



Columbia City Council Work Session Agenda

Tuesday, May 19, 2026 at 1:00 PM

City Hall • Mayor's Conference Room

1737 Main Street, 2nd Floor, Columbia, SC 29201

City Clerk's Office: (803)545-3045 or cityclerk@columbiasc.gov

The Honorable Daniel J. Rickenmann, Mayor

The Honorable Edward H. McDowell, Jr. • The Honorable William Brennan

The Honorable Tina N. Herbert, Mayor Pro-Tempore • The Honorable Peter M. Brown

The Honorable Tyler D. Bailey • The Honorable Sam P. Johnson

Call to Order

Invocation

Adoption of the Agenda

City Council Discussion

1. Fiscal Year 2026/2027 Proposed Budget — Ms. Missy Caughman, Assistant City Manager / Strategic Initiatives & Innovation

General Fund

Executive Session

2. Discussion of negotiations incident to proposed contractual arrangements pursuant to S. C. Code §30-4-70(a)(2)

CRC 911 Communications Agreement

3. Receipt of legal advice relating to a pending, threatened or potential claim pursuant to S.C. Code §30-4-70(a)(2)

Lake Windermere Dam

Ballpark, LLC v. City of Columbia, et al.

4. Receipt of legal advice relating to matters covered by attorney-client privilege pursuant to S.C. Code §30-4-70(a)(2)

Forest Acres Franchise Fee

Washington Square leases

Green Street Bridge

5. Discussion of the compensation of an employee pursuant to S.C. Code §30-4-70(a)(1)

Municipal Court

Adjournment





Meeting Date: May 19, 2026
Department: Administration - Strategic Initiatives & Innovation
From: Missy Caughman, Assistant City Manager

Fiscal Year 2026/2027 Proposed Budget — Ms. Missy Caughman, Assistant City Manager / Strategic Initiatives & Innovation

General Fund

Background Summary:

Attachments:

1. FY 26-27 Council Budget Workshop General Fund Presentation 5-19-26



City of Columbia FY 2026-2027 Proposed Budget

**General Fund
May 19, 2026**





FY 2026/2027 Budget Workshop Discussion Topics

- Proposed General Fund
 - Budget Assumptions
 - Revenues
 - Expenditures
 - Property Tax & Millage Rates
 - Budget Schedule

Strategic Focus Areas

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 26/27 Budget Assumptions

- **Budget Development Approach**

- Aim to maintain service levels while preserving fiscal integrity
- Focus on fiscal stability, continuity, and alignment with strategic objectives

- **Budget Balancing**

- Department Budgets held to FY 25/26 Funding
 - The FY 25/26 Budget included \$10M in funding of new or expanded programs previously funded with one-time revenues, use of special revenues, and fund balance
- Base budget maintains current service levels
- Continues use of \$5 million in fund balance
 - Not sustainable long-term
- Millage options address identified public safety and operating needs
- Long-term capital projects will require additional debt planning
 - Subject to budget capacity and borrowing limitations



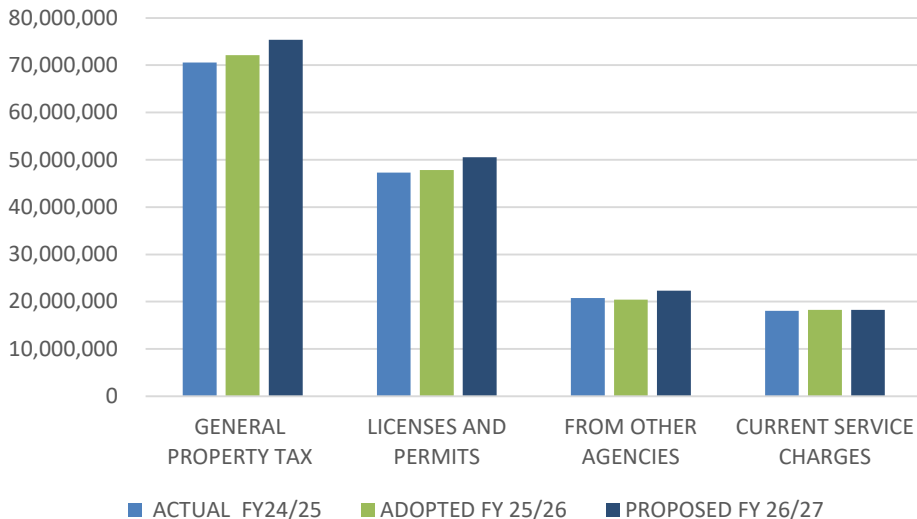
FY 2026/2027 Proposed General Fund

Total Proposed Budget \$203,471,552

FY 2026/2027 General Fund Revenues

- Projected Revenue: \$169.6 million
 - Revenue growth of approximately \$3.2M (4.6%) over the prior adopted budget
- Primary revenue sources remain property taxes and licenses & permits
 - Increase of \$2.7M (5.7%)
- Total transfers: \$34.2 million
 - Reflects Capital Lease Proceeds of \$15M
 - Increase of \$11M from FY 25/26
 - Return to normal level funding

General Fund Revenues



Revenue Category	FY 24/25 Actual	FY 25/26 Adopted	FY 26/27 Proposed	\$ 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

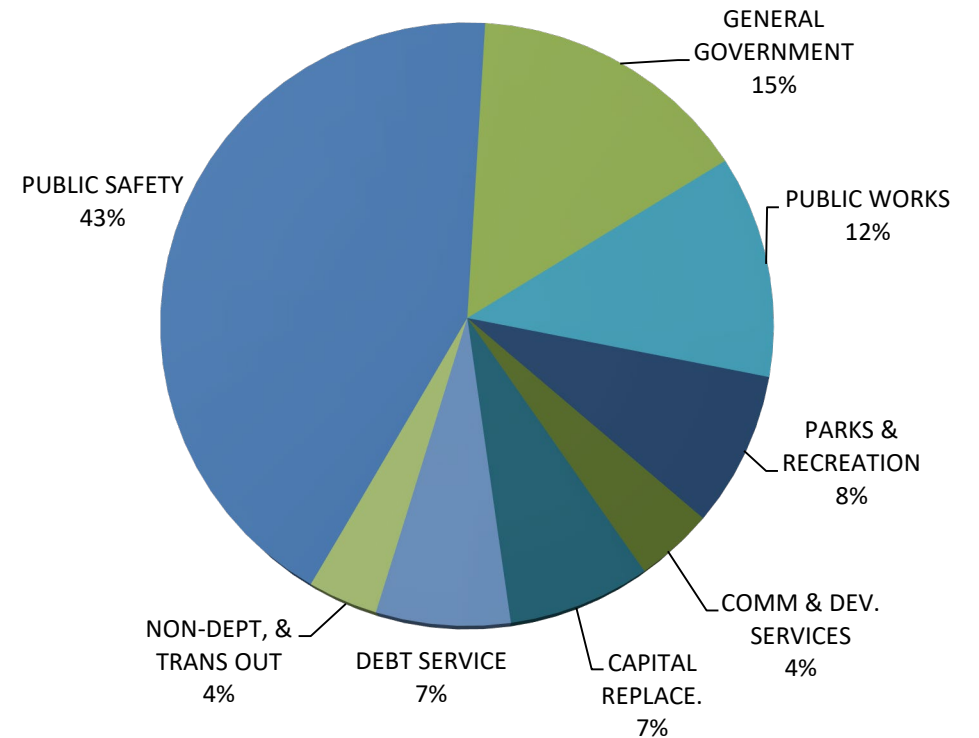
Expenditure Drivers

- Debt service increases tied to prior commitments
- Capital equipment replacement restored to sustainable funding levels
- Police and Fire step programs maintained
- Performance-based merit program reserve included for employee retention
- Detention center per diem increase adds approximately \$600,000 in costs

FY 2026/2027 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
 - Includes an increase of \$600,000 for jail per diem
- 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 BY FUNCTION



EXPENDITURES	FY 24/25 ACTUAL	FY 25/26 BUDGET	FY 26/27 PROPOSED
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

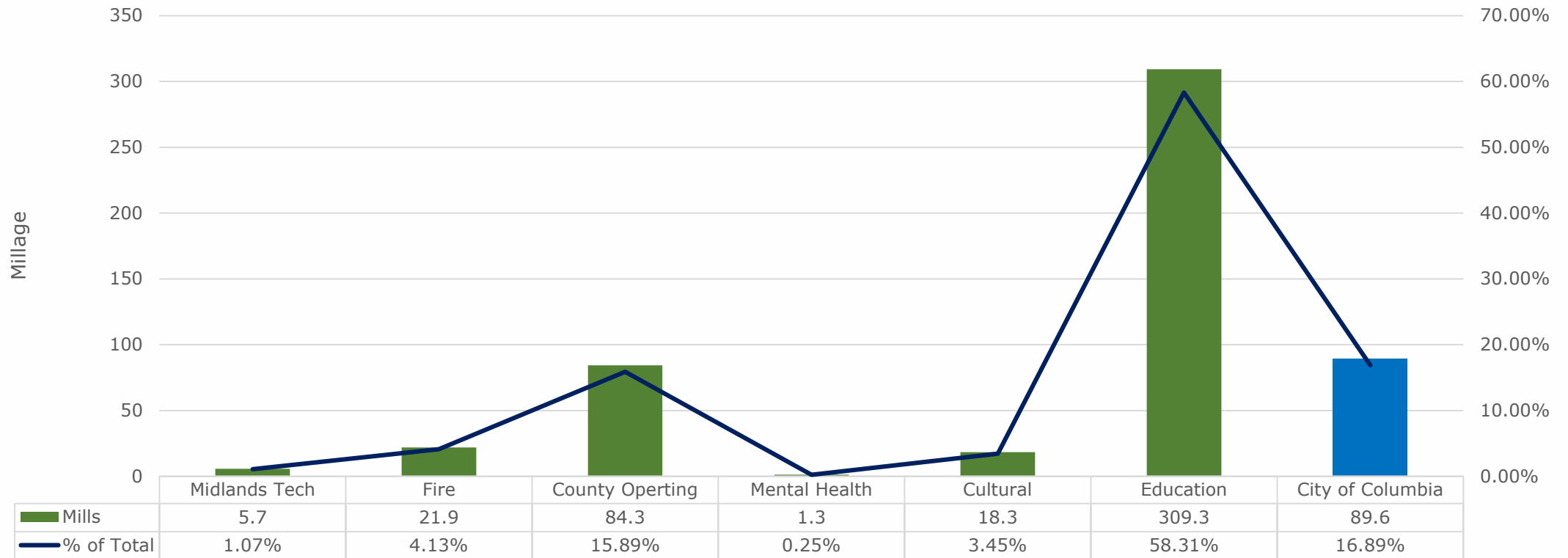
Priorities for Funding

- Expanded litter control program
- General capital projects funding (CIP)
 - Park facilities, road rebuilds, sidewalks
 - New Municipal Court facility
 - Animal Services shelter design and construction
- Fire station modernization and additional facilities
- Emergency Operation Center and Real Time Crime Center technology upgrades
- Information Technology upgrades

Property Tax Trends

- Property tax revenue projected at \$75.4 million
 - \$3,288,591 (4.6%) above current year budget
 - Indicates positive growth, but not at the rate that the budget increases
- South Carolina reassessment cycle limits recurring revenue growth
 - Millage rates are “rolled back” to keep rates neutral
 - Act 388 caps growth between reassessment cycles
- About 30% of market-rate properties in Columbia are exempt from property taxes

2025 Millage Schedule Richland County School District 1*



- Property Taxes generate ~45% of General Fund Revenues
- Levied against real and personal property
- City millage rate is 89.6 mils
- The City's portion of the total property tax bill is <17% of the total tax bill.
- Chart is based on City Properties in Richland 1, total Millage = 530.4
- *City Properties in Richland 2 total Millage = 634.2

Property Tax Example

Value of a Mill: \$790,791
 Collection percent 95%
 Annual Growth Rate 3.50%

Additional Mills	Revenue Generated	Annual Growth
5	3,756,257	131,469
7	5,258,760	184,057
10	7,512,515	262,938
17	12,771,275	446,995

Effect on tax bill by property type – before LOST credit

Assessment Taxable Value	4% Mills	Annual Increase	Taxable Value	Mills	Annual Increase
100,000	5	\$20	250,000	5	\$50
	7	\$28		7	\$70
	10	\$40		10	\$100
	17	\$68		17	\$170

Assessment Taxable Value	6% Mills	Annual Increase	Taxable Value	Mills	Annual Increase
100,000	5	\$30	250,000	5	\$75
	7	\$42		7	\$105
	10	\$60		10	\$150
	17	\$102		17	\$255

Development Incentive Project - Estimated Property Tax Growth

Existing and Potential New Projects

Tax Year	Existing Parcels after Rolloff							New Projects			Total Tax
	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Ten	
2024	-	-	-	-	-	-	-	268,092	160,855	-	428,947
2025	-	-	-	-	-	-	-	268,092	160,855	294,901	723,849
2026	42,479	63,685	45,463	-	-	-	-	268,092	160,855	294,901	875,476
2027	42,479	63,685	45,463	107,943	86,735	-	-	268,092	160,855	294,901	1,070,154
2028	42,479	63,685	45,463	107,943	86,735	-	-	268,092	160,855	294,901	1,070,154
2029	42,479	63,685	45,463	107,943	86,735	143,037	-	268,092	160,855	294,901	1,213,192
2030	42,479	63,685	45,463	107,943	86,735	143,037	-	268,092	160,855	294,901	1,213,192
2031	42,479	63,685	45,463	107,943	86,735	143,037	64,752	268,092	160,855	294,901	1,277,944
2032	42,479	63,685	45,463	107,943	86,735	143,037	64,752	268,092	160,855	294,901	1,277,944

Note: (1) While Existing Parcels are paying tax in current year, this table shows the growth of tax when the incentive expires
 (2) New Projects show the early years of property tax that will be paid under the incentive

Millage Adjustment Options

Option	Mills Added	Est. Revenue Generated	What It Funds
A	5 Mills	\$3,756,257	Expanded litter control Fire & Police equipment needs Assessment & construction drawings - animal shelter
B	7 Mills	\$5,258,760	Option A investments Capital additions – vehicles and heavy equipment
C	10 Mills	\$7,512,515	Options A & B investments Technology upgrades Consideration of additional debt* - this contemplates a Facilities IPRB to include Municipal Court, 911, Animal Services, Fleet Facility expansion, additional future needs to complete ongoing facility projects
D	17 Mills (cap)	\$12,771,275	Options A, B & C investments Consideration of additional debt for capital projects* - This contemplates a

Closing

- Budget reflects fiscal discipline and protection of core services
- Council direction will shape future investments and service expansion
- Staff appreciates Council leadership and engagement throughout the process

Next Steps

- **Budget Schedule**

- May 19th – Budget Workshop
- May 20th – Budget public hearing notice sent to the newspaper for advertisement
- May 26th – Budget Workshop
 - Special Revenues | Water & Sewer | Storm Water | Parking
- June 9th – Budget Public Hearing and 1st Reading
- June 16th – 2nd Reading and Final Approval

Discussion / Q&A

THANK YOU!

Property Tax Glossary

- **Market Value** - The amount that property can reasonably be expected to sell for on the open market with a willing buyer and a willing seller.
- **Taxable Value** - The amount that is used to calculate the assessed value of a property. This amount can be either the market value or a reduced amount if the property qualifies for an exemption or is capped under State Law.
- **Assessment Ratio** - The percentage of your property's taxable value which is subject to taxation. Real Property (excluding manufacturing property) is assessed in South Carolina at either a 4% or 6% ratio.
- **Assessed Value or Assessment** - The result of a property's taxable value multiplied by the appropriate percentage. The assessed value is multiplied by the millage rate to determine the amount of property tax, excluding any tax credits that may apply.
- **Millage Rate** - The amount of mills levied in order to meet the budget of a school district, county, city or other political subdivision. One mill equals 1/1000 of a dollar or 1/10 of a cent.
- **Reassessment** - Process required by state law to determine the change in market value of property over a certain period of time in order to provide equity among taxpayers. South Carolina Code of Laws requires that once every five years, all real property in every county within the State will be reappraised and adjusted to a current fair market value as of December 31st of the year before implementing the reassessment. Only real property is appraised during a reassessment.



Meeting Date: May 19, 2026
Department: City Clerk's Office
From: Erika Hammond, City Clerk

Discussion of negotiations incident to proposed contractual arrangements pursuant to S. C. Code §30-4-70(a)(2)

*CRC 911 Communications Agreement
Congaree Riverfront District*

Background Summary:

Attachments:
None



Meeting Date: May 19, 2026
Department: City Clerk's Office
From:

Receipt of legal advice relating to a pending, threatened or potential claim pursuant to S.C. Code §30-4-70(a)(2)

*Lake Windermere Dam
Ballpark, LLC v. City of Columbia, et al.*

Background Summary:

Attachments:
None



Meeting Date: May 19, 2026
Department: City Clerk's Office
From: Teresa Knox, City Attorney

Receipt of legal advice relating to matters covered by attorney-client privilege pursuant to S.C. Code §30-4-70(a)(2)

Forest Acres Franchise Fee
Washington Square leases
Green Street Bridge
Unaccompanied Minors - Finlay Park

Background Summary:

Attachments:
None



Meeting Date: May 19, 2026
Department: City Clerk's Office
From: Erika Hammond, City Clerk

Discussion of the compensation of an employee pursuant to S.C. Code §30-4-70(a)(1)

Municipal Court

Background Summary:

Attachments:
None



Meeting Date: May 19, 2026

Department: City Clerk's Office

From:

Discussion of the employment of an employee pursuant to S.C. Code §30-4-70(a)(1)

Office of Neighborhood Safety and Engagement

Background Summary:

Attachments:

None