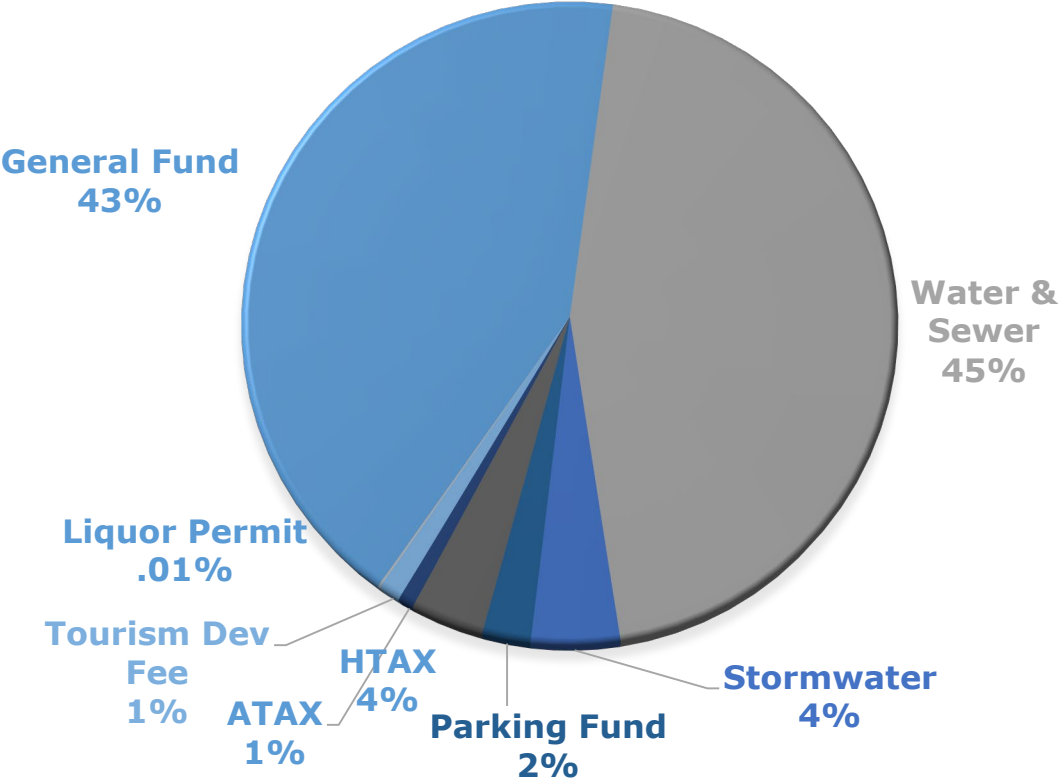




Fiscal Year 2024/2025 Approved Budget

FY 2024/2025 Approved Budget All Funds - Operating

FY 2024/2025 APPROVED OPERATING BUDGET

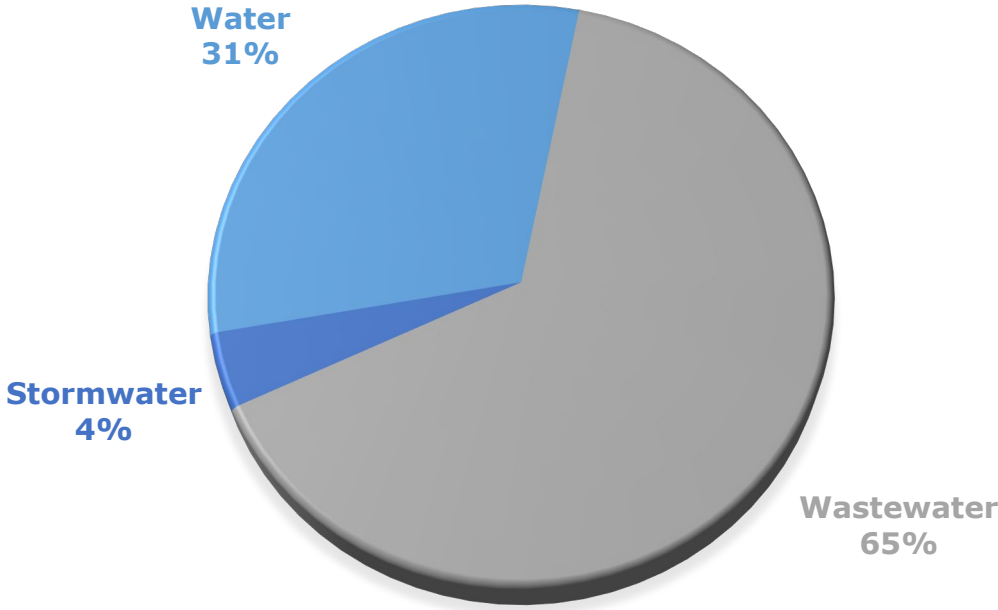


OPERATING FUNDS SUMMARY	FY 2024/2025 APPROVED
General Fund	\$188,781,113
Water & Sewer Fund	\$202,026,251
Stormwater Fund	\$19,161,082
Parking Fund	\$10,436,904
Hospitality Tax	\$15,845,437
State Accommodations Tax	\$3,404,083
Tourism Dev Fee	\$4,795,134
Liquor Permit Rebate Fee	\$438,232
	\$444,888,236

FY 2024-2025 Approved Budget Capital Improvement Program

FUND	FY 2024/2025
Water CIP	\$30,000,000
Wastewater CIP	\$63,000,000
Stormwater CIP	\$4,065,000
	\$97,065,000

FY 2024/2025
APPROVED CIP



FY 2024/2025 Approved Budget Development Framework

✓ **Strategic Alignment**

- ✓ Aligning resources to achieve community, City Council, and staff goals
- ✓ Balancing long-term goals with short-term needs

✓ **Prioritize Funding**

- ✓ Toward ongoing and new commitments funded with one-time revenues

✓ **Commitment to Retention & Recruitment Strategy**

- ✓ Employee Engagement, Professional Development & Employee Evaluation Process

✓ **Commitment to advancing Real Estate Development and Diverse Housing Opportunities**

✓ **Maintain Service Levels**

- ✓ Managing increasing costs within available revenues
- ✓ Ensuring departments have the resources required to meet service delivery expectations

✓ **Enhance customer value/service**

- ✓ Ensuring customer service delivery that improves the customer experience

FY 2024/2025 Approved Budget

City Council Strategic Outcomes Highlights

Economic Growth

- Real Estate Development and Housing:** Investing in commercial real estate development, marketing & recruitment. Initiatives aimed at promoting diverse housing opportunities to grow our tax base while keeping living costs manageable.
- Small Business Development:** Collaborating with community partners to provide educational events and technical assistance for developing our small business community.
- Pop-Up Initiatives:** Supporting initiatives to repurpose vacant commercial real estate spaces for dynamic small business pop-ups.

Safe Communities

- Technology in Public Safety:** Enhancing the use of technology in delivering public safety services, including covering annual costs previously funded by grants and other one-time funds.
- Partnerships and Private Security:** Utilizing partnerships and private security to cover routine patrols in designated areas, allowing city resources to focus on direct services.

Organizational Effectiveness

- Investing in City Employees:** Attracting, training, and retaining a high quality workforce prioritizing employee compensation, implementing an interactive evaluation system, and offering training and leadership development.
- Technology Investments:** Investing in new technology streamline city operations, including budget development and publication, applicant tracking, and onboarding solutions.
- Customer Services:** Launch of the City's new service request management solution that simplifies service requests and provides a centralized hub for every resident interaction.

Communications

- Comprehensive Strategy:** Implementing and expanding the City's comprehensive communication strategy, launch of new logo and rebranding, updates to the City's website to showcase Columbia as a great place to live, work, play, and do business.

Beautification and Appearance

- Beautification Initiatives:** Expanding efforts to enhance the appearance of gateways, main thoroughfares, and medians with painting, plantings, and cleaning projects.

Built Infrastructure

- New Law Enforcement & Judicial Center:** Addition of a new facility that will house the Columbia Police Department, Municipal Court, and Emergency Operations Center.
- Capital Replacement Program:** Increasing investment in the capital replacement program for rolling stock and technology upgrades.
- Capital Improvement Program:** Providing funding for the Capital Improvement Program to address water quality, sewer system rehabilitation, storm drain improvements, and nuisance flooding.

Vibrant Community

- Finlay Park Revitalization:** Planning and initial programming for the reopening of the Finlay Park Revitalization Project.
- Love Your Block:** Launching the "Love Your Block" community investment grant program to support neighborhoods interested in making a positive impact in their communities.



137,000+
Citizens



2,200+
Employees



5,700+
Businesses



18
Police
Stations



12
City Fire
Stations



100+
Different Services
& Programs



1,115+ MILES
of Sewer Lines



63,500+
Sewer
Customers



18,000+
Fire Hydrants



2,600+ MILES
of Water Lines



521 MILES
of Storm Drains



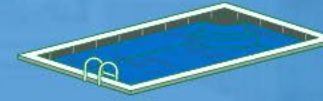
154,000+
Water Customers



991,000+
Annual 911 Calls



11
Parking Decks
12
Parking Lots



16
Pools,
Spray Pads,
& Ponds



61
Park Facilities
600+
Acres



84
Playgrounds



55
Tennis Courts



2 Water Treatment Plants Treating
16.6 Billion Gallons Per Year
1 Wastewater Treatment Plant Treating
7.1 Billion Gallons Per Year



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



\$444,888,236

APPROVED FY 24/25

www.columbiasc.gov

#Together We Are Columbia



FY 2024/2025 APPROVED BUDGET

Governmental Funds

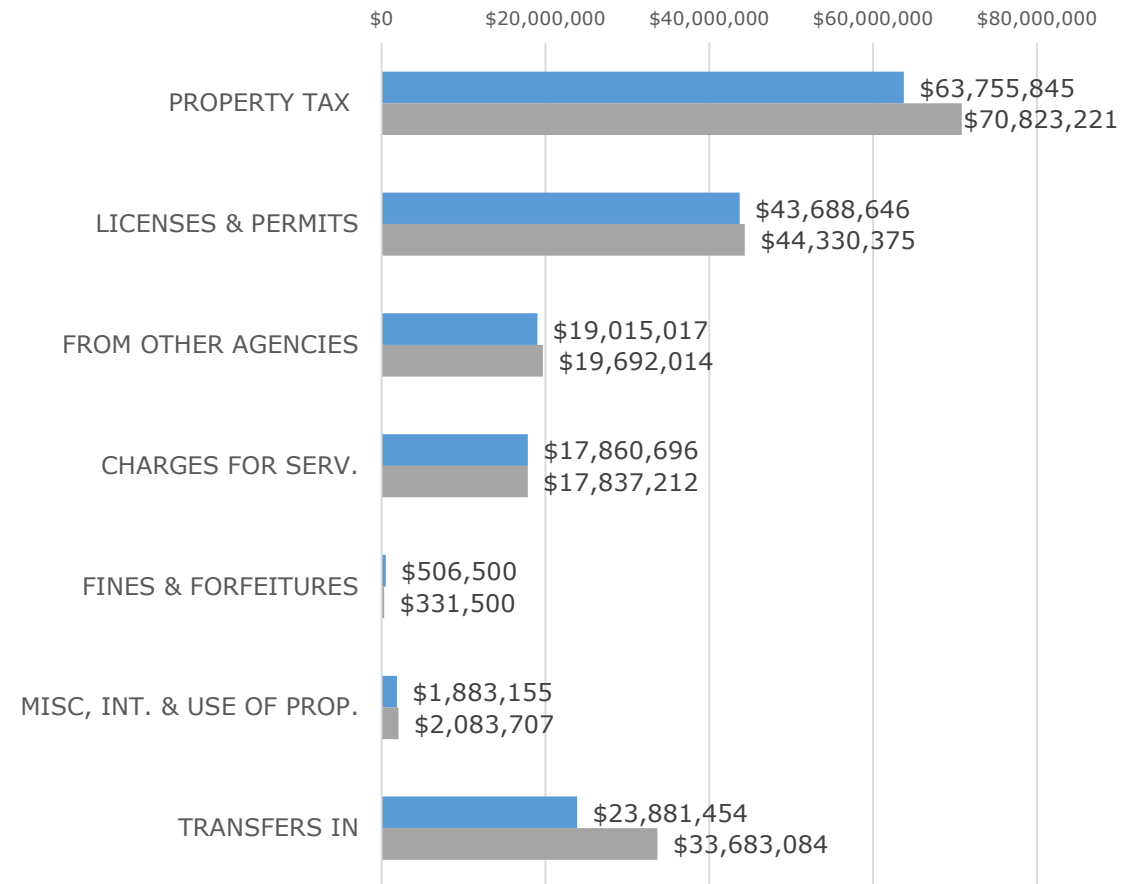
- General Fund
- Special Revenues
 - Hospitality Tax
 - State Accommodations Tax
 - Tourism Development Fee
 - Liquor Permit Rebate

FY 2024/2025 Approved Budget General Fund Revenues

Total Approved Budget \$188,781,113

- Projected Revenues & Transfers In Total \$188,781,113
 - Combined increase of \$18,189,800; 10.7% over the current year Adopted Budget
- Revenues total \$155,098,029
 - Increase of \$8,388,170, 5.7%
 - No property tax, rate adjustments or fee increases reflected in the projected revenues
 - Growth in property tax and anticipated adjustments from rollback make up the majority of the projected increase
- Transfers In/Other Financing Sources total \$33,683,084
 - Increase of \$9,801,630; 41%
 - Primary source of the increases in transfers is from Capital Lease Proceeds for capital replacement; Hospitality Tax and Cost Allocation from Water & Sewer
 - Transfers & Other Financing Source represent 17% of the total budget

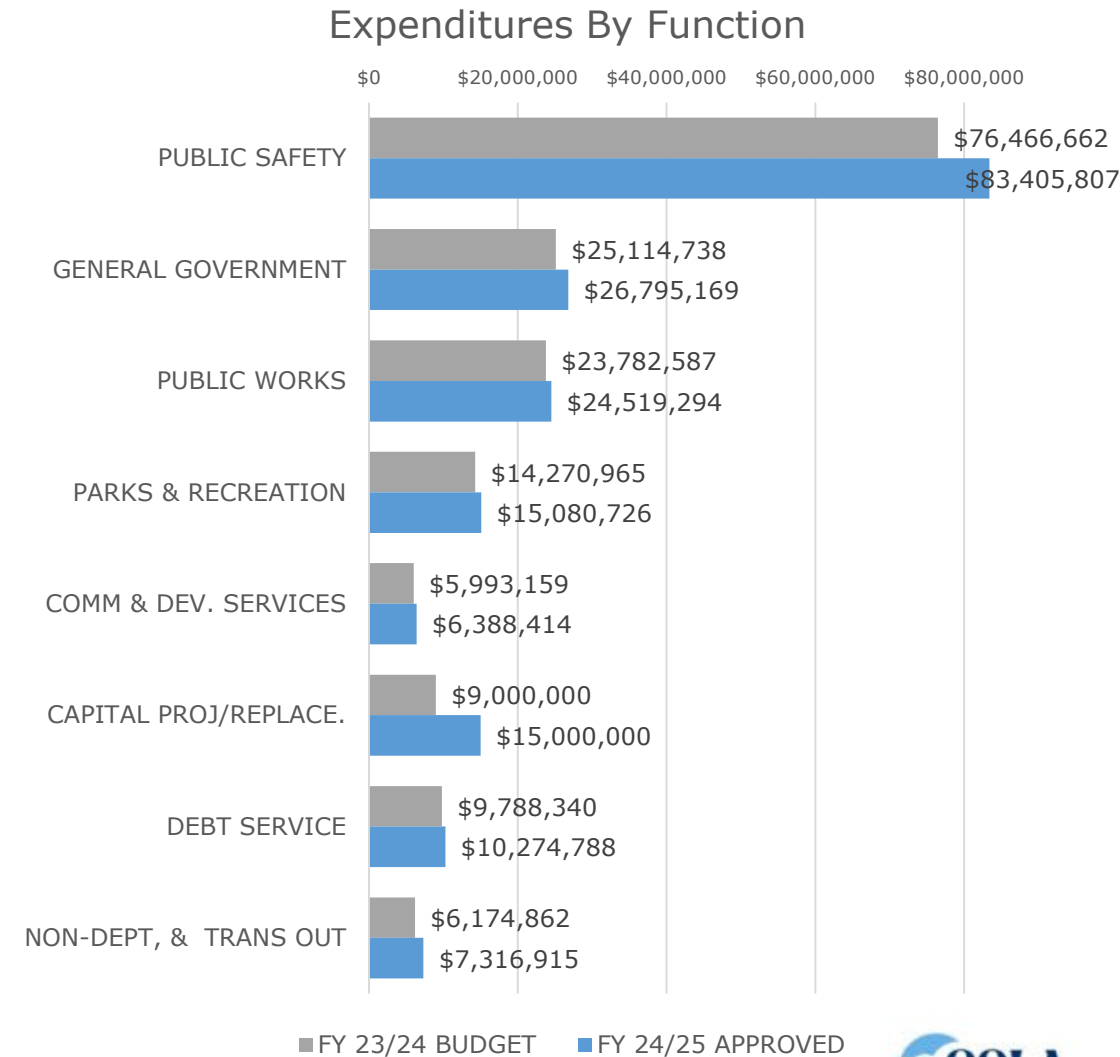
General Fund - Revenue Sources



■ FY 23/24 BUDGET ■ FY 24/25 APPROVED

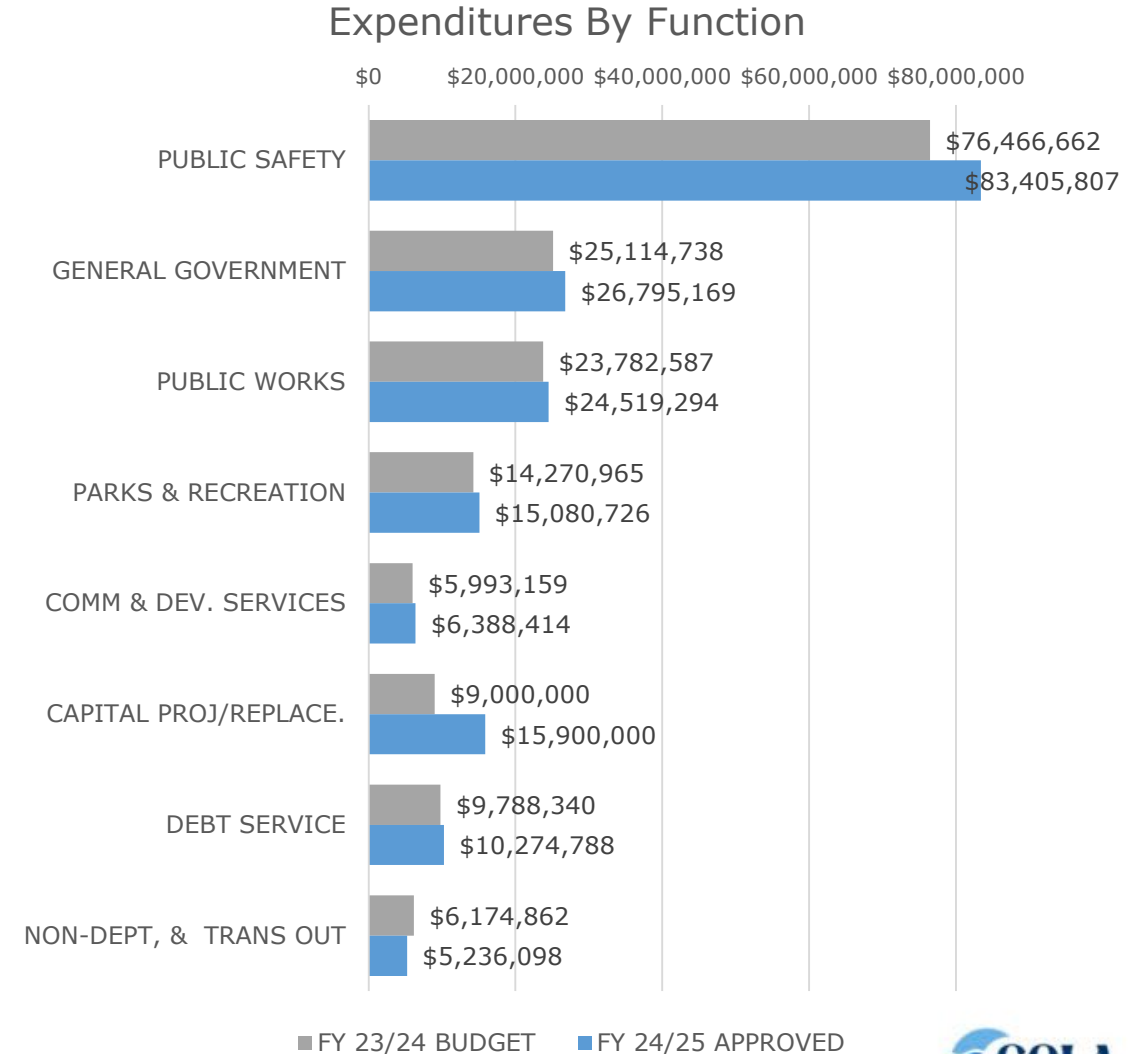
FY 2024/2025 Approved Budget General Fund Expenditure Highlights

- Public Safety Department:
 - Combined approved budget: \$83,405,807; increase of \$6,939,145; 9.1%.
 - Represents 45% General Fund budget (before capital applied) and over 41% of the total budget increase.
 - Highlights:
 - Annualized Police Technology Initiatives previously funded by grants.
 - Contracted security services totaling \$2.1 million, with \$950,000 in the Police Department's budget.
 - Lease for City of Columbia Law Enforcement and Judicial Center included in Police Department's budget.
- Public Works Department:
 - Total approved budget: \$24,519,294; increase of \$736,707; 3.1%.
 - Continuation of Beautification and Gateway initiative;
- Parks & Recreation Department:
 - Total approved budget: \$15,080,726; an increase of \$809,761; 5.7%.
 - Increase primarily for preparing for Finlay Park's re-opening in Fall 2025.
 - Annual Finlay Park Operations estimate at \$2M
- General Services Department:
 - Total approved budget: \$5,056,639; an increase of \$1,041,461; 4.6%.
 - Increase due to addition of operations and maintenance costs for City of Columbia Law Enforcement and Judicial Center.



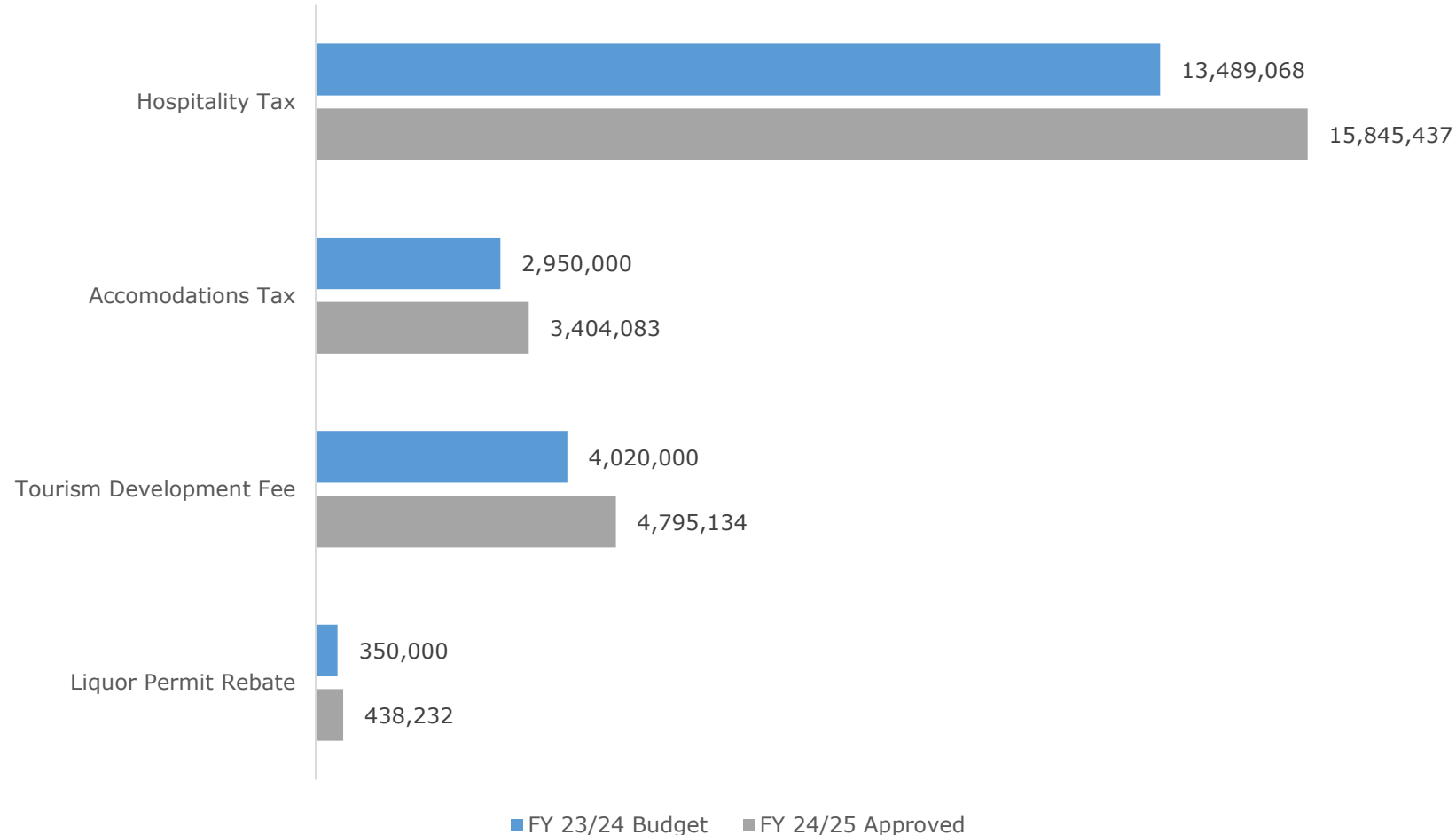
FY 2024/2025 Approved Budget General Fund Expenditure Highlights

- Capital Lease Proceeds:
 - Included in approved budget at \$15,000,000; an increase of \$6,000,000; 67%
 - Replacement vehicles for General Fund functions
 - Aimed at upgrading and replacing aging equipment crucial for city operations
- Debt Service:
 - Budgeted (combined) at \$10,274,788; an increase of \$486,448; 5% for increase in Capital Lease funding
- Richland County associated services
 - Alvin S. Glenn Detention Center \$700,000;
 - Increase of \$200,000, adjustment based on prior year actuals
 - 5th Circuit Solicitor \$215,817, no change
 - Public Defender \$225,000, no change
- Transfers to Development Corporations
 - \$1,291,592; no change from current year



FY 2024/2025 Approved Budget Special Revenues Funds

Special Revenue Approved Budgets by Fund



FY 2024/2025 Approved Budget Hospitality Tax Fund Highlights

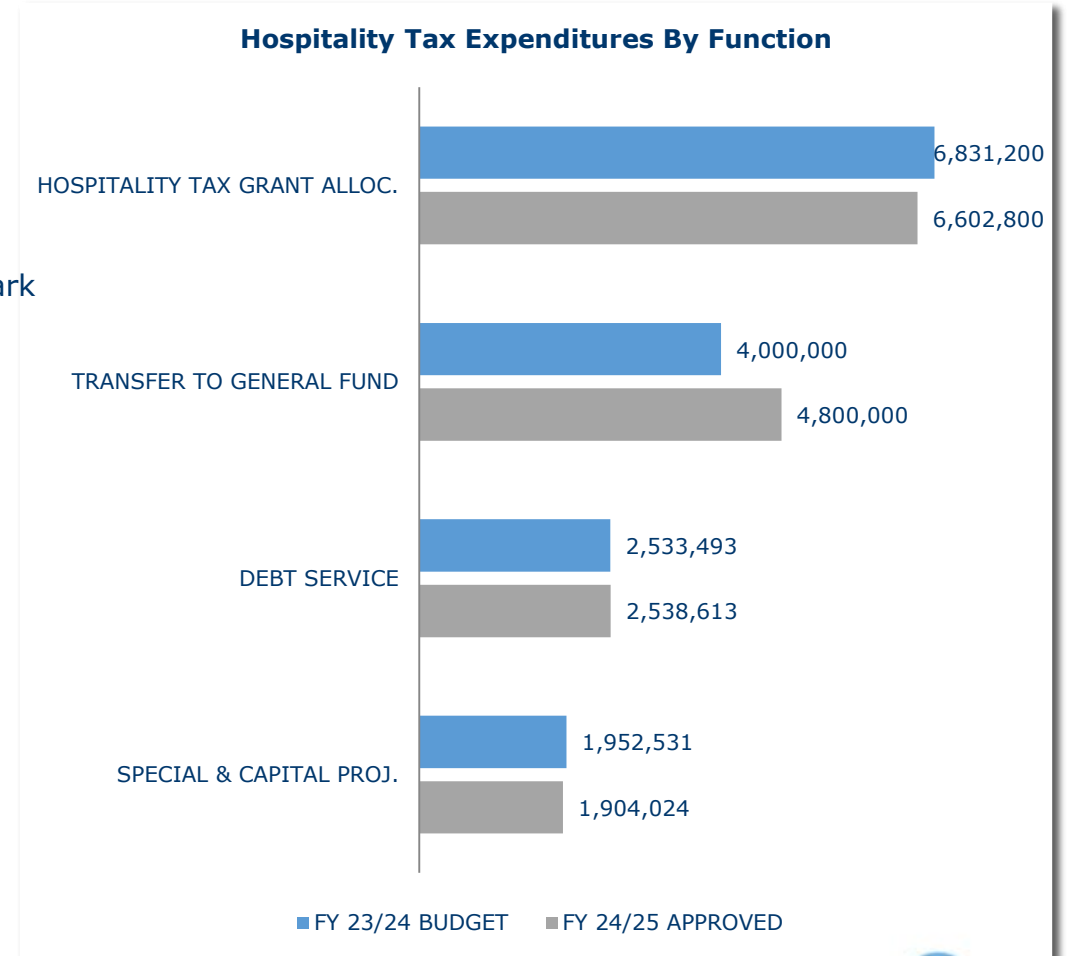
Approved Budget \$15,845,437

- Revenues & Other Financing Sources

- Net Increase of \$1,105,413; 7% above current year budget
- Revenues collections show continued strong growth
- No use of fund balance reflected in projected budget
 - Available fund balance from the current year is designated toward Finlay Park Revitalization Project

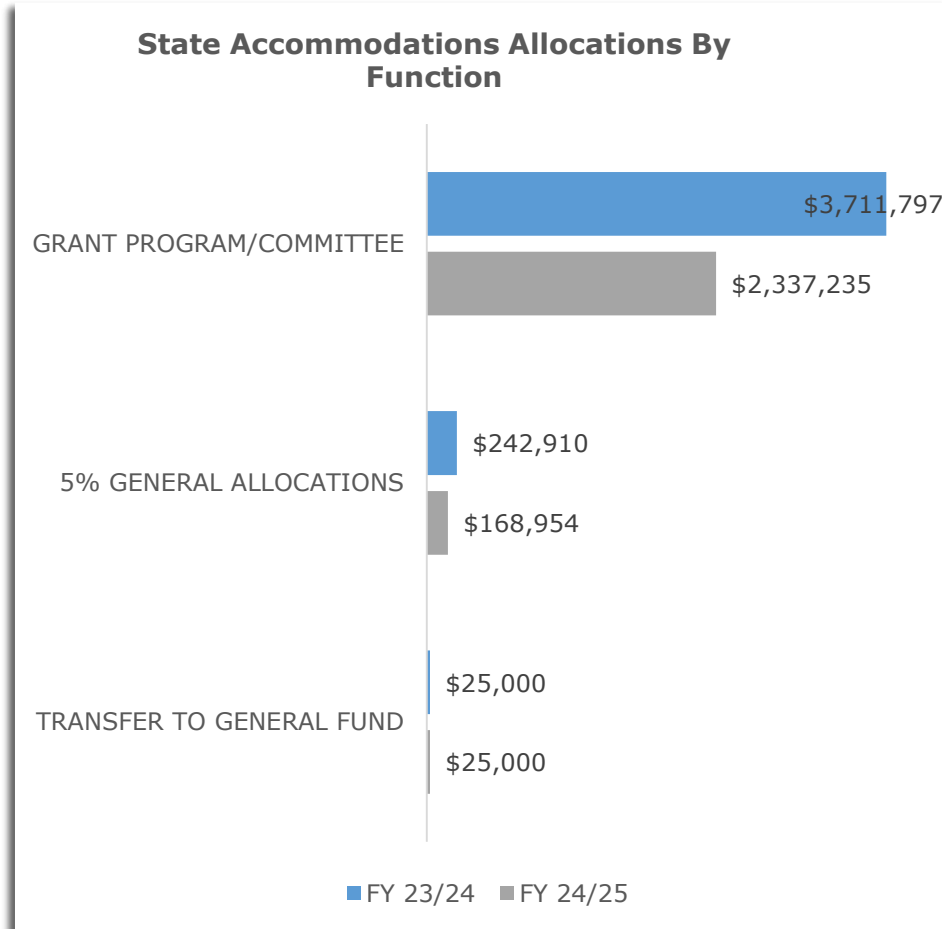
- Expenditures & Transfers Out

- Hospitality Tax Grant Programs
 - Approved Hospitality Tax Committee \$3,160,000
 - Approved Line Item Agencies \$2,838,000;
 - Designated allocations pending City Council approval
- Transfer to General Fund \$4,800,000;
 - Increase of \$800,000
- Debt service of \$2,534,143
 - Based on existing debt service schedule
- Reserve \$1,904,024



FY 2024/2025 Approved Budget State Accommodations Tax Fund Highlights

Total Approved Budget \$3,404,083



• Revenues

- Projected Revenues total \$3,404,083; increase of \$454,083, 15% over current year budget
- Net reduction of \$2,337,235; reduction is result of no use of fund balance reflected in the Approved Budget

• Expenditures & Transfers Out

- Projections reflect allocations by categories and based on the breakdown of uses set by state law
 - \$25,000 transfer to the General Fund
 - \$1,013,725 30% allocated for advertising and promotion of tourism
 - \$1,323,510 65% allocated for tourism related expenditures
 - \$168,954 5% for general purposes
- Accommodations Tax Committee available for allocation \$2,337,235
 - Accommodations Tax Committee recommendations pending City Council approval
- Debt Service \$3,404,083
 - Annual schedule on debt issued for Finlay Park Revitalization Project

FY 2024/2025 Approved Budget

Tourism Development Fee Fund Highlights

Approved Budget \$4,795,134

- **Revenues**

- Projected Revenues total \$4,795,134
- City's annual collections averaged over the past 5 years approximately \$3.5-\$4M.
- Tourism Development Fee is also referred to as Local Accommodations Tax

- **Expenditures & Transfers Out**

- Use of funds is dedicated to the objective of increasing the attraction of and improving the services provided to tourists
- Debt service of \$872,894 for Finlay Park Revitalization & Construction Project
- Request form Midlands Authority for Conventions, Sports & Tourism of \$2,750,000 pending City Council approval
- Other intended use is continuation of City of Columbia Marketing and Promotion initiative

FY 2024/2025 Approved Budget Liquor Permit Rebate Fund Highlights

Approved Budget \$438,232

- **Revenues**

- Projected revenues total \$438,232
- Approved budget does not anticipate any use of fund balance

- **Expenditures**

- Liquor Permit Rebate Fees are for receipts from the sale of temporary alcohol permits and required by SC State Law to be used for primarily capital improvements to tourism related facilities and historic properties, along with beach nourishment.
- The City has used these funds primarily for capital projects associated with the City's historic properties managed by Historic Columbia Foundation.



FY 2024/2025 APPROVED BUDGET

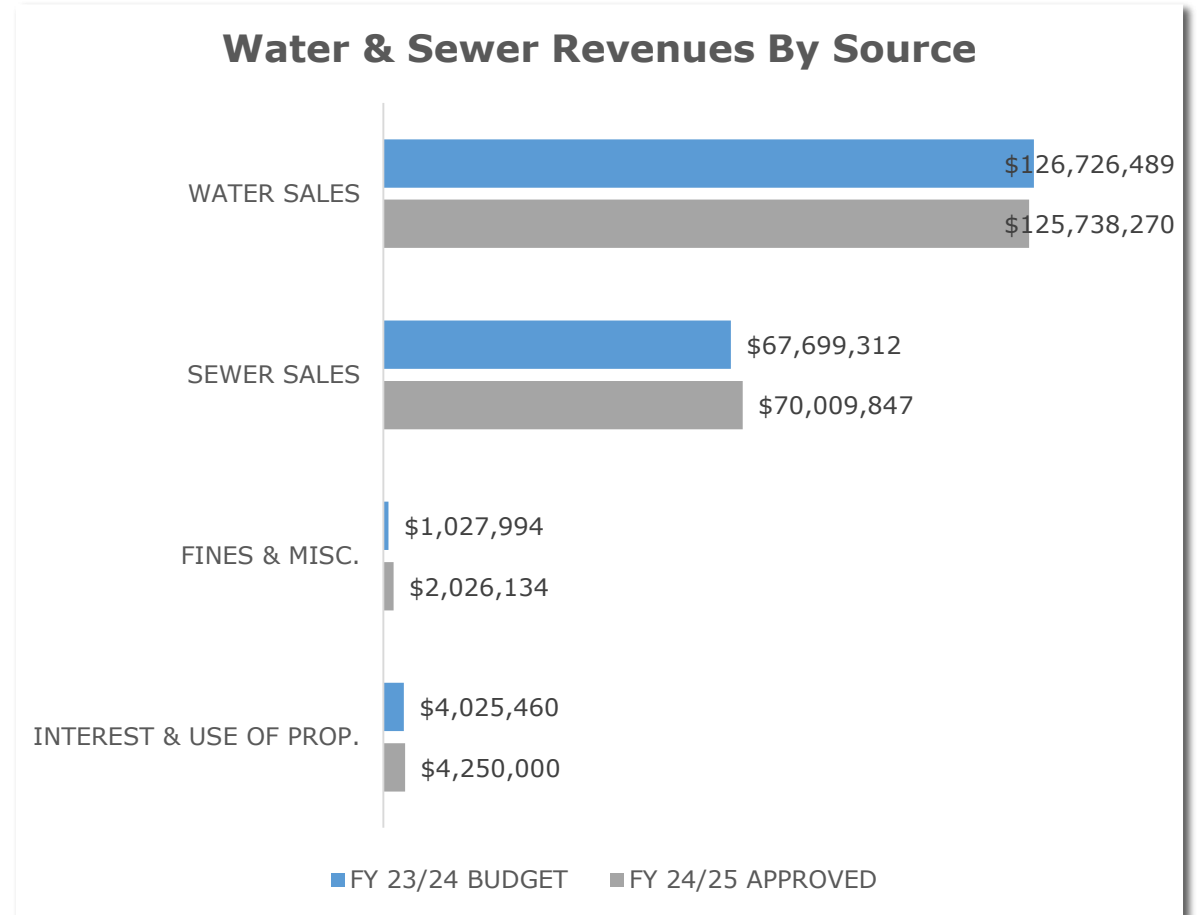
Enterprise Funds

- Water & Sewer
- Stormwater
- Parking

FY 2024/2025 Approved Budget Water & Sewer Fund - Revenues

Approved Budget \$202,026,251

- Revenues \$202,026,251
 - Increase of \$2,546,996; 1% over current year budget
 - Water Sales - \$125,738,270
 - Sewer Sales - \$70,009,847
 - Reflects 5% rate adjustment
 - Conservative revenue projections
 - Based primarily lower than expected consumption estimates
 - Meets targets for funding the annual Capital Improvement Program, debt service, operating costs and debt coverage

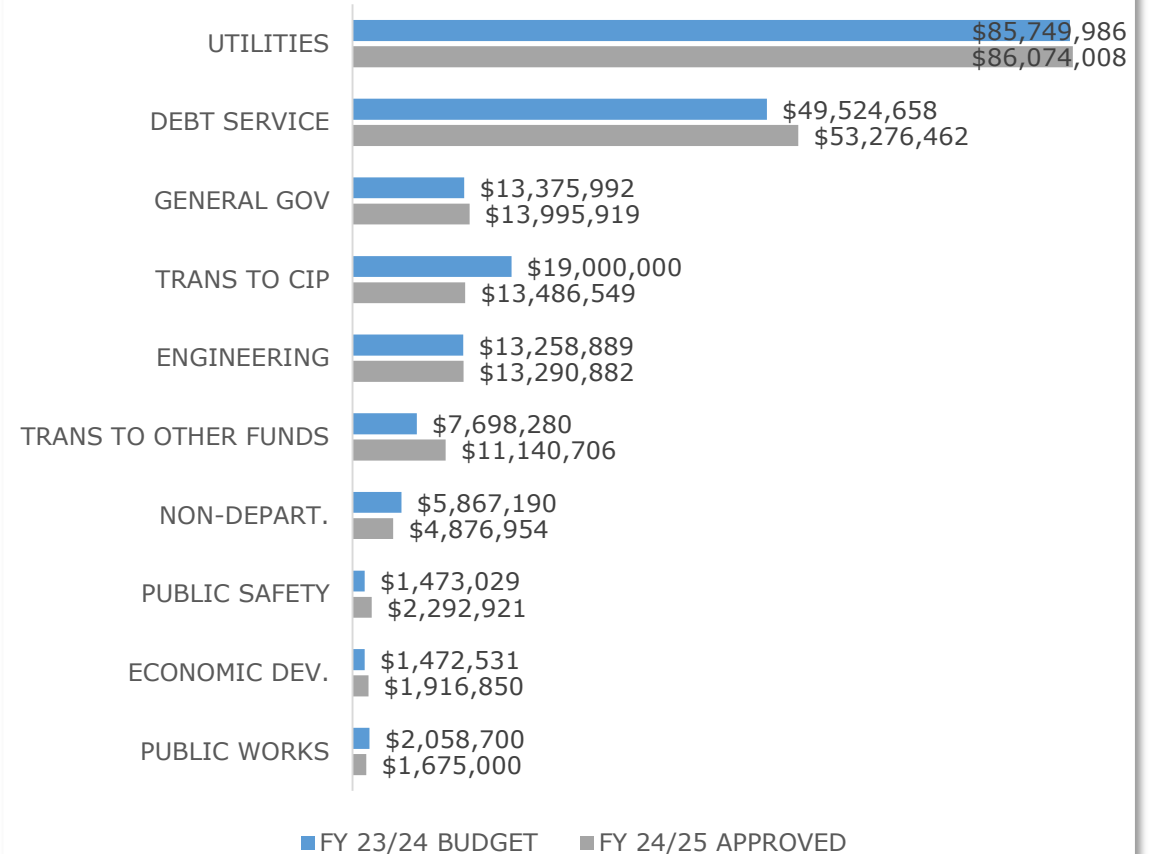


FY 2024/2025 Approved Budget Water & Sewer Expenditure Highlights

Total Budget \$202,026,251

- Department Operating Total Budgets \$119,245,850
 - \$1.8M increase over current year budget; 2%
 - 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
- The largest cost associated with the treatment of water and sewer include:
 - Chemicals \$12.9M
 - Electricity \$ 7.3M

EXPENDITURES BY FUNCTION

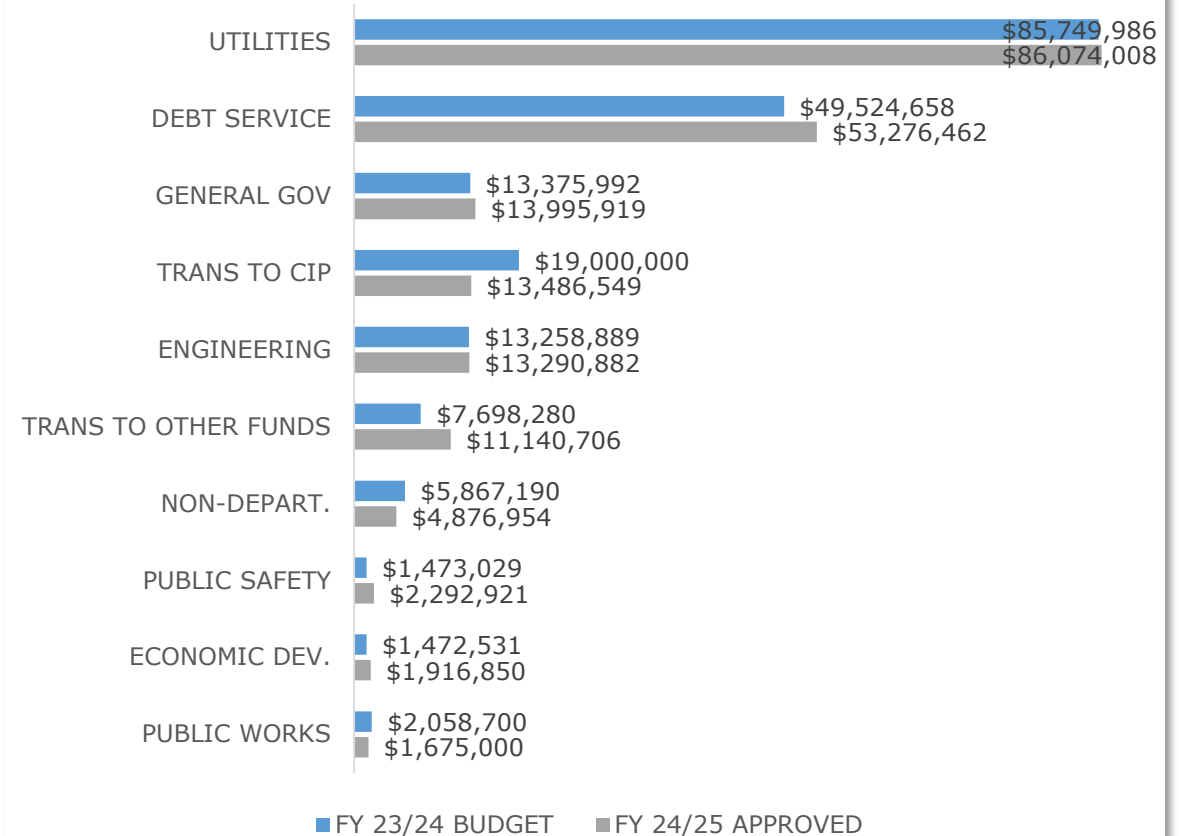


FY 2024/2025 Approved Budget Water & Sewer Expenditures Highlights

Approved Budget \$202,026,251

- Debt Service \$53,276,462
 - increase of \$3,751,804; 8% over the current year debt schedule
 - Repayment of debt incurred for previous capital projects or infrastructure improvements within the water and sewer system
- Transfers Out total \$25,140,706
 - Net reduction of \$1,557,574 or 6% over current year budget.
 - Water & Sewer Capital Improvements; \$14,000,000
 - Cash funded portion of CIP
 - Indirect Cost Transfer to General Fund is \$7,234,706; an increase of \$2,486,426
 - Internal service funds cost transfer is budgeted at \$3,906,000; an increase of \$956,000.
 - Costs associated with central store services such as procurement, enterprise software support and risk management activities

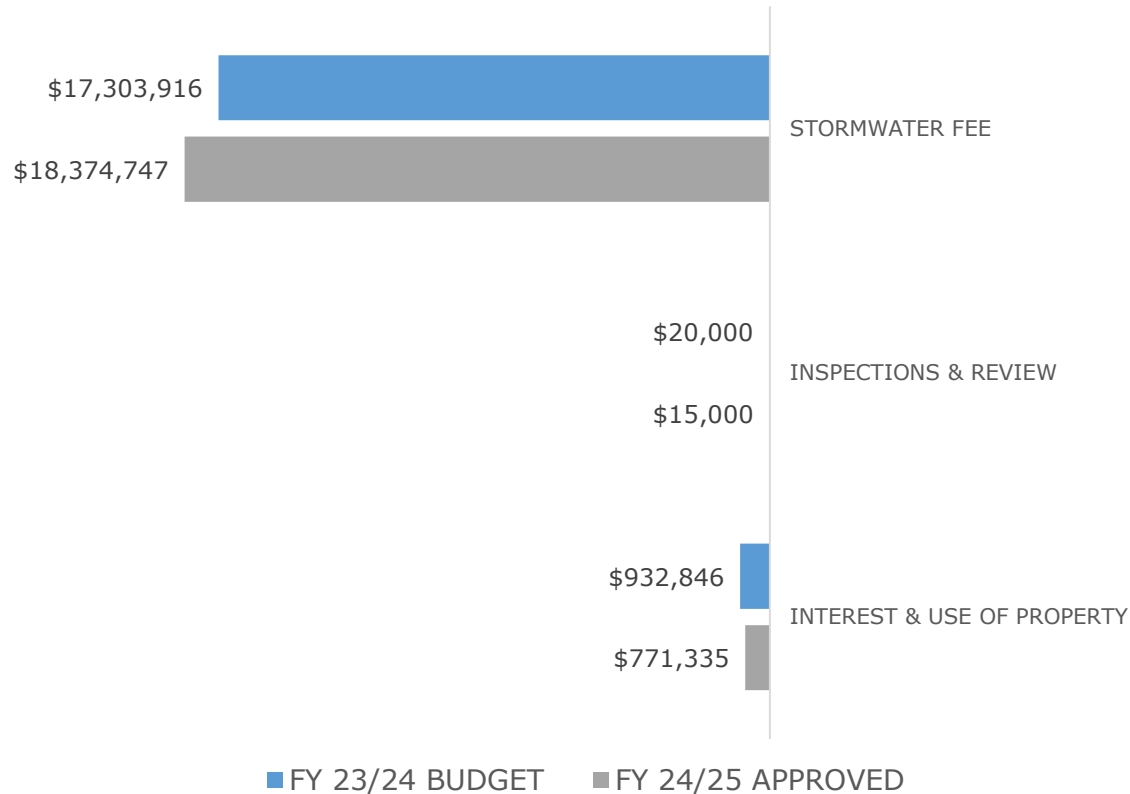
EXPENDITURES BY FUNCTION



FY 2024/2025 Approved Budget Stormwater Fund - Revenues

Approved Budget \$19,161,082

Stormwater Revenue By Source



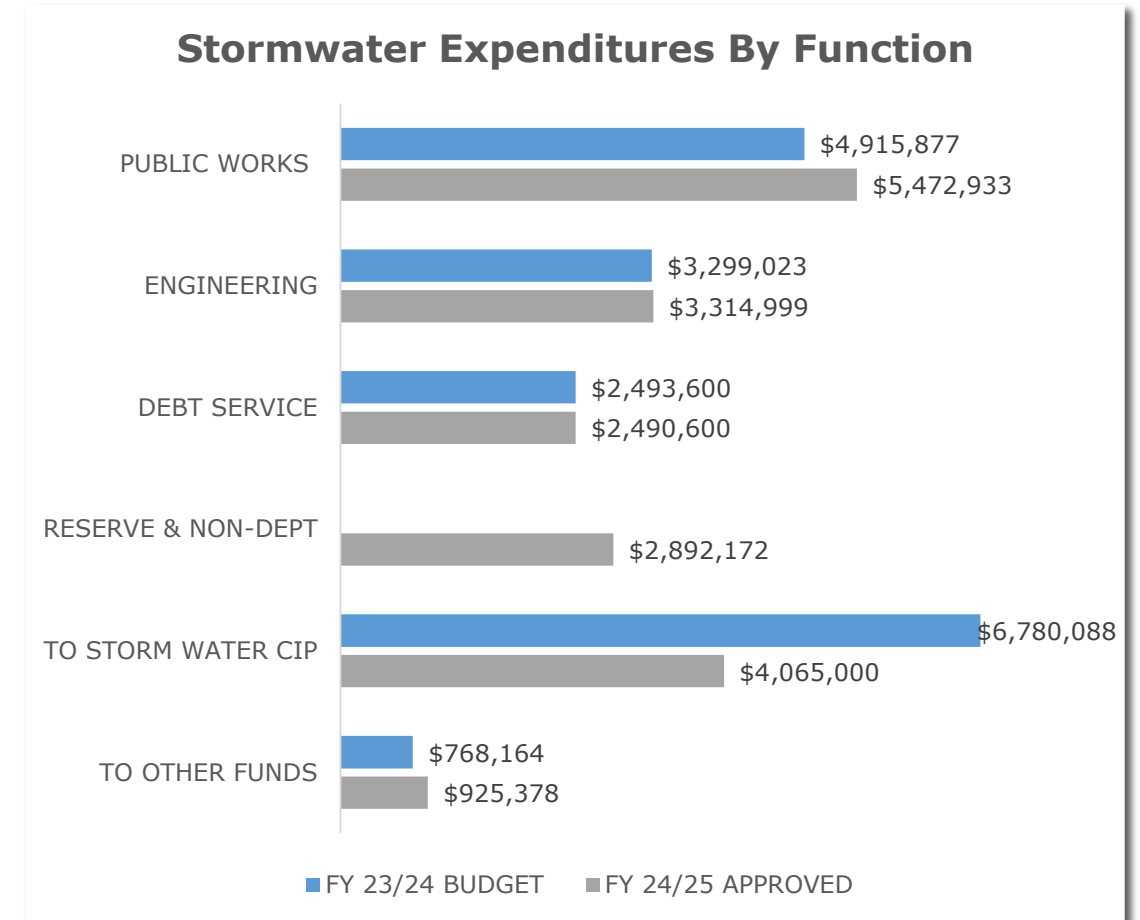
- Revenues

- Increase of \$904,320; 5% over current year budget
- Reflects 5% stormwater service charge rate
- 5th and final year of 5 year rate adjustment program aimed at funding \$95M in stormwater system improvements and infrastructure in order to address flooding

FY 2024/2025 Approved Budget Stormwater Expenditures Highlights

Total Budget \$19,161,082

- Operating Department Budgets
 - Total \$8,787,321; an increase of \$573K; or 7% from prior year budget
 - Public Works Budget includes \$700k for purchase of equipment and personnel associated with median street sweeping program
- Debt service \$2,490,600;
 - Minimal change from current year
- Transfers Out total \$4,990,378
 - Includes budgeted cash portion of Capital Improvement Program of \$4,065,000;
 - General Fund Indirect Cost allocation of \$623,378

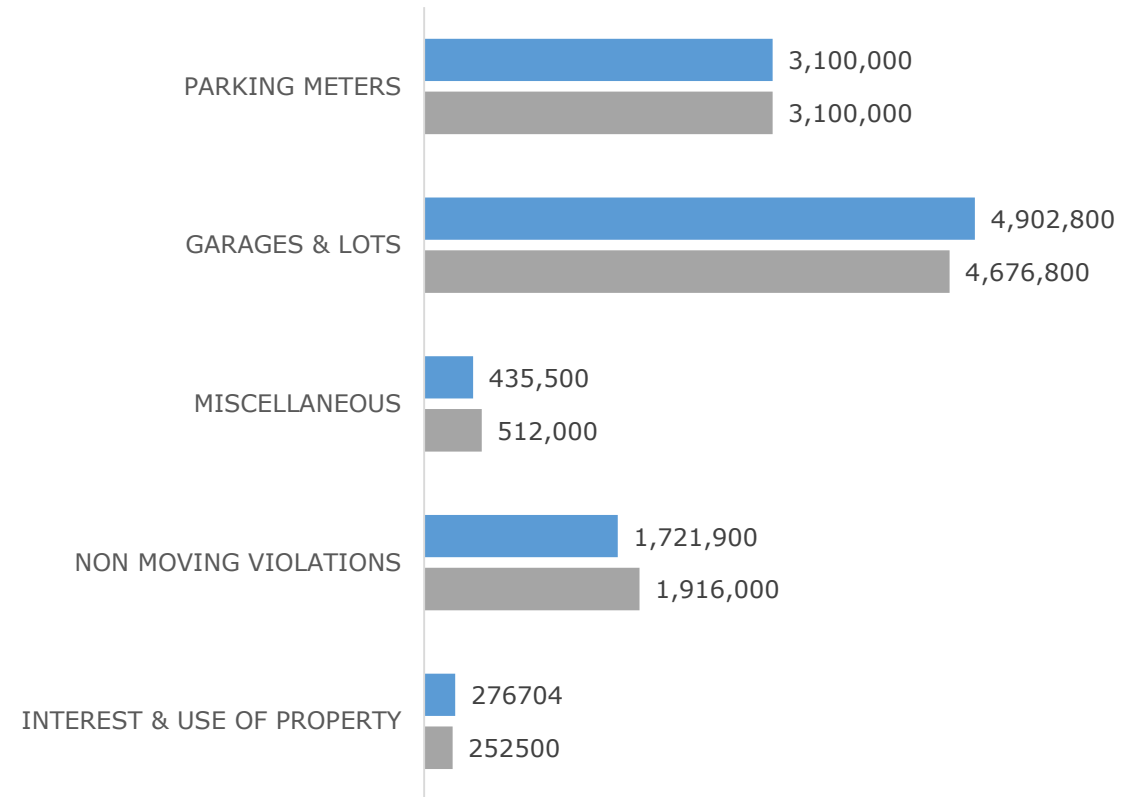


FY 2024/2025 Approved Budget Parking Fund - Revenues

Parking Fund Approved Budget \$10,436,904

- Operating Revenues total \$10,160,200;
 - Flat compared to current year budget
 - In line with current year collections
- Other Sources total \$276,704
 - From interest earnings and rents
- Parking Rate Study
 - Completed with final results pending
 - Anticipates rate adjustments in January 2025
 - Current revenues support minimal debt service coverage
 - Additional revenue needed to meet the infrastructure and ongoing maintenance to financially support the Parking system in the long term

Parking Revenues By Source

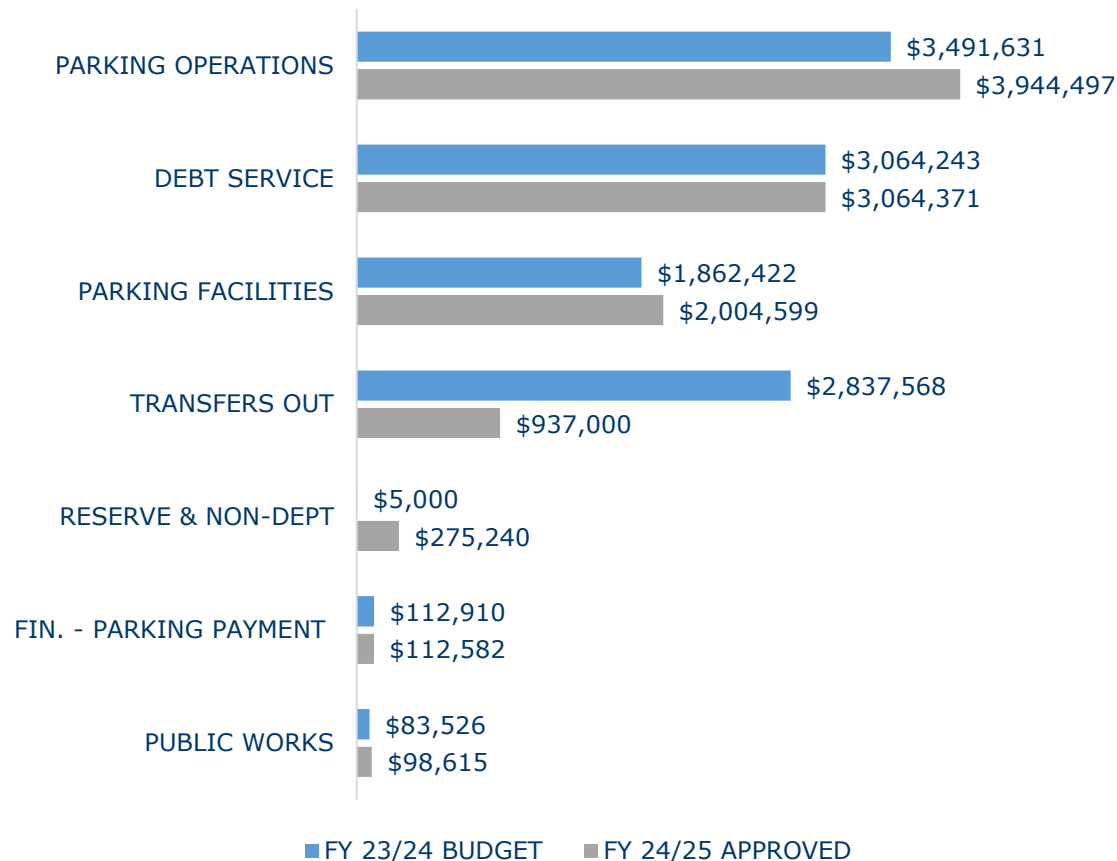


■ FY 23/24 BUDGET ■ FY 24/25 APPROVED

FY 2024/2025 Approved Budget Parking Fund Expenditures Highlights

Parking Fund Approved Budget \$10,436,904

Parking Expenditures By Function



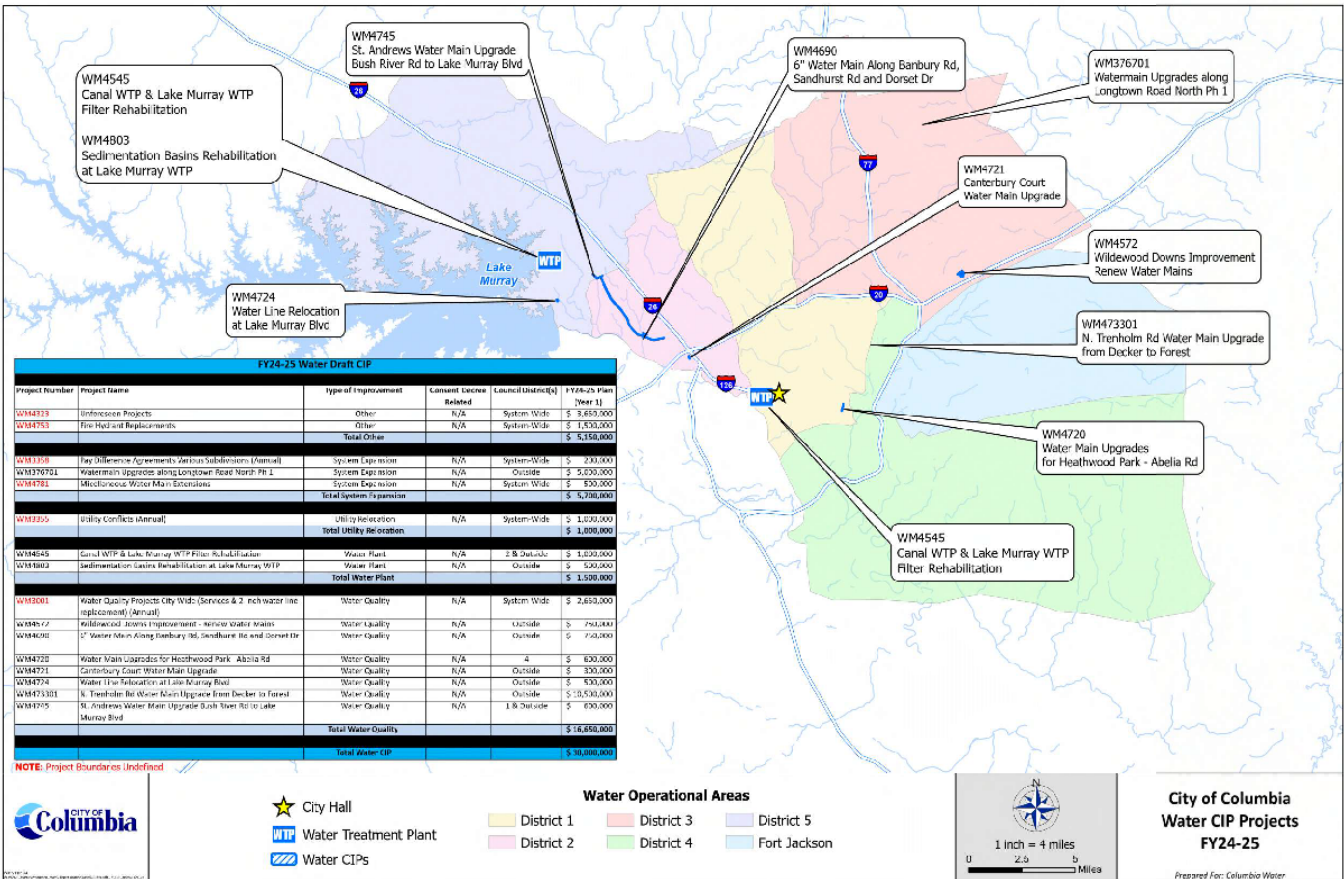
- Department Approved Budgets total \$6,160,293
 - Increase of \$609,804
 - 14 T2 Luke Pay Stations \$250,000
 - 2 Vehicles \$85,000
 - Significant parking operational cost:
 - On-line payment fees \$300,000 & credit card fees \$125,000
 - Electricity \$300,000
 - Maintenance and support contracts \$168,000
 - Elevator maintenance, call boxes, pay stations, software
 - Consideration of staffing to address enforcement, special events and employee engagement;
- Debt service \$3,064,371
 - Existing debt service schedule for parking revenue bonds
- Transfers out \$937,000
 - Indirect Cost Transfer to the General Fund;\$ 500,000
 - Internal Service Fund; \$473,000
 - Same as current year along with transfers for internal service and risk management functions.



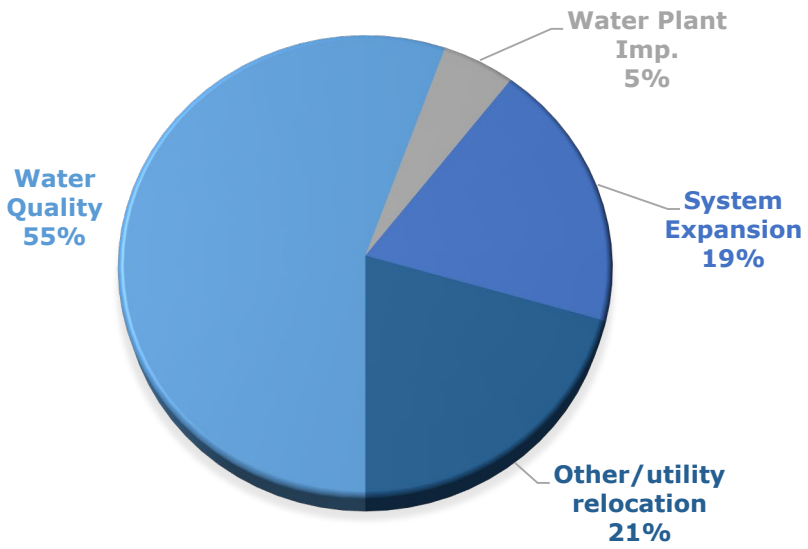
FY 2024/2025 Capital Improvement Program

Water System Improvements
Wastewater System Improvements
Stormwater Improvements

Drinking Water Capital Program



FY 24/25 WATER CAPITAL IMPROVEMENT PROJECTS BY CATEGORY



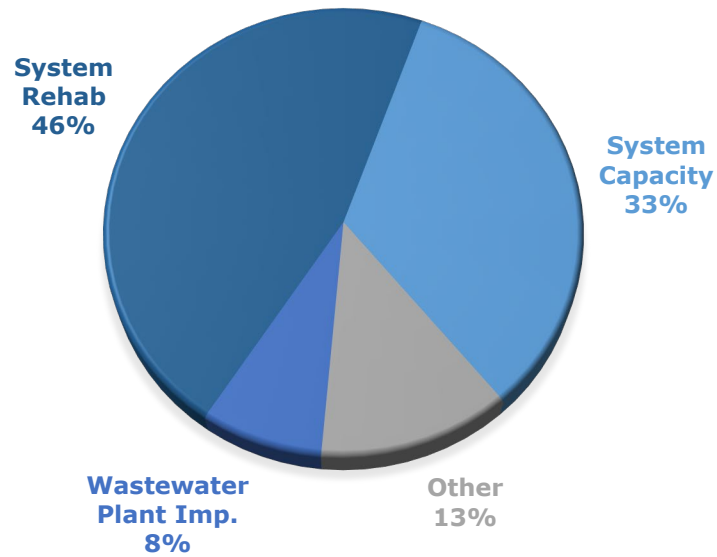
Water Capital Improvement Projects By Category

FY 24/25

Water Quality	\$16,650,000
Water Plant Imp.	\$1,500,000
System Expansion	\$5,700,000
Other/utility relocation	\$6,150,000
Total	\$30,000,000

Wastewater Capital Program

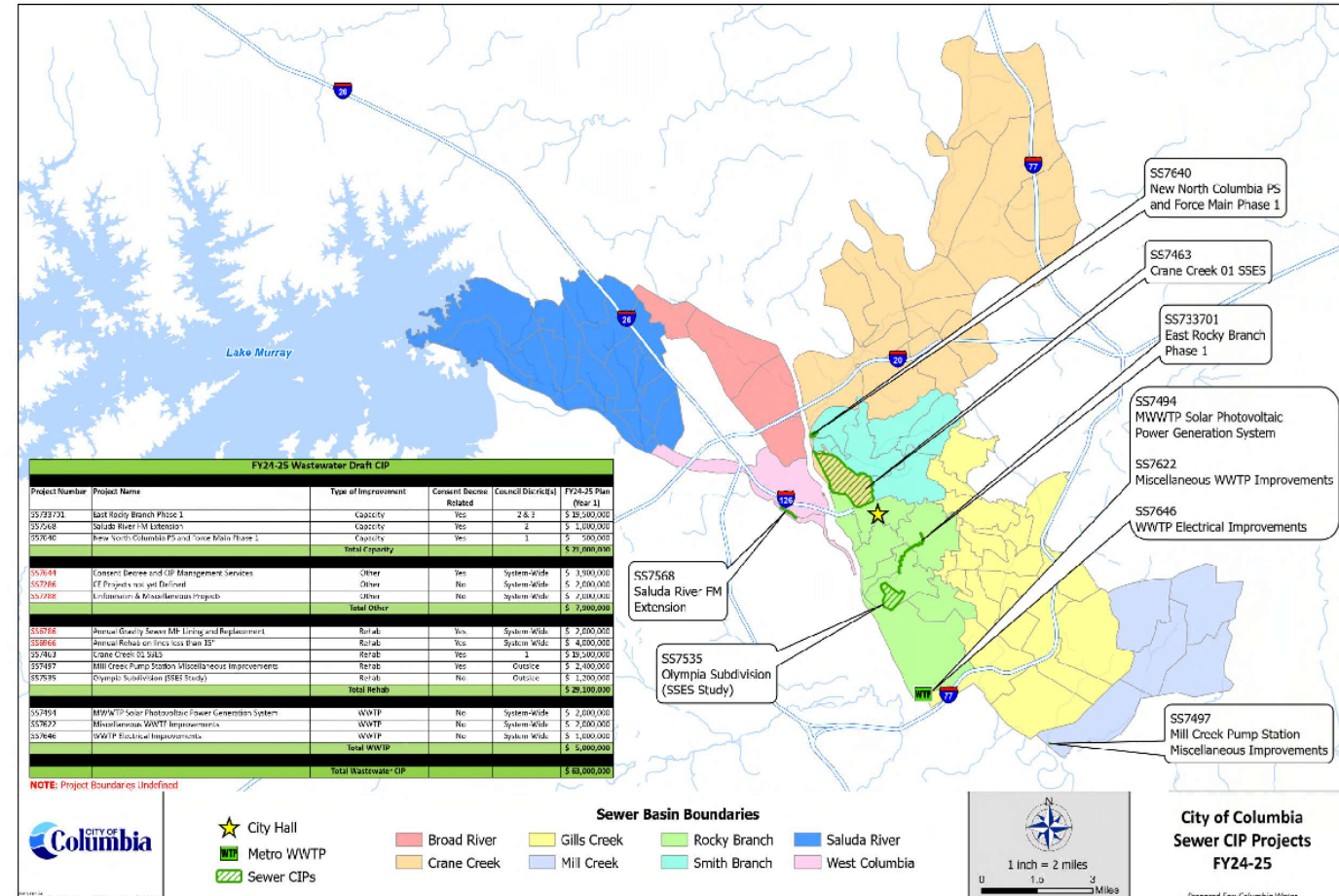
FY 24/25 WASTEWATER CAPITAL IMPROVEMENT PROJECTS BY CATEGORY



Wastewater Capital Improvement Projects

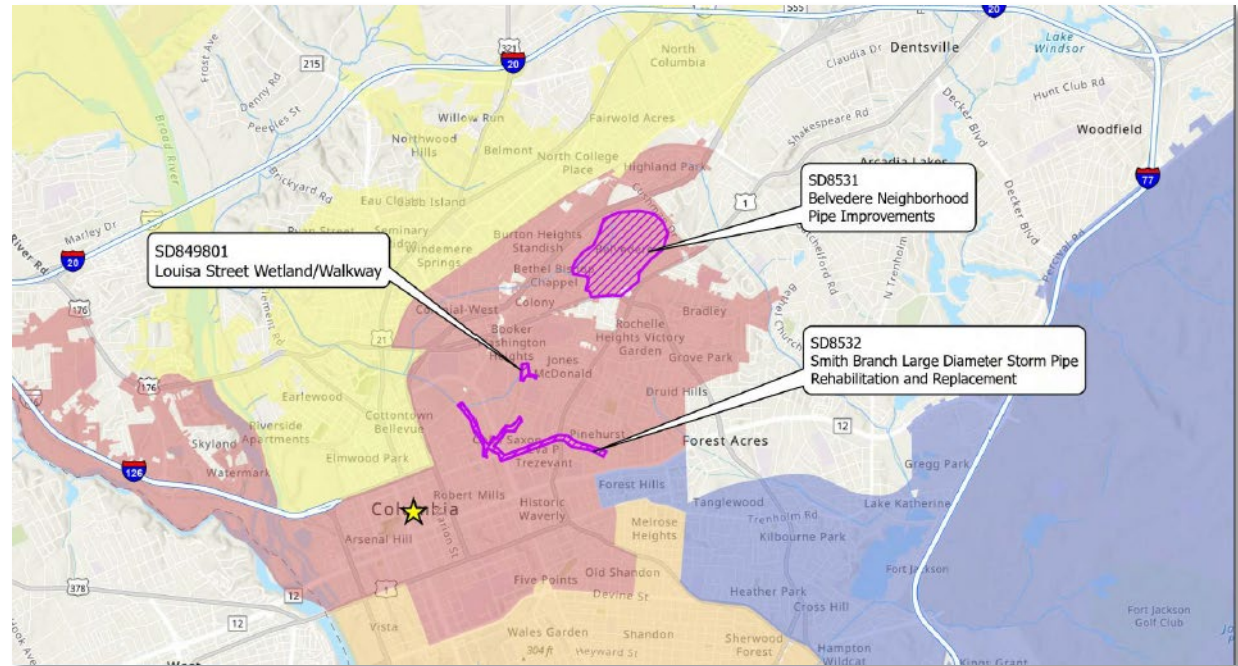
FY 24/25

System Capacity	\$21,000,000
Other	\$7,900,000
Wastewater Plant Imp.	\$5,000,000
System Rehab	\$29,100,000
Total	\$63,000,000



Stormwater Capital Program

Project Number	Project Name	FY24-25
SD839824	SD Projects	\$1,500,000
SD845001	Program management, System Inventory Data Collection	\$1,500,000
SD849801	Louisa Street Wetland/Walkway	\$ 400,000
SD8531	Belvedere Neighborhood Pipe Improvements	\$ 465,000
SD8532	Smith Branch Large Diameter Storm Pipe Rehabilitation and Replacement	\$ 200,000
Total		\$4,065,000



Thank you!

Questions or additional information:

<https://budget.columbiasc.gov/>



ORIGINAL
STAMPED IN RED

ORDINANCE NO.: 2024-043

To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina, for the Fiscal Year ending June 30, 2025

BE IT ORDAINED by the Mayor and Council this 18th day of June, 2024 as follows:

Section 1. That a tax to cover the period from the first day of July 2024, to the thirtieth day of June 2025, 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.
- d. Encumbrances will be carried over to the next year as a reserve to the fund balance.
- e. 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, 2025, which aggregate payments are approximately equal to \$68,813 (the "FY 2025 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 2025 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 2025 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

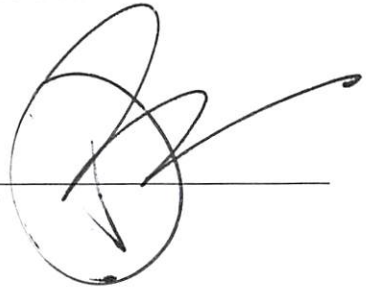
Approved as to form:



City Attorney

Public Hearing:

Introduced: 6/4/2024

Final Reading: 6/18/2024


Mayor

ATTEST:

City Clerk



Fiscal Year 2024-2025 Approved Operating Budget Fund Summaries

- General Fund
- Water & Sewer
- Stormwater
- Parking
- Special Revenue
 - Hospitality Tax
 - State Accommodations
 - Tourism Development
 - Liquor Rebate



CITY OF COLUMBIA
GENERAL FUND SUMMARY

	ACTUAL FY 22/23	BUDGET FY 23/24	APPROVED FY 24/25	DIFF. FM BUDGET	% CHANGE
REVENUE CATEGORIES					
GENERAL PROPERTY TAX	63,672,298	63,755,845	70,823,221		
LICENSES AND PERMITS	41,984,301	43,688,646	44,330,375		
FROM OTHER AGENCIES	18,550,839	19,015,017	19,692,014		
CURRENT SERVICE CHARGES	16,432,822	17,860,696	17,837,212		
FINES & FORFEITURES	298,489	506,500	331,500		
MISCELLANEOUS REVENUE	484,495	455,000	615,000		
INTEREST ON INVESTMENT	1,474,442	145,415	548,307		
RENTS & SALE OF PROPERTY	2,212,028	1,282,740	920,400		
TOTAL REVENUE	145,109,714	146,709,859	155,098,029	8,388,170	5.7%
TRANSFERS IN					
FROM AMERICAN RESCUE PLAN	3,500,000	2,000,000	2,500,000		
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000		
FROM HOSPITALITY TAX	4,000,000	4,000,000	4,800,000		
FROM CAPITAL LEASE PROCEEDS	4,378,794	9,000,000	15,000,000		
FROM PARKING FUND	500,000	500,000	500,000		
FROM WATER & SEWER COST ALLOCATION	4,189,680	4,748,280	7,234,706		
FROM STORM WATER	560,000	608,174	623,378		
FROM UN-APPROPRIATED SURPLUS	0	3,000,000	3,000,000		
TOTAL TRANSFERS IN	17,153,474	23,881,454	33,683,084	9,801,630	41.0%
TOTAL GENERAL FUND REV & TRANS	162,830,482	170,591,313	188,781,113	18,189,800	10.7%
DEPARTMENTS					
LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	923,412	1,001,412		
ADMINISTRATION - CITY MANAGER	810,910	846,929	841,929		
GOVERNMENTAL AFFAIRS	417,678	580,159	584,993		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS	115,396	254,848	250,408		
ADMINISTRATION - ACM DEVELOPMENT	515,045	589,444	577,927		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	245,995	328,169	326,524		
ADMINISTRATION - ACM OPERATIONS	509,624	574,883	530,234		
HUMAN RESOURCES	1,257,729	1,692,001	1,758,465		
BUDGET & PROGRAM MANAGEMENT OFFICE	617,773	792,457	1,235,920		
PUBLIC RELATIONS	908,554	920,562	939,382		
OFFICE OF THE CITY CLERK	386,348	420,941	368,911		
LEGAL	1,769,173	2,466,050	2,440,446		
MUNICIPAL COURT	2,681,747	2,981,834	3,184,201		
FINANCE	2,073,369	2,389,485	2,467,669		
HOMELESS SERVICES	870,728	1,060,000	1,150,604		
OFFICE OF BUSINESS OPPORTUNITIES	697,916	824,857	847,659		
COMMUNITY DEVELOPMENT	510,560	570,714	727,657		
PLANNING & DEV. SERVICES	3,151,072	3,537,588	3,662,494		
POLICE	48,945,540	47,310,248	52,561,240		
EMERGENCY MANAGEMENT	550,015	627,148	659,139		
911 EMERGENCY COMMUNICATIONS	3,232,061	3,487,759	3,535,081		
FIRE	26,090,482	25,041,507	26,650,347		
PARKS & RECREATION	13,199,648	14,270,965	15,080,726		
PUBLIC WORKS	22,552,476	23,782,587	24,519,294		
GENERAL SERVICES	2,720,502	4,015,033	4,956,639		
INFORMATION TECHNOLOGY	4,370,813	5,438,531	5,330,109		
RESERVE	157	992,333	1,034,386		
TOTAL DEPARTMENT	140,053,460	146,620,444	157,223,796	10,603,352	7.2%
NON-DEPARTMENTAL & MISC.					
COMMUNITY PROMOTIONS	81,750	0			
CAPITAL LEASE PURCHASE PAYMENT	6,445,775	6,171,814	6,592,077		
RICHLAND COUNTY DETENTION CENTER PER DIEM	663,671	500,000	700,000		
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817	215,817		
RICHLAND COUNTY PUBLIC DEFENDER	225,000	225,000	225,000		
NON-DEPARTMENTAL & MISC.	86,964	40,000	40,000		
BAD DEBT	6,966	0	0		
TOTAL NON-DEPARTMENTAL	7,725,943	7,152,631	7,772,894	620,263	8.7%
TOTAL EXPENDITURES	147,779,403	153,773,075	164,996,690	11,223,615	7.3%
TRANSFERS OUT					
TO INTERNAL SERVICE FUNDS	8,630,074	2,910,120	2,910,120		
TO DEBT SERVICE	3,616,682	3,616,526	3,682,711		
TO COMPONENT UNIT	1,189,331	1,291,592	1,291,592		
TO CAPITAL PROJECTS	14,375,273		900,000		
TO CAPITAL REPLACEMENT PROGRAM	0	9,000,000	15,000,000		
TOTAL TRANSFERS OUT	27,811,360	16,818,238	23,784,423	6,966,185	41.4%
TOTAL BUDGET	175,590,763	170,591,313	188,781,113	18,189,800	10.7%



CITY OF COLUMBIA
WATER/SEWER OPERATING FUND SUMMARY

	ACTUAL FY 22/23	BUDGET FY 23/24	APPROVED FY 24/25	BUDGET INC/(DEC)	% CHANGE
<u>REVENUE</u>					
WATER SALES	107,709,717	126,726,489	125,738,270		
SEWER SALES	65,601,832	67,699,312	70,009,847		
MISCELLANEOUS REVENUE	4,000	27,994	28,134		
FINES AND FORFEITURES	2,238,441	1,000,000	2,000,000		
TOTAL OPERATING REVENUES	175,553,990	195,453,795	197,776,251	2,322,456	1%
<u>NON-OPERATING REVENUE & TRANSFERS IN</u>					
INTEREST	9,355,933	3,775,460	4,000,000		
RENTS & USE OF PROPERTY	382,057	250,000	250,000		
PEBA REIMBURSEMENT	212,876	0	0		
TOTAL NON-OPERATING REVENUES	18,101,831	4,025,460	4,250,000	224,540	6%
TOTAL REVENUE & TRANSFERS IN	193,655,821	199,479,255	202,026,251	2,546,996	1%
<u>EXPENDITURES</u>					
ADMINISTRATION	750,818	878,933	1,079,450		
CUSTOMER CARE CENTER	5,175,150	5,875,130	5,942,161		
PUBLIC RELATIONS	117,604	113,392	113,392		
FINANCE	1,794,364	2,246,061	2,299,386		
FIRE HYDRANT MAINTENANCE	531,736	724,950	741,295		
POLICE - CSO/PUBLIC SAFETY	997,137	1,473,029	2,292,921		
PUBLIC WORKS-STREET REPAIR	849,514	2,058,700	1,675,000		
GENERAL SERVICES PUBLIC BLDGS.	2,527,470	2,758,081	3,040,790		
GIS MANAGEMENT	524,531	779,445	779,445		
UTILITIES	64,871,535	85,749,986	86,074,008		
ENGINEERING	9,574,514	13,258,889	13,290,882		
TOTAL OPERATING	87,714,375	115,916,596	117,328,730	1,412,134	1.2%
ECONOMIC DEV DEPARTMENT	890,602	1,472,531	1,916,850		
TOTAL NON-OPERATING DEPARTMENTS	890,602	1,472,531	1,916,850	444,319	30%
DEPRECIATION	41,998,216				
DEBT SERVICE	28,006,195	49,524,658	53,276,462		
ECONOMIC DEV SPECIAL PROJECTS	103,500	128,500	78,500		
TECHNOLOGY REPLACEMENTS	356,006	250,000	250,000		
NON-DEPARTMENTAL	6,336,682	35,000	85,000		
OPERATING RESERVE	0	5,453,690	4,463,454		
TOTAL NON-DEPARTMENTAL OPERATING	76,800,598	55,391,848	58,153,416	2,761,568	5%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND/INDIRECT COST ALLOCATION	4,189,680	4,748,280	7,234,706		
TO WATER/SEWER CAPITAL IMP.		19,000,000	13,486,549		
TO INTERNAL SERVICE FUNDS	4,744,004	2,950,000	3,906,000		
TOTAL TRANSFERS	8,933,684	26,698,280	24,627,255	(2,071,025)	-8%
TOTAL	174,339,259	199,479,255	202,026,251	2,546,996	1%



CITY OF COLUMBIA
STORM WATER OPERATING SUMMARY

	ACTUALS FY22/23	BUDGET FY 23/24	APPROVED FY 24/25	BUDGET INC/(DEC)	% CHANGE
REVENUE					
Operating Revenue					
STORM WATER FEE	17,325,576	17,303,916	18,374,747		
STORM WATER REVIEW	18,600	15,000	15,000		
STORM WATER INSPECTIONS	0	5,000	0		
TOTAL OPERATING REVENUES	17,344,176	17,323,916	18,389,747	1,065,831	6.2%
Non-operating Revenue & Transfers					
INTEREST & USE OF PROPERTY	2,829,352	932,846	771,335		
TOTAL NON-OPERATING REVENUES	2,829,352	932,846	771,335	(161,511)	-17%
TOTAL REVENUES & TRANSFERS IN	20,173,528	18,256,762	19,161,082	904,320	5.0%
EXPENDITURES					
DEPARTMENTS					
ENGINEERING	2,151,571	3,299,023	3,314,999		
PUBLIC WORKS	2,520,700	4,915,877	5,472,933		
TOTAL DEPARTMENTS	4,672,272	8,214,900	8,787,932	573,032	7.0%
NON-DEPARTMENTAL EXPENSES					
DEPRECIATION	2,071,214				
DEBT SERVICE	3,759,682	2,493,600	2,490,600		
NON-DEPARTMENTAL/MISC.	107,869		50,000		
RESERVE		0	2,842,172		
TOTAL NON-DEPARTMENTAL	3,867,550	2,493,600	5,382,772	2,889,172	115.9%
TRANSFERS OUT					
TO GENERAL FUND/INDIRECT COST ALLOCATION	560,000	608,174	623,378		
TO STORM WATER CAPITAL PROJECTS	11,000,000	6,780,088	4,065,000		
TO INTERNAL SERVICE FUNDS	298,866	160,000	302,000		
TOTAL OTHER	11,858,866	7,548,262	4,990,378	(2,557,884)	-34%
TOTAL BUDGET	20,398,688	18,256,762	19,161,082	1,004,320	6%



CITY OF COLUMBIA
PARKING OPERATING FUND SUMMARY

	ACTUAL FY 22/23	BUDGET FY 23/24	APPROVED FY 24/25	DIFF. FM BUDGET	% CHANGE
<u>OPERATING REVENUES</u>					
STREET PARKING METERS	2,785,961	3,100,000	3,100,000		
PARKING GARAGES	3,570,959	3,819,000	4,100,500		
PARKING LOTS	650,106	857,800	802,300		
MISC. CHARGES FOR SERVICES	394,815	512,000	435,500		
NON-MOVING VIOLATIONS	1,632,785	1,916,000	1,721,900		
TOTAL REVENUE	9,034,626	10,204,800	10,160,200	(44,600)	0%
<u>NON-OPERATING & TRANSFERS IN</u>					
INTEREST REVENUE	293,229	137,000	163,604		
RENTS & USE OF PROPERTY	97,965	115,500	113,000		
FROM FUND BALANCE		1,000,000			
TOTAL NON-OPERATING & TRANSFERS	412,970	1,252,500	276,704	(975,796)	-78%
TOTAL REVENUES & TRANSFERS IN	9,447,596	11,457,300	10,436,904	(1,020,396)	-9%
<u>EXPENDITURES</u>					
<u>Operating Departments</u>					
FINANCE - PARKING PAYMENT SERVICES	96,409	112,057	112,582		
PARKING OPERATIONS	3,138,840	3,480,035	4,124,497		
PARKING FACILITIES	1,304,276	1,862,203	2,004,599		
PUBLIC WORKS	74,677	96,194	98,615		
TOTAL OPERATING DEPARTMENTS	4,614,202	5,550,489	6,340,293	789,804	14%
<u>Non-Departmental</u>					
DEPRECIATION	2,198,463	0	0		
DEBT SERVICE	1,409,290	3,064,243	3,064,371		
NON-DEPARTMENTAL/MISC.	106,760	5,000	5,000		
BAD DEBT / YEAR END ACCRUALS	(20,915)	0	0		
RESERVE			90,240		
TOTAL NON-DEPARTMENTAL	3,693,598	3,069,243	3,159,611	90,368	3%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND	500,000	500,000	500,000		
TO CAPITAL IMPROVEMENTS	754,940	1,900,568	0		
TO RISK MANAGEMENT		0	120,000		
TO INTERNAL SERVICES	732,956	437,000	277,000		
TO PURCHASING		0	40,000		
TOTAL TRANSFERS	1,987,896	2,837,568	937,000	(1,900,568)	-67%
TOTAL BUDGET	10,295,696	11,457,300	10,436,904	(1,020,396)	-9%



CITY OF COLUMBIA
HOSPITALITY TAX SUMMARY

	ACTUAL FY 22/23	AMENDED FY 23/24	APPROVED FY 24/25	DIFF. FM BUDGET	% CHANGE
REVENUES					
HOSPITALITY TAX	14,208,055	13,409,068	15,718,458		
FINES & LATE FEES	41,113	80,000	0		
INTEREST	220,214	0	126,979		
TOTAL REVENUES	14,469,382	13,489,068	15,845,437	2,436,369	18%
TRANSFERS IN & OTHER FINANCING					
FM FUND BALANCE	0	1,828,156	0		
TOTAL REVENUE & TRANSFERS IN	14,469,382	15,317,224	15,845,437	1,105,413	7%
EXPENDITURES					
HOSPITALITY TAX COMMITTEE ALLOCATIONS	3,030,028	3,268,000	3,594,800	326,800	10%
PRIOR YEAR CARRYFORWARDS		480,435			
LINE ITEM AGENCIES	2,816,888				
COLUMBIA MUSEUM OF ART	800,000	850,000	TBD		
CMA CAPITAL PROJECT	300,000				
COLUMBIA MUSIC FESTIVAL ASSOC.	255,000	255,000	TBD		
EdVENTURE	400,000	450,000	TBD		
HISTORIC COLUMBIA FOUNDATION	703,000	750,000	TBD		
HCF COLUMBIA 63 OUR STORY MATTERS	175,000	175,000	TBD		
ONE COLUMBIA	83,888	100,000	TBD		
SC PHILHARMONIC	100,000				
LINE ITEM AGENCIES	2,816,888	2,580,000	2,838,000	258,000	10%
OTHER ALLOCATIONS					
<i>Reflects allocation by Council & does not include Committee Allocations</i>					
BLACK EXPO	0	50,000	0		
CAROLINA MARATHON ASSOCIATION	0	7,000	0		
CITY CENTER PARTNERSHIP (pilot program)	0	100,000	0		
PARKS & RECREATION FOUNDATION	25,235	119,765	100,000		
COLUMBIA STREAMS ART (carried forward from FY 23/23)	0	100,000	0		
PUBLIC ART PROJECT	0	100,000	0		
RIVER ALLIANCE	26,000	26,000	70,000		
ALLOCATIONS	51,235	502,765	170,000	(136,000)	-44%
SPECIAL PROJECTS					
INVESTMENT FEES	5,812	0	0		
MARKETING & PROMOTIONS	0	360,000	TBD		
SCETV SOUTHERN SONGWRITERS		25,000			
RESERVE FOR FUTURE ALLOCATION	0		1,904,024		
	5,812	385,000	1,904,024	1,519,024	395%
TRANSFERS OUT					
TO GEN. FUND	4,000,000	4,000,000	4,800,000		
TO DEBT SERVICE	2,534,143	2,533,493	2,538,613		
TO CAPITAL PROJECTS	4,000,000	1,567,531			
TOTAL TRANSFERS OUT	10,534,143	8,101,024	7,338,613	(762,411)	-9%
TOTAL EXPENDITURES	16,438,106	15,317,224	15,845,437	1,105,413	7%



CITY OF COLUMBIA
ACCOMMODATIONS TAX
STATE ACCOMMODATIONS TAX

	ACTUAL FY 22/23	AMENDED FY 23/24	APPROVED FY 24/25	DIFF. FM BUDGET	% CHANGE
REVENUES					
ACCOMMODATIONS TAX	3,337,336	2,950,000	3,404,083		
INTEREST EARNINGS	48,527	0	0		
TOTAL REVENUES	3,385,863	2,950,000	3,404,083	454,083	15%
TRANSFERS IN					
FROM FUND BALANCE	0	2,155,707	0		
TOTAL REVENUE & TRANSFERS IN	3,385,863	5,105,707	3,404,083	(1,701,624)	-33%
EXPENDITURES					
ACCOMMODATIONS TAX ALLOCATIONS					
CONVENTION & VISITORS BUREAU	1,600,000	2,300,000	TBD		
LAKE MURRAY TOURISM	375,488	400,000	TBD		
RESERVE FOR FUTURE ALLOCATION	0	1,011,797			
COMMITTEE ALLOCATIONS (60%/35%)	1,975,488	3,711,797	2,337,235	(1,374,562)	-37%
5% GENERAL PURPOSE			153,954		
COMMITTEE EXPENSES & OTHER	6,426	13,655	15,000		
COMMUNITY PROMOTIONS	27,500	229,255	0		
GENERAL ALLOCATIONS (5%)	38,110	242,910	168,954	(73,956)	-30%
TOTAL EXPENSES	2,013,598	3,954,707	2,506,189	(1,448,518)	-37%
TRANSFERS OUT					
TO GENERAL FUND	25,000	25,000	25,000		
TO CAPITAL PROJECTS	0	253,000	0		
TO DEBT SERVICE	0	873,000	872,894		
TOTAL OTHER FUNDS	25,000	1,151,000	897,894	(253,106)	-22%
TOTAL EXPENDITURES	2,038,598	5,105,707	3,404,083	(1,701,624)	-33%



CITY OF COLUMBIA
TOURISM DEVELOPMENT FEE
(LOCAL ACCOMMODATIONS TAX)

	BUDGET FY 23/24	APPROVED FY 24/25	Inc/(Dec)	% Change
REVENUE				
Tourism Development Fee	4,020,000	4,795,134		
Interest				
TOTAL REVENUE	4,020,000	4,795,134	775,134	19%
EXPENDITURES				
Fees and services	270,000	TBD		
Marketing & Promotions	2,750,000	TBD		
Convention Center				
	3,020,000	3,822,240	802,240	27%
TRANSFERS AND OTHER USES				
Debt Service	1,000,000	972,894		
TOTAL EXPENDITURES	4,020,000	4,795,134	775,134	19%



CITY OF COLUMBIA
LIQUOR PERMIT REBATE

	ACTUAL FY 22/23	BUDGET FY 23/24	APPROVED FY 24/25	Inc / (Dec)	% CHANGE
<u>REVENUES</u>					
LIQUOR R REBATE	417,495	350,000	417,495		
INTEREST INCOME	50,004		20,737		
TOTAL REVENUES	467,499	350,000	438,232	88,232	25%
<u>TRANSFERS IN</u>					
FM FUND BALANCE		1,800,000			
TOTAL REVENUE & TRANSFERS IN	467,499	2,150,000	438,232		
<u>EXPENDITURES</u>					
HISTORIC COLUMBIA FOUNDATION		175,000			
GEMINI STUDIOS UPFIT		50,000			
MISC. EXPENSES	1,219				
RESERVE FOR FUTURE ALLOCATION		125,000	438,232		
TOTAL EXPENSES	1,219	350,000	438,232	88,232	25%
<u>TRANSFERS OUT</u>					
TO CAPITAL PROJECTS	395,000	1,800,000			
TOTAL OTHER FUNDS	395,000	1,800,000			
TOTAL EXPENDITUREES	396,219	2,150,000	438,232		



Fiscal Year 2024-2025 Approved Capital Budget

- Water
- Wastewater
- Stormwater



FY 24-25 APPROVED CAPITAL IMPROVEMENT PROGRAM

FY24-25 Water Approved CIP			
Project Number	Project Name	Type of Improvement	FY24-25 Plan (Year 1)
WM4323	Unforeseen Projects	Other	\$ 3,650,000
WM4753	Fire Hydrant Replacements	Other	\$ 1,500,000
			\$ 5,150,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	\$ 200,000
WM376701	Watermain Upgrades along Longtown Road North Ph 1	System Expansion	\$ 5,000,000
WM4781	Miscellaneous Water Main Extensions	System Expansion	\$ 500,000
			\$ 5,700,000
WM3355	Utility Conflicts (Annual)	Utility Relocation	\$ 1,000,000
			\$ 1,000,000
WM4545	Canal WTP & Lake Murray WTP Filter Rehabilitation	Water Plant	\$ 1,000,000
WM4803	Sedimentation Basins Rehabilitation at Lake Murray WTP	Water Plant	\$ 500,000
			\$ 1,500,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	\$ 2,650,000
WM4572	Wildewood Downs Improvement - Renew Water Mains	Water Quality	\$ 750,000
WM4690	6" Water Main Along Banbury Rd, Sandhurst Rd and Dorset Dr	Water Quality	\$ 750,000
WM4720	Water Main Upgrades for Heathwood Park - Abelia Rd	Water Quality	\$ 600,000
WM4721	Canterbury Court Water Main Upgrade	Water Quality	\$ 300,000
WM4724	Water Line Relocation at Lake Murray Blvd	Water Quality	\$ 500,000
WM4733	N Trenholm Rd Water Main Upgrade from Decker to Forest	Water Quality	\$ 10,500,000
WM4745	St. Andrews Water Main Upgrade Bush River Rd to Lake Murray Blvd	Water Quality	\$ 600,000
			\$ 16,650,000
			\$ 30,000,000



FY 24-25 APPROVED CAPITAL IMPROVEMENT PROGRAM

FY24-25 Wastewater Approved CIP			
Project Number	Project Name	Type of Improvement	FY24-25 Plan (Year 1)
SS733701	East Rocky Branch Phase 1	Capacity	\$ 19,500,000
SS7568	Saluda River FM Extension	Capacity	\$ 1,000,000
SS7640	New North Columbia PS and Force Main Phase 1	Capacity	\$ 500,000
			\$ 21,000,000
SS7286	CE Projects not yet Defined	Other	\$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	\$ 2,000,000
SS7644	Consent Decree and CIP Management Services	Other	\$ 3,900,000
			\$ 7,900,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	\$ 2,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	\$ 4,000,000
SS7463	Crane Creek 01 SSES	Rehab	\$ 19,500,000
SS7497	Mill Creek Pump Station Miscellaneous Improvements	Rehab	\$ 2,400,000
SS7535	Olympia Subdivision (SSES Study)	Rehab	\$ 1,200,000
			\$ 29,100,000
SS7494	MWWTP Solar Photovoltaic Power Generation System	WWTP	\$ 2,000,000
SS7622	Miscellaneous WWTP Improvements	WWTP	\$ 2,000,000
SS7646	Metro WWTP Electrical Supply Reliability Improvements	WWTP	\$ 1,000,000
			\$ 5,000,000
			\$ 63,000,000



FY 24-25 APPROVED CAPITAL IMPROVEMENT PROGRAM

FY24-25 Stormwater Approved CIP			
Project Number	Project Name	Type of Improvement	FY24-25 Plan (Year 1)
SD839824	SD Projects Not Defined	Miscellaneous	\$ 1,500,000
SD845001	Program management, System Inventory Data Collection	Program management, System Inventory Data Collection	\$ 1,500,000
SD849801	Louisa Street Wetland/Walkway	Flood reduction and water quality improvement	\$ 400,000
SD8531	Belvedere Neighborhood Pipe Improvements	Flood reduction and system rehabilitation	\$ 465,000
SD8532	Smith Branch Large Diameter Storm Pipe Rehabilitation and Replacement	System rehabilitation	\$ 200,000
			\$ 4,065,000