



[iStock.com/Kruck20](https://www.istock.com/kruck20)



We Are Columbia

City of Columbia

FY 2021-2022
BUDGET OVERVIEW
MAY 11, 2021



Envision Columbia

Our Vision

By 2036, Columbia has captured the new American dream. While embracing our 250-year rich history, we enthusiastically welcome the future. We are proud of our soul, our unique character, our diversity, and our human potential. We stand as a city for all people. As a center of commerce, technology, and education, we have defined our city as one full of vitality and inclusion with a charming and cosmopolitan feel.

Focus Areas

- Attracting & Retaining Talent
- Planning Together
- Connecting our Community
- Empowering our Residents
- Economic Prosperity- Endless Possibilities
- Enhancing Columbia's Neighborhoods
- Leading the Way in Innovative & High Quality Municipal Services



133,000+
Citizens



2,400+
Employees



5,100+
Businesses



13
Police Stations



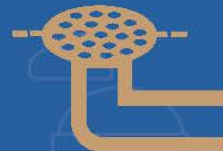
12
Fire Stations



100+
Different Services
& Programs



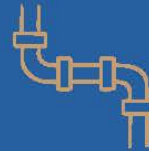
4,500+
Fire Hydrants



356 MILES
of Storm Drains



60,000+
Sewer Customers



2,400+
Water Lines



140,000+
Water Customers



60 Park Facilities
600+ ACRES



1,125+ MILES
OF Sewer Lines



2 Water Treatment Plants Treating
21+ Billion Gallons Per Year

1 Wastewater Treatment Plant Treating
13+ Billion Gallons Per Year

City of **Columbia**

\$376,180,393

www.columbiasc.gov

Overview

- What is the budget?
- What type of services does the budget support?
- Where does the money come from?
- Where does the money go?
- Who determines the budget?
- FY 2021/2022 Budget Overview

What is the budget?

- A plan for the acquisition and allocation of resources to accomplish specified purposes.
- The budget is a blueprint for the type and mix of services provided to the community.
- Grants authority to City staff for spending within the allocations set in the approved budget.
- SC law requires the adoption of an annual balanced budget Article X, Section 7(b), SC Constitution
- Budget Calendar ensures that a budget is adopted before the beginning of the next fiscal year
 - *The City of Columbia's Fiscal Year (FY) is July 1 – June 30*
- A Public Hearing in a specific format is required Section 6-1-80
- The budget must be approved by Ordinance Section 5-7-260

What services does
the budget support?

City Services

DIRECT SERVICES

- Community Development
- Economic Development
- Fire
- Municipal Court
- Parks & Recreation
- Planning & Development Services
- Parking Services
- Police
- Public Works
- Storm Water
- Water & Sewer

SUPPORTIVE SERVICES

- Budget Office
- Central Administration/ General Government
- Council Support Services (Clerk & Liaison to Council)
- Finance
- General Services
- Human Resources
- Information Technology
- Legislative/Council
- Public Relations

City Services - continued

NON-DEPARTMENTAL

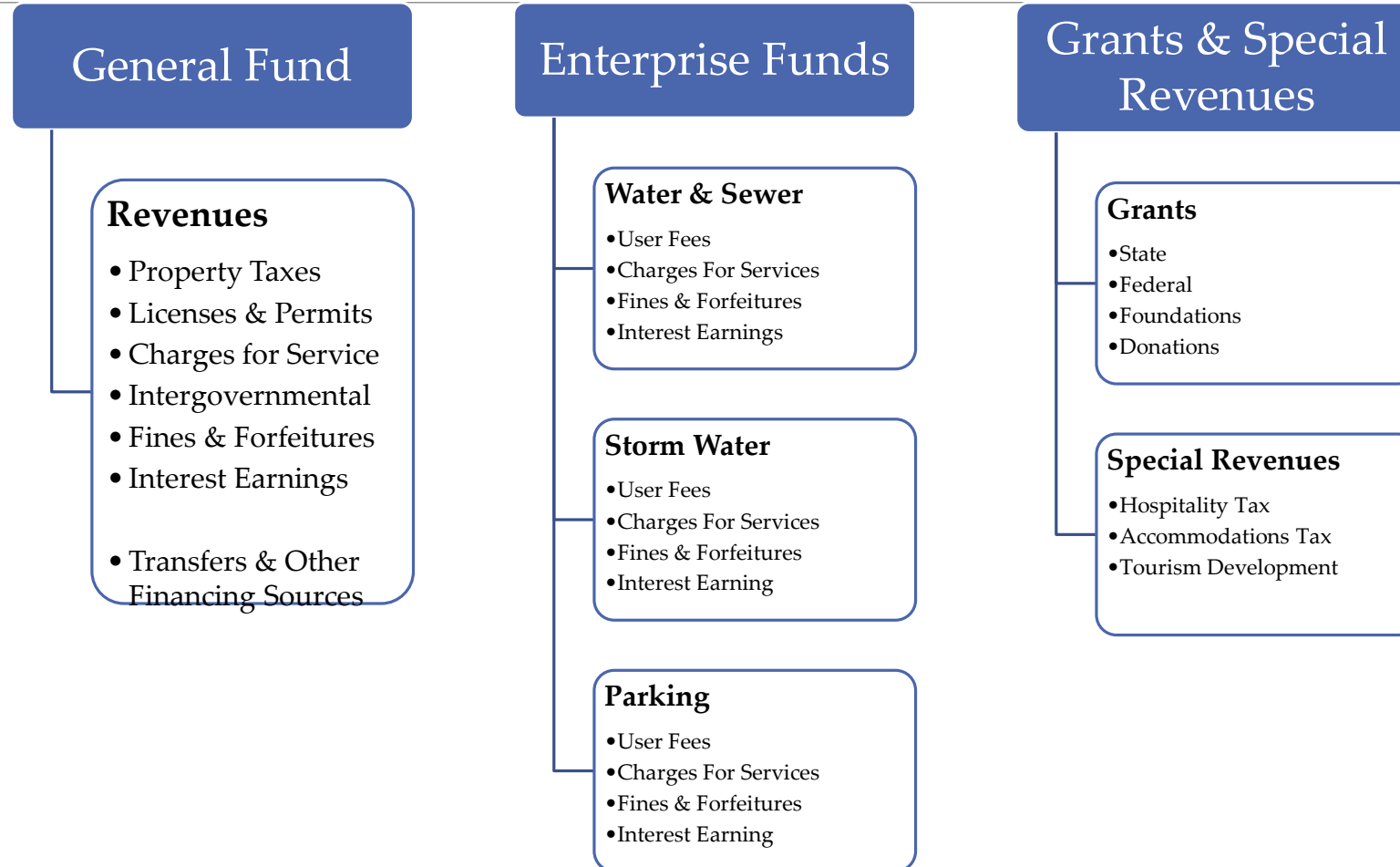
- Employee Tuition Reimbursement
- Homeless Services
- City Funded County Services
 - Solicitor's Office
 - ASG Detention Center
 - Public Defender

DEBT & TRANSFERS OUT

- Capital Replacement Lease & GO Bond
- Transfer to General Capital Projects
- Transfers to Internal Services

Where does the
money come from?

Sources of Revenue & Other Financing Sources



Where does the
money go?

Spending Requirements

- Must have a balanced budget
 - Revenues = Expenditures
- Funds are limited
- Operating Cost
 - Personnel – Salaries, payroll taxes, fringes
 - Supplies – consumables, tools, gasoline, chemicals,
 - Services – services provided outside of the department, electricity, fleet repairs, postage, contracts
 - Capital outlays – vehicles, machinery
- Capital Projects
 - Capital improvements to city assets
- Certain revenues must be used for designated expenditures
 - Hospitality Tax, Grants, Accommodations Tax
- Must maintain reserves
 - Bond covenants, financial policies
- Restricted uses
 - Debt payments – bonds, capital leases
 - Employment taxes
- Unrestricted Uses
 - Money that is used to fund general services and for public use

Who determines the

budget?

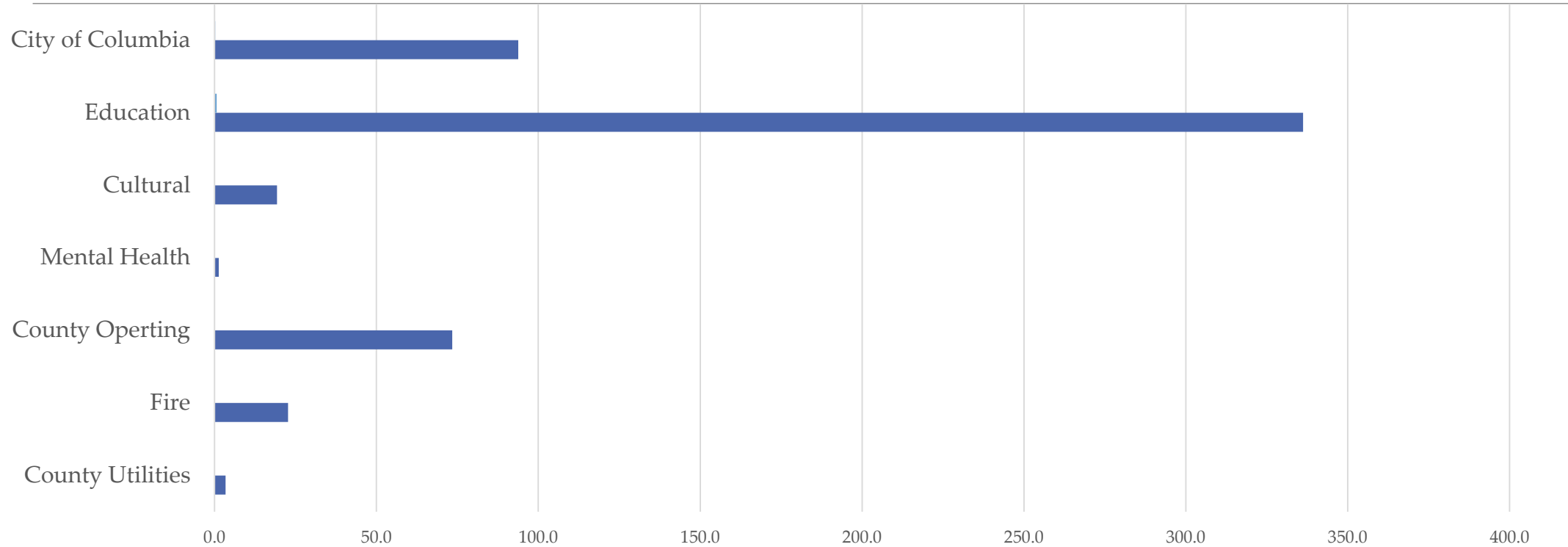
Budget Process

- Develop the Budget Calendar
 - Fiscal year July 1-June 30
- Revenue projections – determines funding levels
- Strategic Plan sets basis for budget goals and drives the approval process
- Departments prepare budget request
 - Maintain service levels
 - New or expanded services
- City Manager's budget presented to City Council either during regular meetings or as special budget workshops.
- Public Hearing – generally in May, no later than 1st meeting in June
- First Reading – 1st meeting in June
- Second Reading & Final Adoption – 2nd meeting in June
- July – start process all over again!!

Property Taxes

- Produces 41% of General Fund Revenues
- Levied against real and personal property
- City millage rate is 93.8 mils; has not increased in 12 years
- City property taxes are combined on the total property tax bill share with the County, School District and other school districts. ~81% of the property tax bill
- The City's portion of the total property tax bill is ~19% of the total tax bill.

2020 Millage Schedule Richland County – City of Columbia



	County Utilities	Fire	County Operating	Mental Health	Cultural	Education	City of Columbia
■ % of Total	0.6%	4.1%	13.3%	0.2%	3.5%	61.1%	17.1%
■ Mills	3.4	22.7	73.4	1.3	19.3	336.2	93.8

■ % of Total ■ Mills

Calculation of Property Tax

- Fair Market Value of Property - \$100,000
- Owner Occupied Assessment Applied - 4%
- Assessed Value= $\$100,000 \times 4.0\% = \$4,000$
- Millage Rate Applied to Assessed Value
 - Assessed Value X Millage
- City Taxes = $\$4,000 \times .0981 = \$ 392.40^*$
- *Calculation before Local Option Sales Tax Credit is applied.
- Local Option Sales Tax credit is calculated on the property tax bill

FY 2021/2022 Budget



FY 21/22

Budget Development Guiding Principals

- Continuity of Operations
 - Ensuring departments have the resources required to provide city services
 - Restored Capital Replacement Program
- Continuing to provide excellent day-to-day service to our community
 - Commitment to highest level of customer care for residents, visitors, businesses
- Fulfilling the City's financial obligations
 - Debt service payments and other financial commitments
- Address Critical Infrastructure Needs
 - Restored Water, Sewer and Capital Improvement Programs
 - Finlay Park Rehabilitation

FY 21/22

Overview of Budget Drivers & Issues

Progress over prior fiscal year

- We know more than last year, but areas of uncertainty remain.
- Departments instructed to submit budget requests using FY 20/21 budget allocations.

Compressed, yet focused, budget process

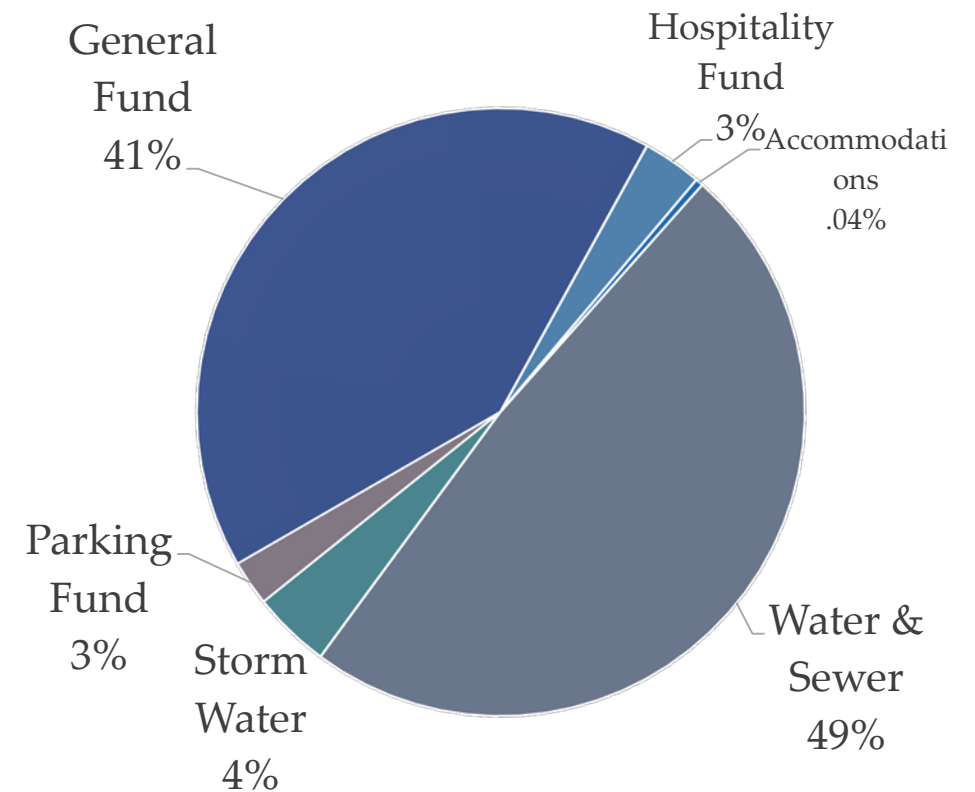
- Identify any potential efficiencies gained from altered work arrangements.
- Capture any shortfalls, gaps in services and prioritized areas of need for internal operations.
- Focus on priorities and maintaining service delivery.

Ongoing

- Continue to monitor budgets.
- Prepared to amend the budget as reliable information is available.
- Cost of Living adjustments.

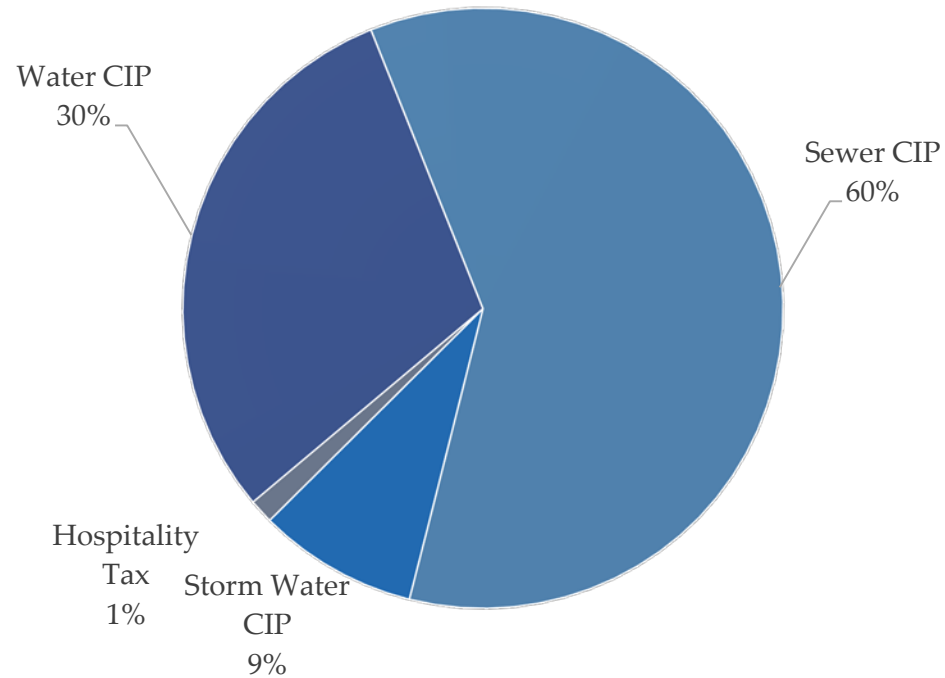
FY 2021-2022 Operating Budget

<u>OPERATING FUNDS</u>	<u>FY 2021-2022</u>
General Fund	\$155,544,489
Hospitality Fund	\$11,814,638
Accommodations	\$1,531,048
Water & Sewer	\$182,564,189
Storm Water	\$15,622,754
Parking Fund	\$9,103,275
	<u>\$376,180,393</u>



FY 2021-2022 Capital Improvement Program

FY 2021/2022 CIP



By Fund

Water CIP	\$40,000,000
Sewer CIP	\$80,000,000
Storm Water CIP	\$11,500,000
Hospitality Tax	\$1,750,000
	<u><u>\$133,250,000</u></u>

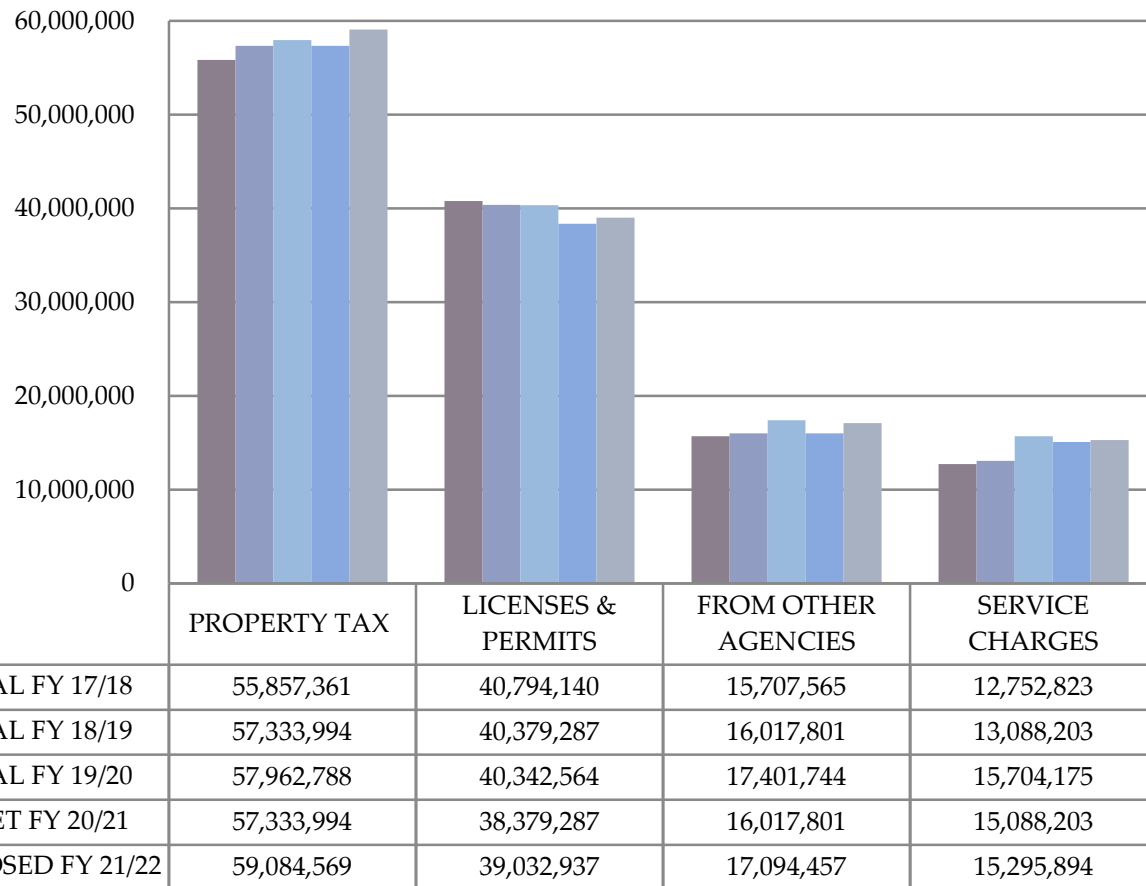
FY 2021/2022

General Fund

\$155,544,489



FY 21/22 Budget General Fund – Revenues & Transfers In



Total Budget total \$155,544,488;

- Increase of \$18,439,648; or 13.45% over the prior year budget.
- Revenues Total \$131,651,521;
 - Increase of \$3,361,360 or 2.6% over the prior year budget.
 - \$1.7M below FY 19/20 Actuals
 - Below pre-pandemic levels
 - Property taxes projected \$59,084,569;
 - Includes property taxes and Local Option Sales Tax (LOST)
 - Projected increase of \$1.7M; 3.1%
 - No Property Tax Increase – 12th year

FY 21/22 Budget General Fund - Revenues & Transfers In

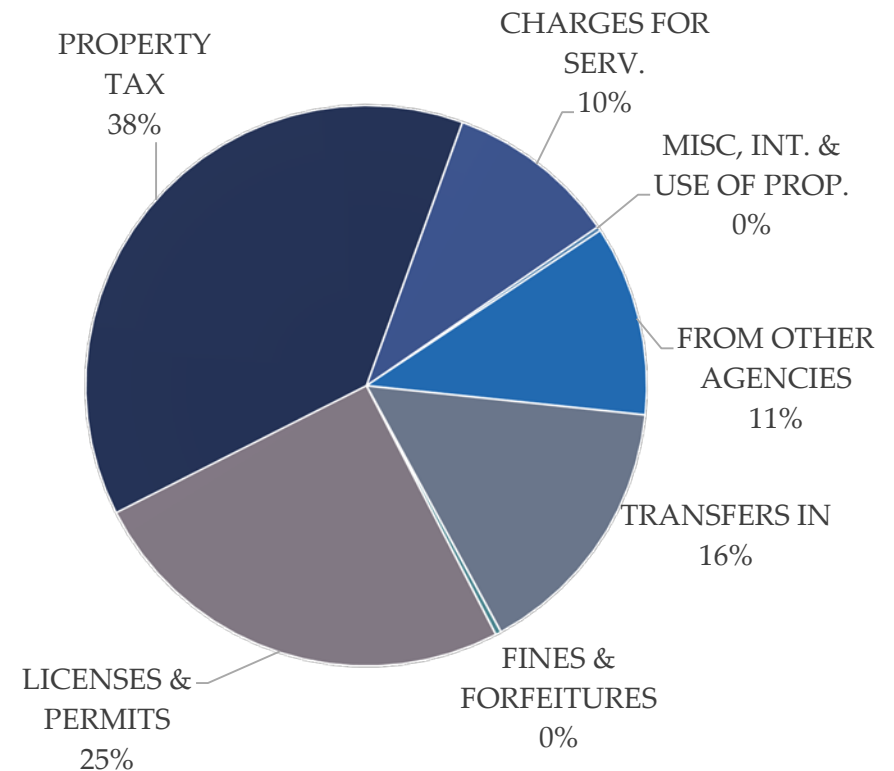
Revenues - continued

- Business License & Franchises Fees
 - Projected increase of \$653,650; 1.7% over the prior year budget, but \$1.3M below prior year actual
 - Expected to be most impacted by pandemic

Transfers In Total \$23,892,968

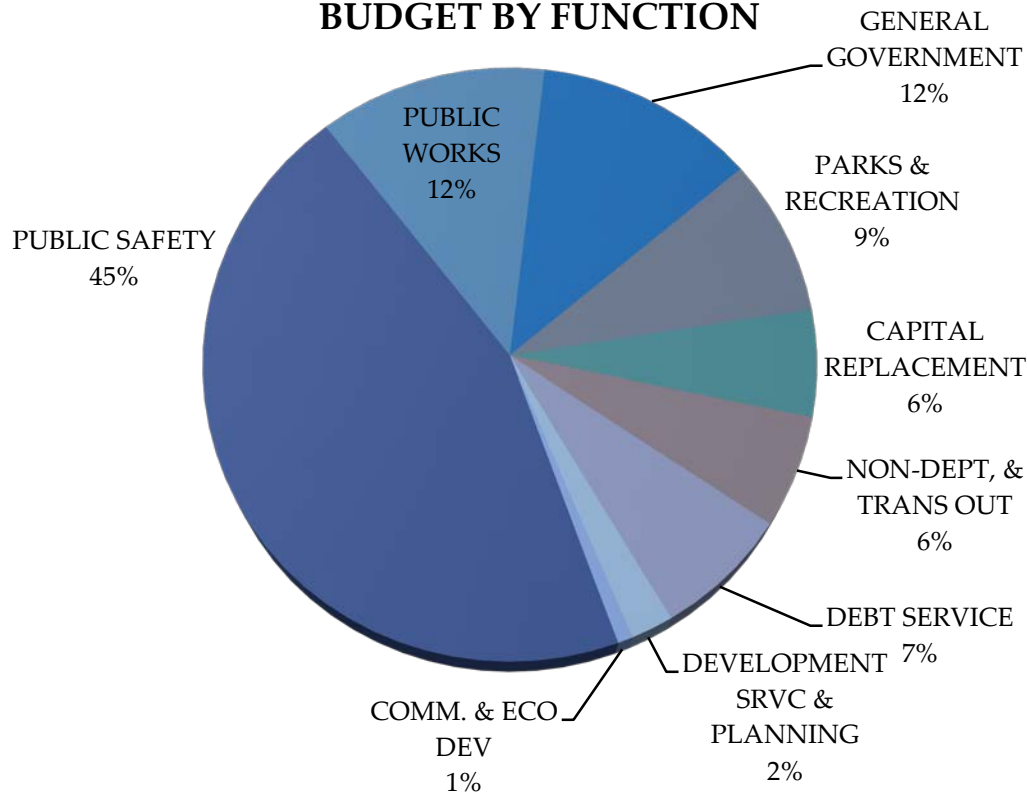
- Increase of \$15,078,288 over prior year budget.
- Increase due to return of Capital Lease Purchase Proceeds for rolling stock and technology refresh; \$9,000,000
- American Rescue Plan included at \$1,689,499
- Installment Purchase Revenue Bonds (IPRB) proceeds for Security Camera upgrades; \$2,500,000
- Restored Hospitality Tax transfer; \$3,700,000
- No use of fund balance

FY 21/22 REVENUES & TRANSFERS IN



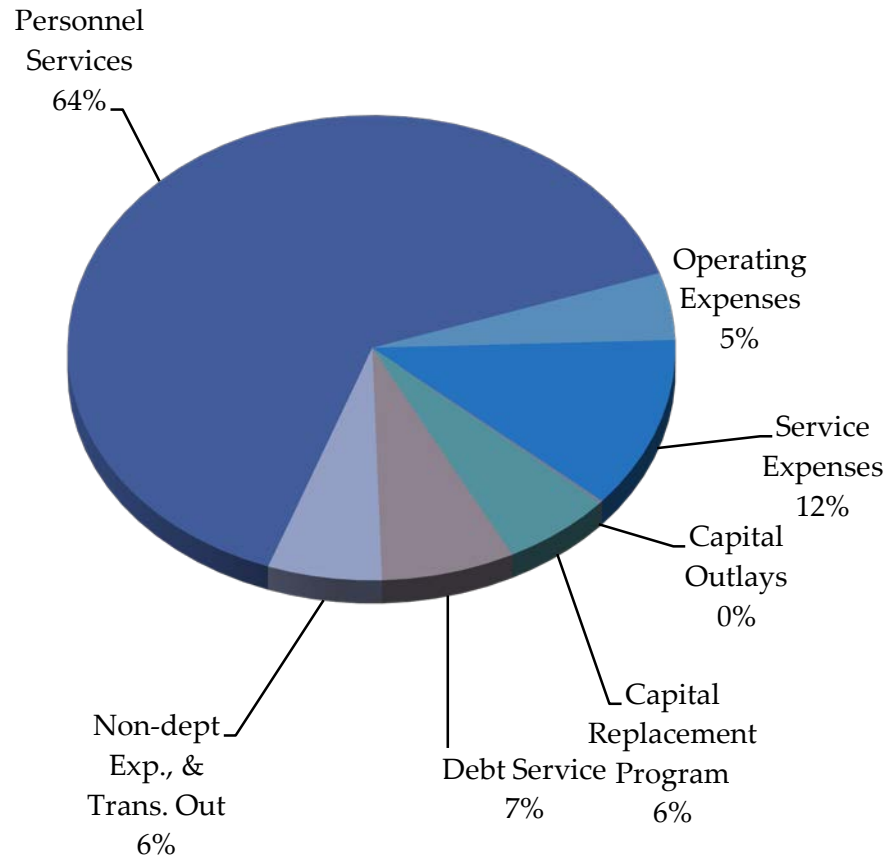
FY 21/22 Budget General Fund - Expenditures

**FY 2020/2021 GENERAL FUND
BUDGET BY FUNCTION**



- Department Operating Budgets' Total \$126,071,046
 - \$4.4M increase over prior year budget
 - Base line budget using FY 18/19 Actual
 - Increases are limited to those associated with annual contract adjustments and schedules:
 - Citywide Microsoft Enterprise License & cloud based software
 - Emergency communications CAD system
 - Citywide election
 - Recycling contract
 - PEBA retirement rate increase
 - Restores some limited vacant positions previously frozen based upon areas of need.

FY 21/22 Budget General Fund - Expenditures



<u>MAJOR CATEGORY</u>	<u>FY 20/21 BUDGET</u>	<u>FY 21/22 BUDGET</u>	<u>Difference</u>	<u>% change</u>
Personnel Services	\$96,590,184	\$99,913,690	\$3,323,506	3.4%
Operating Expenses	\$6,942,166	\$7,265,184	\$323,018	4.7%
Service Expenses	\$18,085,253	\$18,538,172	\$452,919	2.5%
Capital Outlays	\$0	\$354,000	\$354,000	
Capital Replacement Pro.	\$0	\$9,000,000	\$9,000,000	
Debt Service	\$8,904,043	\$11,043,921	\$2,139,878	24%
Non-dept Exp. & Trans. Out	\$6,585,370	\$9,429,522	\$2,844,152	43.2%
TOTAL GENERAL FUND	\$137,107,016	\$155,544,489	\$18,437,473	13.4%

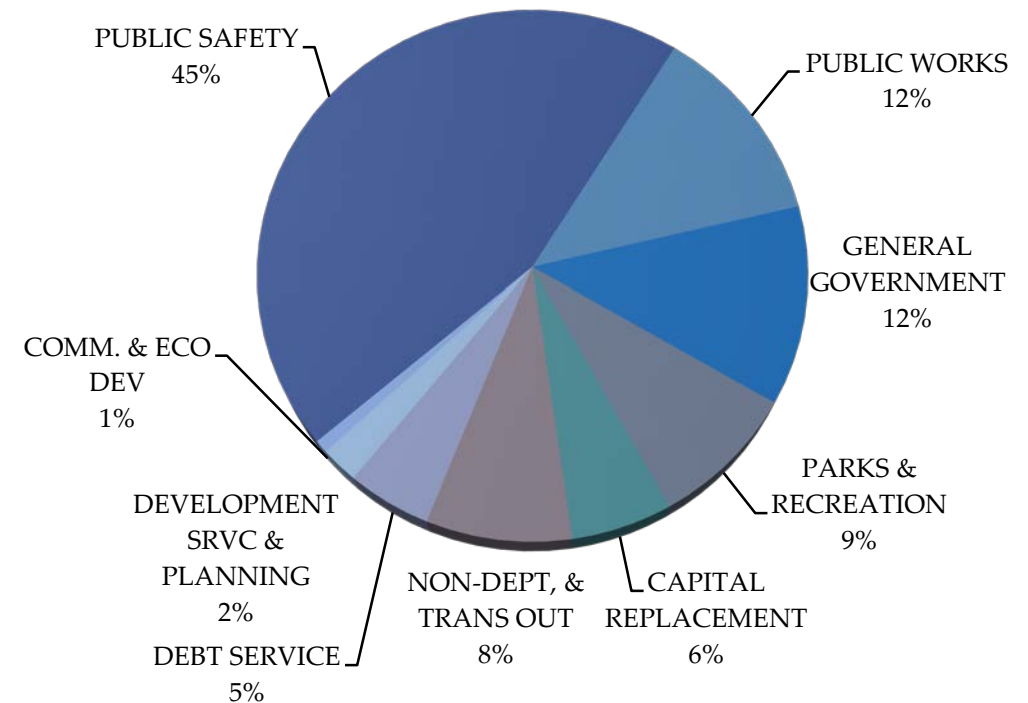
FY 21/22 Budget General Fund - Expenditures

- Non-Departmental Total \$11,796,249
 - Increase of \$3.6M over prior year budget associated with restored programs:
 - Capital Lease annual payment; \$6,265,432
 - Security Camera upgrades; \$2,500,000
 - Funded with Installment Purchase Revenue Bonds (IPRB) proceeds in support of the implementation and first year cost

Transfers out total

- Capital Lease Program for rolling stock and technology refresh; \$9,000,000
- Replacement vehicles, heavy equipment & technology upgrades for General Fund Departments:
 - Fire Ladder Truck
 - Police
 - Garbage/Solid Waste Trucks
 - Parks & Recreation equipment

Total Budget - \$155,544,489



FY 2021/2022 WATER & SEWER OPERATING FUND

\$182,564,189

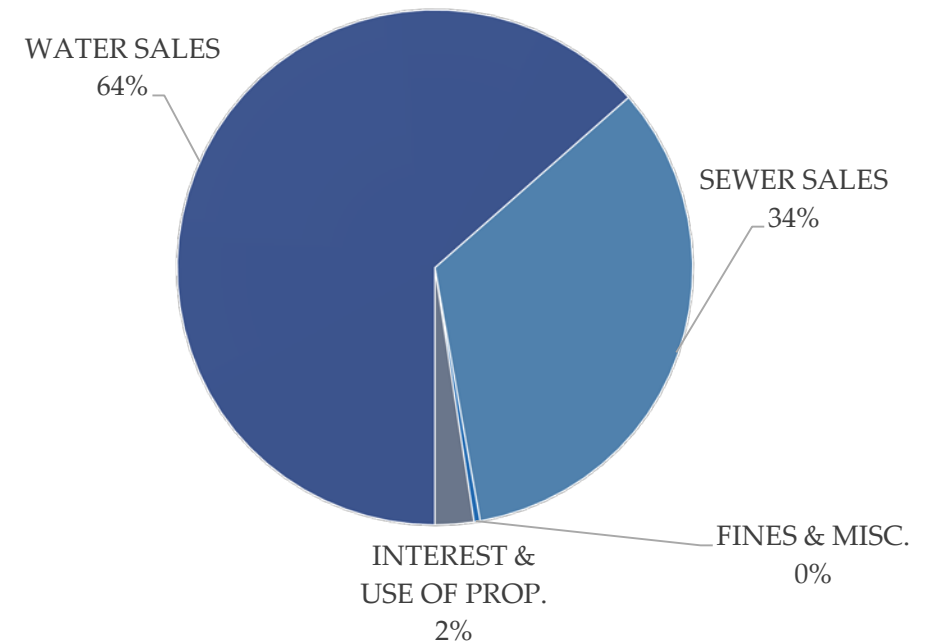


We Are Columbia

FY 21/22 Budget Water & Sewer Fund - Revenues

- Total Operating Budget; \$182,564,189
 - Increase of \$13,881,758; 8% over prior year budget
- Operating Revenues total \$178,125,664
 - Increase of \$13,848,118; 8% over prior year budget
 - 5.02% rate increase generates approximately \$8.1M
 - Revenues generated from the increase provides funding for Capital Improvement Program and associated debt service
- Non-Operating Revenues total \$4,438,524;
 - increase of less than 1% over prior year budget

FY 21/21 WATER & SEWER OPERATING REVENUES



Water & Sewer Rate Study

- Maintain Financial Integrity of the Water & Sewer Utility

- Rate Study & Assumptions

- Combination of Debt and Cash Financing
 - 31.5% Cash; and
 - 68.5% Revenue Bonds
- Maintain the required Financial Metrics
 - Debt Service Coverage (2.0 Coverage)
 - Fund Balance Reserve

Financial Plan Summary – Scenario 1

Line	Description	Base Case
1	Proposed FY 2022 Revenue Increase	5.02%
2	Capital Financing (FY 2022 – FY 2026):	
	- Percent Bond	68.5%
	- Percent Operating Funds (Cash)	31.5%
3	Debt Service Coverage (by FY 2022)	2.00

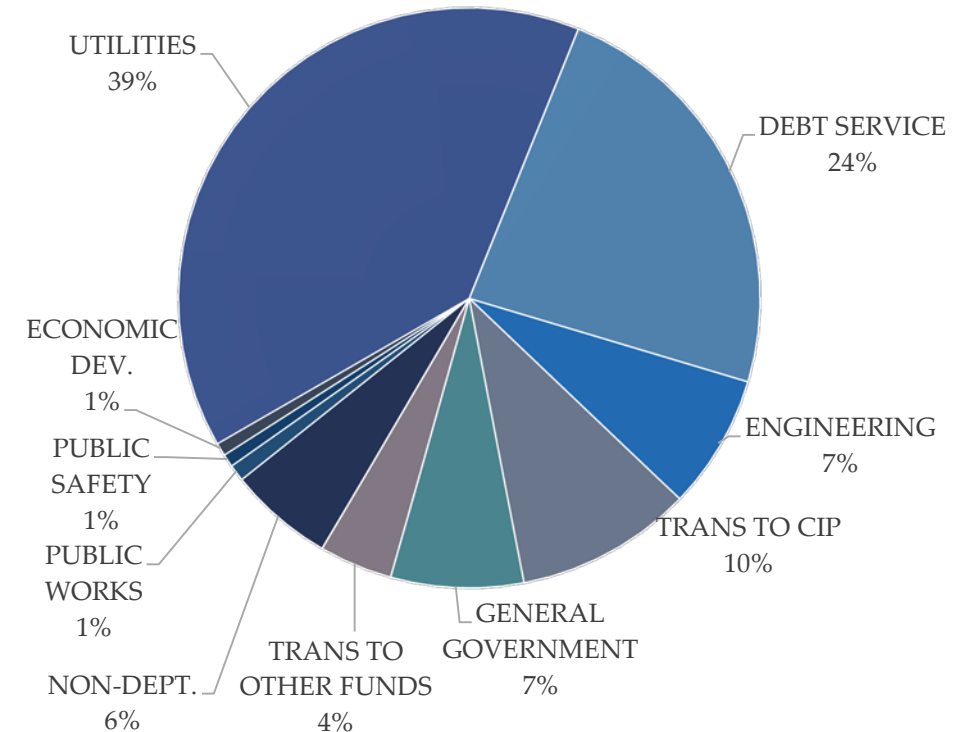
- Rate Adjustment of 5.02% provides funds cash portion of Capital Improvement Program and associated Debt Service payment for bonds



FY 21/22 Budget Water & Sewer Fund - Expenditures

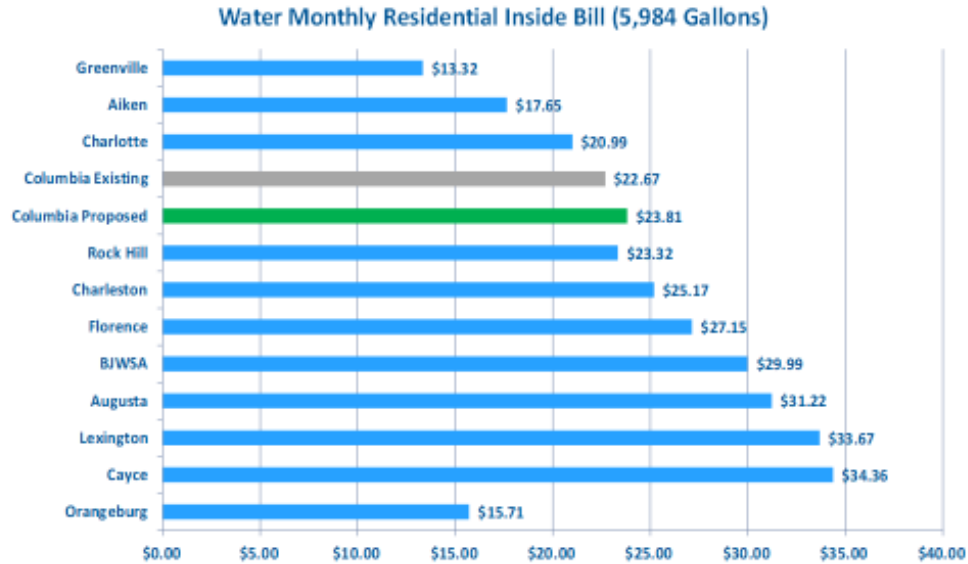
- Department Operating Budgets' Total \$102,187,548
 - \$2.98M increase over prior year budget; 3%
 - Increases are limited to those associated with annual contract adjustments and schedules.
- Non-Departmental totals \$53,595,474
 - Includes Debt Service and Reserves
 - Debt Service for prior and bonds totals \$42,917,888; increase of \$971K, 2% over prior year budget
 - Reserves total \$9,514,086; increase of \$8.4M
- Transfers Out total \$25,449,189
 - Includes cash funded portion of Capital Improvement Program \$18,000,000; increase of \$3.5M, 24% over prior year budget
 - General Fund Indirect Cost of \$4,189,680; a reduction of \$2M from prior year budget.

FY 21/22 WATER & SEWER BUDGET BY FUNCTION

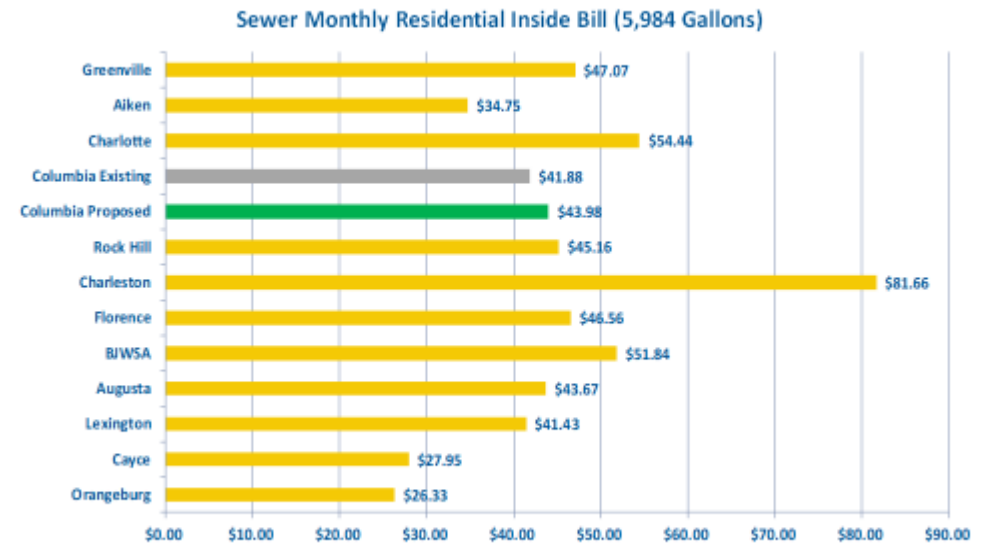


Water & Sewer Rate Study

Utility Bill Comparisons – Water Residential



Utility Bill Comparisons – Wastewater Residential



FY 2021/2022 Storm Water Fund Budget

\$15,622,754

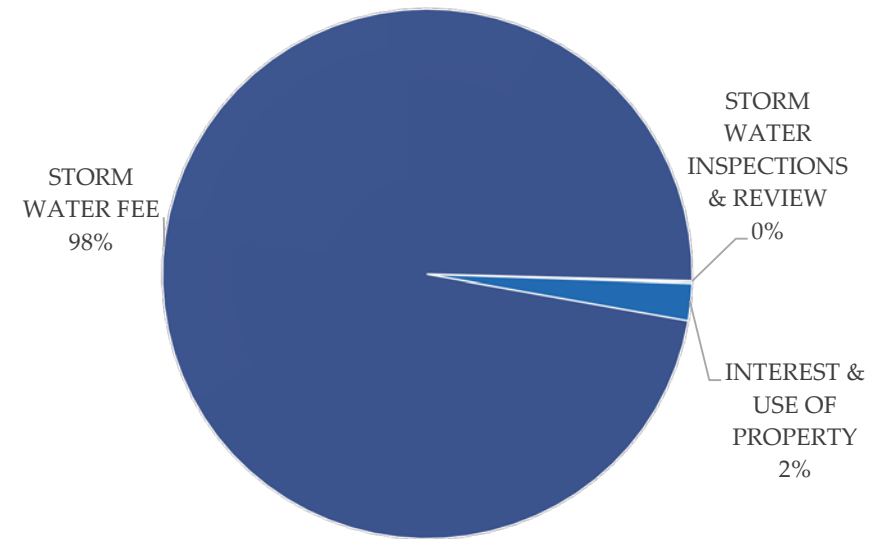


We Are Columbia

FY 21/22 Budget Storm Water Fund - Revenues

- Total Budget \$15,622,75
 - Increase of \$1,599,455 or 11% from the prior year budget.
- Resumes rate adjustments in accordance with 2016 Ordinance adopting 5-year rate plan.
 - Increases ERU from \$13.32 to \$14.15; an increase of \$.83 or 6%
- Total \$11,050,000 Capital Improvement Program
 - Continues 5 year plan of more than \$93M in storm water improvements projects that meet the initiatives of alleviating nuisance flooding and promoting water quality.

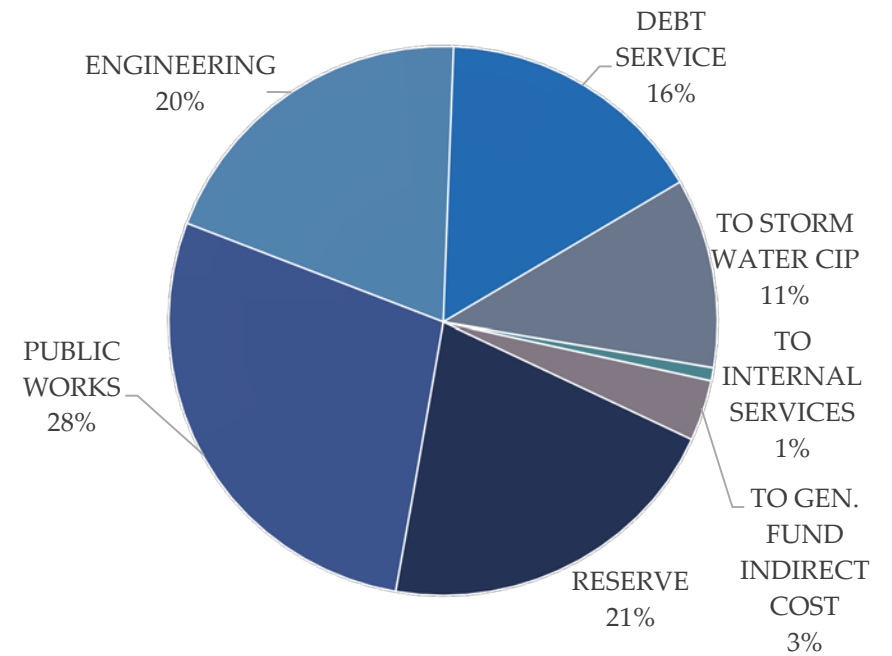
FY 21/22 STORM WATER FUND
REVENUES



FY 21/22 Budget Storm Water Fund - Expenditures

- Total Budget \$15,622,75
 - Increase of \$1,599,455 or 11% from the prior year budget.
- Operating Department Budgets' Total \$7,471,150; a reduction of \$418K; or 5% from prior year budget
 - Reduction in capital outlays due to fewer scheduled equipment replacements
- Non-Departmental totals \$5,736,604; an increase of \$1,217,335; 27% over prior year budget
 - Includes Debt service payment for existing bonds of \$2,488,850
 - Reserve of \$3,247,754
- Transfers Out total \$2,415,000; an increase of \$800,121 over prior year budget
 - Includes cash portion of Capital Improvement Program of \$1,735,000;
 - General Fund Indirect Cost allocation of \$560,000; no change from prior year

FY 21/22 STORM WATER EXPENDITURES
BY FUNCTION



FY 21/22 CAPITAL IMPROVEMENT PROGRAM

WATER & SEWER CIP \$120,000,000

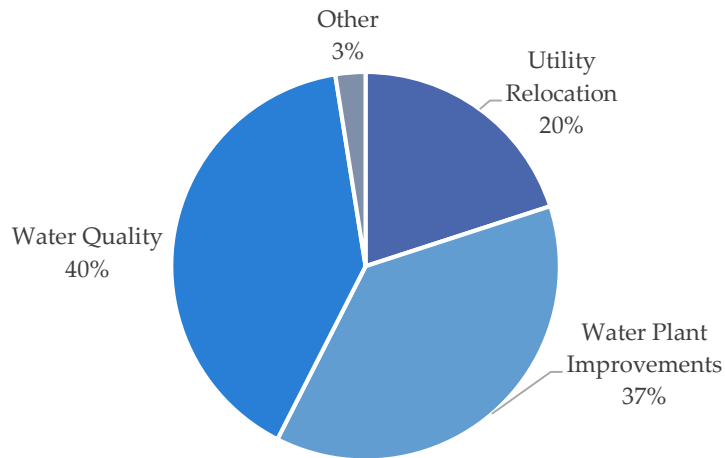
STORM WATER CIP \$11,050,000



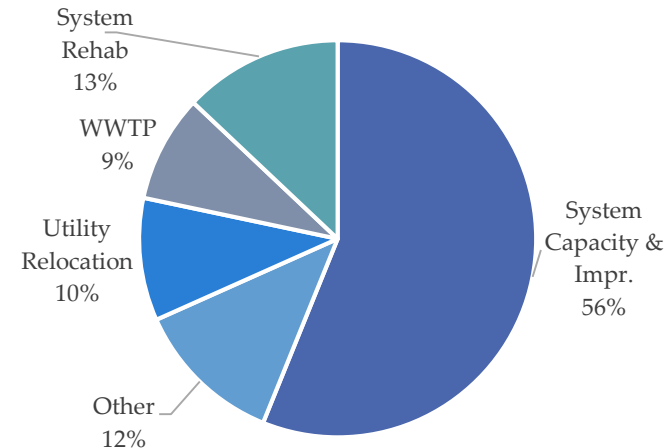
We Are Columbia

FY 21/22 Water & Sewer Capital Improvement Program

Water Capital Improvement Projects



Wastewater Capital Improvement Projects



- FY 21/22 Capital Improvement Program is \$120,000,000
 - Water CIP \$40M
 - Wastewater \$80M
 - Capital program reflects a priority on Clean Water 2020 programs to meet the EPA Consent Decree requirements, system expansion and water quality

FY21-22 Water CIP

Project Number	Project Name	Type of Improvement	
WM4323	Unforeseen Projects	Other	\$1,000,000
		Total Other	\$1,000,000
WM3355	Utility Conflicts (Annual)	Utility Relocation	\$8,000,000
		Total Utility Relocation	\$8,000,000
WM4543	Lake Murray Taste and Odor Treatment System (Carbon Feed System)	Water Plant	\$1,000,000
WM4549	Alternative Raw Water Pump Station at Canal WTP (Phase 1 of 3)	Water Plant	\$14,000,000
		Total Water Plant	\$15,000,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	\$1,000,000
WM3912	Shandon Area Waterline Replacement (Phase 1 of 2)	Water Quality	\$7,500,000
WM3925	Rosewood Area Waterline Replacement (Phase 1 of 3)	Water Quality	\$7,500,000
		Total Water Quality	\$16,000,000
		Total Water CIP	\$40,000,000

FY21-22 Wastewater CIP

Project Number	Project Name	Type of Improvement	
SS733701	East Rocky Branch Improvements Phase I	Capacity	\$13,800,000
SS7560	Lower Crane Creek Storage Facility and Pump Station	Capacity	\$30,000,000
SS7564	WCPS Improvements	Capacity	\$1,102,680
		Total Capacity	\$44,902,680
SS7236	CD Program Management	Other	\$4,200,000
SS7286	CE Projects not yet Defined	Other	\$2,350,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$2,350,000
SS7528	Beltline Columbia Storage Canopy	Other	\$851,320
		Total Other	\$9,751,320
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$1,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$4,000,000
SS7432	Starlite Pump Station Improvements (removal of PS)	Rehab	\$1,100,000
SS7462	Investigation of Crockett Road, Atlas Road and Versch Lock Lift Stations	Rehab	\$1,100,000
SS7468	Three Rivers Force Main Replacement / Relocation	Rehab	\$505,000
SS7487	Hickory Ridge Road Sewer Rehab	Rehab	\$536,000
SS7497	Mill Creek Pump Station Miscellaneous Improvements	Rehab	\$1,060,000
SS7546	Mallard Pointe FM Replacement	Rehab	\$125,000
SS7547	Yacht Cove FM Replacement	Rehab	\$220,000
SS7549	Woodlands FM Replacement	Rehab	\$720,000
		Total Rehab	\$10,366,000
SS7561	Sewer Utility Relocation	Utility Relocation	\$8,000,000
		Total Utility Relocation	\$8,000,000
SS7382	Metro Compliance, Lift Station, and Misc Maintenance Items	WWTP	\$6,980,000
		Total WWTP	\$6,980,000
		Total Wastewater CIP	\$80,000,000

FY 21/22 Stormwater CIP

Project ID	Project Title	FY 21/22
SD8325	Shandon Phase 2	\$3,000,000
SD8471	Allen-Benedict Bio retention (LID-40)	\$2,000,000
SD8438	Queen Street	\$3,000,000
SD8371	Penn Branch Drainage Improvements	\$2,700,000
SD8478	North Tanglewood Stormwater Improvements	\$350,000
	TOTAL STORMWATER CIP	\$11,050,000

FY 2021/2022 PARKING FUND

\$9,103,275

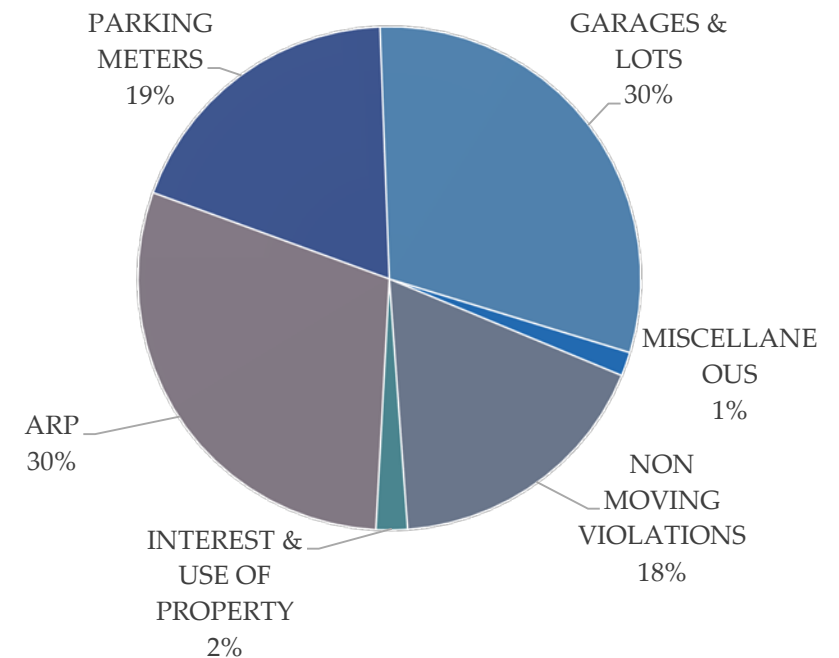


We Are Columbia

FY 21/22 Budget Parking Fund - Revenues

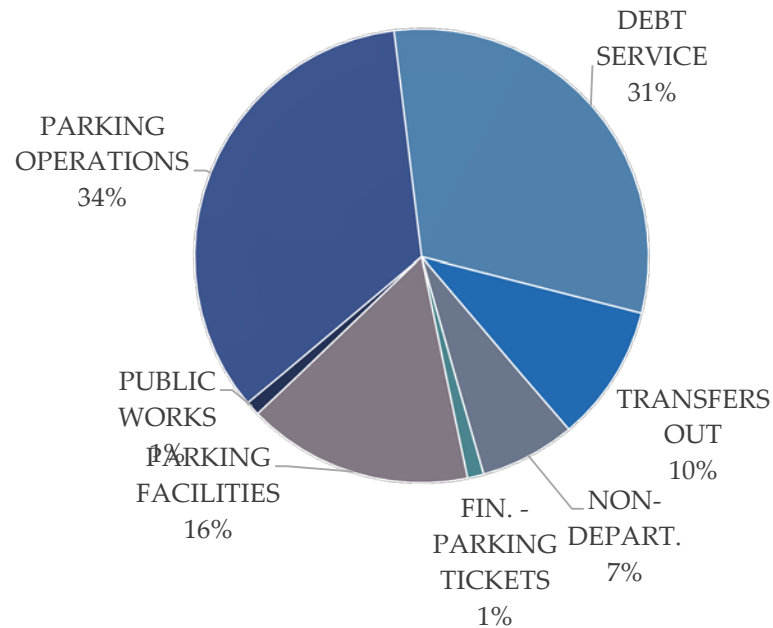
- Total Budget \$9,103,275
 - Increase of \$1,376,025 or 17.8% over the prior year budget.
- Revenues total \$6,215,800; a reduction of \$1.28M; 17% below prior year budget and \$652K below prior year actuals
 - Revenue from Parking Meters and Parking surface lots projected with combined reduction of \$1.1M below prior year budget
 - Revenues projected below pre-pandemic actuals of FY 18/19 and FY 19/20.
- Transfers in reflects use of ARP funds; \$2,703,774
- Parking Systems continues to be impacted by the pandemic and reduction of business activities.

FY 2021/2022 PARKING FUND REVENUES



FY 21/22 Budget Parking Fund - Expenditures

FY 2021/2022 PARKING FUND BUDGET
BY FUNCTION



- Parking Fund Operating Budgets' total \$4,776,473; an increase of \$657k over prior year budget
- Use of ARP funding restores funding parking operations to address maintenance priorities to keep garages functioning, clean and safe.
- Debt service of \$2,814,033 based on existing debt service schedule.
- Includes transfer to General Fund of \$500,000; no change from prior years

FY 2021/2022 HOSPITALY TAX FUND & ACCOMMODATIONS TAX FUND

HOSPITAL TAX FUND \$11,814,838

ACCOMMODATIONS TAX FUND \$1,531,048

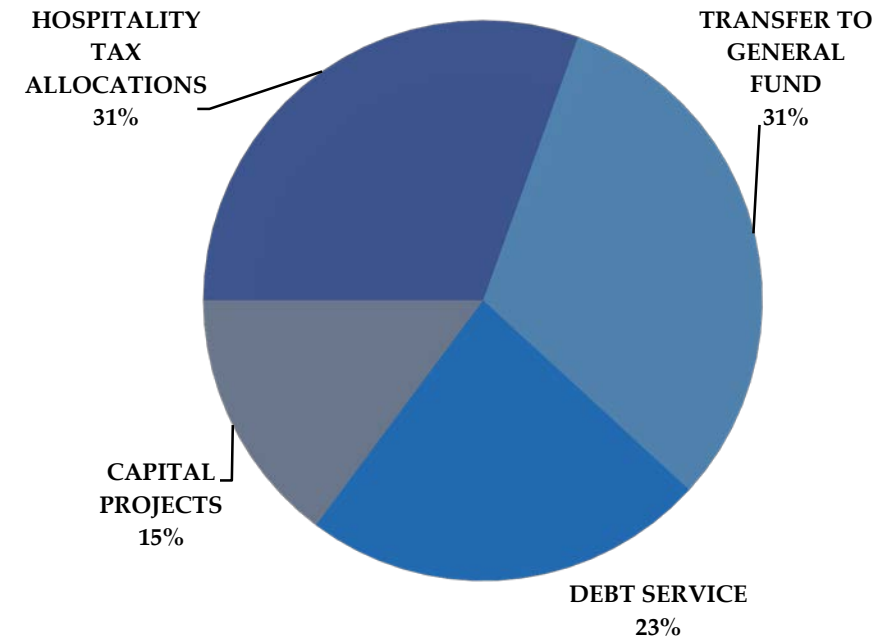


We Are Columbia

FY 21/22 Budget Hospitality Tax

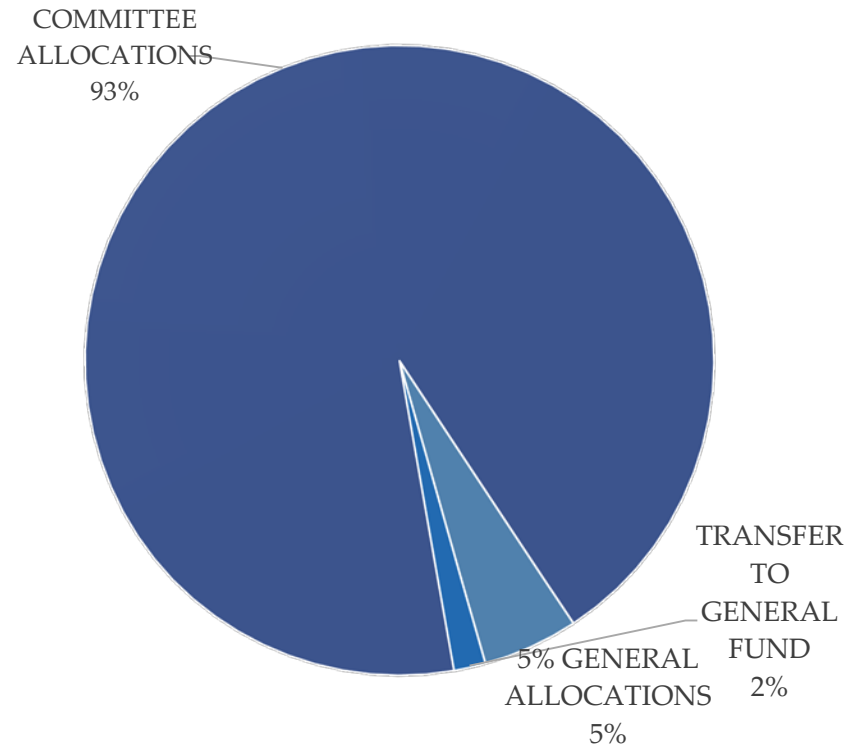
- Total Budget \$11,814,638
 - Increase of \$4,265,698; 57% over prior year budget.
 - Revenue projections are improved, but still below pre-pandemic collections.
 - Reflects use of ARP funds
- Available for allocation to Hospitality Tax Grant Program \$3,428,118
 - An increase of \$587,580 over prior year allocations
- Debt Service for bonds issued on Hospitality Tax revenues based existing payment schedule; \$2,759,913.
- Restores transfer to the General Fund; \$3,700,000
- Includes funding for much needed repairs to City owned Five Points Fountain; \$250,000
- Funding for pre-construction work and design of Finlay Park rehabilitation; \$1,500,000

FY 2021/2022 HOSPITALITY TAX BUDGET
BY FUNCTION



FY 21/22 Budget Accommodations Tax

FY 2021/2022 ACCOMMODATIONS TAX
BY FUNCTION



- Total Budget of \$1,531,048
 - Increase of \$57,944; 3.9% over prior year budget.
- Projections reflect moderate increase in collections, but still below pre-pandemic collections.
- budget reflects allocations by categories and based on the breakdown of uses set by state law.
 - \$25,000 transfer to the General Fund
 - 30% allocated for advertising and promotion of tourism
 - 65% allocated for tourism related expenditures
 - 5% for general purposes.

ORIGINAL
STAMPED IN RED

ORDINANCE NO.: 2021-022

To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina,
for the Fiscal Year ending June 30, 2022

BE IT ORDAINED by the Mayor and Council this 18th day of May, 2021 as follows:

Section 1. That a tax to cover the period from the first day of July 2021, to the thirtieth day of June 2022, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the treasury of Richland and Lexington Counties, South Carolina, for the credit to The City of Columbia, South Carolina, for the use and service thereof; that is to say, a tax rate of ninety-three and eight tenths (93.8) mills, on the value of all real estate and personal property of every description owned and used in The City of Columbia, South Carolina, except such as is exempt from taxation under the Constitution and law of the State of South Carolina, is and shall be levied and paid into the County Treasury for the credit to The City of Columbia for the corporate purposes, permanent improvements, for the purpose of paying current expenses, and for the payment of interest and retiring outstanding bonds of the said City. Such tax is levied on such property as assessed for taxation for County and State purposes.

Section 2. That the budget heretofore adopted by the City Council and the estimated revenue for the payment of same is hereby adopted and is hereby made a part hereof as fully as if incorporated herein and a copy thereof is attached hereto.

Section 3. That the billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Richland and Lexington Counties pursuant to State Law.

Section 4. That the City Manager shall administer the budget and may authorize the following to achieve the goals of this budget:

- a. Authorize the transfer of appropriated funds within and between departments and funds as necessary.
- b. Controls shall be made by fund appropriation.
- c. Designate continuing projects from fund balances.


Encumbrances will be carried over to the next year as a reserve to the fund balance.

Expenditures approved by council shall automatically carry amendments to fund appropriation where necessary.

Section 5. If for any reason any sentence, clause of provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.


Requested by:

City Manager



Mayor

Approved by:



City Manager

Approved as to form:

ATTEST:



City Attorney



City Clerk

Public Hearing: 5/11/2021
Introduced: 5/11/2021
Final Reading: 5/18/2021



FY 2021/2022 Approved Operating Budget Summaries

General Fund
Water & Sewer Operating
Storm Water Operating
Parking Fund
Hospitality Tax
Accommodations Tax





GENERAL FUND SUMMARY

	ACTUAL FY 19/20	APPROVED FY 20/21	BUDGET FY 21/22
<u>REVENUE CATEGORIES</u>			
GENERAL PROPERTY TAX	57,962,788	57,333,994	59,084,569
LICENSES AND PERMITS	40,342,564	38,379,287	39,032,937
FROM OTHER AGENCIES	17,401,744	16,017,801	17,094,457
CURRENT SERVICE CHARGES	15,704,175	15,088,203	15,295,894
FINES & FORFEITURES	625,649	677,587	506,500
MISCELLANEOUS REVENUE	856,050	231,412	245,000
INTEREST ON INVESTMENT	273,123	289,662	145,164
RENTS & SALE OF PROPERTY	244,894	272,215	247,000
TOTAL REVENUE	133,410,987	128,290,161	131,651,521
<u>TRANSFERS IN</u>			
FROM AMERICAN RESCUE PLAN			1,689,499
FROM BOND PROCEEDS			4,228,789
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000
FROM HOSPITALITY TAX	2,775,000	1,540,000	3,700,000
FROM CAPITAL LEASE PROCEEDS	7,992,966		9,000,000
FROM PARKING FUND	500,000	500,000	500,000
FROM WATER & SEWER	4,189,680	4,189,680	4,189,680
FROM WATER & SEWER - COVID 19 EMERGENCY RESPONSE	6,325,000	2,000,000	0
FROM STORM WATER	560,000	560,000	560,000
FROM UN-APPROPRIATED SURPLUS	0	0	0
TOTAL TRANSFERS IN	22,367,646	8,814,680	23,892,968
TOTAL GENERAL FUND REV & TRANS	155,778,633	137,104,841	155,544,489
<u>DEPARTMENTS</u>			
LEGISLATIVE - MAYOR & CITY COUNCIL	693,437	764,790	785,273
ADMINISTRATION - CITY MANAGER	867,898	882,123	907,304
GOVERNMENTAL AFFAIRS	278,445	264,165	357,041
ADMINISTRATION - ACM DEVELOPMENT & COMMUNITY SRVCS	525,999	494,474	494,474
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	229,964	243,722	243,722
ADMINISTRATION - ACM OPERATIONS	290,338	360,545	365,659
HUMAN RESOURCES	1,068,166	1,105,024	1,162,432
BUDGET & PROGRAM MANAGEMENT OFFICE	468,918	550,987	550,987
PUBLIC RELATIONS	747,327	796,168	799,168
COUNCIL SUPPORT SERVICES	480,693	328,067	510,916
LEGAL	2,084,437	2,381,553	2,113,533
MUNICIPAL COURT	2,380,664	2,447,480	2,447,480
FINANCE	1,965,273	2,106,842	2,106,956
OFFICE OF BUSINESS OPPORTUNITIES	774,746	770,674	770,674
COMMUNITY DEVELOPMENT	362,647	384,444	461,599
PLANNING & DEV. SERVICES	3,645,655	3,392,227	3,392,227
POLICE	47,823,406	41,838,686	43,445,255
EMERGENCY MANAGEMENT	581,127	561,781	561,781
911 EMERGENCY COMMUNICATIONS	3,101,743	3,021,406	3,176,012
FIRE	24,672,825	21,900,925	22,835,155
PARKS & RECREATION	12,907,827	12,727,454	13,362,897
PUBLIC WORKS	19,994,338	18,966,830	19,303,333
SUPPORT SERVICES	2,085,475	1,406,433	1,686,839
INFORMATION TECHNOLOGY	4,040,389	3,918,627	4,230,330
TOTAL DEPARTMENT	132,071,737	121,615,427	126,071,046
<u>NON-DEPARTMENTAL & MISC.</u>			
COMMUNITY PROMOTIONS			
CAPITAL LEASE PURCHASE PAYMENT	4,781,467	5,508,755	6,265,432
RICHLAND COUNTY DETENTION CENTER PER DIEM	488,480	500,000	500,000
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817	215,817
RICHLAND COUNTY PUBLIC DEFENDER	138,000	138,000	225,000
HOMELESS SERVICES	983,808	1,000,000	1,050,000
SECURITY CAMERAS		0	2,500,000
ECONOMIC STABILIZATION - NON-PROFIT PROGRAM	312,190		0
SPECIAL EMERGENCY RESERVE		492,849	1,000,000
NON-DEPARTMENTAL & MISC.	39,702	40,000	40,000
OFFICE SPACE LEASE	739,803	300,000	0
TOTAL NON-DEPARTMENTAL	7,699,267	8,195,421	11,796,249
TOTAL EXPENDITURES	139,771,004	129,810,848	137,867,295
<u>TRANSFERS OUT</u>			
TO INTERNAL SERVICE FUNDS	3,877,532	2,766,439	2,766,439
TO DEBT SERVICE	3,668,213	3,395,288	4,778,489
TO COMPONENT UNIT	1,674,294	1,132,266	1,132,266
TO OTHER FUNDS	196,422	0	0
TO SMALL BUSINESS PROGRAMS	1,500,000		0
TO CAPITAL REPLACEMENT PROGRAM	-	0	9,000,000
TOTAL TRANSFERS OUT	10,916,461	7,293,993	17,677,194
TOTAL BUDGET	150,687,465	137,104,841	155,544,489



WATER/SEWER OPERATING FUND SUMMARY

	ACTUAL FY 19/20	BUDGET FY 20/21	BUDGET FY 21/22
<u>REVENUE</u>			
WATER SALES	99,792,395	101,191,576	115,969,175
SEWER SALES	59,305,053	62,386,428	61,458,133
MISCELLANEOUS REVENUE	94,008	45,042	45,106
FINES AND FORFEITURES	1,320,836	656,500	653,250
TOTAL OPERATING REVENUES	160,512,292	164,279,546	178,125,664
<u>NON-OPERATING REVENUE & TRANSFERS IN</u>			
INTEREST	6,495,347	4,240,557	4,277,000
RENTS & USE OF PROPERTY	(457)	162,328	161,525
FROM OTHER FUNDS	215,548		
CONTRIBUTED CAPITAL	6,958,105	0	0
TOTAL NON-OPERATING REVENUES	13,668,543	4,402,885	4,438,525
TOTAL REVENUE & TRANSFERS IN	174,180,835	168,682,431	182,564,189
<u>EXPENDITURES</u>			
ADMINISTRATION	731,321	1,252,681	1,188,566
CUSTOMER CARE CENTER	4,855,811	5,389,795	5,334,340
FINANCE	1,826,971	2,085,662	3,022,782
FIRE HYDRANT MAINTENANCE	565,502	639,756	647,983
POLICE - CSO/PUBLIC SAFETY	1,034,420	1,372,396	1,312,710
PUBLIC WORKS-STREET REPAIR	876,056	1,768,737	1,695,736
GENERAL SERVICES PUBLIC BLDGS.	1,771,792	2,473,890	2,523,062
GIS MANAGEMENT	509,920	758,354	758,354
UTILITIES	52,684,490	70,246,943	72,029,912
ENGINEERING	11,771,776	13,210,708	13,674,103
TOTAL OPERATING	76,628,059	99,198,922	102,187,548
<u>Non-Operating Departments & Non-Departmental</u>			
ECONOMIC DEV DEPARTMENT	1,055,164	1,337,051	1,331,487
TOTAL NON-OPERATING DEPARTMENTS	1,055,164	1,337,051	1,331,487
DEPRECIATION	40,316,022		
DEBT SERVICE	10,639,199	41,946,034	42,917,888
ECONOMIC DEV SPECIAL PROJECTS	53,500	78,500	78,500
TECHNOLOGY REPLACEMENTS	357,480	1,000,000	1,000,000
NON-DEPARTMENTAL	2,824,919	85,000	85,000
BAD DEBT	4,974,514	0	0
RESERVE	0	1,087,244	9,514,086
TOTAL NON-DEPARTMENTAL OPERATING	59,165,634	44,196,778	53,595,474
<u>TRANSFERS OUT</u>			
TO GENERAL FUND/INDIRECT COST ALLOCATION	4,189,680	4,189,680	4,189,680
TO GENERAL FUND - COVID 19 EMERGENCY RESPONSE	6,325,000	2,000,000	
TO WATER/SEWER CAPITAL IMP.		14,500,000	18,000,000
TO INTERNAL SERVICE FUNDS	2,866,873	3,260,000	3,260,000
TOTAL TRANSFERS	13,381,553	23,949,680	25,449,680
TOTAL BUDGET	150,230,410	168,682,431	182,564,189



STORM WATER OPERATING SUMMARY

City of Columbia

	ACTUAL FY 19/20	BUDGET FY 20/21	BUDGET FY 21/22
<u>REVENUE</u>			
<u>Operating Revenue</u>			
STORM WATER FEE	15,460,595	13,988,299	15,251,699
STORM WATER REVIEW	15,550	20,000	15,000
STORM WATER INSPECTIONS	850	15,000	5,000
TOTAL OPERATING REVENUES	15,476,995	14,023,299	15,271,699
<u>Non-operating Revenue & Transfers</u>			
INTEREST & USE OF PROPERTY	1,371,381		351,055
TRANSFER FROM STORM WATER IMPROVEMENTS	6,546,590		
TOTAL NON-OPERATING REVENUES	7,917,971	0	351,055
TOTAL REVENUES & TRANSFERS IN	23,394,966	14,023,299	15,622,754
<u>EXPENDITURES</u>			
DEPARTMENTS			
ENGINEERING	2,096,746	3,089,966	3,089,965
PUBLIC WORKS	2,334,001	4,799,185	4,381,185
TOTAL DEPARTMENTS	4,430,747	7,889,151	7,471,150
NON-DEPARTMENTAL EXPENSES			
DEPRECIATION	1,458,091		
DEBT SERVICE	1,873,521	2,490,250	2,488,850
NON-DEPARTMENTAL/MISC.	73,119		
BAD DEBT	1,348	0	0
RESERVE	0	2,029,019	3,247,754
TOTAL NON-DEPARTMENTAL	3,406,079	4,519,269	5,736,604
<u>TRANSFERS OUT</u>			
TO GENERAL FUND/INDIRECT COST ALLOCATION	560,000	560,000	560,000
TO STORM WATER CAPITAL PROJECTS		1,054,879	1,735,000
TO CENTRAL STORES/RISK MNGMT	16,887		120,000
TOTAL OTHER	576,887	1,614,879	2,415,000
TOTAL BUDGET	8,413,713	14,023,299	15,622,754



PARKING OPERATING FUND SUMMARY

City of Columbia

	ACTUAL FY 19/20	BUDGET FY 20/21	BUDGET FY 21/22
<u>OPERATING REVENUES</u>			
STREET PARKING METERS	2,388,530	2,480,000	1,716,000
PARKING GARAGES	2,993,930	2,820,000	2,694,600
PARKING LOTS	297,071	309,400	64,400
MISCELLANEOUS REVENUE	15,912	11,750	13,600
VALIDATIONS	56,401	45,000	30,000
IN-OUT PARKING	62,730	63,000	48,000
PARKING METER BAG FEE	119,631	166,500	48,000
NON-MOVING VIOLATIONS	934,160	1,601,000	1,601,200
TOTAL REVENUE	6,868,365	7,496,650	6,215,800
<u>NON-OPERATING & TRANSFERS IN</u>			
INTEREST REVENUE	106,757	120,200	74,921
RENTS & USE OF PROPERTY	458,760	110,400	108,780
FROM AMERICAN RESCUE PLAN			2,703,774
FROM OTHER FUNDS	15,336	0	0
TOTAL NON-OPERATING & TRANSFERS	580,853	230,600	2,887,475
TOTAL REVENUES & TRANSFERS IN	7,449,218	7,727,250	9,103,275
<u>EXPENDITURES</u>			
<u>Operating Departments</u>			
FINANCE - PARKING PAVMENT SERVICES	103,002	109,999	105,813
PARKING OPERATIONS	2,821,794	2,672,865	3,110,148
PARKING FACILITIES	1,220,769	1,252,935	1,466,028
PUBLIC WORKS	84,914	83,313	94,484
TOTAL OPERATING DEPARTMENTS	4,230,479	4,119,112	4,776,473
<u>Non-Departmental</u>			
DEPRECIATION	1,715,665	0	0
DEBT SERVICE	1,520,215	2,706,746	2,814,033
NON-DEPARTMENTAL/MISC.	169,466	5,000	5,000
TECHNOLOGY REPLACEMENT	22,196	0	0
BAD DEBT / YEAR END ACCRUALS	59,069	0	0
RESERVE	0	4,392	615,769
TOTAL NON-DEPARTMENTAL	3,486,611	2,716,138	3,434,802
<u>TRANSFERS OUT</u>			
TO GENERAL FUND	500,000	500,000	500,000
TO CAPITAL IMPROVEMENTS	596,543	0	0
TO INTERNAL SERVICES	390,183	392,000	392,000
TOTAL TRANSFERS	1,486,726	892,000	892,000
TOTAL BUDGET	9,203,816	7,727,250	9,103,275



HOSPITALITY TAX SUMMARY

City of Columbia

	ACTUAL FY 19/20	BUDGET FY 20/21	BUDGET FY 21/22
<u>REVENUES</u>			
HOSPITALITY TAX	10,715,081	7,100,777	10,000,000
FINES & LATE FEES	52,631	40,000	40,000
MISCELLANEOUS	52,173		
INTEREST	-	25,000	15,061
TOTAL REVENUES	10,819,885	7,165,777	10,055,061
<u>TRANSFERS IN & OTHER FINANCING</u>			
FM FUND BALANCE		383,163	
FM AMERICAN RESCUE PLAN			1,759,577
TOTAL REVENUE & TRANSFERS IN	10,819,885	7,548,940	11,814,638
<u>EXPENDITURES</u>			
ALLOCATIONS	4,538,541	3,017,145	3,604,725
FIVE POINTS FOUNTAIN			250,000
<u>TRANSFERS OUT</u>			
TO GEN. FUND	2,775,000	1,540,000	3,700,000
TO DEBT SERVICE	2,821,427	2,991,795	2,759,913
TO CAPITAL PROJECTS - FINLAY PARK			1,500,000
TOTAL TRANSFERS OUT	5,596,427	4,531,795	7,959,913
TOTAL BUDGET	10,134,968	7,548,940	11,814,638

**ACCOMMODATIONS (STATE) TAX**

	ACTUAL FY 19/20	BUDGET FY 20/21	BUDGET FY 21/22
<u>REVENUES</u>			
ACCOMMODATIONS TAX	2,456,870	1,472,056	1,530,000
INTEREST EARNINGS	3,925		1,048
TOTAL REVENUES	2,460,795	1,472,056	1,531,048
<u>TRANSFERS IN</u>			
FROM FUND BALANCE	375,276		
TOTAL REVENUE & TRANSFERS IN	2,836,071	1,472,056	1,531,048
<u>EXPENDITURES</u>			
COMMITTEE ALLOCATIONS	2,442,000	1,374,703	1,430,746
GENERAL ALLOCATIONS (5%)	91,320	72,353	75,302
TOTAL EXPENSES	2,878,599	1,447,056	1,506,048
<u>TRANSFERS OUT</u>			
TO GENERAL FUND	25,000	25,000	25,000
TOTAL OTHER FUNDS	25,000	25,000	25,000
TOTAL BUDGET	2,903,599	1,472,056	1,531,048



FY 2021/2022 Approved Capital Improvement Program

Water & Sewer CIP

Storm Water CIP





FY 21 -22 STORMWATER CAPITAL IMPROVEMENT PROGRAM

approved 5/18/21

Fiscal Year 21/22 Stormwater CIP		
Project ID	Project Title	AMOUNT
SD8325	Shandon Phase 2	\$3,000,000
SD8471	Allen-Benedict Bioretention (LID-40)	\$2,000,000
SD8438	Queen Street	\$3,000,000
SD8371	Penn Branch Drainage Improvements	\$2,700,000
SD8478	North Tanglewood Stormwater Improvements	\$350,000
TOTAL STORMWATER CIP		\$11,050,000



FY21-22 Water & Wastewater Capital Improvement Plan
approved 5/18/21

FY21-22 Water CIP			
Project Number	Project Name	Type of Improvement	
WM4323	Unforeseen Projects	Other	\$1,000,000
		Total Other	\$1,000,000
WM3355	Utility Conflicts (Annual)	Utility Relocation	\$8,000,000
		Total Utility Relocation	\$8,000,000
WM4543	Lake Murray Taste and Order Treatment System (Carbon Feed System)	Water Plant	\$1,000,000
WM4549	Alternative Raw Water Pump Station at Canal WTP (Phase 1 of 3)	Water Plant	\$14,000,000
		Total Water Plant	\$15,000,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	\$1,000,000
WM3912	Shandon Area Waterline Replacement (Phase 1 of 2)	Water Quality	\$7,500,000
WM3925	Rosewood Area Waterline Replacement (Phase 1 of 3)	Water Quality	\$7,500,000
		Total Water Quality	\$16,000,000
		Total Water CIP	\$40,000,000

FY21-22 Wastewater CIP			
Project Number	Project Name	Type of Improvement	
SS733701	East Rocky Branch Improvements Phase I	Capacity	\$13,800,000
SS7560	Lower Crane Creek Storage Facility and Pump Station	Capacity	\$30,000,000
SS7564	WCPS Improvements	Capacity	\$1,102,680
		Total Capacity	\$44,902,680
SS7236	CD Program Management	Other	\$4,200,000
SS7286	CE Projects not yet Defined	Other	\$2,350,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$2,350,000
SS7528	Beltline Columbia Storage Canopy	Other	\$851,320
		Total Other	\$9,751,320
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$1,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$4,000,000
SS7432	Starlite Pump Station Improvements (removal of PS)	Rehab	\$1,100,000
SS7462	Investigation of Crockett Road, Atlas Road and Versch Lock Lift Stations	Rehab	\$1,100,000
SS7468	Three Rivers Force Main Replacement / Relocation	Rehab	\$505,000
SS7487	Hickory Ridge Road Sewer Rehab	Rehab	\$536,000
SS7497	Mill Creek Pump Station Miscellaneous Improvements	Rehab	\$1,060,000
SS7546	Mallard Pointe FM Replacement	Rehab	\$125,000
SS7547	Yacht Cove FM Replacement	Rehab	\$220,000
SS7549	Woodlands FM Replacement	Rehab	\$720,000
		Total Rehab	\$10,366,000
SS7561	Sewer Utility Relocation	Utility Relocation	\$8,000,000
		Total Utility Relocation	\$8,000,000
SS7382	Metro Compliance, Lift Station, and Misc Maintenance Items	WWTP	\$6,980,000
		Total WWTP	\$6,980,000
		Total Wastewater CIP	\$80,000,000