Accessibility Statement
While many of the documents hosted on the Richland County website are now screen-readable, there are some documents and PDFs we currently do not host in an accessible format. If you have difficulty reading any content hosted on the County’s website, please contact us at pio@richlandcountysc.gov so we can assist.

FISCAL YEAR 2024
RECOMMENDED BUDGET
BREAKDOWN

What’s included
• General Fund Overview (expenditures/revenue/by source)
• Top 10 General Fund Departments by Expenditure
• Enterprise Fund Revenues/Expenditures
• Debt Service Recommendations
• Capital Improvement Plan Summary
• Millage Agency Budgets
• Tax Implications for Millage Increase
• Accommodations Tax Committee Grants
• Hospitality Tax - Total Expenditures, Grants Summary, Committee Grants
• Human Resources Investments
General Fund Overview - Expenditures

- **Personnel:** 140,930,561 (65.81%)
- **Operating:** 52,119,597 (24.34%)
- **Capital Expenditures:** 1,152,863 (0.54%)
- **Transfers Out:** 9,465,912 (4.42%)
- **Recommended New FTE Positions:** 463,124 (0.22%)
- **Cost of Living Adjustment:** 4,405,808 (2.06%)
- **Implementation of Compensation Study:** 5,594,192 (2.61%)

General Fund Overview - Revenue

- **General Fund Revenue:** 202,132,831 (94.40%)
- **General Fund Transfers In:** 3,525,000 (1.65%)
- **Use of ARPA Funds:** 3,000,000 (1.40%)
- **Use of Fund Balance:** 5,474,226 (2.56%)
General Fund Revenue by Source

- **PROPERTY AND OTHER TAXES**: 134,167,899 (66.38%)
- **LICENSES AND PERMITS**: 13,928,842 (6.89%)
- **FEES-IN-LIEU-OF TAXES**: 3,317,000 (1.64%)
- **INTERGOVERNMENTAL**: 18,729,297 (9.27%)
- **CHARGES FOR SERVICES**: 24,264,170 (12.00%)
- **FEES AND FINES**: 778,785 (0.39%)
- **INTEREST OTHER REVENUE**: 2,500,785 (1.24%)
- **OTHER REVENUE**: 4,446,054 (2.20%)
Top 10 General Fund Departments By Expenditure

- Sheriff: 44,076,972 (30.49%)
- Detention Center: 32,756,747 (22.66%)
- Emergency Medical Services: 15,610,337 (10.80%)
- Health Insurance: 14,331,662 (9.91%)
- Information Technology: 7,613,894 (5.27%)
- Non-Departmental: 7,538,479 (5.21%)
- County Risk Management: 7,538,479 (5.21%)
- Fac&Gnd Maintenance Division: 6,710,839 (4.64%)
- Solicitor: 5,727,618 (3.96%)
- Administrative Magistrate: 5,559,582 (3.85%)
- Sheriff: 4,651,486 (3.22%)

### Debt Service Recommendations

<table>
<thead>
<tr>
<th>Category</th>
<th>Principal</th>
<th>Interest &amp; Fiscal Charges</th>
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</thead>
<tbody>
<tr>
<td>Richland School District I</td>
<td>8,601,168</td>
<td>150,000</td>
</tr>
<tr>
<td>Richland School District II</td>
<td>14,562,317</td>
<td>14,562,317</td>
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<tr>
<td>General Obligation</td>
<td>4,344,222</td>
<td>4,344,222</td>
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<tr>
<td>Transportation</td>
<td>3,124,750</td>
<td>11,310,000</td>
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<tr>
<td>Recreation Commission</td>
<td>2,514,000</td>
<td>650,689</td>
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<tr>
<td>Riverbanks Zoo &amp; Garden</td>
<td>2,146,000</td>
<td>445,510</td>
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<td>Special Assessment</td>
<td>1,335,000</td>
<td>153,713</td>
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<td>East Richland Sewer</td>
<td>1,276,986</td>
<td>161,575</td>
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<td>IP Revenue Bond 2019</td>
<td>805,000</td>
<td>797,917</td>
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<td>Fire</td>
<td>405,000</td>
<td>145,150</td>
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### Capital Improvement Plan Summary (FY23 - FY27)

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<th>Category</th>
<th>Amount</th>
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<td>RC Sheriff’s Division</td>
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<td>Operation Services</td>
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<td>ASG Detention Center</td>
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<td>EMS</td>
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<td>Information Technology</td>
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<td>Facilities and Grounds</td>
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<td>EMD</td>
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<td>Magistrates</td>
<td>7,279,744</td>
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<td>Utilities</td>
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<td>Assessor</td>
<td>991,000</td>
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<tr>
<td>Grants</td>
<td>618,585</td>
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<tr>
<td>Clerk of Court</td>
<td>150,000</td>
</tr>
</tbody>
</table>
### Millage Agency Budgets

- **Richland County School District One**: $254,990,675
- **Richland County School District Two**: $181,576,392
- **Richland County Public Library**: $32,311,229
- **Richland County Recreation Commission**: $16,455,543
- **Midlands Technical College (Operating)**: $7,228,763
- **Midlands Technical College (Capital)**: $3,926,731
- **Riverbanks Zoo and Garden**: $2,706,000
- **The Columbia Area Mental Health**: $2,714,000

### Tax Implications for Millage Increase

- **Landfill**:
  - Total: $0.36, $1.20, $1.80, $3.36
- **Public Library**:
  - Total: $0.84, $2.00, $4.20
- **Columbia Area Mental Health**:
  - Total: $0.12, $0.60, $0.40, $1.12

Legend:
- **Total**
- **$20K Vehicle**
- **$100K Commercial Property**
- **$100K Property (Legal Residence)**
HOSPITALITY TAX – TOTAL EXPENDITURES

- Transfer Out - GF and Debt Service: 4,988,713 (51%)
- Hospitality Tax Committee Recommendations: 906,675 (9%)
- Reserved for Contingency: 150,000 (2%)
- Council H-Tax Discretionary: 3,219,867 (33%)

HOSPITALITY TAX GRANTS SUMMARY

- Total: 4,626,542
- Council H-Tax Discretionary: 906,675
- Columbia Museum of Art: 850,000
- Historic Columbia Foundation: 613,600
- EdVenture: 564,000
- H-Tax Committee: 500,000
- Township Auditorium Foundation: 415,000
- Columbia Metro Convention & Visitors Bureau: 242,000
- Columbia International Festival: 217,800
- Capital City Lake Murray Country: 124,600
- South East Rural Community Outreach (SERCO): 78,667
- Township Auditorium Operations by Richland County: 70,000
- Lower Richland Sweet Potato Festival: 44,200
HUMAN RESOURCES INVESTMENTS

- Countywide Personnel: 140,930,561 (92.80%)
- Recommended New FTE Positions: 464,000 (0.31%)
- Cost-of-Living Adjustment: 5,594,192 (3.68%)
- Other: 463,124 (0.30%)