Tuesday, May 17, 2016 | 2:00 PM | City Hall - Conference Room

The Columbia City Council will conduct a Work Session on Tuesday, May, 17, 2016 at 2:00 PM at City Hall - Conference Room at 1737 Main Street, Second Floor, Columbia, SC 29201.

Call to Order

FINANCIAL REPORT

March 2015 Financial Report

CITY COUNCIL DISCUSSION

1. City of Columbia Vision Statement and Work Plan
2. Administrative Policies and Procedures
3. Fiscal Year 2016 / 2017 Proposed Budget

EXECUTIVE SESSION

4. Receipt of legal advice which relates to matters covered by the attorney client privilege – S.C. Code §30-4-70(a)(2)
5. Discussion of negotiations incident to proposed contractual arrangements - S.C. Code §30-4-70(a)(2)

City of Columbia
General Fund Summary - Revenue and Expenditures - Current to Prior Year Variance
March 31, 2016

		ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	GENERAL PROPERTY TAX	50,563,321	51,826,115	39,995,497	39,515,783	(479,714)	76.2%
2	LICENSES AND PERMITS	37,837,446	36,197,981	7,358,030	7,373,159	15,129	20.4%
3	FROM OTHER AGENCIES	13,788,976	13,086,467	10,989,905	11,761,247	771,342	89.9%
4	CURRENT SERVICE CHARGES	12,454,655	12,119,990	9,213,625	9,179,398	(34,227)	75.7%
5	FINES & FORFEITURES	1,033,384	1,102,000	999,121	838,313	(160,808)	76.1%
6	SPECIAL EVENTS	78,322	83,400	75,657	94,517	18,860	113.3%
7	MISCELLANEOUS REVENUE	60,179	36,000	45,167	59,919	14,752	166.4%
8	INTEREST ON INVESTMENT	146,658	75,000	30,486	45,075	14,589	60.1%
9	RENTS & SALE OF PROPERTY	463,663	290,000	322,725	223,617	(99,108)	77.1%
10	**TOTAL REVENUE**	**116,426,604**	**114,816,953**	**69,030,213**	**69,091,028**	**60,815**	60.2%
11	**TRANSFERS IN**						
12	FROM OTHER FUNDS	12,991					
13	FROM ACCOMMODATIONS TAX	25,000	25,000	25,000	25,000	0	100.0%
14	FROM HOSPITALITY TAX	2,569,143	3,000,000	1,926,857	2,250,000	323,143	75.0%
15	FROM GO BOND PROCEEDS	4,964,784	5,000,000	3,008,835	2,140,879	(867,956)	42.8%
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	4,702,500	3,709,204	(993,296)	75.0%
17	FROM PARKING FUND	0	500,000		375,000		75.0%
18	FROM HYDRO	500,000	0	500,000		(500,000)	
19	UN-APPROPRIATED SURPLUS		3,704,324				0.0%
20	**TOTAL TRANSFERS IN**	**14,341,918**	**17,174,929**	**10,163,192**	**8,500,083**	**(1,663,109)**	49.5%
21							
22	**TOTAL GEN FUND REV & TRF**	**130,768,522**	**131,991,882**	**79,193,405**	**77,591,111**	**(1,602,294)**	58.8%
23							
24	**EXPENDITURES - DEPARTMENTS**						
25	LEGISLATIVE - MAYOR & CITY COUNCIL						
26	COUNCIL	251,335	334,167	161,965	205,508	43,543	61.5%
27	MAYOR	445,113	460,235	340,489	332,484	(8,005)	72.2%
28	ADMINISTRATION - CITY MANAGER	435,349	494,521	314,778	369,988	55,210	74.8%
29	ADMINISTRATION - GOV'T AFFAIRS	446,070	458,207	329,062	338,291	9,229	73.8%
30	ADMINISTRATION - ACM OPERATION	386,810	373,923	278,156	267,573	(10,583)	71.6%
31	ADMINISTRATION - ACM-CFO	203,083	191,254	139,714	137,612	(2,102)	72.0%
32	ADMINISTRATION - SR. ASSISTANT CM	294,019	309,177	222,584	210,080	(12,504)	67.9%
33	HUMAN RESOURCES	902,493	998,051	654,929	733,598	78,669	73.5%
34	BUDGET & PROG MGMT OFFICE	307,875	357,293	232,252	216,423	(15,829)	60.6%
35	PUBLIC RELATIONS	560,996	615,691	363,406	410,574	47,168	66.7%
36	COUNCIL SUPPORT SERVICES	420,066	555,042	308,132	481,244	173,112	86.7%
37	LEGAL	1,687,261	1,904,067	1,123,255	1,443,374	320,119	75.8%
38	MUNICIPAL COURT	2,590,810	2,686,612	1,912,939	1,858,995	(53,944)	69.2%
39	FINANCE	1,779,283	1,878,235	1,317,015	1,319,155	2,140	70.2%
40	OFFICE OF BUSINESS OPPORTUNITIES	548,615	783,223	368,979	536,790	167,811	68.5%
41	COMMUNITY DEVELOPMENT	327,455	320,919	220,742	213,615	(7,127)	66.6%
42	DEVELOPMENT CORPORATIONS		1,390,025		1,042,520	1,042,520	75.0%
43	DEVELOPMENT SERVICES	3,485,413	3,640,790	2,398,158	2,312,792	(85,366)	63.5%
44	POLICE	34,819,390	37,590,974	25,275,282	26,239,662	964,380	69.8%
45	911 EMERGENCY COMMUNICATIONS	2,668,505	3,274,554	1,942,142	2,191,674	249,532	66.9%
46	FIRE	20,950,635	21,747,799	15,444,831	15,106,386	(338,445)	69.5%
47	PARKS & RECREATION	10,836,443	11,443,188	7,528,195	8,211,024	682,829	71.8%
48	PUBLIC WORKS	17,880,627	18,789,111	13,165,792	14,575,312	1,409,520	77.6%
49	GENERAL SRVCS/SUPPORT SERVICES	2,007,768	2,223,543	1,309,662	1,005,857	(303,805)	45.2%
50	INFORMATION TECHNOLOGY	3,222,902	3,648,999	2,170,035	2,961,211	791,176	81.2%
51	**TOTAL DEPARTMENT**	**107,458,316**	**116,469,600**	**77,522,494**	**82,721,742**	**5,199,248**	71.0%
52	**EXPEND. - NON-DEPT. & MISC.**						
53	COMMUNITY PROMOTION - AGENCIE	175,670	520,000	131,759	398,424	266,665	76.6%
54	SOLICITOR'S OFFICE	215,817	265,817	107,909	132,908	24,999	50.0%
55	HOMELESS SERVICES	843,550	1,045,583	520,570	516,297	(4,273)	49.4%
56	SPECIAL EMERGENCY RESERVE	0	0			0	
57	DETENTION CENTER PER DIEM	490,425	225,000	311,125	282,708	(28,417)	125.6%
58	ECONOMIC DEVELOPMENT - RESERVE	75,000	75,000	75,000		(75,000)	0.0%
59	NON-DEPARTMENTAL & MISC.	128,848	189,741	107,271	55,705	(51,566)	29.4%
60	OFFICE SPACE LEASE	500,369	505,000	361,508	312,437	(49,071)	61.9%
61	CAPITAL LEASE PAYMENT	445,525		267,315	801,944	534,629	
62	OTHER SERVICES AND CHARGES	4,969	0	(1,329)	(409)	920	
63	**TOTAL NON-DEPARTMENTAL**	**2,880,173**	**2,826,141**	**1,881,128**	**2,500,014**	**618,886**	88.5%
64	**TOTAL EXPENDITURES**	**110,338,489**	**119,295,741**	**79,403,622**	**85,221,756**	**5,818,134**	71.4%
65	**TRANSFERS OUT**						
67	TO INTERNAL SERVICE FUNDS	4,771,878	2,093,285	1,425,784	1,599,500	173,716	76.4%
68	TO SPECIAL REVENUES	82	0		60,546	60,546	
69	TO DEBT SERVICE	5,927,980	6,577,973	4,445,985	4,933,480	487,495	75.0%
70	TO GRANTS	1,302		119	1,618	1,499	
71	TO CAPITAL IMPROVEMENTS	6,166,637		4,809,803	2,282,928	(2,526,875)	
72	TO STORM WATER	500,000		375,000		(375,000)	
73	TO CAPITAL REPLACEMENTS	0	4,024,884			0	0.0%
74	**TOTAL TRANSFERS OUT**	**17,367,879**	**12,696,142**	**11,056,691**	**8,878,072**	**(2,178,619)**	69.9%
75							
76	**TOTAL GEN FUND EXPEND & TRF**	**127,706,368**	**131,991,883**	**90,460,313**	**94,099,828**	**3,639,515**	71.3%
77							
78	**TOTAL SURPLUS (DEFICIT)**	**3,062,154**	**(1)**	**(11,266,908)**	**(16,508,717)**		

City of Columbia
General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
March 31, 2016

		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
	REVENUE							
1	GENERAL PROPERTY TAX	51,406,365	51,826,115	38,869,683	39,515,783	646,100	76.2%	
2	LICENSES AND PERMITS	30,732,426	36,197,981	27,148,555	7,373,159	(19,775,396)	20.4%	
3	FROM OTHER AGENCIES	12,690,828	13,086,467	9,814,874	11,761,247	1,946,373	89.9%	
4	CURRENT SERVICE CHARGES	12,091,624	12,119,990	9,090,047	9,179,398	89,352	75.7%	
5	FINES & FORFEITURES	1,310,000	1,102,000	826,502	838,313	11,811	76.1%	
6	SPECIAL EVENTS	137,300	83,400	62,550	94,517	31,967	113.3%	
7	MISCELLANEOUS REVENUE	77,000	36,000	27,000	59,919	32,919	166.4%	
8	INTEREST ON INVESTMENT	50,000	75,000	56,250	45,075	(11,175)	60.1%	
9	RENTS & SALE OF PROPERTY	264,404	290,000	217,500	223,617	6,117	77.1%	
10	**TOTAL REVENUE**	**108,759,947**	**114,816,953**	**86,112,961**	**69,091,028**	**(17,021,933)**	60.2%	
11	**TRANSFERS IN**							
12	FROM OTHER FUNDS	0	0		0			
13	FROM ACCOMMODATIONS TAX	25,000	25,000	18,750	25,000	6,250	100.0%	
14	FROM HOSPITALITY TAX	2,569,143	3,000,000	2,250,000	2,250,000	0	75.0%	
15	FROM GO BOND PROCEEDS	7,000,000	5,000,000	3,750,000	2,140,879	(1,609,121)	42.8%	
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	3,709,204	3,709,204	0	75.0%	
17	FROM PARKING FUND	0	500,000	375,000	375,000	0	75.0%	
18	FROM HYDRO	500,000	0	0	0	0		
19	UN-APPROPRIATED SURPLUS	3,801,844	3,704,324	2,778,243	0	(2,778,243)	0.0%	
20	**TOTAL TRANSFERS IN**	**20,165,987**	**17,174,929**	**12,881,197**	**8,500,083**	**(4,381,114)**	**49.5%**	
21								
22	**TOTAL GEN FUND REV & TRF**	**128,925,934**	**131,991,882**	**98,994,157**	**77,591,111**	**(21,403,046)**	**58.8%**	
23								
24	**EXPENDITURES - DEPARTMENTS**							
25	LEGISLATIVE - MAYOR & CITY COUNCIL							-
26	COUNCIL	327,952	334,167	250,625	205,508	(45,117)	61.5%	30,964
27	MAYOR	416,647	460,235	345,178	332,484	(12,694)	72.2%	315
28	ADMINISTRATION - CITY MANAGER	522,083	494,521	370,893	369,988	(905)	74.8%	6,067
29	ADMINISTRATION - GOV'T AFFAIRS	452,766	458,207	343,659	338,291	(5,368)	73.8%	47,992
30	ADMINISTRATION - ACM OPERATION	374,445	373,923	280,443	267,573	(12,870)	71.6%	16,803
31	ADMINISTRATION - ACM-CFO	205,400	191,254	143,442	137,612	(5,830)	72.0%	420
32	ADMINISTRATION - SR. ASSISTANT CM	312,507	309,177	231,885	210,080	(21,805)	67.9%	27,285
33	HUMAN RESOURCES	980,446	998,051	748,542	733,598	(14,944)	73.5%	3,072
34	BUDGET & PROG MGMT OFFICE	343,936	357,293	267,974	216,423	(51,551)	60.6%	199
35	PUBLIC RELATIONS	573,171	615,691	461,770	410,574	(51,196)	66.7%	10,222
36	COUNCIL SUPPORT SERVICES	421,247	555,042	416,285	481,244	64,959	86.7%	4,134
37	LEGAL	2,059,960	1,904,067	1,428,055	1,443,374	15,319	75.8%	28,502
38	MUNICIPAL COURT	2,722,116	2,686,612	2,014,970	1,858,995	(155,975)	69.2%	52,392
39	FINANCE	1,912,136	1,878,235	1,408,687	1,319,155	(89,532)	70.2%	11,895
40	OFFICE OF BUSINESS OPPORTUNITIES	558,553	783,223	587,421	536,790	(50,631)	68.5%	39,456
41	COMMUNITY DEVELOPMENT	370,472	320,919	240,694	213,615	(27,079)	66.6%	2,048
42	DEVELOPMENT CORPORATIONS		1,390,025	1,042,522	1,042,520	(2)	75.0%	-
43	DEVELOPMENT SERVICES	3,788,788	3,640,790	2,730,602	2,312,792	(417,810)	63.5%	304,204
44	POLICE	36,803,460	37,590,974	28,193,312	26,239,662	(1,953,650)	69.8%	700,730
45	911 EMERGENCY COMMUNICATIONS	2,959,403	3,274,554	2,455,922	2,191,674	(264,248)	66.9%	12,611
46	FIRE	21,188,013	21,747,799	16,310,894	15,106,386	(1,204,508)	69.5%	399,369
47	PARKS & RECREATION	11,220,425	11,443,188	8,582,419	8,211,024	(371,395)	71.8%	275,593
48	PUBLIC WORKS	19,588,976	18,789,111	14,091,907	14,575,312	483,405	77.6%	565,000
49	GENERAL SRVCS/SUPPORT SERVICES	2,721,772	2,223,543	1,667,663	1,005,857	(661,806)	45.2%	275,502
50	INFORMATION TECHNOLOGY	3,680,722	3,648,999	2,736,756	2,961,211	224,455	81.2%	115,413
51	**TOTAL DEPARTMENT**	**114,505,396**	**116,469,600**	**87,352,520**	**82,721,742**	**(4,630,778)**	71.0%	2,930,190
52	**EXPEND. - NON-DEPT. & MISC.**							
53	COMMUNITY PROMOTION - AGENCIE	270,670	520,000	390,000	398,424	8,424	76.6%	37,378
54	SOLICITOR'S OFFICE	215,817	265,817	199,363	132,908	(66,455)	50.0%	-
55	HOMELESS SERVICES	1,000,000	1,045,583	784,187	516,297	(267,890)	49.4%	558,817
56	SPECIAL EMERGENCY RESERVE	108,473	0	0	0	0		-
57	DETENTION CENTER PER DIEM	450,000	225,000	168,750	282,708	113,958	125.6%	-
58	ECONOMIC DEVELOPMENT RESERVE	75,000	75,000	56,250	0	(56,250)	0.0%	-
59	NON-DEPARTMENTAL & MISC.	231,000	189,741	142,306	55,705	(86,601)	29.4%	74,400
60	OFFICE SPACE LEASE	505,000	505,000	378,750	312,437	(66,313)	61.9%	191,893
61	CAPITAL LEASE PAYMENT			0	801,944	801,944		-
62	OTHER SERVICES AND CHARGES	0	0	0	(409)	(409)		-
63	**TOTAL NON-DEPARTMENTAL**	**2,855,960**	**2,826,141**	**2,119,606**	**2,500,014**	**380,408**	88.5%	862,489
64	**TOTAL EXPENDITURES**	**117,361,356**	**119,295,741**	**89,472,125**	**85,221,756**	**(4,250,369)**	71.4%	3,792,678
65	**TRANSFERS OUT**							
67	TO INTERNAL SERVICE FUNDS	1,868,285	2,093,285	1,569,970	1,599,500	29,530	76.4%	
68	TO SPECIAL REVENUES	0	0	0	60,546	60,546		
69	TO DEBT SERVICE	5,927,980	6,577,973	4,933,492	4,933,480	(12)	75.0%	
70	TO GRANTS	0	0	0	1,618	1,618		
71	TO CAPITAL IMPROVEMENTS	513,320	0	0	2,282,928	2,282,928		
72	TO STORM WATER	500,000	0	0	0	0		
73	TO CAPITAL REPLACEMENTS	2,754,993	4,024,884	3,018,668	0	(3,018,668)	0.0%	
74	**TOTAL TRANSFERS OUT**	**11,564,578**	**12,696,142**	**9,522,130**	**8,878,072**	**(644,058)**	69.9%	
75								
76	**TOTAL GEN FUND EXPEND & TRF**	**128,925,934**	**131,991,883**	**98,994,255**	**94,099,828**	**(4,894,427)**	71.3%	
77								
78	**TOTAL SURPLUS (DEFICIT)**	**0**	**(1)**	**(98)**	**(16,508,717)**			

City of Columbia
Hospitality Fund Summary - Revenue and Expenditures -Current to Prior Year Variance
As of 03/31/2016

UNAUDITED

		ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	TAXES	10,450,637	10,414,760	7,617,475	7,859,156	241,681	75.5%
2	INTEREST	4,907	0	3,539	2,475	(1,064)	0.0%
3	UNAPPROPRIATED SURPLUS	0	839,688	0	0	0	0.0%
4	**TOTAL HOSP FUND REVENUE**	**10,455,544**	**11,254,448**	**7,621,014**	**7,861,631**	**240,617**	69.9%
5							
6	**EXPEND. - NON-DEPT & MISC.**						
7	CITY COUNCIL LINE ITEM AG.	0	2,555,057	0	1,990,016	1,990,016	77.9%
8	HOSPITALITY TAX	6,308,175	3,078,844	4,833,399	2,138,800	(2,694,599)	69.5%
9	SPECIAL PROJECTS	0	25,000	0	0	0	0.0%
10	**TOTAL NON-DEPARTMENTAL**	**6,308,175**	**5,658,901**	**4,833,399**	**4,128,816**	(704,583)	73.0%
11	**TOTAL EXPENDITURES**	**6,308,175**	**5,658,901**	**4,833,399**	**4,128,816**	**704,583**	73.0%
12	**TRANSFERS OUT**						
13	TO GENERAL FUND	2,569,143	3,000,000	1,926,857	2,250,000	323,143	75.0%
14	TO DEBT SERVICE	2,642,567	2,595,547	1,981,925	1,946,660	(35,265)	75.0%
15	**TOTAL TRANSFERS OUT**	**5,211,710**	**5,595,547**	**3,908,782**	**4,196,660**	**287,878**	75.0%
16							
17	**TOTAL HOSP FUND EXP & TRF**	**11,519,885**	**11,254,448**	**8,742,181**	**8,325,476**	**416,705**	74.0%
18							
19							
20	**TOTAL SURPLUS (DEFICIT)**	**(1,064,341)**	**-**	**(1,121,167)**	**(463,845)**		

City of Columbia
Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
As of 03/31/2016

UNAUDITED

		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
	REVENUE							
1	TAXES	10,081,994	10,414,760	7,811,089	7,859,156	48,067	75.5%	0
2	INTEREST	1,830,224	0	0	2,475	2,475	0.0%	0
3	UNAPPROPRIATED SURPLUS	0	839,688	629,768	0	(629,768)	0.0%	0
4	**TOTAL HOSP FUND REVENUE**	**11,912,218**	**11,254,448**	**8,440,857**	**7,861,631**	**(579,226)**	69.9%	-
5								
6	**EXPEND. - NON-DEPT & MISC.**							
7	CITY COUNCIL LINE ITEM AG.	0	2,555,057	1,916,296	1,990,016	0	77.9%	0
8	HOSPITALITY TAX	6,600,508	3,078,844	2,309,136	2,138,800	(170,336)	69.5%	0
9	SPECIAL PROJECTS	100,000	25,000	18,750	0	(18,750)	0.0%	0
10	**TOTAL NON-DEPARTMENTAL**	**6,700,508**	**5,658,901**	**4,244,182**	**4,128,816**	(189,086)	73.0%	**0**
11	**TOTAL EXPENDITURES**	**6,700,508**	**5,658,901**	**4,244,182**	**4,128,816**	**115,366**	73.0%	-
12	**TRANSFERS OUT**							
13	TO GENERAL FUND	2,569,143	3,000,000	2,250,011	2,250,000	(11)	75.0%	0
14	TO DEBT SERVICE	2,642,567	2,595,547	1,946,660	1,946,660	(0)	75.0%	0
15	**TOTAL TRANSFERS OUT**	**5,211,710**	**5,595,547**	**4,196,671**	**4,196,660**	**(11)**	75.0%	-
16								
17	**TOTAL HOSP FUND EXP & TRF**	**11,912,218**	**11,254,448**	**8,440,853**	**8,325,476**	**115,377**	74.0%	-
18								
19								
20	**TOTAL SURPLUS (DEFICIT)**	**-**	**-**	**4**	**(463,845)**			

City of Columbia
Parking Summary - Revenue and Expenditures - Current to Prior Year Variance
As of 03/31/2016

UNAUDITED

		ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CURRENT SERVICE CHARGES	5,167,608	5,009,650	3,791,675	3,809,735	18,060	76.0%
2	FINES & FORFEITURES	1,870,873	2,100,000	1,451,332	1,239,728	(211,604)	59.0%
3	MISCELLANEOUS REVENUE	239	60,000	0	201	201	0.3%
4	INTEREST ON INVESTMENT	77,005	104,850	40,547	39,212	(1,335)	37.4%
5	RENTS & SALE OF PROPERTY	110,490	0	81,971	82,586	615	0.0%
6	**TOTAL REVENUE**	**7,226,215**	**7,274,500**	**5,365,525**	**5,171,462**	**(194,063)**	71.1%
7	**TRANSFERS IN**						
8	FROM CORE CAMPUS REIMBURSEMEN	0	0	0	179,173	179,173	0.0%
9	FROM SCANA REBATE	0	0	0	0	0	0.0%
9	**TOTAL TRANSFERS IN**	**0**	**0**	**0**	**179,173**	**179,173**	0.0%
10							
11	**TOTAL PARKING REV & TRF**	**7,226,215**	**7,274,500**	**5,365,525**	**5,350,635**	**(14,890)**	73.6%
12							
13	**EXPENDITURES - DEPARTMENTS**						
14	FINANCE	149,558	141,550	106,993	95,894	(11,099)	67.7%
15	PUBLIC WORKS	75,402	94,720	50,907	50,643	(264)	53.5%
16	PARKING OPERATIONS	1,251,954	1,306,628	910,075	956,459	46,384	73.2%
17	PARKING FACILITIES	1,656,316	1,501,962	1,126,010	1,306,290	180,280	87.0%
18	PARKING ADMINISTRATION	411,587	521,115	290,832	427,364	136,532	82.0%
19	**TOTAL DEPARTMENT**	**3,544,817**	**3,565,975**	**2,484,817**	**2,836,650**	**351,833**	79.5%
20	**EXPEND. - NON-DEPART & MISC.**						
21	DEBT SERVICE	2,416,330	2,811,413	1,983,394	1,326,911	(656,483)	47.2%
22	DEPRECIATION	1,505,756	0	0	0	0	0.0%
23	TUITION REIMBURSMENT	0	5,000	0	0	0	0.0%
24	EMPLOYEE PAY RAISES	0	142,000	0	0		
25	RESERVE	0	10,000	0	0	0	0.0%
26	NON DEPARTMENTAL ADMINISTRATIV	22,293	0	0	0	0	0.0%
27	NON DEPARTMENTAL BAD DEBT	8,024	0	0	0	0	0.0%
28	**TOTAL NON-DEPARTMENTAL**	**3,952,403**	**2,968,413**	**1,983,394**	**1,326,911**	(656,483)	44.7%
29	**TOTAL EXPENDITURES**	**7,497,220**	**6,534,388**	**4,468,211**	**4,163,561**	**(304,650)**	63.7%
30	**TRANSFERS OUT**						
31	TO GENERAL FUND	0	500,000	0	375,000	0	75.0%
32	TO RISK MANAGEMENT	100,000	100,000	75,000	75,000	0	75.0%
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	103,915	105,084	1,169	75.0%
34	TO HEALTH INSURANCE	40,176	0	0	0	0	0.0%
35	TO WORKER'S COMP	42,177	0	0	0	0	0.0%
36	TO PURCHASING	1,417	0	1,323	20,434	19,111	0.0%
37	TO GENERAL TORT	262	0	0	0	0	0.0%
38	**TOTAL TRANSFERS OUT**	**322,585**	**740,112**	**180,238**	**575,518**	**20,280**	77.76%
39							
40	**TOTAL PARKING EXP & TRF**	**7,819,805**	**7,274,500**	**4,648,449**	**4,739,079**	**90,630**	65.1%
41							
42	**TOTAL SURPLUS (DEFICIT)**	**(593,590)**	**0**	**717,076**	**611,556**		

City of Columbia
Parking Summary - Revenue and Expenditures - Actual to Budget Variance
As of 03/31/2016

UNAUDITED

		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
	REVENUE							
1	CURRENT SERVICE CHARGES	4,660,450	5,009,650	3,757,246	3,809,735	52,489	76.0%	0
2	FINES & FORFEITURES	2,100,000	2,100,000	1,575,004	1,239,728	(335,276)	59.0%	0
3	MISCELLANEOUS REVENUE	0	0	0	201	201	0.0%	0
4	INTEREST ON INVESTMENT	60,000	60,000	45,000	39,212	(5,788)	65.4%	0
5	RENTS & SALE OF PROPERTY	104,850	104,850	78,638	82,586	3,948	78.8%	0
6	**TOTAL REVENUE**	**6,925,300**	**7,274,500**	**5,455,888**	**5,171,462**	**(284,426)**	71.1%	**0**
7	**TRANSFERS IN**							
8	FROM CORE CAMPUS REIMBURSEMEN	0	0	0	179,173	179,173	0.0%	0
9	FROM SCANA REBATE	0	0	0	0	0	0.0%	0
9	**TOTAL TRANSFERS IN**	**0**	**0**	**0**	**179,173**	**179,173**	0.0%	**0**
10								
11	**TOTAL PARKING REV & TRF**	**6,925,300**	**7,274,500**	**5,455,888**	**5,350,635**	**(105,253)**	73.6%	**0**
12								
13	**EXPENDITURES - DEPARTMENTS**							
14	FINANCE	181,815	141,550	106,165	95,894	(10,271)	67.7%	0
15	PUBLIC WORKS	96,388	94,720	71,043	50,643	(20,400)	53.5%	0
16	PARKING OPERATIONS	1,207,018	1,306,628	979,974	956,459	(23,515)	73.2%	12,780
17	PARKING FACILITIES	1,408,759	1,501,962	1,126,478	1,306,290	179,812	87.0%	132,988
18	PARKING ADMINISTRATION	405,539	521,115	390,842	427,364	36,522	82.0%	31,880
19	**TOTAL DEPARTMENT**	**3,299,519**	**3,565,975**	**2,674,502**	**2,836,650**	**162,148**	79.5%	**177,648**
20	**EXPEND. - NON-DEPART & MISC.**					0		
21	DEBT SERVICE	3,165,248	2,811,413	2,108,565	1,326,911	(781,654)	47.2%	0
22	DEPRECIATION	181,979	0	0	0	0	0.0%	0
23	TUITION REIMBURSMENT	5,000	5,000	3,750	0	(3,750)	0.0%	0
24	EMPLOYEE PAY RAISES	0	142,000	106,500	0	(106,500)	0.0%	0
25	RESERVE	15,000	10,000	7,500	0	(7,500)	0.0%	0
26	NON DEPARTMENTAL ADMINISTRATIV	0	0	0	0	0	0.0%	0
27	NON DEPARTMENTAL BAD DEBT	0	0	0	0	0	0.0%	0
28	**TOTAL NON-DEPARTMENTAL**	**3,367,227**	**2,968,413**	**2,226,315**	**1,326,911**	(899,404)	44.7%	**0**
29	**TOTAL EXPENDITURES**	**6,666,746**	**6,534,388**	**4,900,817**	**4,163,561**	**(737,256)**	63.7%	**177,648**
30	**TRANSFERS OUT**							
31	TO GENERAL FUND	0	500,000	375,000	375,000	0	75.0%	0
32	TO RISK MANAGEMENT	100,000	100,000	75,000	75,000	0	75.0%	0
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	105,084	105,084	0	75.0%	0
34	TO HEALTH INSURANCE	0	0	0	0	0	0.0%	0
35	TO WORKER'S COMP	0	0	0	0	0	0.0%	0
36	TO PURCHASING	20,000	0	0	20,434	20,434	0.0%	0
37	TO GENERAL TORT	0	0	0	0	0	0.0%	0
38	**TOTAL TRANSFERS OUT**	**258,554**	**740,112**	**555,084**	**575,518**	20,434	77.8%	**0**
39								
40	**TOTAL PARKING EXP & TRF**	**6,925,300**	**7,274,500**	**5,455,901**	**4,739,079**	**(716,822)**	65.1%	**177,648**
41								
42	**TOTAL SURPLUS (DEFICIT)**	**0**	**0**	**(13)**	**611,556**			

City of Columbia
Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 03/31/2016

UNAUDITED

		ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	INTERGOVERNMENTAL REVENUES	0	0	0	8,606,581	8,606,581	0.0%
2	CHARGES FOR SERVICES	119,159,647	132,380,145	89,280,077	107,440,977	18,160,900	81.2%
3	FINES & FORFEITURES	379,213	300,000	243,990	622,754	378,764	207.6%
4	MISCELLANEOUS REVENUE	20,298	10,000	17,659	51,579	33,920	515.8%
5	INTEREST REVENUES	1,059,323	950,000	417,965	459,720	41,755	48.4%
6	RENTS & SALE OF PROPERTY	(1,340,370)	140,000	239,921	159,771	(80,150)	114.1%
7	CONTRIBUTIONS	3,872,664	0	0	8,100	8,100	0.0%
8	**TOTAL REVENUE**	**123,150,775**	**133,780,145**	**90,199,612**	**117,349,482**	**27,149,870**	**87.7%**
9	**TRANSFERS IN**						
10	FROM OTHER FUNDS	1,295	0	0	1,450	1,450	0.0%
11	UNAPPROPRIATED SURPLUS	0	48,681	0	0	0	0.0%
12	**TOTAL TRANSFERS IN**	**1,295**	**48,681**	**0**	**1,450**	1,450	3.0%
13							
14	**TOTAL WATER/SEWER REV & TRF**	**123,152,070**	**133,828,826**	**90,199,612**	**117,350,932**	**27,151,320**	**87.7%**
15							
16	**EXPENDITURES - DEPARTMENTS**						
17	FINANCE	3,660,935	6,344,644	2,540,381	3,104,684	564,303	48.9%
18	ECONOMIC & COMM DEV	2,552,743	1,212,213	1,981,023	801,941	(1,179,082)	66.2%
19	POLICE	546,364	619,719	387,753	417,049	29,296	67.3%
20	FIRE	372,847	461,997	277,784	352,025	74,241	76.2%
21	PUBLIC WORKS	918,256	1,477,031	923,898	544,973	(378,925)	36.9%
22	GENERAL SRVCS/SUPPORT SERVICES	1,503,935	1,647,279	1,027,998	920,301	(107,697)	55.9%
23	INFORMATION TECHNOLOGY	415,703	483,363	259,723	291,801	32,078	60.4%
24	ENGINEERING:ADMINISTRATION	1,393,082	1,387,675	1,006,477	1,038,143	31,666	74.8%
25	ENGINEERING:GENERAL SERVICES	1,161,210	3,403,642	775,475	1,162,650	387,175	34.2%
26	WATER CUSTOMER SERVICE	3,053,164	3,208,852	2,307,799	2,433,702	125,903	75.8%
27	WATER DISTRIBUTION & MAINTENANCE	9,158,960	10,536,566	7,523,375	6,870,645	(652,730)	65.2%
28	WASTEWATER MAINTENANCE	9,194,879	12,738,063	7,360,971	6,390,379	(970,592)	50.2%
29	COLUMBIA CANAL WTP	5,188,552	6,843,828	3,533,086	4,126,287	593,201	60.3%
30	LAKE MURRAY WTP	5,518,397	6,584,739	3,655,122	3,974,409	319,287	60.4%
31	METRO WWTP	12,994,033	18,761,263	8,916,221	9,070,907	154,686	48.3%
32	WATER MAINTENANCE PROJECTS	602,245	0	299,163	0	(299,163)	0.0%
33	SEWER MAINTENANCE PROJECTS	50,144	0	25,130	0	(25,130)	0.0%
34	WATER SYSTEMS IMPROVEMENTS	1,963,949	2,166,914	1,475,387	1,422,305	(53,082)	65.6%
35	WASTEWATER SYSTEMS IMPROVEMENTS	1,008,371	1,571,482	709,258	940,924	231,666	59.9%
36	REAL ESTATE WATER	283,192	231,117	210,171	165,350	(44,821)	71.5%
37	REAL ESTATE WASTE	162,384	218,383	111,532	162,022	50,490	74.2%
38	WATER/SEWER IMPROVEMENTS	3,825,867	0	0	0	0	0.0%
39	**TOTAL DEPARTMENT**	**65,529,212**	**79,898,770**	**45,307,727**	**44,190,497**	(1,117,230)	55.3%
40	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
41	DEBT SERVICE	10,972,349	29,006,859	14,747,430	14,555,082	(192,348)	50.2%
42	DEPRECIATION	30,928,260	0	0	0	0	0.0%
43	TUITION REIMBURSEMENT	7,438	35,000	6,438	3,500	(2,938)	10.0%
44	TECHNOLOGY CONTINGENCY	524,649	256,143	0	0	0	0.0%
45	EMPLOYEE PAY RAISES	0	1,000,000	0	0	0	0.0%
46	EMPLOYEE TRAINING	50,000	50,000	50,000	25,000	(25,000)	50.0%
47	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	103,500	78,500	103,500	78,500	(25,000)	100.0%
48	RESERVE	0	0	0	0	0	0.0%
49	ADMINISTRATIVE	296,327	0	0	0	0	0.0%
50	NON-DEPARTMENTAL BAD DEBT	1,417,512	631,000	9,702	5,321	(4,381)	0.8%
51	**TOTAL NON-DEPARTMENTAL**	**44,300,035**	**31,057,502**	**14,917,070**	**14,667,403**	(249,667)	47.2%
52							
53	**TOTAL EXPENDITURES**	**109,829,247**	**110,956,272**	**60,224,797**	**58,857,900**	**(1,366,897)**	53.0%
54							
55	**TRANSFERS OUT**						
56	TO GENERAL FUND	6,270,000	2,675,605	4,702,500	3,709,204	(993,296)	138.6%
57	TO CAPITAL PROJECTS FUND	137,480	0	12,480	0	(12,480)	0.0%
58	TO WATER/SEWER IMPROVEMENTS	0	19,092,216	0	0	0	0.0%
59	TO RISK MANAGEMENT	500,000	500,000	375,000	375,000	0	75.0%
60	TO GENERAL TORT	3,525	0	0	0	0	0.0%
61	TO HEALTH INSURANCE	541,401	0	0	0	0	0.0%
62	TO WORKER'S COMP	568,359	0	0	0	0	0.0%
63	TO CENTRAL STORES	0	150,000	0	112,500	112,500	75.0%
64	TO GEN ADM INFO TECH	454,733	454,733	341,050	341,050	0	75.0%
65	TO PURCHASING	355,874	0	263,029	283,140	20,111	0.0%
66	**TOTAL TRANSFERS OUT**	**8,831,372**	**22,872,554**	**5,694,059**	**4,820,894**	(873,165)	21.1%
67							
68	**TOTAL WATER/SEWER EXP & TRF**	**118,660,619**	**133,828,826**	**65,918,856**	**63,678,794**	**(2,240,062)**	**47.6%**
69							
70							
71	**TOTAL SURPLUS (DEFICIT)**	**4,491,451**	**(0)**	**24,280,756**	**53,672,138**		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
As of 03/31/2016

		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	UNAUDITED ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
	REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	8,606,581	8,606,581	0.0%	
2	CHARGES FOR SERVICES	125,928,595	132,380,145	99,285,357	107,440,977	8,155,620	81.2%	
3	FINES & FORFEITURES	300,000	300,000	225,001	622,754	397,753	207.6%	
4	MISCELLANEOUS REVENUE	10,000	10,000	7,500	51,579	44,079	515.8%	
5	INTEREST REVENUES	1,206,500	950,000	712,502	459,720	(252,782)	48.4%	
6	RENTS & SALE OF PROPERTY	140,000	140,000	105,000	159,771	54,771	114.1%	
7	CONTRIBUTIONS	0	0	0	8,100	8,100	0.0%	
8	**TOTAL REVENUE**	**127,585,095**	**133,780,145**	**100,335,360**	**117,349,482**	**17,014,122**	87.7%	
9	**TRANSFERS IN**							
10	FROM OTHER FUNDS	0	0	0	1,450	1,450	0.0%	
11	UNAPPROPRIATED SURPLUS	618,097	48,681	36,511	0	(36,511)	0.0%	
12	**TOTAL TRANSFERS IN**	**618,097**	**48,681**	**36,511**	**1,450**	(35,061)	3.0%	
13								
14	**TOTAL WATER/SEWER REV & TRF**	**128,203,192**	**133,828,826**	**100,371,871**	**117,350,932**	**16,979,061**	**87.7%**	
15								
16	**EXPENDITURES - DEPARTMENTS**							
17	FINANCE	6,444,339	6,344,644	4,758,501	3,104,684	(1,653,817)	48.9%	369,855
18	ECONOMIC & COMM DEV	2,811,011	1,212,213	909,160	801,941	(107,219)	66.2%	16,555
19	POLICE	659,258	619,719	464,793	417,049	(47,744)	67.3%	0
20	FIRE	472,442	461,997	346,499	352,025	5,526	76.2%	0
21	PUBLIC WORKS	1,677,136	1,477,031	1,107,775	544,973	(562,802)	36.9%	314,427
22	GENERAL SRVCS/SUPPORT SERVICES	1,945,672	1,647,279	1,235,463	920,301	(315,162)	55.9%	146,622
23	INFORMATION TECHNOLOGY	503,293	483,363	362,526	291,801	(70,725)	60.4%	1,240
24	ENGINEERING:ADMINISTRATION	1,387,677	1,387,675	1,040,761	1,038,143	(2,618)	74.8%	10,710
25	ENGINEERING:GENERAL SERVICES	1,725,179	3,403,642	2,552,741	1,162,650	(1,390,091)	34.2%	4,115,835
26	WATER CUSTOMER SERVICE	3,325,548	3,208,852	2,406,645	2,433,702	27,057	75.8%	0
27	WATER DISTRIBUTION & MAINTENANCE	11,318,814	10,536,566	7,902,444	6,870,645	(1,031,799)	65.2%	893,703
28	WASTEWATER MAINTENANCE	12,336,977	12,738,063	9,553,573	6,390,379	(3,163,194)	50.2%	2,144,445
29	COLUMBIA CANAL WTP	6,464,601	6,843,828	5,132,886	4,126,287	(1,006,599)	60.3%	880,584
30	LAKE MURRAY WTP	6,152,232	6,584,739	4,938,569	3,974,409	(964,160)	60.4%	1,144,575
31	METRO WWTP	17,969,778	18,761,263	14,070,983	9,070,907	(5,000,076)	48.3%	5,041,393
32	WATER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%	0
33	SEWER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%	(1)
34	WATER SYSTEMS IMPROVEMENTS	2,123,577	2,166,914	1,625,192	1,422,305	(202,887)	65.6%	35,281
35	WASTEWATER SYSTEMS IMPROVEMENTS	1,513,747	1,571,482	1,178,620	940,924	(237,696)	59.9%	44,621
36	REAL ESTATE WATER	228,948	231,117	173,343	165,350	(7,993)	71.5%	3,927
37	REAL ESTATE WASTE	218,091	218,383	163,790	162,022	(1,768)	74.2%	1,014
38	WATER/SEWER IMPROVEMENTS	0	0	0	0	0	0.0%	0
39	**TOTAL DEPARTMENT**	**79,278,320**	**79,898,770**	**59,924,264**	**44,190,497**	(15,733,767)	55.3%	**15,164,785**
40	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**							
41	DEBT SERVICE	29,008,192	29,006,859	21,755,199	14,555,082	(7,200,117)	50.2%	0
42	DEPRECIATION	0	0	0	0	0	0.0%	0
43	TUITION REIMBURSEMENT	35,000	35,000	26,250	3,500	(22,750)	10.0%	0
44	TECHNOLOGY CONTINGENCY	286,467	256,143	192,107	0	(192,107)	0.0%	0
45	EMPLOYEE PAY RAISES	0	1,000,000	750,002		(750,002)	0.0%	0
46	EMPLOYEE TRAINING	50,000	50,000	37,500	25,000	(12,500)	50.0%	25,000
47	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	103,500	78,500	58,875	78,500	19,625	100.0%	0
48	RESERVE	1,000,000	0	0	0	0	0.0%	0
49	ADMINISTRATIVE	0	0	0	0	0	0.0%	
50	NON-DEPARTMENTAL BAD DEBT	750,000	631,000	473,251	5,321	(467,930)	0.8%	0
51	**TOTAL NON-DEPARTMENTAL**	**31,233,159**	**31,057,502**	**23,293,184**	**14,667,403**	(8,625,781)	47.2%	**25,000**
52								
53	**TOTAL EXPENDITURES**	**110,511,479**	**110,956,272**	**83,217,448**	**58,857,900**	**(24,359,548)**	53.0%	**15,189,785**
54								
55	**TRANSFERS OUT**							
56	TO GENERAL FUND	4,000,000	2,675,605	2,006,704	3,709,204	1,702,500	138.6%	
57	TO CAPITAL PROJECTS FUND	0	0	0	0	0	0.0%	
58	TO WATER/SEWER IMPROVEMENTS	12,736,981	19,092,216	14,319,162	0	(14,319,162)	0.0%	
59	TO RISK MANAGEMENT	500,000	500,000	375,000	375,000	0	75.0%	
60	TO GENERAL TORT			0				
61	TO HEALTH INSURANCE			0				
62	TO WORKER'S COMP			0				
63	TO CENTRAL STORES	0	150,000	112,500	112,500	0	75.0%	
64	TO GEN ADM INFO TECH	454,733	454,733	341,050	341,050	0	75.0%	
65	TO PURCHASING	0	0	0	283,140	283,140	0.0%	
66	**TOTAL TRANSFERS OUT**	**17,691,714**	**22,872,554**	**17,154,416**	**4,820,894**	(12,333,522)	21.1%	
67								
68	**TOTAL WATER/SEWER EXP & TRF**	**128,203,193**	**133,828,826**	**100,371,864**	**63,678,794**	**(36,693,070)**	**47.6%**	**15,189,785**
69								
70								
71	**TOTAL SURPLUS (DEFICIT)**	**(1)**	**(0)**	**7**	**53,672,138**			

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 03/31/2016

UNAUDITED

		ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CHARGES FOR SERVICES	7,217,599	6,939,000	5,399,685	5,464,619	64,934	78.8%
2	FINES & FORFEITURES	3,550	15,000	3,550	0	(3,550)	0.0%
3	MISCELLANEOUS REVENUES	0	0	0	75,000	75,000	0.0%
4	INTEREST REVENUES	90,231	150,000	36,246	33,879	(2,367)	22.6%
5	RENTS & SALE OF PROPERTY	11,205	0	11,205	10,768	(437)	0.0%
6	INTERGOVERNMENTAL REVENUES	300,000	0	300,000	100,000	(200,000)	0.0%
7	**TOTAL REVENUE**	**7,622,585**	**7,104,000**	**5,750,686**	**5,684,266**	**(66,420)**	80.0%
8	**TRANSFERS IN**						
9	FROM GENERAL FUND	500,000	0	375,000	0	(375,000)	0.0%
10	**TOTAL TRANSFERS IN**	**500,000**	**0**	**375,000**	**0**	(375,000)	0.0%
11							
12	**TOTAL STORMWATER REV & TRF**	**8,122,585**	**7,104,000**	**6,125,686**	**5,684,266**	**(441,420)**	**80.0%**
13							
14	**EXPENDITURES - DEPARTMENTS**						
15	STREETS:STORM DRAIN MAINTENANCE	1,455,346	2,257,499	1,203,519	1,061,564	(141,955)	47.0%
16	SOLID WASTE STREET SWEEPING	686,089	984,897	536,568	544,268	7,700	55.3%
17	STORM WATER:OPERATIONS	20,408	0	13,817	11,678	(2,139)	0.0%
18	STORM WATER:ENGINEERING	1,321,175	2,598,399	857,408	1,107,312	249,904	42.6%
19	REAL ESTATE STORM WATER	64,846	87,046	44,196	64,990	20,794	74.7%
20	STORM DRAIN MAINTENANCE	117,591	0	81,919	143,143	61,224	0.0%
21	PROPERTY ACQUISITION	0	0	0	462,723	462,723	0.0%
22	STORM DRAIN IMPROVEMENTS	152,488	0	0	0	0	0.0%
23	**TOTAL DEPARTMENT**	**3,817,943**	**5,927,841**	**2,737,427**	**3,395,678**	**658,251**	57.3%
24	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
25	DEPRECIATION	790,049	0	0	0	0	0.0%
26	EMPLOYEE PAY RAISES	0	100,000	0	0	0	0.0%
27	ADMINISTRATIVE	22,700	0	0	0	0	0.0%
28	BAD DEBT EXPENSE	(1,264)	0	0	0	0	0.0%
29	**TOTAL NON-DEPARTMENTAL**	**811,485**	**100,000**	**0**	**0**	0	0.0%
30							
31	**TOTAL EXPENDITURES**	**4,629,428**	**6,027,841**	**2,737,427**	**3,395,678**	**658,251**	56.3%
32							
33	**TRANSFERS OUT**						
34	TO STORM WATER IMPROVEMENTS	0	1,076,159	0	0	0	0.0%
35	TO GENERAL TORT	266	0	0	0	0	0.0%
36	TO HEALTH INSURANCE	40,887	0	0	0	0	0.0%
37	TO WORKER'S COMP	42,923	0	0	0	0	0.0%
38	TO CAPITAL PROJECT FUND	0	0	0	0	0	0.0%
39	**TOTAL TRANSFERS OUT**	**84,076**	**1,076,159**	**0**	**0**	**0**	0.0%
40							
41	**TOTAL STORMWATER EXP & TRF**	**4,713,504**	**7,104,000**	**2,737,427**	**3,395,678**	**658,251**	47.8%
42							
43							
44	**TOTAL SURPLUS (DEFICIT)**	**3,409,081**	**0**	**3,388,259**	**2,288,588**		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
As of 03/31/2016

UNAUDITED

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
REVENUE							
CHARGES FOR SERVICES	6,939,000	6,939,000	5,204,263	5,464,619	260,356	78.8%	
FINES & FORFEITURES	0	15,000	11,250	0	(11,250)	0.0%	
MISCELLANEOUS REVENUES		0	0	75,000	75,000	0.0%	
INTEREST REVENUES	150,000	150,000	112,500	33,879	(78,621)	22.6%	
RENTS & SALE OF PROPERTY	0	0	0	10,768	10,768	0.0%	
INTERGOVERNMENTAL REVENUES				100,000	100,000	0.0%	
TOTAL REVENUE	**7,089,000**	**7,104,000**	**5,328,013**	**5,684,266**	**356,253**	80.0%	
TRANSFERS IN							
FROM GENERAL FUND	500,000	0	0	0	0	0.0%	
TOTAL TRANSFERS IN	**500,000**	**0**	**0**	**0**	0	0.0%	
TOTAL STORMWATER REV & TRF	**7,589,000**	**7,104,000**	**5,328,013**	**5,684,266**	**356,253**	**80.0%**	
EXPENDITURES - DEPARTMENTS							
STREETS:STORM DRAIN MAINTENANCE	2,316,700	2,257,499	1,693,132	1,061,564	(631,568)	47.0%	210,762
SOLID WASTE STREET SWEEPING	945,562	984,897	738,676	544,268	(194,408)	55.3%	27,271
STORM WATER:OPERATIONS	0	0	0	11,678	11,678	0.0%	
STORM WATER:ENGINEERING	1,803,048	2,598,399	1,948,803	1,107,312	(841,491)	42.6%	597,215
REAL ESTATE STORM WATER	86,915	87,046	65,286	64,990	(296)	74.7%	28
STORM DRAIN MAINTENANCE	0	0	0	143,143	143,143	0.0%	
PROPERTY ACQUISITION	0	0	0	462,723	462,723	0.0%	
STORM DRAIN IMPROVEMENTS	0	0	0	0	0	0.0%	436,137
TOTAL DEPARTMENT	**5,152,225**	**5,927,841**	**4,445,897**	**3,395,678**	**(1,050,219)**	57.3%	**1,271,413**
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
DEPRECIATION	0	0	0	0	0	0.0%	0
EMPLOYEE PAY RAISES	44,000	100,000	75,000	0	(75,000)	0.0%	0
ADMINISTRATIVE	0	0	0	0	0	0.0%	0
BAD DEBT EXPENSE	0	0	0	0	0	0.0%	0
TOTAL NON-DEPARTMENTAL	**44,000**	**100,000**	**75,000**	**0**	(75,000)	0.0%	**0**
TOTAL EXPENDITURES	**5,196,225**	**6,027,841**	**4,520,897**	**3,395,678**	**(1,125,219)**	56.3%	**1,271,413**
TRANSFERS OUT							
TO STORM WATER IMPROVEMENTS	2,392,775	1,076,159	807,121	0	(807,121)	0.0%	0
TO GENERAL TORT		0	0	0	0	0.0%	0
TO HEALTH INSURANCE		0	0	0	0	0.0%	0
TO WORKER'S COMP		0	0	0	0	0.0%	0
TO CAPITAL PROJECT FUND	0	0	0	0	0	0.0%	0
TOTAL TRANSFERS OUT	**2,392,775**	**1,076,159**	**807,121**	**0**	**(807,121)**	0.0%	
TOTAL STORMWATER EXP & TRF	**7,589,000**	**7,104,000**	**5,328,018**	**3,395,678**	**(1,932,340)**	47.8%	**1,271,413**
TOTAL SURPLUS (DEFICIT)	**0**	**0**	**(5)**	**2,288,588**			

City of Columbia
Bull Street Commons Summary - Revenue and Expenditures
As of 03/31/2016 Preliminary\Unaudited

Expenditures	Source	Amount
FY' 16 Expenditures		
McNair - Dev. Agreement	GF - Finance	18,016.04
FY' 15 Expenditures		
Professional Services		
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	34,582.05
McNair - Dev. Agreement	GF - Finance	12,937.98
FY' 14 Expenditures		
Brailsford & Dunlavey - FS\Dev\Lic. Agreement	GF - Finance Department	45,064.66
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	71,956.35
McNair - Dev. Agreement\Funding	GF - Legal Department	52,686.05
Tedder - Dev. Agreement	GF - Legal Department	33,810.98
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	29,610.90
McNair - Lic. Agreement\Funding	WS - Finance Department	43,044.56
McNair - Lic. Agreement\Funding	WS - Finance Department	77,362.50
Brailsford & Dunlavey - FS\Dev\Lic. Agreement	WS - Finance Department	13,445.09
FY' 13 Expenditures		
Tedder - Dev. Agreement	GF - Legal Department	22,380.07
Total Columbia Common Expenditures		454,897.23

City of Columbia
Multi-Use Entertainment Venue
As of 03/31/2016 Preliminary\Unaudited

Revenue	Source	Amount
Bond Proceeds Revenue	**Bond**	29,922,839.30
COI (Cost of Issuance)		
Reporting Agencies		(48,000.00)
Attorney's		(481,750.00)
Financial Advisor		(202,206.64)
Trustee/Registrar/Paying Agent		(6,150.00)
Printing Costs		(1,809.16)
Debt Service Reserve Fund Surety		(26,864.38)
Underwirter Loop Capital		(137,529.35)
Interest Earned		11,398.64
		29,029,928.41

Expenditures	Source	Amount	Encumbrances
Professional Services			
Populous Group LLC	**Bond**	2,091,173.14	366,589.50
F&ME Consultants	**Bond**	168,345.00	1,415.00
CCEB Venue Partners	**Bond**	23,831,950.00	1,918,703.00
S&ME Inc	**Bond**	8,980.00	
The State	**Bond**	265.66	58.34
Dennis Corporation	**Bond**	74,471.25	2,713.75
Kimley Horn and Associates	**Bond**	12,000.00	-
Total Multi-Use Entertainment Venue Expenses		26,187,185.05	2,289,479.59
Bond Balance		2,842,743.36	

Note: While the expenditure and encumbrance may exceed $ 29M (City's obligation), the Venue Development Agreement legally obligates Hardball Capital to pay up to $ 7M Towards the project

Bull Street Projects not funded by the Hospitaity Bond

As of 03/31/2016 Preliminary\Unaudited

	Budget	Funded	Expenditures	Encumbrances	Balance
WM431501	2,000,000.00	2,000,000.00	994,989.97	1,005,010.03	-
SS730101	2,002,500.00	2,002,500.00	2,000,000.01	-	2,499.99
SD841001	2,002,500.00	2,002,500.00	2,000,000.00		2,500.00
CP220050	9,395,184.00	227,000.00	8,304,510.89	1,090,673.11	(9,168,184.00)
Total	15,400,184.00	6,232,000.00	13,299,500.87	2,095,683.14	(9,163,184.01)

Project CP220050 will be funded under the reimbursement resolution.
Resolution 2015-077 Passed 08/18/2015

City of Columbia, SC
Fund 253 - Summary of Flood Expenditures
July 1, 2015 Through March 31, 2016

	Revenue	
	Expeditred PW Reimbursement	4,313,982.24

	Division Description	Paid Amount	Balance on Encumbrance	Total Paid and Encumbrance	Unfunded Percentage	Unfunded Amount
2531201	FEMA-General Services	97,715.89	2,752.87	100,468.76	25.00%	25,117.19
2531706	FEMA-Engineering Srvcs	32,776.89	2,271,553.01	2,304,329.90	25.00%	576,082.48
2532301	FEMA - Fire - Admin	21,841.65	1,944.46	23,786.11	25.00%	5,946.53
2532303	FEMA - Fire	19,734.59	38,492.36	58,226.95	25.00%	14,556.74
2532403	FEMA - Police	36,633.70	280.49	36,914.19	25.00%	9,228.55
2533201	FEMA-Streets GF	20,177.69	1,521.40	21,699.09	25.00%	5,424.77
2533202	FEMA-Streets W&S	8,667.64	5,497.35	14,164.99	25.00%	3,541.25
2533204	FEMA-Traffic Ops	14,640.50	36,717.84	51,358.34	25.00%	12,839.59
2534202	FEMA-Engineering Storm Drain	162,355.50	576,289.50	738,645.00	25.00%	184,661.25
2534203	FEMA-Storm Drain Maint	3,096.15	0.00	3,096.15	25.00%	774.04
2534402	FEMA-Solid Waste	83,322.86	5,522.45	88,845.31	25.00%	22,211.33
2535104	FEMA-Parks	89,668.00	17,461.34	107,129.34	25.00%	26,782.34
2536203	FEMA-Water Maintenance	501,062.57	0.00	501,062.57	25.00%	125,265.64
2536205	FEMA - Wastewater Maintenance	127,573.30	101,004.15	228,577.45	25.00%	57,144.36
2536206	FEMA-Columbia Canal	312,606.91	1,386,983.62	1,699,590.53	25.00%	424,897.63
2536207	FEMA-Lake Murray WTP	8,647.07	25.00	8,672.07	25.00%	2,168.02
2536208	FEMA-Metro WWTP	118,977.46	212,196.62	331,174.08	25.00%	82,793.52
2538701	FEMA- Admin	408,396.14	26,306.45	434,702.59	25.00%	108,675.65
2538956	FEMA- Supplies	0.00	3,000.00	3,000.00	25.00%	750.00
2538961	FEMA - Radio Repair	0.00	16,460.82	16,460.82	25.00%	4,115.21
2538970	FEMA- Fleet	13,769.46	0.00	13,769.46	25.00%	3,442.37
2539999	FEMA - CIP	5,203,471.40	25,000.00	5,228,471.40	25.00%	1,307,117.85
	TOTAL	7,285,135.37	4,729,009.73	12,014,145.10		3,003,536.28

CHAPTER 2 - ADMINISTRATION

Sections previously included for context but are not being amended have been removed.
Sections which contained multiple versions have been reduced the last recommend amendment.
Sections will be renumbered accordingly upon approval of Council to prepare an ordinance.

Legend: Current Code in black; language to be removed in ~~strikethrough~~
Previous to Committee in **RED** Proposed in **BLUE**

ARTICLE I. IN GENERAL

Sec. 2-3. Members of council.
The mayor is considered to be a member of council.

State law reference – Council form of government, S.C. Code 1976, § 5-13-30

Secs. 2-3. Duties of council members. (MASC Version)
The council members shall attend all regular and special meetings of the city council and hold themselves at all times in readiness to perform any duty entrusted to them by the city council. The councilmembers shall perform the duties thus imposed upon them with dispatch and to the best of their abilities.

Sec. 2-4. Legislative powers; matters of policy: (MASC Version)
All legislative powers of the city and the determination of all matters of policy are vested in the city council with each member, including the mayor, having one vote.

State law reference: Powers and duties of council, S.C. Code 1976, 1 5-13-30.

Sec. 2-5. Mayor: (MASC Version)
A mayor shall be elected from the city at large in the manner provided by law. The mayor shall be recognized as head of the city government for all ceremonial purposes and by the governor for purposes of military law. He shall preside over the meetings of the city council unless otherwise provided by council, but shall have no regular administrative duties. The mayor shall attend all regular and special meetings of the city council.

Sec. 2-6. Mayor pro tempore: (MASC Version, as modified by Council on 4-19-16)
At the first council meeting in January following a general election for the council, the council shall elect one member of their body as a mayor pro tempore to serve as such for ~~two~~ **one** year~~s~~, who shall act as mayor during the absence or disability of the mayor, and if a vacancy occurs, shall act as mayor until a successor is duly qualified and elected.
State law reference: Similar provisions, S.C. Code 1976, 5-7-190.

Sec. 2-7. Qualifications of mayor and council members; proceedings to vacate offices: (MASC Version)
a) The mayor and council members shall be qualified electors of the city. Except where authorized by law, neither the mayor nor any member of council shall hold any other elected position in local, state or federal government or any other municipal office or municipal employment. The mayor or any council member shall forfeit his office if he:
1) Lacks at any time during his term of office any qualification for the office prescribed by city ordinance or the general law and constitution of the state;
2) Violates any express prohibition of S.C. Code 1976, §§ 5-1-10 through 5-17-30;
3) Is convicted of a crime of moral turpitude.
b) The council shall be the judge of the election and qualifications of its members and of the grounds for forfeiture of office as provided in S.C. Code 1976, § 5-7-210.

Sec. 2-8. Oaths of mayor and council members: (MASC Version, as modified by Council on 4-19-16)
The mayor and council members before entering upon the duties of their respective offices shall take the following oaths:

CHAPTER 2 - ADMINISTRATION

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Previous to Committee in **RED** Proposed in **BLUE**

"I do solemnly swear (or affirm) that I am duly qualified, according to the constitution of this state, to exercise the duties of the office to which I have been elected and that I will, to the best of my ability, discharge the duties thereof and preserve, protect and defend the constitution of this state and of the United States.

"As mayor (or council member) of the City of Columbia, I will equally, fairly and impartially, to the best of my ability and skill, exercise the trust reposed in me, and will use my best endeavor to preserve the peace and carry into effect according to law the purposes for which I have been elected. So help me God."

The ~~date of the~~ oath of office **shall be administered** and **the** effective date of service shall be ~~prescribed by city ordinance~~ **the first council meeting in January**.

State law reference: Similar provisions, S.C. Code 1976, § 5-15-150.

Sec. 2-9. Compensation: (MASC Version)

a) The council shall determine the annual salary of the mayor and council members by ordinance; provided, that an ordinance establishing or increasing such salaries shall not become effective until the commencement date of the terms of two or more members elected at the next general election following the adoption of the ordinance, at which time it will become effective for all members whether or not they were elected in such election.

b) The ~~mayor and~~ council members shall also be reimbursed for their actual expenses incurred in the performance of their official duties upon submission of signed expense reimbursement forms as provided by the city finance department, subject to the availability of funds budgeted for council expense. *Council shall no longer rollover their expense accounts; any remaining balances at the end of the fiscal year will be allocated for council leadership travel.* **This subsection will replace current §2-32.**

State law reference: Salaries and expenses of mayor and council members determined by council through ordinance, S.C. Code 1976, § 5-7-170.

Secs. 2-10—2-30. Reserved.

CHAPTER 2 - ADMINISTRATION

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Legend: Current Code in black; language to be removed in ~~strikethrough~~
Previous to Committee in **RED** Proposed in **BLUE**

ARTICLE II. MAYOR, ~~AND~~ COUNCIL *AND CITY MANAGER*

DIVISION 1. GENERALLY

Sec. 2-31. Salaries of mayor and councilmembers.
The salary of the mayor shall be ~~$160,000.00 annually if there is a change in the form of government to mayor-council form effective July 1, 2014. If there is no change in the form of government the salary of the mayor shall be~~ $75,000.00 annually under the council-manager form of government effective July 1, 2014. ~~If the City of Columbia form of government changes from the council-manager to mayor-council, the mayor shall derive no other income from outside employment.~~ Effective July 1, 2006, the salaries of the members of city council shall be $13,350.00 annually.

State Law reference— Salaries of mayor and councilmembers determined by ordinance, S.C. Code 1976, § 5-7-170.

Clean will read:
Sec. 2-31. Salaries of mayor and councilmembers.
The salary of the mayor shall be $75,000.00 annually under the council-manager form of government effective July 1, 2014. Effective July 1, 2006, the salaries of the members of city council shall be $13,350.00 annually.

Combined 2-58 and 2-114
Sec. 2-33. ~~Sec. 2-58. Sec. 2-114.~~ City manager.
(a) The city manager shall be the chief executive officer of the city and head of the administrative branch of city government. The city manager shall perform and exercise the duties and responsibilities prescribed by law for this office and such other duties and responsibilities as prescribed by the city council.
(b) The city manager may, within the financial limits imposed by the budget approved by city council, employ one or more assistants to exercise such supervisory responsibilities over departments as may be prescribed by the manager.
(c) In case of accidents or other circumstances creating an emergency, the city manager may, with the consent of the city council, award contracts and make purchases for the purpose of repairing damages caused by the accident or meeting the public emergency; but he shall file promptly with the city council a certificate showing the emergency and the necessity for the action, together with an itemized account of all expenditures.
(d) The city manager shall attend all meetings of the council unless excused by the council. He shall keep the council advised of the status of matters pending for council consideration, make recommendations and present ordinances and resolutions for council action, participate in discussion of any matter involving the welfare of the city, and present items on the council agenda.
(e) ~~Assistants. The city manager may employ assistants to exercise such supervisory responsibilities over departments as the city manager may delegate.~~ *Council shall evaluate the performance of the city manager on an annual basis. The timely completion of the council's goals and work plan objectives shall be a primary measure used in the manager's evaluation.*

Sections 2-58 and 2-114 have been combined to create the below Sec. 2-33:
Sec. 2-33. ~~Sec. 2-58. Sec. 2-114.~~ City manager.

(a) The city manager shall be the chief executive officer of the city and head of the administrative branch of city government. The city manager shall perform and exercise the duties and responsibilities prescribed by law for this office and such other duties and responsibilities as prescribed by the city council.

CHAPTER 2 - ADMINISTRATION

Sections previously included for context but are not being amended have been removed.
Sections which contained multiple versions have been reduced the last recommend amendment.
Sections will be renumbered accordingly upon approval of Council to prepare an ordinance.

Legend: Current Code in black; language to be removed in ~~strikethrough~~
Previous to Committee in **RED** Proposed in **BLUE**

(b) The city manager may, within the financial limits imposed by the budget approved by city council, employ one or more assistants to exercise such supervisory responsibilities over departments as may be prescribed by the manager.

(c) The city manager shall attend all meetings of the council unless excused by the council. He shall keep the council advised of the status of matters pending for council consideration, make recommendations and present ordinances and resolutions for council action, participate in discussion of any matter involving the welfare of the city, and present items on the council agenda.

(d) Council shall evaluate the performance of the city manager on an annual basis. The timely completion of the council's goals and work plan objectives shall be a measure used in the manager's evaluation.

State Law reference— Term of employment and compensation fixed by council, manager serves at pleasure of the council, provision for removal of manager, S.C. Code 1976, § 5-13-70; responsibilities of manager, S.C. Code 1976, § 5-13-90.

Sec. 2-34. Appointment; qualification; residency requirements: (MASC Version)

(a) The city manager shall be appointed by a majority vote of the council for an indefinite term. The manager shall be employed solely on the basis of his executive and administrative qualifications.

(b) The manager need not be a resident of the municipality or state at the time of appointment, but may reside outside the municipality while in office only with the approval of the council.

(c) No council member or mayor shall be employed as city manager during the term for which he or she shall have been elected.

State law reference: Employment and qualifications of manager, S.C. Code 1976, § 5-13-50.

State Law reference— Term of employment and compensation fixed by council, manager serves at pleasure of the council, provision for removal of manager, S.C. Code 1976, § 5-13-70; responsibilities of manager, S.C. Code 1976, § 5-13-90.

Combined 2-59 and 2-115

Sec. 2-34. ~~Sec. 2-59. Sec. 2-115.~~ City attorney.

~~The city attorney shall attend all meetings of the council unless excused by the council. He shall act as parliamentarian, prepare ordinances and resolutions, review all ordinances, resolutions and documents presented to the council, and give opinions upon questions of procedure, form and law to any member of the council and the city manager.~~

(a) Appointment. The city council shall appoint a city attorney ~~and labor counsel~~, who shall serve at its pleasure.

(b) Duties. The city attorney shall be the chief legal counsel to the city, the mayor and members of the council and the city manager and to the officers and department heads of the city. The city attorney shall prosecute and defend the city in all actions and appear on behalf of the city and its officers in legal proceedings *and at all times take appropriate actions to protect the interests of the City*. The city attorney shall prepare or supervise the preparation of all legal documents and instruments of the city and shall approve all ordinances, resolutions, contracts and related documents as to form. The city attorney may employ assistant city attorneys and legal assistants as necessary for the performance of his duties, when such positions are provided for in the city budget. ~~When requested t~~*T*he city attorney shall attend meetings of the council, *unless excused from attending by council,* and serve as the parliamentarian at such meetings, render legal opinions, represent the city at meetings and conferences and perform such other duties as prescribed by law and by the city council.

(c) Council shall evaluate the performance of the city attorney on an annual basis.

State Law reference— Appointment of municipal attorney by city council, S.C. Code 1976, § 5-7-230.

CHAPTER 2 - ADMINISTRATION

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Combined 2-60 and 2-116

Sec. 2-35. ~~Sec. 2-60~~ ~~Sec. 2-116.~~ City clerk.

~~The officer of the city designated by the city manager as city clerk shall give notices of council meetings, post the agenda, attend regular and special meetings, record votes of the council, keep minutes of council meetings and perform such other duties as may be assigned.~~

(a) Appointment. The city manager shall appoint the city clerk, who shall serve at his pleasure.

(b) Duties. The city clerk shall maintain a record of and be responsible for the preservation of minutes of all council meetings and all official maps and plats that are adopted; keep the corporate seal; attest signatures; file and record council actions; maintain election records; and perform such other duties as required by law or assigned by the city manager.

State Law reference— Appointment and duties of municipal clerk, S.C. Code 1976, § 5-7-220.

Sec. 2-36. Council interaction with employees.

Except for the purpose of inquiries and investigations, neither the council nor its members shall deal with municipal officers and employees who are subject to the direction and supervision of the manager except through the manager, and neither the council nor its members shall give orders to any such officer or employee, either publicly or privately.

State law reference - Councilmen prohibited from dealing with employees under control and supervision of manager. S.C. Code 1975 §5-13-40**.**

Sec. 2-37—2-50. Reserved.

Sec. 2-51. Meetings; Time and place of regular meetings; special meetings; meetings to be open to public.

(a) A meeting is the convening of a quorum of council, as defined by Sec. 2-53, to discuss or act upon a matter over which the city council has supervision, control, jurisdiction, or advisory power.

(b) To allow the vetting of complex issues, city council ~~frequently~~ schedule~~s~~ work sessions the day of regularly ***or other*** *scheduled meetings. The time and location of work sessions are subject to meeting notice requirements and are posted on the city's web site. Work sessions are public meetings.*

(c) ~~(a)~~ Regular meetings of the council shall be held at 6:00 p.m. at city hall on the first and third Tuesdays in each month unless changed by a majority vote of members present at any ~~regular or special~~ meeting.

(d) ~~(b)~~ Special meetings of the council may be held on the call of the mayor or of a majority of the members. Notice of a special meeting shall be given and posted 24 hours prior to the meeting to all ~~available~~ members, ~~and~~ the news media and the public by the city clerk.

(e) ~~(c)~~ All regular, ~~and~~ special ***and emergency*** meetings of the council shall be open to the public.

Sec. 2-52. ~~Conference~~ *Executive* sessions.

~~The city council may have executive sessions as permitted by the South Carolina Freedom of Information Act, S.C. Code 1976, § 30-3-10 et seq., at such times and in such places as may be deemed necessary and in the public interest by the council.~~

(a) By majority vote in a public meeting, council may hold an executive session as permitted by the South Carolina Freedom of Information Act, S.C. Code 1976, § 30-3-10 et seq., at such times and in such places as may be deemed necessary and in the public interest by the council.

(b) No vote or formal action shall be taken in executive session except to adjourn or to return to public session.

(c) No minutes shall be taken in executive session.

CHAPTER 2 - ADMINISTRATION

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(d) It shall be unlawful for a member of council or person in attendance to disclose to another person or make public the substance of a matter discussed in executive session.

State law reference – S.C. Code 1978, § 30-4-70

Sec. 2-53. Meeting agenda.

(a) An agenda shall be prepared for all council meetings by the ~~municipal~~ city clerk, under the direction of the city manager. All requests or matters for official action of the city council shall be submitted to the ~~municipal~~ city clerk no later than ten (10) business days preceding the council meeting.

(b) Any supporting materials necessary for review of items placed on the regularly scheduled meeting agenda for action be provided to City Councilmembers and to the public no later than seventy-two (72) hours prior to the City Council meeting.

(c) The final agenda for regularly scheduled meetings shall then be prepared and provided electronically ~~emailed,~~ mailed or ~~placed in the hands of~~ physically provided to the members of the city council a minimum of 24 hours in advance of the council meeting.

(d) The mayor or any member of council may request the city manager to place an item on a future agenda by making such a request at a council meeting. Unless a council member or the city manager objects, the requested item shall be included. If a council member or the city manager has an objection, the item in question shall not be included on a future agenda, unless a majority of the council votes in favor of including the item. At the request of a member of the council, the city manager shall prepare a list setting forth items carried over from previous meetings in the preceding three months.

Additions to the agenda at a meeting should be reserved solely for situations requiring immediate action to address a critical and unanticipated situation by two-thirds vote of members present.

~~*(e) The standard order of business at a regular council meeting, which shall be reflected in the meeting agenda, shall be as follows:*~~

~~*Roll Call*~~
~~*Pledge of Allegiance*~~
~~*Invocation*~~
~~*Public Input Related to Agenda Items*~~
~~*Approval of Minutes*~~
~~*Consent Agenda*~~
~~*Consideration of Bids and Agreements*~~
~~*Ordinance – Second Reading*~~
~~*Event Resolutions*~~
~~*Presentations*~~
~~*Other Matters*~~
~~*Ordinance - First Reading*~~
~~*Resolutions*~~
~~*Appointments*~~
~~*City Council Committee Reports/Referrals*~~
~~*Appearance of the Public*~~

Sec. 2-~~53~~*54*. Quorum and rules of order~~.~~; *presiding officer.*

~~A majority of the councilmembers serving shall constitute a quorum for the conduct of business at any meeting. The mayor or assistant mayor shall preside, except that, in the absence of both, the members present shall elect a presiding member. Except as otherwise required by state law or ordinance, all proceedings of the council shall be governed by Robert's Rules of Order, Newly Revised, and the city attorney shall act as parliamentarian.~~

CHAPTER 2 - ADMINISTRATION

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(a) Quorum. A majority of the council members serving shall constitute a quorum for the conduct of business at any meeting. Only council members who are physically present at the meeting shall be counted for purposes of a quorum.
(b) Except as otherwise required by state law or ordinance, all proceedings of city council shall be governed by Robert's Rules of Order, Newly Revised, and the city attorney shall act as parliamentarian.
(c) Presiding officer. The mayor or, in the mayor's absence, the mayor pro tempore, shall preside at any meeting as provided in section 2-51. In the event that the mayor or mayor pro tempore is not in attendance or is ineligible to preside at any meeting, the next most senior member shall preside over the meeting.
(d) ~~No member of the council shall leave the council chamber during a meeting without the permission of the council.~~
~~(e)~~ Points of order shall take precedent over all other business and shall be ruled on by the presiding officer without debate, subject to appeal to the council.
(~~f~~e) If, in speaking or otherwise, a councilmember shall violate any rule of order, the presiding officer shall, and any other councilmember may, call such member to order.
(~~g~~f) When two or more councilmembers shall attempt at the same time to speak, the presiding officer shall decide who is entitled to speak first.

Sec. 2-55. Debate Limitations.
No councilmember shall speak more than twice on the same subject or occupy more than five minutes in making any remarks or address unless further extension is granted a majority of city council.

Sent to Technology Committee

Sec. 2-~~54~~*56*. Voting requirements.
(a) All actions of the council shall be by majority vote of members present at a public meeting, including suspension of any rule of order, except as otherwise required by ordinance; provided that an ordinance amending the rules of order and procedure shall require a majority vote of the councilmembers serving.
(b) Every member of the council present shall vote on every question except when required to ~~refrain~~ *abstain* from voting by state law. *All conflicts should be stated for the record and the member shall submit a completed Statement of Potential Conflict. Any member of council who declares a conflict and abstains from voting on any matter shall remain present in the room during discussions and voting.*
(c) The vote on every question shall be by roll call and shall be recorded in the council minutes by the city clerk.
(d) ~~No member of the council may leave the council chamber while in public session without permission of the presiding officer.~~
~~(e)~~ Abstentions are not counted and have no effect on the result.

Sec. 2-54. - Voting requirements. (Current Code – To Be Revised – Legal)
(a) All actions of the council shall be by majority vote of members present at a public meeting, including suspension of any rule of order, except as otherwise required by ordinance; provided that an ordinance amending the rules of order and procedure shall require a majority vote of the councilmembers serving.
(b) Every member of the council present shall vote on every question except when required to ~~refrain~~ *abstain* from voting by state law. *All conflicts should be stated for the record and the member shall submit a completed Statement of Potential Conflict. Any member of council who declares a conflict and abstains from voting on any matter shall remain present in the room during discussions and voting.*

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(c) The vote on every question shall be by roll call and shall be recorded in the council minutes by the city clerk.

(d) No member of the council may leave the council chamber while in public session without permission of ~~the presiding officer.~~

~~(e)~~ *Abstentions are not counted and have no effect on the result.*

Members of Council with a conflict of interest do not count toward the quorum, so they do not have to remain. Whether or not conflicted Council members remain in chambers is a Council policy decision.

Recommend specifying from whom a Council member obtains permission to leave chambers during public session in (d).

Sec. 2-~~55~~*57*. Minutes.

The city clerk shall keep the minutes of all public meetings of the council, which shall be a matter of permanent public record. *Whenever possible,* ~~A~~at each council meeting the minutes of the previous meeting shall be presented for approval. Minutes shall not be considered the official record of a meeting until approved by the council. Any member of the council desiring to express a position on a matter voted upon by the council in the minutes may do so by presenting the position in writing to the council not later than the next regular meeting.

Sec. 2-~~56~~*58*. Appearance of citizens.

Any person having a matter pertaining to the city, comments on an agenda item requiring a vote of city council, or its services shall be entitled to present the matter to the city council at any *work session,* regular, special called or emergency meeting by placing his or her name and purpose for speaking on an agenda list to be maintained by the city clerk prior to the commencement of the city council meeting. The city clerk shall make the agenda list available for public inspection. Except for comments on agenda items requiring a vote of city council, each person whose name appears on the agenda list may be allowed to speak at a time designated by the mayor during the city council meeting and may be limited to a three-minute presentation at the discretion of the mayor. For comments on agenda items requiring a vote of city council, each person shall be allowed to speak prior to the vote of city council on the agenda item. Personnel matters shall not be considered by the council at public meetings.

Recommend specifying who has the authority to limit public speaking to 3 minutes - a majority of council or mayor or presiding officer?

Sec. 2-~~61~~ *59.* Council committees and special committees.

~~The council may appoint a special committee to assist in or hold a public hearing for the council at any time upon any matter pending before it. Minutes or reports of hearings held by special committees shall be filed with the city clerk as public records.~~

(a) City Council shall establish and use committees to expedite policy making and legislative functions by equally distributing the responsibilities and work load among members of council. ~~*By focusing on specialized policy areas, committee members develop subject matter expertise which aids the vetting of issues and formulation of policy recommendations for the full council's consideration and action. To ensure committees focus on policy decisions which effectively expedite council's prioritized goals, committee business should be limited to identified goals or to recommendations to amend the goals when necessary.*~~

(b) Council committee assignments shall be made by ~~*the mayor biennially or immediately after any general election for the council*~~ ***choice of the council members beginning with the most senior member and concluding with the most junior member until each committee consists of three members of the council. The Budget and Finance Committee shall be a Committee of the Whole*.**

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(c) Council may appoint a special committee to advise and make recommendations to the City's management team, the Mayor, and City Council on a variety of programs and issues.
(d) Minutes or reports of hearings held by special committees shall be filed with the city clerk as public records.

Sec. 2-61. Motions generally.
When a motion is made and seconded, it shall be stated by the presiding officer if verbal, and if in writing it shall be read by the city clerk. At the request of the presiding officer or any councilmember, any motion shall be put in writing.

Sec. 2-62. Annual goal setting.
City council shall annually schedule and conduct a process to identify and prioritize goals which shall be the basis for the annual work plan prepared by the city manager and the guide for the appropriation of discretionary spending during the annual budget process. ~~The timely completion of the work plan objectives shall be a primary measure used in the manager's evaluation.~~

DIVISION 3. ORDINANCES AND RESOLUTIONS

Sec. 2-81. Ordinances required.
(a)The council shall act by ordinance in all matters required by law to be done by ordinance, including:
(1)Adopt or amend an administrative code or code of ordinances, or create, alter or abolish any municipal department, office or agency;
(2)Provide for a fine or other penalty or establish a rule or regulation in which a fine or other penalty is imposed for violation;
(3)Appropriate funds and adopt *or amend* a budget;
(4)Grant, renew or extend franchises, licenses or rights in public streets or public property, and close abandoned streets;
(5)Authorize the borrowing of money or the issuance of bonds;
(6)Levy taxes, assess property for improvements or establish charges for services;
(7)Annex area to the city;
(8) Convey or lease or authorize the conveyance or lease of any lands of the city; and
(9) Amend or repeal any ordinance described in subsections (a)(1) through (8) of this section.

(b) In all other matters the council may act either by ordinance or resolution, written or oral, recorded in the minutes.

State law reference – S.C. Code 1975, § 5-7-260

Sec. 2-85. Introduction of resolutions.
A voice motion of a member of the council *regarding an item on the agenda* shall be considered to be the introduction of an oral resolution, which shall require no written record other than a notation of the city clerk in the council minutes. A resolution proposed in writing shall be introduced in the same manner as an ordinance.

Sec. 2-86. Enactment of ordinances.
(a) An ordinance to levy a tax, adopt a budget, *amend a budget*, appropriate funds, or grant a franchise, license or right to occupy a public street or public property for commercial purposes shall be complete in the form in

which it is finally passed, and in such form remain on file with the city clerk for public inspection at least one week before final adoption. Any other ordinance may be amended on final reading.

(b) No ordinance shall be adopted until it shall have been read two times and on two separate days with at least six days between each reading.

(c) Emergency ordinances may be adopted on one reading without notice or hearing by affirmative vote of two-thirds of the members present. An emergency ordinance may not levy taxes or relate to a franchise or a service rate, and shall expire automatically on the 61st day following enactment.

(d) The introduction and reading of any ordinance shall be by the reading of the title only unless full reading is requested by a member of the council.

(e) After the introduction of an ordinance, any member of the council or any citizen of the city interested therein may request a public hearing, which may be held at any time designated by the council prior to final adoption.

(f) Upon final adoption by vote of the council, an ordinance shall be signed by the mayor or presiding member and attested by the city clerk, who shall file the original in the council minutes and send a copy to the head of each department.

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ARTICLE III. OFFICERS AND EMPLOYEES

Sec. 2-127. ~~Reserved. Sec. 2-128.~~ - Director of municipal court/administrative municipal court judge.
The administrative municipal court judge is appointed by City Council, per sec. 13-2. The director of municipal court, subject to the city manager, shall have administrative supervision over the activities relating to municipal court administration, and city records management and shall perform such additional duties as may be assigned by the city manager. ***Council may elect to have the administrative municipal court judge perform both functions, in which case the administrative municipal court judge shall also shall have administrative supervision over the activities relating to municipal court administration, and municipal court records management and shall perform such additional duties as may be assigned by the city manager.***

ARTICLE IV. DEPARTMENTS

(No proposed changes)

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ARTICLE V. PROCUREMENT

Sec. 2-207. Award of contracts.

(a) The city manager may reject or approve bids and purchase agreements and award contracts in accordance with *established procurement* regulations, provided that contracts ~~involving~~ in excess of ~~$49,999.99~~ *up to and including $50,000.00* shall be approved by the city council prior to award except that city council approval for bulk purchases of fuel in excess of ~~$49,999.99~~ *up to and including $50,000.00* is not required, and the city manager is authorized to enter into agreements for the purchase of bulk fuel regardless of the amount.

(b) The city manager, at his discretion, may direct the senior assistant city manager or assistant city managers to reject or approve bids and purchase agreements and award contracts in accordance with regulations up to *and including $25,000.00.*

(c) The city manager, at his discretion, may direct department heads to reject or approve bids and purchase agreements and award contracts in accordance with regulations up to *and including* $5,000.00.

(d) In the event that the City is under a state of emergency as declared by the mayor, Governor of the State of South Carolina, or the President of the United States, the city manager may reject or approve bids and purchase agreements and award contracts for emergency goods, supplies, equipment and services in accordance with established procurement regulations, without city council approval, for the duration of the state of emergency. After the state of emergency is ended, city council shall ratify any contracts entered into by the city manager during the state of emergency when the contract amount exceeds $50,000.00.

We Are Columbia

Office of Budget & Program Management
1136 Washington Street, Ste. 504, Columbia, SC 29201 • Phone: 803-545-3146 • Fax: 803-545-3147

TO: **Teresa Wilson, City Manager**

Cc: **Honorable Steve Benjamin, Mayor & Columbia City Council**

FROM: **Missy Caughman, Budget & Program Management Director**

DATE: **May 13, 2016**

RE: **FY 2016/2017 Proposed Budget**

The FY 2016/2017 Proposed Budget summaries for General Fund, Water & Sewer Fund, Storm Water Fund, Parking Fund, Hospitality Tax (revised 5-10-16) and the Accommodations Tax are attached. The Budget Public Hearing is scheduled for June 7th. The May 17th Budget Workshop will be the last meeting that the budget is discussed before we advertise for the public hearing.

<u>FY 16/17 Budget Review Calendar</u>

General Capital Improvement Projects Budget Follow up Discussions	May 17
Date Public Hearing is advertised in newspaper	May 23
Public Hearing and First Reading	June 7
Second Reading/Final Adoption	June 21

**The Public Hearing date is set based on regular scheduled City Council Meetings.*
The budget has to be in balance when advertised.

We look forward to continuing budget discussions with you. Please let me know if you have any questions or need additional information.

GENERAL FUND SUMMARY *revised 6-2-15*

PROPOSED FY 2016/2017

	BUDGET FY 15/16	DEPT RQST FY 16/17	Increase / (Decrease)	% Change	ALTERNATE FY 16/17
REVENUE					
GENERAL PROPERTY TAX	51,826,115	53,241,097			53,241,097
LICENSES AND PERMITS	36,197,981	39,654,866			39,654,866
FROM OTHER AGENCIES	13,086,467	15,037,877			15,037,877
CURRENT SERVICE CHARGES	14,389,990	14,629,628			14,629,628
FINES & FORFEITURES	1,102,000	1,102,000			1,102,000
MISCELLANEOUS REVENUE	119,400	119,900			119,900
INTEREST ON INVESTMENT	75,000	100,000			100,000
RENTS & SALE OF PROPERTY	290,000	390,000			390,000
TOTAL REVENUE	**117,086,953**	**124,275,368**	7,188,415	6%	**124,275,368**
TRANSFERS IN					
FROM OTHER FUNDS	0	0			
FROM ACCOMMODATIONS TAX	25,000	25,000			25,000
FROM HOSPITALITY TAX	3,000,000	3,000,000			3,000,000
FROM CAPITAL LEASE PROCEEDS	5,000,000	8,000,000			8,000,000
FROM WATER & SEWER OPERATING	0	0			-
PUBLIC SAFETY TRANSFER	2,675,605	0			-
FROM PARKING FUND	500,000	500,000			500,000
FROM HYDRO	0	0			-
FROM UN-APPROPRIATED SURPLUS	2,440,000	3,000,000			3,000,000
TOTAL TRANSFERS IN	**13,640,605**	**14,525,000**	884,395	6%	**14,525,000**
TOTAL GENERAL FUND REV & TRANS	**130,727,558**	**138,800,368**	8,072,810	6.2%	**138,800,368**
DEPARTMENTS					
LEGISLATIVE - MAYOR & CITY COUNCIL	784,692	760,898	(23,794)	-3%	774,607
ADMINISTRATION - CITY MANAGER	494,920	487,993	(6,927)	-1%	487,993
GOVERNMENTAL AFFAIRS	458,207	468,026	9,819	2%	468,026
ADMINISTRATION - ACM OPERATIONS	373,923	373,870	(53)	0%	353,870
ADMINISTRATION - CHIEF FINANCIAL OFFICER	191,253	194,760	3,507	2%	194,760
ADMINISTRATION - SR. ASSISTANT CM	321,177	331,245	10,068	3%	331,245
HUMAN RESOURCES	998,051	1,067,335	69,284	7%	1,067,335
BUDGET & PROGRAM MANAGEMENT OFFICE	357,293	381,080	23,787	7%	381,080
PUBLIC RELATIONS	577,453	587,038	9,585	2%	587,038
COUNCIL SUPPORT SERVICES	555,040	448,543	(106,497)	-19%	448,543
LEGAL	1,954,070	1,975,142	21,072	1%	1,975,142
MUNICIPAL COURT	2,686,611	2,809,503	122,892	5%	2,809,503
FINANCE	1,878,234	2,025,261	147,027	8%	2,025,261
OFFICE OF BUSINESS OPPORTUNITIES	783,223	819,591	36,368	5%	919,591
COMMUNITY DEVELOPMENT	332,519	257,728	(74,791)	-22%	257,728
DEVELOPMENT SERVICES	3,337,127	3,381,638	44,511	1%	3,381,638
POLICE	37,040,887	37,965,244	924,357	2%	37,965,244
911 EMERGENCY COMMUNICATIONS	3,002,239	3,062,829	60,590	2%	3,062,829
FIRE	21,652,178	22,616,394	964,216	4%	22,616,394
PARKS & RECREATION	11,148,765	12,008,575	859,810	8%	12,008,575
PUBLIC WORKS	18,078,099	18,566,743	488,644	3%	18,416,743
GENERAL SERVICES	2,223,543	2,273,219	49,676	2%	2,273,219
INFORMATION TECHNOLOGY	3,591,213	3,897,558	306,345	9%	3,897,558
TOTAL DEPARTMENT	**112,820,717**	**116,760,213**	3,939,496	3%	**116,703,922**
NON-DEPARTMENTAL & MISC.					
COMMUNITY PROMOTIONS	475,000	250,000	(225,000)	-47%	250,000
SOLICITOR'S OFFICE	215,817	343,498	127,681	59%	215,817
PUBLIC DEFENDER	0	100,000	100,000		100,000
HOMELESS SERVICES	1,000,000	1,000,000	-	0%	1,000,000
COMP & CLASS	31,361	0	(31,361)		-
SECURITY CAMERAS	275,000	0	(275,000)	-100%	-
ECONOMIC DEV. SPECIAL PROJECTS	75,000	0	(75,000)	-100%	-
DETENTION CENTER PER DIEM	225,000	500,000	275,000	122%	500,000
NON-DEPARTMENTAL & MISC.	40,000	40,000	-	0%	40,000
OFFICE SPACE LEASE - 1225 LADY STREET	505,000	505,000	-	0%	505,000
BUDGET ADJUSTMENTS			-		183,972
TOTAL NON-DEPARTMENTAL	**2,842,178**	**2,738,498**	(103,680)	-4%	**2,794,789**
TOTAL EXPENDITURES	**115,662,895**	**119,498,711**	3,835,816	3%	**119,498,711**
TRANSFERS OUT					
TO INTERNAL SERVICE FUNDS	2,093,285	2,206,798	113,513	5%	2,206,798
TO DEBT SERVICE	6,577,973	7,617,306	1,039,333	16%	7,617,306
TO COMPONENT UNIT	1,393,405	1,477,553	84,148	6%	1,477,553
TO CAPITAL REPLACEMENTS	5,000,000	8,000,000	3,000,000	60%	8,000,000
TOTAL TRANSFERS OUT	**15,064,663**	**19,301,657**	4,236,994	28%	**19,301,657**
TOTAL BUDGET	**130,727,558**	**138,800,368**	8,072,810	6.2%	**138,800,368**
TOTAL SURPLUS/(DEFICIT)	**0**	**0**	-		**0**

WATER/SEWER OPERATING FUND SUMMARY
PROPOSED FY 2016/2017

	BUDGET FY 15/16	PROPOSED FY 16/17	Increase / (Decrease)	% Change	PROP. W/4% RATE ADJ. FY 16/17	
REVENUE						
WATER SALES	82,735,395	86,653,960	3,918,565	4.7%	89,279,960	
SEWER SALES	49,644,750	55,121,040	5,476,290	11.0%	57,747,040	
MISCELLANEOUS REVENUE	10,000	20,000	10,000	100.0%	40,000	
FINES AND FORFEITURES	300,000	320,000	20,000	6.7%	300,000	
TOTAL OPERATING REVENUES	**132,690,145**	**142,115,000**	9,424,855	7.1%	**147,367,000**	5,252,000
NON-OPERATING REVENUE & TRANSFERS IN						
INTEREST	950,000	950,000	0	0.0%	950,000	
RENTS & USE OF PROPERTY	140,000	150,000	10,000	7.1%	150,000	
TOTAL NON-OPERATING REVENUES	**1,090,000**	**1,100,000**	10,000	0.9%	**1,100,000**	
TOTAL REVENUE & TRANSFERS IN	**133,780,145**	**143,215,000**	9,434,855	7.1%	**148,467,000**	5,252,000
EXPENDITURES						
Operating Departments & Non-Departmental						
FINANCE	6,337,286	6,652,835	315,549	5.0%	6,652,835	
FIRE HYDRANT MAINTENANCE	461,998	490,207	28,209	6.1%	490,207	
POLICE - CSO/PUBLIC SAFETY	619,720	629,778	10,058	1.6%	629,778	
PUBLIC WORKS-STREET REPAIR	1,477,030	1,259,884	(217,146)	-14.7%	1,259,884	
GENERAL SERVICES PUBLIC BLDGS.	1,647,279	1,788,764	141,485	8.6%	1,788,764	
GIS MANAGEMENT	483,361	620,541	137,180	28.4%	620,541	
UTILITIES & ENGINEERING	67,050,194	69,985,858	2,935,664	4.4%	69,985,858	
TOTAL OPERATING	**79,076,868**	**81,427,867**	2,350,999	3.0%	**81,427,867**	
Non-Operating Departments & Non-Departmental						
OFFICE OF BUSINESS OPPORTUNITIES		0			0	
ECONOMIC DEV DEPARTMENT	1,212,213	1,175,484	(36,729)	-3.0%	1,175,484	
DEVELOPMENT CORPORATIONS		0			0	
TOTAL NON-OPERATING DEPARTMENTS	**1,212,213**	**1,175,484**	(36,729)	-3.0%	**1,175,484**	
DEPRECIATION	0	0	0		0	
DEBT SERVICE	29,006,859	31,030,000	2,023,141	7.0%	31,030,000	
ECONOMIC DEV SPECIAL PROJECTS	78,500	78,500	0	0.0%	78,500	
TECHNOLOGY REPLACEMENTS	250,000	496,149	246,149	98.5%	496,149	
NON-DEPARTMENTAL	85,000	85,000	0	0.0%	85,000	
BAD DEBT	631,000	300,000	(331,000)	-52.5%	300,000	
RESERVE	0	3,217,000	3,217,000		3,169,000	
TOTAL NON-DEPARTMENTAL OPERATING	**30,051,359**	**35,206,649**	5,155,290	17.2%	**35,158,649**	
TRANSFERS OUT						
TO GENERAL FUND	0	-			-	
TO PUBLIC SAFETY	2,675,605	-	(2,675,605)	-100.0%	-	
TO FEMA/FLOOD RECOVERY		10,000,000	10,000,000		10,000,000	
TO WATER/SEWER CAPITAL IMP.	19,659,367	14,300,000	(5,359,367)	-27.3%	19,600,000	5,300,000
TO INTERNAL SERVICE FUNDS	1,104,733	1,105,000	267	0.0%	1,105,000	
TOTAL TRANSFERS	**23,439,705**	**25,405,000**	1,965,295	8.4%	**30,705,000**	
TOTAL BUDGET	**133,780,145**	**143,215,000**	9,434,855	7.1%	**148,467,000**	
TOTAL SURPLUS/(DEFICIT)	**0**	**0**			**0**	

STORM WATER OPERATING SUMMARY

PROPOSED FY 2016/2017

	APPROVED FY 15/16	PROPOSED FY 16/17	Increase / (Decrease)	% Change
REVENUE				
Operating Revenue				
STORM WATER FEE	6,904,000	7,100,000		
STORM WATER INSPECTIONS	20,000	20,000		
STORM WATER REVIEW	15,000	15,000		
FINES & FORFEITURES	15,000	0		
TOTAL OPERATING REVENUES	**6,954,000**	**7,135,000**	181,000	2.6%
Non-operating Revenue & Transfers				
INTEREST & USE OF PROPERTY	150,000	100,000		
TRANSFER FROM GENERAL FUND	0	0		
TOTAL NON-OPERATING REVENUES	**150,000**	**100,000**	(50,000)	-33.3%
TOTAL REVENUES & TRANSFERS IN	**7,104,000**	**7,235,000**	131,000	1.8%
EXPENDITURES				
DEPARTMENTS				
UTILITIES & ENGINEERING	2,341,409	2,076,657	(264,752)	-11.3%
PUBLIC WORKS	3,242,396	3,347,969	105,573	3.3%
TOTAL DEPARTMENTS	**5,683,805**	**5,424,626**	(259,179)	-4.6%
TRANSFERS OUT				
TO STORM WATER CAPITAL PROJECTS	1,420,195	1,810,374		
TOTAL OTHER	**1,420,195**	**1,810,374**	390,179	27.5%
TOTAL BUDGET	7,104,000	7,235,000	131,000	1.8%
TOTAL SURPLUS/(DEFICIT)	**0**	**0**		

3.a

Revised 5-10-16

HOSPITALITY TAX SUMMARY

PROPOSED FY 2016/2017

	Amd. 8/15/15, 5/3/16 AMENDED FY 15/16	PROPOSED FY 16/17	Increase / (Decrease)	% Change
REVENUES				
HOSPITALITY TAX	10,399,760	10,775,200	375,440	3.6%
FINES & LATE FEES	15,000	20,000	5,000	33.3%
MISCELLANEOUS				
INTEREST				
TOTAL REVENUES	**10,414,760**	10,795,200	380,440	3.7%
TRANSFERS IN & OTHER FINANCING				
FM FUND BALANCE	839,688			
TOTAL REVENUE & TRANSFERS IN	**11,254,448**	**10,795,200**	(459,248)	-4.1%
EXPENDITURES				
HOSPITALITY TAX COMMITTEE ALLOCATIONS	**2,260,000**	**2,260,000**		
PRIOR YEAR CARRYFOWARDS	184,345			
*Reflects allocation by Council & **does not** include Committee Allocations*				
EdVENTURE	509,850	509,850		
COLUMBIA MUSEUM OF ART	716,107	716,107		
HISTORIC COLUMBIA FOUNDATION	686,500	686,500		
COLUMBIA MUSIC FESTIVAL ASSOC.	245,000	245,000		
ONE COLUMBIA	83,800	83,800		
FAMOUSLY HOT NEW YEARS	130,000	130,000		
SC PHILHARMONIC	100,000	100,000		
LINE ITEM AGENCIES	**2,471,257**	**2,471,257**	-	0.0%
Council Allocations				
*Reflects allocation by Council & **does not** include Committee Allocations*				
Black Expo	42,500			
City Center Partnership	75,000	80,000		
Columbia Regional Sports Council	25,000	50,000		
Congaree Vista Guild		108,800		
Eau Claire Community Council	35,000			
Five Points Association	190,000			
Leisure Fun	13,500	13,500		
Main Street Shag	20,000			
Nickelodeon (5 year commitment, expires FY 18/19)	110,000	110,000		
North Columbia Business Association	40,000			
Palmetto Opera	12,500			
Parks & Recreation Foundation	75,000	75,000		
Renaissance Foundation				
River Alliance	26,000	26,000		
Hospitality District Security Camera Project	25,000			
COUNCIL ALLOCATIONS	**689,500**	**463,300**	(226,200)	-32.8%
TRANSFERS OUT				
TO GEN. FUND	3,000,000	3,000,000		
TO DEBT SERVICE	2,595,546	2,600,643		
TOTAL TRANSFERS OUT	**5,595,546**	**5,600,643**	5,097	0.1%
TOTAL BUDGET	**11,200,648**	**10,795,200**	(405,448)	-3.6%
TOTAL SURPLUS/(DEFICIT)	**53,800**	**0**		

ACCOMMODATIONS TAX

PROPOSED FY 2016/2017

	APPROVED FY 15/16	PROPOSED FY 16/17	Increase / (Decrease)	% Change
REVENUES				
ACCOMMODATIONS TAX	2,100,801	2,126,581		
TOTAL REVENUES	**2,100,801**	**2,126,581**	25,779	1.2%
TRANSFERS IN				
FROM FUND BALANCE		8,721		
TOTAL REVENUE & TRANSFERS IN	**2,100,801**	**2,135,302**	34,500	1.6%
EXPENDITURES				
ACCOMMODATIONS TAX ALLOCATIONS	1,972,011	1,996,502	24,491	1.2%
CONVENTION & VISITORS BUREAU				
LAKE MURRAY TOURISM				
5% ALLOCATION				
COMMITTEE EXPENSES	10,190	5,000		
TOGETHER WE CAN READ	25,000	25,000		
ANTIOCH SENIOR CENTER	20,000			
SHEKINAH GLORY FAMILY CARE MINISTRIES	5,000			
COLUMBIA OPPORTUNITIES RESOURCE	25,000			
SPECIAL OLYMPICS SUMMER GAMES	10,000			
CPAC - GREEN IS GOOD FOR BUS. CONF	5,000			
GIRLS ON THE RUN	3,600			
ONEColumbia		83,800		
Total General Allocation (5%)	103,790	113,800	10,010	9.6%
TOTAL EXPENSES	**2,075,801**	**2,110,302**	34,501	1.7%
TRANSFERS OUT				
TO GENERAL FUND	25,000	25,000		
TOTAL OTHER FUNDS	**25,000**	**25,000**	-	0.0%
TOTAL BUDGET	**2,100,801**	**2,135,302**	34,501	1.6%
TOTAL SURPLUS/(DEFICIT)	**0**	**0**		

PLANNING STAFF

May 17, 2016

ANNEXATION PROCESS

Run. Grow. Transform.

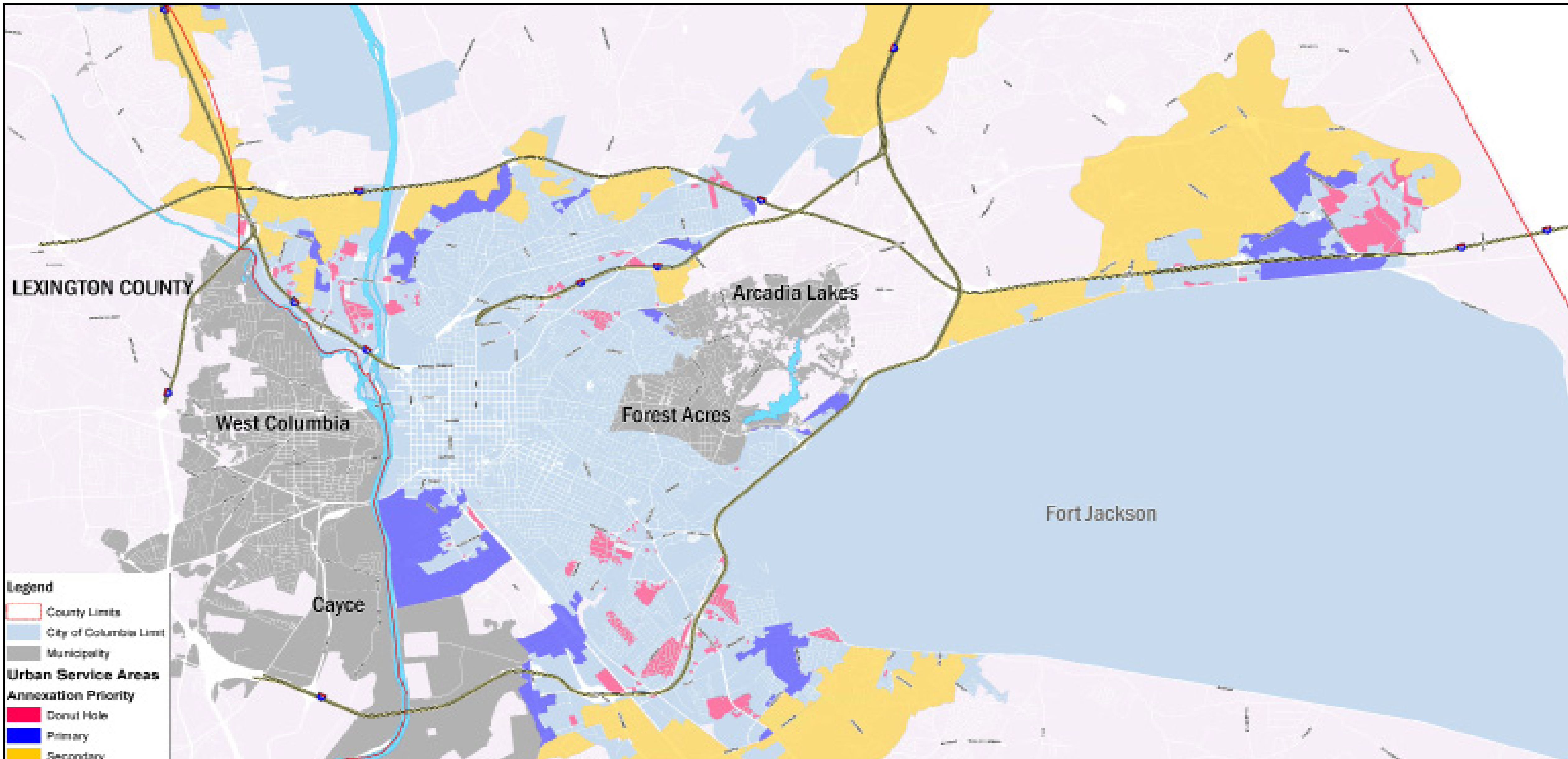
We Are Columbia

URBAN SERVICE AREA

- Adopted by Council in 1990
- Amended by Council in 1992
- Reaffirmed by Council in 2009

- Objectives include:
  - Coherent boundaries
  - Efficient provision of services
  - Equitable annexation processes

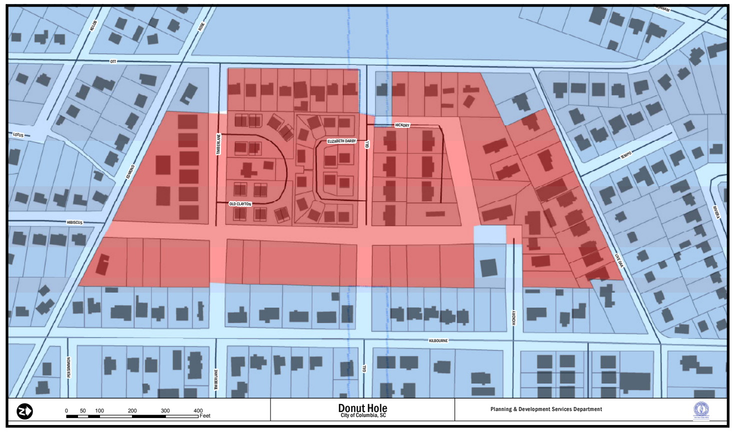
- Create best service practices
  - Provision of water services
  - Provision of sewer services
  - Calls for service (EMS)
- Standardize annexations



URBAN SERVICE AREA

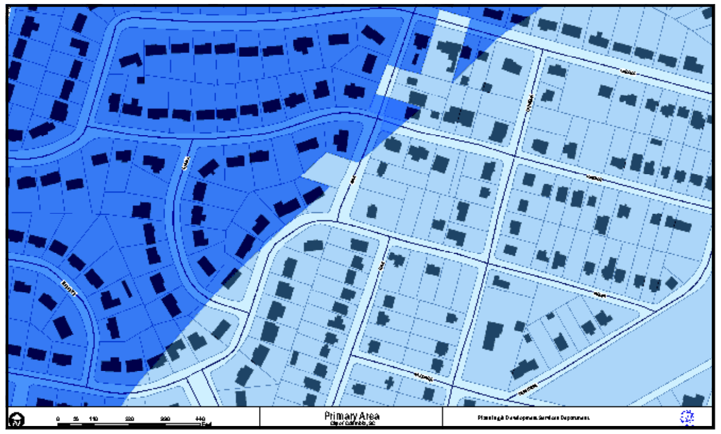
Donut Hole

- Unincorporated area surrounded by municipality



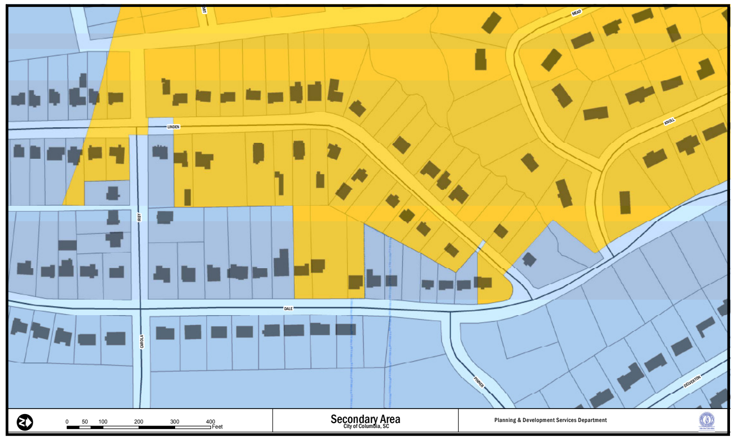
Primary

- Contiguous or nearby parcels with adquate service availability



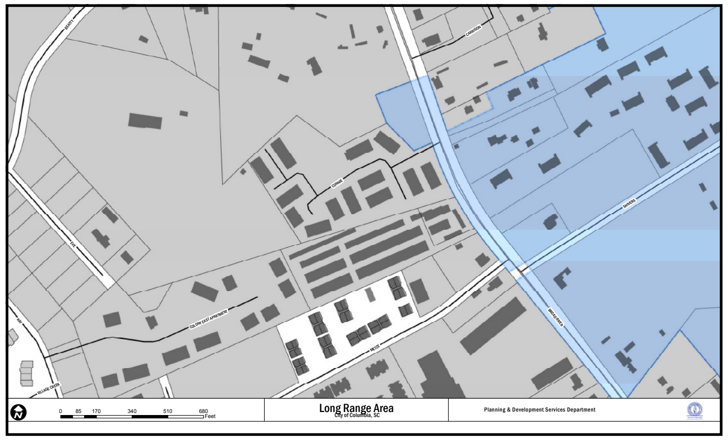
Secondary

- Contiguous or nearby parcels that have service concerns

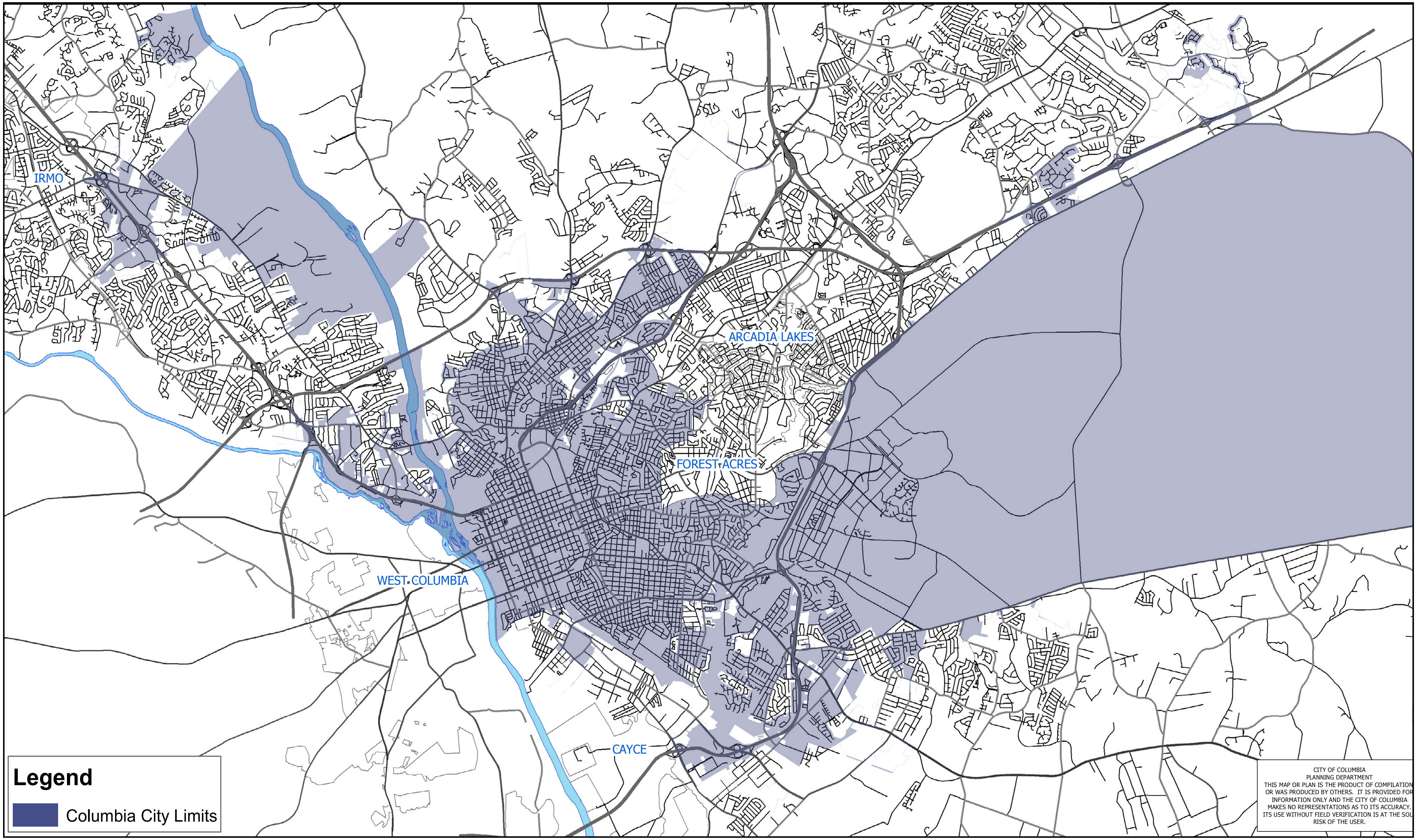


Long Range

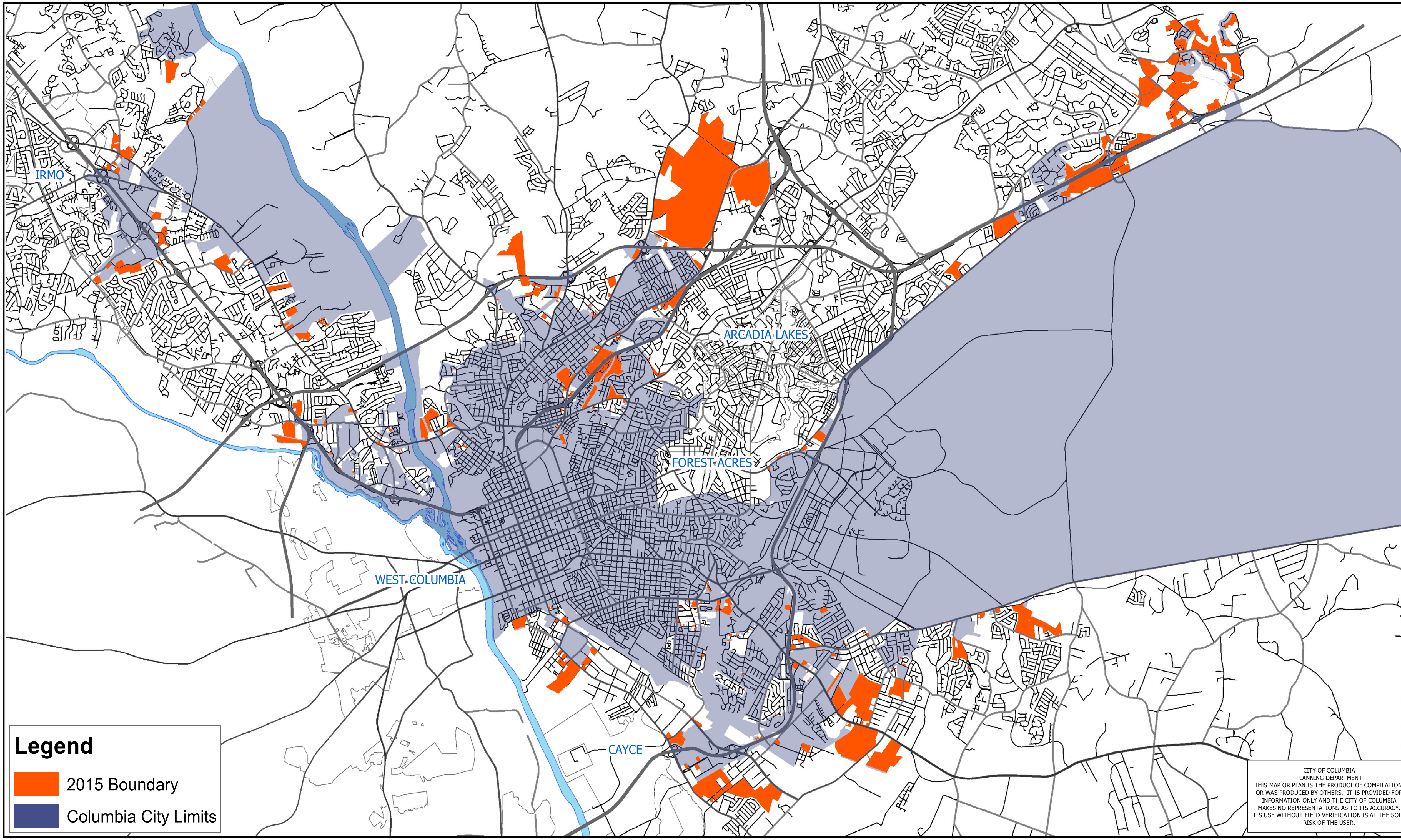
- Parcels anticipated for future urban/service expansion



CITY BOUNDARY - 2000



CITY BOUNDARY - 2015



QUESTIONS?

We Are Columbia

Office of the City Manager
1737 Main Street, Columbia, SC 29201 • Phone: 803-545-3026

TO: **Honorable Steve Benjamin, Mayor & Columbia City Council**

FROM: **Teresa Wilson, City Manager**

DATE: **May 12, 2016**

RE: **FY 2016-2017 General Capital Projects**

In preparation of the May 17th Budget Workshop, please find the following items attached for your review:

- Capital Projects with Partial Funding
- FY 16/17 Capital Improvement Program for the General Fund
- Fire Department Capital Project recommendation
- Finlay Park Playground Equipment Replacement
- General Fund FY 15 Fund Balance as of 5/13/16

The FY 16/17 General Capital Improvement Program reflects capital projects as requested by departments. As mentioned during budget discussions, the FY 16/17 budget does not include funding for General Capital projects; however there are several capital items that we recommend be funded from projects with partial funding and possible use of fund balance.

- Fire Department Self Contained Breathing Apparatus; $950,000
- Finlay Park Playground Equipment; $175,000
- Sidewalks Program; $250,000

During the last budget workshop on May 10th, City Council gave direction as to reallocating funding from partially funded projects to more urgent needs. We have also included Fund Balance of the General Fund as of 5/13/16. While the City customarily funds the General Capital Improvement Program with fund balance, we would also recommend that we allocate any remaining unassigned fund balance for the anticipated 25% match required for the Flood Recovery program for General Fund flood repair projects.

Capital project needs and requests generally exceed available resources for funding. In order to best utilize limited resources, prioritization of capital project requests is a critical step in the capital plan preparation process. Departments provide the first level of review for prioritization. The list before you represents the City Manager recommendation for the FY 2016/2017 General Capital Project Budget and takes into consideration the departmental review and ranking, prior City commitments and citywide priorities. We have prioritized projects using the following criteria:

1. **Public health, safety and liability** - Impact that the project will have on the public health and safety.
2. **Functionality** – the project expects to improve efficiency, reduce operation cost, and/or increases revenues. Other considerations include:

Office of the City Manager
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a. Impact of the capital costs for the current and future years, and the possibility that the project will reduce future capital and operating costs.
b. Includes year by year estimates of additional or decreased operating and maintenance costs as a result of the project.
c. Will the project have an impact on revenues (such as an increase or decrease in revenue due to loss of taxable property)
d. Consider the legal liabilities and costs in accepting or rejecting the project
e. Economic effects – Impact that project will have on property values, tax base, job creation, etc.

3. **Enhances quality of life & aesthetic** - Impact that the project will have on the quality of life in the community. Will it cause greater or reduced noise levels, water and air pollution, effects on commuters, recreational opportunities, etc.

There are several areas I believe we will need to address going forward. As City Council and staff request and approve various studies to be conducted, we need to do a better job of incorporating those plans into a more formalized capital improvement program. City Council's Strategic Plan also makes reference to incorporating existing plans into the work plan. Past examples include Parks & Recreation Master Plan, Walk Bike Columbia, and neighborhood corridor studies. We have had a lot of discussions with Council during this budget process about the growth of the City resulting from development. We are fortunate and grateful that Columbia is a growing and thriving community; however we have to be thoughtful in planning for this growth and preparing for how we will sustain and maintain it for the long term.

One of the most important areas to address in future budgets is annual funding for a General Capital Improvement Program. This priority is critical as we have to maintain an on-going capital improvement program that addresses the renovations to and expansions of our infrastructure. This program should include annual funding for items such as street resurfacing, sidewalk installations, demolitions, new facilities, renovations to existing facilities, roofing, facility signage and lighting.

We look forward to discussing the projects with you in more detail and appreciate City Council's consideration of funding for the City's infrastructure projects that are so vital to making Columbia a world class city.

We Are Columbia

GENERAL CAPITAL PROJECTS
PROJECTS WITH PARTIAL FUNDING

as of 5/13/2016

PROJECT		Source	APPROVED FUNDING	REQUESTED FY 16/17	Project Total
Parks & Recreation					
Hampton Park	Construct New Facility	GFB	$427,374	$300,000	$727,374
Southeast Park	Construction of Environmental Education Center	HTB	$492,000	$600,000	$1,092,000
Hyatt Park	Hyatt Park Site Improvements	GFB	$500,000	$725,000	$2,425,000
Drew Wellness Center	Construction of Daycare Center	GFB	$85,000		TBD
Parks & Recreation Total			**$1,504,374**	**$1,625,000**	**$4,244,374**
Public Safety					
SCBA Replacment/Upgrade	Upgrade SCBA's to meet new NFPA standards	GFB	$300,000	$950,000	$1,250,000
Training Division Classrooms,Offices, and Burn facility	Construct a campus that houses classrooms, offices, and a burn building	GFB	$300,000	$3,200,000	$3,500,000
Fire Station 2/Olympia Area	Build new facility for Station 2	GFB	$500,000	$2,000,000	$2,500,000
Public Safety Total			**$1,100,000**	**$6,150,000**	**$7,250,000**
TOTAL			**$2,604,374**	**$7,775,000**	**$11,494,374**

GFB - Allocation from fund balance
HTB - Hospitality Tax Bond

GENERAL CAPITAL PROJECTS
5 YEAR CAPTIAL IMPROVEMENT PROGRAM
FY 2017-2021

PROJECT		APPROVED FUNDING	REQUESTED FY 16/17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	Project Total
General Services								
Fleet Services	Fleet Services Expansion		$1,500,000					$1,500,000
Fleet Services	Compressed Natural Gas (CNG)		$1,000,000					$1,000,000
Bathroom Renovation at Public Works	Renovation to existing building		$60,000					$60,000
Bathroom Renovations at City Hall	Renovations of Restrooms at City Hall		$175,000					$175,000
Municipal Court Renovations	Renovation to existing building		$120,000					$120,000
City Wide HVAC Evaluation	HVAC evaluation		$150,000					$150,000
Expansion of Genetec Security System	Video and Card reader installation at various facilities		$325,000	$325,000				$650,000
Renovation work at Police Headquarters	Renovation to existing building		$125,000					$125,000
Renovation Work at City Fire Stations	Replace VCT Tile , Carpet and Painting		$250,000					$250,000
City Hall Asbestos/Renovations	Renovate and Abate Asbestos		$275,000					$275,000
Fire Suppression in the Server Room at Washington Sq	Renovation to existing building		$300,000					$300,000
Structural Repair at 1632 Hampton St	Renovation to existing building		$250,000					$250,000
Abatement and Demolition of 1225 Laurel Street & former United Way Building	Abatement and Demolition of 1225 Laurel Street & former United Way Building		$1,000,000	$1,000,000				$2,000,000
New Police Evidence Facility/Police Complex	Construction of a New Police Evidence Facility (Busby St.)		$2,500,000	$11,500,000				$14,000,000
Back-up Building Generator			$400,000	$150,000				$550,000
General Services Total		**$0**	**$8,430,000**	**$12,975,000**	**$0**	**$0**	**$0**	**$21,405,000**
Parks & Recreation								
Hampton Park	Construct New Facility	$427,374	$300,000					$727,374
Southeast Park	Construction of Environmental Education Center	$492,000	$600,000					$1,092,000
Arts Center	Renovations of Arts Center		$848,700					$848,700
Ballfield Lighting	Annual Replacement Schedule		$285,000	$160,000	$160,000	$247,500		$852,500
Playground Equipment	Annual replacement schedule		$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
Finlay Park	Renovation of Finlay Park		$1,500,000	$13,732,700				$15,232,700
Athletic Fencing	Annual Replacement Schedule		$150,000	$150,000	$100,000	$250,000		$650,000
Lorick Park Community Center	ADA Building Improvements		$2,500,000					$2,500,000
Riverfront Park	Riverfront North Canal Improvements				$350,000			$350,000
Owens Field	Phase II	$475,000	$1,347,076	$600,000				$2,422,076
Southeast Park Tennis Courts	Tennis Courts Resurfacing		$75,000					$75,000
Park Signage	Annual Replacement Schedule		$80,000	$30,000				$110,000
Roy Lynch Park	Park Renovations Phase II		$115,000					$115,000
Keenan House Renovations	Keenan House Renovations		$400,000					$400,000
Hyatt Park	Hyatt Park Site Improvements	$500,000	$725,000	$1,200,000				$2,425,000
Bellfield Center Children's Garden	Bellfield Center Children's Garden		$525,000					$525,000
Bellfield Center	Multipurpose Facility		$2,500,000					$2,500,000
T.S. Martin Park	Park Renovations		$775,000					$775,000
Parks & Recreation Total		**$1,894,374**	**$12,925,776**	**$16,072,700**	**$810,000**	**$697,500**	**$200,000**	**$32,600,350**

Public Safety								
SCBA Replacment/Upgrade	Upgrade SCBA's to meet new NFPA standards	$300,000	$950,000					$1,250,000
Training Division Classrooms,Offices, and Burn facility	Construct a campus that houses classrooms, offices, and a burn building	$300,000	$3,200,000					$3,500,000
Fire Station 2/Olympia Area	Build new facility for Station 2	$500,000	$2,000,000					$2,500,000
Logistics Building	Relocate to a Larger Fire Logistics Building		$1,600,000					$1,600,000
Fire Station 5 and Police Substation	Construct Fire Station on Broad River Road		$2,500,000					$2,500,000
Offices for the Fire Department & Communications	Construct two addtions to the back of Station 1		$2,500,000					$2,500,000
Fire Station 6 and Police Substation	Relocate Station near Broad River Rd and Beatty Rd.		$2,575,000					$2,575,000
Fire Station 10 and Police Substation	Construct Fire Station near the VA Hospital.		$500,000	$2,250,000				$2,750,000
Fire Station 35 and Police Substation	Construct Fire Station near Mallet Hill Court.			$500,000		$2,330,000		$2,830,000
Public Safety Total		**$1,100,000**	**$15,825,000**	**$2,750,000**	**$0**	**$2,330,000**	**$0**	**$22,005,000**
Public Works								
Road Rebuilds/Repairs	Mill/Resurface, and Base Repairs - Various areas throughout city		$1,000,000	$500,000	$500,000	$500,000	$500,000	$3,000,000
Sidewalk installations	Sidewalk installations - various areas throughout city.		$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000
Public Works Total		**$0**	**$1,250,000**	**$750,000**	**$750,000**	**$750,000**	**$750,000**	**$4,250,000**
TOTAL		**$2,994,374**	**$38,430,776**	**$32,547,700**	**$1,560,000**	**$3,777,500**	**$950,000**	**$80,260,350**

Columbia Fire Department

www.columbiasc.net/fire

To: **Teresa Wilson, City Manager**

From: **Aubrey D. Jenkins, Fire Chief**

Date: **May 12, 2016**

Re: **Capital Improvements Program (CIP)**

As you are aware the Fire Department currently has nine (9) capital requests and of those, three (3) have funds carried forward as follows;

Priority		
1	SCBA (Self-Contained Breathing Apparatus)	$300,000
2	Training Facilities	$300,000
3	New Fire Station 2	$500,000

These projects are essential to our success. First, the SCBA upgrades will increase the level of safety provided to our firefighters as they combat fires. Second, the training facility ensures we are able to meet the education and skills development needs of our personnel in order to achieve current service demands. Lastly, a new Station 2 addresses a very present issue with the living conditions at the current fire Station.

I would like to propose the following options for addressing these projects using available funds (*note: the County would need to fund the SCBA upgrade at the same time in order to change out all units*);

Option 1 Use the current available funds between all three projects ($1.1M) to fund the SCBA upgrades FY2017, and endeavor to provide funding allocations to the other two projects in the future.

Option 2 Use $300,000 of the SCBA funds and $300,000 from the Training Facilities funds to fund half of the SCBA upgrades next FY2017 and the remaining half in FY2018. We could purchase half of the units in the 4th quarter next year and the remaining half in the 1st quarter of FY2018. We would develop an implementation strategy for a complete changeover in August 2018. This would allow the funding for Station 2 to remain in hopes of purchasing property in FY2017, and continue to discuss funding options with our local partners.

Option 3 Defer the SCBA upgrade until FY2018 and then split over two years as outlined in option 2. Endeavor to purchase property for Station 2, and address some immediate needs to our Training Facilities in FY2017 with the current available funds.

I wanted to provide you several options for consideration. I am available to discuss this matter with you at your convenience.

City of Columbia / Fire Department
1800 Laurel Street / Columbia, SC 29201 / 803.545.3700 / Fax 803.733.8311

We Are Columbia

CITY OF COLUMBIA
SOUTH CAROLINA

INTER-OFFICE MEMO

To:	Teresa Wilson, City Manager	Date: May 13, 2016
From:	S. Allison Baker, Senior Assistant City Manager S. Allison Baker	
Subject:	Finlay Park Playground Equipment	

The renovation of Finlay Park has been identified as a priority in the existing Parks and Recreation Master Plan approved by City Council. As you know this is a multi-year funding effort and there are park amenities that require immediate attention.

The playground is a popular feature amongst the family users of Finlay Park and must be replaced. The existing playground is aged and out of compliance with current safety standards. Demolition and removal of the playground has already occurred.

Industry estimates suggest a funding need of $175,000 to make a comparable replacement of the equipment. I am requesting available funding in the amount of $175,000 for this project.

cc: Jeffery Palen, Assistant City Manager/Chief Financial Officer
Missy Caughman, Budget Director
Randy Davis, Director of Parks and Recreation

City of Columbia, South Carolina
General Fund
Fund Balance

		5/17/2016
Fund Balance as of 06/30/2015		
Nonspendable		696,389
Restricted		4,880,662
Committed		4,810,356
Assigned		3,654,109
Unassigned		22,352,224
Total Fund Balance		36,393,740
Beginning Unassigned Fund Balance June 30, 2015		**22,352,224**
FY Fund Balance Commitments		
Columbia Parking Facilities	1,184,483	
Greenview Pool Replacement & Enhancements	1,392,770	
Drew Wellness	696,330	
Bluff Road Police Facility	325,000	
Fire SCBA replacements	300,000	
Building Purchase (United Way)	221,728	
Flood Expenditures (25%)	149,583	
Elmwood Roy Lynch	125,000	
One Columbia	83,800	
Sustainable Midlands Carry forward	45,000	
City Council Carry forward	5,215	4,528,909
Fund Balance after Commitments		**17,823,315**
Fund Balance Reserve -15% Policy		
Budgeted Revenues - FY 2016	114,816,953	
Fund Balance Reserve (15% of budgeted revenues)		17,222,543
Fund Balance in excess of 15% reserve		**600,772**

Note: $8,304,510.89 has been paid from governmental funds towards the Bull Street Agreement. These funds will be reimbursed with the issuance of bonds in 2016 (motion approved 8/4/15) per Reimbursement Resolution (approved 8/18/15)

RESOLUTION NO.: R-

Adopting Policy on General Fund Unassigned Fund Balance Reserve Policy

WHEREAS, the City of Columbia (the "City") and her citizens seeks to adopt a General Fund unassigned fund balance reserve policy in order to improve and maintain the City's financial stability;

WHEREAS, the City, on behalf of the people of Columbia, through adopting a General Fund unassigned fund balance reserve policy seek to protect the City from unforeseen revenue fluctuations; sudden changes in spending requirements; natural disasters or major emergencies; major infrastructure failures and unexpected litigation;

BE IT RESOLVED by the Mayor and Council this ___ day of ______, that through good fiscal management, the following general fund reserve policy is hereby adopted:

1. The General Fund unassigned fund balance should be equal to a minimum of 15% and a maximum of 25% of the current fiscal year budgeted General Fund revenues.

2. Any unassigned fund balance determined to be in excess of the maximum reserve requirement may be made available for expenditure, but only under specific qualifications. These qualifications include uses for one-time capital and special one-time project costs. These expenditures should be carefully considered to insure that they add to the efficiency, development or cost effectiveness of the City.

3. In the event that at the end of the fiscal year, the General Fund unassigned fund balance falls below the minimum 15% of current fiscal year budgeted General Fund revenues, a replenishment period will commence.

4. To return the General Fund unassigned fund balance reserve to the minimum 15% of current fiscal year budgeted General Fund revenues, replenishment of General Fund unassigned fund balance will be budgeted over the next two fiscal years beginning with the subsequent year's adopted budget. The replenishment period can be extended to three years if deemed appropriate by City Council.

We Are Columbia

To: Mayor Stephen K. Benjamin and Council
From: Teresa Wilson, City Manager
Date: May 13, 2016
RE: Storm Water Project List / Options for Discussion

Staff has been asked to review the storm water Capital Improvement Plan (CIP) list for purposes of considering options for advancing storm water projects more aggressively via the issuance of a storm water bond. As part of the review, staff was asked to consider a $2.00 increase per equivalent residential unit to the storm water fee, which will result in an estimated $2M in additional storm water revenues. The current fee is $6.80 per equivalent residential unit.

There are many factors that must be considered when evaluating the benefits of a storm water bond. Staff has determined that a bond is likely feasible based on the stability of the storm water fund and history associated with the revenues/expenses. The City implemented a storm water utility in 2001, after a citizen committee worked alongside City staff to evaluate the possibility. The storm water utility fee is charged to every property inside the City limits and is billed through the City's water/sewer billing process. Prior to the implementation of a storm water fee, the City utilized General Fund money to cover storm water related expenses. Since its implementation, the City has had a dedicated funding source for storm water activities and has elected to move projects forward with cash on hand.

Current revenues from the storm water fund generate approximately $7.1M annually. Those revenues are used to address storm water needs throughout the City by designing and constructing storm water improvements, maintaining the City's existing storm water system and supporting City operations involved in those activities. The City has utilized Storm Water fund balance over the past two years to fund storm water CIP projects in excess of what the annual revenues support.

The October floods resulted in significant damage within portions of the City as well as excessive debris in waterways throughout the flood impacted areas. The City is working with multiple agencies to identify funding to use alongside City resources to help address the drainage needs within the right of way, on City easements or along public waterways. Such agencies include South Carolina Emergency Management Division, Natural Resources Conservation Service, Department of Housing and Urban Development, Department of Natural Resources, and the Corps of Engineers. Those efforts are moving forward and staff anticipates an agreement will be executed with Natural Resources Conservation Service in the near future for purposes of addressing water way debris in several locations along Penn Branch, Wildcat Creek, Smith Branch and Rocky Branch. Many of those areas (Penn Branch and Wildcat Creek) are tributaries along Gills Creek; however, Natural Resources Conservation Service funds cannot be used on Gills Creek itself. The City is seeking other funding options for Gills Creek. The city is also using storm water fund balance to cover repairs to drainage

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system required as a result of damage caused by the flood. The Federal Emergency Management Agency should provide reimbursement for 75% of those expenses.

Staff uses the following prioritization list as a guide when identifying storm water projects to recommend for consideration in the CIP list. In addition to this list, staff must consider the amount of available funding that can be dedicated to each year's CIP when making recommendations.

1. Danger to human life and otherwise hazardous to public health
2. Flooding which causes damage or negatively impacts transportation system and/or public utilities
3. Flood elevations where water depth exceeds first floor elevation
4. Flood elevations where water depth causes some structural damage but does not exceed first floor elevation
5. Flooding or Runoff which causes Significant Sedimentation Problems
6. Major Yard and Lot Flooding which causes significant erosion and sedimentation problems
7. Minor Yard and Lot Flooding with erosion problems
8. Major Yard and Lot Flooding
9. Minor Yard and Lot Flooding

This year has been unusually challenging to our city in many ways, to include the ability of staff to move drainage projects forward to design / construction. City staff has been focused on responding to an increased level of citizen calls and a different type of work load demands as a result of the flood. It is important to continue to focus efforts on recovery while at the same time, move projects forward. Staffing levels are such that an immediate and significant increase in resources that result in additional drainage projects will be difficult to manage without additional staffing focused on contracting and project management, obtaining necessary permits, easement acquisition, procurement/bidding activities, and inspection/construction management activities etc.

Rather than rush through this discussion, staff requests ample time be allowed to evaluate the option of a storm water utility rate increase as well as the issuance of a storm water bond. There are several factors that lead to that recommendation:

- the need to establish a project list for consideration of a bond using the already identified prioritization but also considering
    - the results of past studies (Rocky Branch Watershed Urban Study by AMEC dated June 2012, Rocky Branch Watershed Study by PB America's Inc. dated October 2007, Gregg Street Basin Master Plan by Woolpert dated January 2005, Penn Branch Bank Stabilization Summary Report by Brown and Caldwell dated June 2014, Penn Branch

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Rehabilitation and Restoration Project by Florence and Hutcheson dated 2012, Mapping and Analysis of the Shandon-Rosewood Watershed and Associated Storm Drainage Collection System Network by Cox and Dinkins dated May 2011, Drainage Pilot Study for Shandon Neighborhood by Fuss & O'Neill dated January 2012, and Drainage Study and Analysis Shandon/Rosewood Drainage Area by Cox and Dinkins dated October 2014);
    - the results of studies currently being conducted (Harlem Heights Drainage Study and Martin Luther King Study);
    - the result of the master plans for Gills Creek Watershed, Rocky Branch Watershed and Smith Branch Watershed; and
    - past CIP lists to determine if there are any large projects identified but not currently on the five year CIP list that would be pulled forward on the priority list if ample funding were made available.
- The challenges associated with moving this effort forward within a short window to meet budget hearings is difficult at best. Work associated with this effort will be more comprehensive if ample time is allotted to the evaluation of a rate increase and/or bond.
- The current staffing levels and workload demands are not conducive to an increased workload. Staff needs time to evaluate the internal demands associated with a heightened level of drainage projects to properly plan for such to ensure success of the effort.
- Staff is aggressively seeking funding from external agencies to address needs related to the flood which will address many of the current priority areas. Ample time should be allowed for the fruits of that effort to be recognized.

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Structure of Proposed Hospitality Tax Bond

CITY COUNCIL WORK SESSION
JANUARY 19, 2016

BUILD COLUMBIA
Run. Grow. Transform.

CITY of COLUMBIA, S.C.
JUSTITIA VIRTUTUM REGINA
We Are Columbia

Agenda

- State law – allowed uses of Hospitality Tax Revenues
- State/Federal Tax Law
- Bond Ordinance and Other Considerations
- Bond Issuance Timeline
- Anticipated Debt Service Schedule
- Capital Requests/Needs
- Next Steps

§6-1-730 Hospitality Tax Revenue Uses

- Purposes for which Hospitality Fees (and bonds payable/secured thereby) can be used:

(1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;

(2) tourism-related cultural, recreational, or historic facilities;

(3) beach access and re-nourishment;

(4) highways, roads, streets, and bridges providing access to tourist destinations;

(5) advertisements and promotions related to tourism development; or

(6) water and sewer infrastructure to serve tourism-related demand.

State Law/Bond Ordinance

- Specify projects (both City and non-City owned) to be financed and include findings to demonstrate permitted use
  1) Tourism-generating
  2) Provide economic benefits
  3) Demonstrate public purpose

- Authorize not exceeding amount of bonds for variety of projects

- Projects should be ready for construction when bonds are issued (e.g., other sources of financing have been secured)

Federal Tax Law

- Capital expenditures only, not for operations, reserves or pledged/used as collateral for obtaining other sources of funding

- Eligible for tax-exempt financing if funds are granted with no expectation of repayment; contingent re-payments are okay

- Projects should have economic life at least as long as weighted average maturity of bonds

Other Considerations

- Grantee assurances to City:
  1) City reliance for findings in bond ordinance
  2) Agreement to own/use projects for permitted purposes
  3) Contingent repayment if use/ownership changes
  4) Continues for entire term of Bonds

- Bond funds should be disbursed for non-City owned projects in same manner as annual appropriations

Bond Issuance Timeline

- Issuing of bonds to coincide with 1st debt service payment to occur in FY 16/17

Projected Debt Service

	Annual Debt Service		
Bond Amount	**10 year**	**20 year**	**30 Year**
$1M	$113,000	$67,000	$53,000
$5M	$565,000	$334,000	$264,000
$10M	$1,129,000	$668,000	$529,000

Current Hospitality Tax Bond Rating: Aa2/AA (Moody's/S&P)

Capital Requests – External Organizations

Organization	Project	Requested
Historic Columbia	Historic home renovations & rehabilitation	
	• Mann Simons	$181,450
	• Modjeska Simpkins	$111,800
	• Robert Mills	$39,050
	Construct Historic Gardens	$1,500,000
Edventure	Construction and acquisition for permanent exhibit	
	• Flying Higher Exhibit	$252,250
	• Outdoor Water Exhibit	$250,000
Columbia Museum of Art	Expansion of galleries, enlarged education spaces & new Main Street entrance, façade & lobby	$1,000,000
Trustus	Facility renovations, repairs and upgrades	$250,000
Workshop Theater	Construction of a new facility	$300,000
Nickelodeon	Construction of upper level (already funded in HT budget)	$500,000
Girl Scouts of America	Leadership Center Renovations	$1,000,000
	Total Capital Requests External Organizations	**$5,384,550**

Legal review needed to determine eligibility for use of Hospitality Tax.

Capital Needs – City Facilities

Facility	Project	Total Project	Allocated Funding	Project Shortfall
Finlay Park	Major Rehabilitation & new park features, amenities	$20,669,000		$20,669,000
Owens Park & Miracle Field	Construction of Miracle Field Renovations of the trail system, athletic fields, skate park and parking, add new restroom and picnic facilities *Allocated funding includes $250,000 from Ray Tanner Foundation for Miracle Field & $75,000 from Richland County for park storm drainage, FY 14/15 General CIP $475,000*	$1,150,000	*$800,000	$350,000
Southeast Park	Environmental Center, bathrooms	$1,092,000	$492,000	$600,000
	Total City Facilities (eligible for Hospitality Tax)	**$22,911,000**	**$1,602,000**	**$21,619,000**

Legal review needed to determine eligibility for use of Hospitality Tax.

Next Steps & Timeframe

- Administration of projects funded with bond proceeds.
- City Council Direction
  - Timeline
  - Review Committee to include Legal review of project eligibility
- Next Steps

Hospitality Tax Expenditure Guidelines

- In the event that the administrator of the hospitality tax funding program is uncertain as to whether or not a specific expense is eligible to be paid for by hospitality tax funds, the administrator shall obtain a written option as to the eligibility of that expense from the Office of the City Attorney.
- Determination of the eligibility of expenses must be made by examining each expense and its purpose; there should not be any "blanket" approvals of expenses by category or organization.
- The expense must be directly in support of one of the 6 purposes of hospitality tax funding under S.C. Code §6-1-730.

Below is a general list of expenses that may be eligible for hospitality tax funds, if they are used directly for

1. Tourism-related buildings, including but not limited to civic centers, coliseums, aquariums; and/or
2. Tourism-related cultural, recreational, and historic facilities; and/or
3. Beach access and re-nourishment; and/or
4. Highways, roads, streets, and bridges providing access to tourist destinations; and/or
5. Advertising and promotions related to the development of tourism; and/or
6. Water and sewer infrastructure to serve tourism-related demand.

Examples of generally eligible expenses:
Marketing and Promotions: printing and design expenses for advertising materials, mailings for advertising, marketing firm in lieu of in-house marketing staff

Security: security used for events is allowable

Entertainment: Artist performance fees only, speaker fees only

Generally ineligible expenses:
non-event related security
artist *per diems*
rentals (e.g., stages, tents, tables, chairs)
administrative and operating costs of the organization
rent, office equipment and supplies, utilities
food and beverage of any kind for any purpose
insurance, memberships, registrations, permits, donations
credit card receipts without explanation of expenses
maintenance and upkeep of property (except tourism-related building and facilities)
accounting or legal expenses
employee benefits

Possibly eligible (case-by-case evaluation):
Portion of salary of employees hired to perform eligible function (e.g., marketing manager)
Activities in other events already funded by the City

Note that this list is generally applicable but there may be exceptions to each, which is why each expense must be examined individually. For example, non-event related security may generally be ineligible, but may be eligible if the security is for a tourism-related cultural, recreational or historic facility.