



# **Fiscal Year 2025/2026 Approved Budget**

# Structure Behind the City's Budget

## 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

## Approved Budget

## 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 Calendar

- 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**.






# City By The Numbers

JULY 2025 – APPROVED BUDGET



*Together, We Are Columbia*

Approved Fiscal Year 2025-2026: \$474,336,203

 **142,400+**  
CITIZENS

**212,000+**  
DAYTIME  
POPULATION 

 **2,200+**  
EMPLOYEES

**100+**  
SERVICES &  
PROGRAMS

 **16** POLICE  
STATIONS

**5,100+**  
METERED  
PARKING SPACES




 **6,400+**  
BUSINESSES

**22**  
CITY  
DEPARTMENTS 


**12** FIRE  
STATIONS 


**12** PARKING  
LOTS      **11** PARKING  
GARAGES


**63,400+**  
SEWER  
CUSTOMERS 


**1,120+**  
MILES OF  
SEWER LINES


1 WASTEWATER TREATMENT  
PLANT TESTING


**7.4 Billion**  
gallons per year 


**5,600+**  
FIRE HYDRANTS MAINTAINED 

**937,000+**  
ANNUAL 911 CALLS 


 **39,500+**  
FIRE CALLS  
ANSWERED

**282**  
SWORN  
OFFICERS 

 **154,000+**  
WATER  
CUSTOMERS

 **2,600+**  
MILES OF  
WATER LINES

2 WATER TREATMENT  
PLANTS TESTING

**17.6 Billion**  
gallons per year 

**84**  
PLAYGROUNDS

**660+**  
ACRES OF  
PARKS 

**61**  
FACILITIES

**55**  
TENNIS  
COURTS


**16**  
POOLS/  
SPLASH PADS

**417+**  
TRAFFIC SIGNALS  
MAINTAINED

**12,400+**  
STREET LIGHTS  
MAINTAINED

**342**  
MILES OF STREETS  
MAINTAINED

 **203**  
MILES OF SIDEWALKS  
MAINTAINED

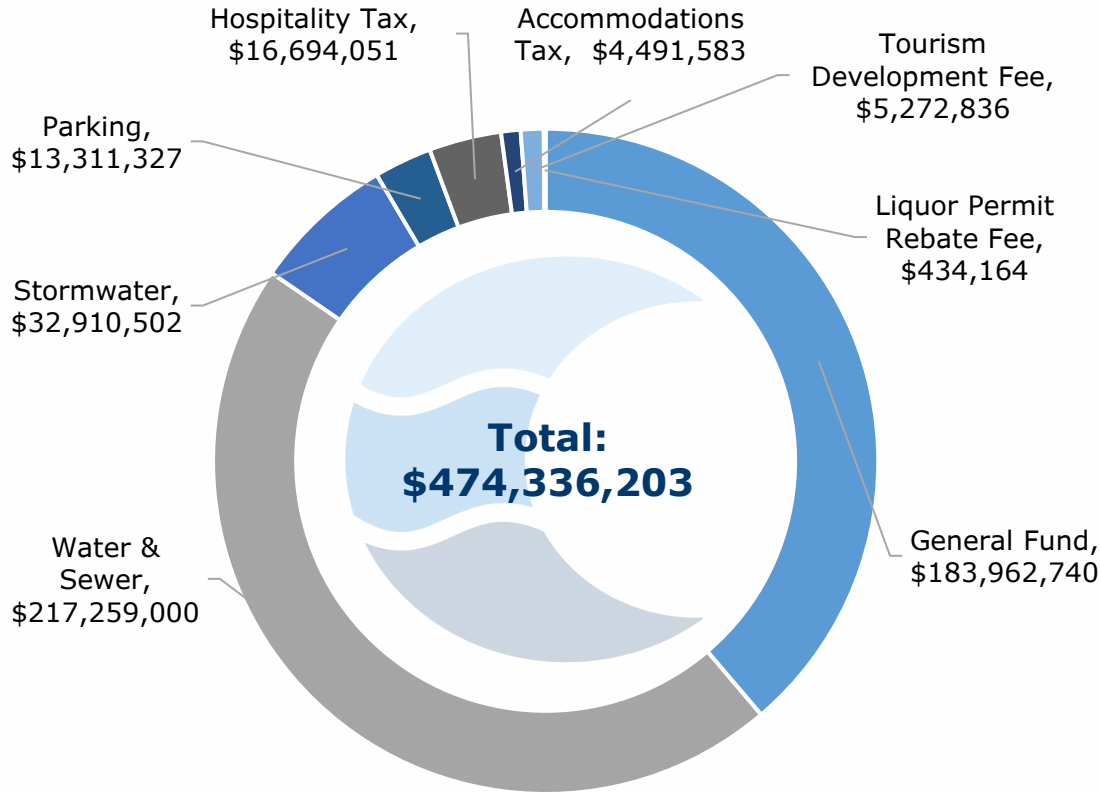
**55+**  
TONS OF REFUSE  
COLLECTED 

**5+**  
TONS OF  
RECYCLING

**Aa1 & AA+**  
GO BOND RATING &  
WATER AND SEWER  
REVENUE BONDS



# Fiscal Year 2025-2026 Approved All Funds: Operating Budget



Operating Funds Summary	FY 2025-2026
General Fund	\$183,962,740
Water & Sewer	\$217,259,000
Stormwater	\$32,910,502
Parking	\$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
<b>TOTAL</b>	<b>\$474,336,203</b>

**Fiscal Year 2025-2026 Approved Operating Budget**

# Key Budget 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.

# Strategic Priorities Reinforced

- **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.



# **FY 2025/2026 General Fund**

**Total Approved Budget \$183,962,740**

# FY 25/26 Approved Budget General Fund Budget Highlights

- **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

- **Modest departmental increases**

- **Reduced requests, deferred service expansions**

- **One-time balancing actions:**

- Reduced vehicle & capital replacements
- No General Capital Improvement Program funding (e.g., parks/buildings)
- Scaled-back increases
- **\$5M** from fund balance (up from \$3M)
- **\$750K** from special revenue

# Managing Cost Pressures & Continued Investments

- **FY 25/26 Absorbed Net Cost Increases: \$10M**
  - American Rescue Plan Act revenue reduction – \$2.5M
    - Final year of programmed funding
  - Finlay Park operations – \$2.0M
  - Capital funding for vehicle replacement (prior years debt) – \$2.0M
  - Expanded homeless services – \$2.0M
  - Public Safety compensation – \$2.6M
- **Ongoing Commitments Annualized Increases**
  - Public Safety Complex lease & ops – \$2.0M
  - Contracted security – \$1.7M
  - Safety tech enhancements – \$3.0M
- **Revenue Growth Average ~4% annually (\$4–6M)**
  - Based on prior 4-year trend in revenues

# FY 25/26 Approved Budget General Fund Revenues

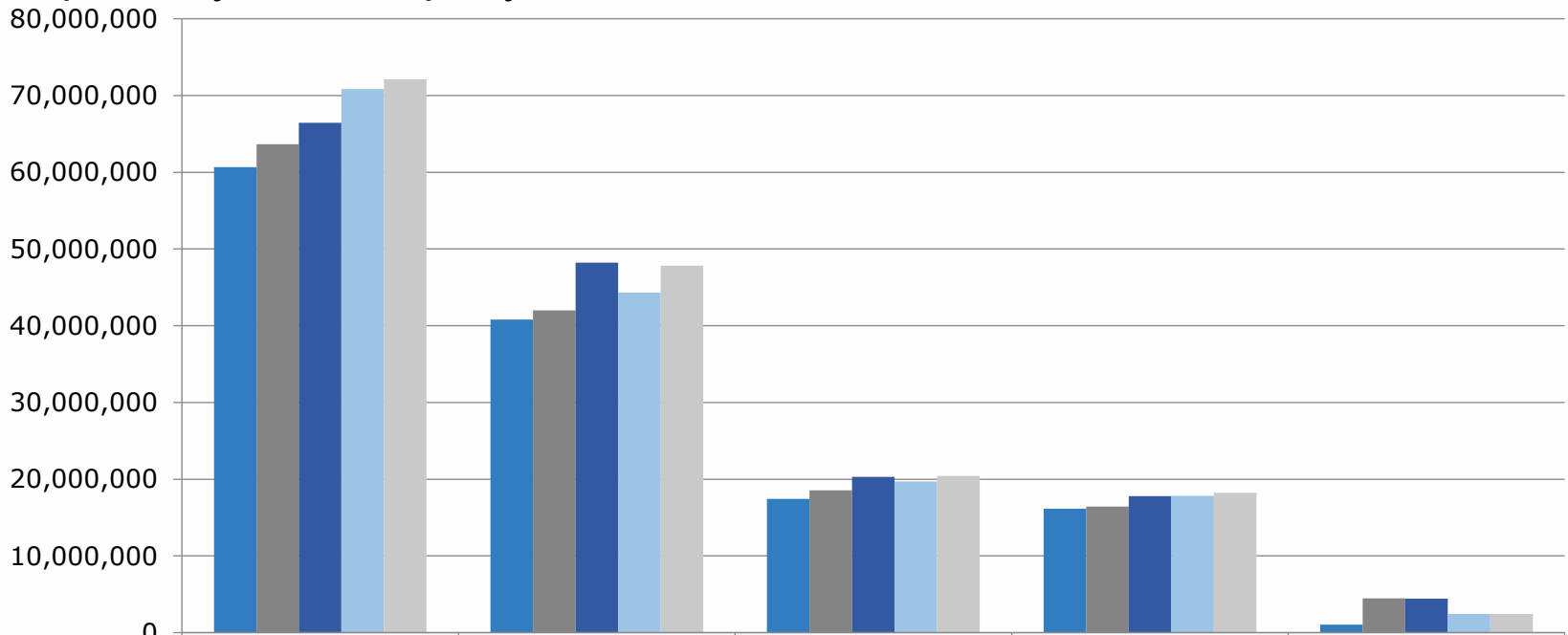
- **FY 25-26 Revenues and Transfers In Total \$183.9M**
  - Net decrease of \$4.8M; 2.6% from current year budget
- **Revenues total \$157M**
  - Increase of \$2.2M; 1.4%
  - No property tax, rate adjustments, or fee increases are reflected in the revenues
- **Transfers In/Other Financing Sources \$26,649,385**
  - Net Reduction of \$7M
    - Scaling back of Capital Replacement
  - Reduction of several one-time funds
  - Increase use of Fund Balance from \$3M to \$5M
  - Transfer-in from Hospitality \$4.8M
  - Use of \$750,000 from Tourism Development Fund

	ACTUAL FY 23/24	BUDGET FY24/25	APPROVED FY 25/26	DIFF. FM BUDGET	% CHANGE
<b>REVENUE CATEGORIES</b>					
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		
<b>TOTAL REVENUE</b>	<b>157,205,906</b>	<b>155,098,029</b>	<b>161,013,355</b>	5,915,326	3.8%
<b>TRANSFERS IN</b>					
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 ALLOC.	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		
<b>TOTAL TRANSFERS IN</b>	<b>15,811,605</b>	<b>33,683,084</b>	<b>22,949,385</b>	-10,733,699	-31.9%
<b>TOTAL GENERAL FUND REV &amp; TRANSFERS IN</b>	<b>173,017,511</b>	<b>188,781,113</b>	<b>183,962,740</b>	-4,818,373	-2.6%

# FY 25/26 Approved Budget General Fund Revenues

- **General Fund Revenues - \$157,313,355**

- An average of 75% of revenues in the General Fund are generated primarily from Property Taxes, Licenses, and Permits

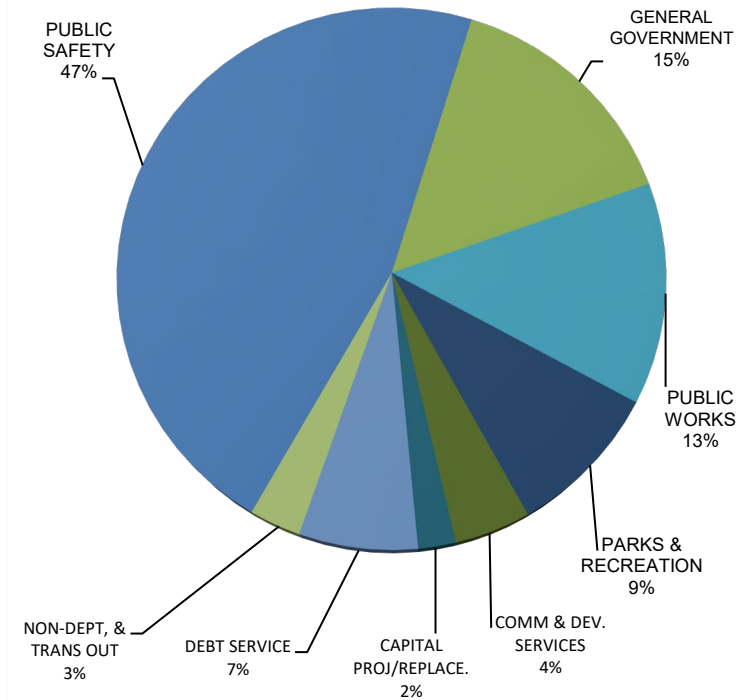


	PROPERTY TAX	LICENSES AND PERMITS	FROM OTHER AGENCIES	CURRENT SERVICE CHARGES	FINES, USE OF PROPERTY & MISC.
■ ACTUAL FY 21/22	60,683,732	40,810,667	17,443,848	16,143,970	1,035,645
■ ACTUAL FY 22/23	63,672,298	41,984,301	18,550,839	16,432,822	4,469,454
■ ACTUAL FY 23/24	66,463,953	48,220,906	20,319,637	17,791,870	4,409,540
■ ADOPTED FY 24/25	70,823,221	44,330,375	19,692,014	17,837,212	2,415,207
■ PROJECTED FY 25/26	72,102,689	47,816,419	20,437,331	18,240,177	2,416,739

# FY 2025/2026 Approved Budget General Fund Expenditures

<u>EXPENDITURES</u>	<u>FY23/24 ACTUAL</u>	<u>FY 24/25 BUDGET</u>	<u>FY 25/26 APPROVED</u>	<u>Difference</u>	<u>% Change</u>
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%
<b>TOTAL</b>	<b>\$173,312,179</b>	<b>\$188,781,113</b>	<b>\$183,962,740</b>	<b>(\$4,818,373)</b>	<b>-2.6%</b>

## EXPENDITURES BY FUNCTION





# **FY 2025/2026 BUDGET SPECIAL REVENUES**

Hospitality Tax (HTAX)

State Accommodations Tax (ATAX)

Local Accommodations Tax (TDF)

Liquor Permit Rebate

# FY 25/26 Approved Budget Hospitality Tax Fund

- **Total Approved Budget: \$16,694,051**

- Revenue Collections: \$15,845,719
  - Unchanged from the current year
- Includes \$848,332 in fund balance (surplus) funds
  - Current year includes \$2,303,833

- **Budget Development:**

- Original FY 25/26 proposal (presented 4/29/25): included 5% increase from FY 24/25 adopted
- Final version includes 20% reduction from original proposal (net reduction of -16% from current year)
- Results in a net 16% reduction in grant categories vs. the current year
- Final allocation by category to be determined with City Council input

EXPENDITURE	FY 24/25 ADOPTED*	ORIGINAL PROP. 4/29 FY 25/26	REVISED FY25/26 PROPOSED	\$ CHANGE FM FY24/25	% CHANGE FM FY24/25
HOSPITALITY TAX COMMITTEE	3,790,800	3,980,340	3,184,272	(606,528)	-16.0%
HOSPITALITY LINE-ITEM AGENCIES	2,860,000	3,003,000	2,402,400	(457,600)	-16.0%
TRANSFER TO GENERAL FUND	4,800,000	4,800,000	4,800,000	0	0%
DEBT SERVICE	2,538,613	2,087,379	2,087,379	(451,234)	-17.8%
SPECIAL ALLOC. & CAPITAL PROJ.	1,856,024	2,823,332	520,000	(1,336,024)	-72.0%
<b>TOTAL</b>	<b>\$15,845,437</b>	<b>\$16,694,051</b>	<b>\$16,694,051</b>	<b>\$848,614</b>	<b>5.4%</b>

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

# Hospitality Tax Budget Categories

## Hospitality Tax Committee

- Committee reviews applications and makes recommendations of funding for organizations that apply through the annual grant program.

## Line Item Agencies

- Agencies with a fiduciary City relationship (e.g., facility ownership or fiduciary duty).
- Submits applications and follow guidelines
- Allocations set by City Council.

## Special Project Allocations

- Direct allocations made by Council, including multiyear commitments.
- May overlap with Committee-funded organizations.

## Transfers Out

- General Fund for eligible activities
- Debt service on bonds for Hospitality Tax funded capital projects

# FY 25/26 Accommodations Tax (State Accommodations Tax)

- State Accommodations Tax
- Allocations based on state law

	<b>ACTUAL FY 23/24</b>	<b>AMENDED FY 24/25</b>	<b>APPROVED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUES</u></b>					
ACCOMMODATIONS TAX	3,612,420	3,404,083	3,793,041	388,958	11%
INTEREST EARNINGS	99,179	-	48,542		
<b>TOTAL REVENUES</b>	<b>3,711,599</b>	<b>3,404,083</b>	<b>3,841,583</b>		
<b><u>TRANSFERS IN</u></b>					
FM GENERAL FUND FROM FUND BALANCE	158,801	398,989	650,000		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>3,870,400</b>	<b>3,803,072</b>	<b>4,491,583</b>	688,511	18%
<b><u>EXPENDITURES</u></b>					
ACCOMMODATIONS TAX ALLOCATIONS			2,751,332		
CONVENTION & VISITORS BUREAU	2,300,000	2,086,650	2,338,632		
LAKE MURRAY TOURISM	400,000	500,585	412,700		
COLA ADVERTISING & PROMOTION - 30% <b>COMMITTEE ALLOCATIONS (60%/35%)</b>	<b>2,700,000</b>	<b>2,587,235</b>	<b>2,801,332</b>	214,097	8%
5% GENERAL PURPOSE COMMITTEE & OTHER EXPENSES	152,474	71,000	126,829		
<b>GENERAL ALLOCATIONS (5%)</b>	<b>158,389</b>	<b>178,954</b>	<b>190,829</b>	11,875	7%
<b>TOTAL EXPENDITURES</b>	<b>2,858,389</b>	<b>2,766,189</b>	<b>2,992,161</b>	225,972	8%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL OTHER FUNDS</b>	<b>1,012,011</b>	<b>1,036,883</b>	<b>1,499,422</b>	462,539	45%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>3,870,400</b>	<b>3,803,072</b>	<b>4,491,583</b>	688,511	18%

# FY 25/26 Approved Budget State Accommodations Tax (ATAX)

- **Total Revenues of \$3,841,583**
  - Revenues reflect projected increase of \$388,958; 11% over current year budget
  - In line with prior year collections
  - Total includes use of \$650,000 in fund balance (surplus)
- **Allocations based on the breakdown of uses set by state law.**
  - Transfer to the General Fund
  - 30% allocated for advertising and promotion of tourism
  - 65% allocated for tourism related expenditures
  - 5% for general purposes
- **Accommodations Tax Committee allocation \$2,751,332**
  - State Law requires the Accommodations Tax Committee to make allocation recommendations to the City Council.
  - Committee recommendations will be presented at a future City Council meeting.
- **Other allocations**
  - Capital project request for future public restrooms project for the Main Street corridor.  
\$600,000
  - Debt service \$874,422
    - Based on the debt service payment schedule

# FY 25/26 Approved Budget Tourism Development Fee

	<b>ACTUAL FY 23/24</b>	<b>ADOPTED FY 24/25</b>	<b>APPROVED FY 25/256</b>	CHANGE INC/(DEC)	% CHANGE
<b>REVENUE</b>					
Tourism Development Fee	4,935,752	4,795,134	5,182,540		
Interest			90,296		
<b>TOTAL REVENUE</b>	<b>4,935,752</b>	<b>4,795,134</b>	<b>5,272,836</b>	477,702	10%
<b>EXPENDITURES</b>					
<b>TOTAL EXPENDITURES</b>	<b>2,995,068</b>	<b>3,822,240</b>	<b>3,648,414</b>	(173,826)	-5%
<b>TRANSFERS AND OTHER USES</b>					
Debt Service	872,092	972,894	874,422		
Transfer to General Fund			750,000		
<b>TOTAL TRANSFERS OUT</b>	<b>872,092</b>	<b>972,894</b>	<b>1,624,422</b>	651,528	67%
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>3,867,160</b>	<b>4,795,134</b>	<b>5,272,836</b>	477,702	10%

- TDF is a 3% percent fee imposed on hotels, motels and other accommodations in the City for the purpose of increasing the attraction of and improving the services provided to tourists.
- Approved Budget includes:
  - Allocation of \$200,000 towards the continuation of marketing efforts
  - One-time transfer to the General Fund, \$750,000
  - Debt service of \$872,894 for the Finlay Park Revitalization Project.
  - Remaining balance of budget reserved for future allocation \$3.4M
- Columbia Metropolitan Convention Center
  - FY 25/26 Request \$3,000,000; an increase of \$250,000
  - Allocation to be determined by the City Council at a future City Council meeting

# FY 25/26 Approved Budget Liquor Permit Rebate

	<b>ACTUAL FY23/24</b>	<b>ADOPTED FY 24/25</b>	<b>APPROVED FY 25/26</b>	CHANGE INC/(DEC)	% CHANGE
<b><u>REVENUES</u></b>					
LIQUOR R REBATE	387,505	417,495	426,256	8,761	<b>2%</b>
INTEREST INCOME	40,828	20,737	7,908	(12,829)	
<b>TOTAL REVENUES</b>	<b>428,333</b>	<b>438,232</b>	<b>434,164</b>	<b>(4,068)</b>	<b>-1%</b>
<b><u>EXPENDITURES</u></b>					
<b>TOTAL EXPENDITURES</b>	190,588	438,232	-		
<b><u>TRANSFERS OUT</u></b>					
TO CAPITAL PROJECTS	1,946,870				
<b>TOTAL TRANSFERS OUT</b>	1,946,870	-			
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>2,137,458</b>	<b>438,232</b>	<b>\$434,164</b>		

- Liquor Permit Rebate Fees are for receipts from the sale of temporary alcohol permits and are required by SC State Law to be used primarily for capital improvements to tourism-related facilities and historic properties, along with beach nourishment.



# **FY 2025/2026 BUDGET ENTERPRISE FUNDS**

Operating & Capital Improvement Program

- Water & Sewer
- Stormwater
- Parking



# **FY 2025/2026 WATER & SEWER FUND**

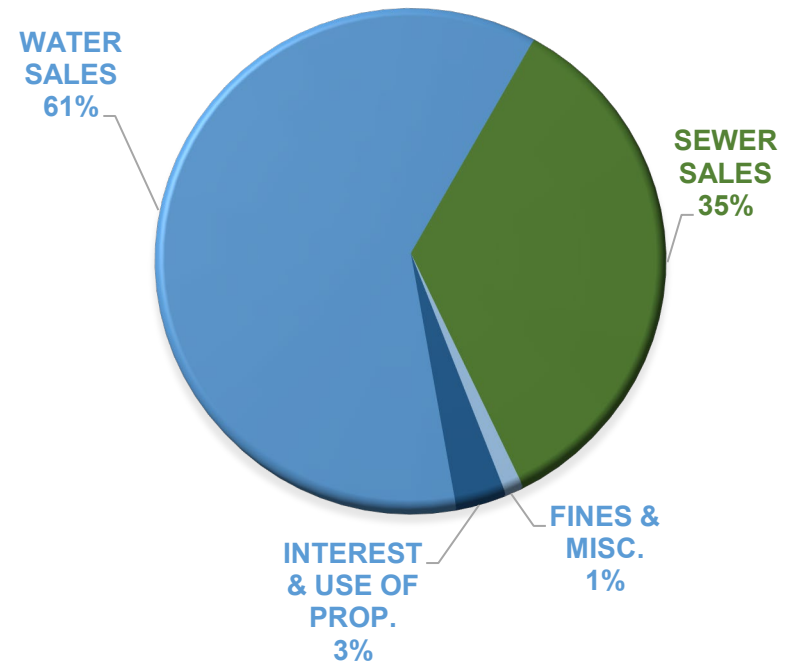
**Total Approved Budget \$217,259,000**

# FY 25/26 Approved Budget Water & Sewer Fund - Revenues

- **Revenues \$217,259,000**

- Increase of \$15M;
  - 7% over current year budget
- Water Sales - \$132.5M
- Sewer Sales - \$75.4M
- Revenue projections
  - Reflects 5% rate adjustment
  - Assumes 1% growth of new customers and consumption
  - Meets funding targets:
    - Annual Capital Improvement Program
    - Debt service/debt coverage
    - Operating costs

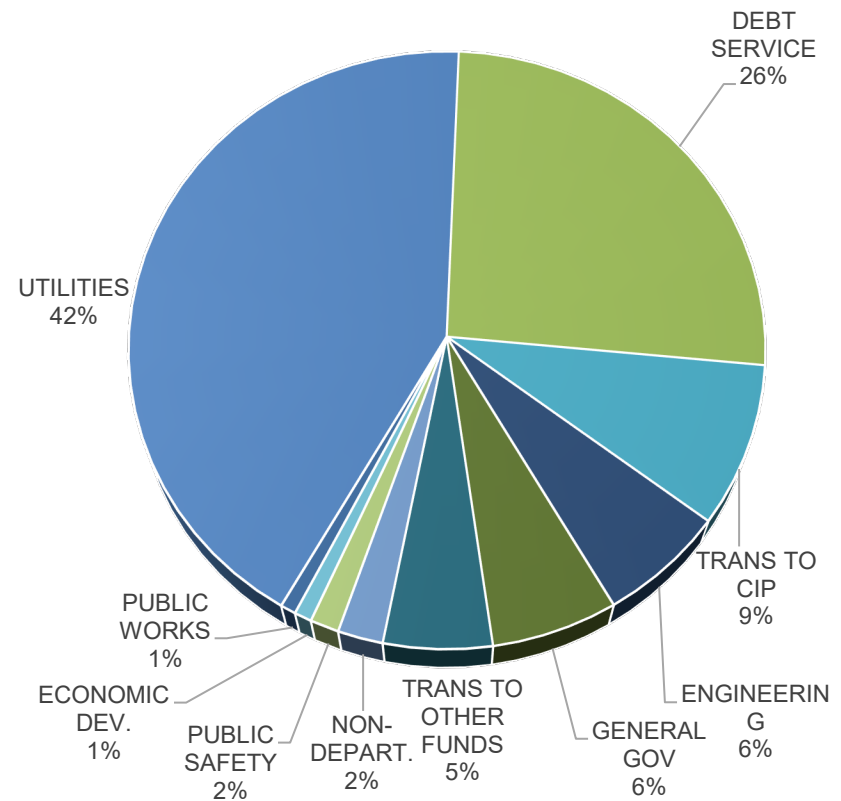
WATER & SEWER  
REVENUES BY SOURCE



# FY 25/26 Approved Budget Water & Sewer Fund - Expenditures

- Department Budgets Total \$123.8M
  - \$6.4M increase over current year budget; 5%
- Debt Service \$56.2M
  - increase of \$2.9M; 5%
  - Includes existing debt and anticipated debt issued
- W&S Capital Improvement Program; \$19M
  - Increase of \$5.5M
  - Cash-funded portion of CIP
- Other Items:
  - Indirect Cost Transfer to General Fund; \$7.2M
    - No increase from the current year
  - Internal service funds \$4.3M
    - increase of \$404k

**WATER & SEWER  
EXPENDITURES BY FUNCTION**





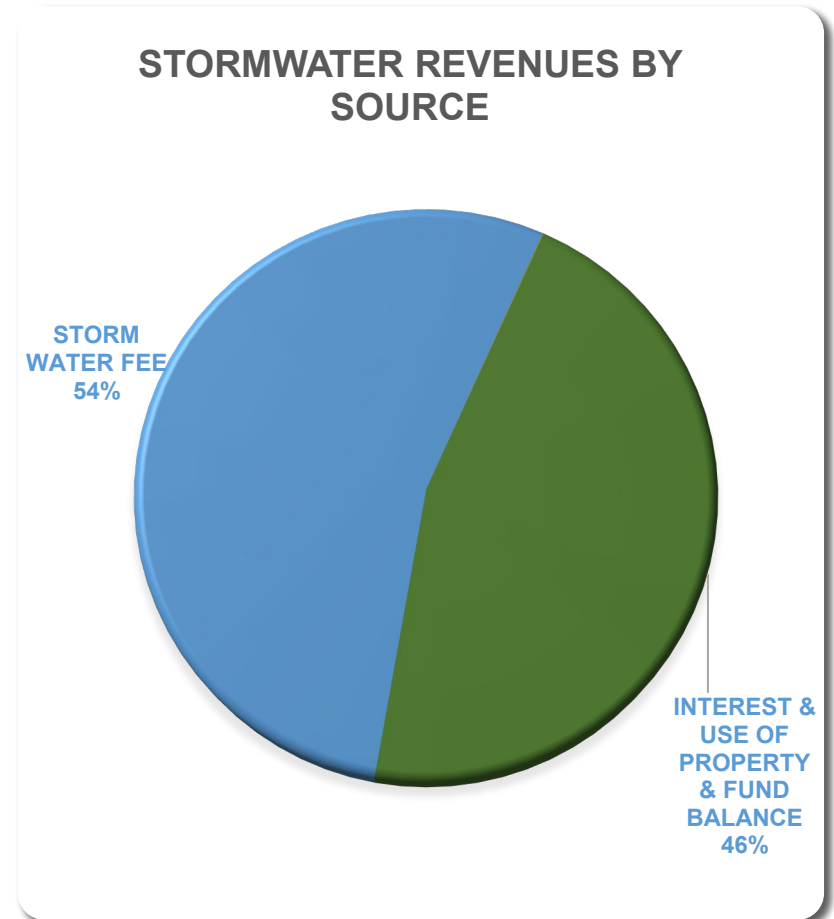
# **FY 2025/2026 Stormwater Fund**

**Total Approved Budget \$32,910,502**

# FY 25/26 Approved Budget Stormwater Fund - Revenues

## Revenues

- Combined Revenues and Transfers In \$32.9M
  - Increase of \$13.7M; 72%
- Revenues \$18.5M
  - Increase of \$200K; 1%
- Large increase is primarily from using fund balance to support the Stormwater Capital Improvement Program

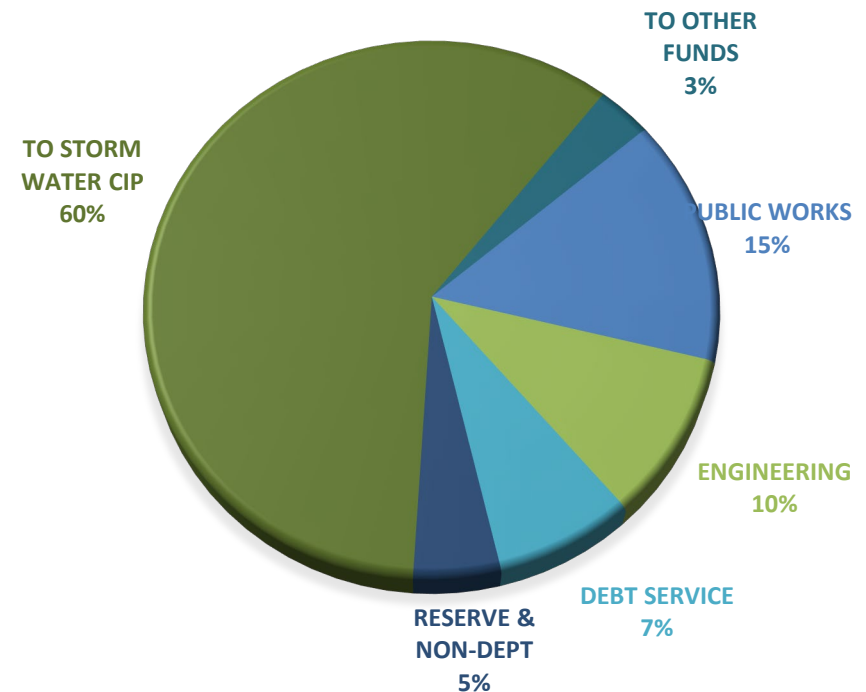


# FY 25/26 Approved Budget Stormwater Fund - Expenditures

## Expenditures

- Operating Department Budgets Total \$8.1M
  - a decrease of \$615k; -7%
  - Budget priorities focus on asset management, meeting NPDES MS4 Stormwater permit Compliance, and system repairs & cleaning
- Debt service \$2.5M
  - Minimal change from the current year
  - Covers existing debt
- Capital Improvement Program \$19.6M
  - Cash-funded capital programming
- General Fund Indirect Cost allocation of \$623k
  - Same as current year

STORMWATER EXPENDITURES BY  
FUNCTION





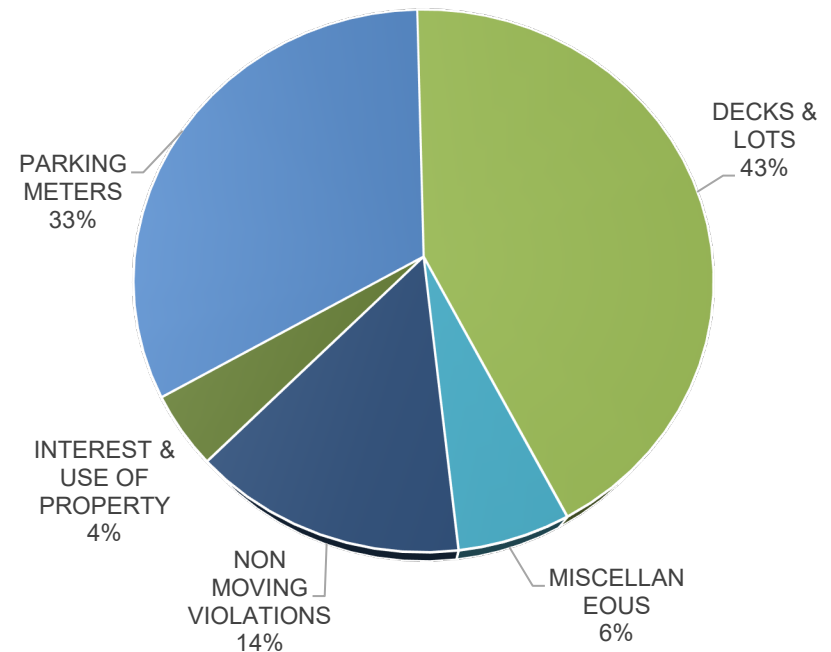
# **FY 2025/2026 Parking Fund**

**Total Approved Budget \$13,311,327**

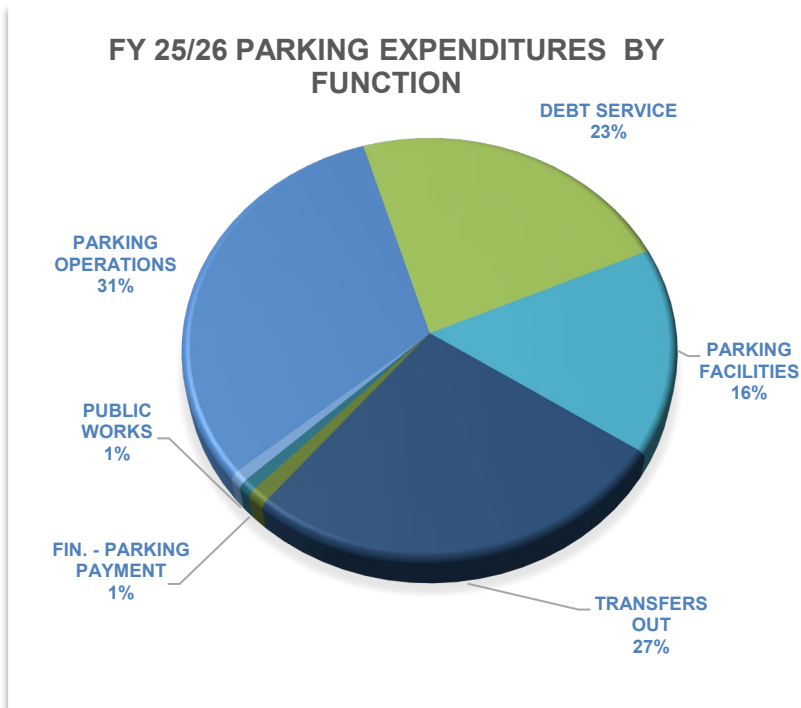
# FY 25/26 Approved Budget Parking Fund - Revenues

- Projected Operating Revenues total \$13.3M
  - Increase of \$1.3M; 11% over current year amended budget
  - Reflects annualized rate adjustments implemented mid-year
  - More time is needed to accurately forecast the revenue impacts.
- Other sources total \$821K
  - From interest earnings and rents, and fund balance

PARKING REVENUES BY SOURCE



# FY 25/26 Approved Budget Parking Fund – Expenditures



- Department Budgets total \$6.5M
  - Increase of \$176,822; 3%
- Debt service \$3M
  - Based on current debt schedules
- Transfers out
  - Indirect Cost Transfer to the General Fund; \$ 500,000
  - Internal Service Fund; \$379,000; increase of \$102,000
- Capital Improvement Program
  - Improvements to Washington Square, Taylor Street, Sumter Street, Lady Street, and Arsenal Hill Parking Decks; \$2,533,827



# **FY 2025/2026**

# **Capital Improvement Program**

Water System Improvements  
Wastewater System Improvements  
Stormwater Improvements  
Parking Improvements

# FY 25/26 Capital Improvement Program Enterprise Funds



## Water & Sewer \$93,000,000

- Drinking Water Improvements \$20,600,000
- Wastewater System Improvements \$72,400,000



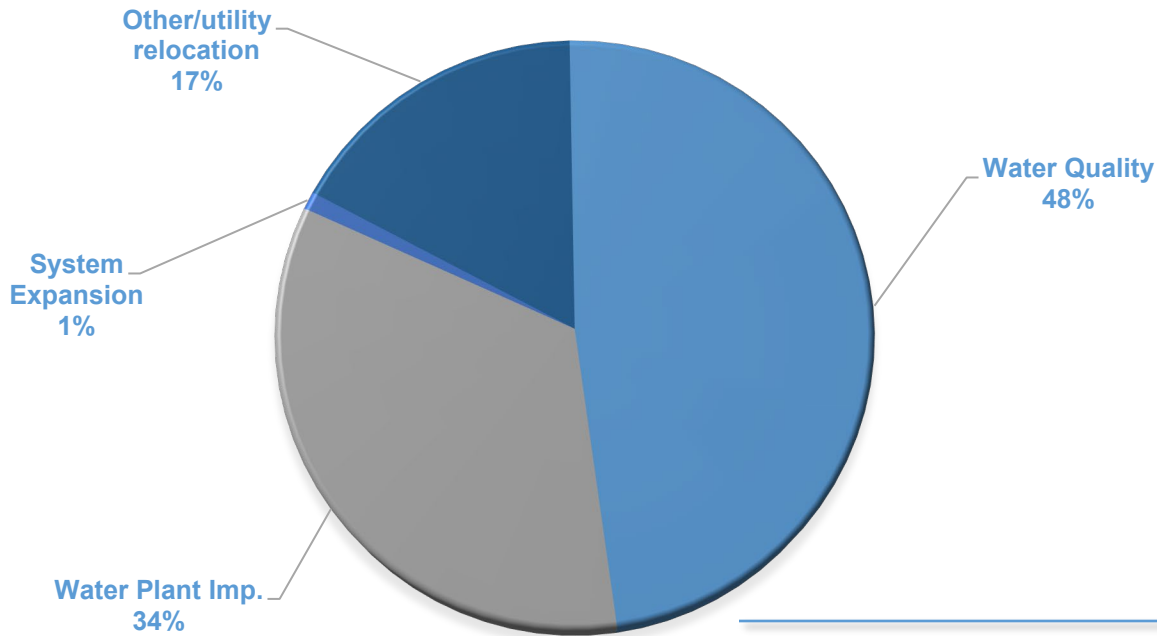
## Stormwater Improvements \$19,635,000



## Parking Improvements \$2,533,827

# Drinking Water Capital Program

FY 25/26 WATER CAPITAL IMPROVEMENT PROJECTS  
\$20,600,000

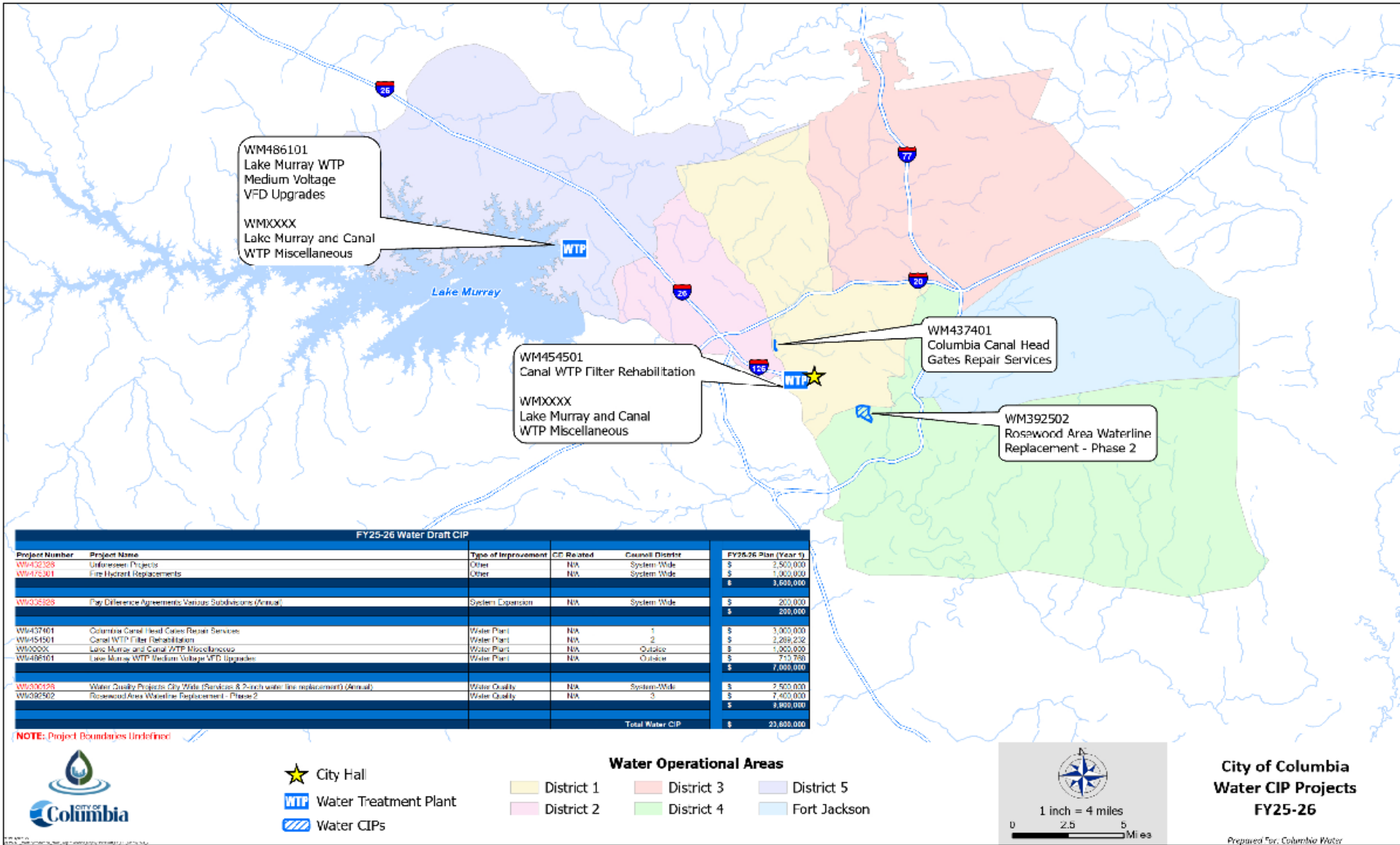


**Water Capital Improvement Projects By Category**

**FY 25/26**

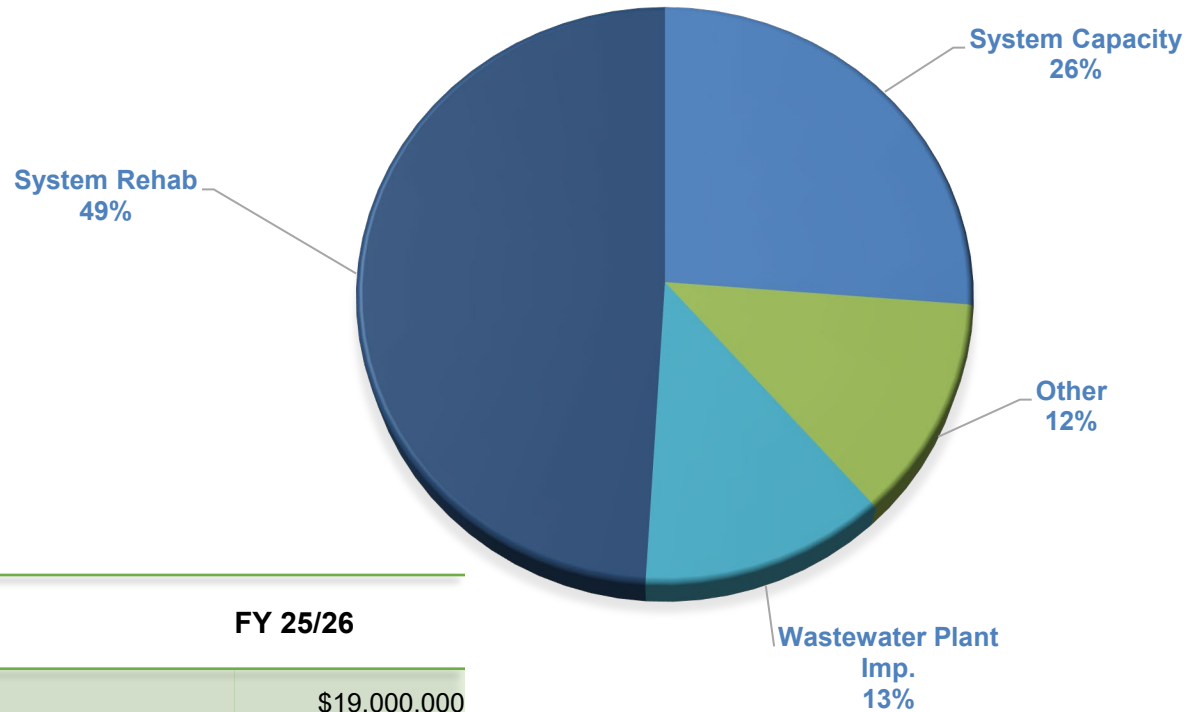
Water Quality	\$9,900,000
Water Plant Imp.	\$7,000,000
System Expansion	\$200,000
Other/utility relocation	\$3,500,000
<b>Total</b>	<b>\$20,600,000</b>

# Drinking Water Capital Program



# Wastewater Capital Program

## FY 25/26 WASTEWATER CAPITAL IMPROVEMENT PROJECTS \$72,400,000

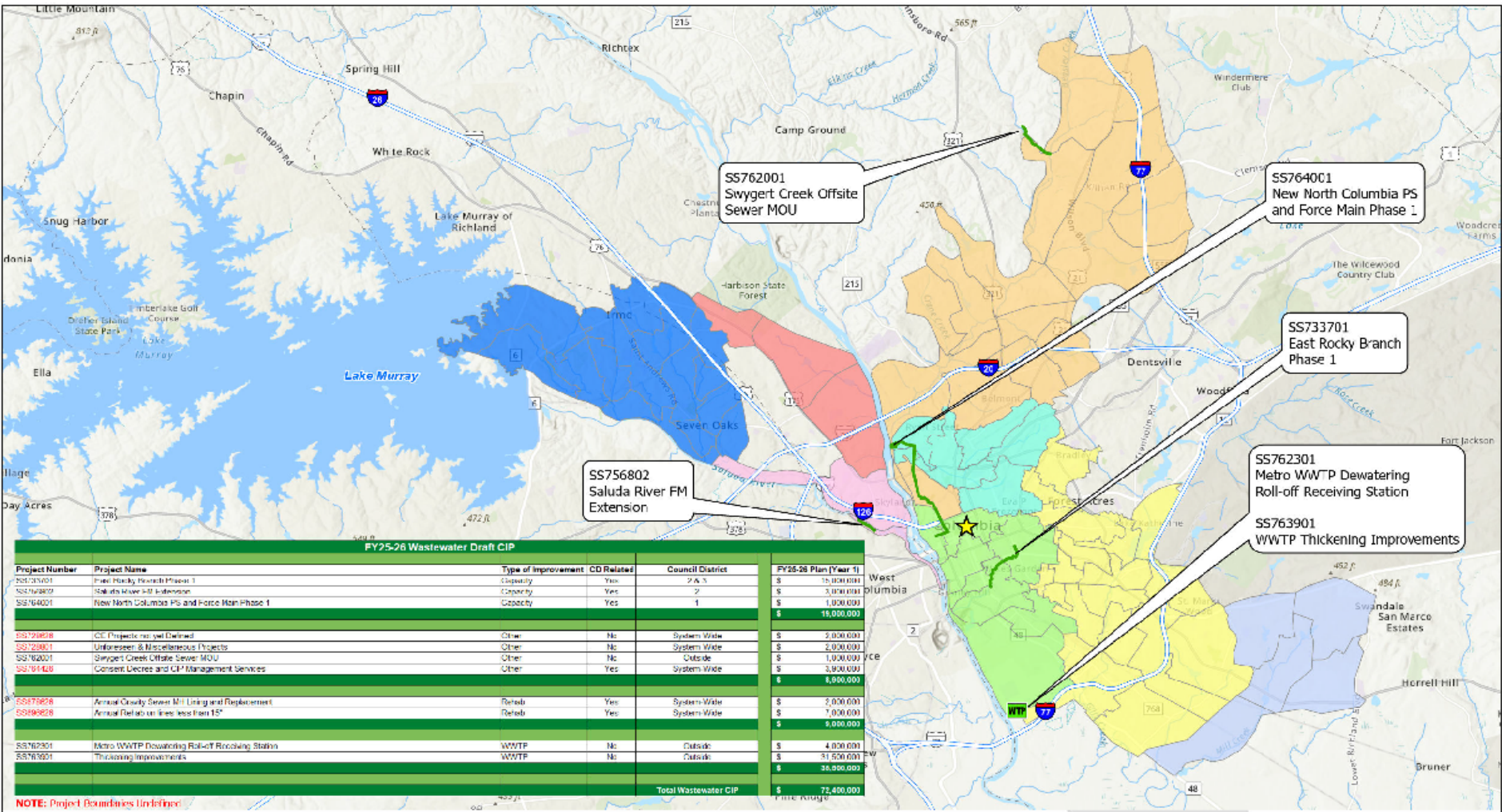


### Wastewater Capital Improvement Projects

### FY 25/26

System Capacity	\$19,000,000
Other	\$8,900,000
Wastewater Plant Imp.	\$35,500,000
System Rehab	\$9,000,000
<b>Total</b>	<b>\$72,400,000</b>

# Wastewater Capital Program



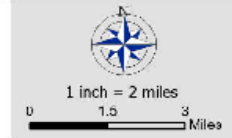
NOTE: Project Boundaries Underline



- ★ City Hall
- Metro WWTP
- ▨ Sewer CIPs

### Sewer Basin Boundaries

- Broad River
- Gills Creek
- Rocky Branch
- Saluda River
- Crane Creek
- Mill Creek
- Smith Branch
- West Columbia

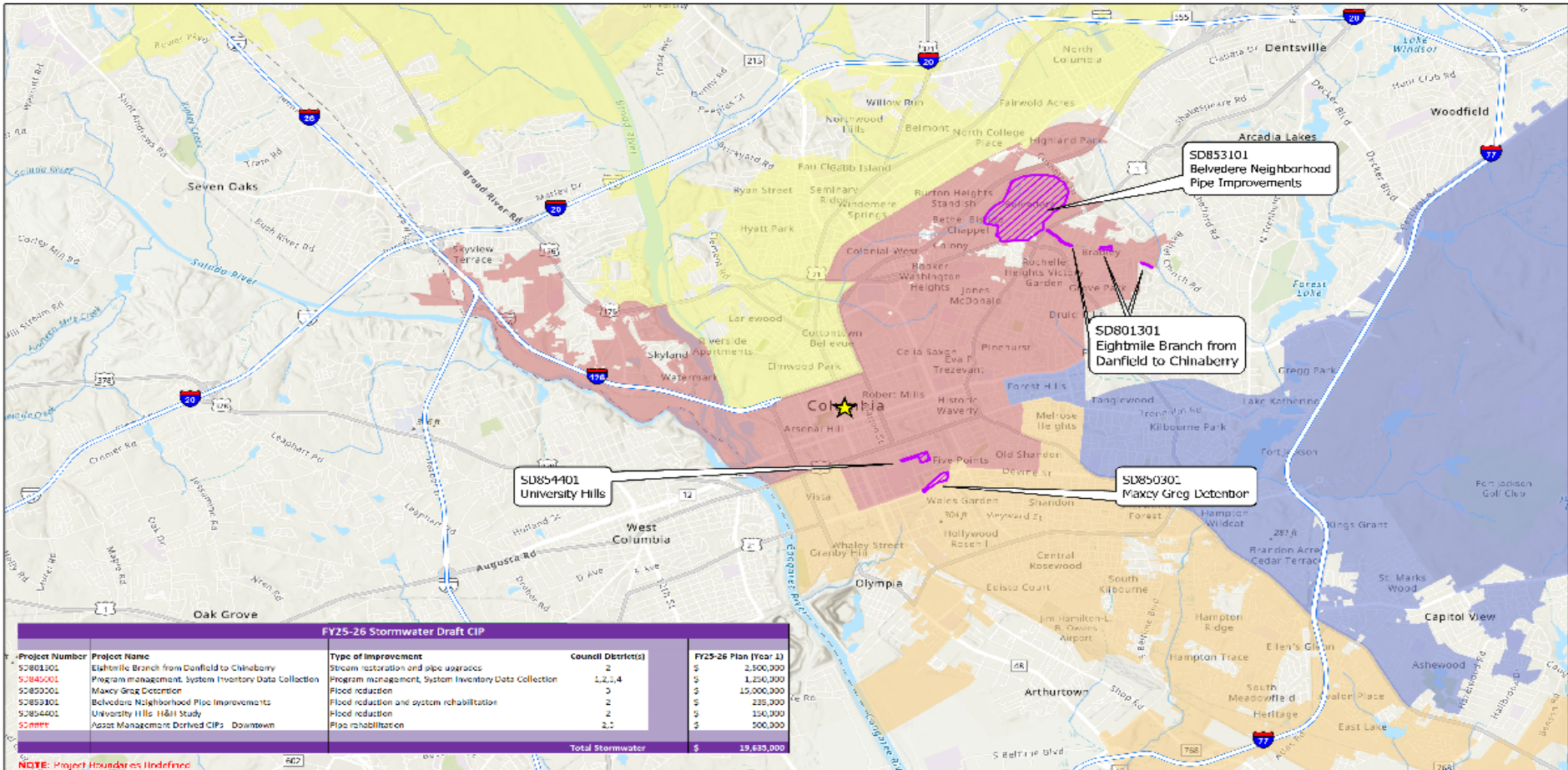


City of Columbia  
Sewer CIP Projects  
FY25-26

Prepared For: Columbia Water

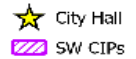


# Stormwater Capital Program



FY25-26 Stormwater Draft CIP				
Project Number	Project Name	Type of Improvement	Council District(s)	FY25-26 Plan (Year 1)
S2801301	Eightmile Branch from Danfield to Chinaberry	Stream restoration and pipe upgrades	2	\$ 2,500,000
S2845001	Program management, System Inventory Data Collection	Program management, System Inventory Data Collection	1,2,3,4	\$ 1,250,000
S2850301	Macey Greg Detention	Flood reduction	3	\$ 15,000,000
S2853101	Belvedere Neighborhood Pipe Improvements	Flood reduction and system rehabilitation	2	\$ 235,000
S2854401	University Hills H&I Study	Flood reduction	2	\$ 150,000
S2854401	Asset Management Derived CIPs - Downtown	Pipe rehabilitation	2,3	\$ 500,000
			<b>Total Stormwater</b>	<b>\$ 19,635,000</b>

NOTE: Project Boundaries Undefined



**Council Districts**

- District 1 (Yellow)
- District 2 (Red)
- District 3 (Orange)
- District 4 (Blue)

1 inch = 1 mile  
0 0.5 1 Miles

**City of Columbia**  
Stormwater CIP Projects  
FY25-26

Prepared for Columbia Water



# Budget Questions

- Questions or additional information:
- <https://budget.columbiasc.gov/>

**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 17<sup>th</sup> 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.

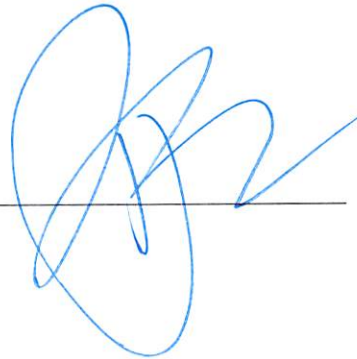
Section 6. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

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



## 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**

	<b>ACTUAL FY 23/24</b>	<b>ADOPTED FY24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUE CATEGORIES</u></b>					
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		
<b>TOTAL REVENUE</b>	<b>157,205,906</b>	<b>155,098,029</b>	<b>161,013,355</b>	5,915,326	3.8%
<b><u>TRANSFERS IN</u></b>					
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		
<b>TOTAL TRANSFERS IN</b>	<b>15,811,605</b>	<b>33,683,084</b>	<b>22,949,385</b>	(10,733,699)	-31.9%
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>173,017,511</b>	<b>188,781,113</b>	<b>183,962,740</b>	(4,818,373)	-2.6%
<b><u>EXPENDITURES</u></b>					
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		
<b>TOTAL DEPARTMENT</b>	<b>154,393,055</b>	<b>157,223,796</b>	<b>161,879,527</b>	4,655,731	3.0%
<b><u>NON-DEPARTMENTAL &amp; MISC.</u></b>					
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		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>8,127,410</b>	<b>7,772,894</b>	<b>10,190,435</b>	2,417,541	31.1%
<b>TOTAL EXPENDITURES</b>	<b>162,520,465</b>	<b>164,996,690</b>	<b>172,069,962</b>	7,073,272	4.3%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL TRANSFERS OUT</b>	<b>10,791,714</b>	<b>23,784,423</b>	<b>11,892,778</b>	(11,891,645)	-50.0%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>173,312,179</b>	<b>188,781,113</b>	<b>183,962,740</b>	(4,818,373)	-2.6%

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

	<b>ACTUALS FY 23/24</b>	<b>ADOPTED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUE</u></b>					
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		
<b>TOTAL OPERATING REVENUES</b>	<b>187,194,280</b>	<b>197,776,251</b>	<b>210,473,400</b>	12,697,149	6%
<b><u>NON-OPERATING REVENUE &amp; TRANSFERS IN</u></b>					
INTEREST	16,778,150	4,000,000	6,535,059		
RENTS & USE OF PROPERTY	478,732	250,000	250,541		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>105,100,026</b>	<b>4,250,000</b>	<b>6,785,600</b>	2,535,600	37%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>292,294,306</b>	<b>202,026,251</b>	<b>217,259,000</b>	15,232,749	7%
<b><u>EXPENDITURES</u></b>					
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		
<b>TOTAL OPERATING</b>	<b>93,301,856</b>	<b>117,378,730</b>	<b>123,803,596</b>	6,424,866	5%
<b><u>Non-Operating Departments &amp; Non-Departmental</u></b>					
ECONOMIC DEV DEPARTMENT	1,000,588	1,916,850	1,859,850		
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b>1,000,588</b>	<b>1,916,850</b>	<b>1,859,850</b>	(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		
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b>83,415,006</b>	<b>58,103,416</b>	<b>61,050,095</b>	910,044	2%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL TRANSFERS</b>	<b>102,157,417</b>	<b>24,627,255</b>	<b>30,545,459</b>	5,918,204	19%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>279,874,867</b>	<b>202,026,251</b>	<b>217,259,000</b>	15,232,749	7%

**CITY OF COLUMBIA  
STORM WATER OPERATING SUMMARY**

	<b>ACTUALS FY23/24</b>	<b>ADOPTED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUE</u></b>					
<b><u>Operating Revenue</u></b>					
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		
<b>TOTAL OPERATING REVENUES</b>	<b>17,499,562</b>	<b>18,389,747</b>	<b>18,572,494</b>		
<b><u>Non-operating Revenue &amp; Transfers</u></b>					
INTEREST & USE OF PROPERTY FROM FUND BALANCE	5,859,698	771,335	2,227,387		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>5,859,698</b>	<b>771,335</b>	<b>14,338,008</b>		
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>23,359,260</b>	<b>19,161,082</b>	<b>32,910,502</b>	13,749,420	71.8%
<b><u>EXPENDITURES</u></b>					
<b>DEPARTMENTS</b>					
ENGINEERING	2,592,651	3,314,999	3,264,999		
PUBLIC WORKS	2,669,813	5,472,933	4,907,275		
<b>TOTAL DEPARTMENTS</b>	<b>5,262,464</b>	<b>8,787,932</b>	<b>8,172,274</b>	(615,658)	-7.0%
<b>NON-DEPARTMENTAL EXPENSES</b>					
DEBT SERVICE	1,543,765	2,490,600	2,490,850		
NON-DEPARTMENTAL/MISC.	150,785	50,000	50,000		
RESERVE	-	2,842,172	1,500,000		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,976,447</b>	<b>5,382,772</b>	<b>4,040,850</b>	(1,341,922)	-24.9%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL OTHER</b>	<b>15,362,842</b>	<b>4,990,378</b>	<b>20,697,378</b>	15,707,000	314.7%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>24,601,753</b>	<b>19,161,082</b>	<b>32,910,502</b>	13,749,420	71.8%

**CITY OF COLUMBIA  
PARKING OPERATING FUND SUMMARY**

	<b>ACTUAL FY 23/24</b>	<b>AMENDED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>OPERATING REVENUES</u></b>					
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		
<b>TOTAL REVENUE</b>	<b>9,544,387</b>	<b>11,749,496</b>	<b>12,489,892</b>		
<b><u>NON-OPERATING &amp; TRANSFERS IN</u></b>					
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		
<b>TOTAL NON-OPERATING &amp; TRANSFERS</b>	<b>1,000,335</b>	<b>276,604</b>	<b>821,435</b>	544,831	197%
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>10,544,722</b>	<b>12,026,100</b>	<b>13,311,327</b>	1,285,227	11%
<b><u>EXPENDITURES</u></b>					
<b><u>Operating Departments</u></b>					
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		
<b>TOTAL OPERATING DEPARTMENTS</b>	<b>5,508,884</b>	<b>6,340,293</b>	<b>6,517,115</b>	176,822	3%
<b><u>Non-Departmental</u></b>					
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		
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,492,112</b>	<b>3,159,611</b>	<b>3,221,385</b>	61,774	2%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL TRANSFERS</b>	<b>1,282,448</b>	<b>2,526,196</b>	<b>3,572,827</b>	1,046,631	41%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>10,283,444</b>	<b>12,026,100</b>	<b>13,311,327</b>	1,285,227	11%

**CITY OF COLUMBIA  
LIQUOR PERMIT REBATE**

	<b>ACTUAL FY23/24</b>	<b>ADOPTED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUES</u></b>					
LIQUOR R REBATE	387,505	417,495	426,256		
INTEREST INCOME	40,828	20,737	7,908		
<b>TOTAL REVENUES</b>	<b>428,333</b>	<b>438,232</b>	<b>434,164</b>	(4,068)	-1%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>428,333</b>	<b>438,232</b>	<b>434,164</b>	(4,068)	-1%
<b><u>EXPENDITURES</u></b>					
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		
<b>TOTAL EXPENDITURES</b>	<b>190,588</b>	<b>438,232</b>	<b>434,164</b>	(4,068)	-1%
<b><u>TRANSFERS OUT</u></b>					
TO CAPITAL PROJECTS	1,946,870				
<b>TOTAL TRANSFERS OUT</b>	<b>1,946,870</b>	<b>0</b>			
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>2,137,458</b>	<b>438,232</b>	<b>434,164</b>	(4,068)	-1%

**CITY OF COLUMBIA**  
**ACCOMMODATIONS TAX**  
**(STATE ACCOMMODATIONS TAX)**

	<b>ACTUAL FY 23/24</b>	<b>AMENDED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUES</u></b>					
ACCOMMODATIONS TAX	3,612,420	3,404,083	3,793,041	388,958	11%
INTEREST EARNINGS	99,179	-	48,542		
<b>TOTAL REVENUES</b>	<b>3,711,599</b>	<b>3,404,083</b>	<b>3,841,583</b>		
<b><u>TRANSFERS IN</u></b>					
FM GENERAL FUND FROM FUND BALANCE	158,801	398,989	650,000		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>3,870,400</b>	<b>3,803,072</b>	<b>4,491,583</b>	688,511	18%
<b><u>EXPENDITURES</u></b>					
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%)	<b>2,700,000</b>	<b>2,587,235</b>	<b>2,801,332</b>	214,097	8%
5% GENERAL PURPOSE COMMITTEE & OTHER EXPENSES	152,474	71,000	126,829		
<b>GENERAL ALLOCATIONS (5%)</b>	<b>158,389</b>	<b>178,954</b>	<b>190,829</b>	11,875	7%
<b>TOTAL EXPENDITURES</b>	<b>2,858,389</b>	<b>2,766,189</b>	<b>2,992,161</b>	225,972	8%
<b><u>TRANSFERS OUT</u></b>					
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		
<b>TOTAL OTHER FUNDS</b>	<b>1,012,011</b>	<b>1,036,883</b>	<b>1,499,422</b>	462,539	45%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>3,870,400</b>	<b>3,803,072</b>	<b>4,491,583</b>	688,511	18%

**CITY OF COLUMBIA  
HOSPITALITY TAX SUMMARY**

	<b>ACTUAL FY 23/24</b>	<b>AMENDED FY 24/25</b>	<b>ADOPTED FY 25/26</b>	DIFF. FM BUDGET	% CHANGE
<b><u>REVENUES</u></b>					
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		
<b>TOTAL REVENUES</b>	<b>16,877,073</b>	<b>15,845,437</b>	<b>15,845,719</b>	<b>282</b>	<b>0.0%</b>
<b><u>TRANSFERS IN &amp; OTHER FINANCING</u></b>					
FM FUND BALANCE		2,303,833	848,332		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>16,877,073</b>	<b>18,149,270</b>	<b>16,694,051</b>	<b>(1,455,219)</b>	<b>-8.0%</b>
<b><u>EXPENDITURES</u></b>					
<b>HOSPITALITY TAX COMMITTEE ALLOCATIONS</b>	<b>3,191,280</b>	<b>3,790,800</b>	<b>3,980,340</b>	<b>189,540</b>	<b>5.0%</b>
PRIOR YEAR CARRYFORWARDS		427,693			
<b>LINE ITEM AGENCIES</b>					
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				
<b>TOTAL LINE ITEM AGENCIES</b>	<b>2,680,000</b>	<b>2,860,000</b>	<b>3,003,000</b>	<b>143,000</b>	<b>5.0%</b>
<b>OTHER ALLOCATIONS</b>					
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			
<b>TOTAL OTHER ALLOCATIONS</b>	<b>390,101</b>	<b>1,307,164</b>	<b>395,000</b>	<b>(912,164)</b>	<b>-69.8%</b>
<b>SPECIAL PROJECTS</b>					
INVESTMENT FEES	5,881				
MARKETING & PROMOTIONS	212,511	200,000	200,000		
RESERVE		-	2,228,332		
<b>SPECIAL PROJECTS</b>	<b>243,392</b>	<b>200,000</b>	<b>2,428,332</b>	<b>2,228,332</b>	<b>1114.2%</b>
<b><u>TRANSFERS OUT</u></b>					
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			
<b>TOTAL TRANSFERS OUT</b>	<b>10,701,024</b>	<b>9,563,613</b>	<b>6,887,379</b>	<b>(2,676,234)</b>	<b>-28.0%</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>17,205,797</b>	<b>18,149,270</b>	<b>16,694,051</b>	<b>(1,455,219)</b>	<b>-8.0%</b>

**CITY OF COLUMBIA**  
**TOURISM DEVELOPMENT FEE**  
*(LOCAL ACCOMMODATIONS TAX)*

	<b>ACTUAL FY 23/24</b>	<b>ADOPTED FY 24/25</b>	<b>ADOPTED FY 24/25</b>	CHANGE INC/(DEC)	% CHANGE
<b><u>REVENUE</u></b>					
Tourism Development Fee	4,935,752	4,795,134	5,182,540		
Interest			90,296		
<b>TOTAL REVENUE</b>	<b>4,935,752</b>	<b>4,795,134</b>	<b>5,272,836</b>	477,702	10%
<b><u>EXPENDITURES</u></b>					
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		
<b>TOTAL EXPENDITURES</b>	<b>2,995,068</b>	<b>3,822,240</b>	<b>3,648,414</b>	(173,826)	-5%
<b><u>TRANSERS AND OTHER USES</u></b>					
Debt Service	872,092	972,894	874,422		
Transfer to General Fund			750,000		
<b>TOTAL TRANSFERS OUT</b>	<b>872,092</b>	<b>972,894</b>	<b>1,624,422</b>	651,528	67%
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>3,867,160</b>	<b>4,795,134</b>	<b>5,272,836</b>	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
		<b>Total Other</b>			<b>\$3,500,000</b>
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion		System-Wide	\$200,000
		<b>Total System Expansion</b>			<b>\$200,000</b>
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
WMXXX	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
		<b>Total Water Plant</b>			<b>\$7,000,000</b>
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
		<b>Total Water Quality</b>			<b>\$9,900,000</b>
		<b>Total Water CIP</b>			<b>\$20,600,000</b>

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
		<b>Total Capacity</b>			<b>\$19,000,000</b>
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
		<b>Total Other</b>			<b>\$8,900,000</b>
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
		<b>Total Rehab</b>			<b>\$9,000,000</b>
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
		<b>Total WWTP</b>			<b>\$35,500,000</b>
		<b>Total Wastewater CIP</b>			<b>\$72,400,000</b>
		<b>Total Water &amp; Wastewater CIP</b>			<b>\$93,000,000</b>

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
		<b>Total Stormwater CIP</b>			<b>\$19,635,000</b>

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
		<b>Total Parking CIP</b>			<b>\$2,533,827</b>