

# COUNCIL BUDGET WORKSHOP

**General Fund and Debt Service**

**May 13, 2025  
FY 2026**

Richland County Government



# AGENDA

- **Strategic Budget Initiatives**
- **General Fund Overview**
- **General Fund Details**
- **New Position Recommendations**
- **Debt Service Recommendations**



# STRATEGIC BUDGET INITIATIVES



Richland County Government

# STRATEGIC BUDGET INITIATIVES

(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Foster Good Governance**

- All recommended FY2026 budget initiatives align with at least one goal from the strategic plan

- **Invest in Economic Development**

- **Public Private Partnership (P3 for Economic Development)**

- July 1, 2025 Implementation
  - Richland County employees until December 31, 2025
    - P3 will repay the County for payroll and indirect costs
    - County will issue payment from revenues collected based on budget request from P3 and Council approval
- Special Revenue Presentation Discussion
  - More information on Thursday, May 15, 2025



# STRATEGIC BUDGET INITIATIVES (CONT)

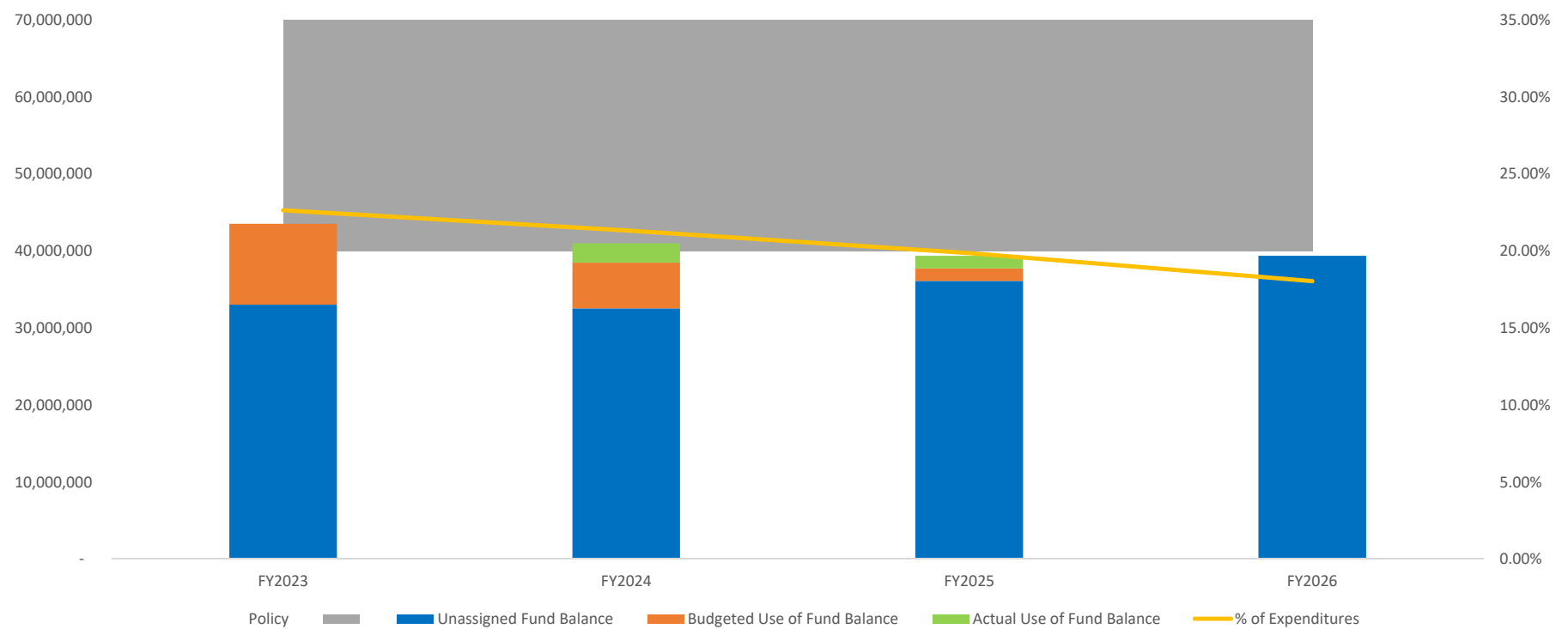
(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Commit to Fiscal Responsibility**

- **Commitment to County policy of maintaining 20-35% of prior year expenditures in unassigned fund balance**
  - FY2026 Budget includes recommendations to use assigned fund balance for capital projects and previously committed programs i.e. Affordable Housing
- **Recommended new positions are repurposed frozen positions in the General Fund**
- **Revenue Inspector in the Business Service Center – revenue generating position related to accommodations tax on short term rentals**



# UNASSIGNED FUND BALANCE POLICY



# STRATEGIC BUDGET INITIATIVES (CONT)

(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Plan for Growth**

- **Impact Fee Study**

- Study recommended to review impact fees related to public safety, EMS, fire, water, sewer, and road maintenance - \$150,000

- **Achieve Positive Public Engagement**

- **Mobile App for Ombudsman**

- Implementing a modern solution will streamline request processing, enhance transparency through improved FOIA management, and provide a user-friendly, responsive experience for all community members, ultimately increasing government efficiency and citizen satisfaction - \$150,000



# STRATEGIC BUDGET INITIATIVES (CONT)

(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Establish Operational Excellence**

- **Compensation Study**

- Multi-year wage adjustment plan
    - Implemented in December 2023
      - FY2024 General Fund Expenditure Impact: \$5,594,192
        - FY2024 4% Cost of Living Adjustment: \$4,405,808
      - FY2025 General Fund Expenditure Impact: \$2,184,948
    - 2.5% step program proposed to be continued in October 2025
      - FY 2026 General Fund Expenditure Impact: \$2,020,096
      - Step program is an annual 2.5% adjustment in wages

- **Recommended new positions are repurposed frozen positions in the General Fund**

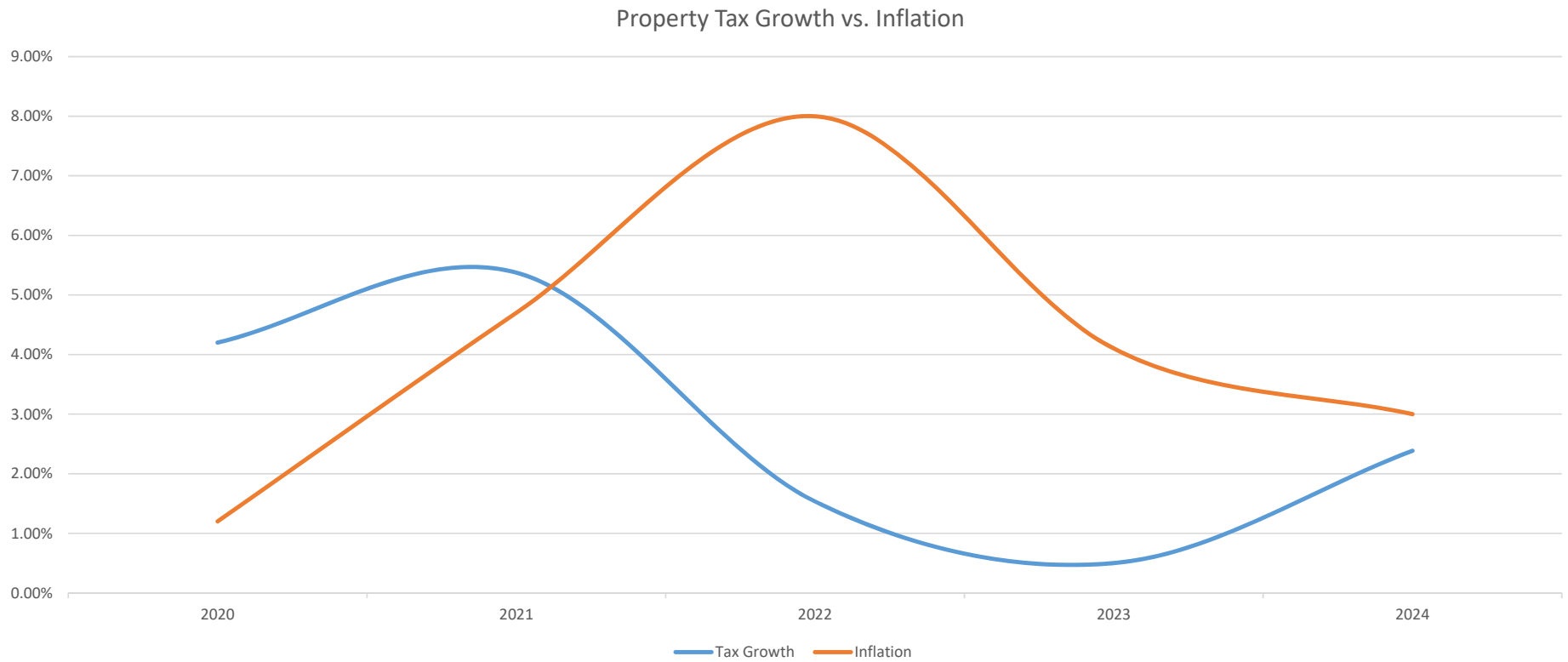




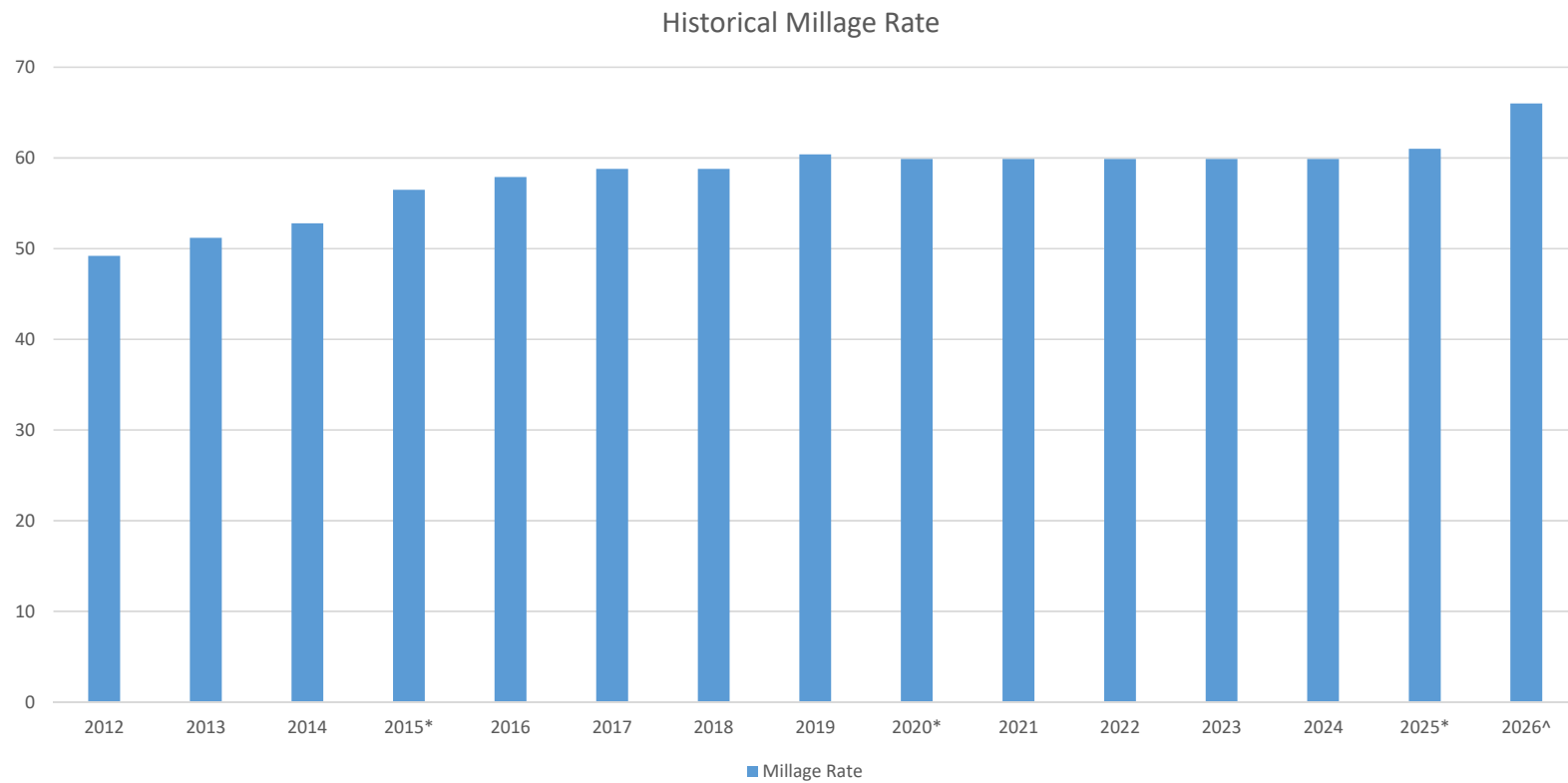
# GENERAL FUND OVERVIEW



# GENERAL FUND OVERVIEW



# GENERAL FUND OVERVIEW



\* Indicates Reassessment Year

^ Indicates Projection



Richland County  
Government

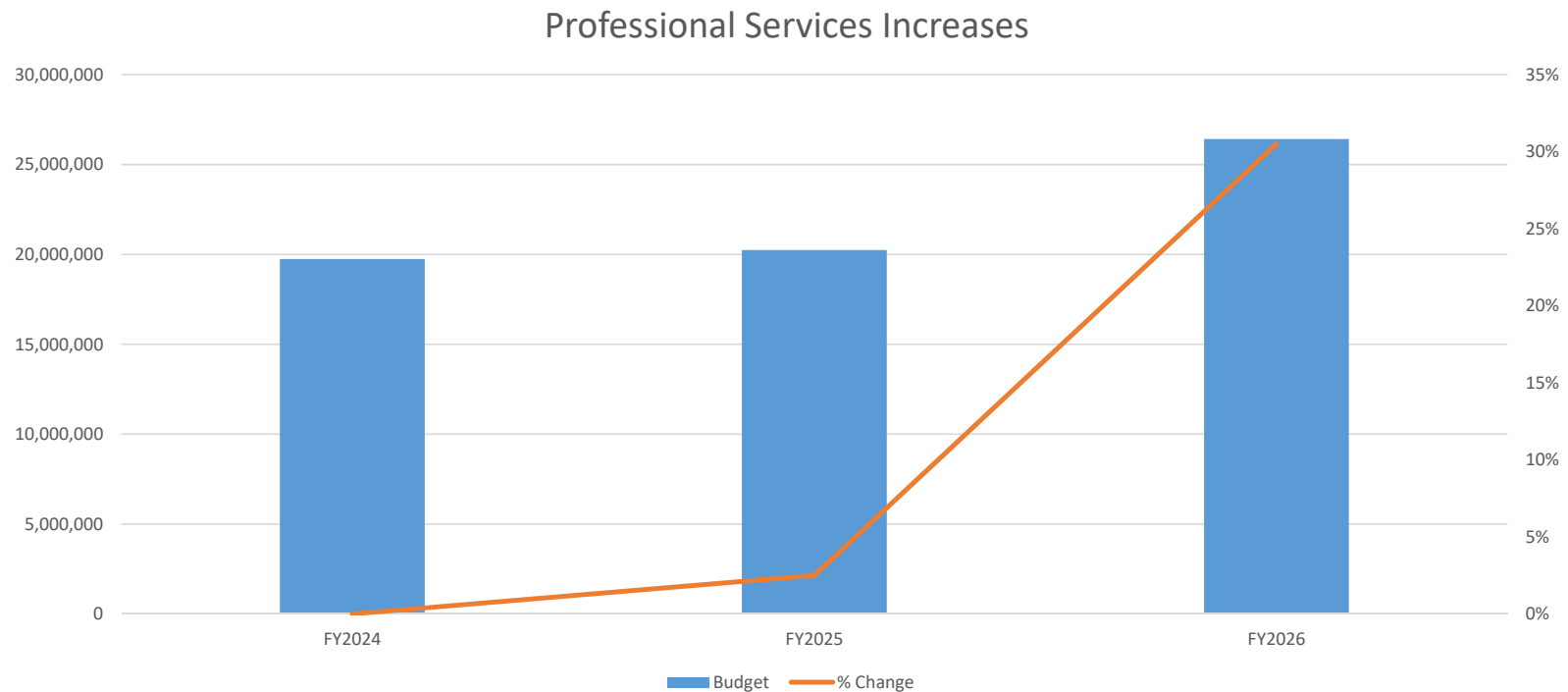
# GENERAL FUND OVERVIEW

(PAGES # 14 TO 17 OF THE RECOMMENDED BUDGET BOOK)

<b>EXPENDITURES</b>	<b>FY 2024 BUDGETED</b>	<b>FY 2024 ACTUALS</b>	<b>FY 2025 BUDGETED</b>	<b>FY 2026 REQUESTED</b>	<b>FY 2026 RECOMMENDED</b>	<b>FY 2025-FY 2026 DIFFERENCE</b>
<b><u>General Fund Operating</u></b>						
Personnel	151,857,685	135,391,447	149,196,874	159,507,993	157,869,964	6%
Operating	56,519,597	61,282,387	65,204,897	69,416,456	69,416,456	6%
	<b>208,377,282</b>	<b>196,673,834</b>	<b>214,401,771</b>	<b>228,924,449</b>	<b>227,286,420</b>	<b>6%</b>
<b><u>General Fund Operating Capital</u></b>						
Capital Expenditures	1,152,863	1,570,924	7,620,389	8,928,504	7,999,409	5%
Cap. Exp. Due to New Positions	-	-	-	-	-	
	<b>209,530,145</b>	<b>198,244,758</b>	<b>222,022,160</b>	<b>237,852,953</b>	<b>235,285,829</b>	<b>6%</b>
Transfers Out	9,465,912	9,916,466	15,119,809	19,011,831	19,011,831	26%
Recommended New FTE Positions	463,124	-	276,091	-	334,733	
<b><u>Strategic Budget Initiatives</u></b>						
Cost of Living Adjustment	4,405,808	-	-	-	-	
Implementation of Compensation Study	5,594,192	-	2,184,948	2,020,096	2,020,096	-8%
<b>Total General Fund Uses</b>	<b>218,996,057</b>	<b>208,161,224</b>	<b>239,603,008</b>	<b>258,884,880</b>	<b>254,297,660</b>	<b>6%</b>



# GENERAL FUND OVERVIEW



FY2024 and FY2025 budgets are originally adopted budgets from Council prior to any budget amendments.



# GENERAL FUND OVERVIEW (CONT)

(PAGES # 14 TO 17 OF THE RECOMMENDED BUDGET BOOK)

REVENUE	FY 2024 BUDGETED	FY 2024 ACTUALS	FY 2024 VARIANCE	FY 2025 BUDGETED	FY 2024 Vs. FY 2025 % DIFFERENCE	FY 2026 PROJECTED	FY 2025 Vs. FY 2026 % DIFFERENCE
General Fund Revenue	202,132,831	209,024,595	3%	216,937,983	7%	235,411,650	9%
General Fund Transfers In	3,025,000	3,525,000	17%	8,286,209	174%	8,589,123	4%
Use of ARPA Funds	7,900,000	-		-			
Use of Fund Balance*	5,938,226	-	-100%	14,357,616	142%	10,275,685	-28%
Sale of Capital Assets	-	16,411		21,200		21,200	0%
<b>Total General Fund Sources</b>	<b>218,996,057</b>	<b>212,566,006</b>	<b>-3%</b>	<b>239,603,008</b>	<b>9%</b>	<b>254,297,658</b>	<b>6%</b>

\*FY2026 Use of Assigned Fund Balance



# GENERAL FUND OVERVIEW (CONT)

(PAGES # 14 TO 17 OF THE RECOMMENDED BUDGET BOOK)

REVENUE GROUP	FY 2024 BUDGETED	FY 2025 BUDGETED	FY 2026 PROJECTED	% DIFFERENCE 2025 Vs. FY 2026)	(FY
Property and Other Taxes	133,493,565	138,962,844	152,854,490		10%
Licenses and Permits	13,807,492	15,891,407	16,211,788		2%
Fees-In-Lieu-Of Taxes	3,516,821	4,021,845	4,853,995		21%
Intergovernmental	18,729,297	21,096,113	22,135,717		5%
Charges for Services	22,940,198	23,084,080	24,468,242		6%
Fees and Fines	778,785	891,846	1,380,135		55%
Interest	2,500,785	7,891,699	8,489,760		8%
Other Revenue	6,344,688	5,098,149	5,017,523		-2%
<b>Operating Revenue Subtotal</b>	<b>202,111,631</b>	<b>216,937,983</b>	<b>235,411,650</b>		<b>9%</b>
Transfers In	3,025,000	8,286,209	8,589,123		4%
Use of ARPA Funds	7,900,000	-	-		
Use of Fund Balance	5,938,226	14,357,616	10,275,685		-28%
Sale of Capital Assets	21,200	21,200	21,200		0%
<b>Total Financing Sources</b>	<b>16,884,426</b>	<b>22,665,025</b>	<b>18,886,008</b>		<b>-17%</b>
<b>Total General Fund Revenue</b>	<b>218,996,057</b>	<b>239,603,008</b>	<b>254,297,658</b>		<b>6%</b>
<b>Total Tax Revenue</b>	<b>137,010,386</b>	<b>142,984,689</b>	<b>157,708,485</b>		<b>10%</b>
<b>Non-Tax Revenue</b>	<b>81,985,671</b>	<b>96,618,319</b>	<b>96,589,173</b>		<b>0%</b>



# GENERAL FUND DETAILS





# GENERAL FUND DETAILS

(PAGES # 18 TO 28 OF THE RECOMMENDED BUDGET BOOK)

## 10 Largest Departmental Expenditures

(Personnel, Operating, and Capital)

EXPENDITURES	DEPARTMENTS	FY 2026 RECOMMENDED
2010	Sheriff	54,566,369
2100	Detention Center	43,055,189
2210	Emergency Medical Services	20,767,545
3170	Fac&Gnd Maintenance Division	14,358,932
1870	Information Technology	10,398,918
1615	County Risk Management	9,060,047
1550	Solicitor	7,418,860
1450	Administrative Magistrate	5,781,777
2400	Coroner	5,208,542
1570	Clerk of Court	4,272,038



# GENERAL FUND DETAILS (CONT)

(PAGES # 18 TO 28 OF THE RECOMMENDED BUDGET BOOK)

## 10 Highest Increase in Expenditures (%) (Personnel, Operating, and Capital)

DEPARTMENTS	FY 2025 BUDGETED	FY 2026 RECOMMENDED	% DIFFERENCE
Community and Government Svcs	99,617	349,479	251%
Geographic Information Systems	171,248	251,668	47%
Animal Care	1,425,454	1,947,129	37%
Business Service Center	491,522	651,432	33%
Information Technology	8,302,287	10,398,918	25%
Council Services	1,068,056	1,335,801	25%
New Development General Fund	328,091	407,272	24%
Human Resources	1,613,906	1,974,342	22%
Auditor	1,831,884	2,214,954	21%
Emergency Medical Services	17,222,917	20,767,545	21%

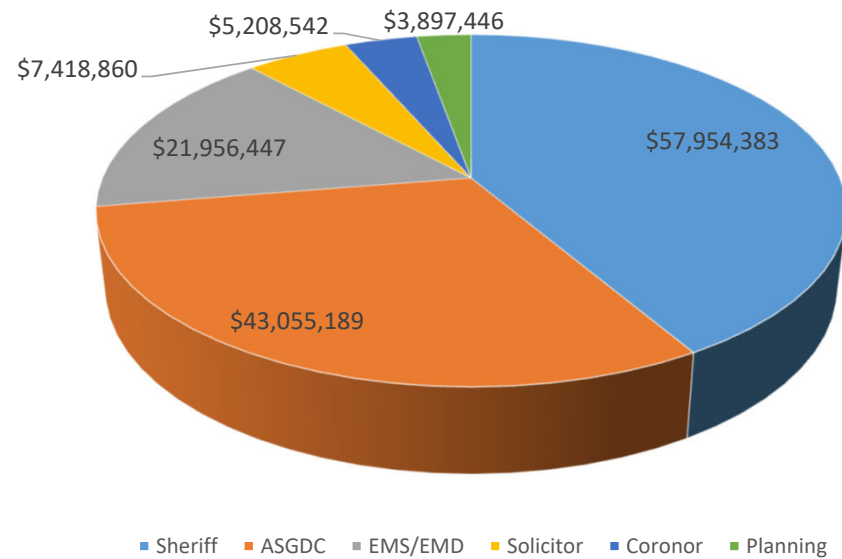
## 10 Highest Increase in Expenditures (\$) (Personnel, Operating, and Capital)

DEPARTMENTS	FY 2025 BUDGETED	FY 2026 RECOMMENDED	\$ DIFFERENCE
Sheriff	47,958,695	54,566,369	6,607,674
Detention Center	38,802,253	43,055,189	4,252,936
Emergency Medical Services	17,222,917	20,767,545	3,544,628
Information Technology	8,302,287	10,398,918	2,096,631
Fac&Gnd Maintenance Division	12,997,863	14,358,932	1,361,069
Solicitor	6,391,049	7,418,860	1,027,811
Clerk of Court	3,659,289	4,272,038	612,749
Administrative Magistrate	5,235,322	5,781,777	546,455
Animal Care	1,425,454	1,947,129	521,675
Coroner	4,739,688	5,208,542	468,854



# GENERAL FUND DETAILS

Public Safety Budget Represents 56.6% of General Fund Costs



# GENERAL FUND DETAILS (CONT)

(PAGES # 18 TO 28 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2024 BUDGETED	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2026 REQUESTED	FY 2026 RECOMMENDED
1020	Council Services	942,593	856,095	1,068,056	1,313,721	1,335,801
1080	Delegation	466,850	509,423	565,791	627,500	627,500
1154	Probate Court Advertising	-	68,103	65,000	70,000	70,000
1210	Master-In-Equity	538,692	546,591	583,543	651,396	637,626
1220	Probate Judge	1,615,666	1,661,114	1,792,554	1,966,558	1,954,156
1450	Administrative Magistrate	4,644,377	5,434,557	5,235,322	5,793,777	5,781,777
1550	Solicitor	5,569,107	5,812,026	6,391,049	7,418,725	7,418,860
1570	Clerk of Court	4,366,112	4,597,766	3,659,289	4,496,038	4,272,038
1610	County Administrator	1,414,364	1,286,039	1,691,369	1,642,372	1,626,146
1611	Public Information	635,586	728,747	824,492	760,696	740,696
1615	County Risk Management	6,663,398	9,663,772	8,916,887	9,055,225	9,060,047
1616	County Ombudsman	647,882	666,595	748,062	905,280	885,780
1635	County Attorney	1,649,188	2,852,481	1,731,842	2,416,316	1,763,816
1640	Community and Government Svcs	140,351	16,405	99,617	350,979	349,479
1680	Board of Elections & Voter Reg	4,090,652	2,561,129	3,203,378	3,265,759	2,393,561
1681	Special Election	50,000	12,294	50,000	50,000	50,000
1720	Auditor	1,685,698	1,788,526	1,831,884	2,235,349	2,214,954
1730	Treasurer	1,477,908	1,506,360	1,669,263	1,811,234	1,803,090
1735	Taxes at Tax Sales	1,050,491	932,534	1,077,664	1,106,851	1,106,851
1740	Business Service Center	438,786	416,364	491,522	650,771	651,432
1750	Assessment Appeals	7,017	382	7,017	7,017	7,017
1755	Assessor	2,360,282	2,187,924	2,689,049	3,178,998	3,124,994



# GENERAL FUND DETAILS (CONT)

(PAGES # 18 TO 28 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2024 BUDGETED	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2026 REQUESTED	FY 2026 RECOMMENDED
1808	Budget Department	791,490	914,434	996,849	981,892	975,892
1809	Finance Department	1,876,960	1,577,941	2,021,603	2,343,736	2,350,840
1811	Procurement Department	582,169	684,690	759,340	850,194	850,194
1812	Court Appointed Special Advoca	1,299,877	1,484,643	1,638,138	1,916,294	1,865,330
1813	OSBO	425,363	369,707	495,956	581,959	585,933
1820	Grants Department	265,553	250,353	410,124	488,228	488,228
1830	Register of Deeds	1,273,423	936,412	1,352,024	1,688,697	1,415,953
1840	Human Resources	1,321,690	1,232,584	1,613,906	1,974,342	1,974,342
1850	Central Services	880,408	1,003,853	1,130,253	1,252,934	1,249,029
1860	Court Administrator	1,878,745	1,976,969	2,318,120	2,728,953	2,716,933
1870	Information Technology	7,607,814	7,691,657	8,302,287	10,398,918	10,398,918
1871	Geographic Information Systems	176,548	92,512	171,248	257,248	251,668
1880	Community Development	-	14,761	-	-	-
1890	Non-Departmental	22,001,603	1,913,563	8,434,083	7,740,950	7,740,950
1891	Health Insurance	14,331,662	5,973,512	14,797,662	2,451,662	2,651,662
2001	Special Duty	2,271,605	2,286,700	1,529,253	1,581,124	1,581,124
2010	Sheriff	43,624,274	49,154,176	47,958,695	54,345,881	54,566,369
2100	Detention Center	31,974,749	36,127,413	38,802,253	36,177,160	43,055,189
2200	Emergency Services Department	876,005	916,609	1,060,648	1,292,361	1,188,902
2210	Emergency Medical Services	16,189,953	18,101,143	17,222,917	21,241,863	20,767,545
2300	Planning	1,423,178	1,032,957	1,528,021	1,633,507	1,635,108
2320	Building Inspections	1,760,808	1,460,593	2,004,341	2,262,242	2,262,338



# GENERAL FUND DETAILS (CONT)

(PAGES # 18 TO 28 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2024 BUDGETED	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2026 REQUESTED	FY 2026 RECOMMENDED
2400	Coroner	4,538,818	4,871,010	4,739,688	5,306,218	5,208,542
3000	Public Works Administration	768,912	658,063	659,806	561,575	556,920
3001	Support Services	270,468	217,363	271,660	-	-
3005	Engineering Division	341,780	274,242	256,354	324,289	308,414
3061	New Development General Fund	360,622	83,646	328,091	407,272	407,272
3062	Animal Care	1,317,395	1,212,712	1,425,454	1,940,284	1,947,129
3170	Fac&Gnd Maintenance Division	5,847,625	5,860,186	12,997,863	14,984,066	14,358,932
3172	Fac&Gnd-Facility Projects	88,262	140,881	171,147	-	-
4110	Health Department	40,034	31,108	43,418	44,618	10,610
4120	Vector Control	356,931	300,068	355,073	-	-
4500	Medical Indigent	813,475	698,714	682,124	682,124	682,124
4510	Conservation	172,756	178,112	182,423	193,814	193,814
9004	Public Defender Reimbursable	-	747	-	-	-
9110	Township Operation Reimbursable	-	785,958	-	-	-
9111	Township Concessions Reimbursable	-	151,231	-	-	-
9910	Lump Sum Agencies	2,180,000	3,478,308	3,429,726	3,164,000	3,164,000
	<b>Total</b>	<b>210,385,956</b>	<b>198,244,758</b>	<b>224,483,198</b>	<b>231,572,969</b>	<b>235,285,827</b>



# NEW POSITION RECOMMENDATIONS



# NEW POSITION RECOMMENDATIONS (REPURPOSED FROZEN POSITIONS)

(PAGE # 30 OF THE RECOMMENDED BUDGET BOOK)

DEPARTMENT	POSITION TITLE	# OF POSITIONS REQUESTED	# OF POSITIONS RECOMMENDED	SALARY PER POSITION	TOTAL SALARY	SCRS	PORS	FICA	Medical Insurance	TOTAL
Animal Care	Animal Care Officer	1	0	36,543	-	-	-	-	-	-
Assessor	Appraiser I	2	0	42,315	-	-	-	-	-	-
Assessor	Ownership Records Specialist I	1	0	38,379	-	-	-	-	-	-
Business Service Center	Revenue Inspector*+	1	0	40,294	40,294	7,479	-	3,082	17,886	68,741
Clerk of Court	Court Scheduler	4	0	51,378	-	-	-	-	-	-
Clerk of Court	Information Specialist	4	0	42,219	-	-	-	-	-	-
Coroner	Grant Coordinator	1	0	46,644	-	-	-	-	-	-
EMS	EMT Basic	6	0	41,301	-	-	-	-	-	-
EMS	Paramedic	6	0	49,004	-	-	-	-	-	-
Engineering	ROW & Easement Manager	1	0	56,698	-	-	-	-	-	-
ESD	Emergency Planner	1	0	53,995	-	-	-	-	-	-
Gov & Comm Services	EI Coordinator	1	0	51,427	-	-	-	-	-	-
Human Resources	Training Manager*	1	0	85,000	35,884	6,660	-	2,745	8,943	54,232
Human Resources	Class & Comp Analyst*	1	0	65,713	29,522	5,479	-	2,258	8,943	46,203
Information Technology	CISO*	1	0	96,972	48,088	8,925	-	3,679	8,943	69,635
Information Technology	Business Systems Chief	1	0	92,355	-	-	-	-	-	-
Ombudsman	Citizen Response Rep	4	0	38,376	-	-	-	-	-	-
Solicitor	Assistant Solicitor*+	1	0	68,916	68,916	12,791	-	5,272	8,943	95,922
	<b>TOTAL</b>	<b>38</b>	<b>-</b>	<b>997,527</b>	<b>222,704</b>	<b>41,334</b>	<b>-</b>	<b>17,037</b>	<b>53,658</b>	<b>334,733</b>





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# QUESTIONS?



Richland County  
Government

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# DEBT SERVICE RECOMMENDATIONS



Richland County Government

# DEBT SERVICE RECOMMENDATIONS

(PAGE # 32 OF THE RECOMMENDED BUDGET BOOK)

DESCRIPTION	FY2025 ADOPTED	FY 2026 RECOMMENDED
<b>General Obligation (Current)</b>		
Principal	12,770,000	9,005,000
Interest and Fiscal Changes	5,951,888	5,348,981
<b>Total General Obligation Debt (Current)</b>	<b>18,721,888</b>	<b>14,353,981</b>
<b>General Obligation (Upcoming)</b>		
Principal	N/A	7,160,946
Interest and Fiscal Changes	N/A	1,807,525
<b>Total General Obligation Debt (Upcoming)</b>	<b>-</b>	<b>8,968,471</b>
<b>Fire</b>		
Principal	425,000	435,000
Interest and Fiscal Changes	130,000	112,950
<b>Total Fire Bonds Debt</b>	<b>555,000</b>	<b>547,950</b>
<b>Special Assessment</b>		
Principal	1,400,000	1,445,000
Interest and Fiscal Changes	86,963	45,850
<b>Total Special Assessment</b>	<b>1,486,963</b>	<b>1,490,850</b>
<b>IP Revenue Bond 2019</b>		
Principal	820,000	840,000
Interest and Fiscal Changes	785,577	761,381
<b>Total Special Assessment</b>	<b>1,605,577</b>	<b>1,601,381</b>



# DEBT SERVICE RECOMMENDATIONS (CONT)

(PAGE # 32 OF THE RECOMMENDED BUDGET BOOK)

DESCRIPTION	FY2025 ADOPTED	FY 2026 RECOMMENDED
<b>Richland School District I</b>		
Principal	61,965,000	39,920,000
Interest and Fiscal Changes	7,162,795	5,212,122
<b>Total Richland School District I</b>	<b>69,127,795</b>	<b>45,132,122</b>
<b>Richland School District II (Current)</b>		
Principal	42,977,000	46,723,000
Interest and Fiscal Changes	21,868,932	20,449,352
<b>Total Richland District II</b>	<b>64,845,932</b>	<b>67,172,352</b>
<b>Recreation Commission</b>		
Principal	154,000	2,667,000
Interest and Fiscal Changes	304,016	400,430
<b>Total Recreation Commission</b>	<b>458,016</b>	<b>3,067,430</b>
<b>Riverbanks Zoo &amp; Garden</b>		
Principal	2,262,000	3,504,000
Interest and Fiscal Changes	408,190	2,002,989
<b>Total Riverbanks Zoo &amp; Garden</b>	<b>2,670,190</b>	<b>5,506,989</b>
<b>East Richland Sewer</b>		
Principal	1,304,293	696,887
Interest and Fiscal Changes	134,267	112,433
<b>Total East Richland Sewer</b>	<b>1,438,560</b>	<b>809,320</b>
<b>Transportation</b>		
Principal	11,875,000	12,470,000
Interest and Fiscal Changes	2,559,250	1,965,500
<b>Total Transportation</b>	<b>14,434,250</b>	<b>14,435,500</b>
<b>Total Debt Service</b>	<b>175,344,171</b>	<b>163,086,346</b>



# DISCUSSION AND QUESTIONS



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