



Richland County Government FY 2024 Annual Budget



Amended Version - 10/31/2023

Last updated 02/23/24





TABLE OF CONTENTS

Introduction **5**

 Leadership and Budget Team Overview 6

 Vision and Mission 7

 Richland County Council Map 8

 Transmittal Letter 9

 County History 10

 Demographics 16

 Organization Chart 20

 Fund Structure 23

 Basis of Budgeting 24

 Financial Policies 25

 Budget Process 30

Budget Overview **33**

 Executive Overview 34

 Strategic Plan 37

 Priorities & Issues 39

 Personnel Changes 40

 Fund Balances 42

Fund Summaries **43**

 General Fund 44

 Special Revenue 49

 Enterprise Fund 54

 Debt Service 59

 Millage Agencies 64

Departments **69**

 Council Services 70

 Legislative Delegation 72

 Master in Equity 74

 Probate Judge 76

 Magistrate Courts 79

 Solicitor 81

 Clerk of Court 83

 Board of Elections & Voter Registration 85

 Auditor 87

 Treasurer 89

 Sheriff 91

 Coroner 93

 County Administrator 95

 Public Information Office 97

 Risk Management 99

 Ombudsman 101

 Office of Budget and Grants Management 103

 County Attorney 105



Finance	107
Procurement	109
Court Approved Special Advocates (CASA)	111
Human Resources	113
Central Services	115
Court Administrator	117
Information Technology	119
Geographic Information Systems	121
Support Services	123
Facilities and Grounds	125
Business Service Center	127
Assessment Appeals	129
Assessor	131
Office of Small Business Opportunity (OSBO)	133
Community and Government Services	135
Register of Deeds	137
Community Development	139
Planning & Development Services	141
Building Codes & Inspections	143
Health Department	145
Richland Soil & Water Conservation	147
Public Works Administration	149
Engineering	151
Alvin S Glenn Detention Center	153
Emergency Services	155
Animal Care	157
Vector Control	159
Non-Departmental	161
Health Insurance	163
Department of Social Services	165
Victim's Assistance	166
Temporary Alcohol Permit Fund	170
Other Special Revenue Funds	173
Conservation Commission	175
Neighborhood Redevelopment	180
Economic Development	184
Hospitality Tax	188
Accommodation Tax	192
Stormwater Service	195
Road Maintenance	199
Transportation Sales Tax	203
Emergency Telephone Fund	206
Fire Service Fund	209
Solid Waste & Recycling Division	212
Utilities	217
Airport Operations	221
Richland County Library	225
Midlands Technical College	227
Columbia Area Mental Health Center	228



Richland County Recreation Commission	229
Riverbanks Zoo & Garden	231
Richland County School District One	234
Richland County School District Two	236
Capital Improvements	238
One year plan	239
Multi-year plan	243
Debt	248
Debt by Type Overview	249
Budget Ordinance	255
FY 2024 Budget Ordinance	256
Budget Presentation Award	261
G.F.O.A Award for FY 2023	262
Appendix	263
Glossary	264

INTRODUCTION



Leadership and Budget Team Overview



RICHLAND COUNTY COUNCIL

Overture Walker, **Chairman**

Jesica Mackey, **Vice-Chairwoman**

Jason Branham

Derrek Pugh

Yvonne McBride

Paul Livingston

Allison Terracio

Don Weaver

Gretchen Barron

Cheryl English

Chakisse Newton

Leonardo Brown

County Administrator

Lori Thomas, MBA, CGFO

Dr. John Thompson

Aric Jensen

Assistant County Administrators

Ashiya Myers

Assistant to the County Administrator

Abhijit Deshpande

Director, Budgets and Grants

Stacey Hamm

Director, Finance

Darlene Gathers

Assistant Director, Budgets and Grants

Oscar Rosales

Natasha Barron

Budget Analysts

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

Richland County Budget Office 2020 Hampton Street, PO box 192 Columbia, SC 29202

Telephone: 803-576-2100 Fax: 803-576-2138 Website: richlandcountysc.gov



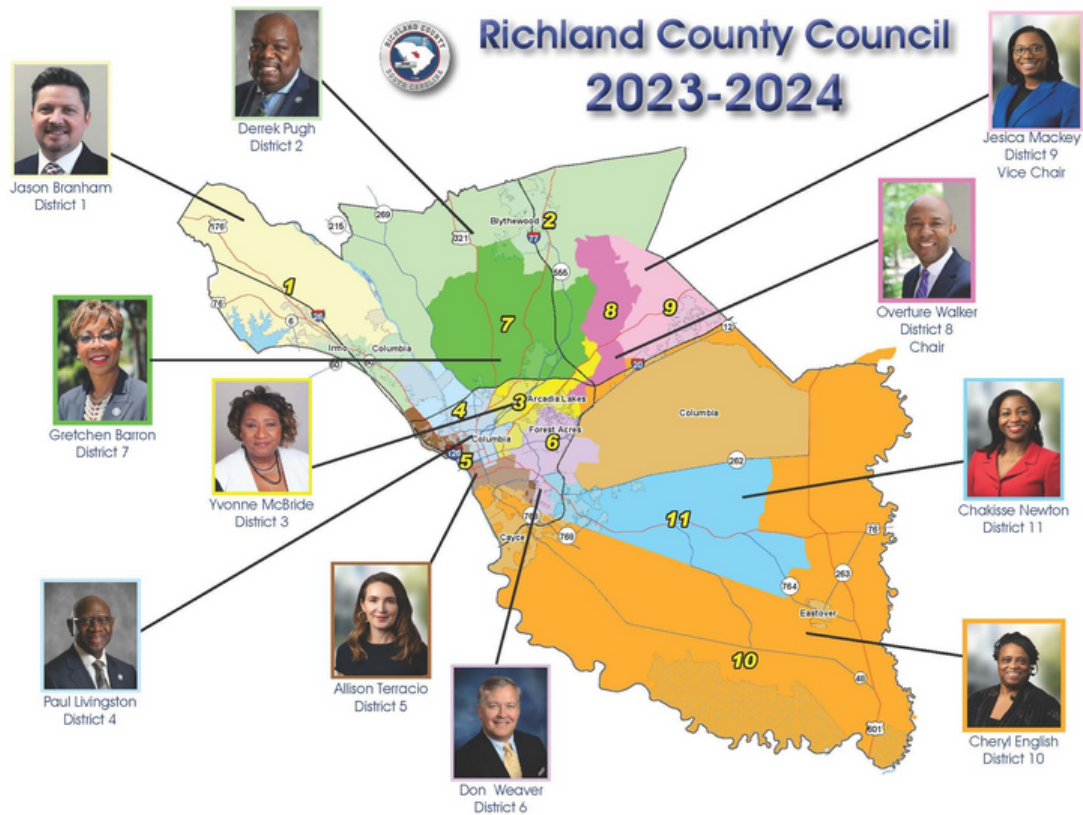
Vision and Mission



Vision Statement: “Richland County will be a leading community creating opportunities for equitable, sustainable, and meaningful growth and living for all residents. The County will be a foundation for collaboration as we learn from the past and continue to create long-lasting impacts into the future.”

Mission Statement: “The County Government is dedicated to providing exceptional public services through effective planning, proactive leadership, and inclusive governance to ensure that all residents, visitors, and businesses have equitable opportunities and improved quality of life today and in the future.”

Richland County District Map and Members - 2024



Transmittal Letter

RICHLAND COUNTY GOVERNMENT BUDGET & GRANTS MANAGEMENT

2020 Hampton St., P.O. Box 192, Columbia, SC 29202
P 803-576-2100 | F 803-576-2138 | TDD 803-576-2045
richlandcountysc.gov



January 29, 2024

All Richland County Constituents
Richland County Council
All Richland County Elected and Appointed Officials
All Richland County Employees

RE: Letter of Budget Transmittal

Respectfully, I submit the FY2024 Richland County Budget as adopted. This document characterizes the numerous hours of projection and planning by Council, all elected and appointed officials, and staff in consideration of the many services Richland County is responsible for delivering to its citizens.

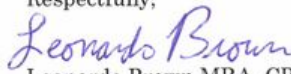
The adopted budget reflects the careful review and deliberation of budget requests from all departments, as well as meticulous analysis of initiatives compared to the anticipated financial resources for the year. The goal of this budget is to continue building trust with the community by improving service quality while maintaining the current tax rate.

Richland County Council, the Economic Development Office, and the State of South Carolina have engaged in several high-profile partnerships that will facilitate redesigning the landscape and diversifying the economy for county residents and visitors. Scout Motors, a \$2 billion-dollar project, will create 4,000 new jobs to produce electric trucks and SUVs. Cirba Solutions, a U.S. based company, will create 300 positions while investing \$335 million dollars to provide lithium-ion battery recycling and reprocessing. Additional partnerships generating long-range benefits to the local economy include FN America, LLC, Miwon Specialty Chemical USA, and Xerxes.

The FY24 Adopted Budget was developed in context with the financial policies and government best practices for fiscal sustainability. Revenues for all appropriable funds total \$1,171,959,456 representing a 10.7% increase from the fiscal year (FY) 2023 Adopted Budget. General fund expenditures are appropriated at \$6,997,314 over the anticipated revenue for the fiscal year, increasing the use of fund balance by 29% for FY 2024. Richland County has diligently invested over \$11 million dollars in employee wages, cost of living increases, and longevity pay. Rate increases were approved by County Council for business licenses, building permits, water, and solid waste fees for FY2024.

The FY2024 Adopted Budget reflects priorities for conservative fiscal management at a level that continues to provide core services to citizens, fosters good governance, produces operational excellence, ensures financial integrity, and allows for future growth while maintaining the 'AAA' bond rating.

Respectfully,


Leonardo Brown MBA, CPM
County Administrator

Efficiency . Effectiveness . Equity . Integrity



County History and Economy

HISTORY

Richland County consists of lowland and rolling sandhills that occupy a central position in the state of South Carolina. Bounded by rivers to the South, East, and West, Richland County sits on the fall line, located where boaters traveling inland from the coast encounter the first shoals and falls. Since the rivers were impassable at this juncture, the area served as a natural terminus, and resulted in settlement by Native American tribes such as the Congaree and Wateree, as well as early English travelers. These natural features coupled with the “rich bottom land” are believed to have resulted in the district’s name – “Rich Land.”



The South Carolina General Assembly established the first official boundaries of Richland County in 1785. One year later, the Assembly voted to move the state capital from Charleston to a more secure, central inland location. A site was selected in Richland County along the banks of the River. Becoming the second planned city in the history of the United States, the new capital city of South Carolina, Columbia, was born.



In 1787, the Richland County Sheriff’s Department was formed with Joel McLemore serving as the first sheriff. The department consisted of Sheriff McLemore and one deputy.

By 1790, Colonel Wade Hampton had planted the first crop of Sea Island cotton. Other planters followed, and soon the area was filled with large plantations. Most Richland County farms grew cotton; however, corn, wool, oats, peas, sweet potatoes and butter were also produced on a grand scale. Many of the agricultural providers had their own saw mills, cotton gins and grist mills.

By 1794, the courthouse was established downtown and Columbia became the county seat.

In an effort to unite South Carolinians during the wake of the American Revolution, South Carolina College was established on December 19, 1801. South Carolina leaders saw the new college as a way to promote “the good order and harmony” of the state. In 1805, four years after the college was chartered, its first structure, the Rutledge building, was erected. Classes convened that year with two faculty members and nine students. In 1906, the college was re-chartered as the University of South Carolina to become a national institution.

Richland County experienced steady growth as the County's population increased from 6,000 to approximately 15,000 by 1830. Much of the County's success was attributed to an economy based upon cotton, whose international marketability yielded vast wealth, evident by the homes left behind by plantation owners. With the advent of new technology in the 1820s, and rail service in 1842, the County proved to be a major player in the state's economic health.

During the 1850s, Columbia established itself as an urban industrial center, while the remainder of the county was dominated by agriculture. The rural population was divided by the planter elite and small farmers. In 1865, during the Civil War, much of the city was destroyed while under the occupation of Union General William Tecumseh Sherman, which forever altered the landscape of the community.

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

In 1917, the Federal government established Camp Jackson, named for President Andrew Jackson, as a basic training facility for the S.C. National Guard. Columbia and Richland County were propelled into national significance when Camp Jackson became a permanent Army garrison in 1940, and the replacement training center was renamed to Fort Jackson. Presently, the facility is the U.S. Army's main production center for Basic Combat Training.



In recent decades, suburbanization has transformed Richland County into a metropolitan hub of commerce and activity. Developed communities such as Blythewood, Irmo and Ballentine have witnessed burgeoning growth since the 1980s, while projects such as the Congaree Vista redevelopment and Main Street revitalization have brought new life to the City of Columbia. Nevertheless, Richland County has not abandoned its rural roots. Horrell Hill, Eastover and Lower Richland allow the county to preserve many of its idyllic rural settings.

Though agriculture continues to be a solid industry in Richland County, the county's agrarian roots are now juxtaposed with the City of Columbia – the state capital and second-largest city in South Carolina, as well as Fort Jackson.

Richland's close-knit urban and rural communities, beautiful rivers and lakes, award-winning hospital systems, diverse museums, vibrant music and art scene, strong military presence and numerous institutions of higher learning are why more than 415,000 people call it home. Richland County has proven, throughout history, to be a great place to live, work, and play.

Presently, Richland County's community vitality is based largely upon the diversity of its offerings. The County has made significant strides in building a more vibrant, healthy community, while strengthening economic opportunity for all residents through groundbreaking collaborations between local governments, businesses, higher education, non-profit and civic organizations.

This vitality was recognized in 2006 when Richland County became one of 10 communities across the nation to be selected for the All-America Community Award by the National Civic League. The national award, established in 1949, recognizes communities of all sizes – including neighborhoods, towns, cities, counties and regions – that have made major progress in addressing their community's most pressing needs. The award's jury noted in particular the County's effort with the Court Appointed Special Advocate (CASA) program, Palmetto Health's Richland Care Program, the Richland County GIS, the community's response to Hurricane Katrina victims, and the collaborative effort to keep Fort Jackson open during the most recent round of Base Realignment and Closings (BRAC).

Richland County represents much of South Carolina heritage with its many contributions to the state itself. As it continues to grow and prosper into the 21st century, the County will maintain its roles as a center for education, a seat of government, and a crossroads of commerce and culture.



Economy

GEOGRAPHY & DEMOGRAPHICS

Richland County is located in the center of South Carolina, surrounding the capital of the state, Columbia. Columbia's approximate location is halfway between New York and Miami. It sits at the center of the growing Southeastern market with access to Interstate 20, Interstate 26 and Interstate 77 as the major access highways. Residents enjoy being within a 2-hour drive to the beach or the mountains. The average annual temperature is 64 degrees, providing moderate winters along with hot and humid summer temperatures.

The land use is managed to preserve the heritage of the area, and recent numbers show that 14% of the County is urban and 64% forest. The urban area consists of 60% residential, 26% commercial and 14% industrial.

Richland County ranks as the most urban county in the State, and ranks 14th in the State in terms of size with 772 square miles. In 2021, Richland County had a population of 415K people with a median age of 33.8 and a median household income of \$56,137. 97.1% of the County's residents are U.S. Citizens. The largest ethnic groups in Richland County are Black or African-American (Non-Hispanic) (46.9%), White (Non-Hispanic) (41.1%), and Asian (Non-Hispanic) (2.93%).

Population growth, while originally centered in the urbanized areas of Columbia, has spread along the County's interstate corridors over time through the Northern area of the County. The local economy is a mixture of state and local governments, banking and finance, industry, health care, significant retail centers, emerging research and development and higher education.

Richland County has a number of degrees awarded annually by the University of South Carolina, Columbia College, Columbia International University, Benedict College, and Allen University. The student population is skewed towards women, with 35,986 male students and 50,832 female students. The most popular majors in Richland County are General Business Administration & Management, General Finance and Public Health.

Per Capita Income has seen growth over the past years. However, the County continues to work toward personal income growth that exceeds the inflation rate.



LOCAL ECONOMY

Economic growth has evolved from an agricultural base to the present-day service and government-oriented structure. Federal and State payrolls are major sources of revenue for residents of the County. In 2022, the County had a civilian labor force of 190,394 people with an unemployment rate of 3.3%. Of individuals between the ages of 25 to 64 in Richland County, 39.7% have a bachelor's degree or higher, which compares with 37.7% in the nation. The median household income in the County is \$56,137 and the median house value is \$175,000.

Additionally, Fort Jackson has a significant impact on Richland County's economy as the most active Initial Entry Training Center in the U.S. Army with 35,000 potential soldiers attending basic training and 8,000 advanced individual soldiers trained annually. Soldiers who have trained or worked at Fort Jackson live by the base's slogan, "Victory Starts Here." The training is provided by the 165th and the 193rd Infantry Brigades Monday through Sunday for a ten-week period.

The post has other missions, inclusive of the U.S. Army Soldier Support Institute, the Armed Forces Army Chaplaincy Center and School, and the National Center for Credibility Assessment (formerly the Department of Defense Polygraph Institute). Fort Jackson also encompasses the Army Drill Sergeant School, which trains all active and Reserve instructors.

Fort Jackson employs almost 3,500 civilians and provides services for more than 46,000 retirees and their family members. The latest facilities completed include a Basic Combat Training star base, the Army Drill Sergeant School, a dual dining facility, the Family Life and Resiliency Center and the 81st Regional Reserve Command.



The County contains the home offices of Blue Cross/Blue Shield of SC, Colonial Life & Accident Insurance Company, and Seibel's Bruce Group, Inc. Several other major companies have significant operations in Richland County, including Bose Corporation, American Italian Pasta Company, American KOYO, United Parcel Service, and Union Switch and Signal Company. Richland County recognizes the significant role every taxpayer contributes to the success of the economy.

Top 10 Taxpayers in 2022	2022 Taxable Assessed Valuation	County (And Other) Txes Paid	Rank
Dominion Energy of South Carolina	86,490,540	44,295,640	1
Sylvamo Corporation	17,646,510	8,029,586	2
Cellco Partnership	9,452,660	4,837,290	3
Blue Cross Blue Shield of SC	8,725,610	4,057,577	4
SC Telecomm Group Holdings	7,370,210	4,016,310	5
Spectrum Southeast, LLC	6,052,030	3,073,436	6
Westinghouse Electric Company	7,201,730	2,801,307	7
Mark Anthony Brewing Inc.	13,910,110	2,789,674	8
China Jushi USA Corporation	12,316,070	2,788,472	9
BellSouth Telecommunications LLC	4,815,890	2,590,963	10



MARK ANTHONY BREWING



South Carolina

NEW ECONOMIC DEVELOPMENT

Richland County is embarking upon robust economic growth in the aftermath of the coronavirus pandemic. As the second-largest populated county in South Carolina, Richland County plays an integral role in preserving the state's strong economy, low unemployment rate and stabilized taxation to draw new residents and businesses. The County has experienced a 10-year population growth rate of 7% from 2013 through 2023. Richland's long-range population forecast currently predicts a growth rate of 2% per year for the immediate future.

Over the next five years, economic development projects will continue to redesign the landscape of Richland County by diversifying the economy and bringing in new residents and visitors. The recent \$2B business collaboration between Richland County Council, Economic Development Office, and the State of South Carolina will bring **Scout Motors**, a Volkswagen affiliate, to build electric trucks and SUVs to the Blythewood Industrial Park area. The facility will spread across 1,100 acres with production slated to begin in 2026. Upon completion of the venture, the local and state economy will benefit from the over 4,000 new jobs the project will yield.



Cirba Solutions is a U.S. based company investing \$335 million in the first phase of a lithium-ion battery recycling and reprocessing facility in Richland County's Pineview Industrial Park. The development will become the flagship facility on over 200 acres at the industrial park in the Lower Richland region. Cirba Solutions is the latest addition to the industrial park, which is also home to the fiberglass manufacturer Jushi USA, Miwon Specialty Chemical USA, Inc., and Mark Anthony Brewing, the maker of White Claw hard seltzer. Cirba Solutions aims to begin operations by the end of 2024 bringing 300 new jobs to the County. Additional phases of the project will transpire through 2027 to include an operational footprint of over 400,000 square feet.

FN America, LLC, the U.S. subsidiary of F.N. Herstal, S.A. and a global firearms manufacturer is making an \$18 million investment to create 102 new jobs in Richland County. The existing operation located in the Northeastern part of the County will add 40,000 square feet of manufacturing capacity, office space and a design center of excellence. As a major partner with the U.S. Department of Defense, FN America's primary business focuses on the design and production of a wide range of small arms, including lightweight and medium machine guns.

Xerxes, a subsidiary of Shawcor LTD., is establishing its first South Carolina operation in Richland County. The facility will be located in the Blythewood area, expanding the company's capability to deliver market-leading underground fuel and water storage tanks. The project will be populated in phases and is expected to be operational by the end of 2024. Levels of production are projected to approach normalization by 2026. Xerxes will create 80 new jobs in the County while positioning the County toward the U.S. customer base and future expansion to serve the U.S. market with underground storage tanks.

Mark Anthony Brewing is one of the largest development projects in Richland County. The \$490 million project conducted its grand opening of the 1.3 million square foot brewery in May 2022. The facility includes 33 miles of roof framing and racks, 27 miles of stainless steel piping, 56 massive stainless steel tanks, and 126 tons of concrete. Currently the 4th largest brewer in the United States, this new state-of-the-art production facility employs more than 300 people.



Photo: Columbia Regional Business Report

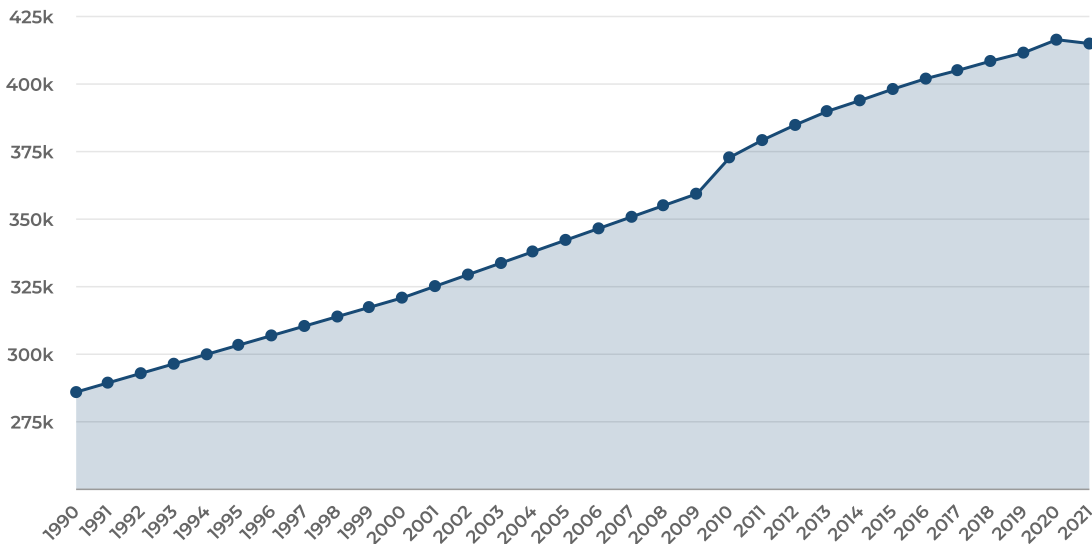
Population Overview



TOTAL POPULATION
414,719

▼ **.3%**
vs. 2020

GROWTH RANK
28 out of **47**
Counties in South Carolina



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

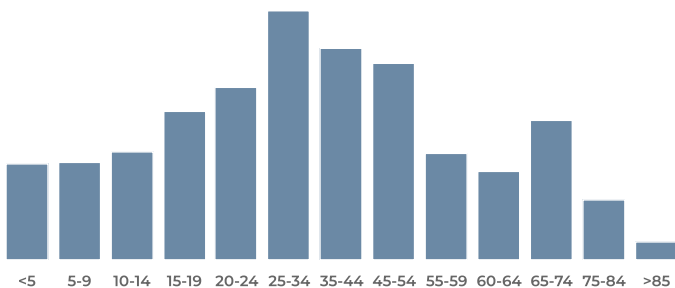


DAYTIME POPULATION
447,416

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

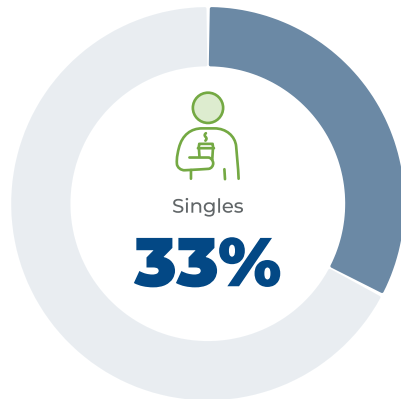
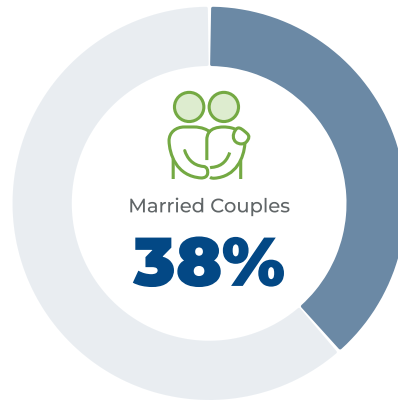
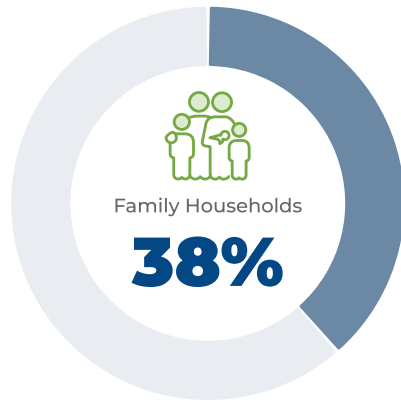
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

160,231

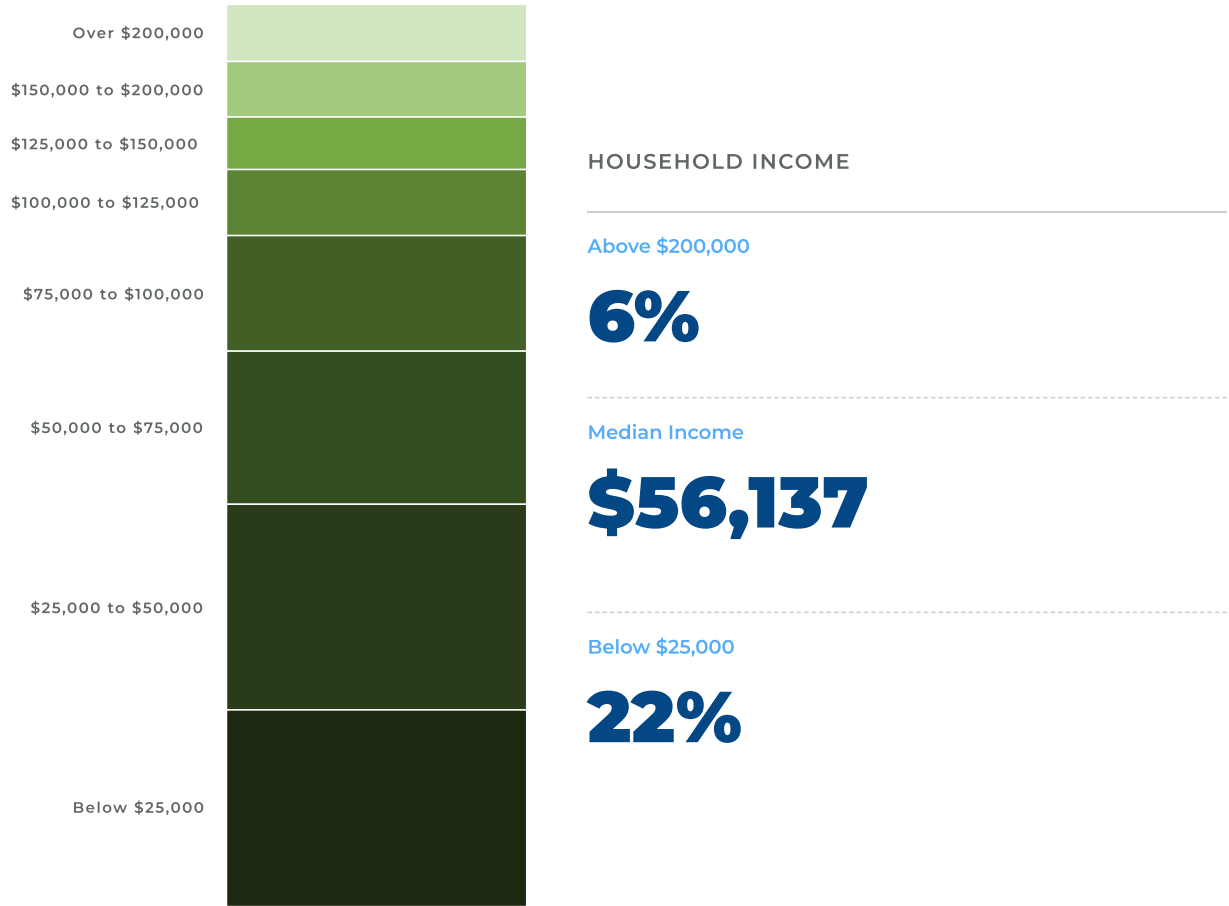
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



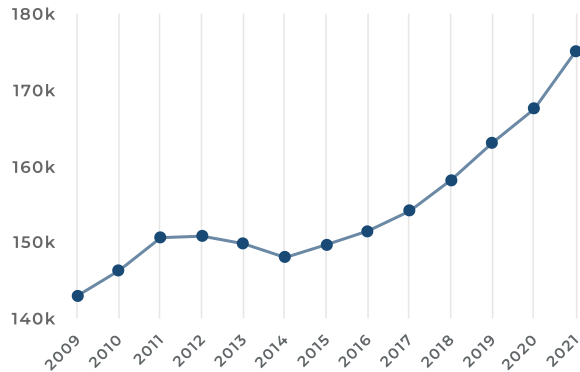
** Data Source: American Community Survey 5-year estimates*

Housing Overview



2021 MEDIAN HOME VALUE

\$175,100

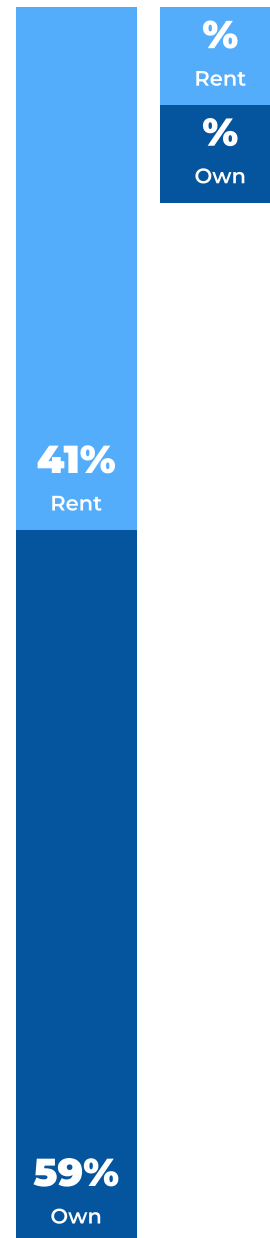


* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

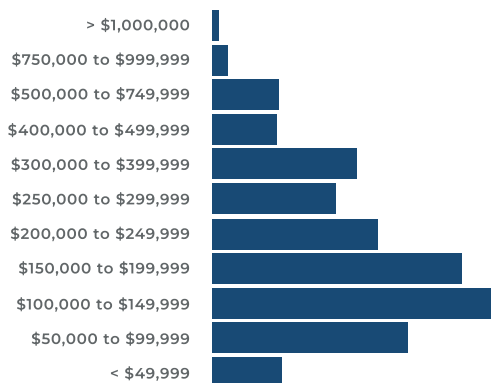
HOME OWNERS VS RENTERS

Richland

State Avg.



HOME VALUE DISTRIBUTION

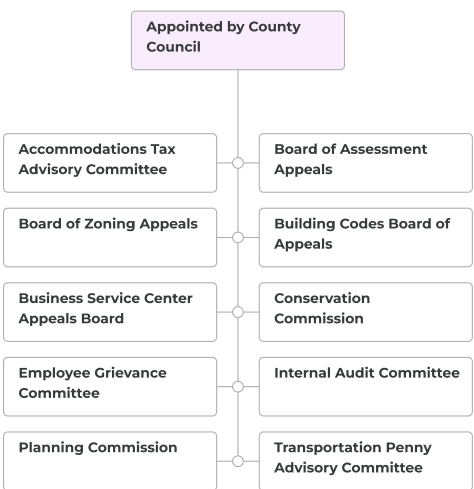
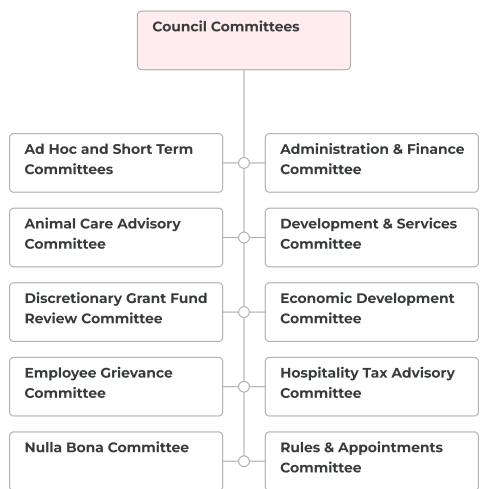
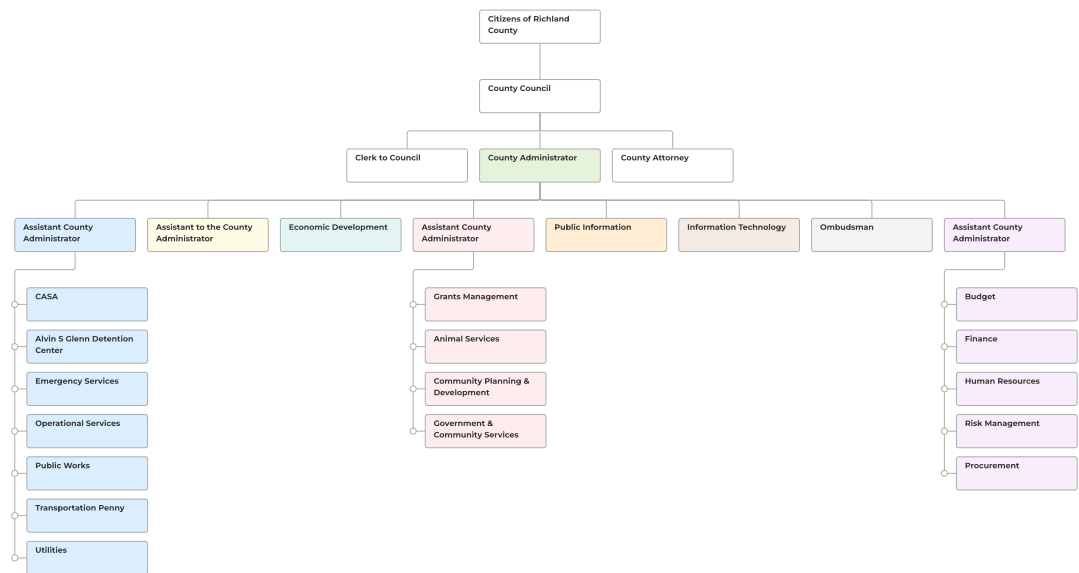


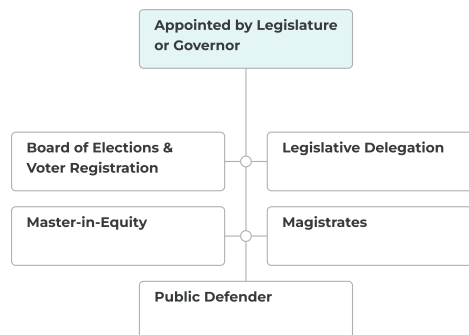
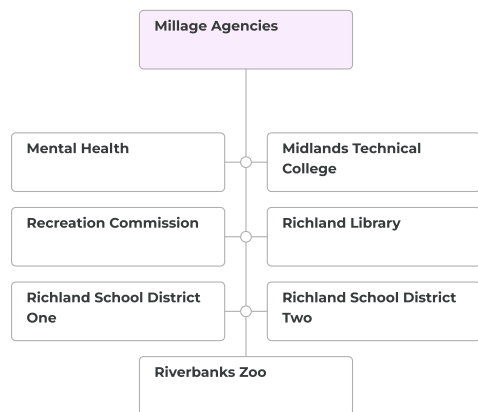
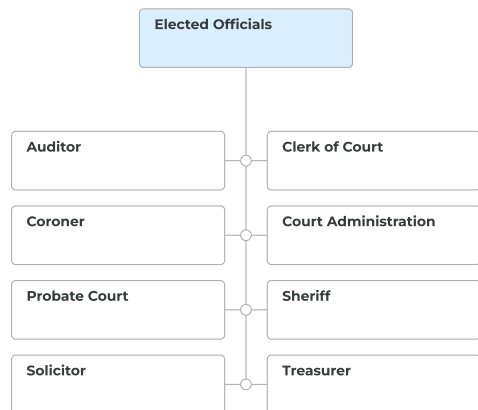
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

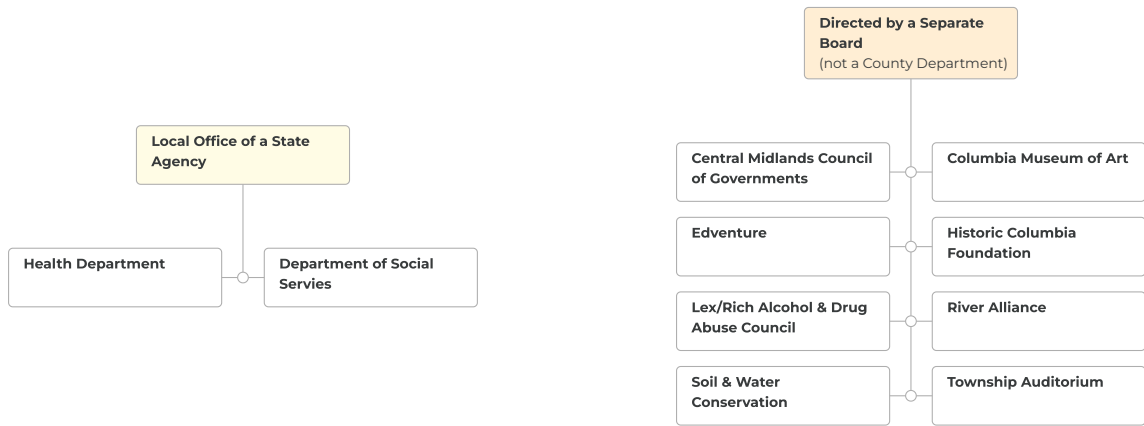
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



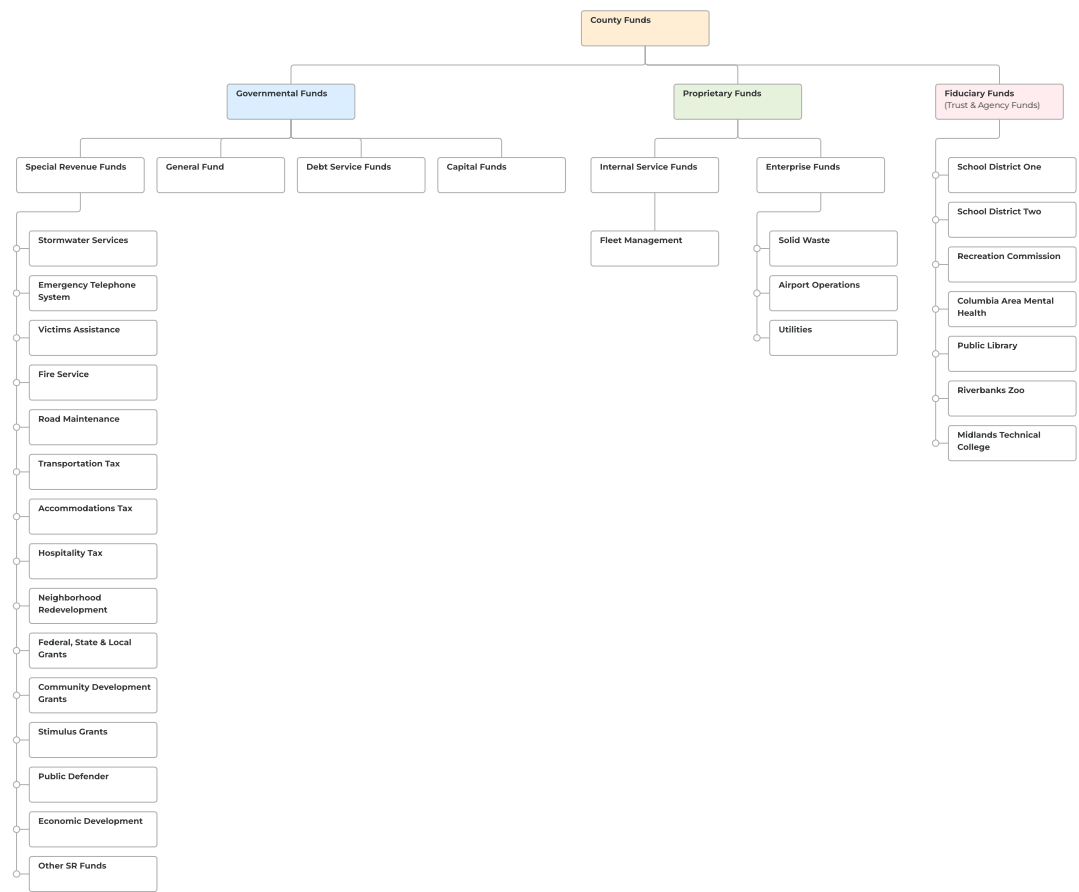
Organization Charts







Fund Structure



Basis of Budgeting

BASIS OF BUDGETING

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

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

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

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

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

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

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

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 details can be found on the accompanying pages.

Financial Policies

FINANCIAL POLICY OVERVIEW

Richland County Council is accountable to its citizens for the use of public dollars. Our resources must be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. The following financial policies have been adopted by County Council and are intended to:

- Establish the framework for fiscal planning and management;
- Set guidelines against which current budgetary performance can be measured;
- Create a standard evaluation of proposals for future programs;
- Identify decisions that will achieve the financial stability required to accomplish the County's goals and objectives;
- Improve the County's fiscal stability by helping County Council plan fiscal strategy with a consistent approach;
- Correspond to provisions found in the state statutes & complement professional standards established by GASB & GFOA.

While the adopted policies are a guide to decision-making, results will be determined based on the level of compliance. Adherence to the adopted financial policies will promote sound consistent management, which can lead to improved financial stability and lower cost of capital for the County. The policies are organized in three major sections: Financial Planning Policies, Revenue Policies, and Expenditure Policies.

Financial Policies

A. Balanced Budget

The County will live within its means. All departments supported by the resources of this County must function within the limits of the financial resources identified or available specifically to them.

1. The County shall annually adopt a balanced budget where operating revenues are equal to operating expenditures. Budgets will not exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.
2. Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually, focus on a three-year horizon, but include a five-year outlook.
3. Current General Fund expenditures and subsidy appropriations are to be made against current revenue sources and not dependent upon uncertain reserves or fluctuating prior cash balances.
4. Special Revenue Funds are supported by special levies and fees, etc. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds nor be subsidized by other funds, except as required or permitted by program regulations.
5. Enterprise Funds are expected to be self-supporting entities through revenue generated from charges and user fees. The County will conduct annual reviews of its fee structure, charges for services, and other operating revenues and expenditures.
6. Current operating results for all funds shall be reviewed annually during the budget process. Recommended revenues and/or expenditures shall be adjusted for any expected or realized negative operating results in the current budget process.

B. Long-Range Planning - Capital Management Policies

A five-year Capital Improvement Plan (CIP) will be developed and updated annually including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$50,000 and having a useful (depreciable) life of four years or more.

1. The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
2. Proposed capital projects will be reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) and overall consistency with the County's goals and objectives. Financing sources will then be identified for the highest-ranking projects prior to request for approval.
3. The County will maintain or increase the use of pay-as-you-go funding, and will avoid the use of long-term debt for small projects (less than \$100,000) or those with a useful life of less than 20 years.



4. The first year of the five-year CIP will be the basis for the fiscal year appropriations during the annual budget process. If new project needs arise during the year, a mid-year budget ordinance identifying both the funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects.
5. Any excess funds available once the project scope has been completed will first be utilized to pay down the associated debt service. Other uses may be considered but will require the re-appropriation by council for additional projects.
6. A project monitoring team chaired by a representative from the County Administrator's office and including all project managers for active projects will periodically review progress, issue progress reports, and coordinate new project resolutions and ordinances with the Finance Office during the fiscal year.
7. Pay-as-you-go Capital Improvement Plan (CIP) financing should account for a minimum of 25 percent of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than County debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc.

Revenue Policies

A. Revenue Diversification

The County will strive to diversify its revenues in order to maintain needed services during periods of declining economic activity through the following practices.

1. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives ("effectiveness criteria") and in terms of value received for dollars allocated ("efficiency criteria"). The process will include a diligent review of programs by staff, management and County Council.
2. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
3. Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

B. Fees and Charges

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

C. Use of One-Time/Unpredictable Revenues

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

EXPENDITURE POLICIES

A. Debt Capacity, Issuance, and Management Policies

1. The net debt of the County is statutorily limited to eight percent of the assessed valuation of taxable property within the County. The County will utilize a self-imposed ceiling of 6%.
2. The County will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
3. The County will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life when it is not practical to be financed from current revenues.
4. Debt payments shall not extend beyond the estimated useful life of the project being financed. The County will keep the average maturity of general obligation bonds at or below twenty years, unless special circumstances arise warranting the need to extend the debt schedule to twenty-five years.
5. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
6. An analysis showing how the new issue combined with current debt impacts the County's capacity and conformance with County debt policies will accompany every future bond issue proposal.



7. All County debt service fund balances shall maintain a level to cover eighteen months of required expenditures to service debt.
8. County Debt Service costs should not exceed 25% of the County's operating revenue in order to control fixed costs and ensure expenditure flexibility. Special Purpose Districts' debt service is not included in this calculation because it is paid by district property owners.
9. Debt financing should not exceed the useful life of the infrastructure improvement with the average bond maturities at or below ten years.
10. A ratio of current assets to current liabilities of at least 2:1 will be maintained to ensure the County's ability to pay short-term obligations. (The current ratio is the ratio of current unrestricted assets to current liabilities).
11. The county auditor will prepare a schedule of funds required, by bond or note category, to meet bond principal and interest requirements for the ensuing year. This schedule will be made available to the county administrator, in accordance with the budget calendar adopted by council.
12. Enterprise Fund projects are formulated and undertaken on a self-sustaining basis; no General Obligation (GO) capacity shall be obligated for enterprise projects. The exception will be when it is determined that the County may have received a cost benefit by issuing GO bonds. In all cases, those issues will be backed by the revenue of the system.
13. All interest earned from bond proceeds or other capital projects funding will be limited to use toward funding changes to the bond financed CIP, as approved by County Council or transferred to debt service and used to reduce the terms of payback.

B. Reserve Funds / Stabilization Funds

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

1. General Fund: The minimum undesignated General Fund balance should be maintained at a level sufficient to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. As a financial goal, the General Fund balance for Governmental Accounting Standards Board (GASB) #34 reporting purposes should equal a minimum of 20% and maximum of 35% of the total audited General Fund expenditures for the previous fiscal year. The cash portion of the reported General Fund balance should equal at least 4 months operating expenditures. Currently, General Fund operating expenditures average \$13.8 million 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.
2. Self-Insurance Reserves will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the County's property, liability, and health benefit risk. A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels, which will be approved by Council. Richland County is to be self-funded against tort claim liability and shall not carry an excess liability insurance policy as of July 1, 2005. Funding shall be established through the annual automatic re-budgeting of the County Self-Funded account. The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only to cover tort liability claims against the County. This shall increase the original appropriated budget and shall not require a separate budget amendment.
3. Enterprise Reserves will be maintained to meet three objectives:
 - a. Ensure adequate funding for operations
An undesignated operating reserve will be maintained at a minimum of 60 days budgeted system operating expenditures to provide sufficient expenditure flexibility based on the current economic environment.
 - b. Ensure infrastructure repair and replacement
Replacement and Extension Reserve will be maintained to meet the minimum requirement of 2% of all tangible assets of the system to ensure replacement of water and sewer infrastructure.
 - c. To provide working capital while providing a reasonably level rate change for customers.
In addition, Working Capital will be funded based upon a multi-year financial plan to provide adequate cash for water and sewer capital improvements and to level the impact of rate increases upon our customers.

4. Special Revenue Operating Reserves will be maintained at a minimum of 60 days of budgeted system operating expenditures to provide sufficient expenditure flexibility based on the current economic environment.

5. Contingency Reserves may be determined annually by reserving up to 3% of operating funds in the General Fund to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds, and subject to County Council approval. These funds, if allocated, will be restored in the next fiscal year.

6. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements.

C. Operating/Capital Expenditure Accountability

1. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to ensure compliance with policy, sunset provisions will be required in all grant program initiatives and incorporated into other service plans, as appropriate.
2. The budget process is intended to weigh all competing totals for County resources, within expected fiscal constraints. Totals for new, ongoing programs made outside the budget process will be discouraged.
3. Addition of personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.
4. Grant funding will be considered to leverage County funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, County resources will be substituted only after all program priorities and alternatives are considered during the budget process.
5. Alternative means of service delivery will be evaluated to ensure that quality services are provided for our citizens at the most competitive and economical cost. Departments, in cooperation with the County Administrator, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.
6. The County will follow an aggressive, consistent, but sensitive to the circumstances policy of collecting revenues to the limit of our ability. The collection policy goal will be for all adjusted uncollectible accounts to be no more than .5 of 1% of the total County revenue being adjusted for bad debts annually.

D. Financial Reporting Policies

1. The County's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles and standards of GASB and GFOA.
2. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included in the County's published Annual Comprehensive Financial Report (ACFR).
3. The County's ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
4. The County's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.
5. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

E. Special Revenue Fund - Accommodation Tax

1. The first \$25,000 of accommodation tax receipts are transferred, without restriction, to the County's General Fund; the remainder is held in a statutorily defined "tourism promotion fund."
2. From the "tourism promotion fund", 30% is paid to a non-profit agency or agencies designated by the County for the conduct of an ongoing tourism promotions program; an additional 5.0% is transferred, without restriction, to the County's General Fund; the remainder must be spent for the provision of facilities and services to serve the tourist population, and for the promotion of the arts.
3. County policy provides additionally, that the County shall maintain its portion of accommodation tax receipts identified in #45 above in the "tourism promotion fund" as restricted fund balance to a level of \$100,000 to

support cash flow needs of the fund. All funds above \$100,000 shall be transferred annually to the general fund without restriction.

4. 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.

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

1. Enterprise Funds
 - a) All funds shall be supported by their own rates and not subsidized by other funds. Rate structures should include the review and coverage for all debt service requirements and non-cash expenditures (depreciation).
 - b) All funds will pay their fair-share of overhead services provided by the General Fund.
2. Special Revenue Funds
 - a) All special revenue funds are designed to fully fund the program and shall maintain a fund balance of a minimum of 60 days of budgeted system operating expenditures to provide contingency funding for costs associated with the on-going operation.

BUDGET TRANSFER POLICY

A. Purpose

1. To define parameters for the reallocation of budgetary resources from one line item object code to another to increase its budgeted amount;
2. To encourage strategic allocation of financial resources by department directors;
3. To comply with the external auditor's recommendation of limiting the number of budget transfer requests throughout any given fiscal year.

B. Authority:

1. Department directors or their designee will have the authority to request budget transfers.

C. Amount:

1. Transfers must be in whole dollars and must be a minimum of \$50.
2. Transfers in excess of \$100,000 require prior approval from the Office of Budget and Grants Management.
3. Transfers in excess of \$200,000 require notification to the County Administrator's Office.

D. Restrictions:

These restrictions are to encourage strategic thinking by reallocating financial resources to those object codes where they are historically expended and to reduce the number of overall transfers.

1. Funds may not be transferred from personnel line items such as Salaries and Wages without the expressed approval from the Office of Budget and Grants Management;
2. Funds may not be transferred from operating accounts 521600, 521700, and 521900;
3. Budget Transfers must have the appropriate justifications and, if applicable, supporting documentation;
4. Budget Transfers with a description such as the "default" or "re-budget" will not be approved. A brief description must be included;
5. Funds may not be transferred from the matching grants 5282 and 5382 object codes unless used for grant related items;
6. Budget Transfers between departments are not permitted without expressed approval from the Office of Budget and Grants Management;
7. Budget transfers are permitted only for the first 45 business days of the fiscal year. After 45 business days, transfers will be permitted once per quarter on designated days as determined by the Office of Budget and Grants Management (beginning July 1, 2019);
8. Budget transfers will not be authorized after June 1st of each fiscal year.

Budget Process

Background

Pursuant to Title 6 of the SC State Code of Laws, County Council is responsible for approving a budget for the ensuing fiscal year adequate to fund the operation and programs of the County. This memorandum transmits a summary of the policies adhered to for the development of the budget of Richland County Government, including the following:

- Narrative of a step-by-step budgeting process (including review and approval);
- An outline of individuals involved in the budgeting process (including review and approval);
- The timing/frequency of the steps in the budgeting process (including review and approval); and
- The specific internal controls utilized via the budgeting process

Budget Development (Step-by-Step Process)

The budget adoption process consists of four distinct phases: planning, preparation, review, and adoption. Budgeting occurs throughout the year; however, the development thereof begins in October and ends in July. The eight-month development follows the internal budget calendar (as listed below), includes an internal review of the prior year's budget issues as well as considers those comments from the review of the previous year's budget document by the Government Finance Officers Association (GFOA).

In conjunction with the prior year review, revenue estimates are formulated to identify the availability of resources and to set broad limits of budgetary possibilities. This includes the review of current County finances, local and regional economic conditions, and the re-examination of key local economic indicators.

In addition to the internal budget calendar, staff provides the County Council with an external calendar to provide "high-level" guidance for establishing its fiscal policy.

Budget Guidance via the County Administrator

The budgeting process commences with an administrative memorandum from the County Administrator which transmits key guidelines to County department directors and elected/appointed officials to facilitate the preparation of and subsequent allocation requests to the County Council. This serves as the budget "kick-off," concluding with the preparation of departmental budget targets, instructions, and historical financial data.

Personnel services account for over 70% of the General Fund budget; therefore, it is a top priority in target development and is considered a fixed obligation. Target allocation provides full funding for all current positions and a modest increase in operating costs. All capital requests are subject to an annual justification process and are not based upon prior year appropriations.

Department Budget Request

Following delivery of the budget instructions and opening the Budget Module to the County's departments and elected/appointed officials, departments are required to develop their respective budget requests consisting of detailed expenditure estimates by line item and supporting narrative information. When expenditure needs exceed the target allocation or historical level, departments must submit a justification by line item of those requests for new, additional funds. If the department has associated revenue collections, projections for these sources for the upcoming year are also required. The County also funds outside agencies through various sources, which include Accommodation Tax and Hospitality Tax. Outside agencies' funding requests are due by early February.

All department directors and elected/appointed officials provide budget requests via the newly implemented Budget Module. Budget Office staff compiles the information then forward it to the Budget Review Committee for ranking from late February - mid March. Once finalized, Budget Office staff prepares the recommended budget book to be transmitted to the County Administrator. Finally, the recommended budget is then transmitted to County Council.

Below is the schedule of the Budget Planning & Preparation phase:

BUDGET PLANNING & PREPARATION TIMELINE	
OCTOBER - APRIL	Staff performs analysis of 5 year past budget trends and performs revenue projections; memo transmitted to departments in October outlining budget parameters
JANUARY	Departments formulate budget requests in the newly implemented Budget Module; all requests are due by the end of January
FEBRUARY-MARCH	The Budget Review Committee reviews departmental requests and rank requests
FEBRUARY	Outside Agency Funding requests due to Office of Budget and Grants Management

Budget Review Phase

From February through mid March, the Budget Review Committee reviews all the budget requests while the Office of Budget and Grants Management staff prepares historical financial data for comparison. The intent is to present a balanced budget to the County Administrator by mid-April for his/her review and transmittal to County Council.

Budget Review Committee (Committee) Process

The Budget Review Committee includes County staff from various departments. The committee is tasked to: (a) review department budget requests and rank them according to priority; and, (b) recommend a suggested funding level.

Below are the following “core” groups of the committee:

- Public Works/Infrastructure
- Constituent Services/Appointed/Elected Officials
- Community Services
- Internal Support (Office of Budget and Grants Management)

The committee is divided into groups or teams according to the number of reviewers necessary for the various funds. A complete list of county departments is categorized based upon associated Fund assignments, then each Fund is assigned to a group or team of committee members. For example, because the General Fund has many departments, several members are assigned to its team to review the department budget requests. Each team is responsible for departments belonging to the General Fund, Special Revenue Funds, and/or Enterprise Funds. Departmental request worksheets are distributed for evaluation to each committee member based on the assignment of departments to that team. Concurrently, the Office of Budget & Grants Management staff reviews and prepares historical financial data for comparison and trend analysis.

Recommended Budget

Once the Committee submits its rankings and recommendations to the Director of Budget & Grants Management, the submission and the Office of Budget and Grants Management staff’s analysis and data input are used to compile the Recommended Budget Book presented to the County Administrator for review. The County Administrator conducts a detailed review with the Assistant County Administrators, Assistant to the County Administrator, and the Director of Budget and Grants Management. Additionally, follow-up meetings are organized with department directors and elected/appointed officials to discuss the recommendation. Finally, the recommended budget is then transmitted to County Council for first reading no later than early May.

Below is the schedule of the Budget Review Phase:

BUDGET REVIEW TIMELINE	
FEBRUARY - MARCH	Council liaisons and County Administrator conduct planning meetings with millage agencies
MARCH	County Administrator and budget staff conduct executive reviews of budget estimates with each department director during individually scheduled meetings
LATE APRIL	Administrator notifies department directors and elected/appointed officials of the recommended budget
MAY	County Council work sessions to review all aspects of the recommended budget

Approval of the Recommended Budget by County Council

Once transmitted to County Council, budget work sessions and budget readings are held during April through July. During these work sessions and reading, the Council examines all line items of each County department. The County Administrator and the Director of the Office of Budget and Grants Management attend each meeting to provide any requested details. Once final revisions are made, County Council adopts the annual budget and appropriates funding for the subsequent fiscal year.

Below is the schedule of the Budget Adoption Phase:

BUDGET ADOPTION TIMELINE	
MAY	Presentation of Administrator's Recommended Budget and First Reading of Budget and Millage Ordinance
MAY	Public Hearing of Budget and Millage Ordinance
MAY	Second Reading of Budget and Millage Ordinance
JUNE	Third and Final reading of Budget Ordinance For Fiscal Year (millage ordinance not finalized until October). Council clinched minutes of the meeting for Budget.



BUDGET OVERVIEW

Executive Overview

Guiding Principles

FY 2024 serves as the blueprint for the County to achieve its mission to provide excellent, effective, and efficient constituent services. The following County Council priorities directed the development of FY 2024:

1. Core Services are services that encompass the core public responsibilities of County Government, and include provisions for public safety, transportation, infrastructure and tax assessment and collection.
2. Constituent Services are services that influence the well-being or quality of life for the County's residents. This area was a major initiative for the County as the budget was developed with a focus on the standard of living for the County's residents, and included provisions for access to education, housing, jobs, goods and socioeconomic mobility.
3. Special interests are those areas within the budget that are strategically designed in a manner that facilitate solutions to address challenges faced by specific communities and areas within the County.
4. Economic Development, quite simply, is budgetary efforts to increase job growth within the County by embracing the assets in the County inclusive of the County's uniqueness as a mix of rural and urban communities, its central portion of the State, home to the State's Capitol City and its many institutions of higher education.

Budget Development Approach

FY 2024 is a strategic approach to implementing fiscal policies that are in accordance with the County's core mission to provide quality services to its constituents in an efficient and effective manner. In effect, the budget represents a citizen centric partnership. As taxpayers, County residents assume a level of ownership in this organization; similarly, County Council, Elected / Appointed Officials, and County staff assume a level of ownership of this organization as stewards of the taxpayers' dollars. This creates a partnership between this organization and the citizens it serves.

FY 2024 totals \$1,173,715,988

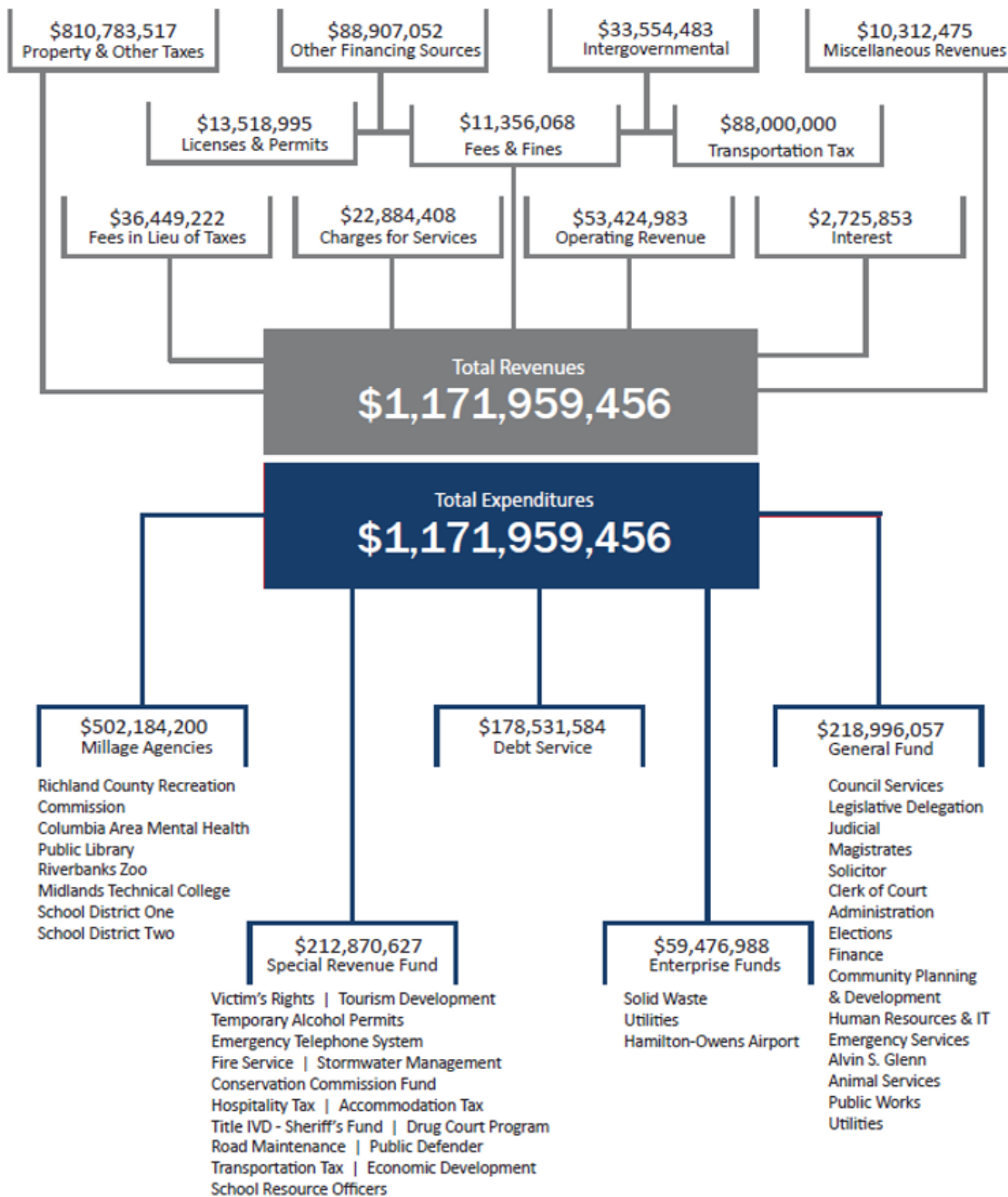
Below is a breakdown of the projected total County revenue as compared to total County expenditures for FY 2024 by source category.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	% CHANGE
GENERAL FUND	\$ 198,666,203	\$ 205,716,853	\$ 218,996,057	6.46%
SPECIAL REVENUE FUNDS	\$ 187,254,685	\$ 223,425,611	\$ 214,657,159	-3.92%
DEBT SERVICE	\$ 171,048,179	\$ 179,154,420	\$ 178,431,584	-0.40%
ENTERPRISE FUNDS	\$ 54,978,110	\$ 56,197,916	\$ 59,476,988	5.83%
MILLAGE AGENCIES	\$ 468,983,982	\$ 484,646,352	\$ 502,184,200	3.61%
TOTAL	\$ 1,080,931,159	\$ 1,149,141,152	\$ 1,173,715,988	2.14%

Funding for County operating costs is generated from a variety of sources. Below is a breakdown of the projected total County revenue and expenditure for FY 2024 by source category.



FY 2024 ANNUAL BUDGET



FY 2024 Appropriated Budget Compared to FY 2023 Amended Budget

- Total appropriated expenditures for 2024 (excluding capital projects, grants, and millage agencies) are \$669.7 million or a 13 percent (\$85.2 million) increase from 2023 total appropriated expenditures; this is mainly due to a larger increase in budgeted expenditures for General and Special Revenue Funds.
- General Fund appropriated expenditures for 2024 are \$218.9 million or a 10.7 percent (\$21.6 million) increase from 2023 appropriated expenditures. The significant increase is due to the implementation of a new compensation plan.
- Special Revenue Funds appropriated expenditures for 2024 are \$212.8 million or a 33.1 percent (\$52.9 million) increase from 2023 appropriated expenditures. The significant increase is due to an increase in Transportation.



- Debt Service Funds appropriated expenditures for 2024 are \$178.4 million or a 4.1 percent (\$7.1 million) increase from 2023 appropriated expenditures.
- Enterprise Funds appropriated expenses for 2024 are \$59.4 million or a 6.3 percent (\$3.5 million) increase from 2023 appropriated expenses. Fees have been raised to match rising expenses.

Strategic Plan

In November 2021 and January 2022, the County Council engaged in strategic planning workshops with Senior Administrators and select staff members to formulate the county's new strategic plans with updated goals and objectives. The Richland Council adopted its new Strategic Plan in June 2022.

The participants of the strategic planning workshop identified core values to define what the County Council's collective belief is and words that describe how these beliefs influence their vision and mission. These five core value words and their descriptions were amended from the Richland County 2009 Strategic Plan. The graphics below explain Richland County's amended values.



The Richland County 2022 Strategic Plan contains six (6) strategic goals and a total of twenty-eight (28) individual objectives associated with each of these goals. The strategic goals, with supporting objectives listed in the priority order, include the following:

STRATEGIC GOALS

- 1) Foster Good Governance
- 2) Invest in Economic Development
- 3) Commit to Fiscal Responsibility
- 4) Plan for Growth through Inclusive and Equitable Infrastructure
- 5) Achieve Positive Public Engagement
- 6) Establish Operational Excellence

GOAL 1 – Foster Good Governance

- 1.1 Develop realistic and achievable goals
- 1.2 Create a shared vision with agreement by County leadership
- 1.3 Establish metrics for accountability in implementing the strategic plan
- 1.4 Reevaluate strategic plan and adjust as needed
- 1.5 Collaborate with other governments

GOAL 2 – Invest in Economic Development

- 2.1 Create high-paying jobs from planning growth and strategic economic development projects

- 2.2 Evaluate the community-specific capacity for additional shopping and amenity recruitment
- 2.3 Promote and support a regional and state Economic Development Team

GOAL 3 – Commit to Fiscal Responsibility

- 3.1 Align budget to priorities and seek alternative revenue sources
- 3.2 Establish process to prioritize initiatives to align with available resources.
- 3.3 Balance budget with projects that do not affect minimum thresholds

GOAL 4 – Plan for Growth through Inclusive and Equitable Infrastructure

- 4.1 Establish plans and success metrics that enable smart growth
- 4.2 Coordinate departments to prepare for planned growth in areas by providing water, sewer and roads in necessary locations
- 4.3 Create excellent amenities and facilities
- 4.4 Provide equitable living and housing options

GOAL 5 – Achieve Positive Public Engagement

- 5.1 Champion the organization and County wins
- 5.2 Foster positive public relationships to allow us to “tell our own story”
- 5.3 Complete and celebrate penny projects to create excitement in the community
- 5.4 Develop a community engagement plan
- 5.5 Ensure residents have a clear understanding of what County Government functions are and are not.

GOAL 6 – Establish Operational Excellence

- 6.1 Establish competitive employee compensation
- 6.2 Encourage investment in employee and County development
- 6.3 Modernize employee technology
- 6.4 Address employee-related matters to create a more desirable workplace
- 6.5 Develop metrics of accountability for the strategic plan to achieve and maintain excellence
- 6.6 Create reporting dashboards
- 6.7 Address current and future resource needs
- 6.8 Define and develop a plan to ensure equitable services for all citizens that promotes diversity and inclusion

Priorities & Issues

FY 2024 HIGHLIGHTS

Fund Balance Strength: FY 2024 continues the County's policy of adhering to the GASB standard of maintaining a minimum of at least 20% in Unassigned Fund Balance Reserves.

Conservative Revenue and Expenditure Projections: During the past year, the County has achieved economic growth and increased demands for services. County revenues projected a double-digit percentage increase for FY 2024 at \$1,171,959,456 for all appropriable funds, a projected increase of 11%. General fund appropriations were \$218,996,057, a budgeted increase of 10.7% over FY 2023. The general fund FY 2024 budget projected expenditures over estimated revenue of \$7,397,314. Therefore; the budgeted use of fund balance for FY 2024 was increased to \$5,938,226 from \$4,603,503 in FY 2023, a 28.99% increase. The County exercised extreme prudence in its budgeting analysis and preparation to ensure the essential functions of government would be carried out regardless of the unknown impacts of the pandemic while maintaining the fiscal position of the County so as not to impact the Aaa credit rating.

Review of the budget will reveal an expenditure plan that provides for the following noteworthy initiatives that are consistent with the County Council priorities:

Improved Core Government Services

- **Workforce Development, Staffing Retention, Succession Planning:** The County aims to maintain employees that are dedicated and committed to delivering operational excellence. The Council approved a 4% Cost of Living increase for Richland County employees. The total cost of this initiative for FY 2024 is \$4,405,808. Concurrently, the Council approved a multi-year wage adjustment plan based on a comprehensive compensation study to increase the minimum or competitive wages with neighboring counties and public sector employers. Incorporated in the implementation was additional funding for entry level Sheriff's deputies. The estimated total cost for implementation for FY 2024 is \$5,594,192. The results of the study have provided in-depth information on areas of development, practical wages, and succession planning with information for effective implementation.
- **Current and Future Resource Needs:** Richland County conducted a comparative analysis to refine the current Business License Fee Schedule with neighboring counties relative in size and demographics. The initiative is estimated to generate new general fund revenue for FY 2024 of \$553,758.76. Restructuring of the Building Plan Review Fees and change in the Demolition Permit Fees were achieved concurrently, generating \$88,183 for this initiative in FY 2024. Additionally, County Council appropriated \$2,180,000 for its Community Impact Grant program expenditures.
- **Capital Improvement Plan:** Annually, Richland County is involved in numerous capital improvement initiatives spanning from acquisitions to professional services. Council approved a multi-year comprehensive capital improvement plan for FY 2024 – FY 2027 with total appropriated expenditures of \$240,547,724.
- **Economic Development:** The County is engaged in multiple economic development projects redesigning the landscape of Richland County and diversifying the economy to bring in new residents and visitors. Scout Motors, a Volkswagen affiliate, is a \$2 billion-dollar project that will bring 4000 new jobs to operate a facility spread across 1,100 acres. Additional partnerships generating long-range benefits to the local economy include FN America, LLC, Miwon Specialty, Chemical USA, and Xerxes.

Personnel Changes

The FY 2024 Budget created twenty-two (22) new full-time equivalent positions, including the following:

<u>New Positions</u>	<u>Department</u>	<u>Name of Position</u>	<u># of FTE Positions</u>
	Assessor	Commercial Appraisers	2
	Council Services	Administrative Assistant	1
	Court Administration	Summary Law Clerks	2
	Grants	Grant Accountant II	1
	Legislative Delegation	Assistant Veterans Affairs Officer	1
	Probate Court	Judicial Law Clerk	1
	Public Information	Media Production Specialist	1
	Register of Deeds	Data Entry Clerk	1
	Solicitor	Victim Witness Assistance Advocate I	1
	Facilities and Grounds	Capital Projects Manager	1
	Economic Development	Project Manager	1
	Public Defender	Attorney I	4
	Public Works Solid Waste & Recycling	Drop Off Center Attendant	4
	Public Works Solid Waste & Recycling	Roll Cart Technician	1

The table below shows personnel comparisons and authorized positions.

	<u>DESCRIPTION</u>	<u>FY22</u> <u>(ACT.)</u>	<u>FY23</u> <u>(ACT.)</u>	<u>FY24</u> <u>(BUD.)</u>
GENERAL FUND				
	COUNCIL SERVICES	14	14	15
	LEGISLATIVE DELEGATION	5	7	8
	MASTER IN EQUITY	5	5	5
	PROBATE JUDGE	20	20	21
	MAGISTRATES	49	49	49
	SOLICITOR	63	65	66
	CLERK OF COURT	67	67	67
	COUNTY ADMINISTRATOR	9	9	9
	COUNTY ADMINISTRATOR - PUBLIC INFORMATION	6	6	7
	COUNTY ADMINISTRATOR - RISK MANAGEMENT	11	11	11
	OMBUDSMAN	11	11	11
	COUNTY ATTORNEY	8	10	10
	GOVERNMENT & COMMUNITY SERVICES	4	4	4
	BOARD OF ELECTIONS AND VOTER REGISTRATION	21	21	21
	AUDITOR	23	23	23
	TREASURER	21	21	21
	TAXES AT TAX SALE	8	8	8
	BUSINESS SERVICE CENTER	7	7	7
	ASSESSOR	36	36	38
	BUDGET	8	8	8
	FINANCE	19	20	20
	PROCUREMENT	7	8	8
	OFFICE OF SMALL BUSINESS OPPORTUNITIES	5	5	5
	CASA	21	21	21
	GRANTS	-	1	2
	REGISTER OF DEEDS	13	13	14
	HUMAN RESOURCES	14	14	14
	COURT ADMINISTRATION	33	33	35
	INFORMATION TECHNOLOGY	50	50	50
	SHERIFF	542	542	542
	SHERIFF - SPECIAL DUTY	4	4	4
	ALVIN S GLENN DETENTION CENTER	335	335	335
	EMERGENCY SERVICES	8	9	9
	EMERGENCY MEDICAL SERVICES	213	213	213



	PLANNING AND DEVELOPMENT SERVICES	21	21	21
	BUILDING INSPECTIONS	28	28	28
	CORONER	28	31	31
	ANIMAL CARE	13	13	13
	PUBLIC WORKS ADMINISTRATION	9	9	9
	ENGINEERING DIVISION	3	3	3
	SUPPORT SERVICES	4	4	4
	CENTRAL GARAGE	0	0	0
	NEW DEVELOPMENT	6	6	6
	CENTRAL SERVICES	5	5	5
	FACILITIES AND GROUNDS MAINTENANCE	51	51	52
	VECTOR CONTROL	5	5	5
	CONSERVATION	3	3	3
	<u>TOTAL GENERAL FUND</u>	1836	1849	1861
SPECIAL REVENUE FUND				
	VICTIMS ASSISTANCE	18	18	18
	TEMPORARY ALCOHOL PERMIT	1	1	1
	FIRE SERVICE	22	22	22
	ROAD MAINTENANCE	67	67	67
	TITLE IV D CIVIL PROCESS	1	1	1
	STORMWATER	21	21	21
	CONSERVATION COMMISSION	2	2	2
	NEIGHBORHOOD REDEVELOPMENT	5	5	5
	EMERGENCY TELEPHONE SYSTEM	8	8	8
	TRANSPORTATION	16	16	16
	ECONOMIC DEVELOPMENT	5	5	6
	PUBLIC DEFENDER	65	65	69
	SCHOOL RESOURCE OFFICERS	77	77	77
	COUNTY-WIDE GRANTS	48	46.5	46.5
	<u>TOTAL SPECIAL REVENUE FUND</u>	356	354.5	359.5
ENTERPRISE FUND				
	AIRPORT	1	1	1
	FACILITIES AND GROUNDS - OWENS FIELD	1	1	1
	SOLID WASTE	41	41	46
	UTILITIES	32	32	32
	<u>TOTAL ENTERPRISE FUND</u>	75	75	80
	<u>TOTAL AUTHORIZED POSITIONS</u>	2267	2278.5	2300.50



Fund Balances

Fund #	Fund Description	6/30/2023	6/30/2022	6/30/2021	6/30/2020
General Fund:**					
1100	Nonspendable	\$ 879,340	\$ 645,245	\$ 722,266	\$ 957,737
1100	Committed	\$ 13,727,656	\$ 4,076,130	\$ 5,481,451	\$ 8,311,165
1100	Assigned	\$ 34,686,668	\$ 33,518,957	\$ 14,694,699	\$ 15,667,583
1100	Unassigned***	\$ 43,569,711	\$ 43,140,043	\$ 41,693,244	\$ 43,537,959
Total General Fund\$		92,863,375	\$ 81,380,375	\$ 62,591,660	\$ 68,474,444
Special Revenue (Deficit):					
1200	Federal State and Local Grants	\$ (7,544,198)	\$ (2,865,599)	\$ (1,803,403)	\$ (5,370,599)
1201	Victims' Rights	\$ (1,083,110)	\$ (1,077,992)	\$ (1,035,419)	\$ (801,714)
1202	Community Development Grants	\$ 239,648	\$ 185,647	\$ 185,284	\$ 175,711
1203	Tourism Development	\$ 1,213,530	\$ 574,583	\$ 456,593	\$ 453,065
1204	Temporary Alcohol Permits	\$ 592,438	\$ 552,871	\$ 586,777	\$ 561,969
1205	Emergency Telephone	\$ 3,148,859	\$ 3,314,494	\$ 4,366,065	\$ 6,242,688
1206	Fire Service	\$ 15,664,524	\$ 13,757,539	\$ 8,864,750	\$ 9,142,038
1207	Forfeiture	\$ 532,725	\$ 497,910	\$ 476,526	\$ 438,107
1208	Stormwater Management	\$ 10,205,614	\$ 8,273,938	\$ 7,562,430	\$ 7,402,967
1209	Conservation Commission	\$ 3,372,829	\$ 2,871,739	\$ 2,811,935	\$ 2,282,888
1210	Neighborhood Development	\$ 4,715,728	\$ 4,212,866	\$ 3,797,526	\$ 3,074,893
1211	Hospitality Tax	\$ 16,787,884	\$ 15,245,270	\$ 13,314,942	\$ 12,939,841
1212	Accommodations Tax	\$ 655,450	\$ 411,310	\$ (48,550)	\$ (102,533)
1213	Title IV-D	\$ (118,443)	\$ (96,425)	\$ (86,357)	\$ (40,188)
1214	Drug Court Program	\$ 137,198	\$ 137,198	\$ 137,198	\$ 137,198
1216	Road Maintenance Fee	\$ 34,782	\$ 12,137,497	\$ 11,299,115	\$ 10,809,109
1224	Public Defender	\$ 241,919	\$ 241,919	\$ 241,919	\$ (18,327)
1225	Recovery Grant	\$ (635,650)	\$ (561,714)	\$ (633,737)	\$ -
	Transportation Tax (1230 & 1231)	\$ 267,212,614	\$ 216,850,473	\$ 190,791,773	\$ 135,823,775
1232	SRO	\$ 337,271	\$ 337,271	\$ 337,271	\$ (164,993)
1233	Sale of Mitigation Credits	\$ 6,378,328	\$ 2,055,878	\$ 1,693,867	\$ 968,514
1240	Economic Development	\$ 5,042,763	\$ 3,886,463	\$ 2,745,048	\$ 5,050,735
1250	CDBG Disaster Recovery	\$ (2,951,978)	\$ -	\$ -	\$ -
Total Special Revenue\$		337,938,597	\$ 280,943,136	\$ 246,061,553	\$ 189,005,144
Enterprise - Unrestricted:					
2101	Solid Waste	\$ (12,902,656)	\$ (15,067,481)	\$ (17,016,788)	\$ (17,145,407)
2110	Broad River	\$ 19,383,908	\$ 13,904,198	\$ 8,997,889	\$ 3,606,762
	Lower Richland Sewer (now BRWWTP)	\$ -	\$ -	\$ -	\$ -
	Lower Richland Water (now BRWWTP)	\$ -	\$ -	\$ -	\$ -
	Parking (now General Fund)	\$ -	\$ -	\$ -	\$ -
2170	Airport	\$ 1,131,272	\$ 1,090,470	\$ 983,923	\$ 692,347
Total Enterprise\$		7,612,524	\$ (72,813)	\$ (7,034,976)	\$ (12,846,298)

** The County reports fund balance within one of the following fund balance categories in the General Fund:

Nonspendable – Amounts that are not in spendable form, whether currently or permanently, or to items legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints exist that cannot be changed or redirected by administration or the highest-level decision making authority (Richland County Council).

Committed – Amounts that can be used only for specific purposes created through formal action (ordinance) of the government's highest-level of decision making authority (Richland County Council). These amounts cannot be used for any other purpose unless County Council imposes, modifies or removes fund balance commitments.

Assigned – Amounts that relate to an intended use of resources and may be assigned by either the established governing body (Richland County Council) or its designee, such as the County Administrator, other County Official and/or Department Head, for determining an assignment and does not require formal action to impose modify or remove any fund balance assignment.

Unassigned – Amounts not reflected in other spendable classifications. General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.



FUND SUMMARIES

The General Fund portion of FY 2024 totals \$218,996,057 for the fiscal year that begins July 1, 2023 and ends June 30, 2024.

	FY 2023 BUDGET	FY 2023 ACTUAL	FY 2024 BUDGET
Revenue	\$ 189,747,431	\$ 202,691,853	\$ 202,132,831
Transfers In	\$ 3,025,000	\$ 3,025,000	\$ 10,925,000
Use of Fund Balance	\$ 4,603,503	\$ -	\$ 5,938,226
Total Revenue	\$ 197,375,934	\$ 205,716,853	\$ 218,996,057
Expenditure	\$ 186,980,176	\$ 185,410,731	\$ 209,530,145
Transfers Out	\$ 10,395,758	\$ 8,335,384	\$ 9,465,912
Total Expenditure	\$ 197,375,934	\$ 193,746,115	\$ 218,996,057
Actual Surplus/Deficit		\$ 11,970,738	

General Fund: General Government

The following operating units fall under the direct supervisory purview of County Council, the "Core" County Government: Council Services, County Attorney, County Administrator, and county departments reporting to the County Administrator. County departments reporting to the County Administrator include: Administration, Community Development and Planning, Emergency Services, Human Resources, Operational Services, Animal Care, Budget, Finance, and Information Technology. Additionally, though Transportation and Economic Development are Core Government, they are not in the General Fund but are a part of Special Revenue Funds, Utilities is also a part of Core Government, but it is a part of the Enterprise Funds.

- For fiscal year 2024, the General Governments total \$106,316,157. **(GF Departments only)**



General Fund

General Fund: Public Safety

Similarly there is funding provided to Public Safety which consists of the Sheriff, Detention Center, Emergency Services, Planning, Building Inspections, Coroner and Animal Care departments.

- For the fiscal year 2024, the Public Safety budget total is \$104,270,484.

General Fund: Public Works

The County provides funding to Public Works through the General Fund. These offices include the Public Works Administration, Central Services, Engineering, Support Services, Central Garage and Facilities & Grounds.

- For the fiscal year 2024, the Public Works budget total is \$7,195,576.

General Fund: Health and Social Services

The South Carolina Code of Laws mandates levels of funding to state mandated agencies: Department of Social Services, Vector Control, Medicaid, and the County's Health Department.

- For fiscal year 2024, funding for these agencies total \$1,213,840.

General Fund: Capital Outlay

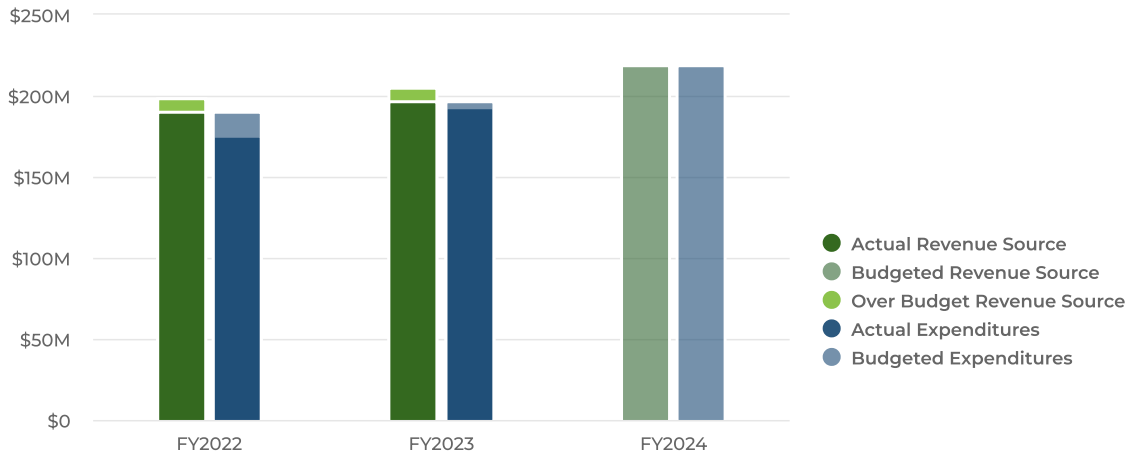
Funding is provided to Capital Outlay for items individually costing over \$5k for various General Fund Departments.

- For the fiscal year 2024, the Capital Outlay total is \$1,152,863.



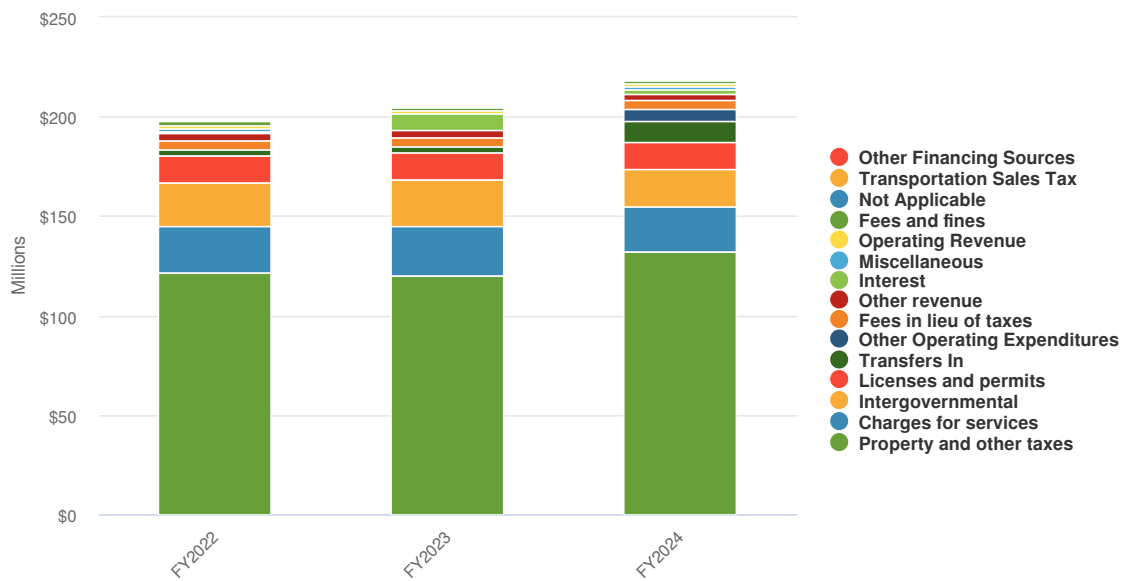
Summary

Richland County Government is projecting \$219M of revenue in FY2024, which represents a 11% increase over the prior year. Budgeted expenditures are projected to increase by 11% or \$21.49M to \$219M in FY2024



Revenues by Source

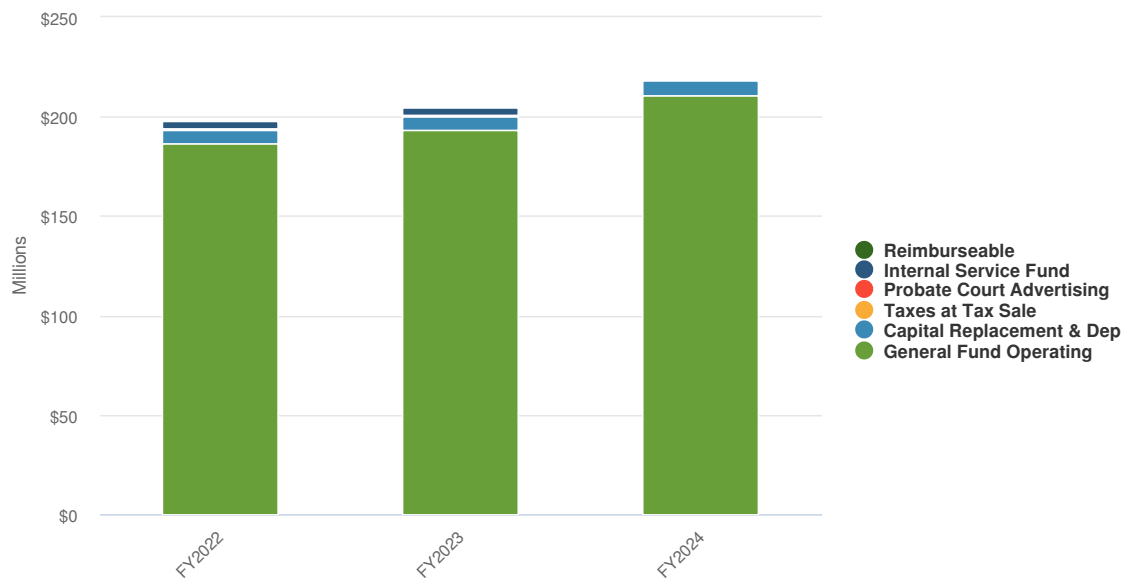
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$121,938,695	\$120,181,642	\$132,209,565	10%
Fees in lieu of taxes	\$4,657,158	\$4,750,226	\$4,800,821	1.1%
Other revenue	\$3,334,282	\$3,243,101	\$2,626,684	-19%
Intergovernmental	\$21,781,022	\$22,811,897	\$18,729,297	-17.9%
Licenses and permits	\$13,644,311	\$13,969,755	\$13,515,929	-3.2%
Fees and fines	\$1,757,540	\$1,911,393	\$1,277,535	-33.2%
Transportation Sales Tax	\$92,414	\$130,216	\$134,063	3%
Charges for services	\$23,294,694	\$25,150,719	\$22,589,408	-10.2%
Operating Revenue	\$1,518,563	\$1,444,326	\$1,337,423	-7.4%
Interest	\$971,073	\$8,350,827	\$2,500,785	-70.1%
Not Applicable	\$734,209	\$709,381	\$795,000	12.1%
Miscellaneous	\$1,711,806	\$38,371	\$1,595,122	4,057.1%
Transfers In	\$3,025,000	\$3,025,000	\$10,925,000	261.2%
Other Financing Sources	\$205,436	\$0	\$21,200	N/A
Other Operating Expenditures	\$0	\$0	\$5,938,226	N/A
Total Revenue Source:	\$198,666,203	\$205,716,853	\$218,996,057	6.5%

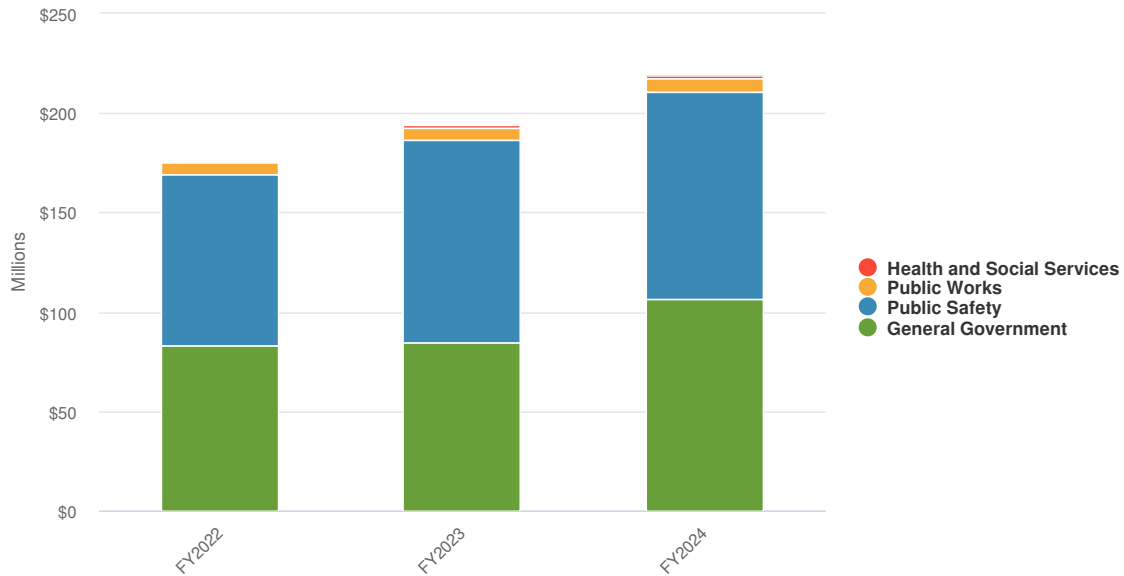
Revenue by Fund

Budgeted and Historical 2024 Revenue by Fund



Expenditures by Function

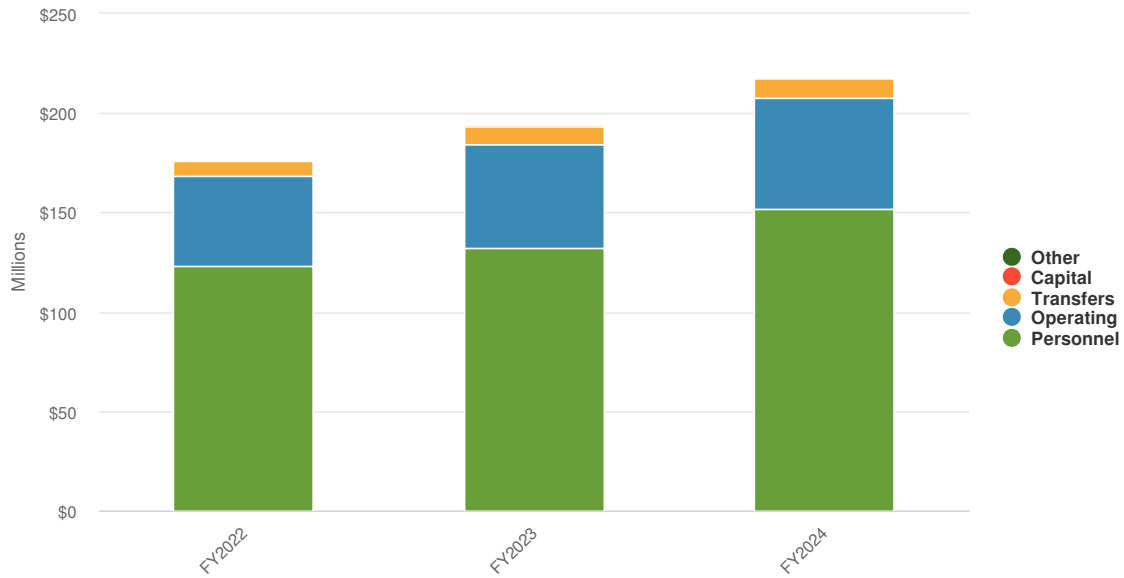
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$82,812,428	\$84,928,225	\$106,316,157	25.2%
Public Safety	\$86,090,202	\$101,350,078	\$104,270,484	2.9%
Public Works	\$6,399,473	\$6,371,743	\$7,195,576	12.9%
Health and Social Services	\$1,040,488	\$1,096,069	\$1,213,840	10.7%
Total Expenditures:	\$176,342,591	\$193,746,115	\$218,996,057	13%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$7,893,975	\$8,335,384	\$9,465,912	13.6%
Personnel	\$123,110,461	\$131,861,327	\$151,857,685	15.2%
Operating	\$44,948,673	\$52,789,733	\$55,957,539	6%
Capital	\$389,482	\$759,672	\$1,152,863	51.8%
Other	\$0	\$0	\$562,058	N/A
Total Expense Objects:	\$176,342,591	\$193,746,115	\$218,996,057	13%

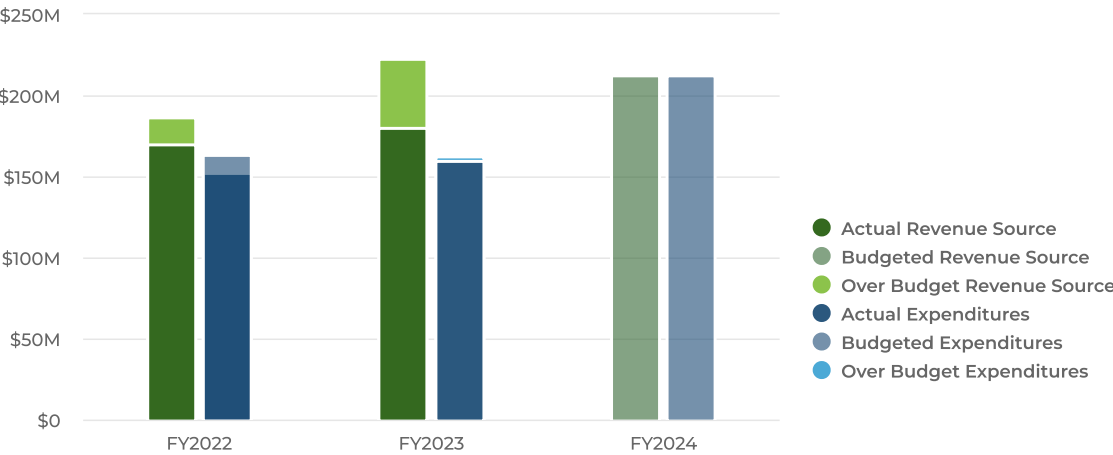


Special Revenue

The County's Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) to provide specific services to the residents of the County. The adopted budget for the special revenue funds for FY 2024 totals \$212,870,627.

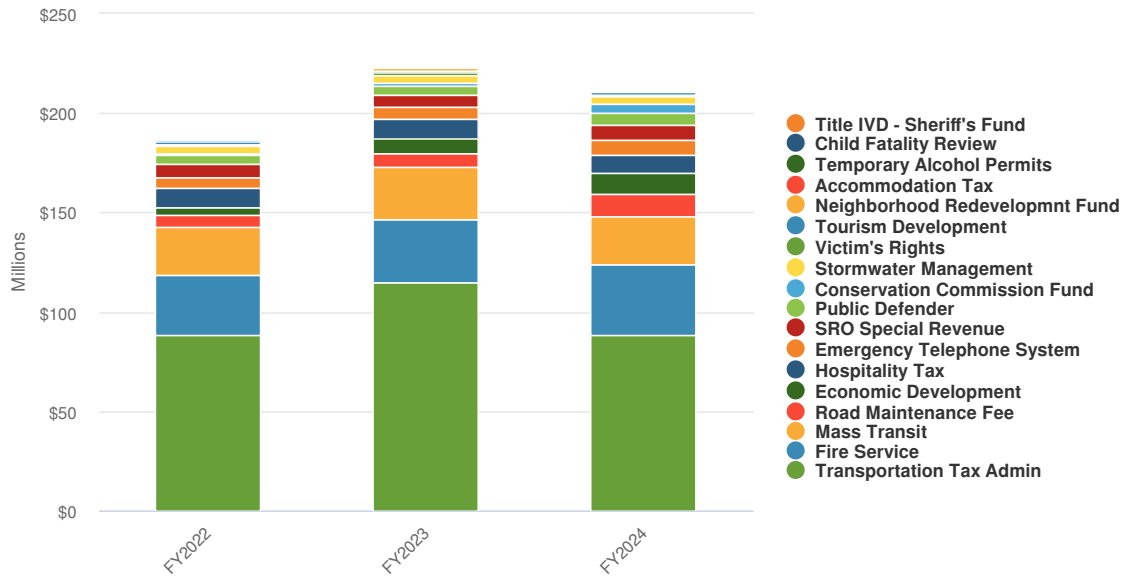
Summary

Richland County Government is projecting \$212.87M of revenue in FY2024, which represents a 18% increase over the prior year. Budgeted expenditures are projected to increase by 33.1% or \$52.94M to \$212.87M in FY2024.



Revenue by Fund

Budgeted and Historical 2024 Revenue by Fund

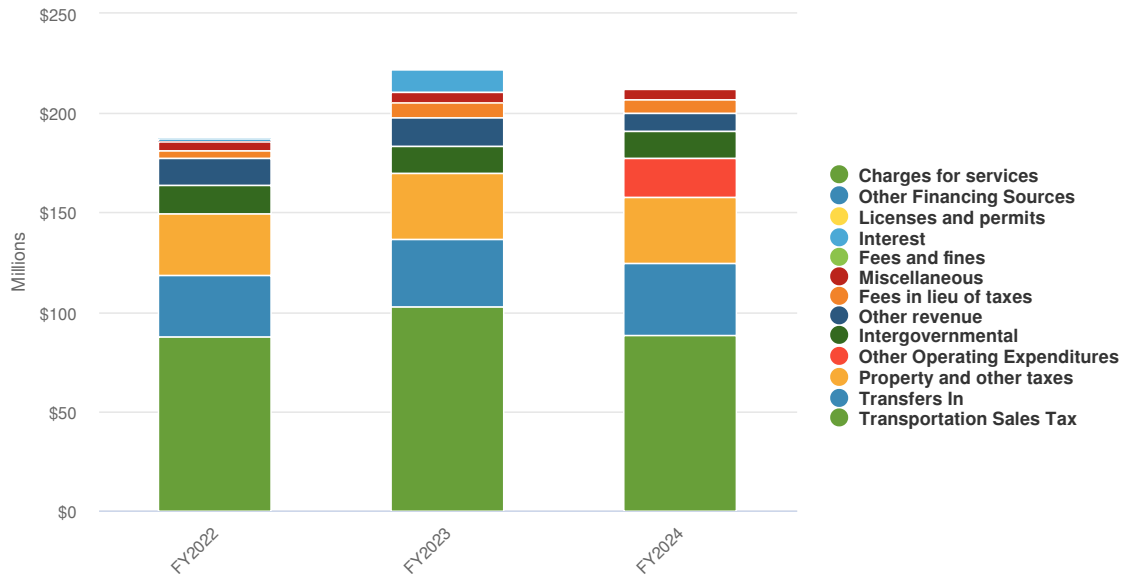


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Victim's Rights	\$1,120,493	\$1,143,249	\$1,334,426	16.7%
Tourism Development	\$1,340,763	\$1,464,044	\$1,280,500	-12.5%
Temporary Alcohol Permits	\$67,650	\$109,205	\$167,817	53.7%
Emergency Telephone System	\$5,308,882	\$5,691,748	\$7,446,442	30.8%
Fire Service	\$30,109,088	\$31,442,455	\$35,639,775	13.3%
Stormwater Management	\$3,857,741	\$4,045,808	\$3,894,800	-3.7%
Conservation Commission Fund	\$894,214	\$952,779	\$3,908,930	310.3%
Neighborhood Redevelopmnt Fund	\$893,839	\$934,468	\$946,000	1.2%
Hospitality Tax	\$10,139,593	\$10,085,089	\$9,765,255	-3.2%
Accommodation Tax	\$356,601	\$667,889	\$766,667	14.8%
Title IVD - Sheriff's Fund	\$40,922	\$31,697	\$62,671	97.7%
Child Fatality Review	\$0	\$34,783	\$70,000	101.3%
Road Maintenance Fee	\$6,324,005	\$7,293,359	\$11,345,478	55.6%
Public Defender	\$4,391,602	\$4,846,183	\$6,411,756	32.3%
Mass Transit	\$23,964,881	\$26,398,996	\$24,754,400	-6.2%
Transportation Tax Admin	\$88,499,576	\$114,825,337	\$88,000,000	-23.4%
SRO Special Revenue	\$6,344,310	\$6,272,232	\$7,229,710	15.3%
Economic Development	\$3,600,524	\$7,186,289	\$9,846,000	37%
Total:	\$187,254,685	\$223,425,611	\$212,870,626	-4.7%



Revenues by Source

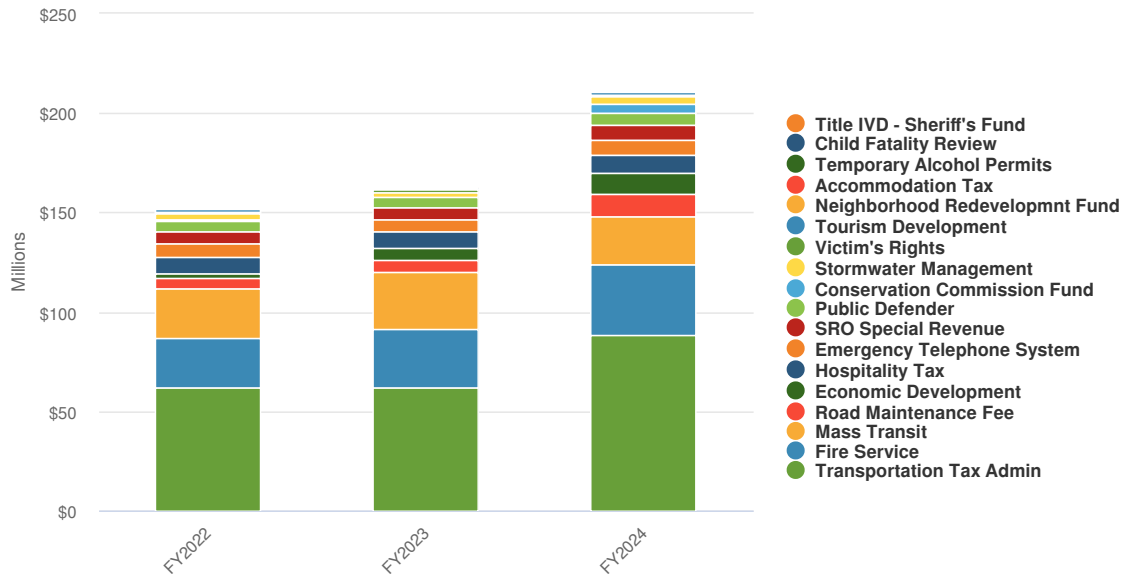
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$31,350,442	\$32,964,488	\$33,353,927	1.2%
Fees in lieu of taxes	\$3,915,458	\$7,130,296	\$6,742,059	-5.4%
Other revenue	\$13,515,501	\$14,763,855	\$9,618,512	-34.9%
Intergovernmental	\$13,899,089	\$13,466,976	\$13,635,801	1.3%
Licenses and permits	\$3,355	\$1,931	\$3,066	58.8%
Fees and fines	\$128,802	\$152,108	\$389,137	155.8%
Transportation Sales Tax	\$87,420,361	\$102,354,971	\$88,000,000	-14%
Charges for services	\$46,947	\$747,418	\$0	-100%
Interest	\$1,060,774	\$11,556,949	\$4,436	-100%
Miscellaneous	\$4,910,994	\$5,182,203	\$5,295,669	2.2%
Transfers In	\$31,002,961	\$34,574,331	\$36,445,403	5.4%
Other Financing Sources	\$0	\$530,086	\$0	-100%
Other Operating Expenditures	\$0	\$0	\$19,382,617	N/A
Total Revenue Source:	\$187,254,685	\$223,425,611	\$212,870,626	-4.7%

Expenditures by Fund

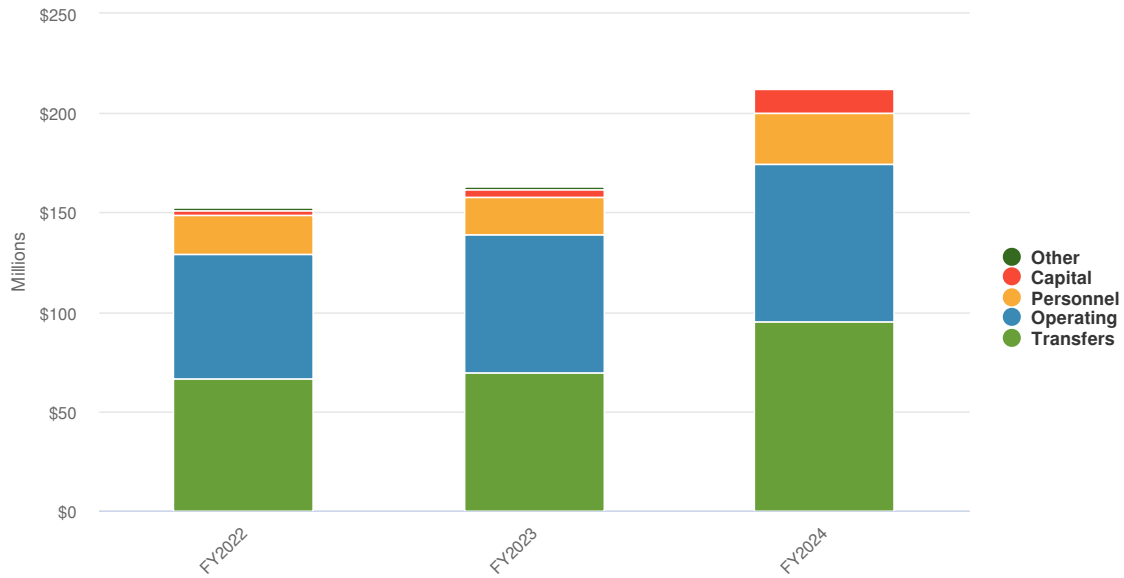
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Victim's Rights	\$1,163,064	\$1,148,367	\$1,334,426	16.2%
Tourism Development	\$1,222,773	\$825,098	\$1,280,500	55.2%
Temporary Alcohol Permits	\$75,057	\$69,638	\$167,817	141%
Emergency Telephone System	\$6,360,455	\$5,857,383	\$7,446,442	27.1%
Fire Service	\$25,216,300	\$29,535,398	\$35,639,775	20.7%
Stormwater Management	\$3,064,834	\$2,114,131	\$3,894,800	84.2%
Conservation Commission Fund	\$870,191	\$451,689	\$3,908,930	765.4%
Neighborhood Redevelopmnt Fund	\$478,499	\$431,606	\$946,000	119.2%
Hospitality Tax	\$8,209,266	\$8,542,474	\$9,765,255	14.3%
Accommodation Tax	\$120,000	\$423,750	\$766,667	80.9%
Title IVD - Sheriff's Fund	\$53,202	\$53,713	\$62,671	16.7%
Child Fatality Review	\$0	\$0	\$70,000	N/A
Road Maintenance Fee	\$5,485,623	\$5,672,984	\$11,345,478	100%
Public Defender	\$4,927,247	\$4,846,183	\$6,411,756	32.3%
Mass Transit	\$24,591,348	\$28,858,739	\$24,754,400	-14.2%
Transportation Tax Admin	\$61,764,821	\$62,003,453	\$88,000,000	41.9%
SRO Special Revenue	\$6,385,731	\$6,272,232	\$7,229,710	15.3%
Economic Development	\$2,459,108	\$6,029,988	\$9,846,000	63.3%
Total:	\$152,447,519	\$163,136,826	\$212,870,626	30.5%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$66,687,035	\$69,310,298	\$95,437,389	37.7%
Personnel	\$19,641,939	\$18,661,974	\$25,935,023	39%
Operating	\$62,618,815	\$69,583,189	\$78,982,173	13.5%
Capital	\$2,326,867	\$4,294,342	\$12,200,921	184.1%
Other	\$1,172,862	\$1,287,023	\$315,121	-75.5%
Total Expense Objects:	\$152,447,518	\$163,136,826	\$212,870,626	30.5%



Enterprise Fund

The County has multiple enterprise funds which, by definition, are designed to be self-supporting through user fees or charges for services. The adopted budget for the enterprise funds for FY 2024 totals \$59,476,988.

Enterprise Fund: Utility

The Richland County Utilities Fund includes two categories: Richland County Sewer and Richland County Water.

- For FY 2024, the Richland County Utilities Fund totals \$14,661,266.

Enterprise Fund: Other Enterprise Funds

In addition to the Richland Utilities Fund, the County operates other Enterprise Funds: Solid Waste Fund, and the Airport Fund.

- For FY 2024, the Richland County Solid Waste Fund and the Airport Fund total \$44,815,722.

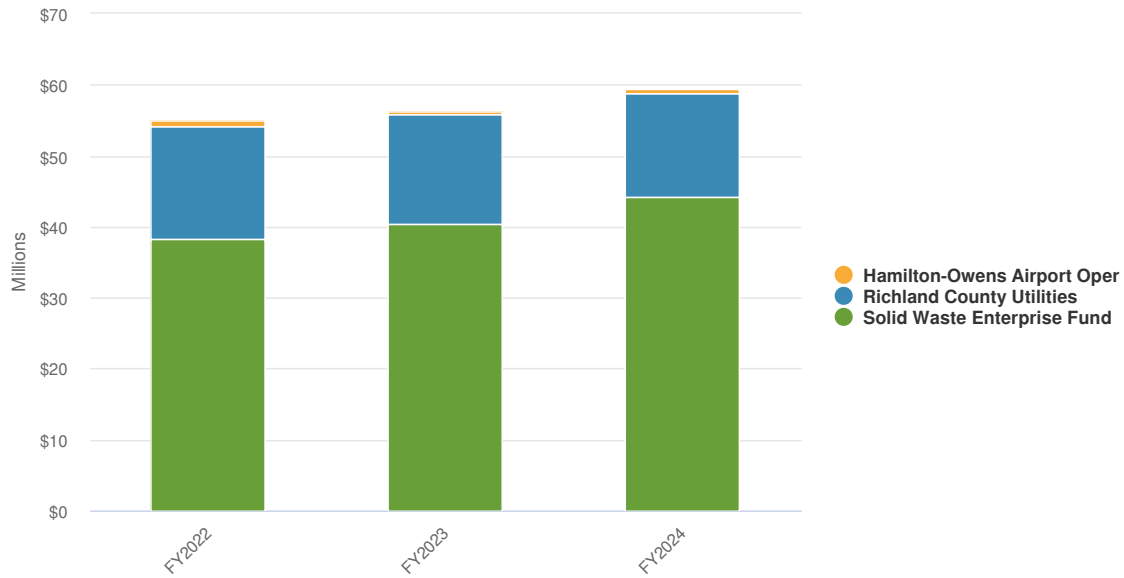
Summary

Richland County Government is projecting \$59.48M of revenue in FY2024, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$3.53M to \$59.48M in FY2024.



Revenue by Fund

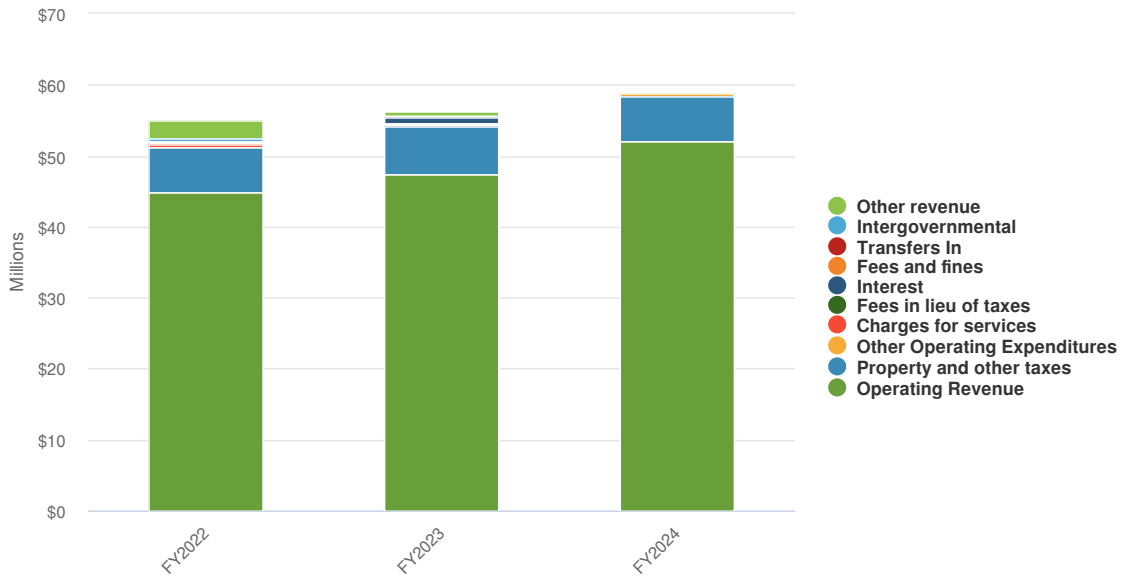
Budgeted and Historical 2024 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Solid Waste Enterprise Fund	\$38,308,453	\$40,453,206	\$44,207,178	9.3%
Richland County Utilities	\$15,798,588	\$15,349,369	\$14,661,266	-4.5%
Hamilton-Owens Airport Oper	\$871,069	\$395,341	\$608,544	53.9%
Total:	\$54,978,110	\$56,197,916	\$59,476,988	5.8%

Revenues by Source

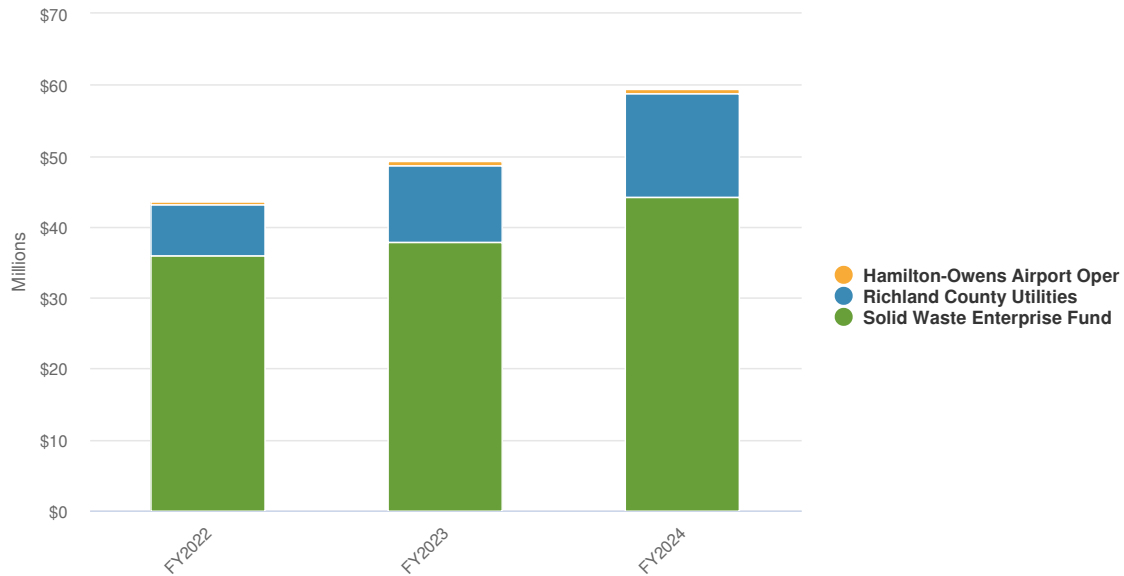
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$6,291,585	\$6,725,438	\$6,380,000	-5.1%
Fees in lieu of taxes	\$176,286	\$210,591	\$200,000	-5%
Other revenue	\$2,587,060	\$579,278	\$0	-100%
Intergovernmental	\$310,486	\$40,331	\$0	-100%
Fees and fines	\$56,494	\$74,834	\$70,884	-5.3%
Charges for services	\$287,837	\$323,293	\$295,000	-8.8%
Operating Revenue	\$44,931,759	\$47,372,621	\$52,087,560	10%
Interest	\$65,758	\$871,530	\$130,000	-85.1%
Transfers In	\$270,846	\$0	\$0	0%
Other Operating Expenditures	\$0	\$0	\$313,544	N/A
Total Revenue Source:	\$54,978,110	\$56,197,916	\$59,476,988	5.8%

Expenditures by Fund

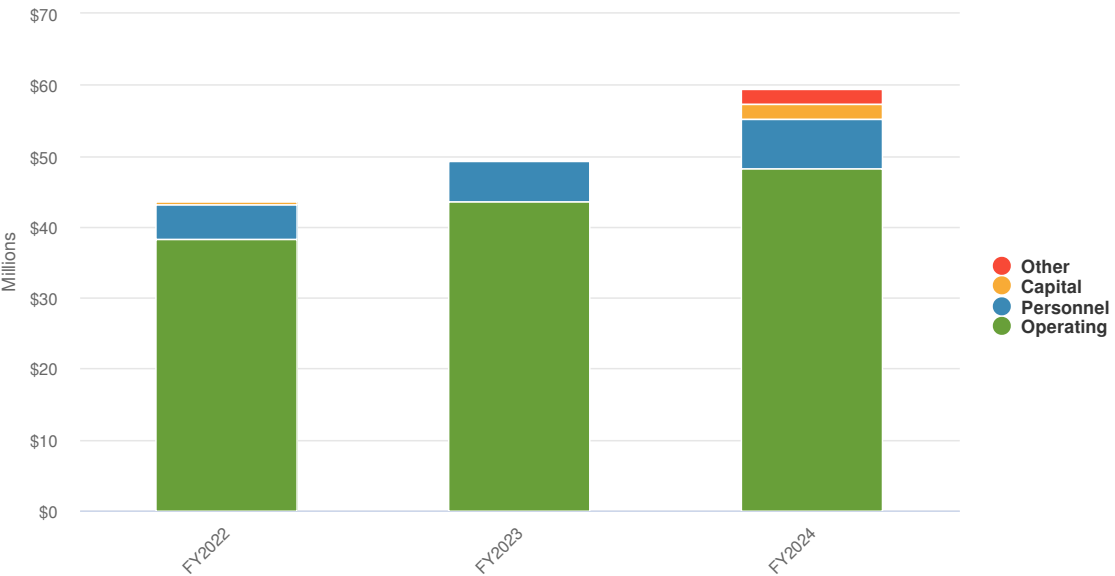
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Solid Waste Enterprise Fund	\$35,941,322	\$37,802,893	\$44,207,178	16.9%
Richland County Utilities	\$7,174,938	\$10,744,369	\$14,661,266	36.5%
Hamilton-Owens Airport Oper	\$450,117	\$754,501	\$608,544	-19.3%
Total:	\$43,566,377	\$49,301,764	\$59,476,988	20.6%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$4,748,316	\$5,737,173	\$6,912,825	20.5%
Operating	\$38,336,876	\$43,535,670	\$48,183,110	10.7%
Capital	\$481,186	\$28,920	\$2,274,600	7,765%
Other	\$0	\$0	\$2,106,453	N/A
Total Expense Objects:	\$43,566,377	\$49,301,764	\$59,476,988	20.6%



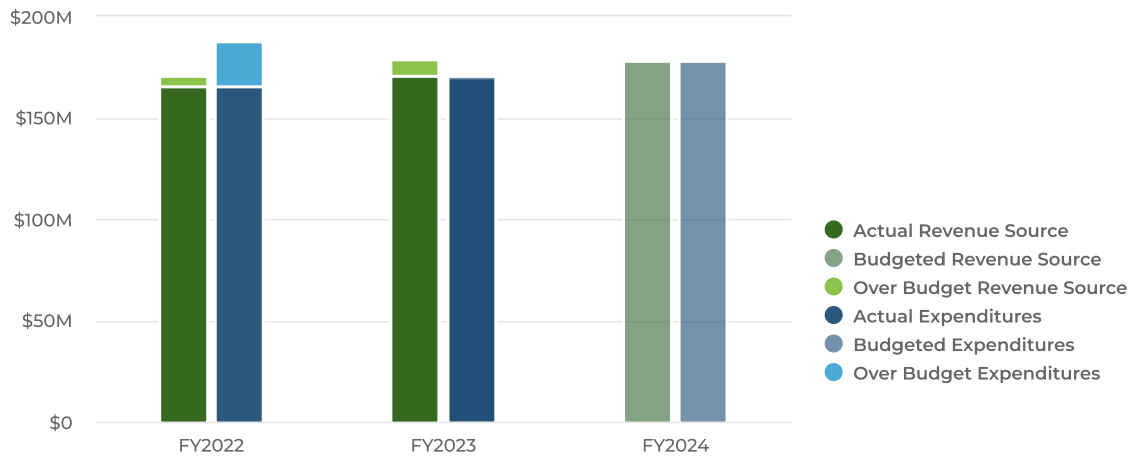


Debt Service

FY 2024 funds the Debt Service Fund for the payment of principal and interest attributable to General Obligation Bonds, Fire Protection Refunding, Hospitality Tax, East Richland Public Service District, and Millage Agency Bonds. The adopted budget for the debt service funds for FY 2024 totals \$178,431,584.

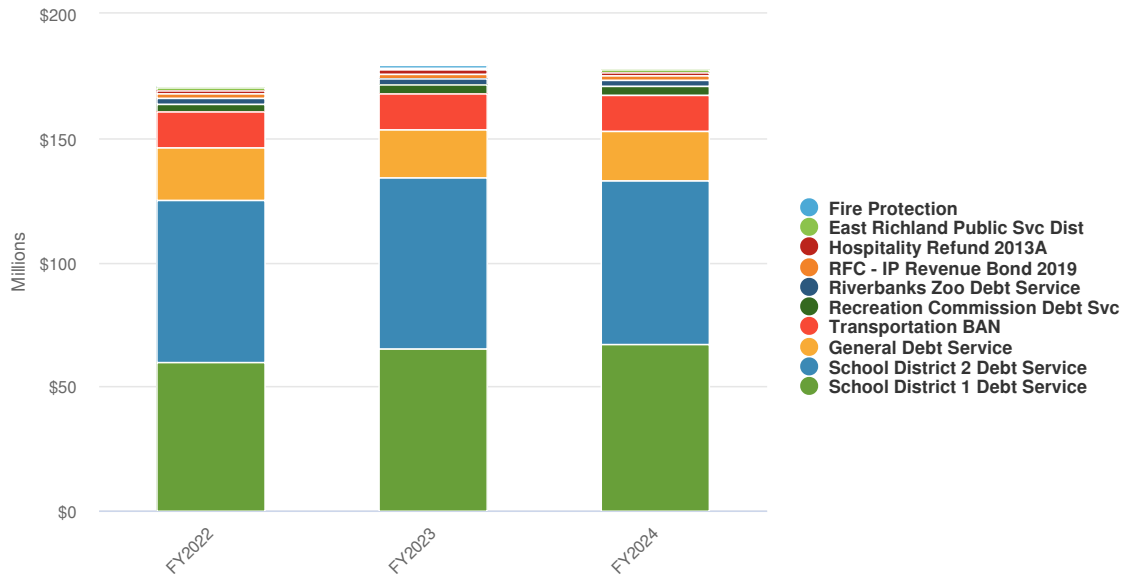
Summary

Richland County Government is projecting \$178.43M of revenue in FY2024, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 4.1% or \$7.1M to \$178.43M in FY2024.



Revenue by Fund

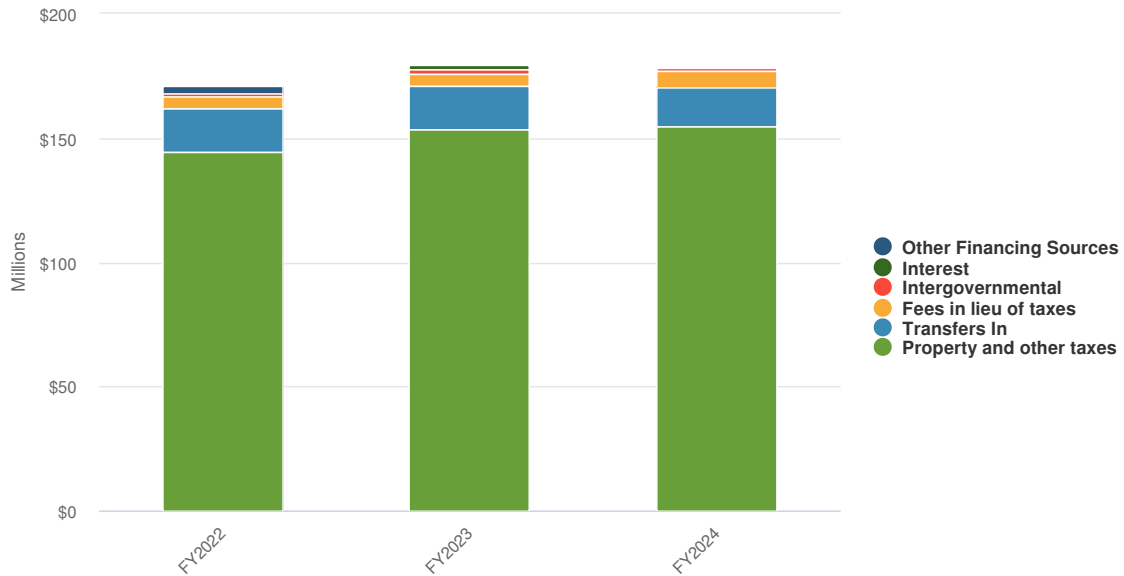
Budgeted and Historical 2024 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
General Debt Service	\$21,145,210	\$19,403,434	\$20,124,222	3.7%
RFC - IP Revenue Bond 2019	\$1,604,590	\$1,606,667	\$1,602,917	-0.2%
Fire Protection	\$580,472	\$625,276	\$550,150	-12%
Hospitality Refund 2013A	\$1,486,550	\$1,487,750	\$1,488,713	0.1%
Transportation BAN	\$14,438,587	\$14,433,601	\$14,434,750	0%
East Richland Public Svc Dist	\$1,054,301	\$1,122,921	\$1,438,561	28.1%
Recreation Commission Debt Svc	\$3,016,964	\$3,252,485	\$3,164,689	-2.7%
Riverbanks Zoo Debt Service	\$2,763,223	\$2,965,133	\$2,591,510	-12.6%
School District 1 Debt Service	\$59,715,990	\$65,253,541	\$66,841,168	2.4%
School District 2 Debt Service	\$65,242,292	\$69,003,610	\$66,194,904	-4.1%
Total:	\$171,048,179	\$179,154,420	\$178,431,584	-0.4%

Revenues by Source

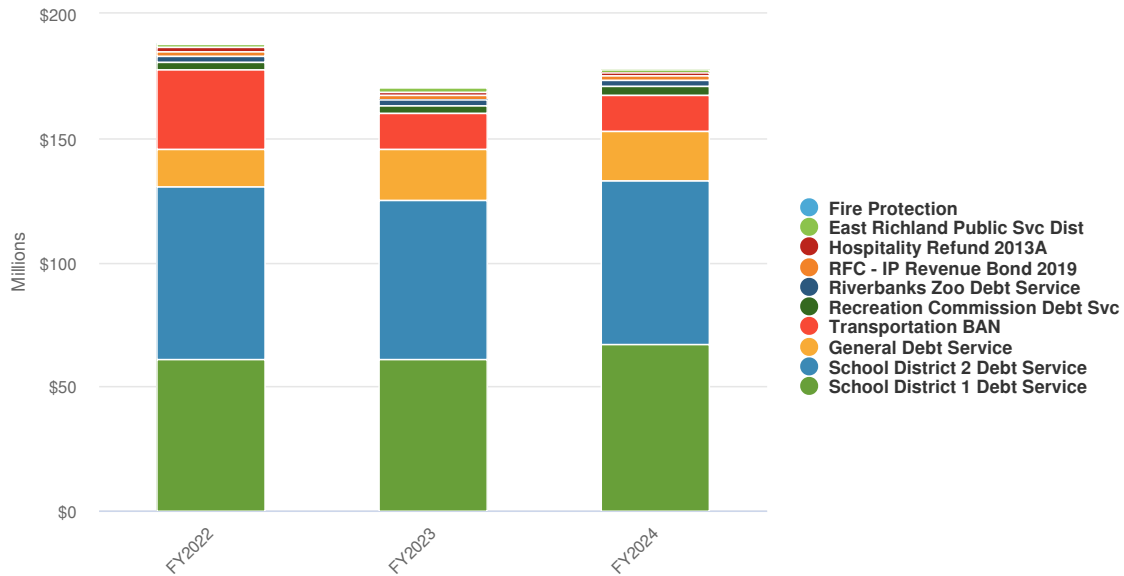
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
Revenue Source				
Property and other taxes	\$144,592,069	\$153,402,319	\$154,421,354	0.7%
Fees in lieu of taxes	\$4,555,905	\$5,151,905	\$6,813,101	32.2%
Intergovernmental	\$1,271,781	\$1,292,817	\$1,189,385	-8%
Interest	\$123,931	\$1,782,234	\$84,281	-95.3%
Transfers In	\$17,516,777	\$17,525,144	\$15,923,463	-9.1%
Other Financing Sources	\$2,987,716	\$0	\$0	0%
Total Revenue Source:	\$171,048,179	\$179,154,420	\$178,431,584	-0.4%

Expenditures by Fund

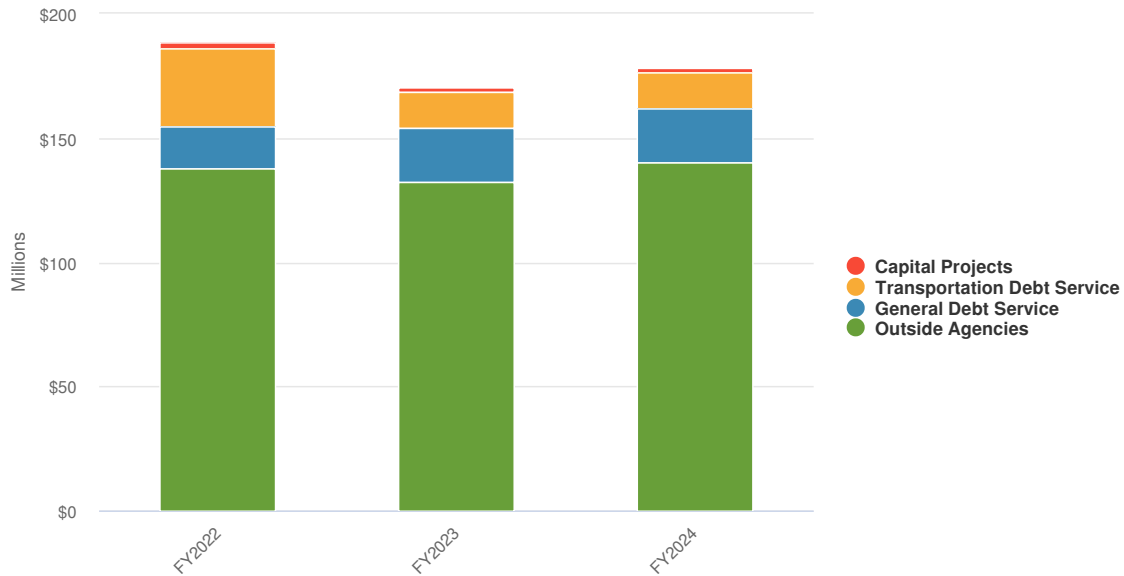
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
General Debt Service	\$15,311,485	\$20,266,136	\$20,124,222	-0.7%
RFC - IP Revenue Bond 2019	\$1,582,089	\$1,626,243	\$1,602,917	-1.4%
Fire Protection	\$549,500	\$543,100	\$550,150	1.3%
Hospitality Refund 2013A	\$1,486,011	\$1,487,199	\$1,488,713	0.1%
Transportation BAN	\$31,826,747	\$14,433,250	\$14,434,750	0%
East Richland Public Svc Dist	\$1,438,560	\$1,438,560	\$1,438,561	0%
Recreation Commission Debt Svc	\$3,238,925	\$3,159,414	\$3,164,689	0.2%
Riverbanks Zoo Debt Service	\$2,529,411	\$2,556,537	\$2,591,510	1.4%
School District 1 Debt Service	\$61,202,627	\$61,067,918	\$66,841,168	9.5%
School District 2 Debt Service	\$69,256,930	\$64,111,668	\$66,194,904	3.2%
Total:	\$188,422,286	\$170,690,025	\$178,431,584	4.5%

Expenditures by Function

Budgeted and Historical Expenditures by Function



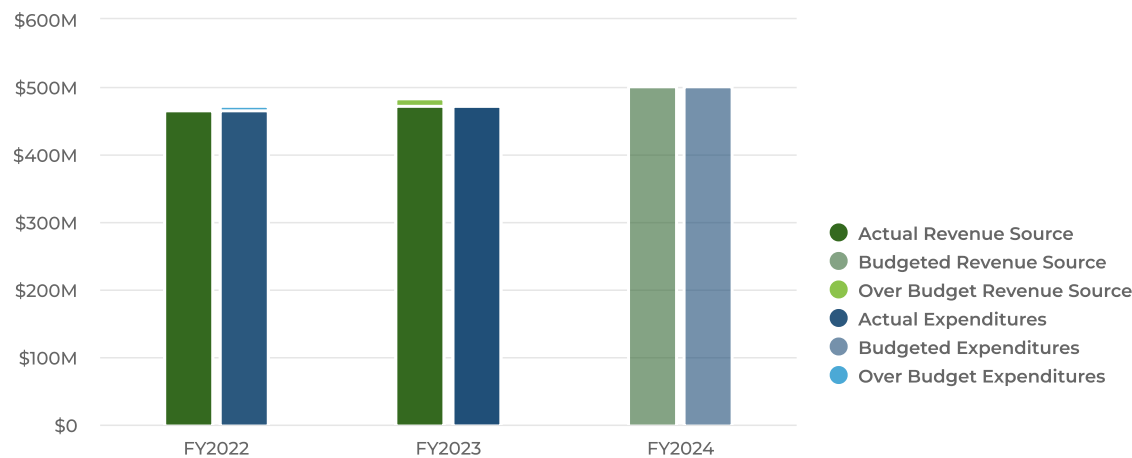
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
Expenditures				
General Debt Service	\$16,893,574	\$21,892,379	\$21,727,139	-0.8%
Capital Projects	\$2,035,511	\$2,030,299	\$2,038,863	0.4%
Transportation Debt Service	\$31,826,747	\$14,433,250	\$14,434,750	0%
Outside Agencies	\$137,666,453	\$132,334,097	\$140,230,832	6%
Total Expenditures:	\$188,422,286	\$170,690,025	\$178,431,584	4.5%



All revenues and expenditures related to each operation are maintained in a separate accounting fund. FY 2024 adopted budget totals \$502,184,200.

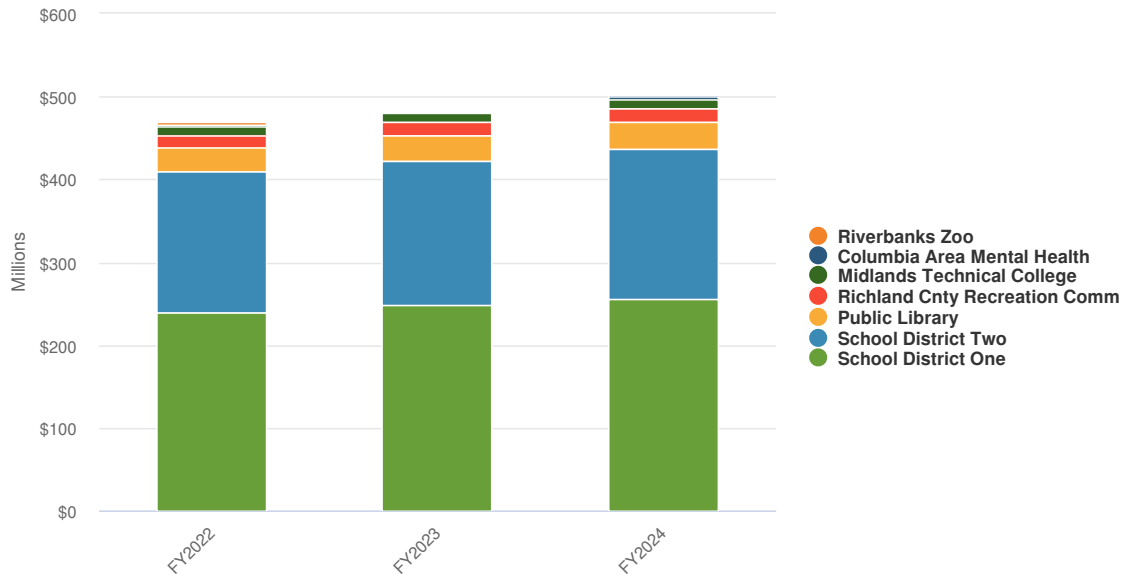
Summary

Richland County Government is projecting \$502.18M of revenue in FY2024, which represents a 5.8% increase over the prior year. Budgeted expenditures are projected to increase by 5.8% or \$27.74M to \$502.18M in FY2024.



Revenue by Fund

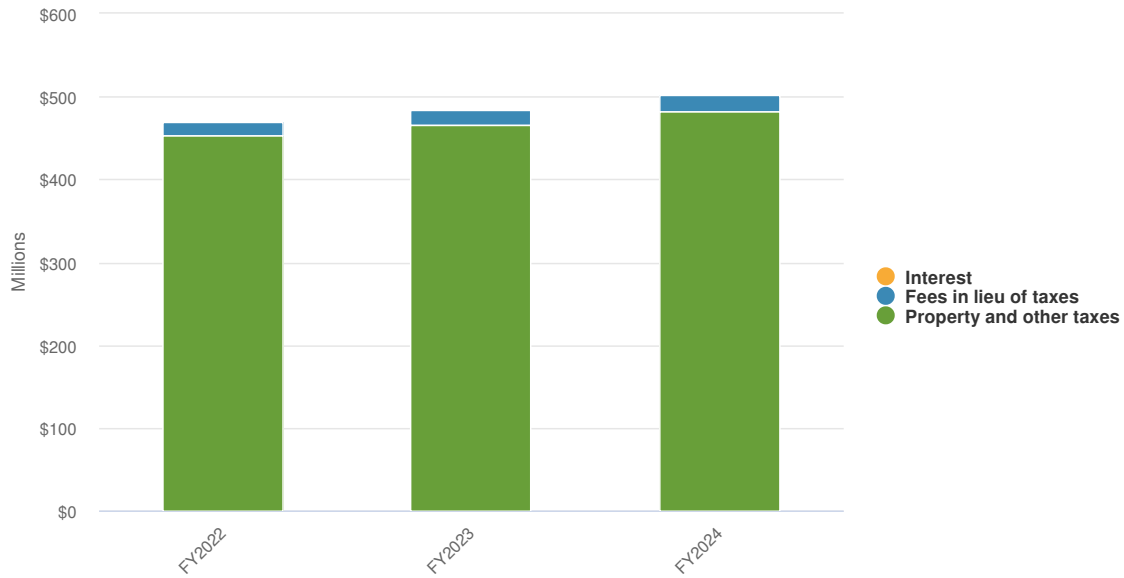
Budgeted and Historical 2024 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
Richland Cnty Recreation Comm	\$15,066,136	\$15,883,506	\$16,455,543	3.6%
Columbia Area Mental Health	\$2,356,710	\$2,464,336	\$2,714,000	10.1%
Public Library	\$28,715,237	\$30,033,754	\$32,311,229	7.6%
Riverbanks Zoo	\$2,517,803	\$2,633,718	\$2,706,000	2.7%
Midlands Technical College	\$10,344,970	\$10,844,316	\$11,430,361	5.4%
School District One	\$239,744,920	\$248,452,553	\$254,990,675	2.6%
School District Two	\$170,238,207	\$174,334,168	\$181,576,392	4.2%
Total:	\$468,983,982	\$484,646,352	\$502,184,200	3.6%

Revenues by Source

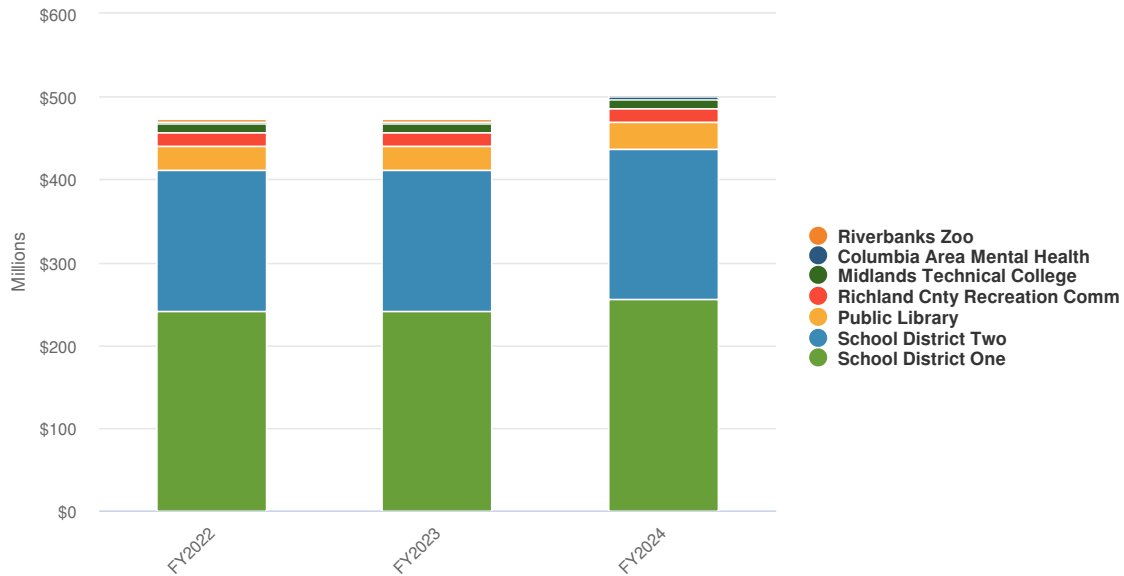
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
Revenue Source				
Property and other taxes	\$452,574,165	\$465,991,359	\$483,000,608	3.7%
Fees in lieu of taxes	\$16,396,474	\$18,573,127	\$19,177,241	3.3%
Interest	\$13,343	\$81,866	\$6,351	-92.2%
Total Revenue Source:	\$468,983,982	\$484,646,352	\$502,184,200	3.6%

Expenditures by Fund

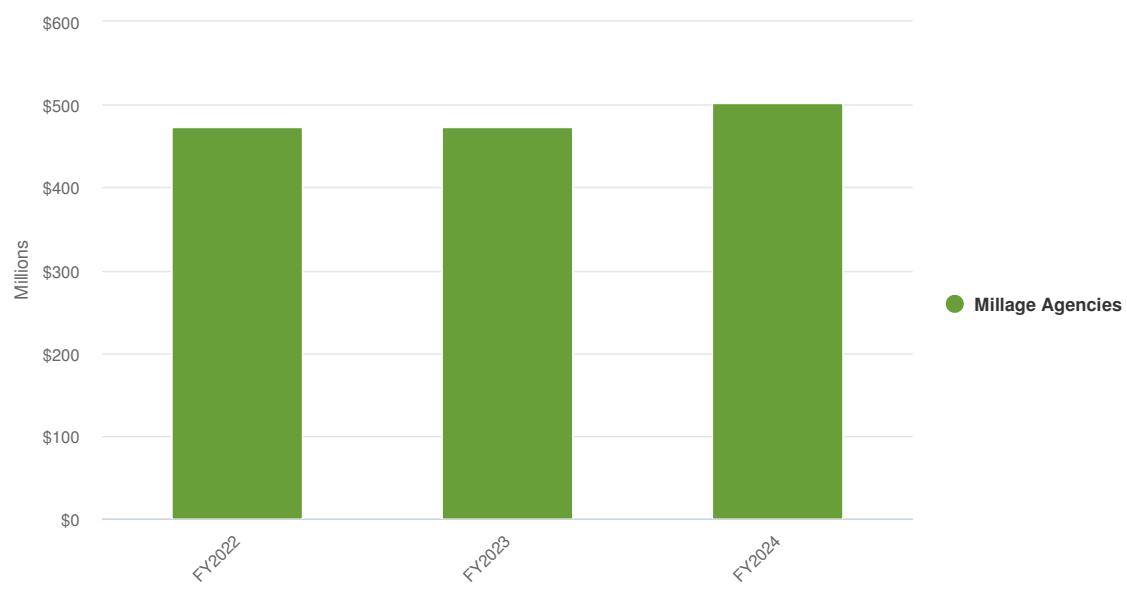
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Richland Cnty Recreation Comm	\$15,740,919	\$15,550,000	\$16,455,543	5.8%
Columbia Area Mental Health	\$2,516,630	\$2,452,129	\$2,714,000	10.7%
Public Library	\$29,315,077	\$30,003,014	\$32,311,229	7.7%
Riverbanks Zoo	\$2,812,035	\$2,617,965	\$2,706,000	3.4%
Midlands Technical College	\$11,071,259	\$10,738,600	\$11,430,361	6.4%
School District One	\$240,560,647	\$241,685,103	\$254,990,675	5.5%
School District Two	\$170,709,169	\$169,412,212	\$181,576,392	7.2%
Total:	\$472,725,736	\$472,459,022	\$502,184,200	6.3%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budget Adopted (% Change)
Expenditures				
Millage Agencies	\$472,725,736	\$472,459,022	\$502,184,200	6.3%
Total Expenditures:	\$472,725,736	\$472,459,022	\$502,184,200	6.3%



DEPARTMENTS

Council Services



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

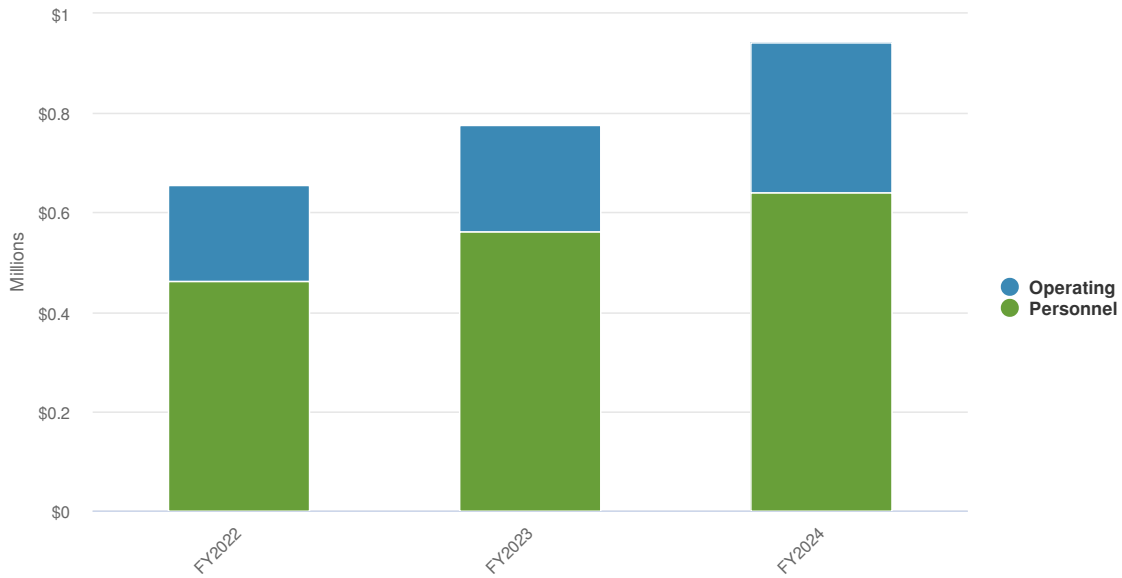
A repository of documents approved by County Council is maintained in the Council Services office. Richland County Council is the policy making branch of county government. Powers and responsibilities of County Council include the enactment of ordinances, making budget appropriations, incurring indebtedness, levying taxes and promulgating land use regulations.

Goals and Objectives

- Provide prompt and courteous service to Council members by providing accurate information in a usable and understandable format.
- Respond in a timely manner to County citizens who require assistance and/or services.
- Increase the accessibility of county government meeting information to the citizens of the county by uploading schedules, agendas, and meeting minutes onto the County internet site in a timely manner.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$461,832	\$562,224	\$640,584	13.9%
Operating	\$195,035	\$214,520	\$301,849	40.7%
Total Expense Objects:	\$656,867	\$776,744	\$942,433	21.3%

Legislative Delegation



The Legislative Delegation Office's mission is to serve as a liaison between the various levels of government and individual citizens and their elected legislators. To execute the duties of the Legislative Delegation, that include: interpreting and executing policies and procedures of the Delegation, coordinating appointments to boards and commissions, and processing and coordinating certifications of notary applications for Richland County. In addition, the Legislative Delegation staff will handle the administration of Richland County's Transportation Funds, Water Recreational Resource Funds, and Richland County's Game and Fish Funds to assure effective and efficient serves relative to these activities.

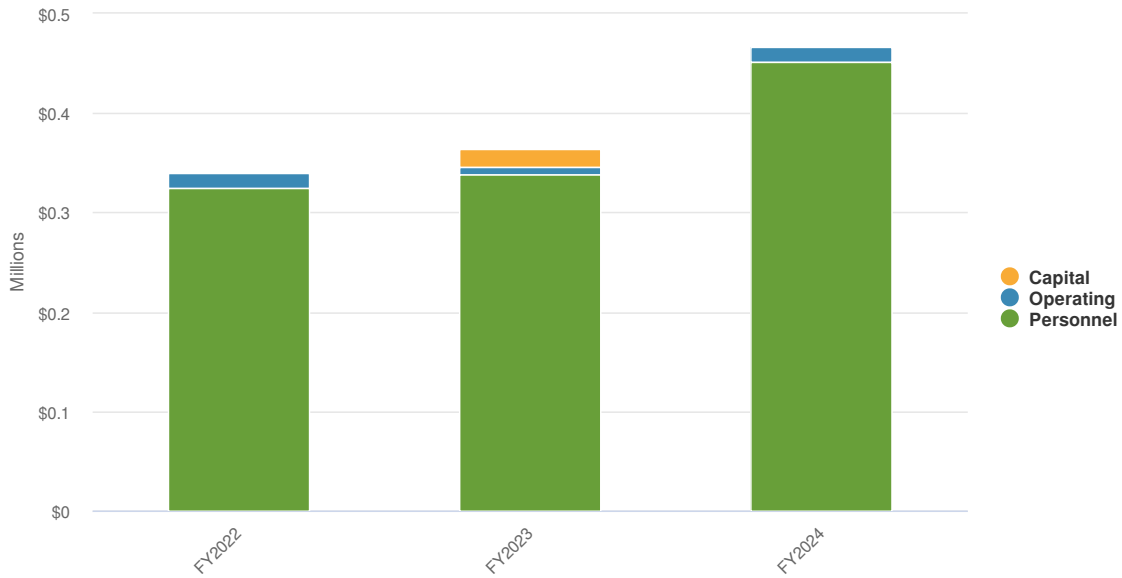
This office will also seek to manage and serve effectively the Veterans' Affairs for Richland County veterans and their family members. Staff, through its authorization by law, will assist veterans and their dependents, including dependents of deceased veterans in determining Federal, State and County benefits, services, entitlements, conduct aggressive outreach efforts to reach, inform, counsel, service and refer for veterans' benefits.

Goals and Objectives

- To serve all Richland County citizens with honesty, efficiency, and courtesy, by responding to all requests of service within a reasonable period of time.
- To improve the efficiency of the local transportation network by further refining of the "C" fund process to support city, county and state road improvement projects (in Richland County); through the facilitation of a citizen membered committee meetings, on a bi-monthly bases. Records of these meetings will be kept by the designated employee and accessible to the public, as requested.
- To ensure that funds administered by the delegations are expended in a fair and equitable manner for all citizens of Richland County, per applicable statute.
- To establish and maintain 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, initiative, to produce linkages for information and referrals.
- Ensure efforts to remove barriers affecting veterans in need of service through interpretation of laws as expressed by regulation, bulletin, and precedent decisions and make program assistance accessible within an inviting atmosphere.
- Attend training workshops, seminars, meetings, presentations and assemblies associated with veterans' concerns for professional development.
- To develop and maintain a strategic operational plan for the continued success of the office and efficient service to the citizens of Richland County.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$324,466	\$337,762	\$451,986	33.8%
Operating	\$15,569	\$8,225	\$14,469	75.9%
Capital	\$0	\$17,995	\$0	-100%
Total Expense Objects:	\$340,034	\$363,981	\$466,455	28.2%

Master in Equity



South Carolina Law establishes the Master-in-Equity in each county. The Equity Court is a division of the Circuit Court. The Master-in-Equity, as Judge of the Equity Court, is entitled to all the benefits and subject to all the requirements of the South Carolina Circuit Court and Family Court Judges. The Master-in-Equity may hear any civil non-jury matter referred in the Equity Court from Circuit Court by consent of the parties involved or pursuant to court order. Additionally, the Master-in-Equity serves as a Special Circuit Judge on an ad hoc basis to hear civil non-jury and other matters.

The Richland County Master-in-Equity is a revenue generating office. The Master-in-Equity collects fees in actions for partitions, foreclosures of liens upon property, supplemental proceedings by judgment creditors, deed preparations and receives a commission on sales of land. Funds collected by the Master are on deposit in an interest bearing account and the interest, fees, and commission are turned over to the General Fund of Richland County.

Goals and Objectives

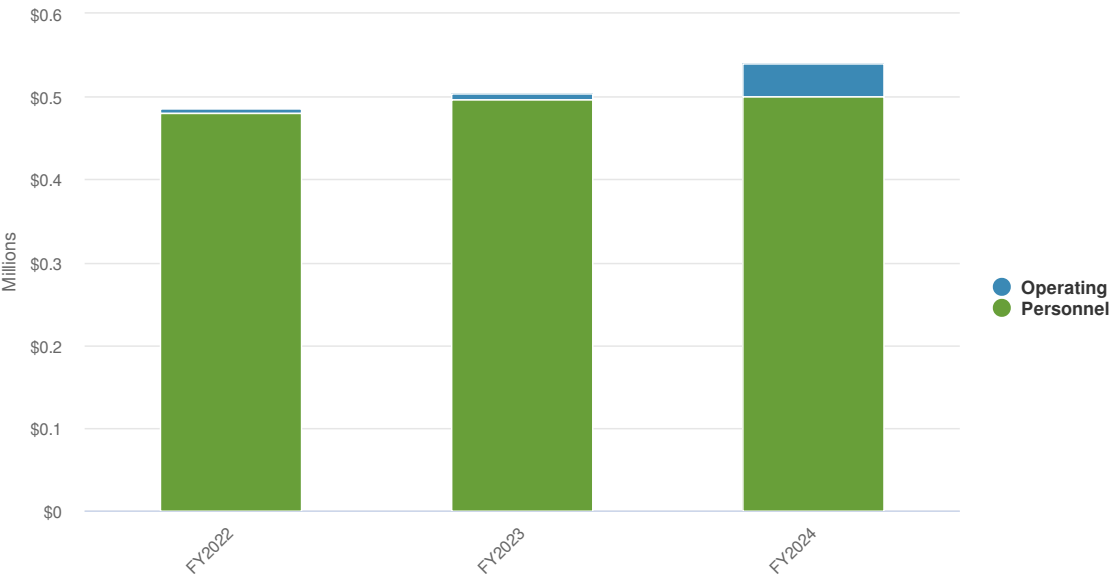
- Render impartial, thoroughly researched, legal decisions on complex matters submitted for decision as well as prompt resolution of routine matters.
- Provide assistance to the Richland County and South Carolina Bar Association.
- Serve as a liaison with other County Departments and branches of the judicial systems to ensure all county citizens are effectively served by the Master-In-Equity.

Budget Highlights

Master-in-Equity is funded through the Countywide General Fund. The expenditures roll up into the Elected and Appointed officials' sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$479,902	\$496,679	\$500,111	0.7%
Operating	\$6,460	\$6,839	\$39,770	481.6%
Total Expense Objects:	\$486,361	\$503,517	\$539,881	7.2%



Probate Judge



Amy McCulloch
Probate Judge

MISSION STATEMENT

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

Goals and Objectives

Estate Division

- To continue to provide quarterly workshops for attorneys, paralegals and personal representatives to educate them about the probate process and forms.
- The Probate Court in Richland County is required to retain marriage licenses and we have the paper copies from 1911 to current. The paper marriage licenses from June of 1998 through April of 2014 have been scanned and stored digitally. The goal is to continue with this conversion for ease of access, printing, and certifying for clients.
- We have scanned, stored and indexed all estate records from current back to 1993. Our goal is to continue scanning estate records that are as old as 1900; getting files scanned and indexed on a daily basis.
- To work with the IT Department so that we may accept credit card payment for copies issued through the Records Division.
- To investigate the equipment needed to convert the microfilm and microfiche into images that can be viewable and printed.
- To continue to update our website with current forms and procedures.

Marriage License and Records

- To continue to promote the Courts: Provide information/training/literature about the Courts to law enforcement, Solicitors, Public Defenders, private attorneys, Judges, Bond Court staff and other individuals or agencies that make referrals, as well as to the general public.
- To continue to convert Marriage License records from 1988 to 1911 and keep the current licenses scanned within six months of being issued.
- To update information and statistics on the website as necessary.
- To maintain necessary statistics and update reports regarding re-arrest numbers for all former graduates. These numbers indicate success and will be advertised on brochures and publicized in the community.
- Continue to convert estate files from 1990-1900 from microfilm and microfiche to digital viewing

Goals for the Adult and Juvenile Mental Health Court Division

- To continue to promote the Courts: Provide information/training/literature about the Courts to law enforcement, Solicitors, Public Defenders, private attorneys, Judges, Bond Court staff and other individuals or agencies that make referrals, as well as to the general public.
- To continue to update the AS400 with all necessary dates, events, screening and assessments, evaluations, transports, and plea dates.
- To update information and statistics on the website as necessary.
- To maintain necessary statistics and update reports regarding re-arrest numbers for all former graduates. These numbers indicate success and will be advertised on brochures and publicized in the community.
- To update the brochures to include the process for making referrals to the Courts, the eligibility requirements, and our contact information; to be distributed to facilities, hospitals, and other interested parties.
- To encourage and provide information to graduates so they can start an alumni support group.

Goals for the Commitment Division

- Continue to create reports for SLED to comply with the 2013 reporting law for adjudicated mentally ill and chemically dependent individuals for the purpose of prohibiting the possession and purchase of firearms. The required reporting is for individuals from 2003 through the present.
- Continue the conversion of the stored records to scan and index so that the original files may be sent to offsite storage (Iron Mountain) to comply with the 2015 Administrative malate that all records be retained. *previous years have allowed for the destruction of the files after a 5 year period*
- Update the website to allow for better access for the public regarding the commitment process in an effort to decrease the volume of calls we receive on a daily basis.
- Continue to work with the I.T. Department to revise the AS400 system. Currently, we are working to add needed fields in order to provide a detailed case history on each client. We will continue to access pertinent information on a consistent basis, including revising or adding current information, discovering methods and shortcuts to add to our current system in a way that may cut down on time spent entering information.
- Continue developing positive working relationships with local area facilities in order that we may both continue to be effective in communicating procedures and policies.
- Continue meetings with attorneys, judges, court staff and mental health professionals/police officers to provide information about MHC.

Guardianship/Conservatorship Division

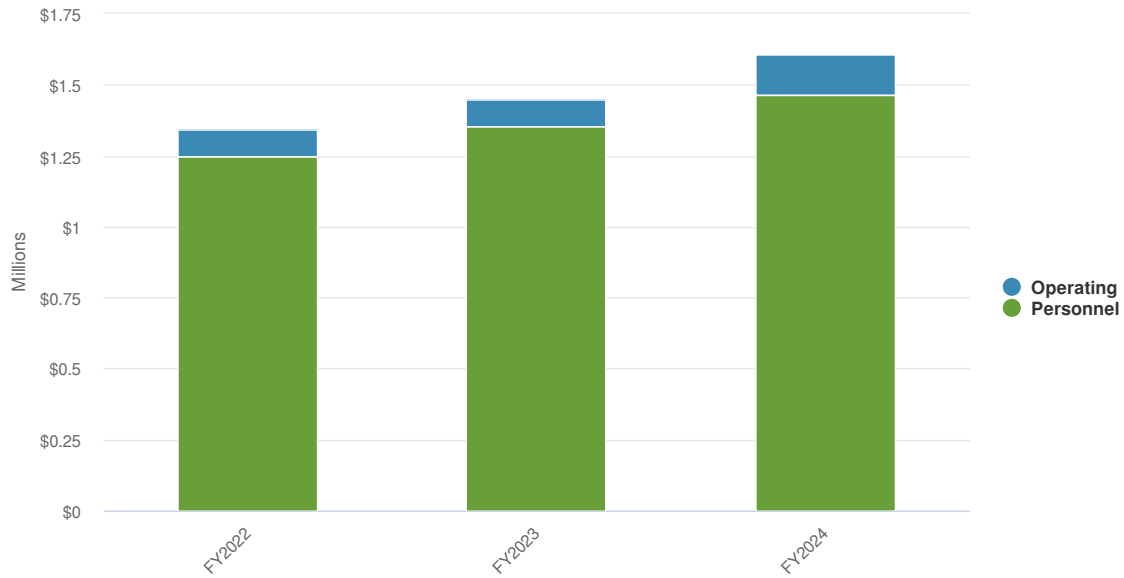
- Continue the annual Guardian ad Litem training for local attorneys and now the public to provide them with updated changes to our forms and court procedures as the code was updated January of 2019 and there are additional responsibilities and forms that are now required.
- Continue the annual GAL training for local attorneys on our GAL list regarding court procedures and legal, medical, and ethical issues that are relevant to or may arise in their appointed cases.
- Have training for personal injury attorneys in the local area to explain the process for minor Conservatorships.
- To continue to revise processes, forms, and procedures as we receive feedback from Pro Se Petitioners, attorneys and their staff, internal staff, and others with whom we interact with on a regular basis.
- Continue to use and expand the volunteer visitor program with the University of South Carolina School of Law (as they are now used as Guardian ad items)

Budget Highlights

Probate Judge is funded through the Countywide General Fund. The expenditures roll up into the Judicial sub-category for reporting purposes. Revenue is generated through the issuance of marriage licenses and court fees. Additionally, Probate Judge has a separate category, Probate Court Advertising, which is used to account for revenue and expenditures relating to the publication of the Notice to Creditors.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,249,142	\$1,353,268	\$1,465,213	8.3%
Operating	\$94,211	\$93,302	\$143,453	53.8%
Total Expense Objects:	\$1,343,354	\$1,446,570	\$1,608,666	11.2%

Magistrate Courts



Valerie Stroman
Chief Magistrate Judge

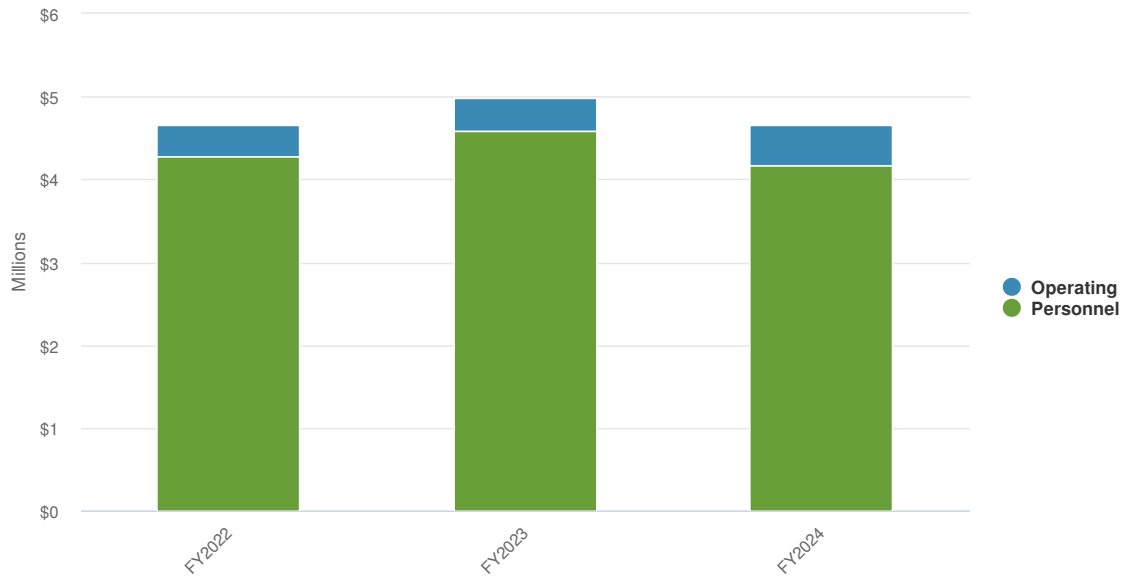
The mission of the Richland County Magistrate Courts is to provide a fair and impartial Summary Court forum for the timely and professional disposition of judicial matters. Each litigant will be treated with discretion and integrity. The magistrate system is composed of eleven districts Courts, a centralized Bond Court, and a centralized Central Court. Magistrates issue criminal arrest and search warrants, conduct bail bond hearings, preliminary hearings, jury trials, civil hearings, criminal hearings, and traffic hearings. A magistrate may impose a fine with court assessments of up to \$5,242.50 and/or a penalty of up to a 180 day sentence. The civil jurisdiction is \$7,500.00.

Goals and Objectives

- To process and dispose non-jury civil evictions, public sales, claim and deliveries, and summons and complaints or any civil action in jurisdiction within six months of the case filing.
- Monitor and improve the Setoff Debt Division's magisterial county-wide debt collections processing center by conducting quality control of all Magistrate District and Central Court fines due, processing notifications and reports to South Carolina Associations of Counties for processing of fines through the Department of Revenue, and maintaining statistics on fines collected.
- To dispose of all State statute and County ordinance cases within 180 days of filing and to do so in a cost efficient manner by grouping like cases in one court location.
- To issue arrest warrants and search warrants in a timely manner.
- In Bond Court, to conduct hearings at the Alvin S. Glenn Detention Center 24 hours a day with all General Sessions and victim crimes held at 2PM each day.
- In Central Court, to monitor and improve the various types of Court to include: Traffic Court, Preliminary Hearings Court, Domestic Violence Court, Jury Trial Court, Restraining Order Court and Civil Mediation Court by maintaining statistics of cases filed and disposed, scheduling hearings and trials, certifying dispositions, issuing and executing Orders of the Court, and receipting and disbursing all fines and fees.
- To continue to work with the Solicitor's office in maintaining standards and statistics to ensure compliance of the partially grant funded Domestic Violence program.
- To maintain the safety of the District Office Staff and Citizens of Richland County by having an officer at the location during business hours.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$4,278,005	\$4,581,699	\$4,176,781	-8.8%
Operating	\$379,400	\$407,467	\$474,705	16.5%
Total Expense Objects:	\$4,657,405	\$4,989,167	\$4,651,486	-6.8%

Solicitor



Byron E. Gipson
Richland County Solicitor

The Solicitor's office serves as ministers of justice in the fair and diligent prosecution of citizens charged with criminal offenses occurring in the Fifth Judicial Circuit, thereby preserving peace, safety and dignity for all citizens of this Circuit.

Goals and Objectives

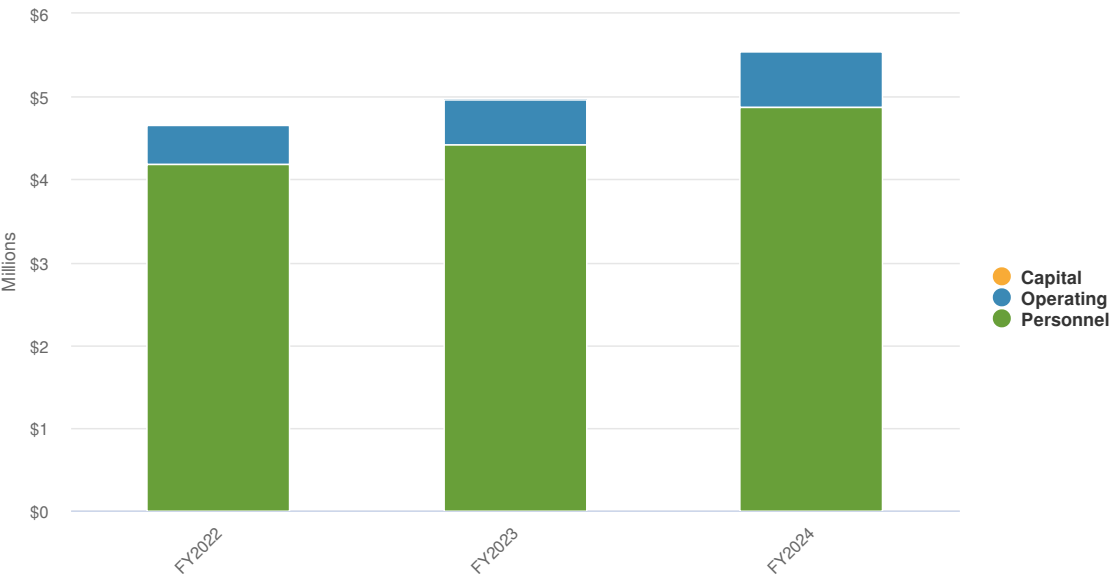
- To aggressively prosecute violent and repeat adult and juvenile offenders in the 5th Circuit Solicitor's Office.
- Continue development of diversion programs for first time offenders and substance abusers who might benefit from treatment.
- To reduce the local jail population (i.e. pre-trial detainment) by five percent (5%) by the swift and effective prosecution of defendants and/or timely referral to appropriate diversionary programs.

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$4,192,558	\$4,423,971	\$4,874,009	10.2%
Operating	\$468,691	\$546,325	\$679,573	24.4%
Capital	\$0	\$0	\$6,000	N/A
Total Expense Objects:	\$4,661,249	\$4,970,296	\$5,559,582	11.9%



Clerk of Court



Jeanette McBride
Clerk of Court

To function as a team dedicated to serving the public, our legal professionals, and court officials by preparing and maintaining accurate records, and providing assistance in an understanding and compassionate manner. In addition we will provide customer service to everyone, with competence, professionalism and courtesy in compliance with the laws, rules and regulations of our State.

Goals and Objectives

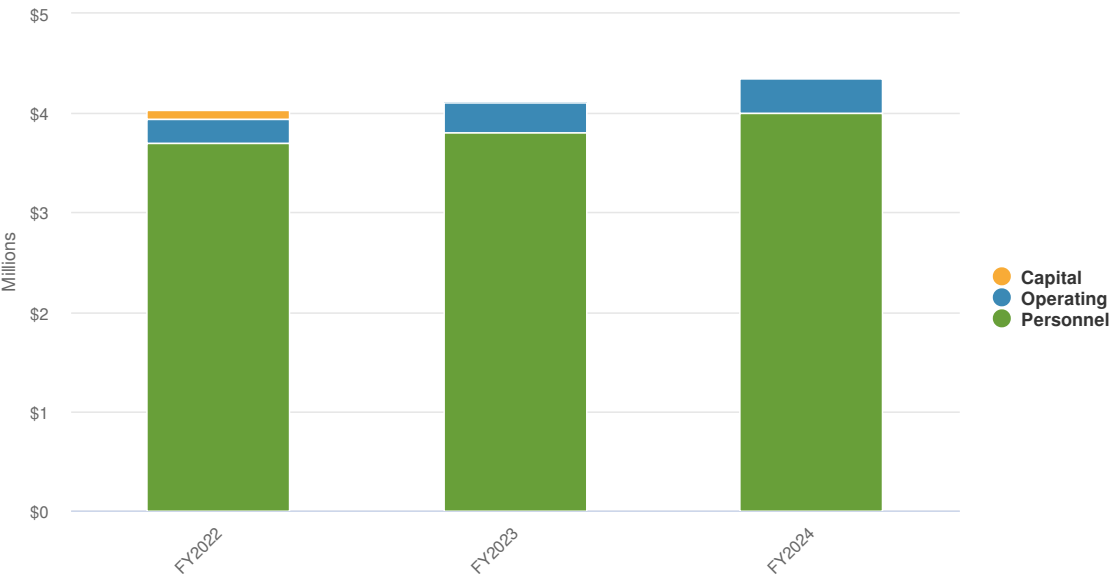
- To provide a fully automated computer imaging system for files in Criminal and Civil Records.
- Utilize cutting edge technology in carrying out the responsibilities of our mission and daily operations.
- To ensure services are rendered in a courteous, timely, and efficient manner.
- To provide a safe, harmonious, and esthetically pleasant working environment for employees and customers
- Provide upgrade on worn desks, file cabinets

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$3,705,799	\$3,811,348	\$3,999,969	4.9%
Operating	\$237,746	\$298,000	\$344,420	15.6%
Capital	\$92,316	\$4,617	\$2,314	-49.9%
Total Expense Objects:	\$4,035,860	\$4,113,964	\$4,346,703	5.7%



Board of Elections & Voter Registration



Travis Alexander

Director of Voter Reg. & Elections

The mission of the Richland County Elections and Voter Registration Office is to ensure federal, state and local elections are conducted timely, responsibly, and with the highest level of professional election standards, accountability, security and integrity, intended to earn and maintain public confidence in the electoral process.

Goals and Objectives

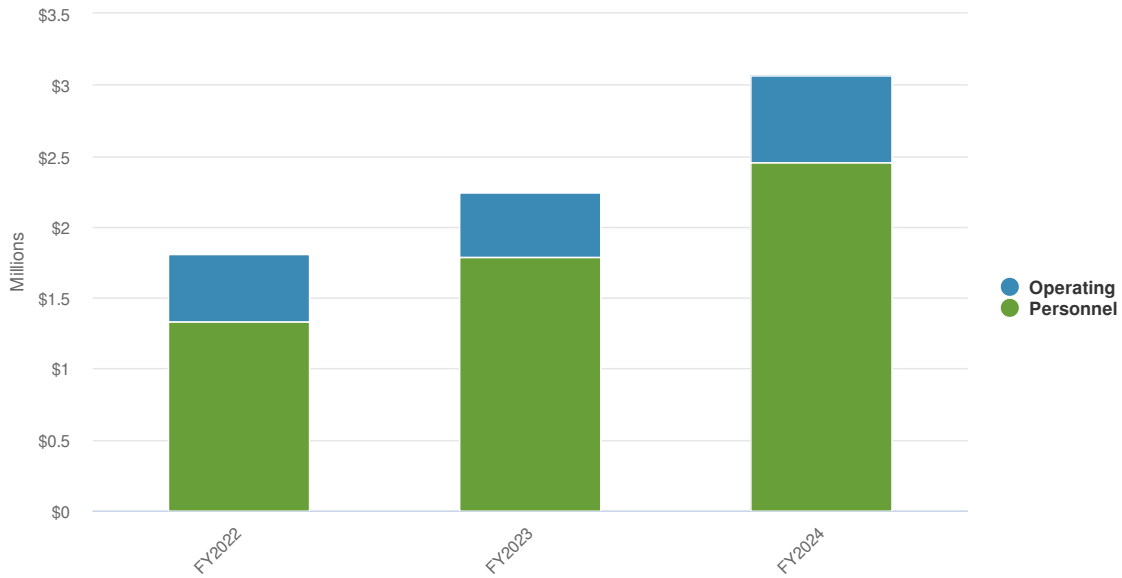
- To ensure the integrity of the election process by conducting elections according to the law, maintaining accuracy of the process and performing duties in an efficient manner.
- To simplify the election process and eliminate as many problems and errors as possible by continuing to train, re-train and certify election workers, involve neighborhood and community service groups, and prepare better training resource materials for poll workers.
- To involve youth in the election process by recruiting 16-18 year old high school students and college students to serve as election-day workers, and to continue educational projects within county schools.

Budget Highlights

The Board of Elections and Voter Registration were combined into one department in FY12. The Board of Election and Voter Registration is funded through the countywide General Fund. The expenditures roll up into the Election sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,336,476	\$1,781,867	\$2,455,738	37.8%
Operating	\$467,524	\$459,541	\$615,650	34%
Total Expense Objects:	\$1,804,000	\$2,241,408	\$3,071,388	37%

Auditor



Paul Brawley
Richland County Auditor

To provide prompt, courteous, and efficient services to the citizens of Richland County. Accurately calculate the millage rates in a fair and equitable manner to ensure the County has sufficient revenue to meet its operational objectives. Cooperatively work with stakeholders to ensure the integrity and constitutional objectives of the office are met.

Goals and Objectives

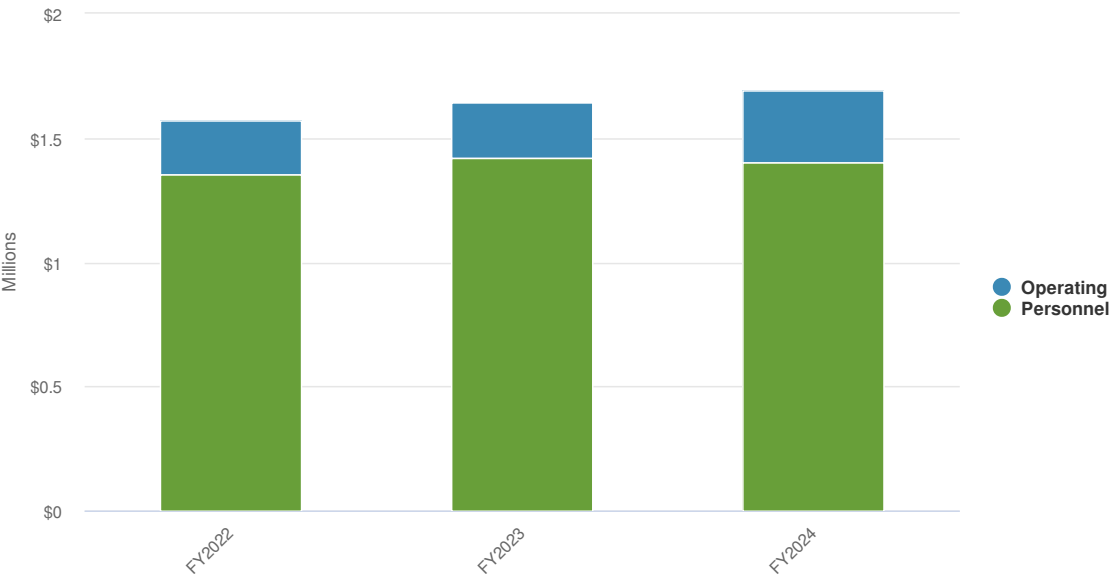
- Provide accessible services to the citizens through the customer service counter, telephone, e-mail, website services or community interactions.
- Ensure that all funds are taken into account when calculating the millage rate to protect taxpayers from excessive taxes.
- Ensure taxpayers are aware of their rights and eligibility for tax exemptions.
- Ensure that businesses are taxed properly and that fee agreements are enforced.

Budget Highlights

The Auditor's Office is funded through the countywide General Fund. The expenditures roll up into the Elected and Appointed sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,354,056	\$1,420,350	\$1,403,798	-1.2%
Operating	\$216,847	\$221,200	\$289,100	30.7%
Total Expense Objects:	\$1,570,902	\$1,641,550	\$1,692,898	3.1%



Treasurer



Kendra L. Dove
Richland County Treasurer

The Richland County Treasurer's Office will increase the trust our citizens have for their government by providing professional, innovative and responsive service.

Goals and Objectives

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

Budget Highlights

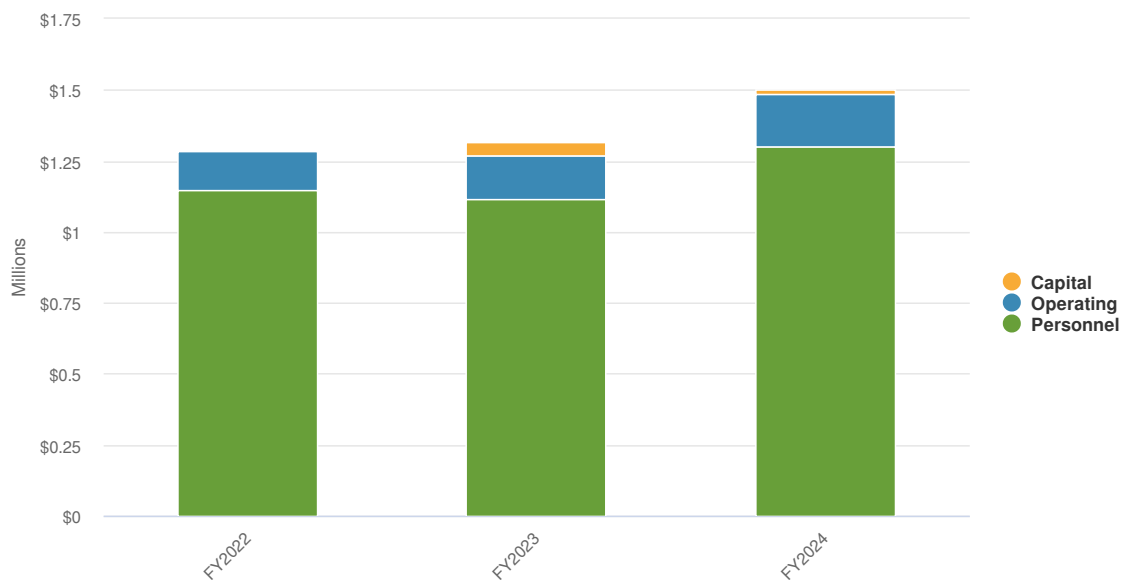
The Treasurer is funded through the countywide General Fund. The expenditures roll up into the Elected and Appointed Officials sub-category for reporting purposes.

Taxes at Tax Sale

This division of the Treasurer accounts for the fees and expenditures associated with the sell and collection of delinquent taxes. The law provides for an additional fee to be charged on delinquent taxes requiring collection. Those additional funds are used to pay for the direct costs of collection on delinquent taxes. The budget is funded with revenues expected to be collected in the discharge of these duties.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,147,502	\$1,117,068	\$1,301,151	16.5%
Operating	\$137,945	\$153,832	\$185,275	20.4%
Capital	\$0	\$43,275	\$15,000	-65.3%
Total Expense Objects:	\$1,285,446	\$1,314,176	\$1,501,426	14.2%



Richland County Sheriff Department



Leon Lott
Sheriff

"It is our mission, as trusted public servants, to prevent crime and the fear of crime by providing excellence in law enforcement services, accountability and connections with our communities."

Vision Statement

"Enriching community trust through high standards of excellence"

Goals and Objectives

- Reduce property and violent crimes through community education and collaboration.
- Increase technology assisted real-time actionable intelligence.
- Maintain effective response times throughout the County.
- Proactively pursue and acquire technology to reduce crime and capture criminals.
- Foster strong relationships and cultural understanding with all communities.
- Maintain direct coordination and cooperation with Federal, State and Local law enforcement, public safety, and military partners.
- Expand and consolidate efforts to reach at-risk youth through the creation of positive youth services programs and activities that focus on good citizenship and responsible decision making.
- Increase cooperation and coordination with other community and service organizations' youth programs.
- Increase cooperation and coordination through the continued use of digital media platforms.

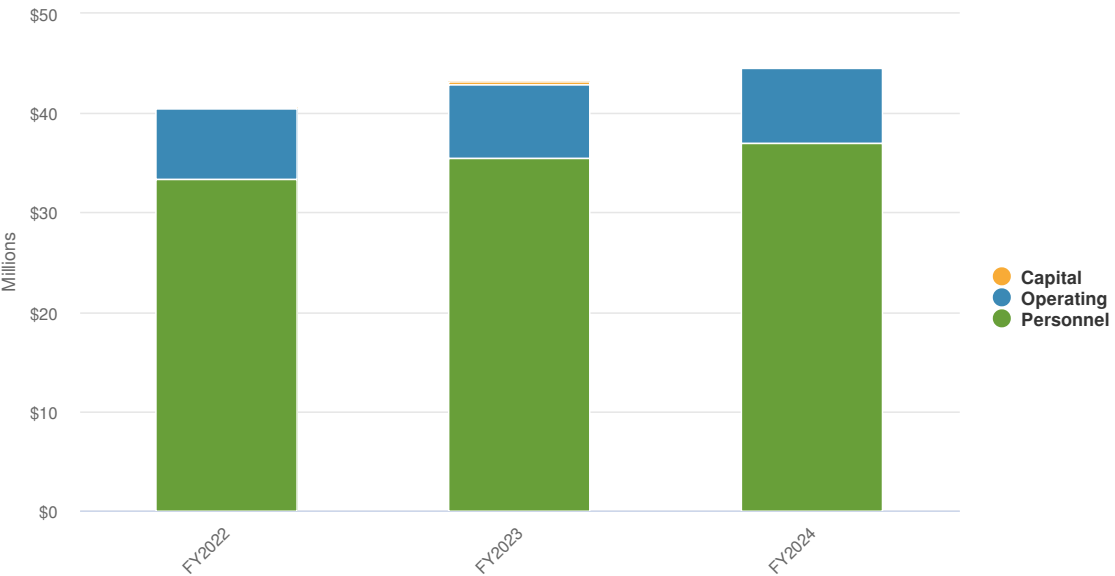
Budget Highlights

Sheriff

The Sheriff's Department is funded through the county-wide general fund. The expenditures roll up into the Elected Officials sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$33,337,471	\$35,550,792	\$37,021,695	4.1%
Operating	\$7,116,384	\$7,393,916	\$7,519,277	1.7%
Capital	\$198,054	\$219,042	\$0	-100%
Total Expense Objects:	\$40,651,909	\$43,163,751	\$44,540,972	3.2%



Coroner



Naida Rutherford
Richland County Coroner

The Coroner's Office is responsible for investigating all suspicious, violent, sudden, unexpected and/or unexplained deaths that occur in Richland County. The Coroner is responsible for collecting, storing and preserving evidence that is vital to the outcome of criminal cases. Additionally, the Coroner also investigates all deaths that occur in a hospital within the first 24 hours of admission. After the investigation is concluded, the Coroner determines whether the manner of death is due to natural causes, an accident, a suicide or a homicide. The Coroner also assists and counsels the families helping them to cope with their loss by using victim advocates.

The Coroner's Office also strives to interact with the community to provide safety and preventative information to make the public aware of possible harmful issues that arise on a daily basis. These programs include but are not limited to promoting SAFE Sleep for infants, guidance to troubled youth through an Arbitration program, public awareness of the dangers of drugs and alcohol abuse, gun safety and multiple outreach programs to help citizens understand and deal with issues that are faced on a daily basis.

The Coroner's Office also is very active by not only attending community events but also hosting a variety of events to promote a sense of safety and caring for the citizens of Richland County.

Goals and Objectives

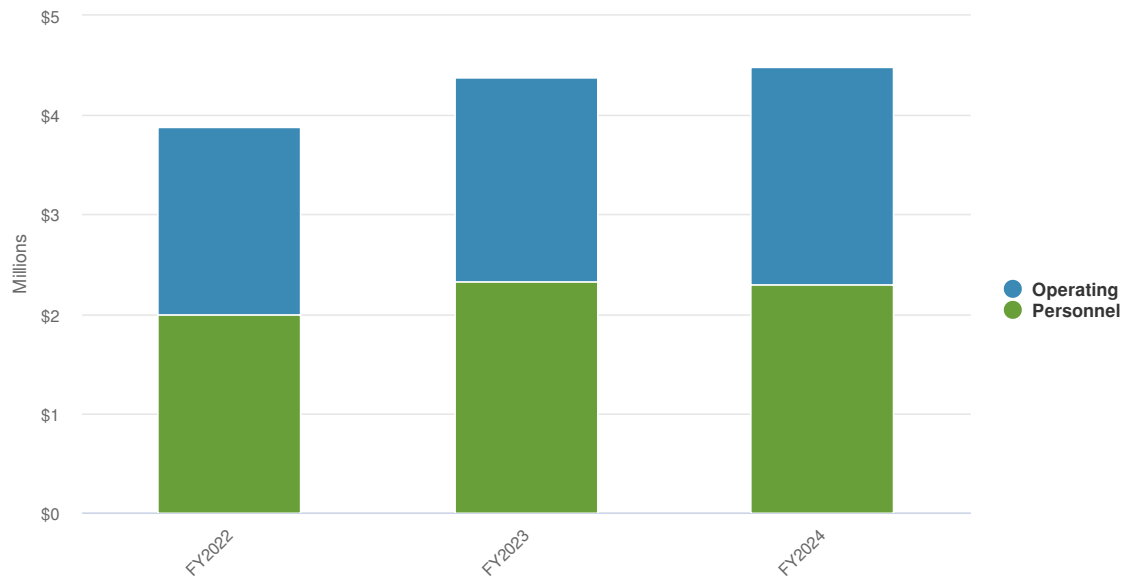
- Ensure that the citizens of Richland County receive the best possible investigation of each death.
- Ensure that the citizens of Richland County are kept informed about the status of a death investigation of a family member.
- Ensure that the citizens of Richland County are protected against known hazards that have caused a death by taking corrective measures. Citizens are also made aware of potential dangers and/or hazards that could possibly effect their well-being.
- Adequately equip all deputy coroners so they can perform within the established and published guidelines and standards set forth by SC State Law and OSHA regulations.
- The Coroner will continue to utilize the volunteer services of the C.A.R.E. Team

Budget Highlights

Coroner is funded through the countywide General Fund. The expenditures roll up into the Elected and Appointed sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,991,537	\$2,332,377	\$2,289,417	-1.8%
Operating	\$1,887,722	\$2,047,199	\$2,203,998	7.7%
Total Expense Objects:	\$3,879,260	\$4,379,576	\$4,493,415	2.6%



County Administrator



Leonardo Brown, MBA, CPM
Richland County Administrator

The mission of the County Administrator's Office is to provide information and recommendations to the County Council that will assist the Council in making informed policy decisions, and to ensure that Council's directives are carried out as intended. Furthermore, the Administrator's Office serves as facilitator and problem solver by supporting the County's operating departments as they endeavor to fulfill their own individual missions.

Goals and Objectives

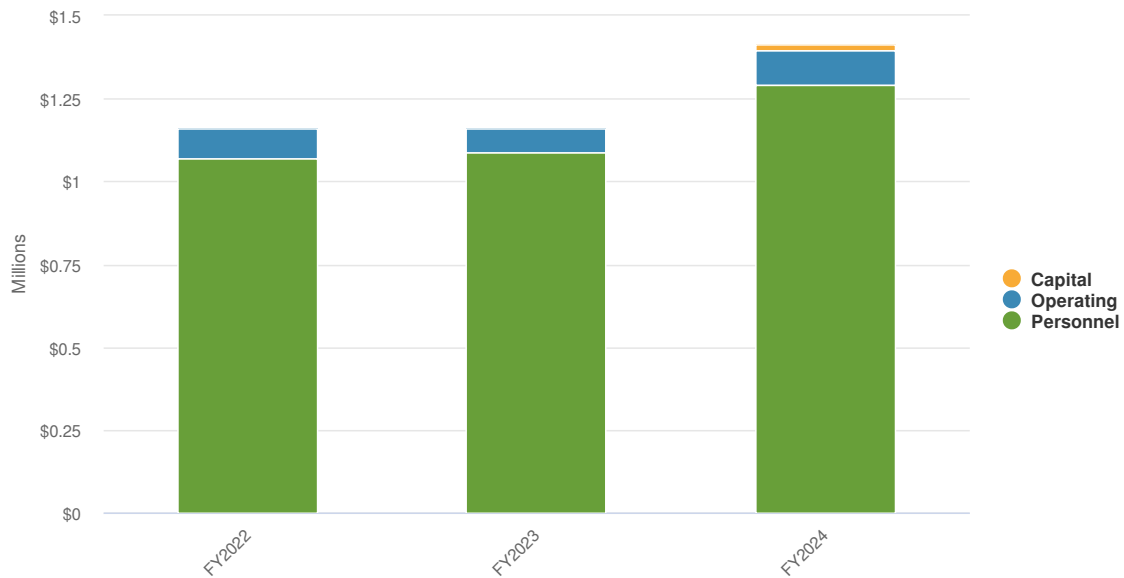
- Provide County Council with timely, relevant information to assist Council in making informed policy decisions.
- Develop a long range grant funding plan, complete with grant type and availability, deadlines, and tracking of new and existing grant programs, to meet the County's infrastructure needs.
- Assure accountability by 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

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,070,632	\$1,089,140	\$1,290,673	18.5%
Operating	\$91,457	\$72,665	\$105,443	45.1%
Capital	\$2,100	\$0	\$18,249	N/A
Total Expense Objects:	\$1,164,189	\$1,161,805	\$1,414,365	21.7%

Public Information Office



Susan O'Cain

Director of Communications / Public Information

Working responsively and proactively, the Public Information Office (PIO) seeks to increase public awareness and understanding of Richland County Government. The Public Information Office acts as a point of contact for County information to assist the news media, residents, elected officials, County employees and other government agencies. In addition, the Public Information Office offers communications support for County departments.

Goals and Objectives

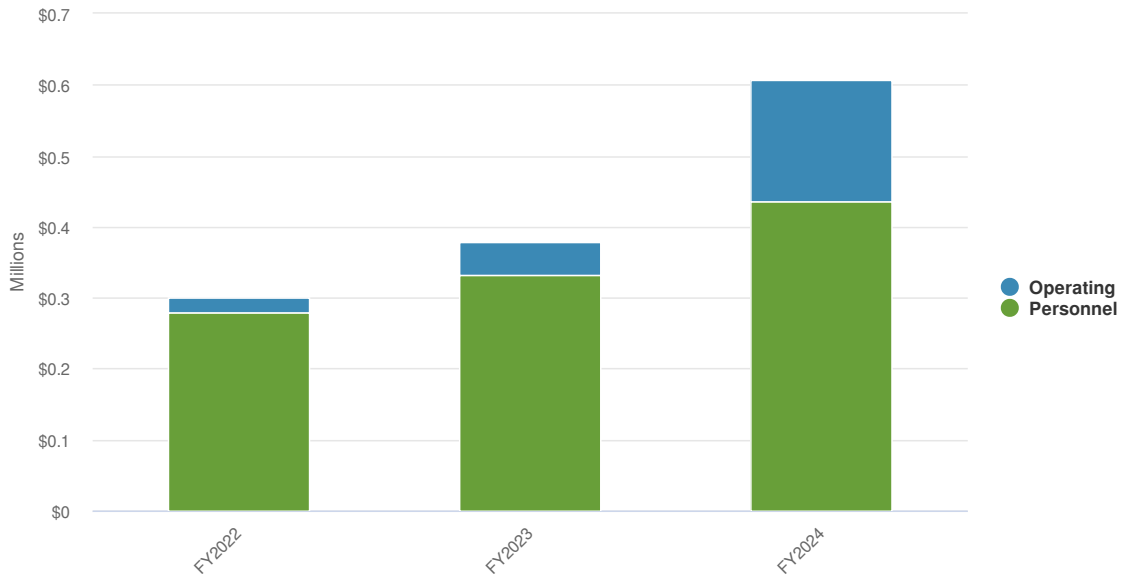
- Enhance County's image in the community
 - Highlight employees to humanize services the County provides to the community
- Improve efforts to promote county services and programs
 - Expand Engage Richland initiative

Budget Highlights

The Public Information Office is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$278,607	\$330,990	\$435,362	31.5%
Operating	\$21,252	\$48,606	\$171,905	253.7%
Total Expense Objects:	\$299,858	\$379,596	\$607,267	60%

Office of Risk Management



Brittney Hoyle Terry, ESQ.
Director of Risk Management

Risk Management works to efficiently maintain a safe environment at Richland County facilities. Risk management works to protect the county and employees from liability through extensive training and efficient use of resources.

Goals and Objectives

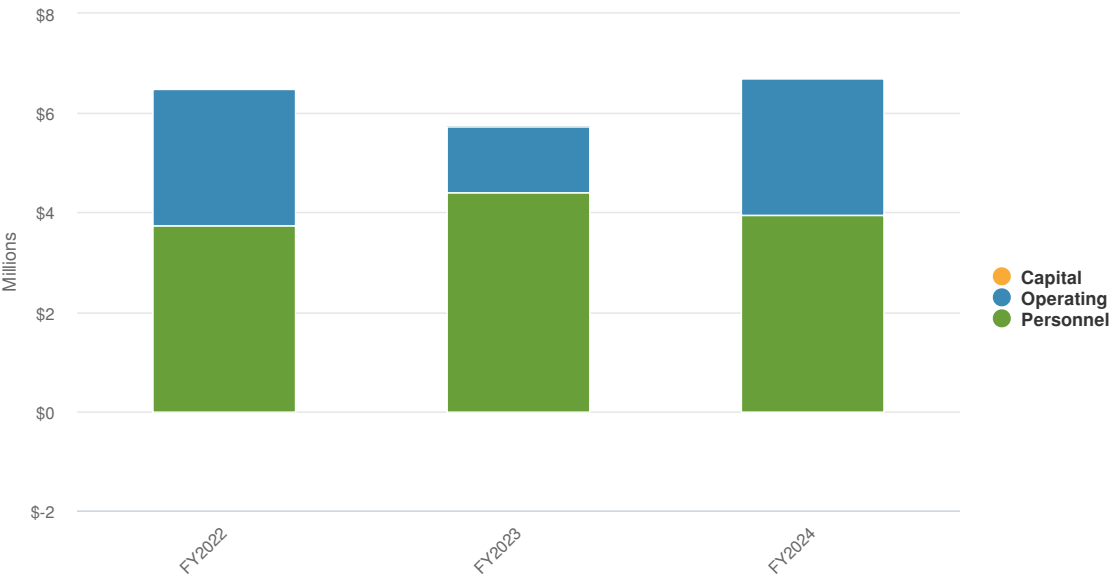
- Contain costs while operating quality risk management programs.
- Provide safety program structure and training

Budget Highlights

Risk Management is funded through the Countywide General Fund and no additional revenue is generated. The expenditures roll up into the Internal Support sub-category for reporting purposes. Total worker's compensation for all general fund departments is included in the Risk Management budget. Includes Central Garage. Central garage provides some revenue from collected fees.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$3,746,961	\$4,416,046	\$3,937,825	-10.8%
Operating	\$2,741,608	\$1,324,086	\$2,773,014	109.4%
Capital	-\$30,275	\$22,430	\$0	-100%
Total Expense Objects:	\$6,458,293	\$5,762,562	\$6,710,839	16.5%



Ombudsman



Judy A. Carter
Richland County Ombudsman

The Richland County Ombudsman's Office is committed to providing seamless, quality service with minimal bureaucracy by making every attempt possible to obtain a positive, fair, and equitable resolution for citizens' concerns and requests.

Goals and Objectives

- Create a service oriented culture in Richland County that delivers world-class service.
- Provide customer service training for Ombudsman staff to exceed citizens' expectations and deliver excellent service.
- Ensure quality customer satisfaction internally and externally through citizen surveys.
- Continuously empower and provide representatives with knowledge and updates on County related matters to ensure efficiency and accuracy.
- Strengthen internal and external communication.

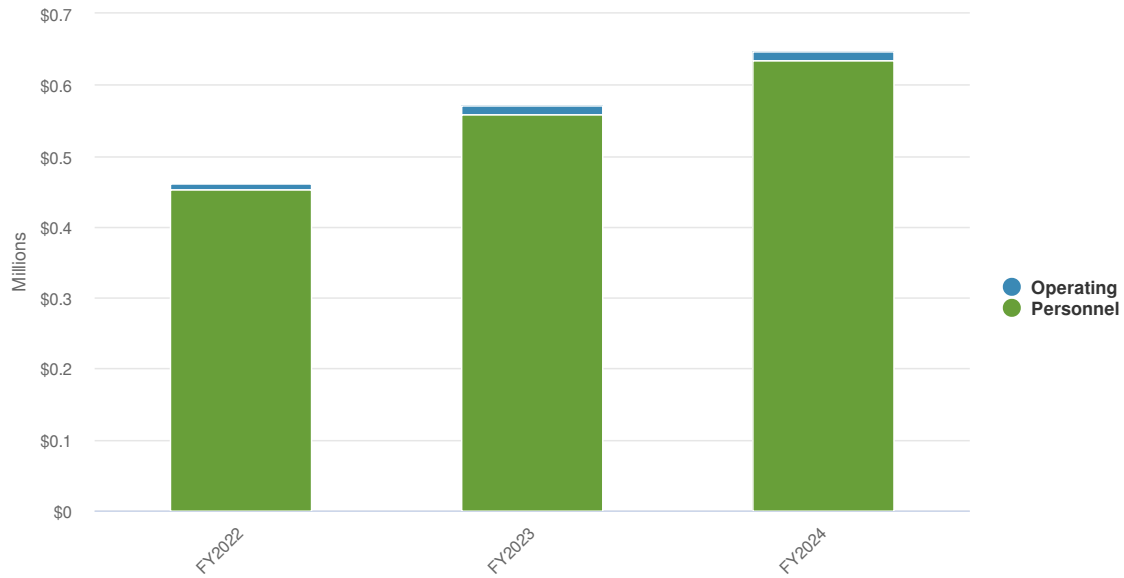
Performance Measures	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Monitor phone calls & correspondence for accuracy	20%	50%	75%	100%
Weekly emails providing informal training and motivational messages	10%	25%	60%	100%
Conduct bi-weekly customer service training and knowledge tests for internal staff	0%	50%	75%	100%
Implement use of external database for citizens to contact our office and report concerns and requests for service	0%	0%	0%	50%
Host meetings with County departments and outside agencies to obtain feedback and contact/information updates	0%	0%	0%	25%
Conduct surveys to determine if service was performed timely, satisfactorily and exceeded expectations	0%	0%	0%	25%

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$453,340	\$559,113	\$634,301	13.4%
Operating	\$7,269	\$11,249	\$13,514	20.1%
Total Expense Objects:	\$460,608	\$570,362	\$647,815	13.6%

Office of Budget & Grants



Abhijit Deshpande M.S., M.B.A.

Director of Budget and Grants

Mission Statement

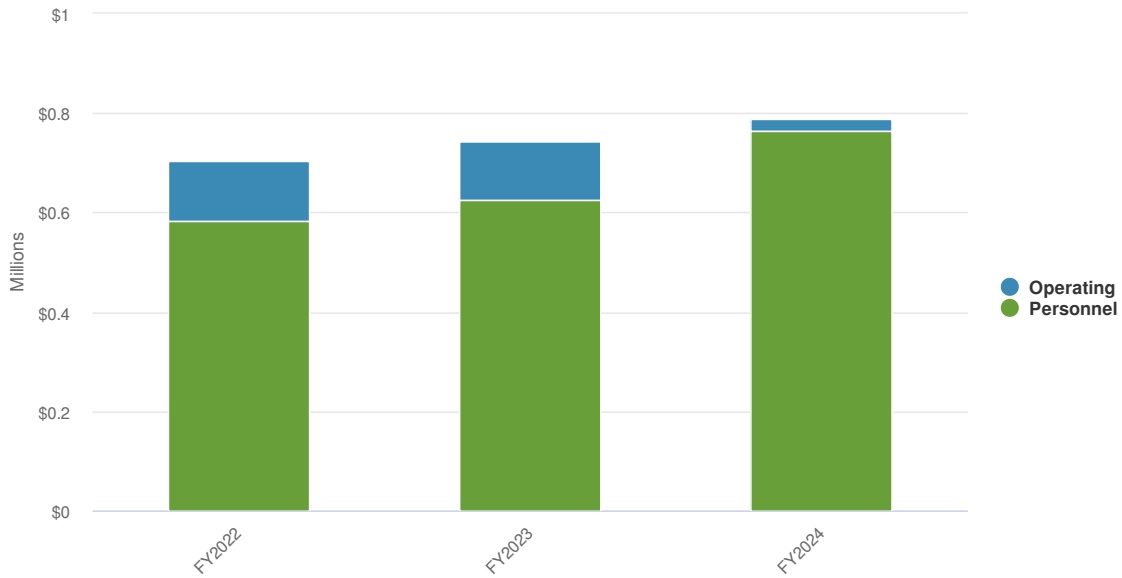
To provide budget and grant related operations and reporting services to County departments, citizens, and other users of the County's budget information. The budget and grant staff keeps track of the financial health of Richland County.

Goals and Objectives

- Efficiently process and administer grant funding in accordance with both Federal and County guidelines.
- Prepare monthly budget reports by the end of the month for the preceding month through the continued automation of the financial reporting process utilizing the financial system.
- Demonstrate compliance with Federal grant funding regulations by registering a clean A-133 with the Office of Management and Budget.
- Submit the approved budget document for review under the Government Finance Officers Association Distinguished Budget Presentation Award program.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$582,349	\$625,867	\$764,776	22.2%
Operating	\$121,597	\$116,609	\$24,000	-79.4%
Total Expense Objects:	\$703,946	\$742,476	\$788,776	6.2%

County Attorney



Patrick L. Wright
Richland County Attorney

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

Goals and Objectives

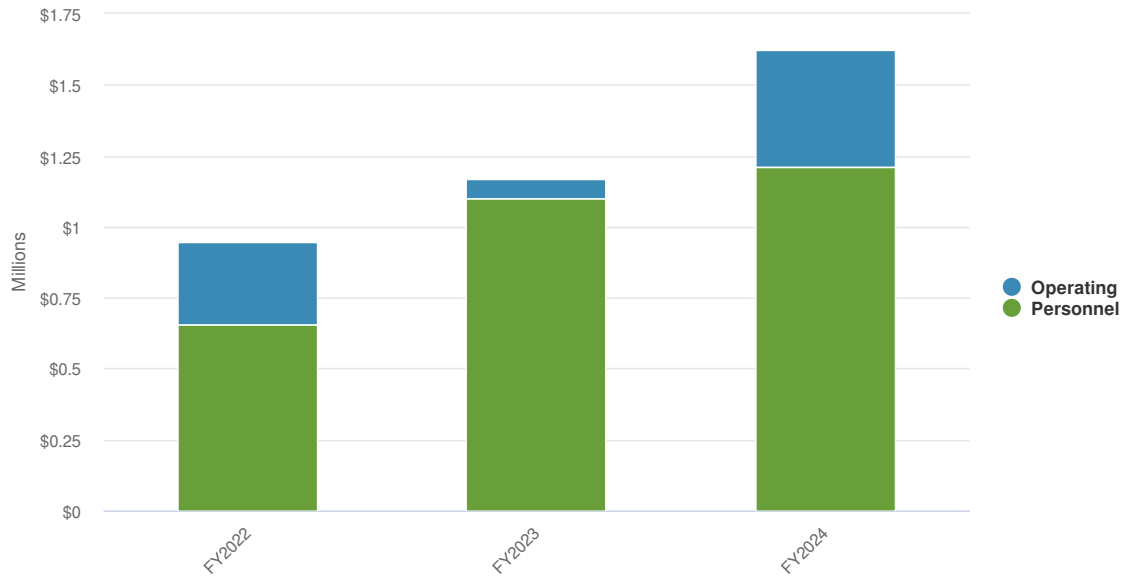
Continue to implement the new tracking system (Client Profiles) which will provide exact figures as to the number of lawsuits completed and those completed favorably for Richland County.

Budget Highlights

The County Attorney is funded through the countywide general fund and no additional revenue is generated. The expenditures roll-up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$653,037	\$1,098,901	\$1,211,566	10.3%
Operating	\$292,978	\$71,532	\$411,622	475.4%
Total Expense Objects:	\$946,015	\$1,170,434	\$1,623,188	38.7%



Finance



Stacey D. Hamm, CGFO
Director of Finance

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

Goals and Objectives

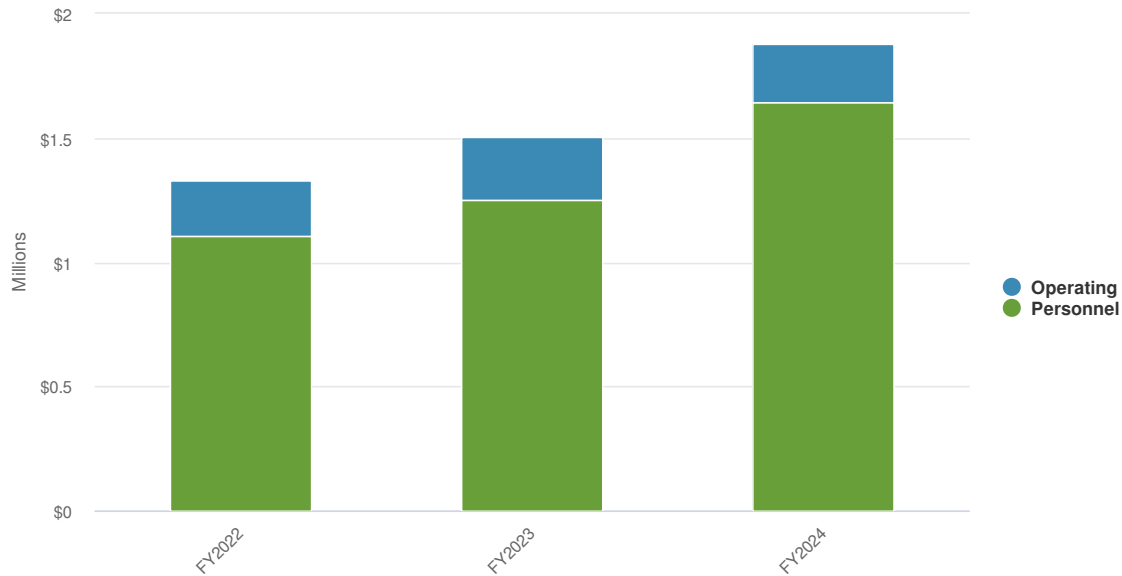
- Ensure Accounts Payable transactions are processed and recorded to the County's general ledger in a timely and accurate manner.
- To ensure utility system revenues are available to meet the respective utility system expenditures needs by maintaining the customer's receivable accounts at a current aging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

Budget Highlights

Finance is funded through the Countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,107,372	\$1,251,669	\$1,643,184	31.3%
Operating	\$224,585	\$252,583	\$233,625	-7.5%
Total Expense Objects:	\$1,331,957	\$1,504,252	\$1,876,809	24.8%

Procurement



Jennifer Wladischkin, NIGP-CPP, CPPB CPPM
Director of Procurement

We shall solicit and negotiate to obtain fair and reasonable prices, provide quality and effective support to customers, ensuring dependable source of supply and maintain 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

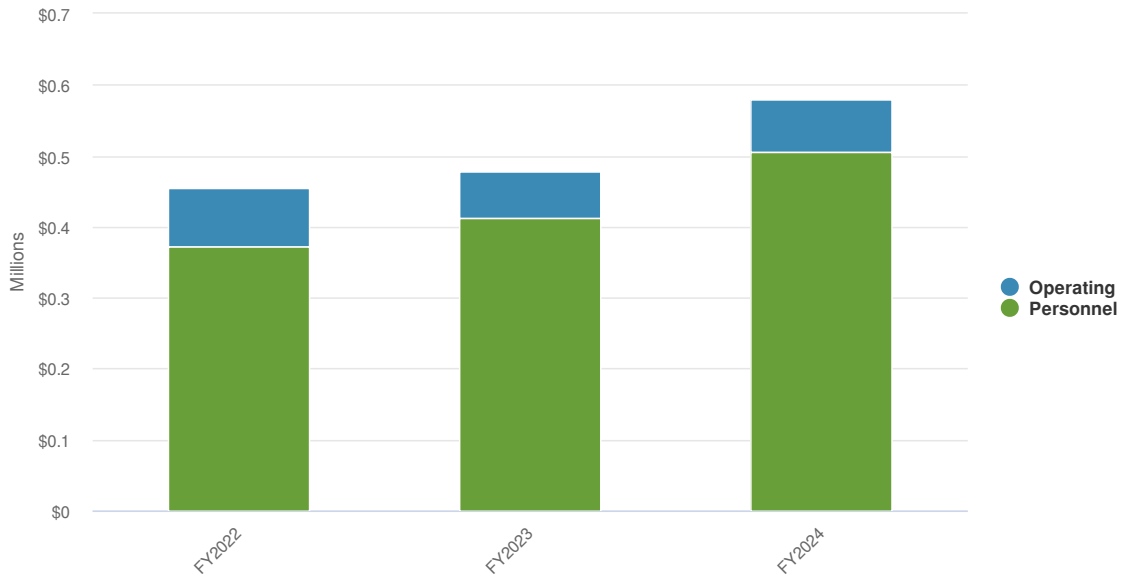
- Research and Implement additional avenues of cost savings for the County.
- Provide quality and effective support to customers, ensuring dependable source of supply and maintaining an optimum balance of quality and cost.
- Further simplify and streamline the procurement process.

Budget Highlights

Procurement is funded through the countywide General Fund and no additional revenue is generated. The expenditures roll up into the internal support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$371,945	\$411,411	\$506,438	23.1%
Operating	\$82,972	\$66,610	\$72,290	8.5%
Total Expense Objects:	\$454,917	\$478,021	\$578,728	21.1%

Court Appointed Special Advocates (CASA)



Dante Roberts

RCCASA Executive Director

To advocate for the best interests of abused and neglected children in Richland County Family Court by providing quality volunteer and legal representation to ensure every child a safe, permanent, and nurturing home. RCCASA recruits, trains, and supports community volunteers to serve in the role as Guardian ad Litem for abused and neglected children. RCCASA is required by statute to provide a Guardian ad Litem for 100% of the children whose interest is before the Richland County Family Court for Child Abuse/Neglect issues. RCCASA is an accredited program through National CASA and adheres to the standards of excellence in child advocacy and volunteer management.

Goals and Objectives

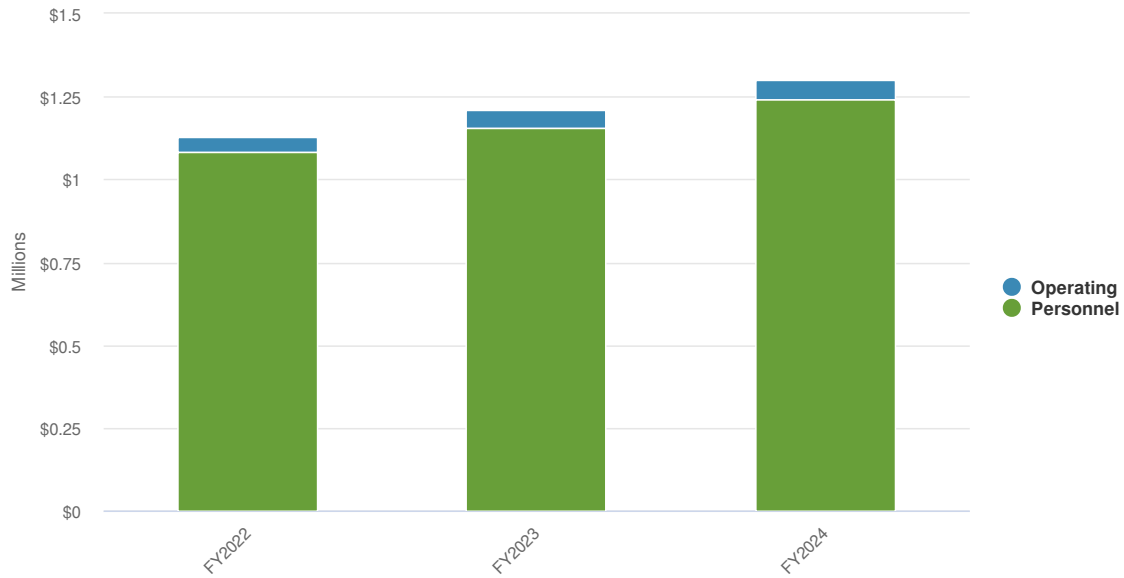
- A CASA Volunteer will be appointed for 100% of the children whose interests are before the RC Family Court for allegations of child maltreatment.
- Richland County CASA will be an inclusive organization whose staff, Board of Directors, and volunteer resources reflect the diverse demographics of the children and families served by the organization.
- Richland County CASA will provide quality legal and volunteer support services to the volunteer Guardian's ad Litem (GAL).
- Richland County CASA will provide quality on-going training for volunteers.

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 and Staff Services sub-category for reporting purposes. CASA also receives funding via a State of South Carolina Grant.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,084,168	\$1,154,150	\$1,240,057	7.4%
Operating	\$45,295	\$57,242	\$59,037	3.1%
Total Expense Objects:	\$1,129,463	\$1,211,392	\$1,299,094	7.2%

Human Resources



Venyke Harley
Director of Human Resources

To develop and implement a modern personnel program for the County. This effort includes employment activities, policy and procedure development, benefits and compensation, administration, performance management, wellness activities, employee relations and training development. Our goal is also to support the development of Richland County's human resources and work culture. We believe that a diverse, respectful environment allows our human potential to flourish and grow. Our commitment is to advance Richland County's mission excellence.

Goals and Objectives

- Support and uphold the mission of the government of Richland County by becoming a strategic business partner.
- Provide accurate and prompt information supporting the County and Human Resources missions through an effective communication plan.
- Develop and deliver policies and procedures that are legally defensible and promote awareness and compliance.
- Establishing operational excellence by delivering Human Resource Services by way of executing efficiently with exactness.

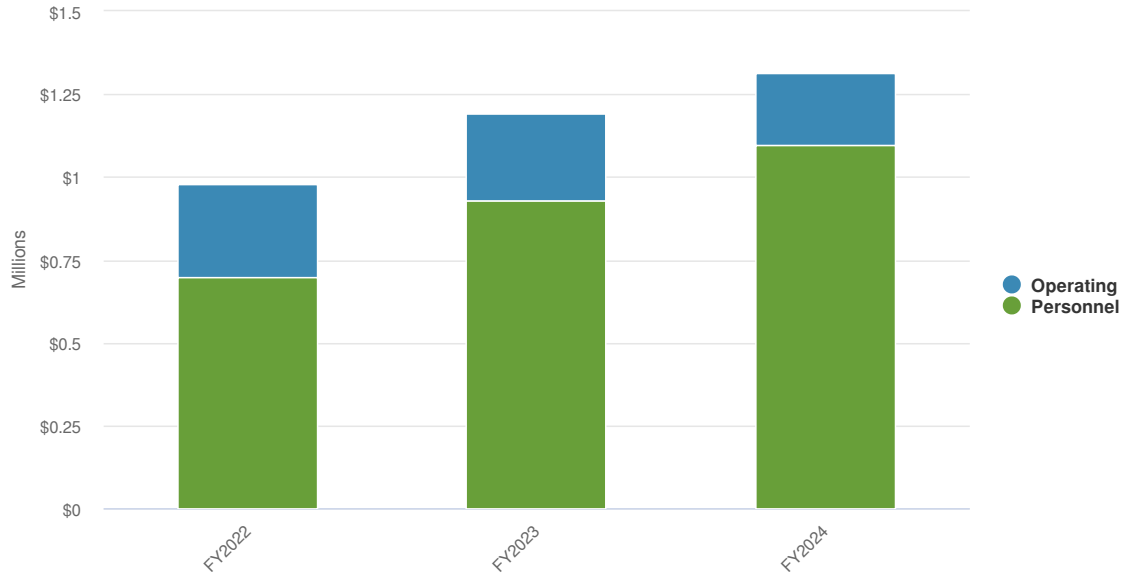
Performance Measures	2023
Number of county positions per HR FTE	233
County-wide turnover rate	23%
Number of applications received	11,796
Number of employee transactions processed	5,761
Number of new hires/rehires processed	641
Number of training classes held	154

Budget Highlights

Human Resources is funded through the countywide General Fund and no additional revenue is generated. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$696,849	\$928,725	\$1,097,576	18.2%
Operating	\$284,055	\$264,711	\$215,200	-18.7%
Total Expense Objects:	\$980,903	\$1,193,436	\$1,312,776	10%

Central Services



Bill Peters

Director of Operational Services, Interim

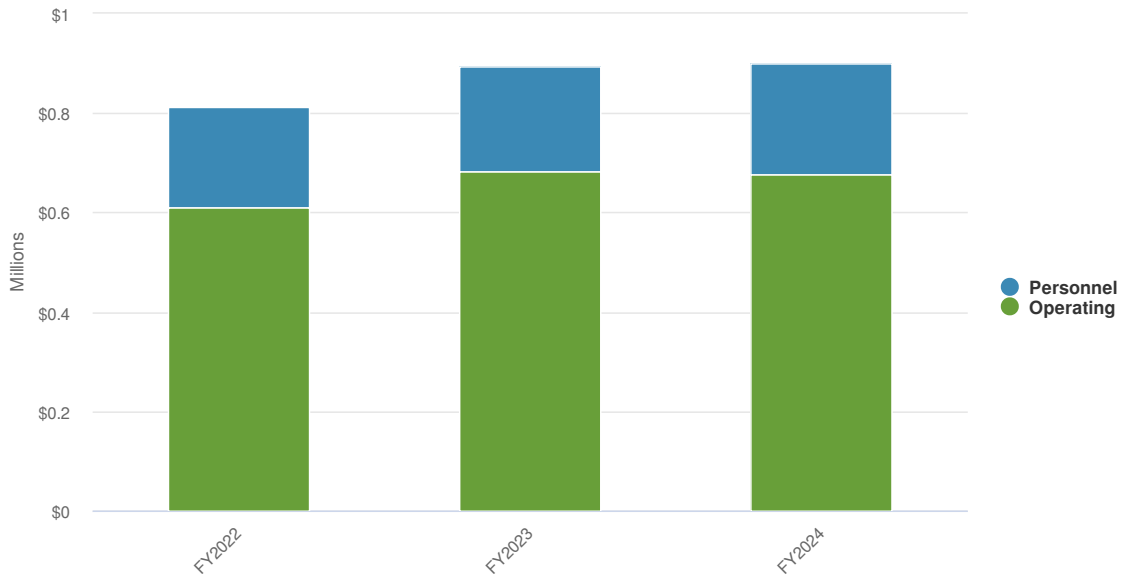
To provide all departments of Richland County Government with efficient and accurate handling, distribution and processing of all Mail, Printing and Delivery Services, while utilizing all resources, including staff, in an efficient and cost effective manner.

Goals and Objectives

- To ensure all mail is processed in adherence to the policies and procedures established by the United States Postal Service by providing efficient, high quality and professional printing, service to County Department
- Provide efficient, high quality, and professional customer service in the processing of all county wide mail
- Utilize work order system to tract printing request to generate reports on quantities, material cost, labor cost, and completion time line

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$204,588	\$212,201	\$224,813	5.9%
Operating	\$609,476	\$681,430	\$675,341	-0.9%
Total Expense Objects:	\$814,064	\$893,631	\$900,154	0.7%

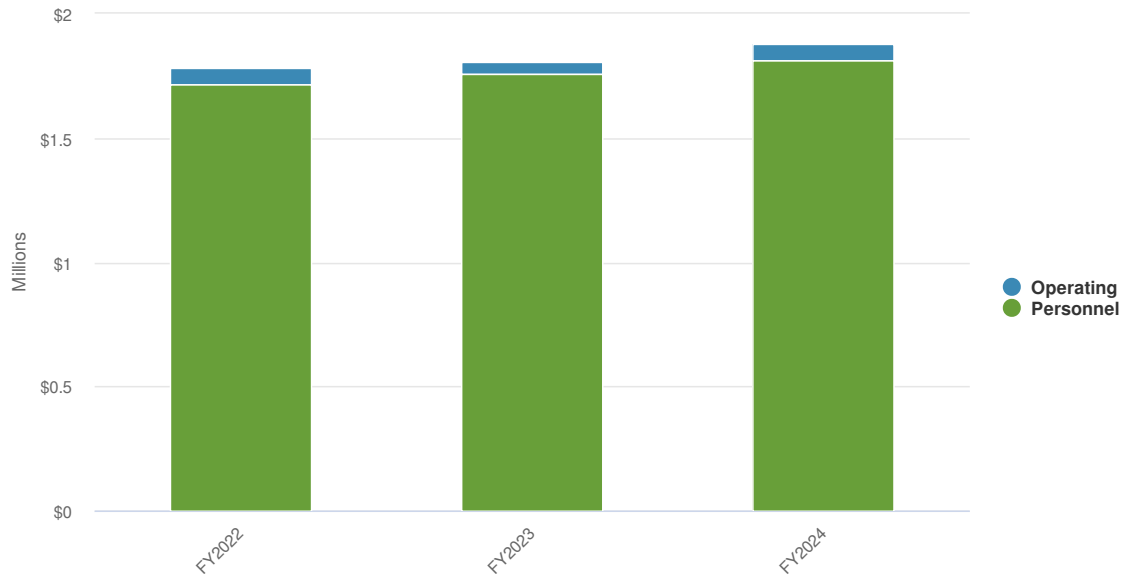
Court Administrator



Valerie Stroman
Chief Magistrate Judge

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,715,231	\$1,757,166	\$1,814,514	3.3%
Operating	\$65,352	\$52,165	\$67,222	28.9%
Total Expense Objects:	\$1,780,583	\$1,809,331	\$1,881,736	4%

Information Technology



Dale Welch
IT Director

The mission of the Richland County Information Technology Department (RCIT) is to: Provide the technological vision and leadership to deploy the appropriate technology that will contribute towards an enriched community; Reinvent, reengineer, and streamline local government wherever technology can contribute towards increased efficiencies, increased effectiveness, and reduced cost; Provide timely, efficient, effective, and proactive customer service and technology support to the employees of Richland County.

Goals and Objectives

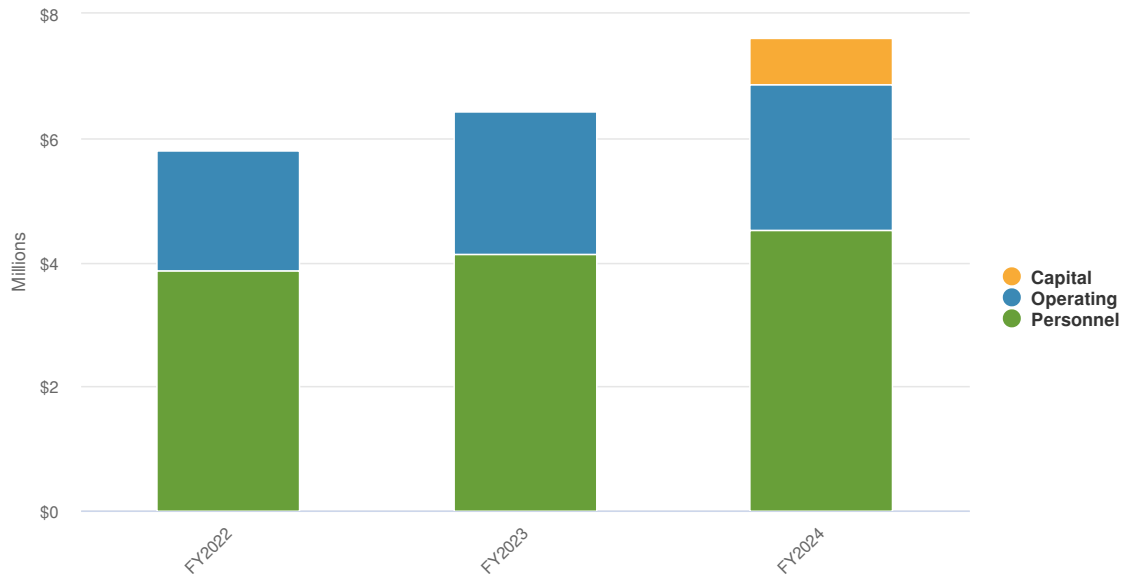
- Modernize and improve data storage and application availability for County services
- Ensure County employees have quality data connectivity to the data resources they need to do their jobs and serve the County Citizens. The County phone system communicates on the same networking equipment.
- Business process improvement for County departments and divisions
- Provide additional online services for our citizens
- Improve backups of critical County application data to shorten backup and recovery windows

Budget Highlights

The Information Technology Department is funded through the county-wide general fund. The Expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$3,859,637	\$4,125,293	\$4,517,344	9.5%
Operating	\$1,933,396	\$2,307,032	\$2,346,550	1.7%
Capital	\$0	\$0	\$750,000	N/A
Total Expense Objects:	\$5,793,033	\$6,432,325	\$7,613,894	18.4%

Geographic Information Systems



Dale Welch
IT Director

The mission of the GIS Department is to establish a foundation of geographic information to support community decision-making. The GIS program will provide the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. Hereby, we will reinvent, reengineer, and streamline government wherever spatial technology can contribute towards increased efficiencies and effectiveness.

Goals and Objectives

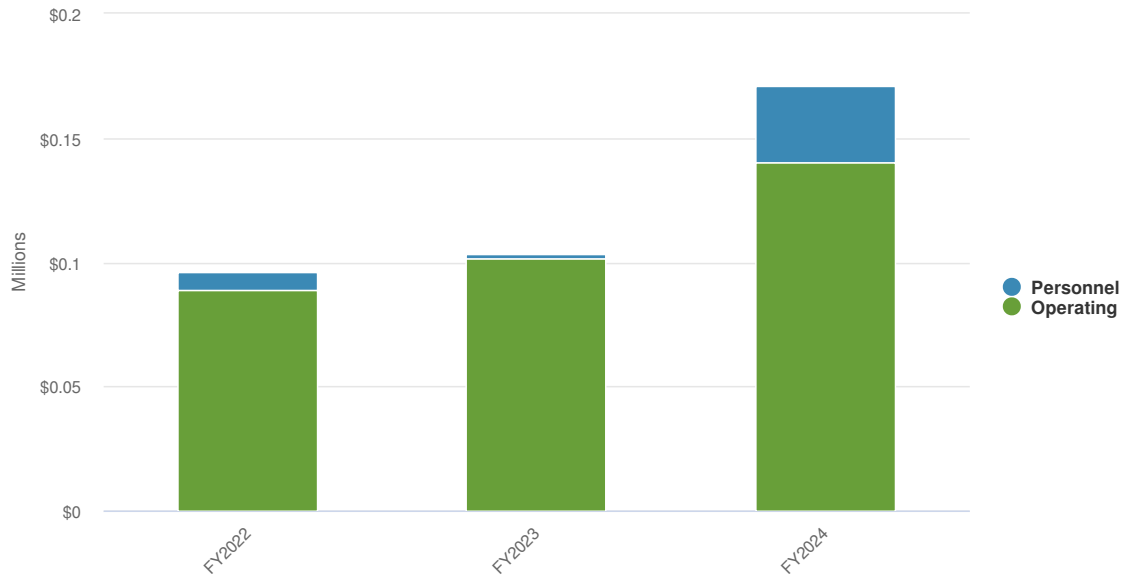
- Build a framework of fundamental geographic data elements for use in a County government GIS.
- Coordinate most GIS activities and data concerning Richland County and ensure that geographic information related services are delivered effectively and in a timely manner.
- Make geographic and related information available to citizens while protecting county investments in data development.
- To empower County employees and citizens by providing appropriate tools for the retrieval and analysis of spatial data for use in answering practical, policy, and political questions.

Budget Highlights

GIS is funded through the countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$7,267	\$1,892	\$31,262	1,552.6%
Operating	\$88,690	\$101,332	\$139,986	38.1%
Total Expense Objects:	\$95,958	\$103,224	\$171,248	65.9%

Support Services



Bill Peters

Director of Operational Services

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

Goals and Objectives

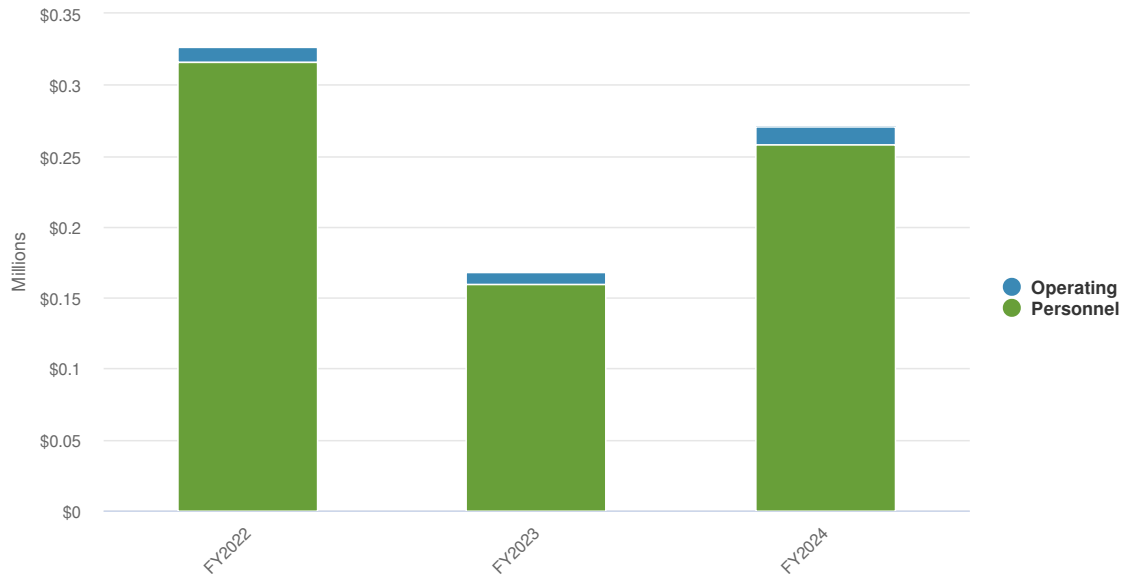
- Ensure continuity of all division's operations by centralizing normal business operations to include procurement, purchase card, human resources, safety, and training processes.
- Track training, personnel actions and accidents/incidents, reduce personnel actions and provide record training for employees.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

Budget Highlights

Support Services is funded through the countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$315,894	\$159,495	\$257,658	61.5%
Operating	\$11,262	\$8,423	\$12,810	52.1%
Total Expense Objects:	\$327,156	\$167,919	\$270,468	61.1%

Facilities and Grounds



Bill Peters

Director of Operational Services

To Maintain Richland County Facilities and Grounds real assets through quick, efficient response to requests for service, while managing countywide capital improvements, performing preventative and planned maintenance, with a focus on continuous improvement and quality of service.

Goals and Objectives

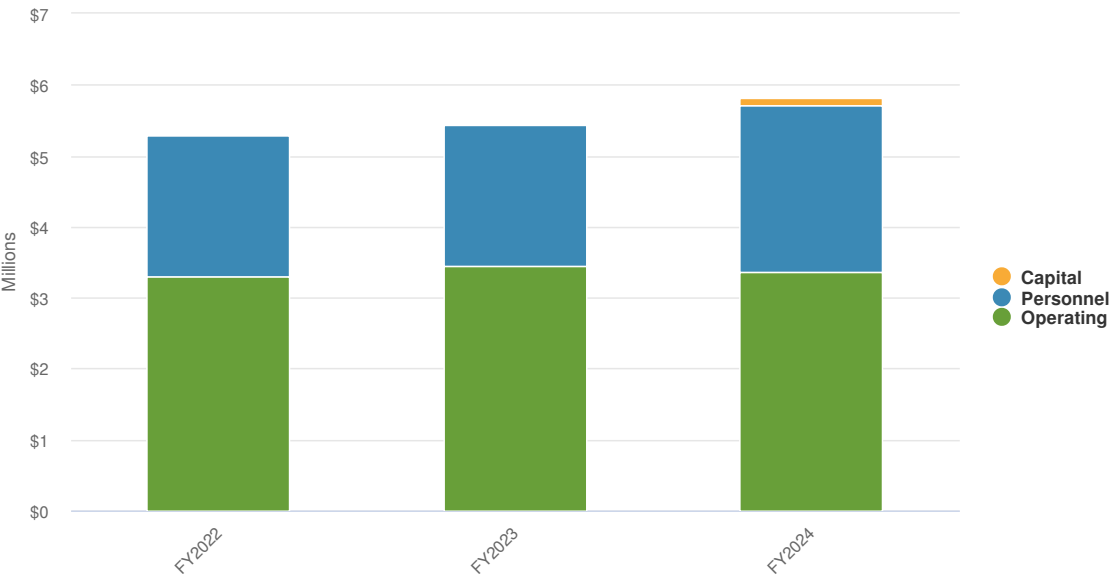
- Improve facility and equipment operations and reliability by improving the preventative maintenance program.
- Improve facilities overall condition (aesthetics and functional improvements). Create an in-house project team to include a planned maintenance program that will promote continuous facility improvements by training staff to identify and report items in their sections as well as other trade sections to include the creation of a baseline for all facilities countywide.
- Improve facility future planning by evaluating all facilities and develop a long-term maintenance/improvement plan by improving the quality and quantity of information generated and reported in the 10 year CIP, which will be expanded to a 30 year plan.

Budget Highlights

Facilities and Ground Maintenance is funded through the countywide General Fund. The expenditures roll up into the Internal Support sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,993,777	\$1,995,452	\$2,360,943	18.3%
Operating	\$3,290,646	\$3,446,844	\$3,354,938	-2.7%
Capital	\$0	\$0	\$100,000	N/A
Total Expense Objects:	\$5,284,424	\$5,442,296	\$5,815,881	6.9%



Business Service Center



Zachary Cavanaugh, MPA, MBL
Director of Business Services

It is the Business Service Center's mission to serve Richland County's diverse business community with outstanding customer service by collecting business-related taxes and fees fairly, equitably, and conveniently, issuing business-related licenses and permits accurately and promptly, enforcing the County's business requirements effectively, efficiently, and equitably, and also educating the business community regarding those requirements proactively and collaboratively.

Goals and Objectives

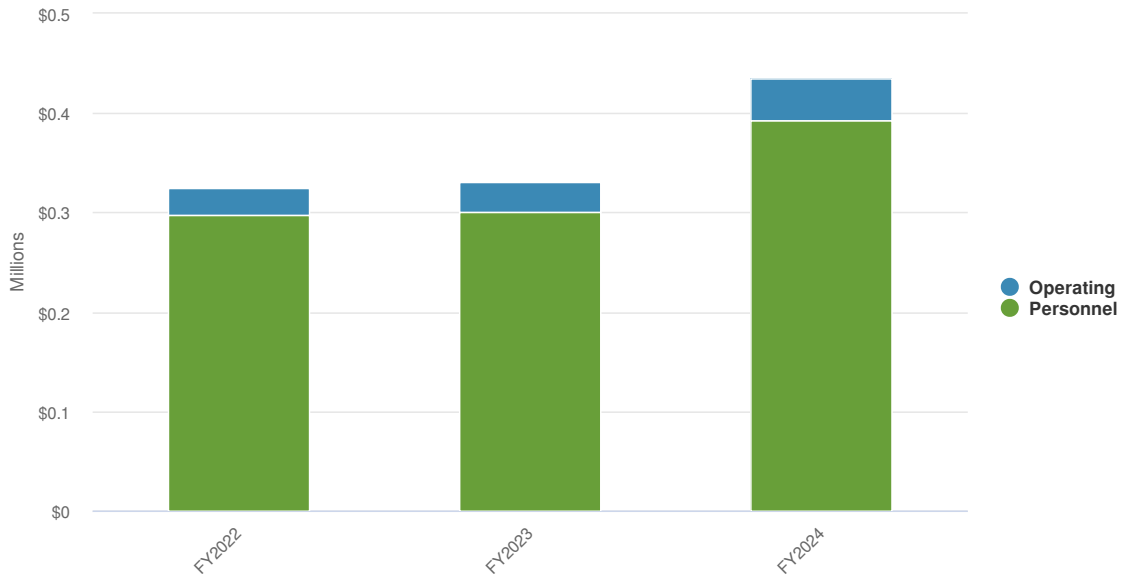
- Enhance customer service by improving convenience to businesses by: (1) reaching 30% online renewals of business license renewals and other business payments (2) expand payment options to include those used by other departments, and (3) increasing the information provided on the Business Service Center website.
- Improve the effectiveness of the Business Service Center: Increase the number of businesses renewing by the deadline, increase the number of new businesses obtaining a business license during the calendar year and cross-reference Business Service Center businesses with other sources of business identification.

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$297,444	\$301,320	\$393,258	30.5%
Operating	\$27,362	\$28,957	\$41,734	44.1%
Total Expense Objects:	\$324,806	\$330,277	\$434,992	31.7%

Assessment Appeals



Fred Descy
Richland County Assessor

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

Goals and Objectives

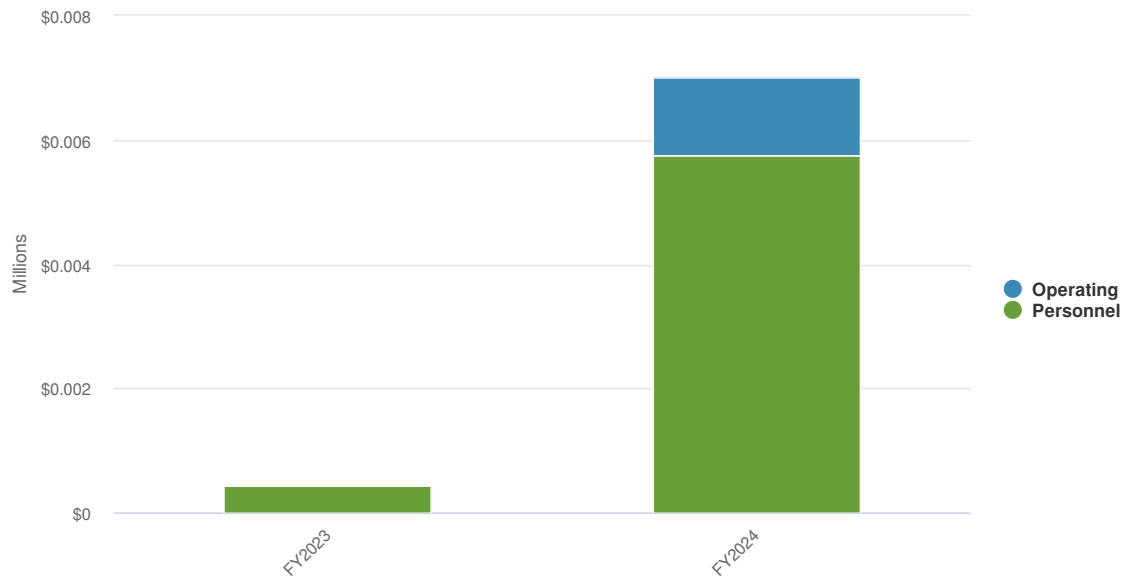
- To extend, if deemed necessary, the filing deadline for Special Assessment applications based on legal residence and/or agricultural value based on use in accordance with authority granted by the South Carolina Code of Laws.
- Equalize the value of all real property of the county.
- Hear all grievances and appeals from the valuation and assessment fixed by law.
- Maintain a sales assessment ratio of not less than 95 percent overall.

Budget Highlights

The Board of Assessment and Appeals is funded through the Countywide General Fund and includes per diem payments. The expenditures roll up into the Taxation sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$0	\$431	\$5,749	1,235.2%
Operating	\$0	\$0	\$1,268	N/A
Total Expense Objects:	\$0	\$431	\$7,017	1,529.7%



Assessor

Fred Descy
Richland County Assessor

The mission of the Richland County Assessor's Office is to appraise and list all real properties, and to search for and discover all real property not previously listed in Richland County as set forth in the Code of Laws of South Carolina.

Goals and Objectives

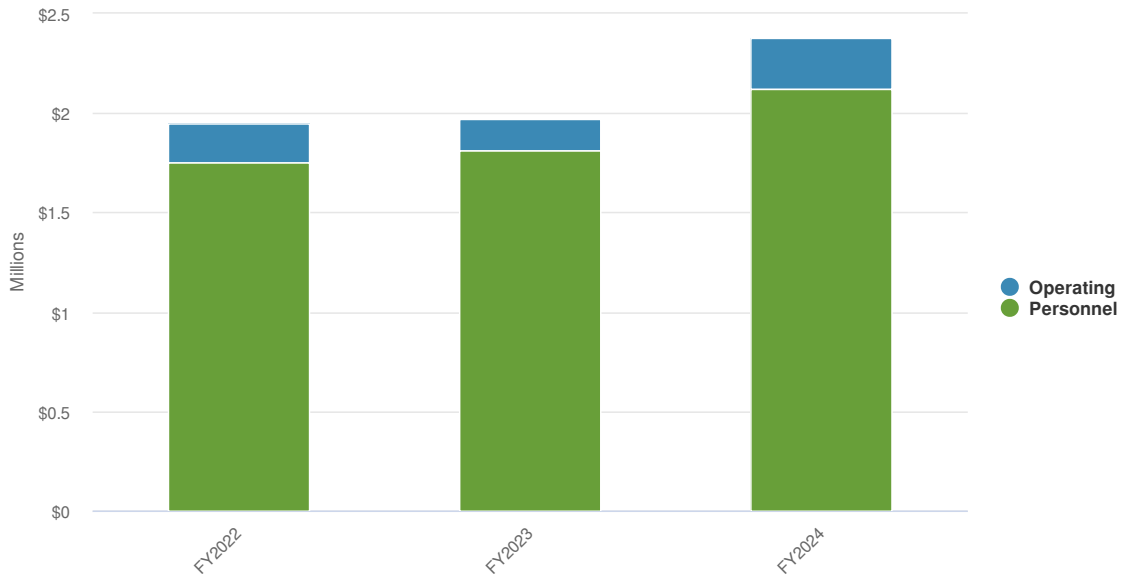
- Identify all taxable property and to value all real property properly for the purpose of taxation for Richland County.
- Provide accurate and current records of all new construction completed on a yearly basis.
- Develop a fair and equitable valuation system for Richland County to ensure that each taxpayer pays only his fair share of taxes.
- Maintain an accurate list of deeds processed, legal residence applications processed, new lots mapped and new tax maps drawn or revised.
- Maintain an accurate list of new lots, new buildings and new mobile homes appraised.

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,749,831	\$1,815,725	\$2,119,780	16.7%
Operating	\$201,398	\$155,947	\$259,196	66.2%
Total Expense Objects:	\$1,951,229	\$1,971,672	\$2,378,976	20.7%

Office of Small Business Opportunity (OSBO)



Jennifer Wladischkin, NIGP-CPP, CPPB, CPPM
Director of Procurement

The Richland County Office of Small Business Opportunity (OSBO) is committed to promoting, growing, building capacity and providing resources to its small business through an inclusive, diverse and supportive business environment.

To provide a race- and gender-neutral tool for the County to use as its effort to ensure that all segments of its small and local business community have a reasonable and significant opportunity to compete and participate in contracts. OSBO focuses on:

Advocacy: Ensures that all segments of the small and local business community have a reasonable and significant opportunity to participate in County contracts.

Connecting: Connect businesses to programs and resources that help foster business growth.

Qualifying: Qualifying small and local businesses using numerous verification techniques to ensure applicants meet the eligibility requirements and comply with all aspects of Richland County programs.

Competitiveness: Help small and local businesses understand how to leverage their resources to become more productive and competitive in the business market.

Goals and Objectives

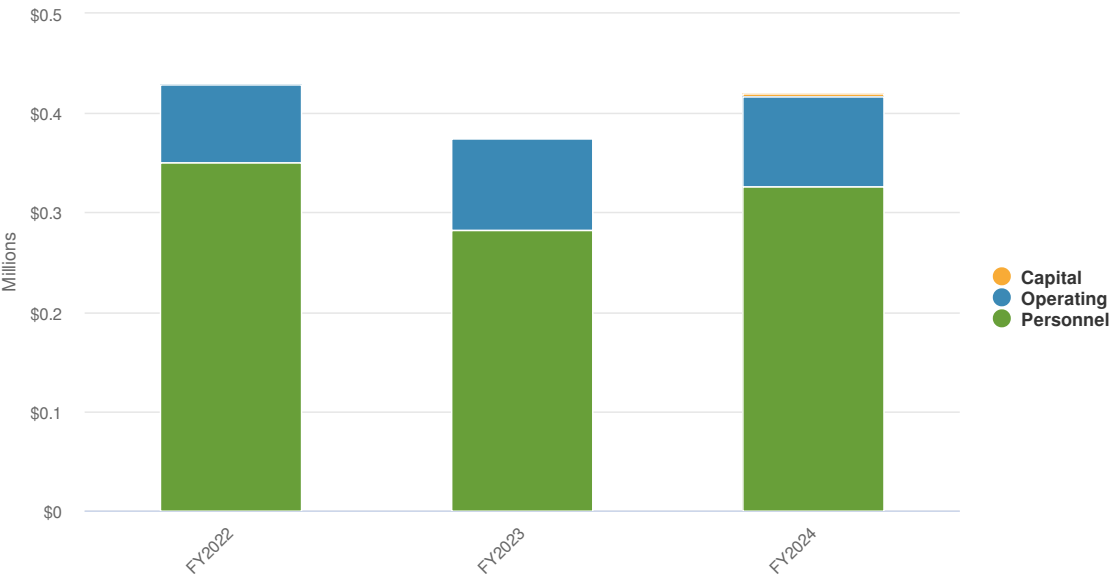
- Increase the number of Small Local Business Enterprises (SLBEs)
- Implement a countywide aspirational percentage goal (such as 5%) for SLBE contract participation to increase SLBE utilizations countywide.
- Provide professional training and development opportunities for both the OSBO staff and SLBEs
- Establish more partnerships with neighboring agencies, professional associations, and colleges/universities to help promote and execute OSBO programs.

Budget Highlights

The Office of Small Business Opportunity is funded through the general fund. This is supplemented by transfers in for specific duties from the Transportation Tax special revenue fund. The expenditures roll up into the Community Services sub-category for reporting purposes

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$350,766	\$281,903	\$325,751	15.6%
Operating	\$77,727	\$92,378	\$90,912	-1.6%
Capital	\$0	\$0	\$3,800	N/A
Total Expense Objects:	\$428,493	\$374,280	\$420,463	12.3%



Community and Government Services



Bryant Davis, MBA

Asst. Director of Government and Community Svcs

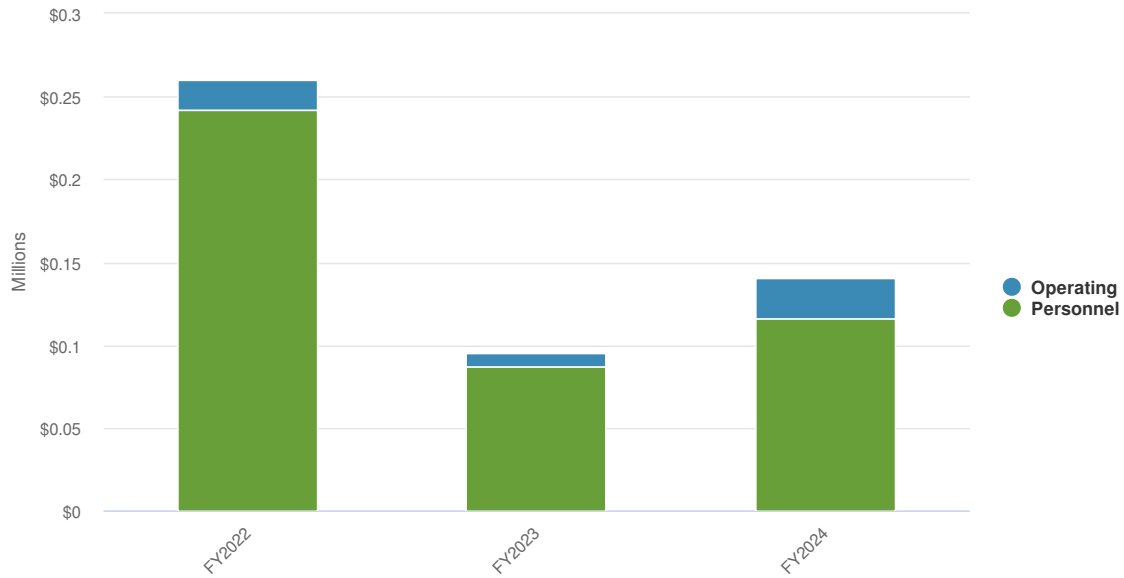
To improve the quality of life for Richland County constituents through outreach, mediation, advocacy, strategic programming, and education

Goals and Objectives

- Build & nurture effective working partnerships with 5-7 new organizations that can help influence the well-being or quality of life for County residents, with a particular emphasis on these needs: blight, education, hunger, jobs/workforce development, socioeconomic mobility, and the aging population.
- Attend at least one business association meeting per month to introduce GCS and listen to business community concerns.
- Actively participate on councils, boards, or advisory committees of local service organizations to educate them about GCS and County services. Identify 1-2 boards each year that GCS can work with that could assist on Council's identified priorities: blight, education, hunger, jobs/workforce development, socioeconomic mobility, and the aging population.
- Provide effective community outreach services/support for internal stakeholders (County departments and officials), as requested.
- Ensure that all community issues referred to GCS are being addressed or resolved.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$241,851	\$86,664	\$116,287	34.2%
Operating	\$18,332	\$8,540	\$24,100	182.2%
Total Expense Objects:	\$260,183	\$95,204	\$140,387	47.5%

Register of Deeds



John T. Hopkins
Division Manager

The mission of the Register of Deeds is to meet its obligation by collecting all documentary taxes and filing fees accurately, recording all land records promptly, indexing the records with minimal error, assisting all who come to search the public record, safeguarding the public record, and returning documents to the filer in a reasonable time.

Goals and Objectives

- Collect all documentary taxes and filing fees accurately.
- All documents are to be cashiered and scanned within 2 work days of receipt.
- All documents are to be indexed within 3 workdays of receipt.
- All documents are to be proofed within 5 work days of receipt.
- Deposits must be made with the SC Department of Revenue by the 20th of each month for the County to retain the 3% discount.

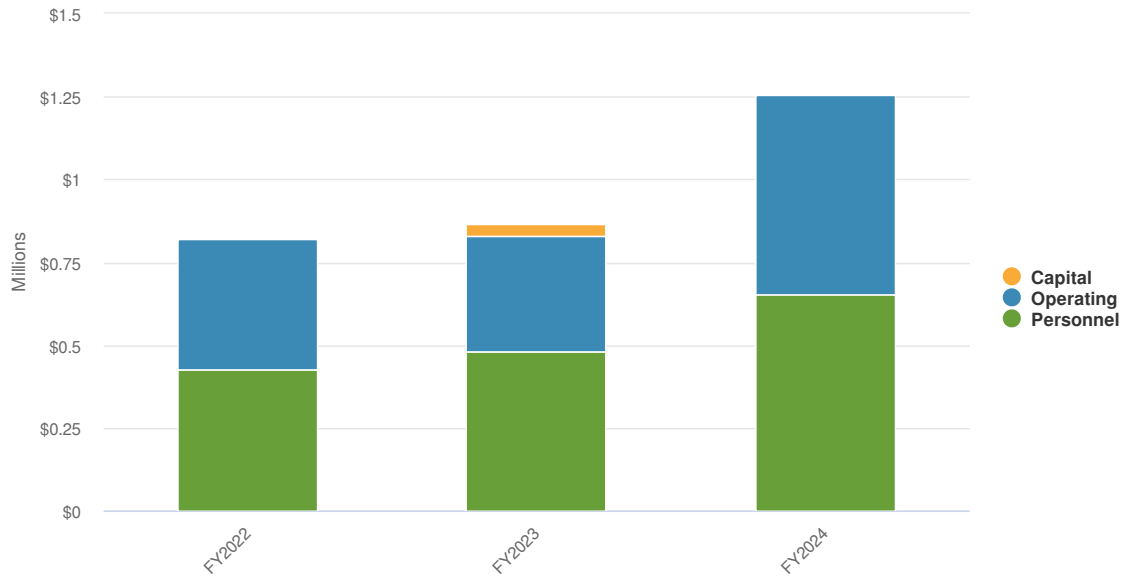
Performance Measurement	FY20	FY21	FY22	FY23
Number of days to scan documents	1.64	1.47	0.72	0.52
Number of days to index documents	11.66	19.90	4.29	4.56
Number of days to proof documents	14.05	24.30	6.33	6.57
New documents recorded	81,661	86,069	81,443	60,365
Amount 3% rebate check	\$203,748	\$262,208	\$386,866	\$267,697

Budget Highlights

Register of Deeds is funded through the countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$424,576	\$481,919	\$653,294	35.6%
Operating	\$396,320	\$346,583	\$600,129	73.2%
Capital	\$0	\$37,252	\$0	-100%
Total Expense Objects:	\$820,896	\$865,754	\$1,253,423	44.8%



Community Development & Grants Department



Sarah Harris
Director of Grants

The primary purpose is to benefit and assist low-income households/areas and areas of slum and blighting influence. Richland County Community Development provides safe, decent, suitable affordable housing and living environments for Richland County citizens up to 80% of median income for most programs. The RCCD provides these quality of life improvements with a variety of programs to include: Housing Rehab, First Time Homeowner Down Payment Assistance, Neighborhood Revitalization, Non-Profit Partnerships (CHDO), etc.

Goals and Objectives

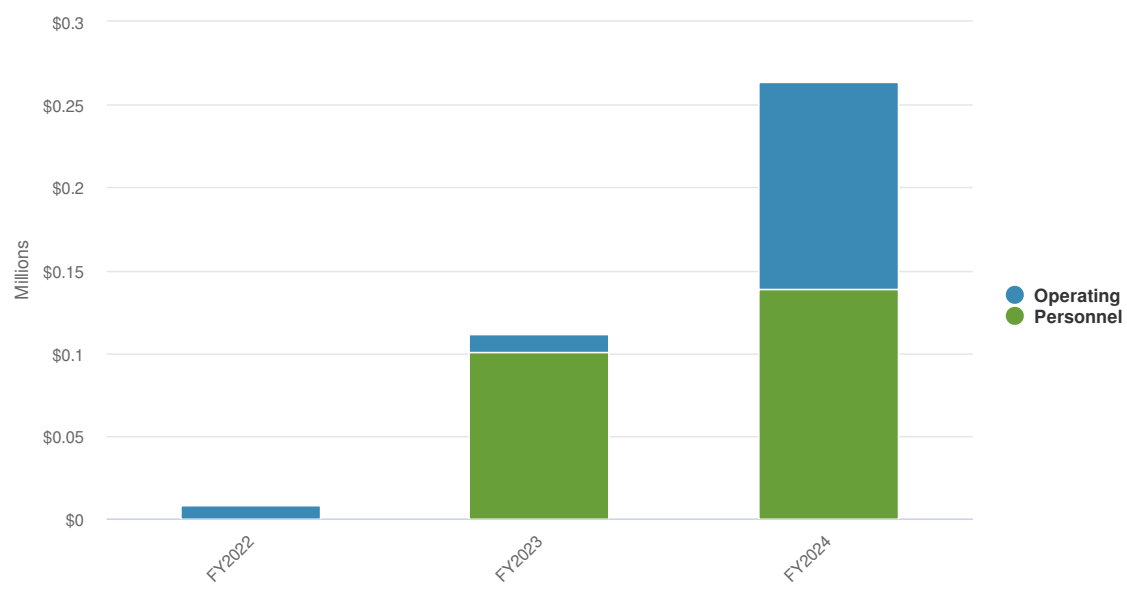
- Maintain/increase level of assistance to citizens (based upon program budgets)
- Maintain/increase level of assistance to neighborhoods to ensure quality of life issues are addressed on a whole

Budget Highlights

The Conservation District is funded through the countrywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$0	\$100,531	\$138,831	38.1%
Operating	\$8,000	\$10,891	\$124,750	1,045.4%
Total Expense Objects:	\$8,000	\$111,422	\$263,581	136.6%



Planning & Development Services



Geonard Price

Deputy CP&D Director / Zoning Administrator

The Richland County Neighborhood Improvement Program was established by County Council to coordinate and fund neighborhood master plans and improvement projects in Richland County. The program is a partnership between County government and neighborhood organizations.

The purpose of the Neighborhood Improvement Program is to achieve and sustain wellness in Richland County Neighborhoods through the implementation of projects that establish and enhance overall health socially, economically and physically.

Goals and Objectives

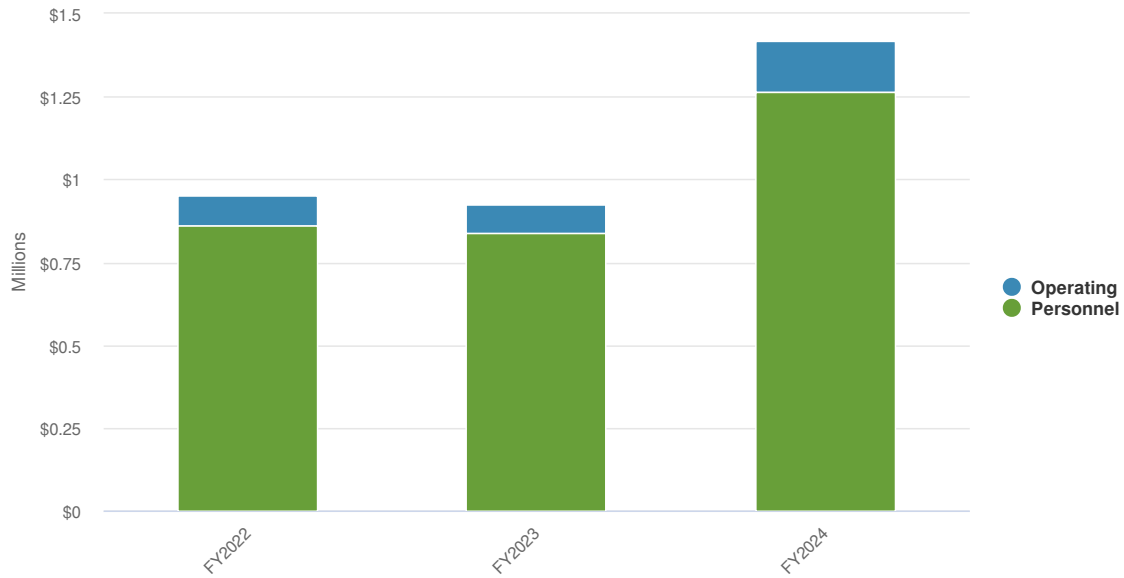
- Protect and revitalize established neighborhood communities.
- Empower neighborhoods to sustain a healthy community through civic infrastructure.
- Strengthen communication between the County and neighborhoods.

Budget Highlights

Planning and Development Services is funded through the Countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$859,222	\$838,769	\$1,262,688	50.5%
Operating	\$90,889	\$86,454	\$156,190	80.7%
Total Expense Objects:	\$950,112	\$925,223	\$1,418,878	53.4%

Building Codes & Inspections



Geonard Price

Deputy CP&D Director / Zoning Administrator

The purpose of the department is to efficiently and effectively provide the essential service of building inspections, plan review, permitting and property maintenance to promote and improve the general health, safety, and welfare of the citizens of Richland County.

Goals and Objectives

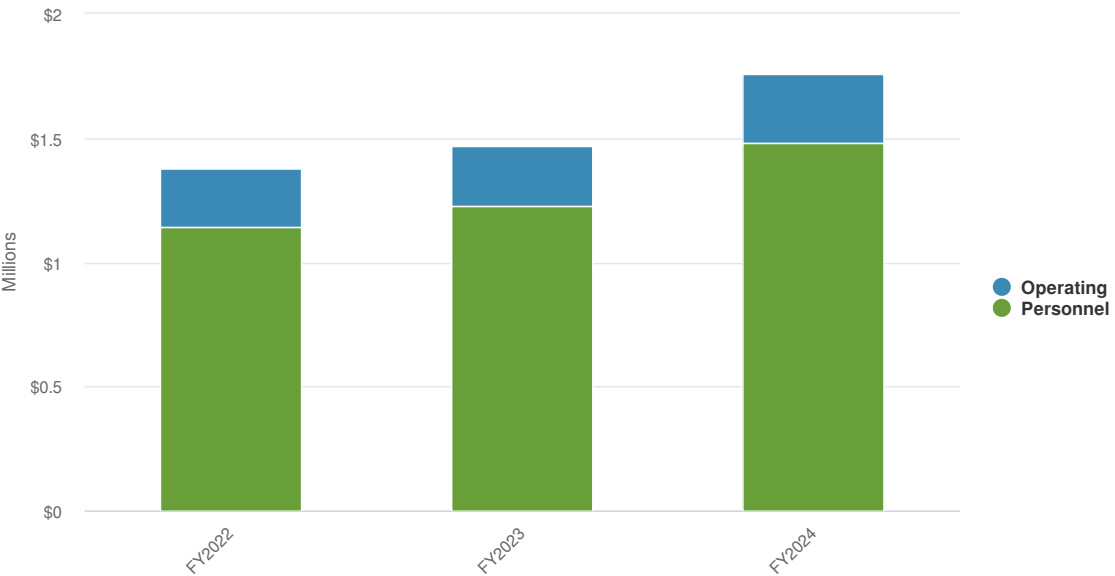
- Improve education & staff ICC, Certifications.
- Promote the online process for permitting, inspection requests and inspection results.
- Provide a positive and courteous customer service and providing accurate information as requested.

Budget Highlights

Building Codes and Inspections is funded through the countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,139,809	\$1,226,634	\$1,479,685	20.6%
Operating	\$237,227	\$240,341	\$281,120	17%
Total Expense Objects:	\$1,377,036	\$1,466,976	\$1,760,805	20%



Health Department



Abhijit Deshpande, M.S., M.B.A.

Director of Budget and Grants

To promote and protect the health of the public and the environment through preventive health programs and services provided by the Richland County Health Department staff.

Goals and Objectives

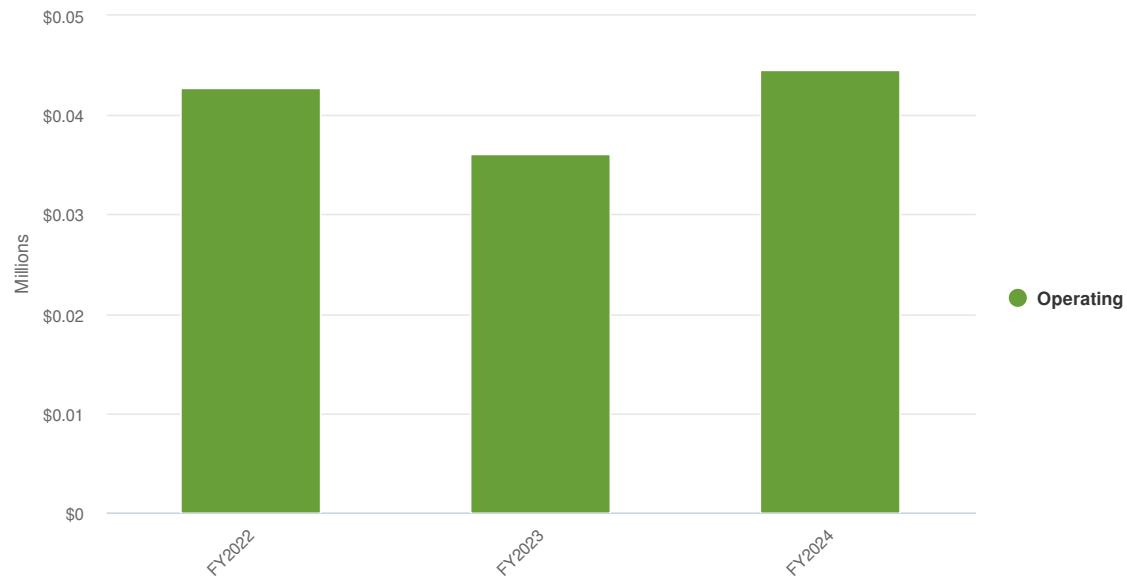
- Continue to improve customer satisfaction through reducing waiting time, cleanliness of department, and overall satisfaction.
- Expand availability and access to preventive health services increasing staff to accommodate 600 clients per month.
- Timely scheduling of client appointments within the specified programmatic time frames.
- Implement an expanded testing regimen for preventive health infectious diseases.

Budget Highlights

The Health Department is funded through the countywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Operating	\$42,713	\$36,045	\$44,618	23.8%
Total Expense Objects:	\$42,713	\$36,045	\$44,618	23.8%



Richland Soil & Water Conservation



Quinton Epps
Division Manager

The Richland Soil and Water Conservation District promotes the wise use and care of natural resources--with a focus on soil and water--for long-term sustainability.

Goals and Objectives

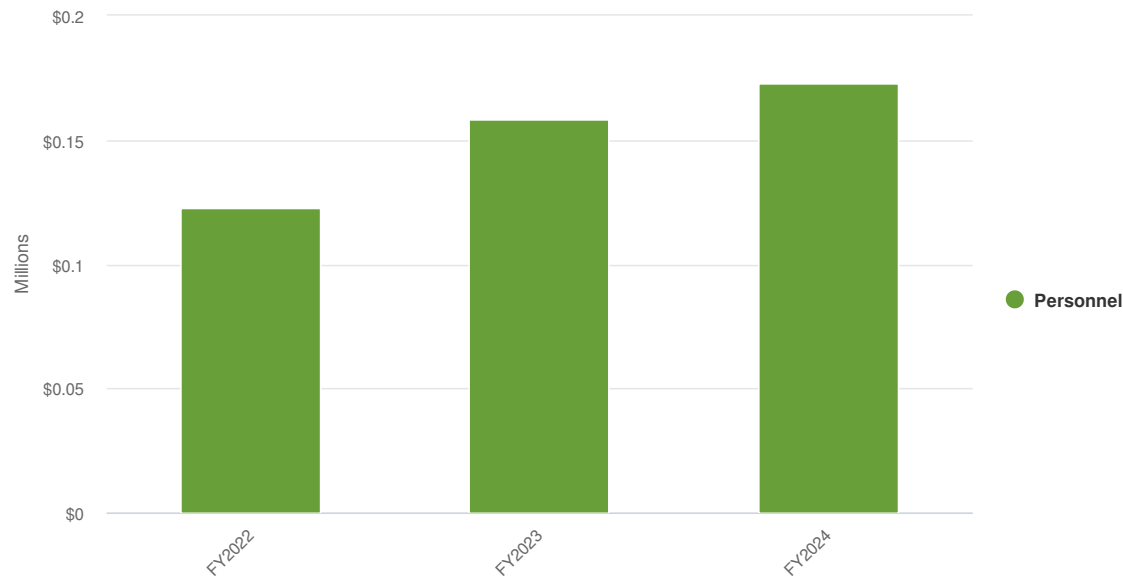
- Provide programs to promote and support agricultural soil and water conservation in Richland County.
- Educate and empower K-12 teachers and students to conserve natural resources.
- Increase visibility and public awareness of Richland SWCD programs

Budget Highlights

The Conservation District is funded through the countrywide General Fund. The expenditures roll up into the Community Services sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$122,665	\$158,270	\$172,756	9.2%
Total Expense Objects:	\$122,665	\$158,270	\$172,756	9.2%



Public Works Administration



Michael J Maloney, P.E.
Director of Public Works

To provide professional and timely personnel, payroll, and operational support to the Engineering, New Development, Road Maintenance and Stormwater Divisions of the Department of Public Works.

Goals and Objectives

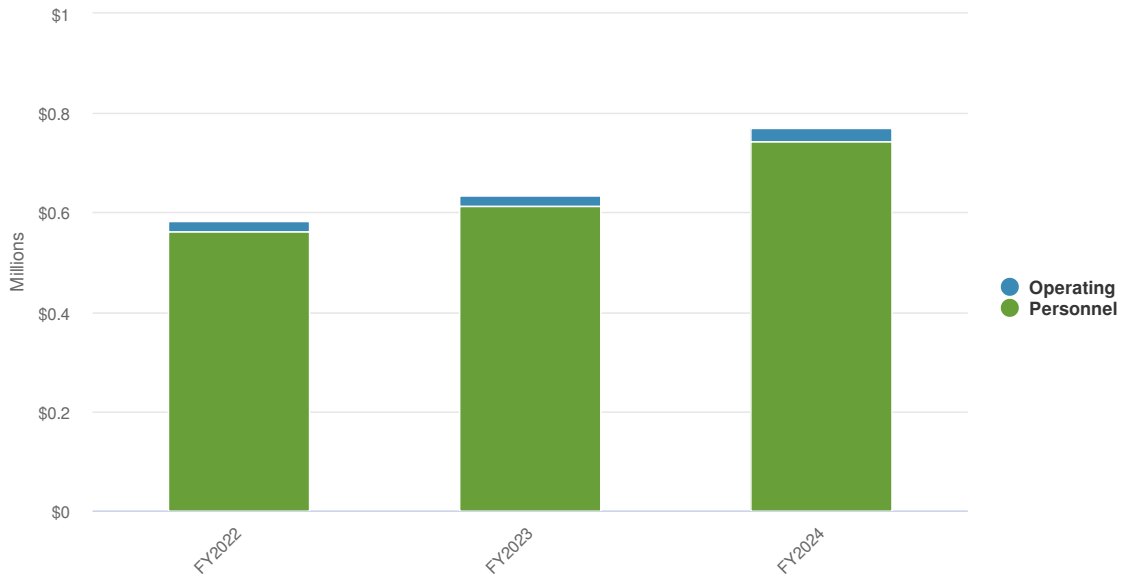
- To enhance the department's one stop service request and develop an effective quality control team.
- Implement an annual safety and training action plan
- Implement attendance enterprise employee self-service (ess) module to the time clock software
- Implement attendance enterprise leave management module

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$562,306	\$613,980	\$742,073	20.9%
Operating	\$20,872	\$20,792	\$26,839	29.1%
Total Expense Objects:	\$583,178	\$634,772	\$768,912	21.1%

Engineering



Michael J. Maloney, P.E.
Director of Public Works

To provide the best possible engineering guidance to County Council, Administration and other County Departments as well as to provide professional and timely service to land developers and the public insuring that all roadway and drainage systems accepted into the county's Road Maintenance System (RMS) of the highest quality. Also plan for the maintenance and expansion of the RMS in the future.

Goals and Objectives

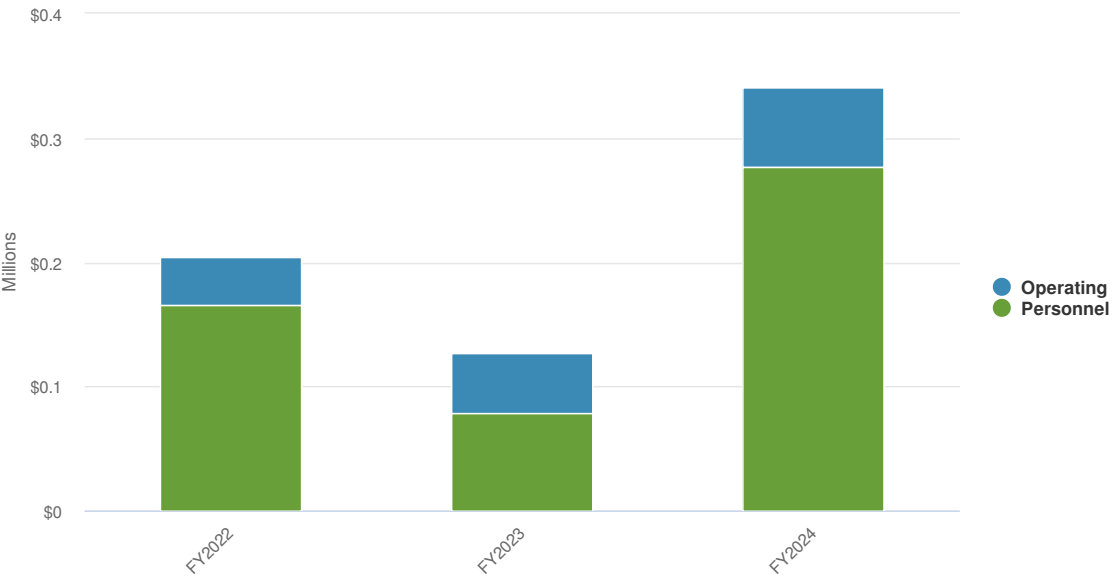
- Continue working and serving as advisor to the Transportation Penny Department on the paving of County dirt Roads.
- Learn Street Saver pavement management software, prepare an SOP for use of Streetsaver, and begin a Pavement Preservation Program for long term maintenance.
- Update Land Development and Road Standards with a joint effort between Engineering and New Development.
- Establish a calendar for the traffic calming program to help with taking counts and scheduling the installation of speed humps.
- Work with the asphalt crew on small paving projects
- Continue to work with the Projects Crew on scheduling and efficiency.
- Continue to provide engineering as needed to all of the Department of Public Works

Budget Highlights

The Engineering Division is funded through the countywide General Fund. The expenditures roll up into the Infrastructure sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$166,136	\$79,049	\$276,555	249.9%
Operating	\$38,579	\$47,707	\$63,760	33.6%
Total Expense Objects:	\$204,716	\$126,757	\$340,315	168.5%



Alvin S. Glenn Detention Center



Crayman J. Harvey, MS
ASGDC Director

To provide for the incarceration of adult and juvenile offenders in a fashion that provides for the protection of the public safety, the protection of the institutional safety, and the delivery of a constitutional level of service of those incarcerated.

Goals and Objectives

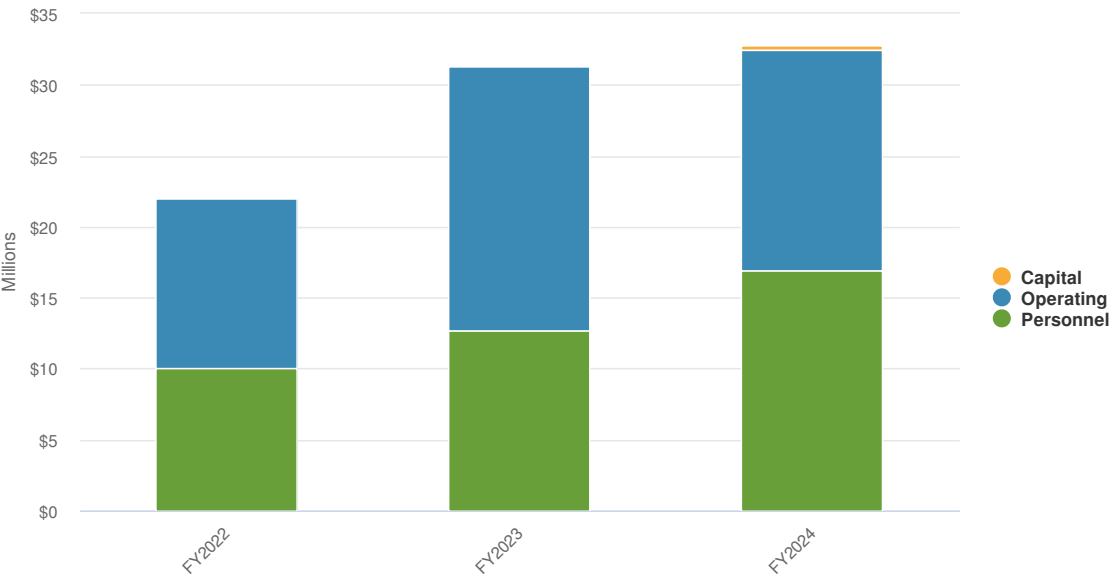
- Provide sufficient security to prevent escapes by foreseeable means. Security will be maintained by assignment of inmates to minimum, medium, or maximum security based upon the application of a thorough and rational classification and assignment system.
- The protection of the public, staff and inmates in their person and property will be the highest priority when operating the Alvin S. Glenn Detention Center
- Strive to ensure those confined are no worse off upon release than they were prior to their incarceration while also providing a safe living environment for inmates. Also, the Detention Center will provide a safe living environment for inmates. The achievement of this goal is to be promoted by staff 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 the provisions for programs and services to promote self-development and religious worship.
- Gather adequate information on persons served by the Detention Center so that operational standards can be improved whenever necessary.
- Increase operational efficiency.
- Maintain a high level of service to Criminal Justice agencies.
- Increase the graduation rate at the South Carolina Criminal Justice Academy.

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.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$10,034,200	\$12,659,700	\$16,966,960	34%
Operating	\$11,954,997	\$18,629,537	\$15,532,286	-16.6%
Capital	\$29,920	\$165,796	\$257,500	55.3%
Total Expense Objects:	\$22,019,118	\$31,455,033	\$32,756,747	4.1%



Emergency Services



Michael A. Byrd
Director of Emergency Services

It is the mission of the Richland County Emergency Services Department 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 property.

Goals and Objectives

- Using methods in place, as well as developing new ones, disseminate information and education to internal and external customers effectively and efficiently.
- Encourage stakeholders to participate in information sharing and adherence to guidelines allowing the Department to stay within budget while meeting its mission.
- To improve delivery of pre-hospital care through recruitment, retention, training, quality assurance and cost saving measures.

Budget Highlights

Emergency Services Administration

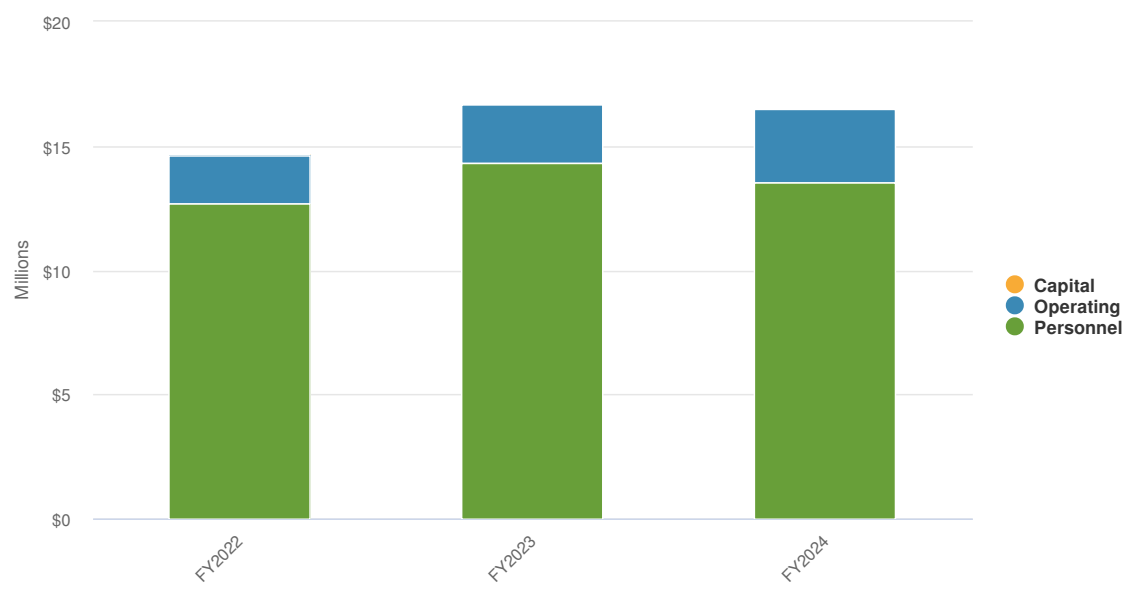
Emergency Services Administration is funded through the countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes.

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.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$12,707,524	\$14,318,133	\$13,509,002	-5.7%
Operating	\$1,889,880	\$2,329,472	\$2,980,441	27.9%
Capital	\$77,611	\$99,516	\$0	-100%
Total Expense Objects:	\$14,675,015	\$16,747,121	\$16,489,443	-1.5%



Animal Care



Sandra Haynes
Director of Animal Services

Animal Care will provide the citizens of Richland County with the protection of life and property through prompt response time and efficient procedures. The Department attempts to: reduce the number of strays, control the outbreak of rabies and educate the public on the importance of pet licensing and the responsibilities of pet ownership. Reunite lost pets with their owners

Goals and Objectives

- Deliver effective, timely, and courteous animal care and control services to the citizens of Richland County that will reduce the number of stray and unwanted animals in our communities.
- Increase the number of pets that are being licensed with Richland County
- Provide increased enforcement of the Animal Ordinance by issuing violation notices to all violators of the Ordinance and issuing citations to second time offenders.
- Provide public information and educational programs promoting the humane treatment of animals and responsible pet ownership

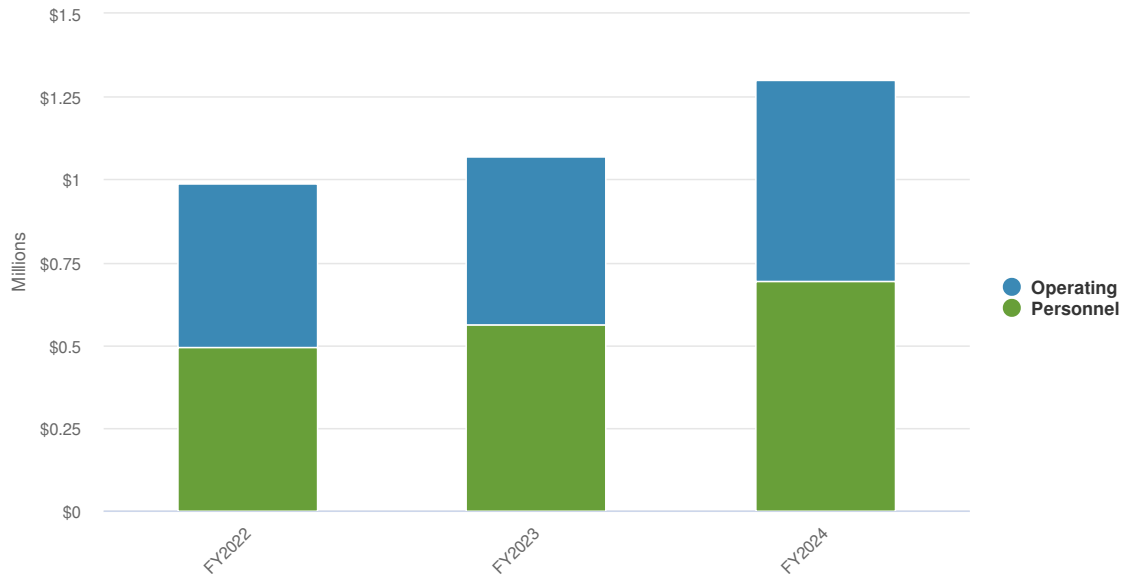
PERFORMANCE INDICATOR	FY 19-20	FY 20-21	FY 21-22	FY 22-23
NUMBER OF COMPLAINTS RESPONDED TO	9,650	9,600	8,506	9,262
NUMBER OF ANIMALS LICENSED	4,620	4,720	3,829	3,644
AMOUNT OF LICENSE FEES COLLECTED	\$29,095	\$29,516	\$28,134	\$28,130
NUMBER OF VIOLATION NOTICES ISSUED	1,530	1,680	2,214	1,640
NUMBER OF CITATIONS ISSUED	250	240	349	322
NUMBER OF CITATIONS ISSUED FOR NO PET LICENSE	156	206	251	140

Budget Highlights

Animal Care is funded through the countywide General Fund. The expenditures roll up into the Public Safety sub-category for reporting purposes. Revenue is collected in the form of pet licensing fees.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$494,757	\$562,084	\$692,022	23.1%
Operating	\$493,829	\$506,219	\$606,523	19.8%
Total Expense Objects:	\$988,586	\$1,068,302	\$1,298,545	21.6%

Vector Control



Sandra Haynes
Director of Animal Services

To provide the citizens of Richland County with the most efficient and effective vector control possible, utilizing integrated surveillance and control strategies.

Goals and Objectives

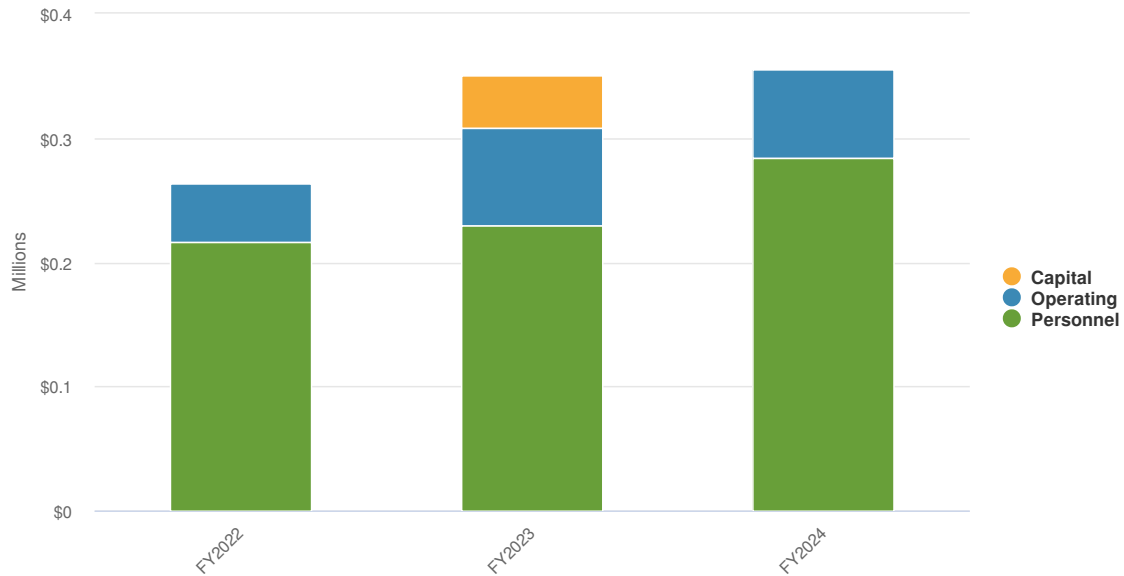
- Conduct disease surveillance with SCDHEC using CDC traps.
- Survey neighborhood premises for container-breeding mosquito species.
- Participate with SCDHEC's statewide WNV surveillance program using gravid traps.
- Collect light trap data from NJ traps on a weekly schedule.
- Investigate citizen requests for spraying by responding to spray requests within six days.

Budget Highlights

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$216,048	\$229,004	\$283,519	23.8%
Operating	\$47,515	\$79,440	\$72,227	-9.1%
Capital	\$0	\$42,200	\$0	-100%
Total Expense Objects:	\$263,563	\$350,644	\$355,746	1.5%

Non-Departmental



Abhijit Deshpande, M.S., M.B.A.

Director of Budget and Grants

The Non-Departmental budget consists of expenditures that cannot be attributed to only one department. This budget contains general operational costs for salary and wage increases, new positions cost, group health insurance, and matching funds for grants.

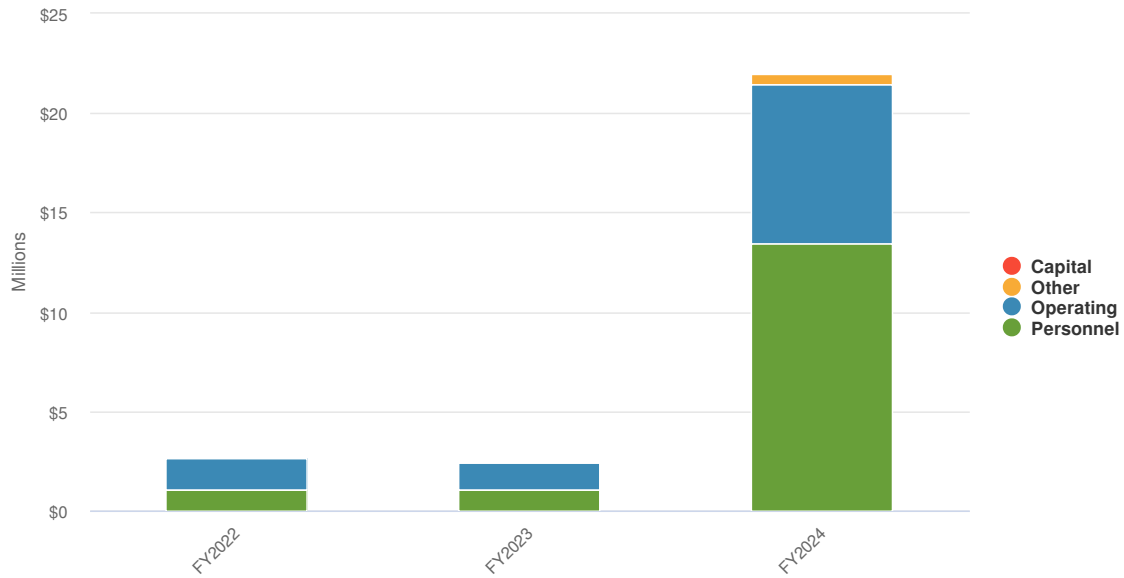
The Finance Director or a designee is responsible for monitoring and approving expenses from this budget.

Budget Highlights

Non-Departmental is funded through the county-wide General Fund. The expenditures roll up into the Unassigned sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,093,631	\$1,027,606	\$13,409,124	1,204.9%
Operating	\$1,538,709	\$1,384,501	\$8,030,421	480%
Capital	\$0	\$58,650	\$0	-100%
Other	\$0	\$0	\$562,058	N/A
Total Expense Objects:	\$2,632,340	\$2,470,756	\$22,001,603	790.5%

Health Insurance



Venyke Harley
Director of Human Resources

The Health Insurance budget consists of expenditures towards healthcare for other general fund departments. The costs included provide a single pool from which county health insurance needs are met.

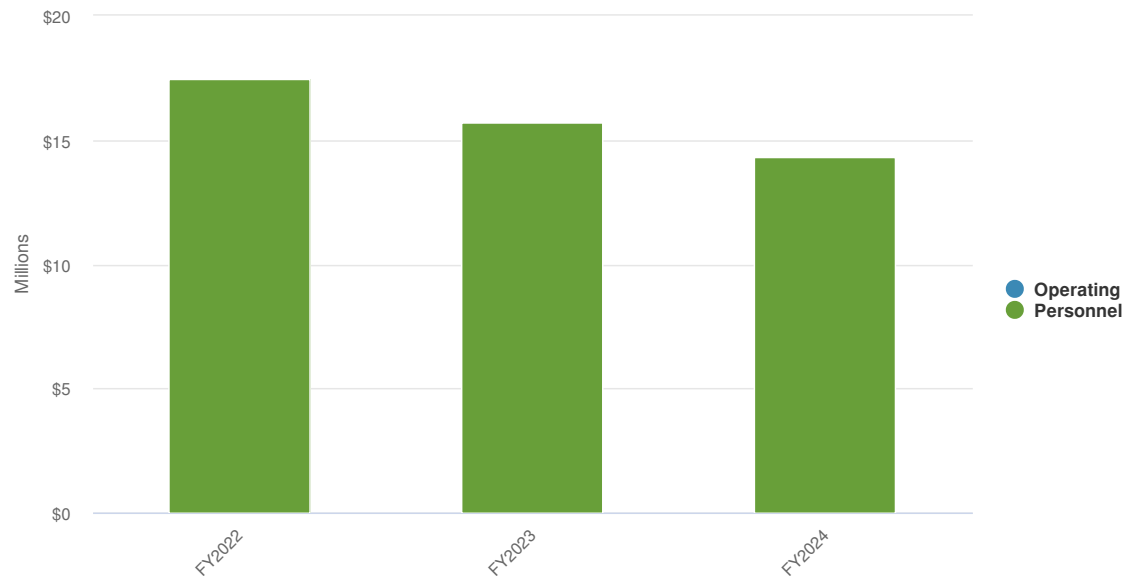
The Finance Director or a designee is responsible for monitoring and approving expenses from this budget.

Budget Highlights

Health Insurance is funded through the county-wide General Fund. The expenditures roll up into the Unassigned sub-category for reporting purposes.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$17,444,178	\$15,690,427	\$14,331,662	-8.7%
Operating	\$0	\$1,422	\$0	-100%
Total Expense Objects:	\$17,444,178	\$15,691,849	\$14,331,662	-8.7%



Department of Social Services



Abhijit Deshpande, M.S., M.B.A.

Director of Budget and Grants

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. The Department of Social Services processes eligibility applications and manages casework. The Department focuses on excellence, providing quality services, being responsive to stakeholders, and treating all people with respect and dignity.

The Richland County Department of Social Services is a division of the South Carolina Department of Social Services (DSS). The County annually appropriates additional funds from the general fund budget for limited operational expenditures. Richland County also provides DSS two facilities at 3220 Two Notch Road in Columbia and 120 Clarkston St. in Eastover for the citizens of Richland County.

Goals and Objectives

- Have funds available as a resource for child welfare workers with which to make purchases for children in emergency protective situations: travel, medical examinations, medications, underclothing and diapers, housing and for SLED background checks on temporary placement situations.
- 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.

Budget Highlights

The Department of Social Services is funded through the county-wide General Fund. The expenditures roll up into the unassigned sub-category for reporting purposes.

Victim's Assistance

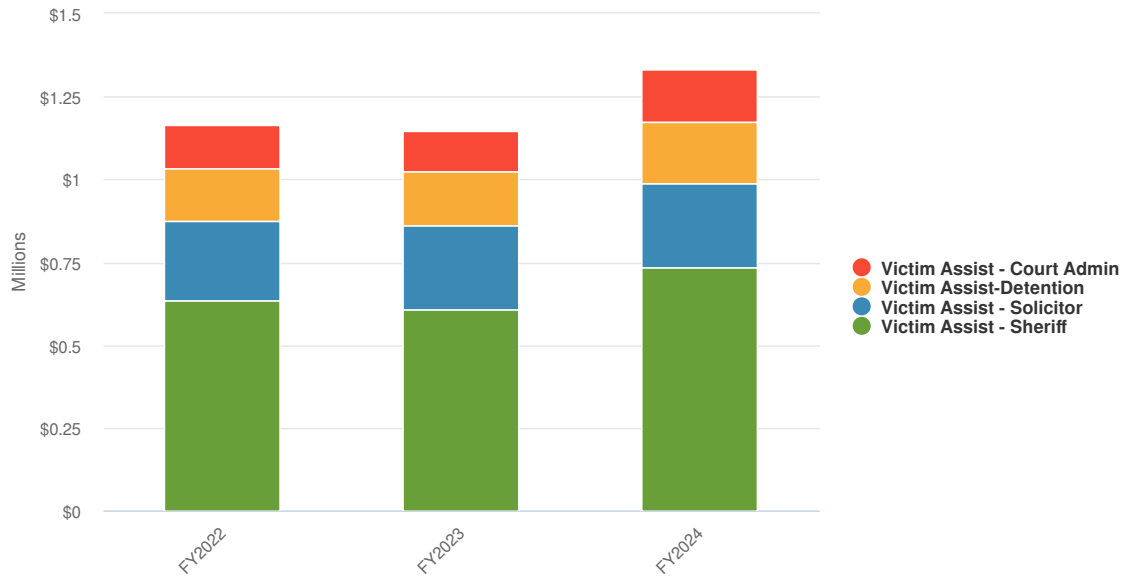
The Victims Assistance Program is designed to assist crime victims and witnesses through the criminal justice system by providing information and assistance. These funds are used to account for surcharges and assessments collected from individuals convicted of certain crimes. The revenues are restricted to use in providing services to crime victims.

Goals and Objectives

- To reduce delays in the court process.
- To reduce the trauma of crimes for victims through crisis intervention and specialized counseling.
- To increase victim cooperation and successful prosecution by providing victims more information on court room procedures and the criminal justice system.

Expenditures by Function

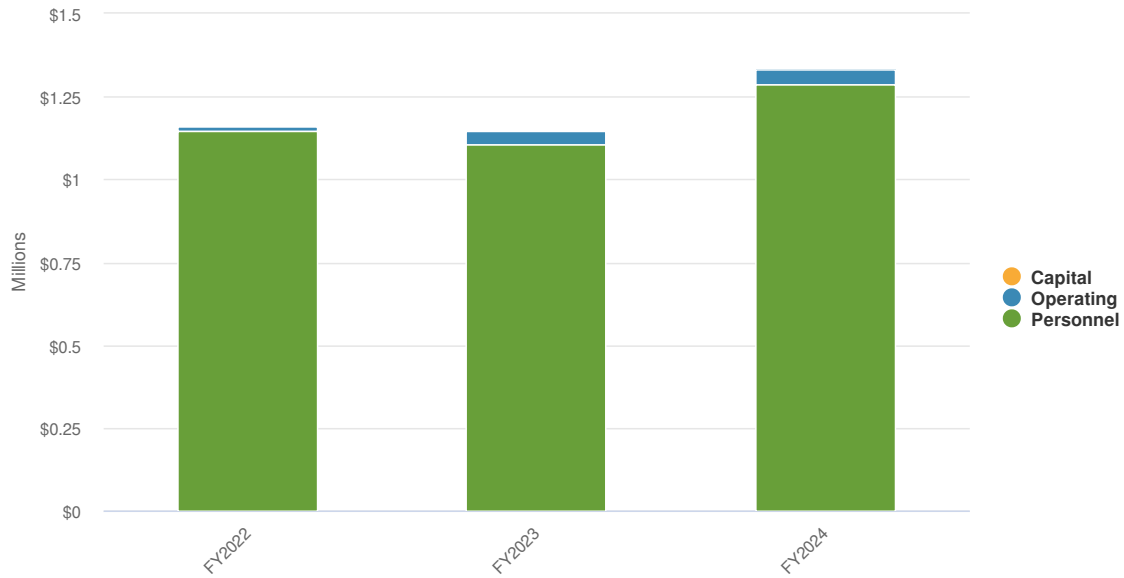
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Victim Assist - Solicitor	\$243,383	\$253,259	\$253,181	0%
Victim Assist - Court Admin	\$128,380	\$125,571	\$161,910	28.9%
Victim Assist - Sheriff	\$633,505	\$607,781	\$733,017	20.6%
Victim Assist-Detention	\$157,796	\$161,756	\$186,317	15.2%
Total Special Revenue:	\$1,163,064	\$1,148,367	\$1,334,426	16.2%
Total Expenditures:	\$1,163,064	\$1,148,367	\$1,334,426	16.2%

Expenditures by Expense Type

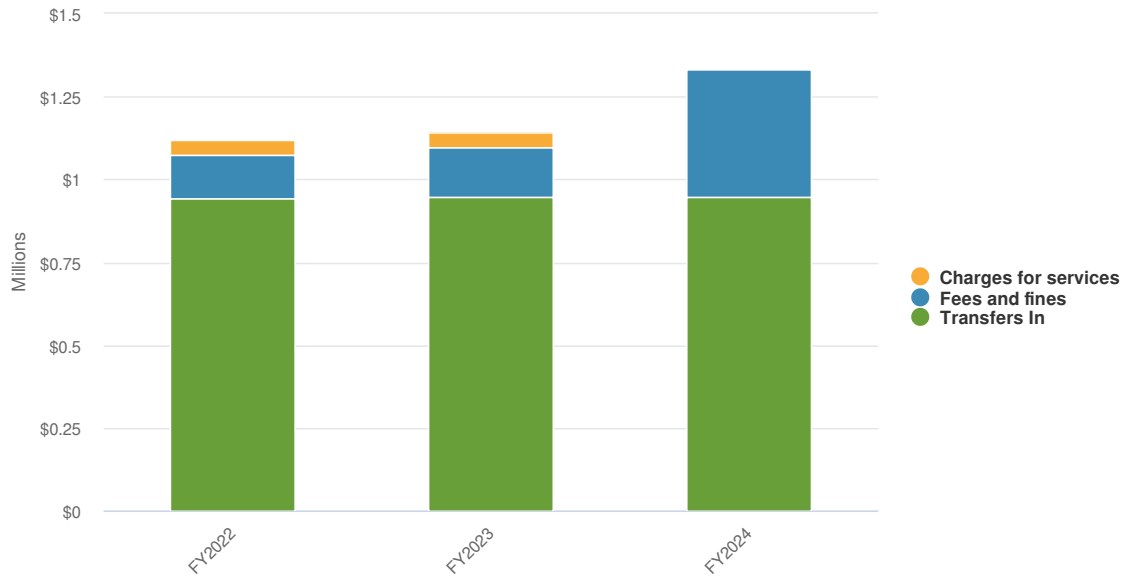
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,145,109	\$1,107,973	\$1,287,357	16.2%
Operating	\$16,506	\$40,393	\$47,069	16.5%
Capital	\$1,450	\$0	\$0	0%
Total Expense Objects:	\$1,163,064	\$1,148,367	\$1,334,426	16.2%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



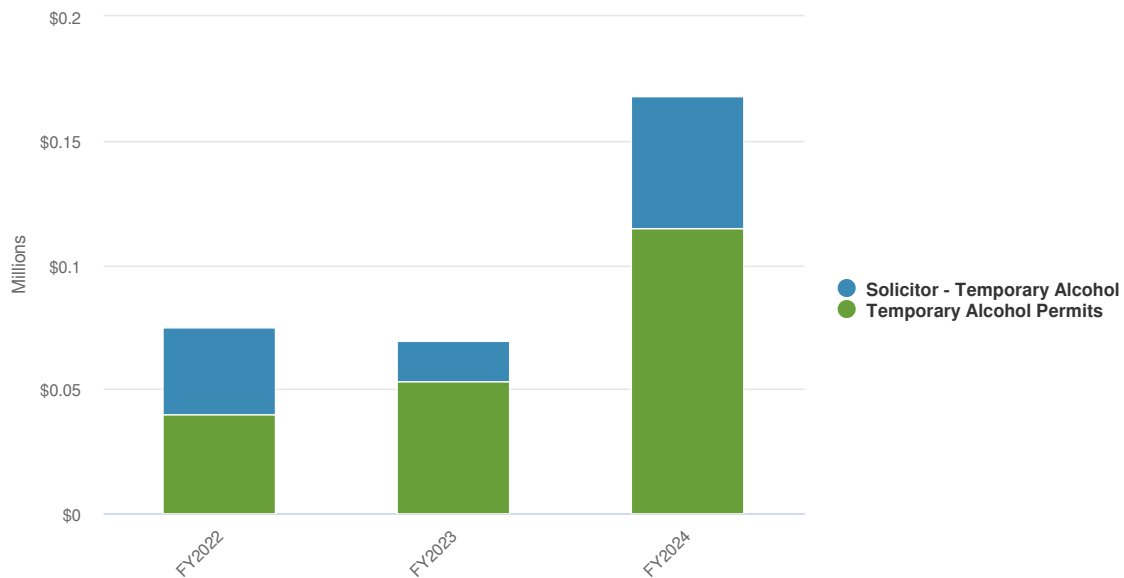
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and fines	\$128,757	\$152,083	\$389,137	155.9%
Charges for services	\$46,947	\$45,877	\$0	-100%
Transfers In	\$944,789	\$945,289	\$945,289	0%
Total Revenue Source:	\$1,120,493	\$1,143,249	\$1,334,426	16.7%

Temporary Alcohol Permit Fund

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.

Expenditures by Function

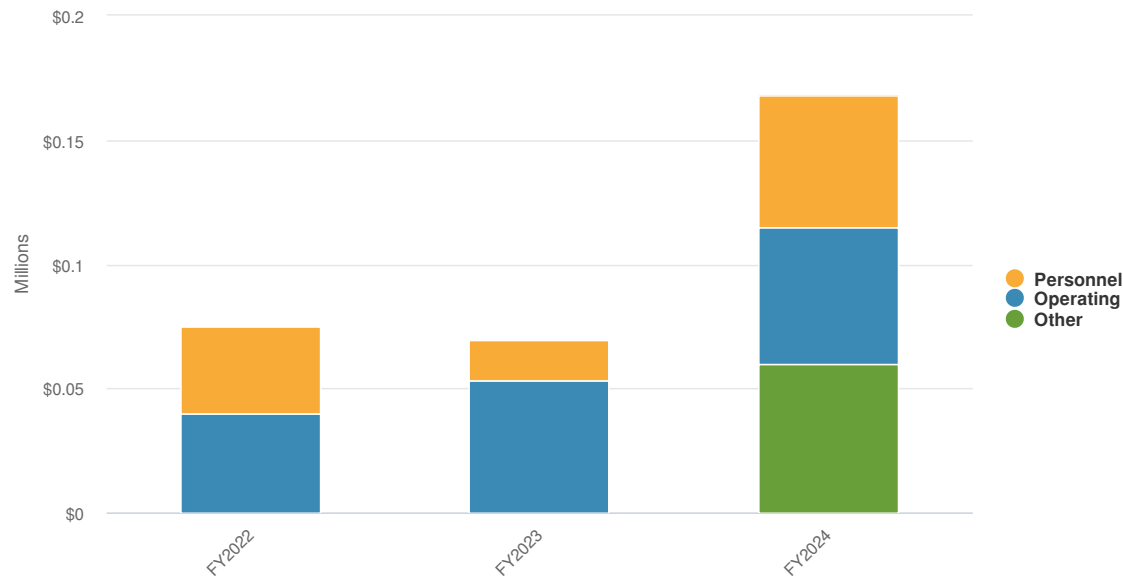
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Solicitor - Temporary Alcohol	\$35,307	\$16,638	\$52,817	217.5%
Temporary Alcohol Permits	\$39,750	\$53,000	\$115,000	117%
Total Special Revenue:	\$75,057	\$69,638	\$167,817	141%
Total Expenditures:	\$75,057	\$69,638	\$167,817	141%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

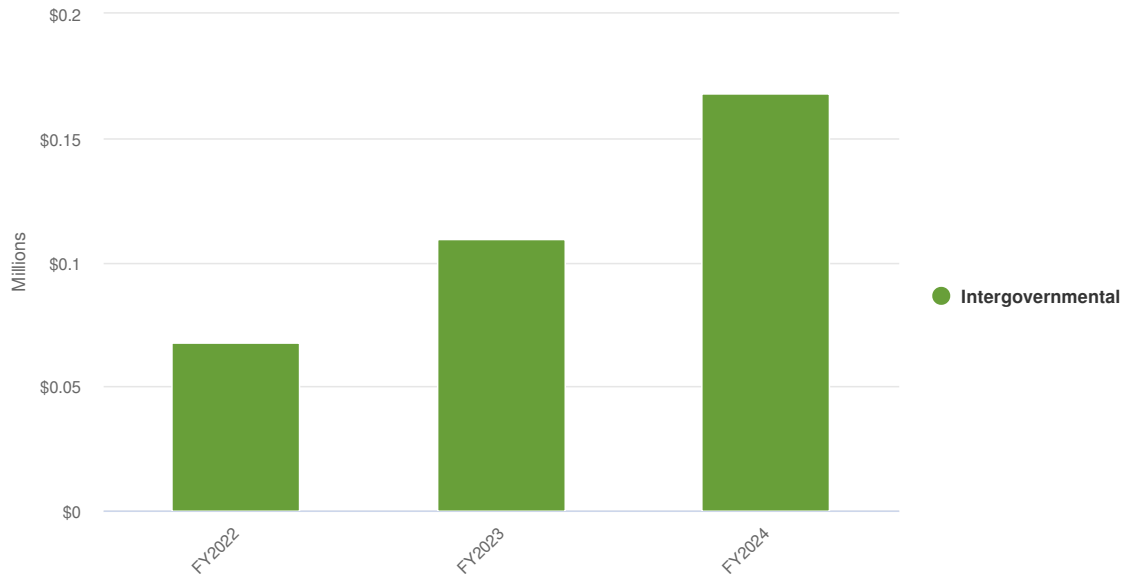


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$35,307	\$16,638	\$52,817	217.5%
Operating	\$39,750	\$53,000	\$55,000	3.8%
Other	\$0	\$0	\$60,000	N/A
Total Expense Objects:	\$75,057	\$69,638	\$167,817	141%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

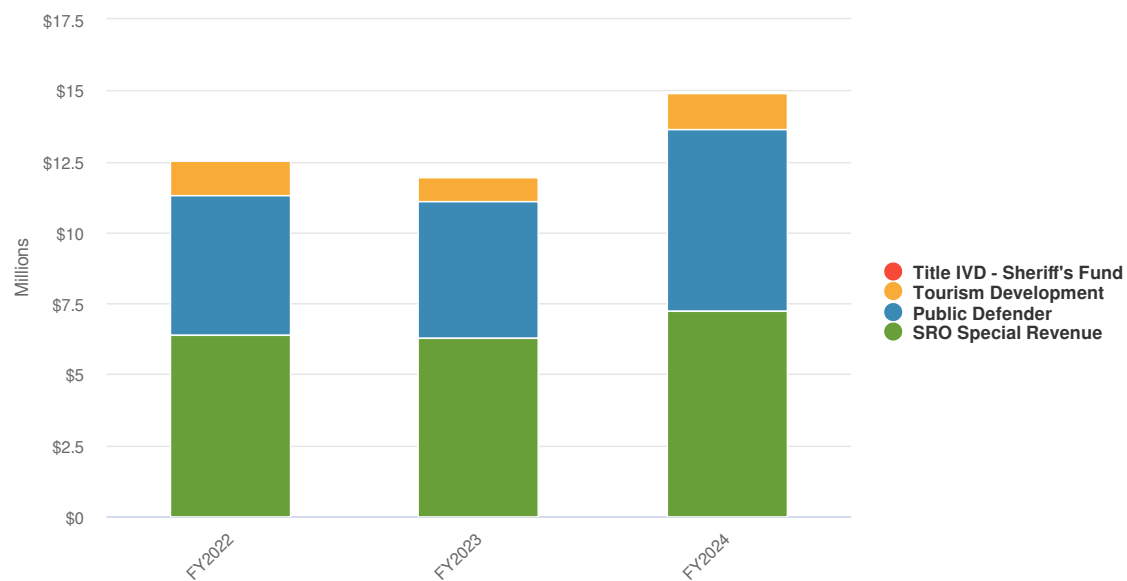


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$67,650	\$109,205	\$167,817	53.7%
Total Revenue Source:	\$67,650	\$109,205	\$167,817	53.7%

Other Special Revenue Funds

Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund

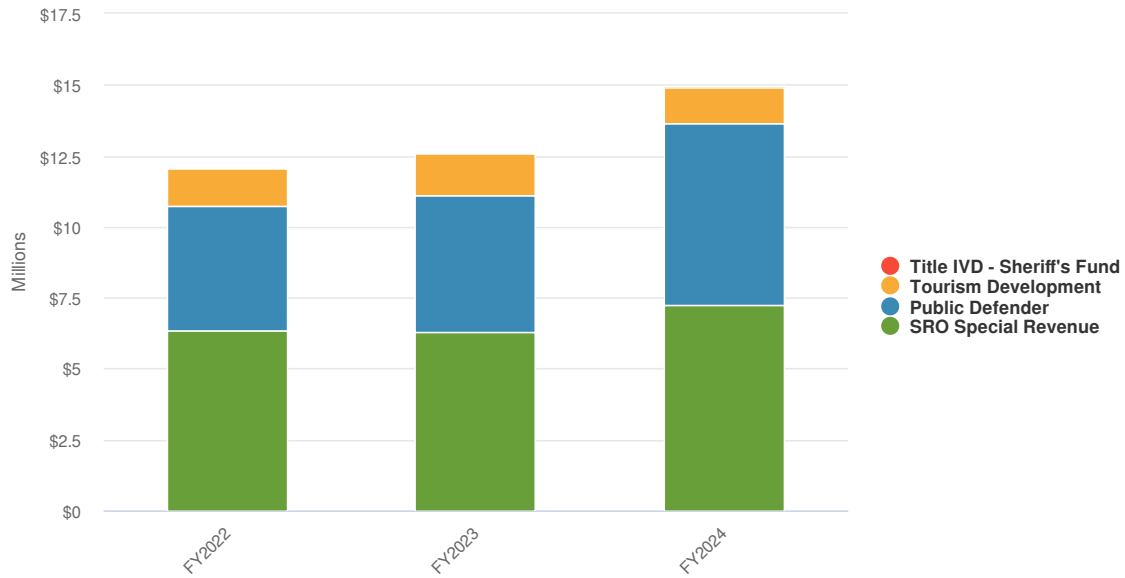


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Tourism Development	\$1,222,773	\$825,098	\$1,280,500	55.2%
Title IVD - Sheriff's Fund	\$53,202	\$53,713	\$62,671	16.7%
Public Defender	\$4,927,247	\$4,846,183	\$6,411,756	32.3%
SRO Special Revenue	\$6,385,731	\$6,272,232	\$7,229,710	15.3%
Total:	\$12,588,953	\$11,997,226	\$14,984,637	24.9%



Revenue by Fund

Budgeted and Historical 2024 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Tourism Development	\$1,340,763	\$1,464,044	\$1,280,500	-12.5%
Title IVD - Sheriff's Fund	\$40,922	\$31,697	\$62,671	97.7%
Public Defender	\$4,391,602	\$4,846,183	\$6,411,756	32.3%
SRO Special Revenue	\$6,344,310	\$6,272,232	\$7,229,710	15.3%
Total:	\$12,117,597	\$12,614,156	\$14,984,637	18.8%

Conservation Commission

Richland County Conservation Commission (RCCC) is charged with promoting the protection of the county's natural, historical, and cultural resources and promoting nature-based recreation and eco- and heritage tourism. RCCC accomplishes this by negotiating voluntary protection strategies with landowners through conservation easements and land acquisition, through historic preservation and conservation grant programs, and with special projects.

Budget Highlights

The RSWCD is partially funded through County General Funds which are largely spent for personnel and related costs. RSWCD recruits additional funding for program implementation through public and private funding sources.

The RCCC is funded through Special Revenue funds which are spent for staffing; historical, cultural and natural resource conservation grants; and special projects. Unused Special Revenue funds can accumulate, per County Ordinance, to periodically enable large projects such as land purchases or the implementation of other special projects such as the Lower Richland Tourism Plan.

Goal # 1: To promote the conservation of natural resources

Objective 1: Identify and protect critical/high priority conservations lands

Objective 2: Support environmental education and community conservation projects

Objective 3: Manage county-owned conservation lands for sustainability

Performance Indicators for Goal # 1

Indicator	FY21-22 (Actual)	FY22-23 (Target)	FY23-24 (Target)
Conservation Lands protected: Conservation easements (acreage) Land acquisitions (acreage)	Acquisition (60)	Easements (75)	Acquisition (300)
Conservation & education grants (non-trail) awarded	(3) \$35,856	(6) \$59,208	(4) \$50,000
Forest Stewardship Plan for Mill Creek & Cabin Branch tracts	Prepare Individual Property Plans	Hire Land Program Planner	Implement Individual Property Plans

Goal # 2: To promote the development and preservation of historical resources

Objective 1: Increase the number of restored historic buildings in Richland County

Objective 2: Increase research and knowledge of historic sites, events, and people

Performance Indicators for Goal # 2

Indicator	FY21-22 (Actual)	FY22-23 (Target)	FY23-24 (Target)
Historic Preservation grants awarded <ul style="list-style-type: none">RestorationEducation	(7) \$157,844 (2) \$33,800	(5) \$118,520 (4) \$59,272	(5) \$130,000 (4) \$40,000
Historic markers installed	1	1	1
Assist local historical groups	2	3	3



Goal # 3: To promote passive, outdoor, nature-based recreation

Objective 1: Enhance and increase hiking and biking trails

Objective 2: Develop recreation plans for county-owned conservation lands

Objective 3: Manage Pinewood Lake Park

Performance Indicators for Goal # 3

Indicator	FY21-22 (Actual)	FY22-23 (Target)	FY23-24 (Target)
Conservation trail grants awarded	(3) \$22,500	(2) \$13,000	(3) \$30,000
PLP facility improvements	\$5,745	\$5,000	\$5,000

Goal # 4: To promote tourism, emphasizing natural, cultural, and historical resources

Objective 1: Implement recommendations of Lower Richland Tourism Plan, once approved

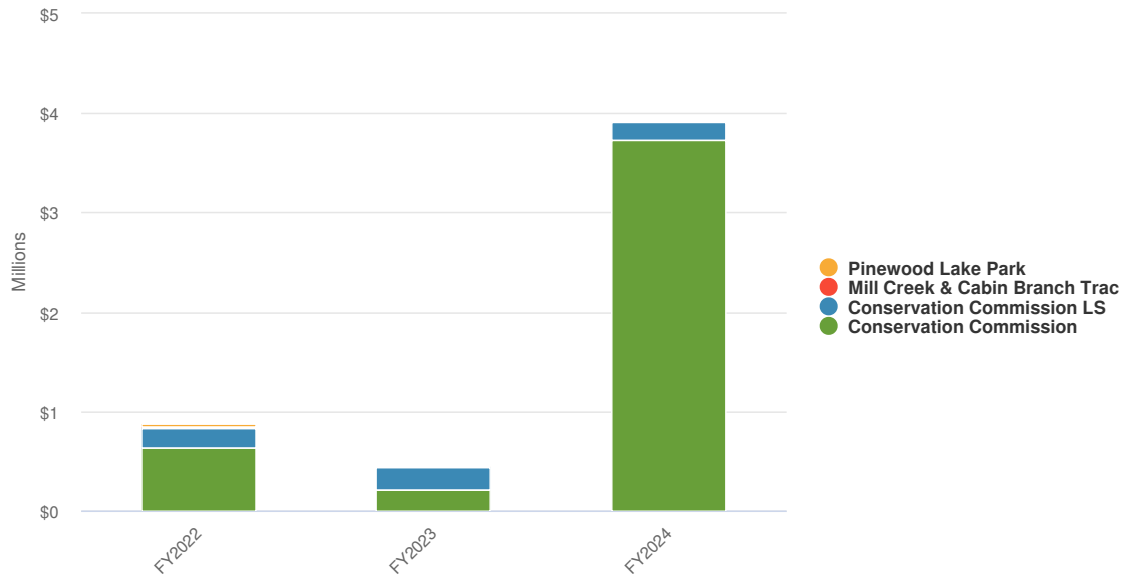
Objective 2: Implement recommendations of Heritage Tourism Marketing Plan, once approved

Performance Indicators for Goal # 4

Indicator	FY21-22 (Actual)	FY22-23 (Target)	FY23-24 (Target)
Develop master plans for Mill Creek and Cabin Branch tracts	0	Submit to Procurement	1 \$35,000
Engage potential partners outlined in LRTP to develop financial and operational support	1	2	3
Sponsor economic development workshops	0	0	2
Heritage Tourism Marketing Plan	Submit Plan to Procurement	Select vendor to develop plan	Implement developed plan

Expenditures by Function

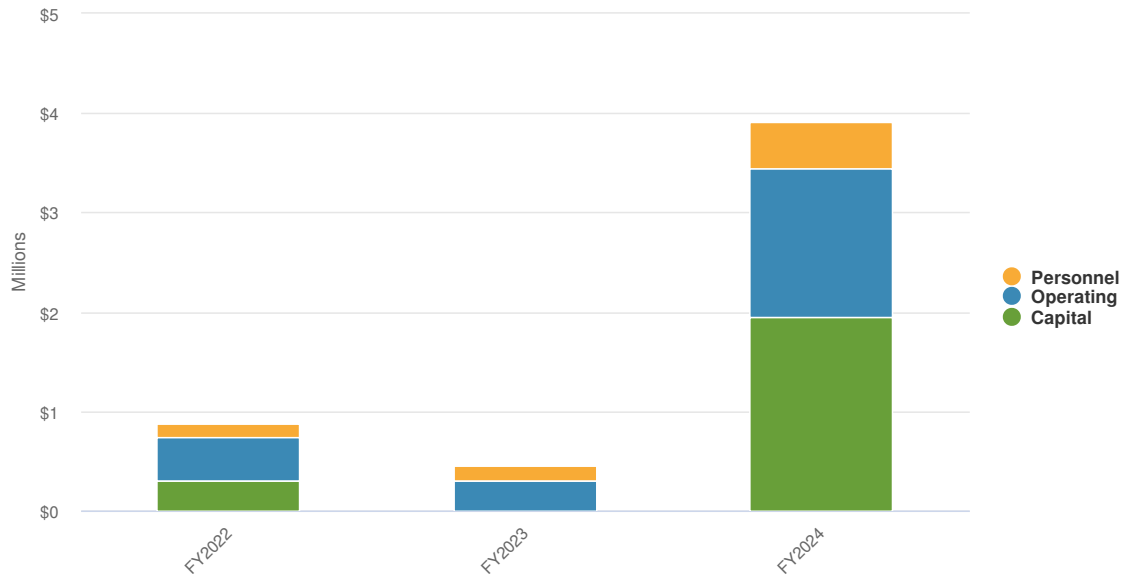
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Conservation Commission	\$640,857	\$209,866	\$3,730,440	1,677.5%
Pinewood Lake Park	\$20,917	\$8,892	\$0	-100%
Mill Creek & Cabin Branch Trac	\$14,863	\$8,544	\$0	-100%
Conservation Commission LS	\$193,553	\$224,386	\$178,490	-20.5%
Total Special Revenue:	\$870,191	\$451,689	\$3,908,930	765.4%
Total Expenditures:	\$870,191	\$451,689	\$3,908,930	765.4%

Expenditures by Expense Type

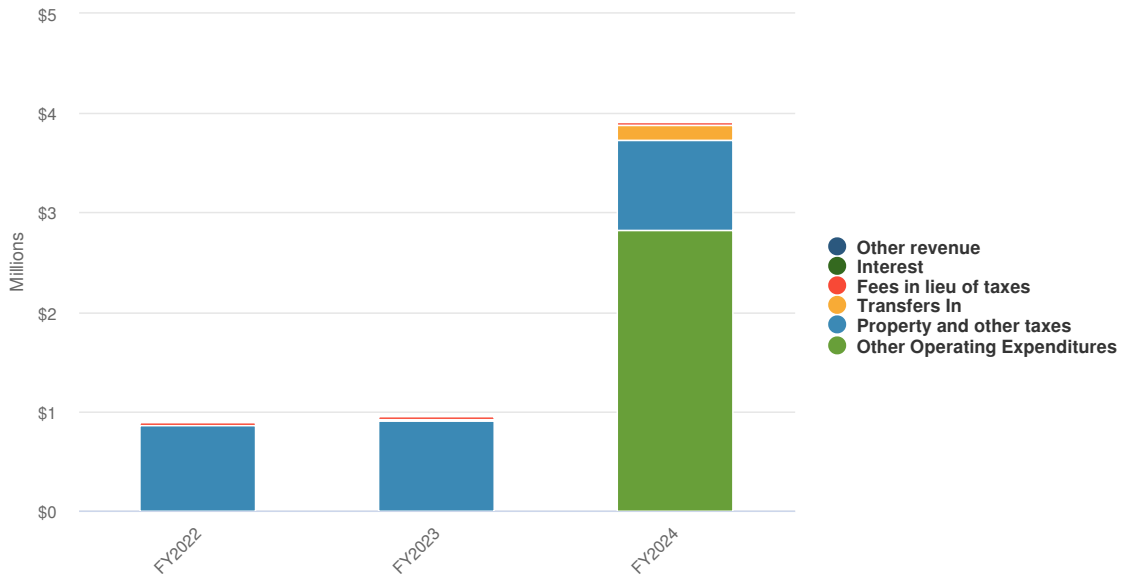
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$125,929	\$142,508	\$466,269	227.2%
Operating	\$437,576	\$309,181	\$1,491,174	382.3%
Capital	\$306,686	\$0	\$1,951,487	N/A
Total Expense Objects:	\$870,191	\$451,689	\$3,908,930	765.4%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$867,893	\$905,124	\$917,620	1.4%
Fees in lieu of taxes	\$25,925	\$29,339	\$28,380	-3.3%
Other revenue	\$375	\$875	\$0	-100%
Interest	\$20	\$5	\$0	-100%
Transfers In	\$0	\$17,436	\$143,988	725.8%
Other Operating Expenditures	\$0	\$0	\$2,818,942	N/A
Total Revenue Source:	\$894,214	\$952,779	\$3,908,930	310.3%

Neighborhood Redevelopment

The Richland County Neighborhood Improvement Program was established by County Council to coordinate and fund neighborhood master plans and improvement projects in Richland County. The program is a partnership between County government and neighborhood organizations.

The purpose of the Neighborhood Improvement Program is to achieve and sustain wellness in Richland County Neighborhoods through the implementation of projects that establish and enhance overall health socially, economically and physically.

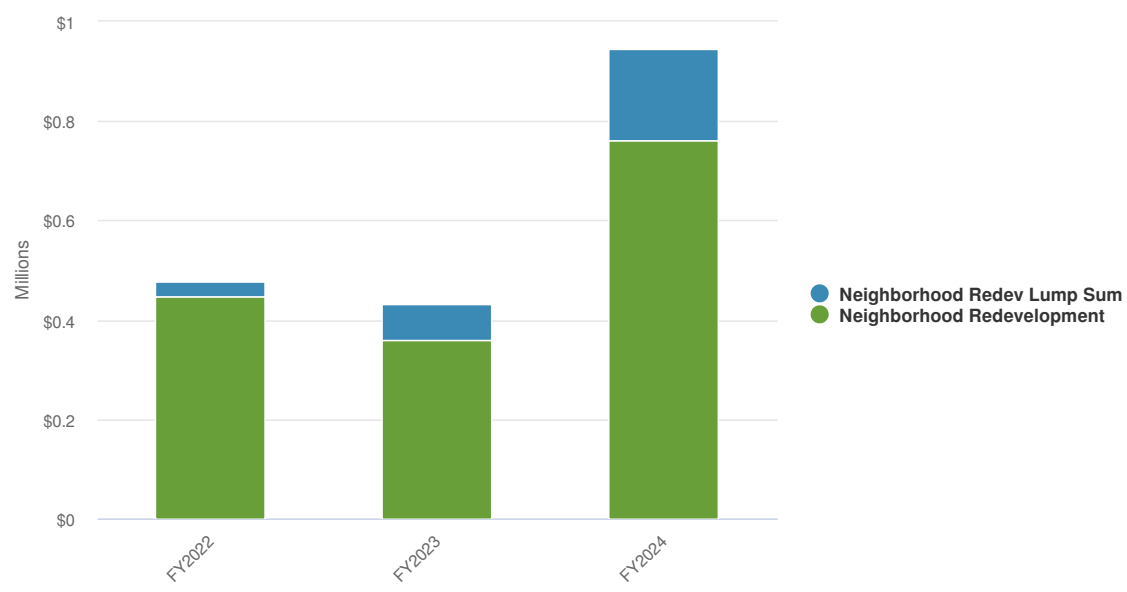
Goals and Objectives

- Protect and revitalize established neighborhood communities.
- Empower neighborhoods to sustain a healthy community through civic infrastructure.
- Strengthen communication between the County and neighborhoods.

Performance Indicator	FY 21-22 (Actual)	FY 22-23 (Target)	FY 23-24 (Target)
Neighborhood matching grants	40	48	56
Attend HOA/POA and neighborhood meetings	Yes	Yes	Yes
Host and attend annual neighborhood events (National Night Out, Richland County Neighborhood Block Party)	Yes	Yes	Yes
Host trainings & engagement opportunities for the public (Neighborhood matching grants, Richland County Neighborhood Council, National Planning Month, Neighborhood Master Plan and Charrettes/Engagement Opportunities).	22	25	25

Expenditures by Function

Budgeted and Historical Expenditures by Function

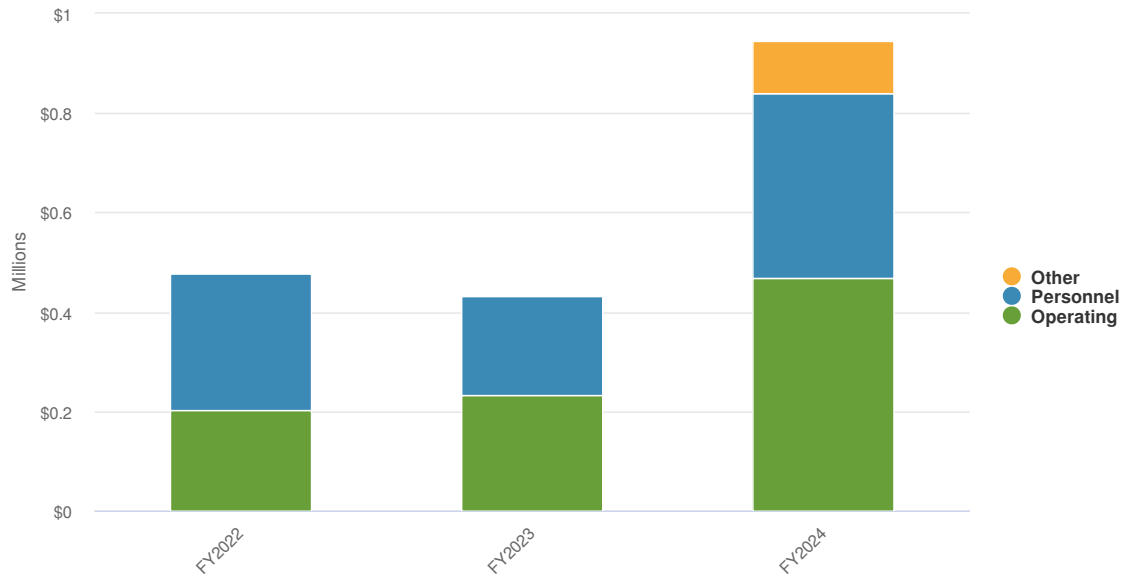


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Neighborhood Redevelopment	\$445,683	\$358,036	\$761,740	112.8%
Neighborhood Redev Lump Sum	\$32,816	\$73,570	\$184,260	150.5%
Total Special Revenue:	\$478,499	\$431,606	\$946,000	119.2%
Total Expenditures:	\$478,499	\$431,606	\$946,000	119.2%



Expenditures by Expense Type

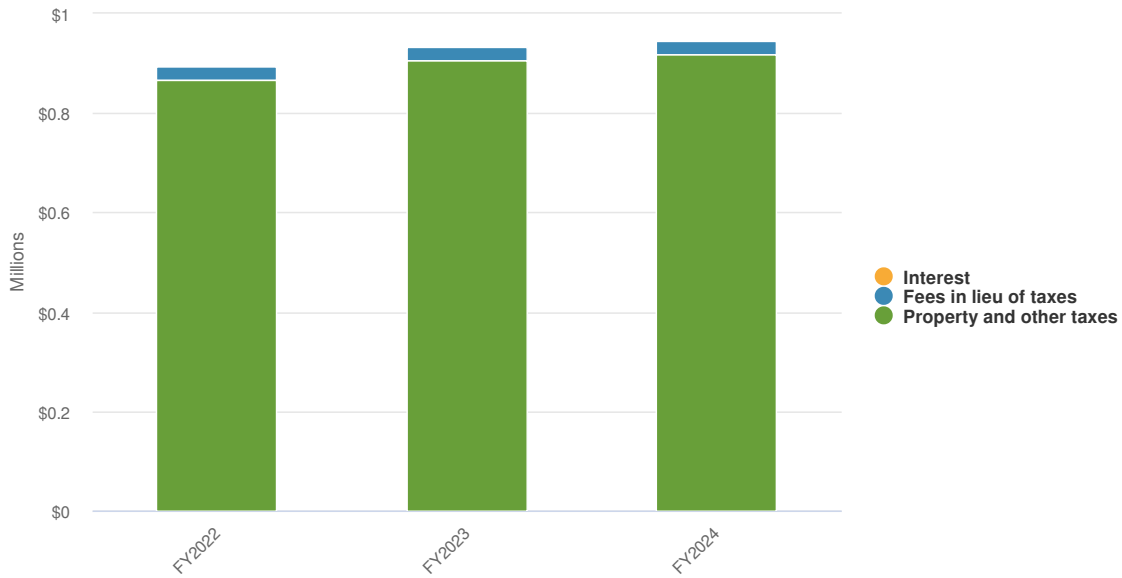
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$276,631	\$199,241	\$372,095	86.8%
Operating	\$201,867	\$232,365	\$468,785	101.7%
Other	\$0	\$0	\$105,121	N/A
Total Expense Objects:	\$478,499	\$431,606	\$946,000	119.2%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$867,893	\$905,124	\$917,620	1.4%
Fees in lieu of taxes	\$25,925	\$29,339	\$28,380	-3.3%
Interest	\$20	\$5	\$0	-100%
Total Revenue Source:	\$893,839	\$934,468	\$946,000	1.2%

Economic Development

The Economic Development represents revenue and expenditures for the purpose of attracting new industry to the community. It also assists existing companies with potential expansions, and ensures building and industrial sites are available for prospects to consider. Property taxes are the major source of funding for the Economic and Development fund.

Goal # 1: Position Richland County to compete with any community in the nation for high-quality investment and jobs

Objective 1: Continue to schedule regular trips to call on site consultants in targeted metropolitan areas, such as Atlanta, Charlotte, Chicago, and Dallas-Fort Worth.

Objective 2: Host events, periodically, in Richland County that highlight specific assets, such as County-owned sites, buildings, or new projects.

Objective 3: Continue expanding quality real estate product for industrial and commercial use.

Objective 4: Develop a County incentive geared toward knowledge economy centers.

Goal # 2: Encourage Job and Investment Growth Through Existing Business Retention and Expansion

Objective 1: Organize recurring events throughout the County that bring in multiple businesses, hold off-site information and networking events where multiple businesses are located, such as a business park or an office building. Include a guest speaker refreshments, and information about RCEDO's existing business program services.

Objective 2: Continue meeting the annual goal of meeting 100 businesses in the county.

Objective 3: Feature testimonials from business executives whom RCEDO has assisted on its website, in reports, and in social media.

Goal # 3: Communications and Marketing

Objective 1: Establish a digital marketing campaign to highlight Richland County's economic development advantages and success stories.

Objective 2: Pursue a public relations and communications campaign targeting regional and state media outlets.

Objective 3: Provide an orientation for newly elected council members about RCEDO strategic priorities, initiatives, activities, and successes.

Goal # 4: Strategic Areas of Influence

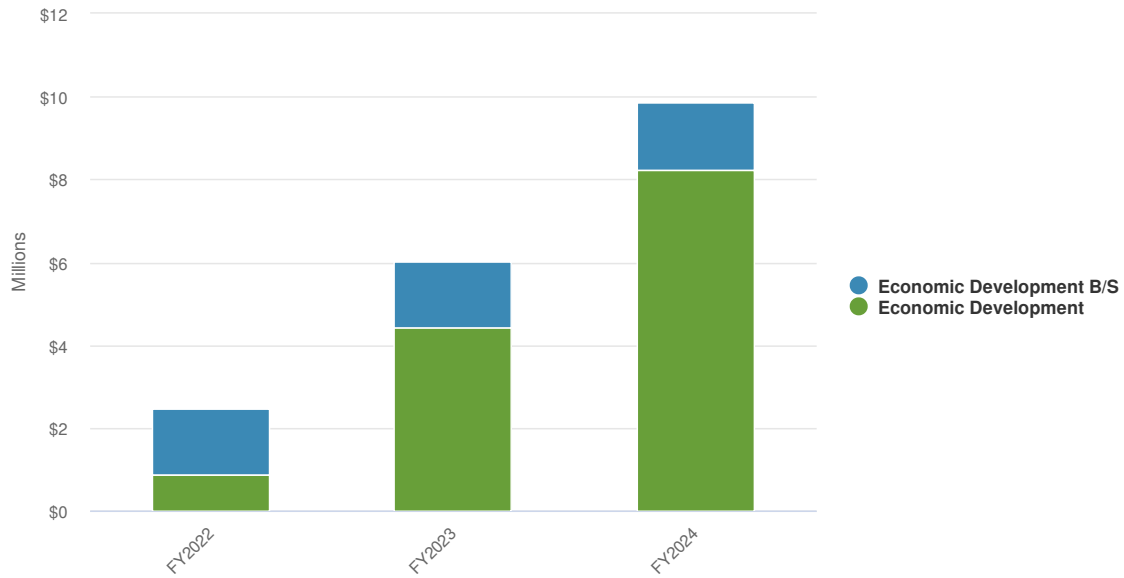
Objective 1: Highlight businesses owned by women and people of color in marketing materials and through digital marketing channels to increase awareness and promote their successes.

Objective 2: Connect military personnel separating from service in the region with local employers.

Objective 3: Entrepreneurship and Innovation

Expenditures by Function

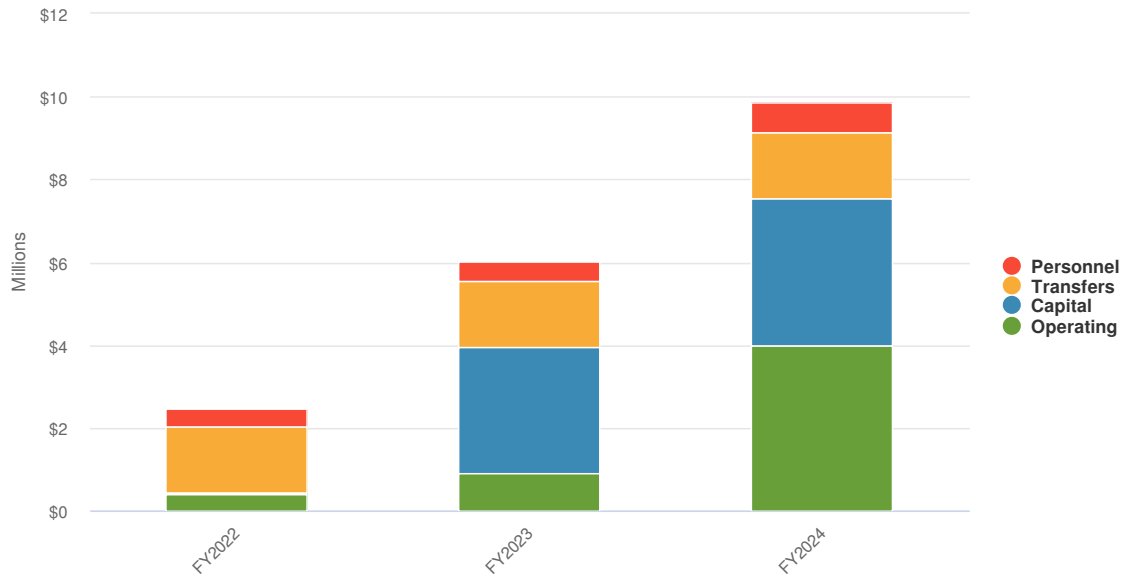
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Economic Development B/S	\$1,604,590	\$1,604,144	\$1,602,917	-0.1%
Economic Development	\$854,518	\$4,425,844	\$8,243,083	86.2%
Total Special Revenue:	\$2,459,108	\$6,029,988	\$9,846,000	63.3%
Total Expenditures:	\$2,459,108	\$6,029,988	\$9,846,000	63.3%

Expenditures by Expense Type

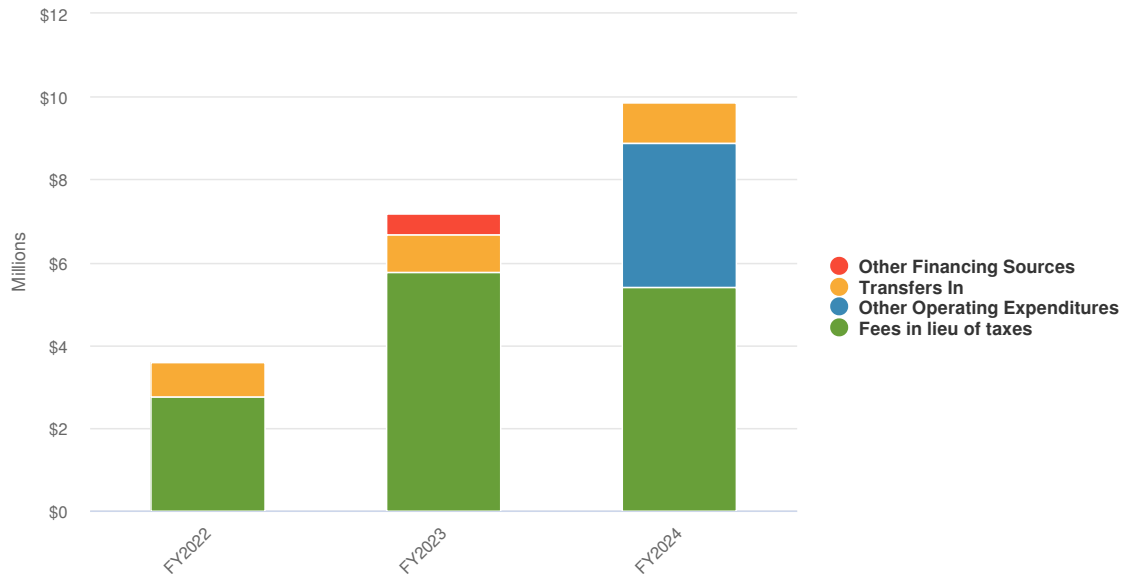
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$1,604,590	\$1,604,144	\$1,602,917	-0.1%
Personnel	\$428,670	\$465,860	\$707,175	51.8%
Operating	\$410,698	\$896,921	\$3,985,908	344.4%
Capital	\$15,150	\$3,063,063	\$3,550,000	15.9%
Total Expense Objects:	\$2,459,108	\$6,029,988	\$9,846,000	63.3%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



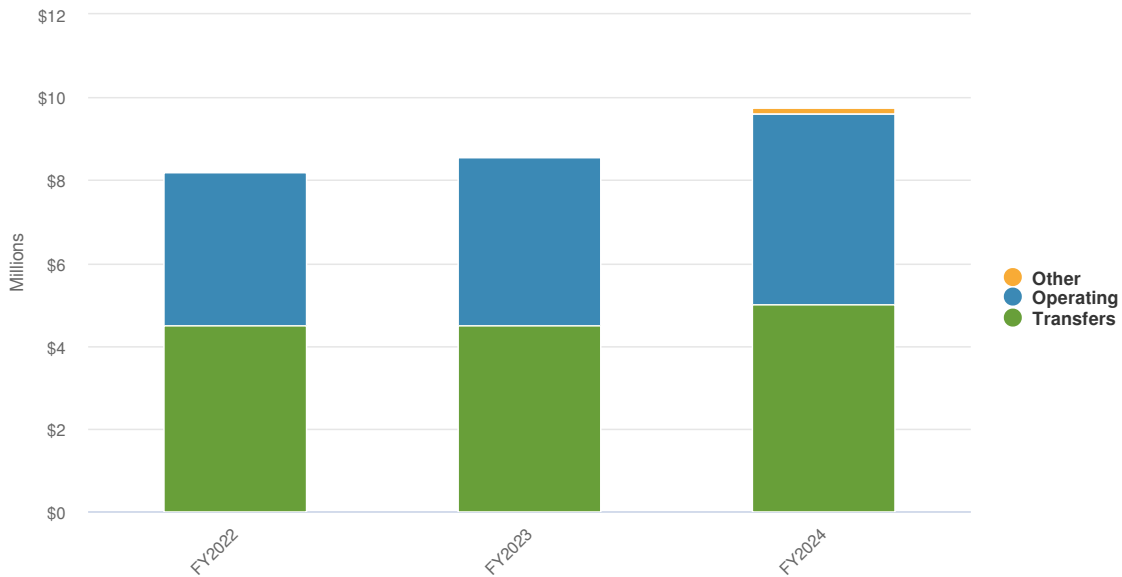
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees in lieu of taxes	\$2,738,024	\$5,776,454	\$5,400,000	-6.5%
Transfers In	\$862,500	\$879,750	\$946,000	7.5%
Other Financing Sources	\$0	\$530,086	\$0	-100%
Other Operating Expenditures	\$0	\$0	\$3,500,000	N/A
Total Revenue Source:	\$3,600,524	\$7,186,289	\$9,846,000	37%

Hospitality Tax

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

Expenditures by Expense Type

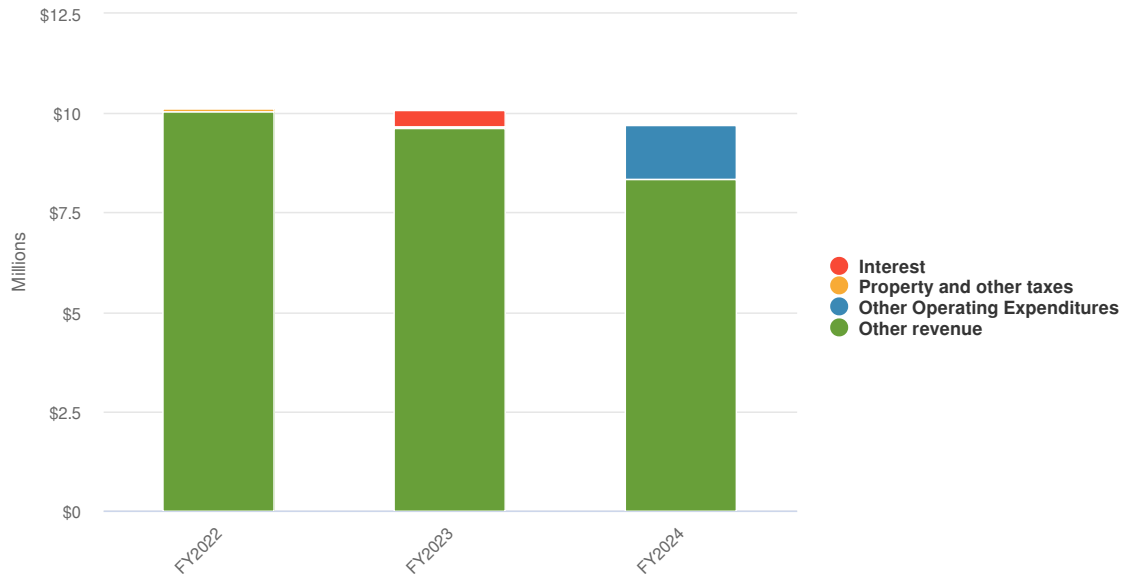
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$4,486,550	\$4,487,750	\$4,988,713	11.2%
Operating	\$3,722,716	\$4,054,724	\$4,626,542	14.1%
Other	\$0	\$0	\$150,000	N/A
Total Expense Objects:	\$8,209,266	\$8,542,474	\$9,765,255	14.3%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$67,462	\$52,472	\$54,486	3.8%
Other revenue	\$10,049,070	\$9,618,347	\$8,341,200	-13.3%
Interest	\$23,061	\$414,271	\$4,314	-99%
Other Operating Expenditures	\$0	\$0	\$1,365,255	N/A
Total Revenue Source:	\$10,139,593	\$10,085,089	\$9,765,255	-3.2%

Budget Highlights

The chart below reflects agency funding for FY23 and FY24.

Agency	FY23 Budget	FY24 Budget
7 Sunday	\$ 5,000	\$ -
701 Center for Contemporary Art	\$ -	\$ 9,240
Animal Mission	\$ 5,000	\$ 5,200
Ann Brodie Carolina Ballet	\$ 10,000	\$ -
Benedict College	\$ 15,000	\$ 30,000
Beta Chi Sigma- Phi Beta Sigma	\$ -	\$ 5,520
Black Pages International	\$ 30,000	\$ 26,800
Blythewood Historical Society	\$ 30,000	\$ -
Boys & Girls Clubs of the Midlands	\$ -	\$ 6,900
Capital City/Lake Murray Country Regional Tourism Board	\$ 150,000	\$ 150,000
Carolina Marathon Association	\$ 21,500	\$ -
Carolina's Caribbean Culture Festival	\$ -	\$ 4,250
Central Midlands Development Corporation	\$ -	\$ 2,100
Changing Hearts	\$ 5,000	\$ -
ColaJazz Foundation	\$ 7,500	\$ 10,000
Columbia City Ballet	\$ 25,000	\$ 14,600
Columbia Classical Ballet	\$ 25,000	\$ 12,800
Columbia Film Society DBA The Nickelodeon Theater	\$ -	\$ 7,900
Columbia International Festival	\$ 186,344	\$ 235,000
Columbia International University	\$ 5,000	\$ -
Columbia Metropolitan Convention & Visitors Bureau (dba Experience Columbia SC)	\$ 201,091	\$ 275,000
Columbia Museum of Art	\$ 826,705	\$ 850,000
Columbia Music Festival Association	\$ 25,000	\$ 16,100
Columbia United FC dba South Carolina United FC	\$ 10,000	\$ 22,400
Cottontown/Bellevue Historic District Neighborhood Association	\$ -	\$ 4,100
District 1	\$ 281,825	\$ 82,425
District 10	\$ 79,125	\$ 125,050
District 11	\$ 253,527	\$ 266,952
District 2	\$ 63,350	\$ 115,775
District 3	\$ 136,325	\$ 182,250
District 4	\$ 118,325	\$ 163,750
District 5	\$ 57,625	\$ 130,050
District 6	\$ 414,825	\$ 491,100
District 7	\$ 143,325	\$ 135,450
District 8	\$ 167,625	\$ 217,550
District 9	\$ 247,825	\$ 304,750
EdVenture	\$ 448,333	\$ 575,000
Five Points Association	\$ 10,000	\$ 8,800
G.R.A.D. Community Development	\$ 5,000	\$ -
Gateway Pocket Park	\$ 250,000	\$ 250,000
Harbison Theatre at Midlands Technical College	\$ 25,000	\$ 5,800
Heroes in Blue - Serve/Connect	\$ 5,000	\$ -
Historic Columbia	\$ 541,810	\$ 622,500
Historical Corridor	\$ 372,715	\$ 228,105
In The Middle	\$ 15,000	\$ -
Jam Room Foundation	\$ 12,500	\$ 9,500
JUMPS	\$ 5,000	\$ -
Kemetic Institute for Health	\$ 5,000	\$ -
Lower Richland Annual Sweet Potato Festival and Parade	\$ 60,000	\$ 60,000
Lower Richland Veteran's Formation	\$ -	\$ 8,900
Main Street Latin Festival	\$ 15,000	\$ 16,100
Miss South Carolina Scholarship Organization, Inc.	\$ 16,500	\$ 9,600



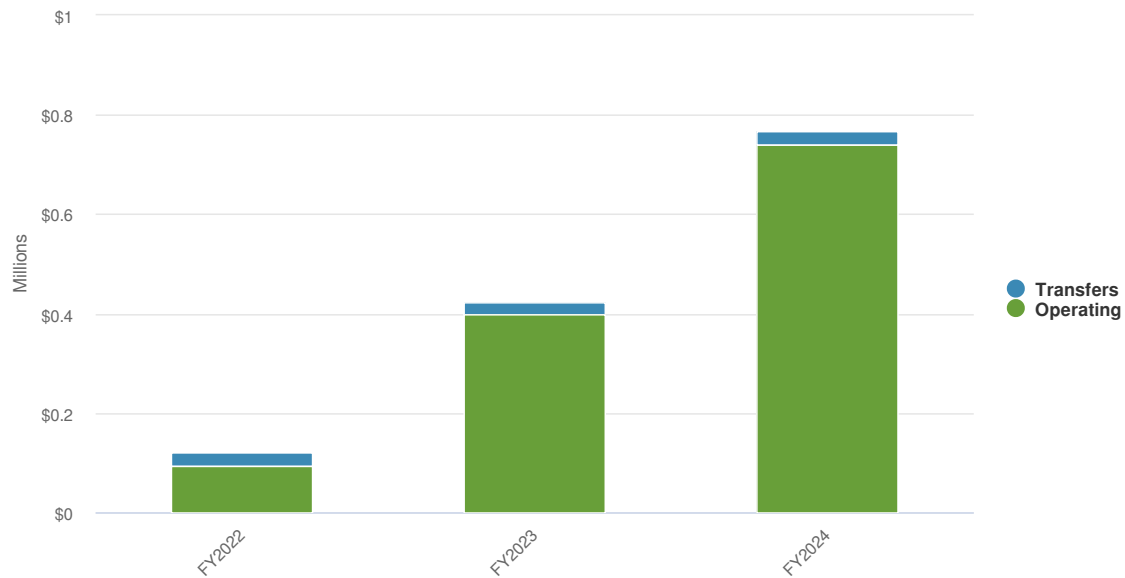
Pathways to Healing	\$ -	\$ 8,900
Pink & Green Community Service Foundation, Inc.	\$ 25,000	\$ 12,760
Range Fore Hope Foundation	\$ 5,000	\$ 8,400
Richland County Recreation Foundation	\$ 10,000	\$ 8,375
Ridgeview High School	\$ 5,000	\$ -
Riverbanks Park District	\$ -	\$ 7,500
South Carolina Corporate Coalition for Community Service	\$ 10,000	\$ -
South Carolina Military History Foundation	\$ -	\$ 2,900
South Carolina Philharmonic, Inc.	\$ 35,000	\$ 10,875
South Carolina Pride Movement	\$ 25,000	\$ 13,250
South Carolina State Museum Foundation	\$ -	\$ 8,100
South East Rural Community Outreach (SERCO)	\$ 67,895	\$ 90,000
Special Olympics South Carolina	\$ 12,000	\$ 14,800
The Big Red Barn Retreat	\$ 7,500	\$ 6,200
The South Carolina Juneteenth Freedom Festival	\$ 25,000	\$ 15,600
Town of Eastover	\$ 10,000	\$ 7,800
Town of Irmo	\$ 55,000	\$ 6,600
Town Theatre (Columbia Stage Society)	\$ -	\$ 2,000
Township Auditorium/Foundation	\$ 385,000	\$ -
Tri-City Visionaries	\$ 11,000	\$ -
Trustus Inc.	\$ -	\$ 5,100
Workshop Theatre of SC	\$ -	\$ 1,597
	\$ 6,022,095	\$ 5,928,074

Accommodation Tax

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.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

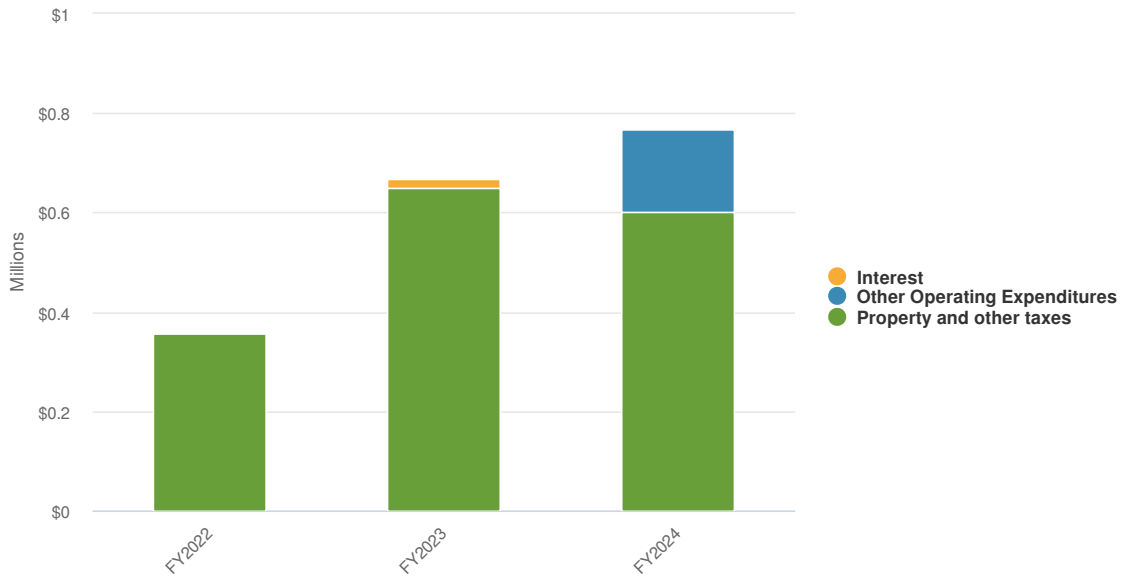


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$25,000	\$25,000	\$25,000	0%
Operating	\$95,000	\$398,750	\$741,667	86%
Total Expense Objects:	\$120,000	\$423,750	\$766,667	80.9%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$356,259	\$650,974	\$600,000	-7.8%
Interest	\$342	\$16,916	\$0	-100%
Other Operating Expenditures	\$0	\$0	\$166,667	N/A
Total Revenue Source:	\$356,601	\$667,889	\$766,667	14.8%

Budget Highlights

The chart below reflects agency funding for FY23 and FY24.

Agency	FY23 Budget	FY24 Budget
701 Center for Contemporary Art	\$ -	\$ 18,333
Benedict College	\$ 15,000	\$ 31,667
Black Pages International	\$ -	\$ 15,000
Capital City/Lake Murray Country Regional Tourism Board	\$ 30,000	\$ 50,000
Columbia City Ballet	\$ 5,000	\$ 25,000
Columbia Classical Ballet	\$ -	\$ 18,333
Columbia Film Society DBA The Nickelodeon Theater	\$ -	\$ 11,667
Columbia International Festival	\$ -	\$ 15,000
Columbia Metropolitan Convention & Visitors Bureau (dba Experience Columbia SC)	\$ 120,000	\$ 275,000
Columbia United FC dba South Carolina United FC	\$ 135,000	\$ 148,333
Five Points Association	\$ -	\$ 5,000
Miss South Carolina Scholarship Organization, Inc.	\$ 5,000	\$ 13,333
Richland County Recreation Foundation	\$ -	\$ 5,000
Riverbanks Park District	\$ 20,000	\$ 30,000
South Carolina Philharmonic, Inc.	\$ -	\$ 35,000
South Carolina Pride Movement	\$ 5,000	\$ 13,333
South Carolina State Museum Foundation	\$ 15,000	\$ 26,667
Town of Irmo	\$ -	\$ 5,000
	\$ 350,000	\$ 741,667

Stormwater Service

To provide Stormwater Management support (drainage and water quality) services to the citizens of Richland County in order to improve public safety, enhance public health and increase public service through Departmental/Divisional coordination and public awareness.

Budget Highlights

Stormwater Services is funded through a countywide ad valorem tax. This fund is affected by the legislation passed by the General Assembly in 2007 limiting the tax rate increase levied by local governments.

Goal # 1: Continue to implement NPDES MS4 Permit requirements

Objective 1: Continue to implement the Stormwater Management Plan (SWMP)

Objective 2: Update current policies and procedures related to items identified in mock audit

Objective 3: Continue working with consultant to implement new SWMP

Goal # 2: Proactively update and improve the monitoring and inspection programs

Objective 1: Implement new monitoring stations

Objective 2: Continue to grow private pond inspection program

Objective 3: Focus inspections based on results in the quarterly monitoring reports

Goal # 3: Identify ways to collaborate on water quality programs

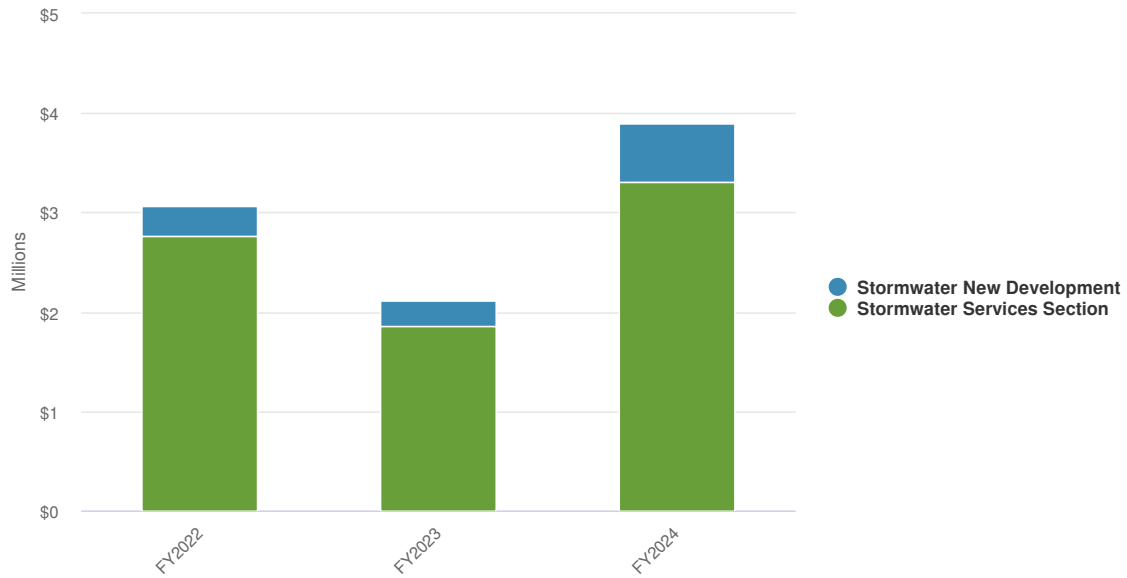
Objective 1: Work with internal and external partners on watershed-based plans

Objective 2: Continue to coordinate projects with other Public Works Divisions

Objective 3: Explore partnership opportunities with other jurisdictions on watershed projects

Expenditures by Function

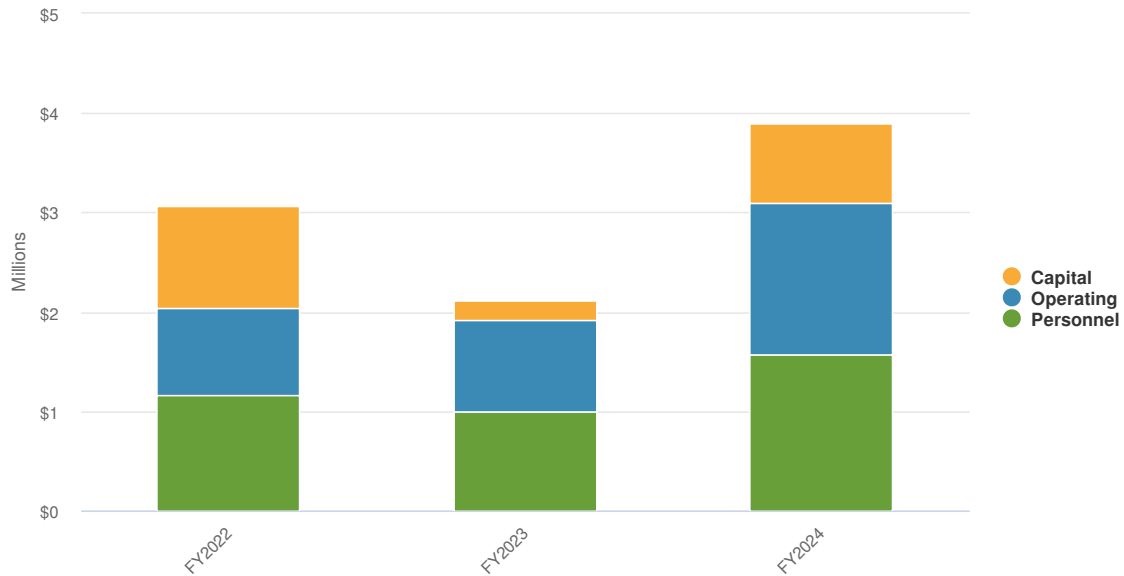
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Stormwater Services Section	\$2,762,137	\$1,850,880	\$3,313,816	79%
Stormwater New Development	\$302,697	\$263,250	\$580,984	120.7%
Total Special Revenue:	\$3,064,834	\$2,114,131	\$3,894,800	84.2%
Total Expenditures:	\$3,064,834	\$2,114,131	\$3,894,800	84.2%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

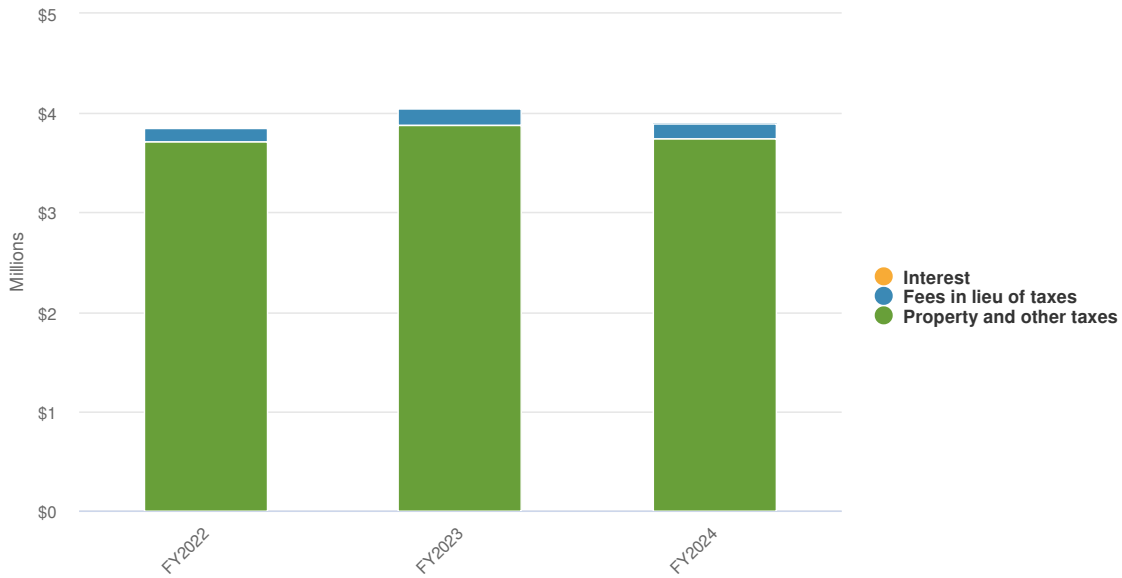


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$1,159,249	\$1,002,142	\$1,574,033	57.1%
Operating	\$882,770	\$909,720	\$1,522,767	67.4%
Capital	\$1,022,815	\$202,269	\$798,000	294.5%
Total Expense Objects:	\$3,064,834	\$2,114,131	\$3,894,800	84.2%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$3,711,286	\$3,877,296	\$3,739,688	-3.5%
Fees in lieu of taxes	\$146,406	\$168,493	\$155,112	-7.9%
Interest	\$49	\$19	\$0	-100%
Total Revenue Source:	\$3,857,741	\$4,045,808	\$3,894,800	-3.7%

Road Maintenance

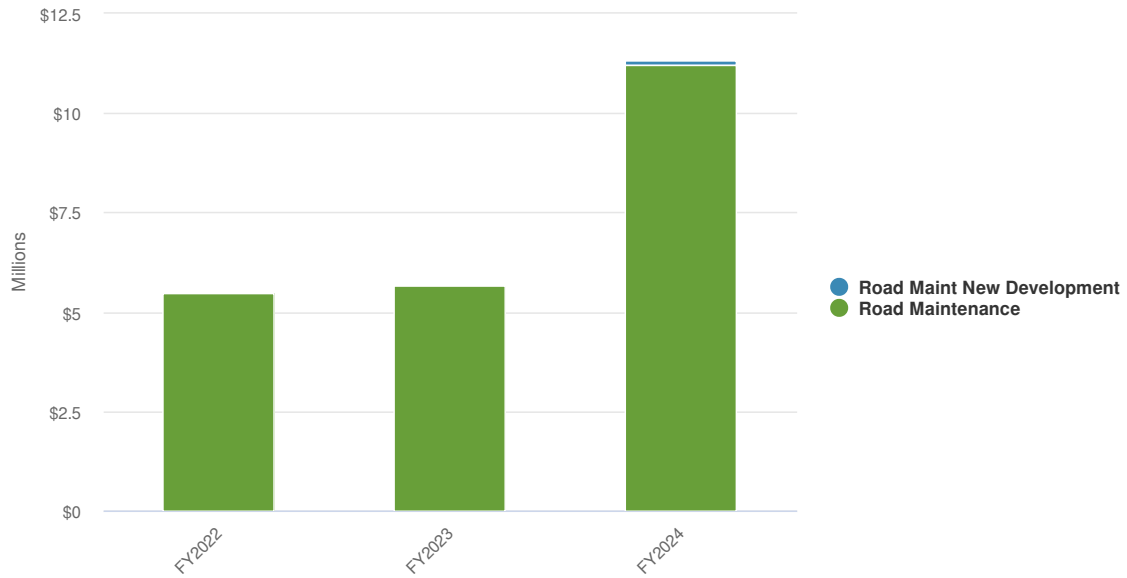
Implemented in FY02, this fund is used to account for the \$20 fee assessed on all motorized vehicle licenses in Richland County included in the motor vehicle notice. In FY07, the fee was increased from \$15 to \$20. The funds are restricted and must be used specifically for the maintenance and improvement of the county road system and any associated costs. Prior to FY02, the expenditures were funded through the County General Fund. In FY07, a budget amendment was approved to create a mass transit fee as part of the road maintenance fee assessed to all motorized vehicles licensed in Richland County. This amendment approved an additional \$16 on private vehicles and \$24 on commercial vehicles. It was repealed effective October 31, 2008 and then reinstated effective July 1, 2009 at a rate of \$10 on private vehicles and \$15 on commercial vehicles. In FY12 Council voted to extend the mass transit fee at a rate of \$5 for private vehicles and \$7.50 for commercial vehicles for one year to fund FY13 expenses. The Mass Transit fee ended on June 30, 2012.

Mission Statement

To maintain and improve the roads and drainage infrastructure of Richland County in order to enhance public safety, protect public health. Continue to work on reducing response time. Implement an automated work order system for tracking. Continue to implement cost tracking productivity and efficiency measures.

Expenditures by Function

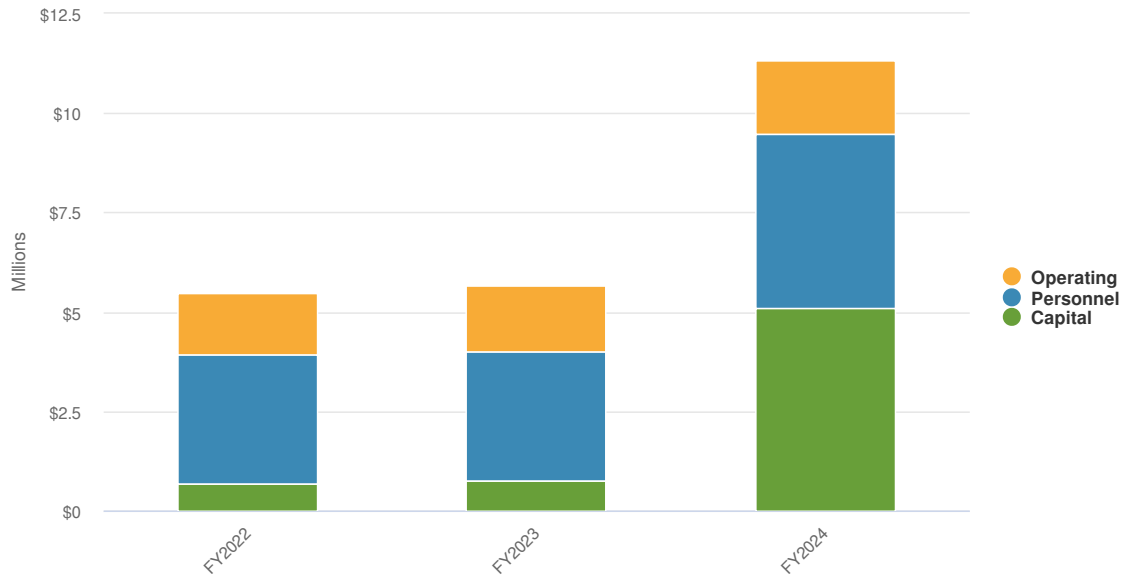
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Special Revenue				
Road Maintenance	\$5,482,987	\$5,672,457	\$11,228,261	97.9%
Road Maint New Development	\$2,636	\$528	\$117,217	22,113.6%
Total Special Revenue:	\$5,485,623	\$5,672,984	\$11,345,478	100%
Total Expenditures:	\$5,485,623	\$5,672,984	\$11,345,478	100%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

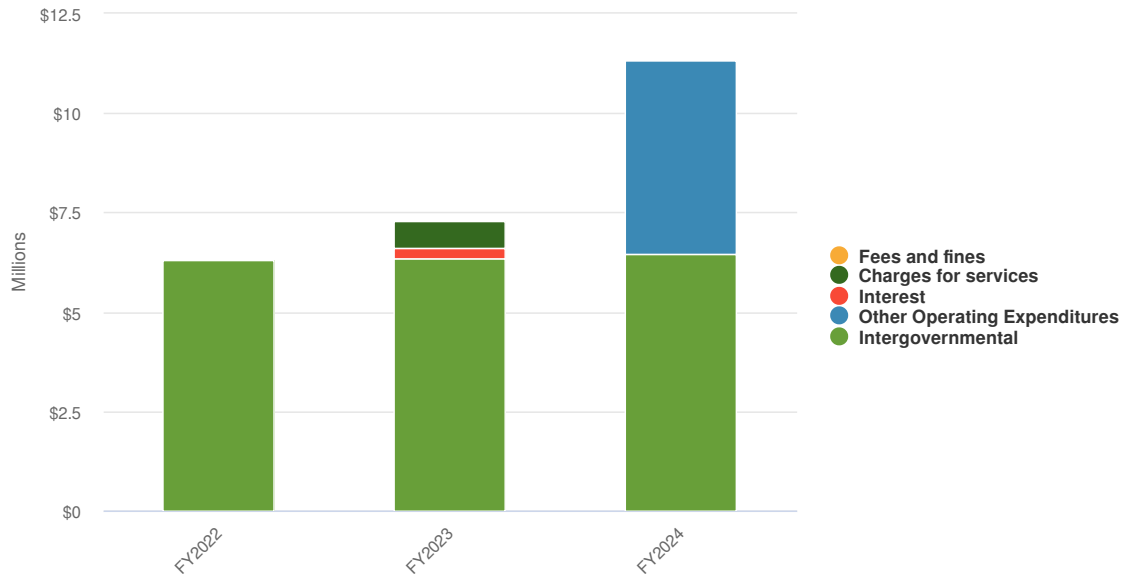


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$3,223,275	\$3,263,625	\$4,366,329	33.8%
Operating	\$1,576,096	\$1,653,609	\$1,869,149	13%
Capital	\$686,252	\$755,751	\$5,110,000	576.1%
Total Expense Objects:	\$5,485,623	\$5,672,984	\$11,345,478	100%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$6,307,929	\$6,349,938	\$6,450,000	1.6%
Fees and fines	\$45	\$25	\$0	-100%
Charges for services	\$0	\$701,541	\$0	-100%
Interest	\$16,031	\$241,856	\$0	-100%
Other Operating Expenditures	\$0	\$0	\$4,895,478	N/A
Total Revenue Source:	\$6,324,005	\$7,293,359	\$11,345,478	55.6%

Transportation Sales Tax

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

Goals & Objectives

- Improvements to highways, roads (paved and unpaved), streets, intersections, and bridges including related drainage system improvements.
- Continued operation of mass transit services provided by Central Midlands Regional Transit Authority including implementation of near, mid and long-term service improvements.
- Improvements to pedestrian sidewalks, bike paths, intersections and greenways.

Mission Statement

The Richland County Transportation Department manages the Transportation Penny Program approved by voters in November 2012. This program is divided into three major categories and is funded by a special sales and use tax for not more than 22 years or until a total of \$1.07 billion in sales tax revenue is collected, whichever occurs first. The three major categories include:

- Improvements to highways, roads (paved and unpaved), streets, intersections, and bridges including related drainage system improvements (\$656,020,644)
- Continued operation of mass transit services provided by Central Midlands Regional Transit Authority including implementation of near, mid and long-term service improvements (\$300,991,000)
- Improvements to pedestrian sidewalks, bike paths, intersections and greenways (\$80,888,356)

Goal # 1: Design projects in accordance with the Council approved County Transportation Improvement Program (CTIP)

Objective 1: Initiate re-scoped design on Broad River Road and Shop Road Widening Projects

Objective 2: Initiate re-scoped design on Intersection Improvement: Screaming Eagle/Percival Roads

Objective 3: Add more projects into design on resurfacing, and dirt roads

Goal # 2: Construct projects in accordance with the Council approved County Transportation Improvement Program (CTIP)

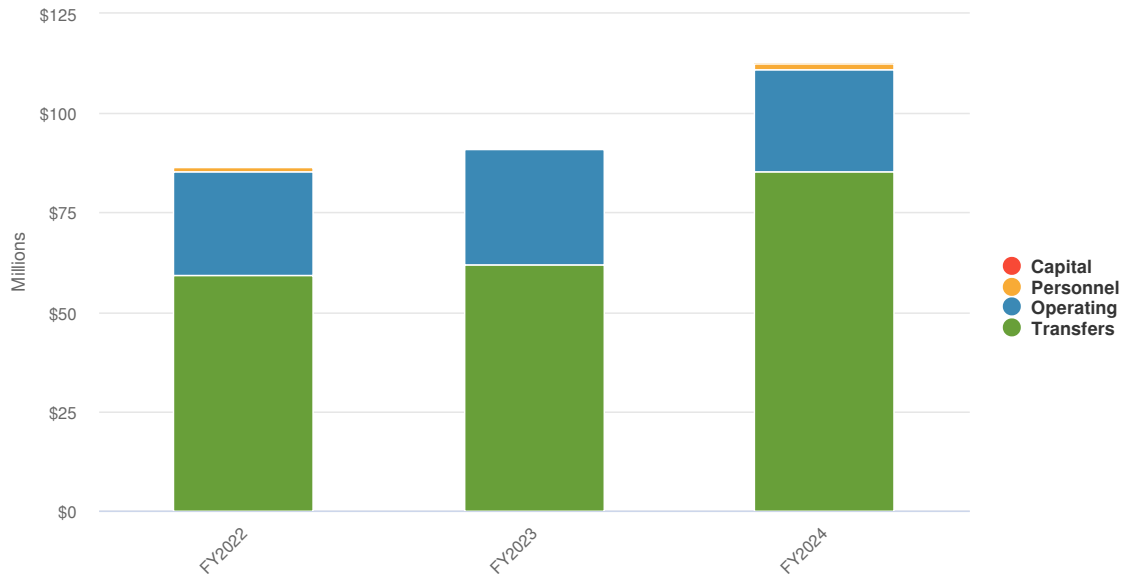
Objective 1: Begin construction on major projects to include road widening's, and Special Projects. These include Greene Street Phase 3, Leesburg Rd, Atlas Rd, Shop Rd, Pineview Rd, Blythewood Rd, Broad River Rd, Spears Creek Church Rd, Lower Richland Rd, Polo Rd, Blythewood Area Improvements, SERN Phase 2 NIP, Decker NIP, Trenholm/New Castle NIP, and Broad River Corridor NIP

Objective 2: Begin Construction on intersection improvements to include Clemson/Sparkleberry, Bull/Elwood, North Main/Monticello, Garners Ferry/Harmon, and Screaming Eagle/Percival

Objective 3: Begin construction on resurfacing, dirt road paving, sidewalks, and bikeway projects

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

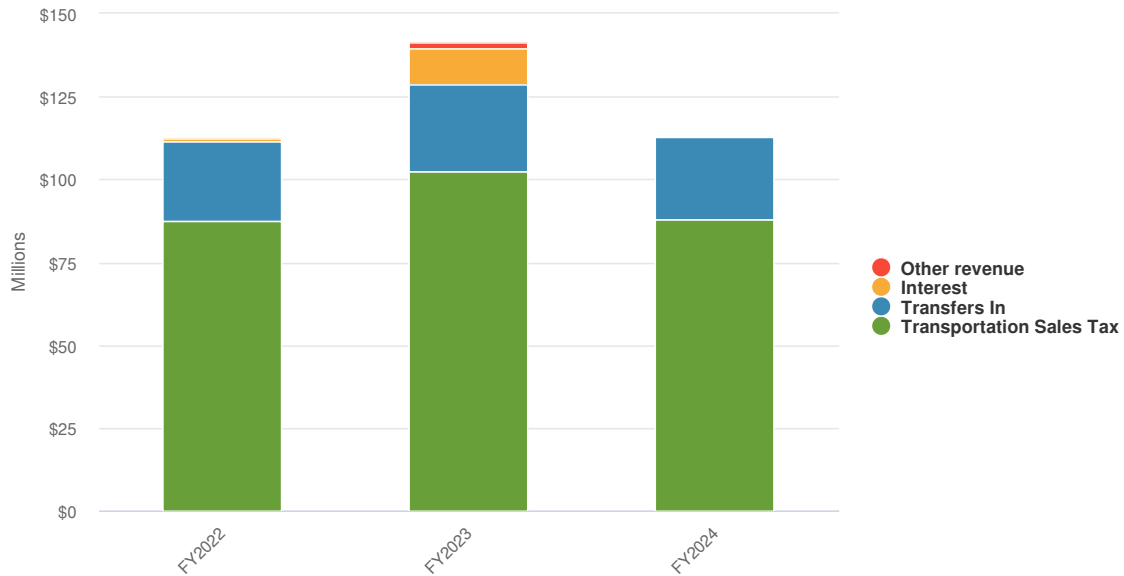


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$59,380,944	\$62,003,453	\$85,264,317	37.5%
Personnel	\$849,638	\$0	\$1,688,236	N/A
Operating	\$26,094,845	\$28,858,739	\$25,622,073	-11.2%
Capital	\$30,742	\$0	\$179,774	N/A
Total Expense Objects:	\$86,356,168	\$90,862,192	\$112,754,400	24.1%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Other revenue	\$59,016	\$1,595,227	\$0	-100%
Transportation Sales Tax	\$87,420,361	\$102,354,971	\$88,000,000	-14%
Interest	\$1,020,199	\$10,875,138	\$0	-100%
Transfers In	\$23,964,881	\$26,398,996	\$24,754,400	-6.2%
Total Revenue Source:	\$112,464,457	\$141,224,333	\$112,754,400	-20.2%

Emergency Telephone Fund

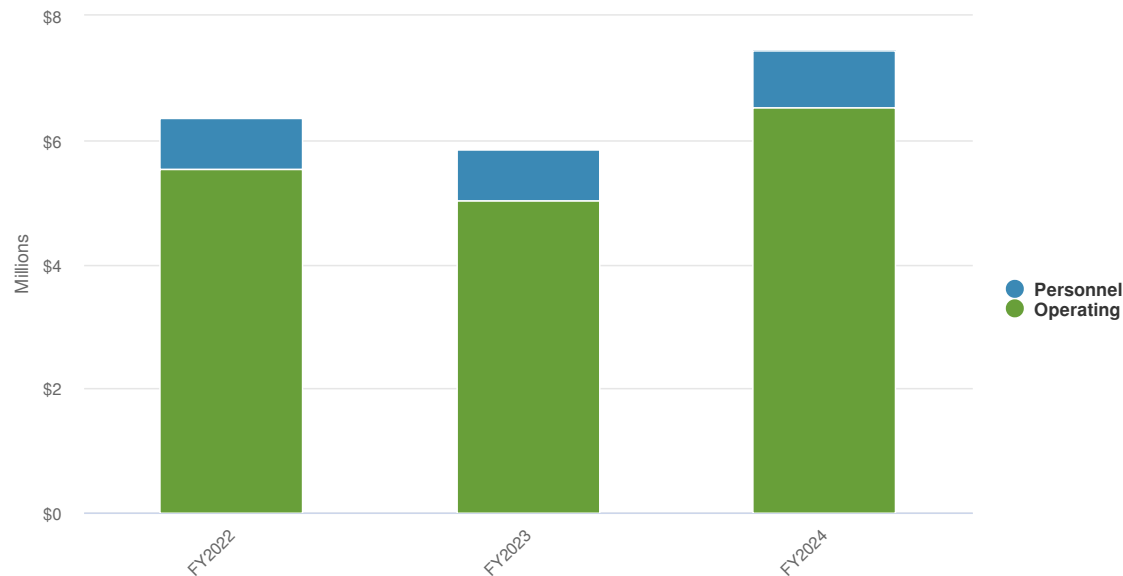
This fund is used to account for tariff charges collected by the local telephone utility companies. The revenue can be used to purchase equipment and pay for maintenance on the 911 emergency phone systems. The system is a joint venture between Richland County and the City of Columbia.

Budget Highlights

We continue to evaluate the reserve fund management as well as update long-range capital plans in order to preserve the stability of the fund and maximize the use of money to finance future needs that keep the system current on the latest technology.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

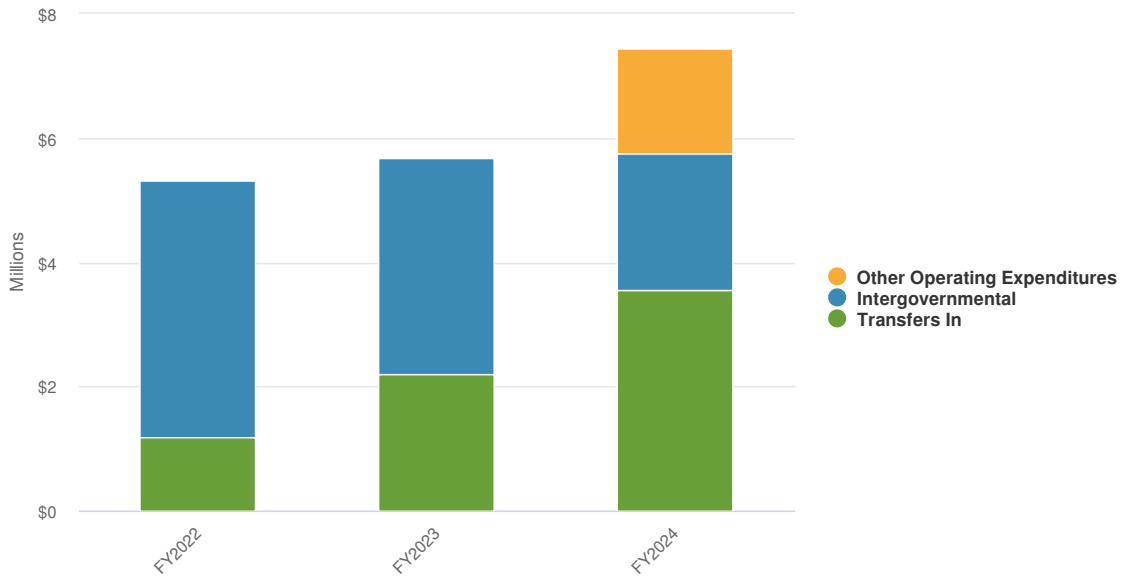


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$822,344	\$835,459	\$926,092	10.8%
Operating	\$5,538,110	\$5,021,924	\$6,520,350	29.8%
Total Expense Objects:	\$6,360,455	\$5,857,383	\$7,446,442	27.1%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$4,118,931	\$3,501,797	\$2,200,000	-37.2%
Transfers In	\$1,189,951	\$2,189,951	\$3,556,442	62.4%
Other Operating Expenditures	\$0	\$0	\$1,690,000	N/A
Total Revenue Source:	\$5,308,882	\$5,691,748	\$7,446,442	30.8%

Fire Service Fund

The Fire Fund represents revenue and expenditures for the purpose of providing fire protection and safety education throughout the county. Property Taxes are the major source of funding for the Fire Fund. The tax millage is not a countywide millage and is only levied against areas of the county that are provided with fire protection. This fund is subject to the legislation passed by the General Assembly in 2007 limiting the tax rate increase levied by local governments. The Fire Service Fund is reported as a Special Revenue Fund for annual financial reporting purposes.

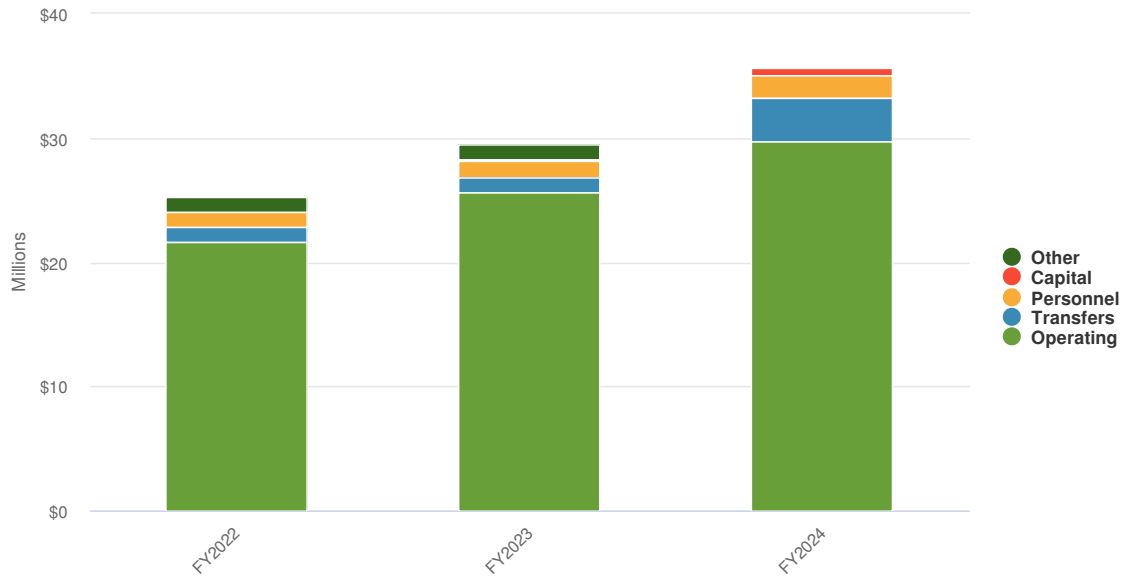
Fire Marshal – Fire and Enforcement Division

The Richland County Fire Marshal directs this division and the fire service expansion is an on-going project. Our full service fire stations are manned by at least one paid firefighter and supplemented with volunteers. The City of Columbia manages operations for fire suppression response. Emergency Services investigators conduct Cause & Origin investigations at the scene of suspicious fires in the county.

The code enforcement program remains a priority with approximately 70 inspections performed each week. This division also permits approximately 700 locations that have hazardous materials on site, and responds to hazardous material incidents and environmental ordinance violations.

Expenditures by Expense Type

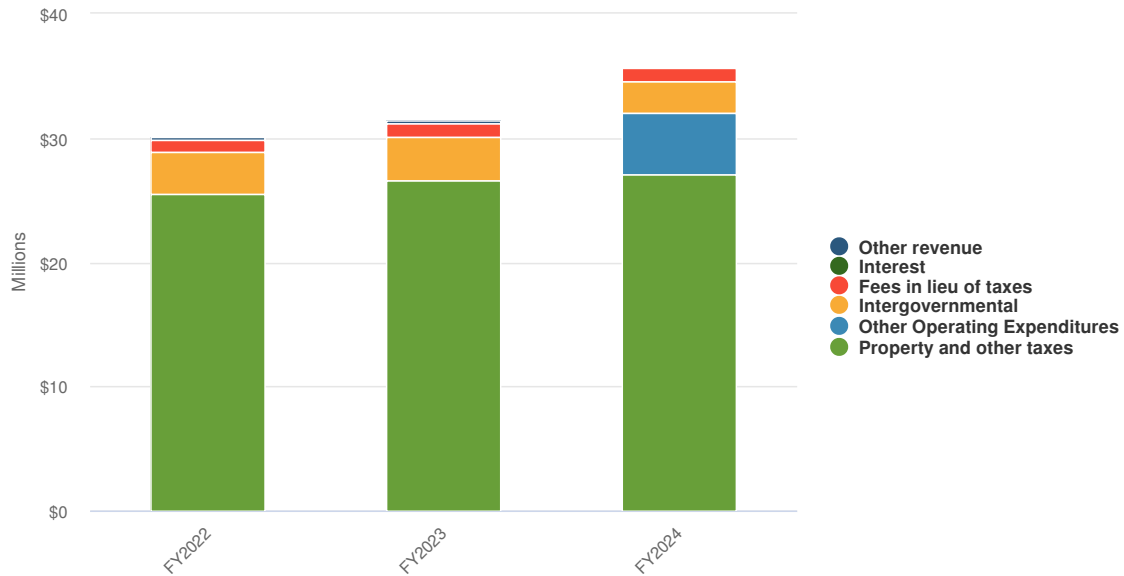
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Transfers	\$1,189,951	\$1,189,951	\$3,556,442	198.9%
Personnel	\$1,174,241	\$1,282,240	\$1,802,592	40.6%
Operating	\$21,672,650	\$25,653,645	\$29,710,741	15.8%
Capital	\$6,596	\$122,539	\$570,000	365.2%
Other	\$1,172,862	\$1,287,023	\$0	-100%
Total Expense Objects:	\$25,216,300	\$29,535,398	\$35,639,775	20.7%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$25,479,648	\$26,573,498	\$27,124,512	2.1%
Fees in lieu of taxes	\$979,178	\$1,126,672	\$1,130,188	0.3%
Other revenue	\$245,312	\$270,905	\$0	-100%
Intergovernmental	\$3,404,579	\$3,471,253	\$2,473,800	-28.7%
Interest	\$371	\$127	\$0	-100%
Other Operating Expenditures	\$0	\$0	\$4,911,275	N/A
Total Revenue Source:	\$30,109,088	\$31,442,455	\$35,639,775	13.3%

Solid Waste & Recycling Division

To provide solid waste management services for the citizens of Richland County in order to enhance public safety, public health, and the efficiency of Richland County.

Goals and Objectives

- Increase division efficiency – install laptops in all field service personnel vehicles.
- Respond to all pickup requests within 24 hours of receipt by reporting request to contractors electronically.
- Increase curbside recycling.
- Develop a new more effective Comprehensive County Wide recycling and waste alternatives program through public education, community involvement and educational materials.
- Implement County wide waste alternatives programs.
- Reduce illegal dumping by developing new awareness programs and increasing enforcement.
- Complete full closure project of cell 1A at County C&D landfill.
- Install a landfill gas collection system on the closed Phase III.

Description

The Solid Waste is an enterprise fund within which funds are used to account for the operation of the County's Solid Waste Division. This Division is comprised of five sections:

- Collection and Recycling
- C&D Landfill Operations
- Lower Richland Drop-off
- Compliance
- Solid Waste Management

Collection & Recycling

This section is responsible for the over-site of the collection contracts for the collection of household garbage, recycling, yard waste and bulk items. The section monitors hauler activities using the Fleetmind Route Management System. The section also receives and responds to customer service issues, including complaints, service requests, illegal dumping tips, billing, and damaged or stolen roll carts and recycling bins.

Lower Richland Drop Off Center

This convenience center located at 10531 Garners Ferry Road is open to all Richland County residents and accepts residential yard waste, C&D materials and also offers a convenient recycling center for used motor oil and filters, plastics, glass, cardboard, newspaper, auto batteries, scrap metal auto tires (limit 8 per year) and household electronics.

C&D Landfill

The landfill is located at 1070 Caughman Road, North and encompasses 572 acres with a 22-acre state permitted Construction & Demolition Debris (C&D) landfill that has a life expectancy of 10.7 years. This site also includes three closed landfills that the county monitors on a regular schedule per state regulations. This is also the site for future landfills expansions when the current cell reaches its capacity. The landfill is open to all Richland County residents and commercial customers and offers a convenient user-friendly recycling drop-off center. In addition to yard waste and C&D waste, residents may bring their household recycling to the site as well as scrap metal, auto tires (8 per year limit), white goods, motor oil and filters, antifreeze, vegetable oil, plastics, latex paint, fluorescent tubes, carpet padding, glass, cardboard, newspaper, auto batteries and household electronics.

Compliance

This section is responsible for the enforcing all County Solid Waste Ordinances, and conducting all solid waste and recycling fieldwork. Enforcement often involves issues such as litter, uncovered loads, illegal dumping and investigation of illegal dumping sites. The section includes four State certified constables. Officers from this division regularly attend community neighborhood meetings and assist with special events and cleanup projects. Collection inspectors inspect and tag noncompliant piles of yard waste and bulk items, monitor hauler compliance with County requirements, and address residential solid waste issues. The section's roll-cart technicians deliver new roll cars and repair and replace damage roll-carts.

Solid Waste Management

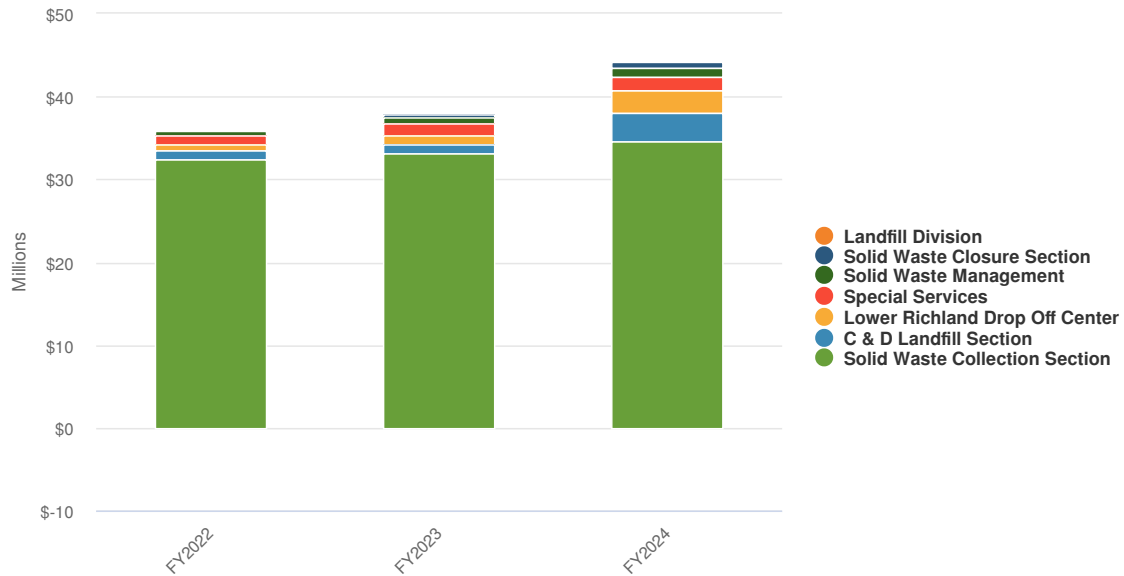
This section is responsible for the management of all division solid waste budgets, development and implementation of long-range plans and new program development. The section ensures compliance with all federal, state and local laws. It is also responsible for public education, coordination of special events such as (Richland Recycles Day), and special collection events such as (tire round ups and electronics collections). This section is also responsible for overall management of all solid waste contracts including, but not limited to collection, recycling, recycling processing, engineering and disposal.

Budget Highlight

The Solid Waste Division is funded through a variety of sources and as an enterprise fund is expected to support the continued operations of all functions through an appropriate fee structure. All fees are evaluated annually to determine if any adjustments are required.

Expenditures by Function

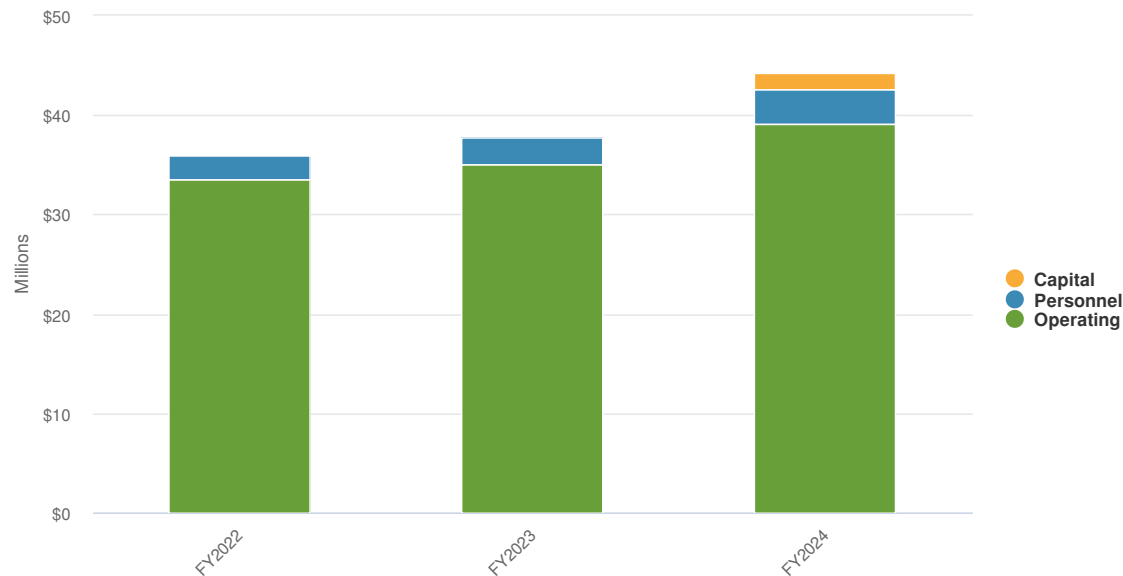
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Enterprise				
Solid Waste Management	\$580,757	\$840,513	\$1,223,733	45.6%
Landfill Division	-\$26,374	-\$37,934	\$0	-100%
Lower Richland Drop Off Center	\$704,561	\$1,073,291	\$2,849,517	165.5%
C & D Landfill Section	\$1,040,233	\$1,223,241	\$3,310,523	170.6%
Solid Waste Closure Section	\$138,384	\$296,667	\$644,809	117.4%
Solid Waste Collection Section	\$32,444,013	\$33,088,638	\$34,669,736	4.8%
Special Services	\$1,059,749	\$1,318,477	\$1,508,860	14.4%
Total Enterprise:	\$35,941,322	\$37,802,893	\$44,207,178	16.9%
Total Expenditures:	\$35,941,322	\$37,802,893	\$44,207,178	16.9%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

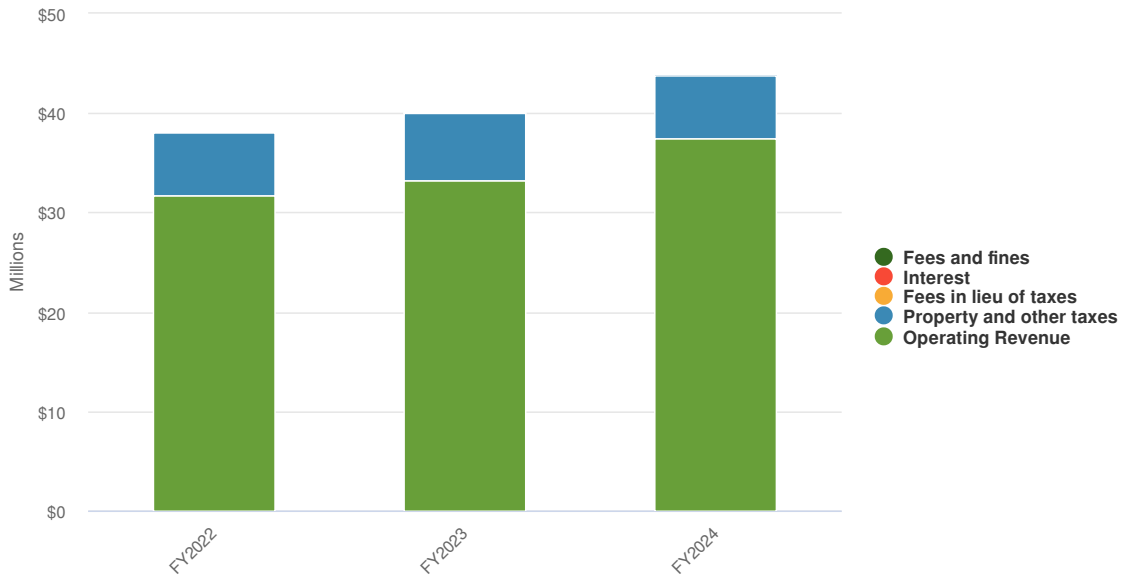


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$2,288,043	\$2,741,469	\$3,563,614	30%
Operating	\$33,588,798	\$35,057,979	\$39,078,564	11.5%
Capital	\$64,481	\$3,445	\$1,565,000	45,325.9%
Total Expense Objects:	\$35,941,322	\$37,802,893	\$44,207,178	16.9%



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$6,291,585	\$6,725,438	\$6,380,000	-5.1%
Fees in lieu of taxes	\$176,286	\$210,591	\$200,000	-5%
Fees and fines	\$56,494	\$74,834	\$70,884	-5.3%
Operating Revenue	\$31,763,722	\$33,230,229	\$37,426,294	12.6%
Interest	\$20,367	\$212,114	\$130,000	-38.7%
Total Revenue Source:	\$38,308,453	\$40,453,206	\$44,207,178	9.3%

Utilities

The mission of the Richland County Utilities Department is to provide water and sanitary sewer service most efficiently and cost-effectively possible while providing prompt and courteous service to the citizens of Richland County. We strive to reduce environmental pollution by promoting the use of properly operated treatment facilities.

Goals and Objectives

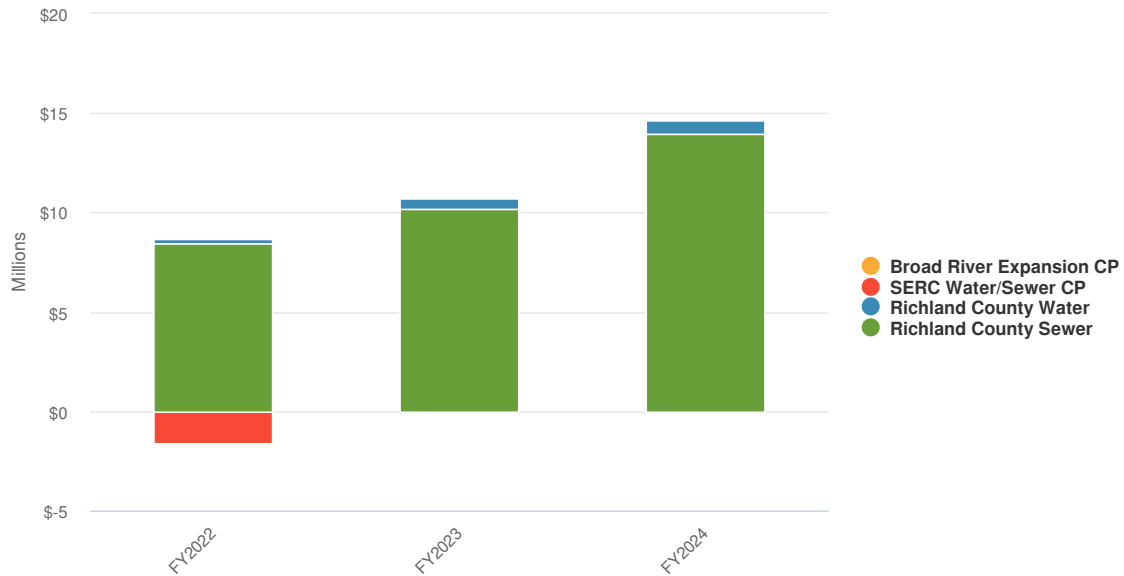
- To provide outstanding water and sewer services to Richland County customers while operating in budgetary restraints by providing prompt, courteous responses to citizen requests, monitoring division spending to ensure cost-effective system operation, and providing continuing education and training for employees.
- Expand sewer systems to serve underserved communities.
- Work with Developers to serve developments within our 208 service area.
- Develop and implement alternative and innovative methods of transporting and treating water and wastewater.

Description

The Richland County Utilities System funds account for the operations of several County-owned and operated water and sewer systems within the unincorporated portions of the county. Water and sewer fees are determined periodically by rate studies and are set at levels to recoup the operation's projected expenses, similar to a private business. All activities necessary to provide water and sewer service are accounted for in this fund, including but not limited to customer service, engineering, operations, and maintenance.

Expenditures by Function

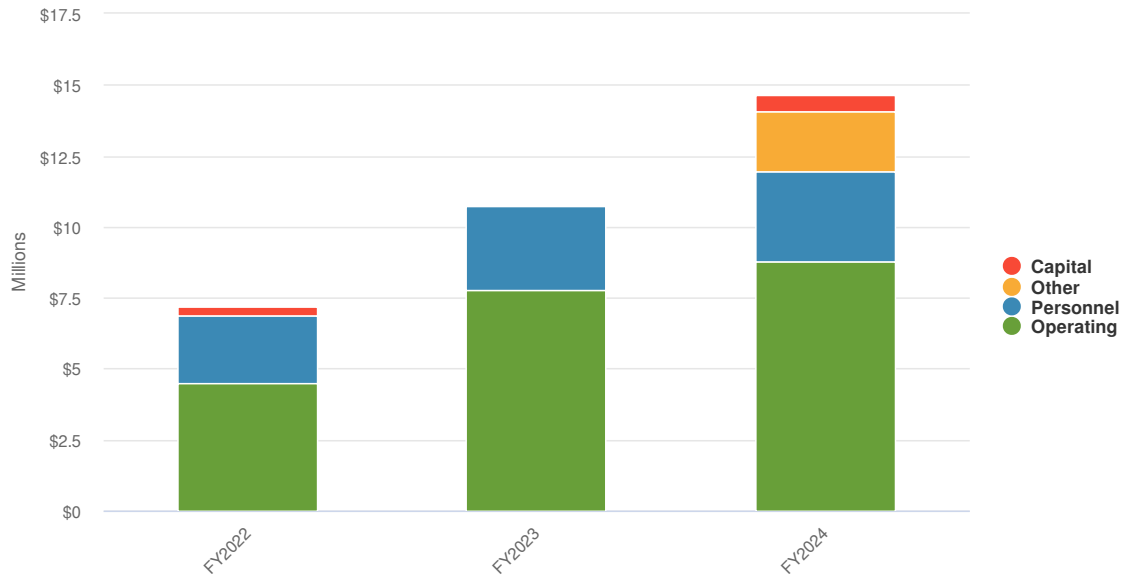
Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expenditures				
Enterprise				
Richland County Sewer	\$8,433,608	\$10,214,600	\$13,989,491	37%
Richland County Water	\$241,409	\$463,753	\$671,775	44.9%
Broad River Expansion CP	\$93,846	\$66,016	\$0	-100%
SERC Water/Sewer CP	-\$1,593,925	\$0	\$0	0%
Total Enterprise:	\$7,174,938	\$10,744,369	\$14,661,266	36.5%
Total Expenditures:	\$7,174,938	\$10,744,369	\$14,661,266	36.5%

Expenditures by Expense Type

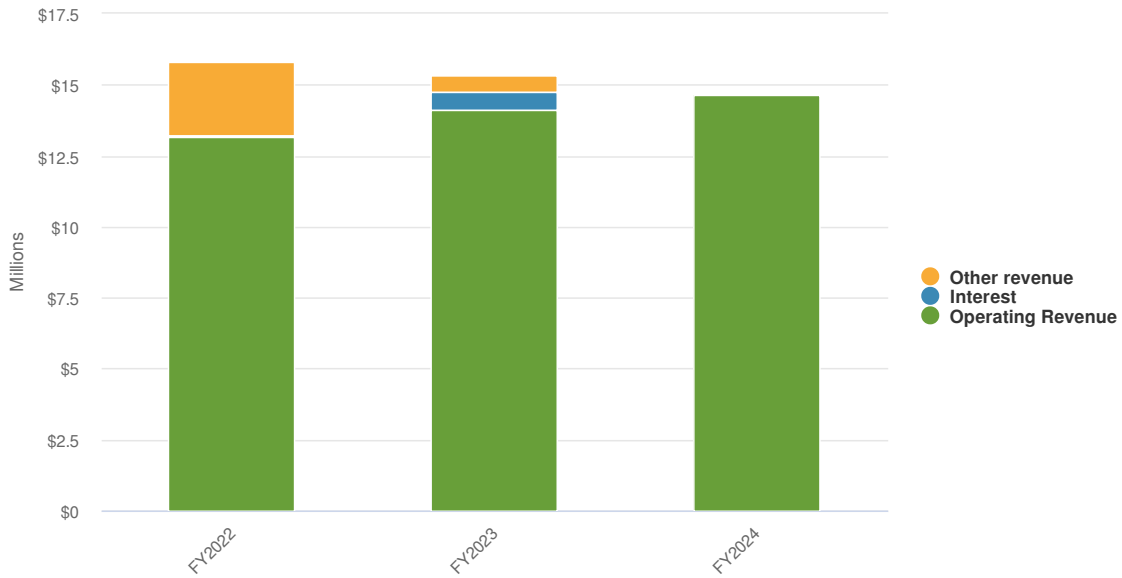
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$2,373,076	\$2,953,257	\$3,189,756	8%
Operating	\$4,476,911	\$7,770,069	\$8,782,057	13%
Capital	\$324,951	\$21,042	\$583,000	2,670.6%
Other	\$0	\$0	\$2,106,453	N/A
Total Expense Objects:	\$7,174,938	\$10,744,369	\$14,661,266	36.5%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Other revenue	\$2,587,060	\$579,278	\$0	-100%
Operating Revenue	\$13,168,037	\$14,142,392	\$14,661,266	3.7%
Interest	\$43,492	\$627,699	\$0	-100%
Total Revenue Source:	\$15,798,588	\$15,349,369	\$14,661,266	-4.5%

Airport Operations

The primary mission of the Jim Hamilton - LB Owens Airport (CUB) is to provide facilities for the safe and efficient use of general aviation aircraft in support of transportation needs and economic development of the Midlands area and the State of South Carolina.

The secondary mission is to provide a reliever airport for Columbia Metropolitan Airport (CAE).

Description

This fund accounts for revenues and expenditures related to the operation of the County's general aviation airport operations. Operations are financed primarily through fees collected for services, leases, grants, and other airport related services.

Goal # 1: To complete successful transition to a new Airport Planning and Engineering Consultant

Objective 1: Meet all submission deadlines for the Airport Improvement Program (AIP) as established by the Staff of the FAA's Airport District Office (ADO).

Objective 2: Submit an application for an AIP Grant funded project.

Objective 3: Submit an application for a BIL Grant funded project.

Goal # 2: To prepare for renegotiation or possible transition of a Fixed Base Operator (FBO) services contract upon expiration of the current contract on June 30, 2024

Objective 1: Review, consolidate, and update the FBO services agreement for future use.

Objective 2: Develop an appropriate and effective procurement strategy to obtain FBO Services for the Airport without interruption upon expiration of the current agreement.

Objective 3: Develop an appropriate and effective strategy to separate Specialized Aviation Services Organization (SASO) facilities (Aircraft Maintenance Hangar) use agreement from the future FBO Services agreement.

Goal # 3: Complete review of Airport Guiding Documents and develop a plan for their updating as required

Objective 1: Review and update the Airport Chapter of the *Richland County Code of Ordinances*.

Objective 2: Review and update the Airport Manual.

Goal # 4: Maintain a high level of Airfield Safety through an effective and economical facilities and grounds maintenance program

Objective 1: Maintain a high-performing, outsourced Airfield mowing contractor.

Objective 2: Maximize use of cost-sharing South Carolina Aeronautics Commission (SCAC) facilities and grounds service State contracts as available and appropriate.

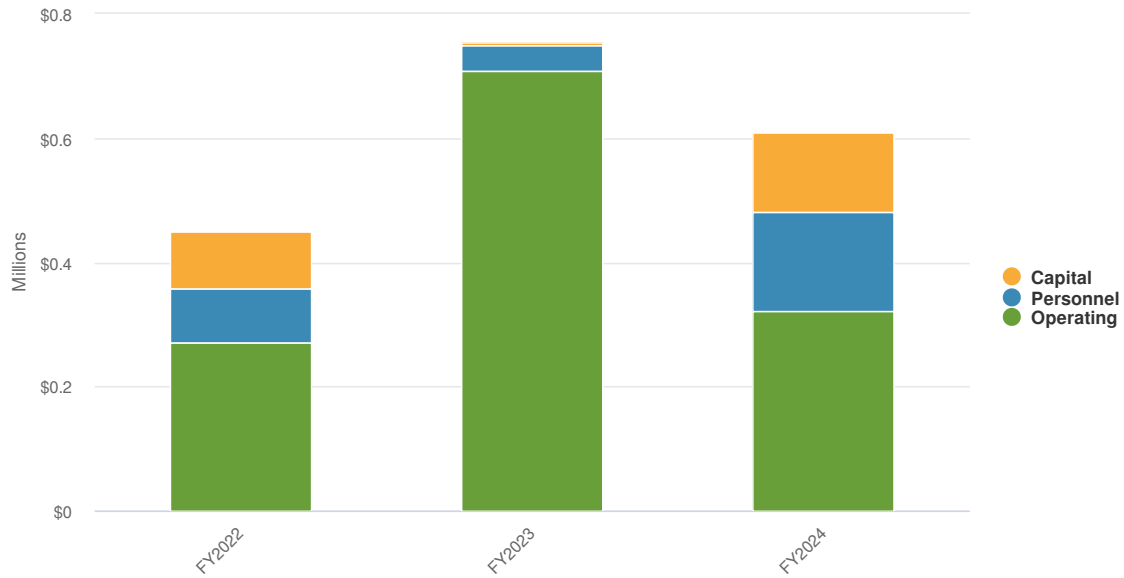
Goal # 5: Install and implement an aircraft operations counting and analysis system for non-towered airports

Objective 1: Coordinate with IT and GIS Staff for procurement and installation.

Objective 2: Install and operate system.

Expenditures by Expense Type

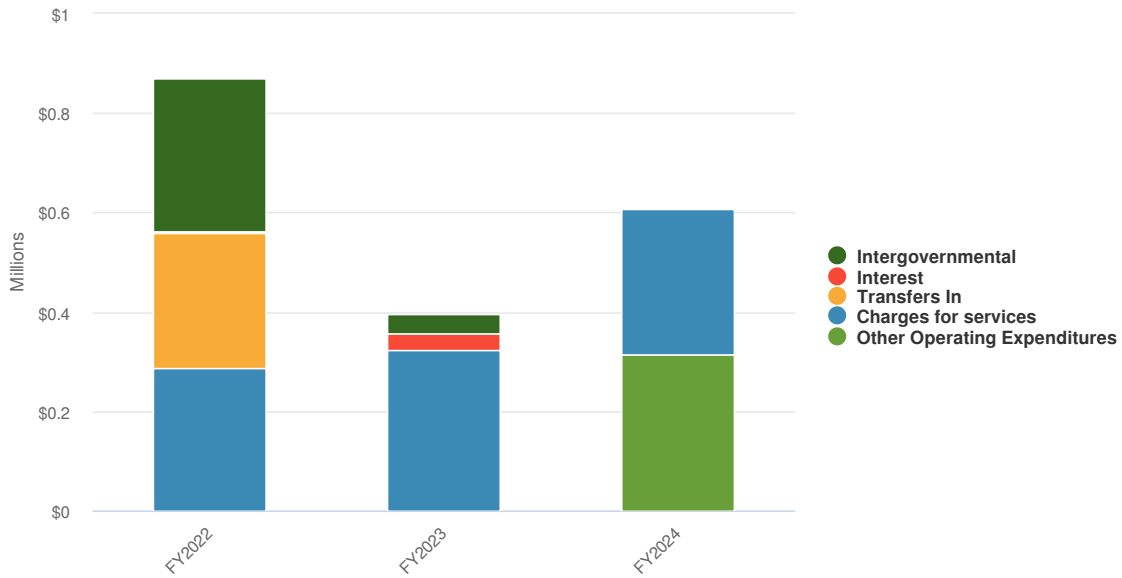
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Expense Objects				
Personnel	\$87,197	\$42,447	\$159,455	275.7%
Operating	\$271,166	\$707,621	\$322,489	-54.4%
Capital	\$91,754	\$4,433	\$126,600	2,755.9%
Total Expense Objects:	\$450,117	\$754,501	\$608,544	-19.3%

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2023 Actuals vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$310,486	\$40,331	\$0	-100%
Charges for services	\$287,837	\$323,293	\$295,000	-8.8%
Interest	\$1,900	\$31,717	\$0	-100%
Transfers In	\$270,846	\$0	\$0	0%
Other Operating Expenditures	\$0	\$0	\$313,544	N/A
Total Revenue Source:	\$871,069	\$395,341	\$608,544	53.9%

Richland County Library



At Richland Library, our mission is to help our customers learn, create and share. We believe that continuous, customized learning for all ages is the foundation for a strong economy and high quality of life. Our libraries are community hubs that match the needs of each unique area we serve in Richland County. Walking through the doors of any of our 13 locations opens up a whole new world of opportunities for people of all ages to learn, create and share together.

Vision

We enhance the quality of life for our entire community. Learning takes many paths in today's twenty-first century library. We're continually inspired to find new ways to serve our super-users, entice new customers and enhance current services.

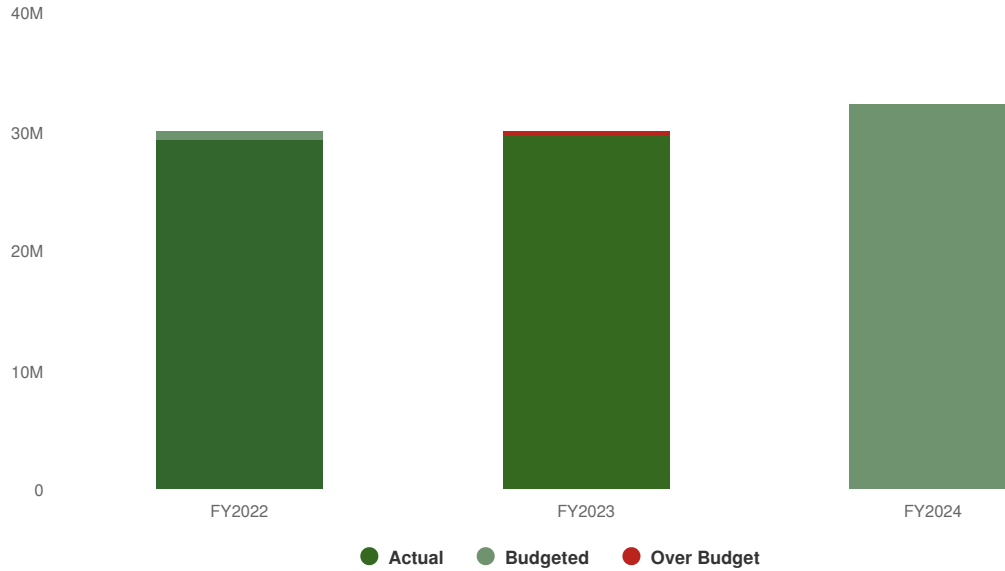
History

Recognized as one of South Carolina's 2020 Top Workplaces by Integrated Media Publishing, the library offers state-of-the-art technology, a variety of literary and cultural programs and 13 bustling facilities located throughout the county. Richland Library offers a truly customizable, modern library experience for residents and visitors alike. Awarded the National Medal in 2017 by the Institute of Museum and Library Services, Richland Library is a vibrant, contemporary organization that provides resources and information that advance the Midlands.

Expenditures Summary

\$32,311,229 **\$2,611,229**
(8.79% vs. prior year)

Richland County Library Proposed and Historical Budget vs. Actual



Midlands Technical College

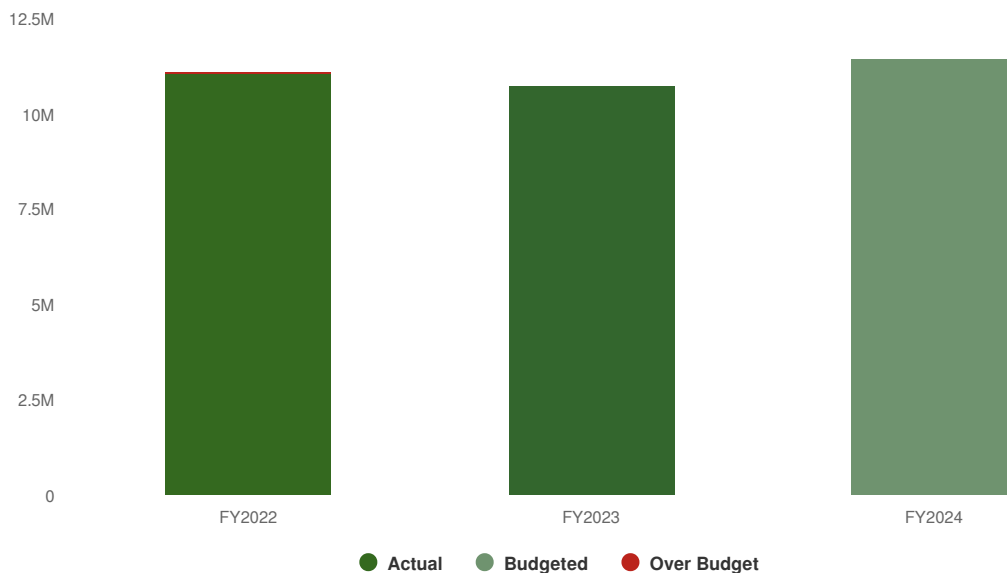


Midlands Technical College is a comprehensive, multi-campus, two-year public college serving the primary region of Richland, Lexington and Fairfield counties of South Carolina. College programs and services provide the community with accessible, affordable, quality education and training that prepares a diverse student population to attain competitive, high-demand careers; to transfer to four-year colleges and universities; and to achieve their professional and personal goals. The college equitably provides higher education opportunities that stimulate the local economy through workforce development and community social vitality.

Expenditures Summary

\$11,430,361 **\$691,761**
(6.44% vs. prior year)

Midlands Technical College Proposed and Historical Budget vs. Actual



Columbia Area Mental Health Center

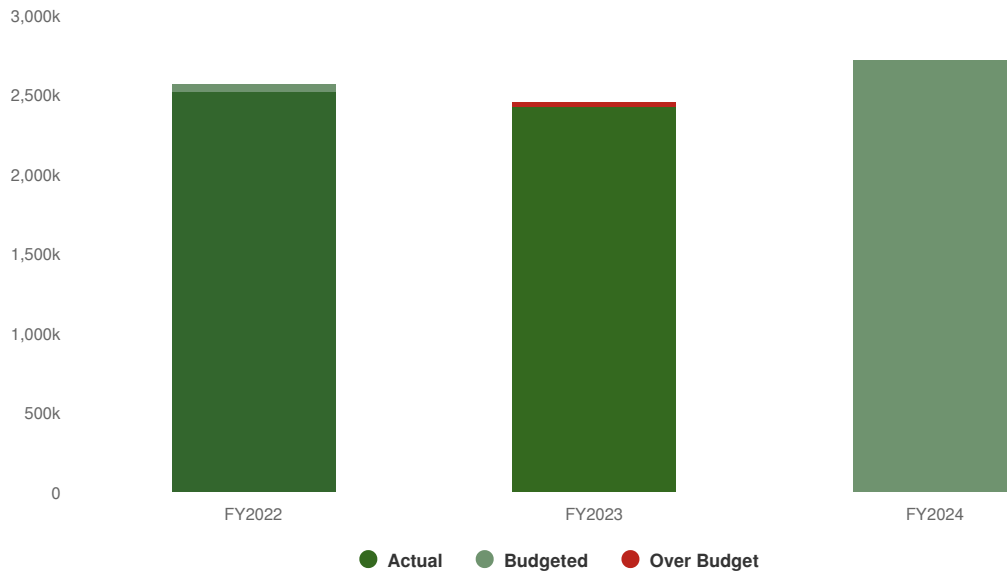


The Columbia Area Mental Health Center provides effective mental health services to the citizens of Richland and Fairfield Counties in response to public mandates and identified needs. Priority is given to adults with serious and persistent mental illness and to children and adolescents who are seriously emotionally disturbed and their families. The Center will promote a quality of life through its services and educational program which enhances the recovery of the persons served.

Expenditures Summary

\$2,714,000 **\$286,500**
(11.80% vs. prior year)

Columbia Area Mental Health Center Proposed and Historical Budget vs. Actual



Richland County Recreation Commission



Dedicated to enriching lives and connecting communities through diverse recreational opportunities.

Goals & Objectives

- Goal 1: Improve internal and external customer service.
- Goal 2: Update program data to understand and address community needs.
- Goal 3: Focus on existing park and facility or amenity upgrades/improvements/expansion.
- Goal 4: Expand and diversify funding opportunities to ensure financial sustainability.
- Goal 5: Develop/update the Marketing and Branding Plan to maximize outreach and participation.
- Goal 6: Increase agency visibility through local, state, and national practices and recognition.
- Goal 7: Identify the true cost of offering services and focus on financial sustainability.
- Goal 8: Utilize data and analytics to drive decision-making on programs and facility operations.
- Goal 9: Continue to build an organizational culture centered on innovation and continuous improvement.
- Goal 10: Improve service delivery through updated information technology.
- Goal 11: Maximize Volunteers, Internships and Partnerships to support agency programs, activities and events.
- Goal 12: Maintain a well-trained and engaged workforce now and in the future.

Goal # 1: Focus on existing park and facility or amenity upgrades/improvements/ expansions

Objective 1: Develop a capital improvements plan to identify new facility needs and address facility upgrades and renovations.

Objective 2: Prioritize and address ADA accessibility issues identified in the assessment.

Objective 3: Address parks with "Poor" and "Fair" overall assessment ratings, through the implementation of listed improvements and enhancements.

Goal # 2: Update program data and address community needs

Objective 1: Balance program offerings to serve the multi-generational audience of Richland County.

Objective 2: Evaluate for new program areas or emerging trends for Active Older Adults, Conservation, Prevention and Health and Wellness by utilizing existing staff and facilities.

Objective 3: Expand program offerings and life-long learning opportunities for Active Older Adults, Conservation, Prevention, Special Events and Health and Wellness within communities and underserved populations.

Goal # 3: Identify the true cost of services and focus on financial sustainability

Objective 1: Evaluate all fee and charges based on true costs of service and determine cost recovery goals based on community values.

Objective 2: Evaluate recreational and athletic programming to ensure fair and equitable access.

Goal # 4: Improve service delivery through updated information technology

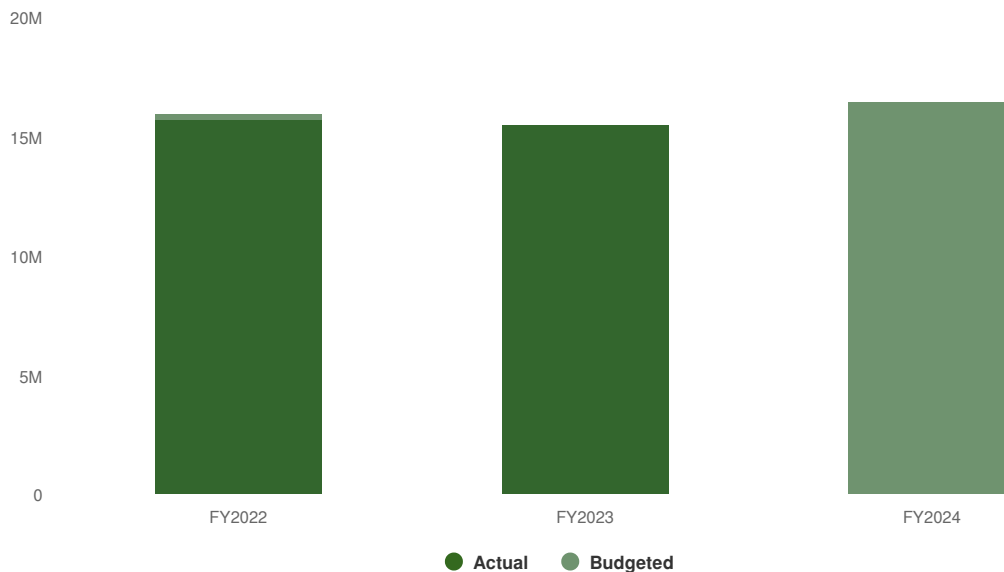
Objective 1: Implement the strategies identified in the Information Technology Analysis for improved hardware, software, and staffing.

Objective 2: Continue to update and evaluate the agency website and online registration software.

Expenditures Summary

\$16,455,543 **\$905,543**
(5.82% vs. prior year)

Richland County Recreation Commission Proposed and Historical Budget vs. Actual



Riverbanks Zoo & Garden



It is the mission of Riverbanks to foster appreciation and concern for all living things. We are dedicated to providing the highest standards of care for our animal and plant collections, a diverse educational and high-quality recreational experience for all Riverbanks visitors, and all the resources at our disposal for the conservation of the earth's flora and fauna.

History

Riverbanks Zoo & Garden is home to more than 2,000 magnificent and fascinating animals and one of the nation's best public gardens. The Zoo first opened on April 25, 1974, and for more than four decades has connected individuals, families and groups with the natural world. Today Riverbanks Zoo is one of the largest mid-sized zoos in the United States, the most visited zoo in the southeast, and South Carolina's leading destination attraction, boasting a national reputation as one of America's top 10 zoos.

Listed on the National Register of Historic Places since 1973, Riverbanks Zoo & Garden is also the site of structural remains dating back to the early 1800s with South Carolina's textile industry and the Civil War. Historic ruins can be seen from various locations along the bridge linking the Zoo and Garden, as well as along the scenic River Trail.

In June 1995, Riverbanks Botanical Garden opened to the public. Hailed by Horticulture magazine as one of 10 gardens that inspire and by HGTV as one of 20 great public gardens across America, the Botanical Garden boasts 70 acres of unparalleled beauty and showcases more than 4,300 species of native and exotic plants. The Botanical Garden also includes Waterfall Junction. The 3-acre garden oasis opened April 7, 2016, and inspires exploration, imagination and nature play with tree houses, a dinosaur dig, splash zones and plenty of room to roam.

In 2016 Riverbanks unveiled several other new additions including a new entrance and sea lion habitat. This expansion, like all previous major capital projects, was made possible by Richland and Lexington County Councils, the Riverbanks Society and support from the community. In 2019 Riverbanks received the largest gift in its 45-year history to renovate the Aquarium Reptile Complex. This \$10 million donor funded project is projected to open in late 2022 and will transform the heart of the zoo and highlight the conservation work that goes on behind-the-scenes every day at Riverbanks.

Visitor Profile

Riverbanks Zoo & Garden welcomes more than one million visitors each year. Over 50 percent originate from outside a 50-mile radius of the Zoo, and nearly 30 percent come from out of state. Most visiting parties consist of 2 adults and 2 children. Riverbanks Zoo & Garden attracts a diverse audience with 66% Caucasian, 22% African American and 12% citing other ethnicities.

Funding Sustainability

Riverbanks Zoo & Garden's operating budget is over 80% self-generated. The Zoo and Garden is dedicated to continually find ways to boost revenue streams with creative, interactive, fee-based activities and attractions that add to the guest experience. Additional revenue generators include the carousel, lorikeet feeding, giraffe feeding, the farm experience, train rides, the rock wall, the zip line, and the Sky-High Safari vertical ropes course challenge, and special evening events throughout the year.

Education

Thousands of school-aged children from across the Southeast visit Riverbanks Zoo & Garden each year to participate in the Zoo and Garden's conservation education programs. Our team of highly skilled formal educators and employees provide an interactive and captivating learning experience through a variety of programs. Highlights include:

- School programs
- Outreach programs
- ZooCamp
- ZooTeen volunteer opportunities
- Nature Preschool
- And, a variety of others for toddlers to adults.

Conservation & Scientific Advancement

Consistent with the mission "to create meaningful connections and inspire actions that will have a lasting impact on conservation", Riverbanks Zoo & Garden is dedicated to the conservation of the earth's flora and fauna. From delivering high quality conservation education programs and providing superb veterinary support for various research programs to administering a wide variety of regional and international conservation grants and research, Riverbanks Zoo & Garden staff is continuously and actively involved with conservation. Since its inception, the Conservation Support Fund has provided support for 311 projects and organizations around the globe, totaling over \$1.2 million. About 35% of our investments occur in the United States with most of those focused on southeastern species and habitats. Reptile and amphibian conservation has seen the greatest allocation of funds taxonomically. In June 2017 the fund was renamed in honor of retiring president & CEO Satch Krantz for his 44 years of service to Riverbanks Zoo & Garden and his passion for saving species. The Satch Krantz Conservation Fund (SKCF) is an integral part of Riverbanks commitment to conservation and fieldwork around the globe. Riverbanks prioritizes integrated research, conservation and conservation education initiatives alongside the commitment to being a premier recreational facility.

Community Service

Riverbanks Zoo & Garden gives back to the community through several complimentary admissions. Riverbanks provides free admissions through the following programs:

- Free Fridays for Richland and Lexington Counties
- Free admission for Richland and Lexington County school students
- Soldiers in uniform, military graduates and Veteran's Day admission program
- Those participating in Toucan Tuesdays food drive for Harvest Hope Food Bank
- Complimentary admission tickets for local charities and nonprofit organizations

From river clean ups to conservation in our backyards, Riverbanks Zoo & Garden staff and volunteers participate in a variety of efforts to improve the environment and engage the community. The Zoo partners with South Carolina Department of Natural Resources (SCDNR) to hand rear seven threatened sea turtle hatchlings. Riverbanks Zoo is also part of a conservation initiative with Savannah River Ecology Lab, SCDNR, the U.S. Fish and Wildlife Service and others to bolster the population of endangered gopher tortoises. In addition, Riverbanks Botanical Garden established and serves on the South Carolina Plant Conservation Alliance, a coalition of 16 partner agencies, universities, organizations and individuals dedicated to preserving our state's rare and endangered plants.

Goal #1: Connect our community to wildlife and wild

Objective 1: Attract over 1.2 million guests to connect with nature at Riverbanks

Objective 2: Actively service 40,000 member households

Objective 3: Impact conservation in our community and around the globe

Goal # 2: Increase our economic impact in the Midlands' community

Objective 1: Generate tourism from outside 50 miles

Objective 2: Generate tourism from outside South Carolina

Objective 3: Generate significant employment opportunities in the Midlands



Goal # 3: Educate and engage our community in conservation

- Objective 1: Formal onsite programs
- Objective 2: Informal onsite programs
- Objective 3: Offsite programs

Expenditures Summary

\$2,706,000

\$101,000

(3.88% vs. prior year)

Riverbanks Zoo & Garden Proposed and Historical Budget vs. Actual



Richland County School District One



Engage. Educate. Empower

History

We Are Richland One, a nationally accredited school district building on a rich history and tradition of excellence. South Carolina's ninth-largest school district, our 22,000 students represent 57 countries and 26 languages spoken. With 52 schools and special centers, our district stretches over 480 square miles and encompasses urban, suburban and rural communities.

Our students represent the next generation of educators, scientists, artists, entrepreneurs and leaders. Year after year, our graduates go on to attend some of the nation's most prestigious colleges and universities. The Richland One Class of 2021 earned more than \$65 million in scholarships and other financial aid. Our sports teams and individual student-athletes won 26 state championships in the 2020-2021 school year alone.

Our location in the Palmetto State's capital city gives our students and employees access to advantages you won't find anywhere else – innovative academic programs, unique partnerships with businesses, higher education institutions and the faith community, as well as unlimited cultural opportunities.

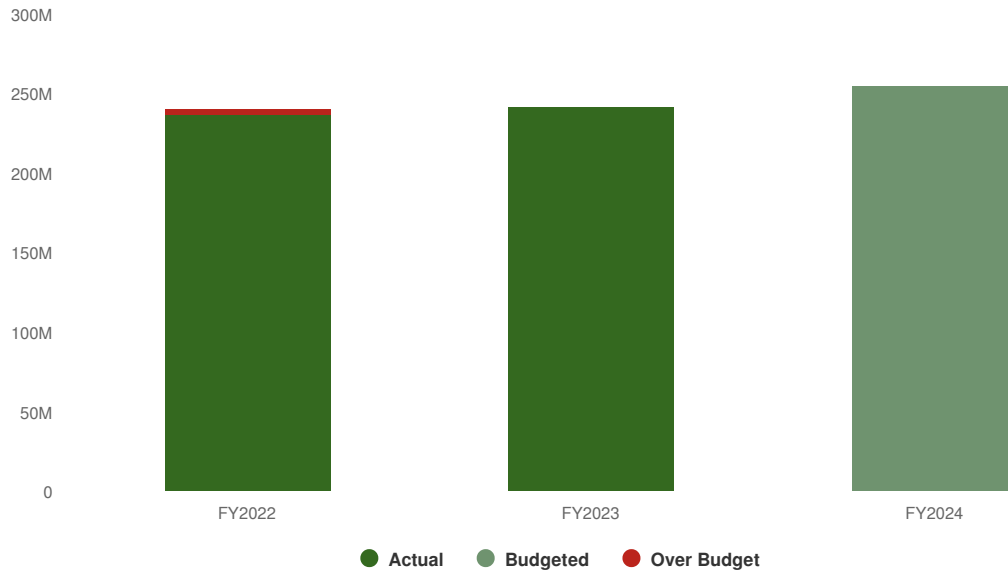
Building robots, observing surgical procedures, repairing diesel engines and flying simulated space missions are just a few of the unique educational experiences that we offer our students. We recognize that students learn in different ways and have different interests. We also understand that parents want choices when it comes to the education of their children. Among our diverse offerings are Montessori programs at the elementary and middle school levels, an elementary language immersion program (Mandarin Chinese, Spanish and French), and career magnet programs at all grade levels. Richland One is also home to South Carolina's only Challenger Learning Center for space science education.

Other Points of Pride include having the first high school commercial driver's license (CDL) training program in South Carolina (and only the third in the nation) and the first certified pre-apprenticeship program in the state. Also, during the 2020-2021 school year, Richland One was named a Purple Star School District by the South Carolina Department of Education in recognition of the district's significant commitment to supporting military families.

Expenditures Summary

\$254,990,675 **\$13,893,958**
(5.76% vs. prior year)

Richland County School District One Proposed and Historical Budget vs. Actual



Richland County School District Two



In partnership with our community, we develop global citizens of tomorrow — citizens who are prepared to lead and excel in their chosen pathways.


Vision

Richland Two strives to be the premier school district — a learning and working environment where all partners are committed to creating, sustaining, and investing in a culture and environment of excellence and where all are afforded the opportunity to maximize their gifts and talents as they pursue their pathways to purpose.

Richland School District Two is committed to providing equal access to educational and employment opportunities regardless of race, color, religion, national origin, disability, pregnancy, age, sex, sexual orientation, gender identity status, spousal affiliation, or any other protected characteristic, as may be required by law.

History

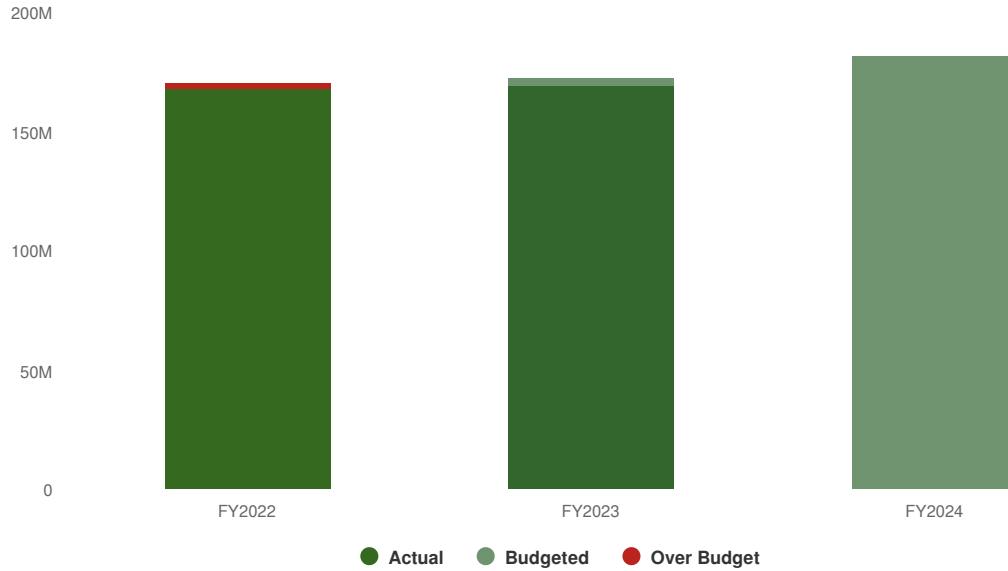
Richland School District Two is the largest school district in the Midlands area of South Carolina and one of the fastest-growing in the state. We serve more than 27,000 pre-K through 12th grade students in forty schools and centers: 20 elementary schools, seven middle schools, five high schools, four magnet centers, one child development center, one alternative school and the Richland Two Institute of Innovation, or R2i2. A district of choice, where every school is an excellent choice, Richland Two offers 39 magnet programs catering to the individual interests and needs of our learners. The district also has an adult, continuing and technology education center and a charter high school. Our 20th elementary school Jackson Creek Elementary opened in August 2017.

Each year, Richland School District Two students and employees win numerous awards for academic, artistic, professional and financial reporting achievements. The district is home to nationally recognized teachers and administrators. Our magnet programs (<https://www.richland2.org/Departments/Teaching-Learning/Academic-Initiatives>) and ITWO1 initiative  are models for similar programs replicated across the country.

Expenditures Summary

\$181,576,392 **\$9,250,571**
(5.37% vs. prior year)

Richland County School District Two Proposed and Historical Budget vs. Actual



CAPITAL IMPROVEMENTS

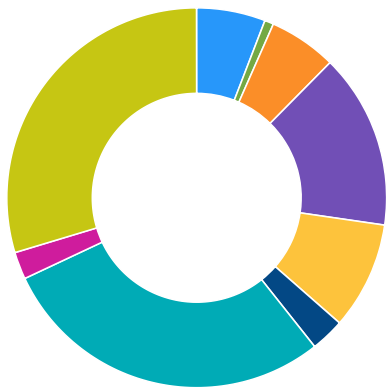
Capital Improvements: One-year Plan

Total Capital Requested

\$64,508,583

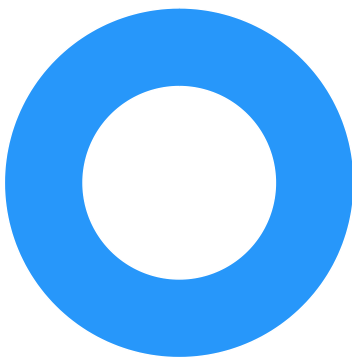
17 Capital Improvement Projects

Total Funding Requested by Department



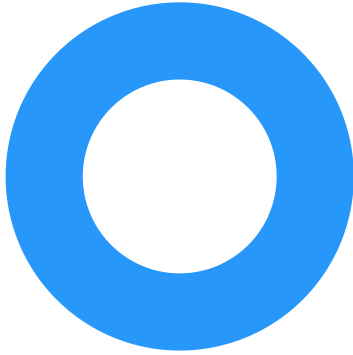
Administrative Magistrate (6%)	\$3,779,744.00
Assessor (1%)	\$491,000.00
County Risk Management (6%)	\$3,725,231.00
Detention Center (15%)	\$9,623,350.00
Emergency Medical Services (9%)	\$5,900,000.00
Information Technology (3%)	\$1,854,258.00
Public Works (29%)	\$18,500,000.00
Richland County Water (2%)	\$1,500,000.00
Sheriff (30%)	\$19,135,000.00
TOTAL	\$64,508,583.00

Total Funding Requested by Source



Funding Source 1 (100%)	\$64,508,583.00
TOTAL	\$64,508,583.00

Capital Costs Breakdown



● Capital Costs (100%)

TOTAL

\$64,508,583.00

\$64,508,583.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Sheriff Requests

Itemized Requests for 2024

RCSD IT Shotspotter Technology Solution

\$635,000

ARPA

RCSD Public Safety Complex - 1

\$16,000,000

Funding Source - 2022 Bond

RCSD Public Safety Complex - 2

\$2,500,000

CDBG Disaster Mitigation Funds

Total: \$19,135,000

Detention Center Requests

Itemized Requests for 2024

ASGDC Building Improvements

\$8,897,580

2014 Bond

ASGDC Safety Improvements - Cameras - 1

\$725,770

ARPA

Total: \$9,623,350

Information Technology Requests

Itemized Requests for 2024

IT Human Capital and Financial Management System - 1	\$1,724,618
ARPA	
IT Human Capital and Financial Management System - 2	\$129,640
General Fund	
Total: \$1,854,258	

Public Works Requests

Itemized Requests for 2024

Op Services - 2020 Hampton HVAC and Roof	\$2,500,000
ARPA	
Op Services - Family Service Center - 1	\$11,000,000
ARPA	
Op Services - Family Service Center - 3	\$5,000,000
2023 Bond	
Total: \$18,500,000	

Assessor Requests

Itemized Requests for 2024

Assessor EagleView Imagery - GIS	\$491,000
ARPA	
Total: \$491,000	

Emergency Medical Services Requests

Itemized Requests for 2024

EMD Fire Station Renovation and Constructions	\$2,000,000
2020 Bond	
EMD Fire Trucks	\$900,000
2020 Bond	
EMS Emergency Operations Center	\$3,000,000
2023 Bond	
Total: \$5,900,000	

Richland County Water Requests

Itemized Requests for 2024

Utilities Design and Construction Lower Richland Water Tank	\$1,500,000
ARPA	
Total: \$1,500,000	

County Risk Management Requests

Itemized Requests for 2024

Risk Management Fleet Replacements	\$3,725,231
General Fund	
Total: \$3,725,231	

Administrative Magistrate Requests

Itemized Requests for 2024

Magistrates Building Construction and Improvements	\$3,779,744
2020 Bond	
Total: \$3,779,744	

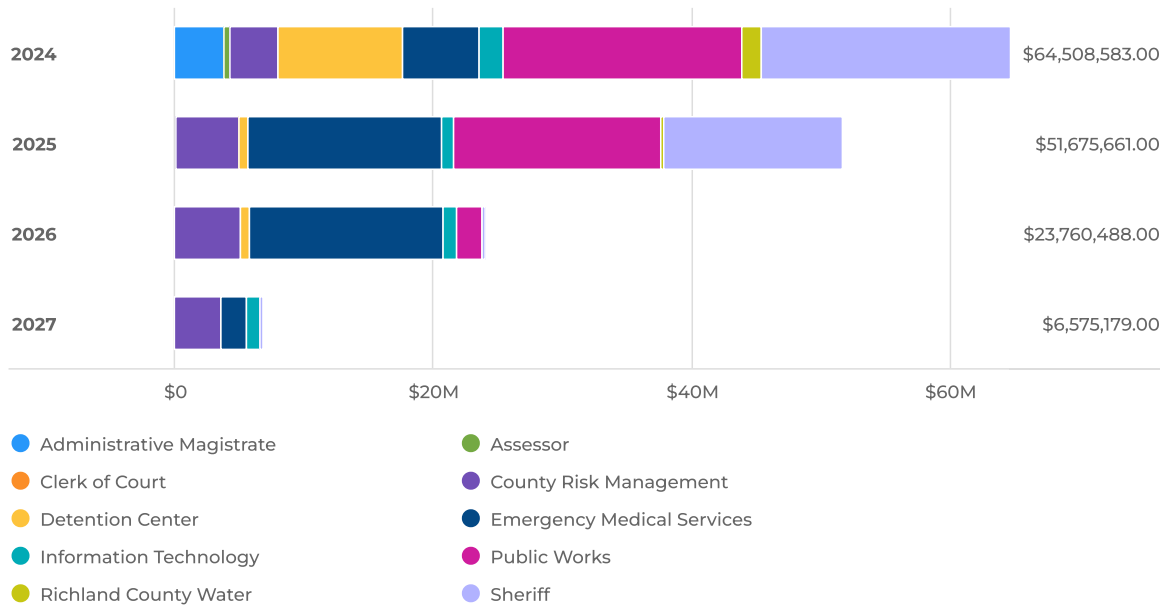


Capital Improvements: Multi-year Plan

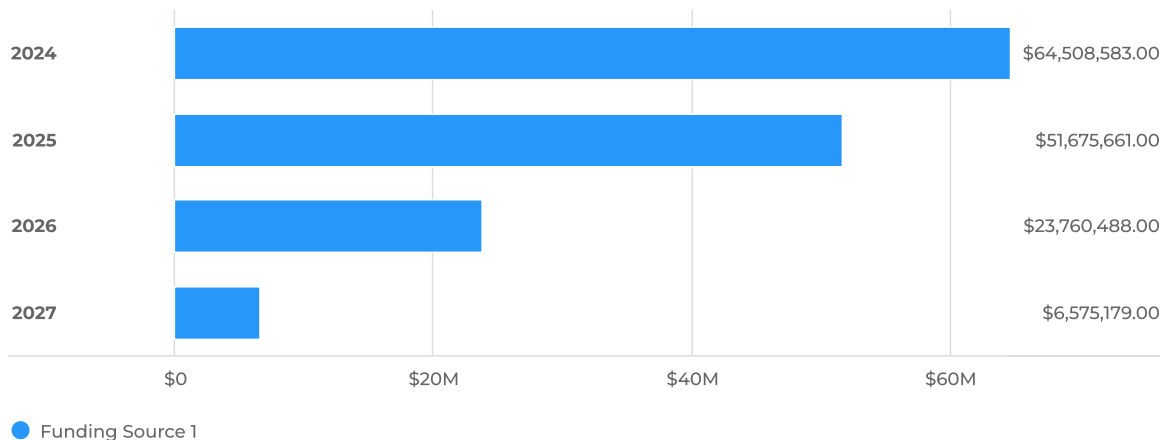
Total Capital Requested
\$146,519,911

20 Capital Improvement Projects

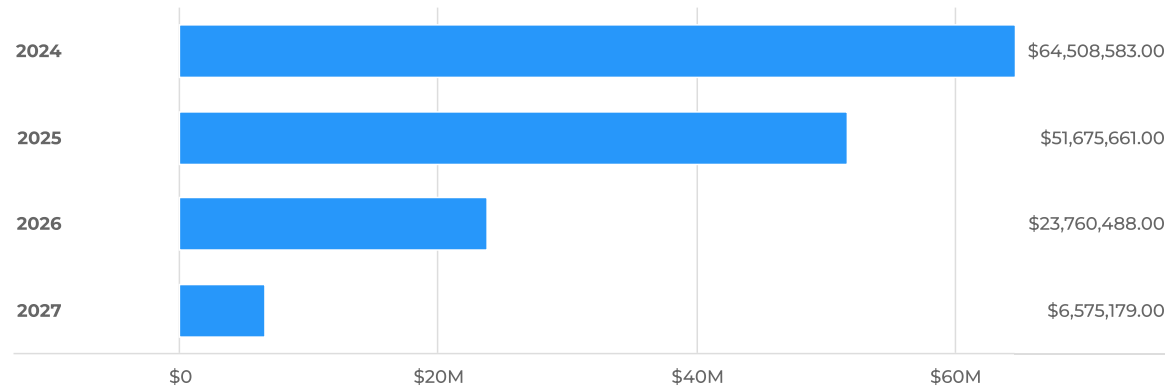
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



● Capital Costs

Cost Savings & Revenues

There's no data for building chart

Sheriff Requests

Itemized Requests for 2024-2029

RCSD IT Shotspotter Technology Solution	\$1,270,000
ARPA	
RCSD Public Safety Complex - 1	\$27,216,288
Funding Source - 2022 Bond	
RCSD Public Safety Complex - 2	\$2,500,000
CDBG Disaster Mitigation Funds	
RCSD Public Safety Complex FF&E	\$2,000,000
2016 Bond	
Total: \$32,986,288	



Detention Center Requests

Itemized Requests for 2024-2029

ASGDC Building Improvements	\$8,897,580
2014 Bond	
ASGDC Safety Improvements - Cameras - 1	\$2,063,295
ARPA	
ASGDC Safety Improvements - Cameras - 2	\$34,030
General Fund	
Total: \$10,994,905	

Information Technology Requests

Itemized Requests for 2024-2029

IT Human Capital and Financial Management System - 1	\$1,724,618
ARPA	
IT Human Capital and Financial Management System - 2	\$3,051,126
General Fund	
Total: \$4,775,744	

Public Works Requests

Itemized Requests for 2024-2029

Op Services - 2020 Hampton HVAC and Roof	\$2,500,000
ARPA	
Op Services - Family Service Center - 1	\$11,000,000
ARPA	
Op Services - Family Service Center - 3	\$23,000,000
2023 Bond	
Total: \$36,500,000	



Assessor Requests

Itemized Requests for 2024-2029

Assessor EagleView Imagery - GIS

\$491,000

ARPA

Total: \$491,000

Emergency Medical Services Requests

Itemized Requests for 2024-2029

EMD Fire Station Renovation and Constructions

\$2,000,000

2020 Bond

EMD Fire Trucks

\$900,000

2020 Bond

EMS Emergency Operations Center

\$35,000,000

2023 Bond

Total: \$37,900,000

Richland County Water Requests

Itemized Requests for 2024-2029

Utilities Design and Construction Lower Richland Water Tank

\$1,785,100

ARPA

Total: \$1,785,100

County Risk Management Requests

Itemized Requests for 2024-2029

Risk Management Fleet Replacements

\$17,157,130

General Fund

Total: \$17,157,130



Administrative Magistrate Requests

Itemized Requests for 2024-2029

Magistrates Building Construction and Improvements	\$3,779,744
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2020 Bond

Total: \$3,779,744

Clerk of Court Requests

Itemized Requests for 2024-2029

COC Refresh of Judicial Center Replacement Plan	\$150,000
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2023 Bond

Total: \$150,000



DEBT

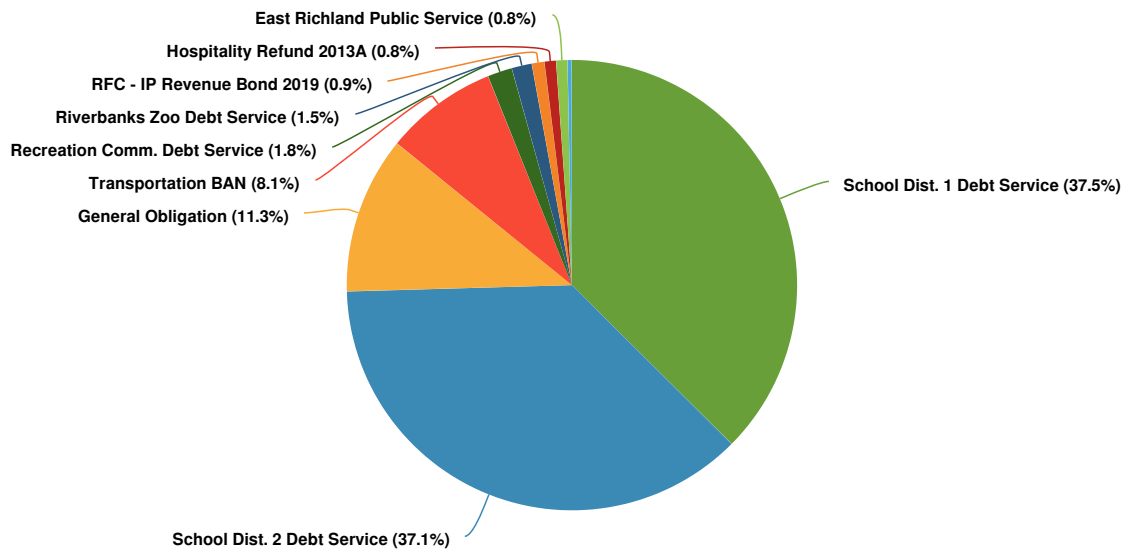
Debt Snapshot



\$178,431,584

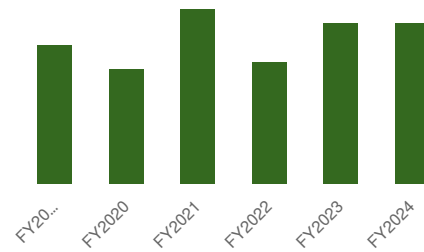
\$7,798,021 (4.57% vs. 2023 year)

Debt by Type



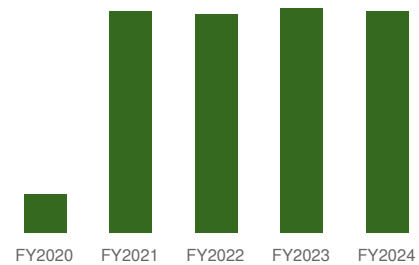
	FY2023	FY2024	% Change
Debt	Actuals	Budget	
General Obligation	\$20,209,174	\$20,124,222	-0.4%
RFC - IP Revenue Bond 2019	\$1,626,243	\$1,602,917	-1.4%
Fire Protection	\$543,100	\$550,150	1.3%
Hospitality Refund 2013A	\$1,487,199	\$1,488,713	0.1%
Transportation BAN	\$14,433,250	\$14,434,750	0%
East Richland Public Service	\$1,438,560	\$1,438,561	0%
Recreation Comm. Debt Service	\$3,159,414	\$3,164,689	0.2%
Riverbanks Zoo Debt Service	\$2,556,537	\$2,591,510	1.4%
School Dist. 1 Debt Service	\$61,068,418	\$66,841,168	9.5%
School Dist. 2 Debt Service	\$64,111,668	\$66,194,904	3.2%
Total Debt:	\$170,633,563	\$178,431,584	4.6%

General Obligation



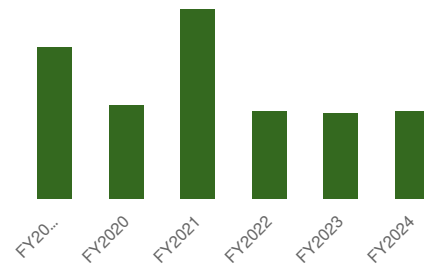
	FY2023	FY2024	% Change
General Obligation	Actuals	Budget	
Costs/Fees	\$9,800	\$13,000	32.7%
Principal	\$15,991,613	\$15,780,000	-1.3%
Interest	\$4,207,760	\$4,331,222	2.9%
Total General Obligation:	\$20,209,174	\$20,124,222	-0.4%

RFC - IP Revenue Bond 2019



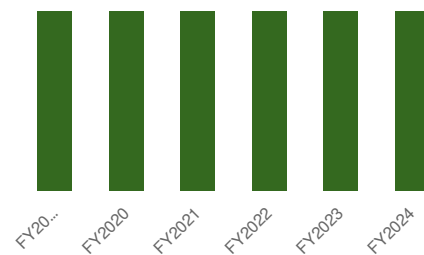
	FY2023	FY2024	% Change
RFC - IP Revenue Bond 2019	Actuals	Budget	
Professional Services	\$0	\$0	0%
Costs/Fees	\$37,100	\$15,000	-59.6%
Principal	\$790,000	\$805,000	1.9%
Interest	\$799,143	\$782,917	-2%
Total RFC - IP Revenue Bond 2019:	\$1,626,243	\$1,602,917	-1.4%

Fire Protection



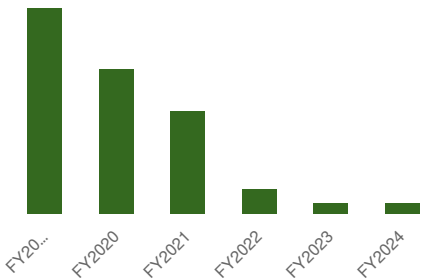
	FY2023	FY2024	% Change
Fire Protection	Actuals	Budget	
Costs/Fees	\$-500	\$0	-100%
Principal	\$395,000	\$405,000	2.5%
Interest	\$148,600	\$145,150	-2.3%
Total Fire Protection:	\$543,100	\$550,150	1.3%

Hospitality Refund 2013A



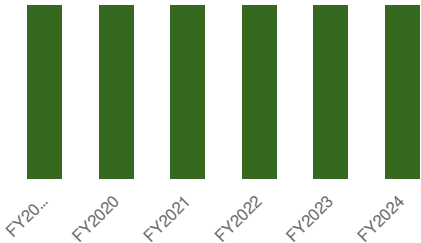
	FY2023	FY2024	% Change
Hospitality Refund 2013A	Actuals	Budget	
Costs/Fees	\$1,613	\$1,613	0%
Principal	\$1,270,000	\$1,335,000	5.1%
Interest	\$215,586	\$152,100	-29.4%
Total Hospitality Refund 2013A:	\$1,487,199	\$1,488,713	0.1%

Transportation BAN



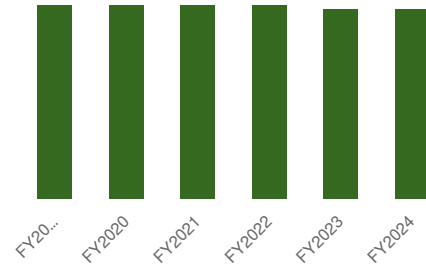
	FY2023	FY2024	% Change
Transportation BAN	Actuals	Budget	
Principal	\$10,770,000	\$11,310,000	5%
Interest	\$3,663,250	\$3,124,750	-14.7%
Misc. Bond Issue Costs	\$0	\$0	0%
Total Transportation BAN:	\$14,433,250	\$14,434,750	0%

East Richland Public Service



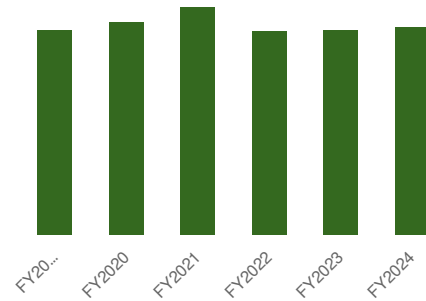
	FY2023	FY2024	% Change
East Richland Public Service	Actuals	Budget	
Principal	\$1,250,254	\$1,276,986	2.1%
Interest	\$188,306	\$161,575	-14.2%
Total East Richland Public Service:	\$1,438,560	\$1,438,561	0%

Recreation Comm. Debt Service



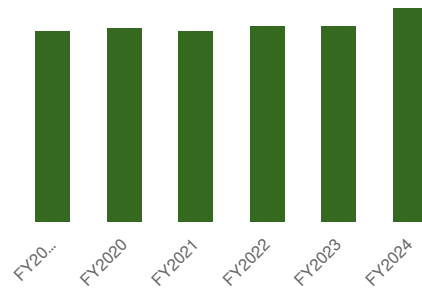
	FY2023	FY2024	% Change
Recreation Comm. Debt Service	Actuals	Budget	
Costs/Fees	\$750	\$2,500	233.3%
Principal	\$2,498,000	\$2,514,000	0.6%
Interest	\$660,664	\$648,189	-1.9%
Total Recreation Comm. Debt Service:	\$3,159,414	\$3,164,689	0.2%

Riverbanks Zoo Debt Service



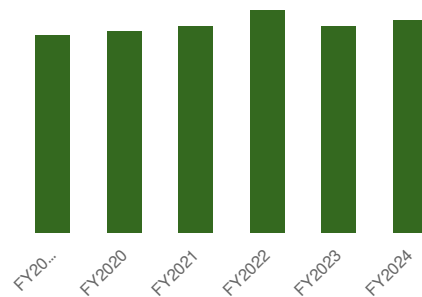
	FY2023	FY2024	% Change
Riverbanks Zoo Debt Service	Actuals	Budget	
Costs/Fees	\$2,075	\$1,550	-25.3%
Principal	\$2,074,000	\$2,146,000	3.5%
Interest	\$480,462	\$443,960	-7.6%
Total Riverbanks Zoo Debt Service:	\$2,556,537	\$2,591,510	1.4%

School Dist. 1 Debt Service



	FY2023	FY2024	% Change
School Dist. 1 Debt Service	Actuals	Budget	
Costs/Fees	\$3,500	\$6,000	71.4%
Principal	\$51,980,000	\$58,240,000	12%
Interest	\$9,084,918	\$8,595,168	-5.4%
Total School Dist. 1 Debt Service:	\$61,068,418	\$66,841,168	9.5%

School Dist. 2 Debt Service



	FY2023	FY2024	% Change
School Dist. 2 Debt Service	Actuals	Budget	
Costs/Fees	\$4,213	\$8,000	89.9%
Principal	\$45,980,243	\$46,286,081	0.7%
Interest	\$18,127,212	\$19,900,823	9.8%
Total School Dist. 2 Debt Service:	\$64,111,668	\$66,194,904	3.2%

BUDGET ORDINANCE



ORDINANCE NO. 23-HR

An Ordinance to raise revenue, make appropriations, and adopt FY 2024 Annual Budget for Richland County, South Carolina; authorizing the levying of Ad Valorem property taxes which together with the prior year's carryover and other State Levies and any additional amount appropriated by the Richland County Council prior to July 1, 2023 will provide sufficient revenues for the operations of Richland County Government from July 1, 2023 through June 30, 2024 (Fiscal Year 2023)

Pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, BE IT ENACTED BY THE COUNTY COUNCIL FOR RICHLAND COUNTY:

SECTION 1. The following appropriations by activity and the estimated revenue to support these appropriations, as well as other supporting documents contained in the adopted Fiscal Year 2023-2024 Annual Budget is hereby adopted, with such supporting documents being made reference to and incorporated herein by reference, as follows:

Fund	Revenue	Transfer In	Fund Balance	Total Sources	Expenditures	Transfer Out	Total Uses
General Fund Operating	\$202,132,831	\$10,925,000	\$5,938,226	\$218,996,057	\$208,377,282	\$9,465,912	\$218,996,057
General Fund Capital	\$0	\$0	\$0	\$0	\$1,152,863	\$0	\$1,152,863
General Fund	\$202,132,831	\$10,925,000	\$5,938,226	\$218,996,057	\$209,530,145	\$9,465,912	\$218,996,057
Special Revenue							
Victim's Rights	\$389,137	\$945,289	\$0	\$1,334,426	\$1,334,426	\$0	\$1,334,426
Tourism Development	\$1,280,500	\$0	\$0	\$1,280,500	\$1,280,500	\$0	\$1,280,500
Temporary Alcohol Permits	\$167,817	\$0	\$0	\$167,817	\$167,817	\$0	\$167,817
Emergency Telephone System	\$2,200,000	\$3,556,442	\$1,690,000	\$7,446,442	\$7,446,442	\$0	\$7,446,442
Fire Service	\$30,728,500	\$0	\$4,911,275	\$35,639,775	\$32,083,333	\$3,556,442	\$35,639,775
Stormwater Management	\$3,894,800	\$0	\$0	\$3,894,800	\$3,894,800	\$0	\$3,894,800
Conservation Commission Fund	\$946,000	\$143,988	\$2,818,942	\$3,908,930	\$3,908,930	\$0	\$3,908,930
Neighborhood Redev. Fund	\$946,000	\$0	\$0	\$946,000	\$946,000	\$0	\$946,000
Hospitality Tax	\$8,400,000	\$0	\$1,365,255	\$9,765,255	\$4,776,542	\$4,988,713	\$9,765,255
Accommodation Tax	\$600,000	\$0	\$166,667	\$766,667	\$741,667	\$25,000	\$766,667
Title IVD - Sheriff's Fund	\$62,671	\$0	\$0	\$62,671	\$62,671	\$0	\$62,671
Road Maintenance Fee	\$6,450,000	\$0	\$4,895,478	\$11,345,478	\$11,345,478	\$0	\$11,345,478
Public Defender	\$2,309,184	\$4,102,572	\$0	\$6,411,756	\$6,411,756	\$0	\$6,411,756
Transportation Tax	\$88,000,000	\$0	\$0	\$88,000,000	\$2,735,683	\$85,264,317	\$88,000,000
Mass Transit	\$0	\$24,754,400	\$0	\$24,754,400	\$24,754,400	\$0	\$24,754,400
School Resource Officers	\$5,232,998	\$1,996,712	\$0	\$7,229,710	\$7,229,710	\$0	\$7,229,710
Economic Development	\$5,400,000	\$946,000	\$3,500,000	\$9,846,000	\$8,243,083	\$1,602,917	\$9,846,000
Child Fatality Review	\$35,000	\$0	\$35,000	\$70,000	\$70,000	\$0	\$70,000
Special Revenue Total	\$157,042,607	\$36,445,403	\$19,382,617	\$212,870,627	\$117,433,238	\$95,437,389	\$212,870,627
Debt Service							
General Debt Service	\$20,124,222	\$0	\$0	\$20,124,222	\$20,124,222	\$0	\$20,124,222
Fire Bonds 2018B 1,500,000	\$550,150	\$0	\$0	\$550,150	\$550,150	\$0	\$550,150
RFC-IP Revenue Bond 2019	\$1,602,917	\$0	\$0	\$1,602,917	\$1,602,917	\$0	\$1,602,917
Hospitality Refund 2013A B/S	\$0	\$1,488,713	\$0	\$1,488,713	\$1,488,713	\$0	\$1,488,713
East Richland Public Svc Dist.	\$1,438,561	\$0	\$0	\$1,438,561	\$1,438,561	\$0	\$1,438,561
Recreation Commission Debt Svc	\$3,164,689	\$0	\$0	\$3,164,689	\$3,164,689	\$0	\$3,164,689
Riverbanks Zoo Debt Service	\$2,591,510	\$0	\$0	\$2,591,510	\$2,591,510	\$0	\$2,591,510
School District 1 Debt Service	\$66,841,168	\$0	\$0	\$66,841,168	\$66,841,168	\$0	\$66,841,168
School District 2 Debt Service	\$66,194,904	\$0	\$0	\$66,194,904	\$66,194,904	\$0	\$66,194,904
Transportation BAN		\$14,434,750	\$0	\$14,434,750	\$14,434,750	\$0	\$14,434,750
Debt Service Total	\$162,508,121	\$15,923,463	\$0	\$178,431,584	\$178,431,584	\$0	\$178,431,584
Enterprise Funds							
Solid Waste Enterprise Fund	\$44,207,178	\$0	\$0	\$44,207,178	\$44,207,178	\$0	\$44,207,178
Richland County Utilities	\$14,661,266	\$0	\$0	\$14,661,266	\$14,661,266	\$0	\$14,661,266

Hamilton-Owens Airport Operating	\$295,000	\$0	\$313,544	\$608,544	\$608,544	\$0	\$608,544
Enterprise Funds Total	\$59,163,444	\$0	\$313,544	\$59,476,988	\$59,476,988	\$0	\$59,476,988
Millage Agencies							
Richland Cnty Recreation Commission	\$16,455,543	\$0	\$0	\$16,455,543	\$16,455,543	\$0	\$16,455,543
Columbia Area Mental Health	\$2,714,000	\$0	\$0	\$2,714,000	\$2,714,000	\$0	\$2,714,000
Public Library	\$32,311,229	\$0	\$0	\$32,311,229	\$32,311,229	\$0	\$32,311,229
Riverbanks Zoo	\$2,706,000	\$0	\$0	\$2,706,000	\$2,706,000	\$0	\$2,706,000
Midlands Technical College	\$7,503,630	\$0	\$0	\$7,503,630	\$7,503,630	\$0	\$7,503,630
Midlands Tech Capital/Debt Service	\$3,926,731	\$0	\$0	\$3,926,731	\$3,926,731	\$0	\$3,926,731
School District One	\$254,990,675	\$0	\$0	\$254,990,675	\$254,990,675	\$0	\$254,990,675
School District Two	\$181,576,392	\$0	\$0	\$181,576,392	\$181,576,392	\$0	\$181,576,392
Millage Agencies Total	\$502,184,200	\$0	\$0	\$502,184,200	\$502,184,200	\$0	\$502,184,200
Grand Total	\$1,083,031,203	\$63,293,866	\$25,634,387	\$1,171,959,456	\$1,067,056,155	\$104,903,301	\$1,171,959,456

SECTION 2. Mileage rate paid to County employees shall be the same as the U.S. Federal reimbursement rate per mile for the fiscal period stated above.

SECTION 3. All fees previously approved by the County Council, either through budget ordinances or ordinances apart from the budget, will remain in effect unless and until the County Council votes to amend those fees.

SECTION 4. No County fees, excluding fees from SECTION 16, SECTION 17, SECTION 18 and SECTION 19, based on CPI shall be adjusted on the current year inflationary adjustment (CPI) due to the small incremental change.

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

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

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

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

SECTION 9. 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 as designated, but only to the extent of available fund balance as approved by the County Administrator.

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

SECTION 11. Funds awarded to the Sheriff's Department through forfeiture are included as part of this ordinance and Council designates, as the governing body, that the Sheriff shall maintain these funds in accordance with Federal, State and County guidelines. All forfeited funds will be audited along with the General Fund and posted at that time.

SECTION 12. The County will be self-funded against tort claim liability and shall no longer carry an excess liability insurance policy. Funding shall be established through the annual automatic re-budgeting of these County funded accounts. The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only for the original intended purpose as identified in the year of appropriation. This shall increase the original appropriated budget and shall not require a separate budget amendment.

SECTION 13. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2023. All excess funds collected for the administrative cost over cost incurred shall reflect as a designation of fund balance and shall be brought forward in the following fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the Special Duty Program and associated fees shall be evaluated each year during the budget process.

SECTION 14. The appropriation includes the approval of the Sheriff's Department School Resource Officer Program. Funding shall be contingent upon annual approval and appropriation by county Council. At the end of each fiscal year, the Finance Director and the Sheriff will assess the status of the billing and collections for each school district as of the end of the fiscal year. Any program shortfall of collections for the fiscal year by the School District shall result in additional collection procedures inclusive of charging shortfall to the Sheriff's Department fiscal budget. All excess funds collected beyond cost of the program shall be brought forward in the subsequent budget year as a budgeted use of fund balance and made available to the Sheriff's Department to be used toward the district-specific program cost. The automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the School Resource Officer program and associated fees shall be evaluated each fiscal year during the budget process.

SECTION 15. All funds collected by the Sheriff's Department as a cost reimbursement from employees shall be credited back to the sheriff's budget and allowed to utilize for other operational cost.

SECTION 16. During its June 6, 2023 meeting, Richland County Council approved an increase in the Business License Rate Classes effective July 1, 2023 (FY 2024). New rate class schedule is as follows:

Rate Class Base Rate Incremental Rate

Rate Class 1 \$20.00 \$1.00

Rate Class 2 \$22.00 \$1.10

Rate Class 3 \$24.00 \$1.20

Rate Class 4 \$26.00 \$1.30

Rate Class 5 \$28.00 \$1.40

Rate Class 6 \$30.00 \$1.50

Rate Class 7 \$32.00 \$1.60

SECTION 17. During its June 6, 2023 meeting, Richland County Council approved an increase in the Building Permitting Rates effective July 1, 2023 (FY 2024). New rate schedule is as follows:

Plan Reviews Fee

- Residential Review = 20% of Permit Fee
- Commercial Reviews = 40% of Permit Fee

Demolition Fee

- Residential Structure = \$75.00
- Residential One Story = \$75.00
- Residential Two Story = \$75.00
- Residential Three Story = \$75.00
- Commercial Structures = \$75.00

Standard Permit Fees-No Change

SECTION 18. During its June 6, 2023 meeting, Richland County Council approved an increase in the Utilities' fees for water effective July 1, 2023 (FY 2024). New fees, as approved, are as follows:

Water fees:

Hydrant Fee: \$8.00

\$3 Increase in Base Fee

Additional water fees are published in the following table to be effective from July 1, 2023"

		Current Fees	New Fees
Willingness to Serve Fees	Notes		
Capacity Request	Initial Inquiry Plus up to 2 Revisions	\$ -	\$100.00
Capacity Request (Revisions)	Each additional Revision	\$ -	\$50.00
Capacity Request with Pump Station	One Time Fee	\$ -	\$1,000.00
Plan Review Fees	Notes		
Project Plan Review up to 100 REUs	Initial Plus up to 2 Revisions	\$ -	\$1,000.00
Project Plan Review over 100 REUs	Initial Plus up to 2 Revisions	\$ -	\$5,000.00
Project Plan Review more than two follow-ups	Each	\$ -	\$500.00
Pump Station Review	Each	\$ -	\$1,000.00
Inspection Fees	Notes		
Project Inspection	Initial and One Follow-up Final Inspection	\$ 375.00	\$1,500.00
Project Field Changes (after Plan Approval)	Per Field Modification	\$ -	\$500.00
Pump Station Inspection	Each	\$ -	\$1,250.00
Legal & Administration Fees	Notes		
Project Closeout	Each	\$ -	\$500.00
Off-site Right of Way	Each	\$ -	\$500.00
Developer Agreement	Each	\$ -	\$1,000.00
Fines	Notes		
Illegal Tap Fines	+ Permit Cost + Repairs + Admin Fee	\$ -	\$500.00
Fat, Oil, & Grease (FOG) & Private Pump Stations Fees	Notes		
Food Service Establishment (FSE) Review	New Commercial Utilities	\$ -	\$500.00
Food Service Establishment (FSE) Inspection	Site or Construction Commercial Utilities	\$ -	\$250.00
Food Service Establishment (FSE) Monthly	Monthly Inspection Fee	\$ -	\$20.00
Individual Pump Station Service Call	Service Visit Fee	\$ -	\$20.00
Individual Pump Station Inspection	Initial Pump Station Connection	\$ -	\$500.00

SECTION 19. During its June 6, 2023 meeting, County Council approved the implementation of new rates effective July 1, 2023. The new rates for curbside, as approved, are as follows:

Solid Waste rates:

- Curbside Collection Fee-\$350.57 (Current rate increased by 5.0%) \$368.10
- Backyard Service (enhanced service)-\$631.03(Proposed curbside rate x 1.8 as per ordinance) \$662.58
- New Commercial \$679.77
- Disability Backyard Service-350.57 (Current rate increased by 5.0%) \$368.10
- Rollcart Initial Setup Fee -\$75.00
- C&D Disposal @ Richland County Landfill-\$26.25per ton (Waste must originate in RC) 5% increase
- Yard/Land Clearing Debris/Dirt-\$26.25 per ton
- Brown Goods/Bulk Items-\$26.25 per ton
- Metal and Appliances-\$26.25 per ton
- Mattress/Box Spring –N/C for Richland County Residents (Limit 2 per day. Mattress + box spring are 1)
- Mattress/Box spring commercial -\$336.00 per ton
- Tires Commercial-\$1.50 each or \$150.00 per ton
- Residential Tire with proper identification, N/C (Limit 4 per day)
- Residential Electronic Waste (Up to 5 electronic items per day) N/C.
- Commercial Electronic Waste, Landfill only -\$1.05 per/lb.
- Residential Mulch-County residents receive mulch at no charge. Resident self-load. Landfill only
- Commercial Mulch-\$14.00 per ton, Landfill only.
- Residential Latex Paint, N/C for Richland County residents. (Up to 5 cans of any size per day)
- Commercial Latex Paint -\$1.05 per/lb.

Additional rates are published in the “Solid Waste Fee Schedule Effective July 1, 2023”



SECTION 20. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 21. Severability. If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION 22. Effective Date. This Ordinance shall become effective July 1, 2023.

Richland County Council

By:

First Reading: FY 2024 – May 2, 2023

Public Hearing: FY 2024 – May 11, 2023

Second Reading: FY 2024 – May 25, 2023

Third Reading: FY 2024 – June 6, 2023

BUDGET PRESENTATION AWARD



FY 2023 Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Richland County
South Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Merrill

Executive Director

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.