

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 20<sup>th</sup> 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 \_\_\_\_\_

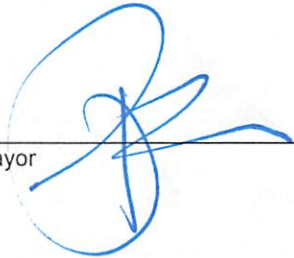
Approved by:

  
City Manager

Approved as to form:

  
City Attorney

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

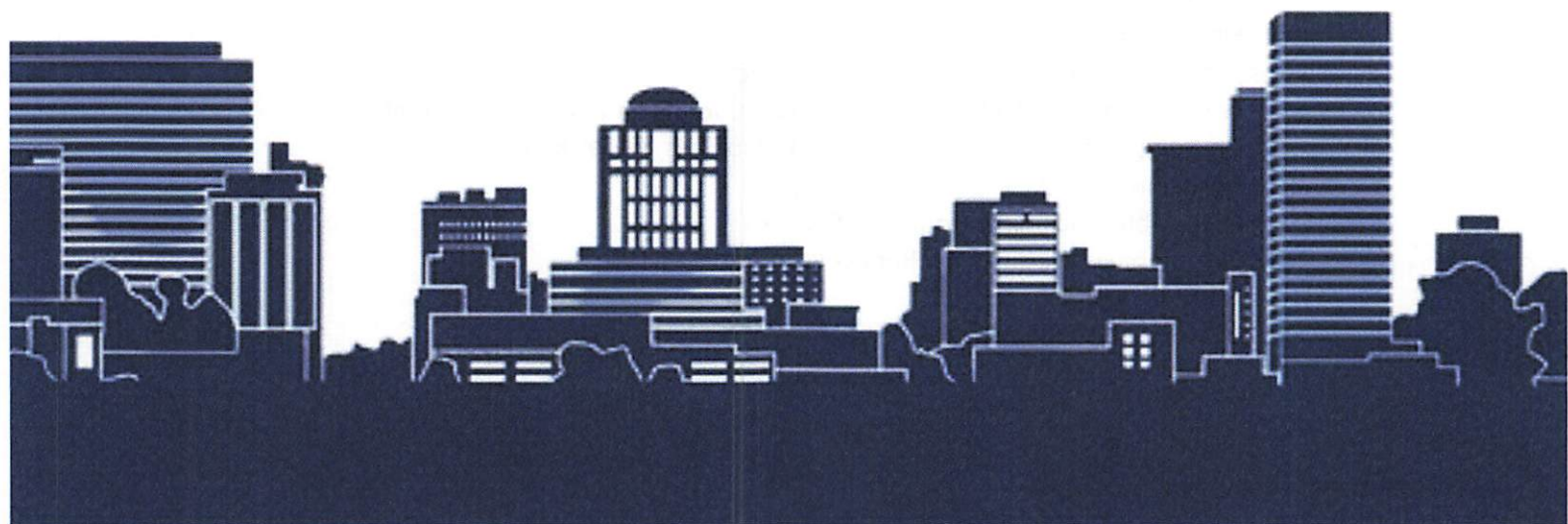
  
Mayor

ATTEST:  
  
City Clerk



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**FY 2023/2024 PROPOSED BUDGET  
PUBLIC HEARING  
JUNE 6, 2023**







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June 2, 2023

The Honorable Daniel J. Rickenmann, Mayor  
The Honorable Members of Columbia City Council  
Re: FY 2023/2024 Proposed Budget

Dear Mayor Rickenmann and City Council:

On behalf of myself and City staff, we are pleased to present the FY2023-2024 Proposed Budget for your consideration. Based on City Council's input during Budget Workshops, this Proposed Budget is in balance and will be presented for City Council's consideration at the June 6 Budget Public Hearing. This transmittal letter summarizes the Proposed Budget in preparation of final adoption.

#### **BUDGET DEVELOPMENT**

The development of this budget seeks to meet City Council Strategic Outcomes, provide for effective and efficient services to our citizens, businesses and visitors; and continue to be good stewards of City resources. Where feasible, staff sought savings and efficiencies, deferred/rescheduled capital investments, and considered impacts of service demands. The budget process intends to weigh all competing requests and priorities for City resources, within expected fiscal constraints. Where possible, we made operational adjustments in order to make the best use of limited resources while factoring in the demands for new or expanded services, new priorities and growth in service areas. The following factors set the framework for the budget:

- 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
  - On-going needs: sidewalks, roads, city facilities, water & sewer
- Improving Community Assets by Addressing
  - Affordable Housing & Homeless Services
  - Commercial & Residential Redevelopment
  - Blight
  - Beautification & Gateways





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## BUDGET HIGHLIGHTS

The Proposed Budget focuses on investments in City Council's Strategic Outcomes highlighted below:

- Economic Growth
  - Implementing the Economic Development Strategic Plan and restructured functions to include filling key staff positions in real estate and business recruitment, a renewed focus on urban recruitment of multi-family housing, mixed use retail, restaurants and hotel.
  - Working with community partners to provide educational events and technical assistance to help develop our small business community.
  - Develop and coordinate capacity – building training for our construction industry to help create a pipeline for minority and women water and sewer professionals that have an interest in building their capacity.
- Safe communities
  - The ability to retain and recruit Public Safety employees is critical for a safe, thriving community. Competitive pay plan for firefighters based on a new pay structure that incorporates salary progressions through steps.
  - Continue to improve our utilization of technology in delivery of public safety services.
  - Executed phase of retention and recruitment efforts by implementing alternative service delivery solutions and a marketing strategy.
- Organizational effectiveness - Investing in City employees / city services / customer services
  - City employees are at the core of City services. Attracting, training and retaining a competent, high quality workforce is essential to being a high performing organization. Therefore, we are prioritizing employee compensation adjustments, an interactive and engaging evaluation system, training and leadership development.
  - City Manager's Retention & Recruitment Initiative aims to improve organizational culture and performance. A component of this strategy addresses updating pay and benefit policies. The City's ability to attract and retain competent and capable employees is a critical part of providing quality city services. The quality of service delivered by City employees requires that we offer compensation that is equitable and comparable to similar positions in the local job market. We have included \$3,000,000 to implement the Compensation & Classification market analysis completed last year. Each fund will cover the cost of the employees charged to that fund.
  - Almost every Department referenced the ability to hire and retain employees as a top priority.



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- Communications
  - Work with a professional communications and marketing firm, investments in developing and implementing a comprehensive communication strategy that will showcase the City as a great destination to live, work, play and conduct business.
  - Planning and Development Services to host Development Clinics to educate customers and facilitation communication between staff and developers.
- Beautification and Appearance
  - Expansion of beautification initiative in addressing our gateways, main thoroughfares and medians with painting, plantings and cleanings.
- Built Infrastructure
  - Continuation of capital replacement program for rolling stock and technology upgrades.
  - Provides funding for Capital Improvement Program addressing water quality, sewer system rehabilitation, storm drain and nuisance flooding.
  - Painting and stucco repairs of City parking decks.
- Vibrant Community
  - Public art initiative in our neighborhood districts.
  - A focus on quantifying the many services provided for special events and the assistance provided to event organizers by reviewing the various functions and developing a needed permitting and fee structure.

The city continues to attract and seek economic investment and is a beautiful destination to live, work and play. We are fortunate to have a dedicated, well-motivated, and skilled city team that delivers quality services. We have prepared a budget that prioritizes effective service delivery to our citizens and customers; values our employees; enhances public safety; encourages growth and development; expands beautification efforts; provides opportunities for art and culture; and focuses on tools to better *Tell Our Story*.

Respectfully,

Teresa Wilson  
City Manager



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### ALL FUNDS SUMMARY

<u>OPERATING FUNDS</u>	<u>FY 2022/2023</u>	<u>FY 2023/2024</u>		
<u>SUMMARY</u>	<u>Budget</u>	<u>Proposed</u>	<u>Change \$</u>	<u>%</u>
General Fund	\$164,810,594	\$170,591,313	\$5,780,719	3.5%
Water & Sewer	\$185,048,681	\$199,479,255	\$14,430,574	7.8%
Storm Water	\$16,121,055	\$18,256,762	\$2,135,707	13.2%
Parking Fund	\$10,238,702	\$11,457,300	\$1,218,598	11.9%
Hospitality Fund	\$17,545,515	\$14,740,024	-\$2,805,491	-16.0%
Accommodations	\$2,660,000	\$5,093,207	\$2,433,207	91.5%
Tourism Dev Fee		\$4,020,000		
Liquor Permit	\$400,000	\$2,150,000	\$1,750,000	437.5%
	<b>\$396,824,547</b>	<b>\$425,787,861</b>	<b>\$28,963,314</b>	<b>7.3%</b>

	<u>FY 2022/2023</u>	<u>FY 2023/2024</u>		
<u>CAPITAL IMPROVEMENT</u>	<u>Budget</u>	<u>Proposed</u>		
Water	\$13,000,000	\$28,500,000	\$15,500,000	119.2%
Wastewater	\$27,000,000	\$64,500,000	\$37,500,000	138.9%
Stormwater	\$11,100,000	\$13,100,000	\$2,000,000	18.0%
Parking	\$1,000,000	\$1,916,918	\$916,918	
	<b>\$52,100,000</b>	<b>\$108,016,918</b>	<b>\$55,916,918</b>	<b>107.3%</b>

### INTRODUCTION

The annual budget is the policy document that communicates the financial priorities of the City for the fiscal year. The budget is prepared each year with support and policy input from our elected officials and hard work from our departments to ensure we are preparing a lean budget that provides the resources needed to deliver excellent day-to-day service to our community. The FY 23-24 Proposed Budget is balanced through efforts to manage cost, analyzing revenues and expenditures, and making good use of one-time revenues in order to make numerous hard decisions at the effort of presenting City Council with a balanced budget.

### BUDGET SUMMARIES BY FUND

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





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### Budget by Major Categories

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

Personnel	Includes base salaries, overtime and fringes, which include mandatory Federal and State Taxes, health and dental premiums, state retirement, unemployment, and workers compensation.
Operating	Supplies, consumables such as office supplies, fuel, materials, chemicals, small tools, etc.
Services	Any service provided from an external firm, agency or department - postage, electricity, contracted services, consultants, fleet repairs, etc.
Capital Outlays	Items purchased utilizing department operating budget for the purchase of equipment, vehicles, etc that become capital assets and are in excess of \$5,000. Capital Replacement Lease proceeds are reflected in this category.
Non-Dept	Reflects allocations to programs, services or special projects not associated with specific departments or city functions and any service provided by a third party.
Transfers	Reflects transfers from one fund to another.

### GENERAL FUND

The FY 23-24 General Fund Proposed Budget is \$170,591,313; an increase of \$5,781,107; 3.5%. This budget was prepared with expectation of maintaining existing service levels, while also prioritizing programs and initiatives aimed at meeting City Council's Strategic Outcomes.

The General Fund is the primary fund of the City and supports many of the City services and functions provided every day to our citizens, businesses and visitors. The City uses a strategic approach to balance the budget by assessing revenue enhancement opportunities and managing costs. Balancing the budget requires that we align limited resources while meeting obligations and prioritizing programs and services. The City Manager has developed a budget that meets that goal.



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**Revenues and Transfers In**

	FY 21/22	FY 22/23	FY 23/24		
REVENUE TYPE	ACTUAL	BUDGET	PROJECTED	Difference	Change
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%

Revenues are projected at \$146,709,859; an increase of \$4,873,945; 3.4% over the current year budget. The General Fund is supported by revenues generated from property taxes, licenses and permits, various service charges, and other sources. The increase is attributed primarily to anticipated growth in revenue from Service Charges and rate adjustment to Hydrant Fees. Overall, revenues are steady, but growth is minimal and struggles to keep up with budget demands of new or expanded programs and cost increases.

- Property taxes are budgeted at \$63,755,845; a net increase of \$854,871 or 1.3%.
- Revenue from Licenses and Permits are budgeted at \$43,688,646; which is an increase of approximately \$799,548 over current year budget. The proposed budget reflects a minimal increase, but is moderately aggressive compared to prior year actuals. Revenues from business license make up the majority of this increase.
- Inter-governmental revenues from Other Agencies are projected at \$19,015,017; an increase of \$1,246,691 or 7% over current year budget. The primary source of this increase is from the revenues generated by the fire millage assessment growth and does not reflect any rate adjustments.
- Service Charges and Fees are projected at \$17,860,696; an increase of \$1,830,501 or 11.4%. The majority of this increase is attributed to the proposed Hydrant Fee increase which reflects a 10% rate adjustment, specifically to allocate funding for the delivery of fire services via the implementation of the proposed pay plan adjustments to bring our firefighters' salaries in line with industry standards.
- Fines and Forfeitures are projected at \$506,500 which is no change from the current year. Revenues from fines and forfeitures remain significantly low in comparison to prior years.





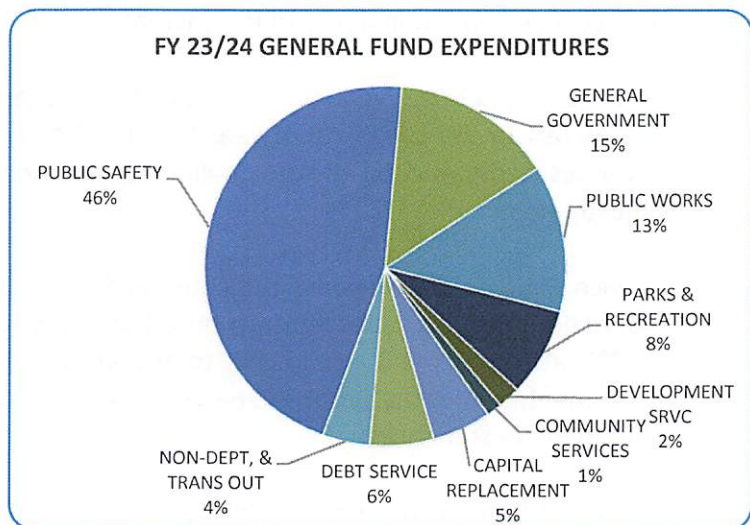
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**Transfers In and other Financing Sources** total \$23,881,454; an increase of \$906,774 or 3.9%. Transfers account for 14% of the total General Fund budget.

- Transfer from Accommodations Tax remains at the same level of \$25,000.
- Transfer from Hospitality Tax adjusted to \$4,000,000; an increase of \$300,000 in support of the continued Beautification efforts as set forth by City Council regarding maintaining our gateways and major thoroughfares in the City.
- Capital Lease proceeds remain at current year levels of \$9,000,000 and make up the majority (38%) of the transfers and other financing uses. The capital lease purchase is a financial mechanism in the form of a loan that funds the purchase of a capital replacement program for rolling stock and technology.
- Cost allocations from Water and Sewer, Storm Water and Parking Funds in a combined amount of \$5,356,454; an increase of \$606,774. The cost allocation is attributed to the functions and services of the General Fund that support operations of the enterprise funds.
- The Proposed Budget includes use of fund balance in the amount of \$3,000,000 and American Rescue Plan Lost Revenue in the amount of \$2,000,000. These reflect no change from the current year.

### General Fund Expenditures

The General Fund budget includes funding for several priority initiatives as well as continuation of existing City services that are supported by the General Fund. Below are several highlights of the proposed General Fund budget.







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- Public Safety Departments represent more than half of the total General Fund budget. Below are several highlights regarding the development of the proposed budgets.
  - Police Department Retention and Recruitment with the incorporation of the implementation of the Step Pay Plan as approved by City Council this current fiscal year is annualized in the FY 23/24 Proposed Budget.
  - Police Department's initiative to Improve service delivery through regional re-alignment and workload equity among the regions, by looking at alternative service delivery options and seeking to reduce the number of calls for service.
  - Police Technology Initiatives implemented over recent years that have been funded previously with grants and other one-time funds are now annualized and reflected in their General Fund Budget. This includes citywide security camera upgrade project, body worn camera replacements and other technology initiatives.
  - Fire Department Proposed Budget includes the proposed Fire Pay Plan that incorporates an adjustment in the starting pay of firefighters to \$43,800 and the implementation of a step pay plan. Other changes to fire personnel scheduling of leave and use of part time positions will accompany the changes to the overall compensation and staffing for Fire personnel. The estimated cost for first year implementation for the City's portion of the Fire Department's budget is \$1.48 million.
  - Working with a consultant, the Fire Department will conduct a study of the contract for fire services between the City of Columbia and Richland County. The study will include an in-depth look at the fire services provided with a goal to provide equitable service delivery for all parties.
  - Other Fire Department priorities include addressing facility needs at fire houses that incorporate improvements in air quality, living conditions, and bathrooms/showers.
- Public Works Department proposed budget includes continuation of the City Council's Beautification initiative. Last fall, City Council allocated \$800,000 towards the initiative that was funded in part from Fund Balance reserves along with an additional transfer from Hospitality Tax. The Public Works Department's Proposed Budget reflects a continuation of this initiative in order to provide a focused effort on City Council's goal to improve the maintenance of entrance ways and main thoroughfares into Columbia as the Capital City.



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Other Public Works budget priorities include:

- Retaining funding of \$50,000 for professional services associated with neighborhood sidewalk grinding program.
  - Pop up traffic light signal system used to control intersections during outages and replacement of LED decorative lights to return to service.
  - Major drivers in the Public Work's Department budget are personnel, fuel, fleet repairs along with inflationary impacts on operating cost.
- Parks & Recreation's proposed budget maintains current program and services along with increased programming for senior activities, staff training and regular replacement of regular site furnishings such as bleachers, trash receptacles, picnic benches and bike racks. The focus of the Parks and Recreation's proposed budget is ensuring that the City provides vibrant greenspace and parks in thriving neighborhoods. City Council has made significant investments recently in capital projects of various parks to include the purchase of playground equipment, tennis court resurfacing, upgrading park amenities and site improvements.
  - Planning and Development Services proposed budget priorities are focused on continued process improvement and positioning Columbia's downtown for additional residential and commercial growth. This includes improving the delivery of on-line services through implementation of a Decision Engine to guide customers to the correct, desired service. Hiring a consultant to conduct a downtown strategic master plan and rewriting the design guidelines for City Center/Innovista to focus on creating an improved public realm. Other investments will focus on enhancing the customer experience for construction/project pre-application meetings.
  - Other department areas to highlight include:
    - Human Resources' budget reflects funding for increased recruitment and retention efforts, shifting to provide more services online for applicants and departments and broadening departmental professional development and training.
    - City Clerk's budget reflects an increase for the upcoming citywide election in the fall.
    - Information Technology increase is attributed to the annual Microsoft Enterprise Agreement that includes more security for cloud presence in email, OneDrive and SharePoint.



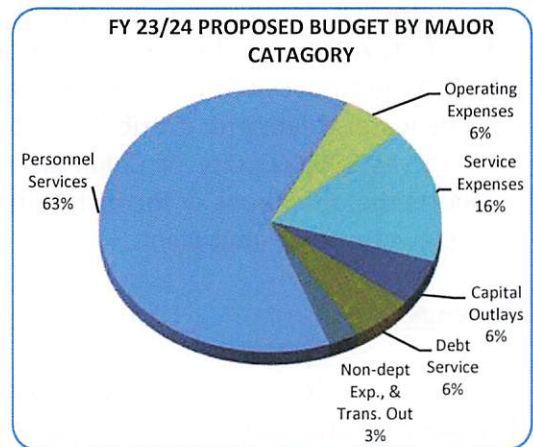


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- Homeless Services is reflected as no change from the current year. The addition of Rapid Shelter Columbia is partially funded through the General Fund with the remaining funding from grant sources.
- Non-Departmental & Transfers Out combined proposed budget of \$23,946,103; a reduction of \$1,037,457, 4%.
  - Capital Lease Proceeds for replacement rolling stock is included in the proposed budget at \$9,000,000, the same as current year. The associated lease payment for the proposed lease for next year and prior years is budgeted at \$6,171,814.
  - Debt Service is budgeted at \$3,636,526; a slight reduction of \$478,658 from current year debt service schedule.
  - Transfer to the Component Units totals \$1,266,826; an increase of \$177,495 over the current year budget. Component Units include allocations to TN Development Corporation and CEZ, Inc.

GENERAL FUND BY MAJOR CATEGORY	FY 22/23 BUDGET	FY 23/24 PROPOSED	% change
Personnel Services	\$105,742,278	\$107,312,246	1.5%
Operating Expenses	\$9,172,622	\$10,194,376	11.1%
Service Expenses	\$23,902,638	\$28,284,564	18.3%
Capital Outlays	\$10,009,108	\$9,854,024	-1.5%
Debt Service	\$10,803,292	\$9,788,340	-9.4%
Non-dept. & Trans. Out	\$5,180,268	\$5,157,763	-0.4%
<b>TOTAL GENERAL FUND</b>	<b>\$164,810,206</b>	<b>\$170,591,313</b>	<b>3.5%</b>

*Personnel costs in the General Fund accounts for 63% of the total budget. Of that total, fringes account for nearly 38%.*



### General Capital Projects

Through the use of funding from Hospitality Tax and Liquor Permit Rebate, investments in eligible parks and recreational facilities is included the FY 2023/2024 Proposed Budget. City Council made significant investments of more than \$20,000,000 in the fall of 2022 toward General Capital Improvement Program with allocations to park projects such as Finlay Park and Mays Park, Municipal Complex, along with investments in police and fire facilities. This funding was from a combination of General Fund Balance, American Rescue Plan and various Special Revenue sources. Fortunately we are able to support a Fleet and Technology Capital Replacement Program through the use of capital lease proceeds, although the amount issued is based upon the budget capacity to fund the payment and not





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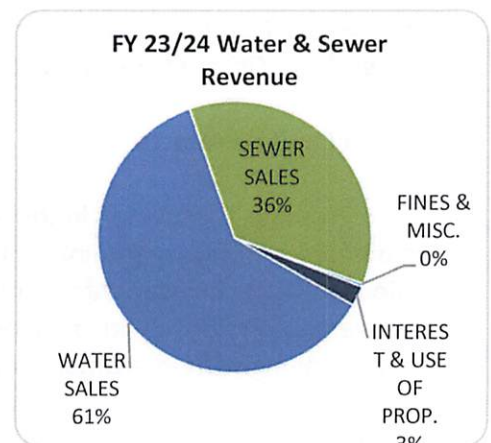
issued based on the full needs of the replacement schedule. This means various capital replacements are deferred. While the Proposed General Fund Budget includes funding toward City Council Strategic Outcomes and many other priorities; the General Fund Budget includes very minimal funding toward a scheduled capital improvement program or maintenance program at the levels needed. General Fund capital assets include our parks, greenspaces and playgrounds, roads and sidewalks, City facilities to include police and fire stations. Each year City departments in the General fund submit requested capital improvement projects and capital outlays that are often times deferred along with deferred maintenance; however, other worthy priorities take up the minimal growth in revenues or the reallocation of other funds gained through efficiencies and savings. Efforts to hold down taxes and fees, through deferring capital investments, while trying to grow our City and support our departments is not sustainable. We will continue to address General Capital Project needs through fund balance when available and make the most of other eligible funding sources such as special revenues to include working with our grant consultants to identify grant opportunities. We hope to establish a reoccurring funding of a General Capital Improvement Program in the coming years.

### **WATER & SEWER OPERATING FUND**

The FY 23/24 proposed Water & Sewer Operating budget is \$199,479,255; an increase of \$16,998,127; 9% over the current year budget. The Water and Sewer Operating Budget includes the departments associated with operating and maintaining the City's drinking water and sewer system to include water treatment, distribution, storage system and the collection and treatment of wastewater that serves 375,000 City of Columbia customers both inside and outside city limits. The budget supports the operations of the distribution and service lines along with 2 water treatment plants and 1 wastewater treatment plant.

### **Revenues**

Growth in revenues is due primarily to a combination of the proposed 5% rate adjustment to water and sewer rates, normal customer growth, and projected consumption. Operating revenues total \$195,453,795; a net increase of \$17,411,997; or 10% over the current year budget. Revenues from the proposed rate adjustment account for approximately \$8.8 million or 50% of the total increase. The rate study includes a thorough analysis of revenues, expenses, operating parameters and future demands on the system. Non-operating revenues include interest earnings, rents and other uses of property such as cell tower income. These revenues are projected at \$4,025,460. The combined system revenues total \$199,479,255.

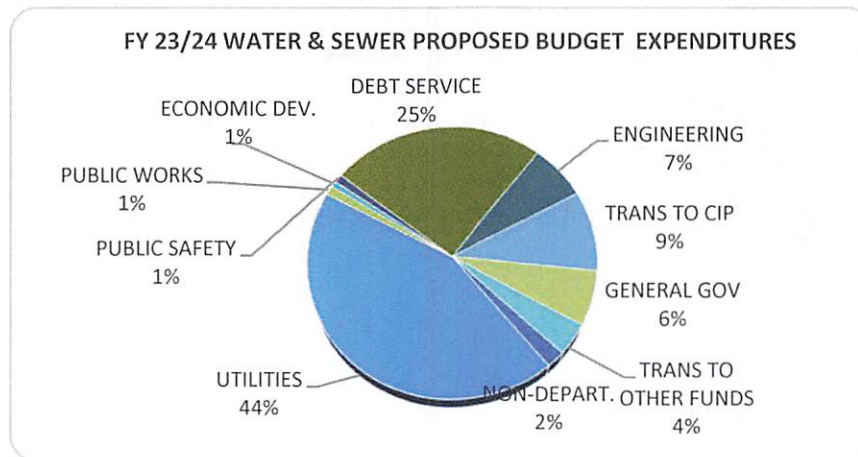




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### ***Expenditures and Transfers Out***

The total FY 23/24 Proposed Water & Sewer Operating Budget Expenditures total \$172,780,975 and Transfers Out total \$26,698,2809 for a combined budget of \$199,479,255; an increase of \$16,998,127 or 9% over the current year budget.



Department budgets total \$120,036,283; a net increase of \$14,341,597 or 14% over the current year budget. The increases are due primarily to rising in operating costs associated with electricity usage at both water treatment and wastewater treatment plants, chemicals associated with treatment of water and wastewater, non-capital maintenance projects, contractor services, and capital equipment purchases. Staff continues to focus effort on efficiencies, process improvements and customer service as a whole. Efforts to address service order backlog include a strategy of hiring and retaining qualified staff, while also utilizing contractors. The proposed budget includes an increase of \$2,500,000 toward additional contracted support toward addressing service orders to reduce backlog.

Debt Service is budgeted at \$49,524,658; an increase of \$1,125,998; less than 1% over the current year debt schedule. Cash reserves required for the calculation of debt service coverage and liquidity, is budgeted at \$2,806,534.

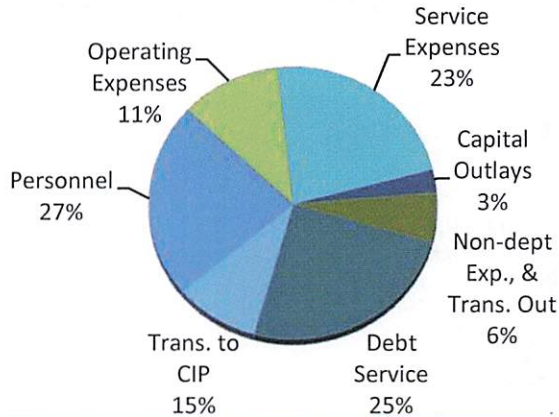
Transfers Out totals \$26,698,280 which is a net increase of \$3,558,600 or 15%. The transfer to Water & Sewer Capital Improvement Program is reflected at \$19,000,000 and is the budgeted cash used to fund the annual improvement program of the water and sewer system. The total Proposed Water and Sewer Capital Improvement Program is \$93,000,000. The remainder of funding for the Capital Improvement Program will come from bond proceeds and use of fund balance.





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**FY 2022/2023 WATER & SEWER  
BUDGET BY MAJOR CATEGORY**



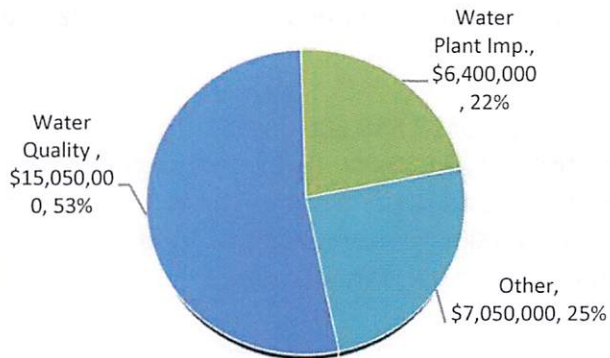
<u>WATER &amp; SEWER BY MAJOR CATEGORY</u>	<u>FY 23/24 PROPOSED BUDGET</u>
Personnel Services	\$46,099,075
Operating Expenses	\$22,404,959
Service Expenses	\$45,280,668
Capital Outlays	\$5,412,830
Non-dept Exp., & Trans. Out	\$11,857,064
Debt Service	\$49,524,658
Trans. to Capital Imp. Program	\$19,000,000
<b>TOTAL WATER &amp; SEWER OPERATING</b>	<b>\$199,579,254</b>

### Water & Sewer Capital Improvement Program

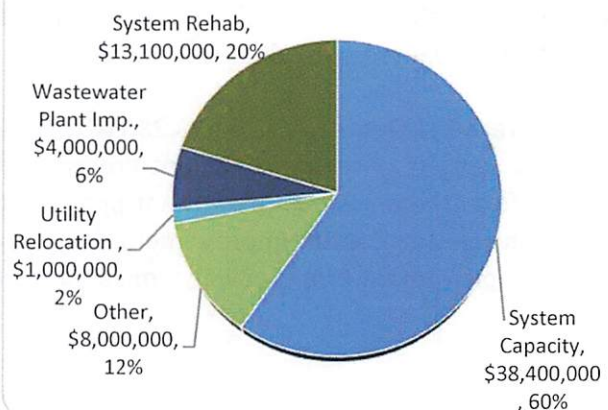
The Proposed Water and Sewer Capital Improvement Program is \$93,000,000 with \$28,500,000 in Water Improvement Projects and \$64,500,000 in Wastewater Improvement Projects. This is an increase of \$53,000,000 over the current year program and is in line with prior year investments.

Water Capital Improvements are focused on water quality investments, including the Rosewood and Cottontown areas. Wastewater Capital Improvement reflects a priority on Clean Water 2020 programs to meet the EPA Consent Decree requirements and funding for system capacity investments.

**FY 23/24 Water Capital Improvement Projects  
\$28,500,000**



**FY 23/24 Wastewater Capital Improvement  
Projects \$64,500,000**





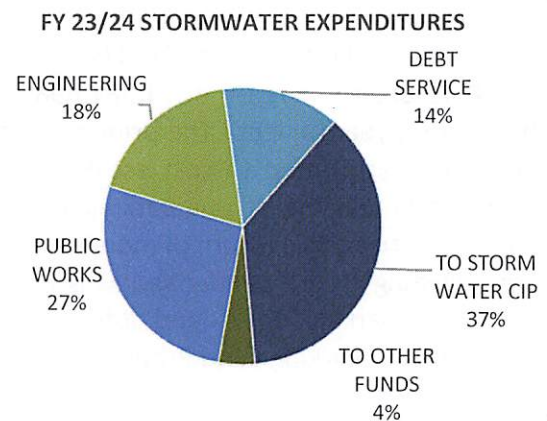


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## STORMWATER OPERATING FUND

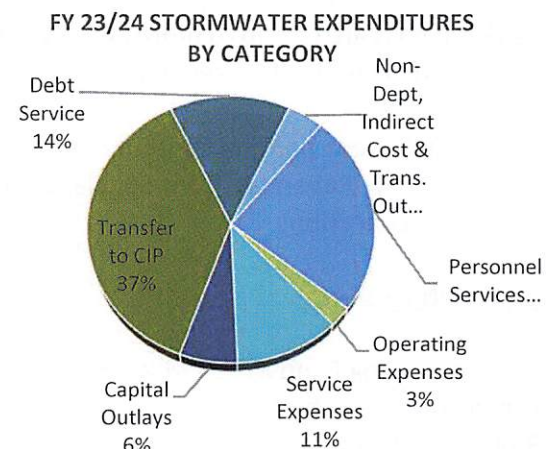
The FY 23/24 Proposed Stormwater Operating Budget totals \$18,256,762; an increase of \$2,135,707 or 13% over the current year budget. No rate adjustments are included in the proposed budget. The increase is associated with revenue projections based on prior year actual collections. Stormwater fees make up the majority of revenue for the Stormwater Fund. Other revenues include fees for plan reviews, storm water inspections and interest earnings.

FY 23/24 Proposed Department budgets total \$8,214,900; an increase of \$485,830, or 6%. Departments funded in Stormwater Operating Fund include portions of Engineering and portions of Public Works Streets and Storm Drain Division and Solid Waste services that provide services for the operations, improvements and maintenance of the City's stormwater system. Program priorities include continuing to develop the asset management program, meeting NPDES MS4 Stormwater Permit Compliance, system repair and cleaning.



Debt service is budgeted at \$2,493,600 based on the Stormwater bond debt schedule. Transfers out total \$7,548,262; an increase of \$1,645,877, 28% over the current year budget. The increase is primarily associated with allocations toward the cash funded portion of the Stormwater Capital Improvement Program.

<u>STORMWATER BY MAJOR CATEGORY</u>	<u>FY 23/24 PROPOSED BUDGET</u>
Personnel Services	\$4,469,347
Operating Expenses	\$448,171
Service Expenses	\$2,056,282
Capital Outlays	\$1,149,889
Transfer to CIP	\$6,780,088
Debt Service	\$2,584,811
Non-Dept, Indirect Cost & Trans. Out	\$768,174
<b>TOTAL STORM WATER</b>	<b>\$18,256,762</b>





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## Storm Water Capital Improvement Program

The FY 23/24 Proposed Stormwater Capital Improvement Program budget is \$13,100,000; an increase of \$2,100,000, 18% over the current year. Stormwater Capital Improvement Program is funded through allocation from budgeted cash referenced above, bond proceeds and use of fund balance. The Stormwater Capital program focuses on improvements to the city stormwater system with significant investments in Rocky Branch Detention and Belvedere Stream Stabilization.

## PARKING FUND

The Parking Fund FY 23/24 Proposed Budget is \$11,457,300; an increase of \$1,281,598; 11.9% over the current year budget. The primary reason for the increase is attributed to cost escalations and more activities happening at our parking facilities. With more activities and a return of more events, revenues are adjusting to pre-pandemic levels of activities at the City's parking decks and lots. The following highlights the Parking Fund Proposed Budget.

### Revenues and Transfers In

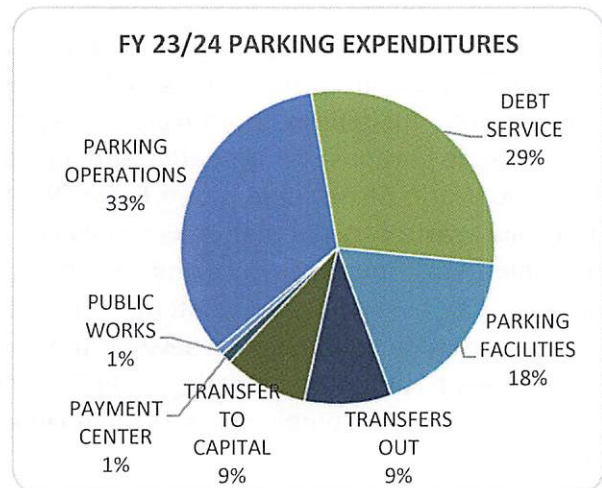
Parking system revenues come primarily from parking meters and city owned monthly parking decks. No rate adjustments are included in the proposed budget at this time, however, in the coming months, staff will bring back a rate analysis of the parking system.

Parking Fund revenue projections from parking decks total \$3,894,000; an increase of \$588,400, 22%; which is attributed to more activity in our decks and to full operation of the recently opened Sabal and Freed Street decks. Revenues from Parking lots total \$783,800; an increase of \$406,574.

Special Event parking continues to be on the rise as more in-person events bring people to our beautiful city. Revenues from special events are much higher than recent years, even beyond pre-pandemic collections.

### Expenditures

The Parking Fund FY 23/24 Proposed Budget is \$11,457,300; an increase of \$1,218,598, 11.9% over the current year budget. The Parking Fund budget supports operations of 3,000+ monthly parkers, 3,806 on-street meters, 1,338 on-street Passport spaces, 8 parking decks, 11 surface lots and







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residential parking districts in multiple neighborhoods throughout the City, primarily those located in close proximity to our colleges and universities.

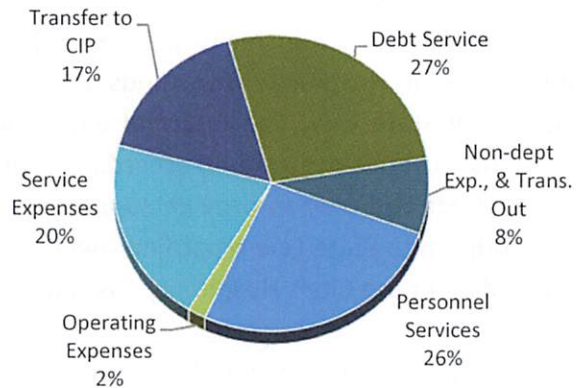
Staff is actively pursuing opportunities to gain efficiencies that improve service delivery to include the following operational activities:

- Barnacle expired meter enforcement device
- T2 Citation Collections Services
- T2 Flexport Online Citation Payment services

Personnel expenses make up the majority of the total operating budget which includes salary and fringe cost of employees in the parking system. Service expenses include electricity at the parking facilities and contracts for technology and cloud based solutions.

Debt service is the largest single expense and the amount is based on the current debt service schedule for parking revenue bonds.

FY 23/24 PARKING FUND BY MAJOR CATEGORY



### Parking Fund Capital Improvement Program

The Parking Capital Improvement Program attached includes FY 23/24 Requested projects in the amount of \$1,900,568. Future year projects are estimates and we anticipate the projects will be updated at the conclusion of the Parking Facilities study targeted for completion in September 2023.

The FY 2023/2024 Parking Capital Improvement Program reflects projects at 7 parking decks, improvements at surface parking lots and investments in technology improvements of smart meters. Funding for the FY 23/24 Capital Program includes transfer from the Parking Fund Operating in the amount of \$900,568 and use of fund balance in the amount of \$1,000,000. All City parking decks serve hotels, convention centers, and special events in addition to daily visitors. Our parking decks host many visitors as well as serving commercial activities. The parking rate study is needed to support the overall capital improvement program and once implemented will provided the needed investments.



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## HOSPITALITY TAX FUND

The FY 23/24 Proposed Hospitality Tax budget is \$14,740,024; which reflects a net decrease of \$2,805,491 compared to the current year amended budget that included a large allocation of fund balance towards the Finlay Park Revitalization. When comparing the revenues in the Proposed Budget to current year revenues, the total increase is \$716,771, 6%. Revenue projections are in line with prior and current year projections. Hospitality Tax collections have improved this past year and are back to normal levels. The Proposed Budget includes a fund balance allocation of \$1,250,956.

The Hospitality Tax Budget is allocated primarily through grants to eligible organizations, debt service payments and a transfer to the General Fund for hospitality tax eligible activities. State law designates use of Hospitality Tax funds for specific purposes. Hospitality Tax eligible uses are determined by State Law. The City and any allocations that the City grants or allocates to other organizations must use the funds in accordance with state law. Grants awarded by the City to external organizations are required to provide supporting documentation that indicates how the funds were used. In addition to State Law regarding specific use of the funds, all allocations must be for a public purpose and meet the City's Hospitality Tax Guidelines.

*Line Item Agencies* – when the Hospitality Tax fund was established, the City supported various “legacy” groups through regular appropriations. In most cases, the City was involved with the creation of the organization, has some ownership of the assets or has a contractual responsibility for supporting the organization. The Line Item agencies are not guaranteed funding, must submit the requisite documentation and allocations are subject to review each budget year. City Council makes the determination of funding levels. Line item agencies requests for FY 23/24 total \$2,880,000. City Council will take up allocations to Line Item Agencies at an upcoming Budget Workshop.

*Hospitality Tax Committee* allocations are based upon recommendations of a City Council appointed committee that reviews applications from organizations that are requesting funding. The Committee recommendations are submitted to City Council for final approval. The FY 23/24 Proposed Budget includes \$3,160,000 available for the Committee recommended allocations based on input from City Council's to increase funding at the same level of projected revenue growth which is 6%. We have received 56 applications for FY 23/24 Hospitality Tax Grant Applications and total request of \$4,566,138. Of the 56 applications received, 6 are from new applicants. The HTAX Committee met May 2-4<sup>th</sup> for interviews.





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*City Council Allocations* reflect direct allocations by City Council to various organizations and in some cases, allocations that are multi-year commitments. Included with this category are allocations to the Parks & Recreation Foundation for programs and activities, requested in the amount of \$75,000 and for the on-going annual support of the River Alliance for \$26,000. The allocation for River Alliance request for the Hospitality Tax portion is \$26,000. The total funding is \$55,000 which is funded in part through the General Fund budget. Also included in the Proposed Budget are City Council's commitments to various projects and park improvements.

*Debt Service* reflects allocations for bonds issued on Hospitality Tax revenues. Uses of Hospitality Tax bond proceeds must still meet the same restrictions for use as determined by State Law. Total debt service is \$2,533,493.

*Transfer to the General Fund* that supports activities of the General Fund that meet requirements of State Law. The total transfer to the General Fund is proposed at \$4,000,000; same as current year levels.

After allocations to the Hospitality Tax Committee, City Council Commitments, Debt Service and the transfer to the General Fund, the amount available for allocation is \$2,276,355.

## **ACCOMMODATIONS TAX**

The FY 23/24 Proposed Accommodations Tax Budget is \$5,093,207; an increase of \$2,433,207 and includes a very large allocation from fund balance through June 30, 2022 and unallocated funds from the current year budget. Revenue collections are projected at \$2,950,000; an increase of \$290,000, 11% over current year budget and is in line with current year projected collections and prior year actual collections. We have included the fund balance in the amount of \$2,143,207 in the proposed budget in anticipation of City Council making future allocations. In addition, State Law requires that revenues must be spent within two years of receipt.

The majority of Accommodations Tax funds are allocated by the Accommodations Tax committee in accordance with State Law and subject to approval by City Council. State law mandates that the first \$25,000 of collections be allocated to the General Fund. In addition, 5% of collections is available for "general use" allocation, which is estimated at \$146,250 which has been adjust to \$227,022 to reflect prior year fund balance. These funds have been used to fund ONEColumbia and other projects.



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The remaining amount available for the Accommodations Tax Committee purposes of Advertising and Promotions (30%) and Tourism Related Expenses (65%) is \$3,738,185 which includes prior fund balance. The Accommodations Tax Committee has met and made recommendations that have been shared with City Council in anticipation of allocations during an upcoming Budget Workshop. Also reflected in the propose budget is \$230,000 towards the commitment to fund public facilities in the Main Street area for tourist and other visitors.

### **TOURISM DEVELOPMENT FEE**

The Tourism and Development Fee, a 3% percent fee to be imposed on hotels, motels and other accommodations in the City is to be dedicated to the purpose of increasing the attraction of and improving the services provided to tourists. FY 23/24 is the first year these funds have been available beyond the allocation to the Convention Center bonds and Experience Columbia.

The FY 23/24 Proposed Budget is \$4,020,000. Debt Service is reflected in the amount of \$1,000,000 for the bond issued for the Finlay Park Revitalization & Construction project. Other intended use is for the City of Columbia Marketing and Promotion initiative in the amount of \$270,000 and Experience Columbia in the amount of \$2,750,000.

### **LIQUOR PERMIT REBATE**

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 that are managed by Historic Columbia Foundation. Projected revenues for FY 23/24 is \$350,000 which is based on prior year collections. The Proposed Budget is \$2,150,000 which reflects the use of fund balance in the amount of \$1,800,000 which is allocated toward major investments at Owens Field.

### **SPECIAL EVENT FEES**

Columbia is fortunate to be home to many events and activities that help attract visitors, promote the City and help contribute to Columbia's vibrant and active community. Periodically, the City reviews all fees to determine whether they are set at levels designed to cover the cost of providing the services related to the fees and in support of achieving City policy goals. User fees support the use of charges and fees as a method of financing government provided goods and services. Government Finance Officers Association (GFOA) best practices state that "when certain services provided especially benefit a particular group, then governments should consider charges and fees on the direct recipients





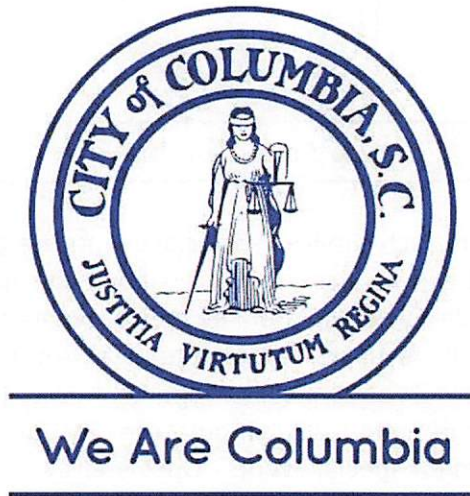
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of those that receive benefits from such services.” Special events are generally requested by external organizations or individuals and are services that are above the normal course of City services. Columbia Police Department Special Event Unit defines special events as any event that requires police support such as a parade, run/walk, festival, road closure or any other event that may require traffic control and/or security. Special events are typically events that occur (even partially) on City property (streets, sidewalks, parking lots, parks, etc.). With input from City Council, staff has updated proposed rates for various services provided for special events. Once approved, the proposed rates will go into effect on January 1, 2024.

The Proposed Budget represents what we believe to be the resources we need in order to meet the goals established by City Council and to provide quality services to our citizens and customers. We look forward to a continued discussion of priorities and collective direction on the resources, services and programs needed to run, grow and transform our city.



# **FY 2023-2024**

## **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	PROPOSED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<b>REVENUE CATEGORIES</b>					
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		
<b>TOTAL REVENUE</b>	<b>135,351,770</b>	<b>141,835,914</b>	<b>146,709,859</b>	4,873,945	3.4%
<b>TRANSFERS IN</b>					
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		
<b>TOTAL TRANSFERS IN</b>	<b>16,097,756</b>	<b>22,974,680</b>	<b>23,881,454</b>	906,774	3.9%
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>151,449,526</b>	<b>164,810,594</b>	<b>170,591,313</b>	5,780,719	3.5%
<b>DEPARTMENTS</b>					
LEGISLATIVE - MAYOR & CITY COUNCIL	699,282	809,228	894,491		
ADMINISTRATION - CITY MANAGER	1,197,323	776,088	783,267		
GOVERNMENTAL AFFAIRS	413,867	496,184	576,686		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS	0	238,077	247,422		
ADMINISTRATION - ACM DEVELOPMENT	610,287	487,877	396,146		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	252,358	316,741	312,577		
ADMINISTRATION - ACM OPERATIONS	432,482	503,869	495,925		
HUMAN RESOURCES	1,102,382	1,225,327	1,448,154		
BUDGET & PROGRAM MANAGEMENT OFFICE	397,176	606,689	745,732		
PUBLIC RELATIONS	804,454	890,535	877,062		
OFFICE OF THE CITY CLERK	533,698	285,228	414,666		
LEGAL	1,709,633	2,191,696	2,406,878		
MUNICIPAL COURT	2,550,198	2,846,560	2,892,882		
FINANCE	1,679,882	2,197,148	2,203,934		
HOMELESS SERVICES	1,060,000	1,060,000	1,060,000		
OFFICE OF BUSINESS OPPORTUNITIES	713,977	801,407	707,712		
COMMUNITY DEVELOPMENT	589,436	570,714	560,709		
PLANNING & DEV. SERVICES	3,009,182	3,318,745	3,442,514		
POLICE	44,082,852	48,509,232	49,691,374		
EMERGENCY MANAGEMENT	502,381	576,028	632,468		
911 EMERGENCY COMMUNICATIONS	3,199,007	3,379,499	3,552,513		
FIRE	23,756,270	24,417,902	25,077,652		
PARKS & RECREATION	12,094,876	13,164,236	13,648,572		
PUBLIC WORKS	18,932,818	20,571,985	22,332,476		
GENERAL SERVICES	1,701,311	3,747,634	3,998,773		
INFORMATION TECHNOLOGY	3,859,946	4,358,133	5,200,125		
RESERVE	0	1,480,272	2,044,500		
<b>TOTAL DEPARTMENT</b>	<b>125,885,080</b>	<b>139,827,034</b>	<b>146,645,210</b>	6,818,176	4.9%
<b>NON-DEPARTMENTAL &amp; MISC.</b>					
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		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>6,675,143</b>	<b>7,788,925</b>	<b>7,152,631</b>	(536,294)	-6.9%
<b>TOTAL EXPENDITURES</b>	<b>132,560,223</b>	<b>147,615,959</b>	<b>153,797,841</b>	6,281,882	4.3%
<b>TRANSFERS OUT</b>					
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	1,266,826		
TO CAPITAL REPLACEMENT PROGRAM	1,080,724	9,000,000	9,000,000		
<b>TOTAL TRANSFERS OUT</b>	<b>9,777,331</b>	<b>17,194,635</b>	<b>16,793,472</b>	(301,163)	-1.8%
<b>TOTAL BUDGET</b>	<b>142,337,554</b>	<b>164,810,594</b>	<b>170,591,313</b>	5,780,719	3.5%

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

	<b>ACTUAL FY 21/22</b>	<b>BUDGET FY 22/23</b>	<b>PROPOSED FY 23/24</b>	<b>BUDGET INC/(DEC)</b>	<b>% CHANGE</b>
<b><u>REVENUE</u></b>					
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		
<b>TOTAL OPERATING REVENUES</b>	<b>175,554,166</b>	<b>178,041,798</b>	<b>195,453,795</b>	17,411,997	10%
<b><u>NON-OPERATING REVENUE &amp; TRANSFERS IN</u></b>					
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		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>33,288,587</b>	<b>4,439,333</b>	<b>4,025,460</b>	(413,873)	-9%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>208,842,753</b>	<b>182,481,131</b>	<b>199,479,255</b>	16,998,124	9%
<b><u>EXPENDITURES</u></b>					
ADMINISTRATION	717,808	1,212,547	867,629		
CUSTOMER CARE CENTER	4,720,307	5,796,107	5,996,156		
PUBLIC RELATIONS	0	207,122	199,770		
FINANCE	1,851,816	2,431,008	2,195,021		
FIRE HYDRANT MAINTENANCE	584,855	647,984	650,695		
POLICE - CSO/PUBLIC SAFETY	847,290	1,309,448	1,330,106		
PUBLIC WORKS-STREET REPAIR	796,562	1,357,333	2,124,871		
GENERAL SERVICES PUBLIC BLDGS.	1,983,568	2,588,982	2,739,735		
GIS MANAGEMENT	576,409	765,160	762,797		
UTILITIES	53,978,224	76,872,947	87,583,575		
ENGINEERING	5,922,489	11,238,701	13,301,522		
RESERVE			838,750		
<b>TOTAL OPERATING</b>	<b>71,979,327</b>	<b>104,427,339</b>	<b>118,590,627</b>	14,163,288	14%
ECONOMIC DEV DEPARTMENT	1,091,077	1,267,347	1,445,656		
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b>1,091,077</b>	<b>1,267,347</b>	<b>1,445,656</b>	178,309	14%
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	2,806,534		
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b>36,456,507</b>	<b>53,646,765</b>	<b>52,744,692</b>	(902,073)	-2%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL TRANSFERS</b>	<b>35,715,510</b>	<b>23,139,680</b>	<b>26,698,280</b>	3,558,600	15%
<b>TOTAL</b>	<b>145,242,421</b>	<b>182,481,131</b>	<b>199,479,255</b>	16,998,124	9%



**CITY OF COLUMBIA  
STORM WATER OPERATING SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<b><u>REVENUE</u></b>					
<b><u>Operating Revenue</u></b>					
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		
<b>TOTAL OPERATING REVENUES</b>	<b>17,265,766</b>	<b>15,770,000</b>	<b>17,323,916</b>	<b>1,553,916</b>	<b>10%</b>
<b><u>Non-operating Revenue &amp; Transfers</u></b>					
INTEREST & USE OF PROPERTY	(402,808)	351,055	932,846		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>(402,808)</b>	<b>351,055</b>	<b>932,846</b>	<b>581,791</b>	<b>166%</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>16,862,958</b>	<b>16,121,055</b>	<b>18,256,762</b>	<b>2,135,707</b>	<b>13%</b>
<b><u>EXPENDITURES</u></b>					
<b>DEPARTMENTS</b>					
ENGINEERING	2,022,619	3,213,428	3,280,265		
PUBLIC WORKS	2,424,739	4,515,642	4,843,424		
RESERVE			91,211		
<b>TOTAL DEPARTMENTS</b>	<b>4,447,357</b>	<b>7,729,070</b>	<b>8,214,900</b>	<b>485,830</b>	<b>6%</b>
<b>NON-DEPARTMENTAL EXPENSES</b>					
DEBT SERVICE	-29,997	2,489,600	2,493,600		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>-29,797</b>	<b>2,489,600</b>	<b>2,493,600</b>	<b>4,000</b>	<b>0%</b>
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL OTHER</b>	<b>5,666,962</b>	<b>5,902,385</b>	<b>7,548,262</b>	<b>1,645,877</b>	<b>28%</b>
<b>TOTAL BUDGET</b>	<b>10,084,522</b>	<b>16,121,055</b>	<b>18,256,762</b>	<b>2,135,707</b>	<b>13%</b>

**CITY OF COLUMBIA  
PARKING OPERATING FUND SUMMARY**

	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24	DIFF. FM BUDGET	% CHANGE
<b><u>OPERATING REVENUES</u></b>					
STREET PARKING METERS	2,966,662	3,255,774	3,100,000		
PARKING GARAGES	3,449,475	3,283,000	3,894,000		
PARKING LOTS	416,051	470,974	782,800		
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		
<b>TOTAL REVENUE</b>	<b>8,577,483</b>	<b>9,079,248</b>	<b>10,204,800</b>	1,125,552	12.4%
<b><u>NON-OPERATING &amp; TRANSFERS IN</u></b>					
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		
<b>TOTAL NON-OPERATING &amp; TRANSFERS</b>	<b>71,091</b>	<b>1,159,454</b>	<b>1,252,500</b>	93,046	8.0%
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>8,648,574</b>	<b>10,238,702</b>	<b>11,457,300</b>	1,218,598	11.9%
<b><u>EXPENDITURES</u></b>					
<b><u>Operating Departments</u></b>					
FINANCE - PARKING PAYMENT SERVICES	121,724	105,876	109,551		
PARKING OPERATIONS	2,811,773	3,234,181	3,425,438		
PARKING FACILITIES	1,145,246	1,796,075	1,843,395		
PUBLIC WORKS	60,963	100,556	81,800		
RESERVE	0	0	90,305		
<b>TOTAL OPERATING DEPARTMENTS</b>	<b>4,139,706</b>	<b>5,236,688</b>	<b>5,550,489</b>	313,801	6.0%
<b><u>Non-Departmental</u></b>					
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		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,024,100</b>	<b>3,065,014</b>	<b>3,069,243</b>	4,229	0.1%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL TRANSFERS</b>	<b>16,859,061</b>	<b>1,937,000</b>	<b>2,837,568</b>	900,568	46.5%
<b>TOTAL BUDGET</b>	<b>24,022,868</b>	<b>10,238,702</b>	<b>11,457,300</b>	1,218,598	11.9%



CITY OF COLUMBIA  
HOSPITALITY TAX SUMMARY

updated 6/13/2023

	ACTUAL FY 21/22	AMENDED BUDGET FY 22/23	PROPOSED FY 23/24	BUDGET INC/(DEC)	% CHANGE
<b><u>REVENUES</u></b>					
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	-		
<b>TOTAL REVENUES</b>	<b>13,465,004</b>	<b>12,772,297</b>	<b>13,489,068</b>	<b>716,771</b>	<b>6%</b>
<b><u>TRANSFERS IN &amp; OTHER FINANCING</u></b>					
FM FUND BALANCE		4,773,218	1,250,956	(3,522,262)	-74%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>13,465,004</b>	<b>17,545,515</b>	<b>14,740,024</b>	<b>(2,805,491)</b>	<b>-16%</b>
<b><u>EXPENDITURES</u></b>					
HOSPITALITY TAX COMMITTEE ALLOCATIONS		3,000,000	3,188,000	188,000	6%
PRIOR YEAR CARRYFORWARDS		473,218			
<b>LINE ITEM AGENCIES</b>	<b>2,218,696</b>	<b>2,816,888</b>			
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		
<b>LINE ITEM AGENCIES</b>	<b>2,218,696</b>	<b>2,816,888</b>	<b>2,680,000</b>		
<b>OTHER ALLOCATIONS</b>	<b>2,099,580</b>				
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		
<b>ALLOCATIONS</b>	<b>2,144,995</b>	<b>291,000</b>	<b>306,000</b>		
<b>SPECIAL PROJECTS</b>					
FIVE POINTS FOUNTAIN	250,000				
MARKETING & PROMOTIONS			385,000		
RESERVE FOR FUTURE ALLOCATION		430,266			
	<b>250,000</b>	<b>430,266</b>	<b>385,000</b>		
<b><u>TRANSFERS OUT</u></b>					
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	1,647,531		
<b>TOTAL TRANSFERS OUT</b>	<b>7,881,100</b>	<b>10,534,143</b>	<b>8,181,024</b>	<b>(2,353,119)</b>	<b>-22%</b>
<b>TOTAL BUDGET</b>	<b>12,494,791</b>	<b>17,545,515</b>	<b>14,740,024</b>	<b>(2,805,491)</b>	<b>-16%</b>

**CITY OF COLUMBIA**  
**ACCOMMODATIONS TAX**  
**STATE ACCOMMODATIONS TAX**

updated 6/13/2023

	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUES</u></b>					
ACCOMMODATIONS TAX	3,083,993	2,660,000	2,950,000		
INTEREST EARNINGS	(2,927)		0		
<b>TOTAL REVENUES</b>	<b>3,081,066</b>	<b>2,660,000</b>	<b>2,950,000</b>	<b>290,000</b>	<b>10.9%</b>
<b><u>TRANSFERS IN</u></b>					
FROM FUND BALANCE			2,143,207		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>3,081,066</b>	<b>2,660,000</b>	<b>5,093,207</b>	<b>2,433,207</b>	<b>91.5%</b>
<b><u>EXPENDITURES</u></b>					
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%					
<b>COMMITTEE ALLOCATIONS (60%/35%)</b>	<b>1,756,140</b>	<b>2,503,250</b>	<b>3,711,797</b>	<b>1,208,547</b>	<b>48.3%</b>
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			
<b>GENERAL ALLOCATIONS (5%)</b>	<b>96,300</b>	<b>131,750</b>	<b>253,410</b>	<b>121,660</b>	<b>92.3%</b>
<b>TOTAL EXPENSES</b>	<b>1,852,440</b>	<b>2,635,000</b>	<b>4,195,207</b>	<b>1,560,207</b>	<b>59.2%</b>
<b><u>TRANSFERS OUT</u></b>					
TO GENERAL FUND	25,000	25,000	25,000		
TO DEBT SERVICE			873,000		
<b>TOTAL OTHER FUNDS</b>	<b>25,000</b>	<b>25,000</b>	<b>898,000</b>	<b>873,000</b>	<b>3492.0%</b>
<b>TOTAL BUDGET</b>	<b>1,877,440</b>	<b>2,660,000</b>	<b>5,093,207</b>	<b>2,433,207</b>	<b>91.5%</b>



**CITY OF COLUMBIA**  
**TOURISM DEVELOPMENT FEE**  
*(LOCAL ACCOMMODATIONS TAX)*

		PROPOSED FY 23/24
	<u>REVENUE</u>	
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>
		<u>3,020,000</u>
	<u>TRANSERS AND OTHER USES</u>	
Debt Service		1,000,000
	<u>TOTAL</u>	<u><u>4,020,000</u></u>

**CITY OF COLUMBIA  
LIQUOR PERMIT REBATE**

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





# **FY 2023-2024**

## **PROPOSED CAPITAL IMPROVEMENT PROGRAM**

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

# FY23-24 Proposed Water & Wastewater CIP

FY23-24 Proposed 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 Proposed 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 Proposed Stormwater Capital Improvement Program			
Project Number	Project Name	Type of Improvement	FY23-24 Proposed (Year 1)
SD849401	Cardross Lane Outfall Stabilization	Erosion Improvement	\$ 300,000
			<b>\$ 300,000</b>
SD843801	800 King and Queen St from Lee to Preston [picture]	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
			<b>\$ 5,800,000</b>
SD839824	SD Projects Not Defined	Miscellaneous	\$ 1,500,000
			<b>\$ 1,500,000</b>
SD845001	Project Management-Bond Projects	Program Management	\$ 1,500,000
			<b>\$ 1,500,000</b>
SD847301	Belvedere Stream Restoration	Stream Restoration	\$ 4,000,000
			<b>\$ 4,000,000</b>
			<b>\$ 13,100,000</b>

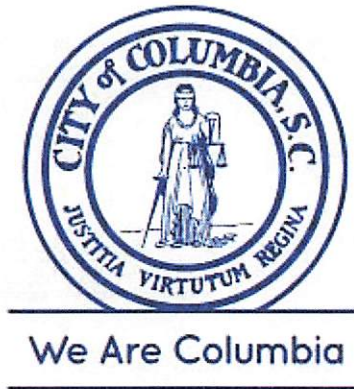
## FY 23-24 Proposed Parking CIP

FY 23-24 Proposed Parking Capital Improvement Program	
Project / Deck	FY 23/24 Proposed
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 Proposed Park Projects

FY 23-24 SPECIAL REVENUE FUNDED PROJECTS	PROPOSED 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	 \$1,000,000	 FY 23/24 Hospitality Tax
<b>Total All Funds</b>	<b><u>\$3,859,176</u></b>	





# **FY 2023-2024**

## **REVENUE DETAIL**

### **BUDGET BY FUND**

- General Fund
- Water & Sewer Fund
- Stormwater Fund
- Parking Fund

**CITY OF COLUMBIA GENERAL FUND  
REVENUES BY FUND**

OBJ CODE	GENERAL FUND	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24
<b>GENERAL PROPERTY TAX</b>				
411100	PROPERTY TAX-CURRENT YEAR	28,506,191	33,593,664	61,926,281
411180	PROPERTY TAX-MOTOR VEHICLE RC	2,726,317	2,427,787	
411300	COUNTY MUNICIPAL REV (LOST)	9,546,197	7,555,673	
411310	LOCAL OPTION SALES TAX (LOST)	15,505,734	14,737,349	
412100	REAL EST TAX-LEX CTY-CURRENT	2,396,200	2,697,204	
412200	REAL EST TAX-LEX CTY-PRIOR	117,543	38,810	
414100	PERSONAL PROP TAX LEX CTY-CUR	22,704	20,923	
416000	HOMESTEAD EXEMPTION	1,115,381	1,096,450	1,096,450
418000	MERCHANTS INVENTORY TAX	702,954	702,954	702,954
418100	MANUFACTURERS REIMBURSEMENT	44,511	30,000	30,000
9	<b>SUBTOTAL</b>	<b>60,683,732</b>	<b>62,900,974</b>	<b>63,755,845</b>
<b>LICENSES AND PERMITS</b>				
421100	BUSINESS LICENSE	10,449,353	12,253,560	12,253,560
421110	BUSINESS LICENSE - TELECOMMUNICATIONS	664,615	721,913	721,913
421120	BUSINESS LICENSE- INSURANCE	14,771,424	15,368,649	15,368,649
421300	PENALTIES BUS LIC	404,918	1,009,038	1,009,038
421600	FRANCHISE FEES - BUSINESS LIC	11,401,049	11,525,001	12,324,549
421910	ARTS & CRAFTS PERMITS	1,150	2,000	2,000
421930	EXTENDED OPERATING HOURS PERMIT	100	160	160
421940	BUS LICENSE CONTRACTOR DECAL	22,990	22,609	22,609
421950	GROUP EVENT LICENSE/PERMITS	5,200	4,000	4,000
421960	BUSKER PERMITS	1,580	518	518
422100	BUILDING PERMITS	2,626,266	1,625,000	1,625,000
422200	ELECTRICAL PERMITS	56,393	42,950	42,950
422300	PLUMBING PERMITS	21,251	15,500	15,500
422400	GAS PERMITS	5,887	4,200	4,200
422500	SIGN PERMITS	17,922	19,250	19,250
422600	HEAT PERMITS	50,923	45,000	45,000
422700	ZONING PERMITS	63,158	56,750	56,750
422800	RENTAL PROPERTY REGISTRATION	137,192	85,000	85,000
422900	VACANT BUILDING PERMIT	10,055	3,000	3,000
423100	PET LICENSES	41,246	45,000	45,000
424100	CHAUFFEUR LICENSE	3,371		
425100	OTHER MISC. BUSINESS	54,624	40,000	40,000
9	<b>SUBTOTAL</b>	<b>40,810,667</b>	<b>42,889,098</b>	<b>43,688,646</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
431200	STATE SHARED REVENUE	2,294,973	3,202,110	3,202,110
431400	LOCAL ASSESSMENT TNC ACT	146,893	75,000	75,000
431700	911 SURCHARGE - RC		125,000	125,000
431990	SC MOTOR FUEL TAX REIMBURSEMENT	10,914	5,000	5,000
432000	SRO SERVICES	709,292	631,785	631,785
432180	STATE INTERGOVERNMENTAL REV	8,557	15,000	15,000
433250	SCDHPT SIGNAL MAINT	379,428	217,350	217,350
434300	FIRE REBATE RICHLAND COUNTY	13,824,680	13,497,081	14,743,772
438200	OTHER GOVERNMENTAL REVENUE	66,925		
9	<b>SUBTOTAL</b>	<b>17,443,848</b>	<b>17,768,326</b>	<b>19,015,017</b>

**CITY OF COLUMBIA GENERAL FUND  
REVENUES BY FUND**

OBJ CODE	GENERAL FUND	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24
<b>CURRENT SERVICE CHARGES/FEES</b>				
441100	TRADE PUBLICATION RENEWALS	5,060	55	55
441200	ELECTION FILING FEES	9,300	5,000	5,000
441300	RETURN CHECK SERVICE CHARGES	546	500	500
441550	DUPLICATED BUSINESS LICENSES	190	250	250
442110	COMPOST SALES	8,223	8,000	8,000
442120	RECYCLING SALES	20,152	10,000	10,000
442140	SOLID WASTE DISPOSAL FEES	33,635	27,000	27,000
442152	COMMERCIAL BULK DISPOSAL	2,012	1,000	1,000
442154	COMMERCIAL ROLL CART DISPOSAL	55,282	50,000	50,000
442160	RECYCLING BINS W/WHEELS	2,510	2,500	2,500
442163	ELEEMOSYNARY ROLL CART COL	37,426	30,000	30,000
442164	ELEEMOSYNARY ROLL CART DISP	9,364	7,500	7,500
442165	ELEEMOSYNARY HOMEOWNER DISP/COL	6,521	6,000	6,000
442166	ELEEMOSYNARY HOMEOWNER DIS	1,616	1,000	1,000
442172	SIX NIGHT SERVICE COLL & DIS.	28,901	20,000	20,000
442180	BANNER HANGING FEES	1,300	4,000	4,000
442210	TREE DIV LOT CLEARANCE	10,022	8,000	8,000
442310	ANIMAL SHELTER FEES	94,691	115,000	115,000
442320	RICHLAND COUNTY ANIMAL SHELTER FEES	330,544	450,000	450,000
443200	HYDRANT FEES	14,830,501	14,500,000	16,330,501
443300	POLICE ACCIDENT REPORT	32,846	30,000	30,000
443320	POLICE FINGERPRINT FEES	135	5,285	5,285
443400	REIMBURSEMENT POLICE SERVICES	44,846	37,420	37,420
443420	REIMBURSEMENT PW	27,727	4,000	4,000
443430	REIMBURSE FIRE SPECIAL EVENT	11,220	10,000	10,000
443350	RECORD COPIES	6,017	2,585	2,585
443460	REIMBURSEMENT POLICE OT	625	4,300	4,300
443500	FIRE FALSE ALARM CHARGES	(851)	4,000	4,000
444110	MAXCY GREGG POOL	28,699	32,000	32,000
444130	GREENVIEW POOL ADMISSION	52,726	59,000	59,000
444180	RECREATION ATHLETICS	41,834	35,000	35,000
444210	TENNIS COURT FEES	32,570	35,000	35,000
444260	GOLF CENTER	17,922	25,000	25,000
444262	DREW WELLNESS MEMBERSHIP	123,253	265,000	265,000
444263	DREW WELLNESS DAILY	32,055	35,000	35,000
444266	DREW WELLNESS AQUATICS CLASS		5,000	5,000
444267	DREW WELLNESS - PERSONAL TRAINING	2,680		
444270	COMMUNITY GARDENS	1,286	800	800
444600	OTHER PARKS REVENUE	57,893	50,000	50,000
449700	CPS REIMBURSEMENT	138,771	145,000	145,000
9	<b>SUBTOTAL</b>	<b>16,143,970</b>	<b>16,030,195</b>	<b>17,860,696</b>
<b>FINES AND FORFEITURES</b>				
451100	COURT FINES	206,847	500,000	500,000
451500	BOND ESTREATMENTS		3,000	3,000
452200	MISCELLANEOUS FINES/FEES	555		
452800	LATE FEES	(6)	3,500	3,500
9	<b>SUBTOTAL</b>	<b>207,873</b>	<b>506,500</b>	<b>506,500</b>
<b>SPECIAL EVENTS</b>				
472200	VETERANS DAY PARADE	240		
472300	P&R SENIOR PROGRAMS	4,406	10,000	10,000
9	<b>SUBTOTAL</b>	<b>4,646</b>	<b>10,000</b>	<b>10,000</b>



**CITY OF COLUMBIA GENERAL FUND  
REVENUES BY FUND**

OBJ CODE	GENERAL FUND	ACTUAL FY 21/22	BUDGET FY 22/23	PROPOSED FY 23/24
<b>MISCELLANEOUS REVENUE</b>				
481100	MISCELLANEOUS REVENUE	12,792	125,000	125,000
481500	REIMBURSEMENT PROPERTY DAMAGE	31,494	100,000	100,000
482150	AUCTION SALES-GOVT'L NON-ASSET	4,657	20,000	20,000
9	<b>SUBTOTAL</b>	<b>43,189</b>	<b>245,000</b>	<b>245,000</b>
<b>INTEREST REVENUE</b>				
511100	INTEREST ON INVEST-GEN FUND	138,581	138,468	138,468
512100	INTEREST ON CD's & CHECKING	77,343	6,947	6,947
513750	UNREALIZED GAIN/LOSS INVESTMENT	(508,614)		
514120	INTEREST INCOME	71,953		
9	<b>SUBTOTAL</b>	<b>(220,737)</b>	<b>145,415</b>	<b>145,415</b>
<b>SALE OF PROPERTY</b>				
521100	SALE OF PROPERTY	219,902	200,000	200,000
9	<b>SUBTOTAL</b>	<b>219,902</b>	<b>200,000</b>	<b>200,000</b>
<b>RENTS &amp; ROYALTIES</b>				
531100	RENT BILLBOARDS	8,500	6,000	6,000
531410	RENT EAU ATM	5,400	5,400	5,400
532400	RENT 1219 LAUREL ST	-	9,000	9,000
53	RENT 1401 MAIN STREET		1,120,006	1,262,340
9	<b>SUBTOTAL</b>	<b>13,900</b>	<b>1,140,406</b>	<b>1,282,740</b>
<b>TOTAL REVENUE</b>		<b>135,351,770</b>	<b>141,835,914</b>	<b>146,709,859</b>
<b>TRANSFERS FROM OTHER SOURCES</b>				
541102	FROM GENERAL FUND - SPECIAL			
541203	FROM ACCOMMODATIONS TAX	25,000	25,000	25,000
541212	FROM HOSPITALITY TAX	3,700,000	3,700,000	4,000,000
541253	FROM FEMA	258,250		
541266	FROM US TREASURY		2,000,000	2,000,000
541404	FROM BOND/LEASE PROCEEDS	6,335,529	9,000,000	9,000,000
541531	FROM PARKING OPERATING FUND	500,000	500,000	500,000
541551	FROM W/S OPERATING FUND	4,189,680	4,189,680	4,748,280
541553	FROM STORM WATER	560,000	560,000	608,174
551000	UNAPPROPRIATED SURPLUS TRANS		3,000,000	3,000,000
9	<b>SUBTOTAL</b>	<b>15,568,459</b>	<b>22,974,680</b>	<b>23,881,454</b>
5621000	PEBA REIMBURSEMENT	529,297		
<b>TOTAL GENERAL FUND REV. &amp; TRANSFERS</b>		<b>151,449,526</b>	<b>164,810,594</b>	<b>170,591,313</b>

**CITY OF COLUMBIA WATER & SEWER OPERATING  
REVENUES BY FUND**

WATER/SEWER OPERATING		ACTUALS FY 21/22	BUDGET FY 22/23	PROJECTED FY 23/24
441300	RETURN CHECK SERVICE CHARGE	68,965	68,514	68,514
442120	RECYCLING SALES	6,023	1,631	5,000
446100	WATER SALES	103,860,181	108,404,000	122,856,300
446200	CUT-ON & REPLACEMENT FEES	540,591	536,309	536,309
446300	WATER MAIN-TAP FEES	-	57,336	57,336
446400	METER INSTALLATION FEES	3,252,300	2,142,263	2,500,000
446500	NEW ACCOUNT FEE	711,133	631,578	700,000
446520	CROSS CONNECTION INSPECTION FEE	32,420	3,030	3,030
9	TOTAL WATER SALES	108,471,613	111,844,661	126,726,489
447110	SEWER SERVICE CHARGES	61,465,169	65,075,088	66,945,912
447130	SEWER SERVICE-WEST COLUMBIA	937,207		
447150	SEWER CONNECTION FEE	680,617	181,805	250,000
447160	SEWER SVC CHGS NI AMERICA	574,460		
447210	WASTEWATER SURCHARGE	257,569		
447220	SEPTAGE DUMPING PERMIT FEES	641,026	252,506	500,000
447230	INDUSTRIAL PRE-TREAT. PERMIT FEE	2,600		3,400
9	TOTAL SEWER SALES	64,558,648	65,509,399	67,699,312
9	TOTAL CHARGES FOR SERVICES	173,030,261	177,354,160	194,425,801
FINES AND FORFEITURES				
452800	LATE FEE-WATER	2,523,905	656,516	1,000,000
9	TOTAL FINES & FORFEITURES	2,523,905	656,516	1,000,000
MISCELLANEOUS REVENUES				
481100	UNCLASSIFIED MISC REV		3,128	
481500	REIMBURSEMENT PROPERTY DAMAGE		27,994	27,994
9	TOTAL MISCELLANEOUS REVENUES		31,122	27,994
INTEREST ON INVESTMENT				
511100	INTEREST ON INVESTMENT GEN	1,594,651	1,113,360	756,943
512100	INTEREST INCOME-CHECKING	569,490	346,843	346,843
513750	UNREALIZED GAIN/LOSS INVESTMENTS	(4,120,846)		
514120	INTEREST INCOME	65,845	2,816,798	2,671,674
9	TOTAL INTEREST ON INVEST	(1,890,860)	4,277,001	3,775,460
PROPERTY & RENTS				
521200	GAIN ON SALE OF PROPERTY	301,374		
531000	RENT - CELL TOWER	214,247	162,332	250,000
531110	RENT OLD BOY PROPRTIED	2,500		
	TOTAL SALE OF PROPERTY & RENT	518,121	162,332	250,000
WATER/SEWER OPERATING REV TOTAL		174,181,427	182,481,131	199,479,255

**CITY OF COLUMBIA STORM WATER OPERATING FUND  
REVENUES BY FUND**

ACCOUNT		ACTUALS FY 21/22	BUDGET FY 22/23	PROJECTED FY 23/24
<b>CHARGES FOR SERVICES</b>				
445100	STORM WATER FEES	17,243,189	15,750,000	17,303,916
445200	REVIEW	21,677	15,000	15,000
445300	INSPECTIONS	900	5,000	5,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>17,265,766</b>	<b>15,770,000</b>	<b>17,323,916</b>
454800	UNIFORM ORDINANCE	600		
511100	INTEREST ON INVESTMENTS	356,972	351,055	932,846
512100	INTEREST ON CDs & CHECKING	125,919		
513750	UNREALIZED GAIN/LOSS	(887,042)		
<b>TOTAL REVENUES</b>		<b>(402,808)</b>	<b>351,055</b>	<b>932,846</b>
562100	PEBA	21,443		
9	<b>FUND TOTAL</b>	<b>16,884,401</b>	<b>16,121,055</b>	<b>18,256,762</b>



**CITY OF COLUMBIA PARKING OPERATING FUND  
REVENUES BY FUND**

		<b>ACTUALS FY 21-22</b>	<b>BUDGET FY 22/23</b>	<b>PROJECTED FY 23/24</b>
<b>PARKING OPERATING FUND</b>				
448120	STREET PARKING METERS	2,966,662	3,255,774	3,100,000
448210	TAYLOR ST. GARAGE	144,952	144,000	144,000
448220	WASHINGTON ST. GARAGE	149,382	180,000	160,000
448230	SUMTER ST. GARAGE	646,575	580,000	700,000
448240	LADY ST. GARAGE	1,122,417	1,000,000	1,300,000
448251	SABAL STREET DECK		30,000	85,000
448252	FREED STREET DECK		30,000	10,000
448280	PARK ST. GARAGE	590,052	480,000	580,000
448290	LADY/LINCOLN ST. GARAGE	316,609	375,000	450,000
448340	PJ CANNON GARAGE	396,194	360,000	390,000
448350	ARSENAL HILL GARAGE	7,786	14,000	
	<b>TOTAL GARAGES</b>	<b>3,373,967</b>	<b>3,193,000</b>	<b>3,819,000</b>
448270	PARKING LOT - CATAWBA LOT	3,747	2,400	8,000
448211	Lot-1700 SUMTER	75,508	90,000	75,000
448271	LOT-2024 DEVINE ST	9,128	12,000	2,000
448281	Lot-Convention Center	37,136	10,000	75,000
448320	SPECIAL EVENT PARKING - PARK ST	214,669	270,474	475,000
448323	Special Event Lincoln Street	1,200	1,000	2,000
448324	Special Event Sumter Street	2,100	1,000	1,000
448325	Special Event PJ Cannon	320	1,000	1,000
448330	BLANDING ST. LOT	10,313	22,000	10,800
448331	LOT-727 HARDEN	24,890	20,000	30,000
448332	LOT-800 PAVILION	345	2,500	1,000
448334	LOT-2126 DEVINE	3,105	3,600	2,000
448335	LOT-1429 PARK	70,257	75,000	125,000
448336	LOT-1127 WASHINGTON	7,069		50,000
448351	SPECIAL EVENT - SABAL		25,000	
448352	SPECIAL EVENT - FREED	31,772	25,000	
	<b>TOTAL PARKING LOTS</b>	<b>491,559</b>	<b>560,974</b>	<b>857,800</b>
442700	REIMB OUTSIDE PURCH - NON-GOV'T			
448370	IN-OUT PARKING	56,675	60,000	115,000
448420	MISC. CHARGES FOR SERVICES		1,000	22,000
448421	LOADING ZONE PERMITS	498	800	3,000
448422	HOMEOWNER/TENANT TAG	7,895	12,000	14,000
448423	PARKING TAG REPLACEMENT FEE	22,735	15,000	28,000
448600	PARKING VALIDATIONS	119,888	75,000	200,000
448700	PARKING METER BAG FEE	115,647	72,000	130,000
	<b>TOTAL MISC. CHARGES FOR SERVICES</b>	<b>323,338</b>	<b>235,800</b>	<b>512,000</b>
451300	NON-MOVING VIOLATIONS	1,403,186	1,800,000	1,900,000
452800	LATE FEES	18,771	33,700	16,000
	<b>9 Fines and Forfeitures</b>	<b>1,421,957</b>	<b>1,833,700</b>	<b>1,916,000</b>
485310	CASH OVER/SHORT COLLECTIONS	818		100
483310	SCANA-INCENTIVE LIGHTING	4,172		
	<b>TOTAL MISC. REVENUE</b>	<b>4,990</b>	<b>0</b>	<b>100</b>
511100	INTEREST ON INVESTMENT GEN FUND	40,663	50,674	137,000
512100	INTEREST ON CD's & CHECKING	19,479		
513750	UNREALIZED GAIN/LOSS INVESTMENT	(114,911)		
	<b>TOTAL INTEREST REVENUES</b>	<b>(54,769)</b>	<b>50,674</b>	<b>137,000</b>
531741	RENT - OFFICES AT PARK GARAGE	61,005	58,380	63,000
532000	RENT - MISC.	50,400	50,400	52,500
	<b>TOTAL FOR RENT</b>	<b>111,405</b>	<b>108,780</b>	<b>115,500</b>
551000	UNAPPROPRIATED SURPLUS TRANSFER		1,000,000	1,000,000
562100	PEBA REIMBURSEMENT	14,455		
	<b>TOTAL PARKING OPERATING FUND</b>	<b>8,653,564</b>	<b>10,238,702</b>	<b>11,457,400</b>



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## FY 2023-2024 DETAILED OPERATING BUDGET BY FUND

- **General Fund**

- General Government
- Municipal Court
- Finance
- Economic & Community Development
- Homeless Services
- Planning & Development Services
- Police Department
- Emergency Management
- 911 Emergency Communications Center
- Fire Department
- Parks & Recreation
- Public Works
- General Services
- Information Technology

- **Water & Sewer Fund**

- General Government
- Finance
- Community Economic Development
- Public Safety
- Public Works
- General Services
- Information Technology
- Engineering
- Utilities

- **Stormwater Fund**

- Engineering
- Public Works

- **Parking Fund**

- Finance
- Public Works
- General Services
- Parking Operations

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
GENERAL FUND 101				
1100	<b>1100 GENERAL GOVERNMENT</b>			
	<b>1101 LEGISLATIVE</b>			
	Personnel Services	446,893	596,873	584,936
	Operating Expenses	28,031	24,855	36,555
	Service Expenses	224,357	187,500	273,000
	Capital Expenses			
	<b>TOTAL</b>	<b>699,282</b>	<b>809,228</b>	<b>894,491</b>
	<b>1102 CITY MANAGER</b>			
	Personnel Service	927,653	673,758	666,887
	Operating Expenses	51,961	42,280	48,630
	Service Expenses	217,710	60,050	67,750
	Capital Expenses			
	<b>TOTAL</b>	<b>1,197,323</b>	<b>776,088</b>	<b>783,267</b>
	<b>1103 GOVERNMENTAL AFFAIRS</b>			
	Personnel Service	106,702	104,764	106,566
	Operating Expenses	12,974	19,600	19,600
	Service Expenses	294,191	371,820	450,520
	Capital Expenses			
	<b>TOTAL</b>	<b>413,867</b>	<b>496,184</b>	<b>576,686</b>
	<b>1104 ASSISTANT CITY MANAGER ADMINISTRATIVE SERVICES</b>			
	Personnel Service		195,277	191,372
	Operating Expenses		12,800	12,800
	Service Expenses		30,000	43,250
	Capital Expenses			
	<b>TOTAL</b>	<b>0</b>	<b>238,077</b>	<b>247,422</b>
	<b>1107 - ASSISTANT CITY MANAGER DEVELOPMENT</b>			
	Personnel Service	511,631	421,557	329,826
	Operating Expenses	13,316	7,320	7,320
	Service Expenses	85,340	59,000	59,000
	Capital Expenses			
	<b>TOTAL</b>	<b>610,287</b>	<b>487,877</b>	<b>396,146</b>
	<b>1110 ACM / CFO - FINANCIAL SRVCS</b>			
	Personnel Service	206,298	208,241	204,077
	Operating Expenses	5,060	3,500	3,500
	Service Expenses	41,000	105,000	105,000
	Capital Expenses			
	<b>TOTAL</b>	<b>252,358</b>	<b>316,741</b>	<b>312,577</b>
	<b>1111 ASSISTANT CITY MANAGER - OPERATIONS</b>			
	Personnel Service	338,440	397,236	389,292
	Operating Expenses	11,895	11,850	11,850
	Service Expenses	82,147	94,783	94,783
	Capital Expenses			
	<b>TOTAL</b>	<b>432,482</b>	<b>503,869</b>	<b>495,925</b>
	<b>1112 HUMAN RESOURCES</b>			
	Personnel Service	1,024,376	1,086,418	1,305,245
	Operating Expenses	30,945	43,759	46,759
	Service Expenses	47,061	95,150	96,150
	Capital Expenses			
	<b>TOTAL</b>	<b>1,102,382</b>	<b>1,225,327</b>	<b>1,448,154</b>



CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>1116 BUDGET &amp; PROGRAM MGMT</b>				
Personnel Service		344,157	547,859	536,902
Operating Expenses		4,574	8,380	8,380
Service Expenses		48,445	50,450	200,450
Capital Expenses				
<b>TOTAL</b>		<b>397,176</b>	<b>606,689</b>	<b>745,732</b>
<b>1118 PUBLIC RELATIONS, MARKETING &amp; MEDIA</b>				
Personnel Service		650,971	673,663	660,190
Operating Expenses		82,585	66,433	66,433
Service Expenses		70,898	150,439	150,439
Capital Expenses				
<b>TOTAL</b>		<b>804,454</b>	<b>890,535</b>	<b>877,062</b>
<b>1119 OFFICE OF THE CITY CLERK</b>				
Personnel Service		299,178	186,350	196,806
Operating Expenses		13,151	8,408	8,800
Service Expenses		221,369	90,470	209,060
Capital Expenses				
<b>TOTAL</b>		<b>533,698</b>	<b>285,228</b>	<b>414,666</b>
<b>1501 LEGAL</b>				
Personnel Service		1,332,075	1,635,591	1,841,393
Operating Expenses		53,450	61,125	61,125
Service Expenses		324,108	494,980	504,360
Capital Expenses				
<b>TOTAL</b>		<b>1,709,633</b>	<b>2,191,696</b>	<b>2,406,878</b>
<b>TOTAL GENERAL GOVERNMENT</b>				
Personnel Services		6,188,375	6,727,587	7,013,492
Operating Expenses		320,917	310,310	331,752
Service Expenses		1,656,626	1,789,642	2,253,762
Capital Expenses				
<b>TOTAL</b>		<b>8,165,918</b>	<b>8,827,539</b>	<b>9,599,006</b>
<b>1200 NON-DEPARTMENTAL</b>				
1014307639900 COMMUNITY PROMOTIONS			100,000	
1017202 762100 CAPITAL LEASE		5,751,527	6,708,108	6,171,814
8404 638520 DETENTION CENTER PER DIEM		417,552	500,000	500,000
8404 638521 SOLICITORS OFFICE		215,817	215,817	215,817
8404 638522 PUBLIC DEFENDER		225,000	225,000	225,000
8406 EMPLOYEE TUITION REIMBURSEMENT & TRAINING		46,409	40,000	40,000
8411 610600 COLA & MERIT		16,005		
8499 639900 RESERVE		0	1,479,884	2,044,500
<b>TOTAL NON-DEPARTMENTAL</b>		<b>6,605,366</b>	<b>9,268,809</b>	<b>9,197,131</b>
<b>1250 TRANSFERS/OTHER FINANCING USES</b>				
1018801Total TO DEBT SERVICE		4,598,700	4,020,184	3,541,526
TO DEBT SRVC - FHLB (DREW)			75,000	75,000
8803741403 TO CAPITAL PROJECTS		535,000		
8803741608 TO AUTO TORT		62,123		
8803741620 TO CENTRAL STORES		751,274	800,000	800,000
8803741621 TO INTEGRATED SYSTEMS		552,055	450,000	450,000
8803741622 TO PURCHASING		72,162	70,000	70,000
8803741623 TO RADIO REPAIR		72,166		
8803741630 TO EQUIPMENT SERVICES		1,080,724	9,000,000	9,000,000
TO COMPONENT UNITS		1,132,296	1,189,331	1,266,826
<b>TOTAL TRANSFERS OUT</b>		<b>9,592,166</b>	<b>17,194,635</b>	<b>16,793,472</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
1400	<b>1400 MUNICIPAL COURT</b>			
	<b>1502 ADMINISTRATION</b>			
	Personnel Services	280,259	379,959	372,360
	Operating Expenses	19,941	39,661	40,720
	Service Expenses	186,007	269,950	271,650
	Capital Outlay			
	<b>TOTAL</b>	<b>486,207</b>	<b>689,570</b>	<b>684,730</b>
	<b>1503 WARRANTS/VIOLATIONS</b>			
	Personnel Services	731,538	719,732	793,365
	Operating Expenses	18,244	29,950	30,200
	Service Expenses	4,942	12,300	14,700
	Capital Outlay			
	<b>TOTAL</b>	<b>754,724</b>	<b>761,982</b>	<b>838,265</b>
	<b>1504 JUDICIAL OPERATIONS</b>			
	Personnel Services	783,509	823,232	836,168
	Operating Expenses	6,350	30,300	31,100
	Service Expenses	38,525	53,935	56,735
	Capital Outlay			
	<b>TOTAL</b>	<b>828,384</b>	<b>907,467</b>	<b>924,003</b>
	<b>1505 JUDGES</b>			
	Personnel Services	480,829	450,541	405,184
	Operating Expenses	0	15,000	16,700
	Service Expenses	53	22,000	24,000
	Capital Outlay			
	<b>TOTAL</b>	<b>480,882</b>	<b>487,541</b>	<b>445,884</b>
	<b>TOTAL MUNICIPAL COURT</b>			
	Personnel Services	2,276,135	2,373,464	2,407,077
	Operating Expenses	44,535	114,911	118,720
	Service Expenses	229,528	358,185	367,085
	Capital Outlay			
	<b>TOTAL</b>	<b>2,550,198</b>	<b>2,846,560</b>	<b>2,892,882</b>
1600	<b>1600 FINANCE</b>			
	<b>1401 ACCOUNTING</b>			
	Personnel Services	673,889	970,942	951,507
	Operating Expenses	7,610	12,090	12,090
	Service Expenses	135,578	113,130	127,180
	Capital Outlay			
	<b>TOTAL</b>	<b>817,077</b>	<b>1,096,162</b>	<b>1,090,777</b>
	<b>1402 FINANCE ADMINISTRATION</b>			
	Personnel Services	191,171	206,670	204,042
	Operating Expenses	155	2,450	2,450
	Service Expenses	24,261	43,348	44,865
	Capital Outlay			
	<b>TOTAL</b>	<b>215,587</b>	<b>252,468</b>	<b>251,357</b>
	<b>1403 BUSINESS LICENSE</b>			
	Personnel Services	582,683	778,538	720,290
	Operating Expenses	25,515	30,290	34,050
	Service Expenses	39,020	39,690	107,460
	Risk Management			
	Capital Outlay			
	<b>TOTAL</b>	<b>647,218</b>	<b>848,518</b>	<b>861,800</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>TOTAL FINANCE</b>				
Personnel Services		1,447,743	1,956,150	1,875,839
Operating Expenses		33,280	44,830	48,590
Service Expenses		198,859	196,168	279,505
Capital Outlay				
<b>TOTAL</b>		<b>1,679,882</b>	<b>2,197,148</b>	<b>2,203,934</b>
<b>1700 ECONOMIC &amp; COMM. DEVELOPMENT</b>				
<b>1126 OFFICE OF BUSINESS OPPORTUNITIES</b>				
Personnel Service		596,693	641,772	541,077
Operating Expenses		34,284	36,885	41,885
Service Expenses		83,000	122,750	124,750
Capital Expenses				
<b>TOTAL</b>		<b>713,977</b>	<b>801,407</b>	<b>707,712</b>
<b>4320 COMMUNITY DEVELOPMENT</b>				
Personnel Service		514,844	500,289	490,284
Operating Expenses		9,514	7,525	7,525
Service Expenses		65,078	62,900	62,900
Capital Expenses				
<b>TOTAL</b>		<b>589,436</b>	<b>570,714</b>	<b>560,709</b>
<b>TOTAL ECONOMIC &amp; COMMUNITY DEV.</b>				
Personnel Services		1,111,538	1,142,061	1,031,361
Operating Expenses		43,798	44,410	49,410
Service Expenses		148,077	185,650	187,650
Capital Outlay				
<b>TOTAL</b>		<b>1,303,413</b>	<b>1,372,121</b>	<b>1,268,421</b>
<b>1750 HOMELESS SERVICES</b>				
<b>4501 RAPID SHELTER SERVICES</b>				
Personnel Services			22,000	22,000
Operating Expenses			435,500	435,500
Service Expenses			48,000	48,000
Capital Outlay				
<b>TOTAL</b>			<b>505,500</b>	<b>505,500</b>
8410 Homeless Services Contracts		1,012,000	554,500	554,500
<b>TOTAL</b>		<b>1,012,000</b>	<b>1,060,000</b>	<b>1,060,000</b>
<b>1900 1900 PLANNING &amp; DEVELOPMENT SVCS 4101</b>				
Personnel Services		2,760,891	3,002,720	3,001,589
Operating Expenses		47,504	80,825	78,325
Service Expenses		200,786	235,200	362,600
Capital Outlay				
<b>TOTAL DEVELOPMENT SRVC</b>		<b>3,009,182</b>	<b>3,318,745</b>	<b>3,442,514</b>
<b>2000 2000 POLICE DEPARTMENT</b>				
<b>2401 OFFICE OF CHIEF</b>				
Personnel Services		1,845,462	1,746,938	1,022,638
Operating Expenses		53,855	35,330	68,600
Service Expenses		133,987	110,000	21,500
Capital Outlay				
<b>TOTAL</b>		<b>2,033,304</b>	<b>1,892,268</b>	<b>1,112,738</b>



CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>2402 ADMIN SERVICES</b>				
Personnel Services		3,161,731	3,184,318	4,317,314
Operating Expenses		1,278,521	1,560,544	2,196,062
Service Expenses		3,885,047	5,520,240	6,416,089
Capital Outlay				
<b>TOTAL</b>		<b>8,325,300</b>	<b>10,265,102</b>	<b>12,929,465</b>
<b>2403 OPERATIONS</b>				
Personnel Services		17,322,743	19,288,571	17,604,698
Operating Expenses		946,376	792,000	792,000
Service Expenses		801,792	729,404	774,404
Capital Outlay				
<b>TOTAL</b>		<b>19,070,911</b>	<b>20,809,975</b>	<b>19,171,102</b>
<b>2405 PROFESSIONAL STANDARDS</b>				
Personnel Services		456,501	444,661	787,572
Operating Expenses		9,408	5,339	8,839
Service Expenses		9,155	7,690	11,940
Capital Outlay				
<b>TOTAL</b>		<b>475,064</b>	<b>457,690</b>	<b>808,351</b>
<b>2407 INVESTIGATIONS</b>				
Personnel Services		6,434,938	6,610,886	7,335,680
Operating Expenses		134,958	217,900	217,900
Service Expenses		147,289	159,619	170,369
Capital Outlay				
<b>TOTAL</b>		<b>6,717,185</b>	<b>6,988,405</b>	<b>7,723,949</b>
<b>2409 CODE ENFORCEMENT</b>				
Personnel Services		1,565,846	2,060,748	2,276,533
Operating Expenses		52,790	81,721	83,781
Service Expenses		87,998	104,968	172,018
Capital Outlay			135,840	105,924
<b>TOTAL</b>		<b>1,706,634</b>	<b>2,383,277</b>	<b>2,638,256</b>
<b>2411 SPECIAL OPERATIONS</b>				
Personnel Services		5,488,637	5,485,515	5,052,513
Operating Expenses		123,803	140,000	140,000
Service Expenses		142,015	87,000	115,000
Capital Outlay				
<b>TOTAL</b>		<b>5,754,455</b>	<b>5,712,515</b>	<b>5,307,513</b>
<b>TOTAL POLICE DEPARTMENT</b>				
Personnel Services		36,275,858	38,821,637	38,396,948
Operating Expenses		2,599,710	2,832,834	3,507,182
Service Expenses		5,207,284	6,718,921	7,681,320
Capital Outlay			135,840	105,924
<b>TOTAL</b>		<b>44,082,852</b>	<b>48,509,232</b>	<b>49,691,374</b>
<b>2050 2201 EMERGENCY MGMT</b>				
Personnel Service		360,056	360,578	366,718
Operating Expenses		78,841	111,400	126,400
Service Expenses		63,484	104,050	139,350
Capital Expenses				
<b>TOTAL</b>		<b>502,381</b>	<b>576,028</b>	<b>632,468</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
2100	<b>2100 911 EMERGENCY COMM. CENTER 2701</b>			
	Personnel Service	2,923,439	2,896,554	3,067,218
	Operating Expenses	36,477	61,735	60,235
	Service Expenses	239,091	267,210	271,060
	Capital Expenses		154,000	154,000
	<b>TOTAL</b>	<b>3,199,007</b>	<b>3,379,499</b>	<b>3,552,513</b>
2200	<b>2200 FIRE DEPARTMENT</b>			
	<b>2301 FIRE ADMIN</b>			
	Personnel Services	959,992	1,178,079	1,204,689
	Operating Expenses	26,089	43,792	31,792
	Service Expenses	43,929	70,745	68,245
	Capital Outlay			
	<b>TOTAL</b>	<b>1,030,010</b>	<b>1,292,616</b>	<b>1,304,726</b>
	<b>2302 FIRE PREVENTION</b>			
	Personnel Services	1,187,962	1,202,737	1,355,729
	Operating Expenses	32,229	66,278	36,828
	Service Expenses	52,063	64,246	77,446
	Capital Outlay			
	<b>TOTAL</b>	<b>1,272,254</b>	<b>1,333,261</b>	<b>1,470,003</b>
	<b>2303 FIRE SUPPRESSION</b>			
	Personnel Services	18,475,117	18,403,105	18,696,654
	Operating Expenses	980,331	1,299,551	1,352,245
	Service Expenses	1,388,544	1,357,620	1,496,932
	Capital Outlay			
	<b>TOTAL</b>	<b>20,843,992</b>	<b>21,060,276</b>	<b>21,545,831</b>
	<b>2304 FIRE TRAINING</b>			
	Personnel Services	263,129	349,981	352,233
	Operating Expenses	49,569	45,675	73,490
	Service Expenses	56,872	89,930	89,930
	Capital Outlay			
	<b>TOTAL</b>	<b>369,570</b>	<b>485,586</b>	<b>515,653</b>
	<b>2305 MAINTENANCE</b>			
	Personnel Services	150,261	185,342	180,618
	Operating Expenses	43,814	31,228	31,228
	Service Expenses	46,369	29,593	29,593
	Capital Outlay			
	<b>TOTAL</b>	<b>240,444</b>	<b>246,163</b>	<b>241,439</b>
	<b>FIRE DEPARTMENT</b>			
	Personnel Services	21,036,461	21,319,244	21,789,923
	Operating Expenses	1,132,032	1,486,524	1,525,583
	Service Expenses	1,587,777	1,612,134	1,762,146
	Capital Outlay			
	<b>TOTAL</b>	<b>23,756,270</b>	<b>24,417,902</b>	<b>25,077,652</b>
	<b>2300 PARKS &amp; RECREATION</b>			
	<b>5101 PARKS &amp; RECREATION ADMIN</b>			
	Personnel Services	1,195,154	1,150,019	1,128,369
	Operating Expenses	72,837	74,250	95,425
	Service Expenses	116,025	204,678	197,098
	Capital Outlay			
	<b>TOTAL</b>	<b>1,384,017</b>	<b>1,428,947</b>	<b>1,420,892</b>

<b>CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT</b>	<b>ACTUAL FY 21/22</b>	<b>APPROVED FY 22/23</b>	<b>PROPOSED FY 23/24</b>
<b>5104 PARK FACILITIES</b>			
Personnel Services	4,245,334	4,311,530	4,324,653
Operating Expenses	375,450	431,624	507,950
Service Expenses	553,397	596,337	999,482
Capital Outlay		100,000	
<b>TOTAL</b>	<b>5,174,181</b>	<b>5,439,491</b>	<b>5,832,085</b>
<b>5106 RECREATION PROGRAMS</b>			
Personnel Services	3,454,851	3,611,630	3,624,606
Operating Expenses	110,197	247,500	244,970
Service Expenses	622,080	611,261	705,252
Capital Outlay			
<b>TOTAL</b>	<b>4,187,129</b>	<b>4,470,391</b>	<b>4,574,828</b>
<b>5108 SWIMMING POOLS</b>			
Personnel Services	158,729	318,270	311,905
Operating Expenses	40,814	49,300	54,300
Service Expenses	10,005	33,975	40,575
Capital Outlay			
<b>TOTAL</b>	<b>209,547</b>	<b>401,545</b>	<b>406,780</b>
<b>5115 DREW WELLNESS CENTER</b>			
Personnel Services	882,620	1,042,151	1,031,675
Operating Expenses	45,772	122,560	87,560
Service Expenses	211,612	259,151	294,752
Capital Outlay			
<b>TOTAL</b>	<b>1,140,003</b>	<b>1,423,862</b>	<b>1,413,987</b>
<b>TOTAL PARKS &amp; RECREATION</b>			
Personnel Services	9,936,687	10,433,600	10,421,208
Operating Expenses	645,071	925,234	990,205
Service Expenses	1,513,118	1,705,402	2,237,159
Capital Outlay		100,000	
<b>TOTAL</b>	<b>12,094,876</b>	<b>13,164,236</b>	<b>13,648,572</b>
<b>2400 2400 PUBLIC WORKS</b>			
<b>1124 PUBLIC WORKS ADMIN</b>			
Personnel Service	474,300	517,854	540,458
Operating Expenses	22,577	28,550	28,550
Service Expenses	116,830	144,850	147,850
Capital Expenses			
<b>TOTAL</b>	<b>613,707</b>	<b>691,254</b>	<b>716,858</b>
<b>1213, 1216, 1217 FORESTRY &amp; BEAUTIFICATION</b>			
Personnel Service	1,685,319	2,078,278	2,258,200
Operating Expenses	177,720	230,864	236,342
Service Expenses	293,961	310,942	835,942
Capital Expenses	45,335	21,000	10,500
<b>TOTAL</b>	<b>2,202,336</b>	<b>2,641,084</b>	<b>3,340,984</b>
<b>2101,2102,2103 ANIMAL CONTROL</b>			
Personnel Service	1,527,562	1,549,707	1,696,408
Operating Expenses	301,725	398,572	398,572
Service Expenses	151,735	144,813	144,813
Capital Expenses	0	27,168	
<b>TOTAL</b>	<b>1,981,022</b>	<b>2,120,260</b>	<b>2,239,793</b>



<b>CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT</b>	<b>ACTUAL FY 21/22</b>	<b>APPROVED FY 22/23</b>	<b>PROPOSED FY 23/24</b>
<b>3201 STREETS &amp; SIDEWALKS</b>			
Personnel Service	850,789	1,084,648	1,189,324
Operating Expenses	97,962	221,873	236,525
Service Expenses	144,679	127,775	127,775
Capital Expenses		17,500	30,000
<b>TOTAL</b>	<b>1,093,430</b>	<b>1,451,796</b>	<b>1,583,624</b>
<b>3203 TRAFFIC ENGINEERING</b>			
Personnel Service	178,362	271,822	265,565
Operating Expenses	5,098	7,247	7,247
Service Expenses	6,394	8,788	8,608
Capital Expenses		13,600	13,600
<b>TOTAL</b>	<b>189,854</b>	<b>301,457</b>	<b>295,020</b>
<b>3204 TRAFFIC OPS/ 3205 LIGHTING</b>			
Personnel Service	978,784	1,166,180	1,178,508
Operating Expenses	126,443	244,543	299,543
Service Expenses	2,041,394	2,249,562	2,258,437
Capital Expenses			
<b>TOTAL</b>	<b>3,146,621</b>	<b>3,660,285</b>	<b>3,736,488</b>
<b>4401-4409 SOLID WASTE</b>			
Personnel Service	5,262,381	5,262,381	5,180,241
Operating Expenses	1,466,678	1,466,678	1,535,678
Service Expenses	2,976,790	2,976,790	3,703,790
Risk Management			
Capital Expenses	0		
<b>TOTAL</b>	<b>9,705,849</b>	<b>9,705,849</b>	<b>10,419,709</b>
<b>TOTAL PUBLIC WORKS</b>			
Personnel Service	10,957,497	11,930,870	12,308,704
Operating Expenses	2,198,203	2,598,327	2,742,457
Service Expenses	5,731,783	5,963,520	7,227,215
Capital Expenses	45,335	79,268	54,100
<b>TOTAL</b>	<b>18,932,818</b>	<b>20,571,985</b>	<b>22,332,476</b>
<b>2600 2600 GENERAL SERVICES</b>			
<b>1201 1201 PUBLIC BLDGS/SUPPORT SRVCS</b>			
Personnel Services	567,229	647,068	731,397
Operating Expenses	40,305	61,898	71,898
Service Expenses	1,093,777	2,498,668	2,655,478
Capital Outlay		540,000	540,000
<b>TOTAL</b>	<b>1,701,311</b>	<b>3,747,634</b>	<b>3,998,773</b>
<b>2700 2700 INFORMATION TECHNOLOGY</b>			
<b>1120 INFORMATION TECHNOLOGY</b>			
Personnel Services	2,401,770	2,628,861	2,834,272
Operating Expenses	101,173	63,884	108,119
Service Expenses	1,357,002	1,665,388	2,257,734
Capital Outlay			
<b>TOTAL</b>	<b>3,859,946</b>	<b>4,358,133</b>	<b>5,200,125</b>
<b>TOTAL GENERAL FUND</b>			
Personnel Service	98,243,680	104,262,394	105,267,746
Operating Expenses	7,321,847	9,172,622	10,194,376
Service Expenses	19,227,192	23,902,638	28,284,564
Capital Outlay	45,335	1,009,108	854,024
Non-departmental & Transfers Out	16,197,532	26,463,444	25,990,603
<b>TOTAL GENERAL FUND</b>	<b>141,035,586</b>	<b>164,810,206</b>	<b>170,591,313</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
WATER/SEWER OPERATING FUND 551				
1100	<b>1100 GENERAL GOVERNMENT</b>			
	<b>1109 ASSISTANT CITY MANGER</b>			
	Personnel Services	525,943	598,317	291,344
	Operating Expenses	20,950	20,105	17,300
	Service Expenses	170,915	594,125	558,985
	Capital Outlay			
	<b>TOTAL</b>	<b>717,808</b>	<b>1,212,547</b>	<b>867,629</b>
	<b>1305 PUBLIC RELATIONS - ECO DEV MARKETING</b>			
	Personnel Services		149,780	173,500
	Operating Expenses		17,342	6,270
	Service Expenses		40,000	20,000
	Capital Outlay			
	<b>TOTAL</b>		<b>207,122</b>	<b>199,770</b>
	<b>1407 CUSTOMER CARE CENTER</b>			
	Personnel Services	3,418,593	4,259,500	4,338,916
	Operating Expenses	72,371	157,517	163,120
	Service Expenses	1,229,343	1,332,102	1,441,606
	Capital Outlay		46,988	52,514
	<b>TOTAL</b>	<b>4,720,307</b>	<b>5,796,107</b>	<b>5,996,156</b>
	<b>TOTAL GENERAL GOVERNMENT</b>			
	PERSONNEL SERVICES	3,944,537	5,007,597	4,703,760
	OPERATING EXPENSES	93,321	194,964	186,690
	SERVICE EXPENSES	1,400,258	1,966,227	2,020,591
	CAPITAL OUTLAY		46,988	52,514
	<b>TOTAL</b>	<b>5,438,115</b>	<b>7,215,776</b>	<b>6,963,555</b>
1600	<b>FINANCE</b>			
	<b>1406 PAYMENT CENTER</b>			
	Personnel Services	432,551	470,638	479,494
	Operating Expenses	11,685	11,893	61,893
	Service Expenses	475,036	704,680	326,900
	Capital Outlay			
	<b>TOTAL</b>	<b>919,272</b>	<b>1,187,211</b>	<b>868,287</b>
	<b>1409 FINANCE WATER &amp; SEWER</b>			
	Personnel Services	789,933	853,897	926,409
	Operating Expenses	18,202	29,790	29,790
	Service Expenses	124,410	342,110	352,535
	Capital Outlay		18,000	18,000
	<b>TOTAL</b>	<b>932,544</b>	<b>1,243,797</b>	<b>1,326,734</b>
	<b>TOTAL FINANCE</b>			
	PERSONNEL SERVICES	1,222,483	1,324,535	1,405,902
	OPERATING EXPENSES	29,887	41,683	91,683
	SERVICE EXPENSES	599,445	1,046,790	679,435
	CAPITAL OUTLAY	0	18,000	18,000
	<b>TOTAL</b>	<b>1,851,816</b>	<b>2,431,008</b>	<b>2,195,020</b>
1700	<b>1301 ECONOMIC DEV. OFFICE</b>			
	Personnel Services	460,089	528,447	631,756
	Operating Expenses	26,903	57,100	57,100
	Service Expenses	604,085	636,800	711,800
	Capital Outlay		45,000	45,000
	<b>TOTAL</b>	<b>1,091,077</b>	<b>1,267,347</b>	<b>1,445,656</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>PUBLIC SAFETY</b>				
2100	<b>2703 POLICE - CSO/PUBLIC SAFETY</b>			
	Personnel Services	450,272	611,418	632,148
	Operating Expenses		16,050	16,050
	Service Expenses	397,018	681,980	681,908
	Capital Outlay			
	<b>TOTAL</b>	<b>847,290</b>	<b>1,309,448</b>	<b>1,330,106</b>
2200	<b>2360 FIRE HYDRANTS MAINTENANCE</b>			
	Personnel Services	584,855	647,984	650,695
	Operating Expenses			
	Service Expenses			
	Capital Outlay			
	<b>TOTAL</b>	<b>584,855</b>	<b>647,984</b>	<b>650,695</b>
2400	<b>PUBLIC WORKS</b>			
	<b>3202 STREET REPAIR</b>			
	Personnel Services	522,567	684,239	916,915
	Operating Expenses	163,212	398,690	402,592
	Service Expenses	110,783	219,404	219,404
	Capital Outlay		55,000	585,960
	<b>TOTAL</b>	<b>796,562</b>	<b>1,357,333</b>	<b>2,124,871</b>
2600	<b>GENERAL SERVICES</b>			
	<b>1219 SUPPORT SERVICES - PUB BLDGS</b>			
	Personnel Services	570,234	683,454	754,198
	Operating Expenses	27,348	33,290	33,290
	Service Expenses	1,385,986	1,698,744	1,778,753
	Capital Outlay		173,494	173,494
	<b>TOTAL</b>	<b>1,983,568</b>	<b>2,588,982</b>	<b>2,739,735</b>
2700	<b>INFORMATION TECHNOLOGY</b>			
	<b>1121 GIS MANAGEMENT</b>			
	Personnel Services	393,319	541,685	539,122
	Operating Expenses	15,222	26,284	77,794
	Service Expenses	167,868	197,191	145,881
	Capital Outlay			
	<b>TOTAL</b>	<b>576,409</b>	<b>765,160</b>	<b>762,797</b>
3000	<b>ENGINEERING</b>			
	<b>1701 ENGINEERING ADMIN</b>			
	Personnel Services	1,268,130	1,426,559	1,399,888
	Operating Expenses	33,124	127,880	127,880
	Service Expenses	227,451	310,400	338,400
	Capital Outlay			
	<b>TOTAL</b>	<b>1,528,706</b>	<b>1,864,839</b>	<b>1,866,168</b>
	<b>1706, 6220, 6221 ENGINEERING SERV.</b>			
	Personnel Services		3,706,904	3,926,343
	Operating Expenses	(41,679)	239,560	236,510
	Service Expenses	3,725,132	4,420,276	5,963,650
	Capital Outlay	41,815		50,000
	<b>TOTAL</b>	<b>3,725,268</b>	<b>8,366,740</b>	<b>10,176,503</b>
	<b>6227-6228 REAL ESTATE</b>			
	Personnel Services	632,154	793,329	1,048,377
	Operating Expenses	9,043	51,590	49,860
	Service Expenses	27,319	162,203	160,614
	Capital Outlay			
	<b>TOTAL</b>	<b>668,516</b>	<b>1,007,122</b>	<b>1,258,851</b>



CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>TOTAL ENGINEERING</b>				
PERSONNEL SERVICES		1,900,283	5,926,792	6,374,608
OPERATING EXPENSES		488	419,030	414,250
SERVICE EXPENSES		3,979,903	4,892,879	6,462,664
CAPITAL OUTLAY		41,815		50,000
<b>TOTAL ENGINEERING</b>		<b>5,922,489</b>	<b>11,238,701</b>	<b>13,301,522</b>
<b>3200 UTILITIES</b>				
<b>6201 UTILITIES PLANNING &amp; STRATEGY</b>				
Personnel Services		763,823	947,732	885,900
Operating Expenses		4,802	20,115	23,836
Service Expenses		100,875	246,900	269,600
Capital Outlay			35,984	35,984
<b>TOTAL</b>		<b>869,501</b>	<b>1,250,731</b>	<b>1,215,320</b>
<b>6202 WATER METERS &amp; COMPLIANCE</b>				
Personnel Services		1,743,442	2,200,628	1,964,783
Operating Expenses		75,561	111,100	85,500
Service Expenses		98,615	835,500	877,500
Capital Outlay			85,000	70,000
<b>TOTAL</b>		<b>1,917,618</b>	<b>3,232,228</b>	<b>2,997,783</b>
<b>6203 WATER DISTRIBUTION</b>				
Personnel Services		6,386,003	7,432,118	8,098,251
Operating Expenses		2,553,998	3,856,600	4,378,500
Service Expenses		1,706,847	4,937,200	8,182,200
Capital Outlay			743,000	743,000
<b>TOTAL</b>		<b>10,646,848</b>	<b>16,968,918</b>	<b>21,401,951</b>
<b>6205 WASTEWATER MAINT</b>				
Personnel Services		5,947,708	5,941,330	6,925,323
Operating Expenses		1,150,558	1,564,294	2,065,290
Service Expenses		3,313,096	5,859,300	6,543,040
Capital Outlay			1,308,000	1,060,000
<b>TOTAL</b>		<b>10,411,362</b>	<b>14,672,924</b>	<b>16,593,653</b>
<b>6206 COLUMBIA CANAL</b>				
Personnel Services		1,687,638	2,115,147	2,198,405
Operating Expenses		2,122,849	2,726,854	3,360,069
Service Expenses		2,813,355	3,131,415	3,348,854
Capital Outlay			205,100	205,100
<b>TOTAL</b>		<b>6,623,842</b>	<b>8,178,516</b>	<b>9,112,428</b>
<b>6207 LAKE MURRAY</b>				
Personnel Services		2,000,962	2,262,006	2,477,602
Operating Expenses		2,856,273	3,531,326	4,638,041
Service Expenses		2,637,743	3,193,840	3,434,420
Capital Outlay			103,678	133,678
<b>TOTAL</b>		<b>7,494,978</b>	<b>9,090,850</b>	<b>10,683,741</b>
<b>6208 METRO WASTEWATER</b>				
Personnel Services		4,043,746	4,749,125	5,132,579
Operating Expenses		4,583,038	5,555,739	6,255,584
Service Expenses		5,320,641	8,850,553	9,344,776
Capital Outlay			1,733,100	2,240,100
<b>TOTAL</b>		<b>13,947,424</b>	<b>20,888,517</b>	<b>22,973,039</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>6230 WATER COMPLIANCE</b>				
Personnel Services		711,900	757,423	674,294
Operating Expenses		139,414	170,560	196,890
Service Expenses		179,910	197,200	254,842
Capital Outlay				
<b>TOTAL</b>		<b>1,031,224</b>	<b>1,125,183</b>	<b>1,126,026</b>
<b>6231 WASTEWATER COMPLIANCE</b>				
Personnel Services		801,720	1,018,680	1,032,834
Operating Expenses		52,216	120,900	121,800
Service Expenses		181,490	325,500	325,000
Capital Outlay				
<b>TOTAL</b>		<b>1,035,426</b>	<b>1,465,080</b>	<b>1,479,634</b>
<b>TOTAL UTILITIES</b>				
PERSONNEL SERVICES		24,086,944	27,424,189	29,389,971
OPERATING EXPENSES		13,538,709	17,657,488	21,125,510
SERVICE EXPENSES		16,352,571	27,577,408	32,580,232
CAPITAL OUTLAY			4,213,862	4,487,862
<b>TOTAL UTILITIES</b>		<b>53,978,224</b>	<b>76,872,947</b>	<b>87,583,575</b>
<b>1200 NON-DEPARTMENTAL</b>				
7203 DEBT SERVICE W&S 09		3,969,267	4,904,333	4,491,593
DEBT SERVICE		35,616,985	48,398,660	49,524,658
8301 DEPRECIATION		41,283,322		
8406 EMPLOYEE TUITION			35,000	35,000
8408 TECHNOLOGY REPLACEMENTS		736,021	500,000	250,000
8411 COLA & MERITS				838,750
8415 EMPL TRAIN/BENEFITS		50,000	50,000	50,000
8418 SPECIAL PROJECTS		269,645		
8419 ECONOMIC DEV/SPECIAL PROJ CONT.		53,500	78,500	78,500
8499 RESERVE			4,584,605	2,806,534
8702 BAD DEBT EXPENSE		(166,372)		
8703 BANK SERVICES CHARGES		223,988		
8940 GASB		2,963,728		
<b>TOTAL NON-DEPARTMENTAL</b>		<b>116,647,802</b>	<b>53,646,765</b>	<b>53,583,442</b>
<b>1250 TRANSFERS OUT</b>				
741101 TRANS TO GEN FUND/INDIRECT COST ALLOCATION		4,189,680	4,189,680	4,748,280
741552 TRANS TO CAPITAL IMP		27,514,086	16,000,000	19,000,000
741601/741604 TRANS TO RISK MANAGEMENT		630,000		
741603 TRANS TO GENERAL TORT		250,000	250,000	250,000
741608 TRANS TO AUTO TORT		22,976		
741609 TRANS TO WORKERS COMP		630,000		
741620 TRANS TO CENTRAL STORES		253,615	250,000	250,000
741621 TRANS TO INTEGRATED SYSTEMS		550,757	750,000	750,000
741622 TRANS TO PURCHASING		1,697,372	1,700,000	1,700,000
741623 TRANS TO RADIO REPAIRS		26,691		
741630 TRANS TO EQUIPMENT SRVCS		399,712		
<b>8803 TOTAL TRANSFERS OUT</b>		<b>128,650,804</b>	<b>23,139,680</b>	<b>26,698,280</b>
<b>WATER &amp; SEWER OPER.</b>				
Personnel Services		34,135,582	43,380,340	46,099,075
Operating Expenses		13,895,089	18,844,579	22,404,959
Service Expenses		24,997,918	38,917,423	45,280,668
Capital Outlay		41,815	4,552,344	5,412,830
Non-Departmental & Transfers Out		245,298,606	76,786,445	80,281,722
<b>TOTAL WATER &amp; SEWER OPER.</b>		<b>318,369,010</b>	<b>182,481,131</b>	<b>199,479,254</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
STORM WATER UTILITY FUND 553				
3000	<b>ENGINEERING</b>			
	<b>4202 ENGINEERING SERVICES</b>			
	Personnel Services	1,134,573	1,644,582	1,443,858
	Operating Expenses	28,179	153,084	152,500
	Service Expenses	726,244	1,214,255	1,457,500
	Capital Outlay			50,000
	<b>TOTAL</b>	<b>1,888,996</b>	<b>3,011,921</b>	<b>3,103,858</b>
	<b>4205 ENGINEERING - REAL ESTATE</b>			
	Personnel Services	132,184	195,075	170,216
	Operating Expenses	335	1,742	1,515
	Service Expenses	1,103	4,690	4,676
	Capital Outlay			
	<b>TOTAL</b>	<b>133,623</b>	<b>201,507</b>	<b>176,407</b>
	<b>TOTAL ENGINEERING</b>			
	Personnel Services	1,266,757	1,839,657	1,614,074
	Operating Expenses	28,514	154,826	154,015
	Service Expenses	727,347	1,218,945	1,462,176
	Capital Outlay			50,000
	<b>TOTAL ENGINEERING</b>	<b>2,022,619</b>	<b>3,213,428</b>	<b>3,280,265</b>
2400	<b>PUBLIC WORKS</b>			
	<b>4408 PUBLIC WORKS - SOLID WASTE</b>			
	Personnel Services	893,836	1,014,519	1,043,244
	Operating Expenses	81,245	88,968	100,461
	Service Expenses	205,194	268,556	268,556
	Capital Outlay		60,000	319,000
	<b>TOTAL</b>	<b>1,180,275</b>	<b>1,432,043</b>	<b>1,731,261</b>
	<b>4203 PUBLIC WORKS - STREETS/STORM DRAIN MAINT.</b>			
	Personnel Services	978,747	2,076,468	1,812,029
	Operating Expenses	70,167	183,581	193,695
	Service Expenses	195,549	325,550	325,550
	Capital Outlay		498,000	780,889
	<b>TOTAL</b>	<b>1,244,464</b>	<b>3,083,599</b>	<b>3,112,163</b>
	<b>TOTAL PUBLIC WORKS</b>			
	Personnel Services	1,872,583	3,090,987	2,855,273
	Operating Expenses	151,412	272,549	294,156
	Service Expenses	400,743	594,106	594,106
	Capital Outlay		558,000	1,099,889
	<b>TOTAL PUBLIC WORKS</b>	<b>2,424,739</b>	<b>4,515,642</b>	<b>4,843,424</b>
	<b>NON-DEPARTMENTAL</b>			
8499 639900	RESERVE			91,211
8701	DEBT SERVICE	(29,997)	2,489,600	2,493,600
	<b>TOTAL</b>	<b>3,772,171</b>	<b>2,489,600</b>	<b>2,584,811</b>

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>TRANSFERS OUT</b>				
741101	TRANS TO GENERAL FUND/INDIRECT COST	560,000	560,000	608,174
741554	TRANS TO STORM WATER CIP	4,982,754	5,222,385	6,780,088
741608	TRANS TO AUTO TORT	1,778		2,000
741620	TRANS TO CENTRAL STORES/INTE. SOFTWARE	124,208	120,000	125,000
741623	TRANS TO RADIO REPAIR	2,066		2,000
741630	TRANS TO EQUIPMENT SRVCS	30,934		31,000
<b>8803</b>	<b>TOTAL TRANSFERS OUT</b>	<b>13,998,815</b>	<b>5,902,385</b>	<b>7,548,262</b>
<b>TOTAL STORM WATER</b>				
	Personnel Services	3,139,340	4,930,644	4,469,347
	Operating Expenses	179,926	427,375	448,171
	Service Expenses	1,128,091	1,813,051	2,056,282
	Capital Outlay	0	558,000	1,149,889
	Other/Transfer	17,770,986	8,391,985	10,133,073
	<b>TOTAL STORM WATER</b>	<b>22,218,343</b>	<b>16,121,055</b>	<b>18,256,762</b>

#### PARKING FUND 531

#### 1600 FINANCE 1600

##### 1411 PAYMENT CENTER- PARKING TICKETS

Personnel Services	121,388	104,736	108,619
Operating Expenses	178	690	690
Service Expenses	158	450	242
Capital Outlay			
<b>TOTAL</b>	<b>121,724</b>	<b>105,876</b>	<b>109,551</b>

#### 2400 PUBLIC WORKS

##### 3204 TRAFFIC OPERATIONS

Personnel Services	43,030	74,557	55,801
Operating Expenses	16,230	23,842	23,842
Service Expenses	1,703	2,157	2,157
Capital Outlay			
<b>TOTAL</b>	<b>60,963</b>	<b>100,556</b>	<b>81,800</b>

##### TOTAL PUBLIC WORKS

Personnel Services	43,030	74,557	55,801
Operating Expenses	16,230	23,842	23,842
Service Expenses	1,703	2,157	2,157
Capital Outlay			
<b>TOTAL PUBLIC WORKS</b>	<b>60,963</b>	<b>100,556</b>	<b>81,800</b>

#### 2600 GENERAL SERVICES

##### 2501 PARKING FACILITIES

Personnel Services	509,802	577,887	615,207
Operating Expenses	56,580	60,771	60,771
Service Expenses	124,203	296,812	296,812
Capital Outlay			
<b>TOTAL</b>	<b>690,584</b>	<b>935,470</b>	<b>972,790</b>

##### 3102 PARKING LOTS

<b>TOTAL</b>	<b>4,014</b>	<b>42,423</b>	<b>42,423</b>
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##### 3103 ARSENAL HILL

<b>TOTAL</b>	<b>18,856</b>	<b>29,448</b>	<b>29,448</b>
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##### 3104 LADY ST.

<b>TOTAL</b>	<b>90,017</b>	<b>118,009</b>	<b>118,009</b>
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CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
3106 SUMTER ST.				
TOTAL		78,127	116,477	116,477
3108 WASHINGTON ST.				
TOTAL		21,948	44,722	54,722
3109 PENDLETON ST GARAGE				
TOTAL		79,097	86,655	86,655
3112 LINCOLN ST GARAGE				
TOTAL		78,584	133,046	133,046
3114 CITY CENTER GARAGE				
TOTAL		49,995	73,764	73,764
3116 SABAL STREET				
TOTAL			55,000	55,000
3117 FREED STREET				
TOTAL			100,000	100,000
TOTAL PARKING FACILITIES				
Personnel Services		509,802	577,887	615,207
Operating Expenses		56,580	60,771	60,771
Service Expenses		676,266	1,157,417	1,167,417
Capital Outlay		0		
TOTAL		1,242,647	1,796,075	1,843,395
3800 <b>PARKING OPERATIONS 3800</b>				
2413 PARKING OPERATIONS				
Personnel Services		1,805,330	2,156,431	2,140,238
Operating Expenses		77,769	115,900	127,850
Service Expenses		672,889	961,850	1,157,350
Capital Outlay				
TOTAL		2,811,773	3,234,181	3,425,438
1200 <b>PARKING NON-DEPARTMENTAL</b>				
7304 DEBT SERVICE PARKING 18		1,441,464	3,060,014	3,064,243
8301 DEPRECIATION		1,542,062		
8406 EMPLOYEE TRAINING/TUITION		0	5,000	5,000
8702 BAD DEBT/YEAR END ACCRUALS		(25,083)		
8703 NON-DEPT BANK CHARGE		6,241		
8411 RESERVE		0		90,305
8940 GASB 45		180,451		
TOTAL NON DEPARTMENTAL		3,145,135	3,065,014	3,159,548

CITY OF COLUMBIA EXPENDITURES BY DEPARTMENT		ACTUAL FY 21/22	APPROVED FY 22/23	PROPOSED FY 23/24
<b>1250 PARKING FUND TRANSFERS OUT</b>				
741101	TRANS TO GEN FUND	500,000	500,000	500,000
741532	TRANS TO CAPITAL PROJECTS	15,969,449	1,000,000	1,900,568
741601	TRANS TO RISK MANAGEMENT/CENTRAL STORES	120,000	120,000	120,000
741603	TRANS TO GENERAL TORT	45,000	45,000	45,000
741604	TRANSFER TO AUTO TORT	1,552		
741604	TRANSFER TO HEALTH INS	20,000		
741609	TRANS TO WORKER'S COMP	37,244	20,000	20,000
741620	TRANS TO CENTRAL STORE	153,428	37,000	37,000
741621	TRANS TO INTEGRATED SYSTEMS	32,138	175,000	175,000
741622	TRANS TO PURCHASING	1,803	40,000	40,000
741630	TRANS TO EQUIPMENT SERVICES	26,994		
<b>8803 TOTAL TRANSFERS</b>		<b>16,907,607</b>	<b>1,937,000</b>	<b>2,837,568</b>
<b>PARKING TOTAL</b>				
	Personnel Services	2,479,549	2,913,611	2,919,865
	Operating Expenses	150,758	201,203	213,153
	Service Expenses	1,351,015	2,121,874	2,327,166
	Capital Outlay			
	Non-departmental	20,052,741	5,002,014	5,997,116
<b>TOTAL PARKING</b>		<b>24,034,063</b>	<b>10,238,702</b>	<b>11,457,300</b>