



## Agenda Briefing

**To:** Chair Overture Walker and Honorable Members of the Council  
**Prepared by:** Abhijit "Abhi" Deshpande, Director  
**Department:** Budget and Grants Management  
**Subject:** April 26, 2022, Budget Work Session Companion Document

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1. **Councilman Malinowski:** On page four (4) concerning the living wage calculations, how did you come up with the number associated with the living wage to be adjusted to \$32,210 or \$16.52 per hour?

**Answer:** Director of Budget & Grants Management, Abhi Deshpande:

This number is based on the Massachusetts Institute of Technology's (Department of Urban Studies and Planning) Living Wage Calculator which was first created by Dr. Amy Glasmeier. The living wage model is an alternative measure of basic needs. A market-based approach draws upon geographically specific expenditure data related to a family's likely minimum food, childcare, health insurance, housing, transportation, and other necessities (e.g. clothing, personal care items, etc.) costs. The living wage draws on these cost elements and the rough effects of income and payroll taxes to determine the minimum employment earning necessary to meet a family's basic needs while also maintaining self-sufficiency.

Please refer to attachments # 3 and # 4 for additional information.

2. **Councilman Malinowski:** Why did the Auditors office get an increase in the personnel line recommendation from the Administrator than their budget ask?

**Answer:** Director of Budget & Grants Management, Abhi Deshpande:

The misunderstanding is due to a data input and transmission error that occurred in Central Square (County's financial and budgetary ERP software) while processing the Auditor's Office budget request. Department requested no change (decrease or increase) in their Salary and Wages, and Retirement line-items for FY23 (as compared to FY22). Administration recommended an increase in these line items based on increased rates of retirement contributions.

Additionally, Auditor's Office requested an increase of \$9000 in Overtime and \$18,000 in Professional Services. Administration has recommended both of these items.

Therefore, the Administration has recommended a total increase of \$40,869.80 in their FY23 budget compared to the FY22 adopted budget.

3. **Councilman Malinowski:** Can we review what each department has spent to date in their budgets?

Answer: Director of Budget & Grants Management, Abhi Deshpande:

Please refer to attachment # 2.

4. **Councilman Malinowski and Councilwoman Barron:** How were Administration's recommendations for a department's increase or decrease in its recommendations determined?

Answer: Director of Budget & Grants Management, Abhi Deshpande:

The Administration followed the below process in preparing the FY 2022-23 Budget

- ✓ **December 2021:** The Budget and Grants Office (BGO) developed and issued guidelines, and instructions for the departments to submit their operating and capital budget requests for the upcoming fiscal year.
- ✓ **January 2022:** The BGO organized and provided three training sessions to departments on how to submit their budget request through County's financial and budgetary ERP, Central Square.
- ✓ **February 2022:** Departments submitted their requests to BGO which distributed copies to the Administrator's Office.
- ✓ **February/March 2022:** Administrator's Office met with departments to discuss their requests.
- ✓ **March 2022:** Administrator's Office and BGO analyzed personnel, operating, and capital budget requests and prepared budget drafts.
- ✓ **March 2022:** Administrator's Office released FY 2022-23 Budget Recommendations to the Richland County Council.
- ✓ **April/May 2022:** Interactive budget work sessions are organized and presented to the Council to brainstorm, answer questions and provide additional information about budget recommendations.
- ✓ **May/June 2022:** The Council begins its deliberations and passes the budget
- ✓ **July 2022:** Administrator acts on budget and budget appropriations are implemented

In summary, the operational and capital budget requests were submitted by departments, while personnel recommendations were developed by analyzing historical data and current rates of fringe benefits and employer contributions.

Answer: County Administrator, Leonardo Brown:

We considered the philosophy of priority-driven budgeting which allocates resources according to how effectively a department's program or service achieves the goals and objectives that are of the greatest value to the organization and community. When we met with departments, we

seriously questioned the spending decisions made in years past and encouraged more creative conversations about departments' personnel and operating expenditure.

Therefore, through a collaborative, evidence-based process, we identified the programs, services, and initiatives that are most important and well-aligned with the organizational priorities. We recommended funding for these higher-value services at an increased level.

5. **Councilwoman Barron:** Will American Rescue Funds show up in the budget so we can see how that money is allocated?

Answer: ACA, Lori Thomas:

No, ARPA funding decisions are not part of the FY2022-23 operating, personnel, and capital budget. However, we can provide you with the details of the current allocations of these funds.

Please refer to attachment # 5.

6. **Councilman Pugh:** How did you come up with the 4%?

Answer: Director of Budget & Grants Management, Abhi Deshpande:

There was no specific method employed to determine a 4% pay raise. This number (4%) was in line with the cost of living adjustments implemented/proposed by the local and state governments recently. E.g.

- ✓ City of Columbia employees received a 3% COLA in January 2022
- ✓ State of SC employees received a 2.5% COLA in July 2021 and a 3% COLA is budgeted for July 2022

7. **Councilwoman Y. McBride:** What are the long-term rewards or impact on employees with the insurance change?

Answer: Director of Budget & Grants Management, Abhijit Deshpande:

As per our calculations, we estimate that in FY2023 the collective cost of Cigna's health insurance premiums to the current Richland County employees would be around \$3.187 million. On the contrary, the health insurance plans provided by SC PEBA would cost around \$2.278 million to the current Richland County employees. Therefore, we project that in FY23 the collective cost of health insurance premiums for the current Richland County employees would be around \$900,000 less than their cost in FY22.

Additionally, the employer cost savings that will be realized over the years from the proposed insurance change will allow the Richland County Government to implement several employee-

centric initiatives (e.g. additional COLA, better wage compensations, employer-paid primary and preventive health care services) as well as capital improvement projects in the local communities in future.

The below table shows the comparison of employee costs for the plans provided by Cigna and SC PEBA.

	Cigna Estimated Employee Premium Projections					SC PEBA Estimated Per Employee Premium Projections				
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Current		*FY 23/24	*FY 24/25	
	Premiums	Premiums	Premiums	Premiums	Premiums	Premiums	FY 22/23	Premiums	Premiums	*FY 25/26
	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP	Employee/ PP
<b>Premium Plan</b>										
Employee	\$ 89.00	\$ 105.28	\$ 113.18	\$ 121.67	\$ 130.79	\$ 48.84	\$ 48.84	\$ 52.50	\$ 56.44	\$ 60.67
Employee Spouse	\$ 239.00	\$ 377.56	\$ 405.88	\$ 436.32	\$ 469.05	\$ 126.68	\$ 126.68	\$ 136.18	\$ 146.39	\$ 157.37
Employee Child/Children	\$ 114.50	\$ 181.57	\$ 195.18	\$ 209.82	\$ 225.56	\$ 71.93	\$ 71.93	\$ 77.32	\$ 83.12	\$ 89.36
Family	\$ 348.50	\$ 521.18	\$ 560.27	\$ 602.29	\$ 647.46	\$ 153.28	\$ 153.28	\$ 164.78	\$ 177.13	\$ 190.42
<b>Standard Plan</b>										
Employee	\$ 25.00	\$ 27.50	\$ 29.56	\$ 31.78	\$ 34.16	\$ 48.84	\$ 48.84	\$ 52.50	\$ 56.44	\$ 60.67
Employee Spouse	\$ 185.00	\$ 203.50	\$ 218.76	\$ 235.17	\$ 252.81	\$ 126.68	\$ 126.68	\$ 136.18	\$ 146.39	\$ 157.37
Employee Child/Children	\$ 51.50	\$ 56.65	\$ 60.90	\$ 65.47	\$ 70.38	\$ 71.93	\$ 71.93	\$ 77.32	\$ 83.12	\$ 89.36
Family	\$ 283.00	\$ 311.30	\$ 334.65	\$ 359.75	\$ 386.73	\$ 153.28	\$ 153.28	\$ 164.78	\$ 177.13	\$ 190.42
<b>Choice Plan</b>										
Employee	\$ -					\$ 4.85	\$ 4.85	\$ 5.21	\$ 5.60	\$ 6.03
Employee Spouse	\$ 88.50	\$ 97.35	\$ 104.65	\$ 112.50	\$ 120.94	\$ 38.70	\$ 38.70	\$ 41.60	\$ 44.72	\$ 48.08
Employee Child/Children	\$ 26.50	\$ 29.15	\$ 31.34	\$ 33.69	\$ 36.21	\$ 10.24	\$ 10.24	\$ 11.01	\$ 11.83	\$ 12.72
Family	\$ 150.00	\$ 165.00	\$ 177.38	\$ 190.68	\$ 204.98	\$ 56.50	\$ 56.50	\$ 60.74	\$ 65.29	\$ 70.19
	*FY 22/23 includes 10% increase and 7.5% each year thereafter.					*PEBA has not increased employee premiums for these plans since 2012				
						* Beginning FY 23/24 estimate includes 7.5% increase				

8. **Councilwoman Y. McBride:** Will employees who are earning below \$32,210 receive a 4% pay raise in addition to the proposed livable minimum wage adjustment?

Answer: Director of Budget & Grants Management, Abhijit Deshpande:

As per the proposed budget, a 4% pay raise is not accounted for all the employees who would receive a minimum livable wage adjustment up to \$32,210.

If employees receive more than a 4% pay increase as a result of livable wage adjustment, they're excluded from receiving an additional 4% COLA.

If employees receive less than a 4% pay increase as a result of livable wage adjustment, they would receive additional COLA of difference between their rate of increase and 4%. For example, if an employee receives only a 2.5% increase from the current base salary as a result of a livable wage adjustment, that employee would receive an additional 1.5% COLA from the new base of #32,210.

Having said that, if the Council chooses to approve an additional 4% increase for employees after adjusting their salary to the proposed livable wage level, below is the expected additional fiscal impact on the General Fund.

- ✓ 4% COLA from \$32,210: ~\$345,000
- ✓ 4% COLA from \$33,384: ~\$458,000

**9. Councilman P. Livingston:** What is the capital budget for each department?

Answer: Director of Budget & Grants Management, Abhijit Deshpande:

Please refer to attachment # 1.

**10. Councilman Livingston:** What is the comparison from last year's Mill to this year?

Answer: ACA, Lori Thomas:

2021 Mill: \$1,796,000

2022 Mill: \$1,830,000

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**Attachment # 1**

**GENERAL FUND – FY23 CAPITAL BUDGET**

<b>EXPENDITURES</b>					<b>FY2020 ACTUALS</b>	<b>2021 ACTUALS</b>	<b>2022 APPROVED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>2023 RECOMMENDED TOTAL</b>
1100155000	Solicitor	Capital	531300	Automotive Equipment	-	-	-	-	6,000
1100157000	Clerk of Court	Capital	531200	Machines & Other Equipment	-	-	17,000	17,000	2,314
1100157000	Clerk of Court	Capital	531500	Data Processing Equipment	896	75,000	-	-	-
1100157000	Clerk of Court	Capital	532200	Construction	38,115	-	-	-	-
1100161000	County Administrator	Capital	531600	Software	185	1,036	2,500	2,500	18,249
1100161100	Public Information	Capital	531000	Other Capital	-	-	-	-	-
1100161500	County Risk Management	Capital	531600	Software	13,074	-	30,000	-	-
1100161500	County Risk Management	Capital	530300	Building Improvements	-	171,156	-	-	-
1100163500	County Attorney	Capital	531100	Furniture and Fixtures	-	-	-	-	-
1100175500	Assessor	Capital	531200	Machines & Other Equipment	-	-	-	-	-
1100181101	OSBO	Capital	531000	Other Capital	-	-	-	3,800	3,800
1100183000	Register of Deeds	Capital	531100	Furniture and Fixtures	-	-	-	-	-
1100183000	Register of Deeds	Capital	531500	Data Processing Equipment	-	-	-	-	-
1100184000	Human Resources	Capital	531600	Software	-	-	-	-	-
1100187000	Information Technology	Capital	531500	Data Processing Equipment	-	45,756	-	-	-
1100187000	Information Technology	Capital	531600	Software	-	-	-	-	-
1100187100	Geographic Information Systems	Capital	531000	Other Capital	-	-	-	-	-
1100187100	Geographic Information Systems	Capital	531500	Data Processing Equipment	36,927	-	-	-	-
1100187100	Geographic Information Systems	Capital	531600	Software	-	-	-	-	-
1100188000	Community Development	Capital	531300	Automotive Equipment	-	-	-	-	-

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<b>EXPENDITURES</b>					<b>FY2020 ACTUALS</b>	<b>2021 ACTUALS</b>	<b>2022 APPROVED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>2023 RECOMMENDED TOTAL</b>
1100201000	Sheriff	Capital	531000	Other Capital	-	-	-	-	-
1100201000	Sheriff	Capital	531200	Machines & Other Equipment	-	-	-	-	-
1100201000	Sheriff	Capital	531300	Automotive Equipment	373,947	82,404	-	-	-
1100201000	Sheriff	Capital	531400	Heavy Equipment	-	-	-	-	-
1100201000	Sheriff	Capital	531600	Software	59,080	81,490	-	-	-
1100201000	Sheriff	Capital	538200	Matching Funds - Capital	13,811	3,375	-	-	-
1100210000	Detention Center	Capital	531200	Machines & Other Equipment	62,546	84,032	250,000	250,000	250,000
1100210000	Detention Center	Capital	531300	Automotive Equipment	-	-	-	-	-
1100232000	Building Inspections	Capital	531300	Automotive Equipment	-	-	-	-	-
1100306200	Animal Care	Capital	531300	Automotive Equipment	-	-	-	-	-
1100317000	Fac&Gnd Maintenance Division	Capital	530300	Building Improvements	-	-	-	-	-
1100317000	Fac&Gnd Maintenance Division	Capital	530400	Addition of Installed Equipment	68,251	-	-	-	-
1100317000	Fac&Gnd Maintenance Division	Capital	531300	Automotive Equipment	-	-	-	-	-
1100317000	Fac&Gnd Maintenance Division	Capital	532900	Miscellaneous Construction	-	-	-	-	-
1100412000	Vector Control	Capital	530701	Data Collection & Conversion	-	-	-	-	-
1100412000	Vector Control	Capital	531500	Data Processing Equipment	-	-	-	-	-
1100412000	Vector Control	Capital	531600	Software	-	-	-	42,631	42,631
<b>General Fund Capital Total</b>					<b>666,833</b>	<b>544,249</b>	<b>299,500</b>	<b>315,931</b>	<b>322,994</b>

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**Attachment # 2**

**GENERAL FUND – DETAILS BY DEPARTMENT**

<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Council Services	Personnel	482,852	364,846	483,377	364,560	515,191	515,191
	Operating	318,358	217,646	281,089	114,021	285,849	285,849
<b>Council Services Total</b>		<b>801,210</b>	<b>582,493</b>	<b>764,466</b>	<b>478,581</b>	<b>801,040</b>	<b>801,040</b>
Delegation	Personnel	309,038	307,751	314,494	268,043	319,347	371,510
	Operating	11,985	3,988	18,721	11,094	22,469	22,469
<b>Delegation Total</b>		<b>321,023</b>	<b>311,739</b>	<b>333,215</b>	<b>279,137</b>	<b>341,816</b>	<b>393,979</b>
State Judges Telephone	Operating	2,700	-	-	-	-	-
<b>State Judges Telephone Total</b>		<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Master-In-Equity	Personnel	417,970	476,019	481,659	389,240	485,537	422,417
	Operating	39,796	8,447	39,770	6,220	39,770	39,770
<b>Master-In-Equity Total</b>		<b>457,766</b>	<b>484,466</b>	<b>521,429</b>	<b>395,460</b>	<b>525,307</b>	<b>462,187</b>
Probate Judge	Personnel	1,179,996	1,257,142	1,215,317	1,011,768	1,319,038	1,364,259
	Operating	172,380	77,578	132,005	62,748	170,622	118,751
<b>Probate Judge Total</b>		<b>1,352,376</b>	<b>1,334,720</b>	<b>1,347,322</b>	<b>1,074,516</b>	<b>1,489,660</b>	<b>1,483,010</b>
Administrative Magistrate	Personnel	4,121,816	4,209,105	4,121,816	3,468,712	4,351,821	4,006,560
	Operating	450,503	389,616	458,361	262,929	450,616	450,616
	Capital	-	5,742	-	-	-	-
<b>Administrative Magistrate Total</b>		<b>4,572,319</b>	<b>4,604,462</b>	<b>4,580,177</b>	<b>3,731,641</b>	<b>4,802,437</b>	<b>4,457,176</b>
Solicitor	Personnel	4,415,848	4,078,907	4,495,242	3,432,750	4,600,530	4,581,296
	Operating	947,793	410,171	555,430	345,752	1,633,744	655,573
	Capital	-	-	-	-	-	6,000



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<b>Solicitor Total</b>		<b>5,363,641</b>	<b>4,489,077</b>	<b>5,050,672</b>	<b>3,778,502</b>	<b>6,234,274</b>	<b>5,242,869</b>
<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Clerk of Court	Personnel	3,628,755	3,626,129	3,729,957	2,998,325	3,833,301	3,786,858
	Operating	523,074	332,629	218,098	177,776	332,420	308,781
	Capital	152,000	75,000	17,000	27,712	17,000	2,314
<b>Clerk of Court Total</b>		<b>4,303,829</b>	<b>4,033,758</b>	<b>3,965,055</b>	<b>3,203,813</b>	<b>4,182,721</b>	<b>4,097,953</b>
COC Bail Bondsmen	Operating	-	(755)	-	(1,961)	-	-
<b>COC Bail Bondsmen Total</b>		<b>-</b>	<b>(755)</b>	<b>-</b>	<b>(1,961)</b>	<b>-</b>	<b>-</b>
County Administrator	Personnel	1,164,724	1,030,792	1,090,664	871,486	1,423,869	1,423,869
	Operating	88,675	95,548	88,475	30,827	105,443	105,443
	Capital	2,500	1,036	2,500	1,390	2,500	18,249
<b>County Administrator Total</b>		<b>1,255,899</b>	<b>1,127,377</b>	<b>1,181,639</b>	<b>903,703</b>	<b>1,531,812</b>	<b>1,547,561</b>
Public Information	Personnel	346,024	336,154	345,944	256,311	409,882	399,501
	Operating	51,706	23,309	51,784	15,262	51,706	50,956
	Capital	-	-	-	-	-	-
<b>Public Information Total</b>		<b>397,730</b>	<b>359,463</b>	<b>397,728</b>	<b>271,573</b>	<b>461,588</b>	<b>450,457</b>
County Risk Management	Personnel	4,158,361	4,224,516	4,351,084	3,215,223	4,360,794	3,791,272
	Operating	1,991,206	2,313,159	2,572,290	2,382,606	2,698,844	2,697,044
	Capital	30,000	171,156	30,000	(30,275)	-	-
<b>County Risk Management Total</b>		<b>6,179,567</b>	<b>6,708,831</b>	<b>6,953,374</b>	<b>5,567,555</b>	<b>7,059,638</b>	<b>6,488,316</b>
County Ombudsman	Personnel	641,300	479,308	608,695	375,263	633,716	551,333
	Operating	39,429	8,509	12,139	6,335	12,139	12,139
<b>County Ombudsman Total</b>		<b>680,729</b>	<b>487,817</b>	<b>620,834</b>	<b>381,598</b>	<b>645,855</b>	<b>563,472</b>
County Attorney	Personnel	906,331	701,267	906,331	504,774	929,727	929,727
	Operating	483,236	337,570	483,161	135,702	483,161	483,161
	Capital	-	-	-	-	-	-

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County Attorney Total		1,389,567	1,038,837	1,389,492	640,476	1,412,888	1,412,888
<b>EXPENDITURES</b>		FY2021 COUNCIL ADOPTED	FY2021 ACTUALS EXPENDED	FY 2022 COUNCIL ADOPTED	FY 2022 YTD EXPENDED	FY 2023 REQUESTED TOTAL	FY 2023 RECOMMENDED TOTAL
Community and Government Svcs	Personnel	339,396	276,177	279,752	218,201	282,005	259,445
	Operating	-	7,344	24,100	5,041	24,100	24,100
<b>Community and Government Svcs Total</b>		<b>339,396</b>	<b>283,521</b>	<b>303,852</b>	<b>223,242</b>	<b>306,105</b>	<b>283,545</b>
Board of Elections & Voter Reg	Personnel	1,377,418	1,953,933	1,314,879	1,102,559	1,315,967	1,315,967
	Operating	482,223	417,514	523,650	362,325	523,650	523,650
	Capital	-	-	-	-	-	-
<b>Board of Elections &amp; Voter Reg Total</b>		<b>1,859,641</b>	<b>2,371,446</b>	<b>1,838,529</b>	<b>1,464,884</b>	<b>1,839,617</b>	<b>1,839,617</b>
Special Election	Operating	100,000	-	50,000	-	50,000	50,000
<b>Special Election Total</b>		<b>100,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
Auditor	Personnel	1,339,763	1,372,591	1,383,393	1,102,460	1,255,044	1,406,263
	Operating	231,012	187,026	254,600	158,988	272,600	272,600
<b>Auditor Total</b>		<b>1,570,775</b>	<b>1,559,617</b>	<b>1,637,993</b>	<b>1,261,448</b>	<b>1,527,644</b>	<b>1,678,863</b>
Treasurer	Personnel	1,107,238	1,100,041	1,214,489	936,553	1,206,979	1,242,425
	Operating	140,061	134,903	152,200	107,444	168,125	168,125
	Capital	-	1,265	-	-	-	-
<b>Treasurer Total</b>		<b>1,247,299</b>	<b>1,236,210</b>	<b>1,366,689</b>	<b>1,043,996</b>	<b>1,375,104</b>	<b>1,410,550</b>
Business Service Center	Personnel	388,809	266,887	339,649	233,220	370,591	302,438
	Operating	48,645	23,609	34,534	12,620	42,734	42,734
<b>Business Service Center Total</b>		<b>437,454</b>	<b>290,496</b>	<b>374,183</b>	<b>245,839</b>	<b>413,325</b>	<b>345,172</b>
Assessment Appeals	Personnel	11,967	-	5,989	-	5,989	5,210
	Operating	1,268	49	1,268	-	1,268	1,268

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## Assessment Appeals Total

		13,235	49	7,257	-	7,257	6,478
<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Assessor	Personnel	1,987,781	1,622,625	1,972,757	1,414,176	2,079,678	1,777,070
	Operating	248,532	193,598	238,382	125,152	447,660	232,382
	Capital	-	-	-	-	-	-
<b>Assessor Total</b>		<b>2,236,313</b>	<b>1,816,224</b>	<b>2,211,139</b>	<b>1,539,328</b>	<b>2,527,338</b>	<b>2,009,452</b>
Budget Department	Personnel	430,542	579,825	656,419	481,944	673,850	673,850
	Operating	21,618	32,395	21,618	29,504	21,700	21,700
<b>Budget Department Total</b>		<b>452,160</b>	<b>612,220</b>	<b>678,037</b>	<b>511,448</b>	<b>695,550</b>	<b>695,550</b>
Finance Department	Personnel	1,362,931	1,153,633	1,234,198	869,524	1,263,092	1,262,976
	Operating	293,367	215,118	268,125	208,148	275,625	275,625
<b>Finance Department Total</b>		<b>1,656,298</b>	<b>1,368,751</b>	<b>1,502,323</b>	<b>1,077,672</b>	<b>1,538,717</b>	<b>1,538,601</b>
Procurement Department	Personnel	417,033	382,651	440,065	313,123	484,711	421,698
	Operating	21,385	60,049	60,595	65,036	60,595	60,595
<b>Procurement Department Total</b>		<b>438,418</b>	<b>442,701</b>	<b>500,660</b>	<b>378,160</b>	<b>545,306</b>	<b>482,293</b>
OSBO	Personnel	469,505	303,422	469,505	290,440	480,497	319,250
	Operating	102,054	69,024	94,412	20,586	382,144	90,912
	Capital	-	-	-	-	3,800	3,800
<b>OSBO Total</b>		<b>571,559</b>	<b>372,446</b>	<b>563,917</b>	<b>311,026</b>	<b>866,441</b>	<b>413,962</b>
Court Appointed Special Advocate	Personnel	1,209,032	1,105,618	1,242,118	896,657	1,271,198	1,105,942
	Operating	58,087	30,391	48,302	18,545	48,302	48,302
<b>Court Appointed Special Advocate Total</b>		<b>1,267,119</b>	<b>1,136,009</b>	<b>1,290,420</b>	<b>915,202</b>	<b>1,319,500</b>	<b>1,154,244</b>
Register of Deeds	Personnel	603,596	474,423	457,459	349,137	640,715	481,742
	Operating	309,712	273,887	391,312	317,372	479,403	439,312

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		FY2021 COUNCIL ADOPTED	FY2021 ACTUALS EXPENDED	FY 2022 COUNCIL ADOPTED	FY 2022 YTD EXPENDED	FY 2023 REQUESTED TOTAL	FY 2023 RECOMMENDED TOTAL
	Capital		10,000	-	-	-	-
<b>Register of Deeds Total</b>		<b>923,308</b>	<b>748,310</b>	<b>848,771</b>	<b>666,509</b>	<b>1,120,118</b>	<b>921,054</b>
<b>EXPENDITURES</b>							
Human Resources	Personnel	1,037,414	712,452	1,037,414	557,967	1,049,117	914,063
	Operating	313,184	230,261	263,000	222,365	263,000	263,000
	Capital	-	-	-	-	-	-
<b>Human Resources Total</b>		<b>1,350,598</b>	<b>942,713</b>	<b>1,300,414</b>	<b>780,332</b>	<b>1,312,117</b>	<b>1,177,063</b>
Central Services	Personnel	209,032	208,539	214,636	165,354	219,632	191,080
	Operating	612,720	649,330	599,368	515,794	747,558	717,982
<b>Central Services Total</b>		<b>821,752</b>	<b>857,869</b>	<b>814,004</b>	<b>681,148</b>	<b>967,190</b>	<b>909,062</b>
Court Administrator	Personnel	1,772,351	1,823,001	2,050,672	1,394,832	2,104,577	1,739,236
	Operating	40,804	33,483	52,196	35,651	52,196	52,196
<b>Court Administrator Total</b>		<b>1,813,155</b>	<b>1,856,484</b>	<b>2,102,868</b>	<b>1,430,483</b>	<b>2,156,773</b>	<b>1,791,432</b>
Information Technology	Personnel	4,392,354	3,865,585	4,460,840	3,150,077	4,596,849	3,999,259
	Operating	1,464,117	1,921,145	1,847,272	1,537,217	2,063,272	2,278,550
	Capital	-	45,756	-	-	-	-
<b>Information Technology Total</b>		<b>5,856,471</b>	<b>5,832,487</b>	<b>6,308,112</b>	<b>4,687,293</b>	<b>6,660,121</b>	<b>6,277,809</b>
Geographic Information Systems	Personnel	32,565	-	32,565	6,759	32,565	28,332
	Operating	148,406	99,161	139,986	69,580	139,986	139,986
	Capital	-	-	-	-	-	-
<b>Geographic Information Systems Total</b>		<b>180,971</b>	<b>99,161</b>	<b>172,551</b>	<b>76,339</b>	<b>172,551</b>	<b>168,318</b>
Community Development	Personnel	29,066	41	-	-	-	-
	Operating	6,800	1,840	-	8,000	-	-

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	Capital	-	-	-	-	-	-
<b>Community Development Total</b>		<b>35,866</b>	<b>1,881</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Non-Departmental	Personnel	6,271,998	1,199,912	2,777,010	1,050,228	2,844,958	1,761,973
	Operating	2,586,646	1,828,025	2,416,646	1,116,968	2,971,674	3,271,674
	Capital	-	35,587	-	-	-	-
<b>Non-Departmental Total</b>		<b>8,858,644</b>	<b>3,063,524</b>	<b>5,193,656</b>	<b>2,167,196</b>	<b>5,816,632</b>	<b>5,033,647</b>
Health Insurance	Personnel	20,652,125	18,396,251	20,652,125	13,781,718	20,652,125	20,652,125
	Operating	-	-	-	21,631	-	-
<b>Health Insurance Total</b>		<b>20,652,125</b>	<b>18,396,251</b>	<b>20,652,125</b>	<b>13,803,348</b>	<b>20,652,125</b>	<b>20,652,125</b>
Sheriff	Personnel	31,221,899	33,713,698	33,741,169	27,321,593	33,866,739	34,075,549
	Operating	6,948,884	6,843,220	6,857,094	4,199,251	7,684,277	7,519,277
	Capital	-	167,269	-	151,739	-	-
<b>Sheriff Total</b>		<b>38,170,783</b>	<b>40,724,186</b>	<b>40,598,263</b>	<b>31,672,583</b>	<b>41,551,016</b>	<b>41,594,826</b>
Special Duty	Personnel	1,450,416	1,382,546	1,461,037	1,242,572	1,463,279	1,360,849
	Operating	-	-	-	-	-	-
<b>Special Duty Total</b>		<b>1,450,416</b>	<b>1,382,546</b>	<b>1,461,037</b>	<b>1,242,572</b>	<b>1,463,279</b>	<b>1,360,849</b>
Detention Center	Personnel	14,501,020	13,141,398	14,521,853	8,296,938	14,940,173	14,667,186
	Operating	8,529,700	9,580,395	9,746,637	8,196,798	13,894,442	13,894,442
	Capital	250,000	84,032	250,000	12,170	250,000	250,000
<b>Detention Center Total</b>		<b>23,280,720</b>	<b>22,805,825</b>	<b>24,518,490</b>	<b>16,505,906</b>	<b>29,084,615</b>	<b>28,811,628</b>
Emergency Services Department	Personnel	669,190	538,647	689,186	542,908	741,629	645,217

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	Operating	90,627	64,326	223,840	52,559	226,840	226,840
<b>Emergency Services Department Total</b>		<b>759,817</b>	<b>602,973</b>	<b>913,026</b>	<b>595,467</b>	<b>968,469</b>	<b>872,057</b>
<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Emergency Medical Services	Personnel	11,473,525	12,187,567	13,957,501	9,809,756	14,476,922	13,196,192
	Operating	1,903,686	2,014,738	2,417,997	1,319,568	3,998,997	2,737,997
	Capital	-	-	-	-	-	-
<b>Emergency Medical Services Total</b>		<b>13,377,211</b>	<b>14,202,305</b>	<b>16,375,498</b>	<b>11,129,324</b>	<b>18,475,919</b>	<b>15,934,189</b>
Planning	Personnel	1,400,151	1,182,125	1,378,233	702,860	1,410,268	1,227,366
	Operating	151,923	131,325	141,448	44,622	161,890	151,890
<b>Planning Total</b>		<b>1,552,074</b>	<b>1,313,450</b>	<b>1,519,681</b>	<b>747,482</b>	<b>1,572,158</b>	<b>1,379,256</b>
Building Inspections	Personnel	1,581,344	1,235,384	1,497,539	917,032	1,511,952	1,334,223
	Operating	472,030	361,346	340,886	104,667	341,396	341,396
	Capital	-	-	-	-	-	-
<b>Building Inspections Total</b>		<b>2,053,374</b>	<b>1,596,730</b>	<b>1,838,425</b>	<b>1,021,699</b>	<b>1,853,348</b>	<b>1,675,619</b>
Coroner	Personnel	1,610,337	1,100,894	1,937,276	1,613,081	2,027,618	2,241,358
	Operating	1,420,442	1,727,731	1,617,578	1,333,891	2,140,078	1,890,078
<b>Coroner Total</b>		<b>3,030,779</b>	<b>2,828,625</b>	<b>3,554,854</b>	<b>2,946,972</b>	<b>4,167,696</b>	<b>4,131,436</b>
Public Works Administration	Personnel	639,193	443,123	648,991	459,713	554,756	483,303
	Operating	35,558	29,199	26,058	12,180	26,058	26,058
<b>Public Works Administration Total</b>		<b>674,751</b>	<b>472,321</b>	<b>675,049</b>	<b>471,892</b>	<b>580,814</b>	<b>509,361</b>
Support Services	Personnel	317,236	287,806	327,307	239,746	335,010	291,459
	Operating	12,577	12,667	12,577	8,287	12,577	12,577
<b>Support Services Total</b>		<b>329,813</b>	<b>300,473</b>	<b>339,884</b>	<b>248,033</b>	<b>347,587</b>	<b>304,036</b>
Engineering Division	Personnel	263,864	97,704	263,864	134,849	221,973	193,117

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	Operating	62,292	39,899	62,292	23,587	62,292	62,292
<b>Engineering Division Total</b>		<b>326,156</b>	<b>137,603</b>	<b>326,156</b>	<b>158,436</b>	<b>284,265</b>	<b>255,409</b>
<b>EXPENDITURES</b>							
Central Garage	Personnel	126,744	-	-	-	-	-
	Operating	-	-	-	-	-	-
<b>Central Garage Total</b>		<b>126,744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
New Development General Fund	Personnel	328,404	224,202	337,731	214,061	345,679	300,741
<b>New Development General Fund Total</b>		<b>328,404</b>	<b>224,202</b>	<b>337,731</b>	<b>214,061</b>	<b>345,679</b>	<b>300,741</b>
Animal Care	Personnel	610,382	499,825	657,510	400,925	663,676	575,931
	Operating	530,617	407,275	616,873	348,374	597,715	597,715
	Capital	-	-	-	-	-	-
<b>Animal Care Total</b>		<b>1,140,999</b>	<b>907,099</b>	<b>1,274,383</b>	<b>749,300</b>	<b>1,261,391</b>	<b>1,173,646</b>
Fac&Gnd Maintenance Division	Personnel	1,999,499	1,897,554	2,195,191	1,567,390	2,188,960	1,904,395
	Operating	3,685,883	3,034,962	3,281,763	2,386,806	3,423,008	3,323,008
	Capital	-	-	-	-	-	-
<b>Fac&amp;Gnd Maintenance Division Total</b>		<b>5,685,382</b>	<b>4,932,517</b>	<b>5,476,954</b>	<b>3,954,195</b>	<b>5,611,968</b>	<b>5,227,403</b>
Fac&Gnd-Facility Projects	Personnel	130,421	88,210	132,461	72,249	135,578	117,953
<b>Fac&amp;Gnd-Facility Projects Total</b>		<b>130,421</b>	<b>88,210</b>	<b>132,461</b>	<b>72,249</b>	<b>135,578</b>	<b>117,953</b>
Health Department	Personnel	10,067	-	-	-	-	-
	Operating	50,618	37,205	44,618	28,912	44,618	44,618
<b>Health Department Total</b>		<b>60,685</b>	<b>37,205</b>	<b>44,618</b>	<b>28,912</b>	<b>44,618</b>	<b>44,618</b>
Vector Control	Personnel	270,546	230,928	265,522	176,745	271,182	237,592
	Operating	49,647	40,720	53,605	33,035	72,763	72,763
	Capital	-	-	-	-	42,631	42,631

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<b>Vector Control Total</b>		<b>320,193</b>	<b>271,647</b>	<b>319,127</b>	<b>209,780</b>	<b>386,576</b>	<b>352,986</b>
Department of Social Services	Operating	89,086	-	-	-	-	-
<b>Department of Social Services Total</b>		<b>89,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>		<b>FY2021 COUNCIL ADOPTED</b>	<b>FY2021 ACTUALS EXPENDED</b>	<b>FY 2022 COUNCIL ADOPTED</b>	<b>FY 2022 YTD EXPENDED</b>	<b>FY 2023 REQUESTED TOTAL</b>	<b>FY 2023 RECOMMENDED TOTAL</b>
Medical Indigent	Operating	889,782	744,354	789,782	734,212	789,782	789,782
<b>Medical Indigent Total</b>		<b>889,782</b>	<b>744,354</b>	<b>789,782</b>	<b>734,212</b>	<b>789,782</b>	<b>789,782</b>
Conservation	Personnel	226,930	134,783	154,217	99,101	155,469	135,258
<b>Conservation Total</b>		<b>226,930</b>	<b>134,783</b>	<b>154,217</b>	<b>99,101</b>	<b>155,469</b>	<b>135,258</b>
Lump Sum Agencies	Operating	3,109,600	3,333,412	2,848,939	1,043,734	2,848,939	1,048,939
<b>Lump Sum Agencies Total</b>		<b>3,109,600</b>	<b>3,333,412</b>	<b>2,848,939</b>	<b>1,043,734</b>	<b>2,848,939</b>	<b>1,048,939</b>
Taxes at Tax Sales	Personnel	512,133	456,676	521,242	441,411	554,035	509,712
	Operating	476,412	173,478	471,600	346,662	489,512	489,512
<b>Taxes at Tax Sales Total</b>		<b>988,545</b>	<b>630,153</b>	<b>992,842</b>	<b>788,073</b>	<b>1,043,547</b>	<b>999,224</b>
Probate Court Advertising	Operating	50,000	65,967	50,000	42,149	-	-
<b>Probate Court Advertising Total</b>		<b>50,000</b>	<b>65,967</b>	<b>50,000</b>	<b>42,149</b>	<b>-</b>	<b>-</b>
Reimbursable Sistercare	Operating	-	114	-	(48)	-	-
<b>Reimbursable Sistercare Total</b>		<b>-</b>	<b>114</b>	<b>-</b>	<b>(48)</b>	<b>-</b>	<b>-</b>
Public Defender Reimbursable	Operating	-	1,215	-	115	-	-
<b>Public Defender Reimbursable Total</b>		<b>-</b>	<b>1,215</b>	<b>-</b>	<b>115</b>	<b>-</b>	<b>-</b>
Township Operation Reimburse	Personnel	-	633,443	-	531,123	-	-
<b>Township Operation Reimburse Total</b>		<b>-</b>	<b>633,443</b>	<b>-</b>	<b>531,123</b>	<b>-</b>	<b>-</b>
Township Concessions Reimb	Personnel	-	31,350	-	143,739	-	-



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<b>Township Concessions Reimb Total</b>	-	31,350	-	143,739	-	-
<b>General Fund Department Total</b>	177,913,578	167,253,363	181,364,320	129,328,551	194,331,281	183,258,963

**Attachment # 3**

**LIVING WAGE CALCULATOR  
User's Guide / Technical Notes**

**2020-2021 Update**

Prepared for Amy K. Glasmeier, Ph.D.

By Carey Anne Nadeau

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APPENDIX I: Data Dictionary of Files Used to Calculate the Living Wage. Please contact Amy Glasmeier for further information on the data elements in the tool.

## **Introduction To Living Wage Model**

Analysts and policymakers often compare income to the federal poverty threshold to determine an individual's ability to live within a certain standard of living. However, poverty thresholds do not account for living costs beyond a basic food budget. The federal poverty measure does not consider expenses like childcare and health care that must be covered by a person's income even as these factors affect a person's ability to work and manage hardships associated with balancing employment and other aspects of everyday life. Further, poverty thresholds do not account for geographic variation in the cost of essential household expenses.

The living wage model is an alternative measure of basic needs. It is a market-based approach that draws upon geographically specific expenditure data related to a family's likely minimum food, childcare, health insurance, housing, transportation, cell phone and broad band service, funds for civic engagement (see page 8 of this document for details) and other necessities (e.g., clothing, personal care items, etc.) costs. The living wage draws on these cost elements and the rough effects of income and payroll taxes to determine the minimum employment earnings necessary to meet a family's basic needs while also maintaining self-sufficiency.

The living wage model exceeds the poverty level as measured by the poverty thresholds, but it is a modest 'step up,' which accounts for individual and family needs. The living wage model does not include funds for what the public considers the necessities enjoyed by many Americans. It does not incorporate funds for pre-prepared meals or those eaten in restaurants. It does not contain money for paid vacations or holidays.

Lastly, it does not provide a financial means for planning for the future through savings and investment or for the purchase of capital assets (e.g., provisions for retirement or home purchases). The living wage is the *minimum* income standard that, if met, draws a fine line between the financial independence of the working poor and the need to seek out public assistance or suffer consistent and severe housing and food insecurity. In light of this fact, the living wage is perhaps better defined as a minimum wage covering necessary costs for persons living in the United States.

## **Family Compositions**

The living wage calculator estimates the living wage needed to support families of twelve different compositions: one adult families with 0, 1, 2, or 3 dependent children, two adult families where both adults are in the labor force with 0, 1, 2, or 3 dependent children, and two adult families where one adult is not in the labor force with 0, 1, 2, or 3 dependent children.

For single adult families, we assume the adult to be employed full-time. For two adult families where both adults are in the labor force, we assume both adults are employed full-time. For two adult families where one adult is not in the labor force, we consider one of the adults is employed full-time while the other non-wage-earning adult provides full-time childcare for the family's children. We consider full-time work to be year-round, 40 hours per week for 52 weeks, per adult.

Families with one child are assumed to have a 'young child' (4 years old). For families with two children, we assume there is one 'young child' and a 'child' (9 years old). We assume families with three children have a 'young child,' a 'child,' and a 'teenager' (15 years old).

## Geographic Definitions

We compute the living wage at the county, metropolitan, state, regional, and national levels. Unless otherwise noted, **geographic definitions** are consistent with those published by the Office of Management and Budget, last updated in 2017.<sup>1</sup>

We calculate the living wage for 3142 counties, 383 metropolitan areas and all 50 states, and the District of Columbia.

We do not include residents who reside in Puerto Rico, Guam, or the Virgin Islands. Regional assignments are made by state according to Census definitions. Reported national values reflect the average of the values of the 50 states and Washington DC.<sup>2</sup>

## Calculations and Data Sources

The living wage is defined as the wage needed to cover basic family expenses (basic needs budget) *plus* all relevant taxes. Values are reported in **2020 dollars**. To convert values from annual to hourly, a work-year of 2,080 hours (40 hours per week for 52 weeks) per adult is assumed. The basic needs budget and living wage are calculated as follows:

**Basic needs budget = Food cost + childcare cost + (insurance premiums + out of pocket health care costs) + housing cost + transportation cost + other necessities cost + civic engagement + broadband**

**Living wage = Basic needs budget + (basic needs budget\*tax rate)**

The following is an explanation of data sources for each component of the living wage:

*Food.* The food component of the basic needs budget uses the USDA's low-cost food plan<sup>3</sup> national average in June 2019.<sup>4</sup> The low-cost plan is the second least expensive food plan of a set of four food plans that provide nutritionally adequate food budgets at various price points.<sup>5</sup> The

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<sup>1</sup> <https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/bulletins/2017/b-17-01.pdf>

<sup>2</sup> The data are not skewed to justify the use of the median instead of the mean.

<sup>3</sup> The USDA food plans are available at <https://www.fns.usda.gov/cnpp/usda-food-plans-cost-food-reports-monthly-reports>.

<sup>4</sup> The USDA low-cost food plan for June 2019 is available at <https://fns-prod.azureedge.net/sites/default/files/media/file/CostofFoodJun2019.pdf>. June costs for each year are used to represent the annual average.

<sup>5</sup> The Census Bureau uses the lowest cost food plan published by the USDA, the thrifty plan, in calculating the federal poverty thresholds. The use of the thrifty plan is a highly criticized because it does not provide a nutritious

low-cost plan assumes that families select lower-cost foods and that all meals (including snacks) are prepared in the home. The food component's value varies by family size and the ages of individual family members. Adult food consumption costs are estimated by averaging the low-cost plan food costs for males and females between 19 and 50. Child food consumption costs are estimated using the various categories in the low-cost food plan based on the child age assumptions detailed in the section Assumptions about Family Composition. The regional adjustment factor is based on estimated regional differences in raw and unprepared food prices. The regional adjustment factors by region are as follows: East (1.08), Midwest (0.95), South (0.93), and West (1.11).<sup>6</sup>

## Childcare Cost Estimates

Childcare cost data was collected from all counties within states in the country. We started with market rate surveys published by every state. Once these were established, we built a data base derived from local providers via either a database or contacting providers in the state directly. As far as possible the median estimates of childcare center costs were used. If median costs were not reported, the mean was used instead. Some county level market rate surveys only reported measures such as the 75<sup>th</sup> percentile of the range of childcare center costs. We converted all data to monthly rates. Unless a different rate was specified in the market rate survey publication. Next, the cheapest childcare option was identified. This was done as per the living wage user guide which states “we used the lowest cost option”, as they assume lower income families will choose the cheapest available option.

As the market rate surveys were published in different years, we converted all values to 2019 dollars. Using the BLS tool<sup>7</sup> we chose June-June inflation rates. Values were inflated from 2019 to **2020 dollars** using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>8</sup>

Some states required further imputation. This was necessary in the following cases

- The survey only provided region- or zone-level estimates
- The survey only provided state-wide estimates
- Some counties were missing

For those states that only provided region- or zone-level averages, the zone or region average was used for each county within that zone or region.

For the states with missing counties, the strategy depended on how many counties were missing and the characteristics of the non-missing data. Median household income data was consolidated for every county in each state with missing data. Each county also had a corresponding rural-urban continuum code, a number between 1 and 9, indicative of how metropolitan the county is. Missing counties were imputed by indexing by median household income, while accounting for how rural or urban the county was.

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diet and it is only meant for temporary or emergency use (see e.g. Natale & Super, 1991). Such critiques provide compelling arguments against the use of the thrifty food plan in the living wage calculator.

<sup>6</sup> USDA Economic Research Service: Liebttag, E. S. (2007). Stretching the food stamp dollar: regional price differences affect affordability of food. Economic Information Bulletin Number 29-2.

<sup>7</sup> [https://www.bls.gov/data/inflation\\_calculator.htm](https://www.bls.gov/data/inflation_calculator.htm)

<sup>8</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm).

If there were at least seven<sup>9</sup> non-missing counties with the same rural-urban continuum code as the missing county, the missing county cost was estimated by multiplying the weighted average childcare cost of the non-missing counties of that rural-urban code with the ratio of the median household income in that county to the weighted average of the median household income in the counties of that rural-urban code.

If there were fewer than seven non-missing counties, we chose to use whether the county was metro or non-metro in place of the code. This meant multiplying the weighted average childcare cost of the (non)-metro counties with the ratio of the median household income in that county to the weighted average of the median household income in the (non)-metro counties.

*Health.* Typical health-related expenses are difficult to estimate due to the multitude of variables that potentially impact health care expenditures, such as the relative health of household members and the range of coverage and affiliated costs under alternative medical plans. The health component of the basic needs budget includes: (1) health insurance costs for employer sponsored plans, (2) medical services, (3) drugs, and (4) medical supplies.<sup>10</sup> Costs for medical services, drugs and medical supplies were derived from 2017 national expenditure estimates by household size provided in the 2019 Bureau of Labor Statistics Consumer Expenditure Survey.<sup>11</sup> These estimates were further adjusted for regional differences using annual income expenditure shares reported by region.<sup>12</sup> Values were inflated from 2019 to 2020 dollars using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>13</sup>

Health insurance costs were calculated using the Health Insurance Component Analytical Tool (MEPSnet/IC) provided online by the Agency for Healthcare Research and Quality.<sup>14</sup> This tool provides state-level estimates derived from the insurance component of the 2017 Medical Expenditure Panel Survey. The criteria for cost estimation using MEPSnet/IC tool were: “Private-Sector Establishments: State Specific Data for Private-Sector Establishments”, for each individual state, “Annual Premiums and Contributions per Enrolled Employee at Private-Sector Establishments”, All Employees Combined, either (1) “Single Plans”, (2) “Employee-plus-one Plans” or (3) “Family Plans.” We assumed that a single adult family uses a “Single Plan”, a two adult family uses an “Employee-Plus-One Plan,” and all other family types use a “Family Plan.”<sup>15</sup>

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<sup>9</sup> We used 7 as an arbitrary number believing that fewer than 7 counties would produce a far too biased estimate.

<sup>10</sup> For many low-income families, the assumption that their employer provides health insurance may be overly optimistic. Indeed and as documented by the Employee Benefit Research Institute, the offer rates of health insurance vary substantially by gender, level of education, and income (EBRI Brief #370). However, we felt comfortable with the assumption that the employer subsidizes coverage because our optimism likely produces living wage estimates that are *below* the living wage needed. Considering all factors and the unavoidable granularity of any living wage estimator, we felt that this decision was justified.

<sup>11</sup> 2019 Consumer Expenditure Survey, Table 1400, available at <https://www.bls.gov/cex/2019/combined/cusize.pdf>.

<sup>12</sup> 2019 Consumer Expenditure Survey, Table 1800, available at <https://www.bls.gov/cex/2019/combined/region.pdf>.

<sup>13</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm).

<sup>14</sup> Available at [http://meps.ahrq.gov/mepsweb/data\\_stats/MEPSnetIC.jsp](http://meps.ahrq.gov/mepsweb/data_stats/MEPSnetIC.jsp).

<sup>15</sup> An alternate method using the MEPS query tool is simply to extract the data from the appropriate ‘quick’ tables available on the MEPS website. To obtain the mean employee contribution for a single plan by state we used Table X.C.1(2019), available at [https://meps.ahrq.gov/data\\_stats/summ\\_tables/insr/state/series\\_10/2019/txc1.htm](https://meps.ahrq.gov/data_stats/summ_tables/insr/state/series_10/2019/txc1.htm). To obtain the mean employee contribution for a plus-one plan by state, we used Table X.D.1(2019), available at [https://meps.ahrq.gov/data\\_stats/summ\\_tables/insr/state/series\\_10/2019/txd1.htm](https://meps.ahrq.gov/data_stats/summ_tables/insr/state/series_10/2019/txd1.htm). To obtain the mean employee

Values were inflated from 2019 to **2020 dollars** using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>16</sup>

*Housing.* The housing component captures the likely cost of rental housing in a given area in **2020** using HUD Fair Market Rents (FMR) estimates. The FMR estimates are produced at the sub-county and county levels.<sup>17</sup> County FMRs were obtained by aggregating sub-county estimates (where sub-county estimates existed) using a population-weighted average using population estimates from the 2018 5-year estimates American Community Survey published by the Census Bureau.<sup>18</sup> State and metropolitan area FMRs were also obtained by population weighting county FMRs. This year, HUD is replacing the national trend factor with local and regional trend factors in order to improve the accuracy of the FMRs.<sup>19</sup>

The FMR estimates include utility costs and vary depending on the number of bedrooms in each unit, from zero to four bedrooms. We assumed that a one adult family would rent a single occupancy unit (zero bedrooms) for an individual adult household, that a two adult family would rent a one-bedroom apartment, and that two adult and one or two child families would rent a two-bedroom apartment. We further assumed that families with three children would rent a three-bedroom apartment (the adults are allocated one bedroom and the children two bedrooms).

*Transportation.* The transportation component is constructed using 2019 national expenditure data by household size from the 2019 Bureau of Labor Statistics Consumer Expenditure Survey including: (1) Cars and trucks (used), (2) gasoline and motor oil, (3) other vehicle expenses, and (4) public transportation. Transportation costs cover operational expenses such as fuel and routine maintenance as well as vehicle financing and vehicle insurance but do not include the costs of purchasing a new automobile.<sup>20</sup> These costs were further adjusted for regional differences using annual expenditure shares reported by region.<sup>21</sup> Expenditures were selected by household size, instead of as a share of household income because transportation cost (i.e. gas, repairs, etc.) are roughly the same for all persons regardless of income. Values were inflated from 2019 to **2020** dollars using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>22</sup>

*Other necessities.* The basic needs budget includes cost estimates for items not otherwise included in the major budget components such as clothing, personal care items, and housekeeping supplies. In **2020**, we established a regionalized value for Broadband and Cell Phone Service. We first discuss the procedure followed to arrive at the cost of Broadband Service followed by a discussion

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contribution for a family plan by state, we used Table X.E.1(2019), available at [https://meps.ahrq.gov/data\\_stats/summ\\_tables/insr/state/series\\_10/2019/txe1.htm](https://meps.ahrq.gov/data_stats/summ_tables/insr/state/series_10/2019/txe1.htm).

<sup>16</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm).

<sup>17</sup> HUD provides sub-county data and defines the corresponding metropolitan area for sub-county data as a “HUD Metro Fair Market Rent Areas,” (HMFAs) when revised OMB definitions encompass area that is larger than HUD’s definitions of housing market areas. More information can be found in HUD’s Fair Market Rent Overview documentation <https://www.huduser.gov/portal/datasets/fmr.html#2020>.

<sup>18</sup> The 2018 American Community Survey geographic definitions are available at <https://www.census.gov/programs-surveys/acs/geography-acs/geography-boundaries-by-year.2018.html>

<sup>19</sup> [https://www.huduser.gov/portal/elist/2019-Sept\\_19.html](https://www.huduser.gov/portal/elist/2019-Sept_19.html)

<sup>20</sup> 2019 Consumer Expenditure Survey, Table 1400, available at <https://www.bls.gov/cex/2019/combined/cusize.pdf>.

<sup>21</sup> 2019 Consumer Expenditure Survey, Table 1800, available at <https://www.bls.gov/cex/2019/combined/region.pdf>.

<sup>22</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm)



of the calculation of Cellphone service. We followed a three step-process to create a combined average cost for both services.

In 2020, based on changes in communications technologies, phone service based on a landline is no longer considered the primary means of telecommunication. After consultation with users and a review of the Consumer Expenditure Survey, we made a determination to add a cost element for broadband and cell phone service.

We first calculated the cost of Broadband. A preliminary analysis of broadband in the United States was conducted by looking at the types of connections (cable, fiber, ADSL, and satellite), geographic coverage, services available, and subscription plan costs of the ten largest broadband providers. Next, in order to obtain geographic data of the cost of broadband, we randomly selected three states from each of the major geographic regions (Northeast, South, Midwest, and West), listed the major broadband providers for each of those states, and obtained the lowest cost plan in an urban, suburban, and rural zip code. In order to acquire this data, we used the BroadbandNow tool, which lists available providers and prices by zip code.<sup>23</sup> We also noted the top firms in each of the selected states and any additional costs associated with each plan, including monthly modem rental prices.

An analysis of the lowest cost broadband plan in urban, suburban, and rural zip codes in each geographic region (Northeast, South, Midwest, and West) confirmed no major geographic trends. The base cost of the cheapest Broadband plan available, including an additional equipment fee was approximately \$60 per month.

Research from other sources corroborated our findings that \$60/month is a proper national estimate. The website cable.co.uk did a report on global broadband costs per country and found the average cost of broadband in the US as **of 2020** was \$50.<sup>22</sup> A report from 2010 by the FCC found that the average broadband bill for those whose plans were not part of a bundle was \$46.25.<sup>23</sup> None of those costs include equipment for a modem however which from our data collection usually ranged around \$10/month. That extra cost brings those estimates close to our \$60/month estimate for internet cost.

The next step was to calculate the cost of Cell Phone Service. We calculated the cost of a cell phone service plan based on a typical prepaid plan with unlimited call and text and 10 GB of data per month. We chose to include plans with up to 15 GB of data because there was no significant difference in cost between 10 GB plans and 11-15 GB plans.

We included a factor representing the taxes and fees that customers would typically pay on a prepaid plan. We identified the average cumulative state and local sales tax by state and then found the weighted average of that tax by population for an average US sales tax of 7.39%.<sup>24,25</sup> A monthly rate of \$40 with 7.39% tax resulting in \$42.96 as the typical amount someone would pay for a

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<sup>23</sup> <https://broadbandnow.com>

<sup>24</sup> While it would be possible to adjust this sales tax calculation by location in the Living Wage Tool, the small influence of changes in sales tax on phone cost (less than a few dollars) suggests that this laborious process would not be worth the effort.

<sup>25</sup> <https://taxfoundation.org/sales-tax-rates-2019/>

prepaid plan with unlimited text and call and 10 GB of data. We added an additional \$204.50 for the purchase of a low-price cell phone with minimal smart phone features. We assumed that a consumer would purchase a new cell phone approximately once every three years.

Expenditures for other necessities are based on 2019 data by household size from the 2019 Bureau of Labor Statistics Consumer Expenditure Survey including: (1) Apparel and services, (2) Housekeeping supplies, (3) Personal care products and services, (4) Miscellaneous. (5) Broadband and Cell Phone Service.<sup>26</sup> These costs were further adjusted for regional differences using annual expenditure shares reported by region.<sup>27</sup> Values were inflated from 2019 to **2020** dollars using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>28</sup>

*Civic* In 2020, after considerable investigation and consultation with long standing users, we developed an element of the tool that reflects of the cost of engaging in basic activities that enrich the lives of Americans. The civic engagement component is constructed using 2019 national expenditure data by household size from the 2019 Bureau of Labor Statistics Consumer Expenditure Survey including: (1) Fees and admissions, (2) audio and visual equipment and services, (3) pets, and (4) toys, (5) hobbies, and playground equipment, (6) other entertainment supplies, (7) equipment, and services, (8) reading, and (9) education. Civic engagement costs cover expenses related to participating in and engaging in civic activities.<sup>29</sup> These costs were further adjusted for regional differences using annual expenditure shares reported by region.<sup>30</sup> Expenditures were selected by household size, instead of as a share of household income because civic engagement costs are roughly the same for all persons regardless of income. Values were inflated from 2019 to 2020 dollars using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>31</sup>

*Taxes.* Estimates for federal and state taxes are included in the calculation of a living wage. Property taxes and sales taxes are already represented in the budget estimates through the cost of rent and other necessities.

Federal taxes are taken from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1)<sup>32</sup> and include: individual income taxes (after tax credits including the refundable portion of earned income and child tax credits), payroll taxes (including both the employee and employer portion of social security and Medicare taxes), corporate income tax, estate tax, and excise tax. The federal tax rate for the middle quintile was 14.0% in 2017.

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<sup>26</sup> 2019 Consumer Expenditure Survey, Table 1400, available at <https://www.bls.gov/cex/2019/combined/cusize.pdf>.

<sup>27</sup> 2019 Consumer Expenditure Survey, Table 1800, available at <https://www.bls.gov/cex/2019/combined/region.pdf>.

<sup>28</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm)

<sup>29</sup> 2019 Consumer Expenditure Survey, Table 1400, available at <https://www.bls.gov/cex/2019/combined/cusize.pdf>.

<sup>30</sup> 2019 Consumer Expenditure Survey, Table 1800, available at <https://www.bls.gov/cex/2019/combined/region.pdf>.

<sup>31</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm)

<sup>32</sup> Federal tax data for 2017 are available at <http://www.taxpolicycenter.org/model-estimates/baseline-average-effective-tax-rates-march-2017/t17-0042-average-effective-federal>.

The state tax rate is taken from the state income tax rate, as reported by the CCH State Tax Handbook 2015, which reports 2016 tax rates.<sup>33</sup> The tax rate tier applied is determined by the pre-tax living wage, and includes deductions.<sup>34</sup> The 2016 tax rate has been inflated on an annual basis in succession and updated to 2020. The gap between 2016 and 2020 is due to the irregular printing of the State Tax Handbook.

### **Comparisons to the Minimum Wage, Poverty Threshold, and Wages by Occupation**

*Minimum Wage:* The minimum wage estimates the lowest threshold an employer can legally pay employees for certain types of work. For comparison, we used state minimum wage data was obtained from the United States Department of Labor as of July 1, 2019.<sup>35</sup> The federal minimum wage is used for states where the state minimum wage is less than the federal minimum of \$7.25.<sup>36</sup> The weighted average minimum wage of all fifty states and the District of Columbia is used to estimate the national minimum wage.

*Poverty Wage:* The poverty threshold is defined by the Department of Health and Human Services. It is an administrative threshold to determine eligibility for financial assistance from the federal government. For comparison, we use the poverty thresholds for the 48 contiguous states, Washington DC, Alaska, and Hawaii, as of 2019.<sup>37</sup> The average poverty wage of all 50 states and the District of Columbia is used to estimate the national poverty wage.

*Wages by Occupational Group:* For comparison, we use the median hourly wage rates for 22 major occupations in the nation, all 50 states and Washington DC, and 381 metropolitan areas, as defined by the Bureau of Labor Statistics as of 2019.<sup>38</sup> Values were inflated to from 2019 to 2020 dollars using the Consumer Price Index inflation multiplier from the Bureau of Labor Statistics.<sup>39</sup>

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<sup>33</sup> The CCH State Tax handbook is available at <https://www.cchgroup.com/store/products/state-tax-handbook-2015-prod-10034384-0006/book-softcover-item-1-10034384-0006>. The 2019 values were not freely available at the time of publication.

<sup>34</sup> For example, if the living wage before taxes is \$25,000 and the second tier rate is for incomes \$10,000 to \$20,000 and the third tier rate is for incomes \$20,001 and \$30,000, the third tier is applied.

<sup>35</sup> Minimum wage data are available at <https://www.dol.gov/whd/minwage/america.htm>.

<sup>36</sup> Federal minimum wage data are available at <https://www.dol.gov/whd/minimumwage.htm>

<sup>37</sup> Poverty data are available at <https://aspe.hhs.gov/poverty-guidelines>.

<sup>38</sup> BLS publishes state and metropolitan level occupational employment and wage estimates based on data collected from employers in all industry divisions for two digit Standard Occupational Coded occupations. These estimates are available at <http://www.bls.gov/bls/blswage.htm>.

<sup>39</sup> BLS inflation calculator, using June values, is available at [http://www.bls.gov/data/inflation\\_calculator.htm](http://www.bls.gov/data/inflation_calculator.htm).

## Attachment # 4

# Living Wage Calculation for Richland County, South Carolina

The living wage shown is the hourly rate that an **individual** in a household must earn to support his or herself and their family. The assumption is the sole provider is working full-time\* (2080 hours per year). The tool provides information for individuals, and households with one or two working adults and zero to three children. In the case of households with two working adults, all values are **per working adult, single or in a family** unless otherwise noted.

The state minimum wage is the same for all individuals, regardless of how many dependents they may have. Data are updated annually, in the first quarter of the new year. State minimum wages are determined based on the posted value of the minimum wage as of January one of the coming year (National Conference of State Legislatures, 2019). The poverty rate reflects a person's gross annual income. We have converted it to an hourly wage for the sake of comparison.

\*Richland County employees work 1,950 hours per year.

## About the Living Wage Calculator

The Living Wage Calculator was first created in 2004 by [Dr. Amy K. Glasmeier](#).

### INTRODUCTION

Analysts and policy makers often compare income to the federal poverty threshold in order to determine an individual's ability to live within a certain standard of living. However, poverty thresholds do not account for living costs beyond a very basic food budget. The federal poverty measure does not take into consideration costs like childcare and health care that not only draw from one's income, but also are determining factors in one's ability to work and to endure the potential hardships associated with balancing employment and other aspects of everyday life. Further, poverty thresholds do not account for geographic variation in the cost of essential household expenses.

The living wage model is an alternative measure of basic needs. It is a market-based approach that draws upon geographically specific expenditure data related to a family's likely minimum food, childcare, health insurance, housing, transportation, and other basic necessities (e.g. clothing, personal care items, etc.) costs. The living wage draws on these cost elements and the rough effects of income and payroll taxes to determine the minimum employment earnings necessary to meet a family's basic needs while also maintaining self-sufficiency.

The living wage model generates a cost of living estimate that exceeds the federal poverty thresholds. As calculated, the living wage estimate accounts for the basic needs of a family. The living wage model does not include funds that cover what many may consider as necessities enjoyed by many Americans. The tool does not include funds for pre-prepared meals or those eaten in restaurants. We do not add funds for entertainment, nor do we incorporate leisure time for unpaid vacations or holidays. Lastly, the calculated living wage does not provide a financial means to enable savings and investment or for the purchase of capital assets (e.g., provisions for retirement or home purchases). The living wage is the minimum income standard that, if met, draws a very fine line between the financial independence of the working poor and the need to seek out public assistance or suffer consistent and severe housing and food insecurity. In light of this fact, the living wage is perhaps better defined as a minimum subsistence wage for persons living in the United States.

## FAMILY COMPOSITIONS

The living wage calculator estimates the living wage needed to support families of twelve different compositions: one adult families with 0, 1, 2, or 3 dependent children, two adult families where both adults are in the work force with 0, 1, 2, or 3 dependent children, and two adult families where one adult is not in the work force with 0, 1, 2, or 3 dependent children.

For single adult families, the adult is assumed to be employed full-time. For two adult families where both adults are in the labor force, both adults are assumed to be employed full-time. For two adult families where one adult is not in the labor force, one of the adults is assumed to be employed full-time while the other non-wage-earning adult provides full-time childcare for the family's children. Full-time work is assumed to be year-round, 40 hours per week for 52 weeks, per adult.

Families with one child are assumed to have a 'young child' (4 years old). Families with two children are assumed to have a 'young child' and a 'child' (9 years old). Families with three children are assumed to have a 'young child', a 'child', and a 'teenager' (15 years old).

**Attachment # 5**

**Details of American Rescue Funds**

<b>Total APRA Funds Awarded to Richland County</b>		<b>\$ 80,756,312</b>
<b>Current ARP Allocations and Distributions</b>		
Description	Department	Amount
Qualifying Lump Sum Distribution Grant Awards	Community Groups	\$ (1,148,919)
Employee Stipends	All Departments	\$ (7,882,000)
Tennis Courts RCRC	Richland Co Rec Com	\$ (325,000)
ASGDC Safety and Security Projects	Detention	\$ (3,338,000)
Mental Health Program Sheriff	Sheriff	\$ (81,250)
Utilities Bad Debt - From Lost Revenue	Utilities	\$ (1,000,000)
Consulting	Grant Administration	\$ (100,000)
Vaccination Gift Cards	Community Members	\$ (25,500)
Grants Management Software	Various	\$ (687,949)
HVAC 2020/2000	Operational Services	\$ (5,205,000)
<b>Total Allocated</b>		<b>\$ (19,793,618)</b>
<b>Remianing APRA Funds</b>		<b>\$ 60,962,694</b>