



Council Budget Workshop I

General Fund and Special Revenue Funds Recommendations

April 15, 2021



Budgeting Best Practices

- **A budget that may fit the statutory definition of a "balanced budget" may not, in fact, be financially sustainable.** A budget that is balanced by such standards could include the use of non-recurring resources, such as asset sales or reserves, to fund ongoing expenditures, and thus not be in structural balance.
- **A true structurally balanced budget is one that supports financial sustainability for multiple years into the future.** A government needs to make sure that it is aware of the distinction between satisfying the statutory definition and achieving a true structurally balanced budget.

Achieving a Structurally Balanced Budget



The government should identify key items related to structural balance. These include: *recurring and non-recurring revenues, recurring and non-recurring expenditures, and reserves.*

- *Recurring revenues* are the portion of a government's revenues that can reasonably be expected to continue year to year, with some degree of predictability.
- *Recurring expenditures* appear in the budget each year.
- *Reserves* are the portion of fund balance that is set aside as hedge against risk. The government should define a minimum amount of funds it will hold in reserve. This serves as a "bottom line measure" to help determine the extent to which structural balance goals are being achieved.
- *A government should adopt a formal policy calling for structural balance of the budget. The policy should call for the budget to be structurally balanced, where recurring revenues equal or exceed recurring expenditures. The policy should also call for the budget presentation to identify how recurring revenues are aligned with or not aligned with recurring expenditures.*

Fund Balance Guidelines for the General Fund



GFOA recommends that governments establish a formal policy on the level of **unrestricted** fund balance that should be maintained in the general fund for GAAP and budgetary purposes. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period. In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Richland County has established a fund balance policy that allows for a minimum of 20% and a maximum of 35% of the total General Fund expenditures for the previous fiscal year.

This policy indicates that based upon FY 2020 expenditures (\$167,735,760), the unassigned General Fund Balance should remain between \$33,547,152 (20%) and 58,707,516 (35%).

In FY 2020, the unassigned General Fund Balance is projected to be \$43,537,959 or 25.9% of annual expenditures.



Thank you!

General Fund Pressures

- State mandates – body cameras and data \$939,000
- Reduction in funding from state agencies
 - Court shift of released prisoner monitoring to detention - \$800,000
 - No increased funding for or victims assistance with increasing costs - \$163,768 over prior approved budget
 - No funding for CASA with costs increasing for service demands \$23,301
- Increased service demand and requirements for EMS
 - Personnel – Funding for twelve new positions
 - Equipment - \$200,000 for replacements
- Increased demand for Coroner Services
 - 30% increase in cases
- Reduced fees and fines
- Reduced interest income

General Fund Overview

EXPENDITURES	FY 2020 Approved	FY 2021 Approved	% Diff	FY 2022 Additional Requested	FY 2022 Additional Total	FY 2022 Admin Recommended	FY 2021 - FY 2022 % Difference	FY 2023 Additional Requested	FY 2023 Additional Total	FY 2023 Admin Proposed	FY 2022 - FY 2023 % Difference
General Fund Operating											
Personnel	132,462,056	137,161,367	3.5%	3,028,170	140,189,537	138,914,205	1%	3,063,084	140,224,451	138,914,205	0%
Operating	41,244,598	40,307,711	-2.3%	3,513,368	43,821,079	40,199,959	0%	4,809,487	45,117,198	40,199,959	0%
Sub-total Operations	173,706,654	177,469,078	2.2%	6,541,538	184,010,616	179,114,164	1%	7,872,571	185,341,649	179,114,164	0%
General Fund Capital											
Capital Expenditures	444,500	444,500	0.0%	(145,000)	299,500	299,500	-33%	(145,000)	299,500	299,500	0%
Cap. Exp. due to New Positions	-	-	-	-	-	-	-	-	-	-	-
Sub-total Capital Exp.	444,500	444,500	0.0%	(145,000)	299,500	299,500	-33%	(145,000)	299,500	299,500	0%
General Fund Sub-total	174,151,154	177,913,578	2.2%	6,396,538	184,310,116	179,413,664	1%	7,727,571	185,641,149	179,413,664	0%
Transfer Out	9,117,200	8,787,488	-3.6%	-	8,787,488	8,517,112	-3%	-	8,787,488	8,517,112	0%
Total General Fund Uses	183,268,354	186,701,066	1.9%	6,396,538	193,097,604	187,930,776	1%	7,727,571	194,428,637	187,930,776	0%

REVENUE	FY 2020 Approved	FY 2021 Approved	% Difference	FY 2022 Projected	FY 2021 – FY 2022 % Difference	FY 2023 Projected	FY 2022 – FY 2023 % Difference
General Fund Revenue	172,678,672	175,878,672	1.9%	179,236,914	1.91%	181,092,658	1%
General Fund Transfers In	3,000,000	3,000,000	0.0%	3,000,000	0.0%	3,000,000	0%
Use of Fund Balance	7,589,682	7,822,394	3.1%	5,693,862	-100%	3,838,118	0%
Total General Fund Sources	183,268,354	186,701,066	1.9%	187,930,776	2%	187,930,776	1%

General Fund Revenue

DESCRIPTION	FY 2021 Approved	FY 2022 Projected	FY 2023 Projected
GF Operating Property Tax Revenue	105,124,424	109,291,398	110,384,312
Less .5 Mill to Economic Development Fund	(830,000)	(862,500)	(870,000)
Net GF Operating Property Tax Revenue	104,294,424	108,428,898	109,514,312
GF Capital Replacement	5,984,663	6,337,500	6,518,764
GF Property Tax Revenue	110,279,087	114,766,398	116,033,076
GF Non Property Tax Revenue	64,769,585	63,608,016	64,189,582
Total General Fund Revenue	175,048,672	178,374,414	180,222,658
Other Financing Sources	10,822,394	8,693,862	6,838,118
Total General Fund Sources/Budget	185,871,066	187,168,276	187,060,776

GENERAL FUND PROJECTIONS

REVENUE	FY 2021 Budget	Ending FY 2021 Projected	FY22 Projected Budget	FY 2021-FY 2022 Difference	FY 2023 Projected Budget	FY 2022-FY 2023 Difference
Revenue	175,878,672	174,087,386	179,236,914	5,149,528	181,092,658	1,855,744
Other Financing Sources	10,822,394	-	8,693,862	8,693,862	6,838,118	(1,855,744)
Revenue Grand Total	186,701,066	174,087,386	187,930,776	13,843,390	187,930,776	0

General Fund Revenue Detail Projection

REVENUE GROUP	FY 2020 APPROPRIATED	FY 2021 APPRPRIATED	FY 2022 PROJECTED (NO MILL INCREASE***)	% DIFFERENCE	FY 2022 PROJECTED (MILLAGE CAP***)	% DIFFERENCE
PROPERTY AND OTHER TAXES	109,131,314	111,425,312	116,810,201	5%		
LICENSEES AND PERMITS	12,752,343	12,865,876	12,498,727	-3%		
FEES-IN-LIEU-OF TAXES	3,083,775	3,283,775	2,872,356	-13%		
INTERGOVERNMENTAL	15,970,500	16,170,500	16,565,498	2%		
CHARGES FOR SERVICES	21,177,020	21,377,020	23,486,065	10%		
FEES AND FINES	1,228,398	1,254,193	494,824	-61%		
INTEREST	3,474,662	3,525,091	800,000	-77%		
OTHER REVENUE	5,860,660	5,976,905	5,709,245	-4%		
<u>OPERATING REVENUE SUBTOTAL</u>	172,678,672	175,878,672	179,236,916	2%		
TRANSFERS IN FOR COST ALLOCATION	3,000,000	3,000,000	3,000,000	0%		
USE OF FUND BALANCE	7,589,682	7,822,394	5,693,862	-27.2%		
<u>TOTAL FINANCING SOURCES</u>	10,589,682	10,822,394	8,693,862	-19.7%		
<u>TOTAL GENERAL FUND REVENUE</u>	183,268,354	186,701,066	187,930,778	-.66%		
<u>TOTAL TAX REVENUE</u>	112,215,089	114,709,087	119,682,557	4%		
<u>NON-TAX-REVENUE</u>	71,053,265	71,991,979	68,248,221	-5.2%		

General Fund Departmental Summary

DEPARTMENT	FY 2020 Council Adopted	FY 2021 Council Adopted	FY 2022 Dept.. Requested	FY 2022 Admin Recommended	FY 2022 Council Approved	FY 2023 Dept.. Requested	FY 2023 Admin Proposed	FY 2023 Council Approved	FY 2022 Dept.. Req. Change	FY 2023 Dept.. Req. Change
1100102000 - Council Services	797,415	801,210	794,210	764,466		794,210	764,466		-1%	-1%
1100108000 - Delegation	318,636	321,023	431,317	333,215		423,317	333,215		34%	32%
1100120700 - State Judges Telephone	2,700	2,700	-	-		-	-		-100%	-100%
1100121000 - Master-In-Equity	454,401	457,766	535,655	521,429		521,255	521,429		17%	14%
1100122000 - Probate Judge	1,343,652	1,352,376	1,445,910	1,347,322		1,445,910	1,347,322		7%	7%
1100145000 - Administrative Magistrate	4,545,600	4,572,319	4,650,270	4,580,177		4,650,270	4,580,177		2%	2%
1100155000 - Solicitor	5,328,234	5,363,641	4,973,630	5,050,672		4,988,535	5,050,672		-7%	-7%
1100157000 - Clerk of Court	4,277,036	4,303,829	3,995,000	3,965,055		3,995,000	3,965,055		-7%	-7%
1100161000 - County Administrator	1,246,570	1,255,899	1,180,949	1,181,639		1,180,949	1,181,639		-6%	-6%
1100161100 - Public Information	394,944	397,730	397,730	397,730		397,730	397,730		0%	0%
1100161500 - County Risk Management	6,174,484	6,179,567	6,994,978	6,953,374		7,095,967	6,953,374		13%	15%
1100161600 - County Ombudsman	675,802	680,729	620,834	620,834		670,824	620,834		-9%	-1%
1100163500 - County Attorney	1,382,297	1,389,567	1,389,492	1,389,492		1,389,492	1,389,492		0%	0%
1100164000 - Community and Government Svcs	336,664	339,396	303,852	303,852		303,852	303,852		-10%	-10%
1100168000 - Board of Elections & Voter Reg	1,888,494	1,859,641	1,880,993	1,838,529		1,978,132	1,838,529		1%	6%
1100168001 - Special Election	100,000	100,000	100,000	50,000		100,000	50,000		0%	0%
1100172000 - Auditor	1,560,512	1,570,775	1,641,238	1,637,993		1,641,238	1,637,993		4%	4%
1100173000 - Treasurer	1,238,457	1,247,299	1,380,989	1,366,689		1,384,989	1,366,689		11%	11%
1100174000 - Business Service Center	434,460	437,454	386,194	374,183		386,194	374,183		-12%	-12%
1100175000 - Assessment Appeals	13,235	13,235	13,235	7,257		13,235	7,257		0%	0%
1100175500 - Assessor	2,220,620	2,236,313	2,246,239	2,211,139		2,246,239	2,211,139		0%	0%
1100180800 - Budget Department	448,694	452,160	680,889	678,037		680,889	678,037		51%	51%
1100180900 - Finance Department	1,645,502	1,656,298	1,502,323	1,502,323		1,513,259	1,502,323		-9%	-9%
1100181100 - Procurement Department	435,060	438,418	501,660	500,660		505,202	500,660		14%	15%
1100181101 - OSBO	567,779	571,559	471,186	563,917		471,186	563,917		-18%	-18%

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1100181200 - Court Appointed Special Advocate	1,257,488	1,267,119	1,330,480	1,290,420		1,330,480	1,290,420		5%	5%
1100183000 - Register of Deeds	918,489	923,308	848,771	848,771		848,771	848,771		-8%	-8%
1100184000 - Human Resources	1,342,407	1,350,598	1,340,884	1,300,414		1,340,884	1,300,414		-1%	-1%
1100185000 - Central Services	820,069	821,752	825,828	814,004		825,828	814,004		0%	0%
1100186000 - Court Administrator	1,799,302	1,813,155	2,290,790	2,102,868		2,290,790	2,102,868		26%	26%
1100187000 - Information Technology	5,821,109	5,856,471	6,292,840	6,308,112		6,292,840	6,308,112		7%	7%
1100187100 - Geographic Information Systems	180,971	180,971	180,971	172,551		180,971	172,551		0%	0%
1100188000 - Community Development	35,866	35,866	-	-		-	-		-100%	-100%
1100189000 - Non-Departmental	5,546,524	8,858,644	6,766,958	5,193,656		6,766,958	5,193,656		-24%	-24%
1100189100 - Health Insurance	20,652,125	20,652,125	20,652,125	20,652,125		20,652,125	20,652,125		0%	0%
1100201000 – Sheriff	37,934,112	38,170,783	41,599,898	40,598,263		42,370,721	40,598,263		9%	11%
1100201001 - Special Duty	1,450,416	1,450,416	1,461,036	1,461,037		1,461,036	1,461,037		1%	1%
1100210000 - Detention Center	23,167,516	23,280,720	24,497,657	24,518,490		24,503,238	24,518,490		5%	5%
1100220000 - Emergency Services Department	754,498	759,817	994,030	913,026		994,030	913,026		31%	31%
1100221000 - Emergency Medical Services	13,292,794	13,377,211	15,069,101	16,375,498		15,069,101	16,375,498		13%	13%
1100230000 - Planning	1,540,881	1,552,074	1,519,681	1,519,681		1,519,681	1,519,681		-2%	-2%
1100232000 - Building Inspections	2,040,994	2,053,374	1,838,425	1,838,425		1,838,425	1,838,425		-10%	-10%
1100240000 – Coroner	3,020,095	3,030,779	3,980,621	3,554,854		3,980,621	3,554,854		31%	31%
1100300000 - Public Works Administration	669,721	674,751	713,605	675,049		713,605	675,049		6%	6%
1100300100 - Support Services	327,259	329,813	329,813	339,884		329,813	339,884		0%	0%
1100300500 - Engineering Division	324,039	326,156	326,156	326,156		326,156	326,156		0%	0%
1100302500 - Central Garage	125,723	126,744	-	-		-	-		-100%	-100%
1100306100 – New Development	325,760	328,404	328,404	337,730		328,404	337,730		0%	0%
1100306200 - Animal Care	1,136,397	1,140,999	1,187,529	1,274,383		1,187,529	1,274,383		4%	4%

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1100317000 - Fac&Gnd Maintenance Division	5,670,078	5,685,382	5,570,457	5,476,954		5,889,757	5,476,954		-2%	4%
1100317021 - Fac&Gnd-Facility Projects	129,371	130,421	130,421	132,461		105,000	132,461		0%	-19%
1100411000 - Health Department	60,685	60,685	54,685	44,618		54,685	44,618		-10%	-10%
1100412000 - Vector Control	318,337	320,193	324,984	319,126		324,984	319,126		1%	1%
1100441000 - Department of Social Services	89,086	89,086	64,586	-		64,586	-		-28%	-28%
1100450000 - Medical Indigent	889,782	889,782	889,782	789,782		889,782	789,782		0%	0%
1100522000 - Conservation	225,134	226,930	226,930	-		226,930	-		0%	0%
1100991000 - Lump Sum Agencies	3,417,462	3,109,600	3,109,600	1,052,500		3,109,600	1,052,500		0%	0%
1151173500 - Taxes at Tax Sales	985,416	988,545	994,295	992,842		995,945	992,842		1%	1%
1154115400 - Probate Court Advertising	50,000	50,000	50,000	50,000		50,000	50,000		0%	0%
Total General Fund	174,151,154	177,913,578	184,310,116	179,413,664	-	185,641,149	179,413,664	-	4%	4%

Recognition of departments wishing to address their budget.

Statutory and Contractual Obligations

ORGANIZATION	FY 2021 Budget	FY 2022 Request	FY 2022 Recommended
Central Midlands COG	194,977	200,826	-
City Center Partnership – BUS	47,500	75,000	-
LRADAC	600,000	600,000	-
Contractual & Statutory Total	842,477	875,826	-

Discretionary grants funds in the amount of \$200,000 is also included in Lump Sum Appropriations

General Fund Transfers Proposed FY 2022

Fund	Amount	Description/Placement
Special Revenue	945,289	Victim Assistance Transfers In based upon program recommended expenditures
Special Revenue	3,591,765	Public Defender Transfers In based upon program recommended expenditures
Special Revenue	1,996,712	School Districts Transfers In
Special Revenue	862,500	Economic Development
Capital Project	350,000	Computer Technology
Capital Project	500,000	Vehicle Replacement
Enterprise	270,846	Airport Transfers In based upon program recommended expenditures
Recommended Transfers Out Total	8,517,112	

Recommended Unfunded Transfers Out

Fund	Amount	Description/Placement
Special Revenue	1,322,709	Emergency Telephone Transfers In
Special Revenue	143,988	Conservation Commission

Local Government Fund

The SC House has approved full funding of the LGF in FY 2022 in the budget sent to the Senate. Please reach out to your legislature to ask to include this important funding in the final budget

Projected Richland County Impact \$1.5 million

Capital Improvement Sales Tax

Local Option Sales Tax Flexibility – [H. 3948](#). This bill, an SCAC policy position, would allow the counties that impose a Transportation Penny Tax pursuant to Chapter 37, Title 4 to also conduct a referendum to impose a 1 percent Capital Project Sales Tax. The bill deletes the restriction that the area of the county can only be subject to one of those authorizations.

The House adopted an amendment on the floor to further allow counties with the Capital Project Sales Tax to conduct a referendum to impose the Transportation Penny, as well. This would provide this flexibility to all counties. The bill passed the House and was referred to Senate Finance. Please thank Reps. Crawford, Murrell Smith, Pendarvis, Stavrinakis, and Murphy for their help in moving this important bill for counties.

Special Revenue Funds

ECONOMIC DEVELOPMENT REVENUE

REVENUES	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
PROPERTY TAXES (7% EDF/MCID)	1,200,000	1,500,000	1,600,000
TRANSFER IN - GF	830,000	862,500	862,500
TOTAL	2,030,000	2,362,500	2,462,500

EMERGENCY TELEPHONE REVENUE

REVENUES	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
911 TARIFF REVENUES	1,200,000	900,000	1,000,000
STATE APPROPRIATION	900,000	900,000	900,000
USE OF FUND BALANCE	1,792,441	3,953,272	3,853,272
TRANSFERS IN	2,512,660	1,189,951	1,189,951
TOTAL	6,405,101	6,943,223	6,943,223

Special Revenue Funds

FIRE SERVICES REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
PROPERTY TAXES	23,896,957	24,714,099	24,831,000
PROPERTY TAXES – DELINQUENT	770,870	797,229	801,000
FEES IN LIEU OF TAXES	1,027,826	1,062,972	1,068,000
WATER ASSESSMENT	2,335,000	2,400,000	2,400,000
USE OF FUND BALANCE	250,592	819,988	139,600
TOTAL	28,281,245	29,794,288	29,239,600

HOSPITALITY TAX REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
HOSPITALITY TAX REVENUE	6,368,325	7,400,000	7,600,000
USE OF FUND BALANCE	2,615,237	TBD	TBD
TOTAL	8,983,562	7,400,000	7,600,000

Special Revenue Funds

ACCOMMODATION TAX REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
ACCOMMODATION TAX REVENUE	320,000	325,000	375,000
TOTAL	320,000	325,000	375,000

TRANSPORTATION TAX REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TRANSPORTATION TAX REVENUE	69,000,000	73,000,000	74,000,000
USE OF FUND BALANCE	-TBD-	-TBD-	-TBD-
TOTAL	69,000,000	73,000,000	74,000,000

Special Revenue Funds

NEIGHBORHOOD REDEVELOPMENT REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
PROPERTY TAXES	854,003	891,500	900,000
USE OF FUND BALANCE	-	-	-
TOTAL	854,003	891,500	900,000

TITLE IV D – SHERIFF’S REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TITLE IV D – SHERIFF’S REVENUE	55,000	30,000	37,200

Special Revenue Funds

SCHOOL RESOURCE OFFICERS REVENUE

REVENUE	FY 2021 AMENDED	FY 2022 PROJECTED	FY 2023 PROJECTED
SCHOOL RESOURCE OFFICERS REVENUE	4,798,694	4,813,871	4,813,871
GENERAL FUND TRANSFER IN	1,996,712	1,981,535	1,981,535
TOTAL	6,795,406	6,795,406	6,795,406

VICTIM ASSIST REVENUE

REVENUE	FY 2021 AMMENDED	FY 2022 PROJECTED	FY 2023 PROJECTED
VICTIM ASSIST FEES & ASSESSMENTS	245,000	150,000	175,000
TRANSFER IN - GF	839,477	TBD	TBD
TOTAL	1,084,477	150,000	175,000

Special Revenue Funds

TOURISM DEVELOPMENT REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TOURISM DEVELOPMENT FEES	1,293,500	1,000,000	1,100,000
TOTAL	1,293,500	1,000,000	1,100,000

TEMPORARY ALCOHOL PERMITS REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TEMPORARY ALCOHOL PERMITS FEE	170,000	180,000	185,000
TOTAL	170,000	180,000	185,000

Special Revenue Funds

TOURISM DEVELOPMENT REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TOURISM DEVELOPMENT FEES	1,293,500	1,000,000	1,100,000
TOTAL	1,293,500	1,000,000	1,100,000

TEMPORARY ALCOHOL PERMITS REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
TEMPORARY ALCOHOL PERMITS FEE	170,000	180,000	185,000
TOTAL	170,000	180,000	185,000

Special Revenue Funds

STORMWATER MANAGEMENT REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
PROPERTY TAXES	3,529,804	3,700,000	3,800,000
USE OF FUND BALANCE	651,637	-	-
TOTAL	4,181,441	3,700,000	3,800,000

CONSERVATION COMMISSION REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
PROPERTY TAXES	854,003	891,500	900,000
TRANSFER IN - GF	143,988	-	-
USE OF FUND BALANCE	-	141,970	133,470
TOTAL	997,991	1,033,470	1,033,470

Special Revenue Funds

ROAD MAINTENANCE REVENUE

REVENUE	FY 2021 APPROVED	FY 2022 PROJECTED	FY 2023 PROJECTED
ROAD MAINTENANCE FEE	6,345,000	6,000,000	6,100,000
USE OF FUND BALANCE	1,574,533	2,051,033	2,021,033
TOTAL	7,919,533	8,051,033	8,121,033


Special Revenue Funds

Expenditure Recommendations

	2020	2021	2022		2023		2022 Dept.. Req. Change	2023 Dept.. Req. Change
	Council Adopted	Council Adopted	Dept.. Requested	Administrator Rec	Dept.. Requested	Administrator Proposed		
1201155000 - Victim Assist - Solicitor	156,574	158,542	220,176	158,542	229,081	158,542	27.99%	30.79%
1201186000 - Victim Assist - Court Admin	110,522	112,175	112,175	112,175	112,175	112,175	0.00%	0.00%
1201201000 - Victim Assist - Sheriff	515,772	521,143	689,242	684,911	689,242	684,911	24.39%	24.39%
1201210000 - Victim Assist-Detention	138,153	139,161	139,161	139,161	139,161	139,161	0.00%	0.00%
1203651000 - Tourism Development Projects	1,288,000	1,293,500	1,293,500	1,000,000	1,293,500	1,100,000	0.00%	0.00%
1204000000 - Temporary Alcohol Permits B/S							0.00%	0.00%
1204155000 - Solicitor - Temporary Alcohol	48,357	49,102	49,102	49,102	49,102	49,102	0.00%	0.00%
1204993000 - Temporary Alcohol Permits	116,643	120,898	120,898	120,898	120,898	120,898	0.00%	0.00%
1205220000 - Emergency Telephone System	6,345,314	6,405,101	6,943,223	6,943,223	6,943,223	6,943,223	7.75%	7.75%
1206220000 - Fire Service	27,004,005	27,091,294	28,604,337	28,604,337	28,049,649	28,049,649	5.29%	3.42%
1208302200 - Stormwater Services Section	3,482,654	3,132,113	3,020,351	3,020,351	2,930,454	2,930,454	-3.70%	-6.88%
1208306100 - Stormwater New Development	488,430.91	491,626.47	491,626	491,626	491,626	491,626	0.00%	0.00%
1209451000 - Conservation Commission	727,991	747,991.1	783,470	783,470	783,470	783,470	4.53%	4.53%
1209991000 - Conservation Commission Lump Sum	250,000	250,000	250,000	250,000	250,000	250,000	0.00%	0.00%
1210650000 - Neighborhood Redevelopment	718,593	738,593	785,792	785,792	785,792	785,792	6.01%	6.01%
1210991000 - Neighborhood Redev. Lump Sum	115,410	115,410	65,000	65,000	65,000	65,000	-77.55%	-77.55%
1211993000 - Hospitality Tax	5,530,237	4,498,562	20,390,842	2,762,250	N/A	N/A	77.94%	0.00%
1212993000 - Accommodation Tax	591,000	320,000	1,504,500	100,000	N/A	N/A	78.73%	0.00%
1213201002 - Title IV-D - Civil Process	51,000	55,000	55,000	55,000	55,000	55,000	0.00%	0.00%
1216302000 - Road Maintenance	7,556,419	7,811,278	7,942,778	7,942,778	8,012,778	8,012,778	1.66%	2.51%
1216306100 - Road Maintenance New Development	107,515	108,255	108,255	108,255	108,255	108,255	0.00%	0.00%
1224151000 - Public Defender	5,059,482	5,191,765	5,259,268	5,191,765	5,306,819	5,191,765	1.28%	2.17%
1232201001 - School District 1	3,156,923	3,472,043	3,472,043	3,472,043	3,472,043	3,472,043	0.00%	0.00%
1232201002 - School District 2	1,844,719	1,981,430	1,981,430	1,981,430	1,981,430	1,981,430	0.00%	0.00%
1232201003 - Heathwood Academy	73,788	81,996	81,996	81,996	81,996	81,996	0.00%	0.00%
1232201005 - School District 5	1,072,873	1,259,936	1,259,936	1,259,936	1,259,936	1,259,936	0.00%	0.00%
1240115000 - Economic Development	1,905,000	2,030,000	1,857,915	1,857,915	1,858,915	1,858,915	-9.26%	-9.20%
Total	68,455,375	68,176,915	87,482,016	68,021,956	65,069,545	64,686,121	22.07%	-4.78%



Discussion and Questions



Lori Thomas – (o) (803) 576-2057

(m)(803)331-9100

thomas.lori@richlandcountysc.gov

James Hayes – (803) 576-2095

hayes.james@richlandcountysc.gov