

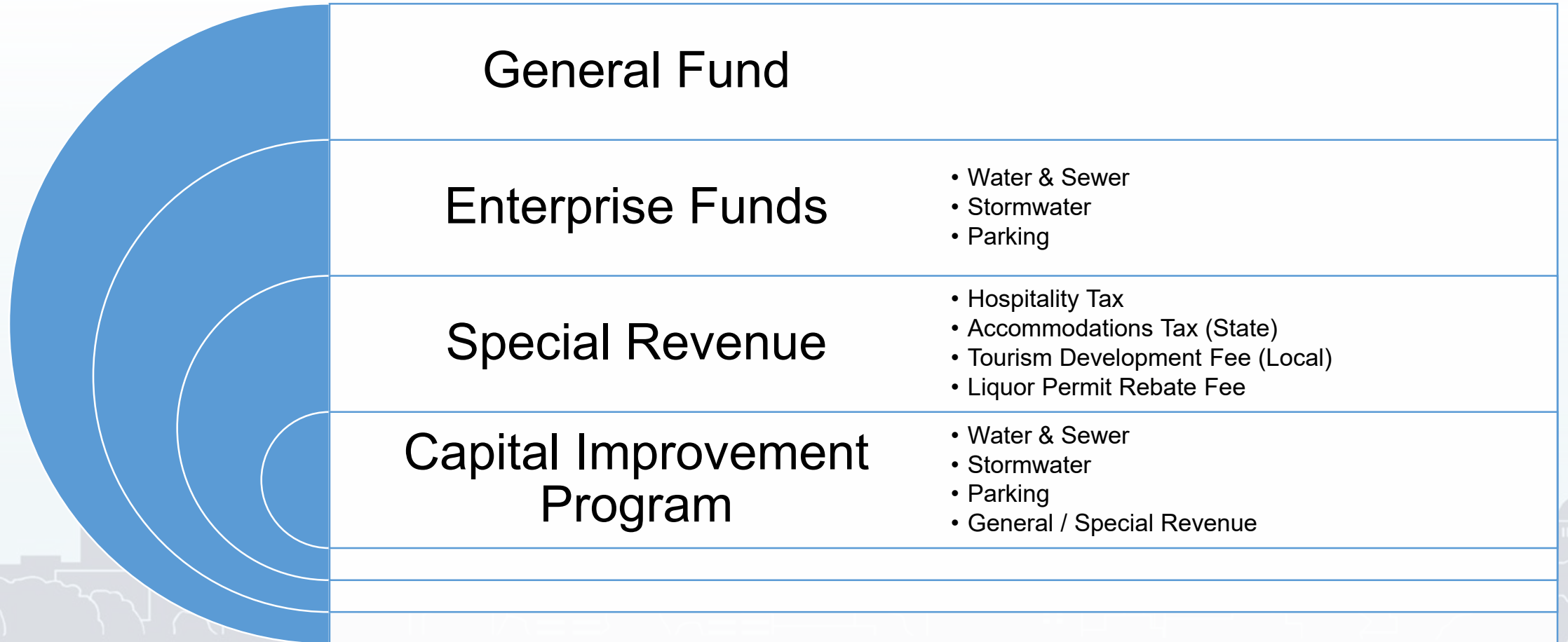


We Are Columbia

City of Columbia FY 2023/2024 Approved Budget

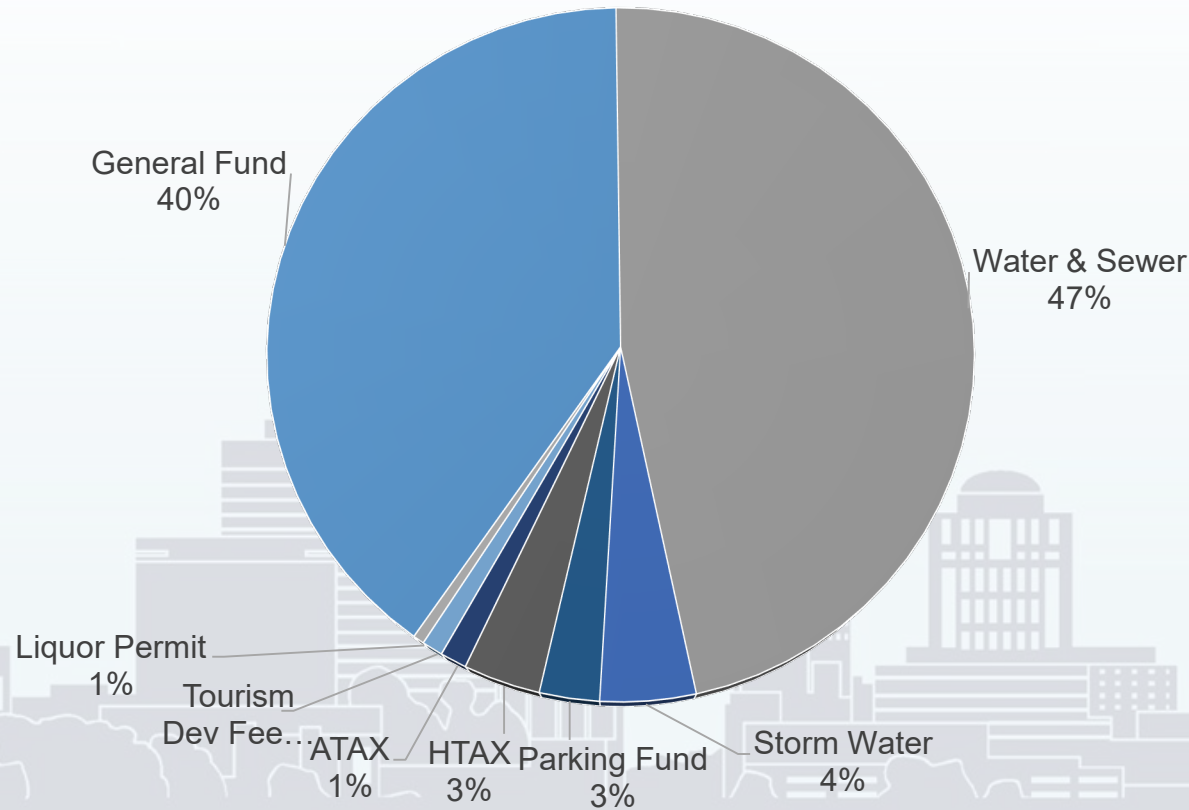


FY 2023/2024 Approved Budget



FY 2023/2024 Approved Budget All Funds - Operating

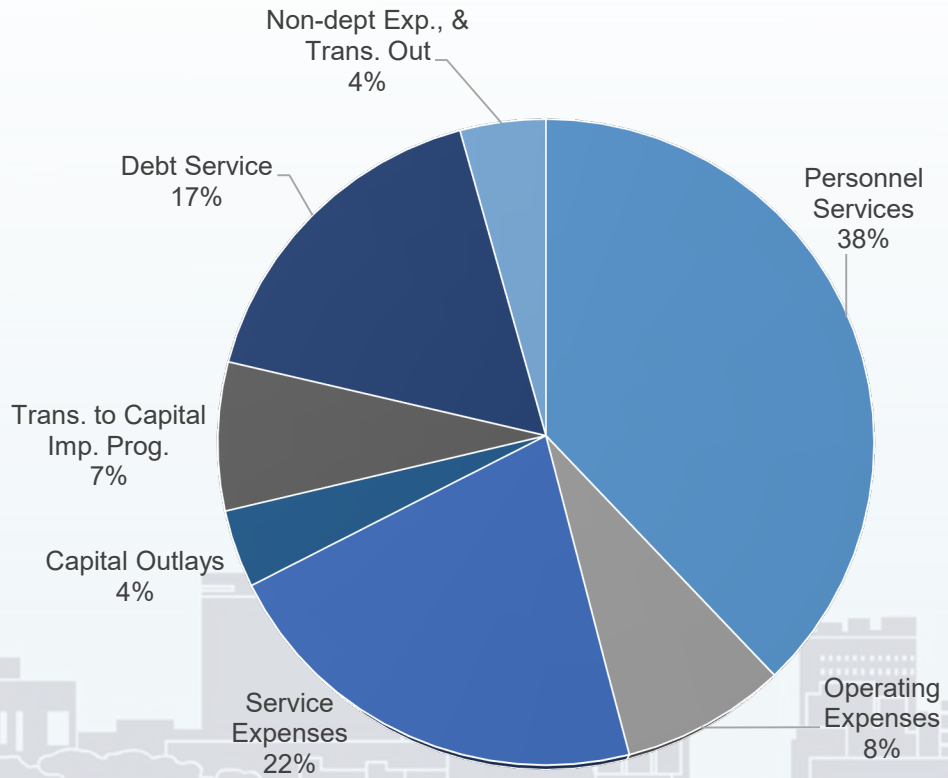
FY 2023/2024 APPROVED OPERATING BUDGET



OPERATING FUNDS SUMMARY	FY 2023/2024
General Fund	\$170,591,313
Water & Sewer Fund	\$199,479,255
Stormwater Fund	\$18,256,762
Parking Fund	\$11,457,300
Hospitality Tax	\$14,740,024
Accommodations Tax	\$5,093,207
Tourism Dev Fee	\$4,020,000
Liquor Permit Rebate Fee	\$2,150,000
	\$425,787,861

FY 2023/2024 Approved Budget By Categories

FY 23/24 APPROVED BUDGET BY MAJOR CATEGORY

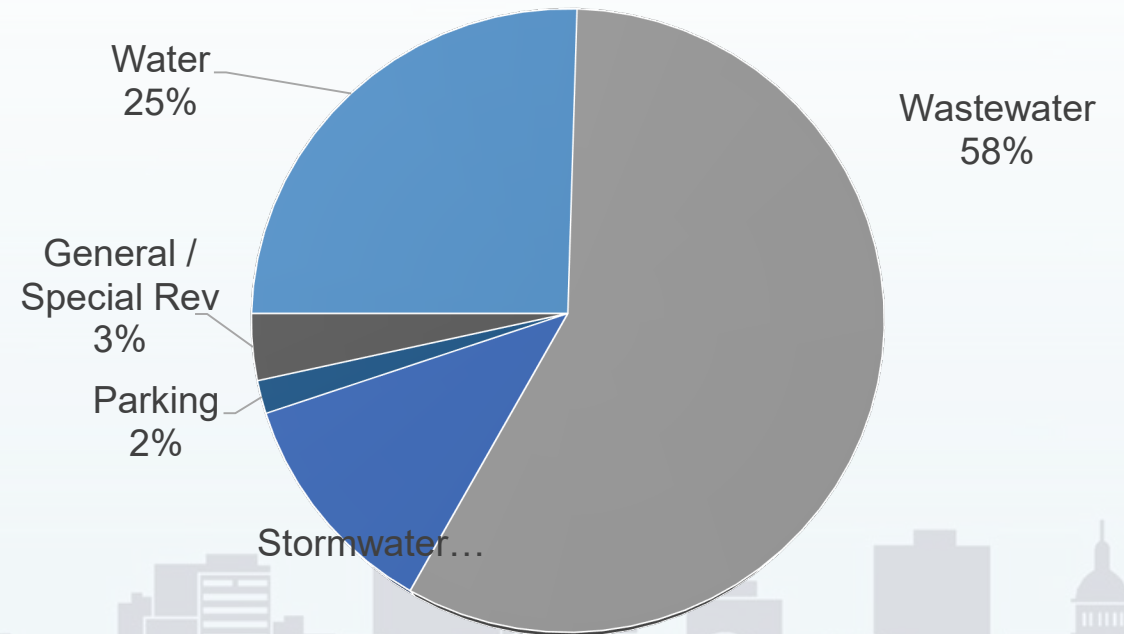


CATEGORY	FY 23/24 BUDGET
Personnel Services	\$161,734,586
Operating Expenses	\$34,107,681
Service Expenses	\$91,227,720
Capital Outlays	\$16,416,743
Transfer to Capital Improvement Program	\$31,539,832
Debt Service	\$72,368,547
Non-Departmental Exp. & Transfers Out	\$18,392,751
TOTAL ALL FUNDS	\$425,787,860

FY 2023-2024 Approved Budget Capital Improvement Program

FUND	FY 2023/2024
Water CIP	\$28,500,000
Wastewater CIP	\$64,500,000
Storm Water CIP	\$13,100,000
Parking CIP	\$1,900,568
General CIP (<i>Special Revenue</i>)	\$3,859,176
	\$111,859,744

FY 2023/2024 Approved CIP



FY 2023/2024 Approved Budget Development Framework

- Meeting City Council Strategic Outcome Priorities
- Ensuring the stability of our work force and the tools our employees use to deliver quality municipal services.
 - Staffing, capacity, recruitment and retention
 - Technology & Equipment
 - Customer Service & Improving Service Delivery
- Fulfilling the City's financial obligations
 - Debt service payments
 - Financial commitments
- Addressing Critical City Infrastructure by Completing
 - Priority Projects – Finlay Park, Municipal Complex, Canal Embankment
- Improving Community Assets by Addressing
 - Affordable Housing & Homeless Services
 - Commercial & Residential Redevelopment
 - Blight
 - Beautification & Gateways

FY 2023/2024 Approved Budget

City Council Strategic Outcomes Highlights

Economic Growth	Safe Communities	Organizational Effectiveness	Communications	Beautification and Appearance	Built Infrastructure	Vibrant Community
<ul style="list-style-type: none"> • Implementing the Economic Development Strategic Plan & restructured functions Working with partners to provide technical assistance for our small businesses • Develop capacity to create a pipeline for minority and women water and sewer professionals 	<ul style="list-style-type: none"> • Competitive pay plan for firefighters and police officers based on a new step pay plan • Utilizing technology in delivery of public safety services • Implementing alternative service delivery solutions to address impacts on workload 	<ul style="list-style-type: none"> • City Manager's Retention & Recruitment Initiative aims to improve organizational culture and performance • Prioritizing employee compensation adjustments, an interactive and engaging evaluation system, training and leadership development 	<ul style="list-style-type: none"> • Developing and implementing a comprehensive communication strategy • Host development clinics to educate customers and facilitate communication between staff and developers 	<ul style="list-style-type: none"> • Expansion of beautification initiative in addressing our gateways, main thoroughfares and medians with painting, plantings and cleanings 	<ul style="list-style-type: none"> • 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, parking decks and city parks 	<ul style="list-style-type: none"> • Public art initiative in our neighborhood districts • Quantifying special events and the assistance provided to event organizers by developing a needed permitting and fee structure



136,000+
Citizens



2,100+
Employees



7,500+
Businesses



18
Police Stations



12
City Fire Stations



100+
Different Services
& Programs



1,076+ MILES
of Sewer Lines



63,700+
Sewer
Customers



4,500+
Fire Hydrants



2,600+ MILES
of Water Lines



485 MILES
of Storm Drains



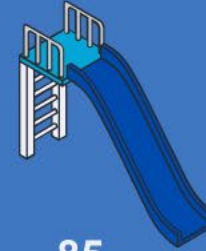
155,371
Water Customers



10
Parking Decks



1,204,000+
Annual 911 Calls



85
Playgrounds



60
Park Facilities
600+
ACRES



55
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

\$425,787,861
APPROVED FY 23/24
www.columbiasc.gov

FY 2023/2024 APPROVED BUDGET

GENERAL FUND
\$170,591,313



FY 2023/2024 Approved Budget

General Fund

- General Fund Budget is \$170,591,313; an increase of \$5,781,107; 3.5%.
 - Budget was prepared with expectation of maintaining existing service levels, while also prioritizing programs and initiatives aimed at meeting City Council's Strategic Outcomes.
- General Fund is the primary fund of the City that supports many of the City services and functions provided every day to our citizens, businesses and visitors.
- Strategic approach to balancing the budget by assessing revenue enhancement opportunities and managing costs.

FY 2023/2024 Approved Budget General Fund Projected Revenues & Transfers In

- **Total Approved Revenues and Transfers-In \$170,591,313**

- Net increase of \$5,780,719; 3.5% over current year budget

- **Revenues are projected at \$146,709,859**

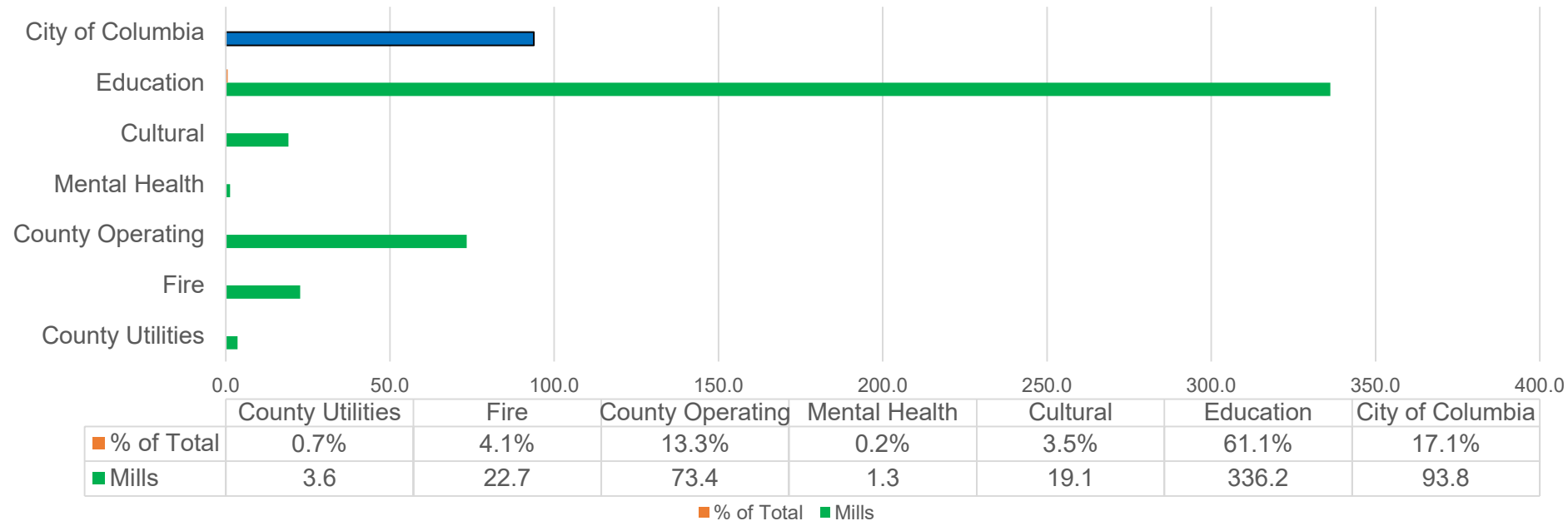
- Increase of \$4,873,945; 3.4% over the current year budget
- Property Taxes, Licenses & Permits make up 63% of total budget
- Property Tax Millage Rate 93.8 Mills
 - no change from prior year
 - ~18% of total property tax bill for residential homeowner
- Includes 10% adjustment in Hydrant Fee

- **Transfers In total \$23,881,454**

- Increase of \$906,774; 3.9% over current year budget
- Indirect Cost Allocation \$5,356,454
- Includes use of \$3,000,000 in fund balance and \$2,000,000 in American Rescue Plan funds

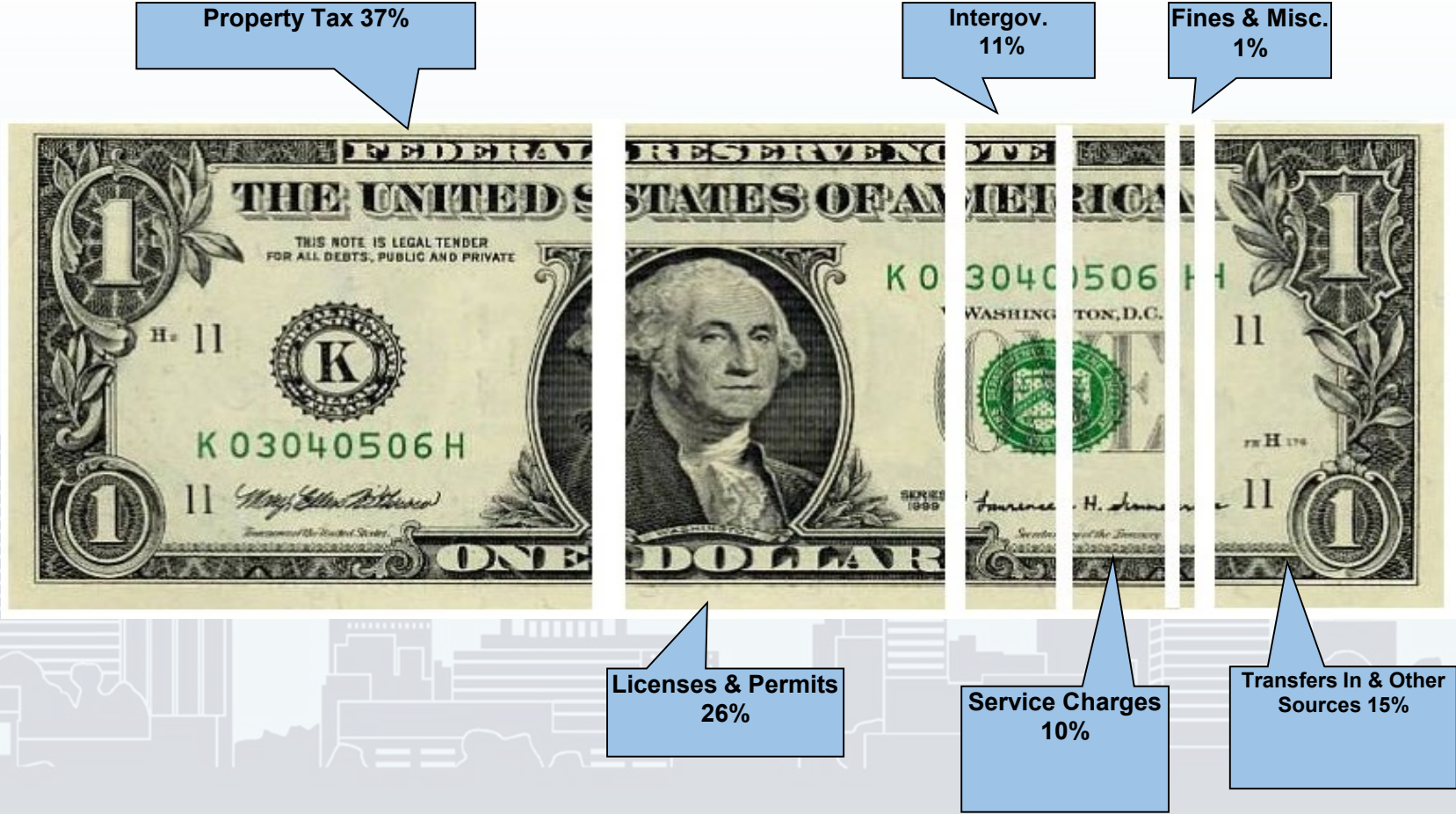
REVENUE TYPE	FY 21/22	FY 22/23	FY 23/24	Difference	Change
	ACTUAL	BUDGET	APPROVED		
PROPERTY TAX	\$60,683,732	\$62,900,974	\$63,755,845	\$854,871	1.3%
LICENSES & PERMITS	\$40,810,667	\$42,889,098	\$43,688,646	\$799,548	1.8%
FROM OTHER AGENCIES	\$17,443,848	\$17,768,326	\$19,015,017	\$1,246,691	6.6%
CHARGES FOR SERV.	\$16,143,970	\$16,030,195	\$17,860,696	\$1,830,501	10.2%
FINES & FORFEITURES	\$207,873	\$506,500	\$506,500	\$0	0.0%
MISC, INT. & USE OF PROP.	\$61,680	\$1,740,821	\$1,883,155	\$142,334	7.6%
TRANSFERS IN	\$16,097,756	\$22,974,680	\$23,881,454	\$906,774	3.8%
TOTAL	\$151,449,526	\$164,810,594	\$170,591,313	\$5,780,719	3.5%

2022 Millage Schedule Richland County – City of Columbia



- Produces 37% of General Fund Revenues
- Levied against real and personal property
- City millage rate is 93.8 mills
- The City's portion of the total property tax bill is ~17% of the total tax bill.

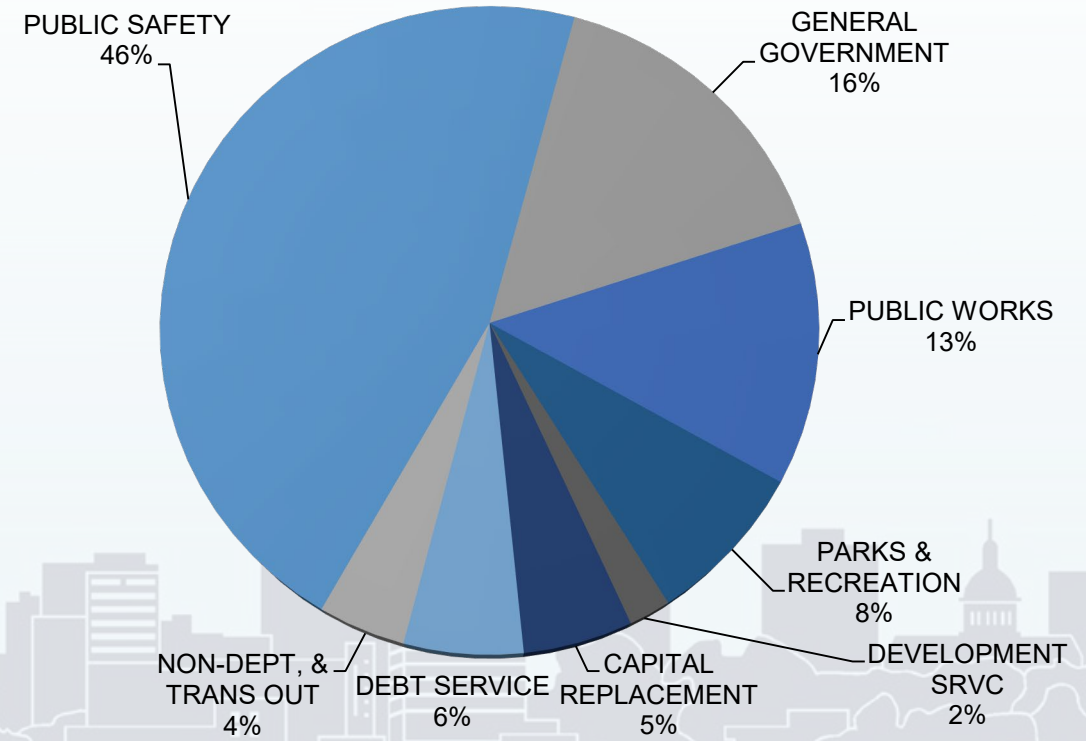
FY 2023/2024 Approved Budget General Fund Revenue



FY 2023/2024 Approved Budget General Fund – Expenditures

EXPENDITURES BY FUNCTION

<u>EXPENDITURES</u>	<u>FY 21/22 ACTUAL</u>	<u>FY 22/23 BUDGET</u>	<u>FY 23/24 APPROVED</u>	<u>Difference</u>
PUBLIC SAFETY	\$71,038,129	\$76,306,633	\$76,466,662	\$140,029
GENERAL GOVERNMENT	\$20,810,076	\$24,985,163	\$28,562,642	\$3,577,479
PUBLIC WORKS	\$18,932,818	\$20,571,985	\$23,782,587	\$3,210,602
PARKS & RECREATION	\$12,094,876	\$13,164,236	\$14,270,965	\$1,106,729
DEVELOPMENT SRVC	\$3,009,182	\$3,318,745	\$3,537,588	\$218,843
CAPITAL REPLACEMENT	\$5,366,060	\$9,000,000	\$9,000,000	\$0
DEBT SERVICE	\$9,964,760	\$10,803,292	\$7,818,238	(\$2,985,054)
NON-DEPT, & TRANS OUT	\$735,858	\$6,660,540	\$7,152,631	\$492,091
TOTAL	\$141,951,759	\$164,810,594	\$170,591,313	\$5,760,719



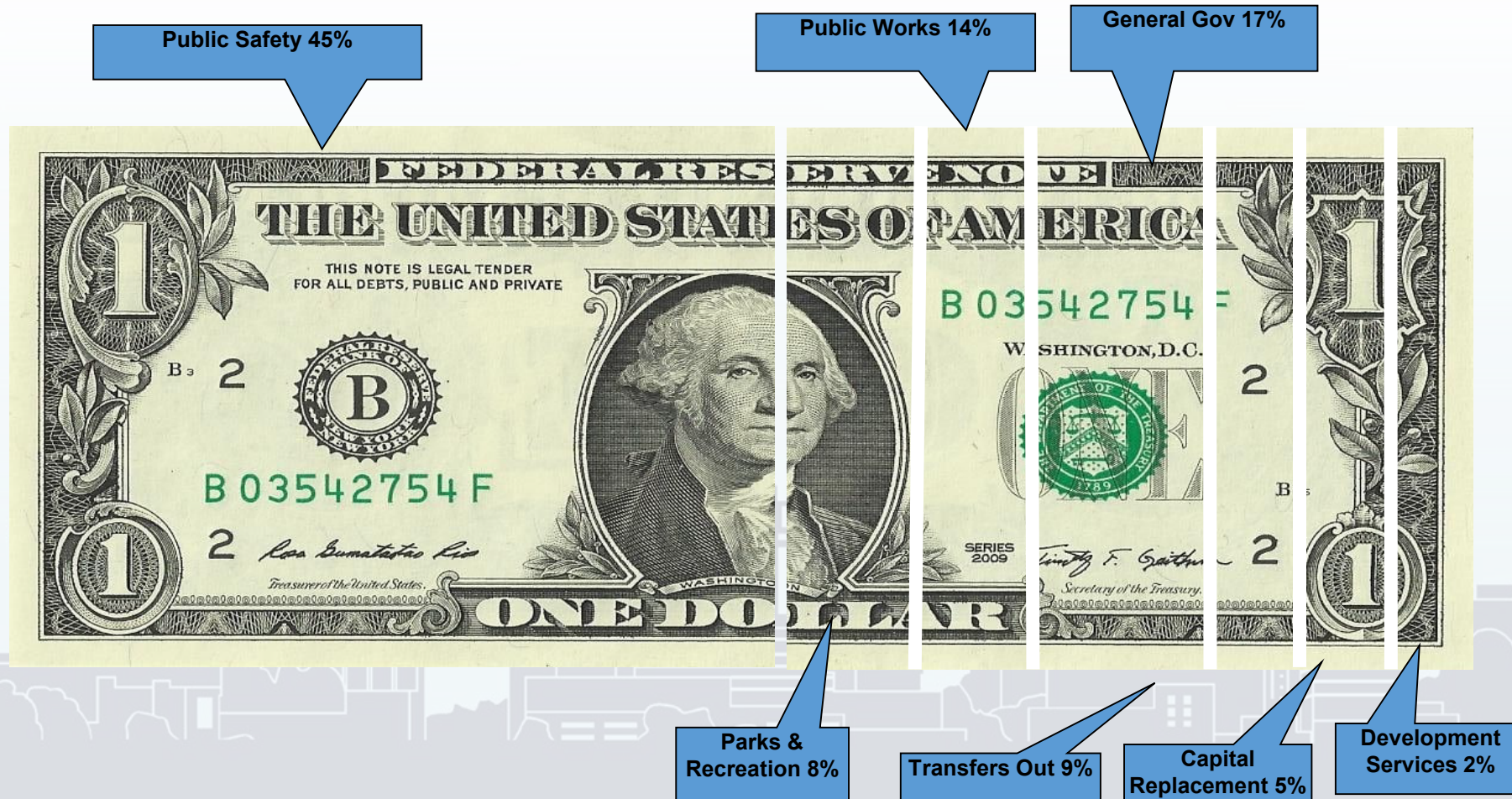
FY 2023/2024 Approved Budget General Fund Highlights

- Major drivers in the in General Fund Department budget are personnel, fuel, fleet repairs along with inflationary impacts on operating cost.
- Public Safety Retention and Recruitment efforts
 - Step Pay Plan for sworn personnel
 - Marketing
 - Alternative Service Delivery
- Utilizing more technology to improve service delivery and efficiencies
- Expanded focus on beautification to improve the maintenance of entrance ways and main thoroughfares into Columbia as the Capital City
- Programming and services to activate our parks and recreation programs

FY 2023/2024 Approved Budget General Fund Highlights

- General Fund Departments' Approved Budgets Total \$146,620,444
 - Net increase of \$6,793,410; 4.9% over the current year budget
- Richland County associated services
 - No change to total budget for next fiscal year
 - Alvin S. Glenn Detention Center \$500,000
 - 5th Circuit Solicitor \$215,817
 - Public Defender \$225,000
- Debt Service & Capital Lease
 - Budgeted at \$3,616,526; slight reduction of \$478,658 from current year debt service schedule
 - Payment on capital lease purchase (financing) for the capital replacement program is budgeted at \$6,171,814
 - Includes issuance of capital lease for FY 23/24 in the same amount as current year of \$9,000,000

FY 2023/2024 Approved Budget: General Fund – Expenditures



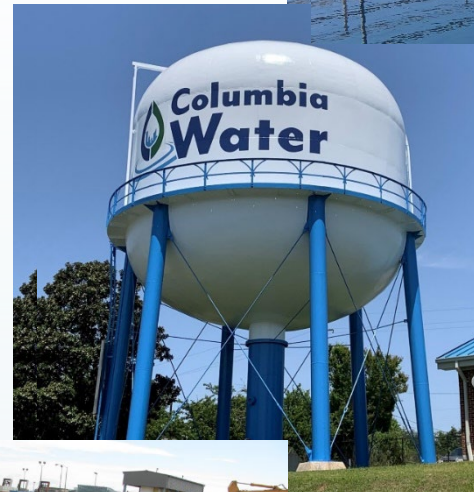
FY 2023/2024 APPROVED BUDGET

**WATER & SEWER
OPERATING FUND**

\$199,479,255

**CAPITAL IMPROVEMENT
PROGRAM**

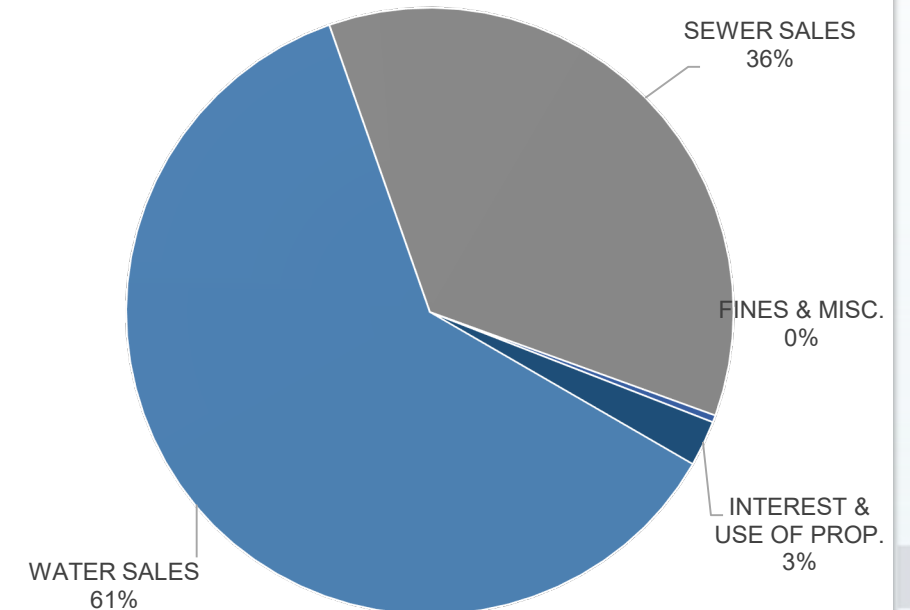
\$93,000,000



FY 2023/2024 Approved Budget Water & Sewer Fund - Revenues

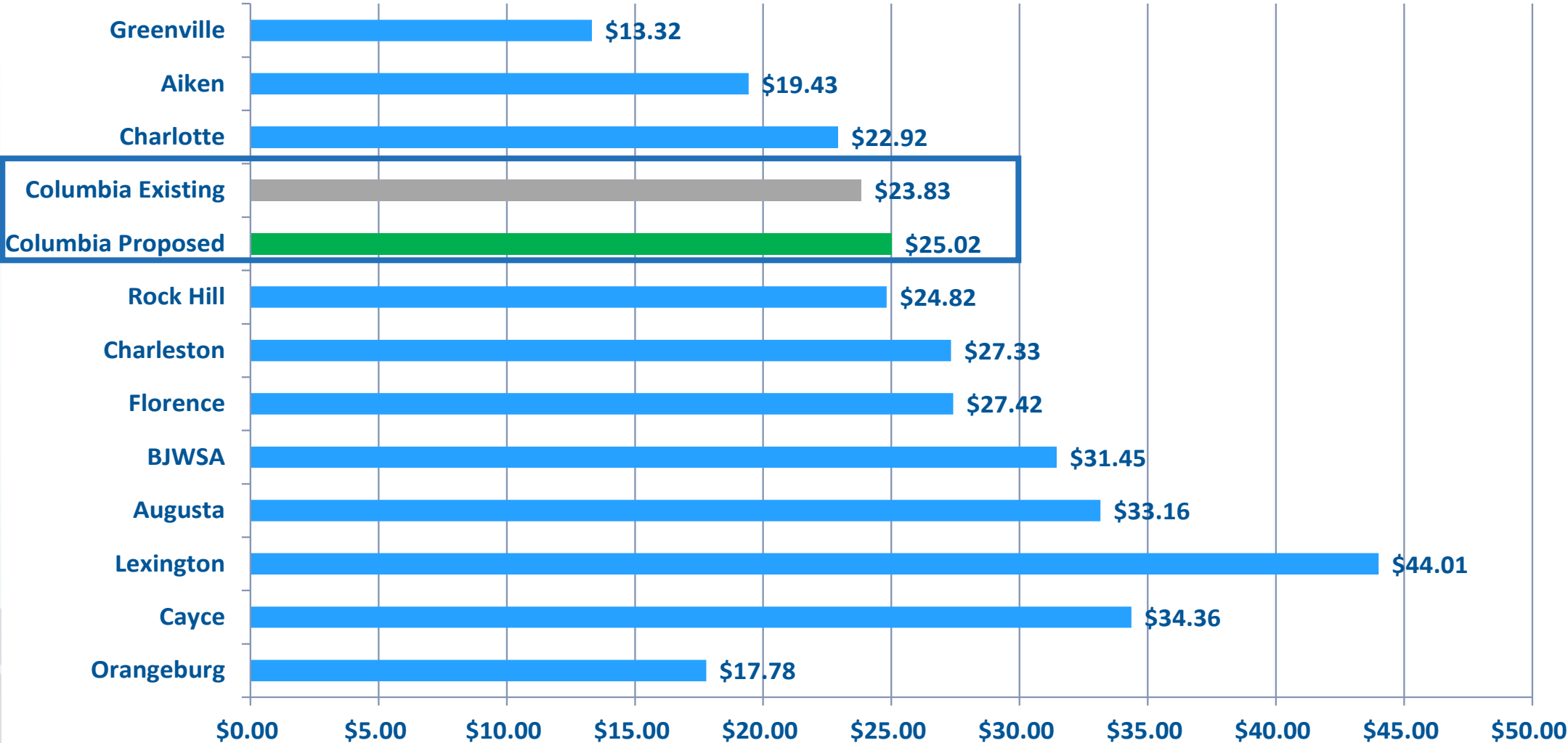
- **Total Approved Revenues \$199,479,255**
 - Increase of \$16,998,124; 9% increase current year budget
- Approved 5% rate adjustment to water and sewer rates
 - Projected to generate approximately \$8.8M in additional revenue
 - Revenues from rate increase contribute toward the funding toward the \$93M capital improvement program
- Other factors of the increase attributed to normal customer growth and projected consumption levels

FY 23/24 Water & Sewer Revenue



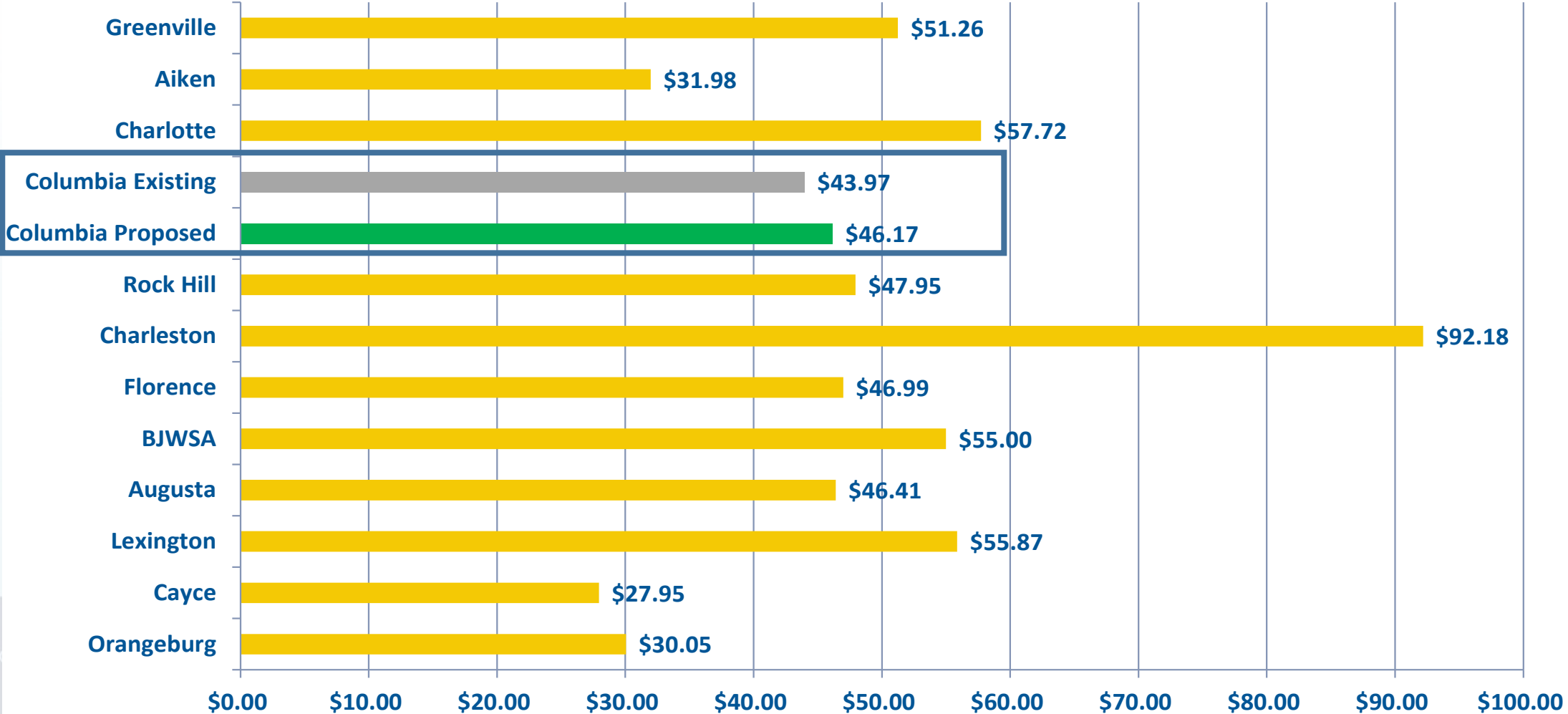
Utility Bill Comparisons – Water Residential

Water Monthly Residential Inside Bill (5,984 Gallons)



Utility Bill Comparisons – Wastewater Residential

Sewer Monthly Residential Inside Bill (5,984 Gallons)



FY 2024 Utility Bill Impacts – Residential

Water

Sewer

Total

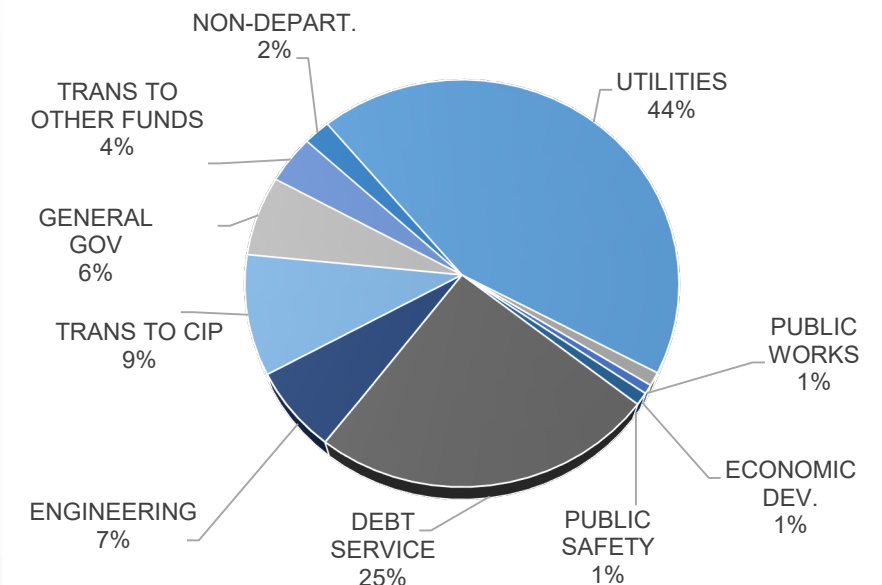
	Water			Sewer			Total			Bill Diff		
	Usage CF	Usage Gallons	Existing \$	Proposed \$	Bill Diff %	Existing \$	Proposed \$	Bill Diff %	Existing \$		Proposed \$	Bill Diff %
	0	0	\$ 8.53	\$ 8.96	5.00%	\$ 8.53	\$ 8.96	5.00%	\$ 17.06	\$ 17.91	5.00%	\$ 0.85
	100	748	\$ 8.53	\$ 8.96	5.00%	\$ 12.96	\$ 13.61	5.00%	\$ 21.49	\$ 22.56	5.00%	\$ 1.07
	200	1,496	\$ 8.53	\$ 8.96	5.00%	\$ 17.39	\$ 18.26	5.00%	\$ 25.92	\$ 27.22	5.00%	\$ 1.30
	300	2,244	\$ 8.53	\$ 8.96	5.00%	\$ 21.82	\$ 22.91	5.00%	\$ 30.35	\$ 31.87	5.00%	\$ 1.52
	400	2,992	\$ 11.59	\$ 12.17	5.00%	\$ 26.25	\$ 27.56	5.00%	\$ 37.84	\$ 39.73	5.00%	\$ 1.89
	500	3,740	\$ 14.65	\$ 15.38	5.00%	\$ 30.68	\$ 32.21	5.00%	\$ 45.33	\$ 47.60	5.00%	\$ 2.27
	600	4,488	\$ 17.71	\$ 18.60	5.00%	\$ 35.11	\$ 36.87	5.00%	\$ 52.82	\$ 55.46	5.00%	\$ 2.64
	700	5,236	\$ 20.77	\$ 21.81	5.00%	\$ 39.54	\$ 41.52	5.00%	\$ 60.31	\$ 63.33	5.00%	\$ 3.02
Avg. Use	800	5,984	\$ 23.83	\$ 25.02	5.00%	\$ 43.97	\$ 46.17	5.00%	\$ 67.80	\$ 71.19	5.00%	\$ 3.39
	900	6,732	\$ 26.89	\$ 28.23	5.00%	\$ 48.40	\$ 50.82	5.00%	\$ 75.29	\$ 79.05	5.00%	\$ 3.76
	1,000	7,480	\$ 29.95	\$ 31.45	5.00%	\$ 52.83	\$ 55.47	5.00%	\$ 82.78	\$ 86.92	5.00%	\$ 4.14
	1,100	8,228	\$ 33.01	\$ 34.66	5.00%	\$ 57.26	\$ 60.12	5.00%	\$ 90.27	\$ 94.78	5.00%	\$ 4.51
	1,200	8,976	\$ 36.07	\$ 37.87	5.00%	\$ 61.69	\$ 64.77	5.00%	\$ 97.76	\$ 102.65	5.00%	\$ 4.89
	1,300	9,724	\$ 39.13	\$ 41.09	5.00%	\$ 66.12	\$ 69.43	5.00%	\$ 105.25	\$ 110.51	5.00%	\$ 5.26
	1,400	10,472	\$ 42.19	\$ 44.30	5.00%	\$ 70.55	\$ 74.08	5.00%	\$ 112.74	\$ 118.38	5.00%	\$ 5.64
	1,500	11,220	\$ 45.25	\$ 47.51	5.00%	\$ 74.98	\$ 78.73	5.00%	\$ 120.23	\$ 126.24	5.00%	\$ 6.01
	1,600	11,968	\$ 48.31	\$ 50.73	5.00%	\$ 79.41	\$ 83.38	5.00%	\$ 127.72	\$ 134.11	5.00%	\$ 6.39
	1,700	12,716	\$ 51.37	\$ 53.94	5.00%	\$ 83.84	\$ 88.03	5.00%	\$ 135.21	\$ 141.97	5.00%	\$ 6.76
	1,800	13,464	\$ 54.43	\$ 57.15	5.00%	\$ 88.27	\$ 92.68	5.00%	\$ 142.70	\$ 149.84	5.00%	\$ 7.14
	1,900	14,212	\$ 57.49	\$ 60.36	5.00%	\$ 92.70	\$ 97.34	5.00%	\$ 150.19	\$ 157.70	5.00%	\$ 7.51
	2,000	14,960	\$ 60.55	\$ 63.58	5.00%	\$ 97.13	\$ 101.99	5.00%	\$ 157.68	\$ 165.56	5.00%	\$ 7.88



FY 2023/2024 Approved Budget Water & Sewer Fund - Expenditures

- Total Approved Budget \$199,479,255
 - Increase of \$16,998,124; 9% over the current year budget
- Department budgets total \$115,916,596
 - Net increase of \$11,489,257 or 11% over the current year budget
 - Increases attributed to operating costs associated with electricity usage at water and wastewater treatment plants, chemicals for water and wastewater treatment, non-capital maintenance projects, contractor services, and capital equipment purchases.
 - Operating budget priorities include
 - Efficient service delivery
 - Process improvement
 - Customer service

FY 23/24 WATER & SEWER APPROVED BUDGET
EXPENDITURES



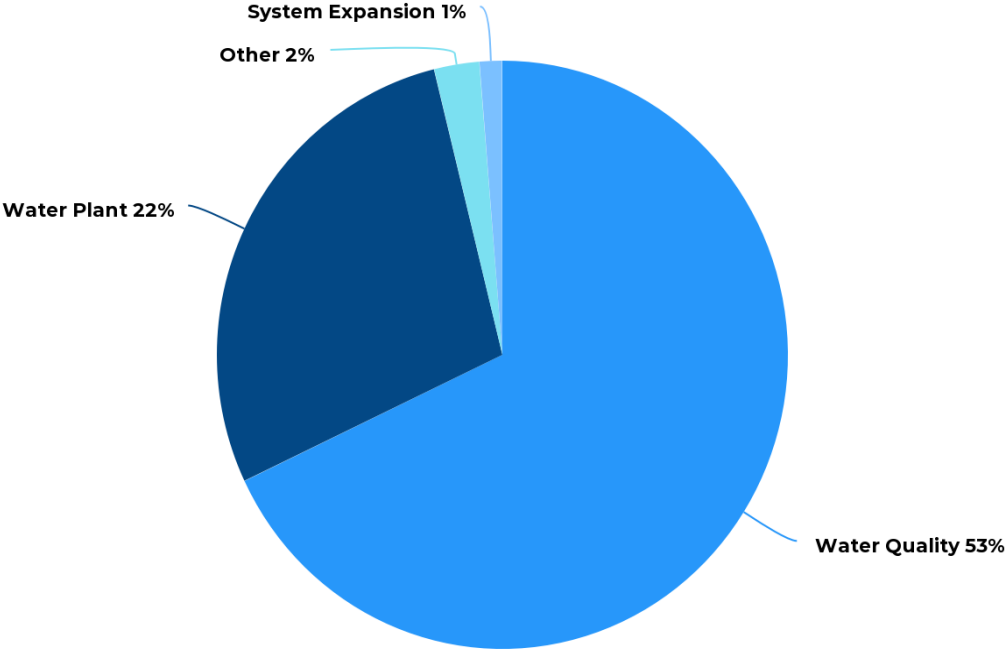
FY 2023/2024 Approved Budget: Water & Sewer Fund - Debt Service & Transfers Out

- **Debt Service \$49,524,658**
 - Increase of \$1,125,998; 2% over the current year
 - Debt service is based on payment schedule for the issuance of revenue bonds used to support the annual capital improvement program.
- **Transfers Out total \$26,698,280**
 - Net increase of \$3,558,600; 15% over the current year budget.
 - The majority of the increase is associated with the \$19,000,000 in cash budgeted toward the capital improvement program
 - Other transfers out include \$4,748,280 for General Fund cost allocation.

<u>EXPENDITURES</u>	<u>FY 22/23 BUDGET</u>	<u>FY 23/24 APPROVED</u>	<u>Difference</u>	<u>% Change</u>
UTILITIES	\$76,872,947	\$87,583,575	\$10,710,628	13.9%
PUBLIC WORKS	\$1,357,333	\$2,124,871	\$767,538	56.5%
ECONOMIC DEV.	\$1,267,347	\$1,445,656	\$178,309	14.1%
PUBLIC SAFETY	\$1,957,432	\$1,980,801	\$23,369	1.2%
DEBT SERVICE	\$48,398,660	\$49,524,658	\$1,125,998	2.3%
ENGINEERING	\$11,238,701	\$13,301,522	\$2,062,821	18.4%
TRANS TO CIP	\$16,000,000	\$19,000,000	\$3,000,000	18.8%
GENERAL GOV	\$13,000,926	\$12,761,108	(\$239,818)	-1.8%
TRANS TO OTHER FUNDS	\$7,139,680	\$7,698,280	\$558,600	7.8%
NON-DEPART.	\$5,248,105	\$4,058,784	(\$1,189,321)	-22.7%
	\$182,481,131	\$199,479,255	\$16,998,124	9.3%

FY 23/24 Drinking Water CIP

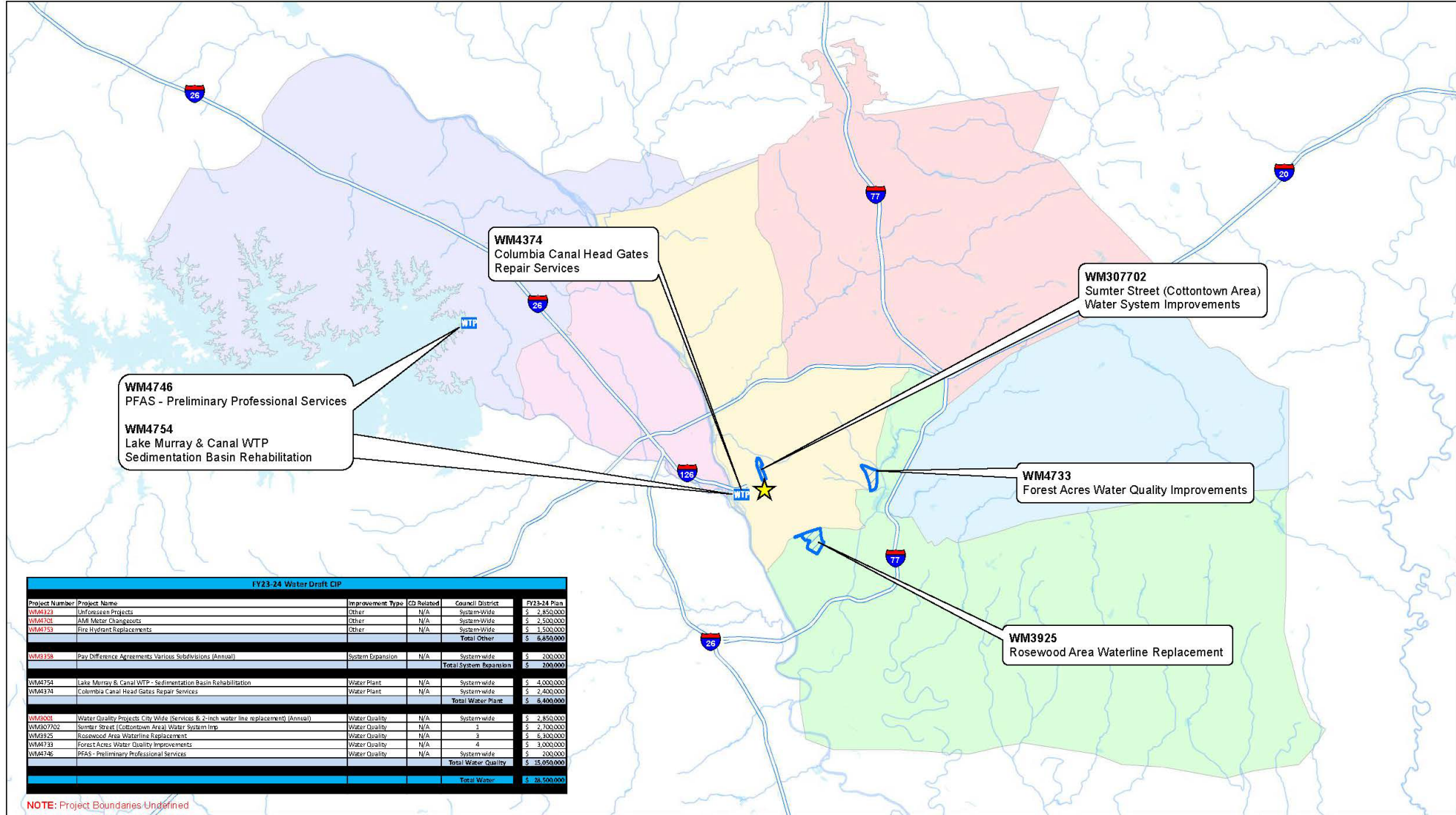
FY23/24 Water CIP



FY23-24 Water CIP			
Project Number	Project Name	Improvement Type	FY23-24 Plan
WM4323	Unforeseen Projects	Other	\$ 2,850,000
WM4701	AMI Meter Changeouts	Other	\$ 2,500,000
WMXXXX	Fire Hydrant Replacements	Other	\$ 1,500,000
			\$ 6,850,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	\$ 200,000
			\$ 200,000
WMXXXX	Lake Murray & Canal WTP - Sedimentation Basin Rehabilitation	Water Plant	\$ 4,000,000
WM4374	Columbia Canal Head Gates Repair Services	Water Plant	\$ 2,400,000
			\$ 6,400,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	\$ 2,850,000
WM307702	Sumter Street (Cottontown Area) Water System Imp	Water Quality	\$ 2,700,000
WM3925	Rosewood Area Waterline Replacement	Water Quality	\$ 6,300,000
WM4733	Forest Acres Water Quality Improvements	Water Quality	\$ 3,000,000
WM4746	PFAS - Preliminary Professional Services	Water Quality	\$ 200,000
			\$ 15,050,000
			\$ 28,500,000



FY 23/24 Water CIP



FY23-24 Water Draft CIP					
Project Number	Project Name	Improvement Type	CD Related	Council District	FY23-24 Plan
WM4323	Unforeseen Projects	Other	N/A	System-Wide	\$ 2,850,000
WM4701	AMI Meter Changeouts	Other	N/A	System-Wide	\$ 2,500,000
WM4753	Fire Hydrant Replacements	Other	N/A	System-Wide	\$ 1,500,000
				Total Other	\$ 6,850,000
WM4358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	N/A	System-wide	\$ 200,000
				Total System Expansion	\$ 200,000
WM4754	Lake Murray & Canal WTP - Sedimentation Basin Rehabilitation	Water Plant	N/A	System-wide	\$ 4,000,000
WM4374	Columbia Canal Head Gates Repair Services	Water Plant	N/A	System-wide	\$ 2,400,000
				Total Water Plant	\$ 6,400,000
WM4003	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	N/A	System-wide	\$ 2,850,000
WM307702	Sumter Street (Cottontown Area) Water System Imp	Water Quality	N/A	3	\$ 2,700,000
WM3925	Rosewood Area Waterline Replacements	Water Quality	N/A	3	\$ 4,200,000
WM4733	Forest Acres Water Quality Improvements	Water Quality	N/A	4	\$ 3,000,000
WM4746	PFAS - Preliminary Professional Services	Water Quality	N/A	System-wide	\$ 200,000
				Total Water Quality	\$ 15,050,000
				Total Water	\$ 28,500,000

NOTE: Project Boundaries Undefined



- Treatment Plant
- City Hall
- Water CIPs
- Water District 1
- Water District 2
- Water District 3
- Water District 4
- Water District 5
- Fort Jackson

FY 23/24 BUDGET

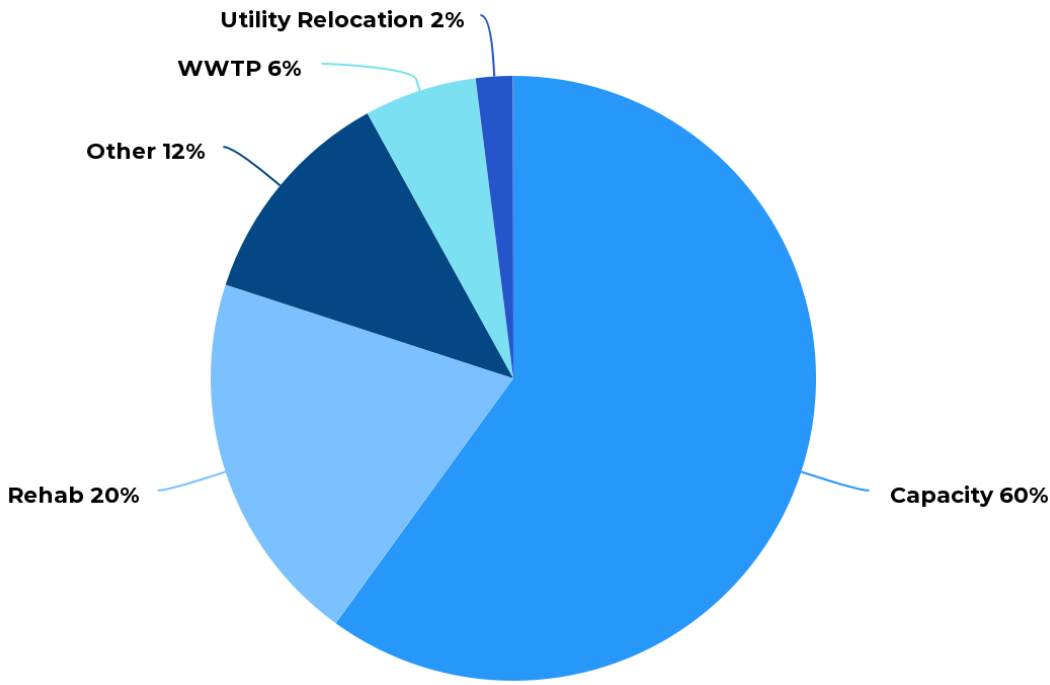


City of Columbia
Water CIP Projects
FY23-24

Prepared For: Columbia Water

FY 23/24 Wastewater CIP

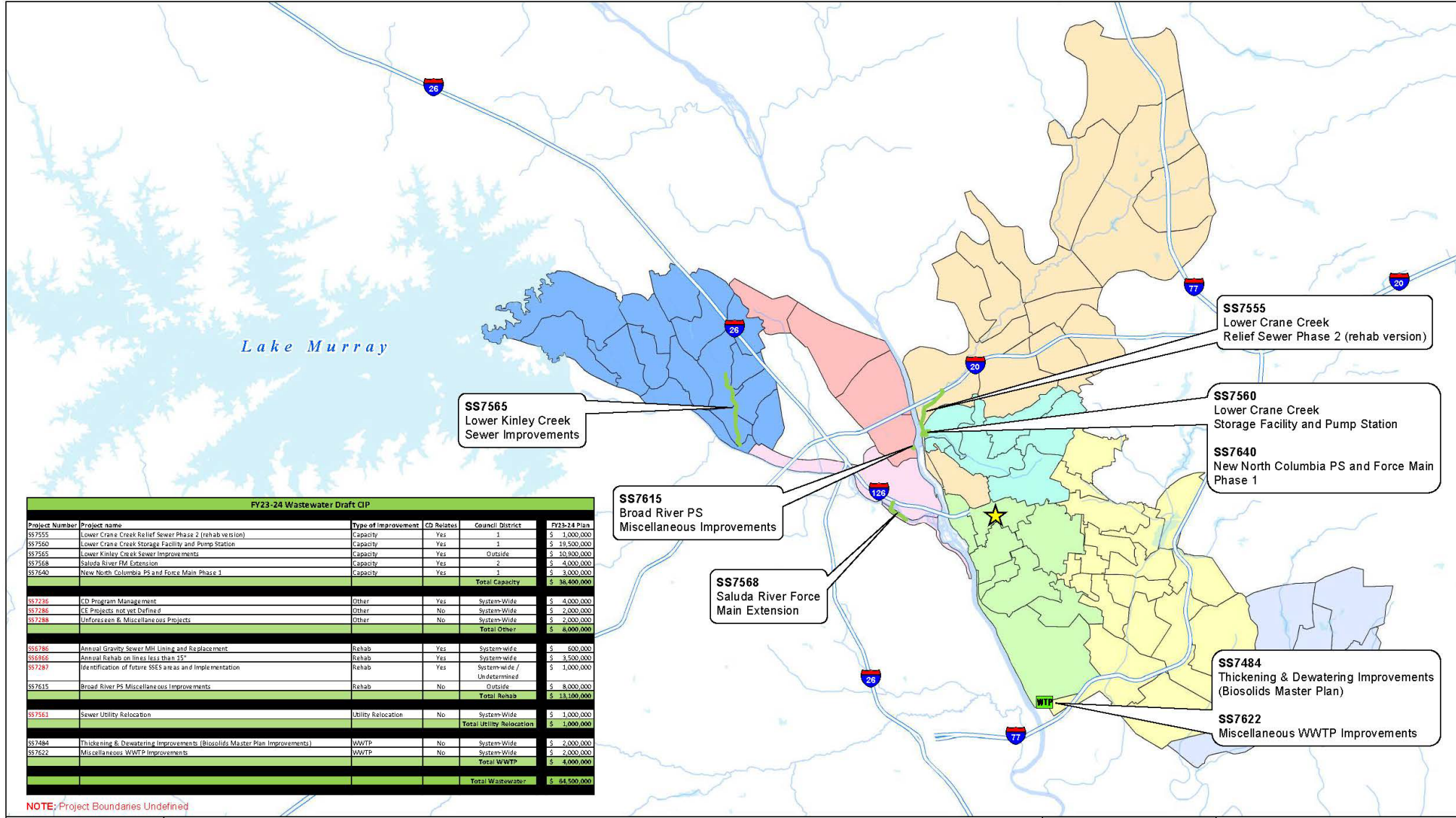
FY 23/24 Wastewater CIP



FY23-24 Wastewater CIP			
Project Number	Project Name	Improvement Type	FY23-24 Plan
SS7555	Lower Crane Creek Relief Sewer Phase 2 (rehab version)	Capacity	\$ 1,000,000
SS7560	Lower Crane Creek Storage Facility and Pump Station	Capacity	\$ 19,500,000
SS7565	Lower Kinley Creek Sewer Improvements	Capacity	\$ 10,900,000
SS7568	Saluda River FM Extension	Capacity	\$ 4,000,000
SSxxxx	New North Columbia PS and Force Main Phase 1	Capacity	\$ 3,000,000
			\$ 38,400,000
SS7236	CD Program Management	Other	\$ 4,000,000
SS7286	CE Projects not yet Defined	Other	\$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 2,000,000
			\$ 8,000,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 600,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 3,500,000
SS7287	Identification of future SSES areas and Implementation	Rehab	\$ 1,000,000
SS7615	Broad River PS Miscellaneous Improvements	Rehab	\$ 8,000,000
			\$ 13,100,000
SS7561	Sewer Utility Relocation	Utility Relocation	\$ 1,000,000
			\$ 1,000,000
SS7484	Thickening & Dewatering Improvements (Biosolids Master Plan Improvements)	WWTP	\$ 2,000,000
SS7622	Miscellaneous WWTP Improvements	WWTP	\$ 2,000,000
			\$ 4,000,000
			\$ 64,500,000



FY 23/24 Wastewater CIP



FY23-24 Wastewater Draft CIP					
Project Number	Project name	Type of Improvement	CD Relates	Council District	FY23-24 Plan
SS7555	Lower Crane Creek Relief Sewer Phase 2 (rehab version)	Capacity	Yes	1	\$ 3,000,000
SS7560	Lower Crane Creek Storage Facility and Pump Station	Capacity	Yes	1	\$ 19,500,000
SS7565	Lower Kinley Creek Sewer Improvements	Capacity	Yes	Outside	\$ 10,800,000
SS7568	Saluda River FM Extension	Capacity	Yes	2	\$ 4,000,000
SS7640	New North Columbia PS and Force Main Phase 1	Capacity	Yes	1	\$ 3,000,000
Total Capacity					\$ 36,400,000
SS7235	CD Program Management	Other	Yes	System-Wide	\$ 4,000,000
SS7286	ICE Projects not yet Defined	Other	No	System-Wide	\$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	No	System-Wide	\$ 2,000,000
Total Other					\$ 8,000,000
SS7785	Annual Gravity Sewer Mill Lining and Replace	Rehab	Yes	System-wide	\$ 600,000
SS6856	Annual Rehab on lines less than 15"	Rehab	Yes	System-wide	\$ 3,500,000
SS7287	Identification of future SSES areas and implementation	Rehab	Yes	System-wide / Undetermined	\$ 3,000,000
SS7615	Broad River PS Miscellaneous Improvements	Rehab	No	Outside	\$ 8,000,000
Total Rehab					\$ 13,100,000
SS7561	Sewer Utility Relocation	Utility Relocation	No	System-Wide	\$ 1,000,000
Total Utility Relocation					\$ 1,000,000
SS7484	Thickening & Dewatering Improvements (Biosolids Master Plan Improvements)	WWTP	No	System-Wide	\$ 2,000,000
SS7622	Miscellaneous WWTP Improvements	WWTP	No	System-Wide	\$ 2,000,000
Total WWTP					\$ 4,000,000
Total Wastewater					\$ 64,500,000

NOTE: Project Boundaries Undefined

WTP Metro WWTP

City Hall

Wastewater CIPs

Sewer Basin Boundaries

Broad River

Gills Creek

Rocky Branch

Smith Branch

Saluda River

West Columbia

1 inch = 2 miles

0 1.5 3 Miles

City of Columbia
Wastewater CIP Projects
FY23-24

Prepared For: Columbia Water

FY 2023/2024 APPROVED BUDGET

STORMWATER OPERATING BUDGET

\$18,256,762

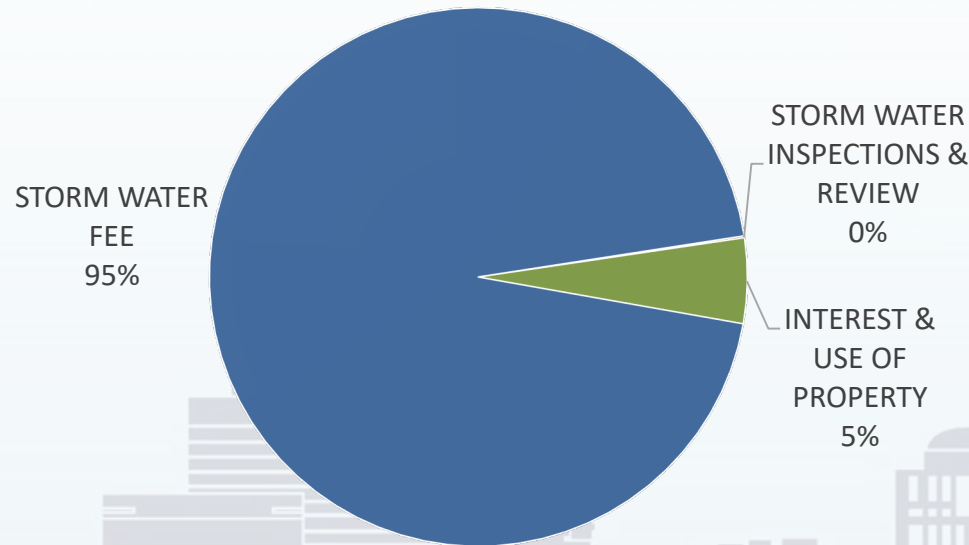
CAPITAL IMPROVEMENT PROGRAM

\$13,100,000



FY 2023/2024 Approved Budget: Stormwater Fund - Revenues

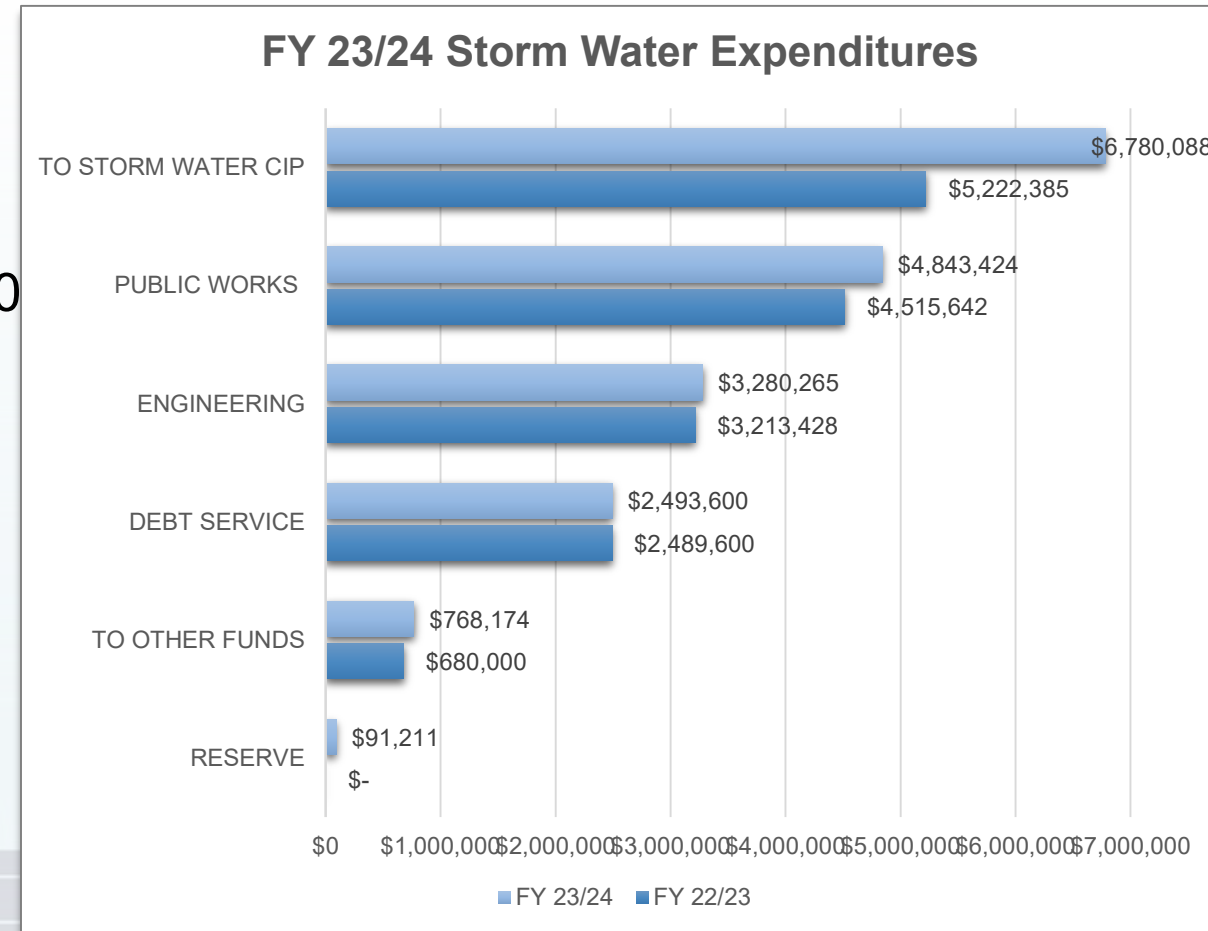
Storm Water - Revenues



- Total Budget \$18,256,762
 - Increase of \$2,135,707; 13% over current year budget
- No Rate Increase
- Increase is associated with revenue projection based on prior year actual collections.
- Stormwater fees make up majority of revenue for Stormwater fund

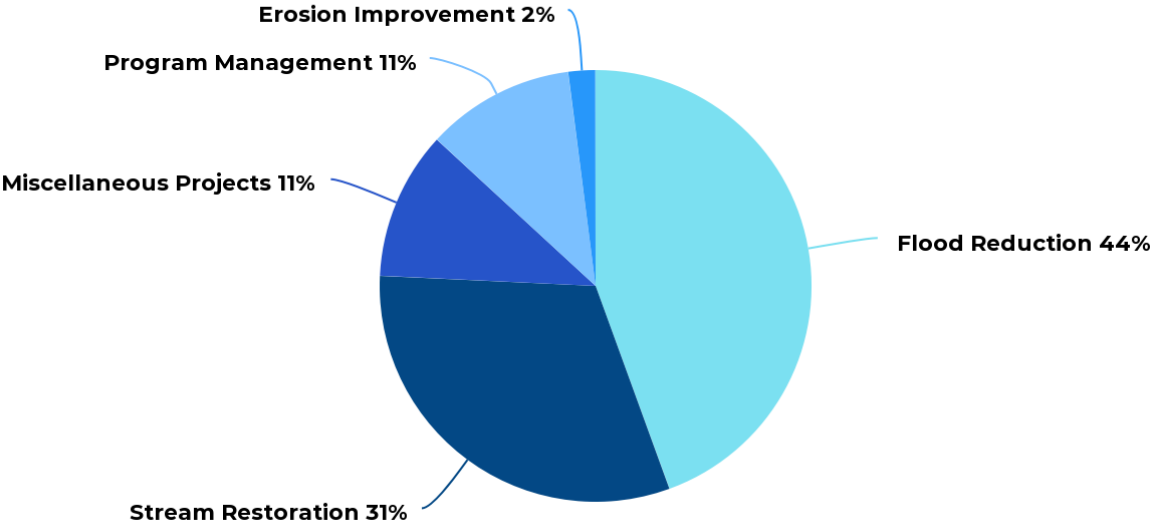
FY 2022/2023 Approved Budget: Stormwater Fund - Expenditures

- Total Budget \$18,256,762
 - Increase of \$2,135,707; 13% over current year budget
 - No rate adjustments in the approved budget
- Operating Department Budgets' Total \$8,214,900
 - Increase of \$485,830; 6% over current year budget
- Debt service \$2,493,600
- Transfers Out total \$7,548,262
 - Increase of \$1,645,877; 28% over the current year budget
 - Increase primarily due to increase in transfer to Capital Improvement Program



FY 23/24 Stormwater CIP

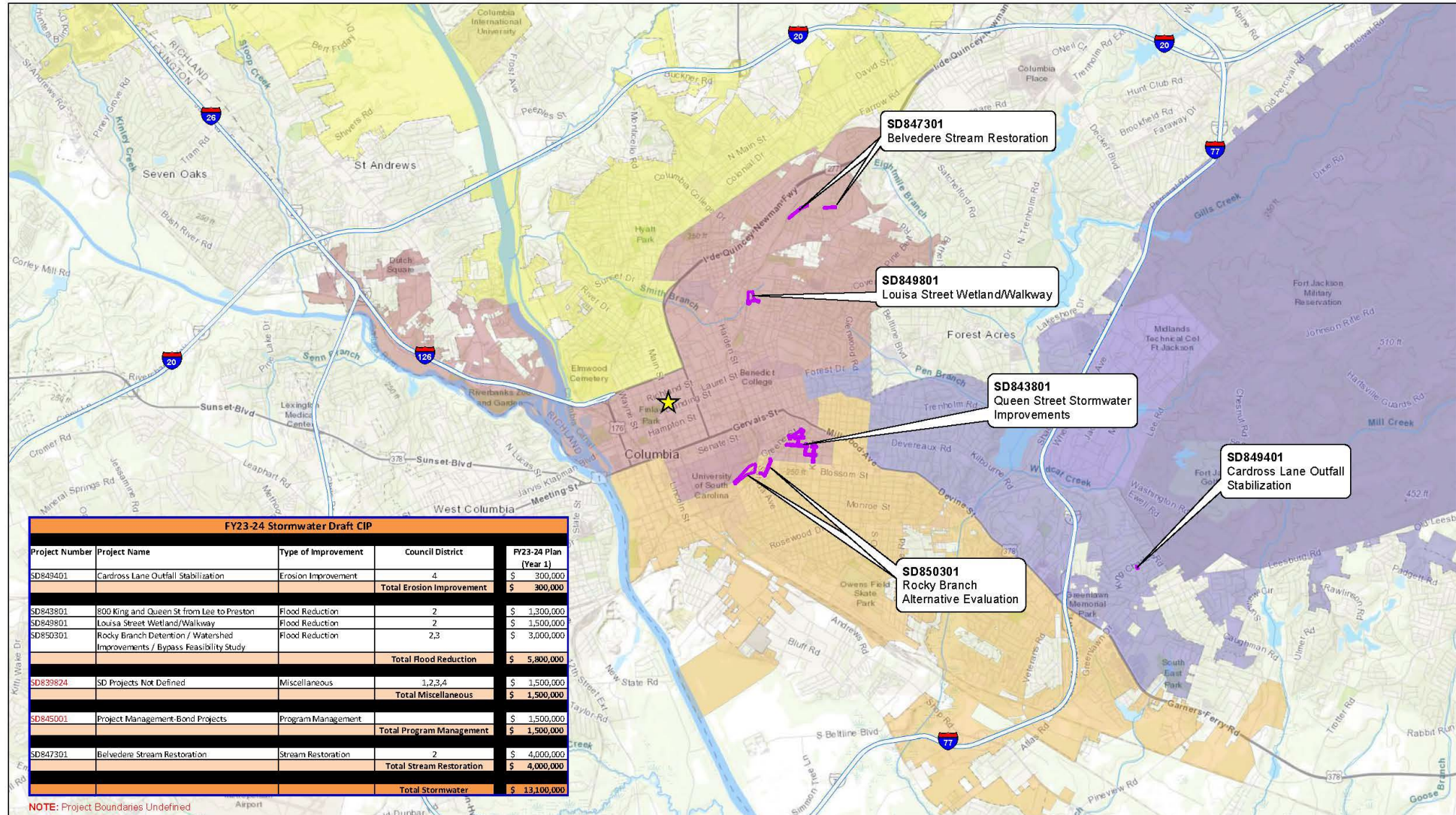
FY 23/24 Stormwater CIP



FY23-24 Stormwater CIP			
Project Number	Project Name	Type of Improvement	FY23-24 Plan
SD849401	Cardross Lane Outfall Stabilization	Erosion Improvement	\$ 300,000
		Total Erosion Improvement	\$ 300,000
SD843801	800 King and Queen St from Lee to Preston	Flood Reduction	\$ 1,300,000
SD849801	Louisa Street Wetland/Walkway	Flood Reduction	\$ 1,500,000
SD850301	Rocky Branch Detention / Watershed Improvements / Bypass Feasibility Study	Flood Reduction	\$ 3,000,000
		Total Flood Reduction	\$ 5,800,000
SD839824	SD Projects Not Defined	Miscellaneous	\$ 1,500,000
		Total Miscellaneous	\$ 1,500,000
SD845001	Project Management-Bond Projects	Program Management	\$ 1,500,000
		Total Program Management	\$ 1,500,000
SD847301	Belvedere Stream Restoration	Stream Restoration	\$ 4,000,000
		Total Stream Restoration	\$ 4,000,000
		Total Stormwater	\$ 13,100,000



FY 23/24 Stormwater CIP



FY23-24 Stormwater Draft CIP				
Project Number	Project Name	Type of Improvement	Council District	FY23-24 Plan (Year 1)
SD849401	Cardross Lane Outfall Stabilization	Erosion Improvement	4	\$ 300,000
			Total Erosion Improvement	\$ 300,000
SD843801	800 King and Queen St from Lee to Preston	Flood Reduction	2	\$ 1,300,000
SD849801	Louisa Street Wetland/Walkway	Flood Reduction	2	\$ 1,500,000
SD850301	Rocky Branch Detention / Watershed Improvements / Bypass Feasibility Study	Flood Reduction	2,3	\$ 3,000,000
			Total Flood Reduction	\$ 5,800,000
SD839824	SD Projects Not Defined	Miscellaneous	1,2,3,4	\$ 1,500,000
			Total Miscellaneous	\$ 1,500,000
SD845001	Project Management-Bond Projects	Program Management		\$ 1,500,000
			Total Program Management	\$ 1,500,000
SD847301	Belvedere Stream Restoration	Stream Restoration	2	\$ 4,000,000
			Total Stream Restoration	\$ 4,000,000
			Total Stormwater	\$ 13,100,000

NOTE: Project Boundaries Undefined



We Are Columbia



Stormwater CIPs



City Hall

Council District

District 1

District 2

District 3

District 4



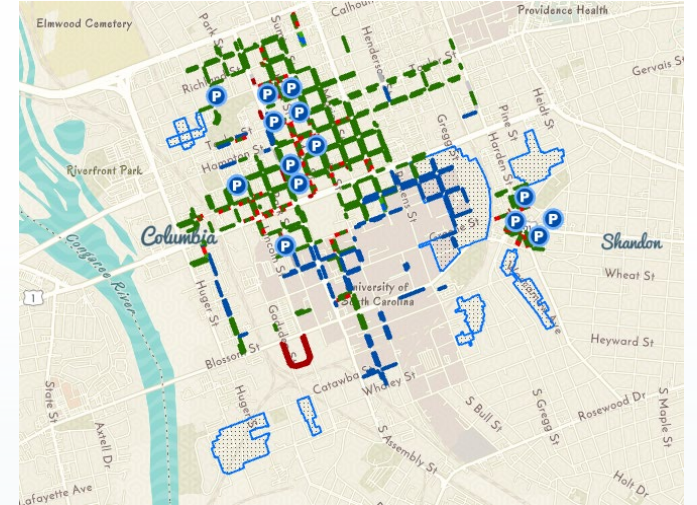
1 inch = 1 miles



City of Columbia
Stormwater CIP Projects
FY23-24

Prepared For: Columbia Water

FY 2023/2024 APPROVED BUDGET



PARKING FUND

\$11,457,300



CAPITAL IMPROVEMENT PROGRAM

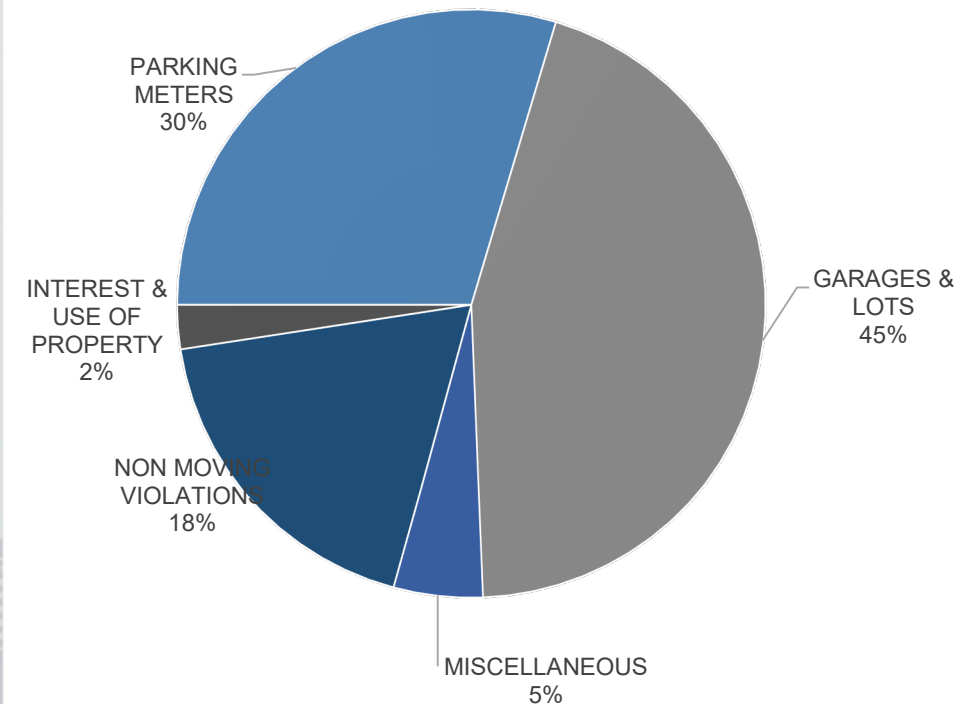
\$1,900,568



FY 2023/2024 Approved Budget Parking Fund Revenues & Transfers In

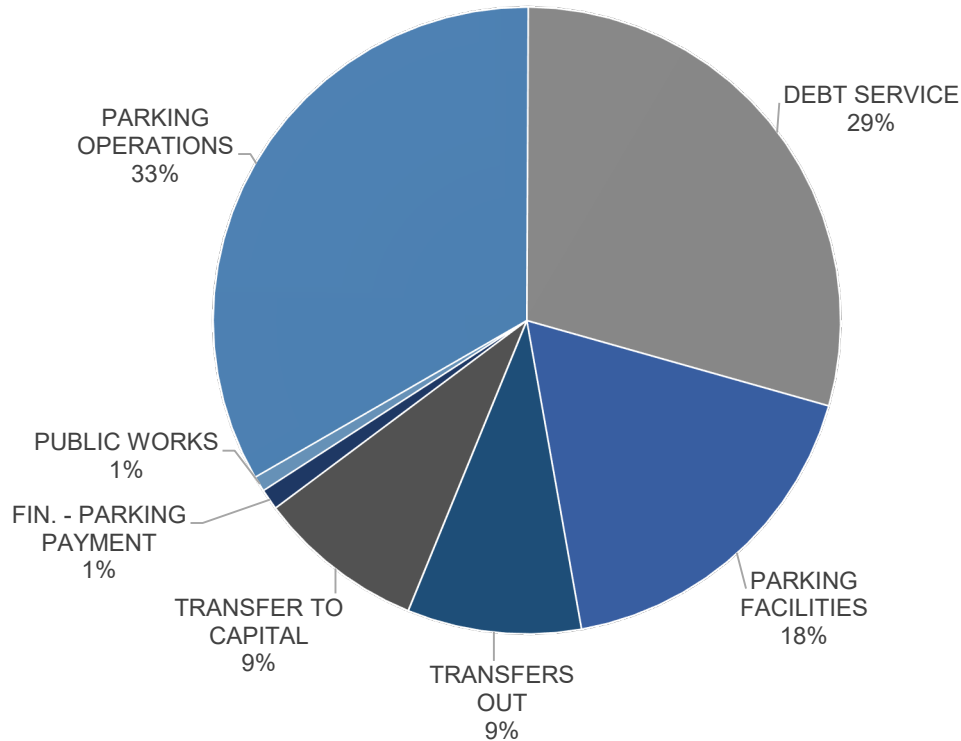
- Parking Revenues & Transfers In Total \$11,457,300
 - Revenues total \$10,204,800
 - Transfers In total \$1,252,500
 - Net increase of \$1,218,598; 12% over current year budget
- Parking revenue collections are tracking at pre-pandemic levels as business and event traffic resumes to normal levels
- Parking decks and lots projected revenues reflect an increase of \$922,826;
 - increased activity and full year operations of 2 new decks – Sabal and Freed.
- Special Event parking continues to be on the rise as events bring people to our beautiful city
- Interest adds \$252,500 to the revenues
- Use of fund balance in the amount of \$1,000,000 to fund the Parking Capital Improvement Program

FY 22/23 Parking Revenues



FY 2023/2024 Approved Budget Parking Fund – Expenditures & Transfers Out

FY 23/24 PARKING EXPENDITURES



- Parking Fund Total Budget \$11,457,300
 - Increase of \$1,218,598; 12% over current year budget
- Department Budgets total \$5,550,489
 - Net increase of \$313,801; 6% over current year budget
- 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
 - Residential parking districts
- Capital improvement funding of \$1,900,568
- Debt service of \$3,064,243
 - Based on existing debt service schedule
- Includes transfer to General Fund of \$500,000
 - No change from prior years

FY 2023/2024 Approved Budget

Parking Fund – Ongoing Focus Areas

- Effective and innovative tools aimed at improving operations and customer service in progress.
- Parking Study of system complete and review of recommendations underway.

FY 23/24 Parking System CIP

- Investments are to address urgent capital needs of our parking facilities
- All City parking decks serve hotels, convention centers, and special events in addition to daily visitors

Project Locations	FY 23/24 Parking CIP
Arsenal Hill	\$200,000
Lady	\$221,022
Sumter St	\$475,100
Taylor St	\$559,888
Washington St	\$444,557
Total	\$1,900,568



8/2023



38

FY 2023/2024 APPROVED BUDGET SPECIAL REVENUE

- **Hospitality Tax**
\$14,740,024
- **Accommodations Tax**
\$5,093,207
- Tourism Development Fee**
\$4,020,00
- **Liquor Permit Rebate Fee**
\$2,150,000



FY 2023/2024 Approved Budget Hospitality Tax

- Total Approved Budget \$14,740,024
 - Revenues total \$13,489,068
 - Collections have improved over last year and are back to normal levels
 - Use of Fund Balance \$1,250,956
 - Reduction from current year use of fund balance

FY 2023/2024 Approved Budget Hospitality Tax

- Expenditures
 - Allocation to Hospitality Tax Committee \$3,268,000
 - Allocations for Line Item Agencies: \$2,680,000
 - Transfer to General Fund \$4,000,000
 - Debt service of \$2,533,493
 - Based on existing debt service schedule
 - Approved Budget includes funding toward City Council initiatives:
 - Public Art initiatives in neighborhoods: \$100,000
 - City Marketing and Promotion: \$385,000
 - City Center Partnership: \$100,000
 - Parks and Recreations and River Alliance: \$106,000

FY 2023/2024 Approved Budget Accommodations Tax Revenues

- Total Approved Budget \$5,093,207
 - Projected Revenues total \$2,950,000; increase of \$290,000, 11% over current year budget
 - Net increase of \$2,433,207 due to use of \$2,143,207 in fund balance brought forward as reserve for future allocation
- Expenditures & Transfers Out
 - \$25,000 to General Fund per State Law Mandate
 - 5% General Purpose available allocation of \$253,410
 - Funding toward Public Restroom Facilities; \$230,000
 - Debt service of \$873,000 toward the Finlay Park Rehabilitation Project
 - Accommodation Tax available for allocation \$3,711,797
 - 65% Required to be funded toward tourism related expenses and 30% toward marketing and promotion of tourism

FY 2023/2024 Approved Budget Tourism Development Fee

- Total Approved Budget \$4,020,000
 - 3% fee to be imposed on hotels, motels, and other accommodations in the City
 - Dedicated to the objective of increasing the attraction of and improving the services provided to tourists
- Expenditures & Transfers Out
 - Debt service of \$1,000,000 (Finlay Park Revitalization & Construction Project)
 - Other intended use is for City of Columbia Marketing and Promotion initiative
 - *Total Budget is \$700,000 split between Hospitality Tax and Tourism Development Fee*

FY 2023/2024 Approved Budget

Liquor Permit Rebate

- Projected amount \$2,150,000
 - Revenues projected at \$350,000
 - Use of fund balance in the amount of \$1,800,000 applied toward Owens Field Capital Improvement Project
 - Primary use is for capital improvements to tourism related facilities and historic properties
 - City has used these funds largely for capital projects associated with the City's historic properties managed by Historic Columbia Foundation

FY 2023/2024 Budget Special Revenue Funded Capital Projects

FY 23-24 SPECIAL REVENUE FUNDED PROJECTS	BUDGET	FUNDING SOURCE
Park Improvements		
- Owens Field site improvements & park enhancements	\$1,800,000	FY 23/24 Liquor Permit Rebate
- Hampton Park playground equipment	\$150,000	FY 23/24 Hospitality Tax
- Greenview Park & Columbia Tennis Center	\$634,176	FY 23/24 Hospitality Tax
- Melrose Park	\$275,000	FY 23/24 Hospitality Tax
Bollards – protective barriers	\$1,000,000	FY 23/24 Hospitality Tax
Total All Funds	\$3,859,176	



Approved Ordinance Changes

- Parks & Recreation Fees
- Special Event Fees
- Fire Hydrant Fees
- Police False Alarm Fines

Parks & Recreation

Approved User Fee Adjustments

- Ordinance changes reflect updates to adding new parks to existing schedules and updating park names where appropriate
- New – fee to reserve picnic shelter at Earlewood and Page Ellington due to high volume and demand
 - Currently first come, first served
 - Other shelters will remain no charge
 - Approved Rate of \$40 per 4 hour block between 9:00 am to 6:00 p.m.
- Updating support fee staff hourly rates
- Summer Camp – *effective 2024 Camp Season*

Camp	Current	New User Fee
Summer day camp	\$55/week	\$85/week
Cultural arts summer camp	\$95/week	No change
Cultural arts 4 day camp	\$65/for the 4 days	No change
Cultural arts specialty camp	\$40 minimum - \$80 maximum	No change
Sports camp	\$55/week	\$85/week
Double Dutch camp	\$55/week	\$85/week
Outdoor/environmental camp	\$125/week	No change
After school	\$30/week	\$40/week
Whitewater Kids Club Camp	\$100/week	No change

- For more information, please visit : <http://columbiacitysc.ig2.com/Citizens/LegalNotice.aspx>

City of Columbia Special Event Approved Fees

FY 23/24 APPROVED SPECIAL EVENT FEES

- Why charge fees for special events?
 - Most City services are offered at no cost to the event promoter (the City incurs all the cost)
 - Special Events are generally requested by external organizations or individuals and are services that are above the normal course of City services
 - Many cities in South Carolina charge fees for Special Events for use of city/town equipment and employee time
 - User fees support the use of charges and fees as a method of financing government provided goods and services
 - Fees are to help offset the cost of the service

Special Events – Columbia Police Department

2022

- 321 Special Events
- 15,000+ man hours
- 389 Special Events requesting 1 time Alcohol Beverage Permit

2023 Year to Date

- 77 Special Events
- 3,300+ man hours
- 126 Special Events requesting 1 time Alcohol Beverage Permit

Event Types*

- Block Parties
- Concerts
- College/University Events
- Festivals
- Walk/Run Races
- Neighborhood Association Meetings/Events
- Non-Profit Events
- Parades
- Private/Public Gatherings
- Protests
- Religious Event
- Road Closures

**Events with partial or no fees.*

Overview of City Support

- City Departments provide a variety of services for special events.
- These events are provided on a yearly, monthly, weekly, or as needed.
- Many services are provided at no cost to the host organization.
- Special Events utilize public services for specific purposes and often for a specific group.
- The goal is to assist event organizers in planning safe and fun events that have a minimal negative impact on the community and public resources.

Existing City of Columbia Types of Services

Services Currently Charged

- Rental of City Park facilities
- Police services
- Parade permit
- Fire prevention and Fire Marshal

Types Services Not Currently Charged

- Delivery and pick up of barricades
- Delivery and pick up of roll carts
 - Street Sweeping
 - Traffic control/management
- Services include the use of City equipment and staff time

Special Event Permit Processing Fees

Effective January 1, 2024

Event Type	Application Deadline	Permit Fee
Major Festival or Event May include: Outdoor entertainment, sale of food/beverages, service of alcohol, and/or generate revenue Expected attendance greater than 1,000	90 days prior to the event	\$100.00
Festival or Event May include: Outdoor entertainment, sale of food/beverages, service of alcohol, and/or generate revenue Expected attendance less than 1,000		
Parade, Procession, March, Road Race, Bicycle Race Includes the restriction or closure of roadway		
Private or Public Gathering May include: Sale or service of food/beverages, outdoor entertainment, and /or the service of alcohol	60 days prior to the event	\$50.00
Neighborhood Gatherings, Block Party or Walk Includes the restriction of sidewalk or residential street	30 days prior to the event	\$25.00
Road Closure Request – City Center: Area bound by Elmwood Ave to Blossom St and Pickens St to Huger St Includes closure for crane operations, road work, etc.		
Full Road Closure	15 days prior to event	\$1,000 per day [^]
Lane Closure	15 days prior to event	\$500 per day [^]
Road Closure Request –anywhere other than City Center and neighborhood/residential areas: Includes closure for crane operations, road work, etc.		
Full Road Closure	15 days prior to event	\$500 per day [^]
Lane Closure	15 days prior to event	\$250 per day [^]
Road Closure Request – Neighborhood & Residential areas Areas designated as residential base zoning districts by the Unified Development Ordinance in Chapter 17 of City of Columbia Ordinances: Includes closure for crane operations, road work, etc.		
Full Road Closure	15 days prior to event	\$50 per day [^]



Special Event Fees - City Services

Effective January 1, 2024

Service	Rate	Additional Information
Public Works Roll Carts	\$20.00 per cart	Delivery and pick up from site Includes disposal after pick up.
Public Works Employee Onsite to Service Roll Carts	\$32.00 an hour per employee	Will handle the emptying of roll carts during event.
Public Works Barricades	\$10.00 per barricade for first 50 barricades \$7.50 per barricade for 51+ barricades	Includes delivery and pick up from event. Number of barricades needed will be determined between CPD and the event coordinator to ensure public safety.
Public Works Street Sweeping	\$50.00 per hour	Arranged as needed and/or requested
Public Works Blower Operator	\$20.00 per hour per employee	Arranged as needed and/or requested
Public Works Traffic Electrician	\$60.00 per hour per employee	Arranged as needed and/or requested
Electricity Box Hookup	\$20.00 per box	As needed and/or requested
Water Tap Hookup	\$10.00 per tap	As needed and/or requested
Administration Fee	12% of total invoice	12% of total invoice for Administrative Fee



Fire Hydrant Fees – Approved

Columbia City Code Sec. 23-146. - Fire hydrant, fire protection and sprinkler system charges.

a) Fire hydrant charges added to water bills for out-of-city customers shall be:

	Current Rate	Approved
(1) Residential, single unit	\$10.00	\$11.00
(2) Residential, multi-unit (served by one meter):		
a. First unit	\$10.00	\$11.00
b. Each additional unit	\$ 7.50	\$8.25
(3) Small business	\$12.50	\$13.75
(4) Commercial	\$22.50	\$24.75
(5) Heavy commercial or light industry	\$42.50	\$46.75
(6) Industry	\$55.00	\$60.50

Adjustment to Fire Hydrant Fee of 10% generates an estimated \$1,500,000

Police False Alarm

- Approved Changes for the False Security Alarm User Fee (*City Ordinance 10-2*)

- Current Fee:**

- No Fee for the 1st and 2nd Occurrence
- 3rd Occurrence \$25.00
- 4th or more Occurrence \$100.00

- Approved Fee:**

- no fee for the 1st and 2nd occurrence
- 3-7th * \$100.00
- 8-9th \$250.00
- 10th and up \$500.00

	2022
Calls for Service (Police) Total	165,435
Total Alarm Calls (Police Only)	4,768
False Alarms (Police Only) Total	4,490
False Alarms as percentage of Total Calls	3%
False Alarms as percentage of Alarm Calls	94%
Days in a Year	365
Average False Alarms per Day	12.30



We Are Columbia

Diolch Kiitos Sheun umesc Kasih Mamnoon Todah
Shnorhakalutun Shokriya Ngiyabonga Dzekuje Shokrun Spaas Mul Ači
Gamsahapnida Te°ekür Dekuju/Dekujeme Hvala Cam Dzekuje Shokrun Mul Ači
Dank Gamsahapnida Takk Kop Selamat Merci Gra or al Xie
Dakujem Daw Waad Dhanyavaadaalu Krap Dhanyavad Khopjai Dankie Dhanyavaad Graze Faleminderit
Krap Dhanyavaadaalu Kop Selamat Merci Gra or al Xie Dhanyavad Khopjai Dankie Dhanyavaad Graze Faleminderit
Tack Grazzi raibh Gracias Nandree Blagodariya Gomapsupnida Euxaristo Kun Shukriya Or Dhonnobaad Arigatou
Grazzi raibh Gracias Nandree Blagodariya Gomapsupnida Euxaristo Kun Shukriya Or Dhonnobaad Arigatou
Fyrir Terima danke Dank Enkosi dank Hain Dhan daa



ORIGINAL
STAMPED IN RED

ORDINANCE NO.: 2023-063

*To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina,
for the Fiscal Year ending June 30, 2024*

BE IT ORDAINED by the Mayor and Council this 20th day of June, 2023 as follows:

Section 1. That a tax to cover the period from the first day of July 2023, to the thirtieth day of June 2024, 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 (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, 2024, which aggregate payments are approximately equal to \$67,812.50 (the "FY 2024 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 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 2024 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 2024 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 _____

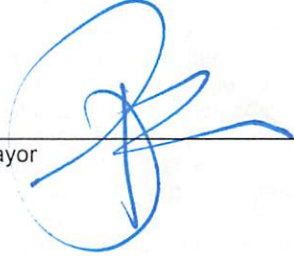
Approved by:


City Manager

Approved as to form:


City Attorney

Introduced: 6/6/2023
Final Reading: 6/20/2023


Mayor

ATTEST:

City Clerk



FY 2023-2024 APPROVED OPERATING BUDGET SUMMARY BY FUND

- General Fund
- Water & Sewer Fund
- Storm Water Fund
- Parking Fund
- Hospitality Tax Fund revised 6/13/23
- Accommodations (State) Tax Fund revised 6/13/23
- Tourism Development Fee
- Liquor Permit Rebate

**CITY OF COLUMBIA
GENERAL FUND SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	APPROVED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<u>REVENUE CATEGORIES</u>					
GENERAL PROPERTY TAX	\$60,683,732	62,900,974	63,755,845		
LICENSES AND PERMITS	\$40,810,667	42,889,098	43,688,646		
FROM OTHER AGENCIES	\$17,443,848	17,768,326	19,015,017		
CURRENT SERVICE CHARGES	\$16,143,970	16,030,195	17,860,696		
FINES & FORFEITURES	\$207,873	506,500	506,500		
MISCELLANEOUS REVENUE	\$48,615	255,000	255,000		
INTEREST ON INVESTMENT	(\$220,737)	145,415	145,415		
RENTS & SALE OF PROPERTY	\$233,802	1,340,406	1,482,740		
TOTAL REVENUE	135,351,770	141,835,914	146,709,859	4,873,945	3.4%
<u>TRANSFERS IN</u>					
FROM AMERICAN RESCUE PLAN	0	2,000,000	2,000,000		
FROM OTHER FUNDS	787,547	0	0		
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000		
FROM HOSPITALITY TAX	3,700,000	3,700,000	4,000,000		
FROM CAPITAL LEASE PROCEEDS	6,335,529	9,000,000	9,000,000		
FROM PARKING FUND	500,000	500,000	500,000		
FROM WATER & SEWER COST ALLOCATION	4,189,680	4,189,680	4,748,280		
FROM STORM WATER	560,000	560,000	608,174		
FROM UN-APPROPRIATED SURPLUS	0	3,000,000	3,000,000		
TOTAL TRANSFERS IN	16,097,756	22,974,680	23,881,454	906,774	3.9%
TOTAL GENERAL FUND REV & TRANS	151,449,526	164,810,594	170,591,313	5,780,719	3.5%
<u>DEPARTMENTS</u>					
LEGISLATIVE - MAYOR & CITY COUNCIL	699,282	809,228	923,412		
ADMINISTRATION - CITY MANAGER	1,197,323	776,088	796,929		
GOVERNMENTAL AFFAIRS	413,867	496,184	580,159		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS	0	238,077	254,848		
ADMINISTRATION - ACM DEVELOPMENT	610,287	487,877	589,444		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	252,358	316,741	328,169		
ADMINISTRATION - ACM OPERATIONS	432,482	503,869	524,883		
HUMAN RESOURCES	1,102,382	1,225,327	1,492,001		
BUDGET & PROGRAM MANAGEMENT OFFICE	397,176	606,689	792,457		
PUBLIC RELATIONS	804,454	890,535	920,562		
OFFICE OF THE CITY CLERK	533,698	285,228	420,941		
LEGAL	1,709,633	2,191,696	2,466,050		
MUNICIPAL COURT	2,550,198	2,846,560	2,981,834		
FINANCE	1,679,882	2,197,148	2,389,485		
HOMELESS SERVICES	1,060,000	1,060,000	1,060,000		
OFFICE OF BUSINESS OPPORTUNITIES	713,977	801,407	824,857		
COMMUNITY DEVELOPMENT	589,436	570,714	570,714		
PLANNING & DEV. SERVICES	3,009,182	3,318,745	3,537,588		
POLICE	44,082,852	48,509,232	47,310,248		
EMERGENCY MANAGEMENT	502,381	576,028	627,148		
911 EMERGENCY COMMUNICATIONS	3,199,007	3,379,499	3,487,759		
FIRE	23,756,270	24,417,902	25,041,507		
PARKS & RECREATION	12,094,876	13,164,236	14,270,965		
PUBLIC WORKS	18,932,818	20,571,985	23,782,587		
GENERAL SERVICES	1,701,311	3,747,634	4,015,033		
INFORMATION TECHNOLOGY	3,859,946	4,358,133	5,438,531		
RESERVE	0	1,480,272	1,192,333		
TOTAL DEPARTMENT	125,885,080	139,827,034	146,620,444	6,793,410	4.9%
<u>NON-DEPARTMENTAL & MISC.</u>					
COMMUNITY PROMOTIONS	0	100,000	0		
CAPITAL LEASE PURCHASE PAYMENT	5,751,527	6,708,108	6,171,814		
RICHLAND COUNTY DETENTION CENTER PER DIEM	417,552	500,000	500,000		
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817	215,817		
RICHLAND COUNTY PUBLIC DEFENDER	225,000	225,000	225,000		
NON-DEPARTMENTAL & MISC.	46,409	40,000	40,000		
TOTAL NON-DEPARTMENTAL	6,675,143	7,788,925	7,152,631	(536,294)	-6.9%
TOTAL EXPENDITURES	132,560,223	147,615,959	153,773,075	6,257,116	4.2%
<u>TRANSFERS OUT</u>					
TO INTERNAL SERVICE FUNDS	2,965,611	2,910,120	2,910,120		
TO DEBT SERVICE	4,598,700	4,095,184	3,616,526		
TO COMPONENT UNIT	1,132,296	1,189,331	1,291,592		
TO CAPITAL REPLACEMENT PROGRAM	1,080,724	9,000,000	9,000,000		
TOTAL TRANSFERS OUT	9,777,331	17,194,635	16,818,238	(242,963)	-1.4%
TOTAL BUDGET	142,337,554	164,810,594	170,591,313	5,780,719	3.5%

**CITY OF COLUMBIA
WATER/SEWER OPERATING FUND SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	APPROVED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<u>REVENUE</u>					
WATER SALES	108,471,613	111,844,661	126,726,489		
SEWER SALES	64,558,648	65,509,399	67,699,312		
MISCELLANEOUS REVENUE	0	31,222	27,994		
FINES AND FORFEITURES	2,523,905	656,516	1,000,000		
TOTAL OPERATING REVENUES	175,554,166	178,041,798	195,453,795	17,411,997	10%
<u>NON-OPERATING REVENUE & TRANSFERS IN</u>					
INTEREST	(1,890,860)	4,277,001	3,775,460		
RENTS & USE OF PROPERTY	518,121	162,332	250,000		
FROM WATER/SEWER IMPROVEMENT	27,514,086	0	0		
CONTRIBUTED CAPITAL	7,147,240	0	0		
TOTAL NON-OPERATING REVENUES	33,288,587	4,439,333	4,025,460	(413,873)	-9%
TOTAL REVENUE & TRANSFERS IN	208,842,753	182,481,131	199,479,255	16,998,124	9%
<u>EXPENDITURES</u>					
ADMINISTRATION	717,808	1,212,547	878,933		
CUSTOMER CARE CENTER	4,720,307	5,796,107	5,875,130		
PUBLIC RELATIONS	0	207,122	113,392		
FINANCE	1,851,816	2,431,008	2,246,061		
FIRE HYDRANT MAINTENANCE	584,855	647,984	724,950		
POLICE - CSO/PUBLIC SAFETY	847,290	1,309,448	1,473,029		
PUBLIC WORKS-STREET REPAIR	796,562	1,357,333	2,058,700		
GENERAL SERVICES PUBLIC BLDGS.	1,983,568	2,588,982	2,758,081		
GIS MANAGEMENT	576,409	765,160	779,445		
UTILITIES	53,978,224	76,872,947	85,749,986		
ENGINEERING	5,922,489	11,238,701	13,258,889		
RESERVE			0		
TOTAL OPERATING	71,979,327	104,427,339	115,916,596	11,489,257	11%
ECONOMIC DEV DEPARTMENT	1,091,077	1,267,347	1,472,531		
TOTAL NON-OPERATING DEPARTMENTS	1,091,077	1,267,347	1,472,531	205,184	16%
DEPRECIATION					
DEBT SERVICE	35,616,985	48,398,660	49,524,658		
ECONOMIC DEV SPECIAL PROJECTS	103,500	128,500	128,500		
TECHNOLOGY REPLACEMENTS	736,021	500,000	250,000		
NON-DEPARTMENTAL		35,000	35,000		
OPERATING RESERVE		4,584,605	5,453,690		
TOTAL NON-DEPARTMENTAL OPERATING	36,456,507	53,646,765	55,391,848	1,745,083	3%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND/INDIRECT COST ALLOCATION	4,189,680	4,189,680	4,748,280		
TO WATER/SEWER CAPITAL IMP.	27,514,086	16,000,000	19,000,000		
TO INTERNAL SERVICE FUNDS	4,011,744	2,950,000	2,950,000		
TOTAL TRANSFERS	35,715,510	23,139,680	26,698,280	3,558,600	15%
TOTAL	145,242,421	182,481,131	199,479,255	16,998,124	9%

**CITY OF COLUMBIA
STORM WATER OPERATING SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	APPROVED FY 23/24	BUDGET INC/(DEC)	% CHANGE
REVENUE					
Operating Revenue					
STORM WATER FEE	17,243,189	15,750,000	17,303,916		
STORM WATER REVIEW	21,677	15,000	15,000		
STORM WATER INSPECTIONS	900	5,000	5,000		
TOTAL OPERATING REVENUES	17,265,766	15,770,000	17,323,916	1,553,916	10%
Non-operating Revenue & Transfers					
INTEREST & USE OF PROPERTY	(402,808)	351,055	932,846		
TOTAL NON-OPERATING REVENUES	(402,808)	351,055	932,846	581,791	166%
TOTAL REVENUES & TRANSFERS IN	16,862,958	16,121,055	18,256,762	2,135,707	13%
EXPENDITURES					
DEPARTMENTS					
ENGINEERING	2,022,619	3,213,428	3,299,023		
PUBLIC WORKS	2,424,739	4,515,642	4,915,877		
RESERVE			0		
TOTAL DEPARTMENTS	4,447,357	7,729,070	8,214,900	485,830	6%
NON-DEPARTMENTAL EXPENSES					
DEBT SERVICE	-29,997	2,489,600	2,493,600		
TOTAL NON-DEPARTMENTAL	-29,797	2,489,600	2,493,600	4,000	0%
TRANSFERS OUT					
TO GENERAL FUND/INDIRECT COST ALLOCATION	560,000	560,000	608,174		
TO STORM WATER CAPITAL PROJECTS	4,982,754	5,222,385	6,780,088		
TO INTERNAL SERVICE FUNDS	124,208	120,000	160,000		
TOTAL OTHER	5,666,962	5,902,385	7,548,262	1,645,877	28%
TOTAL BUDGET	10,084,522	16,121,055	18,256,762	2,135,707	13%

**CITY OF COLUMBIA
PARKING OPERATING FUND SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	APPROVED FY 23/24	DIFF. FM BUDGET	% CHANGE
<u>OPERATING REVENUES</u>					
STREET PARKING METERS	2,966,662	3,255,774	3,100,000		
PARKING GARAGES	3,449,475	3,283,000	3,819,000		
PARKING LOTS	416,051	470,974	857,800		
MISCELLANEOUS REVENUE	31,128	88,800	67,000		
VALIDATIONS	119,888	15,000	200,000		
IN-OUT PARKING	56,675	60,000	115,000		
PARKING METER BAG FEE	115,647	72,000	130,000		
NON-MOVING VIOLATIONS	1,421,957	1,833,700	1,916,000		
TOTAL REVENUE	8,577,483	9,079,248	10,204,800	1,125,552	12.4%
<u>NON-OPERATING & TRANSFERS IN</u>					
INTEREST REVENUE	(54,769)	50,674	137,000		
RENTS & USE OF PROPERTY	111,405	108,780	115,500		
FROM OTHER FUNDS	14,455	0	0	-	
FROM FUND BALANCE	0	1,000,000	1,000,000		
TOTAL NON-OPERATING & TRANSFERS	71,091	1,159,454	1,252,500	93,046	8.0%
TOTAL REVENUES & TRANSFERS IN	8,648,574	10,238,702	11,457,300	1,218,598	11.9%
<u>EXPENDITURES</u>					
<u>Operating Departments</u>					
FINANCE - PARKING PAYMENT SERVICES	121,724	105,876	112,057		
PARKING OPERATIONS	2,811,773	3,234,181	3,480,035		
PARKING FACILITIES	1,145,246	1,796,075	1,862,203		
PUBLIC WORKS	60,963	100,556	96,194		
RESERVE	0	0	0		
TOTAL OPERATING DEPARTMENTS	4,139,706	5,236,688	5,550,489	313,801	6.0%
<u>Non-Departmental</u>					
DEPRECIATION	1,542,062	0	0	-	
DEBT SERVICE	1,441,464	3,060,014	3,064,243		
NON-DEPARTMENTAL/MISC.	0	5,000	5,000		
BAD DEBT / YEAR END ACCRUALS	40,574	0	0		
TOTAL NON-DEPARTMENTAL	3,024,100	3,065,014	3,069,243	4,229	0.1%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND	500,000	500,000	500,000		
TO CAPITAL IMPROVEMENTS	15,969,449	1,000,000	1,900,568		
TO INTERNAL SERVICES	389,613	437,000	437,000		
TOTAL TRANSFERS	16,859,061	1,937,000	2,837,568	900,568	46.5%
TOTAL BUDGET	24,022,868	10,238,702	11,457,300	1,218,598	11.9%

**CITY OF COLUMBIA
HOSPITALITY TAX SUMMARY**

updated 6/13/2023

	ACTUAL FY 21/22	AMENDED BUDGET FY 22/23	APPROVED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<u>REVENUES</u>					
HOSPITALITY TAX	13,409,068	12,681,189	13,409,068		
FINES & LATE FEES	93,755	54,000	80,000		
INTEREST	(37,819)	37,108	-		
TOTAL REVENUES	13,465,004	12,772,297	13,489,068	716,771	6%
<u>TRANSFERS IN & OTHER FINANCING</u>					
FM FUND BALANCE		4,773,218	1,250,956	(3,522,262)	-74%
TOTAL REVENUE & TRANSFERS IN	13,465,004	17,545,515	14,740,024	(2,805,491)	-16%
<u>EXPENDITURES</u>					
HOSPITALITY TAX COMMITTEE ALLOCATIONS		3,000,000	3,268,000	268,000	9%
PRIOR YEAR CARRYFORWARDS		473,218			
LINE ITEM AGENCIES	2,218,696	2,816,888			
COLUMBIA MUSEUM OF ART	700,000	800,000	850,000		
CMA CAPITAL PROJECT		300,000	-		
COLUMBIA MUSIC FESTIVAL ASSOC.	250,000	255,000	255,000		
EdVENTURE	300,000	400,000	450,000		
FAMOUSLY HOT NEW YEARS	15,000				
HISTORIC COLUMBIA FOUNDATION	600,000	703,000	750,000		
HCF COLUMBIA 63 OUR STORY MATTERS	175,000	175,000	175,000		
ONE COLUMBIA	83,888	83,888	100,000		
SC PHILHARMONIC	94,808	100,000	100,000		
LINE ITEM AGENCIES	2,218,696	2,816,888	2,680,000		
OTHER ALLOCATIONS	2,099,580				
CITY CENTER PARTNERSHIP			100,000		
PARKS & RECREATION FOUNDATION	9,415	65,000	65,000		
COLUMBIA STREAMS ART		200,000			
PUBLIC ART PROJECT			100,000		
NEW YEARS FIREWORKS CELEBRATION			15,000		
RIVER ALLIANCE	26,000	26,000	26,000		
ALLOCATIONS	2,144,995	291,000	306,000		
SPECIAL PROJECTS					
FIVE POINTS FOUNTAIN	250,000				
MARKETING & PROMOTIONS			385,000		
RESERVE FOR FUTURE ALLOCATION		430,266			
	250,000	430,266	385,000		
<u>TRANSFERS OUT</u>					
TO GEN. FUND	3,700,000	4,000,000	4,000,000		
TO DEBT SERVICE	2,681,100	2,534,143	2,533,493		
TO CAPITAL PROJECTS	1,500,000	4,000,000	1,567,531		
TOTAL TRANSFERS OUT	7,881,100	10,534,143	8,101,024	(2,433,119)	-23%
TOTAL BUDGET	12,494,791	17,545,515	14,740,024	(2,805,491)	-16%

CITY OF COLUMBIA
ACCOMMODATIONS TAX
STATE ACCOMMODATIONS TAX

updated 6/13/2023

	ACTUAL FY 21/22	BUDGET FY 22/23	APPROVED FY 23/24	DIFF. FM BUDGET	% CHANGE
<u>REVENUES</u>					
ACCOMMODATIONS TAX	3,083,993	2,660,000	2,950,000		
INTEREST EARNINGS	(2,927)		0		
TOTAL REVENUES	3,081,066	2,660,000	2,950,000	290,000	10.9%
<u>TRANSFERS IN</u>					
FROM FUND BALANCE			2,143,207		
TOTAL REVENUE & TRANSFERS IN	3,081,066	2,660,000	5,093,207	2,433,207	91.5%
<u>EXPENDITURES</u>					
ACCOMMODATIONS TAX ALLOCATIONS					
CONVENTION & VISITORS BUREAU	1,492,711	1,600,000	2,300,000		
LAKE MURRAY TOURISM	263,429	375,487	400,000		
RESERVE FOR FUTURE ALLOCATION		527,763	1,011,797		
TOURISM RELATED - 65%					
ADVERTISING & PROMOTION - 30%					
COMMITTEE ALLOCATIONS (60%/35%)	1,756,140	2,503,250	3,711,797	1,208,547	48.3%
SPECIAL PROJECTS - PUBLIC FACILITIES			230,000		
5% GENERAL PURPOSE		81,750	253,410		
INSPIRE REAL CHANGE	2,104				
ONCOLUMBIA	52,353				
COMMUNITY PROMOTIONS	36,000	40,000			
GENERAL ALLOCATIONS (5%)	96,300	131,750	253,410	121,660	92.3%
TOTAL EXPENSES	1,852,440	2,635,000	4,195,207	1,560,207	59.2%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND	25,000	25,000	25,000		
TO DEBT SERVICE			873,000		
TOTAL OTHER FUNDS	25,000	25,000	898,000	873,000	3492.0%
TOTAL BUDGET	1,877,440	2,660,000	5,093,207	2,433,207	91.5%

CITY OF COLUMBIA
TOURISM DEVELOPMENT FEE
(LOCAL ACCOMMODATIONS TAX)

	<u>REVENUE</u>	APPROVED FY 23/24
Tourism Development Fee		4,020,000
		<u>4,020,000</u>
	<u>EXPENDITURES</u>	
Marketing & Promotions		270,000
Convention Center		<u>2,750,000</u>
		3,020,000
	<u>TRANSERS AND OTHER USES</u>	
Debt Service		1,000,000
	TOTAL	<u><u>4,020,000</u></u>

**CITY OF COLUMBIA
LIQUOR PERMIT REBATE**

	BUDGET FY 22/23	APPROVED FY 23/23
<u>REVENUES</u>		
LIQUOR R REBATE	350,000	350,000
INTEREST INCOME		
TOTAL REVENUES	350,000	350,000
<u>TRANSFERS IN</u>		
FM FUND BALANCE	50,000	1,800,000
TOTAL REVENUE & TRANSFERS IN	400,000	2,150,000
<u>EXPENDITURES</u>		
HISTORIC PROPERTY /PROJECT ROYAL	400,000	
RESERVE FOR FUTURE ALLOCATION		350,000
TOTAL EXPENSES	400,000	350,000
<u>TRANSFERS OUT</u>		
TO CAPITAL PROJECTS		1,800,000
TOTAL OTHER FUNDS	-	1,800,000
 TOTAL BUDGET	400,000	2,150,000



We Are Columbia

FY 2023-2024

APPROVED CAPITAL

IMPROVEMENT PROGRAM

- Water CIP
- Wastewater CIP
- Storm Water CIP
- Parking CIP
- Special Revenue Funded Projects

**FY23-24 Approved Water & Wastewater
CIP**

FY23-24 Approved Water CIP			
Project Number	Project Name	Improvement Type	FY23-24 Plan
WM4323	Unforeseen Projects	Other	\$ 2,850,000
WM4701	AMI Meter Changeouts	Other	\$ 2,500,000
WMXXXX	Fire Hydrant Replacements	Other	\$ 1,500,000
			\$ 6,850,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	\$ 200,000
			\$ 200,000
WMXXXX	Lake Murray & Canal WTP - Sedimentation Basin Rehabilitation	Water Plant	\$ 4,000,000
WM4374	Columbia Canal Head Gates Repair Services	Water Plant	\$ 2,400,000
			\$ 6,400,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	\$ 2,850,000
WM307702	Sumter Street (Cottontown Area) Water System Imp	Water Quality	\$ 2,700,000
WM3925	Rosewood Area Waterline Replacement	Water Quality	\$ 6,300,000
WM4733	Forest Acres Water Quality Improvements	Water Quality	\$ 3,000,000
WM4746	PFAS - Preliminary Professional Services	Water Quality	\$ 200,000
			\$ 15,050,000
	WATER CIP		\$ 28,500,000
FY23-24 Approved Wastewater CIP			
Project Number	Project Name	Improvement Type	FY23-24 Plan
SS7555	Lower Crane Creek Relief Sewer Phase 2 (rehab version)	Capacity	\$ 1,000,000
SS7560	Lower Crane Creek Storage Facility and Pump Station	Capacity	\$ 19,500,000
SS7565	Lower Kinley Creek Sewer Improvements	Capacity	\$ 10,900,000
SS7568	Saluda River FM Extension	Capacity	\$ 4,000,000
SSxxxx	New North Columbia PS and Force Main Phase 1	Capacity	\$ 3,000,000
			\$ 38,400,000
SS7236	CD Program Management	Other	\$ 4,000,000
SS7286	CE Projects not yet Defined	Other	\$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 2,000,000
			\$ 8,000,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 600,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 3,500,000
SS7287	Identification of future SSES areas and Implementation	Rehab	\$ 1,000,000
SS7615	Broad River PS Miscellaneous Improvements	Rehab	\$ 8,000,000
			\$ 13,100,000
SS7561	Sewer Utility Relocation	Utility Relocation	\$ 1,000,000
			\$ 1,000,000
SS7484	Thickening & Dewatering Improvements (Biosolids Master Plan Improvements)	WWTP	\$ 2,000,000
SS7622	Miscellaneous WWTP Improvements	WWTP	\$ 2,000,000
			\$ 4,000,000
	WASTEWATER CIP		\$ 64,500,000
	TOTAL WATER & WASTEWATER CIP - YEAR 1		\$ 93,000,000

FY23-24 Approved Stormwater Capital Improvement Program			
Project Number	Project Name	Type of Improvement	FY23-24 Approved (Year
SD849401	Cardross Lane Outfall Stabilization	Erosion Improvement	\$ 1) 300,000
			\$ 300,000
SD843801	800 King and Queen St from Lee to Preston	Flood Reduction	\$ 1,300,000
SD849801	Louisa Street Wetland/Walkway	Flood Reduction	\$ 1,500,000
SD850301	Rocky Branch Detention / Watershed Improvements / Bypass Feasibility Study	Flood Reduction	\$ 3,000,000
			\$ 5,800,000
SD839824	SD Projects Not Defined	Miscellaneous	\$ 1,500,000
			\$ 1,500,000
SD845001	Project Management-Bond Projects	Program Management	\$ 1,500,000
			\$ 1,500,000
SD847301	Belvedere Stream Restoration	Stream Restoration	\$ 4,000,000
			\$ 4,000,000
			\$ 13,100,000

FY 23-24 Approved Parking CIP

FY 23-24 Approved Parking Capital Improvement Program	
Project / Deck	FY 23/24 Approved
Arsenal Hill	\$200,000
Lady	\$221,022
Sumter St	\$475,100
Taylor St	\$559,888
Washington St	\$444,557
Total	\$1,900,568

FY 23-24 Park Projects

FY 23-24 SPECIAL REVENUE FUNDED PROJECTS	APPROVED BUDGET	FUNDING SOURCE
Park Improvements		
- Owens Field site improvements and park enhancements	\$1,800,000	FY 23/24 Liquor Permit Rebate
- Hampton Park playground equipment	\$150,000	FY 23/24 Hospitality Tax
- Greenview Park/Columbia Tennis Center	\$634,176	FY 23/24 Hospitality Tax
- Melrose Park	\$275,000	FY 23/24 Hospitality Tax
Bollards – protective barriers	<u>\$1,000,000</u>	FY 23/24 Hospitality Tax
Total All Funds	<u><u>\$3,859,176</u></u>	