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**We Are Columbia**

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# City of Columbia FY 2022/2023 Budget

# Overview

- What is the budget?
  - Budget Fund Structure
  - Budget Components – Revenues
  - Budget Expenditures – Expenditures
- FY 2022/2023 Budget Overview
  - Operating Budget
  - Capital Budget
  - Budget by Fund
    - General
    - Water & Sewer
    - Storm Water
    - Parking
    - Hospitality Tax
    - State Accommodations Tax

# 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 budget approved by City Council.
- 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. *SC Code Section 6-1-80*
- The budget must be approved by Ordinance. *SC Code Section 5-7-260*



**133,000+**  
Citizens



**2,200**  
Employees



**5,100+**  
Businesses



**17**  
Police Stations



**12**  
City Fire Stations



**100+**  
Different Services  
& Programs



**1,125+ MILES**  
Of Sewer Lines



**60,000+**  
Sewer Customers



**4,500+**  
Fire Hydrants



**2,400+ MILES**  
Of Water Lines



**356 MILES**  
of Storm Drains



**159,000+**  
Water Customers



**10,350,865**  
Miles Driven FY 20/21



**1,200,000+**  
Annual 911 Calls



**11** Parking Garages



**54** Playgrounds



**60** Park Facilities  
**600+** ACRES



**57** Tennis Courts



2 Water Treatment Plants Treating  
**21+ Billion Gallons Per Year**

1 Wastewater Treatment Plant Treating  
**13+ Billion Gallons Per Year**



**Aa1 & AA+**  
GO Bond Rating &  
Water & Sewer Revenue Bonds



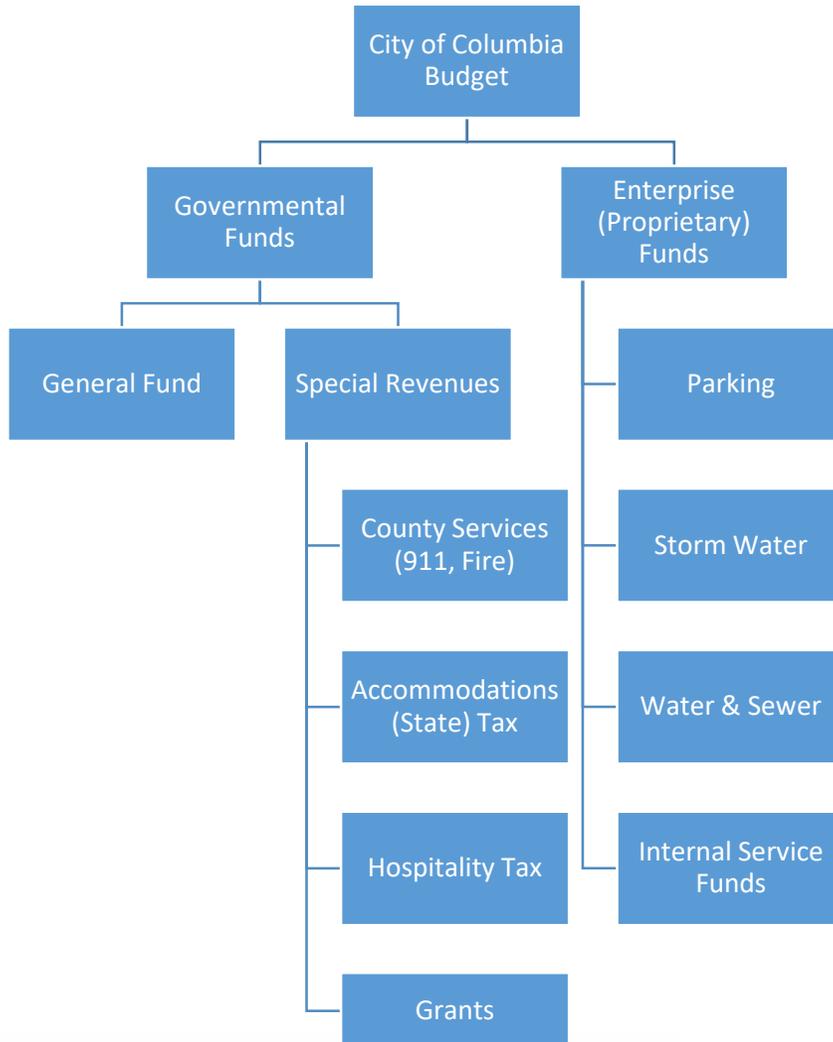
**We Are Columbia**

**\$391,651,319**

PROPOSED FY 22/23

[www.columbiasc.gov](http://www.columbiasc.gov)

# Budget Fund Structure



Major Fund	Descriptions
General Fund	The principal operating fund of the City that accounts for all financial resources not accounted for in other funds. The General Fund generates the majority of its revenue from property taxes, licenses and permits, charges for services and intergovernmental services.
Special Revenues	These funds are used to account for revenue derived from specific taxes, governmental grants, and other sources that are designated to finance particular functions or activities of the City. Each activity has it's own Fund and tracked separately.
Proprietary / Enterprise Funds	These are business type funds used to account for operations of the city that account for the provision of services generated specifically by the user charges. All activities necessary to provide the services are accounted for in each Fund including administration, operations, maintenance and debt service.

*This is a partial list of City funds and reflects those included in the overall budget. For a complete list, please refer to the City's Annual Finance Reports <https://finance.columbiasc.gov/financial-reporting/>*

# Budget Components

## Revenues



Certain revenues must be used for designated expenditures

- Hospitality Tax, Grants, State Accommodations Tax, Tourism Development Fee, Enterprise Funds



Must maintain reserves

- Bond covenants, financial policies



Restricted uses

- Debt payments – bonds, capital leases
- Employment taxes



Unrestricted Uses

- Revenues that is used to fund general services and must be used for a public purpose
- Limited by State Law what fees, charges or taxes cities can charge

# Budget Components - Expenditures

## Operating Budget



Personnel – Salaries, payroll taxes, fringes



Supplies/consumables - tools, fuel, chemicals, asphalt



Services – services provided outside of the department, electricity, fleet repairs, postage, contracts



Capital outlays – vehicles, machinery



Non-Departmental & Transfers - debt service, transfers to internal services, expenses not directed to specific department



Debt payments – bonds, capital leases

## Capital Budget



Funds capital improvements to City facilities and infrastructure.



Capital Improvements Program (CIP) Plan is an annually updated plan for investments in public facilities and infrastructure.



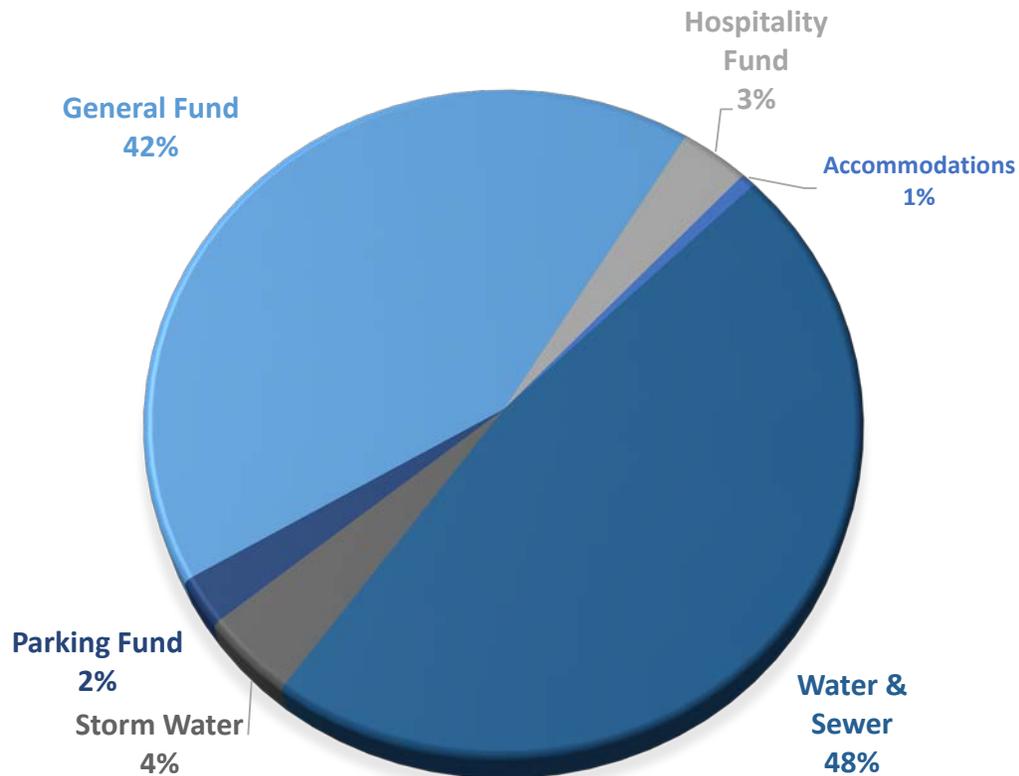
The Capital Budget is supported through multiple funding sources, including different types of bonds (debt), grants and cash as well as other smaller sources of funding.

# City of Columbia

# FY 2022/2023 Budget

Budget Highlights

# FY 2022/2023 Budget - Operating

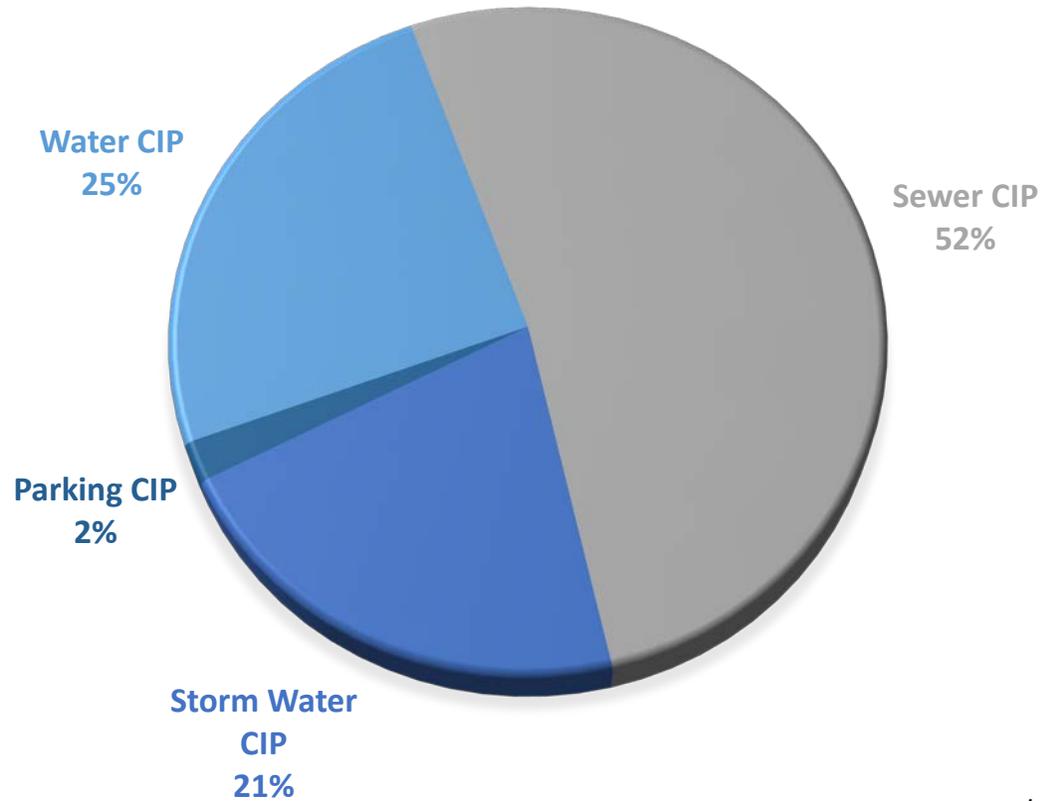


## OPERATING FUNDS

## FY 2022/2023

General Fund	\$164,810,594
Hospitality Tax	\$12,772,297
Accommodations Tax	\$2,660,000
Water & Sewer	\$185,048,681
Storm Water	\$16,121,055
Parking Fund	\$10,238,702
	<u><u>\$391,651,319</u></u>

# FY 2022-2023 Capital Improvement Program\*



## By Fund

Drinking Water CIP	\$13,000,000
Waste Water CIP	\$27,000,000
Storm Water CIP	\$11,000,000
Parking CIP	\$1,000,000
	<hr/>
	<b>\$52,000,000</b>

*\*Pending General Fund Capital Projects for discussion / allocation July 2022.*

# City Council Strategic Objective Highlights

- Economic Growth
  - Revised structure of Economic Development functions to focus on business recruitment and retention initiatives to promote a business friendly environment.
- Safe communities
  - Competitive pay plan for police officers based on a new pay structure that incorporates salary progressions through steps.
  - Planned upgrade of police body worn cameras and interconnected system enhancements.
  - Complete roll out of upgraded citywide security camera system and Real Time Crime Center.
  - Accreditation renewal of 911 Emergency Communications and Fire Department operations.
- Organizational effectiveness - Investing in City employees / city services / customer services
  - Ensuring departments have the resources required to provide city services to operate a clean, safe and financially sound city.
  - Commitment to highest level of customer care for residents, visitors, businesses.
  - Staffing levels that are in line with providing services efficiently and effectively while utilizing contractors for service delivery where appropriate. This budget reflects a reduction of more than 50 vacant positions that were previously frozen or unfilled in the past year or more.

# City Council Strategic Objectives Highlights

- Communications
  - Centralization of existing resources to focus on citywide marketing, communications and social media platforms.
  - Focus on consistency in branding, marketing and communications.
- Beautification and Appearance
  - Addition of 3 code enforcement officers to focus on proactively addressing blight, nuisance enforcement and neighborhood improvement sweeps.
  - Continued partnership with Keep the Midlands Beautiful for various community engagement projects.
  - Painting and stucco repairs of City parking decks.
- Built Infrastructure
  - Continuation of capital replacement program for rolling stock and technology upgrades.
  - Provides funding for capital Improvement program addressing water quality, sewer system rehabilitation, storm drain and nuisance flooding without the issuance of additional debt.
  - Roof replacement program of City facilities.
- Vibrant Community
  - Reinstating the Hospitality Tax Committee to review grant applications for recommendations to City Council.
  - Reinstated funding for Community Promotions grant program for opportunities for non-profit organizations to invest in City Council Strategic Outcomes.

# FY 2022/2023 Budget

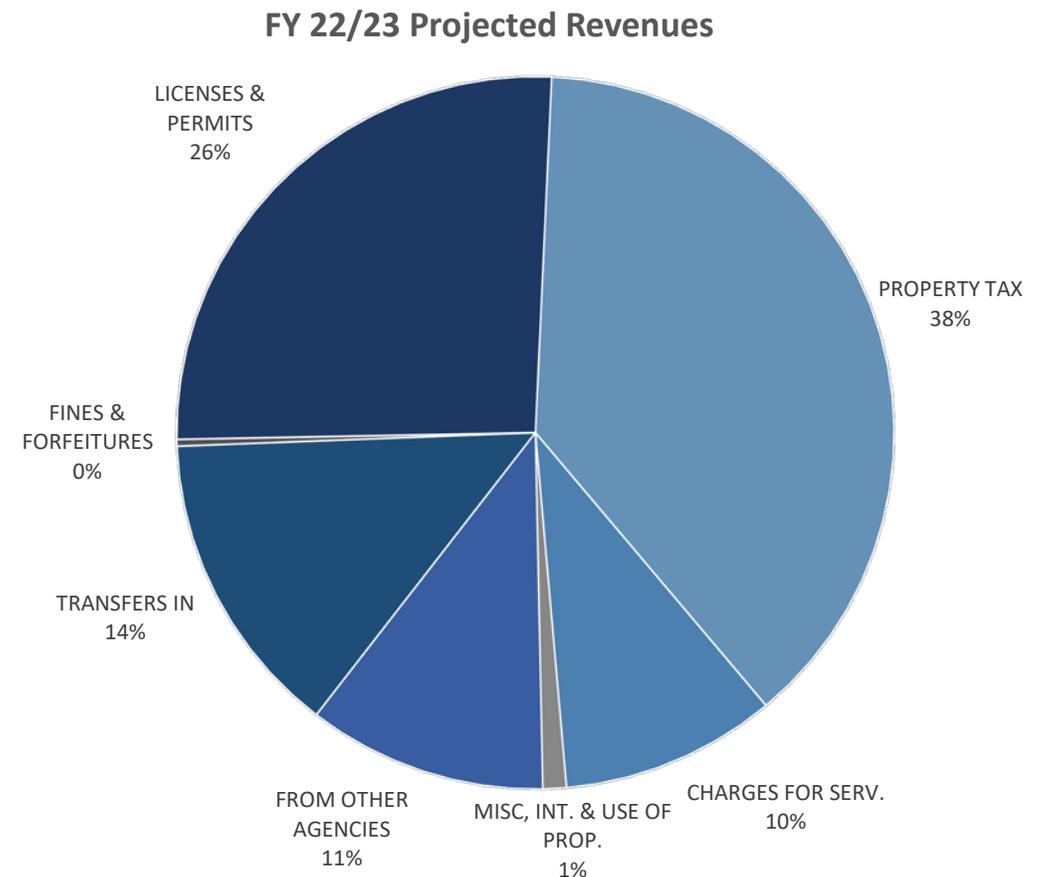
GENERAL FUND  
\$164,810,594



# FY 2022/2023 Budget

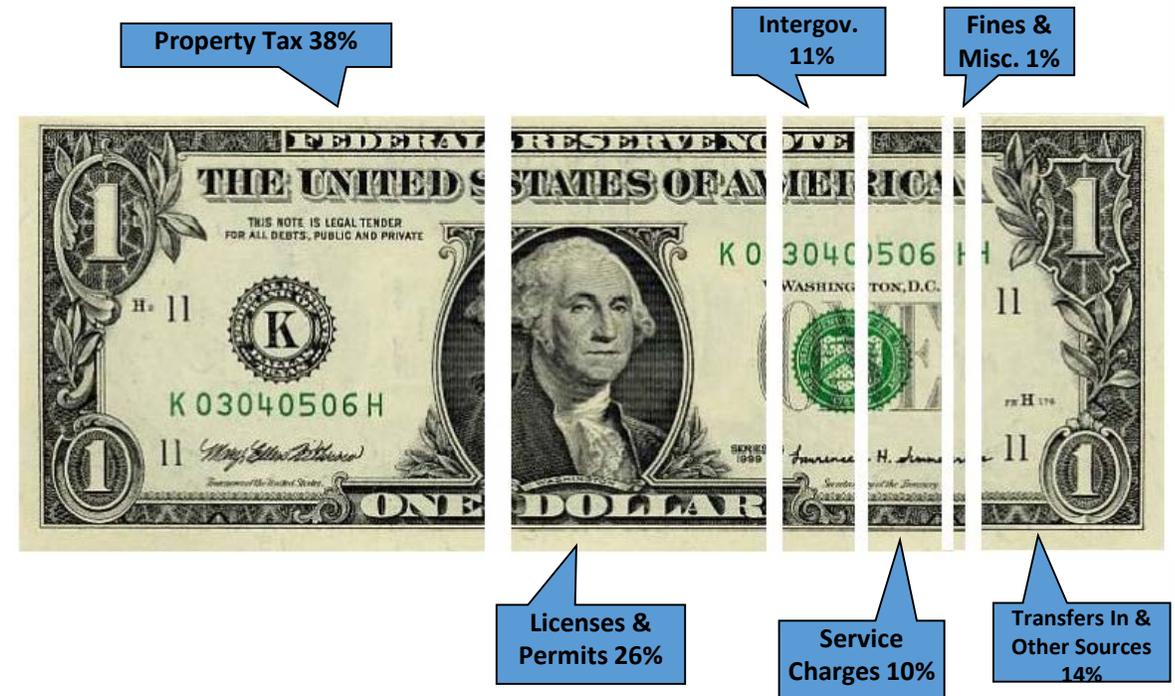
## General Fund Projected Revenues & Transfers In

- Total Projected Revenues and Transfers-In \$164,810,594
  - Net increase of \$9,266,105; 6% over prior year budget
- Revenues are projected at \$141,835,914
  - Increase of approximately \$8,494,894; 6.4% over the prior year budget and \$5,109,831 and 3.7% increase over prior actual collections.
  - Property Taxes, Licenses & Permits make up 64% of total budget
- Transfers In total \$22,974,680; increase of \$711,211, 3.5% over prior year budget
  - Includes use of \$3,000,000 in fund balance and \$2,000,000 in American Rescue Plan funds



# FY 2022/2023 Budget General Fund Revenue Highlights

- Revenue projections for FY 22/23 are in line with prior year actuals.
  - COVID 19 impacted prior and prior year budget revenue forecasts, depending on the source of revenue.
  - FY 20/21 and FY 21/22 Budgeted Revenues projected with limited information generally used for forecasting revenues.
- Property Tax projected at \$62,900,974
  - Increase of \$2,126,906; 3.5% over prior year budget
  - Increase of \$906,012; 1% over prior year actuals
- Licenses and Permits are projected at \$42,889,098
  - Increase of \$3,856,161, 10% over prior year budget
  - Increase of \$1,788,128, 4.4% over prior year actual collections
- Inter-governmental revenues are projected at \$17,768,326
  - Increase of \$673,869 or 3.8% over prior year budget
  - Increase of \$567,309, 2.2% over prior year actual collections
- Service Charges and Fees are projected at \$16,030,695
  - Increase of \$734,301, 4.6% over the prior year budget
  - Increase of \$636,506, 4.1% over prior year actual collections
- Fines and Forfeitures are projected at \$506,500
  - No change from the prior year budget
  - Reduction of \$63,499, 14% below prior year actual collections

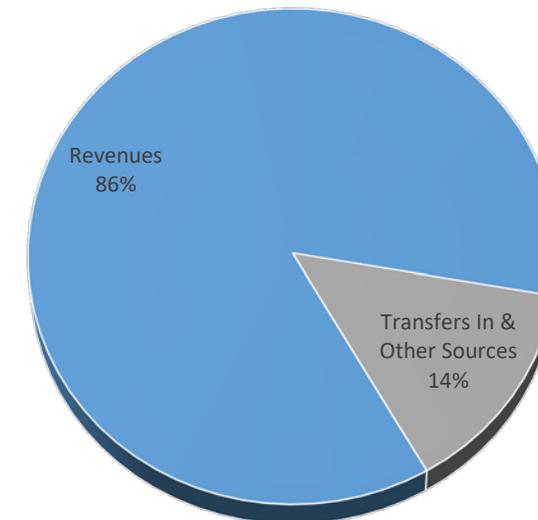


# FY 2022/2023 Budget

## General Fund Transfers In & Other Sources

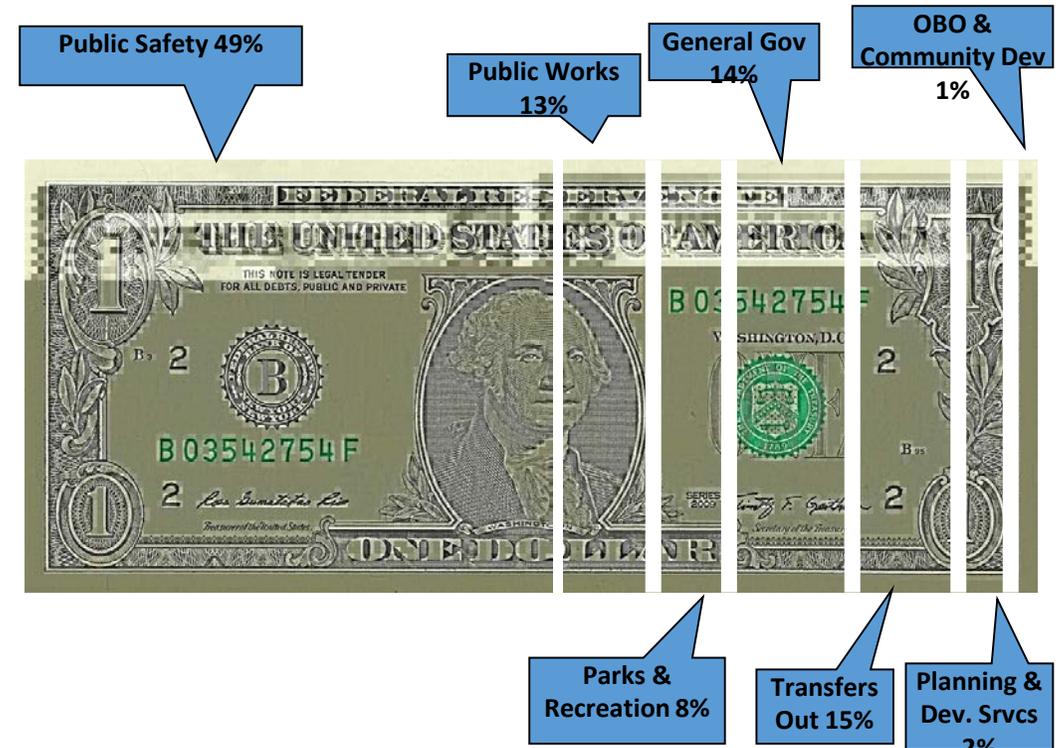
- Transfer from State Accommodations Tax \$25,000
  - Allocation per State Law Section 6-4-10
- Transfer from Hospitality Tax is \$3,700,000
  - Same as prior year budget
- Transfer from Water and Sewer, \$4,189,680; Storm Water, \$560,000; and Parking, \$500,000 for indirect cost allocations.
  - Same as prior year budget
- Capital Lease proceeds; \$9,000,000
  - Same as prior year budget
  - Capital lease for replacement rolling stock
- Use of fund balance reflected at \$3,000,000
- Use of American Rescue Plan of \$2,000,000

Transfers & Other Sources as Percent of Total Budget

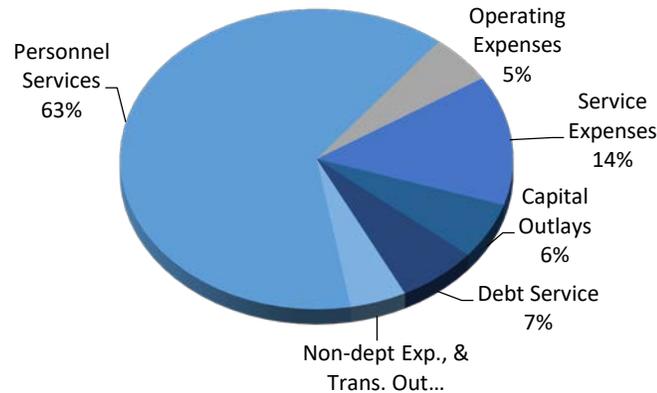


# FY 2022/2023 Budget General Fund\* – Expenditures

<u>EXPENDITURES</u>	<u>FY 21/22 BUDGET</u>	<u>FY 22/23 BUDGET*</u>	<u>% Change</u>
PUBLIC SAFETY	\$70,204,037	\$75,731,932	7.9%
PUBLIC WORKS	\$19,258,968	\$21,080,911	9.5%
GENERAL GOVERNMENT	\$18,737,164	\$22,419,701	19.7%
PARKS & RECREATION	\$13,362,897	\$13,133,692	-1.7%
CAPITAL REPLACEMENT	\$9,000,000	\$9,000,000	
NON-DEPT, & TRANS OUT	\$9,474,022	\$7,626,786	-19.5%
DEBT SERVICE	\$10,882,901	\$10,803,292	-0.7%
DEVELOPMENT SRVC & PLANNING	\$3,392,227	\$3,531,198	4.1%
COMM. DEV & OBO	\$1,232,273	\$1,483,082	20.4%
<b>TOTAL</b>	<b>\$155,544,489</b>	<b>\$164,810,594</b>	<b>6.0%</b>



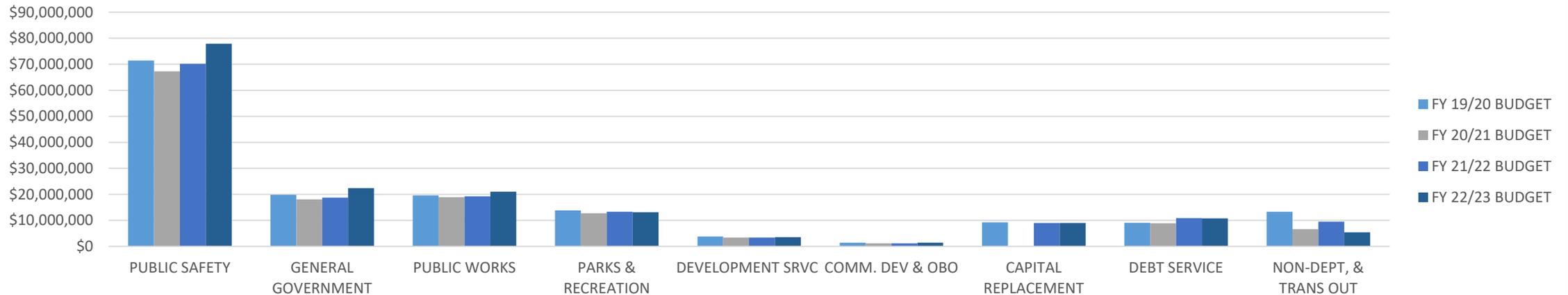
FY 22/23 BUDGET BY MAJOR CATEGORY



\*General Fund Departments do not reflect a 3% pending reduction to be applied with final budget.

# General Fund Budget Comparison - FY 19/20 to FY 22/23

<b>EXPENDITURES</b>	<b>FY 19/20 BUDGET</b>	<b>FY 20/21 BUDGET</b>	<b>FY 21/22 BUDGET</b>	<b>FY 22/23 BUDGET</b>	<b>Difference</b>	<b>% Change</b>
PUBLIC SAFETY	\$71,444,019	\$67,322,798	\$70,204,037	\$77,931,932	\$7,727,895	
GENERAL GOVERNMENT	\$19,874,416	\$18,051,000	\$18,737,164	\$22,419,701	\$3,682,537	
PUBLIC WORKS	\$19,645,930	\$18,966,830	\$19,258,968	\$21,080,911	\$1,821,943	
PARKS & RECREATION	\$13,817,082	\$12,727,454	\$13,362,897	\$13,133,692	(\$229,205)	
DEVELOPMENT SRVC	\$3,794,197	\$3,392,227	\$3,392,227	\$3,531,198	\$138,971	
COMM. DEV & OBO	\$1,472,330	\$1,155,118	\$1,232,273	\$1,483,082	\$250,809	
CAPITAL REPLACEMENT	\$9,250,000	\$0	\$9,000,000	\$9,000,000	\$0	
DEBT SERVICE	\$9,089,010	\$8,904,043	\$10,882,901	\$10,803,292	(\$79,609)	
NON-DEPT, & TRANS OUT	\$13,350,451	\$6,585,371	\$9,474,022	\$5,426,786	(\$4,047,236)	
<b>TOTAL</b>	<b>\$161,737,435</b>	<b>\$137,104,841</b>	<b>\$155,544,489</b>	<b>\$164,810,594</b>	<b>\$9,266,105</b>	<b>6.0%</b>



*\*General Fund Departments do not reflect a 3% pending reduction to be applied with final budget.*

# FY 2022/2023 General Fund Budget Highlights

- Public Safety Departments Propose Budgets total more than \$77.9 M, represent almost half of the total General Fund, and account for more than \$7.7 M of the total overall increase in the budget.
  - Competitive pay plan for police officers based on a new pay structure that incorporates salary progressions through steps; \$2.2M budgeted for year one of implementation
  - Police Department – includes the addition of 3 code enforcement officers that will focus on addressing blight, nuisance enforcement and neighborhood improvement sweeps. The new positions and associated start up operating costs and vehicles totals \$336,539
  - Police Department technology enhancements include partial funding for upgrading body-worn camera (BWC) and Taser system throughout the department. The total year one budget is approximately \$1,100,000 and will be partially funded with a grant.
  - The citywide security camera upgrade project is underway and will start rollout in the early fall and is budgeted at \$1,750,000 for the reoccurring cost portion. In addition, the existing security camera system contract is budgeted for one more year as we phase in the replacement system. The upgraded camera system includes 160 camera boxes which contain multiple cameras in each box.
  - Re-accreditation of 911 and Fire Department operations.
  - Fire Department is preparing for an upcoming ISO review in the coming fiscal year. The City is currently rated 1 and Richland County portion is rated 2. The highest rating an agency can achieve is 1 and there are many factors that impact rating, to include staffing levels, access to water, equipment status, training and other factors.
  - Fire extraction and safety equipment; \$200k

# FY 2022/2023 General Fund Budget Highlights

- Public Works is budgeted at \$21M, an increase of \$1.8M or 8.6% over the prior year budget. Highlights of Public Work's budget include:
  - With the recent increased efforts towards workforce recruitment and retention, Public Works Department budget includes annualized costs associated with increasing the minimum hourly rate to \$14.50 for many of the labor and skilled staff positions.
  - Professional and contracted services increases: \$50k for sidewalk grinding
  - Costs associated with continuation toward No-kill shelter best practices– additional vaccines, preventative treatments; \$140k
  - Fuel increases, increased costs associated with maintaining an aged fleet and cost of electricity for street lights have a combined impact of more than \$500k
- Parks and Recreation's budget is at \$13.1M; a reduction of less than \$1M or 1.7%.
  - Several park amenities have been added over the past year to include pickle ball courts, improved access to Saluda River Walk and completion of Hyatt Park phase 1 improvements.
  - Park's & Receptions budget focus is on addressing park infrastructure, developing a Parks Master Plan and training staff.
  - Expanding use of CityWorks service order system in Parks and Recreation for remote work order management and stores inventory

# FY 2022/2023 General Fund Budget Highlights

- General Services' budget is at \$3.7M; an increase of \$2M or 55% over the prior year budget.
  - More than \$1.4M of the total increase is associated with the expenses for operation of the recently acquired 1401 Main Street Municipal Complex and 2221 Devine Street.
    - Rental revenue from other tenants in the amount of \$1M offset the added expenditures
  - Other increases include \$540k for city facilities annual replacement roof program.
- Other areas to highlight include:
  - Public Relations budget reflects centralization of existing resources to focus on citywide marketing, communications and social media platforms
  - Technology enhancements to improve customer service, service delivery and business friendly environment
  - Citizen services application to improve the ability to track, report, and respond to citizen inquiries
  - Expanding use of CityWorks service order system in Parks and Recreation for remote work order management and stores inventory
  - Replacement agenda and meeting management system

# FY2022/2023 General Fund Capital Replacement Program

- Capital Replacement Program \$9,000,000
  - Annual program includes replacement vehicles, police patrol cars, garbage trucks, heavy equipment and associated cost to outfit vehicles

Department	# of Vehicles/Heavy Equipment	Total
Public Works	22	\$2,582,390
Police	64	\$3,191,753
Fire	7 + 1 ladder truck	\$2,041,988
Parks & Recreation	17	\$ 731,955
Other	9	\$ 451,914
	120	<b>\$ 9,000,000</b>

# FY 2022/2023 BUDGET

## WATER & SEWER OPERATING FUND

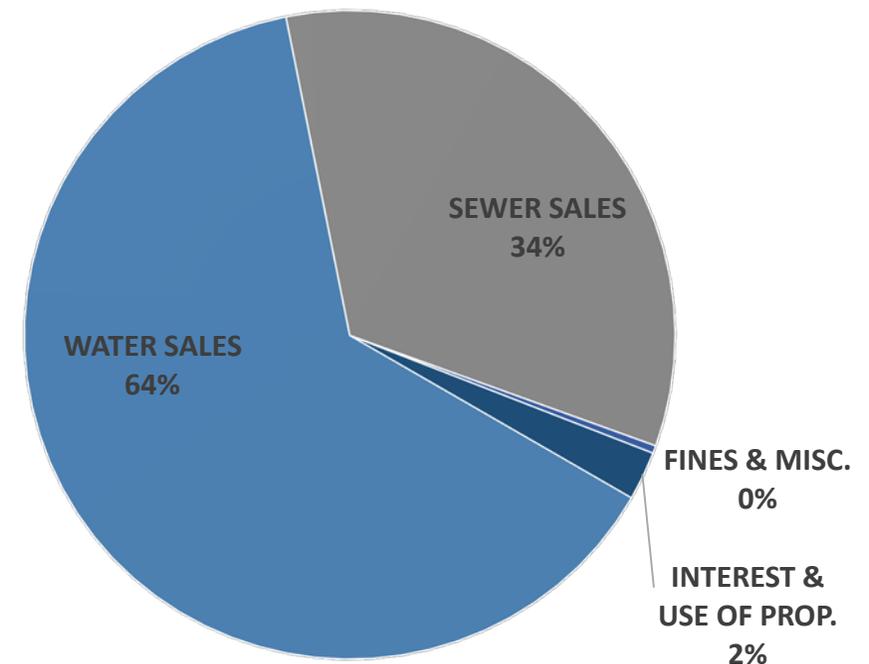
**\$185,048,681**



# FY 2022/2023 Budget Water & Sewer Fund - Revenues

- Total Projected Revenues  
\$185,048,681
  - Increase of \$2,483,592; 1% over prior year budget
- No rate increase
- Revenue projections reflect moderate growth and assume normal consumption levels

FY 22/23 Water & Sewer Revenue

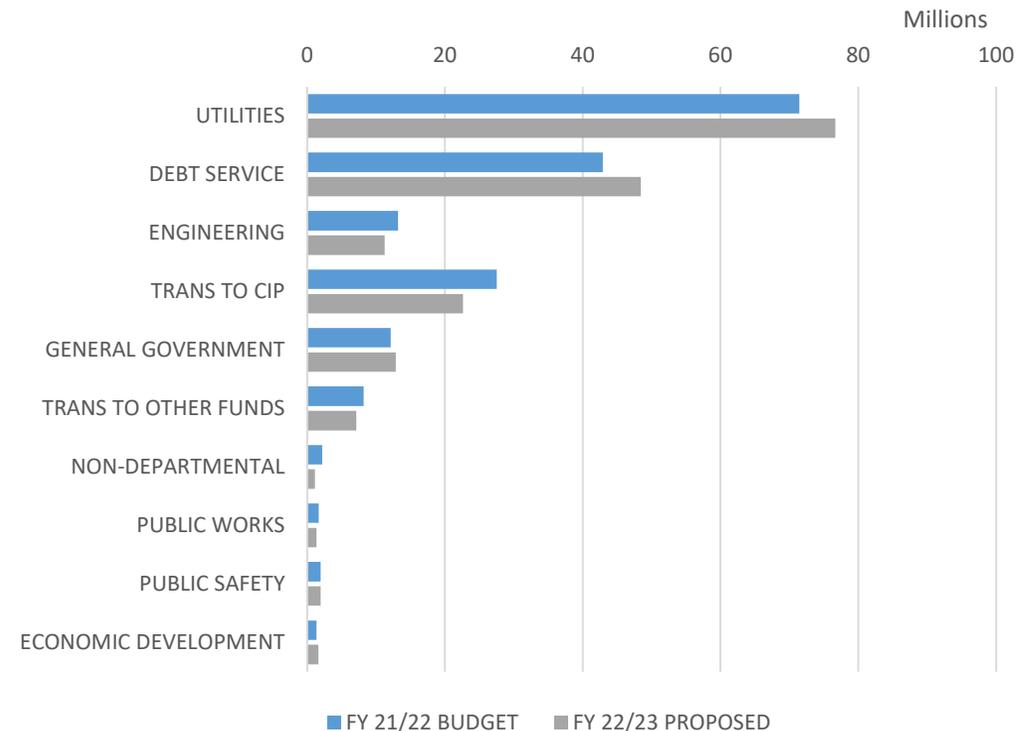


# FY 2022/2023 Budget

## Water & Sewer Fund - Expenditures

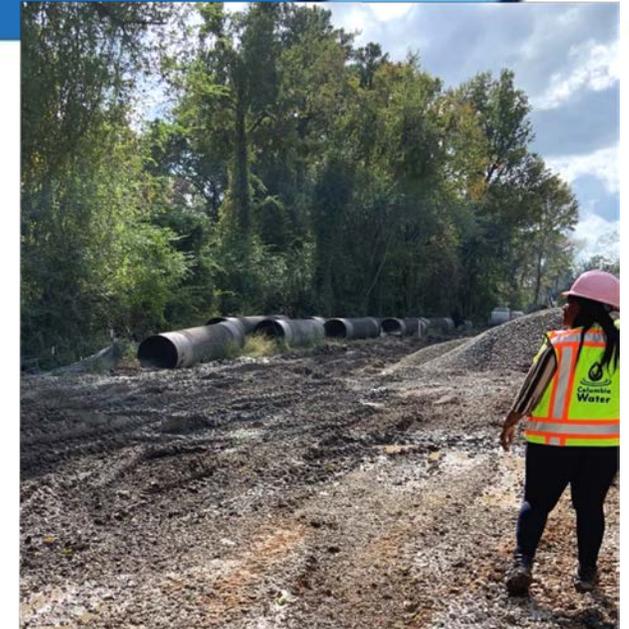
- Department Operating Budgets' Total \$104,315,138
  - \$2.5M increase over prior year budget; 3%
  - Operating budget priorities include
    - Continued provision of essential services
    - Ensures regulatory compliance
    - Improving customer service
    - Achieving appropriate staffing levels
    - Use of private contractors to address potential service area gaps
- Debt Service \$48,398,660
- Transfers Out total \$29,764,680
  - Includes \$22,635,000 of system revenues for Capital Improvement Program

FY 2022/2023 WATER & WASTEWATER EXPENDITURE



# FY 2022/2023 Budget

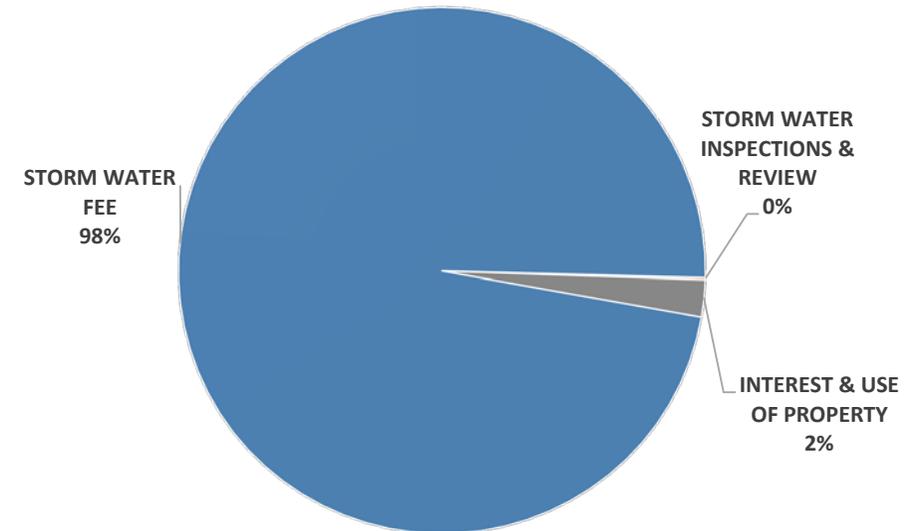
**Stormwater Fund**  
**\$16,121,055**



# FY 2022/2023 Budget Stormwater Fund - Revenues

- Total Budget \$16,121,055
  - Increase of \$498,301 or 3% over prior year budget
- No Rate Increase
  - Suspending final year of the five year rate plan to allow for a thorough analysis of cash and evaluate the complete project schedule in order to assess future needs and associated funding

FY 22/23 STORM WATER FUND REVENUES

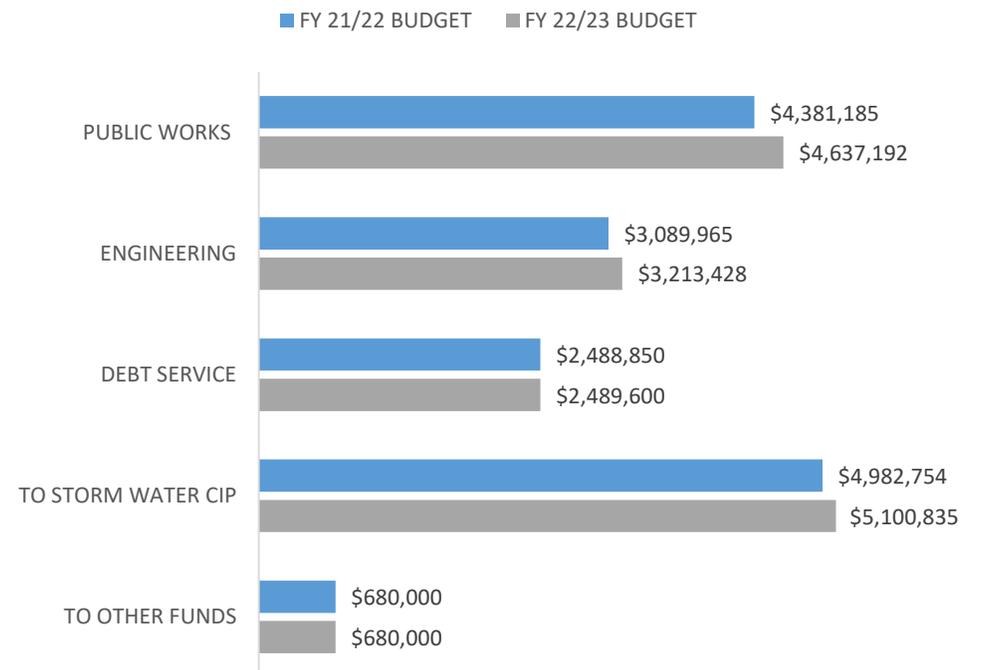


# FY 2022/2023 Budget

## Storm Water Fund - Expenditures

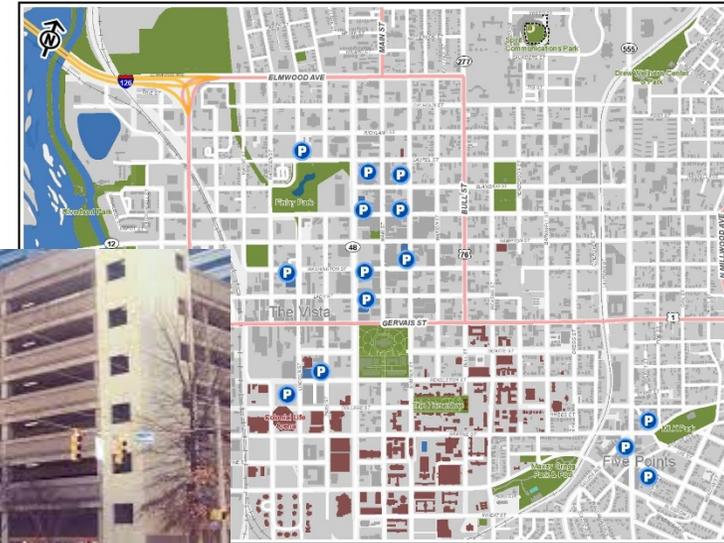
- Total Budget \$16,121,055
  - Increase of \$498,301 or 3% from the prior year budget
- Operating Department Budgets' Total \$7,850,620; an increase of \$379K; or 5% from prior year budget
- Debt service \$2,489,600
- Transfers Out total \$5,780,835
  - Includes cash portion of Capital Improvement Program of \$5,100,835;
  - General Fund Indirect Cost allocation of \$560,000; no change from prior year

FY 22/23 Stormwater Operating



# FY 2022/2023 BUDGET

**PARKING FUND**  
**\$10,238,702**

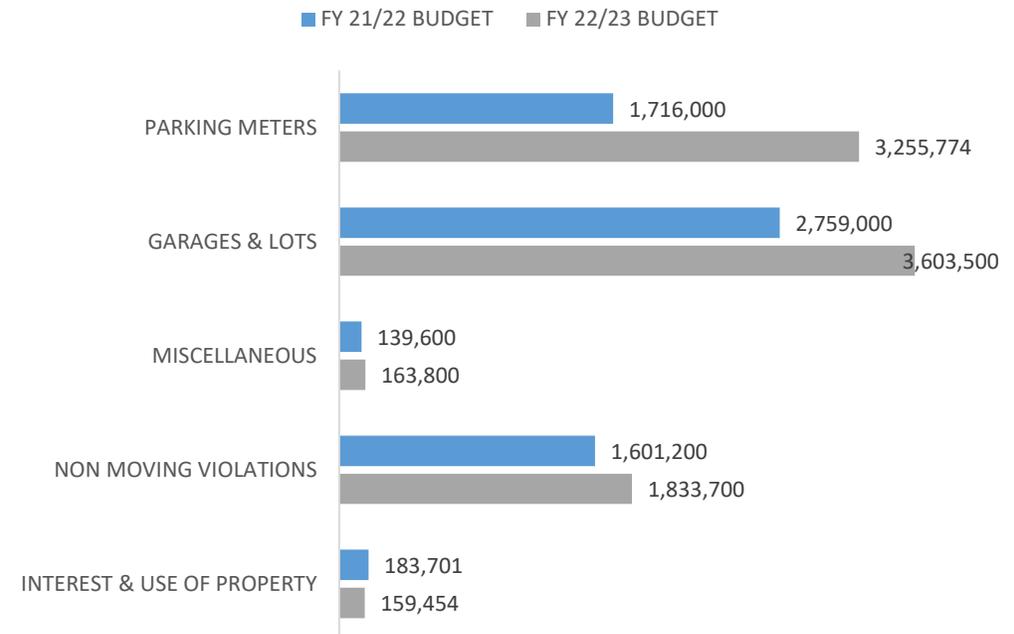


# FY 2022/2023 Budget

## Parking Fund Revenues & Transfers In

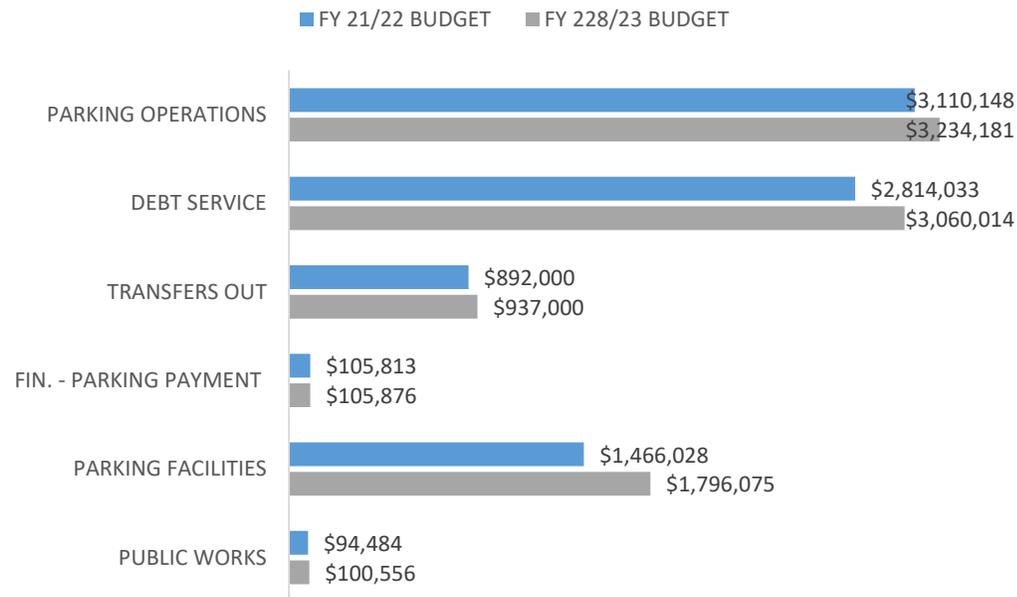
- Parking Fund revenues for FY 22/23 are projected at \$9,238,702;
  - Flat from the prior year budget
  - Does not include the use of American Rescue Funds
- Parking revenue collections are tracking much closer to pre-pandemic levels as business and event traffic resumes to normal levels.
- Freed Street Deck and the Sabal Street Decks at Bull Street will be fully on line in the coming fiscal year and revenues are projected for both garages.
- Use of \$1,000,000 of Fund Balance for capital improvement program

FY 22/23 PARKING REVENUES



# FY 2022/2023 Budget Parking Fund - Expenditures

FY 22/23 PARKING FUND - EXPENDITURES



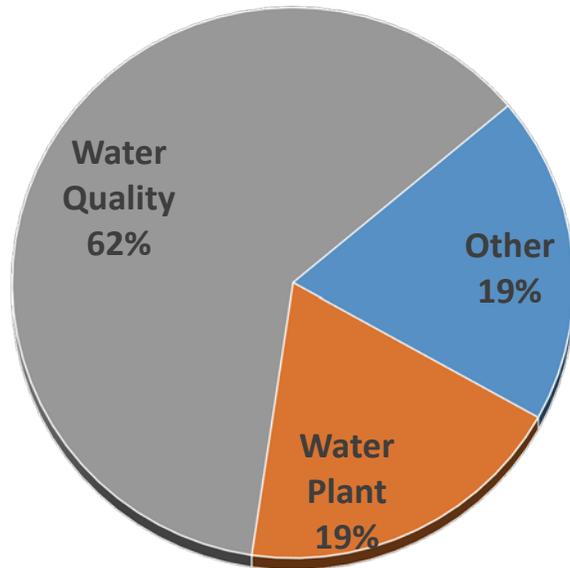
- Parking Fund Operating Budgets' total \$5,236,688; an increase of \$267k over prior year budget
- Operations includes the addition of 2 new parking decks scheduled to open in FY 21/22 at Bull Street Development
- Capital improvement funding of \$1,000,000
- Debt service of \$3,060,014 based on existing debt service schedule
- Includes transfer to General Fund of \$500,000; no change from prior years

# FY 2022/2023 Capital Improvement Program

Water System Improvements  
Wastewater System Improvements  
Stormwater Improvements  
Parking Improvements

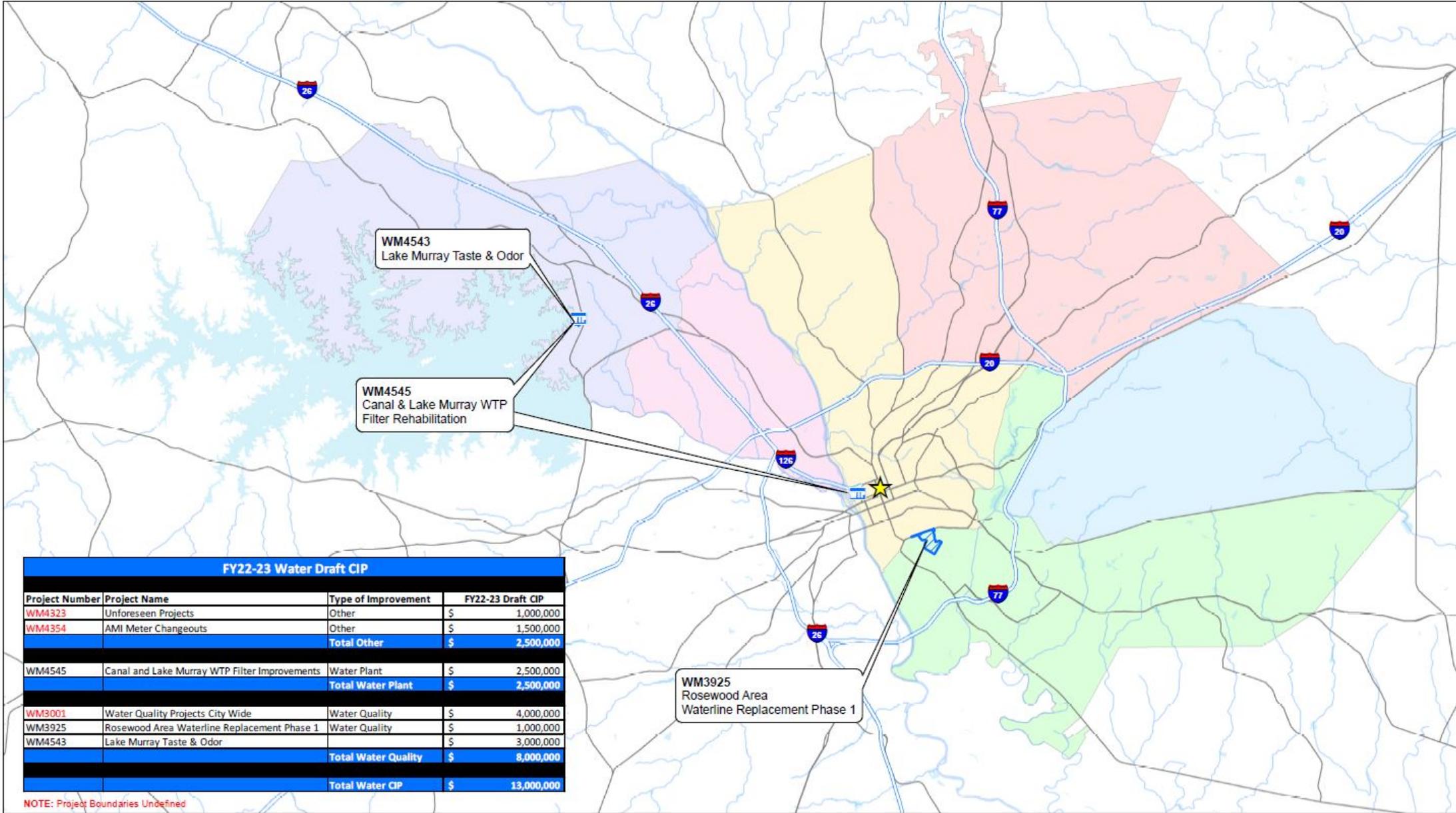
# Drinking Water

FY 22/23 Water CIP



FY22-23 Water CIP

Project Number	Project Name	Type of Improvement	FY22-23
WM4323	Unforeseen Projects	Other	\$ 1,000,000
WMxxxx	AMI Meter Changeouts	Other	\$ 1,500,000
		<b>Total Other</b>	<b>\$ 2,500,000</b>
WM4545	Canal and Lake Murray WTP Filter Improvements	Water Plant	\$ 2,500,000
		<b>Total Water Plant</b>	<b>\$ 2,500,000</b>
WM3001	Water Quality Projects City Wide	Water Quality	\$ 4,000,000
WM4543	Lake Murray Taste & Odor	Water Quality	\$ 1,000,000
WM3925	Rosewood Area Waterline Replacement	Water Quality	\$ 3,000,000
		<b>Total Water Quality</b>	<b>\$ 8,000,000</b>
		<b>Total Water CIP</b>	<b>\$ 13,000,000</b>



FY22-23 Water Draft CIP			
Project Number	Project Name	Type of Improvement	FY22-23 Draft CIP
WM4323	Unforeseen Projects	Other	\$ 1,000,000
WM4354	AMI Meter Changeouts	Other	\$ 1,500,000
	<b>Total Other</b>		<b>\$ 2,500,000</b>
WM4545	Canal and Lake Murray WTP Filter Improvements	Water Plant	\$ 2,500,000
	<b>Total Water Plant</b>		<b>\$ 2,500,000</b>
WM3001	Water Quality Projects City Wide	Water Quality	\$ 4,000,000
WM3925	Rosewood Area Waterline Replacement Phase 1	Water Quality	\$ 1,000,000
WM4543	Lake Murray Taste & Odor	Water Quality	\$ 3,000,000
	<b>Total Water Quality</b>		<b>\$ 8,000,000</b>
	<b>Total Water CIP</b>		<b>\$ 13,000,000</b>

NOTE: Project Boundaries Undefined

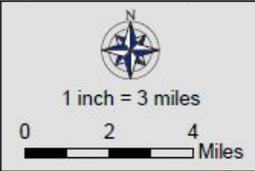


As of 6/14/2022

- Treatment Plant
- City Hall
- Water CIPs

**Water Operational Areas**

- District 1
- District 2
- District 3
- District 4
- District 5
- Fort Jackson



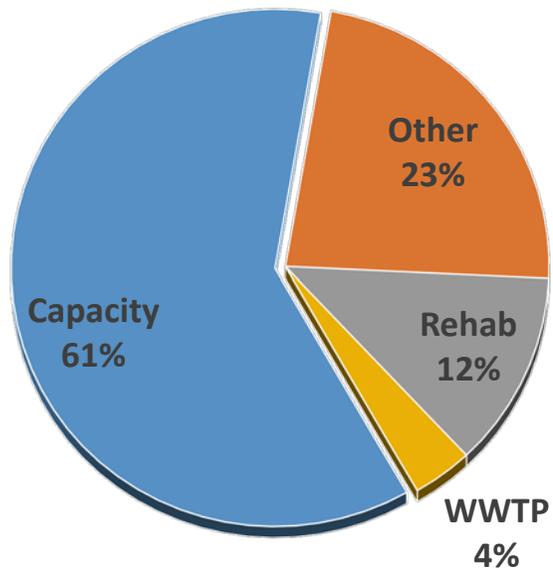
**City of Columbia  
Water CIP Projects  
FY 22/23**  
*Prepared For: Columbia Water*



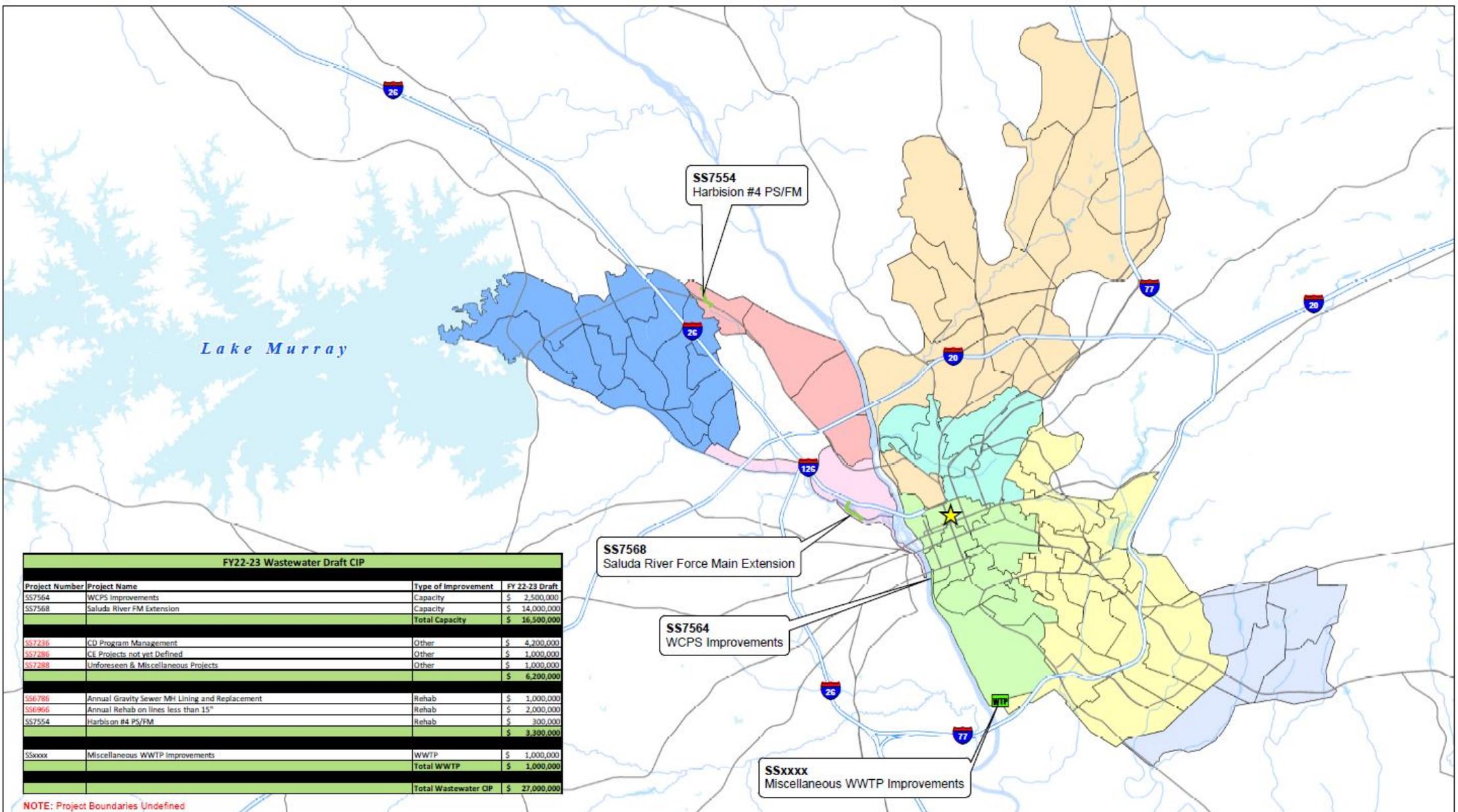
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# Wastewater

FY 22/23 Wastewater CIP



FY22-23 Wastewater CIP			
Project Number	Project Name	Type of Improvement	FY22-23
SS7564	WCPS Improvements	Capacity	\$ 2,500,000
SS7568	Saluda River FM Extension	Capacity	\$ 14,000,000
		<b>Total Capacity</b>	<b>\$ 16,500,000</b>
SS7236	CD Program Management	Other	\$ 4,200,000
SS7286	CE Projects not yet Defined	Other	\$ 1,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 1,000,000
		<b>Total Other</b>	<b>\$ 6,200,000</b>
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 1,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 2,000,000
SS7554	Harbison #4 PS/FM	Rehab	\$ 300,000
		<b>Total Rehab</b>	<b>\$ 3,300,000</b>
SSxxxx	Miscellaneous Metro Wastewater Treatment Plant Improvements	WWTP	\$ 1,000,000
		<b>Total WWTP</b>	<b>\$ 1,000,000</b>
		<b>Total Wastewater CIP</b>	<b>\$ 27,000,000</b>



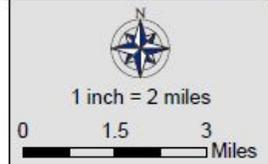
FY22-23 Wastewater Draft CIP			
Project Number	Project Name	Type of Improvement	FY 22-23 Draft
SS7564	WCPS Improvements	Capacity	\$ 2,500,000
SS7568	Saluda River FM Extension	Capacity	\$ 14,000,000
	<b>Total Capacity</b>		<b>\$ 16,500,000</b>
SS7236	CD Program Management	Other	\$ 4,200,000
SS7286	CE Projects not yet Defined	Other	\$ 1,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 1,000,000
			<b>\$ 6,200,000</b>
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 1,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 2,000,000
SS7554	Harbison #4 PS/FM	Rehab	\$ 300,000
			<b>\$ 3,300,000</b>
SSxxxx	Miscellaneous WWTP Improvements	WWTP	\$ 1,000,000
	<b>Total WWTP</b>		<b>\$ 1,000,000</b>
	<b>Total Wastewater CIP</b>		<b>\$ 27,000,000</b>

NOTE: Project Boundaries Undefined



AS of 6/14/2022

- Metro WWTP
- City Hall
- Wastewater CIPs
- Sewer Basin Boundaries**
- Broad River
- Gills Creek
- Rocky Branch
- Smith Branch
- Crane Creek
- Mill Creek
- Saluda River
- West Columbia

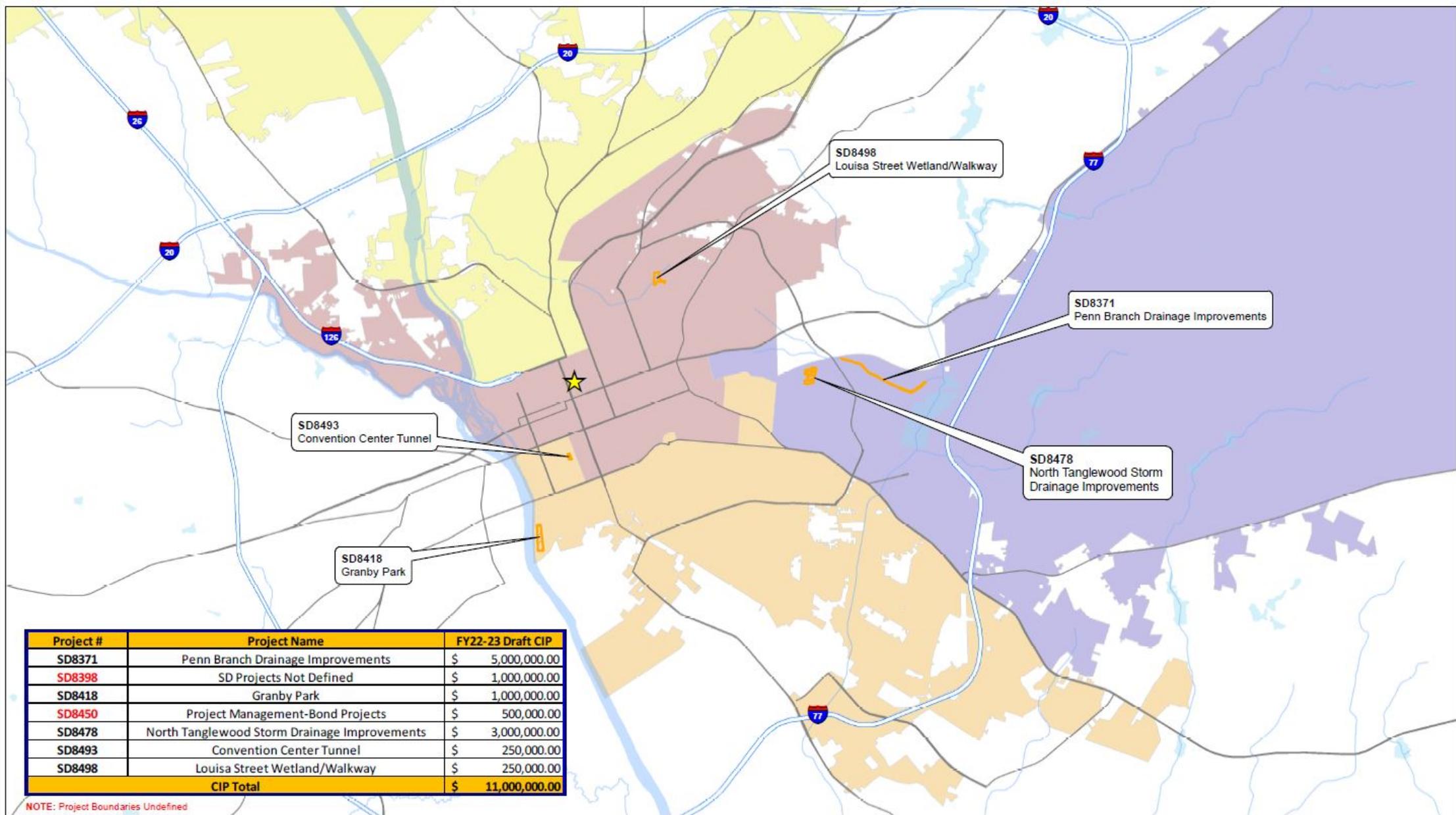


**City of Columbia**  
**Wastewater CIP Projects**  
**FY 22/23**  
 Prepared For: Columbia Water



# Stormwater

Project #	Project Name	FY 22/23
SD8371	Penn Branch Drainage Improvements	\$ 5,000,000
SD8398	SD Projects Not Defined	\$ 1,000,000
SD8418	Granby Park	\$ 1,000,000
SD8450	Project Management-Bond Projects	\$ 500,000
SD8478	North Tanglewood Storm Drainage Improvements	\$ 3,000,000
SD8493	Convention Center Tunnel	\$ 250,000
SD8498	Louisa Street Wetland/Walkway	\$ 250,000
<b>CIP Total</b>		<b>\$ 11,000,000</b>



NOTE: Project Boundaries Undefined



As of 6/14/2022

**Council District**

- ★ City Hall
- District 1
- District 2
- District 3
- District 4
- ▨ Stormwater CIPs



1 inch = 1 miles  
0 0.5 1 Miles

**City of Columbia**  
**Stormwater CIP Projects**  
**FY 22/23**

Prepared For: Columbia Water



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# Parking System

Project	Description	FY 2022-2023
Elevator Replacements	Sumter Street Deck & Lady Street Deck	\$600,000
Non-Capital / Maintenance Projects		
Exterior Painting/stucco repair	Taylor Street Deck & Lady Street Deck	\$400,000
<b>TOTALS</b>		<b>\$1,000,000</b>



# **FY 2022/2023 BUDGET**

**Hospitality Tax**

**\$12,772,297**

**Accommodations Tax**

**\$2,660,000**

# FY 2022/2023 Budget Hospitality Tax

- Total Budget \$12,772,297
  - Increase of \$2,717,236, 27% over prior year budget
- Revenues
  - In line with prior year actual collections
  - Pre-pandemic average growth of 3-4% each year.
  - Collections are much closer to normal levels.
  - No allocation of American Rescue Plan nor use of fund balance

# FY 2022/2023 Budget Hospitality Tax

- Expenditures
  - Allocation to Hospitality Tax Committee \$3,000,000
  - budget available for allocation \$3,538,154
    - Pending allocations for Line Item agencies and additional initiatives
  - Transfer to General Fund \$3,700,000
    - Same as prior year
  - Debt service of \$2,534,143
    - Based on existing debt service schedule
    - Reduction of \$225,770

# FY 2022/2023 Budget

## Accommodations (State) Tax Revenues

- Total Budget \$2,660,000
- Revenues
  - Increase of \$1,128,951 over prior year budget
  - In line with prior year projected collections and pre-pandemic collections.
- Expenditures & Transfers Out
  - \$25,000 to General Fund
  - 5% General Purpose available allocation of \$131,750
    - \$40,000 for Community Promotion Grants
    - Other allocations pending
  - Accommodation Tax Committee available for allocation \$2,503,250



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**THANK YOU!**



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## FY 2022/2023 Budget Highlights

It is our pleasure to present to you the FY 2022/2023 Budget for the City of Columbia. This document summarizes the City of Columbia's Budget and financial plan by highlighting key budget items, investments in City Council strategic outcomes and an overview of budgeted revenue and expenditures. The City's fiscal year runs from July 1 to June 30.

### ALL FUNDS SUMMARY

<b><u>OPERATING FUNDS</u></b>	<b><u>FY 2021/2022</u></b>		<b><u>Change \$</u></b>	<b><u>%</u></b>
<b><u>SUMMARY</u></b>	<b><u>Budget</u></b>	<b><u>FY 2022/2022</u></b>		
General Fund	\$155,544,489	\$164,810,594	\$9,266,105	6.0%
Hospitality Fund	\$11,814,638	\$12,772,287	\$957,649	8.1%
Accommodations	\$1,531,048	\$2,660,000	\$1,128,952	73.7%
Water & Sewer	\$182,564,189	\$185,048,681	\$2,484,492	1.4%
Storm Water	\$15,622,754	\$16,121,055	\$498,301	3.2%
Parking Fund	\$9,103,275	\$10,238,702	\$1,135,427	12.5%
	<b><u>\$376,180,393</u></b>	<b><u>\$391,651,319</u></b>	<b>\$15,470,926</b>	<b>4.1%</b>

<b><u>CAPITAL IMPROVEMENT</u></b>	<b><u>FY 2021/2022</u></b>		<b><u>Change \$</u></b>	<b><u>%</u></b>
	<b><u>Budget</u></b>	<b><u>FY 2022/2022</u></b>		
Water	\$40,000,000	\$13,000,000	-\$27,000,000	-67.5%
Wastewater	\$80,000,000	\$27,000,000	-\$53,000,000	-66.3%
Storm Water	\$11,005,000	\$11,100,000	\$95,000	0.9%
Parking Fund	\$0	\$1,000,000	\$1,000,000	
	<b><u>\$131,005,000</u></b>	<b><u>\$52,100,000</u></b>	<b>-\$78,905,000</b>	<b>-60.2%</b>



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### ***Budget Highlights***

The budget was developed with a focus on investments in City Council's Strategic Outcomes highlighted below:

- Economic Growth
  - Revised structure of Economic Development functions to focus on business recruitment and retention initiatives to promote a business friendly environment.
- Safe communities
  - Competitive pay plan for police officers based on a new pay structure that incorporates salary progressions through steps.
  - Planned upgrade of police body worn cameras and interconnected system enhancements.
  - Complete roll out of upgraded citywide security camera system and Real Time Crime Center.
  - Accreditation renewal of 911 Emergency Communications and Fire Department operations.
- Organizational effectiveness - Investing in City employees / city services / customer services
  - Ensuring departments have the resources required to provide city services to operate a clean, safe and financially sound city.
  - Commitment to highest level of customer care for residents, visitors, businesses.
  - Staffing levels that are in line with providing services efficiently and effectively while utilizing contractors for service delivery where appropriate. This budget reflects a reduction of more than 50 vacant positions that were previously frozen or unfilled in the past year or more.
- Communications
  - Centralization of existing resources to focus on citywide marketing, communications and social media platforms.
  - Focus on consistency in branding, marketing and communications.
- Beautification and Appearance
  - Addition of 3 code enforcement officers to focus on proactively addressing blight, nuisance enforcement and neighborhood improvement sweeps.
  - Continued partnership with Keep the Midlands Beautiful for various community engagement projects.
  - Painting and stucco repairs of City parking decks.
- Built Infrastructure
  - Continuation of capital replacement program for rolling stock and technology upgrades.
  - Provides funding for capital Improvement program addressing water quality, sewer system rehabilitation, storm drain and nuisance flooding without the issuance of additional debt.
  - Painting and stucco repairs of City parking decks.
- Vibrant Community
  - Reinstating the Hospitality Tax Committee to review grant applications for recommendations to City Council.
  - Reinstated funding for Community Promotions grant program for opportunities for non-profit organizations to invest in City Council Strategic Outcomes.



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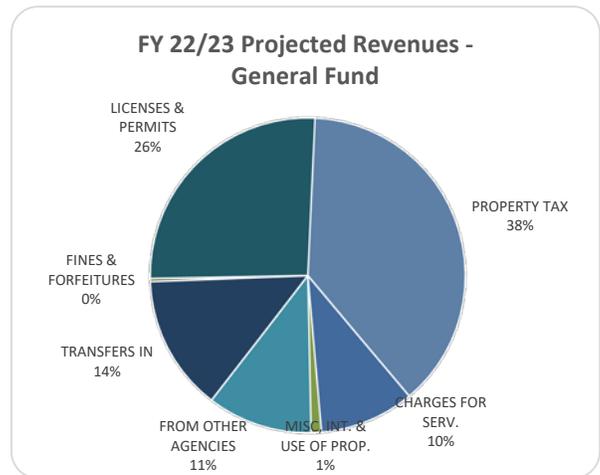
The following is a budget summary and overview by fund highlighting various revenue and expenditures.

## General Fund

The FY 2022/2023 General Fund Budget is a total of \$164,810,594; an increase of \$9,266,105, 6% over the prior year budget. The Budget was balanced without any tax increase nor other fee adjustments. Budget growth is attributed in part to the prior year (FY 21/22) budget being below normal growth levels resulting from projections made while anticipating continued impacts of the COVID 19 pandemic on revenues and operations. The FY 22/23 Budget reflects closer to normal revenue collections and returning to full operations. Below are other budget highlights and summary of budget increases.

### Revenues & Transfers In

FY 22/23 General Fund Revenues & Transfer combined total \$164,810,594. In governmental accounting, the General Fund is the primary operating fund and accounts for 42% of the FY 22/23 All Funds Operating Budget. Many of the daily functions of a municipality are supported by the General Fund to include Public Safety, Public Works, Parks & Recreation, and other direct city services. Below are graphical representations and descriptions of General Fund Revenue and General Fund Expenditures by category.



Revenues are projected at \$141,835,917; an increase of \$8,494,894 or 6.4% over FY 21/22 Budget and are in line with FY 20/21 Actuals.

- No property tax nor other rate increases are included in the budget.
- Property Tax revenues are projected at \$62,900,974; Increase of \$2,126,906; 3.5% over prior year budget and \$906,012; 1% over prior year actuals.
- Licenses and Permits are projected at \$42,889,098; increase of \$3,856,161 or 10% over prior year budget and \$1,788,128 or 4.4% over prior year actual collections.
  - Business License revenues account for more than \$3.4M of the total budget increase and \$1.7M over prior year actuals.
  - Collections from property taxes, licenses and permits provide nearly 75% of the total



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#### General Fund revenues.

- Inter-governmental revenues from Other Agencies are projected at \$17,768,326; an increase of \$673,869 or 3.8%.
- Service Charges and Fees are projected at \$16,030,695; an increase of \$734,801, 4.8% over the prior year budget.
- Fines and Forfeitures are projected at \$506,500; no change from the prior year budget.
- Revenues from Rents increased from \$247,000 to \$1,340,406 with the addition of rent from tenants at the recently acquired Washington Street Municipal Complex.

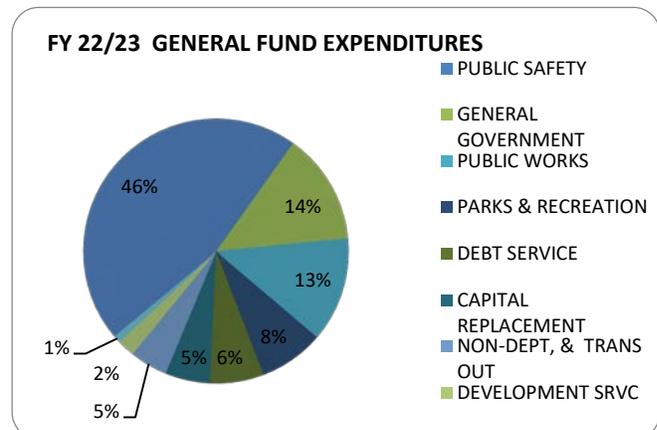
#### ***Transfers In and Other Financing Sources***

Transfers In and Other Financing uses are projected at \$22,974,680; an increase of \$771,211 or 3.3% over the prior year budget and account for 14% of the total budget. This is in line with prior year budget allocations.

- Transfer from State Accommodations Tax remains at the same level of \$25,000 and the transfer from Hospitality Tax is \$3,700,000; same as prior year budget.
- Transfer from Water and Sewer, \$4,189,680; Storm Water, \$560,000; and Parking, \$500,000 for indirect cost allocations. All are projected at prior year levels with no changes.
- Capital Lease proceeds remain at prior year levels of \$9,000,000 for replacement rolling stock.
- Includes use of \$3,000,000 in fund balance and \$2,000,000 in American Rescue Plan funds

#### ***Expenditures***

The General Fund budget for expenditures totals \$147,869,025; an increase of \$9,892,207 or 6.7% above the prior year budget. When compared to the prior year budget, it is important to keep in perspective that the prior two budget years were projected in anticipation impacts of the COVID 19 pandemic on revenues and operations. As a result, budgets were developed using FY 18/19 Actuals as a base. Department budget totals are pending final adjustments reduction of 3% in personnel budgets.





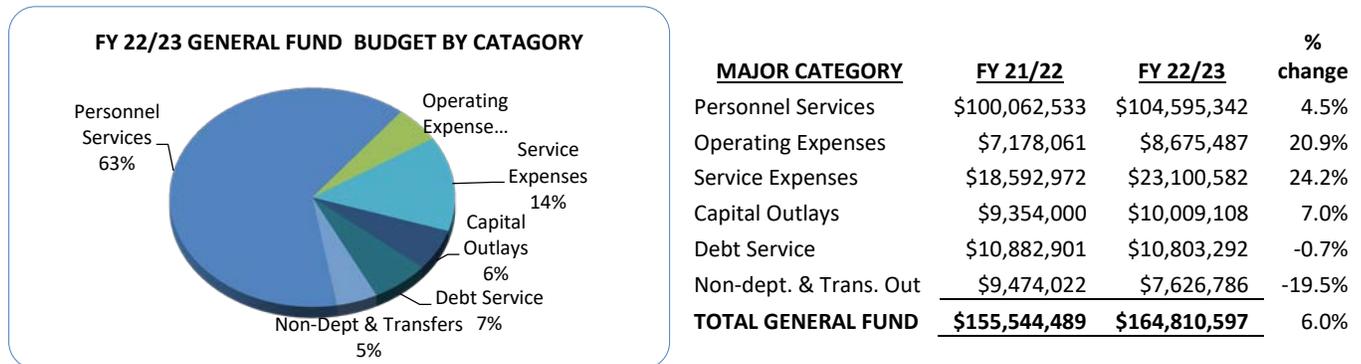
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<b>EXPENDITURES</b>	<b>FY 19/20 BUDGET</b>	<b>FY 20/21 BUDGET</b>	<b>FY 21/22 BUDGET</b>	<b>FY 22/23 BUDGET</b>	<b>Difference</b>	<b>% Change</b>
PUBLIC SAFETY	\$71,444,019	\$67,322,798	\$70,204,037	\$77,931,932	\$7,727,895	
GENERAL GOVERNMENT	\$19,874,416	\$18,051,000	\$18,737,164	\$22,419,701	\$3,682,537	
PUBLIC WORKS	\$19,645,930	\$18,966,830	\$19,258,968	\$21,080,911	\$1,821,943	
PARKS & RECREATION	\$13,817,082	\$12,727,454	\$13,362,897	\$13,133,692	(\$229,205)	
DEVELOPMENT SRVC	\$3,794,197	\$3,392,227	\$3,392,227	\$3,531,198	\$138,971	
COMM. DEV & OBO	\$1,472,330	\$1,155,118	\$1,232,273	\$1,483,082	\$250,809	
CAPITAL REPLACEMENT	\$9,250,000	\$0	\$9,000,000	\$9,000,000	\$0	
DEBT SERVICE	\$9,089,010	\$8,904,043	\$10,882,901	\$10,803,292	(\$79,609)	
NON-DEPT. & TRANS OUT	\$13,350,451	\$6,585,371	\$9,474,022	\$5,426,786	(\$4,047,236)	
<b>TOTAL</b>	<b>\$161,737,435</b>	<b>\$137,104,841</b>	<b>\$155,544,489</b>	<b>\$164,810,594</b>	<b>\$9,266,105</b>	<b>6.0%</b>

\*Department Totals do not reflect pending 3% reduction adjustment to be applied before budget is finalized

### Budget by Major Categories

Expenses of the operating budget are categorized in the following major types: Personnel, operating supplies, services and capital as described below.



**Personnel** Includes base salaries, overtime and fringes, which include mandatory Federal and State Taxes, health and dental premiums, state retirement, unemployment, and workers compensation. Personnel costs in the General Fund accounts for 63% of the total budget. Of that total, fringes account for nearly 38%.

**Operating** Supplies, consumables such as office supplies, fuel, materials, chemicals, small tools, etc.

**Services** Any service provided from an external firm, agency or department - postage, electricity, contracted services, consultants, fleet repairs, etc.



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Capital	Items purchased utilizing department operating budget for the purchase of equipment, vehicles, etc that become capital assets and are in excess of \$5,000.
Non-Dept	Reflects allocations to programs, services or special projects not associated with specific departments or city functions and may include services provided by a third party.
Transfers	Reflects transfers from one fund to another.

Below are several highlights of the General Fund budget and a summary of items that are associated with the overall increase in the budget.

- Public Safety Departments Propose Budgets total more than \$77.9 M, represent almost half of the total General Fund, and account for more than \$7.7 M of the total overall increase in the budget.
  - Competitive pay plan for police officers based on a new pay structure that incorporates salary progressions through steps; \$2.2M budgeted for year one of implementation
  - Police Department – includes the addition of 3 code enforcement officers that will focus on addressing blight, nuisance enforcement and neighborhood improvement sweeps. The new positions and associated start up operating costs and vehicles totals \$336,539
  - Police Department technology enhancements include partial funding for upgrading body-worn camera (BWC) and Taser system throughout the department. The total year one budget is approximately \$1,100,000 and will be partially funded with a grant.
  - The citywide security camera upgrade project is underway and will start rollout in the early fall and is budgeted at \$1,750,000 for the reoccurring cost portion. In addition, the existing security camera system contract is budgeted for one more year as we phase in the replacement system. The upgraded camera system includes 160 camera boxes which contain multiple cameras in each box.
  - Re-accreditation of 911 and Fire Department operations.
  - Fire Department is preparing for an upcoming ISO review in the coming fiscal year. The City is currently rated 1 and Richland County portion is rated 2. The highest rating an agency can achieve is 1 and there are many factors that impact rating, to include staffing levels, access to water, equipment status, training and other factors.
  - Fire extraction and safety equipment; \$200k



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- Public Works is budgeted at \$21M, an increase of \$1.8M or 8.6% over the prior year budget. Highlights of Public Work's budget include:
  - With the recent increased efforts towards workforce recruitment and retention, Public Works Department budget includes annualized costs associated with increasing the minimum hourly rate to \$14.50 for many of the labor and skilled staff positions.
  - Professional and contracted services increases: \$50k for sidewalk grinding
  - Costs associated with continuation toward No-kill shelter best practices– additional vaccines, preventative treatments; \$140k
  - Fuel increases, increased costs associated with maintaining an aged fleet and cost of electricity for street lights have a combined impact of more than \$500k
- Parks and Recreation's budget is at \$13.1M; a reduction of less than \$1M or 1.7%.
  - Several park amenities have been added over the past year to include pickle ball courts, improved access to Saluda River Walk and completion of Hyatt Park phase 1 improvements.
  - Park's & Receptions budget focus is on addressing park infrastructure, developing a Parks Master Plan and training staff.
  - Expanding use of CityWorks service order system in Parks and Recreation for remote work order management and stores inventory
- General Services' budget is at \$3.7M; an increase of \$2M or 55% over the prior year budget.
  - More than \$1.4M of the total increase is associated with the expenses for operation of the recently acquired 1401 Main Street Municipal Complex and 2221 Devine Street.
    - Rental revenue from other tenants of \$1M will offset the majority of these expenses
  - Other increases include \$540k for city facilities annual replacement roof program.
- Other areas to highlight include:
  - Public Relations budget reflects centralization of existing resources to focus on citywide marketing, communications and social media platforms
  - Technology enhancements to improve customer service, service delivery and business friendly environment
    - Citizen services application to improve the ability to track, report, and respond to citizen inquiries
    - Replacement agenda and meeting management system



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**Non-Departmental and Transfers Out**

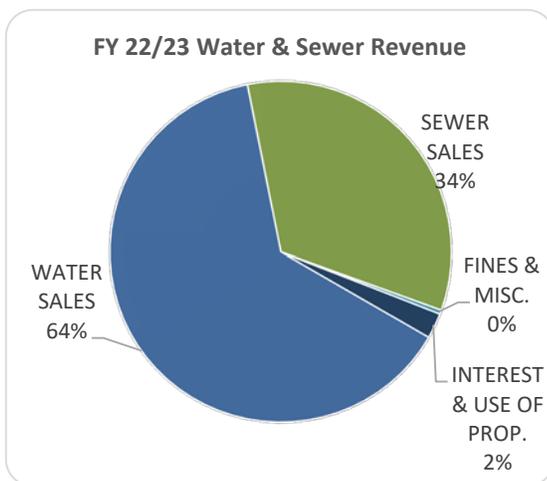
Budgeted at total of \$26M; Net reduction of \$1.1M due primarily to Citywide security camera cost that was shifted from Non-Department to Police Department’s Budget; \$1.75M (reduction of \$750K for year 1 implementation cost).

- Capital Lease Program for replacement rolling stock is included in the budget at \$9,000,000 the same as prior year.

Department	# of Vehicles/Heavy Equipment	Total
Public Works	22	\$2,582,390
Police	64	\$3,191,753
Fire	7 + 1 ladder truck	\$2,041,988
Parks & Recreation	17	\$ 731,955
Other	9	\$ 451,914
<b>Total</b>	<b>120</b>	<b>\$ 9,000,000</b>

**Water and Sewer Fund**

Total Water & Sewer Budget \$185,048,681; an increase of \$2,483,592, 1% over the prior year budget.



**Revenues**

No rate increase this year to allow for completed negotiations for the Covid force majeure time extension for the Wastewater Consent Decree, additional collection of past due revenue from water and sewer bills due to suspension of disconnects during Covid, and finalization of funding availability through the State ARPA allocation for water and wastewater infrastructure. Revenues are projected based upon normal customer growth and regular consumption levels.

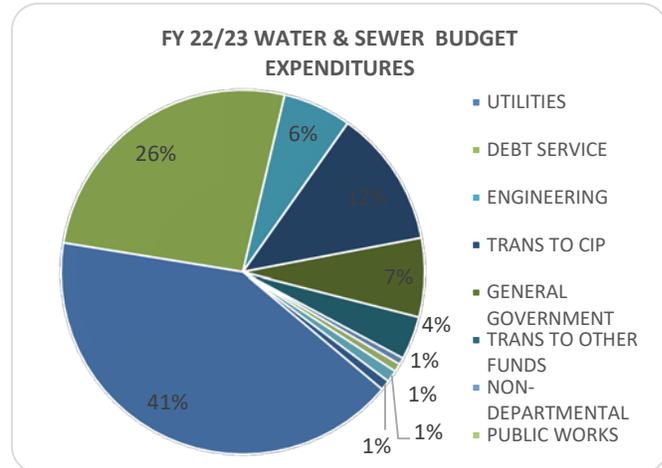


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### Expenditures

Department Operating Budgets' Total \$104,315,138; \$2.5M increase over prior year budget or 3%. Operating budget priorities include:

- Continued provision of essential services
- Ensures regulatory compliance
- Improving customer service
- Achieving appropriate staffing levels
- Use of private contractors to address potential service area gaps



- Revised structure of Economic Development functions to focus on business recruitment and retention initiatives to promote a business friendly environment.
- Debt Service \$48,398,660 based on existing debt schedule and does not reflect issuance of any new debt for capital improvement program.
- Transfers Out total \$29,764,680
  - Includes \$22,635,000 transfer to Capital Improvement Program (CIP)

### Storm Water Fund

Total Budget \$16,121,055; an increase of \$498,301 or 3% from the prior year budget.

### Revenues

Generated primarily from storm water utility fees on in-city properties. Other revenues include a small portion from Inspection and Review fees and interest earnings.

- Suspends final year of the five year rate plan to allow for a thorough analysis of cash and evaluate the complete project schedule in order to assess future needs and associated funding.

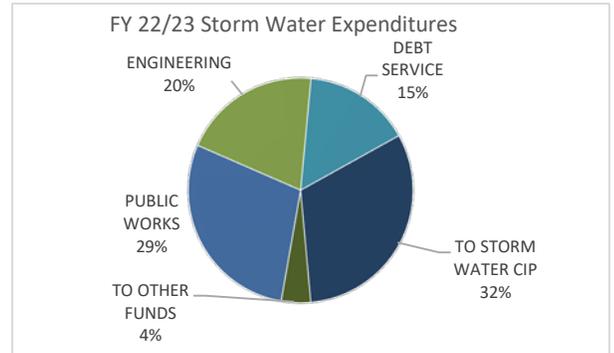


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**Expenditures**

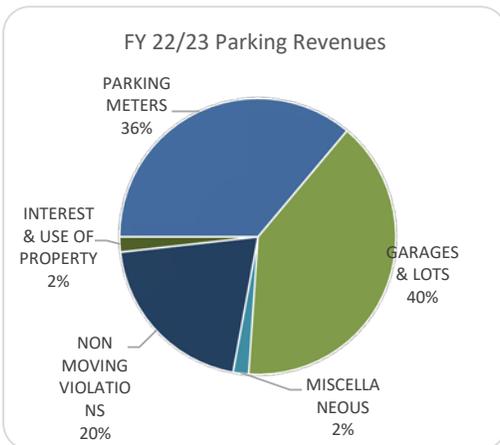
Department’s funded from Storm Water fund include Engineering and Public Works – Street Division. The combined budgets total \$7,850,620; an increase of \$379,620 or 5% over the prior year budget.

Debt service budget of \$2,489,600 is no increase from the prior year based upon the debt service schedule for the storm water bonds issued in 2018.



**Parking Fund**

Total Budget \$9,238,702; an increase of \$37,717; or less an 1% over the prior year budget. The budget does not reflect any use of American Rescue Plan funds due to significant improvements in revenue collections with the return of pre-covid operations.



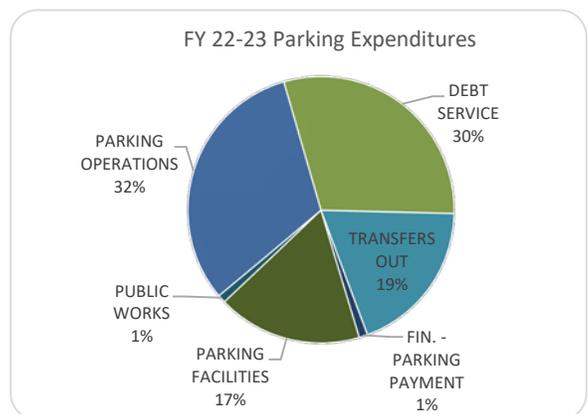
**Revenues**

Parking system revenues come primarily from parking meters and city owned month parking garages.

- Two new parking decks were completed and are scheduled to open to the public during the prior fiscal year at the Bull Street Development – Freed Street and Sabal Street decks.
- Special Event parking continues to be on the rise as more in-person events bring people to our beautiful city.

**Expenditures**

The Parking Fund budget supports operations of 3,000+ monthly parkers, 3,806 on-street meters, 1,338 on-street Passport spaces, 8 parking decks, 11 surface lots and residential parking districts in multiple neighborhoods throughout the City, primarily those located in close proximity to our colleges and universities.





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## ***Hospitality Tax***

Total Budget \$12,772,297; an increase of \$2.7M or 27% above prior year budget, and \$1.6 million over prior year actual. The budget is based upon projected revenues that are in line with prior year collections and pre-pandemic levels. Does not include any use of American Rescue Plan Funds.

### ***Expenditures***

- Allocation to Hospitality Tax Committee \$3,000,000
- budget available for allocation \$3,538,154
  - Pending allocations for Line Item agencies and additional initiatives
  - Line Item Agency requests total \$3,091,000.
  - Other requests total \$116,000.
- Transfer to General Fund \$3,700,000; same as prior year
- Debt service of \$2,534,143; based on existing debt service schedule, does not include any new or additional debt

## ***Accommodations Tax***

Total Budget of \$2,660,000; an increase of \$1,128,952; 73.7% over prior year budget and \$709,345 or 36% above prior year actual. While this appears to be much more aggressive than our normal conservative approach, revenue projections are much more in line with pre-pandemic levels and with actual collections in the prior fiscal year.

### ***Expenditures & Transfers Out***

The budget reflects allocations based on the breakdown of uses set by state law. Specific allocations are pending Committee recommendations and City Council approval

- \$25,000 to General Fund – in accordance with State Law
- 5% General Purpose available allocation of \$131,750
  - \$40,000 for Community Promotion Grants
  - Other allocations pending
- Accommodation Tax Committee available for allocation \$2,503,250

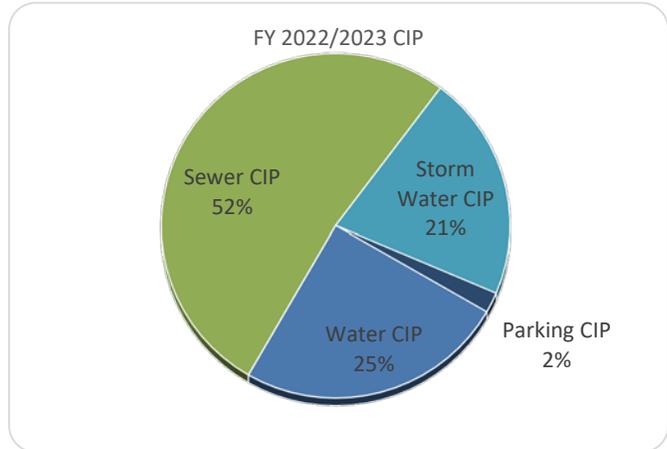


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### Capital Improvement Program (CIP)

CIP highlights for drinking water include a focus on critical production needs at the Water Treatment Plants and replacement of aging infrastructure to reduce leaks and improve water quality in the distribution system. Wastewater projects will continue to address enhancing capacity and rehabilitation of infrastructure to reduce sanitary sewer overflows, maintain compliance with the Wastewater Consent Decree, and address critical needs at the Wastewater Treatment Plant. Storm water capital program to address storm drain improvements and nuisance flooding issues. Parking projects include replacement of 2 elevators and stucco repairs.

<u>CAPITAL IMPROVEMENT</u>	<u>FY 2022/2023</u>
Water	\$13,000,000
Wastewater	\$27,000,000
Storm Water	\$11,100,000
Parking Fund	\$1,000,000
	<b><u>\$52,100,000</u></b>



We are grateful for the support that our City Council, staff and executive management have provided during the development of this budget. This year was a learning opportunity as we welcome a new Mayor, new council members and developed a budget that prepares us for operating in a post-pandemic environment. We were challenged to think differently, address our operating needs to provide services that enhance the livability of our city for our residents, make it easy for businesses to not only start here, but to grow and thrive and ensures our employees have the tools and resources needed to perform services efficiently and effectively. We believe this budget meets this challenge and prepares us for continued improvements in the coming year.

**ORDINANCE NO.: 2022-052**

*To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina,  
for the Fiscal Year ending June 30, 2023*

BE IT ORDAINED by the Mayor and Council this \_\_\_\_\_ day of \_\_\_\_\_, 2022 as follows:

Section 1. That a tax to cover the period from the first day of July 2022, to the thirtieth day of June 2023, 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-eight and one tenth (98.1) 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 (including but not limited to the payments coming due and payable by The City of Columbia with respect to [certain equipment leases, installment purchase revenue bonds and] the RecoverSC Local Government Liquidity Program ("RecoverSC Program") during such annual period), 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. With respect to the payments scheduled to be made by The City of Columbia under the RecoverSC Program during the fiscal year ending June 30, 2023, which aggregate payments are approximately equal to \$478,500 (the "FY 2023 Payments"), the City Council hereby authorizes the issuance of a tax anticipation note ("TAN") pursuant to Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, and Title 11, Chapter 27 of the Code of Laws of the State of South Carolina, 1976, as amended, which TAN may be issued if the Mayor, the City Manager and the Assistant City Manager for Finance and Economic Services, or any two of them acting together (the "Authorized Representatives"), determine that the issuance of a TAN, as an alternative to the use of appropriated funds collected as authorized above, is in the best interest of the City to make the FY 2023 Payments.

The TAN, if issued, shall be issued as a single fully-registered note in an amount not exceeding the aggregate amount of the FY 2023 Payments plus the costs incurred in connection with the issuance of the TAN, at that time as may be determined by the Authorized Representatives. The City Council delegates to the Authorized Representatives the power to make all determinations with respect to the details of the TAN, including the form, maturity date, manner and time of sale and award, and redemption provisions, and authorizes the Mayor and the City Manager, or either of them acting alone, to execute the TAN in the name of and on behalf of the City and deliver it to the purchaser thereof.

For the payment of the principal of and interest on the TAN when and if issued, the City hereby pledges (i) the full faith, credit and taxing power of the City; and (ii) the ad valorem taxes in anticipation of which the TAN is issued.

The Authorized Representatives may consult with the City's bond counsel and financial advisor in making any determinations with respect to the TAN.

Section 6. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

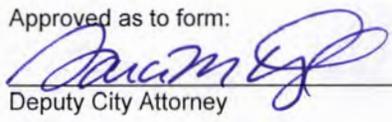
Requested by:

City Manager \_\_\_\_\_

Approved by:

\_\_\_\_\_  
City Manager

Approved as to form:

  
Deputy City Attorney

Public Hearing:  
Introduced:  
Final Reading:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk



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# **FY 2022-2023 OPERATING BUDGET SUMMARY BY FUND**

- **General Fund**
- **Water & Sewer Fund**
- **Storm Water Fund**
- **Parking Fund**
- **Hospitality Tax Fund**
- **Accommodations (State) Tax Fund**

GENERAL FUND SUMMARY

	AMENDED BUD FY 21/22	PROPOSED FY 22/23	BUDGET INC/(DEC)	% CHANGE
<b>REVENUE CATEGORIES</b>				
GENERAL PROPERTY TAX	60,774,068	62,900,974		
LICENSES AND PERMITS	39,032,937	42,889,098		
FROM OTHER AGENCIES	17,094,457	17,768,326		
CURRENT SERVICE CHARGES	15,295,894	16,030,195		
FINES & FORFEITURES	506,500	506,500		
MISCELLANEOUS REVENUE	245,000	255,000		
INTEREST ON INVESTMENT	145,164	145,415		
RENTS & SALE OF PROPERTY	247,000	1,340,406		
<b>TOTAL REVENUE</b>	<b>133,341,020</b>	<b>141,835,914</b>	<b>8,494,894</b>	<b>6.4%</b>
<b>TRANSFERS IN</b>				
FROM AMERICAN RESCUE PLAN		2,000,000		
FROM BOND PROCEEDS	4,228,789			
FROM ACCOMMODATIONS TAX	25,000	25,000		
FROM HOSPITALITY TAX	3,700,000	3,700,000		
FROM CAPITAL LEASE PROCEEDS	9,000,000	9,000,000		
FROM PARKING FUND	500,000	500,000		
FROM WATER & SEWER INDIRECT COST	4,189,680	4,189,680		
FROM STORM WATER	560,000	560,000		
FROM UN-APPROPRIATED SURPLUS	0	3,000,000		
<b>TOTAL TRANSFERS IN</b>	<b>22,203,469</b>	<b>22,974,680</b>	<b>771,211</b>	<b>3.5%</b>
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>155,544,489</b>	<b>164,810,594</b>	<b>9,266,105</b>	<b>6.0%</b>
<b>DEPARTMENTS</b>				
LEGISLATIVE - MAYOR & CITY COUNCIL	760,273	845,927		
ADMINISTRATION - CITY MANAGER	907,304	793,930		
GOVERNMENTAL AFFAIRS	357,041	498,888		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS		232,590		
ADMINISTRATION - ACM COMMERCE & DEVELOPMENT	494,474	518,082		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	243,722	322,394		
ADMINISTRATION - ACM OPERATIONS	365,659	514,391		
HUMAN RESOURCES	1,162,432	1,226,269		
BUDGET & PROGRAM MANAGEMENT OFFICE	550,987	619,740		
PUBLIC RELATIONS	799,168	939,217		
OFFICE OF THE CITY CLERK	510,966	289,967		
LEGAL	2,113,533	2,219,870		
MUNICIPAL COURT	2,447,480	2,967,132		
FINANCE	2,106,956	2,242,417		
OFFICE OF BUSINESS OPPORTUNITIES	770,674	817,758		
COMMUNITY DEVELOPMENT	461,599	665,324		
PLANNING & DEV. SERVICES	3,392,227	3,531,198		
POLICE	43,445,255	47,299,640		
EMERGENCY MANAGEMENT	561,781	585,250		
911 EMERGENCY COMMUNICATIONS	3,176,012	3,401,288		
FIRE	23,020,989	24,445,754		
PARKS & RECREATION	13,362,897	13,133,692		
PUBLIC WORKS	19,258,968	21,080,911		
GENERAL SERVICES	1,686,839	3,763,922		
INFORMATION TECHNOLOGY	4,230,330	4,424,965		
BUDGET ADJUSTMENTS - 3% vacancy		(3,000,000)		
POLICE PAY PLAN		2,200,000		
RESERVE		2,187,417		
<b>TOTAL DEPARTMENT</b>	<b>126,187,566</b>	<b>138,767,933</b>	<b>12,580,367</b>	<b>10.0%</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>				
COMMUNITY PROMOTIONS		100,000		
CAPITAL LEASE PURCHASE PAYMENT	6,113,935	6,708,108		
RICHLAND COUNTY DETENTION CENTER PER DIEM	500,000	500,000		
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817		
RICHLAND COUNTY PUBLIC DEFENDER	225,000	225,000		
HOMELESS SERVICES	1,044,500	1,060,000		
SECURITY CAMERAS	2,500,000	0		
SPECIAL EMERGENCY RESERVE	1,050,000	0		
NON-DEPARTMENTAL & MISC.	40,000	40,000		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>11,689,252</b>	<b>8,848,925</b>	<b>(2,940,327)</b>	<b>-33.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>137,876,818</b>	<b>147,616,858</b>	<b>9,640,040</b>	<b>6.5%</b>
<b>TRANSFERS OUT</b>				
TO INTERNAL SERVICE FUNDS	2,766,439	2,910,120		
TO DEBT SERVICE	4,768,966	4,095,184		
TO COMPONENT UNIT	1,132,266	1,188,432		
TO CAPITAL REPLACEMENT PROGRAM	9,000,000	9,000,000		
<b>TOTAL TRANSFERS OUT</b>	<b>17,667,671</b>	<b>17,193,736</b>	<b>(473,935)</b>	<b>-2.8%</b>
<b>TOTAL BUDGET</b>	<b>155,544,489</b>	<b>164,810,594</b>	<b>9,266,105</b>	<b>6.0%</b>

WATER/SEWER OPERATING FUND SUMMARY

	BUDGET FY 21/22	PROPOSED FY 22/23	BUDGET INC/(DEC)	% CHANGE
<b>REVENUE</b>				
WATER SALES	115,969,175	111,844,661		
SEWER SALES	61,458,133	68,059,712		
MISCELLANEOUS REVENUE	45,106	48,459		
FINES AND FORFEITURES	653,250	656,516		
<b>TOTAL OPERATING REVENUES</b>	<b>178,125,664</b>	<b>180,609,348</b>	2,483,684	1%
<b>NON-OPERATING REVENUE &amp; TRANSFERS IN</b>				
INTEREST	4,277,000	4,277,001		
RENTS & USE OF PROPERTY	161,525	162,332		
FROM FUND BALANCE				
<b>TOTAL NON-OPERATING REVENUES</b>	<b>4,438,525</b>	<b>4,439,333</b>	808	0%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>182,564,189</b>	<b>185,048,681</b>	2,484,492	1%
<b>EXPENDITURES</b>				
ADMINISTRATION	1,188,566	1,212,547		
CUSTOMER CARE CENTER	5,381,328	5,796,107		
PUBLIC RELATIONS		202,540		
FINANCE	3,022,782	2,513,163		
FIRE HYDRANT MAINTENANCE	647,983	647,984		
POLICE - CSO/PUBLIC SAFETY	1,312,710	1,309,448		
PUBLIC WORKS-STREET REPAIR	1,695,736	1,357,333		
GENERAL SERVICES PUBLIC BLDGS.	2,523,062	2,588,982		
GIS MANAGEMENT	758,354	765,160		
UTILITIES	71,429,712	76,684,013		
ENGINEERING	13,201,881	11,238,701		
<b>TOTAL OPERATING</b>	<b>101,162,114</b>	<b>104,315,978</b>	3,153,864	3%
ECONOMIC DEV DEPARTMENT	1,331,487	1,440,863		
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b>1,331,487</b>	<b>1,440,863</b>	109,376	8%
DEBT SERVICE	42,917,888	48,398,660		
ECONOMIC DEV SPECIAL PROJECTS	128,500	128,500		
TECHNOLOGY REPLACEMENTS	1,000,000	500,000		
NON-DEPARTMENTAL	1,060,434	500,000		
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b>45,106,822</b>	<b>49,527,160</b>	4,420,338	10%
<b>TRANSFERS OUT</b>				
TO GENERAL FUND/INDIRECT COST ALLOCATION	4,189,680	4,189,680		
TO WATER/SEWER CAPITAL IMP.	27,514,086	22,625,000		
TO INTERNAL SERVICE FUNDS	3,260,000	2,950,000		
<b>TOTAL TRANSFERS</b>	<b>34,963,766</b>	<b>29,764,680</b>	(5,199,086)	-15%
<b>TOTAL</b>	<b>182,564,189</b>	<b>185,048,681</b>	2,484,492	1%

STORM WATER OPERATING SUMMARY

	BUDGET FY 21/22	PROPOSED FY 22/23	BUDGET INC/(DEC)	% CHANGE
<b>REVENUE</b>				
<b>Operating Revenue</b>				
STORM WATER FEE	15,251,699	15,750,000		
STORM WATER REVIEW	15,000	15,000		
STORM WATER INSPECTIONS	5,000	5,000		
<b>TOTAL OPERATING REVENUES</b>	<b>15,271,699</b>	<b>15,770,000</b>	<b>498,301</b>	<b>3%</b>
<b>Non-operating Revenue &amp; Transfers</b>				
INTEREST & USE OF PROPERTY	351,055	351,055		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>351,055</b>	<b>351,055</b>	<b>0</b>	<b>0%</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>15,622,754</b>	<b>16,121,055</b>	<b>498,301</b>	<b>3%</b>
<b>EXPENDITURES</b>				
<b>DEPARTMENTS</b>				
ENGINEERING	3,089,965	3,213,428		
PUBLIC WORKS	4,381,185	4,637,192		
<b>TOTAL DEPARTMENTS</b>	<b>7,471,150</b>	<b>7,850,620</b>	<b>379,470</b>	<b>5%</b>
<b>NON-DEPARTMENTAL EXPENSES</b>				
DEBT SERVICE	2,488,850	2,489,600		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,488,850</b>	<b>2,489,600</b>	<b>750</b>	<b>0%</b>
<b>TRANSFERS OUT</b>				
TO GENERAL FUND/INDIRECT COST ALLOCATION	560,000	560,000		
TO STORM WATER CAPITAL PROJECTS	4,982,754	5,100,835		
<b>TOTAL OTHER</b>	<b>5,662,754</b>	<b>5,780,835</b>	<b>118,081</b>	<b>2%</b>
<b>TOTAL BUDGET</b>	<b>15,622,754</b>	<b>16,121,055</b>	<b>498,301</b>	<b>3%</b>

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PARKING OPERATING FUND SUMMARY

	BUDGET FY 21/22	PROPOSED FY 22/23	DIFF. FM BUDGET	% CHANGE
<b><u>OPERATING REVENUES</u></b>				
STREET PARKING METERS	1,716,000	3,255,774		
PARKING GARAGES	2,694,600	3,283,000		
PARKING LOTS	64,400	470,974		
MISCELLANEOUS REVENUE	13,600	28,800		
VALIDATIONS	30,000	75,000		
IN-OUT PARKING	48,000	60,000		
PARKING METER BAG FEE	48,000	72,000		
NON-MOVING VIOLATIONS	1,601,200	1,833,700		
<b>TOTAL REVENUE</b>	<b>6,215,800</b>	<b>9,079,248</b>	2,863,448	46.1%
<b><u>NON-OPERATING &amp; TRANSFERS IN</u></b>				
INTEREST REVENUE	74,921	50,674		
RENTS & USE OF PROPERTY	108,780	108,780		
FROM AMERICAN RESCUE PLAN	2,703,774			
FROM FUND BALANCE	0	1,000,000		
<b>TOTAL NON-OPERATING &amp; TRANSFERS</b>	<b>2,887,475</b>	<b>1,159,454</b>	(1,728,021)	-59.8%
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>9,103,275</b>	<b>10,238,702</b>	1,135,427	12.5%
<b><u>EXPENDITURES</u></b>				
<b><u>Operating Departments</u></b>				
FINANCE - PARKING PAYMENT SERVICES	105,813	105,876		
PARKING OPERATIONS	3,110,148	3,234,181		
PARKING FACILITIES	1,555,473	1,796,075		
PUBLIC WORKS	94,484	100,556		
RESERVE	0	0		
<b>TOTAL OPERATING DEPARTMENTS</b>	<b>4,865,918</b>	<b>5,236,688</b>	370,770	7.6%
<b><u>Non-Departmental</u></b>				
DEBT SERVICE	2,814,033	3,060,014		
NON-DEPARTMENTAL/MISC.	5,000	5,000		
BAD DEBT / YEAR END ACCRUALS	0	0		
RESERVE	276,324	0		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,345,357</b>	<b>3,065,014</b>	(280,343)	-8.4%
<b><u>TRANSFERS OUT</u></b>				
TO GENERAL FUND	500,000	500,000		
TO CAPITAL IMPROVEMENTS	0	1,000,000		
TO INTERNAL SERVICES	392,000	437,000		
<b>TOTAL TRANSFERS</b>	<b>892,000</b>	<b>1,937,000</b>	1,045,000	117.2%
<b>TOTAL BUDGET</b>	<b>9,103,275</b>	<b>10,238,702</b>	1,135,427	12.5%

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HOSPITALITY TAX SUMMARY

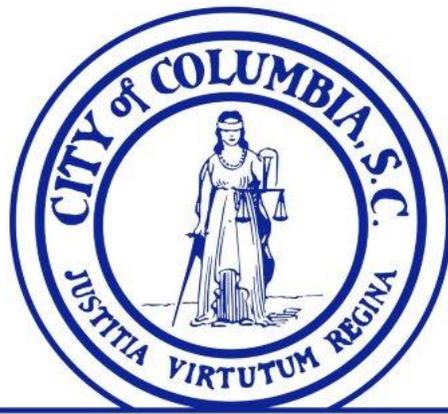
	AMENDED BUDGET FY 21/22	PROPOSED FY 22/23	DIFF. FM BUDGET	% CHANGE
<b>REVENUES</b>				
HOSPITALITY TAX	10,000,000	12,681,189		
FINES & LATE FEES	40,000	54,000		
INTEREST	15,061	37,108		
<b>TOTAL REVENUES</b>	<b>10,055,061</b>	<b>12,772,297</b>	<b>2,717,236</b>	<b>27%</b>
<b>TRANSFERS IN &amp; OTHER FINANCING</b>				
FM FUND BALANCE	1,205,438			
FM AMERICAN RESCUE PLAN	1,759,577			
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>13,020,076</b>	<b>12,772,297</b>	<b>(247,779)</b>	<b>-2%</b>
<b>EXPENDITURES</b>				
<b>HOSPITALITY TAX COMMITTEE ALLOCATIONS</b>		3,000,000		
PRIOR YEAR CARRYFORWARDS	205,438			
<i>Reflects allocation by Council &amp; does not include Committee Allocations</i>				
COLUMBIA MUSEUM OF ART	700,000			
CMA CAPITAL PROJECT				
COLUMBIA MUSIC FESTIVAL ASSOC.	250,000			
EdVENTURE	300,000			
FAMOUSLY HOT NEW YEARS	-			
HISTORIC COLUMBIA FOUNDATION	600,000			
HCF COLUMBIA 63 OUR STORY MATTERS	175,000			
ONE COLUMBIA	83,888			
SC PHILHARMONIC	100,000			
<b>LINE ITEM AGENCIES</b>	<b>2,208,888</b>	<b>To Be Determined</b>		
<b>COUNCIL ALLOCATIONS</b>	<b>2,395,837</b>	<b>116,000</b>		
RESERVE FOR FUTURE ALLOCATION (Line Item Agencies & other projects)		3,538,154		
FIVE POINTS FOUNTAIN	250,000			
<b>TRANSFERS OUT</b>				
TO GEN. FUND	3,700,000	3,700,000		
TO DEBT SERVICE	2,759,913	2,534,143		
TO CAPITAL PROJECTS - FINLAY PARK	1,500,000			
<b>TOTAL TRANSFERS OUT</b>	<b>7,959,913</b>	<b>6,234,143</b>	<b>(1,725,770)</b>	<b>-22%</b>
<b>TOTAL BUDGET</b>	<b>13,020,076</b>	<b>12,772,297</b>	<b>(247,779)</b>	<b>-2%</b>

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ACCOMMODATIONS (STATE) TAX

	BUDGET FY 21/22	PROPOSED FY 22/23	DIFF. FM BUDGET	% CHANGE
<b>REVENUES</b>				
ACCOMMODATIONS TAX	1,530,000	2,660,000		
INTEREST EARNINGS	1,048			
<b>TOTAL REVENUES</b>	<b>1,531,048</b>	<b>2,660,000</b>	1,128,952	73.7%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>1,531,048</b>	<b>2,660,000</b>	58,992	4.0%
<b>EXPENDITURES</b>				
ACCOMMODATIONS TAX ALLOCATIONS		2,503,250		
CONVENTION & VISITORS BUREAU	1,216,134	To be determined		
LAKE MURRAY TOURISM	214,612	To be determined		
OTHER REQUEST		To be determined		
<b>COMMITTEE ALLOCATIONS</b>	<b>1,430,746</b>			
5% GENERAL PURPOSE	7,949	81,750		
COMMITTEE EXPENSES & OTHER	5,000	10,000		
INSPIRE REAL CHANGE	10,000			
ONECOLUMBIA	52,353	TO BE DETERMINED		
COMMUNITY PROMOTIONS		40,000		
<b>GENERAL ALLOCATIONS (5%)</b>	<b>75,302</b>	<b>131,750</b>		
<b>TOTAL EXPENSES</b>	<b>1,506,048</b>	<b>2,635,000</b>	58,992	4.1%
<b>TRANSFERS OUT</b>				
TO GENERAL FUND	25,000	25,000		
<b>TOTAL OTHER FUNDS</b>	<b>25,000</b>	<b>25,000</b>		
<b>TOTAL BUDGET</b>	<b>1,531,048</b>	<b>2,660,000</b>	58,992	4.0%

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# **PROPOSED CAPITAL IMPROVEMENT PROGRAM**

- Water CIP
- Wastewater CIP
- Storm Water CIP
- Parking CIP



## Proposed FY22-23 Water & Wastewater CIP

Proposed FY22-23 Water CIP			
Project Number	Project Name	Type of Improvement	Cost
WM4323	Unforeseen Projects	Other	\$ 1,000,000
WMxxxx	AMI Meter Changeouts	Other	\$ 1,500,000
		<b>Total Other</b>	<b>\$ 2,500,000</b>
WM4545	Canal and Lake Murray WTP Filter Improvements	Water Plant	\$ 2,500,000
		<b>Total Water Plant</b>	<b>\$ 2,500,000</b>
WM3001	Water Quality Projects City Wide	Water Quality	\$ 4,000,000
WM4543	Lake Murray Taste & Odor	Water Quality	\$ 1,000,000
WM3925	Rosewood Area Waterline Replacement	Water Quality	\$ 3,000,000
		<b>Total Water Quality</b>	<b>\$ 8,000,000</b>
		<b>Total Water CIP</b>	<b>\$ 13,000,000</b>
Proposed FY22-23 Wastewater CIP			
Project Number	Project Name	Type of Improvement	Cost
SS7564	WCPS Improvements	Capacity	\$ 2,500,000
SS7568	Saluda River FM Extension	Capacity	\$ 14,000,000
		<b>Total Capacity</b>	<b>\$ 16,500,000</b>
SS7236	CD Program Management	Other	\$ 4,200,000
SS7286	CE Projects not yet Defined	Other	\$ 1,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 1,000,000
		<b>Total Other</b>	<b>\$ 6,200,000</b>
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 1,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 2,000,000
SS7554	Harbison #4 PS/FM	Rehab	\$ 300,000
		<b>Total Rehab</b>	<b>\$ 3,300,000</b>
SSxxxx	Miscellaneous WWTP Improvements	WWTP	\$ 1,000,000
		<b>Total WWTP</b>	<b>\$ 1,000,000</b>
		<b>Total Wastewater CIP</b>	<b>\$ 27,000,000</b>
		<b>Total Water and Wastewater CIP</b>	<b>\$ 40,000,000</b>



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## Proposed Stormwater FY22-23 CIP

<b>Project #</b>	<b>Project Name</b>	<b>FY 22/23 Proposed</b>
<b>SD8371</b>	Penn Branch Drainage Improvements	\$ 5,000,000.00
<b>SD8398</b>	SD Projects Not Defined	\$ 1,000,000.00
<b>SD8418</b>	Granby Park	\$ 1,000,000.00
<b>SD8450</b>	Project Management-Bond Projects	\$ 500,000.00
<b>SD8478</b>	North Tanglewood Storm Drainage Improvements	\$ 3,000,000.00
<b>SD8493</b>	Convention Center Tunnel	\$ 250,000.00
<b>SD8498</b>	Louisa Street Wetland/Walkway	\$ 250,000.00
<b>CIP Total</b>		<b>\$ 11,000,000.00</b>



**PARKING FUND  
CAPITAL IMPROVEMENT PROGRAM  
FY 2022-2027**

	Description	PROPOSED FY 2022-2023
Parking Deck Improvements	Washington Sq, Taylor St, Sumter St, Lady St. Arsenal Hill -	\$1,500,000
Elevator Replacements	Sumter Street Deck & Lady Street Deck	\$600,000
Non-Capital / Maintenance Projects		
Exterior Painting/stucco repair	Taylor Street Deck & Lady Street Deck	\$400,000
<b>TOTALS</b>		<b>\$2,500,000</b>