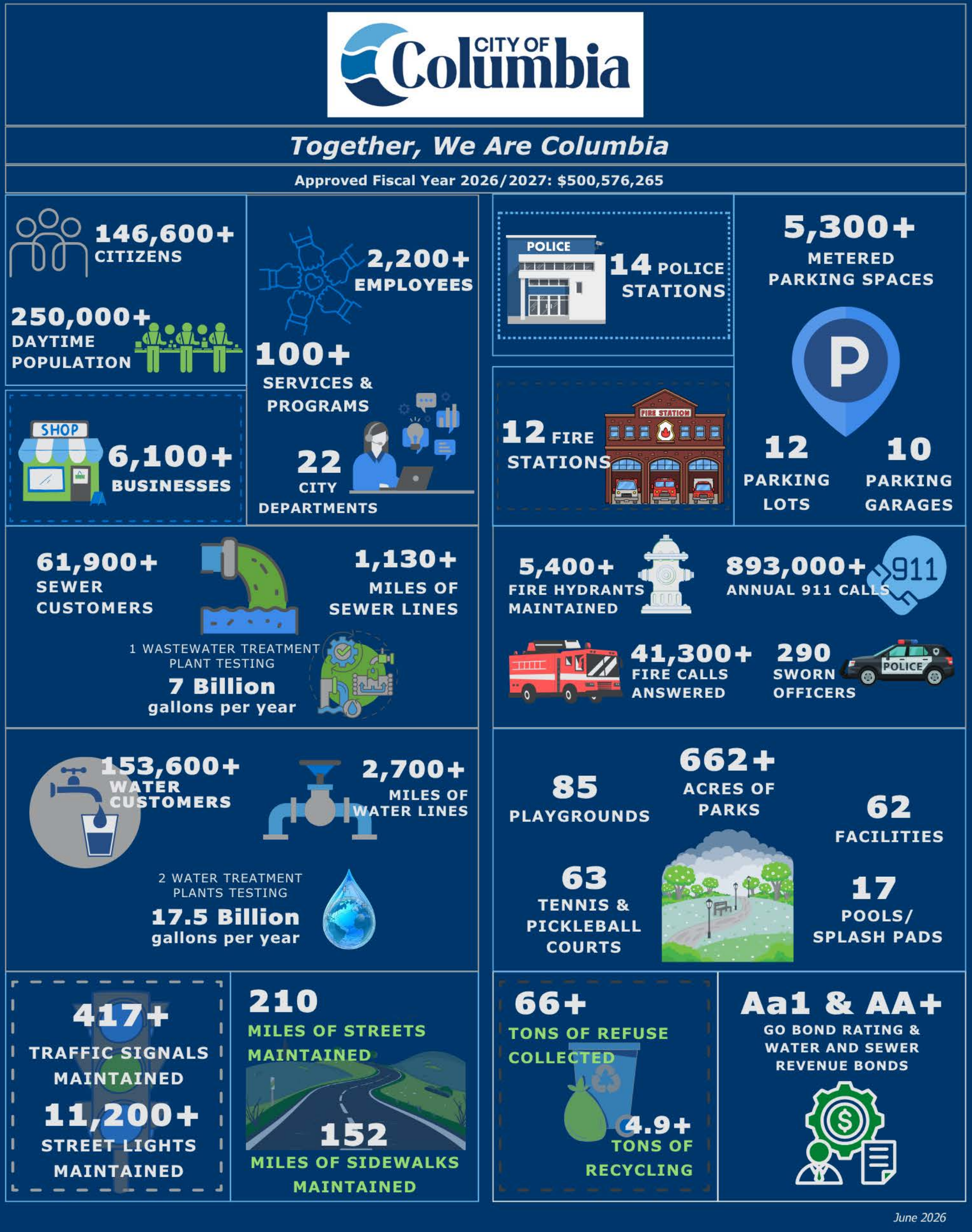
City of Columbia FY 2026-2027 Approved Budget

City By The Numbers



Budget Calendar & Process

- 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**.

Understanding City Financial Structure

A comparative view of operating, business-type, special revenue and dedicated capital project accounts.

General Fund

The City's central operating system provides everyday core municipal services. Directly funds essential departments like public safety, public works, parks, and general administration.

Taxes, Permits & Fees

Enterprise Funds

These services are provided by city-run entities that function like businesses, including water, wastewater, stormwater, and parking. They are primarily funded through user fees and are responsible for covering all associated costs.

100% User Fees

Special Revenue

Dedicated funds for specific programs, generated by targeted taxes or grants (e.g. Hospitality & Accommodations Tax, Community Development Block Grant). Each fund is restricted to its intended purpose and tracked separately for compliance

Targeted Tourism Taxes or Grants

Capital Plan (CIP)

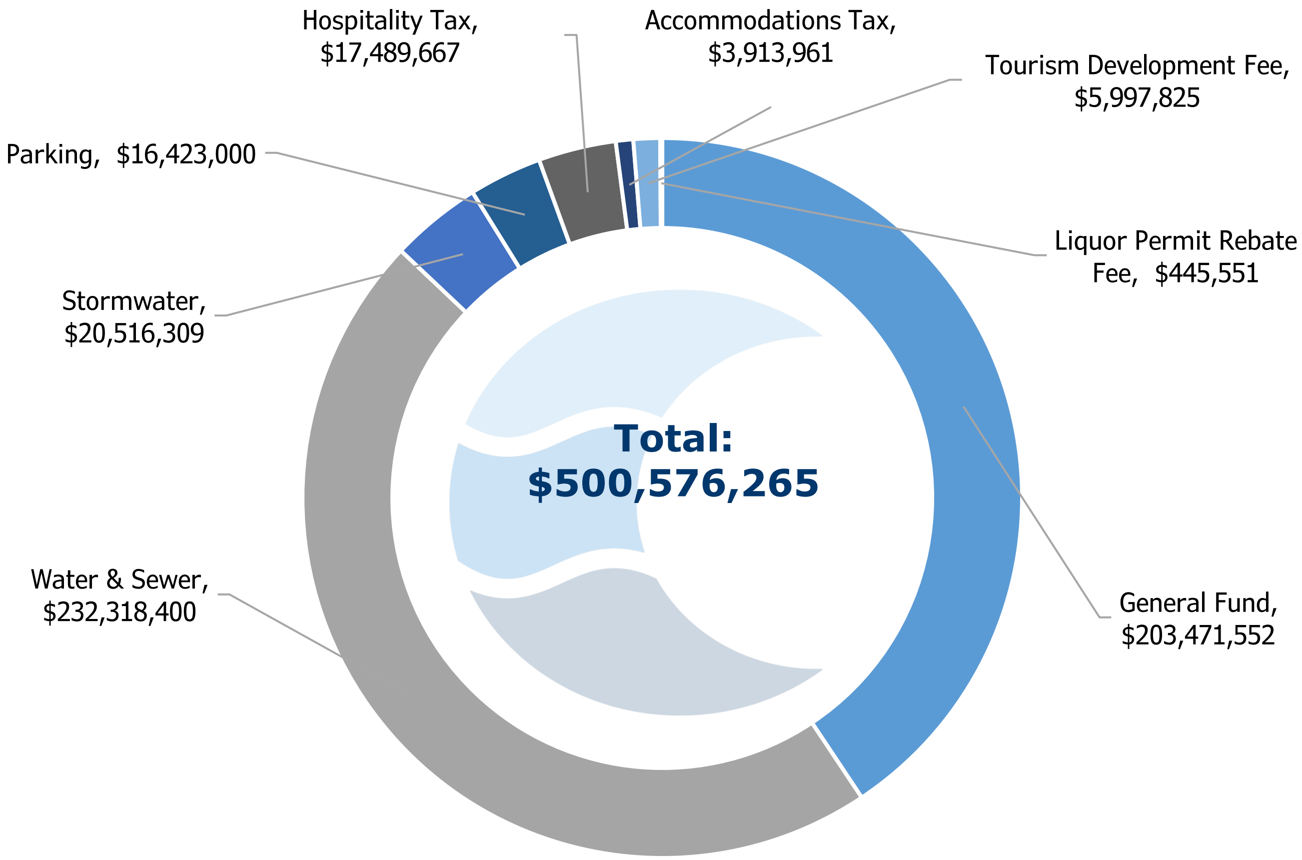
An annually updated plan guiding the City's long-term investments in infrastructure and public facilities, including water system, sewer system, storm drains, parks, and city buildings. Includes new construction as well as improvements to existing City facilities and infrastructure

Long-Term Infrastructure

MANDATED COMPLIANCE: Municipal funds are legally separated. Utility revenues must solely support utility structures; Hospitality & Accommodations taxes must strictly support tourism & culture; while general municipal taxation is reserved for administrative operations, Police, Fire, and Public Works.

Fiscal Year 2026/2027 Approved All Funds: Operating Budget

Operating Funds Summary	FY 2026/2027
General Fund	$203,471,552
Water & Sewer	$232,318,400
Stormwater	$20,516,309
Parking	$16,423,000
Hospitality Tax	$17,489,667
Accommodations Tax	$3,913,961
Tourism Development Fee	$5,997,825
Liquor Permit Rebate Fee	$445,551
TOTAL	**$500,576,265**



Fiscal Year 2026/2027 Approved Operating Budget

What This Budget Means for You

No Property Tax Increase

- The approved budget does not increase the property tax millage rate
- Revenue growth reflects new construction and base growth — not a rate increase

Water & Sewer Rate Adjustment

- A 5% rate adjustment is included for Water & Sewer
- Funds system maintenance, debt service, and $93M in capital improvements

Services Maintained at Current Levels

- No service cuts or reductions appear in this budget

Investing in Columbia’s Future

- $101.6M in capital improvements to water, sewer, stormwater & parking infrastructure
- Competitive pay and merit programs help attract and retain the employees who serve you every day

Strategic Focus Areas & Budget Drivers

From Completion to the Next Chapter

- Moving from project completion to long-term maintenance and activation
- Protecting prior investments by sustaining service delivery at a high level
- Addressing increased operational demands across departments

Investing in Our Workforce

- Prioritizing competitive pay and modern classification systems
- Strengthening performance management to drive accountability and results
- Ensuring we attract, develop, and retain a high-performing workforce

Growth & Service Readiness

- Growth demands require a proactive approach to service delivery
- The need for departments to be properly staffed, equipped, and organized to successfully operate with increased demands

Together, We Are Columbia

- Success depends on collaboration and shared outcomes
- Budget development emphasizes cross-department coordination, reducing silo operations, and ensuring investments support citywide goals and long-term sustainability

FY 2026/2027 APPROVED BUDGET

- General Fund

General Fund

The City's central operating system provides everyday core municipal services. Directly funds essential departments like public safety, public works, parks, and general administration.

Taxes, Permits & Fees

FY 2026/2027 Approved Budget General Fund

FY 2026/2027 Approved Budget $203,471,552

- **Budget Development Approach**
  - Aim to maintain service levels while preserving fiscal integrity
  - Focus on fiscal stability, continuity, and alignment with strategic objectives
  - Budget reflects fiscal discipline and protection of core services

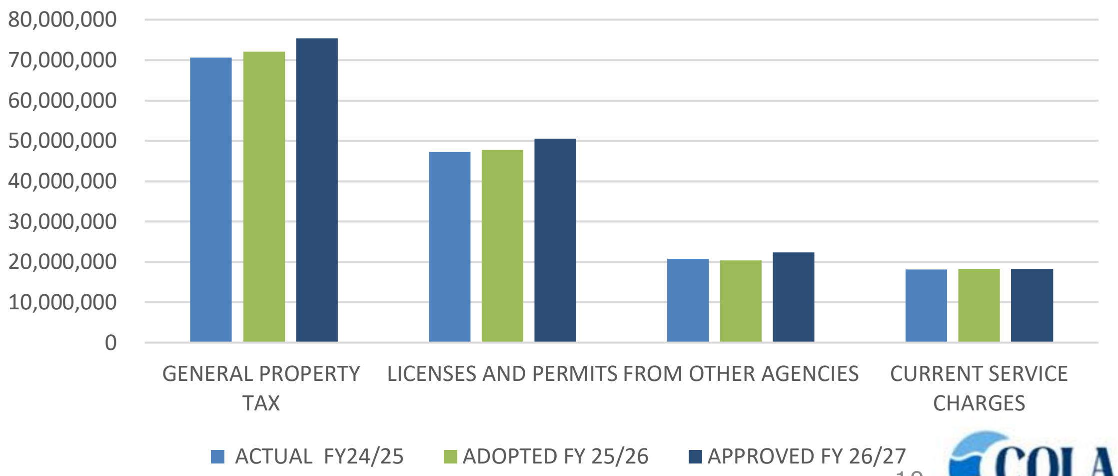
- **Budget Balancing Approach**
  - Budget balanced with no increase in property tax.
    - No property tax increase in the last 17 years (since 2008/2009).
  - Department budgets are maintained at the FY 25/26 funding levels.
  - The base budget preserves current service levels.
  - Continues the use of $5 million from the fund balance.
    - This approach is not sustainable in the long term.

- **Budget Drivers**
  - Debt service increases tied to prior commitments
  - Capital equipment replacement restored to sustainable funding levels
  - Police and Fire Step Programs are fully funded to support recruitment and retention.
  - Merit reserve maintained for employee increases
  - Internal service fund adjustments and partner-agency costs
  - A $1.5M reserve is included to absorb unavoidable overages and reduce the need for mid-year budget adjustments.

FY 2026/2027 Approved Budget General Fund Revenues

- **Combined General Fund revenues and transfers** are showing at $203,471,552.
- Revenues are projected at $169,272,167
  - An increase of $8,258,812 (5%) over FY 2025/2026.
- Transfers In & Other Financing Sources are expected to reach $34,199,385,
  - Net Increase of $11,250,000, mainly due to restoring Capital Lease Proceeds to $15,000,000 for the City's replacement program.
- **Property Taxes** are projected at $75,391,208
  - Increasing by $3,288,519 (4.6%) with **no millage rate increase**.
  - Although assessed values rose 11.3% in the most recent reassessment, growth in actual City revenue is limited because: State-required millage rollback offsets most reassessment-year increases.
  - Act 388 restricts assessed value growth between reassessment cycles and approximately 30% of Columbia's total property market value is tax-exempt.
  - As a result, revenue growth from property taxes is modest despite large increases in assessed values.
- **Licenses and permits** are projected at $50,565,092
  - increasing by $2,748,673 (5.7%), making them the second-largest revenue source.
- **Transfers & Other Financing Use** include $15,000,000 in capital lease proceeds, $5,000,000 from unappropriated surplus, and several recurring transfers.
  - Although the use of fund balance for operating costs complies with policy, it is not a sustainable long-term strategy.

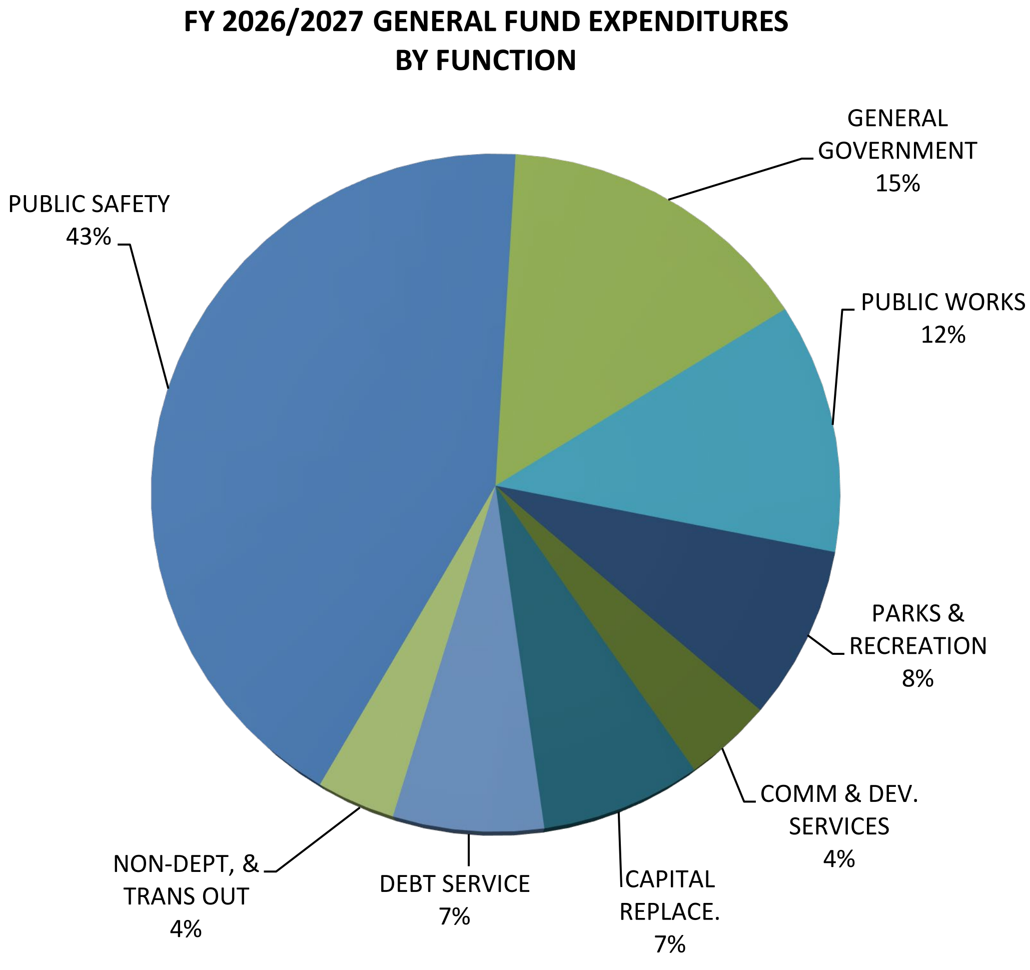
Revenue Category	FY 24/25 Actual	FY 25/26 Adopted	FY 26/27 Approved	$ Change
General Property Tax	$70,598,717	$72,102,689	$75,391,208	$3,288,519
Licenses & Permits	$47,271,871	$47,816,419	$50,565,092	$2,748,673
From Other Agencies	$20,767,277	$20,437,331	$22,317,350	$1,880,019
Current Service Charges	$18,079,851	$18,240,177	$18,295,032	$34,855
Fines & Forfeitures	$359,432	$330,250	$407,000	$76,750
Miscellaneous & Other	$3,527,663	$2,086,489	$2,296,485	$209,996
Total Revenue	**$161,604,811**	**$161,013,355**	**$169,572,167**	**$8,258,812**
Total Transfers In	$28,966,593	$22,949,385	$34,199,385	$11,250,000
Total Rev. & Transfers	**$190,571,404**	**$183,962,740**	**$203,471,552**	**$19,508,812**



FY 2026/2027 Approved Budget General Fund Expenditures

- Department Budgets total $167,001,492
  - Department Budgets held to FY 25/26 budget levels
  - Increase of $5,121,965 (3.2%)
  - Includes $2.5M for Public Safety Step & employee performance merit program
  - $1.5M Budgeted Reserve
  - $1.2M for 911 operations
- Non-Departmental total $11,147,678
  - Increase of $957,243 (9.4%)
  - Reflects partial year payment for the addition of Capital Lease Payment
- Transfers Out $25,322,381
  - Total increase of $13,429,603 (10.6%)
  - Net increase is $2.4M when adjusted for the addition of capital lease at $15M
  - Debt Service increase of $1.2M
  - Internal Service increase of $1.15M

EXPENDITURES	FY 24/25 ACTUAL	FY 25/26 BUDGET	FY 26/27 APPROVED
PUBLIC SAFETY	$93,049,046	$85,489,763	$86,713,088
GENERAL GOVERNMENT	$24,281,217	$27,267,225	$30,970,815
PUBLIC WORKS	$28,835,942	$24,314,501	$24,314,501
PARKS & RECREATION	$15,421,214	$16,699,642	$16,699,642
COMM & DEV. SERVICES	$6,169,881	$8,108,396	$8,303,446
CAPITAL PROJ/REPLACE.	$1,358,640	$4,000,000	$15,000,000
DEBT SERVICE	$11,462,659	$12,590,870	$14,095,784
NON-DEPT, & TRANS OUT	$9,705,870	$5,492,343	$7,374,276
TOTAL	**$190,284,469**	**$183,962,740**	**$203,471,552**



FY 2026/2027 APPROVED BUDGET SPECIAL REVENUES

- Hospitality Tax
- State Accommodations Tax
- Tourism Development Fee
- Liquor Permit Rebate

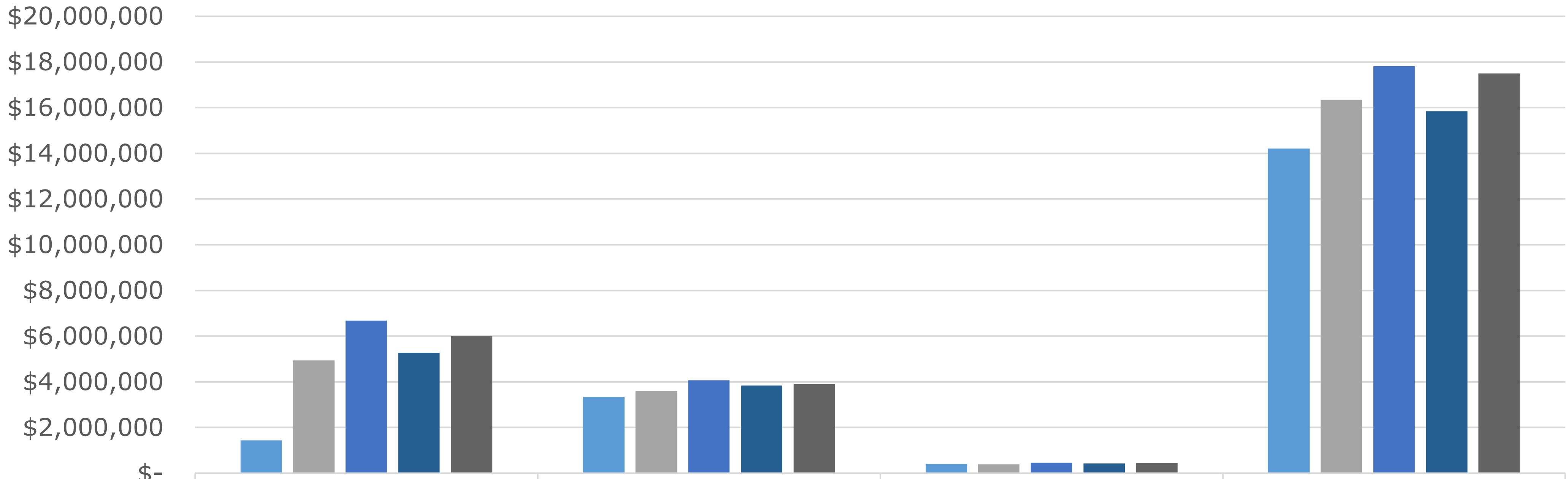
Special Revenue

Dedicated funds for specific programs, generated by targeted taxes or grants (e.g. Hospitality & Accommodations Tax, Community Development Block Grant). Each fund is restricted to its intended purpose and tracked separately for compliance

Targeted Tourism Taxes or Grants

FY 2026/2027 Approved Budget
Special Revenues

FY 2026/2027 SPECIAL REVENUES*



	Tourism & Dev. Fund	State Accom. Tax	Liquor Permits	Hospitality Tax
FY23 ACTUAL	$1,442,465	$3,337,336	$417,495	$14,208,055
FY24 ACTUAL	$4,935,752	$3,612,420	$387,505	$16,347,606
FY25 ACTUAL	$6,684,272	$4,069,946	$458,537	$17,821,384
FY26 BUDGET	$5,272,836	$3,841,583	$434,164	$15,845,719
FY 27 APPROVED	$5,997,825	$3,913,961	$445,551	$17,489,667

**Includes revenues collected, does not reflect use of fund balance.*

FY 2026/2027 Approved Budget Hospitality Tax Fund

Approved Budget $17,489,867

- **Revenues & Other Financing Sources**
  - Increase over current year budgeted revenues of $1,646,231 or 10.5%
  - Revenue collections continue to show steady growth.
  - Use of fund balance not anticipated at this time results in a net decrease of $604,164 from the current year.

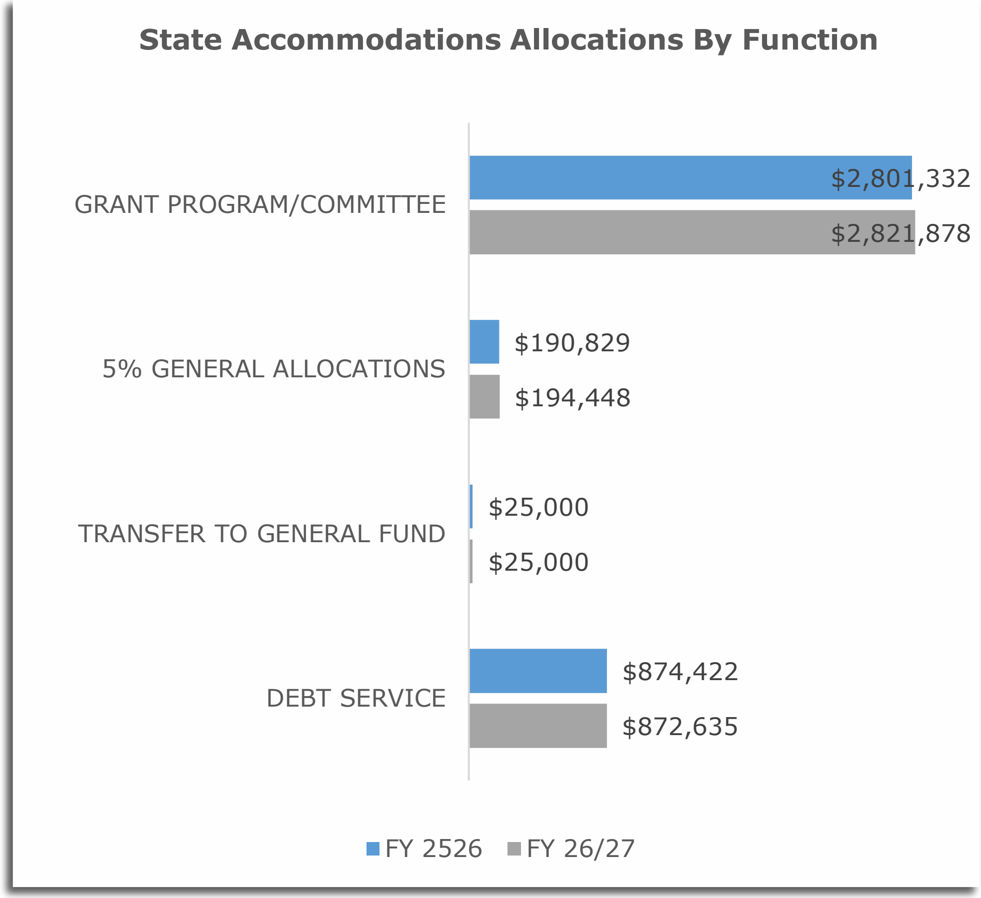
- **Expenditures & Transfers Out**
  - Hospitality Tax Grant Programs
    - Approved Hospitality Tax Committee $4,614,324
    - Approved Line-Item Agencies $3,235,000;
    - Designated allocations pending City Council approval
  - Transfer to General Fund $4,800,000;
    - Same as current year
  - Debt service of $2,378,152
    - Based on existing debt service schedule
  - Reserve $2,378,152

Expenditure Categories

Hospitality Tax Committee	Line-Item Agencies	City Council Allocations	Transfers Out
•Committee reviews applications and makes recommendations of funding for organizations that apply through the annual grant program.	•Agencies with a fiduciary City relationship (e.g., facility ownership or fiduciary duty). •Submits applications and follow guidelines •Allocations set by City Council.	•Direct allocations made by Council, including multiyear commitments. May overlap with Committee-funded organizations.	•General Fund for eligible activities •Debt service on bonds for Hospitality Tax funded capital projects

FY 2026/2027 Approved Budget
State Accommodations Tax Fund

Approved Budget $3,913,961



- **Revenues**
  - Projected Revenues total $3,404,083; increase of $72,378, 1.9% over current year budget
  - No use of fund balance included in the approved budget resulting in a net reduction of $577,622
- **Expenditures & Transfers Out**
  - Projections reflect allocations by categories and based on the breakdown of uses set by state law
    - $25,000 transfer to the General Fund
    - $1,166,688 (30%) allocated for advertising and promotion of tourism
    - $2,527,825 (65%) allocated for tourism related expenditures
    - $194,448 5% for general purposes
  - Accommodations Tax Committee $2,821,878.
    - City Council approval of Committee recommendations is pending.
  - Debt Service $872,635
    - Annual schedule on debt issued for Finlay Park Revitalization Project.

FY 2026/2027 Approved Budget Tourism Development Fee

Approved Budget $5,997,825

- **Revenues**
  - Projected Revenues total $5,997,825
  - Tourism Development Fee is also referred to as Local Accommodations Tax
  - Revenues are paid directly to the City, unlike the State Accommodations Tax, which is collected by the State of South Carolina.
- **Expenditures & Transfers Out**
  - Use of funds is dedicated to the objective of increasing the attraction of and improving the services provided to tourists
  - Debt service of $872,894 based on annua payment schedule.
  - Transfer to the General Fund of $1,000,000; an increase of $250,000 towards the operations of Finlay Park.
  - Request form Midlands Authority for Conventions, Sports & Tourism of $3,000,000 pending City Council approval
  - Pending allocations are subject to City Council review and approval.

FY 2026/2027 Approved Budget
Liquor Permit Rebate

Approved Budget $445,551

- **Revenues**
  - Projected revenues total $445,551
  - Approved budget does not reflect any use of fund balance
- **Expenditures**
  - Liquor Permit Rebate Fees are for receipts from the sale of temporary alcohol permits and required by SC State Law to be used for primarily capital improvements to tourism related facilities and historic properties, along with beach nourishment.
  - The City has used these funds primarily for capital projects associated with the City's historic properties managed by Historic Columbia Foundation.
  - Pending allocations subject to City Council review and approval.

FY 2026/2027 APPROVED BUDGET

Enterprise Funds

- Water & Sewer
- Stormwater
- Parking

Enterprise Funds

These services are provided by city-run entities that function like businesses, including water, wastewater, stormwater, and parking. They are primarily funded through user fees and are responsible for covering all associated costs.

100% User Fees

Water & Sewer System Overview

FY 2026/2027 Approved Budget $232,318,400

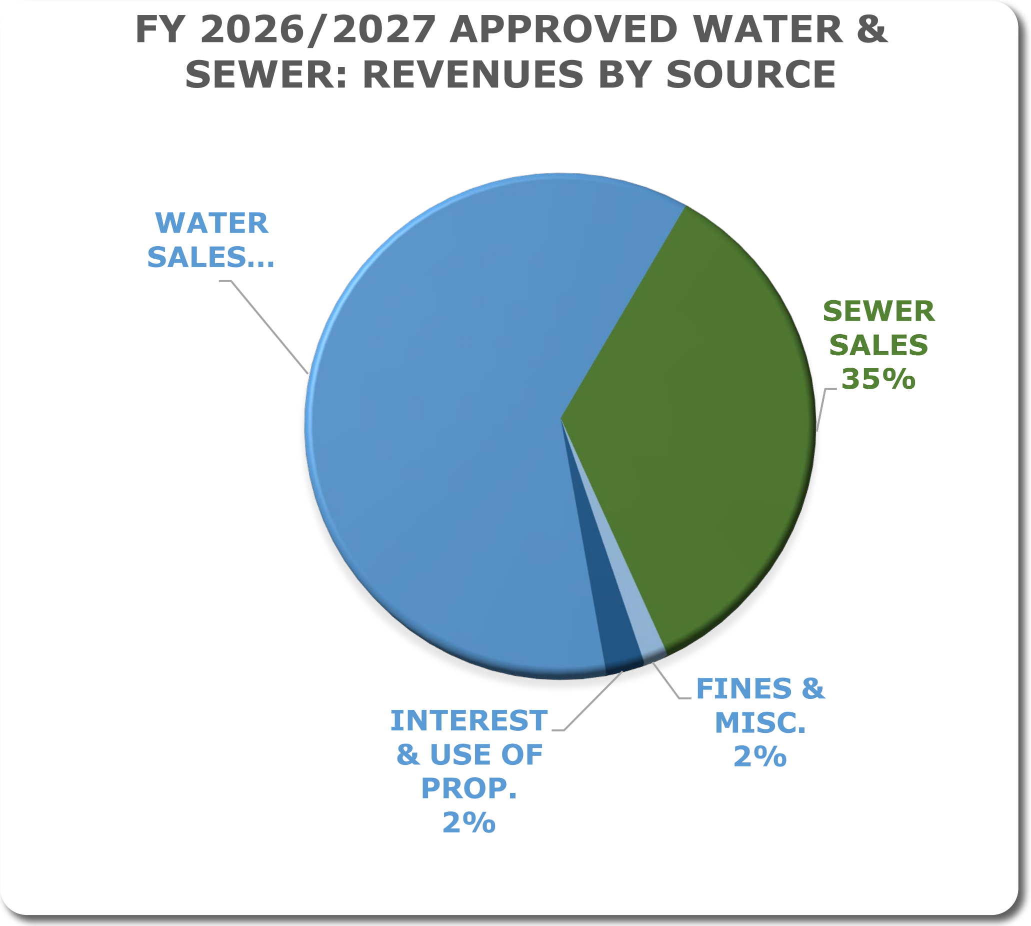
Serving approximately 400,000 customers within and outside the Columbia city limits.

Columbia Canal Water Treatment Plant	Lake Murray Water Treatment Plant	Metro Wastewater Treatment Plant
84 MGD capacity	75 MGD capacity	60 MGD rated 35 MGD avg daily

Encompasses water treatment, distribution, storage, and wastewater collection and treatment.

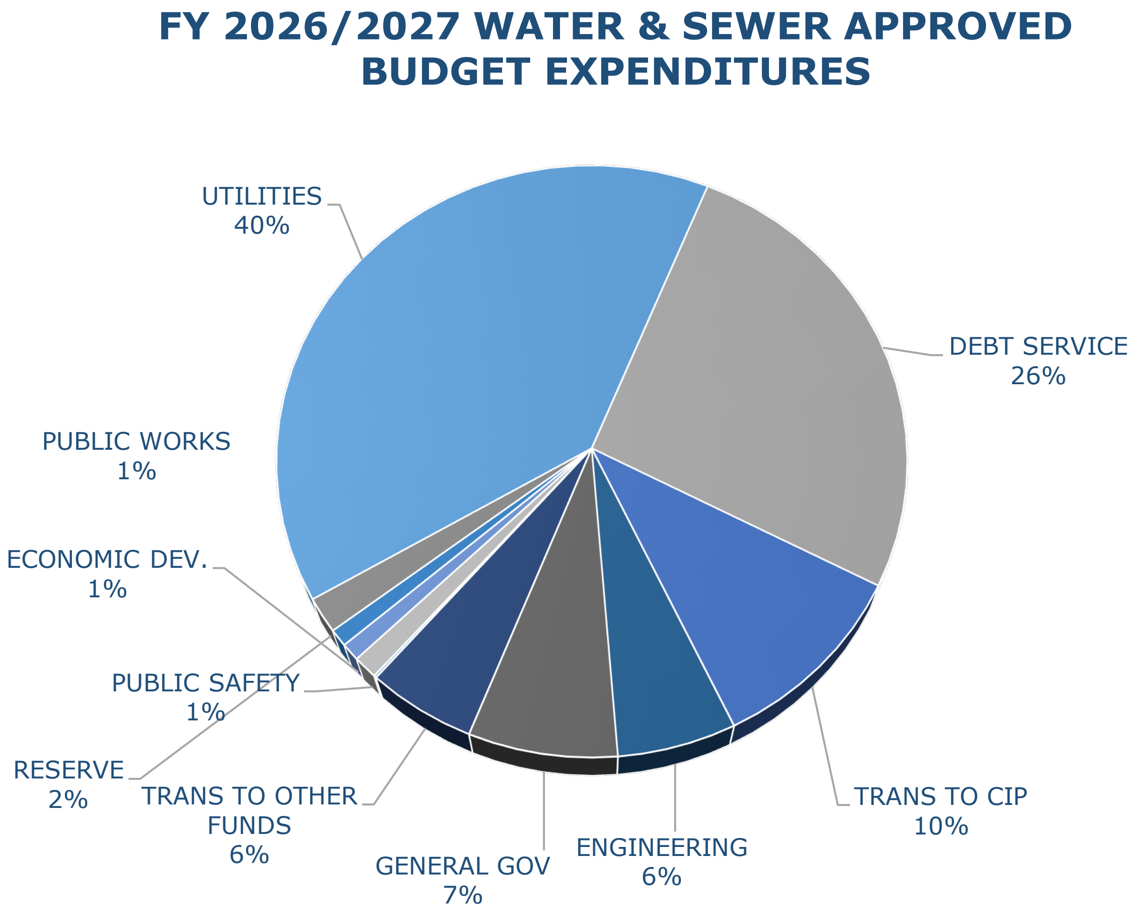
FY 2026/2027 Approved Budget Water & Sewer Fund - Revenues

- Revenues $232,318,400
  - Increase of $15M;
    - 7% over current year budget
  - Water Sales - $142M
  - Sewer Sales - $81.2M
- Growth in consumption and interest earnings
- Reflects 5% rate adjustment
- Meets funding targets:
  - Annual Capital Improvement Program
  - Debt service/debt coverage
  - Operating costs & investments in the maintenance of the system.



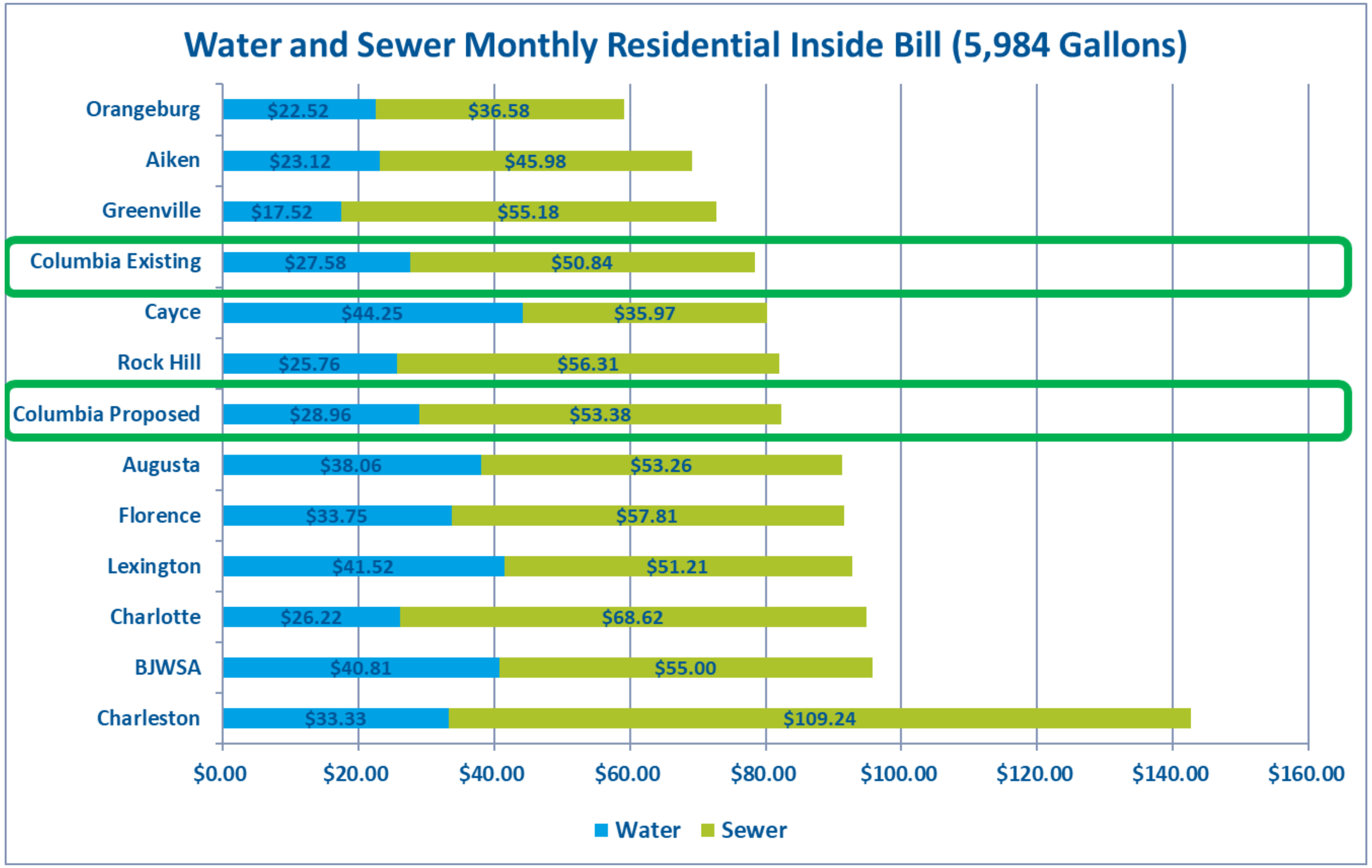
FY 2026/2027 Approved Budget Water & Sewer Fund - Expenditures

- Department Budgets Total $127.7
  - $3.3M increase over current year budget; 3%
  - Personnel, Supplies, Services and Equipment for operating departments.
- Debt Service $61M
  - increase of $4.7M; 9%
  - Covers repayment of debt for previous capital projects and infrastructure improvements within the water and sewer system.
- Transfers to W&S Capital Improvement Program; $24M
  - Increase of $5M
  - Budgeted Cash-funded portion of CIP
- Other Items:
  - Indirect Cost Transfer to General Fund; $7.2M
    - No increase from the current year
  - Internal service funds $5.3M
    - increase of $326k



Understanding Your Water & Sewer Bill

- About the 5% Rate Adjustment
  - Approved budget includes a 5% rate adjustment for Water & Sewer
  - Rates are set to cover operations, debt repayment, and capital investment in the system
- Estimated Monthly Impact
  - Typical residential customer: approximately $3.92/month increase
    - Based on inside City using an average of 800 CF or approximately 6,000 gallons
- Why Rates Are Adjusted
  - Columbia Water serves ~400,000 customers inside and outside city limits
    - System includes 2 water treatment plants, 1 wastewater plant, 2,700+ miles of water lines
  - Strong Bond Ratings Benefit Residents
    - Aa1 & AA+ bond ratings keep borrowing costs low — saving money for ratepayers long-term



Storm Water Overview

FY 2026/2027 Approved Budget $20,516,309

- Water that enters our storm drains flows directly into nearby streams, creeks, rivers, and other waterways. This water is not treated before it reaches our waterways. We can all help keep our waterways clean by preventing pollution from running into our storm drains. The Columbia Water Storm Water Management Team partners with City staff, local businesses, City residents, and visitors to keep our waterways clean!
- Services of the Stormwater Program include:
    - Designing and constructing capital improvement drainage projects,
    - Routine cleaning, maintenance, and repair of the City's stormwater drainage system,
    - Developing an inventory of the City's stormwater drainage system,
    - Master planning for capital improvements, and
    - Complying with the City's National Pollutant Discharge Elimination System stormwater quality requirements.

STORM DRAINAGE

538

miles of storm drains

Serving the city's drainage network

WATERSHEDS

4

distinct watersheds

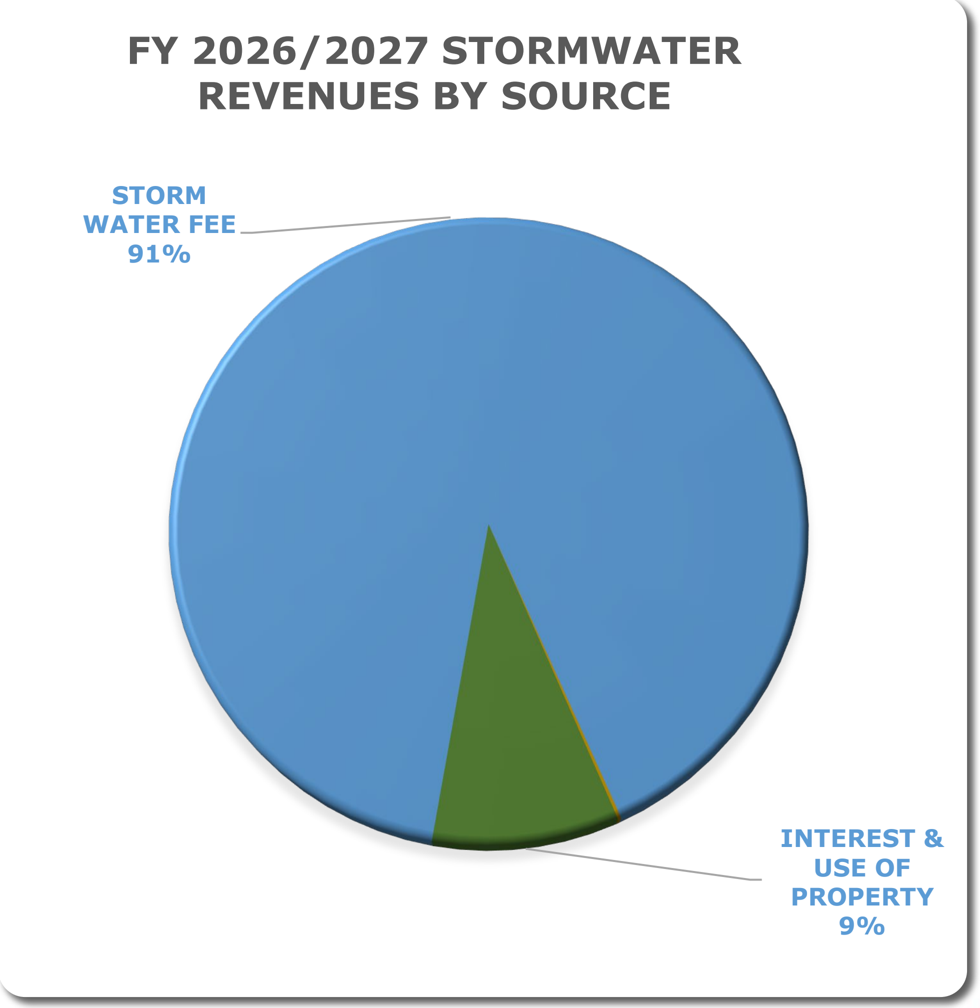
Covering the city's drainage basins

FY 2026/2027 Approved Budget Stormwater Fund - Revenues

Revenues

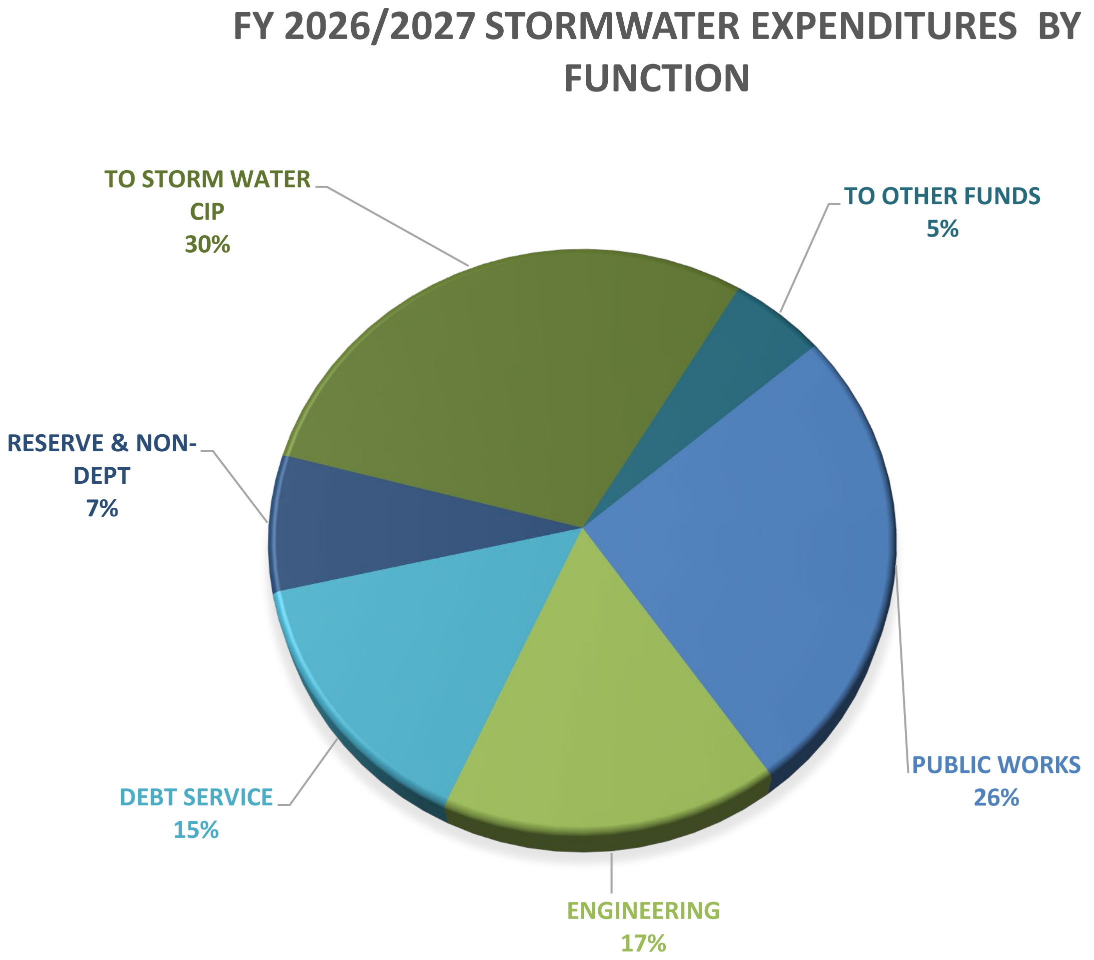
- Combined Revenues and Transfers In $20.5M
  - Decrease due to large fund balance transfer for CIP in the current year
- Revenues $18.6M
  - Minimum increase in revenues
- Reduction is due to no use of fund balance in the approved budget.

> ***ERU:***
> *The stormwater service is funded by utility fees proportional to a property's impervious surface area (e.g., roofs and driveways). One Equivalent Residential Unit (ERU) is calculated at 2,454 square feet. The base fee for an ERU is $15.03 per month.*



FY 2026/2027 Approved Budget Stormwater Fund - Expenditures

- **Expenditures**
- Operating Department Budgets Total $8.8M
  - An increase of $658K; 7.5%
  - Primary budget priorities center on asset management, fulfilling NPDES MS4 stormwater permit requirements, & performing essential system repairs & cleaning.
- Debt service $2.99M
  - Increase of almost $500K; 16.7%
  - Covers existing debt
- Capital Improvement Program $6M
  - Cash-funded capital programming
- General Fund Indirect Cost allocation of $623K
  - Same as current year



Parking System Overview

FY 2026/2027 Approved Budget $16,423,000

The Parking Fund is an enterprise fund covering the operational and maintenance expenses of the City of Columbia's parking infrastructure. These services support the city's hospitality and business districts with both monthly and daily parking options.

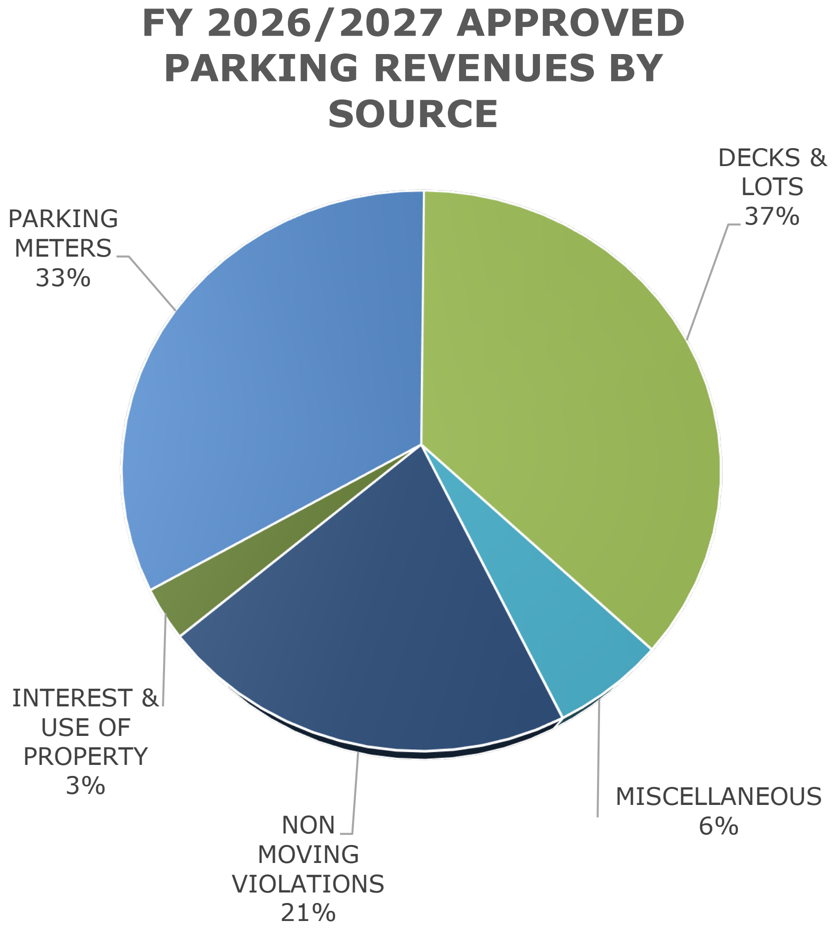
KEY INFRASTRUCTURE

10	14	5,600+	2
Parking Decks	Surface Lots	Parking Meters	Parking Options*

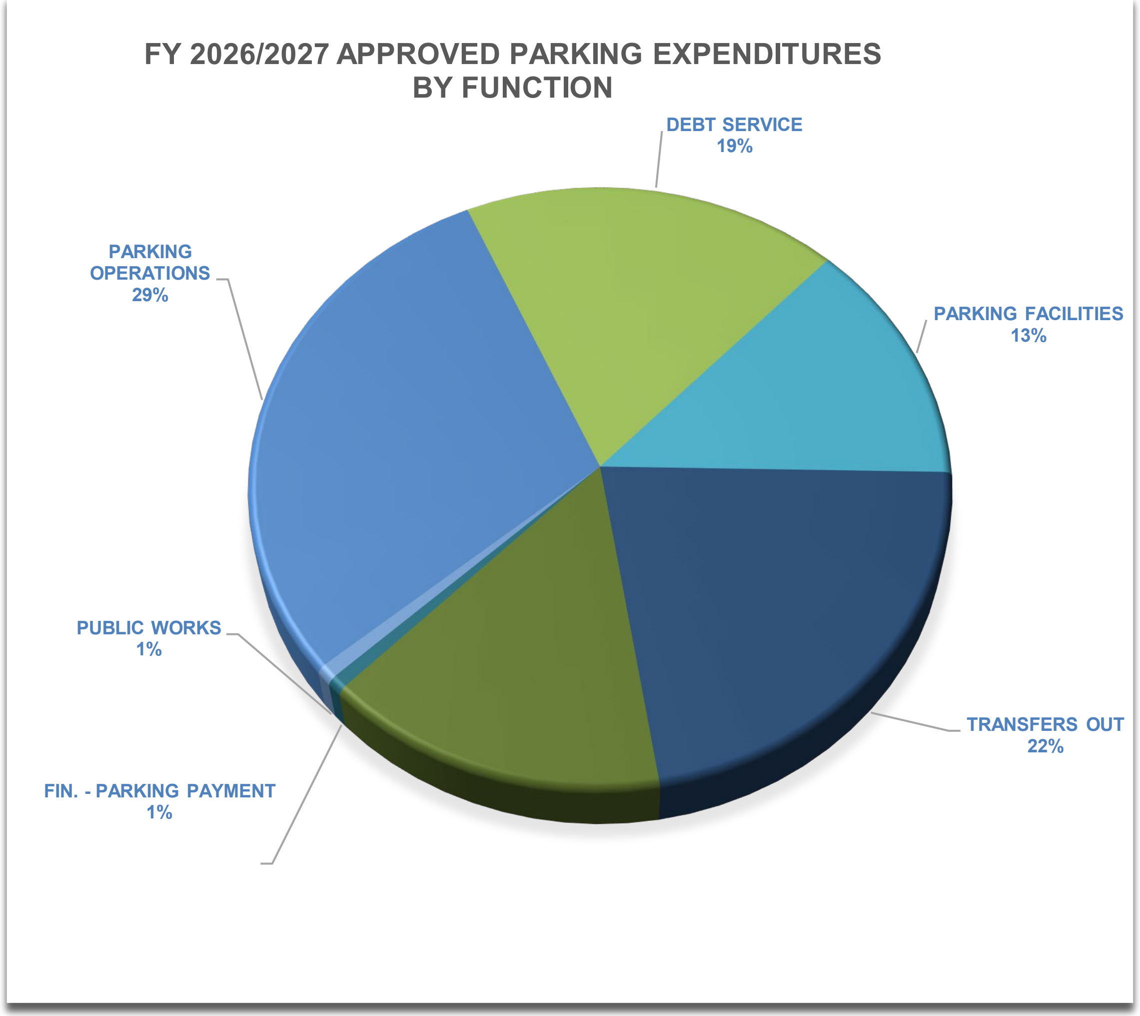
** Monthly and daily parking options available to support local economic activities and special events.*

FY 2026/2027 Approved Budget Parking Fund - Revenues

- Projected Operating Revenues total $15.9M
  - Increase of $3.4M; 28% over current year budget
  - Reflects a full year of annualized rate adjustments approved in FY 24/25
  - Lends to a more accurate revenue forecast going forward with the full year
- Other sources total $479K
  - From interest earnings and rents/use of property



FY 2026/2027 Approved Budget Parking Fund – Expenditures



- Department Approved Budgets total $7.2M
  - Increase of $732K; 11%
- Debt service $3M
  - Based on current debt schedules
- Transfers out
  - Indirect Cost Transfer to the General Fund; $500,000
  - Internal Service Fund; $379,000; same as current fiscal year
- Capital Improvement Program: $2.6M
  - Facility improvements to include lighting, cameras, and gate replacements

COLA

FY 2026/2027 Capital Improvement Program (CIP)

Water System Improvements

Wastewater System Improvements

Stormwater Improvements

Parking Improvements

Capital Plan (CIP)

An annually updated plan guiding the City's long-term investments in infrastructure and public facilities, including water system, sewer system, storm drains, parks, and city buildings. Includes new construction as well as improvements to existing City facilities and infrastructure

Long-Term Infrastructure

FY 2026/2027 Approved Capital Improvement Program Enterprise Funds

Water & Sewer $93,000,000

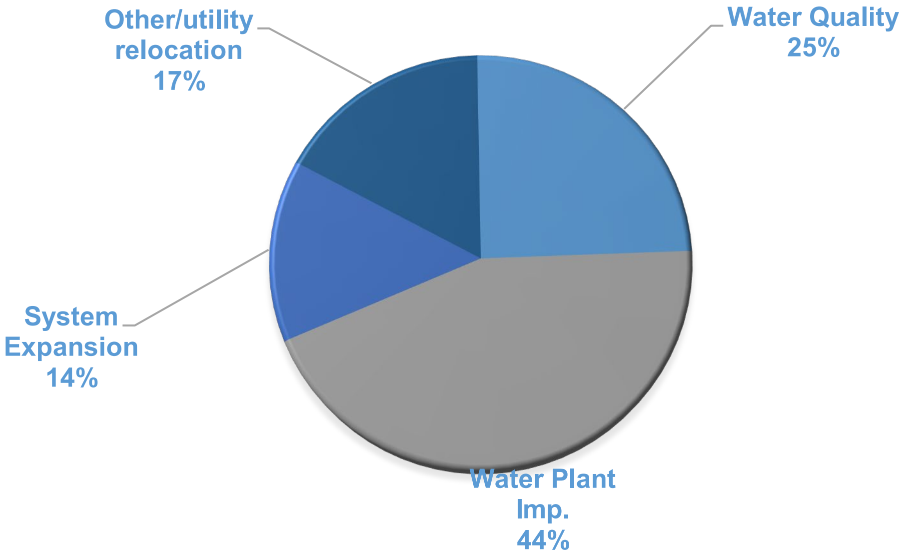
- Drinking Water Improvements $32,400,000
- Wastewater System Improvements $60,600,000

Stormwater Improvements $6,000,000

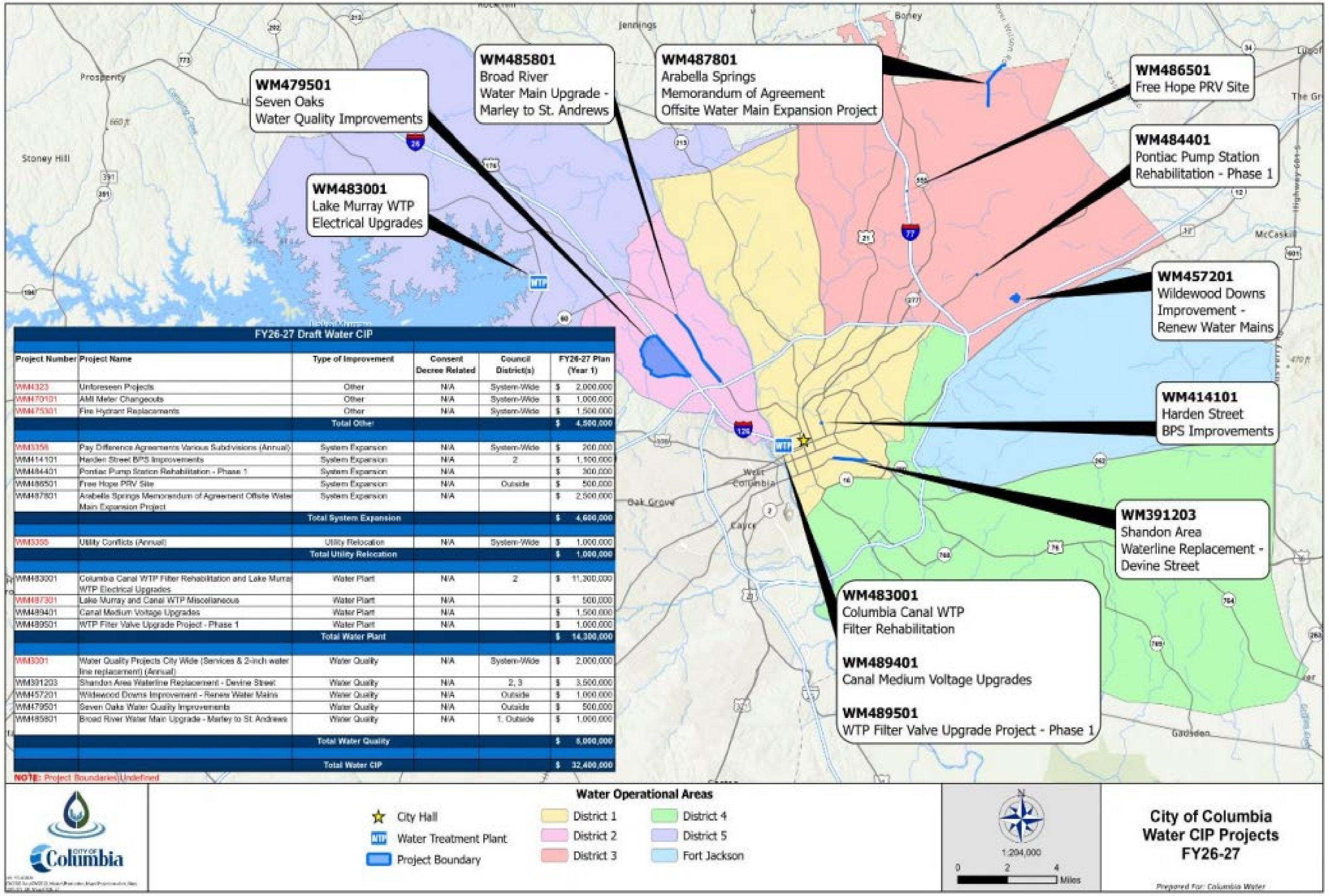
Parking Improvements $2,600,000

Drinking Water Capital Program

FY 2026/2027 WATER CAPITAL IMPROVEMENT PROJECTS $32,400,000



Water Capital Improvement Projects By Category	FY 26/27
Water Quality	$8,000,000
Water Plant Imp.	$14,300,000
System Expansion	$4,600,000
Other/utility relocation	$5,500,000
Total	$32,400,000



FY26-27 Draft Water CIP

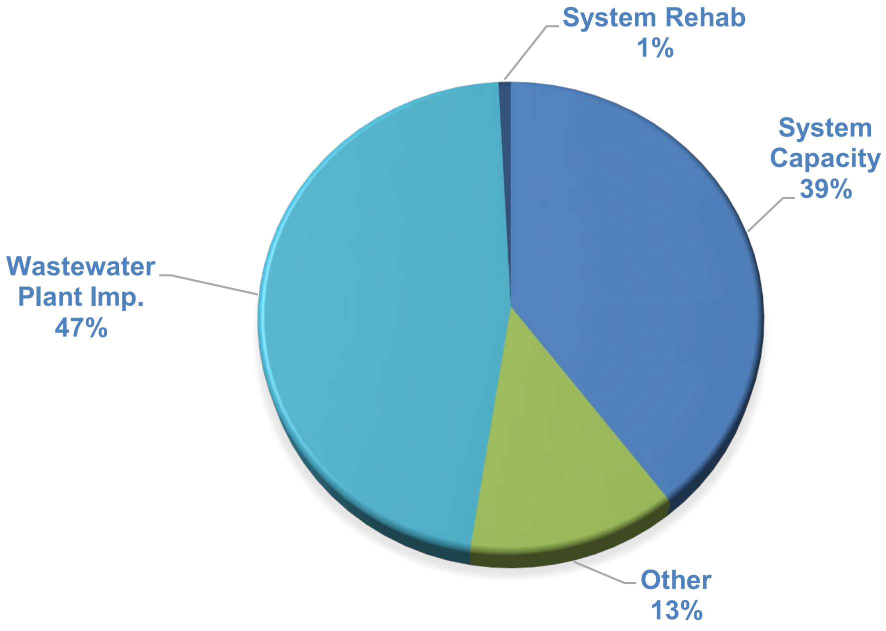
Project Number	Project Name	Type of Improvement	Consent Decree Related	Council District(s)	FY26-27 Plan (Year 1)
WM4323	Unforeseen Projects	Other	N/A	System-Wide	$ 2,000,000
WM470101	AMI Meter Changeouts	Other	N/A	System-Wide	$ 1,000,000
WM475301	Fire Hydrant Replacements	Other	N/A	System-Wide	$ 1,500,000
		Total Other			$ 4,500,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	N/A	System-Wide	$ 200,000
WM414101	Harden Street BPS Improvements	System Expansion	N/A	2	$ 1,100,000
WM484401	Pontiac Pump Station Rehabilitation - Phase 1	System Expansion	N/A		$ 300,000
WM486501	Free Hope PRV Site	System Expansion	N/A	Outside	$ 500,000
WM487801	Arabella Springs Memorandum of Agreement Offsite Water Main Expansion Project	System Expansion	N/A		$ 2,500,000
		Total System Expansion			$ 4,600,000
WM3355	Utility Conflicts (Annual)	Utility Relocation	N/A	System-Wide	$ 1,000,000
		Total Utility Relocation			$ 1,000,000
WM483001	Columbia Canal WTP Filter Rehabilitation and Lake Murray WTP Electrical Upgrades	Water Plant	N/A	2	$ 11,300,000
WM487301	Lake Murray and Canal WTP Miscellaneous	Water Plant	N/A		$ 500,000
WM489401	Canal Medium Voltage Upgrades	Water Plant	N/A		$ 1,500,000
WM489501	WTP Filter Valve Upgrade Project - Phase 1	Water Plant	N/A		$ 1,000,000
		Total Water Plant			$ 14,300,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	N/A	System-Wide	$ 2,000,000
WM391203	Shandon Area Waterline Replacement - Devine Street	Water Quality	N/A	2, 3	$ 3,500,000
WM457201	Wildewood Downs Improvement - Renew Water Mains	Water Quality	N/A	Outside	$ 1,000,000
WM479501	Seven Oaks Water Quality Improvements	Water Quality	N/A	Outside	$ 500,000
WM485801	Broad River Water Main Upgrade - Marley to St. Andrews	Water Quality	N/A	1, Outside	$ 1,000,000
		Total Water Quality			$ 8,000,000
		Total Water CIP			$ 32,400,000

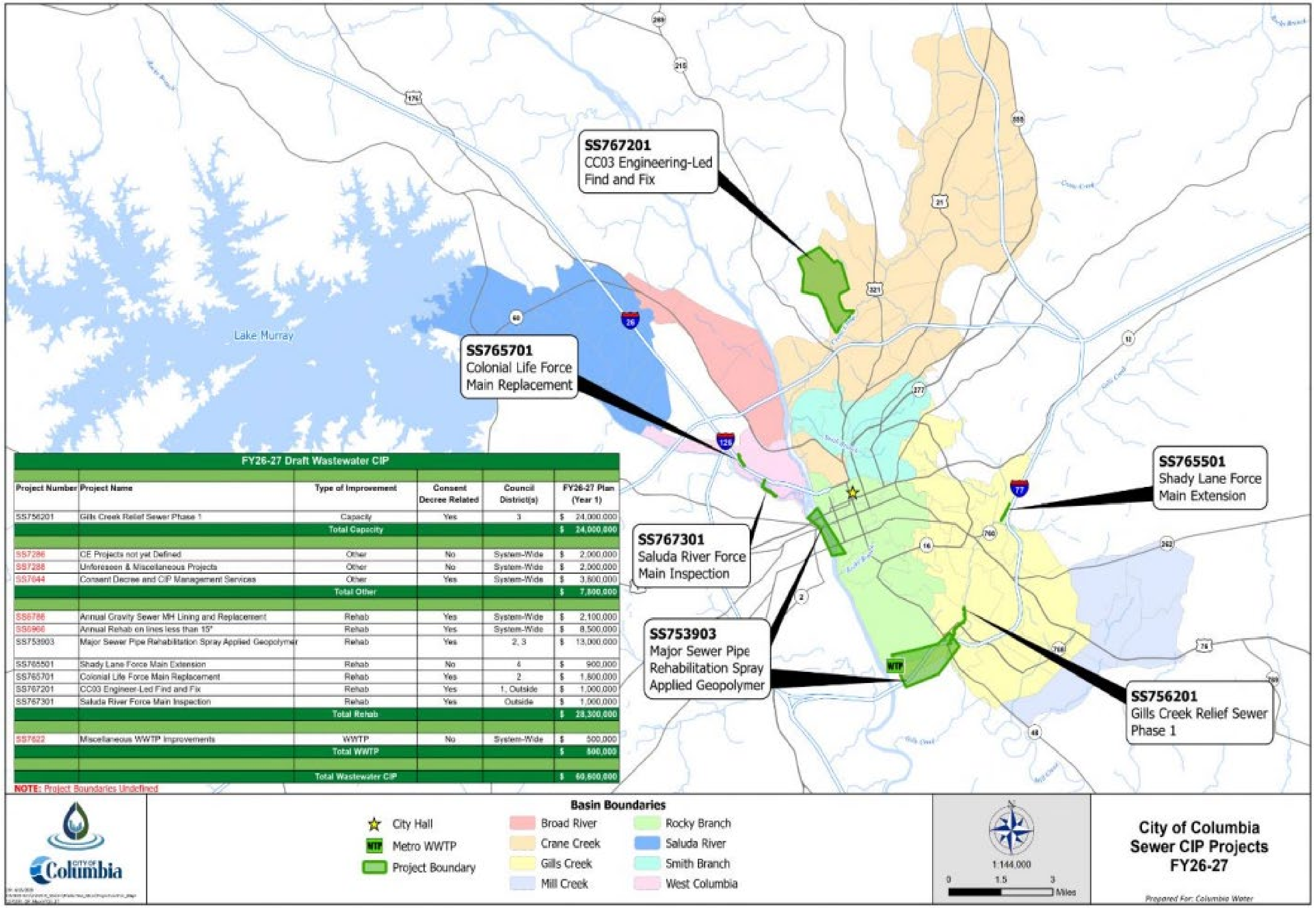
NOTE: Project Boundaries Undefined

Wastewater Capital Program

Wastewater Capital Improvement Projects By Category	FY 26/27
System Capacity	$24,000,000
Other	$7,800,000
Wastewater Plant Improvements	$28,300,000
System Rehab	$500,000
Total	**$60,600,00**

FY 2026/2027 WASTEWATER CAPITAL IMPROVEMENT PROJECTS $60,600,000





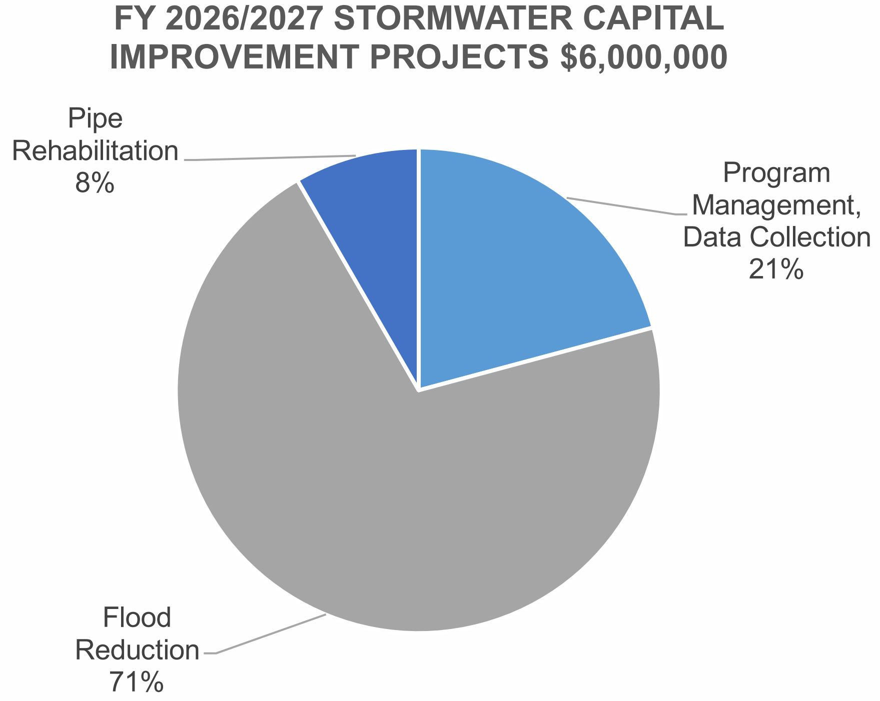
FY26-27 Draft Wastewater CIP

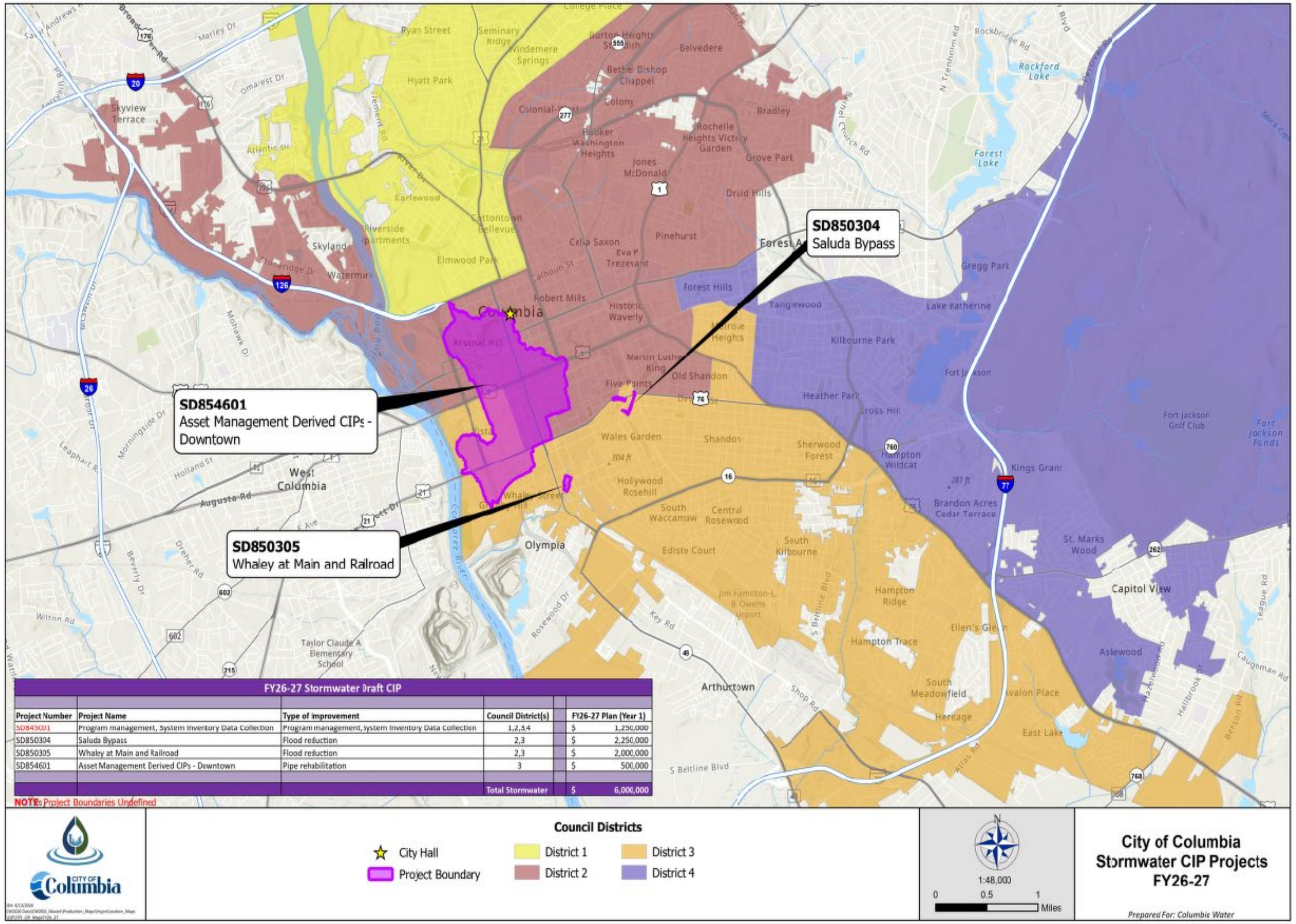
Project Number	Project Name	Type of Improvement	Consent Decree Related	Council District(s)	FY26-27 Plan (Year 1)
SS756201	Gills Creek Relief Sewer Phase 1	Capacity	Yes	3	$ 24,000,000
		Total Capacity			$ 24,000,000
SS7286	CE Projects not yet Defined	Other	No	System-Wide	$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	No	System-Wide	$ 2,000,000
SS7044	Consent Decree and CIP Management Services	Other	Yes	System-Wide	$ 3,800,000
		Total Other			$ 7,800,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	Yes	System-Wide	$ 2,100,000
SS6966	Annual Rehab on lines less than 15"	Rehab	Yes	System-Wide	$ 8,500,000
SS753903	Major Sewer Pipe Rehabilitation Spray Applied Geopolymer	Rehab	Yes	2, 3	$ 13,000,000
SS765501	Shady Lane Force Main Extension	Rehab	No	4	$ 900,000
SS765701	Colonial Life Force Main Replacement	Rehab	Yes	2	$ 1,800,000
SS767201	CC03 Engineer-Led Find and Fix	Rehab	Yes	1, Outside	$ 1,000,000
SS767301	Saluda River Force Main Inspection	Rehab	Yes	Outside	$ 1,000,000
		Total Rehab			$ 28,300,000
SS7622	Miscellaneous WWTP Improvements	WWTP	No	System-Wide	$ 500,000
		Total WWTP			$ 500,000
		Total Wastewater CIP			$ 60,600,000

NOTE: Project Boundaries Undefined

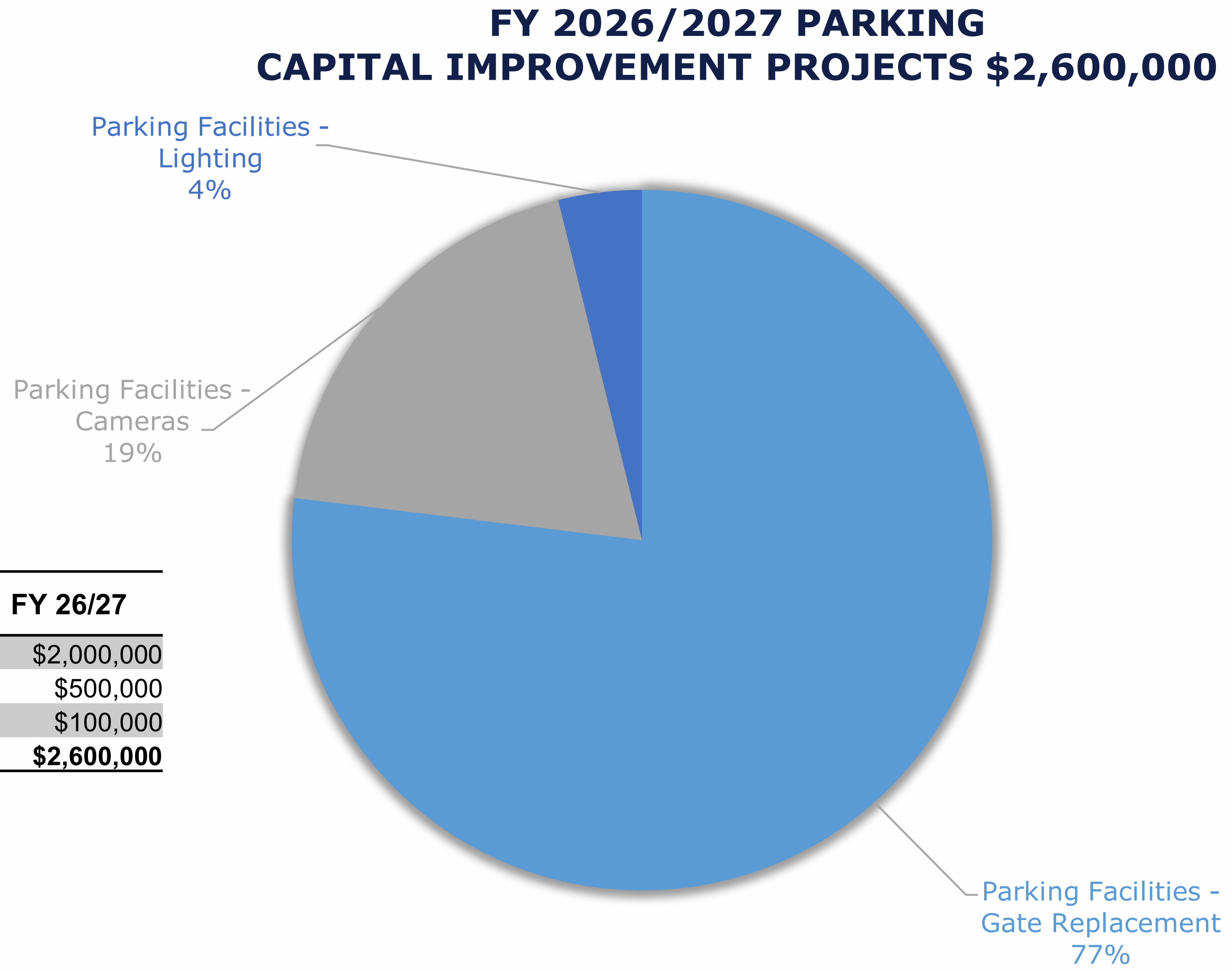
Stormwater Capital Program

Stormwater Capital Improvement Projects By Category	FY 26/27
Program Management, Data Collection	$1,250,000
Flood Reduction	$4,250,000
Pipe Rehabilitation	$500,000
Total	$6,000,000





Parking Capital Program



Parking Capital Improvement Projects	FY 26/27
Parking Facilities – Gate Replacements	$2,000,000
Parking Facilities – Cameras	$500,000
Parking Facilities – Lighting	$100,000
Total	**$2,600,000**

How to Participate in the Budget Process

- **Public Comment – Tonight**
  - Residents may speak during the public comment period

- **Written Comments**
  - Written comments may be submitted to the City of Columbia Budget Office
    - Email: budgetoffice@columbiasc.gov
  - Second reading and final budget adoption: June 16, 2026
    - Fiscal Year 2026/2027 begins July 1, 2026
  - Budget Documents Online
    - Additional budget documents available at www.columbiasc.gov

Year-in-Review: Celebrating Operational Excellence, Awards & Honors

FIRE RESCUE
ISO CLASS 1

CITY'S BOND RATINGS

GENERAL OBLIGATION • WATER AND SEWER REVENUE BOND

Aa1	AA+
MOODY'S	S&P

LAW ENFORCEMENT CALEA ACCREDITATION
COLUMBIA, S.C. POLICE

TREE CITY USA
An Arbor Day Foundation Program

BEE CITY USA
AN INITIATIVE OF THE XERCES SOCIETY

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

NRPA NATIONAL RECREATION AND PARK ASSOCIATION

Redfin Blog
The best places to live in South Carolina
1. Columbia, SC

nsc National Safety Council

Southern Living SOUTH'S BEST 2025

BUSINESS OPENINGS 40 RIBBON CUTTINGS

The Best New U.S. Bike Lanes of 2025

COLA





Together, We Are Columbia.

THANK YOU!



ORIGINAL

ORDINANCE NO.: 2026-044

To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina, for the Fiscal Year ending June 30, 2027

BE IT ORDAINED by the Mayor and Council this 16th day of June, 2026 as follows:

Section 1. That a tax to cover the period from the first day of July 2026, to the thirtieth day of June 2027, 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, 2027, which aggregate payments are approximately equal to $312,875 (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 2027 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 2027 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 of provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

Requested by:

Teresa Wilson, City Manager

Approved by:

City Manager

Mayor

Approved as to form:

City Attorney

ATTEST:

City Clerk

Public Hearing: 06/09/2026
Introduced: 06/09/2026
Final Reading: 06/16/2026

Fiscal Year 2026/2027
Approved Budget

Budget By Fund

- General Fund
- Water & Sewer
- Stormwater
- Parking
- Hospitality Tax
- State Accommodations Tax
- Local Accommodations Tax
- Tourism Development Fee
- Liquor Rebate

CITY OF COLUMBIA
GENERAL FUND SUMMARY

	ACTUAL FY24/25	ADOPTED FY 25/26	APPROVED FY 26/27	DIFF. FM BUDGET	% CHANGE
REVENUE CATEGORIES					
GENERAL PROPERTY TAX	70,598,717	72,102,689	75,391,208		
LICENSES AND PERMITS	47,271,871	47,816,419	50,565,092		
FROM OTHER AGENCIES	20,767,277	20,437,331	22,317,350		
CURRENT SERVICE CHARGES	18,079,851	18,240,177	18,295,032		
FINES & FORFEITURES	359,432	330,250	407,000		
MISCELLANEOUS REVENUE	1,213,733	427,000	445,000		
INTEREST ON INVESTMENT	1,338,485	446,989	638,985		
RENTS & SALE OF PROPERTY	1,975,445	1,212,500	1,212,500		
TOTAL REVENUE	**161,604,811**	**161,013,355**	**169,272,167**	8,258,812	5.1%
TRANSFERS IN					
FROM AMERICAN RESCUE PLAN	2,500,000	0	0		
FROM OTHER FUNDS	566,917	0	0		
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000		
FROM TOURISM DEVELOPMENT FEE	0	750,000	1,000,000		
FROM HOSPITALITY TAX	4,800,000	4,800,000	4,800,000		
FROM CAPITAL LEASE PROCEEDS	12,716,592	4,000,000	15,000,000		
FROM PARKING FUND	500,000	500,000	500,000		
FROM WATER & SEWER COST ALLOCATION	7,234,706	7,251,007	7,251,007		
FROM STORM WATER	623,378	623,378	623,378		
FROM UN-APPROPRIATED SURPLUS	0	5,000,000	5,000,000		
TOTAL TRANSFERS IN	**28,966,593**	**22,949,385**	**34,199,385**	11,250,000	49.0%
TOTAL GENERAL FUND REV & TRANS	**190,571,404**	**183,962,740**	**203,471,552**	19,508,812	10.6%
EXPENDITURES					
LEGISLATIVE - MAYOR & CITY COUNCIL	1,121,775	1,047,048	1,047,048		
ADMINISTRATION - CITY MANAGER	813,429	858,230	1,055,453		
GOVERNMENTAL AFFAIRS	456,775	484,515	484,515		
ADMINISTRATION - ACM ADMINISTRATIVE SRVCS	266,569	271,023	0		
ADMINISTRATION - ACM STRATEGIC INITIATITIVES	599,684	382,151	382,151		
ADMINISTRATION - ACM CHIEF FINANCIAL OFFICER	296,607	693,784	693,784		
ADMINISTRATION - ACM OPERATIONS	631,517	1,123,381	1,298,859		
HUMAN RESOURCES	1,767,121	1,778,461	1,778,461		
BUDGET & GRANTS OFFICE	661,477	633,432	633,432		
PUBLIC RELATIONS	1,022,925	1,055,890	1,129,690		
OFFICE OF THE CITY CLERK	308,382	504,389	294,964		
LEGAL	2,411,538	2,579,356	2,579,356		
MUNICIPAL COURT	2,947,538	3,151,047	3,151,047		
FINANCE	2,207,000	2,318,884	2,318,884		
HOMELESS SERVICES	1,135,803	3,045,906	3,045,906		
OFFICE OF BUSINESS OPPORTUNITIES	750,421	760,217	760,217		
COMMUNITY DEVELOPMENT	787,149	767,081	962,131		
PLANNING & DEV. SERVICES	3,496,508	3,535,192	3,535,192		
POLICE	56,664,975	53,232,690	53,232,690		
EMERGENCY MANAGEMENT	603,352	664,676	664,676		
911 EMERGENCY COMMUNICATIONS	3,671,088	3,665,965	4,889,290		
FIRE	32,109,631	27,926,432	27,926,432		
PARKS & RECREATION	15,421,214	16,699,642	16,699,642		
PUBLIC WORKS	28,835,942	24,314,501	24,314,501		
GENERAL SERVICES	3,939,571	4,954,261	4,954,261		
INFORMATION TECHNOLOGY	4,829,309	5,168,910	5,168,910		
RESERVE COLA/MERIT	0	262,463	4,000,000		
TOTAL DEPARTMENT	**167,757,300**	**161,879,527**	**167,001,492**	5,121,965	3.2%
NON-DEPARTMENTAL & MISC.					
COMMUNITY PROMOTIONS			100,000		
CAPITAL LEASE PURCHASE PAYMENT	7,854,948	8,909,618	9,166,861		
RICHLAND COUNTY DETENTION CENTER PER DIEM	955,965	800,000	1,400,000		
5TH CIRCUIT SOLICITOR'S OFFICE	215,817	215,817	215,817		
RICHLAND COUNTY PUBLIC DEFENDER	225,000	225,000	225,000		
NON-DEPARTMENTAL & MISC.	29,739	40,000	40,000		
TOTAL NON-DEPARTMENTAL	**9,281,469**	**10,190,435**	**11,147,678**	957,243	9.4%
TOTAL EXPENDITURES	**177,038,769**	**172,069,962**	**178,149,170**	6,079,208	3.7%
TRANSFERS OUT					
TO INTERNAL SERVICE FUNDS	6,987,757	2,910,120	4,060,120		
TO DEBT SERVICE	3,607,711	3,681,252	4,928,923		
TO COMPONENT UNIT	1,291,592	1,301,406	1,333,339		
TO CAPITAL PROJECTS	473,000	0	0		
TO CAPITAL REPLACEMENT PROGRAM	885,640	4,000,000	15,000,000		
TOTAL TRANSFERS OUT	**13,245,700**	**11,892,778**	**25,322,382**	13,429,604	112.9%
TOTAL EXPENDITURES & TRANSFERS	**190,284,469**	**183,962,740**	**203,471,552**	19,508,812	10.6%

CITY OF COLUMBIA
WATER/SEWER OPERATING FUND SUMMARY

	ACTUAL FY 24/25	ADOPTED FY 25/26	APPROVED FY 26/27	DIFF. FM BUDGET	% CHANGE
REVENUE					
WATER SALES	121,690,903	132,529,574	142,024,367		
SEWER SALES	72,672,115	75,443,826	81,246,311		
FINES AND FORFEITURES	4,924,776	2,500,000	3,500,000		
TOTAL OPERATING REVENUES	**199,287,794**	**210,473,400**	**226,770,678**	16,297,278	8%
NON-OPERATING REVENUE & TRANSFERS IN					
INTEREST	12,213,526	6,535,059	5,394,742		
RENTS & USE OF PROPERTY	491,769	250,541	152,980		
FROM WATER/SEWER IMPROVEMENT	46,944,273				
CONTRIBUTED WATER LINES	2,656,890				
CONTRIBUTED SEWER LINES	1,025,400				
TOTAL NON-OPERATING REVENUES	**63,535,862**	**6,785,600**	**5,547,722**	(1,237,878)	-18%
TOTAL REVENUE & TRANSFERS IN	**262,823,656**	**217,259,000**	**232,318,400**	15,059,400	7%
EXPENDITURES					
ADMINISTRATION	687,829	1,063,067	1,063,067		
CUSTOMER CARE CENTER & METER READING	5,929,909	9,047,730	9,146,757		
PUBLIC RELATIONS	124,355	110,392	168,664		
FINANCE	1,024,250	2,328,556	2,330,578		
FIRE HYDRANT MAINTENANCE	590,672	790,693	812,285		
POLICE - CSO/PUBLIC SAFETY	1,926,483	2,283,541	2,036,665		
PUBLIC WORKS-STREET REPAIR	894,085	2,295,000	2,180,674		
GENERAL SERVICES PUBLIC BLDGS.	3,440,199	3,072,241	3,497,241		
GIS MANAGEMENT	708,173	786,409	876,333		
UTILITIES	75,638,664	88,894,340	91,989,079		
ENGINEERING	12,069,990	13,728,656	13,634,780		
TOTAL OPERATING	**103,034,609**	**124,400,625**	**127,736,123**	3,335,498	3%
Non-Operating Departments & Non-Departmental					
ECONOMIC DEV DEPARTMENT	1,213,207	1,859,850	2,198,016		
TOTAL NON-OPERATING DEPARTMENTS	**1,213,207**	**1,859,850**	**2,198,016**	338,166	18%
DEBT SERVICE	30,861,335	56,235,000	61,031,935		
ECONOMIC DEV SPECIAL PROJECTS	53,500	78,500	78,500		
TECHNOLOGY REPLACEMENTS	28,894	200,000	150,000		
NON-DEPARTMENTAL	56,750	85,000	85,000		
BAD DEBT	4,612,959				
OPERATING RESERVE	0	3,166,784	4,479,120		
TOTAL NON-DEPARTMENTAL OPERATING	**35,613,438**	**59,765,284**	**65,824,555**	6,059,271	10%
TRANSFERS OUT					
TO GENERAL FUND/INDIRECT COST ALLOCATION	7,234,706	7,234,706	7,234,706		
TO WATER/SEWER CAPITAL IMP.	93,000,000	19,000,000	24,000,000		
TO INTERNAL SERVICE FUNDS	13,383,915	4,998,535	5,325,000		
TOTAL TRANSFERS	**113,618,621**	**31,233,241**	**36,559,706**	5,326,465	17%
TOTAL EXPENDITURES & TRANSFERS	**253,479,875**	**217,259,000**	**232,318,400**	15,059,400	7%

CITY OF COLUMBIA
STORM WATER OPERATING SUMMARY

	ACTUALS FY 24/25	ADOPTED FY 25/26	APPROVED FY 26/27	DIFF. FM BUDGET	% CHANGE
REVENUE					
Operating Revenue					
STORM WATER FEE	18,616,120	18,558,494	18,580,498		
STORM WATER REVIEW	13,250	13,000	10,700		
STORM WATER INSPECTIONS	4,750	1,000	22,800		
TOTAL OPERATING REVENUES	**18,634,120**	**18,572,494**	**18,613,998**	41,504	0.2%
Non-operating Revenue & Transfers					
INTEREST & USE OF PROPERTY	4,923,324	2,227,387	1,902,311		
TRANSFER FROM OTHER FUNDS	16,115				
TRANSFER FROM STORM WATER IMPROVEMENTS	10,360,533				
FROM FUND BALANCE	-	12,110,621			
TOTAL NON-OPERATING REVENUES	**15,299,972**	**14,338,008**	**1,902,311**	(12,435,697)	-653.7%
TOTAL REVENUES & TRANSFERS IN	**33,934,092**	**32,910,502**	**20,516,309**	(12,394,193)	-60.4%
EXPENDITURES					
DEPARTMENTS					
ENGINEERING	2,557,507	3,264,999	3,445,498		
PUBLIC WORKS	2,735,652	4,907,275	5,384,866		
TOTAL DEPARTMENTS	**5,293,159**	**8,172,274**	**8,830,364**	658,090	7.5%
NON-DEPARTMENTAL EXPENSES					
DEBT SERVICE	1,506,036	2,490,850	2,990,040		
NON-DEPARTMENTAL/MISC.	2,399,508	50,000	50,000		
RESERVE	-	1,500,000	1,583,527		
TOTAL NON-DEPARTMENTAL	**3,905,544**	**4,040,850**	**4,623,567**	582,717	12.6%
TRANSFERS OUT					
TO GENERAL FUND/INDIRECT COST ALLOCATION	623,378	623,378	623,378		
TO STORM WATER CAPITAL PROJECTS	4,065,000	19,635,000	6,000,000		
TO INTERNAL SERVICE FUNDS	373,385	439,000	439,000		
TOTAL OTHER	**5,061,763**	**20,697,378**	**7,062,378**	(13,635,000)	-193.1%
TOTAL EXPENDITURES & TRANSFERS	**14,260,466**	**32,910,502**	**20,516,309**	(12,394,193)	-60.4%

CITY OF COLUMBIA
PARKING OPERATING FUND SUMMARY

	ACTUAL FY 24/25	ADOPTED FY 25/26	APPROVED FY26/27	DIFF. FM BUDGET	% CHANGE
OPERATING REVENUES					
STREET PARKING METERS	3,663,212	4,300,000	5,500,000		
PARKING DECKS	3,760,763	4,727,000	5,225,000		
PARKING LOTS	724,792	862,000	848,000		
MISC. CHARGES FOR SERVICES	556,309	757,500	939,500		
NON-MOVING VIOLATIONS	1,964,462	1,843,392	3,431,000		
TOTAL REVENUE	**10,669,538**	**12,489,892**	**15,943,500**	3,453,608	28%
NON-OPERATING & TRANSFERS IN					
INTEREST REVENUE	855,099	448,470	366,500		
RENTS & USE OF PROPERTY	81,900	113,000	113,000		
REIMBURSEMENTS	15,721				
FROM FUND BALANCE		259,965			
TOTAL NON-OPERATING & TRANSFERS	**952,720**	**821,435**	**479,500**	(341,935)	-42%
TOTAL REVENUES & TRANSFERS IN	**11,622,258**	**13,311,327**	**16,423,000**	3,111,673	23%
EXPENDITURES					
Operating Departments					
FINANCE - PARKING PAYMENT SERVICES	106,481	112,582	112,582		
PARKING OPERATIONS	4,106,051	4,182,792	4,840,475		
PARKING FACILITIES	1,613,152	2,109,249	2,174,249		
PUBLIC WORKS	123,980	112,492	121,394		
TOTAL OPERATING DEPARTMENTS	**5,949,664**	**6,517,115**	**7,248,700**	731,585	11%
Non-Departmental					
DEPRECIATION	2,367,301	0	0		
DEBT SERVICE	1,251,043	3,066,385	3,068,886		
NON-DEPARTMENTAL/MISC.	(42,882)	5,000	5,000		
BAD DEBT / YEAR END ACCRUALS	13,523	0	0		
RESERVE	0	150,000	2,461,414		
TOTAL NON-DEPARTMENTAL	**3,588,985**	**3,221,385**	**5,535,300**	2,313,915	72%
TRANSFERS OUT					
TO GENERAL FUND	500,000	500,000	500,000		
TO CAPITAL IMPROVEMENTS	1,000,000	2,533,827	2,600,000		
TO RISK MANAGEMENT	120,000	120,000	120,000		
TO INTERNAL SERVICES	413,256	379,000	379,000		
TO PURCHASING	72,473	40,000	40,000		
TOTAL TRANSFERS	**2,105,729**	**3,572,827**	**3,639,000**	66,173	2%
TOTAL EXPENDITURES & TRANSFERS	**11,644,378**	**13,311,327**	**16,423,000**	3,111,673	23%

CITY OF COLUMBIA
HOSPITALITY TAX SUMMARY

	ACTUAL FY 24-25	ADOPTED FY 25/26	AMENDED FY 25/26	APPROVED FY 26/27	Change In Budget Inc/(Dec)	Change %
REVENUES						
HOSPITALITY TAX	17,474,113	15,718,458	15,718,458	17,364,689	1,646,231	10.5%
FINES & LATE FEES	119,343	40,000	40,000	40,000	-	0.0%
INTEREST	227,928	87,261	87,261	84,978	(2,283)	-2.6%
TOTAL REVENUES	**17,821,384**	**15,845,719**	**15,845,719**	**17,489,667**	1,643,948	10.4%
TRANSFERS IN & OTHER FINANCING						
FM FUND BALANCE	-	848,332	2,248,112			
TOTAL REVENUE & TRANSFERS IN	**17,821,384**	**16,694,051**	**18,093,831**	**17,489,667**	(604,164)	-3.3%
EXPENDITURES						
HOSPITALITY TAX COMMITTEE ALLOCATIONS	**3,930,192**	**4,194,840**	**4,074,840**	**4,614,324**	539,484	13.2%
PRIOR YEAR CARRYFOWARDS			270,285		419,484	10.0%
LINE ITEM AGENCIES						
COLUMBIA MUSEUM OF ART	1,000,000	1,200,000	1,200,000			
COLUMBIA MUSIC FESTIVAL ASSOC.	260,000	260,000	260,000			
EdVENTURE	405,079	550,000	644,921			
HISTORIC COLUMBIA FOUNDATION	775,000	800,000	800,000			
HCF COLUMBIA 63 OUR STORY MATTERS	225,000	250,000	250,000			
ONE COLUMBIA	100,000	110,000	112,500			
TOTAL LINE ITEM AGENCIES	**2,765,079**	**3,170,000**	**3,267,421**	**3,235,000**	(32,421)	-1.0%
allocations)						
BLACK EXPO	30,000		80,000			
CAROLINA MARATHON ASSOCIATION	7,000					
CITY CENTER PARTNERSHIP	100,000	100,000	100,000			
CONVENTION CENTER & VISITOR BUREAU			150,000			
FIVE POINTS ASSOCIATION		-	150,000			
IVY HERITAGE FOUNDATION		-	15,000			
PARKS & RECREATION FOUNDATION	67,280	75,000	114,884	75,000		
COLUMBIA STREAMS ART	50,000	150,000	200,000			
HISTORIC COLUMBIA - Community Engagement Center	-		125,000			
BULL STREET FEST	-	-	50,000			
KOGER CENTER FOR THE ARTS			20,000			
SC HIGH SCHOOL FOOTBALL LEAGUE			25,000			
SALLY R. BRASLEY FOUNDATION	-		30,000			
RIVER ALLIANCE	70,000	70,000	70,000	70,000		
SPORTS COUNCIL/KORN FERRY - PGA TOUR	-		250,000			
TRUSTUS - CAPITAL PROJECT - 3-year commitment (FY 26, 27 & 2	-	100,000	100,000	100,000		
TOTAL OTHER ALLOCATIONS	**324,280**	**745,000**	**1,479,884**	**245,000**	(1,234,884)	-83.4%
SPECIAL PROJECTS						
POLICE - *FY 25/26 Mounted Patrol upfit*		80,000	80,000			
PUBLIC WORKS HOLIDAY DECORATIONS			25,000	25,000		
INVESTMENT FEES	3,106		-			
MARKETING & PROMOTIONS	96,035	200,000	200,000	100,000		
SPECIAL EVENT - BARRIER RENTALS			32,190			
RESERVE		1,416,832	501,832	2,378,152		
SPECIAL PROJECTS	**99,141**	**1,696,832**	**839,022**	**2,503,152**		
TRANSFERS OUT						
TO GEN. FUND	4,800,000	4,800,000	4,800,000	4,800,000		
TO DEBT SERVICE	2,538,613	2,087,379	2,087,379	2,092,191	4,812	
TO CAPITAL PROJECTS	2,225,000		1,275,000			
TOTAL TRANSFERS OUT	**9,563,613**	**6,887,379**	**8,162,379**	**6,892,191**	(1,270,188)	-15.6%
TOTAL EXPENDITURES & TRANSFERS OUT	**16,682,305**	**16,694,051**	**18,093,831**	**17,489,667**	(604,164)	-3.3%

CITY OF COLUMBIA
ACCOMMODATIONS TAX
(STATE ACCOMMODATIONS TAX)

	ACTUAL FY 24/25	ADOPTED FY 25/26	APPROVED FY 26/27	Change In Budget Inc/(Dec)	Change %
REVENUES					
ACCOMMODATIONS TAX	3,978,600	3,793,041	3,871,410	78,369	2.1%
INTEREST EARNINGS	91,346	48,542	42,551	(5,991)	-12.3%
TOTAL REVENUES	**4,069,946**	**3,841,583**	**3,913,961**	72,378	1.9%
TRANSFERS IN					
FROM FUND BALANCE	-	650,000			
TOTAL REVENUE & TRANSFERS IN	**4,069,946**	**4,491,583**	**3,913,961**	(577,622)	-12.9%
EXPENDITURES					
ACCOMMODATIONS TAX ALLOCATIONS					
CONVENTION & VISITORS BUREAU	2,086,650	2,338,632	2,398,596		
LAKE MURRAY TOURISM	500,585	412,700	423,282		
COLA ADVERTISING & PROMOTION - 30%		50,000			
COMMITTEE ALLOCATIONS (60%/35%)	**2,587,235**	**2,801,332**	**2,821,878**	20,546	0.7%
5% GENERAL PURPOSE		41,829	179,448		
COMMITTEE & OTHER EXPENSES	67,162	15,000	15,000		
COLUMBIA COUNCIL OF NEIGBORHOODS	12,000	20,000			
COLUMBIA URBAN LEAGUE		40,000			
RICHLAND COUNTY PUBLIC ED. PARTNERS		25,000			
HOMELESS NO MORE	10,000				
VISTA POA	49,000	49,000			
GENERAL ALLOCATIONS (5%)	**138,162**	**190,829**	**194,448**	3,619	1.9%
TOTAL EXPENDITURES	**2,725,397**	**2,992,161**	**3,016,326**	24,165	0.8%
TRANSFERS OUT					
TO GENERAL FUND	25,000	25,000	25,000		
TO CAPITAL PROJECTS	156,637	600,000			
TO DEBT SERVICE	872,894	874,422	872,635		
TOTAL OTHER FUNDS	**1,054,531**	**1,499,422**	**897,635**	(601,787)	-40.1%
TOTAL EXPENDITURES & TRANSFERS	**3,779,928**	**4,491,583**	**3,913,961**	**(577,622)**	-12.9%

CITY OF COLUMBIA
TOURISM DEVELOPMENT FEE
(LOCAL ACCOMMODATIONS TAX)

	ACTUAL FY 24/25	AMENDED FY 25/26	APPROVED FY 26/27	Change In Budget Inc/(Dec)	Change %
REVENUE					
Tourism Development Fee	6,490,274	5,182,540	5,903,116	720,576	14%
Interest	193,998	90,296	94,709	4,413	5%
TOTAL REVENUE	**6,684,272**	**5,272,836**	**5,997,825**	724,989	14%
TRANSFERS IN & OTHER FINANCING					
From Fund Balance	-	478,870			
TOTAL REVENUE & TRANSFERS IN	**6,684,272**	**5,751,706**	**5,997,825**	246,119	4%
EXPENDITURES					
Marketing & Promotions	338,264	200,000	50,000		
Professional Services	11,520				
Convention Center	3,000,000	3,228,870			
Expenses	2,643				
MBLG - River Alliance 3RVRS Branding		87,000	33,000		
Reserve/Allocations To Be Deteremined		611,414	4,042,190		
TOTAL EXPENDITURES	**3,352,427**	**4,127,284**	**4,125,190**	(2,094)	0%
TRANSERS AND OTHER USES					
Debt Service	872,894	874,422	872,635		
Transfer to General Fund		750,000	1,000,000		
TOTAL TRANSFERS OUT	**872,894**	**1,624,422**	**1,872,635**	248,213	15%
TOTAL EXPENDITURES & TRANSFERS OUT	**4,225,321**	**5,751,706**	**5,997,825**	246,119	4%

CITY OF COLUMBIA
LIQUOR PERMIT REBATE

	ACTUAL FY 24/25	AMENDED BUDGET FY 25/26	APPROVED FY 26/27	Change in Budget Inc/(Dec)	% Change
REVENUES					
LIQUOR R REBATE	440,420	426,256	437,081	10,825	3%
INTEREST INCOME	18,117	7,908	8,470	562	7%
TOTAL REVENUES	**458,537**	**434,164**	**445,551**	**11,387**	**3%**
TRANSFERS IN					
FM FUND BALANCE		100,000	-		
TOTAL REVENUE & TRANSFERS IN	**458,537**	**534,164**	**445,551**	**(88,613)**	**-17%**
EXPENDITURES					
HISTORIC COLUMBIA FOUNDATION	-				
COLUMBIA MUSIC FESTIVAL	100,000				
GEMINI STUDIOS UPFIT	-				
TOWN THEATRE	100,000				
MISC. EXPENSES	247				
RESERVE FOR FUTURE ALLOCATION	-	534,164	445,551		
TOTAL EXPENDITURES	**200,247**	**534,164**	**445,551**		
TRANSFERS OUT					
TO CAPITAL PROJECTS		-			
TOTAL TRANSFERS OUT	0				
TOTAL EXPENDITUREES & TRANSFERS OUT	**200,247**	**534,164**	**445,551**	**(88,613)**	**-17%**

Fiscal Year 2026/2027
Approved Budget

Capital Improvement Program

FY26-27 Approved Water CIP

Project Number	Project Name	Type of Improvement	Consent Decree Related	Council District(s)	FY26-27 Plan (Year 1)
WM4323	Unforeseen Projects	Other	N/A	System-Wide	$ 2,000,000
WM470101	AMI Meter Changeouts	Other	N/A	System-Wide	$ 1,000,000
WM475301	Fire Hydrant Replacements	Other	N/A	System-Wide	$ 1,500,000
		Total Other			$ 4,500,000
WM3358	Pay Difference Agreements Various Subdivisions (Annual)	System Expansion	N/A	System-Wide	$ 200,000
WM414101	Harden Street BPS Improvements	System Expansion	N/A	2	$ 1,100,000
WM484401	Pontiac Pump Station Rehabilitation - Phase 1	System Expansion	N/A		$ 300,000
WM486501	Free Hope PRV Site	System Expansion	N/A	Outside	$ 500,000
WM487801	Arabella Springs Memorandum of Agreement Offsite Water Main Expansion Project	System Expansion	N/A		$ 2,500,000
		Total System Expansion			$ 4,600,000
WM3355	Utility Conflicts (Annual)	Utility Relocation	N/A	System-Wide	$ 1,000,000
		Total Utility Relocation			$ 1,000,000
WM483001	Columbia Canal WTP Filter Rehabilitation and Lake Murray WTP Electrical Upgrades	Water Plant	N/A	2	$ 11,300,000
WM487301	Lake Murray and Canal WTP Miscellaneous	Water Plant	N/A		$ 500,000
WM489401	Canal Medium Voltage Upgrades	Water Plant	N/A		$ 1,500,000
WM489501	WTP Filter Valve Upgrade Project - Phase 1	Water Plant	N/A		$ 1,000,000
		Total Water Plant			$ 14,300,000
WM3001	Water Quality Projects City Wide (Services & 2-inch water line replacement) (Annual)	Water Quality	N/A	System-Wide	$ 2,000,000
WM391203	Shandon Area Waterline Replacement - Devine Street	Water Quality	N/A	2, 3	$ 3,500,000
WM457201	Wildewood Downs Improvement - Renew Water Mains	Water Quality	N/A	Outside	$ 1,000,000
WM479501	Seven Oaks Water Quality Improvements	Water Quality	N/A	Outside	$ 500,000
WM485801	Broad River Water Main Upgrade - Marley to St. Andrews	Water Quality	N/A	1, Outside	$ 1,000,000
		Total Water Quality			$ 8,000,000
		Total Water CIP			$ 32,400,000

FY26-27 Approved Wastewater CIP

Project Number	Project Name	Type of Improvement	Consent Decree Related	Council District(s)	FY26-27 Plan (Year 1)
SS756201	Gills Creek Relief Sewer Phase 1	Capacity	Yes	3	$ 24,000,000
		Total Capacity			$ 24,000,000
SS7286	CE Projects not yet Defined	Other	No	System-Wide	$ 2,000,000
SS7288	Unforeseen & Miscellaneous Projects	Other	No	System-Wide	$ 2,000,000
SS7644	Consent Decree and CIP Management Services	Other	Yes	System-Wide	$ 3,800,000
		Total Other			$ 7,800,000
SS6786	Annual Gravity Sewer MH Lining and Replacement	Rehab	Yes	System-Wide	$ 2,100,000
SS6966	Annual Rehab on lines less than 15"	Rehab	Yes	System-Wide	$ 8,500,000
SS753903	Major Sewer Pipe Rehabilitation Spray Applied Geopolymer	Rehab	Yes	2, 3	$ 13,000,000
SS765501	Shady Lane Force Main Extension	Rehab	No	4	$ 900,000
SS765701	Colonial Life Force Main Replacement	Rehab	Yes	2	$ 1,800,000
SS767201	CC03 Engineer-Led Find and Fix	Rehab	Yes	1, Outside	$ 1,000,000
SS767301	Saluda River Force Main Inspection	Rehab	Yes	Outside	$ 1,000,000
		Total Rehab			$ 28,300,000
SS7622	Miscellaneous WWTP Improvements	WWTP	No	System-Wide	$ 500,000
		Total WWTP			$ 500,000
		Total Wastewater CIP			$ 60,600,000
		Total Water & Wastewater CIP			$ 93,000,000

FY 26-27 Approved Stormwater CIP

Project Number	Project Name	Type of Improvement	Council District(s)	FY 26-27 Plan (Year 1)
SD845001	Program Management, System Inventory Data Collection	Program Management, System Inventory Data Collection	1,2,3,4	$ 1,250,000
SD850304	Saluda Bypass	Flood reduction	2,3	$ 2,250,000
SD850305	Whaley at Main and Railroad	Flood reduction	1,3	$ 2,000,000
SD854601	Asset Management Derived CIPs - Downtown	Pipe Rehabilitation	3	$ 500,000
				$ 6,000,000

FY26-27 Approved Parking CIP

Project Number	Project Name	Type of Improvement	Council District(s)	FY 26-27 Plan (Year 1)
PGXXXX	Parking Facility - Gate Replacement	Facility Improvements	2	$2,000,000
PGXXXX	Parking Facility - Cameras	Facility Improvements	2	$500,000
PGXXXX	Parking Facility - Lighting	Facility Improvements	2	$100,000
				$ 2,600,000