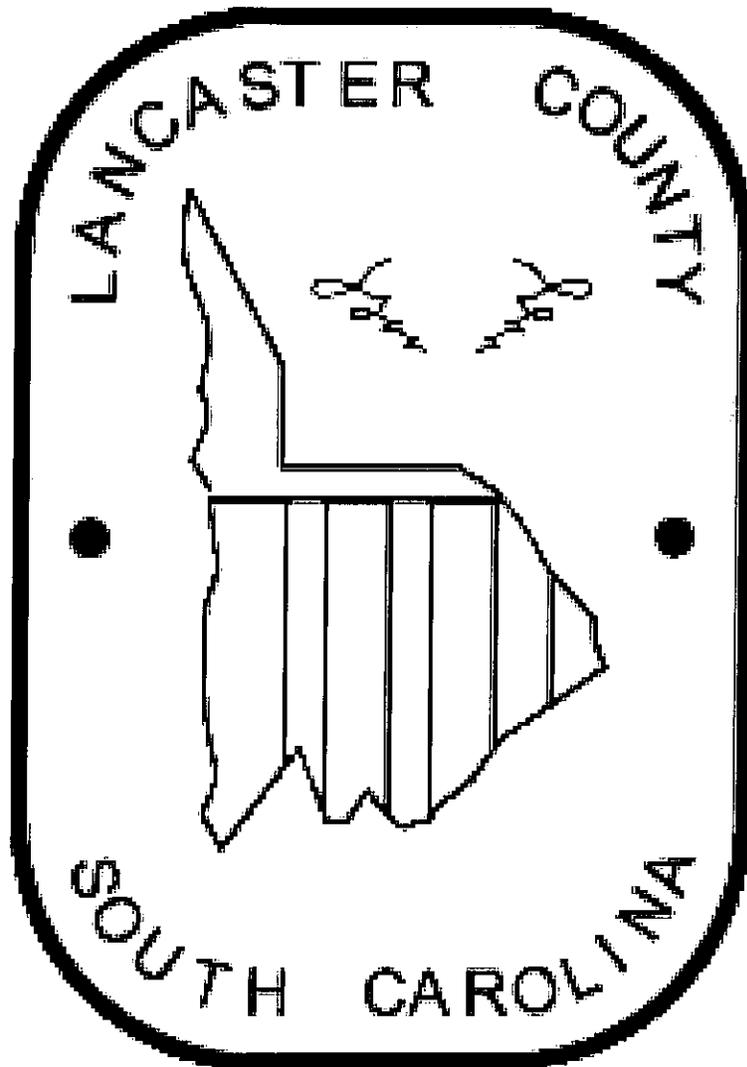


Budget Monitoring Report

Month of December



Council Meeting January 25, 2015

Prepared by Kimberly Hill, Budget Analyst

This is an unaudited report to management and is intended for informational purposes only.

Contents:

| | |
|---|--------------|
| General Fund Revenue Overview | 2-3 |
| General Fund Expenditures Overview | 4 |
| General Fund Fund Balance | 5 |
| Other Fund Overview | 6-9 |
| General Fund Revenue & Expenditure Summary | 10-12 |
| General Fund Department Summary | 13-14 |

General Fund Revenue Overview

Major Revenue Source - Property Taxes

These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier.

| December Collections | YTD Collections | Total Budgeted Collections |
|----------------------|-----------------|----------------------------|
| 9,105,758 | 15,119,319 | 28,677,353 |

Major Revenue Source - Other Taxes

These FY2016 revenues come from road improvement fees.

| December Collections | YTD Collections | Total Budgeted Collections |
|----------------------|-----------------|----------------------------|
| 151,546 | 1,084,275 | 2,100,000 |

Major Revenue Source – Intergovernmental Revenue

This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments.

| December Collections | YTD Collections | Total Budgeted Collections |
|----------------------|-----------------|----------------------------|
| 143,326 | 1,425,229 | 4,344,921 |

Major Revenue Source – Charges for Services

The majority (\$2,450,000 FY2016) of these revenues come from ambulance fees. Other sources are solid waste fees, convenience fee for SCDMV stickers, and delinquent tax costs.

| December Collections | YTD Collections | Total Budgeted Collections |
|----------------------|-----------------|----------------------------|
| 87,015 | 1,370,280 | 2,902,750 |

Major Revenue Source - Licenses and Permits

These revenues are associated with land ownership transfers and new home and commercial construction. The majority (\$2,850,000) of FY2016 budgeted revenues in this category come from anticipated building permit revenue.

| December Collections | YTD Collections | Total Budgeted Collections |
|----------------------|-----------------|----------------------------|
| 412,486 | 2,458,813 | 4,346,300 |

Non-Major Revenue Sources– Fines and Fees, Contributions & Donations, Miscellaneous

These revenues are considered non-major sources. Fines & Fees include Magistrate fines, Family Court fees, civil paper fees, costs of court, and library fines. Contributions & Donations include

any donations or contributions made to the varying departments in the County. Miscellaneous includes interest income, rental income, and inmate commissary commission income.

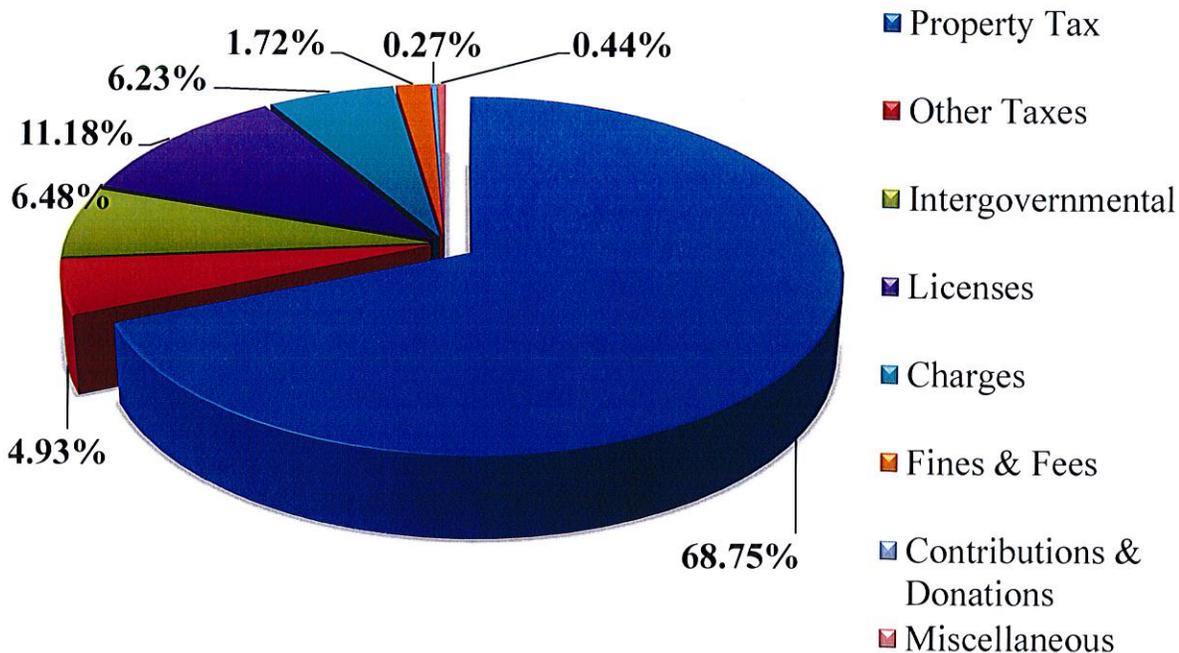
| Source | December Collections | YTD Collections | Total Budgeted Collections |
|---------------------------|----------------------|-----------------|----------------------------|
| Fines & Fees | 67,209 | 377,886 | 933,750 |
| Contributions & Donations | 3,708 | 59,424 | 46,000 |
| Miscellaneous | 11,457 | 96,148 | 145,212 |

Total Revenue December: \$9,982,505

Major Revenue Sources:

| | |
|-------------------------------|-------------|
| Ad Valorem Taxes | \$8,645,863 |
| Building Permits | \$262,550 |
| Fee in Lieu of Tax | \$241,596 |
| Vehicle Taxes | \$208,346 |
| Road Improvement Fees | \$151,546 |
| Register of Deeds County Fees | \$101,005 |

General Fund YTD Revenue by Source
(Excludes Other Financing Sources)



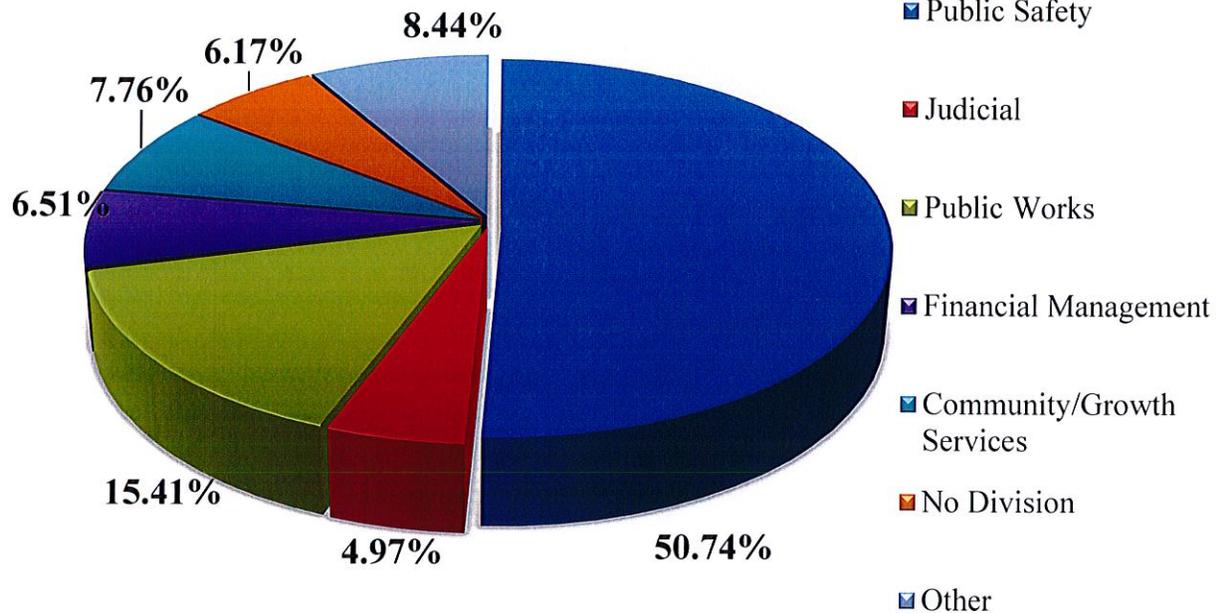
General Fund Expenditure Overview

Total Expenditures December: \$3,975,665

Major Expenditures:

| | |
|-------------------------------|--------------|
| Wages & Salaries | \$ 2,325,246 |
| Fringe Benefits | \$ 766,113 |
| Fleet Maintenance & Gasoline | \$ 79,585 |
| General Utilities | \$ 74,648 |
| Maintenance-Service Agreement | \$67,456 |
| Supplies-Public Works | \$59,078 |

General Fund YTD Expenditures by Division



GENERAL FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|-------------|-------------|--------|
| Revenues | 43,496,286 | 21,991,373 | 50.56% |
| Expenditures | -44,158,406 | -19,747,453 | 44.72% |
| Other Financing Source | 1,884,387 | 500,000 | 26.53% |
| Other Financing Use | -1,222,267 | -98,088 | 8.03% |
| Revenues Over (Under) Expenditures | 0 | 2,645,833 | |

Fund Balance Estimates

Estimated Unassigned Fund Balance (GF): \$18,668,068 which is about 41% of the total GF budget.

Overall the GF expenditure budget reflects a remaining percentage of 55%. Revenue collections are within 51% of estimates.

The County's total fund balance increased during the month of December 2015 by due to revenues exceeding expenditures.

| | Current Year | Prior Year |
|-------------------------------------|--------------|--------------|
| Nonspendable | \$1,228,454 | \$645,129 |
| Restricted | \$3,016,662 | \$2,973,484 |
| Committed | - | - |
| Assigned | \$1,904,896 | \$1,175,977 |
| Unassigned | \$18,668,068 | \$17,043,693 |
| Fund Balance End of December | \$24,818,080 | \$21,838,283 |

Fund balance terminology (GASB 54)

There are five components of fund balance:

1. Nonspendable-examples would include inventory and prepaid items
2. Restricted-externally enforceable by law, etc.
3. Committed-self-imposed limitations (requires ordinance-highest level)
4. Assigned-intended use limitations
5. Unassigned

Requests for Information

This financial report is designed to provide a general overview of Lancaster County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Kimberly Hill
Budget Analyst
khill@lancastercountysc.net

Other Fund Overview-December 31, 2015

CAPITAL IMPROVEMENT FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|------------|----------|--------|
| Revenues | 1,498,000 | 926,282 | 61.83% |
| Expenditures | -1,498,000 | -140,172 | 9.36% |
| Other Financing Source | 0 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 786,109 | |

COURT MANDATED SECURITY

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|------------|----------|--------|
| Revenues | 1,193,500 | 694,348 | 58.18% |
| Expenditures | -1,198,184 | -367,177 | 30.64% |
| Other Financing Source | 4,684 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 327,171 | |

VICTIMS SERVICES FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|---------|---------|--------|
| Revenues | 86,605 | 28,280 | 32.65% |
| Expenditures | -86,605 | -40,652 | 46.94% |
| Other Financing Source | 0 | 0 | |
| Revenues Over (Under) Expenditures | 0 | -12,372 | |

E-911

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|----------|----------|--------|
| Revenues | 727,550 | 131,907 | 18.13% |
| Expenditures | -671,459 | -149,624 | 22.28% |
| Other Financing Use | -56,091 | 0 | |
| Revenues Over (Under) Expenditures | 0 | -17,716 | |

COUNTY TRANSPORTATION COMMISSION FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|---------------|------------|----------|
| Revenues | 5,220,600 | 4,567,447 | 87.49% |
| Expenditures | -5,394,400 | -1,069,357 | 19.82% |
| Other Financing Source | 173,800 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 3,498,089 | |

INDIAN LAND FIRE PROTECTION DISTRICT FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|---------------|------------|----------|
| Revenues | 495,000 | 419,282 | 84.70% |
| Expenditures | -522,574 | -239,630 | 45.86% |
| Other Financing Source | 27,574 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 179,652 | |

LOCAL ACCOMODATIONS TAX FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|---------------|------------|----------|
| Revenues | 30,000 | 27,512 | 91.71% |
| Expenditures | -30,000 | -15,567 | 51.89% |
| Other Financing Source | 0 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 11,946 | |

DEBT SERVICE FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|---------------|------------|----------|
| Revenues | 1,859,931 | 1,084,570 | 58.31% |
| Expenditures | -1,859,931 | -303,599 | 16.32% |
| Other Financing Source | 0 | 0 | |
| Revenues Over (Under) Expenditures | 0 | 780,971 | |

CAPITAL PROJECT SALES TAX FUND

| CATEGORY | BUDGET | YTD | % |
|-----------------|---------------|------------|----------|
| Revenues | 8,500,000 | 2,391,168 | 28.13% |

| | | | |
|------------------------------------|------------|------------|--------|
| Expenditures | -15,000 | -10,213 | 68.09% |
| Other Financing Use | -8,485,000 | -5,833,148 | 68.75% |
| Revenues Over (Under) Expenditures | 0 | -3,452,193 | |

RECREATION FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|------------|------------|--------|
| Revenues | 1,387,503 | 617,752 | 44.52% |
| Expenditures | -2,447,396 | -1,116,149 | 45.61% |
| Other Financing Source | 1,059,893 | 0 | |
| Revenues Over (Under) Expenditures | 0 | -498,397 | |

AIRPORT FUND

| CATEGORY | BUDGET* | YTD* | % |
|------------------------------------|----------|----------|--------|
| Revenues | 191,059 | 73,503 | 38.47% |
| Expenditures | -255,345 | -123,533 | 48.38% |
| Other Financing Source | 64,286 | 0 | |
| Revenues Over (Under) Expenditures | 0 | -50,031 | |

PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND

| CATEGORY | BUDGET | YTD | % |
|------------------------------------|----------|---------|--------|
| Revenues | 417,344 | 356,260 | 85.36% |
| Expenditures | -392,344 | -99,980 | 25.48% |
| Other Financing Source | 0 | 0 | |
| Other Financing Use | -25,000 | 0 | 0.00% |
| Revenues Over (Under) Expenditures | 0 | 256,280 | |

DEVELOPMENT AGREEMENT FUND

| CATEGORY | BUDGET | YTD |
|--------------------------------------|--------|-----------|
| Revenues | 0 | 1,592,000 |
| Expenditures | 0 | 0 |
| Revenues Over (Under) Expenditures | 0 | 1,592,000 |
| Total Funds Due FY2016: \$1,262,000* | | |

*In the month of December, there was a sale and an additional payment that would not have otherwise been due until next fiscal year was collected. Therefore the amount of revenue is more than what was expected this fiscal year.

COUNTY OF LANCASTER
REVENUE & EXPENDITURE STATEMENT

FY 2015-2016

12/01/2015 TO 12/31/2015

| | <u>BUDGETED</u> | <u>CURRENT PERIOD</u> | <u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u> | <u>REMAINING BALANCE</u> | <u>PCT USED</u> |
|-------------------------------|-----------------|-----------------------|--|--------------------------|-----------------|
| 10 GENERAL FUND | | | | | |
| REVENUE: | | | | | |
| 400 CURRENT PROPERTY TAXES | 20,443,906.00 | 9,099,675.02 | 12,545,439.02 | 7,898,466.98 | 61 |
| 410 DELINQUENT PROPERTY TAXES | 916,500.00 | -229.34 | 472,184.01 | 444,315.99 | 52 |
| 417 PROPERTY TAXES-STATE REIM | 1,601,947.00 | 6,312.47 | 98,849.37 | 1,503,097.63 | 6 |
| 418 PROPERTY TAXES-LOST REV | 5,700,000.00 | 0.00 | 2,002,649.21 | 3,697,350.79 | 35 |
| 419 MULTI COUNTY PILOT | 15,000.00 | 0.00 | 197.84 | 14,802.16 | 1 |
| 422 OTHER TAXES | 2,100,000.00 | 151,546.32 | 1,084,274.67 | 1,015,725.33 | 52 |
| 434 INTERGOVERNMENTAL- STATE | 3,458,875.00 | 13,257.29 | 936,942.12 | 2,521,932.88 | 27 |
| 435 STATE AID TO LIBRARY | 95,815.00 | 0.00 | 73,888.82 | 21,926.18 | 77 |
| 436 INTERGOVERNMENTAL- LOCAL | 790,231.00 | 130,068.56 | 407,334.23 | 382,896.77 | 52 |
| 439 OTHER GOVERNMENTAL REVENU | 0.00 | 0.00 | 7,063.81 | -7,063.81 | 0 |
| 441 LICENSE- FRANCHISE | 452,000.00 | 4,950.25 | 169,678.99 | 282,321.01 | 38 |
| 442 LIC & PERMITS- BLDG | 2,968,200.00 | 281,806.00 | 1,666,327.00 | 1,301,873.00 | 56 |
| 444 LIC & PERMITS- PLANNING | 24,100.00 | 1,375.00 | 17,245.00 | 6,855.00 | 72 |
| 446 LIC & PERMITS- ROD | 900,000.00 | 124,185.03 | 604,711.85 | 295,288.15 | 67 |
| 448 LIC & PERMITS- CORONER | 2,000.00 | 170.00 | 850.00 | 1,150.00 | 43 |
| 450 CHGS. FOR SVCS.- PUBLIC W | 111,400.00 | 8,959.58 | 36,730.75 | 74,669.25 | 33 |
| 455 CHGS. FOR SVCS.- FEES | 272,500.00 | 6,041.00 | 192,693.94 | 79,806.06 | 71 |
| 456 CHGS. FOR SVCS.- COPIES | 14,650.00 | 2,048.75 | 13,149.05 | 1,500.95 | 90 |
| 457 CHGS. FOR SVCS.- OTHER | 28,200.00 | 1,276.90 | 11,336.25 | 16,863.75 | 40 |
| 458 CHGS. FOR SVCS.- EMS | 2,450,000.00 | 67,375.48 | 1,104,992.40 | 1,345,007.60 | 45 |
| 459 CHGS. FOR SVCS.- MISC | 26,000.00 | 1,312.88 | 11,377.18 | 14,622.82 | 44 |
| 460 FINES & FEES-TEMP VEH TAG | 3,000.00 | 140.00 | 985.00 | 2,015.00 | 33 |
| 461 FINES & FEES- COURT'S | 817,500.00 | 57,766.69 | 320,419.75 | 497,080.25 | 39 |
| 464 FINES & FEES- OTHER | 10,000.00 | 800.00 | 4,500.00 | 5,500.00 | 45 |
| 465 FINES & FEES- OTHER | 0.00 | 0.00 | 56.83 | -56.83 | 0 |
| 466 FINES & FEES- OTHER | 15,000.00 | 841.50 | 5,594.00 | 9,406.00 | 37 |
| 467 FINES & FEES- OTHER | 20,000.00 | 2,800.00 | 11,900.00 | 8,100.00 | 60 |
| 468 FEES- BANK | 68,250.00 | 4,860.58 | 34,430.02 | 33,819.98 | 50 |
| 470 CONTRIBUTION & DONATIONS | 18,000.00 | 3,091.09 | 54,543.42 | -36,543.42 | 303 |
| 471 LIBRARY DONATIONS | 28,000.00 | 616.85 | 4,881.03 | 23,118.97 | 17 |
| 480 INTEREST INCOME | 25,500.00 | 0.00 | 24,191.57 | 1,308.43 | 95 |
| 490 OTHER INCOME | 92,212.00 | 8,842.00 | 56,174.96 | 36,037.04 | 61 |
| 491 OTHER INCOME | 26,000.00 | 2,545.70 | 15,619.24 | 10,380.76 | 60 |
| 495 OTHER INCOME | 1,500.00 | 69.60 | 162.00 | 1,338.00 | 11 |
| TOTAL REVENUE | 43,496,286.00 | 9,982,505.20 | 21,991,373.33 | 21,504,912.67 | 51 |

| | <u>BUDGETED</u> | <u>CURRENT PERIOD</u> | <u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u> | <u>REMAINING BALANCE</u> | <u>PCT USED</u> |
|---------------------------------|-----------------|-----------------------|--|--------------------------|-----------------|
| EXPENDITURE: | | | | | |
| 500 WAGES | 19,721,530.00 | 2,325,245.94 | 9,297,889.55 | 10,423,640.45 | 47 |
| 510 FRINGE | 7,813,536.25 | 766,113.06 | 3,733,107.91 | 4,080,428.34 | 48 |
| 520 OTHER PERSONNEL EXPENDITURE | 327,500.00 | 14,332.01 | 98,878.75 | 228,621.25 | 30 |
| 530 TRAVEL, TRAINING, & DUES | 434,536.00 | 12,868.17 | 157,436.33 | 277,099.67 | 36 |
| 540 SUPPLIES | 417,518.00 | 38,565.49 | 181,915.70 | 235,602.30 | 44 |
| 541 POSTAGE | 460,898.00 | 32,576.79 | 206,797.36 | 254,100.64 | 45 |
| 542 CLOTHING | 201,536.00 | 7,298.68 | 61,617.50 | 139,918.50 | 31 |
| 543 SUPPLIES- LAUNDRY | 220,000.00 | 15,770.36 | 94,684.49 | 125,315.51 | 43 |
| 544 SUPPLIES- PUBLIC WORKS | 522,000.00 | 59,078.03 | 219,816.03 | 302,183.97 | 42 |
| 545 SUPPLIES- CUSTODIAL | 20,000.00 | 1,264.40 | 9,085.90 | 10,914.10 | 45 |
| 547 SUPPLIES- ANIMAL FOOD | 3,000.00 | 31.07 | 645.15 | 2,354.85 | 22 |
| 548 SUPPLIES- HAND TOOLS | 20,000.00 | 1,576.93 | 15,931.44 | 4,068.56 | 80 |
| 549 SUPPLIES- WELCOME CENTER | 4,000.00 | 182.52 | 1,041.24 | 2,958.76 | 26 |
| 550 EQUIPMENT- NON CAPITAL | 105,000.00 | 912.42 | 9,047.69 | 95,952.31 | 9 |
| 551 EQUIPMENT- GENERAL | 538,527.00 | 42,553.23 | 306,569.13 | 231,957.87 | 57 |
| 560 CAPITAL EQUIPMENT | 930,775.00 | 0.00 | 320,985.81 | 609,789.19 | 34 |
| 570 UTILITIES | 1,027,640.00 | 74,647.88 | 499,862.52 | 527,777.48 | 49 |
| 571 UTILITIES- TELEPHONE | 528,290.00 | 48,129.75 | 220,177.78 | 308,112.22 | 42 |
| 580 RENT | 7,500.00 | 0.00 | 3,570.00 | 3,930.00 | 48 |
| 581 RENT- BUILDING | 78,766.00 | 6,325.00 | 40,375.00 | 38,391.00 | 51 |
| 582 RENT- EQUIPMENT | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0 |
| 590 MAINTENANCE | 1,748,100.00 | 79,584.80 | 603,085.28 | 1,145,014.72 | 34 |
| 591 MAINTENANCE- GENERAL | 66,500.00 | 2,594.24 | 37,991.63 | 28,508.37 | 57 |
| 593 MAINTENANCE-SVC AGREEMENT | 626,500.00 | 67,456.13 | 294,766.15 | 331,733.85 | 47 |
| 594 MAINTENANCE- BLDG | 172,000.00 | 12,889.89 | 139,621.66 | 32,378.34 | 81 |
| 600 CONTRACTUAL SERVICES | 2,007,419.00 | 53,425.87 | 763,308.50 | 1,244,110.50 | 38 |
| 604 PS-MEDICAL & PROFESSIONAL | 662,151.00 | 46,182.64 | 320,976.23 | 341,174.77 | 48 |
| 605 CS- PRINTING | 367,180.00 | 16,787.60 | 205,911.96 | 161,268.04 | 56 |
| 608 SC DEPT OF CORRECTIONS | 25,000.00 | 0.00 | 6,645.00 | 18,355.00 | 27 |
| 612 CS-DISPOSAL CONTRACT | 1,300,000.00 | 107,510.36 | 604,934.44 | 695,065.56 | 47 |
| 613 DEMOLITION EXPENSE | 50,000.00 | 1,600.00 | 26,445.00 | 23,555.00 | 53 |
| 620 DIRECT ASSISTANCE | 13,041.00 | 0.00 | 0.00 | 13,041.00 | 0 |
| 625 DIRECT ASSISTANCE | 977,033.00 | 36,894.19 | 512,482.29 | 464,550.71 | 52 |
| 650 INSURANCE | 974,059.00 | 0.00 | 949,493.24 | 24,565.76 | 97 |
| 670 ADVERTISING | 92,700.00 | 4,532.41 | 48,362.82 | 44,337.18 | 52 |
| 680 FEE REIMBURSEMENT | 600.00 | 0.00 | 0.00 | 600.00 | 0 |
| 690 SPECIAL PROJECTS | 487,381.00 | 45,370.66 | 172,481.42 | 314,899.58 | 35 |
| 691 SP- PROMOTIONS | 56,000.00 | 17,387.48 | 35,614.89 | 20,385.11 | 64 |
| 750 EQUIPMENT LEASE | 146,000.00 | 9,752.78 | 56,068.42 | 89,931.58 | 38 |
| 760 GRANTS MATCH | 338,000.00 | 4,568.50 | 51,774.72 | 286,225.28 | 15 |

| | <u>BUDGETED</u> | <u>CURRENT PERIOD</u> | <u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u> | <u>REMAINING BALANCE</u> | <u>PCT USED</u> |
|----------------------------|----------------------|-----------------------|--|--------------------------|-----------------|
| 771 DS- LEASE PURCHASE | 437,732.00 | 0.00 | 355,426.69 | 82,305.31 | 81 |
| 780 MISCELLANEOUS | 50,000.00 | 2,765.00 | 16,070.00 | 33,930.00 | 32 |
| 781 MISCELLANEOUS | 169,888.00 | 14,197.49 | 35,455.73 | 134,432.27 | 21 |
| 782 OVER/SHORT | 570.00 | -124.55 | -450.65 | 1,020.65 | -79 |
| 783 DRUG FORFEITURE | 0.00 | 264.00 | 1,426.56 | -1,426.56 | 0 |
| 786 DONATIONS | 3,000.00 | 4,553.38 | 18,604.81 | -15,604.81 | 620 |
| TOTAL EXPENDITURE | <u>44,158,406.25</u> | <u>3,975,664.60</u> | <u>20,735,932.07</u> | <u>23,422,474.18</u> | <u>47</u> |
| EXCESS OF REVENUE BEFORE | <u>-662,120.25</u> | <u>6,006,840.60</u> | <u>1,255,441.26</u> | | <u>-190</u> |
| OTHER FINANCING SOURCE: | | | | | |
| 801 TRANSFER IN | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0 |
| 810 OFS FUND BALANCE | 1,859,387.00 | 0.00 | 0.00 | 1,859,387.00 | 0 |
| 820 SALE OF CAPITAL ASSETS | 0.00 | 0.00 | 500,000.00 | -500,000.00 | 0 |
| TOTAL OTHER FINANCING SOUR | <u>1,884,387.00</u> | <u>0.00</u> | <u>500,000.00</u> | <u>1,384,387.00</u> | <u>27</u> |
| OTHER FINANCING USE: | | | | | |
| 950 TRANSFERS | 1,222,266.75 | 0.00 | 98,087.75 | 1,124,179.00 | 8 |
| TOTAL OTHER FINANCING USE | <u>1,222,266.75</u> | <u>0.00</u> | <u>98,087.75</u> | <u>1,124,179.00</u> | <u>8</u> |
| EXCESS OF REVENUE AFTER | <u>0.00</u> | <u>6,006,840.60</u> | <u>1,657,353.51</u> | | <u>0</u> |

COUNTY OF LANCASTER
 BUDGET REPORT BY DEPARTMENT
 CURRENT PERIOD: 12/01/2015 TO 12/31/2015

IDEAL REMAINING PERCENT: 50 %

| <u>ACCOUNT</u> | <u>BUDGETED</u> | <u>CURRENT</u> | <u>YEAR TO DATE</u> | <u>ENCUMBRANCE</u> | <u>REMAINING BALANCE</u> | <u>PCT</u> |
|---|-----------------|----------------|---------------------|--------------------|------------------------------|------------|
| 005 Department: 005 NON-DEPARTMENTAL | 1,484,909.00 | 57,220.56 | 1,168,500.31 | 0.00 | 316,408.69 | 21.00 |
| 007 Department: 007 CNTY ECONOMIC DEV. DEPT. | 318,810.25 | 36,524.58 | 44,822.27 | 24,176.00 | 249,811.98 | 78.00 |
| 011 Department: 011 COUNTY COUNCIL | 1,199,349.00 | 58,532.52 | 377,536.74 | 0.00 | 821,812.26 | 69.00 |
| 012 Department: 012 COUNCIL TRANSFERS | 1,124,179.00 | 0.00 | 0.00 | 0.00 | 1,124,179.00 | 100.00 |
| 014 Department: 014 DIRECT ASSISTANCE | 844,124.00 | 406.19 | 403,018.29 | 0.00 | 441,105.71 | 52.00 |
| 021 Department: 021 ADMINISTRATOR | 517,082.00 | 39,188.47 | 217,826.68 | 261.78 | 298,993.54 | 58.00 |
| 022 Department: 022 LEGAL TEAM | 290,518.00 | 24,543.62 | 125,958.80 | 0.00 | 164,559.20 | 57.00 |
| 023 Department: 023 FINANCE | 645,007.88 | 66,877.85 | 301,874.81 | 0.00 | 343,133.07 | 53.00 |
| 024 Department: 024 HUMAN RESOURCES | 207,030.10 | 20,578.46 | 97,784.26 | 0.00 | 109,245.84 | 53.00 |
| 025 Department: 025 RISK MANAGEMENT | 98,921.00 | 8,517.21 | 38,969.65 | 0.00 | 59,951.35 | 61.00 |
| 026 Department: 026 MIS | 909,511.00 | 49,907.20 | 390,741.98 | 30,791.77 | 487,977.25 | 54.00 |
| 027 Department: 027 GIS | 141,354.00 | 12,880.34 | 58,255.15 | 0.00 | 83,098.85 | 59.00 |
| 029 Department: 029 ZONING | 382,866.00 | 34,258.22 | 160,674.15 | 24,875.00 | 197,316.85 | 52.00 |
| 031 Department: 031 BUILDING | 948,920.00 | 81,504.10 | 356,623.11 | 0.00 | 592,296.89 | 62.00 |
| 032 Department: 032 PLANNING | 550,636.20 | 47,263.14 | 237,819.09 | 53,154.94 | 259,662.17 | 47.00 |
| 035 Department: 035 ECONOMIC DEVELOPMENT | 98,087.75 | 0.00 | 98,087.75 | 0.00 | 0.00 | 0.00 |
| 041 Department: 041 ASSESSOR | 876,607.00 | 82,609.56 | 359,804.74 | 0.00 | 516,802.26 | 59.00 |
| 043 Department: 043 AUDITOR | 379,711.68 | 42,951.88 | 185,624.16 | 962.00 | 193,125.52 | 51.00 |
| 044 Department: 044 TREASURER | 378,158.00 | 37,234.47 | 191,317.16 | 0.00 | 186,840.84 | 49.00 |
| 045 Department: 045 DELINQUENT TAX | 316,500.00 | 23,490.87 | 156,324.60 | 0.00 | 160,175.40 | 51.00 |
| 051 Department: 051 REGISTRATION & ELECT | 312,716.00 | 14,377.17 | 104,593.52 | 0.00 | 208,122.48 | 67.00 |
| 060 Department: 060 REGISTER OF DEEDS | 328,793.50 | 35,464.04 | 153,349.93 | 0.00 | 175,443.57 | 53.00 |
| 061 Department: 061 CIRCUIT COURT | 82,607.00 | 5,305.29 | 20,368.21 | 0.00 | 62,238.79 | 75.00 |
| 063 Department: 063 CLERK OF COURT | 469,479.99 | 51,998.44 | 223,551.60 | 0.00 | 245,928.39 | 52.00 |
| 064 Department: 064 FAMILY COURT | 359,188.53 | 49,777.98 | 175,541.99 | 0.00 | 183,646.54 | 51.00 |
| 068 Department: 068 CORONER | 417,684.72 | 45,201.34 | 208,281.70 | 0.00 | 209,403.02 | 50.00 |
| 069 Department: 069 PROBATE COURT | 444,715.64 | 46,806.55 | 189,448.96 | 0.00 | 255,266.68 | 57.00 |
| 070 Department: 070 MAG-COUNTYWIDE | 852,346.00 | 94,521.86 | 421,201.89 | 0.00 | 431,144.11 | 51.00 |
| 110 Department: 110 SHERIFF | 7,779,872.32 | 832,043.10 | 3,464,138.84 | 22,118.23 | 4,293,615.25 | 55.00 |
| 111 Department: 111 SHER:DRUG ASSET FORF | 0.00 | 264.00 | 1,426.56 | 0.00 | -1,426.56 | 0.00 |
| 117 Department: 117 SHERIFF DPT- TOWN OF KERS | 493,760.65 | 60,779.35 | 230,659.28 | 1,193.65 | 261,907.72 | 53.00 |
| 120 Department: 120 DETENTION CENTER | 2,030,899.00 | 209,815.37 | 926,015.79 | 13,385.78 | 1,091,497.43 | 54.00 |
| 121 Department: 121 SCHOOL RESOURCE OFFICERS | 113,152.00 | 15,085.25 | 66,338.22 | 0.00 | 46,813.78 | 41.00 |

FY 2015-2016

COUNTY OF LANCASTER
 BUDGET REPORT BY DEPARTMENT
 CURRENT PERIOD: 12/01/2015 TO 12/31/2015

IDEAL REMAINING PERCENT: 50 %

| <u>ACCOUNT</u> | <u>BUDGETED</u> | <u>CURRENT</u> | <u>YEAR TO DATE</u> | <u>ENCUMBRANCE</u> | <u>REMAINING BALANCE</u> | <u>PCT</u> |
|---|----------------------|---------------------|----------------------|---------------------|------------------------------|--------------|
| 130 Department: 130 COMMUNICATIONS | 1,591,379.00 | 172,012.14 | 743,771.56 | 43,778.92 | 803,828.52 | 51.00 |
| 140 Department: 140 EMERGENCY MANAGEMENT | 363,258.00 | 21,354.15 | 141,435.77 | 4,597.00 | 217,225.23 | 60.00 |
| 141 Department: 141 FIRE SERVICE | 1,272,325.00 | 54,944.38 | 536,860.38 | 221,762.35 | 513,702.27 | 40.00 |
| 142 Department: 142 Town of KERSHAW- FIRE | 140,996.00 | 15,312.83 | 63,938.24 | 4,450.99 | 72,606.77 | 51.00 |
| 144 Department: 144 LANC. COUNTY FIREFIGHTERS | 987,692.00 | 100,727.04 | 424,949.10 | 6,419.06 | 556,323.84 | 56.00 |
| 153 Department: 153 LANCASTER EMS | 6,345,931.00 | 660,269.08 | 2,953,773.31 | 317,826.99 | 3,074,330.70 | 48.00 |
| 202 Department: 202 ROADS & BRIDGES | 2,483,581.00 | 215,897.09 | 983,171.12 | 160,666.92 | 1,339,742.96 | 54.00 |
| 210 Department: 210 FLEET OPERATIONS | 542,564.00 | 49,061.14 | 235,556.97 | 16,317.37 | 290,689.66 | 54.00 |
| 251 Department: 251 BUILDING MAINTENANCE | 1,473,895.00 | 119,916.75 | 679,622.23 | 55,548.27 | 738,724.50 | 50.00 |
| 310 Department: 310 LANDFILL-SOLID WASTE | 56,852.46 | 4,696.82 | 17,969.71 | 2,500.00 | 36,382.75 | 64.00 |
| 312 Department: 312 SOLID WASTE COLLECT | 2,879,759.00 | 203,076.41 | 1,026,515.04 | 104,666.70 | 1,748,577.26 | 61.00 |
| 318 Department: 318 ANIMAL SHELTER | 156,218.92 | 14,459.23 | 75,457.05 | 0.00 | 80,761.87 | 52.00 |
| 330 Department: 330 HEALTH SERVICES | 82,600.00 | 12,400.66 | 41,169.92 | 0.00 | 41,430.08 | 50.00 |
| 601 Department: 601 DEPT. OF SOCIAL SERVICES | 64,210.00 | 4,887.11 | 28,204.93 | 0.00 | 36,005.07 | 56.00 |
| 602 Department: 602 D.S.S. FAMILY INDEP | 58,330.00 | 4,439.55 | 28,884.08 | 0.00 | 29,445.92 | 50.00 |
| 610 Department: 610 VETERANS AFFAIRS | 161,561.41 | 17,586.87 | 82,977.51 | 0.00 | 78,583.90 | 49.00 |
| 840 Department: 840 LIBRARY | 1,159,867.00 | 118,694.37 | 544,952.02 | 0.00 | 614,914.98 | 53.00 |
| 999 Department: 999 LEASE | 162,156.00 | 0.00 | 79,851.50 | 0.00 | 82,304.50 | 51.00 |
| Report Totals Net | <u>45,380,673.00</u> | <u>3,975,664.60</u> | <u>19,845,540.63</u> | <u>1,109,453.72</u> | <u>24,425,678.65</u> | <u>54.00</u> |