

WHAT IS THE BUDGET?

A budget is a plan for acquiring and allocating resources to achieve specific goals. It serves as a blueprint for the types and mix of services provided to the community. Additionally, it allows city staff to spend within the allocations established in the budget approved by the City Council.

According to South Carolina law, an annual balanced budget must be adopted, as stated in Article X, Section 7(b) of the South Carolina Constitution. A public hearing, conducted in a specific format, is required by South Carolina Code Section 6-1-80, and the budget must be approved by ordinance under South Carolina Code Section 5-7-260. The Budget Calendar ensures that the budget is adopted before the start of the next fiscal year. The City of Columbia's fiscal year runs from July 1 to June 30.



TYPES OF GOVERNMENTAL FUNDS

Governmental fund accounting is a system governments use to manage and report finances, focusing on accountability and transparency. Unlike private sector accounting, it organizes resources into separate funds, each dedicated to specific public services such as waste management, parks, or public safety.

General Fund:

The City's central operating fund provides general services like public safety, parks and recreation, and public works. It is funded primarily through property taxes, licenses & permits, charges for services, and intergovernmental revenues.

Enterprise Funds:

Used for city-run services that operate like businesses, such as water, wastewater, and solid waste, funded mainly by user fees and covering all related expenses.

Special Revenue Funds:

Dedicated funds for specific programs, financed by targeted taxes or grants. Each fund is restricted to its intended purpose and tracked separately for compliance.

Capital Improvement Program (CIP):

An annually updated plan guiding the City's long-term investments in infrastructure and public facilities, including roads, parks, and buildings.



BUDGET AT A GLANCE

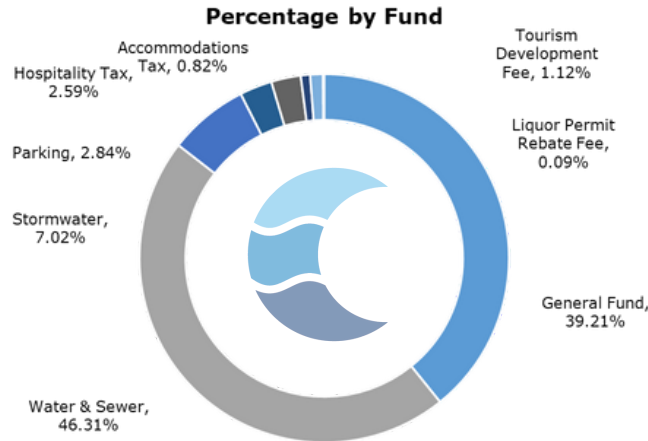
FISCAL YEAR 2025-2026

CITY OF COLUMBIA FISCAL YEAR 2025-2026 BUDGET

BUDGETS BY OPERATING FUNDS & FISCAL YEAR 2025-2026 BUDGET PRIORITIES

FISCAL YEAR 2025-2026 CAPITAL IMPROVEMENT PROGRAM: ALL FUNDS

Fund	Fiscal Year 2025-2026
General Fund	\$183,962,740
Water & Sewer Fund	\$217,259,000
Stormwater Fund	\$32,910,502
Parking Fund	\$13,311,327
Hospitality Tax	\$16,694,051
Accommodations Tax	\$4,491,583
Tourism Development Fee	\$5,272,836
Liquor Permit Rebate Fee	\$434,164
Total	\$474,336,203



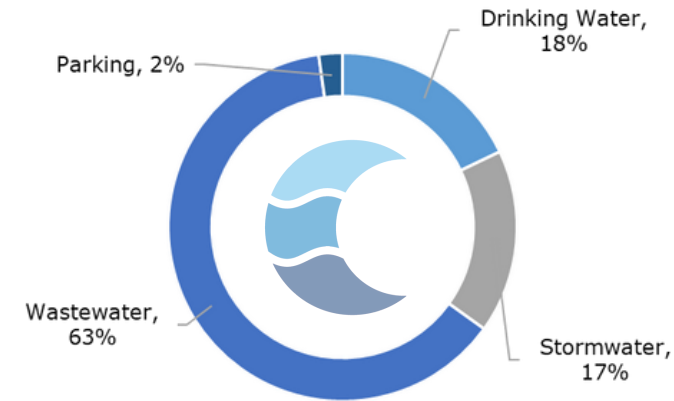
•**Performance Management and Pay-for-Performance:** Continued implementation supports accountability, workforce effectiveness, and competitive pay.

•**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.

Fund	Fiscal Year 2025-2026
Water CIP	\$20,600,000
Wastewater CIP	\$72,400,000
Storm Water CIP	\$19,635,000
Parking CIP	\$2,533,827
Total	\$115,168,827



FISCAL YEAR 2025-2026 GENERAL FUND REVENUES

FISCAL YEAR 2025-2026 GENERAL FUND EXPENDITURES

FISCAL YEAR 2025-2026 KEY DRIVERS

Revenue:
\$183,962,740

- Property Taxes: \$72,102,689
- Licenses & Permits: \$47,816,419
- From Other Agencies: \$20,437,331
- Charges for Services: \$18,240,177
- Fines & Forfeitures: \$330,250
- Miscellaneous Interest & Use of Property: \$2,086,489
- Transfers In: \$22,949,385

Expenditures:
\$183,962,740

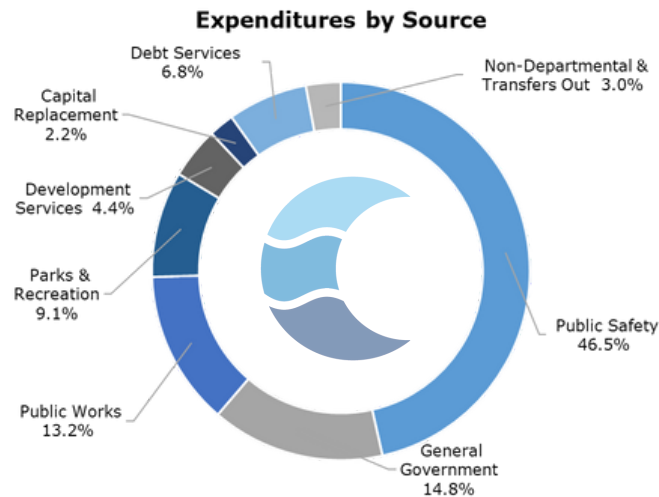
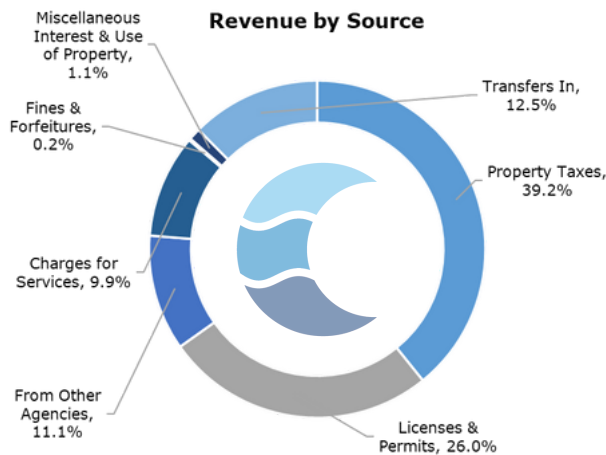
- Public Safety: \$85,489,763
- General Government: \$27,267,225
- Public Works: \$24,314,501
- Parks & Recreation: \$16,699,642
- Development Service: \$8,108,396
- Capital Replacement: \$4,000,000
- Debt Services: \$12,590,870
- Non-Departmental & Transfers Out: \$5,492,343

●**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.



Adopted Budget 2025-07-01



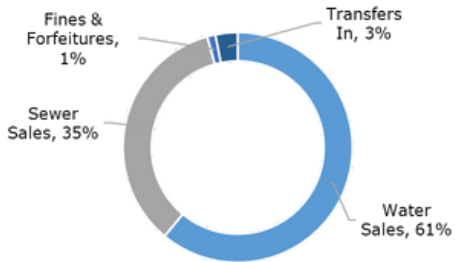
CITY OF COLUMBIA
TOUCH-A-TRUCK

FISCAL YEAR 2025-2026 WATER & SEWER FUND REVENUES & EXPENDITURES

Revenues: \$217,259,000

Water Sales: \$132,529,574
Sewer Sales: \$75,443,826
Fines & Forfeitures: \$2,500,000
Transfers In: \$6,785,600

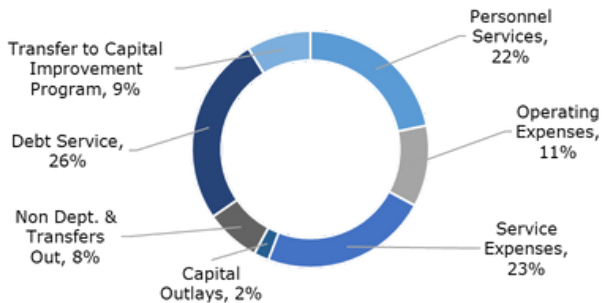
Revenues for Water & Sewer



Expenditures: \$217,259,000

Personnel Services: \$47,305,491
Operating Expenses: \$24,142,295
Service Expenses: \$49,754,823
Capital Outlays: \$4,460,837
Non-Departmental & Transfers Out: \$16,360,554
Debt Service: \$56,235,000
Transfer to CIP: \$19,000,000

Expenditures for Water & Sewer

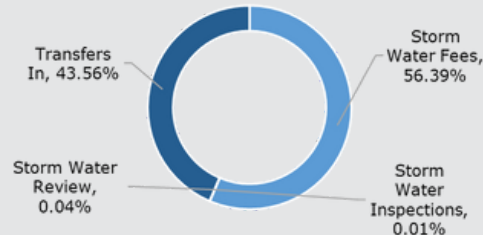


FISCAL YEAR 2025-2026 STORMWATER FUND REVENUES & EXPENDITURES

Revenues: \$32,910,502

Storm Water Fees: \$18,558,494
Storm Water Review: \$13,000
Storm Water Inspections: \$2,500,000
Transfers In: \$6,785,600

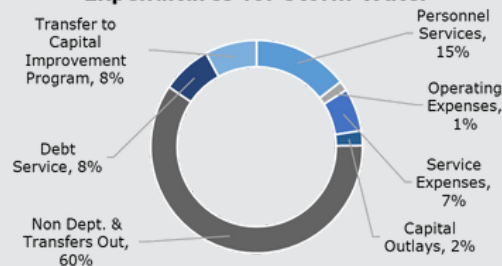
Revenue for Storm Water



Expenditures: \$32,910,502

Personnel Services: \$4,794,605
Operating Expenses: \$488,541
Service Expenses: \$2,148,128
Capital Outlays: \$741,000
Non-Departmental & Transfers Out: \$19,635,000
Debt Service: \$2,490,850
Transfer to CIP: \$2,612,378

Expenditures for Storm Water



Mayor and City Council Members:

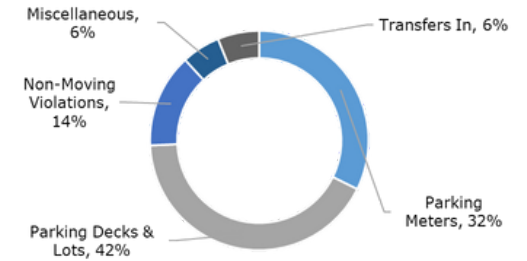
Mayor Daniel J. Rickenmann
Councilman Edward H. McDowell, Jr.
Councilman Will Brennan
Councilwoman Dr. Aditi Bussells
Councilwoman Tina N. Herbert
Councilman Peter M. Brown
Councilman Tyler D. Bailey

FISCAL YEAR 2025-2026 PARKING FUND REVENUES & EXPENDITURES

Revenues: \$13,311,327

Parking Meters: \$4,300,000
Parking Decks & Lots: \$5,589,000
Non-Moving Violations: \$757,500
Transfers In: \$821,435

Revenue for Parking



Expenditures: \$13,311,327

Personnel Services: \$3,358,428
Operating Expenses: \$297,355
Service Expenses: \$2,526,332
Capital Outlays: \$335,000
Non-Departmental & Transfers Out: \$3,066,385
Debt Service: \$1,194,000
Transfer to CIP: \$2,533,827

Expenditures for Parking

