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STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM RICHLAND COUNTY
Court of Common Pleas for the Fifth Judicial Circuit
G. Thomas Cooper, Circuit Court Judge
J. Ernest Kinard, Jr., Circuit Court Judge

Docket No. 2011-CP-40-6705
Appellate Case No. 2014-000032

JOSEPH S. AZAR, FRANK J. CUMBERLAND, JR., AND MICHAEL A. LETTS, INDIVIDUALLY AND AS CLASS REPRESENTATIVES,

Appellants,

vs.

CITY OF COLUMBIA,

Respondent.

RECORD ON APPEAL
Volume Two

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Columbia?

A. No, sir.

Q. And why not?

A. We didn't think it was appropriate to do.

Q. And then there's a -- in the conclusion stage there is a conclusion that says it is recommended that the city complete an indirect cost of service study like this one every five to ten years. Does there seem to be some consideration as to whether or not that's been done or not? Do you know whether that's been done? We're in 2012 now. Has there been a new study?

A. No, sir, but there has been some discussion with the folks that just did the rate study as to whether or not we're going to do that.

Q. Are there any other buildings other than the Washington Square building which has been purchased with water and sewer utility enterprise funds?

A. Not to my knowledge. That's the only building I've acquired since I've been here.

Q. Okay. In this sentence at the bottom, as an enterprise fund that receives its operating funds -- revenues from ratepayers for water and

wastewater services received --

A. Where are you?

Q. I'm at the last full sentence of the last full paragraph in the conclusion. As an enterprise fund that receives its -- do you see where I'm talking about?

A. Uh-huh.

Q. -- its operating revenues from ratepayers for water and wastewater services received it is important that the operating budget be directly attributable to the supply, treatment and distribution of water and the collection, treatment and disposal of wastewater.

What things have been implemented by the City of Columbia to try to comply with the consultant's recommendation in that regard?

A. This is a draft. I don't think we responded to this one.

Q. Did you write -- did anybody from the city write a letter back to Black & Veatch to discuss the findings?

A. Not to my knowledge.

Q. Let's look at the April 2nd, if we could, and that would be Exhibit Number 2, I believe. Had you seen this Exhibit Number 2 prior

to today?

A. No, sir.

Q. Do you know this to be the final copy of the draft?

A. No, sir. No, sir, I don't.

Q. All right. Do you -- would you like to read any part of it before I ask you some questions about that?

A. Again, if you've got some specific areas, I'll be --

Q. Okay. The first thing I was going to ask you about is whether or not you think the methodology which is discussed on Page 2, do you have any -- do you take any issue with the methodology that they used in determining the final draft -- the final copy of this study?

A. Okay.

Q. Mr. Gantt, do you agree with the methodology that the consultants used in determining the indirect cost study?

A. It seems to be appropriate.

Q. If you would turn over to page -- the next page, which is 003.

A. Okay.

Q. And go down to the third full

paragraph. Based on our cost causal analysis of the utilities 2006 budget of $94.8 million in Exhibit 2A and 2B, approximately $7.5 million of directly funded costs should not be funded by the utility enterprise fund and are more appropriately funded by the general fund budget.

A. Are the Exhibits A and B attached?

Q. Yes, sir.

A. Okay.

Q. Can you tell me what services the consultant recommended not be funded by the utility enterprise fund based on Exhibits 2A and B?

A. Some portion of water administration.

Q. And what page are you on?

A. I'm on 12 of 16.

Q. You're on Page 12 of 16?

A. Yeah. Is that 2A? It's blacked out on top. It's hard for me to see.

Q. Yeah, I'm assuming that that's 2A because of the -- I can barely -- it says 2A at the top.

A. All right. That doesn't seem correct to me, but I'd have to have more detailed information on what exactly they looked at.

Q. And what other areas did they recommend

not be funded by the utility enterprise fund?

A. Some portion of finance, Office of Business Opportunity, fire hydrant fee maintenance or fire hydrant maintenance, which again I take exception to.

Q. Let me parse it out this way. The ones that you don't take exception to, business opportunity, I think you've already indicated that you think that's something that the money ought to be rightfully taken out of the enterprise fund; is that right?

A. No, sir. I don't think that.

Q. What do you think?

A. I think there is some portion of that, I don't know what -- how much, but some of that should certainly be out of the water and fewer fund.

Q. And you would agree that the rest of it is not benefitting the water and sewer customers?

A. Again, the scope of that office has changed since 2007.

Q. And then fire hydrant maintenance, that obviously has to do with fire and not with water and sewer; is that right?

A. No. It's the water utility's

responsibility to make sure that we have operating fire hydrants on our water system throughout our service area. That's not a fire service. That's a utility service.

Q. I mean, what if somebody is outside the -- who is paying the rate is outside the City of Columbia and doesn't have any hydrant service? Do they pay for that?

A. They have hydrant service.

Q. Okay. There's a note, total finance. Are we talking about the entire finance department or do you know?

A. Looks like they're talking about some portion of the -- apparently before it was 83 percent -- it was five million four. I don't -- my total finance department doesn't cost five million four, so I think that's -- that number includes more than finance.

Q. Then it says homeland security. I'm assuming homeland security -- what does that have to do with the water and sewer enterprise fund?

A. At that time homeland security housed our community safety officers and we used those community safety officers for security at both our wastewater plant and both of our water plants. So

that was an acceptable expenditure.

Q. All right. The entire amount? Are we talking about just a portion? Obviously the homeland security must have been used in other areas of the city.

A. At that juncture I couldn't tell you if that's the entire homeland security budget or whether that was just a portion for that.

Q. Then let's look at the next section, utilities and engineering.

A. All of those are accepted as presented.

Q. Okay. Then let's look at construction management.

A. Yes.

Q. All right. And then the next page is Exhibit 2B.

A. Okay.

Q. Commerce and development. What is that exactly?

A. I would think that's probably our economic development function, our economic development office.

Q. In looking at the Exhibit 2A and 2B, the consultant is not complaining about everything in the budget of $94.8 million, he's only

complaining about seven and a half million dollars; is that right?

A. Right. That's what -- I think that's what the number reflected, yes.

Q. All right. And are there -- are there things on Exhibits 2A and 2B that you would agree with the consultant that do not involve the water and sewer enterprise fund.

A. Would you ask the question again?

Q. He's saying seven and a half million dollars of the 94 point whatever million dollar enterprise fund should not be taken out of the enterprise fund. Are there things on the list that we can agree shouldn't be funded by that based on --

A. I'd have to have a little more detailed information before I could answer that.

Q. If you'd go back to the page we were on. That's Page 3 of the report.

A. Okay.

Q. The next full paragraph down indicates that apparently $3.2 million was being taken out of the enterprise fund, but they -- the consultant indicates that there was actually another $930,000 that in his opinion should not have been taken out.

Do you agree or disagree?

A. The estimated cost of services?

Q. Yes, sir.

A. Is that the paragraph?

Q. Yes, sir. When compared to the budgeted indirect transfer level of $3.2 million, our analysis supports a reduction in this transfer of $930,000.

A. Without seeing it specifically I couldn't answer.

Q. All right. We've already gone over -- it looks like there's not very many changes from the draft report to this report. We talked about the buildings in the next full paragraph on Page 3; is that right?

A. It seems to be similar to what's in the draft report.

Q. Tell me what action the city took to implement the consultant's recommendations that $7.5 million of directly funded costs should not be funded by the utility enterprise fund?

A. I don't -- I don't recollect that any were, but Ms. Caughman may be able to give you more specific information.

Q. So it's your testimony that you don't

think that the consultant's recommendations in regard to the seven and a half million dollars were accepted by the city council?

A. If they were I don't recall that.

Q. Do you know why they were not accepted?

A. No, sir.

Q. Were letters written to the consultant to dispute his findings by any member of the city staff?

A. I have no knowledge of that.

Q. Okay. Would you have done -- would you have been involved in that or would that have been Ms. Caughman?

A. It would have probably been Mr. Austin, who was the city manager at the time.

MS. TAYLOR: Gene, can I just say one thing? I've got on my Exhibit 3, the March 19th, an unrelated document. Is it something that we -- should those be pulled out to make sure that everybody has got the same?

MR. CONNELL: That's the next document I was going to show him, but I don't think it's attached to this. Let's look at Exhibit Number --

THE WITNESS: This one? Two or three?

MR. CONNELL: Yeah, that's the EPA

letter.

MS. TAYLOR: Can we just pull that out so --

MR. CONNELL: Let's make a new exhibit. How about that?

MS. TAYLOR: So you still want to include the letter from the EPA as part of Exhibit 2?

MR. CONNELL: I'm going to make it an exhibit.

MS. TAYLOR: So I can just pull this out?

MR. CONNELL: Yeah, you can. Let's mark this as Exhibit Number 4, please, sir. Yes, sir.

(PLF. EXH. 4, Letter dated May 18, 2010 from the United States Environmental Protection Agency to Robert D. Coble, was marked for identification.)

BY MR. CONNELL:

Q. Mr. Gantt, have you had a chance to -- have you seen the letter written to the city -- written to the mayor, I believe, from the acting EPA chief in 2010 that's Exhibit 4?

A. I probably have, but I don't recall it.

If you would give me a second.

Q. Okay.

A. Okay.

Q. Have you had a chance to look at Exhibit Number 4, I believe it is?

A. Exhibit 5.

Q. I'm sorry. Is that five, the one you've got there?

A. This letter, yes, I've read it.

Q. What is that, sir?

A. It's just a notification to the City of Columbia that we are in violation of some EPA requirement, primarily the sanitary sewer spills that I previously referred to.

Q. And I think you had already discussed that some actions were being taken to resolve that with the EPA as far as some remedial actions and that kind of thing; is that right?

A. We are continuing to negotiate with the EPA on the final resolution of the consent, but prior to this letter being received we were already taking a very proactive move toward eliminating some of those issues that they brought to our attention.

Q. Okay. Do you know the total number of

water and sewer customers for the City of Columbia?

A. I can give you an approximation.

Q. Okay.

A. We have somebody here. It's about 130,000 water customers and about 70,000 sewer customers.

Q. Do you know the number of customers inside the city limits?

A. No, sir.

Q. Do you know the number of customers outside the city limits?

A. No, sir. It's about 45 in city for water and about 55 outside.

Q. Fifty-five percent outside and 45 percent inside?

A. Yeah. That's for water. I don't know the percentages on sewer.

Q. Okay. And in 2012 there was a ten percent water and sewer rate increase; is that right?

A. No, sir.

Q. There was not? Okay. Was there any rate increase in 2012?

A. 7.6 percent. The newspaper got it wrong.

Q. What was the justification for the 7.6 percent increase in rates?

A. To continue with the water and sewer improvements to our system, the $100 million bond that we will issue this year and the next four subsequent years. Of that, 20 million will be cash from the city's utility and 80 million will be borrowed.

Q. Is there any plan to increase the $4.5 million indirect transfer to a higher number at this point?

A. That's -- I can't answer that.

Q. You don't know anything about that, if it is --

A. I don't know whether we will or we won't.

Q. All right. Now, was there a water or sewer increase in July 2011?

A. The Black & Veatch report from 2007 indicated we should have a five percent increase every year for those five years. We did not have a five percent increase every year. There was one of those years we did not have an increase at all, and I think there was another year where we had maybe a two and a half percent. I can't remember in fiscal

year '10 and '11 whether there was a five percent increase or not.

Q. You don't remember whether there was a water and sewer increase in 2011?

A. I don't recall.

Q. Was there ever a decrease in the indirect transfers from the water and sewer - - - enterprise fund to the city? The four and a half million, did you ever decrease that?

A. There was a couple of years where that was decreased. I believe Ms. Caughman, again, could give specifics on that.

Q. All right. But that hasn't been in the last three years it's been increased?

A. I don't believe so.

Q. What can you tell me about work on the sewer lines running along the river from 2010 to 2012?

A. We replace a large amount of those.

Q. All right. At what cost?

A. They were budgeted for $18 million. It came in at 9.8 million.

Q. Okay. And what is it -- what is your understanding from the engineering department as to the current condition of the water and sewer system

in the City of Columbia?

A. It's in pretty good condition.

Q. Do you know the underlying reason there's been excessive sanitary sewer overflows from the City of Columbia sewer system in the past five years?

A. Yes, sir.

Q. Okay. What is that?

A. Customers. Eighty-two percent of our sanitary sewer spills are caused by customers putting grease in the sewer system.

Q. Like cooking grease?

A. Primarily from restaurants and apartment complexes. We initiated a FOG program about five years ago, Fats, Oils and Greases. I have a team of folks that visit restaurants and apartment complexes and hospitals and schools on a daily basis and write citations for those folks that are not adequately taking care of their grease traps and we have reduced our sanitary sewer -- the grease problems by about 80 percent.

Q. Do you know a water and sewer employee named Charles Williams?

A. No, sir. Charles Williams?

Q. Yes, sir.

A. No, sir, I do not.

Q. I think there was some issue about whether you could speak to this. Do you know the total fees collected from the water and sewer customers from 2008 to 2012?

A. No, sir.

MR. CONNELL: All right. And that'll be something that --

MS. TAYLOR: We can produce that to you once the financial --

THE WITNESS: They're not through yet. We're closing out the year. They'll have that for you as soon as we close out our fiscal year.

BY MR. CONNELL:

Q. How about prior to -- from 2008 through -- not closing the fiscal year, but in the last fiscal years? Do you know what the total fees are?

A. No, sir, I don't.

MS. TAYLOR: Gene, we've produced to you a spreadsheet that shows that.

MR. CONNELL: I've got that. Let me go talk to him and I --

MS. TAYLOR: And I'm going to have some questions for him after you finish.

(Off-the-record conference.)

BY MR. CONNELL:

Q. What other repairs do you think the system currently needs?

A. We have -- we're rebuilding -- we have 67 sewer pump stations in our system, some small, some medium, some large. About five years ago we had an outside firm come in and analyze those and we -- it was a good, bad and ugly. About a third of them were in good shape, a third of them were in bad shape, and a third of them needed major work. That's what we've been doing. We'll continue to do our sewer pump stations. And I have had to add a lot of additional equipment, especially on the Broad River because of the prison system. They put sheets, towels, bowling balls, silverware, you name it. I had to put a $2 million grinder in front of the pump station so I could keep it in operation. The Department of Corrections doesn't have any money to fix their problem so we had to fix it downstream from them.

We'll continue -- we have about another two-and-a-half-year $60 million upgrade of our sewer plant that will make it much more efficient and much more -- we can control our flow much

better. I think most of my major collection system is back in tiptop shape. And just, whether you -- I don't know if you care or not, but back in the '70s when they put in the major collection systems for sewer apparently they purchased whatever the cheapest material was. So they used regular stormwater concrete pipe, not-lined, no reinforcement. It outlived its useful life. That's the reason for the major repairs along the river. That's our major collection point.

From the water perspective, which is not having anything to do with that, we've had a cleaning and lining program for all of our water lines starting on Main Street and we've finished all of the City of Columbia and will be moving out into our other service areas this upcoming year.

We spend between 6 and $11 million a year just on cleaning and lining of our duct lining of our water lines, which extends their life another 30 years. Plus it's a better water quality and pressure situation.

So a lot of what we'll be doing over the next five years will be monitoring devices so that we have a better idea of where we have a potential for a backup in our sewer system. That

requires a lot of GIS work in all of the five basins where our sewer system runs. So that will be part of that.

But we're ahead of -- we're way ahead of the curve on what we indicated to the DHEC that we were going to go do over the next five or six year period. So I feel that we're very -- we're ahead of the game right now on our sewer operation.

Q. Was there a period of time when repairs were not done on the system?

A. There was a period of time where the water side probably got more attention than the sewer side primarily because our canal water plant is a hundred plus years old and there was a major need to get that taken care of. But there's been annual regular maintenance on our sewer system, but not to degree that it's been the last five years.

Q. So what period of time do you think that the sewer system was neglected?

A. I wouldn't say it was neglected. I would say it was not as high a priority as water probably for about an eight or nine year period.

Q. What years are we talking about?

A. Prior to 2007, whatever that goes back, '98 -- '98 to 2000. In 2006 and '7 it became our

priority and the expenses -- you know, we spent twice as much on our sewer side as we have the water side in the last three years. Of course, sewer costs a lot more than water too, so ...

MR. CONNELL: Sure. Can you think of anything else for me?

MR. LEE: No.

MR. CONNELL: Thank you, sir.

EXAMINATION

BY MS. TAYLOR:

Q. I've just got a few questions. Mr. Gantt, you were questioned about the city's amendments to its water and sewer rate structure for this past fiscal year as well as previous fiscal years. Can you tell me a little more about the benefits associated with those rate increases?

A. Well, it allows us to continue our capital improvement program and expands -- I think part of what may be missing, we're also expanding our program -- our water and sewer system as well as making those improvements. A major expansion of the sewer system happened in the late '70s, early '80s, so a lot of the maintenance that we've done over the last five years is just the fact that the lifespan of that particular collection system or

pump station are gone. I mean, they have been used up and have to be replaced. Regardless of the EPA or DHEC or anything else that would have had to have been done. Our ability to provide water to our northeast is another major advancement that we've done with the rate increases, being able to run a 42-inch line from the Lake Murray plant out the northeast. We will continue to do that over the next three years and eventually have the canal plant water plant connected to the Lake Murray plant. We'll have a loop around the entire city which means we should have an inexhaustible amount of water for the residents of the City of Columbia and Richland County for the next hundred years, which should make us a very good place for folks to move their business to from an economic development perspective. Water is becoming a very important economic development tool all over the country. So we think it's very beneficial.

The consultant -- the new consultant recommended a 16 percent increase for this year. We went back and revisited his numbers, as you have to do with consultants, both Black & Veatch and the people we've used, and we were able to get that down to 7.6 percent. And that -- it will be

somewhere south of seven percent for the next four years if -- if the economy stays as it is. If the housing market comes back where we're selling sewer taps and new customers, that number can come down to the point we may not even have to have a rate increase on one of those years. But that's the worst case scenario.

So I think it's a benefit. Our rates are still extremely low compared to what's happening in South Carolina, and we continue to have that. We've reduced our sanitary sewer spills substantially. Our sewer plant will operate much more efficiently.

And at the end of the day with this expense we presently spend $2.2 million hauling the sludge that comes out of our sewer plant to the landfill. In three years I will eliminate that cost to the city and actually produce a product that is sellable. So instead of having an expenditure on the final product out of our wastewater plant we'll have something I can sell. So we'll have a revenue stream instead of a cost there.

Q. All right. Is there any sort of impact, positive or negative, to the city's or the

utility's bonding capacity when you initiate these rate increases?

A. No. Matter of fact, they like for us to have rate increases. If you talk to Moody's or Standard & Poor's, they would highly recommend that you have an incremental increase every year. They think that the bondholders like to see an incremental increase every year. And they review our financials in depth every year to see where we spend our money and we have a double A rating on our water and sewer, double A1, and should be a triple A soon.

Q. Is that attributable to the city's water and sewer rate increases?

A. Yeah, to some degree, and the number of customers, and the fact that we have a -- that we keep a fairly substantial fund balance in our water and sewer. Since whenever we had the great -- the last great depression the rating agencies have become very interested in making sure you have a fund balance in all of your funds, some fallback, at least one year's operations, which we have in our water and sewer fund.

Q. Do you have communication with the rating agencies in your capacity as city manager?

A. On a regular -- on a regular basis. They visit -- they visit us at least once a year, if not twice, and I try to go to New York at least every other year to sit down with our Moody's and Standard & Poor's just to go through what we're doing, how we're doing it, where we are, make sure there are not any questions they need answered.

It's very important for us to keep a double A rating because interest rates are significantly less with a double A or better.

Q. Is it your understanding that through your meetings with the rating agencies that they have any sort of interest in keeping a certain amount of water and sewer revenues above a hundred percent, for example, to keep a --

A. Yes, ma'am.

Q. -- surplus fund?

A. Yeah. They like for us to have a surplus. They also like for our revenues to exceed our expenditures. They like a ratio of somewhere between 125 to 150. Our ratio right now will be two times. For the next five years our ratio will be twice as much revenue as our expense.

Q. And do the city's recent rate increases accomplish that goal?

A. Yes. That was one of the -- that was one of the portions of the formula that we ran to see what the increases had to be to maintain that two times coverage.

Q. Do your rating agencies inquire and express interest about the condition of the city's water and sewer utility?

A. No, not really. They are -- you know, they like to see the projects that we're doing. We like to keep them apprised of the projects that we're doing, but that's -- as long as we keep two times coverage. Now, we have to make them aware that we are having discussions with the EPA because that could at the end of the road possibly have some financial implications to the city, but not -- they're not interested in, you know, how long I've had a pump station operating on Broad River. They don't go to that degree.

Q. Have they expressed any sort of concern or dissatisfaction regarding the condition of the wastewater or water --

A. No. They have been very happy with the fact that we have a -- we have a five-year capital improvement program with a financial plan to go with that. They're also very happy we've done

another five-year plan so that we know what our needs are going to be, that we forecast out of five years on what we're going to do and what we're going to need to do that.

Q. Did the city utility department within the past year or two receive any sort of statewide awards for improvement of its wastewater system?

A. Yes. We actually received the Number One Wastewater Treatment Facility Award for the state of South Carolina this year.

Q. Tell me about that.

A. It's the American Water Works or some association. They had their meeting in Myrtle Beach and we were awarded some kind of pinnacle award for having the best operating sewer system in South Carolina for this past year. And we did make a copy of it and send it to the EPA.

Q. I'm going turn your attention back to Plaintiff's Exhibit 2, which I believe you've got a copy of. It's an April 2, 2007 Black & Veatch indirect cost of service study from 2007, Bates Number City-0000001.

A. Uh-huh.

Q. I was listening to your testimony earlier, the questions being posed, and I just want

to make sure that if there was any confusion about the nature of transfers that we make sure there's not any, I guess. So does this indirect cost of service study apply or address what the city calls a direct transfer into its general fund from the water and sewer utility?

A. The four and a half million is a direct transfer from water and sewer. These other costs that are incurred I don't believe are transfers. They're actually -- they're just paid out of the water and sewer fund.

Q. But can you tell, looking at this report, whether or not -- look at the very first page, last sentence. It states: In addition to the indirect transfer of 3.2 million and the direct cost of 15 million, the utility transfers an additional 4.5 million to the city's general fund as directed by the resolution. Analysis of this transfer was not included in the scope of the study. Did I read this correctly?

A. Yes, you did. This was apparently something that was asked for after the rate study was done.

Q. So your terminology, you're using the word direct transfer to mean the four and a half

million dollar --

A. Yes.

Q. -- transfer from the water and sewer utility into the general fund?

A. Yes. It actually shows up as a line item revenue on the general fund budget.

Q. Now, this study is referring to what they describe as indirect transfers. Is that what you would typically call the expenditures that are referred to in the study?

A. No. I would call them indirect costs.

Q. Okay.

A. Now, you'll probably get a slightly different answer from my budget director and maybe a slightly different answer from my finance director because we all talk about it in a little different terms, but it's all the same.

Q. Is that because of CPA language as opposed to city manager language as opposed to engineer language?

A. I'm a generalist and I just go -- but they all have -- they have specific definitions for budgetary reasons, and our budget director will have a slightly different take on it from our finance director. It's all the same thing, but

they just refer to it in a different manner.

Q. Okay. So if you turn back to Exhibit 2A that's got the black bar that's hard to read at the top.

A. Uh-huh.

Q. Sorry about that.

A. Okay.

Q. Am I correct in my understanding that the costs that are listed here that this study describes as indirect transfers are city services that are charged to the utility for a percentage that a particular department may spend their time and resources to the utility?

A. Yes.

Q. Is that a good way of putting it?

A. Yes. Yes. That's a very good way of putting it.

Q. Okay. So, for example, financial collections, under the second page of this 2B, it states the utility pays 100 percent of collecting water and sewer fees; is that correct?

A. Yes.

Q. Same for water administration?

A. Yes. Now, we have about 35 folks that do water customer service which is related to

collections. I'm assuming that's what that 429 number is.

Q. Okay.

A. Which is appropriate to be charged to water and sewer. They're collecting water and sewer fees.

Q. Right. Can you tell me what the purpose and the function of the Office of Business Opportunities is or are?

A. Yes. It is an office that assists small female minority businesses -- assists them in getting involved and being part of our -- the folks that bid on and do utility work for the City of Columbia, laying pipe, water and sewer work, that kind of things. It's a program where we are trying to build a capacity in those smaller businesses so that ten years from now we'll have -- instead of having three folks that can lay pipe for the City of Columbia we may have ten. So it's to try to build more businesses that are able to do the type of work that we need done in the water and sewer business. We think it's a good investment.

Q. In your experience, has the increased competition thus lowered the prices that the city is paying for construction of water and sewers?

A. We have several very good success stories with our mentor/protege program where we take a large construction company that normally does work for the city, they will have a protege that may be a female or minority or small business, they work in a partnership, and over time we've seen the proteges be able to take on more and more of that work and actually bid some smaller projects on their own without a mentor.

Q. We mentioned fire before. Can you explain the relationship between the fire hydrant maintenance and the water and sewer utility, the relationship between the two?

A. We have -- we have folks that are assigned to the fire department that are paid by water and sewer. Their job is to go out and to test all of the meters that we have in the system and then determine where we have a defective hydrant and then repair that hydrant and get it back in operation. So -- and that has to do with our -- you know, our water system.

We try to have a water -- a fire hydrant every thousand feet on most -- on all of our distribution lines. So there's thousands of fire hydrants and those guys work to do that five

days a week, checking meters, flowing meters, repairing hydrants -- excuse me, not meters -- hydrants so that we know that we have -- when our fire department goes out that we've got adequate water supply.

Q. Can you fight a fire without water?

A. For a very short period of time. We have tankers, but they run out of water pretty quickly. That's a very strong benefit to folks in the city as well as outside the city because their ISO rating for insurance goes down dramatically when we have fire hydrants every thousand feet and we have the minimum flow that's necessary.

Q. And what is an ISO rating?

A. That is an insurance rate. An insurance group comes in and they rate primarily your ability to provide whatever quantity of water is necessary to fight a fire and fire hydrants. It has very little to do with the fire department. But if you have -- the lower ISO ratings the lower your homeowners' insurance is.

Q. If you move down to public works, street repair. Can you explain to me --

A. Yes.

Q. If you look at this -- well, let me

preface that by saying street repair, according to this 2007 study, looks like anywhere from 89 to 95 percent of street repair division of the public works department is funded through water or sewer?

A. Right.

Q. Can you explain the relationship between the utility and street repair under public works?

A. Yes. If we have a water or sewer problem, a break, a water break, a sewer problem, a break, 99 percent of the time that break is in a street. The sewer department will go out and dig up the road. They will make the repair, they'll put crush and run or whatever they put back in it, and then the street division comes back and normally fills the hole with flowable fill and does the asphalt work. It doesn't make sense to have duplication of that kind of specialized work in two departments, so we allow the street division who does that every day to. And about approximately 95 percent of the work they do is directly related to utility cuts in the city.

Q. And the next category under utilities and engineering, the administration and the water customer service, are both of those categories

within the Department of Utilities?

A. Yes.

Q. So their job is directly relating to administering the water and sewer?

A. 100 percent, yes. And that helps me with finance under collections where they have the number up here. That's -- the water customer service folks actually work out the billing for the folks, but they pay that -- they pay it at the collections station, which is a different ...

Q. So if you look at the remaining categories, on Page 14 you've got water maintenance and distribution. Is that a part of the utilities department?

A. Yes.

Q. The wastewater maintenance, is that part of the utilities --

A. Yes. That's the guy that goes out when you've got a backup and gets your sewer flowing again, gets it out of your house, and water maintenance is where they do a lot of the repairs that we do inhouse.

Q. The Columbia canal wastewater treatment plants?

A. Yes.

Q. That's one hundred percent funded by utilities?

A. One hundred percent, yes.

Q. Lake Murray -- do you have a plant on Lake Murray?

A. Yes, we do.

Q. Is that water or sewer?

A. Water.

Q. And that's one hundred percent funded by the water and sewer revenue?

A. Yes, ma'am.

Q. The metro wastewater, where is that located?

A. That's on I-77 on the Congaree. It's with the big blue tank out there with the smiley face on it.

Q. Is that entirely funded by water and sewer revenues?

A. Yes, it is.

Q. And if we move on we have engineering categories. Is engineering a separate department in the city or is it part of the utilities department?

A. It is a separate department.

Q. What does the engineering department

do?

A. Design water and sewer utility approved water and sewer plans for subdivisions, anything to do with water and sewer.

Q. Okay. And it appears, based on the data shown on Page 14 of this 2000 study, that all of the engineering services listed here are entirely funded by the water and sewer revenues?

A. Yes, ma'am.

Q. Construction management on Page 15, is that -- what division or department or agency is that part of?

A. It's in engineering and utilities. Those are the folks that actually go out and supervise the construction of private contractors to make sure we're getting what we pay for, checking pay requests on a monthly basis, making sure the -- whatever they're installing is what was specified. They're basically our eyes and ears for making sure the contractor is doing what the contractor is contracted to do.

Q. According to this analysis, it appears that construction management is partially funded through the utility revenues. It looks like 30 percent of the construction management is funded

from the water and sewers utility. Can you explain or do you know any rationale for partly funding that through water and sewer?

A. Yes. A portion of what they do is directly related to water and sewer. The other portion -- for instance, we're building a new recreation and administration building at Earlewood Park. Somebody from construction management would have oversight, construction management responsibilities for constructing that building. So that would not necessarily be a water and sewer project.

Q. The construction management agency division, do they also oversee water and sewer construction projects?

A. Absolutely. And this would be -- that number would vary from year to year. Actually, from month to month, depending on what projects are ongoing. With $25 million worth of capital improvement over the last three and a half years, they have spent the vast majority of their time on water and sewer projects.

Q. All right. If you move down there's a category called general services.

A. Uh-huh.

Q. And below that it states: Support services, public buildings. Do I read that correctly?

A. Yes.

Q. And below that personal services, operating expenses, service expenses and capital expenses.

A. Yes.

Q. Can you explain general services here?

A. It takes care of our buildings, all the public buildings that we have in the city. You know, new roofs, new air conditioning, sewer problems, water problems, painting, upfit, any of those on public buildings.

Q. So is it your understanding that this spreadsheet or chart is allocating a certain portion of the city's general services to the water and sewer utility revenues?

A. Yes.

Q. Does the water and sewer utility department have its own buildings and structures?

A. No. No. Well, they have their own building and structures. They do not have anybody within engineering or utilities who actually does my function.

Q. Right. So my point is that -- I'm asking you: Does the city's general services also provide service to the utility building construction?

A. Yes. Yes. Yes.

Q. Do you know off the top of your head how many buildings and structures are used or owned by the department or the city's utility?

A. No. No, I don't. Not right offhand.

Q. You have a water and sewer plant on Bluff Road, correct?

A. Well, a wastewater plant off of Bluff Road that is undergoing some major construction renovations. We have a canal water plant on Laurel Street that has multiple buildings. Then we have a large facility at Lake Murray that they take care of as well.

Q. As well as any buildings in which the administration takes place?

A. Right. That would be Washington Square.

Q. Can you tell me -- explain the GIS management. Under information technology in this report in 2007 it does indicate that approximately 50 percent of GIS management was funded through

water and sewer revenues.

A. Yes. I think back in 2007 -- and, again, this is one that would vary from year to year, but in 2007 we were GISing every fire hydrant that we have in the system, every manhole in the system, every valve for our water system would have been GISed so we have a layer, so we knew where things were. Also all of our collection piping for the sewer system and our water lines.

Q. Is it important for the city to know where its pipes and lines and manholes are?

A. Absolutely. If you don't -- if you don't know where they are -- if you have a water break, for instance, and you're not -- you don't know specifically where the valves are that control that sector you could have flooding, you could do a lot of additional private property damage if you can't shut the water off in a timely fashion. And if you have a sewer backup you need to know where the manhole is so you can get both above and below that blockage and figure out what you've got to do to fix it. So it's very important that we know that.

Q. The next category down is public information. It looks like there is -- in 2007

there was $43,600 taken entirely from --

A. Yes.

Q. I'm sorry. I was about to say from the utility, but it is not taken from the utility. Am I reading that right? It was taken from some other source, not utility?

A. We used to fund public information out of water and sewer. I don't know if we still do it or not. We used to fund them. They did several publications for National Water Week and some other PR things that we do through our water and sewer for public information purposes. That's what that -- that funding was specifically for those publications that they put together for us, as well as we put out fliers on a regular places about the FOG program, the Fats, Oils and Grease, and those things in our water bills and they create those and have those printed so that they can be inserted into the water bills.

MS. TAYLOR: I think this may help you. And I apologize in advance. I thought I brought copies of this. If you'd like to make copies, this may answer the question about the public relations.

MR. LYDON: Can we get a couple copies?

MR. LEE: Yes.

(Off-the-record conference.)

(DFT. EXH. 1, Water Money chart, was marked for identification.)

BY MS. TAYLOR:

Q. I'm handing you what's been marked as Defendant's Exhibit 1. This is a chart that was contained within Plaintiff's Motion, I believe, For Injunctive Relief. So this may help answer the question about public information. If you look back on Plaintiff's Exhibit Number 2 under public information the total expense is 43,600 and that does correspond to the amount that's in the column fiscal year 2006/2007. Do you see where I'm at?

A. Uh-huh.

Q. Do you recall what that money, that 43,600 was intended to be used for?

A. I think it was for publications for National Water Week. There are several things that we do to promote our safe drinking water during the course of the year where we actually print.

Q. Is that what I get in my water bill?

A. You get that, but there's also a brochure that's put out during National Water Week that gives safety tips and a lot of other pertinent information. And I believe this past time it

had -- we'd done some additional fliers for the Fats, Oils and Grease program and what we're doing and how that's helping the environment and promoting the fact that you can take your used cooking oil out to public works now and recycle it and we use it back in our utility trucks for biodiesel.

Q. Okay. I'm just going to turn to this exhibit, not as verification of any of these dollar amounts, but simply as a reference to talk about any of these categories that are listed. We've already talked about Office of Business Opportunities and their purpose and function.

A. Right.

Q. The next item here is an abbreviation, but I believe it stands for economic development department?

A. Yes.

Q. Can you explain to me the purpose and function of the city's economic development department?

A. To promote economic development in the city and region and to work with the -- we actually work with the Central Carolina Alliance, which is another economic development firm, and the economic

development office in Richland County and Lexington County to promote economic development in and around the region. Primarily those places where we provide water and sewer.

Q. Does the city provide as any sort of incentive for companies to locate within its city limits any sort of reduced water rate?

A. No. No. Our bond covenants restrict what we can do. Whatever the posted rate is is the posted rate. You have to -- you have to pay for the water tap, you have to pay for the sewer tap and the impact fee and there's no reduction in rate. Although our rate system is a little peculiar in that the more water you use the less it cost per cubic whatever our measurement device is; whereas, in a lot of other places in the country the more you use the more it costs. That's due to the fact that we have two water plants and have a lot of water. So the more you use the less it costs per cubic foot.

Q. Is it fair to say that the economic development department's overriding goal is to bring new businesses within the city limits so that they can and do indeed become water and sewer customers?

A. Absolutely. Absolutely.

Q. Can you tell me -- I think there's several development corporations. Can you describe in more detail the names of the development corporations?

A. Yeah. I think the oldest one and the one that's been the most successful is the Columbia Development Corporation which was instrumental in developing the Vista.

Q. Tell me what you mean by instrumental in developing the Vista.

A. They are an arm of the city that has the ability to loan money to acquire property, to assist with development that the city can't legally do and they over the last five years have been the driving force on turning a warehouse district with a picture of Gervais Street being on the front of National Geographic Magazine as being the ugliest street in America to the Vista, which is a success story. They have generated a lot of capital improvement there, a lot of restaurants, a lot of bars, a lot of venues that use substantially more water than they did prior to that development.

We have an Eau Clair Development Corporation that does both commercial and

residential out in the north Columbia area. They developed the North Main Plaza and some other things out there. And then we have TN Development, and what is -- there are two together.

Q. What is TN?

A. That's Two Notch Road and CHDC, Columbia Housing Development Corporation. Those two corporations focus primarily on residential, low mod residential development and do a lot of in field development in the city, all over the city, putting more residences in the city.

Q. Is that important to economic development?

A. We think so. We think the appearance of neighborhoods and affordable housing is certainly a major driver when people look to relocate a business or to enlarge their business in the Columbia area.

Q. Do you mean if you're XYZ corporation and you're looking to relocate within a city that you want to make sure that your employees have housing that they can afford to purchase?

A. Safe, affordable housing, yes.

Q. Any other development corporations that we have not talked about?

A. We have a CEZ, Inc., which an outcrop of the old empowerment zone, which was a HUD funded program that ran about eight years that does commercial development in the downtown quarter primarily for startup kind of companies. And they have just gotten started so they really have not -- and I'm not even sure they are funded at all for any of this presently. I think they do their own thing.

Q. The City Center Partnership.

A. Yes.

Q. Can you describe what that is?

A. That's the downtown business improvement district. That is a -- we pay a fee to them in lieu of taxes, to anybody that has property in that area that runs from Gervais Street to Elmwood Avenue and it runs from Assembly over to Sumter Street, I believe is the district, and that is used for primarily trying to encourage and enhance redevelopment or new development of Main Street. They've been fairly successful. We've gotten the Meridian building and the new building. We're at Number 1 Main. That's just gone up two -- two holder properties that have been built on Main Street primarily because of the bid of the downtown

improvement district, both of which are fairly significant water and sewers users, and they have been also been very involved with Mass General coming to Main Street and some other development that's happening.

So unlike a lot of municipalities around the country similar in size to the City of Columbia, you do see some activity on Main Street and there is a movement for businesses to move back to Main Street and I think in the next several months there will be a couple other fairly large announcements about that.

Q. The last category on this sheet community promotion, indicates that for the past three years there has been no money from water and sewer.

A. That's correct. We have done away with our community promotions.

Q. Using any money from water and sewer?

A. We don't fund it -- well, there will probably be a very small amount, maybe $200,000, from the general fund this year for community promotions, but we have pretty much done away with that. That was a grant program for those entities that did not meet the qualifications for a

combination tax or hospitality tax.

Q. And that was funded through your general fund?

A. General fund and -- yes, but we've stopped that completely.

Q. The last question I have is just an attempt, and you may state this better than I, Mr. Gantt, and give some context as far as the city's efforts to -- construction activities related to maintenance and improvement of its water and sewer system. You had stated earlier that water and sewer infrastructure is expensive to develop. Do you recall that question?

A. Yes. Basically if it's any other construction other than water and sewer when you go to water and sewer you usually add three zeroes behind whatever the cost is. It's extremely expensive.

Q. And how in general does the city decide as part of its capital improvement plan what items should be included on any particular year to be constructed?

A. We do a five-year CIP, a five-year CIP program that has water projects, sewer projects and expansion projects. Then we look at our

priorities on -- water and sewer maintenance is our number one expenditures, and then where we need to expand our water and/or our sewer system to better serve a customer.

A good example of that is about 12 or 13 years ago the Town of Chapin, all of their wells became contaminated. They had no water supply. The City of Columbia ran a single feed eight-inch line up Highway 76 to Chapin so that those folks would have water. The problem is that it's not a loop system so anytime that waterline breaks they don't have any water in Chapin. So we're presently going up old Broad River Road and bringing a second line into Chapin so that we can feed from two directions so they won't be disrupted if that happens. That's a good example of an expansion program that will generate probably a significant customer base. School District Five is in the process of building three schools along old Broad River Road and the Mungo Company has bought three large parcels of property where residential development will occur as soon as the economy turns. So it makes good sense for us to have that secondary line.

Q. What about your identification of sewer

projects?

A. Same way. We are limited -- our sewer -- providing sewer is controlled by Central Midlands Regional Planning Council. There's a plan called the 208 Plan that segments Lexington County and Richland County into areas and there are only certain areas within the unincorporated areas of Richland County that I can provide sewer.

Q. What about repair to your existing system? How is that included within your capital improvement plan?

A. We have a work order system that we track every project or problem that we have. If we have recurring problems in a particular area -- a good example is where Beltline goes from Devine Street around to Rosewood right at Midlands Tech. We've had four or five significant waterline breaks in that area for some unknown reason over the last 18 months. So that became a priority capital project for this year, is to replace that line from Rosewood all the way to Devine Street.

Q. And that would be comparable to sewer projects?

A. Yes, same way. We see where we have issues. We've had some issues at the zoo. Over

the last couple years we've gone back in and done some major repairs and improvements in the stanchions to the line at the sewer at the zoo. And also above the zoo up Candi Lane we've had similar occurrences there that we had from Elmwood Cemetery down to Blossom Street. So we've got another major rehab project going there.

I know way more about water and sewer than I probably need to know, but I have an interest in what they do.

Q. Right. So when the city puts together this capital improvement plan are they typically for the next five years?

A. Yes.

Q. And then for year one you've got a list of projects, year two, and so on?

A. Yeah. And you never complete year one in total because there's always something that comes up during the course of the year that has to be substituted in based on something that may have happened. So something that's a low priority in year one may be bumped to year two and then something moved back to year one.

Q. Would weather delays be a reason for year one to be actually not completed until year

three or four?

A. There is a multitude of reasons why sometimes you don't finish in 12 -- we can fairly comfortably do about $90 million worth of capital improvement in water and sewer annually.

Q. Explain that.

A. Well, just the manpower. You only have so much manpower that you can -- you can only oversight about that much work every year. With this next bond issue we will be bringing in a team of folks strictly for sewer that will help us manage and monitor projects so that we can expand from 90 million to about $120 million a year of capital improvement projects, and when the wastewater treatment plant is complete in about two and a half, three years that's going to free up a lot of staff to go start doing their more on collection and pump stations and those kinds of things.

Q. I see. In your -- to your knowledge, is the city's wastewater treatment utility one of the largest in the state?

A. It is the largest.

Q. Do you know that in terms of -- what's the measurement? Is it customers or linear feet

or --

A. Customers, number of feet that we have in the system. The fact that we're 65 million gallons a day we're permitted for that amount at the wastewater plant. With the expansions we're doing we will move, I think, to an 85 million gallons per year or per day treatment facility. With our customer base and with the size of the plant, I think we have the largest sewer provider in South Carolina.

Q. In terms of the sanitary sewer overflows that the plaintiff's counsel had mentioned, does the city -- well, let me back up.

I believe there is a policy that DHEC has in terms of requiring utilities to report to DHEC --

A. Self-report.

Q. Self-report. Do you know what the policy for DHEC requires in terms of the amount of overflow in order to be reported?

A. I don't know. We err on the side of caution there. If we think two gallons came out of a clean out along the street we report it. We report every single sanitary sewer spill that we have. That way nobody has to make a decision out

on the street. If the sewer comes out of a pipe, gets on the ground, it's reported to DHEC. And I think if you talk to the folks at DHEC you will find that they think we're very responsive to that in every occurrence.

Q. Okay. In terms of this large sewer system that the city is operating and maintaining, would you consider it to be one of the oldest systems in South Carolina?

A. Probably not. Probably not. I was trying to get some history. I think up until 1977 sewer just ran in the Congaree River. I don't know if we did any treatment at all. Of course, we have taken over a lot of privately owned systems, all of the St. Andrews area with the exception of a little bit that Alpine Utilities provided, all of the Mungo development. At one time they provided their own sewer system. We have taken over all of those -- all of those systems, and I think we have taken a couple systems out in the northeast, but -- you know, St. Andrews. You know, the system downtown is older than the northeast. The northeast is a relatively new system. St. Andrews is kind of between the two, but I would think overall our system is probably not the oldest sewer

system.

And we have -- there is a difference -- there are some municipalities who have a combined sewer system which means their stormwater and sewer goes into the same pipe. We have a segregated system which is a much better system. Our stormwater is handled differently than our sewer which makes our treatment facility -- we actually have a treating sewer, not a mixture of stormwater and sewer. So that's the reason we're able to keep our gallons per day treatment at the level that it is.

Q. One last question. You may not be able to answer this. In terms of the need for repair or maintenance of your sewer system, are the -- when you find, for example, some sinkhole in the street or some sanitary sewer overflow, is there a way to predict with any degree of certainty when these may arise or why they do occur?

A. From a water perspective I can tell you that in the fall of the year when we get to point that we're going to maybe be right at a freezing time I can expect waterline breaks. In the spring when it goes from being real cool to being hot I can expect a number of break increases.

From a sewer perspective, because it's not a pressurized system there's really no way to determine when that might happen. That's the reason we have a whole division of folks that do nothing but Bush Hog and maintain and actually walk all the easements where all of sewer collection lines are so that we visually inspect those on an annual basis and anyplace that we see needing repair. And we can TV those from manhole to manhole. We have actually a camera that goes down in the sewer system pipe and can evaluate the integrity from the inside.

What happens in a sewer pipe, unlike a waterline, is that you normally have flow that fills anywhere from 25 to 50 percent of the pipe and that pipe will last a hundred years, but the acid that is formed from the sewer eats away at the concrete above that's not covered by the water, the liquid. So all of your failures in a sewer line are going to be the top half, not the bottom half; whereas, in a waterline or ductile line what happens with a minor amount of expansion or contraction based upon the weather, if there's a slight pressure because it's not been laid exactly right you'll get a crack in a ductile line pipe.

And most of those are -- they just happen naturally. A very small majority of our breaks are caused by another contractor digging they where haven't done the PUPS where they come out and actually show where underground lines are.

So it's -- I can look in the fall -- when there's real cold weather and when it's transitioning back to warm I can expect an increase in waterline breaks. And the only way you find sewer line breaks is if you walk it, you walk the easements and you put the camera in the manhole and you check those and just look for possibilities. Another possibility is you may realize the top of that pipe has been decayed away to the point that you replace it.

Q. Do tree roots cause sewer line damage?

A. Yes. In some places where you can have infiltration of lines we've done -- we use several systems now where tree roots cannot get into the sewer, but, yes, in older areas -- Devine Street. There's a certain segment of Devine Street that invariably we have to treat for roots on an annual basis to make sure we keep the roots of out of that area. And then out around the zoo we have a lot of problems too. That's the reason we're replacing

that. And we have a new system that's -- I can't remember the name. It has several commercial names, but they actually blow this plastic bladder into the sewer system and then they heat it up, and when they do it expands and adheres to the outside of the inside of the pipe and then you've got a brand new pipe and with that you've got another 25 years that prohibits any root growth at all.

Q. Do you know, even if it's just an estimate, what percentage of sewer damage or repairs are caused by tree root intrusion?

A. Normally tree roots in conjunction with a grease problem is where we'll have our significant overflows. Grease is our number one culprit that -- you know, grease blockages and spills are up here and tree roots are down here, but when you combine the two you really have an issue. I actually dug a hundred pound -- I didn't, but they brought it to me, a hundred pound chunk of grease that we took out of a sewer line about a year ago and put it -- encased it in something and brought it to council and put it on the table.

Q. That sounds attractive.

A. Well, they need to realize -- I mean, you think about grease you think about, you know,

somebody pouring a little Crisco down there, but this, I mean, it was 60-inch pipe and it was two-thirds full of grease because there was a root there that stopped it. It adhered to that and then it just built up. But that is a major, major problem. And our FOG team has done a significant -- they probably issue 50 citations a month to school districts, to hospitals, to restaurants, to apartments complexes, anybody -- any concentrated user where they prepare food. Unless they take care of their grease traps on a regular basis they're going to probably get a ticket.

Q. And you said FOG, F-O-G?

A. Yeah. Fats, Oils and Greases.

Q. Any other cause for these sewer overflows other than the grease and the tree roots?

A. The bowling ball and the silverware and the linen from the Department of Corrections on Broad River Road.

Q. And how much does what -- to what spacial -- I mean, to what area does that -- how much does that impact our system? Is it just Broad River Road or is it --

A. Primarily. You know, there is a

multitude of buildings on that big campus on Broad River Road. They have, I guess, 10 or 12 different facilities that all feed to a main line. They're supposed to have a grid over that line to catch all the big material. It gets clogged up so they just open it instead of cleaning it and then it gets in our line and goes to where the little par three driving range is on I-20 and then gets in.

A couple years ago they showed -- they pulled a propeller out of my pump station and it looked like a -- you know, it was about this big around and it was full of cloth and all kind of different material that came out of it. It even had a Department of Corrections logo on the shirt that was stuck to it.

Q. So how many SSOs do you have in that area?

A. That one was pretty -- was a big offender. We have since put a $2 million grinder in between the Department of Corrections and that pump station. So I grind everything that comes through that line up until little --

Q. Kind of like a disposal in a regular --

A. Yeah, little, tiny pieces so that by time it gets to my pump station -- a sewer pump

station is much like a Ditch Witch. It's only as good as it's ever going to be the first day you buy it. By nature, it digresses every day because of what goes through there. Whereas, with a water pump station, you know, you've got clean water being pumped into a tank so you don't have that. With a sewer pump station you've got everything and its brother coming through there, so it degrades. There's a lot of high maintenance on sewer pump stations and they are the place where you can have significant sewer overflows.

Q. Do you have other areas in the city that have that same problem from institutional buildings?

A. Not as bad. Devine Street, the Five Points area, we do get a lot of grease from those -- all the restaurants. Anywhere you have a concentration of restaurants you'll get a buildup of grease, but just all the other foreign material. The Department of Corrections has been my number one nemesis for the last five years. And they can't fix it, they don't have any money, so we just have to do what we have to do to protect our equipment.

We also have a new system. We've

installed a SCADA system that is an electronic alarm system on every one that we have that goes to our wastewater plant. So if we have a motor that overheats or a motor that's kicked out for whatever reason, if the sewage in the wet well gets up to a certain level we get a report. So we should be able to have staff there to respond to that prior to an overflow.

So we've added a lot of different techniques and preventative things over the last three and a half years, I think, that have reduced our sanitary sewer spills significantly and we are hopeful that when we finalize the agreement with the EPA that they're going to take that into consideration.

MS. TAYLOR: Thank you. I have no further questions.

EXAMINATION

BY MR. CONNELL:

Q. Just a couple in follow-up. The $4.5 million direct transfer from the utility enterprise fund to the City of Columbia, that's not included in the consultant's recommendation that there's an additional seven and a half million dollars that the enterprise fund should be paying

for; is that right?

A. Ask me that question again.

MS. TAYLOR: Could you point out the exhibit?

BY MR. CONNELL:

Q. Sure. If you look at your April 1st Black & Veatch --

A. April 2nd?

Q. Yes, sir. I'm sorry. April 2nd. If you look at the last page of that --

A. Of the written part?

Q. Yes. Well, no. Exhibit 2B. I think it's the very last page of the exhibit.

A. 2B? Is that --

Q. Yes, sir. It's the last full page in the --

A. Okay. So 13 of 16?

Q. Sixteen.

A. I don't have a 16.

MR. LYDON: You may have it at the top.

BY MR. CONNELL:

Q. There you go.

MS. TAYLOR: We're on page 15?

MR. CONNELL: Sixteen.

BY MR. CONNELL:

Q. On the far right-hand corner they've got $7.5 million. Do you see that on the right side?

A. At the bottom?

Q. Yes, sir.

A. Uh-huh.

Q. That appears to be the number that the consultant has indicated should not be paid for out of the enterprise utility fund. Not that you agree with it, but that's the number; is that right?

A. That appears to be the number, yes, sir.

Q. All right. In the first line item at the top there's a direct transfer of four and a half million dollars. Do you see that?

A. Uh-huh.

Q. Does it go all the way across to the line item so it is included in the seven and a half million dollars or is it not?

A. It is not.

Q. So really we're talking about $12 million not including the -- or including the four and a half million in that that's directly transferred to the city's general fund; is that

right?

A. If you add 7.5 and 4.5 you come up with around 12 million, yes.

Q. Yes, sir. And on Page 1 of the report there is an indication at the bottom: Analysis of the four and a half million dollar transfer is not the scope of this study and no opinion has been made in that regard; is that right?

A. That's what that says, yes, sir.

Q. I think you've already said that the four and a half million dollars is used by the city for other purposes, police, fire?

A. Basic services for the city of Columbia and it's residents, yes, sir.

Q. All right. And the economic development department, it's true it's not its primary purpose to develop water and sewer customers for the city; isn't that right?

A. Its primary purpose is to promote and encourage economic development in the city and the region where the city provides water and sewer.

Q. And you said in the region. Are you talking about Richland and Lexington Counties?

A. Yes, sir. I provide that service too. So, I mean, that helps our water and sewer system

whether it's in the city or not.

Q. That's not the primary purpose, though, of the economic development department; is that right?

A. In my opinion, yes, it is.

Q. So the primary purpose is to get new water and sewer customers?

A. Through economic development.

MR. CONNELL: Thank you, sir.

(The deposition was concluded at 12:15 p.m.)

SIGNATURE OF DEPONENT

DEPONENT: STEVEN A. GANTT
DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. City of Columbia

(Please return both Signature of Deponent pages)

I, the undersigned, STEVEN A. GANTT, do hereby certify that I have read the foregoing deposition and find it to be a true and accurate transcription of my testimony, with the following corrections, if any:

PAGE	LINE	CHANGE	REASON

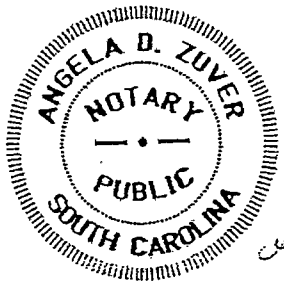
SIGNATURE OF DEPONENT (CONTINUED)

DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. City of Columbia

PAGE	LINE	CHANGE	REASON

STEVEN A. GANTT Date

I, Angela D. Zuver, Notary Public for the State of South Carolina at Large, do hereby certify that the deponent was advised of his or her right to read and sign said deposition both verbally and in writing. If the deponent fails to execute and return foregoing Signature of Deponent pages within the thirty (30) days allowed pursuant to the Rules of Civil Procedure, the original transcript may be filed with the court.



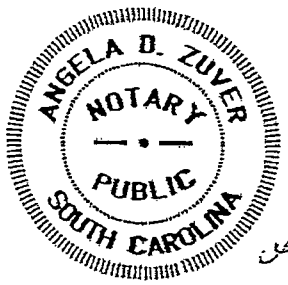
Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

CERTIFICATE OF REPORTER

I, Angela D. Zuver, Court Reporter and Notary Public for the State of South Carolina at Large, do hereby certify that the foregoing transcript is a true, accurate, and complete record.

I further certify that I am neither related to nor counsel for any party to the cause pending or interested in the events thereof.

Witness my hand, I have hereunto affixed my official seal this 17th day of August, 2012 at Lexington, Lexington County, South Carolina.



Angela D Zuver

Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

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REQUESTED INFORMATION INDEX

(No Information Requested)

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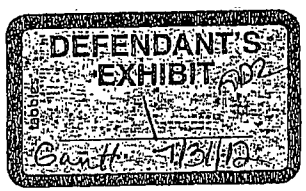
ROA-0567

WATER MONEY

In the past 11 years, the city of Columbia has transferred $78.6 million from its water and sewer fund to other uses.

DEPARTMENT	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	TOTAL
Office of Business Opportunities	0	0	0	0	274,844	226,934	288,135	297,210	272,209	270,762	276,144	1,905,238
Econ Devo Department	1,415,133	1,508,613	422,302	421,605	441,747	795,828	801,842	812,013	819,290	825,784	808,219	9,072,376
Public Relations	54,070	54,100	83,600	83,600	83,600	83,600	83,600	43,600	48,600	48,600	47,142	714,112
Development Corps.	0	0	212,000	326,407	326,407	600,000	1,350,000	863,442	978,732	1,053,522	1,154,478	6,864,988
Eco Devo Contingency	0	0	740,000	700,700	698,200	698,200	698,200	657,000	657,000	657,000	610,000	6,116,300
City Center Partnership	0	0	60,000	60,000	60,000	60,000	70,000	70,000	70,000	70,000	0	520,000
Community Promotions	410,000	410,000	610,000	625,000	725,000	725,000	270,000	125,000	0	0	0	3,900,000
Subtotal Economic Development	1,879,203	1,972,713	2,127,902	2,217,312	2,609,798	3,188,562	3,561,777	2,868,265	2,845,831	2,925,668	2,895,983	29,093,014
Transfers to the General Fund	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	49,500,000
Total	6,379,203	6,472,713	6,627,902	6,717,312	7,109,798	7,688,562	8,061,777	7,368,265	7,345,831	7,425,668	7,395,983	78,593,014

SOURCE: CITY OF COLUMBIA



RESOLUTION

Adoption of Policy on Water and Sewer Fund Transfers to General Fund

WHEREAS, the waterworks and sewer system (the "System") of the City of Columbia (the "City") serve approximately 90,000 customers throughout the metropolitan area of the City; and

WHEREAS, the City has made a substantial capital investment in the System since its inception; and

WHEREAS, the System has in recent years produced annual revenues in excess of the sum of the expenses of operating and maintaining the System and debt service on the debt payable from System revenues (the "Net Revenues"); and

WHEREAS, the Net Revenues have been attributable to many factors, including, but not limited to, the City:

(a) maintaining the rates and charges for services provided by the System at levels sufficient to allow the City to meet the financial covenants of its Bond Ordinances and to provide sufficient debt service coverage to allow the City to meet the capital needs of the System, and providing a rate of return to the City on the capital it has invested in the System;

(b) operating and maintaining the System in an efficient and businesslike manner; and

(c) providing for a record of debt service coverage sufficient to achieve and maintain a credit rating of AA on the System's debt, thus minimizing the System's cost of borrowing; and

WHEREAS, the City has no policy governing the amount of Net Revenues, if any, to be transferred in each fiscal year

PLAINTIFF'S EXHIBIT 1 Gault 1-7-12

from its water and sewer fund (the "Water and Sewer Fund"), and prudent financial practice dictates that a policy be adopted so that Net Revenues transfers in future years impair neither the City's ability to operate and maintain the System and to borrow moneys to finance capital improvements to the System nor the creditworthiness of the City's General Obligation Bonds (which could result if the transfers to the General Fund were inordinately large compared to other General Fund revenues); NOW, THEREFORE,

BE IT RESOLVED by the Mayor and Council this 27th day of October, 1993, that the following general policy is adopted:

1. No transfer of Net Revenues from the Water and Sewer Fund to the General Fund shall be made if such transfer would impair the ability of the City to (a) operate and maintain the System in a sound and businesslike manner, (b) satisfy the covenants under the Bond Ordinances under which the System debt is issued and to make payment of any required debt service, (c) maintain all financial and capital reserves at their required levels or (d) maintain the capacity to fund capital improvements to the System without unduly relying on bonded indebtedness (e.g. using debt to finance more than approximately 50% of capital requirements);

2. The City shall not transfer Net Revenues from the Water and Sewer Fund to the General Fund in amounts which would make necessary increases to the rates and charges of the System that would make such rates and charges uncompetitive compared to the rates and charges of surrounding water and sewer providers or those providers of water and sewer services in the State's other major metropolitan areas;

3. The City shall not make transfers of Net Revenues from the Water and Sewer Fund to the General Fund if such transfers shall constitute a disproportionately large portion of General Fund revenues thereby lessening the creditworthiness of the City's General Obligation Bonds;

4. In no event shall the City transfer Net Revenues from the Water and Sewer Fund to the General Fund in any fiscal year an amount greater than the lesser of (a) 50% of the net earnings of the system for such fiscal year (defined as gross System revenues less System operating and maintenance expenses before depreciation and interest) or (b) one-twelfth (1/12) of the City's total General Fund expenditures in such fiscal year.

Requested by:

_____

Approved by:

_____
City Manager

Approved as to form:

_____
City Attorney

Introduced 10-27-93

Final Reading 10-27-93

MAYOR

ATTEST:

_____
City Clerk

R-93-60

RESOLUTION

Adoption of Policy on Water and Sewer Fund Transfers to General Fund

WHEREAS, the waterworks and sewer system (the "System") of the City of Columbia (the "City") serve approximately 90,000 customers throughout the metropolitan area of the City; and

WHEREAS, the City has made a substantial capital investment in the System since its inception; and

WHEREAS, the System has in recent years produced annual revenues in excess of the sum of the expenses of operating and maintaining the System and debt service on the debt payable from System revenues (the "Net Revenues"); and

WHEREAS, the Net Revenues have been attributable to many factors, including, but not limited to, the City:

(a) maintaining the rates and charges for services provided by the System at levels sufficient to allow the City to meet the financial covenants of its Bond Ordinances and to provide sufficient debt service coverage to allow the City to meet the capital needs of the System, and providing a rate of return to the City on the capital it has invested in the System;

(b) operating and maintaining the System in an efficient and businesslike manner; and

(c) providing for a record of debt service coverage sufficient to achieve and maintain a credit rating of AA on the System's debt, thus minimizing the System's cost of borrowing; and

WHEREAS, the City has no policy governing the amount of Net Revenues, if any, to be transferred in each fiscal year

from its water and sewer fund (the "Water and Sewer Fund"), and prudent financial practice dictates that a policy be adopted so that Net Revenues transfers in future years impair neither the City's ability to operate and maintain the System and to borrow moneys to finance capital improvements to the System nor the creditworthiness of the City's General Obligation Bonds (which could result if the transfers to the General Fund were inordinately large compared to other General Fund revenues); NOW, THEREFORE,

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Requested by:

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 10-27-93

Final Reading 10-27-93

R-93-60

ROA-0575

CITY-0007754

BLACK & VEATCH
building a world of difference™

ENERGY WATER INFORMATION GOVERNMENT

April 2, 2007

Mr. Charles P. Austin, Sr.
City Manager
City of Columbia
PO Box 147
Columbia, SC 29177

Re: 2007 Indirect Cost of Service Study

Dear Mr. Austin:

Black & Veatch is pleased to submit to you the results of the 2007 Direct and Indirect Cost of Service Study (the "Study"). This letter provides the background, methodology, findings, and recommendations regarding the 2007 Study. Attached to this letter are summary tables indicating the results of our analysis of the 2006 budget for both the general fund (indirect budget) and the Utility (direct budget). We wish to thank the City departments that assisted with the conduct of this study and graciously provided their time, data, and perspective on cost drivers and benefit provided to the Utility.

Background

The City of Columbia, SC (the "City") operates a water and wastewater system (the "Utility") serving customers within City limits and outside the City in outlying areas, providing water service to 114,000 customers and wastewater service to 59,000 customers. The Utility's operating budget is a self sustaining Enterprise Fund, separate from the City's General Fund, where the Utility primarily recovers its operating and capital expenses through user rates.

The City provides various administrative and support services to the Utility, such as accounting, human resources, and legal. The employees and functions involved in providing these administrative are funded by the City's General Fund. In return the Utility pays the City for these services through a transfer to the General Fund of indirect costs totaling $3.2 million for 2006/07. This transfer covers functions provided by organizations such as the city manager's office and council's office.

In addition to the indirect costs transferred, direct costs have been budgeted by the Utility based on historical precedent and City budgeting practices. These direct costs include the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater, as well as support services and other City functions. Other City departments that directly provide service to the Utility include customer service, GIS management, and construction management, among others. Budgets for the City departments that currently reside within the Utility Enterprise Fund budget totaled approximately $15 million in 2006.

Black & Veatch was hired by the Utility to review the reasonableness of the budgeted direct and indirect costs budgeted for other City departments that were included in the Utility's 2006 Enterprise Fund budget, the services provided by these non-Utility departments, and the estimated costs. Black & Veatch also looked for services that the Utility may have been receiving from the General Fund but were not explicitly included in the current budget transfer mechanisms.

In addition to the indirect transfer of $3.2 million, and the direct cost of $15 million, the Utility transfers an additional $4.5 million to the City's General Fund as directed by resolution. Analysis of this transfer was not included in the scope of this study, and therefore no opinion has been made in its regard.



City of Columbia, South Carolina
Mr. Austin, Sr.

April 2, 2007

Methodology

The first step in the study was to review the Fiscal Year 2006 General Fund budget and the Utility budget to identify and understand the departments within each budget. Black & Veatch then met with staff from both the Utility and City to discuss General Fund department functions and roles, and the degree to which a given department may provide service to the Utility. As a result of these discussions, Black & Veatch was able to determine that certain General Fund departments provide services primarily to the benefit of the entire City of Columbia community, but no services specifically attributable to the Utility operations and were properly excluded from the Utility's 2006 budget. Such departments included solid waste, parks and recreation, police, and municipal court. The departments were excluded from further analysis under this study. For the remaining General Fund departments, key managers and employees were interviewed to understand their major functions, activities, and responsibilities in order to determine whether or not a causal relationship could be established between these department's activities and the Utility operations. If a causal link was identified, workload and cost drivers were discussed as a first step in determining a method for calculating the estimated cost of service provided.

A similar process was followed with respect to City departments currently funded directly by the Utility budget. After reviewing the Utility budget, and following the initial discussions with the Utility and City budget staff, interviews were conducted with key City department managers and leadership to develop a deeper understanding of operations of these City departments. The purpose of these interviews was to identify areas where services provided by the City department were likely to provide benefit to organizations beyond the Utility itself. These interviews followed the same general approach as those conducted to better understand the indirect allocation described above. Specifically, we met with department managers and leadership to determine a given department's primary function, activities, and responsibilities. We collaborated with department managers in the development of causal links, workload and cost drivers, as a first step in determining a method for quantifying the benefit received by the Utility.

After this set of initial interviews and data gathering, activity-based costing principles were applied to establish unit costs for various services provided by departments. Some of the cost drivers used to allocate department budgets between the Utility and general fund budget included the number of employees, number of workstations, square footage occupied, or number of purchase orders. The cost drivers varied depending on the nature of the service provided. For example, under accounting function (1401), payroll staff expense was allocated to the Utility based on the number of City employees, under the assumption that payroll costs are generally the same for any given City employee and therefore the best driver of costs is most directly related to the number of employees for whom payroll transactions are processed.

This approach works well for departments that provide a transaction-based service, such as payroll. However, some departments and cost centers that are not transaction-based, and did not have a clear cost-causative method for allocating expenses. In such instances it is necessary and reasonable to gather subject matter expert (SME) estimates that represent the amount of time spent or resources dedicated to providing services to City departments and functions. These estimates were primarily gathered during the initial interview process. In some instances, follow up interviews were required to develop a deeper understanding of a department's functions and costs, and validating the approach.

For example, the City council and the City managers office does not have a transaction-based set of responsibilities. However, based on interviews with City staff it was determined a significant amount of time and resources within those departments are focused on two primary activities, which included budget development, review, and approval, and Council agenda items. After costs were attributed to these primary functions, the costs were assigned to the Utility based on its proportionate share of total budget dollars or agenda items reviewed.

Findings & Recommendations
Through the conduct of the study and associated interviews with department managers, some of the key findings noted include:

- Services funded by the Utility provide benefit to both the general fund and the Utility, such as GIS.
- Departments provide services that benefit the Utility; but were being 100% funded by the general fund, such as
  - Overtime for Homeland Security personnel
  - Fire hydrant maintenance vehicles and materials
- Department budgets that were 100% funded directly by the Utility provided no direct, causal benefit to the Utility, such as Economic Development.
- Utility-funds have purchased 5 buildings that are used by both Utility and Municipal departments, yet no rent or return is being assessed for use of the buildings by non-Utility personnel.

In addition to the key findings noted above, we have two primary recommendations for further actions by the City and Utility:

- The City should continue its pursuit of performance-based budgeting, as it provided a strong basis for further refinement in cost attribution to the Utility.
- As part of our study, a model is being created to enable repeated applications of the study framework. The model inputs should be updated annually as part of the budget cycle to provide current linkage between costs and drivers.

Based on our cost causal analysis, of the Utility's 2006 budget of $94.8 million in Exhibit 2a and 2b, approximately $7.5 million of directly funded costs should not be funded by the Utility Enterprise Fund and are more appropriately funded through the general fund budget. This includes $3.6 million for non-departmental, capital improvements, and component units (development corporations). Our analysis is not intended to suggest the activities and functions provided by these departments is not of value to the City; rather, our analysis indicates no direct cost causation or benefit could be attributed to the Utility for these services, and therefore no cost causal based justification for direct funding from the Utility was supported for purposes of this study.

The estimated cost of services and associated benefit to the Utility provided through the indirect transfer totals $2.27 million as shown in Exhibit 1a and 1b. These costs are primarily associated with legal support, human resources, legislative offices, and accounting. When compared to the budgeted indirect transfer level of $3.2 million, our analysis supports a reduction in this transfer of $930,000. It should be noted, based on the manner in which the Utility budget is presented, this amount is included in the $7.5 million noted above in Exhibit 2a and 2b.

This study assumes that the budget for each department is commensurate with the level of service provided to support the operating functions of the City government and Utility. This study did not include a performance or efficiency assessment of the City and Utility departments.

Finally, during the conduct of the study it was determined that some buildings that were purchased with Utility funds were being used and occupied by departments other than the Utility itself. Because these assets were purchased with Utility funds, it is reasonable to expect a return on investment that could be recouped through rent or other such charges applied to the City departments that currently use the space. This amount was not quantified during the conduct of the study and warrants further study regarding the remaining value of the assets on the Utility books and ways in which a return on those assets may be achieved.

City of Columbia, South Carolina
Mr. Austin, Sr.

April 2, 2007

Conclusion

As the City grows and evolves, it is reasonable to expect roles and activities of each department to change, and levels of service to the Utility to shift. It is therefore recommended that the City complete an indirect cost of service study like this one every five to ten years. As an enterprise fund that receives its operating revenues from rate payers for water and wastewater services received, it is important that the operating budget be directly attributable to the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater.

Thank you for your time and support during this study and providing us with the materials needed. We appreciate the opportunity to work with you and your staff.

Very truly yours,

BLACK & VEATCH

Thomas R. Peterson

Thomas Peterson
Vice President

CC:
Mr. John Dooley
Mr. Steve Gantt
Ms. Missy Caughman
Ms. Lisa Rolan
Mr. Craig Rittling - B&V
John Kersten - B&V

Exhibit 1a
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Summary

Dept/Div	Prel Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		General Government					
		Legislative	432,632	20%	80%	84,476	348,156
		City Manager	627,972	20%	80%	122,619	505,353
		Legislative Affairs	275,273	20%	80%	53,750	221,523
		Administrative Services	408,075	19%	81%	77,107	330,968
		Operations	253,771	80%	20%	203,017	50,754
		Commerce & Development	235,842	37%	63%	87,166	148,676
		Public Services	124,908	4%	96%	4,681	120,227
		Office of Business Opportunities	477,735	33%	67%	155,748	321,987
		Citizens Support Services	286,953	20%	80%	56,031	230,922
		Human Resources	622,284	21%	79%	133,217	489,067
		Training & Development	155,023	29%	71%	45,150	109,873
		Public Information	398,036	0%	100%	-	398,036
		Legal	1,374,116	17%	83%	229,019	1,145,097
1100		Total General Government	5,672,620	22%	78%	1,251,982	4,420,638
		Total Non-Departmental	8,114,380	2%	98%	134,195	5,980,185
1400		Total Municipal Court	2,092,715	0%	100%	-	2,092,715
1600		Finance					
		Accounting	558,808	19%	81%	107,098	451,710
		Finance Administration	263,569	30%	70%	79,071	184,498
		Business License	645,398	0%	100%	-	645,398
1600		Total Finance	1,467,775	13%	87%	186,169	1,281,606
1700		Total Planning	643,290	6%	94%	35,993	607,297
1900		Total Development Services	2,918,401	0%	100%	-	2,918,401
2000		Total Police Department	24,322,257	0%	100%	-	24,322,257
		Homeland Security					
		Public Safety Officers	1,211,599	1%	99%	7,790	1,203,809
		Emergency Operations	245,220	0%	100%	-	245,220
		Total Homeland Security	1,456,819	1%	99%	7,790	1,449,029
2100		Total 911/311 Emergency Comm. Center 2100	1,992,952	0%	100%	-	1,992,952
2200		Fire					
		Fire Admin	706,181	0%	100%	-	706,181
		Fire Training	537,860	0%	100%	-	537,860
		Fire Prevention	941,444	0%	100%	-	941,444
		Fire Suppression	15,049,501	0%	100%	-	15,049,501
		Maintenance	470,648	7%	93%	30,981	439,667
2200		Total Fire Department	17,705,634	0%	100%	30,981	17,674,653
2300		Total Parks and Recreation	9,164,721	0%	100%	-	9,164,721
2400		Public Works					
		Public Works	473,501	1%	99%	4,891	468,610
		Streets & Sidewalks	1,427,655	10%	90%	139,538	1,288,118
		Traffic Ops / Lighting	2,633,688	0%	100%	-	2,633,688
		Animal Control	1,090,501	0%	100%	-	1,090,501
		Forestry & Beautification	2,153,466	0%	100%	-	2,153,466
		Solid Waste	9,601,908	0%	100%	-	9,601,908
		Traffic Engineering	253,684	0%	100%	-	253,684
		Total Public Works	17,634,403	1%	99%	144,428	17,489,975
2700		Total Information Technology	2,476,483	19%	81%	478,269	1,998,214
2800		Total Public Bldgs/Support Svcs	1,188,663	0%	100%	-	1,188,663
		TOTAL SUMMARY					
		Personal Services	65,341,278	2%	98%	1,625,011	63,716,265
		Operating Expenses	5,372,372	2%	98%	108,854	5,263,518
		Service Expenses	13,347,065	3%	97%	376,372	12,970,693
		Capital Expenses	4,676,020	1%	99%	25,374	4,650,646
		Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
		TOTAL GENERAL FUND	94,851,113	2%	98%	2,269,805	92,581,307

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		General Government					
	1101	Legislative					
		Personal Services	262,161	20%	80%	51,190	210,971
		Operating Expenses	22,250	20%	80%	4,345	17,905
		Service Expenses	148,221	20%	80%	28,942	119,279
		Capital Expenses	-	20%	80%	-	-
		Legislative	432,632	20%	80%	84,475	348,156
	1102	City Manager					
		Personal Services	542,376	20%	80%	105,905	436,471
		Operating Expenses	21,499	20%	80%	4,198	17,301
		Service Expenses	60,297	20%	80%	11,774	48,523
		Capital Expenses	3,800	20%	80%	742	3,058
		City Manager	627,972	20%	80%	122,619	505,353
	1103	Legislative Affairs					
		Personal Services	87,763	20%	80%	17,137	70,626
		Operating Expenses	1,200	20%	80%	234	966
		Service Expenses	186,310	20%	80%	36,379	149,931
		Capital Expenses	-	20%	80%	-	-
		Legislative Affairs	275,273	20%	80%	53,750	221,523
	1110	Administrative Services					
		Personal Services	327,381	18%	82%	59,382	267,999
		Operating Expenses	13,970	18%	82%	2,534	11,436
		Service Expenses	21,724	18%	82%	3,940	17,784
		Capital Expenses	45,000	25%	75%	11,250	33,750
		Administrative Services	408,075	19%	81%	77,107	330,968
	1107	Operations					
		Personal Services	211,271	80%	20%	169,017	42,254
		Operating Expenses	14,000	80%	20%	11,200	2,800
		Service Expenses	25,500	80%	20%	20,400	5,100
		Capital Expenses	3,000	80%	20%	2,400	600
		Operations	253,771	80%	20%	203,017	50,754
		Commerce & Development					
		Personal Services	202,042	37%	63%	74,674	127,368
		Operating Expenses	15,300	37%	63%	5,655	9,645
		Service Expenses	13,800	37%	63%	5,100	8,700
		Capital Expenses	4,700	37%	63%	1,737	2,963
		Commerce & Development	235,842	37%	63%	87,166	148,676
	1111	Public Services					
		Personal Services	101,238	4%	96%	3,794	97,444
		Operating Expenses	8,240	4%	96%	309	7,931
		Service Expenses	15,430	4%	96%	578	14,852
		Capital Expenses	-	4%	96%	-	-
		Public Services	124,908	4%	96%	4,881	120,227
	1126	Office of Business Opportunities					
		Personal Services	313,735	47%	53%	145,933	167,802
		Operating Expenses	13,100	47%	53%	6,093	7,007
		Service Expenses	142,900	0%	100%	-	142,900
		Capital Expenses	8,000	47%	53%	3,721	4,279
		Office of Business Opportunities	477,735	33%	67%	155,748	321,987
	1119	Citizens Support Services					
		Personal Services	231,933	20%	80%	45,288	186,645
		Operating Expenses	40,700	20%	80%	7,947	32,753
		Service Expenses	14,320	20%	80%	2,796	11,524
		Capital Expenses	-	20%	80%	-	-
		Citizens Support Services	286,953	20%	80%	56,031	230,922
	1112	Human Resources					
		Personal Services	552,253	21%	79%	118,225	434,028
		Operating Expenses	42,062	21%	79%	9,005	33,057
		Service Expenses	27,969	21%	79%	5,988	21,981
		Capital Expenses	-	21%	79%	-	-
		Human Resources	622,284	21%	79%	133,217	489,067
	1129	Training & Development					
		Personal Services	95,898	29%	71%	27,930	67,968
		Operating Expenses	8,300	29%	71%	2,417	5,883
		Service Expenses	48,525	29%	71%	14,133	34,392
		Capital Expenses	2,300	29%	71%	670	1,630
		Training & Development	155,023	29%	71%	45,150	109,873

CITY-0000006

ROA-0582

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	1118	Public Information					
		Personal Services	242,856	0%	100%	-	242,856
		Operating Expenses	68,980	0%	100%	-	68,980
		Service Expenses	86,200	0%	100%	-	86,200
		Capital Expenses	-	0%	100%	-	-
		Public Information	398,036	0%	100%	-	398,036
	1501	Legal					
		Personal Services	804,251	17%	83%	134,042	670,209
		Operating Expenses	60,625	17%	83%	10,104	50,521
		Service Expenses	482,240	17%	83%	80,373	401,867
		Capital Expenses	27,000	17%	83%	4,500	22,500
		Legal	1,374,116	17%	83%	229,019	1,145,097
1100		Total Summary					
		Personal Services	3,975,158	24%	76%	952,517	3,022,641
		Operating Expenses	330,226	19%	81%	64,041	266,185
		Service Expenses	1,273,436	17%	83%	210,404	1,063,032
		Capital Expenses	93,800	27%	73%	25,020	68,780
1100		Total General Government	5,672,620	22%	78%	1,251,982	4,420,638
		Non-Departmental					
		Solicitors Office - (Teen Court)	97,760	0%	100%	-	97,760
		Elections	-	0%	100%	-	-
		Employee Holiday Gifts	110,000	26%	74%	28,700	81,300
		General Insurance	329,500	26%	74%	85,969	243,531
		Retiree Benefits	913,551	0%	100%	-	913,551
		Special Projects/Miscellaneous	60,700	0%	100%	-	60,700
		COLA & Merit Program	12,071	0%	100%	-	12,071
		Tuition Reimbursement Program	40,000	0%	100%	-	40,000
		Capital Improvements	200,000	0%	100%	-	200,000
		Council Contingency	100,000	20%	80%	19,526	80,474
		Technology Contingency	15,000	0%	100%	-	15,000
		Integrated Software	300,000	0%	100%	-	300,000
		Debt Service	1,014,600	0%	100%	-	1,014,600
		Debt Service- Lease Purchase	1,198,198	0%	100%	-	1,198,198
		Federal Home Loan Bank	75,000	0%	100%	-	75,000
		Transfer to COLA ACT Council	200,000	0%	100%	-	200,000
		Transfer to Stormwater	1,000,000	0%	100%	-	1,000,000
		Community Promotions Committee	200,000	0%	100%	-	200,000
		Fuel Reserves	50,000	0%	100%	-	50,000
		Homeless Commission	200,000	0%	100%	-	200,000
		Total Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
1400	1502	Municipal Court					
		Personal Services	1,854,824	0%	100%	-	1,854,824
		Operating Expenses	62,312	0%	100%	-	62,312
		Service Expenses	142,998	0%	100%	-	142,998
		Capital Expenses	32,581	0%	100%	-	32,581
1400		Total Municipal Court	2,092,715	0%	100%	-	2,092,715
1600		Finance					
	1401	Accounting					
		Personal Services	494,858	17%	83%	83,445	411,413
		Operating Expenses	17,750	17%	83%	2,993	14,757
		Service Expenses	44,100	46%	54%	20,306	23,794
		Capital Expenses	2,100	17%	83%	354	1,746
		Accounting	558,808	19%	81%	107,098	451,710
	1402	Finance Administration					
		Personal Services	256,814	30%	70%	77,044	179,770
		Operating Expenses	3,770	30%	70%	1,131	2,639
		Service Expenses	2,985	30%	70%	896	2,090
		Capital Expenses	-	30%	70%	-	-
		Finance Administration	263,569	30%	70%	79,071	184,498
	1403	Business License					
		Personal Services	568,799	0%	100%	-	568,799
		Operating Expenses	24,288	0%	100%	-	24,288
		Service Expenses	22,311	0%	100%	-	22,311
		Capital Expenses	30,000	0%	100%	-	30,000
		Business License	645,398	0%	100%	-	645,398
1600		Total Finance					
		Personal Services	1,320,471	12%	88%	160,489	1,159,982
		Operating Expenses	45,808	9%	91%	4,124	41,684
		Service Expenses	69,396	31%	69%	21,202	48,194
		Capital Expenses	32,100	1%	99%	354	31,746
1600		Total Finance	1,467,775	13%	87%	186,169	1,281,606

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1700	1601	PLANNING					
		Personal Services	465,347	7%	93%	33,239	432,108
		Operating Expenses	38,550	7%	93%	2,754	35,796
		Service Expenses	138,393	0%	100%	-	138,393
		Capital Expenses	-	0%	100%	-	-
1700		Total Planning	643,290	6%	94%	35,993	607,297
1900	4101	Development Services					
		Personal Services	2,569,301	0%	100%	-	2,569,301
		Operating Expenses	158,600	0%	100%	-	158,600
		Service Expenses	97,700	0%	100%	-	97,700
		Capital Expenses	92,800	0%	100%	-	92,800
1900		Total Development Services	2,918,401	0%	100%	-	2,918,401
2000		Police					
	2401	Office of Chief					
		Personal Services	1,002,180	0%	100%	-	1,002,180
		Operating Expenses	28,386	0%	100%	-	28,386
		Service Expenses	583,160	0%	100%	-	583,160
		Capital Expenses	406,122	0%	100%	-	406,122
		Office of Chief	2,019,848	0%	69%	-	2,019,848
	2407	Investigations					
		Personal Services	2,885,616	0%	100%	-	2,885,616
		Operating Expenses	55,924	0%	100%	-	55,924
		Service Expenses	43,025	0%	100%	-	43,025
		Capital Expenses	103,232	0%	100%	-	103,232
		Investigations	3,087,797	0%	106%	-	3,087,797
	2402	Admin Services					
		Personal Services	1,079,892	0%	100%	-	1,079,892
		Operating Expenses	612,191	0%	100%	-	612,191
		Service Expenses	369,080	0%	100%	-	369,080
		Capital Expenses	22,750	0%	100%	-	22,750
		Admin Services	2,083,913	0%	71%	-	2,083,913
	2405	Support Services					
		Personal Services	1,783,956	0%	100%	-	1,783,956
		Operating Expenses	48,332	0%	100%	-	48,332
		Service Expenses	360,080	0%	100%	-	360,080
		Capital Expenses	62,177	0%	100%	-	62,177
		Support Services	2,254,545	0%	77%	-	2,254,545
	2406	Mounted Patrol					
		Personal Services	-	0%	100%	-	-
		Operating Expenses	35,645	0%	100%	-	35,645
		Service Expenses	20,100	0%	100%	-	20,100
		Capital Expenses	-	0%	100%	-	-
		Mounted Patrol	55,745	0%	2%	-	55,745
	2403	Operations					
		Personal Services	11,502,106	0%	100%	-	11,502,106
		Operating Expenses	695,400	0%	100%	-	695,400
		Service Expenses	467,968	0%	100%	-	467,968
		Capital Expenses	530,950	0%	100%	-	530,950
		Operations	13,196,424	0%	452%	-	13,196,424
	2411	Special Operations					
		Personal Services	1,549,193	0%	100%	-	1,549,193
		Operating Expenses	64,792	0%	100%	-	64,792
		Service Expenses	10,000	0%	100%	-	10,000
		Capital Expenses	-	0%	100%	-	-
		Special Operations	1,623,985	0%	56%	-	1,623,985
2000	2401	TOTAL POLICE DEPARTMENT					
		Personal Services	19,802,943	0%	100%	-	19,802,943
		Operating Expenses	1,540,670	0%	100%	-	1,540,670
		Service Expenses	1,853,413	0%	100%	-	1,853,413
		Capital Expenses	1,125,231	0%	100%	-	1,125,231
2000		Total Police Department	24,322,257	0%	100%	-	24,322,257
		Homeland Security					
	2202	Public Safety Officers					
		Personal Services	1,108,947	0%	100%	5,455	1,103,492
		Operating Expenses	56,328	3%	97%	1,687	54,641
		Service Expenses	25,748	3%	97%	648	25,100
		Capital Expenses	20,576	0%	100%	-	20,576
		Public Safety Officers	1,211,599	1%	99%	7,790	1,203,809

CITY-0000008

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	2201	Emergency Opperations					
		Personal Services	159,490	0%	100%	-	159,490
		Operating Expenses	44,370	0%	100%	-	44,370
		Service Expenses	41,360	0%	100%	-	41,360
		Capital Expenses	-	0%	100%	-	-
		Emergency Operations	245,220	0%	100%	-	245,220
		Total Homeland Security					
		Personal Services	1,268,437	0%	100%	5,455	1,262,982
		Operating Expenses	100,698	2%	98%	1,687	98,011
		Service Expenses	67,108	1%	99%	648	66,460
		Capital Expenses	20,576	0%	100%	-	20,576
		Total Homeland Security	1,456,819	1%	99%	7,790	1,449,029
2100	2701	911/311 Emergency Communications Center					
		Personal Services	1,827,055	0%	100%	-	1,827,055
		Operating Expenses	33,125	0%	100%	-	33,125
		Service Expenses	129,272	0%	100%	-	129,272
		Capital Expenses	3,500	0%	100%	-	3,500
2100		Total 911/311 Emergency Comm. Center 2100	1,992,952	0%	100%	-	1,992,952
2200		Fire					
		2301 Fire Admin					
		Personal Services	636,503	0%	100%	-	636,503
		Operating Expenses	24,666	0%	100%	-	24,666
		Service Expenses	30,912	0%	100%	-	30,912
		Capital Expenses	14,100	0%	100%	-	14,100
		Fire Admin	706,181	0%	100%	-	706,181
		2304 Fire Training					
		Personal Services	405,625	0%	100%	-	405,625
		Operating Expenses	25,314	0%	100%	-	25,314
		Service Expenses	66,573	0%	100%	-	66,573
		Capital Expenses	40,348	0%	100%	-	40,348
		Fire Training	537,860	0%	100%	-	537,860
		2302 Fire Prevention					
		Personal Services	770,312	0%	100%	-	770,312
		Operating Expenses	44,240	0%	100%	-	44,240
		Service Expenses	50,992	0%	100%	-	50,992
		Capital Expenses	75,900	0%	100%	-	75,900
		Fire Prevention	941,444	0%	100%	-	941,444
		2303 Fire Suppression					
		Personal Services	11,508,916	0%	100%	-	11,508,916
		Operating Expenses	526,802	0%	100%	-	526,802
		Service Expenses	1,283,856	0%	100%	-	1,283,856
		Capital Expenses	1,729,927	0%	100%	-	1,729,927
		Fire Suppression	15,049,501	0%	100%	-	15,049,501
		2305 Maintenance					
		Personal Services	251,821	0%	100%	-	251,821
		Operating Expenses	114,709	23%	77%	26,442	88,267
		Service Expenses	82,218	6%	94%	4,539	77,679
		Capital Expenses	21,900	0%	100%	-	21,900
		Maintenance	470,648	7%	93%	30,981	439,667
		Fire Department					
		Personal Services	13,573,177	0%	100%	-	13,573,177
		Operating Expenses	735,731	4%	96%	26,442	709,288
		Service Expenses	1,514,551	0%	100%	4,539	1,510,012
		Capital Expenses	1,882,175	0%	100%	-	1,882,175
2200		Total Fire Department	17,705,634	0%	100%	30,981	17,674,653
2300		Parks & Recreation					
		1115 Youth Coordinator					
		Personal Services	77,837	0%	100%	-	77,837
		Operating Expenses	3,365	0%	100%	-	3,365
		Service Expenses	20,592	0%	100%	-	20,592
		Capital Expenses	-	0%	100%	-	-
		Youth Coordinator	101,794	0%	3%	-	101,794
		5101 Parks & Recreation Admin					
		Personal Services	700,005	0%	100%	-	700,005
		Operating Expenses	41,750	0%	100%	-	41,750
		Service Expenses	389,388	0%	100%	-	389,388
		Capital Expenses	362,800	0%	100%	-	362,800
		Parks & Recreation Admin	1,493,943	0%	51%	-	1,493,943

CITY-0000009

ROA-0585

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		5105 Recreation Athletics	238,863	0%	100%	-	238,863
		Personal Services	7,087	0%	100%	-	7,087
		Operating Expenses	65,483	0%	100%	-	65,483
		Service Expenses	1,700	0%	100%	-	1,700
		Capital Expenses	313,133	0%	11%	-	313,133
		Recreation Athletics					
		5106 Recreation Programs	1,648,599	0%	100%	-	1,648,599
		Personal Services	32,648	0%	100%	-	32,648
		Operating Expenses	62,625	0%	100%	-	62,625
		Service Expenses	5,200	0%	100%	-	5,200
		Capital Expenses	1,749,072	0%	60%	-	1,749,072
		Recreation Programs					
	5102-04	Parks	2,167,658	0%	100%	-	2,167,658
		Personal Services	200,328	0%	100%	-	200,328
		Operating Expenses	410,521	0%	100%	-	410,521
		Service Expenses	49,460	0%	100%	-	49,460
		Capital Expenses	2,827,967	0%	97%	-	2,827,967
		Parks					
		5108 Swimming Pools	96,558	0%	100%	-	96,558
		Personal Services	4,487	0%	100%	-	4,487
		Operating Expenses	5,000	0%	100%	-	5,000
		Service Expenses	6,300	0%	100%	-	6,300
		Capital Expenses	112,345	0%	4%	-	112,345
		Swimming Pools					
		5114 Golf Center	117,004	0%	100%	-	117,004
		Personal Services	9,250	0%	100%	-	9,250
		Operating Expenses	7,450	0%	100%	-	7,450
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	133,704	0%	5%	-	133,704
		Golf Center					
	5109	Tennis Program	142,393	0%	100%	-	142,393
		Personal Services	3,425	0%	100%	-	3,425
		Operating Expenses	7,380	0%	100%	-	7,380
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	153,198	0%	5%	-	153,198
		Tennis Program					
	5112	Finlay Park	343,846	0%	100%	-	343,846
		Personal Services	43,009	0%	100%	-	43,009
		Operating Expenses	67,449	0%	100%	-	67,449
		Service Expenses	6,360	0%	100%	-	6,360
		Capital Expenses	460,664	0%	16%	-	460,664
		Finlay Park					
	5115	Drew Wellness Center	729,063	0%	100%	-	729,063
		Personal Services	48,050	0%	100%	-	48,050
		Operating Expenses	177,500	0%	100%	-	177,500
		Service Expenses	19,000	0%	100%	-	19,000
		Capital Expenses	973,613	0%	33%	-	973,613
		Drew Wellness Center					
	5116	Park Rangers	745,693	0%	100%	-	745,693
		Personal Services	54,420	0%	100%	-	54,420
		Operating Expenses	14,575	0%	100%	-	14,575
		Service Expenses	30,600	0%	100%	-	30,600
		Capital Expenses	845,288	0%	29%	-	845,288
		Park Rangers					
		TOTAL PARKS AND RECREATION	7,007,519	0%	100%	-	7,007,519
		Personal Services	447,819	0%	100%	-	447,819
		Operating Expenses	1,227,963	0%	100%	-	1,227,963
		Service Expenses	481,420	0%	100%	-	481,420
		Capital Expenses	9,164,721	0%	100%	-	9,164,721
2300		Total Parks and Recreation					
2400		Public Works					
	1124	Public Works Admin	342,564	1%	99%	4,691	337,873
		Personal Services	12,870	0%	100%	-	12,870
		Operating Expenses	110,057	0%	100%	-	110,057
		Service Expenses	8,000	0%	100%	-	8,000
		Capital Expenses	473,491	1%	99%	4,691	468,810
		Public Works					

CITY-0000010

ROA-0586

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dep/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	3201	Streets & Sidewalks					
		Personal Services	1,116,300	13%	88%	139,538	976,763
		Operating Expenses	178,961	0%	100%	-	178,961
		Service Expenses	132,394	0%	100%	-	132,394
		Capital Expenses	-	0%	100%	-	-
		Streets & Sidewalks	1,427,655	10%	90%	139,538	1,288,118
	3204-05	Traffic Ops/Lighting					
		Personal Services	1,074,238	0%	100%	-	1,074,238
		Operating Expenses	149,179	0%	100%	-	149,179
		Service Expenses	1,221,292	0%	100%	-	1,221,292
		Capital Expenses	188,979	0%	100%	-	188,979
		Traffic Ops / Lighting	2,633,688	0%	100%	-	2,633,688
	2101	Animal Control					
		Personal Services	829,267	0%	100%	-	829,267
		Operating Expenses	123,639	0%	100%	-	123,639
		Service Expenses	137,595	0%	100%	-	137,595
		Capital Expenses	-	0%	100%	-	-
		Animal Control	1,090,501	0%	100%	-	1,090,501
	1213-1217	Forestry & Beautification					
		Personal Services	1,531,409	0%	100%	-	1,531,409
		Operating Expenses	241,527	0%	100%	-	241,527
		Service Expenses	352,530	0%	100%	-	352,530
		Capital Expenses	28,000	0%	100%	-	28,000
		Forestry & Beautification	2,153,466	0%	100%	-	2,153,466
	4401-4409	Solid Waste					
		Personal Services	5,003,614	0%	100%	-	5,003,614
		Operating Expenses	1,083,682	0%	100%	-	1,083,682
		Service Expenses	3,485,412	0%	100%	-	3,485,412
		Capital Expenses	49,200	0%	100%	-	49,200
		Solid Waste	9,601,908	0%	100%	-	9,601,908
	8961	Traffic Engineering					
		Personal Services	218,886	0%	100%	-	218,886
		Operating Expenses	12,300	0%	100%	-	12,300
		Service Expenses	7,498	0%	100%	-	7,498
		Capital Expenses	15,000	0%	100%	-	15,000
		Traffic Engineering	253,684	0%	100%	-	253,684
		Total Public Works					
		Personal Services	10,116,278	1%	99%	144,428	9,971,850
		Operating Expenses	1,782,158	0%	100%	-	1,782,158
		Service Expenses	5,446,788	0%	100%	-	5,446,788
		Capital Expenses	289,179	0%	100%	-	289,179
		Total Public Works	17,634,403	1%	99%	144,428	17,489,975
2700	1120	Information Technology					
		Personal Services	1,330,741	25%	75%	328,883	1,001,858
		Operating Expenses	39,680	25%	75%	9,807	29,873
		Service Expenses	552,404	25%	75%	139,579	412,825
		Capital Expenses	553,658	0%	100%	-	553,658
2700		Total Information Technology	2,476,483	19%	81%	478,269	1,998,214
2600	1201	Public Buildings/Support Services					
		Personal Services	230,025	0%	100%	-	230,025
		Operating Expenses	56,995	0%	100%	-	56,995
		Service Expenses	832,643	0%	100%	-	832,643
		Capital Expenses	69,000	0%	100%	-	69,000
2600		Total Public Bldgs/Support Svcs	1,188,663	0%	100%	-	1,188,663
		TOTAL SUMMARY					
		Personal Services	65,341,276	2%	98%	1,625,011	63,716,265
		Operating Expenses	5,372,372	2%	98%	108,854	5,263,518
		Service Expenses	13,347,065	3%	97%	376,372	12,970,693
		Capital Expenses	4,676,020	1%	99%	25,374	4,650,646
		Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
		TOTAL GENERAL FUND	94,851,113	2%	98%	2,269,806	92,581,307

Exhibit 2

2007 Andrea K. Cost of Service Study

City of Columbia, South Carolina

Utility Budget - Direct Cost Allocation Summary

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		Total Customer Service	1,581,731	100%	0%	1,581,731	-
1600		Finance	739,395	100%	0%	739,395	-
		Collections	4,708,596	80%	20%	3,778,402	930,194
		Water Administration	5,447,991	83%	17%	4,517,797	930,194
		Total Finance	297,210	47%	53%	138,246	158,964
1500		Total Office of Business Opportunities	394,304	76%	24%	300,510	93,794
1100		Total Fire Hydrant Maintenance	483,377	100%	0%	483,377	-
2200		Total Homeland Security	1,077,108	91%	9%	975,036	102,072
2400		Total Street Repair					
3200		Utilities & Engineering	-	0%	0%	-	-
		Utilities Administration	2,367,747	100%	0%	2,367,747	-
		Water Customer Service	8,416,413	100%	0%	8,416,413	-
		Water Maintenance & Distribution	5,421,980	100%	0%	5,421,980	-
		Wastewater Maintenance	4,285,304	100%	0%	4,285,304	-
		Columbia Canal WTP	4,234,919	100%	0%	4,234,919	-
		Lake Murray	6,926,622	100%	0%	6,926,622	-
		Metro Wastewater	1,502,742	100%	0%	1,502,742	-
		Utilities & Engineering Administration	361,828	100%	0%	361,828	-
		Engineering Operations	1,851,854	100%	0%	1,851,854	-
		Engineering Services	321,411	100%	0%	321,411	-
		Real Estate	35,690,820	100%	0%	35,690,820	-
3000 & 3200		Total Utilities & Engineering					
2800		Construction Management	509,961	30%	70%	152,988	356,973
		Construction Management	336,182	80%	20%	269,960	66,222
		Utility Inspection	846,143	50%	50%	422,948	423,195
2800		Total Construction Management	1,397,202	53%	47%	744,237	652,965
		Total Support Services - Public Buildings	1,413,408	46%	54%	656,574	756,834
2700		Total GIS Management	43,600	0%	100%	-	43,600
		Total Pub. Info. Ind Prom	812,013	0%	100%	-	812,013
3400		Total Economic Development	1,648,849	53%	47%	866,849	782,000
		Total Non-Departmental					
		Transfers Out	42,752,032	96%	4%	40,894,212	1,857,820
		Total Transfers Out	933,442	0%	100%	-	933,442
		Total Transfer to Component Units	43,685,474	94%	6%	40,894,212	2,791,262
		Total Transfers					
		TOTAL SUMMARY	24,995,373	95%	5%	23,751,657	1,243,716
		Personal Services	6,359,020	99%	1%	6,285,520	73,500
		Operating Expenses	16,227,260	85%	15%	13,714,867	2,512,393
		Service Expenses	1,903,254	92%	8%	1,759,232	144,022
		Capital Outlay	45,334,323	92%	8%	41,761,061	3,573,262
		Non-Departmental & Transfers Out	94,819,230	92%	8%	87,272,337	7,546,893
		TOTAL UTILITY ENTERPRISE FUND					

CITY-0000012

Exhibit 2b

2004 Indirect Cost Study

Columbia, Boone County

Utility Budget - Direct Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		Commerce & Development					
	1407	Customer Service					
		Personal Services	699,005	100%	0%	699,005	-
		Operating Expenses	19,830	100%	0%	19,830	-
		Service Expenses	832,898	100%	0%	832,898	-
		Capital Expenses	30,000	100%	0%	30,000	-
1100		Total Customer Service	1,581,731	100%	0%	1,581,731	-
1600		Finance					
	1406	Collections					
		Personal Services	429,906	100%	0%	429,906	-
		Operating Expenses	11,204	100%	0%	11,204	-
		Service Expenses	298,285	100%	0%	298,285	-
		Capital Expenses	-	100%	0%	-	-
		Collections	739,395	100%	0%	739,395	-
	1409	Water Administration					
		Personal Services	510,294	100%	0%	510,294	-
		Operating Expenses	12,050	100%	0%	12,050	-
		Service Expenses	4,186,252	78%	22%	3,256,058	930,194
		Capital Expenses	-	100%	0%	-	-
		Water Administration	4,708,596	80%	20%	3,778,402	930,194
		Total Finance					
		Personal Services	940,200	100%	0%	940,200	-
		Operating Expenses	23,254	100%	0%	23,254	-
		Service Expenses	4,484,537	79%	21%	3,554,343	930,194
		Capital Expenses	-	100%	0%	-	-
1600		Total Finance	5,447,991	83%	17%	4,517,797	930,194
1100		Central Administration					
	1130	Office of Business Opportunities					
		Personal Services	297,210	47%	53%	138,246	158,964
		Operating Expenses	-	47%	53%	-	-
		Service Expenses	-	47%	53%	-	-
		Capital Expenses	-	47%	53%	-	-
1100		Total Office of Business Opportunities	297,210	47%	53%	138,246	158,964
2200		Fire					
	2360	Fire Hydrant Maintenance					
		Personal Services	394,304	76%	24%	300,510	93,794
		Operating Expenses	-	76%	24%	-	-
		Service Expenses	-	76%	24%	-	-
		Capital Expenses	-	76%	24%	-	-
2200		Total Fire Hydrant Maintenance	394,304	76%	24%	300,510	93,794
		Homeland Security					
	2410	Safety Officers					
		Personal Services	458,126	100%	0%	458,126	-
		Operating Expenses	20,744	100%	0%	20,744	-
		Service Expenses	4,507	100%	0%	4,507	-
		Capital Expenses	-	100%	0%	-	-
		Total Homeland Security	483,377	100%	0%	483,377	-
2400		Public Works					
	3202	Street Repair					
		Personal Services	497,076	89%	11%	440,551	56,525
		Operating Expenses	228,568	95%	5%	216,165	12,403
		Service Expenses	212,564	92%	8%	195,215	17,349
		Capital Expenses	138,900	89%	11%	123,105	15,795
2400		Total Street Repair	1,077,108	91%	9%	975,036	102,072
3200		Utilities & Engineering					
	6201	Utilities Admin. (combined with Eng Admin)					
		Personal Services	-	100%	0%	-	-
		Operating Expenses	-	100%	0%	-	-
		Service Expenses	-	100%	0%	-	-
		Capital Expenses	-	100%	0%	-	-
		Utilities Administration	-	0%	0%	-	-
	6202	Water Customer Service					
		Personal Services	2,123,723	100%	0%	2,123,723	-
		Operating Expenses	77,000	100%	0%	77,000	-
		Service Expenses	43,524	100%	0%	43,524	-
		Capital Expenses	123,500	100%	0%	123,500	-
		Water Customer Service	2,367,747	100%	0%	2,367,747	-

Exhibit 2
2007 and 2008 Cost of Service Study
City of Columbia, South Carolina
Utility Budget - Direct Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	6203	Water Maintenance & Distribution					
		Personal Services	4,935,913	100%	0%	4,935,913	-
		Operating Expenses	2,043,400	100%	0%	2,043,400	-
		Service Expenses	734,700	100%	0%	734,700	-
		Capital Expenses	702,400	100%	0%	702,400	-
		Water Maintenance & Distribution	8,416,413	100%	0%	8,416,413	-
	6205	Wastewater Maintenance					
		Personal Services	3,650,392	100%	0%	3,650,392	-
		Operating Expenses	782,105	100%	0%	782,105	-
		Service Expenses	550,883	100%	0%	550,883	-
		Capital Expenses	438,600	100%	0%	438,600	-
		Wastewater Maintenance	5,421,980	100%	0%	5,421,980	-
	6206	Columbia Canal WTP					
		Personal Services	1,545,706	100%	0%	1,545,706	-
		Operating Expenses	1,013,610	100%	0%	1,013,610	-
		Service Expenses	1,696,088	100%	0%	1,696,088	-
		Capital Expenses	29,900	100%	0%	29,900	-
		Columbia Canal WTP	4,285,304	100%	0%	4,285,304	-
	6207	Lake Murray					
		Personal Services	1,435,286	100%	0%	1,435,286	-
		Operating Expenses	1,083,648	100%	0%	1,083,648	-
		Service Expenses	1,647,285	100%	0%	1,647,285	-
		Capital Expenses	68,700	100%	0%	68,700	-
		Lake Murray	4,234,919	100%	0%	4,234,919	-
	6208	Metro Wastewater					
		Personal Services	2,864,653	100%	0%	2,864,653	-
		Operating Expenses	751,100	100%	0%	751,100	-
		Service Expenses	3,250,269	100%	0%	3,250,269	-
		Capital Expenses	60,600	100%	0%	60,600	-
		Metro Wastewater	6,926,622	100%	0%	6,926,622	-
		Engineering					
3000	1701	Utilities & Engineering Administration					
		Personal Services	1,361,964	100%	0%	1,361,964	-
		Operating Expenses	76,098	100%	0%	76,098	-
		Service Expenses	62,180	100%	0%	62,180	-
		Capital Expenses	2,500	100%	0%	2,500	-
		Utilities & Engineering Administration	1,502,742	100%	0%	1,502,742	-
	5217-19	Engineering Operations					
		Personal Services	313,813	100%	0%	313,813	-
		Operating Expenses	11,836	100%	0%	11,836	-
		Service Expenses	34,549	100%	0%	34,549	-
		Capital Expenses	1,630	100%	0%	1,630	-
		Engineering Operations	361,828	100%	0%	361,828	-
	1706,5220-21	Engineering Services					
		Personal Services	1,617,465	100%	0%	1,617,465	-
		Operating Expenses	102,262	100%	0%	102,262	-
		Service Expenses	54,252	100%	0%	54,252	-
		Capital Expenses	77,875	100%	0%	77,875	-
		Engineering Services	1,851,854	100%	0%	1,851,854	-
	6227-28	Real Estate (Water & Wastewater)					
		Personal Services	298,863	100%	0%	298,863	-
		Operating Expenses	7,501	100%	0%	7,501	-
		Service Expenses	13,786	100%	0%	13,786	-
		Capital Expenses	1,261	100%	0%	1,261	-
		Real Estate	321,411	100%	0%	321,411	-
		Total Utilities & Engineering					
		Personal Services	20,147,778	100%	0%	20,147,778	-
		Operating Expenses	5,948,560	100%	0%	5,948,560	-
		Service Expenses	8,087,516	100%	0%	8,087,516	-
		Capital Expenses	1,506,966	100%	0%	1,506,966	-
3000 & 3200		Total Utilities & Engineering	35,690,820	100%	0%	35,690,820	-

CITY-0000014

Exhibit 2b

2011 Jackson Service Study

City of Jackson, South Carolina

Utility Budget Direct Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
2800		Construction Management					
	1128	Construction Management					
		Personal Services	449,533	30%	70%	134,860	314,673
		Operating Expenses	15,917	30%	70%	4,775	11,142
		Service Expenses	19,511	30%	70%	5,853	13,658
		Capital Expenses	25,000	30%	70%	7,500	17,500
		Construction Management	509,961	30%	70%	152,988	356,973
	6223-24	Utility Inspection					
		Personal Services	289,043	80%	20%	232,107	56,936
		Operating Expenses	28,092	80%	20%	22,558	5,534
		Service Expenses	19,047	80%	20%	15,295	3,752
		Capital Expenses	-	80%	20%	-	-
		Utility Inspection	336,182	80%	20%	269,960	66,222
		Construction Management					
		Personal Services	738,576	50%	50%	366,967	371,609
		Operating Expenses	44,009	62%	38%	27,333	16,676
		Service Expenses	38,558	55%	45%	21,148	17,410
		Capital Expenses	25,000	30%	70%	7,500	17,500
2800		Total Construction Management	846,143	50%	50%	422,948	423,195
2600		General Services					
	1219	Support Services -Public Buildings					
		Personal Services	319,765	53%	47%	168,009	151,756
		Operating Expenses	25,455	53%	47%	13,374	12,081
		Service Expenses	1,021,982	54%	46%	547,090	474,892
		Capital Expenses	30,000	53%	47%	15,762	14,238
		Total Support Services - Public Buildings	1,397,202	53%	47%	744,237	652,965
2700		Information Technology					
	1121	GIS Management					
		Personal Services	198,620	46%	54%	92,265	106,355
		Operating Expenses	35,000	46%	54%	16,259	18,741
		Service Expenses	1,016,400	46%	54%	472,151	544,249
		Capital Expenses	163,388	46%	54%	75,899	87,489
2700		Total GIS Management	1,413,408	46%	54%	656,574	756,834
	1305	Public Information					
		Personal Services	-	0%	100%	-	-
		Operating Expenses	3,600	0%	100%	-	3,600
		Service Expenses	40,000	0%	100%	-	40,000
		Capital Expenses	-	0%	100%	-	-
		Total Pub. Info. Ind Prom	43,600	0%	100%	-	43,600
3400	1301	Economic Development Office					
		Personal Services	304,713	0%	100%	-	304,713
		Operating Expenses	10,000	0%	100%	-	10,000
		Service Expenses	488,300	0%	100%	-	488,300
		Capital Expenses	9,000	0%	100%	-	9,000
3400		Total Economic Development	812,013	0%	100%	-	812,013
		Non-Departmental					
		Technology Contingency	50,000	100%	0%	50,000	-
		Integrated Software	319,500	100%	0%	319,500	-
		Economic Dev/Special Proj Cont.	657,000	0%	100%	-	657,000
		GIS Contingency	-	100%	0%	-	-
		Retiree Benefits	255,144	100%	0%	255,144	-
		Employees Tuition	10,000	100%	0%	10,000	-
		COLA, MERITS	117,205	100%	0%	117,205	-
		Empl Train/Benefits	25,000	100%	0%	25,000	-
		Community Promotions	125,000	0%	100%	-	125,000
		Fuel Reserves	50,000	100%	0%	50,000	-
		Electricity Reserves	40,000	100%	0%	40,000	-
		Total Non-Departmental	1,648,849	53%	47%	866,849	782,000

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		Transfers Out	4,500,000	100%	0%	4,500,000	-
		Transfer to General Fund	1,857,820	0%	100%	-	1,857,820
		Transfer to Capital Projects	19,229,528	100%	0%	19,229,528	-
		Transfer to Capital Improvements	17,164,584	100%	0%	17,164,584	-
		Transfer to Debt Service - Bond	-	100%	0%	-	-
		Transfer to Debt Service - Lease Purchase	-				
		Total Transfers Out	42,752,032	96%	4%	40,894,212	1,857,820
		Transfers to Component Units					
		SOUTH COLUMBIA DEV.	180,695	0%	100%	-	180,695
		one time capital funds FY 05/06	-	0%	100%	-	-
		CITY CENTER PARTNERSHIP	70,000	0%	100%	-	70,000
		EAU CLAIRE DEV CORPS	181,795	0%	100%	-	181,795
		COLUMBIA HOUSING DEV CORP (CHDC)	157,414	0%	100%	-	157,414
		one time capital funds FY 05/06	-	0%	100%	-	-
		TN DEVELOPMENT CORPORATION	186,730	0%	100%	-	186,730
		one time capital funds FY 05/06	-	0%	100%	-	-
		COLUMBIA DEV. CORP	156,808	0%	100%	-	156,808
		Total Transfer to Component Units	933,442	0%	100%	-	933,442
		Total Transfers	43,685,474	94%	6%	40,894,212	2,791,262
		TOTAL SUMMARY	24,995,373	95%	5%	23,751,657	1,243,716
		Personal Services	6,359,020	99%	1%	6,285,520	73,500
		Operating Expenses	16,227,260	85%	15%	13,714,857	2,512,393
		Service Expenses	1,903,254	92%	8%	1,759,232	144,022
		Capital Outlay	45,334,323	92%	8%	41,761,061	3,573,262
		Non-Departmental & Transfers Out	94,819,230	92%	8%	87,272,337	7,546,893
		TOTAL UTILITY ENTERPRISE FUND					

CITY-0000016

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ENERGY WATER INFORMATION GOVERNMENT

March 19, 2007

Mr. John Dooley, P.E.
Director of Utilities

Ms. Missy Caughman
Budget Administrator

City of Columbia
PO Box 147
Columbia, SC 29177

Re: 2007 Indirect Cost of Service Study

Dear Mr. Dooley and Ms. Caughman:

Black & Veatch is pleased to submit to you the results of the 2007 Direct and Indirect Cost of Service Study (the "Study"). This letter provides the background, methodology, findings, and recommendations regarding the 2007 Study. Attached to this letter are summary tables indicating the results of our analysis of the 2006 budget for both the general fund (indirect budget) and the Utility (direct budget). We wish to thank the City departments that assisted with the conduct of this study and graciously provided their time, data, and perspective on cost drivers and benefit provided to the Utility.

Background

The City of Columbia, SC (the "City") operates a water and wastewater system (the "Utility") serving customers within City limits and outside the City in outlying areas, providing water service to 114,000 customers and wastewater service to 59,000 customers. The Utility's operating budget is a self sustaining Enterprise Fund, separate from the City's General Fund, where the Utility primarily recovers its operating and capital expenses through user rates.

The City provides various administrative and support services to the Utility, such as accounting, human resources, and legal. The majority of the employees and functions involved in providing these administrative services are funded by the City's General Fund. In return the Utility pays the City for these services through an indirect transfer to the General Fund, totaling $3.2 million for 2006/07. This transfer covers functions provided by organizations such as the city manager's office and council's office.

In addition to the indirect costs, direct costs include the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater, as well as support services and other municipal functions that have been budgeted by the Utility based on historical precedent and City budget practices.

City departments that currently reside within the Utility enterprise fund budget, totaled approximately $15 million in 2006. Departments that directly provide service to the Utility, include customer service, GIS management, and construction management, among others.

Black & Veatch was hired by the Utility to review its direct funding and indirect transfers to the City and the services provided by these non-Utility departments. Part of the study was to determine the level of service provided to the Utility and at what costs. Black & Veatch also looked for services that the Utility

PLAINTIFF'S EXHIBIT 3 04-CP-40-0069 PENDAD 800-611-6999

DRAFT

may have been receiving from the General Fund but were not explicitly included in the current budget transfer mechanisms.

In addition to the indirect transfer of $3.2 million, and the direct cost of $15 million, the Utility transfers an additional $4.5 million to the City's General Fund as directed by resolution. Analysis of this transfer was not included in the scope of this study, and therefore no opinion has been made in its regard.

Methodology

The first step in the study was to review both the Fiscal Year 2006 general fund budget and the Utility budget to identify and understand the departments within each budget. We then met with staff from both the Utility and City to discuss general fund department functions and roles, and the degree to which a given department may provide service to the Utility. After these discussions, we were able to determine that certain departments provided services primarily to the benefit of the entire Columbia community, but no services discreetly attributable to the Utility operations. Such departments included solid waste, parks and recreation, police, and municipal court. The departments were excluded from further analysis under this study. For the remaining general fund departments, key managers and employees were interviewed to understand their major functions, activities, and responsibilities, in order to determine whether or not a causal relationship could be established between these department's activities and the Utility operations. If a causal link was identified, workload and cost drivers were discussed as a first step in determining a method for calculating the cost of service provided.

A similar process was followed with respect to municipal departments currently funded directly by the Utility budget. After reviewing the Utility budget, and following the initial discussions with the Utility and City budget staff, interviews were conducted with key municipal department managers and leadership to develop a deeper understanding of operations of these municipal departments. The purpose of these interviews was to identify areas where services provided by the municipal department were likely to provide benefit to organizations beyond the Utility itself. These interviews followed the same general approach as those conducted to better understand the indirect allocation described above. Specifically, we met with department managers and leadership to determine a given department's primary function, activities, and responsibilities. We collaborated with department managers in the development of causal links, workload and cost drivers, as a first step in determining a method for quantifying the benefit received by the Utility.

After this set of initial interviews and data gathering, activity-based costing principles were applied to establish unit costs for various services provided by departments. Some of the cost drivers used to allocate department budgets between the Utility and general fund budget included the number of employees, number of workstations, square footage occupied, or number of purchase orders. The cost drivers varied depending on the nature of the service provided. For example, under accounting function (1401), payroll staff expense was allocated to the Utility based on the number of City employees, under the assumption that payroll transaction costs are generally the same for any given City employee and therefore the best driver of costs is most directly related to the number of employees for whom payroll transactions are processed.

This approach works well for departments that provide a transaction-based service, such as payroll. However, some departments and cost centers are not transaction-based, and did not have a clear cost-causative method for allocating expenses. In such instances it is necessary and reasonable to gather subject matter expert (SME) estimates that represent the amount of time spent or resources dedicated to providing services to City departments and functions. These estimates were primarily gathered during

the initial interview process. In some instances, follow up interviews were required to develop a deeper understanding of a department's functions and costs, and validating the approach.

For example, the City council and the City managers office does not have a transaction-based set of responsibilities. However, based on interviews with City staff it was determined a significant amount of time and resources within those departments are focused on two primary activities, which included budget development, review, and approval, and Council agenda items. After costs were attributed to these primary functions based on SME estimates, the costs were assigned to the Utility based on its proportionate share of total budget dollars or agenda items reviewed.

Findings & Recommendations

Through the conduct of the study and associated interviews with department managers, some of the key findings include:

- Services funded by the Utility provide benefit to both the general fund and the Utility, such as GIS.
- Departments provide services that benefit the Utility, but were being 100% funded by the general fund, such as
  - Overtime for Homeland Security personnel
  - Fire hydrant maintenance vehicles and materials
- Department budgets that were 100% funded directly by the Utility provided no direct, causal benefit to the Utility, such as Economic Development.
- Utility funds have purchased 5 buildings that are used by both Utility and Municipal departments, yet no rent or return is being assessed for use of the buildings by non-Utility personnel.

In addition to the key findings noted above, we have two primary recommendations for further actions by the City and Utility:

- The City should continue its pursuit of performance-based budgeting, as it provided a strong basis for further refinement in cost attribution to the Utility.
- As part of the analysis, a model is being created to enable repeated applications of the study framework. The model inputs should be updated annually as part of the budget cycle to provide current linkage between activities, costs, and drivers.

Based on our analysis, of the Utility's 2006 budget of $94.8 million, approximately $7.6 million of directly funded costs should not be funded by the Utility Enterprise Fund and are more appropriately funded through the general fund budget. This includes $3.6 million for non-departmental, capital improvements, and component units (development corporations). Our analysis is not intended to suggest the activities and functions provided by these departments is not of value to the City; rather, our analysis indicates no direct cost causation or benefit could be attributed to the Utility for these services, and therefore no justification for direct funding from the Utility was supported for purposes of this study.

The cost of services and associated benefit to the Utility provided through the indirect transfer totals $2.22 million. These costs are primarily associated with legal support, human resources, legislative offices, and accounting. When compared to the budgeted indirect transfer level of $3.2 million, our analysis supports a reduction in this transfer of $978,000. It should be noted, based on the manner in which the Utility budget is presented, this amount is included in the $7.6 million noted above.

DRAFT

This study assumes that the budget for each department is commensurate with the level of service provided to support the operating functions of the City government and Utility. This study did not include a performance or efficiency assessment of the City and Utility departments.

Finally, during the conduct of the study it was determined that some buildings that were purchased with Utility funds were being used and occupied by departments other than the Utility itself. Because these assets were purchased with Utility funds, it is reasonable to expect a return on investment that could be recouped through rent or other such charges applied to the City departments that currently use the space. This amount was not quantified during the conduct of the study and warrants further study regarding the remaining value of the assets on the Utility books and ways in which a return on those assets may be achieved.

Conclusion

As the City grows and evolves, it is reasonable to expect roles and activities of each department to change, and levels of service to the Utility to shift. It is therefore recommended that the City complete an indirect cost of service study like this one every five to ten years. As an enterprise fund that receives its operating revenues from rate payers for water and wastewater services received, it is important that the operating budget be directly attributable to the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater.

We appreciate the opportunity to work with you and your staff. If you have any further questions or concerns, please call me at (213) 804-6702.

Very truly yours,

BLACK & VEATCH

Thomas Peterson
Vice President

CC;
Craig Rittling
John Kersten

DRAFT

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 4
ATLANTA FEDERAL CENTER
61 FORSYTH STREET
ATLANTA, GEORGIA 30303-8960

MAY 18 2010

RECEIVED
MAY 20 2010
CITY OF COLUMBIA
MAYOR'S OFFICE

OVERNIGHT MAIL

The Honorable Robert D. Coble
Mayor of Columbia
1737 Main Street
Columbia, South Carolina 40507

Re: Clean Water Act Violations
NPDES Permit: SC0020940

Dear Mayor Coble:

On April 14, 2009, the U.S. Environmental Protection Agency, Region 4, (EPA) issued a Notice of Violation to the City of Columbia (the City) for effluent limit violations of the subject permit issued under the National Pollutant Discharge Elimination System (NPDES) and the Clean Water Act (CWA).

Since that time, EPA has reviewed information submitted by the City in response to requests made under Section 308[1] of the CWA, 33 U.S.C. § 1318, and other information submitted by the City relating to the compliance status of its wastewater system. EPA's review has resulted in the identification of numerous additional violations of the CWA. These violations include the frequent occurrence of sanitary sewer overflows (SSOs) from the City's sanitary sewer system over a long period, which continue to be reported to EPA by the City on a routine basis. EPA has also identified additional effluent limit violations of the NPDES permit for the City's WWTP discharge, and violations of requirements in that permit relating to implementation of the City's approved industrial pretreatment program. Such violations are subject to enforcement action pursuant to Section 309 of the Act, 33 U.S.C. § 1319. This Section provides for the issuance of administrative compliance orders, administrative actions to assess penalties, and/or the initiation of civil judicial or criminal actions.

In light of the number and seriousness of these violations, and the substantial costs and work that will be necessary to return the City's wastewater system to compliance, EPA has referred this matter to the U.S. Department of Justice for civil enforcement. EPA's preference is to negotiate a resolution of this matter that will ensure the City takes appropriate actions to address its compliance problems in a timely manner and pays an appropriate penalty. Such a resolution would be memorialized in a Consent Decree that would be entered in federal court and enforceable as an Order of the Court.

[1] The Section 308 responses were not complete. To the extent that this was due to Columbia's lack of access to certain responsive documents at the time of the response, EPA requests that the City promptly respond to the missing items as it gains access to this information.

PLAINTIFF'S EXHIBIT 24 3/8/12
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prepared to describe and discuss any existing plans the City has to bring the wastewater system into compliance. The City has the right to be represented by legal counsel.

Please have your appropriate staff contact Ms. Mary Millner, Enforcement Officer, at (404) 562-9792 to indicate the City's availability for a meeting on the proposed date, or your attorney may contact Mr. Paul Schwartz, Associate Regional Counsel, at (404) 562-9576.

Sincerely,

César A. Zapata, Acting Chief
Clean Water Enforcement Branch
Water Protection Division

cc: Glenn Trofatter, SC DHEC, Bureau of Water
Roger P. Hall, SC DHEC Office of General Counsel
Amy Gillespie, US DOJ
Carol DeMarco, US EPA, Office of Civil Enforcement

CITY OF COLUMBIA

Budget Office

INTEROFFICE MEMORANDUM

TO:	Steve Gantt, City Manager	DATE:	3/30/2012
Cc:	Ken Gaines, City Attorney		
	Missy Gentry, Assistant City Manager		
	Bill Ellis, Finance Director		
	Jeff Palen, Treasurer		
FROM:	Missy Caughman, Budget Director MAC		
RE:	Water & Sewer Transfer to General Fund		

For your records, attached is a copy of the City's Policy for Water & Sewer Transfers to the General Fund. In light of the discussion related to the water and sewer rate study and the possibility of increasing the transfer to the General Fund in the next fiscal year, I though it would be worthwhile to review the current policy.

Direct Transfer

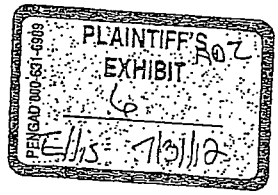
The Direct Transfer policy was adopted by Resolution 93-60 in 1993 by City Council (copy attached). According to the resolution it was adopted in order to formalize a transfer policy from Water and Sewer to the General Fund in order to not impair the water and sewer system's (system) ability to finance capital improvements nor the creditworthiness of the City's General Obligation Bonds. The thought being that if the transfers became inordinately large compared to other revenues would negatively impact our GO Bond rating as well as water and sewer rating. The current transfer to the General Fund is $4.5 million and it has been this amount since FY 1996/1997.

The Transfer Policy established the allowance for use of the net operating revenues once debt service, operating and maintaining needs of the system are met. At the time it was passed by City Council, there was no set policy that governed the amount of the transfers or for what purpose. The resolution sets forth conditions that are to be met for the operations of the system, before transfers can be made to include:

- maintaining rates and charges for service that provide for capital needs and meet financial covenants of the bond
- operate and maintain the system in an efficient and business like manner
- provide for a record or debt service sufficient to achieve and maintain a credit rating of AA

Section 4 defines the formula to be used for calculating the maximum amount to be transferred to the General fund as follows:

a. 50% of Net Water and Sewer Operating Income
b. 1/12 of the General Fund Budget
c. Total Transfer From W & S Fund Lesser amount of a or b above.



Using this calculation, the FY 11/12 transfer allowance is:

a.	50% of Net Water and Sewer Operating Income	
	FY 10/11 Estimated Net Income	$28,292,849
	50% of Net Income (before depreciation & interest)	$14,146,425
b.	1/12 of the General Fund Budget	
	General Fund	$115,201,254
	1/12 of Budget	$9,600,105
	Total Transfer From W & S Fund Lesser amount of a or b	
c.	above.	
	Total Allowed Transfer	$9,600,105
	FY 11/12 Budgeted Transfer	$4,500,000
	Allowed Additional Transfer*	$5,100,105

Indirect Cost Allocation

The Indirect Cost Allocation is what the General Fund charges Water and Sewer for various administrative services provided such as accounting, human resources, IT, executive management, public relations, etc. Since FY 08/09 the amount of the transfer is $2,270,000 and is based on an indirect cost study performed by Black & Veatch in 2007. Prior to the study, the transfer amount was $3,200,000. While an update is due for this calculation, I would not expect that the cost of services has decreased.

In recent years, Finance has added this amount to the Direct Transfer when entries are made in our financial system and in the CAFR. Meanwhile, the budget continues to show this as revenue of the General Fund in Charges for Services and as an expense in the Finance Water Administration budget in the Water and Sewer fund.

Non-Operating Direct Allocation/Expenses

In addition to the allocations identified above, there are expenses paid directly out of Water and Sewer that are non-operating expenses and therefore are not associated with the maintenance nor the capital investment of the system. This includes departments and specific line items paid directly out of the water and sewer fund. I would add that there is a difference in opinion as to whether the items are considered non-operating.

In the proposed FY 12/13 budget, these items total $2,627,253 and includes Economic Development, Office of Business Opportunities, the allocation to the development corporations, Public Relations and the economic development special projects account.

For FY 12/13, I would ask if we could give consideration of the idea of moving all non-operating items previously referenced from Water & Sewer to the General Fund and increase the transfer by $2,700,000. As part of this review, we would need input from our Financial Advisor, Brent Robertson and of course Finance and Legal's perspectives as well. Understandably, there may not be the desire from a management or political perspective at this time, especially in light of the current rate study.

Let me know if you have any questions or need more information.

CITY-0007748

ROA-0600

STATE OF SOUTH CAROLINA
COURT OF COMMON PLEAS
COUNTY OF RICHLAND

COPY

JOSEPH S. AZAR and FRANK J. CUMBERLAND, JR., INDIVIDUALLY AND AS CLASS REPRESENTATIVES,

Plaintiffs,

vs. CASE NO. 2011-CP-40-6705

CITY OF COLUMBIA,

Defendant.

DEPOSITION OF: MISSY CAUGHMAN

DATE: July 31, 2012

TIME: 1:50 p.m.

LOCATION: Law Offices of McLaren & Lee
1508 Laurel Street
Columbia, South Carolina

TAKEN BY: Counsel for the Plaintiffs

REPORTED BY: ANGELA D. ZUVER, Court Reporter

A. WILLIAM ROBERTS, JR., & ASSOCIATES

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APPEARANCES OF COUNSEL:

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mullen.taylor@mgclaw.com
tlydon@mgclaw.com

(INDEX AT REAR OF TRANSCRIPT)

STIPULATIONS

It is stipulated by and among Counsel that this deposition is being taken in accordance with the South Carolina Rules of Civil Procedure, Rule 30; that all objections as to Notice of this deposition are hereby waived; that all objections except as to form are reserved until the time of trial; and that the deponent does not waive reading and signing of this deposition.

* * * * * * * * * *

MISSY CAUGHMAN

being first duly sworn, testified as follows:

EXAMINATION

BY MR. CONNELL:

Q. Ms. Caughman, my name is Gene Connell and I represent the plaintiffs along with Dixon Lee in this case. I want to ask you some brief questions, if I can, about some issues regarding the City of Columbia's water enterprise -- utility enterprise fund.

A. Okay.

Q. Tell me, if you would, what you do for the City of Columbia and how long you've been in that job.

A. I'm the budget director for the City of

Columbia. I've been the budget director since -- the actual title of budget director since maybe 2006, but I've been -- I've worked on the budget my entire time with the city.

Q. All right. And how did you get to be budget director?

A. I started out as management budget analyst and then just through a series of progressions and promotions.

Q. And you have certain educational background that qualifies you to be the budget director?

A. I have a master's in public administration.

Q. Okay. And prior to being at the City of Columbia where else did you work?

A. I worked at the WYCA as a program director, and I worked at Palmetto Project, and prior to that I worked for a couple of law firms.

Q. Okay. Do you know why we're here today, what the purpose of this lawsuit is?

A. Yes.

Q. Tell me what you understand the issues to be in this lawsuit.

A. It is a class action lawsuit against

the City of Columbia and the use of our water and sewer funds.

Q. Just briefly tell me what you know about the use of the water and sewer funds. Do you have any involvement in the use of the -- I think they call it the utility enterprise fund.

A. Right. Well, as budget director I manage or I am involved with budgets for all of the city's operating capital projects funds.

Q. All right. One of the issues in the case is a transfer -- an annual transfer of four and a half million dollars --

A. Correct.

Q. -- from the utility enterprise fund to the general fund.

A. Yes. I'm familiar with that.

Q. All right. And is that four and a half million dollars that is in the utility enterprise fund, is that money collected from people who pay the water and sewer fees?

A. It comes from the water and sewer fund, which the primary source of the water and sewer fund, not the sole source of the water and sewer revenue fund, is from fees.

Q. All right. And when we say fees I'm

talking about your monthly water fee --

A. Right.

Q. -- or sewer fee?

A. Right.

Q. Now, when that money is transferred to the general fund is it -- the four and a half million, is it used for any water and sewer purpose or is it used for other city purposes?

A. The transfer?

Q. No, no. The money, once it's put into the general fund, what is the money used for?

A. It's a funding source within the general fund. It's not designated for a specific purpose of the general fund.

Q. Unlike the utility enterprise fund, which the money in that fund is designated for a specific purpose?

A. Yeah. Water and sewer and general fund are both separate funds. The water and sewer funds that stay within the water and sewer fund go for water and sewer activities. The transfer to the general fund, it is a funding -- it is a source of funding in the general fund, just like property taxes or any other funding source.

Q. All right. And would it be fair to say

that the money that's transferred from the utility enterprise fund to the general fund is not used for utility purposes once it is transferred to the general fund?

A. It's used for general fund purposes and there's not anything specific that it's used for for not used for. It's not designated for anything in particular in the general fund.

Q. All right. But it's not used for water and sewer purposes either; is that right?

A. Not within the general fund, no.

Q. The general fund is basically -- how many different subcategories do you have in that?

A. Within the general fund.

Q. Yes, ma'am.

A. The different funding sources?

Q. No, no. The different things that you spend the money on.

A. Oh. Within the general fund?

Q. Yes, ma'am.

A. Police, fire, public works, parks and recreation, municipal court, city management, city administration, development services, legislative meaning our city council, public relations, information technology, human resources. The

general operations of the city, which would include -- I mean, that's the entire city.

Q. I understand. The four and a half million dollars, does the general fund need that money on an annual basis to fund city services, the money that's transferred?

A. If the city -- it is $4.5 million. It's a small percentage of the general fund, but it is a large source of revenue. So the city would -- the city would have to find a way to replace that if it were gone.

Q. Okay. And do you know -- there's no way to know what that four and a half million dollars is used for in the general fund that's transferred from the utility enterprise fund, is there?

A. No. We don't -- we don't typically do that. It's just like business license revenues aren't used specifically for the functions of business licenses, property tax funds, all of the general fund -- I mean, we have a variety of -- the general fund has a variety of sources of revenue streams. They are not designated for a specific purpose. If they were then they're not a general fund source of revenue.

Q. All right. Do you know why it is or when it was decided that money needed to be taken from the utility enterprise fund and put in the general fund?

A. The practice goes back well before my time at the city. The earliest information I have on it is from resolution from 1993. However, the transfers were occurring before that which is why the resolution was developed.

Q. And I'm assuming that one of the reasons why the money is transferred from the utility enterprise fund to the general fund is because if do you that you won't have to increase taxes; is that right?

MR. LYDON: Object to the form. Answer the question if you can.

THE WITNESS: That is -- I mean, if it -- if the general fund were to lose that source of revenue it would have to seek another form of revenue to replace it or it would have to cut services. We would either have to raise the revenue or cut the expenses.

BY MR. CONNELL:

Q. How many mills would you have to increase taxes to --

A. I think the last count I heard was approximately ten mills.

Q. To --

A. To replace the 4.5 million.

Q. All right. Do you know in the beginning why the four and a half million dollars was used? Was there something that the city couldn't meet budget with the general fund or do you have any idea what --

A. That's well before my time.

Q. And I understand you must have been the person who found the resolution that I got yesterday, the one that's from '93?

A. Well, several folks have it, but I have a copy of it and have shared it around.

Q. Okay. And how long have you had that?

A. That resolution?

Q. Yes, ma'am.

A. I've been aware of the resolution at least since I started with the city in '98.

Q. There's a memo I just got too that's authored by you. Take a look at that exhibit. What exhibit number is that, ma'am?

A. Exhibit Number 6.

Q. All right. And I think it has your

name as the author; is that right?

A. That's correct.

Q. And your initials are besides it?

A. That's correct.

Q. What prompted you to write Exhibit Number 6?

A. One was a reminder of the policy, and then two, just looking at it from -- in terms of what is allowable under this resolution in terms of what was an amount there had been consideration possibly of -- ultimately one of the recommendations in the memo was whether or not to increase it and then move out items or activities from the water and sewer fund into the general fund and increase the transfer by like amount.

Q. Let me ask a couple of questions about what activities are being funded by the utility enterprise fund that you recommend or someone recommended be moved to the general fund that are just kind of generally discussed in that memo.

A. Some of the departments that were listed were of economic development, Office of Business Opportunity, the development corporations and other economic development initiatives.

Q. Why was it recommended that those be

moved out of the utility enterprise fund to the general fund?

A. Well, part of it was just looking at keeping them within a funding -- putting them within the general fund for likeness and operations and probably the possibility of allowing them to expand beyond what they're doing.

Q. Is part of the reason that they have nothing to do with the utility enterprise fund to begin with?

A. No. I'm not saying that.

Q. I understand that. I'm just asking --

A. No, I don't agree with that.

Q. When you said likeness what did you mean by that?

A. Well, within the water and sewer fund there is a little more restriction about how and what they can do. So within the general fund there is a little more flexibility. But at the time this memo was written there was some discussions that had been had, but at that time, though, too that was part of the purpose as well, was keeping them -- what was the parameters around what the amount of the transfer could be up to.

Q. Do you know when it was decided that

the certain departments that don't have anything to do with water and sewer were put into the utility enterprise fund budget?

A. No. Some of those were there before my arrival at the city and they're not all -- they're not -- they have not all been added in at the same time.

Q. But is it clear that those departments that you just named aren't doing the same thing that the utility enterprise fund department is doing?

A. Well, they're not actually treating water and sewer, if that's what you're saying.

Q. Yes, ma'am.

A. But that's not to say that they're not assisting the water and sewer system.

Q. When you say assisting what do you mean by that?

A. No different than any other -- business development would be for any other private company that's seeking to grow its customers base.

Q. Okay. So is the utility enterprise fund being used by the city as a private corporation would use that in making a profit?

A. I'm not sure I understand that

question.

Q. You said it's no different than what a private corporation was doing in trying to development its business, I think, and I'm just asking you is that -- is the utility enterprise -- or the utility department, is that being operated in the same manner?

A. Well, it's the enterprise fund. It's meant to be operated as a business. That's the nature of an enterprise fund.

Q. But only in regard to the utilities; is that right?

A. Yes.

Q. So would you agree that other things that have nothing to do with utilities shouldn't be part of the utility enterprise fund?

A. Those are management decisions. This was just a way of making -- if it were to happen that would be the only way in order to move them over.

Q. The development corporations that are currently -- that are or were being funded from the utility enterprise fund, do you know how long that's been going on?

A. Ten to twelve years, to my knowledge.

Q. Do you know the history of how that happened?

A. No. I can't think of any specific reasons right now.

Q. Okay. Does the utility enterprise fund make a profit?

A. Does it make a profit?

Q. Yes, ma'am.

A. Do its revenues exceed its expenditures?

Q. Yes, ma'am.

A. Yes.

Q. All right. By at least four and a half million dollars, it sounds like, every year; is that right?

A. It varies. It varies year to year. And there have been years -- I think at least one year that it did not make a surplus or a profit.

Q. And I think in your memo you recommended that it be increased, the transfer amount; is that right?

A. That was a recommendation in the memo, yes.

Q. And that was from four and a half to 5.2 or something; is that right?

A. Yes, 5.6.

Q. 5.6. And why did you recommend that the transfer be increased from four and a half to 5.6 million --

A. If those departments that I mentioned earlier were to be moved to the general fund that would be the amount needed for the general fund in order to support those operations moving into the general fund without the general fund increasing revenues from another source or decreasing operation and cost.

Q. So you're saying if you were going to take those development corporations and put them in the general fund you had to have a funding mechanism for them?

A. Correct.

Q. And that was just going to be to increase the utility enterprise fund transfer --

A. Right.

Q. -- to the general fund?

A. It would have been no different in the sense of the amount because the amount was -- that's how much those departments -- the budget was for those operations anyway. So it was the -- the net would have been zero in that case. In other

words, they were being funded already in the water and sewer by that amount.

Q. I see.

A. So all you would have been doing was moving them from those -- moving those corporations or those lines into the general fund and moving the revenue with it.

Q. So you were just adding to the general -- were just moving dollars from one side to the other really?

A. Exactly. It wouldn't have been a net -- it would have been a net effect of zero say on either fund. The revenue and expense would have followed them.

Q. Have you had an opportunity the look at the Black & Veatch study from 2007?

A. I'm familiar with it.

Q. Were you working for the city at that time?

A. I was.

Q. Let me ask you to look at that, if you would. I believe there's one that's a draft and one is a -- I guess must be a final copy. You've got in your right hand Exhibit Number --

A. This one is Exhibit 2 and there's

another one that's Exhibit 3 that has an earlier date.

Q. Okay. I think Exhibit 3 has at the bottom draft?

A. Exhibit 3 has a draft.

Q. When is the last time you have looked at those particular studies?

A. Yesterday.

Q. Good. Were you at all involved in the discussion with Black & Veatch prior to them preparing this study?

A. Yes, I was.

Q. All right. And tell me about how that came to pass, that you became involved in that.

A. Well, when the project -- Black & Veatch had performed a rate study for the city and then when some discussions came about that it was time to update our indirect cost study I was involved with Black & Veatch on performing the study. I was sort of the staff person assigned to help them with their study preparations.

Q. So you would have been the person who gave them the background material prior to them writing the study; is that right?

A. That is correct.

Q. So all of the documentation, Exhibits 1A, 1B, 2A and 2B that are attached to Exhibit 3 --

A. Exhibit 3?

Q. I'm sorry. Use Exhibit 2 because that's the final one, isn't it?

A. That is.

Q. Do you agree with me that is the final one?

A. Yes. Exhibit 2 is the final, and the attachments to it.

Q. Yes, ma'am. Are those attachments that you gave to the Black & Veatch people?

A. Yes, I did.

Q. And are those numbers that you came up with? I shouldn't say you came up with. I'm not saying you pulled them out of the air.

A. They are city department budgets. Yes, they are.

Q. All right. And about how much time did you take in getting that information to be used in the Black & Veatch study?

A. How much time did I take?

Q. Yes, ma'am. Did it take you a while to get all that to them or no?

A. No, it didn't take me too long to get

this to them. And then they -- their process was they actually interviewed the different departments. I provided the budgetary information and then Black & Veatch prepared the information that they used for their report.

Q. Did you give them the names of the people to interview?

A. I don't recall exactly if I was the only one that would have given them names, but I'm sure I would have given them a list and then supplemented it with assistance from any department head or management involved in terms of whom they should talk to to get information from.

Q. Did you go to the interviews with the department heads?

A. No, I did not attend all of the meetings with Black & Veatch.

Q. How did you get the honor of having to deal with the Black & Veatch people and coming up with the documentation to let them do the study? Was that something you were directed to do by the city manager or --

A. I don't remember if I was drafted or volunteered. Most likely if the discussions came up about their methodology and approach, which

would have included budgetary information, it would have been a natural match to have me work with them.

Q. Have you looked at the methodology that is in the report?

A. I'm familiar with it.

Q. Do you think the methodology that Black & Veatch used was accurate and correct?

A. Yes.

Q. Do you think that the documentation that you gave them so that they could come up with their opinions was correct information?

A. At the time, to the best of my knowledge, yes, it would have been accurate and correct department budget -- what represented the departments' budgets.

Q. All right. As a result of getting the report, did you write any reports to anyone about the report from Black & Veatch?

A. I don't recall having anything else that I wrote in follow-up other than just transmission of the report to management.

Q. And to management means the city manager?

A. The city manager, the department heads.

I did work with this project -- engineering was primarily the contract manager for Black & Veatch, so they would have been working on this as well. So the utility director would have also been involved with that.

Q. Okay. About how long do you think this study -- it took to get the study and to get the records? Was it a month process, several months, or?

A. It was at least several months. At least anywhere from 30 to 90 days. I don't recall exactly, but it was not a very lengthy, lengthy project.

Q. Okay. What was the purpose of actually getting the study done to begin with? Do you know?

A. To validate what the indirect cost was for the city at the time and to update that information to have a more -- to have a more accurate account of what the indirect cost allocation was.

Q. Had there been some complaints from someone or was that just something that administration decided needed to be done?

A. I don't recall any complaints, but it's just something that needs to be done on a periodic

basis, you know, just to make sure that your numbers stay accurate and reflect the cost.

Q. Okay. So you wanted to -- I shouldn't say you. But the city wanted to make sure that they wanted -- that they could reflect the indirect costs they were provided to the utility enterprise?

A. Right.

Q. Let me ask you to look at Page 3, Findings and Recommendations.

A. Okay.

Q. The next full paragraph after the bullet points.

A. Yes.

Q. Based on our analysis of the utility's 2006 budget of 94.8 million, approximately 7.6 million of directly funded costs should not be funded by the utility enterprise fund. Do you agree with that statement or not?

A. I'm not certain without looking back through it to see what makes up the 7.5.

Q. Let me ask you to go to Page 16, which is the last page, which I believe is the compilation of the -- if you look on the far right-hand corner -- seven and a half million dollars. I can only assume that those are the

numbers that they want to move -- are those the groups they want to move from the utility enterprise fund?

A. That would actually be from the entire -- going back to the very first page of the report.

Q. Yes, ma'am. Well, it goes -- it's Exhibit 2A and 2B, but the seven and a half million dollars appears to be the line item at the end of the last page.

A. This was their interpretation in terms of what amounts the departments that were specifically in the water and sewer system, the departments actually charged directly to the water and sewer system in terms of their performance of work that Black & Veatch felt was more general fund appropriate, meaning not services to the general -- not services to the water and sewer system or general fund purposes.

Q. Yes, ma'am. Do you agree with their analysis?

A. I have to refamiliarize myself with what some of their analysis provided. I did not attend all the interviews so I'm not sure what made their determination in terms of other than just it

look likes a lot of it was related to personnel and some service expenses.

I'm not certain if I agree with it or not only because I'm not really certain what they were using to validate the 7.5. There may be some things in here that were likely in the sense that some of the work performed was not -- was more related to general fund types of activities because some of the departments cross over multiple funds. I can't say I agree with all 7.5. And that would be at that time.

Q. I understand.

A. Today is a different story.

Q. I understand completely. What number do you think you would agree with? You said you can't agree with all of it.

A. I would be -- more likely half of that.

Q. So you're talking about 3.7 or something?

A. Closer to three. Yeah, closer to three.

Q. All right. And if you look --

A. And looking at the departments that they line itemed.

Q. If you look back at Page 3 it says:

This includes $3.6 million for nondepartmental, capital improvements and component units --

A. Right.

Q. -- parentheses, development corporations.

A. Right.

Q. That's about pretty close to the number you've indicated you would agree; is that right?

A. That's true.

Q. All right. And are we talking about those areas, nondepartmental, capital units and component units, is that what you're referring to when you come up with that number?

A. That would be true.

Q. And, of course, it says, our analysis is not intended to suggest these activities have no value, however they shouldn't be in the utility enterprise fund.

A. Right.

Q. Was that ever acted on by the city council?

A. The 7.5 or 3.6?

Q. Either.

A. No.

Q. Was the 7.6 put before the city

council?

A. The study itself was put before city council.

Q. And city council declined to consider that; is that right?

A. The action taken more from city council was the reduction in indirect cost transfer amount.

Q. And you're talking about the reduction by the $978,000 -- there's a $3.2 million transfer.

A. Right.

Q. And the study found that it should only be about 2.2 million; is that right?

A. That's correct.

Q. So the city council reduced that by 978,000?

A. Yes, we did.

Q. There's also some indication that some buildings were funded by the utility enterprise fund.

A. Yes.

Q. And those buildings had nothing to do with utility enterprise fund or do you know?

A. Or not designated entirely to it. To be honest, I forgot a part about that -- of the study, but I do recall that there were discussions

about some of the buildings that were owned by the utility system.

Q. Page 4 of the report.

A. Okay.

Q. During the conduct of the study it was determined that some buildings that were purchased with utility funds were being used and occupied by departments other than the utility itself.

A. Uh-huh.

Q. Because these assets were purchased with utility funds it is reasonable to expect a return of investment. Do you know which buildings they were talking about?

A. Any of the buildings that would have been -- no, I do not recall. The only one that comes to mind is the 1525 Laurel Street, which has been -- we're no longer located at that building.

Q. Okay. Then the conclusion at the bottom: As an enterprise fund that receives its operating revenues from ratepayers for water and wastewater services is important that the operating budget be directly attributable to the supply, treatment and distribution of water and the collection, treatment and disposal of wastewater.

A. Right.

Q. Are there currently line items in the Enterprise Operating Fund that are not directly attributable to supply, treatment and distribution of water, collection, treatment and disposal or wastewater?

A. Are you asking my opinion?

Q. Yes, ma'am.

A. Yes, there are line items that do not directly deal with the treatment of water.

Q. Which ones would they be?

A. Any of the administrative functions, the development and economic development operations, the public relations, the public safety for the security provided at the plants from the police department.

Q. Do you have any understanding about whether or not any of the other recommendations in the Black & Veatch report were acted upon by the city council?

A. The only one that was recommend was -- that was taken action upon was the reduction of the indirect transfer amount.

Q. And is it your understanding that the city council is going to increase the fund transfer from utility enterprise fund to the general fund

from four and a half million to your recommendation?

A. Oh, no. That never even made it to city council. It never made it to city council. It was not acted upon. At this point there is no intention of doing so.

Q. And I think your memo you referenced political considerations or legal considerations?

A. Well, with the fact that the -- the fact that the rate study was going through, it was probably not an action they wanted to take right in the midst of a rate study because the rate study was already evaluating all this information. So it was not any kind of major change that somebody would want to take right in the midst of that evaluation.

Q. There was a rate increase in 2012; is that right?

A. There was.

Q. And how much was the rate increase?

A. There was not one particular amount. It was a very -- it varied across the different types of customer bases and meter sizes and consumption.

Q. Do you know how much revenue the rate

increase was going to generate for the city?

A. I do not recall. I don't remember directly.

Q. If the four and a half million dollars was not directly transferred from the utility enterprise fund to the general fund would a rate increase still have been necessary?

A. Are you asking my opinion?

Q. Yes, ma'am.

A. Yes, it would.

Q. Okay. And why do you say that?

A. One, because the water and sewer system still relies on revenues and growth of those revenues and increasing of those revenues, not to mention our rate pay -- our bonding agencies expect a certain amount of making sure that the revenues stay fluent -- that our rates stay fluent. If we don't keep our rates up and then we are suddenly hit with the need to increase revenues it's an even larger amount that would have to be passed on to our customers.

Q. Would it have been -- if the four and a half million dollars had remained in the utility enterprise fund and not been directly transferred would the rate increase have been less?

A. I can't answer that.

Q. Could it have been less?

A. I really can't answer that.

Q. All right. And you don't know what -- how much more money the rate increase generates currently?

A. Not from memory I don't. We do know the amount, I just don't recall it by memory. That's something I don't know if we can follow back up on or not, but I just don't have it from memory.

Q. From 2007 until current do you know how much money the ratepayers have paid into the system?

A. The water and sewer fund generates approximately a hundred million dollars a year. The entire fund.

Q. Is that profitable to the City of Columbia to have a water and sewer fund generate a hundred million dollars a year?

A. Profitable to the city?

Q. Yes, ma'am.

A. It definitely benefits the city.

Q. How so?

A. One, it provides -- it's a water -- you can't live without water and sewer.

Q. I understand.

A. So that's kind of a basis of life.

Q. All right. Are there other benefits to the city and to the general fund, for instance?

A. Absolutely. It attracts business. It's an economic development which helps the city's tax base grow.

Q. All right. How does it -- if the ratepayers that are outside the city -- there's some 53 percent or something of the ratepayers that are from outside the city. Would you agree with that number?

A. I'm not familiar with exactly what the ratio is now, but I thought it was higher than even 53 percent.

Q. Okay. The money that they pay and is transferred to the general fund, the four and a half million specifically, how does that benefit them?

A. I don't know that I would say specifically that the rates that they generate is what's transferred.

Q. Well, you really don't know? It's all in one pocket, right?

A. Right.

Q. So at least 53 percent of it, if it's 53 percent of the --

A. If you wanted to apply a proportion.

Q. Well, how would that benefit them, those people that live outside the city who don't get city --

A. I imagine anything that benefits the region is still going to benefit those folks who are even outside the city. The water and sewer system is a -- it is a regional, in that sense, provider of utilities. It is an attraction to the community. The water and sewer system, you know, attracts businesses even outside the city. It attracts employers.

Q. Are you familiar with Title 6-1-330 of the South Carolina Code?

A. I'm familiar with Title 6, but I'm not exactly familiar with what section you're referring.

Q. I'll just kind of paraphrase it for you. Costs related to service must be used to pay the costs related to that service only.

A. Uh-huh.

Q. Do you understand what that means?

A. Yes.

Q. All right. And what do you think that means, in your opinion?

MR. LYDON: I'm going to object to the extent that you're asking her to give an legal opinion since she's a layperson and not a lawyer. But she can tell you what she thinks it means.

MR. CONNELL: She's smarter than you and I. She's doing the budget for the whole city.

BY MR. CONNELL:

Q. Go ahead and tell me what you think it means.

A. What I understand it to mean is that the rates that the users -- the rates paid are for the services that are provided by that rate.

Q. Okay. So in the context of water and sewer, the water and sewer customers are paying those rates and those monies must be returned for use for that system that he's paying for; is that right?

A. Yes.

Q. And that's not actually being done completely in this context; is that -- isn't that correct?

A. I believe it is.

Q. You do?

A. The water and sewer system is still being covered.

Q. How is the money that's being transferred from the general fund benefitting those people who are not -- that's not being paid for the service they paid for?

A. From what I just mentioned, the fact that the system is being run by the city, it's being operated by the city, it's being provided for by the city. It was developed by the city. It's bringing business and development to the communities, providing for the growth outside the city or even within the city.

Q. But when you're transferring money out of the utility utility enterprise fund by definition it's not going to be used for utility purposes if it's going to the general fund, right?

MR. LYDON: Object to the form.

THE WITNESS: Yeah. I'm not sure what you're --

BY MR. CONNELL:

Q. The utility enterprise fund is the fund that's used to maintain, build, construct the system, the water and sewer system, right?

A. Uh-huh.

Q. So if money is being taken out of that fund and transferred to the general fund that money is not available for the construction of the system, isn't that right, or for the maintenance of that system?

A. Well, the system is still being maintained for. And the revenues that are being generated are generated not only from ratepayers but also from those that are paying for -- there are also interest revenues. There are other sources of revenues in water and sewer besides just those rates that are being generated. So I'm not certain how to answer your question in the sense of whether or not the ratepayers are not still benefiting from the system even though they're outside the city limits or what's transferred to the general fund.

Q. So you don't -- you cannot really speak to that?

A. Huh-uh.

Q. Let me ask about the -- where is the newspaper article. Is that our --

MR. LYDON: The spreadsheet?

MR. CONNELL: Yeah, the spreadsheet.

MR. LYDON: Defendant's Exhibit 1.

BY MR. CONNELL:

Q. Have you seen Defendant's Exhibit 1 prior to today?

A. I have.

Q. What is that?

A. This was a chart generated that was used in the article that says the information came from the City of Columbia that shows the -- an interpretation of what's -- of the direct transfer as well other departments charged directly to the water and sewer system.

Q. Have you seen those numbers before?

A. I have.

Q. Did you provide those numbers to the State Newspaper?

A. I don't think I provided this information.

Q. Looking at that information, do you think it's correct and accurate?

A. It appears to be. I don't have anything with me to validate that that was the right amount for those years.

Q. And I understand those are just budget numbers, not actual numbers is, is that right, or do you know?

A. It appears to be budget numbers.

Q. And that information would have had to have been gotten from your office, I guess? Would that be right?

A. Not necessarily. It's also available there our city CAFRs or finance.

Q. Do you remember anybody coming to you and asking to get that information, a reporter or some innocent person, or not?

A. I can't remember with certainty.

Q. Okay. Do you remember reading it in the newspaper?

A. I remember seeing this chart. I don't remember if I saw it with this -- what particular -- there was another article similar, it seems like, but I'm not certain what this article was about or the nature of this entire article. But if you're asking me if I'm familiar with the numbers, yes.

Q. All right. Do you think the numbers are generally correct?

A. I think they're generally correct without being able to validate them with anything. I don't have anything with me to validate them. Otherwise they seem correct.

Q. They're in the ballpark, I guess?

A. They are.

MR. CONNELL: Thank you, ma'am. I appreciate you coming.

MS. TAYLOR: I don't have any questions.

(The deposition was concluded at 2:27 p.m.)

SIGNATURE OF DEPONENT

DEPONENT: MISSY CAUGHMAN
DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. CITY OF COLUMBIA

(Please return both Signature of Deponent pages)

I, the undersigned, MISSY CAUGHMAN, do hereby certify that I have read the foregoing deposition and find it to be a true and accurate transcription of my testimony, with the following corrections, if any:

PAGE	LINE	CHANGE	REASON

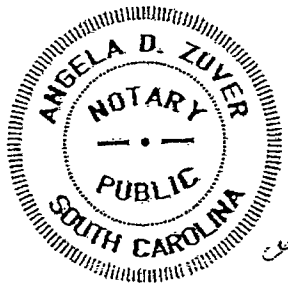
SIGNATURE OF DEPONENT (CONTINUED)

DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. CITY OF COLUMBIA

PAGE	LINE	CHANGE	REASON

MISSY CAUGHMAN Date

I, Angela D. Zuver, Notary Public for the State of South Carolina at Large, do hereby certify that the deponent was advised of his or her right to read and sign said deposition both verbally and in writing. If the deponent fails to execute and return foregoing Signature of Deponent pages within the thirty (30) days allowed pursuant to the Rules of Civil Procedure, the original transcript may be filed with the court.



Angela D Zuver

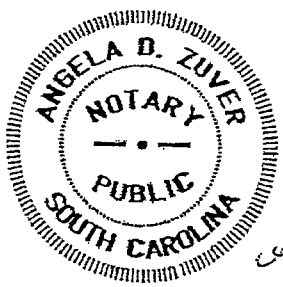
Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

CERTIFICATE OF REPORTER

I, Angela D. Zuver, Court Reporter and Notary Public for the State of South Carolina at Large, do hereby certify that the foregoing transcript is a true, accurate, and complete record.

I further certify that I am neither related to nor counsel for any party to the cause pending or interested in the events thereof.

Witness my hand, I have hereunto affixed my official seal this 17th day of August, 2012 at Lexington, Lexington County, South Carolina.



Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

I N D E X

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REQUESTED INFORMATION INDEX

(No Information Requested)

E X H I B I T S

(No Exhibits Proffered)

Exhibit 9

CITY OF COLUMBIA

Budget Office

INTEROFFICE MEMORANDUM

TO:	Steve Gantt, City Manager	DATE:	3/30/2012
Cc:	Ken Gaines, City Attorney		
	Missy Gentry, Assistant City Manager		
	Bill Ellis, Finance Director		
	Jeff Palen, Treasurer		
FROM:	Missy Caughman, Budget Director MAC		
RE:	Water & Sewer Transfer to General Fund		

For your records, attached is a copy of the City's Policy for Water & Sewer Transfers to the General Fund. In light of the discussion related to the water and sewer rate study and the possibility of increasing the transfer to the General Fund in the next fiscal year, I though it would be worthwhile to review the current policy.

Direct Transfer

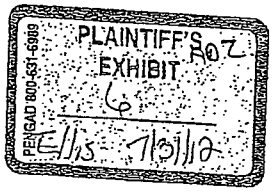
The Direct Transfer policy was adopted by Resolution 93-60 in 1993 by City Council (copy attached). According to the resolution it was adopted in order to formalize a transfer policy from Water and Sewer to the General Fund in order to not impair the water and sewer system's (system) ability to finance capital improvements nor the creditworthiness of the City's General Obligation Bonds. The thought being that if the transfers became inordinately large compared to other revenues would negatively impact our GO Bond rating as well as water and sewer rating. The current transfer to the General Fund is $4.5 million and it has been this amount since FY 1996/1997.

The Transfer Policy established the allowance for use of the net operating revenues once debt service, operating and maintaining needs of the system are met. At the time it was passed by City Council, there was no set policy that governed the amount of the transfers or for what purpose. The resolution sets forth conditions that are to be met for the operations of the system, before transfers can be made to include:

- maintaining rates and charges for service that provide for capital needs and meet financial covenants of the bond
- operate and maintain the system in an efficient and business like manner
- provide for a record or debt service sufficient to achieve and maintain a credit rating of AA

Section 4 defines the formula to be used for calculating the maximum amount to be transferred to the General fund as follows:

a. 50% of Net Water and Sewer Operating Income
b. 1/12 of the General Fund Budget
c. Total Transfer From W & S Fund Lesser amount of a or b above.



Using this calculation, the FY 11/12 transfer allowance is:

a.	50% of Net Water and Sewer Operating Income	
	FY 10/11 Estimated Net Income	$28,292,849
	50% of Net Income (before depreciation & interest)	$14,146,425
b.	1/12 of the General Fund Budget	
	General Fund	$115,201,254
	1/12 of Budget	$9,600,105
c.	Total Transfer From W & S Fund Lesser amount of a or b above.	
	Total Allowed Transfer	$9,600,105
	FY 11/12 Budgeted Transfer	$4,500,000
	Allowed Additional Transfer*	$5,100,105

Indirect Cost Allocation

The Indirect Cost Allocation is what the General Fund charges Water and Sewer for various administrative services provided such as accounting, human resources, IT, executive management, public relations, etc. Since FY 08/09 the amount of the transfer is $2,270,000 and is based on an indirect cost study performed by Black & Veatch in 2007. Prior to the study, the transfer amount was $3,200,000. While an update is due for this calculation, I would not expect that the cost of services has decreased.

In recent years, Finance has added this amount to the Direct Transfer when entries are made in our financial system and in the CAFR. Meanwhile, the budget continues to show this as revenue of the General Fund in Charges for Services and as an expense in the Finance Water Administration budget in the Water and Sewer fund.

Non-Operating Direct Allocation/Expenses

In addition to the allocations identified above, there are expenses paid directly out of Water and Sewer that are non-operating expenses and therefore are not associated with the maintenance nor the capital investment of the system. This includes departments and specific line items paid directly out of the water and sewer fund. I would add that there is a difference in opinion as to whether the items are considered non-operating.

In the proposed FY 12/13 budget, these items total $2,627,253 and includes Economic Development, Office of Business Opportunities, the allocation to the development corporations, Public Relations and the economic development special projects account.

For FY 12/13, I would ask if we could give consideration of the idea of moving all non-operating items previously referenced from Water & Sewer to the General Fund and increase the transfer by $2,700,000. As part of this review, we would need input from our Financial Advisor, Brent Robertson and of course Finance and Legal's perspectives as well. Understandably, there may not be the desire from a management or political perspective at this time, especially in light of the current rate study.

Let me know if you have any questions or need more information.

Exhibit 10

RESOLUTION

Adoption of Policy on Water and Sewer Fund Transfers to General Fund

WHEREAS, the waterworks and sewer system (the "System") of the City of Columbia (the "City") serve approximately 90,000 customers throughout the metropolitan area of the City; and

WHEREAS, the City has made a substantial capital investment in the System since its inception; and

WHEREAS, the System has in recent years produced annual revenues in excess of the sum of the expenses of operating and maintaining the System and debt service on the debt payable from System revenues (the "Net Revenues"); and

WHEREAS, the Net Revenues have been attributable to many factors, including, but not limited to, the City:

(a) maintaining the rates and charges for services provided by the System at levels sufficient to allow the City to meet the financial covenants of its Bond Ordinances and to provide sufficient debt service coverage to allow the City to meet the capital needs of the System, and providing a rate of return to the City on the capital it has invested in the System;

(b) operating and maintaining the System in an efficient and businesslike manner; and

(c) providing for a record of debt service coverage sufficient to achieve and maintain a credit rating of AA on the System's debt, thus minimizing the System's cost of borrowing; and

WHEREAS, the City has no policy governing the amount of Net Revenues, if any, to be transferred in each fiscal year

PLAINTIFF'S EXHIBIT AD 2
Gault 7/31/12

from its water and sewer fund (the "Water and Sewer Fund"), and prudent financial practice dictates that a policy be adopted so that Net Revenues transfers in future years impair neither the City's ability to operate and maintain the System and to borrow moneys to finance capital improvements to the System nor the creditworthiness of the City's General Obligation Bonds (which could result if the transfers to the General Fund were inordinately large compared to other General Fund revenues); NOW, THEREFORE,

BE IT RESOLVED by the Mayor and Council this 27th day of October, 1993, that the following general policy is adopted:

1. No transfer of Net Revenues from the Water and Sewer Fund to the General Fund shall be made if such transfer would impair the ability of the City to (a) operate and maintain the System in a sound and businesslike manner, (b) satisfy the covenants under the Bond Ordinances under which the System debt is issued and to make payment of any required debt service, (c) maintain all financial and capital reserves at their required levels or (d) maintain the capacity to fund capital improvements to the System without unduly relying on bonded indebtedness (e.g. using debt to finance more than approximately 50% of capital requirements);

2. The City shall not transfer Net Revenues from the Water and Sewer Fund to the General Fund in amounts which would make necessary increases to the rates and charges of the System that would make such rates and charges uncompetitive compared to the rates and charges of surrounding water and sewer providers or those providers of water and sewer services in the State's other major metropolitan areas;

3. The City shall not make transfers of Net Revenues from the Water and Sewer Fund to the General Fund if such transfers shall constitute a disproportionately large portion of General Fund revenues thereby lessening the creditworthiness of the City's General Obligation Bonds;

4. In no event shall the City transfer Net Revenues from the Water and Sewer Fund to the General Fund in any fiscal year an amount greater than the lesser of (a) 50% of the net earnings of the system for such fiscal year (defined as gross System revenues less System operating and maintenance expenses before depreciation and interest) or (b) one-twelfth (1/12) of the City's total General Fund expenditures in such fiscal year.

Requested by:

_____

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 10-27-93

Final Reading 10-27-93

R-93-60

RESOLUTION

Adoption of Policy on Water and Sewer Fund Transfers to General Fund

WHEREAS, the waterworks and sewer system (the "System") of the City of Columbia (the "City") serve approximately 90,000 customers throughout the metropolitan area of the City; and

WHEREAS, the City has made a substantial capital investment in the System since its inception; and

WHEREAS, the System has in recent years produced annual revenues in excess of the sum of the expenses of operating and maintaining the System and debt service on the debt payable from System revenues (the "Net Revenues"); and

WHEREAS, the Net Revenues have been attributable to many factors, including, but not limited to, the City:

(a) maintaining the rates and charges for services provided by the System at levels sufficient to allow the City to meet the financial covenants of its Bond Ordinances and to provide sufficient debt service coverage to allow the City to meet the capital needs of the System, and providing a rate of return to the City on the capital it has invested in the System;

(b) operating and maintaining the System in an efficient and businesslike manner; and

(c) providing for a record of debt service coverage sufficient to achieve and maintain a credit rating of AA on the System's debt, thus minimizing the System's cost of borrowing; and

WHEREAS, the City has no policy governing the amount of Net Revenues, if any, to be transferred in each fiscal year

from its water and sewer fund (the "Water and Sewer Fund"), and prudent financial practice dictates that a policy be adopted so that Net Revenues transfers in future years impair neither the City's ability to operate and maintain the System and to borrow moneys to finance capital improvements to the System nor the creditworthiness of the City's General Obligation Bonds (which could result if the transfers to the General Fund were inordinately large compared to other General Fund revenues); NOW, THEREFORE,

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2. The City shall not transfer Net Revenues from the Water and Sewer Fund to the General Fund in amounts which would make necessary increases to the rates and charges of the System that would make such rates and charges uncompetitive compared to the rates and charges of surrounding water and sewer providers or those providers of water and sewer services in the State's other major metropolitan areas;

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4. In no event shall the City transfer Net Revenues from the Water and Sewer Fund to the General Fund in any fiscal year an amount greater than the lesser of (a) 50% of the net earnings of the system for such fiscal year (defined as gross System revenues less System operating and maintenance expenses before depreciation and interest) or (b) one-twelfth (1/12) of the City's total General Fund expenditures in such fiscal year.

Requested by:

_____

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 10-27-93

Final Reading 10-27-93

R-93-60

100% Recycled 30% PCW

Exhibit 11

BLACK & VEATCH
building a world of difference™

ENERGY WATER INFORMATION GOVERNMENT

April 2, 2007

Mr. Charles P. Austin, Sr.
City Manager
City of Columbia
PO Box 147
Columbia, SC 29177

Re: 2007 Indirect Cost of Service Study

Dear Mr. Austin:

Black & Veatch is pleased to submit to you the results of the 2007 Direct and Indirect Cost of Service Study (the "Study"). This letter provides the background, methodology, findings, and recommendations regarding the 2007 Study. Attached to this letter are summary tables indicating the results of our analysis of the 2006 budget for both the general fund (indirect budget) and the Utility (direct budget). We wish to thank the City departments that assisted with the conduct of this study and graciously provided their time, data, and perspective on cost drivers and benefit provided to the Utility.

Background

The City of Columbia, SC (the "City") operates a water and wastewater system (the "Utility") serving customers within City limits and outside the City in outlying areas, providing water service to 114,000 customers and wastewater service to 59,000 customers. The Utility's operating budget is a self sustaining Enterprise Fund, separate from the City's General Fund, where the Utility primarily recovers its operating and capital expenses through user rates.

The City provides various administrative and support services to the Utility, such as accounting, human resources, and legal. The employees and functions involved in providing these administrative are funded by the City's General Fund. In return the Utility pays the City for these services through a transfer to the General Fund of indirect costs totaling $3.2 million for 2006/07. This transfer covers functions provided by organizations such as the city manager's office and council's office.

In addition to the indirect costs transferred, direct costs have been budgeted by the Utility based on historical precedent and City budgeting practices. These direct costs include the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater, as well as support services and other City functions. Other City departments that directly provide service to the Utility include customer service, GIS management, and construction management, among others. Budgets for the City departments that currently reside within the Utility Enterprise Fund budget totaled approximately $15 million in 2006.

Black & Veatch was hired by the Utility to review the reasonableness of the budgeted direct and indirect costs budgeted for other City departments that were included in the Utility's 2006 Enterprise Fund budget, the services provided by these non-Utility departments, and the estimated costs. Black & Veatch also looked for services that the Utility may have been receiving from the General Fund but were not explicitly included in the current budget transfer mechanisms.

In addition to the indirect transfer of $3.2 million, and the direct cost of $15 million, the Utility transfers an additional $4.5 million to the City's General Fund as directed by resolution. Analysis of this transfer was not included in the scope of this study, and therefore no opinion has been made in its regard.



City of Columbia, South Carolina
Mr. Austin, Sr.

April 2, 2007

Methodology

The first step in the study was to review the Fiscal Year 2006 General Fund budget and the Utility budget to identify and understand the departments within each budget. Black & Veatch then met with staff from both the Utility and City to discuss General Fund department functions and roles, and the degree to which a given department may provide service to the Utility. As a result of these discussions, Black & Veatch was able to determine that certain General Fund departments provide services primarily to the benefit of the entire City of Columbia community, but no services specifically attributable to the Utility operations and were properly excluded from the Utility's 2006 budget. Such departments included solid waste, parks and recreation, police, and municipal court. The departments were excluded from further analysis under this study. For the remaining General Fund departments, key managers and employees were interviewed to understand their major functions, activities, and responsibilities in order to determine whether or not a causal relationship could be established between these department's activities and the Utility operations. If a causal link was identified, workload and cost drivers were discussed as a first step in determining a method for calculating the estimated cost of service provided.

A similar process was followed with respect to City departments currently funded directly by the Utility budget. After reviewing the Utility budget, and following the initial discussions with the Utility and City budget staff, interviews were conducted with key City department managers and leadership to develop a deeper understanding of operations of these City departments. The purpose of these interviews was to identify areas where services provided by the City department were likely to provide benefit to organizations beyond the Utility itself. These interviews followed the same general approach as those conducted to better understand the indirect allocation described above. Specifically, we met with department managers and leadership to determine a given department's primary function, activities, and responsibilities. We collaborated with department managers in the development of causal links, workload and cost drivers, as a first step in determining a method for quantifying the benefit received by the Utility.

After this set of initial interviews and data gathering, activity-based costing principles were applied to establish unit costs for various services provided by departments. Some of the cost drivers used to allocate department budgets between the Utility and general fund budget included the number of employees, number of workstations, square footage occupied, or number of purchase orders. The cost drivers varied depending on the nature of the service provided. For example, under accounting function (1401), payroll staff expense was allocated to the Utility based on the number of City employees, under the assumption that payroll costs are generally the same for any given City employee and therefore the best driver of costs is most directly related to the number of employees for whom payroll transactions are processed.

This approach works well for departments that provide a transaction-based service, such as payroll. However, some departments and cost centers that are not transaction-based, and did not have a clear cost-causative method for allocating expenses. In such instances it is necessary and reasonable to gather subject matter expert (SME) estimates that represent the amount of time spent or resources dedicated to providing services to City departments and functions. These estimates were primarily gathered during the initial interview process. In some instances, follow up interviews were required to develop a deeper understanding of a department's functions and costs, and validating the approach.

For example, the City council and the City managers office does not have a transaction-based set of responsibilities. However, based on interviews with City staff it was determined a significant amount of time and resources within those departments are focused on two primary activities, which included budget development, review, and approval, and Council agenda items. After costs were attributed to these primary functions, the costs were assigned to the Utility based on its proportionate share of total budget dollars or agenda items reviewed.

City of Columbia, South Carolina
Mr. Austin, Sr.

April 2, 2007

Findings & Recommendations
Through the conduct of the study and associated interviews with department managers, some of the key findings noted include:

- Services funded by the Utility provide benefit to both the general fund and the Utility, such as GIS.
- Departments provide services that benefit the Utility, but were being 100% funded by the general fund, such as
  - Overtime for Homeland Security personnel
  - Fire hydrant maintenance vehicles and materials
- Department budgets that were 100% funded directly by the Utility provided no direct, causal benefit to the Utility, such as Economic Development.
- Utility funds have purchased 5 buildings that are used by both Utility and Municipal departments, yet no rent or return is being assessed for use of the buildings by non-Utility personnel.

In addition to the key findings noted above, we have two primary recommendations for further actions by the City and Utility:

- The City should continue its pursuit of performance-based budgeting, as it provided a strong basis for further refinement in cost attribution to the Utility.
- As part of our study, a model is being created to enable repeated applications of the study framework. The model inputs should be updated annually as part of the budget cycle to provide current linkage between costs and drivers.

Based on our cost causal analysis, of the Utility's 2006 budget of $94.8 million in Exhibit 2a and 2b, approximately $7.5 million of directly funded costs should not be funded by the Utility Enterprise Fund and are more appropriately funded through the general fund budget. This includes $3.6 million for non-departmental, capital improvements, and component units (development corporations). Our analysis is not intended to suggest the activities and functions provided by these departments is not of value to the City; rather, our analysis indicates no direct cost causation or benefit could be attributed to the Utility for these services, and therefore no cost causal based justification for direct funding from the Utility was supported for purposes of this study.

The estimated cost of services and associated benefit to the Utility provided through the indirect transfer totals $2.27 million as shown in Exhibit 1a and 1b. These costs are primarily associated with legal support, human resources, legislative offices, and accounting. When compared to the budgeted indirect transfer level of $3.2 million, our analysis supports a reduction in this transfer of $930,000. It should be noted, based on the manner in which the Utility budget is presented, this amount is included in the $7.5 million noted above in Exhibit 2a and 2b.

This study assumes that the budget for each department is commensurate with the level of service provided to support the operating functions of the City government and Utility. This study did not include a performance or efficiency assessment of the City and Utility departments.

Finally, during the conduct of the study it was determined that some buildings that were purchased with Utility funds were being used and occupied by departments other than the Utility itself. Because these assets were purchased with Utility funds, it is reasonable to expect a return on investment that could be recouped through rent or other such charges applied to the City departments that currently use the space. This amount was not quantified during the conduct of the study and warrants further study regarding the remaining value of the assets on the Utility books and ways in which a return on those assets may be achieved.

City of Columbia, South Carolina
Mr. Austin, Sr.

April 2, 2007

Conclusion

As the City grows and evolves, it is reasonable to expect roles and activities of each department to change, and levels of service to the Utility to shift. It is therefore recommended that the City complete an indirect cost of service study like this one every five to ten years. As an enterprise fund that receives its operating revenues from rate payers for water and wastewater services received, it is important that the operating budget be directly attributable to the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater.

Thank you for your time and support during this study and providing us with the materials needed. We appreciate the opportunity to work with you and your staff.

Very truly yours,

BLACK & VEATCH

Thomas R. Peterson

Thomas Peterson
Vice President

CC:
Mr. John Dooley
Mr. Steve Gantt
Ms. Missy Caughman
Ms. Lisa Rolan
Mr. Craig Rittling - B&V
John Kersten - B&V

Exhibit 1a
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Summary

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		General Government					
		Legislative	432,632	20%	80%	84,476	348,156
		City Manager	627,972	20%	80%	122,619	505,353
		Legislative Affairs	275,273	20%	80%	53,750	221,523
		Administrative Services	408,075	19%	81%	77,107	330,968
		Operations	253,771	80%	20%	203,017	50,754
		Commerce & Development	235,842	37%	63%	87,166	148,676
		Public Services	124,908	4%	96%	4,681	120,227
		Office of Business Opportunities	477,735	33%	67%	155,748	321,987
		Citizens Support Services	286,953	20%	80%	56,031	230,922
		Human Resources	622,284	21%	79%	133,217	489,067
		Training & Development	155,023	29%	71%	45,150	109,873
		Public Information	398,036	0%	100%	-	398,036
		Legal	1,374,116	17%	83%	229,019	1,145,097
1100		Total General Government	5,672,620	22%	78%	1,251,982	4,420,638
		Total Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
1400		Total Municipal Court	2,092,715	0%	100%	-	2,092,715
1600		Finance					
		Accounting	558,808	19%	81%	107,098	451,710
		Finance Administration	263,569	30%	70%	79,071	184,498
		Business License	645,398	0%	100%	-	645,398
1600		Total Finance	1,467,775	13%	87%	186,169	1,281,606
1700		Total Planning	643,290	6%	94%	35,993	607,297
1900		Total Development Services	2,918,401	0%	100%	-	2,918,401
2000		Total Police Department	24,322,257	0%	100%	-	24,322,257
		Homeland Security					
		Public Safety Officers	1,211,599	1%	99%	7,790	1,203,809
		Emergency Operations	245,220	0%	100%	-	245,220
		Total Homeland Security	1,456,819	1%	99%	7,790	1,449,029
2100		Total 911/311 Emergency Comm. Center 2100	1,992,952	0%	100%	-	1,992,952
2200		Fire					
		Fire Admin	706,181	0%	100%	-	706,181
		Fire Training	537,860	0%	100%	-	537,860
		Fire Prevention	941,444	0%	100%	-	941,444
		Fire Suppression	15,049,501	0%	100%	-	15,049,501
		Maintenance	470,648	7%	93%	30,981	439,667
2200		Total Fire Department	17,705,634	0%	100%	30,981	17,674,653
2300		Total Parks and Recreation	9,164,721	0%	100%	-	9,164,721
2400		Public Works					
		Public Works	473,501	1%	99%	4,891	468,610
		Streets & Sidewalks	1,427,655	10%	90%	139,538	1,288,118
		Traffic Ops / Lighting	2,633,688	0%	100%	-	2,633,688
		Animal Control	1,090,501	0%	100%	-	1,090,501
		Forestry & Beautification	2,153,466	0%	100%	-	2,153,466
		Solid Waste	9,601,908	0%	100%	-	9,601,908
		Traffic Engineering	253,684	0%	100%	-	253,684
		Total Public Works	17,634,403	1%	99%	144,428	17,489,975
2700		Total Information Technology	2,476,483	19%	81%	478,269	1,998,214
2800		Total Public Bldgs/Support Svcs	1,188,663	0%	100%	-	1,188,663
		TOTAL SUMMARY					
		Personal Services	65,341,278	2%	98%	1,625,011	63,716,265
		Operating Expenses	5,372,372	2%	98%	108,854	5,263,518
		Service Expenses	13,347,065	3%	97%	376,372	12,970,693
		Capital Expenses	4,676,020	1%	99%	25,374	4,650,646
		Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
		TOTAL GENERAL FUND	94,851,113	2%	98%	2,269,806	92,581,307

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation-Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		General Government					
	1101	Legislative					
		Personal Services	262,161	20%	80%	51,190	210,971
		Operating Expenses	22,250	20%	80%	4,345	17,905
		Service Expenses	148,221	20%	80%	28,942	119,279
		Capital Expenses	-	20%	80%	-	-
		Legislative	432,632	20%	80%	84,476	348,156
	1102	City Manager					
		Personal Services	542,376	20%	80%	105,905	436,471
		Operating Expenses	21,499	20%	80%	4,198	17,301
		Service Expenses	60,297	20%	80%	11,774	48,523
		Capital Expenses	3,800	20%	80%	742	3,058
		City Manager	627,972	20%	80%	122,619	505,353
	1103	Legislative Affairs					
		Personal Services	87,763	20%	80%	17,137	70,626
		Operating Expenses	1,200	20%	80%	234	966
		Service Expenses	186,310	20%	80%	36,379	149,931
		Capital Expenses	-	20%	80%	-	-
		Legislative Affairs	275,273	20%	80%	53,750	221,523
	1110	Administrative Services					
		Personal Services	327,381	18%	82%	59,382	267,999
		Operating Expenses	13,970	18%	82%	2,534	11,436
		Service Expenses	21,724	18%	82%	3,940	17,784
		Capital Expenses	45,000	25%	75%	11,250	33,750
		Administrative Services	408,075	19%	81%	77,107	330,968
	1107	Operations					
		Personal Services	211,271	80%	20%	169,017	42,254
		Operating Expenses	14,000	80%	20%	11,200	2,800
		Service Expenses	25,500	80%	20%	20,400	5,100
		Capital Expenses	3,000	80%	20%	2,400	600
		Operations	253,771	80%	20%	203,017	50,754
		Commerce & Development	202,042	37%	63%	74,674	127,368
		Personal Services	15,300	37%	63%	5,655	9,645
		Operating Expenses	13,800	37%	63%	5,100	8,700
		Service Expenses	4,700	37%	63%	1,737	2,963
		Capital Expenses	235,842	37%	63%	87,168	148,676
		Commerce & Development					
	1111	Public Services	101,238	4%	96%	3,794	97,444
		Personal Services	8,240	4%	96%	309	7,931
		Operating Expenses	15,430	4%	96%	578	14,852
		Service Expenses	-	4%	96%	-	-
		Capital Expenses	124,908	4%	96%	4,681	120,227
		Public Services					
	1126	Office of Business Oppourtunities	313,735	47%	53%	145,933	167,802
		Personal Services	13,100	47%	53%	6,093	7,007
		Operating Expenses	142,900	0%	100%	-	142,900
		Service Expenses	8,000	47%	53%	3,721	4,279
		Capital Expenses	477,735	33%	67%	155,748	321,987
		Office of Business Opportunities					
	1119	Citizens Support Services	231,933	20%	80%	45,288	186,645
		Personal Services	40,700	20%	80%	7,947	32,753
		Operating Expenses	14,320	20%	80%	2,796	11,524
		Service Expenses	-	20%	80%	-	-
		Capital Expenses	286,953	20%	80%	56,031	230,922
		Citizens Support Services					
	1112	Human Resources	552,253	21%	79%	118,225	434,028
		Personal Services	42,062	21%	79%	9,005	33,057
		Operating Expenses	27,969	21%	79%	5,988	21,981
		Service Expenses	-	21%	79%	-	-
		Capital Expenses	622,284	21%	79%	133,217	489,067
		Human Resources					
	1129	Training & Development	95,898	29%	71%	27,930	67,968
		Personal Services	8,300	29%	71%	2,417	5,883
		Operating Expenses	48,525	29%	71%	14,133	34,392
		Service Expenses	2,300	29%	71%	670	1,630
		Capital Expenses	155,023	29%	71%	45,150	109,873
		Training & Development					

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	1118	Public Information					
		Personal Services	242,856	0%	100%	-	242,856
		Operating Expenses	68,980	0%	100%	-	68,980
		Service Expenses	86,200	0%	100%	-	86,200
		Capital Expenses	-	0%	100%	-	-
		Public Information	398,036	0%	100%	-	398,036
	1501	Legal					
		Personal Services	804,251	17%	83%	134,042	670,209
		Operating Expenses	60,625	17%	83%	10,104	50,521
		Service Expenses	482,240	17%	83%	80,373	401,867
		Capital Expenses	27,000	17%	83%	4,500	22,500
		Legal	1,374,116	17%	83%	229,019	1,145,097
1100		Total Summary					
		Personal Services	3,975,158	24%	76%	952,517	3,022,641
		Operating Expenses	330,226	19%	81%	64,041	266,185
		Service Expenses	1,273,436	17%	83%	210,404	1,063,032
		Capital Expenses	93,800	27%	73%	25,020	68,780
1100		Total General Government	5,672,620	22%	78%	1,251,982	4,420,638
		Non-Departmental					
		Solicitors Office - (Teen Court)	97,760	0%	100%	-	97,760
		Elections	-	0%	100%	-	-
		Employee Holiday Gifts	110,000	26%	74%	28,700	81,300
		General Insurance	329,500	26%	74%	85,969	243,531
		Retiree Benefits	913,551	0%	100%	-	913,551
		Special Projects/Miscellaneous	60,700	0%	100%	-	60,700
		COLA & Merit Program	12,071	0%	100%	-	12,071
		Tuition Reimbursement Program	40,000	0%	100%	-	40,000
		Capital Improvements	200,000	0%	100%	-	200,000
		Council Contingency	100,000	20%	80%	19,526	80,474
		Technology Contingency	15,000	0%	100%	-	15,000
		Integrated Software	300,000	0%	100%	-	300,000
		Debt Service	1,014,600	0%	100%	-	1,014,600
		Debt Service- Lease Purchase	1,198,198	0%	100%	-	1,198,198
		Federal Home Loan Bank	75,000	0%	100%	-	75,000
		Transfer to COLA ACT Council	200,000	0%	100%	-	200,000
		Transfer to Stormwater	1,000,000	0%	100%	-	1,000,000
		Community Promotions Committee	200,000	0%	100%	-	200,000
		Fuel Reserves	50,000	0%	100%	-	50,000
		Homeless Commission	200,000	0%	100%	-	200,000
		Total Non-Departmental	6,114,380	2%	98%	134,195	5,980,185
1400	1502	Municipal Court					
		Personal Services	1,854,824	0%	100%	-	1,854,824
		Operating Expenses	62,312	0%	100%	-	62,312
		Service Expenses	142,998	0%	100%	-	142,998
		Capital Expenses	32,581	0%	100%	-	32,581
1400		Total Municipal Court	2,092,715	0%	100%	-	2,092,715
1600		Finance					
	1401	Accounting					
		Personal Services	494,858	17%	83%	83,445	411,413
		Operating Expenses	17,750	17%	83%	2,993	14,757
		Service Expenses	44,100	46%	54%	20,306	23,794
		Capital Expenses	2,100	17%	83%	354	1,746
		Accounting	558,808	19%	81%	107,098	451,710
	1402	Finance Administration					
		Personal Services	256,814	30%	70%	77,044	179,770
		Operating Expenses	3,770	30%	70%	1,131	2,639
		Service Expenses	2,985	30%	70%	896	2,090
		Capital Expenses	-	30%	70%	-	-
		Finance Administration	263,569	30%	70%	79,071	184,498
	1403	Business License					
		Personal Services	568,799	0%	100%	-	568,799
		Operating Expenses	24,288	0%	100%	-	24,288
		Service Expenses	22,311	0%	100%	-	22,311
		Capital Expenses	30,000	0%	100%	-	30,000
		Business License	645,398	0%	100%	-	645,398
1600		Total Finance					
		Personal Services	1,320,471	12%	88%	160,489	1,159,982
		Operating Expenses	45,808	9%	91%	4,124	41,684
		Service Expenses	69,396	31%	69%	21,202	48,194
		Capital Expenses	32,100	1%	99%	354	31,746
1600		Total Finance	1,467,775	13%	87%	186,169	1,281,606

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1700	1601	PLANNING	465,347	7%	93%	33,239	432,108
		Personal Services	38,550	7%	93%	2,754	35,796
		Operating Expenses	139,393	0%	100%	-	139,393
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	643,290	6%	94%	35,993	607,297
		Total Planning					
1700							
1900	4101	Development Services	2,569,301	0%	100%	-	2,569,301
		Personal Services	158,600	0%	100%	-	158,600
		Operating Expenses	97,700	0%	100%	-	97,700
		Service Expenses	92,800	0%	100%	-	92,800
		Capital Expenses	2,918,401	0%	100%	-	2,918,401
		Total Development Services					
1900							
2000		Police					
	2401	Office of Chief	1,002,180	0%	100%	-	1,002,180
		Personal Services	28,386	0%	100%	-	28,386
		Operating Expenses	583,160	0%	100%	-	583,160
		Service Expenses	406,122	0%	100%	-	406,122
		Capital Expenses	2,019,848	0%	69%	-	2,019,848
		Office of Chief					
	2407	Investigations	2,885,616	0%	100%	-	2,885,616
		Personal Services	55,924	0%	100%	-	55,924
		Operating Expenses	43,025	0%	100%	-	43,025
		Service Expenses	103,232	0%	100%	-	103,232
		Capital Expenses	3,087,797	0%	108%	-	3,087,797
		Investigations					
	2402	Admin Services	1,079,892	0%	100%	-	1,079,892
		Personal Services	612,191	0%	100%	-	612,191
		Operating Expenses	369,080	0%	100%	-	369,080
		Service Expenses	22,750	0%	100%	-	22,750
		Capital Expenses	2,083,913	0%	71%	-	2,083,913
		Admin Services					
	2405	Support Services	1,783,956	0%	100%	-	1,783,956
		Personal Services	48,332	0%	100%	-	48,332
		Operating Expenses	360,080	0%	100%	-	360,080
		Service Expenses	62,177	0%	100%	-	62,177
		Capital Expenses	2,254,545	0%	77%	-	2,254,545
		Support Services					
	2406	Mounted Patrol	-	0%	100%	-	-
		Personal Services	35,645	0%	100%	-	35,645
		Operating Expenses	20,100	0%	100%	-	20,100
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	55,745	0%	2%	-	55,745
		Mounted Patrol					
	2403	Operations	11,502,106	0%	100%	-	11,502,106
		Personal Services	695,400	0%	100%	-	695,400
		Operating Expenses	467,968	0%	100%	-	467,968
		Service Expenses	530,950	0%	100%	-	530,950
		Capital Expenses	13,196,424	0%	452%	-	13,196,424
		Operations					
	2411	Special Operations	1,549,193	0%	100%	-	1,549,193
		Personal Services	64,792	0%	100%	-	64,792
		Operating Expenses	10,000	0%	100%	-	10,000
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	1,623,985	0%	56%	-	1,623,985
		Special Operations					
2000	2401	TOTAL POLICE DEPARTMENT	19,802,943	0%	100%	-	19,802,943
		Personal Services	1,540,670	0%	100%	-	1,540,670
		Operating Expenses	1,853,413	0%	100%	-	1,853,413
		Service Expenses	1,125,231	0%	100%	-	1,125,231
		Capital Expenses	24,322,257	0%	100%	-	24,322,257
2000		Total Police Department					
		Homeland Security					
	2202	Public Safety Officers	1,108,947	0%	100%	5,455	1,103,492
		Personal Services	56,328	3%	97%	1,687	54,641
		Operating Expenses	25,748	3%	97%	648	25,100
		Service Expenses	20,576	0%	100%	-	20,576
		Capital Expenses	1,211,598	1%	99%	7,790	1,203,809
		Public Safety Officers					

CITY-0000008

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	2201	Emergency Opperations					
		Personal Services	159,490	0%	100%	-	159,490
		Operating Expenses	44,370	0%	100%	-	44,370
		Service Expenses	41,360	0%	100%	-	41,360
		Capital Expenses	-	0%	100%	-	-
		Emergency Operations	245,220	0%	100%	-	245,220
		Total Homeland Security					
		Personal Services	1,268,437	0%	100%	5,455	1,262,982
		Operating Expenses	100,698	2%	98%	1,687	98,011
		Service Expenses	67,108	1%	99%	648	66,460
		Capital Expenses	20,576	0%	100%	-	20,576
		Total Homeland Security	1,456,819	1%	99%	7,790	1,449,029
2100	2701	911/311 Emergency Communications Center					
		Personal Services	1,827,055	0%	100%	-	1,827,055
		Operating Expenses	33,125	0%	100%	-	33,125
		Service Expenses	129,272	0%	100%	-	129,272
		Capital Expenses	3,500	0%	100%	-	3,500
2100		Total 911/311 Emergency Comm. Center 2100	1,992,952	0%	100%	-	1,992,952
2200		Fire					
	2301	Fire Admin					
		Personal Services	636,503	0%	100%	-	636,503
		Operating Expenses	24,666	0%	100%	-	24,666
		Service Expenses	30,912	0%	100%	-	30,912
		Capital Expenses	14,100	0%	100%	-	14,100
		Fire Admin	706,181	0%	100%	-	706,181
	2304	Fire Training					
		Personal Services	405,625	0%	100%	-	405,625
		Operating Expenses	25,314	0%	100%	-	25,314
		Service Expenses	66,573	0%	100%	-	66,573
		Capital Expenses	40,348	0%	100%	-	40,348
		Fire Training	537,860	0%	100%	-	537,860
	2302	Fire Prevention					
		Personal Services	770,312	0%	100%	-	770,312
		Operating Expenses	44,240	0%	100%	-	44,240
		Service Expenses	50,992	0%	100%	-	50,992
		Capital Expenses	75,900	0%	100%	-	75,900
		Fire Prevention	941,444	0%	100%	-	941,444
	2303	Fire Suppression					
		Personal Services	11,508,916	0%	100%	-	11,508,916
		Operating Expenses	526,802	0%	100%	-	526,802
		Service Expenses	1,283,856	0%	100%	-	1,283,856
		Capital Expenses	1,729,927	0%	100%	-	1,729,927
		Fire Suppression	15,049,501	0%	100%	-	15,049,501
	2305	Maintenance					
		Personal Services	251,821	0%	100%	-	251,821
		Operating Expenses	114,709	23%	77%	26,442	88,267
		Service Expenses	82,218	6%	94%	4,538	77,679
		Capital Expenses	21,900	0%	100%	-	21,900
		Maintenance	470,648	7%	93%	30,981	439,667
		Fire Department					
		Personal Services	13,573,177	0%	100%	-	13,573,177
		Operating Expenses	735,731	4%	96%	26,442	709,289
		Service Expenses	1,514,551	0%	100%	4,539	1,510,012
		Capital Expenses	1,882,175	0%	100%	-	1,882,175
2200		Total Fire Department	17,705,634	0%	100%	30,981	17,674,653
2300		Parks & Recreation					
	1115	Youth Coordinator					
		Personal Services	77,837	0%	100%	-	77,837
		Operating Expenses	3,365	0%	100%	-	3,365
		Service Expenses	20,592	0%	100%	-	20,592
		Capital Expenses	-	0%	100%	-	-
		Youth Coordinator	101,794	0%	3%	-	101,794
	5101	Parks & Recreation Admin					
		Personal Services	700,005	0%	100%	-	700,005
		Operating Expenses	41,750	0%	100%	-	41,750
		Service Expenses	389,388	0%	100%	-	389,388
		Capital Expenses	362,800	0%	100%	-	362,800
		Parks & Recreation Admin	1,493,943	0%	51%	-	1,493,943

CITY-0000009

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		5105 Recreation Athletics	238,863	0%	100%	-	238,863
		Personal Services	7,087	0%	100%	-	7,087
		Operating Expenses	65,483	0%	100%	-	65,483
		Service Expenses	1,700	0%	100%	-	1,700
		Capital Expenses	313,133	0%	11%	-	313,133
		Recreation Athletics					
		5106 Recreation Programs	1,648,599	0%	100%	-	1,648,599
		Personal Services	32,648	0%	100%	-	32,648
		Operating Expenses	62,625	0%	100%	-	62,625
		Service Expenses	5,200	0%	100%	-	5,200
		Capital Expenses	1,749,072	0%	60%	-	1,749,072
		Recreation Programs					
	5102-04	Parks	2,167,658	0%	100%	-	2,167,658
		Personal Services	200,328	0%	100%	-	200,328
		Operating Expenses	410,521	0%	100%	-	410,521
		Service Expenses	49,460	0%	100%	-	49,460
		Capital Expenses	2,827,967	0%	97%	-	2,827,967
		Parks					
		5108 Swimming Pools	96,558	0%	100%	-	96,558
		Personal Services	4,487	0%	100%	-	4,487
		Operating Expenses	5,000	0%	100%	-	5,000
		Service Expenses	6,300	0%	100%	-	6,300
		Capital Expenses	112,345	0%	4%	-	112,345
		Swimming Pools					
		5114 Golf Center	117,004	0%	100%	-	117,004
		Personal Services	9,250	0%	100%	-	9,250
		Operating Expenses	7,450	0%	100%	-	7,450
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	133,704	0%	5%	-	133,704
		Golf Center					
	5109	Tennis Program	142,393	0%	100%	-	142,393
		Personal Services	3,425	0%	100%	-	3,425
		Operating Expenses	7,380	0%	100%	-	7,380
		Service Expenses	-	0%	100%	-	-
		Capital Expenses	153,198	0%	5%	-	153,198
		Tennis Program					
	5112	Finlay Park	343,846	0%	100%	-	343,846
		Personal Services	43,009	0%	100%	-	43,009
		Operating Expenses	67,449	0%	100%	-	67,449
		Service Expenses	6,360	0%	100%	-	6,360
		Capital Expenses	460,664	0%	16%	-	460,664
		Finlay Park					
	5115	Drew Wellness Center	729,063	0%	100%	-	729,063
		Personal Services	48,050	0%	100%	-	48,050
		Operating Expenses	177,500	0%	100%	-	177,500
		Service Expenses	19,000	0%	100%	-	19,000
		Capital Expenses	973,613	0%	33%	-	973,613
		Drew Wellness Center					
	5116	Park Rangers	745,693	0%	100%	-	745,693
		Personal Services	54,420	0%	100%	-	54,420
		Operating Expenses	14,575	0%	100%	-	14,575
		Service Expenses	30,600	0%	100%	-	30,600
		Capital Expenses	845,288	0%	29%	-	845,288
		Park Rangers					
		TOTAL PARKS AND RECREATION	7,007,519	0%	100%	-	7,007,519
		Personal Services	447,819	0%	100%	-	447,819
		Operating Expenses	1,227,963	0%	100%	-	1,227,963
		Service Expenses	481,420	0%	100%	-	481,420
		Capital Expenses	9,164,721	0%	100%	-	9,164,721
2300		Total Parks and Recreation					
2400		Public Works					
	1124	Public Works Admin	342,564	1%	99%	4,891	337,673
		Personal Services	12,870	0%	100%	-	12,870
		Operating Expenses	110,067	0%	100%	-	110,067
		Service Expenses	8,000	0%	100%	-	8,000
		Capital Expenses	473,501	1%	99%	4,891	468,610
		Public Works					

CITY-0000010

Exhibit 1b
2007 Indirect Cost of Service Study
Columbia, South Carolina
General Fund - Indirect Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY2007 Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		3201 Streets & Sidewalks					
		Personal Services	1,116,300	13%	88%	139,538	976,763
		Operating Expenses	176,961	0%	100%	-	176,961
		Service Expenses	132,394	0%	100%	-	132,394
		Capital Expenses	-	0%	100%	-	-
		Streets & Sidewalks	1,427,655	10%	90%	139,538	1,288,118
	3204-05	Traffic Ops/Lighting					
		Personal Services	1,074,238	0%	100%	-	1,074,238
		Operating Expenses	148,179	0%	100%	-	148,179
		Service Expenses	1,221,292	0%	100%	-	1,221,292
		Capital Expenses	188,979	0%	100%	-	188,979
		Traffic Ops / Lighting	2,633,688	0%	100%	-	2,633,688
		2101 Animal Control					
		Personal Services	829,267	0%	100%	-	829,267
		Operating Expenses	123,639	0%	100%	-	123,639
		Service Expenses	137,595	0%	100%	-	137,595
		Capital Expenses	-	0%	100%	-	-
		Animal Control	1,090,501	0%	100%	-	1,090,501
	1213-1217	Forestry & Beautification					
		Personal Services	1,531,409	0%	100%	-	1,531,409
		Operating Expenses	241,527	0%	100%	-	241,527
		Service Expenses	352,530	0%	100%	-	352,530
		Capital Expenses	28,000	0%	100%	-	28,000
		Forestry & Beautification	2,153,466	0%	100%	-	2,153,466
	4401-4409	Solid Waste					
		Personal Services	5,003,614	0%	100%	-	5,003,614
		Operating Expenses	1,083,682	0%	100%	-	1,083,682
		Service Expenses	3,485,412	0%	100%	-	3,485,412
		Capital Expenses	49,200	0%	100%	-	49,200
		Solid Waste	9,601,908	0%	100%	-	9,601,908
		8961 Traffic Engineering					
		Personal Services	218,886	0%	100%	-	218,886
		Operating Expenses	12,300	0%	100%	-	12,300
		Service Expenses	7,498	0%	100%	-	7,498
		Capital Expenses	15,000	0%	100%	-	15,000
		Traffic Engineering	253,684	0%	100%	-	253,684
		Total Public Works					
		Personal Services	10,116,278	1%	99%	144,428	9,971,850
		Operating Expenses	1,782,158	0%	100%	-	1,782,158
		Service Expenses	5,446,788	0%	100%	-	5,446,788
		Capital Expenses	289,179	0%	100%	-	289,179
		Total Public Works	17,634,403	1%	99%	144,428	17,489,975
2700		1120 Information Technology					
		Personal Services	1,330,741	25%	75%	328,883	1,001,858
		Operating Expenses	39,680	25%	75%	9,807	29,873
		Service Expenses	552,404	25%	75%	139,579	412,825
		Capital Expenses	553,658	0%	100%	-	553,658
2700		Total Information Technology	2,476,483	19%	81%	478,269	1,998,214
2600		1201 Public Buildings/Support Services					
		Personal Services	230,025	0%	100%	-	230,025
		Operating Expenses	56,995	0%	100%	-	56,995
		Service Expenses	832,643	0%	100%	-	832,643
		Capital Expenses	69,000	0%	100%	-	69,000
2600		Total Public Bldgs/Support Svcs	1,188,663	0%	100%	-	1,188,663
		TOTAL SUMMARY					
		Personal Services	65,341,276	2%	98%	1,625,011	63,716,265
		Operating Expenses	5,372,372	2%	98%	108,854	5,263,518
		Service Expenses	13,347,065	3%	97%	376,372	12,970,693
		Capital Expenses	4,676,020	1%	99%	25,374	4,650,646
		Non-Departmental	6,114,360	2%	98%	134,195	5,980,165
		TOTAL GENERAL FUND	94,851,113	2%	98%	2,269,806	92,581,307

CITY-0000011

ROA-0673

Exhibit 2 to Agenda
2007 Indirect Cost Study
Columbia, South Carolina
Utility Budget - Direct Cost Allocation Summary

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
1100		Total Customer Service	1,581,731	100%	0%	1,581,731	-
1500		Finance	739,395	100%	0%	739,395	-
		Collections	4,708,596	80%	20%	3,778,402	930,194
		Water Administration	5,447,991	83%	17%	4,517,797	930,194
		Total Finance	297,210	47%	53%	138,246	158,964
1600		Total Office of Business Opportunities	394,304	76%	24%	300,510	93,794
1100		Total Fire Hydrant Maintenance	483,377	100%	0%	483,377	-
2200		Total Homeland Security	1,077,108	91%	9%	975,036	102,072
		Total Street Repair					
2400							
3200		Utilities & Engineering	-	0%	0%	-	-
		Utilities Administration	2,367,747	100%	0%	2,367,747	-
		Water Customer Service	8,416,413	100%	0%	8,416,413	-
		Water Maintenance & Distribution	5,421,980	100%	0%	5,421,980	-
		Wastewater Maintenance	4,285,304	100%	0%	4,285,304	-
		Columbia Canal WTP	4,234,919	100%	0%	4,234,919	-
		Lake Murray	6,926,622	100%	0%	6,926,622	-
		Metro Wastewater	1,502,742	100%	0%	1,502,742	-
		Utilities & Engineering Administration	361,828	100%	0%	361,828	-
		Engineering Operations	1,851,854	100%	0%	1,851,854	-
		Engineering Services	321,411	100%	0%	321,411	-
		Real Estate	35,690,820	100%	0%	35,690,820	-
3000 & 3200		Total Utilities & Engineering					
2800		Construction Management	509,961	30%	70%	152,988	356,973
		Construction Management	336,182	80%	20%	269,960	66,222
		Utility Inspection	846,143	50%	50%	422,948	423,195
2800		Total Construction Management	1,397,202	53%	47%	744,237	652,965
		Total Support Services - Public Buildings	1,413,408	45%	54%	656,574	756,834
2700		Total GIS Management	43,500	0%	100%	-	43,500
		Total Pub. Info. Ind Prom	812,013	0%	100%	-	812,013
3400		Total Economic Development	1,648,849	53%	47%	856,849	792,000
		Total Non-Departmental					
		Transfers Out	42,752,032	96%	4%	40,894,212	1,857,820
		Total Transfers Out	933,442	0%	100%	-	933,442
		Total Transfer to Component Units	43,685,474	94%	6%	0 40,894,212	2,791,262
		Total Transfers					
		TOTAL SUMMARY	24,995,373	95%	5%	23,751,657	1,243,716
		Personal Services	6,359,020	99%	1%	6,285,520	73,500
		Operating Expenses	16,227,260	85%	15%	13,714,867	2,512,393
		Service Expenses	1,903,254	92%	8%	1,759,232	144,022
		Capital Outlay	45,334,323	92%	8%	41,761,061	3,573,262
		Non-Departmental & Transfers Out	94,819,230	92%	8%	87,272,337	7,546,893
		TOTAL UTILITY ENTERPRISE FUND					

CITY-0000012

ROA-0674

Exhibit 2b

2007 Indirect Cost Service Study

Columbia, South Carolina

Utility Budget Direct Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		Commerce & Development					
	1407	Customer Service					
		Personal Services	699,005	100%	0%	699,005	-
		Operating Expenses	19,830	100%	0%	19,830	-
		Service Expenses	832,896	100%	0%	832,896	-
		Capital Expenses	30,000	100%	0%	30,000	-
1100		Total Customer Service	1,581,731	100%	0%	1,581,731	-
1600		Finance					
	1406	Collections					
		Personal Services	428,906	100%	0%	428,906	-
		Operating Expenses	11,204	100%	0%	11,204	-
		Service Expenses	298,285	100%	0%	298,285	-
		Capital Expenses	-	100%	0%	-	-
		Collections	739,395	100%	0%	739,395	-
	1409	Water Administration					
		Personal Services	510,294	100%	0%	510,294	-
		Operating Expenses	12,050	100%	0%	12,050	-
		Service Expenses	4,186,252	78%	22%	3,256,058	930,194
		Capital Expenses	-	100%	0%	-	-
		Water Administration	4,708,596	80%	20%	3,778,402	930,194
		Total Finance					
		Personal Services	940,200	100%	0%	940,200	-
		Operating Expenses	23,254	100%	0%	23,254	-
		Service Expenses	4,484,537	79%	21%	3,554,343	930,194
		Capital Expenses	-	100%	0%	-	-
1600		Total Finance	5,447,991	83%	17%	4,517,797	930,194
1100		Central Administration					
	1130	Office of Business Opportunities					
		Personal Services	297,210	47%	53%	138,246	158,964
		Operating Expenses	-	47%	53%	-	-
		Service Expenses	-	47%	53%	-	-
		Capital Expenses	-	47%	53%	-	-
1100		Total Office of Business Opportunities	297,210	47%	53%	138,246	158,964
2200		Fire					
	2380	Fire Hydrant Maintenance					
		Personal Services	394,304	76%	24%	300,510	93,794
		Operating Expenses	-	76%	24%	-	-
		Service Expenses	-	76%	24%	-	-
		Capital Expenses	-	76%	24%	-	-
2200		Total Fire Hydrant Maintenance	394,304	76%	24%	300,510	93,794
		Homeland Security					
	2410	Safety Officers					
		Personal Services	458,126	100%	0%	458,126	-
		Operating Expenses	20,744	100%	0%	20,744	-
		Service Expenses	4,507	100%	0%	4,507	-
		Capital Expenses	-	100%	0%	-	-
		Total Homeland Security	483,377	100%	0%	483,377	-
2400		Public Works					
	3202	Street Repair					
		Personal Services	497,076	89%	11%	440,551	56,525
		Operating Expenses	228,568	95%	5%	216,165	12,403
		Service Expenses	212,564	92%	8%	195,215	17,349
		Capital Expenses	138,900	89%	11%	123,105	15,795
2400		Total Street Repair	1,077,108	91%	9%	975,036	102,072
3200		Utilities & Engineering					
	6201	Utilities Admin. (combined with Eng Admin)					
		Personal Services	-	100%	0%	-	-
		Operating Expenses	-	100%	0%	-	-
		Service Expenses	-	100%	0%	-	-
		Capital Expenses	-	100%	0%	-	-
		Utilities Administration	-	0%	0%	-	-
	6202	Water Customer Service					
		Personal Services	2,123,723	100%	0%	2,123,723	-
		Operating Expenses	77,000	100%	0%	77,000	-
		Service Expenses	43,524	100%	0%	43,524	-
		Capital Expenses	123,500	100%	0%	123,500	-
		Water Customer Service	2,367,747	100%	0%	2,367,747	-

CITY-0000013

ROA-0675

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
	6203	Water Maintenance & Distribution					
		Personal Services	4,935,913	100%	0%	4,935,913	-
		Operating Expenses	2,043,400	100%	0%	2,043,400	-
		Service Expenses	734,700	100%	0%	734,700	-
		Capital Expenses	702,400	100%	0%	702,400	-
		Water Maintenance & Distribution	8,416,413	100%	0%	8,416,413	-
	6205	Wastewater Maintenance					
		Personal Services	3,650,392	100%	0%	3,650,392	-
		Operating Expenses	782,105	100%	0%	782,105	-
		Service Expenses	550,883	100%	0%	550,883	-
		Capital Expenses	438,600	100%	0%	438,600	-
		Wastewater Maintenance	5,421,980	100%	0%	5,421,980	-
	6206	Columbia Canal WTP					
		Personal Services	1,545,705	100%	0%	1,545,705	-
		Operating Expenses	1,013,610	100%	0%	1,013,610	-
		Service Expenses	1,696,088	100%	0%	1,696,088	-
		Capital Expenses	29,900	100%	0%	29,900	-
		Columbia Canal WTP	4,285,304	100%	0%	4,285,304	-
	6207	Lake Murray					
		Personal Services	1,435,286	100%	0%	1,435,286	-
		Operating Expenses	1,083,648	100%	0%	1,083,648	-
		Service Expenses	1,647,285	100%	0%	1,647,285	-
		Capital Expenses	68,700	100%	0%	68,700	-
		Lake Murray	4,234,919	100%	0%	4,234,919	-
	6208	Metro Wastewater					
		Personal Services	2,864,653	100%	0%	2,864,653	-
		Operating Expenses	751,100	100%	0%	751,100	-
		Service Expenses	3,250,269	100%	0%	3,250,269	-
		Capital Expenses	60,600	100%	0%	60,600	-
		Metro Wastewater	6,926,622	100%	0%	6,926,622	-
		Engineering					
3000	1701	Utilities & Engineering Administration					
		Personal Services	1,361,964	100%	0%	1,361,964	-
		Operating Expenses	76,098	100%	0%	76,098	-
		Service Expenses	62,180	100%	0%	62,180	-
		Capital Expenses	2,500	100%	0%	2,500	-
		Utilities & Engineering Administration	1,502,742	100%	0%	1,502,742	-
	6217-19	Engineering Operations					
		Personal Services	313,813	100%	0%	313,813	-
		Operating Expenses	11,836	100%	0%	11,836	-
		Service Expenses	34,549	100%	0%	34,549	-
		Capital Expenses	1,630	100%	0%	1,630	-
		Engineering Operations	361,828	100%	0%	361,828	-
	1706,6220-21	Engineering Services					
		Personal Services	1,617,465	100%	0%	1,617,465	-
		Operating Expenses	102,262	100%	0%	102,262	-
		Service Expenses	54,252	100%	0%	54,252	-
		Capital Expenses	77,675	100%	0%	77,675	-
		Engineering Services	1,851,654	100%	0%	1,851,654	-
	6227-28	Real Estate (Water & Wastewater)					
		Personal Services	298,863	100%	0%	298,863	-
		Operating Expenses	7,501	100%	0%	7,501	-
		Service Expenses	13,786	100%	0%	13,786	-
		Capital Expenses	1,261	100%	0%	1,261	-
		Real Estate	321,411	100%	0%	321,411	-
		Total Utilities & Engineering					
		Personal Services	20,147,778	100%	0%	20,147,778	-
		Operating Expenses	5,948,560	100%	0%	5,948,560	-
		Service Expenses	8,087,516	100%	0%	8,087,516	-
		Capital Expenses	1,506,966	100%	0%	1,506,966	-
3000 & 3200		Total Utilities & Engineering	35,690,820	100%	0%	35,690,820	-

CITY-0000014

ROA-0676

Sewer Impact Fee Utility Budget & Direct Cost Allocation Detail

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
2800		Construction Management					
	1128	Construction Management					
		Personal Services	449,533	30%	70%	134,880	314,673
		Operating Expenses	15,917	30%	70%	4,775	11,142
		Service Expenses	19,511	30%	70%	5,853	13,658
		Capital Expenses	25,000	30%	70%	7,500	17,500
		Construction Management	509,961	30%	70%	152,988	356,973
	6223-24	Utility Inspection					
		Personal Services	289,043	80%	20%	232,107	56,936
		Operating Expenses	28,092	80%	20%	22,558	5,534
		Service Expenses	19,047	80%	20%	15,295	3,752
		Capital Expenses	-	80%	20%	-	-
		Utility Inspection	336,182	80%	20%	269,960	66,222
		Construction Management					
		Personal Services	738,576	50%	50%	366,967	371,609
		Operating Expenses	44,009	62%	38%	27,333	16,676
		Service Expenses	38,558	55%	45%	21,148	17,410
		Capital Expenses	25,000	30%	70%	7,500	17,500
2800		Total Construction Management	846,143	50%	50%	422,948	423,195
2600		General Services					
	1218	Support Services -Public Buildings					
		Personal Services	319,765	53%	47%	168,009	151,756
		Operating Expenses	25,455	53%	47%	13,374	12,081
		Service Expenses	1,021,982	54%	46%	547,090	474,892
		Capital Expenses	30,000	53%	47%	15,762	14,238
		Total Support Services - Public Buildings	1,397,202	53%	47%	744,237	652,965
2700		Information Technology					
	1121	GIS Management					
		Personal Services	198,620	46%	54%	92,265	106,355
		Operating Expenses	35,000	46%	54%	16,259	18,741
		Service Expenses	1,016,400	46%	54%	472,151	544,249
		Capital Expenses	163,388	46%	54%	75,899	87,489
2700		Total GIS Management	1,413,408	46%	54%	656,574	756,834
	1305	Public Information					
		Personal Services	-	0%	100%	-	-
		Operating Expenses	3,600	0%	100%	-	3,600
		Service Expenses	40,000	0%	100%	-	40,000
		Capital Expenses	-	0%	100%	-	-
		Total Pub. Info. Ind Prom	43,600	0%	100%	-	43,600
3400	1301	Economic Development Office					
		Personal Services	304,713	0%	100%	-	304,713
		Operating Expenses	10,000	0%	100%	-	10,000
		Service Expenses	488,300	0%	100%	-	488,300
		Capital Expenses	9,000	0%	100%	-	9,000
3400		Total Economic Development	812,013	0%	100%	-	812,013
		Non-Departmental					
		Technology Contingency	50,000	100%	0%	50,000	-
		Integrated Software	319,500	100%	0%	319,500	-
		Economic Dev/Special Proj Cont.	657,000	0%	100%	-	657,000
		GIS Contingency	-	100%	0%	-	-
		Retiree Benefits	255,144	100%	0%	255,144	-
		Employee Tuition	10,000	100%	0%	10,000	-
		COLA, MERITS	117,205	100%	0%	117,205	-
		Empl Train/Benefits	25,000	100%	0%	25,000	-
		Community Promotions	125,000	0%	100%	-	125,000
		Fuel Reserves	50,000	100%	0%	50,000	-
		Electricity Reserves	40,000	100%	0%	40,000	-
		Total Non-Departmental	1,648,849	53%	47%	866,849	782,000

Dept/Div	Proj Acct	DESCRIPTION	FY Budget $	ALLOCATION Utility %	ALLOCATION Other %	BUDGET ALLOCATION Utility $	BUDGET ALLOCATION Other $
		Transfers Out					
		Transfer to General Fund	4,500,000	100%	0%	4,500,000	-
		Transfer to Capital Projects	1,857,820	0%	100%	-	1,857,820
		Transfer to Capital Improvements	19,229,628	100%	0%	19,229,628	-
		Transfer to Debt Service - Bond	17,164,584	100%	0%	17,164,584	-
		Transfer to Debt Service - Lease Purchase	-	100%	0%	-	-
		Total Transfers Out	42,752,032	96%	4%	40,894,212	1,857,820
		Transfers to Component Units					
		SOUTH COLUMBIA DEV.	180,895	0%	100%	-	180,895
		one time capital funds FY 05/06	-	0%	100%	-	-
		CITY CENTER PARTNERSHIP	70,000	0%	100%	-	70,000
		EAU CLAIRE DEV CORPS	181,795	0%	100%	-	181,795
		COLUMBIA HOUSING DEV CORP (CHDC)	157,414	0%	100%	-	157,414
		one time capital funds FY 05/06	-	0%	100%	-	-
		TN DEVELOPMENT CORPORATION	186,730	0%	100%	-	186,730
		one time capital funds FY 05/06	-	0%	100%	-	-
		COLUMBIA DEV. CORP	156,808	0%	100%	-	156,808
		Total Transfer to Component Units	933,442	0%	100%	-	933,442
		Total Transfers	43,685,474	94%	6%	40,894,212	2,791,262
		TOTAL SUMMARY	24,995,373	95%	5%	23,751,657	1,243,716
		Personal Services	6,359,020	99%	1%	6,285,520	73,500
		Operating Expenses	16,227,260	85%	15%	13,714,867	2,512,393
		Service Expenses	1,903,254	92%	8%	1,759,232	144,022
		Capital Outlay	45,334,323	92%	8%	41,761,061	3,573,262
		Non-Departmental & Transfers Out	94,819,230	92%	8%	87,272,337	7,546,893
		TOTAL UTILITY ENTERPRISE FUND					

Exhibit 12

BLACK & VEATCH
building a world of difference.

ENERGY WATER INFORMATION GOVERNMENT

March 19, 2007

Mr. John Dooley, P.E.
Director of Utilities

Ms. Missy Caughman
Budget Administrator

City of Columbia
PO Box 147
Columbia, SC 29177

Re: 2007 Indirect Cost of Service Study

Dear Mr. Dooley and Ms. Caughman:

Black & Veatch is pleased to submit to you the results of the 2007 Direct and Indirect Cost of Service Study (the "Study"). This letter provides the background, methodology, findings, and recommendations regarding the 2007 Study. Attached to this letter are summary tables indicating the results of our analysis of the 2006 budget for both the general fund (indirect budget) and the Utility (direct budget). We wish to thank the City departments that assisted with the conduct of this study and graciously provided their time, data, and perspective on cost drivers and benefit provided to the Utility.

Background

The City of Columbia, SC (the "City") operates a water and wastewater system (the "Utility") serving customers within City limits and outside the City in outlying areas, providing water service to 114,000 customers and wastewater service to 59,000 customers. The Utility's operating budget is a self sustaining Enterprise Fund, separate from the City's General Fund, where the Utility primarily recovers its operating and capital expenses through user rates.

The City provides various administrative and support services to the Utility, such as accounting, human resources, and legal. The majority of the employees and functions involved in providing these administrative services are funded by the City's General Fund. In return the Utility pays the City for these services through an indirect transfer to the General Fund, totaling $3.2 million for 2006/07. This transfer covers functions provided by organizations such as the city manager's office and council's office.

In addition to the indirect costs, direct costs include the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater, as well as support services and other municipal functions that have been budgeted by the Utility based on historical precedent and City budget practices.

City departments that currently reside within the Utility enterprise fund budget, totaled approximately $15 million in 2006. Departments that directly provide service to the Utility, include customer service, GIS management, and construction management, among others.

Black & Veatch was hired by the Utility to review its direct funding and indirect transfers to the City and the services provided by these non-Utility departments. Part of the study was to determine the level of service provided to the Utility and at what costs. Black & Veatch also looked for services that the Utility

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PLAINTIFF'S EXHIBIT 3 6/04 7/31/12
PENDAO 800-631-6989

may have been receiving from the General Fund but were not explicitly included in the current budget transfer mechanisms.

In addition to the indirect transfer of $3.2 million, and the direct cost of $15 million, the Utility transfers an additional $4.5 million to the City's General Fund as directed by resolution. Analysis of this transfer was not included in the scope of this study, and therefore no opinion has been made in its regard.

Methodology

The first step in the study was to review both the Fiscal Year 2006 general fund budget and the Utility budget to identify and understand the departments within each budget. We then met with staff from both the Utility and City to discuss general fund department functions and roles, and the degree to which a given department may provide service to the Utility. After these discussions, we were able to determine that certain departments provided services primarily to the benefit of the entire Columbia community, but no services discreetly attributable to the Utility operations. Such departments included solid waste, parks and recreation, police, and municipal court. The departments were excluded from further analysis under this study. For the remaining general fund departments, key managers and employees were interviewed to understand their major functions, activities, and responsibilities, in order to determine whether or not a causal relationship could be established between these department's activities and the Utility operations. If a causal link was identified, workload and cost drivers were discussed as a first step in determining a method for calculating the cost of service provided.

A similar process was followed with respect to municipal departments currently funded directly by the Utility budget. After reviewing the Utility budget, and following the initial discussions with the Utility and City budget staff, interviews were conducted with key municipal department managers and leadership to develop a deeper understanding of operations of these municipal departments. The purpose of these interviews was to identify areas where services provided by the municipal department were likely to provide benefit to organizations beyond the Utility itself. These interviews followed the same general approach as those conducted to better understand the indirect allocation described above. Specifically, we met with department managers and leadership to determine a given department's primary function, activities, and responsibilities. We collaborated with department managers in the development of causal links, workload and cost drivers, as a first step in determining a method for quantifying the benefit received by the Utility.

After this set of initial interviews and data gathering, activity-based costing principles were applied to establish unit costs for various services provided by departments. Some of the cost drivers used to allocate department budgets between the Utility and general fund budget included the number of employees, number of workstations, square footage occupied, or number of purchase orders. The cost drivers varied depending on the nature of the service provided. For example, under accounting function (1401), payroll staff expense was allocated to the Utility based on the number of City employees, under the assumption that payroll transaction costs are generally the same for any given City employee and therefore the best driver of costs is most directly related to the number of employees for whom payroll transactions are processed.

This approach works well for departments that provide a transaction-based service, such as payroll. However, some departments and cost centers are not transaction-based, and did not have a clear cost-causative method for allocating expenses. In such instances it is necessary and reasonable to gather subject matter expert (SME) estimates that represent the amount of time spent or resources dedicated to providing services to City departments and functions. These estimates were primarily gathered during

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the initial interview process. In some instances, follow up interviews were required to develop a deeper understanding of a department's functions and costs, and validating the approach.

For example, the City council and the City managers office does not have a transaction-based set of responsibilities. However, based on interviews with City staff it was determined a significant amount of time and resources within those departments are focused on two primary activities, which included budget development, review, and approval, and Council agenda items. After costs were attributed to these primary functions based on SME estimates, the costs were assigned to the Utility based on its proportionate share of total budget dollars or agenda items reviewed.

Findings & Recommendations

Through the conduct of the study and associated interviews with department managers, some of the key findings include:

- Services funded by the Utility provide benefit to both the general fund and the Utility, such as GIS.
- Departments provide services that benefit the Utility, but were being 100% funded by the general fund, such as
  - Overtime for Homeland Security personnel
  - Fire hydrant maintenance vehicles and materials
- Department budgets that were 100% funded directly by the Utility provided no direct, causal benefit to the Utility, such as Economic Development.
- Utility funds have purchased 5 buildings that are used by both Utility and Municipal departments, yet no rent or return is being assessed for use of the buildings by non-Utility personnel.

In addition to the key findings noted above, we have two primary recommendations for further actions by the City and Utility:

- The City should continue its pursuit of performance-based budgeting, as it provided a strong basis for further refinement in cost attribution to the Utility.
- As part of the analysis, a model is being created to enable repeated applications of the study framework. The model inputs should be updated annually as part of the budget cycle to provide current linkage between activities, costs, and drivers.

Based on our analysis, of the Utility's 2006 budget of $94.8 million, approximately $7.6 million of directly funded costs should not be funded by the Utility Enterprise Fund and are more appropriately funded through the general fund budget. This includes $3.6 million for non-departmental, capital improvements, and component units (development corporations). Our analysis is not intended to suggest the activities and functions provided by these departments is not of value to the City; rather, our analysis indicates no direct cost causation or benefit could be attributed to the Utility for these services, and therefore no justification for direct funding from the Utility was supported for purposes of this study.

The cost of services and associated benefit to the Utility provided through the indirect transfer totals $2.22 million. These costs are primarily associated with legal support, human resources, legislative offices, and accounting. When compared to the budgeted indirect transfer level of $3.2 million, our analysis supports a reduction in this transfer of $978,000. It should be noted, based on the manner in which the Utility budget is presented, this amount is included in the $7.6 million noted above.

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City of Columbia, South Carolina
Mr. Dooley & Ms. Caughman

This study assumes that the budget for each department is commensurate with the level of service provided to support the operating functions of the City government and Utility. This study did not include a performance or efficiency assessment of the City and Utility departments.

Finally, during the conduct of the study it was determined that some buildings that were purchased with Utility funds were being used and occupied by departments other than the Utility itself. Because these assets were purchased with Utility funds, it is reasonable to expect a return on investment that could be recouped through rent or other such charges applied to the City departments that currently use the space. This amount was not quantified during the conduct of the study and warrants further study regarding the remaining value of the assets on the Utility books and ways in which a return on those assets may be achieved.

Conclusion

As the City grows and evolves, it is reasonable to expect roles and activities of each department to change, and levels of service to the Utility to shift. It is therefore recommended that the City complete an indirect cost of service study like this one every five to ten years. As an enterprise fund that receives its operating revenues from rate payers for water and wastewater services received, it is important that the operating budget be directly attributable to the supply, treatment, and distribution of water, and the collection, treatment, and disposal of wastewater.

We appreciate the opportunity to work with you and your staff. If you have any further questions or concerns, please call me at (213) 804-6702.

Very truly yours,

BLACK & VEATCH

Thomas Peterson
Vice President

CC:
Craig Rittling
John Kersten

DRAFT

STATE OF SOUTH CAROLINA
COURT OF COMMON PLEAS
COUNTY OF RICHLAND

JOSEPH S. AZAR and FRANK J. CUMBERLAND, JR., INDIVIDUALLY AND AS CLASS REPRESENTATIVES,

Plaintiffs,

vs. CASE NO. 2011-CP-40-6705

CITY OF COLUMBIA,

Defendant.

COPY

DEPOSITION OF: WILLIAM H. ELLIS

DATE: July 31, 2012

TIME: 12:37 p.m.

LOCATION: Law Offices of
McLaren & Lee
1508 Laurel Street
Columbia, South Carolina

TAKEN BY: Counsel for the Plaintiffs

REPORTED BY: ANGELA D. ZUVER,
Court Reporter

A. WILLIAM ROBERTS, JR., & ASSOCIATES

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(INDEX AT REAR OF TRANSCRIPT)

STIPULATIONS

It is stipulated by and among Counsel that this deposition is being taken in accordance with the South Carolina Rules of Civil Procedure, Rule 30; that all objections as to Notice of this deposition are hereby waived; that all objections except as to form are reserved until the time of trial; and that the deponent does not waive reading and signing of this deposition.

* * * * * * * * * *

WILLIAM H. ELLIS

being first duly sworn, testified as follows:

EXAMINATION

BY MR. CONNELL:

Q. Mr. Ellis, my name is Gene Connell. Dixon Lee and I represent the plaintiffs in this action. Would you tell us, please, sir, where you work currently.

A. I'm the director of finance for the City of Columbia, South Carolina.

Q. How long have you been the director of finance?

A. Total of four years approximately.

Q. What qualifications do you have to have to be the director of finance?

A. What qualifications do I have or what are listed?

Q. What qualifications does to job require?

A. I'm not certain. I know what the job requires.

Q. What qualifications do you have to be the finance director then?

A. I'm a certified public accountant licensed in the state of South Carolina, my license number is 7273, and I graduated with an accounting degree from the University of South Carolina and I've had a gazillion years' worth of experience. And I realize that's not a proper legal term, but ...

Q. That's okay.

A. Close to 40.

Q. All right. And prior to working for the City of Columbia did you work for a private accounting firm?

A. I did.

Q. How many years did you work there?

A. Two, if I recall. I had my third tax season and that was enough.

Q. All right. What does the finance

director for the City of Columbia do in his job just generally speaking? I'm sure it's a wide ranging job, but just give us an idea of what he does.

A. Oversees all of the financial transactions for the city to ensure that they comply with, to best of their ability, an accounting and to the legal requirements of those funding areas.

Q. What involvement do you have with the utility enterprise fund?

A. On a day-to-day basis I oversee the transactions recording in the utility fund and I would say that I have a lot of interaction with them about projects and that type thing.

Q. All right. Specifically there's a four and a half million dollar transfer every year from the utility enterprise fund to the City of Columbia. Do you know about -- or to the general fund. Do you know about that transfer?

A. I know about it, yes, sir.

Q. Tell me when that transfer takes place, is it a certain time of the year, for instance, and what the money is used for.

A. Well, it's a monthly transfer depending

upon certain circumstances. The transfer is made every month.

Q. What circumstances are you referring to?

A. Well, there is a requirement within the city that if there is a deficit at the end of the year the transfer has to be reversed to the amount of that deficit.

Q. You have to speak about that in more specifics. What do you mean there's a requirement that it has to be reversed?

A. There are -- well, there is a city ordinance that the water and sewer fund cannot have a deficit. There's also state regulations and my interpretation of state law that you cannot make any -- I'm looking for a word here because I'm dealing with non-accountants. There are certain transfers you can make that you have to make and there are certain transfers that are discretionary.

Q. All right. I think in this situation the four and a half million dollars is transferred because there's a city ordinance resolution that allows --

A. That's part of the budget process.

Q. Okay. What's the four and a half

million dollars used for?

A. The four and a half is a transfer that's made to the general fund that's not really identified in any way that I'm aware of.

Q. All right. So it's not -- in other words, it's not for any specific purpose in the general fund; is that right?

A. For any specific purpose. I'm not aware of any.

Q. All right. So what is -- generally speaking, can you tell me what the four and a half million dollars is used for as part of the general fund?

A. It's a revenue.

Q. And who gets the money? How do you spend it?

A. It's not used for a specific purpose.

Q. Which means what? You can use it for any purpose in the general fund or what?

A. All right. The best way I can describe it is to give you an example.

Q. Okay. Good.

A. If you pay -- let's say you get a hundred pennies and they all came from different locations and different sources and then you throw

them in a jar and you take out 50 and you buy a piece of candy. Which 50 did you use for that specific purpose? Once it goes in as a source of revenue it is part of the revenue stream and it doesn't have anything to do with the expenditure stream.

Q. All right. So a fair statement would be that once the four and a half million dollars is put into the general fund it's used for any purpose that any other monies in the general fund are used for; is that right?

A. Any -- you're going to have to repeat that.

Q. All right. When the money goes into the general fund it's used for any purpose the city council --

A. Within the budget, yes.

Q. Within the budget. All right. And the budget includes different line items, I take it?

A. Now, from an accounting standpoint you don't look at it that way, but I'm trying to be fair here because you're not an accountant.

Q. I understand. It's not designated?

A. It's not designated for a specific purpose. Once it is a -- revenue and expenditures

are kept entirely separate.

Q. I understand.

A. And once it goes in as a revenue source it is a source of funding that is used for the expenditures that are authorized through the budget.

Q. Okay. And does the City of Columbia rely on that four and a half million dollars as part of the general fund?

A. That's a different concept. When you say rely what do you mean by rely? I mean --

Q. Well, what if the money -- what if you couldn't -- what if the enterprise fund could not give I city the four and a half million dollars to put into the general fund? What would happen then?

A. It wouldn't get it.

Q. All right. Would you have to reduce services?

A. You would have to reduce the budget. By state law you would have to match your revenue to your expense. It is -- most of the time what you do is you work on your revenue and then you -- or if you're doing the budgetary process properly you work on your revenue and then you fit your line items within the sources of funds that you have

available.

Q. All right. And four and a half million dollar transfer is a source of funds on an annual basis for the City of Columbia?

A. Well, it wasn't all last year.

Q. What do you mean by that, it wasn't all last year?

A. Well, because I had to reduce the transfer because the water and sewer did not have the four and a half million to transfer --

Q. What did they have?

A. -- to the general fund.

I do not remember specifically. It was approximately 3 million something.

Q. So they didn't have a good year in collections or why do you think it was they didn't have the four and a half million last year?

A. Actually, the -- it was an accounting requirement caused the budget to be exceeded. There's an OPEB requirement, which is other post-employment benefits, calculation that has to be made every -- biannually, every other year, and we changed actuarial firms and that changed our liability in the water and sewer fund for postretirement benefits from approximately nine

percent of salaries to 19 percent of salaries and the water and sewer fund could not absorb that increase.

Q. All right. So there was a -- it increased it from nine percent to 19 percent?

A. That's correct. Of salaries.

Q. And that was a retirement? Is that what I heard you say, it was a retirement?

A. It is not retirement. We do not fund retirement. Our -- as a -- the city doesn't administer the retirement -- postretirement benefits, but we do administer the health benefits for the city postretirement.

Q. So did part of the four and a half million dollars go towards that, the 3 million; is that ...

A. Well --

Q. You don't -- you can't really specifically line item it?

A. No. But that calculation was actually made after our year end. It's required to be done as part of the annual audit and the -- it was an entire surprise because -- and I still don't understand it because our healthcare costs in '11 were lower than in '10, our physical costs, but our

actuarial liability more than doubled. But we changed actuarial firms.

Q. Okay. Are you familiar with the state statute -- let's see here -- Title 6-1-330, all costs related to a service must be used for that service?

A. I would like to see the statute, but I believe I'm familiar with it.

Q. What do you understand that statute to mean?

MR. LYDON: I'm going to object to him -- to you asking him for a legal analysis of what a statute means. I mean, that's --

BY MR. CONNELL:

Q. Okay. You can still answer the question, if you know.

A. From an accounting standpoint it would be mean that those funds that are governmental funds would be governed by the requirement that any fees imposed would go for services that they are intended.

Q. All right. Do you understand what this lawsuit is about? Do you have an idea about what it's about?

A. Not entirely.

Q. The plaintiffs allege that money that was collected for water and sewer fees and put in the utility enterprise fund under state law must be used only for that purpose, for no other purpose, i.e., construction, maintenance, salaries from the utility enterprise only. Did you -- were you aware of that statute prior to today that required that to be the case?

A. Well, I disagree with your premise because from an accounting standpoint the statute referring -- you were referring to would be interpreted only in governmental funds, not in enterprise funds.

Q. All right. Explain what you mean by that.

A. Well, in any city municipality you have two types of funds. There are enterprise funds and there are governmental funds. Governmental funds are those that are not handled for profit. They are not treated as a business, they're not treated under the same yardstick of accounting. They are actually recorded under modified accrual. Those that are business or business type activities are actually recorded under full accrual acting, which is one reason why the OPEB that I referred to

earlier liability hit the governmental funds less than it hit the enterprise funds.

Q. All right. So are you saying then that the enterprise funds can be used for other purposes besides the enterprise itself?

A. No. What I'm saying is from my interpretation as an accountant of the statute you're referring to is that it would -- and this is a legal question, not an accounting question.

Q. I understand.

A. But from an accounting standpoint, our interpretation would be that the area you're picking is not germane to enterprise funds, it's germane -- the enterprise funds have their own statutes.

Q. Okay. And which statutes are you referring to there?

A. Your bond statutes and your systems statutes that cover utilities or any other system. It could be power. It could be anything that is an enterprise fund.

Q. Would you agree with me if I presented this to you? If a fee is being collected from a water and sewer customer and that fee is not being used for the water and sewer system -- is that

something that's occurring in the City of Columbia now?

A. You're going to have to repeat that. I ...

Q. All right. Here's what I understand to be the case from some consultants' reports, that there are monies that are being collected from water and sewer customers and those monies are not going for the water and sewer system. Is that true?

A. Monies collected for the water and sewer are --

Q. By customers.

A. -- are not going to the water and sewer system.

Q. They're being used by the City of Columbia for other purposes.

A. Well, I would think that this lawsuit is going to determine that.

Q. Okay.

A. From an accounting standpoint, I wouldn't agree with you.

Q. But, I mean, it's a fact, is it not, that money that's being collected from the enterprise fund is being transferred to the general

fund and it's being used for other purposes other than for water and sewer purposes?

A. Right. You're saying that this is a fact. If it were actually done to my satisfaction it wouldn't be allowed because then it would be inappropriate. Nothing is going to be done in the City of Columbia from the financial standpoint that is not deemed to be appropriate.

Q. All right. I mean, for purposes of -- just looking at the records currently, though, you would agree with me that money is transferred from the utility enterprise fund to the general fund and that money is used for other purposes besides for water and sewer, correct?

A. No, I wouldn't agree with you.

Q. Have you looked at these -- let's look at these reports then. We can do that. Let me ask you if you've had a chance to ever see these. Have you ever seen Plaintiff's Exhibits Number 2 and 3? These are Black & Veatch reports regarding the water and sewer. If you haven't seen them that's okay. I just want to know if you've seen them before.

MS. TAYLOR: I'm sorry. Can I just ask a point of clarification? What exhibit numbers is

he looking at?

MR. CONNELL: Exhibits 2 and 3, I think they are.

THE WITNESS: Yes, I have seen this one, which is City 1.

BY MR. CONNELL:

Q. All right. And that's April --

A. Exhibit Number 2.

Q. Exhibit 2. That's April 2, 2007?

A. Yes.

Q. When did you have a chance to look at that?

A. I've looked at this many times.

Q. In what context?

A. It was the -- at one time it was the only study we actually had or the most recent study we had that we were following in the water and sewer system.

Q. All right. And when you say you were following, did you -- do you know whether or not the city accepted the recommendations of the Black & Veatch consultant in this case?

A. Attempted to.

Q. You've got to tell me what you mean by attempted to.

A. Well, I know we're going to get into something about what this says and I don't think I agree with what you interpret it to mean.

Q. Okay. I understand. I'm just asking the questions. If you have a different interpretation I certainly want to hear what it is.

A. We tried to follow the Black & Veatch study from the time it was issued forward, to my knowledge.

Q. All right. Let's look at the study and then you can tell me -- first, let me ask you: Do you agree with the methodology by the Black & Veatch study?

A. I was not with the city when this was done so I can't really refer to the methodology.

Q. Okay. Have you read the report and the methodology they used?

A. I have read the report.

Q. Do you disagree with the -- how they came to their conclusions and the methodology they used?

A. I would have preferred to have been around when the percentages and the interviews were taking place because they seem to be a little suspect.

Q. Okay. In what respect?

A. Well, I can only judge it from current conditions, and back in the back where you have an analysis that was done for like --

Q. Sure. What page are you on?

A. I'm on Page 5 of 16 where you have your general fund and the cost allocations are done between the -- for instance, legislative. If you take that page, just that line item under city manager where 20 percent of their time is allocated to water and sewer and the rest is to the general fund, well, that seems to be a little bit low because I would think based on what I've heard and seen that there's a great percentage of the city manager's time spent in water and sewer.

Q. More than what's been --

A. More than what's been allocated, but -- and I've never seen the interviews that were conducted to determine these percentages. And having gone through a rate study, they don't ask the right people the right questions.

Q. Do you know how much the city paid for this consultant's report?

A. I do not remember. I knew it at one time. And one thing I would like to point out, for

instance, and it's on the very first page, if you take this --

MR. LYDON: Could you refer by page number.

THE WITNESS: All right. The one thing I would like to point out in this study is back in the back. I'm going to -- you'll have to bear with me. I'll have to find it.

BY MR. CONNELL:

Q. Sure.

A. Here it is. The very last page, 16 of 16.

Q. Yes, sir.

A. City Page Number 16. The four and a half million, which is the very first line, the transfer to the general fund, is allocated a hundred percent to the utility fund.

Q. That's where it came from, right?

A. No. That's where it's allocated. There are two columns. Over in the right-hand side you have the utility fund and then you have the other. And the four and a half million is in the column of the utility fund. This study allocates it entirely to water and sewer.

Q. And that's not true, right?

A. I didn't say it wasn't true. I said that there are certain things in here that I didn't quite agree with and didn't understand.

Q. Okay. Well, what does that -- what bothers you about it being allocated a hundred percent to the utility?

A. Well, because, for instance, it says on the very first page, which is City 1, it says that the four and a half million is outside of the scope of this study and you've asked me questions earlier about the four and a half million being involved in this study when the study says it's outside the scope of it.

Q. All right.

A. So it's not even addressed per se in the indirect study.

Q. I think what I understood it to be is it's addressed in the study because it's coming out of the utility enterprise's budget and so they're taking that -- they've got that as a line item. Is that not right, why they've done it that way in the study?

A. They have it as a line item, but it's allocated a hundred percent to water and sewer.

Q. But if you look at the study, it

appears to me that the rest of the study talks about who is responsible for which cost, right? Would you agree with me on that? Whether the utility enterprise fund or the city is responsible for certain costs. Look at Page 3.

A. Okay. I'm not following you now at all.

Q. Look at Page 3, the first, second, third full paragraph. Based on our cost analysis, utility's 2006 budget of 94.8 million in Exhibit 2A and 2B, approximately 7.5 million of directly funded costs should not be funded by the utility enterprise fund and are more appropriately funded through the general fund budget.

A. Okay.

Q. What are your comments about that? Do you agree with that or disagree?

A. Doesn't it say casual?

Q. Yes, sir.

A. I wouldn't use this study personally because it's not in-depth enough.

Q. All right. So you disagree that the seven and a half million dollars -- do you agree or what? I'm trying to figure out whether you don't --

A. Whether I agree or disagree with what?

Q. The statement I just read to you.

A. Well, casually I guess you could say most anything you want. What are you getting at? I mean, what's your question?

Q. Yeah. Well, I'm trying to understand whether or not you think that the seven and a half million dollars of directly funded costs should not be funded by the utility enterprise fund. That's what the consultant said. Do you degree or agree with that?

A. That's not for me to answer.

Q. Okay. I understand it's not for you to answer, but do you have an opinion in reviewing it as to whether you agree with the consultant or not on that?

A. You're asking me my opinion and I would have to say as an accountant?

Q. Yes, sir.

A. As a water customer? As a -- what is my opinion going to be based on?

Q. Well, let's first talk about your opinion based on your job with the city currently.

A. Okay. This study was done before I ever got there. It was basically adopted, and I

think pretty much a hundred percent of it was adopted, by -- from an accounting standpoint. Now, when you get down to each specific line, and you're talking about that line, about $7 million being done, that's not an accounting question. It is not an accounting question because the determination of what is an expense in the system is determined by the budgetary process from an accounting standpoint. There is no judgment made as to whether this expense should be or should not be. As long as it is for a service then it can be put in the budgetary process and then it is allowable from an accounting standpoint.

Q. I understand. You understood what the purpose of the study was, though, did you not in Exhibit Number 2? You understood what the purpose of it was, of this study that was performed by Black & Veatch?

A. Why don't you tell me what you think and then we'll see if it's the same one.

Q. Well, yeah. It's not really what I think. It's what you think about what the study was.

A. The study -- and I cannot answer specifically because I wasn't with the city.

Q. I understand.

A. But my understanding was they were trying to find out some method to determine what they should be charging water and sewer and what they should be charging the general fund.

Q. All right. And that's why I was asking you in the beginning whether or not you agree with the methodology that this study had actually gone through in reaching their conclusions about what should be applied the utility enterprise fund and what should be applied to the general fund.

A. Methodology. Again, I wasn't here when the method was applied.

Q. I'm not asking you to pass on that. Just you said you had picked this study up on a number of different occasions --

A. Yes.

Q. -- and read it.

A. Yes.

Q. And the methodology is described in detail on Pages 1, 2, and 3, I think.

A. I would have preferred it to have been done a little differently.

Q. Okay. I understand. So -- and it gets back to my question. Do you agree or disagree with

the findings of the study in regard to what costs should be allocated to the utility enterprise fund and what costs should be allocated to the general fund, or do you not have an opinion?

A. Well, the findings of the study were followed. Now --

Q. Okay. If they --

A. What finding was not followed?

Q. All right. If they were followed then tell me where the seven and a half million dollars of directly funded costs were funded by the general fund versus the utility enterprise fund. Was that followed, that particular provision?

A. That particular part of the recommendation was rejected, I think, by council.

Q. And how do you know that?

A. From being at council meetings when it was said that they didn't agree with that finding.

Q. All right. So what findings do you know that were adopted in this study?

A. The general fund allocation in this study was adopted for the indirect cost transfer and it was reduced from the old rate.

Q. All right. And you're talking about it was reduced from 3.2 million --

A. To whatever it is in this study, yes.

Q. So what I'm hearing you say is that city council adopted the study's analysis where there was a -- they apparently reduced it by $930,000, give or take?

A. Approximately, give or take.

Q. Okay. And that was accepted by the city council?

A. Yes.

Q. There's also some notation in the document that certain city departments were funded out of the enterprise fund. Do you know which -- or utility enterprise fund. Do you know which city departments were funded solely out of the utility enterprise fund?

A. Solely. I do not know of ones that are solely funded out of the utilities other than utilities.

Q. I understand. I was really interested in other departments outside of the utility department being funded by utility enterprise fund.

A. I know that during the budgetary practices there was an allocation of funds by departments and that is done during the budgetary process.

Q. All right. And look at Page 16. You've got your hands on it already.

A. Uh-huh.

Q. The South Columbia Development Corporation --

A. Okay.

Q. -- was funded how?

A. Well, according to this, it was in the budget for that fiscal year and it was charged a hundred percent and in this study it was moved over to other, the other classification.

Q. All right. Was that followed by the City of Columbia?

A. Was that?

Q. Was that recommendation followed?

A. The South Columbia Development Corporation no longer exists.

Q. Okay. Well, what I'm -- what my point is, if you add up all these numbers it comes to seven and a half million dollars, on the right corner.

A. I see.

Q. And isn't that the amount of money that the consultant recommended not be funded by the utility enterprise fund but to be funded by the

general fund?

A. It recommended that it be moved out of the water and sewer budget.

Q. All right. And that was not followed by the city I think is what I heard you say?

A. That is correct. It was not followed by the city.

Q. So his attempt -- the consultant's attempt to was to try to take it from the utility fund and put it over in the other column; is that right?

A. Yes. I think. If I'm following your question, I think so.

Q. All right. And I wasn't there either so I'm just trying to understand this study. But that was part of his recommendation, all of these corporations that are listed on Page 16 he did not want them funded by the utility enterprise fund, he wanted them funded by the general fund, so put a hundred percent in other; isn't that right?

A. This allocation of cost is attributable to the other column, yes.

Q. And these other corporations -- you said the South Columbia Development Corporation is no longer in business. These other corporations

are they funded out of the utility enterprise fund as of today?

A. As of today some are and some are not.

Q. Do you know which ones by just looking at the list?

A. I do not. I can only -- I think that the -- I think some of these things have been moved. I think City Center Partnership is now in the general fund as part of the budgetary process, but a lot of these are still in the water and sewer system.

Q. When you say a lot of them, can you point to any one or more?

A. I can't without looking at the budget. It's different every year.

Q. This was given to me yesterday. I'll let you look at this and see if you -- your name happens to be cc'ed on it. Do you recognize that Document?

MS. TAYLOR: Is that already marked as an exhibit?

MR. CONNELL: I haven't marked it yet. I was going to ask if he knows -- if he doesn't know what it is we won't be talking about it.

THE WITNESS: I see a lot of

information and I'm just refreshing my memory.
BY MR. CONNELL:
Q. Sure. Look at anything you want.
A. I actually do believe I remember that document, yes.
MR. CONNELL: All right. Let's mark that as the next exhibit.
(PLF. EXH. 6, Water and Sewer Transfer to General Fund, was marked for identification.)
BY MR. CONNELL:
Q. Can you tell us briefly what that document is, please, sir?
A. This was a policy that was passed by city council back in -- it says '93.
Q. What's the date of the document?
A. 3/30/2012.
Q. Do you know why it was -- why the document was written on 3/30/2012?
A. It was pulling together old minutes and just summarizing it for people to be cognizant of what -- where they came from and how.
Q. All right. And what does the document purport to discuss?
A. The city's policy for water and sewer transfers.

Q. What is that policy currently?

A. Well, I'd have to --

Q. I thought maybe you had done all the math in it the way it was --

A. Actually, no. This was copying it from the '93 --

Q. From Ms. Caughman?

A. -- ordinance, if I remember correctly. The calculations were not done by me.

Q. Have they been corrected in any way by you?

A. No. I didn't even verify them. I read it for informational purposes and that was the end of that.

Q. So you didn't have any involvement in drafting of the memo?

A. I did not.

Q. You were just cc'ed on it as an interested person?

A. Well, it was basically to give me some information that I may or may not have had, but I did not prepare or assist in preparing it.

Q. And you can't speak to the contents of it, I take it, is that right, as to --

A. I would prefer not to, but I could tell

you that part of that policy is exactly why we did not make the transfer in 2011 for the full four and a half million dollars.

Q. Okay. Please elaborate then.

A. Well, because it clearly says in there that it can't have a deficit and you cannot exceed those other limits, and because we actually had this requirement four OPEB that was done in the last minute -- we were fine in the budgetary process until that cost was recalculated after year end. And then I had to reduce the transfer because of that. So we have been in compliance with that particular city policy, to my knowledge, since its inception.

Q. Okay. Let me let you look at this, Defendant's Exhibit Number 1. I'll represent to you that that came from a newspaper report. Have you ever seen that document before?

A. Yes.

Q. When did you see it, in the newspaper or --

A. No. Actually it was provided by Ms. Caughman to my office.

Q. All right. And what is that document?

A. Well, now, I'd be kind of --

Q. What do you think it is, or do you know?

A. Well, my understanding is this was budget information, and it does -- I have checked the numbers back. And it was budgetary information, it was not actual.

Q. It was not what?

A. It was not actual expenditures. It was only budgetary information.

Q. Do you know what the actual numbers were during that period of time since you've checked them back?

A. Well, not sitting here.

Q. I understand. I didn't know if you'd done it two days ago, a year ago. Are you talking about some time ago or what?

A. I'm talking about some time ago. I mean, it was months ago because we were trying to figure out where this document came from. And I knew it didn't come from finance, so where did it come from.

Q. Where did it come from?

A. It came from budget.

Q. And so how close are the numbers on Defendant's Exhibit Number 1 to the actual numbers?

I mean, just -- I'm not holding you to the actual dollar amount, but how --

A. They're good budgetary numbers.

Q. All right. How about actual numbers? How close are they to the actual numbers?

A. You'd have to compare that with the CAFRs to make your own analysis of how close they are to -- in my world close is sometimes close and sometimes it's not close. We say materially accurate.

Q. Well, are they materially accurate?

A. And I'm working from memory here.

Q. I understand.

A. But if I remember, the actual numbers were different than the -- than these numbers.

Q. Okay.

A. As a matter of fact, that's why I was checking them so closely, because I knew it didn't come from finance.

Q. Was there some controversy about the numbers on Defendant's Exhibit 1 that are --

A. These are budgetary numbers, and the budgetary numbers -- I'm sure you're aware that we had some transitional problems in finance before I got there and the budgetary numbers were not

necessarily what was actually expended.

Q. I don't live in Columbia so I'm not aware of what the -- of what you're speaking of there. What kinds of problems in finance that --

A. Well, I mean, I don't know how to summarize in a couple of minutes what went -- what happened with the finances in the City of Columbia, but they were -- they were very, very bad when I got there. And I don't think that's out of school. I mean, they were very, very bad. The bank accounts had not been reconciled for a little over 18 months. The CAFRs were two years behind in being published. The budgets were exceeded drastically. Nine million dollars in the general fund from what was originally published. So I would say these numbers are a little bit different.

Q. How about the -- were there any irregularities between the transfers between the utility enterprise fund and the City of Columbia's general fund?

A. Irregularities has a very specific accounting terminology.

Q. Let me ask this. All right. Were there any issues? How about that since you've mentioned the others for the --

A. As far as transfers, no. And maybe we'd better clarify the word transfers here. Transfers have a very specific accounting terminology and when I answer I'm talking about from the standpoint of an accounting definition. A transfer is nothing more than a movement or allocation of revenue and expense between funds without creating additional revenue and expense.

And I'll try to give you a quick example. You might pay for a legal claim out of risk management fund. All right? That's where it's expensed. That's where it's actually recorded, in that fund. Well, some of those legal expenses are going to be attributable to water and sewer, some are going to be attributed to the general fund, some are going to be attributable to parking. Then what you do is you do a transfer to allocate those expenses back to the fund that originated the cost, but you do not record the cost in that fund, you record a transfer, so that you do not duplicate the expense.

In this indirect cost study here, if you were to charge the water and sewer fund the legislative cost in this study you would actually be duplicating on your CAFR, Comprehensive Annual

Financial Report.

Q. All right.

A. You would be duplicating those expenses, you'd be recording them twice. But you still have to do the cost of that expense so what you do is you do a transfer to record it in general fund, water and sewer, parking, et cetera, from the fund that originated actually the expense, the check. Where the check was actually physically written.

So when you're talking about the transfers being irregular, they were not, within the context of an accounting definition.

Q. Understood. The utility enterprise fund, the four and a half million dollars that was transferred, those were monies that were received from ratepayers? Would that be right? In other words, your people who are paying the water and sewer fees?

A. The people who are -- yes.

Q. All right. There is no question about that, is there, that they --

A. None.

Q. All right. And there is no question that that four and a half million dollar transfer

went from the utility enterprise fund to the general fund of the City of Columbia; is that right?

A. Except for fiscal '11.

Q. And you talked about that being a little less or something because of the deficit, right?

A. That is correct.

Q. And you would agree, would you not, that some of the ratepayers -- the water and sewer ratepayers don't live in the City of Columbia?

A. I would agree with that, certainly.

Q. All right. So if those monies were transferred from the utility enterprise fund to the general fund, they would not benefit them; is that right? The use of those funds in the general fund.

A. That's a difficult question to answer because there is a lot of interaction between the city and the counties and -- ask that question one more time.

Q. I was simply wondering. There is some hundred thousand people apparently that use this water and sewer system in Columbia. Somebody said earlier 50 some percent are out of city and 40 something percent are in or something.

A. That sounds correct.

Q. So if those people are paying their fees and those fees about going into the utility enterprise fund and then the utility enterprise fund is transferring those fees or those monies to the general fund they're not really getting any benefit from that, are they?

A. I don't think I'd agree with that statement after having been in the position that I'm in.

Q. All right. And why would you say you wouldn't disagree with -- you wouldn't agree with it, I should say?

A. Well, okay. The general fund subsidizes, or has in the past, the county fire service.

Q. Okay.

A. Well, you have county residents that are -- their fire service is being subsidized by the City of Columbia. So, therefore, are they getting some benefit if you attribute that money to them?

Q. I understand.

A. I mean, I can't agree with your blanket statement. I'm sorry.

Q. I understand. But you would agree that if there were some rule that said you couldn't use that money except for specific purpose and it was used for another purpose that would not be correct, right?

A. If I understand your question correctly, this lawsuit is about a legal matter and I will comply with the ruling whichever way it goes.

Q. I understand. I know you will. And there's a lot of controversy amongst city staff about this particular issue in this lawsuit; is that right? Or I should say discussion about it.

A. Discussion, yes.

Q. And prior to today, correct?

A. Oh, yes.

Q. Okay. And one of the reasons why the March 12th memo was generated, I assume, was because there was some -- nothing had been put in writing about the policy; is that right?

A. I think you're asking for an opinion right now, and that is not my opinion.

Q. All right. Do you have an opinion about that?

A. My opinion about it was that it was for

clarification. The budget director is very, very conscientious about looking for documents and providing them with other staff so that we will have a hundred percent of the factual information as she perceives it.

Q. If she comes in here and I ask her where the four and a half million dollars that was transferred from the utility enterprise fund to the general fund went will she be able to line item where that money went and how it was used?

A. No.

Q. Because of your thing about the pennies in the jar kind of thing?

A. That is correct. No human being can tell you where a specific penny is spent, or dollar, or $100,000. There's just no way. It's not done that way.

Q. Could we agree that the four and a half million dollars that was taken out of the utility enterprise fund and put in the general fund was not used for utility purposes?

A. You're asking me an absolute -- I have to think about that one.

Q. Do you see where I'm coming from? If it came out of --

A. I believe I have to agree with your statement. I'm trying to her hear it specifically because you're in technical stuff here.

Q. I understand. I'm just trying to guess I'm trying to understand. If the money taken out of the utility enterprise fund, whicl used for construction, maintenance, whatever of utility, and put into the general fund, it's ki of -- those two funds are mutually exclusive, are they not, such that that four and a half million dollars would not have been used for utility purposes, correct?

A. I believe I agree with that statement. You're -- that was a pretty long and broad statement to agree with, but I believe I agree with that statement.

MR. CONNELL: I understand. Let me talk to him a little bit and I think we'll be done.

(A recess transpired.)

EXAMINATION

BY MR. LEE:

Q. Mr. Ellis, do you agree or disagree that money, and specifically United States currency, dollars, is if fungible? Do you understand what that term means?

A. Not specifically, no, sir.

Q. One dollar could be substituted for another with no difference.

A. Okay.

Q. If I have a dollar bill and you have a dollar bill and we swap dollar bills, we're in the exact same position we were in before, right?

A. Yes.

Q. It doesn't matter what dollar, whether you have the dollar that I originally had or the dollar that you had.

A. Okay. I agree with that.

Q. Second question. Do you disagree that once any dollar amount, whether it is $1 or $4.5 million, is removed from the utility enterprise fund for the City of Columbia and deposited into the general fund for the City of Columbia it is impossible to separately identify those dollars once they're in the general fund?

A. Well, I believe I answered the question that once it is a part of revenue then what that revenue is expended on, you can't identify that specific dollar.

Q. But once it goes into that account, before it's expended, it cannot be separately

identified from the other money that is in the account?

A. Oh, yes.

Q. You agree with that?

A. No, I do not.

Q. You disagree?

A. I disagree. You can identify the four and a half million dollars in that account.

Q. You can say that four and a half million dollars of that account is part of this account, but you can't identify the dollars separately?

A. That's -- that -- I don't agree with that statement.

Q. Let me ask the question another way. What's the average balance at any point in time of the general fund?

A. Average balance?

Q. Roughly. Just a round number.

A. In the bank account?

Q. Yes.

A. It various considerably.

Q. Give me a medium number, a midpoint number.

A. I have never paid attention to it.

Q. Is it several million dollars?

A. I've never paid attention to it. I can look at my financial records and see in about three minutes, but --

Q. If you have $5 million in the general fund and you deposit a million dollars from the enterprise fund into the general fund you now have a total of $6 million, correct?

A. Yes, sir.

Q. Can you tell me, of those dollars -- out of that group of dollars which dollars came from the enterprise fund and which dollars were in there previously, or are they all just identical?

A. I said the jar. That's the pennies in the jar analysis. You cannot -- once it goes you can tell that it went into this account, but from that point forward you could not identify which dollar was which dollar.

Q. And conversely, will you agree with me that once that money -- when you spend some of that money you can't tell which dollars were spent then, can you?

A. Specifically identifying a dollar bill, no.

Q. Yes, sir.

A. No.

MR. LEE: Thank you. That's all the questions I have.

EXAMINATION

BY MS. TAYLOR:

Q. I just have a couple. Looking back at Defendant's Exhibit 1, you had testified earlier that there were some problems the city was encountering or experiencing some financial problems prior to your arrival at the City of Columbia. Can you tell me again what date you arrived at the City of Columbia.

A. August 2008.

Q. At what point then were those problems being experienced?

A. They were from -- the audit was not complete for fiscal 2006, 2007 or 2008.

Q. So over the past three years, from today moving back, has the city's financial problems been corrected?

A. The large majority of them.

Q. You know where your money is and you've reconciled your accounts?

A. Oh, yes.

Q. When we were talking about the revenues

coming from water and sewer can you be more specific about the particular types of revenues that the city collects for water and sewer? You've obviously got your, you know, average Joe water and sewer ratepayer that submits, you know, payment for water consumed every month, but are there other sources of revenue from the water and sewer utility?

A. You have tap fees. You have connection fees, which are different. You have industrial users. You have residential users. Is that what you're referring to, or are you --

Q. I'm referring to anything that's outside of your normal monthly fee based on amount of water you consume. Am I saying it wrong?

A. I don't think you're saying it wrong. It's just I'm trying to remember exactly what all is in there. We break down revenue in the water and sewer system in about a page and a half of documents. That's -- I'm trying to remember exactly what those are.

Q. But would you agree with me that there are other sources of revenue besides the monthly payments that customers make?

A. Yes. There are other sources of

revenue, absolutely, in water and sewer.

Q. Do you derive interest from the water and sewer monies that --

A. Investment income, yes.

Q. Do you have late payment fees?

A. Late payment fees, yes.

Q. Did you mention before sewer or tap fees?

A. I mentioned sewer tap fees, yes.

Q. Are there other types of fees in order to connect to the water or sewer?

A. Connection fees. There are -- there are many other sources. I mean, there's a page of fees for or charges. I hate the word fees because these are charges.

Q. I understand.

A. And they have a different definition from an accounting standpoint. A charge for service is different than a fee.

Q. From an accounting standpoint, can you explain the difference?

A. A charge for service is a bill that you pay for something that you consume.

Q. Like a commodity?

A. Like a commodity. It could be -- in

this case one good example is the water that you consume as a consumer. That is not a fee. The connection fee for the tap fee is a fee because what you're doing is you're paying for a specific item to be performed by the city. It's a matter of consumption versus service performed. The consumption, quote, unquote, fee is actually in accounting parlance a -- it's a charge for service and there is a difference in the accounting world in those two items. In one you cannot literally charge more than the cost of the service provided and there is actually no limit on what you can charge for the item consumed by the consumer.

MS. TAYLOR: That's all the questions he have.

(The deposition was concluded at 1:39 p.m.)

SIGNATURE OF DEPONENT

DEPONENT: WILLIAM H. ELLIS
DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. CITY OF COLUMBIA

(Please return both Signature of Deponent pages)

I, the undersigned, WILLIAM H. ELLIS, do hereby certify that I have read the foregoing deposition and find it to be a true and accurate transcription of my testimony, with the following corrections, if any:

PAGE	LINE	CHANGE	REASON

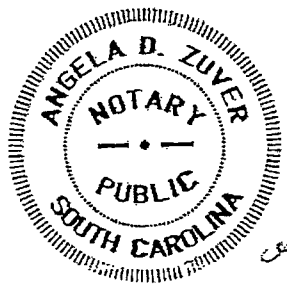
SIGNATURE OF DEPONENT (CONTINUED)

DEPOSITION DATE: July 31, 2012
REPORTER: ANGELA D. ZUVER
CASE CAPTION: JOSEPH S. AZAR, et al., vs. CITY OF COLUMBIA

PAGE	LINE	CHANGE	REASON

WILLIAM H. ELLIS Date

I, Angela D. Zuver, Notary Public for the State of South Carolina at Large, do hereby certify that the deponent was advised of his or her right to read and sign said deposition both verbally and in writing. If the deponent fails to execute and return foregoing Signature of Deponent pages within the thirty (30) days allowed pursuant to the Rules of Civil Procedure, the original transcript may be filed with the court.



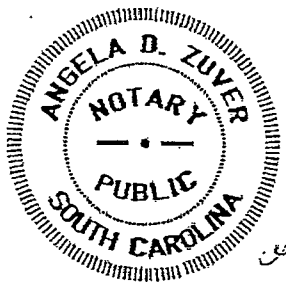
Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

CERTIFICATE OF REPORTER

I, Angela D. Zuver, Court Reporter and Notary Public for the State of South Carolina at Large, do hereby certify that the foregoing transcript is a true, accurate, and complete record.

I further certify that I am neither related to nor counsel for any party to the cause pending or interested in the events thereof.

Witness my hand, I have hereunto affixed my official seal this 17th day of August, 2012 at Lexington, Lexington County, South Carolina.



Angela D. Zuver, Court Reporter
My Commission expires
July 2, 2014

I N D E X

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REQUESTED INFORMATION INDEX

(No Information Requested)

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CITY OF COLUMBIA

Budget Office

INTEROFFICE MEMORANDUM

TO:	**Steve Gantt, City Manager**	**DATE:**	**3/30/2012**
Cc:	**Ken Gaines, City Attorney**		
	Missy Gentry, Assistant City Manager		
	Bill Ellis, Finance Director		
	Jeff Palen, Treasurer		
FROM:	**Missy Caughman, Budget Director** MAC		
RE:	**Water & Sewer Transfer to General Fund**		

For your records, attached is a copy of the City's Policy for Water & Sewer Transfers to the General Fund. In light of the discussion related to the water and sewer rate study and the possibility of increasing the transfer to the General Fund in the next fiscal year, I though it would be worthwhile to review the current policy.

Direct Transfer

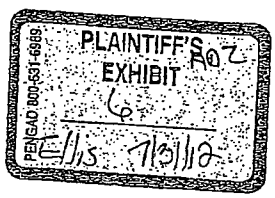
The Direct Transfer policy was adopted by Resolution 93-60 in 1993 by City Council (copy attached). According to the resolution it was adopted in order to formalize a transfer policy from Water and Sewer to the General Fund in order to not impair the water and sewer system's (system) ability to finance capital improvements nor the creditworthiness of the City's General Obligation Bonds. The thought being that if the transfers became inordinately large compared to other revenues would negatively impact our GO Bond rating as well as water and sewer rating. The current transfer to the General Fund is $4.5 million and it has been this amount since FY 1996/1997.

The Transfer Policy established the allowance for use of the net operating revenues once debt service, operating and maintaining needs of the system are met. At the time it was passed by City Council, there was no set policy that governed the amount of the transfers or for what purpose. The resolution sets forth conditions that are to be met for the operations of the system, before transfers can be made to include:

- maintaining rates and charges for service that provide for capital needs and meet financial covenants of the bond
- operate and maintain the system in an efficient and business like manner
- provide for a record or debt service sufficient to achieve and maintain a credit rating of AA

Section 4 defines the formula to be used for calculating the maximum amount to be transferred to the General fund as follows:

a. 50% of Net Water and Sewer Operating Income
b. 1/12 of the General Fund Budget
c. Total Transfer From W & S Fund Lesser amount of a or b above.



Using this calculation, the FY 11/12 transfer allowance is:

a.	50% of Net Water and Sewer Operating Income	
	FY 10/11 Estimated Net Income	$28,292,849
	50% of Net Income (before depreciation & interest)	$14,146,425
b.	1/12 of the General Fund Budget	
	General Fund	$115,201,254
	1/12 of Budget	$9,600,105
c.	Total Transfer From W & S Fund Lesser amount of a or b above.	
	Total Allowed Transfer	$9,600,105
	FY 11/12 Budgeted Transfer	$4,500,000
	Allowed Additional Transfer*	$5,100,105

Indirect Cost Allocation

The Indirect Cost Allocation is what the General Fund charges Water and Sewer for various administrative services provided such as accounting, human resources, IT, executive management, public relations, etc. Since FY 08/09 the amount of the transfer is $2,270,000 and is based on an indirect cost study performed by Black & Veatch in 2007. Prior to the study, the transfer amount was $3,200,000. While an update is due for this calculation, I would not expect that the cost of services has decreased.

In recent years, Finance has added this amount to the Direct Transfer when entries are made in our financial system and in the CAFR. Meanwhile, the budget continues to show this as revenue of the General Fund in Charges for Services and as an expense in the Finance Water Administration budget in the Water and Sewer fund.

Non-Operating Direct Allocation/Expenses

In addition to the allocations identified above, there are expenses paid directly out of Water and Sewer that are non-operating expenses and therefore are not associated with the maintenance nor the capital investment of the system. This includes departments and specific line items paid directly out of the water and sewer fund. I would add that there is a difference in opinion as to whether the items are considered non-operating.

In the proposed FY 12/13 budget, these items total $2,627,253 and includes Economic Development, Office of Business Opportunities, the allocation to the development corporations, Public Relations and the economic development special projects account.

For FY 12/13, I would ask if we could give consideration of the idea of moving all non-operating items previously referenced from Water & Sewer to the General Fund and increase the transfer by $2,700,000. As part of this review, we would need input from our Financial Advisor, Brent Robertson and of course Finance and Legal's perspectives as well. Understandably, there may not be the desire from a management or political perspective at this time, especially in light of the current rate study.

Let me know if you have any questions or need more information.

CITY-0007748

ROA-0740

STATE OF SOUTH CAROLINA	**IN THE COURT OF COMMON PLEAS**
COUNTY OF RICHLAND	**FIFTH JUDICIAL CIRCUIT**
Joseph S. Azar, Frank J. Cumberland, Jr., and Michael A. Letts, Individually and as Class Representatives,	**C/A No. 2011-CP-40-6705**
Plaintiffs,	**AFFIDAVIT OF ERIKA D. MOORE**
vs.	
City of Columbia,	
Defendant.	

RICHLAND COUNTY FILED
2013 JUL 12 PM 2:50
JEANETTE W. McBRIDE C.C.P. & G.S.

I, Erika D. Moore, being competent to testify as to the matters herein, and being duly sworn, do hereby testify to the following matters within my personal knowledge:

1. I am employed by the City of Columbia as the City Clerk.
2. In my capacity as City Clerk, I maintain and certify records of City Council actions, including duly enacted ordinances of the City of Columbia.
3. In 1895, 1907, 1917, 1933, 1943, 1956, 1969, 1979, and 1998, the City Council codified its general ordinances, referred to as Revised Ordinances or Code of Ordinances of the City of Columbia. Certified portions of these codifications relating to water and sewer rates are attached as Exhibit A.
4. By an ordinance enacted by the City Council in 1895, the City of Columbia established "rates of water rents" for provision of water from its waterworks to those who made application for connection to the City's water utility. A certified copy of this ordinance is included within Exhibit A.
5. Since 1895, the City of Columbia's ordinance establishing its water rate structure (hereinafter referred to as "Water Rate Ordinance") has remained in force and effect,

as reflected in the City's Code of Ordinances of 1907, 1917 1933, 1943, 1956, 1969, 1979, and 1998 (as amended).

6. To the best of my knowledge, the City Council amended its Water Rate Ordinance in 1899, 1907, 1917, 1933, 1953, 1956, 1957, 1965, 1970, 1975, 1980, 1981, 1983, 1986, 1988, 1989, 1992, 1994, 1998, 2000, 2002, 2004, 2005, 2006, 2007, 2008, 2010 and 2011. Certified amendments from 1992 forward are attached as Exhibit B.

7. As shown in its Revised Ordinances of 1917, the City Council had, at least since 1917, established a permit and inspection fee for connection to the City's sanitary sewer system. A certified copy of this ordinance is included within Exhibit A.

8. In 1970, the City Council enacted an ordinance establishing a sewer rate structure (hereinafter referred to as "Sewer Rate Ordinance"). A certified copy of this ordinance is attached as Exhibit C.

9. Since 1970, the City's Sewer Rate Ordinance has remained in force and effect, as reflected in the City's Code of Ordinances of 1979 and 1998 (as amended).

10. To the best of my knowledge, the City Council amended its Sewer Rate Ordinance in 1975, 1977, 1980, 1981, 1983, 1984, 1986, 1988, 1989, 1992, 1994, 1997, 1998, 2000, 2002, 2005, 2006, 2007, 2008, 2010 and 2011. Certified amendments from 1992 forward are attached as Exhibit D.

11. Since at least 1992, the City's ordinances amending the rates within its Water Rate Ordinance and Sewer Rate Ordinance operate to revise the City's existing rate structure.

FURTHER AFFIANT SAYETH NOT.

Erika D. Moore

Erika D. Moore
City Clerk
City of Columbia
1737 Main Street
Columbia, South Carolina 29201
545-3045

Sworn before me, this the 13 day of April, 2012.

Connie Lucas

Notary Public for State of South Carolina

My Commission expires 10 March 2016

Exhibit A

THE

REVISED ORDINANCES

OF THE

CITY OF COLUMBIA, S. C.

TOGETHER WITH

ACTS AND PARTS OF ACTS OF THE GENERAL ASSEMBLY RELATING TO THE TOWN AND CITY OF COLUMBIA, ABSTRACTS OF DECISIONS OF THE COURTS RELATING TO MUNICIPAL CORPORATIONS, RULES AND ORDER OF BUSINESS, AND LIST OF INTENDANTS AND MAYORS.

PREPARED BY JNO. P. THOMAS, JR., CITY ATTORNEY.

PUBLISHED BY AUTHORITY OF CITY COUNCIL.

COLUMBIA, S. C.
THE BRYAN PRINTING CO.
1895.

ROA-0745

CERTIFIED
A TRUE COPY

PREFACE.

Over twenty-three years having elapsed since the publication of the ordinances of the City of Columbia in 1871, and numerous ordinances having in the meantime been passed, the necessity of a new edition of the city laws became apparent to the City Council. Consequently, on May 8, 1894, the following resolution was adopted:

"*Resolved*, That John P. Thomas, Jr., City Attorney, be authorized and directed to codify all the ordinances of the City of Columbia, arranging the same in chapters and sections according to their subject matter, and submit the codification to Council, and that he do, at the same time, suggest to City Council in a seperate report such contradictions and inperfections as may appear in the original text, and the manner in which the same should be revised.

"*Resolved, further*, That the City Clerk and Treasurer do furnish the City Attorney with authenticated copies of all ordinances of force which have not heretofore been published in pamphlet form by authority of Council.

"*Resolved, further*, That the City Attorney do, at the same time, make a collection of all the Acts of the General Assembly of the State of South Carolina relating to the Town and City of Columbia, together with annotations of such decisions of the Courts as pertain thereto."

In accordance with the above resolution, the City Attorney, on September 10, 1894, submitted a codification of all the ordinances of the City of Columbia in force on that day, arranged in chapters and sections according to the subject matter of the ordinances. This codification was referred to a special committee, consisting of the Mayor, and Aldermen Lowrance, Brennen, and Allworden, who, on November 27, 1894, reported the codification back to Council, with certain amendments, in the form of an ordinance entinled "An ordinance to revise, codify, and amend the ordinances of the City of Columbia in force on the —— day of —— A. D. 189—." This ordinance having received three readings in Council, was, after the adoption of certain amendments, duly ratified, on February 27, 1895. At its meeting held on that day the following resolution was passed:

"The Revised Ordinances of the City of Columbia, S. C., prepared by John P. Thomas, Jr., Esq., City Attorney, having received three readings and having been duly ratified by the City Council, therefore,

"*Be it resolved*, That the thanks of Council are hereby tendered to John P. Thomas, Jr., Esq., City Attorney, for the thorough, careful, and complete manner in which he has gratuitously performed such an arduous work.

"*Resolved, further*, That the Committee on Printing be instructed to have five hundred copies of the Revised Ordinances, together with the Acts of the Legislature relating to the City of Columbia, printed as soon as practicable."

J. F. WALKER, *City Clerk.*

CERTIFIED
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CITY CLERK 4.10.2012

oil in case of fire. All doors and shutters shall be sheathed with iron at least one-sixteenth of an inch thick, and no part of such building shall be used as a dwelling or sleeping apartment, and no fire or artificial light shall be allowed therein: *Provided, however*, In all cases no such tank and building shall be located at a distance of less than one hundred feet from any storehouse or dwelling.

Ib., § 6. Permits to be obtained for location of tanks.

SEC. 235. Before any of the tanks for the storage of oil shall be located as provided for in the two preceding sections, the person, firm, or corporation desiring to erect such tank shall apply in writing to, and obtain from, the City Council a permit to make such erection. Nothing in this ordinance contained shall be so construed as to prevent Council from refusing to grant such permit, whenever in their judgment they shall deem it proper.

Ib., § 7. Penalty.

SEC. 236. Any person, firm, or corporation violating any of the provisions of the six preceding sections shall be subject to a fine of not exceeding forty dollars for each day or part of a day of such violation.

CHAPTER X.

Water Works.

SUPERINTENDENT OF WATER WORKS—WATER RATES.

May 9, 1871, § 4. O. 16. Election of Superintendent.

SECTION 237. At the first meeting of Council after its biennial organization, or as soon thereafter as practicable, the Council shall elect a Superintendent of Water Works, who shall enter on the duties of his office on the first day of May, after his election, and until his successor is elected and qualifies, unless sooner removed. Before acting in his office, he shall give a bond with sureties in the penalty of two thousand dollras, which shall be approved by the Council. When his term of office expires, his official books and papers shall be delivered by him to his successor, or disposed of in such other manner as the Committee on Water Works may direct.

Bond.

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Ib., § 2. Committee to control Superintendent.

SEC. 238. The committee shall have the superintendence and general government of the water works. The Superintendent of the Water Works shall, except otherwise prescribed, act according to the directions of said committee.

Ib., § 3. Superintendent to control reservoirs, etc.

SEC. 239. The Superintendent, subject to the control of the Committee, shall have a general charge of the reservoirs, engine houses, and all the buildings, fire-plugs, fixtures and pipes erected or laid down for the water works, and of the lands on which the said reservoirs, engine house and buildings are. He shall carefully inspect all parts of the works, and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and regularity, at the city buildings, and to all persons entitled to its use under the provisions hereinafter contained.

Ib., § 4. Amendment, Feb. 27, 1895. Duty of Superintendent. Amendment, Feb. 27, 1895.

SEC. 240. The Superintendent or his assistant shall remain at the pump or engine house, and it shall be their special duty to take good care of the buildings and machinery.

May 9, 1871, § 5. Superintendent may employ labor, etc. Amendment, Feb. 27, 1895. To make quarterly reports. Amendment, Feb. 27, 1895.

SEC. 241. Subject to the control of the Committee, the Superintendent may employ in and about the works such men as he may deem suitable and necessary. He shall keep an account of their names, the kind of work done by them, and the days of the week or month they work. He shall monthly present to the Committee a statement of the materials, tools and other articles necessary for carrying on the works for the following quarter, and an estimate of their cost; and, subject to such restrictions as may be imposed by the Committee, the Superintendent may purchase such materials, tools and other articles. What may be so purchased shall be taken care of by him and used as required. All bills for the same shall monthly be laid by the Superintendent before the Committee.

May 9, 1871, § 6. Superintendent to make map of street mains. To enter cost of materials in book

SEC. 242. It shall be the duty of the Superintendent to make and preserve, for the use of the Committee, a map, or plan, of the location of the street mains, showing the course, distance and size of each of them; and on said map, or plan, he is to lay down every extension of said mains as soon as such extensions are made, and on the said map the location of every stop-cock and hydrant shall be properly desigated. And in a book to be kept for that purpose, said Superintendent shall enter, from time to time, the quantity, description and cost of materials

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and labor used and employed in extending the street mains, and quarterly he shall make an abstract from said book, and submit the same to the Committee. It shall be the duty of the Superintendent to enter in a book, to be kept by him for the purpose, all service or branch pipes leading from the street mains, designating the material and size, and the place of junction with the street mains; and also the number and size of the cocks, hydrants and other fixtures attached to said service pipes, which said book shall be retained in his office, subject at any time to the inspection of the committee.

Ib., § 7. Superintendent to keep list of applicants for water.

SEC. 243. A book shall be kept in the Superintendent's office, with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names, upon the terms prescribed by the ordinances of the city. When the owner of any property within the range of the pipes applies for the introduction of water into his premises, he or his agent shall write his name in said book, under said caption, and write opposite thereto the date and number of his application, the location of his premises, and the purpose for which the water is to be used. The city water shall not be introduced into the premises of any applicant, until there is written what is here required, and shall receive from the Superintendent a written permit thereof.

Ib., § 8. How water to be introduced.

SEC. 244. After there is written what is so required, water from the main pipe in the public street or alley shall, without delay, be conducted by the Superintendent to the applicant's premises by means of suitable service pipes and fixtures, with a separate attachment for his particular house and tenement. No hydrant or cock shall be allowed to be on a sidewalk, or in an exposed situation, from which water may be taken without detection; and there shall be placed on the service pipe, near the curbstone, a stop-cock (with an iron cover marked "City Water Works"), so that the supply of water may be stopped at any time when it is proper to do so. The said applicant may have the water introduced into his premises from the service pipe laid down by the Superintendent as above directed, by means of suitable service pipe, hydrant and fixtures: *Provided*, Such work be conducted by practical and competent

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plumbers, and the material used in the construction thereof be of the best quality, and of such weight and description as the committee may prescribe in the particular case, or may prescribe for such work in the part of the city where the same is located: *And provided*, That on the completion of the work, and before the water is turned into it, notice shall be given to the Superintendent or his agent, and the work be by him inspected and approved.

Ib., § 9. Condition of supply.

SEC. 245. The supply of water to any person shall be on condition of his paying a water rent at the rates hereinafter prescribed.

Ib., § 10. Duties of Committee on Water Works.

SEC. 246. The Committee on Water Works are hereby authorized and required to enforce the preceding and following sections of this chapter; and they are further authorized to adopt such further rules and regulations as may be necessary to place the care and management of the Water Works in all and every particular fully under their control.

Ib., § 11. December 13, 1894. Amendment, Feb. 27, 1895.

SEC. 247. The following shall be the rates, annually, payable when city taxes are paid, by such persons as comply with this chapter, and use the water supplied by the City Water Works for one year. It is to be understood, however, that when water is taken for any purpose which, alone, is at less cost than that of a hydrant, that the price of a hydrant will be required:

Rates of Water Rents in City of Columbia.

Water rates. Dwelling houses.

Dwelling Houses—Dwellings with one hydrant in the yard or kitchen, or one in each from the same service pipe, from $5 to $20; bath, for each tub, $5; wash basins in bed chambers and pantries, each $2; water closets and urinals, self-closing, each $3; water closets and urinals liable to be left open, each $5; wash pavements, three-eighth nozzles, $10; wash pavements for double front or corner houses, $15; stables on same lot with dwellings, each occupied stall, 50 cents; washing four-wheel carriages, each 50 cents; washing two-wheel carriages, each 50 cents.

Stores.

Stores—For stores with one hydrant in the yard or store, $5; wash basins for use in common, $3; water closets separate from dwelling, self-closing, $1; urinals for use in common, self-

closing, $5; water closets and urinals, if not self-closing, each $7.50.

Hotels, &c. *Hotels, Boarding Houses, and Public Buildings*—For family keeping the hotel, without boarders, $10; boarders, over five up to ten persons in addition, $10; boarders, from ten to twenty-five persons in addition, $10; boarders, over twenty-five, for every twenty-five additional, $15; water closets and urinals, if self-closing, each $5; water-closets and urinals of other description, each $7.50; wash basins in hotels, each $2; cleaning slop sinks, each $5; baths, each tub, $6; wash tubs in laundry or wash-room, each $1; use of kitchen generally, according to capacity, $5 to $25.

Livery stables *Livery Stables*—Each $50; the use of hose to wash carriages, &c., strictly prohibited.

Bathing establishments. *Bathing Establishments, etc.*—Bath tubs, each $10; bakeries, in addition to charges for dwelling, $10; barber shops, private attachment, one basin, $8; for each additional basin, $4; bath tubs in barber shops, one tub, $6; for each additional tub, $3; barber shops, public attachment, one basin, $8; each additional basin, $3; drug stores, public attachment, one opening, $3; water closets, &c., at same rate as in hotels.

Building purposes. *Building Purposes*—Carpenter shops, not connected with dwelling, from $5 to $10.

Steam engines. *Steam Engines*—For high or low pressure engines, per horse power, $5.

Foundries and machine shops. *Foundries and Machine Shops*—For each establishment with fifteen or less persons employed, $10; each person in addition to fifteen, 50 cents (fire hydrants on private or corporate property to be fixed by Committee on Water Works); basins, water closets and urinals, the same as other places.

Railroad stations. *Railroad Stations*—Water closets, self-closing, each $5; locomotives in use, each $75; stationary engines, each per horse power, $2.50.

Confectioneries. *Confectioneries*—For each, if connected with a dwelling and used by the same person, $6; if separate from a dwelling, $12.

Dye houses. *Dye Houses*—For each, according to size of business, not less than $15; if steam boilers are used, per horse power, $2.50.

Gas works. *Gas Works*—$150 for use of water.

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Soda water and bottling houses. *Soda Water and Bottling Establishments*—For water used in each, according to size, $30 to $50; soda fountains, $10.

Printing houses. *Printing Offices*—For each press, besides the usual charges for other purposes, $5.

Fountains. *Fountains*—For each in a yard or garden, $25; hose fountain, $10; for each in a store, $5.

Public buildings. *Public Buildings*—A theatre, $20; a concert or other hall, $15; a church, free.

Blacksmith shops. *Blacksmith Shops*—For use in shop only, $5.

Wagon yards, &c. *Wagon Yards, Sale Yards, and Horse Lots for Drovers*—For each, $30.

Factories and manufacturing companies. *Ice Manufacturers, Cotton Oil Mills, Compress Companies, Cotton Mills, Electric Light Companies, Steam Laundries, Fertilizer Manufacturers, and Railroad Companies*—As may be agreed upon by Committee on Water Works, and submitted to City Council for their approval: *Provided*, That no steam engine is to be supplied at the rates before stated, unless the water is taken in the same building for the usual purposes. The rates for stores are for stores alone; if the upper or any other part is occupied by the storekeeper or his family, then the whole concern is to be rated as a dwelling. Offices connected with dwellings, and under the same care, to be charged the same as dwellings. If separate and not strictly private, an additional charge will be made. The size of nozzles for washing pavements, watering gardens and yards, is to be decided by the Committee and Superintendent, and the size of jets for fountains is to be determined in the same way. The use of hose for watering streets is prohibited.

May 9, 1871, § 12. O. 21.

Fine for unlawful use of water. SEC. 248. Any person who shall draw or carry away water from a spout without having contracted so to do, shall be fined for each and every offence not exceeding forty dollars. Any contractor for the water, who shall suffer any unauthorized person to draw or use any water from his or her spout, shall be subject to a fine not exceeding forty dollars for each and every offence, and be liable also to have his, her, or their supply of water cut off. If any person shall suffer any hydrant on his or her premises to remain open so as to waste the water, except for the purpose of cleaning the pipes or to draw off the water unfit for use, such person shall be subject to a penalty not exceeding forty dollars for each and every offence.

Ib. Superintendent may enter premises to examine pipes

SEC. 249. The Superintendent of Water Works is hereby authorized and empowered to enter into any house or lot where service pipes have been carried, for the purpose of examining the same; and any person who shall molest or interrupt the said Superintendent in the discharge of said duty shall be subject to a fine not exceeding forty dollars for each and every offence.

Ib. City officers to report violations herein

SEC. 250. It shall be the duty of the Superintendent and other officers of the city to report to the City Council all violations of this chapter which shall come to their knowledge. So, likewise, if any hydrant, cock, or other fixture be found leaking, and the owner or occupant of the premises shall refuse or fail to have the necessary repairs made, the Superintendent shall stop the water from the said lot or tenement, and there shall be a fine of not exceeding forty dollars on any person who shall turn on the water before such repairs are made.

Ib., § 13. Committee may permit poor persons to use city water.

SEC. 251. Notwithstanding the preceding provisions, the committee may grant to any poor person, without charge therefor, license to use the water from a hydrant on another lot or tenement, with permission of the occupier thereof. The Superintendent shall keep a separate list of all licenses granted under this section.

Ib., § 14. When temporary use of hydrant allowed.

SEC. 252. Nothing in this chapter shall prevent the occupier of a lot or tenement, supplied with city water, from having, when his hydrant or pipe is out of order, the use of water from a hydrant on another lot or tenement, with the permission of the occupier thereof; not, however, for a longer period than five days, nor prevent any person from taking city water to extinguish fire; nor prevent city water from being used by a fire company in examining, or practicing, or cleaning and putting in good condition their engines and hose.

Ib., § 15. Amendment, Feb. 27, 1895. How water tenants in default dealt with.

SEC. 253. It shall be the duty of the Superintendent to report to the City Assessor and Auditor the names of the water tenants, and to make a monthly return of all additional names; and it shall be the duty of the City Assessor and Auditor to lay such reports before the Committee whenever required, and receive and abide by such instructions as they may consider expedient to give in relation to defaulters; and if any water tenants are in default for the space of three months, he shall

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furnish the Superintendent with a list of their names, and direct him forthwith to proceed with such measures as may be necessary to stop the water from them.

January 9, 1894, § 4. Owners and agents of real estate to pay for water.

SEC. 254. Any owner, or his agent, of any real estate, upon whose premises water is brought from the city reservoir, shall pay such sums for the use of water as may be assessed by City Council, and an owner, or his agent, failing to make a report of the hydrant or hydrants used by him or her, or by any tenant or occupant of such premises, shall be liable to a fine, in the discretion of the Mayor, not to exceed twenty dollars.

CHAPTER XI.

Junk Shops—Peddlers—Public Halls—Places of Business.

JUNK SHOPS.

May 9, 1871, § 1. O. 34. License required. Amendment, Feb. 27, 1895.

SECTION 255. The keeper or keepers of every shop within the limits of the City of Columbia, where any kind of second-hand articles, junk, old metal, or other like commodities, are purchased, sold, bartered, or exchanged, shall obtain from the City Council a license to do so, and shall pay to the City Clerk for said license the sum of twenty-five dollars; and such license (which shall continue for one year) shall not be transferable from one person to another, without the consent of the City Council.

May 9, 1871, § 2. Application to Council. Bonds, $1,000.

SEC. 256. Application for license shall be made to City Council; and every application shall be accompanied by the recommendation of at least three respectable freeholders, who shall certify that the applicant is a fit and proper person to be entrusted with such a license; the person so applying shall deposit with the City Clerk the price of such license, and upon the license being granted, shall execute a bond in the penal sum of one thousand dollars, with two sureties to be approved by the City Council, conditioned for the faithful observance of the provisions of this ordinance, and all other ordinances hereafter passed in relation thereto.

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CHAPTER XIX.

Designation of this Ordinance—Its Effect.

Feb. 27, 1895.
Title of this ordinance.

SECTION 386. This ordinance shall be designated and known as the "Revised Ordinances of the City of Columbia."

Id.
Repealing clause.

SEC. 387. All ordinances and parts of ordinances the provisions whereof are reordained in this ordinance, or which are inconsistent with or repugnant to this ordinance, are hereby repealed.

Ratified in City Council, this 27th day of February, in the year of our Lord one thousand eight hundred and ninety-five, and in the one hundred and nineteenth year of American Independence.

[L. S.]

W. MCB. SLOAN,
Mayor.

Attest:

J. F. WALKER, *City Clerk.*

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The Revised Ordinances

OF THE

City of Columbia, S. C.

TOGETHER WITH

Acts and Parts of Acts of the General Assembly Relating to the Town and City of Columbia, Abstracts of Decisions of the Courts Relating to Municipal Corporations, the Rights of the City and of Certain Persons and Corporations in the Streets of Columbia, and List of Intendants and Mayors.

Prepared by H. N. EDMUNDS, Esq.

Published by Authority of City Council

1907

COLUMBIA, S. C.
THE R. L. BRYAN COMPANY
1907

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MARGINAL REFERENCES EXPLAINED.

In Part First, the dates on margins refer to the date of the adoption of the original ordinance. "O" refers to the Book of Ordinances of the City of Columbia, published in 1895.

In Part Two, the dates on margins refer to the date of the approval of the Act of the General Assembly. "Stat." refers to the volume of Statutes at Large, where the original Act is published.

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315. lty for collars bought ity.

SEC. 455. If any person shall use any collar previously used on another dog, or not purchased from the city, he or she shall, on conviction before the Recorder, be fined not less than ten dollars and not more than forty dollars, or imprisoned not less than ten or more than thirty days.

§3 t be be

SEC. 456. Any person buying a collar shall describe the dog for which it is procured, giving name, color, breed, &c., and the Clerk shall make a memorandum of the same, and the collar shall not be used for any other dog.

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§317. ches in n not to t large.

SEC. 457. It shall be a misdemeanor to allow any bitch in season to run at large on the streets, punishable by a fine not exceeding five dollars, in the discretion of the Recorder; and the Chief of Police and his assistants, or person appointed by the Mayor, are instructed to take up such bitch and not deliver same to owner until fine is paid, and in default to be disposed of as provided in Section 453.

e 11, 1872. §318. illing and oping of ds and bing of ds' nests awful. Fine.

SEC. 458. The killing, shooting, or attempting to shoot, in any manner whatsoever, or trapping of birds, robbing of birds' nests, inside the limits of the City of Columbia, is hereby declared to be a crime; and any person offending herein shall, on conviction before the Recorder, be liable to a fine of five dollars for each and every offence, or imprisonment for a period of ten days; and the police, or any citizen, are authorized and empowered to arrest such person or persons so offending.

p. 23, 1884. O. §319. oultry to be arried heads).

SEC. 459. It shall be unlawful for any huckster, or other person residing in Columbia, carrying poultry of any kind throughout the city, to carry them with their heads hanging down, but shall be required to carry them in their arms, with their heads up, or provide themselves with a wagon, basket or coop, to carry them in; and any one violating the provisions of this Section shall be held as guilty of cruelty to animals and, upon conviction before the Recorder, or any one of the Aldermen acting for him, shall be fined in a sum not more than forty dollars or be imprisoned not more than thirty days.

Fine.

Aug. 11, 1891. O. §320. Cruelty to animals pro- hibited.

SEC. 460. Whoever overloads, overdrives, overworks, tortures, torments, wantonly beats, bruises or cuts, or whoever by working when in an unfit condition, or in any other way inflicts unnecessary pain or suffering upon any brute animal, or whoever does not provide sufficient food and shelter for the

same in the City of Columbia, whether such persons be the owners thereof, or have the temporary charge or custody of the same, on conviction thereof before the Recorder, shall be fined in a sum not exceeding forty dollars or imprisoned in the City Work House not exceeding thirty days.

Fine.

Ib., §321. One-half of fines to go to S. C. Society.

SEC. 461. One-half of all fines collected upon complaint or information for violation of the preceding Section shall be paid over to the Treasurer of the South Carolina Society for the Prevention of Cruelty to Animals in Richland County, in aid of the benevolent objects for which it was incorporated.

CHAPTER XVI.

WATERWORKS COMMISSION—SUPERINTENDENT (DUTIES DEVOLVED ON CITY ENGINEER, SEE SEC. 93)—WATER RATES.

O. April 9, 1907. Water works Commission established.

SEC. 462. A Waterworks Commission is hereby created and established for the City of Columbia.

Ib., §2. How constituted.

SEC. 463. Said Commission shall consist of five members, of whom the Chairman of the Committee on Waterworks shall be *ex officio* a member. No member of City Council, except the Chairman of the Committee on Waterworks, and no person not a resident of the City of Columbia, shall be a member of said Commission.

Ib., §3. How elected.

SEC. 464. The members of said Commission, except the Chairman of the Committee on Waterworks, who shall be a member by virtue of his office, shall be elected at the first regular meeting of Council after this Ordinance goes into effect, one to serve for one year, one to serve for two years, one to serve for three years, and one to serve for four years; and thereafter one member of the Commission shall be elected each year in the manner other city officers are elected by Council, to serve for four years, and until his successor is elected and qualified. The City Council shall have power to remove any Waterworks Commissioner or Commissioners at any time they deem it proper, and shall have power to fill vacancies caused by removal or otherwise.

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., §4. SEC. 465. Said Commissioners shall serve without compen-
serve sation, and each elected member shall, before assuming the
ut com- tion. duties of his office, take and subscribe before some officer hav-
ing authority to administer oath the following:

"I do solemnly swear or affirm that I will faithfully perform
b., the duties of my office as Water Commissioner of the City of
th to be Columbia during my continuance; that I have not in order to
influence my election directly or indirectly, expressly or im-
pliedly, promised my vote or support to any person for any
office or employment in the City of Columbia, or for any other
office or employment; that I will not knowingly permit my vote
in the election or appointment of any person to position in the
Waterworks Department, or the purchase of any supplies there-
for, to be influenced by fear, favor, affection, or reward or the
hope thereof, and that in all things pertaining to the duties of
my office I will be controlled by the public welfare."

SEC. 466. As soon as practicable after their election the said
., §5. Commissioners shall organize by electing from among their
hairman Secre- members a Chairman and Secretary. It shall be the duty of
the Chairman to preside at all meetings of the Board, and per-
ties of form all other duties as shall from time to time devolve upon
man. him by the order or by the rules and regulations of the said
Commission.

., §6. SEC. 467. The Commission shall have power to elect all
wer to employees for the operation of the waterworks, and to fix their
t em- duties and compensation and to remove or dismiss the same
es. at pleasure. It shall be their duty to take entire control of the
operate operation and management of the waterworks system, and to
so as operate the same in such manner as to secure an annual income,
cure an over and above operating and maintenance expenses, sufficient
ial in- to pay the accruing interest on the new waterworks bonds and
e over also to create a sinking fund of at least five thousand
f main- ce to ($5,000.00) dollars per year for the redemption of the said new
nt of waterworks bonds as provided in the Ordinance declaring the
). election upon the authorization of the new waterworks bonds,
and to this end they shall as soon as practicable report to
report Council for their action an equitable system of tariffs for the
ble wa- consumption of water, which said report shall contain and
tariff to specify the measure or approximate measure of the water used
charged
ater.

by the city for public buildings, fountains, watering troughs, flush tanks, street sprinklers, fire hydrants, etc., and also a separate estimate or measure of the water used in the public buildings of the State and County: *Provided,* That in the meantime and until action by Council the present tariff shall remain in force. Proviso.

Ib., §7. SEC. 468. They shall have power out of the income derived from the waterworks to purchase all necessary supplies, machinery and equipment for the proper operating and maintenance of the system, to sell and dispose of all useless material, and to redeem new waterworks bonds out of money credited to the sinking fund: *Provided,* That no bond shall be redeemed at more than par without the consent of City Council. And it shall be their duty to report to Council semi-annually, or as often as required, all receipts or disbursements of money, and also any other matters that they may deem proper or that Council from time to time may require.

To purchase machinery, etc.

To dispose of useless material.

To redeem bonds.

Proviso.

Semi-annual reports to be made.

Ib., §8. SEC. 469. All moneys arising from the operating of the waterworks system, or the sale of old material or plant, shall be collected by and paid to the City Treasurer, and held by him as a separate and particular fund to be disbursed only upon the order of the said Commission. And it shall be the duty of the City Clerk to make monthly reports, or oftener if required, of the condition of the accounts of the Commission.

Moneys to be turned over to City Treasurer.

Ib., §9. SEC. 470. This Ordinance shall go into effect as soon as the new waterworks are completed and turned over to the city by the present Water Commissioners.

Time of taking effect.

May 9, 1871. O. §238. SEC. 471. The Superintendent of the Waterworks shall, except otherwise prescribed, act according to the directions of said Commission.

Committee to control Superintendent.

Ib., §239. SEC. 472. The Superintendent, subject to the control of the Commission, shall have a general charge of the reservoirs, engine houses, and all the buildings, fire-plugs, fixtures and pipes erected or laid down for the waterworks, and of the lands on which the said reservoirs, engine house and buildings are. He shall carefully inspect all parts of the works, and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and

Superintendent to control reservoirs, etc.

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regularity, at the city buildings, and to all persons entitled to its use under the provisions hereinafter contained.

b., §240. nendment, . 27, 1895. luty of Su- intendent.

SEC. 473. The Superintendent or his assistant shall remain at the pump or engine house, and it shall be their special duty to take good care of the buildings and machinery.

nendment, . 27, 1895.

y 1871. O. §241. up intend- nt may em- o labor,

SEC. 474. Subject to the control of the Commission, the Superintendent may employ in and about the works such men as he may deem suitable and necessary. He shall keep an account of their names, the kind of work done by them, and the days of the week or month they work. He shall monthly present to the Commission a statement of the materials, tools and other articles necessary for carrying on the works for the following quarter, and an estimate of their cost; and, subject to such restrictions as may be imposed by the Commission, the Superintendent may purchase such materials, tools and other articles. What may be so purchased shall be taken care of by him and used as required. All bills for the same shall monthly be laid by the Superintendent before the Commission.

mendment, b. 27, 1895. To make arterly re- rts.

y 9, 1871. O. §242. Superinten- nt to make p of street ins.

SEC. 475. It shall be the duty of the Superintendent to make and preserve, for the use of the Commission, a map, or plan, of the location of the street mains, showing the course, distance and size of each of them; and on said map, or plan, he is to lay down every extension of said mains as soon as such extensions are made, and on the said map the location of every stop-cock and hydrant shall be properly designated. And in a book to be kept for that purpose, said Superintendent shall enter, from time to time, the quantity, description and cost of materials and labor used and employed in extending the street mains, and quarterly he shall make an abstract from said book and submit the same to the Commission. It shall be the duty of the Superintendent to enter in a book, to be kept by him for the purpose, all service or branch pipes leading from the street mains, designating the material and size, and the place of junction with the street mains, and also the number and size of the cocks, hydrants and other fixtures attached to said service pipes, which said book shall be retained in his office, subject at any time to the inspection of the Commission.

To enter st of ma- rials in ok.

Ib., §243.

SEC. 476. A book shall be kept in the Superintendent's office, with a caption importing that the owners of property, whose

names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names, upon the terms prescribed by the Ordinances of the city. When the owner of any property within the range of the pipes applies for the introduction of water into his premises, he or his agent shall write his name in said book, under said caption, and write opposite thereto the date and number of his application, the location of his premises, and the purpose for which the water is to be used. The city water shall not be introduced into the premises of any applicant until there is written what is here required and shall receive from the Superintendent a written permit thereof.

Superintendent to keep list of applicants for water.

Ib., §244.

SEC. 477. After there is written what is so required, water from the main pipe in the public street or alley shall, without delay, be conducted by the Superintendent to the applicant's premises by means of suitable service pipes and fixtures, with a separate attachment for his particular house and tenement. No hydrant or cock shall be allowed to be on a sidewalk, or in an exposed situation, from which water may be taken without detection; and there shall be placed on the service pipe, near the curbstone, a stop-cock (with an iron cover marked "City Waterworks"), so that the supply of water may be stopped at any time when it is proper to do so. The said applicant may have the water introduced into his premises from the service pipe laid down by the Superintendent as above directed, by means of suitable service pipe, hydrant and fixtures: *Provided,* Such work be conducted by practical and competent plumbers, and the material used in the construction thereof be of the best quality, and of such weight and description as the Commission may prescribe in the particular case, or may prescribe for such work in the part of the city where the same is located: *And Provided,* That on the completion of the work, and before the water is turned into it, notice shall be given to the Superintendent or his agent, and the work be by him inspected and approved.

How water to be introduced.

Ib., §245.

SEC. 478. The supply of water to any person shall be on condition of his paying a water rent at the rates hereinafter prescribed.

Condition of supply.

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Ib., §246. Duties of committee on waterworks.

SEC. 479. The Commission on Waterworks are hereby authorized and required to enforce the preceding and following Sections of this Chapter; and they are further authorized to adopt such further rules and regulations as may be necessary to place the care and management of the waterworks in all and every particular fully under their control.

CHIEF WATERWORKS ENGINEER.

O. May 8, 06. Office of waterworks engineer created.

SEC. 480. The office of Chief of Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of city officers, who shall perform the following duties:

Duties.

(a) Such officer shall have charge as Chief Engineer of the plant known as the Waterworks of the City of Columbia, and shall give his entire time to the proper running of the engines and machinery connected therewith, for the supply of water to the citizens of this city.

Ib.

(b) Such officer shall obey the rules and regulations now of force, or which may hereafter be adopted, for the conduct and management of the waterworks plant, and shall observe all Ordinances now of force, or which hereafter may be passed, with reference to the proper running of said plant, and shall obey the directions of the Mayor, the Waterworks Commission or the City Engineer, in so far as they now have, or may hereafter have, authority in their respective offices to give such directions.

mendment, 10, 1907.

Ib.

(c) Such officer shall receive the compensation now fixed by law, or which may hereafter be fixed by law, for his services.

ASSISTANT WATERWORKS ENGINEER.

). May 8, 6. Office of stant waterworks engineer created.

SEC. 481. The office of Assistant Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of officers of said city, and to perform such duties as may be required by the Ordinances of the City of Columbia with reference to the proper conduct of the waterworks plant now existing, or such plant as may hereafter be installed, giving his entire time thereto, and acting under the direction and control of the Chief Waterworks Engineer. Such officer to receive the compensation now fixed by law for such services.

Duties.

WATER RATES.

O. June 27, 1899. Charges for water. Water meters.

SEC. 482. Wherever water meters are or shall be placed, the following charges shall be made, collected and paid into the City Treasury for the use of water supplied by the City Waterworks—that is to say:

Ib.

For the use of at a single premise:

For the first 10,000 cubic feet or less per quarter, 15 cents per 1,000 gallons.

For the second 10,000 cubic feet or less per quarter, 12 cents per 1,000 gallons.

For the third 10,000 cubic feet or less per quarter, 10 cents per 1,000 gallons.

For the fourth 10,000 cubic feet or less per quarter, 9 cents per 1,000 gallons.

For the fifth 10,000 cubic feet or less per quarter, 8 cents per 1,000 gallons.

For the sixth 10,000 cubic feet or less per quarter, 7 1-2 cents per 1,000 gallons.

For the seventh 10,000 cubic feet or less per quarter, 7 cents per 1,000 gallons.

For the eighth 10,000 cubic feet or less per quarter, 6 3-4 cents per 1,000 gallons.

For the ninth 10,000 cubic feet or less per quarter, 6 1-2 cents per 1,000 gallons.

For all over 100,000 cubic feet or less per quarter, 6 1-4 cents per 1,000 gallons:

Provided, That the minimum quarterly charge shall be as follows:

For each 5-8 inch meter	$ 1 25
For each 3-4 inch meter	2 00
For each 1 inch meter	3 00
For each 1 1-2 inch meter	4 00
For each 2 inch meter	6 00
For each 3 inch meter	10 00
For each 4 inch meter	20 00
For each 6 inch meter	40 00

Where meters are placed to prevent fraudulent use of water there shall be no charge for fire protection and only a charge

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for such water as is registered by meter, when said meter is paid for by consumer.

Dues for water held as debts.

Amendment, June 27, 1900.

When meters read.

SEC. 483. All dues for the use of city water shall be held as debts due the city and collected in the manner provided by law, and shall be payable quarterly. The meters shall be read between the 15th and end of March, June, September and December, respectively, and the bills shall be payable on or before the 1st day of April, July, October and January, respectively. In case any dues arising under this Ordinance are not paid within thirty days of the date herein fixed for the said payment, the City Treasurer shall furnish a list of such delinquents to the City Engineer, who shall forthwith cut off the water at the meter where such delinquency shall have occurred.

O. June 27, 1899. Amendment, Sep. 10, 1907. Minimum charges where no meters.

SEC. 484. Wherever meters shall not have been placed, the water rates shall be the minimum quarterly charge for the size meter which would be required by the supply pipe or pipes.

CHAPTER XVII.

FRANCHISE.

O. Oct. 27, 1904.

All persons, corporations, etc., must advertise his or their intention to apply for franchise.

Length of time of such advertisement.

SEC. 485. Any person or persons, electric street railways, steam railways, railroads, telegraph companies, telephone companies, gas companies, and other corporations, or public servants, applying to the City Council for the use of any street or streets, or any part thereof, any sidewalk or sidewalks, or any part thereof, or for any right or franchise, shall, before such application is presented to City Council for its consideration, publish in one of the daily papers issued in the City of Columba an intention to so apply for the use of such street or sidewalk, right or franchise, setting forth in full the use, right or franchise to be applied for, together with the date upon which said application is to be presented to City Council, which said advertisement shall be published in at least three issues of such paper, the last insertion of which shall be at least one week prior to the date upon which such application is to be presented to City Council, and no application for any use, right or franchise, above set forth, shall be granted by City Council unless the provisions of this Ordinance shall be shown to have been complied with.

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)ec. 11, 1906. lawful to rb any ol, etc.

SEC. 611. It shall be unlawful for any person, at or near any school house or institution of learning in this city, to engage or attract by conversation, signals, signs, sounds, loitering in the neighborhood during school hours, or in any other manner, the attention of any of the pupils or teachers of said schools or institutions, to the disturbance of the same, or to the detriment of the discipline thereof, or at any time to mutilate or disfigure by marking, writing, cutting, or otherwise, the fences and buildings of said schools or institutions, or to post advertising matter of any kind whatsoever thereon.

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., §2. nalty.

SEC. 612. Any violation of the preceding Section shall be punished by a fine not exceeding forty dollars, or imprisonment not exceeding thirty days, in the discretion of the Recorner.

une 27, 1899. n lawful Mayor Aldermen contract city. nalty.

SEC. 613. It shall be unlawful for any person elected as Mayor, Alderman, or other city official of the City of Columbia, S. C., to sell, either directly or indirectly, or through agents, any supplies or other articles of merchandise to the city during his term of office; nor shall such Mayor, Alderman, or other city official, enter into any contract with the city to do any work or repairs that may be ordered by Council, or any department thereof, when any monied remuneration shall accrue thereon. The violation of this Section shall render any person or persons hereinabove mentioned liable to removal from office, at the discretion of Council.

CHAPTER XXII.

SALE OF LIQUORS UNLAWFUL.

Nov. 16, 1901. lawful to nufacture otherwise in spir- liquors,

SEC. 614. That from and after the passage of this Ordinance it shall be unlawful for any person or persons, firm, association, or corporation, to manufacture, sell, dispense, barter or exchange, receive or receipt for unlawful use, resale, delivery, storing or keeping in possession, within the corporate limits of the City of Columbia, any spirituous, malt, vinous, fermented, brewed (whether lager or rice beer), or other liquors by whatever name known, containing alcohol and which are used as a beverage, save and except in strict accordance with

all of the provisions, limitations and restrictions of the Acts of the General Assembly of the State of South Carolina, and the Acts amendatory thereof, known as the Dispensary Law.

Ib., §2. Penalty.

SEC. 615. That any and all violations of the provisions of this Ordinance shall upon conviction before the Recorder be punishable by a fine of not less than ten nor more than forty dollars, or imprisonment for not less than ten nor more than thirty days or by sentence to work on the chaingang of this city for not less than ten nor more than thirty days, in the discretion of the Recorder.

CHAPTER XXIII.

ORDINANCE UNDER WHICH SEWERAGE COMMISSION HAVING CHARGE OF CONSTRUCTION OF SEWERAGE SYSTEM ACTED.

O. August 27, 1901. Commission created.

SEC. 616. A Commission to be known as the Sewerage Commission of the City of Columbia be, and the same is hereby, created.

Ib., §2. How constituted. Term of office.

SEC. 617. The said Commission shall consist of five Commissioners, who shall be elected by the City Council of the City of Columbia in the same manner as other city officials are elected, except as is herein otherwise provided, and shall continue in office until their successors shall be elected and qualified. The term of office of said Commissioners shall be five years, but they shall be so elected that the term of office of one of them shall expire every year. No person who is not a resident of the City of Columbia shall be eligible to the office of Commissioner, and no person shall be a member of said Commission and a member of the City Council at the same time. Any three of said Commissioners shall constitute a quorum for the transaction of business. The City Council shall have power to remove any Commissioner, or Commissioners, if in their judgment removal be deemed advisable, and shall have power to fill all vacancies caused by removal, or otherwise.

Quorum.

Ib., §3. Duties of commission.

SEC. 618. It shall be the duty of said Commission to take entire charge and supervision of the building, construction, and completion of a system of sewerage in and for the City of Columbia as expeditiously as practicable; and to that end said

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Commission shall have power to cause all preliminary surveys and estimates to be made, to direct and supervise the work, to make all contracts, and to do any and every act incident and necessary thereto; provided said Commission shall make no contract for the expenditure of any sum in excess of the amount available at the time for the appropriations made by the City Council for sewerage purposes, without first obtaining special authority from the City Council thereunto authorizing it. All bills shall be approved by the Commission and paid by the City Treasurer.

Ib.

Not to exceed appropriations.

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Ib., §4.

Council to make appropriations.

SEC. 619. The City Council shall make appropriations annually of such sums as may be deemed necessary for the purposes of said Commission, and shall from time to time as occasion requires allow the Commission the use of the chaingang in the progress of the work.

Ib., §5.

To make reports.

SEC. 620. The said Commission shall make a report to the City Council every three months, and at such other times as the City Council shall request.

Ib., §6.

Not to receive compensation.

SEC. 621. The said Commissioners shall receive no compensation for their services.

Ib., §7.

First election of commissioners.

SEC. 622. The first election of Commissioners hereunder shall be held immediately upon the ratification of this Ordinance.

CHAPTER XXIV.

ORDINANCE UNDER WHICH COMMISSION HAVING CHARGE OF CONSTRUCTION OF NEW WATER WORKS PLANT ACTED.

O. June 23, 1903.

Commission established.

SEC. 623. A Commission known as the Commission on Water and Water Works of the City of Columbia is hereby created.

Ib., §2.

How commission established.

SEC. 624. The said Commission shall consist of five Commissioners, who shall be elected by the City Council of the City of Columbia, in the same manner as other City officials are elected, except as herein otherwise provided, and shall continue in office until their successors are elected and qualified. The

Terms of office.

term of office of said Commissioners shall be three years. No person who is not a resident of the City of Columbia shall be

eligible to the office of Commissioner, and no person shall be a member of said Commission and of the City Council at the same time. A majority of said Commission shall constitute a majority for the transaction of business. The City Council shall have power to remove any Commissioner, or Commissioners, at any time, if, in their judgment, removal is deemed advisable, and shall have power to fill all vacancies caused by removal or otherwise.

Quorum.

Ib., §3.

To make investigations as to water supply.

SEC. 625. It shall be the duty of said Commissioners, and they are hereby empowered and direted as expeditiously as practicable, to make thorough and complete investigations of all available adequate sources of supply of water for the City of Columbia; to cause analysis and examinations of the waters thereof, together with examinations of the country adjacent to such sources of supply, and of all possible sources of contamination and pollution, to be made by competent and disinterested experts to be selected and employed by them, and, after such investigations, analyses and examinations shall have been completed, to select such source as the source of water supply for the City of Columbia as they may deem most conducive to the health, comfort and convenience of the said city; to cause all necessary and proper surveys, profiles and estimates to be made by competent and disinterested engineers to be selected and employed by them, preliminary to the construction and equipment of a modern and complete system of water works, including all necessary pumping stations, filters, settling basins, reservoirs, standpipes, mains, conduits, machinery, apparatus and appliances for the proper and adequate purification, accumulation and conservation of water, and the distribution thereof throughout the City of Columbia, and thereupon to undertake, contract for, and, through the engineers and other employees so selected, to supervise and direct the construction, equipment and completion of such system of water works; to make all contracts for the acquisition of all sites, rights of way and other rights and properties by them deemed desirable for the proper construction and maintenance of said system; and to make all other contracts necessary to carry into effect the purposes of this Ordinance and the powers herein conferred upon them: *Provided, however,* That the said Commissioners shall make no

To have examination of water and water sources made.

To have all plans made by engineers.

To make contracts.

Proviso.

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contract for the expenditure of any sum in excess of the amount at the time available for the construction and equipment of a system of water works from appropriations of the City Council, or other sources.

Ib., §4. Purpose for which commission created to be exercised.

SEC. 626. That in order to secure the best water available and the most approved modern system of water works, it is the judgment of the City Council that the City of Columbia shall, through its authorized agents and officers, construct, operate, control and own its entire system of water works, and for itself cause all preliminary investigations, analyses and examination to be made by competent and disinterested experts. For this purpose the Commission on Water Works has been created and empowered. This Ordinance shall, therefore, not be construed as conferring upon the said Commission any power to accept investigations, analyses, examinations, profiles, plans, surveys, or estimates, which may have been or shall be made by interested persons or corporations, or to enter into any contract with any person or corporation for furnishing water to the City of Columbia from a system constructed, operated or owned by them, or for the purchase of such system from such persons or corporations, or as conferring any other power inconsistent with the purposes herein expressed.

Plans made by interested parties not to be considered.

Ib., §5. How bills to be paid.

SEC. 627. That all demands relating to contracts made and acts done by and under the supervision of the Commission on Water and Water Works, in pursuance of the provisions of this Ordinance, shall, upon approval by the said Commission, be audited and paid in the same manner as other demands against the city.

Ib., §6. Reports to City Council.

SEC. 628. That the said Commission shall make a report to the City Council every three months, and at such other times as the City Council shall require.

Ib., §7. Not to receive compensation.

SEC. 629. That the said Commissioners shall receive no compensation for their services.

Ib., §8. When first election held.

SEC. 630. That the first election of the Commissioners hereunder shall be held immediately upon the ratification of this Ordinance.

CHAPTER XXV.

BOND ISSUE FOR CONSTRUCTING WATER WORKS SYSTEM AUTHORIZED BY ORDINANCE JULY 25, 1905.

O. July 25, 1905. Result of election on question of issue declared.

SEC. 631. At the special election held on the 9th of May, 1905, in the City of Columbia, at which was submitted to the qualified electors of the city the question whether for the purpose of enlarging, extending and repairing its water works, water works system and plant, the city shall issue coupon bonds, as provided by law, to the amount of four hundred thousand dollars ($400,000.00), or so much thereof as may be legally issued by the city, a majority of those voting at said election voted in favor of the issue of said bonds, and such result of said election is hereby declared.

Ib., §2. Waterworks plant authorized to be extended, etc.

SEC. 632. In accordance with said election the enlargement, extension and repair of the water works system and plant of the City of Columbia, in accordance with the plans, specifications, and estimates heretofore adopted by the Water Works Commission of said city, or as the same may hereafter be amended by said Commission be, and the same is hereby ordained and authorized.

Ib., §3. Bonds to be issued. Amendment, Sep. 26, 1905. Rate of interest. Mayor and Clerk and Treasurer to sign. When principal due.

SEC. 633. For this purpose there be issued Coupon Bonds of the City of Columbia under the seal of the city, signed by the Mayor and City Clerk and Treasurer, to the amount of four hundred thousand dollars ($400,000.00), that is to say, three hundred bonds of the denomination of one thousand dollars ($1,000) each and two hundred bonds of the denomination of five hundred dollars ($500) each, bearing date July 1st, 1905, and bearing interest at the rate of not more than four and one-half per cent. per annum, payable semi-annually on the first day of January and July of each year, and evidenced by coupons attached to each bond with the names of the Mayor and the City Clerk and Treasurer engraved or lithographed thereon. The principal of said bonds shall be payable July 1st, 1945.

Ib., §4. Sinking fund to be established.

SEC. 634. That out of the income from the said water works or other income of the city five thousand dollars ($5,000.00) per annum is hereby appropriated, to be set aside annually and invested in said bonds, as a sinking fund for the redemption of said bonds at maturity.

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§5. yor and Council bonds. be sold ar or

SEC. 635. That the Mayor and City Council are hereby charged with the issue and sale of the said bonds and are authorized, after such advertisement as they may deem proper, to open and accept bids for the purchase thereof, provided that no sale of said bonds be made for less than par.

§6. o ds tu ed to wa- v o k s iss n.

SEC. 637. That upon the sale of the said bonds the proceeds thereof shall be turned over to the Water Works Commission, to be expended for the water works purpose as provided for in this Ordinance.

CHAPTER XXVI.

DESIGNATION OF THIS ORDINANCE—ITS EFFECT.

0, 1907. of linance.

SEC. 637. This Ordinance shall be designated and known as the "Revised Ordinances of the City of Columbia, 1907."

b. ling clause.

SEC. 638. All Ordinances or parts of Ordinances, the provisions whereof are reordained in this Ordinance, or which are inconsistent with or repugnant to this Ordinance, are hereby repealed.

Ratified in Council assembled this 24th day of September, in the year of our Lord one thousand nine hundred and seven, and in the one hundred and thirty-second year of the sovereignty and independence of the United States of America.

T. H. GIBBES,
Mayor.

(Corporate Seal of the City.)

Attest:
G. F. COOPER, City Clerk.

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The

Revised Ordinances

OF THE

City of Columbia, S. C.

TOGETHER WITH

Acts and Parts of Acts of the General Assembly Relating to the Town and City of Columbia

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Published by Authority of City Council

1917

With Appendix to January 1, 1920

COLUMBIA, S. C.
THE R. L. BRYAN COMPANY
1919

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Be Licensed.—All master plumbers shall, before employing a journeyman plumber or allow him to begin work, require said journeyman plumber to report at the office of the Plumbing Inspector for the purpose of registering his name, to obtain a copy of the Plumbing Ordinance and to go through an examination. A letter of recommendation from the master plumber, if he has employed the journeyman before, and is acquainted with his qualifications, will be considered. Each master plumber shall be permitted to have not more than two apprentices in his employ, who shall be under his guidance and instructions. All employers of the said apprentices shall deposit a bond of one hundred ($100) dollars with the City Treasurer for each apprentice employed. The said bond may be forfeited in the event of an apprentice executing work contrary to the spirit or meaning of this ordinance, or to the prejudice of the public health. The master plumber will be required not to allow any apprentice to do work in the opinion of the Inspector he is not capable of doing, but he shall only do such work as in his advancement in the plumbing business he is competent to do, any master plumber failing to comply with the advice of the Plumbing Inspector in this respect shall be punishable to such extent as the Plumbing Inspector shall determine.

§ 297. Ib.—Requirements of Plumbers and Householders.—No person or persons shall be permitted to do any plumbing in connection with the sanitary sewerage system of the City of Columbia, unless he or they be under the employ of or under the supervision of a licensed plumber. Any person convicted of a violation of this section shall be fined not more than $40.00 or imprisoned thirty days. Should any property owner refuse to pay for the class of work and materials required by this ordinance the contractor shall decline to do the work and report the same to the Inspector, and the plumber who takes the contract without the necessary changes and settlement with the plumber who started the work, shall forfeit his license. And a plumber who contracts to do work and fails after a reasonable time to do the work as contracted, or fails to complete

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the work within a reasonable time, causing inconvenience to or unsanitary conditions to the property owners or tenant, shall be subject to a fine or imprisonment or revocation of his license.

§ 298. Ib.—Plans to Be Filed Before Permit Issued.—Before any portion of the system of any building shall be laid or constructed, there shall be filed by the owner or agent of the property at the office of the Inspector of Sewers and Plumbing, a written application for such connections, stating the location of the building, with plans of same, showing in detail the entire proposed connection from the public sewer through the house to the terminus, showing the location of all fixtures, traps, vent pipes, waste pipes, etc. This shall be inspected and approved, corrected or modified by the Inspector of Sewers and Plumbing. Whereupon a permit for the proposed connections shall be given by the Inspector of Sewers upon ascertaining that the work will be done by a regular licensed plumber. But in no case shall a permit be granted until such plan shall have been so presented and approved, and any plumber in making connection with the public sewer, whether for new or additional work, or installing sewer line in expectation of connection with the public sewer shall be guilty of a misdemeanor and subject to a fine or such other penalty as the Inspector shall recommend or otherwise enforce if he does not before beginning the work obtain permission from the Inspector to do such work. Such plans and application should be filed ten days previous to the time desired to begin the work, whenever possible, especially in large buildings, but must in all cases be filed in a reasonable time before the work is begun so that the plans and applications can be properly considered and passed upon.

§ 299. Ib.—Inspection for Completed Work—Fees.—Whenever a house connection is being made to the public sewer, the plumber doing the work shall, before any part of the work is covered or hidden from view, notify the Inspector of Sewers and Plumbing that his work is ready for inspection with water test or such other tests required by the Inspector, and upon the final completion of the work

again notify the Inspector that the work is completed and subject to inspection. The Inspector shall not be expected to make inspection when plans and specifications of work are not on file in his office. The fees for inspection shall be as follows:

From 1 to 8 fixtures	$ 1.00
From 8 to 16 fixtures	2.00
From 16 to 24 fixtures	3.00
From 24 to 32 fixtures	4.00
From 32 to 40 fixtures	5.00
From 40 to 50 fixtures	6.00
From 50 to 60 fixtures	7.00
From 60 to 70 fixtures	8.00
From 70 to 80 fixtures	9.00
From 80 to 90 fixtures	10.00
For 100 or more fixtures	12.00

Fees for inspection must be paid promptly to the Inspector, and he can refuse to make the inspection before the fee is paid.

The Inspector must be notified of morning inspections by 10 o'clock a. m. and afternoon inspections not later than 3 o'clock, except on Saturday afternoon the notice shall be made not later than 12 o'clock noon.

§ 299½. Aug. 9, 1910—**Inspector to Keep a Record of Fees and Report to City Clerk.**—The Inspector of Plumbing and Sewerage shall keep a record of inspections and shall make a daily financial report to the City Treasurer, taking his receipt for each deposit.

§ 300. Sept. 24, 1912—Duties of Inspector.—It shall be the duty of the Inspector of Plumbing and Sewers periodically to inspect plans on file for making house connections and all plumbing work connected therewith, as provided in Section 3, and to accept, reject or make such alterations in the plumbing in such houses as he may deem necessary to the security of proper sanitary house connections with the public sewers, and to perform such other duties as may be required of him by the Council Superintendent of Sewers and Engineer Superintendent of Sewers.

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§ 301. Ib.—Further Duties.—It shall be the duty of the Inspector of Sewers and Plumbing to issue all permits, notices and certificates, to keep a daily record of the work, including all notices and applications received, permits granted and certificates given. He shall inspect all house connections during their construction from time to time sufficiently to see that all plumbing, drainage and sewerage work is done in accordance with these rules and regulations. He shall, as soon as possible after notification by the plumber, proceed to inspect and pass upon the work, apply such tests as may be from time to time prescribed, and have any defects immediately remedied under his supervision. He shall promptly condemn and order the removal of any defective material or work done contrary to the spirit of the regulations and the specifications governing house connections, and shall perform such other duties as may be assigned to him by the Council Superintendent of Sewers and Engineer Superintendent of Sewers.

§ 302. Ib.—**When New Work May Be Used.**—No plumbing work newly installed shall be used until duly passed upon and approved by the Inspector.

§ 303. Ib.—**Privileges of Inspectors in Entering Premises, Etc.**—The Inspector, as far as may be necessary to the performance of his duties, has the right to enter any building or premises, or to make excavation in any premises for the purpose of locating unsanitary work without interference or hindrance, and he shall have the power to condemn all unsanitary work and order the same put in sanitary condition, a specified time will be given in which the latter can be remedied, and any person who interferes with the Plumbing Inspector in the discharge of his duties shall be fined forty ($40.00) dollars, or be imprisoned for a period of not more than thirty days.

§ 304.—Ib.—**No Connection to Be Made Without Permission.**—No plumber or any other person shall make connection with the public sewer without being duly licensed to do so and with the permission of the Plumbing Inspector or Superintendent of Sewers to do so. Nor in any manner except in strict accordance with all the foregoing regulations and the following specifications; under penalty of a revocation of his

license or a fine of $25.00, or both, and the Plumbing Inspector is empowered with the authority to enforce said penalties on parties who violate this ordinance.

§ 305. Ib.—**Permits Revokable.**—All permits to connect with the public sewer shall be given upon condition that the Plumbing Inspector may, at any time before the work is completed satisfactory to him, revoke and annul the permit when the work is not being properly executed, and no party interested shall have a claim for damages in consequence of such permit being revoked or annulled.

§ 306. Ib.—**How Permission to Make Excavations in Streets Obtained.**—The licensed plumber who, in making connection with the public sewer, has occasion to make excavation in the streets will be held responsible for any damage he may do to the sewers or streets or pedestrians, and shall obtain permission from the City Treasurer for making such excavation and file a certified check of $15.00 with the City Treasurer, to be held by him until the streets are restored to as good condition as they were at the beginning of the work. The check will then be returned upon approval of the City Engineer.

§ 307. Ib.—**Open Gutters Not to Be Connected With Sewer.**—No person shall directly or indirectly connect any open gutter, cesspool, privy vault or rain water conductors with the sanitary sewer.

§ 308. Ib.—**Each House Separately Connected.**—Every house or building to be connected with the public sewer shall be separately connected, unless special permit is granted for combined connections.

§ 309. Ib.—**Size of House Drains.**—The house drains shall be of 4-inch or 6-inch diameter, standard vitrified, salt-glazed sewer pipe, from the public sewer within three feet of the point of entrance to the building. The joints shall be made with oakum gasket, well caulked and pure, fresh ground hydraulic cement of standard quality laid in straight lines with a grade of not less than one foot in fifty feet for 4-inch and one foot in eight for 5-inch pipe. Changing directions from straight line must be made by Y branches and 1-8 bends and

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continued with curved pipe. One-quarter bends shall not be allowed.

§ 310. Ib.—**Size of Soil Pipe.**—The soil pipe shall be 4-inch, 5-inch or 6-inch diameter iron pipe in accordance with the size of the building and number of fixtures, extending three feet from the building line through the entire height of the building and not less than two feet above the roof, and protected by a wire basket when required. When less than 25 feet from level of or below any window or door or otherwise so near as to be nuisance, must, upon order of the Plumbing Inspector, be so arranged as to abate such nuisance. The soil and vent pipes shall be of the following weights and thickness, approximately:

For cast iron 2-inch diameter pipe, three pounds per foot; for cast iron 3-inch diameter pipe, 4½ pounds per foot; for cast iron 4-inch diameter pipe, 6½ pounds per foot; for cast iron 5-inch diameter pipe, 8½ pounds per foot; for cast iron 6-inch diameter pipe, 10 pounds per foot. All galvanized or wrought iron pipe must be of standard weight and thickness. Joints of cast iron pipes shall be made with picked oakum gasket and with pouring of hot lead, and so thoroughly caulked as to make them gas and water tight. Galvanized iron screw joints shall be made with liquid paste that will subsequently harden and overcome imperfection in the threads, rendering the joints gas and water tight. Black wrought iron pipe shall not be allowed for vent or waste pipes, except with the Durham System wrought iron pipe of not less than 4-inch diameter may be used in steel frame buildings, but must be coated with coal pitch, varnish or liquid asphalt or other suitable coating. When less than 4-inch diameter, must be galvanized. The Durham System of Plumbing, with standard pipes and standard cast iron recessed fittings, may be used whenever in the opinion of the Plumbing Inspector it shall be deemed necessary and desirable.

§ 311. Ib.—**Size of Waste and Vent Pipes, Etc.**—Waste and vent pipes from bath tubs, wash bowls, basins, pantry sinks, kitchen sinks, slop sinks and all other fixtures may be of lead or iron of not more than 2-inch diameter unless otherwise directed. The diameter of lead pipe for the various wastes shall be as follows:

are instructed to take up such bitch and not deliver same to owner until fine is paid, and in default to be disposed of as provided in Section 453.

§ 484. June 11, 1872. O. § 458—Killing and Trapping of Birds and Robbing of Birds' Nests Unlawful—Fine.—The killing, shooting or attempting to shoot, in any manner whatsoever, or trapping of birds, robbing of birds' nests, inside the limits of the City of Columbia, is hereby declared to be a crime; and any person offending herein shall, on conviction before the Recorder, be liable to a fine for each and every offense, or imprisonment for a period of ten days; and the police, or any citizen, are authorized and empowered to arrest such person or persons so offending.

§ 485. Sept. 23, 1884. O. § 459—Poultry to Be Carried Heads Up—Fine.—It shall be unlawful for any huckster, or other person residing in Columbia, carrying poultry of any kind throughout the city, to carry them with their heads hanging down, but shall be required to carry them in their arms, with their heads up, or provide themselves with a wagon, basket or coop, to carry them in; and any one violating the provisions of this section shall be held as guilty of cruelty to animals, and, upon conviction before the Recorder, or any one of the Councilmen acting for him, shall be fined or be imprisoned not more than thirty days.

§ 486. Aug. 11, 1891. O. § 460—Cruelty to Animals Prohibited—Fine.—Whoever overloads, overdrives, overworks, tortures, torments, wantonly beats, bruises or cuts, or whoever, by working when in an unfit condition, or in any other way, inflicts unnecessary pain or suffering upon any brute animal, or whoever does not provide sufficient food and shelter for the same in the City of Columbia, whether such persons be the owners thereof or have the temporary charge or custody of the same, on conviction thereof before the Recorder, shall be fined or imprisoned in the City Workhouse not exceeding thirty days.

§ 487. Ib., § 461—One-half of Fines to Go to S. C. Society.—One-half of all fines collected upon complaint or information for violation of the preceding section shall be paid over

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to the Treasurer of the South Carolina Society for the Prevention of Cruelty to Animals in Richland county, in aid of the benevolent objects for which it was incorporated.

§ 488. May 9, 1871. O. § 471—Committee to Control Superintendent.—The Engineer Superintendent of the Waterworks shall, except otherwise prescribed, act according to the directions of the Councilman-Superintendent of Waterworks.

CHAPTER XVI.

Waterworks Department—Superintendent—Water Rates, Etc.

§ 489. Ib., § 472—Superintendent to Control Reservoirs, Etc.—The Engineer Superintendent, subject to the control of the Councilman-Superintendent, shall have a general charge of the reservoirs, engine houses and all the buildings, fire-plugs, fixtures and pipes erected or laid down for the waterworks and of the lands on which the said reservoirs, engine houses and buildings are. He shall carefully inspect all parts of the works and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and regularity, at the city buildings and to all persons entitled to its use under the provisions hereinafter contained.

§ 490. Ib., § 473—Amendment, Feb. 27, 1895—Duty of Superintendent—Amendment, Feb. 27, 1895.—The Superintendent or his assistant shall remain at the pump or engine house, and it shall be their special duty to take good care of the buildings and machinery.

§ 491. May 9, 1871. O. § 498—Superintendent May Employ Labor, Etc.—Amendment, Feb. 27, 1895—To Make Quarterly Reports—Amendment, Feb. 27, 1895.—Subject to the control of the Commission, the Superintendent may employ in and about the works such men as he may deem suitable and necessary. He shall keep an account of their names, the kind of work done by them and the days of the week or month they work. He shall monthly present to the commission a statement of the material, tools and other articles necessary for carrying on the works for the following

quarter, and an estimate of their cost; and, subject to such restrictions as may be imposed by the Commission, the Superintendent may purchase such materials, tools and other articles. What may be so purchased shall be taken care of by him and used as required. All bills for the same shall monthly be laid by the Superintendent before the Commission.

§ 492. May 9, 1871. O. § 475—**Superintendent to Make Map of Street Mains—To Enter Cost of Materials in Book.**—It shall be the duty of the Superintendent to make and preserve, for the use of the Commission, a map or plan of the location of the street mains, showing the course, distance and size of each of them; and on said map or plan he is to lay down every extension of said mains as soon as such extensions are made, and on the said map the location of every stop-cock and hydrant shall be properly designated. And in a book to be kept for that purpose said Superintendent shall enter, from time to time, the quantity, description and cost of materials and labor used and employed in extending the street mains, and quarterly he shall make an abstract from said book and submit the same to the Commission. It shall be the duty of the Superintendent to enter in a book, to be kept by him for the purpose, all service or branch pipes leading from the street mains, designating the material and size and the place of junction with the street mains, and also the number and size of the cocks, hydrants and other fixtures attached to said service pipes, which said book shall be retained in his office, subject at any time to the inspection of the Commission.

§ 493. Ib., § 476—**Superintendent to Keep List of Applicants for Water.**—A book shall be kept in the Superintendent's office, with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names upon the terms prescribed by the ordinances of the city.

§ 494. Amend. June 30, 1910—**Application for Water—How Made—Permit.**—Applications for water must be made by the owner or agent of the property to the Waterworks Department, stating the street and number where such water is desired and the purposes for which it is required. Said applicant shall also sign a contract therefor, said contract, when executed, to be filed in the office of the Superintendent of the City Waterworks before a permit shall be issued by the Superintendent of the City Waterworks authorizing connections to be made. No taps shall be made to the mains by the Superintendent of the City Waterworks until the applicant for whom such connection is to be made has signed the contract mentioned herein and a plumber's permit has been issued authorizing the said plumber to lay such pipes and connections as will conform to the application.

§ 495. Ib.—**Costs to Be Paid by Applicant.**—At the time of making the application the applicant shall pay to the Waterworks Department, taking their receipt therefor, the sum to cover the costs of making the tap upon the water mains of the corporation stop, the curb stop, the stop box to be use at curb line and furnishing not more than fifty feet of pipe as follows: For three-fourths inch tap, $5.00; for one-inch tap, $7.50; for one and one-half inch tap, $10.00; for two-inch tap, $15.00, and for all meters exceeding two inches there shall be charged a tapping fee of $5.00, applicant to be required to deposit the cost of meter to be returned in water rents.

§ 496. Ib.—**Broken Meters to Be Paid For.**—In all cases where meters are broken by negligence of owners or occupants of premises, the same shall be paid for by the owner of premises, and in case payment thereof is neglected or refused the water supply shall be turned off and shall not be turned on until payment is made of amount due.

§ 497. Ib.—**Right of City to Shut Off Water.**—The City of Columbia reserves the right at any time, without notice, to shut the water off its mains for the purpose of making repairs or extensions or for other purposes, and no claims shall be made against the City of Columbia by reason of the breakage of any service pipe or service cock, or from any other damage that may result from shutting off water for repairing, laying or relaying mains, hydrants or other connections.

§ 498. Ib.—**Contractors to Apply for Use of Water.**—Contractors, builders or others desiring water for building purposes must make application to the Waterworks Depart-

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ment therefor, who will issue a permit. The amount to be paid therefor shall be based upon the rates fixed therefor.

§ 499. Ib.—Fee for Turning On and Off Water.—A fee of $1.00 will be charged in all cases for turning on water, except in cases of turning water into premises for first time after water service is established therein; or in case premises are vacated and the water has been turned off by Water Department for its own protection, or in case the water has been turned off because of a break in the service connections or pipes.

§ 500. Ib.—Penalty for Interfering With Any Part of Waterworks System.—Whoever shall, by himself, or by any other person acting under his authority, use or take water from any part of the Waterworks aforesaid without a permit, or shall without authority from said Water Department open or hitch to, dig out, curb over or remove any fire plug or hydrant, stop-cock valve, valve box or other fixture appertaining to said Waterworks, or shall let on or shut off water into or from any water pipe wherever situated, shall be deemed guilty of a misdemeanor, and, upon conviction, fined not less than $10.00 or exceeding $40.00, or thirty days imprisonment at the discretion of the Recorder.

§ 501. Ib.—Right of City to Inspect Premises.—Every person taking water from the Waterworks shall, at all reasonable hours, permit the Inspector or any other authorized agent of the Department to enter their premises to inspect the pipes and fixtures and the manner in which the water is used.

§ 502. Penalty for Injuring Any Part of Water System.—If any person shall destroy, deface or impair, injure or wantonly force open any gate or door or in any way whatsoever destroy, injure or deface or wantonly destroy any part of the engine houses or other buildings, or the appurtenances, fences, trees, vines or fixtures thereunto appertaining, or any water pipes, gates, reservoirs, hydrants, fountains or any fixtures or other property appertaining to the Waterworks, he, she or they shall be liable to a penalty of not less than ten nor more than forty dollars, or imprisonment for not more than thirty days.

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§ 503. Ib.—No Connections to Be Made Without Consent of City.—It shall be unlawful for any person or persons to make any connections, additions or alterations to the Waterworks mains or systems without having obtained the consent of the Waterworks Department. Violation of this act will be deemed a misdemeanor and punishable by a fine of not less than $10.00 nor more than $40.00, or imprisonment for thirty days, at the discretion of the Recorder.

§ 504. Ib.—Rates.—The minimum rate charged within the limits of the City of Columbia shall not be less than two dollars a quarter for each dwelling, separate residence, store, place of business or other premises supplied thereby, and only one such dwelling, separate residence, store, place of business or other premises shall be attached to or supplied by one service pipe or meter, except by and with the consent of the Council Superintendent, and upon written application of the person that he will not pay less than two dollars a quarter for each dwelling, separate residence, etc., as enumerated above, authorized to be supplied by one service pipe or meter, whether water to that amount be used or not. But in cases where there is a building in use as a servant's house or stable supplied by the same meter or service pipe as the dwelling, business house or other building on the same or adjoining lots, there shall be an additional minimum charge for such servant's house or stable of $1.00 in the aggregate, or for any one or two of them, if less than all be so used; and in cases of small dwellings or tenements containing five rooms or less, owned by the same landlords and built in connection on the same lot or adjoining lots and supplied by one meter or service pipe, a minimum rate per quarter shall be charged as per following schedule, to wit: On each house containing not more than two rooms, 50 cents; on each house of three rooms, 50 cents; on each house of four rooms, 75 cents; on each house of five rooms, $1.00: Provided, That the word rooms as used in this section shall not include such spaces as are used exclusively for pantries, bathroom or water-closet: And provided, further, That the flat rates hereinabove charged shall apply only where the actual consumption of water as measured by the meter does not equal the aggregate charges on the above basis.

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§ 505. Ib.—Meter Rates.—Wherever water meters are placed or shall be placed the following charges shall be made, collected and paid into the City treasury for water supplied by the City Waterworks—that is to say, for single premise:

For the first 10,000 cubic feet or less, per quarter, 15 cents per thousand gallons; for the second 10,000 cubic feet or less, per quarter, 12 cents per thousand gallons, and for all over 20,000 cubic feet and up to 100,000 cubic feet, per quarter, 10 cents per thousand gallons, and for all above 100,000 cubic feet, per quarter, 8 cents per thousand gallons.

§ 506. O. § 483—Dues for Water Held as Debts—Amendment, June 27, 1900—When Meters Read.—All dues for the use of city water shall be held as debts due the city and collected in the manner provided by law, and shall be payable quarterly. The meters shall be read between the 15th and end of March, June, September and December, respectively, and the bills shall be payable on or before the 1st day of April, July, October and January, respectively. In case any dues arising under this ordinance are not paid within thirty days of the date herein fixed for the said payment, the City Treasurer shall furnish a list of such delinquents to the Councilman-Superintendent of Waterworks, who shall forthwith have cut off the water at the meter where such delinquency shall have occurred.

§ 507. O. § 484—Amendment, Sept. 10, 1907—Minimum Charges Where No Meters.—Wherever meters shall not have been placed, the water rates shall be the minimum quarterly charge for the size meter which would be required by the supply pipe or pipes.

CHIEF WATERWORKS ENGINEER.

§ 508. May 8, 1906. O. § 480—Offices of Waterworks Engineer Created—Duties—Ib.—Amendment, Sept. 10, 1907—Ib.—The office of Chief of Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of city officers, who shall perform the following duties:

(a) Such officer shall have charge as Chief Engineer of the plant known as the Waterworks of the City of Columbia, and shall give his entire time to the proper running of the engines and machinery connected therewith for the supply of water to the citizens of this city.

(b) Such officer shall obey the rules and regulations now of force, or which may hereafter be adopted, for the conduct and management of the waterworks plant, and shall observe all ordinances now of force, or which hereafter may be passed, with reference to the proper running of said plant, and shall obey the directions of the Council Superintendent of Waterworks, in so far as they now have, or may hereafter have authority in their respective offices to give such directions.

(c) Such officer shall receive the compensation now fixed by law, or which may hereafter be fixed by law, for his services.

ASSISTANT WATERWORKS ENGINEER.

§ 509. O. § 481. May 8, 1906—Office of Assistant Waterworks Engineer Created—Duties.—The office of Assistant Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of officers of said city, and to perform such duties as may be required by the ordinances of the City of Columbia with reference to the proper conduct of the waterworks plant now existing, or such plant as may hereafter be installed, giving his entire time thereto and acting under the direction and control of the Chief Waterworks Engineer. Such officer to receive the compensation now fixed by law for such services.

CHAPTER XVII.

Franchise.

§ 510. O. § 485. Oct. 27, 1904—All Persons, Corporations, Etc., Must Advertise His or Their Intention to Apply for Franchise—Length of Time of Such Advertisement.—Any person or persons, electric street railways, steam railways, railroads, telegraph companies, telephone companies, gas companies and other corporations or public servants applying to the City Council for the use of any street or streets, or any part thereof, any sidewalk or sidewalks; or any part thereof, or for any right or franchise, shall, before such application is presented to City Council for its consideration,

THE
Revised Ordinances
OF THE
CITY OF COLUMBIA
SOUTH CAROLINA

1933

TOGETHER WITH

The Commission Form of Government Act, Acts of the General Assembly Relating to the Town and City of Columbia, the Rights of the City and of Certain Persons and Corporations in the Streets of Columbia

PREPARED BY
F. EHRLICH THOMSON, Esq.
Revised by Authority of City Council

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AN ORDINANCE

TO REVISE, CODIFY, AND AMEND THE ORDINANCES OF THE CITY OF COLUMBIA, SOUTH CAROLINA, IN FORCE ON THE FIRST DAY OF OCTOBER, A. D. ONE THOUSAND NINE HUNDRED AND THIRTY-THREE.

Be it ordained by the Mayor and Council of the City of Columbia in council assembled;

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more than two distributing poles located on any one block; and all wires for the transmission of light or power on iron poles at such places and in such manner as may be directed by the City Engineer and City Electrician.

§ 504. **Work to Be Done Under Supervision of City Engineer and City Electrician—Damages.**—That the work of constructing the necessary subways for this purpose shall be done by the respective persons or corporations under the direction and supervision of the City Engineer and City Electrician, or such other officer or person as the City Council may direct; and the said person or corporation shall replace the streets in the same condition that it was before the commencement of such construction and indemnify the city against and assume all liabilities for damages which may arise from any injury to persons or property from the neglect of said persons or corporations to comply with any ordinances relative to the use of the streets of the said city.

§ 505. **All Poles on Main and Sumter Streets to be Removed.**—That at the expiration of twelve months from the passage of this ordinance the Chief of Police of the City of Columbia is hereby directed to have all poles removed, except those herein authorized, found standing in the aforesaid portions of Main and Sumter Streets.

§ 506. **Application to Other Streets—When.**—The provisions of this ordinance shall be applicable to any other streets, or portions thereof within the City of Columbia upon notification in writing to the persons or corporations of having such overhead wires of the passage of a resolution of the City Council to that effect.

§ 507. That an ordinance requiring all public schools, hotels, hospitals, moving picture houses and theatres to install fire alarm boxes be amended and the same is hereby amended by adding the following proviso:

"That in case any person, firm or corporation shall hereafter operate or conduct any said public school, hotel, hospital, moving picture house or theatre without installing said fire alarm boxes, as herein stated, within thirty days after notice in writing to do so, having been given by the representative of the city, he, she, or it, shall be fined, upon conviction before the Recorder, a sum not exceeding one hundred dollars, or imprisoned for a period not exceeding thirty days, and each and every day after the expiration of the said thirty days that the terms of this ordinance are not complied with, shall be deemed and considered a separate offense." That the said ordinance when so amended shall read as follows:

That all public schools, hotels, hospitals, moving picture houses, and theatres are hereby required to install at their own expense, Standard Gamewell Fire Alarm Boxes at such place, or places, as shall be designated by City Council, or their representative, the city to maintain same after installation. That boarding houses with more than twenty-five rooms will be classed as hotels.

That in case any person, firm, or corporation shall hereafter operate or conduct any said public school, hotel, hospital, moving picture house, or theatre without installing said fire alarm box, as herein stated, within thirty days after notice in writing to do so having been given by the representative of the city, he, she, or it, shall be fined, upon conviction

before the Recorder, a sum not exceeding one hundred dollars, or imprisoned for a period not exceeding thirty days, and each and every day after the expiration of the said thirty days that the terms of this ordinance are not complied with shall be deemed and considered a separate offense.

§ 508. **Moving Picture Houses and Theatres.**—All wiring and electrical equipment shall be under the supervision of the City Electrician at all times.

§ 509. That there is hereby created a Board of Electrical Inspection for moving picture operators, said board to consist of the City Electrician, the Chief of the Fire Department and one member from the Local Branch of the International Association of Theatrical Stage Employees. That the said City Electrician and the Chief of the Fire Department shall hold their office on said board co-terminus with their official connection with the city, and the third member of said board shall be elected by City Council annually.

That from and after the passage of this ordinance each moving picture machine while in operation, shall be in charge of an experienced operator holding a certificate of fitness from said board, and the said board shall hereafter perform the duties with relation to moving picture operators heretofore performed by the Building Inspector.

Any person, firm or corporation violating any of the terms of this ordinance shall, upon conviction before the Recorder, be fined not exceeding one hundred dollars, or imprisoned for not exceeding thirty days.

CHAPTER X

SEWERAGE AND PLUMBING CODE

§ 510. The plumbing and sewerage system of the City of Columbia shall be under the control of the Council Superintendent of Sewers, and it shall be his duty of securing and enforcing a full compliance with all rules and regulations governing house connections with the public sewers shall be invested in the Council Superintendent of Sewers or his authorized agent. The duly authorized agents of the sewer and plumbing systems shall be the Engineer Superintendent of Sewers and the Inspector of Plumbing and Sewers, who shall be elected as provided for such in the governing election by Council, and who shall receive such compensation as Council shall fix, and whose duties are defined in subsequent articles.

§ 511. Every applicant for licensing as a Master Plumber under provision of the Act of the Legislature approved February 18, 1914, and such subsequent ordinances as passed by the City Council of the City of Columbia, S. C., shall comply with each of the following requirements: (1) He shall address his application to the Plumbing Board of Examiners of the City of Columbia, and shall present himself for examination at the time and place designated by said Board. (2) He shall, upon notification by the City Clerk or Treasurer, of the approval of his application file in their office a bond of an approved bonding company, the sum One Thousand ($1,000.00) Dollars, conditioned upon the faithful performance, during the stated period of license, of all work in compliance with these regulations, and that the City of Columbia shall be kept harm-

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less from the consequence of any and all acts of said licensee during the period covered by said bond. (3) Upon notice of the approval of said board, he shall register his name in the office of the Plumbing Inspector, and he shall be entitled to receive a license, signed by the City Clerk, to practice the business of plumbing in the City of Columbia for the period of one year. (4) In the case of a firm or co-partnership for the practice of the business of plumbing, any member of such firm who shall comply with the above requirements as a representative of the firm, may receive a license for the firm. All work performed by the firm shall be under the immediate personal supervision of the representative who has taken the required examination.

§ 512. Renewal: The first license and corresponding bond shall be for a term of one year. At the expiration of this period, and each successive period of one year, application shall be made for each new license, and such new license for a period of one year shall be granted the applicant upon the filing of the new and satisfactory bond, provided that all work done by him and under his old license has been satisfactory to the Plumbing Inspector and Council Superintendent in charge of said Department, and has been completed in accordance with these regulations in each and every particular case prior to the application for a new license. Should the licensee neglect or refuse to make such application and file said bond as herein required before the expiration of his old license, he will be considered an unlicensed plumber. (2) Any duly licensed plumber who shall discontinue the business of plumbing for a period of six months or less will be reinstated without examination for the unexpired portion of the one-year period, provided that he has complied with all the requirements of the plumbing regulations.

§ 513. Journeyman Plumbers.—It shall be unlawful for any person to work at the plumbing trade as a journeyman plumber who does not hold a certificate of competency from the City Plumbing Examining Board.

§ 514. Plumbing Regulations.—These regulations shall be held to include and govern all work done and materials used in installing and maintaining all plumbing in connection with the sanitary sewerage system of the city, except in cases of leaking or bursting of water pipes.

§ 515. That it shall be unlawful for the owner or lessee of any building in the City of Columbia, or agent or representative of such owner or lessee, to knowingly employ an unlicensed person to do sanitary plumbing work in or about such building.

§ 516. That no person shall in the City of Columbia construct or maintain any system of sewerage disposal by means of broad irrigation, subsoil irrigation, or otherwise, except upon a permit issued by the Councilman Superintendent in charge of said Department of said city. Applications for said permit shall be in writing to said Superintendent and shall be accompanied by detailed plans of the system which it is proposed to construct and maintain; and no permit shall be issued under this section until said Superintendent is satisfied that said system can be maintained without nuisance or danger to the public health.

§ 517. No person or persons shall be permitted to do plumbing in connection with the sanitary sewer system of the City of Columbia unless he

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or they be under the employ of or under the supervision of a licensed plumber. Any person convicted of a violation of this section shall be fined not more than Forty ($40.00) Dollars or imprisoned for thirty days. Should any property owner refuse to pay for the class of work and materials required by this ordinance, the contractor shall decline to do the work and report same to the Inspector, and the plumber who takes the contract without the necessary changes and settlement with the plumber who started the work shall forfeit his license. And a plumber who contracts to do work and fails after a reasonable time to do the work as contracted, or fails to complete the work in a reasonable time, causing inconvenience to or unsanitary conditions to the property owners or tenant, shall be subject to a fine or imprisonment or revocation of his license.

§ 518. Before any portion of the system of any building shall be laid or contracted, there shall be filed by the owner or agent of the property at the office of the Inspector of Sewers and Plumbing a written application for such connection, stating the location of the building, with plans of same, showing in detail the entire proposed connection from the public sewer through the house to the terminus, showing the location of all fixtures, vent pipes, waste pipes, etc.

This shall be inspected and approved, corrected or modified by the Inspector of Sewers and Plumbing. Whereupon a permit for the proposed connection shall be given by the Inspector of Sewers and Plumbing upon ascertaining that the work shall be done by a regular licensed plumber. But in no case shall a permit be granted until such plan shall have been so presented and approved, and any plumber making connection with the public sewer, either for new or additional work or installing sewer line in expectation of connecting with the public sewer, shall be guilty of a misdemeanor and shall be subject to a fine or other penalty as the Inspector shall recommend or otherwise enforce, if he does not, before beginning the work, obtain permission from the Inspector to do such work. Such plans and applications should be filed ten days previous to the time of beginning work whenever possible, especially in large buildings, but in all cases must be filed in a reasonable time before the work is begun so that plans and applications can be properly considered and passed upon.

§ 519. Whenever a house connection is being made to the public sewer, the plumber doing the work shall, before any part of the work is covered or hidden from view, notify the Inspector of Sewers and Plumbing that his work is ready for inspection with water test or such other test required by the Inspector, and upon the final completion of the work again notify the Inspector that the work is completed and subject to inspection. The Inspector shall not be expected to make inspections when plans and specifications of work are not on file in his office. The fees for the inspections shall be as follows:

From	1	to	5 fixtures	$ 1.00
From	6	to	10 fixtures	2.00
From	11	to	15 fixtures	3.00
From	16	to	20 fixtures	4.00
From	21	to	25 fixtures	5.00

From	26	to	30	fixtures ..... $ 6.00
From	31	to	35	fixtures 7.00
From	36	to	40	fixtures 8.00
From	41	to	45	fixtures 9.00
From	46	to	50	fixtures 10.00
From	51	to	55	fixtures 11.00
From	56	to	60	fixtures 12.00
From	61	to	70	fixtures 13.00
From	71	to	80	fixtures 14.00
From	81	to	90	fixtures 15.00
From	91	to	100	fixtures 16.00
From	101	to	150	fixtures 18.00
All over 150 fixtures				20.00

The fees for changing plumbing fixtures from one location to another will be the same as installing new fixtures, and plans must be sent to the office of the Plumbing Inspector when such changes are made. Fees for inspections must be paid when first inspections are made, to the Inspector, and he can refuse to make inspections before the fee is paid. The Inspector must be notified of morning inspections by 10 o'clock a. m. and afternoon inspections not later than 3 o'clock p. m., except on Saturday afternoon the notice shall not be made later than 12 o'clock noon. All notices for inspections must be sent to the office of the Plumbing Inspector; also when it is necessary for the Inspector to make over two inspections on residential work where there is not over four fixtures, an additional charge of fifty (50) cents will be made for each inspection.

§ 520. It shall be the duty of the Inspector of Sewers and Plumbing periodically to inspect plans on file for making house connections and all plumbing work connected therewith as provided in Section 518, and to accept, reject or make such alterations in the plumbing in such houses as he may deem necessary to the security of proper house connections with the public sewers, and to perform such other duties as may be required of him by the Council Superintendent of Sewers and Engineer Superintendent of Sewers.

§ 521. It shall be the duty of the Inspector of Sewers and Plumbing to issue all permits, notices and certificates; to keep daily record of the work, including all notices and applications received, permits granted and certificates given. He shall inspect all house connections during their construction from time to time sufficiently to see that all plumbing, drainage and sewerage work is done in accordance with these rules and regulations. He shall, as soon as possible after notification by the plumber, proceed to inspect and pass upon the work, apply such tests as may be from time to time prescribed, and have any defects immediately remedied under his supervision. He shall promptly condemn and order the removal of any defective work done contrary to the spirit of the regulations and the specifications governing house connections, and shall perform such other duties as may be assigned to him by the Council Superintendent of Sewers and the Engineer Superintendent of Sewers.

§ 522. No plumbing work newly installed shall be used until duly passed upon and approved by the Inspector.

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§ 523. The Inspector, as far as may be necessary to the performan of his duties, has the right to enter any building or premises or to make excavations in any premises for the purpose of locating unsanitary work without interference or hindrance, and he shall have the power to condemn all unsanitary work and order same put in sanitary condition. A specified time will be given in which the latter can be remedied. And any person who interferes with the Plumbing Inspector in the discharge of his duties shall be fined Forty ($40.00) Dollars or be imprisoned for a period of not more than thirty days.

§ 524. All permits to connect with the public sewer shall be given upon the condition that the Plumbing Inspector may at any time before the work is completed satisfactory to him, revoke and annul the permit when the work is not being properly executed, and no party interested shall have a claim for damages in consequence of such permit being revoked or annulled.

§ 525. Applications for permits to excavate in any public street for the purpose of doing any work must be made to the City Engineer. Blank forms of applications will be furnished to all licensed plumbers.

§ 526. Every house or building to be connected with the public sewer shall be separately connected unless a special permit be granted for combined connections.

§ 527. The house drains shall be of four inch, five inch or six inch diameter standard vitrified salt glazed sewer pipe, from the public sewer to within three feet of the point of entrance to the building. The joints shall be made with oakum gaskets, well caulked with pure fresh ground hydraulic cement of standard quality and laid in straight lines with a grade of not less than one foot in fifty feet for four inch and one foot in eighty feet for six inch pipe. Changing directions from straight lines must be made with Y branches and ⅛th bends; ¼th bends will not be allowed.

§ 528. The soil pipe shall be four inch, five inch or six inch diameter iron pipe, in accordance with the size of the building and the number of fixtures, extending three feet from the building line through the entire height of the building and not less than two feet above the roof, at a point remote from any chimney or window, wholly open at the top and protected by a wire basket when required. When less than twenty-five from level of or below any window or door, or otherwise so near as to be a nuisance, must, upon order of the Plumbing Inspector, be so arranged as to abate such nuisance. The soil and vent pipes shall be of the following weights and thickness, approximately:

For cast iron two inch diameter pipe, three and one-half pounds per foot; for cast iron three inch diameter pipe, 4½ pounds per foot; for cast iron pipe four inch diameter 6½ pounds per foot; for cast iron five inch diameter pipe, 8 pounds per foot; for cast iron six inch diameter pipe, 10 pounds per foot. All wrought iron galvanized pipe must be of standard weight and thickness. Joints of cast iron pipe shall be made with picked oakum and with pouring of hot lead and so thoroughly caulked as to make them gas and water tight. Galvanized iron screw joints shall be made with liquid paste that will subsequently harden and over-

come imperfections in the threads, rendering the joints gas and water tight. The Durham system of plumbing with standard pipes and standard cast iron recessed fittings may be used whenever in the opinion of the Plumbing Inspector it shall be deemed necessary and desirable, but must be galvanized pipe.

§ 529. Waste and vent pipes from bathtubs, washbowls, basins, pantry sinks, kitchen sinks, slop sinks and all other fixtures may be of lead or iron of not more than two inch diameter unless otherwise directed. The diameter of lead pipe for the various wastes shall be as follows:

One washbowl, 1¼ inches;
Row of basins, 1½ to 2 inches;
One bathtub, 1½ inches;
Row bathtubs, 2 inches;
Pantry sink, 1½ inches;
Kitchen sink, 1½ inches;
Laundry trays, 2 inches;
Slop sink, 2 and 3 inches;
Urinals, 1½ to 2 inches where more than one urinal is connected into the same line.

Weight per foot of lead pipe shall approximate: 2½ pounds for 1¼ inch diameter pipe; 3½ pounds for 1½ inch pipe; 4¾ pounds for 2 inch pipe.

§ 530. All joints shall be wiped solder joints. Waste and vent pipes made of iron shall fulfil the same requirements as prescribed in Section 528. In cases where lead and iron pipes join, the joints shall be made by a brass ferrule. The joint with the iron pipe shall be either screw or lead caulked, and with lead pipe by wiped solder joint.

§ 531. All traps shall be adequately protected from a loss of seal through evaporation, syphonage or air pressure under all conditions, and the Inspector shall in each case determine whether these conditions are adequate and in compliance with the sanitary conditions. All traps shall have a seal of not less than two inches. Whenever possible the continuous system of venting shall be used, omitting crown vent, and only traps having a horizontal outlet. By continuous venting is meant that the branch vent is essentially a continuance of the branch waste, the fixture trap discharging into this line with short connection, otherwise crown venting is permitted. Each trap shall be provided with a cleanout below water level in the trap except in the case of a bath tub waste, in which case a drum trap with cleanout screw cap flush with floor is preferable.

Where two or more water closets are located on the one stack, all closets except the one on top floor shall be back vented, and any water closet located more than three (3) feet from stack shall be revented.

§ 532. The clean sweep bath tub trap can be used without reventing, provided it is not more than four (4) feet from the four (4) inch stack and in buildings of not over two stories in height. This also applies to range of syphon jet closets horizontally arranged when provided with continuous or yoke vent. The vent pipe from a water closet shall not be less than two inches in diameter. The vent pipes from all other traps to be of the same diameter as the pipes with which it ventilates. The vent

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pipes must always have a continuous slope to prevent the retention water which may be condensed in the pipes.

Anti-syphon traps can be used for lavatories or such fixtures as the Plumbing Inspector will permit, provided that the said anti-syphon shall be of the very best design and quality, and such trap must be approved by the Plumbing Inspector and tested for his benefit, if required, and must not be placed more than ten feet from a main or direct vent.

§ 533. Traps for automobile washes or washes for other vehicles shall be made by using two (2) iron or terra cotta cylinders or pipes which shall not be less than eighteen (18) inches in diameter (inside measurements) and two feet in depth, bottom of same to be made tight, and shall not be made less than six inches thick. The tops of these traps shall be made of heavy cast iron with frame and cover or lids. The cover or lid next to sewer shall be solid.

No trap for any plumbing fixture shall have a slip joint connection on sewer side of said trap.

§ 534. Water closets must be of the syphon action, syphon jet or other approved pattern, and shall be located in well lighted and well ventilated apartments. Iron enameled hopper closets can be used for yard closets or in rooms not directly connected with living apartments. The shallow sealed front washout closets and pan and plunger closets are prohibited. Water closets shall not be flushed by direct service from water pipes, but from special tanks placed in such position so as to give at least a head of six feet, except where regular low tanks or approved flushometers are used. The overflow from the tank, if any, shall be discharged into the open air or basin of the closet. In no case shall it discharge directly into the soil pipe.

§ 535. All interior water closets shall be flushed from a syphon acting flush tank with a flushing capacity of not less than five (5) gallons from a point of one inch below the top overflow, and to be glazed earthen ware or iron enamel, and a lead or brass flush pipe not less than one and one-fourth (1¼) inches in diameter.

All flush pipes shall have a metal connection to bowl. Rubber flush connections are prohibited. All metal parts of the flush tanks, including the operating devices, supports, etc., shall be of copper, brass, or galvanized iron. (2) Inclosed metal pressure or approved composition tanks without lining may be used in rooms where the entire floor space and walls to a height of four feet are covered with slate, marble, tile, or other water proofing material. (3) No water closet flush tank or service tanks for flushometers shall be used for any other purpose. (4) Flush tanks for urinals or slop sinks shall conform to all requirements for water closet flush tanks. (5) Water closet tanks and flush valves, or such other means as provided under these regulations for flushing water closets, urinals, and other fixtures, must be provided with a satisfactory flush as after-fill flush to seal fixtures; and in the case of syphon closets, urinals, etc., to properly syphon the fixtures. (6) The tanks to all outside water closets must conform in all respects to tanks for interior water closets, excepting that the tanks must be of cast iron pattern painted inside and outside.

§ 536. Water pipes from safes, refrigerators, cisterns, overflows and water tanks, from which water is taken for drinking and cooking pur-

poses, shall in no case be connected with any soil, waste, or drain pipes, but must be discharged into a sink provided for that purpose.

§ 537. Every new building for which public sewer and water mains are available shall be provided with an approved water closet within the building for each suite of family apartments therein. (2) Every tenement house, hotel, or structure used for human habitation, constructed or divided otherwise than into family apartments, shall be provided with not less than one water closet located within the building for each four rooms there, and general dormitory rooms shall be provided with not less than one water closet to each 1,000 square feet of superficial floor space and not less than one water closet for each dormitory. (3) Every store, warehouse, manufacturing establishment, or other structure where workmen or workwomen are, or will be employed, shall be provided with one water closet for every fifteen persons or less. (4) Every church, school, theatre, picture house, amusement hall, or other structure provided for the temporary accommodation of large numbers of persons, shall be provided with not less than one water closet for females and one closet for males, for each five hundred persons or fraction thereof, of total capacity of structure; such water closet shall be located in an accessible position, and provided with signs indicating their purpose. (5) Open air picture shows, grandstands, and other temporary places of amusement, shall provide such accommodations as in the opinion of the Board of Health may be necessary; the water closets shall be located within the buildings, except as provided in Board of Health regulations and in separate rooms for each sex.

Note: The above section shall not apply to small houses of not over three rooms.

§ 538. The bowl of the outside water closet shall be of cast iron, heavily enameled over the entire interior surfaces, including the entire surface of the flushing rim, with a hard baked or burned enamel, and with a suitable seat and lid attached.

§ 539. Hereafter, where sewer connections are being made or where they have already been made to any premises, and only a water closet put in, it will be necessary to supply conveniences for the disposal of waste water, by installing a sink in the house or a slop sink in the yard. In all old work of this kind the Plumbing Inspector is to serve notice on the owner or agent of the property, where from conditions of premises it becomes necessary.

§ 540. All exit pipes from plumbing fixtures, except water closets, shall be covered with a strong metallic strainer, securely fastened and of such mesh as to prevent any improper substance from entering the sewers or drains.

§ 541. All fixtures shall be wholly exposed when possible or practical. All pipes shall be connected as much as possible, and so placed as to be readily examined and inspected. Where they are necessarily placed within walls or partitions, they shall be left exposed until they are thoroughly tested and inspected, and in buildings of more than two stories the soil stack must be of extra heavy iron. They should, when placed within walls, be covered with woodwork fastened by screws and hinges so as to give

ready access for repairs. All cast iron soil or waste pipes placed ...or concrete floors shall be of extra heavy iron.

§ 542. All materials must be of good standard quality and the work must be done in a workmanlike and thorough manner. Wooden wash trays and sinks shall not be allowed unless they are lined with non-absorbent metal, and such lining shall fold over the edge and extend down the outside of the sink or tray so that the wood will be free from the contact of water or liquids. No wooden lined bath tubs or urinals shall be allowed.

§ 543. Under every kitchen and pantry sink the following regulations will govern the size and kind of trap to be used. Either self scouring or grease traps may be installed under the following specifications:

If grease trap is used in residence size of same shall not be less than six inches in diameter and twelve inches high with four inch brass cover and for hotels and restaurants ten inches in diameter and twelve inches high with six inch brass cover.

Grease traps must be of lead, brass or iron (if iron is used it must be enameled on the inside).

Self scouring traps shall not be less than one and one-half inches in diameter and shall be of brass, lead or cast iron; no wrought iron traps shall be used.

§ 544. No person or persons shall injure, break, remove or obstruct any portion of the manholes, lamp hole, flush tanks, or any part of the public sewer. Any persons violating the provisions of this section shall be fined Forty ($40.00) Dollars or be imprisoned for a period of not more than thirty days.

It shall be unlawful for any person or persons to deposit any matter or substance in house or yard plumbing which is liable to impair the sewers or obstruct the flow of the sewerage. Occupants of premises who have connections with the sewer system shall be held accountable for any abuse of the sewerage system. Depositing kitchen refuse, fruit peelings, waste, rags, stiff paper or any such matter in closet bowls is prohibited. In all cases where stoppages are caused by abuse of the system the property owners shall defray the expense of remedying the trouble.

The Sewerage Department shall have the power to prevent or discontinue any connection with the public sewer which discharges any substance liable to injure the sewer or obstruct the flow of the sewerage.

§ 545. No exhaust steam shall be allowed in the public sewer.

§ 546. Where either an old or new building is located upon a lot which has an old terra cotta sewer within the lines of any part of the foundation, said sewer must be removed or replaced with cast iron pipes, run in accordance with these rules and regulations.

§ 547. No person shall cover or cause to be covered any house sewer without due inspection and approval of the same by the Plumbing Inspector. If this is violated, the Plumbing Inspector shall make the excavation necessary for an examination at the expense of the plumber, and whose license shall be suspended until said expense is paid for and for such longer period as the City Council shall direct, and who shall be subject to prosecution.

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§ 548. Goose neck or cone syphon valves shall not be installed in any closet, nor shall an old tank be repaired by installing one.

§ 549. The following rules shall govern the sizes of pipes and number of fixtures to be vented off same:

Diameter	Max. Length	No. and size of Traps Vented
1¼-in.	30-ft.	1 trap 1¼-in.
1½-in.	35-ft.	1 to 8 traps 1¼-in. to 2-in.
2-in.	50-ft.	1 to 4 traps 3-in. or 4-in.
2½-in.	75-ft.	6 to 8 traps 3-in. or 4-in.
3-in.	100-ft.	9 to 14 traps 3-in. or 4-in.
4-in.	150-ft.	15 to 25 traps 3-in. or 4-in.
5-in.	200-ft.	26 to 40 traps 3-in. or 4-in.

Four (4) one and one-half (1½) or two (2) inch traps shall be considered equal to one (1) four (4) inch trap. Where the main vent is of the same size as the soil line into which it is to be connected, and neither is less than four (4) inches in diameter, the soil line shall be increased one (1) inch at the junction and carried through the roof with the increased size.

§ 550. The weights of brass cleanouts shall be as set forth in the following tables:

2-inch Std. Brass Cleanouts not less than 18 oz.
2-inch H. Brass Cleanouts not less than 21 oz.
4-inch Std. Brass Cleanouts not less than 30 oz.
5-inch and 6-inch Brass Cleanouts not less than 40 oz.

§ 551. The size of all soil and waste pipes must not be less than set forth in the following tables. Horizontal lines are to be increased as fixtures are added, but verticals through their entire length are to have the diameter given for the total number of fixtures which discharge through them:

Horizontal Runs	No. of Water Closets
4-inch	1 to 12
5-inch	13 to 24
6-inch	25 to 36
7-inch	37 to 48
8-inch	49 to 75

Vertical Runs	No. of Water Closets
4-inch	1 to 16
5-inch	17 to 30
6-inch	31 to 45
7-inch	46 to 75
8-inch	76 to 120

Small fixtures in number not to exceed twice the number of water closets may discharge into the lines above specified without increasing their size. (2) When small fixtures exceed in number this ratio, four (4) one and one-half (1½) inch or two (2) inch fixture outlets shall be considered equal to one water closet and two (2) three (3) inch outlets shall be considered equal to one (1) water closet.

Horizontal or Vertical Runs	No. of Sinks or Other Small Fixt.
1½-inch	2
2-inch	3 to 5
2½-inch	6 to 9
3-inch	10 to 16

Each vertical soil line into which the water closets on two (2) or more floors discharge shall extend full size through roof and above roof, or to be connected full size in an approved manner thus extended.

§ 552. The waste from a kitchen sink or other receptacle for greasy water shall not be connected to a water closet bend or discharge through the branch waste line of any other fixture, nor shall any other fixtures discharge into the branch waste of either of them; except that laundry tubs and kitchen sinks may be connected on the same line when combined in one fixture or in close contact, but each must be provided with a separate vented trap.

§ 553. At the foot of every line of soil pipe and kitchen waste pipe shall be left a cleanout, hermetically sealed, and a plug of solid brass screwed in so as to make a perfect seal, accessible for cleaning purposes. Combination plugs of brass and iron are prohibited. Plugs must be of brass and substantial.

§ 554. Water closets having traps above the floor, using lead connections, must have a brass flange or other improved pattern. All brass flanges for water closets must be made from a pattern similar to the flanges for water closets must be made from a pattern similar to the Renton flanges, with grapho-asbestos gasket or the hygienic ground joint connection, and the flange shall be securely fastened to the floor with brass screws and soldered to the lead and bolted to the trap of the closet.

§ 555. The house connection at the property line shall be made by a six-inch by four-inch reducer, provided the city has not installed lateral sewer line.

§ 556. Brass ferrules shall fulfill the following specifications, to wit: Four-inch ferrules shall not be less than four inches long, nor weigh less than one and one-half pounds. Two-inch ferrules shall not be less than three and five-eighths inches long and not weigh less than three-quarters of a pound and must be of good quality and free from sand holes.

§ 557. Where all soil or vent pipes pass through any roof, they must be flashed and counterflashed with sheet lead of not less than four pounds per square foot, or if copper is used the weight of same must be fourteen ounces or heavier.

§ 558. All matters pertaining to the sanitary plumbing not covered by this ordinance, or any slight diversion from this ordinance, which is in accordance with or an improvement in the sanitary conditions, will be left to the decision of the Plumbing Inspector and Sewerage Department.

§ 559. No person shall directly or indirectly connect any open cesspool, gutter, privy vault or rain water conductors with the sanitary sewer.

§ 560. That all work being done in the streets or at property line by any person, firm or corporation, shall be duly safeguarded, and the person, firm or corporation doing said work shall be liable for any and all

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or owners of such dealer or dealers or shipper or shippers stamped, marked or fastened on such bottle or bottles, or to willfully mar, erase or change by remarking or otherwise said name or initials of any such owner or owners, dealer or dealers, or shipper or shippers so stamped, marked or fastened upon said bottle or bottles.

The fact of any person or persons without the consent of the agent of the owner, dealer or dealers, or shipper or shippers thereof, either using, selling, disposing of, buying, trafficing in, or having in his, her or their possession, or under his, her or their control any such milk or cream bottle or bottles, shall be presumptive evidence of the unlawful use, sale, purchase of, or traffic in such bottle or bottles.

Any person violating the provisions of this ordinance shall upon conviction thereof be fined not less than Ten ($10.00) Dollars nor more than One Hundred ($100.00) Dollars, or imprisoned not more than thirty (30) days.

CHAPTER XIII

WATERWORKS DEPARTMENT

§ 695. Waterworks Department—Superintendent—Water Rates, Etc.—Superintendent to Control Reservoirs, Etc.—The Engineer Superintendent, subject to the control of the Councilman-Superintendent, shall have a general charge of the reservoirs, engine houses and all the buildings, fire-plugs, fixtures and pipes erected or laid down for the waterworks and of the lands on which the said reservoirs, engine houses and buildings are. He shall carefully inspect all parts of the works and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and regularity, at the city buildings and to all persons entitled to its use under the provisions hereinafter contained.

§ 696. Duty of Superintendent.—The Superintendent or his assistant shall remain at the pump or engine house, and it shall be their special duty to take good care of the buildings and machinery.

§ 697. Superintendent May Employ Labor, Etc.—To Make Quarterly Reports.—Subject to the control of the Commission, the Superintendent may employ in and about the works such men as he may deem suitable and necessary. He shall keep an account of their names, the kind of work done by them and the days of the week or month they work. He shall monthly present to the Commission a statement of the material, tools and other articles necessary for carrying on the works for the following quarter, and an estimate of their cost; and, subject to such restrictions as may be imposed by the Commission, the Superintendent may purchase such materials, tools and other articles. What may be so purchased shall be taken care of by him and used as required. All bills for the same shall monthly be laid by the Superintendent before the Commission.

§ 698. Superintendent to Make Map of Street Mains—To Enter Cost of Materials in Book.—It shall be the duty of the Superintendent to make and preserve, for the use of the Commission, a map or plan of the location of the street mains, showing the course, distance and size of each of them; and on said map or plan he is to lay down every extension of said mains as soon as such extensions are made, and on the said map

the location of every stop-cock and hydrant shall be properly designated. And in a book to be kept for that purpose said Superintendent shall enter, from time to time, the quantity, description and cost of materials and labor used and employed in extending the street mains, and quarterly he shall make an abstract from said book and submit the same to the Commission. It shall be the duty of the Superintendent to enter in a book, to be kept by him for the purpose, all service or branch pipes leading from the street mains, designating the material and size and the place of junction with the street mains, and also the number and size of the cocks, hydrants and other fixtures attached to said service pipes, which said book shall be retained in his office, subject at any time to the inspection of the Commission.

§ 699. Superintendent to Keep List of Applicants for Water.—A book shall be kept in the Superintendent's office, with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names upon the terms prescribed by the ordinances of the city.

§ 700. That the following rules shall be part of the contract with every person who takes water supplied by the City of Columbia from City Waterworks.

§ 701. Application.—*Application* for water must be made by the owner or agent of the property to the Waterworks Department, stating the street and number where such water is desired and the purpose for which it is required. Said applicant shall also sign a contract therefor, said contract, when executed, to be filed in the office of the Clerk of the City Waterworks before a permit shall be issued by the Superintendent of the City Waterworks authorizing connections to be made. No taps shall be made to the mains by the Superintendent of the City Waterworks until the applicant for whom such connection is to be made has signed the contract, said contract to be in substantially in the following form:

WATER DEPARTMENT

METER CONTRACT

Service No..... Columbia, S. C.,.....192.....

The undersigned hereby applies for supply of water at premises No. .....Street, of which.....am the owner, said water supply to be furnished through a meter; and for such supply so furnished.....hereby agree to pay at the schedule rates but with a minimum charge of not less than $..... per month, or flat rate of....., whether that amount of water is used or not;.....also agree to conform to all the rates, rules and regulations of the *Columbia Water Department* as now or hereafter in force, and which are made a part of this contract.

And agree to pay a tapping fee of.....and..... further agree that all charges of water rental as they may become due from time to time shall be and are hereby made a lien upon the above property so long as said charges or rentals remain unpaid.

.....
Owner.

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§ 702. **Tapping Charge.**—At the time of making the application the applicant shall pay to the Waterworks Department, taking their receipt therefor, the sum to cover the costs of making the tap upon the water mains, as follows:

For ¾-inch tap	$20.00
For 1-inch tap	25.00
For 1½-inch tap	50.00
For 2-inch tap	70.00

All connections over two inches will be on separate contract. The applicant paying the total cost of connection including meter and box.

§ 703. **Sprinkler System.**—Applicants to pay total cost of connections, including cutting and replacing of any pavements. Systems are not to be connected nor used for domestic service, otherwise water rates shall apply.

The minimum rate on unmetered services for Automatic Sprinklers shall be $50.00 per annum for 500 heads or less, payable monthly, without discount. An additional charge of $8.00 per annum will be made for each additional 100 sprinkler heads, or fraction thereof.

§ 704. **Broken Meters.**—In all cases where meters are broken by negligence of owners or occupants of the premises, the same shall be paid for by the owner of premises and in case payment thereof is neglected or refused the water supply shall be turned off and shall not be turned on until payment is made of amount due.

§ 705. **Turning Water On and Off City Mains.**—The City of Columbia reserves the right at any time without notice to shut the water off its mains for the purpose of making repairs or extensions or for other purposes, and no claims shall be made against the City of Columbia by reason of the breakage of any service pipe or service cock, or from any other damage that may result from shutting off water for repairing, laying, or relaying mains, hydrants or other connections.

§ 706. **Water for Contractors.**—Contractors, builders, or others desiring water for building purposes must make application to the Waterworks Department therefor, who will issue a permit. The amount to be paid therefor shall be based upon the rates fixed therefor.

§ 707. **Turning On and Off Water.**—A fee of $1.00 will be charged in all cases for turning on water except in cases of turning water into premises for first time after water service is established therein; or in case premises are vacated and the water has been turned off by the Water Department for its own protection, or in case the water has been turned off because of a break in the service connections or pipes.

§ 708. **Use of Water Without Permit.**—Whoever shall, by himself or by any other person acting under his authority, use or take water from any part of the Waterworks aforesaid without a permit, or shall without authority from said Water Department open or hitch to, dig out, curb over or remove any fire plug or hydrant, stop cock valve, valve box or other fixture appertaining to said Waterworks, or shall let on or shut off water into or from any water pipe wherever situated, shall be deemed guilty of a misdemeanor and upon conviction fined not exceeding $100 or imprisoned not exceeding thirty days, at the discretion of the Recorder.

§ 709. **Inspection.**—Every person taking water from the Waterworks shall, at all reasonable hours, permit the inspector, or any other authorized agent of the Department, to enter their premises to inspect the pipes and fixtures and the manner in which the water is used.

§ 710. **Injury to Property.**—If any person shall destroy, deface or impair, injure or wantonly force open any gate or door or in way whatsoever destroy, injure, or deface, or wantonly destroy any part of the engine houses or other buildings, or the appurtenances, fences, trees, vines or fixtures thereunto appertaining, or any water pipes, gates, reservoirs, hydrants, fountains or any fixtures or other property appertaining to the Waterworks, he, she, or they, shall be liable to a penalty of not more than $100.00, or imprisonment for not more than thirty days.

§ 711. **Unauthorized Connections.**—It shall be unlawful for any person, or persons, to make any connections, additions or alterations to the waterworks mains or system without having obtained the consent of the Waterworks Department. Violation of this Act will be deemed a misdemeanor and punishable by a fine of not more than $100.00 or imprisonment for not more than thirty days, at the discretion of the Recorder.

§ 712. **Minimum Monthly Rate.**—The minimum monthly rate charged within the limits of the City of Columbia shall be as follows:

MONTHLY MINIMUM SERVICE CHARGES

	Gross
¾-inch Meter	$ 1.00
1-inch Meter	1.50
1½-inch Meter	2.00
2-inch Meter	3.00
3-inch Meter	5.00
4-inch Meter	10.00
6-inch Meter	20.00

§ 713. **Water Rates.**—Wherever water meters are placed or shall be placed, the following charges shall be made, collected and paid into the City Treasury for water supplied by the City Waterworks, that is to say for single premises:

Amounts not exceeding 3,000 cubic feet—rate $1.50 per thousand cubic feet.

Amounts exceeding 3,000 cubic feet and not over 100,000 cubic feet—rate $1.20 per thousand cubic feet.

Amounts exceeding 100,000 cubic feet—rate $1.05 per thousand cubic feet.

All bills collected monthly. Ten per cent. discount applies on gross bills paid before close of business on 10th of the month after bills are made.

Water furnished consumers beyond the limits of the City of Columbia will be charged double the rates within the city.

§ 714. **Private Fire Protection.**—The minimum rate for private fire hydrants, on unmetered services to be used only in case of fire, is $40.00 per annum, for each double-nozzle hydrant, payable monthly with-

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out discount. This charge is made on fire hydrants located on such premises as cotton factories, cotton warehouses, cotton platforms, machine shops, railroad yards and other industries using hydrants on private or corporation property for fire protection, or have been placed upon public highway for private fire protection, or additional protection other than that furnished by the city.

Private hose connections for fire protection in buildings on unmetered services will be charged for at the following minimum rates: Applicants paying the entire cost of installation:

2-inch	$15.00 per year
3-inch	20.00 per year
4-inch	30.00 per year
6-inch	40.00 per year

§ 715. **Separate Meter for Each Property Owner.**—Property owned by separate parties will not be supplied with water except through separate meters, which must have an independent cut-off in the street, and in no case will it be allowed through the same meter.

When more than one house owned by the same party shall be supplied through the same meter and afterward part of the property be sold, the parcel sold must be disconnected from the supply and a separate meter put in, if the property sold is to be supplied with city water. Properties under one ownership will be supplied through one meter, only, when they are adjoining.

The minimum rate charged within the limits of the City of Columbia shall not be less than One Dollar ($1.00) per month for each dwelling, separate residence, store, place of business or other premises supplied thereby, and only one such dwelling, separate residence, store, place of business or other premises shall be attached to or supplied by one service pipe or meter, except by and with the consent of the Council Superintendent, and upon written application of the person that he will not pay less than one dollar a month for each dwelling, separate residence, etc., as enumerated above authorized to be supplied by one service pipe or meter whether water to that amount be used or not. In cases of small dwellings or tenements, containing five rooms or less, owned by the same landlord and built in connection on the same lot or adjoining lots and supplied by one meter or service pipe, a minimum rate per month shall be charged as per the following schedule, to wit:

On each house containing not more than three rooms, 50c;

On each house of five rooms, $1.00;

Provided, That the word "rooms" as used in this section, shall not include such spaces as are used exclusively for pantries, bath rooms or water-closets: *And provided, further*, That the flat rates hereinabove charged shall apply only where the actual consumption of water as measured by the meter does not equal the aggregate charges on the above basis.

§ 716. **Stop and Waste Cock.**—The stop and waste cock, or cut-off, valve, must be placed by the property owner at the property line, or at such point where the pipe leaves the street line; such cock or valve to be under the control of the tenant or owner, to be used in case of break or other necessity whereby pipes to be repaired can be cut off without

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the necessity for using the street corporation cut-off. This is not intended to take the place of the ordinary stop and waste cock located within the premises, to be used to drain the pipes to prevent damages by freezing. As many additional stop and waste cocks as desired by the owner may be placed within the premises, to be used according to desire or convenience.

§ 717. **Water Pressure Regulator.**—A water pressure regulator valve saves strain on the house service, and prevents waste and flooding of the house from bursting pipes caused by excessive fire pressure of defective plumbing. The property owner is advised to use this valve, but it is left optional with the owner to place it or not. It saves plumbing bills, and waste water, and waste water makes increased plumbing bills.

§ 718. **Ordinance.**—That this ordinance shall become effective January 1st, 1923, and any part, or parts, of ordinances in conflict with this ordinance be, and the same are hereby repealed.

Chief Waterworks Engineer

§ 719. **Office of Waterworks Engineer Created—Duties—Ib.—Amendment, Sept. 10, 1907—Ib.**—The office of Chief of Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of city officers, who shall perform the following duties:

(a) Such officer shall have charge as Chief Engineer of the plant known as the Waterworks of the City of Columbia, and shall give his entire time to the proper running of the engines and machinery connected therewith for the supply of water to the citizens of this city.

(b) Such officer shall obey the rules and regulations now of force, or which may hereafter be adopted, for the conduct and management of the waterworks plant, and shall observe all ordinances now of force, or which hereafter may be passed, with reference to the proper running of said plant, and shall obey the directions of the Council Superintendent of Waterworks, insofar as they now have, or may hereafter have authority in their respective offices to give such directions.

(c) Such officer shall receive the compensation now fixed by law, or which may hereafter be fixed by law, for his services.

Assistant Waterworks Engineer

§ 720. **Office of Assistant Waterworks Engineer Created—Duties.**—The office of Assistant Waterworks Engineer be, and the same is hereby, created; such officer to be elected by the City Council at the time now fixed by law for the election of officers of said city, and to perform such duties as may be required by the ordinances of the City of Columbia with reference to the proper conduct of the waterworks plant now existing, or such plant as may hereafter be installed, giving his entire time thereto and acting under the direction and control of the Chief Waterworks Engineer. Such officer to receive the compensation now fixed by law for such services.

REVISED ORDINANCES

OF THE CITY OF

COLUMBIA, SOUTH CAROLINA

June 30, 1943

THE GENERAL ORDINANCES OF THE CITY
(Except as Expressly Excepted in the Adopting Ordinance)

AND

THE COMMISSION FORM OF GOVERNMENT ACT

ENACTED AS A WHOLE SEPTEMBER 1, 1943

EFFECTIVE SEPTEMBER 15, 1943

PUBLISHED BY ORDER OF THE COUNCIL

THE MICHIE COMPANY
CHARLOTTESVILLE, VIRGINIA
1943

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Adoption of Revised Ordinances

An ordinance adopting the Revised Ordinances of The City of Columbia, South Carolina, providing for the repeal of all ordinances in conflict with the ordinances contained in said Revised Ordinances except as herein expressly excepted, and for other purposes.

Be it Ordained by the City Council of The City of Columbia, South Carolina, in regular meeting duly assembled as follows:

Section 1. That the ordinances embraced in the following chapters and sections are adopted as and shall constitute the Revised Ordinances of the City of Columbia, South Carolina, 1943.

Section 2. That all the provisions of said Revised Ordinances shall be in force and effect on and after the effective date of this ordinance and all ordinances of a general nature in force at that time in conflict with the ordinances contained in said Revised Ordinances are hereby repealed from and after said date, except as hereinafter excepted.

Section 3. That the repeal provided for in the preceding section of this ordinance shall not affect any offense or act committed or done or any penalty or forfeiture incurred or any contract or right established or accruing before the effective date of this ordinance; nor shall such repeal affect any ordinance or resolution promising or guaranteeing the payment of money by the city or authorizing the issue of any bonds of said city, or any evidence of said city's indebtedness, or any contract or obligation assumed by said city; nor shall said repeal affect the administrative ordinances or resolutions of the Council not in conflict or inconsistent with the provisions of the Code; nor shall it affect any right or franchise conferred by any ordinance or resolution of the Council to any person or corporation; nor shall it affect the annual tax and license ordinances now or heretofore in effect; nor shall it affect any appropriation ordinance; nor shall it affect any ordinance passed since June 30, 1943; nor shall it affect any prosecution, suit, judgment or other proceeding pending on the effective date of this Ordinance.

Section 4. This ordinance shall be in force and effect on and after September 15, 1943.

Done and ratified this 1st day of September, 1943.

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Claims under civil process shall be enforced against the city clerk as garnishee or trustee by action in the usual form, until such claims are satisfied or the deposit exhausted, but notices filed after the expiration of such sixty days' limit shall not be valid. A deposit shall not be returned by the city clerk to the licensee as long as there are outstanding claims or notices of claims against it, unless there is unreasonable delay in enforcing them.

Sec. 23. Penalty.

Every transient merchant who exposes for sale, at public or private sale, any goods, wares or merchandise without license therefor, or files any application, original or supplementary, which contains any false statement, or fails to comply with any of the requirements of the preceding sections, and every person, whether principal or agent, who, by circular, handbill, newspaper or in any other manner, advertises any such sale before proper licenses are issued to the vendor, shall be guilty of a misdemeanor.

CHAPTER 22.

SEWERAGE AND PLUMBING.[1]

§ 1. Superintendent; engineer; inspector.
§ 2. Licensing of master plumbers; bond; registration; firm or co-partnership.
§ 3. Renewal of license; discontinuance of business.
§ 4. Journeyman plumbers; certificate.
§ 5. Presence of master or journeyman plumber.
§ 6. Application of regulations; exception.
§ 7. Employing unlicensed person.
§ 8. Systems of sewerage disposal; permit.
§ 9. Supervision by licensed plumber; work violating regulations to be refused; failure to do work as contracted, etc.
§ 10. Permit for connections; application and plans; inspection of plans.
§ 11. Inspection; fees; notices for inspection.
§ 12. Duties of inspector.
§ 13. Approval prior to use.
§ 14. Inspector; rights and powers.
§ 15. Permits to make connections; revocation.
§ 16. Permits to excavate in street.

[1]As to making sewer connections on paved streets, see ch. 25, § 11.

§ 17. Separate connections.
§ 18. House drains.
§ 19. Soil and vent pipes.
§ 20. Waste and vent pipes.
§ 21. Joints.
§ 22. Traps.
§ 23. Clean sweep bathtub trap; vent pipe; anti-syphon traps.
§ 24. Traps for washes for vehicles.
§ 25. Traps; connections on sewer side.
§ 26. Water closets.
§ 27. Same; flush tanks; flushing capacity.
§ 28. Water pipes from safes, etc.
§ 29. Number of water closets required; location; exception.
§ 30. Outside water closet.
§ 31. Sinks; installation.
§ 32. Exit pipe strainers; exception.
§ 33. Access to fixtures.
§ 34. Materials and work; wooden fixtures.
§ 35. Traps under sinks.
§ 36. Injuring or obstructing sewer system.
§ 37. Exhaust steam.
§ 38. Terra cotta sewers; replacing with iron pipes.
§ 39. Covering sewer without inspection.
§ 40. Goose neck or cone syphon valves.
§ 41. Size of pipes and number of fixtures vented off same.
§ 42. Brass cleanouts; weights.
§ 43. Soil and waste pipes; size.
§ 44. Waste from receptacles of greasy water.
§ 45. Cleanouts.
§ 46. Flanges for water closets.
§ 47. Connections at property line.
§ 48. Brass ferrules.
§ 49. Soil and vent pipes; passing through roof; flashing.
§ 50. Matters not covered by chapter; slight diversions.
§ 51. Cesspool, etc.; connection with sewer.
§ 52. Work done in streets; safeguards.
§ 53. Water pipes.
§ 54. Connections with sewerage system; charge.
§ 55. Connecting premises outside city.
§ 56. Same; expense incident to connection.
§ 57. Same; installation; supervision.
§ 58. Same; discontinuance of connections.
§ 59. Penalty.

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Sec. 52. Work done in streets; safeguards.

All work being done in the streets or at property line by any person shall be duly safeguarded, and the person doing said work shall be liable for any and all damages to person or property for any person injured by any neglect in this regard.

Sec. 53. Water pipes.

All water pipes hereafter installed from the property line to the first plumbing fixtures shall be at least three-fourth inches and all pipes shall be properly graded with the necessary stop and waste cocks, so that all pipes can be thoroughly drained with shut-off.

Sec. 54. Connections with sewerage system; charge.

All future connections with the sewerage system of the city shall be charged for at the rate of $25.00 each.

Sec. 55. Connecting premises outside city.

Privilege to connect premises outside of the limits of the city within the sanitary sewer system within the city may be granted by the council upon proper application by the owners of such premises should said sewer connected be decided to be of a sanitary benefit to the city.

Sec. 56. Same; expense incident to connection.

Wherever connection with the sewer is allowed, all expense incident to making such connection and laying the sewer therefrom, shall be upon the owner of the premises.

Sec. 57. Same; installation; supervision.

All plumbing, pipe laying, and fixtures shall be installed according to the ordinances of the city and under the supervision of the inspector of sewers and plumbing and all fees as required by them shall be paid as provided by the ordinances regulating the sewerage system.

Sec. 58. Same; discontinuance of connections.

The right to discontinue any or all such sewer connections with or without reasons is reserved by the city, and the owners of such premises shall have no claims for damages.

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ARTICLE II. SUPPLEMENTARY TRANSFERS.

Sec. 26. Supplementary transfers; definition; permit; route.

Any motor vehicle charging or desiring to charge a fee of less than twenty-five cents per passenger for any single one-way trip shall be required to secure from the city council a permit to operate upon a designated and specified route with fixed termini, as a supplementary transfer and shall be known as such. The city council shall have the authority to determine the necessity and desirability of granting such permit and shall only grant such permit after there has been shown a necessity and need for such additional regular service. The supplementary transfer permit shall specify the route granted, naming the fixed termini, and shall require a continuous operation for at least twelve hours of every day, and a sign shall be conspicuously displayed indicating the terminus of the route, such signs to be approved by the city council, and such other provisions as the city council may determine proper and necessary.

Sec. 27. Same; indemnity insurance.

No supplementary transfer permit shall be granted until the applicant has filed with the city clerk liability and property damage insurance, cash bond or surety bond, with some surety company authorized to do business in this state, in an amount sufficient to cover in any one accident $1,000.00 for personal injury and $500.00 property damage for each vehicle operated and such bond or insurance shall clearly describe the motor vehicle covered thereby, by setting out the make, body type and motor number. Said bond or insurance shall be kept in force during the entire term of said permit and no such bond or insurance shall be cancelled without first giving the city clerk ten days' notice in writing. The city clerk shall promptly notify the city council of every notice of cancellation and the permit shall be revoked immediately.

Sec. 28. Same; licenses.

Licenses as provided in the annual license ordinance shall be obtained and displayed as therein provided.

Sec. 29. Same; inspection.

Supplementary transfers shall be inspected in the same manner as provided in section 8 for the inspection of taxicabs.

ARTICLE III. DRAYS.

Sec. 30. Licenses.

Licenses as provided in the annual license ordinance shall be obtained and displayed.

Sec. 31. Inspection.

Drays shall be subject to inspection in the same manner as provided in section 8 for the inspection of taxicabs.

Sec. 32. Charges for hauling fuel.

It shall be unlawful for any drayman, transfer driver, or other public conveyance for the hauling of fuel, in the city to charge more than fifty cents for the first five hundred pounds or less of fuel transported from one point in the city to another point within said city, nor to charge more than ten cents per one hundred in excess of five hundred pounds.

CHAPTER 30.

WATERWORKS DEPARTMENT.[1]

ARTICLE I. ADMINISTRATION.

§ 1. Duties of city engineer; control of reservoirs, etc.
§ 2. Plant superintendent; care of buildings and machinery.
§ 3. City engineer; map of street mains.
§ 4. List of applicants for water.

ARTICLE II. USE OF WATER SUPPLY.

§ 5. Rules part of contract.
§ 6. Application for water; contract form.
§ 7. Tapping charge.
§ 8. Sprinkler system.
§ 9. Broken meters.

[1]As to construction and operation of waterworks by cities and towns, see article 8, § 3, Constitution of South Carolina; § 7278 et seq. of the South Carolina Code of 1942. For provisions of state law requiring analysis of public water supplies, see § 5047 of the South Carolina Code of 1942. As to making water connections on paved streets, see ch. 25, § 11.

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§ 10. Turning water on and off city mains.
§ 11. Water for contractors.
§ 12. Turning on and off water; fee; exceptions.
§ 13. Use of water without permit.
§ 14. Inspection.
§ 15. Injuring waterworks property.
§ 16. Unauthorized connections.
§ 17. Minimum monthly rate.
§ 18. Rates for metered service; bills; discount; consumers beyond city limits.
§ 19. Private fire protection; rates.
§ 20. Separate meters required.
§ 21. Stop and waste cock.

ARTICLE III. WATER SHORTAGE.

§ 22. Council may restrict use.
§ 23. Same; resolution; publication.
§ 24. Violation of resolution; penalty.
§ 25. Same; owner of premises where violation occurs; penalty.

ARTICLE I. ADMINISTRATION.

Sec. 1. Duties of city engineer; control of reservoirs, etc.

The city engineer, subject to the control of the councilman superintendent, shall have a general charge of the reservoirs, and all the buildings, fire plugs, fixtures and pipes erected or laid down for the waterworks and of the lands on which the said reservoirs, engine houses and buildings are. He shall carefully inspect all parts of the works and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and regularity, at the city buildings and to all persons entitled to its use under the provisions hereinafter contained.

Sec. 2. Plant superintendent; care of buildings and machinery.

The plant superintendent or his assistant shall remain at the pump or engine house, and it shall be his special duty to take good care of the buildings and machinery.

Sec. 3. City engineer; map of street mains.

It shall be the duty of the city engineer to make and preserve, for the use of the council, a map or plan of the location of the street mains,

showing the course, distance and size of each of them; and on said map or plan he shall lay down every extension of said mains as soon as such extensions are made, and on the said map the location of every hydrant and valve shall be properly designated.

Sec. 4. List of applicants for water.

A book shall be kept in the office of clerk of the water department with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names upon the terms prescribed by the ordinances of the city.

ARTICLE II. USE OF WATER SUPPLY.[1]

Sec. 5. Rules part of contract.

The following rules shall be part of the contract with every person who takes water supplied by the city from city waterworks.

Sec. 6. Application for water; contract form.

Application for water must be made by the owner or agent of the property to the waterworks department, stating the street and number where such water is desired and the purpose for which it is required. Said applicant shall also sign a contract therefor, said contract, when executed, to be filed in the office of the clerk of the city waterworks before a permit shall be issued by the superintendent of the city waterworks authorizing connections to be made. No taps shall be made to the mains by the superintendent of the city waterworks until the applicant for whom such connections is to be made has signed the contract, said contract to be substantially in the following form:

WATER DEPARTMENT

METER CONTRACT

Service No..... Columbia, S. C.,.....194.....

The undersigned hereby applies for supply of water at premises No.

[1]For provisions of the state law as to unauthorized use, etc., of municipal water systems, see § 1203 of the 1942 South Carolina Code.

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.....Street, of which.....am the owner, said water supply to be furnished through a meter; and for such supply so furnished.....hereby agree to pay at the schedule rates but with a minimum charge of not less than $.....per month, or flat rate of....., whether that amount of water is used or not; .....also agree to conform to all the rates, rules and regulations of the *Columbia Water Department* as now or hereafter in force, and which are made a part of this contract.

And agree to pay a tapping fee of.....and.....further agree that all charges of water rental as they may become due from time to time shall be and are hereby made a lien upon the above property so long as said charges or rentals remain unpaid.

.....
Owner.

Sec. 7. Tapping charge.

At the time of making the application the applicant shall pay to the waterworks department, taking their receipt therefor, the sum to cover the costs of making the tap upon the water mains, as follows:

For ¾-inch tap	$20.00
For 1-inch tap	25.00
For 1½-inch tap	50.00
For 2-inch tap	70.00

All connections over two inches will be on separate contract, the applicant paying the total cost of connection including meter and box.

Sec. 8. Sprinkler system.

Applicants shall pay the total cost of connections, including cutting and replacing of any pavements. Systems are not to be connected nor used for domestic service, otherwise water rates shall apply.

Sec. 9. Broken meters.

In all cases where meters are broken by negligence of owners or occupants of the premises, the same shall be paid for by the owner of premises and in case payment thereof is neglected or refused, the water supply shall be turned off and shall not be turned on until payment is made of amount due.

Sec. 10. Turning water on and off city mains.

The city reserves the right at any time without notice to shut the water off its mains for the purpose of making repairs or extensions or for other purposes, and no claims shall be made against the city by reason of the breakage of any service pipe or service cock, or from any other damage that may result from shutting off water for repairing, laying, or relaying mains, hydrants or other connections.

Sec. 11. Water for contractors.

Contractors, builders or others desiring water for building purposes must make application to the waterworks department therefor, who will issue a permit. The amount to be paid therefor shall be based upon the fixed rates.

Sec. 12. Turning on and off water; fee; exceptions.

A fee of $1.00 will be charged in all cases for turning on water except in cases of turning water into premises for the first time after water service is established therein, or in case premises are vacated and the water has been turned off by the water department for its own protection, or in case the water has been turned off because of a break in the service connections or pipes.

Sec. 13. Use of water without permit.

Whoever shall, by himself or by any other person acting under his authority, use or take water from any part of the waterworks aforesaid without a permit, or shall without authority from said water department open or hitch to, dig out, curb over or remove any fire plug or hydrant, stop cock valve, valve box or other fixture appertaining to said waterworks, or shall let on or shut off water into or from any water pipe wherever situated, shall be deemed guilty of a misdemeanor.

Sec. 14. Inspection.

Every person taking water from the waterworks shall, at all reasonable hours, permit the inspector, or any other authorized agent of the department, to enter his premises to inspect the pipes and fixtures and the manner in which the water is used.

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Sec. 15. Injuring waterworks property.

If any person shall destroy, deface or impair, injure or wantonly force open any gate or door or in any way whatsoever destroy, injure or deface, or wantonly destroy any part of the engine houses or other buildings, or the appurtenances, fences, trees, vines or fixtures thereunto appertaining, or any water pipes, gates, reservoirs, hydrants, fountains or any fixtures or other property appertaining to the waterworks, he shall be guilty of a misdemeanor.

Sec. 16. Unauthorized connections.

It shall be unlawful for any person to make any connections, additions or alterations to the waterworks mains or system without having obtained the consent of the waterworks department. Violation of this section will be deemed a misdemeanor.

Sec. 17. Minimum monthly rate.

The minimum monthly rate charged within the limits of the city shall be as follows:

Monthly Minimum Service Charges

	Gross
¾-inch meter	$ 1.00
1-inch meter	1.50
1½-inch meter	2.00
2-inch meter	3.00
3-inch meter	5.00
4-inch meter	10.00
6-inch meter	20.00

Sec. 18. Rates for metered service; bills; discount; consumers beyond city limits.

Wherever water meters are placed or shall be placed, the following charges shall be made, collected and paid into the city treasury for water supplied by the city waterworks, that is to say for single premises:

Amounts not exceeding 3,000 cubic feet—rate $1.50 per thousand cubic feet.

Amounts exceeding 3,000 cubic feet and not over 100,000 cubic feet—rate $1.20 per thousand cubic feet.

Amounts exceeding 100,000 cubic feet—rate $1.05 per thousand cubic feet.

All water bills shall be and are payable and collectible within ten days from the date of the bill. Ten per cent discount will be allowed on gross bills paid within ten days from the date of the bill.

Water furnished consumers beyond the limits of the city will be charged double the rates within the city.[1]

Sec. 19. Private fire protection; rates.

The minimum rate for private fire hydrants, on unmetered services to be used only in case of fire, is $40.00 per annum, for each double-nozzle hydrant, payable monthly without discount. This charge is made on fire hydrants located on such premises as cotton factories, cotton warehouses, cotton platforms, machine shops, railroad yards and other industries using hydrants on private or corporation property for fire protection, or have been placed upon a public highway for private fire protection, or additional protection other than that furnished by the city.

Private hose connections for fire protection in buildings on unmetered services, will be charged for at the following minimum rates, applicants paying the entire cost of installation:

2-inch	$15.00 per year
3-inch	20.00 " "
4-inch	30.00 " "
6-inch	40.00 " "

Sec. 20. Separate meters required.

Property owned by separate parties will not be supplied with water except through separate meters, which must have an independent cut-off in the street, and in no case will it be allowed through the same meter.

When more than one house owned by the same party shall be supplied through the same meter and afterward part of the property be sold, the parcel sold must be disconnected from the supply and a separate meter put in, if the property sold is to be supplied with city water. Properties under one ownership will be supplied through one meter, only, when they are adjoining.

[1]For provision of the state law authorizing cities to furnish water beyond city limits, see § 7300 of the 1942 South Carolina Code.

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THE CODE

OF THE

CITY OF COLUMBIA

SOUTH CAROLINA

1956

The General Ordinances of the City

ENACTED AS A WHOLE, MARCH 20, 1957

EFFECTIVE, JULY 17, 1957

PUBLISHED BY ORDER OF THE CITY COUNCIL

MICHIE CITY PUBLICATIONS COMPANY
CHARLOTTESVILLE, VIRGINIA
1957

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Preface

This volume constitutes the second revision and codification of the general ordinances of the City of Columbia, South Carolina, prepared by the Editorial Staff of Michie City Publications Company of Charlottesville, Virginia, the first having been published in 1943. It contains the provisions of the Code of South Carolina, 1952, relative to the commission form of government with city manager for cities which had a population of 50,000 to 70,000, according to the 1940 census, and such of the ordinances of the city of a general and permanent nature, enacted prior to May 14, 1956, as were found desirable for retention, except those expressly saved from repeal by the Adopting Ordinance.

This volume was codified, edited and indexed by the Editorial Staff of Michie City Publications Company of Charlottesville, Virginia, under the supervision of Chas. W. Sublett, W. C. Lewis and Daniel T. Sargeant. Recognition is due to Mrs. Albert Harlow of the Company's Secretarial Staff for her very able work during the progress of the publication.

The publisher wishes to express appreciation to Mr. Irving G. McNayr, City Manager; Mr. J. Monroe Fulmer, City Attorney; Mr. John W. Sholenberger, Assistant City Attorney and Mr. Allen H. Schertz, Administrative Assistant to the City Manager, for their assistance and cooperation during the course of the work. Appreciation is also expressed to Mr. Thomas F. Maxwell, former City Manager; the late Mr. Paul A. Cooper, former City Attorney and to Mr. Edwin D. Martin, former Research Assistant to the City Manager.

The chapters of the Code are arranged in alphabetical order. Special attention is directed to the analysis at the head of each chapter, which will often serve as an index in itself. The general index, carried at the end of the volume, has been prepared with the greatest care, and should serve as an accurate medium for locating individual sections of the Code. The footnotes contain references to applicable provisions of state law and related provisions in the Code. By reference to the historical citation appearing at the end of a section, the user may ascertain the section of the Revised Ordinances, City of Columbia, 1943, and the date of the ordinance from which the section was derived.

It is now a recognized fact that if any municipal code is to ac-

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complish its intended purpose it must be kept up to date by means of an adequate supplemental service. Accordingly, the publisher points out the advisability and necessity of keeping the present volume current.

This volume is presented to the officials and citizens of the City of Columbia in the belief that it will merit their approval.

MICHIE CITY PUBLICATIONS COMPANY

ROA-0793

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CITY CLERK
4.10.2020

Adoption of Code

An ordinance adopting a revision and codification of the ordinances of the City of Columbia, South Carolina, providing for the repeal of ordinances not contained therein, with certain exceptions, and other purposes hereinafter set forth.

BE IT ORDAINED by the City Council of the City of Columbia, South Carolina, in meeting duly assembled and by the authority thereof:

Section 1. That the ordinances of the City of Columbia, South Carolina, of a general and permanent nature, as revised and codified in the following chapters, namely, Chapters 1 to 39, both inclusive, are hereby ordained as general ordinances of the City of Columbia, South Carolina, and are adopted as and shall constitute "The Code of the City of Columbia, South Carolina, 1956."

Section 2. That the provisions of such Code shall be in force on and after July 17, 1957, and all ordinances of a general and permanent nature enacted prior to May 14, 1956, and not contained in such Code, are hereby repealed from and after July 17, 1957, except as hereinafter provided.

Section 3. That the repeal provided for in the preceding section of this ordinance shall not affect any offense or act committed or done or any penalty or forfeiture incurred, or any contract or right established or accruing before the said July 17, 1957; nor shall it affect any prosecution, suit or proceeding pending or any judgment rendered on or prior to the said July 17, 1957; nor shall such repeal affect any ordinance or resolution promising or guaranteeing the payment of money for the City or authorizing the issue of any bonds of the City or any evidence of indebtedness of the City or any contract or obligation assumed by the City; nor shall such repeal affect the administrative ordinances or resolutions of the City Council not in conflict or inconsistent with the provisions of such Code; nor shall it affect any right or franchise conferred by any ordinance or resolution by the City Council on any person or corporation; nor shall it affect any of the following ordinances:

(a) Any appropriation ordinance;

(b) Any ordinance levying or imposing taxes;

(c) Any ordinance relative to the opening, relocation, naming, closing or altering of streets and alleys;

(d) Any ordinance relative to rates or charges for water or water service or relative to rates or charges for the tapping of water mains;

(e) Any ordinance relative to rates and charges for taxicab service;

(f) Any ordinance relative to annexation of territory to the City or relative to corporate boundaries;

(g) Sections 1 to 59, both inclusive, as amended, of Chapter 22, SEWERAGE AND PLUMBING, of "The Revised Ordinances, City of Columbia, 1943;

(h) Sections 1 to 17, both inclusive, and sections 35 to 40, both inclusive, of an ordinance adopted on July 13, 1949, as amended, relative to electricity;

(i) An ordinance adopted September 23, 1949, relative to zoning, together with all amendments thereto and ordinances effecting changes in the zoning map;

(j) An ordinance adopted September 20, 1950, relative to the fees to be charged for the inspection of plumbing and plumbing fixtures;

(k) An ordinance adopted on December 30, 1952, relative to business and professional licenses;

(l) An ordinance adopted on February 17, 1954, relative to gas and gas installations, known as Building Code, Part II, Gas;

(m) An ordinance adopted on October 19, 1955, adopting by reference the Southern Standard Building Code, 1953-1954 Edition, known as Building Code, Part I, Building, of the City of Columbia, South Carolina, together with an ordinance passed on the same day, October 19, 1955, which made certain amendments to Building Code, Part I, Building, of the City of Columbia, South Carolina;

(n) An ordinance adopted December 19, 1946, relative to the establishment of a Purchasing Division;

(o) Any ordinance passed on or after May 14, 1956.

Section 4. That a copy of the Code of the City of Columbia, South Carolina, 1956, be filed in the office of the city clerk and be made available to persons desiring to examine the same.

Columbia, South Carolina
March 20, 1957

J. CLARENCE DREHER, JR.,
Mayor

W. E. MCNULTY, JR.,
Councilman

JOHN T. CAMPBELL,
Councilman

HYMAN RUBIN,
Councilman

WILLIAM C. OUZTS,
Councilman

I, G. A. Pitts, City Clerk and Treasurer of the City of Columbia, South Carolina, do hereby certify that the foregoing Ordinance was passed and adopted by City Council of the City of Columbia, this 20th day of March, 1957.

G. A. PITTS,
City Clerk and Treasurer
City of Columbia, S. C.

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CITY CLERK

vate sale, any goods, wares or merchandise without a license therefor, or files any application, original or supplementary, which contains any false statement, or fails to comply with any of the requirements of the preceding sections of this article, and every person, whether principal or agent, who, by circular, handbill, newspaper or in any other manner, advertises any such sale before proper licenses are issued to the vendor, shall be guilty of a misdemeanor. (R. O. 1943, ch. 21, § 23.)

CHAPTER 31.

SEWERAGE AND PLUMBING.[1]

Editor's note.—Sections 1 to 59, both inclusive, as amended, of chapter 22, SEWERAGE AND PLUMBING, of "The Revised Ordinances, City of Columbia, 1943", and an ordinance, enacted September 20, 1950, revising and fixing the fee to be charged for inspection of plumbing and plumbing fixtures, are not a part of this Code but may be found on file in the office of the city clerk and the office of the building inspector.

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1. For state law as to sewerage systems generally, see S. C. Code, 1952, §§ 59-481 to 59-493. As to authority of municipal corporations to enact necessary ordinances for control of sewers, etc., see S. C. Code, 1952, § 59-493. For rules and regulations of state board of health as to sewer systems and sewage treatment plants, see S. C. Code, 1952, Vol. 7, page 644 et seq.

As to duties of director of public works with reference to sewerage operations, see § 2-71 of this Code. As to toilet, etc., connected with public sewer or other approved disposal as essential to make a dwelling unit fit for human habitation, see § 7-35. As to flush toilets in milk receiving stations and processing plants, see § 12-44. As to placing slops, etc., in sink, pipe, etc., leading to street drain or ditch, see § 15-44. As to privies and septic tanks, see §§ 15-45 to 15-48. As to laying sewer connections, see § 35-6. As to drains, see §§ 35-7, 35-8. As to toilet and sanitary facilities for carnivals and tent shows, see § 37-13. As to plumbing installations, etc., in trailer coach parks, see §§ 38-10, 38-14. As to hot water tanks and heaters, see §§ 39-25 to 39-30. As to sanitary protection for air conditioning and refrigeration systems, see § 39-42.

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CHAPTER 39.

WATER.[1]

Article I. Waterworks Department.

Division 1. Generally.

§ 39-1. Powers and duties of city engineer generally.
§ 39-2. Duties of plant superintendent.
§ 39-3. Map or plan of street mains.
§ 39-4. Record to be kept of applicants for water service.

Division 2. Use of Water Supply.

§ 39-5. Rules part of contract.
§ 39-6. Application for water; contract form.
§ 39-7. Tapping charges.
§ 39-8. Sprinkler systems.
§ 39-9. Liability of owner for broken meters.
§ 39-10. Reservation of right of city to turn water on and off; liability for injury.
§ 39-11. Furnishing water to contractors, builders, etc.
§ 39-12. Fee for turning on water; exceptions.
§ 39-13. Use of water without permit.
§ 39-14. Inspection.
§ 39-15. Injuring waterworks property.
§ 39-16. Unauthorized connections.
§ 39-17. Water rates.
§ 39-18. Private fire protection; rates.
§ 39-19. Separate meters required.
§ 39-20. Stop and waste cock.

Article II. Water Shortage.

§ 39-21. Authority of city council to restrict use.
§ 39-22. Restriction to be by resolution; publication.
§ 39-23. Violation of resolution—Generally.
§ 39-24. Same—Liability of owner of premises.

Article III. Hot Water Tanks and Heaters.

§ 39-25. Declared to be and classified as plumbing fixtures.
§ 39-26. Permit required; inspection after installation.
§ 39-27. Back draft vent cap; separate brick flue.

1. As to powers and duties of director of public works with reference to water plant and distribution facilities, see § 2-71 of this Code. As to running water as essential to make a dwelling unit fit for human habitation, see § 7-35. As to laying water connections, see § 35-5. As to drains, see §§ 35-7, 35-8. As to water supply in trailer coach parks, see § 38-14.

§ 39-28. Compliance with specifications and requirements of National Board of Fire Underwriters.
§ 39-29. Installation of hot and cold water pipes.
§ 39-30. Temperature and pressure relief valve.

Article IV. Air Conditioning and Refrigeration.

§ 39-31. Definitions.
§ 39-32. Permit required for installation, etc.
§ 39-33. Application for permit.
§ 39-34. Permit fees.
§ 39-35. Issuance of permit to connect directly to sanitary system.
§ 39-36. Issuance of electrical permits.
§ 39-37. Notice of completion of work and request for inspection.
§ 39-38. Issuance of permit for operation or use.
§ 39-39. Revocation of permit for operation or use of equipment.
§ 39-40. Water use and conservation—Generally.
§ 39-41. Same—Existing installations.
§ 39-42. Sanitary protection.
§ 39-43. Rated capacity.
§ 39-44. Discontinuance of service; compliance with article; provisions as to licensed contractors.
§ 39-45. Board of appeals.
§ 39-46. Application of article.

Article I. Waterworks Department.[2]

DIVISION 1. GENERALLY.

Sec. 39-1. Powers and duties of city engineer generally.

The city engineer, subject to the control of the city manager, shall have general charge of the reservoirs and all the buildings, fireplugs, fixtures and pipes erected or laid down for the waterworks and of the lands on which the reservoirs, engine houses and buildings are located. He shall carefully inspect all parts of the works and have the same kept in good order and in proper operation, and the water furnished as pure and clear as practicable, with promptness and regularity, at the city buildings and to all persons entitled to its use under the provisions hereinafter contained. (R. O. 1943, ch. 30, § 1.)

2. For state law as to water supply generally, see S. C. Code, 1952, §§ 32-1201 to 32-1205. For rules and regulations of state board of health as to water supply, see S. C. Code, 1952, Vol. 7, page 697 et seq.

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Sec. 39-2. Duties of plant superintendent.

The plant superintendent or his assistant shall remain at the pump or engine house. It shall be his special duty to take good care of the buildings and machinery. (R. O. 1943, ch. 30, § 2.)

Sec. 39-3. Map or plan of street mains.

It shall be the duty of the city engineer to make and preserve, for the use of the council, a map or plan of the location of the street mains, showing the course, distance and size of each of them. On such map or plan he shall lay down every extension of such mains as soon as such extensions are made, and the location of every hydrant and valve shall also be properly designated. (R. O. 1943, ch. 30, § 3.)

Sec. 39-4. Record to be kept of applicants for water service.

A record shall be kept in the office of the clerk of water accounts with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names upon the terms prescribed by this Code and other ordinances of the city. (R. O. 1943, ch. 30, § 4.)

DIVISION 2. USE OF WATER SUPPLY.

Sec. 39-5. Rules part of contract.

The following rules shall be part of the contract with every person who takes water supplied by the city from city waterworks. (R. O. 1943, ch. 30, § 5.)

Sec. 39-6. Application for water; contract form.

Application for water must be made by the owner or agent of the property to the waterworks department, stating the street and number where such water is desired and the purpose for which it is required. Such applicant shall also sign a contract therefor, such contract, when executed, to be filed in the office of the clerk of the city waterworks before a permit shall be issued by the superintendent of the city waterworks authorizing connections to be made.

No taps shall be made to the mains by the superintendent of the city waterworks until the applicant for whom such connection is to be made has signed the contract. Such contract shall be substantially in the following form:

WATER DEPARTMENT

METER CONTRACT

Service No. ..... Columbia, S. C., ... 19....

The undersigned hereby applies for supply of water at premises No. ..... Street, of which ..... am the owner, said water supply to be furnished through a meter; and for such supply so furnished ..... hereby agree to pay at the schedule rates but with a minimum charge of not less than $ ..... per month, or flat rate of ....., whether that amount of water is used or not; ..... also agree to conform to all the rates, rules and regulations of the *Columbia Water Department* as now or hereafter in force, and which are made a part of this contract.

And agree to pay a tapping fee of ..... and ..... further agree that all charges of water rental as they may become due from time to time shall be and are hereby made a lien upon the above property so long as said charges or rentals remain unpaid.

.....
Owner.

(R. O. 1943, ch. 30, § 6.)

Sec. 39-7. Tapping charges.

Tapping charges for water connections shall be established by the city council. The city council may change tapping charges by ordinance duly passed.

Sec. 39-8. Sprinkler systems.

Applicants for sprinkler systems shall pay the total cost of connections, including cutting and replacing of any pavements. Sprinkler systems are not to be connected nor used for domestic service, otherwise water rates shall apply. (R. O. 1943, ch. 30, § 8.)

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Sec. 39-9. Liability of owner for broken meters.

In all cases where meters are broken by negligence of the owners or occupants of the premises, the cost of the same shall be paid for by the owner of the premises. In case payment thereof is neglected or refused, the water supply shall be turned off and shall not be turned on until payment is made of the amount due. (R. O. 1943, ch. 30, § 9.)

Sec. 39-10. Reservation of right of city to turn water on and off; liability for injury.

The city reserves the right at any time without notice to shut the water off its mains for the purpose of making repairs or extensions or for other purposes. No claims shall be made against the city by reason of the breakage of any service pipe or service cock, or from any other damage that may result from shutting off water for repairing, laying or relaying mains, hydrants or other connections. (R. O. 1943, ch. 30, § 10.)

Sec. 39-11. Furnishing water to contractors, builders, etc.

Contractors, builders or others desiring water for building purposes must make application to the waterworks department therefor, who will issue a permit. The amount to be paid therefor shall be based upon the fixed rates. (R. O. 1943, ch. 30, § 11.)

Sec. 39-12. Fee for turning on water; exceptions.

A fee of one dollar will be charged in all cases for turning on water except in cases of turning water into premises for the first time after water service is established therein, or in case premises are vacated and the water has been turned off by the water department for its own protection, or in case the water has been turned off because of a break in the service connections or pipes. (R. O. 1943, ch. 30, § 12.)

Sec. 39-13. Use of water without permit.

Whoever shall, by himself or by any other person acting under his authority, use or take water from any part of the waterworks without a permit, or shall without authority from the water department open or hitch to, dig out, curb over or remove any fireplug or hydrant, stopcock valve, valve box or other fixture appertaining to the waterworks, or shall let on or shut off water into or from any water pipe wherever situated, shall be guilty of a misdemeanor. (R. O. 1943, ch. 30, § 13.)

Sec. 39-14. Inspection.

Every person taking water from the waterworks shall, at all reasonable hours, permit the inspector, or any other authorized agent of the water department, to enter his premises to inspect the pipes and fixtures and the manner in which the water is used. (R. O. 1943, ch. 30, § 14.)

Sec. 39-15. Injuring waterworks property.

If any person shall destroy, deface or impair, injure or wantonly force open any gate or door or in any way whatsoever destroy, injure or deface, or wantonly destroy any part of the engine houses or other buildings, or the appurtenances, fences, trees, vines or fixtures thereunto appertaining, or any water pipes, gates, reservoirs, hydrants, fountains or any fixtures or other property appertaining to the waterworks, he shall be guilty of a misdemeanor. (R. O. 1943, ch. 30, § 15.)

Sec. 39-16. Unauthorized connections.

It shall be unlawful for any person to make any connections, additions or alterations to the waterworks mains or system without having obtained the consent of the waterworks department. Violation of this section will be a misdemeanor. (R. O. 1943, ch. 30, § 16.)

Sec. 39-17. Water rates.

Except as otherwise provided, water rates to be charged both within and outside the city shall be those established by the city council. The city council may by ordinance duly passed change such water rates. The cost of treating and distributing water shall be considered when establishing water rates.

Sec. 39-18. Private fire protection; rates.

Applicants for private fire protection, whether in or outside the

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city, such as private hose connections for fire protection in buildings, and such as hydrants and sprinkler systems, where any such private fire protection is served or to be served through unmetered services, shall pay the total cost of the installation, including the cost of making the connections to the mains and including cutting and replacing of any pavements. Unmetered private fire protection systems are not to be connected to nor used for domestic service.

Private hose connections on unmetered services for fire protection in buildings outside the city will be charged and paid for at the rate of twenty-one dollars per year each, payable monthly without discount.

Where property served by private hydrants or sprinkler systems is outside of the city limits and where such private hydrants or sprinkler systems are on unmetered services, the following rates will be charged, payable monthly without discount:

Hydrants—$25.00 per year each.

Sprinkler systems—$0.10 per sprinkler head per year.

Present[3] owners of and applicants for private fire protection, where such private fire protection is subject to the rates established by this section, shall file with the water collections division a contract which shall state the number of hose connections, hydrants and sprinkler heads now installed or to be installed and any contemplated additions or alterations to any private fire protection shall be reported to and approved by the water collections division before such additions or alterations are made.

In case of failure to pay to the city when due any fee or charge required by this section, the city shall have the right to suspend all water service to the property, both metered and unmetered service, whether or not the bill for water used through any metered service is paid.

The city shall have access to all property at all times for the purpose of inspecting any private fire protection system. (R. O. 1943, ch. 30, § 19; 3-16-53, § 3; 4-4-56, § 1.)

Sec. 39-19. Separate meters required.

Property owned by separate parties will not be supplied with water except through separate meters, which must have an inde-

3. The ordinance here codified was enacted April 4, 1956.

pendent cut-off in the street, and in no case will it be allowed through the same meter.

When more than one house owned by the same party shall be supplied through the same meter and afterward part of the property be sold, the parcel sold must be disconnected from the supply and a separate meter put in, if the property sold is to be supplied with city water. Properties under one ownership will be supplied through one meter, only, when they are adjoining. (R. O. 1943, ch. 30, § 20.)

Sec. 39-20. Stop and waste cock.

The stop and waste cock or cut-off valve must be placed by the property owner at the property line, or at such point where the pipe leaves the street line. Such cock or valve shall be under the control of the tenant or owner, to be used in case of a break or other necessity whereby pipes to be repaired can be cut off without the necessity for using the street corporation cut off. This is not intended to take the place of the ordinary stop and waste cock located within the premises used to drain the pipes to prevent damages by freezing. As many additional stop and waste cocks as desired by the owner may be placed within the premises, to be used according to desire or convenience. (R. O. 1943, ch. 30, § 21.)

Article II. Water Shortage.

Sec. 39-21. Authority of city council to restrict use.

When it shall appear and shall be determined by the city council that there is a shortage of the water supply of the city or that a shortage of the water supply is about to result for any reason, then, in order to protect and best serve the health and welfare of the citizens of the city and the public generally, the city council may prescribe the manner in which, the purposes for which, and the hours during which, water supplied by the city through its water system shall be used, the quantity which may be used, the manner in which water may not be used, the uses water may not be put to, and the hours during which water may not be used. (R. O. 1943, ch. 30, § 22.)

Sec. 39-22. Restriction to be by resolution; publication.

When it shall appear and shall have been determined by the city

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Code of Ordinances

CITY OF

COLUMBIA, SOUTH CAROLINA

GENERAL ORDINANCES OF THE CITY

ADOPTED DECEMBER 18, 1968

EFFECTIVE MARCH 1, 1969

PUBLISHED BY ORDER OF THE CITY COUNCIL

MUNICIPAL CODE CORPORATION

TALLAHASSEE, FLORIDA 1969

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ADOPTING ORDINANCE

An Ordinance Adopting and Enacting a New Code of Ordinances of the City of Columbia, South Carolina; Establishing the Sale; Providing for the Repeal of Certain Ordinances Not Included Therein, Except as Herein Expressly Provided; Providing for the Manner of Amending Such Code of Ordinances; Providing a Penalty for the Violation Thereof; and Providing When This Ordinance Shall Become Effective.

Be It Ordained by the City Council of the City of Columbia, South Carolina, and it is hereby Ordained by Authority of Same:

Section 1. That the Code of Ordinances, consisting of Chapters 1 to 36, each inclusive, is hereby adopted and enacted as the "Code of Ordinances of the City of Columbia, South Carolina," and shall be treated and considered as a new and original comprehensive ordinance which shall supersede all other general and permanent ordinances of the City passed on or before July 19, 1968, to the extent provided in Section 2 hereof.

Section 2. That all provisions of such Code shall be in full force and effect from and after March 1, 1969, and all ordinances of a general and permanent nature of the City of Columbia, enacted on final passage on or before July 19, 1968, and not included in such Code or recognized and continued in force by reference therein are hereby repealed from and after March 1, 1969, except as hereinafter provided. No resolution of the City, not specifically mentioned, is hereby repealed.

Section 3. That the repeal provided for in Section 2 hereof shall not affect the following:

(a) Any offense or act committed or done or any penalty or forfeiture incurred or any contract or right established or accruing before the effective date of this ordinance;

(b) Any ordinance or resolution promising or guaranteeing the payment of money for the city, or authorizing the issuance of any bonds of the City or any evidence of the City's indebtedness, or any contract or obligations assumed by the City;

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(c) The administrative ordinances or resolutions of the City not in conflict or inconsistent with the provisions of such Code;
(d) Any ordinance or resolution fixing salaries of officers or employees of the City;
(e) Any appropriation ordinance or resolution;
(f) Any right or franchise granted by the Council to any person, firm or corporation;
(g) Any ordinance or resolution dedicating, naming, establishing, locating, relocating, opening, closing, paving, widening, vacating, etc., any street or public way in the City;
(h) Any ordinance or resolution establishing and prescribing the street grades of any streets in the City;
(i) Any ordinance or resolution providing for local improvements or assessing taxes therefor;
(j) Any ordinance or resolution dedicating or accepting any plat or subdivision in the City, or providing regulations for the same;
(k) Any ordinance annexing property to the City;
(l) Any zoning ordinance of the City or amendments thereto;
(m) Any ordinance or resolution regulating the erection, alteration, repair, demolition, moving or removal of buildings or other structures;
(n) Ordinances or resolutions prescribing traffic regulations for specific locations, prescribing through streets, parking limitations, parking prohibitions, one-way traffic, limitations on loads of vehicles or loading zones, not inconsistent with such Code;
(o) Any ordinance or resolution fixing utility rates and charges;
(p) An ordinance enacted by the City on August 16, 1963, as amended March 6, 1968, regulating the operation of ambulances within the City;
(q) Any ordinance enacted after July 19, 1968.

Nor shall such repeal be construed to revive any ordinance or part of an ordinance that has been repealed by a subsequent ordinance which is repealed by this ordinance.

Section 4. That whenever in such Code an act is prohibited, or is made or declared to be unlawful or an offense or a mis-

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demeanor by the council, or whenever in such Code the doing of any act is required or the failure to do any act is declared to be unlawful by the city council, and no specific penalty is provided therefor, the violation of any such provisions of such Code shall be punished by a fine of not more than one hundred dollars ($100.00), or imprisonment for a term not exceeding thirty (30) days, as provided in Section 1-9 of such Code.

Section 5. That any and all additions and amendments to such Code when passed in such form as to indicate the intention of the City Council to make the same a part thereof shall be deemed to be incorporated in such Code so that reference to the "Code of Ordinances of the City of Columbia, South Carolina," shall be understood and intended to include such additions and amendments.

Section 6. That in case of the amendment by the city council of any section of such Code for which a penalty is not provided, the general penalty as provided in Section 1-9 of such Code shall apply to the section as amended; or in case such amendment contains provisions for which a penalty, other than the aforementioned general penalty is provided in another section in the same chapter, the penalty so provided in such other section shall be held to relate to the section so amended, unless such penalty is specifically repealed therein.

Section 7. That a copy of such Code shall be kept on file in the office of the City Clerk, preserved in looseleaf form, or in such other form as the City Clerk may consider most expedient. It shall be the express duty of the City Clerk, or someone authorized by him, to insert in their designated places all amendments, ordinances or resolutions which indicate the intention of the city council to make the same a part of such Code when the same have been printed or reprinted in page form, and to extract from such Code all provisions which may be repealed from time to time by the city council. This copy of such Code shall be available for all persons desiring to examine the same.

Section 8. That it shall be unlawful for any person to change or alter by additions or deletions, any part or portion of such Code, or to insert or delete pages or portions thereof, or to alter or tamper with such Code in any manner whatso-

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ever which will cause the law of the City of Columbia to be misrepresented thereby. Any person violating this section shall be punished as provided in Section 1-9 of the Code of Ordinances of the City of Columbia, and in Section 4 of this ordinance.

Section 9. That all ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 10. That this ordinance shall become effective on March 1, 1969.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL on this 18th day of December, 1968.

ATTEST:

LESTER L. BATES
Mayor

T. W. ROBINSON
City Clerk

William C. Ouzts, Councilman
R. E. L. Freeman, Councilman
John T. Campbell, Councilman
Jesse T. Reese, Jr., Councilman

CERTIFICATE

I, T. W. Robinson, City Clerk, do hereby certify that the above and foregoing is a true and correct copy of that certain ordinance of like tenor and effect, passed on the 18th day of December, 1968, by the City Council of the City of Columbia, South Carolina, and as now appears duly recorded in Minute Book dated July 1, 1968, to December 31, 1968, at the month of December at pages 188—191, of the proceedings of the said Council in the office of the City Clerk.

IN WITNESS WHEREOF, I have hereunto fixed my signature on this 18th day of December, 1968.

/s/ T. W. ROBINSON
City Clerk

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Chapter 35

UTILITIES*

Article I. In General

Sec. 35-1. Sewer system regulations.
Sec. 35-2 -- 35-10. Reserved.

Article II. Water

Division 1. Generally

Sec. 35-11. Powers and duties of director of utilities generally.
Sec. 35-12. Duties of plant superintendent.
Sec. 35-13. Map or plan of street mains.
Sec. 35-14. Record to be kept of applicants for water service.
Sec. 35-15. Rules part of contract.
Sec. 35-16. Application for water.
Sec. 35-17. Form of contract.
Sec. 35-18. Tapping charges.
Sec. 35-19. Sprinkler systems.
Sec. 35-20. Liability of owner for broken meters.
Sec. 35-21. Reservation of right of city to turn water on and off; liability for injury.
Sec. 35-22. Furnishing water to contractors, builders, etc.
Sec. 35-23. Fee for turning on water; exceptions.
Sec. 35-24. Use of water without permit.
Sec. 35-25. Inspection.

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*Cross references—Air pollution, Ch. 5; garbage and trash, Ch. 15; health and sanitation, Ch. 16; official building code, Ch. 23; streets and sidewalks, Ch. 30; trailers and trailer parks, Ch. 34; zoning, Ch. 36; application for franchise, § 2-1.

State law references—Water supply generally, S.C. Code, 1962, §§ 32-1201—32-1205; rules and regulations of state board of health as to water supply, S.C. Code, 1962, Vol. 7, page 697 et seq.

Annotations—The city proposed to issue $800,000 of waterworks and sewer system revenue bonds pursuant to Revenue Bond Act (38 Stat. at Large p. 411) and certain ordinances. Plaintiff seeks to enjoin such action contending that the bonds when issued will constitute a "bonded debt" without limitation, of § 7, Art. VIII of the constitution. Further, that city has no authority to pledge revenues of waterworks system to pay a bonded debt incurred to improve the sewer system. Decision: Injunction denied. The city may pledge waterworks revenue pursuant to Special Act of March 31, 1934. The bonds which don't carry the general debt of the borrower will not constitute a "bonded debt" within meaning of the constitution, Roach vs. City of Columbia, 172 S.C. 478, 174 S.E. 461, 1934.

Section 287, Revised Ordinances, 1920, required owners of premises on line of city sewers to make connection with the sewers. Defendant contends that ordinance does not apply to her but that if it does it's unreasonable and lack of hearing violates due process. Decision: Contention that "on the line of city sewers" means that the houses to be connected up must face on or immediately about the street upon which the sewer main is, is too narrow a construction. Ordinance not unreasonable because it requires a property owner to go to some expense. City has power to insure hygienic conditions. Due process is not offended because ordinance does not require a hearing prior to connecting up. Defendant never asked for a hearing from the board. She is receiving a hearing in this action. City of Columbia vs. Shaw, 131 S.C. 464, 127 S.E. 722, 1924.

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Sec. 35-26. Injuring waterworks property.
Sec. 35-27. Unauthorized connections.
Sec. 35-28. Water rates.
Sec. 35-29. Water bills payable within ten days.
Sec. 35-30. Private fire protection rates.
Sec. 35-31. Separate meters required.
Sec. 35-32. Stop and waste cock.
Sec. 35-33 -- 35-37. Reserved.
Division 2. Water Shortage
Sec. 35-38. Authority of city council to restrict use.
Sec. 35-39. Restriction to be by resolutions; publications.
Sec. 35-40. Violation of resolution--Generally.
Sec. 35-41. Same--Liability of owner of premises.
Sec. 35-42. -- Reserved.
Article III. Water and Sewer Rates.
Sec. 35-50. Water Rates.
Sec. 35-51. Repealed.
Sec. 35-52. Special fees.
Sec. 35-53. Water tapping fees.
Sec. 35-54. Sewer tapping fees.
Sec. 35-55. Sewer service charges.
Sec. 35-56. Fire service charges.

Article I. In General

Sec. 35-1. Sewer system regulations.

Rules and regulations relating to discharge of waste into the sanitary sewerage system shall not be included in this codification. Copies of the same are on file in the office of the city clerk. (Ord. 74-40, 3-1974

Sec. 35-2 — 35-10. Reserved

Article II. Water

DIVISION 1. GENERALLY

Sec. 35-11. Powers and duties of director of utilities generally.

The director of utilities subject to the control of the city manager, shall have general charge of the reservoirs and all the buildings, fireplugs, fixtures and pipes erected or laid down for the waterworks and of the lands on which the reservoirs, enginehouses and buildings are located. He shall carefully inspect all parts of the works and have the same kept in good order and in proper operation, and the water furnished as

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pure and clear as practicable, with promptness and regularity, at the city buildings and to all persons entitled to its use under the provisions hereinafter contained. (Code 1956, § 39-1)

Sec. 35-12. Duties of plant superintendent.

The plant superintendent or his assistant shall remain at the pump or enginehouse. It shall be his special duty to take good care of the buildings and machinery. (Code 1956, § 39-2)

Sec. 35-13. Map or plan of street mains.

It shall be the duty of the city engineer to make and preserve, for the use of the council, a map or plan of the location of the street mains, showing the course, distance and size of each of them. On such map or plan he shall lay down every extension of such mains as soon as such extensions are made, and the location of every hydrant and valve shall also be properly designated. (Code 1956, § 39-3)

Sec. 35-14. Record to be kept of applicants for water service.

A record shall be kept in the office of the clerk of water accounts with a caption importing that the owners of property, whose names are undersigned, request that water may be introduced upon the premises mentioned opposite their respective names upon the terms prescribed by this Code and other ordinances of the city. (Code 1956, § 39-4)

Sec. 35-15. Rules part of contract.

The following rules shall be part of the contract with every person who takes water supplied by the city from city waterworks. (Code 1956, § 39-5)

Sec. 35-16. Application for water.

Application for water must be made by the owner or agent of the property to the finance department, stating the street and number where such water is desired and the purpose for which it is required. Such applicant shall also sign a contract therefor, such contract, when executed, to be filed

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in the office of the finance department before a permit shall be issued by the superintendent of the city waterworks authorizing connections to be made. No taps shall be made to the mains by the superintendent of the city waterworks until the applicant for whom such connection is to be made has signed the contract. (Code 1956, § 39-6)

Sec. 35-17. Form of contract.

The owner or agent making application for water service shall sign a service contract provided by the Water Customer Service Division and approved by the Legal Department containing such provisions as may be necessary to require compliance with Article II of this Chapter. (Ord. 69-31, 11-19-69)

Sec. 35-18. Tapping charges.

Tapping charges for water connections shall be established by the city council. The city council may change tapping charges by ordinance duly passed. (Code 1956, § 39-7)

Sec. 35-19. Sprinkler systems.

Applicants for sprinkler systems shall pay the total cost of connections, including cutting and replacing of any pavements. Sprinkler systems are not to be connected nor used for domestic service, otherwise water rates shall apply. (Code 1956, § 39-8)

Sec. 35-20. Liability of owner for broken meters.

In all cases where meters are broken by negligence of the owners or occupants of the premises, the cost of the same shall be paid for by the owner of the premises. In case payment thereof is neglected or refused, the water supply shall be turned off and shall not be turned on until payment is made of the amount due. (Code 1956, § 39-9)

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Sec. 35-21. Reservation of right of city to turn water on and off; liability for injury.

The city reserves the right at any time without notice to shut the water off its mains for the purpose of making repairs or extensions or for other purposes. No claims shall be made against the city by reason of the breakage of any service pipe or service cock, or from any other damage that may result from shutting off water for repairing, laying or relaying mains, hydrants or other connections. (Code 1956, § 39-10)

Sec. 35-22. Furnishing water to contractors, builders, etc.

Contractors, builders or others desiring water for building purposes must make application to the waterworks department therefor, who will issue a permit. The amount to be paid therefor shall be based upon the fixed rates. (Code 1956, § 39-11)

Sec. 35-23. Fee for turning on water; exceptions.

A fee of two dollars ($2.00) will be charged in all cases for turning on water except in cases of turning water into premises for the first time after water service is established therein, or in case premises are vacated and the water has been turned off by the water department for its own protection, or in case the water has been turned off because of a break in the service connections or pipes. (Code 1956, § 39-12)

Sec. 35-24. Use of water without permit.

Whoever shall, by himself or by any other person acting under his authority, use or take water from any part of the waterworks without a permit, or shall without authority from the water department open or hitch to, dig out, curb over or remove any fireplug or hydrant, stockcock valve, valve box or other fixture appertaining to the waterworks, or shall let on or shut off water into or from any water pipe wherever situated, shall be guilty of a misdemeanor. (Code 1956, § 39-13)

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Sec. 35-25. Inspection.

Every person taking water from the waterworks shall, at all reasonable hours, permit the inspector, or any other authorized agent of the water department, to enter his premises to inspect the pipes and fixtures and the manner in which the water is used. (Code 1956, § 39-14)

Sec. 35-26. Injuring waterworks property.

If any person shall destroy, deface or impair, injure or wantonly force open any gate or door or in any way whatsoever destroy, injure or deface, or wantonly destroy any part of the enginehouses or other buildings, or the appurtenances, fences, trees, vines or fixtures thereunto appertaining, or any water pipes, gates, reservoirs, hydrants, fountains or any fixtures or other property appertaining to the waterworks, he shall be guilty of a misdemeanor. (Code 1956, § 39-15)

Sec. 35-27. Unauthorized connections.

It shall be unlawful for any person to make any connections, additions or alterations to the waterworks mains or system without having obtained the consent of the waterworks department. Violation of this section will be a misdemeanor. (Code 1956, § 39-16)

Sec. 35-28. Water rates.

Except as may be otherwise provided, water rates to be charged both within and without the city shall be those established by the city council from time to time. The city council may by ordinance duly passed change such water rates. The cost of treating and distributing water shall be considered when establishing water rates. (Code 1956, § 39-17)

Sec. 35-29. Water bills payable within ten days.

All water bills shall be and are payable and collectible within ten (10) days from the date of the bill without discount. (Ord. of 9-4-57, § 2)

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Sec. 35-30. Private fire protection; rates.

(a) Applicants for private fire protection, whether in or outside the city, such as private hose connections for fire protection in buildings, and such as hydrants and sprinkler systems, where any such private fire protection is served or to be served through unmetered services, shall pay the total cost of the installation, including the cost of making the connections to the mains and including cutting and replacing of any pavements. Unmetered private fire protection systems are not to be connected to nor used for domestic service.

(b) Present owners of and applicants for private fire protection, where such private fire protection is subject to the rates established by this section, shall file with the water collections division a contract which shall state the number of hose connections, hydrants and sprinkler heads now installed or to be installed and any contemplated additions or alterations to any private fire protection shall be reported to and approved by the water collections division before such additions or alterations are made.

(c) In case of failure to pay to the city when due any fee or charge required for such service, the city shall have the right to suspend all water service to the property, both metered and unmetered service, whether or not the bill for water used through any metered service is paid.

(d) The city shall have access to all property at all times for the purpose of inspecting any private fire protection system. (Code 1956, § 39-18)

Sec. 35-31. Separate meters required.

A separate water meter shall be required for each structure served, except that auxiliary structures under the same ownership and same tenancy as the principal structure on a lot may be served through the meter for the principal structure. Commercial or dwelling units in the same structure may be served through one meter provided all units are under

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the same ownership or the water tap is contracted for by a co-owners' council or association created pursuant to the South Carolina Horizontal Property Act, and the tap fees and monthly rates in Article III shall be as if each separate unit had an individual 3/4"meter. No credit shall be allowed for vacancies. (Ord. 73-34, 12-19-73)

Sec. 35-32. Stop and waste cock.

The stop and waste cock or cutoff valve must be placed by the property owner at the property line, or at such point where the pipe leaves the street line. Such cock or valve shall be under the control of the tenant or owner, to be used in case of a break or other necessity whereby pipes to be repaired can be cut off without the necessity for using the street corporation cutoff. This is not intended to take the place of the ordinary stop and waste cock located within the premises used to drain the pipes to prevent damages by freezing. As many additional stop and waste cocks as desired by the owner may be placed within the premises, to be used according to desire or convenience. (Code 1956, § 39-20)

Secs. 35-33—35-37. Reserved.

Division 2. Water Shortage

Sec. 35-38. Authority of city council to restrict use.

Whenever it shall appear and shall be determined by the city council that there is a shortage of the water supply of the city or that a shortage of the water supply is about to result for any reason, then, in order to protect and best serve the health and welfare of the citizens of the city and the public generally, the city council may prescribe the manner in which, the purposes for which, and the hours during which, water supplied by the city through its water system shall be used, the quantity which may be used, the manner in which

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Article III. Water and Sewer Rates

Sec. 35-50. Water Rates.

Monthly Water Use (in cubic feet)		Meter Size	Monthly Water Service Charge	
			In City	*Out of City
Minimum	300	3/4"	2.00	4.00
		1"	3.20	6.10
		1 1/2"	4.35	8.15
		2"	6.70	12.30
		3"	11.36	20.56
		4"	21.10	41.26
		6"	44.50	82.66
			Additional charge per 100 cu. ft.	
	9,700	all	.39	.69
	90,000		.34	.59
	900,000		.29	.49
Over	1,000,000		.24	.39

*The following industrial rates shall apply to out of City Consumers in which consumption reaches 1,000,000 cu. ft. or more.

Monthly Water Use (in cubic feet)		Industrial Monthly Water Service Charge - Out of City
Minimum	300	4.00
		Additional charge per 100 cu.ft.
Next	9,700	.69
Next	90,000	.59
Next	100,000	.49
Next	100,000	.44
Next	200,000	.37
Next	500,000	.29
Over	1,000,000	.24

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Sec. 35-51. Repealed.

Sec. 35-52. Special fees.

A fee of $2.00 will be charged for turning on water except for the first time after a new water service is established. A fee of $2.00 will be charged when service is discontinued, a past due bill is collected, or a delinquent notice is left.

A fee of $5.00 will be charged for replacing a meter which has been removed from a service for the purpose of discontinuing the service or for a call requiring a service truck in connection with a delinquent account.

Sec. 35-53. Water tapping fees.

Tapping charges for water connection shall be:

Meter Size	In City	Out of City
3/4"	$ 62.50	$ 125.00
1"	92.50	185.00
1 1/2"	132.50	265.00
2"	202.50	405.00
Over 2"	*	*

* Fees for all meters over 2" shall be based on actual installation cost.

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Sec. 35-54. Sewer tapping fees.

Tapping charges for sewer connections shall be:

In City	Out of City
$100	$300 for each tap

required for a use as follows:
Single family residence: 1 tap.
Multi-family unit: 1 tap per unit in city.
Hotels and motels: 1 tap plus $50 per unit in city.
1 tap plus $100 per unit out of city.
Day school: 1 tap for each 20 students average daily attendance.

Institutions(except nursing homes and hospitals) having sleeping facilities(i.e., penitentiary, reformatory, boarding school, fulltime care facility): 1 tap for each four (4) beds.

All others: The number of taps shall be computed by the City Engineer in accordance with the criteria of the State Board of Health on the basis of 1 tap for each 400 gallons, or portion thereof, of estimated average input per day into the sewer system. (Ord. 75-8, 3-5-75)

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Sec. 35-55. Sewer service charges.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge In City	Out of City
0 - 300	$ 1.15	$ 2.30
301 - 400	1.53	2.80
401 - 500	1.91	3.30
501 - 600	2.29	3.80
601 - 700	2.67	4.30
701 - 800	3.05	4.80
801 - 900	3.43	5.30
901 - 1,000	3.81	5.80
1,001 - 1,100	4.19	6.30
1,101 - 1,200	4.57	6.80
1,201 - 1,300	4.95	7.30
1,301 - 1,400*	5.33	7.80
For each additional 100 cu. ft. add	.38	.50

*Maximum sewer service charge on single family residences during the months of May through September will be for 1400 cu. ft. (Billing period June through October).

Sewer rates for apartment buildings shall be the minimum single family rate per dwelling unit or the charge reflected by water consumption, whichever is greater.

Sewer rates for hotels, motels, dormitories and rooming houses shall be 1/2 the single family dwelling unit minimum per room or the charge reflected by the water consumption, whichever is greater.
(Ord. 75-13, March 19, 1975)

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ADOPTING ORDINANCE

AN ORDINANCE ADOPTING AND ENACTING A NEW CODE OF ORDINANCES OF THE CITY OF COLUMBIA, SOUTH CAROLINA; ESTABLISHING THE SAME; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN, EXCEPT AS HEREIN EXPRESSLY PROVIDED; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE OF ORDINANCES; PROVIDING A PENALTY FOR THE VIOLATION THEREOF; AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, SOUTH CAROLINA, AND IT IS HEREBY ORDAINED BY AUTHORITY OF THE CITY COUNCIL:

Section 1. The code of ordinances, consisting of parts 1 through 8, each inclusive, is hereby adopted and enacted as the "Code of Ordinances of the City of Columbia, South Carolina," (herein referred to as "the code") and shall be treated and considered as a new and original comprehensive ordinance which shall supersede all other general and permanent ordinances of the city passed on or before December 31, 1978 to the extent provided in section 2 hereof.

Section 2. All provisions of the code shall be in full force and effect from and after May 16, 1979, and all ordinances of a general and permanent nature of the city, enacted on final passage on or before December 31, 1978, and not included in the code or recognized and continued in force by reference therein are hereby repealed from and after May 16, 1979 except as hereinafter provided. No resolution of the city, not specifically mentioned, is hereby repealed.

Section 3. (a) The repeal provided for in section 2 hereof shall not affect the following:

(1) Any offense or act committed or done or any penalty or forfeiture incurred of any contract or right established or accruing before the effective date of this ordinance;

(2) Any ordinance or resolution promising or guaranteeing the payment of money for the city, or authorizing the issuance of any bonds of the city or any evidence of the city's indebtedness, or any contract or obligations assumed by the city;

(3) The administrative ordinances, resolutions or regulations of the city not in conflict or inconsistent with the provisions of the code;

(4) Any ordinance or resolution fixing salaries of officers or employees of the city;

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(5) Any appropriation ordinance or resolution;

(6) Any right or franchise granted by the city council to any person, firm or corporation;

(7) Any ordinance or resolution dedicating, naming, establishing, locating, relocating, opening, closing, paving, widening, vacating, etc., any street or public way in the city;

(8) Any ordinance or resolution establishing and prescribing the street grades of any streets in the city;

(9) Any ordinance or resolution providing for local improvements or assessing taxes therefor;

(10) Any ordinance or resolution dedicating or accepting any plat or subdivision in the city, or providing regulations for the same;

(11) Any ordinance annexing property to the city;

(12) Any zoning ordinance of the city or amendments thereto;

(13) Any ordinance or resolution regulating the erection, alteration, repair, demolition, moving or removal of buildings or other structures;

(14) Ordinances or resolutions prescribing traffic regulations for specific locations, prescribing through streets, parking limitations, parking prohibitions, one-way traffic, limitations on loads of vehicles or loading zones, not inconsistent with the code;

(15) Any ordinance or resolution fixing utility rates and charges;

(16) Any ordinance enacted after December 31, 1978;

(17) Animal control ordinances shall not be repealed and Chapter 3 of Part 7 shall not be effective until August 15, 1979.

(b) Nor shall the repeal be construed to revive any ordinance or part of an ordinance that has been repealed by a subsequent ordinance which is repealed by this ordinance.

Section 4. The ordinances embraced in the chapters and sections of the code shall constitute and be designated "The Code of Ordinances of the City of Columbia, South Carolina" and may be so cited. The ordinances may also be cited as the "Columbia City Code."

Section 5. In the construction of the code and of all ordinances of the city, the following definitions and rules of construction shall be observed, unless inconsistent with the manifest intent of the city council or the text clearly requires otherwise.

And, or. The word "and" may be read as "or," and the word "or" as "and," where the sense requires it.

Bond. Where a bond is required, an undertaking in writing shall be sufficient.

City. The word "city" shall be construed as if the words "of Columbia, South Carolina," followed it.

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Computation of time. The time within which an act is to be done shall be computed by excluding the first day and including the last day. If the last day be Sunday, it shall be excluded.

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CHAPTER 4

Water and Sewer Rates

Section 5-4001 Water rates.
Section 5-4002 Special fees.
Section 5-4003 Water meter installation fees.
Section 5-4004 Sewer tapping fees.
Section 5-4005 Sewer service charge.
Section 5-4006 Hydrant and fire protection charges.
Section 5-4007 Sewer taps required.
Section 5-4008 Septic tanks; prohibited.
Section 5-4009 Sewer plant expansion fee.
Section 5-4010 Extended payment.
Section 5-4011 Water service in the Chapin water service area.
Section 5-4012 Security deposits for water and/or sewer services.
Section 5-4013 Sewage pumping station surcharge.

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use		Meter Size	In City	*Out of City
Minimum	300	3/4"	2.93	5.86
		1"	4.89	9.78
		1½"	6.84	13.68
		2"	10.75	21.50
		3"	18.57	37.14
		4"	34.21	68.42
		6"	73.31	146.62
		8"	98.44	196.88
		10"	232.65	465.30
			Additional charge per 100 cubic feet	
Next	9,700	all	.92	1.67
Next	90,000		.86	1.61
Over	100,000		.81	1.55

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

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Monthly Water Use (in cubic feet)		Industrial Monthly Water Service Charge — Out of City
		Meter Size
		Additional charge per 100 cubic feet
Minimum	300	1.67
Next	9,700	1.61
Next	90,000	1.55
Next	100,000	1.50
Next	100,000	1.44
Next	200,000	1.38
Next	500,000	1.32
Over	1,000,000	

*The following mobile home park master meter rates shall apply to out-of-city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use (in cubic feet)	Monthly Charge
Minimum 150 per trailer pad	2.93 per pad
Over 150	Regular out-of-city rates

(Code 1969, Sec. 35-50, as amended by Ord. No. 80-52, 11/5/80; Ord. No. 81-61, 10/7/81; Ord. No. 83-42, 6/15/83; Ord. No. 86-45, 8/6/86; Ord. No. 88-42, 6/8/88; Ord. No. 89-39, 7/12/89; Ord. No. 92-57, 7/1/92)

Section 5-4002 Special fees.

(a) A fee of five dollars ($5.00) will be charged for turning on water except for the first time after a new service is established.

(b) A fee of $10 will be charged when service is discontinued for nonpayment, as past due bill is collected, or a delinquent notice is left.

(c) A charge of $10 shall be added to a water account for each returned or bad check given on the account. Water service shall be terminated immediately upon dishonor of a check on an account which is two (2) months in arrears.

(d) The following fees shall be charged for replacing a meter or removing a locking device to restore discontinued service or for a service call involving a vehicle in connection with a delinquent account:

Work days from 8:30 a.m. to 5:00 p.m. — $15.

All other hours, holidays and weekends — $30.

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(e) A fee of $240 will be charged for installing all fire hydrant meters. No connection to a fire hydrant shall be made by any person other than an authorized employee of the city except through a permitted fire hydrant meter.

(f) All fees and charges for water service shall be a lien on the property served as provided by contract with the water customer. Services shall be discontinued for any account which is two (2) months in arrears; provided that the city manager or his designee may authorize continued service in a hardship case upon the execution of an acceptable payment schedule which will bring the account current in not more than six (6) months with payment in full for continued service.

(g) A fee of $45 per backflow device shall be charged for the annual testing and certification of reduced pressure backflow devices and double check valves. Testing and certification shall be performed by the city on all such devices. This fee shall be added to the charges for water service.

(h) The actual cost of locating, uncovering and inspecting any water meter or backflow device covered by grading or filling shall be added to the charges for water service. (Code 1979, Sec. 5-4002, as amended by Ord. No. 80-52, 11/5/80; Ord. No. 84-57, 6/27/84; Ord. No. 85-28, 5/15/85; Ord. No. 86-46, 9/3/86; Ord. No. 88-67, 10/19/88; Ord. No. 89-106, 12/27/89)

Amendment Note: Ord. No. 86-46 added subsection (g) to the above section. Ord. No. 88-67, 10/19/88 amended subsection (e) to raise the fee. Ord. 89-106, 12/27/89, renumbered subsection (g) to (h) and added a new subsection (g).

Section 5-4003 Water meter installation fees.

(a) Charges for water meter installation shall be:

Meter Size	In City	Out of City*
¾"	$465.00	$465.00
1"	510.00	510.00
1½"	720.00	720.00
2"	840.00	840.00
Over 2"	**	**

A $200 credit will be given whenever a new service line and meter box have been installed prior to application for water meter installation by the city, if such installation was preapproved by the city.

*Except water meter installation fees for the Chapin water service area shall be as set forth in section 5-4011 (water service to the Chapin water service area).

**Fees for all meters (except Chapin water service area) over two (2") inches shall be based on actual installation cost.

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In addition to the meter installation charge, all commercial meter installations will be charged an additional $12 fee for cross-connection control inspection by the city.

Water meter boxes for meters three (3") inches and larger shall be site constructed to city specifications by the owner's contractor at the owner's expenses.

Separate meters for exterior surface irrigation without sewer service charges may be permitted for any property served by regular potable water service.

It shall be unlawful for any person to use water through a water meter installed for irrigation for any purpose other than outside surface irrigation. Violation of this section shall result in immediate summary forfeiture of the irrigation meter and tap in addition to penalties provided by this code.

The water meter installation fees for temporary construction meters shall be those specified in this section for permanent service of the same size. When the temporary construction meter is adequate to provide the permanent service desired, it may be converted to permanent service without payment of additional meter fees upon approval of the director of utilities and engineering. Such approval shall not be withheld when all other city requirements have been met. (Code 1969, Sec. 35-53, as amended by Ord. No. 80-52, 11/5/80; Ord. No. 86-31, 6/25/86; Ord. No. 86-45, 8/6/86; Ord. No. 88-67, 10/19/88; Ord. No. 92-1, 4/18/93)

(b) Cross-connection control device fees shall be:

(1) New Construction.

Device Size	In City	Out of City
*¾ Dual check valve	$20.00	$25.00
*1" Dual check valve	25.00	30.00
Over 1"	**	**

(2) Existing Structures.

Device Size	In City	Out of City
*¾ Dual check valve	$50.00	$55.00
*1" Dual check valve	55.00	60.00
Over 1"	**	**

*The fee for dual check valves includes the price of the devices and installation cost.

**Cross-connection control devices over one (1) inch in size shall be purchased and installed by the owner.

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Dual check valves one (1) inch in size and under shall be purchased and installed by the city water distribution division.

It shall be unlawful for any person to use water through a meter provided by the City of Columbia without an appropriate approved cross-connection control device being in place. Persons in violation of this section will be given thirty (30) days' written notice to have an approved backflow device installed or water service will be discontinued. In those cases in which an approved backflow device has not been installed within the thirty (30) days, water service will be discontinued and the water meter removed. No further water service will be provided until such time as an approved backflow device has been installed and an additional water meter installation fee has been paid. (Code 1969, Sec. 35-53, as amended by Ord. No. 80-52, 11/5/80; Ord. No. 86-31, 6/25/86; Ord. No. 86-45, 8/6/86; Ord. No. 88-67, 10/19/88; Ord. No. 89-106, 12/27/89; Ord. No. 90-52, 5/2/90)

Amendment Note: Ord. No. 86-45 added the second and third paragraphs to the above section. Ord. No. 88-67, 10/19/88 added the last paragraph to the above section. Ord. No. 89-106 amended the above section in its entirety. Ord. No. 90-52 amended the above section in its entirety.

Section 5-4004 Sewer tapping fees.

Tapping charges for sewer connections shall be:

In City	Out of City
$100	$300 for each tap

required for a use as follows:

Single-family residence: one (1) tap.
Single-family Mobile Home: one (1) tap.
Multi-family unit: one (1) tap per unit in city.
Separate laundry facilities on the same premises restricted to use by residents of the multi-family units only: one (1) tap for every two (2) washing machines using not more than 40 gallons per wash cycle each. Larger machines shall require one (1) tap each.
Hotels and motels: one (1) tap plus one-half (1/2) tap per unit.
Day school: one (1) tap for each 20 students and staff average daily attendance.
Institutions (except nursing homes and hospitals) having sleeping facilities (i.e., penitentiary, reformatory, boarding school, fulltime care facility): one (1) tap for each four (4) beds.
All others: The number of taps shall be computed by the city engineer in accordance with the criteria of the State Board of Health on the basis of one (1)

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tap for each 400 gallons, or portion thereof, of estimated average input per day into the sewer system. (Code 1969, Sec. 35-54, as amended by Ord. No. 79-34, 10/17/79; Ord. No. 80-52, 11/5/80; Ord. No. 87-78, 10/21/87)

Section 5-4005 Sewer service charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	$2.59	$2.59
Each additional 100 cubic feet		
Operation	.67	.67
Debt service	.70	1.30
Total	1.37	1.97

Consumers using water cooling towers for air-conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter	In City	Out of City
3/4"	$ 6.69	$ 8.49
1"	9.43	12.42
1½"	12.17	16.35
2"	17.64	24.22
3"	28.59	43.40
4"	50.49	71.42
6"	105.23	150.08
8"	148.93	213.00
10"	328.29	470.61

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption. (Code 1969, Sec. 35-55, as amended by Ord. No. 77-2, 6/29/77; Ord. No. 80-52, 11/5/80; Ord. No. 81-31, 5/20/81; Ord. 83-42, 6/15/83;

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Ord. No. 84-34, 4/18/84; Ord. No. 86-45, 8/6/86; Ord. No. 88-42, 6/8/88; Ord. No. 89-39, 7/12/89; Ord. No. 92-57, 7/1/92)

Section 5-4006 Hydrant and fire protection charges.

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

Residential, single unit	$ 4.00
Residential, multi-unit (served by one meter) first unit	4.00
each additional unit	2.00
Small business	6.00
Commercial	14.00
Heavy commercial or light industry	30.00
Industry	40.00

The minimum charge shall be made for each out-of-city meter connected to the water line even though it may be cut off.

Where property served by private hydrants or sprinkler systems is outside of the city limits the following rates will be charged, payable monthly:

Hydrants	$48 per year each
Sprinkler systems	$0.24 per sprinkler head per year

Use of water through a meter installed for sprinkler system service for purposes other than outside irrigation shall result in forfeiture of the meter and service.

It shall be unlawful for any person, firm or corporation to cover a meter box through grading or fill dirt after the request for the meter to be installed has been made. Any violator of this regulation will be required to pay the cost of relocating the meter box.

A fee of $175 shall be charged for each fire hydrant flow test made by the city engineer upon private application.

(b) Out-of-city customers in Richland County shall pay a fire protection charge as follows:

Residential	$ 1.00
Residential, multi-unit (served by one meter) first unit	1.00
each additional unit	.50
Small business	1.50
Commercial	3.50

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Heavy commercial or light industry	7.50
Industry	10.00

(Code 1969, Sec. 35-56, as amended by Ord. No. 81-12, 4/8/81; Ord. No. 81-31, 6/17/81; Ord. No. 86-32, 6/25/86; Ord. No. 88-42, 6/8/88; Ord. No. 89-39, 7/12/89)

Section 5-4007 Sewer taps required.

It shall be unlawful for any person to discharge solid or liquid waste into the sanitary sewer system unless the standards of acceptable waste established by ordinance are met and the discharge is made through an approved connection. No material shall be discharged into the public sewer system through a manhole without a permit from the director of utilities and engineering, which permit shall be issued only in an emergency involving the public health and safety.

Normal septic tank waste shall be deposited at an approved location at the wastewater treatment plant. Each depositor shall be approved by the director of utilities and engineering and shall be properly licensed to conduct such a business. No discharge shall be accepted from any transport vehicle with a capacity in excess of 3,500 gallons. Discharge of wastewater transported from private utilities is prohibited. The following fees shall be paid prior to the discharge of each load.

From	1 gallon	to	500 gallons	$33.00
From	501 gallons	to	1,000 gallons	38.00
From	1,001 gallons	to	1,500 gallons	43.00
From	1,501 gallons	to	2,000 gallons	48.00
From	2,001 gallons	to	2,500 gallons	53.00
From	2,501 gallons	to	3,000 gallons	58.00
From	3,001 gallons	to	3,500 gallons	63.00

Wastewater discharges having a stabilized pH lower than 6.0 or higher than 9.0 shall be subject to an additional pH adjustment charge or shall be prohibited as follows:

Less than 3	Prohibited
From 3 to 4.9	$10.00
From 5 to 5.9	5.00
From 6 to 9	No Charge
From 9.1 to 10	5.00
From 10.1 to 12	10.00
Greater than 12	Prohibited

(Code 1969, Sec. 35-57, as amended by Ord. No. 90-69, 6/20/90)

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Section 5-4008 Septic tanks; prohibited.

It shall be unlawful for any person, firm or corporation owning property within the City of Columbia to maintain or use a septic tank where public sewer is accessible for connection, subject to the following exception: use of a septic tank in existence prior to the availability of public sewer accessible for connection is permitted until such time as repair is necessary to place the septic tank in proper working order or the septic tank is malfunctioning or the septic tank needs to be pumped or the septic tank is pumped, whichever shall first occur. Upon repair, malfunction, the need to be pumped or pumping, connection to the public sewer accessible for connection is mandatory. Such connection shall be made within 30 days after the owner of the property serviced by the septic tank is given written notice by the public services department of the City of Columbia that connection is required by virtue of repair, malfunction, the need to pump or pumping. Installation of new septic tanks where public sewer is accessible is strictly prohibited. Any violation of this section shall be punishable as a misdemeanor. (Ord. No. 89-24, 5/17/89)

Section 5-4009 Sewer plant expansion fee.

In addition to those fees established and required by section 5-4004, a sewer plant expansion fee shall be required to be paid prior to each sewer service connection to offset the cost of providing increased treatment plant capacity. Such costs shall include debt service on bonds to provide plant capacity increase. The expansion fee shall be computed by multiplying the number of taps required in accordance with section 5-4004 times $500; except that for sewer service to a building or other structure for which a building permit has been issued by the appropriate city or county building official at the time of payment prior to July 1, 1988, the sewer plant expansion fee shall be computed by multiplying the number of taps required in accordance with section 5-4004 times $250. (Ord. No. 87-6, 8/5/87)

Section 5-4010 Extended payment.

The expansion fee established in section 5-4009 may be paid in equal monthly payments not to exceed 48 months. Such monthly payments shall be added to and included in the monthly water and sewer bill for the property to be served and shall be collectible in the same manner as any other water or sewer charge. Any uncollected portion of the expansion fee subject to extended payment in accordance with this section shall be immediately due and payable upon sale or transfer of the real property served and no further water or sewer service shall be

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provided to such property until the sewer plant expansion fee shall be paid in full or the new owner shall have applied to assume the extended payment obligation. If an applicant elects to make extended payments as provided in this section the equal monthly installments shall be computed according to an amortization schedule with an interest rate of 10 percent per annum. (Ord. No. 87-6, 8/5/87)

Section 5-4011 Water service to the Chapin water service area.

Pursuant to an agreement dated June 29, 1988, between the City of Columbia and the Town of Chapin, South Carolina, the city will provide water service to an area designated as the Chapin water service area. The boundaries of the Chapin water service area are more clearly set forth in a written description of said area and on a map filed in the office of the director of utilities and engineering under file reference No. 184-24.

It is the intent of this section to modify only the water meter installation fees, and then only as they pertain to the area cited above. Except as specified in this section, all ordinances, rules, regulations and rate schedules shall apply as they would to any other out of city customer or class of customers.

Water meter installation fees within the boundaries of the Chapin water service area described above, subject to the requirements of section 5-2009 of this code, shall be:

Meter Size	Cost
⅝"	$ 1,000.00
1"	1,333.00
1½"	2,000.00
2"	2,667.00
3"	4,000.00*
4"	5,333.00*
6"	8,000.00*
8"	10,667.00*

*The fees established above for meters three (3) inches and larger include the cost of the meter and its installation only. The cost of tapping the water main and extending pipe to the meter location shall be added to the costs established herein for meters three (3) inches and larger. (Ord. No. 90-52, 5/2/90)

Section 5-4012 Security deposits for water and/or sewer services.

A security deposit securing timely payment of monthly charges for water and/or sewer services provided by the City of Columbia shall be required for new

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customer accounts or before reconnection when services have been terminated for nonpayment of an account.

For new customers, a deposit equal to an estimated average of two months charges shall be required.

For all other accounts, a deposit equal to the two highest consecutive months of the preceding twelve months shall be required.

In no event shall a deposit exceed $100.

The City of Columbia shall apply the deposit to any water and/or sewer service accounts which are two (2) or more months in arrears or to outstanding accounts which are being closed or transferred for which there are monthly charges outstanding and unpaid.

Water and/or sewer service accounts two (2) months in arrears shall be terminated for nonpayment and the deposit, if any, shall be applied to the outstanding balance. Advance notice shall be given prior to such action. Notwithstanding the above, no water and/or sewer service shall be terminated if the accrued account balance is less than thirty ($30) dollars. No service shall be terminated until the lapse of two (2) working days from the date a written notice is posted upon the property.

Upon voluntary termination of a water and/or sewer account, past and current payments due will be applied against the security deposit.

If an overage remains after applications, the city will refund the overage. If the deposit is not sufficient to pay the past or outstanding amount due in full, the remaining balance shall be paid in full prior to the city reconnecting the customer's service and shall be in addition to any deposit required hereby.

The customer shall not be entitled to receive any interest on the security deposit from the city and the deposits need not be kept separately by the city.

If a water and/or sewer service customer account has been continuously open for a period of more than one (1) year and all monthly charges have been paid in a timely manner, or upon voluntary termination of the account, with no past or outstanding payments due, the city will refund the security deposit to the water and/or sewer customer, without interest.

The city manager shall cause to be prepared proper and necessary forms for the implementation of this ordinance. (Ord. No. 92-13, 3/18/92, as amended by Ord. No. 93-22, 3/24/93)

Section 5-4013 Sewage pumping station surcharge.

To offset the added cost of operation, maintenance and replacement of small sewage pumping stations, a surcharge of $8 per month per residence shall be paid by all residential customers served by such stations when the number of residences served by the station is fifty (50) or fewer. The surcharge shall be in addition to the monthly service charges established in section 5-4005. When the

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number of residences served by a station exceeds fifty (50), the surcharge shall be removed from the billings for residences served by that station. The surcharge shall be applicable only to residences served by sewage pumping stations accepted for operation and maintenance on or after March 1, 1992. (Ord. No. 92-24, 4/1/92)

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CODE OF ORDINANCES

CITY OF

COLUMBIA, SOUTH CAROLINA

Published by Order of the City Council

Adopted: August 19, 1998
Effective: August 19, 1998

MUNICIPAL CODE CORPORATION
Tallahassee, Florida 1998

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OFFICIALS

of the

CITY OF

COLUMBIA, SOUTH CAROLINA

AT THE TIME OF THIS CODIFICATION

Robert D. Coble
Mayor

E. W. Cromartie, II
Francenia B. Heizer
Jim D. N. Papadea
Anne M. Sinclair
Hamilton Osborne, Jr.
Sam Davis
City Council

Michael A. Bierman
City Manager

James S. Meggs
City Attorney

Vivian A. Krigline
City Clerk

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CURRENT OFFICIALS

of the

CITY OF

COLUMBIA, SOUTH CAROLINA

Stephen K. Benjamin
Mayor

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Tameika Isaac Devine
Daniel J. Rickenmann
Belinda F. Gergel
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City Council

Steven A. Gantt
City Manager

Kenneth E. Gaines
City Attorney

Erika D. Salley
City Clerk

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PREFACE

This Code constitutes a complete recodification of the general and permanent ordinances of the City of Columbia, South Carolina.

Source materials used in the preparation of the Code were the 1979 Code, as supplemented through August 1993, and ordinances subsequently adopted by the city council. The source of each section is included in the history note appearing in parentheses at the end thereof. The absence of such a note indicates that the section is new and was adopted for the first time with the adoption of the Code. By use of the comparative tables appearing in the back of this Code, the reader can locate any section of the 1979 Code, as supplemented, and any subsequent ordinance included herein.

The chapters of the Code have been conveniently arranged in alphabetical order, and the various sections within each chapter have been catchlined to facilitate usage. Notes which tie related sections of the Code together and which refer to relevant state law have been included. A table listing the state law citations and setting forth their location within the Code is included at the back of this Code.

Chapter and Section Numbering System

The chapter and section numbering system used in this Code is the same system used in many state and local government codes. Each section number consists of two parts separated by a dash. The figure before the dash refers to the chapter number, and the figure after the dash refers to the position of the section within the chapter. Thus, the second section of chapter 1 is numbered 1-2, and the first section of chapter 6 is 6-1. Under this system, each section is identified with its chapter, and at the same time new sections can be inserted in their proper place by using the decimal system for amendments. For example, if new material consisting of one section that would logically come between sections 6-1 and 6-2 is desired to be added, such new section would be numbered 6-1.5. New articles and new divisions may be included in the same way or, in the case of articles, may be placed at the end of the chapter embracing the subject, and, in the case of divisions, may be placed at the end of the article embracing the subject. The next successive number shall be assigned to the new article or division. New chapters may be included in the same manner. If the new material is to be included between chapters 12 and 13, it will be designated as chapter 12.5.

Page Numbering System

The page numbering system used in this Code is a prefix system. The letters to the left of the colon are an abbreviation which represents a certain portion of the volume. The number to the right of the colon represents the number of

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the page in that portion. In the case of a chapter of the Code, the number to the left of the colon indicates the number of the chapter. In the case of an appendix to the Code, the letter immediately to the left of the colon indicates the letter of the appendix. The following are typical parts of codes of ordinances, which may or may not appear in this Code at this time, and their corresponding prefixes:

CODE	CD1:1
CODE APPENDIX	CDA:1
CODE COMPARATIVE TABLES	CCT:1
STATE LAW REFERENCE TABLE	SLT:1
CODE INDEX	CDi:1

Index

The index has been prepared with the greatest of care. Each particular item has been placed under several headings, some of which are couched in lay phraseology, others in legal terminology, and still others in language generally used by local government officials and employees. There are numerous cross references within the index itself which stand as guideposts to direct the user to the particular item in which the user is interested.

Looseleaf Supplements

A special feature of this publication is the looseleaf system of binding and supplemental servicing of the publication. With this system, the publication will be kept up-to-date. Subsequent amendatory legislation will be properly edited, and the affected page or pages will be reprinted. These new pages will be distributed to holders of copies of the publication, with instructions for the manner of inserting the new pages and deleting the obsolete pages.

Keeping this publication up-to-date at all times will depend largely upon the holder of the publication. As revised pages are received, it will then become the responsibility of the holder to have the amendments inserted according to the attached instructions. It is strongly recommended by the publisher that all such amendments be inserted immediately upon receipt to avoid misplacing them and, in addition, that all deleted pages be saved and filed for historical reference purposes.

Acknowledgments

This publication was under the direct supervision of Jan Shekitka, Supervising Editor, and Connie Timmons, Editor, of the Municipal Code Corporation,

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Tallahassee, Florida. Credit is gratefully given to the other members of the publisher's staff for their sincere interest and able assistance throughout the project.

The publisher is most grateful to James S. Meggs, City Attorney, and his assistant Legal Department Administrative Coordinator Shari Lynn Ardis, for their cooperation and assistance during the progress of the work on this publication. It is hoped that their efforts and those of the publisher have resulted in a Code of Ordinances which will make the active law of the city readily accessible to all citizens and which will be a valuable tool in the day-to-day administration of the city's affairs.

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ADOPTING ORDINANCE

ORDINANCE NO. 98-66

An ordinance adopting and enacting a new Code for the City of Columbia, South Carolina; providing for the repeal of certain ordinances not included therein; providing a penalty for the violation thereof; providing for the manner of amending such Code; and providing when such Code and this ordinance shall become effective.

Be it Ordained by the Mayor and City Council of the City of Columbia, South Carolina this 19th day of August, 1998:

Section 1. The Code entitled "Code of Ordinances, City of Columbia, South Carolina," published by Municipal Code Corporation, consisting of Chapters 1 through 24, each inclusive, is adopted.

Section 2. All ordinances of a general and permanent nature enacted on or before January 7, 1998, and not included in the Code or recognized and continued in force by reference therein, are repealed.

Section 3. The repeal provided for in Section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this ordinance.

Section 4. Unless another penalty is expressly provided, every person convicted of a violation of any provision of the Code or any ordinance, rule or regulation adopted or issued in pursuance thereof shall be punished by a fine of not more than $500.00 or imprisonment for not more than 30 day [days] or both fine and imprisonment. Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense. The penalty provided by this section, unless another penalty is expressly provided, shall apply to the amendment of any Code section whether or not such penalty is reenacted in the amendatory ordinance. In addition to the penalty prescribed above, the City may pursue other remedies such as abatement of nuisances, injunctive relief and revocation of licenses or permits.

Section 5. Additions or amendments to the Code, when passed in the form as to indicate the intention of the Mayor and Council to make the same a part of the Code shall be deemed to be incorporated in the Code, so that reference to the Code includes the additions and amendments.

Section 6. Ordinances adopted after January 7, 1998, that amend or refer to ordinances that have been codified in the Code shall be construed as if they amend or refer to like provisions of the Code.

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Section 7. This ordinance shall become effective as of second reading.

Requested by:

/s/ _____

/s/ _____
Robert D. Coble, Mayor

Approved by:

/s/ _____
Michael A. Bierman,
City Manager

Approved as to form:

/s/ _____
James S. Meggs, City Attorney

ATTEST:

/s/ _____
Vivian A. Krigline, City Clerk

Introduced: 8/12/98
Final Reading: 8/19/98

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as provided in this article. This shall be paid for by the discharger before any new permit will be issued. When all costs cannot be readily determined, the city may require and accept a deposit which it considers sufficient and which will be subject to appropriate adjustment after all costs have been determined.
(Code 1979, § 5-3010)

Sec. 23-112. Violations; penalty.

Any person who knowingly discharges waste into any portion of the system in violation of this article; or who violates the provision of any permit or order of the approving authority issued in accordance with this article; or who knowingly makes any false statement, representation or certification in any application, record, report, plan or other document or files required to be maintained pursuant to this article or any wastewater contribution permit; or who falsifies, tampers with or knowingly renders inaccurate any monitoring device, shall be deemed guilty of a misdemeanor, punishable, upon conviction, in accordance with section 1-5. Each day on which a violation shall occur or continue shall be deemed a separate and distinct offense.
(Code 1979, § 5-3011)

Sec. 23-113. Bond or indemnity agreement.

In any and all instances where the city has reasonable cause to believe that any of the rules, regulations or provisions set forth in this article or that have otherwise been adopted by the city have been, may be or are being violated by any person discharging water into the sanitary sewerage system, the city may require such person to give bond or enter into an indemnity agreement in form acceptable to the city with sufficient surety to be approved by the city attorney to protect, indemnify and hold harmless the city from any loss, damage or expense that it may suffer or incur as a result of such noncompliance or violation by such person. In the event of failure to do so after ten days' notice by United States mail that such bond or agreement will be required, the use of the sanitary sewerage system by such person shall be denied or discontinued.
(Code 1979, § 5-3012)

Sec. 23-114. Additional regulations.

Rules and regulations relating to discharge of waste into the sanitary sewerage system are not included in this codification. Copies of the rules and regulations are on file in the office of the city clerk.
(Code 1979, § 5-3013)

Sec. 23-115. Use of privies.

(a) The term "privy," as used in this section, includes any building, structure or facility of any kind, including portable toilet units, which are not connected to the sanitary sewerage system or to an approved septic tank.

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(b) No person shall construct, install or maintain any privy within the city, except on a construction site for use by construction workers during the period for which a building permit has been issued by the city, or for special events of not more than 48 hours, or for outdoor recreational events.

(c) Any person violating this section shall be guilty of a misdemeanor and, upon conviction, shall be punished in accordance with section 1-5. Each day of violation shall constitute a separate offense.
(Code 1979, § 5-3014)

Secs. 23-116—23-140. Reserved.

ARTICLE V. WATER AND SEWER RATES*

Sec. 23-141. Security deposits.

(a) A non-refundable application/transfer fee in the amount of thirty dollars ($30.00) is required for all applications for new water and/or sewer service or requests to transfer existing water and/or sewer accounts.

(b) Water and/or sewer service accounts two months in arrears shall be terminated for nonpayment, until a termination notice has been mailed to the billing address on file for the account. Service will be subject to termination 15 days after the date of the termination notice.
(Code 1979, § 5-4012; Ord. No. 2003-049, 3-10-04)

Sec. 23-142. Interest on past due accounts.

Interest at the rate of 1½ percent per month shall be added to all account balances more than 30 days past due.
(Ord. No. 95-51, 6-21-95)

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City)*
Minimum——300	⅝"	$5.56	$9.00
	1"	9.28	15.01
	1½"	13.01	21.03
	2"	20.40	33.01
	3"	35.27	57.05
	4"	64.95	105.05

*Cross reference—Special fees and taxes, ch. 20.

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Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City)*
	6"	139.20	225.14
	8"	186.90	302.31
	10"	441.70	714.44
Additional charge per 100 cubic feet			

Volumetric Charges are based on the customer category.

Monthly Water Use (cubic feet)	*In City*	*Out of City*
Residential:		
Next 9,700	$1.74	$2.83
Next 90,000	1.63	2.64
Over 100,000	1.55	2.52
Irrigation		
Next 9,700	2.83	4.57
Next 90,000	2.64	4.28
Over 100,000	2.52	4.07
All others		
Next 9,700	1.66	2.70
Next 90,000	1.55	2.52
Over 100,000	1.48	2.39

(Code 1979, § 5-4001; Ord. No. 94-27, 6-8-94; Ord. No. 98-40, 6-17-98; Ord. No. 2000-042, 6-14-00; Ord. No. 2002-046, 6-19-02; Ord. No. 2003-049, 3-10-04; Ord. No. 2005-057, 6-22-05; Ord. No. 2006-046, 11-18-06; 2007-044, 6-27-07; Ord. No. 2008-039, 6-18-08; Ord. No. 2010-089, 6-23-10)

Sec. 23-144. Special water service fees.

(a) *Fee for turning on water.* A fee of $5.00 will be charged for turning on water, except for the first time after a new service is established.

(b) *Delinquency fee.* A fee of $10.00 will be charged when service is discontinued for nonpayment, a past due bill is collected, or a delinquent notice is left.

(c) *Dishonored checks, credit card payments and electronic payments.* A charge in the maximum amount permitted by South Carolina law shall be added to a water account for each returned or bad check given on the account. If payment was made by electronic funds transfer or credit card and a chargeback is ordered, the same administrative fee applicable for returned checks shall be added to the water account for each chargeback.

Water service shall be terminated immediately upon dishonor of a check, credit card payment or electronic payment chargeback on an account which is two months in arrears.

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(d) *Restoration of discontinued service; service calls in connection with delinquent account.* The following fees shall be charged for replacing a meter or removing a locking device to restore discontinued service, or for a service call involving a vehicle in connection with a delinquent account:

(1) Workdays from 8:30 a.m. to 5:00 p.m.: $15.00.

(2) All other hours, holidays and weekends: $30.00.

(e) *Installation of fire hydrant meter.* A fee of $240.00 will be charged for installing all fire hydrant meters. No connection to a fire hydrant shall be made by any person other than an authorized employee of the city except through a permitted fire hydrant meter.

(f) *Charges to constitute lien; discontinuance of service authorized.* All fees and charges for water service shall be a lien on the property served as provided by contract with the water customer. Services shall be discontinued for any account which is two months in arrears; provided that the city manager or his designee may authorize continued service in a hardship case upon the execution of an acceptable payment schedule which will bring the account current in not more than six months with payment in full for continued service.

(g) *Testing of backflow devices.* A fee of $45.00 per backflow device shall be charged for the annual testing and certification of reduced pressure backflow devices and double checkvalves. Testing and certification shall be performed by the city on all such devices. This fee shall be added to the charges for water service.

(h) *Locating and uncovering meter or backflow device.* The actual cost of locating, uncovering and inspecting any water meter or backflow device covered by grading or filling shall be added to the charges for water service.

(Code 1979, § 5-4002; Ord. No. 2002-061, 8-21-02; Ord. No. 2008-005, 1-23-08)

Sec. 23-145. Installation of water meters and cross connection control devices.

(a) *Water meters.*

(1) Charges for water meter installation shall be:

Meter Size (inches)	*Installed by City Forces*	*Developer/Owner Installed*
¾	$2,512.00	$1,062.00
1	3,468.00	2,018.00
1½	4,350.00	2,900.00
2	8,490.00	7,040.00
4	19,440.00	17,990.00
6	26,400.00	24,950.00
8	42,000.00	40,550.00

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Meter Size (inches)	*Installed by City Forces*	*Developer/Owner Installed*
10	60,000.00	58,550.00

(2) Water meter boxes for meters four inches and larger shall be site-constructed to city specifications by the owner's contractor at the owner's expense.

(3) Separate meters for exterior surface irrigation without sewer service charges may be permitted for any property served by regular potable water service.

(4) It shall be unlawful for any person to use water through a water meter installed for irrigation for any purpose other than outside surface irrigation. Violation of this subsection shall result in immediate summary forfeiture of the irrigation meter and tap, in addition to penalties provided by this Code.

(5) The water meter installation fees for temporary construction meters shall be those specified in this section for permanent service of the same size. When the temporary construction meter is adequate to provide the permanent service desired, it may be converted to permanent service without payment of additional meter fees upon approval of the director of utilities and engineering. Such approval shall not be withheld when all other city requirements have been met.

(b) *Cross connection control devices.*

(1) Dual checkvalves one inch in size and under shall be purchased and installed by the city water distribution division, the cost of which is included in the meter installation fee.

(2) Cross connection devices over one inch in size shall be purchased and installed by the owner.

(3) It shall be unlawful for any person to use water through a meter provided by the city without an appropriate approved cross connection control device being in place. Persons in violation of this subsection will be given 30 days' written notice to have an approved backflow device installed, or water service will be discontinued. In those cases in which an approved backflow device has not been installed within the 30 days, water service will be discontinued and the water meter removed. No further water service will be provided until such time as an approved backflow device has been installed and an additional water meter installation fee has been paid.

(Code 1979, § 5-4003; Ord. No. 2000-034, 6-21-00; Ord. No. 2006-048, 11-15-06; Ord. No. 2006-109, 5-16-07)

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

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

(1) Residential, single unit ..... $ 4.00

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(2) Residential, multi-unit (served by one meter):

a. First unit 4.00

b. Each additional unit 2.00

(3) Small business 6.00

(4) Commercial 14.00

(5) Heavy commercial or light industry 30.00

(6) Industry 40.00

(b) The minimum charge shall be made for each out-of-city meter connected to the water line, even though it may be cut off.

(c) Where property served by private hydrants or sprinkler systems is outside of the city limits, the following rates will be charged, payable monthly:

(1) Hydrants: $48.00 per year each.

(2) Sprinkler systems: $0.24 per sprinkler head per year.

(d) Use of water through a meter installed for sprinkler system service for purposes other than outside irrigation shall result in forfeiture of the meter and service.

(e) It shall be unlawful for any person to cover a meter box through grading or fill dirt after the request for the meter to be installed has been made. Any violator of this subsection will be required to pay the cost of relocating the meter box.

(f) A fee of $175.00 shall be charged for each fire hydrant flow test made by the city engineer upon private application.

(g) Out-of-city customers in the county shall pay a fire protection charge as follows:

(1) Residential ..... $ 1.00

(2) Residential, multi-unit (served by one meter):

a. First unit 1.00

b. Each additional unit 0.50

(3) Small business 1.50

(4) Commercial 3.50

(5) Heavy commercial or light industry 7.50

(6) Industry 10.00

(Code 1979, § 5-4006)

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Sec. 23-147. Installation of water meters serving fire protection sprinkler systems.

(a) Water meters serving fire protection sprinkler systems. Applicant shall be responsible for all costs of installation and materials, including cost of making connection to the main, cutting and repairing pavement, and restoration required to install a water meter to serve a fire protection sprinkler system. Water meters to serve fire protection sprinkler systems shall be purchased from the City of Columbia water division.

(b) Charges for water meters serving fire protection sprinkler systems shall be the city's cost of the meter times 1.15.

(c) Water meters serving fire protection sprinkler systems shall be installed in a separate vault meeting current City of Columbia design regulations. Installation shall be by a city approved contractor hired by the owner at the owner's expense. A list of approved contractors shall be provided by the utilities and engineering department. Installation shall include, but not be limited to, city approved backflow device and necessary isolation valves. Plans shall be approved by the utilities and engineering department prior to the purchase and installation of a water meter to serve a fire protection sprinkler system. Installation of a water meter to serve a fire protection sprinkler system, including service and connection, must be coordinated with the City of Columbia inspector and approved prior to operation.
(Ord. No. 2008-040, 6-18-08)

Sec. 23-148. Sewer tapping fees.

(a) Tapping charges for sewer connections shall be:

(1) Taps installed by developer/owner: $300 for each tap.

(2) Taps installed by city forces: $1,300 for each tap.

(b) Taps are required as follows:

(1) Single-family residence: One tap.

(2) Single-family mobile home: One tap.

(3) Multifamily unit: One tap per dwelling unit.

(4) Separate laundry facilities on the same premises restricted to use by residents of the multifamily units only: One tap for every two washing machines using not more than 40 gallons per wash cycle. Larger machines shall require one tap each.

(5) Hotels and motels: One tap plus one-half tap per room.

(6) Day school: One tap for each 20 students and staff (average daily attendance).

(7) Institutions (except nursing homes and hospitals) having sleeping facilities (i.e., penitentiary, reformatory, boarding school, full-time care facility): One tap for each four beds.

(8) Contaminated groundwater: One tap for each 400 gallons, or portion thereof, or estimated average input per day into the sewer system.

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(9) All others: The number of taps shall be computed by the city engineer in accordance with the criteria of the state board of health on the basis of one tap for each 400 gallons, or portion thereof, of estimated average input per day into the sewer system.

(Code 1979, § 5-4004; Ord. No. 97-57, 9-17-97; Ord. No. 2006-049, 11-15-06)

Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	$4.92	$8.94
Each additional 100 cubic feet	2.60	4.68

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	$9.27	$11.78
1	13.07	17.25
1½	16.86	22.71
2	24.44	33.63
3	39.61	55.48
4	69.94	99.17
6	145.77	208.42
8	206.43	295.81
10	454.76	653.58

(c) *Limitation on charge on single-family residences.* Maximum sewer charge on single-family residences during the service periods commencing in the months of April through October will be 1,400 cubic feet.

(d) *Apartments and trailer parks.* Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

(e) *Hotels, motels, dormitories and roominghouses.* Sewer rates for hotels, motels, dormitories and roominghouses shall be one-half the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

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(f) *Contaminated groundwater.* Separate meters for discharges of contaminated groundwater are required. In city or out of city customers discharging contaminated ground water shall pay the out of city base monthly sewer service charge times 1.5 plus the out of city monthly sewer service charge for each 100 cubic feet times 1.5.

(Code 1979, § 5-4005; Ord. No. 94-27, 6-8-94; Ord. No. 97-57, 9-17-97; Ord. No. 98-40, 6-17-98; Ord. No. 2000-042, 6-19-00; Ord. No. 2000-063, 9-6-00; Ord. No. 2005-057, 6-22-05; Ord. No. 2006-046, 11-8-06; Ord. No. 2007-044, 6-27-07; Ord. No. 2008-039, 6-18-08; Ord. No. 2010-089, 6-23-10)

Sec. 23-150. Discharge of septic tank waste.

(a) It shall be unlawful for any person to discharge solid or liquid waste into the sanitary sewer system unless the standards of acceptable waste established by ordinance are met and the discharge is made through an approved connection. No material shall be discharged into the public sewer system through a manhole without a permit from the director of utilities and engineering, which permit shall be issued only in a emergency involving the public health and safety.

(b) Hauled waste shall be deposited at an approved location at the wastewater treatment plant. Each depositor shall be approved by the director of utilities and engineering and shall be properly licensed to conduct such a business. Discharge of wastewater transported from private utilities is prohibited. The following fees shall be paid prior to the discharge of each load:

Gallons	*Portable Toilet, Septic Tank and Grease Trap Wastes*	*Contaminated Groundwater*
1— 500	$60.00	$121.00
501—1,000	72.00	144.00
1,101—1,500	84.00	168.00
1,501—2,000	96.00	192.00
2,001—2,500	108.00	216.00
2,501—3,000	120.00	240.00
3,001—3,500	132.00	264.00

(c) Wastewater discharges having a stabilized pH lower than 6.0 or higher than 9.0 shall be subject to an additional pH adjustment charge or shall be prohibited as follows:

Less than 3.0	Prohibited
From 3.0 to 4.9	$10.00
From 5.0 to 5.9	5.00
From 6.0 to 9.0	No charge
From 9.1 to 10.0	5.00

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From 10.1 to 12.0	10.00
Greater than 12.0	Prohibited

(Code 1979, § 5-4007; Ord. No. 97-57, 9-17-97; Ord. No. 2000-043, 6-21-00)

Sec. 23-151. Use of septic tanks where public sewer is available.

It shall be unlawful for any person owning property within the city to maintain or use a septic tank where a public sewer is accessible for connection, subject to the following exception: Use of a septic tank in existence prior to the availability of a public sewer accessible for connection is permitted until such time as repair is necessary to place the septic tank in proper working order or the septic tank is malfunctioning or the septic tank needs to be pumped or the septic tank is pumped, whichever shall first occur. Upon repair, malfunction, the need to be pumped or pumping, connection to the public sewer accessible for connection is mandatory. Such connection shall be made within 30 days after the owner of the property serviced by the septic tank is given written notice by the public services department of the city that connection is required by virtue of repair, malfunction, the need to pump or pumping. Installation of new septic tanks where a public sewer is accessible is strictly prohibited. Any violation of this section shall a misdemeanor, punishable, upon conviction, in accordance with section 1-5.
(Code 1979, § 5-4008)

Sec. 23-152. Sewer plant expansion fee.

(a) *Amount.* In addition to those fees established and required by section 23-148, a sewer plant expansion fee shall be required to be paid prior to each sewer service connection to offset the cost of constructing increased treatment plant and collection system capacity or capital expenditures to retain current system capacity in accordance with the capital improvements plan of the City of Columbia. The costs of construction or expenditures to retain current system capacity shall include design and engineering costs, materials, labor and debt service on any bonds which may be issued to provide the intended plant capacity increase. The amount of the expansion fee for each connection shall be computed by multiplying the number of taps required for each application in accordance with section 23-148 times $1,320.00 from July 1, 2007 until December 31, 2007 and times $2,640.00 thereafter.

(b) *Extended payment.* At the time of application for the sewer service connection, applicant may elect to pay the entire fee in full or pay the fee, or any portion thereof, in forty-eight (48) equal monthly installments with interest thereon at the rate of seven and one-half (7.5%) percent per annum. The monthly payments for the plant expansion fee shall be added to and collected with the monthlysewer bill for the property to be served commencing with the first sewer bill, and shall be collectible in the same manner as any other sewer charges by the City of Columbia. In the event of the sale of the property being served by the sewer connection, the unpaid portion of the fee subject to extended payment in accordance with this section shall be immediately due and payable unless Purchaser(s) assume the extended payment obligation at closing. Until Purchaser(s) apply for transfer of sewer service and/or assume or pay in full the unpaid extended payment, no further sewer service shall be provided to such property.
(Code 1979, §§ 5-4009, 5-4010; Ord. No. 2006-050, 11-15-06; Ord. No. 2006-108, 5-16-07)

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Sec. 23-153. Sewage pumping station surcharge.

To offset the added cost of operation, maintenance and replacement of small sewage pumping stations, a surcharge of $8.00 per month per residence shall be paid by all residential customers served by such stations when the number of residences served by the station is 50 or fewer. The surcharge shall be in addition to the monthly service charges established in section 23-149. When the number of residences served by a station exceeds 50, the surcharge

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shall be removed from the billings for residences served by that station. The surcharge shall be applicable only to residences served by sewage pumping stations accepted for operation and maintenance on or after March 1, 1992.
(Code 1979, § 5-4013)

Secs. 23-154—23-180. Reserved.

ARTICLE VI. POLES AND WIRES

Sec. 23-181. Supervision of telegraph, telephone and electric lines.

The city electrician, under the direction of the city manager, shall have the supervision and charge of all telegraph, telephone and electric light and power lines established in the limits of the city.
(Code 1979, § 5-5001)

Sec. 23-182. Authority to order wires or poles removed.

The city electrician, at all times, shall have full power and authority to order and cause any electric wires or poles to be cut or removed or electric current to be discontinued where they are liable to cause trouble to the fire alarm or other wires or property.
(Code 1979, § 5-5002)

Sec. 23-183. Placing city lines on company poles.

All telegraph, telephone and electric light and power lines established in the limits of the city shall be subject to the authority and right of the city electrician to permit city lines to be placed on the same poles.
(Code 1979, § 5-5003)

Sec. 23-184. Location of poles.

No posts or poles shall be erected within 15 feet of any hydrant, or so as to interfere with any water pipe, shade tree, driveway or intersection of streets or fire alarm. When sidewalks are extended or altered by the city authorities, posts or poles shall be readjusted to conform thereto.
(Code 1979, § 5-5004)

Sec. 23-185. Specifications for poles; height of wires and lamps.

All poles for telegraph, telephone and electric lines shall be straight, properly trimmed, painted and stenciled with the name of the company owning the poles, and shall be of iron, cedar, chestnut, cypress or otherwise approved material, and shall not be less than 20 feet in height from the ground. If such poles are of wood, they shall not be less than six inches in diameter at the small end, and ten inches in diameter at the ground. Such poles shall be properly set in the ground not less than four feet. Whenever any wire shall cross any street or

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way, it shall be at a height not less than 20 feet above such street or way, and be protected by guards when in the opinion of the city electrician guards are necessary. The lamps shall be placed at least 24 to 32 feet above the earth, as may be required by the city electrician.
(Code 1979, § 5-5005)

Sec. 23-186. Supply conductors; broken and imperfect wires.

All open supply conductors used for the transmission of electricity for lighting and motive power or other purposes shall be of the size and kind which will conform with the requirements of the National Electrical Code, except that all conductors, other than the neutral conductor, of service drops shall be weatherproofed. When placed above the surface of the ground, such wires shall be suspended upon poles, and whenever in proximity to other wires dead guards must, at the direction of the city electrician, be placed so as to prevent any possibility of contact with foreign wires. This rule shall apply to arc, incandescent and power wires. When any such wire shall be broken, or its covering becomes imperfect, the electric current shall forthwith be discontinued and the wire not used until properly repaired or replaced.
(Code 1979, § 5-5006)

Sec. 23-187. Insulated fastenings for wires; joints in wires.

Wires for the transmission of electricity for lighting and motive power shall be secured to insulated fastenings of glass, hard rubber or other approved insulating material. Tie wires shall be weatherproofed if the conducting wires to which they are applied are weatherproofed. All joints in wires shall be securely made, and joints in weatherproofed wires shall be wrapped with weatherproofing material.
(Code 1979, § 5-5007)

Sec. 23-188. Fastening wires to walls or buildings.

Wires for transmission of electricity for lighting and motive power, in running along outside walls, cornices and the like, shall be rigidly fastened by nonconducting fastenings, and when carried over or attached to buildings must be at least seven feet above the highest point of flat roofs and 1½ feet above pitched roofs. They shall not run over or be attached to buildings other than those desiring light and power.
(Code 1979, § 5-5008)

Sec. 23-189. Authority of fire chief to shut off current in case of fire.

In case of fire, the chief of the fire department, or in his absence the officer of the fire department next in charge to him, shall have full authority to order the central station of any electric light or power company to shut off the current from any wire whose position endangers the lives of the firefighters. The chief of the fire department, or his subordinate officer, shall also have full power to cut or have cut any such electric light or power company's wires when for any sufficient reason the current cannot be shut off from the central station with promptness.
(Code 1979, § 5-5009)

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Exhibit B

ORDINANCE

Amending 1979 Code of Ordinances of
The City of Columbia, South Carolina,
Part 5, Chapter 4, Section 5-4001 Water rates
and Section 5-4005, Sewer service charge

BE IT ORDAINED by the Mayor and Council this 1st day of June, 1992, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 and Section 5-4005 are amended to read as follows:

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	*Out of City
Minimum 300	3/4"	2.93	5.86
	1"	4.89	9.78
	1 1/2"	6.84	13.68
	2"	10.75	21.50
	3"	18.57	37.14
	4"	34.21	68.42
	6"	73.31	146.62
	8"	98.44	196.88
	10"	232.65	465.30
		Additional charge per 100 cubic feet	
Next 9,700	all	.92	1.67
Next 90,000		.86	1.61
over 100,000		.81	1.55

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)		Industrial Monthly Water Service Charge - Out of City
Minimum	300	Meter Size Additional charge per 100 cubic feet

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Next	9,700	1.67
Next	90,000	1.61
Next	100,000	1.55
Next	100,000	1.50
Next	200,000	1.44
Next	500,000	1.38
Over	1,000,000	1.32

*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use (in cubic feet)	Monthly Charge
Minimum 150 per trailer pad	2.93 per pad
Over 150	Regular out of city rates

Section 5-4005 Sewer service charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	2.59	2.59
Each additional 100 cubic feet		
Operation	.67	.67
Debt service	.70	1.30
Total	1.37	1.97

Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. the minimum charge shall be:

Size of Meter	In City	Out of City
3/4"	6.69	8.49
1"	9.43	12.42
1 1/2"	12.17	16.35
2"	17.64	24.22
3"	28.59	43.40
4"	50.49	71.42
6"	105.23	150.08
8"	148.93	213.00
10"	328.29	470.61

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

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Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance shall be effective as of July 1, 1992.

Requested by:

_____

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 7/7/92

Final Reading 7/21/92

Ord. 92-57

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ORDINANCE NO. 94-027

Amending 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 Water rates and Section 5-4005, Sewer Service Charges

BE IT ORDAINED by the Mayor and Council this 8 day of June, 1994, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 is amended to read as follows:

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	Out of City
Minimum 300	5/8"	3.28	6.56
	1"	5.48	10.95
	1 1/2"	7.66	15.32
	2"	12.04	24.08
	3"	20.80	41.60
	4"	38.32	76.63
	6"	82.11	164.21
	8"	110.25	220.51
	10"	260.57	521.14
		Additional charge per 100 cubic feet	
Next 9,700	all	1.03	1.87
Next 90,000		.96	1.80
over 100,000		.92	1.74

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)	Industrial Monthly Water Service Charge - Out of City
	Meter Size
Minimum 300	Additional charge per 100 cubic feet
Next 9,700	1.87
Next 90,000	1.80
Next 100,000	1.74
Next 100,000	1.68
Next 200,000	1.61
Next 500,000	1.55
Over 1,000,000	1.48

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*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use	Monthly Charge
Minimum 150 per trailer pad	3.28 per pad
Over 150	Regular out of city rates
Monthly Charge	

*Apartment or trailer water minimum:
300 cubic feet and 3/4" minimum amount per unit.

Section 5-4005 Sewer Service Charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	2.90	2.90
Each additional 100 cubic feet		
Operation	.75	.75
Debt service	.78	1.46
Total	1.53	2.21

Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter	In City	Out of City
5/8"	7.49	9.51
1"	10.56	13.91
1-1/2"	13.63	18.31
2"	19.76"	27.13
3"	32.02	48.61
4"	56.55	79.98
6"	117.86	168.09
8"	166.80	238.56
10"	367.68	527.08

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses

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shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance is effective as of July 1, 1994.

Requested by:

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 6/1/94

Final Reading 6/8/94

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ORDINANCE NO. 98-040

Amending 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 Water rates and Section 5-4005, Sewer Service Charges

BE IT ORDAINED by the Mayor and Council this 17th day of June, 1998, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 is amended to read as follows:

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	Out of City
Minimum 300	5/8"	3.51	7.02
	1"	5.86	11.72
	1 1/2"	8.20	16.39
	2"	12.88	25.77
	3"	22.26	44.51
	4"	41.00	81.99
	6"	87.86	175.70
	8"	117.97	235.95
	10"	278.81	557.62
		Additional charge per 100 cubic feet	
Next 9,700	all	1.10	2.00
Next 90,000		1.03	1.93
over 100,000		.98	1.86

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)	Industrial Monthly Water Service Charge - Out of City
	Meter Size
Minimum 300	Additional charge per 100 cubic feet
Next 9,700	2.00
Next 90,000	1.93
Next 100,000	1.86
Next 100,000	1.80
Next 200,000	1.75

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CITY CLERK 2.16.2012

Last Revised: 5/2/96

Next 500,000	1.70
Over 1,000,000	1.65

*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use	Monthly Charge
Minimum 150 per trailer pad	3.51 per pad
Over 150	Regular out of city rates Monthly Charge

*Apartment or trailer water minimum:
300 cubic feet and 3/4" minimum amount per unit.

Section 5-4005 Sewer Service Charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	3.10	3.10
Each additional 100 cubic feet		
Operation	.80	.80
Debt service	.83	1.56
Total	1.64	2.36

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Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter	In City	Out of City
5/8"	8.01	10.18
1"	11.30	14.88
1-1/2"	14.58	19.59
2"	21.14	29.03
3"	34.26	52.01
4"	60.51	85.58
6"	126.11	179.86
8"	178.48	255.26
10"	393.42	563.98

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance is effective as of July 1, 1998.

Requested by:

Mayor

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Approved by:

City Manager

ATTEST:

City Clerk

Approved as to form:

City Attorney

Introduced: 6/10/98
Final Reading: 6/17/98

Last Revised: 6/2/98

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CITY CLERK 2-16-2012

ORDINANCE NO.: 2000-042

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates and Sec. 23-149, Sewer service rates (a) Generally

BE IT ORDAINED by the Mayor and Council this 14th day of June, 2000, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates, is amended to read as follows:

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

ORIGINAL STAMPED IN RED

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	3.79	7.58
	1"	6.33	12.66
	1 1/2"	8.86	17.72
	2"	13.91	27.82
	3"	24.04	48.08
	4"	44.28	88.56
	6"	94.89	189.78
	8"	127.41	254.82
	10"	301.11	602.22
	Additional charge per 100 cubic feet		
Next 9,700	All	1.19	2.16
Next 90,000		1.11	2.08
over 100,000		1.06	2.01

(b) *Industrial rates for out-of-city consumers.* The following industrial rates shall apply to

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Erika D. Moore
CITY CLERK 2.16.2012

Last Revised: 6/2/2000

out-of-city consumers in which consumption reaches 1,000,000 cubic feet or more:

Monthly Water Use (cubic feet)	*Industrial Monthly Water Service Charge; Out of City*
	Per Meter Size
Minimum——300	Additional charge per 100 cubic feet:
Next 9,700	2.16
Next 90,000	2.08
Next 100,000	2.01
Next 100,000	1.94
Next 200,000	1.89
Next 500,000	1.84
Over 1,000,000	1.78

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(c) *Mobile home park rates for out-of-city consumers.* The following mobile home park master meter rates shall apply to out-of-city consumers under contract for backup or standby service prior to 1968:

Monthly Water Use (cubic feet)	*Monthly Charge*
Minimum — 150 per trailer pad	3.79
Over 150	Regular out of city rate monthly charge

Apartment or trailer water minimum: 300 cubic feet and three-fourth-inch minimum amount per unit.

Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149, Sewer service rates, (a) Generally, is amended to read as follows:

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	3.35	3.35
Each additional 100 cubic feet:		
Operation	.87	.87
Debt service	.90	1.68
Total	1.77	2.55

This ordinance is effective as of final reading.

ORIGINAL STAMPED IN RED

Requested by:

MAYOR

Approved by:

Michael A. Berrin
City Manager

Approved as to form:

City Attorney

ATTEST:

Peggy S. Breeland
City Clerk

Introduced: 6/7/2000
Final Reading: 6/14/2000

Last Revised: 6/2/2000

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Erika D. Vonne
CITY CLERK 2.16.2012

ORDINANCE NO.: 2002-046

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates and Sec. 23-149, Sewer service rates (a) Generally.

BE IT ORDAINED by the Mayor and Council this 19th day of June, 2002, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates, is amended to read as follows:

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

ORIGINAL STAMPED IN RED

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	4.09	8.19
	1"	6.84	13.67
	1 1/2"	9.57	19.14
	2"	15.02	30.05
	3"	25.96	51.93
	4"	47.82	95.64
	6"	102.48	204.96
	8"	137.60	275.21
	10"	325.20	650.40
Additional charge per 100 cubic feet			
Next 9,700	All	1.29	2.33
Next 90,000		1.20	2.25
over 100,000		1.14	2.17

(b) *Industrial rates for out-of-city consumers.* The following industrial rates shall apply to

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CITY CLERK 2.19.2012

out-of-city consumers in which consumption reaches 1,000,000 cubic feet or more:

Monthly Water Use (cubic feet)	*Industrial Monthly Water Service Charge, Out of City*
Minimum—300	Per Meter Size
	Additional charge per 100 cubic feet:
Next 9,700	2.33
Next 90,000	2.25
Next 100,000	2.17
Next 100,000	2.10
Next 200,000	2.04
Next 500,000	1.99
Over 1,000,000	1.92

(a) *Mobile home park rates for out-of-city consumers.* The following mobile home park master meter rates shall apply to out-of-city consumers under contract for backup or standby service prior to 1968:

Monthly Water Use (cubic feet)	*Monthly Charge*
Minimum — 150 per trailer pad	4.09
Over 150	Regular out of city rate monthly charge

Apartment or trailer water minimum: 300 cubic feet and three-fourth-inch minimum amount per unit.

Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149,

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Sewer service rates, (a) Generally, is amended to read as follows:

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	3.62	3.62
Each additional 100 cubic feet		
Operation	.94	.94
Debt service	.97	1.81
Total	1.91	2.75

ORIGINAL STAMPED IN RED

This ordinance is effective as of final reading.

Requested by:

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/12/2002
Final Reading: 6/19/2002

Last Revised: 5/24/2002

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CITY CLERK 2.10.2012

ORDINANCE NO.: 2003-049

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article III, Water Service, Sec. 23-62, Application for service; deleting Sec. 23-63, Service contract and renumbering subsequent sections; amending Article V, Water and Sewer Rates, Sec. 23-141, Security deposits; Sec. 23-143 Water service rates

BE IT ORDAINED by the Mayor and Council this 10th day of March, 2004, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article III, Water Service and Article V, Water and Sewer Rates, are amended to read as follows:

AMPED IN RED

Article III. Water Service

Sec. 23-62. Application for service.

(a) An application for new water and/or sewer service shall be made to the engineering department, stating the property address and the tax map number of the property to be served and the type of water and/or sewer service requested (commercial or residential)and the applicable rate (in City or out of City) on a form provided by the City.

(b) A request to transfer an existing water and/or sewer service account, shall be made to customer service, stating the property address and the tax map number of the property to be served on a form to be provided by the City. Account transfers will not be allowed to properties described in (c). Account balances, if not past due, will be transferred to the new account. Those properties described in (c) will require an application for new water and/or sewer service.

(c) If the property to be served is located in an unincorporated area of a county and not subject to a properly executed and recorded declaration of covenant, the property owner(s) shall, prior to or contemporaneously with an application or transfer request, submit:

(i) a properly executed annexation petition to the City of Columbia, if the property is contiguous to the corporate limits of the City of Columbia; or,

(ii) a properly executed, recordable declaration of covenant, if the property is not contiguous to the corporate limits of the City of Columbia and not already subject to a properly recorded declaration of covenant.

(d) No water and/or sewer service shall be provided, transferred, permitted or allowed until such me as an annexation petition or declaration of covenant as is provided for herein is submitted to the City of Columbia.

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(e) Declaration of covenants shall be filed in the Register Of Deeds for the county in which the property is located.

(f) Annexation petitions and declaration of covenants shall be in a form approved by the City Attorney.

(g) An applicant or transferor shall provide proof of ownership, leasehold interest, occupancy, residency, authority, identity or existence, if a legal entity, upon request and shall not receive or continue to receive water and/or sewer service until the requested proof has been provided and/or verified by the City of Columbia.

(h) The provision of service to customers outside the corporate limits by the City of Columbia is deemed to be a contract subject to all rate schedules, rules, regulations and ordinances of the City of Columbia as may be amended from time to time. The contract does not create or impose upon the City of Columbia any obligation to provide service in the future. Service may be discontinued at any time in the sole and exclusive discretion of Columbia City Council upon reasonable notice.

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Sec. 23-63 is deleted in its entirety and subsequent sections are hereby renumbered.

Article V, Water and Sewer Rates

Sec. 23-141. Security deposits.

(a) A non-refundable application/transfer fee in the amount of Thirty ($30.00) Dollars is required for all applications for new water and/or sewer service or requests to transfer existing water and/or sewer accounts.

(b) Water and/or sewer service accounts two months in arrears shall be terminated for nonpayment, for non-payment until a termination notice has been mailed to the billing address on file for the account. Service will be subject to termination 15 days after the date of the termination notice.

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	4.09	8.19
	1"	6.84	13.67
	1 1/2"	9.57	19.14
	2"	15.02	30.05
	3"	25.96	51.93
	4"	47.82	95.64
	6"	102.48	204.96
	8"	137.60	275.21
	10"	325.20	650.40
	Additional charge per 100 cubic feet		
Next 9,700	All	1.29	2.33
Next 90,000		1.20	2.25
over 100,000		1.14	2.17

ORIGINAL STAMPED RED

This ordinance is effective as of March 15, 2004.

Requested by:

Dana Turner, Administrative Advisor

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/4/2003
Final Reading: 3/10/2004

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ORDINANCE NO.: 2005-057

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates; Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates

BE IT ORDAINED by the Mayor and Council this 22nd day of June, 2005, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, are amended to read as follows:

ORIGINAL STAMPED IN RED

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	4.70	9.42
	1"	7.87	15.72
	1 1/2"	11.01	22.01
	2"	17.27	34.56
	3"	29.85	59.72
	4"	54.99	109.99
	6"	117.85	235.70
	8"	158.24	316.49
	10"	373.98	747.96
	Additional charge per 100 cubic feet		
Next 9,700	All	1.48	2.68
Next 90,000		1.38	2.59
Over 100,000		1.31	2.50

Paragraphs (b) and (c) are hereby deleted in their entirety.

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Teka D. Moore
CITY CLERK 2-16-2012

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	4.16	4.16
Each additional 100 cubic feet		
Operation	1.08	1.08
Debt service	1.12	2.08
Total	2.20	3.16

This ordinance is effective as of final reading.

Requested by:

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/8/2005
Final Reading: 6/22/2005

ORIGINAL STAMPED IN RED

ORDINANCE NO.: 2006-046

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-14 Sewer service rates, (a) Generally

ORIGINAL STAMPED IN REC

BE IT ORDAINED by the Mayor and Council this 8th day of November, 2006, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	Meter Size (inches)	In City	Out of City	
Minimum—300	5/8"	$ 4.94	$ 8.00	
	1"	8.26	13.35	
	1 1/2"	11.56	18.70	
	2"	18.14	29.35	
	3"	31.36	50.73	
	4"	57.76	93.42	
	6"	123.78	200.21	
	8"	166.20	268.83	
	10"	392.78	635.31	Additional charge per 100 cubic feet

Volumetric Charges are based on the customer category

Residential	In City	Out of City
Next 9,700	1.55	2.51
Next 90,000	1.45	2.35
Over 100,000	1.38	2.24
Irrigation	**In City**	**Out of City**
Next 9,700	2.51	4.07
Next 90,000	2.35	3.81
Over 100,000	2.24	3.62
All others	**In City**	**Out of City**
Next 9,700	1.48	2.40
Next 90,000	1.38	2.24
Over 100,000	1.31	2.12

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CITY CLERK 2.10.2012

Last Revised: 11/1/2006

ORIGINAL
STAMPED IN REC

Sec. 23-149. Sewer service rates.

(a) Generally. Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	4.37	7.87
Each additional 100 cubic feet		
Total	2.31	4.16

This ordinance is effective as of final reading.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/21/2006
Final Reading: 11/8/2006

Last Revised: 7/3/2006

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ORDINANCE NO.: 2007-044

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143. Water service rates and Sec. 23-149 Sewer service rates, (a) Generally

BE IT ORDAINED by the Mayor and Council this 27th day of June, 2007, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	Meter Size (inches)	In City	Out of City
Minimum—300	5/8"	$5.19	$8.40
	1"	8.67	14.02
	1 1/2"	12.14	19.64
	2"	19.05	30.82
	3"	32.93	53.27
	4"	60.65	98.09
	6"	129.97	210.22
	8"	174.51	282.27
	10"	412.42	667.08
Additional charge per 100 cubic feet			

Volumetric Charges are based on the customer category

	In City	Out of City
Residential		
Next 9,700	1.63	2.64
Next 90,000	1.52	2.47
Over 100,000	1.45	2.35
Irrigation		
Next 9,700	2.64	4.27
Next 90,000	2.47	4.00
Over 100,000	2.35	3.80

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Last Revised: 5/16/2007

	In City	Out of City
All others		
Next 9,700	1.55	2.52
Next 90,000	1.45	2.35
Over 100,000	1.38	2.23

ORIGINAL STAMPED AND SIGNED

Sec. 23-149. Sewer service rates.

(a) Generally. Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	4.59	8.26
Each additional 100 cubic feet	2.43	4.37

This ordinance is effective as of final reading.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

Interim City Attorney

ATTEST:

City Clerk, Interim

Introduced: 6/20/2007

Final Reading: 6/27/2007

ORDINANCE NO.: 2008-039

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater

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BE IT ORDAINED by the Mayor and Council this 18th day of June, 2008, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	$5.45	$8.82
	1"	9.10	14.72
	1 1/2"	12.75	20.62
	2"	20.00	32.36
	3"	34.58	55.93
	4"	63.68	102.99
	6"	136.47	220.73
	8"	183.24	296.38
	10"	433.04	700.43
	Additional charge per 100 cubic fee		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet)

Residential	In City	Out of City
Next 9,700	$1.71	$2.77
Next 90,000	1.60	2.59
Over 100,000	1.52	2.47
Irrigation		
Next 9,700	2.77	4.48
Next 90,000	2.59	4.20
Over 100,000	2.47	3.99
All others		
Next 9,700	1.55	2.52
Next 90,000	1.45	2.35
Over 100,000	1.38	2.23

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CITY CLERK

ORIGINAL
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Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use	*Monthly Sewer Service Charge*	
(cubic feet)	*In City*	*Out of City*
Base	$4.82	$8.67
Each additional 100 cubic feet	2.55	4.59

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	$9.09	$11.55
1	12.81	16.91
1-1/2	16.53	22.26
2	23.96	32.97
3	38.83	54.39
4	68.57	97.23
6	142.91	204.33
8	202.38	290.01
10	445.84	640.76

(f) *Contaminated groundwater.* Separate meters for discharges of contaminated groundwater are required. *In City or Out of City customers discharging contaminated ground water shall pay the Out of City base monthly sewer service charge times 1.5 plus the Out of City monthly sewer service charge for each 100 cubic feet times 1.5.*

This ordinance is effective as of July 1, 2008.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 6/4/2008
Introduced: 6/11/2008
Final Reading: 6/18/2008

ORDINANCE NO.: 2010-089

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater

BE IT ORDAINED by the Mayor and Council this 23rd day of June, 2010, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	5.56	9.00
	1"	9.28	15.01
	1 1/2"	13.01	21.03
	2"	20.40	33.01
	3"	35.27	57.05
	4"	64.95	105.05
	6"	139.20	225.14
	8"	186.90	302.31
	10"	441.70	714.44
	Additional charge per 100 cubic fee		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet)	*In City*	*Out of City*
Residential		
Next 9,700	1.74	2.83
Next 90,000	1.63	2.64
Over 100,000	1.55	2.52
Irrigation		
Next 9,700	2.83	4.57
Next 90,000	2.64	4.28
Over 100,000	2.52	4.07
All others		
Next 9,700	1.66	2.70
Next 90,000	1.55	2.52
Over 100,000	1.48	2.39

Last revised: 5/27/2010
10050850

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Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	4.92	8.84
Each additional 100 cubic feet	2.68	4.68

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	9.27	11.78
1	13.07	17.25
1-1/2	16.86	22.71
2	24.44	33.63
3	39.61	55.48
4	69.94	99.17
6	145.77	208.42
8	206.43	295.81
10	454.76	653.58

(f) *Contaminated groundwater.* Separate meters for discharges of contaminated groundwater are required. In City or Out of City customers discharging contaminated ground water shall pay the Out of City base monthly sewer service charge times 1.5 plus the Out of City monthly sewer service charge for each 100 cubic feet times 1.5.

This ordinance is effective as of July 1, 2010.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 6/16/2010
Introduced: 6/16/2010
Final Reading: 6/23/2010

Last revised: 5/27/2010.
10050850

ORIGINAL
STAMPED IN RED

ORDINANCE NO.: 2011-027

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally and (b) Consumers using water cooling towers for air conditioning

BE IT ORDAINED by the Mayor and Council this 21st day of June, 2011, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally and (b) Consumers using water cooling towers for air conditioning are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	5.84	9.45
	1"	9.74	15.76
	1 1/2"	13.66	22.08
	2"	21.42	34.66
	3"	37.03	59.90
	4"	68.20	110.30
	6"	146.16	236.40
	8"	196.25	317.43
	10"	463.79	750.16
	Additional charge per 100 cubic fee.		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet)	*In City*	*Out of City*
Residential		
Next 9,700	1.83	2.97
Next 90,000	1.71	2.77
Over 100,000	1.63	2.65
Irrigation		
Next 9,700	2.97	4.80
Next 90,000	2.77	4.49
Over 100,000	2.65	4.27
All others		
Next 9,700	1.74	2.84
Next 90,000	1.63	2.65
Over 100,000	1.55	2.51

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Erika D. Moore
CITY CLERK. 2.16.2012.

Last revised: 4/27/2011
11040616

ORIGINAL
STAMPED IN RED

Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	5.17	9.28
Each additional 100 cubic feet	2.73	4.91

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	9.73	12.37
1	13.72	18.11
1-1/2	17.70	23.85
2	25.66	35.31
3	41.59	58.25
4	73.44	104.13
6	153.06	218.84
8	216.75	310.60
10	477.50	686.26

This ordinance is effective as of July 1, 2011.

Requested by:

Utilities and Engineering

Approved by:

City Manager

MAYOR

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 5/17/2011
Introduced: 6/7/2011
Final Reading: 6/21/2011

Last revised: 4/27/2011
11040616

Exhibit C

AN ORDINANCE AMENDING THE CODE OF ORDINANCES, CITY OF COLUMBIA, SOUTH CAROLINA, BY ADDING TO CHAPTER 35 A NEW ARTICLE TO BE DESIGNATED AS ARTICLE 3, WATER AND SEWER RATES.

BE IT ORDAINED by the City Council of The City of Columbia, South Carolina, this 1st day of July, 1970, that the Code of Ordinances, City of Columbia, is amended by adding the following to Chapter 35:

Article III. Water and Sewer Rates

Sec. 35-50. Water Rates

The minimum monthly rate for water shall be as follows:

Meter Size	Amount In City
3/4"	$ 1.75
1"	2.65
1 1/2"	3.55
2"	5.35
3"	8.95
4"	17.95
6"	35.95

For the first 300 cubic feet, consumers shall be charged at the rates set forth above for the various meter sizes. The minimum charge will be made where service is cut off at the meter but the meter is not removed.

For the next 9,700 cubic feet, consumers shall be charged at the rate of $.30 per 100 cubic feet.

For the next 90,000 cubic feet, consumers shall be charged at the rate of $.25 for each 100 cubic feet.

For all amounts exceeding 100,000 cubic feet, consumers shall be charged at the rate of $.20 for each 100 cubic feet.

Industrial Water Rate Outside of City

First 300 cubic feet, $12.00 per 1,000 cubic feet.
Next 9,700 cubic feet, $6.00 per 1,000 cubic feet.
Next 90,000 cubic feet, $5.00 per 1,000 cubic feet.
Next 100,000 cubic feet, $4.00 per 1,000 cubic feet.
Next 100,000 cubic feet, $3.50 per 1,000 cubic feet.
Next 200,000 cubic feet, $2.75 per 1,000 cubic feet.
Next 500,000 cubic feet, $2.00 per 1,000 cubic feet.
Next 1,000,000 cubic feet, $1.00 per 1,000 cubic feet.

Sec. 35-51. Out of City Rates.

All water bills payable by consumers beyond the limits of the City will be charged double the rates within the City.

Sec. 35-52. Special Fees.

A fee of $2.00 will be charged for turning on water except for the first time after a new water service is established. A fee of $2.00 will be charged when service is discontinued, a past due bill is collected, or a delinquent notice is left.

A fee of $5.00 will be charged for replacing a meter which has been removed from a service for the purpose of discontinuing the service or for a call requiring a service truck in connection with a delinquent account.

Sec. 35-53. Water Tapping Fees.

Tapping charges for water connections shall be:

Meter Size	In City	Out of City
3/4"	$62.50	$125.00
1"	92.50	185.00
1 1/2"	132.50	265.00
2"	202.50	405.00
Over 2"	*	*

*Fees for all meters over 2" shall be based on actual installation cost.

Sec. 35-54. Sewer Tapping Fees.

Tapping charges for sewer connections shall be:

In City	Out of City
$75.00	$150.00

ROA-0889

Sec. 35-55. Sewer Service Charges.

Charges for sewer service shall be:

Monthly Water Use (in cubic feet)	Inside City Monthly Sewer Service Charge	Outside City Monthly Sewer Service Charge
0 - 800	$0.75 Minimum	$1.50 Minimum
801 - 1,000	1.00	1.75
1,001 - 2,000	1.25	2.00
2,001 - 3,000	1.50	2.25
	Maximum Residential	
3,001 - 5,000	2.15	3.25
5,001 - 10,000	3.90	5.85
10,001 - 20,000	7.15	10.75
20,001 - 40,000	13.30	20.00
40,001 - 60,000	21.15	31.75
60,001 -100,000	33.15	49.75
Over 100,000	20% Water Bill	20% Water Bill

Sec. 35-56. Fire Service Charges.

Fire service charges added to water bills for out-of-city customers shall be:

Residential	$2.00
Small Business	3.00
Commercial	7.00
Heavy Commercial or Light Industry	15.00
Industry	20.00

The minimum charge shall be made for each out of City meter connected to the water line even though it may be cut off. No fire protection is provided when the water meter has been removed.

Where property served by private hydrants or sprinkler systems is outside of the City Limits and where such private hydrants or sprinkler systems are on unmetered services, the following rates will be charged, payable monthly.

Hydrants	$24.00 per year each
Sprinkler Systems	.12 per sprinkler head per year

Inconsistent Ordinances Repealed

All ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

Effective Date.

This Ordinance shall be effective on July 1, 1970, and all rates herein shall apply to services provided after July 1, 1970.

Mayor

Councilman

Councilman

Councilman

Councilman

I, [illegible], hereby certify that this is a true and correct copy of the original document [illegible]

[illegible] Signatory

State of South Carolina, County of [illegible]

Subscribed and Sworn to before me this [illegible] day of [illegible] 2010

[illegible] Notary Public

My Commission Expires [illegible]

Exhibit D

ORDINANCE

Amending 1979 Code of Ordinances of
The City of Columbia, South Carolina,
Part 5, Chapter 4, Section 5-4001 Water rates
and Section 5-4005, Sewer service charge

BE IT ORDAINED by the Mayor and Council this 1st day of June, 1992, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 and Section 5-4005 are amended to read as follows:

92-306

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	*Out of City
Minimum 300	3/4"	2.93	5.86
	1"	4.89	9.78
	1 1/2"	6.84	13.68
	2"	10.75	21.50
	3"	18.57	37.14
	4"	34.21	68.42
	6"	73.31	146.62
	8"	98.44	196.88
	10"	232.65	465.30
		Additional charge per 100 cubic feet	
Next 9,700	all	.92	1.67
Next 90,000		.86	1.61
over 100,000		.81	1.55

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)	Industrial Monthly Water Service Charge - Out of City
Minimum 300	Meter Size Additional charge per 100 cubic feet

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		1.67
Next	9,700	1.61
Next	90,000	1.55
Next	100,000	1.50
Next	100,000	1.44
Next	200,000	1.38
Next	500,000	1.32
Over	1,000,000	

*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use (in cubic feet)	Monthly Charge
Minimum 150 per trailer pad	2.93 per pad
Over 150	Regular out of city rates

Section 5-4005 Sewer service charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	2.59	2.59
Each additional 100 cubic feet		
Operation	.67	.67
Debt service	.70	1.30
Total	1.37	1.97

Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. the minimum charge shall be:

Size of Meter	In City	Out of City
3/4"	6.69	8.49
1"	9.43	12.42
1 1/2"	12.17	16.35
2"	17.64	24.22
3"	28.59	43.40
4"	50.49	71.42
6"	105.23	150.08
8"	148.93	213.00
10"	328.29	470.61

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

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Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance shall be effective as of July 1, 1992.

Requested by:

_____

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 1/7/92

Final Reading 1/21/92

Ord. 92-57

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ORDINANCE NO. 94-027

Amending 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 Water rates and Section 5-4005, Sewer Service Charges

BE IT ORDAINED by the Mayor and Council this 8 day of June, 1994, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 is amended to read as follows:

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	Out of City
Minimum 300	5/8"	3.28	6.56
	1"	5.48	10.95
	1 1/2"	7.66	15.32
	2"	12.04	24.08
	3"	20.80	41.60
	4"	38.32	76.63
	6"	82.11	164.21
	8"	110.25	220.51
	10"	260.57	521.14
		Additional charge per 100 cubic feet	
Next 9,700	all	1.03	1.87
Next 90,000		.96	1.80
over 100,000		.92	1.74

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)	Industrial Monthly Water Service Charge - Out of City
	Meter Size
	Additional charge per 100 cubic feet
Minimum 300	
Next 9,700	1.87
Next 90,000	1.80
Next 100,000	1.74
Next 100,000	1.68
Next 200,000	1.61
Next 500,000	1.55
Over 1,000,000	1.48

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Erika D. Moore

*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use	Monthly Charge
Minimum 150 per trailer pad	3.28 per pad
Over 150	Regular out of city rates
Monthly Charge	

*Apartment or trailer water minimum:
300 cubic feet and 3/4" minimum amount per unit.

Section 5-4005 Sewer Service Charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	2.90	2.90
Each additional 100 cubic feet		
Operation	.75	.75
Debt service	.78	1.46
Total	1.53	2.21

Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter	In City	Out of City
5/8"	7.49	9.51
1"	10.56	13.91
1-1/2"	13.63	18.31
2"	19.76"	27.13
3"	32.02	48.61
4"	56.55	79.98
6"	117.86	168.09
8"	166.80	238.56
10"	367.68	527.08

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses

shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance is effective as of July 1, 1994.

Requested by:

MAYOR

Approved by:

City Manager

ATTEST:

Approved as to form:

City Attorney

City Clerk

Introduced 6/1/94

Final Reading 6/8/94

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ORDINANCE NO.: 97-057

Amending 1979 Code of Ordinances of the City of Columbia, South Carolina, Part 5, Public Utilities, Chapter 3, Wastewater Services, Section 5-3001, Definitions, (8); Section 5-3002, Usage of sanitary sewers comprising the sanitary sewer system (a)(2); and Chapter 4, Water and Sewer Rates, Section 5-4004, Sewer tapping fees; Section 5-4005, Sewer service charge and Section 5-4007, Sewer taps required

BE IT ORDAINED by the Mayor and Council this 17th day of September, 1997, that the 1979 Code of Ordinances of the City of Columbia, South Carolina, Part 5, Public Utilities, Chapter 3, Section 5-3001, Definitions (8), is amended to read as follows:

Section 5-3001 Definitions

(8) *Industrial waste and other pollutants* shall mean any of the following: (i) liquid wastes, other than domestic waste, resulting from processes or operations employed in industrial establishments; and/or (ii) liquid wastes, other than domestic waste, that are discharged from establishments providing special services; and/or (iii) contaminated groundwater.

Section 5-3002, Usage of sanitary sewers comprising the sanitary sewer system (a)(2) is amended to read as follows:

Section 5-3002 Usage of sanitary sewers comprising the sanitary sewer system.

(a)(2) Any quantities of rainwater, stormwater, groundwater, street drainage, water from yard fountains, ponds or lawn sprays or any other unpolluted water, except as hereinafter provided.

BE IT FURTHER ORDAINED that Part 5, Public Utilities Chapter 4, Water and Sewer Rates, Section 5-4004, Sewer tapping fees is amended by adding the following:

Section 5-4004 Sewer tapping fees

Contaminated groundwater: one tap for each 400 gallons, or portion thereof, or estimated average input per day into the sewer system.

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Tuka D. Moore

Section 5-4005, Sewer service charges is amended by adding the following:

Section 5-4005 Sewer service charge

Separate meters for discharges of contaminated groundwater are required. The following sewer rates shall apply for discharges of contaminated groundwater:

Discharge (in cubic feet)	Monthly Sewer Service Charge
Base	$25.00
Each additional 100 cubic feet	5.53

Section 5-4007, Sewer taps required is amended to read as follows:

Section 5-4007 Sewer taps required

It shall be unlawful for any person to discharge solid or liquid waste into the sanitary sewer system unless the standards of acceptable waste established by ordinance are met and the discharge is made through an approved connection. No material shall be discharged into the public sewer system through a manhole without a permit from the director of utilities and engineering, which permit shall be issued only in an emergency involving the public health and safety.

Hauled waste shall be deposited at an approved location at the wastewater treatment plant. Each depositor shall be approved by the director of utilities and engineering and shall be properly licensed to conduct such a business. Discharge of wastewater transported from private utilities is prohibited. The following fees shall be paid prior to the discharge of each load:

	Portable Toilet, Septic Tank and Grease Trap Wastes	Contaminated Groundwater
From 1 gallon to 500 gallons	$33.00	$ 81.00
From 501 gallons to 1,000 gallons	38.00	99.00
From 1,101 gallons to 1,500 gallons	43.00	109.00
From 1,501 gallons to 2,000 gallons	48.00	119.00
From 2,001 gallons to 2,500 gallons	53.00	132.00
From 2,501 gallons to 3,000 gallons	58.00	142.00
From 3,001 gallons to 3,500 gallons	63.00	157.00

Wastewater discharges having a stabilized pH lower than 6.0 or higher than 9.0 shall be subject to an additional pH adjustment charge or shall be prohibited as follows:

Less than 3.0	Prohibited
From 3.0 to 4.9	$ 10.00
From 5.0 to 5.9	5.00
From 6.0 to 9.0	No charge
From 9.1 to 10.0	$ 5.00
From 10.1 to 12.0	10.00
Greater than 12.0	Prohibited

This ordinance is effective as of final reading.

Requested by:

Utilities and Engineering Department

Florence B. Kezia
MAYOR Pro Tem

Approved by:

Michael A. Bierne
City Manager

ATTEST:

Approved as to form:

City Attorney

Vivian A. Krigbaum
City Clerk

Introduced: 9/3/97
Final Reading: 9/17/97

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Tika D. Mann

ORDINANCE NO. 98-040

Amending 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 Water rates and Section 5-4005, Sewer Service Charges

BE IT ORDAINED by the Mayor and Council this 17th day of June, 1998, that the 1979 Code of Ordinances of The City of Columbia, South Carolina, Part 5, Chapter 4, Section 5-4001 is amended to read as follows:

Section 5-4001 Water rates.

Monthly Water Service Charge

Monthly Water Use	Meter Size	In City	Out of City
Minimum 300	5/8"	3.51	7.02
	1"	5.86	11.72
	1 1/2"	8.20	16.39
	2"	12.88	25.77
	3"	22.26	44.51
	4"	41.00	81.99
	6"	87.86	175.70
	8"	117.97	235.95
	10"	278.81	557.62
		Additional charge per 100 cubic feet	
Next 9,700	all	1.10	2.00
Next 90,000		1.03	1.93
over 100,000		.98	1.86

*The following industrial rates shall apply to out of city consumers in which consumption reaches 1,000,000 cubic feet or more.

Monthly Water Use (in cubic feet)	Industrial Monthly Water Service Charge - Out of City
Minimum 300	Meter Size Additional charge per 100 cubic feet
Next 9,700	2.00
Next 90,000	1.93
Next 100,000	1.86
Next 100,000	1.80
Next 200,000	1.75

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Erika D. Mace

Next 500,000	1.70
Over 1,000,000	1.65

*The following mobile home park master meter rates shall apply to out of city consumers under contract for back-up or stand-by service prior to 1968.

Monthly Water Use	Monthly Charge
Minimum 150 per trailer pad	3.51 per pad
Over 150	Regular out of city rates Monthly Charge

*Apartment or trailer water minimum:
300 cubic feet and 3/4" minimum amount per unit.

Section 5-4005 Sewer Service Charge.

Monthly Water Use (in cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	3.10	3.10
Each additional 100 cubic feet		
Operation	.80	.80
Debt service	.83	1.56
Total	1.64	2.36

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Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter	In City	Out of City
5/8"	8.01	10.18
1"	11.30	14.88
1-1/2"	14.58	19.59
2"	21.14	29.03
3"	34.26	52.01
4"	60.51	85.58
6"	126.11	179.86
8"	178.48	255.26
10"	393.42	563.98

Maximum sewer charge on single family residences during the service periods commencing in the months of April through October will be 1400 cubic feet.

Sewer rates for apartment buildings and trailer parks shall be the base rate per dwelling unit plus the rate per 100 cubic feet as reflected by water consumption.

Sewer rates for hotels, motels, dormitories and rooming houses shall be one-half (1/2) the base rate per room plus the rate per 100 cubic feet as reflected by water consumption.

This ordinance is effective as of July 1, 1998.

Requested by:

Mayor

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Approved by:

Michael A. Bierman
City Manager

ATTEST:

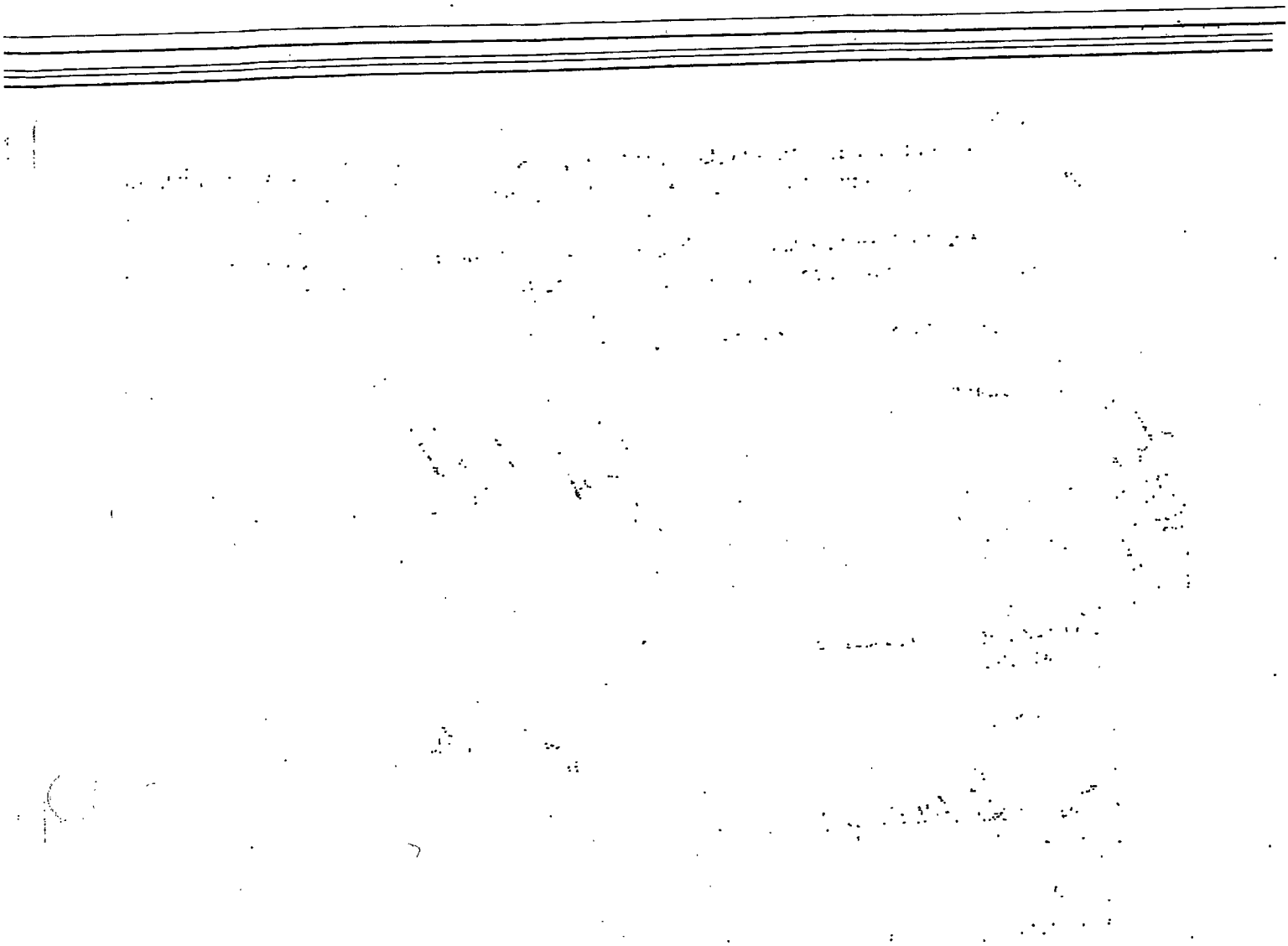
Virginia A. Griglione
City Clerk

Approved as to form:

City Attorney

Introduced: 6/10/98
Final Reading: 6/17/98

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ORDINANCE NO.: 2000-042

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates and Sec. 23-149, Sewer service rates (a) Generally

BE IT ORDAINED by the Mayor and Council this 14th day of June, 2000, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates, is amended to read as follows:

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

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Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum----300	5/8"	3.79	7.58
	1"	6.33	12.66
	1 1/2"	8.86	17.72
	2"	13.91	27.82
	3"	24.04	48.08
	4"	44.28	88.56
	6"	94.89	189.78
	8"	127.41	254.82
	10"	301.11	602.22
	Additional charge per 100 cubic feet		
Next 9,700	All	1.19	2.16
Next 90,000		1.11	2.08
over 100,000		1.06	2.01

(b) *Industrial rates for out-of-city consumers.* The following industrial rates shall apply to

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Erika D. Moore
CITY CLERK 2.16.2012

out-of-city consumers in which consumption reaches 1,000,000 cubic feet or more:

Monthly Water Use (cubic feet)	*Industrial Monthly Water Service Charge, Out of City*
Minimum-----300	Per Meter Size
	Additional charge per 100 cubic feet:
Next 9,700	2.16
Next 90,000	2.08
Next 100,000	2.01
Next 100,000	1.94
Next 200,000	1.89
Next 500,000	1.84
Over 1,000,000	1.78

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(c) *Mobile home park rates for out-of-city consumers.* The following mobile home park master meter rates shall apply to out-of-city consumers under contract for backup or standby service prior to 1968:

Monthly Water Use (cubic feet)	*Monthly Charge*
Minimum —— 150 per trailer pad	3.79
Over 150	Regular out of city rate monthly charge

Apartment or trailer water minimum: 300 cubic feet and three-fourth-inch minimum amount per unit.

Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149, Sewer service rates, (a) Generally, is amended to read as follows:

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	3.35	3.35
Each additional 100 cubic feet		
Operation	.87	.87
Debt service	.90	1.68
Total	1.77	2.55

This ordinance is effective as of final reading.

ORIGINAL STAMPED IN RED

Requested by:

MAYOR

Approved by:

Michael A. Brein
City Manager

Approved as to form:

City Attorney

ATTEST:

Peggy S. Breeland
City Clerk

Introduced: 6/7/2000
Final Reading: 6/14/2000

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Erika D. Howe
CITY CLERK

ORDINANCE NO.: 2000-063

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149, Sewer service rates, (b) Consumers using water cooling towers for air conditioning

BE IT ORDAINED by the Mayor and Council this 6th day of September, 2000, that Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149, Sewer service rates (b) Consumers using water cooling towers for air conditioning, of the 1998 Code of Ordinances of The City of Columbia, South Carolina, is amended to read as follows:

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Sec. 23-149. Sewer service rates.

(b) Consumers using water cooling towers for air conditioning. Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	In City	Out of City
5/8	$ 8.66	$ 11.00
1	12.20	16.10
1-1/2	15.74	21.20
2	22.82	31.40
3	36.98	51.80
4	65.30	92.60
6	136.10	194.60
8	192.74	276.20
10	424.61	610.25

New language designated by underline
Last Revised: 8/16/2000

ROA-0911

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Erika D. Moore
CITY CLERK 2-14-2002

This ordinance is effective as of final reading.

Requested by:

MAYOR

Approved by:

City Manager

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Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 8/23/2000
Final Reading: 9/6/2000

ORDINANCE NO.: 2002-046

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates and Sec. 23-149, Sewer service rates (a) Generally

BE IT ORDAINED by the Mayor and Council this 19th day of June, 2002, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143, Water service rates, is amended to read as follows:

Sec. 23-143. Water service rates.

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(a) *Generally.* Monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum---300	5/8"	4.09	8.19
	1"	6.84	13.67
	1 1/2"	9.57	19.14
	2"	15.02	30.05
	3"	25.96	51.93
	4"	47.82	95.64
	6"	102.48	204.96
	8"	137.60	275.21
	10"	325.20	650.40
	Additional charge per 100 cubic feet		
Next 9,700	All	1.29	2.33
Next 90,000		1.20	2.25
over 100,000		1.14	2.17

(b) *Industrial rates for out-of-city consumers.* The following industrial rates shall apply to

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Rika D. Meare

out-of-city consumers in which consumption reaches 1,000,000 cubic feet or more:

Monthly Water Use (cubic feet)	*Industrial Monthly Water Service Charge, Out of City*
Minimum----300	Per Meter Size
	Additional charge per 100 cubic feet:
Next 9,700	2.33
Next 90,000	2.25
Next 100,000	2.17
Next 100,000	2.10
Next 200,000	2.04
Next 500,000	1.99
Over 1,000,000	1.92

ORIGINAL
TAMPER NEED

Mobile home park rates for out-of-city consumers. The following mobile home park master meter rates shall apply to out-of-city consumers under contract for backup or standby service prior to 1968:

Monthly Water Use (cubic feet)	*Monthly Charge*
Minimum — 150 per trailer pad	4.09
Over 150	Regular out of city rate monthly charge

Apartment or trailer water minimum: 300 cubic feet and three-fourth-inch minimum amount per unit.

Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-149,

Sewer service rates, (a) Generally, is amended to read as follows:

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	3.62	3.62
Each additional 100 cubic feet		
Operation	.94	.94
Debt service	.97	1.81
Total	1.91	2.75

ORIGINAL STAMPED IN RED

This ordinance is effective as of final reading.

Requested by:

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/12/2002
Final Reading: 6/19/2002

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ORIGINAL STAMPED IN RED

ORDINANCE NO.: 2005-057

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates

BE IT ORDAINED by the Mayor and Council this 22nd day of June, 2005, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, are amended to read as follows:

Sec. 23-143. Water service rates.

(a) *Generally.* Monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	4.70	9.42
	1"	7.87	15.72
	1 1/2"	11.01	22.01
	2"	17.27	34.56
	3"	29.85	59.72
	4"	54.99	109.99
	6"	117.85	235.70
	8"	158.24	316.49
	10"	373.98	747.96
	Additional charge per 100 cubic feet		
Next 9,700	All	1.48	2.68
Next 90,000		1.38	2.59
Over 100,000		1.31	2.50

Paragraphs (b) and (c) are hereby deleted in their entirety.

CERTIFIED A TRUE COPY
Erika D. Moore

Sec. 23-149. Sewer service rates.

(a) *Generally.* The monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	4.16	4.16
Each additional 100 cubic feet		
Operation	1.08	1.08
Debt service	1.12	2.08
Total	2.20	3.16

This ordinance is effective as of final reading.

Requested by:

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

Erika D. Salley
City Clerk

Introduced: 6/8/2005
Final Reading: 6/22/2005

ORIGINAL STAMPED IN RED

ORIGINAL STAMPED IN RED

ORDINANCE NO.: 2006-046

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-14 Sewer service rates, (a) Generally

BE IT ORDAINED by the Mayor and Council this 8th day of November, 2006, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	Meter Size (inches)	In City	Out of City	
Minimum—300	5/8"	$ 4.94	$ 8.00	
	1"	8.26	13.35	
	1 1/2"	11.56	18.70	
	2"	18.14	29.35	
	3"	31.36	50.73	
	4"	57.76	93.42	
	6"	123.78	200.21	
	8"	166.20	268.83	
	10"	392.78	635.31	Additional charge per 100 cubic feet

Volumetric Charges are based on the customer category

Residential	In City	Out of City
Next 9,700	1.55	2.51
Next 90,000	1.45	2.35
Over 100,000	1.38	2.24
Irrigation	**In City**	**Out of City**
Next 9,700	2.51	4.07
Next 90,000	2.35	3.81
Over 100,000	2.24	3.62
All others	**In City**	**Out of City**
Next 9,700	1.48	2.40
Next 90,000	1.38	2.24
Over 100,000	1.31	2.12

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Erika D. Moore

Sec. 23-149. Sewer service rates.

(a) Generally. Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	4.37	7.87
Each additional 100 cubic feet		
Total	2.31	4.16

This ordinance is effective as of final reading.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 6/21/2006
Final Reading: 11/8/2006

ORIGINAL
STAMPED IN RED

ORIGINAL
STAMPED IN RED

ORDINANCE NO.: 2007-044

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally

BE IT ORDAINED by the Mayor and Council this27th day of June, 2007, that the 1998 Code Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	Meter Size (inches)	In City	Out of City
Minimum----300	5/8"	$5.19	$8.40
	1"	8.67	14.02
	1 1/2"	12.14	19.64
	2"	19.05	30.82
	3"	32.93	53.27
	4"	60.65	98.09
	6"	129.97	210.22
	8"	174.51	282.27
	10"	412.42	667.08
Additional charge per 100 cubic feet			

Volumetric Charges are based on the customer category

Residential	In City	Out of City
Next 9,700	1.63	2.64
Next 90,000	1.52	2.47
Over 100,000	1.45	2.35
Irrigation		
Next 9,700	2.64	4.27
Next 90,000	2.47	4.00
Over 100,000	2.35	3.80

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Erika D. Moore

	In City	Out of City
All others	1.55	2.52
Next 9,700	1.45	2.35
Next 90,000	1.38	2.23
Over 100,000		

ORIGINAL STAMPED IN RED

Sec. 23-149. Sewer service rates.

(a) Generally. Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	Monthly Sewer Service Charge	
	In City	Out of City
Base	4.59	8.26
Each additional 100 cubic feet	2.43	4.37

This ordinance is effective as of final reading.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

Interim City Attorney

ATTEST:

City Clerk, Interim

Introduced: 6/20/2007

Final Reading: 6/27/2007

ORIGINAL STAMPED IN RED

ORDINANCE NO.: 2008-039

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater

BE IT ORDAINED by the Mayor and Council this 18th day of June, 2008, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum—300	5/8"	$5.45	$8.82
	1"	9.10	14.72
	1 1/2"	12.75	20.62
	2"	20.00	32.36
	3"	34.58	55.93
	4"	63.68	102.99
	6"	136.47	220.73
	8"	183.24	296.38
	10"	433.04	700.43
	Additional charge per 100 cubic fee		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet) Residential	In City	Out of City
Next 9,700	$1.71	$2.77
Next 90,000	1.60	2.59
Over 100,000	1.52	2.47
Irrigation		
Next 9,700	2.77	4.48
Next 90,000	2.59	4.20
Over 100,000	2.47	3.99
All others		
Next 9,700	1.55	2.52
Next 90,000	1.45	2.35
Over 100,000	1.38	2.23

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Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use	*Monthly Sewer Service Charge*	
(cubic feet)	*In City*	*Out of City*
Base	$4.82	$8.67
Each additional 100 cubic feet	2.55	4.59

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	$9.09	$11.55
1	12.81	16.91
1-1/2	16.53	22.26
2	23.96	32.97
3	38.83	54.39
4	68.57	97.23
6	142.91	204.33
8	202.38	290.01
10	445.84	640.76

(f) *Contaminated groundwater.* Separate meters for discharges of contaminated groundwater are required. *In City or Out of City customers discharging contaminated ground water shall pay the Out of City base monthly sewer service charge times 1.5 plus the Out of City monthly sewer service charge for each 100 cubic feet times 1.5.*

This ordinance is effective as of July 1, 2008.

Requested by:

Utilities and Engineering

MAYOR

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 6/4/2008
Introduced: 6/11/2008
Final Reading: 6/18/2008

ORDINANCE NO.: 2010-089

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater

BE IT ORDAINED by the Mayor and Council this 23rd day of June, 2010, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally, (b) Consumers using water cooling towers for air conditioning and (f) Contaminated groundwater are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum---300	5/8"	5.56	9.00
	1"	9.28	15.01
	1 1/2"	13.01	21.03
	2"	20.40	33.01
	3"	35.27	57.05
	4"	64.95	105.05
	6"	139.20	225.14
	8"	186.90	302.31
	10"	441.70	714.44
	Additional charge per 100 cubic fee		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet) *Residential*	*In City*	*Out of City*
Next 9,700	1.74	2.83
Next 90,000	1.63	2.64
Over 100,000	1.55	2.52
Irrigation		
Next 9,700	2.83	4.57
Next 90,000	2.64	4.28
Over 100,000	2.52	4.07
All others		
Next 9,700	1.66	2.70
Next 90,000	1.55	2.52
Over 100,000	1.48	2.39

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T. Kad. Moore

Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	4.92	8.84
Each additional 100 cubic feet	2.60	4.68

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	9.27	11.78
1	13.07	17.25
1-1/2	16.86	22.71
2	24.44	33.63
3	39.61	55.48
4	69.94	99.17
6	145.77	208.42
8	206.43	295.81
10	454.76	653.58

(f) *Contaminated groundwater.* Separate meters for discharges of contaminated groundwater are required. In City or Out of City customers discharging contaminated ground water shall pay the Out of City base monthly sewer service charge times 1.5 plus the Out of City monthly sewer service charge for each 100 cubic feet times 1.5.

This ordinance is effective as of **July 1, 2010.**

Requested by:

Utilities and Engineering

Approved by:

City Manager

Approved as to form:

City Attorney

Public Hearing: 6/16/2010
Introduced: 6/16/2010
Final Reading: 6/23/2010

MAYOR

ATTEST:

City Clerk

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ORDINANCE NO.: 2011-027

Amending the 1998 Code of Ordinances of the City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, Sec. 23-143 Water service rates and Sec. 23-149 Sewer service rates, (a) Generally and (b) Consumers using water cooling towers for air conditioning

BE IT ORDAINED by the Mayor and Council this 21st day of June, 2011, that the 1998 Code of Ordinances of The City of Columbia, South Carolina, Chapter 23, Utilities and Engineering, Article V, Water and Sewer Rates, and Sec. 23-149 Sewer service rates, (a), Generally and (b) Consumers using water cooling towers for air conditioning are amended to read as follows:

Sec. 23-143. Water service rates.

Generally. Except as otherwise provided by contract, monthly water service charges shall be as follows:

Monthly Water Use (cubic feet)	*Meter Size (inches)*	*In City*	*Out of City*
Minimum---300	5/8"	5.84	9.45
	1"	9.74	15.76
	1 1/2"	13.66	22.08
	2"	21.42	34.66
	3"	37.03	59.90
	4"	68.20	110.30
	6"	146.16	236.40
	8"	196.25	317.43
	10"	463.79	750.16
	Additional charge per 100 cubic fee		

Volumetric Charges are based on the customer category

Monthly Water Use (cubic feet) *Residential*	*In City*	*Out of City*
Next 9,700	1.83	2.97
Next 90,000	1.71	2.77
Over 100,000	1.63	2.65
Irrigation		
Next 9,700	2.97	4.80
Next 90,000	2.77	4.49
Over 100,000	2.65	4.27
All others		
Next 9,700	1.74	2.84
Next 90,000	1.63	2.65
Over 100,000	1.55	2.51

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Sec. 23-149. Sewer service rates.

(a) *Generally.* Except as otherwise provided by contract, the monthly sewer service charge shall be as follows:

Monthly Water Use (cubic feet)	*Monthly Sewer Service Charge*	
	In City	*Out of City*
Base	5.17	9.28
Each additional 100 cubic feet	2.73	4.91

(b) *Consumers using water cooling towers for air conditioning.* Consumers using water cooling towers for air conditioning systems shall be given a credit of 30 cubic feet per ton per month during the service periods commencing in the months of April through October. The minimum charge shall be:

Size of Meter (inches)	*In City*	*Out of City*
5/8	9.73	12.37
1	13.72	18.11
1-1/2	17.70	23.85
2	25.66	35.31
3	41.59	58.25
4	73.44	104.13
6	153.06	218.84
8	216.75	310.60
10	477.50	686.26

This ordinance is effective as of **July 1, 2011.**

Requested by:

Utilities and Engineering

Approved by:

City Manager

MAYOR

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 5/17/2011
Introduced: 6/7/2011
Final Reading: 6/21/2011

STATE OF SOUTH CAROLINA

COUNTY OF RICHLAND

IN THE COURT OF COMMON PLEAS
FIFTH JUDICIAL CIRCUIT
C/A NO. 2011-CP-40-6705

Joseph S. Azar and Frank J. Cumberland, Jr., Individually and as Class Representatives

Plaintiffs,

vs.

City of Columbia,

Defendant.

AFFIDAVIT OF JEFFERY M. PALEN

RICHLAND COUNTY
FILED
2013 JUL 12 PM 2:51
JEANETTE W. McBRIDE
C.C.P. & G.S.

I, Jeffery M. Palen, being competent to testify as to the matters herein, and being duly sworn, do hereby testify to the following matters within my personal knowledge:

1. I am employed by the City of Columbia as its Chief Financial Officer.

2. As Chief Financial Officer, my responsibilities include planning, organizing, and directing all City fiscal, treasury, and budgetary policy and development along with other administrative or support functions of several departments.

3. The City manages its funds consistent with Generally Accepted Accounting Principles set forth by the Governmental Accounting Standards Board.

4. The City's general fund is the fund primarily derived from property taxes, sales taxes, business license taxes, and intergovernmental appropriations that is used to pay for general government. In Fiscal Year ("FY") 2010/2011, the City's general fund revenues totaled $113,391,263.00.

5. The City has instituted charges for access to or use of certain City property or services, including annual franchise fees paid in return for access to and use of City streets and

rights-of-way, monthly or daily parking fees paid for access to and use of City parking garages, monthly or daily charges for access to and use of the City's Drew Wellness Center, and monthly charges for access to and use of the City's water and sewer utility.

6. The City operates three proprietary enterprise funds for business-type activities that are accounted separately from its general fund – the City's Water and Sewer Enterprise Fund, Parking Facilities Enterprise Fund, and Non-Major Proprietary Funds. These enterprise funds are segregated from the City's general fund.

7. Revenues generated by monthly water and sewer charges, and by other revenue derived from water connection fees, water meter installation fees, sewer tap fees, a sewer plant expansion fees, interest income and other miscellaneous income, are deposited into its Water and Sewer Enterprise Fund ("Fund").

8. As stated in the City's Comprehensive Annual Financial Report for FY 2010/2011, attached as Exhibit A, the City's water and sewer utility generated gross revenues of $110,181,495.00 in FY 2008/2009, $113,389,385.00 in FY 2009/2010, and $110,749,377.00 in FY 2010/2011.

9. In FY 2008/2009, water sales generated approximately $57 million dollars, and sewer sales generated approximately $40 million dollars in revenue. In FY 2009/2010, water sales generated approximately $59 million dollars and sewer sales generated approximately $40 million dollars in revenue. In FY 2010/2011, water sales generated approximately $60 million dollars and sewer sales generated approximately $40 million dollars in revenue.

10. The City's monthly water and sewer rate charges are categorized into different types of user - residential use, irrigation use, and "all others," which generally means commercial use. These categories are further divided into rates applicable to customers residing

within the City's corporate limits ("Resident") and those residing outside the City's corporate limits ("Non-Resident").

11. Most of the City's water and sewer revenue is derived from Non-Resident customers. In FY 2008/2009, water sales generated approximately $41.2 million dollars from Non-Resident customers and approximately $15.6 million dollars from Resident customers. In FY 2008/2009, sewer sales generated approximately $22.9 million dollars from Non-Resident customers and approximately $16.4 million dollars from Resident customers. In FY 2009/2010, water sales generated approximately $42.4 million dollars from Non-Resident customers and approximately $16.2 million dollars from Resident customers. In FY 2009/2010, sewer sales generated approximately $23.6 million dollars from Non-Resident customers and approximately $16.9 million dollars from Resident customers. In FY 2010/2011, water sales generated approximately $42.6 million dollars from Non-Resident customers and approximately $16.4 million dollars from Resident customers. In FY 2010/2011, sewer sales generated approximately $23.1 million dollars from Non-Resident customers and approximately $17.1 million dollars from Resident customers.

12. The City's accounting practices do not provide a means to ascertain whether non-resident or resident revenues were used for the expenditures challenged by Plaintiffs because the City does not segregate Non-Resident revenues from Resident revenues.

13. From the Fund, the City pays for the utility's administration, operation, maintenance, and improvements, along with economic development activities.

14. From this Fund, the City also expends monies for debt service on revenue bonds issued for maintenance, capital replacements and/or improvements to its utility infrastructure.

15. Not all of the City's water and sewer maintenance and improvement projects are funded through bond issues. For example, during FY 2008/2009 through FY 2010/2011, the

utility generally spent $15 to $20 million dollars each year for water and sewer construction and maintenance projects without incurring indebtedness.

16. Because the water and sewer utility is not a separate stand-alone entity from the City, the utility is served by other City departments. The City charges to the Fund the cost of these City services performed for the utility.

17. The City expended $508,784.34 in FY 2008/2009, $555,519.47 in FY 2009/2010, and $482,939.82 in FY 2010/2011 from its Fund to identify and map its water and sewer infrastructure within its geographic information system ("GIS").

18. A majority of the expenses of the City's street repair division within its Public Works Department is funded by water and sewer revenues because most street repairs are directly attributable to water and sewer construction. The City expended $977,837.28 in FY 2008/2009, $993,441.49 in FY 2009/2010, and $1,115,543.57 in FY 2010/2011 from its Fund to pay for street repairs attributable to the utility.

19. A portion of the monies needed to operate the City's purchasing department is paid from the Fund. The City charges to the utility its pro rata share of the Purchasing Department expenses based upon the volume of bids and other solicitations for services for the utility. The City expended $233,284.77 in FY 2008/2009, $188,605.94 in FY 2009/2010, and $273,870.32 in FY 2010/2011 from its Fund to pay for the utility's pro rata costs of the City's purchasing department.

20. The costs of police security for the City's water and sewer treatment plants are paid from the Fund. The City expended $469,481.95 in FY 2008/2009, $729,706.56 in FY 2009/2010, and $698,422.18 in FY 2010/2011 from its Fund for police security.

21. The costs of maintaining and repairing fire hydrants in order to assure adequate water supply and pressure in the event of fire are paid from the Fund. The City expended

$508,566.39 in FY 2008/2009, $319,335.07 in FY 2009/2010, and $295,747.10 in FY 2010/2011 from its Fund for fire hydrant maintenance.

22. The City expended $1,215,530.76 in FY 2008/2009, $1,256,122.63 in FY 2009/2010, and $1,165,495.58 in FY 2010/2011 from its Fund to pay part of the costs to maintain City-owned buildings used or occupied by the water and sewer utility.

23. The City expended $36,199.45 in FY 2009/2010, and $26,734.00 in FY 2010/2011 from its Fund to pay for public educational material promoting safe drinking water and informing the public how to help reduce sewer overflows. In FY 2008/2009, the City budgeted $48,600 for these public educational materials; however, the money was not expended.

24. These City services identified in Paragraphs 16-23 support the business of the utility and the costs of these services charged to the utility are determined by measurable, actual costs attributable to the utility.

25. Additionally, since FY 2008/2009, the City charges to or transfers $2,270,000.00 annually to pay for the utility's share of general administrative services such as payroll services, billing and collections, and legal services that cannot be measured as easily as the services described above. This allocation of $2.27 million dollars was transferred from the Fund to the general fund in fiscal years 2008/2009 and 2010/2011. During FY 2009/2010, the City charged the $2.27 million dollars to the Fund.

26. The City expended $814,543.70 in FY 2008/2009, $774, 879.02 in FY 2009/2010, and $772,267.33 in FY 2010/2011 from its Fund for its economic development department.

27. The City expended $624,267.29 in FY 2008/2009, $660,857.11in FY 2009/2010, and $585,936.77 in FY 2010/2011 from its Fund for its economic development special projects.

28. The City expended $393,934.55 in FY 2008/2009, $297,179.54 in FY 2009/2010, and $210,663.51 in FY 2010/2011 from its Fund to pay expenses of its Office of Business Opportunities.

29. The City funds four development corporations from its Fund – the Columbia Development Corporation, the Eau Claire Development Corporation, the Columbia Housing Development Corporation and the TN Development Corporation. Collectively, the City expended $1,053,522.00 in FY 2008/2009, $1,154,478.00 in FY 2009/2010, and $1,147,242.42 in FY 2010/2011 for these four development corporations.

FURTHER AFFIANT SAYETH NOT.

Jeffery M. Palen

Jeffery M. Palen
Chief Financial Officer
City of Columbia
1136 Washington Street
Columbia, South Carolina 29217
545-4093

Sworn before me, this the 12th day of July, 2013.

Latisha A Grice

Notary Public for State of South Carolina

My Commission expires Jan. 11, 2022

LATISHA ANN GRICE
NOTARY PUBLIC
State of South Carolina
My Commission Expires January 11, 2022

EXHIBIT A

COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY OF COLUMBIA, SOUTH CAROLINA

FISCAL YEAR ENDED JUNE 30, 2011

City Manager
Steven A. Gantt

Finance Director
William H. Ellis, CPA

Prepared by the
Finance Department

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CITY OF COLUMBIA, SOUTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended June 30, 2011

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INTRODUCTORY SECTION

CITY OF COLUMBIA
SOUTH CAROLINA

February 2, 2012

Honorable Stephen K. Benjamin, Mayor
Members of City Council
City of Columbia, South Carolina

Ladies and Gentlemen:

The Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011 is presented herein with the senior leadership team's admiration and sincere thankfulness to the City Council for their energy, vision, devotion to public service and collective statesmanship. This report confirms the implementation of council's emphasis and favor of conservative fiscal practices and affirms the City of Columbia as one of South Carolina's financially well-managed cities.

The organization, form, and content of this report, and the accompanying financial statements and statistical tables, were formulated according to the principles prescribed by the Governmental Accounting Standards Board and the Government Finance Officers Association. The City of Columbia's financial statements have been audited by WebsterRogers LLP, a firm of licensed certified public accountants. WebsterRogers LLP concluded, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the year ended June 30, 2011, are fairly presented in conformity with Generally Accepted Accounting Principles. The independent auditor's report is presented as the first component of the financial section of this report. Accuracy of the presented data and the completeness and fairness of this publication rests with the City, and its management willingly assumes full responsibility for the same. We believe that the report includes all disclosures necessary to enable the reader to gain a thorough understanding of the City's financial affairs.

PRESENTATION

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section, which is unaudited, includes this Letter of Transmittal; a list of the City of Columbia's elected officials and organizational charts of City staff and the Accounting Division. The Financial Section includes the Management's Discussion and Analysis, the Government-Wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements, Required Supplementary Information, combining schedules as well as the independent auditor's report on these financial statements and schedules. The Statistical Section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Columbia's MD&A can be found immediately following the report of the independent auditors.

REPORTING ENTITY

The financial reporting entity (the government) includes all the funds and account groups of the Primary Government (i.e., the City of Columbia as legally defined), as well as its Component Units. The Component Units of the City of Columbia are legally separate entities for which the Primary Government is financially accountable. The government provides a full range of services including police and fire protection, certain judicial services, community development and promotion, water and sewer services, solid waste services, construction and maintenance of streets and infrastructure, recreational activities and cultural events.

Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the Primary Government and to differentiate their financial position and results of operations.

The City and its Organization

The City of Columbia is the largest city and the capital of South Carolina. The City remains steadfastly committed to enhancing the quality of life for each resident of, and visitor to the greater Metro-Columbia area. Being cast in the pivotal lead ambassador role of South Carolina is not foreign to the City and it is a duty and responsibility that leadership gladly accepts as we serve as the cultural, educational, health-care, and commercial center of the state. Columbia, located in the geographic center of South Carolina, is accommodated by three interstate highways, which enviably positions the City as a comfortable drive to most other southeastern metropolitan areas. There are 136.79 square miles of land within the corporate boundaries of the City. The City's estimated population is 129,272 with 767,598 in the metro area.

The City of Columbia operates under a Council – Manager form of government. Policy making and legislative authority is vested with the six members of City Council and the elected Mayor. They also oversee the City Manager who is the Chief Executive Officer of the City and manages the day-to-day operations including budgeting and finances.

Economic Conditions and Outlook

The Greater Columbia Area has a world class business-friendly operating environment, a well-trained labor force, an excellent transportation network and support infrastructure that is conducive to business growth and development. This results in steady growth for the Columbia economy. A balanced economic base, including federal, state and local governments, plus a large medical community provides a stable source of jobs for the growing workforce. The number of jobs in the region decreased from 346,214 to 344,294 during fiscal year 2011. Even a regional decrease in employment did not prevent the City from increasing its assets. This economic balance does not happen by chance; the City has a strong economic development team of professionals that has embarked on an enterprising modernization strategy to ensure a favorable economic future by diversification.

Fort Jackson, one of the country's largest military training facilities, is also located in Columbia. Annual expenditures by Fort Jackson exceed $700 million, and over 100,000 family members visit the Midlands area each year to attend basic training graduation activities. These visitors have a solid impact on the local economy, supporting local hotels, restaurants and the retail shopping industry. Fort Jackson's new $150 million infrastructure project is under way and is a significant benefit to the local economy.

Another City strategic business partner is the University of South Carolina. In connection with the City of Columbia and Richland County, USC has launched a 56-acre research facility named the Innovista Campus. The research to be conducted at the Innovista Campus will concentrate on nanotechnology, hydrogen fuel cell research, bio-medical and environmental sciences. The economic impact of all this new construction, creation of new companies and new jobs is being felt currently and will positively impact the local and state business climate, adding another element of diversity to our economy far into the future.

The renaissance of Columbia's City Center continues; the Meridian Tower office building and headquarters of First Citizens Bank & Trust Company are complete. The CanalSide project, redevelopment of the S.C. Mental Health property, North Columbia projects and The Congaree Vista District (Vista) continues to be a major economic force in Columbia's City Center.

MAJOR INITIATIVES

As the City's Master Plan is implemented, the strengths and opportunities available to support the continued growth of Columbia become more apparent. The Master Plan sets forth a list of development opportunities, principles and strategies to guide public and private investment in the future, and focus on creating a vibrant urban core with a mixture of residential, retail and office space along with cultural and entertainment opportunities.

The Three Rivers Greenway is providing river access to the public while preserving the natural beauty and protecting the rivers as an asset for the local communities. The CanalSide Esplanade and Canalfront project provides prima facie evidence of the City's commitment to responsible riverfront development.

As previously reported, the City of Columbia is ready to embark on a variety of multi-year infrastructure projects. The projects will allow cabling for underground utilities, replacing or moving old water, sewer and storm drain utilities, redesigning streets, and updating gateways into the city. Streetscape improvement projects including new sidewalks, period street lighting, and major landscaping can be seen up and down the City's streets.

RELEVANT FINANCIAL POLICIES

Internal Controls

Internal controls are procedures that are designed to protect assets from loss, theft or misuse; to check the accuracy and reliability of accounting data; to promote operational efficiency; and to encourage compliance with managerial policies. The management of the City is responsible for establishing a system of internal controls designed to provide reasonable assurances these objectives are met.

Cash management practices

The investment portfolio is split between four asset managers. In addition to investments, the City has purchased certificates of deposit. At June 30, 2011, all certificates of deposit were insured through the FDIC or collateralized with investments held by third party institutions. All investments are in compliance with South Carolina State Laws (S.C. Code of Laws, § 6-5-10).

Budgetary control

The City maintains budgetary controls, which are designed to ensure compliance with legal provisions of the annual budget adopted by Council. It is the City's objective to conduct an open budget process providing for input from department administrators, top management, elected officials and the public as the City's programs and services are determined for the next year.

ACKNOWLEDGEMENTS

The preparation of this report could not be accomplished without the dedicated staff of the entire Accounting Division of the Finance Department. We would also like to express our appreciation to all members of other departments who contributed to its preparation and dedicated considerable resources to ensure our successful completion of this report.

In closing, we are thankful for the leadership and support of the Columbia City Council in the work that they do for the citizens and customers of the City of Columbia.

Respectfully submitted,

Steven A. Gantt
City Manager

William H. Ellis, CPA
Finance Director

CITY OF COLUMBIA, SOUTH CAROLINA
CITY LEADERS

As of June 2011

Mayor

Stephen K. Benjamin

Council Members

District 1	Sam Davis
District 2	Brian DeQuincey Newman
District 3	Belinda Gergel
District 4	Leona Plaugh
At Large	Tameika Isaac-Devine
At Large	Daniel J. Rickenmann

City Manager

Steven A. Gantt

Assistant City Managers

Senior Assistant City Manager for Operations	S. Allison Baker
Assistant City Manager for Administrative Services	Gladys L. Brown
Assistant City Manager for Public Safety	Michael King

Department Directors

City Attorney	Ken Gaines
Community Development	Deborah Livingston, interim
Court Administrator	Judge Dana Turner
Development Services	Krista Hampton
Economic Development	James B. Gambrell
Emergency Communications	Kimberly Gathers
Finance	William Ellis, CPA
Fire	Aubrey Jenkins (interim)
General Services	David Knoche
Governmental Affairs & Community Relations	Teresa Florence
Human Resources	Gladys Brent
Information Technology	Vincent Simonowicz
Office of Business Opportunities	Deborah Livingston, interim
Parks and Recreation	John Connolly
Police	Randall Scott,
Public Relations	Leshia Utsey
Public Works	Melissa Smith Gentry, P.E.
Utilities & Engineering	Joseph Jaco

Development Corporation Directors

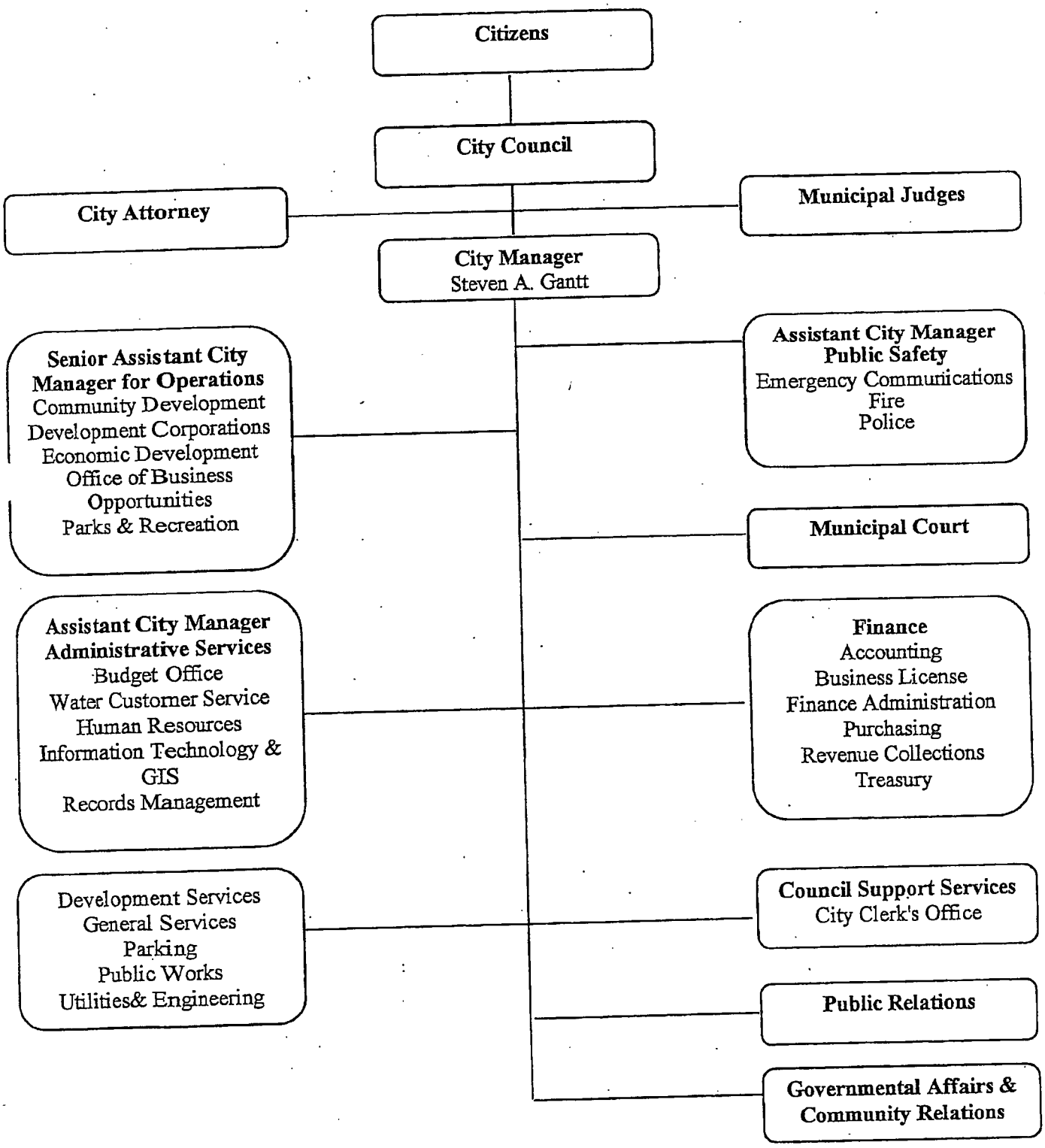
Columbia Development Corp	Fred Delk
Columbia Housing/TN Development Corp	Deborah Livingston
Eau Claire Development Corp	Vacant

Other Directors

Columbia Empowerment Zone, Inc.	Tina Herbert
Midlands Authority for Conventions, Sports, and Tourism	Ric Luber

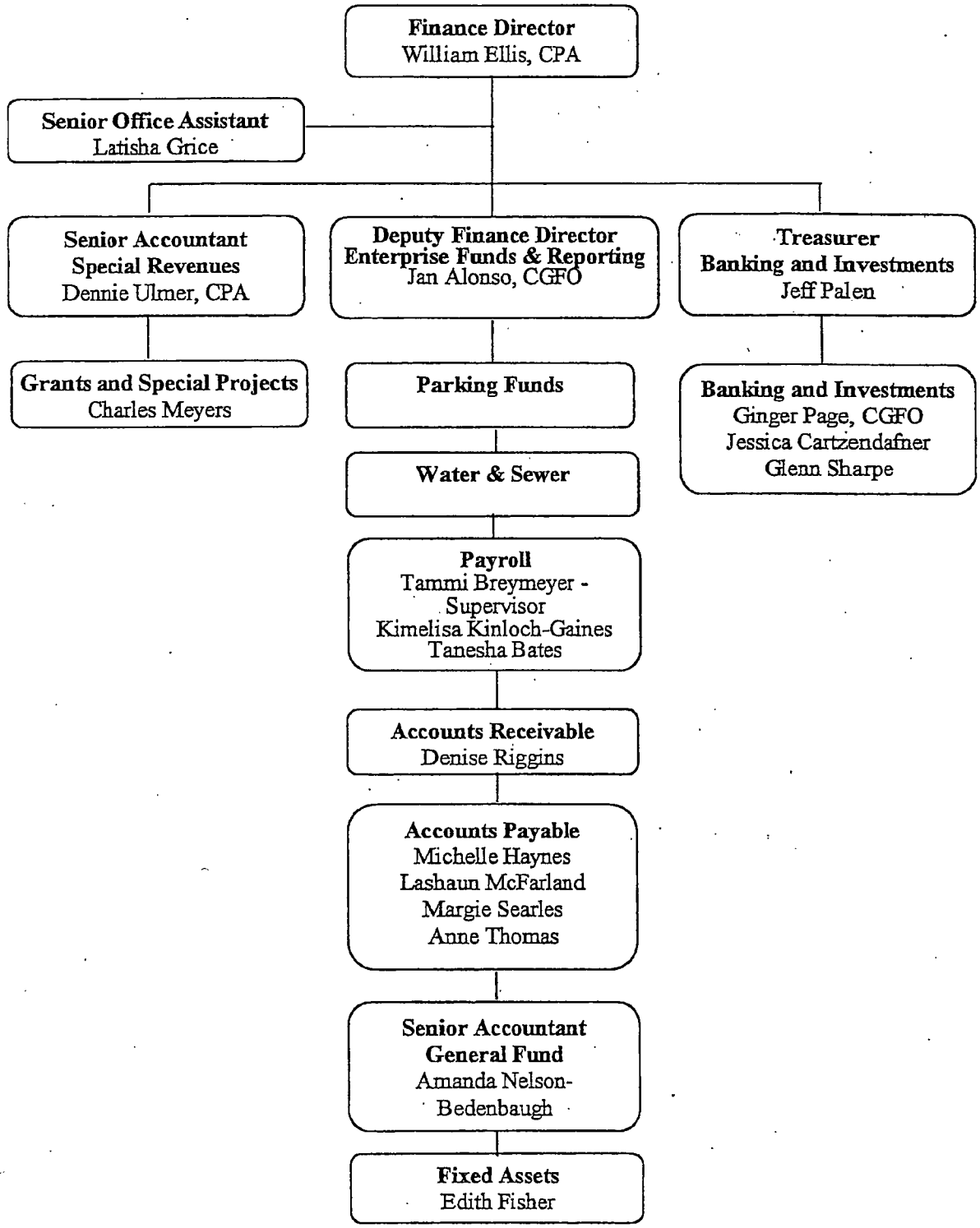
City of Columbia
Organizational Chart

As of June 2011



City of Columbia
Finance Department (Accounting and Treasury)
Organizational Chart

As of June 2011



FINANCIAL SECTION

Independent Auditors' Report

The Honorable Stephen K. Benjamin, Mayor
and Members of City Council
City of Columbia, South Carolina
Columbia, South Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for the City of Columbia (the City), as of and for the year ended June 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion the financial statements referred to in paragraph one present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Columbia as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2012, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in assessing the results of our audit.

The management's discussion and analysis and required supplementary information, listed in the accompanying table of contents, are not a required part of the basic financial statements, but are required supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund statements and schedules, and supplementary information to the financial statements, and the statistical section, as listed in the accompanying table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Fines, Assessments and Surcharges listed in the Table of Contents under Supplementary Information is presented for purposes of additional analysis as required by the State of South Carolina and is not a required part of the basic financial statements. The combining and individual fund statements and schedules, and supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Webster Rogers LLP

Columbia, South Carolina
January 18, 2012

The following summary and overview is presented by the financial management team of the City of Columbia ("City") in an effort to provide a brief, easy to read, yet concise financial analysis of what the many pages of schedules, comparisons, statements and notes of the Comprehensive Annual Financial Report represents and supports. We have found that many interested readers, those that may not be particularly well versed in the accounting discipline, prefer to be informed via the narrative format, thus this is "our work" to satisfy that need. Please be encouraged to consider the information presented here as well as that found in the letter of transmittal which starts on page 1 of this report.

The discussion and analysis is organized to increase the amount of information and detail as the reader continues through the pages of this document. The following are the "top three" financially significant facts, if you should read nothing further, these highlights are important for you to know and find confidence in the fact that your elected officials and appointed professionals are maintaining the City's long history of financial stewardship, integrity and strength.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $790.9 million (net assets), including $557.9 million invested in capital assets, net of related debt.
- The government's total net assets increased by $5.5 million when compared to the net assets on June 30, 2010.
- $79.8 million of improvements to water and sewer infrastructure were included in "construction in progress".

he financial data of the annual report is organized much like this discussion, in that it too provides consolidated nformation and aggregate reporting in the first few pages and then increases the amount of detail as the reader progresses through the report, and concludes by providing very detailed explanations to the "how and why" of certain presented financial data in the notes to the financial statement section. The reader will need to understand the concept of funds being established on the basis of legal requirement, source of revenue or service provided. You will come to know that the City of Columbia has three types of funds: Governmental, Proprietary, and Fiduciary.

Overview of the Financial Statements

The City's basic financial statements are comprised of three components: 1) government-wide (consolidating all the activities of the City), 2) fund (taking each activity of the City and placing its financial reporting into a designated fund), and 3) notes to the financial statements. The City of Columbia employs the government-wide financial statements to distinguish functions of the City's operations that are principally supported by taxes and government related revenues, which are ***governmental activities***, and from the functions of the City's operations that are supported primarily by fees and charges for service rendered, which are ***business-type activities***. The following are examples of each:

Governmental Activities – police and fire department, public works, and parks & recreation
Business-type Activities – water and sewer facilities, parking facilities, and storm water facilities

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. In the private-sector the statement that presents all that the business owns (Assets) and the claims against those Assets by others (Liabilities) and the resulting Net Assets of the company (Assets minus Liabilities) is called the Balance Sheet. The government-wide balance sheet is titled "The Statement of Net Assets" and it provides the same information. Over time, increases or decreases in net assets may serve as a useful indicator of the financial well being of the City.

The consolidated net assets schedule below displays the net assets for both the governmental activities and business-type activities. The complete Government-wide financial statements can be found beginning on page 20 of this report.

Our discussion will first focus on the governmental activities followed by a review of the business-type activities. This schedule and the changes in net assets schedule will be our reference for these discussions.

City of Columbia
Statement of Net Assets
June 30, 2011 and 2010

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and other assets	$ 151,574,704	$ 126,791,575	$ 342,794,613	$ 377,334,953	$ 494,369,317	$ 504,126,528
Capital assets	209,885,396	206,955,612	647,707,620	598,606,876	857,593,016	805,562,488
Total assets	361,460,100	333,747,187	990,502,233	975,941,829	1,351,962,333	1,309,689,016
Liabilities						
Long-term liabilities outstanding	91,985,498	85,432,136	351,037,353	348,140,425	443,022,851	433,572,561
Other liabilities	75,356,621	60,158,426	42,705,656	30,579,650	118,062,277	90,738,076
Total liabilities	167,342,119	145,590,562	393,743,009	378,720,075	561,085,128	524,310,637
Net assets						
Invested in capital assets, net of related debt	142,944,260	141,865,590	414,942,578	438,133,821	557,886,838	579,999,411
Restricted	27,905,320	24,099,819 *	9,231,571	9,231,571	37,136,891	33,331,390 *
Unrestricted	23,268,401	22,191,216 *	172,585,075	149,856,362	195,853,476	172,047,578 *
Total net assets	$ 194,117,981	$ 188,156,625	$ 596,759,224	$ 597,221,754	$ 790,877,205	$ 785,378,379

* Amounts have been reclassified to conform to current year presentation.

The statement of changes (activities) presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

City of Columbia
Condensed Statement of Changes in Net Assets
For the Years Ended June 30, 2011 and 2010

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program revenues						
Charges for services	$ 53,502,663	$ 50,199,048	$ 120,920,888	$ 122,046,529	$ 174,423,551	$ 172,245,577
Operating grants & contributions	35,000,087	33,896,504	0	0	35,000,087	33,896,504
Capital grants & contributions	3,618,198	5,851,833	4,038,585	5,154,530	7,656,783	11,006,363
General revenues						
Property taxes	35,775,181	34,096,781	0	0	35,775,181	34,096,781
Other taxes	24,915,526	26,974,144	0	0	24,915,526	26,974,144
Unrestricted investment income	1,068,106	417,459	3,389,883	5,146,089	4,457,989	5,563,548
Gain on disposal of capital assets	0	0	143,088	17,476	143,088	17,476
Total revenues	153,879,761	151,435,769	128,492,444	132,364,624	282,372,205	283,800,393
Expenses						
General government	35,131,885	53,883,052	0	0	35,131,885	53,883,052
Judicial	2,697,932	2,360,125	0	0	2,697,932	2,360,125
Finance department	2,235,981	1,986,467	0	0	2,235,981	1,986,467
Community development	4,365,542	4,017,482	0	0	4,365,542	4,017,482
[illegible]c safety	58,762,428	50,615,722	0	0	58,762,428	50,615,722
[illegible]ks & recreation	11,445,882	8,681,126	0	0	11,445,882	8,681,126
Public services	21,229,705	17,884,065	0	0	21,229,705	17,884,065
General services	3,924,144	3,598,839	0	0	3,924,144	3,598,839
Community promotion	7,843,093	8,990,842	0	0	7,843,093	8,990,842
Interest on bonds	3,763,963	3,413,317	0	0	3,763,963	3,413,317
Non departmental	2,644,113	1,936,148	0	0	2,644,113	1,936,148
Water/sewer facilities	0	0	107,934,251	103,530,941	107,934,251	103,530,941
Hydro electric plant	0	0	1,615,222	3,310,407	1,615,222	3,310,407
Storm water operating	0	0	5,169,916	4,117,396	5,169,916	4,117,396
Parking facilities	0	0	7,234,418	6,959,024	7,234,418	6,959,024
Redevelopment programs	0	0	606,265	4,704,419	606,265	4,704,419
Parks and recreation camp	0	0	268,639	248,705	268,639	248,705
Total expenses	154,044,668	157,367,185	122,828,711	122,870,892	276,873,379	280,238,077
Increase (decrease) in net assets before transfers	(164,907)	(5,931,416)	5,663,733	9,493,732	5,498,826	3,562,316
Transfers	6,126,263	4,838,083	(6,126,263)	(4,838,083)	0	0
Change in net assets	5,961,356	(1,093,333)	(462,530)	4,655,649	5,498,826	3,562,316
Net assets - beginning of year	188,156,625	189,249,958	597,221,754	592,566,105	785,378,379	781,816,063
Net assets - end of year	$ 194,117,981	$ 188,156,625	$ 596,759,224	$ 597,221,754	$ 790,877,205	$ 785,378,379

In comparison to the prior year net assets, the City's net assets increased $10.1 million in governmental activities and decreased $4.8 million in business-type activities during the current fiscal year. The following tables and graphs provide information regarding the government's change in net assets for the year ended June 30, 2011.

Our discussion and analysis will include a discussion of the governmental activities, and the business-type activities review will follow. The tables below will calculate the changes to the net assets, first in aggregate and then by detailed sources and uses of how the changes were affected.

City of Columbia
Net Change in Assets-Governmental Activities
(in thousands)

Net Assets June 30, 2011	$194,118
Less: Net Assets June 30, 2010	188,157
Change in Assets	**$ 5,961**

The next schedule will present the actual source of the revenues and use of the expenditures that were made over the year that resulted in this change.

City of Columbia
Changes in Net Assets-Governmental Activities
(in thousands)

	Revenues	Expenses	Net Change
Program Revenues	$92,121		
General Revenues	61,759		
Other Revenues/Transfers	6,126		
General Government		$35,132	
Judicial		2,698	
Finance		2,236	
Community Development		4,366	
Public Safety		58,762	
Parks and Recreation		11,446	
Public Services		21,230	
General Services		3,924	
Community Promotions		7,843	
Interest on Bonds		3,764	
Other		2,644	
Net Revenues	$160,006		
Less: Expenses		$154,045	
Total Net Change in Assets			**$ 5,961**

Our discussion will continue as we look more closely at the revenues and expenses. From the above schedule the reader can see where the revenues were generated and which department was charged for the expenses. Our next table will show the classification of both the revenues and expenses.

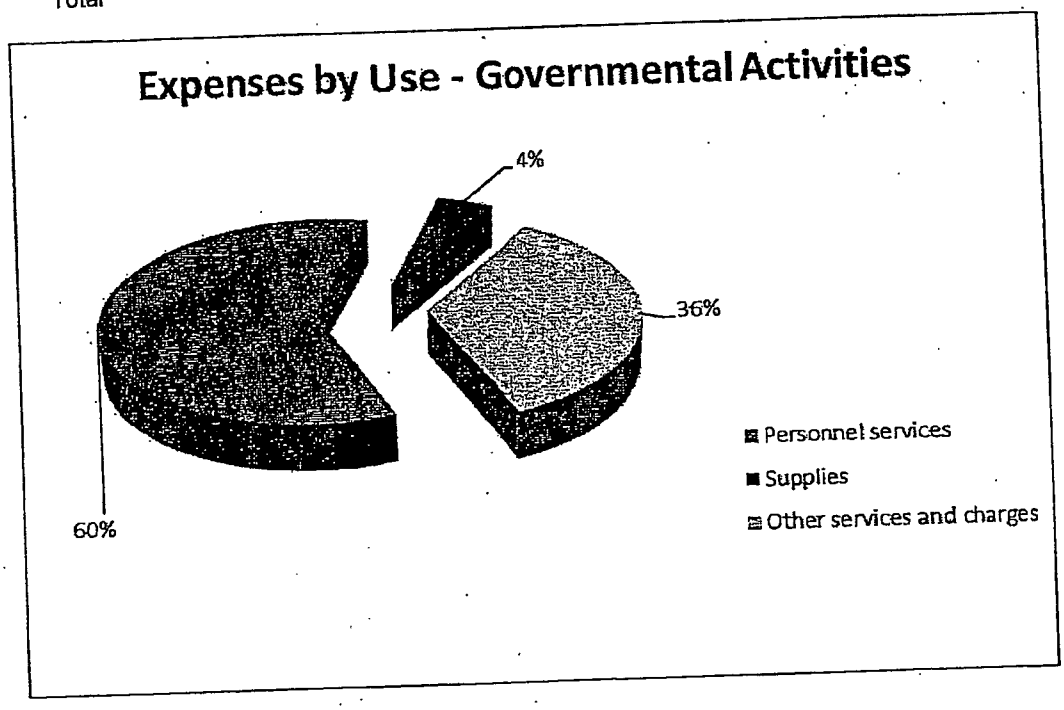
Revenues by Source – Governmental Activities
(in thousands)

Charges for services	$ 53,503
Operating and capital grants and contributions	38,618
General property taxes	35,775
Other taxes	24,916
Unrestricted investment income	1,068
Other/Transfer	6,126
Total	$ 160,006

We will now look at the "use" side of the changes in the net assets; the schedule below will show the expense classification. Most readers will find this table of interest as it will show the "mix" of expenses required to generate the changes we have been considering.

Expenses by Use - Governmental Activities
(in thousands)

Personnel services	$ 91,869
Supplies	6,914
Other services and charges	55,262
Total	$ 154,045



Our review will now move to the business-type activities, in much the same manner as we explored the governmental activities.

City of Columbia
Net Change in Assets-Business-type Activites
(in thousands)

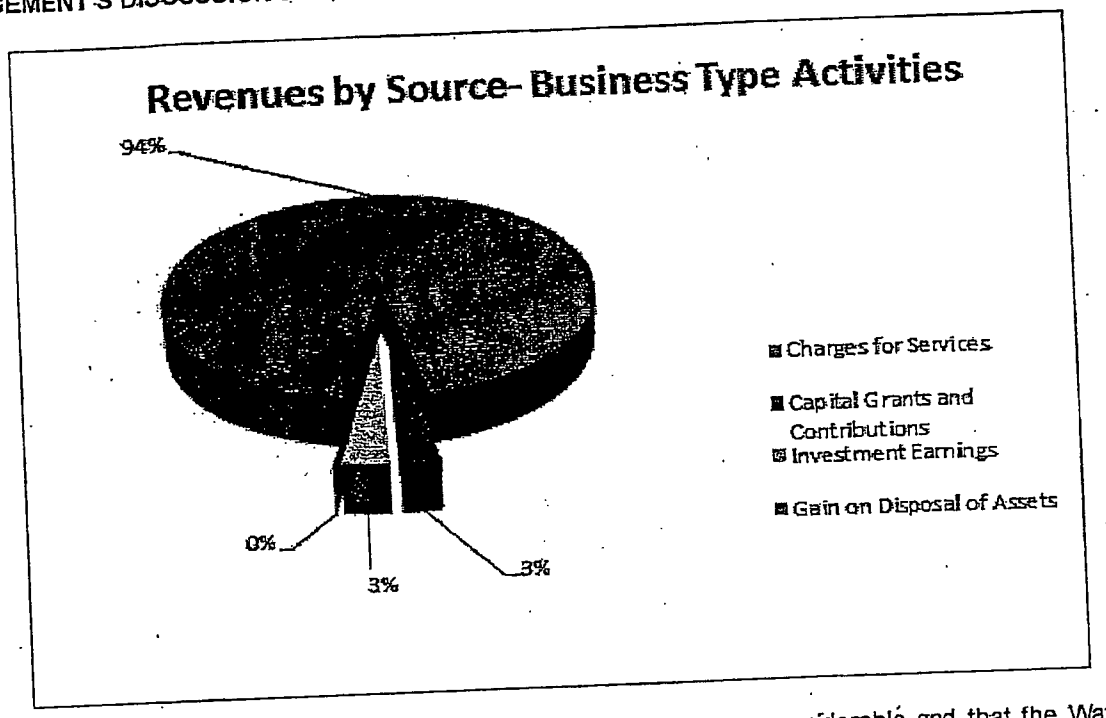
Net Assets June 30, 2011	$ 596,759
Less: Net Assets June 30, 2010	597,222
Change in Assets	$ (463)

The next schedule will present the actual source of the revenues and use of the expenditures that were made over the year that resulted in this change.

City of Columbia
Changes in Net Assets-Business-type Activities
(in thousands)

	Revenues	Expenses	Net Change
Charge for Services	$120,921		
Capital Grants and Contributions	4,039		
Investment Income	3,389		
Gain on disposal	143		
Water & Sewer		$107,934	
Hydro-Electric Plant		1,615	
Storm Water		5,169	
Parking Facilities		7,235	
Redevelopment		607	
Parks and Recreation Camp		269	
Other/Transfers		6,126	
Net Revenues	$128,492		
Less: Expenses		$128,955	
Total Net Change in Assets			$(463)

The table and graph below will present the same information in a different format as well as from a different perspective, much as we did in the review of the governmental activities portion of our discussion.

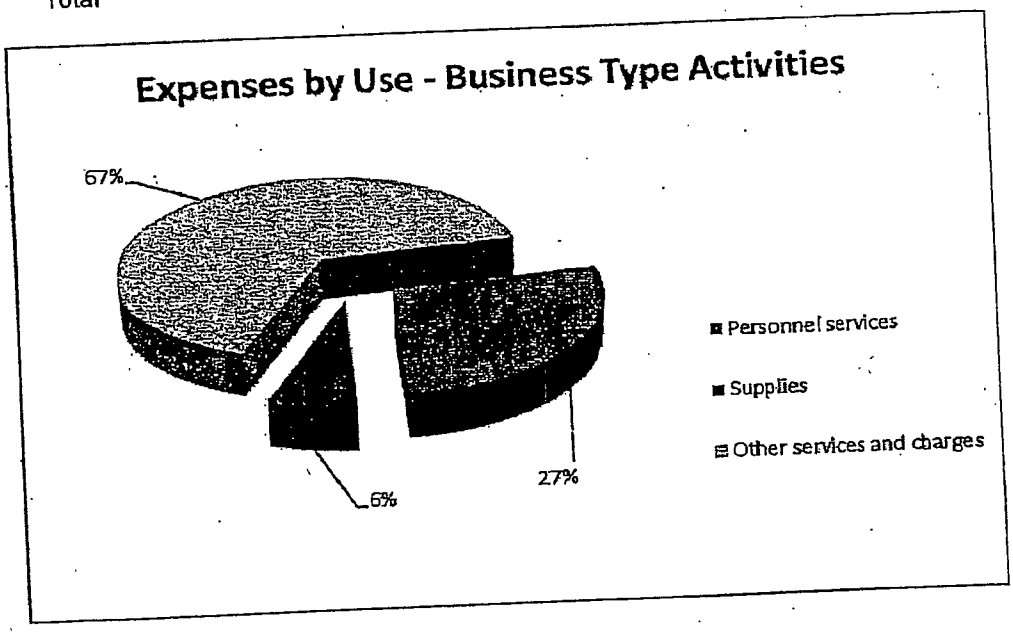


The previously displayed information shows that operating revenues are considerable and that the Water and Sewer department is the main contributor of total revenue for charges for services.

As we did in the governmental activities review, an analysis of the expenses will follow:

Expenses by Use - Business-type Activities
(In thousands)

Personnel services	$ 35,140
Supplies	8,116
Other services and charges	85,699
Total	$ 128,955



We have concluded our discussion of the government-wide statements but as noted earlier in this analysis, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following paragraphs provide a discussion of these funds.

Financial Analysis of the City's Funds

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available to address interruption in cash flow due to timing of cash receipts (most of the taxes are collected in the middle of the fiscal year) or contribute to the next fiscal year's revenue requirement.

At the end of the current fiscal year, the City's governmental funds report a combined increase in fund balance of $7.7 million in comparison with the prior year increase of $3.8 million. A portion of the total fund balance amount of $62.7 million constitutes unassigned fund balance of $11.4 million, which is available for allocation at the government's discretion. However, a significant part of the fund balance is assigned, committed, or restricted to indicate that it is not available because it has already been allocated to liquidate contracts and purchase orders of the prior period or restricted for its use by laws, regulations, or creditors.

The general fund is the main operating fund of the City. At the end of the current fiscal year, an unassigned fund balance of $11.4 million existed, which is a measure of the general fund's liquidity. This is the result of a decrease of $1.4 million during the current fiscal year. At the close of the same year the fund balance of the nonmajor special revenue funds increased by $4.0 million. Also of note is the nonmajor Capital Project funds that increased by $3.1 million due to the issuance of General Obligation Bonds during the year.

Proprietary Funds. Proprietary funds are established and utilized to report the business functions of the City. The City of Columbia has two types of proprietary funds: enterprise and internal service. Enterprise funds are used to account for our departments that "sell" goods and services outside the government, such as our Water & Sewer Facilities.

Internal service funds account for our departments which "sell" goods and services primarily to departments and components of the City's government, such as our Fleet Management department.

The City's proprietary funds provide the same type of information found in the Government-wide financial statements, but in more detail.

The City's Water & Sewer Facilities is the largest of the enterprise funds with total assets of approximately $844.3 million and operating revenues of $107.9 million. Both of these measures reflect well upon the long-term management practices of the department.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2011 amounts to $857.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, highways, and infrastructure. To fairly report an estimated current value, much like a business entity would, the City employs a depreciation allocation method, which reduces the cost reported as the asset ages or decreases in value due to usage, obsolescence, or amortization.

Major capital asset events during the current fiscal year included:

- $79.8 million of improvements made to the water and sewer infrastructure during the year were included in "construction in progress".
- $42.2 million of improvements to the water and sewer projects were completed during the year and added to capital assets.
- Approximately $4 million additional capital was contributed to the Water and Sewer Facilities fund.

City's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	$ 32,675,760	$ 32,654,510	$ 32,982,679	$ 28,330,426	$ 65,658,439	$ 60,984,936
Construction work-in-progress	7,280,794	22,347,438	81,751,195	64,367,998	89,031,989	86,715,436
Infrastructure	12,739,903	12,040,179	0	0	12,739,903	12,040,179
Buildings	144,765,005	129,150,599	520,537,322	495,686,298	665,302,327	624,836,897
Equipment	12,423,934	10,762,886	12,436,424	10,222,154	24,860,358	20,985,040
Total	$ 209,885,396	$ 206,955,612	$ 647,707,620	$ 598,606,876	$ 857,593,016	$ 805,562,488

Additional information on the City's capital assets can be found in note III. F. on pages 58-60 of this report.

The schedule above displays the tremendous importance of assets to the efficient operations of the City. Paying for the investment in assets is not a one year transaction, but rather a long-term commitment by the City and those obligations warrant discussion as well.

City's Outstanding Debt - General Obligation and Revenue Bonds. The City's total long-term debt decreased by $10.9 million during the current fiscal year. This decrease in debt is attributed to the issuance of 2011A and 2011B series of General Obligation Bonds decreased by principal payments made during the year on outstanding debt. The 2011A series was issued in the amount of $9.4 million and 2011B series was issued in the amount of $9.9 million. The 2011B bonds were issued to refund a portion of the 2002 General Obligation Bonds.

At the end of the current fiscal year, the City had total debt outstanding of $436.9 million. Of this amount, $30.1 million comprises debt backed by the full faith and credit of the government. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds), such as those issued by the Water & Sewer Facilities or the Parking Facilities, and other items such as compensated absences and capital leases.

The City maintains an "AA" rating from Standard & Poor's and an "Aa2" rating from Moody's for general obligation debt and water and sewer long term debt. The parking system long term ratings of the City have been rated "BBB+" Standard & Poor's and "A3" by Moody's.

State statutes limit the amount of general obligation debt a governmental entity may issue to 8 percent of its total assessed valuation without referendum; the City is below this limit.

Additional information on the City's long-term debt can be found in note III. I. on pages 64-71 of this report.

Current Conditions That Are Expected to Have a Significant Effect on the City's Financial Position

Rising health care costs and the issuance of GASB (Governmental Accounting Standards Board) Statement 45, regarding postemployment benefits other than pensions, resulted in the City making changes to health care benefits for employees and retiree benefits in order to adequately fund its health care program and reduce the amount of the liability required for reporting GASB 45. Adding to the costs associated with risk management is rising workers compensation claims which is also impacted by the rising cost of health care.

Due to the adoption of GASB Statement 45, in the year ended June 30, 2008, the City recognizes the Annual Required Contribution ("ARC") associated with Other Postemployment Benefits ("OPEB") as an expense and the Net OPEB Obligation as a liability. The current year ARC was $16,520,860. The ARC consists of benefits accruing in a year plus an amount calculated to amortize any unfunded actuarial liability over a period of thirty years. The City currently pays for postemployment benefits on a pay-as-you-go basis. See Note III H. Other Postemployment Benefits for more details.

While the City's primary revenue sources are not as sensitive to changes in the economy, the cost to operate is impacted by the rising cost of goods and services such as gasoline, electricity, and construction materials. Special revenue sources such as hospitality tax and accommodations tax remain stable due to the growth in entertainment and tourism sectors of the area, and the continued use of the Central Midlands Convention Center; however, the impacts of any downturn in the economy are reflected in these collections.

The most significant impact on the City's primary source of general fund revenue is property tax reform passed by the South Carolina Legislation which caps millage increases to CPI and population growth. These caps will have a major impact on the City's ability to adjust property taxes accordingly to fund the services provided to citizens.

equests for Information

This portion of the financial report is designed to provide a general overview of the City's financial position. The management team hopes this narrative has proved to be helpful in your understanding of the City's finances. If you have questions concerning any of the information provided in this report or suggestions that you feel will help improve this discussion paper, please address same to City of Columbia, PO Box 147, 1136 Washington Street, Columbia, South Carolina, 29217.

Thank you for your interest in the City, in general, and its finances specifically.

William H. Ellis
Finance Director

BASIC FINANCIAL STATEMENTS

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF NET ASSETS

June 30, 2011

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	$ 80,816,773	$ 81,840,439	$ 162,657,212	$ 4,360,824
Investments	3,087,763	40,838,157	43,925,920	8,594,989
Receivables				
Property taxes	2,175,526	0	2,175,526	0
Federal government	4,743,570	0	4,743,570	0
State government	3,863,979	0	3,863,979	0
County government	61,659	0	61,659	0
Accounts	1,840,358	8,769,130	10,609,488	952,249
Accrued interest	55,466	446,557	502,023	3,912
Notes, net of allowance	0	556,765	556,765	178,842
Inventory	530,412	2,772,951	3,303,363	0
Due from component units	696,482	1,088,894	1,785,376	0
Internal balances	4,665,624	(4,665,624)	0	0
Security deposit	0	0	0	2,500
Prepaid expenses	1,053,437	37,462	1,090,899	172,122
Capital lease receivable	480,000	0	480,000	0
Real estate held for sale and development	0	166,770	166,770	1,308,932
Total current assets	104,071,049	131,851,501	235,922,550	15,574,370
Noncurrent assets				
Cash	7,093,747	0	7,093,747	0
Investments	18,853,146	167,958,364	186,811,510	0
Accounts receivable, net	0	3,500,000	3,500,000	0
Mortgage notes receivable, net	0	21,972,371	21,972,371	827,796
Deposits	78,745	0	78,745	0
Other assets				
Unamortized bond issue costs	2,305,283	4,143,946	6,449,229	0
Deferred loan costs	0	0	0	7,833
Real estate held for sale and development	0	0	0	1,773,687
Capital lease receivable	16,409,142	0	16,409,142	0
Deferred outflow - interest rate swap	2,763,592	13,368,431	16,132,023	0
Restricted assets				
Real estate held for sale and development	0	0	0	1,582,079
Capital assets not being depreciated:				
Land	32,675,760	32,982,679	65,658,439	764,167
Construction in progress	7,280,794	81,751,195	89,031,989	0
Capital assets net of accumulated depreciation:				
Buildings, improvements and utility plant	144,765,005	520,537,322	665,302,327	3,338,884
Office furniture and fixtures	0	0	0	519,256
Infrastructure	12,739,903	0	12,739,903	0
Machinery and equipment	12,423,934	12,436,424	24,860,358	0
Other capital assets	0	0	0	269
Total noncurrent assets	257,389,051	858,650,732	1,116,039,783	8,813,971
Total assets	$ 361,460,100	$ 990,502,233	$ 1,351,962,333	$ 24,388,341

(Continued)

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF NET ASSETS (CONTINUED)

June 30, 2011

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES AND NET ASSETS				
LIABILITIES				
Current Liabilities				
Accounts payable	$ 6,800,401	$ 13,023,951	$ 19,824,352	$ 733,791
Accrued salaries and benefits	3,121,333	1,142,561	4,263,894	0
OPEB liability	39,900,000	0	39,900,000	0
Accrued liability for claims	14,468,681	0	14,468,681	0
Accrued interest	531,790	6,642,945	7,174,735	0
Retainage payable	140,648	6,305,519	6,446,167	2,600
Deferred revenue	2,512,013	1,500,000	4,012,013	717,183
Due to primary government	0	0	0	1,785,376
Due to grantor agency	0	0	0	121,206
Compensated absences	1,316,755	370,083	1,686,838	224,466
Current notes and mortgages payable	195,000	0	195,000	1,389,683
Current contracts payable	0	645,601	645,601	0
General obligation bonds (due in one year)	3,485,000	0	3,485,000	0
Revenue bonds payable (due in one year)	2,885,000	13,070,000	15,955,000	0
Customer deposits	0	4,996	4,996	36,365
Total current liabilities	75,356,621	42,705,656	118,062,277	5,010,670
Noncurrent liabilities				
Line of credit	0	0	0	467,752
Noncurrent notes payable	5,619,142	0	5,619,142	0
Compensated absences	5,267,021	1,477,740	6,744,761	0
Deferred revenue	0	3,500,000	3,500,000	0
Bonds (due after one year)	78,335,743	331,399,980	409,735,723	4,609,088
Derivative instrument liability - interest rate swap	2,763,592	13,368,431	16,132,023	0
Contracts payable	0	1,291,202	1,291,202	0
Total noncurrent liabilities	91,985,498	351,037,353	443,022,851	5,076,840
Total liabilities	167,342,119	393,743,009	561,085,128	10,087,510
NET ASSETS				
Invested in capital assets, net of related debt	142,944,260	414,942,578	557,886,838	932,619
Restricted	27,905,320	9,231,571	37,136,891	1,056,354
Unrestricted	23,268,401	172,585,075	195,853,476	12,311,858
Total net assets	194,117,981	596,759,224	790,877,205	14,300,831
Total liabilities and net assets	$ 361,460,100	$ 990,502,233	$ 1,351,962,333	$ 24,388,341

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2011

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary government								
Governmental activities								
General government	$ 35,131,885	$ 8,042,002	$ 34,471,773	$ 1,580,051	$ 8,961,941	$ 0	$ 8,961,941	$ 0
Judicial	2,687,932	0	0	0	(2,687,932)	0	(2,687,932)	0
Finance department	2,235,981	27,706,315	0	0	25,470,334	0	25,470,334	0
Community development	4,365,542	1,052,569	0	0	(3,312,973)	0	(3,312,973)	0
Public safety	58,762,428	14,123,994	0	0	(44,638,434)	0	(44,638,434)	0
Parks and recreation	11,445,892	644,895	0	0	(10,800,997)	0	(10,800,997)	0
Public services	21,228,705	782,632	528,314	2,038,147	(17,900,612)	0	(17,900,612)	0
General services	3,924,144	0	0	0	(3,924,144)	0	(3,924,144)	0
Community promotion	7,843,093	0	0	0	(7,843,093)	0	(7,843,093)	0
Interest expense	3,763,963	0	0	0	(3,763,963)	0	(3,763,963)	0
Non departmental	2,644,113	170,256	0	0	(2,473,857)	0	(2,473,857)	0
Total governmental activities	154,044,668	53,502,663	35,000,087	3,618,198	(61,923,720)	0	(61,923,721)	0
Business-type activities:								
Water/sewer facilities	107,934,261	107,976,683	0	4,038,585	0	4,081,017	4,081,017	0
Hydro-electric plant	1,616,222	851,431	0	0	0	(763,791)	(763,791)	0
Storm water operating	5,169,918	4,778,442	0	0	0	(391,474)	(391,474)	0
Parking facilities	7,234,418	8,441,140	0	0	0	(793,278)	(793,278)	0
Redevelopment programs	606,265	646,954	0	0	0	40,689	40,689	0
Parks and recreation camp	268,639	226,238	0	0	0	(42,401)	(42,401)	0
Total business-type activities	122,828,711	120,920,888	0	4,038,585	0	2,130,762	2,130,762	0
Total primary government	$ 276,873,379	$ 174,423,551	$ 35,000,087	$ 7,656,783	(61,923,720)	2,130,762	(59,792,959)	0
COMPONENT UNITS	$ 11,051,930	$ 6,280,401	$ 4,334,826	$ 129,839	0	0	0	(306,864)
General revenues								
General property taxes					35,775,181	0	35,775,181	0
Local Option Sales Tax					13,947,099	0	13,947,099	0
Sales taxes					8,359,028	0	8,359,028	0
State shared revenue					2,604,423	0	2,604,423	0
Motor fuel taxes					4,976	0	4,976	0
Unrestricted investment earnings					1,068,106	3,389,883	4,457,989	123,812
Gain from disposal of capital assets					0	143,088	143,088	17,484
Transfers					6,126,263	(6,126,263)	0	0
Total general revenues and transfers					67,885,076	(2,593,292)	65,291,784	141,296
Change in net assets					5,961,356	(462,530)	5,498,826	(165,568)
Net assets - beginning					188,156,625	597,221,754	785,378,379	14,466,399
Net assets - ending					$ 194,117,981	$ 596,759,224	$ 790,877,205	$ 14,300,831

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2011

	General	County Services	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 6,691,552	$ 1,396,315	$ 34,175,729	$ 42,263,596
Investments	9,180,116	0	12,760,793	21,940,909
Receivables:				
Property taxes	2,175,526	0	0	2,175,526
Federal government	0	0	4,743,570	4,743,570
State government	3,235,051	0	628,928	3,863,979
County	0	0	61,659	61,659
Accounts, net	428,835	0	420,769	849,604
Accrued interest receivable	52,541	0	2,925	55,466
Capital lease receivable	16,889,142	0	0	16,889,142
Due from other funds	0	0	4,226,516	4,226,516
Due from component units	696,482	0	0	696,482
Prepaid charges	493,807	4,378	14,080	512,265
Total assets	$ 39,843,052	$ 1,400,693	$ 57,034,969	$ 98,278,714
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 3,160,951	$ 267,584	$ 1,491,276	$ 4,919,811
Accrued salaries and benefits	2,236,108	647,658	117,696	3,001,462
Retainage payable	0	0	140,648	140,648
Deferred revenue	20,401,642	0	249,261	20,650,903
Due to other funds	0	0	6,848,789	6,848,789
Total liabilities	25,798,701	915,242	8,847,670	35,561,613
Fund balances:				
Nonspendable	493,807	4,378	19,080	517,265
Restricted	0	0	27,900,320	27,900,320
Committed	2,126,479	0	3,864,378	5,990,857
Assigned	0	481,073	16,417,601	16,898,674
Unassigned	11,424,065	0	(14,080)	11,409,985
Total fund balances	14,044,351	485,451	48,187,299	62,717,101
Total liabilities and fund balances	$ 39,843,052	$ 1,400,693	$ 57,034,969	$ 98,278,714

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS

June 30, 2011

Amounts reported for governmental activities in the statement of net assets are different because		
Fund balance - total governmental funds		$ 62,717,101
Internal Service funds are used by management to charge the costs of fleet management, support services, and risk management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets		
Unrestricted net assets of the internal service funds		(9,269,526)
Eliminations relating to the consolidation in Internal Service funds resulted in an amount due to business-type activities from governmental activities in the statement of net assets		7,730,334
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Land	$ 32,675,760	
Construction in progress	7,280,794	
Buildings and improvements, net	144,765,005	
Infrastructure, net	12,739,903	
Machinery and equipment, net	12,423,934	209,885,396
Certain other assets are not available to pay for current period expenditures and, therefore, are deferred in the funds		
Property taxes receivable, net of allowance for doubtful accounts of $584,165	1,495,702	
Unamortized bond costs	2,305,283	3,800,985
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds		
Accrued compensated absences	(6,583,776)	
Accrued interest	(531,790)	
Accrued bonds and notes payable	(88,014,142)	
Unamortized premium	(2,505,743)	(97,635,451)
Capital lease does not provide current financial resources and, therefore, is deferred in the funds		16,889,142
Net assets of governmental activities		$ 194,117,981

See accompanying notes to financial statements

ROA-0966

CITY-0008511

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2011

	General	County Services	Other Governmental Funds	Total Governmental Funds
REVENUES				
General property taxes	$ 49,728,075	$ 0	$ 0	$ 49,728,075
Sales taxes	0	0	8,359,028	8,359,028
License and permits	28,758,883	0	0	28,758,883
Intergovernmental revenue	11,734,994	0	0	11,734,994
Charges for services	6,945,419	318	0	6,945,737
Fines and forfeitures	889,048	0	0	889,048
Federal government	0	0	12,019,998	12,019,998
State government	0	0	1,971,391	1,971,391
County government	0	18,920,013	2,706,409	21,626,422
Promotions	0	0	220,148	220,148
Confiscated funds	0	0	671,961	671,961
Interest	998,081	0	70,025	1,068,106
Other revenues	1,038,331	0	7,240,774	8,279,105
Total revenues	100,092,831	18,920,331	33,259,734	152,272,896
EXPENDITURES				
Current:				
General government	6,090,968	17,220,673	9,779,935	33,091,576
Judicial	2,267,244	0	0	2,267,244
Finance department	1,974,835	0	0	1,974,835
Planning and development	3,635,412	0	0	3,635,412
Public safety	51,843,353	0	548,459	52,391,812
Parks and recreation	9,135,419	0	0	9,135,419
Public services	18,052,911	0	1,041,957	19,094,868
General services	3,644,002	0	0	3,644,002
Community promotion	172,450	0	7,670,643	7,843,093
Non departmental	1,666,009	0	0	1,666,009
Other charges	0	0	825,212	825,212
Debt service:				
Principal payment on bonds	440,000	0	5,215,000	5,655,000
Interest on bonds	976,393	0	2,800,354	3,776,747
Fiscal agent charges	0	0	9,040	9,040
Debt issuance costs	0	0	276,774	276,774
Capital outlay:				
Capital outlay	0	14,768	6,067,090	6,081,858
Total expenditures	99,898,996	17,235,441	34,234,464	151,368,901
Excess (deficiency) of revenues over (under) expenditures	193,835	1,684,890	(974,730)	903,995
OTHER FINANCING SOURCES (USES)				
Transfers in	13,153,729	0	15,043,580	28,197,309
Transfers (out)	(14,900,732)	(1,538,430)	(14,781,146)	(31,220,308)
Sale of capital assets	144,703	0	0	144,703
Bond issuance	0	0	19,320,000	19,320,000
Premium on bond issuance	0	0	662,383	662,383
Payments to refunded bonds escrow agent	0	0	(10,262,899)	(10,262,899)
Total other financing sources (uses)	(1,602,300)	(1,538,430)	9,981,918	6,841,188
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,408,465)	146,460	9,007,188	7,745,183
Beginning fund balance	15,452,816	338,991	39,180,111	54,971,918
Ending fund balance	$ 14,044,351	$ 485,451	$ 48,187,299	$ 62,717,101

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2011

Amounts reported for governmental activities in the statement of activities are different because		
Net change in fund balance - total governmental funds		$ 7,745,183
Internal Service funds are used by management to charge the costs of fleet management, support services, and risk management to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities		
Operating loss in internal service funds	$ (13,708,576)	
Transfers, net	9,149,262	
Internal service fund expenses allocated to business type activities	(647,565)	(5,206,879)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets		
Capital asset purchases capitalized	11,500,952	
Depreciation expense	(9,405,467)	
Disposition of capital assets	(853,068)	
Proceeds from the sale of capital assets	144,704	1,387,121
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds		
Accrued compensated absences	(248,936)	
Accrued interest	12,784	(236,152)
Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources		1,580,051
Because certain receivables will not be collected soon enough after the City's fiscal year ends, the related revenues are not considered "available" and are deferred in the governmental funds		(5,795)
Transfer of capital assets from the internal service funds increases expenses in the proprietary fund statements but do not decrease net assets in the statement of activities as the capital assets are recognized on the government wide financial statements		4,484,421
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Proceeds from bonds payable issued	(19,320,000)	
Proceeds from bond premium	(662,383)	
Principal retirement of long-term debt	5,655,000	
Amortization of premium	170,256	
Payment to refunded bond escrow agent	10,262,899	
Bond issue costs	276,774	
Amortization of bond issue costs	(168,140)	(3,786,594)
Net change in net assets - governmental activities		$ 5,961,358

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF FUND NET ASSETS/(DEFICITS)
PROPRIETARY FUNDS

June 30, 2011

	Business-type Activities				Governmental Activities
	Water/Sewer Facilities Fund	Parking Facilities Fund	Nonmajor Proprietary Funds	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	$ 59,630,043	$ 5,554,413	$ 16,655,983	$ 81,840,439	$ 45,646,924
Investments	36,217,353	2,702,616	1,918,188	40,838,157	0
Accounts receivable, net	7,095,133	173,143	1,500,854	8,769,130	990,754
Mortgage notes receivable, net	105,892	0	450,873	556,765	0
Accrued interest receivable	356,691	38,520	51,346	446,557	0
Due from other funds	3,064,710	0	0	3,064,710	0
Due from component units	500,000	0	588,894	1,088,894	0
Inventory	2,649,313	123,638	0	2,772,951	530,412
Prepaid expenses	32,798	3,252	1,412	37,462	541,172
Real estate held for resale	0	0	166,770	166,770	0
Total current assets	109,651,933	8,595,582	21,334,320	139,581,835	47,709,262
Noncurrent assets:					
Investments	145,240,877	16,076,531	6,640,956	167,958,364	0
Accounts receivable, net	0	0	3,500,000	3,500,000	0
Mortgage notes receivable, net	0	0	21,972,371	21,972,371	0
Deposits	0	0	0	0	78,745
Unamortized bond costs	3,067,442	1,076,504	0	4,143,946	0
Deferred outflow - interest rate swap	13,368,431	0	0	13,368,431	0
Capital assets:					
Land	13,742,536	18,899,034	341,109	32,982,679	0
Construction in progress	79,829,080	1,439,848	482,267	81,751,195	0
Buildings, improvements and utility plant	755,932,585	42,641,813	24,188,057	822,762,455	903,586
Machinery and equipment	31,860,737	1,323,395	1,462,049	34,646,181	2,920,647
Less, accumulated depreciation	(308,434,029)	(11,340,651)	(4,660,210)	(324,434,890)	(2,977,584)
Net capital assets	572,930,909	52,963,439	21,813,272	647,707,620	846,649
Total noncurrent assets	734,607,659	70,116,474	53,926,599	858,650,732	925,394
Total assets	$ 844,259,592	$ 78,712,056	$ 75,260,919	$ 998,232,567	$ 48,634,656

(Continued)

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF FUND NET ASSETS/(DEFICITS)
PROPRIETARY FUNDS (Continued)

June 30, 2011

	Business-type Activities - Enterprise Funds				Governmental Activities
	Water/Sewer Facilities Fund	Parking Facilities Fund	Nonmajor Proprietary Funds	Total	Internal Service Funds
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	$ 11,872,181	$ 724,020	$ 427,750	$ 13,023,951	$ 1,880,590
Accrued salaries and benefits	953,023	67,840	121,698	1,142,561	119,871
OPEB liability	0	0	0	0	39,900,000
Compensated absences	329,231	20,795	20,057	370,083	109,687
Retainage	6,221,496	52,602	31,421	6,305,519	0
Due to other funds	0	0	0	0	442,437
Accrued liability for claims	0	0	0	0	14,468,681
Contracts payable	0	0	645,601	645,601	0
Deferred revenue	0	0	1,500,000	1,500,000	0
Accrued interest payable	5,736,572	906,373	0	6,642,945	0
Revenue bonds payable	12,150,000	920,000	0	13,070,000	0
Customer deposits	0	4,996	0	4,996	0
Total current liabilities payable from current assets	37,262,503	2,696,626	2,746,527	42,705,656	56,921,266
Long-term liabilities:					
Contracts payable	0	0	1,291,202	1,291,202	0
Compensated absences	1,316,924	83,178	77,638	1,477,740	136,267
Deferred revenue	0	0	3,500,000	3,500,000	0
Revenue bonds payable, net	286,218,748	45,181,232	0	331,399,980	0
Derivative instrument liability - interest rate swap	13,368,431	0	0	13,368,431	0
Total long-term liabilities	300,904,103	45,264,410	4,868,840	351,037,353	136,267
Total liabilities	338,166,606	47,961,036	7,615,367	393,743,009	57,057,533
Net Assets:					
Invested in capital assets, net of related debt	373,669,858	19,459,448	21,813,272	414,942,578	846,649
Restricted for debt service	9,231,571	0	0	9,231,571	0
Unrestricted	123,191,557	11,291,572	45,832,280	180,315,409	(9,269,526)
Total net assets/(deficits)	506,092,986	30,751,020	67,645,552	604,489,558	(8,422,877)
Total liabilities and net assets	$ 844,259,592	$ 78,712,056	$ 75,260,919	998,232,567	$ 48,634,656
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund				(7,730,334)	
Net assets of business type activities				$ 596,759,224	

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS/(DEFICITS)
PROPRIETARY FUNDS

For the Year Ended June 30, 2011

	Business-type Activities				Governmental Activities
	Water/Sewer Facilities Fund	Parking Facilities Fund	Nonmajor Proprietary Funds	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 107,548,181	$ 4,047,006	$ 5,004,680	$ 116,599,867	$ 43,858,395
Other operating revenue	329,443	2,303,753	1,498,385	4,131,581	0
Total operating revenues	107,877,624	6,350,759	6,503,065	120,731,448	43,858,395
Operating expenses:					
Personnel services	30,188,215	2,271,812	2,680,065	35,140,092	15,540,722
Materials and supplies	7,591,965	229,958	294,388	8,116,311	12,886,923
Contractual services	0	0	0	0	307,297
Other services and charges	34,925,623	882,183	2,095,056	37,902,862	3,618,439
Heat, light and power	6,010,496	300,142	1,291,756	7,602,394	49,664
Claims and premiums	0	0	0	0	24,981,817
Depreciation	21,045,247	1,244,904	807,592	23,097,743	182,109
Bad debt expense	868,476	0	542,997	1,411,473	0
Total operating expenses	100,630,022	4,928,999	7,711,854	113,270,875	57,566,971
Operating income (loss)	7,247,602	1,421,760	(1,208,789)	7,460,573	(13,708,576)
Nonoperating revenues (expenses):					
Investment income	2,943,855	179,079	266,949	3,389,883	0
Other nonoperating revenue	99,059	90,381	0	189,440	0
Gain (loss) from sale of assets	(171,161)	31,615	282,634	143,088	33,629
Interest expense	(7,406,382)	(2,252,455)	0	(9,658,837)	0
Amortization of bond costs	(442,696)	(103,868)	0	(546,564)	0
Total nonoperating revenues (expenses)	(4,977,325)	(2,055,248)	549,583	(6,482,990)	33,629
Income (loss) before contributions and transfers	2,270,277	(633,488)	(659,206)	977,583	(13,674,947)
Capital contributions and transfers:					
Transfers in	1,600,000	0	2,085,421	3,685,421	11,096,144
Transfers out	(7,908,862)	(180,489)	(1,722,333)	(9,811,684)	(1,946,882)
Development contributions	4,038,585	0	0	4,038,585	0
Total capital contributions and transfers:	(2,270,277)	(180,489)	363,088	(2,087,678)	9,149,262
Change in net assets	0	(813,977)	(296,118)	(1,110,095)	(4,525,685)
Net assets/(deficits) - beginning	506,092,986	31,564,997	67,941,670		(3,897,192)
Net assets/(deficits) - ending	$ 506,092,986	$ 30,751,020	$ 67,645,552		$ (8,422,877)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund				647,565	
Change in net assets of business-type activities				$ (462,530)	

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2011

	Business-type Activities				Governmental Activities
	Water/Sewer Facilities Fund	Parking Facilities Fund	Nonmajor Proprietary Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 108,068,264	$ 6,338,153	$ 8,502,211	$ 122,908,628	$ 43,793,232
Payments to suppliers	(42,896,232)	(779,221)	(7,190,250)	(50,865,703)	(35,110,097)
Payments to employees	(30,084,625)	(2,289,747)	(2,730,957)	(35,105,329)	(3,471,060)
Net cash provided by (used) operating activities	35,087,407	3,269,185	(1,418,996)	36,937,596	5,212,075
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Due to (from) others	14,260,378	0	(3,585,270)	10,675,108	(4,918,999)
Transfers in	1,600,000	0	2,085,421	3,685,421	11,096,144
Transfers out	(7,908,862)	(180,489)	(1,722,333)	(9,811,684)	(1,946,882)
Net cash (used in) provided by noncapital financing activities	7,951,516	(180,489)	(3,222,182)	4,548,845	4,230,263
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	(62,873,882)	(1,597,886)	(255,638)	(64,727,406)	(150,401)
Proceeds from sale of capital assets	110,720	34,600	33,550	178,870	0
Principal paid on bonds and notes	(11,905,000)	(870,000)	0	(12,775,000)	0
Interest paid on debt	(6,449,869)	(2,261,588)	0	(8,711,457)	0
Net cash (used in) provided by capital and related financing activities	(81,118,031)	(4,694,874)	(222,088)	(86,034,993)	(150,401)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of investments	78,177,585	3,081,382	1,352,334	82,611,301	0
Advances on mortgage receivable	0	0	(5,929,386)	(5,929,386)	0
Collections on mortgage receivable	2,464	0	6,413,731	6,416,195	0
Interest received	2,983,653	190,552	286,492	3,460,697	0
Rent received	99,059	90,381	0	189,440	0
Sale of real estate held for resale	0	0	870,196	870,196	0
Net cash provided by investing activities	81,262,761	3,362,315	2,993,367	87,618,443	0
Net increase (decrease) in cash and cash equivalents	43,183,653	1,756,137	(1,869,899)	43,069,891	9,291,937
Cash and cash equivalents, July 1, 2010	16,446,390	3,798,276	18,525,882	38,770,548	36,354,987
Cash and cash equivalents, June 30, 2011	$ 59,630,043	$ 5,554,413	$ 16,655,983	$ 81,840,439	$ 45,646,924

(Continued)

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2011
(continued)

	Business-type Activities				Governmental Activities
	Water/Sewer Facilities Fund	Parking Facilities Fund	Nonmajor Proprietary Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	$ 7,247,602	$ 1,421,760	$ (1,208,789)	$ 7,460,573	$ (13,708,576)
Adjustment to reconcile operating income to net cash provided by (used in) operating activities					
Depreciation	21,045,247	1,244,904	807,592	23,097,743	182,109
Transfer of capital assets	0	0	0	0	4,484,421
Bad debt expense	868,476	0	542,997	1,411,473	0
Change in operating assets and liabilities					
Accounts receivable	(677,836)	(26,161)	(3,000,854)	(3,704,851)	(65,163)
Prepaid expenses	(4,592)	(424)	698	(4,318)	43,211
Accounts payable	6,702,543	633,485	(976,444)	6,359,584	842,447
Contracts payable	0	0	(2,645,601)	(2,645,601)	0
Accrued salaries and benefits	137,498	1,635	24,131	163,264	20,840
Compensated absences	(33,908)	(19,570)	37,274	(16,204)	4,368
OPEB liability	0	0	0	0	12,044,454
Accrued liability for claims	0	0	0	0	1,458,037
Deferred revenue			5,000,000		
Inventory	(197,623)	13,556	0	(184,067)	(94,073)
Total adjustments	27,839,805	1,847,425	(210,207)	24,477,023	18,920,651
Net cash provided by (used in) operating activities	$ 35,087,407	$ 3,269,185	$ (1,418,996)	$ 36,937,596	$ 5,212,075
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES					
Water and Sewer development contributions	$ 4,038,585	$ 0	$ 0	$ 4,038,585	$ 0

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

June 30, 2011

	Private-Purpose Trust Funds							
	Breast Cancer Awareness	Police Canteen	Inspections Education Program	Commission on Domestic Violence	Mayor's Commission Employ People with Disabilities	Restricted Donations	Total Private-Purpose Trust Funds	Agency Funds
ASSETS								
Cash and cash equivalents	$ 1,913	$ 798	$ 100	$ 0	$ 3,670	$ 1,798	$ 8,279	$ 51,665
Total assets	1,913	798	100	0	3,670	1,798	$ 8,279	$ 51,665
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	$ 51,665
Total liabilities	0	0	0	0	0	0	0	$ 51,665
NET ASSETS								
Held in trust - other purposes	$ 1,913	$ 798	$ 100	$ 0	$ 3,670	$ 1,798	$ 8,279	

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

For the Year Ended June 30, 2011

	Private-Purpose Trust Funds						
	Breast Cancer Awareness	Police Canteen	Inspections Education Program	Commission on Domestic Violence	Mayor's Commission Employ People with Disabilities	Restricted Donations	Total Private-Purpose Trust Funds
ADDITIONS							
Contributions:							
Private donations	$ 5,067	$ 3,630	$ 3,540	$ 688	$ 0	$ 12,425	$ 25,350
Total contributions	5,067	3,630	3,540	688	0	12,425	25,350
DEDUCTIONS							
Administrative expenses	5,384	3,898	3,540	688	1,183	10,627	25,320
Total deductions	5,384	3,898	3,540	688	1,183	10,627	25,320
Change in net assets	(317)	(268)	0	0	(1,183)	1,798	30
Net assets - beginning	2,230	1,066	100	0	4,853	0	8,249
Net assets - ending	$ 1,913	$ 798	$ 100	$ 0	$ 3,670	$ 1,798	$ 8,279

See accompanying notes to financial statements

CITY-0008520

ROA-0975

DISCRETELY PRESENTED COMPONENT UNITS

The Discretely Presented Component Units are presented separately to emphasize that they are legally separate from the City, but are a part of the City's reporting entity.

Columbia Development Corporation assists the City in promoting and improving the growth and development of business concerns through the strengthening of the economic and residential base of the community.

Columbia Housing Development Corporation assists the City in the development of housing and to promote growth in the residential base of the community.

Eau Claire Development Corporation provides assistance in the conservation and redevelopment of neighborhoods located in North Columbia.

Midlands Authority for Conventions, Sports, and Tourism directs and manages activities and missions of the Columbia Metropolitan Convention Center and Visitor's Bureau.

TN Development Corporation promotes growth and develops opportunities for affordable rental housing.

Columbia Empowerment Zone, Inc. initiates, develops, and maintains projects and programs in economically depressed or blighted areas that encourage the attraction and utilization of both public and private investment capital.

CITY OF COLUMBIA, SOUTH CAROLINA
COMBINING STATEMENT OF NET ASSETS -
BUSINESS-TYPE ACTIVITY DISCRETELY PRESENTED COMPONENT UNITS
June 30, 2011

	Columbia Development Corporation	Columbia Housing Development Corporation	Eau Claire Development Corporation	Midlands Authority for Conventions, Sports, and Tourism	TN Development Corporation	Total
ASSETS						
Current assets:						
Cash and cash equivalents	$ 1,108,107	$ 284,260	$ 251,050	$ 1,759,346	$ 468,061	$ 3,860,824
Certificates of deposit	200,000	100,000	100,000	0	100,000	500,000
Investments	0	0	0	8,594,989	0	8,594,989
Accounts receivable	2,799	47,518	10,644	860,044	31,244	952,249
Accrued interest receivable	3,912	0	0	0	0	3,912
Mortgage notes receivable, current portion	99,842	79,000	0	0	0	178,842
Security deposits	0	0	0	2,500	0	2,500
Prepaid expenses	54,057	6,780	5,826	88,864	16,495	172,122
Real estate held for sale and development	901,728	407,204	0	0	0	1,308,932
Restricted assets:						
Real estate held for sale and development	0	1,576,084	5,995	0	0	1,582,079
Total current assets	2,370,445	2,480,846	383,615	11,305,743	615,800	17,156,449
Capital assets:						
Land	0	53,841	43,000	0	667,326	764,167
Buildings	0	454,659	378,500	0	4,242,604	5,075,763
Office furniture & fixtures	5,387	10,287	14,844	841,548	367,933	1,239,999
Other capital assets	0	0	0	0	24,093	24,093
Accumulated depreciation	(4,914)	(22,168)	(116,209)	(426,156)	(1,911,999)	(2,481,446)
Net capital assets	473	496,619	320,135	415,392	3,389,957	4,622,576
Other assets:						
Mortgage note receivable, net of allowance	87,496	740,300	0	0	0	827,796
Real estate held for sale and development	0	0	954,380	0	819,307	1,773,687
Other	0	0	0	0	7,833	7,833
Total other assets	87,496	740,300	954,380	0	827,140	2,609,316
Total assets	$ 2,458,414	$ 3,717,765	$ 1,658,130	$ 11,721,135	$ 4,832,897	$ 24,388,341

(Continued)

CITY-0008522

ROA-0977

CITY OF COLUMBIA, SOUTH CAROLINA
COMBINING STATEMENT OF NET ASSETS -
BUSINESS-TYPE ACTIVITY DISCRETELY PRESENTED COMPONENT UNITS
(Continued)
June 30, 2011

	Columbia Development Corporation	Columbia Housing Development Corporation	Eau Claire Development Corporation	Midlands Authority for Conventions, Sports, and Tourism	TN Development Corporation	Total
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expenses	$ 18,458	$ 71,926	$ 17,059	$ 572,889	$ 53,457	$ 733,791
Compensated absences	27,328	18,761	0	135,953	42,424	224,466
Retainage payable	0	2,600	0	0	0	2,600
Customer deposits	0	0	1,000	0	35,365	36,365
Due to primary government	200,000	100,000	100,000	696,482	100,000	1,196,482
Due to grantor agency	0	121,206	0	0	0	121,206
Mortgage/bonds/notes payable - current portion	0	0	1,017,726	0	371,957	1,389,683
Deferred revenue	0	145,438	0	564,726	7,019	717,183
Total current liabilities	245,786	459,933	1,135,785	1,970,050	610,222	4,421,776
Other liabilities:						
Lines of credit	0	457,752	0	0	0	457,752
Mortgage/bonds payable	0	0	444,771	0	4,164,317	4,609,088
Liabilities payable from restricted assets:						
Due to primary government	0	592,899	5,995	0	0	598,894
Total other liabilities	0	1,050,651	450,766	0	4,164,317	5,665,734
Total liabilities	245,786	1,510,584	1,586,551	1,970,050	4,774,539	10,087,510
NET ASSETS						
Invested in capital assets, net of related debt	473	496,619	20,135	415,392	0	932,619
Restricted	0	993,185	0	63,169	0	1,056,354
Unrestricted	2,212,155	717,377	51,444	9,272,524	58,358	12,311,858
Total net assets	2,212,628	2,207,181	71,579	9,751,085	58,358	14,300,831
Total liabilities and net assets	$ 2,458,414	$ 3,717,765	$ 1,658,130	$ 11,721,135	$ 4,832,897	$ 24,388,341

See accompanying notes to financial statements

CITY-0008523

ROA-0978

CITY OF COLUMBIA, SOUTH CAROLINA
COMBINING STATEMENT OF ACTIVITIES -
BUSINESS-TYPE ACTIVITY DISCRETELY PRESENTED COMPONENT UNITS

For the Year Ended June 30, 2011

	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Assets: Columbia Development Corporation	Columbia Housing Development Corporation	Eau Claire Development Corporation	Midlands Authority for Conventions, Sports, and Tourism	TN Development Corporation	Totals
Columbia Development Corporation Community development	$ 430,863	$ 11,007	$ 307,341	$ 129,839	$ 17,324	0	0	0	0	17,324
Columbia Housing Development Corporation Community development	631,440	82,732	525,400	0	0	(23,308)	0	0	0	(23,308)
Eau Claire Development Corporation Community development	164,024	23,388	212,387	0	0	0	71,751	0	0	71,751
Midlands Authority for Conventions, Sports, and Tourism Community promotions	8,035,200	5,005,199	2,467,246	0	0	0	0	(562,755)	0	(562,755)
TN Development Corporation Community development	1,790,403	1,158,075	822,452	0	0	0	0	0	190,124	190,124
Total component units	$ 11,051,930	$ 6,280,401	$ 4,334,826	$ 129,839	17,324	(23,308)	71,751	(562,755)	190,124	(306,864)
General revenues:										
Investment earnings (losses)					86,543	82	1,308	35,272	607	123,812
Gain from disposal of capital assets					0	0	17,484	0	0	17,484
Total general revenues					86,543	82	18,792	35,272	607	141,296
Change in net assets					103,867	(23,226)	90,543	(527,483)	190,731	(165,568)
Beginning net assets (deficit)					2,108,761	2,230,407	(18,964)	10,278,568	(132,373)	14,466,399
Ending net assets					$ 2,212,628	$ 2,207,181	$ 71,579	$ 9,751,085	$ 58,358	$ 14,300,831

See accompanying notes to financial statements.

CITY-0008524

ROA-0979

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF NET ASSETS -
DISCRETELY PRESENTED COMPONENT UNIT
COLUMBIA EMPOWERMENT ZONE, INC.
June 30, 2011

ASSETS		
Current assets:		
Cash and cash equivalents	$	332,167
Accounts receivable, net		8,373
Accrued interest receivable		45,313
Loans receivable - current portion		94,700
Prepaid expenses		3,183
Total current assets		483,736
Capital assets:		
Land		1,895,078
Buildings		1,526,929
Leasehold improvements		657,040
Office furniture & fixtures		45,459
Accumulated depreciation		(67,623)
Net capital assets		4,056,883
Other assets:		
Loans receivable, net of allowance		3,033,014
Organizational costs, net		7,607
Utility deposits		1,592
Cash and cash equivalents - restricted		9,541
Total other assets		3,051,754
Total assets	$	7,592,373
LIABILITIES		
Current liabilities:		
Accounts payable	$	8,675
Due to City of Columbia		48,066
Deferred revenue		1,192
Accrued property taxes		15,065
Total current liabilities		72,998
Long-term liabilities payable from restricted assets		9,541
Total liabilities		82,539
Net Assets		
Unrestricted		7,509,834
Total Net Assets		7,509,834
Total Liabilities and Net Assets	$	7,592,373

See accompanying notes to financial statements

CITY OF COLUMBIA, SOUTH CAROLINA
STATEMENT OF ACTIVITIES -
DISCRETELY PRESENTED COMPONENT UNITS
COLUMBIA EMPOWERMENT ZONE, INC.
For the year ended June 30, 2011

UNRESTRICTED NET ASSETS		
Support and revenues	$	3,266,730
Grant and contract revenue		111,953
Rental income		134,049
Interest income mortgage loans		8,745
Loan related fee income		5,491
Interest income on deposits		194
Other income		
Total unrestricted support and revenues		3,517,162
Expenses		
Program services		1,441,048
Economic development		
Supporting services		130,199
Management and general		
Total operating expenses		1,571,247
Change in unrestricted net assets		1,945,915
Net assets, beginning of period		5,563,919
Net assets, end of period	$	7,509,834

See accompanying notes to financial statements

INDEX TO NOTES TO FINANCIAL STATEMENTS

CITY OF COLUMBIA, SOUTH CAROLINA
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Year Ended June 30, 2011

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Columbia, a political subdivision of the State of South Carolina incorporated in 1854, is located in the central part of South Carolina. Columbia is the state capital as well as the county seat of Richland County. The City has a population of 129,272 living within an area of 136.79 square miles. The Greater Columbia Metropolitan Area consists of Lexington and Richland Counties and has an estimated population of 767,598. The City's economy is driven by education, government, military, finance, and industry. In 1950, the City approved a charter adopting a Council-Manager form of government and is governed by a six (6) member council and Mayor.

The financial statements of the City have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The more significant of these accounting policies are described below.

A. REPORTING ENTITY

The basic financial statements of the City present the reporting entity that consists of the primary government and those organizations for which the primary government is financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion could cause the City's financial statements to be misleading or incomplete. Using the criteria of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units," discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Units

Public Facilities Corporation
This is a single purpose corporate entity that was formed in 2002 as a non-profit corporation to undertake certain obligations with respect to the acquisition of real and personal property and the design, construction, operation and financing of a multipurpose conference/convention center and other improvements. Its board is comprised of the City Manager of Columbia, the Assistant City Manager for Development, and the Finance Director or the equivalent thereof. For details of the outstanding debt see Note III. I. The balances of this Corporation are reported in a nonmajor special revenue fund.

Columbia Parking Facilities Corporation
This is a single purpose entity that was formed during fiscal year 2007 to undertake certain obligations with the University of South Carolina (the University) to build two parking garages. These garages are part of the University's new research campus, Innovista. The Board of Directors is comprised of five members of City Council. For further discussion of this component unit, see Note III. F.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. REPORTING ENTITY (Continued)

Discretely Presented Component Units

Columbia Empowerment Zone, Inc. (CEZ)
Incorporated in 2009, the CEZ, Inc. was formed to carry out the mission of the Columbia Empowerment Zone (CEZ), a federally designated area (1999-2009). The purpose of CEZ, Inc. is to initiate, develop and maintain projects and programs in economically depressed or blighted areas that encourage the attraction and utilization of both public and private investment capital. The nine member Board of Directors promotes: the fostering of sustainable business; government and community alliances to help lessen the burdens of Government; reduction of physical and economic blight; combating community deterioration by fostering business attraction, retention and expansion in areas in need of permanent job opportunities; workforce advancement and general growth opportunities. CEZ, Inc. is not a governmental entity and therefore uses a different reporting model. As such, its balances and transactions are reported on separate financial statements.

Columbia Development Corporation (CDC)
Incorporated in 1980, the CDC was formed to assist the City in promoting and monitoring the growth and development of business concerns through the strengthening of the economic and residential base of the community. The nine member Board of Directors is composed of three members of City Council, the Mayor, the City Manager and four members that are appointed by City Council. The Executive Director of the CDC serves as an ex-officio Administrative Secretary. Funding for the CDC is derived from property sales, contributions, appropriations from the City; and a grant from the Environmental Protection Agency for pollution site identification and cleanup.

Columbia Housing Development Corporation (CHDC)
The CHDC, an eleemosynary organization, was formed in 1980, to assist the City in the development of housing and to promote growth in the residential base of the community. The twelve member Board of Directors is composed of three members of City Council, the Mayor, the City Manager, and seven members that are appointed by City Council. In an ex-officio capacity, city staff serves as the Secretary/Treasurer and the Executive Director. Funding for the CHDC is derived from sale of properties, interest income, mortgages receivable, and the U.S. Department of Housing and Urban Development (HUD) grants passed through the nonmajor Community Development Special Revenue Fund.

Eau Claire Development Corporation (ECDC)
Incorporated in 1993, the ECDC provides assistance in the conservation and redevelopment of neighborhoods located in North Columbia. The nine-member Board of Directors is composed of three City Council members and six members appointed by City Council. Current funding is derived from appropriations from the City of Columbia, and sale of properties and rents.

Midlands Authority for Conventions, Sports, and Tourism (MACST)
The MACST, originally incorporated as the Midlands Regional Convention Center in July 2001, was formed to oversee the development of a regional convention center and operate the convention center under a long-term management arrangement for the mutual benefit of the City and Richland and Lexington Counties of South Carolina (the Governmental Entities). The Governmental Entities have pledged their tourism development fees to support this project. However, outside of this pledge of revenues, the City is responsible for issuing the initial debt to fund this project and will retain title to the Convention Center.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. REPORTING ENTITY (Continued)

Discretely Presented Component Units (Continued)

TN Development Corporation (TNDC)
Incorporated in 1993, as an eleemosynary organization, the TNDC was organized to promote growth and develop opportunities for affordable rental housing. The ten member Board of Directors is composed of three members from City Council and seven members appointed by City Council. Funding for the TNDC is derived from rental income, the State of South Carolina Housing Trust Fund, the Federal Home Loan Bank, HOME Program funds received as a subrecipient through the City, and the U.S. Department of Housing and Urban Development (HUD) grants passed through the nonmajor Community Development Special Revenue Fund.

Complete financial statements of the discretely presented individual Component Units can be requested from the City's Finance Director.

B. BASIS OF PRESENTATION

Government Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the non-fiduciary activities of the reporting government as a whole. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The City's internal service funds are a cost allocation of shared services and are combined with the governmental funds to produce the government wide governmental activities financial statements. These statements include all funds of the primary government except for fiduciary funds.

Fund Financial Statements

The City uses funds to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are classified into three categories: Governmental, Proprietary and Fiduciary as follows:

Governmental Fund Types:

General Fund

The General Fund is the principal operating fund of the City that accounts for all financial resources not accounted for in other funds.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fund Financial Statements (Continued)

Special Revenue Funds

These funds are used to account for revenues derived from specific taxes, governmental grants and other revenue sources that are designated to finance particular functions or activities of the City. Special Revenue Funds include:

- County Services -- accounts for fire services and 911 emergency communications provided to citizens outside the City limits and the reimbursement for expenditures from Richland County.
- Accommodations Tax – accounts for State Hotel Accommodations Tax receipts to promote activities of City organizations.
- Tourism Development Convention Center – accounts for the Tourism Development Fee imposed upon the rental of hotels, motels, and other lodging establishments in the City. This fee is dedicated to the attraction of and improving the services provided to tourists.
- Business Improvement District – accounts for the Business Improvement District taxes assessed on the businesses in the downtown area of the City to promote downtown beautification.
- Hospitality Tax – accounts for a local 2% gross sales tax on prepared food and beverages sold in establishments.
- Confiscated Drug Program – accounts for the disposition of forfeited property and money seized in Columbia by law enforcement agencies.
- Franchise Fee -- accounts for franchise fee receipts used to support the City public transportation system. This is a new fund for the fiscal year ended June 30, 2011.
- Other Programs – provides for miscellaneous programs for special events.
- Community Development Grants and Awards – accounts for the Community Development Block Grants and Emergency Shelter Grants.
- Justice Department Grants – accounts for receipt of Federal and State funds for programs to improve public safety and law enforcement to the community.
- Other Grants – accounts for the receipt of Federal and State funds used for various signal grants, and highway safety grants, various tree-planting projects, and various public services and planning projects.

Debt Service Funds

These funds account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City, other than debt service payments financed by proprietary fund types. Ad valorem taxes, interest earned on the investments of the Debt Service Fund and, if applicable, interest earned on investments of certain Capital Projects Funds are used for the payment of principal, interest, and fiscal agent expenditures on the City's general obligation and revenue bonds, and bond anticipation notes.