

COUNCIL BUDGET WORKSHOP

General Fund, Debt Service and Millage Agencies

**May 14, 2024
FY 2025**



AGENDA

- **Strategic Budget Initiatives**
- **General Fund Overview**
- **General Fund Details**
- **New Position Recommendations**
- **Land Development Fee Schedule**
- **Debt Service Recommendations**
- **Millage Agencies**
- **5 Year Reassessment**



STRATEGIC BUDGET INITIATIVES



STRATEGIC BUDGET INITIATIVES (CONT)

(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Compensation Study**

- Multi-year wage adjustment plan

- Implemented in December 2023

- FY2024 General Fund Expenditure Impact: \$5,594,192

- FY2024 4% Cost of Living Adjustment: \$4,405,808

- FY2024 Other Funds Expenditure Impact: \$1,152,155

- 2.5% step program proposed to be implemented in October 2024

- FY 2025 General Fund Expenditure Impact: \$2,184,948

- Full year of FY2024 wage adjustment included in FY2025

- Step program is an annual 2.5% adjustment in wages



STRATEGIC BUDGET INITIATIVES (CONT)

(PAGE # 4 OF THE RECOMMENDED BUDGET BOOK)

- **Refine and Redesign the Land Development Fee Schedule**
 - Refine the current Land Development Fee Schedule
 - Align with other Counties in SC
- **Administrative Indirect Cost Allocation to Special Revenue & Enterprise Funds**
 - Full assessment conducted during FY2024 by independent third party
 - FY2025 General Fund Revenue Impact: \$4,761,209
- **Insurance Adjustments Impact**
 - State health insurance employer premium increase (11.8%) - \$1,100,000
 - Self-Funded Losses budget increase - \$1,000,000
 - Worker's compensation premium and claims increase - \$612,302
 - FY2025 General Fund Expenditure Impact: \$2,712,302



GENERAL FUND OVERVIEW



GENERAL FUND OVERVIEW

(PAGES # 6 TO 8 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	FY 2023 BUDGETED	FY 2023 ACTUALS	FY 2024 BUDGETED	FY 2025 REQUESTED	FY 2025 RECOMMENDED	FY 2024-FY 2025 DIFFERENCE
<u>General Fund Operating</u>						
Personnel	135,325,914	130,972,030	151,857,685	149,480,315	149,197,546	-2%
Operating	56,220,275	50,184,305	56,519,597	56,386,843	56,998,898	1%
	191,546,189	181,156,335	208,377,282	205,867,158	206,196,444	-1%
<u>General Fund Operating Capital</u>						
Capital Expenditures	1,621,883	11,092,436	1,152,863	7,726,507	7,620,389	561%
Cap. Exp. Due to New Positions	-	-	-	-	-	
	193,168,072	192,248,771	209,530,145	213,593,665	213,816,833	2%
Transfers Out	10,413,008	8,335,384	9,465,912	15,119,809	15,119,809	60%
Recommended New FTE Positions	-	-	463,124		283,801	
<u>Strategic Budget Initiatives</u>						
Cost of Living Adjustment	-	-	4,405,808	-	-	
Implementation of Compensation Study	-	-	5,594,192	2,184,948	2,184,948	
Total General Fund Uses	203,581,080	200,584,155	218,996,057	230,898,422	231,405,392	6%



GENERAL FUND OVERVIEW (CONT)

(PAGES # 6 TO 8 OF THE RECOMMENDED BUDGET BOOK)

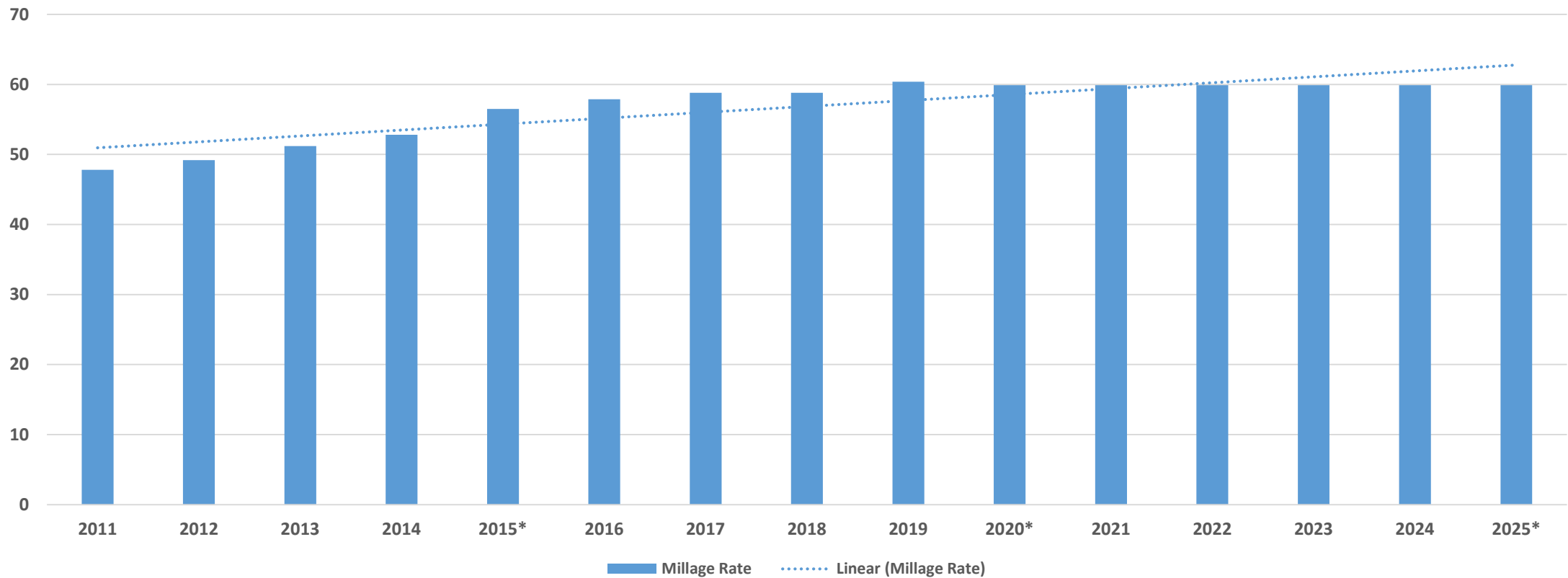
REVENUE	FY 2023 BUDGETED	FY 2023 ACTUALS	FY 2023 VARIANCE	FY 2024 BUDGETED	FY 2023 Vs. FY 2024 % DIFFERENCE	FY 2025 PROJECTED	FY 2024 Vs. FY 2025 % DIFFERENCE
General Fund Revenue	190,040,699	198,676,072	5%	202,132,831	6%	216,894,183	7%
General Fund Transfers In	3,025,000	3,025,000	0%	3,025,000	0%	8,286,209	174%
Use of ARPA Funds	-	-	0%	7,900,000	-	-	-100%
Use of Fund Balance*	10,495,381	-	-100%	5,938,226	-43%	6,225,000	5%
Sale of Capital Assets	20,000	-	-100%	-	-100%	-	-
Total General Fund Sources	203,581,080	201,701,072	-1%	218,996,057	8%	231,405,392	6%

*FY2025 Use of Assigned Capital Fund Balance



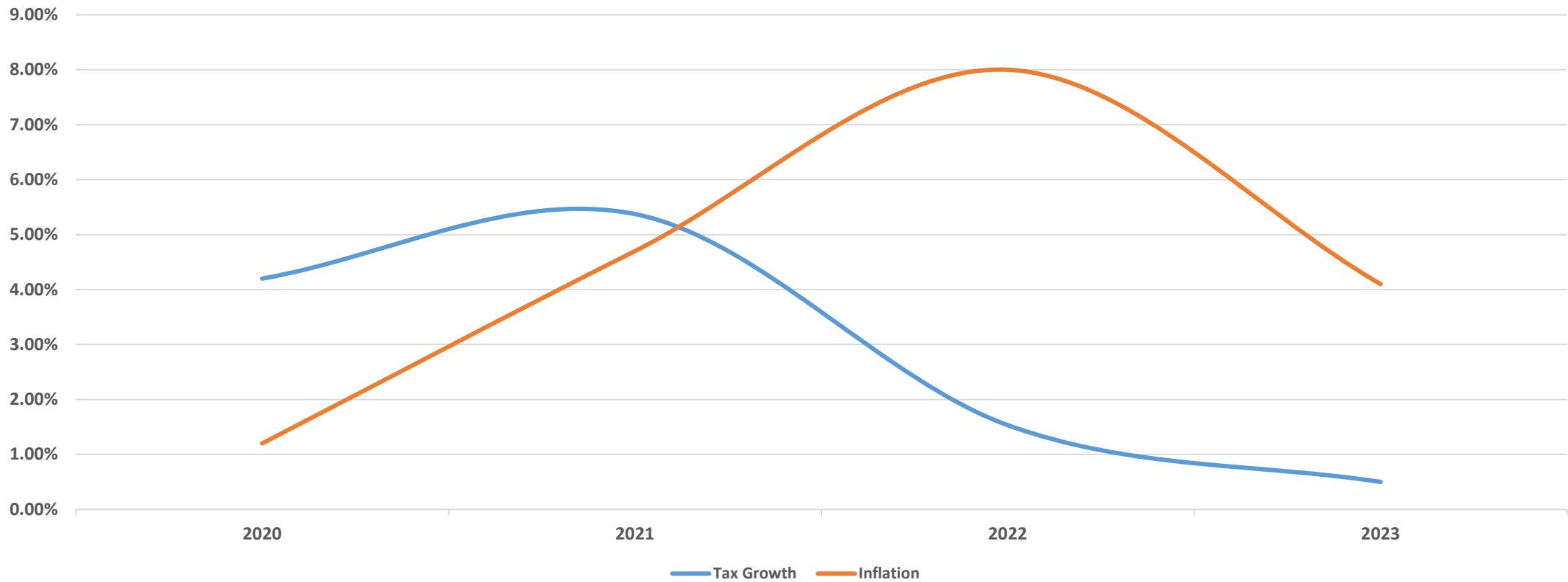
GENERAL FUND OVERVIEW

Historical Millage Rate

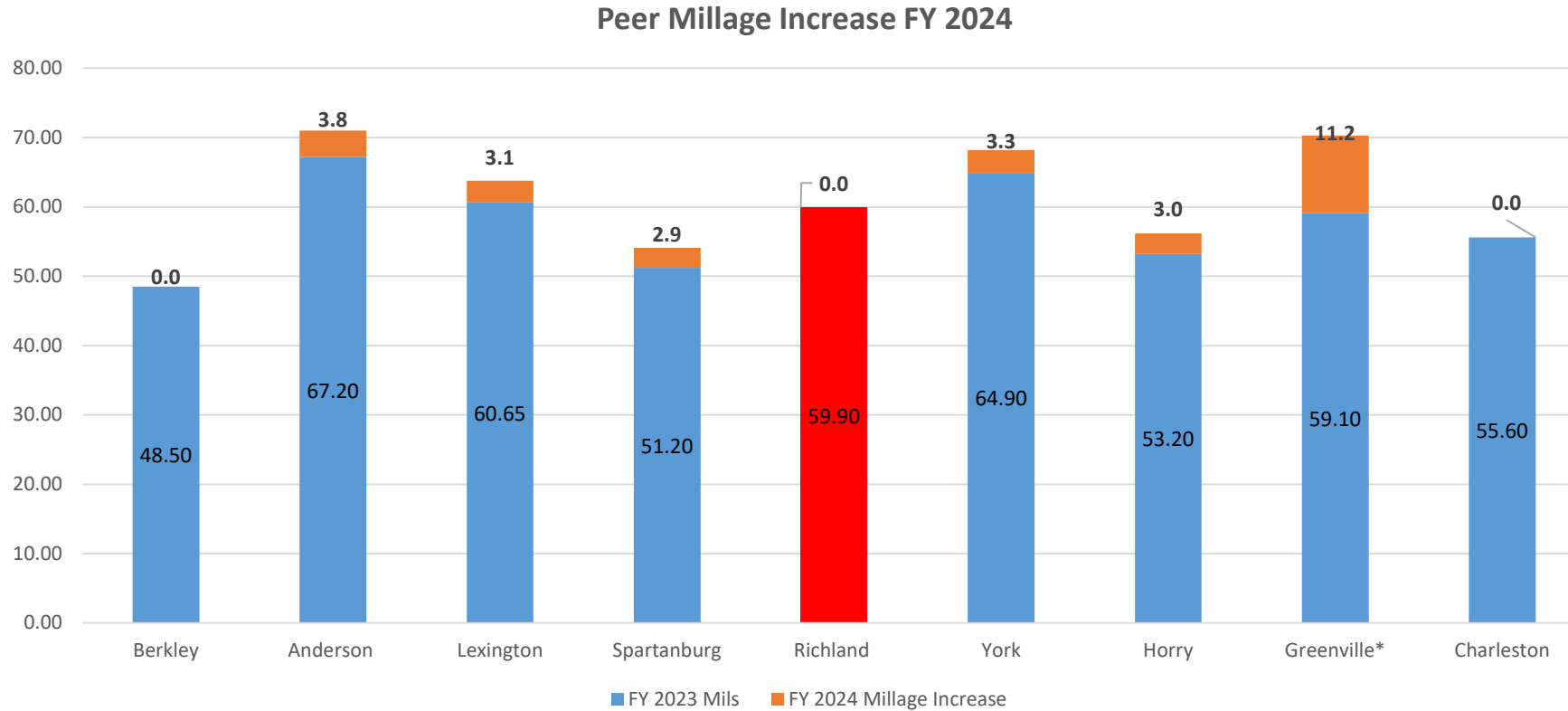


GENERAL FUND OVERVIEW

Property Tax Year Growth vs. Inflation

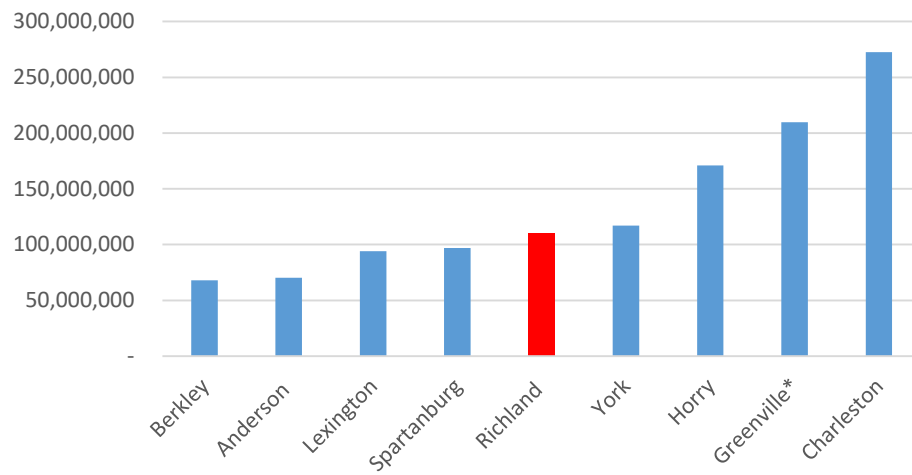


GENERAL FUND OVERVIEW

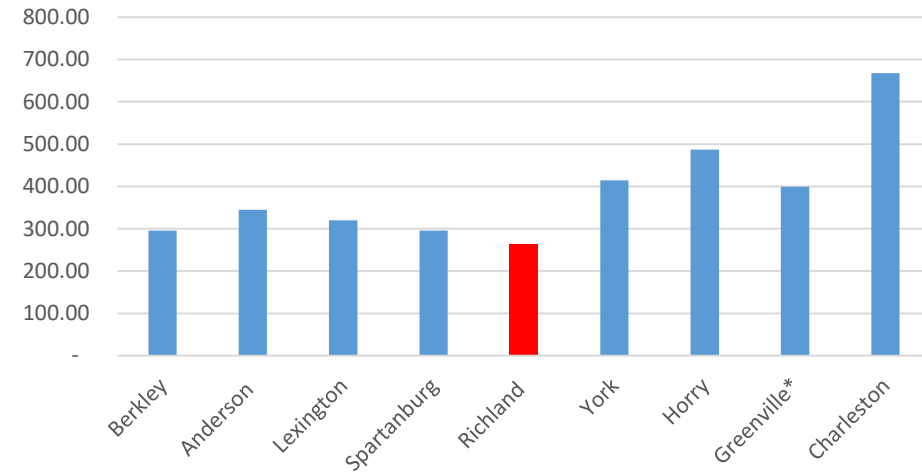


GENERAL FUND OVERVIEW

Projected Property Tax Collections



Projected Property Tax Collections per Capita



GENERAL FUND OVERVIEW (CONT)

(PAGES # 6 TO 8 OF THE RECOMMENDED BUDGET BOOK)

REVENUE GROUP	FY 2023 BUDGETED	FY 2024 BUDGETED	FY 2025 PROJECTED (NO MILL BUDGET)	% DIFFERENCE (FY 2024 Vs. FY 2025)
Property and Other Taxes	125,563,364	133,493,565	138,962,844	4%
Licenses and Permits	13,157,265	13,807,492	15,891,407	15%
Fees-In-Lieu-Of Taxes	3,290,125	3,516,821	4,021,845	14%
Intergovernmental	17,999,514	18,729,297	21,096,113	13%
Charges for Services	22,418,750	22,940,198	23,084,080	1%
Fees and Fines	741,700	778,785	891,846	15%
Interest	700,500	2,500,785	7,891,699	216%
Other Revenue	6,169,481	6,344,688	5,033,149	-21%
Operating Revenue Subtotal	190,040,699	202,111,631	216,872,983	7%
Transfers in from H-Tax and A-Tax	3,025,000	3,025,000	3,525,000	17%
Transfer in from Cost Allocation			4,761,209	0%
Use of ARPA Funds	-	7,900,000	-	-100%
Use of Fund Balance	10,495,381	5,938,226	6,225,000	5%
Sale of Capital Assets	20,000	21,200	21,200	0%
Total Financing Sources	13,540,381	16,884,426	14,532,409	-14%
Total General Fund Revenue	203,581,080	218,996,057	231,405,392	6%
Total Tax Revenue	128,853,489	137,010,386	142,984,689	4%
Non-Tax Revenue	74,727,591	81,985,671	88,420,703	8%



GENERAL FUND DETAILS



GENERAL FUND DETAILS

(PAGES # 10 TO 19 OF THE RECOMMENDED BUDGET BOOK)

10 Largest Departmental Expenditures (Personnel, Operating, and Capital)

EXPENDITURES		FY 2025 RECOMMENDED
2010	Sheriff	47,958,695
2100	Detention Center	30,832,983
2210	Emergency Medical Services	17,222,917
1615	County Risk Management	8,916,887
1870	Information Technology	8,302,287
3170	Fac&Gnd Maintenance Division	6,772,863
1550	Solicitor	6,355,270
1450	Administrative Magistrate	5,235,322
2400	Coroner	4,742,188
1570	Clerk of Court	3,659,289



GENERAL FUND DETAILS (CONT)

(PAGES # 10 TO 19 OF THE RECOMMENDED BUDGET BOOK)

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

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

DEPARTMENTS	FY 2024 BUDGETED	FY 2025 RECOMMENDED	% DIFFERENCE
Fac&Gnd-Facility Projects	88,262	171,147	94%
Grants Department	263,581	410,124	56%
Lump Sum Agencies	2,180,000	3,266,380	50%
Public Information	607,267	824,492	36%
County Risk Management	6,710,839	8,916,887	33%
Procurement Department	578,728	759,340	31%
Budget Department	788,776	996,849	26%
Court Appointed Special Advoca	1,299,094	1,638,138	26%
Central Services	900,154	1,130,253	26%
Court Administrator	1,881,736	2,318,120	23%

DEPARTMENTS	FY 2024 BUDGETED	FY 2025 RECOMMENDED	\$ DIFFERENCE
Sheriff	44,540,972	47,958,695	3,417,723
County Risk Management	6,710,839	8,916,887	2,206,048
Emergency Medical Services	15,610,337	17,222,917	1,612,581
Lump Sum Agencies	2,180,000	3,266,380	1,086,380
Fac&Gnd Maintenance Division	5,727,618	6,772,863	1,045,245
Solicitor	5,559,582	6,355,270	795,688
Information Technology	7,613,894	8,302,287	688,392
Administrative Magistrate	4,651,486	5,235,322	583,836
Health Insurance	14,331,662	14,797,662	466,000
Court Administrator	1,881,736	2,318,120	436,385



GENERAL FUND DETAILS (CONT)

(PAGES # 10 TO 19 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2023 BUDGETEI	FY 2023 ACTUAL	FY 2024 BUDGETEI	FY 2025 REQUESTED	FY 2025 RECOMMENDED
1020	Council Services	866,574	776,744	942,433	1,111,186	1,111,186
1080	Delegation	476,274	363,982	466,455	565,791	565,791
1154	Probate Court Advertising	65,948	65,948	-	-	-
1210	Master-In-Equity	519,453	503,518	539,881	583,543	583,543
1220	Probate Judge	1,559,044	1,446,570	1,608,666	1,792,554	1,792,554
1300	Capital Projects				6,225,000	6,225,000
1450	Administrative Magistrate	5,043,263	4,950,766	4,651,486	5,260,322	5,235,322
1550	Solicitor	5,425,560	4,970,296	5,559,582	6,363,370	6,355,270
1570	Clerk of Court	4,220,315	4,111,844	4,346,703	3,659,289	3,659,289
1610	County Administrator	1,306,599	1,161,805	1,414,365	1,659,618	1,691,369
1611	Public Information	450,457	379,596	607,267	834,492	824,492
1615	County Risk Management	7,324,188	5,762,562	6,710,839	7,908,887	8,916,887
1616	County Ombudsman	570,654	570,362	647,815	748,062	748,062
1635	County Attorney	1,838,875	1,170,433	1,623,188	2,131,842	1,731,842
1640	Community and Government Svcs	139,545	95,204	140,387	99,617	99,617
1680	Board of Elections & Voter Reg	2,346,681	2,241,408	3,071,388	3,350,758	3,203,378
1681	Special Election	-	-	50,000	50,000	50,000
1720	Auditor	1,707,951	1,641,550	1,692,898	1,832,384	1,831,884
1730	Treasurer	1,421,384	1,314,174	1,501,426	1,669,363	1,669,263
1735	Taxes at Tax Sales	1,030,690	971,247	1,047,156	1,077,664	1,077,664
1740	Business Service Center	345,172	330,277	434,992	490,522	491,522
1750	Assessment Appeals	-	431	7,017	7,017	7,017
1755	Assessor	2,053,482	1,971,672	2,378,976	2,688,549	2,688,549



GENERAL FUND DETAILS (CONT)

(PAGES # 10 TO 19 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2023 BUDGETED	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 REQUESTED	FY 2025 RECOMMENDED
1808	Budget Department	947,432	742,476	788,776	996,849	996,849
1809	Finance Department	1,581,172	1,504,252	1,876,809	2,021,603	2,021,603
1811	Procurement Department	520,426	478,021	578,728	764,776	759,340
1812	Court Appointed Special Advoca	1,218,606	1,211,392	1,299,094	1,635,888	1,638,138
1813	OSBO	419,462	374,281	420,463	501,256	495,956
1820	Grants Department	132,122	111,422	263,581	439,124	410,124
1830	Register of Deeds	935,156	865,754	1,253,423	1,352,071	1,352,024
1840	Human Resources	1,263,810	1,193,436	1,312,776	1,456,906	1,613,906
1850	Central Services	942,978	893,631	900,154	1,128,253	1,130,253
1860	Court Administrator	1,916,967	1,809,331	1,881,736	2,326,120	2,318,120
1870	Information Technology	6,447,214	16,754,289	7,613,894	8,751,356	8,302,287
1871	Geographic Information Systems	161,726	103,224	171,248	171,248	171,248
1880	Community Development	217,008	-	-	-	-
1890	Non-Departmental	5,823,176	3,101,648	21,439,545	8,423,699	8,423,699
1891	Health Insurance	17,189,190	15,691,849	14,331,662	14,797,662	14,797,662
2001	Special Duty	2,262,093	2,144,096	1,511,680	1,529,253	1,529,253
2010	Sheriff	43,511,649	43,160,150	44,540,972	47,958,695	47,958,695
2100	Detention Center	32,542,008	31,455,033	32,756,747	30,611,417	30,832,983
2200	Emergency Services Department	1,017,070	799,367	879,106	1,061,649	1,061,681
2210	Emergency Medical Services	16,742,045	15,947,754	15,610,337	18,170,552	17,222,917
2300	Planning	1,252,981	925,223	1,418,878	1,528,021	1,528,021
2320	Building Inspections	1,676,019	1,466,975	1,760,805	2,005,841	2,004,341



GENERAL FUND DETAILS (CONT)

(PAGES # 10 TO 19 OF THE RECOMMENDED BUDGET BOOK)

EXPENDITURES	DEPARTMENTS	FY 2023 BUDGETED	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 REQUESTED	FY 2025 RECOMMENDED
2400	Coroner	4,506,418	4,379,576	4,493,415	4,775,003	4,742,188
3000	Public Works Administration	639,338	634,772	768,912	659,056	659,806
3001	Support Services	214,036	167,918	270,468	272,159	271,660
3005	Engineering Division	230,409	126,756	340,315	258,104	256,354
3061	New Development General Fund	204,741	165,911	360,622	328,091	328,091
3062	Animal Care	1,180,036	1,068,303	1,298,545	1,435,954	1,425,454
3170	Fac&Gnd Maintenance Division	5,571,977	5,348,937	5,727,618	6,697,826	6,772,863
3172	Fac&Gnd-Facility Projects	117,953	93,359	88,262	171,147	171,147
4110	Health Department	44,618	36,045	44,618	44,618	43,418
4120	Vector Control	367,905	350,644	355,746	350,037	355,073
4500	Medical Indigent	789,782	709,381	813,475	682,124	682,124
4510	Conservation	158,295	158,270	172,756	182,423	182,423
9004	Public Defender Reimbursable	-	309	-	-	-
9110	Township Operation Reimbursable	-	686,367	-	-	-
9111	Township Concessions Reimbursable	-	202,929	-	-	-
9910	Lump Sum Agencies	1,710,145	2,585,301	2,180,000	2,180,000	3,266,380
	Total	1,710,145	2,585,301	2,180,000	2,180,000	3,266,380



NEW POSITION RECOMMENDATIONS



NEW POSITION RECOMMENDATIONS

(PAGE # 21 OF THE RECOMMENDED BUDGET BOOK)

DEPARTMENT	POSITION TITLE	# OF POSITIONS REQUESTED	# OF POSITIONS RECOMMENDED	SALARY PER POSITION	TOTAL SALARY	SCRS	PORS	FICA	TOTAL
Clerk of Court	Information Specialist	1	1	20,147	20,147	3,739	-	1,541	25,428
Coroner's Office	Deputy Coroner	1	1	24,489	24,489	-	5,201	1,873	31,564
Council Services	Research Analyst 2	1	1	26,999	26,999	5,011	-	2,065	34,075
Council Services	Public Policy	1	1	34,458	34,458	6,395	-	2,636	43,490
CP&D - Assessor	Ownership Records Specialist I	1	0	38,375	-	-	-	-	-
CP&D - Assessor	Supervisor of Residential Appraisal	1	1	28,349	28,349	5,262	-	2,169	35,779
CP&D - Assessor	Appraiser I	1	0	42,309	-	-	-	-	-
EMS	EMT	6	0	40,294	-	-	-	-	-
EMS	EMT	6	0	40,294	-	-	-	-	-
ESD	Emergency Planner	1	1	26,999	26,999	5,011	-	2,065	34,075
Grants Department	Grant Coordinator	1	1	23,323	23,323	4,329	-	1,784	29,435
Grants Department	Admin Assistant	1	0	34,808	-	-	-	-	-
Legal	Intern	1	0	33,150	-	-	-	-	-
Sheriff	Civilian Accreditation Manager*	1	1	39,581	39,581	7,346	-	3,028	49,955
Solicitor's Office	Public Information Coordinator	1	0	56,698	-	-	-	-	-
	TOTAL	25	8	510,272	224,344	37,093	5,201	17,162	283,801



LAND DEVELOPMENT FEE SCHEDULE

FY2025



PURPOSE :

- Discuss current fee types associated with development
 - Richland County
 - Other Counties
- Look at a couple scenarios
- Discuss potential changes to the fee schedule

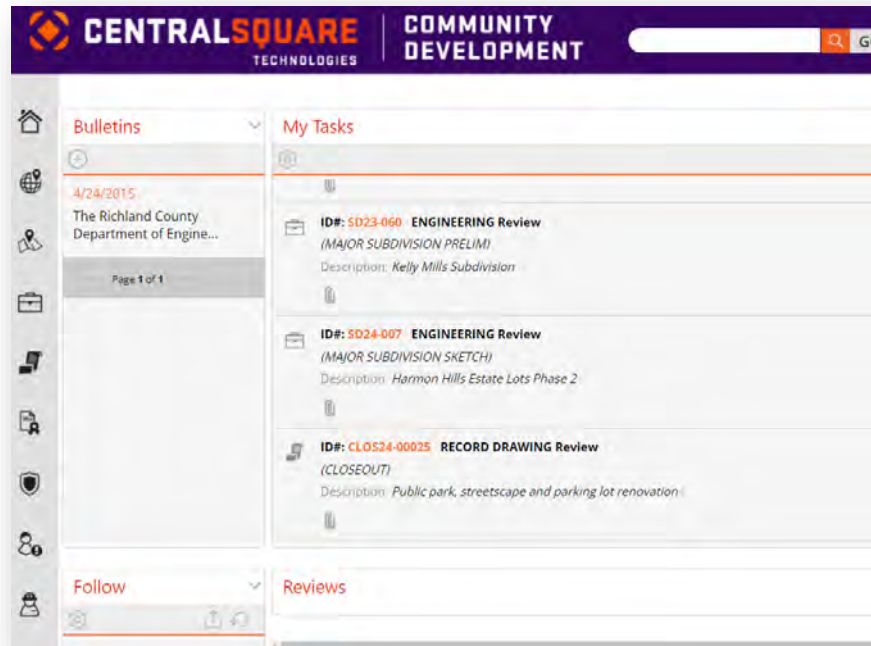
GOAL :

- Capture lost revenue
- Align with other Counties in SC
- Accountability



CURRENT PROCESS FOR PLAN REVIEW

- Trakit



▼	FLOOD	Reviewer	Tommy Delage	Sent	4/2/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	APPROVED		Returned	4/3/2024
▼	ENGINEERING	Reviewer	SHIRANI FULLER	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	(no status)		Returned	(mm/dd/yyyy)
▼	FIRE	Reviewer	TINA ROBINETTE	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	(no status)		Returned	(mm/dd/yyyy)
▼	GIS	Reviewer	Betty Etheredge	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	(no status)		Returned	(mm/dd/yyyy)
▼	LAND DEVELOPMENT	Reviewer	ESSENCE HOLMES	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	(no status)		Returned	(mm/dd/yyyy)
▼	RESERVE NAMING	Reviewer	Alfreda Tindal	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	APPROVED		Returned	4/19/2024
▼	SCREENING	Reviewer	Deborah Moore	Sent	4/3/2024
	Group	INITIAL SUBMITTAL	Remarks	(no remarks)	Due
	Status	APPROVED		Returned	4/3/2024



RICHLAND COUNTY CURRENT FEE SCHEDULE

Residential

Major Subdivisions

- Initial (Sketch Plan) submittal - \$526.55
- Preliminary Plans submittal - \$421.25 plus \$16.86 per lot for the first 80 lots and \$8.42 per lot for 81 lots and above, plus \$368.59 Inspection fee
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee

Minor Subdivisions

- \$421.25 (for the first 10 lots) plus \$10.53 per lot for 11-50 lots
- Digital fee of an additional \$52.66 per lot (for up to 5 lots only) if digital file is not submitted
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee

Administrative Subdivisions

- Lot split - \$105.31 plus digital fee of \$52.66 per lot if digital file is not submitted
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee

Commercial

Commercial/Industrial Site Plans

- \$210.62 plus \$.20/sq ft for the first 15,000 sq ft plus \$.15/sq ft for 15,001 to 60,000 sq ft plus \$.10/sq ft for 60,000 sq ft and above, plus \$368.59 Inspection fee
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee

Multi-family Site Plans

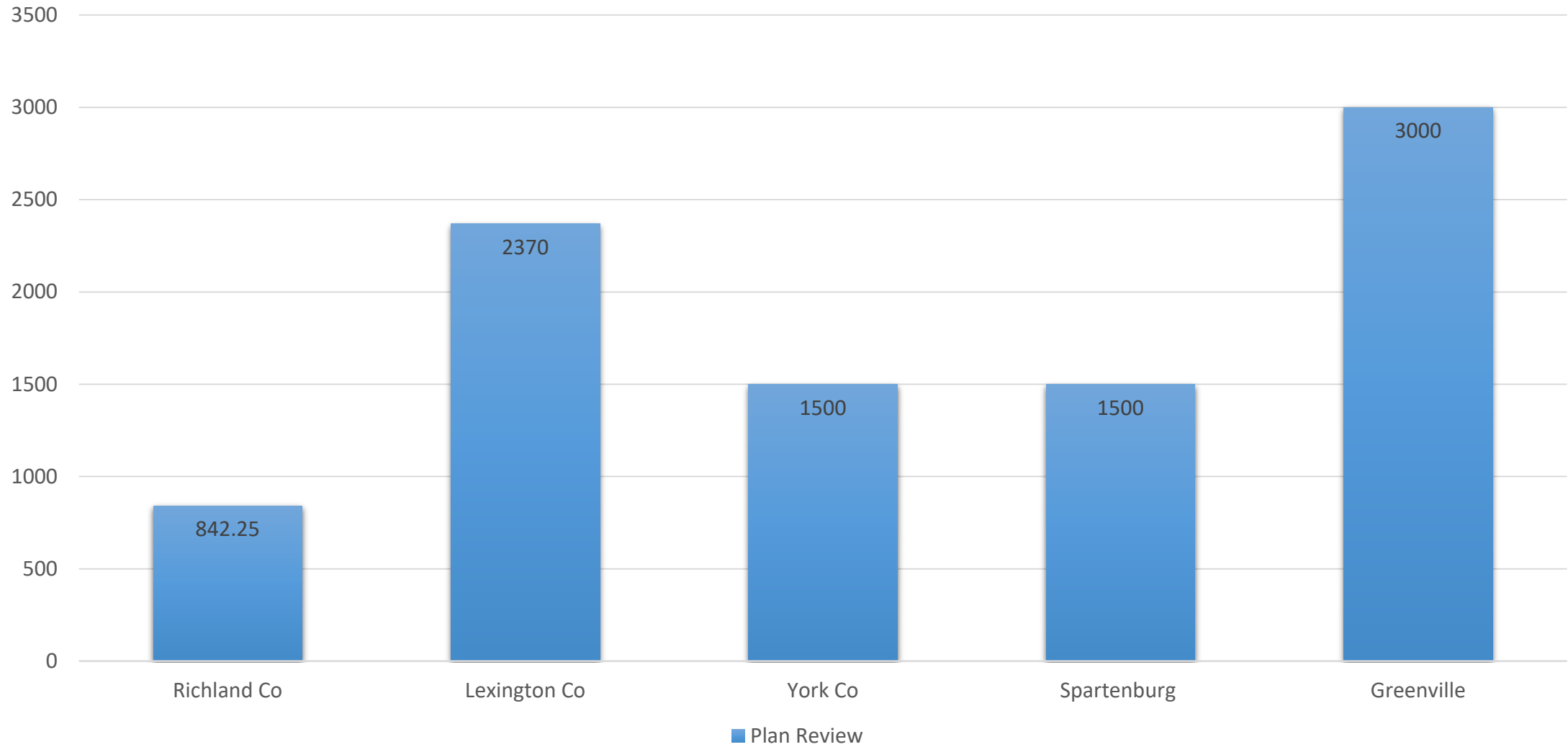
- \$526.55 plus \$10.53 per unit, plus \$368.59 Inspection fee
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee

Communication Towers

- \$210.62 plus 1% of actual construction cost
- *Please note that online submittals using eTrakit carry an additional fee by SCGOV:
e-check- \$2.50 flat fee
credit card- 1.7% plus \$1.00 portal fee



Plan Review Fees- Major Residential Subdivision w/50 lots

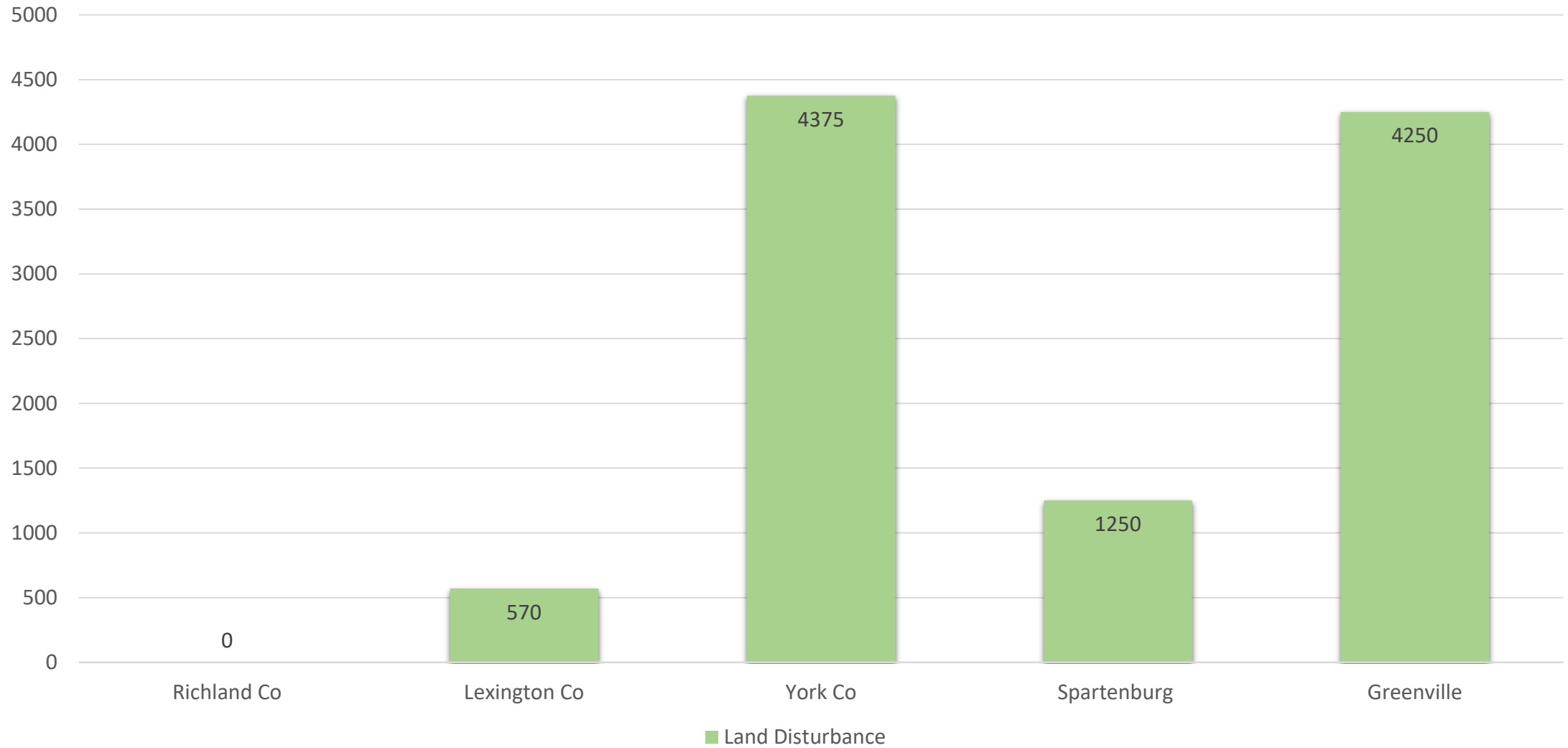


LAND DISTURBANCE

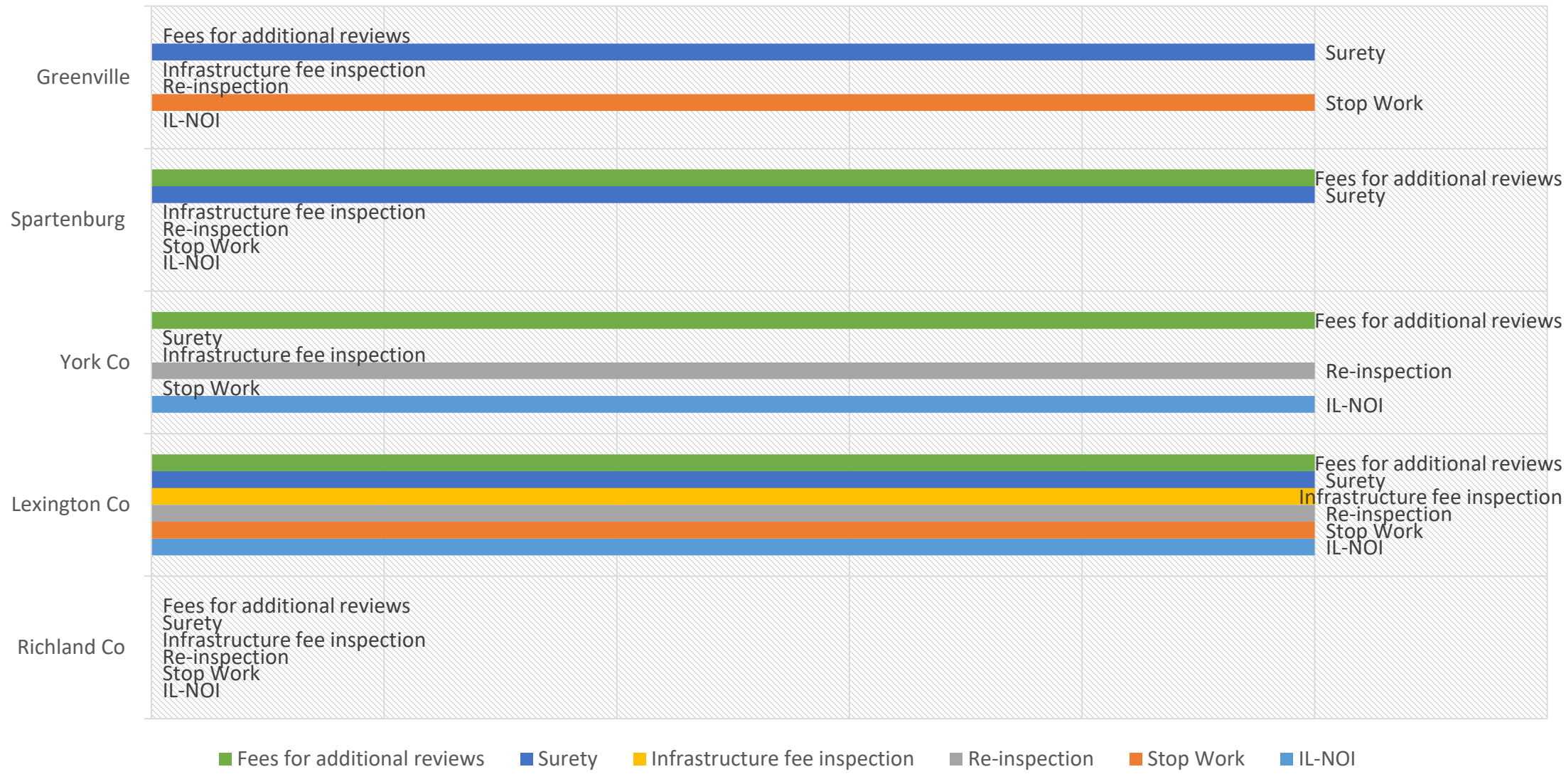
- Lexington Co. flat fee
- York Co. fee per acre of disturbance
- Spartanburg Co. fee per acre of disturbance
- Greenville Co. 2 yr or 5 yr permits with option to renew for 1 yr



Land Disturbance Permit- Major Residential Subdivision w/50 lots (12.5 acres)



Various Review Fees Associated with Development



REAL SCENARIO

- Major residential subdivision
- 150 lots
- 32 acres of land disturbance
- Road and drainage are proposed to be public infrastructure

Applicant A – Ideal Acres

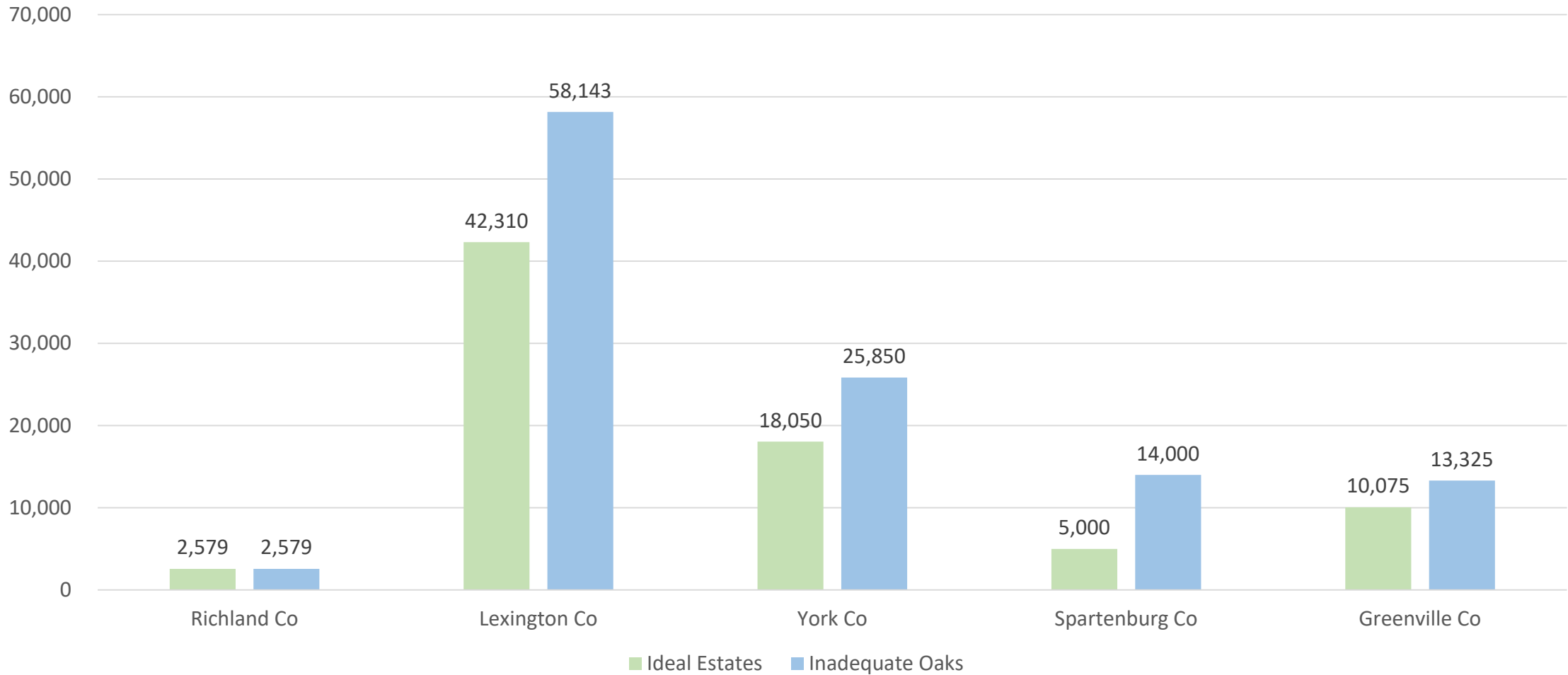
- 2 plan review cycle to get all approvals
- 2 site inspections a month
- Land disturbance permit open for 2 years

Applicant B – Inadequate Oaks

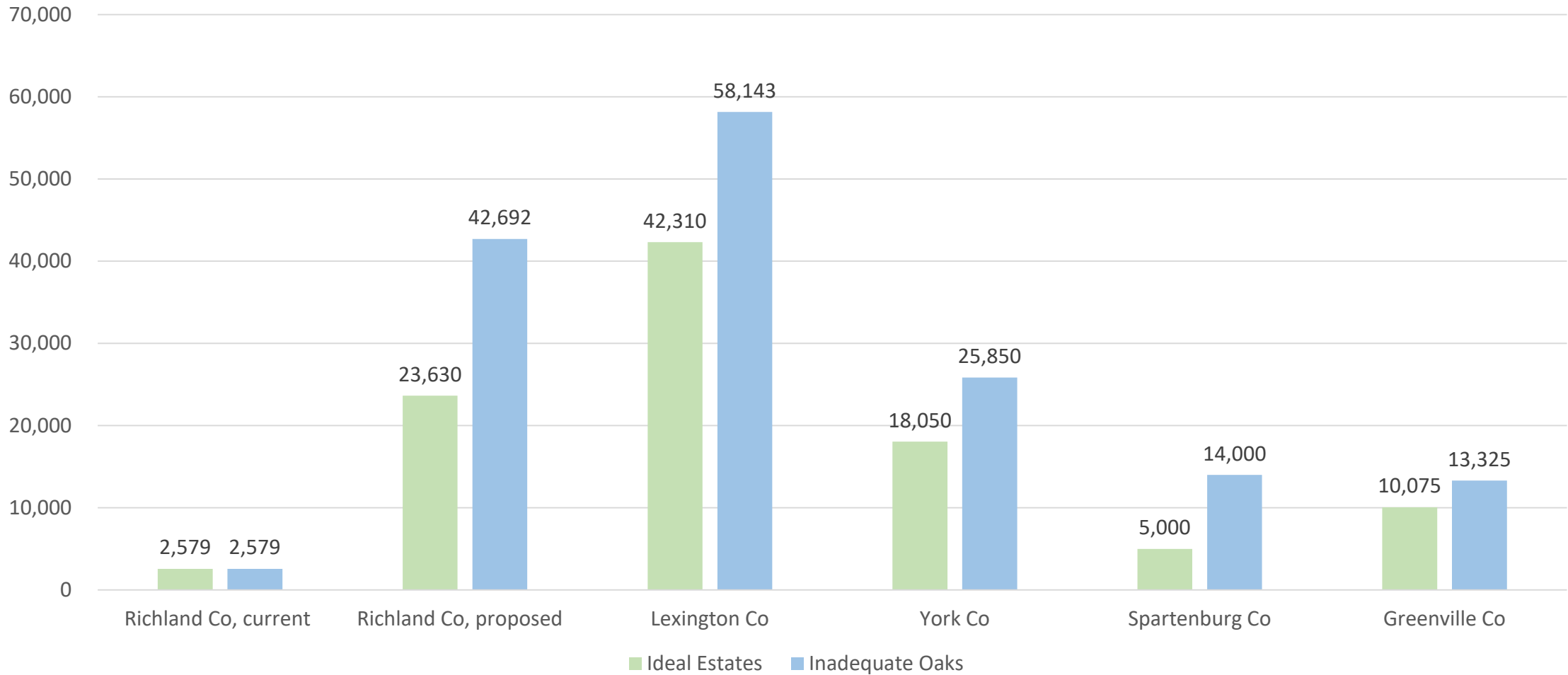
- 11 plan review cycles to get all approvals
- 1 site inspection a week, minimum
- On average 2-5 complaints/week from community
- 1 major modification to the plan
- 1 stop work order
- Land disturbance permit open for 2 years



CURRENT LAND DEVELOPMENT FEES: REAL SCENARIO



PROPOSED LAND DEVELOPMENT FEES: REAL SCENARIO



QUESTIONS?



DEBT SERVICE RECOMMENDATIONS



DEBT SERVICE RECOMMENDATIONS

(PAGE # 73 OF THE RECOMMENDED BUDGET BOOK)

DESCRIPTION	FY2024 ADOPTED	FY 2025 RECOMMENDED
General Obligation (Current)		
Principal	15,780,000	12,770,000
Interest and Fiscal Changes	4,344,222	5,951,888
Total General Obligation Debt (Current)	20,124,222	18,721,888
Fire		
Principal	405,000	425,000
Interest and Fiscal Changes	145,150	130,000
Total Fire Bonds Debt	550,150	555,000
Special Assessment		
Principal	1,335,000	1,400,000
Interest and Fiscal Changes	153,713	86,963
Total Special Assessment	1,488,713	1,486,963
IP Revenue Bond 2019		
Principal	805,000	820,000
Interest and Fiscal Changes	797,917	785,577
Total Special Assessment	1,602,917	1,605,577
Richland School District I		
Principal	58,240,000	37,965,000
Interest and Fiscal Changes	8,601,168	6,477,462
Total Richland School District I	66,841,168	44,442,462



DEBT SERVICE RECOMMENDATIONS (CONT)

(PAGE # 73 OF THE RECOMMENDED BUDGET BOOK)

DESCRIPTION	FY2024 ADOPTED	FY 2025 RECOMMENDED
Richland School District II (Current)		
Principal	46,286,081	42,977,000
Interest and Fiscal Changes	19,908,823	21,868,932
Total Richland District II	66,194,904	64,845,932
Recreation Commission		
Principal	2,514,000	781,000
Interest and Fiscal Changes	650,689	418,677
Total Recreation Commission	3,164,689	1,199,677
Riverbanks Zoo & Garden		
Principal	2,146,000	2,262,000
Interest and Fiscal Changes	445,510	408,190
Total Riverbanks Zoo & Garden	2,591,510	2,670,190
East Richland Sewer		
Principal	1,276,986	1,304,293
Interest and Fiscal Changes	161,575	134,267
Total East Richland Sewer	1,438,561	1,438,560
Transportation		
Principal	11,310,000	11,875,000
Interest and Fiscal Changes	3,124,750	2,559,250
Total Transportation	14,434,750	14,434,250
Total Debt Service	87,824,414	84,588,609



MILLAGE AGENCIES



MILLAGE AGENCIES

(PAGE # 74 OF THE RECOMMENDED BUDGET BOOK)

MILLAGE AGENCY	FY 2023 APPROVED (MILLAGE FUND)	FY 2023 APPROVED (ARPA FUND)	FY 2023 APPROVED TOTAL	FY 2024 APPROVED	FY 2025 REQUESTED	FY 2025 ROLLBACK BUDGET	FY 2025 MILL CAP BUDGET
Richland County Recreation Commission	15,550,000	75,000	15,625,000	16,455,543	19,743,400	17,150,000	17,902,400
The Columbia Area Mental Health	2,427,500	135,000	2,562,500	2,714,000	3,017,600	2,967,600	2,967,600
Richland County Public Library	29,700,000	400,000	30,100,000	32,311,229	34,188,800	34,188,800	35,720,000
Riverbanks Zoo and Gardens	2,605,000	-	2,605,000	2,706,000	3,019,600	3,019,600	3,019,600
Midlands Technical College (Operating)	7,018,600	375,000	7,393,600	7,503,630	8,158,100	8,158,100	8,351,000
Midlands Technical College (Capital)	3,720,000	-	3,720,000	3,926,731	4,124,000	4,124,000	4,124,000
Richland County School District One	241,096,717	-	241,096,717	254,990,675	276,952,216	269,067,416	276,952,216
Richland County School District Two	172,325,821	-	172,325,821	181,576,392	193,779,932	193,779,932	200,882,332
Total	474,443,638	985,000	475,428,638	502,184,200	542,983,648	532,455,448	549,919,148

MILLAGE AGENCY	FY 2024 APPROVED	FY 2025 ROLLBACK BUDGET	DIFFERENCE (\$)
Richland County Recreation Commission	16,455,543	17,150,000	694,457
The Columbia Area Mental Health	2,714,000	2,967,600	253,600
Richland County Public Library	32,311,229	34,188,800	1,877,571
Riverbanks Zoo and Gardens	2,706,000	3,019,600	313,600
Midlands Technical College (Operating)	7,503,630	8,158,100	654,470
Midlands Technical College (Capital)	3,926,731	4,124,000	197,269
Richland County School District One	254,990,675	269,067,416	14,076,741
Richland County School District Two	181,576,392	193,779,932	12,203,540
Total	502,184,200	532,455,448	30,271,248

Green - No Increase

Yellow - Mill Cap Budget

Orange - Over Mill Cap Budget



5 YEAR REASSESSMENT

Auditor Paul Brawley



SECTION 12-37-251. Calculation of rollback millage; equivalent millage.

(A) RESERVED

(B) RESERVED

(C) RESERVED

(D) RESERVED

(E) Rollback millage is calculated by dividing the prior year property taxes levied as adjusted by abatements and additions by the adjusted total assessed value applicable in the year the values derived from a countywide equalization and reassessment program are implemented. This amount of assessed value must be adjusted by deducting assessments added for property or improvements not previously taxed, for new construction, for renovation of existing structures, and assessments attributable *to increases in value due to an assessable transfer of interest.*

(F) RESERVED

(G) If the boundaries of a municipality extend into more than one county and those counties implement the countywide appraisal and equalization programs required pursuant to Section 12-43-217 on different schedules, then the governing body of the municipality shall set an equivalent millage to be used to compute municipal ad valorem property taxes. The equivalent millage to be set by the municipal governing body must be determined by methodology established by the respective county auditors which must be consistent with the methodology for calculating equivalent millage to be established by the Department of Revenue for use in these situations for the purpose of equalizing the municipal property tax on real property situated in different counties.

HISTORY: 1995 Act No. 145, Part II, Section 119B; 1996 Act No. 401, Section 1; 1996 Act No. 458, Part II, Section 33B; 1997 Act No. 106, Section 1; 1997 Act No. 155, Part II, Section 15A; 1998 Act No. 419, Part II, Section 29C; 1998 Act No. 442, Section 4B; 1999 Act No. 100, Part II, Section 51; 1999 Act No. 114, Section 3; 2004 Act No. 226, Section 1, eff May 13, 2004 and applies to property tax years beginning after 2003; 2006 Act No. 386, Section 55.D, eff June 14, 2006; 2006 Act No. 388, Pt I, Section 4.C, eff June 10, 2006; 2011 Act No. 57, Sections 3.A, 3.B, eff June 14, 2011.

Editor's Note

2011 Act No. 57, Section 3.C, provides as follows:

"This section takes effect for rollback millage calculated for property tax years beginning after 2010."



REVENUE NEUTRAL

- Current Assessment \times millage rate = Taxes Levied for FY 23/24
- Taxes Levied FY 23/24 / Reassessment for the same properties = Rollback Millage Rate
- The Rollback Millage does not allow the County to gain additional revenue
- The Mill Value will increase due to reassessment but the rollback millage keeps everything revenue neutral
- The Reassessment Mill Value will increase after the new construction, assessable transfers of interest (ATI) and renovation to existing structures are added to the reassessed mill value for true growth for additional revenue without a tax increase
- The Numbers currently are still fluid between offices at this point.
- This process will be completed after the end of Fiscal Year 2024.
- Millage Rates will be presented in October for approval.



DISCUSSION AND QUESTIONS



Lori Thomas, Assistant County Administrator

(O) (803) 576-2057

(M) (803) 331-9100

Thomas.Lori@RichlandCountySC.Gov

Maddison Wilkerson, Director of Budget

(O) (803) 576-2095

(M) (803) 977-4365

Wilkerson.Maddison@RichlandCountySC.Gov

