

ORIGINAL

ORDINANCE NO.: 2025-045

To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina, for the Fiscal Year ending June 30, 2026

BE IT ORDAINED by the Mayor and Council this 17th day of June, 2025 as follows:

Section 1. That a tax to cover the period from the first day of July 2025, to the thirtieth day of June 2026, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the treasury of Richland and Lexington Counties, South Carolina, for the credit to The City of Columbia, South Carolina, for the use and service thereof; that is to say, a tax rate of eighty-nine and six tenths (89.6) mills, on the value of all real estate and personal property of every description owned and used in The City of Columbia, South Carolina, except such as is exempt from taxation under the Constitution and law of the State of South Carolina, is and shall be levied and paid into the County Treasury for the credit to The City of Columbia for the corporate purposes, permanent improvements, for the purpose of paying current expenses (including but not limited to the payments coming due and payable by The City of Columbia with respect to certain equipment leases, installment purchase revenue bonds and the RecoverSC Local Government Liquidity Program (“RecoverSC Program”) during such annual period), and for the payment of interest and retiring outstanding bonds of the said City. Such tax is levied on such property as assessed for taxation for County and State purposes.

Section 2. That the budget heretofore adopted by the City Council and the estimated revenue for the payment of same is hereby adopted and is hereby made a part hereof as fully as if incorporated herein and a copy thereof is attached hereto.

Section 3. That the billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Richland and Lexington Counties pursuant to State Law.

Section 4. That the City Manager shall administer the budget and may authorize the following to achieve the goals of this budget:

- a. Authorize the transfer of appropriated funds within and between departments and funds as necessary.
- b. Controls shall be made by fund appropriation.
- c. Designate continuing projects from fund balances.
- d. Encumbrances will be carried over to the next year as a reserve to the fund balance.
- e. Expenditures approved by council shall automatically carry amendments to fund appropriation where necessary.

Section 5. With respect to the payments scheduled to be made by The City of Columbia under the RecoverSC Program during the fiscal year ending June 30, 2026, which aggregate payments are approximately equal to \$68,813 (the “FY 2026 Payments”), the City Council hereby authorizes the issuance of a tax anticipation note (“TAN”) pursuant to Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended, and Title 11, Chapter 27 of the Code of Laws of South Carolina, 1976, as amended, which TAN may be issued if the Mayor, the City Manager and the Assistant City Manager for Finance and Economic Services, or any two of them acting together (the “Authorized Representatives”), determine that the issuance of a TAN, as an alternative to the use of appropriated funds collected as authorized above, is in the best interest of the City to make the FY 2026 Payments.

The TAN, if issued, shall be issued as a single fully-registered note in an amount not exceeding the aggregate amount of the FY 2026 Payments plus the costs incurred in connection with the issuance of the TAN, at that time as may be determined by the Authorized Representatives. The City Council delegates to the Authorized Representatives the power to make all determinations with respect to the details of the TAN, including the form, maturity date, manner and time of sale and award, and redemption provisions, and authorizes the Mayor and the City Manager, or either of them acting alone, to execute the TAN in the name of and on behalf of the City and deliver it to the purchaser thereof.

For the payment of the principal of and interest on the TAN when and if issued, the City hereby pledges (i) the full faith, credit and taxing power of the City; and (ii) the ad valorem taxes in anticipation of which the TAN is issued.

The Authorized Representatives may consult with the City's bond counsel and financial advisor in making any determinations with respect to the TAN.

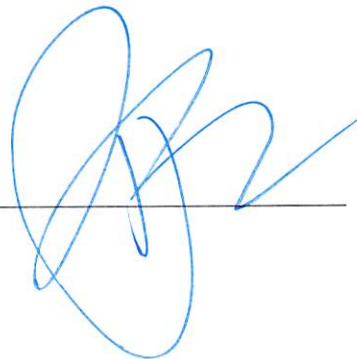
Section 6. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

Requested by:

City Manager _____

Approved by:

Mayor




City Manager

Approved as to form:

ATTEST:


City Attorney


City Clerk

Introduced: 06/10/2025
Final Reading: 06/17/2025



July 1, 2025

The Honorable Daniel J. Rickenmann, Mayor
 The Honorable Members of Columbia City Council

Re: FY 2025/2026 Adopted Budget

Dear Mayor Rickenmann, the Members of Columbia City Council, and the Residents of Columbia:

It is our pleasure to present the FY 2025/2026 Adopted Budget. The Operating Budget combined total is \$474,336,203 and the Capital Improvement Budget combined total is \$115,168,827. This budget reflects a strategic approach to navigating fiscal constraints while supporting the city’s ongoing growth and evolving priorities. It carefully aligns available resources with key initiatives, ensuring fiscal stability and the continued delivery of essential services that enhance the quality of life for residents of Columbia.

OPERATING BUDGET	FY 2024/2025 Adopted	FY 2025/2026 Adopted	Change \$	%
General Fund	\$188,781,113	\$183,962,740	(\$4,818,373)	-2.6%
Water & Sewer	\$202,026,251	\$217,259,000	\$15,232,749	7.5%
Storm Water	\$19,161,082	\$32,910,502	\$13,749,420	71.8%
Parking Fund	\$10,436,904	\$13,311,327	\$2,874,423	27.5%
Hospitality Fund	*\$18,149,270	\$16,694,051	(\$1,455,219)	5.4%
Accommodations	*\$3,803,072	\$4,491,583	\$688,511	31.9%
Tourism Dev Fee	\$4,795,134	\$5,272,836	\$477,702	10.0%
Liquor Permit	\$438,232	\$434,164	(\$4,068)	-0.9%
Combined Budget Total	\$447,591,058	\$474,336,203	\$26,745,145	6.0%

**Reflects FY 24/25 Amended Budget*

CAPITAL IMPROVEMENT BUDGET	FY 2024/2025 Adopted	FY 2025/2026 Adopted	Change \$	%
Drinking Water	\$30,000,000	\$20,600,000	-\$9,400,000	-31.3%
Wastewater	\$63,000,000	\$72,400,000	\$9,400,000	14.9%
Stormwater	\$4,065,000	\$19,635,000	\$15,570,000	383.0%
Parking	\$1,589,196	\$2,533,827	\$944,631	59.4%
Combined Capital Improvement Budget	\$98,654,196	\$115,168,827	\$16,514,631	16.7%

Teresa Wilson ● City Manager

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Strategic Context and Budget Drivers

The City of Columbia is experiencing a period of transformational growth, accompanied by both opportunity and complexity. As we strive to meet rising community expectations and operational demands, we must do so with fiscal discipline and a clear strategic focus. This proposed budget reflects cautious optimism—balancing necessary investments with the realities of limited revenue growth and long-term financial sustainability.

Although revenues are projected to increase modestly, the pace is not keeping up with the rising cost of delivering City services, expanding operations, and meeting new demands. Compounding this challenge is the exhaustion of several one-time revenue sources used in prior years to balance the budget. These factors require a thoughtful, disciplined approach to prioritization, ensuring we maintain momentum on strategic initiatives while preserving core services.

This year’s budget has been shaped by several key drivers:

- **Redevelopment of Finlay Park:** As this major downtown asset reopens, ongoing operational and maintenance funding will be required to ensure long-term success.
- **Expansion of Homeless Services:** Additional resources are needed to support coordinated outreach, housing solutions, and service delivery.
- **Capital Investment and Debt Service:** Facility construction and capital replacement programs have increased the City’s long-term debt obligations.
- **Facility Transitions:** The move into new City facilities and the concurrent repurposing or sale of underutilized properties presents both fiscal and logistical challenges, but also long-term benefits.

To meet these demands, this budget also reinforces our commitment to the following priorities:

- **Performance Management and Pay-for-Performance:** Continued implementation supports accountability, workforce effectiveness, and competitive pay.
- **Public Safety recruitment and retention:** Continued funding for the Step Pay Plan, professional development initiatives, and facility upgrades to support workforce stability, skill development, and operational readiness.
- **Sustaining Core Services:** As we expand our vision, we remain committed to protecting and strengthening day-to-day services that residents depend on.
- **Balancing Growth with Fiscal Responsibility:** Strategic initiatives must be pursued within the City’s financial means, requiring close alignment of resources with long-term priorities.

Developing this budget required extensive collaboration across departments. While the process has presented challenges, the result reflects a shared commitment to responsible growth and transparent fiscal stewardship. Looking ahead, the City may need to evaluate the full cost of service delivery and consider targeted rate adjustments or alternative revenue strategies to ensure sustainability.



GENERAL FUND

The General Fund is the City's main operating fund, supporting essential services such as Police, Fire, Parks & Recreation, Public Works, and day-to-day operations that residents rely on. The FY25/26 General Fund Budget totals \$183.96 million, representing a 2.6% decrease from FY 24/25. Importantly, the budget is balanced without a property tax increase.

This budget reflects careful planning and shared responsibility. It represents a disciplined response to financial constraints—preserving core services and maintaining progress on key initiatives despite modest revenue growth and the expiration of several one-time funding sources used in recent years.

Key Highlights:

- Total General Fund Budget: \$183.96 million (decrease -2.6%)
- Departmental Operations Budget: \$161.8 million (increase 3.0%)
- Transfers Out and Non-Departmental: \$22 million (decrease 18.9%)
- Balanced with no property tax increase

While departmental budgets reflect a modest increase, they incorporate reduced requests and the deferral of several new or expanded initiatives. Many departments submitted thoughtful proposals aligned with Council priorities, but limited resources required a more restrained approach. Cost pressures—driven by inflation, service demands, and the loss of temporary funding—continue to outpace revenue growth, reinforcing the need for prioritization.

To close the gap without reducing service levels, the City employed several one-time and short-term balancing measures:

- Reduced vehicle and capital equipment replacements
- No funding budgeted for the General Capital Improvement Program for projects such as park upgrades or building improvements
- Scaled back departmental funding increases
- Used \$5 million from fund balance (up from \$3 million last year)
- Allocated \$750,000 from special revenue sources

These steps allow the City to continue major projects already underway, including the reopening of Finlay Park and the relocation to more efficient facilities. They reflect a focus on operational efficiency, long-term savings, and improved service delivery.

While this budget does not fully fund all desired enhancements, it achieves a careful balance between immediate needs and future priorities.

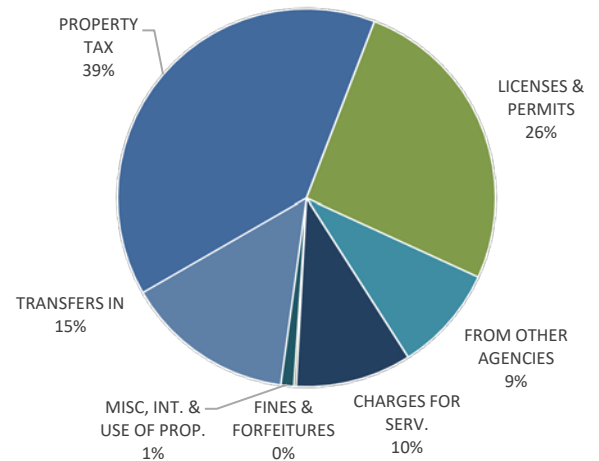


General Fund Revenues

REVENUE TYPE	FY23/24	FY 24/25	FY 25/26	Difference	% Change
	ACTUAL	ADOPTED	ADOPTED		
PROPERTY TAX	\$66,463,953	\$70,823,221	\$72,102,689	\$1,279,468	1.8%
LICENSES & PERMITS	\$48,220,906	\$44,330,375	\$47,816,419	\$3,486,044	7.3%
FROM OTHER AGENCIES	\$20,319,637	\$19,692,014	\$20,437,331	\$745,317	3.6%
CHARGES FOR SERV.	\$17,791,870	\$17,837,212	\$18,240,177	\$402,965	2.2%
FINES & FORFEITURES	\$300,786	\$331,500	\$330,250	-\$1,250	-0.4%
MISC. INT. & USE OF PROP.	\$4,108,754	\$2,083,707	\$2,086,489	\$2,782	0.1%
TRANSFERS IN	\$15,811,605	\$33,683,084	\$22,949,385	-\$10,733,699	-46.8%
TOTAL	\$173,017,511	\$188,781,113	\$183,962,740	-\$4,818,373	-2.6%

- Property Tax:** Property tax revenue is projected at \$72,102,689, an increase of \$1.2 million (1.8%) over the prior year, reflecting continued growth in property values and collections. No property tax increase is included in the Adopted Budget. The City’s current millage rate remains 89.6 mills.
- Licenses & Permits:** Revenues from licenses and permits are projected to increase by 7.3%. This growth is largely driven by higher collections from the Insurance Tax Program and an increase in the number of insurance agencies. Of the projected \$47 million, approximately \$44.5 million is from business licenses and franchise fees, with the remaining \$3.2 million from building permits and other associated fees.
- Other Agencies:** Projected at \$20,437,311, an increase of \$745,317 (3.6%) This growth is primarily due to anticipated increases in funding from partner jurisdictions and adjustments to cost-sharing agreements. The additional revenue reflects ongoing collaboration with regional and state agencies to support shared services and joint initiatives. These funds help enhance the delivery of critical programs and ensure continued alignment with regional goals and priorities.
- Fines & Forfeitures:** Projected at \$330,250, this represents a slight decrease of \$1,250. Collections from fines and forfeitures have steadily declined in recent years. While revenue generation is not the primary function of the court system, this trend highlights the need to explore underlying factors—such as changes in enforcement practices, reductions in traffic citations or other external influences such as the need for improvements in the use of technology.

General Fund Revenues By Source



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- **Miscellaneous, Interest, & Use of Property:** Projected at \$2,086,489, this category shows minimal change from FY 24/25. The majority of this revenue comes from interest earnings, which are expected to remain consistent with current projections.

Transfers In and Other Financing Sources

Transfers In for FY 25-26 total \$22,949,385, representing a net decrease of \$10,733,699 (–46.8%) compared to FY 24-25. Transfers account for approximately 13% of the total General Fund. The primary driver of the decrease is the planned reduction in capital lease proceeds—from \$15,000,000 in FY 24/25 to \$4,000,000 and completion of use of American Rescue Plan funds. Additional details are outlined below:

- **Transfer from Accommodations Tax** remains unchanged at \$25,000.
- **Transfer from Hospitality Tax** remains at \$4,800,000; same as FY 24/25.
- **Capital Lease Proceeds** are proposed at \$4,000,000, a \$11 million (73%) reduction. Capital lease proceeds serve as a borrowing mechanism to fund the replacement of vehicles, equipment, and technology for General Fund departments, including Police, Fire, and Public Works. Limited revenue growth and the funding needs of new or expanded programs constrain the City’s ability to take on additional debt service at this time. Since the ability to borrow is contingent upon the capacity to repay within the General Fund, the proposed budget reflects a more conservative level of borrowing.

This reduction will result in fewer capital replacements than identified in the City’s long-range replacement schedule. While the funding allows for the most urgent needs to be met, it does not address the full scope of requirements. As a result, larger capital lease issues may be needed in future years to begin addressing the backlog.

- **Cost Allocations from Enterprise Funds (Water & Sewer, Stormwater, and Parking)** total \$8,358,084, unchanged from FY 24/25. These allocations reflect the General Fund’s support of shared administrative and operational services provided to the enterprise funds.
- **Use of Fund Balance** is proposed at \$5,000,000, a one-time increase of \$2,000,000 compared to FY 24-25. Additionally, the budget includes a transfer of \$750,000 from the Tourism Development Fee (Local Accommodations Tax). These one-time adjustments help offset the anticipated loss of American Rescue Plan Act (ARPA) funds previously used to support General Fund operations. This grant is nearing completion and FY 24-25 was the planned final year transfer to the General Fund.

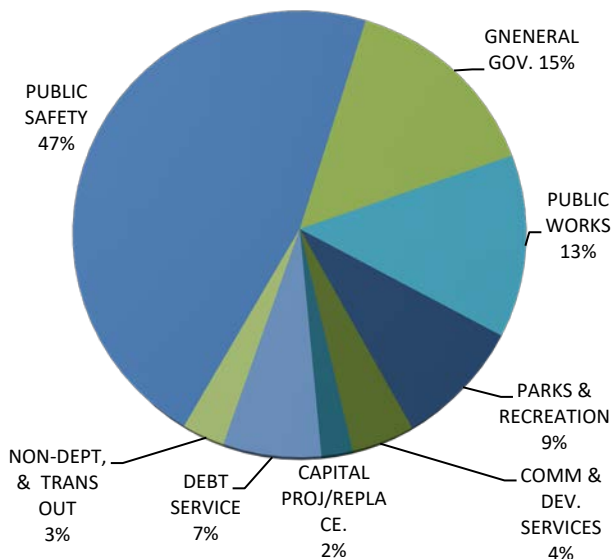


General Fund Expenditures

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

EXPENDITURES	FY23/24 ACTUAL	FY 24/25 BUDGET	FY 25/26 ADOPTED	Difference	% Change
PUBLIC SAFETY	\$85,081,151	\$83,405,807	\$85,489,763	\$2,083,956	2.5%
GENERAL GOVERNMENT	\$23,312,513	\$27,829,555	\$27,267,225	(\$562,330)	-2.0%
PUBLIC WORKS	\$25,630,410	\$24,519,294	\$24,314,501	(\$204,793)	-0.8%
PARKS & RECREATION	\$14,773,071	\$15,080,726	\$16,699,642	\$1,618,916	10.7%
COMM & DEV. SERVICES	\$5,595,910	\$6,388,414	\$8,108,396	\$1,719,982	26.9%
CAPITAL PROJ/REPLACE.	\$2,495,594	\$15,000,000	\$4,000,000	(\$11,000,000)	-73.3%
DEBT SERVICE	\$10,270,184	\$10,274,788	\$12,590,870	\$2,316,082	22.5%
NON-DEPT, & TRANS OUT	\$6,153,346	\$6,282,529	\$5,492,343	(\$790,186)	-12.6%
TOTAL	\$173,312,179	\$188,781,113	\$183,962,740	(\$4,818,373)	-2.6%

GENERAL FUND EXPENDITURES BY FUNCTION



- Public Safety Departments combined budgets total \$85,489,763; an increase of \$2,083,956; 2.5% over FY 24/25 adopted budget. Public Safety functions represent nearly half of the total General Fund budget.

- Public Works Department includes proposed budgets of Animal Services, Sustainability, Streets, Forestry & Beautification, Solid Waste and Traffic Engineering for a total budget of \$24,314,501; a decrease of \$204,793.

- Parks & Recreation’s proposed budget of \$16,699,642; an increase of \$1,618,916 (10.7%). The primary purpose of the increase in the Parks & Recreation’s Proposed Budget is planning for the programming and operations at Finlay Park re-

opening in the Fall of 2025. This includes 15 new positions and associated operating costs. The projected annual budget for the operations of Finlay Park is estimated at \$2,000,000.

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- Community & Development Services represents a consolidated category that includes the departments of Community Development, Planning & Development Services, the Office of Business Opportunities, and Homeless Services. The combined proposed budget for these departments totals \$8,108,396, reflecting a net increase of \$1,719,982 (27%). This increase is primarily driven by the expansion of Homeless Services, which were previously supported by one-time American Rescue Plan Act (ARPA) funding and are now incorporated into the General Fund.
- Capital Lease Proceeds for the replacement of rolling stock are included in the proposed budget at \$4,000,000, representing a reduction of \$11,000,000 (73%) compared to FY 24/25, as previously discussed.
- Debt Service is budgeted at \$12,590,870, an increase of \$2,316,082 over FY 24/25. This increase reflects the full-year impact of prior-year borrowing and includes a modest amount to support the issuance of new capital lease proceeds for FY 25-26.

Capital Planning and Long-Term Needs

The City does not anticipate a meaningful year-end surplus at the conclusion of FY 24/25. Tighter, more precise budgeting has resulted in expenditures aligning more closely with projections. While this speaks to strong fiscal management, it also reduces the availability of one-time savings that in prior years helped fund capital needs.

As a result, the Proposed Budget includes no dedicated funding for a General Capital Improvement Program (CIP) or other one-time infrastructure investments. This reflects a growing gap in resources needed to maintain and upgrade City-owned roads, sidewalks, facilities, park amenities, and traffic systems—critical to service delivery and quality of life.

In recent years, the City has relied on surplus funds, grants, and other one-time sources to fund capital and affordable housing initiatives. However, this approach is not sustainable. Moving forward, it is essential to:

- Evaluate long-term revenue options
- Assess existing program effectiveness
- Establish recurring budget commitments for capital investment

Our ultimate goal is to build a stable, recurring funding model that supports long-term infrastructure needs, strategic priorities, and community well-being.



ENTERPRISE FUNDS

The City’s Enterprise Funds support operations that function similarly to business type activities, where services are primarily funded through user fees rather than general taxes. This section includes the Water & Sewer Fund, Stormwater Fund, and Parking Fund. Each fund has both an operating budget, which covers the day-to-day costs of providing essential services, and a capital improvement budget, which funds long-term investments in infrastructure such as drinking water and wastewater treatment facilities, stormwater systems, and parking structures. The FY 2025/2026 Budget continues the City’s commitment to maintaining reliable services, meeting regulatory requirements, and supporting growth through strategic infrastructure investments.

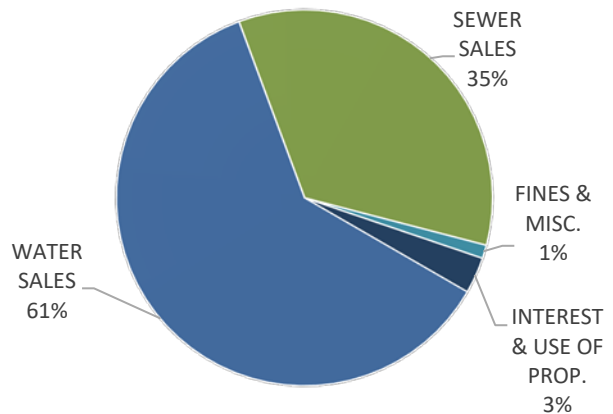
Water & Sewer Operating Fund

The FY25/26 Water & Sewer Operating Budget for FY 25/26 is \$217,259,000, which represents an increase of \$15,232,749, or 7%. This budget encompasses the departments responsible for operating and maintaining the City’s drinking water and sewer systems, including water treatment, distribution, storage, and the collection and treatment of wastewater. These services serve approximately 375,000 citizens and customers both within and outside Columbia city limits. The budget supports the operations of both the water distribution and wastewater collection systems. The two water treatment plants—Columbia Canal and Lake Murray—together produce an average of 60 million gallons of water per day (MGD). The Metro Wastewater Treatment Plant has a rated capacity of 60 million gallons per day and treats an average of 35 million gallons of sewage daily.

Revenues

Total revenues from water and sewer sales are projected to be \$210,473,400, reflecting a net increase of \$12,647,149, or 6%, compared to FY 24/25’s adopted budget. Water sales contribute approximately \$132,529,574 to this total, while sewer sales contribute \$75,443,826. The projected revenues include the programmed 5% rate increase approved by the City Council in 2023, generating approximately \$9.2 million. The remaining increase is attributed to growth in the customer base, consumption, and interest earnings.

Water & Sewer Revenue By Source



Revenue projections for water and sewer sales depend significantly on customer water usage and the growth of new customers. A projected 1% growth in the customer base, combined with additional growth from both residential and commercial customers, contributes \$3.5 million to revenue growth. The

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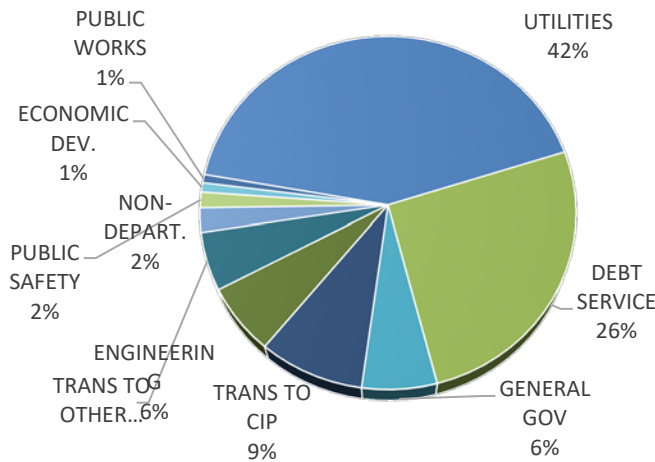


revenues generated by the system provide the necessary resources to fund the annual Capital Improvement Program, service debt, cover operating costs, and maintain the target debt coverage ratios essential for upholding the City’s strong bond ratings.

Expenditures and Transfers Out

The expenditures for the FY 25/26 Water & Sewer Operating Budget total \$186,713,541, with Transfers Out amounting to \$30,545,459, resulting in a combined budget of \$217,259,000. This represents an increase of \$15,232,749, or 7%, over FY 24/25’s budget.

Water & Sewer Expenditures By Function



Department Budgets reflected a combined total \$125,663,446, reflecting a net increase of \$6,367,866, or 5%, compared to FY 24/25’s budget. These increases are primarily due to higher operating costs related to electricity usage in both water treatment and wastewater treatment plants, as well as the costs of chemicals essential for treatment processes. Additionally, funds are allocated for non-capital maintenance projects, contractor services, and the purchase of capital equipment. These expenditures cover various day-to-day operational costs necessary for the effective functioning and regulatory compliance of the water and sewer systems.

Staff efforts continue to focus on regulatory compliance, efficient execution of capital projects, and overall customer service. Strategies to address service order backlogs include hiring and retaining qualified staff, utilizing contractors, and incorporating enhanced technologies. Continuous improvement efforts and performance monitoring have resulted in a reported 22% reduction in work order backlogs for Water Distribution and a 49% reduction for Wastewater Maintenance over the past year.

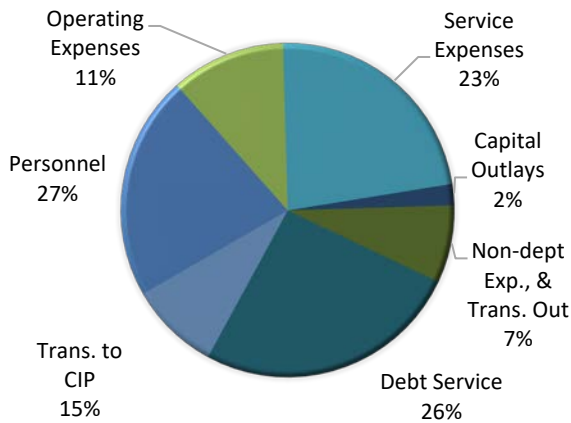
Debt service is budgeted at \$56,235,000, representing an increase of \$2,958,538, or less than 5%, compared to FY 24/25’s debt schedule. This portion of the budget covers the repayment of debt incurred for previous capital projects and infrastructure improvements within the water and sewer system.

Transfers Out for the upcoming fiscal year total \$30,545,459, reflecting an increase of \$5,918,204, or 24%, compared to the previous period. The majority of this increase is associated with additional funding of \$19,000,000 toward the Water & Sewer Capital Improvement Program, which provides cash for the annual improvement of our water and sewer infrastructure.



The Indirect Cost Transfer to the General Fund is set at \$7,234,706, with no change from FY 24/25. The internal service funds cost transfer is budgeted at \$4,310,753, representing an increase of \$404,753. These funds cover costs related to central store services such as procurement, enterprise software support, and risk management activities, and the budget reflects an increase that aligns more closely with prior year actuals.

Water & Sewer Expenditures By Category



Water & Sewer by Category

FY 25/26

Personnel Services	\$47,305,491
Operating Expenses	\$24,142,295
Service Expenses	\$49,754,823
Capital Outlays	\$4,460,837
Non-dept Exp., & Trans. Out	\$16,360,554
Debt Service	\$56,235,000
Trans. to Capital Imp. Pro.	\$19,000,000
TOTAL WATER & SEWER OPER.	\$217,259,000

Water & Sewer Capital Improvement Program

The FY 25/26 Water and Sewer Capital Improvement Program is \$93,000,000 with \$20,600,000 in Water Improvement Projects and \$72,400,000 in Wastewater Improvement Projects. This allocation helps to ensure the continued enhancement and maintenance of our water and sewer systems, vital components of our city's infrastructure. These projects aim to enhance the efficiency, reliability, and sustainability of the system over the long term as well as accommodating for growth of the system.

As previously mentioned, the funding for the Water and Sewer Capital Improvement Program is from a combination of budgeted cash, fund balance, and bond proceeds. This funding approach allows us to leverage available resources effectively to support essential infrastructure projects aimed at improving and expanding our water and sewer systems. By utilizing a combination of funding sources, we can ensure that necessary capital projects are adequately funded while also maintaining fiscal responsibility and sustainability.

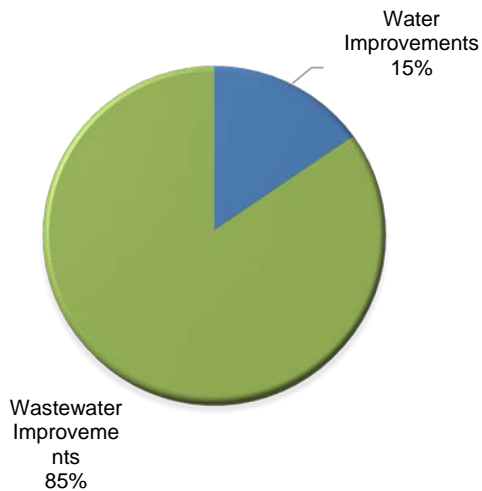
Water Capital Improvements are focused on water quality investments and system expansion. Wastewater Capital Improvement reflects a priority on Clean Water 2020 programs to meet the EPA Consent Decree requirements and funding for system capacity investments.

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By investing in these projects, we are proactively addressing infrastructure needs, ensuring that our water and sewer systems can continue to meet the needs of our community both now and in the future. These enhancements contribute to the overall well-being and prosperity of our city.

Water & Sewer Capital Improvements



WATER & SEWER

CAPITAL IMPROVEMENTS PROGRAM

FY 25/26

WATER CAPITAL IMP. PROJECTS

WATER QUALITY	\$9,900,000
WATER PLANT IMP.	\$7,000,000
SYSTEM EXPANSION	\$200,000
OTHER/UTILITY RELOCATION	\$3,500,000
	\$20,600,000

WASTEWATER CAPITAL IMP. PROJECTS

SYSTEM CAPACITY	\$19,000,000
OTHER	\$8,900,000
WASTEWATER PLANT IMP.	\$35,500,000
SYSTEM REHAB	\$9,000,000
	\$72,400,000

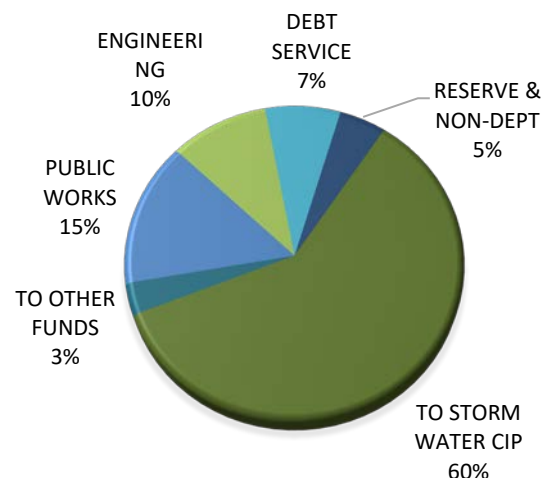
Stormwater Operating Fund

The proposed FY 25/26 Stormwater Operating Budget is \$32,910,502, representing an increase of \$13,749,420 or 71.8% over FY 24/25 budget. This increase is primarily due to the planned use of \$12.1 million in fund balance to support the Capital Improvement Program. Excluding this one-time allocation, the operating budget is \$13,275,502, a reduction of \$1,820,580 from FY 24/25. No rate increases are proposed.

Stormwater fees are projected at \$18,558,494; an increase of \$183,747; 1%. These fees make up the majority of revenue for the Stormwater Fund. Other revenues include fees for plan reviews and interest earnings which are reflected at \$2,227,387.

The FY 25/26 Proposed Department budgets total \$8,172,274; a reduction of \$615,658 or 7%. The reduction is from replacement capital purchase during FY 24/25 and less capital replacement planned for the

Storm Water Expenditures By Function



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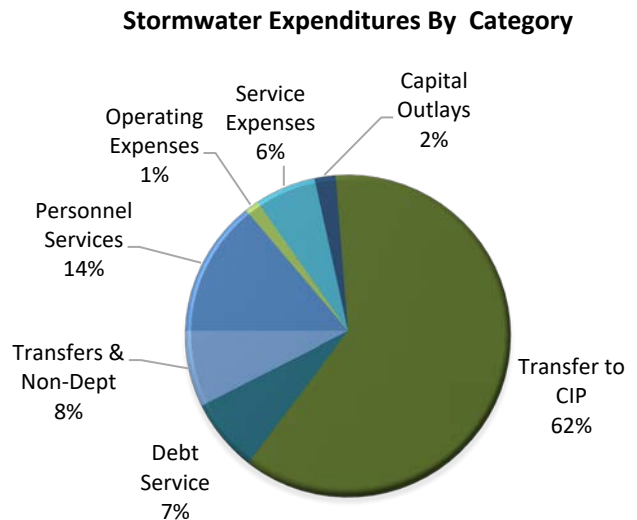


next fiscal year. Departments funded in Stormwater Operating Fund include portions of Engineering and portions of Public Works Streets and Storm Drain Division and Solid Waste services that provide services for the operations, improvements and maintenance of the City’s stormwater system. Program priorities include continuing to develop the asset management program, meeting NPDES MS4 Stormwater Permit Compliance, system repair and cleaning.

The budget includes \$2,490,850 for debt service payment based on the Stormwater bond debt schedule. Transfers out amount to \$22,197,378, reflecting a net increase of \$17,207,000 as previously mentioned toward the funding of the capital improvement program for FY 25/26. The availability of this fund balance is in part due to building of reserves in anticipation of several very large capital improvement projects that would require significant funding.

The budget also includes a reserve of \$1,500,000 for future capital improvement projects that will necessitate significant investments. By establishing these reserves now, the system will be better positioned to fund these projects in future years using system cash. This proactive approach to financial planning ensures the long-term sustainability and effectiveness of our stormwater management infrastructure, thereby mitigating risks associated with flooding and enhancing the resilience of our community.

STORMWATER EXP. BY CATEGORY	FY 25/26
PERSONNEL SERVICES	\$4,794,605
OPERATING EXPENSES	\$488,541
SERVICE EXPENSES	\$2,148,128
CAPITAL OUTLAYS	\$741,000
TRANSFER TO CIP	\$19,635,0000
DEBT SERVICE	\$2,490,850
TRANSFERS & NON-DEPT	\$2,612,378
TOTAL STORMWATER OPERATING	\$32,910,502



Stormwater Capital Improvement Program

The FY 25/26 Stormwater Capital Improvement Program budget is \$19,635,000. Stormwater Capital Improvement Program is funded through allocation from budgeted cash referenced above, bond proceeds and use of fund balance. The FY 25/26 Stormwater Capital program includes a request of \$15 million toward the Maxcy Gregg Detention Project. This project will provide significant flood relief to the Five Points area and facilitate flood improvement while protecting downstream infrastructure. Other

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projects focus on continuous improvements to the city stormwater system with significant investments in flood reduction and system rehabilitation projects.

Parking Fund

The FY 25/26 Parking Fund Budget totals \$13,311,327; representing an increase of \$1,285,227, or 11%, above FY 24/25 amended budget and reflects minor amount of fund balance. The FY 24/25 Budget was amended during the year with the adoption of the Parking Rate Study recommended adjustments.

The Parking Fund, is an enterprise fund, covering the operational and maintenance expenses of the City of Columbia parking infrastructure. The budget maintains operations across 11 parking decks, 14 surface lots, more than 3,600 parking meters and residential parking areas. These services are crucial for the city's hospitality and business districts, offering both monthly and daily parking options to support local economic activities and special events.

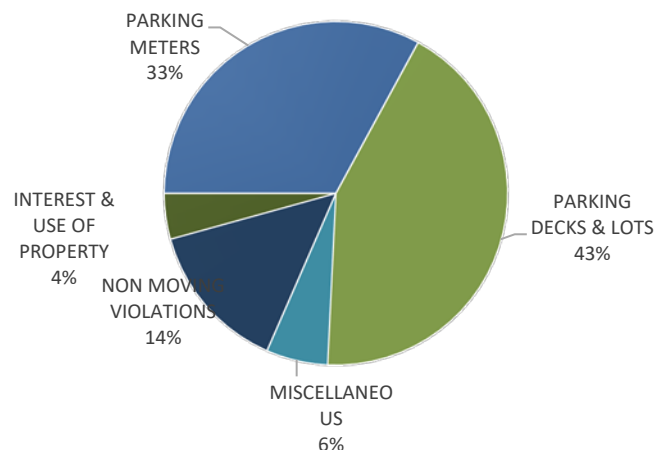
Since the adoption of the new parking rate structure and adjustments that have been implemented in recent months, significant progress has been made towards the implementation of new initiatives. These initiatives include the T2 Cosmo Pay Stations in the Main Street district, highly visible public campaigns to promote new parking enhancements and investments in parking services and plans for future investments in infrastructure. The majority of the increase in the Proposed Budget is attributed to investments in Capital Improvement, reflecting significant investments in parking deck improvements and infrastructure.

Revenues

Total parking revenues, which include income from parking meters, monthly parking, parking fines, and daily parking, amount to \$12,489,892. This represents an increase of \$740,396 or 11% over the amended budget for FY 24/25. Additionally, Transfers In and Other Financing Sources total \$821,435, incorporating interest earnings and a small portion of fund balance.

Combining these figures, the overall total is \$13,311,327, reflecting an increase of \$1,285,227, or 11%. Projected revenues are based on annualized rate adjustments that were implemented mid-year and is attributed to these adjustments adopted in the current fiscal year. Although the projections are based on rate study analysis, more time is needed to accurately forecast the revenue impacts.

Parking Revenues By Source



Teresa Wilson ● City Manager

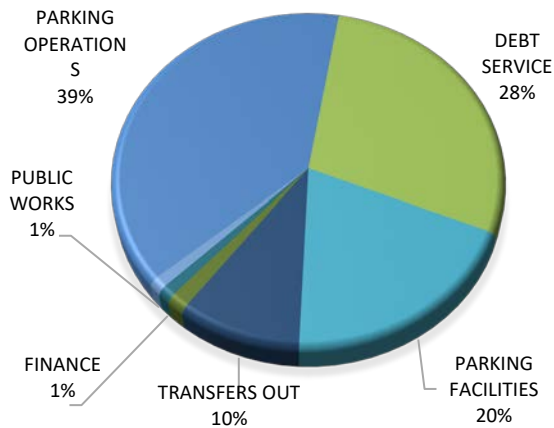
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Expenditures

Department Proposed Budgets total \$6,517,115; an increase of \$176,822 or 3%. Budget Highlights include 25 Meter change outs \$250,000, on-line payment fees \$300,000 & credit card fees \$125,000, electricity \$300,000 and maintenance and support contracts, \$75,000.

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

Parking Expenditures By Function

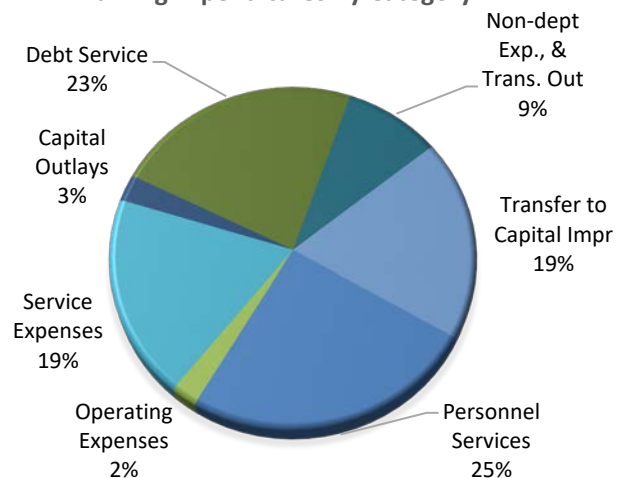


Transfers out total \$3,572,827 and includes Indirect Cost Transfer to the General Fund in the amount of \$500,000; same as current year along with minor adjustments to transfers for internal service and risk management functions. The transfers to Capital Improvements is budgeted at \$2,533,827 and is the largest increase in the proposed budget reflecting significant investments in the parking system infrastructure.

PARKING EXP. BY CATEGORY **AMOUNT**

PERSONNEL SERVICES	\$3,358,428
OPERATING EXPENSES	\$297,355
SERVICE EXPENSES	\$2,526,332
CAPITAL OUTLAYS	\$335,000
DEBT SERVICE	\$3,066,385
NON-DEPT EXP., & TRANS. OUT	\$1,194,000
TRANSFER TO CAPITAL IMPR.	\$2,533,827
TOTAL PARKING FUND	\$13,311,327

Parking Expenditures By Category





SPECIAL REVENUES

The City’s Special Revenue Funds account for revenues that are legally restricted or committed for specific purposes, supporting activities that enhance Columbia’s quality of life, promotion of tourism and economic vitality. This section includes the Hospitality Tax Fund, State Accommodations Tax Fund, Tourism Development Fee, and Liquor Permit Rebate. These revenues are considered “special” because their use is governed by state law and local ordinance, ensuring they directly support tourism-related services, infrastructure, and events that attract and serve visitors. The FY 2025/2026 Proposed Budget reflects a balanced approach to maintaining compliance with funding restrictions while investing in initiatives that contribute to Columbia’s appeal as a destination city.

Hospitality Tax Fund

The Hospitality Tax Budget for FY 2025/2026 is \$16,694,051. This is an increase of \$848,614 over FY 24/25 Adopted Budget and a net decrease of \$1,455,219 from FY 24/25’s amended budget. The difference being use of fund balance or prior year surplus in the Amended Budget. Projected revenue collections for FY 2025/2026 are \$15,845,719—unchanged from FY 24/25. In recent years, the city has benefited from steady growth in Hospitality Tax collections. However, based on current-year performance, we are projecting collections to meet budget expectations in the coming year.

South Carolina State law designates the use of Hospitality Tax funds for specific purposes, most of which centers around tourism-related, cultural, recreational, and historic facilities and advertisement and promotion of tourism.

The table below shows the FY 24/25 Adopted Budget (does not include amendments made during the year) and the FY 25/26 Adopted Budget following City Council’s motion at second reading to restore the originally proposed increase to the two Hospitality Tax grant programs and other planned commitments. The final allocation by category will be made with input from City Council at a future City Council meeting.

<u>EXPENDITURE</u>	FY 24/25 ADOPTED	FY 25/26 ADOPTED	\$ CHANGE FM FY24/25	% CHANGE FM FY24/25
HOSPITALITY TAX COMMITTEE*	3,790,800	3,980,340	189,540	5.0%
HOSPITALITY LINE-ITEM AGENCIES	2,860,000	3,003,000	143,000	5.0%
TRANSFER TO GENERAL FUND	4,800,000	4,800,000		0.0%
DEBT SERVICE	2,538,613	2,087,379	(451,234)	-17.8%
SPECIAL ALLOC. & CAPITAL PROJ.*	1,856,024	2,823,332	967,308	52.1%
TOTAL	\$15,845,437	\$16,694,051	\$848,614	5.4%

**FY 24/25 Excludes the Amended Budget allocation of \$2,303,833 for prior year committee awards and capital project allocations*



Line-Item Agencies – When the Hospitality Tax fund was established, the City supported various "legacy" organizations through regular appropriations. In most cases, the city was involved in creating these organizations, has some ownership of their assets, or holds a contractual responsibility to support them. Funding for Line-Item agencies is not guaranteed; they must submit the necessary documentation, and allocations are subject to review each budget year. City Council determines the funding levels.

Hospitality Tax Grant Committee - Hospitality Tax Grant Applications deadline for FY 2025/2026 was February 28th. The Committee met in May to interview applicants and to make recommendations for funding. With the adoption of the FY 25/26 Budget, the Hospitality Tax Committee recommendations will be prepared for City Council approval. Below is a summary of the Applications received this year:

- 70 Applications received exceeding \$9.4 million requested funding
 - 63 returning applicants
 - 7 new to the committee

Special Allocations – This category reflects allocations made directly by City Council for designated projects, as well as continued support for the City’s branding initiatives that promote tourism-related activities through marketing and outreach.

Transfers Out – Transfers from the Hospitality Tax Fund to the General Fund support General Fund activities that are eligible under State law. The transfer to the General Fund is \$4,800,000, no change from FY 24/25. Other transfers out include debt service payments on bonds backed by Hospitality Tax revenues. All uses of bond proceeds remain subject to the same legal restrictions governing Hospitality Tax expenditures. The total proposed debt service is \$2,087,379—a decrease of \$451,234 or 17.8%. No Capital Projects allocations are recommended at this time.

State Accommodations Tax

The Proposed State Accommodation Tax Budget for FY2025/2026 of \$4,491,583; an increase of \$688,511; 18% over FY 24/25 budget and includes use of \$650,000 in fund balance. Revenues are collected by the State of SC and submitted quarterly to the City.

Projections reflect allocations by categories based on uses set by state law:

- \$25,000 transfer to the General Fund
- 30% allocated for advertising and promotion of tourism
- 65% allocated for tourism-related expenditures
- 5% for general purposes.



State law mandates that the first \$25,000 of collections be allocated to the General Fund. In addition, 5% of collections are available for “general use” allocation, estimated at \$190,829 of which \$64,000 is proposed allocation for existing commitments and operations. The majority of Accommodations Tax funds to subject to recommendation by the Accommodations Tax committee as required by State Law and submitted for approval by the City Council.

The amount available for allocation to the Accommodations Tax Committee is \$2,751,332—an increase of \$164,097 or 6% over FY 24/25’s budget. In prior years, these funds have been distributed with 85% allocated to Experience Columbia and 15% to Lake Murray Country, both of which meet the requirements of South Carolina State Law for the use of State Accommodations Tax revenue.

As the City continues to promote tourism in the downtown area, public facilities remain critical to enhancing the visitor experience. Public restrooms are an eligible expense under the State Accommodations Tax guidelines. The proposed budget includes \$600,000 for restroom infrastructure and related construction costs. This initiative, identified by City Council as a high priority, is intended to begin the procurement process while site options are explored with Council input. A request for this funding has been submitted to the Accommodations Tax Committee for their consideration. The proposed restroom allocation, along with a separate \$50,000 tourism-related expense—for a total of \$650,000—would be funded from available fund balance and will not reduce the Committee’s recommended allocations.

The budget also includes a debt service payment in the amount of \$874,422, consistent with prior obligations supported by the State Accommodations Tax Fund. in accordance with the annual schedule on debt issued for the Finlay Park Revitalization Project.

Tourism Development Fee

The Tourism Development Fee (TDF), also referred to as the Local Accommodations Tax, is a 3% fee applied to the revenues generated by hotels, motels, and other accommodations in the city. This fee is similar to the State Accommodations Tax. The revenue collected from the TDF must be used to enhance the city's appeal and improve the services offered to tourists. It's important to note that these funds are collected by the city and are not required to be allocated by a committee.

The city's annual collections averaged over the past 5 years approximately \$4-\$5 million. The FY 2025/2026 Budget of \$5,272,836 is based on prior year actuals and is in line with normal collections.

The Columbia Metropolitan Convention Center Authority has requested \$3,000,000, an increase of \$250,000 above FY 24/25’s funding. Funding is subject to City Council consideration and will be made during a future City Council meeting.

The proposed budget also reflects \$874,422 debt service payment according to the annual schedule on debt issued for the Finlay Park Revitalization Project.



Liquor Permit Rebate

The Liquor Permit Rebates are fees collected by the State and remitted to the City on a quarterly basis. The average annual collections amount to \$350,000-\$400,000. The budget for the fiscal year 2025/2026 is \$438,232, which represents an increase of \$86,232 or 25% compared to FY 24/25 budget. While the projections are higher than FY 24/25's budget, they align with the actual figures from prior years.

The City has used these funds for capital improvements to tourism related buildings that have a demonstrable and significant impact on tourism as directed by state law.

In closing, the FY 2025/2026 Adopted Budget reflects the City's continued commitment to responsible stewardship, strategic investment, and service to our residents, businesses, and visitors. While we are navigating transformation growth while addressing rising demands, this budget represents a balanced approach that prioritizes core services, supports long-term growth, and advances City Council's vision for Columbia. I want to thank City Council for your leadership and engagement throughout this process, and I extend my appreciation to our dedicated staff for their hard work and thoughtful contributions. We look forward to continued collaboration as we work to position Columbia for a strong and resilient future. Together, We Are Columbia.

Respectfully,

A handwritten signature in blue ink that reads "Teresa Wilson".

Teresa Wilson
City Manager



Fiscal Year 2025-2026

Operating Budget Summaries by Fund

- General Fund
- Enterprise Funds
 - Water & Sewer
 - Stormwater
 - Parking
- Special Revenues
 - Hospitality Tax
 - State Accommodations Tax
 - Tourism Development Fee

Capital Improvement Program by Fund

- Drinking Water
- Wastewater
- Stormwater
- Parking

**CITY OF COLUMBIA
GENERAL FUND SUMMARY**

	ACTUAL FY 23/24	ADOPTED FY24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUE CATEGORIES</u>					
GENERAL PROPERTY TAX	66,463,953	70,823,221	72,102,689		
LICENSES AND PERMITS	48,220,906	44,330,375	47,816,419		
FROM OTHER AGENCIES	20,319,637	19,692,014	20,437,331		
CURRENT SERVICE CHARGES	17,791,870	17,837,212	18,240,177		
FINES & FORFEITURES	300,786	331,500	330,250		
MISCELLANEOUS REVENUE	583,637	415,000	427,000		
INTEREST ON INVESTMENT	1,862,979	548,307	446,989		
RENTS & SALE OF PROPERTY	1,662,138	1,120,400	1,212,500		
TOTAL REVENUE	157,205,906	155,098,029	161,013,355	5,915,326	3.8%
<u>TRANSFERS IN</u>					
FROM AMERICAN RESCUE PLAN	2,500,000	2,500,000	0		
FROM OTHER FUNDS (TDF)	573,889	0	750,000		
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000		
FROM HOSPITALITY TAX	4,000,000	4,800,000	4,800,000		
FROM CAPITAL LEASE PROCEEDS	2,856,262	15,000,000	4,000,000		
FROM PARKING FUND	500,000	500,000	500,000		
FROM WATER & SEWER COST ALLOCATION	4,748,280	7,234,706	7,251,007		
FROM STORM WATER	608,174	623,378	623,378		
FROM UN-APPROPRIATED SURPLUS	0	3,000,000	5,000,000		
TOTAL TRANSFERS IN	15,811,605	33,683,084	22,949,385	(10,733,699)	-31.9%
TOTAL GENERAL FUND REV & TRANS	173,017,511	188,781,113	183,962,740	(4,818,373)	-2.6%
<u>EXPENDITURES</u>					
LEGISLATIVE - MAYOR & CITY COUNCIL	1,088,726	1,001,412	1,047,048		
ADMINISTRATION - CITY MANAGER	1,080,920	841,929	858,230		
GOVERNMENTAL AFFAIRS	494,955	584,993	484,515		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS	284,319	250,408	271,023		
ADMINISTRATION - ACM STRATEGIC INITIATIVES	863,016	577,927	382,151		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	471,762	326,524	693,784		
ADMINISTRATION - ACM OPERATIONS	531,805	530,234	1,123,381		
HUMAN RESOURCES	1,515,929	1,758,465	1,778,461		
BUDGET & GRANTS OFFICE	668,284	1,235,920	633,432		
PUBLIC RELATIONS	1,025,319	939,382	1,055,890		
OFFICE OF THE CITY CLERK	431,085	368,911	504,389		
LEGAL	2,317,262	2,440,446	2,579,356		
MUNICIPAL COURT	2,743,776	3,184,201	3,151,047		
FINANCE	2,070,855	2,467,669	2,318,884		
HOMELESS SERVICES	911,410	1,150,604	3,045,906		
OFFICE OF BUSINESS OPPORTUNITIES	713,007	847,659	760,217		
COMMUNITY DEVELOPMENT	683,589	727,657	767,081		
PLANNING & DEV. SERVICES	3,287,904	3,662,494	3,535,192		
POLICE	54,684,993	52,561,240	53,232,690		
EMERGENCY MANAGEMENT	598,885	659,139	664,676		
911 EMERGENCY COMMUNICATIONS	3,613,003	3,535,081	3,665,965		
FIRE	26,184,270	26,650,347	27,926,432		
PARKS & RECREATION	14,773,071	15,080,726	16,699,642		
PUBLIC WORKS	25,630,410	24,519,294	24,314,501		
GENERAL SERVICES	3,214,709	4,956,639	4,954,261		
INFORMATION TECHNOLOGY	4,509,791	5,330,109	5,168,910		
RESERVE		1,034,386	262,463		
TOTAL DEPARTMENT	154,393,055	157,223,796	161,879,527	4,655,731	3.0%
<u>NON-DEPARTMENTAL & MISC.</u>					
COMMUNITY PROMOTIONS	23,000				
CAPITAL LEASE PURCHASE PAYMENT	6,728,659	6,592,077	8,909,618		
RICHLAND COUNTY DETENTION CENTER PER DIEM	915,645	700,000	800,000		
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817	215,817		
RICHLAND COUNTY PUBLIC DEFENDER	225,000	225,000	225,000		
NON-DEPARTMENTAL & MISC.	35,849	40,000	40,000		
TOTAL NON-DEPARTMENTAL	8,127,410	7,772,894	10,190,435	2,417,541	31.1%
TOTAL EXPENDITURES	162,520,465	164,996,690	172,069,962	7,073,272	4.3%
<u>TRANSFERS OUT</u>					
TO INTERNAL SERVICE FUNDS	3,423,003	2,910,120	2,910,120		
TO DEBT SERVICE	3,541,525	3,682,711	3,681,252		
TO COMPONENT UNIT	1,331,592	1,291,592	1,301,406		
TO CAPITAL PROJECTS	2,495,594	900,000	0		
TO CAPITAL REPLACEMENT PROGRAM		15,000,000	4,000,000		
TOTAL TRANSFERS OUT	10,791,714	23,784,423	11,892,778	(11,891,645)	-50.0%
TOTAL EXPENDITURES & TRANSFERS	173,312,179	188,781,113	183,962,740	(4,818,373)	-2.6%

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

	ACTUALS FY 23/24	ADOPTED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUE</u>					
WATER SALES	114,898,589	125,766,404	132,529,574		
SEWER SALES	67,967,987	70,009,847	75,443,826		
FINES AND FORFEITURES	4,327,704	2,000,000	2,500,000		
TOTAL OPERATING REVENUES	187,194,280	197,776,251	210,473,400	12,697,149	6%
<u>NON-OPERATING REVENUE & TRANSFERS IN</u>					
INTEREST	16,778,150	4,000,000	6,535,059		
RENTS & USE OF PROPERTY	478,732	250,000	250,541		
TOTAL NON-OPERATING REVENUES	105,100,026	4,250,000	6,785,600	2,535,600	37%
TOTAL REVENUE & TRANSFERS IN	292,294,306	202,026,251	217,259,000	15,232,749	7%
<u>EXPENDITURES</u>					
ADMINISTRATION	631,907	1,079,450	1,063,067		
CUSTOMER CARE CENTER	5,342,351	5,942,161	6,077,478		
PUBLIC RELATIONS	100,726	163,392	110,392		
FINANCE	1,887,333	2,299,386	2,328,556		
FIRE HYDRANT MAINTENANCE	529,191	741,295	790,693		
POLICE - CSO/PUBLIC SAFETY	1,427,839	2,292,921	2,283,541		
PUBLIC WORKS-STREET REPAIR	832,484	1,675,000	1,655,000		
GENERAL SERVICES PUBLIC BLDGS.	2,947,064	3,040,790	3,072,241		
GIS MANAGEMENT	608,742	779,445	786,409		
UTILITIES	69,633,496	86,074,008	91,907,563		
ENGINEERING	9,360,723	13,290,882	13,728,656		
TOTAL OPERATING	93,301,856	117,378,730	123,803,596	6,424,866	5%
<u>Non-Operating Departments & Non-Departmental</u>					
ECONOMIC DEV DEPARTMENT	1,000,588	1,916,850	1,859,850		
TOTAL NON-OPERATING DEPARTMENTS	1,000,588	1,916,850	1,859,850	(57,000)	-3%
DEBT SERVICE	30,470,649	53,276,462	56,235,000		
ECONOMIC DEV SPECIAL PROJECTS	71,995	78,500	78,500		
TECHNOLOGY REPLACEMENTS	37,205	200,000	200,000		
NON-DEPARTMENTAL	52,000	85,000	85,000		
BAD DEBT	7,309,958	0			
OPERATING RESERVE	0	4,463,454	4,451,595		
TOTAL NON-DEPARTMENTAL OPERATING	83,415,006	58,103,416	61,050,095	910,044	2%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND/INDIRECT COST ALLOCATION	4,748,280	7,234,706	7,234,706		
TO WATER/SEWER CAPITAL IMP.	93,000,000	13,486,549	19,000,000		
TO INTERNAL SERVICE FUNDS	4,409,137	3,906,000	4,310,753		
TOTAL TRANSFERS	102,157,417	24,627,255	30,545,459	5,918,204	19%
TOTAL EXPENDITURES & TRANSFERS	279,874,867	202,026,251	217,259,000	15,232,749	7%

**CITY OF COLUMBIA
STORM WATER OPERATING SUMMARY**

	ACTUALS FY23/24	ADOPTED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUE</u>					
<u>Operating Revenue</u>					
STORM WATER FEE	17,485,012	18,374,747	18,558,494		
STORM WATER REVIEW	13,200	15,000	13,000		
STORM WATER INSPECTIONS	1,350	-	1,000		
TOTAL OPERATING REVENUES	17,499,562	18,389,747	18,572,494		
<u>Non-operating Revenue & Transfers</u>					
INTEREST & USE OF PROPERTY FROM FUND BALANCE	5,859,698	771,335	2,227,387		
TOTAL NON-OPERATING REVENUES	5,859,698	771,335	14,338,008		
TOTAL REVENUES & TRANSFERS IN	23,359,260	19,161,082	32,910,502	13,749,420	71.8%
<u>EXPENDITURES</u>					
DEPARTMENTS					
ENGINEERING	2,592,651	3,314,999	3,264,999		
PUBLIC WORKS	2,669,813	5,472,933	4,907,275		
TOTAL DEPARTMENTS	5,262,464	8,787,932	8,172,274	(615,658)	-7.0%
NON-DEPARTMENTAL EXPENSES					
DEBT SERVICE	1,543,765	2,490,600	2,490,850		
NON-DEPARTMENTAL/MISC. RESERVE	150,785	50,000	50,000		
TOTAL NON-DEPARTMENTAL	3,976,447	5,382,772	4,040,850	(1,341,922)	-24.9%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND/INDIRECT COST ALLOCATION	608,174	623,378	623,378		
TO STORM WATER CAPITAL PROJECTS	14,538,093	4,065,000	19,635,000		
TO INTERNAL SERVICE FUNDS	216,575	302,000	439,000		
TOTAL OTHER	15,362,842	4,990,378	20,697,378	15,707,000	314.7%
TOTAL EXPENDITURES & TRANSFERS	24,601,753	19,161,082	32,910,502	13,749,420	71.8%

**CITY OF COLUMBIA
PARKING OPERATING FUND SUMMARY**

	ACTUAL FY 23/24	AMENDED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>OPERATING REVENUES</u>					
STREET PARKING METERS	2,936,861	3,981,059	4,300,000		
PARKING DECKS	3,652,488	4,563,779	4,727,000		
PARKING LOTS	625,405	802,300	862,000		
MISC. CHARGES FOR SERVICES	441,808	567,767	757,500		
NON-MOVING VIOLATIONS	1,887,825	1,834,592	1,843,392		
TOTAL REVENUE	9,544,387	11,749,496	12,489,892		
<u>NON-OPERATING & TRANSFERS IN</u>					
INTEREST REVENUE	896,659	163,604	448,470		
RENTS & USE OF PROPERTY	90,150	113,000	113,000		
REIMBURSEMENTS	13,526				
FROM FUND BALANCE			259,965		
TOTAL NON-OPERATING & TRANSFERS	1,000,335	276,604	821,435	544,831	197%
TOTAL REVENUES & TRANSFERS IN	10,544,722	12,026,100	13,311,327	1,285,227	11%
<u>EXPENDITURES</u>					
<u>Operating Departments</u>					
FINANCE - PARKING PAYMENT SERVICES	112,236	112,582	112,582		
PARKING OPERATIONS	3,648,851	4,124,497	4,182,792		
PARKING FACILITIES	1,650,452	2,004,599	2,109,249		
PUBLIC WORKS	97,345	98,615	112,492		
TOTAL OPERATING DEPARTMENTS	5,508,884	6,340,293	6,517,115	176,822	3%
<u>Non-Departmental</u>					
DEPRECIATION	2,357,220	0	0		
DEBT SERVICE	1,318,212	3,064,371	3,066,385		
NON-DEPARTMENTAL/MISC.	(160,537)	5,000	5,000		
BAD DEBT / YEAR END ACCRUALS	(22,783)	0	0		
RESERVE	-	90,240	150,000		
TOTAL NON-DEPARTMENTAL	3,492,112	3,159,611	3,221,385	61,774	2%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND	500,000	500,000	500,000		
TO CAPITAL IMPROVEMENTS	244,532	1,589,196	2,533,827		
TO RISK MANAGEMENT	120,000	120,000	120,000		
TO INTERNAL SERVICES	365,105	277,000	379,000		
TO PURCHASING	52,811	40,000	40,000		
TOTAL TRANSFERS	1,282,448	2,526,196	3,572,827	1,046,631	41%
TOTAL EXPENDITURES & TRANSFERS	10,283,444	12,026,100	13,311,327	1,285,227	11%

**CITY OF COLUMBIA
LIQUOR PERMIT REBATE**

	ACTUAL FY23/24	ADOPTED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUES</u>					
LIQUOR R REBATE	387,505	417,495	426,256		
INTEREST INCOME	40,828	20,737	7,908		
TOTAL REVENUES	428,333	438,232	434,164	(4,068)	-1%
TOTAL REVENUE & TRANSFERS IN	428,333	438,232	434,164	(4,068)	-1%
<u>EXPENDITURES</u>					
HISTORIC COLUMBIA FOUNDATION	140,000				
COLUMBIA MUSIC FESTIVAL		100,000			
GEMINI STUDIOS UPFIT	50,000				
3 RIVERS MUSIC FESTIVAL		100,000			
TOWN THEATRE		100,000			
RESERVE FOR FUTURE ALLOCATION		138,232	434,164		
TOTAL EXPENDITURES	190,588	438,232	434,164	(4,068)	-1%
<u>TRANSFERS OUT</u>					
TO CAPITAL PROJECTS	1,946,870				
TOTAL TRANSFERS OUT	1,946,870	0			
TOTAL EXPENDITURES & TRANSFERS OUT	2,137,458	438,232	434,164	(4,068)	-1%

CITY OF COLUMBIA
ACCOMMODATIONS TAX
(STATE ACCOMMODATIONS TAX)

	ACTUAL FY 23/24	AMENDED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUES</u>					
ACCOMMODATIONS TAX	3,612,420	3,404,083	3,793,041	388,958	11%
INTEREST EARNINGS	99,179	-	48,542		
TOTAL REVENUES	3,711,599	3,404,083	3,841,583		
<u>TRANSFERS IN</u>					
FM GENERAL FUND FROM FUND BALANCE	158,801	398,989	650,000		
TOTAL REVENUE & TRANSFERS IN	3,870,400	3,803,072	4,491,583	688,511	18%
<u>EXPENDITURES</u>					
ACCOMMODATIONS TAX ALLOCATIONS			2,751,332		
CONVENTION & VISITORS BUREAU	2,300,000	2,086,650	TBD		
LAKE MURRAY TOURISM	400,000	500,585	TBD		
COLA ADVERTISING & PROMOTION - 30% COMMITTEE ALLOCATIONS (60%/35%)	2,700,000	2,587,235	2,801,332	214,097	8%
5% GENERAL PURPOSE COMMITTEE & OTHER EXPENSES	152,474	71,000	126,829		
GENERAL ALLOCATIONS (5%)	158,389	178,954	190,829	11,875	7%
TOTAL EXPENDITURES	2,858,389	2,766,189	2,992,161	225,972	8%
<u>TRANSFERS OUT</u>					
TO GENERAL FUND	25,000	25,000	25,000		
TO CAPITAL PROJECTS	114,011	138,989	600,000		
TO DEBT SERVICE	873,000	872,894	874,422		
TOTAL OTHER FUNDS	1,012,011	1,036,883	1,499,422	462,539	45%
TOTAL EXPENDITURES & TRANSFERS	3,870,400	3,803,072	4,491,583	688,511	18%

**CITY OF COLUMBIA
HOSPITALITY TAX SUMMARY**

	ACTUAL FY 23/24	AMENDED FY 24/25	ADOPTED FY 25/26	DIFF. FM BUDGET	% CHANGE
<u>REVENUES</u>					
HOSPITALITY TAX	16,347,607	15,718,458	15,718,458		
FINES & LATE FEES	141,177	-	40,000		
INTEREST	388,289	126,979	87,261		
TOTAL REVENUES	16,877,073	15,845,437	15,845,719	282	0.0%
<u>TRANSFERS IN & OTHER FINANCING</u>					
FM FUND BALANCE		2,303,833	848,332		
TOTAL REVENUE & TRANSFERS IN	16,877,073	18,149,270	16,694,051	(1,455,219)	-8.0%
<u>EXPENDITURES</u>					
HOSPITALITY TAX COMMITTEE ALLOCATIONS	3,191,280	3,790,800	3,980,340	189,540	5.0%
PRIOR YEAR CARRYFORWARDS		427,693			
LINE ITEM AGENCIES					
COLUMBIA MUSEUM OF ART	850,000	1,000,000			
COLUMBIA MUSIC FESTIVAL ASSOC.	255,000	260,000			
EdVENTURE	450,000	500,000			
HISTORIC COLUMBIA FOUNDATION	750,000	775,000			
HCF COLUMBIA 63 OUR STORY MATTERS	175,000	225,000			
ONE COLUMBIA	100,000	100,000			
SC PHILHARMONIC	100,000				
TOTAL LINE ITEM AGENCIES	2,680,000	2,860,000	3,003,000	143,000	5.0%
OTHER ALLOCATIONS					
BLACK EXPO	50,000	30,000			
CITY CENTER PARTNERSHIP	100,000	100,000	100,000		
PARKS & RECREATION FOUNDATION	112,601	107,164	75,000		
COLUMBIA STREAMS ART (carried forward from FY 23/24)	100,000	100,000	150,000		
HISTORIC COLUMBIA - Community Engagement Center	0	125,000			
ISEF SILICON SOUTH	0	250,000			
THREE RIVERS FESTIVAL	0	500,000			
RIVER ALLIANCE	27,500	70,000	70,000		
SODA CITY FC		25,000			
TOTAL OTHER ALLOCATIONS	390,101	1,307,164	395,000	(912,164)	-69.8%
SPECIAL PROJECTS					
INVESTMENT FEES	5,881				
MARKETING & PROMOTIONS	212,511	200,000	200,000		
RESERVE		-	2,228,332		
SPECIAL PROJECTS	243,392	200,000	2,428,332	2,228,332	1114.2%
<u>TRANSFERS OUT</u>					
TO GEN. FUND	4,000,000	4,800,000	4,800,000		
TO DEBT SERVICE	2,533,493	2,538,613	2,087,379		
TO CAPITAL PROJECTS	4,167,531	2,225,000			
TOTAL TRANSFERS OUT	10,701,024	9,563,613	6,887,379	(2,676,234)	-28.0%
TOTAL EXPENDITURES & TRANSFERS OUT	17,205,797	18,149,270	16,694,051	(1,455,219)	-8.0%

CITY OF COLUMBIA
TOURISM DEVELOPMENT FEE
(LOCAL ACCOMMODATIONS TAX)

	ACTUAL FY 23/24	ADOPTED FY 24/25	ADOPTED FY 24/25	CHANGE INC/(DEC)	% CHANGE
<u>REVENUE</u>					
Tourism Development Fee	4,935,752	4,795,134	5,182,540		
Interest			90,296		
TOTAL REVENUE	4,935,752	4,795,134	5,272,836	477,702	10%
<u>EXPENDITURES</u>					
Marketing & Promotions	196,500	283,885	200,000		
Silicon South		250,000			
Professional Services	48,568	183,885			
Convention Center	2,750,000	2,750,000			
Reserve/Allocations To Be Deteremined		354,470	3,448,414		
TOTAL EXPENDITURES	2,995,068	3,822,240	3,648,414	(173,826)	-5%
<u>TRANSERS AND OTHER USES</u>					
Debt Service	872,092	972,894	874,422		
Transfer to General Fund			750,000		
TOTAL TRANSFERS OUT	872,092	972,894	1,624,422	651,528	67%
TOTAL EXPENDITURES & TRANSFERS OUT	3,867,160	4,795,134	5,272,836	477,702	10%

FY25-26 Approved Water CIP					
Project Number	Project Name	Type of Improvement		Council District(s)	FY25-26 Plan (Year 1)
WM4323	Unforeseen Projects	Other		System-Wide	\$2,500,000
WM4753	Fire Hydrant Replacements	Other		System-Wide	\$1,000,000
		Total Other			\$3,500,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion		System-Wide	\$200,000
		Total System Expansion			\$200,000
WM4374	Columbia Canal Head Gates Repair Services	Water Plant		System-Wide	\$3,000,000
WM4545	Canal WTP Filter Rehabilitation	Water Plant		System-Wide	\$2,289,232
WMXXXX	Lake Murray and Canal WTP Miscellaneous	Water Plant		System-Wide	\$1,000,000
WM4861	Lake Murray WTP Medium Voltage VFD Upgrades	Water Plant		System-Wide	\$710,768
		Total Water Plant			\$7,000,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality		System-Wide	\$2,500,000
WM392502	Rosewood Area Waterline Replacement - Phase 2	Water Quality		3	\$7,400,000
		Total Water Quality			\$9,900,000
		Total Water CIP			\$20,600,000

FY25-26 Approved Wastewater CIP					
Project Number	Project Name	Type of Improvement	Consent Decree Related	Council District(s)	FY25-26 Plan (Year 1)
SS733701	East Rocky Branch Phase 1	Capacity	Yes	2 & 3	\$15,000,000
SS756802	Saluda River FM Extension - GMP 2	Capacity	Yes	2	\$3,000,000
SS7640	New North Columbia PS and Force Main Phase 1	Capacity	Yes	1	\$1,000,000
		Total Capacity			\$19,000,000
SS7286	CE Projects not yet Defined	Other	No	System-Wide	\$2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	No	System-Wide	\$2,000,000
SS7620	Swygert Creek Offsite Sewer MOU	Other	No	Outside	\$1,000,000
SS7644	Consent Decree and CIP Management Services	Other	Yes	System-Wide	\$3,900,000
		Total Other			\$8,900,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	Yes	System-Wide	\$2,000,000
SS6966	Annual Rehab on lines less than 15"	Rehab	Yes	System-Wide	\$7,000,000
		Total Rehab			\$9,000,000
SS7623	Metro WWTP Dewatering Roll-off Receiving Station	WWTP	No	System-Wide	\$4,000,000
SS7639	Thickening Improvements	WWTP	No	System-Wide	\$31,500,000
		Total WWTP			\$35,500,000
		Total Wastewater CIP			\$72,400,000
		Total Water & Wastewater CIP			\$93,000,000

FY25-26 Approved Stormwater CIP					
Project Number	Project Name	Type of Improvement		Council District(s)	FY25-26 Plan (Year 1)
SD801301	Eightmile Branch from Danfield to Chinaberry	Stream Restoration Program		2	\$2,500,000
SD845001	Program Management	Management		citywide	\$1,250,000
SD850301	Maxcy Greg Detention	Flood reduction		3	\$15,000,000
SD853101	Belvedere Neighborhood Pipe Improvements	Flood reduction			\$235,000
SDXXXX	Asset Management Derived CIPs - Downtown	Pipe Rehabilitation		2,3	\$500,000
SDXXXX	University Hills H&H Study	Flood reduction		2	\$150,000
		Total Stormwater CIP			\$19,635,000

FY25-26 Approved Parking CIP					
Project Number	Project Name	Type of Improvement		Council District(s)	FY25-26 Plan (Year 1)
PGXXXX	CIP Improvements at Washington Square, Taylor St, Sumter St, Lady St and Arsenal Hill Parking Decks.	Facility Improvements		2	\$2,533,827
		Total Parking CIP			\$2,533,827