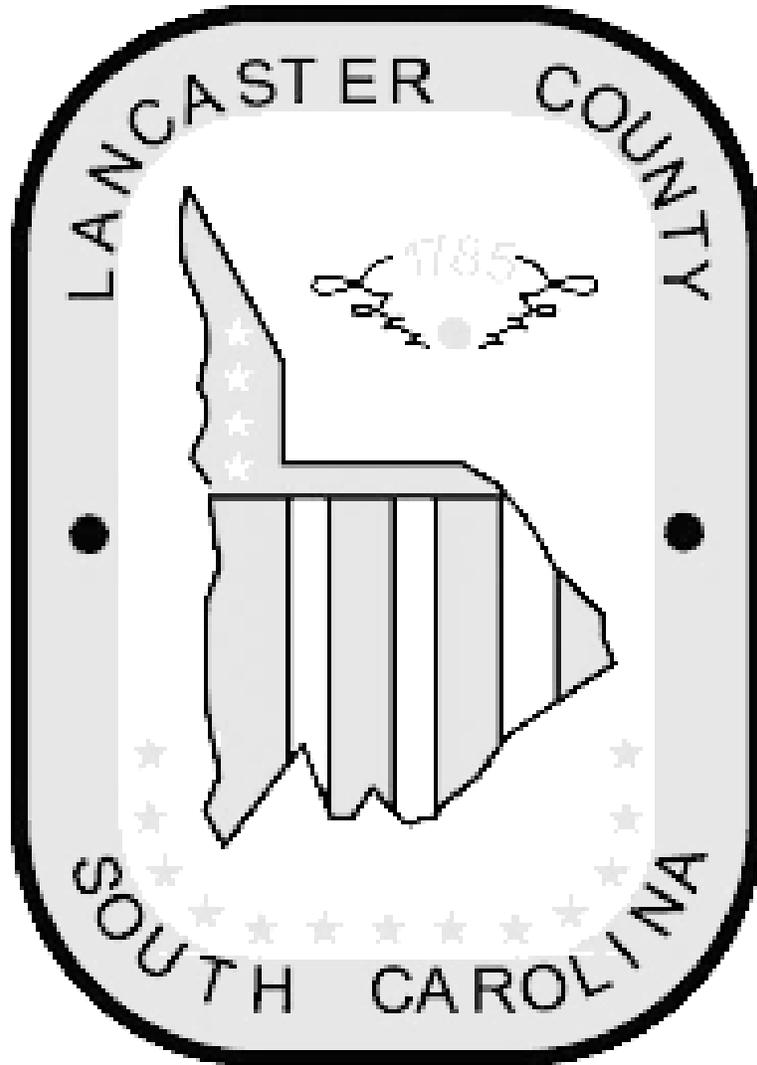


Budget Monitoring Report

Month of January 2016



Council Meeting February 22, 2016

Prepared by Kimberly Hill, Budget Analyst

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

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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.

January Collections	YTD Collections	Total Budgeted Collections
7,296,656	22,415,975	28,677,353

Major Revenue Source - Other Taxes

These FY2016 revenues come from road improvement fees.

January Collections	YTD Collections	Total Budgeted Collections
163,033	1,247,308	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.

January Collections	YTD Collections	Total Budgeted Collections
92,659	1,517,888	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.

January Collections	YTD Collections	Total Budgeted Collections
73,194	1,554,407	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.

January Collections	YTD Collections	Total Budgeted Collections
436,066	2,894,929	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.

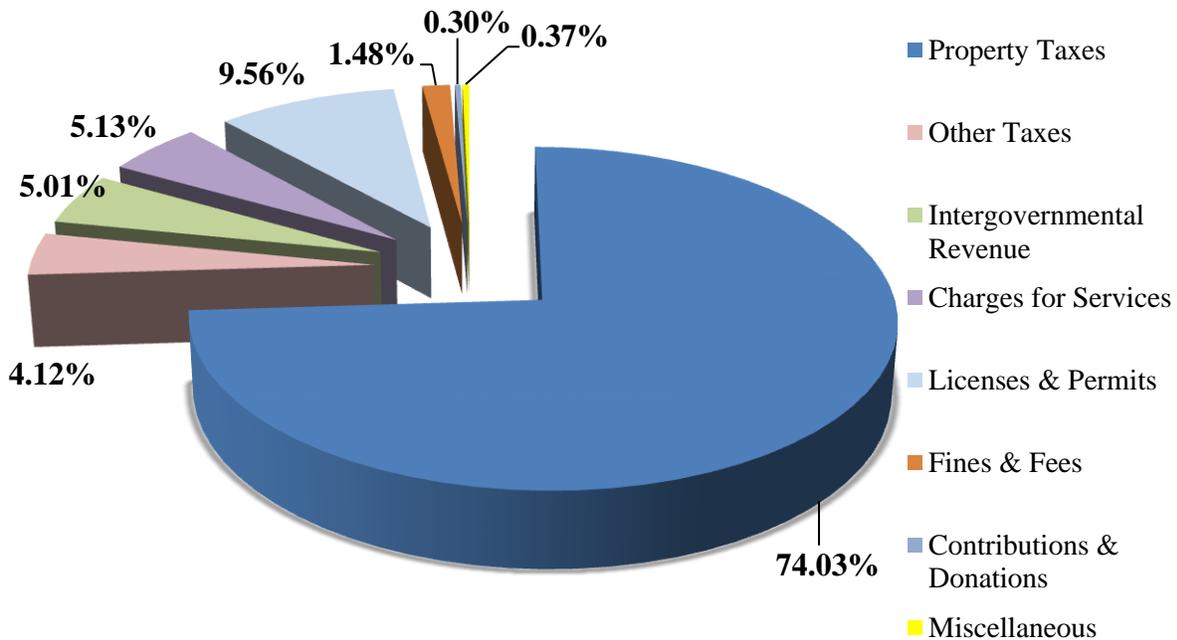
Source	January Collections	YTD Collections	Total Budgeted Collections
Fines & Fees	69,173	447,058	933,750
Contributions & Donations	31,026	90,451	46,000
Miscellaneous	12,740	111,723	145,212

Total Revenue January: \$8,174,546

Major Revenue Sources:

Ad Valorem Taxes	\$5,844,235
Fee in Lieu of Tax	\$665,672
Local Option Rollback	\$335,341
Vehicle Taxes	\$206,453
Building Permits	\$186,184
Road Improvement Fees	\$163,033

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



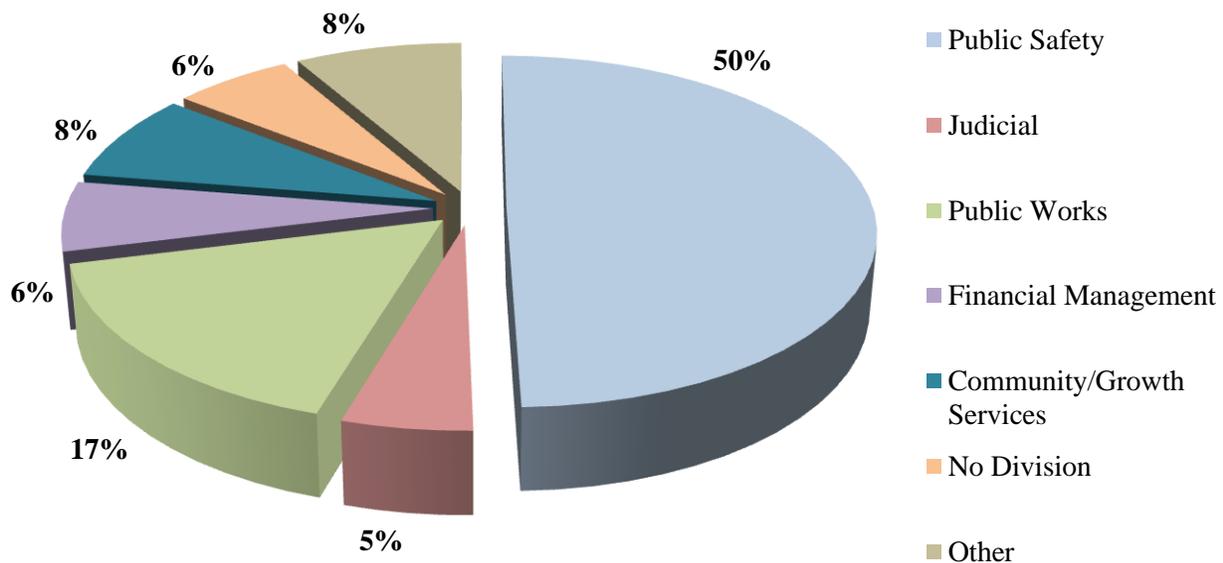
General Fund Expenditure Overview

Total Expenditures January: \$3,307,812

Major Expenditures:

Wages & Salaries	\$ 1,500,366
Fringe Benefits	\$ 571,795
Direct Assistance	\$185,382
Fleet Maintenance & Gasoline	\$ 135,546
Contractual Services	\$103,935
Maintenance-Service Agreement	\$102,956

General Fund YTD Expenditures by Division



GENERAL FUND

CATEGORY	BUDGET	YTD	%
Revenues	43,614,407	30,279,739	69.43%
Expenditures	-44,158,406	-23,929,994	54.19%
Other Financing Source	9,168,380	508,078	5.54%
Other Financing Use	-8,624,381	-95,744	1.11%
Revenues Over (Under) Expenditures	0	6,762,079	

Fund Balance Estimates

Estimated Unassigned Fund Balance (GF): \$16,047,288.21 which is about 30.4% of the total GF budget.

Overall the GF expenditure budget reflects a remaining percentage of 46%. Revenue collections are within 69% of estimates.

The County's total fund balance increased during the month of January 2016 by due to revenues exceeding expenditures. However, unassigned fund balance decreased due to assigning money through budget amendment ordinances for the firetruck acquisition. This money will be replenished by bond funding.

	Current Year	Prior Year
Nonspendable	\$1,232,416	\$638,433
Restricted	\$3,350,775	\$3,601,423
Committed	-	-
Assigned	\$9,188,889	\$1,175,977
Unassigned	\$16,047,288	\$20,400,925
Fund Balance End of January	\$29,819,368	\$25,816,758

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
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Other Fund Overview-January 31, 2016

CAPITAL IMPROVEMENT FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,498,000	1,369,739	91.44%
Expenditures	-1,498,000	-995,711	66.47%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	374,029	

COURT MANDATED SECURITY

CATEGORY	BUDGET	YTD	%
Revenues	1,193,500	1,041,335	87.25%
Expenditures	-1,198,184	-483,416	40.35%
Other Financing Source	4,684	0	
Revenues Over (Under) Expenditures	0	557,919	

VICTIMS SERVICES FUND

CATEGORY	BUDGET	YTD	%
Revenues	86,605	33,674	38.88%
Expenditures	-86,605	-44,708	51.62%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-11,034	

E-911

CATEGORY	BUDGET	YTD	%
Revenues	727,550	147,396	20.26%
Expenditures	-671,459	-244,482	36.41%
Other Financing Use	-56,091	0	
Revenues Over (Under) Expenditures	0	-97,086	

COUNTY TRANSPORTATION COMMISSION FUND

CATEGORY	BUDGET	YTD	%
Revenues	5,220,600	4,678,806	89.62%

Expenditures	-5,394,400	-1,260,702	23.37%
Other Financing Source	173,800	0	
Revenues Over (Under) Expenditures	0	3,418,103	

INDIAN LAND FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	495,000	513,309	103.70%
Expenditures	-522,574	-282,079	53.98%
Other Financing Source	27,574	0	
Other Financing Use	0	-2,344	
Revenues Over (Under) Expenditures	0	228,886	

LOCAL ACCOMODATIONS TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	30,000	32,582	108.61%
Expenditures	-30,000	-15,567	51.89%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	17,015	

DEBT SERVICE FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,859,931	1,601,711	86.12%
Expenditures	-1,859,931	-304,574	16.38%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	1,297,137	

CAPITAL PROJECT SALES TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	8,500,000	2,391,168	28.13%
Expenditures	-3,481,149	-28,890	0.83%
Other Financing Source	3,466,149	0	0.00%

Other Financing Use	-8,485,000	-11,016,814	129.84%
Revenues Over (Under) Expenditures	0	-8,654,535	

RECREATION FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,387,503	798,559	57.55%
Expenditures	-2,447,396	-1,278,121	52.22%
Other Financing Source	1,059,893	0	
Revenues Over (Under) Expenditures	0	-479,562	

AIRPORT FUND

CATEGORY	BUDGET*	YTD*	%
Revenues	191,059	83,517	43.71%
Expenditures	-255,345	-133,119	52.13%
Other Financing Source	64,286	0	
Revenues Over (Under) Expenditures	0	-49,602	

PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	417,344	449,160	107.62%
Expenditures	-392,344	-115,683	29.49%
Other Financing Source	0	0	
Other Financing Use	-25,000	-8,078	32.31%
Revenues Over (Under) Expenditures	0	325,400	

DEVELOPMENT AGREEMENT FUND

CATEGORY	BUDGET	YTD
Revenues	403,899	1,592,000
Expenditures	0	0
Other Financing Source	0	0
Other Financing Use	-403,899	0

Revenues Over (Under) Expenditures	0	1,592,000
Total Funds Due by Date 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.