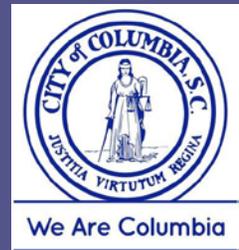


# CITY OF COLUMBIA FY 2016/2017 PROPOSED BUDGET

City Council Budget Work Session  
May 10, 2016



# DISCUSSION

- **General Fund**
  - Budget Adjustments/Additional Considerations
  
- **Water & Sewer**
  - No revisions to proposed budget.
  - Update on Cleanwater 2020 Program
  
- **Hospitality Tax**
  - Revised Budget
  
- **Accommodations Tax**
  - Revised Budget
  
- **Budget Schedule & Next Steps**

# FY 2016/2017 PROPOSED GENERAL FUND

## General Fund Alternate #1 Budget-Adjustments/Considerations

- **Annexation**
  - Contract or FTE
- **Façade Program**
  - 80/20 match; forgivable loan program that provides funding for exterior renovations to program participants in targeted areas.
    - FY 15/16 target program is 1600-2599 Two Notch Road (between Taylor and Covenant Road.)
    - 3 projects completed and 6 projects recently awarded
  - FY 16/17 - \$100,000 for continuation of Two Notch Road corridor Façade Improvement Program
- **Animal Services**
  - Phased in implementation at \$150,000 for year 1

# GENERAL FUND DISCUSSION

- Budget is in balance, but several needs are not addressed.
  - Funds for General Capital Projects
    - Busby Street Project
    - SCBA Replacements
    - Capital projects with partial funding
    - Funding for road rebuilds/resurfacing and sidewalk construction
  - Contingency funds or funding for unexpected matters, non emergency related.
  - Council requested funding additions/considerations
    - Senior Resources
    - North Columbia Marketing
    - Urban League
    - IT Assessment
    - Contractual Services
    - Sponsorships

# FY 2016/2017 PROPOSED WATER & SEWER FUND

**Budget Highlights** *(amounts reflect staffing and operating costs and are included in the proposed budget)*

- **Utilities & Engineering CleanWater 2020 Program Additions**
- **Enhancement of mapping activities to meet requirements of and overall management of the City's water/sewer assets \$150,000**
  - 2 Mapping Technician GIS
- **Customer Service Efforts \$700,000**
  - Improved time for utility cut repairs & Implementation of a RAT (Rapid Assessment Tool) Inspection Team
  - 9 Wastewater Collection System Operators
- **Enhancements to increase procurement capacity \$150,000**
  - 1 Assistant Contracts Administrator
  - 1 Assistant BID Coordinator
- **Enhancing Wastewater collection and maintenance activities \$150,000**
  - 1 Assistant Wastewater Engineer
- **Ensure regulatory compliance with FOG program (Fats, Oil and Grease) \$75,000**
  - Increased number of customers and increased demands for compliance activities
  - 1 Fats Oil & Grease (FOG) Inspector
- **Management of maintenance activities at the Metro Wastewater Treatment Plant \$75,000**
  - 1 Wastewater Scheduler
- **Finance -**
  - **Banking and treasurer duties \$125,000**
    - 1 Treasurer Position

# FY 2016/2017 HOSPITALITY TAX

- Hospitality Tax Audit is underway
- Budget Adjustments/Considerations
  - Line Item Agencies Requests

# FY 2016/2017 ACCOMMODATIONS TAX

- **Budget Adjustments/Revisions**
  - Addition of ONEColumbia from 5% General Purpose Allocation

# BUDGET SCHEDULE

- Last City Council Meeting before budget advertised May 17
- Date Public Hearing is advertised in newspaper May 23
- Public Hearing June 7
- First Reading June 7
- Second Reading/Final Adoption June 21

**GENERAL FUND SUMMARY**  
**PROPOSED FY 2016/2017**

	<b>BUDGET</b>	<b>DEPT RQST</b>	<b>Increase /</b>	<b>%</b>	<b>ALTERNATE</b>
	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>(Decrease)</b>	<b>Change</b>	<b>FY 16/17</b>
<b>REVENUE</b>					
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
<b>TOTAL REVENUE</b>	<b>117,086,953</b>	<b>124,275,368</b>	<b>7,188,415</b>	<b>6%</b>	<b>124,275,368</b>
<b>TRANSFERS IN</b>					
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
<b>TOTAL TRANSFERS IN</b>	<b>13,640,605</b>	<b>14,525,000</b>	<b>884,395</b>	<b>6%</b>	<b>14,525,000</b>
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>130,727,558</b>	<b>138,800,368</b>	<b>8,072,810</b>	<b>6.2%</b>	<b>138,800,368</b>
<b>DEPARTMENTS</b>					
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
<b>TOTAL DEPARTMENT</b>	<b>112,820,717</b>	<b>116,760,213</b>	<b>3,939,496</b>	<b>3%</b>	<b>116,703,922</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>					
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
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,842,178</b>	<b>2,738,498</b>	<b>(103,680)</b>	<b>-4%</b>	<b>2,794,789</b>
<b>TOTAL EXPENDITURES</b>	<b>115,662,895</b>	<b>119,498,711</b>	<b>3,835,816</b>	<b>3%</b>	<b>119,498,711</b>
<b>TRANSFERS OUT</b>					
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
<b>TOTAL TRANSFERS OUT</b>	<b>15,064,663</b>	<b>19,301,657</b>	<b>4,236,994</b>	<b>28%</b>	<b>19,301,657</b>
<b>TOTAL BUDGET</b>	<b>130,727,558</b>	<b>138,800,368</b>	<b>8,072,810</b>	<b>6.2%</b>	<b>138,800,368</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>-</b>		<b>0</b>

**WATER/SEWER OPERATING FUND SUMMARY**  
**PROPOSED FY 2016/2017**

	<b>BUDGET FY 15/16</b>	<b>PROPOSED FY 16/17</b>	Increase / (Decrease)	% Change	<b>PROP. W/4% RATE FY 16/17</b>	
<b><u>REVENUE</u></b>						
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	
<b>TOTAL OPERATING REVENUES</b>	<b>132,690,145</b>	<b>142,115,000</b>	<b>9,424,855</b>	<b>7.1%</b>	<b>147,367,000</b>	5,252,000
<b><u>NON-OPERATING REVENUE &amp; TRANSFERS IN</u></b>						
INTEREST	950,000	950,000	0	0.0%	950,000	
RENTS & USE OF PROPERTY	140,000	150,000	10,000	7.1%	150,000	
<b>TOTAL NON-OPERATING REVENUES</b>	<b>1,090,000</b>	<b>1,100,000</b>	<b>10,000</b>	<b>0.9%</b>	<b>1,100,000</b>	
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>133,780,145</b>	<b>143,215,000</b>	<b>9,434,855</b>	<b>7.1%</b>	<b>148,467,000</b>	5,252,000
<b><u>EXPENDITURES</u></b>						
<b><u>Operating Departments &amp; Non-Departmental</u></b>						
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	
<b>TOTAL OPERATING</b>	<b>79,076,868</b>	<b>81,427,867</b>	<b>2,350,999</b>	<b>3.0%</b>	<b>81,427,867</b>	
<b><u>Non-Operating Departments &amp; Non-Departmental</u></b>						
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	
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b>1,212,213</b>	<b>1,175,484</b>	<b>(36,729)</b>	<b>-3.0%</b>	<b>1,175,484</b>	
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	
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b>30,051,359</b>	<b>35,206,649</b>	<b>5,155,290</b>	<b>17.2%</b>	<b>35,158,649</b>	
<b><u>TRANSFERS OUT</u></b>						
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	
<b>TOTAL TRANSFERS</b>	<b>23,439,705</b>	<b>25,405,000</b>	<b>1,965,295</b>	<b>8.4%</b>	<b>30,705,000</b>	
<b>TOTAL BUDGET</b>	<b>133,780,145</b>	<b>143,215,000</b>	<b>9,434,855</b>	<b>7.1%</b>	<b>148,467,000</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>			<b>0</b>	

**HOSPITALITY TAX SUMMARY**  
**PROPOSED FY 2016/2017**

*Amd. 8/15/15,*  
*5/3/16*

	<b>AMENDED FY 15/16</b>	<b>PROPOSED FY 16/17</b>	Increase / (Decrease)	% Change
<b><u>REVENUES</u></b>				
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				
<b>TOTAL REVENUES</b>	<b>10,414,760</b>	<b>10,795,200</b>	<b>380,440</b>	<b>3.7%</b>
<b><u>TRANSFERS IN &amp; OTHER FINANCING</u></b>				
FM FUND BALANCE	839,688			
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>11,254,448</b>	<b>10,795,200</b>	<b>(459,248)</b>	<b>-4.1%</b>
<b><u>EXPENDITURES</u></b>				
<b>HOSPITALITY TAX COMMITTEE ALLOCATIONS</b>	<b>2,260,000</b>	<b>2,260,000</b>		
PRIOR YEAR CARRYFORWARDS	184,345			
<i>Reflects allocation by Council &amp; does not include Committee Allocations</i>				
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		
<b>LINE ITEM AGENCIES</b>	<b>2,471,257</b>	<b>2,471,257</b>	<b>-</b>	<b>0.0%</b>
<b><u>Council Allocations</u></b>				
<i>Reflects allocation by Council &amp; does not include Committee Allocations</i>				
Black Expo	42,500			
City Center Partnership	75,000	80,000		
Columbia Regional Sports Council	25,000	50,000		
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	25,000		
<b>COUNCIL ALLOCATIONS</b>	<b>689,500</b>	<b>379,500</b>	<b>(310,000)</b>	<b>-45.0%</b>
<b><u>TRANSFERS OUT</u></b>				
TO GEN. FUND	3,000,000	3,000,000		
TO DEBT SERVICE	2,595,546	2,600,643		
<b>TOTAL TRANSFERS OUT</b>	<b>5,595,546</b>	<b>5,600,643</b>	<b>5,097</b>	<b>0.1%</b>
<b>TOTAL BUDGET</b>	<b>11,200,648</b>	<b>10,711,400</b>	<b>(489,248)</b>	<b>-4.4%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>53,800</b>	<b>83,800</b>		

**ACCOMMODATIONS TAX**  
**PROPOSED FY 2016/2017**

	<b>APPROVED FY 15/16</b>	<b>PROPOSED FY 16/17</b>	Increase / (Decrease)	% Change
<b><u>REVENUES</u></b>				
ACCOMMODATIONS TAX	2,100,801	2,126,581		
<b>TOTAL REVENUES</b>	<b>2,100,801</b>	<b>2,126,581</b>	25,779	1.2%
<b><u>TRANSFERS IN</u></b>				
FROM FUND BALANCE		8,721		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>2,100,801</b>	<b>2,135,302</b>	34,500	1.6%
<b><u>EXPENDITURES</u></b>				
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%
<b>TOTAL EXPENSES</b>	<b>2,075,801</b>	<b>2,110,302</b>	34,501	1.7%
<b><u>TRANSFERS OUT</u></b>				
TO GENERAL FUND	25,000	25,000		
<b>TOTAL OTHER FUNDS</b>	<b>25,000</b>	<b>25,000</b>	-	0.0%
<b>TOTAL BUDGET</b>	<b>2,100,801</b>	<b>2,135,302</b>	34,501	1.6%
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>		