



CITY OF WALHALLA

Main Street to the Mountains

AGENDA

WALHALLA CITY COUNCIL BUDGET WORKSHOP

February 27, 2024

5:30 PM

City Hall | 206 N Church St, Walhalla, SC

Tim Hall
Mayor

I. Welcome

Keith Pace
Mayor Pro-Tem

II. Revenue Discussion

Grant Keehn
Councilman

A. Year to Date Revenue and Expenses

Sarai Melendez
Councilwoman

B. Anticipated Fiscal Year 2024-2025 Revenues

III. Capital Improvement Plan and Capital Maintenance Plan

Josh Thomas
Councilman

A. Review of Requests

Josh Holliday
Councilman

B. Prioritization of Request

IV. Council Discussion

Kenny Johns
Councilman

V. Adjournment

Michael Kozlarek
City Attorney

Celia Boyd Myers
City Administrator

General Fund	Revenues YTD		Targeted Percentage	Actual Percentage
	Expected Revenue	YTD Revenue February 2024		
Property Taxes - Current	\$ 619,500.00	\$ 652,065.96	58%	105%
Property Taxes - Delinquent	\$ 20,000.00	\$ 26,396.51	58%	132%
Homestead Exemption Refund*	\$ 58,000.00	\$ 56,182.56	58%	97%
Merchant's Inventory Refund	\$ 9,000.00	\$ 6,780.72	58%	75%
Vehicle Property Tax	\$ 125,000.00	\$ 85,321.37	58%	68%
Broker's Premium	\$ 10,000.00	\$ -	58%	0%
Business License	\$ 500,000.00	\$ 81,001.10	58%	16%
SC Tax Rebates	\$ -	\$ -	58%	0%
Total Tax Income	\$ 1,341,500.00	\$ 907,748.22	58%	68%
<i>*Reimbursement requested</i>				
Accommodations Tax Rebate	\$ 5,500.00	\$ 7,863.99	58%	143%
SC Tax Rebates	\$ 70,000.00	\$ 75,151.62	58%	107%
TNC Account	\$ -	\$ 57.21	58%	-
Accommodations Tax	\$ 4,000.00	\$ 5,082.06	58%	127%
Total Accomodations	\$ 79,500.00	\$ 88,154.88	58%	111%
Oconee Fire Contract	\$ 550,000.00	\$ -	-	-
Blue Ridge Electric	\$ 4,300.00	\$ -	58%	0%
Duke Power	\$ 170,000.00	\$ 146,482.94	58%	86%
Fort Hill Natural Gas	\$ 59,000.00	\$ 62,443.65	58%	106%
SC Housing Authority	\$ 8,000.00	\$ 7,402.27	58%	93%
Bellsouth and AT&T Franchise	\$ 3,500.00	\$ 1,775.53	58%	51%
Northland Cable TV Franchise	\$ 5,300.00	\$ 4,092.29	58%	77%
Total Utility Revenue	\$ 250,100.00	\$ 222,196.68	58%	89%
Building Permits	\$ 47,000.00	\$ 11,879.49	58%	25%
Zoning Permits	\$ 5,800.00	\$ 6,898.50	58%	119%
Total Permit Revenue	\$ 52,800.00	\$ 18,777.99	58%	36%
Inside City Sanitation	\$ 509,540.00	\$ 257,797.50	58%	51%
Recycling Revenue	\$ 4,975.00	\$ -	58%	0%
Outside City Sanitation	\$ 357,598.00	\$ 207,074.50	58%	58%
Total Sanitation Revenue	\$ 872,113.00	\$ 464,872.00	58%	53%
Out of City Fees	\$ 30,000.00	\$ 22,485.00	58%	75%
Sponsorships	\$ 5,000.00	\$ 4,200.00	58%	84%
Oconee County Rec Donations	\$ 50,000.00	\$ -	58%	0%
Uniforms	\$ 28,000.00	\$ 10,248.56	58%	37%
Insurance Participants	\$ 300.00	\$ 36.00	58%	12%
In City Rec Fees	\$ 3,000.00	\$ 935.00	58%	31%
Tennis-Gym-Ball Rental	\$ -	\$ 150.00	58%	-
Total Rec Fees	\$ 116,300.00	\$ 38,054.56	58%	33%
Tunnel Gate	\$ 95,000.00	\$ 65,525.81	58%	69%
Tunnel Shelter Rental	\$ 500.00	\$ 450.00	58%	90%
Depot Rental	\$ 27,000.00	\$ 25,184.00	58%	93%
Old St Johns	\$ 250.00	\$ 200.00	58%	80%
Total Tunnel/Depot Revenue	\$ 122,750.00	\$ 91,359.81	58%	74%
Traffic Fines	\$ 55,000.00	\$ 42,930.35	58%	78%
Fine Assessments	\$ 67,300.00	\$ (14,934.55)	58%	-22%
Restitution	\$ -	\$ (562.50)	58%	-
SC Collection Cost (3%)	\$ 500.00	\$ 633.84	58%	127%

SRO Walhalla High & Middle	\$ 74,991.00	\$ -	58%	0%
Total Fines & Fees	\$ 197,791.00	\$ 28,067.14	58%	14%
Local Option Disbursement	\$ 3,000.00	\$ 3,000.00	58%	100%
Emergency Service Recovery Income	\$ 3,500.00	\$ 245.50	58%	7%
Sale of Capital Assets	\$ -	\$ -	58%	-
Total Miscellaneous Income	\$ 3,500.00	\$ 245.50	58%	7%
Property Rental	\$ 3,000.00	\$ 1,500.00	58%	50%
Miscellaneous Income	\$ 50,000.00	\$ 1,147.34	58%	2%
Copy/Report Fees	\$ -	\$ 84.00	58%	-
Bond and Capital Lease Proceed**	\$ -	\$ 350,122.28	58%	-
Salary Reimbursements	\$ -	\$ 7,820.00	58%	-
Total Miscellaneous Income	\$ 53,000.00	\$ 360,673.62	58%	681%
**Proceeds for lease purchase of sanitation truck				
Grants	\$ 50,000.00	\$ 30,816.20	58%	62%
Total General Fund Revenues	\$ 3,692,354.00	\$ 2,253,966.60	58%	61%

Enterprise Fund	Expected Revenue	YTD Revenue February 2024	Targeted Percentage	Actual Percentage
Water Sales	\$ 4,300,000.00	\$ 124,304.39	58%	3%
Water Tap Fees	\$ 120,000.00	\$ 11,570.00	58%	10%
Outside Water Sales	\$ -	\$ 2,175,871.56	58%	-
Outside Water Tap Fees	\$ -	\$ 25,700.00	58%	-
Fire Hydrant/Meters Used	\$ 500.00	\$ 280.00	58%	56%
Set Up Charges	\$ 15,000.00	\$ 2,210.00	58%	15%
Service Charges	\$ 3,000.00	\$ -	58%	0%
Water Penalties	\$ 80,000.00	\$ 84,416.46	58%	106%
Reconnect Fees	\$ 30,000.00	\$ 39,340.00	58%	131%
Fire Sprinklers	\$ 6,000.00	\$ 3,264.50	58%	54%
Total Water Revenues	\$ 4,554,500.00	\$ 2,466,956.91	58%	54%
Telecommunications	\$ 28,000.00	\$ -	0.58	0%
Sewer Fees	\$ 182,747.00	\$ 76,943.20	58%	42%
West Union Sewer Fees		\$ 5,045.60	58%	-
Sewer Taps	\$ 10,000.00	\$ 33,788.97	58%	338%
Total Sewer Revenue	\$ 192,747.00	\$ 115,777.77	58%	60%
Total Enterprise Fund Revenues	\$ 4,775,247.00	\$ 2,582,734.68	58%	54%

Anticipated Revenues FY24-25

General Fund	FY 23-24 Actual Revenue	Expected Revenue	YTD Revenue February 2024	Anticipated Revenue FY24-25
Property Taxes - Current	\$ 624,844.08	\$ 619,500.00	\$ 652,065.96	\$ 675,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 20,000.00	\$ 26,396.51	\$ 25,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 58,000.00	\$ 56,182.56	\$ 55,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,000.00	\$ 6,780.72	\$ 9,000.00
Vehicle Property Tax	\$ 154,156.81	\$ 125,000.00	\$ 85,321.37	\$ 140,000.00
Broker's Premium	\$ 11,271.39	\$ 10,000.00	\$ -	
Business License	\$ 547,950.59	\$ 500,000.00	\$ 81,001.10	\$ 525,000.00
SC Tax Rebates	\$ -	\$ -	\$ -	\$ -
Total Tax Income	\$ 1,434,875.83	\$ 1,341,500.00	\$ 907,748.22	\$ 1,429,000.00
Accommodations Tax Rebate	\$ 10,297.98	\$ 5,500.00	\$ 7,863.99	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 70,000.00	\$ 75,151.62	\$ 80,000.00
TNC Account	\$ 59.14	\$ -	\$ 57.21	\$ -
Accommodations Tax	\$ 5,138.83	\$ 4,000.00	\$ 5,082.06	\$ 5,000.00
Total Accommodations	\$ 110,926.59	\$ 79,500.00	\$ 88,154.88	\$ 95,000.00
Oconee Fire Contract	\$ 300,000.00	\$ 550,000.00	\$ -	\$ 550,000.00
Blue Ridge Electric	\$ 4,588.74	\$ 4,300.00	\$ -	\$ 4,000.00
Duke Power	\$ 188,881.83	\$ 170,000.00	\$ 146,482.94	\$ 170,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 59,000.00	\$ 62,443.65	\$ 60,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,000.00	\$ 7,402.27	\$ 8,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 3,500.00	\$ 1,775.53	\$ 3,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 5,300.00	\$ 4,092.29	\$ 5,000.00
Total Utility Revenue	\$ 268,932.38	\$ 250,100.00	\$ 222,196.68	\$ 250,000.00
Building Permits	\$ -	\$ 47,000.00	\$ 11,879.49	\$ 25,000.00
Zoning Permits	\$ 5,821.00	\$ 5,800.00	\$ 6,898.50	\$ 7,000.00
Total Permit Revenue	\$ 5,821.00	\$ 52,800.00	\$ 18,777.99	\$ 32,000.00
Inside City Sanitation	\$ 489,575.50	\$ 509,540.00	\$ 257,797.50	\$ 510,000.00
Recycling Revenue	\$ -	\$ 4,975.00	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 357,598.00	\$ 207,074.50	\$ 360,000.00
Total Sanitation Revenue	\$ 837,199.40	\$ 872,113.00	\$ 464,872.00	\$ 870,000.00
Out of City Fees	\$ 27,960.80	\$ 30,000.00	\$ 22,485.00	\$ 30,000.00
Sponsorships	\$ 3,156.00	\$ 5,000.00	\$ 4,200.00	\$ 10,000.00
Oconee County Rec Donations	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00
Uniforms	\$ 31,571.95	\$ 28,000.00	\$ 10,248.56	\$ 25,000.00
Insurance Participants	\$ 560.00	\$ 300.00	\$ 36.00	\$ 100.00
In City Rec Fees	\$ 3,090.00	\$ 3,000.00	\$ 935.00	\$ 2,000.00
Tennis-Gym-Ball Rental	\$ -	\$ -	\$ 150.00	\$ 250.00
Total Rec Fees	\$ 116,338.75	\$ 116,300.00	\$ 38,054.56	\$ 117,350.00
Tunnel Gate	\$ 78,875.25	\$ 95,000.00	\$ 65,525.81	\$ 120,000.00
Tunnel Shelter Rental	\$ 250.00	\$ 500.00	\$ 450.00	\$ 500.00
Depot Rental	\$ 35,364.00	\$ 27,000.00	\$ 25,184.00	\$ 25,000.00
Old St Johns	\$ 400.00	\$ 250.00	\$ 200.00	\$ 250.00
Total Tunnel/Depot Revenue	\$ 114,889.25	\$ 122,750.00	\$ 91,359.81	\$ 145,750.00
Traffic Fines	\$ 51,843.85	\$ 55,000.00	\$ 42,930.35	\$ 55,000.00

Fine Assessments	\$ 2,006.96	\$ 67,300.00	\$ (14,934.55)	\$ -
Restitution	\$ 5,436.00	\$ -	\$ (562.50)	\$ -
SC Collection Cost (3%)	\$ 698.31	\$ 500.00	\$ 633.84	\$ 500.00
SRO Walhalla High & Middle	\$ 74,990.84	\$ 74,991.00	\$ -	\$ -
Total Fines & Fees	\$ 134,975.96	\$ 197,791.00	\$ 28,067.14	\$ 55,500.00
Local Option Disbursement	\$ (3,000.00)	\$ 3,000.00	\$ 3,000.00	\$ -
Emergency Service Recovery Income	\$ 3,564.75	\$ 3,500.00	\$ 245.50	\$ 3,500.00
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	\$ 3,564.75	\$ 3,500.00	\$ 245.50	\$ 3,500.00
Property Rental	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
Miscellaneous Income	\$ 1,187,285.72	\$ 50,000.00	\$ 1,147.34	\$ 300.00
Copy/Report Fees	\$ 137.00	\$ -	\$ 84.00	\$ 100.00
Bond and Capital Lease Proceed	\$ -	\$ -	\$ 350,122.28	\$ -
Salary Reimbursements	\$ 3,802.50	\$ -	\$ 7,820.00	\$ -
Total Miscellaneous Income	\$ 1,192,725.22	\$ 53,000.00	\$ 360,673.62	\$ 1,900.00
Grants	\$ 34,507.75	\$ 50,000.00	\$ 30,816.20	\$ 50,000.00
Total General Fund Revenues	\$ 4,551,756.88	\$ 3,692,354.00	\$ 2,253,966.60	\$ 3,600,000.00

Enterprise Fund	FY 23-24 Actual Revenue	Expected Revenue	YTD Revenue February 2024	Anticipated Revenue FY24-25
Water Sales	\$ 4,310,788.35	\$ 4,300,000.00	\$ 124,304.39	\$ 1,500,000.00
Water Tap Fees	\$ 188,715.00	\$ 120,000.00	\$ 11,570.00	\$ 25,000.00
Outside Water Sales	\$ -	\$ -	\$ 2,175,871.56	\$ 2,750,000.00
Outside Water Tap Fees	\$ -	\$ -	\$ 25,700.00	\$ 40,000.00
Fire Hydrant/Meters Used	\$ 65.00	\$ 500.00	\$ 280.00	\$ 500.00
Set Up Charges	\$ 16,393.80	\$ 15,000.00	\$ 2,210.00	\$ 5,000.00
Service Charges	\$ -	\$ 3,000.00	\$ -	\$ 1,000.00
Water Penalties	\$ 111,976.97	\$ 80,000.00	\$ 84,416.46	\$ 100,000.00
Reconnect Fees	\$ 41,085.00	\$ 30,000.00	\$ 39,340.00	\$ 40,000.00
Fire Sprinklers	\$ 6,153.50	\$ 6,000.00	\$ 3,264.50	\$ 5,000.00
Total Water Revenues	\$ 4,675,177.62	\$ 4,554,500.00	\$ 2,466,956.91	\$ 4,466,500.00
Telecommunications	\$ 30,961.38	\$ 28,000.00	\$ -	\$ 25,000.00
Sewer Fees	\$ 1,185,558.06	\$ 182,747.00	\$ 76,943.20	\$ 150,000.00
West Union Sewer Fees	\$ 43,003.70	\$ -	\$ 5,045.60	\$ 5,000.00
Sewer Taps	\$ -	\$ 10,000.00	\$ 33,788.97	\$ 50,000.00
Total Sewer Revenue	\$ 1,228,561.76	\$ 192,747.00	\$ 115,777.77	\$ 205,000.00
Total Enterprise Fund Revenues	\$ 5,934,700.76	\$ 4,775,247.00	\$ 2,582,734.68	\$ 4,696,500.00

**Budget Workshop
February 27, 2023**

Goals for 2024-2025

1. Balanced and Realistic Budget
2. Competitive Pay for all Employees
3. Complete Infrastructure Projects in progress
4. Increase PRT Revenue
5. Complete the Comp Plan

Gasoline and Fuel Expenses

Department	Budgeted FY 24	Percentage Used
Administration	\$1,000	177%
Community Development	\$1,200	12%
Police	\$45,700	93%
Fire	\$20,000	77%
Public Works	\$137,000	55%
PRT	\$4,500	57%
Water Crew	\$50,000	83%
Water Plant	\$2,000	20%

Insurance Premiums

Administration	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$20,000.00	\$22,013.00	\$24,000.00
Property Insurance	\$0.00	\$24.00	\$50.00
Vehicle Insurance	\$900.00	\$766.50	\$900.00

Community Development	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$1,000.00	\$2,418.00	\$3,000.00
Property Insurance	\$500.00	\$549.50	\$650.00
Vehicle Insurance	\$600.00	\$268.00	\$400.00

Police	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$62,000.00	\$77,121.00	\$80,000.00
Property Insurance	\$2,170.00	\$2,033.50	\$2,500.00
Vehicle Insurance	\$12,000.00	\$14,151.50	\$15,500.00

Public Works	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$4,800.00	\$5,605.50	\$6,000.00
Property Insurance	\$1,500.00	\$1,476.50	\$2,000.00
Vehicle Insurance	\$20,000.00	\$20,547.50	\$22,000.00

Fire	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$5,000.00	\$5,810.50	\$6,500.00
Property Insurance	\$2,500.00	\$2,792.50	\$3,200.00
Vehicle Insurance	\$9,000.00	\$9,441.50	\$10,300.00

PRT	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$1,900.00	\$2,349.50	\$2,700.00
Property Insurance	\$6,500.00	\$7,990.50	\$8,100.00
Vehicle Insurance	\$1,600.00	\$1,417.50	\$1,600.00

Water Crew	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$5,000.00	\$5,847.00	\$6,100.00
Property Insurance	\$6,500.00	\$7,240.50	\$7,700.00
Vehicle Insurance	\$10,000.00	\$9,309.00	\$10,00.00

Water Billing	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$2,500.00	\$746.00	\$2,000.00
Property Insurance	\$1,500.00	\$1,548.50	\$2,000.00
Vehicle Insurance	\$0.00	\$0.00	\$0.00

Water Plant	FY 2024 Budgeted	Actual	Requested FY 2025
Tort Liability Insurance	\$2,000.00	\$2,431.00	\$3,000.00
Property Insurance	\$30,000.00	\$35,368.50	\$40,000.00
Vehicle Insurance	\$0.00	\$0.00	\$0.00

City of Walhalla Capital Improvement Plan (CIP) FY 2025-2029

Department	Project Title	Project Description	FY 24-25 Request	FY 25-26 Request	FY 26-27 Request	FY 27-28 Request	FY 28-29 Request	Total	Department Score	Group Score	Priority
Administration	Media/IT Equipment	Install audio/visual equipment in Council Chambers, Depot and use fo	25,000				25,000	50,000	13		
Administration	City Hall Facility	New or enlarged city hall				1,000,000	3,000,000	4,000,000	15		
Facilities	Storage Building	Storage building for inventory, signs, fogger, etc.			200,000			200,000	15		
Facilities	Side by Side	Side by side utilit vehicle with dump bed	19,250					19,250	17		
Facilities	Finish Mower	Finish mower to mow larger areas	7,000					7,000	17		
Facilities	Tractor with boomer mower	Tractor with side boom mower to cut trees/ditches		90,000				90,000	18		
Facilities	Dodge 2500 Truck	New truck for Facilities	80,000					80,000	18		
Facilities/Sanitation	New Facility	New facility with large truck bays, storage, etc.		1,000,000	3,500,000			4,500,000	15		
Fire	Gear Extractor System	Gear extractor system (toxin removal)	30,000					30,000	21		
Fire	Station Addition	Enlarge current station and storage		200,000	250,000	500,000	250,000	1,200,000	21		
Fire	Aerial Device	Aerial device, 2000gal/min, 750gal tank, 100' reach	300,000	300,000	300,000	300,000	300,000	1,500,000	21		
Police	Police Station	Construction of a new police station	2,500,000	2,000,000				4,500,000	18		
Sanitation	Street Sweeper	Street Sweeper to keep trash, leaves off streets		340,000				340,000	17		
Sewer	North Andover Lift Station	Upgrade sewer lift station for the North Andover subdivision		45,000	305,000			350,000	14		
Sewer	Mountain View Lift Station	Upgrade sewer lift station for the Mountain View subdivision		40,000	260,000			300,000	15		
Sewer	Catepillar 308 Excavator	Catepillar 308 excavator for sewer trunkline rehab/larger projects, rer	175,000					175,000	18		
Stumphouse Mountain Park	Park Kiosks	Installation of electronic kiosks with gates	20,000			20,000		40,000	15		
Water	New Facility	Replace and enlarge water shop with office and storage	70,000	630,000				700,000	15		
Water	Lean-to Shed	Lean-to shed for equipment storage	20,000					20,000	15		
Water	New Maintenance Facility	New Shop building for inventory, equipment, office, etc.		88,000	1,012,000			1,100,000	16		
Water	20" Water Main	20" water main along West Union Rd from Jenkins Rd to Hwy 11	255,000	2,895,000				3,150,000	17		
Water	10" Water Main	10" water main along Poplar Springs Rd (Buxton Sub to Hammock Ridg	250,000	2,850,000				3,100,000	17		
Water	12" Water Main	12" water main along Hwy 11 (Country Junction and Wolf Stake)			160,000	1,840,000		2,000,000	18		
Water	Vacuum Trailer/Hydro Excavator	Vacuum trailer/hydro excavator for emergency pumping and water m	80,000					80,000	18		
Water	12" Water Main	12" water main from Hwy 11 to Hwy 183		360,000	4,140,000			4,500,000	19		
Water	Upper Dam Tree Removal	Upper dam maintenance at old water plant	89,000								
Wwater	Sludge Removal	Remove sludge at current water plant	65,000								
Water	300,000 Gallon Water Tank	300,000 Gallon elevated water storage tank in Wolf Stake area		160,000	1,840,000			2,000,000	19		
Total			\$ 3,985,250	\$ 10,998,000	\$ 11,987,000	\$ 3,640,000	\$ 3,575,000	\$ 34,185,250			

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City of Walhalla Capital Maintenance Plan (CMP) FY 2025-2029

Department	Project Title	Project Description	FY 24-25 Request	FY 25-26 Request	FY 26-27 Request	FY 27-28 Request	FY 28-29 Request	Total
Administration	Computer Replacement	Replace existing laptops and computers (some over 10 years old)	4,000	4,000	4,000	4,000	4,000	20,000
Administration	Vehicle Fleet Rotation	Rotation of vehicle					40,000	40,000
Facilities	Enclose Shop	Enclose shop, seal roof, add heat/air, roll doors, repairs		100,000				100,000
Facilities	Old St. Johns Gables	Replace the boards on both gables, repairs	40,000					40,000
Facilities	Reline the Depot Pond	Reline the pond, remove sludge and place rock		200,000				200,000
Facilities	Replace Backhoe	Replace 2010 John Deer Backhoe					150,000	150,000
Facilities	Replace Bucket Truck	Replace 17 year old F-450 Bucket Truck			175,000			175,000
Facilities	Replace F-250 Service Body	Replace F-250 Service Body Truck			62,000			62,000
Facilities	Replace F-450 Dump Truck	Replace F-450 used to haul gravel, mulch, etc		81,300				81,300
Facilities	Replace Guardian 190 G4	Replace Guardian 190 G4 Truck monted with mosquito sprayer					19,000	19,000
Facilities	Replace Hooper Trailer	Replace 2018 Hooper trailer used to haul mowers, lumber, etc.					7,500	7,500
Facilities	Replace Hustler Diesel Mower	Replace 2012 Hustler Diesel Mower	14,500					14,500
Facilities	Replace Hustler Fastrac Mower	Replace 2012 Fastrac Mower with heavy repair history			7,000			7,000
Facilities	Replace Hustler Super Z	Replace 2023 Hustler Super Z with Bagger					19,500	19,500
Facilities	Replace Kioti 55 Tractor	Replace Kioti 55 Tractor used for bush hogging and loading				65,000		65,000
Facilities	Replace Kubota Skid Steer	Replace Kubota Skid Steer					80,000	80,000
Facilities	Replace SCAG Mower	Replace 2018 SCAG Mower with heavy repair history		13,500				13,500
Facilities	Replace Snow Plow	Replace 1994 Snow Plow			25,000			25,000
Facilities	Replace Utility Trailer	Replace 1997 utility trailer (27 years old)		10,000				10,000
Fire	Air Pack Replacement	Replace outdated air packs and cylinders		200,000				200,000
Fire	Battalion 5 Replacement	Replace 16 year old trcuk, heavy repair history		70,000				70,000
Fire	Brush Truck Replacement	Replace 2007 brush truck, high repair history		120,000				120,000
Fire	Cascade System	Replace outdated air supply device		50,000				50,000
Fire	Computer Replacement	Replace existing computers/laptops	6,000	6,000	6,000	6,000	6,000	30,000
Fire	Engine 54 Replacement	Replace 26 year old engine	200,000	200,000	200,000	200,000	200,000	1,000,000
Fire	Heavy Rescue Truck	Replace highly used 23 year old rescue truck		175,000	175,000	175,000	175,000	700,000
Fire	Station Remodel	Upgrades and repairs to current station		30,000	30,000	30,000		90,000
Fire	Turn-out Gear Replacement	Replace expired and soon-to-be expired turn-out gear	50,000	50,000	25,000	25,000	25,000	175,000
Planning & Community Development	Replace vehicle	Replace existing suburban that is currently inoperable	40,000					40,000
Police	Body Axon TAP Program	Body camera and Taser lease program, In-car cameras	84,920	84,920	84,920	84,920	84,920	424,600
Police	Computer Replacement	Replace existing computers/laptops	13,600	13,600	13,600	13,600	13,600	68,000
Police	Radio Replacement	Replace outdated/broken portable/mobile radios	4,500	4,500	4,500	4,500	4,500	22,500
Police	Security Camera Program	Upgrade/implement security cameras at City-owned properties	25,000	10,000	5,000	10,000	10,000	60,000
Police	Vehicle Fleet Rotation	Rotation of department's 20 vehicles (~3/year)	219,000	219,000	219,000	219,000	219,000	1,095,000
PRT	Replace Gators	Replace aged gator			15,000			15,000
PRT	Replace mowers	Replace maintenance equipment (Mowers)		30,000		30,000		60,000
PRT	Replace vehicle	Replace PRT truck	30,000					30,000
PRT	Sertoma playground upgrade	Upgrade the playground at Sertoma Playground	25,000	125,000				150,000
Sanitation	Replace 1500 Truck	Replace 11 year old pick-up truck		39,000				39,000
Sanitation	Replace Autocar Front-Loader	Replace 2022 Autocar Front Trash Truck					380,000	380,000
Sanitation	Replace F-150 Truck	Replace 2012 truck with Tommy lift, heavy repair history	40,000					40,000
Sanitation	Replace F-150 Truck	Replace 2020 pick-up truck					40,000	40,000

Sanitation	Replace F-700 Dump Truck	Replace 1996 F-700 Dump Truck used for snow, gravel, brush, etc.	130,000					130,000
Sanitation	Replace Front-Loader	Replace 2007 front-loading trash truck	365,000					365,000
Sanitation	Replace Knuckleboom	Replace 10 year old knuckleboom	155,000					155,000
Sanitation	Replace Leaf Truck	Replace 2020 leaf truck					260,000	260,000
Sewer	Side by side Kubota	Side by side Kubota RTV-X850 for Sewer ROW	20,000					20,000
Stumphouse Mountain Park	Pavement	Resurface damaged roadway, resurface, stripe	30,000					30,000
Water	Caterpillar 420IT Backhoe/Loader	Replace Caterpillar 420IT Backhoe/loader	26,000	26,000	26,000	26,000	26,000	104,000
Water	Gooseneck Dump Trailer	Gooseneck dump trailer to haul equipment and materials	20,000					20,000
Water	Kubota L4060 Tractor	Replace 1990 Kubota L3750 for truckline maintenance	50,000					50,000
Water	RAM 5500 4x4 with Dump Body	Replace 1996 Ford F600 Dump truck with heavy repair history	95,000					95,000
Water	Replace Ram 3500 4x4	Replace Ram 3500 4x4 with service body (2 vehicles)	95,000	95,000		S		190,000
Water	Replace Tacomas	Replace 3 trucks used for meter reading, ROW, etc.	78,000	39,000				117,000
Water	Roof Replacement	3 Roof replacements (booster pump stations and storage building)	30,000					30,000
Water	Sludge Processing	Addition of sludge processing unit for current water plant	75,000	400,000				475,000
Water	Straw Blower	Straw blower for spreading work areas until reseeded	30,000					30,000
Total			\$ 1,299,520	\$ 3,065,820	\$ 1,077,020	\$ 893,020	\$ 1,764,020	\$ 8,099,400




**SOUTH CAROLINA
REVENUE AND FISCAL AFFAIRS OFFICE**

1000 ASSEMBLY STREET
REMBERT C. DENNIS BUILDING, SUITE 421
COLUMBIA, SC 29201
803 734-3793
RFA.SC.GOV

MEMORANDUM

To: County Auditors
School Superintendents
Municipal Officials

From: Frank A. Rainwater, Executive Director 

Date: February 6, 2024

Subject: Millage Rate Increase Limitation for FY 2024-25 – Inflation Component

This memo is to provide an update regarding the millage rate increase limitations for local jurisdictions for FY 2024-25. While the full millage rate limits will be provided later as the population data become available, we would like to advise you on the inflation component.

The millage rate increase limitation as defined in SC Code of Law § 6-1-320 is the increase in the Consumer Price Index for the preceding calendar year plus the percentage increase for the previous year in the population of the entity as determined by the Revenue and Fiscal Affairs Office. The Consumer Price Index increased 4.12 percent from calendar year 2022 to calendar year 2023. This is the figure we will use for the calculation of the millage rate increase limits. Each political entity's limit will be based upon 4.12 percent plus any increase in population as applicable.

The millage rate increase limitations for counties and school districts will be published following the release of the 2023 county population estimates by the US Census Bureau. The millage rate increase limitations for municipalities will be published following the release of the 2023 population estimates for incorporated places. For your information, we have included the current release schedule as published by the US Census Bureau below.

Census Bureau Population Release Dates (as of February 6, 2024):

Counties: March 2024

Incorporated Places: May 2024

We hope that this information will be helpful to local governments in planning for their budgets. If we may be of additional assistance, please feel free to contact Mary Katherine Miller at marykatherine.miller@rfa.sc.gov or (803) 734-3322.

FY 2023-24 Municipal Millage Rate Increase Limitations

Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Abbeville City	4,853	4,859	0.12%	0.12%	8.00%	8.12%
Aiken City	32,252	32,463	0.65%	0.65%	8.00%	8.65%
Allendale Town	2,628	2,515	(4.30%)	0.00%	8.00%	8.00%
Anderson City	29,552	29,771	0.74%	0.74%	8.00%	8.74%
Andrews Town	2,562	2,540	(0.86%)	0.00%	8.00%	8.00%
Arcadia Lakes Town	863	857	(0.70%)	0.00%	8.00%	8.00%
Atlantic Beach Town	230	283	23.04%	23.04%	8.00%	31.04%
Awendaw Town	1,416	1,429	0.92%	0.92%	8.00%	8.92%
Aynor Town	1,011	1,033	2.18%	2.18%	8.00%	10.18%
Bamberg Town	3,034	2,978	(1.85%)	0.00%	8.00%	8.00%
Barnwell City	4,630	4,588	(0.91%)	0.00%	8.00%	8.00%
Batesburg-Leesville Town	5,269	5,266	(0.06%)	0.00%	8.00%	8.00%
Beaufort City	13,717	13,722	0.04%	0.04%	8.00%	8.04%
Belton City	4,395	4,444	1.11%	1.11%	8.00%	9.11%
Bennettsville City	6,749	6,654	(1.41%)	0.00%	8.00%	8.00%
Bethune Town	317	321	1.26%	1.26%	8.00%	9.26%
Bishopville City	2,947	2,911	(1.22%)	0.00%	8.00%	8.00%
Blacksburg Town	1,878	1,886	0.43%	0.43%	8.00%	8.43%
Blackville Town	1,923	1,903	(1.04%)	0.00%	8.00%	8.00%
Blenheim Town	113	111	(1.77%)	0.00%	8.00%	8.00%
Bluffton Town	31,775	34,493	8.55%	8.55%	8.00%	16.55%
Blythewood Town	5,327	5,839	9.61%	9.61%	8.00%	17.61%
Bonneau Town	427	429	0.47%	0.47%	8.00%	8.47%
Bowman Town	771	769	(0.26%)	0.00%	8.00%	8.00%
Branchville Town	973	971	(0.21%)	0.00%	8.00%	8.00%
Briarcliffe Acres Town	496	519	4.64%	4.64%	8.00%	12.64%
Brunson Town	420	416	(0.95%)	0.00%	8.00%	8.00%
Burnettown Town	3,091	3,144	1.71%	1.71%	8.00%	9.71%
Calhoun Falls Town	1,722	1,726	0.23%	0.23%	8.00%	8.23%
Camden City	7,931	8,213	3.56%	3.56%	8.00%	11.56%
Cameron Town	374	372	(0.53%)	0.00%	8.00%	8.00%
Campobello Town	700	722	3.14%	3.14%	8.00%	11.14%
Carlisle Town	318	315	(0.94%)	0.00%	8.00%	8.00%
Cayce City	13,742	13,649	(0.68%)	0.00%	8.00%	8.00%
Central Pacolet Town	212	221	4.25%	4.25%	8.00%	12.25%
Central Town	5,301	5,345	0.83%	0.83%	8.00%	8.83%
Chapin Town	1,850	1,878	1.51%	1.51%	8.00%	9.51%
Charleston City	151,783	153,672	1.24%	1.24%	8.00%	9.24%

Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Cheraw Town	4,993	4,985	(0.16%)	0.00%	8.00%	8.00%
Chesnee City	852	878	3.05%	3.05%	8.00%	11.05%
Chester City	5,228	5,187	(0.78%)	0.00%	8.00%	8.00%
Chesterfield Town	1,349	1,353	0.30%	0.30%	8.00%	8.30%
Clemson City	17,893	17,843	(0.28%)	0.00%	8.00%	8.00%
Clinton City	7,581	7,554	(0.36%)	0.00%	8.00%	8.00%
Clio Town	597	592	(0.84%)	0.00%	8.00%	8.00%
Clover Town	6,953	7,405	6.50%	6.50%	8.00%	14.50%
Columbia City	136,394	139,698	2.42%	2.42%	8.00%	10.42%
Conway City	25,614	27,346	6.76%	6.76%	8.00%	14.76%
Cope Town	33	33	0.00%	0.00%	8.00%	8.00%
Cordova Town	134	133	(0.75%)	0.00%	8.00%	8.00%
Cottageville Town	699	705	0.86%	0.86%	8.00%	8.86%
Coward Town	742	744	0.27%	0.27%	8.00%	8.27%
Cowpens Town	2,062	2,123	2.96%	2.96%	8.00%	10.96%
Cross Hill Town	413	415	0.48%	0.48%	8.00%	8.48%
Darlington City	6,147	6,083	(1.04%)	0.00%	8.00%	8.00%
Denmark City	3,118	3,084	(1.09%)	0.00%	8.00%	8.00%
Dillon City	6,414	6,332	(1.28%)	0.00%	8.00%	8.00%
Donalds Town	319	321	0.63%	0.63%	8.00%	8.63%
Due West Town	1,206	1,214	0.66%	0.66%	8.00%	8.66%
Duncan Town	4,140	4,276	3.29%	3.29%	8.00%	11.29%
Easley City	23,344	24,463	4.79%	4.79%	8.00%	12.79%
Eastover Town	617	619	0.32%	0.32%	8.00%	8.32%
Edgefield Town	2,364	2,418	2.28%	2.28%	8.00%	10.28%
Edisto Beach Town	1,024	1,035	1.07%	1.07%	8.00%	9.07%
Ehrhardt Town	447	438	(2.01%)	0.00%	8.00%	8.00%
Elgin Town	1,615	1,612	(0.19%)	0.00%	8.00%	8.00%
Elko Town	139	138	(0.72%)	0.00%	8.00%	8.00%
Elloree Town	556	552	(0.72%)	0.00%	8.00%	8.00%
Estill Town	1,782	1,768	(0.79%)	0.00%	8.00%	8.00%
Eutawville Town	233	233	0.00%	0.00%	8.00%	8.00%
Fairfax Town	1,455	1,392	(4.33%)	0.00%	8.00%	8.00%
Florence City	39,978	40,072	0.24%	0.24%	8.00%	8.24%
Folly Beach City	2,070	2,084	0.68%	0.68%	8.00%	8.68%
Forest Acres City	10,488	10,403	(0.81%)	0.00%	8.00%	8.00%
Fort Lawn Town	962	961	(0.10%)	0.00%	8.00%	8.00%
Fort Mill Town	27,955	30,940	10.68%	10.68%	8.00%	18.68%
Fountain Inn City	11,016	11,758	6.74%	6.74%	8.00%	14.74%
Furman Town	223	222	(0.45%)	0.00%	8.00%	8.00%
Gaffney City	12,570	12,454	(0.92%)	0.00%	8.00%	8.00%
Gaston Town	1,620	1,620	0.00%	0.00%	8.00%	8.00%

Source: SC Revenue and Fiscal Affairs - 05/18/2023

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Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Georgetown City	8,391	8,556	1.97%	1.97%	8.00%	9.97%
Gifford Town	252	251	(0.40%)	0.00%	8.00%	8.00%
Gilbert Town	590	601	1.86%	1.86%	8.00%	9.86%
Goose Creek City	46,707	47,618	1.95%	1.95%	8.00%	9.95%
Govan Town	52	51	(1.92%)	0.00%	8.00%	8.00%
Gray Court Town	767	769	0.26%	0.26%	8.00%	8.26%
Great Falls Town	1,931	1,914	(0.88%)	0.00%	8.00%	8.00%
Greeleyville Town	373	367	(1.61%)	0.00%	8.00%	8.00%
Greenville City	72,286	72,310	0.03%	0.03%	8.00%	8.03%
Greenwood City	22,433	22,454	0.09%	0.09%	8.00%	8.09%
Greer City	38,849	42,090	8.34%	8.34%	8.00%	16.34%
Hampton Town	2,641	2,611	(1.14%)	0.00%	8.00%	8.00%
Hanahan City	21,428	21,462	0.16%	0.16%	8.00%	8.16%
Hardeeville City	8,853	10,283	16.15%	16.15%	8.00%	24.15%
Harleyville Town	680	698	2.65%	2.65%	8.00%	10.65%
Hartsville City	7,446	7,420	(0.35%)	0.00%	8.00%	8.00%
Heath Springs Town	773	802	3.75%	3.75%	8.00%	11.75%
Hemingway Town	486	477	(1.85%)	0.00%	8.00%	8.00%
Hickory Grove Town	457	459	0.44%	0.44%	8.00%	8.44%
Hilda Town	421	418	(0.71%)	0.00%	8.00%	8.00%
Hilton Head Island Town	37,660	38,069	1.09%	1.09%	8.00%	9.09%
Hodges Town	160	161	0.63%	0.63%	8.00%	8.63%
Holly Hill Town	1,268	1,261	(0.55%)	0.00%	8.00%	8.00%
Hollywood Town	5,424	5,479	1.01%	1.01%	8.00%	9.01%
Honea Path Town	3,741	3,788	1.26%	1.26%	8.00%	9.26%
Inman City	3,059	3,148	2.91%	2.91%	8.00%	10.91%
Irmo Town	11,785	11,942	1.33%	1.33%	8.00%	9.33%
Isle of Palms City	4,335	4,357	0.51%	0.51%	8.00%	8.51%
Iva Town	1,144	1,158	1.22%	1.22%	8.00%	9.22%
Jackson Town	1,547	1,580	2.13%	2.13%	8.00%	10.13%
James Island Town	11,681	11,762	0.69%	0.69%	8.00%	8.69%
Jamestown Town	72	71	(1.39%)	0.00%	8.00%	8.00%
Jefferson Town	772	776	0.52%	0.52%	8.00%	8.52%
Jenkinsville Town	39	38	(2.56%)	0.00%	8.00%	8.00%
Johnsonville City	1,366	1,367	0.07%	0.07%	8.00%	8.07%
Johnston Town	2,033	2,078	2.21%	2.21%	8.00%	10.21%
Jonesville Town	842	830	(1.43%)	0.00%	8.00%	8.00%
Kershaw Town	1,772	1,843	4.01%	4.01%	8.00%	12.01%
Kiawah Island Town	1,999	1,988	(0.55%)	0.00%	8.00%	8.00%
Kingstree Town	3,158	3,104	(1.71%)	0.00%	8.00%	8.00%
Kline Town	146	144	(1.37%)	0.00%	8.00%	8.00%
Lake City City	6,054	5,996	(0.96%)	0.00%	8.00%	8.00%

Source: SC Revenue and Fiscal Affairs - 05/18/2023

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Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Lake View Town	776	767	(1.16%)	0.00%	8.00%	8.00%
Lamar Town	857	847	(1.17%)	0.00%	8.00%	8.00%
Lancaster City	8,634	8,829	2.26%	2.26%	8.00%	10.26%
Landrum City	2,536	2,613	3.04%	3.04%	8.00%	11.04%
Lane Town	462	456	(1.30%)	0.00%	8.00%	8.00%
Latta Town	1,274	1,258	(1.26%)	0.00%	8.00%	8.00%
Laurens City	9,314	9,271	(0.46%)	0.00%	8.00%	8.00%
Lexington Town	24,324	24,626	1.24%	1.24%	8.00%	9.24%
Liberty City	3,325	3,299	(0.78%)	0.00%	8.00%	8.00%
Lincolnton Town	1,161	1,174	1.12%	1.12%	8.00%	9.12%
Little Mountain Town	251	255	1.59%	1.59%	8.00%	9.59%
Livingston Town	128	129	0.78%	0.78%	8.00%	8.78%
Lockhart Town	377	373	(1.06%)	0.00%	8.00%	8.00%
Lodge Town	84	84	0.00%	0.00%	8.00%	8.00%
Loris City	2,567	2,637	2.73%	2.73%	8.00%	10.73%
Lowndesville Town	121	121	0.00%	0.00%	8.00%	8.00%
Lowrys Town	183	183	0.00%	0.00%	8.00%	8.00%
Luray Town	94	93	(1.06%)	0.00%	8.00%	8.00%
Lyman Town	6,323	6,510	2.96%	2.96%	8.00%	10.96%
Lynchburg Town	311	308	(0.96%)	0.00%	8.00%	8.00%
Manning City	3,826	3,802	(0.63%)	0.00%	8.00%	8.00%
Marion City	6,331	6,208	(1.94%)	0.00%	8.00%	8.00%
Mauldin City	25,673	26,918	4.85%	4.85%	8.00%	12.85%
Mayesville Town	547	543	(0.73%)	0.00%	8.00%	8.00%
McBee Town	760	767	0.92%	0.92%	8.00%	8.92%
McClellanville Town	605	608	0.50%	0.50%	8.00%	8.50%
McColl Town	2,046	2,023	(1.12%)	0.00%	8.00%	8.00%
McConnells Town	284	286	0.70%	0.70%	8.00%	8.70%
McCormick Town	2,247	2,050	(8.77%)	0.00%	8.00%	8.00%
Meggett Town	1,397	1,411	1.00%	1.00%	8.00%	9.00%
Moncks Corner Town	13,704	15,262	11.37%	11.37%	8.00%	19.37%
Monetta Town	199	202	1.51%	1.51%	8.00%	9.51%
Mount Croghan Town	133	133	0.00%	0.00%	8.00%	8.00%
Mount Pleasant Town	92,844	94,545	1.83%	1.83%	8.00%	9.83%
Mullins City	3,958	3,888	(1.77%)	0.00%	8.00%	8.00%
Myrtle Beach City	36,986	38,417	3.87%	3.87%	8.00%	11.87%
Neeses Town	316	313	(0.95%)	0.00%	8.00%	8.00%
New Ellenton Town	2,245	2,286	1.83%	1.83%	8.00%	9.83%
Newberry City	10,687	10,726	0.36%	0.36%	8.00%	8.36%
Nichols Town	227	224	(1.32%)	0.00%	8.00%	8.00%
Ninety Six Town	2,063	2,062	(0.05%)	0.00%	8.00%	8.00%
Norris Town	743	746	0.40%	0.40%	8.00%	8.40%

Source: SC Revenue and Fiscal Affairs - 05/18/2023

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Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
North Augusta City	24,816	25,258	1.78%	1.78%	8.00%	9.78%
North Charleston City	117,586	118,608	0.87%	0.87%	8.00%	8.87%
North Myrtle Beach City	19,307	19,836	2.74%	2.74%	8.00%	10.74%
North Town	682	678	(0.59%)	0.00%	8.00%	8.00%
Norway Town	280	280	0.00%	0.00%	8.00%	8.00%
Olanda Town	544	544	0.00%	0.00%	8.00%	8.00%
Olar Town	209	207	(0.96%)	0.00%	8.00%	8.00%
Orangeburg City	12,914	13,349	3.37%	3.37%	8.00%	11.37%
Pacolet Town	2,330	2,402	3.09%	3.09%	8.00%	11.09%
Pageland Town	2,473	2,488	0.61%	0.61%	8.00%	8.61%
Pamplico Town	1,055	1,055	0.00%	0.00%	8.00%	8.00%
Parksville Town	121	122	0.83%	0.83%	8.00%	8.83%
Patrick Town	269	272	1.12%	1.12%	8.00%	9.12%
Pawleys Island Town	132	133	0.76%	0.76%	8.00%	8.76%
Paxville Town	230	228	(0.87%)	0.00%	8.00%	8.00%
Peak Town	52	52	0.00%	0.00%	8.00%	8.00%
Pelion Town	629	625	(0.64%)	0.00%	8.00%	8.00%
Pelzer Town	1,361	1,379	1.32%	1.32%	8.00%	9.32%
Pendleton Town	3,543	3,589	1.30%	1.30%	8.00%	9.30%
Perry Town	197	203	3.05%	3.05%	8.00%	11.05%
Pickens City	3,391	3,392	0.03%	0.03%	8.00%	8.03%
Pine Ridge Town	2,220	2,258	1.71%	1.71%	8.00%	9.71%
Pinewood Town	501	499	(0.40%)	0.00%	8.00%	8.00%
Plum Branch Town	73	74	1.37%	1.37%	8.00%	9.37%
Pomaria Town	128	130	1.56%	1.56%	8.00%	9.56%
Port Royal Town	14,759	15,632	5.92%	5.92%	8.00%	13.92%
Prosperity Town	1,184	1,194	0.84%	0.84%	8.00%	8.84%
Quinby Town	909	908	(0.11%)	0.00%	8.00%	8.00%
Ravenel Town	2,569	2,603	1.32%	1.32%	8.00%	9.32%
Reevesville Town	199	196	(1.51%)	0.00%	8.00%	8.00%
Reidville Town	1,676	1,729	3.16%	3.16%	8.00%	11.16%
Richburg Town	276	273	(1.09%)	0.00%	8.00%	8.00%
Ridge Spring Town	574	578	0.70%	0.70%	8.00%	8.70%
Ridgeland Town	3,754	3,781	0.72%	0.72%	8.00%	8.72%
Ridgeville Town	1,639	1,637	(0.12%)	0.00%	8.00%	8.00%
Ridgeway Town	263	258	(1.90%)	0.00%	8.00%	8.00%
Rock Hill City	74,743	75,349	0.81%	0.81%	8.00%	8.81%
Rockville Town	137	137	0.00%	0.00%	8.00%	8.00%
Rowesville Town	250	250	0.00%	0.00%	8.00%	8.00%
Ruby Town	309	310	0.32%	0.32%	8.00%	8.32%
Salem Town	120	121	0.83%	0.83%	8.00%	8.83%
Salley Town	332	338	1.81%	1.81%	8.00%	9.81%

Source: SC Revenue and Fiscal Affairs - 05/18/2023

Z:\Property Tax\Millage Caps\FY 23-24\Muni\Millage Cap Muni

Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Saluda Town	3,073	3,056	(0.55%)	0.00%	8.00%	8.00%
Santee Town	817	815	(0.24%)	0.00%	8.00%	8.00%
Scotia Town	156	157	0.64%	0.64%	8.00%	8.64%
Scranton Town	652	654	0.31%	0.31%	8.00%	8.31%
Seabrook Island Town	2,060	2,077	0.83%	0.83%	8.00%	8.83%
Sellers Town	148	145	(2.03%)	0.00%	8.00%	8.00%
Seneca City	8,912	8,979	0.75%	0.75%	8.00%	8.75%
Sharon Town	466	468	0.43%	0.43%	8.00%	8.43%
Silverstreet Town	162	164	1.23%	1.23%	8.00%	9.23%
Simpsonville City	24,724	26,748	8.19%	8.19%	8.00%	16.19%
Six Mile Town	757	756	(0.13%)	0.00%	8.00%	8.00%
Smoaks Town	99	99	0.00%	0.00%	8.00%	8.00%
Smyrna Town	59	60	1.69%	1.69%	8.00%	9.69%
Snelling Town	250	250	0.00%	0.00%	8.00%	8.00%
Society Hill Town	431	428	(0.70%)	0.00%	8.00%	8.00%
South Congaree Town	2,382	2,376	(0.25%)	0.00%	8.00%	8.00%
Spartanburg City	38,430	38,584	0.40%	0.40%	8.00%	8.40%
Springdale Town	2,745	2,719	(0.95%)	0.00%	8.00%	8.00%
Springfield Town	441	438	(0.68%)	0.00%	8.00%	8.00%
St. George Town	1,816	1,830	0.77%	0.77%	8.00%	8.77%
St. Matthews Town	1,836	1,833	(0.16%)	0.00%	8.00%	8.00%
St. Stephen Town	1,561	1,562	0.06%	0.06%	8.00%	8.06%
Starr Town	167	168	0.60%	0.60%	8.00%	8.60%
Stuckey Town	194	195	0.52%	0.52%	8.00%	8.52%
Sullivan's Island Town	1,893	1,910	0.90%	0.90%	8.00%	8.90%
Summerton Town	798	791	(0.88%)	0.00%	8.00%	8.00%
Summerville Town	51,337	51,617	0.55%	0.55%	8.00%	8.55%
Summit Town	433	442	2.08%	2.08%	8.00%	10.08%
Sumter City	43,179	42,757	(0.98%)	0.00%	8.00%	8.00%
Surfside Beach Town	4,212	4,280	1.61%	1.61%	8.00%	9.61%
Swansea Town	740	751	1.49%	1.49%	8.00%	9.49%
Sycamore Town	147	141	(4.08%)	0.00%	8.00%	8.00%
Tatum Town	73	72	(1.37%)	0.00%	8.00%	8.00%
Tega Cay City	13,280	13,689	3.08%	3.08%	8.00%	11.08%
Timmons ville Town	2,091	2,097	0.29%	0.29%	8.00%	8.29%
Travelers Rest City	7,862	8,486	7.94%	7.94%	8.00%	15.94%
Trenton Town	201	207	2.99%	2.99%	8.00%	10.99%
Troy Town	86	85	(1.16%)	0.00%	8.00%	8.00%
Turbeville Town	754	749	(0.66%)	0.00%	8.00%	8.00%
Ulmer Town	61	59	(3.28%)	0.00%	8.00%	8.00%
Union City	8,047	7,939	(1.34%)	0.00%	8.00%	8.00%
Vance Town	124	124	0.00%	0.00%	8.00%	8.00%

Source: SC Revenue and Fiscal Affairs - 05/18/2023

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Municipality	Census Bureau Population Estimates (as of July 1)		Population Growth	Population Factor	CPI Factor	FY 2023-24 Millage Rate Increase Limitation
	2021	2022				
Van Wyck Town	895	933	4.25%	4.25%	8.00%	12.25%
Varnville Town	1,634	1,618	(0.98%)	0.00%	8.00%	8.00%
Wagener Town	644	655	1.71%	1.71%	8.00%	9.71%
Walhalla City	4,110	4,151	1.00%	1.00%	8.00%	9.00%
Walterboro City	5,476	5,464	(0.22%)	0.00%	8.00%	8.00%
Ward Town	120	119	(0.83%)	0.00%	8.00%	8.00%
Ware Shoals Town	1,696	1,698	0.12%	0.12%	8.00%	8.12%
Waterloo Town	151	149	(1.32%)	0.00%	8.00%	8.00%
Wellford City	3,415	3,517	2.99%	2.99%	8.00%	10.99%
West Columbia City	17,562	17,618	0.32%	0.32%	8.00%	8.32%
West Pelzer Town	979	990	1.12%	1.12%	8.00%	9.12%
West Union Town	377	381	1.06%	1.06%	8.00%	9.06%
Westminster City	2,365	2,386	0.89%	0.89%	8.00%	8.89%
Whitmire Town	1,399	1,404	0.36%	0.36%	8.00%	8.36%
Williams Town	95	95	0.00%	0.00%	8.00%	8.00%
Williamston Town	4,102	4,148	1.12%	1.12%	8.00%	9.12%
Williston Town	2,870	2,843	(0.94%)	0.00%	8.00%	8.00%
Windsor Town	116	120	3.45%	3.45%	8.00%	11.45%
Winnsboro Town	3,209	3,162	(1.46%)	0.00%	8.00%	8.00%
Woodford Town	157	156	(0.64%)	0.00%	8.00%	8.00%
Woodruff City	4,305	4,431	2.93%	2.93%	8.00%	10.93%
Yemassee Town	1,091	1,077	(1.28%)	0.00%	8.00%	8.00%
York City	8,653	8,648	(0.06%)	0.00%	8.00%	8.00%

Data Sources: Population as published by the U.S. Census Bureau, Population Division, 2023; All Urban Consumer Price Index as published by the US Bureau of Labor Statistics for Calendar Year 2021 to Calendar Year 2022 in January 2023

Pursuant to SC Code of Laws, 1976, Section 6-1-320

Option	General	Enterprise	Total	Additional	Year
3% under \$60k; 1% over	\$ 3,178,035.20	\$ 1,613,738.29	\$ 4,791,773.49	\$ 47,091.49	2024
2% for all	\$ 3,221,801.14	\$ 1,605,859.00	\$ 4,827,660.14	\$ 82,978.14	2024
5% under \$50k	\$ 3,240,584.12	\$ 1,625,264.12	\$ 4,865,848.24	\$ 121,166.25	2024
3% for all	\$ 3,250,381.88	\$ 1,619,654.24	\$ 4,870,036.12	\$ 125,354.11	2024
5% under \$50k; 2% over	\$ 3,267,367.82	\$ 1,634,056.35	\$ 4,901,424.17	\$ 156,742.17	2024
5% under \$50k; 3% over	\$ 3,280,759.67	\$ 1,638,452.47	\$ 4,919,212.14	\$ 174,530.13	2024
5% longevity (5yr increments)	\$ 3,176,870.31	\$ 1,584,470.71	\$ 4,761,341.02	\$ 16,659.02	2024
5% longevity (5yr increments)	\$ 3,182,839.06	\$ 1,584,470.71	\$ 4,767,309.77	\$ 5,968.75	2025
5% longevity (5yr increments)	\$ 3,206,719.89	\$ 1,603,044.34	\$ 4,809,764.23	\$ 42,454.46	2026
5% longevity (5yr increments)	\$ 3,247,631.75	\$ 1,618,843.40	\$ 4,866,475.15	\$ 56,710.92	2027
5% longevity (5yr increments)	\$ 3,302,121.98	\$ 1,644,202.66	\$ 4,946,324.64	\$ 79,849.50	2028

Longevity proposal

5% increase every 5 years through 30 years

Merit Proposal

1-3% increase based on annual performance review with budget approval

Can range from 0-3%

Ex:

With budget approval to 3%, employees with an outstanding performance evaluation, would receive 3% increase. Employees with good, would receive 2%. Employees with acceptable, 1%. Employees with subpar would not receive a merit raise.

If budget approval was only up to 2%, employees with an outstanding performance evaluation, would receive 2% increase. Employees with a good, would receive 1%.

Employees with acceptable, 0.5%.

New Hire Proposal

If satisfactory meets 6-month probation period, \$1,000 increase.