



# **Richland County Government FY 2026 Annual Budget**



**Adopted Version - 7/01/2025**



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# INTRODUCTION

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# GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**County of Richland  
South Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

# Leadership and Budget Team Overview



## RICHLAND COUNTY COUNCIL

Jesica Mackey, **Chairwoman**

Derrek Pugh, **Vice-Chairman**

Jason Branham

Tyra Little

Paul Livingston

Allison Terracio

Don Weaver

Gretchen Barron

Tish Dozier Alleyne

Cheryl English

Chakisse Newton

Leonardo Brown

**County Administrator**

Lori Thomas

Dr. John Thompson

Aric Jensen

**Assistant County Administrators**

Ashiya Myers

**Assistant to the County Administrator**

Brittany Hammond

**Director, Budget and Strategic Management**

Stacey Hamm

**Director, Finance**

Oscar Rosales

**Manager, Budget and Strategic Management**

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](http://richlandcountysc.gov)



## Transmittal Letter

Leonardo Brown, County Administrator

### **RICHLAND COUNTY GOVERNMENT ADMINISTRATION**

2020 Hampton Street, Suite 4069, Columbia, SC 29204  
P 803-576-2050 | F 803-576-2137 | TDD 803-576-2045  
richlandcountysc.gov



September 12, 2025

To: Richland County Constituents  
Richland County Council  
Richland County Elected and Appointed Officials  
Richland County Employees

RE: Transmittal of FY2026 Richland County Adopted Budget

I respectfully submit the FY2026 Richland County Budget as adopted. This document reflects the extensive hours of projection and planning by County Council, all elected and appointed officials, and staff, in consideration of the various services Richland County is responsible for delivering to its citizens.

The adopted budget reflects the careful review and deliberation of departmental budget requests and a meticulous analysis of initiatives relative to the anticipated financial resources for the year. Our goal is to continue building community trust by enhancing 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 transform the economic landscape for county residents and visitors. Notably, the \$2 billion Scout Motors project will create 4,000 new jobs in electric truck and SUV production. Cirba Solutions, a U.S.-based company, will invest \$335 million to create 300 positions focused on lithium-ion battery recycling and reprocessing. Additional partnerships contributing to long-term economic benefits include McEntire Produce, Schneider Electric, US Brick, and Pontiac Solar LLC.

The FY2026 Adopted Budget aligns with financial policies and government best practices for fiscal sustainability. Total revenues for all appropriable funds are projected at \$1,457,107,024, representing a 16.9% increase from the FY2025 Adopted Budget. General Fund expenditures are appropriated at \$255,990,925, reflecting a 10.5% increase from the previous year. This rise is primarily due to the needs of Public Safety departments—such as the Sheriff's Office and the Alvin S. Glenn Detention Center—rising prices, and the third-year implementation of the County's compensation plan, which includes a 2.5% step increase for all eligible employees in October 2025. Over a three-year period, Richland County has invested over \$20 million in employee wages, cost-of-living increases, and longevity pay. Additionally, County Council has approved rate increases for sewer, water, and solid waste fees for FY2026.

The FY2026 Adopted Budget prioritizes conservative fiscal management while continuing to provide core services to citizens, foster good governance, achieve operational excellence, ensure financial integrity, and support future growth—all while maintaining the County's 'AAA' bond rating.

Respectfully,

Leonardo Brown  
County Administrator



Efficiency · Effectiveness · Equity · Integrity



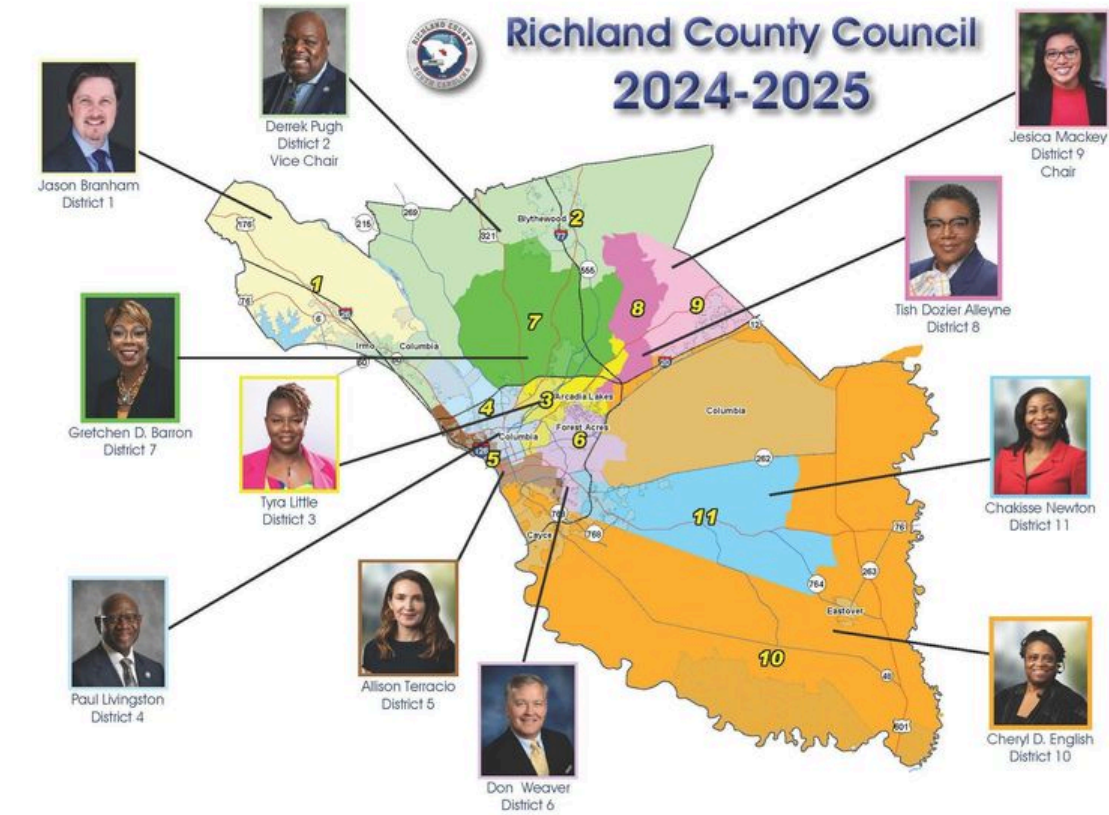
## Vision and Mission



**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 - 2025





## County 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.



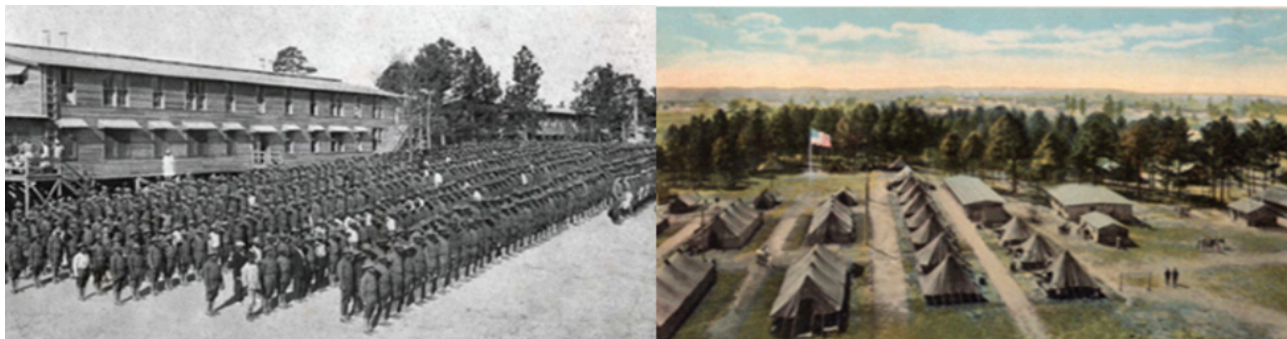
In 1787, the Richland County Sheriff’s Department was formed with Joel McLemore serving as the first sheriff. The department consisted of Sheriff McLemore and one deputy. By 1790, Colonel Wade Hampton had planted the first crop of Sea Island cotton. Other planters followed, and soon the area was filled 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.





## Geography and Demographics



UNIVERSITY OF  
**South Carolina**



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 2022, Richland County had a population of 416K people with a median age of 33.8 and a median household income of \$59,850. 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 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 \$59,850 and the median house value is \$201,200.

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.



## Top Taxpayers

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 Dominion Energy of SC, Sylvamo Corporation, SC Telecommunications, Cellco Partnership, and Spectrum Southeast. Richland County recognizes the significant role every taxpayer contributes to the success of the economy.

Rank	Taxpayers	Assessed Value	2024 Taxes
1	Dominion Energy of South Carolina	95,660,830	46,216,926
2	Sylvamo Corporation	18,921,040	8,163,296
3	South Carolina Telecommunications	8,998,280	4,654,826
4	Cellco Partnership	8,515,330	4,133,983
5	Spectrum Southeast, LLC	7,322,310	3,514,480
6	Trane US Inc	5,865,740	3,315,730
7	China Jushi USA Corporation	11,173,220	2,546,334
8	Mark Anthony Brewing Inc	16,452,980	2,356,890
9	Mid Carolina Electric Cooperative	4,635,590	2,204,368
10	Core SVA Columbia Main LLC	4,184,210	2,178,718



## 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 2023 \$2B business collaboration between Richland County Council, the 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, SC. The facility will spread across 1,100 acres, and is currently under construction, with production slated to begin in 2027. Upon completion of the venture, the local and state economy will benefit from the over 4,000 new jobs the project will yield.

To support this growth, in late 2024 Richland County Council approved the transition of the department out of the County to become a standalone non-profit. The Columbia Area Development Partnership (CADP) operates as the County's the lead economic development authority. It is structured as a public-private partnership (P3), increasing opportunities for public and private sectors to collaborate on economic development growth pursuits for the community.

Along with enhancing activities that build upon its successes in recruiting and retaining industry investments and jobs in Richland County, CADP will work to expand and improve initiatives that impact critical contributing factors for economic growth. Included among those initiatives are: commercial development projects that increase attainable housing and boost public infrastructure benefits; collaborations with workforce development, K-12 and higher education experts to foster skilled talent development for current and future industry demands; and more.

**McEntire Produce** - Nearing almost a century in operation, McEntire Produce announced a new phase of growth for its operations. At its state-of-the-art fresh produce processing facility, it is investing \$26.2 million and create 40 new jobs.

**Schneider Electric** - A reputable supplier of switchgears and switchboards, Schneider Electric announced expansion plans for its Hopkins facility, creating 150 new job opportunities.

**US Brick** - Longtime corporate citizen US Brick recommitted to Richland County with a \$5.5 million expansion project. The company, which produces an array of brick and stone products for construction and housing applications, announced the addition of 33 new jobs as part of the investment.

**Pontiac Solar LLC** - The second utility-scale commercial solar project to announce for Richland County, the future Pontiac Solar site in Eastover, SC, delivered a \$112.5 million investment for the County. The future solar farm will not only produce energy for the grid, it also supports Richland County's ongoing efforts for sustainability enhancements.



## Population Overview



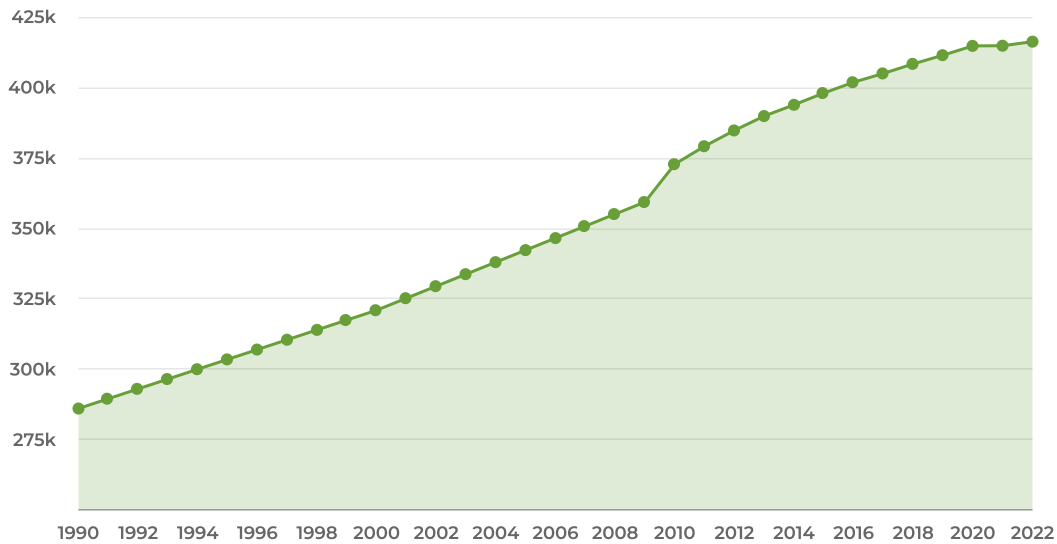
TOTAL POPULATION

**416,161**

▲ .3%  
vs. 2021

GROWTH RANK

**21** out of **48**  
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



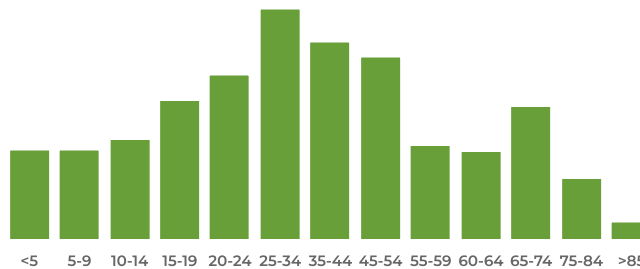
DAYTIME POPULATION

**446,692**

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.

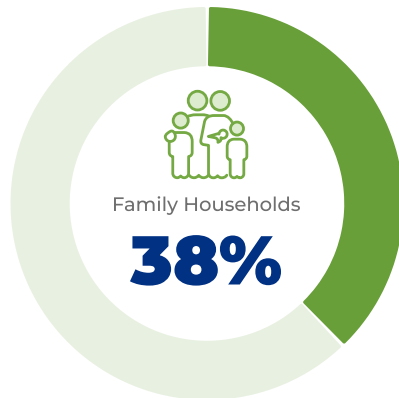
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

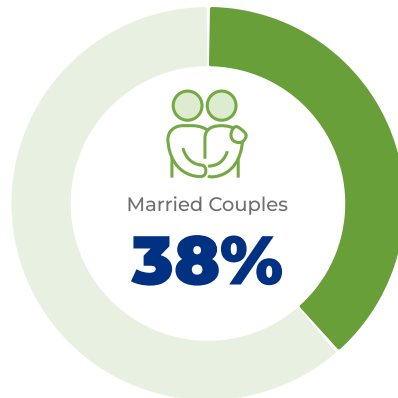
**162,726**

It is important to 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 tax base.



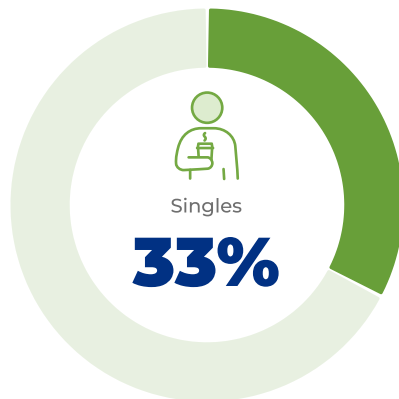
▼ **20%**

lower than state average



▼ **18%**

lower than state average



▲ **14%**

higher than state average



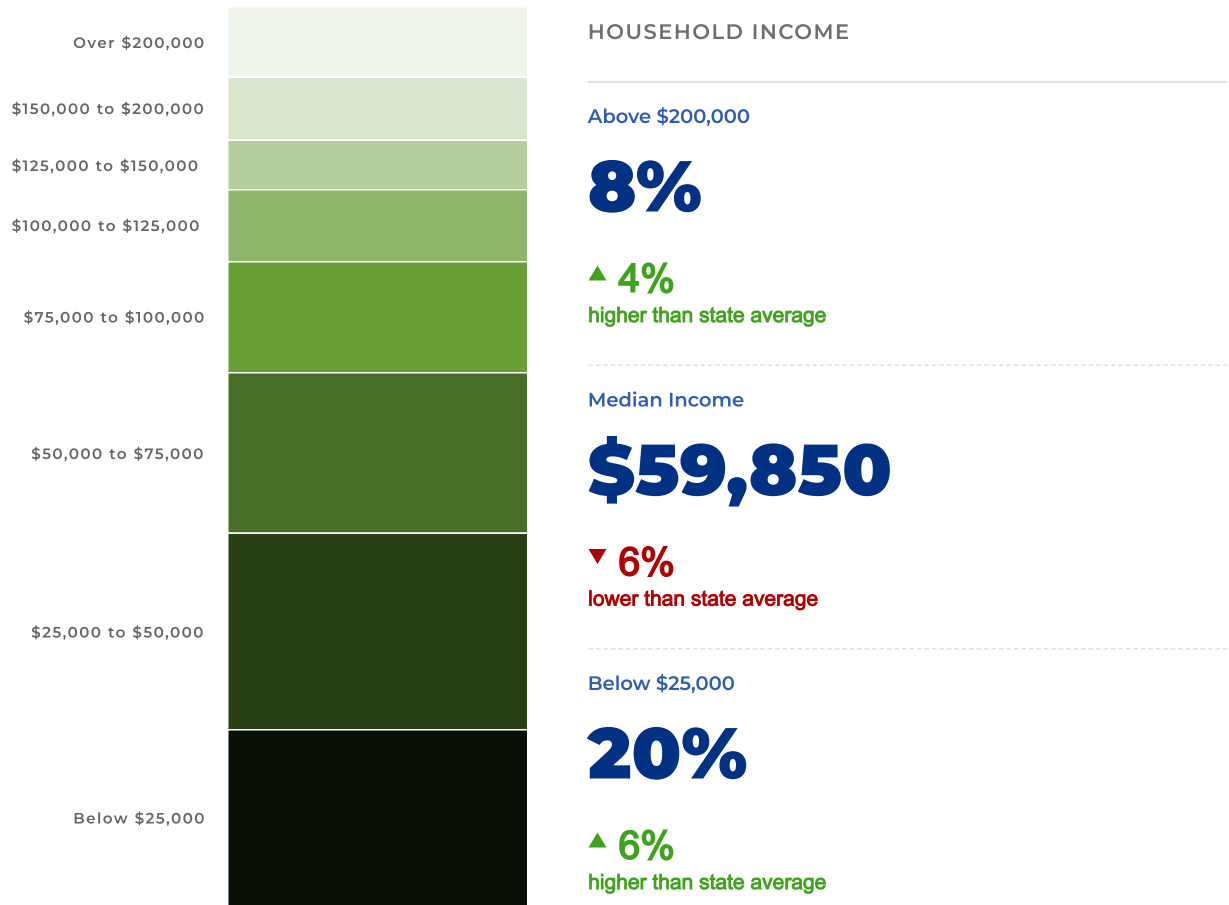
▲ **15%**

higher than state average

*\* 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.



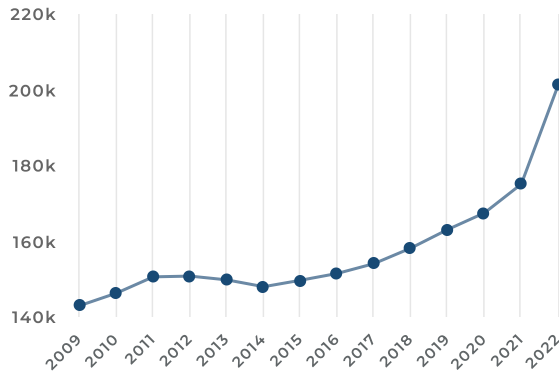
\* Data Source: American Community Survey 5-year estimates

## Housing Overview



2022 MEDIAN HOME VALUE

**\$201,200**



\* Data Source: 2022 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

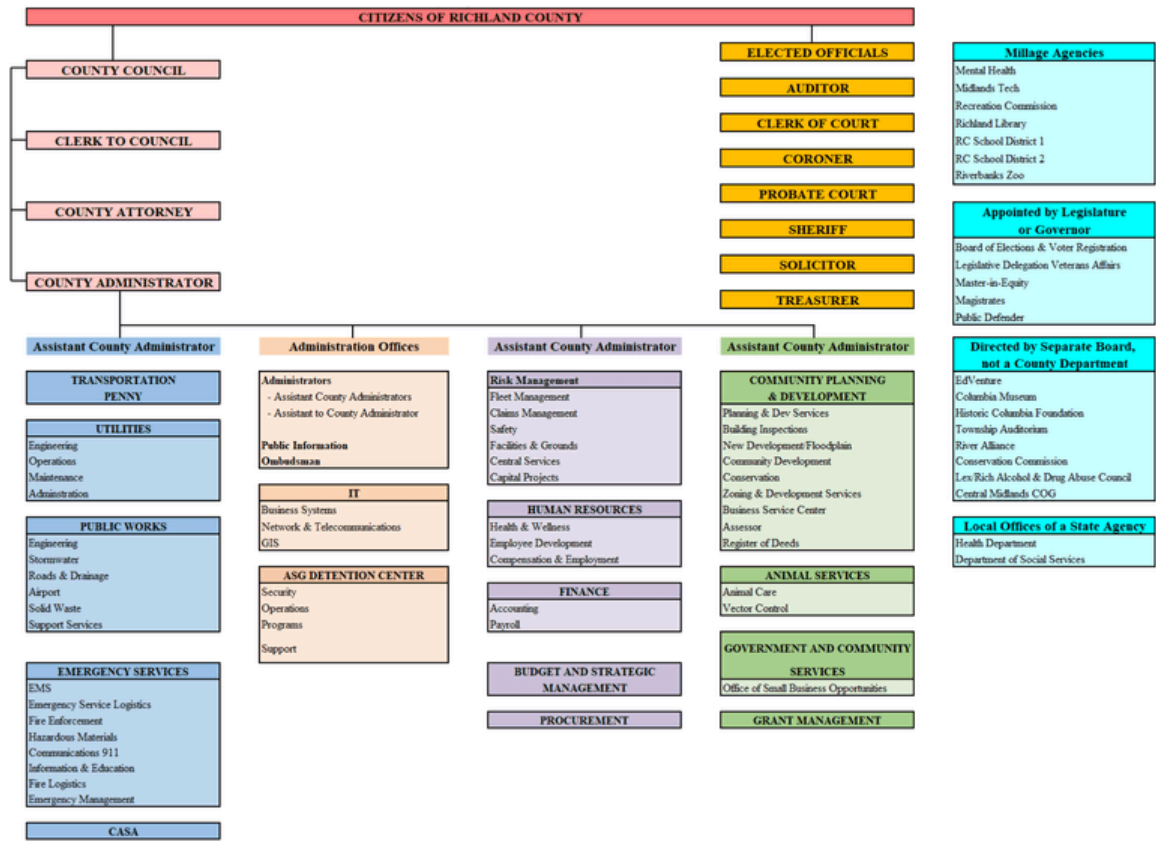


\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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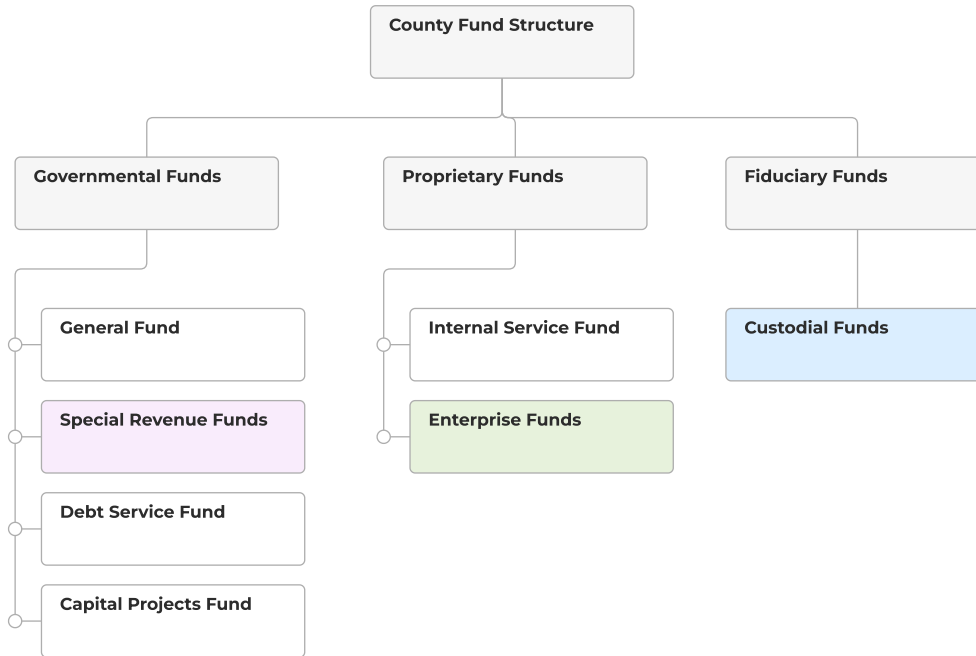


# Richland County Organizational Chart

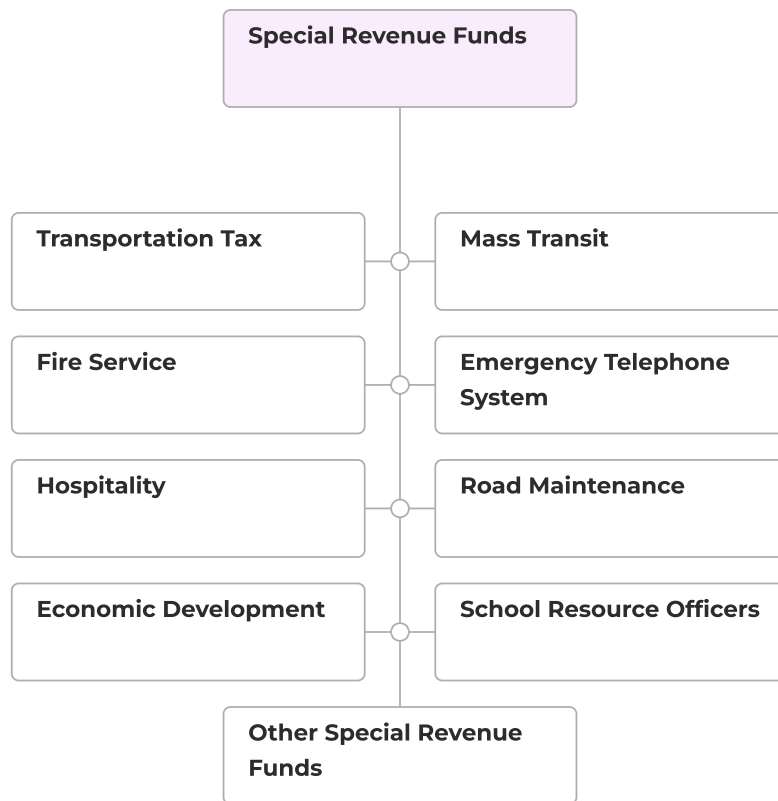


# Fund Structure

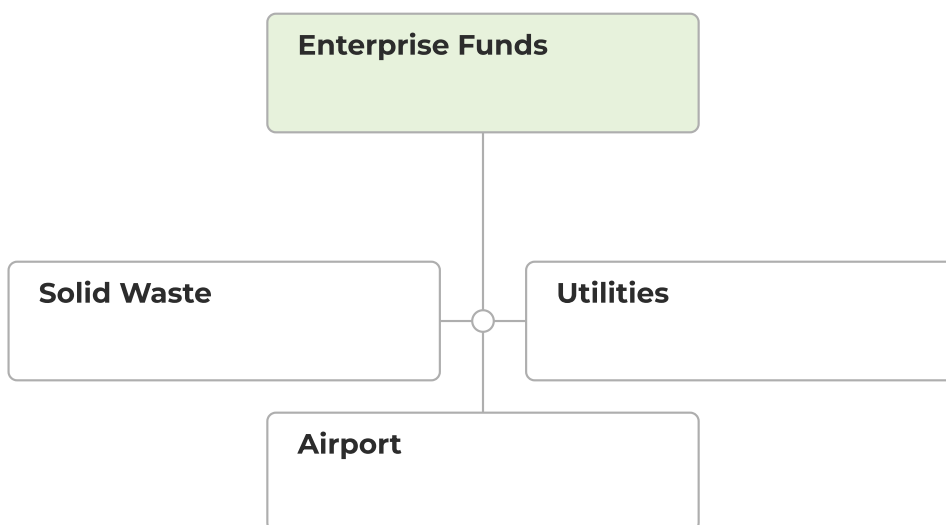
The annual budget process consists of planning and forecasting revenue and expenditures for various governmental, proprietary and fiduciary funds. The main operating fund for the County is the General Fund. Additionally, the County manages several special revenue funds, such as the Stormwater Fund, Road Maintenance Fund, Transportation Tax Fund, etc. The County also oversees three enterprise funds: the Solid Waste Fund, the Airport Fund, and the Utilities Fund. Furthermore, the County budgets for millage agencies, collecting property taxes on their behalf and remitting payments either to the agencies or to debt holders. These various fund types receive different accounting treatment when it comes to financial statement presentation but are all budgeted using the modified accrual basis of accounting.



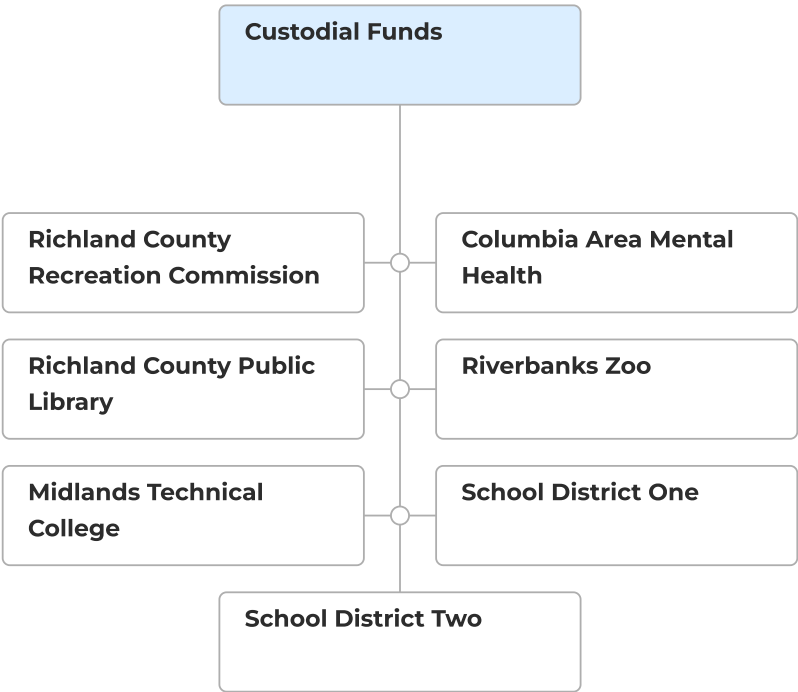
## Special Revenue Funds



## Enterprise Funds



# Custodial Funds



# 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
    1. 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
    1. 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.
    1. 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 #1 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 Oil & Lubricants, Repairs - Vehicles, and Automotive - Noncontract;
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 December and ends in July. The six-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 March - May. 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	
DECEMBER - APRIL	Staff performs analysis of 5 year past budget trends and performs revenue projections; memo transmitted to departments in December outlining budget parameters
JANUARY	Departments formulate budget requests in the newly implemented Budget Module; all requests are due by the end of January
MARCH-APRIL	The Budget Review Group reviews departmental requests and rank requests
FEBRUARY	Outside Agency Funding requests due to Office of Budget and Strategic Management



### Budget Review Phase

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

### Budget Review Group Process

The Budget Review is performed by County staff from various departments. The group 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:

- Administration
- Budget and Strategic Management
- Finance
- Human Resources
- Fleet
- Operational Services

### Recommended Budget

The group's submission and the Office of Budget and Strategic 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 Strategic 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 late 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
MAY	Administrator notifies department directors and elected/appointed officials of the recommended budget
JUNE	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 Strategic 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
JUNE	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.





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# BUDGET OVERVIEW

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# FY 2026 Budget Ordinance

## STATE OF SOUTH CAROLINA COUNTY COUNCIL FOR RICHLAND COUNTY ORDINANCE NO. 037-24-HR

An Ordinance to raise revenue, make appropriations, and adopt Fiscal Year (FY) 2026 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, 2025 will provide sufficient revenues for the operations of Richland County Government from July 1, 2025 through June 30, 2026 (FY 2026)

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 2025-2026 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
<b>General Fund</b>							
General Fund Operating	\$237,126,117	\$8,589,123	\$4,000,000	\$249,715,240	\$128,979,685	\$19,011,831	\$247,991,516
General Fund Capital	\$0	\$0	\$6,275,685	\$6,275,685	\$7,999,409	\$0	\$7,999,409
<b>General Fund</b>	<b>\$237,126,117</b>	<b>\$8,589,123</b>	<b>\$10,275,685</b>	<b>\$255,990,925</b>	<b>\$236,979,094</b>	<b>\$19,011,831</b>	<b>\$255,990,925</b>
<b>Special Revenue</b>							
Victim's Assistance	\$160,000	\$1,207,901	\$0	\$1,367,901	\$1,367,901	\$0	\$1,367,901
Tourism Development	\$1,477,000	\$0	\$0	\$1,477,000	\$1,263,428	\$213,572	\$1,477,000
Temporary Alcohol Permits	\$100,000	\$0	\$26,502	\$126,502	\$126,502	\$0	\$126,502
Emergency Telephone System	\$2,700,000	\$3,556,442	\$1,403,300	\$7,659,742	\$7,482,915	\$176,827	\$7,659,742
Fire Service	\$33,929,482	\$0	\$4,526,311	\$38,455,793	\$34,105,153	\$4,350,640	\$38,455,793
Stormwater Management	\$4,170,000	\$0	\$1,142,802	\$5,312,802	\$5,099,252	\$213,550	\$5,312,802
Conservation Commission Fund	\$1,102,000	\$143,988	\$1,936,592	\$3,182,580	\$3,135,909	\$46,671	\$3,182,580
Neighborhood Redevelopment Fund	\$1,102,000	\$0	\$0	\$1,102,000	\$1,060,496	\$41,504	\$1,102,000
Hospitality Tax	\$11,538,041	\$0	\$2,887,996	\$14,426,037	\$9,435,187	\$4,990,850	\$14,426,037
Accommodation Tax	\$690,000	\$0	\$141,258	\$831,258	\$682,400	\$148,858	\$831,258
Title IVD - Sheriff's Fund	\$30,000	\$36,499	\$0	\$66,499	\$66,499	\$0	\$66,499
Title IV - Family Court	\$1,317,212	\$134,474	\$0	\$1,451,686	\$1,451,686	\$0	\$1,451,686
Road Maintenance Fee	\$6,635,621	\$0	\$5,263,310	\$11,898,931	\$11,341,604	\$557,327	\$11,898,931
Public Defender	\$2,309,184	\$4,817,495	\$0	\$7,126,679	\$7,126,679	\$0	\$7,126,679
Transportation Tax	\$105,917,863	\$0	\$160,000,000	\$265,917,863	\$3,126,202	\$262,791,661	\$265,917,863
Mass Transit	\$0	\$28,388,195	\$0	\$28,388,195	\$28,388,195	\$0	\$28,388,195
School Resource Officers	\$6,860,847	\$1,473,830	\$0	\$8,334,677	\$7,716,917	\$617,760	\$8,334,677
Economic Development	\$6,050,357	\$1,102,000	\$0	\$7,152,357	\$5,406,952	\$1,745,405	\$7,152,357
Affordable Housing	\$0	\$4,305,429	\$0	\$4,305,429	\$4,305,429	\$0	\$4,305,429
Child Fatality Review	\$35,000	\$0	\$0	\$35,000	\$35,000	\$0	\$35,000
<b>Special Revenue Total</b>	<b>\$186,124,607</b>	<b>\$45,166,253</b>	<b>\$177,328,071</b>	<b>\$408,618,931</b>	<b>\$132,724,306</b>	<b>\$275,894,625</b>	<b>\$408,618,931</b>
<b>Debt Service</b>							
General Debt Service (Current and Upcoming)	\$23,322,452	\$0	\$0	\$23,322,452	\$23,322,452	\$0	\$23,322,452
Fire Bonds 2018B 1,500,000	\$547,950	\$0	\$0	\$547,950	\$547,950	\$0	\$547,950
RFC-IP Revenue Bond 2019	\$0	\$1,601,381	\$0	\$1,601,381	\$1,601,381	\$0	\$1,601,381
Hospitality Refund 2013A B/S	\$0	\$1,490,850	\$0	\$1,490,850	\$1,490,850	\$0	\$1,490,850
East Richland Public Svc Dist.	\$809,320	\$0	\$0	\$809,320	\$809,320	\$0	\$809,320
Recreation Commission Debt Svc	\$3,067,430	\$0	\$0	\$3,067,430	\$3,067,430	\$0	\$3,067,430
Riverbanks Zoo Debt Service	\$5,506,989	\$0	\$0	\$5,506,989	\$5,506,989	\$0	\$5,506,989
School District 1 Debt Service (Current & Upcoming)	\$62,662,900	\$0	\$0	\$62,662,900	\$62,662,900	\$0	\$62,662,900
School District 2 Debt Service	\$67,172,352	\$0	\$0	\$67,172,352	\$67,172,352	\$0	\$67,172,352
Transportation Debt Service	\$0	\$14,435,500	\$0	\$14,435,500	\$14,435,500	\$0	\$14,435,500
<b>Debt Service Total</b>	<b>\$163,089,393</b>	<b>\$17,527,731</b>	<b>\$0</b>	<b>\$180,617,124</b>	<b>\$180,617,124</b>	<b>\$0</b>	<b>\$180,617,124</b>
<b>Enterprise Funds</b>							
Solid Waste Enterprise Fund	\$49,157,978	\$0	\$2,000,000	\$51,157,978	\$49,572,196	\$1,585,782	\$51,157,978
Richland County Utilities	\$15,906,209	\$0	\$0	\$15,906,209	\$14,326,578	\$1,579,631	\$15,906,209
Hamilton-Owens Airport Operating	\$315,000	\$0	\$470,971	\$785,971	\$735,148	\$50,823	\$785,971
<b>Enterprise Funds Total</b>	<b>\$65,379,187</b>	<b>\$0</b>	<b>\$2,470,971</b>	<b>\$67,850,158</b>	<b>\$64,633,922</b>	<b>\$3,216,236</b>	<b>\$67,850,158</b>
<b>Millage Agencies</b>							
Richland County Recreation Commission	\$18,812,400	\$0	\$0	\$18,812,400	\$18,812,400	\$0	\$18,812,400
Columbia Area Mental Health	\$2,941,200	\$0	\$0	\$2,941,200	\$2,941,200	\$0	\$2,941,200
Public Library	\$36,051,920	\$0	\$0	\$36,051,920	\$36,051,920	\$0	\$36,051,920
Riverbanks Zoo	\$1,522,400	\$0	\$0	\$1,522,400	\$1,522,400	\$0	\$1,522,400
Midlands Technical College	\$8,464,300	\$0	\$0	\$8,464,300	\$8,464,300	\$0	\$8,464,300
Midlands Tech Capital/Debt Service	\$4,508,000	\$0	\$0	\$4,508,000	\$4,508,000	\$0	\$4,508,000
School District One	\$273,866,034	\$0	\$0	\$273,866,034	\$273,866,034	\$0	\$273,866,034
School District Two	\$197,863,633	\$0	\$0	\$197,863,633	\$197,863,633	\$0	\$197,863,633
<b>Millage Agencies Total</b>	<b>\$544,029,887</b>	<b>\$0</b>	<b>\$0</b>	<b>\$544,029,887</b>	<b>\$544,029,887</b>	<b>\$0</b>	<b>\$544,029,887</b>
<b>Grand Total</b>	<b>\$1,195,749,190</b>	<b>\$71,283,107</b>	<b>\$190,074,727</b>	<b>\$1,457,107,024</b>	<b>\$1,158,984,332</b>	<b>\$298,122,692</b>	<b>\$1,457,107,024</b>



**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, and SECTION 18, 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 Annual Comprehensive 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.

**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 2025. 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 17, 2025 meeting, Richland County Council approved an increase in the Solid Waste rates effective July 1, 2025 (FY2026). The new rates for curbside, as approved, are as follows:

- Solid Waste Rates FY2026:
- Residential Curbside \$399.46
  - Backyard Pickup \$719.03

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- Disability Backyard Service - \$399.46
- Commercial Curbside Service - \$798.92
- Rollcart Initial Setup Fee - \$75.00
- C&D Disposal @ Richland County Landfill-\$28.88 per ton (Waste must originate in RC)
- Yard/Land Clearing Debris/Dirt-\$28.88 per ton
- Brown Goods/Bulk Items-\$28.88 per ton
- Metal and Appliances-\$28.88 per ton
- Mattress/Box Spring – No Charge for Richland County Residents (Limit 2 per day. Mattress + box spring are 1)
- Mattress/Box Spring Commercial - \$368.56 per ton
- Tires Commercial - \$1.50 each or \$150 per ton
- Residential Tire with proper identification – No Charge (Limit 4 per day)
- Residential Electronic Waste (Up to 5 electronic items per day) – No Charge
- Commercial Electronic Waste, Landfill Only - \$1.15 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, No Charge for Richland County residents. (Up to 5 cans of any size per day)
- Commercial Latex Paint - \$1.15 per lb.

**SECTION 17.** During its June 17, 2025 meeting, Richland County Council approved an increase in the Utilities' fees for water effective July 1, 2025 (FY 2026). New fees, as approved, are as follows:

1st 1,000 gallons	\$23.00
Minimum base charge standard meter	
Fire Hydrant Fee	\$8.00
Next 8,000 gallons	\$5.65/1000 gallons
Next 10,000 gallons	\$5.29/1000 gallons
Next 11,000 gallons	\$4.98/1000 gallons
Next 30,000 gallons	\$4.69/1000 gallons
Next 60,000 gallons	\$4.69/1000 gallons

**SECTION 18.** During its June 17, 2025 meeting, Richland County Council approved an increase in the Utilities' fees for sewer effective July 1, 2025 (FY 2026). New fees, as approved, are as follows:

Sewer Rates:  
FY2026: \$77.91

**SECTION 19. Conflicting Ordinances Repealed.** All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**SECTION 20. 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 21. Effective Date.** This Ordinance shall become effective July 1, 2025.

Richland County Council

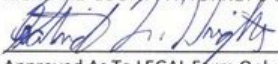
By:   
Jessica Mackey, Chair  
Richland County Council

Attest this 17<sup>th</sup> day of

June, 2025

  
Anette A. Kyrlo  
Clerk of Council

RICHLAND COUNTY ATTORNEY'S OFFICE

  
Approved As To LEGAL Form Only.  
No Opinion Rendered As To Content.

First Reading: FY 2026 – May 6, 2025  
Public Hearing: FY 2026 – May 22, 2025  
Second Reading: FY 2026 – June 5, 2025  
Third Reading: FY 2026 – June 17, 2025

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# Executive Overview

## Guiding Principles

FY 2026 serves as the blueprint for the County to achieve its mission of providing excellent, effective, and efficient constituent services. The following County Council priorities directed the development of FY 2026:

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 of 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. Columbia Area Development Partnership (CADP), 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 2026 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 2026 totals \$1,457,107,024

Below is a breakdown of the projected total County revenue as compared to total County expenditures for FY 2026 by source category.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND	\$203,687,654	\$231,633,738	\$255,990,925	10.52%
SPECIAL REVENUE	\$257,458,200	\$231,870,365	\$408,618,931	76.23%
DEBT SERVICE	\$179,157,309	\$175,344,171	\$180,617,124	3.01%
ENTERPRISE FUNDS	\$56,295,576	\$71,261,909	\$67,850,158	-4.79%
MILLAGE AGENCIES	\$485,687,561	\$536,380,277	\$544,029,887	1.43%
TOTAL	\$1,182,286,300	\$1,246,490,460	\$1,457,107,024	16.90%

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 2025 by source category.

FY2026 Annual Budget					
\$878,531,657 Property & Other Taxes		\$71,304,307 Other Financing Sources		\$38,830,134 Intergovernmental	
	\$16,213,789 Licenses & Permits		\$1,631,796 Fees & Fines		\$106,027,863 Transportation Tax
\$38,520,463 Fees in Lieu of Taxes		\$26,095,455 Charges for Services		\$247,437,985 Operating Revenue	\$9,291,930 Interest
			Total Revenues \$1,457,107,024		
			Total Expenditures \$1,457,107,024		
\$544,029,887 Millage Agencies		\$408,618,931 Special Revenue Fund			\$67,850,157 Enterprise Funds
Richland County Recreation Commission		Victim's Rights	Title IVD - Sheriff's Fund		Solid Waste
Columbia Area Mental Health		Tourism Development	Title IV - Family Court		Utilities
Richland County Public Library	\$255,990,925 General Fund	Temporary Alcohol Permits	Road Maintenance Fee	\$180,617,124 Debt Service Fund	Hamilton-Owens Airport
Riverbanks Zoo		Emergency Telephone System	Public Defender		
Midlands Technical College		Fire Service	Transportation Tax		
School District One		Stormwater Management	Mass Transit		
School District Two		Conservation Commission Fund	School Resource Officers		
		Neighborhood Redevel. Fund	Economic Development		
		Hospitality Tax	Affordable Housing		
		Accommodation Tax	Child Fatality Review		



#### **FY 2026 Appropriated Budget Compared to FY 2025 Appropriated Budget**

- Total appropriated expenditures for 2026 are \$1.457 billion or a 16.9% increase from 2025 total appropriated expenditures. The largest increases were in the enterprise funds and special revenue funds, specifically utilities, transportation tax, mass transit and hospitality tax. The revenue related to the transportation tax, mass transit and hospitality tax funds is directly tied to the 1% or 2% sales tax on goods, which has increased significantly with inflation over the last few years.
- General Fund appropriated expenditures for 2026 are \$256 million or a 10.5 percent (\$24.4 million) increase from 2025 appropriated expenditures. The significant increase is due to the necessary expenses of Richland County Public Safety, namely the Sheriff's department and the Alvin S. Glenn Detention Center.
- Special Revenue appropriated expenditures for 2026 are \$408.6 million or a 76.2 percent (\$176.7 million) increase from 2025 appropriated expenditures. The significant increase is due largely to the Transportation department increasing the number of active Penny Tax projects.
- Enterprise Funds appropriated expenses for 2026 are \$67.9 million or a 4.8 percent (\$3.4 million) decrease from 2025 appropriated expenses. Water and Sewer fees were raised to the cost to serve customers. Additionally, the Solid Waste department has been approved to implement a new fee schedule with raised rates.

# 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. Since the original adoption, the County Council has reviewed and modified the plan each January at the annual Council Retreat. The latest modification took place in January 2024 and was approved by County Council in regular session on February 13, 2024.

The Richland County 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 Reevaluate strategic plan and adjust as needed
- 1.4 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 through public engagement and communication on County wins
- 5.2 Foster positive public engagement with constituents and create opportunities to allow us to “tell our own story”
- 5.3 Develop a community engagement plan
- 5.4 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

Progress on the County's strategic plan can be tracked on our public dashboard linked below.

Richland County Public Dashboard [↗](#)





# Priorities & Issues

## FY 2026 HIGHLIGHTS

**Fund Balance Strength:** FY 2026 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 modest 17% increase for FY 2026 at \$1,457,107,024 for all appropriable funds. General fund appropriations were \$255,990,925, a budgeted increase of 10.5% over FY 2025. The general fund FY 2026 budget projected expenditures over estimated revenue of \$10,275,685. The use of fund balance approved by County Council was primarily for capital projects that were already assigned from the fund balance in previous years. The County exercised extreme prudence in its budgeting analysis and preparation to ensure the essential functions of government would be carried out 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 year 3 of 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. The estimated total cost for the step program implementation for FY 2026 is \$2,020,096. 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 increased utility and solid waste rates to be able to maintain current operations as well as make facility and operational improvements. Additionally, County Council appropriated \$1,512,560 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 2026 – FY 2030 with total appropriated expenditures of \$242,371,782.
- **Columbia Area Development Partnership:** 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 McEntire Produce, Schneider Electric, US Brick, and Pontiac Solar LLC.

## Personnel Changes

The FY 2026 Budget created twelve (12) new full-time equivalent positions, including the following:

<u>Department</u>	<u>Name of Position</u>	<u># of FTE Positions</u>
Airport	Airport Coordinator	1
Business Service Center	Revenue Inspector	1
C&D Landfill	Landfill Operator	1
Human Resources	Class & Compensation Analyst	1
Human Resources	Training Manager	1
Information Technology	Chief Information Security Officer	1
Public Defender	Investigator II	1
Solicitor	Assistant Solicitor	1
Transportation	Right of Way Agent	1
Transportation	Right of Way Manager	1
Transportation	Project Manager IV	2

The table below shows personnel comparisons and authorized positions.

	<u>DESCRIPTION</u>	<u>FY24 (ACT.)</u>	<u>FY25 (ACT.)</u>	<u>FY26 (BUD.)</u>
<b>GENERAL FUND</b>				
	COUNCIL SERVICES	15	16	16
	LEGISLATIVE DELEGATION	8	8	8
	MASTER IN EQUITY	5	5	5
	PROBATE JUDGE	21	21	21
	MAGISTRATES	48	48	48
	SOLICITOR	66	68	69
	CLERK OF COURT	67	67	67
	COUNTY ADMINISTRATOR	9	9	9
	PUBLIC INFORMATION	7	7	7
	RISK MANAGEMENT	11	11	11
	OMBUDSMAN	11	11	11
	COUNTY ATTORNEY	10	10	10
	GOVERNMENT & COMMUNITY SERVICES	4	4	4
	BOARD OF ELECTIONS AND VOTER REGISTRATION	16	16	16
	AUDITOR	23	23	23
	TREASURER	21	21	21
	TAXES AT TAX SALE	8	8	8
	BUSINESS SERVICE CENTER	7	7	8
	ASSESSOR	38	39	39
	BUDGET	8	7	7
	FINANCE	20	20	20
	PROCUREMENT	8	8	8
	OFFICE OF SMALL BUSINESS OPPORTUNITIES	5	5	5
	CASA	21	21	21
	GRANTS	2	3	3
	REGISTER OF DEEDS	13	13	13
	HUMAN RESOURCES	15	15	17
	CENTRAL SERVICES	5	5	5
	COURT ADMINISTRATION	36	36	36
	INFORMATION TECHNOLOGY	50	50	51
	SHERIFF	537	539	539
	SHERIFF - SPECIAL DUTY	4	4	4
	ALVIN S GLENN DETENTION CENTER	336	335	330
	ALVIN S GLENN DETENTION CENTER - COMPLIANCE	-	-	5
	EMERGENCY SERVICES	8	10	10
	EMERGENCY MEDICAL SERVICES	213	212	212
	PLANNING AND DEVELOPMENT SERVICES	20	20	18





	BUILDING INSPECTIONS	28	28	28
	CORONER	28	28	28
	PUBLIC WORKS ADMINISTRATION	8	8	8
	OPERATIONAL SERVICES	4	4	-
	ENGINEERING DIVISION	3	3	3
	NEW DEVELOPMENT	6	6	7
	ANIMAL CARE	13	13	18
	FACILITIES AND GROUNDS MAINTENANCE	52	52	51
	VECTOR CONTROL	5	5	-
	CONSERVATION	3	3	3
<b><u>TOTAL GENERAL FUND</u></b>		<b>1846</b>	<b>1852</b>	<b>1852</b>
<b>SPECIAL REVENUE FUND</b>				
	VICTIMS ASSISTANCE	18	18	18
	TEMPORARY ALCOHOL PERMIT	1	1	1
	EMERGENCY TELEPHONE SYSTEM	8	8	8
	FIRE SERVICE	21	21	21
	STORMWATER	21	21	21
	CONSERVATION COMMISSION	3	3	3
	NEIGHBORHOOD REDEVELOPMENT	3	4	5
	TITLE IV D CIVIL PROCESS	1	1	1
	ROAD MAINTENANCE	67	73	73
	PUBLIC DEFENDER	69	69	70
	TRANSPORTATION	18	18	22
	SCHOOL RESOURCE OFFICERS	79	79	79
	ECONOMIC DEVELOPMENT	7	7	7
	COUNTY-WIDE GRANTS	60	59	56
<b><u>TOTAL SPECIAL REVENUE FUND</u></b>		<b>376</b>	<b>382</b>	<b>387</b>
<b>ENTERPRISE FUND</b>				
	SOLID WASTE	56	55	56
	UTILITIES	37	38	38
	AIRPORT	1	2	3
<b><u>TOTAL ENTERPRISE FUND</u></b>		<b>94</b>	<b>95</b>	<b>97</b>
<b><u>TOTAL AUTHORIZED POSITIONS</u></b>		<b>2316</b>	<b>2329</b>	<b>2336</b>

## Fund Balances

Fund #	Fund Description	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020
<b>General Fund:**</b>						
1100	Nonspendable	\$616,163	\$879,340	\$645,245	\$722,266	\$957,737
1100	Committed	\$10,876,130	\$13,727,656	\$4,076,130	\$5,481,451	\$8,311,165
1100	Assigned	\$44,825,926	\$34,686,668	\$33,518,957	\$14,694,699	\$15,667,583
1100	Restricted	\$-	\$-	\$-	\$-	\$-
1100	Unassigned***	\$41,004,245	\$43,569,711	\$43,140,043	\$41,693,244	\$43,537,959
	<b>Total General Fund</b>	<b>\$ 97,322,464</b>	<b>\$ 92,863,375</b>	<b>\$81,380,375</b>	<b>\$62,591,660</b>	<b>\$68,474,444</b>
<b>Special Revenue (Deficit):</b>						
1200	Federal State and Local Grants	\$(6,373,767)	\$(7,544,198)	\$(2,865,599)	\$(1,803,403)	\$(5,370,599)
1201	Victims' Rights	\$(1,242,324)	\$(1,083,110)	\$(1,077,992)	\$(1,035,419)	\$(801,714)
1202	Community Development Grants	\$232,077	\$239,648	\$185,647	\$185,284	\$175,711
1203	Tourism Development	\$2,056,975	\$1,213,530	\$574,583	\$456,593	\$453,065
1204	Temporary Alcohol Permits	\$545,084	\$592,438	\$552,871	\$586,777	\$561,969
1205	Emergency Telephone	\$4,104,465	\$3,148,859	\$3,314,494	\$4,366,065	\$6,242,688
1206	Fire Service	\$14,925,985	\$15,664,524	\$13,757,539	\$8,864,750	\$9,142,038
1207	Forfeiture	\$862,607	\$532,725	\$497,910	\$476,526	\$438,107
1208	Stormwater Management	\$12,097,190	\$10,205,614	\$8,273,938	\$7,562,430	\$7,402,967
1209	Conservation Commission	\$3,771,661	\$3,372,829	\$2,871,739	\$2,811,935	\$2,282,888
1210	Neighborhood Development	\$5,259,628	\$4,715,728	\$4,212,866	\$3,797,526	\$3,074,893
1211	Hospitality Tax	\$18,209,393	\$16,787,884	\$15,245,270	\$13,314,942	\$12,939,841
1212	Accommodations Tax	\$547,834	\$655,450	\$411,310	\$(48,550)	\$(102,533)
1213	Title IV-D	\$(159,712)	\$(118,443)	\$(96,425)	\$(86,357)	\$(40,188)
1214	Drug Court Program	\$137,198	\$137,198	\$137,198	\$137,198	\$137,198
1216	Road Maintenance Fee	\$5,742	\$34,782	\$12,137,497	\$11,299,115	\$10,809,109
1224	Public Defender	\$14,265,560	\$241,919	\$241,919	\$241,919	\$(18,327)
1225	Recovery Grant	\$241,919	\$(635,650)	\$(561,714)	\$(633,737)	\$-
	Transportation Tax (1230 & 1231)	\$(1,123,066)	\$267,212,614	\$216,850,473	\$190,791,773	\$135,823,775
1232	SRO	\$320,751,470	\$337,271	\$337,271	\$337,271	\$(164,993)
1233	Sale of Mitigation Credits	\$499,605	\$6,378,328	\$2,055,878	\$1,693,867	\$968,514
1240	Economic Development	\$9,478,588	\$5,042,763	\$3,886,463	\$2,745,048	\$5,050,735
1250	CDBG Disaster Recovery	\$(1,519,314)	\$(2,951,978)	\$-	\$-	\$-
	<b>Total Special Revenue</b>	<b>\$404,268,061</b>	<b>\$337,938,597</b>	<b>\$280,943,136</b>	<b>\$246,061,553</b>	<b>\$189,005,144</b>
<b>Enterprise - Unrestricted:</b>						
2101	Solid Waste	\$(8,011,225)	\$(12,902,656)	\$(15,067,481)	\$(17,016,788)	\$(17,145,407)
2110	Broad River	\$23,088,246	\$19,383,908	\$13,904,198	\$8,997,889	\$3,606,762
2170	Airport	\$1,030,064	\$1,131,272	\$1,090,470	\$983,923	\$692,347
	<b>Total Enterprise</b>	<b>\$16,107,085</b>	<b>\$7,612,524</b>	<b>\$(72,813)</b>	<b>\$(7,034,976)</b>	<b>\$(12,846,298)</b>

\*\* 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.



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# FUND SUMMARIES

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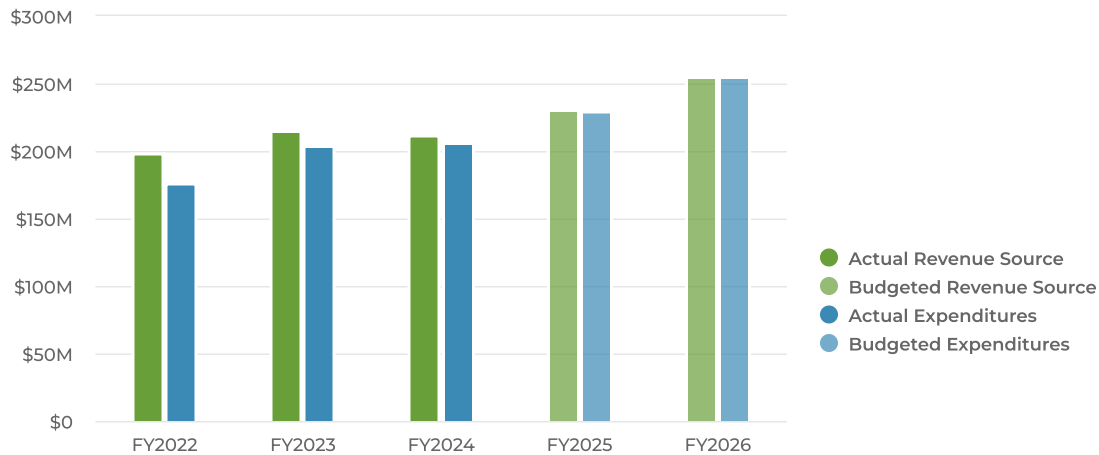


## General Fund

The General Fund is used to account for all revenues and expenditures applicable to general operations of the City and is used to record all financial transactions not required to be accounted for in other funds. It accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City, such as general government expenditures, public safety, public works, and health and social services.

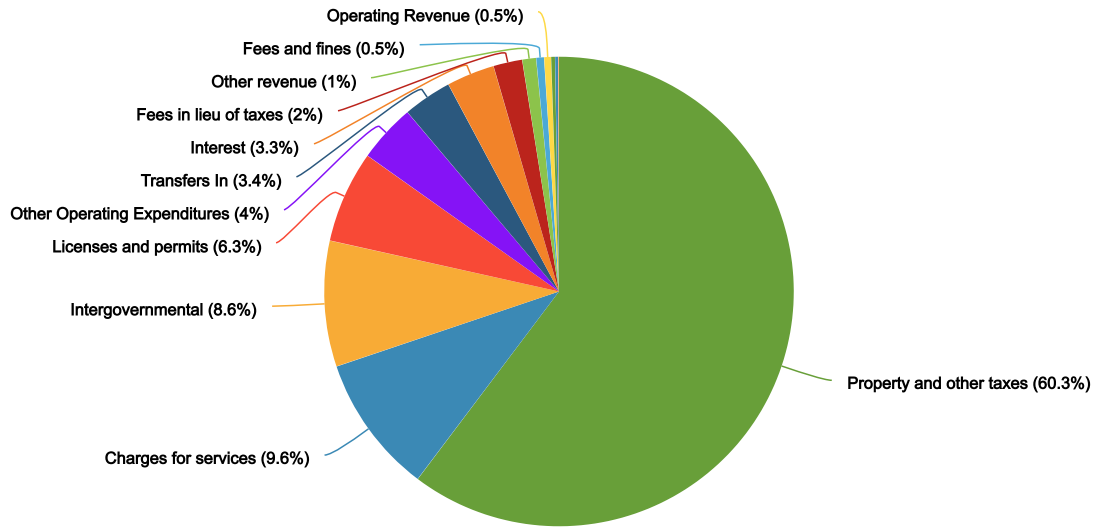
### Summary

Richland County Government is projecting \$255.99M of revenue in FY2026, which represents a 10.5% increase over the prior year. General Fund revenue projections include a 5-mil property tax increase in the FY 2026 budget

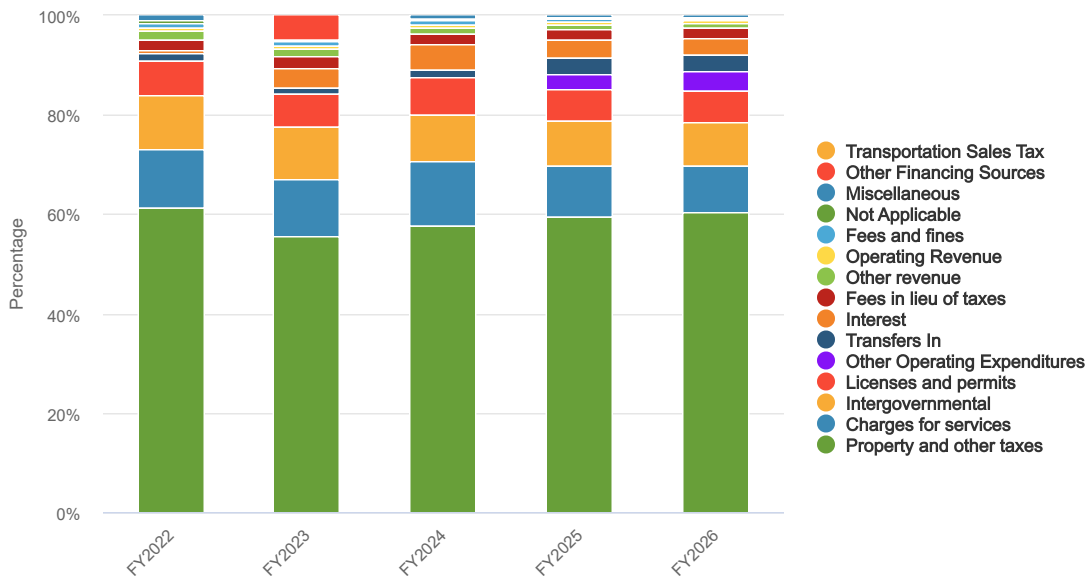


# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$122,319,764	\$138,010,107	\$154,313,935	11.8%
Fees in lieu of taxes	\$4,708,813	\$4,974,583	\$5,087,815	2.3%
Other revenue	\$2,464,354	\$2,390,846	\$2,455,355	2.7%
Intergovernmental	\$19,857,546	\$21,115,120	\$22,135,717	4.8%

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Licenses and permits	\$15,834,867	\$15,121,389	\$16,211,789	7.2%
Fees and fines	\$1,390,272	\$1,554,483	\$1,380,135	-11.2%
Transportation Sales Tax	\$80,943	\$106,250	\$110,000	3.5%
Charges for services	\$27,489,460	\$23,073,065	\$24,468,243	6%
Operating Revenue	\$1,399,337	\$1,487,981	\$1,240,309	-16.6%
Interest	\$10,597,531	\$7,891,699	\$8,489,760	7.6%
Miscellaneous	\$1,331,573	\$530,338	\$529,735	-0.1%
Transfers In	\$3,525,000	\$8,286,209	\$8,589,123	3.7%
Other Financing Sources	\$114,789	\$21,200	\$21,200	0%
Other Operating Expenditures	\$0	\$6,388,346	\$10,275,685	60.9%
Not Applicable	\$698,714	\$682,124	\$682,124	0%
<b>Total Revenue Source:</b>	<b>\$211,812,962</b>	<b>\$231,633,739</b>	<b>\$255,990,925</b>	<b>10.5%</b>

# Expenditures by Function

Budgeted expenditures are projected to be \$255.99M in FY2026, a 10.5% increase over the FY2025 adopted amount. Personnel costs, including salaries and additional benefits, constitute 61.7% of the total General Fund expenses, which amount to \$157.87 million dollars. A 2.5% performance-based base wage increase is included in the approved FY 2026 budget.

## General Government

The following operating units fall under the direct supervision of the County Council, representing the "Core" County Government: Council Services, County Attorney, County Administrator, and the county departments reporting to the County Administrator. These departments include Administration, Community Development and Planning, Emergency Services, Human Resources, Operational Services, Animal Care, Budget, Finance, and Information Technology.

## Public Safety

The largest expenditure category in the County is Public Safety which consists of the Sheriff, Detention Center, Emergency Services, Planning, Building Inspections, Coroner and Animal Care departments.

## 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, and Facilities & Grounds.

## Health and Social Services

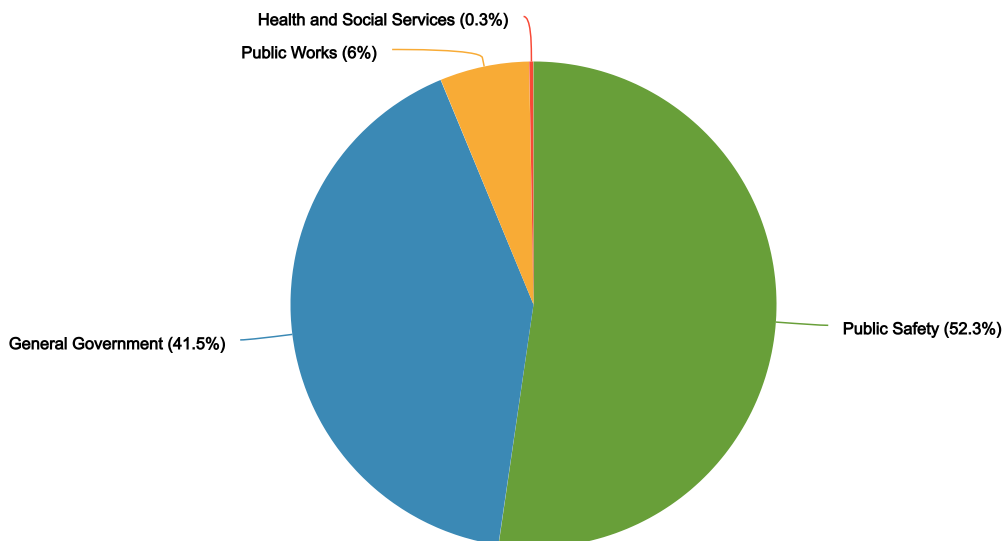
The South Carolina Code of Laws mandates levels of funding to state-mandated agencies: Department of Social Services, Medicaid, and the County's Health Department.

## Capital Outlay

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

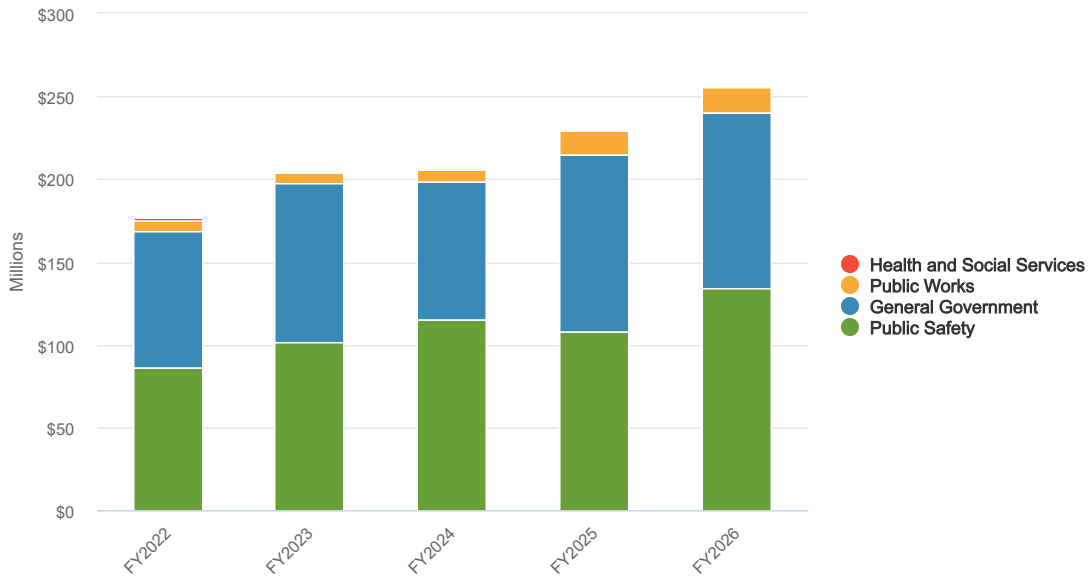
For the fiscal year 2026, Capital Outlay totals \$7,999,409. This amount is already included in the major categories shown above.

**Budgeted Expenditures by Function**





## Budgeted and Historical Expenditures by Function

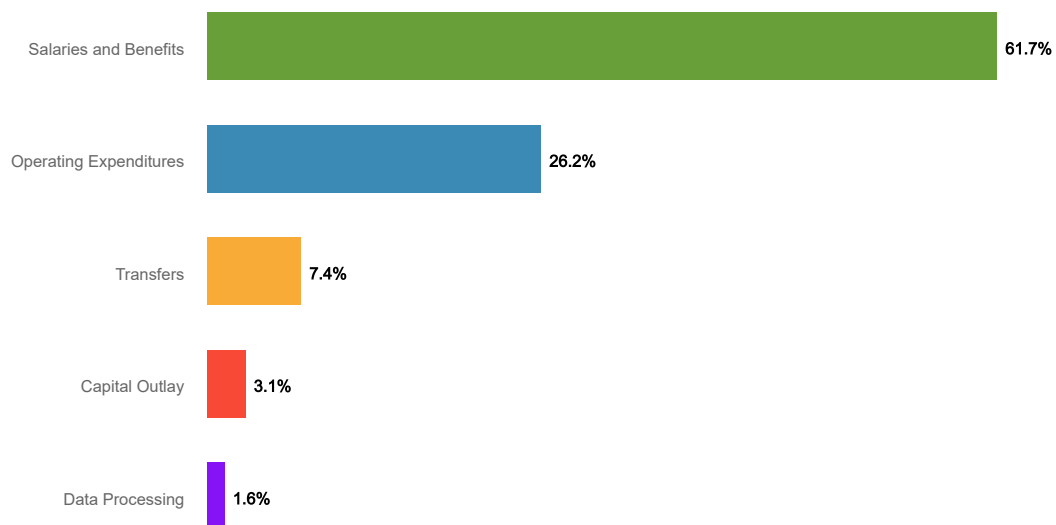


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
General Government				
Transfers	\$9,916,466	\$15,119,809	\$19,011,831	25.7%
Salaries and Benefits	\$52,755,809	\$69,288,200	\$60,857,651	-12.2%
Operating Expenditures	\$18,397,568	\$17,986,029	\$21,155,378	17.6%
Data Processing	\$2,031,117	\$3,282,939	\$3,902,513	18.9%
Capital Outlay	\$751,547	\$802,314	\$1,223,314	52.5%
Other Disbursements	\$9,411	\$0	\$0	0%
<b>Total General Government:</b>	<b>\$83,861,917</b>	<b>\$106,479,292</b>	<b>\$106,150,687</b>	<b>-0.3%</b>
Public Safety				
Salaries and Benefits	\$79,066,988	\$78,415,595	\$92,861,509	18.4%
Operating Expenditures	\$35,378,984	\$29,433,165	\$40,442,663	37.4%
Data Processing	\$36,165	\$50,165	\$62,730	25%
Capital Outlay	\$521,702	\$403,075	\$526,095	30.5%
<b>Total Public Safety:</b>	<b>\$115,003,839</b>	<b>\$108,302,001</b>	<b>\$133,892,997</b>	<b>23.6%</b>
Public Works				
Salaries and Benefits	\$3,213,671	\$3,676,307	\$4,150,804	12.9%
Operating Expenditures	\$3,792,235	\$4,350,792	\$4,848,973	11.5%
Data Processing	\$1,465	\$4,730	\$4,730	0%
Capital Outlay	\$102,491	\$6,325,000	\$6,250,000	-1.2%
<b>Total Public Works:</b>	<b>\$7,109,863</b>	<b>\$14,356,830</b>	<b>\$15,254,506</b>	<b>6.3%</b>

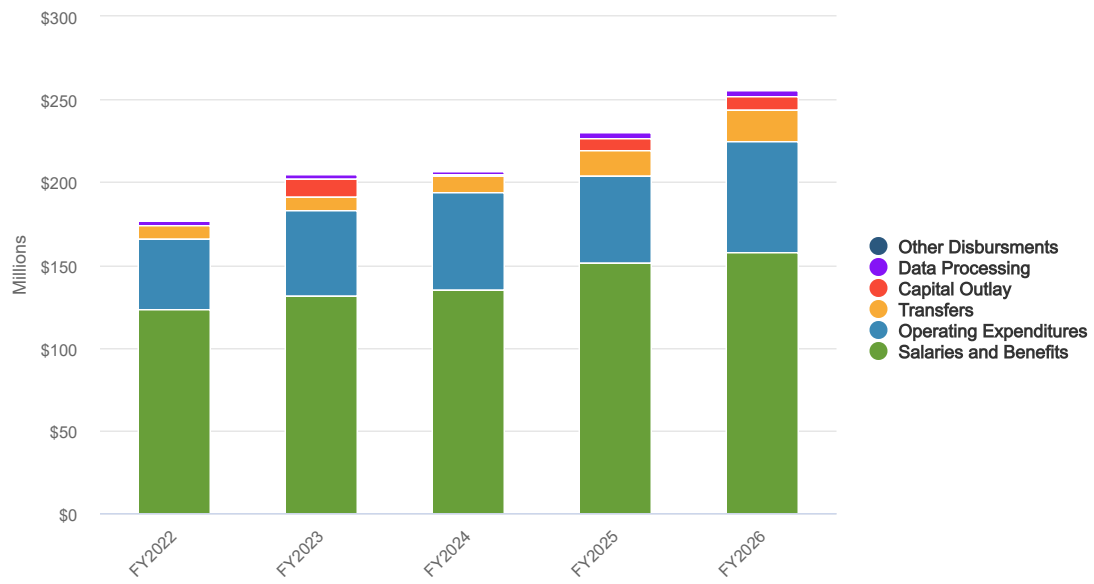
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Health and Social Services				
Salaries and Benefits	\$238,565	\$277,810	\$0	-100%
Operating Expenditures	\$791,324	\$795,455	\$692,734	-12.9%
Data Processing	\$0	\$7,350	\$0	-100%
<b>Total Health and Social Services:</b>	<b>\$1,029,889</b>	<b>\$1,080,615</b>	<b>\$692,734</b>	<b>-35.9%</b>
<b>Total Expenditures:</b>	<b>\$207,005,508</b>	<b>\$230,218,738</b>	<b>\$255,990,925</b>	<b>11.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



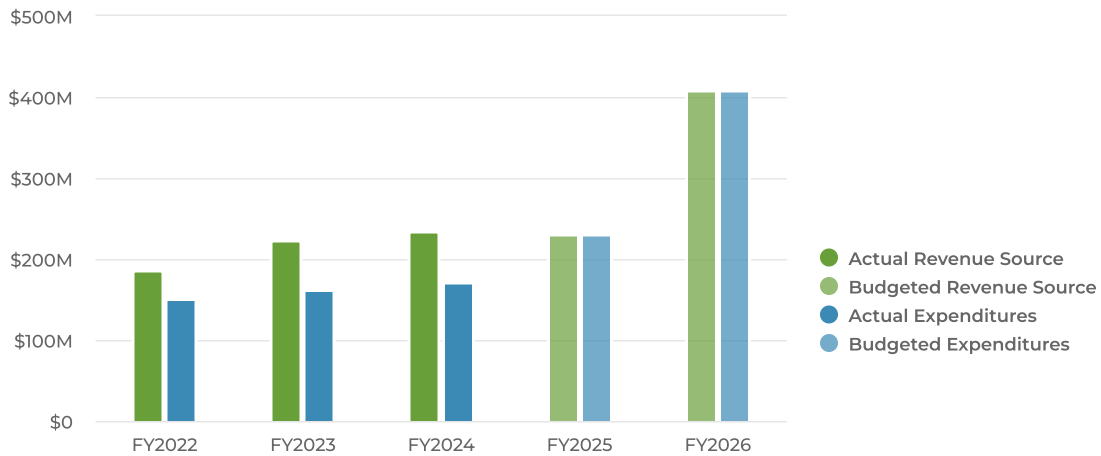


## Special Revenue

The County's Special Revenue Funds are budgeted at \$408,618,931 for Fiscal Year 2026. 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.

### Summary

Richland County Government is projecting \$408.62M of revenue in FY2026, which represents a 76.2% increase over the prior year. Budgeted expenditures are projected to increase by 76.2% or \$176.75M to \$408.62M in FY2026.



## Special Revenue Funds

Special Revenue Funds are used to account for specific revenue received which are restricted to expenditures for particular purposes (other than capital projects). The County has currently established the following Special Revenue Funds:

**Fire Service** – This fund accounts for revenues and expenditures of providing fire protection and safety education throughout the County. Property taxes are the major source of funding for this fund and are only levied against rural areas of the County that are provided with fire protection.

**Victims' Rights** – This fund accounts for surcharges and assessments collected from individuals convicted of certain crimes. The revenues are restricted to use in providing services to crime victims.

**Tourism Development** – This fund accounts for the three (3%) percent Tourism Development Fees imposed on all gross proceeds derived from the rental of accommodations within the unincorporated areas of the County. These funds, net of operational and administrative costs associated with the billing and collections thereof, are earmarked for defraying a portion of the costs of a new multipurpose convention conference center.

**Temporary Alcohol Permits** – This fund accounts for funds collected by the state from the sale of Sunday alcohol liquor licenses. The funds are restricted to use in accordance with State law.

**Emergency Telephone** – This fund accounts for tariff charges collected by the local telephone utility companies. The revenues can be used for equipment purchases and maintenance of the County's 911 Emergency phone system.

**Forfeiture** – This fund accounts for that portion of fines and forfeitures awarded to the County from adjudicated cases. These funds are restricted by state law for narcotics and drug enforcement programs of the County.

**Stormwater Management** – This fund accounts for revenues and expenditures associated with the County's stormwater management program.

**Conservation Commission** – This fund accounts for revenues and expenditures associated with the County's conservation program.

**Neighborhood Redevelopment** – This fund accounts for revenues and expenditures associated with the County's neighborhood redevelopment program.

**Hospitality Tax** – This fund accounts for revenue derived from county-wide fees on the sale of prepared food, admissions, and accommodations and is earmarked for tourism-related costs. 2% of all gross proceeds derived from the gross sales price of prepared meals and beverages sold in establishments and also on the gross sales price of sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer or wine.

**Accommodations Tax** – This fund accounts for revenues and expenditures associated with the County's accommodations tax and is earmarked for the promotion of tourism. South Carolina requires a 2% Accommodations Tax to be applied to rooms or spaces in your own home, hotels, condos, campgrounds, boarding houses, mobile home parks, lodgings, or sleeping accommodations of any kind that are rented to guests for less than 90 consecutive days.

**Road Maintenance** – This fund accounts for the revenues which are assessed on all motorized vehicles registered in the County. The funds are restricted for the maintenance and improvement of the County's road system and any associated costs.

**Other** – This fund accounts for certain minor programs of the County, including child-support enforcement receipts and payments and affordable housing.

**Public Defender** – This fund accounts for the expenditures associated with the County Public Defender's operations, which is partially funded from the General Fund.

**School Resource Officer** – This fund accounts for the revenue and expenditures related to School Resource Officer services provided to school districts in the County.

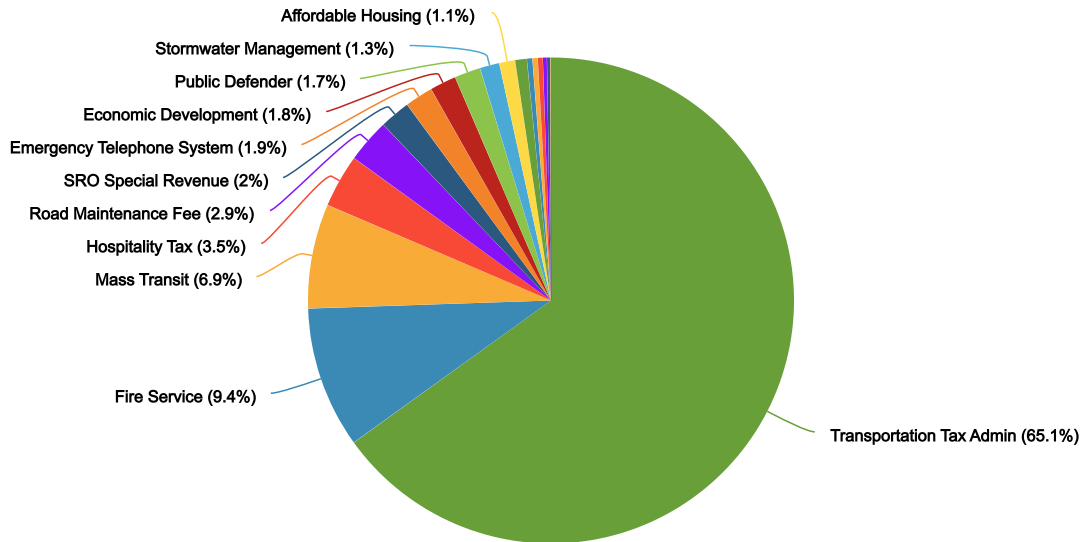
**Economic Development** – This fund accounts for the revenue and expenditures related to Economic Development growth provided to the County.

**Family Court** – This fund accounts for the federal funding and incentive payments for child support enforcement.



# Revenue by Fund

## 2026 Revenue by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Victim's Assistance				
Fees and fines	\$108,972	\$195,000	\$160,000	-17.9%
Charges for services	\$47,086	\$0	\$0	0%
Transfers In	\$945,289	\$1,212,504	\$1,207,901	-0.4%
<b>Total Victim's Assistance:</b>	<b>\$1,101,347</b>	<b>\$1,407,504</b>	<b>\$1,367,901</b>	<b>-2.8%</b>
Tourism Development				
Other revenue	\$1,423,810	\$1,325,000	\$1,425,000	7.5%
Licenses and permits	\$1,836	\$2,000	\$2,000	0%
Interest	\$55,159	\$5,000	\$50,000	900%
<b>Total Tourism Development:</b>	<b>\$1,480,805</b>	<b>\$1,332,000</b>	<b>\$1,477,000</b>	<b>10.9%</b>
Temporary Alcohol Permits				
Intergovernmental	\$67,300	\$111,947	\$100,000	-10.7%
Other Operating Expenditures	\$0	\$115,000	\$26,502	-77%
<b>Total Temporary Alcohol Permits:</b>	<b>\$67,300</b>	<b>\$226,947</b>	<b>\$126,502</b>	<b>-44.3%</b>
Emergency Telephone System				
Intergovernmental	\$3,225,006	\$3,465,057	\$2,700,000	-22.1%
Transfers In	\$3,556,442	\$3,556,442	\$3,556,442	0%
Other Operating Expenditures	\$0	\$762,050	\$1,403,300	84.1%
<b>Total Emergency Telephone System:</b>	<b>\$6,781,448</b>	<b>\$7,783,549</b>	<b>\$7,659,742</b>	<b>-1.6%</b>



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fire Service				
Property and other taxes	\$27,558,921	\$28,926,013	\$30,238,819	4.5%
Fees in lieu of taxes	\$1,159,631	\$1,130,188	\$1,181,481	4.5%
Other revenue	\$379,787	\$0	\$0	0%
Intergovernmental	\$3,720,528	\$2,473,800	\$2,509,182	1.4%
Interest	\$4	\$0	\$0	0%
Other Financing Sources	\$15,518	\$0	\$0	0%
Other Operating Expenditures	\$0	\$4,321,849	\$4,526,311	4.7%
<b>Total Fire Service:</b>	<b>\$32,834,389</b>	<b>\$36,851,850</b>	<b>\$38,455,793</b>	<b>4.4%</b>
Stormwater Management				
Property and other taxes	\$4,013,785	\$3,938,688	\$3,962,548	0.6%
Fees in lieu of taxes	\$173,470	\$155,112	\$207,452	33.7%
Interest	\$1	\$0	\$0	0%
Other Operating Expenditures	\$0	\$183,741	\$1,142,802	522%
<b>Total Stormwater Management:</b>	<b>\$4,187,256</b>	<b>\$4,277,541</b>	<b>\$5,312,802</b>	<b>24.2%</b>
Conservation Commission Fund				
Property and other taxes	\$942,892	\$965,620	\$1,068,819	10.7%
Fees in lieu of taxes	\$29,309	\$28,380	\$33,181	16.9%
Other revenue	\$875	\$0	\$0	0%
Interest	\$125	\$0	\$0	0%
Transfers In	\$25,299	\$143,988	\$143,988	0%
Other Operating Expenditures	\$0	\$1,470,564	\$1,936,592	31.7%
<b>Total Conservation Commission Fund:</b>	<b>\$998,500</b>	<b>\$2,608,552</b>	<b>\$3,182,580</b>	<b>22%</b>
Child Fatality Review				
Intergovernmental	\$34,783	\$35,000	\$35,000	0%
<b>Total Child Fatality Review:</b>	<b>\$34,783</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>
Neighborhood Redevelopment				
Property and other taxes	\$942,892	\$965,620	\$1,068,818	10.7%
Fees in lieu of taxes	\$29,309	\$28,380	\$33,182	16.9%
Interest	\$0	\$0	\$0	0%
<b>Total Neighborhood Redevelopment:</b>	<b>\$972,201</b>	<b>\$994,000</b>	<b>\$1,102,000</b>	<b>10.9%</b>
Hospitality Tax				
Property and other taxes	\$95,764	\$34,597	\$99,457	187.5%
Other revenue	\$10,456,813	\$10,207,825	\$11,238,584	10.1%
Interest	\$459,668	\$200,000	\$200,000	0%
Other Operating Expenditures	\$0	\$3,555,182	\$2,887,996	-18.8%
<b>Total Hospitality Tax:</b>	<b>\$11,012,244</b>	<b>\$13,997,604</b>	<b>\$14,426,037</b>	<b>3.1%</b>
Title IV - Family Court				





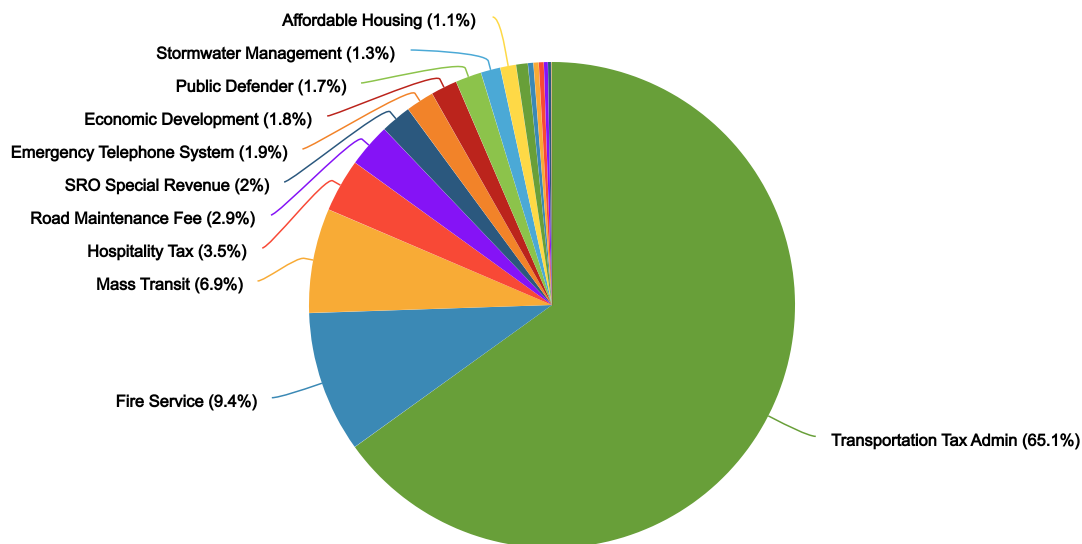
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Charges for services	\$0	\$1,101,701	\$1,317,212	19.6%
Transfers In	\$0	\$324,015	\$134,474	-58.5%
<b>Total Title IV - Family Court:</b>	<b>\$0</b>	<b>\$1,425,716</b>	<b>\$1,451,686</b>	<b>1.8%</b>
Accommodation Tax				
Property and other taxes	\$612,384	\$640,000	\$665,000	3.9%
Interest	\$35,271	\$0	\$25,000	N/A
Other Operating Expenditures	\$0	\$135,000	\$141,258	4.6%
<b>Total Accommodation Tax:</b>	<b>\$647,655</b>	<b>\$775,000</b>	<b>\$831,258</b>	<b>7.3%</b>
Title IVD - Sheriff's Fund				
Miscellaneous	\$32,027	\$32,000	\$30,000	-6.2%
Transfers In	\$0	\$35,824	\$36,499	1.9%
<b>Total Title IVD - Sheriff's Fund:</b>	<b>\$32,027</b>	<b>\$67,824</b>	<b>\$66,499</b>	<b>-2%</b>
Road Maintenance Fee				
Property and other taxes	-\$130,020	\$0	\$0	0%
Other revenue	\$222,231	\$0	\$0	0%
Intergovernmental	\$6,548,966	\$6,338,862	\$6,513,596	2.8%
Fees and fines	\$139	\$0	\$0	0%
Interest	\$198,576	\$150,000	\$122,025	-18.6%
Other Operating Expenditures	\$0	\$5,553,215	\$5,263,310	-5.2%
<b>Total Road Maintenance Fee:</b>	<b>\$6,839,892</b>	<b>\$12,042,077</b>	<b>\$11,898,931</b>	<b>-1.2%</b>
Public Defender				
Other revenue	\$1,731,888	\$0	\$0	0%
Intergovernmental	\$0	\$2,309,184	\$2,309,184	0%
Interest	\$577,296	\$0	\$0	0%
Transfers In	\$3,124,644	\$4,337,543	\$4,817,495	11.1%
<b>Total Public Defender:</b>	<b>\$5,433,828</b>	<b>\$6,646,727</b>	<b>\$7,126,679</b>	<b>7.2%</b>
Mass Transit				
Transfers In	\$29,468,395	\$27,198,375	\$28,388,195	4.4%
<b>Total Mass Transit:</b>	<b>\$29,468,395</b>	<b>\$27,198,375</b>	<b>\$28,388,195</b>	<b>4.4%</b>
Transportation Tax Admin				
Other revenue	\$123,278	\$0	\$0	0%
Transportation Sales Tax	\$98,613,470	\$96,682,144	\$105,917,863	9.6%
Interest	\$18,486,228	\$0	\$0	0%
Transfers In	\$1,599,835	\$0	\$0	0%
Other Operating Expenditures	\$0	\$0	\$160,000,000	N/A
<b>Total Transportation Tax Admin:</b>	<b>\$118,822,811</b>	<b>\$96,682,144</b>	<b>\$265,917,863</b>	<b>175%</b>
SRO Special Revenue				



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellaneous	\$5,701,131	\$6,595,773	\$6,860,847	4%
Transfers In	\$1,599,835	\$1,964,979	\$1,473,830	-25%
<b>Total SRO Special Revenue:</b>	<b>\$7,300,966</b>	<b>\$8,560,752</b>	<b>\$8,334,677</b>	<b>-2.6%</b>
Economic Development				
Fees in lieu of taxes	\$5,730,654	\$4,110,872	\$6,050,357	47.2%
Transfers In	\$946,000	\$1,096,331	\$1,102,000	0.5%
Other Financing Sources	\$728,689	\$250,000	\$0	-100%
Other Operating Expenditures	\$0	\$3,500,000	\$0	-100%
<b>Total Economic Development:</b>	<b>\$7,405,343</b>	<b>\$8,957,203</b>	<b>\$7,152,357</b>	<b>-20.1%</b>
Affordable Housing				
Transfers In	\$0	\$0	\$4,305,429	N/A
<b>Total Affordable Housing:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,305,429</b>	<b>N/A</b>
<b>Total:</b>	<b>\$235,421,190</b>	<b>\$231,870,365</b>	<b>\$408,618,931</b>	<b>76.2%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Victim's Assistance				
Salaries and Benefits	\$1,224,798	\$1,360,436	\$1,314,226	-3.4%
Operating Expenditures	\$32,042	\$45,781	\$52,388	14.4%
Data Processing	\$2,270	\$1,288	\$1,288	0%
Capital Outlay	\$1,450	\$0	\$0	0%
<b>Total Victim's Assistance:</b>	<b>\$1,260,560</b>	<b>\$1,407,504</b>	<b>\$1,367,901</b>	<b>-2.8%</b>

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Tourism Development				
Transfers	\$0	\$0	\$213,572	N/A
Operating Expenditures	\$637,359	\$1,332,000	\$1,263,429	-5.1%
<b>Total Tourism Development:</b>	<b>\$637,359</b>	<b>\$1,332,000</b>	<b>\$1,477,000</b>	<b>10.9%</b>
Temporary Alcohol Permits				
Salaries and Benefits	\$44,154	\$56,947	\$56,502	-0.8%
Operating Expenditures	\$70,500	\$170,000	\$70,000	-58.8%
<b>Total Temporary Alcohol Permits:</b>	<b>\$114,654</b>	<b>\$226,947</b>	<b>\$126,502</b>	<b>-44.3%</b>
Emergency Telephone System				
Transfers	\$0	\$175,076	\$176,827	1%
Salaries and Benefits	\$737,288	\$907,468	\$912,565	0.6%
Operating Expenditures	\$4,002,519	\$5,345,350	\$5,395,350	0.9%
Data Processing	\$1,086,035	\$1,355,655	\$1,175,000	-13.3%
<b>Total Emergency Telephone System:</b>	<b>\$5,825,843</b>	<b>\$7,783,549</b>	<b>\$7,659,742</b>	<b>-1.6%</b>
Fire Service				
Transfers	\$3,556,442	\$4,342,777	\$4,350,640	0.2%
Salaries and Benefits	\$1,399,569	\$1,805,290	\$1,897,561	5.1%
Operating Expenditures	\$27,115,507	\$30,193,783	\$31,847,592	5.5%
Capital Outlay	\$0	\$510,000	\$360,000	-29.4%
Other Disbursements	\$1,559,543	\$0	\$0	0%
<b>Total Fire Service:</b>	<b>\$33,631,061</b>	<b>\$36,851,850</b>	<b>\$38,455,793</b>	<b>4.4%</b>
Stormwater Management				
Transfers	\$0	\$248,741	\$213,550	-14.1%
Salaries and Benefits	\$1,199,787	\$1,716,799	\$1,785,061	4%
Operating Expenditures	\$804,491	\$1,286,936	\$1,334,216	3.7%
Data Processing	\$21,368	\$25,065	\$29,975	19.6%
Capital Outlay	\$270,034	\$1,000,000	\$1,950,000	95%
<b>Total Stormwater Management:</b>	<b>\$2,295,681</b>	<b>\$4,277,541</b>	<b>\$5,312,802</b>	<b>24.2%</b>
Conservation Commission Fund				
Transfers	\$0	\$46,209	\$46,671	1%
Salaries and Benefits	\$162,284	\$275,683	\$281,503	2.1%
Operating Expenditures	\$182,003	\$631,509	\$681,233	7.9%
Data Processing	\$3,335	\$3,500	\$4,350	24.3%
Capital Outlay	\$228,982	\$1,630,000	\$2,148,817	31.8%
Other Financing Sources (Uses)	\$23,064	\$21,650	\$20,006	-7.6%
<b>Total Conservation Commission Fund:</b>	<b>\$599,669</b>	<b>\$2,608,552</b>	<b>\$3,182,580</b>	<b>22%</b>
Child Fatality Review				



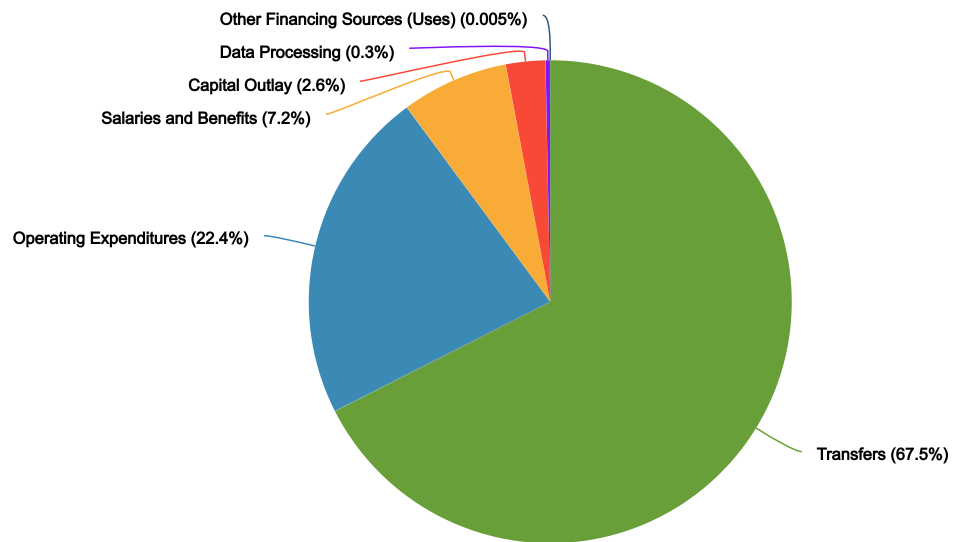
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenditures	\$63,823	\$35,000	\$35,000	0%
<b>Total Child Fatality Review:</b>	<b>\$63,823</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>
Neighborhood Redevelopment				
Transfers	\$0	\$41,093	\$41,504	1%
Salaries and Benefits	\$246,737	\$366,701	\$296,238	-19.2%
Operating Expenditures	\$180,786	\$581,706	\$759,758	30.6%
Data Processing	\$779	\$4,500	\$4,500	0%
<b>Total Neighborhood Redevelopment:</b>	<b>\$428,302</b>	<b>\$994,000</b>	<b>\$1,102,000</b>	<b>10.9%</b>
Hospitality Tax				
Transfers	\$4,988,713	\$4,985,350	\$4,990,850	0.1%
Operating Expenditures	\$4,899,098	\$8,012,254	\$8,435,187	5.3%
Capital Outlay	\$0	\$1,000,000	\$1,000,000	0%
<b>Total Hospitality Tax:</b>	<b>\$9,887,811</b>	<b>\$13,997,604</b>	<b>\$14,426,037</b>	<b>3.1%</b>
Title IV - Family Court				
Salaries and Benefits	\$0	\$1,425,716	\$1,451,686	1.8%
<b>Total Title IV - Family Court:</b>	<b>\$0</b>	<b>\$1,425,716</b>	<b>\$1,451,686</b>	<b>1.8%</b>
Accommodation Tax				
Transfers	\$25,000	\$25,000	\$148,858	495.4%
Operating Expenditures	\$730,271	\$750,000	\$682,400	-9%
<b>Total Accommodation Tax:</b>	<b>\$755,271</b>	<b>\$775,000</b>	<b>\$831,258</b>	<b>7.3%</b>
Title IVD - Sheriff's Fund				
Salaries and Benefits	\$51,622	\$53,874	\$52,549	-2.5%
Operating Expenditures	\$21,673	\$13,950	\$13,950	0%
<b>Total Title IVD - Sheriff's Fund:</b>	<b>\$73,295</b>	<b>\$67,824</b>	<b>\$66,499</b>	<b>-2%</b>
Road Maintenance Fee				
Transfers	\$0	\$447,991	\$557,327	24.4%
Salaries and Benefits	\$3,842,767	\$5,069,129	\$5,284,253	4.2%
Operating Expenditures	\$1,464,344	\$2,165,393	\$2,408,788	11.2%
Data Processing	\$20,343	\$13,940	\$33,940	143.5%
Capital Outlay	\$1,004,750	\$4,345,623	\$3,614,623	-16.8%
<b>Total Road Maintenance Fee:</b>	<b>\$6,332,204</b>	<b>\$12,042,077</b>	<b>\$11,898,931</b>	<b>-1.2%</b>
Public Defender				
Salaries and Benefits	\$5,433,828	\$6,646,727	\$7,126,679	7.2%
<b>Total Public Defender:</b>	<b>\$5,433,828</b>	<b>\$6,646,727</b>	<b>\$7,126,679</b>	<b>7.2%</b>
Mass Transit				
Operating Expenditures	\$27,673,683	\$27,198,375	\$28,388,195	4.4%



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Total Mass Transit:</b>	<b>\$27,673,683</b>	<b>\$27,198,375</b>	<b>\$28,388,195</b>	<b>4.4%</b>
Transportation Tax Admin				
Transfers	\$67,078,664	\$93,835,453	\$262,791,661	180.1%
Salaries and Benefits	\$0	\$1,786,244	\$2,059,809	15.3%
Operating Expenditures	\$0	\$860,673	\$766,393	-11%
Capital Outlay	\$0	\$199,774	\$300,000	50.2%
<b>Total Transportation Tax Admin:</b>	<b>\$67,078,664</b>	<b>\$96,682,144</b>	<b>\$265,917,863</b>	<b>175%</b>
SRO Special Revenue				
Transfers	\$0	\$599,625	\$617,760	3%
Salaries and Benefits	\$5,922,934	\$6,955,059	\$6,725,887	-3.3%
Operating Expenditures	\$710,929	\$824,038	\$809,000	-1.8%
Capital Outlay	\$277,746	\$182,030	\$182,030	0%
<b>Total SRO Special Revenue:</b>	<b>\$6,911,608</b>	<b>\$8,560,752</b>	<b>\$8,334,677</b>	<b>-2.6%</b>
Economic Development				
Transfers	\$1,602,917	\$1,728,373	\$1,745,405	1%
Salaries and Benefits	\$498,084	\$788,743	\$0	-100%
Operating Expenditures	\$814,318	\$2,875,087	\$4,152,541	44.4%
Data Processing	\$0	\$15,000	\$0	-100%
Capital Outlay	\$54,197	\$3,550,000	\$1,254,411	-64.7%
<b>Total Economic Development:</b>	<b>\$2,969,516</b>	<b>\$8,957,203</b>	<b>\$7,152,357</b>	<b>-20.1%</b>
Affordable Housing				
Operating Expenditures	\$0	\$0	\$4,305,429	N/A
<b>Total Affordable Housing:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,305,429</b>	<b>N/A</b>
<b>Total:</b>	<b>\$171,972,833</b>	<b>\$231,870,366</b>	<b>\$408,618,931</b>	<b>76.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



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 2026 totals \$67,850,158.



## Enterprise Funds

### Enterprise Fund: Utility

The Richland County Utilities Fund includes two categories: Richland County Sewer and Richland County Water. For FY 2026, the Richland County Utilities Fund totals \$15,906,209.

### Enterprise Fund: Solid Waste Fund

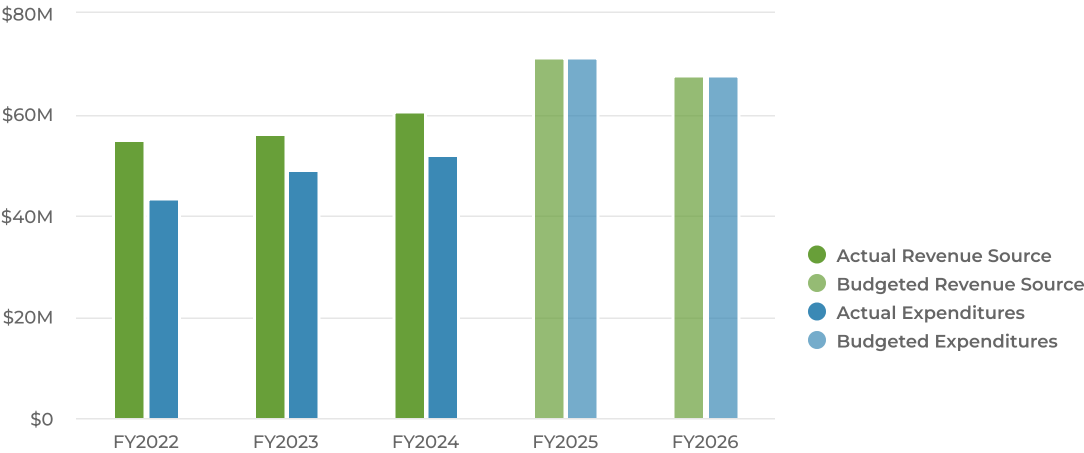
For FY 2026, the Richland County Solid Waste Fund totals \$51,157,978.

### Enterprise Fund: Hamilton-Owens Airport

For FY 2026, the Richland County Hamilton-Owens Airport Fund totals \$785,971.

## Summary

Richland County Government is projecting \$67.85M of revenue in FY2026, which represents a 4.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.8% or \$3.41M to \$67.85M in FY2026.





## Solid Waste Rate Increases

Effective July 1, 2025, Richland County Council approved increases in Solid Waste rates as shown below.

- Residential Curbside \$399.46
- Backyard Pickup \$719.03
- Disability Backyard Service - \$399.46
- Commercial Curbside Service - \$798.92
- Rollcart Initial Setup Fee - \$75.00
- C&D Disposal @ Richland County Landfill-\$28.88 per ton (Waste must originate in RC)
- Yard/Land Clearing Debris/Dirt-\$28.88 per ton
- Brown Goods/Bulk Items-\$28.88 per ton
- Metal and Appliances-\$28.88 per ton
- Mattress/Box Spring – No Charge for Richland County Residents (Limit 2 per day. Mattress + box spring are 1)
- Mattress/Box Spring Commercial - \$368.56 per ton
- Tires Commercial - \$1.50 each or \$150 per ton
- Residential Tire with proper identification – No Charge (Limit 4 per day)
- Residential Electronic Waste (Up to 5 electronic items per day) – No Charge
- Commercial Electronic Waste, Landfill Only - \$1.15 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, No Charge for Richland County residents. (Up to 5 cans of any size per day)
- Commercial Latex Paint - \$1.15 per lb.

## Richland County Utility Rate Increases

Effective July 1, 2025, Richland County Council approved increases in Utility rates as shown below. The purpose for the rate increases is to keep up with rising costs in equipment and construction, short life expectancy for new equipment, and workforce compensation and retention.

### Water

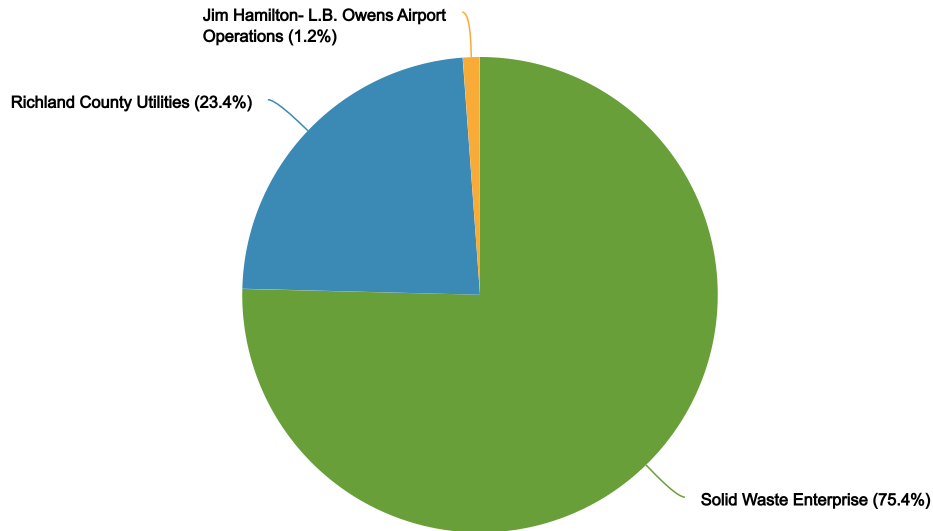
1st 1,000 gallons	\$23.00
Minimum base charge standard meter	
Fire Hydrant Fee	\$8.00
Next 8,000 gallons	\$5.65/1000 gallons
Next 10,000 gallons	\$5.29/1000 gallons
Next 11,000 gallons	\$4.98/1000 gallons
Next 30,000 gallons	\$4.69/1000 gallons
Next 60,000 gallons	\$4.69/1000 gallons

### Sewer

The sewer rate has increased from \$74.91 to \$77.91.

# Revenue by Fund

## 2026 Revenue by Fund

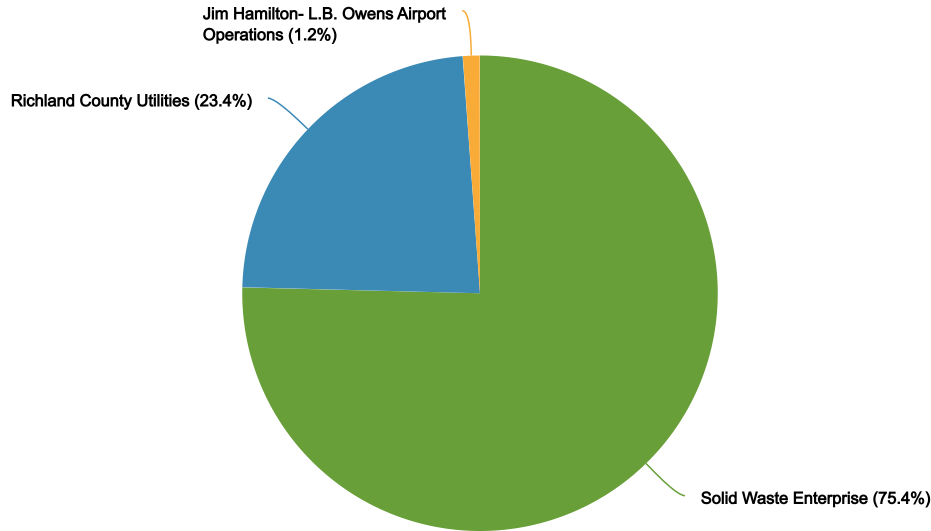


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste Enterprise				
Property and other taxes	\$7,171,097	\$7,954,740	\$8,341,200	4.9%
Fees in lieu of taxes	\$227,479	\$200,000	\$200,000	0%
Intergovernmental	\$20	\$0	\$0	0%
Fees and fines	\$89,487	\$70,884	\$91,661	29.3%
Operating Revenue	\$35,832,477	\$37,257,057	\$40,216,740	7.9%
Interest	\$472,100	\$130,000	\$308,377	137.2%
Other Operating Expenditures	\$0	\$0	\$2,000,000	N/A
<b>Total Solid Waste Enterprise:</b>	<b>\$43,792,660</b>	<b>\$45,612,681</b>	<b>\$51,157,978</b>	<b>12.2%</b>
Richland County Utilities				
Other revenue	\$636,852	\$0	\$0	0%
Operating Revenue	\$15,040,301	\$15,015,898	\$15,906,209	5.9%
Interest	\$963,207	\$0	\$0	0%
Miscellaneous	\$60	\$0	\$0	0%
Other Operating Expenditures	\$0	\$10,000,000	\$0	-100%
<b>Total Richland County Utilities:</b>	<b>\$16,640,419</b>	<b>\$25,015,898</b>	<b>\$15,906,209</b>	<b>-36.4%</b>
Jim Hamilton- L.B. Owens Airport Operations				
Charges for services	\$342,565	\$268,000	\$310,000	15.7%
Interest	\$35,813	\$0	\$5,000	N/A
Other Operating Expenditures	\$0	\$365,330	\$470,971	28.9%
<b>Total Jim Hamilton- L.B. Owens Airport Operations:</b>	<b>\$378,378</b>	<b>\$633,330</b>	<b>\$785,971</b>	<b>24.1%</b>

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total:	\$60,811,458	\$71,261,909	\$67,850,158	-4.8%

## Expenditures by Fund

### 2026 Expenditures by Fund



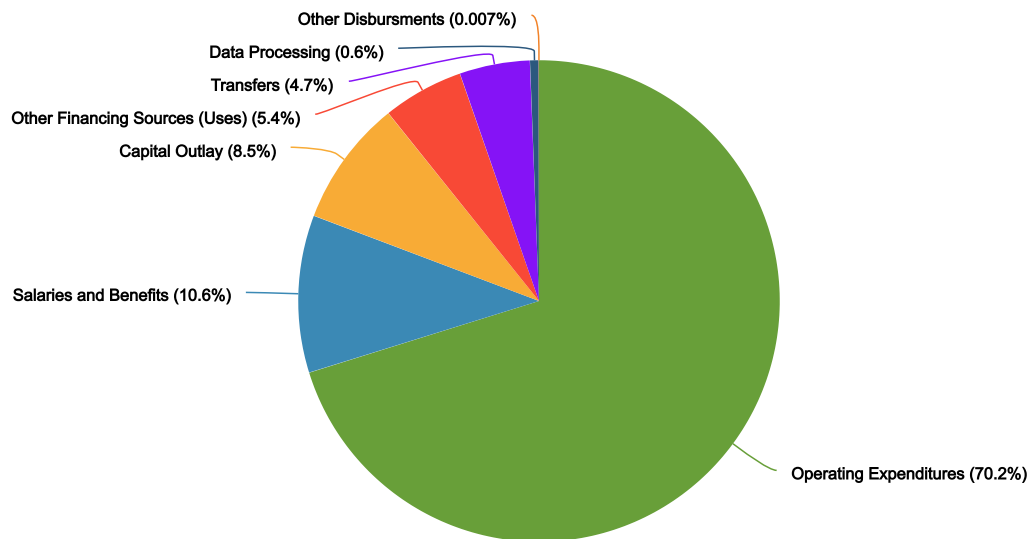
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste Enterprise				
Transfers	\$0	\$1,570,881	\$1,585,782	0.9%
Salaries and Benefits	\$2,981,804	\$3,463,713	\$3,773,630	8.9%
Operating Expenditures	\$36,085,213	\$38,640,587	\$41,539,709	7.5%
Data Processing	\$29,377	\$52,500	\$52,500	0%
Capital Outlay	\$397,182	\$1,880,000	\$4,201,357	123.5%
Other Disbursements	\$0	\$5,000	\$5,000	0%
<b>Total Solid Waste Enterprise:</b>	<b>\$39,493,576</b>	<b>\$45,612,681</b>	<b>\$51,157,978</b>	<b>12.2%</b>
Richland County Utilities				
Transfers	\$0	\$1,563,991	\$1,579,631	1%
Salaries and Benefits	\$3,123,084	\$3,191,714	\$3,193,303	0%
Operating Expenditures	\$3,652,748	\$4,642,924	\$5,833,712	25.6%
Data Processing	\$34,389	\$332,700	\$340,400	2.3%
Capital Outlay	\$3,865,974	\$11,599,207	\$1,278,000	-89%
Other Financing Sources (Uses)	\$1,512,522	\$3,685,363	\$3,681,163	-0.1%
<b>Total Richland County Utilities:</b>	<b>\$12,188,716</b>	<b>\$25,015,899</b>	<b>\$15,906,209</b>	<b>-36.4%</b>
Jim Hamilton- L.B. Owens Airport Operations				
Transfers	\$0	\$100,639	\$50,823	-49.5%



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Salaries and Benefits	\$134,419	\$180,762	\$204,008	12.9%
Operating Expenditures	\$217,893	\$271,373	\$253,652	-6.5%
Data Processing	\$0	\$2,000	\$2,000	0%
Capital Outlay	\$132,334	\$78,556	\$275,489	250.7%
Total Jim Hamilton- L.B. Owens Airport Operations:	\$484,646	\$633,330	\$785,971	24.1%
<b>Total:</b>	<b>\$52,166,938</b>	<b>\$71,261,910</b>	<b>\$67,850,158</b>	<b>-4.8%</b>

## Expenditures by Expense Type

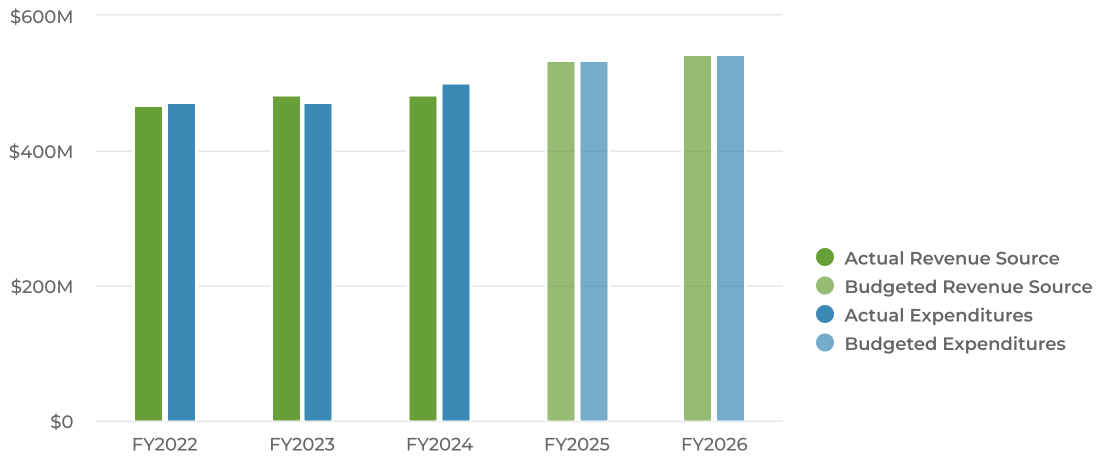
### Budgeted Expenditures by Expense Type





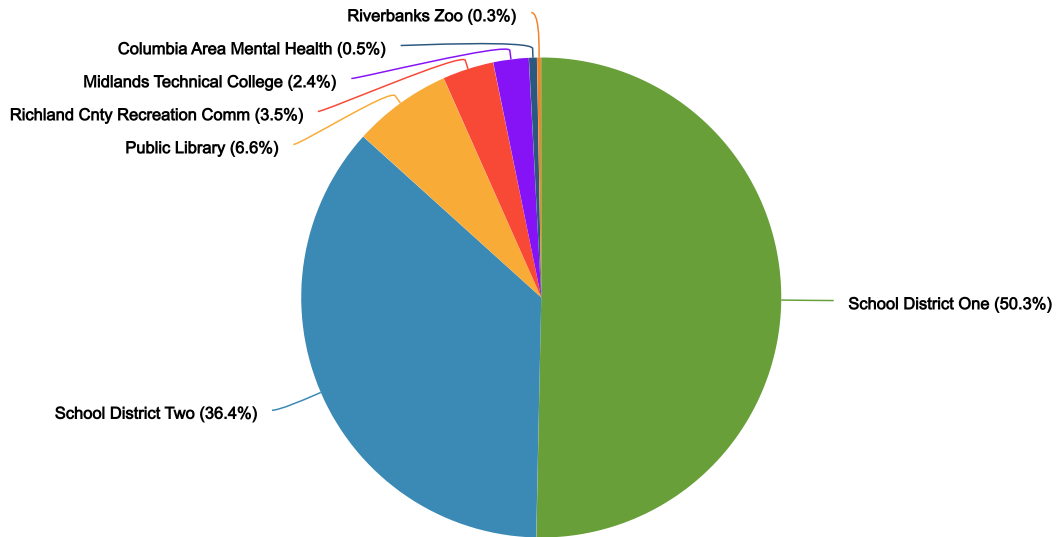
## Summary

Richland County Government is projecting \$544.03M of revenue in FY2026, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 1.4% or \$7.65M to \$544.03M in FY2026.



# Revenue by Fund

## 2026 Revenue by Fund

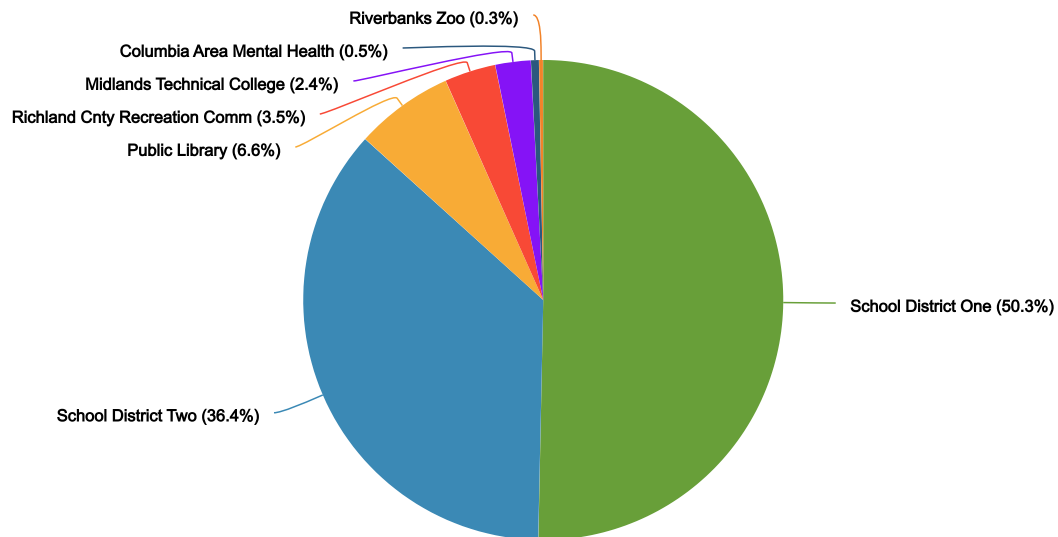


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Richland Cnty Recreation Comm				
Property and other taxes	\$15,787,225	\$18,895,490	\$18,004,473	-4.7%
Fees in lieu of taxes	\$639,536	\$847,446	\$807,485	-4.7%
Interest	\$2	\$464	\$442	-4.7%
<b>Total Richland Cnty Recreation Comm:</b>	<b>\$16,426,764</b>	<b>\$19,743,400</b>	<b>\$18,812,400</b>	<b>-4.7%</b>
Columbia Area Mental Health				
Property and other taxes	\$2,664,733	\$2,930,509	\$2,856,008	-2.5%
Fees in lieu of taxes	\$81,717	\$87,385	\$85,163	-2.5%
Interest	\$0	\$29	\$29	-2.5%
<b>Total Columbia Area Mental Health:</b>	<b>\$2,746,451</b>	<b>\$3,017,923</b>	<b>\$2,941,200</b>	<b>-2.5%</b>
Public Library				
Property and other taxes	\$31,561,750	\$33,530,560	\$35,033,423	4.5%
Fees in lieu of taxes	\$976,490	\$974,404	\$1,018,077	4.5%
Interest	\$3	\$401	\$419	4.5%
<b>Total Public Library:</b>	<b>\$32,538,243</b>	<b>\$34,505,365</b>	<b>\$36,051,920</b>	<b>4.5%</b>
Riverbanks Zoo				
Property and other taxes	\$2,550,279	\$1,471,733	\$1,476,108	0.3%
Fees in lieu of taxes	\$82,066	\$46,138	\$46,276	0.3%
Interest	\$0	\$16	\$16	0.3%
<b>Total Riverbanks Zoo:</b>	<b>\$2,632,345</b>	<b>\$1,517,888</b>	<b>\$1,522,400</b>	<b>0.3%</b>

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Midlands Technical College				
Property and other taxes	\$11,308,196	\$12,368,548	\$12,585,251	1.8%
Fees in lieu of taxes	\$345,152	\$380,251	\$386,914	1.8%
Interest	\$1	\$133	\$135	1.8%
<b>Total Midlands Technical College:</b>	<b>\$11,653,349</b>	<b>\$12,748,932</b>	<b>\$12,972,300</b>	<b>1.8%</b>
School District One				
Property and other taxes	\$234,797,277	\$258,003,083	\$260,800,463	1.1%
Fees in lieu of taxes	\$10,997,845	\$12,923,290	\$13,063,410	1.1%
Interest	\$72,765	\$2,138	\$2,161	1.1%
<b>Total School District One:</b>	<b>\$245,867,887</b>	<b>\$270,928,511</b>	<b>\$273,866,034</b>	<b>1.1%</b>
School District Two				
Property and other taxes	\$167,541,075	\$188,688,361	\$192,527,331	2%
Fees in lieu of taxes	\$5,583,787	\$5,226,263	\$5,332,594	2%
Interest	\$45,179	\$3,634	\$3,708	2%
<b>Total School District Two:</b>	<b>\$173,170,042</b>	<b>\$193,918,258</b>	<b>\$197,863,633</b>	<b>2%</b>
<b>Total:</b>	<b>\$485,035,080</b>	<b>\$536,380,277</b>	<b>\$544,029,887</b>	<b>1.4%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Richland Cnty Recreation Comm	\$16,455,543	\$19,743,400	\$18,812,400	-4.7%
Columbia Area Mental Health	\$2,714,000	\$3,017,923	\$2,941,200	-2.5%
Public Library	\$32,311,229	\$34,505,365	\$36,051,920	4.5%
Riverbanks Zoo	\$2,706,000	\$1,517,888	\$1,522,400	0.3%
Midlands Technical College	\$11,468,584	\$12,748,932	\$12,972,300	1.8%
School District One	\$254,989,058	\$270,928,511	\$273,866,034	1.1%
School District Two	\$181,575,150	\$193,918,258	\$197,863,633	2%
<b>Total:</b>	<b>\$502,219,564</b>	<b>\$536,380,277</b>	<b>\$544,029,887</b>	<b>1.4%</b>



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# FUNDING SOURCES

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# General Fund Summary

The major revenue sources for the General Fund include property and other taxes, charges for services, intergovernmental, and licenses and permits. Richland County staff use trend analysis to estimate revenue projections.

## Property and Other Taxes

Property and other taxes account for 60.3% of General Fund revenue in the Fiscal Year 2026 adopted budget. South Carolina law allows local governments to levy taxes on real and personal property valuations as assessed and equalized according to statutory guidelines (Code of Laws of South Carolina, Chapter 12, Article 3, Section 38 12-43-220). The tax rate increased to 66 mills in the adopted Fiscal Year 2026.

## Charges for Services

Charges for services, such as ambulance, court, and magistrate fees, significantly support many City government operations. Charges for services represent 9.6% of total General Fund revenue in the adopted Fiscal Year 2026, where ambulance fees make up about 76.2% of all charges for services, while court and magistrate fees make up about 11.5%. Revenue projections are based on historical trend analysis of each revenue account and additional information provided by City departments.

## Intergovernmental

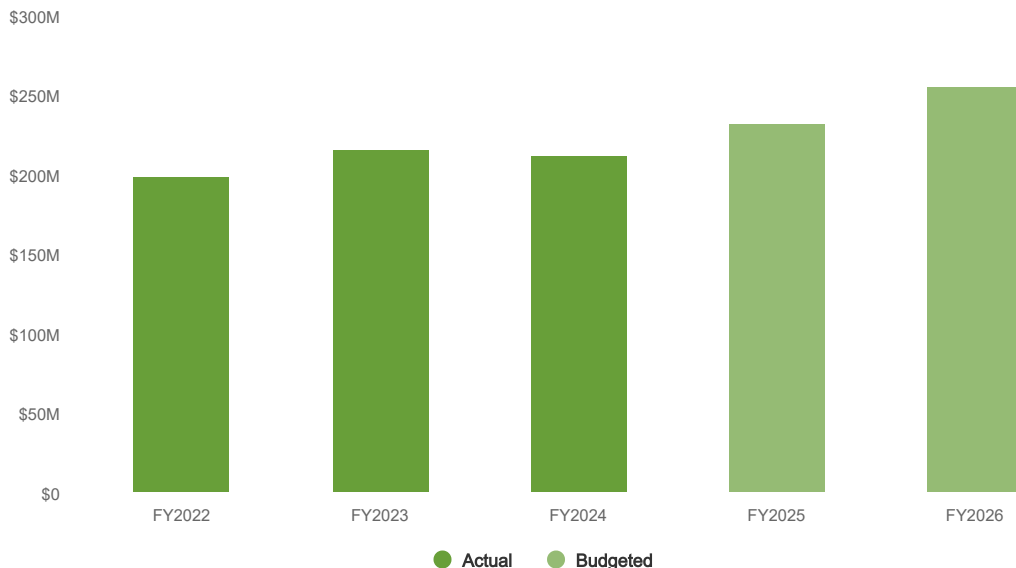
Intergovernmental revenue includes grants and other revenue provided by state, federal or local governments. The largest piece of this revenue is state revenues, which account for approximately 93% of all intergovernmental revenue. Intergovernmental revenue accounts for 8.6% of all General Fund revenue in Fiscal Year 2026.

## Licenses and Permits

Licenses and permits account for 6.3% of all General Fund revenue in the Fiscal Year 2026 adopted budget. Licenses and permits are made up of fees such as business licenses, franchise fees, and building permits. Business licenses account for about 66% of licenses and permits, whereas building permits account for 18% and franchise fees make up 15%.

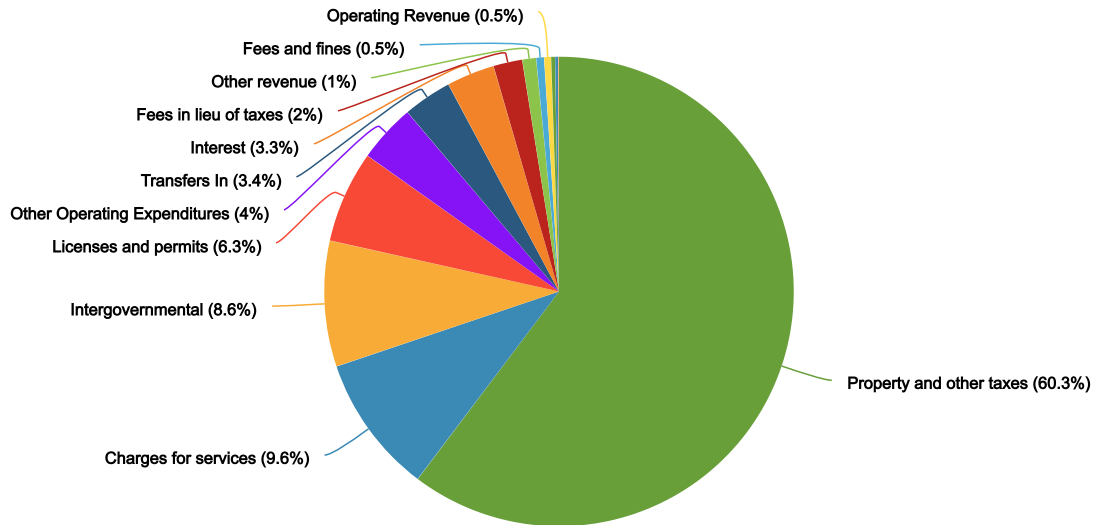
**\$255,990,925** **\$24,357,186**  
(10.52% vs. prior year)

## General Fund Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$122,319,764	\$138,010,107	\$154,313,935	11.8%
Fees in lieu of taxes	\$4,708,813	\$4,974,583	\$5,087,815	2.3%
Other revenue	\$2,464,354	\$2,390,846	\$2,455,355	2.7%
Intergovernmental	\$19,857,546	\$21,115,120	\$22,135,717	4.8%
Licenses and permits	\$15,834,867	\$15,121,389	\$16,211,789	7.2%
Fees and fines	\$1,390,272	\$1,554,483	\$1,380,135	-11.2%
Transportation Sales Tax	\$80,943	\$106,250	\$110,000	3.5%
Charges for services	\$27,489,460	\$23,073,065	\$24,468,243	6%
Operating Revenue	\$1,399,337	\$1,487,981	\$1,240,309	-16.6%
Interest	\$10,597,531	\$7,891,699	\$8,489,760	7.6%
Miscellaneous	\$1,331,573	\$530,338	\$529,735	-0.1%
Transfers In	\$3,525,000	\$8,286,209	\$8,589,123	3.7%
Other Financing Sources	\$114,789	\$21,200	\$21,200	0%
Other Operating Expenditures	\$0	\$6,388,346	\$10,275,685	60.9%
Not Applicable	\$698,714	\$682,124	\$682,124	0%
<b>Total Revenue Source:</b>	<b>\$211,812,962</b>	<b>\$231,633,739</b>	<b>\$255,990,925</b>	<b>10.5%</b>

# Transportation Tax Admin Summary

The Transportation Tax Special Revenue Fund is used to account for financial transactions from the 1% transportation sales tax. This includes collection of sales tax revenue, administrative transactions for the program, and funding for Central Midlands Regional Transit Authority (CMRTA).

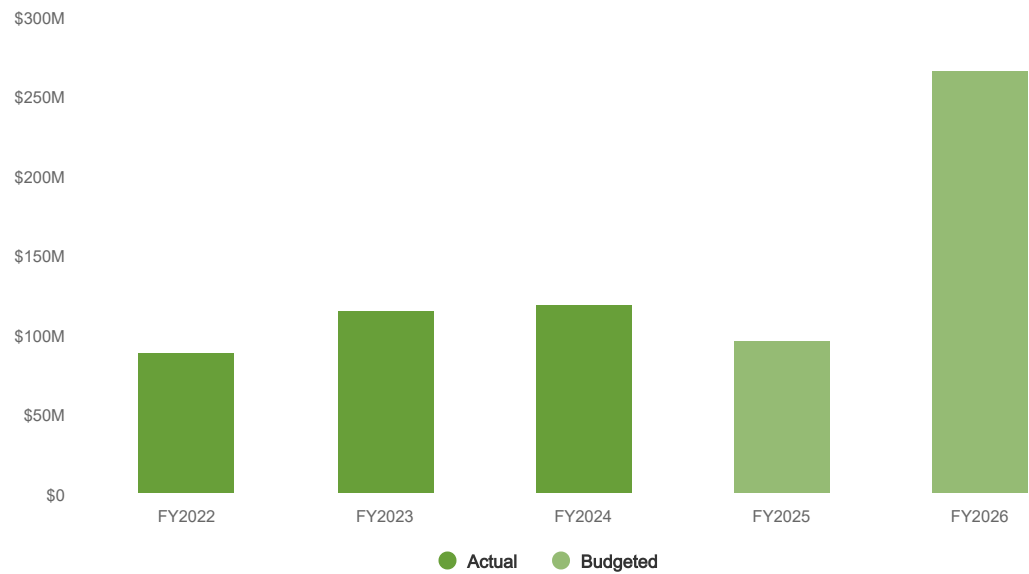
In 2012, Richland County residents voted to approve the referendum for the Transportation Penny Tax Program, which uses a 1 percent sales tax to provide much-needed projects throughout the County. The maximum revenue using the Penny program is \$1.07 billion, which will be collected for 22 years or until the maximum revenue is received, whichever comes first. It is forecasted that the maximum revenue will be accrued in late 2026.

\$265,917,863

\$169,235,719

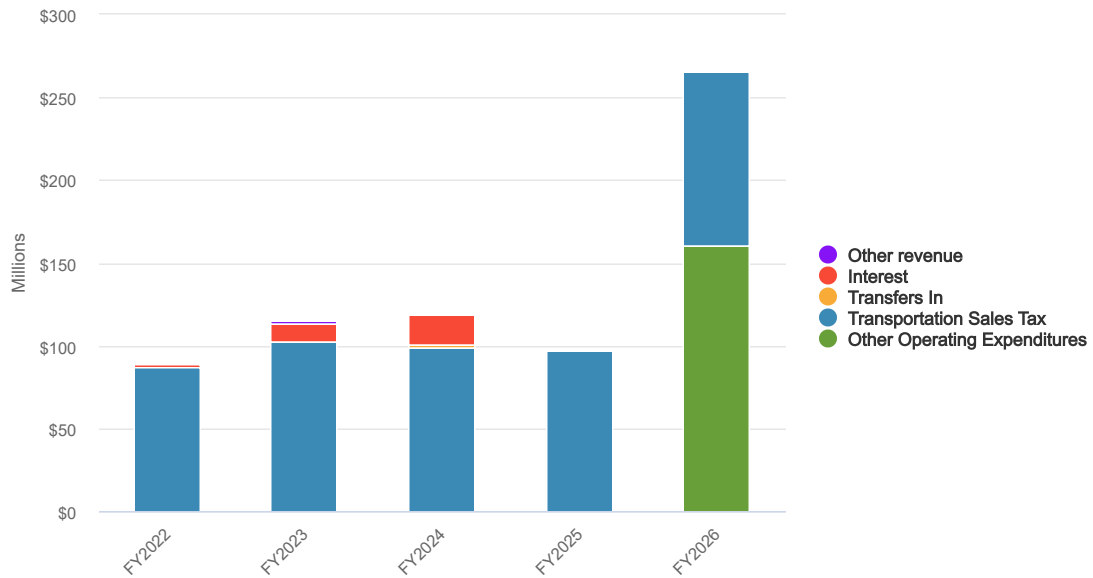
(175.04% vs. prior year)

Transportation Tax Admin Proposed and Historical Budget vs. Actual



## Revenues by Source

### Budgeted and Historical 2026 Revenues by Source



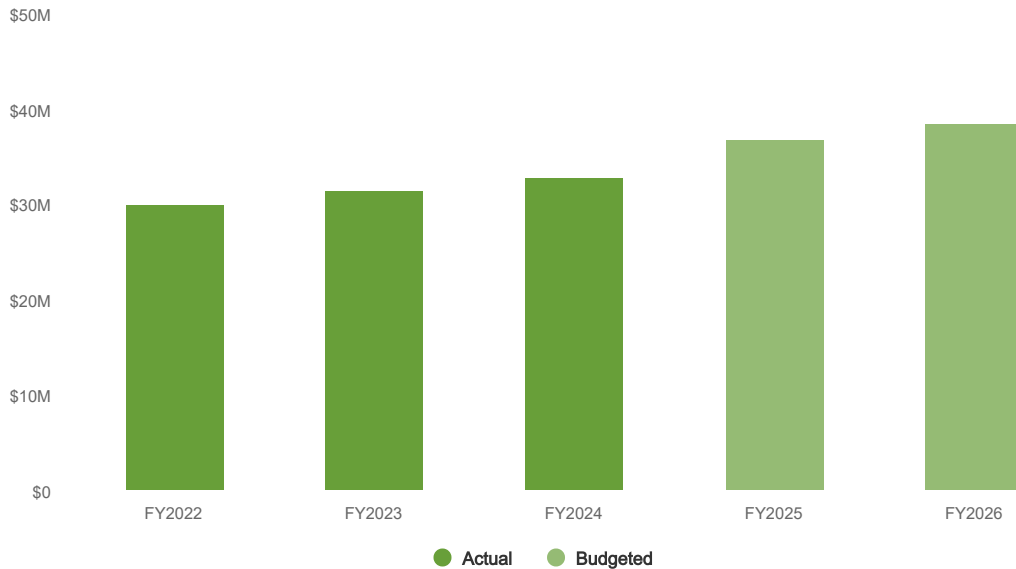
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Other revenue	\$123,278	\$0	\$0	0%
Transportation Sales Tax	\$98,613,470	\$96,682,144	\$105,917,863	9.6%
Interest	\$18,486,228	\$0	\$0	0%
Transfers In	\$1,599,835	\$0	\$0	0%
Other Operating Expenditures	\$0	\$0	\$160,000,000	N/A
<b>Total Revenue Source:</b>	<b>\$118,822,811</b>	<b>\$96,682,144</b>	<b>\$265,917,863</b>	<b>175%</b>

## Fire Service Summary

Property taxes are the major source of funding for this fund and are only levied against rural areas of the County that are provided with fire protection. The County entered into an agreement with the City of Columbia for the City to manage fire suppression services to the unincorporated areas of the County. The County imposes a special Fire Service property tax, purchases fire-related equipment, and pays the City for the fire personnel costs of servicing the unincorporated areas of the County. Additionally, the City imposes a Fire Service fee that is charged to City water customers in the unincorporated areas of the County. Property and other taxes make up 78.6% of all Fire Service revenue. The Fire Service millage rate is 21.9 mils.

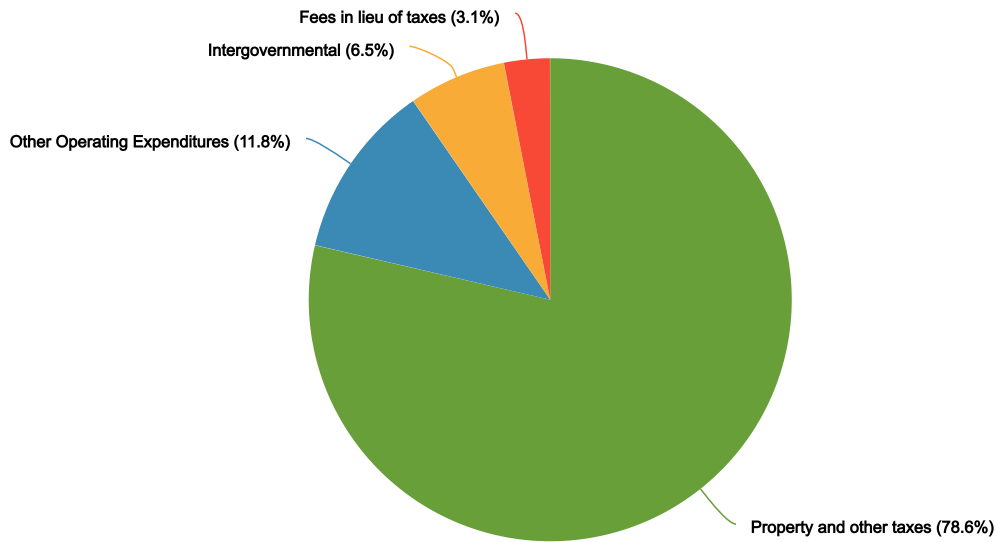
**\$38,455,793** **\$1,603,943**  
(4.35% vs. prior year)

### Fire Service Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



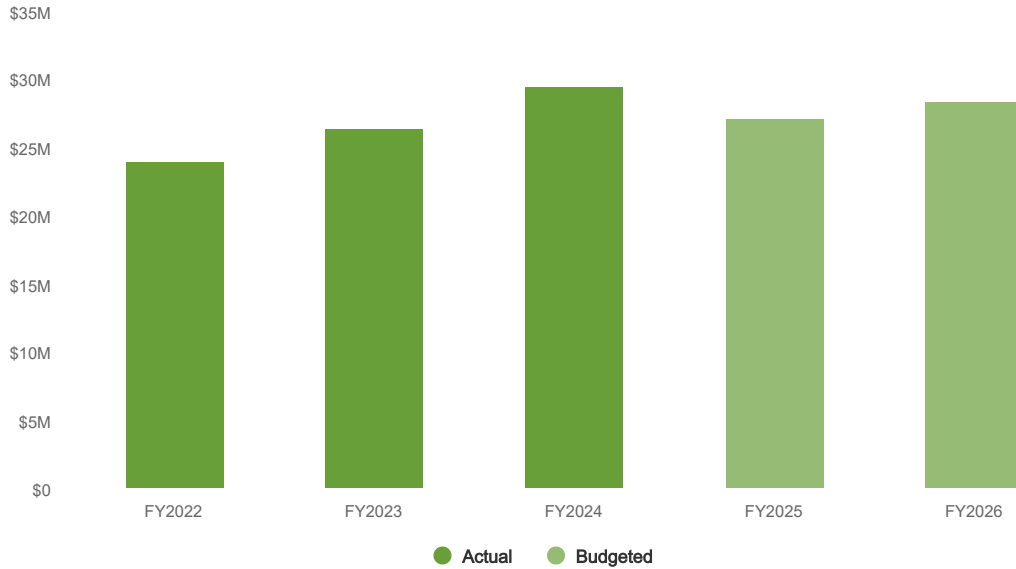
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$27,558,921	\$28,926,013	\$30,238,819	4.5%
Fees in lieu of taxes	\$1,159,631	\$1,130,188	\$1,181,481	4.5%
Other revenue	\$379,787	\$0	\$0	0%
Intergovernmental	\$3,720,528	\$2,473,800	\$2,509,182	1.4%
Interest	\$4	\$0	\$0	0%
Other Financing Sources	\$15,518	\$0	\$0	0%
Other Operating Expenditures	\$0	\$4,321,849	\$4,526,311	4.7%
<b>Total Revenue Source:</b>	<b>\$32,834,389</b>	<b>\$36,851,850</b>	<b>\$38,455,793</b>	<b>4.4%</b>

## Mass Transit Summary

The Transportation Tax Special Revenue Fund is used to account for financial transactions from the 1% transportation sales tax. This includes collection of sales tax revenue, administrative transactions for the program, and funding for Central Midlands Regional Transit Authority (CMRTA). The Transportation Tax Revenue Fund transfers 28.13% of all Penny Tax money to Mass Transit.

**\$28,388,195** **\$1,189,820**  
(4.37% vs. prior year)

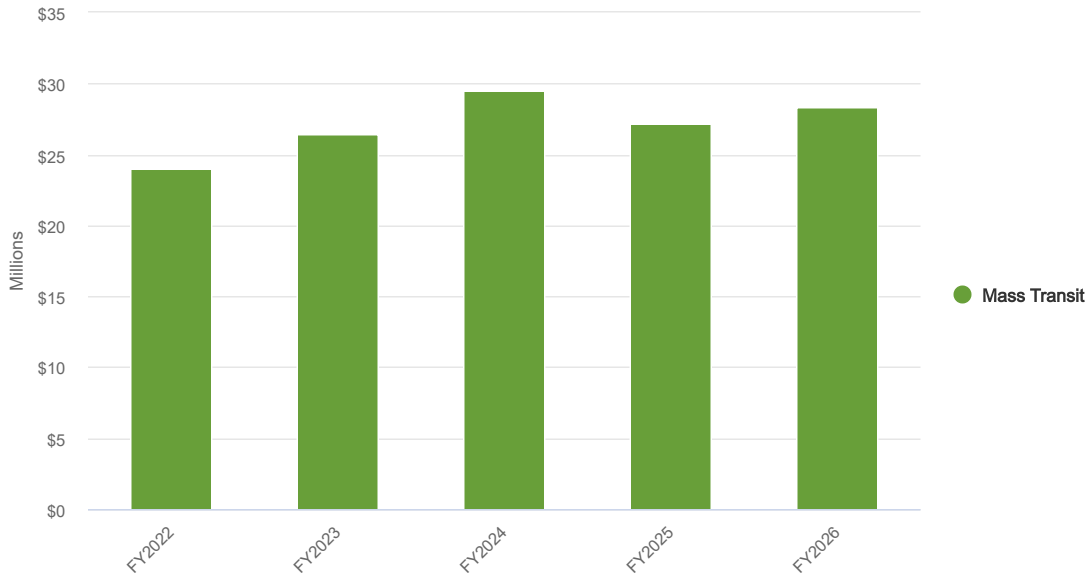
### Mass Transit Proposed and Historical Budget vs. Actual





## Revenue by Fund

### Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Mass Transit				
Transfers In	\$29,468,395	\$27,198,375	\$28,388,195	4.4%
<b>Total Mass Transit:</b>	<b>\$29,468,395</b>	<b>\$27,198,375</b>	<b>\$28,388,195</b>	<b>4.4%</b>

# Hospitality Tax Summary

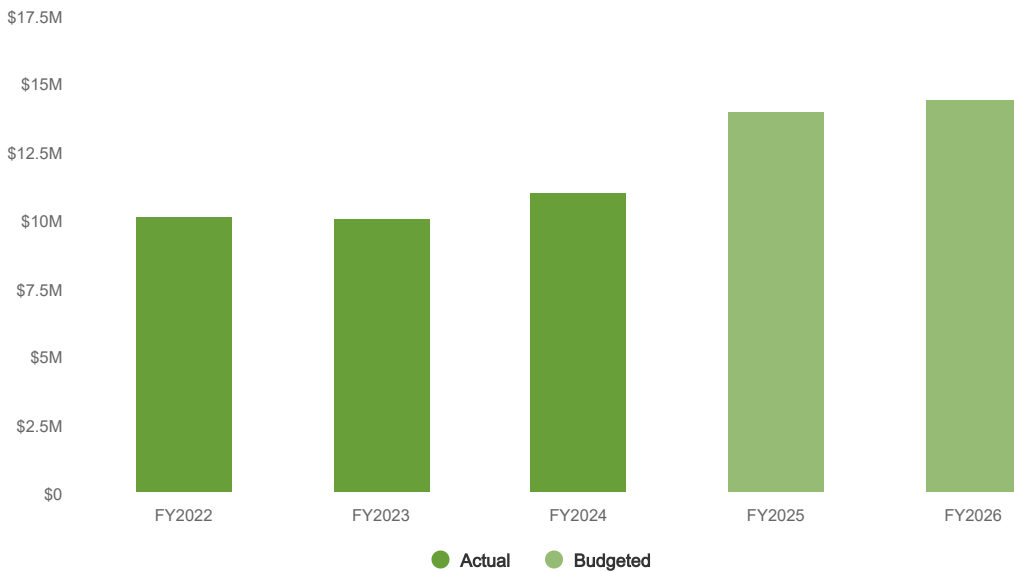
This fund accounts for revenue derived from county-wide fees on the sale of prepared food, admissions, and accommodations and are earmarked for tourism-related costs.

The Hospitality Tax is a food and beverage tax that applies to all gross receipts collected on sales of prepared or modified meals, food, and beverages. Hospitality Taxes apply to all restaurants, bars, convenience stores, fast food outlets, grocery stores, caterers, and any other business or organization preparing and/or serving food and/or beverages. This includes mobile businesses selling prepared or modified foods or beverages AND includes festivals and special events that also have vendors selling prepared or modified foods or beverages. This tax applies whether the food/beverage is for dining-in or take-out.

Businesses located within the unincorporated areas of Richland County - areas outside any city limits - selling prepared or modified foods or beverages have a Hospitality Tax rate of 2% on those products. Businesses within the city limits of Arcadia Lakes, Blythewood, Cayce, Columbia (in Richland County), and Forest Acres selling prepared or modified foods or beverages have a 2% Hospitality Tax rate on those products. Businesses within the city limits of Eastover and within the city limits of Irmo (Richland County areas only) selling prepared or modified foods or beverages have a 1% Hospitality Tax rate on those products.

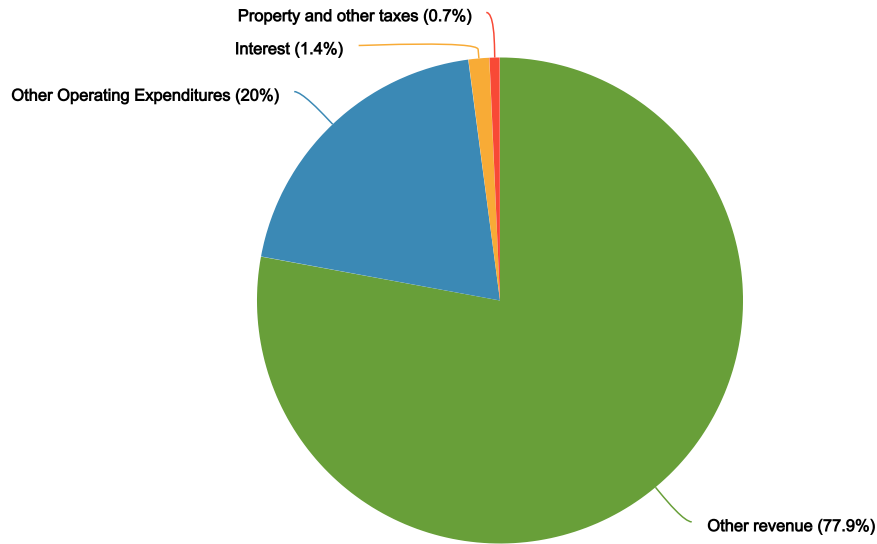
**\$14,426,037**    **\$428,433**  
(3.06% vs. prior year)

## Hospitality Tax Proposed and Historical Budget vs. Actual



## Revenues by Source

### Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$95,764	\$34,597	\$99,457	187.5%
Other revenue	\$10,456,813	\$10,207,825	\$11,238,584	10.1%
Interest	\$459,668	\$200,000	\$200,000	0%
Other Operating Expenditures	\$0	\$3,555,182	\$2,887,996	-18.8%
<b>Total Revenue Source:</b>	<b>\$11,012,244</b>	<b>\$13,997,604</b>	<b>\$14,426,037</b>	<b>3.1%</b>

## Hospitality Tax Grant Recipients

The chart below reflects agency funding for FY25 and FY26.

ORGANIZATION	FY 2025 AWARD	FY 2026 AWARD
701 Center for Contemporary Art	\$8,333	\$11,667
Animal Mission	\$7,550	\$-
Ann Brodie's Carolina Ballet	\$8,250	\$10,000
Auntie Karen Foundation	\$20,000	\$21,000
Benedict College	\$32,500	\$30,000
Big Red Barn Retreat	\$-	\$10,175
Black Pages International	\$26,250	\$23,800
Blythewood Historical Society and Museum	\$-	\$6,500
Boys & Girls Clubs of the Midlands	\$8,375	\$8,333
Capital City/Lake Murray Country Regional Tourism Board	\$40,000	\$-
Carolina's Caribbean Culture Festival	\$5,625	\$10,850
Central Midlands Development Corporation	\$3,125	\$8,700
Cola Rose Shower	\$-	\$12,325
ColaJazz Foundation	\$7,500	\$13,125
Columbia Classical Ballet	\$22,000	\$18,750
Columbia College	\$-	\$13,000
Columbia Film Society DBA The Nickelodeon Theater	\$6,000	\$12,500
Columbia International Festival	\$25,000	\$-
Columbia Metropolitan Convention & Visitors Bureau (dba Experience Columbia SC)	\$28,750	\$-
Columbia Museum of Art	\$11,800	\$-
Columbia Music Festival Association	\$8,000	\$11,200
Columbia United FC dba South Carolina United FC	\$22,500	\$30,000
Cottontown/Bellevue Historic District & Coalition of Historic Districts	\$4,500	\$9,600
EdVenture, Inc.	\$20,000	\$-
First Thursday on Main	\$3,000	\$8,750
Five Points Association	\$7,333	\$9,333
G.R.A.D. Athletics Community Development Group	\$8,750	\$-
Greater Waverly Foundation	\$3,000	\$-
Historic Columbia	\$8,333	\$-
Homeless No More	\$-	\$3,000
Jam Room Foundation	\$7,500	\$10,125
Kingville Historical Foundation	\$3,000	\$5,175
Latino Communications CDC	\$50,000	\$20,000
Lower Richland Annual Sweet Potato Festival and Parade	\$40,000	\$21,850
Ly-Ben Dance Alliance	\$-	\$5,000
Main Street Latin Festival	\$12,650	\$17,333
Midlands Authority for Conventions, Sports & Tourism	\$-	\$15,900
Miss South Carolina Scholarship Organization, Inc.	\$9,000	\$12,250
Oliver Gospel Mission	\$2,000	\$-
Pathways to Healing	\$13,250	\$10,500
Pink & Green Community Service Foundation, Inc.	\$23,000	\$20,000
Range Fore Hope Foundation	\$8,000	\$9,125
Richland County Recreation Foundation	\$5,000	\$9,900
Ridge View High School/The Bash	\$5,625	\$6,333
S.C. Gospel Quartet Awards	\$-	\$7,000
Serve and Connect	\$5,000	\$12,500
South Carolina Ballet (fka Columbia City Ballet)	\$15,667	\$10,500
South Carolina Military History Foundation	\$-	\$7,000
South Carolina Philharmonic, Inc.	\$26,000	\$17,333
South Carolina Pride Movement	\$-	\$20,000
South Carolina Research Foundation	\$4,833	\$6,000



ORGANIZATION	FY 2025 AWARD	FY 2026 AWARD
South Carolina Restaurant and Lodging Association	\$7,835	\$12,000
South Carolina State Museum Foundation	\$4,625	\$11,200
Special Olympics South Carolina	\$10,625	\$13,750
The Midlands Technical College Foundation on behalf of Harbison Theatre at MTC	\$11,250	\$21,200
The South Carolina Juneteenth Freedom Festival	\$14,750	\$-
The Therapy Place	\$3,500	\$5,000
Town of Eastover	\$9,500	\$12,667
Town Theatre (Columbia Stage Society)	\$5,833	\$8,333
Trustus Inc.	\$8,500	\$14,250
Varna International Music Academy	\$-	\$10,000
Women's South Carolina Golf Association	\$-	\$9,000
Workshop Theatre of SC	\$4,333	\$6,167
Total	\$657,750	\$650,000



# Accommodations Tax Summary

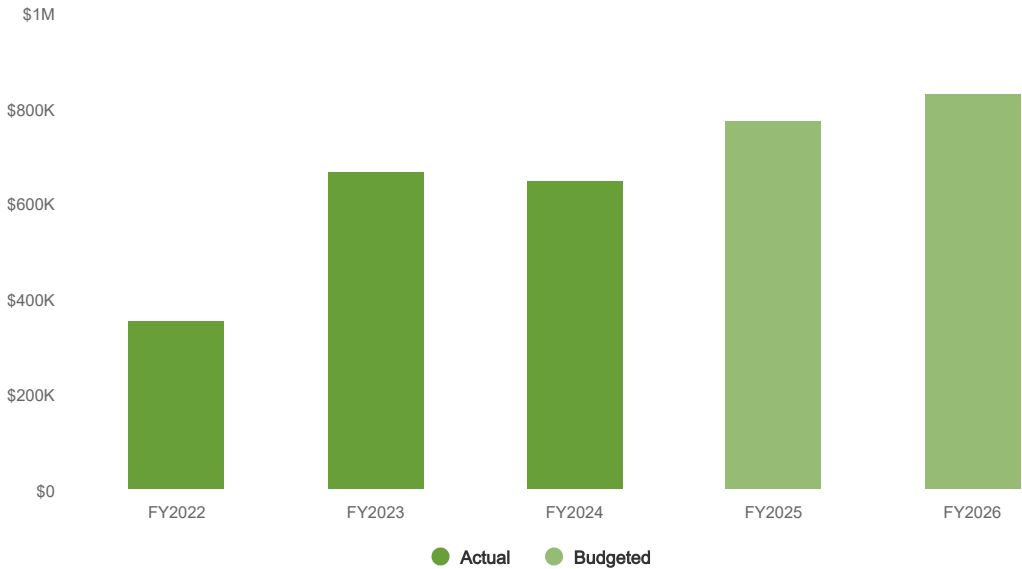
The Accommodations Tax Fund is used to account for the revenues allocated to the fund by state law for the specific purpose of promoting tourism in Richland County and for other tourism related expenditures. Revenues are derived from a statewide room and board tax, which is collected by the state and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

\$831,258

\$56,258

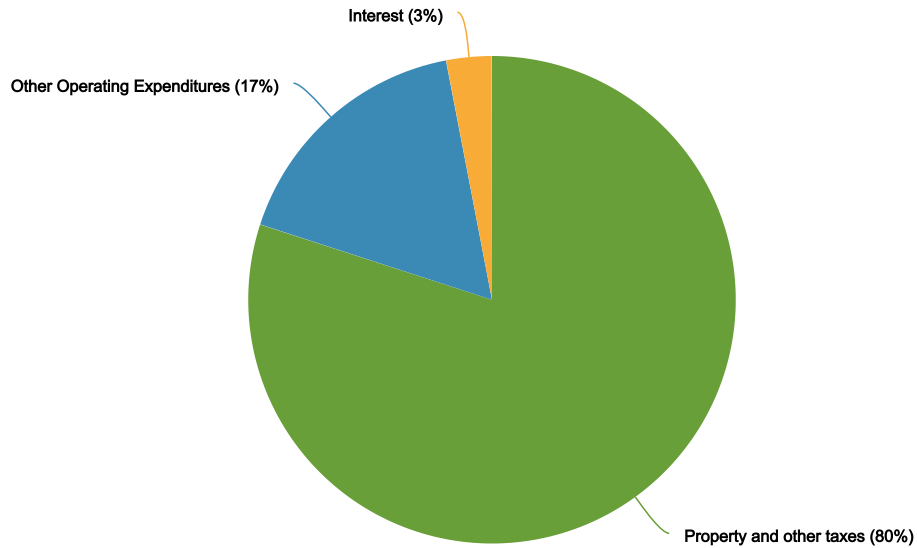
(7.26% vs. prior year)

Accommodations Tax Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	\$612,384	\$640,000	\$665,000	3.9%
Interest	\$35,271	\$0	\$25,000	N/A
Other Operating Expenditures	\$0	\$135,000	\$141,258	4.6%
Total Revenue Source:	\$647,655	\$775,000	\$831,258	7.3%

## Accommodations Tax Grant Recipients

The chart below reflects agency funding for FY25 and FY26.

ORGANIZATION	FY 2025 AWARD	FY 2026 AWARD
701 Center for Contemporary Art	\$12,000	\$15,000
Benedict College	\$53,000	\$84,250
Black Pages International	\$23,000	\$30,000
Capital City/Lake Murray Country Regional Tourism Board	\$50,000	\$30,000
Carolina's Caribbean Culture Festival	\$-	\$12,000
ColaJazz Foundation	\$-	\$23,333
Columbia Classical Ballet	\$18,000	\$36,667
Columbia Film Society DBA The Nickelodeon Theater	\$10,000	\$15,667
Columbia International Festival	\$15,000	\$25,000
Columbia Metropolitan Convention & Visitors Bureau (dba Experience Columbia SC)	\$258,000	\$182,400
Columbia United FC dba South Carolina United FC	\$133,000	\$33,333
Five Points Association	\$14,000	\$8,333
Kingville Historical Foundation	\$-	\$9,000
Ly-Ben Dance Alliance	\$6,000	\$6,000
Main Street Latin Festival	\$-	\$16,667
Midlands Authority for Conventions, Sports & Tourism	\$48,668	\$26,667
Miss South Carolina Scholarship Organization, Inc.	\$15,000	\$9,333
Revolution Red	\$-	\$11,167
Richland County Recreation Foundation	\$6,666	\$7,333
Riverbanks Zoo and Garden	\$-	\$11,000
South Carolina Ballet (fka Columbia City Ballet)	\$26,666	\$17,750
South Carolina Philharmonic, Inc.	\$30,000	\$16,833
South Carolina Pride Movement	\$-	\$6,667
South Carolina Research Foundation	\$-	\$8,000
South Carolina State Museum Foundation	\$29,000	\$20,000
Varna International Music Academy	\$2,000	\$20,000
<b>Total</b>	<b>\$750,000</b>	<b>\$682,400</b>



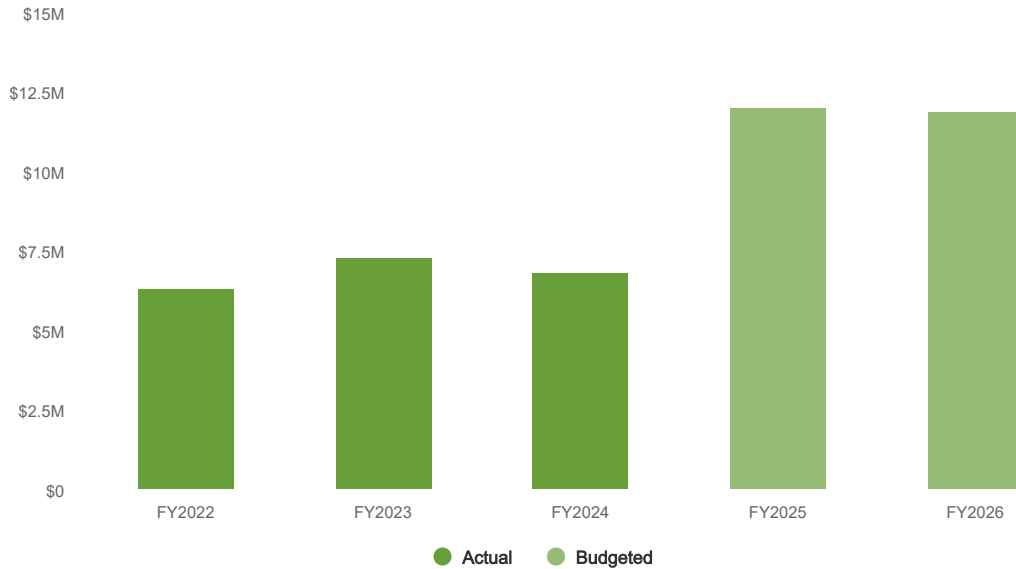


## Road Maintenance Summary

This fund accounts for the revenues which are assessed on all motorized vehicles registered in the County. 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.

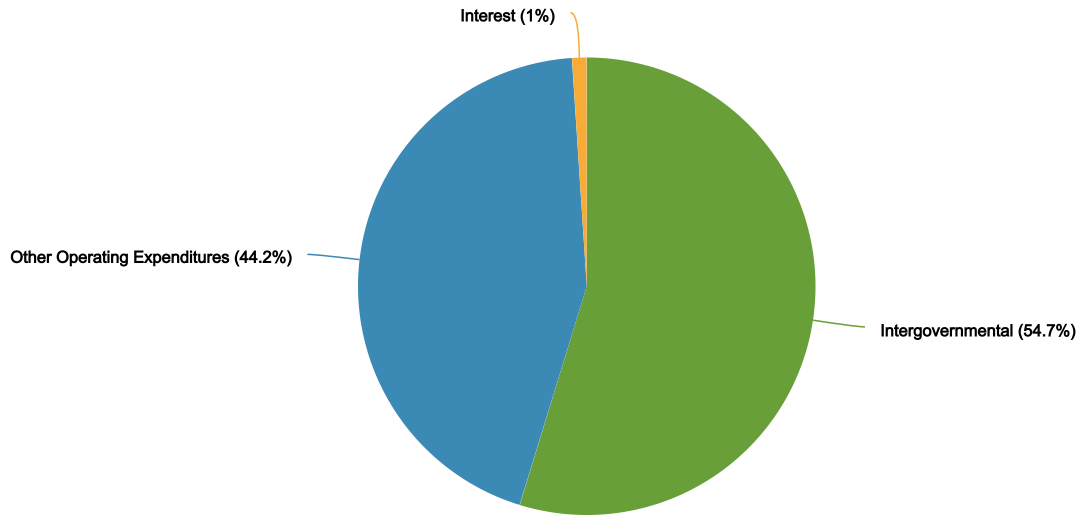
**\$11,898,931** **-\$143,146**  
(-1.19% vs. prior year)

### Road Maintenance Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Property and other taxes	-\$130,020	\$0	\$0	0%
Other revenue	\$222,231	\$0	\$0	0%
Intergovernmental	\$6,548,966	\$6,338,862	\$6,513,596	2.8%
Fees and fines	\$139	\$0	\$0	0%
Interest	\$198,576	\$150,000	\$122,025	-18.6%
Other Operating Expenditures	\$0	\$5,553,215	\$5,263,310	-5.2%
<b>Total Revenue Source:</b>	<b>\$6,839,892</b>	<b>\$12,042,077</b>	<b>\$11,898,931</b>	<b>-1.2%</b>

# School Resource Officers Summary

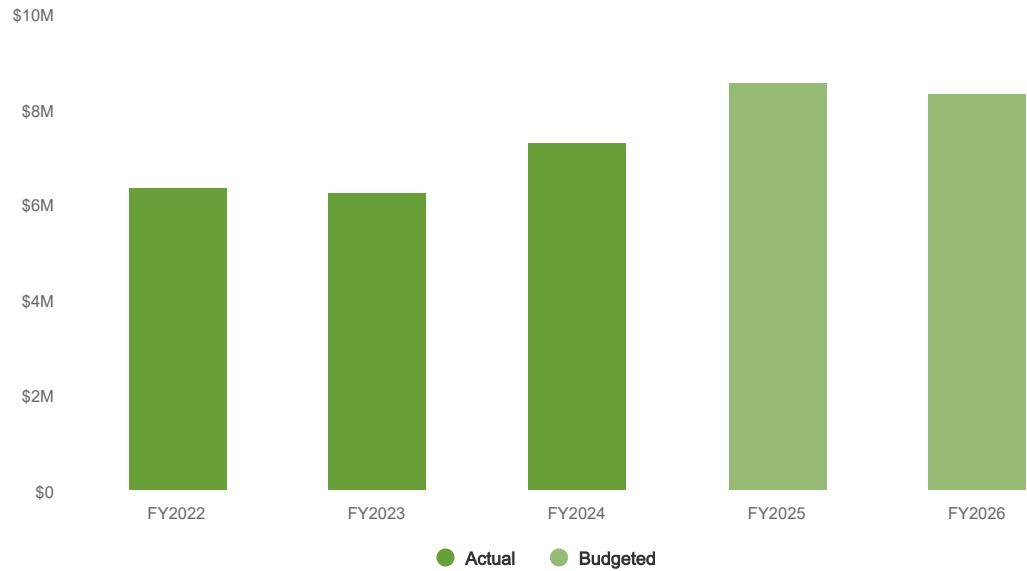
School resource officers (SRO) are funded through contracts with Richland School District One, Richland School District Two, Heathwood Hall, & Lexington-Richland School District Five. In addition to funding through contracts, the SRO fund is also supported by an operating transfer in of \$1,473,830 from the General Fund in Fiscal Year 2026.

\$8,334,677

-\$226,075

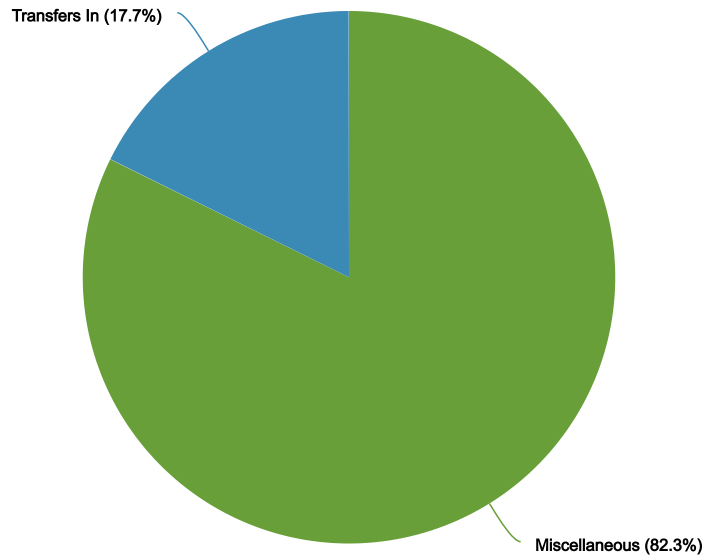
(-2.64% vs. prior year)

School Resource Officers Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Miscellaneous				
Miscellaneous - School Resource Officer	\$2,951,611	\$3,354,714	\$3,525,636	5.1%
Miscellaneous - School Resource Officer	\$1,652,058	\$1,942,266	\$1,986,401	2.3%
Miscellaneous - School Resource Officer	\$90,471	\$112,122	\$112,122	0%
Miscellaneous - School Resource Officer	\$1,006,991	\$1,186,671	\$1,236,688	4.2%
Total Miscellaneous:	\$5,701,131	\$6,595,773	\$6,860,847	4%
Transfers In				
Operating Transfers In	\$1,599,835	\$1,964,979	\$1,473,830	-25%
Total Transfers In:	\$1,599,835	\$1,964,979	\$1,473,830	-25%
Total Revenue Source:	\$7,300,966	\$8,560,752	\$8,334,677	-2.6%

# Emergency Telephone Fund Summary

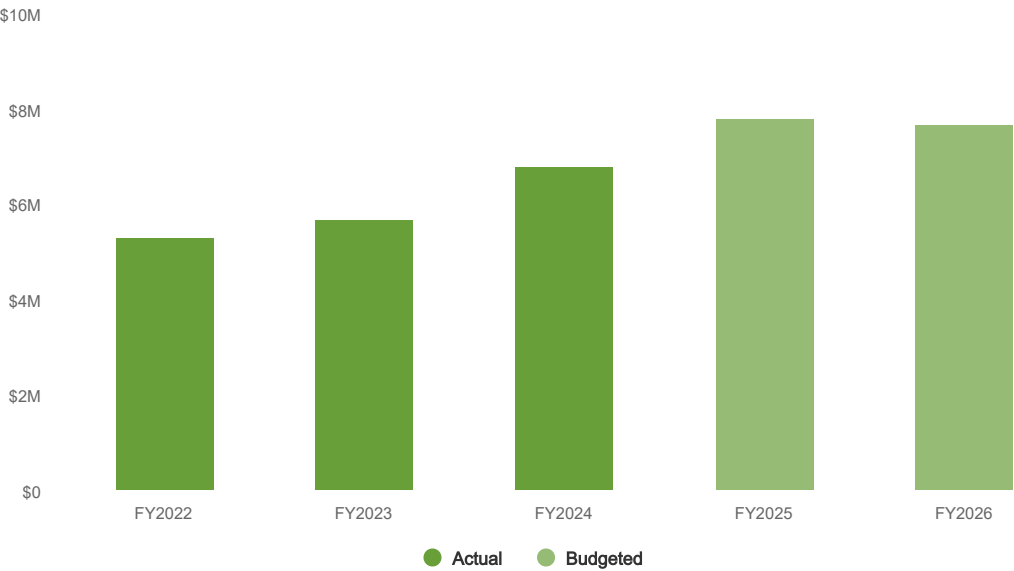
This fund accounts for tariff charges collected by the local telephone utility companies. The revenues can be used for equipment purchases and maintenance of the County’s 911 Emergency phone system. The system is a joint venture between Richland County and the City of Columbia.

\$7,659,742

-\$123,807

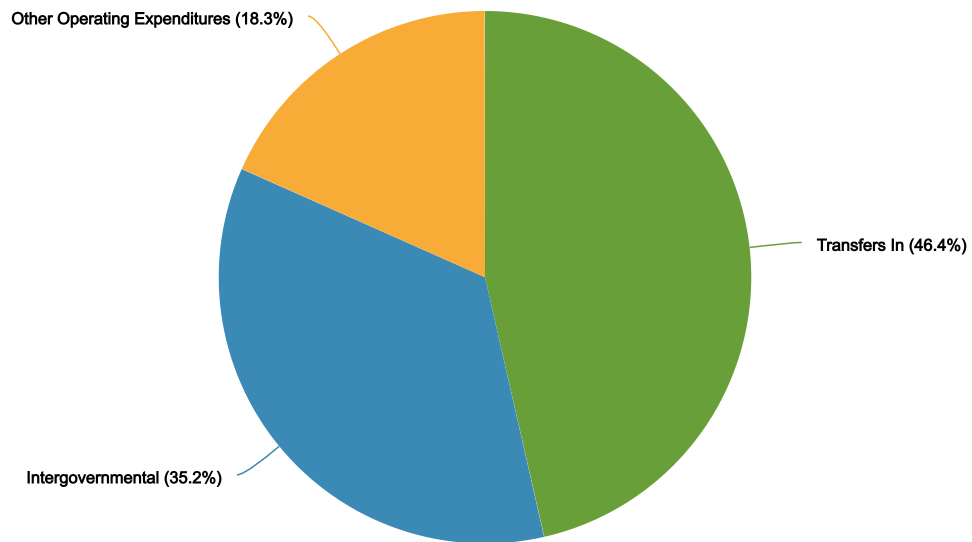
(-1.59% vs. prior year)

Emergency Telephone Fund Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source



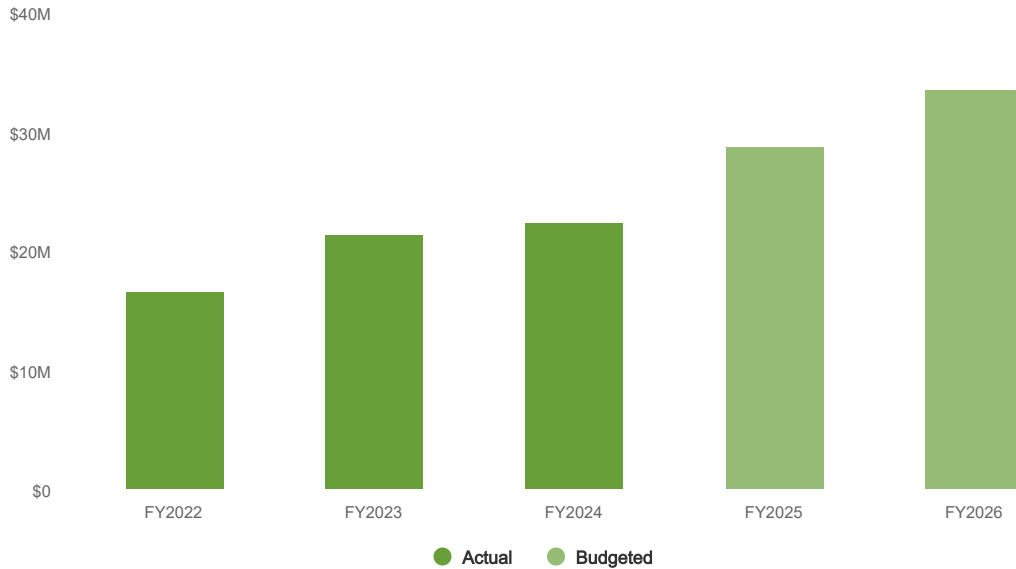
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$3,225,006	\$3,465,057	\$2,700,000	-22.1%
Transfers In	\$3,556,442	\$3,556,442	\$3,556,442	0%
Other Operating Expenditures	\$0	\$762,050	\$1,403,300	84.1%
<b>Total Revenue Source:</b>	<b>\$6,781,448</b>	<b>\$7,783,549</b>	<b>\$7,659,742</b>	<b>-1.6%</b>

## Other Special Revenue Funds Summary

Smaller Special Revenue funds are as listed: Public Defender, Stormwater Management, Conservation Commission, Title IV - Family Court, Victim's Rights, Tourism Development, Neighborhood Redevelopment, Accommodation Tax, Temporary Alcohol Permits, Title IVD - Sheriff's, Child Fatality Review, and Affordable Housing. The top three sources of revenue for remaining Special Revenue funds are transfers-in at 35%, property and other taxes at 20.2%, and fees-in-lieu of taxes 18.9%.

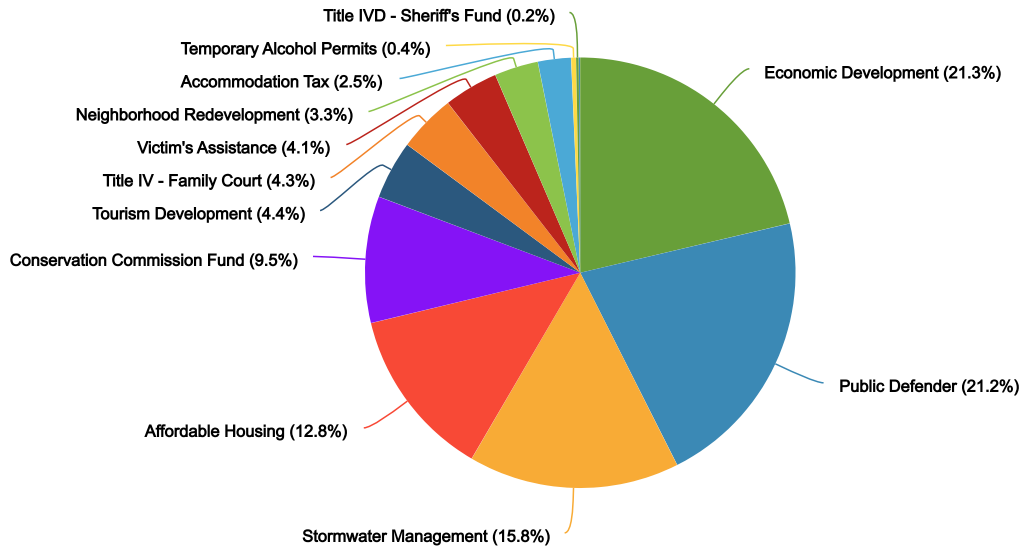
**\$33,537,693** **\$4,783,679**  
(16.64% vs. prior year)

### Other Special Revenue Funds Proposed and Historical Budget vs. Actual



# Revenue by Fund

## 2026 Revenue by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Victim's Assistance				
Fees and fines	\$108,972	\$195,000	\$160,000	-17.9%
Charges for services	\$47,086	\$0	\$0	0%
Transfers In	\$945,289	\$1,212,504	\$1,207,901	-0.4%
<b>Total Victim's Assistance:</b>	<b>\$1,101,347</b>	<b>\$1,407,504</b>	<b>\$1,367,901</b>	<b>-2.8%</b>
Tourism Development				
Other revenue	\$1,423,810	\$1,325,000	\$1,425,000	7.5%
Licenses and permits	\$1,836	\$2,000	\$2,000	0%
Interest	\$55,159	\$5,000	\$50,000	900%
<b>Total Tourism Development:</b>	<b>\$1,480,805</b>	<b>\$1,332,000</b>	<b>\$1,477,000</b>	<b>10.9%</b>
Temporary Alcohol Permits				
Intergovernmental	\$67,300	\$111,947	\$100,000	-10.7%
Other Operating Expenditures	\$0	\$115,000	\$26,502	-77%
<b>Total Temporary Alcohol Permits:</b>	<b>\$67,300</b>	<b>\$226,947</b>	<b>\$126,502</b>	<b>-44.3%</b>
Stormwater Management				
Property and other taxes	\$4,013,785	\$3,938,688	\$3,962,548	0.6%
Fees in lieu of taxes	\$173,470	\$155,112	\$207,452	33.7%
Interest	\$1	\$0	\$0	0%
Other Operating Expenditures	\$0	\$183,741	\$1,142,802	522%
<b>Total Stormwater Management:</b>	<b>\$4,187,256</b>	<b>\$4,277,541</b>	<b>\$5,312,802</b>	<b>24.2%</b>



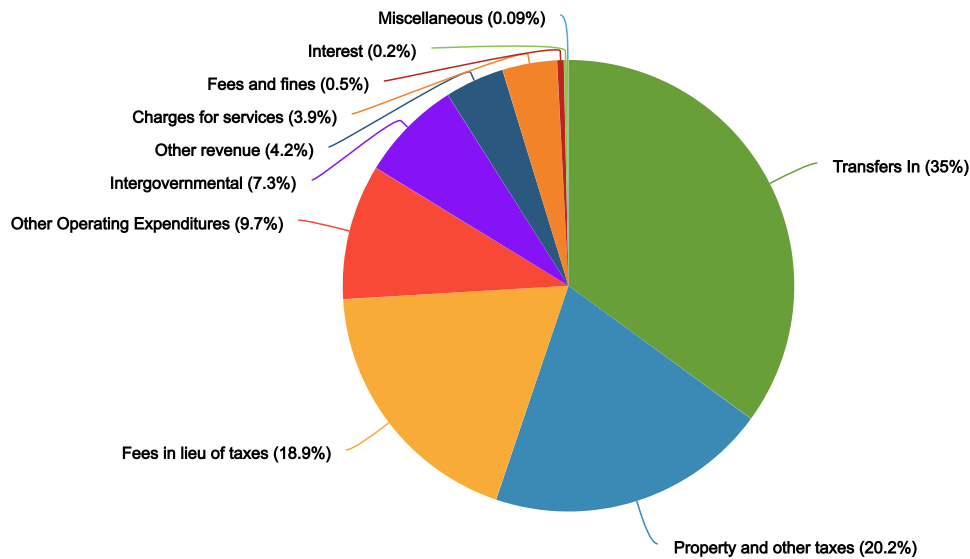
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Conservation Commission Fund				
Property and other taxes	\$942,892	\$965,620	\$1,068,819	10.7%
Fees in lieu of taxes	\$29,309	\$28,380	\$33,181	16.9%
Other revenue	\$875	\$0	\$0	0%
Interest	\$125	\$0	\$0	0%
Transfers In	\$25,299	\$143,988	\$143,988	0%
Other Operating Expenditures	\$0	\$1,470,564	\$1,936,592	31.7%
<b>Total Conservation Commission Fund:</b>	<b>\$998,500</b>	<b>\$2,608,552</b>	<b>\$3,182,580</b>	<b>22%</b>
Child Fatality Review				
Intergovernmental	\$34,783	\$35,000	\$35,000	0%
<b>Total Child Fatality Review:</b>	<b>\$34,783</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>
Neighborhood Redevelopment				
Property and other taxes	\$942,892	\$965,620	\$1,068,818	10.7%
Fees in lieu of taxes	\$29,309	\$28,380	\$33,182	16.9%
Interest	\$0	\$0	\$0	0%
<b>Total Neighborhood Redevelopment:</b>	<b>\$972,201</b>	<b>\$994,000</b>	<b>\$1,102,000</b>	<b>10.9%</b>
Title IV - Family Court				
Charges for services	\$0	\$1,101,701	\$1,317,212	19.6%
Transfers In	\$0	\$324,015	\$134,474	-58.5%
<b>Total Title IV - Family Court:</b>	<b>\$0</b>	<b>\$1,425,716</b>	<b>\$1,451,686</b>	<b>1.8%</b>
Accommodation Tax				
Property and other taxes	\$612,384	\$640,000	\$665,000	3.9%
Interest	\$35,271	\$0	\$25,000	N/A
Other Operating Expenditures	\$0	\$135,000	\$141,258	4.6%
<b>Total Accommodation Tax:</b>	<b>\$647,655</b>	<b>\$775,000</b>	<b>\$831,258</b>	<b>7.3%</b>
Title IVD - Sheriff's Fund				
Miscellaneous	\$32,027	\$32,000	\$30,000	-6.2%
Transfers In	\$0	\$35,824	\$36,499	1.9%
<b>Total Title IVD - Sheriff's Fund:</b>	<b>\$32,027</b>	<b>\$67,824</b>	<b>\$66,499</b>	<b>-2%</b>
Public Defender				
Other revenue	\$1,731,888	\$0	\$0	0%
Intergovernmental	\$0	\$2,309,184	\$2,309,184	0%
Interest	\$577,296	\$0	\$0	0%
Transfers In	\$3,124,644	\$4,337,543	\$4,817,495	11.1%
<b>Total Public Defender:</b>	<b>\$5,433,828</b>	<b>\$6,646,727</b>	<b>\$7,126,679</b>	<b>7.2%</b>
Economic Development				
Fees in lieu of taxes	\$5,730,654	\$4,110,872	\$6,050,357	47.2%



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Transfers In	\$946,000	\$1,096,331	\$1,102,000	0.5%
Other Financing Sources	\$728,689	\$250,000	\$0	-100%
Other Operating Expenditures	\$0	\$3,500,000	\$0	-100%
<b>Total Economic Development:</b>	<b>\$7,405,343</b>	<b>\$8,957,203</b>	<b>\$7,152,357</b>	<b>-20.1%</b>
Affordable Housing				
Transfers In	\$0	\$0	\$4,305,429	N/A
<b>Total Affordable Housing:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,305,429</b>	<b>N/A</b>
<b>Total:</b>	<b>\$22,361,045</b>	<b>\$28,754,014</b>	<b>\$33,537,693</b>	<b>16.6%</b>

## Revenues by Source

### Projected 2026 Revenues by Source



# Enterprise Funds Summary

The major revenue sources for the Enterprise Funds include operating revenue, other operating expenditures, and property and other taxes.

## Operating Revenue

Operating revenue makes up 82.7% of Enterprise Fund revenue in the Fiscal Year 2026 adopted budget. Roll cart fees make up the majority of all operating revenue, accounting for 69.5% while Sewer revenue makes up an additional 26.2% of all operating revenue. Revenue projections are based upon historical trends combined with new Solid Waste and Utility rates as shown on the Enterprise Fund Summary page.

## Other Operating Expenditures

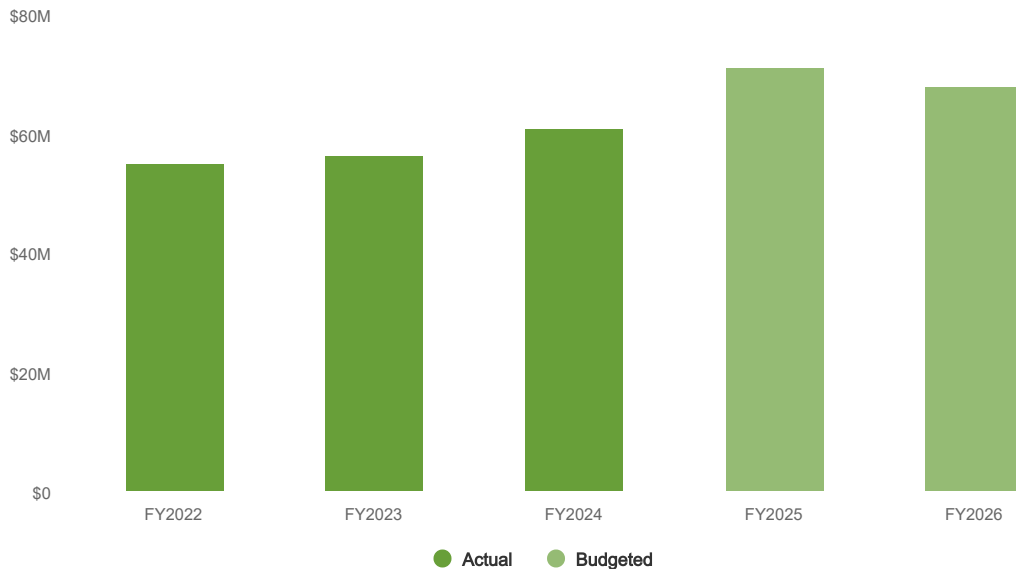
Other operating expenditures is used to signify Use of Fund balance within Richland County. Other operating expenditures account for 3.6% of all Enterprise Fund revenue for Fiscal Year 2026.

## Property and Other Taxes

Property and other taxes accounts for 12.3% of all revenue in Enterprise Funds for Fiscal Year 2026. Richland County is projecting \$8.3 million in property and other taxes, a 4.9% increase compared to Fiscal Year 2025.

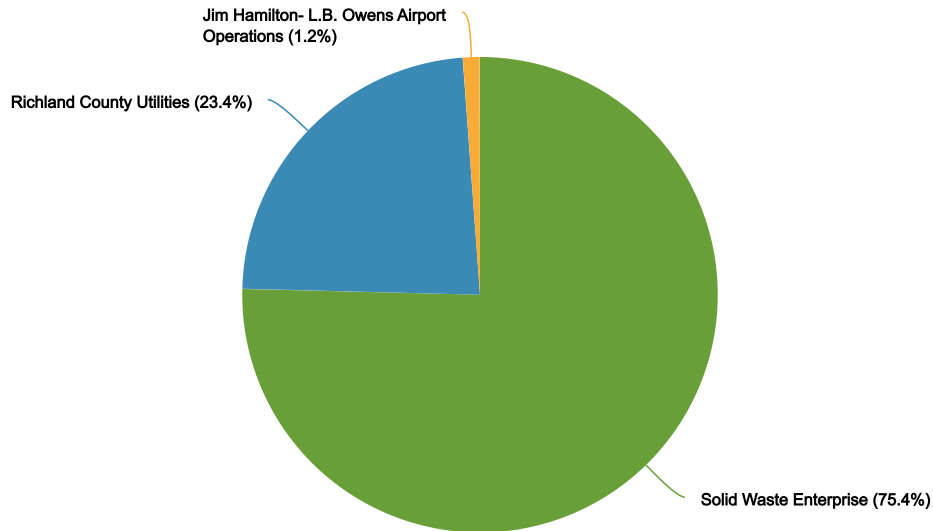
**\$67,850,158** **-\$3,411,752**  
(-4.79% vs. prior year)

### Enterprise Funds Proposed and Historical Budget vs. Actual



# Revenue by Fund

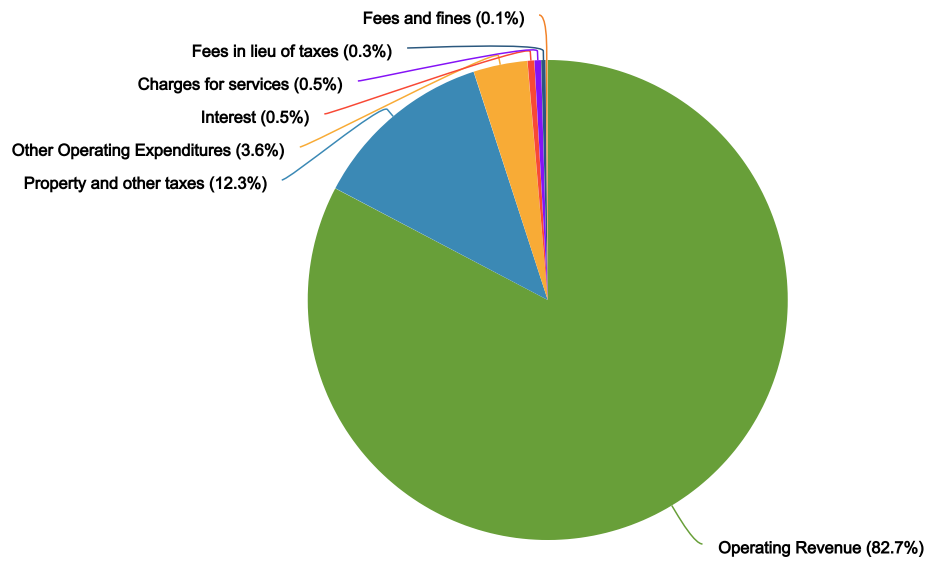
## 2026 Revenue by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste Enterprise				
Property and other taxes	\$7,171,097	\$7,954,740	\$8,341,200	4.9%
Fees in lieu of taxes	\$227,479	\$200,000	\$200,000	0%
Intergovernmental	\$20	\$0	\$0	0%
Fees and fines	\$89,487	\$70,884	\$91,661	29.3%
Operating Revenue	\$35,832,477	\$37,257,057	\$40,216,740	7.9%
Interest	\$472,100	\$130,000	\$308,377	137.2%
Other Operating Expenditures	\$0	\$0	\$2,000,000	N/A
<b>Total Solid Waste Enterprise:</b>	<b>\$43,792,660</b>	<b>\$45,612,681</b>	<b>\$51,157,978</b>	<b>12.2%</b>
Richland County Utilities				
Other revenue	\$636,852	\$0	\$0	0%
Operating Revenue	\$15,040,301	\$15,015,898	\$15,906,209	5.9%
Interest	\$963,207	\$0	\$0	0%
Miscellaneous	\$60	\$0	\$0	0%
Other Operating Expenditures	\$0	\$10,000,000	\$0	-100%
<b>Total Richland County Utilities:</b>	<b>\$16,640,419</b>	<b>\$25,015,898</b>	<b>\$15,906,209</b>	<b>-36.4%</b>
Jim Hamilton- L.B. Owens Airport Operations				
Charges for services	\$342,565	\$268,000	\$310,000	15.7%
Interest	\$35,813	\$0	\$5,000	N/A
Other Operating Expenditures	\$0	\$365,330	\$470,971	28.9%
<b>Total Jim Hamilton- L.B. Owens Airport Operations:</b>	<b>\$378,378</b>	<b>\$633,330</b>	<b>\$785,971</b>	<b>24.1%</b>
<b>Total:</b>	<b>\$60,811,458</b>	<b>\$71,261,909</b>	<b>\$67,850,158</b>	<b>-4.8%</b>

## Revenues by Source

### Projected 2026 Revenues by Source



## Millage Agencies Summary

The major revenue sources for the Millage Agencies include property and other taxes, fees in lieu of taxes, and interest. Richland County participates in the funding of seven millage agencies. Those millage agencies are: Richland School District One, Richland School District Two, Richland Public Library, Richland County Recreation Commission, Midlands Technical College, Columbia Area Mental Health, and Riverbanks Zoo.

### Property and Other Taxes

Property and other taxes account for 96.2% of Millage Agencies revenue in the Fiscal Year 2026 adopted budget. As of Tax Year 2024, the millage rates are as listed:

- Richland School District One - 251.3 mils
- Richland School District Two - 311.1 mils
- Richland Public Library - 15.7 mils
- Richland County Recreation Commission - 13.6 mils
- Midlands Technical College - 5.7 mils
- Columbia Area Mental Health - 1.3 mils
- Riverbanks Zoo - 0.6 mils

### Fees in Lieu of Taxes

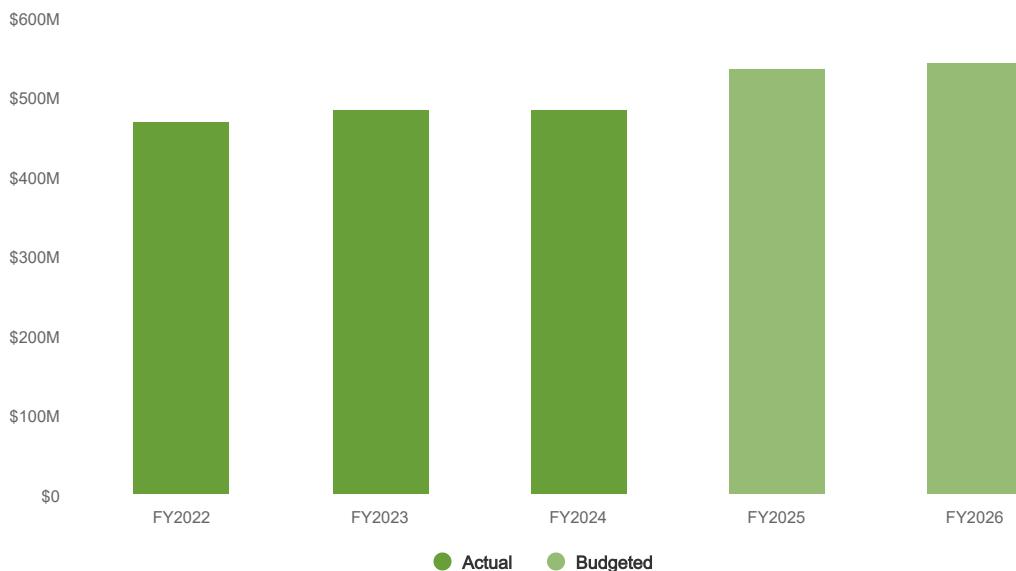
Fees in lieu of taxes account for 3.8% of Millage Agencies revenue in the Fiscal Year 2026 adopted budget.

### Riverbanks Zoo

For Fiscal Year 2026, Riverbanks Zoo millage will generate \$1,522,400 in revenue. The Zoo will receive an additional \$1,501,712 in funding through Hospitality Tax funds.

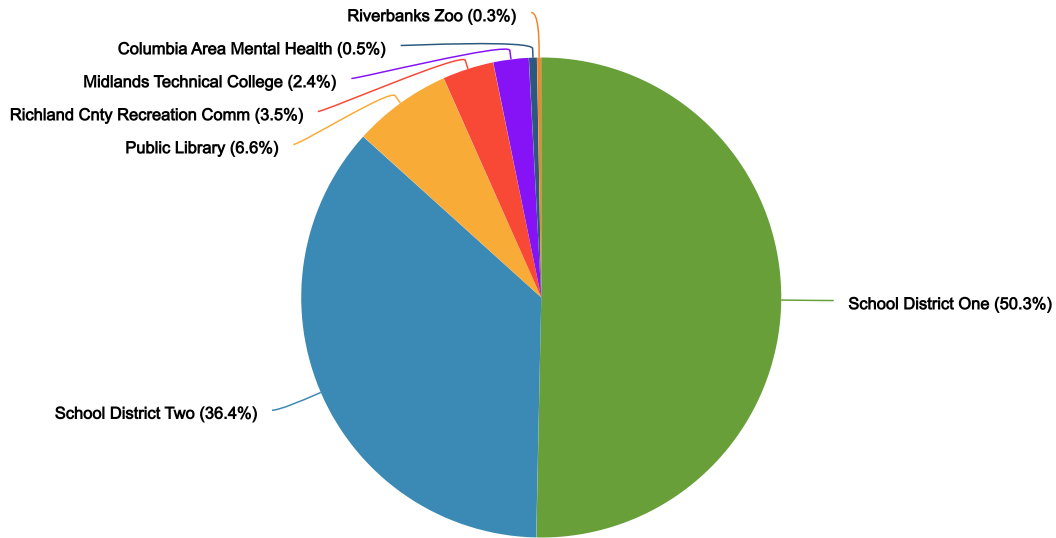
**\$544,029,887** **\$7,649,610**  
(1.43% vs. prior year)

### Millage Agencies Proposed and Historical Budget vs. Actual



# Revenue by Fund

## 2026 Revenue by Fund

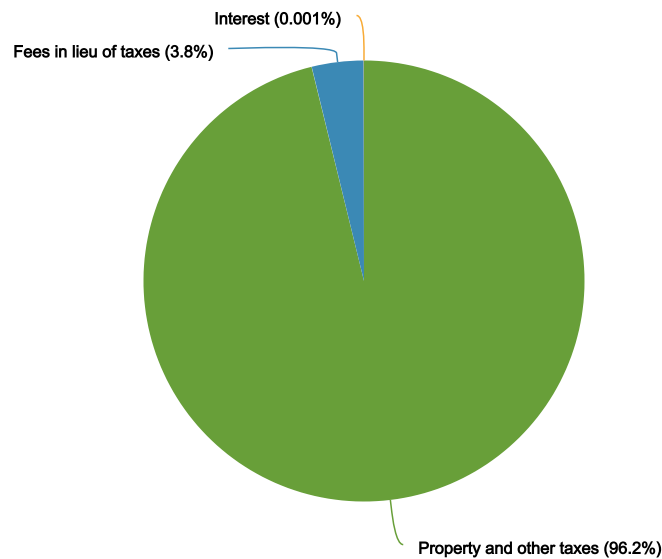


Name	FY2024 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Richland Cnty Recreation Comm					
Property and other taxes	\$15,787,225	\$15,748,835	\$18,895,490	\$18,004,473	-4.7%
Fees in lieu of taxes	\$639,536	\$706,321	\$847,446	\$807,485	-4.7%
Interest	\$2	\$387	\$464	\$442	-4.7%
<b>Total Richland Cnty Recreation Comm:</b>	<b>\$16,426,764</b>	<b>\$16,455,543</b>	<b>\$19,743,400</b>	<b>\$18,812,400</b>	<b>-4.7%</b>
Columbia Area Mental Health					
Property and other taxes	\$2,664,733	\$2,635,389	\$2,930,509	\$2,856,008	-2.5%
Fees in lieu of taxes	\$81,717	\$78,585	\$87,385	\$85,163	-2.5%
Interest	\$0	\$26	\$29	\$29	-2.5%
<b>Total Columbia Area Mental Health:</b>	<b>\$2,746,451</b>	<b>\$2,714,000</b>	<b>\$3,017,923</b>	<b>\$2,941,200</b>	<b>-2.5%</b>
Public Library					
Property and other taxes	\$31,561,750	\$31,398,410	\$33,530,560	\$35,033,423	4.5%
Fees in lieu of taxes	\$976,490	\$912,443	\$974,404	\$1,018,077	4.5%
Interest	\$3	\$376	\$401	\$419	4.5%
<b>Total Public Library:</b>	<b>\$32,538,243</b>	<b>\$32,311,229</b>	<b>\$34,505,365</b>	<b>\$36,051,920</b>	<b>4.5%</b>
Riverbanks Zoo					
Property and other taxes	\$2,550,279	\$2,623,718	\$1,471,733	\$1,476,108	0.3%
Fees in lieu of taxes	\$82,066	\$82,253	\$46,138	\$46,276	0.3%
Interest	\$0	\$29	\$16	\$16	0.3%
<b>Total Riverbanks Zoo:</b>	<b>\$2,632,345</b>	<b>\$2,706,000</b>	<b>\$1,517,888</b>	<b>\$1,522,400</b>	<b>0.3%</b>

Name	FY2024 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Midlands Technical College					
Property and other taxes	\$11,308,196	\$11,089,298	\$12,368,548	\$12,585,251	1.8%
Fees in lieu of taxes	\$345,152	\$340,944	\$380,251	\$386,914	1.8%
Interest	\$1	\$119	\$133	\$135	1.8%
<b>Total Midlands Technical College:</b>	<b>\$11,653,349</b>	<b>\$11,430,361</b>	<b>\$12,748,932</b>	<b>\$12,972,300</b>	<b>1.8%</b>
School District One					
Property and other taxes	\$234,797,277	\$242,825,607	\$258,003,083	\$260,800,463	1.1%
Fees in lieu of taxes	\$10,997,845	\$12,163,055	\$12,923,290	\$13,063,410	1.1%
Interest	\$72,765	\$2,012	\$2,138	\$2,161	1.1%
<b>Total School District One:</b>	<b>\$245,867,887</b>	<b>\$254,990,675</b>	<b>\$270,928,511</b>	<b>\$273,866,034</b>	<b>1.1%</b>
School District Two					
Property and other taxes	\$167,541,075	\$176,679,351	\$188,688,361	\$192,527,331	2%
Fees in lieu of taxes	\$5,583,787	\$4,893,639	\$5,226,263	\$5,332,594	2%
Interest	\$45,179	\$3,402	\$3,634	\$3,708	2%
<b>Total School District Two:</b>	<b>\$173,170,042</b>	<b>\$181,576,392</b>	<b>\$193,918,258</b>	<b>\$197,863,633</b>	<b>2%</b>
<b>Total:</b>	<b>\$485,035,080</b>	<b>\$502,184,200</b>	<b>\$536,380,277</b>	<b>\$544,029,887</b>	<b>1.4%</b>

## Revenues by Source

### Projected 2026 Revenues by Source





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# DEPARTMENTS

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## Council Services



Anette Kyrlo  
Clerk of Council

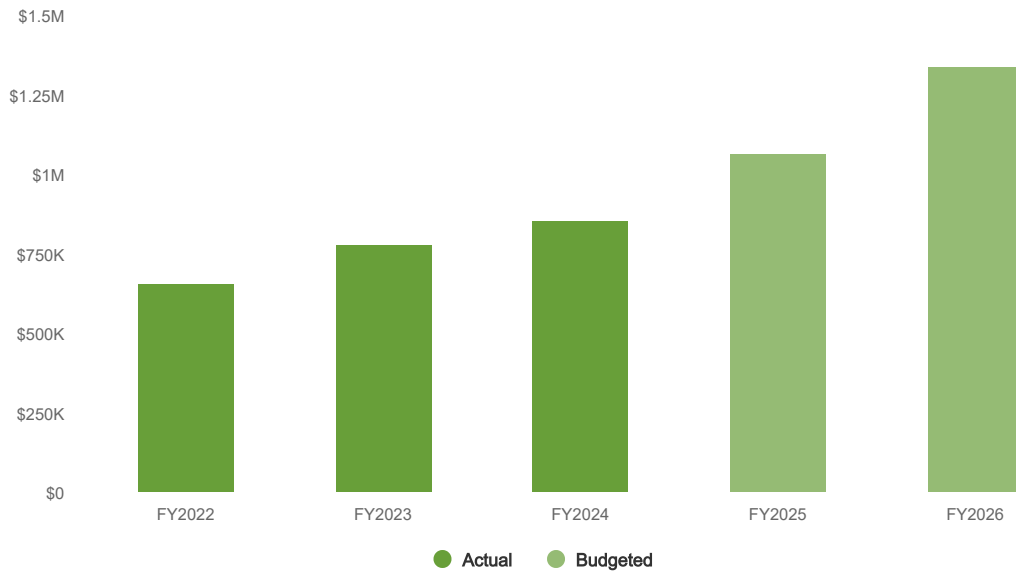
Council Services provides direct support to Richland County Council. The office disseminates information to the public, county departments, and agencies concerning county policies, directives, and actions. They prepare the minutes of the Council meetings, maintain the Council calendar, and schedule appointments.

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.

### Expenditures Summary

**\$1,339,633** **\$271,577**  
(25.43% vs. prior year)

#### Council Services Proposed and Historical Budget vs. Actual



## Council Services Performance Measurements

**Initiative 1.4.1 Establish best practices using peer-to-peer neighbors, like entities and related professional associations to measure achievement of best practices via workshops, fairs, or other constructive events.**

Highlights: County leadership continues to encourage active participation in professional associations such as the South Carolina Association of Counties (SCAC) and the Government Finance Officers Association (GFOA). These engagements provide valuable opportunities for knowledge sharing, professional development, and staying current with industry standards and innovations.

In addition, leadership regularly visits neighboring entities to observe successful practices firsthand, fostering collaboration and identifying strategies that can be adapted to enhance county operations.

Roadblocks:

Next Steps: As participation and engagement continue to grow, there may be opportunities to explore more structured peer exchanges or regional discussions to further support the sharing of innovative practices and lessons learned.



Some Disruption

**Initiative 1.4.2 Build relationships with non-profit governmental organizations, municipalities, state, and federal organizations across all departments to determine points of parity.**

Highlights: The County awarded \$1,587,560 in Community Impact Grants to non-profit entities to address food insecurity, youth services, education, recreation, health and safety workforce development and veteran's services

Roadblocks: Requests outpaced funding availability

Next Steps: Notification of awards and grant monitoring.



On Track

**Initiative 1.5.1 Develop a list of agencies and organizations that the County is already partnering with. Continually update the list and identify additional agencies the County should partner with in the future.**

Highlights: While informal collaboration occurs across departments, as well as with neighboring counties, cities, and state agencies, we are still in the process of compiling a comprehensive list of current partner agencies and organizations. This initiative remains a priority, as it will enhance coordination and strengthen collaboration with external stakeholders.

Roadblocks:

Next Steps:



Some Disruption

**Initiative 5.3.2 Develop method to notify Council members about planned activities and events in their districts.**

Highlights: We have successfully received timely notifications about projects and community events in Council Districts, enabling active Council participation.

Roadblocks: There is still a need to establish direct communication with the Clerk of Council's office. This will ensure that the Council is promptly informed about County-organized events or activities within their district.

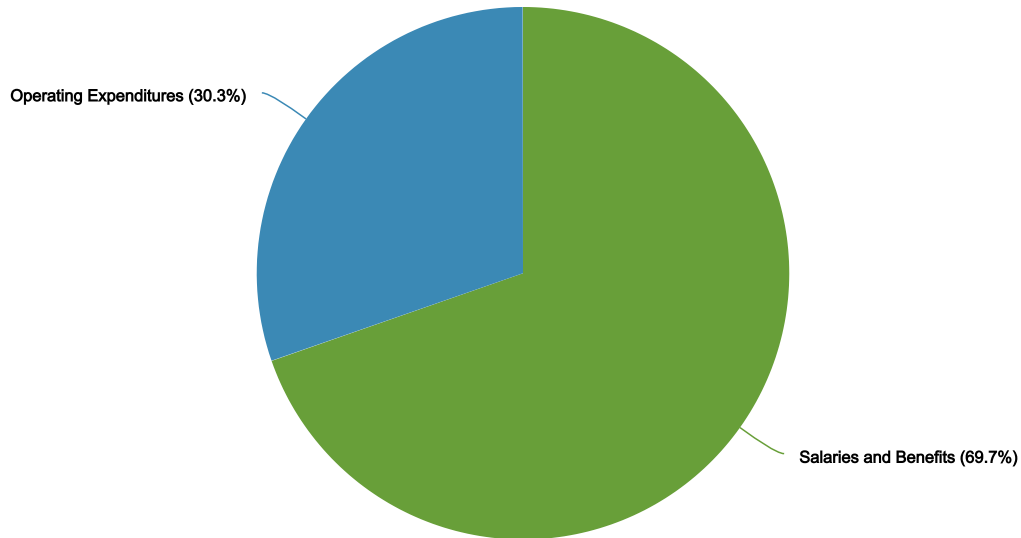
Next Steps: We will persist in our efforts to seek the support and cooperation of relevant stakeholders to maintain effective open communication channels with relevant parties.



On Track

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$609,057	\$733,932	\$933,428	27.2%
Operating Expenditures	\$247,038	\$334,124	\$406,204	21.6%
<b>Total Expense Objects:</b>	<b>\$856,095</b>	<b>\$1,068,056</b>	<b>\$1,339,633</b>	<b>25.4%</b>

## County Administrator



Leonardo Brown, MBA, CPM  
Richland County Administrator

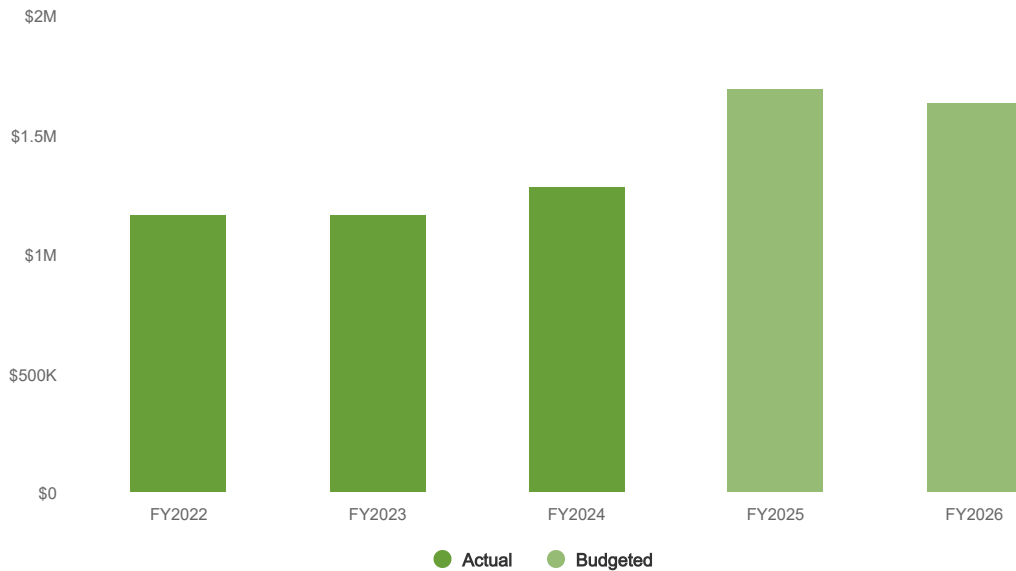
The mission of the County Administrator's Office is to provide information and recommendations to the County Council that will assist the Council in making informed policy decisions, and to ensure that Council's directives are carried out as intended. Furthermore, the Administrator's Office serves as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

## Expenditures Summary

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.

**\$1,634,261** **-\$57,109**  
(-3.38% vs. prior year)

### County Administrator Proposed and Historical Budget vs. Actual



## County Administrator Performance Measures

### Initiative 1.1.1 Compile a list of goals aligned with the strategic plan and the departments' tasked in moving the goal forward

Highlights: The County Council adopted 6 strategic goals breaking down each goal into objectives and initiatives. The initiatives were approved by County Council on February 13, 2024.

Roadblocks:

Next Steps:



Completed

### Initiative 1.1.2 Establish an accountability and transparency program to track and review initiatives, inform/communicate progress, and gather feedback from internal and external stakeholders

Highlights: The Envisio strategic planning public dashboard launched on April 16, 2024.

Roadblocks:

Next Steps:



Completed

### Initiative 1.3.1 Develop and implement a process to assess and amend the County's strategic plan annually and adopt a new strategic plan every 3 year

Highlights: Council approved a refresh of the existing Strategic Plan. This process will be undertaken beginning in July, 2025 with a targeted approval date of December, 2025 and implementation in January 2026 for a period of two years.

Roadblocks: Limited

Next Steps: Information gathering for consultant



On Track

### Initiative 3.2.2 Establish and implement a formal vetting process for short-term and long-term capital projects

Highlights: Council once again approved the five year capital projects budget with the FY 2026 budget . The plan identifies needs of \$242 million over the coming five years.

Roadblocks: Limited funding

Next Steps: A work session with Council to identify priorities to determine a funding strategy



On Track

### Initiative 6.5.1 Implement a process of strategic plan management to correspond to the Strategic plan. The plan should ensure timely accountability, completion timeline, and metric submissions for all strategic plan initiative items, and benchmark department functions to ensure strategic plan progress

Highlights: We're building a solid foundation of data and processes to support this work.

Roadblocks:

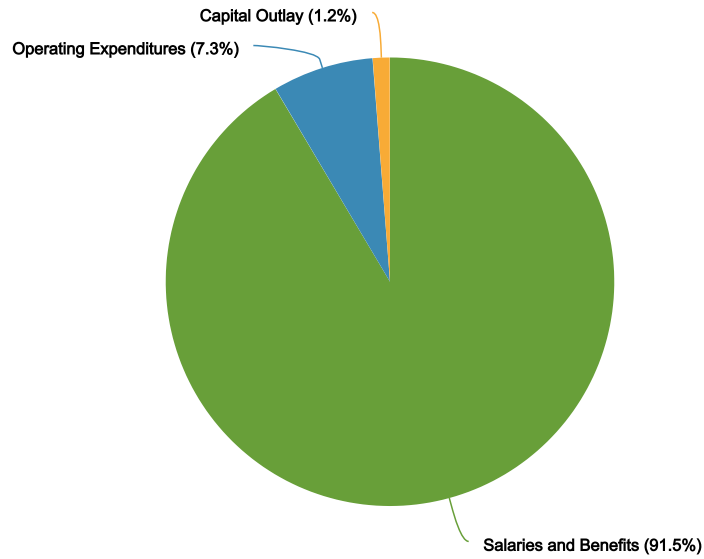
Next Steps: A strategic plan management process is being implemented to ensure accountability, timely progress, metric reporting, and departmental benchmarking aligned with the county's Strategic Plan.



Some Disruption

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,197,294	\$1,535,926	\$1,495,044	-2.7%
Operating Expenditures	\$88,566	\$105,443	\$119,217	13.1%
Capital Outlay	\$179	\$50,000	\$20,000	-60%
<b>Total Expense Objects:</b>	<b>\$1,286,039</b>	<b>\$1,691,369</b>	<b>\$1,634,261</b>	<b>-3.4%</b>

## County Attorney



Patrick L. Wright  
Richland County Attorney

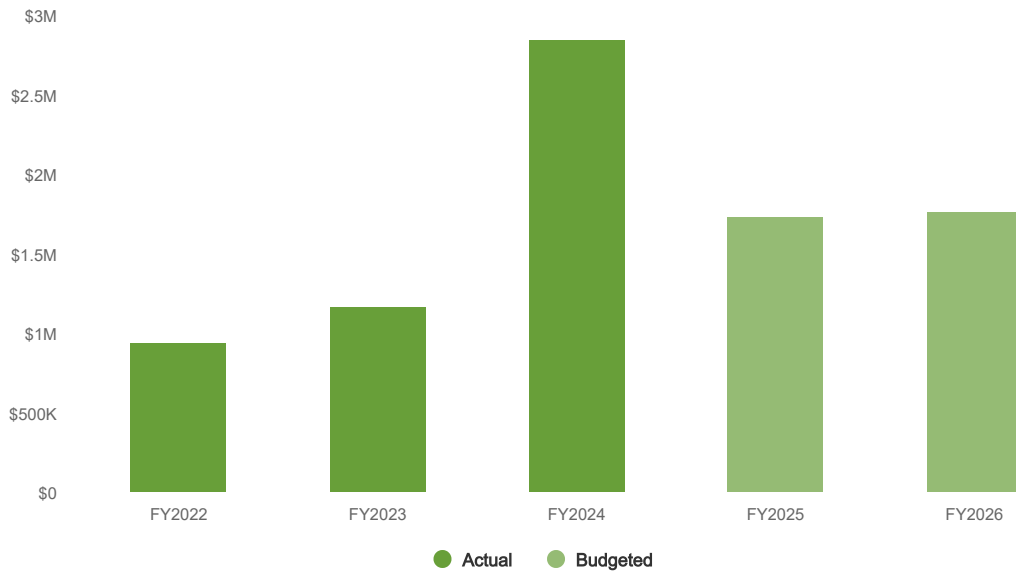
To provide comprehensive legal services to Richland County, its elected and appointed officials, department heads and personnel including: counseling, litigating, representing County entities and personnel in administrative, judicial, and appellate proceedings, drafting pleadings, opinions, memoranda,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

## Expenditures Summary

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.

**\$1,767,124** **\$35,282**  
(2.04% vs. prior year)

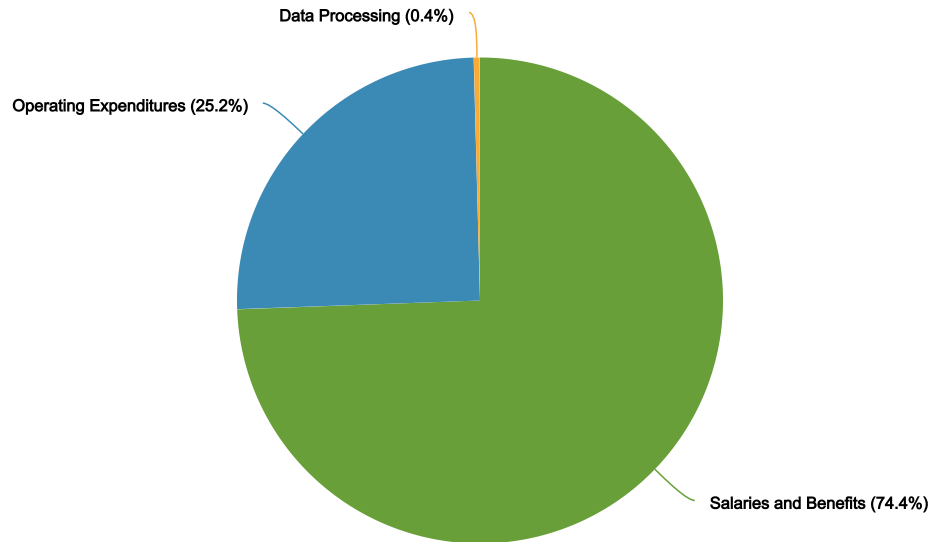
### County Attorney Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,250,574	\$1,302,768	\$1,315,324	1%
Operating Expenditures	\$1,596,945	\$422,074	\$444,800	5.4%
Data Processing	\$4,962	\$7,000	\$7,000	0%
<b>Total Expense Objects:</b>	<b>\$2,852,481</b>	<b>\$1,731,842</b>	<b>\$1,767,124</b>	<b>2%</b>

## Richland County Utilities



Jani Tariq Hussain  
Deputy Director of Utilities

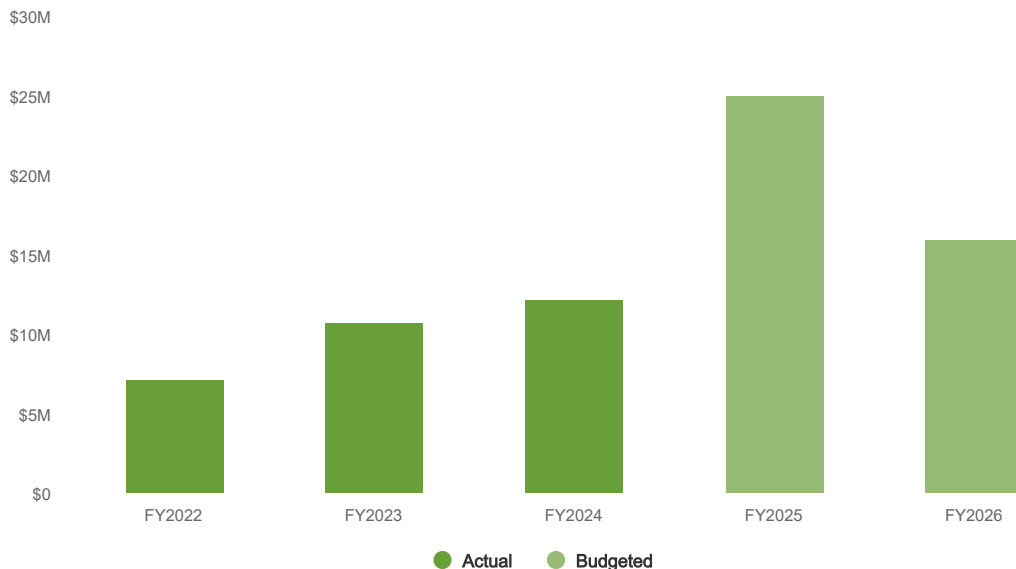
The mission of the Richland County Utilities Department is to provide water and sanitary sewer service most efficiently and cost-effectively possible while providing prompt and courteous service to the citizens of Richland County. We strive to reduce environmental pollution by promoting the use of properly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

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 Summary

**\$15,906,209** **-\$9,109,690**  
(-36.42% vs. prior year)

#### Richland County Utilities Proposed and Historical Budget vs. Actual



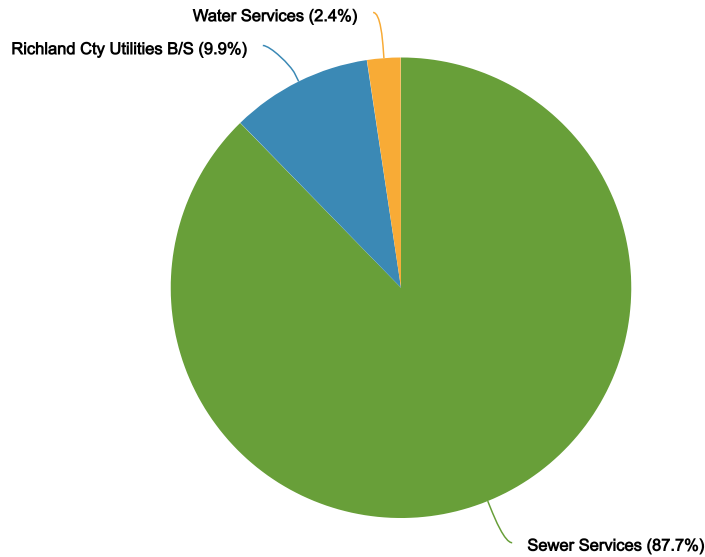
### Utilities Performance Measures

Initiative 4.2.1 Develop 10-year capital improvement plan using GIS mapping to identify projects and allocate resources for various uses. Plan should be updated annually and modified to match needs and available resources

On Track

# Expenditures by Function

## Budgeted Expenditures by Function

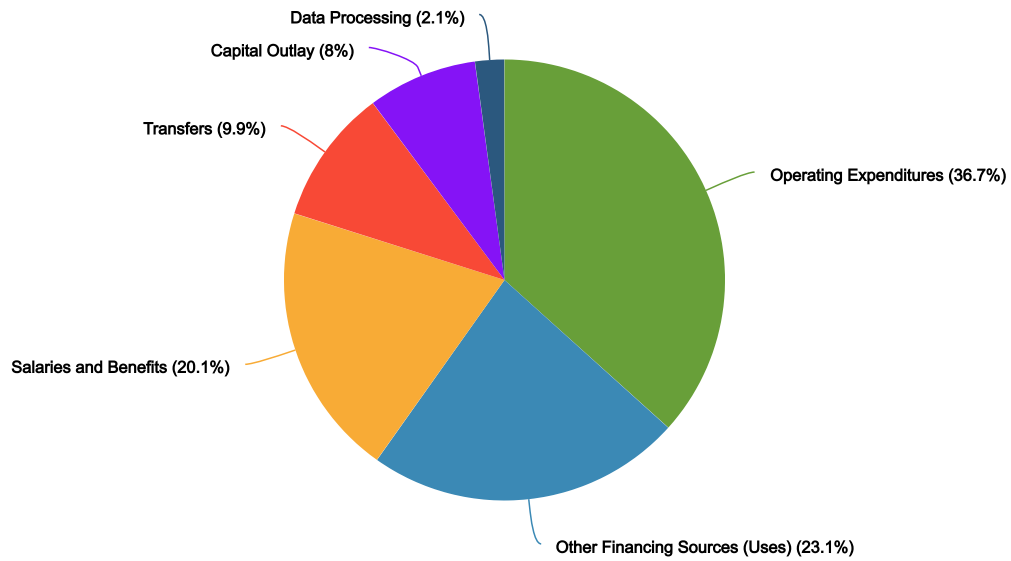


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Richland Cty Utilities B/S				
Transfers	\$0	\$1,563,991	\$1,579,631	1%
<b>Total Richland Cty Utilities B/S:</b>	<b>\$0</b>	<b>\$1,563,991</b>	<b>\$1,579,631</b>	<b>1%</b>
Sewer Services				
Salaries and Benefits	\$2,991,602	\$3,043,825	\$3,069,915	0.9%
Operating Expenditures	\$3,497,023	\$4,468,493	\$5,614,762	25.7%
Data Processing	\$27,121	\$325,000	\$332,000	2.2%
Capital Outlay	\$1,283,057	\$11,599,207	\$1,253,000	-89.2%
Other Financing Sources (Uses)	\$1,512,522	\$3,685,363	\$3,681,163	-0.1%
<b>Total Sewer Services:</b>	<b>\$9,311,325</b>	<b>\$23,121,888</b>	<b>\$13,950,840</b>	<b>-39.7%</b>
Water Services				
Salaries and Benefits	\$131,482	\$147,889	\$123,387	-16.6%
Operating Expenditures	\$155,725	\$174,431	\$218,951	25.5%
Data Processing	\$7,268	\$7,700	\$8,400	9.1%
Capital Outlay	\$24,020	\$0	\$25,000	N/A
<b>Total Water Services:</b>	<b>\$318,495</b>	<b>\$330,020</b>	<b>\$375,738</b>	<b>13.9%</b>
Broad River Expansion				
Capital Outlay	\$201,000	\$0	\$0	0%

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Broad River Expansion:	\$201,000	\$0	\$0	0%
South East Water and Sewer Expansion				
Capital Outlay	\$2,357,897	\$0	\$0	0%
Total South East Water and Sewer Expansion:	\$2,357,897	\$0	\$0	0%
Total Expenditures:	\$12,188,716	\$25,015,899	\$15,906,209	-36.4%

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Public Works Department



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

## Public Works Administration

The Public Works Administration seeks to provide professional and timely personnel, payroll, and operational support to the Engineering, Stormwater, Road Maintenance, Airport, and Solid Waste divisions of the Department of Public Works.

## Engineering

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.

## 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.

## 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](http://www.rcgov.us).

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)

## Airport

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).

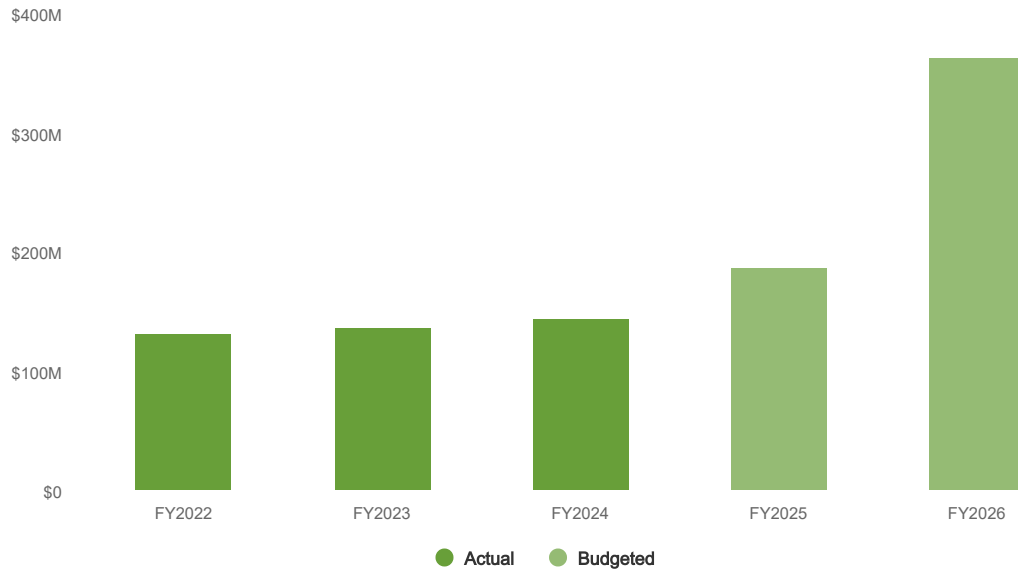
## Solid Waste

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.

## Expenditures Summary

**\$363,559,825** **\$176,650,596**  
(94.51% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual



## Public Works Performance Measures

### Initiative 4.1.3 Develop CIP of prioritized projects

Highlights: Each year during the budget process, capital projects are discussed and prioritized for the upcoming fiscal year.

Roadblocks:

Next Steps: Planning for the FY2026 prioritized capital projects



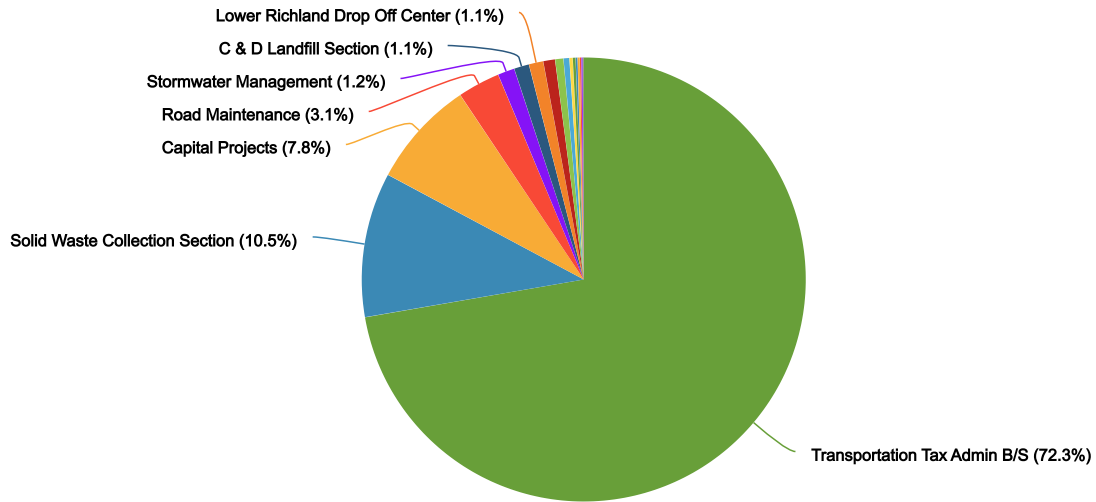
On Track

Initiative 4.2.1 Develop 10-year capital improvement plan using GIS mapping to identify projects and allocate resources for various uses. Plan should be updated annually and modified to match needs and available resources

On Track

# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Public Works Administration				
Salaries and Benefits	\$642,290	\$632,217	\$536,260	-15.2%
Operating Expenditures	\$15,773	\$27,589	\$24,819	-10%
<b>Total Public Works Administration:</b>	<b>\$658,063</b>	<b>\$659,806</b>	<b>\$561,079</b>	<b>-15%</b>
Operational Services				
Salaries and Benefits	\$204,872	\$259,350	\$0	-100%
Operating Expenditures	\$12,491	\$12,310	\$0	-100%
<b>Total Operational Services:</b>	<b>\$217,363</b>	<b>\$271,659</b>	<b>\$0</b>	<b>-100%</b>
Engineering Division				
Salaries and Benefits	\$220,655	\$194,344	\$249,557	28.4%
Operating Expenditures	\$53,587	\$60,010	\$59,917	-0.2%
Data Processing	\$0	\$2,000	\$2,000	0%
<b>Total Engineering Division:</b>	<b>\$274,242</b>	<b>\$256,354</b>	<b>\$311,474</b>	<b>21.5%</b>
Stormwater Management B/S				
Transfers	\$0	\$248,741	\$213,550	-14.1%
<b>Total Stormwater Management B/S:</b>	<b>\$0</b>	<b>\$248,741</b>	<b>\$213,550</b>	<b>-14.1%</b>
Stormwater Management				
Salaries and Benefits	\$1,190,005	\$1,269,423	\$1,332,049	4.9%



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenditures	\$791,833	\$1,108,275	\$1,155,367	4.2%
Data Processing	\$21,348	\$24,365	\$28,975	18.9%
Capital Outlay	\$270,034	\$1,000,000	\$1,950,000	95%
<b>Total Stormwater Management:</b>	<b>\$2,273,220</b>	<b>\$3,402,063</b>	<b>\$4,466,391</b>	<b>31.3%</b>
Road Maintenance B/S				
Transfers	\$0	\$447,991	\$557,327	24.4%
<b>Total Road Maintenance B/S:</b>	<b>\$0</b>	<b>\$447,991</b>	<b>\$557,327</b>	<b>24.4%</b>
Road Maintenance				
Salaries and Benefits	\$3,842,767	\$4,975,728	\$5,148,462	3.5%
Operating Expenditures	\$1,442,285	\$2,161,333	\$2,403,511	11.2%
Data Processing	\$20,128	\$13,400	\$33,400	149.3%
Capital Outlay	\$1,004,750	\$4,345,623	\$3,614,623	-16.8%
<b>Total Road Maintenance:</b>	<b>\$6,309,930</b>	<b>\$11,496,085</b>	<b>\$11,199,997</b>	<b>-2.6%</b>
Capital Projects				
Operating Expenditures	\$27,673,683	\$27,198,375	\$28,388,195	4.4%
<b>Total Capital Projects:</b>	<b>\$27,673,683</b>	<b>\$27,198,375</b>	<b>\$28,388,195</b>	<b>4.4%</b>
Transportation Tax Admin B/S				
Transfers	\$67,078,664	\$93,835,453	\$262,791,661	180.1%
<b>Total Transportation Tax Admin B/S:</b>	<b>\$67,078,664</b>	<b>\$93,835,453</b>	<b>\$262,791,661</b>	<b>180.1%</b>
Transportation Tax				
Salaries and Benefits	\$0	\$1,786,244	\$2,059,809	15.3%
Operating Expenditures	\$0	\$860,673	\$766,393	-11%
Capital Outlay	\$0	\$199,774	\$300,000	50.2%
<b>Total Transportation Tax:</b>	<b>\$0</b>	<b>\$2,846,691</b>	<b>\$3,126,202</b>	<b>9.8%</b>
Solid Waste B/S				
Transfers	\$0	\$1,570,881	\$1,585,782	0.9%
<b>Total Solid Waste B/S:</b>	<b>\$0</b>	<b>\$1,570,881</b>	<b>\$1,585,782</b>	<b>0.9%</b>
Solid Waste Management				
Salaries and Benefits	\$305,113	\$440,619	\$467,529	6.1%
Operating Expenditures	\$181,684	\$385,111	\$379,754	-1.4%
Capital Outlay	\$18,048	\$0	\$0	0%
Other Disbursements	\$0	\$5,000	\$5,000	0%
<b>Total Solid Waste Management:</b>	<b>\$504,844</b>	<b>\$830,730</b>	<b>\$852,283</b>	<b>2.6%</b>
Landfill Division				
Operating Expenditures	-\$119,992	\$0	\$0	0%
<b>Total Landfill Division:</b>	<b>-\$119,992</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

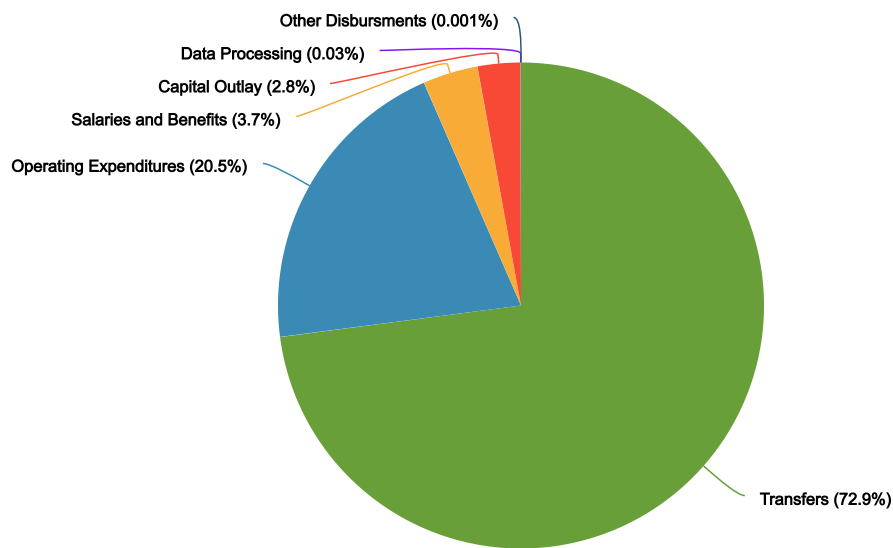


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Lower Richland Drop Off Center				
Salaries and Benefits	\$157,458	\$279,010	\$322,301	15.5%
Operating Expenditures	\$938,660	\$1,362,399	\$1,512,399	11%
Capital Outlay	\$0	\$1,030,000	\$2,000,000	94.2%
<b>Total Lower Richland Drop Off Center:</b>	<b>\$1,096,118</b>	<b>\$2,671,409</b>	<b>\$3,834,700</b>	<b>43.5%</b>
C & D Landfill Section				
Salaries and Benefits	\$289,895	\$358,673	\$409,148	14.1%
Operating Expenditures	\$2,313,401	\$2,250,766	\$2,083,315	-7.4%
Data Processing	\$3,000	\$2,500	\$2,500	0%
Capital Outlay	\$310,999	\$850,000	\$1,503,687	76.9%
<b>Total C &amp; D Landfill Section:</b>	<b>\$2,917,294</b>	<b>\$3,461,939</b>	<b>\$3,998,650</b>	<b>15.5%</b>
Solid Waste Closure Section				
Salaries and Benefits	\$128,885	\$136,160	\$130,227	-4.4%
Operating Expenditures	\$178,944	\$301,495	\$301,495	0%
Capital Outlay	\$68,135	\$0	\$0	0%
<b>Total Solid Waste Closure Section:</b>	<b>\$375,964</b>	<b>\$437,655</b>	<b>\$431,722</b>	<b>-1.4%</b>
Solid Waste Collection Section				
Salaries and Benefits	\$966,138	\$1,084,562	\$1,161,492	7.1%
Operating Expenditures	\$32,353,432	\$34,012,987	\$36,929,471	8.6%
Data Processing	\$26,377	\$50,000	\$50,000	0%
Capital Outlay	\$0	\$0	\$144,464	N/A
<b>Total Solid Waste Collection Section:</b>	<b>\$33,345,947</b>	<b>\$35,147,549</b>	<b>\$38,285,427</b>	<b>8.9%</b>
Special Services				
Salaries and Benefits	\$1,134,316	\$1,164,691	\$1,282,932	10.2%
Operating Expenditures	\$239,084	\$327,829	\$333,275	1.7%
Capital Outlay	\$0	\$0	\$553,206	N/A
<b>Total Special Services:</b>	<b>\$1,373,399</b>	<b>\$1,492,520</b>	<b>\$2,169,414</b>	<b>45.4%</b>
Jim Hamilton-LB Owens Airport B/S				
Transfers	\$0	\$100,639	\$50,823	-49.5%
<b>Total Jim Hamilton-LB Owens Airport B/S:</b>	<b>\$0</b>	<b>\$100,639</b>	<b>\$50,823</b>	<b>-49.5%</b>
Airport Operations				
Salaries and Benefits	\$134,419	\$180,762	\$204,008	12.9%
Operating Expenditures	\$217,893	\$271,373	\$253,652	-6.5%
Data Processing	\$0	\$2,000	\$2,000	0%
Capital Outlay	\$132,334	\$78,556	\$275,489	250.7%
<b>Total Airport Operations:</b>	<b>\$484,646</b>	<b>\$532,691</b>	<b>\$735,148</b>	<b>38%</b>
<b>Total Expenditures:</b>	<b>\$144,463,388</b>	<b>\$186,909,229</b>	<b>\$363,559,825</b>	<b>94.5%</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Emergency Services



Michael A. Byrd  
Director of Emergency Services

The mission of Richland County Emergency Management Division is to provide professional and cost-effective emergency and public safety planning, preparedness programs, response and recovery to the residents of Richland County. In addition to, protect the lives and property of our citizens and visitors to our County, by providing safe, professional and expertly trained emergency personnel and responders to its citizens within resource limitations. The Richland County Emergency Management team is a diverse group of professionals who specialize in Emergency Management, Public Safety planning and disaster preparedness. With modern support systems and prompt and courteous service, this mission is accomplished through a dedicated and professional effort by all emergency service personnel.

## **Emergency Medical Services & Emergency Management**

Richland County's award-winning EMS team is one of the busiest – if not the busiest – EMS units in South Carolina. Crews respond to more than 74,000 calls each year. The expenditures roll up into the Public Safety sub-category for reporting purposes.

## **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.

## **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**

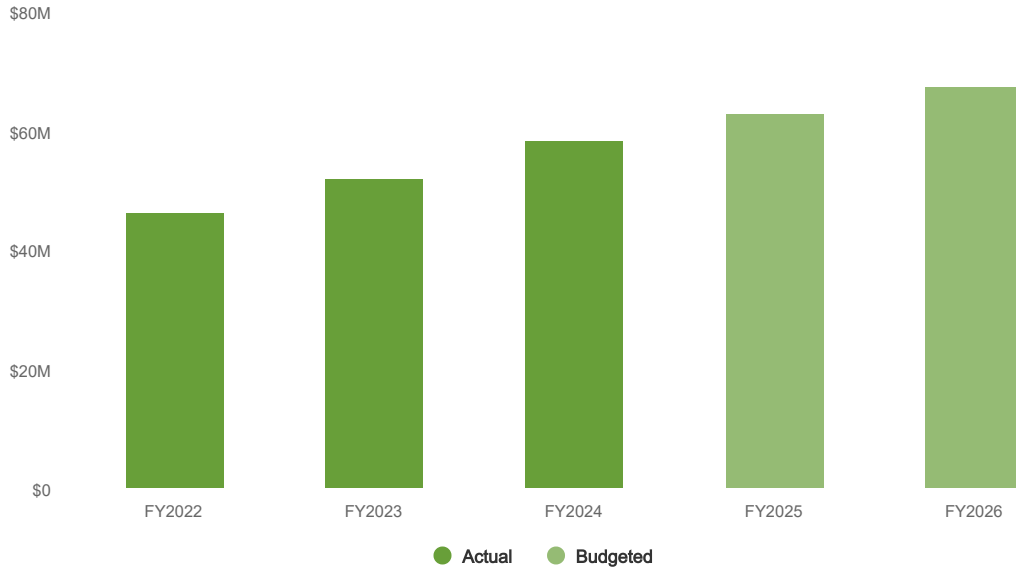
The Richland County Fire Marshal directs this division and the fire service expansion is an on-going project. Our full service fire stations are manned by at least one paid firefighter and supplemented with volunteers. The City of Columbia manages operations for fire suppression response. Emergency Services 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 Summary

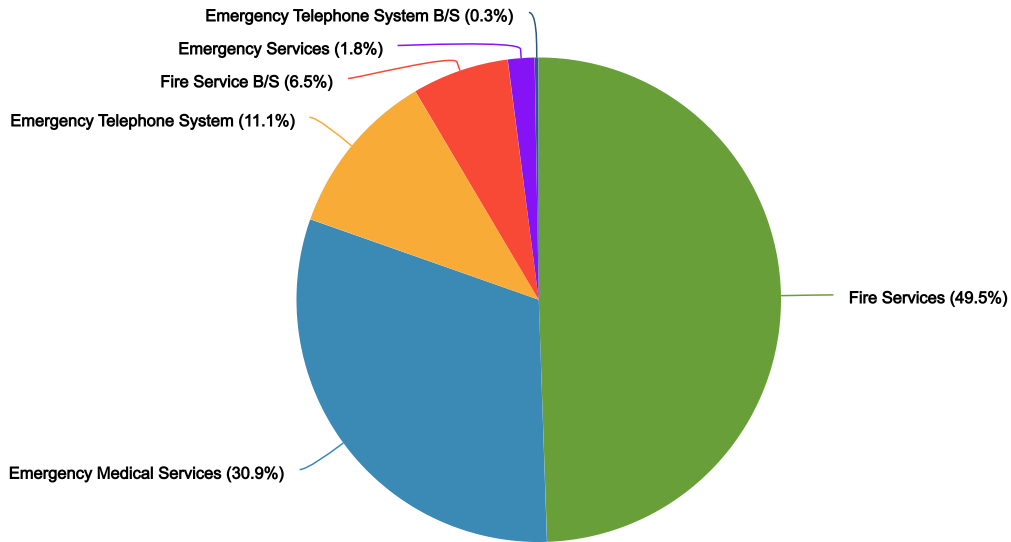
**\$67,433,704** **\$4,514,739**  
(7.18% vs. prior year)

### Emergency Services Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Budgeted Expenditures by Function

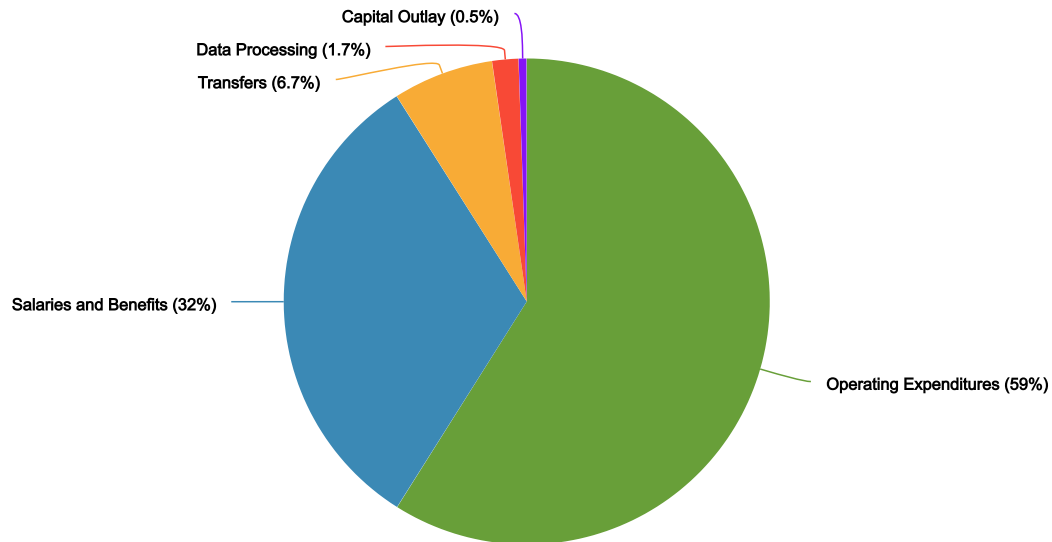


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Emergency Services				
Salaries and Benefits	\$547,245	\$797,019	\$1,041,755	30.7%
Operating Expenditures	\$153,095	\$263,630	\$161,771	-38.6%
<b>Total Emergency Services:</b>	<b>\$700,339</b>	<b>\$1,060,649</b>	<b>\$1,203,526</b>	<b>13.5%</b>
Emergency Medical Services				
Salaries and Benefits	\$15,501,445	\$14,489,368	\$17,874,643	23.4%
Operating Expenditures	\$2,650,777	\$2,733,549	\$2,991,835	9.4%
Capital Outlay	\$1,505	\$0	\$0	0%
<b>Total Emergency Medical Services:</b>	<b>\$18,153,727</b>	<b>\$17,222,917</b>	<b>\$20,866,478</b>	<b>21.2%</b>
Emergency Telephone System B/S				
Transfers	\$0	\$175,076	\$176,827	1%
<b>Total Emergency Telephone System B/S:</b>	<b>\$0</b>	<b>\$175,076</b>	<b>\$176,827</b>	<b>1%</b>
Emergency Telephone System				
Salaries and Benefits	\$737,288	\$907,468	\$912,565	0.6%
Operating Expenditures	\$4,002,519	\$5,345,350	\$5,395,350	0.9%
Data Processing	\$1,086,035	\$1,355,655	\$1,175,000	-13.3%
<b>Total Emergency Telephone System:</b>	<b>\$5,825,843</b>	<b>\$7,608,473</b>	<b>\$7,482,915</b>	<b>-1.7%</b>
Fire Service B/S				

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Transfers	\$3,556,442	\$4,342,777	\$4,350,640	0.2%
<b>Total Fire Service B/S:</b>	<b>\$3,556,442</b>	<b>\$4,342,777</b>	<b>\$4,350,640</b>	<b>0.2%</b>
Fire Services				
Salaries and Benefits	\$1,399,569	\$1,805,290	\$1,779,640	-1.4%
Operating Expenditures	\$27,115,507	\$30,193,783	\$31,213,678	3.4%
Capital Outlay	\$0	\$510,000	\$360,000	-29.4%
Other Disbursements	\$1,559,543	\$0	\$0	0%
<b>Total Fire Services:</b>	<b>\$30,074,619</b>	<b>\$32,509,073</b>	<b>\$33,353,318</b>	<b>2.6%</b>
<b>Total Expenditures:</b>	<b>\$58,310,970</b>	<b>\$62,918,965</b>	<b>\$67,433,704</b>	<b>7.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Court Appointed Special Advocates (CASA)



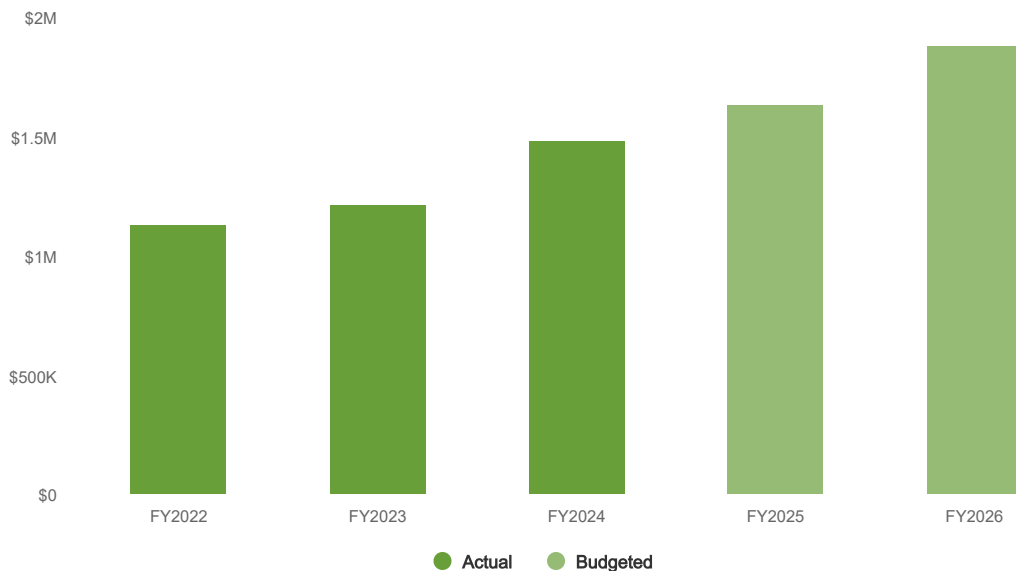
Dante Roberts  
RCCASA Executive Director

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.

## Expenditures Summary

**\$1,881,202** **\$243,064**  
(14.84% vs. prior year)

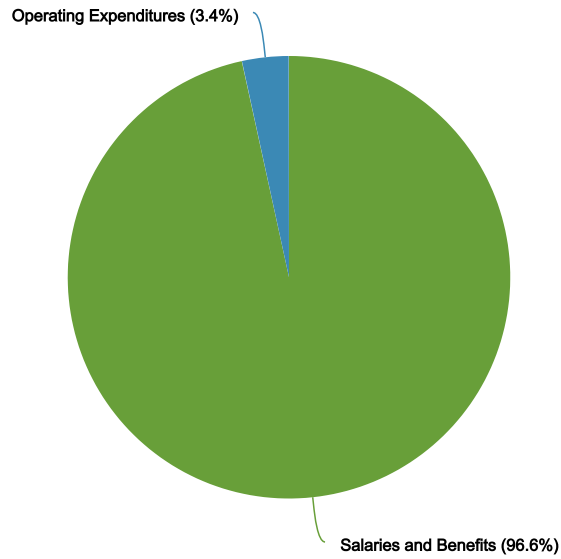
### Court Approved Special Advocates (CASA) Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,445,126	\$1,576,851	\$1,816,868	15.2%
Operating Expenditures	\$39,517	\$61,287	\$64,335	5%
Total Expense Objects:	\$1,484,643	\$1,638,138	\$1,881,202	14.8%

# County Risk Management



**Brittney Hoyle Terry**  
Director of Risk Management

**Office 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.

**Facilities and Grounds**

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.

**Central Services**

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.

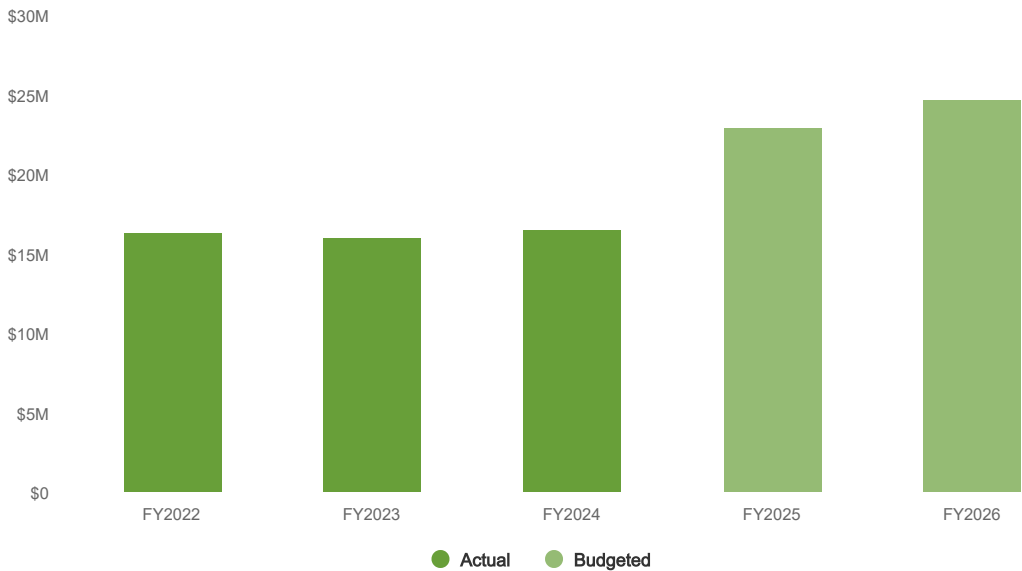
## Expenditures Summary

\$24,699,471

\$1,744,468

(7.60% vs. prior year)

County Risk Management Proposed and Historical Budget vs. Actual



## Risk Management Performance Measures

### Initiative 3.1.2 Introducing an Enterprise Risk Management concept for all County-Wide Strategic Decisions/Initiatives and developing the framework for implementation

Highlights: During FY 2025 and in FY 2026, Risk Management will implement several initiatives that will begin to address this process systematically including the SAMBA Safety system for determining driver eligibility, an updated vehicle use policy and a new vehicle location device platform. Additionally, implementation of a vehicle use analysis will address rightsizing the County's fleet.

Roadblocks: Modification of employee behavior and expectations will cause challenges.

Next Steps: Implementation of the vehicle use policy



On Track

### Initiative 4.3.1 Develop a list of all County facilities. Evaluate each facility for esthetics, accessibility, maintenance needs, and long term goals

Highlights: RFQ process complete and staff has recommended the contract approval with a vendor.

Roadblocks:

Next Steps: Council approval of the selected vendor



On Track

### Initiative 6.7.1 Construct the Public Safety Complex at Columbia Place Mall

Highlights: Project construction is proceeding as expected. The lower-level interior finishes (flooring, ceiling tiles, paints, cabinets) is ongoing. Maintenance equipment is starting to arrive and being installed. Telecommunications installations continue. Upper-level HVAC, electrical, plumbing, fire suppression, telecommunications continue. Work on the in-wall systems framing continues, and drywall installation has begun.

Roadblocks: Still awaiting manufacture and delivery of remaining large mechanical and electrical equipment.

Next Steps: Continued installation of mechanical, electrical, plumbing systems, drywall, and equipment as delivered from manufacturer.



On Track

### Initiative 6.7.2 Construct office space for state agencies at Columbia Place Mall

Highlights: Expected completion of construction documents remains on schedule. Demolition of the interior has begun. Expected completion is approximately two years once construction starts.

Roadblocks: None at this time.

Next Steps: Completion of demolition and receipt of construction documents.



On Track

### Initiative 6.7.3 Implement a process to ensure a feasibility study is completed for each proposed capital project prior to budget submission

Highlights: We have chosen a software that will provide detailed facility analysis and includes a long-term predictive model for facility projects. It has been reviewed by Procurement, and a briefing document is being prepared for presentation to County Council. A capital request form is being reviewed and revised which will allow departments to make specific requests for consideration in the budget process.

Roadblocks: None

Next Steps: Completion of the software briefing document and submission for inclusion on County Council agenda. Complete the revision of the capital request document and provide to Budget/Finance for review and possible inclusion in budget process.



Some Disruption

#### Initiative 6.7.4 Conduct a facility needs assessment for the Judicial Center

Highlights: This facility is included in the Master Plan assessment, with an RFQ submitted to Procurement for review prior to advertisement.

Roadblocks:

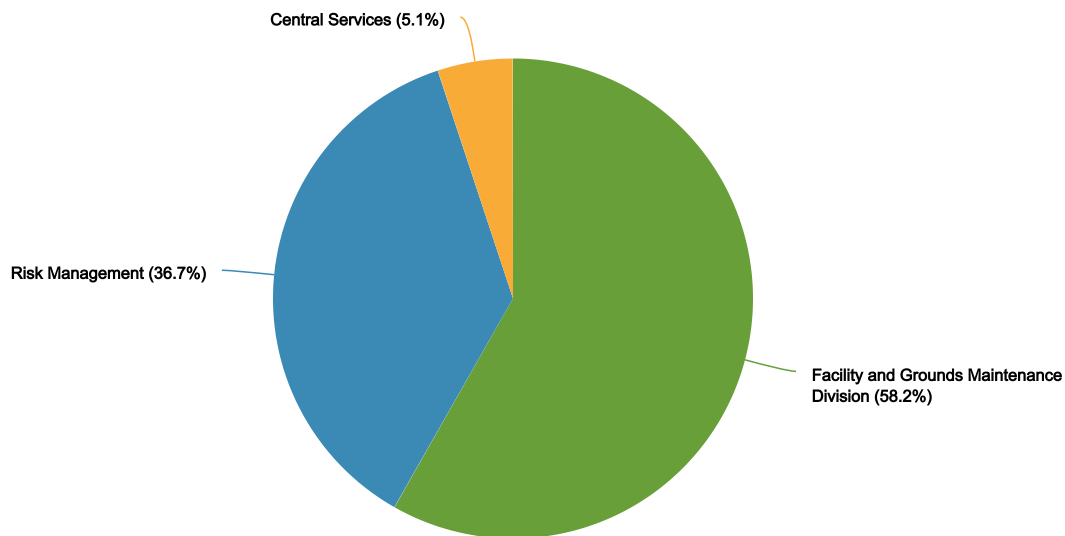
Next Steps: Once the RFQ is approved, a solicitation will be done by Procurement.



On Track

## Expenditures by Function

### Budgeted Expenditures by Function

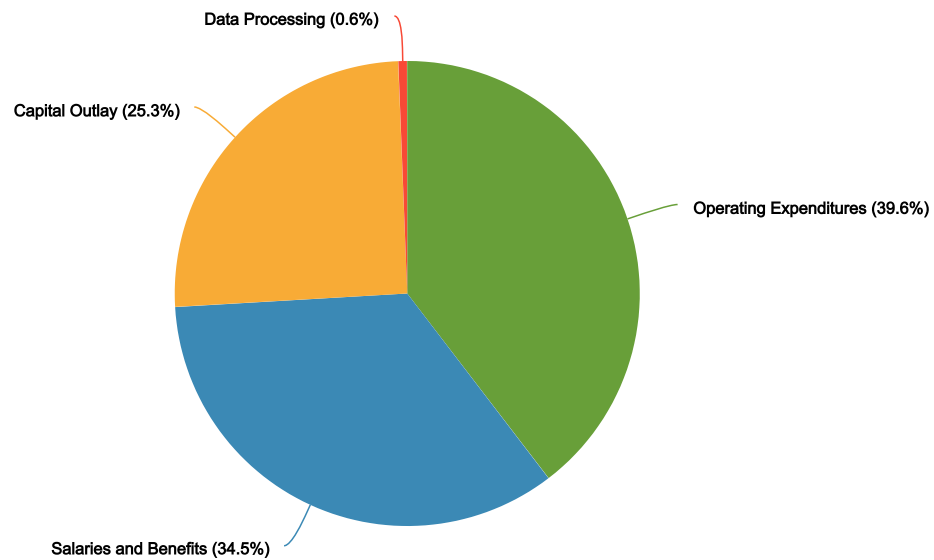


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Risk Management				
Salaries and Benefits	\$4,593,502	\$4,689,970	\$4,833,895	3.1%
Operating Expenditures	\$4,906,242	\$3,926,917	\$4,081,738	3.9%
Data Processing	\$97,971	\$300,000	\$150,000	-50%
Capital Outlay	\$13,903	\$0	\$0	0%
Total Risk Management:	\$9,611,618	\$8,916,887	\$9,065,633	1.7%
Central Services				
Salaries and Benefits	\$254,908	\$269,065	\$314,601	16.9%
Operating Expenditures	\$748,945	\$861,188	\$937,283	8.8%
Total Central Services:	\$1,003,853	\$1,130,253	\$1,251,884	10.8%
Facility and Grounds Maintenance Division				
Salaries and Benefits	\$2,045,695	\$2,419,249	\$3,364,987	39.1%

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Expenditures	\$3,710,385	\$4,160,884	\$4,764,236	14.5%
Data Processing	\$1,465	\$2,730	\$2,730	0%
Capital Outlay	\$102,491	\$6,325,000	\$6,250,000	-1.2%
Total Facility and Grounds Maintenance Division:	\$5,860,035	\$12,907,863	\$14,381,953	11.4%
Total Expenditures:	\$16,475,507	\$22,955,003	\$24,699,471	7.6%

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Human Resources



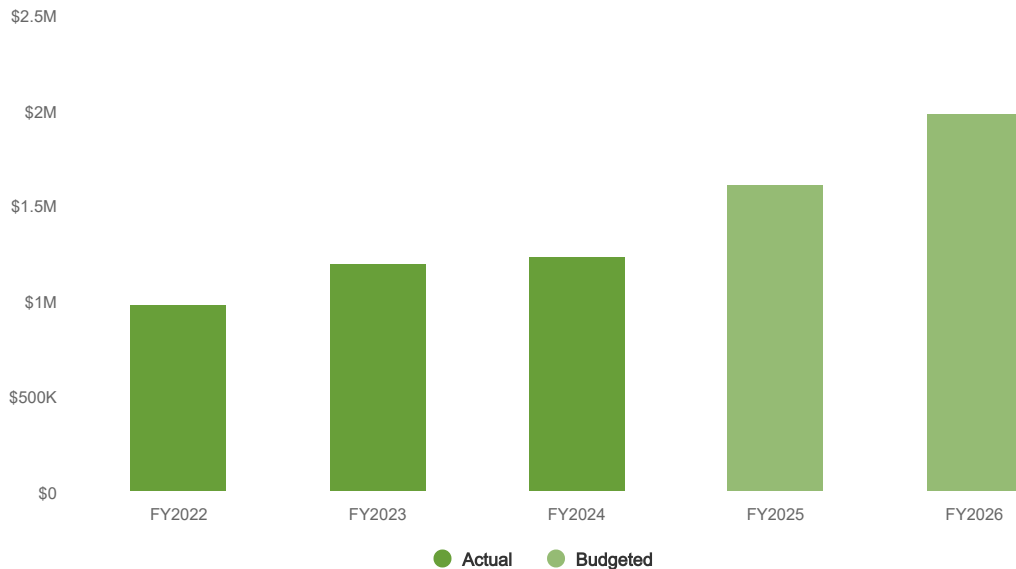
Venyke Harley  
Director of Human Resources

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.

### Expenditures Summary

**\$1,979,883** **\$365,978**  
(22.68% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



## Human Resources Performance Measures

**Initiative 1.2.1 Develop and implement a comprehensive organizational culture program ensuring Richland County's values are promoted and practiced at every level and each department**

Highlights: The County continues to make progress with updating the NEO and New Directors orientation program. Harassment, Customer Service, and Emotional Intelligence Courses are offered on a quarterly basis for all staff.

Roadblocks:

Next Steps: Hire a Training Manager to oversee the enhancements of these courses.



Some Disruption

**Initiative 6.1.1 Implement wages in order to be competitive to the local market**

Highlights: The County continues to review its compensation program and recently adjusted grades for several positions for the FY26 fiscal year. Richland County Council approved funding for the compensation plan for FY25. Eligible employees will receive a 2.5% increase in October 2025. This is second step increase since the implementation of the compensation plan in 4th Quarter 2023.

Roadblocks:

Next Steps: The County will continue monitoring the market and its peers to ensure competitiveness.



On Track

**Initiative 6.1.2 Undertake a compensation study for all County positions that establishes appropriate compensation for specific skills. Rely on market trends, neighboring organizations, and County capabilities to increase competitive salary**

Highlights: The County has conducted a remuneration study in collaboration with Evergreen Solutions, resulting in a pay structure that aligns with job-related skills. This was implemented in December 2023.

Roadblocks: The provision of rewards based on total County tenure proved to be financially unsustainable, although the study did make progress in this area.

Next Steps: We will continue to observe the market to identify the suitable time to revisit this issue.



Completed

**Initiative 6.1.3 Implement a County Council-approved step-based compensation plan**

Highlights: The compensation study conducted by Evergreen Solutions for all positions in Richland County, which included a structured grade and step plan, was successfully implemented in December 2023.

Roadblocks: The continuation of this plan requires funds to be allocated annually.

Next Steps: County Council voted to fund the employee step program and employees will receive a 2.5% increase in the fiscal year 2026.



Completed

**Initiative 6.1.4 Evaluate health insurance and family benefit costs and consider additional benefits for employees, such as employee health clinic or day care facilities**

Highlights:

Roadblocks: Turnover in Benefits Staff

Next Steps: Onboard and training new benefits personnel. Start discussion/planning for health clinic in Fall 2025



Some Disruption

**Initiative 6.2.1 Assess and implement changes to the hiring and promotion processes that ensure inclusiveness and equitability**

Highlights: The Human Resources department continues to restructured resources to offer guidance on hiring and promotion procedures across all County departments. Human Resources has begun participating in interview panels to ensure the offers are fair.

Roadblocks:

Next Steps: Human Resources continues to offer training to HR Contacts and Superiors on hiring and promotion. This topic has been covered extensively in the Supervisory Practices training courses.



On Track

#### **Initiative 6.2.2 Establish internships, mentorships, stipends, and grants for workforce growth in Richland County Government to encourage local government employment**

Highlights: The Director of Government & Community Engagement and Human Resources continues discussions regarding the internship program. The Director of Government & Community Engagement is meeting with Directors and Administration outlining the details for a formal mentorship program.

Roadblocks: Funding for Internships.

Next Steps: Internal discussions and potential partnerships with local colleges and universities.



On Track

#### **Initiative 6.2.3 Develop and deliver Human Resources management/supervisory development training to personnel. Richland County will continue to explore diverse mechanisms for recruiting high quality talent**

Highlights: Over 70% of all Richland County Supervisors, Managers, and Directors under the County Administrator's purview have participated in the Supervisory Practices Training and Employment liability.

Roadblocks:

Next Steps: Development of additional training opportunities/partnerships for staff.



On Track

#### **Initiative 6.4.1 Update employee handbook to include the grievance policy**

Highlights: The draft handbook is under review by various County stakeholders.

Roadblocks: Competing projects and time constraints.

Next Steps: Submit a draft document to County Council by the end of 2025.



Some Disruption

#### **Initiative 6.4.2 Establish and administer an electronic annual job satisfaction survey**

Highlights: The Chief Equity and Inclusion Officer designed and administered the employee satisfaction survey this fall. There was a 32.75 completion rate.

Roadblocks: There were limited roadblocks and excellent participation.

Next Steps: The Chief Equity and Inclusion Officer will partner with Administration and Council to design and develop programing to enhance the County's culture.



Completed



Initiative 6.5.2 Design and implement an annual employee performance evaluation tool in Workday

Highlights: The County successfully completed the Annual Review Process this fall. Employee who received a rating of "fully proficient" received a 2.5% compensation step increase.

Roadblocks: We encountered minor roadblocks during this initial implementation.

Next Steps: Training will be offered this spring and the FY25 evaluation period will be held from June - August 2025.



Initiative 6.8.3 Establish a position description for a Chief Diversity Officer and work with an executive search firm to fill the position

Highlights: The Director of Diversity, Equity and Inclusion started with the County on June 17, 2024.

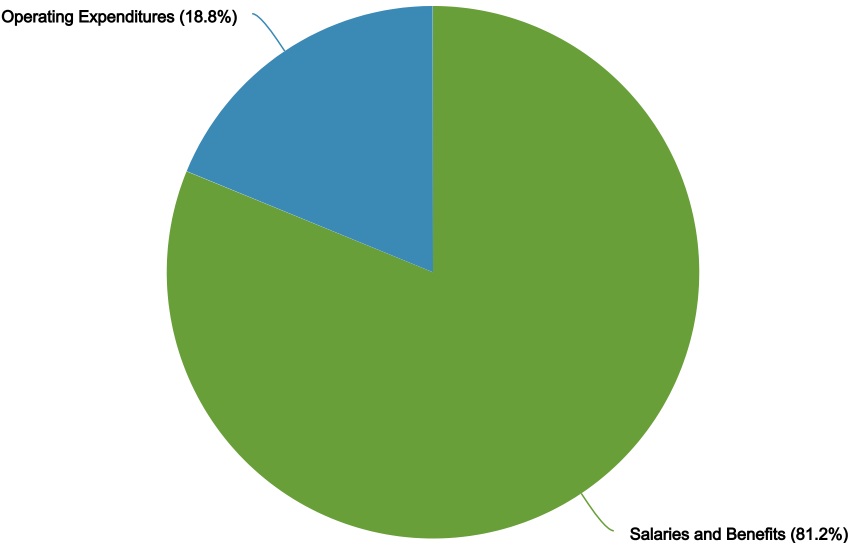
Roadblocks:

Next Steps: Completed



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,016,704	\$1,241,706	\$1,607,683	29.5%
Operating Expenditures	\$215,880	\$372,200	\$372,200	0%
Total Expense Objects:	\$1,232,584	\$1,613,906	\$1,979,883	22.7%

## Finance



Stacey D. Hamm, CGFO  
Director of Finance

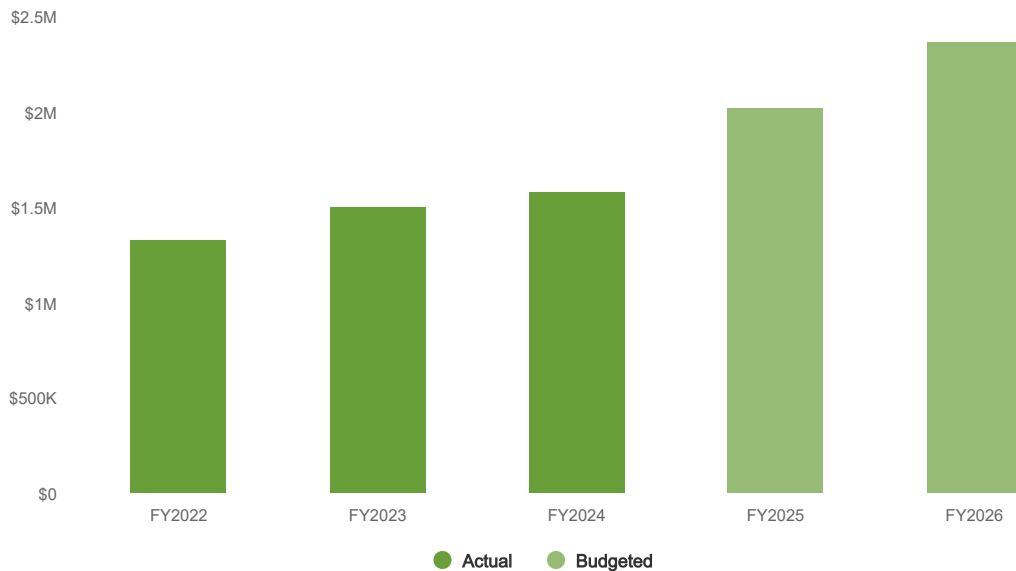
To provide accounting, financial operations and reporting services to County departments, citizens, and other users of the County's financial information. Finance manages, directs, and safeguards the assets of Richland County.

### Expenditures Summary

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

**\$2,366,123** **\$344,520**  
(17.04% vs. prior year)

#### Finance Proposed and Historical Budget vs. Actual



## Finance Performance Measures

**Initiative 3.1.3 Implement bi-annual review of all fiscal policies to ensure adherence and potential modifications necessary to maintain compliance with changing requirements**

Highlights: The review process is underway, with all fiscal policies currently being evaluated.

Roadblocks: No obstacles have been identified at this time.

Next Steps: Determine and implement any required modifications.



On Track

**Initiative 3.3.1 Limit the use of fund balance to maintain the level of unassigned fund balance not less than 25% of the previous fiscal year expenditures**

Highlights: The unassigned fund balance for FY23 was successfully completed at 26%, meeting our minimum target of 25%.

Roadblocks: None.

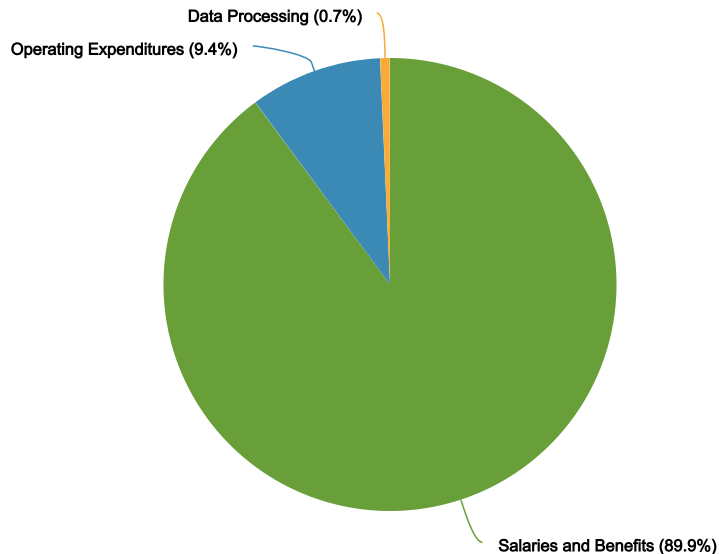
Next Steps: Completed



Completed

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,374,703	\$1,784,569	\$2,126,471	19.2%
Operating Expenditures	\$189,063	\$222,150	\$223,280	0.5%
Data Processing	\$14,175	\$14,884	\$16,372	10%
<b>Total Expense Objects:</b>	<b>\$1,577,941</b>	<b>\$2,021,603</b>	<b>\$2,366,123</b>	<b>17%</b>

## Office of Budget & Strategic Management



Brittany Hammond  
Director of Budget and Strategic Management

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.

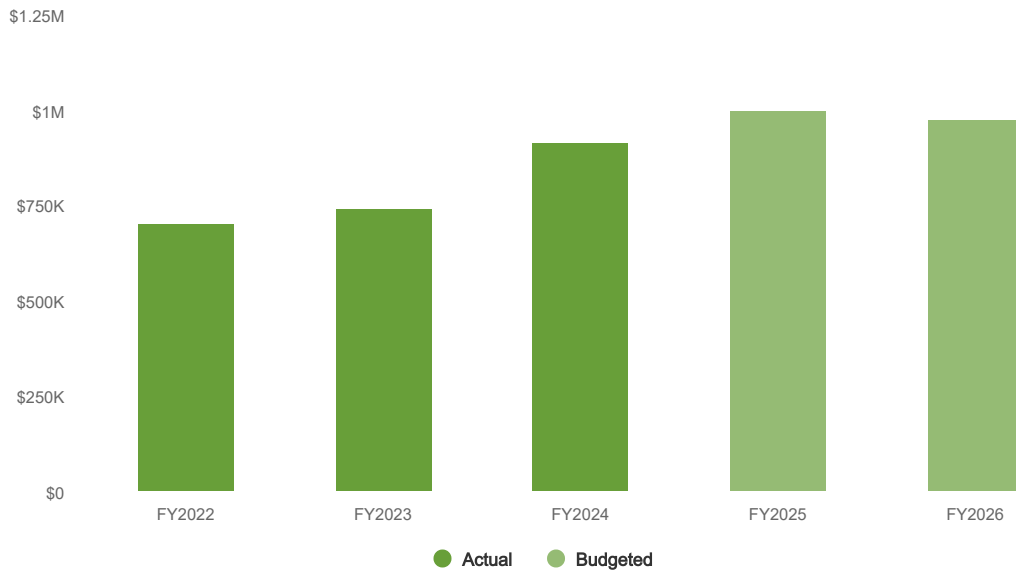
### Expenditures Summary

#### BUDGET HIGHLIGHTS

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

**\$976,700** **-\$20,149**  
(-2.02% vs. prior year)

#### Office of Budget and Grants Management Proposed and Historical Budget vs. Actual



## Budget and Strategic Management Performance Measures

### Initiative 3.1.1 Develop and present a Balanced Annual Operational Budget and a 10-Year Comprehensive Capital Improvement Plan yearly

Highlights :A balanced budget was presented for FY2026, which included a 5-year capital improvement plan. The county is working toward developing a 10-year capital projects plan for inclusion in the FY2027 budget.

Roadblocks: One of the key roadblocks was finding efficient ways to collect consistent data from departments that used different processes.

Next Steps:We are now utilizing Workday to build a solid foundation for capturing capital project data across all departments.



### Initiative 3.2.1 Explore alternative funding resources through public-private partnerships, external grants and other sources

Highlights: We are encouraging departments to proactively explore new funding opportunities, including public-private partnerships, external grants, and other alternative sources.

Roadblocks:

Next Steps:



### Initiative 3.3.2 Establish a county-wide performance-based budgeting process for all departments

Highlights: All budget request for FY2026 were aligned with the county's strategic plan. Requestors were asked to keep the goals and initiatives in mind when presenting their requests.

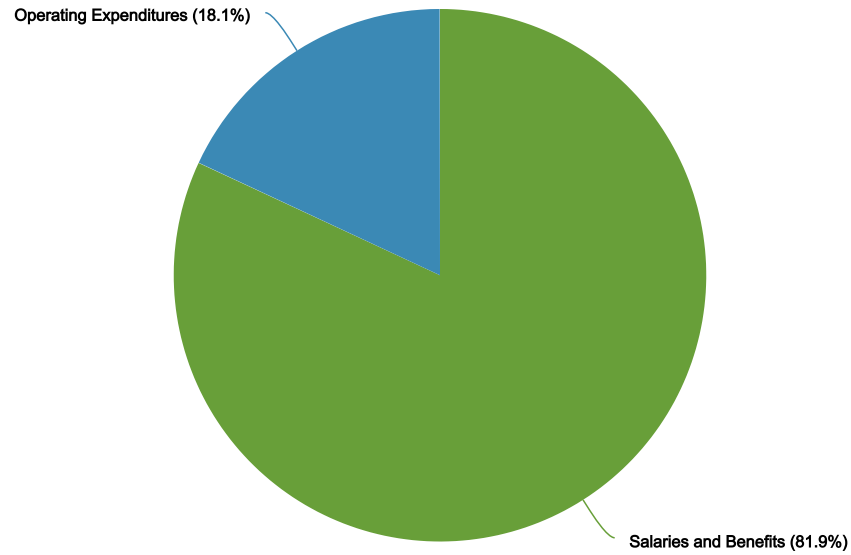
Roadblocks:

Next Steps: Encourage requestors to provide more detailed information and supporting documentation when submitting their requests.



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$749,858	\$814,549	\$800,400	-1.7%
Operating Expenditures	\$164,576	\$182,300	\$176,300	-3.3%
Total Expense Objects:	\$914,435	\$996,849	\$976,700	-2%

## Procurement



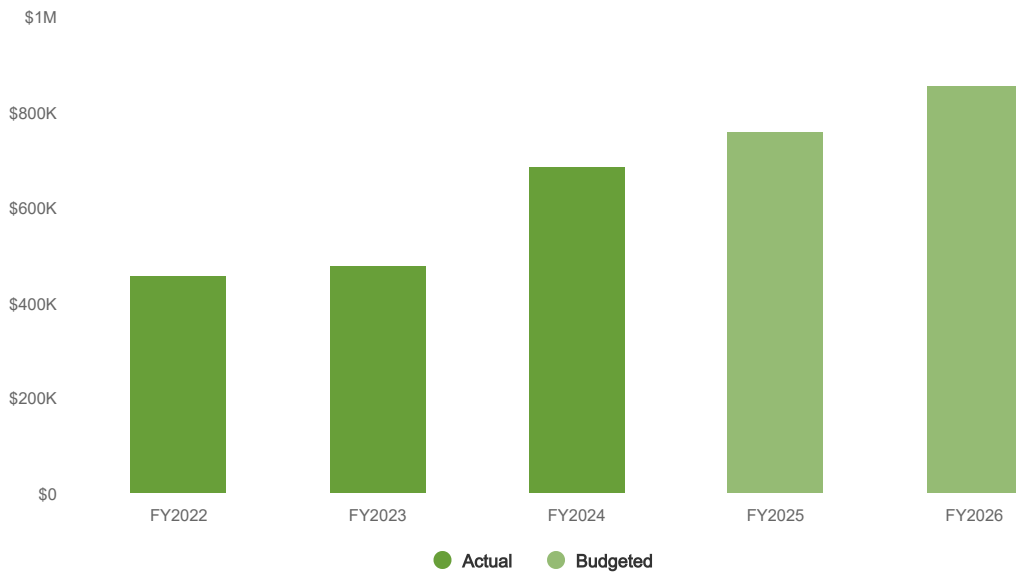
Jennifer Wladischkin, NIGP-CPP, CPPB CPPM  
Director of Procurement

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.

### Expenditures Summary

**\$856,448** **\$97,108**  
(12.79% vs. prior year)

#### Procurement Proposed and Historical Budget vs. Actual



### Procurement Performance Measures

Initiative 3.1.4 Review and update Procurement Ordinance, policies, and procedures to ensure compliance with all regulations and best practices

Highlights: OSBO Ordinance under legal review

Roadblocks:

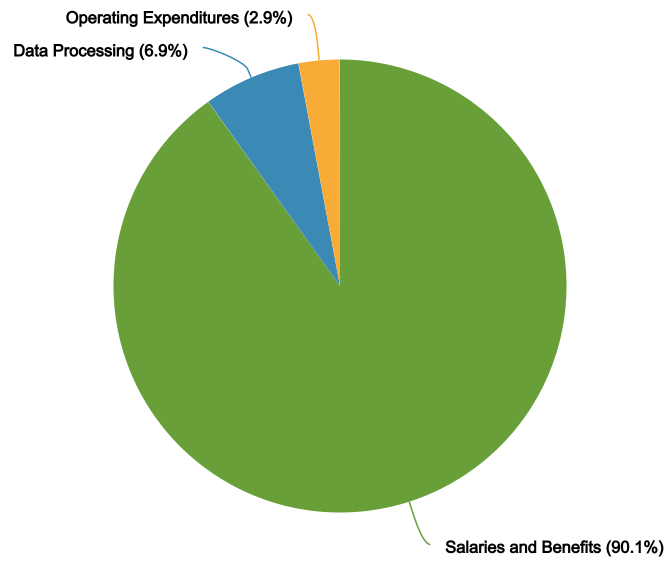
Next Steps:



Some Disruption

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$606,260	\$669,222	\$771,826	15.3%
Operating Expenditures	\$25,096	\$33,562	\$25,150	-25.1%
Data Processing	\$53,435	\$56,555	\$59,472	5.2%
<b>Total Expense Objects:</b>	<b>\$684,791</b>	<b>\$759,340</b>	<b>\$856,448</b>	<b>12.8%</b>



## Public Information Office

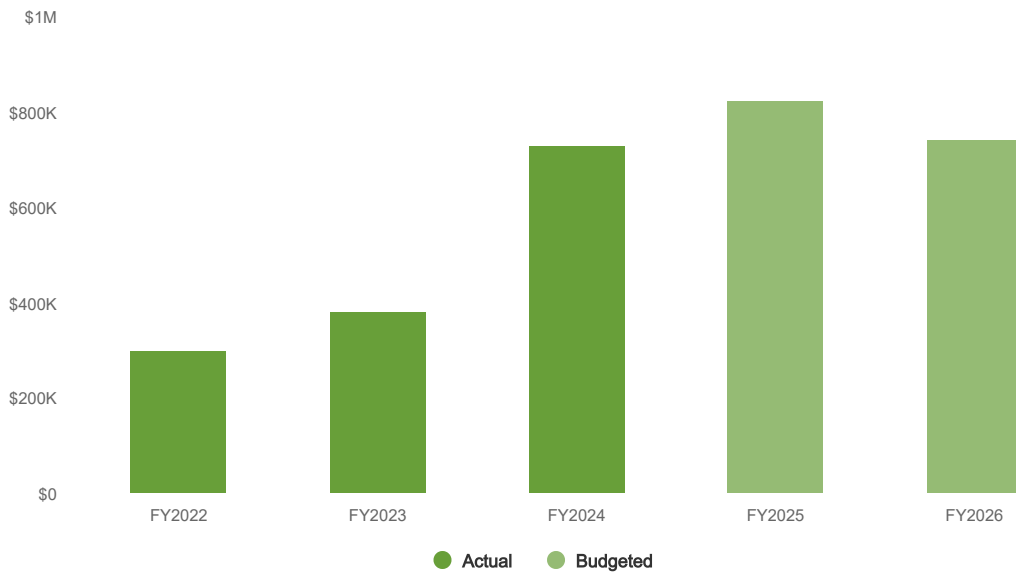


Working responsively and proactively, the Public Information Office (PIO) seeks to increase public awareness and understanding of Richland County Government. The Public Information Office acts as a point of contact for County information to assist the news media, residents, elected officials, County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

### Expenditures Summary

**\$741,274** **-\$83,218**  
(-10.09% vs. prior year)

#### Public Information Office Proposed and Historical Budget vs. Actual



## Public Information Office Performance Measures


**Initiative 5.1.1 Create a communication team to allow employees to be County ambassadors to ensure the County has a proactive communication to all stakeholders on what the County does well and what they cannot do.**

Highlights: A dedicated communications team has been established to facilitate proactive internal and external communications.

Roadblocks:

Next Steps:



 Completed


**Initiative 5.1.2 Make Public Information Office (“PIO”) aware of all department efforts to ensure the most complete community engagement possible for consistent messaging and clearly define PIO role.**

Highlights:

Roadblocks:

Next Steps:



 Completed


**Initiative 5.1.3 Development and implementation of new County website to include additional customer self-service functions and clear / consistent messaging**

Highlights: The new County website is ready and scheduled to go live July 24 at 10 a.m.

Roadblocks: None.

Next Steps: IT will monitor site analytics and support tickets and continue working with departments on improvements toward customer self-service.



 Completed

**Initiative 5.1.4 Establish Comprehensive Communication Strategy to raise public awareness and engagement concerning County Initiatives**

Highlights: The Office of Communications (OOC) has demonstrated success in crafting communication strategies for key County initiatives, including the relaunched County website, as well as the Transportation Penny, Land Development Code, and Alvin S. Glenn Detention Center. We have also capitalized on the skills of third-party marketing and advertising agencies to bolster our outreach. In FY26, we will maintain our organic and paid media strategies to support various County initiatives.

Roadblocks:

Next Steps: These will be determined in accordance with future tasks and objectives.



 On Track

**Initiative 5.2.1 Develop community networks to develop opportunities for public outreach to educate the community on Richland County services and projects for communication**

Highlights: The Ombudsman’s Office attended 10 community meetings during FY25. During these meetings, we provided information and answered questions about Richland County services and ongoing projects. These efforts support the development of stronger community networks and more effective communication with residents.

Roadblocks: None at this time.

Next Steps: The Ombudsman’s Office will expand its outreach efforts and utilize the strategic communication plan that has been developed to streamline presentations, enhance messaging, and strengthen the dialogue with communities.



 On Track

**Initiative 5.2.3 Ensure messaging is morale-boosting and catered to targeted audiences. Establish how to best relay messaging to: internal staff, media, community partners, and Council**

Highlights: The Office of Communications (OOC) continues to use social and digital media platforms to distribute information about resources, events and significant developments. For FY26, the OOC will continue publishing three regular newsletters, each geared toward a targeted audience (i.e., internal staff, residents, and individuals interested in Transportation Penny developments).

Roadblocks:

Next Steps: Outline how to involve media and community partners more closely in our messaging efforts.



On Track

**Initiative 5.4.1 Establish an educational campaign communicating government functions and positive County attributes to residents, businesses, and partnering organizations**

Highlights: Worked with IT Department to better clarify government functions and positive County attributes via the County's new website, which was relaunched in July 2025. This website will play a vital role in communicating County functions and positive attributes to residents and the public. The Office of Communications also continues to communicate positive attributes of the County through social media and various advertising campaigns.

Roadblocks:

Next Steps: Work with staff and new communications director to establish clear goals for this educational campaign going forward.



Some Disruption

**Initiative 5.4.2 Establish communication strategy addressing other entities with the word's "Richland County" in their organization's name to ensure the public knows what is / is not controlled by the Richland County Council**

Highlights: The education process continues to be predominantly conducted through word-of-mouth so far. For all of our news releases disseminated to the media and public, as well as articles published in our regular newsletters, the Office of Communications makes a point to distinguish entities with "Richland County" in their name from Richland County Council.

Roadblocks:

Next Steps: We aim to develop a comprehensive, formal plan for public education in FY26 partly via the re-envisioning and relaunch of Engage Richland.



Some Disruption

**Initiative 5.4.3 Create staff and Council fieldwork initiatives to enhance visibility and communicate County functions, services, and goals directly to the public (e.g., taking the Government to the people)**

Highlights: The Office of Communications' strategy of hosting town hall meetings across all 11 districts has proven successful in keeping residents informed about ongoing County initiatives. These meetings have also facilitated direct feedback from constituents, further strengthening our communication. Additionally, we have actively supported the planning and coordination of increased speaking engagements for staff and Council.

Roadblocks:

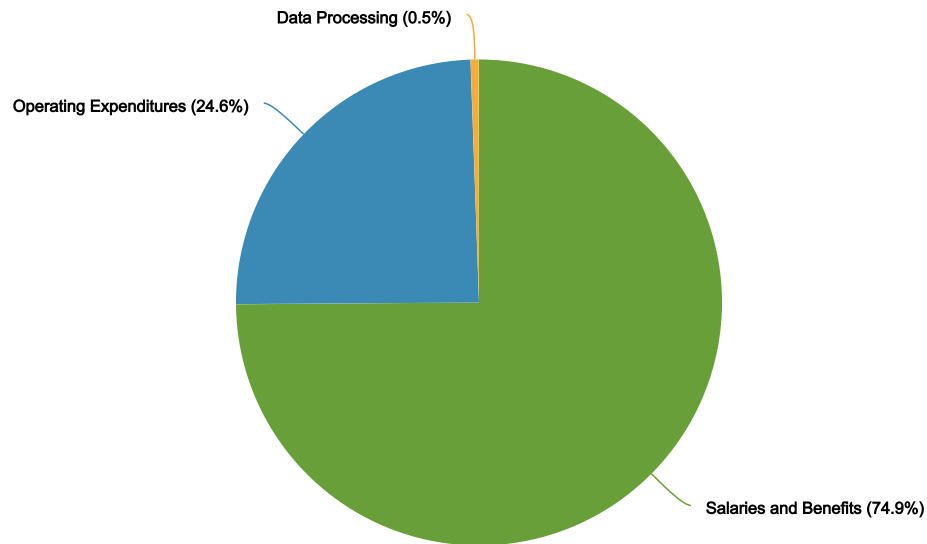
Next Steps: Our next step is to revamp and reintroduce the Engage Richland program. The aim is to further enhance public awareness about the County's ongoing initiatives.



Some Disruption

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$602,148	\$638,337	\$555,119	-13%
Operating Expenditures	\$118,376	\$186,155	\$182,155	-2.1%
Data Processing	\$5,119	\$0	\$4,000	N/A
Capital Outlay	\$3,220	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$728,863</b>	<b>\$824,492</b>	<b>\$741,274</b>	<b>-10.1%</b>

## County Ombudsman



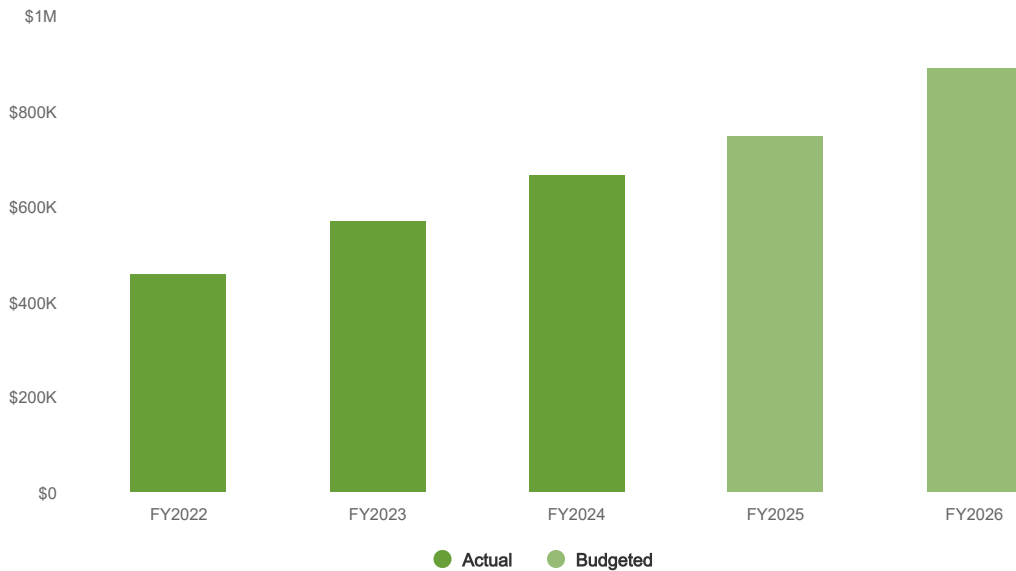
Judy A. Carter  
Richland County Ombudsman

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.

### Expenditures Summary

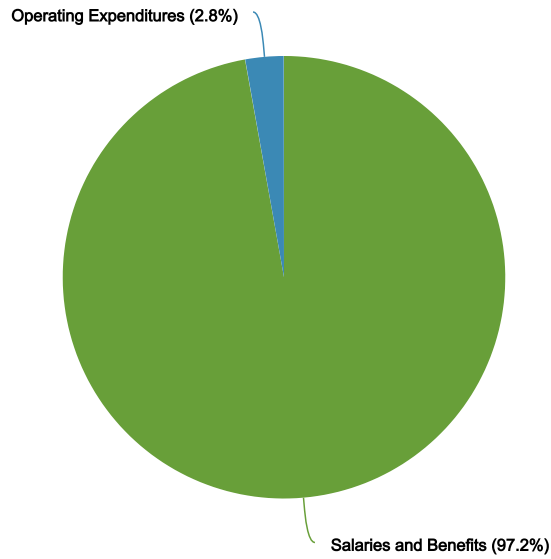
**\$890,747** **\$142,685**  
(19.07% vs. prior year)

County Ombudsman Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$656,306	\$734,548	\$865,733	17.9%
Operating Expenditures	\$10,289	\$13,514	\$25,014	85.1%
Total Expense Objects:	\$666,595	\$748,062	\$890,747	19.1%

## Information Technology



Kyle Holsclaw  
IT Director

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.

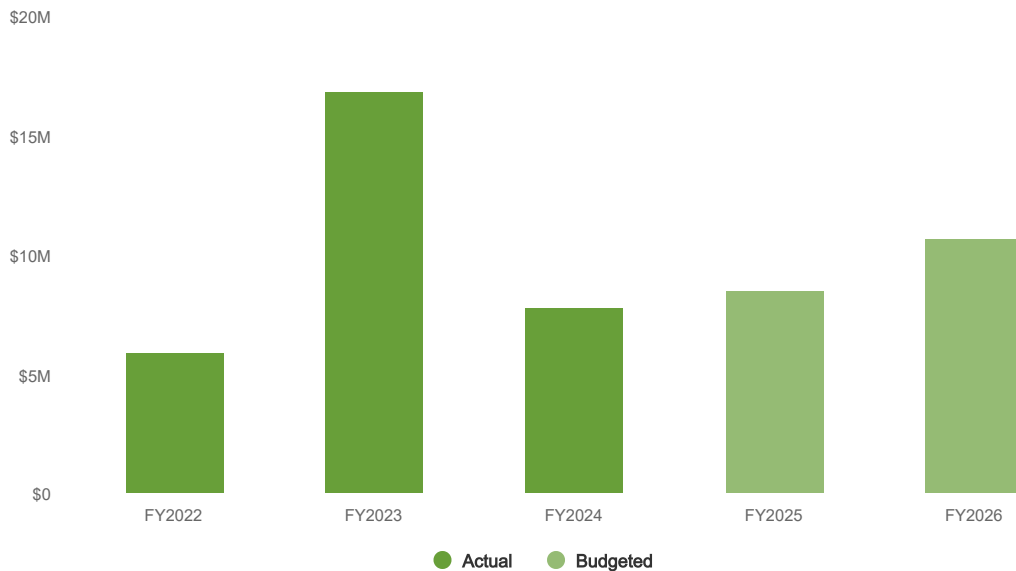
### Geographic Information Systems (GIS)

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, re-engineer, and streamline government wherever spatial technology can contribute towards increased efficiencies and effectiveness.

## Expenditures Summary

**\$10,715,885** **\$2,242,349**  
(26.46% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual





## Information Technology Performance Measures

**Initiative 6.3.1 Upgrade most of the County's server, router, and switching infrastructure in addition to PC replacement**

Highlights: Completion of 1701 Main Street Court House. Ongoing work is focused on Public Works and the Detention Center.

Roadblocks: No roadblocks have been identified during this process.

Next Steps: Efforts will be directed toward all remaining sites.



On Track

**Initiative 6.3.2 Implementing dual factor authentication county-wide for remote and critical system access and hire a CISO**

Highlights: The dual-factor authentication program continues to be effectively monitored and maintained. Budgetary approval has been secured for the Chief Information Security Officer (CISO) position.

Roadblocks: No significant roadblocks have been identified at this time.

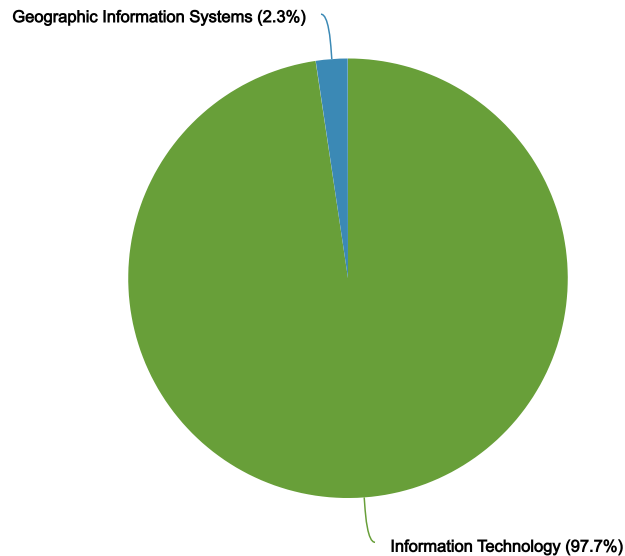
Next Steps: Initiate the hiring process for the CISO position in January.



On Track

## Expenditures by Function

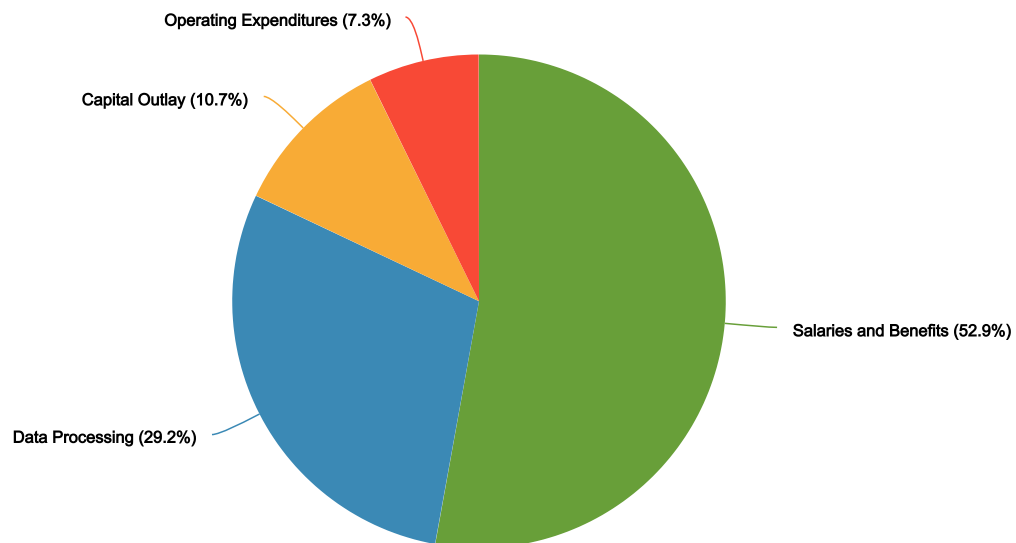
### Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Information Technology				
Salaries and Benefits	\$4,323,515	\$4,963,737	\$5,632,554	13.5%
Operating Expenditures	\$1,362,639	\$296,710	\$704,393	137.4%
Data Processing	\$1,366,388	\$2,291,840	\$3,067,269	33.8%
Capital Outlay	\$639,115	\$750,000	\$1,060,000	41.3%
<b>Total Information Technology:</b>	<b>\$7,691,657</b>	<b>\$8,302,287</b>	<b>\$10,464,216</b>	<b>26%</b>
Geographic Information Systems				
Salaries and Benefits	\$0	\$31,262	\$31,262	0%
Operating Expenditures	\$33,055	\$84,986	\$74,406	-12.4%
Data Processing	\$59,457	\$55,000	\$60,000	9.1%
Capital Outlay	\$0	\$0	\$86,000	N/A
<b>Total Geographic Information Systems:</b>	<b>\$92,512</b>	<b>\$171,248</b>	<b>\$251,668</b>	<b>47%</b>
<b>Total Expenditures:</b>	<b>\$7,784,169</b>	<b>\$8,473,535</b>	<b>\$10,715,885</b>	<b>26.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Columbia Area Development Partnership (CADP)



**Jeffrey Ruble**  
Director of CADP

The Columbia Area Development Partnership (CADP) is Richland County's lead economic development authority and drives high-impact economic growth by accelerating new industry investment, keeping current employers rooted and ready for ongoing success, and fostering a dynamic, future-ready workforce. By cutting through red tape and providing direct pathways to investment, CADP aims to showcase Richland County and the greater Columbia region as the premier destination for innovation, sustained growth, and opportunity.

## Mission Statement

To accelerate economic prosperity in Richland County by fostering strategic partnerships between public and private sectors, attracting investment, and creating sustainable economic opportunities that enhance quality of life for all citizens.

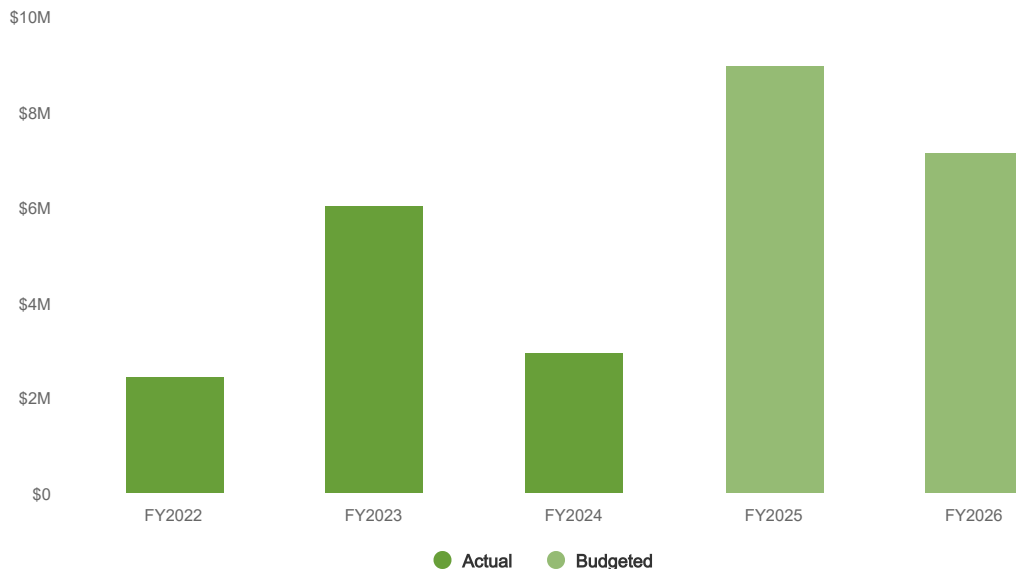
## Vision Statement

To be a premier economic development organization in the Southeast, recognized for innovative approaches, transformative impact, and inclusive economic growth that benefits all citizens.

## Expenditures Summary

**\$7,152,357** **-\$1,804,846**  
(-20.15% vs. prior year)

### Economic Development Proposed and Historical Budget vs. Actual



## CADP Performance Measures

### Initiative 2.1.1 Develop a directory of workforce providers, tiered by services, relevance, and funding sources

Highlights: A community-based workforce provider list has been developed into an easy-to-use Google Sheet. This product is designed with the EDO and other county departments in mind and is intended **for internal use only**. Relevance rankings in each impacted population were based on the following components: funding level across the last three years (Revenue designated above is the latest revenue posted); reach/size of organization; impact of efforts; concentration in the Midlands. The document has been finalized and has been shared with members of the Economic Development Committee. The Economic Development Office will make the document available to internal county departments upon request.

Roadblocks: Available information varies from nonprofit to nonprofit. Information is often not standardized.

Next Steps: Respond to and disseminate the provider list internally when requested.



Completed

### Initiative 2.1.4 Amend the existing RC Economic Development Annual Report to include KPI's from the Economic Development Strategic plan

Highlights: Richland County is on track to deliver an updated annual report for calendar year 2024 with revised metrics. The annual report is set to be shared and published in Q1 2024.

Roadblocks: Prior to 2024, the RCEDO did not have a comprehensive, centralized database with measurable KPIs. The team has prioritized new data inclusion, but historical inclusion continues to be a challenge.

Next Steps: The RCEDO team is making continued progress in integrating data into a centralized Salesforce database. This database will allow the team to more effectively track progress towards goals. The Deputy Director and Marketing Manager have devoted significant time to develop and build out the system, as well as train the rest of RCEDO staff on proper use of the database.



Completed

### Initiative 2.3.1 Encourage private sector engagement with Economic Development (i.e., public/private partnership structure for Economic Development)

Highlights: Columbia Area Development Partnership officially launched on July 1. At a July 28 board meeting, the board will consider a private sector fundraising strategy.

Roadblocks: None, board is seated, organization is underway

Next Steps: Stand up marketing, brand, website. Fully transition systems to new organization.



Some Disruption

### Initiative 2.3.2 Modernize and upgrade the economic development website and branding, as it's the office's primary marketing tool

Highlights: New CADP website is in development within anticipated launch in the coming month(s).

Roadblocks: Development hiccups could delay the launch.

Next Steps: Design firm to complete development and staff to test prior to launch.



On Track

### Initiative 2.3.3 Explore opportunities for additional collaboration with Economic Development and other government organizations

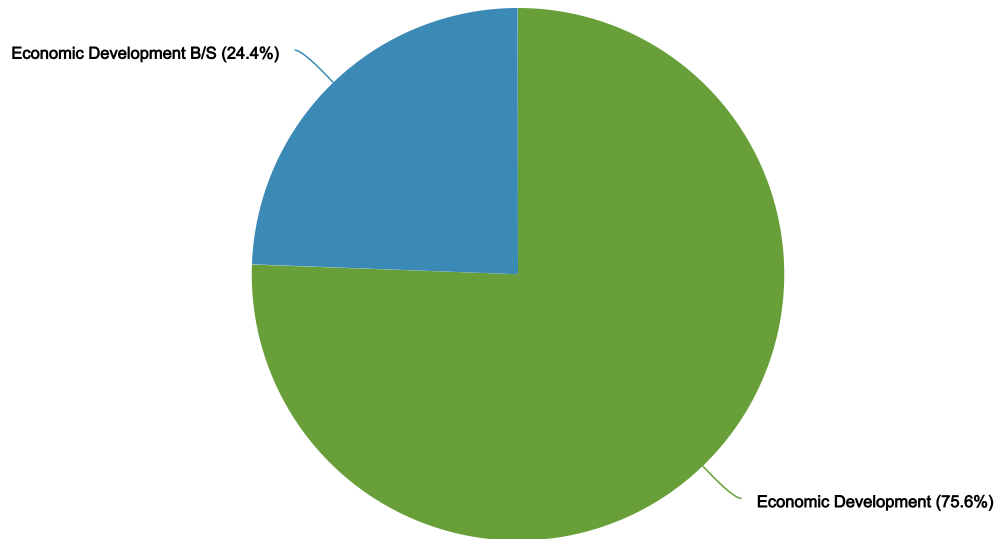
Highlights: Continue to partner with strategic partners to advance economic development in the area. Will leverage new CADP to build new relationships and rejuvenate old relationships.

Roadblocks: Bandwidth at the staff level

Next Steps: CADP board will meet over the coming months to develop a strategy to strengthen relationships across the community.

## Expenditures by Function

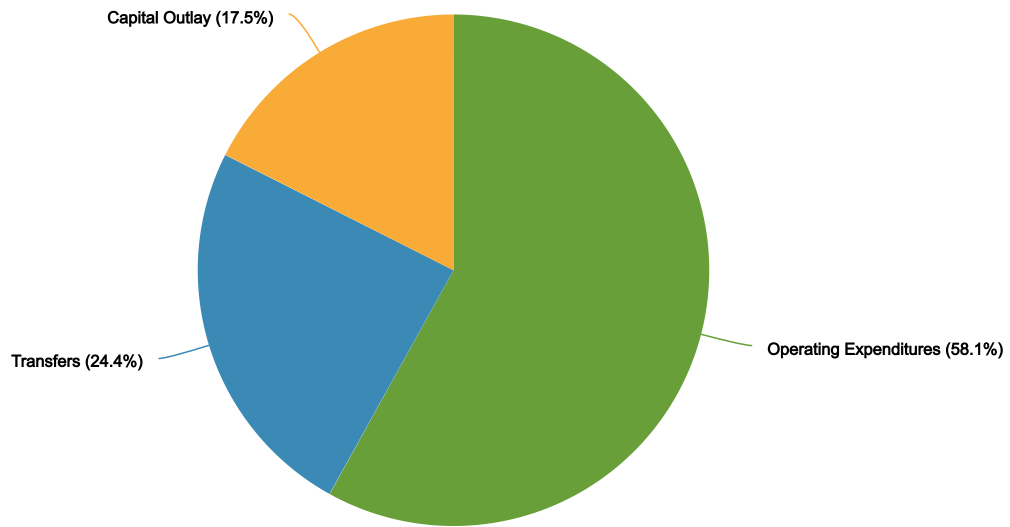
### Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Economic Development B/S				
Transfers	\$1,602,917	\$1,728,373	\$1,745,405	1%
<b>Total Economic Development B/S:</b>	<b>\$1,602,917</b>	<b>\$1,728,373</b>	<b>\$1,745,405</b>	<b>1%</b>
Economic Development				
Salaries and Benefits	\$498,084	\$788,743	\$0	-100%
Operating Expenditures	\$814,318	\$2,875,087	\$4,152,541	44.4%
Data Processing	\$0	\$15,000	\$0	-100%
Capital Outlay	\$54,197	\$3,550,000	\$1,254,411	-64.7%
<b>Total Economic Development:</b>	<b>\$1,366,599</b>	<b>\$7,228,830</b>	<b>\$5,406,952</b>	<b>-25.2%</b>
<b>Total Expenditures:</b>	<b>\$2,969,516</b>	<b>\$8,957,203</b>	<b>\$7,152,357</b>	<b>-20.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Alvin S. Glenn Detention Center

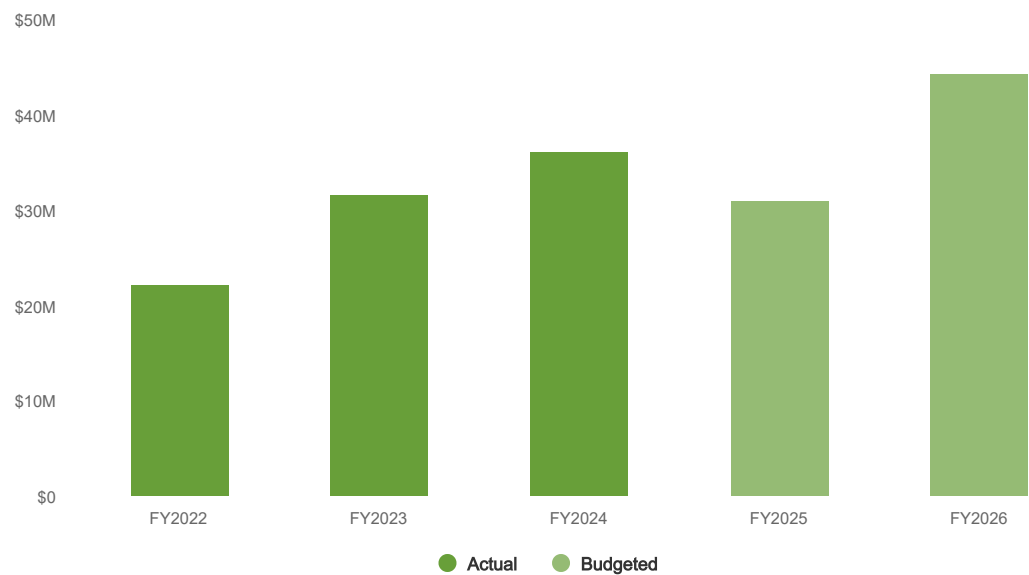


To provide for the incarceration of adult and juvenile offenders in a fashion that provides for the protection of the public safety, the protection of the institutional safety, and the delivery of a constitutional level of service of those incarcerated.

## Expenditures Summary

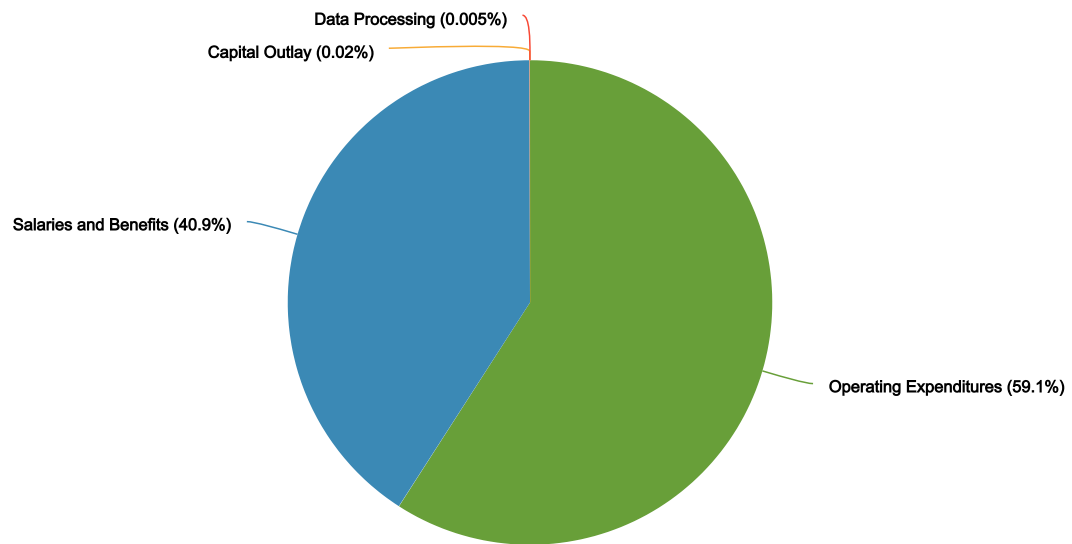
**\$44,410,615** **\$13,380,019**  
(43.12% vs. prior year)

Alvin S. Glenn Detention Center Proposed and Historical Budget vs. Actual



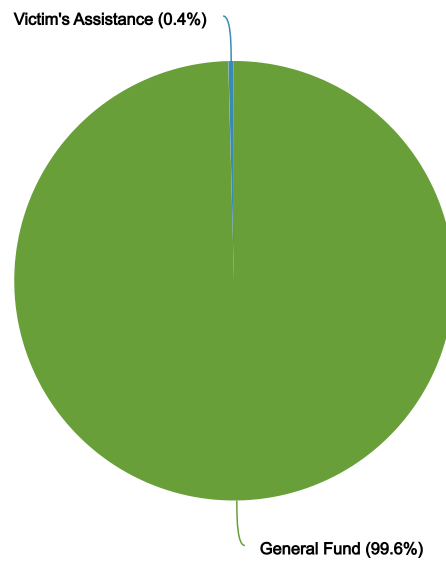
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Expenditures by Fund

### 2026 Expenditures by Fund





Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund				
Salaries and Benefits	\$14,602,371	\$14,800,700	\$17,981,806	21.5%
Operating Expenditures	\$21,117,685	\$15,771,487	\$26,238,557	66.4%
Data Processing	\$405	\$721	\$721	0%
Capital Outlay	\$357,767	\$260,075	\$10,000	-96.2%
<b>Total General Fund:</b>	<b>\$36,078,228</b>	<b>\$30,832,982</b>	<b>\$44,231,084</b>	<b>43.5%</b>
Victim's Assistance				
Salaries and Benefits	\$124,464	\$189,849	\$165,159	-13%
Operating Expenditures	\$3,130	\$6,477	\$13,084	102%
Data Processing	\$2,270	\$1,288	\$1,288	0%
<b>Total Victim's Assistance:</b>	<b>\$129,863</b>	<b>\$197,613</b>	<b>\$179,531</b>	<b>-9.2%</b>
<b>Total:</b>	<b>\$36,208,092</b>	<b>\$31,030,596</b>	<b>\$44,410,615</b>	<b>43.1%</b>

# Community Planning and Development



**Synithia Williams**  
Director of Community Planning and Development

## **Planning & Development Services**

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.

## **Building Codes & Inspections**

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.

## **Community Development**

Richland County Community Development (RCCD) is committed to improving the quality of life for all citizens. Our mission is to transform lives in partnership with the Richland County community through housing, education and revitalization to make a difference, one household at a time.

## **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.

## **Richland Soil & Water Conservation**

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.

## **Business Service Center**

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.

## **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.

## **Assessment Appeals**

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.

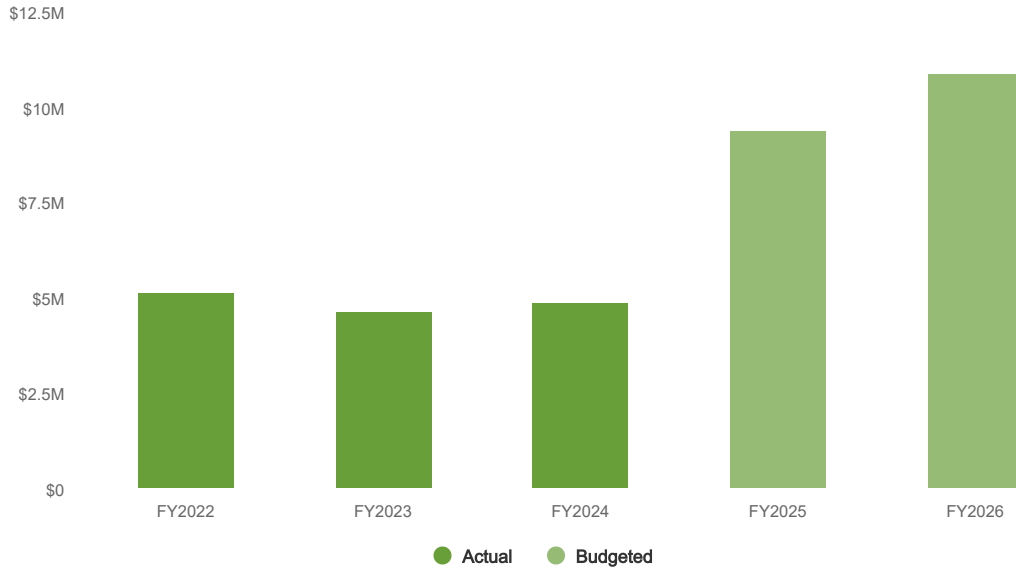
## **Register of Deeds**

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.

## Expenditures Summary

**\$10,901,425** **\$1,524,010**  
(16.25% vs. prior year)

### Community Planning & Development Proposed and Historical Budget vs. Actual



# Community Planning & Development Performance Measures

## Initiative 2.1.2 Develop a small business incubator as part of the Lower Richland tourism plan

Highlights: The Richland County Conservation Commission (RCCC) has approved a DRAFT MOA with the South Carolina Business Development Center (SCSBDC) to develop and implement small business development training over the next 3 years.

Roadblocks: None

Next Steps: MOA will be reviewed by legal, approved through Administration and Council if necessary.



On Track

## Initiative 2.1.3 Develop a business/operations plan for a commercial kitchen to support processing and packaging of ag products, educational and training programs for value-added food producers/processors, as well as value-added ag, as part of the Lower Richland tourism plan

Highlights: We discovered through our research and partners the Columbia Empowerment Zone Inc. is developing a farmer's market, health care office, government buildings, senior apartments, and commercial kitchen at the corner of Bluff and Atlas Rds. We have reached out to them to offer our assistance and support.

Roadblocks: none

Next Steps: Development is reported to start in Feb 2025. Continue to work with Columbia Empowerment Zone, Inc where needed.



On Track

## Initiative 2.2.2 Adjust business license taxes bi-annually with competitive rates that promote economic development along with increased revenue generation

Highlights: In FY25 Richland County collected 6.8% more business license tax revenue than FY24 without increasing the business license tax rates.

Roadblocks:

Next Steps: Before 2026 the business license ordinance will need to be updated to include the 2025 Business License Class Schedule by NAICS codes. This update may require a business license tax rate adjustment to ensure the county will not be negatively affected in license tax collection.



On Track

## Initiative 3.2.3 Implement financial, technical, and educational assistance to agricultural producers through the urban county designation

Highlights: We continue to work on financial, technical, and education assistance to agricultural producers with our programs such as the Ag & Art Tour, Grazing Lands Coalition and others.

Roadblocks: none

Next Steps: Ongoing efforts.



On Track

## Initiative 4.1.1 Develop a smart growth plan and performance metrics for each County District while involving citizen participation

Highlights: During Phase II of the Comprehensive Plan Development staff met with members of County Council to discuss visions for their respective districts. Multiple public meetings were held in various parts of the County to collect feedback from residents on the ways they'd like to see their areas grow and develop.

Roadblocks: Was not able to meet with every Council Member.

Next Steps: The Comp Plan team is working on the creation of a land use framework map that highlights the areas where growth should be directed, and the level of change anticipated.



On Track

**Initiative 4.1.2 Develop heat-map overlays of problem areas within the County managed infrastructure. Use this information to plan for future growth**

Highlights: Phase I of the Comp Plan Development included the creation of an Existing Conditions Summary. The Summary provided a snapshot of the conditions of existing infrastructure (water, sewer, roads, etc.). From this a land suitability map was generated to identify areas that are more suitable for development than others.

Roadblocks: N/A

Next Steps: Continue to use the land suitability map and feedback on future land use scenarios to identify areas for growth in the County's updated Comprehensive Plan. Present the selected future growth scenario to other departments in the County and coordinate future development needs.



On Track

**Initiative 4.1.5 Prepare an infrastructure plan that will utilize the results of the diversity study to ensure equitable distribution of resources**

Highlights: The Existing Conditions Summary created for the Comp Plan included a breakdown of the County's current demographics and highlighted the diversity of the County. The County is projected to grow to just below 450,000 people by the year 2040. The County has a diverse population with approximately 46.9% of the population is Black or African American, 40.8% is white, 5.4% is Hispanic or Latino, and 2.9% Asian.

Roadblocks:

Next Steps: Continue to take into consideration the diversity of the County and the various needs of the population as future policy recommendations are developed.



Some Disruption

**Initiative 4.2.2 Complete Heritage Tourism Marketing Plan to encourage tourism-related economic development outlined in Lower Richland Tourism Plan**

Highlights: We have hired a vendor to produce a self-guided tour to promote and encourage tourism-related development outlined in the Lower Richland Tourism plan which should be completed by November 2025 and available for the public.

Roadblocks: none

Next Steps: Complete the application (self-guided tour) and promote it.



On Track

**Initiative 4.2.3 Implement phased recommendations of Heritage Tourism Marketing Plan (TBA)**

Highlights: A vendor has been hired and the project should be completed by November 2025.

Roadblocks: None

Next Steps: Complete application and begin promoting the self-guided tour.



On Track

**Initiative 4.3.2 Develop a list of organizations outside of RC Gov't and opportunities to improve the RC Residents quality of life**

Highlights: During Phase II of the Comprehensive Plan CP&D staff has continued to connect with other organizations in the area. Staff has met with representatives from Prisma Health and the COMET. The CP&D director was chosen to be a part of Prisma Health's Community Health Needs Assessment Advisory Committee and continues to attend the Healthy People Healthy Carolinas (Live Healthy Richland) meetings. CP&D staff continues to be invited to HOA meetings around the County.

Roadblocks: N/A

Next Steps: Utilize the list of attendees to Town Hall and public forum meetings to provide updates of County projects and initiatives. Participate in collaborative projects when feasible.



### Initiative 5.3.1 Develop a community engagement plan with realistic expectations of potential benefits

Highlights: The Neighborhood Improvement Program successfully hosted the annual Neighborhood Block Party at Meadowlake Park on June 27, 2024. This event celebrated the achievements of Richland County neighborhoods and was attended by 250 residents. Councilmembers Jessica Mackey and Gretchen Barron, and Sheriff Leon Lott were in attendance.

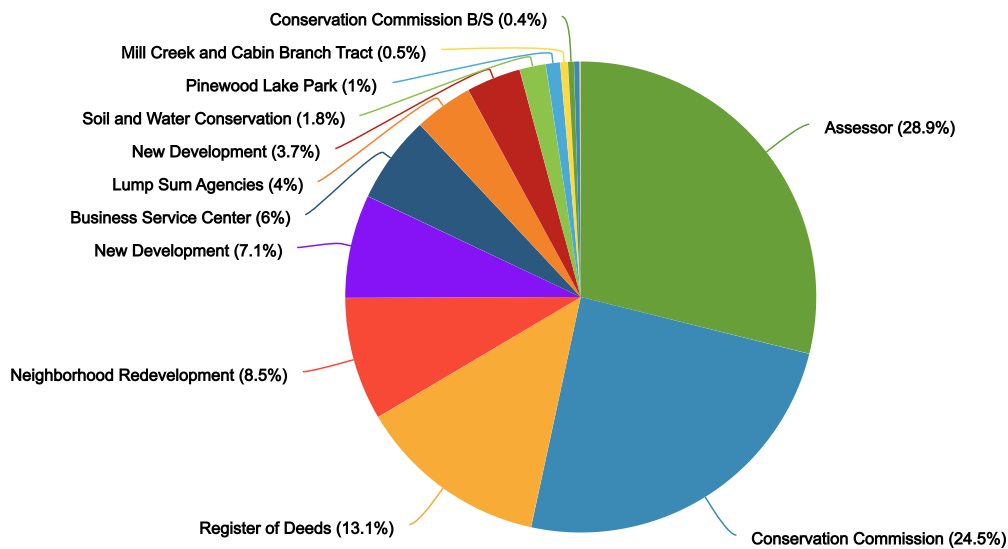
Roadblocks: No roadblocks have been reported at this time.

Next Steps: We are currently in the planning stages for The Annual Planning Conference. This event is in conjunction with the American Planning Association's National Community Planning Month, which will take place in October.



## Expenditures by Function

### Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Business Service Center				
Salaries and Benefits	\$382,424	\$448,788	\$606,210	35.1%
Operating Expenditures	\$33,940	\$42,734	\$49,557	16%
<b>Total Business Service Center:</b>	<b>\$416,365</b>	<b>\$491,522</b>	<b>\$655,766</b>	<b>33.4%</b>
Assessment Appeals				
Salaries and Benefits	\$377	\$5,749	\$5,749	0%
Operating Expenditures	\$5	\$1,268	\$1,268	0%

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Total Assessment Appeals:</b>	<b>\$382</b>	<b>\$7,017</b>	<b>\$7,017</b>	<b>0%</b>
Assessor				
Salaries and Benefits	\$2,057,084	\$2,429,353	\$2,943,153	21.1%
Operating Expenditures	\$127,126	\$224,502	\$194,692	-13.3%
Data Processing	\$1,533	\$35,194	\$6,000	-83%
Capital Outlay	\$1,869	\$0	\$5,000	N/A
<b>Total Assessor:</b>	<b>\$2,187,612</b>	<b>\$2,689,049</b>	<b>\$3,148,845</b>	<b>17.1%</b>
Register of Deeds				
Salaries and Benefits	\$510,035	\$750,718	\$825,072	9.9%
Operating Expenditures	\$426,377	\$601,305	\$576,369	-4.1%
Data Processing	\$0	\$0	\$1,000	N/A
Capital Outlay	\$0	\$0	\$25,000	N/A
<b>Total Register of Deeds:</b>	<b>\$936,412</b>	<b>\$1,352,024</b>	<b>\$1,427,441</b>	<b>5.6%</b>
Community Development				
Operating Expenditures	\$14,761	\$0	\$0	0%
<b>Total Community Development:</b>	<b>\$14,761</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
New Development				
Salaries and Benefits	\$4,234	\$328,091	\$408,009	24.4%
Operating Expenditures	\$79,412	\$0	\$0	0%
<b>Total New Development:</b>	<b>\$83,646</b>	<b>\$328,091</b>	<b>\$408,009</b>	<b>24.4%</b>
Soil and Water Conservation				
Salaries and Benefits	\$177,312	\$182,423	\$195,298	7.1%
<b>Total Soil and Water Conservation:</b>	<b>\$177,312</b>	<b>\$182,423</b>	<b>\$195,298</b>	<b>7.1%</b>
New Development				
Salaries and Benefits	\$9,782	\$540,777	\$588,803	8.9%
Operating Expenditures	\$34,717	\$182,721	\$184,125	0.8%
Data Processing	\$235	\$1,240	\$1,540	24.2%
<b>Total New Development:</b>	<b>\$44,734</b>	<b>\$724,738</b>	<b>\$774,468</b>	<b>6.9%</b>
Conservation Commission B/S				
Transfers	\$0	\$46,209	\$46,671	1%
<b>Total Conservation Commission B/S:</b>	<b>\$0</b>	<b>\$46,209</b>	<b>\$46,671</b>	<b>1%</b>
Conservation Commission				
Salaries and Benefits	\$162,284	\$221,640	\$207,283	-6.5%
Operating Expenditures	\$32,279	\$291,564	\$291,014	-0.2%
Data Processing	\$3,335	\$3,500	\$4,350	24.3%
Capital Outlay	\$220,500	\$1,630,000	\$2,148,817	31.8%

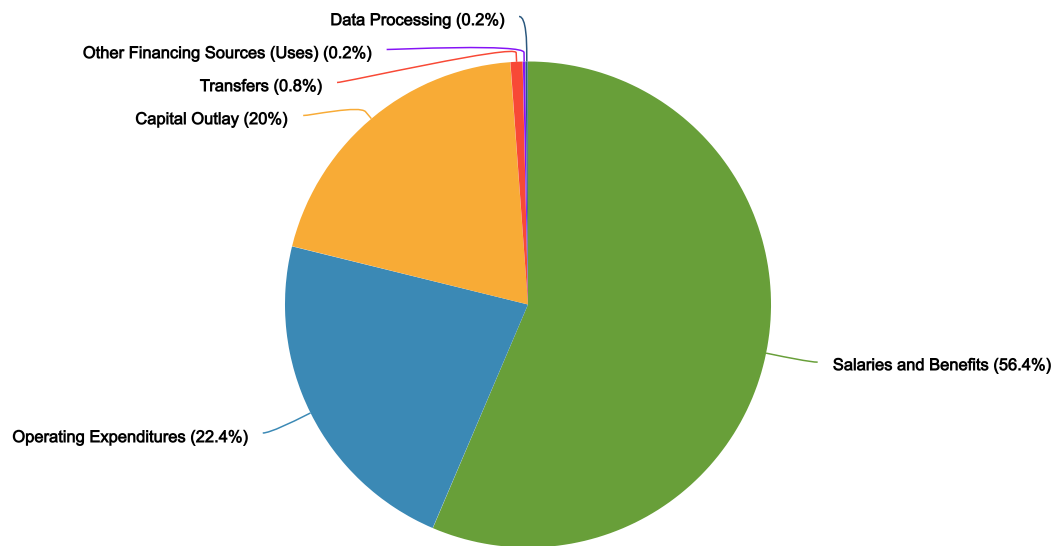


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Financing Sources (Uses)	\$23,064	\$21,650	\$20,006	-7.6%
<b>Total Conservation Commission:</b>	<b>\$441,462</b>	<b>\$2,168,355</b>	<b>\$2,671,471</b>	<b>23.2%</b>
Pinewood Lake Park				
Salaries and Benefits	\$0	\$32,436	\$44,532	37.3%
Operating Expenditures	\$10,048	\$64,305	\$64,305	0%
Capital Outlay	\$8,482	\$0	\$0	0%
<b>Total Pinewood Lake Park:</b>	<b>\$18,530</b>	<b>\$96,741</b>	<b>\$108,837</b>	<b>12.5%</b>
Mill Creek and Cabin Branch Tract				
Salaries and Benefits	\$0	\$21,607	\$29,688	37.4%
Operating Expenditures	\$6,769	\$25,640	\$25,914	1.1%
<b>Total Mill Creek and Cabin Branch Tract:</b>	<b>\$6,769</b>	<b>\$47,247</b>	<b>\$55,602</b>	<b>17.7%</b>
Lump Sum Agencies				
Operating Expenditures	\$212,796	\$446,261	\$439,273	-1.6%
<b>Total Lump Sum Agencies:</b>	<b>\$212,796</b>	<b>\$446,261</b>	<b>\$439,273</b>	<b>-1.6%</b>
Neighborhood Redevelopment B/S				
Transfers	\$0	\$41,093	\$41,504	1%
<b>Total Neighborhood Redevelopment B/S:</b>	<b>\$0</b>	<b>\$41,093</b>	<b>\$41,504</b>	<b>1%</b>
Neighborhood Redevelopment				
Salaries and Benefits	\$246,737	\$366,701	\$296,238	-19.2%
Operating Expenditures	\$100,897	\$385,445	\$620,485	61%
Data Processing	\$779	\$4,500	\$4,500	0%
<b>Total Neighborhood Redevelopment:</b>	<b>\$348,413</b>	<b>\$756,646</b>	<b>\$921,223</b>	<b>21.8%</b>
<b>Total Expenditures:</b>	<b>\$4,889,194</b>	<b>\$9,377,415</b>	<b>\$10,901,425</b>	<b>16.3%</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Animal Services



Sandra Haynes  
Director of Animal Services

## Animal Care

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.

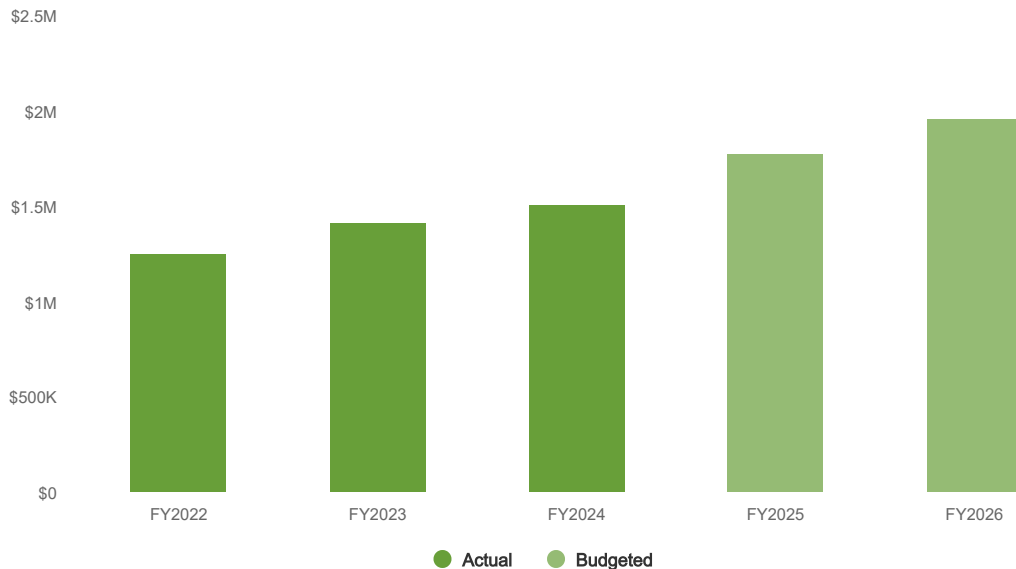
## Vector Control

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

## Expenditures Summary

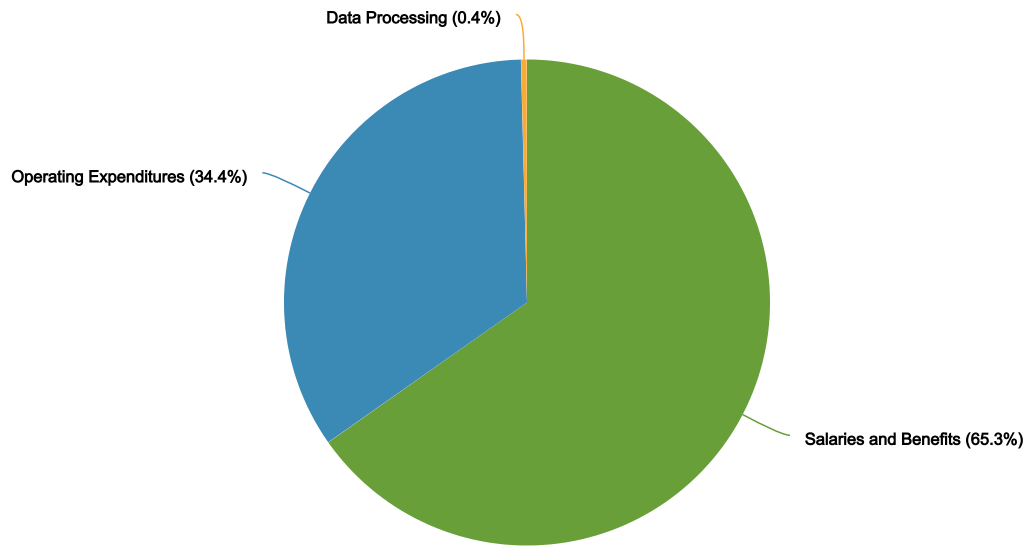
**\$1,957,599** **\$177,072**  
(9.94% vs. prior year)

### Animal Services Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Government and Community Services

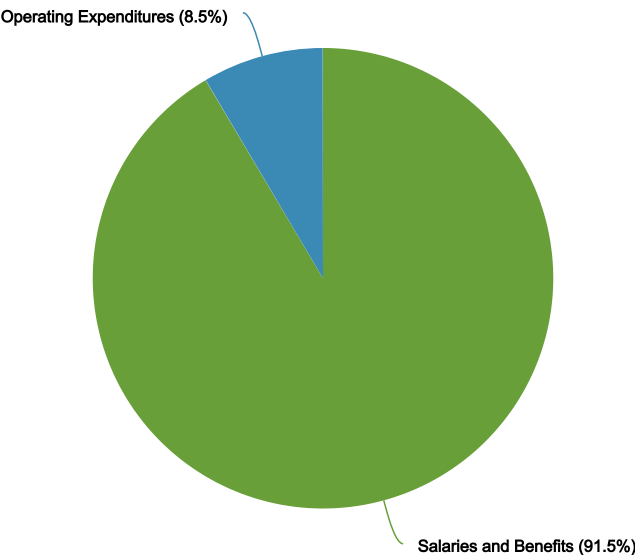


Phillip Harris, Ed.D

The Government and Community Services Department connects Richland County residents with their local government, working every day to strengthen relationships, encourage civic participation, and support thriving, engaged communities.

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$15,511	\$75,517	\$319,779	323.5%
Operating Expenditures	\$894	\$24,100	\$29,700	23.2%
Total Expense Objects:	\$16,405	\$99,617	\$349,479	250.8%



## Office of Small Business Opportunity (OSBO)



Pamela Green  
Director of OSBO

### Office of Small Business Opportunity (OSBO)

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.

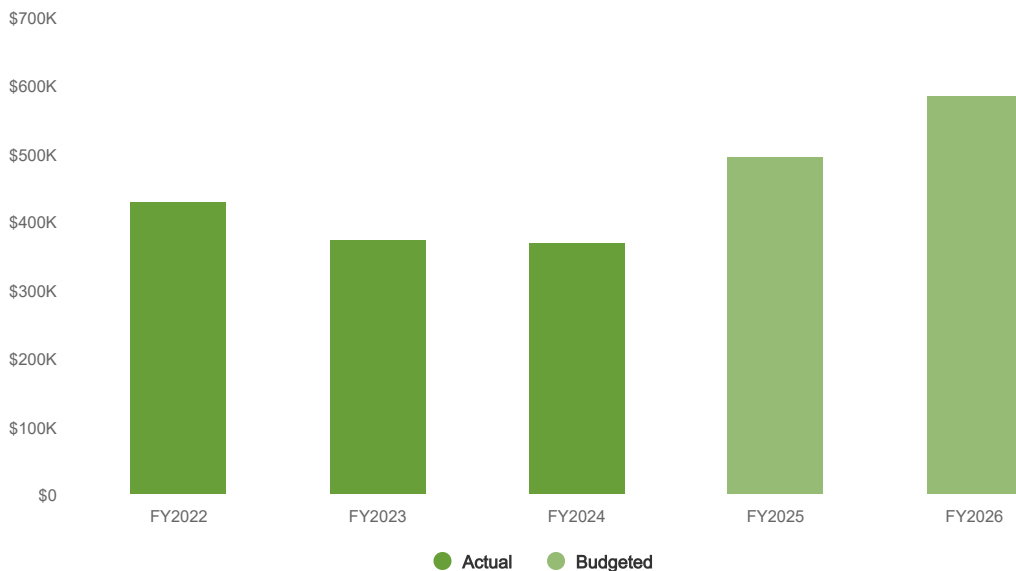
**Qualifying:** Qualifying small and local businesses using numerous verification techniques to ensure applicants meet the eligibility requirements and comply with all aspects of Richland County programs.

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

## Expenditures Summary

**\$586,456** **\$90,500**  
(18.25% vs. prior year)

### Office of Small Business Opportunity (OSBO) Proposed and Historical Budget vs. Actual



## OSBO Performance Measures

**Initiative 4.1.6 Identify the possibilities to provide increased opportunities for SLBEs based on the findings of the Disparity Study**

Highlights: Disparity Study completed and reviewed as information only

Roadblocks:

Next Steps: Enhance program



Some Disruption

**Initiative 4.1.7 Develop quarterly evaluation of program objectives using established metrics: SLBE growth and retention, Project Utilization Goals, Affirmative Procurement Initiatives, Internal Stakeholder Engagement**

Highlights: Ending FY 25 with 266 SLBEs, up ~35% FY over FY, continued goal setting on Penny Tax Projects, worked with internal departments to set sheltered market project, increase in SLBEs bidding on projects as the Prime Contractor

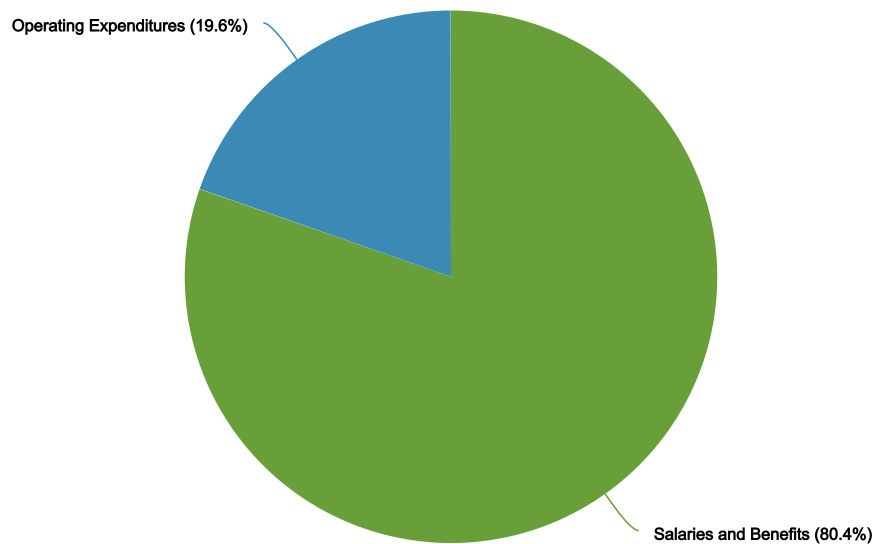
Roadblocks: Need to look at breaking down projects to allow for additional opportunities for SLBEs

Next Steps: PC hired- will restart internal meetings to uncover lower threshold project possibilities for SLBEs

Some Disruption

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$281,994	\$396,602	\$471,228	18.8%
Operating Expenditures	\$87,713	\$99,354	\$115,228	16%
<b>Total Expense Objects:</b>	<b>\$369,707</b>	<b>\$495,956</b>	<b>\$586,456</b>	<b>18.2%</b>

# 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.

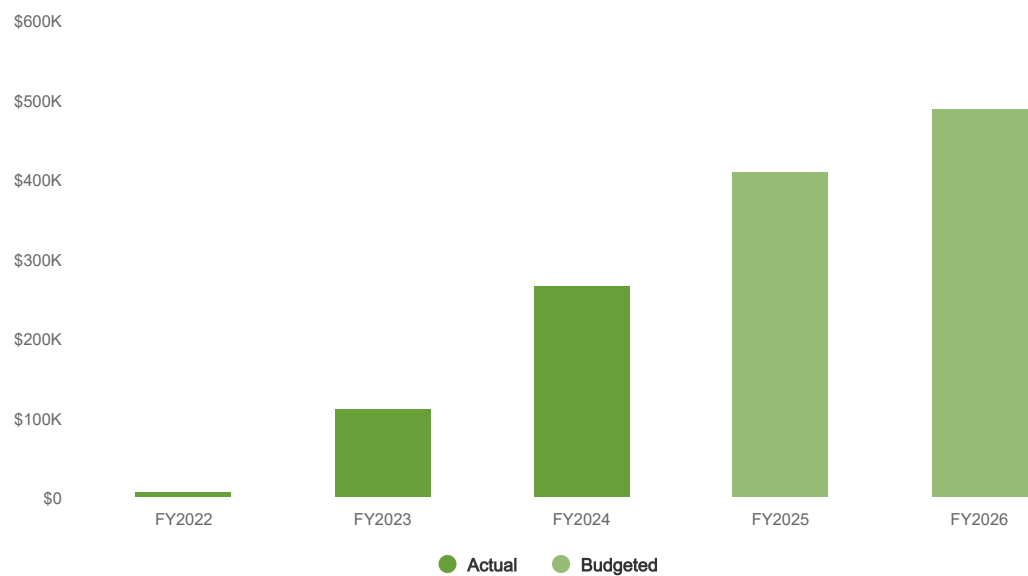
## Expenditures Summary

\$488,228

\$78,104

(19.04% vs. prior year)

Community Development & Grants Department Proposed and Historical Budget vs. Actual



## Community Development & Grants Performance Measures

### Initiative 4.4.1 Develop a plan that defines thresholds for what equitable housing criteria is for different socioeconomic groups living in the County, gaps for each group and strategies for bridging the gaps

**Highlights:** The Grants & Community Outreach Department utilizes the HUD Income Limits model as a universal standard to define low- to moderate-income (LMI) households, ensuring targeted delivery of services through federally funded housing and community development programs. This approach establishes consistency in identifying eligible populations and enhances transparency in resource allocation. These income limits inform program eligibility and funding strategies for initiatives such as Community Development Block Grants (CDBG), HOME, and Disaster Resiliency programs. By aligning program criteria with HUD's standardized thresholds, Richland County directs services to households most in need. The model is updated annually, accounts for geographic cost-of-living differences, and includes income thresholds tailored to various family sizes. This comprehensive and equitable system considers both demographic and economic factors relevant to the community. Adoption of this national standard aligns Richland County with best practices in housing and community development. Consistent application of these limits strengthens the County's ability to evaluate eligibility and maintain compliance with federal requirements.

**Roadblocks:** Although the County has effectively adopted the HUD Income Limits model, a significant challenge persists: service demand continues to outpace available funding. Furthermore, there is increasing concern that entitlement communities may experience reductions or elimination of federal allocations for key programs, including HUD CDBG, HOME, and Disaster Resiliency in FY26. This poses a substantial risk to the sustainability of long-term community support initiatives.

**Next Steps:** The initiative has been successfully executed, with Richland County fully adopting and implementing the HUD Income Limits model across grant programs. The department will continue to closely monitor federal budget developments, advocate for sustained funding, and consistently apply the latest HUD thresholds to ensure ongoing compliance and equitable service delivery. While interest in conducting a Housing Study remains, the strategic objective related to U.S. Department of Housing and Urban Development grants has been accomplished.



Completed

### Initiative 4.4.2 Develop a plan with information sourced from other communities to establish goals and benchmarks for equitable and achievable housing options

**Highlights:** Richland County administers several U.S. Department of Housing and Urban Development (HUD) programs designed to expand affordable housing access, including minor home repair initiatives, down payment assistance, and home investment programs for low- to moderate-income households. These initiatives align with HUD guidelines and support the County's broader strategy to enhance housing equity and promote long-term residential stability. The County benefits from an Affordable Housing Ad Hoc Committee, which convenes key stakeholders to guide policy and program decisions. Although a formal Housing Needs Assessment is pending, Richland County leverages HUD data, U.S. Census information, and collaboration with regional partners such as Lexington County and the City of Columbia to address local housing gaps effectively. The Grants Department is committed to expanding homeownership opportunities through direct assistance and educational outreach. By prioritizing programs in financial literacy, and responsible homeownership, Richland County equips residents to sustain housing over the long term and build generational wealth.

**Roadblocks:** Due to financial constraints, the County is currently unable to launch a formal Affordable Housing Needs Task Force or independently fund a Housing Needs Assessment. Additionally, regional HUD grant structures often restrict fund flexibility by jurisdiction, complicating the development of a unified strategy. Despite these challenges, Richland County remains committed to advancing achievable and equitable housing solutions by maximizing existing program parameters and leveraging strategic partnerships.

**Next Steps:** This initiative is deemed complete under current conditions. Richland County will maintain support for affordable housing objectives through ongoing HUD-funded programs and collaboration with the Affordable Housing Ad Hoc Committee. The County remains committed to advancing these goals by pursuing collaborative opportunities with neighboring jurisdictions and closely monitoring state and federal funding streams to potentially support a formal Housing Needs Assessment in the future. Existing partnerships and data sources will continue to inform program delivery, ensuring responsiveness to the community's evolving housing needs.



Completed

### Initiative 4.4.3 Provide affordable and equitable housing options for all Richland County residents while enhancing growth opportunities within unincorporated Richland County

**Highlights:** Richland County successfully launched Richland County Homeownership Assistance Program (RCHAP) workshops, which provides outreach for low- to moderate-income (LMI) households in achieving homeownership. This program provides deferred forgivable loans of up to \$24,500 for down payment and closing cost assistance in unincorporated areas, in alignment with HUD guidelines. RCHAP also includes educational workshops focused on the homeownership process, credit repair, and financial literacy to equip participants with the tools needed for long-term housing stability. Workshops are held monthly and are well-attended, offering accessible, structured learning opportunities for



eligible residents. With clearly communicated schedules, registration requirements, and on-site capacity limits, RCHAP promotes equity and transparency in the program delivery process. This initiative reflects Richland County's commitment to expanding access to affordable housing and empowering individuals to make informed decisions on homeownership. By offering this program under the broader HUD framework, the County advances its strategic goals while promoting growth in unincorporated communities and building generational wealth for residents most in need.

Roadblocks: Continued program success may be impacted by broader uncertainties surrounding federal HUD program funding. The FY26 federal budget presents concerns for entitlement communities like Richland County, where potential cuts to HUD CDBG, HOME, and related housing programs could constrain future program expansion or sustainability.

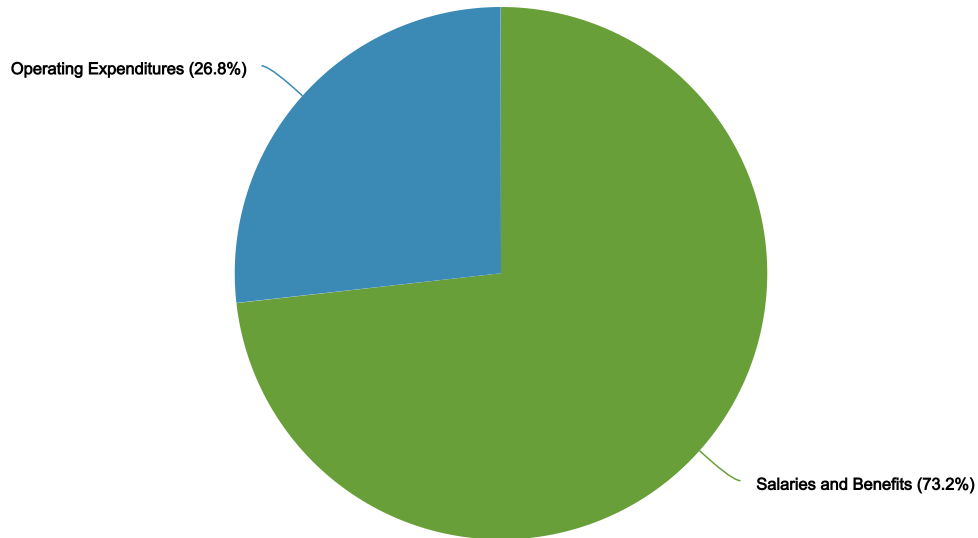
Next Steps: This initiative is considered complete under current strategic goals. Richland County will continue to implement RCHAP workshops and financial assistance opportunities throughout the fiscal year, while also advocating for continued HUD funding at the federal level. The County remains committed to providing equitable access to housing for LMI residents and will adapt as needed to maintain these services amid changing federal conditions.



Completed

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$159,903	\$279,375	\$357,479	28%
Operating Expenditures	\$105,211	\$130,749	\$130,749	0%
Total Expense Objects:	\$265,114	\$410,124	\$488,228	19%

# 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.

The auditor is an elected position.

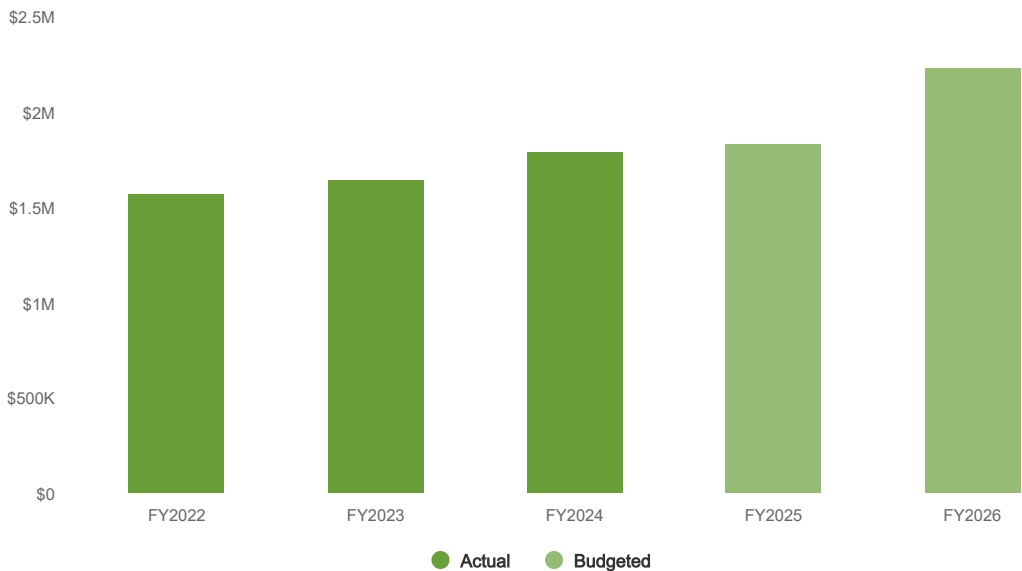
## Expenditures Summary

\$2,235,143

\$403,259

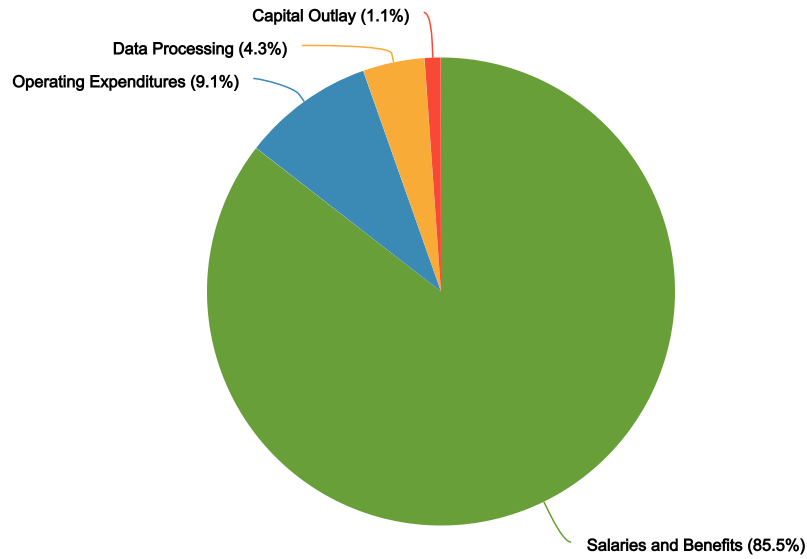
(22.01% vs. prior year)

Auditor Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,545,317	\$1,529,284	\$1,911,443	25%
Operating Expenditures	\$188,408	\$211,400	\$203,500	-3.7%
Data Processing	\$54,801	\$91,200	\$95,200	4.4%
Capital Outlay	\$0	\$0	\$25,000	N/A
<b>Total Expense Objects:</b>	<b>\$1,788,526</b>	<b>\$1,831,884</b>	<b>\$2,235,143</b>	<b>22%</b>

# 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.

The Clerk of Court is an elected position.

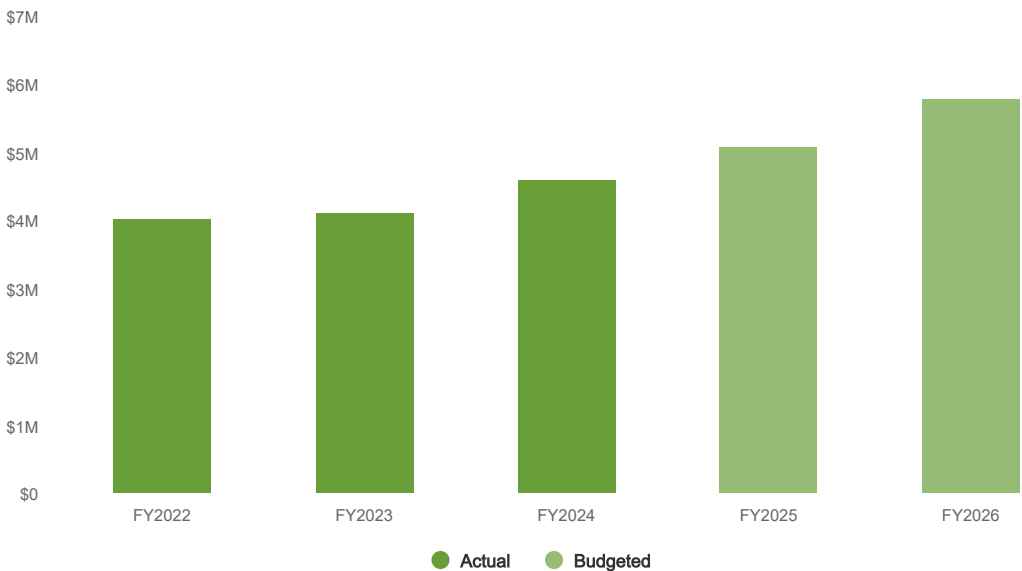
## Expenditures Summary

\$5,781,559

\$698,554

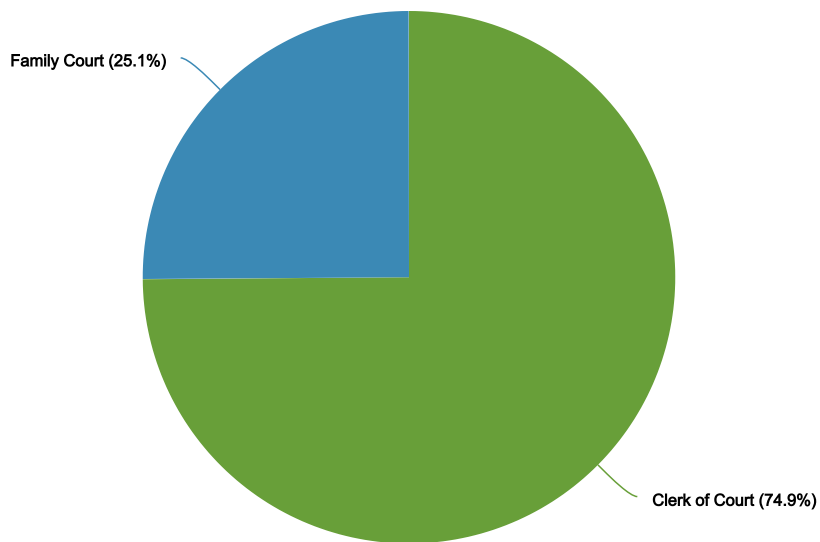
(13.74% vs. prior year)

Clerk of Court Proposed and Historical Budget vs. Actual



## Expenditures by Function

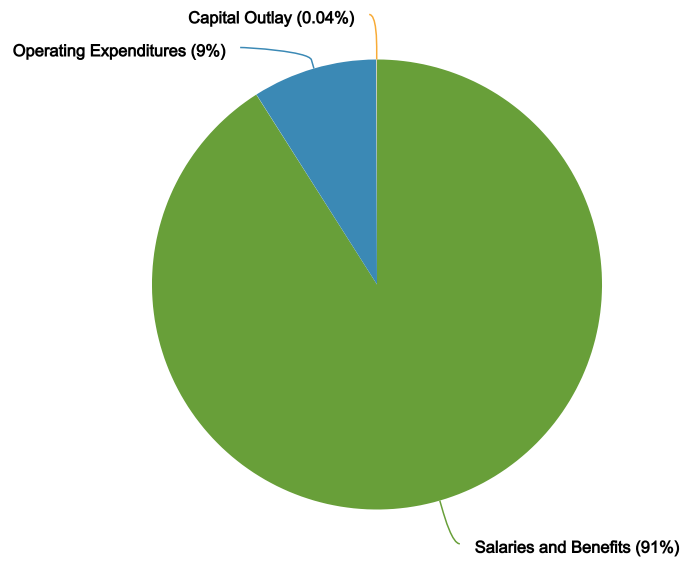
### Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Clerk of Court				
Salaries and Benefits	\$4,240,944	\$3,312,555	\$3,809,454	15%
Operating Expenditures	\$303,961	\$342,420	\$518,105	51.3%
Capital Outlay	\$52,043	\$2,314	\$2,314	0%
<b>Total Clerk of Court:</b>	<b>\$4,596,948</b>	<b>\$3,657,289</b>	<b>\$4,329,873</b>	<b>18.4%</b>
Family Court				
Salaries and Benefits	\$0	\$1,425,716	\$1,451,686	1.8%
<b>Total Family Court:</b>	<b>\$0</b>	<b>\$1,425,716</b>	<b>\$1,451,686</b>	<b>1.8%</b>
<b>Total Expenditures:</b>	<b>\$4,596,948</b>	<b>\$5,083,005</b>	<b>\$5,781,559</b>	<b>13.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## 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.

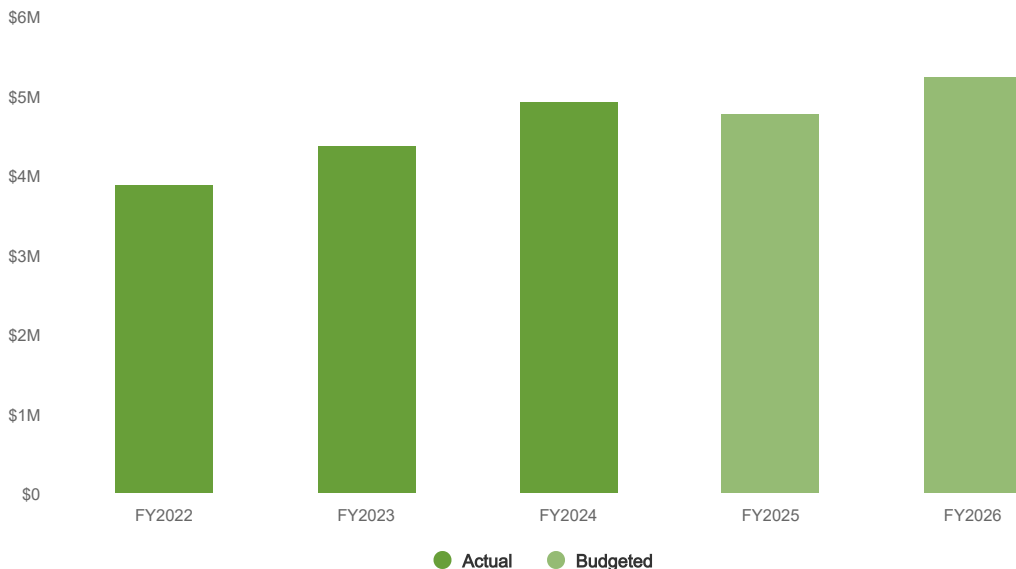
The Coroner's Office also is very active by not only attending community events but also hosting a variety of events to promote a sense of safety and caring for the citizens of Richland County.

The Coroner is an elected position.

## Expenditures Summary

**\$5,248,884** **\$474,196**  
(9.93% vs. prior year)

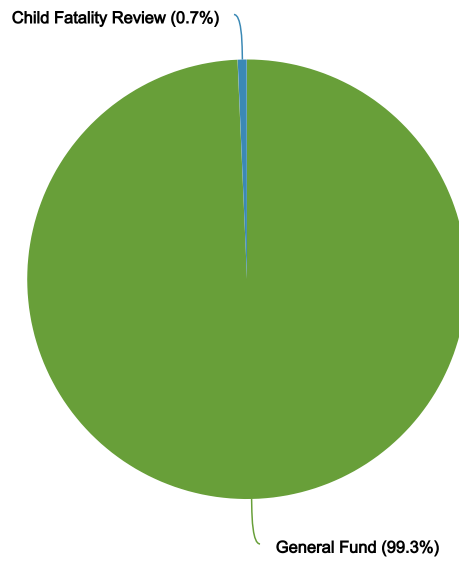
### Coroner Proposed and Historical Budget vs. Actual



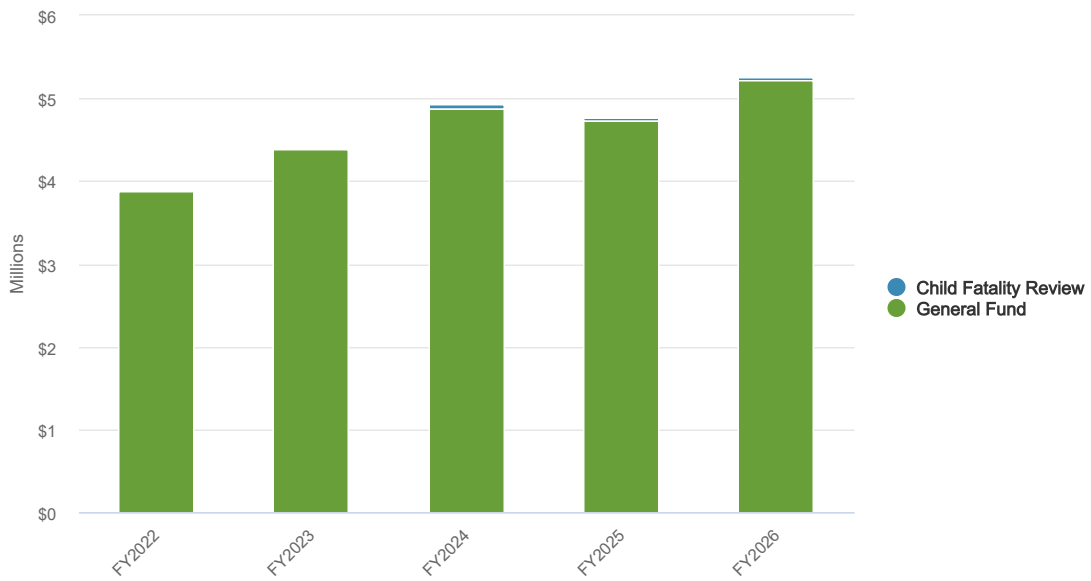


# Expenditures by Fund

## 2026 Expenditures by Fund



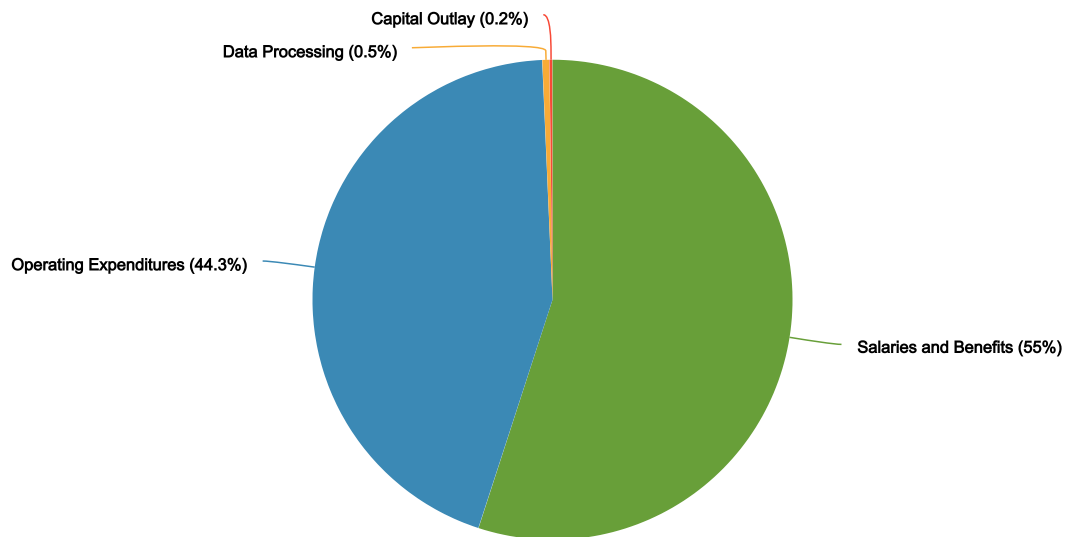
## Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund				
Salaries and Benefits	\$2,620,800	\$2,546,005	\$2,887,165	13.4%
Operating Expenditures	\$2,227,853	\$2,173,683	\$2,291,719	5.4%
Data Processing	\$19,643	\$20,000	\$25,000	25%
Capital Outlay	\$0	\$0	\$10,000	N/A
<b>Total General Fund:</b>	<b>\$4,868,296</b>	<b>\$4,739,688</b>	<b>\$5,213,884</b>	<b>10%</b>
Child Fatality Review				
Operating Expenditures	\$63,823	\$35,000	\$35,000	0%
<b>Total Child Fatality Review:</b>	<b>\$63,823</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$4,932,119</b>	<b>\$4,774,688</b>	<b>\$5,248,884</b>	<b>9.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Probate Court



Amy McCulloch  
Probate Judge

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.

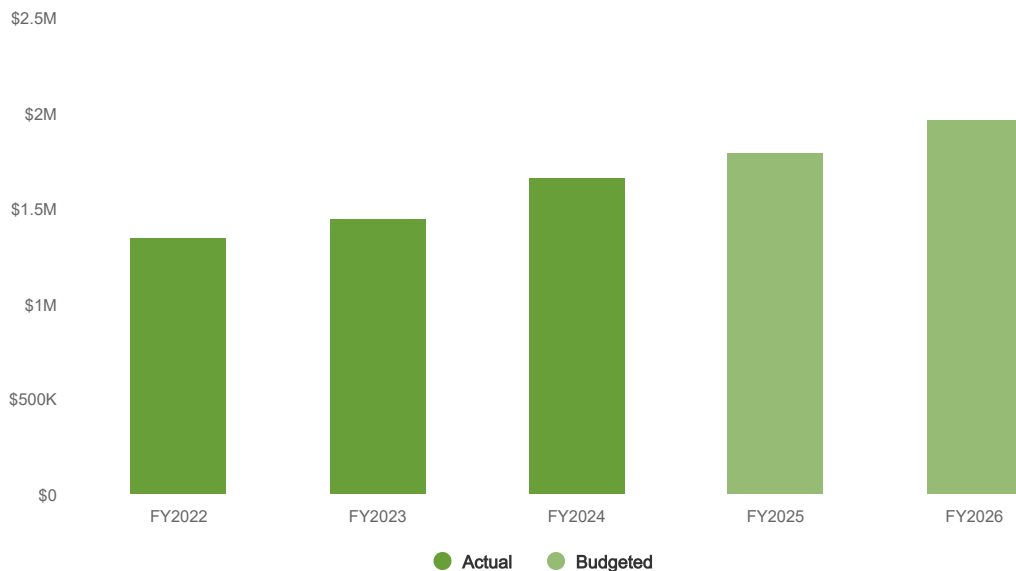
Probate Judge is funded through the Countywide General Fund. The expenditures roll up into the Judicial sub-category for reporting purposes. Revenue is generated through the issuance of marriage licenses and court fees.

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 Summary

**\$1,968,997** **\$176,443**  
(9.84% vs. prior year)

#### Probate Court Proposed and Historical Budget vs. Actual



# 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

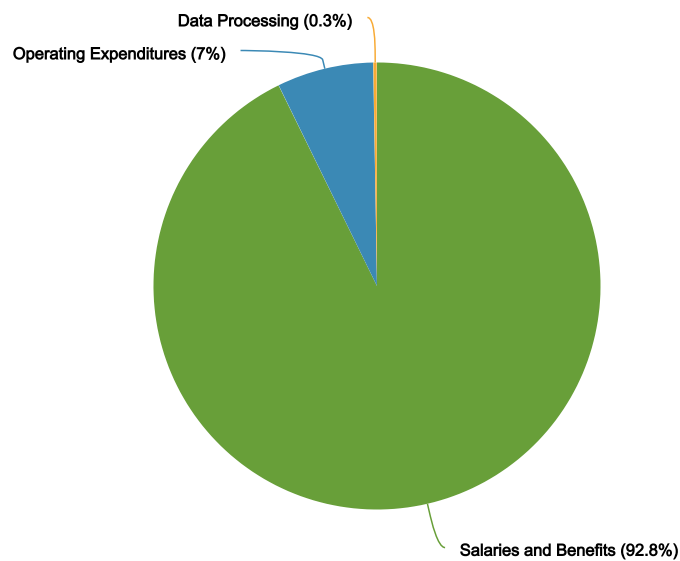
- Continue to create reports for SLED to comply with the 2013 reporting law for adjudicated mentally ill and chemically dependent individuals for the purpose of prohibiting the possession and purchase of firearms. The required reporting is for individuals from 2003 through the present.
- Continue the 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)

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$1,580,251	\$1,640,301	\$1,826,349	11.3%
Operating Expenditures	\$80,162	\$132,253	\$137,648	4.1%
Data Processing	\$701	\$20,000	\$5,000	-75%
<b>Total Expense Objects:</b>	<b>\$1,661,114</b>	<b>\$1,792,554</b>	<b>\$1,968,997</b>	<b>9.8%</b>

# 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.

The Sheriff is an elected position.

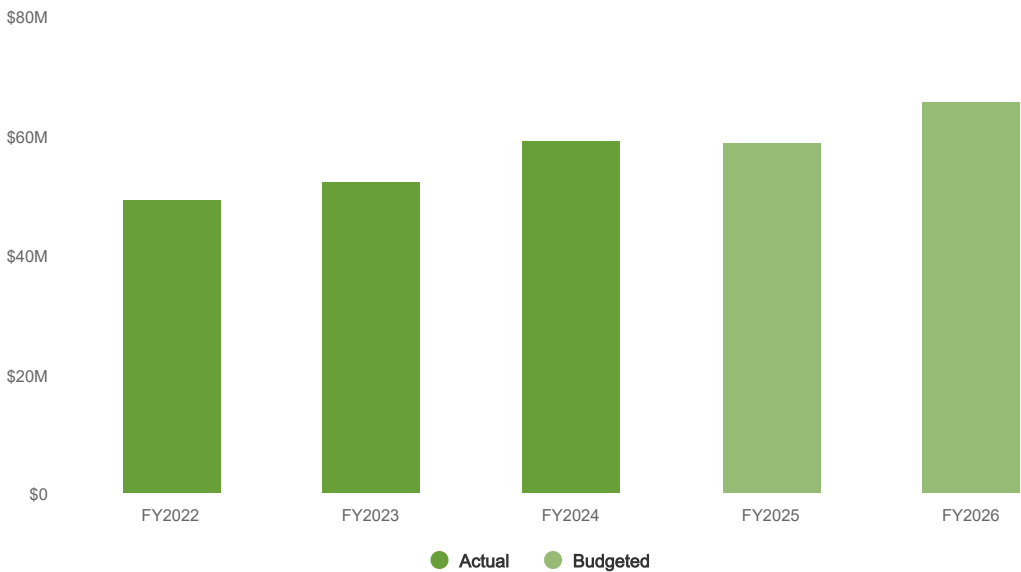
## Expenditures Summary

\$65,677,964

\$6,790,264

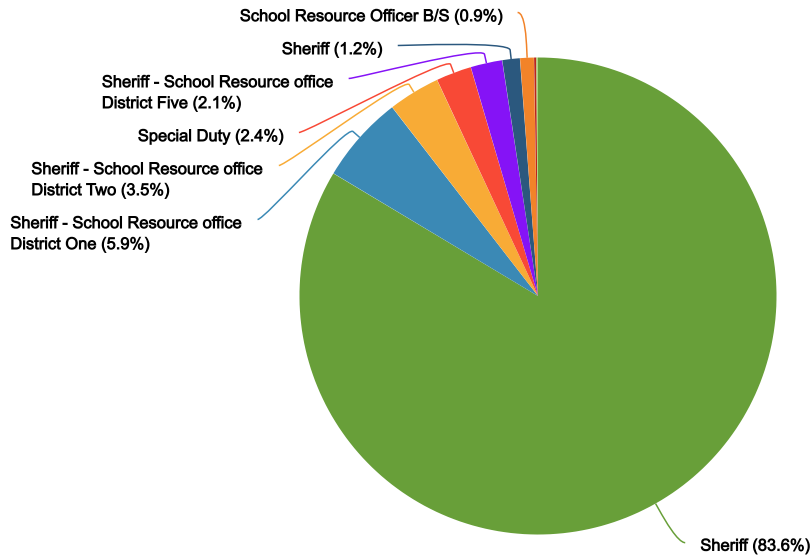
(11.53% vs. prior year)

Richland County Sheriff Department Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Budgeted Expenditures by Function



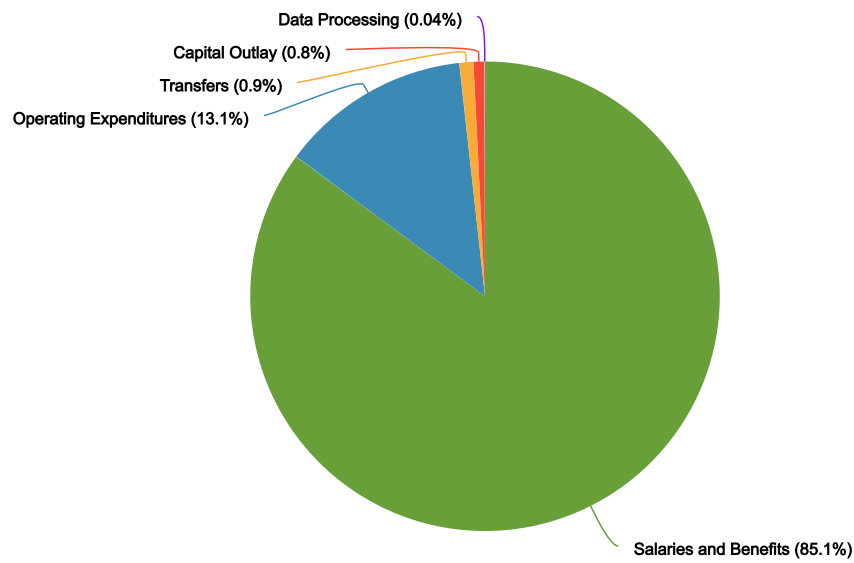
Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Sheriff				
Salaries and Benefits	\$40,669,235	\$40,409,418	\$46,802,489	15.8%
Operating Expenditures	\$8,374,072	\$7,380,843	\$7,763,067	5.2%
Data Processing	\$6,735	\$25,434	\$25,434	0%
Capital Outlay	\$160,558	\$143,000	\$313,595	119.3%
<b>Total Sheriff:</b>	<b>\$49,210,600</b>	<b>\$47,958,695</b>	<b>\$54,904,586</b>	<b>14.5%</b>
Special Duty				
Salaries and Benefits	\$2,286,700	\$1,529,253	\$1,584,873	3.6%
<b>Total Special Duty:</b>	<b>\$2,286,700</b>	<b>\$1,529,253</b>	<b>\$1,584,873</b>	<b>3.6%</b>
Sheriff				
Salaries and Benefits	\$711,296	\$741,871	\$758,025	2.2%
Operating Expenditures	\$27,611	\$29,304	\$29,304	0%
Capital Outlay	\$1,450	\$0	\$0	0%
<b>Total Sheriff:</b>	<b>\$740,357</b>	<b>\$771,175</b>	<b>\$787,329</b>	<b>2.1%</b>
Civil Process				
Salaries and Benefits	\$51,622	\$53,874	\$52,549	-2.5%
Operating Expenditures	\$21,673	\$13,950	\$13,950	0%
<b>Total Civil Process:</b>	<b>\$73,295</b>	<b>\$67,824</b>	<b>\$66,499</b>	<b>-2%</b>

Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
School Resource Officer B/S				
Transfers	\$0	\$599,625	\$617,760	3%
<b>Total School Resource Officer B/S:</b>	<b>\$0</b>	<b>\$599,625</b>	<b>\$617,760</b>	<b>3%</b>
Sheriff - School Resource office District One				
Salaries and Benefits	\$3,083,003	\$3,557,772	\$3,383,610	-4.9%
Operating Expenditures	\$327,049	\$370,465	\$379,570	2.5%
Capital Outlay	\$236,773	\$138,715	\$138,715	0%
<b>Total Sheriff - School Resource office District One:</b>	<b>\$3,646,825</b>	<b>\$4,066,952</b>	<b>\$3,901,895</b>	<b>-4.1%</b>
Sheriff - School Resource office District Two				
Salaries and Benefits	\$1,683,964	\$2,062,145	\$2,027,620	-1.7%
Operating Expenditures	\$239,853	\$269,556	\$254,271	-5.7%
Capital Outlay	\$21,816	\$23,975	\$23,975	0%
<b>Total Sheriff - School Resource office District Two:</b>	<b>\$1,945,633</b>	<b>\$2,355,676</b>	<b>\$2,305,866</b>	<b>-2.1%</b>
Sheriff - School Resource office District Three				
Salaries and Benefits	\$69,038	\$89,463	\$91,255	2%
Operating Expenditures	\$10,242	\$11,659	\$9,959	-14.6%
<b>Total Sheriff - School Resource office District Three:</b>	<b>\$79,280</b>	<b>\$101,122</b>	<b>\$101,214</b>	<b>0.1%</b>
Sheriff - School Resource office District Five				
Salaries and Benefits	\$1,086,928	\$1,245,680	\$1,223,402	-1.8%
Operating Expenditures	\$133,786	\$172,358	\$165,200	-4.2%
Capital Outlay	\$19,156	\$19,340	\$19,340	0%
<b>Total Sheriff - School Resource office District Five:</b>	<b>\$1,239,870</b>	<b>\$1,437,378</b>	<b>\$1,407,942</b>	<b>-2%</b>
<b>Total Expenditures:</b>	<b>\$59,222,561</b>	<b>\$58,887,700</b>	<b>\$65,677,964</b>	<b>11.5%</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Solicitor



Byron E. Gipson  
Richland County Solicitor

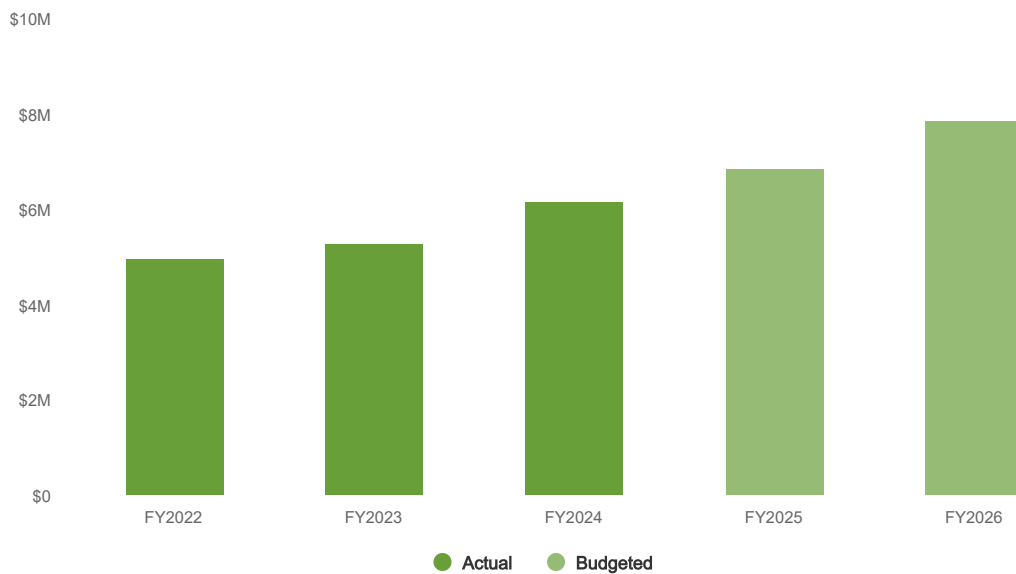
The Solicitor's office serves as ministers of justice in the fair and diligent prosecution of citizens charged with criminal offenses occurring in the Fifth Judicial Circuit, thereby preserving peace, safety and dignity for all citizens of this Circuit.

The Solicitor is an elected position.

## Expenditures Summary

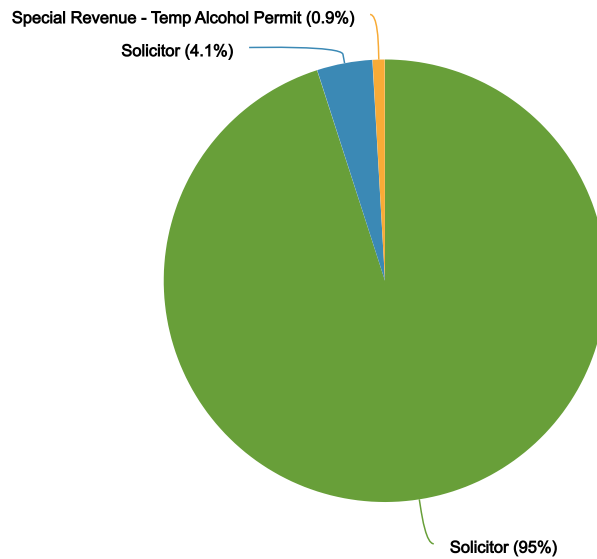
**\$7,853,720** **\$983,050**  
(14.31% vs. prior year)

### Solicitor Proposed and Historical Budget vs. Actual



# Expenditures by Function

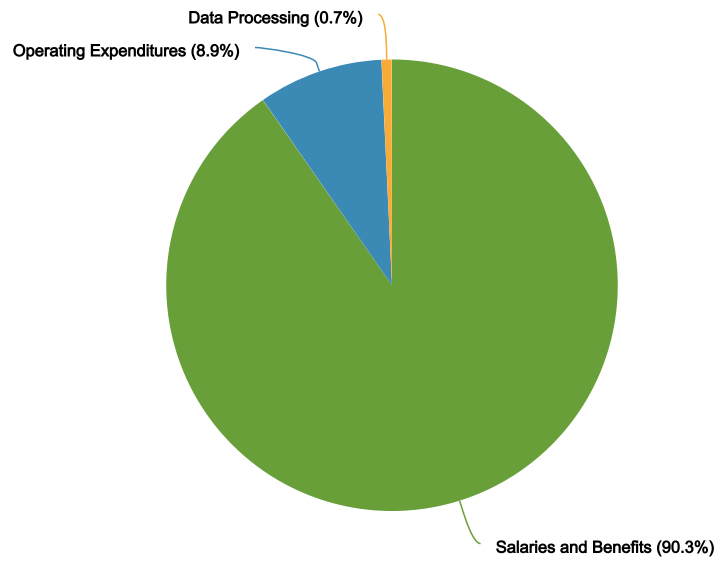
## Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Solicitor				
Salaries and Benefits	\$5,279,314	\$5,713,576	\$6,784,520	18.7%
Operating Expenditures	\$472,302	\$619,473	\$622,128	0.4%
Data Processing	\$60,410	\$58,000	\$58,000	0%
<b>Total Solicitor:</b>	<b>\$5,812,026</b>	<b>\$6,391,049</b>	<b>\$7,464,648</b>	<b>16.8%</b>
Solicitor				
Salaries and Benefits	\$275,750	\$299,621	\$309,072	3.2%
Operating Expenditures	\$1,301	\$10,000	\$10,000	0%
<b>Total Solicitor:</b>	<b>\$277,051</b>	<b>\$309,621</b>	<b>\$319,072</b>	<b>3.1%</b>
Special Revenue - Temp Alcohol Permit				
Operating Expenditures	\$70,500	\$170,000	\$70,000	-58.8%
<b>Total Special Revenue - Temp Alcohol Permit:</b>	<b>\$70,500</b>	<b>\$170,000</b>	<b>\$70,000</b>	<b>-58.8%</b>
<b>Total Expenditures:</b>	<b>\$6,159,577</b>	<b>\$6,870,670</b>	<b>\$7,853,720</b>	<b>14.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# 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.

### Taxes at Tax Sale

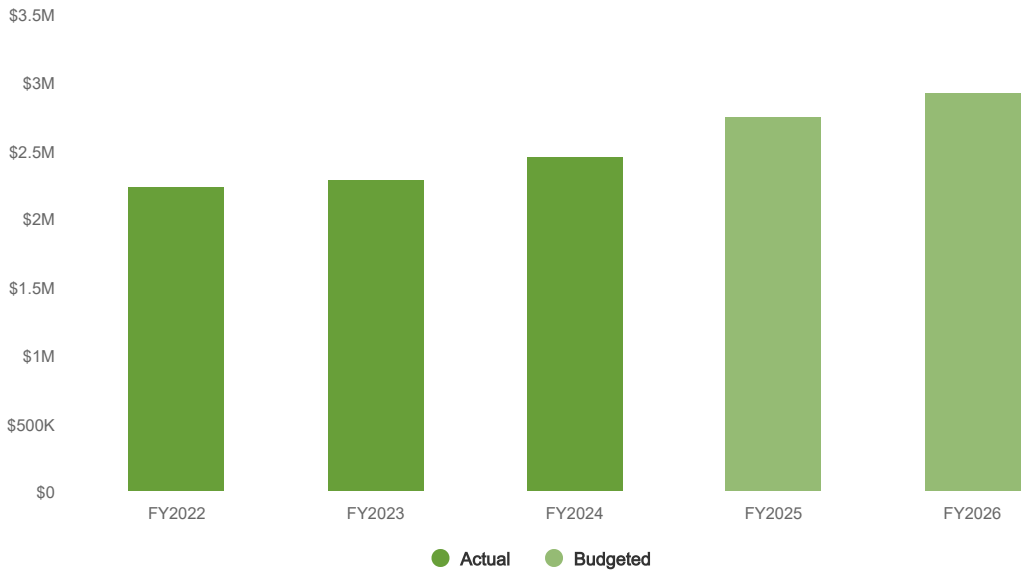
This division of the Treasurer accounts for the fees and expenditures associated with the sell and collection of delinquent taxes. The law provides for an additional fee to be charged on delinquent taxes requiring collection. Those additional funds are used to pay for the direct costs of collection on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

The Treasurer is an elected position.

## Expenditures Summary

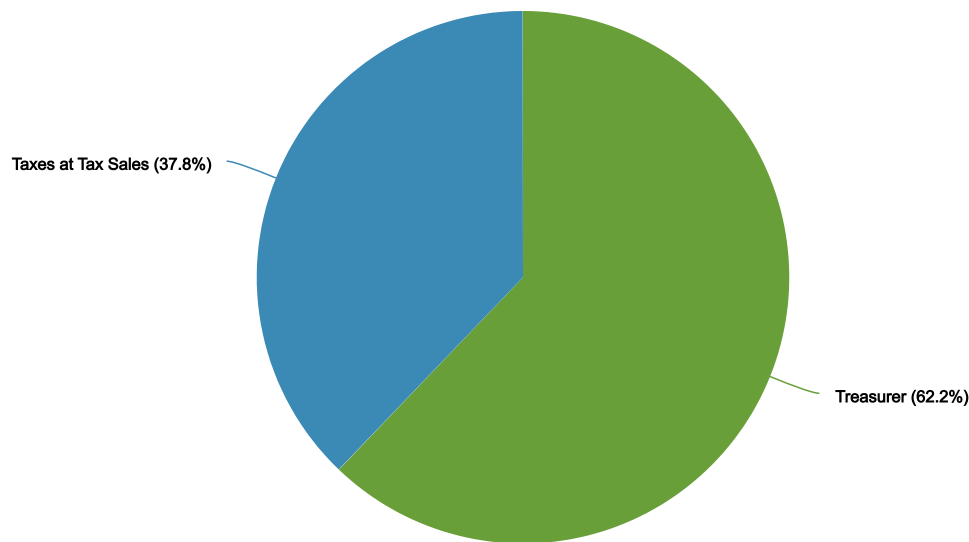
**\$2,925,195** **\$178,268**  
(6.49% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual



# Expenditures by Function

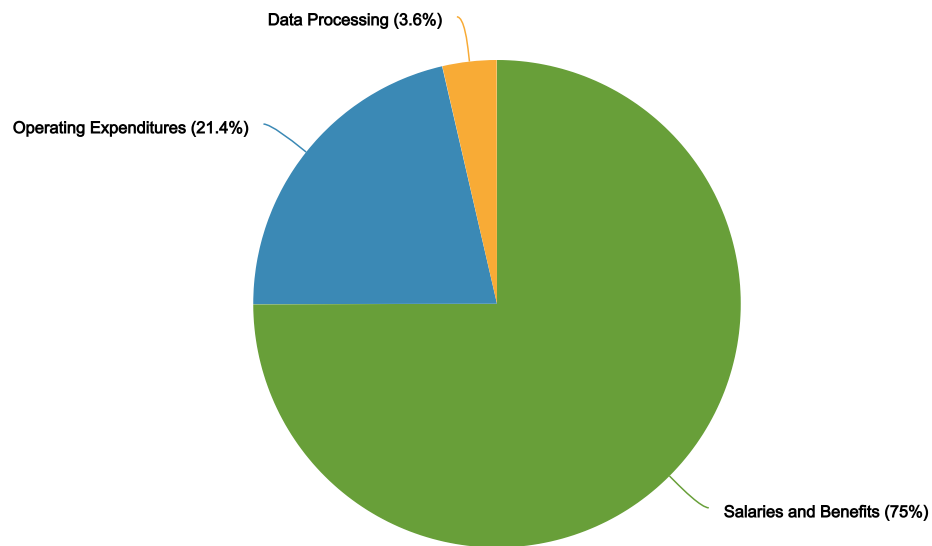
## Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Treasurer				
Salaries and Benefits	\$1,310,849	\$1,469,282	\$1,618,363	10.1%
Operating Expenditures	\$87,138	\$110,525	\$113,181	2.4%
Data Processing	\$69,109	\$89,456	\$86,800	-3%
Capital Outlay	\$39,254	\$0	\$0	0%
<b>Total Treasurer:</b>	<b>\$1,506,350</b>	<b>\$1,669,263</b>	<b>\$1,818,344</b>	<b>8.9%</b>
Taxes at Tax Sales				
Salaries and Benefits	\$594,507	\$560,452	\$574,989	2.6%
Operating Expenditures	\$343,538	\$499,762	\$513,262	2.7%
Data Processing	\$11,280	\$17,450	\$18,600	6.6%
<b>Total Taxes at Tax Sales:</b>	<b>\$949,326</b>	<b>\$1,077,664</b>	<b>\$1,106,851</b>	<b>2.7%</b>
<b>Total Expenditures:</b>	<b>\$2,455,676</b>	<b>\$2,746,927</b>	<b>\$2,925,195</b>	<b>6.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



# Board of Elections & Voter Registration



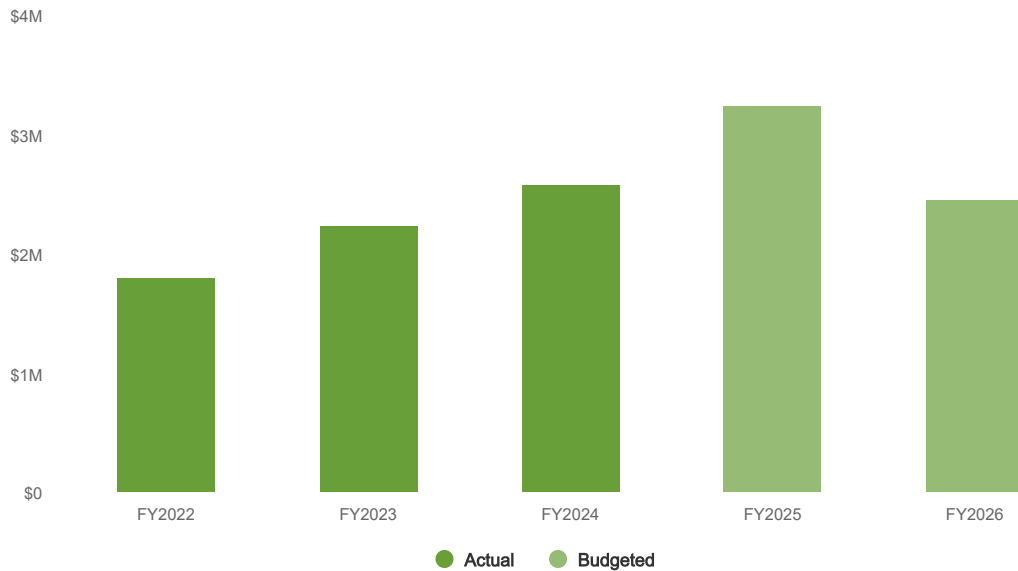
Travis Alexander  
Director of Voter Registration & Elections

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.

## Expenditures Summary

**\$2,447,785** **-\$792,594**  
(-24.46% vs. prior year)

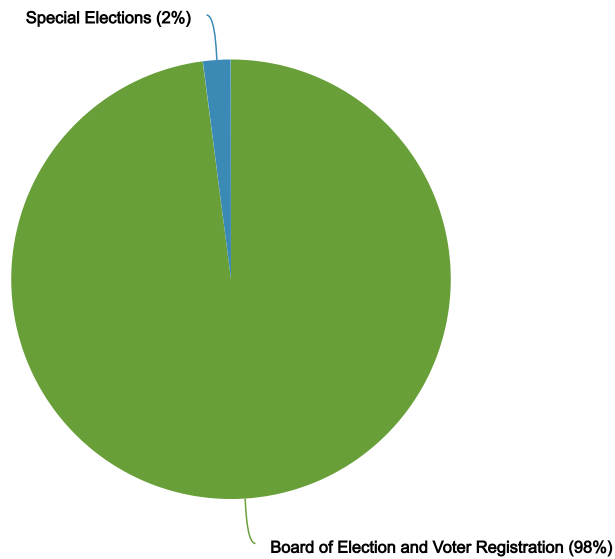
### Board of Elections & Voter Registration Proposed and Historical Budget vs. Actual





# Expenditures by Function

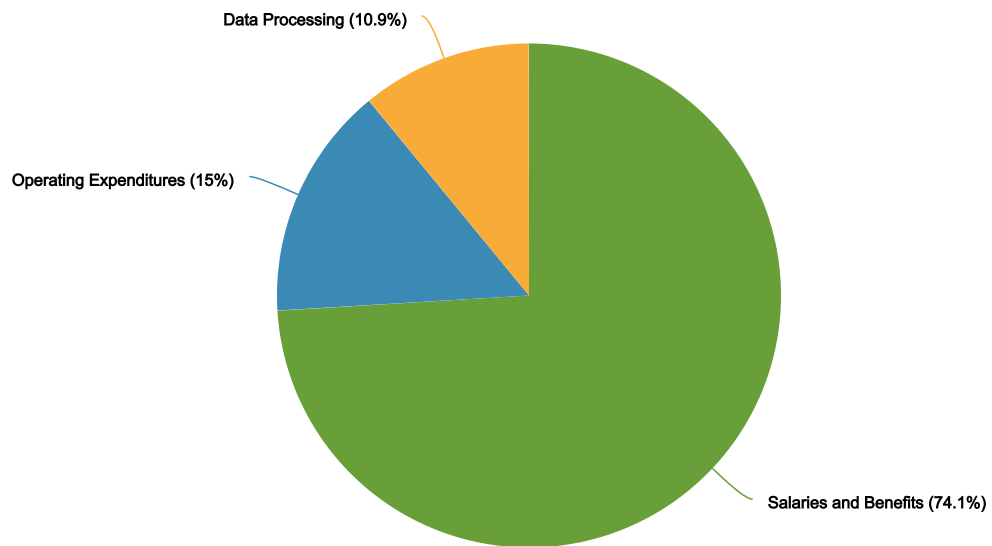
## Budgeted Expenditures by Function



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
General Government				
Board of Election and Voter Registration				
Salaries and Benefits	\$1,880,749	\$2,659,268	\$1,812,753	-31.8%
Operating Expenditures	\$448,273	\$284,750	\$317,232	11.4%
Data Processing	\$231,642	\$246,360	\$267,800	8.7%
<b>Total Board of Election and Voter Registration:</b>	<b>\$2,560,664</b>	<b>\$3,190,378</b>	<b>\$2,397,785</b>	<b>-24.8%</b>
Special Elections				
Operating Expenditures	\$12,294	\$50,000	\$50,000	0%
<b>Total Special Elections:</b>	<b>\$12,294</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total General Government:</b>	<b>\$2,572,958</b>	<b>\$3,240,378</b>	<b>\$2,447,785</b>	<b>-24.5%</b>
<b>Total Expenditures:</b>	<b>\$2,572,958</b>	<b>\$3,240,378</b>	<b>\$2,447,785</b>	<b>-24.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Legislative Delegation & Veteran's Affairs



Kimberly Janha  
Executive Director of Legislative Delegation

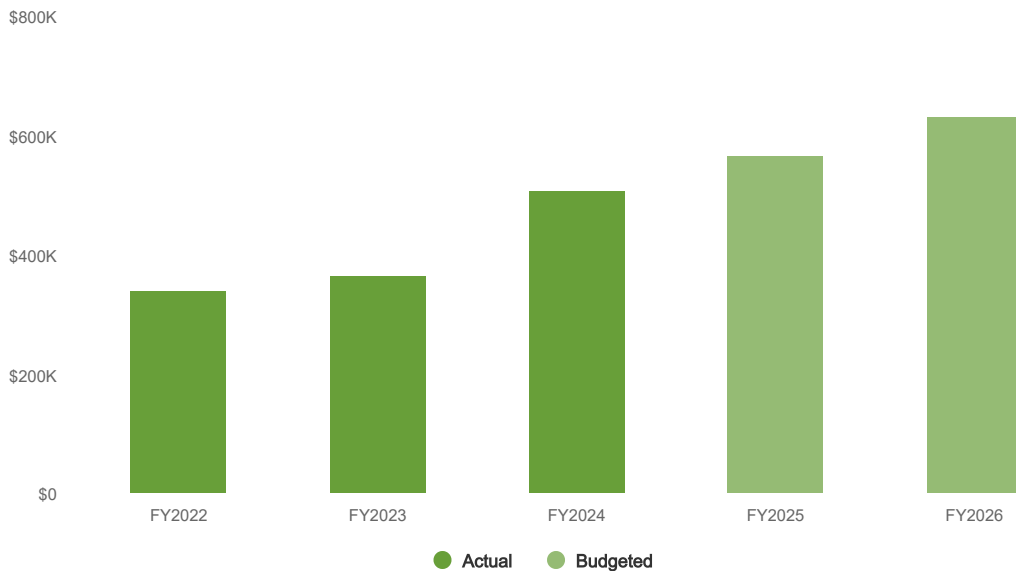
The Legislative Delegation Office's mission is to serve as a liaison between the various levels of government and individual citizens and their elected legislators. To execute the duties of the Legislative Delegation, that include: interpreting and executing policies and procedures of the Delegation, 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.

### Expenditures Summary

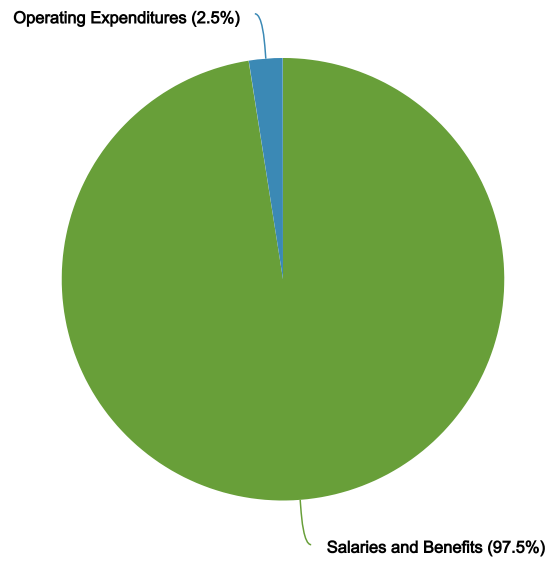
**\$631,238** **\$65,447**  
(11.57% vs. prior year)

#### Legislative Delegation & Veteran's Affairs Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$495,986	\$551,322	\$615,624	11.7%
Operating Expenditures	\$11,473	\$14,469	\$15,614	7.9%
Capital Outlay	\$1,964	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$509,423</b>	<b>\$565,791</b>	<b>\$631,238</b>	<b>11.6%</b>

# Master-In-Equity



Judge Stephanie Lawrence  
Master-In-Equity

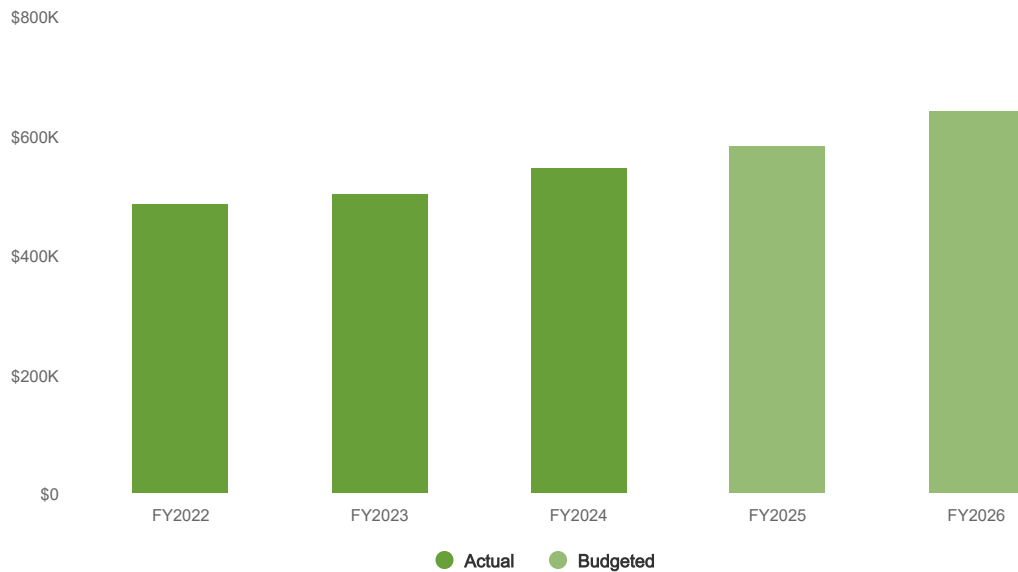
South Carolina Law establishes the Master-in-Equity in each county. The Equity Court is a division of the Circuit Court. The Master-in-Equity, as Judge of the Equity Court, is entitled to all the benefits and subject to all the requirements of the South Carolina Circuit Court and Family Court Judges. 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.

## Expenditures Summary

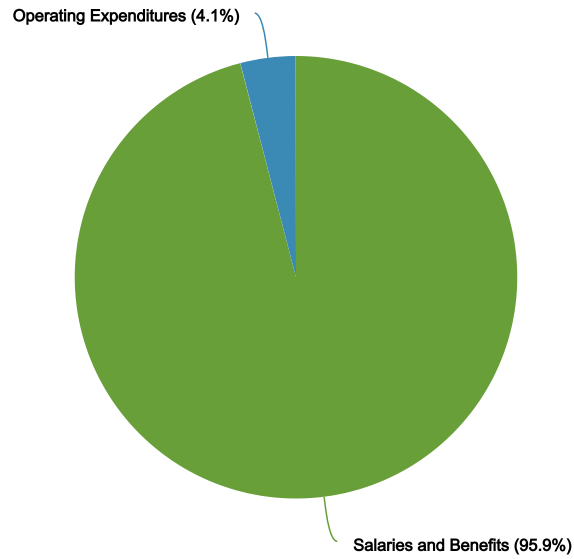
**\$641,578** **\$58,034**  
(9.95% vs. prior year)

### Master-In-Equity Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$536,219	\$543,773	\$615,578	13.2%
Operating Expenditures	\$10,372	\$39,770	\$26,000	-34.6%
Total Expense Objects:	\$546,591	\$583,543	\$641,578	9.9%

# Richland County Magistrate Courts



Valerie Stroman  
Chief Magistrate Judge

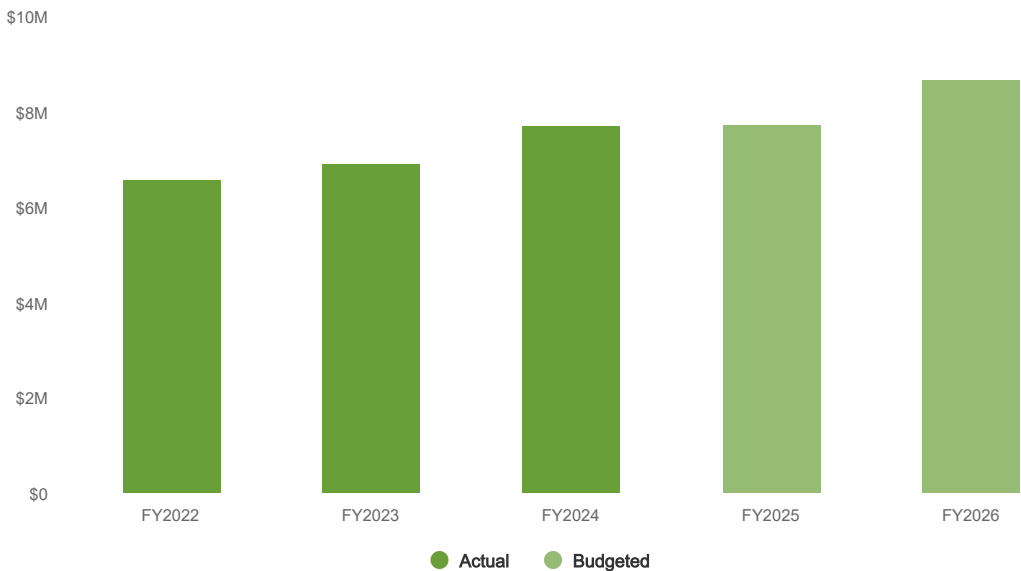
The mission of the Richland County Magistrate Courts is to provide a fair and impartial Summary Court forum for the timely and professional disposition of judicial matters. Each litigant will be treated with discretion and integrity. The magistrate system is composed of eleven districts Courts, a centralized 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.

## Expenditures Summary

\$8,685,860

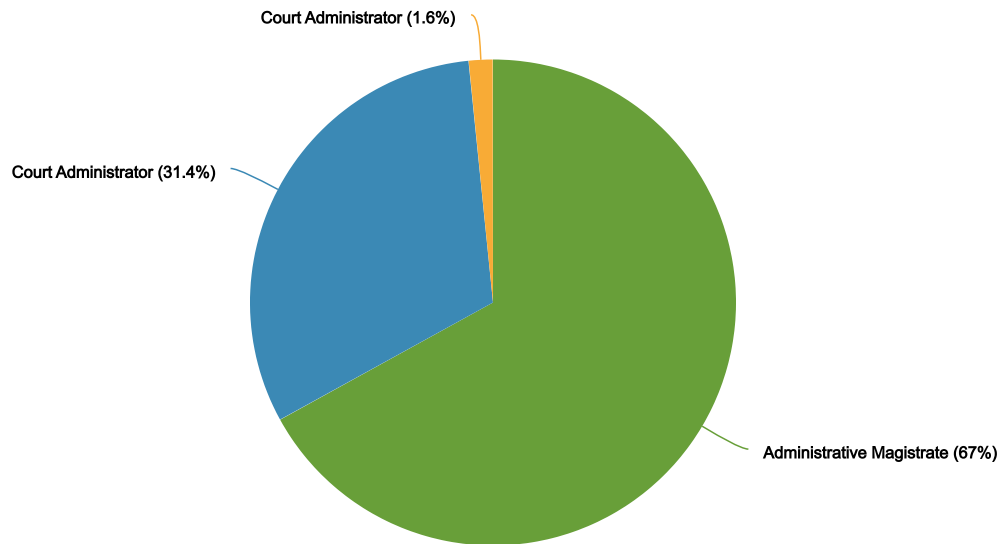
\$946,375  
(12.23% vs. prior year)

Richland County Magistrate Courts Proposed and Historical Budget vs. Actual



# Expenditures by Function

## Budgeted Expenditures by Function

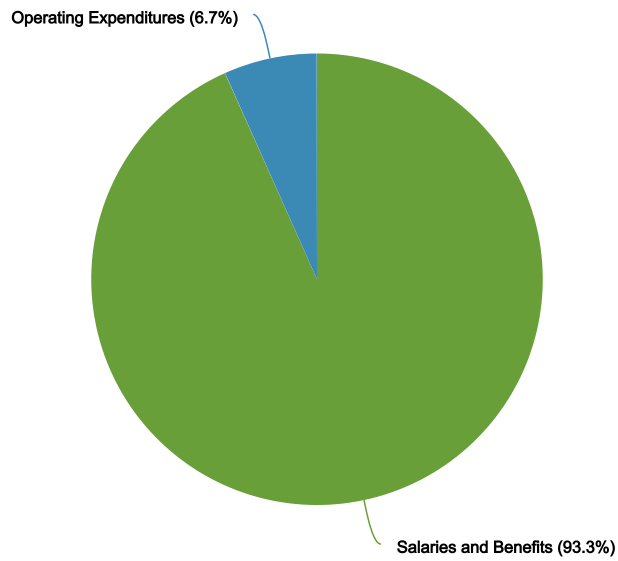


Name	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures				
Administrative Magistrate				
Salaries and Benefits	\$5,050,678	\$4,757,117	\$5,331,370	12.1%
Operating Expenditures	\$509,307	\$478,205	\$488,205	2.1%
Data Processing	\$135	\$0	\$0	0%
<b>Total Administrative Magistrate:</b>	<b>\$5,560,120</b>	<b>\$5,235,322</b>	<b>\$5,819,575</b>	<b>11.2%</b>
Court Administrator				
Salaries and Benefits	\$1,924,396	\$2,239,600	\$2,636,314	17.7%
Operating Expenditures	\$52,573	\$78,520	\$91,500	16.5%
<b>Total Court Administrator:</b>	<b>\$1,976,969</b>	<b>\$2,318,120</b>	<b>\$2,727,814</b>	<b>17.7%</b>
Court Administrator				
Salaries and Benefits	\$157,443	\$186,042	\$138,471	-25.6%
<b>Total Court Administrator:</b>	<b>\$157,443</b>	<b>\$186,042</b>	<b>\$138,471</b>	<b>-25.6%</b>
<b>Total Expenditures:</b>	<b>\$7,694,532</b>	<b>\$7,739,485</b>	<b>\$8,685,860</b>	<b>12.2%</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



- 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.

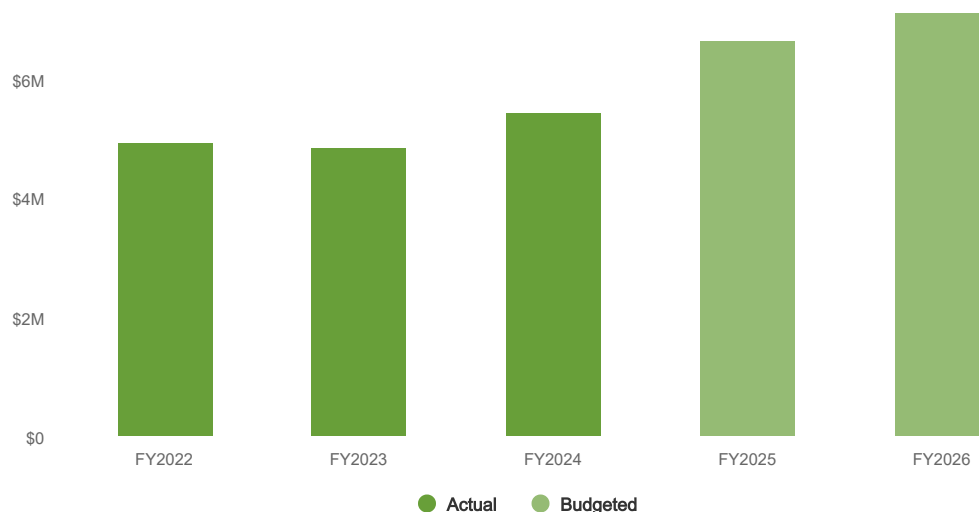
- Expenditures Summary

\$7,126,679

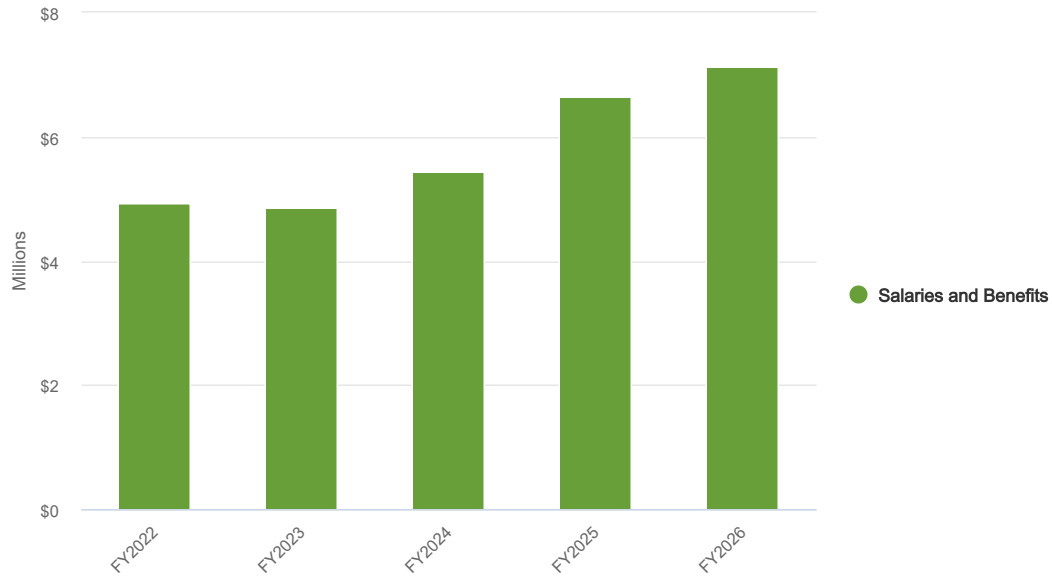
\$479,952 (7.22% vs. prior year)

Public Defender Proposed and Historical Budget vs. Actual

\$8M



- Expenditures by Expense Type  
Budgeted and Historical Expenditures by Expense Type



This chart will not display in your budget book.  
 Spreadsheet Breakdown [➤](#)

Name	FY2024 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Salaries and Benefits	\$5,433,828	\$6,411,756	\$6,646,727	\$7,126,679	7.2%
Total Expense Objects:	\$5,433,828	\$6,411,756	\$6,646,727	\$7,126,679	7.2%

- 
-

## Columbia Area Mental Health Center

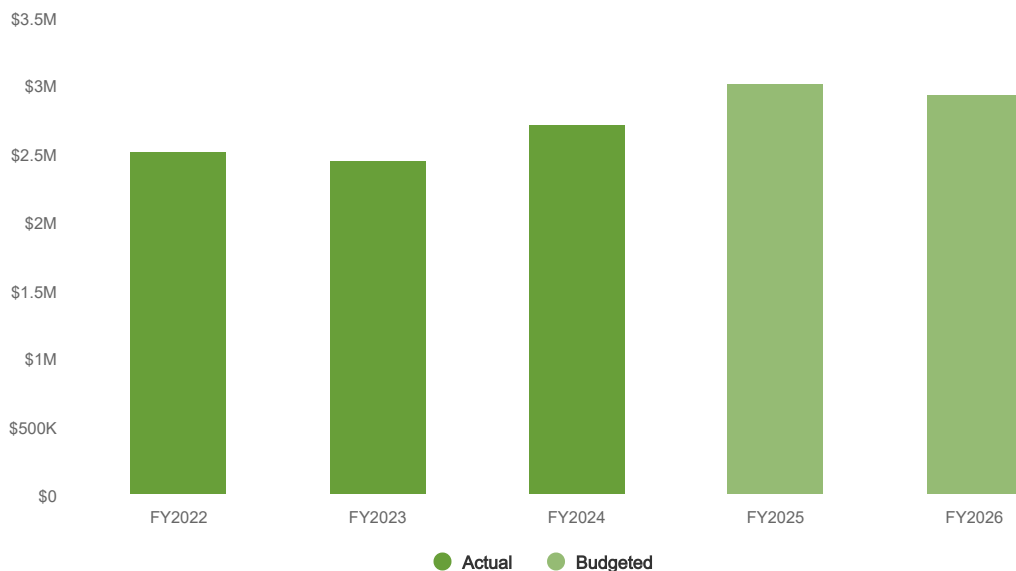
The Columbia Area Mental Health Center provides effective mental health services to the citizens of Richland and Fairfield Counties in response to public mandates and identified needs. Priority is given to adults with serious and persistent mental illness and to children and adolescents who are seriously 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

**\$2,941,200** **-\$76,723**  
(-2.54% vs. prior year)

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



# Midlands Technical College

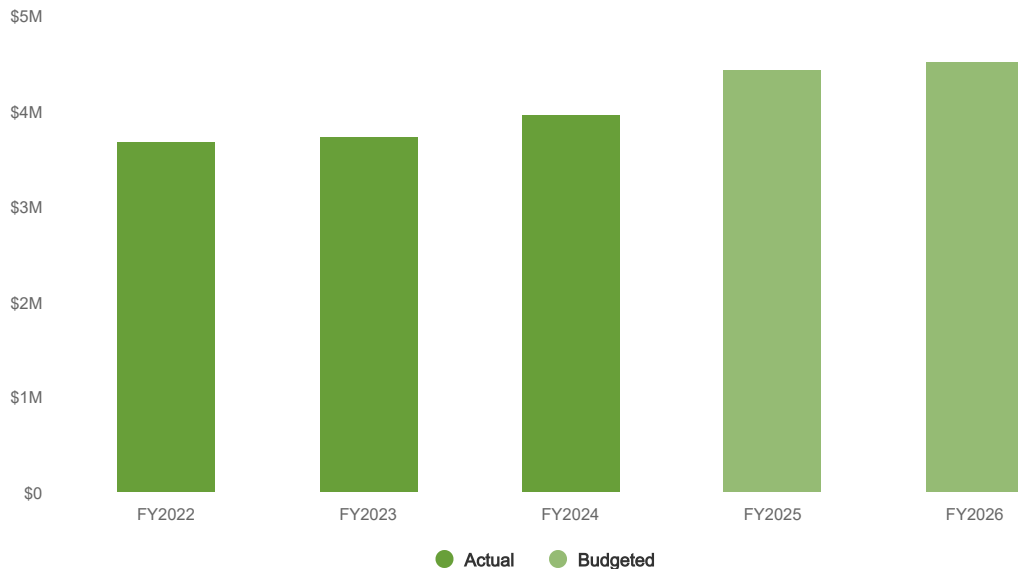
Midlands Technical College is a comprehensive, multi-campus, two-year public college serving the primary region of Richland, Lexington and Fairfield counties of South Carolina. College programs and services provide the community with accessible, affordable, quality education and training that prepares 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

**\$4,508,000** **\$80,323**  
(1.81% vs. prior year)

Midlands Technical College Proposed and Historical Budget vs. Actual



# Richland County Recreation Commission

Parks, open spaces, recreation programs and facilities are proven to create healthy communities, reduce crime, attract business, raise economic levels, increase real estate and property values, and encourage tourism.

The Richland County Recreation Commission was created by an act of the South Carolina legislature in 1960. The Commission's Mission and Vision are direct, yet very passionate about improving the quality of life of people and adding value to communities:

"Dedicated to Enriching lives and Connecting communities through diverse recreational opportunities"



## Overview

### Vision

To lead the nation in providing evidence-based recreational programming, safe and accessible facilities, and customer service excellence.

### Mission

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

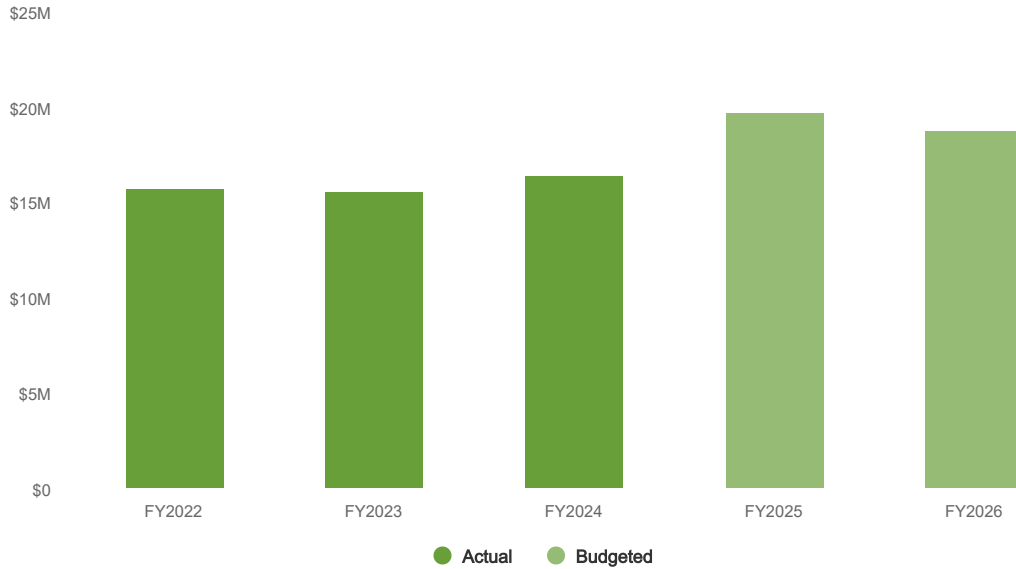
### Vision Description

- To be the model recreation agency in the state of South Carolina.
- To be a leader in innovative parks, recreation programming and green initiatives.
- To be a nationally recognized leader in self-sustaining state-of-the-art recreational programming.
- To be recognized as "making a significant difference" in the quality of life in Richland County.
- To be a recognized leader in the state for preventive health programs.
- To be a health conscious agency through recreation and sports.
- To be highly effective in our community wellness programming initiatives.
- To see marked increase in utilization because of new programs.
- To be a "model agency" with superb parks, facilities and recreational programs.
- To become an agency with a greater number of adaptive recreation and facility options.
- To work in cooperation and collaboration with elected officials and community leaders.
- To become totally self-sufficient.
- To be recognized by NRPA (Gold Medal Award) and maintain our CAPRA certification.
- To have a fully functioning Foundation that has name recognition, is self-sustaining, can enhance the needs of RCRC, conduct special events, concerts, assist in any funding shortfall from the County and has higher success rates in grant awards.

## Expenditures Summary

**\$18,812,400** **-\$931,000**  
(-4.72% vs. prior year)

Richland County Recreation Commission Proposed and Historical Budget vs. Actual



## 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.



# RICHLAND LIBRARY

access freely.®

### Overview

#### 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

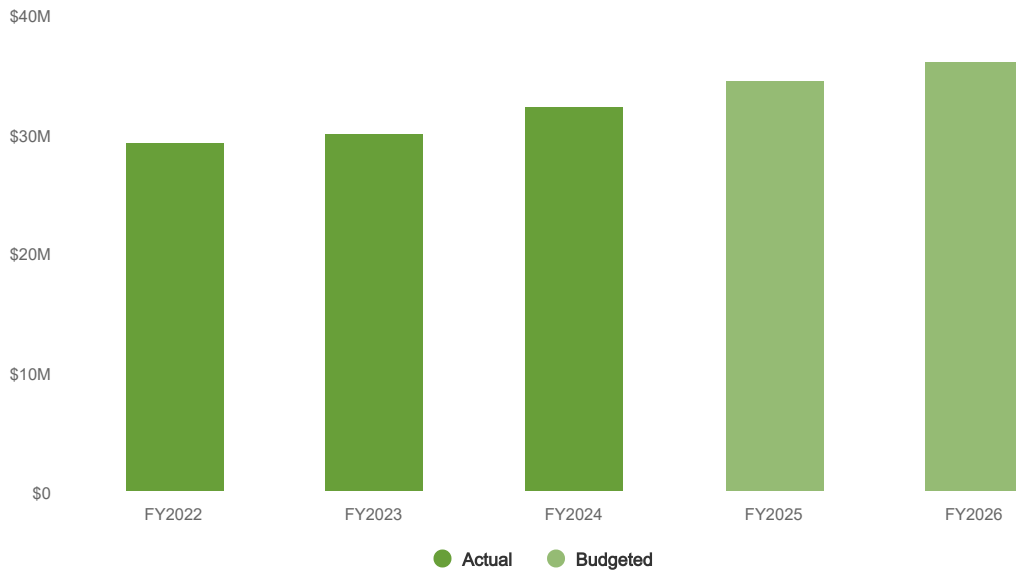
Recognized as one of South Carolina's 2020 Top Workplaces by Integrated Media Publishing, the library offers state-of-the-art technology, a variety of literary and cultural programs and 13 bustling facilities located throughout the county. Richland Library offers a truly customizable, modern library 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

**\$36,051,920** **\$1,546,555**  
(4.48% vs. prior year)

Richland County Library Proposed and Historical Budget vs. Actual



# Richland County School District One

We are Richland One, a leader in transforming lives through education, empowering all students to achieve their potential and dreams.



## Overview

### 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.

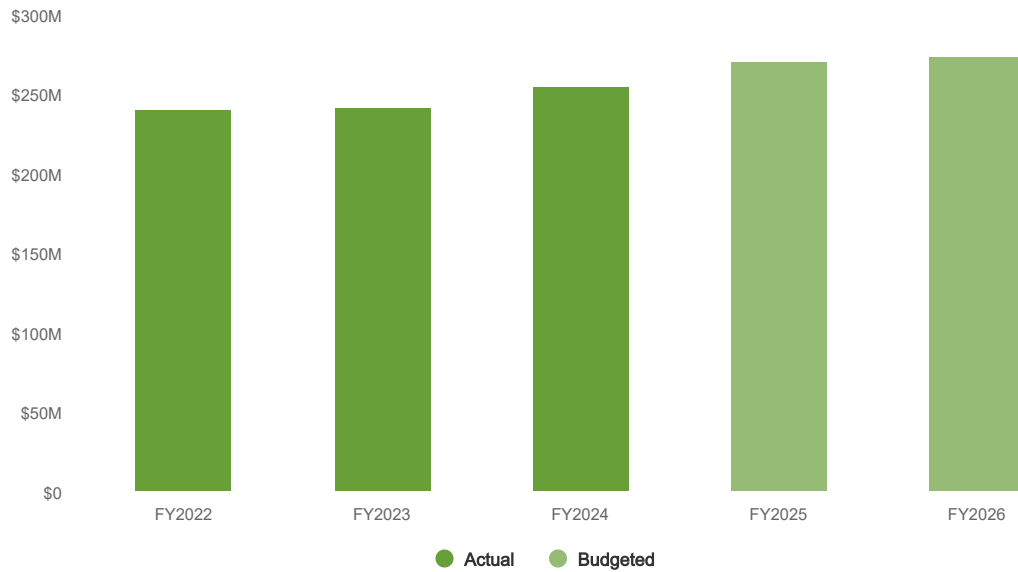
Building robots, observing surgical procedures, repairing diesel engines and flying simulated space missions are just a few of the unique educational experiences that we offer our students. We recognize that students learn in different ways and have different interests. We also understand that parents 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

**\$273,866,034** **\$2,937,523**  
(1.08% vs. prior year)

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



# Richland County School District Two

## Our Mission

In partnership with our community, we empower students to discover their potential and prepare for a successful future.

## Our Core Values

Belonging, Learning, Continuous Improvement and Joy



## Overview

### 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

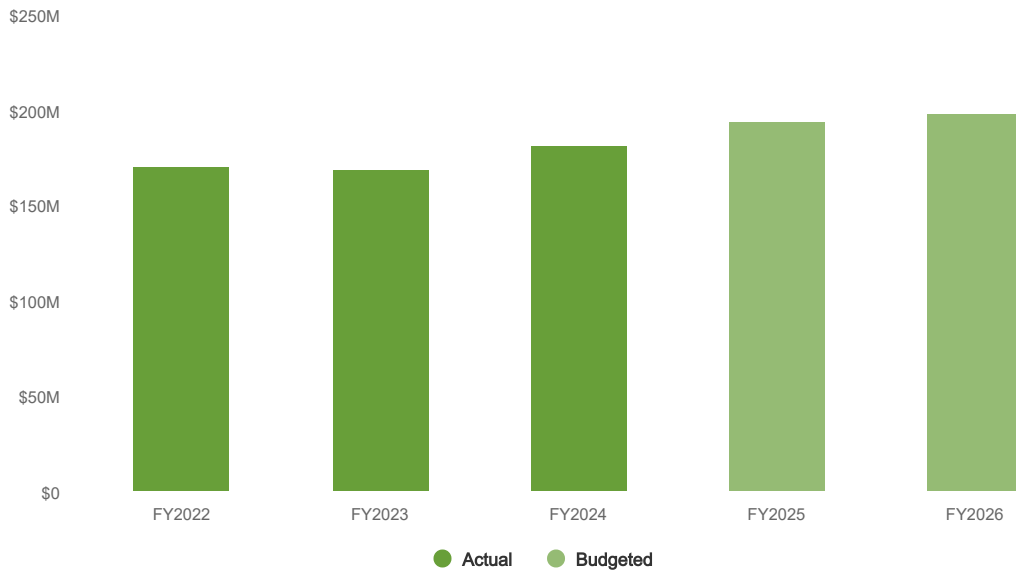
Richland School District Two is the largest school district in the Midlands area of South Carolina and one of the fastest-growing in the state. We serve more than 27,000 pre-K through 12th grade students in forty schools and centers: 20 elementary schools, seven middle schools, five high schools, four 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](#) and [1TWO1 initiative](#) are models for similar programs replicated across the country.

## Expenditures Summary

**\$197,863,633** **\$3,945,375**  
(2.03% vs. prior year)

### Richland County School District Two 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.



# Overview

## 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:

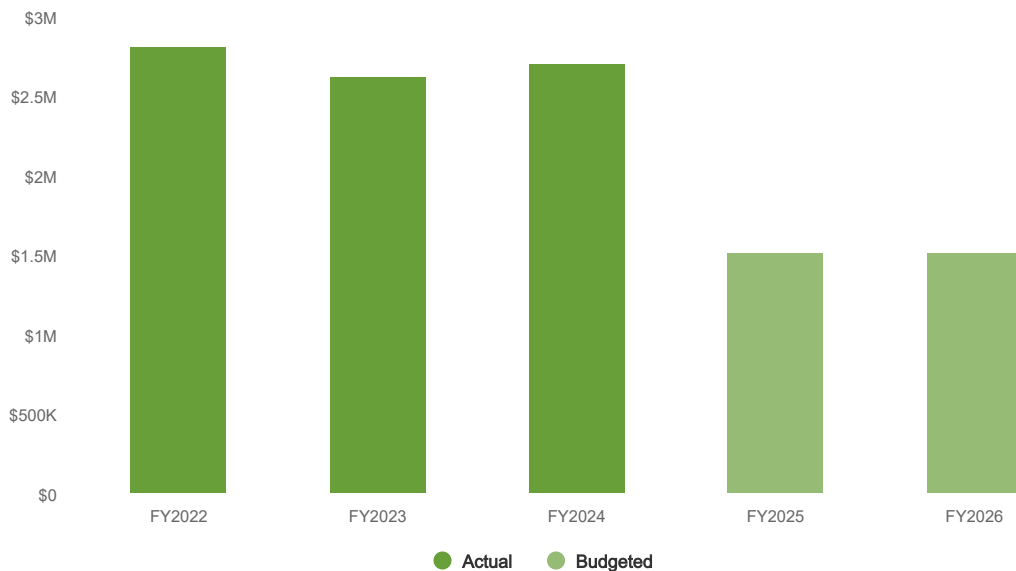
- Free Fridays for Richland and Lexington Counties
- Free admission for Richland and Lexington County school students
- Soldiers in uniform, military graduates and Veteran's Day admission program
- Those participating in Toucan Tuesdays food drive for Harvest Hope Food Bank
- Complimentary admission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

## Expenditures Summary

**\$1,522,400** **\$4,512**  
(0.30% vs. prior year)

### Riverbanks Zoo & Garden Proposed and Historical Budget vs. Actual





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# CAPITAL IMPROVEMENTS

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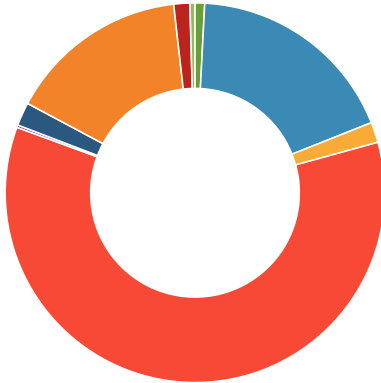
## Capital Improvements: One-year Plan

### Total Capital Requested

# \$36,403,399

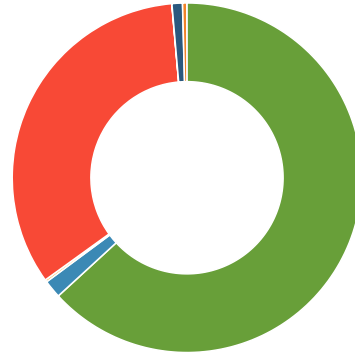
#### 16 Capital Improvement Projects

Total Funding Requested by Department



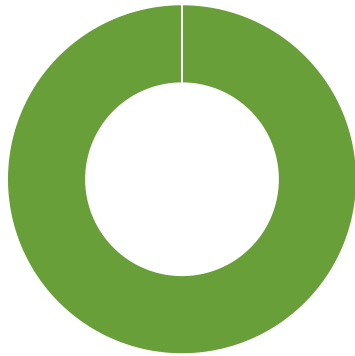
Coroner (1%)	\$300,000.00
Detention Center (18%)	\$6,611,754.68
Emergency Medical Services (2%)	\$630,000.00
Facility and Grounds Maintenance Division (60%)	\$21,800,000.00
Fire Services (0%)	\$75,000.00
Information Technology (2%)	\$726,000.00
Risk Management (15%)	\$5,610,644.00
Sheriff (1%)	\$500,000.00
Water Services (0%)	\$150,000.00
<b>TOTAL</b>	<b>\$36,403,398.68</b>

Total Funding Requested by Source



2023 Bond (63%)	\$23,000,000.00
ARPA (2%)	\$611,754.68
Fire Fund (0%)	\$75,000.00
General Fund (34%)	\$12,216,644.00
Hospitality / General Fund (0%)	\$2,000.00
Unfunded (1%)	\$350,000.00
Utilities Paygo (0%)	\$150,000.00
<b>TOTAL</b>	<b>\$36,405,398.68</b>

## Capital Costs Breakdown



● Capital Costs (100%)	\$36,403,398.68
● Operational Costs (0%)	\$2,000.00
<b>TOTAL</b>	<b>\$36,405,398.68</b>

## Cost Savings & Revenue Breakdown

There's no data for building chart

## Sheriff Requests

### Itemized Requests for 2026

<b>Sheriff's Building Waterproofing</b>	<b>\$500,000</b>
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The project is to excavate near the rear exterior wall that currently has water infiltration for evaluation and waterproofing of the wall and sealing of all penetrations at the Sheriff's Department. The project would require excavation,...

**Total: \$500,000**

## Detention Center Requests

### Itemized Requests for 2026

<b>ASGDC Lift Station</b>	<b>\$1,000,000</b>
---------------------------	--------------------

The project is to replace the failed sewer lift station at Alvin S. Glen Detention Center. The lift station is crucial to the Detention Center's day-to-day operations. Failure to replace the lift station could result in loss of sewer service to...

<b>ASGDC Roof, HVAC Chiller &amp; Air Handlers</b>	<b>\$5,000,000</b>
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ASGDC Roof, HVAC Chiller & Air Handlers

<b>ASGDC Safety Improvements - Cameras</b>	<b>\$611,755</b>
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ASGDC Safety Improvements - Cameras

**Total: \$6,611,755**

## Information Technology Requests

### Itemized Requests for 2026

#### Network Infrastructure Continuity

\$576,000

This is an ongoing infrastructure upgrade project to upgrade aging switching, firewalls, virtual computing equipment and backup/disaster recovery equipment. FY2026 will fund replacement switches and partial replacement of hyperconverged...

#### Ombudsman 311 Citizen Request Management software

\$150,000

Replacing our outdated, in-house OneStop system with a modern, cloud-based Citizen Request Management and FOIA platform is essential for improving public service delivery. The current system lacks critical features such as mobile responsiveness...

**Total: \$726,000**

## Emergency Medical Services Requests

### Itemized Requests for 2026

#### EMS HQ Chiller Replacement

\$350,000

Replace the Chillier Systems at EMS HQ

#### Stryker Stretches

\$280,000

REPLACE WORN OUT STRYKER STRETCHERS USED TO TRANSPORT PATIENTS (10X\$28,000.00)...

**Total: \$630,000**

## Water Services Requests

### Itemized Requests for 2026

#### Eastover WWTP - Maintenance Facility

\$150,000

Need a lab, office space, and maintenance facility for staff

**Total: \$150,000**

## Risk Management Requests

### Itemized Requests for 2026

#### Fleet Replacements

\$5,610,644

Enterprise Fleet Replacements

**Total: \$5,610,644**

## Fire Services Requests

### Itemized Requests for 2026

#### Fire Station renovations

\$75,000

Renovate Fire Stations throughout- including new ceilings, kitchen cabinets, paint/drywall, flooring, fixtures, etc.

**Total: \$75,000**



## Facility and Grounds Maintenance Division Requests

### Itemized Requests for 2026

<b>2020 Hampton St Improvements</b>	<b>\$2,300,000</b>
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Carpet, lighting, and painting improvements to administration building

<b>Columbia Place Upgrades &amp; Renovations</b>	<b>\$2,000,000</b>
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The project is to repair and replace a failed roof membrane at the Sears Building. The project will also include remediation of mold and mildew growth on the second floor along with demolition of the entire second floor for future...

<b>Family Service Center</b>	<b>\$17,000,000</b>
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2023 Bond

<b>Laurens Street Garage Rejuvenation</b>	<b>\$500,000</b>
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Phase 5 and 6 of the Rejuvenation process that includes installing Traffic Bearing Membrane and rejuvenating the exterior of the building

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**Total: \$21,800,000**

## Coroner Requests

### Itemized Requests for 2026

<b>Coroner - Office Roof Replacement</b>	<b>\$300,000</b>
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Project meets Strategic initiative 4.3 to Create Excellent Facilities. The project is to replace the roof membrane in order to prevent water infiltration and damage to the building.

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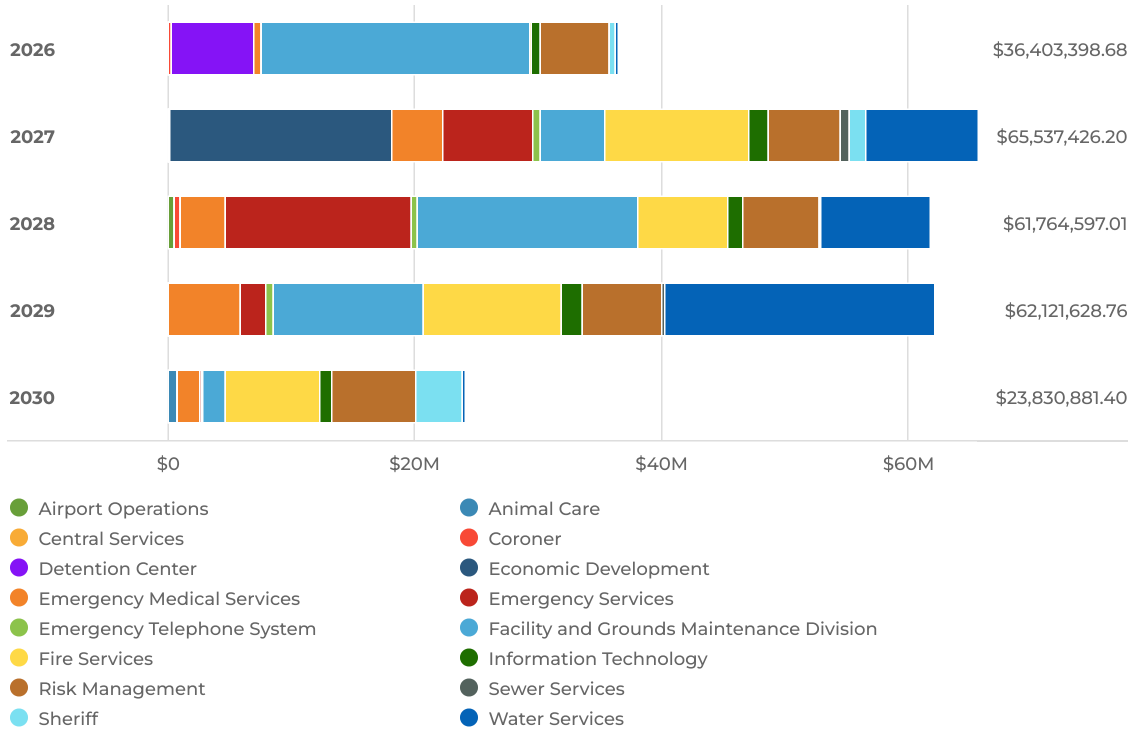
**Total: \$300,000**

# Capital Improvements: Multi-year Plan

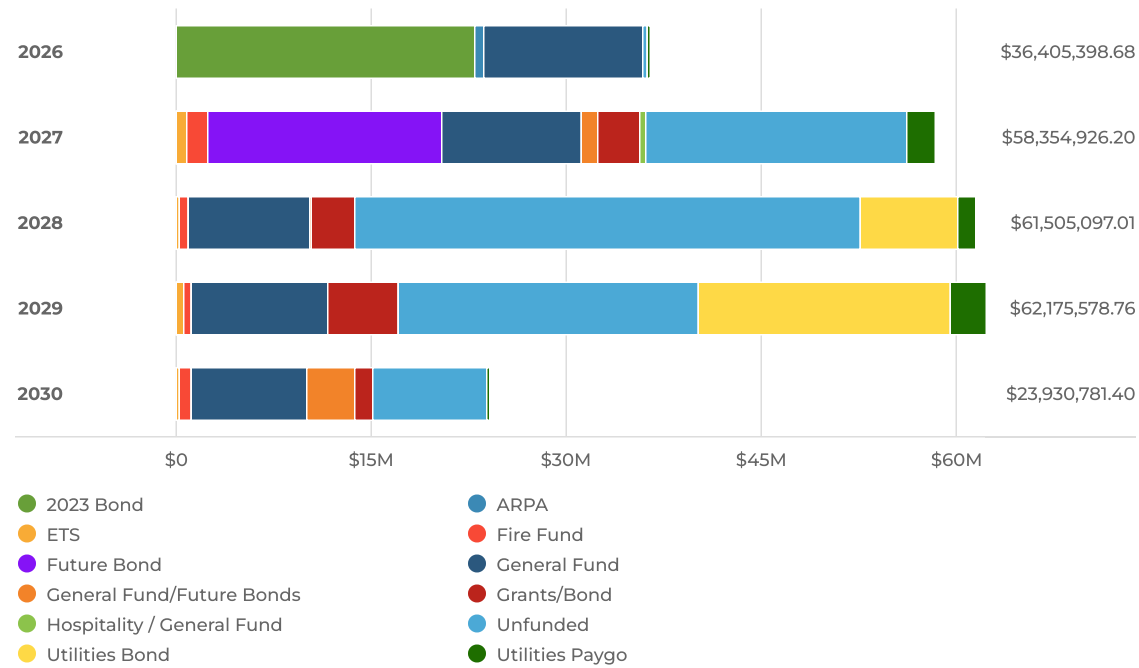
Total Capital Requested  
**\$249,657,932**

86 Capital Improvement Projects

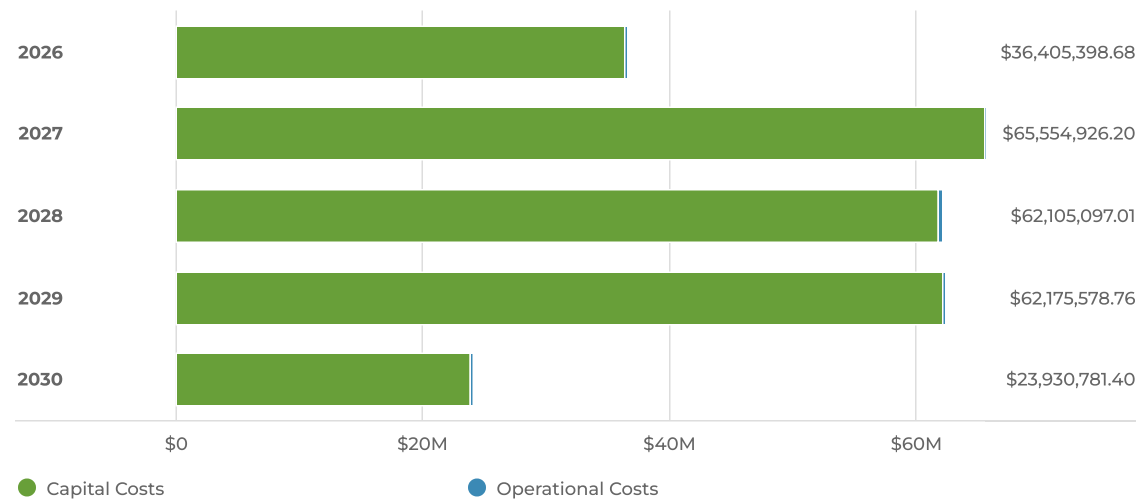
Total Funding Requested by Department



### Total Funding Requested by Source



### Capital Costs Breakdown



## Sheriff Requests

### Itemized Requests for 2026-2031

<b>Sheriff's Building Waterproofing</b>	<b>\$500,000</b>
The project is to excavate near the rear exterior wall that currently has water infiltration for evaluation and waterproofing of the wall and sealing of all penetrations at the Sheriff's Department. The project would require excavation,...	
<b>Sheriff's HQ Electrical Switchgear replacement</b>	<b>\$1,475,000</b>
To replace old and outdated electrical switchgear that no longer has replacement parts available, and where a failure could lead to an extended power outage for months.	
<b>Sheriff's HQ Elevator Upgrade</b>	<b>\$165,000</b>
Upgrade Original Elevator with New Door Operator, Entrance Protection Device, Modernization of the Operating System, and Car Overhaul/Renovation	
<b>Sheriff's HQ Generator Replacement</b>	<b>\$495,000</b>
Replace Existing Generator and transfer switch to allow the facility to fully function during a power outage	
<b>Sheriff's HQ Partial HVAC Replacement</b>	<b>\$1,750,000</b>
Replace Main Air Handler and Roof Top Units	
<b>Sheriff's HQ Roof Replacement</b>	<b>\$1,120,000</b>
Replace Sheriff's HQ Roof System	
<b>Sheriff's HQ- IT flooring replacement</b>	<b>\$87,000</b>
Replace the structurally failing elevated computer floor with a new system, due to the safety concerns of the current system	
<b>Sheriff's HQ- IT Server Room Leibert Unit upgrade</b>	<b>\$85,000</b>
Remove and replace IT server room Leibert HVAC unit with a larger unit to compensate for additional IT equipment	
<b>Total: \$5,677,000</b>	

## Detention Center Requests

### Itemized Requests for 2026-2031

<b>ASGDC Lift Station</b>	<b>\$1,000,000</b>
The project is to replace the failed sewer lift station at Alvin S. Glen Detention Center. The lift station is crucial to the Detention Center's day-to-day operations. Failure to replace the lift station could result in loss of sewer service to...	
<b>ASGDC Roof, HVAC Chiller &amp; Air Handlers</b>	<b>\$5,000,000</b>
ASGDC Roof, HVAC Chiller & Air Handlers	
<b>ASGDC Safety Improvements - Cameras</b>	<b>\$645,785</b>
ASGDC Safety Improvements - Cameras	
<b>Total: \$6,645,785</b>	





## Information Technology Requests

### Itemized Requests for 2026-2031

<b>Human Capital and Financial Management System</b>	<b>\$3,956,595</b>
Workday	
<b>Network Infrastructure Continuity</b>	<b>\$2,128,000</b>
This is an ongoing infrastructure upgrade project to upgrade aging switching, firewalls, virtual computing equipment and backup/disaster recovery equipment. FY2026 will fund replacement switches and partial replacement of hyperconverged...	
<b>Ombudsman 311 Citizen Request Management software</b>	<b>\$150,000</b>
Replacing our outdated, in-house OneStop system with a modern, cloud-based Citizen Request Management and FOIA platform is essential for improving public service delivery. The current system lacks critical features such as mobile responsiveness...	
<b>Total: \$6,234,595</b>	

## Emergency Medical Services Requests

### Itemized Requests for 2026-2031

<b>Ambulance Replacement</b>	<b>\$8,000,000</b>
REPLACE AMBULANCE VEHICLES OVER 5 YEARS OLD SERVING PUBLIC PATIENTS (20X\$200,000.00)...	
<b>CPR Machines</b>	<b>\$800,000</b>
REPLACE BROKEN CPR MACHINES USED BY EMT'S/PARAMEDICS (10X\$19,000.00)...	
<b>EKG Monitors/Defibrillators/Pacers</b>	<b>\$2,400,000</b>
REPLACE EKG MONITORS NO LONGER WORKING. EQUIPMENT NEEDED TO SAVE LIVES USED BY PARAMEDICS ON PATIENTS (10X\$40,000.00)...	
<b>EMS HQ Chiller Replacement</b>	<b>\$350,000</b>
Replace the Chillier Systems at EMS HQ	
<b>EMS HQ Generator upgrade &amp; Electrical Service Switchgear upgrade</b>	<b>\$550,000</b>
Replace Existing Generator and Upgrade Many Electrical Circuits Based on Use Demands of Equipment and Operations	
<b>Radio Replacement</b>	<b>\$2,200,000</b>
REPLACE OUTDATED MOBILE AND PORTABLE RADIO EQUIPMENT USED BY FIRST RESPONDERS (50X\$9,000.00)...	
<b>Stryker Stretches</b>	<b>\$1,680,000</b>
REPLACE WORN OUT STRYKER STRETCHERS USED TO TRANSPORT PATIENTS (10X\$28,000.00)...	
<b>Total: \$15,980,000</b>	

## Water Services Requests

### Itemized Requests for 2026-2031

<b>Bluff Road 16" Forcemain (Phase 2b3)</b>	<b>\$13,860,000</b>
New 16" FM from Cabin Creek PS to Existing 16" FM at Gadsden	
<b>Cabin Branch Pump Station (Phase 2b2)</b>	<b>\$1,100,000</b>
New Regional Pump Station at Cabin Creek and Bluff Road	
<b>Eastover WWTP - Maintenance Facility</b>	<b>\$150,000</b>
Need a lab, office space, and maintenance facility for staff	
<b>New 10" Forcemain</b>	<b>\$750,000</b>
10" FM from Rabbit Run to Garners Ferry	
<b>New 12" Forcemain</b>	<b>\$15,750,000</b>
New Forcemain from Portrait Hill to Hollingshed PS	
<b>New Gravity Sewer Line on Cabin Creek</b>	<b>\$750,000</b>
Cabin Branch Gravity Sewer Outfall	
<b>New Gravity Sewer Line on Myers Creek</b>	<b>\$7,500,000</b>
Myers Creek Gravity Sewer Outfall	
<b>Total: \$39,860,000</b>	

## Risk Management Requests

### Itemized Requests for 2026-2031

<b>Fleet Replacements</b>	<b>\$31,002,350</b>
Enterprise Fleet Replacements	
<b>Total: \$31,002,350</b>	

## Sewer Services Requests

### Itemized Requests for 2026-2031

<b>Cedar Creek Mobile Home Park Sewer Service</b>	<b>\$210,000</b>
New PS and FM to Serve Cedar Creek Mobile Home Park	
<b>Greenlake Collection System Rehab</b>	<b>\$200,000</b>
This system is aging and needs to be evaluated for rehab	
<b>Sewer Improvements</b>	<b>\$500,000</b>
General sewer system improvements	
<b>Total: \$910,000</b>	



## Emergency Telephone System Requests

### Itemized Requests for 2026-2031

<b>911 Recorders</b>	<b>\$800,000</b>
TO ENSURE RELIABILITY IN SECURING DATA. RECORDING SYSTEMS REQUIRED BY STATE LAW GOALS 6.3,...	
<b>Replace Consolettes</b>	<b>\$300,000</b>
REPLACING WORN OUT CONSOLETES IN THE CURRENT 911 CENTER. USED TO BROADCAST RADIO TRAFFIC FOR/TO FIRST RESPONDERS (30X\$10,000.00)...	
<b>Replace Servers in 911 Center</b>	<b>\$700,000</b>
REPLACING SERVERS IN THE 911 CENTER TO BE USED BY 911 TELECOMMUNICATORS (30X\$10,000.00)...	
<b>Total: \$1,800,000</b>	

## Fire Services Requests

### Itemized Requests for 2026-2031

<b>Brush Trucks</b>	<b>\$4,000,000</b>
REPLACE BRUSH TRUCKS OVER TEN YEARS OLD. FIREFIGHTERS WILL USE BRUSH TRUCKS TO RESPOND TO WILDLAND FIRES. (5X\$200,000.00) \$1,000,000.00	
<b>Fire Radio Replacement</b>	<b>\$2,900,000</b>
REPLACE OUTDATED MOBILE AND PORTABLE RADIO EQUIPMENT USED BY FIRST RESPONDERS (100X\$9,000.00)...	
<b>Fire Station renovations</b>	<b>\$320,000</b>
Renovate Fire Stations throughout- including new ceilings, kitchen cabinets, paint/drywall, flooring, fixtures, etc.	
<b>Fire Station Roof Repairs/Replacements</b>	<b>\$110,000</b>
Replace Current Roof Systems at Multiple Fire Stations Where Maintenance Continues to Increase Due to Leaks	
<b>Ladder Trucks</b>	<b>\$7,800,000</b>
REPLACE OLD LADDER TRUCKS OVER 10 YEARS OLD. FIREFIGHTERS WILL USE THE LADDER TRUCKS TO RESPOND TO FIRE/RESCUE CALLS (\$3,800,000.00)	
<b>Logistical Storage Building</b>	<b>\$300,000</b>
CONSTRUCT METAL BUILDING TO STORE FIRE EQUIPMENT AND PARTS AT PUBLIC WORKS ON POWELL ROAD \$300,000.00	
<b>Pumpers</b>	<b>\$22,400,000</b>
REPLACE FIRE PUMPERS OVER 10 YEARS OLD. FIREFIGHTERS WILL USE THE PUMPERS TO RESPOND TO FIRE/RESCUE CALLS (4X\$1,400,000.00) \$5,600,000.00	
<b>Total: \$37,830,000</b>	



## Emergency Services Requests

### Itemized Requests for 2026-2031

<b>Emergency Operations Center</b>	<b>\$24,252,203</b>
<hr/>	
BUILD A NEW EOC AND SUPPORTING BUILDINGS -...	
<b>EOC Equipment</b>	<b>\$440,000</b>
<hr/>	
UPDATE RADIOS AND ELECTRONICS IN EOC (10X\$8,000.00) = \$80,000.00 SERVING EOC WORKERS...	
<hr/>	
<b>Total: \$24,692,203</b>	

## Economic Development Requests

### Itemized Requests for 2026-2031

<b>Land Purchase</b>	<b>\$18,000,000</b>
<hr/>	
Confidential land purchase. Land is under option with the option expiring in February 2027. Budget discussions are ongoing. As with other large land purchases, the possibility and feasibility of a bond may need to be discussed.	
<hr/>	
<b>Total: \$18,000,000</b>	

# Facility and Grounds Maintenance Division Requests

## Itemized Requests for 2026-2031

<b>2020 Hampton St Improvements</b>	<b>\$2,300,000</b>
Carpet, lighting, and painting improvements to administration building	
<b>400 Powell Road compound asphalt and parking areas redesign</b>	<b>\$9,300,000</b>
The asphalt areas of the 400 Powell Rd. compound will be sealed and the parking areas will be reconfigured and painted to allow for additional spots.	
<b>400 Powell Road Electrical/Generator Upgrades</b>	<b>\$250,000</b>
Replace Existing Generator and Update Many Electrical Circuits Based on Usage Demands and Increased facility Space	
<b>Above ground fuel tank replacement</b>	<b>\$520,000</b>
Remove existing above-ground tanks and replace them with code-compliant double wall tanks	
<b>Admin &amp; Health building Electrical service breaker upgrade</b>	<b>\$120,000</b>
To replace and test the 1,600 amp electrical service breaker in the existing switchgear in each building.	
<b>Administration Building Electrical/Generator Upgrade</b>	<b>\$795,000</b>
Replace Existing Generator and Upgrade Many Electrical Circuits Based on Use Demands of Equipment and Operations	
<b>Administration/Health Complex Brick Waterproofing</b>	<b>\$475,000</b>
Coat the porous exterior brick with a clear waterproofing material to prevent precipitation infiltration leading to water damage and potential mold outbreak	
<b>Administration/Health Complex Building Front and Common Area Renovation</b>	<b>\$8,800,000</b>
Renovate the front entrance facade and the common area. Remodel the common area bathrooms to meet ADA requirements	
<b>Administration/Health resealing windows and exterior walls</b>	<b>\$700,000</b>
Administration/Health resealing windows and exterior walls	
<b>Blythewood Public Safety- roof replacement</b>	<b>\$430,000</b>
Install a new 30 year TOP roof on the facility due to the extensive leaks in the existing roof	
<b>Central Garage Waste Oil Heating System</b>	<b>\$65,000</b>
We will use waste oil collected from PM and Maintenance services to fuel the heating system for the shop areas of the Central Garage facility.	
<b>Columbia Place Upgrades &amp; Renovations</b>	<b>\$2,000,000</b>
The project is to repair and replace a failed roof membrane at the Sears Building. The project will also include remediation of mold and mildew growth on the second floor along with demolition of the entire second floor for future...	
<b>DSS Parking lot resurfacing</b>	<b>\$1,475,000</b>
Remove and replace the asphalt parking lot	
<b>DSS warehouse upfit</b>	<b>\$3,600,000</b>
Upfit warehouse space to office space	
<b>Dutch Fork Magistrate Roof Replacement</b>	<b>\$550,000</b>
Replace Current Roof System	
<b>Family Service Center</b>	<b>\$17,000,000</b>
2023 Bond	



<b>Health Building Electrical/Generator Upgrade</b>	<b>\$795,000</b>
Replace Existing Generator and Upgrade Many Electrical Circuits Based on Use Demands of Equipment and Operations	
<b>Install Carport and Vehicle Lift to install tires on vehicles</b>	<b>\$95,000</b>
Install a Carport and Vehicle Lift to improve the safety of installing tires on vehicles	
<b>Installation of an automatic gate and driveway to the Central Garage facility at the 400 Powell Rd compound</b>	<b>\$145,000</b>
An additional automatic gate and drive to the Garage facility will provide easier access to the facility for maintenance and repair services and better traffic control in the compound, enhancing safety.	
<b>Judicial Center - Waterproof coating on limestone &amp; caulk joints</b>	<b>\$650,000</b>
Apply waterproofing coating to the exterior limestone and recaulk the exterior of the building	
<b>Judicial Center ADA Total Facility Compliance</b>	<b>\$1,085,000</b>
Completely Renovate all Courtrooms to Current ADA Standards	
<b>Judicial Center Courtyard Roof installation</b>	<b>\$430,000</b>
Install a roof structure over the 4th floor courtyards to remove the infiltration of stormwater.	
<b>Judicial Center Exterior Tile Replacement</b>	<b>\$850,000</b>
Replace all Existing Exterior Brick Tile Pavers	
<b>Judicial Center Lighting upgrade</b>	<b>\$400,000</b>
Upgrade the current high bay lighting on G1, G2, G3 to LED and the 4th floor lighting	
<b>Judicial Center Roof Top HVAC unit replacement</b>	<b>\$250,000</b>
Replace the individual rooftop units that service additional areas	
<b>Laurens Street Garage Rejuvenation</b>	<b>\$500,000</b>
Phase 5 and 6 of the Rejuvenation process that includes installing Traffic Bearing Membrane and rejuvenating the exterior of the building	
<b>Pave the Parking lot at the Rosewood Boat Landing</b>	<b>\$695,000</b>
Initial funding to install an oil/water separator, a storm water system, and to repave the existing parking lot	
<b>Pineview Public Safety Roof Replacement</b>	<b>\$1,375,000</b>
Replace Entire Roof System	
<b>Pineview Public Safety- HVAC replacement</b>	<b>\$245,000</b>
Replace seven 5 ton HVAC units, plus one additional dedicated HVAC unit for the IT server room	
<b>Provide Forklift for Vehicle Maintenance Shop</b>	<b>\$65,000</b>
Provide a dedicated Forklift for the Vehicle Maintenance Shop	
<b>Provide Tire Mounting and Balancing equipment for Vehicle Maintenance Shop</b>	<b>\$50,000</b>
Provide Tire Mounting and Balancing equipment for the Vehicle Maintenance Shop	
<b>Repave the Dutch Fork Magistrate parking lot</b>	<b>\$735,000</b>
Remove and pave the side and rear parking lot at the Dutch Fork Magistrate Office	
<b>Roof Replacements at: 400 Powell Road Multiple Buildings, Ballentine Public works building, and Eastover Public works building.</b>	<b>\$1,500,000</b>
Replace Existing Roof to Prevent Damage from Water Intrusion	
<b>Security &amp; Monitoring Systems for Remote County Assets</b>	<b>\$264,000</b>
Install electronic key access systems and cameras at remote Richland County Sites as part of a multi-year funded project for monitoring remote County assets. The reoccurring costs are for yearly service fees.	



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**Township water infiltration mitigation****\$380,000**

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Remove concrete and soil to allow the waterproofing of the east basement wall, and to install a drainage system to prevent future water infiltration

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**Total: \$58,889,000**

## Airport Operations Requests

### Itemized Requests for 2026-2031

---

**Fix Owens Field Corporate Hanger Door****\$500,000**

---

Reinforce the structural steel to better carry the load of the corporate hanger door

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**Total: \$500,000**

## Coroner Requests

### Itemized Requests for 2026-2031

---

**Coroner - Office Roof Replacement****\$300,000**

---

Project meets Strategic initiative 4.3 to Create Excellent Facilities. The project is to replace the roof membrane in order to prevent water infiltration and damage to the building.

---

**Coroner- repave parking lot****\$512,000**

---

Remove and replace the existing asphalt paving

---

**Total: \$812,000**

## Animal Care Requests

### Itemized Requests for 2026-2031

---

**Vector Control New Lab Facility****\$750,000**

---

Construct New Lab for Handling Equipment and Materials more Safely

---

**Total: \$750,000**

## Central Services Requests

### Itemized Requests for 2026-2031

---

**Central services mailing equipment replacement****\$75,000**

---

Central services mailing equipment replacement

---

**Total: \$75,000**

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# DEBT

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## Government-Wide Debt Overview

As the capital needs of Richland County have expanded, diverse financing models have been implemented to address these requirements while safeguarding the County's financial stability. These models include utilizing operating funds through the County's capital millage levy and issuing bonds to fund capital projects. Bonds have been instrumental in financing general-purpose infrastructure, revenue generating infrastructure and utility infrastructure.

The Richland County Treasurer administers debt for the County and several millage agencies including Richland County Recreation Commission, Riverbanks Zoo, Richland County School District One, Richland County School District Two and East Richland Public Service District.

As of July 1, 2024, Richland County's outstanding principal bond debt totaled \$319,280,000, which excludes debt owed by the millage agencies. The largest portion of this debt is attributed to general obligation debt (\$264,460,000), which is governed by South Carolina's 8% general obligation debt limit. The County's general obligation debt is rated AAA by Standard & Poors and AAA by Moody's, which is the highest rating assigned by the rating agencies. This rating indicates the highest creditworthiness and lowest risk of default on the bonds.

### General Obligation Legal Debt Margin

	FY2021	FY2022	FY2023	FY2024	FY2025*
Assessed Value	1,795,111,528	1,820,832,806	1,888,461,770	1,945,115,623	2,206,229,690
Debt limit-8% of assessed value	143,608,922	145,666,624	151,076,942	155,609,250	176,498,375
Total bonded debt	93,600,000	121,240,000	104,845,000	154,355,000	200,050,000
Less: excluded debt Issued only for particular geographical section	(46,985,000)	(44,560,000)	(41,235,000)	(38,155,000)	(93,810,000)
Total amount of debt applicable to debt limit	46,615,000	76,680,000	63,610,000	116,200,000	106,240,000
Legal debt margin	96,993,922	68,986,624	87,466,942	39,409,250	70,258,375
Percentage of Legal Debt Limit	32.5%	52.6%	42.1%	74.7%	60.2%

\*Projected as of date of publication

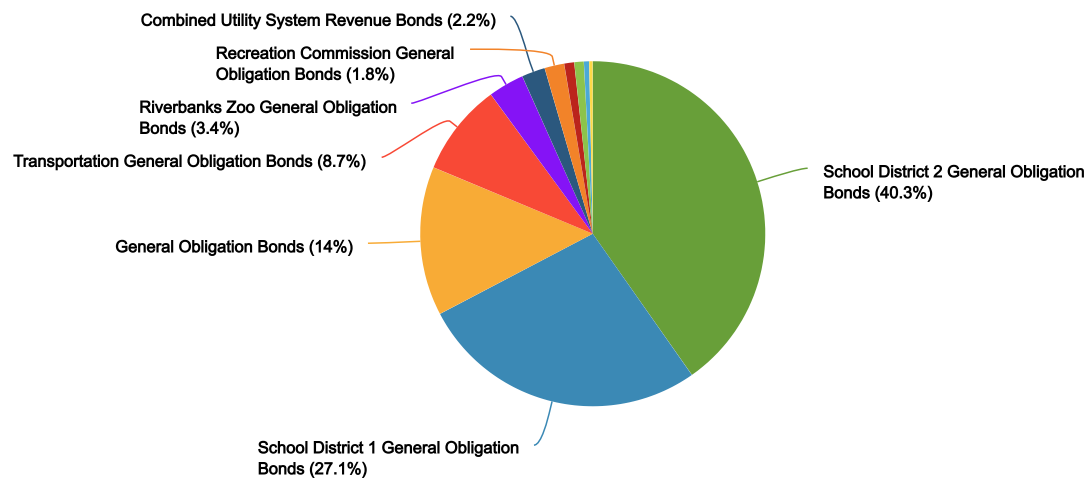
## Debt Snapshot



# \$166,816,847

-\$21,114,065 (-11.24% vs. 2025 year)

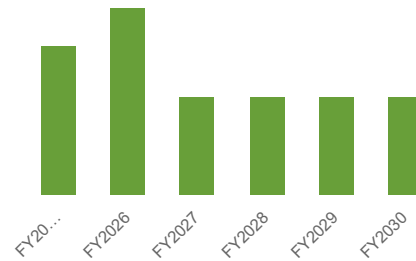
### Debt by Type



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Debt</b>	—	—	—	—	—
General Obligation Bonds	\$23,322,452	\$12,372,981	\$12,380,631	\$12,377,931	\$12,382,156
Installment Purchase Revenue Bonds	\$1,586,381	\$1,590,457	\$1,587,690	\$1,588,512	\$1,588,195
Fire Service General Obligation Bonds	\$546,450	\$547,100	\$552,700	\$549,700	\$546,100
Hospitality Tax Revenue Bonds	\$1,488,350	\$0	\$0	\$0	\$0
Transportation General Obligation Bonds	\$14,435,500	\$14,437,000	\$14,432,250	\$0	\$0
East Richland Sewer District SRF Loans	\$806,820	\$596,240	\$596,240	\$596,240	\$596,240
Recreation Commission General Obligation Bonds	\$3,064,930	\$3,077,211	\$3,093,206	\$3,105,820	\$3,128,089
Riverbanks Zoo General Obligation Bonds	\$5,596,729	\$5,626,989	\$5,646,016	\$5,673,935	\$5,760,354
School District 1 General Obligation Bonds	\$45,126,122	\$44,668,346	\$38,684,074	\$38,853,001	\$24,431,298
School District 2 General Obligation Bonds	\$67,164,352	\$65,214,297	\$91,895,363	\$43,871,224	\$40,670,892
Combined Utility System Revenue Bonds	\$3,678,763	\$3,681,263	\$3,680,563	\$3,675,313	\$3,685,463
<b>Total Debt:</b>	<b>\$166,816,847</b>	<b>\$151,811,883</b>	<b>\$172,548,734</b>	<b>\$110,291,676</b>	<b>\$92,788,787</b>

## General Obligation Bonds

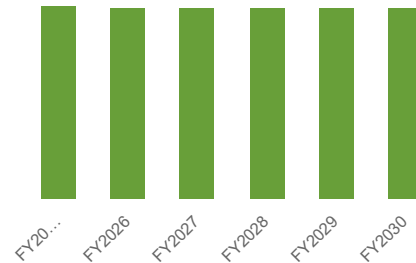
General obligation bonds are backed by the full faith and credit of the County. These bonds are non-taxable bonds issued for general purpose capital projects county-wide. The county issued \$71 million in FY2024 to fund a new Family Services Center, reconstruct the Voter Registration & Elections Office and major renovations at Alvin S. Glenn Detention Center.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>General Obligation Bonds</b>	—	—	—	—	—
Principal	\$16,165,946	\$7,465,000	\$7,805,000	\$8,150,000	\$8,490,000
Interest and Fiscal Changes	\$7,156,506	\$4,907,981	\$4,575,631	\$4,227,931	\$3,892,156
<b>Total General Obligation Bonds:</b>	<b>\$23,322,452</b>	<b>\$12,372,981</b>	<b>\$12,380,631</b>	<b>\$12,377,931</b>	<b>\$12,382,156</b>

## Installment Purchase Revenue Bonds

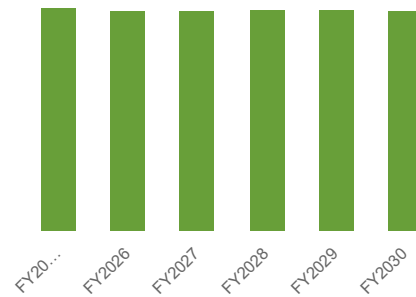
Richland County has one installment purchase revenue bond outstanding which was issued in FY2020 for the Blythewood Business Park. Richland Facilities Corporation issued the bonds to develop a Class A, mega-commercial and industrial park along Interstate 77.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Installment Purchase Revenue Bonds</b>	—	—	—	—	—
Principal	\$840,000	\$865,000	\$885,000	\$910,000	\$935,000
Interest and Fiscal Changes	\$746,381	\$725,457	\$702,690	\$678,512	\$653,195
<b>Total Installment Purchase Revenue Bonds:</b>	<b>\$1,586,381</b>	<b>\$1,590,457</b>	<b>\$1,587,690</b>	<b>\$1,588,512</b>	<b>\$1,588,195</b>

## Fire Service General Obligation Bonds

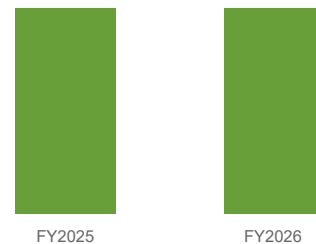
The fire protection bonds were issued as general obligation bonds in 2020 but are separated out because they are specifically for the construction of three additional fire stations and a new ladder truck. While these bonds are backed by the full faith and credit of the County, the debt service will be paid by the additional millage collected in the unincorporated areas of the County.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Fire Service General Obligation Bonds</b>	—	—	—	—	—
Principal	\$435,000	\$440,000	\$450,000	\$465,000	\$480,000
Interest and Fiscal Changes	\$111,450	\$107,100	\$102,700	\$84,700	\$66,100
<b>Total Fire Service General Obligation Bonds:</b>	<b>\$546,450</b>	<b>\$547,100</b>	<b>\$552,700</b>	<b>\$549,700</b>	<b>\$546,100</b>

## Hospitality Tax Revenue Bonds

Hospitality tax revenue bonds are secured by the pledge of hospitality tax collections from the 2% local tax on prepared food and beverages within the unincorporated areas of Richland County. The outstanding bond was issued to fund the renovations of the Township Auditorium, an indoor event venue. The bonds will be mature in fiscal year 2026.



Financial Summary	FY2026
<b>Hospitality Tax Revenue Bonds</b>	—
Principal	\$1,445,000
Interest and Fiscal Changes	\$43,350
<b>Total Hospitality Tax Revenue Bonds:</b>	<b>\$1,488,350</b>

## Transportation General Obligation Bonds

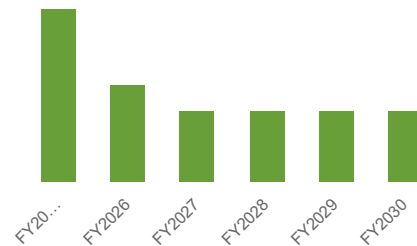
The transportation general obligation bonds are funded by the 1% sales tax approved by voters in 2012 to fund transportation capital projects throughout the County.



Financial Summary	FY2026	FY2027	FY2028
Transportation General Obligation Bonds	—	—	—
Principal	\$12,470,000	\$13,095,000	\$13,745,000
Interest and Fiscal Changes	\$1,965,500	\$1,342,000	\$687,250
<b>Total Transportation General Obligation Bonds:</b>	<b>\$14,435,500</b>	<b>\$14,437,000</b>	<b>\$14,432,250</b>

## East Richland Sewer District SRF Loans

East Richland Public Service District has 2 outstanding state revolving fund loans for clean water capital projects. The state revolving fund is a low interest loan program for drinking water and clean water projects in SC. The loans are repaid by a millage levied by the public service district and collected by the Richland County Treasurer.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
East Richland Sewer District SRF Loans	—	—	—	—	—
Principal	\$696,887	\$496,814	\$506,321	\$516,010	\$525,884
Interest and Fiscal Changes	\$109,933	\$99,426	\$89,919	\$80,230	\$70,356
<b>Total East Richland Sewer District SRF Loans:</b>	<b>\$806,820</b>	<b>\$596,240</b>	<b>\$596,240</b>	<b>\$596,240</b>	<b>\$596,240</b>

## Recreation Commission General Obligation Bonds

The recreation commission issues general obligation bonds to assist with large, multi-year park projects throughout the County.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
Recreation Commission General Obligation Bonds	—	—	—	—	—
Principal	\$2,667,000	\$2,732,000	\$2,802,000	\$2,870,000	\$2,949,000
Interest and Fiscal Changes	\$397,930	\$345,211	\$291,206	\$235,820	\$179,089
<b>Total Recreation Commission General Obligation Bonds:</b>	<b>\$3,064,930</b>	<b>\$3,077,211</b>	<b>\$3,093,206</b>	<b>\$3,105,820</b>	<b>\$3,128,089</b>

## Riverbanks Zoo General Obligation Bonds

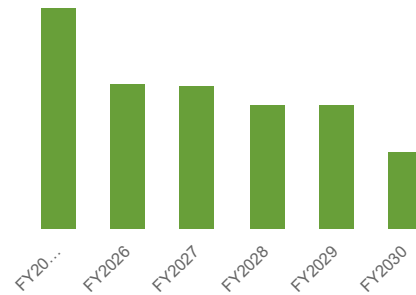
The Riverbanks Zoo recently announced an expansion of the park funded by general obligation bonds. The \$80M expansion will require a tax increase to fund the debt service payments. Richland County Council approved final reading of the bonds on December 12, 2023.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
Riverbanks Zoo General Obligation Bonds	—	—	—	—	—
Principal	\$3,504,000	\$3,634,000	\$3,757,000	\$3,893,000	\$4,092,000
Interest and Fiscal Changes	\$2,092,729	\$1,992,989	\$1,889,016	\$1,780,935	\$1,668,354
<b>Total Riverbanks Zoo General Obligation Bonds:</b>	<b>\$5,596,729</b>	<b>\$5,626,989</b>	<b>\$5,646,016</b>	<b>\$5,673,935</b>	<b>\$5,760,354</b>

## School District 1 General Obligation Bonds

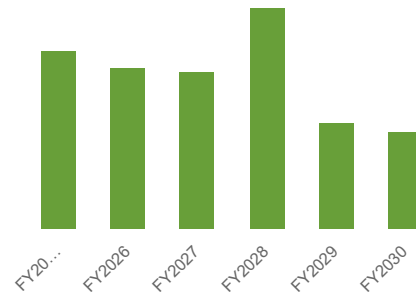
School District One issues short term and long term debt to fund capital improvements on the various school facilities throughout the District. The school district is limited to the 8% debt limit on total assessed values similar to the County.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>School District 1 General Obligation Bonds</b>	—	—	—	—	—
Principal	\$39,920,000	\$40,640,000	\$35,720,000	\$36,725,000	\$23,195,000
Interest and Fiscal Changes	\$5,206,122	\$4,028,346	\$2,964,074	\$2,128,001	\$1,236,298
<b>Total School District 1 General Obligation Bonds:</b>	<b>\$45,126,122</b>	<b>\$44,668,346</b>	<b>\$38,684,074</b>	<b>\$38,853,001</b>	<b>\$24,431,298</b>

## School District 2 General Obligation Bonds

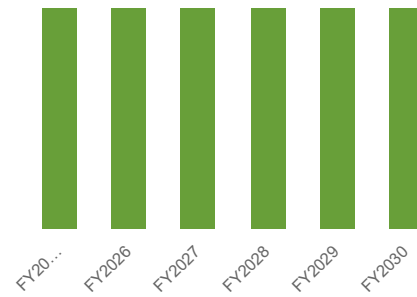
School District Two issues short term and long term debt to fund capital improvements on the various school facilities throughout the District. The school district is limited to the 8% debt limit on total assessed values similar to the County.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
<b>School District 2 General Obligation Bonds</b>	—	—	—	—	—
Principal	\$46,723,000	\$46,971,000	\$76,904,000	\$31,497,000	\$29,697,000
Interest and Fiscal Changes	\$20,441,352	\$18,243,297	\$14,991,363	\$12,374,224	\$10,973,892
<b>Total School District 2 General Obligation Bonds:</b>	<b>\$67,164,352</b>	<b>\$65,214,297</b>	<b>\$91,895,363</b>	<b>\$43,871,224</b>	<b>\$40,670,892</b>

## Combined Utility System Revenue Bonds

The County issues revenue bonds backed by the water and sewer revenues charged for the utility system to fund large multi-year capital projects. The last revenue bonds were issued in 2020.



Financial Summary	FY2026	FY2027	FY2028	FY2029	FY2030
Combined Utility System Revenue Bonds	—	—	—	—	—
Principal	\$1,920,000	\$2,005,000	\$2,100,000	\$2,195,000	\$2,310,000
Interest and Fiscal Changes	\$1,758,763	\$1,676,263	\$1,580,563	\$1,480,313	\$1,375,463
<b>Total Combined Utility System Revenue Bonds:</b>	<b>\$3,678,763</b>	<b>\$3,681,263</b>	<b>\$3,680,563</b>	<b>\$3,675,313</b>	<b>\$3,685,463</b>



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# APPENDIX

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# 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 C1 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.