment Repairs | - | 1,000 | 1,000 |
| 1755 | 5241 | Uniforms and Equipment | - | 1,500 | 1,500 |
| 1755 | 5262 | Beepers/Cell Phones | 514 | 560 | 300 |
| 1755 | 5264 | Employee Training | 12,117 | 21,038 | 21,038 |
| 1755 | 5272 | Special Contracts | 17,302 | 13,000 | 13,355 |
| 1755 | 5295 | Non-Asset Equipment | 3,944 | 20,571 | 6,938 |
| Operating Expense | | | 103,459 | 139,844 | 113,103 |
| 1755 | 5313 | Automotive Equipment | 24,990 | 15,000 | 15,000 |
| Capital Outlay | | | 24,990 | 15,000 | 15,000 |
| 1755 | 5426 | Computer Equipment Maintenance | 12,840 | 16,134 | 11,033 |
| 1755 | 5463 | Rent of Lease Payments | 60,971 | 60,000 | 60,000 |
| 1755 | 5471 | Program Maintenance & Licensing | 781 | 5,490 | 4,931 |
| Data Processing Expense | | | 74,592 | 81,624 | 75,964 |
| | | | | | |
| Total Expense | | | 1,575,948 | 1,608,782 | 1,598,881 |

Finance

Mission

To provide accounting, financial operations and reporting services to County departments, citizens and other users of the County financial information. Finance manages, directs, and safeguards the assets of Richland County in an efficient, effective and appropriate manner.

Goals and Objectives

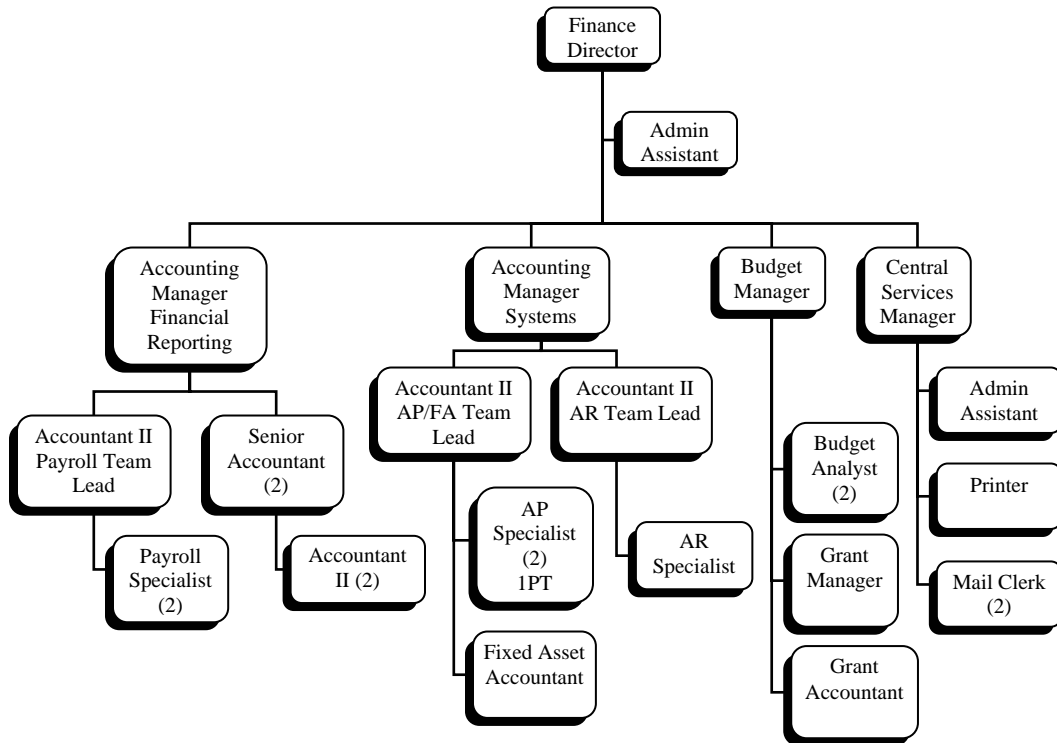
- Complete the annual audit in compliance with the new GASB Reporting Model and the CAFR published by January.
- Develop a month-end close process within 45 days of month-end
- Develop division performance standards and reporting method
- Assist the County Administrator in the development and recommendation of a balanced and responsible budget for presentation to County Council annually.
- Increase the financial impact of grant funding to the County.
- Submit the approved budget document for review under the Government Finance Officers Association Distinguished Budget Presentation Award program.
- Improve the efficiency of operations and reduce costs in Central Services.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|---------|---------|---------|
| Audited CAFR published | 12/1/05 | 12/1/06 | 1/1/07 |
| Month-end closing (days after month-end) | 10 days | 10 days | 45 days |
| Budget Book published within 90 days of 3 rd reading | Yes | Yes | Yes |
| Budget Transfers processed within 2 business days | 99% | 99% | 99% |
| # of exceptions on grant reimbursement filings | -0- | -0- | -0- |

Finance

Organization Chart



Budget Highlights

Finance

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

The FY07 total budget increased \$280,445 or 35.5% due to a reorganization plan in FY06 that added four new positions and restructured

several other positions. This plan brought the Budget function back under the Finance director.

FY06 budget reflects an increase of \$24,605 or 3.2%. Personnel increased \$31,007 or 5.3% due to the county pay for performance program.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$594,239 | \$612,586 | \$873,718 | \$261,132 |
| Operating Expenditures | 171,580 | 173,305 | 197,618 | 24,313 |
| Capital Outlay | - | 5,000 | - | (5,000) |
| Total | \$765,819 | \$790,891 | \$1,071,336 | \$280,445 |
| Authorized FT Positions* | 13 | 13 | 17 | 4 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Finance

Budget

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

that moved the Budget function back under the Finance director.

FY06 was funded at a continuation level.

FY07 budget decreased \$52,716 or 16.6% due to the reorganization of the Finance Department

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$281,810 | \$288,268 | \$236,842 | \$(51,426) |
| Operating Expenditures | 24,034 | 28,719 | 27,429 | (1,290) |
| Capital Outlay | - | - | - | - |
| Total | \$305,844 | \$316,987 | \$264,271 | \$(52,716) |
| Authorized FT Positions* | 5 | 5 | 5 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Central Services

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

FY06 budget reflects an increase of \$57,494 or 8.9%. This increase is due to a one-time capital expenditure of \$29,230, an increase to county-wide postage of \$23,000, and the county pay for performance program.

FY07 budget is funded at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$175,387 | \$178,807 | \$185,228 | \$6,421 |
| Operating Expenditures | 561,946 | 496,391 | 515,839 | 19,448 |
| Capital Outlay | - | 29,230 | - | (29,230) |
| Total | \$737,333 | \$704,428 | \$701,067 | \$(3,361) |
| Authorized FT Positions* | 5 | 5 | 5 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Finance

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1809 | 5111 | Salaries and Wages | 516,798 | 530,337 | 753,680 |
| 1809 | 5112 | Overtime | - | 500 | 500 |
| 1809 | 5118 | Outside Temporary Employee | 4,157 | - | - |
| 1809 | 5122 | FICA Employer's Share | 37,574 | 40,874 | 57,695 |
| 1809 | 5123 | Worker's Compensation | 61 | - | - |
| 1809 | 5131 | SC Regular Retirement | 35,649 | 40,875 | 61,843 |
| Personal Services Expense | | | 594,239 | 612,586 | 873,718 |
| 1809 | 5210 | Office Supplies | 27,602 | 30,000 | 30,000 |
| 1809 | 5213 | Copy Machines | 2,001 | 3,625 | 3,625 |
| 1809 | 5214 | Membership and Dues | 1,444 | 1,500 | 1,500 |
| 1809 | 5215 | Individual Travel | 35 | 250 | 250 |
| 1809 | 5221 | Telephone Service | 179 | 500 | 500 |
| 1809 | 5226 | Service Contracts | 1,273 | 1,500 | 1,500 |
| 1809 | 5227 | Equipment Repairs | 160 | 200 | 200 |
| 1809 | 5264 | Employee Training | 6,204 | 8,000 | 8,000 |
| 1809 | 5265 | Professional Services | 20,000 | 20,000 | 20,000 |
| 1809 | 5272 | Special Contracts | 27,402 | 25,000 | 50,783 |
| 1809 | 5275 | Audit | 80,000 | 80,000 | 80,000 |
| 1809 | 5295 | Non-Asset Equipment | 5,280 | 2,730 | 1,260 |
| Operating Expense | | | 171,580 | 173,305 | 197,618 |
| 1809 | 5312 | Machines & Other Equipment | - | 5,000 | - |
| Capital Outlay | | | - | 5,000 | - |
| | | | | | |
| Total Expense | | | 765,819 | 790,891 | 1,071,336 |

Budget

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|----------------|----------------------------|----------------|-----------------|-----------------|
| 1808 | 5111 | Salaries and Wages | 245,040 | 243,417 | 198,534 |
| 1808 | 5113 | Part Time Wages | 100 | 6,840 | 6,840 |
| 1808 | 5118 | Outside Temporary Employee | 1,970 | - | - |
| 1808 | 5122 | FICA Employer's Share | 17,873 | 19,270 | 15,188 |
| 1808 | 5123 | Worker's Compensation | 16 | - | - |
| 1808 | 5131 | SC Regular Retirement | 16,811 | 18,741 | 16,280 |
| Personal Services Expense | | | 281,810 | 288,268 | 236,842 |
| 1808 | 5210 | Office Supplies | 8,918 | 12,350 | 12,350 |
| 1808 | 5212 | Books and Publications | 131 | 863 | 863 |
| 1808 | 5213 | Copy Machines | 1,029 | 1,200 | 1,200 |
| 1808 | 5214 | Memberships and Dues | 1,113 | 1,350 | 1,350 |
| 1808 | 5215 | Individual Travel | - | 520 | 520 |
| 1808 | 5221 | Telephone Service | 3 | 50 | 50 |
| 1808 | 5261 | Advertising | 703 | 4,500 | 4,500 |
| 1808 | 5264 | Employee Training | 8,809 | 5,086 | 5,086 |
| 1808 | 5295 | Non-Asset Equipment | 3,328 | 2,800 | 1,510 |
| Operating Expense | | | 24,034 | 28,719 | 27,429 |
| | | | | | |
| Total Expense | | | 305,844 | 316,987 | 264,271 |

Central Services

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1850 | 5111 | Salaries and Wages | 153,624 | 154,945 | 159,886 |
| 1850 | 5122 | FICA Employer's Share | 11,074 | 11,931 | 12,231 |
| 1850 | 5123 | Worker's Compensation | 90 | - | - |
| 1850 | 5131 | SC Regular Retirement | 10,599 | 11,931 | 13,111 |
| Personal Services Expense | | | 175,387 | 178,807 | 185,228 |
| 1850 | 5210 | Office Supplies | (4,383) | 1,000 | 1,000 |
| 1850 | 5211 | Postage | 550,683 | 474,199 | 474,199 |
| 1850 | 5213 | Copy Machines | (2,458) | 2,000 | 2,000 |
| 1850 | 5214 | Membership and Dues | 60 | 100 | 100 |
| 1850 | 5216 | Petrol Oil and Lubricants | 2,534 | 1,910 | 2,860 |
| 1850 | 5217 | Automotive Repairs | 4,117 | 1,667 | 1,931 |
| 1850 | 5219 | Automotive - Non-Contract | 79 | 950 | 1,500 |
| 1850 | 5221 | Telephone Service | 16 | 100 | 100 |
| 1850 | 5226 | Service Contracts | 10,730 | 13,465 | 13,465 |
| 1850 | 5262 | Beepers/Cell Phones | 568 | 1,000 | 1,000 |
| 1850 | 5295 | Non-Asset Equipment | - | - | 17,684 |
| Operating Expense | | | 561,946 | 496,391 | 515,839 |
| 1850 | 5312 | Machines & Other Equipment | - | 29,230 | - |
| Capital Outlay | | | - | 29,230 | - |
| | | | | | |
| Total Expense | | | 737,333 | 704,428 | 701,067 |

Procurement

Mission

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

Goals and Objectives

- Provide quality and effective support to customers, ensuring a dependable source of supply and maintaining an optimum balance of quality and cost.
- 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.
- Reduce cost and maximize efficiency by requiring "Just In Time" doorstep delivery, maintaining a continuous competitive environment and increasing participation in cooperative purchases.
- Improve quality by working to attain "Zero Defect", improvising "risk management", improving the planning schedule and continuing training.
- Update the Procurement Standard Operating Procedures and Code of Ordinances.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|------------|------------|------------|
| Administrative Processing Time – Purchase Orders | 24 hours | 24 hours | 24 hours |
| Administrative Processing Time – Formal Solicitations | 30-60 days | 30-60 days | 30-60 days |
| Administrative Processing Time – Informal Solicitations | | | |
| -Emergency | 2 hours | 2 hours | 2 hours |
| -Under \$1,500 | 3 days | 3 days | 3 days |
| -\$1,501 - \$15,000 | 7 days | 7 days | 7 days |
| Decimation of information | 92% | 95% | 95% |
| Cost per Procurement Transaction | \$120.76 | \$98.82 | \$122.03 |
| Participation in Cooperative purchasing | 45% | 50% | 50% |
| Issue solicitations by e-mail | 92% | 95% | 95% |
| Purchase orders processed | 2,217 | 3,008 | 2,200 |
| Purchase orders processed per buyer | 739 | 1,003 | 733 |
| Consolidate similar purchases from departments | 45% | 50% | 50% |

Procurement

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$283,223 | \$292,262 | \$297,453 | \$5,191 |
| Operating Expenditures | 16,859 | 16,653 | 19,831 | 3,278 |
| Capital Outlay | - | - | - | - |
| Total | \$300,082 | \$308,915 | \$317,284 | \$8,369 |
| Authorized FT Positions* | 7 | 7 | 7 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

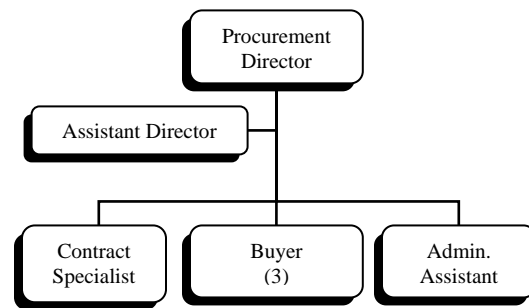
Budget Highlights

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

The FY07 budget increased \$8,369 or 2.7% due to the county pay for performance program and one-time operating costs.

FY06 was funded at a continuation level.

Organization Chart



Procurement

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1811 | 5111 | Salaries and Wages | 245,434 | 253,260 | 256,757 |
| 1811 | 5112 | Overtime | 1,202 | - | - |
| 1811 | 5118 | Outside Temporary Employee | 1,572 | - | - |
| 1811 | 5122 | FICA Employer's Share | 17,982 | 19,501 | 19,642 |
| 1811 | 5123 | Worker's Compensation | 15 | - | - |
| 1811 | 5131 | SC Regular Retirement | 17,018 | 19,501 | 21,054 |
| Personal Services Expense | | | 283,223 | 292,262 | 297,453 |
| 1811 | 5210 | Office Supplies | 1,008 | 4,613 | 4,613 |
| 1811 | 5213 | Copy Machines | 1,416 | 2,000 | 2,000 |
| 1811 | 5214 | Membership and Dues | 966 | 1,000 | 1,000 |
| 1811 | 5215 | Individual Travel | 729 | 1,000 | 1,000 |
| 1811 | 5221 | Telephone Service | 327 | 400 | 400 |
| 1811 | 5227 | Equipment Repairs | 96 | 140 | 140 |
| 1811 | 5261 | Advertising | 2,400 | 4,000 | 4,000 |
| 1811 | 5262 | Beepers/Cell Phones | 409 | 500 | 500 |
| 1811 | 5264 | Employee Training | 4,214 | 3,000 | 3,553 |
| 1811 | 5295 | Non-Asset Equipment | 5,294 | - | 2,625 |
| Operating Expense | | | 16,859 | 16,653 | 19,831 |
| | | | | | |
| Total Expense | | | 300,082 | 308,915 | 317,284 |

Court Appointed Special Advocates

Mission

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.

Goals and Objectives

- Increase the volunteer pool until a volunteer advocate can be provided to 90% of the children before the court by recruiting through public outreach and publications, establishing a program using current volunteer resources, and selecting, screening, and training the most qualified applicants for volunteer service.
- Implement targeted recruitment strategies to attract volunteers who more closely reflect the ethnicity and gender of the children and families being served by increasing the number of male volunteers, the number of volunteers from minority groups, and public awareness of the need for male and minority volunteer advocates.
- Maintain and improve Quality Assurance measures to increase program stability and provide continuous quality improvements.
- Improve internal operations while focusing on risk management, efficiency and effectiveness.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|------|------|------|
| Cases assigned to volunteers | 60% | 70% | 90% |
| Volunteer recommendations accepted by court | 80% | 90% | 75% |
| Court continuances (delays) | <40% | <30% | <30% |
| Volunteer attrition rate | <40 | <40 | <40 |
| Volunteers trained | 80 | 80 | 85 |
| # of speaking engagements | 15 | 30 | 10 |
| Media placements (TV, radio, print, billboard) | 100 | 175 | 20 |
| Volunteer recognition events | 3 | 3 | 3 |

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 FY07 personal services budget increased \$9,444 or 2.3% due to the county pay for

performance program. Operating expenditures were funded at a continuation level.

The FY06 budget increased \$101,401 or 31.4% due to a new CASA Supervisor position, a supervisor position that came off a grant in March of FY05, \$10,000 for a part-time data entry clerk, and the county pay for performance program.

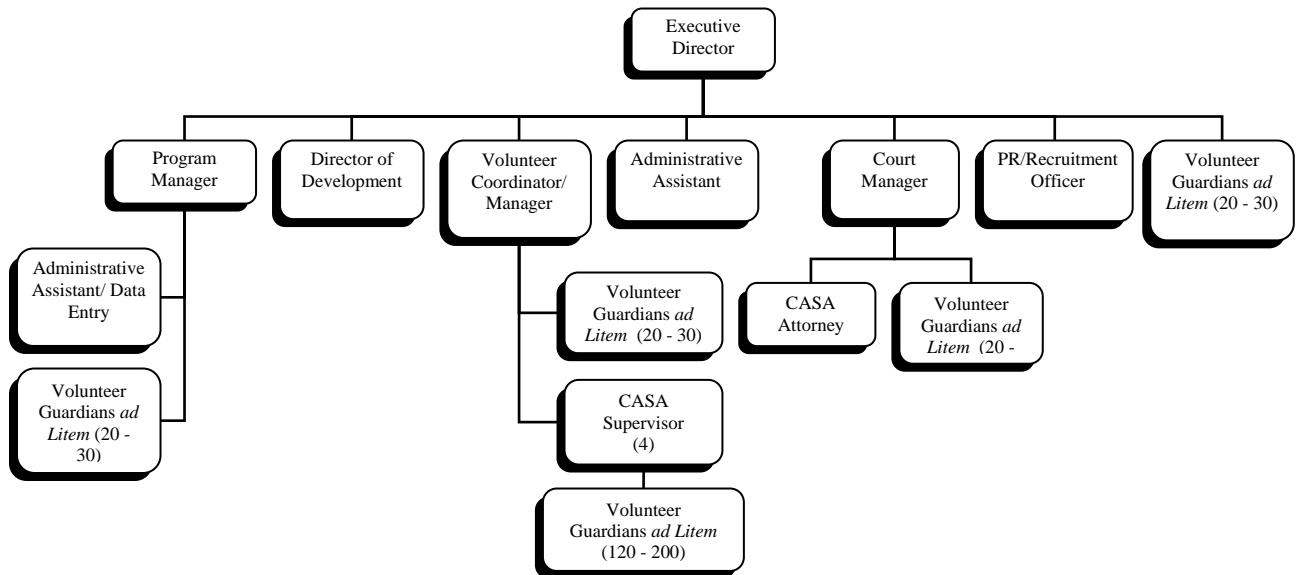
Court Appointed Special Advocates

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$309,917 | \$406,034 | \$415,478 | \$9,444 |
| Operating Expenditures | 21,618 | 18,405 | 14,833 | (3,572) |
| Capital Outlay | - | - | - | - |
| Total | \$331,535 | \$424,439 | \$430,311 | \$5,872 |
| Authorized FT Positions* | 9 | 10 | 10 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Court Appointed Special Advocates

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------|-------------|--------------|--------------|
| 1812 | 5111 | Salaries and Wages | 263,644 | 341,904 | 348,733 |
| 1812 | 5113 | Part Time Wages | 7,359 | 10,656 | 10,656 |
| 1812 | 5122 | FICA Employer's Share | 20,160 | 27,147 | 27,493 |
| 1812 | 5123 | Worker's Compensation | 16 | - | - |
| 1812 | 5131 | SC Regular Retirement | 18,738 | 26,327 | 28,596 |
| Personal Services Expense | | | 309,917 | 406,034 | 415,478 |
| 1812 | 5210 | Office Supplies | 4,894 | 4,000 | 4,000 |
| 1812 | 5213 | Copy Machines | 3,379 | 5,569 | 5,569 |
| 1812 | 5214 | Membership and Dues | 215 | 830 | 830 |
| 1812 | 5221 | Telephone Service | 116 | 200 | 200 |
| 1812 | 5264 | Employee Training | 1,677 | 706 | 1,084 |
| 1812 | 5295 | Non-Asset Equipment | 11,337 | 7,100 | 3,150 |
| Operating Expense | | | 21,618 | 18,405 | 14,833 |
| | | | | | |
| Total Expense | | | 331,535 | 424,439 | 430,311 |

Register of Deeds

Mission

To serve the county's citizens by recording documents accurately and promptly; providing assistance in document searches; indexing documents accurately and efficiently; returning original documents promptly; protecting public record with secured microfilm duplicates; collecting appropriate county and state taxes and fees; and meeting all statutory obligations.

Goals and Objectives

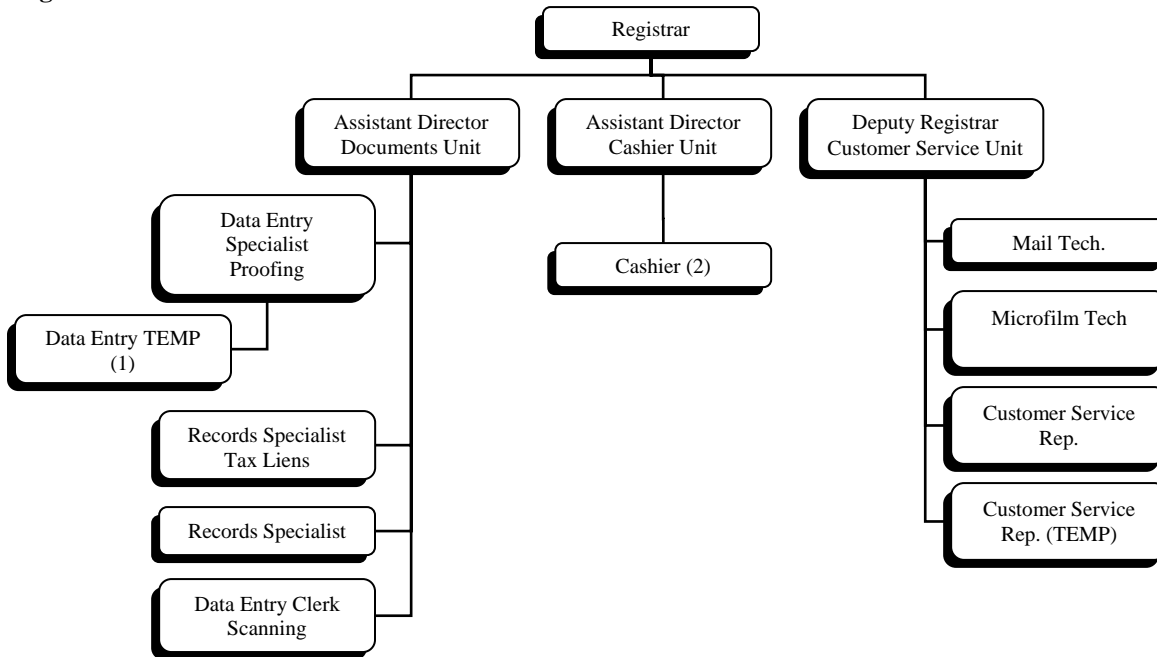
- Collect all taxes and fees promptly and efficiently.
- Cashier, scan, index and proof all documents within the "1,2,3" benchmark for processing documents within seven days.
- Provide excellent customer service to the general public to maintain the benchmark of at least 9.0 out of 10 on customer surveys.
- Safeguard the public record on security microfilm. Digital images are converted to security microfilm at a rate of 4,000 images per roll and are stored at the SC Department of Archives.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|-------------|-------------|-------------|
| 3% State Collection Discount – added to County Revenue | \$135,698 | \$199,540 | 219,993 |
| County Taxes and Fees | \$3,013,000 | \$4,008,448 | \$4,208,870 |
| Total Documents Filed | 104,638 | 115,566 | 121,344 |
| Days to cashier/scan (within 2 work days) | 1.72 days | 1.50 days | 1.50 days |
| Days to index (within 3 work days) | 3.27 days | 3.0 days | 3.0 days |
| Days to proof (within 4 work days) | 4.12 days | 4.0 days | 4.0 days |
| Surveys Received | 4,569 | 3,185 | 3,345 |
| Average rating per customer | 9.72 | 9.81 | 9.84 |

Register of Deeds

Organization Chart



Budget Highlights

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

The FY07 personnel budget increased \$37,660 of 7.3% due to the county pay for performance program. The total budget only increased \$13,908 or 1.9% due to one-time capital costs in FY06.

The FY06 budget decreased \$26,130 or 3.5% due to the one-time capital cost for shelving upgrades and public access computer upgrades in FY05. Personnel expenditures increased \$22,171 due to the county employee pay for performance program.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$478,572 | \$515,697 | \$553,357 | \$37,660 |
| Operating Expenditures | 194,412 | 184,350 | 190,598 | 6,248 |
| Capital Outlay | 36,055 | 30,000 | - | (30,000) |
| Total | \$709,039 | \$730,047 | \$723,955 | \$13,908 |
| Authorized FT Positions* | 13 | 13 | 13 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Register of Deeds

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1830 | 5111 | Salaries and Wages | 362,865 | 391,818 | 405,531 |
| 1830 | 5112 | Overtime | 988 | 3,000 | 3,000 |
| 1830 | 5113 | Part Time Wages | 567 | 7,500 | 7,500 |
| 1830 | 5118 | Outside Temporary Employee | 62,019 | 52,000 | 52,000 |
| 1830 | 5122 | FICA Employer's Share | 27,110 | 30,978 | 31,826 |
| 1830 | 5123 | Worker's Compensation | 37 | - | - |
| 1830 | 5131 | SC Regular Retirement | 24,986 | 30,401 | 33,500 |
| Personal Services Expense | | | 478,572 | 515,697 | 533,357 |
| 1830 | 5210 | Office Supplies | 5,508 | 10,000 | 10,000 |
| 1830 | 5213 | Copy Machines | 88,192 | 90,000 | 90,000 |
| 1830 | 5214 | Membership and Dues | 50 | 250 | 250 |
| 1830 | 5215 | Individual Travel | 1,234 | 2,000 | 2,000 |
| 1830 | 5221 | Telephone Service | 313 | 600 | 600 |
| 1830 | 5226 | Service Contracts | 78,138 | 75,000 | 81,248 |
| 1830 | 5264 | Employee Training | 4,847 | 3,500 | 3,500 |
| 1830 | 5271 | Indexing and Binding | - | 2,000 | 2,000 |
| 1830 | 5279 | Discretionary Expenditures | 1,374 | 1,000 | 1,000 |
| 1830 | 5295 | Non-Asset Equipment | 14,756 | - | - |
| Operating Expense | | | 194,412 | 184,350 | 190,598 |
| 1830 | 5315 | Data Processing Equipment | 36,055 | 30,000 | - |
| Capital Outlay | | | 36,055 | 30,000 | - |
| | | | | | |
| Total Expense | | | 709,039 | 730,047 | 723,955 |

Human Resources

Mission

To recruit and provide orientation for new employees and to coordinate employee benefit programs including health, life, and dental insurance, 401K and retirement programs. Human Resources maintains the county's classification and compensation plan and ensures the county is in compliance with State and Federal personnel laws and regulations and stays appropriately competitive. The department also manages the Pay for Performance program and Richland County University, a county-wide training program. Assistance is provided to employees filing grievances to ensure that established procedures are understood and followed. Human Resources also handles employee relations issues and coordinates mediation services for management/employee issues.

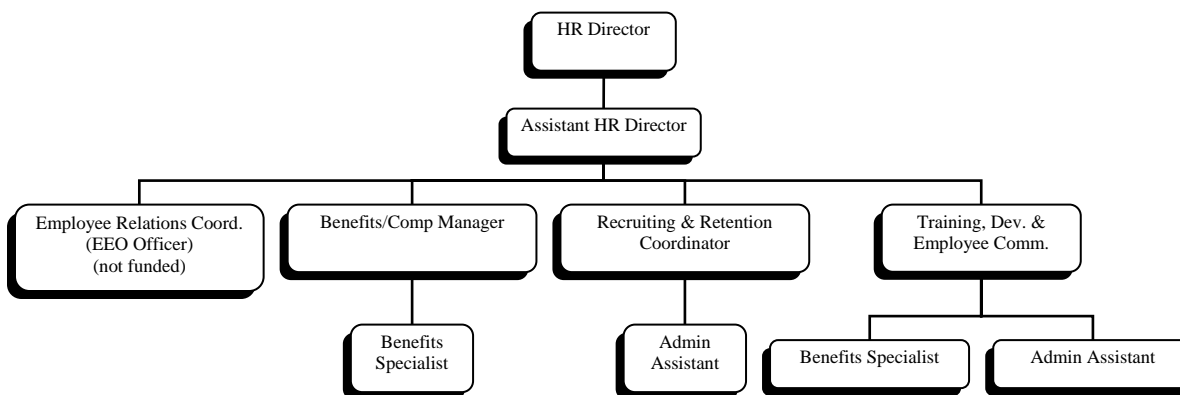
Goals and Objectives

- Develop a comprehensive personnel guidelines manual and employee handbook.
- Obtain adequate personnel and financial resources for the HR department to meet the service needs of our customers.
- Improve communication between employees and management relating to personnel issues.
- Utilize Richland County University to deliver needed, beneficial, and quality training.
- Provide value-added employee benefits efficiently and effectively with minimal cost increases.
- Maintain appropriately competitive pay ranges for all jobs.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--------------------------|-------|-------|-------|
| Cost per county position | \$311 | \$337 | \$329 |

Organization Chart



Human Resources

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$352,951 | \$388,198 | \$388,021 | \$(177) |
| Operating Expenditures | 179,412 | 195,800 | 198,823 | 3,023 |
| Capital Outlay | - | - | - | - |
| Total | \$532,363 | \$583,998 | \$586,844 | \$2,846 |
| Authorized FT Positions* | 10 | 10 | 10 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

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.

FY07 is funded at a continuation level.

The FY06 budget reflects funding at a continuation level with a total budget increase of \$14,467 or 2.5% due to the county pay for performance program.

Human Resources

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-------------------------------------|-------------|--------------|--------------|
| 1840 | 5111 | Salaries and Wages | 282,762 | 336,393 | 334,934 |
| 1840 | 5112 | Overtime | 26 | - | - |
| 1840 | 5113 | Part Time Wages | 1,611 | - | - |
| 1840 | 5118 | Outside Temporary Employee | 28,445 | - | - |
| 1840 | 5122 | FICA Employer's Share | 20,579 | 25,903 | 25,622 |
| 1840 | 5123 | Worker's Compensation | 19 | - | - |
| 1840 | 5131 | SC Regular Retirement | 19,509 | 25,902 | 27,465 |
| Personal Services Expense | | | 352,951 | 388,198 | 388,021 |
| 1840 | 5210 | Office Supplies | 22,738 | 22,100 | 39,703 |
| 1840 | 5212 | Books and Publications | 8,138 | 8,233 | 8,233 |
| 1840 | 5213 | Copy Machines | 7,715 | 5,700 | 5,500 |
| 1840 | 5214 | Membership and Dues | 2,788 | 4,820 | 2,340 |
| 1840 | 5215 | Individual Travel | (8) | 2,150 | 1,850 |
| 1840 | 5221 | Telephone Service | 178 | 200 | 200 |
| 1840 | 5242 | Diet | - | 6,100 | 6,100 |
| 1840 | 5261 | Advertising | 19,883 | 40,000 | 30,000 |
| 1840 | 5262 | Beepers/Cell Phones | 980 | 900 | 900 |
| 1840 | 5264 | Employee Training | 16,598 | 20,972 | 18,472 |
| 1840 | 5264.01 | Richland County University Training | 10,257 | 15,850 | 16,350 |
| 1840 | 5265 | Professional Services | 80,884 | 60,025 | 63,025 |
| 1840 | 5272 | Special Contracts | 5,251 | 5,000 | 6,150 |
| 1840 | 5295 | Non-Asset Equipment | 4,010 | 3,750 | - |
| Operating Expense | | | 179,412 | 195,800 | 198,823 |
| | | | | | |
| Total Expense | | | 532,363 | 583,998 | 586,844 |

Court Administration

Mission

To provide an open, impartial and readily available courtroom forum for the timely and professional disposition of judicial matters by staff. Each litigant will be treated with compassion, discretion and integrity.

- Monitor and improve Central Criminal Domestic Violence Court by identifying training opportunities for Grant funded staff and judges, gathering detailed statistical data and tracking sentenced offenders. Work with the solicitors to bring the domestic violence cases to Court in a speedy manner.

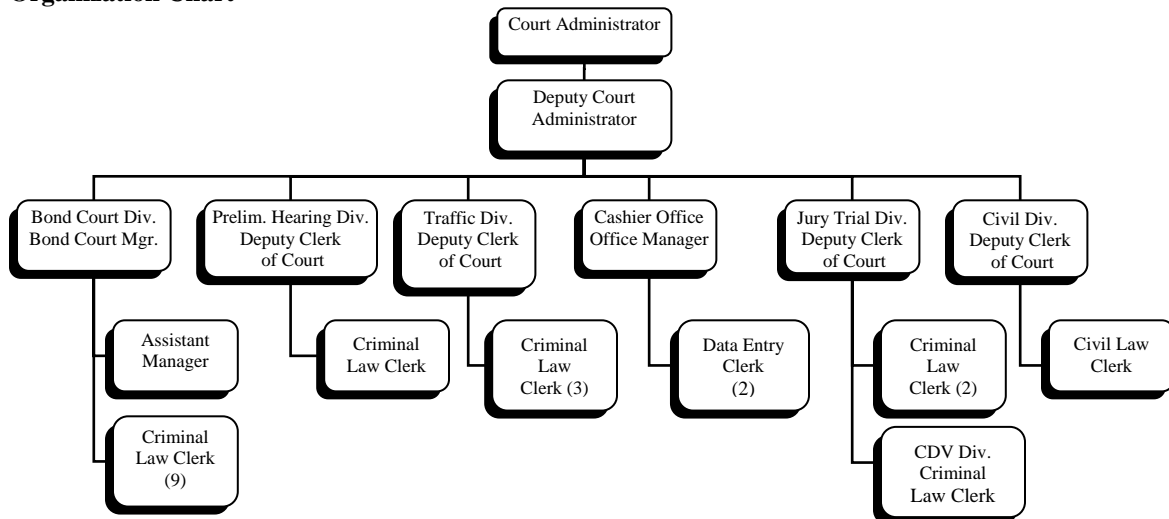
Goals and Objectives

- Fine tune the conversion of all magistrate offices and Central Court to the new court software developed by the Chief Justice of the Supreme Court, which deployed in Richland County in December 2004.
- Reduce the backlog of pending jury trials throughout the county by maintaining all cases for which the defendant has requested a change of venue in Central Court.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|------|------|------|
| Jury trials per employee (# of trials - FY06 and FY07 projected at 5% growth rate) | 61 | 64 | 68 |
| Non-jury trials per employee (# of cases – FY06 and FY07 projected at 5% growth rate) | 108 | 113 | 119 |

Organization Chart



Court Administration

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$881,160 | \$954,332 | \$967,610 | \$13,278 |
| Operating Expenditures | 32,100 | 39,321 | 43,529 | 4,208 |
| Capital Outlay | - | 5,000 | - | (5,000) |
| Total | \$913,260 | \$998,653 | \$1,011,139 | \$12,486 |
| Authorized FT Positions* | 26 | 26 | 26 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

FY06 total budget increased \$45,567 or 4.8%. This was driven by the county pay for performance program and one-time capital expenditures. Operating expenditures were funded at a continuation level.

FY07 budget was funded at a continuation level.

Court Administration

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 1860 | 5111 | Salaries and Wages | 748,442 | 792,932 | 801,227 |
| 1860 | 5112 | Overtime | 20,739 | 34,000 | 34,000 |
| 1860 | 5122 | FICA Employer's Share | 58,194 | 63,674 | 63,895 |
| 1860 | 5123 | Worker's Compensation | 46 | 52 | - |
| 1860 | 5131 | SC Regular Retirement | 53,739 | 63,674 | 68,488 |
| Personal Services Expense | | | 881,160 | 954,332 | 967,610 |
| 1860 | 5210 | Office Supplies | 16,573 | 16,808 | 17,921 |
| 1860 | 5212 | Books and Publications | 1,973 | 2,608 | 2,608 |
| 1860 | 5213 | Copy Machines | 4,862 | 6,000 | 6,000 |
| 1860 | 5215 | Individual Travel | 1,501 | 700 | 700 |
| 1860 | 5221 | Telephone Service | 2,774 | 5,000 | 6,500 |
| 1860 | 5226 | Service Contracts | 487 | 1,995 | 1,995 |
| 1860 | 5227 | Equipment Repairs | 57 | 1,254 | 1,254 |
| 1860 | 5264 | Employee Training | 1,083 | 3,356 | 3,356 |
| 1860 | 5295 | Non-Asset Equipment | 2,790 | 1,600 | 3,195 |
| Operating Expense | | | 32,100 | 39,321 | 43,529 |
| 1860 | 5311 | Furniture & Fixtures | - | 4,500 | - |
| 1860 | 5312 | Machines & Other Equipment | - | 500 | - |
| Capital Outlay | | | - | 5,000 | - |
| | | | | | |
| Total Expense | | | 913,260 | 998,653 | 1,011,139 |

Information Technology

Mission

To provide the technological vision and leadership to reinvent, reengineer, and streamline government wherever technology can contribute towards increased efficiencies, increased effectiveness, increased revenues, and reduced costs. The IT Department shall provide timely, efficient, effective and proactive technology support.

Goals and Objectives

- Work with County Council, the Clerk of Council's office, and Administration to select and implement a vendor software package for an automated agenda software system. Tasks will include preparing an implementation plan and timeline, assisting with training, and deployment.
- Collaborate with other South Carolina counties on joint IT projects in order to acquire state-of-the art software systems at a fraction of full market value. This project will include working with the County Legal Department to draft a multi-county Memorandum of Understanding to be taken to County Council, followed by Intergovernmental Agreements (IAs) as necessary to define specific multi-county software projects. Anticipated collaborative projects are: ROD, CAMA, and Planning.
- Work with County departments and the selected vendor to begin the multi-year implementation of the county's new Financial and Human Resources system. Tasks will include preparing an implementation plan and timeline, assisting with database conversion, training, and phased deployment.
- Implement a new Coroner system, a new automated scheduling system for Family Court, GIS integration for the Business Service Center, enhanced functionality for the ROD system, additional functionality for the One Stop Call Center, and an expanded deployment of imaging, in order to provide County departments with enhanced efficiencies.
- Continue ongoing efforts to ensure a secure technology environment by perpetually training staff on the latest security tools and deploying new features that will tighten security, reduce spam and thwart hackers, viruses, and electronic terrorism.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|---------|---------|---------|
| County employees supported per IT position | 41 | 39 | 41 |
| Cost per county employee | \$2,105 | \$2,490 | \$2,318 |
| Department-wide turnover rate | 15% | 18.6% | 10% |
| Training classes conducted for County employees | 41 | 33 | 40 |
| Unique employees trained via classroom instruction | 157 | 129 | 140 |
| Help desk work orders processed | 7,857 | 7,874 | 7,900 |
| # of County computers supported by PC/LAN staff | 1,100 | 1,114 | 1,150 |
| Computers supported per PC/LAN staff member | 141 | 180 | 185 |

Information Technology

Budget Highlights

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

The FY07 personal services budget increased 2.3% due to the county pay for performance program. The total budget decreased \$169,370 or 3.9% due to one-time capital cost in FY06.

The FY06 budget increased \$516,677 or 13.7%. Personnel expenditures increased \$229,701 or 9.6% due to two positions, Systems Manager and

Computer Programmer, transferred from the Assessor's office and the county's pay for performance program.

FY06 operating increased \$132,976 or 11.6%. This increase included \$25,000 to support the state court system, \$70,000 for a prior year unfunded requirement, and \$40,000 for miscellaneous equipment. Capital increased \$154,000 for replacement of the AS400 system.

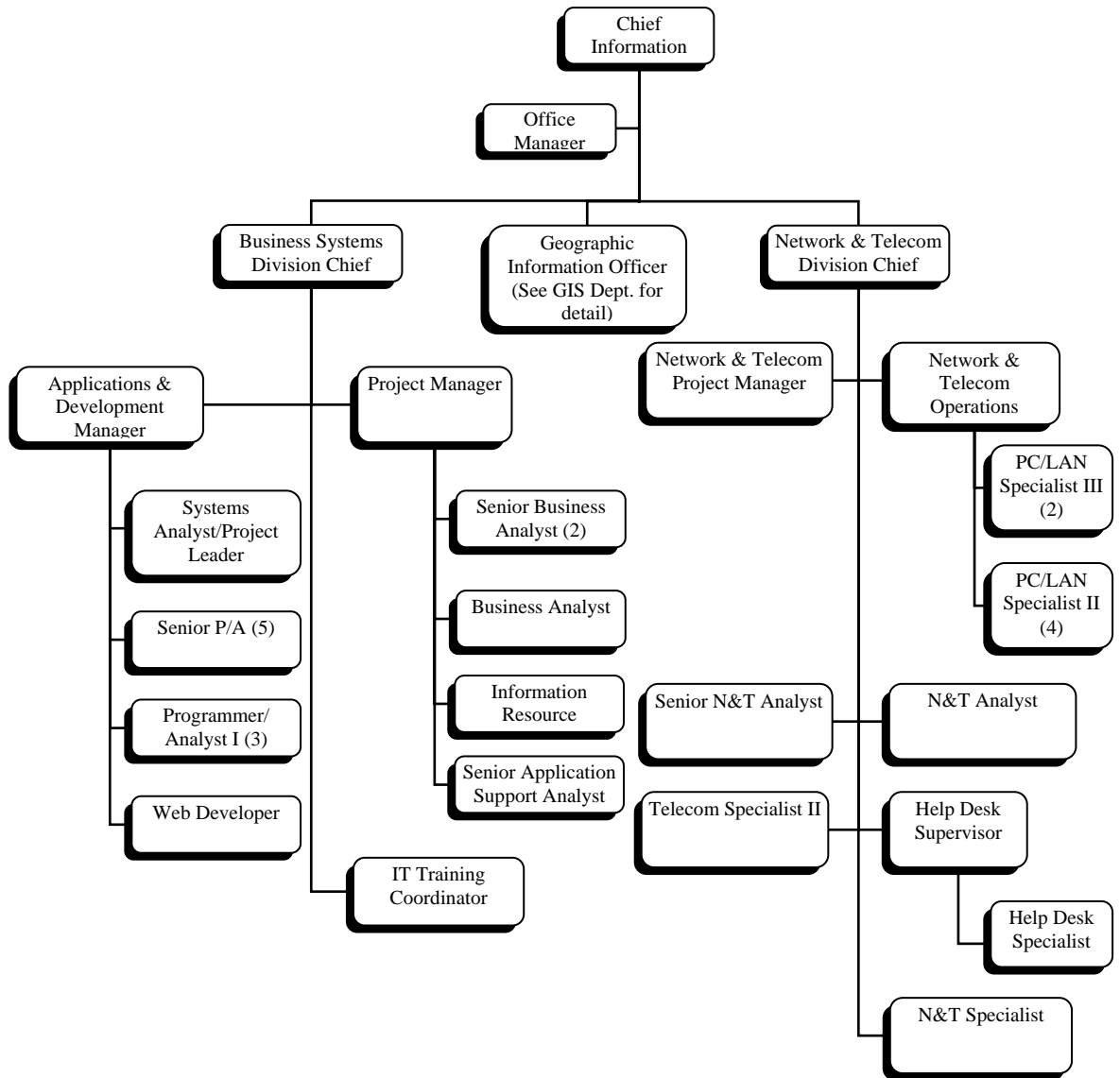
Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$2,339,783 | \$2,633,978 | \$2,694,953 | \$60,975 |
| Operating Expenditures | 1,033,117 | 1,282,278 | 1,253,433 | (28,845) |
| Capital Outlay | 230,373 | 384,000 | 182,500 | (201,500) |
| Total | \$3,603,273 | \$4,300,256 | \$4,130,886 | \$(169,370) |
| Authorized FT Positions* | 42 | 44 | 44 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Information Technology

Organization Chart



Information Technology

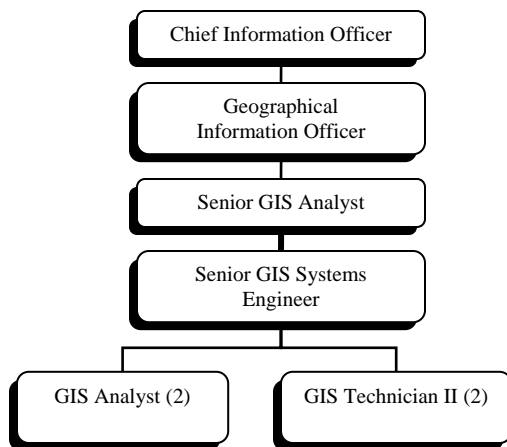
| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 1870 | 5111 | Salaries and Wages | 2,025,358 | 2,273,638 | 2,326,243 |
| 1870 | 5118 | Outside Temporary Employee | 26,941 | 10,200 | - |
| 1870 | 5122 | FICA Employer's Share | 147,850 | 175,070 | 177,958 |
| 1870 | 5123 | Worker's Compensation | 227 | - | - |
| 1870 | 5131 | SC Regular Retirement | 139,407 | 175,070 | 190,752 |
| Personal Services Expense | | | 2,339,783 | 2,633,978 | 2,694,953 |
| 1870 | 5210 | Office Supplies | 20,768 | 25,000 | 25,000 |
| 1870 | 5213 | Copy Machines | 1,951 | 3,000 | 3,000 |
| 1870 | 5214 | Membership and Dues | 1,081 | 2,200 | 2,200 |
| 1870 | 5215 | Individual Travel | 11,103 | 8,600 | 9,200 |
| 1870 | 5221 | Telephone Service | 3,830 | 7,000 | 9,000 |
| 1870 | 5262 | Beepers/Cell Phones | 21,030 | 18,850 | 21,300 |
| 1870 | 5264 | Employee Training | 37,354 | 37,000 | 37,000 |
| 1870 | 5265 | Professional Services | 54,957 | 25,000 | 35,200 |
| 1870 | 5295 | Non-Asset Equipment | 3,107 | 24,825 | 9,471 |
| Operating Expense | | | 155,181 | 151,475 | 151,371 |
| 1870 | 5315 | Data Processing Equipment | 190,429 | 360,000 | 182,500 |
| 1870 | 5316 | Software | 39,944 | 24,000 | - |
| Capital Outlay | | | 230,373 | 384,000 | 182,500 |
| 1870 | 5418 | Data Processing | 90,818 | 131,940 | 120,000 |
| 1870 | 5421 | Data Lines | 344,143 | 395,000 | 395,000 |
| 1870 | 5426 | Computer Equipment Maintenance | 62,786 | 83,960 | 80,759 |
| 1870 | 5427 | Computer Equipment Repair | 11,767 | 23,000 | 23,000 |
| 1870 | 5471 | Program Maintenance & Licensing | 368,422 | 496,903 | 483,303 |
| Data Processing Expense | | | 877,936 | 1,130,803 | 1,102,062 |
| | | | | | |
| Total Expense | | | 3,603,273 | 4,300,256 | 4,130,886 |

Geographical Information Systems (GIS)

Mission

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.

Organization Chart



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
- 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.
- Foster data sharing partnerships with both governmental and private sector entities to facilitate the County's involvement in geographically-related initiatives.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|--------|--------|--------|
| Average # of website "hits" per day | 63,014 | 72,650 | 82,286 |
| Average # of website unique visits per day | 164 | 197 | 230 |
| Annual # of data/map orders via Internet | 70 | 95 | 120 |
| Operating Cost per \$1 revenue generated | \$3.35 | \$3.54 | \$4.45 |

Geographical Information Systems (GIS)

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$16,939 | \$44,628 | \$44,628 | - |
| Operating Expenditures | 120,749 | 179,995 | 178,001 | (1,994) |
| Capital Outlay | - | - | - | - |
| Total | \$137,688 | \$224,623 | \$222,629 | \$(1,994) |

Budget Highlights

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

Operating costs are projected to continue with a slight growth until the system is fully operational, which will require a material change in funding. The county is currently evaluating funding alternatives.

The FY07 budget reflects funding at a continuation level.

Below is a five-year projection of operating cost:

| | |
|------|-----------|
| FY08 | \$240,905 |
| FY09 | \$312,838 |
| FY10 | \$495,338 |
| FY11 | \$583,883 |
| FY12 | \$637,521 |

Geographical Information Systems (GIS)

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------|-------------|--------------|--------------|
| 1871 | 5113 | Part Time Wages | 15,453 | 41,437 | 41,437 |
| 1871 | 5122 | FICA Employer's Share | 1,182 | 3,191 | 3,191 |
| 1871 | 5123 | Worker's Compensation | 1 | - | - |
| 1871 | 5131 | SC Regular Retirement | 303 | - | - |
| Personal Services Expense | | | 16,939 | 44,628 | 44,628 |
| 1871 | 5210 | Office Supplies | 6,474 | 7,000 | 7,000 |
| 1871 | 5214 | Membership and Dues | 620 | 2,233 | 2,233 |
| 1871 | 5216 | Petrol Oil and Lubricants | 568 | 1,432 | 378 |
| 1871 | 5217 | Automotive Repairs | 1,372 | 1,667 | 702 |
| 1871 | 5219 | Automotive - Noncontract | - | 475 | 500 |
| 1871 | 5262 | Beepers/Cell Phones | - | 100 | 100 |
| 1871 | 5264 | Employee Training | 27,635 | 32,088 | 32,088 |
| 1871 | 5265 | Professional Services | 84,080 | 135,000 | 135,000 |
| Operating Expense | | | 120,749 | 179,995 | 178,001 |
| | | | | | |
| Total Expense | | | 137,688 | 224,623 | 222,629 |

Non-Departmental

Mission

The Non-departmental budget consists of those 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 Budget Manager 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 FY07 budget reflects funding at a continuation level with the following inclusions:

- \$2,350,000 for partial year funding for class & compensation implementation and the county employee performance program.

- \$652,295 for county burden of positions from grants ending.
- Total insurance increase of \$1,120,433.
- \$359,222 for grant matching funds.
- \$100,000 for space allocation study.
- \$2,000,000 in one-time capital cost for replacement of county financial system.

The FY06 budget reflected funding at a continuation level with the following inclusions:

- \$795,458 for partial year funding for county employee performance program.
- \$111,360 funded for county burden of positions from grants ending.
- \$1,043,000 for partial class/comp implementation.
- Total insurance increase of \$895,078 or 11.6%. Total Group Health increase 12% overall.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$848,068 | \$11,345,434 | \$13,444,694 | 2,099,260 |
| Operating Expenditures | 485,385 | 1,138,054 | 1,091,272 | (46,782) |
| Capital Outlay | | - | 2,000,000 | 2,000,000 |
| Total | \$8,965,453 | \$12,483,488 | 16,535,966 | \$4,052,478 |

Non-Departmental

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-------------------------------|-------------|--------------|--------------|
| 1890 | 5111 | Salaries and Wages | - | 2,065,131 | 3,023,785 |
| 1890 | 5116 | Longevity Pay | 460,166 | 460,000 | 480,175 |
| 1890 | 5121 | Unemployment Contribution | 106,143 | 133,000 | 133,000 |
| 1890 | 5122 | FICA Employer's Share | 35,260 | 35,190 | 35,190 |
| 1890 | 5123 | Worker's Compensation | 52 | - | - |
| 1890 | 5131 | SC Regular Retirement | 15,890 | 21,252 | 21,252 |
| 1890 | 5132 | SC Police Retirement | 19,132 | 33,810 | 33,810 |
| 1890 | 5133 | Health Insurance Employer's | 5,961,123 | 6,955,523 | 7,797,317 |
| 1890 | 5134 | Retiree Group Insurance | 1,372,298 | 1,158,173 | 1,400,695 |
| 1890 | 5135 | Term Employee Group Insurance | 6,478 | 15,000 | 15,000 |
| 1890 | 5137 | Dental Insurance | 370,147 | 361,148 | 397,263 |
| 1890 | 5138 | Life Insurance | 118,131 | 93,984 | 93,984 |
| 1890 | 5139 | Life Insurance - Retiree | 15,248 | 13,223 | 13,223 |
| Personal Services Expense | | | 8,480,068 | 11,345,434 | 13,444,694 |
| 1890 | 5214 | Membership and Dues | 49,347 | 49,300 | 49,300 |
| 1890 | 5265 | Professional Services | 100,000 | 265,000 | 200,000 |
| 1890 | 5272 | Special Contracts | 251,268 | 317,750 | 317,750 |
| 1890 | 5282 | Matching Funds | 4,861 | 506,004 | 359,222 |
| 1890 | 5282.8945 | Match - Home Program | 75,807 | - | - |
| 1890 | 5292 | Bank Fees & Charges | - | - | 165,000 |
| 1890 | 5295 | Non-Asset Equipment | 4,102 | - | - |
| Operating Expense | | | 485,385 | 1,138,054 | 1,091,272 |
| 1890 | 5307 | Professional Services | - | - | 2,000,000 |
| Capital Outlay | | | - | - | 2,000,000 |
| | | | | | |
| Total Expense | | | 8,965,453 | 12,483,488 | 16,535,966 |

Sheriff's Department

Mission

To provide effective and efficient Law Enforcement to the unincorporated areas of the county, through a series of proactive strategies aimed at reducing crime and the fear of crime. The Sheriff's Department will also serve as an unbiased catalyst for development of informed perceptions of the community, concerning safety of our children, the sanctity of our homes and the rights of victims of crime. The Sheriff will further champion the goals and objectives stated by County Government and the citizens of Richland County, without prejudice.

Goals & Objectives

- Reduce property crimes through intensified community education and collaboration. Develop more compatible reporting procedures and strengthen neighborhood watch programs by soliciting more citizen involvement. Develop new programs in 100% of new subdivisions.
- Develop and maintain a point of focus for "Homeland Defense" by maintaining direct cooperation with the State Law Enforcement Division, Office of Homeland Security, Federal Law Enforcement Agencies, local Military Officials and local Law Enforcement Agencies. Ensure that 100% of county public safety agencies participate in the "Incident Command System" mitigation.
- Foster stronger relationships and understanding with the Hispanic community. Continue street level Spanish language classes for deputies. Increase recruiting efforts among minority groups to provide manpower that is more representative of the community.
- Combat gang activities through aggressive enforcement, community involvement and a stronger School Resource Officer program. Eliminate 100% of graffiti produced by gangs through the use of volunteers and increase the level of gang intelligence through School Resources.
- Create and maintain a reserve deputy force of 65 volunteer Deputy Sheriff's to augment regular patrol.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$18,798,263 | \$18,344,281 | \$19,663,826 | \$1,319,545 |
| Operating Expenditures | 3,764,457 | 3,986,649 | 4,832,489 | 845,840 |
| Capital Outlay | 383,509 | 411,200 | 581,500 | 170,300 |
| Total | \$22,946,229 | \$22,742,130 | \$25,077,815 | \$2,335,685 |
| Authorized FT Positions* | 465 | 469 | 492 | 23 |

*Detailed list of authorized positions for FY2007 is included in Appendix B

Sheriff's Department

Budget Highlights

Sheriff's Department

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

The FY07 budget, exclusive of grants and inclusive of new positions, increased \$2,335,685 or 10.3%.

Personnel costs for FY07 increased \$1,319,545 or 7.2% due to \$556,270 for 20 new deputy positions, \$138,536 part-time for SROs, \$99,000 for two positions from grants ending, and the county pay for performance program.

The FY07 operating cost increase of \$845,840 is partially driven by a 24% increase in fuel, \$136,500 for SRO costs and \$90,000 for equipment for new positions. Capital increases are due to 10 new vehicles for the new deputy positions.

The FY06 budget, exclusive of grants and inclusive of new positions, increased \$2,193,905 or 10.7%. Personnel cost increased \$1,325,934 or 7.8%. The personnel increase was attributed to \$300,000 additional part-time and overtime, the pay for performance program, \$87,000 for two positions from grants ending, and \$125,604 for new positions - an Evidence Technician and three investigator positions.

The FY06 operating increase of \$782,381 was driven by a 94% increase in the fuel budget due to an increase in fuel prices. Capital increased \$85,000 due to \$234,000 to complete a county plan to have video recording systems in all Sheriff vehicles.

Special Duty

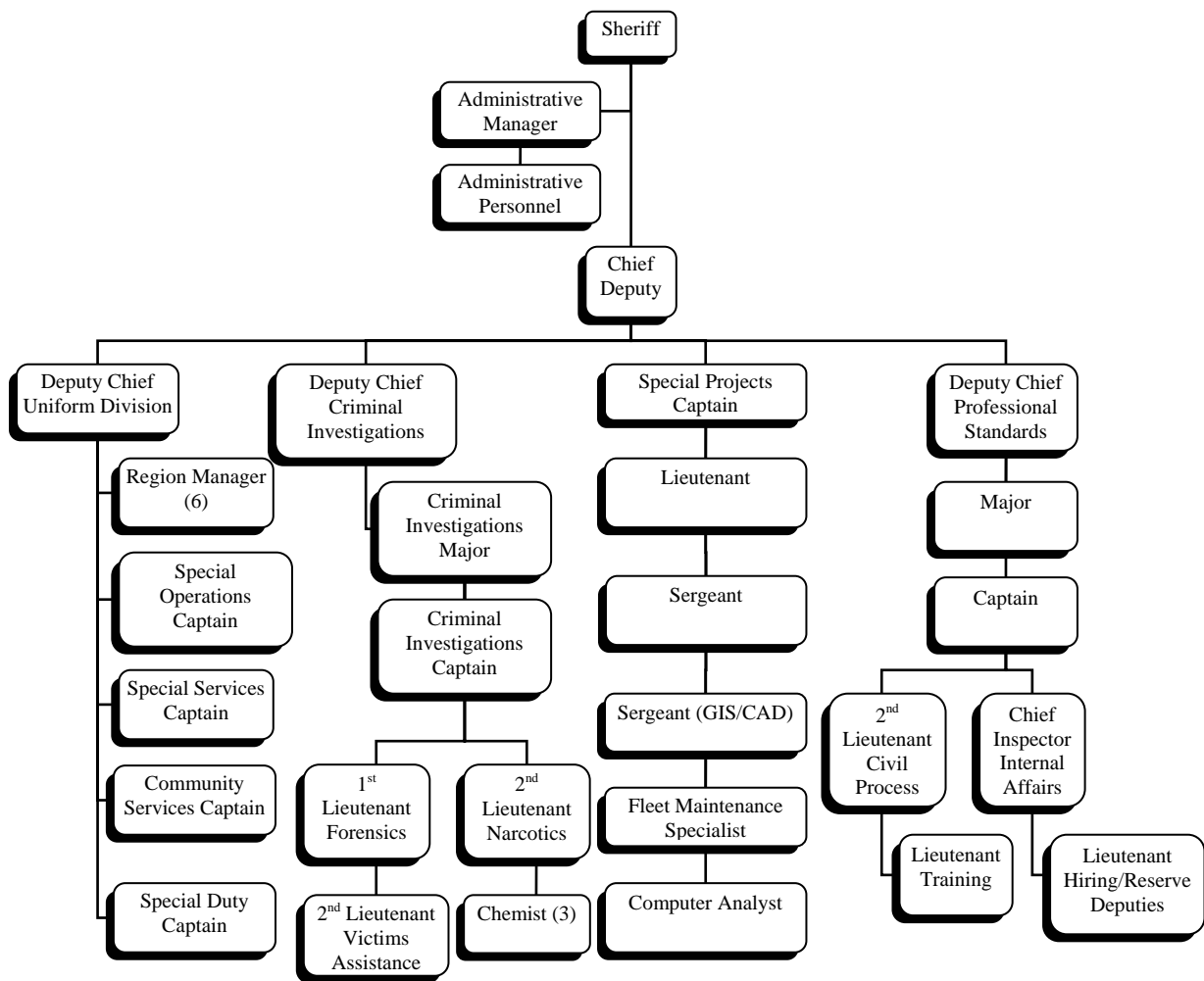
Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | - | - | \$1,300,000 | \$1,300,000 |
| Operating Expenditures | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total | | | \$1,300,000 | \$1,300,000 |
| Authorized FT Positions* | - | - | 1 | 1 |

Detailed list of authorized positions for FY2007 is included in Appendix B

Sheriff's Department

Organization Chart



Sheriff's Department

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 2010 | 5111 | Salaries and Wages | 14,341,887 | 14,499,691 | 15,502,843 |
| 2010 | 5112 | Overtime | 948,029 | 400,000 | 400,000 |
| 2010 | 5113 | Part Time Wages | 656,633 | 654,240 | 792,776 |
| 2010 | 5122 | FICA Employer's Share | 1,191,901 | 1,184,024 | 1,261,407 |
| 2010 | 5123 | Worker's Compensation | 11,333 | - | - |
| 2010 | 5131 | SC Regular Retirement | 81,952 | 183,647 | 190,089 |
| 2010 | 5132 | SC Police Retirement | 1,566,528 | 1,422,679 | 1,516,711 |
| Personal Services Expense | | | 18,798,263 | 18,344,281 | 19,663,826 |
| 2010 | 5210 | Office Supplies | 101,021 | 80,135 | 130,135 |
| 2010 | 5211 | Postage | 11,926 | 19,300 | 19,300 |
| 2010 | 5213 | Copy Machines | 25,463 | 38,000 | 38,000 |
| 2010 | 5214 | Membership and Dues | 7,264 | 10,000 | 10,000 |
| 2010 | 5216 | Petrol Oil and Lubricants | 968,863 | 1,040,000 | 1,287,002 |
| 2010 | 5217 | Automotive Repairs | 697,083 | 741,802 | 863,702 |
| 2010 | 5219 | Automotive - Non-Contract | 331,404 | 369,262 | 265,000 |
| 2010 | 5221 | Telephone Service | 75,512 | 50,000 | 45,000 |
| 2010 | 5221.1 | Radio Service | 455,102 | 458,000 | 519,160 |
| 2010 | 5225 | Airplane Maintenance | 72,932 | 228,000 | 150,000 |
| 2010 | 5226 | Service Contracts | 142,066 | 172,750 | 192,476 |
| 2010 | 5227 | Equipment Repairs | 513 | 1,500 | 6,500 |
| 2010 | 5228 | Building Maintenance | 794 | - | - |
| 2010 | 5230 | Lab Supplies | 33,478 | 40,000 | 56,933 |
| 2010 | 5232 | Grounds Maintenance | 4,204 | - | - |
| 2010 | 5237 | Radio and Communications | 9,247 | 19,300 | 19,300 |
| 2010 | 5238 | Fingerprint and Photography | 21,462 | 38,000 | 38,000 |
| 2010 | 5239 | Transportation of Prisoners | 13,991 | 19,000 | 19,000 |
| 2010 | 5241 | Uniforms and Equipment | 283,553 | 325,000 | 501,500 |
| 2010 | 5244 | Janitorial Supplies | - | 100 | 100 |
| 2010 | 5249 | Medical Supplies & Expense | 26,770 | 40,000 | 40,000 |
| 2010 | 5256.04 | Employee Bonds | - | 100 | 100 |
| 2010 | 5256.11 | Aircraft Liability | 10,225 | 28,000 | 25,000 |
| 2010 | 5261 | Advertising | 7,397 | 2,500 | 2,500 |
| 2010 | 5262 | Beepers/Cell Phones | 105,955 | 130,000 | 151,840 |
| 2010 | 5263 | Rent | 19,251 | 34,000 | 28,000 |

Sheriff's Department

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|----------------------------------|-------------|--------------|--------------|
| 2010 | 5264 | Employee Training | 90,983 | 60,000 | 141,000 |
| 2010 | 5268 | Animal Care | 10,056 | 20,000 | 27,000 |
| 2010 | 5278.13 | Official Expense - Council | 16,642 | 15,000 | 15,000 |
| 2010 | 5282.8168 | Match - Victim Advocate Services | 6,647 | - | - |
| 2010 | 5282.8246 | Match - Sheriff's Block 2002 | 1,331 | - | - |
| 2010 | 5282.8248 | Match - Sheriff's Block 2003 | 4,159 | - | - |
| 2010 | 5282.8250 | Match - Underserved Victims | 9,425 | - | - |
| 2010 | 5282.8562 | Match - Universal Hiring 2003 | 79,810 | - | - |
| 2010 | 5282.8564 | Match - Community Crime | 492 | - | - |
| 2010 | 5282.8567 | Match - Community Crime 2nd year | 903 | - | - |
| 2010 | 5282.8568 | Match - Criminal Justice System | 5,346 | - | - |
| 2010 | 5282.8583 | Match - Stop Viol. Against Women | 3,484 | - | - |
| 2010 | 5282.8585 | Match - Traffic Enforcement | 26,294 | - | - |
| 2010 | 5282.8588 | Match - Gang Unit 3rd year | 8,747 | - | - |
| 2010 | 5282.8590 | Match - Stope Violence Year 4 | 8,252 | - | - |
| 2010 | 5282.8600 | Match - Traffic Enforcement 05 | 58,800 | - | - |
| 2010 | 5286 | X-Ray Supply | 1,525 | 1,500 | 1,500 |
| 2010 | 5295 | Non-Asset Equipment | 6,085 | 5,400 | 239,441 |
| Operating Expense | | | 3,764,457 | 3,986,649 | 4,832,489 |
| 2010 | 5302 | Building and Fixtures | - | - | 15,000 |
| 2010 | 5303 | Building Improvements | - | 15,000 | 35,000 |
| 2010 | 5304 | Addition of Installed Equipment | - | - | 15,000 |
| 2010 | 5311 | Furniture and fixture | 102,436 | - | - |
| 2010 | 5312 | Machines and Other Equipment | 23,365 | - | - |
| 2010 | 5313 | Automotive Equipment | - | 322,000 | 476,000 |
| 2010 | 5314 | Heavy Equipment | 196,945 | 74,200 | 40,500 |
| 2010 | 5382.8246 | Capital Match - Block Grant 2003 | 19,250 | - | - |
| 2010 | 5382.8248 | Capital Match - Sheriff 2003 | 1,050 | - | - |
| 2010 | 5382.8252 | Capital Match - Sheriff | 2,901 | - | - |
| 2010 | 5382.8568 | Capital Match - Criminal | 37,562 | - | - |
| Capital Outlay | | | 383,509 | 411,200 | 581,500 |
| | | | | | |
| Total Expense | | | 22,946,229 | 22,742,130 | 25,077,815 |

Special Duty - Sheriff

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|----------------|-----------------------|----------------|-----------------|-----------------|
| 2011 | 5112 | Overtime | - | - | 1,098,437 |
| 2011 | 5122 | FICA Employer's Share | - | - | 84,030 |
| 2011 | 5132 | SC Police Retirement | - | - | 117,533 |
| Personal Services Expense | | | - | - | 1,300,000 |
| | | | | | |
| Total Expense | | | - | - | 1,300,000 |

Detention Center

Mission

To serve as the intake center for unsentenced misdemeanor and/or felony inmates and as an incarceration facility for sentenced offenders. The detention center provides facilities for the detention of both sentenced and unsentenced prisoners in a minimum, medium, and maximum-security environment. All facilities will provide housing and services of equal quality for all classes of inmates.

The Alvin S. Glenn Detention Center is but one part of the criminal justice system serving the citizens of Richland County. Recognizing that each segment of the system impacts the nature and size of the jail population, the detention center endorses, to the extent consistent with the primary goal of public safety and security, the development of alternatives to incarceration (such as community service, electronic monitoring, home incarceration) as an integral part of its criminal justice system. The jail facility must also serve the needs of all users agencies and individuals, including prisoners, staff, law enforcement, the courts, attorneys, and community organizations.

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. Staff will be provided with the proper training to ensure a safe work environment and the number of incident reports involving inmates will be reduced.
- Strive to ensure those confined are no worse off upon release than they were prior to their incarceration. The Detention Center will provide a safe living environment for inmates through the humane and dignified treatment of prisoners, along with adequate space, privacy and personal necessities, provisions for adequate exercise, visitation and access to services of outside agencies. The facility will provide provisions for programs and services to promote self-development and religious worship.
- Gather adequate information on persons served so that operational standards can be improved whenever necessary, by developing a system for routine collection of data pertaining to inmates.
- 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.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|---------|---------|---------|
| Inmates Supervised per Detention Officer | 4 | 4 | 4 |
| Average cost per inmate per day | \$35.70 | \$39.26 | \$43.15 |
| % of employees receiving minimum required training hours | 98% | 97% | 100% |

Detention Center

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$10,640,063 | \$11,371,699 | \$11,630,198 | \$258,499 |
| Operating Expenditures | 4,105,443 | 4,946,392 | 6,245,716 | 1,299,324 |
| Capital Outlay | 89,843 | 163,201 | 236,000 | 72,799 |
| Total | \$14,835,349 | \$16,481,292 | \$18,111,914 | \$1,630,622 |
| Authorized FT Positions* | 338 | 340 | 340 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget increased \$1,630,622 or 9.9%. This increase is driven by a 26% increase in operating costs due to rising utility costs and the inmate healthcare contract.

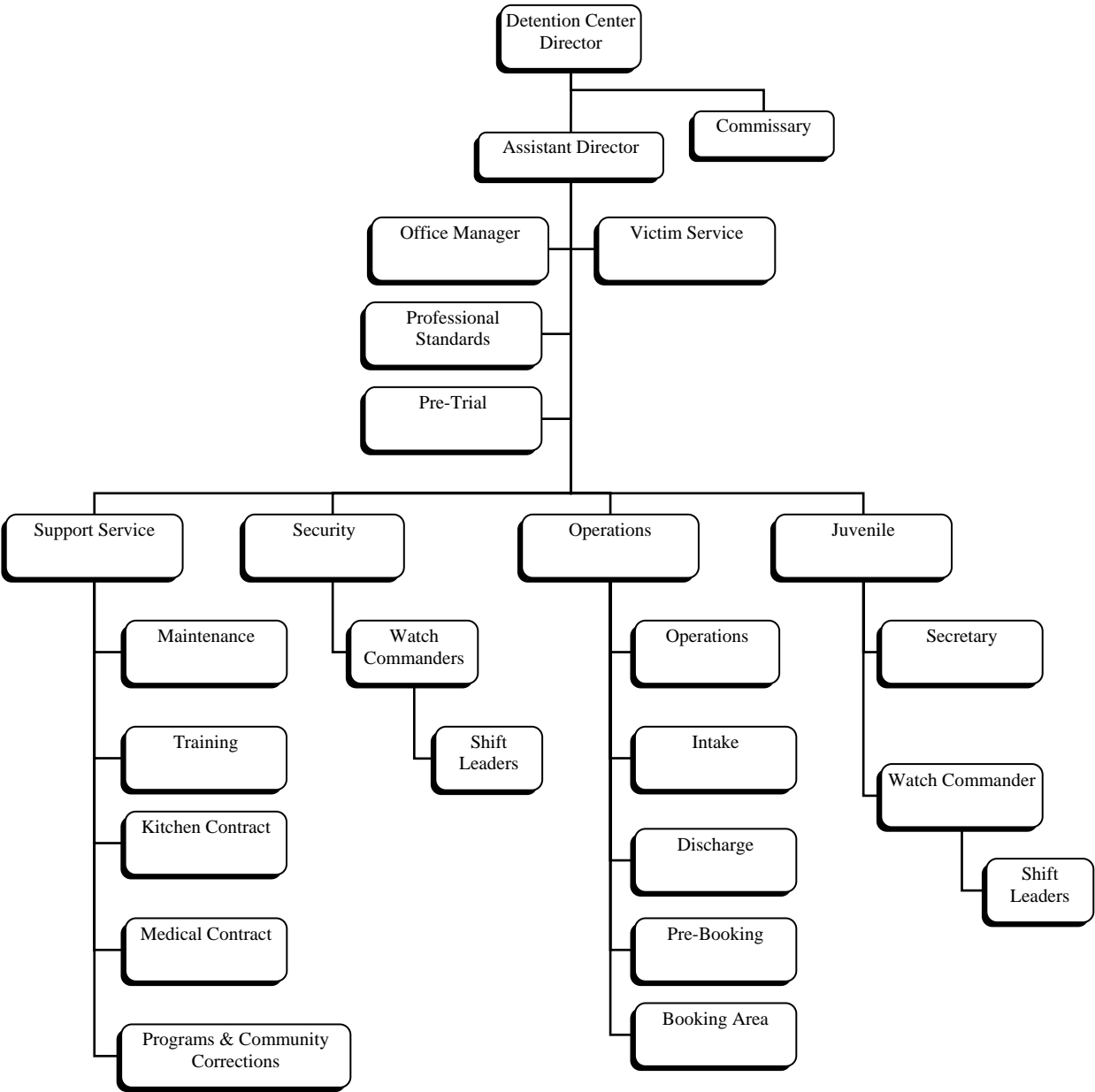
The FY06 budget increased \$1,645,943 or 11.1% over FY05. Personnel expenditures reflect an increase of \$848,790 or 8.1% due to \$61,612 for

two new Assistant Watch Commander positions, a combined 96%, or \$413,161, increase in overtime and part-time, and the county pay for performance program.

The FY06 operating expenditures increase was primarily due to a \$300,000 contract increase for inmate food service and health care, \$77,000 in utilities, \$67,000 for miscellaneous equipment replacement and \$47,000 for building maintenance costs.

Detention Center

Organization Chart



Detention Center

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|--------------------------------|-------------|--------------|--------------|
| 2100 | 5111 | Salaries and Wages | 7,739,759 | 8,752,531 | 8,974,658 |
| 2100 | 5112 | Overtime | 1,216,843 | 771,262 | 771,262 |
| 2100 | 5113 | Part Time Wages | 57,677 | 70,571 | 70,571 |
| 2100 | 5118 | Outside Temporary Employee | - | 2,000 | 2,000 |
| 2100 | 5122 | FICA Employer's Share | 674,668 | 738,766 | 750,962 |
| 2100 | 5123 | Worker's Compensation | 6,634 | - | - |
| 2100 | 5131 | SC Regular Retirement | 36,790 | 83,332 | 85,275 |
| 2100 | 5132 | SC Police Retirement | 907,692 | 953,237 | 975,470 |
| Personal Services Expense | | | 10,640,063 | 11,371,699 | 11,630,198 |
| 2100 | 5210 | Office Supplies | 32,896 | 60,770 | 60,770 |
| 2100 | 5211 | Postage | 824 | 850 | 850 |
| 2100 | 5213 | Copy Machines | 33,056 | 34,913 | 34,913 |
| 2100 | 5214 | Membership and Dues | 1,443 | 2,400 | 2,400 |
| 2100 | 5216 | Petrol Oil and Lubricants | 18,100 | 21,111 | 20,349 |
| 2100 | 5217 | Automotive Repairs | 20,583 | 11,669 | 12,818 |
| 2100 | 5218 | Work Permits and Fees | 4,905 | 375 | 5,000 |
| 2100 | 5219 | Automotive - Non-Contract | 288 | 9,179 | 375 |
| 2100 | 5220.2 | Electricity - Bluff Road | 488,130 | 447,963 | 612,963 |
| 2100 | 5221 | Telephone Service | 13,290 | 13,000 | 16,500 |
| 2100 | 5222.2 | Water & Sewer - Bluff Road | 207,232 | 285,000 | 315,000 |
| 2100 | 5223.2 | Heating Fuel - Bluff Road | 130,933 | 224,472 | 314,472 |
| 2100 | 5224 | Repairs to Installed Equipment | 15,954 | 89,689 | 50,689 |
| 2100 | 5226 | Service Contracts | 246,591 | 270,156 | 282,156 |
| 2100 | 5227 | Equipment Repairs | 18,710 | 15,000 | 15,000 |
| 2100 | 5228 | Building Maintenance | (13,344) | 119,912 | 72,804 |
| 2100 | 5237 | Radio and Communications | 18,153 | 25,615 | 25,615 |
| 2100 | 5238 | Fingerprint and Photography | 92 | 599 | 599 |
| 2100 | 5240 | Prisoner Clothing | 49,898 | 98,000 | 98,000 |
| 2100 | 5241 | Uniforms and Equipment | 22,749 | 137,550 | 137,550 |
| 2100 | 5244 | Janitorial Supplies | 73,786 | 90,991 | 90,991 |
| 2100 | 5245 | Kitchen and Dining Ware | - | 8,000 | 8,000 |
| 2100 | 5249 | Medical Supplies & Expense | 93 | 2,700 | 2,700 |

Detention Center

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|----------------------------|-------------|--------------|--------------|
| 2100 | 5251 | Outpatient Care | 100,378 | 58,000 | 80,064 |
| 2100 | 5262 | Beepers/Cell Phone | 10,862 | 10,250 | 10,250 |
| 2100 | 5263 | Rent | 1,205 | 14,300 | 14,300 |
| 2100 | 5264 | Employee Training | 27,904 | 38,230 | 38,230 |
| 2100 | 5265 | Professional Services | 2,569,115 | 2,773,057 | 3,873,057 |
| 2100 | 5266 | Awards | 1,001 | 500 | 500 |
| 2100 | 5295 | Non-Asset Equipment | 10,616 | 82,141 | 48,801 |
| Operating Expense | | | 4,105,443 | 4,946,392 | 6,245,716 |
| 2100 | 5312 | Machines & Other Equipment | 32,413 | 163,201 | 220,000 |
| 2100 | 5313 | Automotive Equipment | 57,430 | - | 16,000 |
| Capital Outlay | | | 89,843 | 163,201 | 236,000 |
| | | | | | |
| Total Expense | | | 14,835,349 | 16,481,292 | 18,111,914 |

Emergency Services Department

Mission

To provide professional and cost effective emergency and public safety planning, preparedness programs, response and recovery to Richland County citizens and visitors in order to save lives and protect property.

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. In the summer, an EMS substation is open during weekends and holidays at Lake Murray and is the base for the Rescue Boat. EMS operates one of the few Paramedic/Motorcycle response programs in the nation.

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

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

Fire Marshal – Fire and Enforcement Division:

The Richland County Fire Marshal directs this division. Developing the fire service expansion has been an on-going project. When finished, the county will have one of the best fire protection infrastructures in the state.

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 scenes of suspicious fires in the County. Also, the code enforcement program remains a priority with 70 inspections performed each week. The division handles complaint investigations and fire code/ordinance violations within the County. This division also permits approximately 500 locations that have hazardous materials on site, and responds to hazardous material incidents and environmental ordinance violations.

Emergency Management – Plans and Mitigation Division:

Mandated by state law, this division is responsible for emergency and disaster planning. 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 also coordinates local planning with schools, industry, governments and citizens to mitigate the effects of disasters and prepare personnel for preparation and response. The division coordinates disaster recovery. A major emphasis has been placed on weapons of mass destruction and terrorism response training.

Emergency Services activated the Emergency Operations Center 4 times in the past year for emergency situations.

Administration – Logistics and Support Division:

This Division provides support services for all other divisions within the department: budget, equipment, communications, public information, in-service training, department compliance and safety. Key senior department employees are cross-trained to promote 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 church, school and civic groups and public service announcements run on television and radio. The EMS Division is involved with numerous anti-drug/anti-drinking campaigns. This division coordinates the release of information during an emergency or disaster and has established an award winning Emergency News Network (ENN). A newly implemented fire prevention program is underway and several other prevention programs have been implemented or are being designed. An on-going recruitment program is underway to identify qualified applicants.

Emergency Services Department

Goals and Objectives

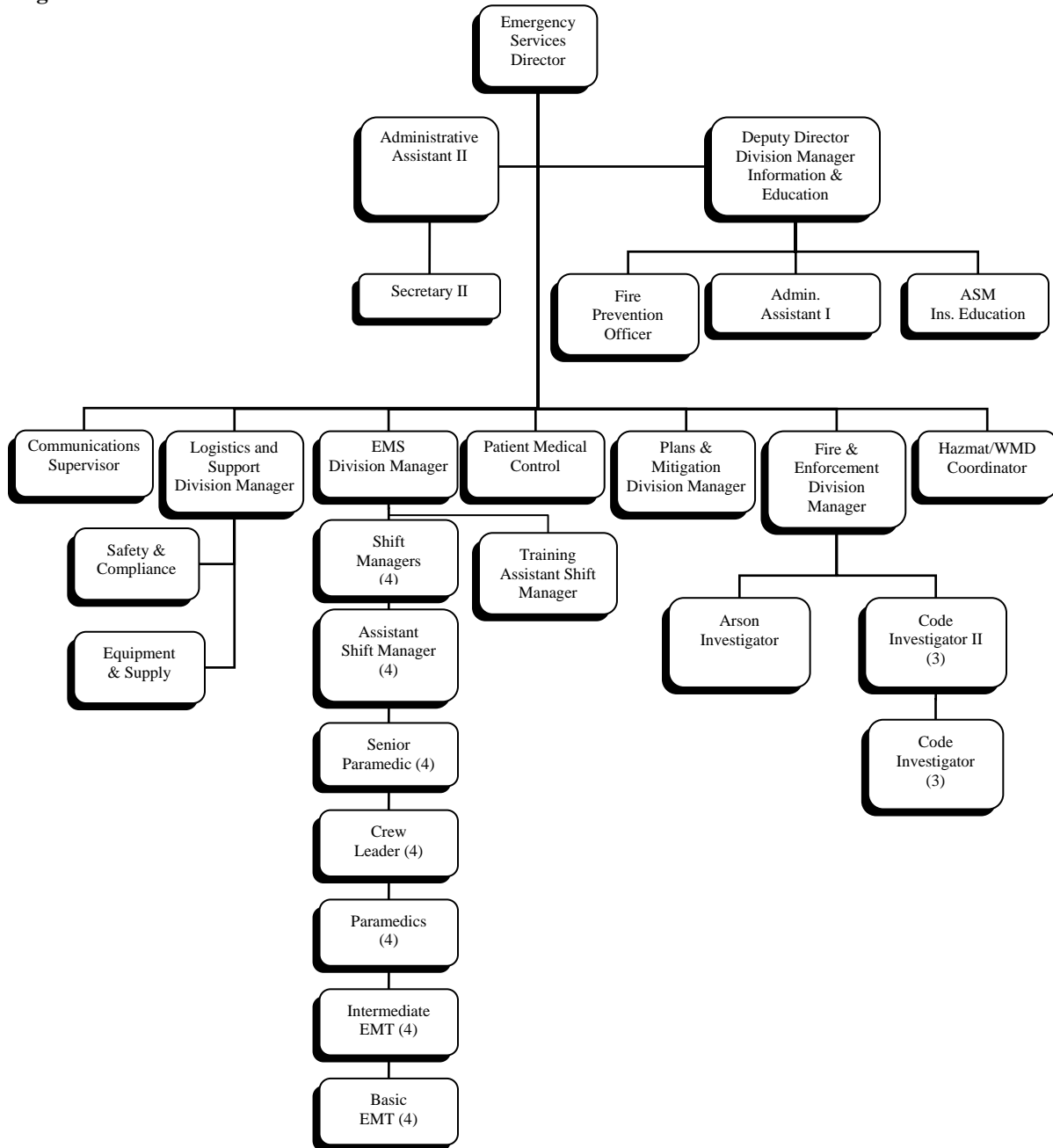
- Conduct code inspections for business license purposes and increase proactive spot inspections by 2%.
- Improve the delivery of pre-hospital care through recruitment, retention, training, quality assurance and cost saving measures.
- Perform mitigation and preparation activities using all hazard planning models to increase awareness among citizens, emergency responders and governments.
- Disseminate information and education to all customers in a timely, effective manner.
- Increase number of emergency management courses and participation by interagency and county employees by 2% and involve interagency and county employees in emergency management exercises in FY07.
- Use inventory control, bar codes and other measures to perform on time preventive maintenance, discourage loss and maintain necessary inventory.
- Use fleet management systems in place to decrease downtime and efficiency of ESD vehicles by 5%.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|----------|----------|----------|
| # of EMS responses | 44,693 | 44,620 | 45,617 |
| EMS responses per employee | 344 | 343 | 351 |
| Cost per EMS response | \$129.44 | \$129.46 | \$126.63 |
| # of Patients transported | 30,339 | 31,964 | 33,438 |
| Survivability rate of patients transported by EMS | 88% | 88% | 88% |
| EMS responses within 5.5 minutes | 20% | 16% | 16% |
| EMS responses within 8 minutes | 29% | 27% | 27% |
| EMS responses within 10.5 minutes | 18% | 19% | 19% |
| EMS responses > 10.5 minutes | 31% | 38% | 38% |
| Field Fire Inspections conducted – business license | 976 | 1,124 | 1,294 |
| Field Fire Inspections conducted - proactive | 834 | 844 | 854 |
| Complaints Investigated – Code Enforcement & Fire | 191 | 160 | 169 |
| Fire Inspections per unit employee | 362 | 394 | 429 |
| # of Emergency education courses | 48 | 42 | 51 |
| Emergency education course participants | 812 | 1,020 | 1,170 |
| State & Federal emergency preparedness mandates met | 100% | 100% | 100% |
| Community Education Programs conducted | 84 | 88 | 102 |
| Training programs offered – internal | 54 | 58 | 61 |
| 911 complaints handled | 170 | 82 | 26 |
| # of injuries | 139 | 88 | 122 |
| Average # department staff per 1,000 population | 2.2 | 2.2 | 2.2 |

Emergency Services Department

Organization Chart



Emergency Services Department

Budget Highlights

Emergency Services

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

The FY07 budget reflects a \$67,723 or 4.1% increase driven by the county pay for performance plan and one-time capital

expenditures to replace equipment in the Emergency Operations Center and to replace radios.

The FY06 budget increased \$242,954 or 17.2% due to an increase in the city/county 911-communication center cost of \$212,334.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$378,473 | \$380,287 | \$394,556 | \$14,269 |
| Operating Expenditures | 84,769 | 1,212,763 | 1,232,217 | 19,454 |
| Capital Outlay | 33,975 | 65,000 | 99,000 | 34,000 |
| Total | \$497,217 | \$1,658,050 | \$1,725,773 | \$67,723 |

| | | | | |
|--------------------------|---|---|---|---|
| Authorized FT Positions* | 7 | 7 | 7 | - |
|--------------------------|---|---|---|---|

* Detailed list of authorized positions for FY2007 is included in Appendix B

Emergency Medical Services

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

The FY07 budget reflects a \$1,872,364 or 21% increase. Personal services increased \$1,251,938 or 21% due to classification & compensation increases implemented in FY06. Operating increases included \$172,256 for contract auto repairs and one-time equipment costs. One-time

capital for \$250,000 for a paperless paramedic reporting system also impacted the FY07 budget.

The FY06 budget increased or \$717,681 or 8.9%. This is driven by operating increases to fuel of \$87,844, automotive repair cost of \$110,000 and medical supplies of \$55,000. The capital increase of \$324,534 is due to countywide required replacement of LifePaks, stretchers, and adding AVL units for on-board communication with hospital to all units.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$5,270,143 | \$5,992,872 | \$7,244,810 | \$1,251,938 |
| Operating Expenditures | 1,282,611 | 1,494,247 | 1,640,907 | 146,660 |
| Capital Outlay | 446,381 | 1,302,734 | 1,776,500 | 473,766 |
| Total | \$6,999,185 | \$8,789,853 | \$10,662,217 | \$1,872,364 |

| | | | | |
|--------------------------|-----|-----|-----|---|
| Authorized FT Positions* | 181 | 181 | 181 | - |
|--------------------------|-----|-----|-----|---|

* Detailed list of authorized positions for FY2007 is included in Appendix B

Emergency Services Department

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|----------------------------------|-------------|-----------------------------|----------------|------------------|------------------|
| 2200 | 5111 | Salaries and Wages | 328,299 | 326,238 | 338,701 |
| 2200 | 5112 | Overtime | - | 2,000 | 2,000 |
| 2200 | 5122 | FICA Employer's Share | 24,177 | 25,274 | 26,064 |
| 2200 | 5123 | Worker's Compensation | 337 | - | - |
| 2200 | 5131 | SC Regular Retirement | 17,184 | 17,296 | 17,952 |
| 2200 | 5132 | SC Police Retirement | 8,476 | 9,479 | 9,839 |
| Personal Services Expense | | | 378,473 | 380,287 | 394,556 |
| 2200 | 5210 | Office Supplies | 3,134 | 4,200 | 4,200 |
| 2200 | 5213 | Copy Machines | 2,657 | 9,000 | 9,000 |
| 2200 | 5214 | Membership and Dues | 450 | 460 | 460 |
| 2200 | 5216 | Petrol Oil and Lubricants | 3,930 | 19,077 | 5,292 |
| 2200 | 5217 | Automotive Repairs | 4,117 | 5,001 | 3,512 |
| 2200 | 5219 | Automotive - Non-Contract | 995 | 4,274 | 5,000 |
| 2200 | 5221 | Telephone Service | 3,639 | 3,500 | 6,000 |
| 2200 | 5226 | Service Contracts | 3,001 | 15,000 | 10,120 |
| 2200 | 5227 | Equipment Repairs | - | 100 | 100 |
| 2200 | 5228 | Building Maintenance | - | 50 | 50 |
| 2200 | 5231 | Hand Tools and Sets | - | 200 | 200 |
| 2200 | 5237 | Radio and Communications | 10,964 | 18,200 | 62,332 |
| 2200 | 5238 | Fingerprint and Photography | - | 50 | 50 |
| 2200 | 5241 | Uniforms and Equipment | 250 | 1,400 | 1,400 |
| 2200 | 5242 | Diet | 616 | 2,500 | 2,500 |
| 2200 | 5244 | Janitorial Supplies | - | 100 | 100 |
| 2200 | 5262 | Beepers/Cell Phones | 4,658 | 5,000 | 6,000 |
| 2200 | 5264 | Employee Training | 1,135 | 3,000 | 3,000 |
| 2200 | 5276.911 | 911 Consolidation | - | 1,100,651 | 1,100,651 |
| 2200 | 5295 | Non-Asset Equipment | 45,223 | 21,000 | 12,250 |
| Operating Expense | | | 84,769 | 1,212,763 | 1,232,217 |
| 2200 | 5312 | Machines & Other Equipment | 4,584 | 35,000 | 59,000 |
| 2200 | 5313 | Automotive Equipment | 29,391 | 30,000 | 40,000 |
| Capital Outlay | | | 33,975 | 65,000 | 99,000 |
| | | | | | |
| Total Expense | | | 497,217 | 1,658,050 | 1,725,773 |

Emergency Medical Services

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 2210 | 5111 | Salaries and Wages | 3,684,880 | 4,348,804 | 5,409,814 |
| 2210 | 5112 | Overtime | 844,589 | 723,000 | 723,000 |
| 2210 | 5113 | Part Time Wages | 55,139 | 130,000 | 130,000 |
| 2210 | 5122 | FICA Employer's Share | 350,932 | 400,539 | 479,105 |
| 2210 | 5123 | Worker's Compensation | 7,142 | - | - |
| 2210 | 5131 | SC Regular Retirement | 327,461 | 390,529 | 502,891 |
| Personal Services Expense | | | 5,270,143 | 5,992,872 | 7,244,810 |
| 2210 | 5210 | Office Supplies | 6,388 | 7,000 | 7,000 |
| 2210 | 5214 | Membership and Dues | 1,500 | 2,000 | 3,000 |
| 2210 | 5216 | Petrol Oil and Lubricants | 198,184 | 240,140 | 221,848 |
| 2210 | 5217 | Automotive Repairs | 69,983 | 156,614 | 328,870 |
| 2210 | 5219 | Automotive - Non-Contract | 46,910 | 98,774 | 80,000 |
| 2210 | 5220 | Electricity | 10,716 | 24,000 | 15,000 |
| 2210 | 5221 | Telephone Service | 12,264 | 16,000 | 16,000 |
| 2210 | 5222 | Water & Sewer Service | 1,944 | 7,200 | 7,000 |
| 2210 | 5223 | Heating Fuel | 2,099 | - | 65,800 |
| 2210 | 5226 | Service Contracts | 41,050 | 75,900 | 7,000 |
| 2210 | 5227 | Equipment Repairs | 7,013 | 7,000 | 150 |
| 2210 | 5228 | Building Maintenance | - | 150 | - |
| 2210 | 5231 | Hand Tools and Sets | 1,924 | 5,000 | 5,000 |
| 2210 | 5237 | Radio and Communications | 72,676 | 94,000 | 104,000 |
| 2210 | 5238 | Fingerprint and Photography | 13 | 100 | 100 |
| 2210 | 5241 | Uniforms and Equipment | 74,845 | 100,000 | 100,000 |
| 2210 | 5243 | Laundry and Linen Service | 3,573 | 5,000 | 5,000 |
| 2210 | 5244 | Janitorial Supplies | 3,471 | 5,000 | 5,000 |
| 2210 | 5249 | Medical Supplies & Expense | 536,654 | 425,500 | 461,520 |
| 2210 | 5251 | Outpatient Care | 23,196 | 28,140 | 28,140 |
| 2210 | 5262 | Beepers/Cell Phones | 14,349 | 14,800 | 15,800 |
| 2210 | 5263 | Rent | 941 | 5,000 | 4,000 |
| 2210 | 5264 | Employee Training | 29,283 | 29,429 | 29,429 |
| 2210 | 5282 | Matching Funds | 5,166 | - | - |
| 2210 | 5295 | Non-Asset Equipment | 118,519 | 147,500 | 131,250 |
| Operating Expense | | | 1,282,661 | 1,494,247 | 1,640,907 |

Emergency Medical Services

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|----------------|----------------|----------------------------|----------------|-----------------|-----------------|
| 2210 | 5312 | Machines & Other Equipment | 154,275 | 634,500 | 541,000 |
| 2210 | 5313 | Automotive Equipment | 292,106 | 567,000 | 884,000 |
| 2210 | 5315 | Data Processing Equipment | - | - | 250,000 |
| 2210 | 5318 | Lease Purchase Capital | - | 101,234 | 101,500 |
| Capital Outlay | | | 446,381 | 1,302,734 | 1,776,500 |
| | | | | | |
| Total Expense | | | 6,999,185 | 8,789,853 | 10,662,217 |

Planning and Development

Mission

To improve the quality of life in Richland County through a democratic process of continuing comprehensive land use planning for environmentally healthy, socially equitable, and aesthetically inspiring communities; to coordinate and regulate community development, redevelopment, and land use in accordance with the County's comprehensive plan; to administer building and property maintenance codes which assure the safety and quality of new and existing construction; and to provide current, accurate, and complete geographic information necessary for community land use decisions.

Goals & Objectives

- Have all addressed subdivision plans scanned and available at a kiosk so that customers and others may use the system for verification of addresses by January 2007.
- Draft the Comprehensive Plan by May 2007.
- Collaborate with other county departments on county development review and approval policies and procedures through the development review team.
- Increase workplace productivity and efficiency through the use of computer technologies. Continue converting business process from manual recordkeeping and map reading to digital databases and GIS systems and make available to public by May 2007.
- Make inspection results paperless by January 2007.
- Review and implement possible changes to the Land Development Code by March 2007.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$1,645,417 | \$1,887,735 | \$2,180,756 | \$293,021 |
| Operating Expenditures | 282,112 | 331,928 | 312,898 | (19,030) |
| Capital Outlay | 101,298 | 64,250 | 18,000 | (46,250) |
| Total | \$2,028,827 | \$2,283,913 | \$2,511,654 | \$227,741 |
| Authorized FT Positions* | 46 | 51 | 51 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget reflects a \$227,741 increase or 10%. Personnel expenditures increased \$293,021 or 15.5% for class and comp implementation in

FY06 drove the increase. Operating costs were funded at a continuation level.

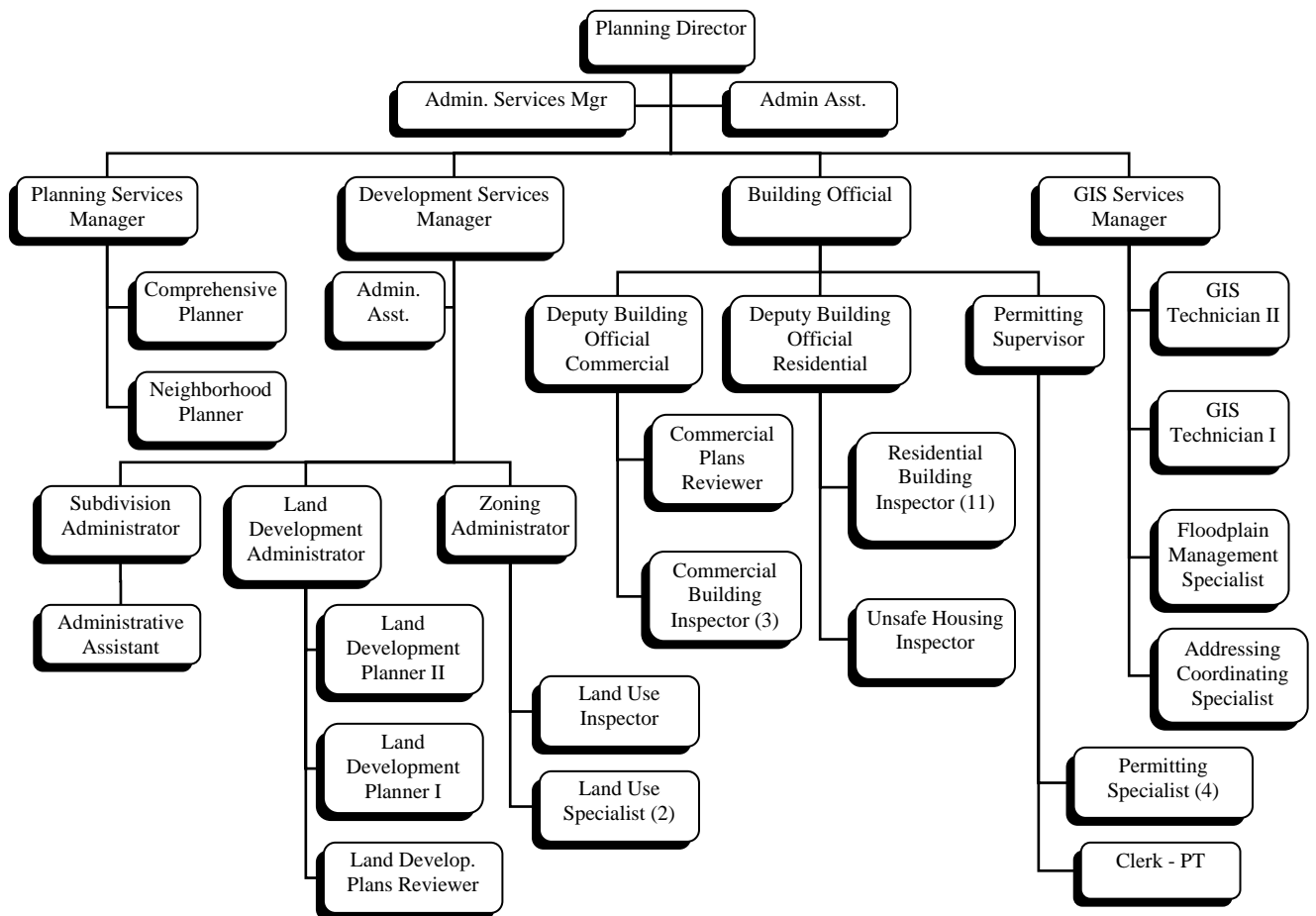
The FY06 budget increased \$159,701 or 7.5%. Personnel expenditures increased \$148,391 or 8.5% due to partial year funding for five new positions, a Residential Plans Reviewer, Administrative Assistant, and three Land Use Inspectors.

Planning and Development

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|---------------|---------------|---------------|
| Addresses verified/issued | 2,551 | 4,137 | 4,200 |
| Community outreach and quality design meetings | 59 | 39 | 40 |
| Flood plain reviews, inspections, and verifications | 1,013 | 2,516 | 2,500 |
| Permits Issued | 6,679 | 7,463 | 8,000 |
| Commercial Plans Reviewed | 261 | 357 | 400 |
| Residential Plans Reviewed | N/A | 300 | 350 |
| Construction Value | \$486,147,409 | \$624,582,709 | \$650,000,000 |

Organization Chart



Planning and Development Services

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 2300 | 5111 | Salaries and Wages | 1,408,056 | 1,613,320 | 1,859,934 |
| 2300 | 5112 | Overtime | 12,917 | 13,500 | 13,500 |
| 2300 | 5113 | Part Time Wages | 6,461 | 5,000 | 5,000 |
| 2300 | 5118 | Outside Temporary Employee | 14,756 | 5,000 | 5,000 |
| 2300 | 5122 | FICA Employer's Share | 105,135 | 125,650 | 143,700 |
| 2300 | 5123 | Worker's Compensation | 613 | - | - |
| 2300 | 5131 | SC Regular Retirement | 97,479 | 125,265 | 153,622 |
| Personal Services Expense | | | 1,645,417 | 1,887,735 | 2,180,756 |
| 2300 | 5210 | Office Supplies | 34,031 | 25,000 | 20,000 |
| 2300 | 5213 | Copy Machines | 11,758 | 13,500 | 13,500 |
| 2300 | 5214 | Membership and Dues | 4,953 | 3,000 | 5,000 |
| 2300 | 5215 | Individual Travel | - | 500 | 500 |
| 2300 | 5216 | Petrol Oil and Lubricants | 17,207 | 19,097 | 21,735 |
| 2300 | 5217 | Automotive Repairs | 38,422 | 15,003 | 22,650 |
| 2300 | 5219 | Automotive - NonContract | 7,200 | 12,347 | 10,000 |
| 2300 | 5221 | Telephone Service | 1,092 | 1,500 | 1,500 |
| 2300 | 5226 | Service Contracts | - | 500 | 500 |
| 2300 | 5231 | Hand Tools and Sets | 4 | 500 | 500 |
| 2300 | 5238 | Fingerprint and Photography | 1,228 | 1,082 | 1,082 |
| 2300 | 5241 | Uniforms and Equipment | 11,800 | 12,000 | 12,000 |
| 2300 | 5254 | Signs | 2,031 | 3,000 | 3,000 |
| 2300 | 5261 | Advertising | 15,585 | 10,000 | 10,000 |
| 2300 | 5262 | Beepers/Cell Phones | 32,916 | 32,000 | 32,000 |
| 2300 | 5264 | Employee Training | 10,224 | 9,550 | 13,831 |
| 2300 | 5265 | Professional Services | 43,262 | 70,000 | 70,000 |
| 2300 | 5272 | Special Contracts | 35,764 | 70,000 | 70,000 |
| 2300 | 5276 | Lump Sum Appropriations | - | 7,700 | - |
| 2300 | 5295 | Non-Asset Equipment | 14,635 | 25,649 | 5,100 |
| Operating Expense | | | 282,112 | 331,928 | 312,898 |
| 2300 | 5313 | Automotive Equipment | 101,298 | 64,250 | 18,000 |
| Capital Outlay | | | 101,298 | 64,250 | 18,000 |
| | | | | | |
| Total Expense | | | 2,028,827 | 2,283,913 | 2,511,654 |

Coroner

Mission

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

Goals and Objectives

- Ensure that the citizens of the County receive the best possible investigation of each death.
- Ensure that the citizens of the County are kept informed about the status of a death investigation of a family member.
- Ensure that the citizens of Richland County are protected against known hazards that have caused a death by taking corrective measures 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.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|-------------------------|-------|-------|-------|
| Number of calls handled | 2,096 | 2,000 | 2,000 |
| Cost per call | \$436 | \$532 | \$540 |

Budget Highlights

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

FY07 personnel costs increase \$16,508 or 3.5%, due to the county pay for performance program. Operating costs are funded at a continuation level. Capital decreases by \$27,000 due to one-time cost in FY06 associated with the county vehicle replacement plan.

The FY06 budget increased \$149,764 or 16.4%. Personnel expenditures increased \$62,157 or 15.3% due to a new administrative assistant position, \$16,711 in additional part-time, and the pay for performance program. The operating increase is driven by the rent and utilities added for the new facility. Capital increased \$27,000 due to the inclusion of a new vehicle.

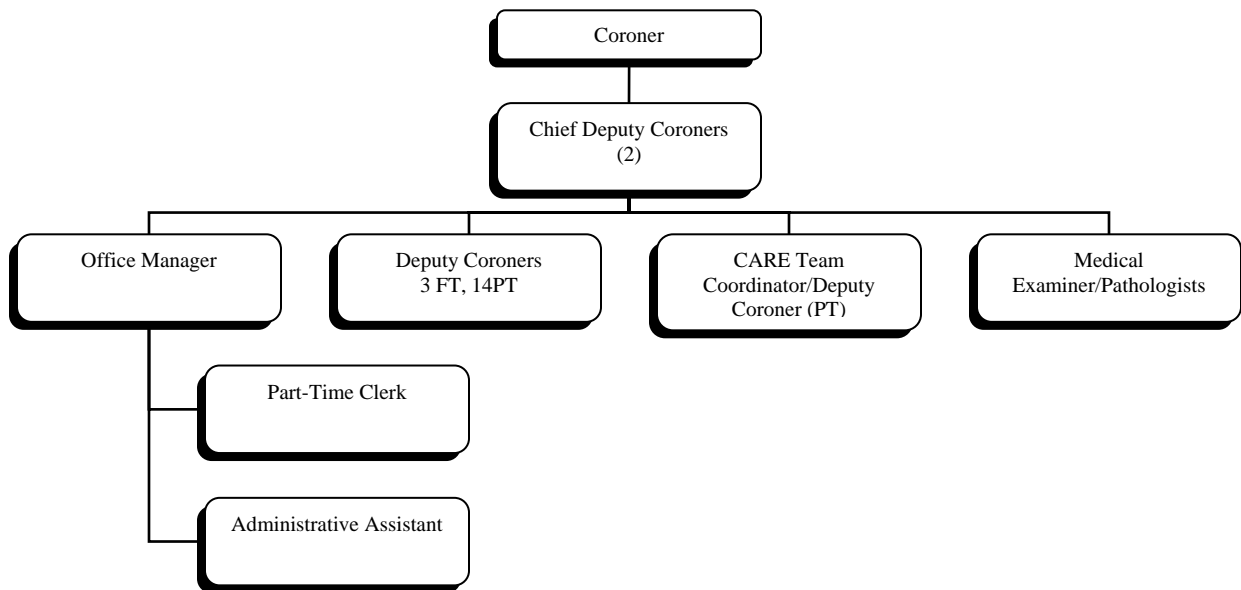
Coroner

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|-----------------|
| Personal Services | \$471,185 | \$469,149 | \$485,657 | \$16,508 |
| Operating Expenditures | 489,993 | 566,916 | 593,882 | 26,966 |
| Capital Outlay | - | 27,000 | - | (27,000) |
| Total | \$961,118 | \$1,063,065 | \$1,079,539 | \$16,474 |
| Authorized FT Positions* | 7 | 8 | 8 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Coroner

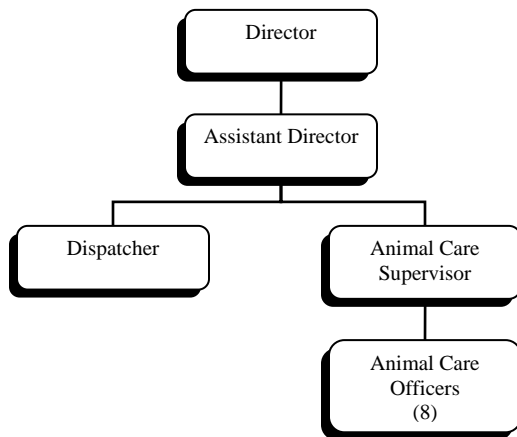
| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 2400 | 5111 | Salaries and Wages | 317,087 | 335,740 | 349,800 |
| 2400 | 5113 | Part Time Wages | 84,148 | 65,000 | 65,000 |
| 2400 | 5122 | FICA Employer's Share | 29,811 | 30,857 | 31,732 |
| 2400 | 5123 | Worker's Compensation | 178 | - | - |
| 2400 | 5131 | SC Regular Retirement | 4,882 | 6,852 | 7,139 |
| 2400 | 5132 | SC Police Retirement | 35,079 | 30,700 | 31,986 |
| Personal Services Expense | | | 471,185 | 469,149 | 485,657 |
| 2400 | 5210 | Office Supplies | 5,943 | 8,000 | 8,000 |
| 2400 | 5213 | Copy Machines | 784 | 511 | 511 |
| 2400 | 5214 | Membership and Dues | 640 | 900 | 900 |
| 2400 | 5215 | Individual Travel | 3,932 | 4,000 | 4,000 |
| 2400 | 5216 | Petrol Oil and Lubricants | 12,829 | 16,500 | 17,930 |
| 2400 | 5217 | Automotive Repairs | 11,710 | 8,335 | 9,306 |
| 2400 | 5219 | Automotive - NonContract | 4,618 | 1,487 | 1,400 |
| 2400 | 5220.18 | Electricity - Coroner | 3,691 | 4,933 | 6,400 |
| 2400 | 5221 | Telephone Service | 666 | 750 | 750 |
| 2400 | 5222.18 | Water & Sewer - Coroner | 275 | 720 | 720 |
| 2400 | 5223.4 | Heating Fuel - Coroner | 66 | 600 | 600 |
| 2400 | 5226 | Service Contracts | 64,494 | 69,200 | 99,676 |
| 2400 | 5227 | Equipment Repairs | 1,514 | 1,500 | 1,500 |
| 2400 | 5237 | Radio and Communications | 6,919 | 10,000 | 10,000 |
| 2400 | 5238 | Fingerprint and Photography | 567 | 1,800 | 1,800 |
| 2400 | 5241 | Uniforms and Equipment | - | - | 3,000 |
| 2400 | 5249 | Medical Supplies & Expense | 17,508 | 21,000 | 6,000 |
| 2400 | 5254 | Signs | 515 | - | - |
| 2400 | 5255 | Postmortem Pathology | 294,852 | 340,000 | 340,000 |
| 2400 | 5258 | Witness, Jurors, Bailiffs | - | 180 | 180 |
| 2400 | 5262 | Beepers/Cell Phones | 19,947 | 21,000 | 21,000 |
| 2400 | 5263 | Rent | - | 24,000 | 24,000 |
| 2400 | 5264 | Employee Training | 4,576 | 8,000 | 8,000 |
| 2400 | 5265 | Professional Services | 20,687 | 6,000 | 6,000 |
| 2400 | 5272 | Special Contracts | 2,740 | 17,500 | 17,500 |
| 2400 | 5295 | Non-Asset Equipment | 10,460 | - | 4,709 |
| Operating Expense | | | 489,933 | 566,916 | 593,882 |
| 2400 | 5313 | Automotive Equipment | - | 27,000 | - |
| Capital Outlay | | | - | 27,000 | - |
| Total Expense | | | 961,118 | 1,063,065 | 1,079,539 |

Animal Care

Mission

To 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 licensing their pets and the responsibilities of pet ownership. Reunite lost pets with their owners. Reduce the number of animals euthanized by transferring adoptable animals with adoption and rescue groups.

Organization Chart



Goals and Objectives

- Vigorously enforce the Animal Control Ordinance by responding to all complaints of stray and unwanted animals in a timely manner, investigating animal bite reports and rabies control cases, and reducing the number of stray and unwanted animals in the County.
- Provide stricter enforcement of the Animal Ordinance by issuing violation notices to all violators of the Ordinance and issuing citations to second time offenders.
- Increase the number of licensed pets by increasing the number of sweeps performed in County neighborhoods. Sweeps provide citizens with pamphlets and pet license applications. Also, mail license applications to citizens that have vaccinated their pets but have not registered their pets.
- Reduce the number of animals euthanized yearly by increasing the number of stray animals reunited with their owners and cooperating with Project Pet and other rescue organizations to save as many animals as possible for adoption.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|-------|-------|-------|
| Number of complaints responded to | 5,962 | 7,856 | 8,552 |
| Number of animals picked up | 5,524 | 5,852 | 6,152 |
| Number of animals quarantined | 146 | 175 | 200 |
| Number of violation notices issued | 2,059 | 2,500 | 3,000 |
| Number of citations issued | 199 | 225 | 275 |
| Number of community sweeps | 17 | 22 | 27 |
| Number of applications mailed | 1,200 | 1,400 | 1,600 |
| Number of redemptions | 309 | 304 | 376 |
| Number of animals submitted to Project Pet | 162 | 150 | 200 |
| Total Number of Animals Licensed | 2,777 | 3,200 | 3,500 |

Animal Care

Budget Highlights

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

The FY06 budget remained at the same level as FY05, however, funding does include a \$30,000 increase in recurring cost with a similar reduction from one-time cost.

The FY07 budget is funded at a continuation level from FY06.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$357,047 | \$389,867 | \$394,412 | \$4,545 |
| Operating Expenditures | 331,699 | 425,021 | 430,652 | 5,631 |
| Capital Outlay | 64,175 | 63,714 | 78,400 | 14,686 |
| Total | \$752,921 | \$878,602 | \$903,464 | \$24,862 |
| Authorized FT Positions* | 12 | 12 | 12 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Animal Care

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 3062 | 5111 | Salaries and Wages | 262,366 | 296,522 | 300,457 |
| 3062 | 5112 | Overtime | 38,677 | 23,736 | 23,736 |
| 3062 | 5118 | Outside Temporary Employee | - | 6,867 | 6,867 |
| 3062 | 5122 | FICA Employer's Share | 22,359 | 24,660 | 24,801 |
| 3062 | 5123 | Worker's Compensation | 140 | - | - |
| 3062 | 5131 | SC Regular Retirement | 4,070 | 2,160 | 2,188 |
| 3062 | 5132 | SC Police Retirement | 29,435 | 35,922 | 36,363 |
| Personal Services Expense | | | 357,047 | 389,867 | 394,412 |
| 3062 | 5210 | Office Supplies | 8,438 | 6,000 | 18,585 |
| 3062 | 5213 | Copy Machines | - | 1,000 | 1,000 |
| 3062 | 5214 | Membership and Dues | - | 75 | 75 |
| 3062 | 5216 | Petrol Oil and Lubricants | 32,704 | 28,610 | 44,995 |
| 3062 | 5217 | Automotive Repairs | 19,211 | 20,004 | 17,383 |
| 3062 | 5219 | Automotive - Non-Contract | 15,324 | 5,983 | 7,500 |
| 3062 | 5221 | Telephone Service | 38 | 100 | 100 |
| 3062 | 5226 | Service Contracts | - | 200 | 200 |
| 3062 | 5227 | Equipment Repairs | 35 | 700 | 700 |
| 3062 | 5237 | Radio and Communication | 4,514 | 5,200 | 5,200 |
| 3062 | 5241 | Uniforms and Equipment | 1,437 | 3,500 | 3,500 |
| 3062 | 5243 | Laundry and Linen Service | 5,346 | 6,148 | 6,148 |
| 3062 | 5248 | Chemicals | - | 150 | 150 |
| 3062 | 5262 | Beepers/Cell Phones | 7,664 | 7,775 | 7,775 |
| 3062 | 5264 | Employee Training | 4,124 | 6,185 | 6,185 |
| 3062 | 5268 | Animal Care | 203,595 | 332,241 | 307,241 |
| 3062 | 5268.01 | Animal Care - Project | 25,000 | - | - |
| 3062 | 5295 | Non-Asset Equipment | 4,269 | - | 2,765 |
| Operating Expense | | | 331,699 | 423,871 | 429,502 |
| 3062 | 5313 | Automotive Equipment | 64,175 | 63,714 | 78,400 |
| Capital Outlay | | | 64,175 | 63,714 | 78,400 |
| 3062 | 5471 | Program Maintenance & Licensing | - | 1,150 | 1,150 |
| Data Processing Expense | | | - | 1,150 | 1,150 |
| Total Expense | | | 752,921 | 878,602 | 903,464 |

Public Works Administration

Mission

To provide centralized administration, finance, and geographic information management and support to divisions of Public Works in order to maximize standardization, consistency, and economy.

- Provide Public Works divisions with assistance for financial operations, supply operations, implementing and monitoring annual budget and payroll support.

Goals and Objectives

- Provide excellent administrative service (i.e., personnel, insurance, training, safety) to all Public Works employees.
- Access, manage and assist all Public Works divisions with GIS and other needed technologies.

Budget Highlights

The FY07 budget increased \$21,108 or 4.4% due to the county pay for performance program.

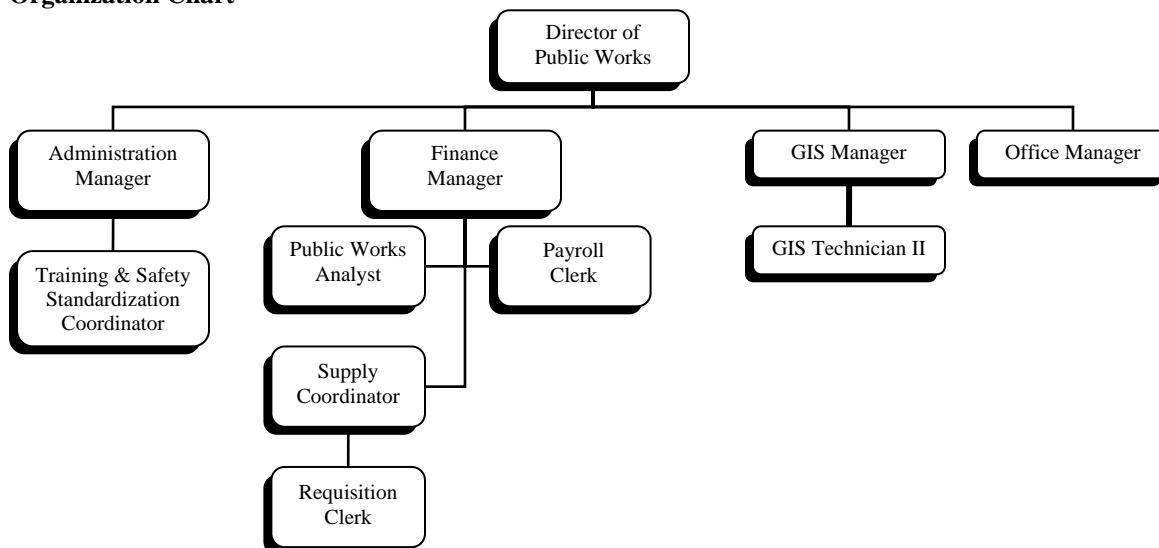
The FY06 budget decreased \$15,849 due to \$45,000 of one-time capital included in the FY05 budget. Personal Services increased \$25,011 due to the pay for performance program.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$399,071 | \$400,870 | \$428,838 | \$27,968 |
| Operating Expenditures | 101,839 | 80,879 | 74,019 | (6,860) |
| Capital Outlay | - | - | - | - |
| Total | \$500,910 | \$481,749 | \$502,857 | \$21,108 |
| Authorized FT Positions* | 10 | 10 | 10 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Public Works Administration

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|-----------------------------|-------------|--------------|--------------|
| 3000 | 5111 | Salaries and Wages | 345,032 | 344,889 | 369,167 |
| 3000 | 5112 | Overtime | - | 1,000 | 1,000 |
| 3000 | 5118 | Temporary Help-from outside | 4,862 | - | - |
| 3000 | 5122 | FICA Employer's Share | 25,267 | 26,633 | 28,318 |
| 3000 | 5123 | Worker's Compensation | 95 | 1,714 | - |
| 3000 | 5131 | SC Regular Retirement | 23,815 | 26,634 | 30,353 |
| Personal Services Expense | | | 399,071 | 400,870 | 428,838 |
| 3000 | 5210 | Office Supplies | 11,514 | 11,087 | 13,103 |
| 3000 | 5213 | Copy Machines | 3,629 | 2,500 | 2,500 |
| 3000 | 5214 | Membership and Dues | 908 | 1,400 | 1,505 |
| 3000 | 5216 | Petrol Oil and Lubricants | 1,879 | 2,435 | 1,877 |
| 3000 | 5217 | Automotive Repairs | 4,117 | 3,334 | 878 |
| 3000 | 5219 | Automotive - Non-Contract | 1,239 | 1,453 | 1,400 |
| 3000 | 5221 | Telephone Service | 9,170 | 14,600 | 13,250 |
| 3000 | 5226 | Service Contracts | 2,595 | 4,500 | 3,500 |
| 3000 | 5237 | Radio and Communications | - | 2,100 | 1,700 |
| 3000 | 5241 | Uniforms and Equipment | 632 | 400 | 600 |
| 3000 | 5242 | Diet | 2,495 | 3,060 | 3,546 |
| 3000 | 5262 | Beepers/Cell Phones | 466 | 700 | 700 |
| 3000 | 5264 | Employee Training | 5,520 | 5,000 | 5,000 |
| 3000 | 5276 | LumpSum Appropriations | 23,760 | 23,760 | 23,760 |
| 3000 | 5295 | Non-Asset Equipment | 33,915 | 4,550 | 700 |
| Operating Expense | | | 101,839 | 80,879 | 74,019 |
| | | | | | |
| Total Expense | | | 500,910 | 481,749 | 502,857 |

Engineering

Mission

To provide engineering services in support of County operations and infrastructure development in order to enhance public safety, public health and efficiency of Richland County.

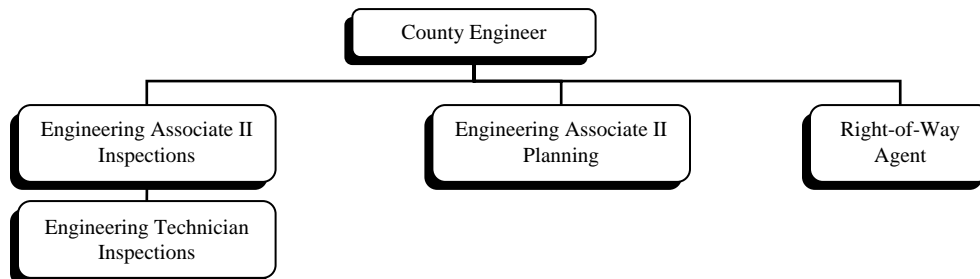
Goals and Objectives

- Take a more active roll in administration of “C” Funds within Richland County.
- Implement 2006 resurfacing project by using the new pavement management system.
- Initiate a coordinated traffic management and transportation planning effort for the benefit of the motoring public of Richland County.
- Administer construction contract and start construction on the first four-year road paving program.
- Participate on the County Road Building Task Force to determine better design, construction and inspection procedures for infrastructure in the public right of way.
- Administer the first Traffic Calming Program by evaluating and determining citizen requested speed hump locations.
- Initiate development of a County Transportation Improvement Plan.
- Develop a comprehensive floodplain layer for the County GIS.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--------------------------------------|-----------|-----------|-----------|
| Number of Development Plans Approved | 226 | 286 | 250 |
| Development plans per Assigned Staff | 45.2 | 57.2 | 50.0 |
| Average Cost per Development Plan | \$1,416 | \$1,119 | \$1,280 |
| Miles of Resurfacing Completed | 10.96 | 12.00 | 7.00 |
| Miles of Paving Completed | 1.58 | 1.50 | 10 |
| Cost per mile for resurfacing | \$130,260 | \$306,951 | \$185,000 |
| Cost per mile for paving | \$323,006 | \$345,000 | \$356,000 |

Organization Chart



Engineering

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$242,128 | \$280,139 | \$277,410 | \$(2,729) |
| Operating Expenditures | 38,543 | 53,652 | 49,767 | (3,885) |
| Capital Outlay | 194,785 | 93,000 | - | (93,000) |
| Total | \$475,456 | \$426,791 | \$327,177 | \$(99,614) |
| Authorized FT Positions* | 6 | 5 | 5 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget decreased \$99,614 due to one-time capital in FY06 for vehicles and the resurfacing of parking lots.

The FY06 budget reflected an increase of \$21,957 or 5.4%. Personal Services decreased by \$40,242 or 12.6% due to a facility engineer position moved to the Facilities & Grounds Maintenance division. Capital increased by \$50,000 due to the vehicle replacement schedule.

Engineering Division

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 3005 | 5111 | Salaries and Wages | 211,653 | 237,088 | 238,527 |
| 3005 | 5112 | Overtime | 214 | 1,000 | 1,000 |
| 3005 | 5113 | Part Time Wages | - | 5,000 | - |
| 3005 | 5122 | FICA Employer's Share | 15,585 | 18,718 | 18,324 |
| 3005 | 5123 | Worker's Compensation | 129 | - | - |
| 3005 | 5131 | SC Regular Retirement | 14,547 | 18,333 | 19,559 |
| Personal Services Expense | | | 242,128 | 280,139 | 277,410 |
| 3005 | 5214 | Membership and Dues | 649 | 1,625 | 1,810 |
| 3005 | 5216 | Petrol Oil and Lubricants | 8,025 | 9,000 | 8,959 |
| 3005 | 5217 | Automotive Repairs | 9,605 | 10,002 | 7,199 |
| 3005 | 5218 | Work Permits and Fees | 100 | - | - |
| 3005 | 5219 | Automotive - Non-Contract | 9,697 | 5,414 | 3,000 |
| 3005 | 5227 | Equipment Repairs | - | 250 | - |
| 3005 | 5237 | Radio & Communications | - | 4,700 | - |
| 3005 | 5241 | Uniforms & Equipment | 1,416 | 2,400 | 3,640 |
| 3005 | 5262 | Beepers/Cell Phones | 3,758 | 5,500 | 4,500 |
| 3005 | 5264 | Employee Training | 2,893 | 4,000 | 8,600 |
| 3005 | 5265 | Professional Services | 700 | 7,911 | 6,836 |
| 3005 | 5295 | Non-Asset Equipment | - | 1,050 | 3,423 |
| Operating Expense | | | 36,843 | 51,852 | 47,967 |
| 3005 | 5313 | Automotive Equipment | - | 53,000 | - |
| 3005 | 5322 | Construction | 194,785 | 40,000 | - |
| Capital Outlay | | | 194,785 | 93,000 | - |
| 3005 | 5471 | Program Maintenance & Licensing | 1,700 | 1,800 | 1,800 |
| Data Processing Expense | | | 1,700 | 1,800 | 1,800 |
| | | | | | |
| Total Expense | | | 475,456 | 426,791 | 327,177 |

Central Garage

Mission

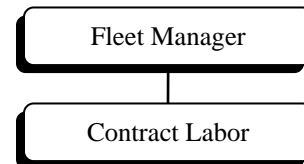
To manage and maintain the County fleet of vehicles and equipment in order to enhance the efficiency of Richland County. To manage the fuel sites that support fleet operations in a safe, economic and environmentally sound manner.

- Develop a Fleet Policies and Procedures Manual to establish uniformly accepted standards for the entire County.

Goals and Objectives

- Work with the County vehicle maintenance provider to reduce the amount of non-contract vehicle maintenance costs
- Develop an accurate, comprehensive, and regularly updated fleet inventory.

Organization Chart



Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$48,121 | \$48,970 | \$51,373 | \$2,403 |
| Operating Expenditures | 93,570 | 56,763 | 60,608 | 3,845 |
| Capital Outlay | 28,376 | 8,000 | 34,000 | 26,000 |
| Total | \$170,067 | \$113,733 | \$145,981 | \$32,248 |
| Authorized FT Positions* | 1 | 1 | 1 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

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

The FY07 budget reflects an increase of \$32,248 or 28.4% due to one-time capital of \$9,000 for

brake lathe replacement and \$25,000 for a security fence for central garage.

The FY06 budget decreased \$8,492 due to one-time capital included in the FY05 budget for garage lift replacement.

Central Garage

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|--------------------------|-------------|---------------------------------|-------------|--------------|--------------|
| 3025 | 5111 | Salaries and Wages | 42,171 | 42,435 | 44,345 |
| 3025 | 5122 | FICA Employer's Share | 3,017 | 3,267 | 3,392 |
| 3025 | 5123 | Workers Compensation | 23 | - | - |
| 3025 | 5131 | SC Regular Retirement | 2,910 | 3,268 | 3,636 |
| Pesonal Services Expense | | | 48,121 | 48,970 | 51,373 |
| 3025 | 5210 | Office Supplies | 451 | - | 1,658 |
| 3025 | 5214 | Memberships & Dues | - | 600 | 650 |
| 3025 | 5216 | Petrol Oil and Lubricants | 57,147 | 8,000 | 7,699 |
| 3025 | 5217 | Automotive Repairs | 6,840 | 8,335 | 7,199 |
| 3025 | 5219 | Automotive - Non-Contract | 8,039 | 14,246 | 15,000 |
| 3025 | 5226 | Service Contracts | 19,664 | 18,336 | 18,336 |
| 3025 | 5227 | Equipment Repairs | - | 1,000 | 1,230 |
| 3025 | 5231 | Hand Tools and Sets | 238 | 1,000 | 1,500 |
| 3025 | 5237 | Radio & Communications | - | 1,680 | 1,000 |
| 3025 | 5262 | Beepers/Cell Phones | 501 | 700 | 600 |
| 3025 | 5264 | Employee Training | 690 | 2,866 | 2,866 |
| 3025 | 5295 | Non-Asset Equipment | - | - | 2,870 |
| Operating Expense | | | 93,570 | 56,763 | 60,608 |
| 3025 | 5304 | Addition of Installed Equipment | - | 8,000 | 34,000 |
| 3025 | 5314 | Heavy Equipment | 28,376 | - | - |
| Capital Outlay | | | 28,376 | 8,000 | 34,000 |
| | | | | | |
| Total Expense | | | 170,067 | 113,733 | 145,981 |

Facilities & Grounds Maintenance

Mission

To maintain County facilities & grounds real assets through quick, efficient response to all service requests and ensure that all capital improvement projects are professionally managed. To manage and perform preventative maintenance to prevent failures associated with facilities and equipment. To perform planned maintenance on grounds, facilities and equipment in order to use all trades professionals as efficiently as possible while constantly focusing on continuous improvement and quality.

Goals and Objectives

- Supply efficient quality support for all service requests by notifying the requestor of receipt of the request and ensuring a response to each request.
- Improve the facility and equipment effectiveness and reliability by improving HVAC preventative maintenance program.
- Improve the condition of facilities by creating a planned maintenance program and training supervisors to plan and schedule needs.

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.

The FY07 budget increases \$66,109 or 4.3%. This increase is primarily driven by an operating increase for fuel of \$16,567 and one-time capital cost to create a Spill Prevention Control and Countermeasure program and for a mower.

The FY06 budget reflected an increase of \$81,895 or 5.6%. Personnel increased \$111,120

or 9.3% due to an increase in part-time and the county pay for performance program.

Judicial Center

FY07 total budget increases \$323,673 or 64.4% due to a 9% increase in utility cost and \$298,000 of one-time capital cost for an ADA study and remodeling at the Judicial Center.

2020 Hampton St.

FY07 total budget increases \$343,637 or 76.3% due to a 26% increase in utility cost and one-time capital of \$275,000 for HVAC replacement and \$36,200 for a new HVAC system for the IT server room.

1221 Gregg St.

FY07 total budget increases \$23,513 or 41.9% due to an 11.4% increase in utility cost and one-time capital cost for carpet replacement.

1400 Huger St.

FY07 budget reflects a decrease of \$82,738 due to one-time capital expenditure in FY06.

400 Powell Rd.

FY07 budget reflects a decrease of \$17,589 due to one-time capital expenditure in FY06.

Sheriff's Department

FY07 total budget increases of \$19,165 due to a 27.1% increase in utility cost.

DSS, 3220 Two Notch Rd.

FY07 budget increases of \$29,116 due to a 16.7% increase in utility costs and one-time capital to seal and re-stripe parking lot.

1612 Marion St.

Newly acquired facility in FY05. Expenditures in FY05 represented rent payment to a management company for partial mortgage payment of the facility. Facility was sold in FY06.

Facilities & Grounds Maintenance

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| F&G Maintenance | \$1,426,905 | \$1,536,100 | \$1,602,209 | \$66,109 |
| Judicial Center | 464,747 | 502,419 | 826,092 | 323,673 |
| 2020 Hampton St. | 431,575 | 450,317 | 793,954 | 343,637 |
| 1221 Gregg St. | 44,243 | 56,141 | 79,654 | 23,513 |
| 1400 Huger St. | 60,157 | 154,369 | 71,631 | (82,738) |
| PW, 400 Powell Rd. | 95,922 | 153,341 | 135,752 | (17,589) |
| Sheriff Substation | 23,937 | 36,928 | 38,913 | 1,985 |
| Voting Machine Whse | 7,351 | 19,266 | 13,577 | (5,689) |
| Owens Field | - | - | - | - |
| Sheriff's Dept. | 76,684 | 142,455 | 161,620 | 19,165 |
| Fire Stations | - | - | - | - |
| DSS, 3220 Two Notch | 132,497 | 98,733 | 127,849 | 29,116 |
| Township | 45,089 | 64,578 | - | (64,578) |
| Eastover Magistrate | 4,882 | 7,950 | 8,817 | 867 |
| 1612 Marion St. | 166,523 | 201,001 | - | (201,001) |
| EMS Substations | - | 36,659 | 42,774 | 6,115 |
| Beatty Rd Dutch Fork Mag | - | 43,139 | 42,841 | (298) |
| Total | \$2,980,512 | \$3,503,396 | \$3,945,683 | \$442,287 |
| Authorized FT Positions* | 49 | 49 | 49 | - |

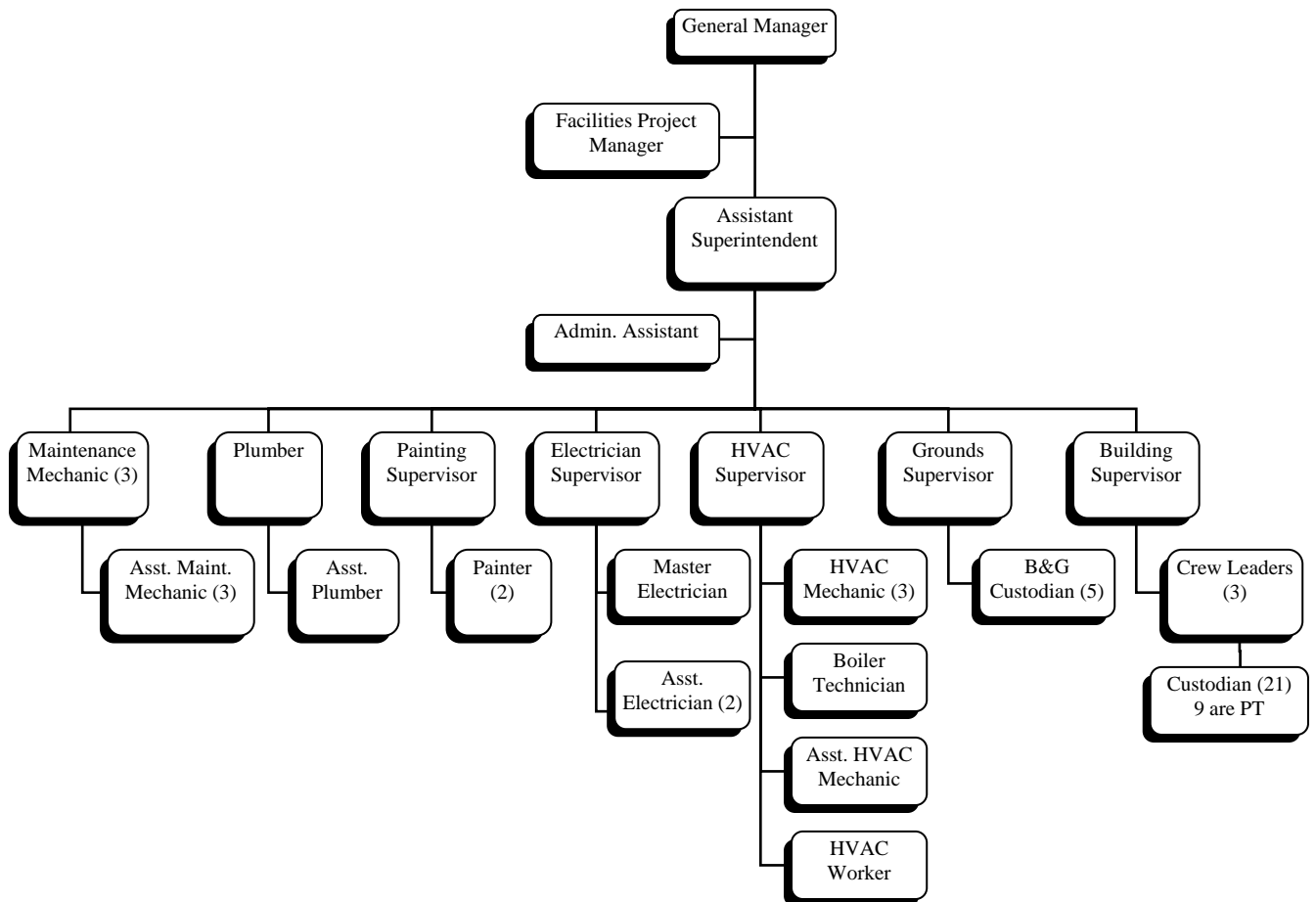
* Detailed list of authorized positions for FY2007 is included in Appendix B

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|------|------|------|
| Reduction of duplicated requests (work orders) by same requestor | 3 | 0 | 0 |

Facilities & Grounds Maintenance

Organization Chart



Facilities & Grounds Maintenance Division

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------------|----------------|-----------------|-----------------|
| 3170 | 5111 | Salaries and Wages | 979,863 | 1,071,427 | 1,079,741 |
| 3170 | 5112 | Overtime | 3,490 | 5,000 | 5,000 |
| 3170 | 5113 | Part Time Wages | 67,182 | 60,971 | 60,971 |
| 3170 | 5122 | FICA Employer's Share | 77,795 | 87,580 | 87,647 |
| 3170 | 5123 | Worker's Compensation | 849 | - | - |
| 3170 | 5131 | SC Regular Retirement | 70,689 | 82,885 | 88,949 |
| Personal Services Expense | | | 1,199,868 | 1,307,863 | 1,322,308 |
| 3170 | 5210 | Office Supplies | (80) | - | - |
| 3170 | 5214 | Membership and Dues | 98 | 150 | 150 |
| 3170 | 5216 | Petrol Oil and Lubricants | 30,232 | 21,019 | 37,586 |
| 3170 | 5217 | Automotive Repairs | 50,772 | 23,338 | 25,108 |
| 3170 | 5219 | Automotive - Non-Contract | 14,100 | 13,030 | 13,000 |
| 3170 | 5224 | Repairs to Installed Equipment | 5,105 | 12,625 | 12,625 |
| 3170 | 5227 | Equipment Repairs | 357 | 2,550 | 2,550 |
| 3170 | 5228 | Building Maintenance | 14,348 | 13,628 | 13,628 |
| 3170 | 5229 | Shop Supplies | 162 | 200 | 200 |
| 3170 | 5231 | Hand Tools and Sets | 398 | 950 | 950 |
| 3170 | 5237 | Radio and Communication | - | - | 4,200 |
| 3170 | 5241 | Uniforms and Equipment | 12,131 | 17,100 | 17,100 |
| 3170 | 5244 | Janitorial Supplies | 66,366 | 72,747 | 72,747 |
| 3170 | 5249 | Medical Supplies & Expense | 1,660 | 3,500 | 3,500 |
| 3170 | 5262 | Beepers/Cell Phones | 21,708 | 15,500 | 15,500 |
| 3170 | 5263 | Rent | - | 1,000 | 1,000 |
| 3170 | 5264 | Employee Training | 2,968 | 3,000 | 4,897 |
| 3170 | 5295 | Non-Asset Equipment | 1,878 | 3,500 | 4,760 |
| Operating Expense | | | 222,203 | 203,837 | 229,501 |
| 3170 | 5304 | Addition of Installed Equipment | - | 22,000 | 15,000 |
| 3170 | 5307 | Professional Services | 2,434 | - | 20,000 |
| 3170 | 5314 | Heavy Equipment | - | - | 13,000 |
| Capital Outlay | | | 2,434 | 22,000 | 48,000 |
| 3170 | 5471 | Program Maintenance & Licensing | 2,400 | 2,400 | 2,400 |
| Data Processing Expense | | | 2,400 | 2,400 | 2,400 |
| Total Expense | | | 1,426,905 | 1,536,100 | 1,602,209 |

Facilities & Grounds Maintenance - Judicial Center

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3171 | 5210 | Office Supplies | (45) | - | - |
| 3171 | 5218 | Work Permits & Fees | 825 | 875 | 875 |
| 3171 | 5220 | Electricity | 341,537 | 342,250 | 383,320 |
| 3171 | 5222 | Water & Sewer Service | 14,598 | 27,500 | 20,000 |
| 3171 | 5224 | Repairs to Installed Equipment | 14,465 | 21,566 | 21,566 |
| 3171 | 5226 | Service Contracts | 69,245 | 78,228 | 78,228 |
| 3171 | 5228 | Building Maintenance | 20,334 | 20,000 | 24,103 |
| Operating Expense | | | 460,959 | 490,419 | 528,092 |
| 3171 | 5322 | Construction | - | 12,000 | 100,000 |
| 3171 | 5329 | Miscellaneous Construction | 3,788 | - | 198,000 |
| Capital Outlay | | | 3,788 | 12,000 | 298,000 |
| | | | | | |
| Total Expense | | | 464,747 | 502,419 | 826,092 |

Facilities & Grounds Maintenance - 2020 Hampton Street

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3172 | 5210 | Office Supplies | (42) | - | - |
| 3172 | 5218 | Work Permits and Fees | 625 | 875 | 875 |
| 3172 | 5220 | Electricity | 277,984 | 236,487 | 296,000 |
| 3172 | 5222 | Water & Sewer Service | 14,552 | 20,000 | 23,000 |
| 3172 | 5223 | Heating Fuel | 9,561 | 13,802 | 20,703 |
| 3172 | 5224 | Repairs to Installed Equipment | 11,017 | 20,000 | 20,000 |
| 3172 | 5226 | Service Contracts | 83,696 | 82,153 | 86,676 |
| 3172 | 5228 | Building Maintenance | 21,305 | 35,000 | 30,000 |
| Operating Expense | | | 418,698 | 408,317 | 477,254 |
| 3172 | 5303 | Building Improvements | 12,877 | 20,000 | 275,000 |
| 3172 | 5329 | Miscellaneous Construction | - | 22,000 | 41,700 |
| Capital Outlay | | | 12,877 | 42,000 | 316,700 |
| | | | | | |
| Total Expense | | | 431,575 | 450,317 | 793,954 |

Facilities & Grounds Maintenance - 1221 Gregg Street

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3173 | 5210 | Office Supplies | (6) | - | - |
| 3173 | 5220 | Electricity | 26,362 | 28,177 | 31,558 |
| 3173 | 5222 | Water & Sewer Service | 12,811 | 13,500 | 13,500 |
| 3173 | 5223 | Heating Fuel | 1,439 | 3,520 | 5,280 |
| 3173 | 5224 | Repairs to Installed Equipment | 201 | 3,300 | 3,300 |
| 3173 | 5226 | Service Contracts | 693 | 1,433 | 1,433 |
| 3173 | 5228 | Building Maintenance | 1,528 | 3,200 | 3,572 |
| 3173 | 5272 | Special Contracts | 1,215 | 3,011 | 3,011 |
| Operating Expense | | | 44,243 | 56,141 | 61,654 |
| 3173 | 5329 | Miscellaneous Construction | - | - | 18,000 |
| Capital Outlay | | | - | - | 18,000 |
| | | | | | |
| Total Expense | | | 44,243 | 56,141 | 79,654 |

Facilities & Grounds Maintenance - 1400 Huger Street

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3174 | 5210 | Office Supplies | (4) | - | - |
| 3174 | 5218 | Work Permits and Fees | - | 125 | 125 |
| 3174 | 5220 | Electricity | 46,698 | 46,816 | 52,434 |
| 3174 | 5222 | Water & Sewer Service | 4,708 | 4,500 | 5,700 |
| 3174 | 5224 | Repairs to Installed Equipment | 665 | 2,500 | 2,500 |
| 3174 | 5226 | Service Contracts | 7,233 | 8,428 | 8,428 |
| 3174 | 5228 | Building Maintenance | 857 | 2,000 | 2,444 |
| Operating Expense | | | 60,157 | 64,369 | 71,631 |
| 3174 | 5322 | Construction | - | 75,000 | - |
| 3174 | 5329 | Miscellaneous Construction | - | 15,000 | - |
| Capital Outlay | | | - | 90,000 | - |
| | | | | | |
| Total Expense | | | 60,157 | 154,369 | 71,631 |

Facilities & Grounds Maintenance - PW, 400 Powell Rd.

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3175 | 5210 | Office Supplies | (22) | - | - |
| 3175 | 5218 | Work Permits and Fees | 94 | 1,190 | 1,000 |
| 3175 | 5220 | Electricity | 47,823 | 61,355 | 69,438 |
| 3175 | 5222 | Water & Sewer Service | 4,356 | 6,500 | 6,500 |
| 3175 | 5223 | Heating Fuel | 20,275 | 22,990 | 34,485 |
| 3175 | 5224 | Repairs to Installed Equipment | 3,241 | 8,000 | 8,000 |
| 3175 | 5226 | Service Contracts | 5,177 | 5,306 | 5,496 |
| 3175 | 5228 | Building Maintenance | 6,467 | 10,000 | 10,833 |
| Operating Expense | | | 87,411 | 115,341 | 135,752 |
| 3175 | 5303 | Building Improvements | - | 33,000 | - |
| 3175 | 5329 | Miscellaneous Construction | 8,511 | 5,000 | - |
| Capital Outlay | | | 8,511 | 38,000 | - |
| | | | | | |
| Total Expense | | | 95,922 | 153,341 | 135,752 |

Facilities & Grounds Maintenance - Sheriff Substation

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3176 | 5210 | Office Supplies | (3) | - | - |
| 3176 | 5220 | Electricity | 20,745 | 19,859 | 26,000 |
| 3176 | 5222 | Water & Sewer Service | 1,245 | 1,100 | 2,100 |
| 3176 | 5223 | Heating Fuel | 131 | 350 | 200 |
| 3176 | 5224 | Repairs to Installed Equipment | 388 | 3,500 | 3,500 |
| 3176 | 5226 | Service Contracts | 850 | 2,319 | 2,319 |
| 3176 | 5228 | Building Maintenance | 581 | 4,300 | 4,794 |
| Operating Expense | | | 23,937 | 31,428 | 38,913 |
| 3176 | 5303 | Building Improvements | - | 5,500 | - |
| Capital Outlay | | | - | 5,500 | - |
| | | | | | |
| Total Expense | | | 23,937 | 36,928 | 38,913 |

Facilities & Grounds Maintenance - Voting Machine Warehouse

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3177 | 5210 | Office Supplies | (1) | - | - |
| 3177 | 5220 | Electricity | 4,918 | 6,216 | 6,962 |
| 3177 | 5222 | Water & Sewer Service | 72 | 150 | 150 |
| 3177 | 5223 | Heating Fuel | 1,712 | 3,000 | 4,500 |
| 3177 | 5224 | Repairs to Installed Equipment | 100 | 200 | 200 |
| 3177 | 5226 | Service Contracts | - | 1,000 | 1,000 |
| 3177 | 5228 | Building Maintenance | 550 | 700 | 765 |
| Operating Expense | | | 7,351 | 11,266 | 13,577 |
| 3177 | 5303 | Building Improvements | - | 8,000 | - |
| Capital Outlay | | | - | 8,000 | - |
| | | | | | |
| Total Expense | | | 7,351 | 19,266 | 13,577 |

Facilities & Grounds Maintenance - Owens Field

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3178 | 5111 | Salaries & Wages | - | 14,114 | 15,990 |
| 3178 | 5112 | Overtime | - | 250 | 500 |
| 3178 | 5122 | FICA Employer's Share | - | 1,106 | 1,261 |
| 3178 | 5131 | SC Regular Retirement | - | 1,106 | 1,353 |
| Personal Services Expense | | | - | 16,576 | 19,104 |
| 3178 | 5210 | Office Supplies | (27) | - | - |
| 3178 | 5218 | Work Permits and Fees | 75 | 500 | 500 |
| 3178 | 5220 | Electricity | 18,268 | 21,600 | 43,000 |
| 3178 | 5222 | Water and Sewer Service | 28,816 | 21,500 | 28,000 |
| 3178 | 5224 | Repairs to Installed Equipment | 18,624 | 30,100 | 25,000 |
| 3178 | 5226 | Service Contracts | 6,953 | 14,391 | 10,000 |
| 3178 | 5228 | Building Maintenance | 13,332 | 21,951 | 7,947 |
| 3178 | 5235 | Asphalt Supplies | - | 3,060 | 1,000 |
| 3178 | 5263 | Rent | 404 | 408 | 450 |
| 3178 | 5295 | Non-Asset Equipment | - | 4,300 | - |
| Operating Expense | | | 86,445 | 117,810 | 115,897 |
| 3178 | 5329 | Miscellaneous Construction | - | - | 76,826 |
| Capital Outlay | | | - | - | 76,826 |
| | | | | | |
| 3178 | 5900.00740 | Disbursements - Airport Fund | (86,445) | (134,386) | (211,827) |
| | | | | | |
| Total Expense | | | - | - | - |

Facilities & Grounds Maintenance - Sheriff's Department

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3179 | 5210 | Office Supplies | (8) | - | - |
| 3179 | 5218 | Work Permits and Fees | - | 125 | 125 |
| 3179 | 5220 | Electricity | 60,177 | 63,902 | 83,500 |
| 3179 | 5222 | Water & Sewer Service | 3,737 | 3,775 | 2,500 |
| 3179 | 5224 | Repairs to Installed Equipment | 1,992 | 6,500 | 6,500 |
| 3179 | 5226 | Service Contracts | 9,062 | 11,863 | 11,863 |
| 3179 | 5228 | Building Maintenance | 1,724 | 6,290 | 7,132 |
| Operating Expense | | | 76,684 | 92,455 | 111,620 |
| 3179 | 5322 | Construction | - | 50,000 | 50,000 |
| Capital Outlay | | | - | 50,000 | 50,000 |
| | | | | | |
| Total Expense | | | 76,684 | 142,455 | 161,620 |

Facilities & Grounds Maintenance - Fire Stations

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3180 | 5111 | Salaries and Wages | 28,152 | 47,307 | 37,138 |
| 3180 | 5112 | Overtime | 113 | 2,000 | 2,000 |
| 3180 | 5122 | FICA Employer's Share | 2,278 | 3,797 | 2,994 |
| 3180 | 5123 | Worker's Compensation | 24 | - | - |
| 3180 | 5131 | SC Regular Retirement | 2,009 | 3,796 | 3,209 |
| Personal Services Expense | | | 32,576 | 56,900 | 45,341 |
| 3180 | 5210 | Office Supplies | (20) | - | - |
| 3180 | 5216 | Petrol Oil & Lubricants | - | 2,500 | 2,281 |
| 3180 | 5218 | Work Permits and Fees | 100 | 338 | 338 |
| 3180 | 5220 | Electricity | 579 | 5,000 | 9,000 |
| 3180 | 5224 | Repairs to Installed Equipment | 11,361 | 21,372 | 21,372 |
| 3180 | 5226 | Service Contracts | 6,849 | 22,766 | 22,766 |
| 3180 | 5228 | Building Maintenance | 18,927 | 25,700 | 25,700 |
| 3180 | 5231 | Hand Tools and Sets | - | 2,010 | 2,010 |
| 3180 | 5237 | Radio & Communications | - | 840 | 840 |
| 3180 | 5241 | Uniforms and Equipment | 353 | 900 | 900 |
| 3180 | 5244 | Janitorial Supplies | 914 | 950 | 950 |
| 3180 | 5265 | Professional Services | - | 22,950 | 20,000 |
| 3180 | 5295 | Non-Asset Equipment | 2,007 | 2,000 | 2,000 |
| Operating Expense | | | 41,070 | 107,326 | 108,157 |
| 3180 | 5303 | Building Improvements | 11,833 | 130,000 | 105,000 |
| 3180 | 5304 | Addition of Installed | - | - | 50,000 |
| 3180 | 5307 | Professional Services | - | - | 25,000 |
| 3180 | 5329 | Miscellaneous Construction | - | 25,000 | 5,000 |
| Capital Outlay | | | 11,833 | 155,000 | 185,000 |
| | | | | | |
| 3180 | 5900.00765 | Disbursements - Fire Service | (85,479) | (319,226) | (338,498) |
| | | | | | |
| Total Expense | | | - | - | - |

Facilities & Grounds Maintenance - DSS, 3220 Two Notch Road

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3181 | 5210 | Office Supplies | (7) | - | - |
| 3181 | 5220 | Electricity | 65,698 | 71,631 | 80,194 |
| 3181 | 5222 | Water & Sewer Service | 5,891 | 5,000 | 6,500 |
| 3181 | 5223 | Heating Fuel | 4,534 | 4,060 | 7,500 |
| 3181 | 5224 | Repairs to Installed Equipment | 345 | 7,000 | 7,000 |
| 3181 | 5226 | Service Contracts | 1,606 | 4,592 | 4,592 |
| 3181 | 5228 | Building Maintenance | 544 | 6,450 | 7,063 |
| Operating Expense | | | 78,611 | 98,733 | 112,849 |
| 3181 | 5329 | Miscellaneous Construction | 53,866 | - | 15,000 |
| Capital Outlay | | | 53,886 | - | 15,000 |
| | | | | | |
| Total Expense | | | 132,497 | 98,733 | 127,849 |

Facilities & Grounds Maintenance - Township Auditorium

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3182 | 5210 | Office Supplies | (11) | - | - |
| 3182 | 5224 | Repairs to Installed Equipment | 7,131 | 15,000 | 25,000 |
| 3182 | 5226 | Service Contracts | 23,374 | 24,452 | 24,452 |
| 3182 | 5228 | Building Maintenance | 14,595 | 25,126 | 25,126 |
| Operating Expense | | | 45,089 | 64,578 | 74,578 |
| 3182 | 5303 | Building Improvements | - | - | 50,000 |
| Capital Outlay | | | - | - | 50,000 |
| | | | | | |
| 3182 | 5900.00768 | Disbursements H- Tax | - | - | (124,578) |
| | | | | | |
| Total Expense | | | 45,089 | 64,578 | - |

Facilities & Grounds Maintenance - Eastover Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3183 | 5210 | Office Supplies | (1) | - | - |
| 3183 | 5220 | Electricity | 2,888 | 4,025 | 4,025 |
| 3183 | 5222 | Water & Sewer Service | 329 | 350 | 350 |
| 3183 | 5223 | Heating Fuel | 1,195 | 1,600 | 2,400 |
| 3183 | 5224 | Repairs to Installed Equipment | - | 550 | 550 |
| 3183 | 5226 | Service Contracts | 424 | 375 | 375 |
| 3183 | 5228 | Building Maintenance | 47 | 1,050 | 1,117 |
| Operating Expense | | | 4,882 | 7,950 | 8,817 |
| | | | | | |
| Total Expense | | | 4,882 | 7,950 | 8,817 |

Facilities & Grounds - 1612 Marion Street

| Dept Object Code Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|--------------------------------------|----------------|-----------------|-----------------|
| 3184 5263 Rent | 166,523 | 201,001 | - |
| Operating Expense | 166,523 | 201,001 | - |
| | | | |
| Total Expense | 166,523 | 201,001 | - |

Facilities & Grounds - EMS Substations

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3186 | 5220 | Electricity | - | 17,759 | 19,894 |
| 3186 | 5222 | Water & Sewer Service | - | 1,800 | 4,500 |
| 3186 | 5223 | Heating Fuel | - | 1,500 | 2,250 |
| 3186 | 5224 | Repairs to Installed Equipment | - | 7,500 | 8,030 |
| 3186 | 5226 | Service Contracts | - | 2,600 | 2,600 |
| 3186 | 5228 | Building Maintenance | - | 5,500 | 5,500 |
| Operating Expense | | | - | 36,659 | 42,774 |
| | | | | | |
| Total Expense | | | - | 36,659 | 42,774 |

Facilities & Grounds - Beatty Road Dutch Fork Magistrate

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|--------------------------------|----------------|-----------------|-----------------|
| 3187 | 5113 | Part Time Wages | - | 7,000 | 7,000 |
| 3187 | 5122 | FICA Employer's Share | - | 539 | 539 |
| Personal Services Expense | | | - | 7,539 | 7,539 |
| 3187 | 5220 | Electricity | - | 7,900 | 8,848 |
| 3187 | 5222 | Water & Sewer Service | - | 1,800 | 2,000 |
| 3187 | 5224 | Repairs to Installed Equipment | - | 10,000 | 10,000 |
| 3187 | 5226 | Service Contracts | - | 2,500 | 2,500 |
| 3187 | 5228 | Building Maintenance | - | 8,300 | 9,104 |
| 3187 | 5231 | Hand Tools & Sets | - | 500 | - |
| 3187 | 5241 | Uniforms & Equipment | - | 350 | 350 |
| 3187 | 5244 | Janitorial Supplies | - | 2,500 | 2,500 |
| 3187 | 5262 | Beepers/Cell Phones | - | 200 | - |
| 3187 | 5295 | Non-Asset Equipment | - | 1,550 | - |
| Operating Expense | | | - | 35,600 | 35,302 |
| | | | | | |
| Total Expense | | | - | 43,139 | 42,841 |

Health Department

Mission

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

Goals and Objectives

- Ensure children of the County are fully immunized by maintaining a 95% immunization rate among children age two and under.
- Improve Customer Service, ensuring a 95% customer satisfaction rate with delivery of services to include waiting time, cleanness and overall satisfaction.
- Answer and investigate all incidents involving animals capable of spreading rabies by answering 99% of animal incidents within 24 hours of receipt.
- Evaluate sites where septic tank permits are requested and answer 98% of requests for septic tank permits within 7 calendar days.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|------|------|------|
| Children age two and under who are fully immunized | 95% | 95% | 95% |
| Customers reporting “good or very good” satisfaction with our staff and performance | 95% | 95% | 95% |
| Animal incidents answered within 24 hours of receipt | 99% | 99% | 99% |
| Requests for septic tank permits answered within 7 calendar days | 98% | 98% | 98% |

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.

The FY07 budget reflects funding at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | 5,589 | \$9,422 | \$9,422 | - |
| Operating Expenditures | 59,688 | 58,202 | 55,064 | (3,138) |
| Capital Outlay | 29,339 | - | - | - |
| Total | \$94,616 | \$67,624 | \$64,486 | \$(3,138) |

Health Department

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|----------------------------|-------------|--------------|--------------|
| 4110 | 5113 | Part Time Wages | 4,877 | 8,165 | 8,165 |
| 4110 | 5122 | FICA Employer's Share | 373 | 629 | 629 |
| 4110 | 5131 | SC Regular Retirement | 339 | 628 | 628 |
| Personal Services Expense | | | 5,589 | 9,422 | 9,422 |
| 4110 | 5210 | Office Supplies | 3,138 | 1,492 | 2,292 |
| 4110 | 5211 | Postage | 8,996 | 8,996 | 9,296 |
| 4110 | 5213 | Copy Machines | 5,974 | 8,465 | 8,465 |
| 4110 | 5216 | Petrol Oil and Lubricants | 2,309 | 955 | 2,498 |
| 4110 | 5217 | Automotive Repairs | 5,489 | 1,667 | 878 |
| 4110 | 5219 | Automotive - NonContract | 17 | 1,100 | 1,000 |
| 4110 | 5221 | Telephone Service | 12,868 | 15,000 | 9,000 |
| 4110 | 5226 | Service Contracts | 2,560 | 3,600 | 3,600 |
| 4110 | 5249 | Medical Supplies & Expense | 12,126 | 13,000 | 13,336 |
| 4110 | 5262 | Beepers/Cell Phones | 619 | 1,100 | 1,100 |
| 4110 | 5286 | X-Ray Supply | 2,951 | 2,077 | 2,077 |
| 4110 | 5287 | VD Clinic | 736 | 750 | 750 |
| 4110 | 5295 | Non-Asset Equipment | 1,905 | - | 772 |
| Operating Expense | | | 59,688 | 58,202 | 55,064 |
| 4110 | 5303 | Building Improvements | 14,316 | - | - |
| 4110 | 5313 | Automotive Equipment | 15,023 | - | - |
| Capital Outlay | | | 29,339 | - | - |
| | | | | | |
| Total Expense | | | 94,616 | 67,624 | 64,486 |

Vector Control

Mission

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

- Educate the public about container-breeding mosquito species and survey neighborhood premises for container-breeding mosquito species.

Goals and Objectives

- Perform surveillance activities to assess mosquito populations by collecting light traps on a weekly schedule.
- Investigate citizen complaints concerning natural and/or artificial breeding sites and respond within six days
- Investigate citizen requests for spraying and respond to spray requests within six days.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|------|------|------|
| Number of traps collected | 490 | 509 | 528 |
| Number of premises visited for Neighborhood Container Breeding Surveys. | 176 | 293 | 300 |
| Respond to Complaints of breeding sites within 6 days | 90% | 100% | 90% |
| Respond to requests for spraying within 6 days | 90% | 100% | 90% |

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.

FY07 reflects funding at a continuation level.

FY06 reflected funding at a continuation level with the inclusion of one-time capital for equipment replacement of \$15,100.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | - | - | - | - |
| Operating Expenditures | 173,579 | 209,492 | 219,872 | 10,380 |
| Capital Outlay | 11,936 | 15,100 | 7,309 | (7,791) |
| Total | \$185,515 | \$224,592 | \$227,181 | \$2,589 |

Vector Control

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|-------------|------------------------------|-------------|--------------|--------------|
| 4120 | 5210 | Office Supplies | 516 | 500 | 500 |
| 4120 | 5214 | Membership and Dues | 100 | 100 | 120 |
| 4120 | 5216 | Petrol Oil and Lubricants | 3,882 | 2,960 | 4,612 |
| 4120 | 5217 | Automotive Repairs | 13,722 | 1,667 | 4,390 |
| 4120 | 5219 | Automotive - NonContract | 111 | 475 | 475 |
| 4120 | 5221 | Telephone Service | 19 | 100 | 100 |
| 4120 | 5227 | Equipment Repairs | 137 | 500 | 500 |
| 4120 | 5229 | Shop Supplies | 283 | 350 | 350 |
| 4120 | 5231 | Hand Tools and Sets | 281 | 400 | 400 |
| 4120 | 5241 | Uniforms and Equipment | 860 | 500 | 500 |
| 4120 | 5248 | Chemicals | 7,018 | 6,692 | 6,692 |
| 4120 | 5256.01 | Vehicle Liability | 4,403 | 4,000 | 4,000 |
| 4120 | 5262 | Beepers/Cell Phones | 2,137 | 2,688 | 2,688 |
| 4120 | 5264 | Employee Training | 210 | 1,242 | 1,242 |
| 4120 | 5272 | Special Contracts | 139,741 | 183,668 | 190,543 |
| 4120 | 5295 | Non-Asset Equipment | 159 | 3,650 | 2,760 |
| Operating Expense | | | 173,579 | 209,492 | 219,872 |
| 4120 | 5312 | Machines and Other Equipment | - | - | 7,309 |
| 4120 | 5313 | Automotive Equipment | 11,936 | 15,100 | - |
| Capital Outlay | | | 11,936 | 15,100 | 7,309 |
| | | | | | |
| Total Expense | | | 185,515 | 224,592 | 227,181 |

Department of Social Services

Mission

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 and 120 Clarkston St. in Eastover for the Citizens of Richland County.

Goals & 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 \$20,000 available as a resource for child welfare workers with which to make purchases for children in emergency protective situations: travel, medical examinations, medications, underclothing and diapers, housing and for SLED background checks on temporary placement situations.
- Minimize the trauma for citizens requiring emergency assistance as a result of economic deprivation.
- Have \$20,000 available as a resource for social workers to assist needy and eligible citizens with rent, utilities and medications in emergency 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.

The FY07 budget reflects funding at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | - | - | - | - |
| Operating Expenditures | 73,117 | 222,196 | 220,696 | (1,500) |
| Capital Outlay | - | - | - | - |
| Total | \$73,117 | \$222,196 | \$220,696 | \$(1,500) |

Department of Social Services

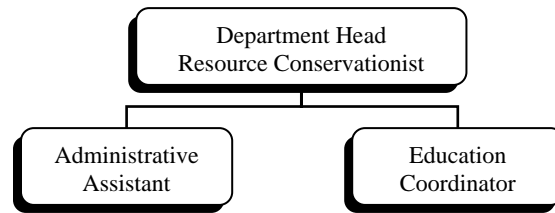
| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|-------------------|----------------|------------------------------|----------------|-----------------|-----------------|
| 4410 | 5221 | Telephone Service | 8,740 | 13,500 | 12,000 |
| 4410 | 5263 | Rent | 62,508 | 182,940 | 182,940 |
| 4410 | 5269 | Child Welfare Assistance | - | 13,000 | 13,000 |
| 4410 | 5270 | Emergency Welfare Assistance | 1,869 | 12,756 | 12,756 |
| Operating Expense | | | 73,117 | 222,196 | 220,696 |
| | | | | | |
| Total Expense | | | 73,117 | 222,196 | 220,696 |

Soil and Water Conservation

Mission

To provide technical and educational assistance in solving soil and water related resource problems throughout Richland County. Since 1939, each county in the State has organized a local Conservation District and a Board of Commissioners who are charged by the State Legislature to implement an effective soil and water conservation program in support of county government. Through USDA National Resources Conservation Service, personnel and financial resources are assigned to the Conservation District to provide technical assistance. Through the S. C. Department of Natural Resources, Land Resources and Conservation District Division, administrative and financial assistance is provided.

Organization Chart



Goals and Objectives

- Provide technical engineering services to all land users with natural resource concerns affecting soil, water, air, forestry, wildlife and urbanization.
- Conduct educational outreach programs for schools and groups on conservation related subjects.

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|-------|-------|-------|
| Technical Services provided | 2,000 | 1,800 | 2,000 |
| # of participants in educational programs | 1,200 | 1,600 | 2,000 |

Budget Highlights

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

FY07 reflects funding at a continuation level. Personnel increase due to the county pay for performance program.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Personal Services | \$106,598 | \$115,939 | \$122,361 | \$6,422 |
| Operating Expenditures | 4,312 | 8,890 | 5,364 | (3,526) |
| Capital Outlay | - | - | - | - |
| Total | \$110,910 | \$124,829 | \$127,725 | \$2,896 |
| Authorized FT Positions* | 3 | 3 | 3 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Soil & Water Conservation

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------------------|-------------|---------------------------|-------------|--------------|--------------|
| 5220 | 5111 | Salaries and Wages | 93,226 | 100,467 | 105,620 |
| 5220 | 5122 | FICA Employer's Share | 6,891 | 7,736 | 8,080 |
| 5220 | 5123 | Worker's Compensation | 44 | - | - |
| 5220 | 5131 | SC Regular Retirement | 6,437 | 7,736 | 8,661 |
| Personal Services Expense | | | 106,598 | 115,939 | 122,361 |
| 5220 | 5210 | Office Supplies | 193 | 250 | 448 |
| 5220 | 5214 | Membership and Dues | 263 | 250 | 250 |
| 5220 | 5215 | Individual Travel | - | 150 | 100 |
| 5220 | 5216 | Petrol Oil and Lubricants | 317 | 573 | 315 |
| 5220 | 5217 | Automotive Repairs | 1,372 | 1,808 | 351 |
| 5220 | 5219 | Automotive - NonContract | 15 | 950 | 1,500 |
| 5220 | 5221 | Telephone Service | 7 | 100 | 100 |
| 5220 | 5262 | Beepers/Cell Phones | - | 300 | 300 |
| 5220 | 5264 | Employee Training | 1,077 | 2,109 | 2,000 |
| 5220 | 5295 | Non-Asset Equipment | 1,068 | 2,400 | - |
| Operating Expense | | | 4,312 | 8,890 | 5,364 |
| | | | | | |
| Total Expense | | | 110,910 | 124,829 | 127,725 |

Outside Agency Funding

Budget Highlights

Outside Agency Funding represents agencies outside of county government departments that receive an annual appropriation by county council. This is not intended to be a list of all agencies that receive funding from the county. Other funding may be found throughout the budget document.

The FY2007 budget decreased \$208,210 or 4.4% due to the Business License contract not being renewed with the City of Columbia. Three new agencies were added in FY07: Midlands Commission on Homelessness, COG - Meals to Seniors, and the American Red Cross.

| Dept | Object Code | Account Description | Actual 2005 | Adopted 2006 | Adopted 2007 |
|---------------|-------------|--------------------------------------|-------------|--------------|--------------|
| 4500 | 5247 | Medical Indigent Care | 1,502,700 | 1,400,150 | 1,338,527 |
| 5276 | 5276.1510 | Public Defender | 987,000 | 1,237,000 | 1,237,000 |
| 5276 | 5276.2250 | Adjutant General | 9,752 | 9,752 | 9,850 |
| 5276 | 5276.4420 | Richland/Lexington Council on Aging | 286,694 | 286,694 | 286,694 |
| 5276 | 5276.4425 | Capital Senior Center | 201,219 | 185,000 | 175,000 |
| 5276 | 5276.4430 | Alcohol & Drug Abuse | 549,305 | 650,000 | 650,000 |
| 5276 | 5276.4442 | Sistercare | 11,312 | 11,312 | 11,312 |
| 5276 | 5276.4490 | Communities in Schools | 70,699 | 70,699 | 70,699 |
| 5276 | 5276.5210 | Clemson University | 32,460 | 32,460 | 32,460 |
| 5276 | 5276.5272 | Special Contracts-City Business Lic. | 318,415 | 318,415 | - |
| 5276 | 5276.5276 | Discretionary Grant Funds | 140,000 | 150,000 | 150,000 |
| 5276 | 5276.5310 | Economic Development Commission | 72,000 | 72,000 | 72,000 |
| 5276 | 5276.5325 | COC Military Affairs | 4,779 | 4,779 | 4,779 |
| 5276 | 5276.5340 | Columbia Urban League | 49,500 | 49,500 | 49,500 |
| 5276 | 5276.5350 | Community Relations Council | 100,334 | 100,334 | 100,334 |
| 5276 | 5276.5370 | Central Midlands Planning | 105,116 | 140,155 | 140,155 |
| 5276 | 5276.6000 | Sexual Trauma Services | 11,312 | 11,312 | 51,312 |
| 5276 | 5276.9050 | Santee Wateree RTA | 9,972 | 9,972 | 10,074 |
| 5276 | 5276.93 | Midlands Commission on Homeless | - | - | 100,000 |
| 5276 | 5276.94 | COG - Meals to Seniors | - | - | 31,628 |
| 5276 | 5276.95 | American Red Cross | - | - | 10,000 |
| Total Expense | | | 4,462,569 | 4,739,534 | 4,531,324 |



Special Revenue Fund Budget Summary

The special revenue funds accounts for the expenditures and revenue that have been restricted to a specific program or project.

| Revenues by Source | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | \$ 10,562,798 | \$ 17,876,038 | \$ 19,727,869 | \$ 19,107,086 | \$ 23,213,487 |
| License and Permits | 164,345 | 164,345 | 98,930 | 98,775 | 100,500 |
| Inter-Governmental | 286,363 | 2,802,584 | 1,056,535 | 1,000,000 | 1,020,000 |
| Charges for Services | 4,856,545 | 4,814,243 | 4,885,067 | 4,986,480 | 6,185,000 |
| Fines and Forfeits | 1,225,023 | 1,442,054 | 1,279,982 | 585,000 | 500,598 |
| Miscellaneous Revenue | 195,679 | 1,117,972 | 1,183,624 | 1,109,770 | 1,061,568 |
| Other Financing Sources | - | - | 1,544,782 | 3,978,634 | 2,831,497 |
| Total | \$ 17,290,753 | \$ 28,217,236 | \$ 29,776,789 | \$ 30,865,745 | \$ 34,912,650 |

| Appropriations by Department | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|----------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Victim Assistance | | | | | |
| Solicitor | \$ 202,391 | \$ 131,339 | \$ 86,068 | \$ 96,736 | \$ 128,353 |
| Court Administration | 209,074 | 152,911 | 93,775 | 85,123 | 107,339 |
| Sheriff's Department | 466,162 | 533,425 | 498,566 | 246,325 | 517,327 |
| Detention Center | 131,595 | 129,099 | 87,520 | 100,538 | 129,097 |
| Lump Sum Agency Funding | 70,331 | 59,021 | - | 56,278 | 39,979 |
| Total Victim Assistance | 1,079,553 | 1,005,795 | 765,929 | 585,000 | 922,095 |
| Temporary Alcohol Permit | | | | | |
| Solicitor | 28,689 | 29,670 | 31,040 | 31,944 | 33,607 |
| Public Works | 96,949 | - | - | - | - |
| Road Maintenance | 40,550 | - | - | - | - |
| River Alliance | 56,100 | 56,100 | 56,100 | 56,100 | 56,100 |
| Conservation Commission | 26,303 | (136) | - | - | - |
| Appearance Commission | 22,534 | 10,301 | 6,228 | 10,731 | 10,793 |
| Total Temporary Alcohol | 271,125 | 95,935 | 93,368 | 98,775 | 100,500 |
| Total Emergency Telephone | 1,014,223 | 520,967 | 1,871,869 | 2,680,000 | 1,285,000 |
| Total Fire Service | 7,136,915 | 7,730,225 | 11,660,349 | 15,545,291 | 16,817,056 |
| Total Stormwater Services | 1,158,853 | 1,117,108 | 1,326,919 | 1,370,429 | 2,751,431 |

Special Revenue Fund Budget Summary

| Appropriations by Department | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Road Maintenance | 2,676,378 | 2,875,296 | 6,171,313 | 3,836,480 | 5,200,000 |
| Total Accommodation Tax | 511,500 | 525,000 | 449,100 | 510,000 | 505,000 |
| Total Hospitality Tax | - | 1,203,475 | 1,444,846 | 4,100,000 | 5,000,000 |
| Total Conservation Commission | - | 44,805 | 92,490 | 515,000 | 580,000 |
| Total Neighborhood Redevelop. | - | 25,000 | 44,816 | 515,000 | 580,000 |
| Other Special Revenue Funds | | | | | |
| Owens Field | 175,845 | 235,957 | 4,884 | - | - |
| Richland County Industrial Park | 18,561 | 90,251 | 89,000 | - | 110,000 |
| Title IV D Civil Process | 67,823 | 55,704 | 60,749 | 63,064 | 60,146 |
| Solicitor Drug Court | 42,750 | 57,000 | 71,264 | 57,006 | 57,006 |
| Tourism Development Fee | - | 612,564 | 1,055,939 | 950,000 | 900,000 |
| Probate Court Advertising | - | - | 41,877 | 39,700 | 44,416 |
| Total Other Special Rev. Funds | 304,979 | 1,051,476 | 1,323,713 | 1,109,770 | 1,171,568 |
| | | | | | |
| Total Special Revenue Funds | \$ 14,153,526 | \$ 16,195,082 | \$ 25,244,712 | \$ 30,865,745 | \$ 34,912,650 |

Special Revenue Summary by Type of Expenditure

| Description | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Personal Services | \$ 3,024,252 | \$ 2,923,907 | \$ 3,484,771 | \$ 4,015,298 | \$ 4,656,354 |
| Operating Expenditures | 9,454,132 | 11,921,005 | 17,355,116 | 21,484,018 | 26,012,784 |
| Capital Outlay | 1,675,142 | 1,350,170 | 4,404,825 | 5,366,429 | 4,243,512 |
| Total | \$ 14,153,526 | \$ 16,195,082 | \$ 25,244,712 | \$ 30,865,745 | \$ 34,912,650 |

| | | | | | |
|---------------------|------|------|------|------|-------|
| Funded FT Positions | 94.0 | 97.0 | 95.0 | 97.0 | 110.0 |
|---------------------|------|------|------|------|-------|

Special Revenue Funds include:

| | |
|----------------------------|---------------------------------|
| Victim's Assistance | Conservation Commission |
| Temporary Alcohol Permits | Richland County Industrial Park |
| Emergency Telephone System | Title IV Civil Process |
| Fire Service | Solicitor Drug Court |
| Road Maintenance | Tourism Development Fee |
| Accommodation Tax | Probate Court Advertising |
| Hospitality Tax | Neighborhood Redevelopment |

Fund Summary by Expenditure
Special Revenue Funds

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|-----------------------------|-------------------|--------------------|--------------------|
| Personal | | | |
| Salaries & Wages | 2,507,119 | 2,849,090 | 3,290,668 |
| Overtime | 40,319 | 49,000 | 59,500 |
| Part-time Wages | 525 | 25,000 | 32,500 |
| Longevity Pay | 24,063 | 29,568 | 28,060 |
| FICA | 190,035 | 226,246 | 260,852 |
| Worker's Compensation | 151,448 | 154,661 | 169,857 |
| SC Regular Retirement | 140,026 | 188,500 | 222,283 |
| SC Police Retirement | 59,917 | 61,794 | 78,361 |
| Health Insurance | 345,435 | 406,899 | 486,933 |
| Dental Insurance | 20,597 | 19,722 | 22,279 |
| Life Insurance | 5,287 | 4,818 | 5,061 |
| Personal Subtotal | \$ 3,484,771 | \$ 4,015,298 | \$ 4,656,354 |
| Operating | | | |
| Office Supplies | 12,475 | 15,780 | 37,080 |
| Books and Publications | - | - | 1,000 |
| Copy Machines | - | 500 | 500 |
| Membership and Dues | 1,452 | 2,635 | 4,885 |
| Petrol Oil and Lubricants | 143,238 | 139,200 | 168,073 |
| Automotive Repairs | 345,802 | 373,483 | 299,723 |
| Work Permits and Fees | 15,000 | 15,000 | 15,000 |
| Automotive - Noncontract | 137,698 | 105,450 | 131,200 |
| Electricity | 9,679 | - | 12,000 |
| Telephone | 8,924 | 33,500 | 37,500 |
| Heating Fuel | - | - | 1,000 |
| 911 Administration Fee | - | 18,000 | 18,000 |
| Service Contracts | 1,406,419 | 192,000 | 257,000 |
| Shop Supplies | 1,412 | 6,120 | 6,120 |
| Equipment Repairs | 7,987 | 70,562 | 145,562 |
| Building Maintenance | 85,477 | 319,226 | 394,026 |
| Lab Supplies | 458 | 1,700 | 1,700 |
| Hand Tools and Sets | 4,842 | 8,000 | 8,000 |
| Road and Bldg Material | 166,831 | 177,600 | 209,952 |
| Drain Pipes and Culverts | 143,081 | 150,000 | 210,000 |
| Asphalt Supplies | 59,999 | 61,200 | 111,200 |
| Radio and Communications | 178,082 | 395,000 | 526,670 |
| Fingerprint and Photography | 3,020 | 4,000 | 4,000 |
| Uniforms and Equipment | 22,460 | 60,080 | 60,091 |
| Chemicals | - | 1,000 | 1,000 |
| Medical Supplies and Exp | 13,490 | 26,110 | 24,110 |
| Outpatient Care | 71,264 | 57,006 | 57,006 |
| Signs | 37,287 | 50,000 | 50,000 |

Fund Summary by Expenditure
Special Revenue Funds

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------------|----------------------|----------------------|----------------------|
| Risk Management | - | 26,000 | 131,000 |
| Building & Other Insurance | 95,785 | 120,000 | - |
| Advertising | 1,703 | 1,000 | 3,000 |
| Beepers/Cell Phones | 52,958 | 47,243 | 53,843 |
| Rent | 47,401 | 5,000 | 49,808 |
| Employee Training | 30,807 | 60,000 | 68,289 |
| Professional Services | 176,367 | 498,792 | 1,846,762 |
| Animal Care | 319 | 1,000 | 1,000 |
| Special Contracts | 74,632 | 198,000 | 842,147 |
| Lump Sum Appropriations | 11,577,511 | 16,993,092 | 19,352,231 |
| Matching Funds | 26,316 | 70,313 | 84,979 |
| Non-Asset Equipment | 92,596 | 646,526 | 245,677 |
| Capital Lease Principal | - | 110,000 | 110,000 |
| Interest | - | 22,000 | 22,000 |
| Disbursements | 1,857,201 | - | - |
| Operating Subtotal | \$ 16,909,973 | \$ 21,082,118 | \$ 25,603,134 |
| Capital | | | |
| Acquisition | - | - | 30,000 |
| Building Improvements | 1,525 | 131,600 | - |
| Professional Services | 3,503,240 | 743,964 | 360,000 |
| Automotive Equipment | 465,511 | 670,000 | 262,512 |
| Heavy Equipment | 79,286 | 2,671,000 | 539,000 |
| Data Processing Equipment | 7,556 | 35,000 | 40,000 |
| Drainage Projects | - | 464,865 | 1,362,000 |
| Construction | 333,983 | 650,000 | 1,650,000 |
| Miscellaneous Construction | 13,724 | - | - |
| Capital Subtotal | \$ 4,404,825 | \$ 5,366,429 | \$ 4,243,512 |
| Data Processing | | | |
| Data Lines | 444,343 | 400,000 | 400,000 |
| Program Maintenance & License | 800 | 1,900 | 9,650 |
| Data Processing Subtotal | \$ 445,143 | \$ 401,900 | \$ 409,650 |
| | | | |
| Total Special Revenue Funds | \$ 25,244,712 | \$ 30,865,745 | \$ 34,912,650 |

Victims Assistance Program

Description

The Victim 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.

Objectives

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

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Assessments & Fees | 557,809 | 585,000 | 500,598 | (84,402) |
| Other Financing Sources | 350,000 | - | 421,497 | 421,497 |
| Total | \$907,809 | \$585,000 | \$922,095 | \$337,095 |
| Expenditures | | | | |
| Solicitor | 86,068 | 96,736 | 128,353 | 31,617 |
| Court Administration | 93,775 | 85,123 | 107,339 | 22,216 |
| Sheriff's Department | 498,566 | 246,325 | 517,327 | 271,002 |
| Detention Center | 87,520 | 100,538 | 129,097 | 28,559 |
| Lump Sum Funding | | 56,278 | 39,979 | (16,299) |
| Total | \$765,929 | \$585,000 | \$922,095 | \$337,095 |
| Authorized FT Positions* | 21 | 18 | 18 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Victims Assistance Program

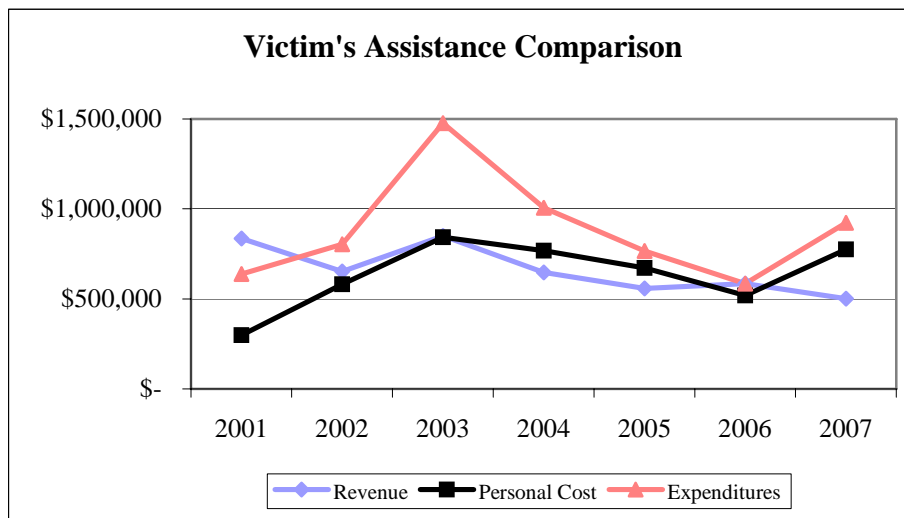
Budget Highlights

The FY07 budget is funded at the anticipated level of expenditures of \$922,095. The projected revenue is only \$500,598 which creates an operational shortfall of \$421,497. This shortfall is expected to be covered with a subsidy from the General Fund.

FY06 included a reduction of three positions; however, additional staffing changes would be required to stay within the projected revenue. A

budget amendment was approved in FY06 to subsidize the fund with \$250,471.

The FY05 budget included consideration of the current fund deficit, creating a net revenue stream of \$228,000. Therefore, six months of funding is appropriated to include a transfer of \$350,000 from the General Fund. The county is presently evaluating funding strategies in order to maintain programs at the current service level.



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.

FY05 reflected a continued decrease in revenues received, therefore the FY05 budget maintained a continuation level of funding with the transfer of two positions to other funds. These adjustments were made with no adverse affect to the three funds involved and will maintain current service levels.

Budget Highlights

FY 07 is funded at the level of anticipated revenue which is a 2% increase.

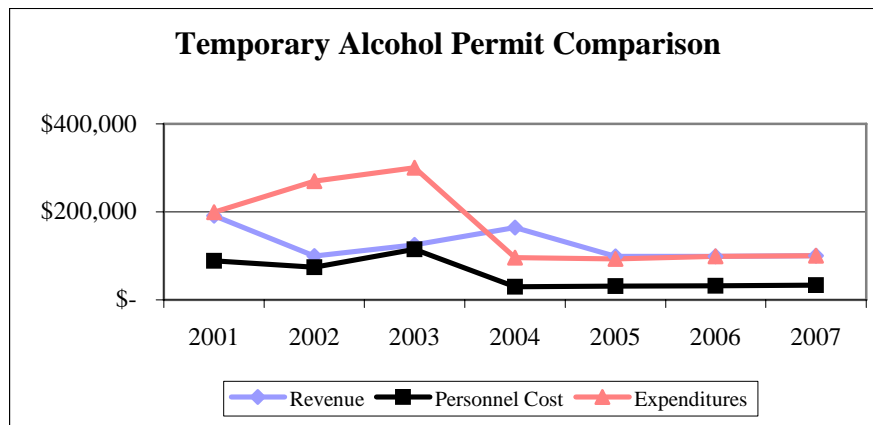
Revenue trends will continue to be monitored allowing for additional adjustments to be made as necessary.

FY06 was funded at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|----------------|
| Revenues | | | | |
| Permit Fees | 98,930 | 98,775 | 100,500 | 1,725 |
| Other Financing Sources | - | - | - | - |
| Total | \$98,930 | \$98,775 | \$100,500 | \$1,725 |
| Expenditures | | | | |
| Solicitor | 31,040 | 31,944 | 33,607 | 1,663 |
| River Alliance | 56,100 | 56,100 | 56,100 | - |
| Conservation Commission | - | - | - | - |
| Appearance Commission | 6228 | 10,731 | 10,793 | 62 |
| Total | \$93,368 | \$98,775 | \$100,500 | \$1,725 |
| Authorized FT Positions* | 3 | 1 | 1 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B



Emergency Telephone Fund

Description

This fund is used to account for tariff charges collected by the local telephone utility companies. The revenues 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.

FY06 budget reflects funding at a continuation level. One-time capital appropriated in FY05 for upgrade of the CAD and 911 system was appropriated again in FY06 due to project delays. The fund planned to utilize \$1.5 million in fund balance for the one-time capital investment.

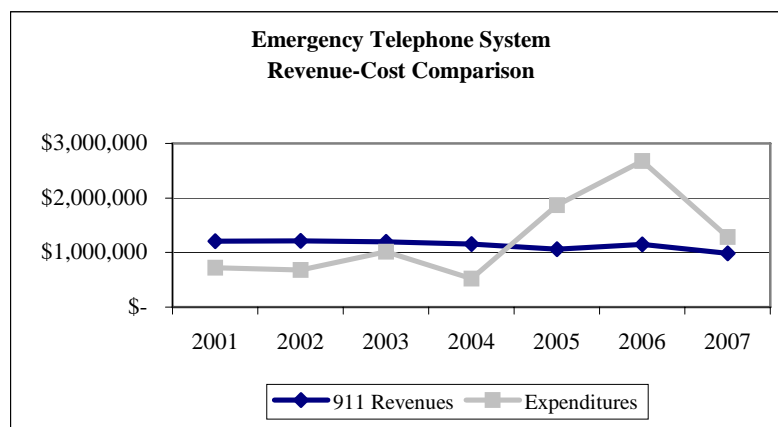
Budget Highlights

Revenue collections over the last several years are reflecting a negative trend due to fewer citizens using land line phones. Fund balance has supplemented the revenue for three straight fiscal years. For FY07, \$300,000 of fund balance was appropriated.

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

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|-------------------------|-------------------|--------------------|--------------------|---------------|
| Revenues | | | | |
| 911 Revenues | 1,061,198 | 1,150,000 | 985,000 | (165,000) |
| Other Financing Sources | - | 1,530,000 | 300,000 | (1,230,000) |
| Total | \$1,061,198 | \$2,680,000 | \$1,285,000 | (\$1,395,000) |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Operating Expenditures | 1,427,526 | 580,000 | 724,000 | 144,000 |
| Capital Outlay | - | 1,700,000 | 161,000 | (1,539,000) |
| Data Processing Expense | 444,343 | 400,000 | 400,000 | - |
| Total | \$1,871,869 | \$2,680,000 | \$1,285,000 | (\$1,395,000) |



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. The Fire Service Fund is reported in the Special Revenue Fund for annual financial reporting purposes.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|---------------------|---------------------|---------------------|--------------------|
| Revenues | | | | |
| Property Taxes | 11,109,058 | 11,339,870 | 12,624,306 | 1,284,436 |
| Property Taxes – Delinq. | 600,902 | 349,286 | 607,070 | 257,784 |
| Fees in Lieu of | 547,407 | 407,501 | 565,680 | 158,179 |
| FEMA Revenue | 168,490 | - | - | - |
| Water Assessment | 1,056,535 | 1,000,000 | 1,020,000 | 20,000 |
| Other Financing Sources | - | 2,448,634 | 2,000,000 | (448,634) |
| Total | \$13,482,392 | \$15,545,291 | \$16,817,056 | \$1,271,765 |
| Expenditures | | | | |
| Personal Services | 430,890 | 558,348 | 573,082 | 14,734 |
| Operating Expenditures | 9,894,287 | 13,095,343 | 14,328,462 | 1,233,119 |
| Capital Outlay | 533,910 | 1,891,600 | 1,915,512 | 23,912 |
| Total | \$9,894,287 | \$15,545,291 | \$16,817,056 | \$1,271,765 |
| Authorized FT Positions* | 10 | 10 | 10 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Fire Service Fund

Budget Highlights

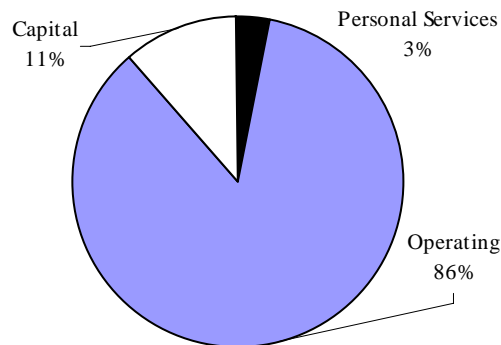
The FY07 budget increased \$1,271,765 or 8.1%. The additional funds will be primarily used to staff new stations and cover capital construction costs. The increase is funded by both a tax levy increase and the use of \$2 million of fund balance.

The FY06 budget increased \$3,140,870 or 25.3%. The additional funds were \$650,000 to staff new stations and \$2.7 million for one-time capital replacement. The increase was funded by

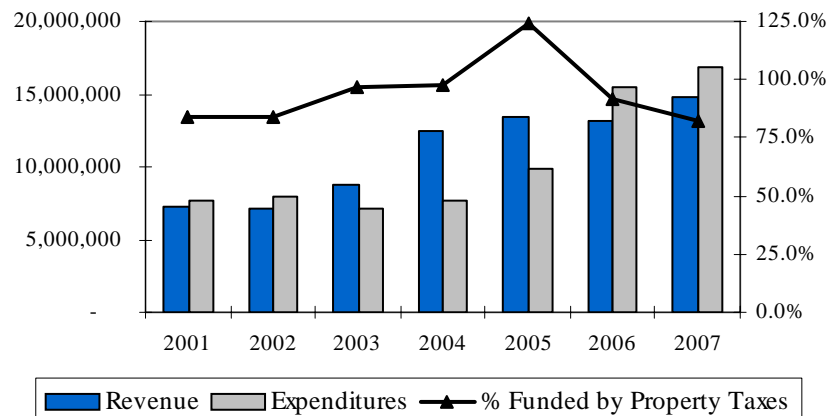
a projected increase in non-tax revenue and the use of \$2.4 million of fund balance. This funding strategy allowed the county to improve services at the current tax rate.

The primary funding is generated from property taxes comprising 82% of the revenue. We continue to evaluate alternative funding opportunities in order to reduce the reliance on property taxes.

Fire Service Expenditures - FY 2007



Fire Service



Stormwater Services Division

Description

Fund is used to account for the operations of the County stormwater management program. Countywide taxes are levied annually to support the program and cover the projected expenditures for the coming fiscal year. All activity associated with the stormwater management program are accounted for in this fund, including but not limited to customer service, engineering, operations and maintenance.

Mission

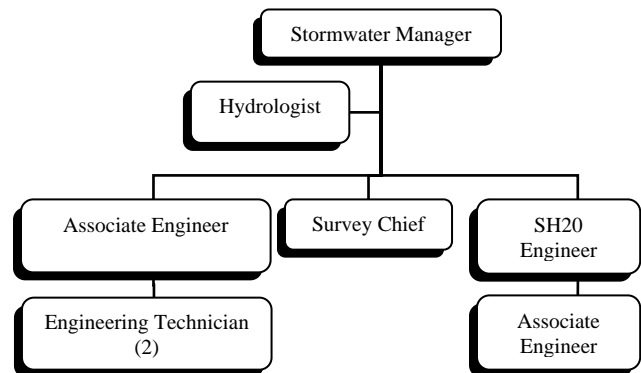
To provide stormwater management (drainage and water quality) services to the citizens of Richland County in order to improve public safety, enhance public health and increase public service.

Goals & Objectives

- Improve or promote positive stormwater drainage by identifying areas with poor drainage systems and designing and constructing improved systems for those areas.

- Improve water quality in Richland County waters-of-the-state in compliance with NPEDES, by identifying areas of pollution sources, monitoring, sampling, and analyzing stormwater runoff for pollutants and developing methods and procedures for corrective activity.
- Coordinate with Roads and Drainage in providing Stormwater engineering designs for drainage projects, drainage concerns and other services through improving system for prioritizing the concerns, improving interdivisional coordination to streamline request management, and identifying and improving procedures for completing requests.

Organization Chart



Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--|---------|----------|----------|
| # of improved drainage systems | 6 | 7 | 7 |
| # of corrective actions to improve water quality | 5 | 5 | 6 |
| Lag Time (days) for completion of citizen requests | To-date | 2 months | 4 months |

Stormwater Services Division

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | |
| Property Taxes | 1,708,906 | 1,370,429 | 2,751,431 | 1,381,002 |
| Other Financing Sources | - | - | - | - |
| Total | \$1,708,906 | \$1,370,429 | \$2,751,431 | \$1,381,002 |
| Expenditures | | | | |
| Personal Services | 354,867 | 490,010 | 502,840 | 12,830 |
| Operating Expenditures | 293,295 | 335,554 | 1,096,591 | 761,037 |
| Capital Outlay | 678,757 | 544,865 | 1,152,000 | 607,135 |
| Total | \$1,326,919 | \$1,370,429 | 2,751,431 | \$1,381,002 |
| Authorized FT Positions* | 8 | 9 | 12 | 3 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

Stormwater Services is funded through a countywide ad valorem tax. The FY07 budget reflects an increase of \$1.4 million or 101% due to a revamping of the stormwater program to be in compliance with state guidelines. This increase requires a tax levy of 1.3 mills or \$5 on a \$100,000 house.

While the FY06 budget reflected a decrease of \$245,911 or 15.2%, overall funding was appropriated at a continuation level. The reduction in the amount appropriated is a one-time reduction based on capital projects approved in FY05 that required multi-year funding. The FY06 mill rate remained unchanged.

Road Maintenance

Description

This fund is used to account for the \$20 fee that is assessed on all motorized vehicles licensed in Richland County. The fee was implemented in January of 2002 at \$15 and is included on the motor vehicle tax notice. For FY07, the fee was increased to \$20. The funds are restricted and must be used specially for the maintenance and improvement of the county road system and any associated costs. Prior to F02, the expenditures were funded through the County General Fund.

Goals and Objectives

- Perform routine maintenance on unpaved roads on a rotational schedule or on an as needed basis due to weather.
- Inspect and perform routine maintenance of drainage structures on a weekly schedule.
- Perform drainage improvement projects with roads and drainage in house project forces to enhance the county drainage infrastructure.

Mission

To maintain and improve the road and drainage infrastructure of Richland County in order to enhance public safety and efficiency.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | |
| Road Maintenance Fee | 3,823,869 | 3,836,480 | 5,130,000 | 1,293,520 |
| Intergovernmental | 2,711,503 | - | - | - |
| Interest | 34,239 | - | 70,000 | 70,000 |
| Other Financing Sources | - | - | - | - |
| Total | \$6,569,611 | \$3,836,480 | \$5,200,000 | \$1,363,520 |
| Expenditures | | | | |
| Personal Services | 1,936,991 | 2,273,720 | 2,578,018 | 304,298 |
| Operating Expenditures | 1,000,081 | 1,026,760 | 1,856,982 | 830,222 |
| Capital Outlay | 3,234,240 | 536,000 | 765,000 | 229,000 |
| Total | \$6,171,312 | \$3,836,480 | \$5,200,000 | \$1,363,520 |
| Authorized FT Positions* | 54 | 56 | 65 | 9 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

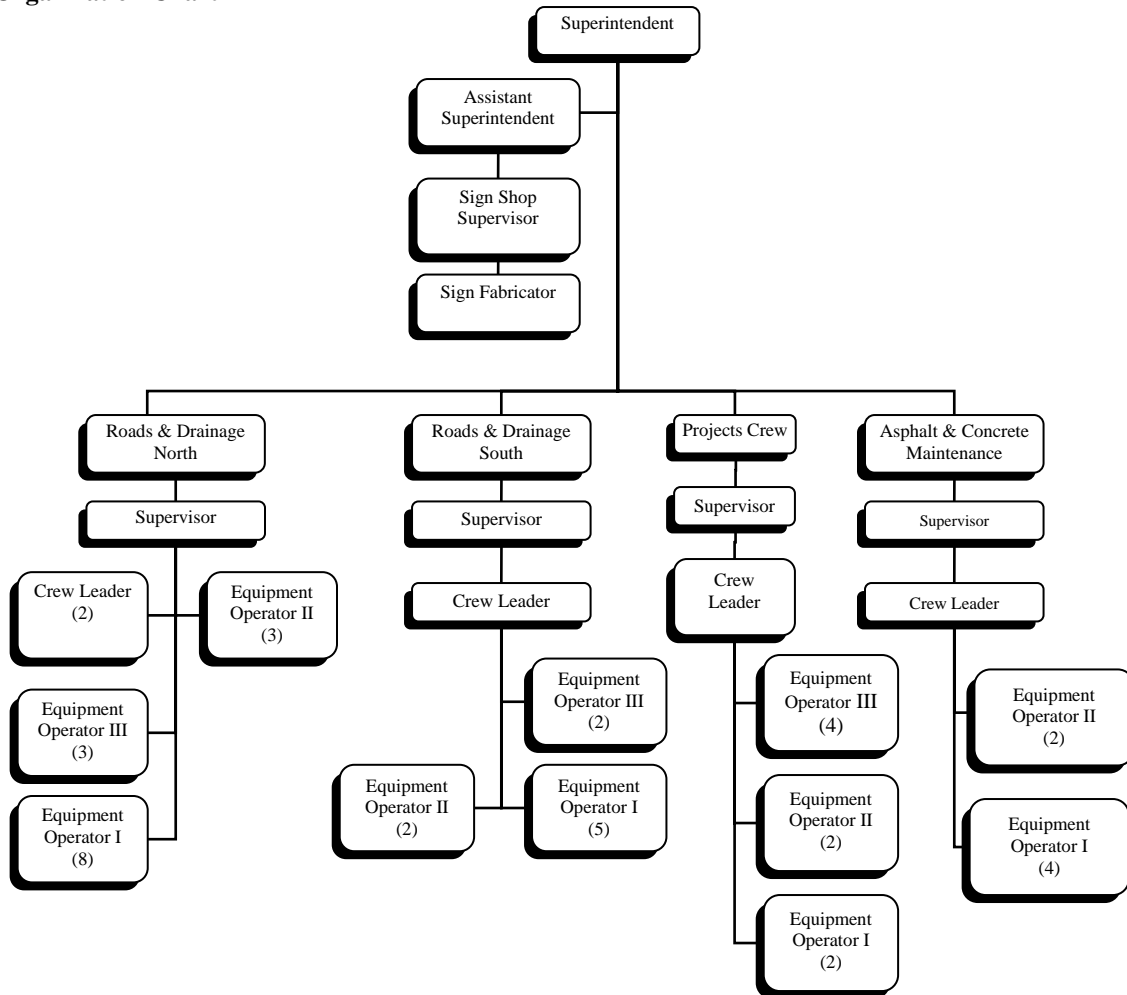
Budget Highlights

The FY07 budget increased \$1.4 million or 36%. A fee increase of \$5 was implemented to fund seven new positions and additional operating costs to enhance the road maintenance program.

The FY06 budget increased \$231,055 or 6.4%. The budget includes estimated increased revenue of \$200,000 from the road maintenance fee. The projected revenue was used to add two positions and fund vehicle replacement.

Road Maintenance

Organization Chart



Performance Measures

| Measure | FY05 | FY06 | FY07 |
|--------------------------------|-------|-------|-------|
| Miles roads scraped and graded | 1,004 | 1,004 | 1,004 |
| Drainage projects completed | 12 | 12 | 12 |
| Drainage structures cleaned | 260 | 260 | 300 |

Accommodation Tax

Description

The Accommodations Tax Fund is used to account for the revenues allocated to the fund by state law for the specific purpose of promoting tourism in Richland County and for other tourism related expenditures. Revenues are derived from a statewide room and board tax,

which is collected by the state and distributed to recipient counties, less the South Carolina Department of Revenue and Taxation administrative fee and funds withheld for other counties.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| A-Tax Revenues | 525,969 | 510,000 | 505,000 | (5,000) |
| Total | \$525,969 | \$510,000 | \$505,000 | (\$5,000) |
| Expenditures | | | | |
| Operating Expenditures | 449,100 | 510,000 | 505,000 | (5,000) |
| Total | \$449,100 | \$510,000 | \$505,000 | (\$5,000) |

Budget Highlights

The Chart below reflects agency funding for FY2007.

| | FY07 Adopted |
|-----------------------------------|-----------------|
| Access Leisure | \$5,000 |
| Auntie Karen | 5,000 |
| Carolina Carillon | 1,000 |
| Columbia City Ballet | 8,000 |
| Columbia Classical Ballet | 6,000 |
| Columbia International Festival | 7,500 |
| Columbia Music Festival | 15,000 |
| Convention and Visitor's Bureau | 225,000 |
| Celebrate Freedom Foundation | 5,000 |
| Columbia Regional Sports Council | 5,000 |
| Cola Regional – 2Hot4Ice | 2,500 |
| Cultural Council | 20,000 |
| Historic Columbia | 15,000 |
| Humanities Council of SC | 3,000 |
| Lake Murray Tourism | 100,000 |
| River Alliance – Congaree Blueway | 1,500 |
| Riverbanks Zoo | 70,000 |
| SC State Museum | 2,500 |
| Undesignated | 8,000 |
| Total | \$505,000 |

Hospitality Tax Fund

Description

The hospitality tax fund was established during the fiscal year 2004 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 tourist.

Budget Highlights

FY07 revenue projections continue to show a strong positive trend for hospitality tax collections that is exceeding earlier expectations. Funds available through county promotions are \$854,123. These funds are considered one year funding for approved county projects. A list of agencies is provided on the following page.

Objectives

- Build and enhance the facilities that serve County tourists

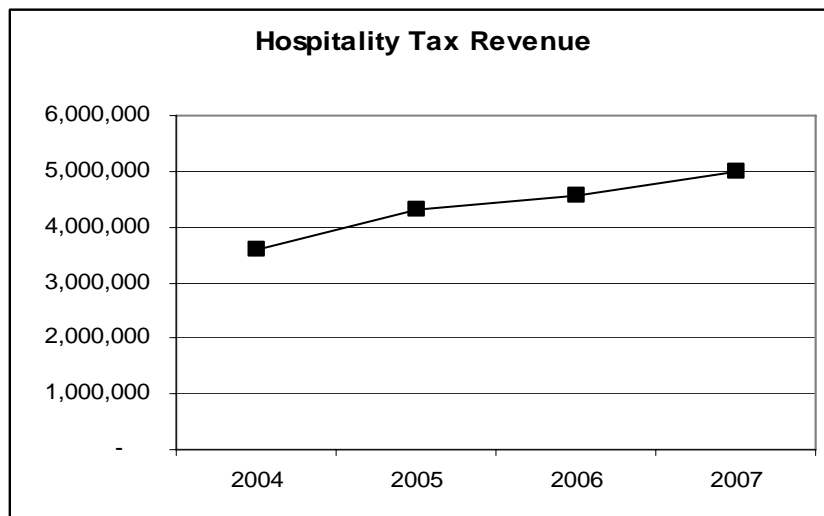
Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Hospitality Tax | 4,304,750 | 4,100,000 | 5,000,000 | 900,000 |
| Interest | 57,235 | - | - | - |
| Total | \$4,361,985 | \$4,100,000 | \$5,000,000 | \$900,000 |
| Expenditures | | | | |
| Columbia Museum of Art | 669,500 | 689,585 | 710,273 | 20,688 |
| Historic Columbia | 262,500 | 265,225 | 273,182 | 7,957 |
| Edventure | 103,000 | 106,090 | 109,273 | 3,183 |
| State Farmers Market | - | 250,000 | 250,000 | - |
| Library – Promotions | - | 100,000 | - | (100,000) |
| County Promotion | 409,846 | 518,000 | 854,123 | 336,123 |
| Discretionary Expenses | - | 2,171,100 | 2,803,149 | 632,049 |
| Total | \$1,444,846 | \$4,100,000 | \$5,000,000 | \$900,000 |

Hospitality Tax Fund

The Chart below reflects county promotions funding for FY07:

| | |
|--------------------------------------|---------|
| Access Leisure | \$5,000 |
| Auntie Karen Foundation | 545 |
| Black Pages USA | 20,000 |
| Celebrate Freedom Foundation | 10,000 |
| Capital City/Lake Murray | 30,000 |
| City Center Partnership (BID) | 60,000 |
| Columbia Classical Ballet | 5,000 |
| Columbia Convention Center | 15,000 |
| Columbia Music Festival | 15,000 |
| Columbia Regional Sports Council | 25,000 |
| Cultural Council | 20,000 |
| Greater Columbia Chamber of Commerce | 15,000 |
| Greater Columbia Educational | 9,000 |
| International Friendship Ministries | 10,000 |
| Monteith School | 50,000 |
| Northeast Columbia Soccer | 5,000 |
| Northeast Fair, Inc. | 5,000 |
| Palmetto Capital City Classic | 25,000 |
| Renaissance Foundation | 100,000 |
| Riverbanks Zoo & Garden | 160,000 |
| SC Amateur Hockey | 10,000 |
| SC State Museum | 10,000 |
| Swamp Fest | 30,000 |
| Taco Bell Track and Field Classic | 10,000 |
| Township Auditorium/Foundation | 174,578 |
| Undesignated Promotional Funds | 35,000 |



Conservation Commission Fund

Description

The conservation commission fund was established during the fiscal year 2004 budget process. The funding started with a dedicated quarter mill from property tax to be used for the dedicated purpose of conservation efforts throughout the county.

Budget Highlights

FY07 is funded at a continuation level.

FY06 budget includes an increase in funding from .25 mills to .50. The increase added over \$300,000 additional funds for the conservation program. The additional funds were used in part to add a new conservation manager position.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Tax | 206,461 | 515,000 | 580,000 | 65,000 |
| Total | \$206,461 | \$515,000 | \$580,000 | \$65,000 |
| Expenditures | | | | |
| Personal Services | - | 56,036 | 55,200 | (836) |
| Operating Expenditures | 92,490 | 15,000 | 524,800 | 509,800 |
| Capital Outlay | - | 443,964 | - | (443,964) |
| Total | \$92,490 | \$515,000 | \$580,000 | \$65,000 |
| Authorized FT Positions* | - | 1 | 1 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Neighborhood Redevelopment Fund

Description

The neighborhood redevelopment fund was established during the fiscal year 2004 budget process. The funding is a dedicated quarter mill from property tax and will be used for the dedicated purpose of redevelopment efforts of neighborhoods throughout the county.

Budget Highlights

FY07 is funded at a continuation level with one new position added.

FY06 budget includes an increase in funding from .25 mills to .50. The increase added over \$300,000 additional funds for the neighborhood redevelopment program.

A neighborhood planner position was added during the FY05 fiscal year.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Tax | 206,461 | 515,000 | 580,000 | 65,000 |
| Total | \$180,588 | \$515,000 | \$580,000 | \$65,000 |
| Expenditures | | | | |
| Personal Services | 40,900 | 52,708 | 108,666 | 55,958 |
| Operating Expenditures | 163,700 | 462,292 | 471,334 | 9,042 |
| Capital Outlay | - | - | - | - |
| Total | \$204,600 | \$515,000 | \$580,000 | \$65,000 |
| Authorized FT Positions* | - | 1 | 2 | 1 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Other Special Revenue Funds

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|---------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Owens Field** | 232,809 | - | - | - |
| RC Industrial Park | 31,055 | - | - | - |
| Title IV D Civil Process | 67,436 | 63,064 | 60,146 | (2,918) |
| Solicitor Drug Court | 165,164 | 57,006 | 57,006 | - |
| Tourism Development | 876,749 | 950,000 | 900,000 | (50,000) |
| Probate Court Advertising | 43,220 | 39,700 | 44,416 | 4,716 |
| Other Financing Sources | - | - | 110,000 | 110,000 |
| Total | \$1,416,433 | \$1,109,770 | \$1,171,568 | \$61,798 |
| Expenditures | | | | |
| Owens Field | 4,884 | - | - | - |
| RC Industrial Park | 89,000 | - | 110,000 | 110,000 |
| Title IV D Civil Process | 60,749 | 63,064 | 60,146 | (2,918) |
| Solicitor Drug Court | 71,264 | 57,006 | 57,006 | - |
| Tourism Development | 1,055,939 | 950,000 | 900,000 | (50,000) |
| Probate Court Advertising | 41,877 | 39,700 | 44,416 | 4,716 |
| Total | \$1,323,713 | \$1,109,770 | \$1,171,568 | \$61,798 |
| Authorized FT Positions* | 1 | 1 | 1 | - |

* Detailed list of authorized positions for FY2007 is included in Appendix B

** Owens Field is classified as a Enterprise fund from FY06 forward.

Grants Division

Richland County seeks grants to fund programs and projects beyond the normal general fund budget. Specific objectives of the Grants Division are to:

- 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

Grants can be in the form of direct allocation or a competitive process. They can be small, as in the form of a \$1,289 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.

It is important to keep in mind that grants are not free money. In many cases, a cash match is required 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.

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
- Mental health court
- Forensic DNA laboratory improvements
- Community and economic development
- School resource officers
- Youth initiatives such as gang and drug prevention

- Homeland security
- Emergency response services

The following figures represent grant funds received:

FY04 – \$4,365,144

FY05 – \$5,375,269

FY06 – \$6,345,517

For FY07, departments requested, and Council appropriated, a total of \$322,375 in grant match required to receive a total of \$4,537,686 in new grants. Match allocation is distributed as follows:

By Fund Source

| | |
|---------------------|-----------|
| Victims' Assistance | \$ 39,979 |
| General Fund | \$282,396 |
| Total Match | \$322,375 |

By Program Status

| | |
|---------------------|-----------|
| Continuation Grants | \$210,069 |
| New Grants | \$112,306 |
| Total Match | \$322,375 |

The grant total is anticipated to decrease over the next few years due to the ending of two federal funding programs during FY07. The COPS in School program and Universal Hiring program provided significant resources to the Sheriff's Department since FY03 and FY05 respectively. Efforts to identify new funding programs are ongoing.

Grant opportunities that arise outside of the budget process will be addressed on a case by case basis as funds allow.

Beyond match dollars, the County incurs additional financial responsibility beyond the life of a grant. Once a grant ends, the County routinely continues worthwhile programs past the funding cycle. Administrative costs can often be absorbed into the department's budget with only a small net effect. However, new personnel added as a result of a grant can prove costly for years beyond the grant funding. The following table represents the estimated post-grant cost to the County for personnel currently funded and proposed to be funded through grant funds.

**Grants Division
Personnel Liability**

| PROJECT NAME | FTE | Grant End Date | FY07 | FY08 | FY09 | FY10 | FY11 | Totals |
|--|-----------|-------------------|---------------|------------------|----------------|------|------|------------------|
| CURRENT GRANTS (and continuation) | | | | | | | | |
| Victim Advocate (Solicitor) | 1 | Mar-06 | 30,949 | - | - | - | - | 30,949 |
| Community Dev Block Grant | 3 | Sep-07 | - | - | 241,894 | - | - | 241,894 |
| HUD Home Investment* | 4 | Sep-07 | - | - | - | - | - | - |
| Emergency Management (EMPG)* | 1 | Jan-07 | - | - | - | - | - | - |
| Victim Advocate (Sheriff) | 1 | Mar-06 | 51,343 | - | - | - | - | 51,343 |
| Midlands Fugitive Task Force | 3 | Jul-07 | - | - | 174,119 | - | - | 174,119 |
| Hispanic Outreach Advocacy | 1 | Sep-07 | - | - | 49,152 | - | - | 49,152 |
| DNA Capacity Enhancement Yr3 | 1 | Sep-07 | - | - | 33,216 | - | - | 33,216 |
| Forensic Science Improvement | 1 | Sep-07 | - | - | 43,317 | - | - | 43,317 |
| Cops in Schools 02-03 | 11 | Jul-06 | - | 464,027 | - | - | - | 464,027 |
| Firearm Crimes Task Force | 1 | Aug-06 | - | 55,205 | - | - | - | 55,205 |
| STOP Violence Against Women | 1 | Sep-07 | - | - | 49,628 | - | - | 49,628 |
| Traffic Enforcement | 4 | Sep-06 | - | 183,245 | - | - | - | 183,245 |
| UHP 2003 | 13 | Apr-07 | - | 406,548 | - | - | - | 406,548 |
| Cops in Schools 04-05 | 3 | Aug-07 | - | - | 118,577 | - | - | 118,577 |
| Homeland Security | 1 | Jun-07 | - | 57,624 | - | - | - | 57,624 |
| Current Grants Totals | 50 | | 82,292 | 1,166,649 | 709,903 | - | - | 1,958,844 |
| NEW GRANT REQUESTS | | | | | | | | |
| Missing, Endangered...Persons | 3 | Jun-07 | - | 140,502 | - | - | - | 140,502 |
| Traffic Unit Expansion | 3 | Sep-07 | - | - | 123,708 | - | - | 123,708 |
| Justice Assistance SRO | 2 | Jun-07 | - | 91,180 | - | - | - | 91,180 |
| New Grant Requests Totals | 8 | | - | 231,682 | 123,708 | - | - | 355,390 |
| GRAND TOTAL LIABILITY | 58 | | 82,292 | 1,398,331 | 833,611 | - | - | 2,314,234 |

NOTES:

Funding is only presented in first FULL year of County responsibility.

Amounts are intended to show the incremental impact to the County operating budget and not cumulative funding requirements.

End dates are in anticipation of FY07 requests being funded.

Amounts include annual average 5% performance increase

* Temporary positions will not be picked up by County.



Enterprise Fund Budget Summary

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

| Revenues by Source | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | \$ 3,435,317 | \$ 3,434,253 | \$ 3,619,789 | \$ 3,635,000 | \$ 3,799,486 |
| License and Permits | - | - | - | - | - |
| Inter-Governmental | 131,765 | 99,118 | 125,052 | 133,000 | 125,000 |
| Charges for Services | 12,402,447 | 14,580,129 | 15,350,380 | 17,373,941 | 20,019,365 |
| Fines and Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | 60,396 | 193,061 | 319,348 | 103,564 | 491,718 |
| Other Financing Sources | - | - | - | 113,698 | 1,783,646 |
| Total | \$ 16,029,925 | \$ 18,306,561 | \$ 19,414,569 | \$ 21,359,203 | \$ 26,219,215 |

| Appropriations by Department | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Solid Waste Division | | | | | |
| Solid Waste Management | 3,146,931 | 2,497,746 | 2,972,941 | 3,438,214 | 3,448,366 |
| Lower Richland Drop Off Center | 352,486 | 199,434 | 288,235 | 377,972 | 305,904 |
| C&D Landfill Section | 562,882 | 1,255,979 | 530,110 | 796,731 | 1,168,381 |
| Solid Waste Closure Section | 57,288 | 160,620 | 282,581 | 401,540 | 270,768 |
| Solid Waste Collection Section | 8,436,380 | 9,366,730 | 10,430,564 | 11,838,543 | 13,946,434 |
| Special Services | - | - | - | - | 603,319 |
| 4-Year Deficit Reduction Plan | - | - | - | 250,000 | 125,000 |
| Total Solid Waste Division | 12,555,967 | 13,480,509 | 14,504,431 | 17,103,000 | 19,868,172 |
| Utilities & Service Division | | | | | |
| White Rock Water | 150 | 150 | 2,130 | 2,600 | 2,600 |
| Broad River Sewer System | 2,001,343 | 2,591,847 | 1,925,160 | 3,683,351 | 5,603,814 |
| Lower Richland Sewer System | 142,160 | 137,317 | 133,138 | 217,187 | 221,029 |
| Pond Drive Water System | - | - | 676 | 6,820 | 6,820 |
| Hopkins Utility System | - | - | - | - | 49,004 |
| Total Utilities & Service Division | 2,143,653 | 2,729,314 | 2,061,104 | 3,909,958 | 5,883,267 |
| Total Parking Garage | 255,450 | 125,421 | 98,157 | 119,850 | 162,350 |
| Total Owens Field Operations* | - | - | - | 226,395 | 305,426 |
| Total Enterprise Funds | \$ 14,955,070 | \$ 16,335,244 | \$ 16,663,692 | \$ 21,359,203 | \$ 26,219,215 |

* Classified as Special Revenue Fund prior to FY06.

Enterprise Funds Budget Summary

| Description | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|--------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Personal Services | \$ 1,422,058 | \$ 1,622,197 | \$ 1,825,923 | \$ 1,927,701 | \$ 2,448,803 |
| Operating Expenditures | 13,431,176 | 13,752,012 | 14,935,284 | 18,384,202 | 20,860,312 |
| Capital Outlay | 101,836 | 961,035 | (97,515) | 797,300 | 2,785,100 |
| SW 4-Year Reduction Plan | - | - | - | 250,000 | 125,000 |
| Total | \$ 14,955,070 | \$ 16,335,244 | \$ 16,663,692 | \$ 21,359,203 | \$ 26,219,215 |

| | | | | | |
|---------------------|------|------|------|------|------|
| Funded FT Positions | 42.0 | 47.0 | 44.0 | 44.0 | 57.0 |
|---------------------|------|------|------|------|------|

Enterprise Funds include:

Solid Waste Division

Utilities and Services Division

Parking Garage Division

Airport Operations

Fund Summary by Expenditure Enterprise Funds

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|------------------------------|-------------------|--------------------|--------------------|
| Personal | | | |
| Salaries & Wages | \$ 1,300,640 | \$ 1,337,198 | \$ 1,727,799 |
| Overtime | 45,501 | 59,500 | 66,000 |
| Part-time Wages | 25,341 | 33,743 | 33,743 |
| Longevity Pay | 15,523 | 15,809 | 18,838 |
| FICA | 102,293 | 108,535 | 141,249 |
| Worker's Compensation | 43,646 | 55,086 | 63,111 |
| SC Regular Retirement | 86,966 | 91,277 | 109,791 |
| SC Police Retirement | 13,342 | 15,171 | 49,972 |
| Health Insurance | 179,467 | 198,099 | 224,347 |
| Dental Insurance | 10,546 | 10,670 | 11,163 |
| Life Insurance | 2,658 | 2,613 | 2,790 |
| Personal Subtotal | \$ 1,825,923 | \$ 1,927,701 | \$ 2,448,803 |
| Operating | | | |
| Office Supplies | 21,942 | 28,630 | 33,740 |
| Books and Publications | - | 1,275 | - |
| Copy Machines | 1,034 | 2,000 | 2,000 |
| Membership and Dues | 1,442 | 3,700 | 6,175 |
| Individual Travel | - | 5,000 | 5,000 |
| Petrol Oil and Lubricants | 86,269 | 86,552 | 106,006 |
| Automotive Repairs | 252,520 | 251,713 | 137,483 |
| Work Permits and Fees | 7,642 | 10,965 | 11,850 |
| Automotive - Noncontract | 84,503 | 123,050 | 89,000 |
| Electricity | 171,987 | 197,600 | 268,300 |
| Telephone | 4,023 | 9,400 | 5,700 |
| Water & Sewer Service | 3,253 | 5,200 | 5,700 |
| Heating Fuel | 2,784 | 4,000 | 4,000 |
| Repairs to Install Equipment | 4,489 | 6,050 | 6,050 |
| Service Contracts | 57,836 | 92,150 | 92,150 |
| Equipment Repairs | 1,172 | 2,500 | 2,500 |
| Building Maintenance | 189,668 | 478,336 | 578,435 |
| Shop Supplies | 103 | 1,500 | 1,500 |
| Lab Supplies | 7,326 | 22,000 | 24,600 |
| Grounds Maintenance | - | - | 5,509 |
| Hand Tools and Sets | 4,369 | 4,500 | 4,500 |
| Road and Bldg Material | 52,203 | 32,800 | 32,800 |
| Drain Pipes and Culverts | 3,789 | 3,000 | 3,000 |
| Radio and Communications | 8,643 | 21,620 | 22,372 |
| Fingerprint and Photo | - | 420 | - |
| Uniforms and Equipment | 31,841 | 38,218 | 49,483 |
| Janitorial Supplies | 786 | 1,326 | 1,220 |

Fund Summary by Expenditure
Enterprise Funds

| Description | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted |
|----------------------------------|----------------------|----------------------|----------------------|
| Chemicals | 80,734 | 95,000 | 95,250 |
| Medical Supplies and Exp | 1,913 | 5,249 | 7,170 |
| Advertising | 407 | 6,120 | 15,628 |
| Beepers/Cell Phones | 18,536 | 26,052 | 30,186 |
| Rent | 76,343 | 99,100 | 98,600 |
| Employee Training | 24,205 | 19,140 | 25,860 |
| Professional Services | 251,206 | 187,000 | 183,000 |
| Special Contracts | 12,300,755 | 13,874,406 | 16,139,438 |
| Tire Disposal | 51,031 | 116,000 | 90,000 |
| Recycle Bins | 252,718 | 244,058 | 282,093 |
| Lump Sum Appropriations | - | 10,000 | 32,016 |
| Accounting Costs | - | - | 124,000 |
| Non-Asset Equipment | 115,502 | 76,200 | 39,700 |
| Depreciation | 761,310 | 782,009 | 779,091 |
| Capital Lease Principal | - | 415,000 | 435,000 |
| Interest | - | 994,363 | 983,207 |
| Operating Subtotal | \$ 14,934,284 | \$ 18,383,202 | \$ 20,859,312 |
| Capital | | | |
| Acquisition | 13,097 | 10,000 | 10,000 |
| Building Improvements | - | 5,000 | - |
| Professional Services | 23,659 | 55,000 | 85,000 |
| Other Capital | - | - | 23,300 |
| Machines & Other Equipment | - | - | - |
| Automotive Equipment | - | 215,000 | 147,500 |
| Heavy Equipment | (161,778) | 125,300 | 443,300 |
| Data Processing Equipment | - | 7,000 | 8,000 |
| Software | 353 | - | 8,000 |
| Construction | 27,154 | 380,000 | 2,060,000 |
| Capital Subtotal | \$ (97,515) | \$ 797,300 | \$ 2,785,100 |
| Data Processing | | | |
| Program Maintenance & License | 1,000 | 1,000 | 1,000 |
| Data Processing Subtotal | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | | | |
| SW Deficit Reduction Plan | \$ - | \$ 250,000 | \$ 125,000 |
| | | | |
| Total Enterprise Funds | \$ 16,663,692 | \$ 21,359,203 | \$ 26,219,215 |

Solid Waste Division

Description

This fund is used to account for the operation of the County's waste collection and disposal services. Refuse generated in the unincorporated areas of the county is collected by franchised and non-franchised collectors serving a number of residential and/or commercial customers and private companies hauling their own refuse. Refuse dumping fees are determined at levels sufficient to fund the operations.

This fund includes the following departments:

Solid Waste Administration
Lower Richland Drop-off Site
C&D Landfill Section
Solid Waste Closure Section
Solid Waste Collection Section
Special Services

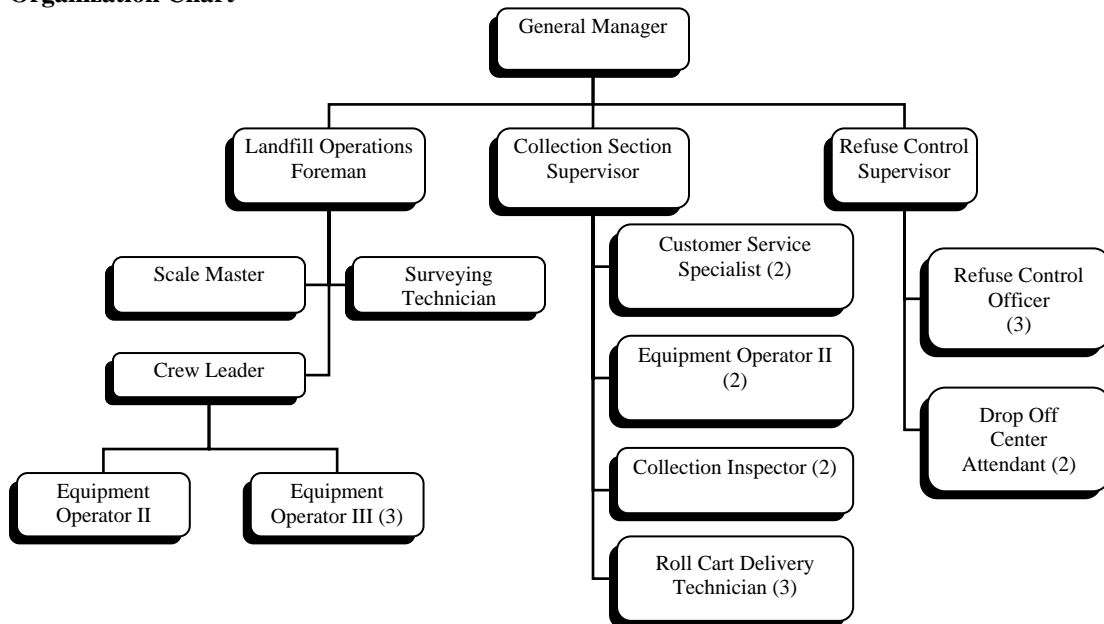
Goals & Objectives

- To enhance the Clean Sweep program through extended sweeps and public awareness.
- Solid Waste Collections to adequately respond to all pickup requests within 48 hours of receipt.
- Achieve post-closure status on the sanitary landfill.
- Purchase additional property for buffer around landfill site.

Mission

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

Organization Chart



Solid Waste Division

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|---------------------|---------------------|---------------------|--------------------|
| Revenues | | | | |
| Property Taxes | \$3,619,789 | \$3,635,000 | \$3,799,486 | \$164,486 |
| Fees | 757,165 | 858,000 | 762,000 | (96,000) |
| Roll Cart Fees | 10,715,603 | 12,610,000 | 14,950,622 | 2,340,622 |
| Interest | 113,154 | - | 356,064 | 356,064 |
| Fund Balance | - | - | - | - |
| Total | \$15,205,711 | \$17,103,000 | \$19,868,172 | \$2,765,172 |
| Expenditures | | | | |
| Solid Waste Management | \$2,972,941 | \$3,438,214 | \$3,448,366 | \$10,152 |
| Lower Richland Drop Off | 288,235 | 377,972 | 305,904 | (72,068) |
| C&D Landfill Section | 530,110 | 796,731 | 1,168,381 | 371,650 |
| Solid Waste Closure | 282,581 | 401,540 | 270,768 | (130,772) |
| Solid Waste Collection | 10,430,564 | 11,838,543 | 13,946,434 | 2,107,891 |
| Special Services | - | - | 603,319 | 603,319 |
| 4-Year Deficit Reduction | - | 250,000 | 125,000 | (125,000) |
| Total | \$14,504,431 | \$17,103,000 | \$19,868,172 | \$2,765,172 |
| Authorized FT Positions* | 25 | 25 | 35 | 10 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Budget Highlights

The Solid Waste Division is funded through a variety of sources and as an enterprise fund is expected to support the continued operations through an appropriate fee structure.

For FY07, the Special Services function was moved to the Solid Waste Fund from General Fund to better align the service with the funding mechanism. The FY07 budget increased \$2.8 million or 16% due to this move and outside collector contract increases. To fund this

increase, the user fee was increased from \$168 to \$205.

The FY06 budget increased \$841,011 or 5.2%. The increase is driven by a \$1 million increase to outside collector contracts. Funding for the contractor increase was absorbed within the current fee structure.

All fees are evaluated annually to determine if any adjustments are required.

Utilities and Services Division

Description

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

This fund includes the following departments:

White Rock Water
Broad River Sewer System
Lower Richland Sewer System
Pond Drive Water System
Hopkins Utility System

Mission

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.

Goals & Objectives

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

Performance Measures

| Measure | FY05 | FY06 | FY07 |
|---|-------------|-------------|-------------|
| Number of customers connected | 558 | 409 | 400 |
| Review new project plans within 10 days | Avg. 7 days | Avg. 7 days | Avg. 6 days |
| Number of work orders completed | 243 | 309 | 350 |

Budget Highlights

The Utilities and Services Division is an enterprise fund supported through user fees of the water and sewer system.

The FY07 budget is funded at a continuation level with the use of \$1.7 million of fund balance for one time construction costs.

The FY06 budget is funded at a continuation level. During FY06, the Hopkins Utility System was added to the Utility Fund.

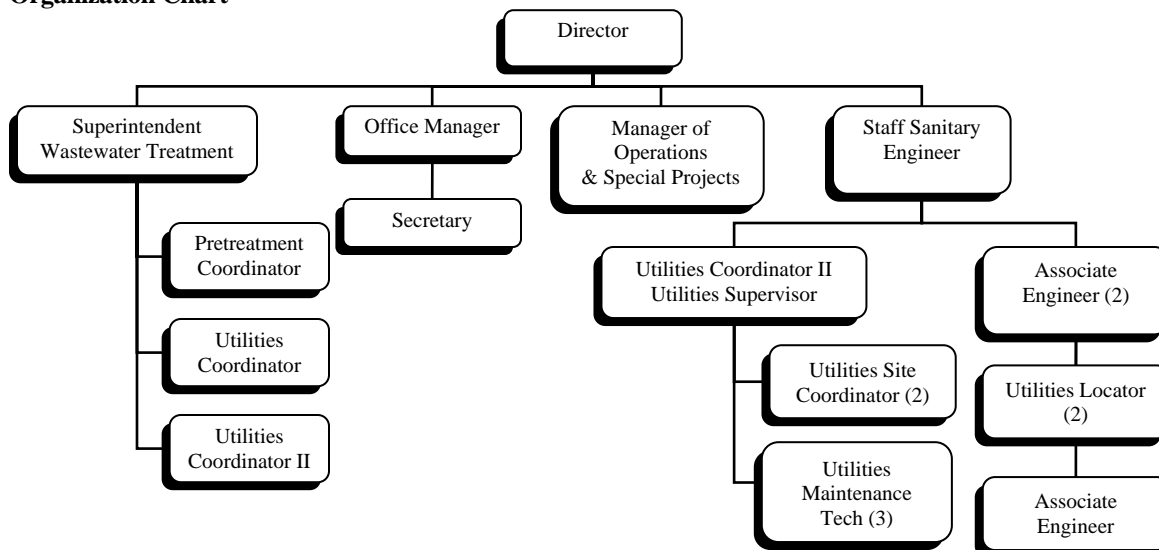
Utilities and Services Division

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | |
| White Rock Water | \$2,504 | \$2,600 | 2,600 | \$- |
| Broad River Sewer | 3,508,250 | 3,696,840 | 4,068,093 | 371,253 |
| Lower Richland Sewer | 148,421 | 90,000 | 92,430 | 2,430 |
| Pond Drive Water | - | 6,820 | 6,820 | - |
| Hopkins Utility System | - | - | 49,004 | 49,004 |
| Other Financing Sources | - | 113,698 | 1,664,320 | 1,550,622 |
| Total | \$3,250,862 | \$3,909,958 | \$5,883,267 | \$1,973,309 |
| Expenditures | | | | |
| White Rock Water | \$2,130 | \$2,600 | \$2,600 | \$- |
| Broad River Sewer | 1,925,160 | 3,683,351 | 5,603,814 | 1,920,463 |
| Lower Richland Sewer | 133,138 | 217,187 | 221,029 | 3,842 |
| Pond Drive Water | 676 | 6,820 | 6,820 | - |
| Hopkins Utility System | - | - | 49,004 | 49,004 |
| Total | \$2,061,104 | \$3,909,958 | \$5,883,267 | \$1,973,309 |
| Authorized FT Positions* | 19 | 19 | 19 | 22 |

* Detailed list of authorized positions for FY2007 is included in Appendix B

Organization Chart



Parking Garage

Description

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

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

Mission

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

Goals and Objectives

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

Budget Highlights

All positions were reallocated to the General fund in FY2005.

FY07 operating cost is funded at a continuation level. \$42,500 of fund balance will be used for one-time capital study costs.

FY06 budget was funded at a continuation level.

Fiscal Plan

| | FY 2005 Actual | FY 2006 Adopted | FY 2007 Adopted | \$ Change |
|-------------------------|-------------------|--------------------|--------------------|--------------|
| Revenues | | | | |
| Parking Fees | \$121,371 | \$119,850 | \$119,850 | - |
| Other Financing Sources | - | - | 42,500 | 42,500 |
| Total | \$121,371 | \$119,850 | \$162,350 | \$42,500 |
| Expenditures | | | | |
| Personal Services | (\$5,631) | \$ - | \$ - | \$ - |
| Operating Expenditures | 103,787 | 114,850 | 109,850 | (5,000) |
| Capital Outlay | - | 5,000 | 52,500 | 47,500 |
| Total | \$98,156 | \$119,850 | \$162,350 | \$42,500 |
| Authorized FT Positions | - | - | - | - |



Capital Improvement 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 is also an important public communication tool. 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.

Capital projects are budgeted on an "all years" basis, a technique frequently used to account for funds that may carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project. 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. These amendments are shown in the financial schedules as a negative to a project budget within a specific year.

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. Project cost will include all related costs for land acquisitions, land improvements, design, feasibility studies, engineering studies and engineering. 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 including preliminary design studies, permitting requirements, data collection, public involvement, legal and technical documentation, cost estimates, and assessment of alternatives.

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. This includes professional consultant fees, legal and

technical documentation, construction review, data collection, advertising, assessment of alternatives related to the overall project design, construction management services, and bid reviews.

Land:

Costs incurred by the County for the purchase of land, easements and right-of-way. This also includes purchase price, all surveys and appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other related costs.

Construction:

This includes costs incurred by the County for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, inspection, testing, and permitting.

Administration:

This includes costs incurred by the County for in-house project management, supervision and administration of capital projects. Administration costs include project design, technical reviews, construction management, construction inspection, technical specifications, surveying and mapping, costs of preparing reports and maintaining the capital projects system, contract management, monitoring, and processing all related financial transactions.

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.

Capital Improvement Program

What is a Capital Project?

A capital project is a project requiring a minimum expenditure of the County of at least \$50,000, which has a useful life span of ten years or more, and meets 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. To be classified as a non-recurring maintenance project, a project must have an interval between required expenditures of at least five years and meet the \$50,000 threshold for the total project.

Policies and Guidelines to be considered in developing the Capital Improvement Plan

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 annual 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 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 Capital Improvement Plan

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. Below is a description of the various revenue sources used to fund the Capital Improvement Program. The County Council must appropriate all revenue sources before they are used on a capital project.

General Fund

General Fund 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. Sources of general fund revenue include property taxes, fines, fees, charges for services and investment earnings.

Grants

Grants are amounts received from federal and state government and other entities in response to a grant application from the County. They usually fund a specific project or type of project and are often for a specific time period. Grant funds are designed to be seed money and are a short-term funding source. In many cases, receiving grant funds obligates the County to additional dollars in subsequent years.

Capital Improvement Program

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.

As a general rule, the total outstanding principal on G.O. bonds cannot exceed eight percent of the county’s total assessed value. This limitation must be complied with at the time of a bond sale.

Revenue Bonds

These bonds are where the county issues bonds and pledges the revenues received from services provided as payment for the debt service. This revenue can be used to pay for principal and interest on bonds. While these revenue bonds incur a slightly higher interest costs than the G.O. bonds, they do not use up the County’s bond capacity.

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. This financing approach ties the repayment of debt to those property owners who most directly benefit from the improvements financed.

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. Recurring equipment replacement and maintenance cost are usually funded through the operating budget such as the purchase of new patrol cars and emergency vehicles, as well as the recurring maintenance cost.

In addition, some major capital improvements are paid for on a cash basis in order to avoid the interest costs incurred in other financing mechanisms.

Carry Over Projects

Often approved capital projects cannot be completed within the current fiscal year, thus the unspent funds are “carried-over” to subsequent years to be spent on the approved project.

For Richland County, the FY 2006 – 2015 Capital Improvement Plan includes three sections:

- a. County Capital Projects – Section One lists the detail of planned expenditures for current approved capital projects.

(Detail included in the capital projects section of this document)

- b. County Debt Service – Section Two contains a detailed list of principal and interest payments on outstanding County bonds.

(Detail included in debt service section of this document)

- c. Operating Budget Capital Items Requested – Section Three contains a ten-year plan for capital expenditures budgeted within the County Departments. FY 2006 column represents items funded in 2006 annual budget.

(Detail included throughout this document in individual departmental budgets)

- d. Major Capital Projects – Section 4 contains a ten-year plan for major capital projects submitted by departments and millage agencies for review

Capital Projects Summary

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---|----------------------|----------------------------|---------------------------|------------------------------|----------------------|---------------------|---------------------|-----------------------|
| Public Safety Vehicle Replacement Program Year 1 | \$ 2,485,000 | \$ 2,485,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Safety Vehicle Replacement Program Year 2 | 2,007,115 | 2,007,115 | - | - | - | - | - | - |
| Public Safety Vehicle Replacement Program Year 3 | 2,955,000 | 1,592,739 | 209,682 | 1,152,579 | - | - | - | - |
| Public Safety Vehicle Replacement Program Year 4 | 1,778,593 | - | 1,778,593 | - | - | - | - | - |
| Magistrate/Sheriff's Office and Public Safety replacement vehicles. | 951,452 | 443,468 | 448,418 | 59,566 | 59,566 | - | - | - |
| Airport Bond | 4,705,817 | 3,856,928 | 607,797 | 241,092 | 241,092 | - | - | - |
| Drainage System Renovation | 5,000,000 | 4,849,853 | - | 150,147 | 150,147 | - | - | - |
| Construction and Repair | 6,667,727 | 6,625,255 | 37,117 | 5,355 | 5,355 | - | - | - |
| Fire Bond - Facility and Equipment | 3,825,000 | 3,240,485 | 13,767 | 570,748 | 570,748 | - | - | - |
| Countywide Bond - EMS and Judicial Center | 4,025,000 | 767,386 | 308,364 | 2,949,250 | 2,949,250 | - | - | - |
| Broad River Sewer 2003D | 15,500,000 | - | 46,699 | 15,453,301 | 15,453,301 | - | - | - |
| County Projects | 2,866,362 | 1,697,322 | 30,330 | 1,138,710 | 1,034,647 | 77,261 | 26,682 | - |
| Renovation and Refunding Program | 23,439,731 | 17,718,939 | 509,452 | 5,211,340 | 3,024,872 | 1,079,813 | 1,079,813 | 26,842 |
| Total Project Cost | \$ 76,206,797 | \$ 45,284,490 | \$ 3,990,219 | \$ 26,932,088 | \$ 23,488,978 | \$ 1,157,074 | \$ 1,106,495 | \$ 26,842 |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|-------------------------|---------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ 67,365,136 | | | |
| Prior Year Interest: | | (3,355,218) | 934,809 | |
| FY06 Interest: | | (1,256,228) | - | |
| Other: | | (7,906,852) | 7,906,852 | |
| | <u>\$ 67,365,136</u> | | <u>\$ 8,841,661</u> | <u>\$ 76,206,797</u> |

Project Title : Vehicle Replacement Program

Project No : 330/331/332A/333

Program : Sheriff (2010330/2010331/2010332/2010333)

Program Management : Public Safety

Project start date : 2004

Projected completion date : ongoing

Project Description:

The vehicle replacement program allows for patrol vehicles to be replaced every four years and non-patrol vehicles every five years. This program funds 80 vehicles each year. Due to this program, emergency equipment reliability has increased.

Project Location:

This project provides vehicles that are disbursed throughout the county.

Annual operating cost requirement after completion:

There are additional costs for putting these vehicles on the road, such as decals, installed equipment, and maintenance costs. However, the total cost for these items has yet to be determined.

(in 000,s)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|--------------------------------|---------------------|----------------------------|---------------------------|---------------------------------|-------------|-------------|-------------|-----------------------|
| Public Safety Veh.-yr. 1 (330) | \$ 2,485,000 | \$ 2,485,000 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Public Safety Veh -yr. 2 (331) | 2,007,115 | 2,007,115 | - | - | - | - | - | - |
| Public Safety Veh-yr. 3 (332A) | 2,955,000 | 2,036,207 | 634,805 | 283,988 | - | - | - | - |
| Public Safety Veh-yr. 4 (333) | 1,778,593 | - | 1,778,593 | - | - | - | - | - |
| Total Project Cost | \$ 9,225,708 | \$ 6,528,322 | \$ 2,413,398 | \$ 283,988 | \$ - | \$ - | \$ - | - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|-----------------------|----------------------------|------------------|-----------------------------|--------------------------|
| G.O. Bond (330/331) : | \$ 4,405,000 | | | |
| *G.O. Bond (332A): | \$ 2,955,000 | | | |
| Prior Year Interest: | | (34,042) | - | |
| FY06 Interest: | | (4,975) | - | |
| Transfer from GF: | | (1,865,708) | 1,865,708 | |
| | <u>\$ 7,360,000</u> | | <u>\$ 1,865,708</u> | <u>\$9,225,708</u> |

* This bond is split between projects 332A & 332B. The total approved bond amount is \$2,650,000.

Project Title : Sheriff Vehicles/Magistrates 2005A

Project No : 332B

Program : Sheriff (3320/3321/3322)

Program Management : Public Safety

Project start date : 2005

Projected completion date : 2006

Project Description:

Land and a building purchased for the co-location of the Dutch Fork Magistrate's office and the Region 4 Sheriff's headquarters. The property was renovated to provide a spacious and up to date facility for the public to conduct it's business. This project was completed in 2006. An adjacent piece of property may be purchased in 2007 for parking.

Annual operating cost requirement after completion:

Total costs budgeted for FY07 for the Dutch Fork Magistrate/Sheriff's office.

- Part-time Wages \$7,539
- Utilities \$10,848
- Repairs to installed equipment \$10,000
- Building Maintenance \$9,104
- Other operating costs \$5,350

Total costs required for FY07 are \$42,841.

Project Location:

This project will be located off Broad River Road between St. Andrews and Piney Grove Road, on Beatty Road.

(in 000,s)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|--------------------------------|-------------------|----------------------------|---------------------------|---------------------------------|------------------|-------------|-------------|-----------------------|
| (3320) Bond Administr. (332B) | \$ 45,000 | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | - |
| (3322) Magistrates Off. (332B) | 906,452 | 443,468 | 403,418 | 59,566 | 59,566 | - | - | - |
| Total Project Cost | \$ 951,452 | \$ 443,468 | \$ 448,418 | \$ 59,566 | \$ 59,566 | \$ - | \$ - | - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|---------------------------|----------------------------|------------------|-----------------------------|--------------------------|
| *G.O. Bond (332B): | \$ 601,452 | | | |
| Prior Year Interest: | | (7,892) | - | |
| FY06 Interest: | | (31,588) | - | |
| Additional Bond Proceeds: | | (350,000) | 350,000 | |
| | <u>\$ 601,452</u> | | <u>\$ 350,000</u> | <u>\$ 951,452</u> |

* This bond is split between projects 332A & 332B. The total approved bond amount is \$2,650,000.

Project Title : Airport Bond 2004

Project No : 344

Program : Owens Field (3440)

Program Management : Public Works

Project start date : 2005

Projected completion date : 2006

Project Description:

Due to significant structural damage and deterioration, a new terminal building was constructed. 18 T-Hangars and 6 Corporate/Box Hangars was also be constructed. This new facility will enhance economic development opportunities, improve the tax base (with new aircraft), and provide a physical anchor for the community surrounding the airport that is presently planned for major revitalization.

Annual operating cost requirement after completion:

Total costs budgeted for FY07 for the Airport.

- Full-time Wages \$19,104

- Operating \$125,897

Total costs required for FY07 are \$145,001

Project Location:

This project is located at Owens Field Airport, which is in Rosewood in the southeast part of the county.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---------------------------|---------------------|----------------------------|---------------------------|---------------------------------|-------------------|-------------|-------------|-----------------------|
| Airport Bond | \$ 3,000,000 | \$ 3,318,128 | \$ - | \$ (318,128) | \$ - | \$ - | \$ - | \$ - |
| Airport Bond - FAA | | | | | | | | |
| Grant Match '05 | 640,947 | 538,800 | 102,147 | - | - | - | - | - |
| Grant Match '06 | 821,224 | - | 505,650 | 315,574 | 241,092 | - | - | - |
| Airport Bond - State | | | | | | | | |
| Grant Match '06 | 243,646 | - | - | 243,646 | - | - | - | - |
| Total Project Cost | \$ 4,705,817 | \$ 3,856,928 | \$ 607,797 | \$ 241,092 | \$ 241,092 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|----------------------------|------------------|-----------------------------|--------------------------|
| G.O. Bond : | \$ 3,000,000 | | | |
| Prior Year Interest: | | (22,668) | - | |
| FY06 Interest: | | (4,255) | - | |
| Other - Grant Match: | | (1,705,817) | 1,705,817 | |
| | <u>\$ 3,000,000</u> | | <u>\$ 1,705,817</u> | <u>\$ 4,705,817</u> |

Project Title : Drainage System Renovation

Project No : 345

Program : Stormwater

Program Management : Public Works

Project start date : 1997

Projected completion date : 2007

Project Description:

This project will fund renovations to the County Drainage System. All of the projects below are completed except Stoops Creek Det., and a project called Statler Road that began in 2005 but will be funded by 2007.

Project Location:

This project involves various locations throughout the county.

Annual operating cost requirement after completion:

| | | |
|----------------|---------------------|---------------|
| Stoops Creek | (completed in 2000) | \$200.00 year |
| Greenleaf Rd. | (completed in 2002) | \$200.00 year |
| Spring Valley | (completed in 2000) | \$200.00 year |
| Chartwell I/II | (completed in 2004) | \$200.00 year |
| Arbor Hills | (completed in 2002) | \$200.00 year |
| Woodfield Pk | (completed in 1999) | \$200.00 year |
| Burdell Drive | (completed in 2000) | \$200.00 year |
| Mandell Hall | (completed in 2004) | \$200.00 year |
| Dellwood Dr. | (completed in 2000) | \$200.00 year |
| Greenoaks Rd | (cancelled) | |
| Robinhood | (completed in 1999) | \$200.00 year |
| Crystal Drive | (completed in 1999) | \$200.00 year |
| Statler Road | (completed in 2007) | \$200.00 year |
| Stoops Ck Det | (completed in 2007) | \$200.00 year |

(in 000's)

Project Expenditure Plan

| | | Prior Year | Estimated | Projected | | | | Future Yrs |
|---------------------------|---------------------|---------------------|--------------|-------------------|-------------------|-------------|-------------|-------------|
| | Total Est Cost | Expenditures | FY 06 Actual | Funds Remaining | FY 07 | FY 08 | FY 09 | Funding |
| Undesignated | \$ 589,439 | \$ 461,545 | \$ - | \$ 127,894 | \$ 127,894 | \$ - | \$ - | \$ - |
| Stoops Creek | 522,033 | 522,033 | - | - | - | - | - | - |
| Greenleaf Road | 68,459 | 68,459 | - | - | - | - | - | - |
| Spring Valley | 1,543,020 | 1,543,020 | - | - | - | - | - | - |
| Chartwell | 159,594 | 159,594 | - | - | - | - | - | - |
| Arbor Hills | 314,570 | 314,570 | - | - | - | - | - | - |
| Woodfield Park | 514,530 | 514,530 | - | - | - | - | - | - |
| Burdell Drive | 490,408 | 490,408 | - | - | - | - | - | - |
| Mandell Hall 2 | 116,574 | 94,321 | - | 22,253 | 22,253 | - | - | - |
| Dellwood Drive | 159,592 | 159,592 | - | - | - | - | - | - |
| Green Oaks Road | 15,322 | 15,322 | - | - | - | - | - | - |
| Robinhood Acres | 315,549 | 315,549 | - | - | - | - | - | - |
| Crystal Drive Erosion | 190,910 | 190,910 | - | - | - | - | - | - |
| Total Project Cost | \$ 5,000,000 | \$ 4,849,853 | \$ - | \$ 150,147 | \$ 150,147 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|----------------------|---------------|-----------------------|---------------------|
| G.O. Bond : | \$ 5,000,000 | | | |
| Prior Year Interest: | | (894,367) | - | |
| FY06 Interest: | | (54,478) | - | |
| Other: | | - | - | |
| | <u>\$ 5,000,000</u> | | <u>\$ -</u> | <u>\$ 5,000,000</u> |

Fund Title: Construction and Repair

Project No : 346

Program : General Government

Program Management : Public Works

Project start date : 1997

Projected completion date : 2006

Project Description:

Project is intended to provide funds to build or renovate county-owned facilities.

Annual operating cost requirement after completion:

No additional operating costs required.

Project Location:

This project involves various locations throughout the county.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY09 | Future Yrs Funding |
|-------------------------|-----------|----------------------------|------------------------------|---------------------------------|-------|-------|------|-----------------------|
| Constr. & Repair Admin. | \$ 45,424 | \$ 45,424 | \$ - | - | - | - | - | - |
| Council Services | 22,576 | 22,576 | - | - | - | - | - | - |
| Magistrates | 6,310 | 6,310 | - | - | - | - | - | - |
| Solicitor | 2,116 | 2,116 | - | - | - | - | - | - |
| Administration | 3,600 | 3,600 | - | - | - | - | - | - |
| Clerk of Court | 61,198 | 61,198 | - | - | - | - | - | - |
| Election Commission | 39,433 | 39,433 | - | - | - | - | - | - |
| Information Technology | 254,576 | 254,576 | - | - | - | - | - | - |
| Non-Departmental | (917,974) | (917,974) | - | - | - | - | - | - |
| Sheriff | 314,569 | 304,831 | 9,738 | - | - | - | - | - |
| EMS | 268,000 | 268,000 | - | - | - | - | - | - |
| Road Maintenance | 75,062 | 75,062 | - | - | - | - | - | - |
| Vehicle Maintenance | 19,067 | 19,067 | - | - | - | - | - | - |
| Animal Care | 5,561 | 5,561 | - | - | - | - | - | - |
| Construction and Fac. | 1,433,604 | 1,400,870 | 27,379 | 5,355 | 5,355 | - | - | - |
| Bldg Maint Judicial Ctr | 867,233 | 867,233 | - | - | - | - | - | - |
| Bldg Maint Adm/Hlth. | 126,583 | 126,583 | - | - | - | - | - | - |
| Bldg Maint Traffic Ctr. | 569,865 | 569,865 | - | - | - | - | - | - |
| Bldg Maint PW Compd. | 169,140 | 169,140 | - | - | - | - | - | - |
| Bldg Maint Other Bldgs. | 50,124 | 50,124 | - | - | - | - | - | - |
| Bldg Maint Owens Field | 88,780 | 88,780 | - | - | - | - | - | - |

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 05 Actual | Projected Funds Remaining | FY 06 | FY 07 | FY08 | Future Yrs Funding |
|--------------------------|--------------|----------------------------|---------------------------|---------------------------------|----------|-------|------|-----------------------|
| Bldg Maint Sheriff's Dpt | 38,383 | 38,383 | - | - | - | - | - | - |
| Bldg Maint DSS | 20,257 | 20,257 | - | - | - | - | - | - |
| Bldg Maint Township | 3,001,700 | 3,001,700 | - | - | - | - | - | - |
| DSS | 102,540 | 102,540 | - | - | - | - | - | - |
| Total Project | \$ 6,667,727 | \$ 6,625,255 | \$ 37,117 | \$ 5,355 | \$ 5,355 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|----------------------------|------------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ 6,500,000 | | | |
| Prior Year Interest: | | (669,539) | 167,727 | |
| FY06 Interest: | | (7,847) | - | |
| Other: | | - | - | |
| | <u>\$ 6,500,000</u> | | <u>\$ 167,727</u> | <u>\$ 6,667,727</u> |

Fund Title : Fire Bond - Facility and Equipment

Fund No : 347

Program : Fire Service

Program Management : Fire Service

Project start date : 2002

Projected completion date : 2006

Project Description:

Project is to provide funds to construct Gills Creek and Two Notch Road Fire Stations, and to purchase 2 Pumpers and 2 Tankers. Gills Creek has been open for two years and improves fire and EMS coverage to the east areas of the county. Two Notch has not yet been completed but will improve fire and EMS coverage to the northeast area of the county when it is completed by the end of FY07.

Project Location:

This project involves the east and northeast parts of the county.

Annual operating cost requirement after completion:

Total costs required for the Gills Creek Fire/EMS station when it opened in 2003.
- \$685,165

Total costs required for the Two Notch Fire/EMS station are expected to be \$700,000 a year for fire and an existing EMS crew will be located there.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Yrs Expenditure | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|----------------------------|--------------|--------------------------|------------------------------|---------------------------------|------------|-------|-------|-----------------------|
| Gills Creek Station | \$ 1,177,429 | \$ 1,177,429 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Two Notch Rd. Station | 1,805,491 | 1,220,976 | 13,767 | 570,748 | 570,748 | - | - | - |
| Pumpers - 2 | 408,300 | 408,300 | - | - | - | - | - | - |
| Tankers - 2 | 408,300 | 408,300 | - | - | - | - | - | - |
| Fire Capital Project (347) | 25,480 | 25,480 | - | - | - | - | - | - |
| Total Project | \$ 3,825,000 | \$ 3,240,485 | \$ 13,767 | \$ 570,748 | \$ 570,748 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|-----------------------------|----------------------------|------------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ 3,825,000 | | | |
| Prior Year Interest: | | (53,180) | - | |
| FY06 Interest: | | (26,191) | - | |
| Other - Oper. transfers in: | | - | - | |
| | <u>\$ 3,825,000</u> | | <u>\$ -</u> | <u>\$ 3,825,000</u> |

Fund Title : Countywide Bond - EMS and Judicial Center

Fund No : 348

Program : General Government/Public Safety

Program Management : Pub Works/EMS

Project start date : 2002

Projected completion date : 2006

Project Description:

Project is intended to provide funds to expand and construct EMS stations throughout the County, and purchase emergency vehicles. The Leesburg Road and Gadsden stations are completed. The Pine View Road and Horrell stations are in the design phase. The result of these projects will be improved facilities and response capability.

Project Location:

This project involves various locations throughout the county.

Annual operating cost requirement after completion:

There are no additional costs required for the Pine View Road EMS Station because another station will be closed when this station is opened and an existing EMS crew will be relocated there.

Total costs required for the Leesburg EMS station
- \$350,000 for an EMS crew

There are no additional costs required for the Gadsden EMS station and a EMS crew is already located there.

Total costs required for the Horrell Hill EMS station.
- \$350,000 for an EMS crew

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---------------------------|---------------------|----------------------------|------------------------------|---------------------------------|---------------------|-------------|-------------|-----------------------|
| Judical HVAC | \$ 2,198,480 | \$ 97,926 | \$ 287,676 | \$ 1,812,878 | \$ 1,812,878 | \$ - | \$ - | \$ - |
| Pine View Road EMS | 650,000 | 146,821 | 20,688 | 482,491 | 482,491 | - | - | - |
| Horrell Hill EMS | 650,000 | - | - | 650,000 | 650,000 | - | - | - |
| Eastover Health Clinic | 66,527 | 62,646 | - | 3,881 | 3,881 | - | - | - |
| Leesburg Road EMS | 104,237 | 104,237 | - | - | - | - | - | - |
| Gadsden EMS | 104,236 | 104,236 | - | - | - | - | - | - |
| Ambulance - 3 | 225,000 | 225,000 | - | - | - | - | - | - |
| Countywide Bond (348) | 26,520 | 26,520 | - | - | - | - | - | - |
| Total Project Cost | \$ 4,025,000 | \$ 767,386 | \$ 308,364 | \$ 2,949,250 | \$ 2,949,250 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|-----------------------------|----------------------------|------------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ 4,025,000 | | | |
| Prior Year Interest: | | (110,724) | - | |
| FY06 Interest: | | (133,138) | - | |
| Other - Oper. transfers in: | | - | - | |
| | <u>\$ 4,025,000</u> | | <u>\$ -</u> | <u>\$ 4,025,000</u> |

Fund Title: Broad River Sewer 2003D

Project No : 372

Program : General Government (3720)

Program Management : Public Works

Project start date : 2004

Projected completion date : 2007

Project Description:

This project will construct a 6,000,000 gallon a day wastewater treatment facility near Broad River in the North West portion of the county. This facility will improve the quality of treatment of the wastewater generated from the Hollingshed and Nicholas Creek drainage basins in the county and will provide for expansion of the sewer system's service area.

Project Location:

This projected is located in the northwest portion of the county.

Annual operating cost requirement after completion:

The Broad River Regional Wastewater Treatment Plant Upgrade - operational cost will increase proportionally with the customer connection rate. The facility will require 3 new staff members. The total operating cost required has yet to be determined.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---------------------------|----------------------|----------------------------|------------------------------|---------------------------------|----------------------|-------------|-------------|-----------------------|
| BR Sewer 2003D | \$ 15,500,000 | \$ 308,225 | \$ 46,699 | \$ 15,453,301 | \$ 15,453,301 | \$ - | \$ - | \$ - |
| J/E's removed expend. | | (308,225) | | - | | | | |
| Total Project Cost | \$ 15,500,000 | \$ - | \$ 46,699 | \$ 15,453,301 | \$ 15,453,301 | \$ - | \$ - | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|----------------------------|------------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ 15,500,000 | | | |
| Prior Year Interest: | | (440,119) | - | |
| FY06 Interest: | | (647,741) | - | |
| Other: | | - | - | |
| | <u>\$ 15,500,000</u> | | <u>\$ -</u> | <u>\$ 15,500,000</u> |

Fund Title: County Projects

Project No : 390

Program : General Government

Program Management : Non-Departmental

Project start date : 2001

Projected completion date : ongoing

Project Description:

Project will fund miscellaneous ongoing county projects. Hopkins water has not yet begun and will be matched by the City of Columbia. Sewer line relocation services are performed as required. The DSS roof is based on multi-year funding and will be completed in 2007. 2020 Hampton Street is a four year plan and will be done in 2007. Judicial limestone will be done in 2008.

Annual operating cost requirement after completion:

No additional annual operating costs calculated for uncompleted projects at this time.

Project Location:

This project involves various locations throughout the county.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---------------------------|---------------------|----------------------------|---------------------------|---------------------------------|---------------------|------------------|------------------|-----------------------|
| Vehicle Replacement | \$ 1,319,180 | \$ 1,319,060 | \$ - | \$ 120 | \$ - | \$ - | \$ - | \$ - |
| Public Works Sterling | 67,813 | 67,813 | - | - | - | - | - | - |
| Olympia Road | 7,930 | 7,930 | - | - | - | - | - | - |
| Hopkins Water | 460,000 | - | - | 460,000 | 460,000 | - | - | - |
| Sewer Line Relocation | 317,096 | 207,281 | 29,767 | 80,048 | 26,683 | 26,683 | 26,682 | - |
| DSS Roof - CP | 60,000 | 60,000 | - | - | - | - | - | - |
| 2020 Hamp.-And. Ctrl. | 128,186 | 5,238 | 563 | 122,385 | 122,385 | - | - | - |
| Judicial Limestone CP | 101,157 | - | - | 101,157 | 50,579 | 50,578 | - | - |
| Financial Sys. Conv. | 350,000 | - | - | 350,000 | 350,000 | - | - | - |
| Bluff Road Park | 30,000 | 30,000 | - | - | - | - | - | - |
| Sheriff ADA Compliance | 25,000 | - | - | 25,000 | 25,000 | - | - | - |
| Total Project Cost | \$ 2,866,362 | \$ 1,697,322 | \$ 30,330 | \$ 1,138,710 | \$ 1,034,647 | \$ 77,261 | \$ 26,682 | \$ - |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------------|----------------------------|------------------|-----------------------------|-----------------------|
| G.O. Bond : | \$ - | | | |
| Prior Year Interest: | | - | - | |
| FY06 Interest: | | - | - | |
| Other-Oper. trsfrs in/out: | | (2,229,882) | 2,229,882 | |
| | <u>\$ -</u> | | <u>\$ 2,229,882</u> | <u>\$ 2,229,882 *</u> |

* Dollars do not tie to total project cost because these funds are not received through a bond.

Fund Title: Renovation and Refunding Program

Project No : 395

Program : General Government

Program Management : Miscellaneous

Project start date : 2001

Projected completion date : 2006

Project Description:

Several projects included: Expansion of the Detention Center to relieve overcrowding, Implementation of the County GIS system, Purchase of new voting machines, Expansion of the Sheriff's Facility, Investment in the Midlands Technical College Technology Center, Renovations for the Township Auditorium, and Implementation of the phone system.

Project Location:

This project involves various locations throughout the county.

Annual operating cost requirement after completion:

Voting Machines - federal funds were received to purchase new machines based on a new state wide system. The future operating cost of this new system has yet to be determined.

The Sheriff's facility is a garage located at 401 Powell Road in Northeast Columbia. This facility was completed in July 2004.

Costs required for expansion of the Detention Center.
 - Increase in electricity, gas, water, cleaning supplies and expanded medical services of \$60,000
 - 35 detention officer positions for \$1,130,115

The implementation of the new GIS system should be complete in FY09 and operating costs for this system are estimated to be \$243,000.

(in 000's)

Project Expenditure Plan

| | Cost | Prior Year Expenditures | Estimated FY 06 Actual | Projected Funds Remaining | FY 07 | FY 08 | FY 09 | Future Yrs Funding |
|---------------------------|----------------------|----------------------------|------------------------------|---------------------------------|---------------------|---------------------|---------------------|-----------------------|
| Voting Machines | \$ 385,088 | \$ 385,088 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GIS | 6,499,800 | 1,807,958 | 372,591 | 4,319,251 | 1,079,813 | 1,079,813 | 1,079,813 | 1,079,812 |
| Non-Departmental | 205,783 | 205,783 | - | - | - | - | - | - |
| Sheriff Expansion | 381,057 | 375,531 | 4,529 | 997 | 997 | - | - | - |
| Detention Center | 12,207,617 | 11,184,193 | 132,332 | 891,092 | 1,944,062 | - | - | (1,052,970) |
| Midlands Technical | 2,132,859 | 2,132,859 | - | - | - | - | - | - |
| Township Auditorium | 1,027,527 | 1,027,527 | - | - | - | - | - | - |
| Telephone System | 600,000 | 600,000 | - | - | - | - | - | - |
| Total Project Cost | \$ 23,439,731 | \$ 17,718,939 | \$ 509,452 | \$ 5,211,340 | \$ 3,024,872 | \$ 1,079,813 | \$ 1,079,813 | \$ 26,842 |

Funding Sources

| | Approved Bond Amount | Total Accrued | Total Applied to Bond | Total Project Cost |
|----------------------|----------------------------|------------------|-----------------------------|--------------------------|
| G.O. Bond : | \$ 22,460,136 | | | |
| Prior Year Interest: | | (1,122,687) | 767,082 | |
| FY06 Interest: | | (346,015) | - | |
| Other: | | (212,513) | 212,513 | |
| | <u>\$ 22,460,136</u> | | <u>\$ 979,595</u> | <u>\$ 23,439,731</u> |



Debt Obligation Budget Summary

The debt service funds of the County are used to account for the accumulation of resources for, and the payment of, general 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 or 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, including long-term leases and government loans. Below is a brief explanation of the types of debt utilized by Richland County.

General Obligation Debt

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

The County has issued G.O. bonds in the past to fund projects such as the construction of the Courthouse Facility in 1978. More recently, a \$23 million dollar G.O. bond was issued in 2001 to fund the expansion of the Detention Center, capital requirements for the County Geographical Information System, capital improvements to the Township Auditorium, construction of sheriff substation and funding to assist in construction of Midlands Technical College Technology Center.

Revenue Debt – Bonds

The South Carolina Constitution authorizes the issuance of revenue debt. Revenue debt may be issued 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.

Debt Obligation Budget Summary

Long-Term Debt

A. Governmental Activities Debt

Changes in the County's long-term debt for its Governmental Activities follows:

| General Obligation Bonds | Balance June 30, 2004 | Additions | Deletions | Balance June 30, 2005 | Amounts Due Within One Year |
|--|---|-----------------------------------|---|---|-----------------------------------|
| G.O. Current Interest Bonds of 1991, dated 12/1/91 with interest of 5.75% to 5.90% and Capital Appreciation Bond-Refunding Bond of 1991 Series A,B and D with interest of 6.25% to 6.50% Plus, accreted interest | \$ 2,914,984 3,790,080 <u>6,705,064</u> | \$ — 224,811 <u>224,811</u> | \$ (1,026,256) (1,356,386) <u>(2,382,642)</u> | \$ 1,888,728 2,658,505 <u>4,547,233</u> | \$ 958,698 |
| G.O. Current Interest Bonds of 1991, dated 12/1/91 with interest of 5.75% to 5.90% and Capital Appreciation Bond- Refunding Bond of 1991 Series C with interest of 6.25% to 6.50% Greenvew/Farwold Plus, accreted interest | 72,183 90,042 <u>162,225</u> | — 5,845 <u>5,845</u> | (37,358) (47,642) <u>(85,000)</u> | 34,825 48,245 <u>83,070</u> | \$ 34,825 |
| G.O. Bonds of 1997, dated 8/19/97 with interest of 4.25% to 6.25% - Drainage 97A | 1500,000 | — | (500,000) | 1,000,000 | \$ 500,000 |
| G.O. Bonds of 1997B, dated 9/1/97 with interest of 4.00% to 6.00% | 900,000 | — | (300,000) | 600,000 | \$ 300,000 |
| G.O. Bonds of 2001A, dated 8/1/01 with interest of 3.50% to 4.25% -Detention | 16,470,000 | — | (1,465,000) | 15,005,000 | \$ 1,530,000 |
| G.O. Bonds of 2001B, dated 8/1/01 with interest of 4.0% to 4.125% - Midlands Technical College | 1,540,000 | — | (165,000) | 1,375,000 | \$ 170,000 |
| G.O. Bonds of 2001C, dated 8/1/01 with interest of 4.00% to 4.60% - Detention refunding | 11,310,000 | — | (735,000) | 10,575,000 | \$ 770,000 |
| G.O. Bonds of 2002A, dated 9/1/02 with interest of 3.00% to 3.50% - Fire Protection | 3,825,000 | — | — | 3,825,000 | \$ — |

Source: 2005 comprehensive annual financial statements

Debt Obligation Budget Summary

Long-Term Debt (continued)

A. Governmental Activities Debt (continued)

| General Obligation Bonds | Balance June 30, 2004 | Additions | Deletions | Balance June 30, 2005 | Amounts Due Within One Year |
|--|--------------------------------------|-----------------------|-----------------------|--------------------------------------|--|
| G.O. Bonds of 2002B, dated 9/1/02 with interest of 3.00% to 3.50% | 4,025,000 | — | — | 4,025,000 | \$ — |
| G.O. Bonds of 2003A, dated 6/1/03 with interest of 2.00% | 1,840,000 | — | (610,000) | 1,230,000 | \$ 610,000 |
| G.O. Refunding Bonds of 2003B, dated 6/1/03 with interest of 2.00% to 5.00% | 17,830,000 | — | (2,440,000) | 15,390,000 | \$ 2,550,000 |
| G.O. Refunding Bonds of 2003C, dated 6/1/03 with interest of 2.00% to 4.00% | 1,900,000 | — | (335,000) | 1,565,000 | \$ 325,000 |
| G.O. Bonds of 2004A, dated 5/1/04 with interest of 3.00% to 4.00% - Vehicles | 1,955,000 | — | (480,000) | 1,475,000 | \$ 485,000 |
| G.O. Bonds of 2004B, dated 10/1/04 with interest of 5.00% to 5.375 - Airport | — | 3,000,000 | — | 3,000,000 | \$ 100,000 |
| G.O. Bonds of 2005A, dated 4/1/05 with interest of 3.00% to 4.00% - Vehicles | — | 2,650,000 | — | 2,650,000 | \$ 625,000 |
| Total general obligation bonds | 66,082,167 | 5,650,000 | (8,093,614) | 63,638,553 | |
| Plus, accreted interest | 3,880,122 | 230,656 | (1,404,028) | 2,706,750 | |
| Less, current portions | — | (8,958,523) | — | (8,958,523) | |
| Plus, unamortized premiums | 1,610,140 | — | (230,031) | 1,380,109 | |
| Net general obligation bond debt | <u>\$71,572,429</u> | <u>\$ (3,077,867)</u> | <u>\$ (9,727,673)</u> | <u>\$58,766,889</u> | |

Special Assessment/Source debt obligations of the County's Governmental Activities at June 30, 2005 are as follows:

| Special Assessment/Source Debt | Balance June 30, 2004 | Additions | Deletions | Balance June 30, 2005 | Amounts Due Within One Year |
|--|--------------------------------------|---------------------|---------------------|--------------------------------------|--|
| Special Source Revenue Bond of 2004, dated 1/29/04 with interest of 4.64% - Project Jaguar | \$ 3,700,000 | \$ — | (370,000) | 3,330,000 | \$ 370,000 |
| Less, current portion | — | (370,000) | — | (370,000) | |
| Net special assessment/source debt | <u>\$ 3,700,000</u> | <u>\$ (370,000)</u> | <u>\$ (370,000)</u> | <u>\$ 2,960,000</u> | |

Debt Obligation Budget Summary

Long-Term Debt (continued)

A. Governmental Activities Debt (continued)

Other general long-term obligations of the County's Governmental Activities at June 30, 2005 are as follows:

| Other General Long-term Liabilities | Balance June 30, 2004 | Additions | Deletions | Balance June 30, 2005 | Amounts Due Within One Year |
|---|-----------------------------|---------------------|---------------------|-----------------------------|-----------------------------------|
| 3.886% Capital Lease Obligation-Network System | \$ 191,650 | \$ — | \$ (50,829) | \$ 140,821 | \$ 52,842 |
| 3.81% Capital Lease Obligation-Ambulance | — | 291,192 | 94,729 | 196,463 | 97,045 |
| Note Payable-SCDOT | 437,810 | — | (50,000) | 387,810 | 50,000 |
| Less, imputed interest | (93,031) | — | 17,187 | (75,844) | (15,547) |
| | <u>344,779</u> | <u>—</u> | <u>(32,813)</u> | <u>311,966</u> | <u>\$ 34,453</u> |
| Note Payable-City of Columbia | 1,609,743 | — | (242,012) | 827,731 | \$ 246,806 |
| Certificates of Participation | 1,605,000 | — | (230,000) | 1,375,000 | \$ 245,000 |
| Total other long-term liabilities | 3,304,203 | 291,192 | (667,570) | 2,927,825 | |
| Less, imputed interest | (93,031) | — | 17,187 | (75,844) | |
| Less, current portions | — | (676,146) | — | (676,146) | |
| Net other long-term liabilities | <u>\$ 3,211,172</u> | <u>\$ (384,954)</u> | <u>\$ (650,383)</u> | <u>\$ 2,175,835</u> | |
| Accrued compensated absences | <u>\$ 3,743,864</u> | <u>\$ 1,778,423</u> | <u>\$ (804,730)</u> | <u>\$ 4,717,557</u> | |

Certain of the County's General Obligation Bonds Series 1991 A, B, C, and D consist of deep-discount capital appreciation bonds. Accordingly, interest has been accreted annually at an average effective yield of approximately 6.45%.

The County has an agreement with the South Carolina Department of Transportation (SCDOT) dated December 13, 1978, to pay \$50,000 a year, with zero interest, until the \$1,697,810 County portion of the Columbia Area Thoroughfare Plan right-of-way acquisition program is paid. The unpaid balance at June 30, 2005 totaled \$387,810. An amount of imputed interest has been computed at five percent (5%) for the year ended June 30, 2005.

The County has a 15 year note payable of \$2,000,000 to the City of Columbia dated September 7, 1994 with interest at 8.5% per annum for the purchase of land to be used for economic incentive. The note is scheduled to be paid in full with fees-in-lieu-taxes received by the County from the new corporate owner of the land. The unpaid balance at June 30, 2005 totaled \$827,731.

The County's Administrative Building Corporation (now known as Richland County Development Corporation) issued \$4,780,000 in Certificates of Participation (COP's) dated June 1, 1994 with interest ranging from 3.5% - 5.75% to finance the acquisition of a building and certain fixtures and equipment. The unpaid balance at June 30, 2005 totaled \$1,375,000.

Additionally, the County maintains certain capital lease obligations (*See Note 9*).

Debt Obligation Budget Summary

Long-Term Debt (continued)

B. Business-type Activities Debt

The change in these long-term bonds for the year ended June 30, 2005 is as follows:

| General Obligation Bonds | Balance 6/30/04 | Additions | Deletions | Balance 6/30/05 |
|---|----------------------------|---------------------|---------------------|----------------------------|
| G.O. Bonds of 2003 Series D dated 9/1/03 with interest of 3.0% to 5.375% | \$15,500,000 | — | — | \$15,500,000 |
| G.O. Bonds of 2003 Series E Refunding dated 9/1/03 with interest of 2.025% to 4.4 | 5,845,000 | — | (345,000) | 5,500,000 |
| Total general obligation bonds | 21,345,000 | — | (345,000) | 21,000,000 |
| Less, current portion | — | (415,000) | — | (415,000) |
| Total non-current portion | <u>\$21,345,000</u> | <u>\$ (415,000)</u> | <u>\$ (345,000)</u> | <u>\$20,585,000</u> |

Mortgage Note – Development Corporation

The change in mortgage note for the year ended June 30, 2005 is as follows:

| | Balance 6/30/04 | Additions | Deletions | Balance 6/30/05 |
|--------------------------------|----------------------------|---------------------|---------------------|----------------------------|
| 4.25% Marion St. Mortgage Note | \$ 6,232,569 | \$ — | \$ (210,188) | \$ 6,022,381 |
| Less, current portion | — | (219,297) | — | (219,297) |
| Total non-current portion | <u>\$ 6,232,569</u> | <u>\$ (219,297)</u> | <u>\$ (210,188)</u> | <u>\$ 5,803,084</u> |

C. Annual Requirements for Long-Term Debt

Annual principal and interest requirements to amortize long-term bonds, notes, and certificates of participation (COPS) at June 30, 2005, are summarized as follows (see *Note 9* for capital leases):

| General Obligation Bonds (with accrued interest): | Principal Requirements | Interest Requirements | Total Requirements |
|--|-----------------------------------|----------------------------------|-------------------------------|
| FY 2006(due within one year) | \$ 10,334,943 | \$ 2,582,251 | \$ 12,917,194 |
| FY 2007 | 9,915,360 | 2,407,724 | 12,323,084 |
| FY 2008 | 7,120,000 | 1,963,883 | 9,083,883 |
| FY 2009 | 6,865,000 | 1,681,334 | 8,546,334 |
| FY 2010 | 6,345,000 | 1,375,097 | 7,720,097 |
| FY 2011-2015 | 21,580,000 | 3,164,941 | 24,744,941 |
| FY 2016-2020 | 3,260,000 | 493,914 | 3,753,914 |
| FY 2021-2024 | 925,000 | 126,201 | 1,051,201 |
| | <u>\$ 66,345,303</u> | <u>\$ 13,795,345</u> | <u>\$ 80,140,648</u> |

Debt Obligation Budget Summary

Long-Term Debt (continued)

C. Annual Requirements for Long-Term Debt (continued)

Annual principal and interest requirements to amortize long-term bonds, notes, and certificates of participation (COPS) at June 30, 2005, are summarized as follows (see *Note 9* for capital leases):

| | Principal Requirements | Interest Requirements | Total Requirements |
|------------------------------|---------------------------|--------------------------|-----------------------|
| <u>Special Source Bonds</u> | | | |
| FY 2006(due within one year) | \$ 370,000 | \$ 154,512 | \$ 524,512 |
| FY 2007 | 370,000 | 137,344 | 504,344 |
| FY 2008 | 370,000 | 120,505 | 490,505 |
| FY 2009 | 370,000 | 103,008 | 473,008 |
| FY 2010 | 370,000 | 85,840 | 455,840 |
| FY 2011-2014 | 1,480,000 | 171,821 | 1,651,821 |
| | <u>\$ 3,330,000</u> | <u>\$ 773,030</u> | <u>\$ 4,103,030</u> |

| | Principal Requirements | Interest Requirements | Total Requirements |
|-------------------------------------|---------------------------|--------------------------|-----------------------|
| <u>Other Long-Term Liabilities:</u> | | | |
| FY 2006(due within one year) | \$ 691,693 | \$ 158,431 | \$ 850,124 |
| FY 2007 | 697,239 | 118,607 | 815,846 |
| FY 2008 | 602,220 | 80,026 | 682,246 |
| FY 2009 | 443,862 | 43,029 | 486,891 |
| FY 2010 | 355,000 | 17,538 | 372,538 |
| FY 2011-2013 | 137,811 | — | 137,811 |
| | <u>\$ 2,927,825</u> | <u>\$ 417,631</u> | <u>\$ 3,345,456</u> |

| | Principal Requirements | Interest Requirements | Total Requirements |
|---|---------------------------|--------------------------|-----------------------|
| <u>General Obligation Bonds – Sewer Enterprise Fund</u> | | | |
| FY 2006(due within one year) | \$ 415,000 | \$ 994,362 | \$ 1,409,362 |
| FY 2007 | 435,000 | 983,206 | 1,418,206 |
| FY 2008 | 440,000 | 970,606 | 1,410,606 |
| FY 2009 | 450,000 | 956,676 | 1,406,676 |
| FY 2010 | 465,000 | 940,926 | 1,405,926 |
| FY 2011-2015 | 2,605,000 | 4,414,957 | 7,019,957 |
| FY 2016-2020 | 3,205,000 | 3,819,105 | 7,024,105 |
| FY 2021-2025 | 4,045,000 | 2,959,845 | 7,004,845 |
| FY 2026-2030 | 5,170,000 | 1,841,239 | 7,011,239 |
| FY 2031-2033 | 3,770,000 | 411,994 | 4,181,994 |
| | <u>\$ 21,000,000</u> | <u>\$ 18,292,916</u> | <u>\$ 39,292,916</u> |

| | Principal Requirements | Interest Requirements | Total Requirements |
|--|---------------------------|--------------------------|-----------------------|
| <u>Mortgage Note – Development Corporation</u> | | | |
| FY 2006(due within one year) | \$ 219,297 | \$ 251,409 | \$ 470,706 |
| FY 2007 | 228,801 | 241,905 | 470,706 |
| FY 2008 | 238,717 | 231,989 | 470,706 |
| FY 2009 | 5,335,566 | 112,142 | 5,447,708 |
| | <u>\$ 6,022,381</u> | <u>\$ 837,445</u> | <u>\$ 6,859,826</u> |

Debt Obligation Budget Summary

Long-Term Debt (continued)

D. Other Political Subdivisions (Overlapping Debt)

Various governing bodies within Richland County have issued bonds for educational and other purposes. The full faith and taxing power of each individual district is pledged to secure the outstanding debt of the district and accordingly, these amounts are not reported by the County in these financial statements. The Treasurer of Richland County collects taxes levied on property of each district for the purpose of paying the debt as it matures. The bonds mature serially and are subject to early redemption in accordance with the terms and conditions of each applicable bond agreements.

Outstanding bonds payable from the various debt service funds maintained by the County Treasurer at June 30, 2005 are as follows:

| | Balance June 30, 2005 |
|--|----------------------------------|
| Recreation Commission General Obligation Bonds | \$ 7,950,713 |
| East Richland County Public Sewer Commission General Obligation Sewage Disposal Bonds State Revolving Fund | 14,940,000 |
| Riverbanks Park Commission General Obligation Bonds | 16,195,000 |
| School District Number 1 School Building Bonds | 392,125,000 |
| School District Number 2 School Building Bonds | 186,125,000 |
| Total other political subdivisions | <u>\$ 617,335,713</u> |

The County boundaries also include an additional \$31,240,000 overlapping debt of other political subdivisions (City of Columbia and Lexington School District 5) not administered by the County Treasurer. The extent of overlap ranges from 35% to 100%. The Treasurers of both Richland and Lexington Counties collect taxes levied on all taxable property within the Counties for the purpose of retiring the debt of the Riverbanks Park Commission as it matures. All taxes collected by the Treasurer of Lexington County are remitted to the Treasurer of Richland County, who in turn, remits the appropriate amounts to the paying agent.

Debt Obligation Budget Summary

General Obligation Bonds

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------|---|
| \$20,577,286 | <p>1991 Refunding/Improvement: This bond was issued to refund 1981 and 1987 bonds, to refund certificates of participation, to defray a portion of the cost of the acquisition and construction of parking facilities and other related improvements at the County Administration building and Health Department complex and to pay issuance costs. <u>This bond will end in FY07.</u></p> <p><i>This bond is not associated with a current capital project. Capital projects associated with this bond have been previously completed and are not found in this document.</i></p> |
| \$4,780,000 | <p>COPS 1994: This bond was issued in 1994 to finance the acquisition of a building and certain fixtures and equipment and to pay issuance costs of the bond. <u>This bond will end in FY10.</u></p> <p><i>This bond is not associated with a current capital project. Capital projects associated with this bond have been previously completed and are not found in this document.</i></p> |
| \$6,500,000 | <p>1997B Construction: This bond was issued in 1997 to provide funds for numerous capital improvement projects in the county. This includes renovating, constructing, relocating, demolishing, equipping, retrofitting, and roofing of various county facilities. Design engineering services, legal fees and issuance costs of the bond are also included. <u>This bond will end in FY07.</u></p> <p><i>This bond is associated with the various capital projects in Fund 346.</i></p> |
| \$20,600,000 | <p>2001A Detention Township: This bond was issued in 2001 to provide funds for renovating the Township Auditorium and the Richland County Detention Center. Funds were also provided for a county GIS system, county telephone system, voting machines, and legal and other issuance costs of the bond. <u>This bond will end in FY17.</u></p> <p><i>This bond is associated with the various capital projects in Fund 395.</i></p> |
| \$2,000,000 | <p>2001B Midlands Technical College: This bond was issued in 2001 to provide funds for the construction of the Northeast Technology Center at Midlands Technical College and for issuance costs of the bond. <u>This bond will end in FY12.</u></p> <p><i>This bond is associated with a capital project in Fund 395.</i></p> |
| \$13,435,000 | <p>2001C Refunding: This bond was issued in 2001 to refund the series 1994C bonds and for issuance costs of the bond. <u>This bond will end in FY16.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |

Debt Obligation Budget Summary

General Obligation Bonds (continued)

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------|---|
| \$4,025,000 | <p>County Bonds 2002B: This bond was issued in 2002 to provide funds for the renovation of the HVAC system in the Judicial Center, for construction of EMS stations, for the purchase of three ambulances, and also issuance costs of the bond. <u>This bond will end in FY13.</u></p> <p><i>This bond is associated with various capital projects in Fund 348.</i></p> |
| \$2,450,000 | <p>Vehicles 2003A: This bond was issued in 2003 to provide funds for Sheriff's vehicles and for issuance costs of the bond. <u>This bond will end in FY07.</u></p> <p><i>This bond is associated with a capital project in Fund 330/331.</i></p> |
| \$20,230,000 | <p>Refunding 2003B: This bond was issued in 2003 to provide funds for refunding the 1995 bonds, the 1994B bonds which refunded the 1990 Library bonds, and legal fees and issuance costs of the bond. <u>This bond will end in FY11.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |
| \$1,955,000 | <p>Vehicles 2004A: This bond was issued in 2004 to provide funds for the purchase of vehicles for the Sheriff's office and for issuance costs of the bond. <u>This bond will end in FY08.</u></p> <p><i>This bond is associated with a capital project in Fund 330/331.</i></p> |
| \$3,000,000 | <p>Owens Field 2004B: This bond was issued in 2004 to provide funds for capital projects for the Airport including construction of a new terminal building, 18 T-Hangers and 6 Corporate/Box Hangars, and legal fees and issuance costs of the bond. <u>This bond will end in FY24.</u></p> <p><i>This bond is associated with various capital projects in Fund 344.</i></p> |
| \$2,650,000 | <p>Vehicles 2005A: This bond was issued in 2005 to provide funds for the purchase of Sheriff's vehicles, the purchase of land, building and renovation costs on Beatty Road and for issuance costs of the bond. <u>This bond will end in FY09.</u></p> <p><i>This bond is associated with various capital projects in Fund 332.</i></p> |
| \$350,000 | <p>Beatty Rd 2005B: This bond was issued in 2005 to provide funds for the renovations of the Beatty Rd EMS/Sheriff Substation, the purchase of land and for issuance costs of the bond. <u>This bond will end in FY09.</u></p> <p><i>This bond is associated with various capital projects in Fund 348.</i></p> |

Debt Obligation Budget Summary

Special Assessment

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------|---|
| \$5,000,000 | <p>1997A Drainage: This bond was issued in 1997 to provide funds for the purpose of financing a portion of the cost of the construction of drainage facilities in the District and for issuance costs of the bond. <u>This bond will end in FY07.</u></p> <p><i>This bond is associated with various capital projects in Fund 345.</i></p> |
| \$4,345,000 | <p>East Richland PSD Refunding 96: This bond was issued in 1996 to refund previous bonds. <u>This bond will end in FY09.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |
| \$3,825,000 | <p>Fire Bonds 2002A: This bond was issued in 2002 to provide funds for the purchase of property, construction of and equipment for new Fire Stations, for two pumpers and two tankers, and for issuance costs of the bond. <u>This bond will end in FY13.</u></p> <p><i>This bond is associated with various capital projects in Fund 347.</i></p> |
| \$13,000,000 | <p>East Richland PSD 2003: This bond was issued in 2003 to provide funds for a sewer fund. <u>This bond will end in FY26.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |
| \$2,250,000 | <p>Refunding 2003C Fire: This bond was issued in 2003 to provide funds for refunding the 1994B bonds which refunded the 1990 Fire Bonds and for legal fees and issuance costs for the bond. <u>This bond will end in FY10.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |
| \$3,700,000 | <p>Jaquar Project 2004: This bond was issued in 2004 to provide funds for financing the acquisition of land and improvements for Project Jaquar. This bond is a limited obligation of the County and the principal and interest shall be payable by the County solely out of pledged revenues and the Trust estate pursuant to the County's Indenture of Trust dated January 15, 2004. <u>This bond will end in FY14.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |
| \$15,500,000 | <p>Broad River Sewer 2003D: This bond was issued in 2003 to provide funds for the Broad River Road Wastewater Treatment Plant upgrade and for issuance costs of the bond. <u>This bond will end in FY33.</u></p> <p><i>This bond is associated with the capital project in Fund 372.</i></p> |
| \$6,275,000 | <p>Sewer System 2003E: This bond was issued in 2003 to provide funds for refunding Series 1994A sewer system General Obligation Bonds and for the issuance costs for the bond. <u>This bond will end in FY18.</u></p> <p><i>This bond is not directly associated with a capital project.</i></p> |

Debt Obligation Budget Summary

School District One

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------------|--|
| \$7,500,000 | <p>School District One 92: This bond was issued in 1992 for the construction and renovation of new facilities in the district and for issuance costs of the bond. <u>This bond ended in FY06.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$60,000,000 | <p>School District One 96: This bond was issued in 1996 for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY22.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$60,000,000 | <p>School District One 99: This bond was issued in 1999 for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY10.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$64,235,000 | <p>School District One 01A: This bond was issued in 2001 to provide funds for the construction and renovation of replacement schools, upgrading elementary schools, and upgrading technology in all the districts schools. This bonds also funds issuance costs of the bond. <u>This bond will end in FY26.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$2,800,000 | <p>School District One 2002: This bond was issued in 2002 to provide funds for improvements at Eau Claire High School. <u>This bond will end in FY17.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Debt Obligation Budget Summary

School District One (continued)

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|-----------------------------|---|
| <i>\$235,000,000</i> | <p>School District One 2003: This bond was issued in 2003 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY29.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| <i>\$62,490,000</i> | <p>School District One 2005: This bond was issued in 2005 to provide funds for partially refunding 1996 and 1999 bonds and for issuance costs of the bond. <u>This bond will end FY24.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| <i>\$7,350,000</i> | <p>School District One 2005B: This bond was issued in 2005 to provide funds for computers and associated peripheral equipment for various schools of the District and capital expenditures consisting of replacement of real property and equipment at various schools in the District and for issuance costs of the bond. <u>This bond ended in FY06.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Debt Obligation Budget Summary

School District Two

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------|---|
| \$25,000,000 | <p>School District Two 2001: This bond was issued in 2001 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY21.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$13,170,000 | <p>School District Two 2002: This bond was issued in 2002 to provide funds for refunding Series 1993 and Series 1994 general obligation bonds and for issuance costs of the bonds. <u>This bond will end in FY11.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$73,300,000 | <p>School District Two 2002C: This bond was issued in 2002 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY24.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$12,070,000 | <p>School District Two 2003: This bond was issued in 2003 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond ended in FY06.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$10,570,000 | <p>School District Two 2004B: This bond was issued in 2004 to provide funds for the refunding of the Series 1996B bonds and to pay issuance costs for the bonds. <u>This bond will end in FY11.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$5,595,000 | <p>School District Two 04: This bond was issued in 2004 to provide funds for the refunding of the Series 1994A bonds and to pay issuance costs for the bonds. <u>This bond will end in FY07.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$7,730,000 | <p>School District Two 2004C: This bond was issued in 2004 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond ended in FY06.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Debt Obligation Budget Summary

School District Two (continued)

| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|----------------------------|--|
| <i>\$55,000,000</i> | <p>School District Two 2005A: This bond was issued in 2005 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY20.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| <i>\$8,115,000</i> | <p>School District Two 2005B: This bond was issued in 2005 to provide funds for the construction and renovation of old and new facilities in the district and for issuance costs of the bond. <u>This bond will end in FY08.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| <i>\$55,000,000</i> | <p>School District Two 2006A: This bond was issued in 2006 to provide funds for construction of Sandlapper and Polo Rd Elementary Schools as well as Long Leaf Middle School; it will also provide for major renovations at Dent Middle School and Spring Valley High School and for issuance costs of the bond. <u>This bond will end in FY20.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| <i>\$8,900,000</i> | <p>School District Two 2006B: This bond was issued in 2006 to provide funds for the maintenance items and significant technology upgrades at various schools in the District and for issuance costs of the bond. <u>This bond will end in FY09.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Debt Obligation Budget Summary

Recreation Commission

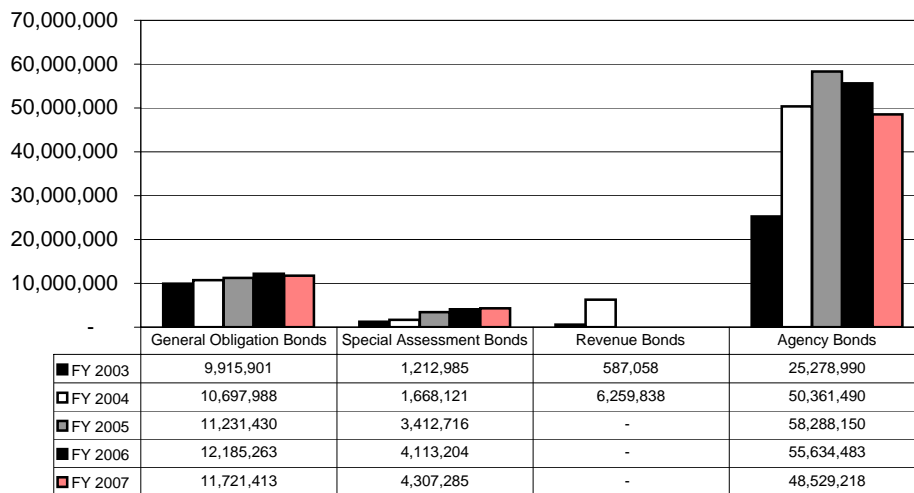
| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|--------------------|---|
| \$5,000,000 | <p>Renovation & Facilities 97: This bond was issued in 1997 to provide funds for the construction and renovation of old and new facilities for the Recreation Commission. <u>This bond will end in FY09.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$5,000,000 | <p>Renovation & Facilities 99: This bond was issued in 1999 to provide funds for the construction and renovation of old and new facilities for the Recreation Commission. <u>This bond will end in FY11.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$2,000,000 | <p>Recreation Commission 01: This bond was issued in 2001 to provide funds for the construction and renovation of old and new county parks under the Recreation Commission. <u>This bond will end in FY11.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Riverbanks Zoo

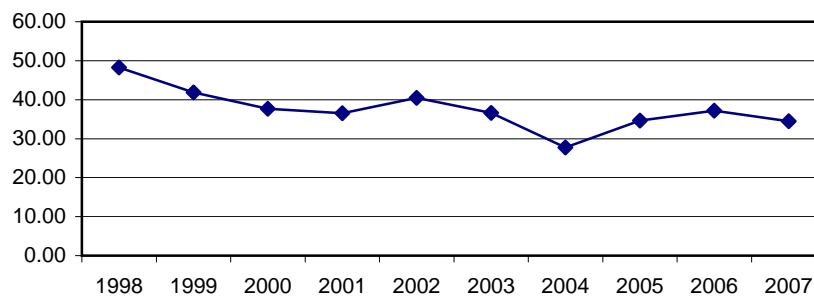
| <u>Bond Amount</u> | <u>Description/Purpose of Bond</u> |
|---------------------|---|
| \$5,000,000 | <p>Zoo 98: This bond was issued in 1998 to provide funds for improvements to Riverbanks Zoo and for issuance costs of the bond. <u>This bond will end in FY14.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$10,000,000 | <p>Zoo 99: This bond was issued in 1999 to provide funds for improvements to Riverbanks Zoo and for issuance costs of the bond. <u>This bond will end in FY18.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |
| \$3,330,000 | <p>Zoo 2003: This bond was issued in 2003 to provide funds for refunding the Zoo 1991 bonds and for issuance costs of the bond. <u>This bond will end in FY10.</u></p> <p><i>Agency bonds are associated with agency capital projects , and agency capital projects are not included in this document.</i></p> |

Debt Obligation Summary

| Fund Type | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Obligation Bonds | 9,915,901 | 10,697,988 | 11,231,430 | 12,185,263 | 11,721,413 |
| Special Assessment Bonds | 1,212,985 | 1,668,121 | 3,412,716 | 4,113,204 | 4,307,285 |
| Revenue Bonds | 587,058 | 6,259,838 | - | - | - |
| Agency Bonds | 25,278,990 | 50,361,490 | 58,288,150 | 55,634,483 | 48,529,218 |
| Total All Bonds | 36,994,934 | 68,987,437 | 72,932,296 | 71,932,950 | 64,557,916 |



General Obligation Debt - Per Capita



Fund Summary by Expenditure

Debt Service Fund

| Description | FY 2005 Actual | FY 2006 Actual | FY 2007 Projected |
|------------------------------|-------------------|-------------------|----------------------|
| General Obligation | | | |
| Principal | \$ 7,488,614 | \$ 8,378,523 | \$ 8,110,030 |
| Interest | 3,742,816 | 3,806,740 | 3,611,383 |
| General Obligation Total | \$ 11,231,430 | \$ 12,185,263 | \$ 11,721,413 |
| Special Assessment | | | |
| Principal | 1,885,000 | 2,447,500 | 2,645,000 |
| Interest | 1,527,716 | 1,665,704 | 1,662,285 |
| Special Assessment Total | \$ 3,412,716 | \$ 4,113,204 | \$ 4,307,285 |
| School District One | | | |
| Principal | 13,525,000 | 6,895,000 | 6,390,000 |
| Interest | 19,671,712 | 20,527,455 | 20,931,727 |
| School District One Total | \$ 33,196,712 | \$ 27,422,455 | \$ 27,321,727 |
| School District Two | | | |
| Principal | 16,525,000 | 16,620,000 | 10,090,000 |
| Interest | 5,527,274 | 8,517,099 | 7,813,283 |
| School District Two Total | \$ 22,052,274 | \$ 25,137,099 | \$ 17,903,283 |
| Recreation Commission | | | |
| Principal | 1,086,180 | 1,169,307 | 1,302,788 |
| Interest | 425,878 | 376,352 | 322,370 |
| Recreation Commission Total | \$ 1,512,058 | \$ 1,545,659 | \$ 1,625,158 |
| Riverbanks Zoo | | | |
| Principal | 705,000 | 750,000 | 925,000 |
| Interest | 822,106 | 779,270 | 754,050 |
| Riverbanks Zoo Total | \$ 1,527,106 | \$ 1,529,270 | \$ 1,679,050 |
| Total Debt Service | \$ 72,932,296 | \$ 71,932,950 | \$ 64,557,916 |

**Debt Service
General Obligation**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|---------------------------------|-------------------------|------------------|-------------------|-----------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| 1991 Refunding/Improv. | Refund, Cops, Park | 12/01/06 | 1,923,554 | 993,524 | 930,030 | 930,030 | 1,489,970 | - |
| COPS 1994 | To purch furn. & equip. | 03/01/10 | 1,375,000 | 245,000 | 1,130,000 | 260,000 | 64,966 | 870,000 |
| 1997B Construction | Construction & Rep | 12/01/06 | 600,000 | 300,000 | 300,000 | 300,000 | 6,750 | - |
| 2001A Detention Township | Renov.-Twtnshp & Det | 03/01/17 | 15,005,000 | 1,530,000 | 13,475,000 | 1,590,000 | 576,032 | 11,885,000 |
| 2001B Midlands Tech | Constr.-NE Tech. Ctr. | 03/01/12 | 1,375,000 | 170,000 | 1,205,000 | 180,000 | 48,476 | 1,025,000 |
| 2001C Refunding | Ref o/s princ of 1994C | 03/01/16 | 10,575,000 | 770,000 | 9,805,000 | 800,000 | 415,614 | 9,005,000 |
| County Bonds 2002B | Construction & Rep | 09/01/12 | 4,025,000 | - | 4,025,000 | - | 139,633 | 4,025,000 |
| Vehicles 2003A | Purch. Sheriff Vehicle | 03/01/07 | 1,230,000 | 610,000 | 620,000 | 620,000 | 12,400 | - |
| Refunding 2003B | To refund Lib. & Det. | 03/01/11 | 15,390,000 | 2,550,000 | 12,840,000 | 2,100,000 | 595,000 | 10,740,000 |
| 2004A Vehicles | To purch police vehic. | 02/01/08 | 1,475,000 | 485,000 | 990,000 | 490,000 | 34,700 | 500,000 |
| Owens Field 2004B | Construction & Purch. | 03/01/24 | 3,000,000 | 100,000 | 2,900,000 | 100,000 | 148,106 | 2,800,000 |
| Vehicles 2005A | Construction & Purch. | 02/01/09 | 2,650,000 | 625,000 | 2,025,000 | 655,000 | 69,388 | 1,370,000 |
| Beatty Rd 2005B | Renovations-Beatty Rd | 02/01/09 | - | - | 260,000 | 85,000 | 10,348 | 175,000 |
| Total General Obligation | | | 58,623,554 | 8,378,524 | 50,505,030 | 8,110,030 | 3,611,383 | 42,395,000 |

**Debt Service
Special Assessment**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|---------------------------------|------------------|---------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| 1997A Drainage | Special Drainage | 03/01/07 | 1,000,000 | 500,000 | 500,000 | 500,000 | 22,500 | - |
| East Richland Refunding 96 | Refunding | 08/01/09 | 1,940,000 | 350,000 | 1,590,000 | 370,000 | 62,901 | 1,220,000 |
| Fire Bonds 2002A | New Facility | 09/01/12 | 3,825,000 | - | 3,825,000 | - | 129,894 | 3,825,000 |
| East Richland PSD 2003 | Sewer Bond | 07/01/25 | 13,000,000 | 487,500 | 12,512,500 | 650,000 | 276,840 | 11,862,500 |
| Refunding 2003C Fire | Refunding | 03/01/10 | 1,565,000 | 325,000 | 1,240,000 | 320,000 | 49,600 | 920,000 |
| Jaquar Project 2004 | To purchase land | 02/15/14 | 3,330,000 | 370,000 | 2,960,000 | 370,000 | 137,344 | 2,590,000 |
| Broad River Sewer 2003D | New Facility | 03/01/33 | 15,500,000 | 70,000 | 15,430,000 | 75,000 | 781,744 | 15,355,000 |
| Sewer System 2003E | Refunding | 03/01/18 | 5,500,000 | 345,000 | 5,155,000 | 360,000 | 201,462 | 4,795,000 |
| Total Special Assessment | | | 45,660,000 | 2,447,500 | 43,212,500 | 2,645,000 | 1,662,285 | 40,567,500 |

**Debt Service
Agency Summary**

| Agency | 6/30/2005 Balance | FY 05-06 Principal Payments | Refunded Amounts | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|-----------------------------|----------------------|-----------------------------------|---------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| School District 1 | 392,125,000 | 14,245,000 | - | 385,230,000 | 6,390,000 | 20,931,727 | 378,840,000 |
| School District 2 | 186,125,000 | 16,620,000 | - | 233,405,000 | 10,090,000 | 7,813,283 | 223,315,000 |
| Total Recreation Commission | 7,950,713 | 1,169,307 | - | 6,781,406 | 1,302,788 | 322,370 | 5,478,618 |
| Total Riverbanks Zoo | 16,225,000 | 750,000 | - | 15,475,000 | 925,000 | 754,050 | 14,550,000 |
| Total Agency Bonds | 602,425,713 | 32,784,307 | | 640,891,406 | 18,707,788 | 29,821,430 | 622,183,618 |

**Debt Service
School District One**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | Refunded Amount | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|--------------------------------|----------------|---------------|--------------------|-----------------------------|-----------------|--------------------|-----------------------------|----------------------------|-----------------------------|
| SD1 92 | New Facilities | 05/01/06 | 225,000 | 225,000 | - | - | - | - | - |
| SD1 96 | New Facilities | 03/01/22 | 18,775,000 | 1,800,000 | - | 16,975,000 | 1,800,000 | 808,044 | 15,175,000 |
| SD1 99 | New Facilities | 03/01/24 | 9,000,000 | 1,800,000 | - | 7,200,000 | 1,800,000 | 2,821,675 | 5,400,000 |
| SD1 01A | New Facilities | 03/01/26 | 64,235,000 | 315,000 | - | 63,920,000 | 565,000 | 3,173,168 | 63,355,000 |
| SD1 2002 | Zone Bond | 12/12/16 | 2,400,000 | 200,000 | - | 2,200,000 | 200,000 | 8,800 | 2,000,000 |
| SD1 2003 | New Schools | 03/01/29 | 235,000,000 | 1,450,000 | - | 233,550,000 | 1,895,000 | 11,213,100 | 231,655,000 |
| SD1 2005 | Refunding | 03/01/24 | 62,490,000 | 1,105,000 | - | 61,385,000 | 130,000 | 2,906,940 | 61,255,000 |
| SD1 2005 B | Note | 03/01/06 | - | 7,350,000 | - | - | - | - | - |
| Total School District 1 | | | 392,125,000 | 14,245,000 | - | 385,230,000 | 6,390,000 | 20,931,727 | 378,840,000 |

**Debt Service
School District Two**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|--------------------------------|------------------|------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| SD2 2001 | New Facilities | 03/01/21 | 21,750,000 | 500,000 | 21,250,000 | 500,000 | 1,018,500 | 20,750,000 |
| SD2 2002 | New Facilities | 02/01/11 | 9,110,000 | 1,375,000 | 7,735,000 | 1,540,000 | 232,146 | 6,195,000 |
| SD2 2002C | New Facilities | 02/01/24 | 71,300,000 | 1,000,000 | 70,300,000 | 1,000,000 | 3,381,750 | 69,300,000 |
| SD2 2003 | New Schools | 05/01/06 | 2,570,000 | 2,570,000 | - | - | - | - |
| SD2 2004B | Refunding of 96B | 03/01/11 | 10,285,000 | 1,580,000 | 8,705,000 | 1,650,000 | 256,650 | 7,055,000 |
| SD2 04 | Refunding | 03/01/07 | 3,765,000 | 1,865,000 | 1,900,000 | 1,900,000 | 38,000 | - |
| SD2 2004C | New Facilities | 05/01/06 | 4,230,000 | 4,230,000 | - | - | - | - |
| SD2 2005A | New Facilities | 04/01/20 | 55,000,000 | - | 55,000,000 | 1,000,000 | 2,742,500 | 54,000,000 |
| SD2 2005B | New Facilities | 05/01/08 | 8,115,000 | 3,500,000 | 4,615,000 | 2,500,000 | 143,738 | 2,115,000 |
| SD2 2006A | New Facilities | 04/01/20 | - | - | 55,000,000 | - | - | 55,000,000 |
| SD2 2006B | New Facilities | 05/01/09 | - | - | 8,900,000 | - | - | 8,900,000 |
| Total School District 2 | | | 186,125,000 | 16,620,000 | 233,405,000 | 10,090,000 | 7,813,284 | 223,315,000 |

**Debt Service
Recreation Commission**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|------------------------------------|---------------------|------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Renovation & Facilities 97 | Facility Renovation | 03/01/09 | 3,100,000 | 650,000 | 2,450,000 | 750,000 | 112,825 | 1,700,000 |
| Renovation & Facilities 99 | Facility Renovation | 03/01/11 | 3,550,000 | 325,000 | 3,225,000 | 350,000 | 161,250 | 2,875,000 |
| Recreation Commission 01 | Facility Renovation | 06/22/11 | 1,300,713 | 194,307 | 1,106,406 | 202,788 | 48,295 | 903,618 |
| Total Recreation Commission | | | 7,950,713 | 1,169,307 | 6,781,406 | 1,302,788 | 322,370 | 5,478,618 |

**Debt Service
Riverbanks Zoo**

| Issue | Purpose | Maturity Date | 6/30/2005 Balance | FY 05-06 Principal Payments | 6/30/2006 Balance | FY 06-07 Principal Payments | FY 06-07 Interest Payments | 6/30/2007 Projected Balance |
|-----------------------------|--------------|------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Zoo 98 | Improvements | 03/01/14 | 3,800,000 | 150,000 | 3,650,000 | 175,000 | 159,030 | 3,475,000 |
| Zoo 99 | Improvements | 03/01/18 | 9,550,000 | 125,000 | 9,425,000 | 200,000 | 535,544 | 9,225,000 |
| Zoo 2003 | Refunding | 03/01/010 | 2,875,000 | 475,000 | 2,400,000 | 550,000 | 59,476 | 1,850,000 |
| Total Riverbanks Zoo | | | 16,225,000 | 750,000 | 15,475,000 | 925,000 | 754,050 | 14,550,000 |

APPENDIX “A”

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.

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 in which receipts are equal to outlays.

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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 Prospectus – The formal statement of information used by bond sellers to help investors decide whether or not they wish to invest in the bonds.

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, which a government follows in the preparation and adoption of the budget.

Budget Message – A letter of transmittal for the proposed budget prepared by the City Manager and addressed to the governing board that contains the Manager's views and recommendations on the City's operation for the coming fiscal year.

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

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

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

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

Glossary

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.

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.

Circuit Breaker – A reform recommendation for property taxation that would reduce the regressive nature of the tax. Circuit breakers often provide for tax exemptions to families at the lowest income level or to elderly people on fixed incomes to relieve them of paying some of their property tax.

Constant Dollar – A dollar value adjusted for changes in prices. Dividing current dollar amounts by an appropriate price index, a process generally known as deflating derives constant dollars. The result is a constant dollar series, as it would presumably exist if prices and transactions were the same in all subsequent years as in the base year. Any changes in such a series would reflect only changes in the real volume of goods and services. Constant dollar figures are commonly used for computing the gross national product and its components and for estimating total budget outlays.

Consumer Price Index (CPI) – Either of two measures of change in the price of a fixed

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

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

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

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

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other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-Benefit Analysis – An analytical technique that compares the economic and social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to determine which ones yield the greatest net benefits, or ratio of benefits to costs.

Cost-Effectiveness Analysis – An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment, and may also (but not necessarily) be measured in dollars. A comparison is made between either the net effectiveness (effectiveness minus costs) or the cost-effectiveness ratio of the various alternatives. The most cost-effective method may involve one or more alternatives.

Cost-of-Living Adjustment (COLA) – An adjustment made to salaries to offset the adverse affect of inflation on compensation.

Current Services Budget – – An executive budget projection that alerts the Congress, especially the Congressional Budget Office, the budget committees, and the appropriate committees, to anticipate specific revenue, expenditure, and debt levels, assuming that current policy is unchanged. It also provides a baseline of comparison to the presidential budget.

Debt – A government credit obligation.

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

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

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

Decision Package – In zero-base budgeting, a brief justification document containing the information managers need in order to judge program or activity levels and resource requirements. Each decision package presents a level of request for a decision unit, stating the costs and performances associated with that level. Separate decision packages are prepared for incremental spending levels.

- *Minimum Level.* Associated with performance below which it is not feasible for the decision unit to continue because no constructive contribution could be made toward fulfilling the unit's objectives.
- *Intermediate Level.* Performance between the minimum and current levels. There may be more than one intermediate level.
- *Current Level.* Performance that would be reflected if activities for the budget year were carried on at current year service or output levels without major policy changes. This level permits internal realignments of activities within existing statutory authorization.
- *Enhancement Level.* Level at which increased output or service is consistent with major objectives and at which sufficient benefits are expected to warrant the serious review of higher authorities. A series of decision packages is prepared for each decision unit. Cumulatively, the packages represent the total budget request for that unit.

Decision Package Set – A set of documents used in zero-base budgeting, consisting of the decision unit overview and the decision packages for the decision unit.

Decision Unit – In zero-base budgeting, that part or component of the basic program or organizational entity for which budget requests are prepared and for which managers make significant decisions on the amount of spending and the scope or quality of work to be performed.

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

Glossary

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.

Elasticity – The degree to which a revenue source responds to rates of change in the economy. More elastic sources expand during economic expansion, and may contract during an economic downturn. Inelastic sources generally do not vary to a great extent depending upon economic conditions.

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.

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

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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.

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.

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,

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encompassing the conventions, rules, and procedures that define accepted accounting principles.

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.

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

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

- *Categorical grants*. These can be used only for specific programs and are usually limited to narrowly defined activities. Categorical grants consist of formula, project, and formula-project grants. Formula grants allocate federal funds to states or their subdivisions in accordance with a distribution formula prescribed by law or administrative regulation. Project grants provide federal funding for fixed or known periods for specific projects or for the delivery of specific services or products.

Home Rule – A doctrine according local governments broad discretion to formulate policies affecting their own jurisdictions under both constitutionally expressed and implied powers. The home rule doctrine contracts with “Dillon’s Rule,” which holds that local governments, as creatures of the state, possess only those powers the state has expressly granted them.

Identification Code – An eleven-digit code assigned to each appropriation or fund account in the Budget of the United States Government that identifies (a) the agency; (b) the account; (c) the timing of the transmittal to Congress; (d) the type of fund; and (e) the account’s functional classification. Such codes are common in budget systems.

Incremental Budgeting – An approach to budgeting that focuses on the budget request, with emphasis on increases from the current year. Analysts of such a budget normally want information on all activities being planned in the budget year, but most of their attention will be on the program changes from the current year.

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

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

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

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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.

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 lapses or ends, 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.

Management by Objectives (MBO) – A technique for establishing specific objectives for agencies; it requires regular periodic reports on the agency's progress toward achieving those objectives.

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.

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

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higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

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

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

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

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

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

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

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

Personal Income – In the national income accounts, income received by persons (that is, individuals, nonprofit institutions, private uninsured welfare funds, and private trust funds) from all sources. These sources include production transfer payments from government and business and government

interest, which is treated as a transfer payment. Personal income is the sum of wage and salary disbursements, other income from labor, proprietary income, rental income, dividends, personal interest income, and transfer payments, less personal contributions for social insurance.

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 - Essentially charitable mutual funds. The law treats them like public charities. Proprietary funds are convenient for a last minute donor who may or may not want grants to be made anonymously. Most funds are only set up to handle marketable securities, so the arrangement isn't suitable for real estate or similar assets.

Quality Indicator – A measurement of characteristics, duration, content, extent, or degree used in evaluating outputs and outcomes.

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.

Glossary

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

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

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

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

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

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

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

Tax Credit – Any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Tax Levy – The resultant product when the tax base multiplies the tax rate per one hundred dollars.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

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.

Workload Indicator – A unit of work to be done such as number of permit applications received.

Work Years – The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours a year (40 hours per week times 52 weeks).

Zero-Base Budgeting (ZBB) – An approach to public budgeting in which each budget year's activities are judged anew, with no reference to the policy precedents or dollar amounts of past years.

APPENDIX "B"

Staffing Comparison and Authorized Positions

| | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|--|----------------|----------------|----------------|-----------------|-----------------|
| <u>General Fund</u> | | | | | |
| Council Services | 14 | 14 | 14 | 14 | 14 |
| Legislative Delegation | 3 | 3 | 3 | 3 | 3 |
| Master-in-Equity | 5 | 5 | 5 | 6 | 6 |
| Probate Judge | 18 | 18 | 18 | 19 | 19 |
| Magistrates | 41 | 43 | 45 | 46 | 46 |
| Solicitor | 53 | 53 | 53 | 53 | 53 |
| Clerk of Court | 53 | 55 | 55 | 55 | 55 |
| County Administrator | 10 | 8 | 8 | 8 | 8 |
| County Administrator - Media | 2 | 2 | 3 | 3 | 3 |
| County Administrator - Risk Management | 2 | 2 | 1 | 1 | 1 |
| Ombudsman | 6 | 6 | 6 | 6 | 6 |
| County Attorney | 8 | 8 | 8 | 8 | 8 |
| Board of Registration | 6 | 6 | 6 | 6 | 6 |
| Election Commission | 2 | 2 | 2 | 2 | 2 |
| Auditor | 20 | 20 | 20 | 20 | 20 |
| Treasurer | 20 | 20 | 20 | 20 | 20 |
| Taxes at Tax Sale (Treasurer) | 3 | 4 | 4 | 5 | 6 |
| Business Service Center | 0 | 0 | 0 | 3 | 6 |
| Assessor | 38 | 38 | 38 | 36 | 36 |
| Budget | 4 | 5 | 5 | 5 | 5 |
| Finance | 13 | 13 | 13 | 13 | 17 |
| Procurement | 7 | 7 | 7 | 7 | 7 |
| CASA Guardian Ad Litem | 7 | 7 | 9 | 10 | 10 |
| Register of Deeds | 13 | 13 | 13 | 13 | 13 |
| Human Resources | 10 | 10 | 10 | 10 | 10 |
| Central Services | 5 | 5 | 5 | 5 | 5 |
| Court Administration | 26 | 26 | 26 | 26 | 26 |
| Information Technology | 37 | 42 | 42 | 44 | 44 |
| Non Departmental | 0 | 0 | 0 | 0 | 0 |
| Sheriff | 452 | 461 | 465 | 469 | 492 |
| Sheriff - Special Duty | 0 | 0 | 0 | 0 | 1 |
| Detention Center | 301 | 303 | 338 | 340 | 340 |
| Emergency Services - Administration | 7 | 7 | 7 | 7 | 7 |
| Emergency Medical Services | 161 | 181 | 181 | 181 | 181 |
| Planning and Development Services | 50 | 46 | 46 | 51 | 51 |
| Coroner | 7 | 7 | 7 | 8 | 8 |
| Animal Care | 12 | 12 | 12 | 12 | 12 |
| Public Works Administration | 2 | 10 | 10 | 10 | 10 |

*Specific Information Regarding Positions and changes may be found in the department detail and Appendix B of this document.

Staffing Comparison and Authorized Positions

| | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Adopted | 2007 Adopted |
|---------------------------------------|----------------|----------------|----------------|-----------------|-----------------|
| <u>General Fund</u> | | | | | |
| Engineering Division | 9 | 6 | 6 | 5 | 5 |
| Central Garage | 0 | 1 | 1 | 1 | 1 |
| Special Services * | 16 | 9 | 9 | 9 | 0 |
| Facilities and Grounds Maintenance | 47 | 45 | 45 | 46 | 46 |
| Facilities and Grounds - Owens Field | 0 | 0 | 0 | 1 | 1 |
| Facilities and Grounds - Fire Station | 2 | 2 | 2 | 2 | 2 |
| Facilities and Grounds - Township | 0 | 0 | 2 | 0 | 0 |
| Health Department | 0 | 0 | 0 | 0 | 0 |
| Vector Control | 0 | 0 | 0 | 0 | 0 |
| Soil & Water Conservation | 3 | 3 | 3 | 3 | 3 |
| Total General Fund | 1,495 | 1,528 | 1,573 | 1,592 | 1,615 |
| <u>Enterprise</u> | | | | | |
| Solid Waste | 20 | 25 | 25 | 25 | 35 |
| Water & Sewer | 18 | 18 | 19 | 19 | 22 |
| Parking Facilities | 4 | 4 | 0 | 0 | 0 |
| Total Enterprise | 42 | 47 | 44 | 44 | 57 |
| <u>Special Revenue</u> | | | | | |
| Victim's Assistance | 23 | 23 | 21 | 18 | 18 |
| Temporary Alcohol Permit - ABC Fund | 3 | 3 | 1 | 1 | 1 |
| Fires Service | 10 | 10 | 10 | 10 | 10 |
| Road Maintenance | 52 | 53 | 54 | 56 | 65 |
| Title IV D Civil Process | 1 | 1 | 1 | 1 | 1 |
| Stormwater | 5 | 7 | 8 | 9 | 12 |
| Conservation Commission | 0 | 0 | 0 | 1 | 1 |
| Neighborhood Redevelopment | 0 | 0 | 0 | 1 | 2 |
| Total Special Revenue | 94 | 97 | 95 | 97 | 110 |
| Total County | 1,631 | 1,672 | 1,712 | 1,733 | 1,782 |

* Department funded from Solid Waste Fund in FY07

*Specific Information Regarding Positions and changes may be found in the department detail and Appendix B of this document.

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|----------------------------------|----------|-----------|-------|-----------------------|
| <u>Council Services</u> | | | | |
| Council Member | 11 | Elected | E | 14,500 |
| Clerk of Council | 1 | NC | E | Non-Classified |
| Assistant to Clerk of Council | 1 | NC | NE | Non-Classified |
| Asst to Council/Transcriber | <u>1</u> | NC | NE | Non-Classified |
| Total Funded FT Positions | 14 | | | |
| <u>Legislation Delegation</u> | | | | |
| Delegation Officer | 1 | NC | E | Appointed |
| Administrative Assistant | <u>2</u> | NC | NE | Non-classified |
| Total Funded FT Positions | 3 | | | |
| <u>Master-In-Equity</u> | | | | |
| Master-In-Equity | 1 | NC | E | Appointed |
| Administrative Assistant | 3 | 8 | NE | 22,259.25 – 37,480.95 |
| Court Reporter | 1 | 6 | NE | 18,185.70 – 30,622.80 |
| Secretary | <u>1</u> | 5 | NE | 16,149.90 – 27,192.75 |
| Total Funded FT Positions | 6 | | | |
| <u>Probate Judge</u> | | | | |
| Probate Judge | 1 | NC | E | Elected |
| Clerk of Probate | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 – 37,480.95 |
| Estate Clerk | 4 | 7 | NE | 20,219.55 - 34,056.75 |
| Marriage License Supervisor | 1 | 7 | E | 22,577.88 - 42,150.73 |
| Senior Estate Clerk | 3 | 9 | NE | 24,295.05 - 40,903.20 |
| Associate Probate Judge | 1 | NC | E | Appointed |
| Mgr of Commitment Division | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Conservatorship Clerk | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Microfilm/Marriage License Clerk | 1 | 5 | NE | 16,149.90 – 27,192.75 |
| Microfilm Technician | 1 | 6 | NE | 18,185.70 – 30,622.80 |
| Deputy Clerk of Probate | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Legal Courtroom Assistant | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Secretary | <u>1</u> | 5 | NE | 16,149.90 – 27,192.75 |
| Total Funded FT Positions | 19 | | | |
| <u>Columbia Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|----------------------------------|----------|-----------|-------|-----------------------|
| <u>Dentsville Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>3</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 5 | | | |
| <u>Dutch Fork Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Criminal Law Clerk | <u>1</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 5 | | | |
| <u>Lykesland Magistrate</u> | | | | |
| Magistrate - Regular | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Olympia Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Upper Township Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Waverly Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>3</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 5 | | | |
| <u>Eastover Magistrate</u> | | | | |
| Magistrate - Law | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | 1 | 9 | NE | 24,295.05 - 40,903.20 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|----------------------------------|----------|-----------|-------|-----------------------|
| Criminal Law Clerk | <u>1</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Hopkins Magistrate</u> | | | | |
| Magistrate - Regular | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Pontiac Magistrate</u> | | | | |
| Magistrate - Retired Member | 1 | NC | E | Appointed |
| Deputy Summary Court Clerk | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Summary Court Law Clerk | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 4 | | | |
| <u>Administrative Magistrate</u> | | | | |
| Administrative Magistrate | 1 | NC | E | Appointed |
| Magistrate - Law | <u>2</u> | NC | E | Appointed |
| Total Funded FT Positions | 3 | | | |
| <u>Solicitor</u> | | | | |
| Deputy Solicitor | 1 | 22 | E | 49,727.86 - 92,848.05 |
| Assistant Solicitor | 19 | 12 | E | 30,477.72 - 56,899.41 |
| Assistant Solicitor II | 6 | 15 | E | 35,344.40 - 65,985.11 |
| Assistant Solicitor III | 2 | 17 | E | 38,972.18 - 72,747.68 |
| First Assistant Solicitor | 1 | 21 | E | 47,366.80 - 88,422.84 |
| Public Info Coordinator | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Chief Investigator | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Drug Court Coordinator | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Secretary | 4 | 5 | NE | 16,149.90 - 27,192.75 |
| Administrative Assistant | 3 | 8 | NE | 22,259.25 - 37,480.95 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Computer Records Spvrs | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Data Entry Supervisor | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Investigator II | 4 | 9 | NE | 25,733.24 - 48,048.97 |
| Paralegal | 6 | 6 | NE | 18,185.70 - 30,622.80 |
| Victim Assistant Advocate | <u>1</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 53 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-------------------------------------|----------|-----------|-------|-----------------------|
| <u>Clerk of Court</u> | | | | |
| Clerk of Court | 1 | NC | E | Elected |
| Chief Deputy Clerk of Court | 1 | 16 | E | 37,111.10 - 69,290.35 |
| Deputy Clerk - Courtroom | 4 | 10 | NE | 26,330.85 - 44,333.25 |
| Dep. Clerk – Gen. Sessions | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Deputy Clerk - Judgments | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Enforcement Clerk | 5 | 8 | NE | 22,259.25 - 37,480.95 |
| Wage Withholding Clerk | 4 | 8 | NE | 22,259.25 - 37,480.95 |
| Civil Court Supervisor | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Criminal Records Clerk | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Archival Specialist | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Accounting Specialist | 3 | 7 | NE | 20,219.55 - 34,056.75 |
| Accounting Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Cashier | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| Data Entry Specialist | 5 | 7 | NE | 20,219.55 - 34,056.75 |
| ADR Specialist | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Microfilm Supervisor | 1 | 7 | E | 22,577.88 - 42,150.73 |
| Secretary | 2 | 5 | NE | 16,149.90 – 27,192.75 |
| Docketing Clerk | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Administrative Deputy Clerk | 1 | 12 | NE | 30,398.55 - 51,191.40 |
| Deputy Family Court Admin. | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Family Court Administrator | 1 | 16 | E | 37,111.10 - 69,290.35 |
| Information Specialist | 6 | 9 | NE | 24,295.05 - 40,903.20 |
| Deputy Clerk Juror Coord. | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Deputy Clerk Family Coord. | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Jury Court Coordinator | 2 | 11 | NE | 28,364.70 - 47,761.35 |
| Deputy Clerk - Civil Records | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Criminal Court Supervisor | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Accountant II | <u>1</u> | 12 | E | 30,477.72 - 56,899.41 |
| Total Funded FT Positions | 55 | | | |
| <u>County Administrator</u> | | | | |
| County Administrator | 1 | NC | E | Contract Employee |
| Asst County Administrator | 3 | NC | E | Non-Classified |
| Research Manager | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Executive Assistant | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Customer Service Rep. | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Asst. to County Administrator | <u>1</u> | 20 | E | 45,111.04 - 84,211.84 |
| Total Funded FT Positions | 8 | | | |
| <u>Office of Public Information</u> | | | | |
| Public Information Director | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Public Information Coord. | 1 | 10 | E | 27,316.64 - 51,001.50 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-------------------------------|----------|-----------|-------|-----------------------|
| Sr. Public Information Coord. | <u>1</u> | 11 | E | 28,894.32 - 53,946.90 |
| Total Funded FT Positions | 3 | | | |
| <u>Risk Management</u> | | | | |
| Risk Manager | <u>1</u> | 14 | E | 33,661.16 - 62,839.08 |
| Total Funded FT Positions | 1 | | | |
| <u>Ombudsman's Office</u> | | | | |
| Ombudsman | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Senior Customer Service Rep. | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Customer Service Rep. | <u>4</u> | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 6 | | | |
| <u>County Attorney</u> | | | | |
| County Attorney | 1 | NC | E | Non-Classified |
| Deputy County Attorney | 1 | 20 | E | 45,111.04 - 84,211.84 |
| Assistant County Attorney | 2 | 17 | E | 38,972.18 - 72,747.68 |
| Staff Attorney | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Secretary | <u>1</u> | 5 | NE | 16,149.90 - 27,192.75 |
| Total Funded FT Positions | 8 | | | |
| <u>Board of Registration</u> | | | | |
| Chairperson - Voter Reg. | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Board Member - Voter Reg. | 4 | 7 | NE | 20,219.55 - 34,056.75 |
| Motor Voter Clerk | <u>1</u> | 5 | NE | 16,149.90 - 27,192.75 |
| Total Funded FT Positions | 6 | | | |
| <u>Election Commission</u> | | | | |
| Director of Elections | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Election Specialist | <u>1</u> | 10 | NE | 26,330.85 - 44,333.25 |
| Total Funded FT Positions | 2 | | | |
| <u>Auditor</u> | | | | |
| Auditor | 1 | Elected | E | Elected |
| Deputy Auditor | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Tax Processing Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Tax Processor | 7 | 6 | NE | 18,185.70 - 30,622.80 |
| Mgr of Records & Reports | 1 | 13 | E | 32,055.66 - 59,845.14 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|--------------------------------------|----------|-----------|-------|-----------------------|
| Homestead Supervisor | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Homestead Specialist | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Business Tax Supervisor | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Business Tax Specialist | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Sr Data Control Specialist | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Data Control Specialist | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Personal Property Specialist | <u>2</u> | 7 | NE | 20,219.55 - 34,056.75 |
| Total Funded FT Positions | 20 | | | |
| <u>Treasurer</u> | | | | |
| Treasurer | 1 | NC | E | Elected |
| Deputy Treasurer | 2 | 18 | E | 40,916.72 - 76,391.41 |
| Accountant II | 1 | 12 | NE | 30,477.72 - 56,899.41 |
| Accts Receivable Supervisor | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Account Technician | 2 | 6 | NE | 18,185.70 - 30,622.80 |
| Tax Processing Manager | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Tax Pmt Specialist Supervisor | 1 | 7 | E | 22,577.88 - 42,150.73 |
| Tax Information Specialist | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Account Specialist | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| Cashier | 4 | 7 | NE | 20,219.55 - 34,056.75 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Special Collections Coord. | 1 | 8 | E | 24,155.56 - 45,096.46 |
| Cash Coordinator | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Data Entry Specialist | <u>1</u> | 7 | NE | 20,219.55 - 34,051.68 |
| Total Funded FT Positions | 20 | | | |
| <u>Taxes at Tax Sale (Treasurer)</u> | | | | |
| Delinquent Tax Coll. Mgr. | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Technical Research Mgr. | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Title Research Specialist | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Project Coordinator | 1 | 7 | E | 22,577.88 - 42,150.73 |
| Delinquent Collections Clerk | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Senior Account Technician * | <u>1</u> | 7 | NE | 20,219.55 - 34,056.75 |
| Total Funded FT Positions | 6 | | | |
| <u>Business Service Center</u> | | | | |
| Business Service Center Director | 1 | 19 | E | 42,961.10 - 80,201.47 |
| Revenue Analyst I | 2 | 10 | NE | 26,330.85 - 44,333.25 |
| Revenue Inspector I * | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Auditor I * | <u>1</u> | 13 | E | 32,055.66 - 59,845.14 |
| Total Funded FT Positions | 6 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|------------------------------|----------|-----------|-------|-----------------------|
| <u>Assessor's Office</u> | | | | |
| Assessor | 1 | 22 | E | 49,727.86 - 92,848.05 |
| Deputy Assessor - Appraisal | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Deputy Assessor - Admin. | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Appraiser V | 2 | 14 | NE | 34,470.15 - 58,049.55 |
| Appraiser III | 3 | 11 | NE | 28,364.70 - 47,761.35 |
| Appraisal IV - Commercial | 1 | 13 | NE | 32,453.85 - 54,650.70 |
| Appraiser I | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| GIS Mapping Manager | 1 | 12 | E | 30,477.72 - 56,899.41 |
| GIS Cartographer III | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| GIS Cartographer II | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| GIS Research Specialist | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Administrative Assistant | 3 | 8 | NE | 22,259.25 - 37,480.95 |
| Ownership Records Spvrs | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Ownership Specialist II | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Ownership Specialist I | 6 | 6 | NE | 18,185.70 - 30,622.80 |
| Data Control Supervisor | 1 | 8 | E | 24,155.56 - 45,096.46 |
| Data Control Specialist | 3 | 6 | NE | 18,185.70 - 30,622.80 |
| Appraisal Supervisor – Res. | 2 | 16 | E | 37,111.10 - 69,290.35 |
| Appraiser II | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Appraisal Spvrs - Commercial | <u>1</u> | 16 | E | 37,111.10 - 69,290.35 |
| Total Funded FT Positions | 36 | | | |
| <u>Budget</u> | | | | |
| Budget Manager | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Budget Analyst II | 2 | 12 | E | 30,477.72 - 56,899.41 |
| Grant Accountant | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Grants Manager | <u>1</u> | 12 | E | 30,477.72 - 56,899.41 |
| Total Funded FT Positions | 5 | | | |
| <u>Finance</u> | | | | |
| Finance Director | 1 | 23 | E | 52,222.30 - 97,487.81 |
| Comptroller | 2 | 15 | E | 35,344.40 - 65,985.11 |
| Accountant II | 6 | 12 | E | 30,477.72 - 56,899.41 |
| Accountant I | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Financial Analyst | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Sr. Accountant | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Accounts Payable Specialist | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Payroll Specialist | 2 | 12 | NE | 30,398.55 - 51,191.40 |
| Administrative Assistant | <u>1</u> | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 17 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|----------------------------------|--------|-----------|-------|-----------------------|
| <u>Procurement</u> | | | | |
| Procurement Director | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Asst Procurement Director | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Buyer | 3 | 10 | NE | 26,330.85 - 44,333.25 |
| Contract Specialist | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 7 | | | |
| <u>CASA</u> | | | | |
| CASA Director | 1 | 21 | E | 47,366.80 - 88,422.84 |
| Administrative Assistant | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| CASA Supervisor | 4 | 13 | E | 32,055.66 - 59,845.14 |
| Program Services Manager | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Program Manager | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Court Manager | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Total Funded FT Positions | 10 | | | |
| <u>Register of Deeds</u> | | | | |
| Dir. Of ROD & Central Repository | 1 | 19 | E | 42,961.10 - 80,201.47 |
| Deputy Registrar | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Deputy Registrar-Cashiering | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Deputy Registrar - Documents | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Cashier | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| Records Specialist | 2 | 5 | NE | 16,149.90 - 27,192.75 |
| Mail Technician | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Microfilm Technician | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Data Entry Clerk | 1 | 4 | NE | 14,114.10 - 23,766.60 |
| Manager of Records & Reports | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Data Entry Specialist | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Total Funded FT Positions | 13 | | | |
| <u>Human Resources</u> | | | | |
| Human Resources Director | 1 | 19 | E | 42,961.10 - 80,201.47 |
| Asst. Human Resources Dir. | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Training & Dev. Coordinator | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Recruiting & Ret. Coord. | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Benefits Specialist | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Benefits & HRIS Coordinator | 1 | 14 | E | 33,661.16 - 62,839.08 |
| EEO Officer | 1 | | | Not Funded |
| Administrative Assistant | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 10 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-------------------------------|--------|-----------|-------|------------------------|
| <u>Central Services</u> | | | | |
| Central Services Manager | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Printer | 1 | 6 | NE | 16,149.90 - 27,192.75 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Senior Supply/Mail Clerk | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Supply/Mail Clerk | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 5 | | | |
| <u>Court Administration</u> | | | | |
| Court Administrator | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Deputy Clerk of Court | 4 | 11 | E | 28,894.32 - 53,946.90 |
| Criminal Law Clerk | 13 | 9 | NE | 24,295.05 - 40,903.20 |
| Civil Law Clerk | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Bond Court Manager | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Assistant Bond Court Mgr. | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Data Entry Specialist | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Deputy Court Administrator | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Total Funded FT Positions | 26 | | | |
| <u>Information Technology</u> | | | | |
| Chief Information Officer | 1 | IT16 | E | 75,000.00 - 124,461.23 |
| Business System Div. Chief | 1 | IT15 | E | 65,000.00 - 112,607.78 |
| Geographic Info. Officer | 1 | IT15 | E | 65,000.00 - 112,607.78 |
| GIS Analyst | 2 | IT07 | E | 35,000.00 - 65,193.98 |
| Info. Resource Consultant | 1 | IT06 | E | 30,000.00 - 59,267.25 |
| Info. Tech Training Coord. | 1 | IT09 | E | 42,500.00 - 77,047.43 |
| Midrange Specialist II | 1 | IT11 | E | 50,000.00 - 82,974.15 |
| Network & Telecom Analyst | 1 | IT10 | E | 45,000.00 - 80,225.04 |
| Network & Telecom Div. Ch. | 1 | IT15 | E | 65,000.00 - 112,607.78 |
| Network & Telecom Op. Mgr. | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Network/Telecom Proj. Mgr. | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Network Specialist | 1 | IT08 | E | 40,000.00 - 71,120.70 |
| Office Manager | 1 | IT05 | E | 25,000.00 - 53,340.53 |
| PC LAN Specialist II | 5 | IT05 | E | 25,000.00 - 53,340.53 |
| PC LAN Specialist III | 2 | IT07 | E | 35,000.00 - 65,193.98 |
| Project Manager | 1 | IT12 | E | 52,500.00 - 88,900.88 |
| Senior Business Analyst | 2 | IT12 | E | 52,500.00 - 88,900.88 |
| Senior GIS Analyst | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Senior Programmer/Analyst | 4 | IT12 | E | 52,500.00 - 88,900.88 |
| Systems Analyst/Project Ldr | 1 | IT12 | E | 52,500.00 - 88,900.88 |
| Telecommunications Spec. II | 1 | IT06 | E | 30,000.00 - 59,267.25 |
| GIS Technician II | 2 | IT06 | E | 30,000.00 - 59,267.25 |

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*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|--------------------------------|--------|-----------|-------|-----------------------|
| Help Desk Specialist | 1 | IT05 | E | 25,000.00 - 53,340.53 |
| Help Desk Supervisor | 1 | IT07 | E | 35,000.00 - 65,193.98 |
| Senior Programmer/Analyst | 1 | IT12 | E | Unfunded |
| Applications & Dev. Mgr. | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Web Developer | 1 | IT07 | E | 35,000.00 - 65,193.98 |
| Programmer/Analyst I | 3 | IT05 | E | 25,000.00 - 53,340.53 |
| Sr. GIS Systems Engineer | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Sr. Network Telecom Analyst | 1 | IT14 | E | 57,500.00 - 94,827.60 |
| Sr Application Support Analyst | 1 | IT13 | E | 55,000.00 - 91,972.28 |
| Total Funded FT Positions | 44 | | | |

Sheriff's Department

| | | | | |
|--------------------------------|-----|----|----|------------------------|
| Sheriff | 1 | NC | E | Elected |
| Region Manager | 8 | 16 | E | 37,111.10 - 69,290.35 |
| K-9 Unit Specialist | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Community Services Mgr | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Shift Leader (Sheriff) | 34 | 12 | NE | 30,398.55 - 51,191.40 |
| Unit Supervisor - Narcotics | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Civil Process Supervisor | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Judicial Services Officer | 45 | 6 | NE | 18,185.70 - 30,622.80 |
| Unit Spvrs - Major Crimes | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Professional Standards Mgr | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Unit Supervisor - Uniforms | 9 | 12 | E | 30,477.72 - 56,899.41 |
| Unit Spvrs - Forensic Lab | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Unit Supervisor - CID | 1 | 14 | NE | 34,470.15 - 58,049.55 |
| Unit Spvrs- Judicial Service | 3 | 11 | NE | 28,364.70 - 47,761.35 |
| Unit Supervisor - Int. Affairs | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Unit Supervisor - Warrants | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Unit Supervisor - VA | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Law Enf. Specialist II | 4 | 6 | NE | 18,185.70 - 30,622.80 |
| Narcotics Agent | 12 | 11 | NE | 28,364.70 - 47,761.35 |
| Investigator | 46 | 11 | NE | 28,364.70 - 47,761.35 |
| School Guard Patrolman | 22 | NC | NE | Non-Classified |
| Master Deputy | 26 | 10 | NE | 26,330.85 - 44,333.25 |
| Arson Investigator | 2 | 14 | NE | 34,470.15 - 58,049.55 |
| Pilot | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Chief Deputy Sheriff | 1 | 24 | E | 54,827.76 - 102,369.31 |
| Deputy Sheriff | 162 | 9 | NE | 24,295.05 - 40,903.20 |
| Deputy Chief - Uniform | 1 | 21 | E | 47,366.80 - 88,422.84 |
| Dep. Chief - Investigations | 1 | 21 | E | 47,366.80 - 88,422.84 |
| Assistant Shift Leader | 30 | 11 | NE | 28,364.70 - 47,761.35 |
| Training Specialist | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Data Control Specialist | 17 | 6 | NE | 16,149.90 - 27,192.75 |
| Records Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |

E=Exempt

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*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|----------------------------------|-----------|-----------|-------|-----------------------|
| Evidence Technician | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Fleet Maintenance Specialist | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Operations Specialist | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Sr. Public Info. Coordinator | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Computer Analyst | 1 | 7 | E | 22,577.88 - 42,150.73 |
| Administrative Manager | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Chemist | 3 | 18 | E | 40,916.72 - 76,391.41 |
| Grants Coordinator | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Forensics & Firearms Exam. | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Trace Technical Leader | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Accounts Payable Specialist | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Payroll/Benefits Assistant | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| DNA Technical Leader | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Field Training Officer | 5 | 10 | E | 27,316.64 - 51,001.50 |
| GIS/CAD Technician | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Training & Hiring Director | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Special Response Team Comm | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Criminal Investigations Director | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Special Operations Mgr | 1 | 16 | E | 37,111.10 - 69,290.35 |
| Special Project Mgr | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Special Service Mgr | 1 | 16 | E | 37,111.10 - 69,290.35 |
| JSO Corporal | 2 | 6 | NE | 18,185.70 - 30,622.80 |
| JSO Master | 1 | 6 | NE | 18,185.70 - 30,622.81 |
| JSO Sergeant | 1 | 6 | NE | 18,185.70 - 30,622.82 |
| Deputy Sheriff * | <u>20</u> | 9 | E | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 492 | | | |
| <u>Sheriff - Special Duty</u> | | | | |
| Civil Process Supervisor * | <u>1</u> | 14 | E | 33,661.16 - 62,839.08 |
| Total Funded FT Positions | 1 | | | |
| <u>Detention Center</u> | | | | |
| Detention Center Director | 1 | 23 | E | 52,222.30 - 97,487.81 |
| Asst DC Director | 1 | 19 | E | 42,961.10 - 80,201.47 |
| Pre-Trial Release Coordinator | 1 | 9 | E | 25,733.24 - 48,048.97 |
| Watch Commander | 12 | 11 | E | 28,894.32 - 53,946.90 |
| Assistant Watch Commander | 23 | 10 | NE | 26,330.85 - 44,333.25 |
| Detention Officer | 277 | 8 | NE | 23,372.00 - 37,480.95 |
| Master Electrician | 2 | 9 | NE | 24,295.05 - 40,903.20 |
| Division Manager | 4 | 14 | E | 33,661.16 - 62,839.08 |
| Supply/Laundry Specialist | 2 | 6 | NE | 18,185.70 - 30,622.80 |

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*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-----------------------------------|--------|-----------|-------|-----------------------|
| Secretary | 6 | 5 | NE | 16,149.90 - 27,192.75 |
| Payroll Clerk | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Accounting Specialist | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Human Resources Specialist | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Maintenance Mechanic | 2 | 7 | NE | 20,219.29 - 34,056.75 |
| Plumber | 2 | 7 | NE | 20,219.29 - 34,056.75 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Victim Assistance Advocate | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Quality Assurance Officer | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Accountant I | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 340 | | | |
| <u>Emergency Services</u> | | | | |
| Director of Emergency Serv. | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Div. Mgr - Educate & Inform | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Div. Mgr - Plan & Mitigation | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Division Manager - Logistics | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Communications Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Office Manager | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Administrative Assistant | 1 | | | |
| Total Funded FT Positions | 7 | | | |
| <u>Emergency Medical Services</u> | | | | |
| Emergency Medical Tech. | 53 | 8 | NE | 22,259.25 - 37,480.95 |
| Asst to EMS Shift Manager | 8 | 12 | NE | 30,398.55 - 51,191.40 |
| EMS Shift Manager | 7 | 13 | NE | 32,453.85 - 54,650.70 |
| Paramedic | 39 | 9 | NE | 24,295.05 - 40,903.20 |
| Paramedic - Crew Leader | 44 | 10 | NE | 26,330.85 - 44,333.25 |
| Senior Paramedic | 18 | 11 | NE | 28,364.70 - 47,761.35 |
| EMT - Intermediate | 10 | 8 | NE | 22,259.25 - 37,480.95 |
| Medical Control Physician | 1 | 22 | E | 49,727.86 - 92,848.05 |
| Division Manager - EMS | 1 | 19 | E | 42,961.10 - 80,201.47 |
| Total Funded FT Positions | 181 | | | |
| <u>Planning & Development</u> | | | | |
| Planning Director | 1 | 22 | E | 49,727.86 - 92,848.05 |
| Land Development Admin. | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Permitting Specialist | 4 | 7 | NE | 20,219.29 - 34,056.75 |
| Flood Coord. Specialist | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Addressing Coord. Specialist | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Administrative Services Mgr. | 1 | 15 | E | 35,344.40 - 65,985.11 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-------------------------------|----------|-----------|-------|-----------------------|
| Subdivision Specialist | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Development Services Manager | 1 | 18 | E | 40,916.72 - 76,391.41 |
| GIS Manager | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Zoning Administrator | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Administrative Assistant | 4 | 8 | NE | 22,259.25 - 37,480.95 |
| Land Use Inspector | 4 | 8 | NE | 22,259.25 - 37,480.95 |
| Building Official | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Commercial Bldg Inspector | 3 | 9 | NE | 24,295.05 - 40,903.20 |
| Residential Bldg Inspector | 11 | 9 | NE | 24,295.05 - 40,903.20 |
| Unsafe Housing Inspector | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Commercial Plans Reviewer | 1 | 11 | NE | 28,364.70 - 47,761.35 |
| Comprehensive Planner | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Planning Services Manager | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Permitting Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| GIS Technician II | 1 | 12 | NE | 30,398.55 - 51,191.40 |
| Subdivision Administrator | 1 | NC | E | Non-classified |
| GIS Technician I | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Land Development Planner I | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Land Dev. Plans Reviewer | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Deputy Bldg Official – Resid | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Deputy Bldg Official - Com | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Land Dev. Planner II | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Residential Plans Reviewer | <u>1</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 51 | | | |
| <u>Coroner</u> | | | | |
| Coroner | 1 | NC | | Elected |
| Chief Deputy Coroner | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Administrative Assistant | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Chief Investigator | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Deputy Coroner | <u>3</u> | 10 | E | 27,316.64 - 51,001.50 |
| Total Funded FT Positions | 8 | | | |
| <u>Animal Care</u> | | | | |
| Director of Animal Care | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Asst. Director of Animal Care | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Animal Care Supervisor | 1 | 8 | E | 24,155.56 - 45,096.46 |
| Animal Care Officer | 8 | 7 | NE | 20,219.29 - 34,056.75 |
| Dispatcher | <u>1</u> | 5 | NE | 16,149.90 - 27,192.75 |
| Total Funded FT Positions | 12 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|--|----------|-----------|-------|-----------------------|
| <u>Public Works Administration</u> | | | | |
| Public Works Director | 1 | 23 | E | 52,222.30 - 97,487.81 |
| Payroll Clerk | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Administration Manager | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Finance Manager | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Safety & Training Coord. | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Supply Coordinator | 1 | 7 | E | 20,577.88 - 42,150.73 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Requisition Clerk | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| GIS Technician II | 1 | 12 | NE | 30,398.55 - 51,191.40 |
| Public Works Analyst | <u>1</u> | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 10 | | | |
| <u>Engineering</u> | | | | |
| County Engineer | 1 | 23 | E | 52,222.30 - 97,487.81 |
| Engineer Assoc. II - Planning | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Eng. Tech - Inspections | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Engineer Assoc. II - Inspect | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Right of Way Agent | <u>1</u> | 10 | NE | 26,330.85 - 44,333.25 |
| Total Funded FT Positions | 5 | | | |
| <u>Central Garage</u> | | | | |
| Fleet Manager | <u>1</u> | 13 | E | 32,055.66 - 59,845.14 |
| Total Funded FT Positions | 1 | | | |
| <u>Facilities & Grounds Maint.</u> | | | | |
| Asst. General Manager | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Building Supervisor | 1 | 8 | E | 24,155.56 - 45,096.46 |
| Building Custodian | 12 | 4 | NE | 14,114.10 - 23,766.60 |
| Bldg Cleaning Crew Leader | 3 | 6 | NE | 18,185.70 - 30,622.80 |
| Maintenance Mechanic | 2 | 7 | NE | 20,219.29 - 34,056.75 |
| Asst Maintenance Mechanic | 2 | 5 | NE | 16,149.90 - 27,192.75 |
| Master Electrician | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Electrician Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Assistant Electrician | 2 | 7 | NE | 20,219.29 - 34,056.75 |
| Plumber | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Assistant Plumber | 1 | 5 | NE | 16,149.90 - 27,192.75 |
| Painter Supervisor | 1 | 8 | E | 24,155.56 - 45,096.46 |
| Painter | 2 | 5 | NE | 16,149.90 - 27,192.75 |
| Boiler Technician | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| HVAC Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| HVAC Mechanic | 3 | 8 | NE | 22,259.25 - 37,480.95 |
| HVAC Worker | 1 | 4 | NE | 14,114.10 - 23,766.60 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

General Fund Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|---|----------|-----------|-------|-----------------------|
| Assistant HVAC Mechanic | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Building & Grounds Cust. | 5 | 5 | NE | 16,149.90 - 27,192.75 |
| Grounds Supervisor | 1 | 8 | E | 24,155.56 - 45,096.46 |
| F&G General Manager | 1 | 21 | E | 47,366.80 - 88,422.84 |
| Asst. County Engineer - Fac. | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Administrative Assistant | <u>1</u> | 8 | NE | 22,259.25 - 37,480.95 |
| Total Funded FT Positions | 46 | | | |
| <u>Facil. & Grds - Owens Field</u> | | | | |
| Building Custodian | <u>1</u> | 4 | NE | 14,114.10 - 23,766.60 |
| Total Funded FT Positions | 1 | | | |
| <u>Facil. & Grds. - Fire Stations</u> | | | | |
| Maintenance Mechanic | 1 | 7 | NE | 20,219.29 - 34,056.75 |
| Asst Maintenance Mechanic | <u>1</u> | 5 | NE | 16,149.90 - 27,192.75 |
| Total Funded FT Positions | 2 | | | |
| <u>Soil & Water Conservation</u> | | | | |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Education Specialist | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Director of Soil & Water | <u>1</u> | 13 | E | 32,055.66 - 59,845.14 |
| Total Funded FT Positions | 3 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

Special Revenue Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|--|----------|-----------|-------|-----------------------|
| <u>Solicitor – Victim Assistance</u> | | | | |
| Victim Assistance Advocate | <u>3</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 3 | | | |
| <u>Court Administration - VA</u> | | | | |
| Criminal Law Clerk | <u>3</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 3 | | | |
| <u>Sheriff – Victim Assistance</u> | | | | |
| Law Enforcement Specialist II | 2 | 6 | NE | 18,185.70 - 30,622.80 |
| Investigator | 4 | 11 | NE | 28,364.70 - 47,761.35 |
| Shift Leader | 2 | 12 | NE | 30,398.55 - 51,191.40 |
| Unit Supervisor - CID | <u>1</u> | 14 | NE | 34,470.15 - 58,049.55 |
| Total Funded FT Positions | 9 | | | |
| <u>Detention Center – Victim Asst.</u> | | | | |
| Victim Advocate Coordinator | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Victim Assistance Advocate | <u>2</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 3 | | | |
| <u>Solicitor – ABC Fund</u> | | | | |
| Secretary | <u>1</u> | 5 | NE | 16,149.90 - 27,192.75 |
| Total Funded FT Positions | 1 | | | |
| <u>Fire Service</u> | | | | |
| Arson Investigator | 1 | 14 | NE | 34,470.15 - 58,049.55 |
| Code Investigator II | 3 | 13 | NE | 32,453.85 - 54,650.70 |
| Code Investigator | 4 | 11 | NE | 28,365.35 - 47,761.35 |
| Division Manager - Fire | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Haz. Mat./WMD Coordinator | <u>1</u> | 17 | NE | 38,972.18 - 72,747.68 |
| Total Funded FT Positions | 10 | | | |
| <u>Road Maintenance</u> | | | | |
| General Manager - R&D | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Construction Supervisor | 4 | 12 | E | 30,477.72 - 56,899.41 |
| Equipment Operator I | 17 | 5 | NE | 16,149.90 - 27,192.75 |
| Equipment Operator II | 10 | 6 | NE | 18,185.70 - 30,622.80 |
| Equipment Operator III | 9 | 7 | NE | 20,219.55 - 34,056.75 |
| Construction Crew Leader | 5 | 10 | NE | 26,330.85 - 44,333.25 |
| Asst. Superintendent - R&D | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Sign Fabricator | 1 | 4 | NE | 14,114.10 - 23,766.60 |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

Special Revenue Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|-------------------------------------|--------|-----------|-------|-----------------------|
| Sign Shop Supervisor | 1 | 7 | NE | 20,219.55 - 34,056.75 |
| Asst. Cty Engineer - Trans. | 1 | 20 | E | 45,111.04 - 84,211.84 |
| Engineering Technician | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Engineering Tech. - Trans. | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Stormwater Engineer | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Survey Associate | 1 | 10 | NE | 26,330.85 - 44,333.25 |
| Office Manager * | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Customer Service Rep * | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Engineer Technician * | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Construction Supervisor * | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Construction Crew Leader * | 1 | 10 | E | 26,330.85 - 44,333.25 |
| Equipment Operator I * | 1 | 5 | NE | 16,149.90 - 27,192.75 |
| Equipment Operator II * | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Equipment Operator I * | 2 | 5 | NE | Not Funded |
| Equipment Operator II * | 1 | 6 | NE | Not Funded |
| Equipment Operator III * | 1 | 7 | NE | Not Funded |
| Total Funded FT Positions | 65 | | | |
| <u>Title IV-D Civil Process</u> | | | | |
| Law Enforcement Specialist | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 1 | | | |
| <u>Stormwater Services Division</u> | | | | |
| Stormwater Manager | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Engineering Technician | 3 | 9 | NE | 24,295.05 - 40,903.20 |
| Associate Engineer | 2 | 10 | E | 27,316.64 - 51,001.50 |
| GIS Manager | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Stormwater Inspector | 1 | 9 | NE | 24,295.05 - 40,903.20 |
| Stormwater Engineer | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Hydrologist | 1 | 12 | E | 30,477.72 - 50,402.53 |
| Survey Crew Chief | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Customer Service Rep * | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 12 | | | |
| <u>Conservation Commission</u> | | | | |
| Environmental Program Mgr | 1 | 16 | E | 37,111.10 - 69,290.35 |
| Total Funded FT Positions | 1 | | | |
| <u>Neighborhood Redevelopment</u> | | | | |
| Neighborhood Planner | 1 | 15 | E | 35,344.40 - 65,985.11 |
| Neighborhood Coordinator * | 1 | 13 | E | 32,055.66 - 59,845.14 |
| Total Funded FT Positions | 2 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

Enterprise Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|------------------------------------|----------|-----------|-------|-----------------------|
| <u>Solid Waste Management</u> | | | | |
| General Manager- Solid Waste | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Refuse Control Supervisor | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Refuse Control Officer | <u>3</u> | 9 | NE | 24,295.05 - 40,903.20 |
| Total Funded FT Positions | 5 | | | |
| <u>Lower Richland Drop Off</u> | | | | |
| Drop Off Center Attendant | <u>2</u> | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 2 | | | |
| <u>C&D Landfill Section</u> | | | | |
| Disposal Division Manager | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Senior Landfill Operator | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Equipment Operator II | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Scale Master | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Landfill Operator | <u>1</u> | 7 | NE | 20,219.55 - 34,056.75 |
| Total Funded FT Positions | 5 | | | |
| <u>Solid Waste Closure Section</u> | | | | |
| Landfill Operator | 2 | 7 | NE | 20,219.55 - 34,056.75 |
| Surveying Technician | <u>1</u> | 7 | NE | 20,219.55 - 34,056.75 |
| Total Funded FT Positions | 3 | | | |
| <u>Solid Waste Collection</u> | | | | |
| Collection Section Spvsr | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Customer Service Specialist | 2 | 8 | NE | 22,259.25 - 37,480.95 |
| Collection Control Officer | 1 | 6 | NE | 18,185.70 - 30,622.80 |
| Equipment Operator II | 2 | 6 | NE | 18,185.70 - 30,622.80 |
| Roll Cart Delivery Technician | <u>2</u> | 6 | NE | 18,185.70 - 30,622.80 |
| Total Funded FT Positions | 8 | | | |
| <u>Special Services</u> | | | | |
| Director of Special Service | 1 | 18 | E | |
| Administrative Assistant | 1 | 8 | NE | 22,259.25 - 37,480.95 |
| Inmate Labor Officer | 6 | 8 | NE | 22,259.25 - 37,480.95 |
| Inmate Labor Supervisor | 2 | 10 | E | 27,316.64 - 51,001.50 |
| Equipment Operator II * | <u>2</u> | 6 | NE | 24,872.00 - 30,622.80 |
| Total Funded FT Positions | 12 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

Enterprise Authorized Positions

| Position Title | Number | Pay Grade | Class | Salary Range |
|---------------------------------|----------|-----------|-------|-----------------------|
| <u>Broad River Sewer System</u> | | | | |
| Staff Sanitary Engineer | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Utilities General Manager | 1 | 18 | E | 40,916.72 - 76,391.41 |
| Office Manager | 1 | 10 | E | 27,316.64 - 51,001.50 |
| Associate Engineer - Utilities | 2 | 11 | E | 28,894.32 - 53,946.90 |
| Mgr - Utilities Operations | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Utilities Site Coordinator | 3 | 9 | E | 25,733.24 - 48,048.97 |
| Secretary | 1 | 5 | NE | 16,149.90 - 27,192.75 |
| Utilities Maintenance Tech | 3 | 6 | NE | 18,185.70 - 30,622.80 |
| Pretreatment/Lab. Coord. | 1 | 11 | E | 28,894.32 - 53,946.90 |
| Utilities Locator | 2 | 6 | NE | 18,185.70 - 30,622.80 |
| Superintendent - Maintenance | 1 | 17 | E | 38,972.18 - 72,747.68 |
| Superintendent - Wastewater | 1 | 14 | E | 33,661.16 - 62,839.08 |
| Associate Engineer II - Insp. | 1 | 12 | E | 30,477.72 - 56,899.41 |
| Utilities Coordinator II * | <u>2</u> | 12 | E | 30,477.72 - 56,899.41 |
| Total Funded FT Positions | 21 | | | |
| <u>Lower Richland Sewer</u> | | | | |
| Utilities Site Coordinator | <u>1</u> | 9 | E | 25,733.24 - 48,048.97 |
| Total Funded FT Positions | 1 | | | |

E=Exempt

NE=Non-Exempt

NC=Not Classified

*New Position or transfer in FY06-07

APPENDIX “C”
Budget Ordinance

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-06HR

AN ORDINANCE TO RAISE REVENUE, MAKE APPROPRIATIONS, AND ADOPT A BUDGET FOR RICHLAND COUNTY, SOUTH CAROLINA FOR FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007.

WHEREAS, 4-19-120 and 4-9-130 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:

| <u>REVENUES</u> | <u>APPROPRIATION</u> |
|--|-----------------------------|
| General Operations | \$113,294,315 |
| Capital Replacement | 3,614,542 |
| Victims Assistance Surcharge/Assessments | 500,598 |
| Temporary Alcohol Permits | 100,500 |
| Title IV Civil Process | 60,146 |
| Solicitor Drug Court | 57,006 |
| Emergency Telephone System | 985,000 |
| Accommodations Tax | 505,000 |
| Road Maintenance | 5,200,000 |
| Hospitality Tax | 5,000,000 |
| Conservation Commission | 580,000 |
| Neighborhood Redevelopment | 580,000 |
| Tourism Development | 900,000 |
| Probate Court Advertising | 44,416 |
| Storm Water Management | 2,751,431 |
| Solid Waste – including Landfill | 19,868,172 |
| Owens Field Airport | 228,600 |
| Richland County Utilities | 4,218,947 |
| Parking Garage | 119,850 |
| School District No. 1 – Operations | 149,722,082 |
| School District No. 2 – Operations | 80,012,448 |

Budget Ordinance

| | |
|---|------------|
| Recreation Commission – Operations | 9,060,812 |
| Fire Service - Operations | 14,817,056 |
| Midlands Technical College - Operations | 3,682,764 |
| Midlands Technical College – Capital (1 mill) | 1,185,000 |
| Midlands Technical College – Debt Service (.5 mill) | 592,500 |
| Columbia Area Mental Health | 1,539,014 |
| Library | 16,331,228 |
| Riverbanks Zoological Park – Operations | 1,598,056 |

| | |
|--|--------------------|
| School District No. 1 – Debt Service | 24,958,962 |
| School District No. 2 – Debt Service | 25,137,099 |
| General County Debt Service | 12,185,262 |
| Fire Service – Debt Service | 510,993 |
| East Richland Public Service District – Debt Service | 1,123,335 |
| Riverbanks Zoological Park – Debt Service | 1,529,268 |
| Recreation Commission – Debt Service | 1,545,657 |
| Drainage Bonds | <u>545,000</u> |
| TOTAL REVENUES | 504,685,059 |

FUND BALANCE AND OTHER SOURCES

| | |
|---|------------------|
| General Fund | 2,000,000 |
| Emergency Telephone System | 300,000 |
| Fire Service | 2,000,000 |
| Parking Garage | 42,500 |
| Richland County Utilities | 1,664,320 |
| Industrial Park | <u>110,000</u> |
| TOTAL FUND BALANCE AND OTHER SOURCES | 6,116,820 |

TRANSFERS

| | |
|---|----------------|
| To Victims Assistance from General Fund | 421,497 |
| To Owens Field from General Fund | <u>76,826</u> |
| TOTAL TRANSFERS | 498,323 |

TOTAL SOURCES

\$ 511,300,202

EXPENDITURES

APPROPRIATIONS

| | |
|--|----------------|
| General Operations | \$ 115,294,315 |
| Capital Replacement | 3,614,542 |
| Victims Assistance Surcharge/Assessments | 922,095 |
| Temporary Alcohol Permits | 100,500 |
| Title IV Civil Process | 60,146 |
| Solicitor Drug Court | 57,006 |
| Emergency Telephone System | 1,285,000 |
| Accommodations Tax | 505,000 |
| Road Maintenance | 5,200,000 |
| Hospitality Tax | 5,000,000 |

Budget Ordinance

| | |
|--|-----------------------------|
| Conservation Commission | 580,000 |
| Neighborhood Redevelopment | 580,000 |
| Tourism Development | 900,000 |
| Probate Court Advertising | 44,416 |
| Storm Water Management | 2,751,431 |
| Industrial Park | 110,000 |
| | |
| Solid Waste – including Landfill | 19,868,172 |
| Owens Field Airport | 305,426 |
| Richland County Utilities | 5,883,267 |
| Parking Garage | 162,350 |
| | |
| School District No. 1 – Operations | 149,722,082 |
| School District No. 2 – Operations | 80,012,448 |
| Recreation Commission – Operations | 9,060,812 |
| Fire Service - Operations | 16,817,056 |
| Midlands Technical College - Operations | 3,682,764 |
| Midlands Technical College – Capital (1 mill) | 1,185,000 |
| Midlands Technical College – Debt Service (.5 mill) | 592,500 |
| Columbia Area Mental Health | 1,539,014 |
| Library | 16,331,228 |
| Riverbanks Zoological Park – Operations | 1,598,056 |
| | |
| School District No. 1 – Debt Service | 24,958,962 |
| School District No. 2 – Debt Service | 25,137,099 |
| General County Debt Service | 12,185,262 |
| Fire Service – Debt Service | 510,993 |
| East Richland Public Service District – Debt Service | 1,123,335 |
| Riverbanks Zoological Park – Debt Service | 1,529,268 |
| Recreation Commission – Debt Service | 1,545,657 |
| Drainage Bonds | <u>545,000</u> |
| | |
| TOTAL EXPENDITURES | 511,300,202 |
| | |
| TOTAL USES | <u>\$511,300,202</u> |

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. Per Diem meal cost paid to County employees for the fiscal year stated above shall be twenty-eight (\$28.00) dollars per day (tip to be included) for in-state travel. For those areas, which are high-cost metropolitan areas, the County Administrator shall be authorized to approve an amount not to exceed thirty-five (\$35.00) dollars per day (tip to be included).

Budget Ordinance

SECTION 4. 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 5. The annual Capital Improvement Plan review is incorporated with the budget process and has been revised based on County Council priorities subject to availability of funding. The fiscal year 2007 plan covers the next five (5) year's priority capital concerns. Upon adoption of the budget, the County Administrator shall be charged with the responsibility of administering the capital plan, including any property acquisitions, sales or divestitures and leases, necessary to achieve the ultimate goals as established by County Council.

SECTION 6. At fiscal year end, June 30, 2006, any funds budgeted for capital purchases which have not been completed and said funds have not been budgeted to other capital projects, other County Council road improvement and grant funds which have not been expended, funds for capital items authorized by purchase order but not received, accommodations tax funds approved by the Accommodations Tax Committee and County Council which have not been expended, and appropriated funds unspent in the Neighborhood Improvement and Conservation Commission funds shall reflect as a designation of fund balance in the Comprehensive Annual Financial Report and shall be brought forward in the fiscal year 2007 as budgeted fund balance and not requested in the approved revenue and expenditure budget amounts. This automatic re-budgeting shall not require a supplemental budget ordinance.

SECTION 7. Any funds received during fiscal year 2007, as a result of appropriations of Accommodations Tax Fund balances approved by County Council, or appropriations of fund balance for the purpose of Capital Projects approved by County Council shall increase the original budget appropriation and shall not require a supplemental budget ordinance.

SECTION 8. 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 9. 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.

SECTION 10. Designated fund balance allocated in prior years for the establishment of an emergency disaster fund, economic development fund and an insurance reserve fund shall remain so designated, but only to the extent of available fund balance as approved by the County Administrator.

SECTION 11. The minimum undesignated General Fund balance should be maintained at a level sufficient to maintain a prudent level of financial resources to

Budget Ordinance

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 GASB 34 Reporting purposes should equal at least 15% 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. 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.

SECTION 12. 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.

SECTION 13. 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 14. Funds allocated but unspent during the fiscal year in capital accounts designated in the County Administrator's Recommended Budget shall be recognized as part of a multi-year capital projects funding and be carried forward and transferred to a capital projects fund for the purpose of providing partial funding for approved major capital projects. The amount to be carried forward shall not exceed the line item appropriated amount without approval from County Council.

SECTION 15. Funds awarded to the Sheriff's Department through forfeiture are not included as part of this ordinance, but 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 16. This ordinance hereby authorizes the County Administrator to enter into a short-term promissory note with the Richland County Public Library based on Library cash flow needs from July 1 – December 31 of the current year. The note shall be issued at an interest rate at prime rate plus 2% or a reasonable rate as determined by the County Administrator. The decision shall be made by the County Administrator

Budget Ordinance

after reviewing the current financial status of the County and shall have the authority not to issue the note if the issuance creates any adverse cash flow problem for the County.

SECTION 17. Revenue from Owens Field (Hangar Rental, FBO Rent, Fuel sales, etc...) in excess of the amount required for annual maintenance cost will be used to repay or accelerate the repayment of General Obligation Debt Service for Payments made in conjunction with bonds issued by the County for the \$3,000,000 Capital Improvement General Obligation Bond. An administrative report shall be generated each year (due by April 30th of each year) addressed to County Council that projects revenue over expenditures and an amount used to repay or accelerate debt repayment. The designated revenue shall be transferred at the end of each fiscal year and shall not require a budget amendment.

SECTION 18. Funds received as an Application Processing Fee within the Richland County Down payment/Closing Cost Assistance Program, excluding those refunded due to disqualification, will be carried forward and reallocated within the existing program for the purpose of administration expenditures and/or to benefit additional applicants with down payment/closing cost assistance. The amount to be carried forward shall be designated only after all decisions have been made in reference to qualification and refund amounts. This shall increase the original appropriated budget and shall not require a separate budget amendment.

SECTION 19. This ordinance shall establish the County to 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 the County Self Funded account (1615.5256.06). 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. A portion of fund balance in the amount of \$600,000 is reserved for any additional tort liability claims that may be incurred in the fiscal year over the appropriated amount in the Self-Funded account.

SECTION 20. Recreation Commission appropriation in excess of five mills is made with the following condition; the appropriated fund use must include \$75,000 toward the continuation of the free after-school programs JUMPs, Fighting Back and Tutorial.

SECTION 21. Funds generated by the additional .5 mill appropriated for Midlands Technical Capital is to be distributed contingent upon approval and funding from Lexington County for the proposed economic development projects. If funds are not appropriated by Lexington County, the additional funds are to be limited to use on projects within the boundaries of Richland County.

SECTION 22. A road maintenance fee of \$15 on each motorized vehicle licensed in Richland County shall be included on motor vehicle tax notices beginning in January 2002; provided, however, veterans who are totally and permanently disabled are exempt from having to pay such a fee beginning July 1, 2006. The proceeds from the

Budget Ordinance

road maintenance fee will go into the County Road Maintenance Fund and shall be used specifically for the maintenance and improvement of the County road system. Any interest earned on these funds shall accrue to this account. Any contracted attorney's fees incurred, as a result of litigation involving the road maintenance fee shall reduce the interest accrual. All other 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. As used in this section, "veterans who are totally and permanently disabled" means a person who is:

1. A wartime disabled veteran who is entitled to compensation for the loss, or loss of use of one or both legs or arms, or the permanent impairment of vision in both eyes to a degree as to constitute virtual blindness and is also entitled to a special monthly statutory award by reason thereof, or
2. Any South Carolina veteran classified as totally and permanently disabled due to service-connected disabilities as determined from medical records on file with the Veterans Administration.

SECTION 23. The road maintenance fee shall increase from \$15 to \$20 on each motorized vehicle in Richland County and shall be implemented as of July 1, 2006.

SECTION 24. Richland County hereby enacts the implementation of an Administrative Service Fee of \$5.00 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 2006-2007 only. Funds collected by the Sheriff that are derived from the \$5.00 per hour administrative fee for special duty services shall be deposited directly into a Sheriff Administrative Fee revenue account in the General Fund. This revenue will be to offset the cost of the additional use of petrol oil and lubricants, and for the cost of administrative management of special duty assignments. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2007. All excess funds collected over cost 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 25. The Solid Waste collection fees shall increase to \$205 for curbside service and \$400 for backyard service as of July 1, 2006.

SECTION 26. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 27. 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.

Budget Ordinance

SECTION 28. Effective Date. This Ordinance shall become effective July 1, 2006.

RICHLAND COUNTY COUNCIL

BY: Anthony G. Mizzell, Chair

| | |
|-----------------|---------------|
| First Reading: | May 02, 2006 |
| Second Reading: | June 15, 2006 |
| Third Reading: | June 22, 2006 |

APPENDIX "D"

Statistical Section - Community Profile

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

Climate

| | |
|------------------------------|----------------|
| Average Minimum Temperature | 51.2 Degrees F |
| Average Maximum Temperature | 75.3 Degrees F |
| Average Annual Temperature | 63.3 Degrees F |
| Average Annual Precipitation | 49.1 Inches |

Land Use

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

Gender Composition (2000 Census)

| | |
|--------|-----------------|
| Male | 154,737 (48.3%) |
| Female | 165,940 (51.7%) |

Median Age (2000 Census)

| | |
|-----------------|------------|
| Richland County | 32.6 years |
| South Carolina | 32 years |

Elections (SC Election Commission)

| | |
|---------------------------------|---------|
| Registered Voters in 2004 | 196,431 |
| Voters in last General Election | 137,047 |
| Percent Voting in 2004 | 69.76% |
| Voter Precinct or Wards | 110 |

Population Trends (U.S. Census Bureau)

| | |
|------------------|---------|
| 1990 | 287,218 |
| 2000 | 320,677 |
| 2001 | 323,883 |
| 2002 | 327,830 |
| 2003 | 331,858 |
| 2004 | 335,597 |
| 2005 | 340,078 |
| 2010 (Projected) | 350,670 |
| 2015 (Projected) | 364,730 |
| 2020 (Projected) | 373,370 |

Urban

| | |
|-------------|-------|
| Residential | 60.0% |
| Commercial | 26.0% |
| Industrial | 10.0% |
| Public | 4.0% |

Age Composition (2000 Census)

| | | |
|---------------|--------|-------|
| Under 5 years | 20,285 | 6.3% |
| 5 - 19 years | 71,345 | 22.2% |
| 20 - 34 years | 80,269 | 25.0% |
| 35 - 54 years | 93,750 | 29.2% |
| 55 - 64 years | 23,553 | 7.3% |
| 65 and over | 31,475 | 9.8% |

Population (2004 Census Estimates)

| | |
|-----------------------|--------------------|
| City of Columbia | 116,331 |
| Town of Arcadia Lakes | 838 |
| Town of Blythewood | 612 |
| Town of Eastover | 792 |
| Town of Forest Acres | 10,127 |
| Town of Irmo | 11,181 (Part Lex.) |

** Statistical information from the "South Carolina Statistical Abstract 2005" unless otherwise noted.*

APPENDIX "D"

Statistical Section - Economics

Annual Average Non-Agricultural Labor (1999)

| | | |
|-----------------------------------|--------|-----|
| Manufacturing | 12,600 | 6% |
| Mining and Construction | 8,200 | 4% |
| Transportation & Public Utilities | 7,000 | 4% |
| Wholesale & Retail Trade | 42,500 | 21% |
| Finance, Insurance & Real Estate | 17,800 | 9% |
| Services | 51,100 | 26% |
| Government | 59,800 | 30% |

Median Family Income

| | |
|--------------------|----------|
| 1989 Family Income | \$34,357 |
| 1999 Family Income | \$49,466 |
| 2004 Family Income | \$54,944 |

Per Capita Income

| | |
|------------------------|----------|
| 1989 Per Capita Income | \$13,243 |
| 1999 Per Capita Income | \$20,794 |
| 2004 Per Capita Income | \$25,092 |

Taxes

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

Building Permits Issued

(information provided by County Planning Department)

| | Number | Value |
|------------|--------|---------------|
| FY 1997/98 | 2,821 | \$308,299,941 |
| FY 1998/99 | 3,532 | \$355,125,632 |
| FY 1999/00 | 3,243 | \$322,570,798 |
| FY 2000/01 | 3,155 | \$253,377,316 |
| FY 2001/02 | 3,226 | \$283,543,285 |
| FY 2002/03 | 3,446 | \$303,723,007 |
| FY 2003/04 | 3,651 | \$460,494,115 |
| FY 2004/05 | 4,624 | \$618,023,358 |
| FY 2005/06 | 4,897 | \$698,984,746 |

Appraised Values *(information provided by County Assessor)*

2002 Tax Year

| | | | |
|--|------------------|----------------|---------------|
| Total Appraised Value Owner Occupied | \$8,123,764,300 | Assessed Value | \$324,949,120 |
| Total Appraised Value 'All Other' Parcels | \$4,943,999,400 | Assessed Value | \$296,645,550 |
| Total Appraised Value of Real Property in Tax Base | \$13,115,082,500 | Assessed Value | \$623,564,850 |

2003 Tax Year

| | | | |
|--|------------------|----------------|---------------|
| Total Appraised Value Owner Occupied | \$8,333,265,700 | Assessed Value | \$333,329,240 |
| Total Appraised Value 'All Other' Parcels | \$5,294,832,400 | Assessed Value | \$317,695,490 |
| Total Appraised Value of Real Property in Tax Base | \$13,676,443,900 | Assessed Value | \$653,035,770 |

2004 Tax Year

| | | | |
|--|------------------|----------------|---------------|
| Total Appraised Value Owner Occupied | \$8,439,763,000 | Assessed Value | \$337,588,800 |
| Total Appraised Value 'All Other' Parcels | \$5,640,068,000 | Assessed Value | \$338,408,290 |
| Total Appraised Value of Real Property in Tax Base | \$14,128,056,900 | Assessed Value | \$696,046,200 |

2005 Tax Year

| | | | |
|--|------------------|----------------|---------------|
| Total Appraised Value Owner Occupied | \$10,759,740,200 | Assessed Value | \$430,390,160 |
| Total Appraised Value 'All Other' Parcels | \$6,649,249,300 | Assessed Value | \$398,954,090 |
| Total Appraised Value of Real Property in Tax Base | \$17,477,265,500 | Assessed Value | \$832,152,980 |

2006 Tax Year

| | | | |
|--|------------------|----------------|---------------|
| Total Appraised Value Owner Occupied | \$11,027,680,200 | Assessed Value | \$441,107,490 |
| Total Appraised Value 'All Other' Parcels | \$7,082,489,200 | Assessed Value | \$424,948,950 |
| Total Appraised Value of Real Property in Tax Base | \$18,158,389,900 | Assessed Value | \$868,069,680 |

APPENDIX "D"

Statistical Section - Education

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 collected, about 60 percent is used for school financing. In Richland County, approximately 45,000 pupils are enrolled in public elementary, middle and high schools. All public schools are fully accredited and all teachers are fully certified by the South Carolina Department of Education.

Richland County School District One is located in the metropolitan area of central South Carolina. It encompasses 482 square mile, including Capital City of Columbia, the City of Forest Acres, the Town of Eastover and rural areas of Richland county. Some 25,000 students in grades pre-K through 12 attend the District's 47 schools, and approximately 4,000 persons participate in the adult education program. There are 29 elementary schools, nine middle schools, eight high schools, a career center, three special education centers and two Cities in Schools locations.

Richland County School District Two is a nationally recognized school district located in the suburban Columbia, SC, in the northeast section of Richland County. The S.C. Department of Education projects it to be the second fastest growing district in South Carolina over the next five years, with a current student population of about 20,000. The district has 15 elementary schools, 5 middle schools, 4 high schools, two child development center, an alternative school, a continuing education center, and several magnet programs. In addition, the district has a tremendous tradition of excellence with 13 schools having won the U.S. Department of Education's Blue Ribbon Award, and six of those schools winning it twice. Nearly seven out of ten faculty members hold a master's or doctoral degrees.

School District Five of Lexington and Richland Counties has offered a progressive instructional program for students in the two-county area served by this growing suburban school district. A rich tradition of achievement has developed over 42 years. Evidence of that tradition of achievement is reflected in the continued growth, as families from across our state and nation make a conscious choice to become a part of this progressive school district.

Institutions of Higher Learning 2004 enrollment

| | |
|------------------------------|--------|
| Allen University | 565 |
| Benedict College | 3,005 |
| Columbia International | 1,016 |
| Columbia College | 1,500 |
| Lutheran Theologian Seminary | 192 |
| Midlands Technical College | 10,925 |
| University of South Carolina | 27,065 |

2000 Education Levels of 25 yr & Older Citizens

| | | |
|------------------------------|--------|-------|
| Less than High School | 29,506 | 14.8% |
| High School Graduate | 45,375 | 22.8% |
| Some College, No Degree | 43,981 | 22.1% |
| Associates Degree | 15,289 | 7.7% |
| Bachelors Degree | 40,915 | 20.6% |
| Graduate/Professional Degree | 23,637 | 11.9% |

Median years of school completed 14.2

Richland County Educational Levels as Ranked in SC

| | |
|-----------------------|---|
| High School Graduates | 2 |
| Bachelor's or Higher | 2 |

Richland County Public Libraries

Richland County Council has supported that notion that a strong library system can be an engine for change within the community. The Richland County Library has recently been rewarded by the American Library Association for outstanding service. Among the 404 U.S. public libraries serving areas with populations over 100,000, Richland County Public Library ranked 21st in the nation and 1st in the Southeast.

Richland County citizens use their public libraries more than any comparable library system in this region of the county. More than 260,000 residents—82% of the population of Richland County—are registered users, and RCPL's circulation last year exceeded 3,000,000.

APPENDIX "D"

Statistical Section - Service Statistics

| <u>Fire Service</u> | <u>FY 2006</u> | <u>Sheriff Protection</u> | <u>FY 2006</u> |
|---------------------|----------------|----------------------------|----------------|
| Stations | 17 | Employees (FT) | 625 |
| Employees FT | 172 | Sworn Employees | 480 |
| Volunteers | 97 | Non-Sworn | 145 |
| Total Alarms | est. 11,500 | Total Calls for Service | 209,885 |
| Fire Inspections | 1,810 | Incident Reports Generated | 28,407 |
| Fire Investigations | 135 | | |

| <u>Public Works</u> | <u>FY 2006</u> |
|--|----------------|
| Residential Solid Waste Customers Serviced | 75,814 |
| Residential Solid Waste Collected | 98,462 Tons |
| Yard Waste & C&D taken at County Landfill | 59,138 Tons |
| Recycling - Paper Stock | 6,535 Tons |
| Other Recycling (white goods, tires, oil & etc.) | 2,126 Tons |

Highways & Roads

| | |
|-------------------|----------|
| State Maintained | 1,688.80 |
| County Maintained | 582.18 |
| City Maintained | 119.35 |

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

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

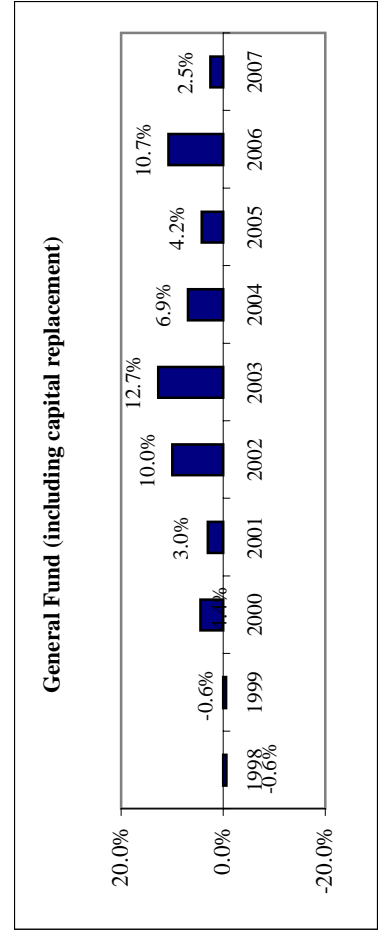
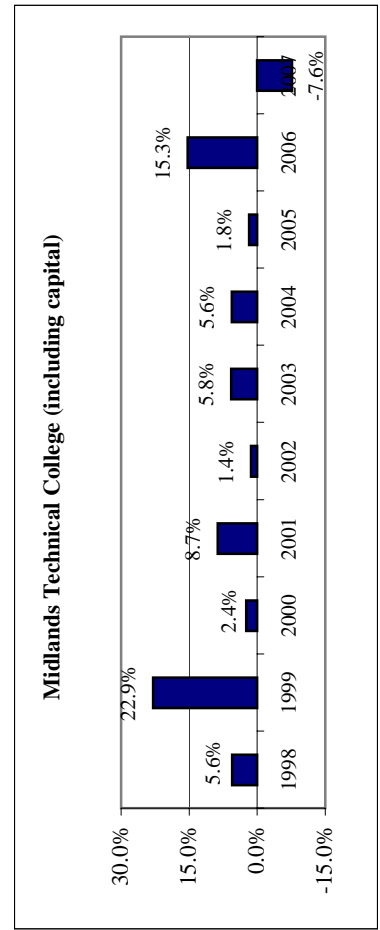
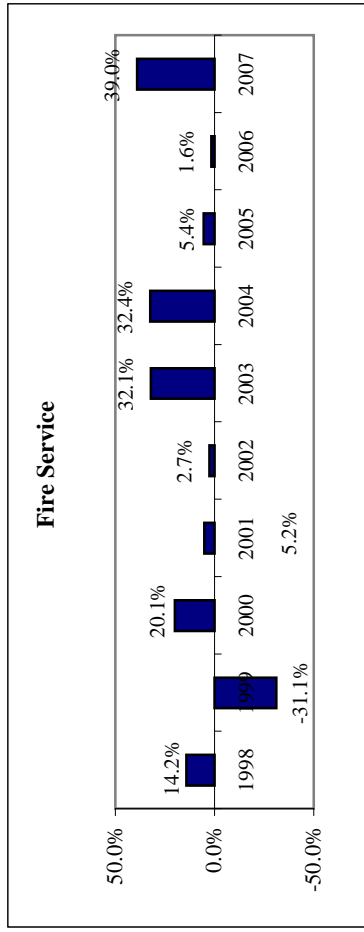
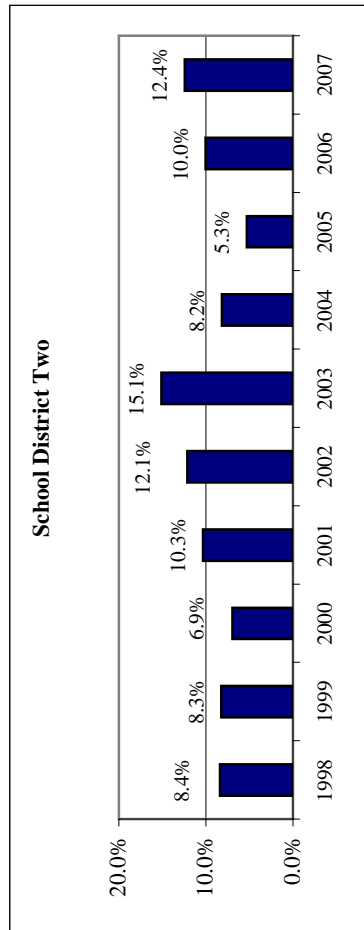
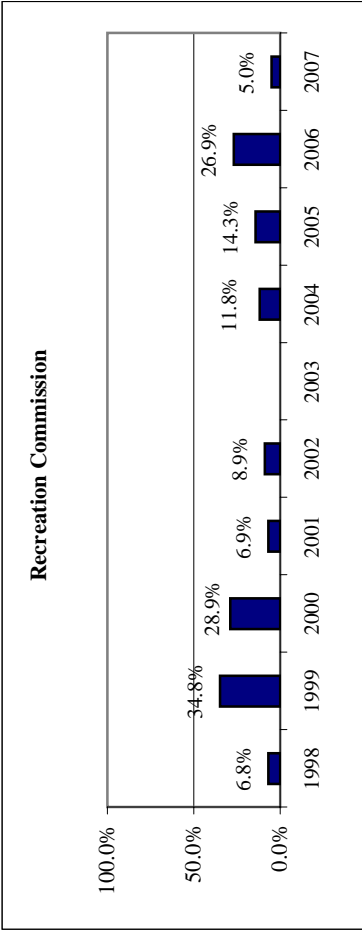
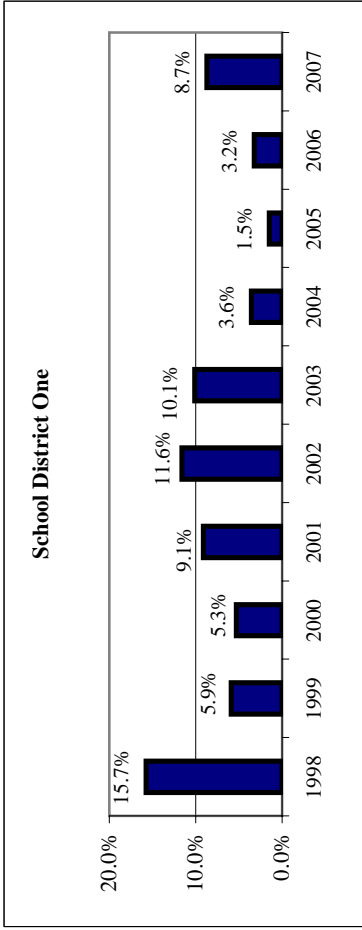
Transportation

| | |
|--|--|
| Interstate Highways: I-77, I-20, I-26, I-126 | Amtrak |
| 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 see our web site @ www.rcgov.us

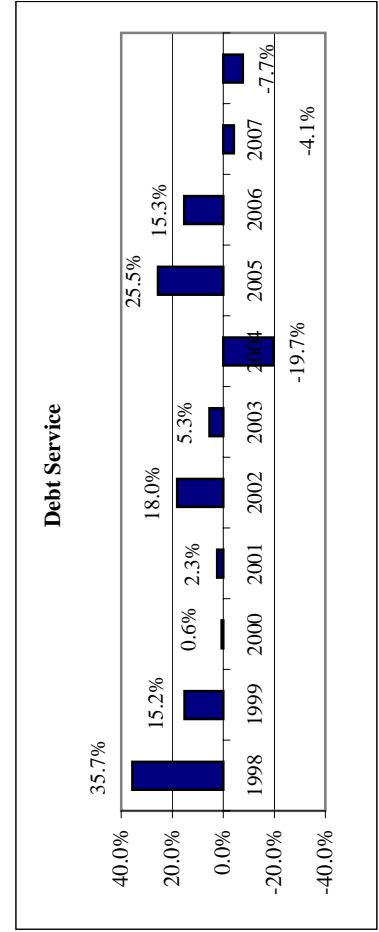
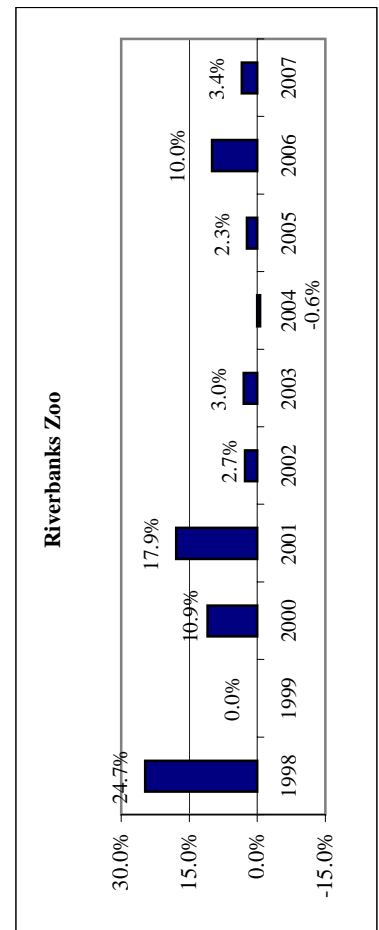
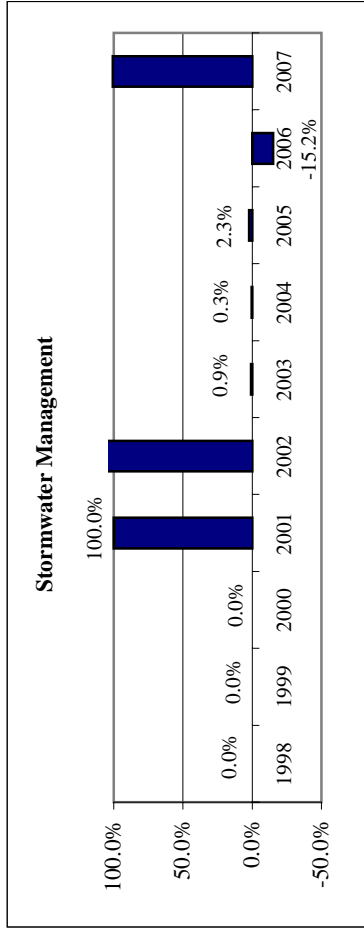
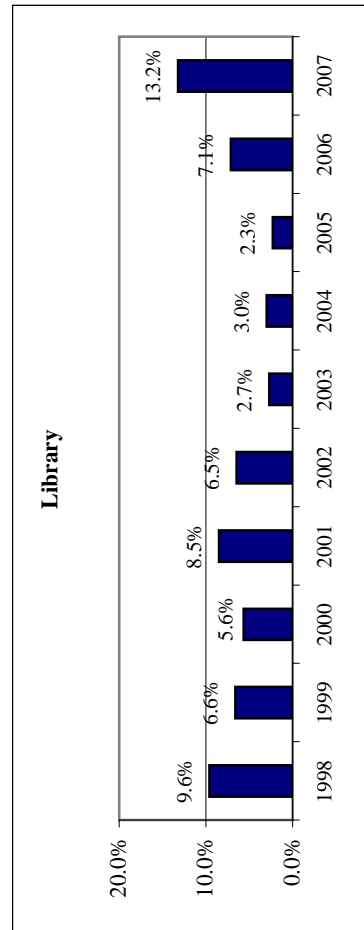
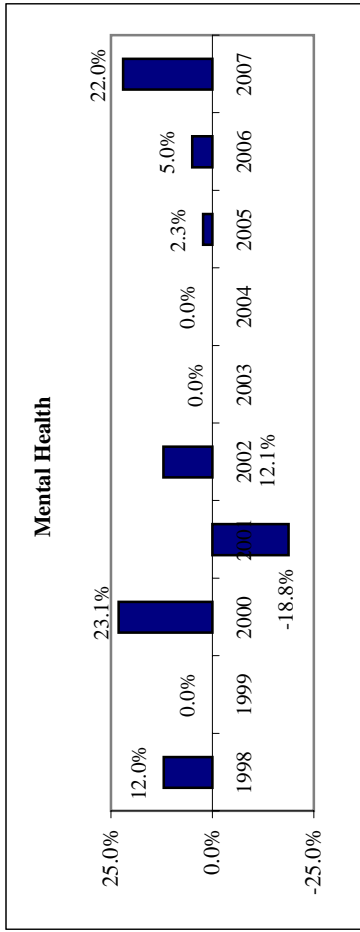
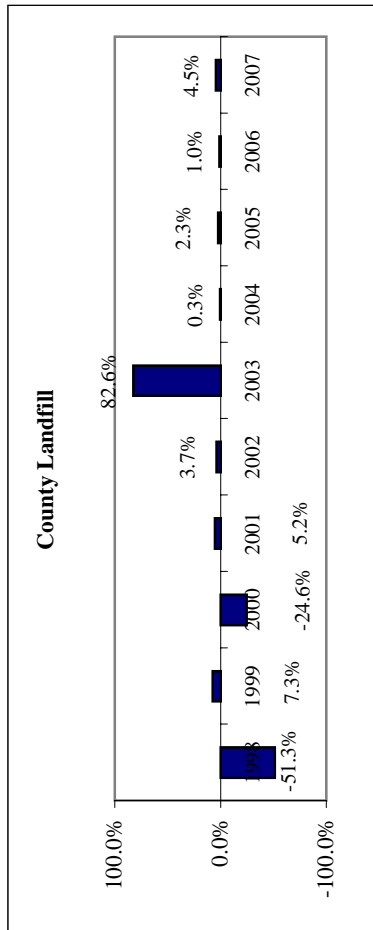
APPENDIX "D"

Statistical Section - % change in ad valorem tax revenue



APPENDIX "D"

Statistical Section - % change in ad valorem tax revenue



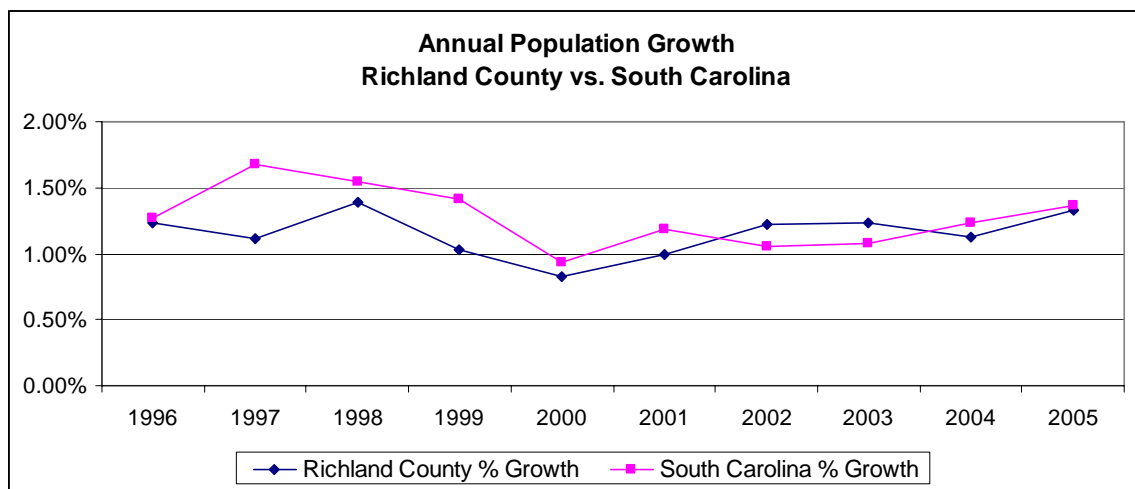
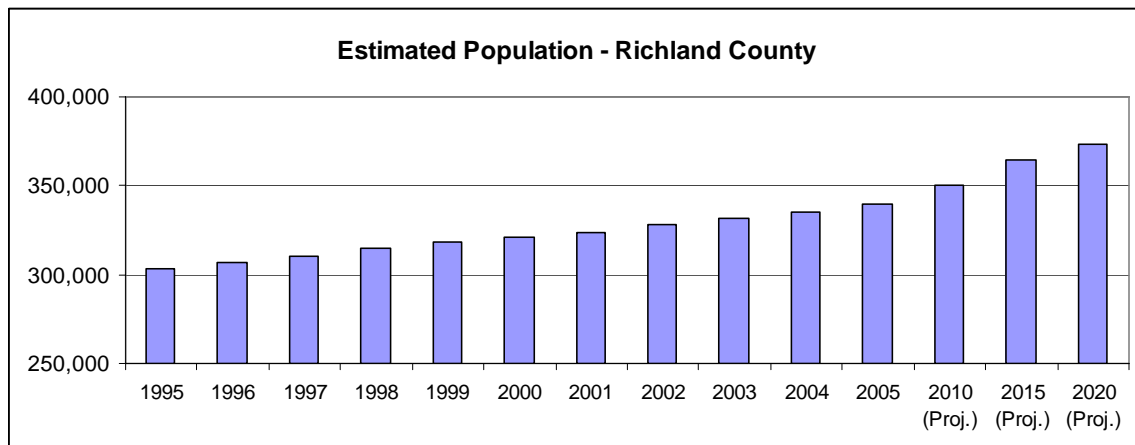
Appendix “D”

Statistical Section – Economic Outlook

Population

Richland County has experienced a steady growth in population throughout the past ten years, with an average growth rate of 1.15 percent per year.

In the 2000 U.S. Census, Richland County’s population was recorded at 320,677. In 2005, the Census Bureau estimated that 340,078 people lived in Richland County. Current estimates show Richland County is continuing to have consistent growth and is projected to be home to 350,670 by 2010.



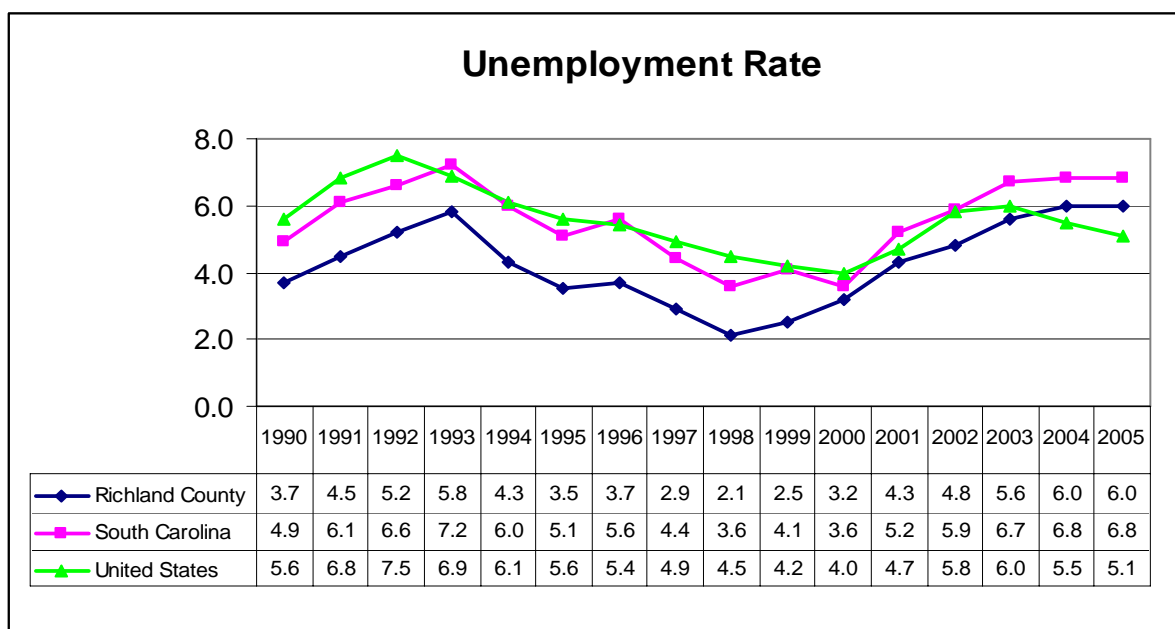
Appendix “D”

Statistical Section – Economic Outlook

Employment Status

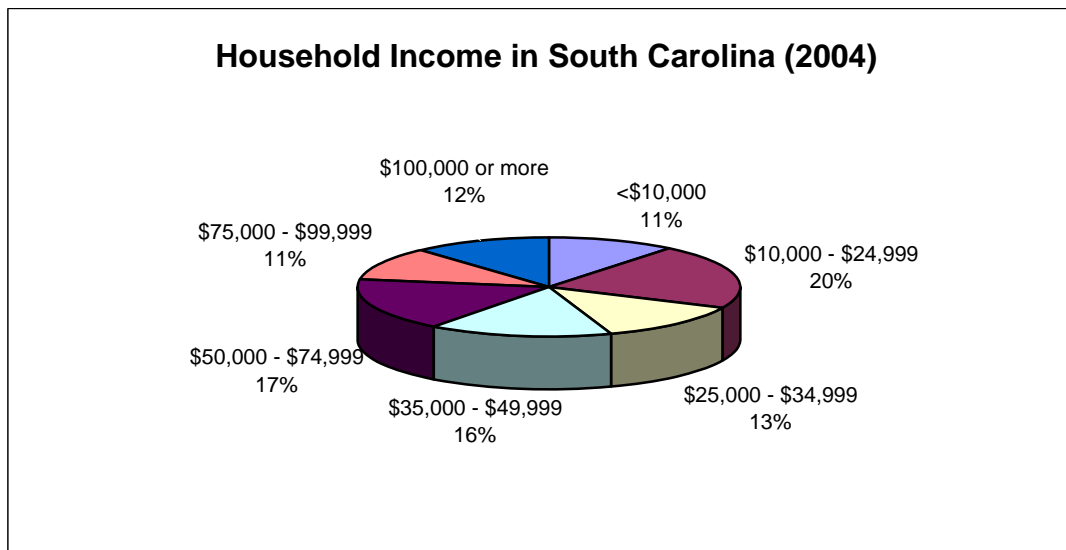
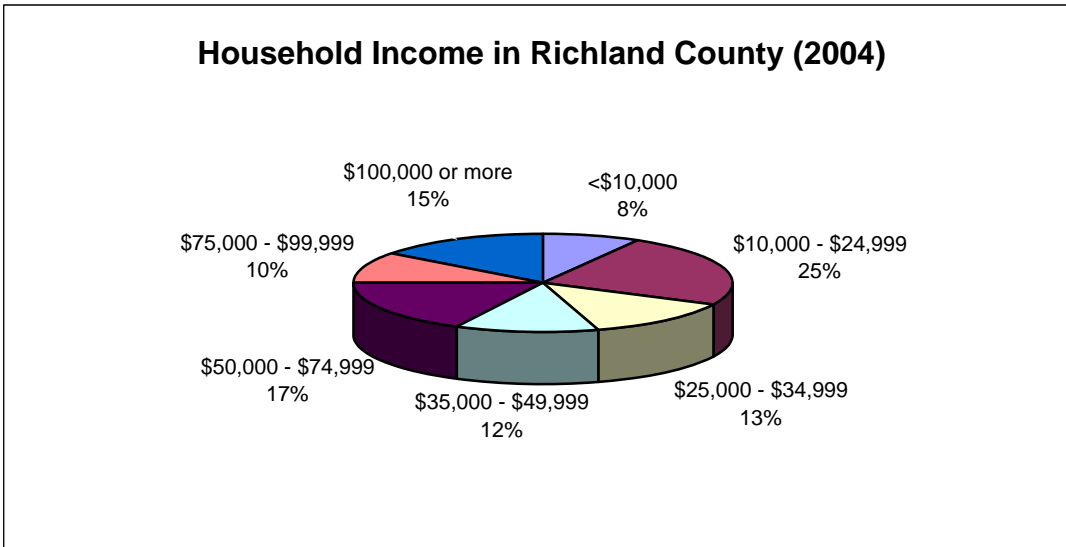
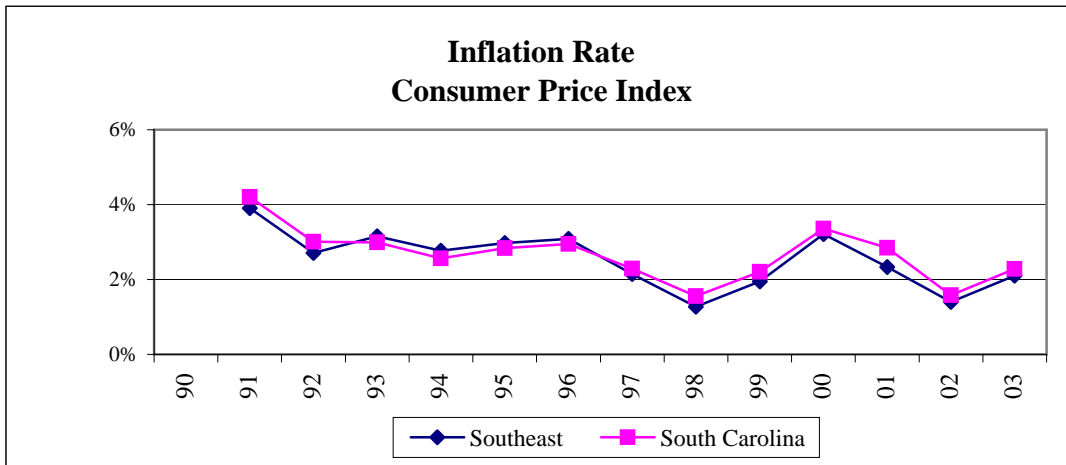
While the unemployment rate in South Carolina tracks closely to the national average, Richland County tends to linger about 2 points below the state average. This is due largely to the significant number of government jobs located within the county.

In recent years, the unemployment rate in Richland County has hovered around 6.0%. In the first four months of 2006, the unemployment rate ranged from 5.5 to 5.9%.



Appendix "D"

Statistical Section - Economic Indicators



source: U.S. Census Bureau, 2004 estimates