



**City of Columbia City Council
Regular Meeting Agenda
December 12, 2024 - 5:30 PM**

**City Hall Council Chambers
700 North Garden Street
Columbia, TN 38401
Phone: 931-560-1510**

**Chaz Molder, Mayor
Randy McBroom, Vice Mayor
Council Member DaVena Hardison, Ward 1
Council Member Debbie Wiles, Ed. D., Ward 2
Council Member Anthony Greene, Ward 3
Council Member Kenny Marshall, Ward 4
Council Member Danny Coleman, Ward 5**

**Tony Massey, City Manager
C. Tim Tisher, City Attorney
Thad H. Jablonski, City Recorder
Liz Bermudez, Recording Secretary**

The City Council of the City of Columbia welcomes your presence and participation at this meeting. If you wish to address Council regarding any item on the Agenda, please sign the sign-up sheet and indicate which agenda item you would like to comment on. You will have the opportunity to comment on an item when it comes up on the Agenda and before Council votes on the item. Once recognized, you may then come to the podium and state your name and address. Anyone requesting accommodations due to disabilities should contact the ADA Coordinator, Wanda McClain, at 931-560-1570 prior to the meeting.

PUBLIC HEARINGS

1. PUBLIC HEARING ON ORDINANCE NO. 4534 (AS AMENDED) – AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE NO. 4503, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, GRANTS AND WASTEWATER FUNDS - FINANCE.

RECOMMENDATION: Conduct the Public Hearing.

INFORMATION: This public hearing is related to Item 10.3 on the agenda. The proposed ordinance is the first amendment of the FY 2025 Appropriation Ordinance and revises the General, Capital Projects, Grants and Wastewater Funds.

Supporting documentation for the amendment is included within the agenda packet and the required Notice of Public Hearing was published in The Daily Herald on November 24, 2024.

This amendment increases the City's total budget for FY 2025 by \$2,912,774 from \$203,540,104 to \$206,452,877.

ATTACHMENTS: Staff Report Ordinance No. 4534 PH, Ordinance No. 4534 as amended, Ordinance No. 4534 - Supporting Docs, Ordinance No. 4534 - Budget Summary.

REGULAR MEETING

- 1 CALL TO ORDER/ROLL CALL.**
- 2 INVOCATION BY CLAY GENTRY OF JACKSON HEIGHTS CHURCH OF CHRIST.**
- 3 PLEDGE OF ALLEGIANCE.**
- 4 APPROVAL OF AGENDA.**
- 5 PRESENTATIONS.**
- 6 ORGANIZATIONAL BUSINESS.**

6.1.ACCEPT LETTER OF INTENT NOT TO SERVE FROM WARD 5 COUNCIL MEMBER-ELECT ANDY HART.

ATTACHMENTS: Letter of Intent Not to Serve.

6.2.APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE THE CONTRACT FOR LEGAL SERVICES WITH JAKE HUBBELL.

RECOMMENDATION: Approve.

INFORMATION: Attached is the employment agreement for Mr. Jake Hubbell to become City Attorney. The effective date is January 1, 2025, for four years.

CERTIFICATION: The Chief Financial Officer certifies that \$175,000 is budgeted and unencumbered in Legal - Professional Services.

ATTACHMENTS: Staff Report Legal Services, Agreement for Legal Services - Hubbell.

6.3.APPOINTMENT OF A CITY JUDGE

6.4.APPROVE THE MINUTES OF THE NOVEMBER 14, 2024, CITY COUNCIL MEETING - CITY MANAGER'S OFFICE.

RECOMMENDATION: Approve.

ATTACHMENTS: November 14, 2024 Minutes.

6.5.APPROVE THE RETIREMENT BENEFITS FOR NICOLE FALL, POLICE CAPTAIN, POLICE DEPARTMENT AND PRESENTATION OF GIFT CHECK AND RETIREMENT PLAQUE BY MAYOR MOLDER - FINANCE.

RECOMMENDATION: Approve.

INFORMATION: Nicole Fall has been an employee of the City of Columbia for 28 years. Her effective retirement date is December 13, 2024, with pension payments to begin on January 1, 2025.

ATTACHMENTS: Staff Report Fall.

6.6. APPROVE THE RETIREMENT BENEFITS FOR DONNA OSMON, SENIOR ADMINISTRATIVE ASSISTANT, PUBLIC WORKS AND PRESENTATION OF GIFT CHECK AND RETIREMENT PLAQUE BY MAYOR MOLDER - FINANCE.

RECOMMENDATION: Approve.

INFORMATION: Donna Osmon has been an employee of the City of Columbia for 20 years. Her effective retirement date is December 27, 2024, with pension payments to begin on January 1, 2025.

ATTACHMENTS: Staff Report Osmon.

6.7. APPROVE RETIREMENT BENEFITS FOR JAMES PENNINGTON, EQUIPMENT OPERATOR II, STREETS DEPARTMENT - FINANCE.

RECOMMENDATION: Approve.

INFORMATION: James Pennington has been an employee of the City of Columbia for 27 years. His effective retirement date is December 13, 2024, with pension payments to begin on January 1, 2025.

ATTACHMENTS: Staff Report James Pennington.

7 CONSENT AGENDA

7.1. APPROVE DISBURSEMENTS FOR THE MONTH OF OCTOBER 2024 IN THE AMOUNT OF \$9,615,501.57 - FINANCE.

RECOMMENDATION: Approve.

ATTACHMENTS: October 2024 Disbursements.

7.2. APPROVE AND AUTHORIZE THE DISPOSAL OF SURPLUS EQUIPMENT - FINANCE.

RECOMMENDATION: Approve and authorize the disposal of surplus equipment as listed on the attachment per policy as defined within the City of Columbia Purchasing Manual.

INFORMATION: Various items have been identified by the department as surplus. An attempt will be made to sell all items at public auction. The value of those not sold will be reassessed and disposed of as prescribed by City policy.

ATTACHMENTS: December 2024 Surplus List.

7.3. RECEIVE AND FILE INVESTMENT REPORT FOR THE PERIOD ENDING SEPTEMBER 30, 2024 PURSUANT TO THE CITY'S INVESTMENT AND INTERNAL CONTROLS POLICIES - FINANCE.

RECOMMENDATION: Acknowledge receipt of report on City investments for the period ending September 30, 2024.

INFORMATION: The State of Tennessee requires that any municipality investing City reserve funds shall adopt an investment policy. The City Council adopted an investment policy at the December 13, 2018 City Council meeting. According to internal controls developed subsequent to the policy, staff prepares and files investment reports with the City Council.

The City began investing excess reserve funds in treasuries in March 2019. The attached investment report reflects all investment activities ending September 30, 2024.

Highlights for the period ending September 30th include:

- \$68,312,349.02 represents funds invested or reinvested in treasuries.
- There were \$7,266,668.76 in withdrawals during the reporting period.
- \$1,200,681.70 represents the investment income received for this reporting period.

ATTACHMENTS: Staff Report Investment Report - 09.30.24, Investment Report.

7.4. APPROVE AND AUTHORIZE THE EXECUTION OF AN INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT WITH EQUALIS GROUP - FINANCE.

RECOMMENDATION: Approve.

INFORMATION: Pursuant to Tennessee Code Annotated 12-3-1205, the City may enter into cooperative agreements with local governments for the purchase of goods and services. Equalis Group routinely invites bids and awards contracts for a variety of goods and services. From time to time it may be advantageous for the City of purchase goods or services utilizing Equalis Group contracts.

ATTACHMENTS: Staff Report - Equalis Group Cooperative Agreement , Equalis Group Master Intergovernmental Cooperative Purchasing Agreement.

7.5. APPROVE AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT BETWEEN THE CITY OF COLUMBIA AND THE NATIONAL PARK TRAVELERS IN THE AMOUNT OF \$4,000 FOR SOCIAL MEDIA INFLUENCER CONTENT MARKETING CAMPAIGN - CITY MANAGER'S OFFICE.

RECOMMENDATION: Approve.

INFORMATION: Visit Columbia is working more with social media influencers, like The National Park Travelers, as part of the targeted marketing strategy designed to reach travelers through Instagram, the Visit Columbia website, and blog posts. This strategy is designed to encourage and inspire travel to Columbia while building brand awareness.

CERTIFICATION: The Chief Financial Officer certifies that \$4,000 is budgeted and unencumbered in Tourism Enhancement-General Fund - Professional Services.

ATTACHMENTS: Staff Report National Park Travelers, National Park Travelers Contract.

7.6. APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE AGREEMENT FOR ENGINEERING SERVICES FOR HONEY FARMS FORCE MAIN REALIGNMENT BETWEEN THE CITY OF COLUMBIA AND WATER MANAGEMENT SERVICES IN THE AMOUNT NOT TO EXCEED \$17,000 - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve.

INFORMATION: The City of Columbia's Wastewater Department requests the mayor to sign the Agreement for Engineering Services for Honey Farms Force Main Realignment between the City of Columbia and Water Management Services in the amount not to exceed \$17,000.

CERTIFICATION: The Chief Financial Officer certifies that \$17,000 is budgeted and unencumbered in Wastewater-Pumping Stations-Professional Services.

ATTACHMENTS: Staff Report Water Management Services Agreement - Honey Farms Force Main Realignment, Water Management Services Agreement for Honey Farms Force Main Realignment, MOU Storplace Honey Farm.

7.7. APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE AN AGREEMENT AND A MEMORANDUM OF UNDERSTANDING FOR THE MAURY EMERGENCY COMMUNICATIONS DISTRICT TO PROVIDE CENTRAL DISPATCH SERVICES FOR COLUMBIA FIRE & RESCUE - FIRE & RESCUE.

RECOMMENDATION: Approve.

INFORMATION: Request for the City Council to review the attached Agreement and Memorandum of Understanding for the Maury Emergency Communications District to provide central dispatch services for the Columbia Fire & Rescue Department and authorize the Mayor to execute attached Agreement and Memorandum of Understanding. This Agreement, between the City of Columbia and Maury Emergency Communications District, covers a period of three (3) years.

CERTIFICATION: The Chief Financial Officer certifies that \$96,504 is budgeted and unencumbered in Fire-Suppression - E911.

ATTACHMENTS: Staff Report MOU and Dispatch Services, E-911 Agreement, E-911 Agreement - MOU, CFR Dispatch Payments

7.8. APPROVE AND AUTHORIZE THE PURCHASE OF FURNITURE FOR FIRE STATION NO. 1 IN THE AMOUNT OF \$225,874.02

FROM HITOUCH BUSINESS SERVICES UTILIZING THE INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT WITH EQUALIS GROUP CONTRACT NO. COG2152G - FIRE & RESCUE.

RECOMMENDATION: Approve.

INFORMATION: Pursuant to Tennessee Code Annotated 12-3-1205, the City may enter into cooperative agreements with local governments for the procurement of goods and services which can be advantageous utilizing these contracts. Interlocal purchasing is widely recognized as an effective, efficient manner to purchase. It can speed the procurement process and may result in larger cost savings on purchases by aggregating many potential sales into a single contract.

Columbia Fire & Rescue requests approval of the City Council to utilize Contract No. COG-2152G with Equalis Group for the procurement of furniture in the amount of \$225,874.02 for Fire Station No. 1.

CERTIFICATION: The Chief Financial Officer certifies that \$225,875 is budgeted and unencumbered in Capital Projects-Fire-Admin-Building.

ATTACHMENTS: Staff Report HiTouch, HiTouch Quote 1, HiTouch Quote 2, HT Quote Terms and Conditions.

7.9. APPROVE CHANGE ORDER NO. 6 WITH BRINDLEY CONSTRUCTION, LLC FOR THE CITY OF COLUMBIA FIRE STATION PROJECT, WHICH INCREASES THE CONTRACT AMOUNT BY A TOTAL OF \$129,582.00 - FIRE & RESCUE.

RECOMMENDATION: Approve.

INFORMATION: City Council approved a bid award December 14, 2023 to Brindley Construction, LLC in the amount of \$4,882,000 for the renovations to Fire Station No. 1 located at 1000 South Garden Street.

Change Orders No. 1 and No. 2 reduced the contract amount by a combined total of \$27,887.00 resulting in a lower contract price of

\$4,854,113.00. Change Order No. 3 increased the contract amount \$84,000.00 to provide all material, labor and equipment needed for the installation of a 220' underground fire line using 6" CPVC C900 DR 18 piping, designed to enhance the property's fire suppression capabilities. Key components included a protective hot box for temperature regulation, a DCDA backflow preventer for water safety, and a concrete vault prepared for an owner-supplied full flow meter in compliance with the City of Columbia.

Change Order No. 4 increased the contract price by \$8,876.00 to add receptacle in Compressor Room, add 2 receptacles in Apparatus Room, add 5 receptacles 8' high in apparatus Room, add 16 USB receptacles in living area between the beds.

Change Order No. 5 increased the contract price by \$99,762.86 to undercut concrete area at rear of building and rock removal.

Change Order No. 6 increases the contract price by \$129,582.00 as follows: Additional Asphalt Paving Work and Extruded Curb \$28,712.00; Change the Communications Tower Foundation from 8' x 8' x 2' to 10' x 10' x 4'-4" \$6,670.00; Furnish and Install Oil-Water Separator \$94,200.00.

Change Order No. 6 increases the total contract price to \$5,176,333.86.

CERTIFICATION: The Chief Financial Officer certifies that \$5,176,334 will be budgeted and unencumbered in Capital Projects-Fire Admin-Buildings upon adoption of Appropriations Amendment No. 2.

ATTACHMENTS: Staff Report Change Order 6, Change Order 6, Asphalt Change Order Clarification.

7.10. APPROVE THE PURCHASE OF A 2024 DODGE DURANGO IN THE AMOUNT OF \$50,125 FROM CHRYSLER DODGE JEEP RAM FIAT OF COLUMBIA UTILIZING SWC209 - FIRE & RESCUE.

RECOMMENDATION: Approve.

INFORMATION: Columbia Fire & Rescue requests approval of the City Council for the acquisition of a 2024 Dodge Durango from Chrysler Dodge Jeep Ram Fiat of Columbia utilizing SWC209.

CERTIFICATION: The Chief Financial Officer certifies that \$55,000 is budgeted and unencumbered in Capital Projects-Fire-Patrol-Vehicles.

ATTACHMENTS: Staff Report Dodge Durango, 2024 Dodge Durango Quote and SWC209.

7.11. ACCEPTANCE OF THE CITY OF COLUMBIA ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024 - FINANCE.

RECOMMENDATION: Accept the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2024.

INFORMATION: At the May 11, 2023 meeting, the City Council awarded a bid for auditing services to Henderson, Hutcherson and McCullough for three years with a provision for renewal for two subsequent years. The firm performs the City's annual audit and assists in preparation of the Annual Comprehensive Financial Report (ACFR).

The audit process went smoothly again this year, with City staff continuing to prepare as much information as possible (financial schedules, spreadsheets, etc.) in an attempt to expedite the audit process and reduce billing costs to the City. Ultimately, the City received a "clean" audit report for FY 2024.

In previous years including the last fiscal year (FY 2023), additional services and testing ("single audit" testing) were required and performed in conjunction with federal grant expenditures in accordance with Government Auditing Standards issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments & Non-Profit Organizations. No single audit was required for the year ended June 30, 2024.

Last year, the City applied for and received its twenty fifth

consecutive “Certificate of Achievement for Excellence in Financial Reporting” from the Government Finance Officers Association (GFOA) of the United States and Canada. The Certificate of Achievement is valid for one year only. At the time the award was presented, GFOA also made recommendations for enhancements to future reports. Issues presented by GFOA have been addressed and we plan to apply for the award for the FY 2024 financial report with the belief that we continue to meet program requirements.

Aimed at providing accurate and high-quality financial reporting in a condensed format, the City applied for and received its fifth “Popular Annual Financial Reporting Awards Program” (PAFR) for the FY 2023 by GFOA. The financial data presented in the PAFR was taken from the ACFR and is intended to supplement, not replace, the ACFR.

The PAFR is best described as a condensed, abbreviated version of the ACFR. The PAFR provides readers with the most relevant financial information for the year to emphasize the City’s sound fiscal health, major financial highlights and important trends. At the time the PAFR award was presented, GFOA made recommendations for enhancements to future reports. Issues presented by GFOA have been addressed and we plan to apply for the PAFR award for FY 2024 with the belief that we continue to meet program requirements. Columbia was one of several Tennessee cities to receive both awards last year.

ATTACHMENTS: Staff Report Annual Comprehensive Financial Report, Copy of City of Columbia Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.

8 ADMINISTRATION.

8.1. APPROVE THE CITY OF COLUMBIA PURCHASING MULE TOWN REC CENTER AND ALL ASSETS ASSOCIATED WITH THE FACILITY FOR \$4.3 MILLION

ATTACHMENTS: Mule Town Rec - City Manager Memo wattachments, Mule Town Rec - Roof Info, Mule Town Rec - HVAC

Info, Mule Town Rec - Pool Info, Mule Town Rec - Parks Director
Memo, Mule Town Rec - Assistant City ManagerCFO Budget Memo

9 RESOLUTIONS.

9.1. RESOLUTION NO. 24-77 - A RESOLUTION TO ADOPT THE 2024 MAURY COUNTY NATURAL HAZARD MITIGATION PLAN - FIRE & RESCUE.

RECOMMENDATION: Approve Resolution No. 24-77.

INFORMATION: Columbia Fire & Rescue Office of Emergency Management requests approval of City Council to implement the adoption of the Maury County Hazard Mitigation Plan. The mitigation plan identifies and implements strategies to minimize the impact of disasters to our community. The mitigation plan will also enhance public safety by addressing potential hazards and implementing measures to reduce risks. Mitigation efforts strengthen our communities' ability to withstand and recover from disasters, ensuring essential services remain operational and residents can return to normalcy as quickly as possible. Adopting the mitigation plan makes our community eligible for increased funding opportunities from FEMA and other agencies for current and future projects.

ATTACHMENTS: Staff Report Resolution No. 24-77, Resolution No. 24-77 , Maury Co. TN APA Letter 10-16-2024.

9.2. RESOLUTION NO. 24-78 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1A - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-78.

INFORMATION: Honey Farms Phase 1A consists of 276 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-78, Resolution No. 24-78, Resolution No. 24-78 Dedication Letter.

9.3. RESOLUTION NO. 24-79 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1B - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-79.

INFORMATION: Honey Farms Phase 1B consists of 1,966 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-79, Resolution No. 24-79, Resolution No. 24-79 Dedication Letter.

9.4. RESOLUTION NO. 24-80 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING INDEPENDENCE AT CARTERS STATION PHASE 6.5 - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-80.

INFORMATION: Independence at Carters Station Phase 6.5 consists of 1,807 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-80, Resolution No. 24-80, Resolution No. 24-80 Dedication Letter.

9.5. RESOLUTION NO. 24-81 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING CARTERS STATION WEST PHASE 1A AND 1B - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-81.

INFORMATION: Summit at Carters Station West Phase 1A and 1B consists of 3,853 linear feet of 8" sanitary sewer main and a 190 GPM pump station. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-81, Resolution No. 24-81, Resolution No. 24-81 Dedication Letter.

9.6. RESOLUTION NO. 24-82 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING CARTERS STATION WEST PHASE 2 - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-82.

INFORMATION: Summit at Carters Station West Phase 2 consists of 1,560 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-82, Resolution No. 24-82, Resolution No. 24-82 Dedication Letter.

9.7. RESOLUTION NO. 24-83 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING THE LANDINGS AT GREENS MILL RD, PHASE 1A - WASTEWATER DEPARTMENT.

RECOMMENDATION: Approve Resolution No. 24-83.

INFORMATION: The Landings at Greens Mill Rd, Phase 1A consists of 2,657 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

ATTACHMENTS: Staff Report Resolution No. 24-83, Resolution No. 24-83, Resolution No. 24-83 Dedication Letter.

9.8. RESOLUTION NO. 24-84 - TAX CORRECTION - CITY RECORDER'S OFFICE.

RECOMMENDATION: Approve Resolution No. 24-84.

INFORMATION: The City Recorder is presenting tax corrections through 11/20/2024 for Council considerations submitted by Mr. Bobby Daniels, Maury County Tax Assessor.

ATTACHMENTS: Staff Report Resolution No. 24-84 , Resolution No. 24-84, Resolution No. 24-84 - Exhibit A.

10 ORDINANCES.

10.1.2ND CONSIDERATION OF ORDINANCE NO. 4532 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT PROPERTY TAXES - CITY RECORDER'S OFFICE.

RECOMMENDATION: Approve Ordinance No. 4532 on second consideration.

INFORMATION: Per the Municipal Code, and in accordance with past City policy, the City Council annually considers an ordinance to provide for the collection of delinquent property taxes. Following adoption of the ordinance, the City Recorder provides the County Attorney with a certified list of delinquent 2023 property taxes. Upon receipt of said list, the County Attorney initiates the appropriate process to file suit in the Chancery Court of Maury County for the collection of the delinquent property taxes.

ATTACHMENTS: Staff Report Ordinance No. 4532, Ordinance No. 4532.

10.2.2ND CONSIDERATION OF ORDINANCE NO. 4533 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT SPECIAL ASSESSMENTS - CITY RECORDER'S OFFICE.

RECOMMENDATION: Approve Ordinance No. 4533 on second consideration.

INFORMATION: Per the Municipal Code, and in accordance with past City policy, the City Council annually considers an ordinance to provide for the collection of delinquent special

assessments. Following adoption of the ordinance, the City Recorder provides the County Attorney with a certified list of delinquent 2023 special assessments. Upon receipt of said list, the County Attorney initiates the appropriate process to file suit in the Chancery Court of Maury County for the collection of the delinquent special assessments.

ATTACHMENTS: Staff Report Ordinance No. 4533, Ordinance No. 4533.

10.3.2ND CONSIDERATION OF ORDINANCE NO. 4534 AS AMENDED – AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE NO. 4503 PROVIDING FOR REVISIONS TO THE GENERAL AND CAPITAL PROJECTS FUNDS - FINANCE.

RECOMMENDATION: Approve Ordinance No. 4534, as amended, on second consideration.

INFORMATION: The proposed ordinance is the second amendment to the FY 2025 Appropriation Ordinance, impacting the Capital Projects, Grants, Wastewater and General Funds.

Within this budget amendment, the following items are included:

- Rebudget/transfer \$95,558 from General to Capital Projects,
- Budget transfer/expenses for Cap Projects totaling \$95,558.

On second consideration, the following was added:

- Rebudget/transfer \$1,022,108 from General to Capital Projects,
- Budget transfer/expenses from General Fund for Fire Vehicle funded with surplus totaling \$50,125,
- Budget transfer/expenses from General Fund for Fire Station No. 1 expenses totaling \$673,271,
- Budget Healthy Built Environment Grant totaling \$50,000,
- Budget funds for ESRI totaling \$19,850,
- Budget funds for FY 2025 vehicle replacement totaling \$37,200,
- Budget capital expenditures for proposed Muletown Rec improvements totaling \$280,000,

- Budget \$570,390.65 for 6 months of proposed Muletown Rec operating expenses.

A detailed schedule of items included within this budget amendment is attached. This amendment increases the City's total budget for FY 2025 by \$2,912,774 to \$206,452,877.

ATTACHMENTS: Staff Report Ordinance No. 4534, Ordinance No. 4534 As Amended, Ordinance No. 4534 Supporting Documents, Ordinance No. 4534 Budget Summary.

10.4.2ND CONSIDERATION ON ORDINANCE NO. 4535 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY AMENDING THE HONEY FARM PUD MASTER PLAN AT TAX MAP 51 PARCEL 58.03 IN HONEY FARM CROSSING LOCATED OFF HONEY FARM WAY AND LEAFCUTTER BEE ROAD - WARD 5 - DEVELOPMENT SERVICES DEPARTMENT.

RECOMMENDATION: Approve Ordinance No. 4535 on second consideration.

INFORMATION: The applicant is requesting to modify the PUD Master Plan for Honey Farm to allow a retail addition at the StorPlace site, which consists of three storage and one office building. This component will be with the office building. The Planning Commission reviewed this request and recommended approval by a vote of five to zero at the October 15, 2024 meeting.

ATTACHMENTS: Staff Report Ordinance No. 4535, Ordinance No. 4535, Ordinance No. 4535 Exhibit A, Ordinance No. 4535 Exhibit B, DS Staff Report.

11 OTHER BUSINESS.

12 EXECUTIVE SESSION.

13 ADJOURNMENT.

14 UPCOMING EVENTS.

**14.1. RECEPTION - THURSDAY, DECEMBER 12, 2024 - 4:15 P.M.-
5:30 P.M. - CITY HALL, COUNCIL CHAMBER AREA**

**14.2. WEST HAVEN PARK RIBBON CUTTING - THURSDAY,
DECEMBER 19, 2024 - 3:00 P.M. - EXPERIMENT STATION
LANE**



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Thad H. Jablonski, Assistant City Manager/CFO, tjablonski@columbiatn.gov, (931) 560-1559

AGENDA ITEM TITLE: PUBLIC HEARING ON ORDINANCE NO. 4534 (AS AMENDED) – AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE NO. 4503, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, GRANTS AND WASTEWATER FUNDS.

RECOMMENDATION: Conduct the Public Hearing.

INFORMATION: This Public Hearing is related to Item 10.3 on the agenda. The proposed ordinance is the first amendment of the FY 2025 Appropriation Ordinance and revises the General, Capital Projects, Grants and Wastewater Funds.

Supporting documentation for the amendment is included within the agenda packet and the required Notice of Public Hearing was published in The Daily Herald on November 24, 2024.

This amendment increases the City's total budget for FY 2025 by \$2,912,774 from \$203,540,104 to \$206,452,877.

ATTACHMENTS: Staff report Ordinance No. 4534 PH, Ordinance No. 4534 as amended, Supporting Documentation, FY 2025 Budgeted Expenditure Summary.

ORDINANCE NO. 4534 (AS AMENDED)

AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE
NO. 4503, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL,
CAPITAL PROJECTS, GRANTS AND WASTEWATER FUNDS

BE IT ORDAINED BY THE CITY OF COLUMBIA, TENNESSEE:

Section 1: That Ordinance No. 4503, as amended, the same being the
Appropriation Ordinance for the City of Columbia for the Fiscal Year July 1, 2024 through
June 30, 2025, be amended. That the total budget appropriation for the fiscal year be
increased from \$203,540,104 to \$206,452,877, an increase of \$2,912,774.

Section 2: That the budget appropriations shall be revised as follows:

General Government total of \$18,078,063 be amended to \$19,195,730, an increase of
\$1,117,666.

Parks total of \$3,242,967 be amended to \$3,813,358, an increase of \$570,391.

Capital Projects total of \$16,422,161 be amended to \$17,539,827, an increase of
\$1,117,666.

Grants total of \$11,639,053 be amended to \$11,689,053, an increase of \$50,000.

Wastewater total of \$113,774,084 be amended to \$113,831,134, an increase of \$57,050.

ALL OTHER APPROPRIATIONS REMAIN THE SAME.

Section 3: This ordinance is enacted pursuant to and in compliance and conformity
with Article 9, Section 9 of the Charter of the City of Columbia, with Notice of Public Hearing
published on the 24th day of November, 2024, and it shall be executed and construed consistent
with said charter and laws of the State of Tennessee.

Section 4: That all ordinances or parts of ordinances in conflict herewith are
hereby repealed.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF
COLUMBIA, TENNESSEE, THIS THE ____ DAY OF DECEMBER, 2024.

CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:


C. TIM TISHER, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

ANTHONY R. MASSEY, CITY MANAGER

Passed on 1st Consideration: _____

Passed on 2nd Consideration: _____

Summary of Appropriation Amendment #1
2nd Consideration - December 12th (12/12/24)

General Government

Budget transfer to Capital Projects	\$	95,558.43
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	Total General Government	\$ 95,558.43
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	TOTAL GENERAL FUND	\$ 95,558.43
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Capital Projects

Budget transfer/expenses from General Fund for Police cars	\$	37,578.00
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Budget transfer/expenses from General Fund for Garage project	\$	42,350.00
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Budget transfer/expenses from General Fund for Breezway repairs	\$	15,630.43
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	Total Capital Projects	\$ 95,558.43
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Total Increase - All Funds (First Consideration)	\$	191,116.86
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General Government

Budget transfer to Capital Projects for projects		1,022,108.00
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	Total General Government	\$ 1,022,108.00
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Parks

Budget funds for proposed Muletown Rec operations for 6 months		570,390.65
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	Total Parks	\$ 570,390.65
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	TOTAL GENERAL FUND	\$ 1,592,498.65
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Capital Projects

Budget transfer/expenses from General Fund for Fire Vehicle funded with surplus		50,125.00
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Budget transfer/expenses from General Fund for Muletown Rec one time computers		250,000.00
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Budget transfer/expenses from General Fund for Muletown Rec one time capital		30,000.00
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Budget transfer/expenses from General Fund for Fire Station No. 1 expenses		691,983.00
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	Total Capital Projects	\$ 1,022,108.00
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Grants

Budget funds for HBE Grant		50,000.00
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	Total Grants	\$ 50,000.00
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Wastewater (Sewer) Fund

Budget funds for ESRI		19,850.00
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Budget funds for FY 2025 vehicle replacement		37,200.00
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	Total Wastewater (Sewer) Fund	\$ 57,050.00
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Total Increase - All Funds (Second Consideration)	\$	2,721,656.65
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Total Increase - All Funds (First and Second Consideration)	\$	2,912,773.51
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CITY OF COLUMBIA
FY 2025 APPROPRIATION AMENDMENT #2
Second Consideration 12/12/24

1) Budget transfer to capital projects

Increase Revenues

11037110	\$	95,558.43	Prior Year Revenue
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Increase Expenditures

11041900-OC766	\$	95,558.43	General Govt - Transfer to Cap Proj
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2) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940	\$	95,558.43	Transfer From General Fund
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Increase Expenditures

31141850-OC936	\$	37,578.00	State Street Aid - Software Services
31141850-OC936	\$	42,350.00	State Street Aid - Other Services
31141900-OC932		15,630.43	State Street Aid - Other Services
	\$	95,558.43	Total

3) Budget transfer to capital projects

Increase Revenues

11037110	\$	691,983.00	Prior Year Revenue
11036900	\$	50,125.00	Misc. Revenue from Surplus Property
	\$	742,108.00	Total

Increase Expenditures

11041900-OC766	\$	742,108.00	General Govt - Transfer to Cap Proj
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4) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940	\$	742,108.00	Transfer From General Fund
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Increase Expenditures

31142220-OC941	\$	50,125.00	Capital - Fire Suppression - Vehicles
31142210-OC920	\$	691,983.00	Capital - Fire Admin - Buildings
	\$	742,108.00	Total

5) Budget Wastewater vehicle

Increase Revenues

41237110 \$ 37,200.00 Prior Year Revenue

Increase Expenditures

41252212-OC941 \$ 37,200.00 Wastewater - Pumping Station - Vehicle

6) Budget funds for ESRI

Increase Revenues

41237110 \$ 19,850.00 Prior Year Revenue

Increase Expenditures

41252213-OC255 \$ 19,850.00 Wastewater - Sewer Treatment Plant - Software

7) Budget Healthy Built Environment Grant vehicle

Increase Revenues

32233200 \$ 50,000.00 Healthy Built Environment Grant

Increase Expenditures

32243710-OC250 \$ 50,000.00 Grants-Development Services-Professional Services

8) Budget transfer to capital projects for one-time capital Muletown Rec

Increase Revenues

11037110 \$ 280,000.00 Prior Year Revenue

Increase Expenditures

11041900-OC766 \$ 280,000.00 General Govt - Transfer to Cap Proj

9) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940 \$ 280,000.00 Transfer From General Fund

Increase Expenditures

31144480-OC937 \$ 250,000.00 Muletown Rec - Parks Facilities

31141300-OC948 30,000.00 MIS - Computer Equipment

\$ 280,000.00 Total

10) Budget proposed Muletown Rec expenditures for 6 month of operations

Increase Revenues

11034750	\$	215,470.00	Muletown Rec Member Fees (and other revenues)
11037110	\$	354,920.65	Prior Year Revenue

Increase Expenditures

11044480-OC110	\$	331,025.73	Muletown Rec - Salaries
11044480-OC141		24,323.01	Muletown Rec - FICA
11044480-OC142		3,439.43	Muletown Rec - Group Insurance
11044480-OC143		1,494.48	Muletown Rec - Retirement
11044480-OC145		108.00	Muletown Rec - Dental Insurance
11044480-OC211		2,000.00	Muletown Rec - Office Services
11044480-OC240		62,500.00	Muletown Rec - Utilities
11044480-OC245		2,500.00	Muletown Rec - Telephones
11044480-OC250		25,000.00	Muletown Rec - Professional Services
11044480-OC255		2,500.00	Muletown Rec - Software Maintenance
11044480-OC269		25,000.00	Muletown Rec - Maintenance & Repair-Other
11044480-OC280		3,000.00	Muletown Rec - Travel
11044480-OC290		17,500.00	Muletown Rec - Other Services
11044480-OC310		3,250.00	Muletown Rec - Office Supplies
11044480-OC320		25,000.00	Muletown Rec - Operating Supplies
11044480-OC322		27,500.00	Muletown Rec - Chemical & Cleaning Supp.
11044480-OC325		3,750.00	Muletown Rec - Concession Supplies
11044480-OC326		4,250.00	Muletown Rec - Wearing Apparel
11044480-OC329		2,250.00	Muletown Rec - Cleaning Uniforms
11044480-OC341		1,250.00	Muletown Rec - Small Tools
11044480-OC530		1,500.00	Muletown Rec - Rentals
11044480-OC733		1,250.00	Muletown Rec - Awards
	\$	570,390.65	Total

FY 2025 Budget Summary - AA#2

12/12/2024						
		SERVICES &		CAPITAL	DEBT	AA#2
Departments	PERSONNEL	SUPPLIES	TRANSFERS	OUTLAY	SERVICE	FY 2025
City Council	\$99,124	\$376,900	\$0	\$0	\$0	\$476,024
Legal Services	\$63,863	\$217,100	\$0	\$0	\$0	\$280,963
Management Info Systems	\$391,664	\$395,455	\$0	\$0	\$0	\$787,119
City Manager	\$540,785	\$301,888	\$0	\$0	\$0	\$842,673
Finance & City Recorder	\$1,139,889	\$60,398	\$0	\$0	\$0	\$1,200,287
Human Resources	\$302,056	\$33,988	\$0	\$0	\$0	\$336,044
General City Admin	\$1,646,479	\$6,217,785	\$11,331,465	\$0	\$0	\$19,195,730
Police	\$9,875,522	\$1,740,228	\$0	\$0	\$0	\$11,615,750
Fire	\$8,657,295	\$781,618	\$0	\$0	\$0	\$9,438,913
Streets & Maintenance	\$3,464,871	\$755,973	\$0	\$0	\$0	\$4,220,844
Development Services	\$2,239,950	\$427,020	\$0	\$0	\$0	\$2,666,970
Parks & Recreation	\$2,893,120	\$920,238	\$0	\$0	\$0	\$3,813,358
Total General Fund	\$31,314,618	\$12,228,591	\$11,331,465	\$0	\$0	\$54,874,674
State Street Aid Fund	\$0	\$2,107,885	\$0	\$209,271	\$0	\$2,317,156
N&V Chief's Fund	\$0	\$140,000	\$0	\$0	\$0	\$140,000
Street & Transportation Fund	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Drug Fund	\$0	\$81,053	\$40,000	\$58,305	\$0	\$179,358
Solid Waste (Sanitation) Fund	\$1,925,173	\$2,383,346	\$76,063	\$0	\$0	\$4,384,582
Debt Service Fund	\$0	\$0	\$0	\$0	\$1,417,094	\$1,417,094
Capital Projects Fund	\$0	\$500,000	\$895,063	\$16,144,765	\$0	\$17,539,827
Grants Fund	\$533,736	\$1,255,115	\$0	\$9,900,201	\$0	\$11,689,053
Wastewater (Sewer) Fund	\$4,156,208	\$6,012,011	\$0	\$99,502,556	\$4,160,359	\$113,831,134
Grand Total	\$37,929,735	\$24,788,002	\$12,342,591	\$125,815,098	\$5,577,453	\$206,452,877

Andy Hart

Columbia City Council - Ward 5

November 18, 2024

Tony Massey

Columbia City Manager

Tony,

Due to family considerations, I will be unable to be sworn in and serve my term as 5th Ward City Council member. I am grateful to have had the city of Columbia believe in me enough to vote me in, however this is not a good season for me and my family at this time. I will be praying over this process, my replacement, and for the city of Columbia.

Respectfully,

A handwritten signature in black ink that reads "Andy Hart". The signature is written in a cursive, flowing style.

Andy Hart



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Liz Bermudez, Executive Secretary, lbarmudez@columbiatn.gov 931.560.1510

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE THE CONTRACT FOR LEGAL SERVICES WITH JAKE HUBBELL

RECOMMENDATION: Approve

INFORMATION: Attached is the employment agreement for Mr. Jake Hubbell to become City Attorney. The effective date is January 1, 2025, for four years.

CERTIFICATION: The Chief Financial Officer certifies that \$175,000 is budgeted and unencumbered in Legal - Professional Services.

ATTACHMENTS: Legal Services Contract.

AGREEMENT FOR LEGAL SERVICES

This Agreement made this 12th day of December, 2024, by and between the City of Columbia, Tennessee, a Municipal Corporation (hereafter referred to as “City”) and Jake Hubbell, Attorney, an attorney whose offices are located at 410 West 7th Street, Columbia, Tennessee 38401 (hereinafter referred to as “Attorney”)

In consideration of the mutual covenants contained herein, the sufficiency of which are hereby acknowledged, the parties agree as follows:

1. ENGAGEMENT:

City, acting by and through its City Council, hereby appoints Attorney as Attorney for the City of Columbia, Tennessee pursuant to Article IX of the City Charter, and Attorney hereby accepts such appointment.

2. SCOPE OF SERVICES:

Attorney shall provide the following services:

Act as legal advisor and attorney for City

Advise the City Manager, Mayor, City Council Members and Department Heads in matters relative to their official duties

Provide legal opinions upon request by City Manager, Mayor, City Council or other designated representatives of City

Act as legal advisor to advisory commissions and boards of City

Approve, as to form (and often draft), all contracts, deeds, bonds, ordinances, resolutions and other documents to be signed in the name of or made by or with City

Update the City Council, Mayor and City Manager and Department Heads as to changes and developments in the law affecting the City

Assure compliance with all laws (Federal, State and Local), rules, regulations and policies applicable to City

Attend all regular and Special Called City Council meetings and attend study sessions
Attend meetings of department heads

Attend meetings of advisory commissions, boards, etc if required by the City Charter and /or when requested by the Mayor, City Manager, Department Head or chairman of such board

File and prosecute any condemnation suits

File and prosecute the annual real, personal and special assessment property tax lawsuits

Serve as Trustee of the City's Retirement Plan, along with the Mayor, City Recorder, a member of the City Council and a representative of the employees of the City

Defend at the request of the Mayor, City Manager, or City Council any lawsuits not covered by the City's Public Entity Partners Insurance.

Oversee along with the City's designated Public Entity Partners Insurance Attorney any litigation in which the City is a party

Perform other duties prescribed by the City Charter, City Code, or as requested by the Mayor, City Manager or City Council

3. COMPENSATION:

City shall pay to Attorney monthly for legal services rendered within the scope of the contract:

Fourteen Thousand Five Hundred Eighty-three Dollars and Thirty-three Cents (\$14,583.33) per month, effective January 1, 2025.

On the 2nd year anniversary date of this Agreement, and every two years during the term(s) in which this Agreement is in effect, the City and Attorney shall re-negotiate a compensation amount which takes into account the years of service and services provided, and also ensures continuity and retention in the position by ensuring Attorney's Compensation is on par and equal to, as much as practical, similarly situated communities. The City Attorney shall also be classified as a City employee for purposes of any salary increases which may be approved by City on any basis, annual or otherwise. The City Attorney is eligible to be on the City's health insurance plan.

Billing Procedures:

City shall reimburse Attorney for actual, reasonable and necessary out-of-pocket expenses incurred by Attorney in connection with the legal services rendered under this agreement. Invoices or receipts for all expenses billed to the City, shall be retained by Attorney for a period two (2) years and, upon request of the Mayor, City Manager, or City Council shall be made available for inspection or copying.

4. TERM OF AGREEMENT:

This Agreement shall commence on the 1st day of January 2025, and shall continue, unless terminated, no sooner than December 31, 2029. In the event this Agreement is not terminated on the date that is not sooner than four (4) years from the effective date of this Agreement, then the Agreement shall automatically renew upon the same terms and conditions outlined in the Agreement, unless the City or Attorney provides 60 days' minimum notice prior to the termination date of that term then in effect that either City or Attorney does not desire to renew the Agreement.

5. CANCELLATION:

This Agreement may be terminated at the option of either party, without cause, upon thirty (30) days' prior written notice to the other party; provided, however, that City may terminate this Agreement at any time, without prior written notice for cause.

6. SEVERANCE PAY:

In the event City terminates this contract for any reason other than for cause, prior to the expiration of the four (4) year term specified above, Attorney shall receive from City four (4) months' severance pay with such pay to begin on the 1st day of the month following the month in which the termination occurred.

7. INSURANCE:

Attorney shall carry and produce evidence thereof to City, a professional liability policy with coverage of not less than One Million Dollars (\$1,000,000.00) per occurrence

8. MISCELLANEOUS:

Upon the recommendation of Attorney, or upon its own initiative, City may retain special counsel to handle any matter in which City has an interest, or to assist Attorney in any matter.

9. MODIFICATION

No modification of this Agreement shall be effective unless such modifications is expressly outlined in writing and executed by both parties.

10. SEVERABILITY:

In the event any provision of this Agreement shall be held invalid by a court of competent jurisdiction, such individual provision shall not affect the other provisions of this Agreement, said provision being severable.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written.

ATTEST:

CITY OF COLUMBIA

Thad H. Jablonski, City Recorder

Charles (Chaz) M. Molder, Mayor

Jake Hubbell, Attorney

November 14, 2024 - 5:30 PM

PUBLIC HEARINGS

Item 1. - PUBLIC HEARING ON ORDINANCE NO. 4535 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY AMENDING THE HONEY FARM PUD MASTER PLAN AT TAX MAP 51 PARCEL 58.03 OFF HONEY FARM WAY AND LEAFCUTTER BEE ROAD - WARD 5

Mayor Chaz Molder called the Public Hearing to order, pursuant to proper notice having been given. Present were Council Member DaVena Hardison, Council Member Debbie Wiles, Council Member Tony Greene, Council Member Kenny Marshall, Council Danny Coleman, Vice Mayor Randy McBroom, Mayor Chaz Molder, City Manager Tony Massey, City Recorder Thad Jablonski and Recording Secretary Liz Bermudez. City Attorney Tim Tisher was absent.

There being no one present to speak on the Public Hearing, Council Member Greene moved to close the Public Hearing on Ordinance No. 4535. Council Member Marshall seconded the motion.

All Council Members present voted aye.

REGULAR MEETING

CALL TO ORDER/ROLL CALL

Mayor Chaz Molder called the meeting to order, pursuant to proper notice having been given. Present were Council Member DaVena Hardison, Council Member Debbie Wiles, Council Member Tony Greene, Council Member Kenny Marshall, Council Danny Coleman, Vice Mayor Randy McBroom, Mayor Chaz Molder, City Manager Tony Massey, City Recorder Thad Jablonski and Recording Secretary Liz Bermudez. City Attorney Tim Tisher was absent.

INVOCATION BY ERIC NICHOLS OF CONNECTION CHURCH

PLEDGE OF ALLEGIANCE

Vice Mayor McBroom led the Pledge of Allegiance.

APPROVAL OF AGENDA

Mayor Molder requested Item 10.4, Ordinance No. 4529 be moved on the agenda to after Item 5.2. Mayor Molder moved to approve the agenda as amended with Item 10.4 moving to after Item 5.2. Council Member Greene seconded the motion.

All Council Members present voted aye.

PRESENTATIONS

Item 5.1. - INTRODUCTION OF THE 2024-2025 COLUMBIA MAYOR'S YOUTH

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

COUNCIL MEMBERS

Mayor Molder read comments that were prepared for him and introduced the 2024-2025 Mayor's Youth Council Members. The Mayor's Youth Council participated in a group swearing-in ceremony. City of Columbia Intern and Youth Council Member Tre Martin also spoke about what it means to be part of the Mayor's Youth Council. The prepared comments for Mayor Molder are attached to the minutes to be part of the record.

Item 5.2. - QUARTERLY PRESENTATION BY TRAVIS GROTH, VICE PRESIDENT OF MAURY COUNTY CHAMBER AND ECONOMIC ALLIANCE

Travis Groth provided a brief update to City Council on economic activities occurring throughout Columbia and the Maury County area.

Item 10.4. - 2ND CONSIDERATION ON ORDINANCE NO. 4529 AS AMENDED - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY REVISING THE VILLAGES AT CARTERS CREEK PUD MASTER PLAN AT TAX MAP 51 PARCEL 22.03 OFF NASHVILLE HIGHWAY AND NAPA VALLEY WAY - WARD 5.

There was discussion before the vote. Mayor Molder moved to approve Ordinance No. 4529 as amended on second consideration with Exhibit C replacing Exhibit A and Exhibit D replacing Exhibit B. Council Member Greene seconded the motion.

All Council Members present voted aye.

ORGANIZATIONAL BUSINESS

Item 6.1. - APPROVE THE MINUTES OF THE OCTOBER 10, 2024 CITY COUNCIL MEETING

Council Member Marshall moved to approve the October 10, 2024 City Council Meeting Minutes. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 6.2. - APPOINTMENT OF A CITY ATTORNEY

Mayor Molder moved to approve appointing Jake Hubbell as the next City Attorney. Council Member Greene seconded the motion.

All Council Members present voted aye.

It was advised that Mayor would negotiate a contract with Mr. Hubbell for the December agenda and Mr. Hubbell would take on his new role in January.

Mayor Molder left the meeting at 6:06 p.m. Vice Mayor McBroom took over the rest of the proceedings.

CONSENT AGENDA

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

Council Member Coleman moved to approve the consent agenda. Council Member Greene seconded the motion.

All Council Members present voted aye and the following items were approved:

Item 7.1. - APPROVE DISBURSEMENTS FOR THE MONTH OF SEPTEMBER 2024 IN THE AMOUNT OF \$7,449,436.44

Item 7.2. - APPROVE PAYMENT TO MAURY COUNTY TO PROVIDE FUNDING FOR THE MAURY COUNTY/CITY OF COLUMBIA ANIMAL SERVICES FACILITY FOR THE FIRST QUARTER OF FY 2025 \$67,500

Item 7.3. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN AN AMENDMENT TO THE CONTRACT WITH TENNESSEE PROPERTY MANAGEMENT LLC IN THE AMOUNT OF \$18,000

Item 7.4. - APPROVE BID AWARD AND AUTHORIZE THE MAYOR TO EXECUTE CONTRACT WITH BLUEBIRD ROOFING FOR ROOF REPLACEMENT AT CITY HALL IN THE AMOUNT OF \$200,000.

Item 7.5. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN AN AGREEMENT BETWEEN GREEN TRAILS, LLC, BOBBY SANDS AND BETH SANDS, AND THE CITY OF COLUMBIA REGARDING THE RELOCATION AND IMPROVEMENT OF BAKER ROAD AT BEAR CREEK PIKE, AND THE SUBSEQUENT ABANDONMENT OF EXCESS RIGHT-OF-WAY - WARD 5

Item 7.6. - APPROVE REIMBURSEMENT IN THE AMOUNT OF \$130,000 TO LENNAR HOMES OF TENNESSEE, LLC FOR HONEY FARMS TOWNHOMES, PHASE 1A

Item 7.7. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE AGREEMENT FOR ENGINEERING SERVICES ASSET MANAGEMENT PLAN CONTRACT BETWEEN THE CITY OF COLUMBIA AND J.R. WAUFORD & COMPANY IN THE AMOUNT OF \$49,000

Item 7.8. - APPROVE THE PURCHASE OF DESKTOP, TOWERS, TABLETS AND ACCESSORIES FROM DELL TECHNOLOGIES IN THE AMOUNT OF \$72,850.39

Item 7.9. - APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE A ONE-YEAR AGREEMENT WITH WORKPLACE SERVICES CORPORATION, DBA LIFESERVICES EAP FOR EMPLOYEE ASSISTANCE PROGRAM SERVICES

ADMINISTRATION

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

RESOLUTIONS

Item 9.1. - RESOLUTION NO. 24-67 - A RESOLUTION AUTHORIZING THE ACQUISITION OF PROPERTY AND EASEMENTS INCLUDING THE AUTHORIZATION OF EMINENT DOMAIN PROCEEDING IF NECESSARY FOR THE BEAR CREEK PIKE PUMP STATION RELOCATION AND SEWER IMPROVEMENTS PROJECT

Council Member Coleman moved to approve Resolution No. 24-67. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 9.2. - RESOLUTION NO. 24-71 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING DOLLAR GENERAL - BEAR CREEK PIKE

Council Member Coleman moved to approve Resolution No. 24-71. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 9.3. - RESOLUTION NO. 24-72 - TAX CORRECTIONS

Council Member Coleman moved to approve Resolution No. 24-72. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 9.4. - RESOLUTION NO. 24-73 - A RESOLUTION ACCEPTING A DONATION OF \$3,058.14 (THREE THOUSAND FIFTY-EIGHT DOLLARS AND FOURTEEN CENTS) FOR THE PURCHASE OF EQUIPMENT AND SUPPLIES FOR COLUMBIA FIRE & RESCUE -

Council Member Coleman moved to approve Resolution No. 24-73. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 9.5. - RESOLUTION NO. 24-74 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING QUAIL RUN, PHASE 4

Council Member Coleman moved to approve Resolution No. 24-74. Council Member Greene seconded the motion.

All Council Members present voted aye.

Item 9.6. - RESOLUTION NO. 24-75 – SPECIAL ASSESSMENT CORRECTIONS

Council Member Coleman moved to approve Resolution No. 24-75. Council Member Greene seconded the motion.

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

All Council Members present voted aye.

Item 9.7. - RESOLUTION NO. 24-76 - A RESOLUTION ACCEPTING DONATIONS VALUED AT APPROXIMATELY ONE THOUSAND DOLLARS (\$1,000) FROM MR. AND MRS. TONY AND CONNIE MASSEY TO THE CITY OF COLUMBIA FOR THE CITY OF COLUMBIA ANNUAL EMPLOYEE CHRISTMAS PARTY

Council Member Coleman moved to approve Resolution No. 24-76. Council Member Greene seconded the motion.

All Council Members present voted aye.

Vice Mayor McBroom thanked Mr. Massey for this donation.

ORDINANCES

2ND CONSIDERATION OF ORDINANCE NO. 4527 - AN ORDINANCE AMENDING ORDINANCE NO. 4400, THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE REGARDING BUILDING, LOT AND BUILDING SITE STANDARDS IN ARTICLE 4 BY REPEALING SUCH ARTICLE AND REPLACING IT WITH A NEW ARTICLE 4 BUILDING, LOT AND BUILDING SITE STANDARDS - CITYWIDE

Council Member Coleman moved to approve Ordinance No. 4527 on second consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

2ND CONSIDERATION OF ORDINANCE NO. 4528 - AN ORDINANCE AMENDING ORDINANCE NO. 4400, THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE REGARDING SIGN STANDARDS IN ARTICLE 7 BY REPEALING SUCH ARTICLE AND REPLACING IT WITH A NEW ARTICLE 7 SIGN SITE STANDARDS - CITYWIDE

Council Member Coleman moved to approve Ordinance No. 4528 on second consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

2ND CONSIDERATION ON ORDINANCE NO. 4530 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400, THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY REZONING PROPERTIES LOCATED AT CARMACK BLVD., CEMETERY AVE., AND PENCIL ALLEY, BEING TAX MAP 99I GROUP D PARCELS 3, 7, 7.01, 7.02 AND 7.04 FROM SD-LI (LIGHT INDUSTRIAL SPECIAL DISTRICT) TO CD-5 (URBAN CENTER CHARACTER DISTRICT) - WARD 3

Mr. Robert Scribner and Ms. Dollie Shipp spoke against this item referencing property values decreasing, privacy issues and not being family oriented. There was discussion between Council and Development Services Director Keltner on the differences

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

between the current zoning and the recommended zoning.

Council Member Greene moved to approve Ordinance No. 4530 on second consideration. Council Member Coleman seconded the motion.

All Council Members present voted aye.

2ND CONSIDERATION OF ORDINANCE NO. 4531 - AN ORDINANCE TO ABANDON AN EASEMENT ON PROPERTY LOCATED ON N. JAMES CAMPBELL BLVD AND BEING TAX MAP 089 PARCELS 41.00 AND 41.13 AND REPLACING SUCH EASEMENT WITH A NEW DEFINED EASEMENT AND AUTHORIZING THE CONVEYANCE OF SUCH ABANDONED EASEMENT TO THE PROPERTY OWNERS

Council Member Greene moved to approve Ordinance No. 4531 on second consideration. Council Member Coleman seconded the motion.

All Council Members present voted aye.

1ST CONSIDERATION OF ORDINANCE NO. 4532 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT PROPERTY TAXES

Council Member Coleman moved to approve Ordinance No. 4532 on first consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

1ST CONSIDERATION OF ORDINANCE NO. 4533 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT SPECIAL ASSESSMENTS

Council Member Coleman moved to approve Ordinance No. 4533 on first consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

1ST CONSIDERATION OF ORDINANCE NO. 4534 – AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE NO. 4503 PROVIDING FOR REVISIONS TO THE GENERAL AND CAPITAL PROJECTS FUNDS AND ESTABLISH THE DATE OF DECEMBER 12, 2024 AS THE DATE OF PUBLIC HEARING

Council Member Coleman moved to approve Ordinance No. 4534 on first consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

1ST CONSIDERATION ON ORDINANCE NO. 4535 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY AMENDING THE HONEY FARM PUD MASTER PLAN AT TAX MAP 51 PARCEL 58.03 IN HONEY FARM CROSSING LOCATED OFF HONEY FARM WAY AND LEAFCUTTER BEE ROAD - WARD 5

After a brief discussion, Council Member Coleman moved to approve Ordinance No.

CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 14, 2024 - 5:30 PM

4535 on first consideration. Council Member Greene seconded the motion.

All Council Members present voted aye.

OTHER BUSINESS

Tourism and Marketing Director Kellye Murphy advised the Christmas Parade and Christmas Tree Lighting will be separate events this year. The tree lighting would take place during First Friday on December 6th around 5:30 p.m. and the Christmas Parade will be on Saturday, December 7th.

EXECUTIVE SESSION

ADJOURNMENT

There being no further business Council Member Coleman moved to adjourn the meeting. Council Member Greene seconded the motion. All members present voted aye. The meeting adjourned at 06:37 PM.

UPCOMING EVENTS

Item 14.1. - ANNUAL CITY OF COLUMBIA EMPLOYEE CHRISTMAS LUNCHEON - 11 A.M. - 1 P.M. - MEMORIAL BUILDING - WEDNESDAY, DECEMBER 11, 2024

Item 14.2. - RECEPTION - 4:15 P.M. - 5:30 P.M. - CITY HALL, AREA OUTSIDE OF COUNCIL CHAMBERS - THURSDAY, DECEMBER 12, 2024



CMYC INTRODUCTION & SWEARING IN

November 14, 2024 5:30 PM
City of Columbia Council Chambers

Mayor's Comments

Thank you, Council Members, for the opportunity to introduce the 2024-2025 Mayor's Youth Council.

This is the fourth year of the Mayor's Youth Council, and I am proud to present a group of exceptional young leaders. These students represent schools across Columbia and Maury County—Columbia Central, Columbia Academy, Mount Pleasant, Hampshire, Culleoka, Spring Hill, Zion, and Agathos. Many of them are student council members or presidents, already taking on leadership roles and representing a diverse range of voices and perspectives. Five of these students are returning members, bringing their invaluable experience to the table.

Over the past four years, the Mayor's Youth Council has worked on several meaningful projects aimed at bettering our community, with a particular focus on environmental issues. Last year, the Council partnered with Kids On Stage of Maury County and McEwen Group to address the pressing water conservation challenges facing the Duck River. The students collaborated to propose innovative policy ideas and produced a powerful video that was presented to the Columbia City Council.

This year, they are continuing their efforts, working to further educate and engage our community on the importance of water conservation, which remains a vital issue as our city grows. But it's not just about the projects they're working on. These students are gaining invaluable, hands-on experience by attending City Council meetings, learning about city departments and services and dedicating time to volunteer and serve others. These experiences are giving them a deeper understanding of how local government functions and how they, as future leaders, can be a force for positive change.

As Columbia continues to grow, the Mayor's Youth Council will be key in cultivating leadership and civic involvement among our young people. The Council's objectives are to educate students about local government, provide them direct access to city leaders, and create a network of student representatives who can serve as liaisons between their schools and our city.

These students are not just the leaders of tomorrow—they are the leaders of today, already contributing to their community in impactful ways. Their participation in the Mayor's Youth Council will help build a stronger, more engaged, and more informed future for Columbia.

Thank you for your continued support of this outstanding group of students. With your help, we are empowering them to make a lasting difference in our city.

Swear CMYC in as a group



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Tara Ferry, Benefits Administrator, tferry@columbiatn.gov, (931) 560-1572

AGENDA ITEM TITLE: APPROVE THE RETIREMENT BENEFITS FOR NICOLE FALL, POLICE CAPTAIN, POLICE DEPARTMENT AND PRESENTATION OF GIFT CHECK AND RETIREMENT PLAQUE BY MAYOR MOLDER

RECOMMENDATION: Approve.

INFORMATION: Nicole Fall has been an employee of the City of Columbia for 28 years. Her effective retirement date is December 13, 2024 with pension payments to begin on January 1, 2025.

CERTIFICATION:

ATTACHMENTS: None



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Tara Ferry, Benefits Administrator, tferry@columbiatn.gov, (931) 560-1572

AGENDA ITEM TITLE: APPROVE THE RETIREMENT BENEFITS FOR DONNA OSMON, SENIOR ADMINISTRATIVE ASSISTANT, PUBLIC WORKS AND PRESENTATION OF GIFT CHECK AND RETIREMENT PLAQUE BY MAYOR MOLDER

RECOMMENDATION: Approve.

INFORMATION: Donna Osmon has been an employee of the City of Columbia for 20 years. Her effective retirement date is December 27, 2024 with pension payments to begin on January 1, 2025.

CERTIFICATION:

ATTACHMENTS: None



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Tara Ferry, Benefits Administrator, tferry@columbiatn.gov, (931) 560-1572

AGENDA ITEM TITLE: APPROVE THE RETIREMENT BENEFITS FOR JAMES PENNINGTON,
EQUIPMENT OPERATOR II, STREETS DEPARTMENT

RECOMMENDATION: Approve.

INFORMATION: James Pennington has been an employee of the City of Columbia for 27 years. His effective retirement date is December 13, 2024 with pension payments to begin on January 1, 2025.

CERTIFICATION:

ATTACHMENTS: None

CITY OF COLUMBIA
DISBURSEMENTS FOR MONTH ENDING OCTOBER 31, 2024

FUND	GROSS	TRANSFERS & CD's	PAYROLL TRANSFERS	NET TOTAL
General Fund	4,477,496.82	1,089,989.17	1,524,487.01	1,863,020.64
Sanitation Fund	430,353.42	40,297.29	85,810.59	304,245.54
Wastewater Fund	1,451,921.76	88,996.74	198,034.74	1,164,890.28
Street & Transportation Fund				-
State Street Aid	35,858.90			35,858.90
Drug Fund	3,309.24			3,309.24
Debt Service Fund	680,048.27			680,048.27
Capital Projects Fund	2,096,869.24	709,942.86		1,386,926.38
Sewer Revenue & Tax Bond Issue				-
Sewer Impact Fee #2				-
Insurance Fund	431,541.92	267,808.26		163,733.66
2017 GO Public Imp Bonds				-
2010 GO Bond Issue				-
Cleary Construction Escrow				-
Industrial Development Board				-
Grant Fund	8,102.00			8,102.00
	\$ 9,615,501.57	\$ 2,197,034.32	\$ 1,808,332.34	\$ 5,610,134.91

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 1

200967	10/3/2024	City Of Col Employees Retireme	732,925.35
200968	10/3/2024	ACE HARDWARE	273.04
200969	10/3/2024	Atmos Energy	133.40
200970	10/3/2024	BEST CLEANERS OF COLUMBIA, LLC	751.10
200971	10/3/2024	BREAK TIME SERVICES	112.50
200972	10/3/2024	Break Time Services	80.00
200973	10/3/2024	Cintas Corporation #241	1,268.26
200974	10/3/2024	City Of Col Employees Retireme	191,171.74
200975	10/3/2024	City Of Col Tn Retirement	25,035.08
200976	10/3/2024	CMS Uniforms & Equipment	1,228.40
200977	10/3/2024	Columbia Firefighter Assn	496.25
200978	10/3/2024	COLUMBIA PEACE AND JUSTICE INITIATIVE	2,000.00
200979	10/3/2024	COLUMBIA POWER & WATER SYSTEMS	20,580.20
200980	10/3/2024	COMMONWEALTH HERITAGE GROUP LLC	15,148.35
200981	10/3/2024	Culleoka Company LLC	833.00
200982	10/3/2024	Duck River Electric	2,550.57
200983	10/3/2024	Ford of Columbia	3,892.28
200984	10/3/2024	Freedom Hill Land Management	17,117.90
200985	10/3/2024	Daily Herald (Ads)	1,596.09
200986	10/3/2024	GULF STATES DISTRIBUTORS INC	18,761.40
200987	10/3/2024	Hach Company	3,000.00
200988	10/3/2024	Heritage-Crystal Clean, LLC	1,272.16
200989	10/3/2024	Hughes Building Group LLC	10,195.43
200990	10/3/2024	IDEXX Distribution, Inc.	1,305.80
200991	10/3/2024	Impressions	58.98
200992	10/3/2024	In & Around Nashville	5,210.00
200993	10/3/2024	JOURNAL COMMUNICATIONS INC	6,535.00
200994	10/3/2024	Law Enforcement Accreditation	300.00
200995	10/3/2024	Leaf Capital Funding LLC	643.00
200996	10/3/2024	Marshall County Solid Waste and Recycling	2,063.10
200997	10/3/2024	Maury Co United Way	538.25
200998	10/3/2024	Maury County 911	21,549.00
200999	10/3/2024	Maury County Solid Waste	108,248.16
201000	10/3/2024	Mid Tn Painting Pros	4,827.00
201001	10/3/2024	Mike Dawson Electrical	3,025.00
201002	10/3/2024	Mutual Of Omaha	16,225.57
201003	10/3/2024	N & S Waterproofing, Llc	53,900.00
201004	10/3/2024	Parman Energy Group LLC	436.92
201005	10/3/2024	Phillips Distributing	1,725.00
201006	10/3/2024	PROCARE PBM	46,473.06
201007	10/3/2024	Randolph Electronics	39.72
201008	10/3/2024	KAMRAN HAIDARI	250.00
201009	10/3/2024	S & W Contracting Co Inc	39,238.00

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 2

201010	10/3/2024	Safe Industries	513.00
201011	10/3/2024	Sherrill Morgan	9,875.00
201012	10/3/2024	Simpleview, LLC	1,312.50
201013	10/3/2024	SRM Concrete	2,956.00
201014	10/3/2024	State Of TN Attn: Lily White	114.00
201015	10/3/2024	State Of TN Dept Of Revenue	9.50
201016	10/3/2024	StyleBlueprint LLC	3,250.00
201017	10/3/2024	Ted's Sporting Goods	150.00
201018	10/3/2024	Temple Inc	185.00
201019	10/3/2024	Tennessee Electrical Inc	2,220.00
201020	10/3/2024	Tn Dept Of Revenue	489.63
201021	10/3/2024	TN Property Management	6,966.93
201022	10/3/2024	Tri Star Energy	2,556.34
201023	10/3/2024	TriStar Elevator LLC	1,142.00
201024	10/3/2024	VERIZON CONNECT	322.15
201025	10/3/2024	Volunteer Paving LLC	1,092.84
201026	10/3/2024	W W Grainger Inc	138.16
201027	10/3/2024	Waynes Pest Control	485.00
201028	10/3/2024	Wells Fargo Financial Leasing, Inc	523.39
201029	10/3/2024	Xylem Dewatering Solutions Inc	5,714.75
201030	10/10/2024	ACE HARDWARE	304.68
201031	10/10/2024	Applied Industrial Technologies	403.21
201032	10/10/2024	Applied Thermal System	393.29
201033	10/10/2024	AT&T	73.52
201034	10/10/2024	CHOICE SCREENING	95.00
201035	10/10/2024	Cintas Corporation #241	1,186.47
201036	10/10/2024	CMS Uniforms & Equipment	760.00
201037	10/10/2024	Columbia Oil Company Inc	7,315.75
201038	10/10/2024	COLUMBIA POWER & WATER SYSTEMS	92,075.75
201039	10/10/2024	COMBINED INSURANCE, A CHUBB COMPANY	901.76
201040	10/10/2024	CPWS - Broadband	600.00
201041	10/10/2024	David's Lock & Key Inc	607.10
201042	10/10/2024	Defense Technology LLC	1,990.00
201043	10/10/2024	Dell Marketing L P	134.35
201044	10/10/2024	Duck River Electric	421.65
201045	10/10/2024	Ford of Columbia	735.00
201046	10/10/2024	GALLATIN POLICE DEPARTMENT	50.00
201047	10/10/2024	Guthrie Sales & Service Inc	515.29
201048	10/10/2024	Henry E Hildebrand III	56.71
201049	10/10/2024	J R Wauford & Co Cons Eng, Inc	7,500.00
201050	10/10/2024	K & K SAFETY	294.62
201051	10/10/2024	Kelli Johnson	0.00
201052	10/10/2024	Kim Dale	151.42

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 3

201053	10/10/2024	Maury County 911	7,806.96
201054	10/10/2024	Motorola Solutions Inc	69,687.00
201055	10/10/2024	Muletown Rec	25,000.00
201056	10/10/2024	Music City Publications, Inc.	8,500.00
201057	10/10/2024	Needle And Grain	166.25
201058	10/10/2024	NEXUS HOLDING	2,558.50
201059	10/10/2024	Office Warehouse LLC	19.99
201060	10/10/2024	OnSite Environmental	2,583.72
201061	10/10/2024	PLACER LABS INC	24,000.00
201062	10/10/2024	PRIME CONTROLS LP	1,418.00
201063	10/10/2024	Reach Technologies	244.78
201064	10/10/2024	Robert J Young Company LLC	41.22
201065	10/10/2024	SDH Nashville LLC	33,336.48
201066	10/10/2024	Siddons-Martin Emergency Group LLC	499.91
201067	10/10/2024	Simple Com	36.00
201068	10/10/2024	Southern Duplicating of Middle Tennessee	650.78
201069	10/10/2024	Sun Life Financial	20,056.60
201070	10/10/2024	Ted's Sporting Goods	6,247.49
201071	10/10/2024	TEMPLETON & ASSOCIATES EQUIPMENT SALES, INC	7,185.00
201072	10/10/2024	TKC ARCHITECTURE & ENGINEERING	225.00
201073	10/10/2024	TN Property Management	7,266.93
201074	10/10/2024	Tri Star Energy	2,340.21
201075	10/10/2024	TRUE OMNI LLC	23,750.00
201076	10/10/2024	Valorence, LLC	2,796.00
201077	10/10/2024	Vulcan Materials Co	273.65
201078	10/10/2024	Waynes Pest Control	175.00
201079	10/10/2024	Waypoint Analytical, LLC	1,473.00
201080	10/10/2024	WM CORPORATE SERVICES, INC	16,690.31
201081	10/17/2024	ACE HARDWARE	483.70
201082	10/17/2024	Advance Paving	11,000.00
201083	10/17/2024	AMER FAMILY LIFE ASSURANCE	40.30
201084	10/17/2024	AT&T	1,424.65
201085	10/17/2024	AT&T	148.59
201086	10/17/2024	Atmos Energy	1,278.99
201087	10/17/2024	Best One Tire	4,879.09
201088	10/17/2024	Better Business Solutions	247.50
201089	10/17/2024	Break Time Services	96.00
201090	10/17/2024	Cintas Corporation #241	2,368.13
201091	10/17/2024	Columbia Firefighter Assn	496.25
201092	10/17/2024	Columbia Oil Company Inc	3,230.11
201093	10/17/2024	COLUMBIA POWER & WATER SYSTEMS	13,356.47
201094	10/17/2024	COMMONWEALTH HERITAGE GROUP LLC	29,850.00
201095	10/17/2024	Complete Forms Supply Co LLC	1,317.90

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 4

201096	10/17/2024	Dominion Window Washing	40.00
201097	10/17/2024	Environmental Products Group Inc	7,769.45
201098	10/17/2024	FLOYD APPRAISAL WORKS INC	900.00
201099	10/17/2024	Freedom Hill Land Management	1,345.00
201100	10/17/2024	Daily Herald (Ads)	71.88
201101	10/17/2024	GAS APPLIANCE REPAIR SERVICE	225.00
201102	10/17/2024	J & M Supply Solutions	28.56
201103	10/17/2024	J R Wauford & Co Cons Eng, Inc	37,000.00
201104	10/17/2024	Jacob Potts	137.18
201105	10/17/2024	Jim's Auto Accessories Inc	140.13
201106	10/17/2024	Kimley-Horn & Associates, Inc	10,500.00
201107	10/17/2024	Leaf Capital Funding LLC	643.00
201108	10/17/2024	LIGHT BULB DEPOT 7 LLC	782.10
201109	10/17/2024	Liquidity Services Operations LLC	453.74
201110	10/17/2024	Lose Design - Lose & Associates, Inc	23,887.40
201111	10/17/2024	Mail Call	1,504.60
201112	10/17/2024	Mark Evans And Associates	1,800.00
201113	10/17/2024	Maury Co United Way	538.25
201114	10/17/2024	Maury Regional Medical Group	40.00
201115	10/17/2024	NAFECO Inc	42,283.19
201116	10/17/2024	Needle And Grain	95.00
201117	10/17/2024	NexAir LLC	40.58
201118	10/17/2024	D Nickell Company LLC	196,831.14
201119	10/17/2024	Public Entity Partners	38,301.91
201120	10/17/2024	Gholamreza Ebrahimzadeh	495.00
201121	10/17/2024	Naomi Lutz	384.77
201122	10/17/2024	Rogers Group Inc	462.26
201123	10/17/2024	Ryan Homes	954.00
201124	10/17/2024	Safe Industries	600.00
201125	10/17/2024	SRM Concrete	1,260.00
201126	10/17/2024	State Systems, LLC	675.00
201127	10/17/2024	Trailer Store	3,900.00
201128	10/17/2024	Tri Star Energy	1,391.36
201129	10/17/2024	TURF TANK	20.95
201130	10/17/2024	UNITED FARM & HOME COOPERATIVE	4,829.55
201131	10/17/2024	United Waste Haulers Of TN LLC	5,522.48
201132	10/17/2024	US Bank Trust Natl Assn	1,023,870.00
201133	10/17/2024	Visual Media Co LLC	600.00
201134	10/17/2024	Volkert Inc	2,249.00
201135	10/17/2024	Volunteer Paving LLC	340.56
201136	10/17/2024	Waynes Pest Control	175.00
201137	10/17/2024	Waypoint Analytical, LLC	358.00
201138	10/17/2024	Whitney Herrington	300.00

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 5

201139	10/17/2024	WM CORPORATE SERVICES, INC	18,249.57
201140	10/17/2024	JUDY - ESCROW	9,514.47
201141	10/17/2024	Judy Construction Company	222,095.63
201142	10/24/2024	COMMISSION ON ACCREDITATION	746.63
201143	10/24/2024	Aaron Jackson Lancaster Jr.	362.00
201144	10/24/2024	ACE HARDWARE	353.72
201145	10/24/2024	Atmos Energy	334.20
201146	10/24/2024	Auto Trim Design	2,250.00
201147	10/24/2024	Break Time Services	232.50
201148	10/24/2024	Certified Languages International	101.50
201149	10/24/2024	C.E.S. CITY ELECTRIC SUPPLY CO	785.19
201150	10/24/2024	CHARLES MURPHY	120.00
201151	10/24/2024	Chrysler Dodge Jeep Ram of Columbia	35,328.00
201152	10/24/2024	Cintas Corporation #241	1,951.43
201153	10/24/2024	CMS Uniforms & Equipment	276.64
201154	10/24/2024	Colorkraft Auto Refinishers, LLC	3,712.50
201155	10/24/2024	Columbia Oil Company Inc	35,782.00
201156	10/24/2024	COLUMBIA POWER & WATER SYSTEMS	26,871.27
201157	10/24/2024	Consolidated Pipe & Supply	494.00
201158	10/24/2024	Cook's Pest Control Inc	117.00
201159	10/24/2024	Culleoka Company LLC	1,653.00
201160	10/24/2024	D & D Towing & Recovery	175.00
201161	10/24/2024	David C Williams	362.00
201162	10/24/2024	David's Lock & Key Inc	184.45
201163	10/24/2024	Defense Technology LLC	1,501.92
201164	10/24/2024	Dell Marketing L P	293.11
201165	10/24/2024	Dickens Turf & Landscape Supply	1,004.40
201166	10/24/2024	Dixie Diesel Service	3,908.34
201167	10/24/2024	Duck River Electric	361.48
201168	10/24/2024	FedEx Freight	184.00
201169	10/24/2024	Firstnet Services Provided By AT&T Mobility	412.84
201170	10/24/2024	Fleming Sheet Metal Shop	900.00
201171	10/24/2024	Ford of Columbia	3,595.68
201172	10/24/2024	GEO-TECHNOLOGY ASSOCIATES, INC	783.75
201173	10/24/2024	Glen Alexander, R.L.S. #2035	940.00
201174	10/24/2024	Gresham Smith & Partners	3,376.61
201175	10/24/2024	Hach Company	578.20
201176	10/24/2024	HURST-ROSCHE, INC	16,031.50
201177	10/24/2024	INTERSTATE BILLING SERVICE, INC	102.64
201178	10/24/2024	Jeff DeWire	153.00
201179	10/24/2024	Jeff Riggins	153.00
201180	10/24/2024	Jim's Auto Accessories Inc	37.14
201181	10/24/2024	JOSEPH BOSHERS	49.00

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 6

201182	10/24/2024	JOSHUA GUTTOWSKY	49.00
201183	10/24/2024	Joshua Seltz	362.00
201184	10/24/2024	KCS BUILDING GROUP LLC	284,109.60
201185	10/24/2024	LADD'S	308.69
201186	10/24/2024	LANDSCAPE STRUCTURES INC	683,405.69
201187	10/24/2024	Leaf Capital Funding LLC	737.00
201188	10/24/2024	Lifestyle Publications, LLC	1,440.00
201189	10/24/2024	Maury Co Government	14,791.06
201190	10/24/2024	Maury County Equipment	1,024.74
201191	10/24/2024	Maury County Solid Waste	101,284.88
201192	10/24/2024	MAURY REGIONAL MEDICAL CENTER	30.00
201193	10/24/2024	Maury Regional Hospital Marshall Medical Ctr	10,657.00
201194	10/24/2024	Maury Regional Medical Group	1,724.00
201195	10/24/2024	Melissa Sanders	75.00
201196	10/24/2024	MICHAEL BARNICK	49.00
201197	10/24/2024	Municipal Emergency Services	3,381.84
201198	10/24/2024	Parman Energy Group LLC	431.42
201199	10/24/2024	Playpower Lt Farmington, Inc.	20,835.00
201200	10/24/2024	Preventia Security	84.00
201201	10/24/2024	PROCARE PBM	51,091.00
201202	10/24/2024	20/20 TITLE LLC	44.30
201203	10/24/2024	Richard Timberlake	125.00
201204	10/24/2024	Robert J Young Company LLC	162.00
201205	10/24/2024	Robert McKeon	362.00
201206	10/24/2024	Rogers Group Inc	92.44
201207	10/24/2024	Roof Systems, Inc.	1,850.00
201208	10/24/2024	Samsara Inc	993.57
201209	10/24/2024	Siddons-Martin Emergency Group LLC	779.11
201210	10/24/2024	SOUTH CENTRAL SERVICES	150.00
201211	10/24/2024	SRM Concrete	1,416.43
201212	10/24/2024	Sunbelt Rentals Inc	802.40
201213	10/24/2024	T-MOBILE	96.54
201214	10/24/2024	The Hogan Company	3,497.91
201215	10/24/2024	TN ELECTRICAL INC	5,100.00
201216	10/24/2024	TN Fire Equipment &	14,438.40
201217	10/24/2024	TRAVIS HANVY	49.00
201218	10/24/2024	TRISTAR BANK	75,973.27
201219	10/24/2024	Turner & Osborne Tire Co	194.38
201220	10/24/2024	UNITED FARM & HOME COOPERATIVE	1,404.40
201221	10/24/2024	United Waste Haulers Of TN LLC	1,969.08
201222	10/24/2024	Unum Life Insurance Co Of Amer	3,946.00
201223	10/24/2024	Verizon	4,320.32
201224	10/24/2024	Verizon Wireless 01	177.76

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 7

201225	10/24/2024	Verizon Wireless	04	2,514.99
201226	10/24/2024	Verizon Wireless	09	88.88
201227	10/24/2024	Volunteer Paving LLC		136.40
201228	10/24/2024	Vulcan Materials Co		247.23
201229	10/24/2024	W W Grainger Inc		59.70
201230	10/24/2024	WAVETRONIX, LLC		124,180.00
201231	10/24/2024	Zachary E Garner		362.00
201232	10/31/2024	ACE HARDWARE		277.07
201233	10/31/2024	Alex Troge		272.39
201234	10/31/2024	AT&T		1,425.07
201235	10/31/2024	AT&T (Fiber Optics)		711.92
201236	10/31/2024	Atmos Energy		479.70
201237	10/31/2024	Better Business Solutions		128.70
201238	10/31/2024	BLUE RIDGE MOUNTAIN DRONES, LLC		1,200.00
201239	10/31/2024	Break Time Services		176.50
201240	10/31/2024	CHARTER COMMUNICATIONS		1,099.00
201241	10/31/2024	Chrysler Dodge Jeep Ram of Columbia		260.00
201242	10/31/2024	Chrysler Dodge Jeep Ram of Columbia		54,308.00
201243	10/31/2024	Cintas Corporation #241		675.09
201244	10/31/2024	City Of Col Employees Retireme		216,384.54
201245	10/31/2024	City Of Col Tn Retirement		24,644.26
201246	10/31/2024	CMS Uniforms & Equipment		760.00
201247	10/31/2024	Colonial Life		7,267.30
201248	10/31/2024	Columbia Firefighter Assn		496.25
201249	10/31/2024	COLUMBIA POWER & WATER SYSTEMS		2,156.21
201250	10/31/2024	Complete Forms Supply Co LLC		4,020.57
201251	10/31/2024	County Record Services LLC		4,933.07
201252	10/31/2024	Cumberland International		120,963.91
201253	10/31/2024	D & D Towing & Recovery		350.00
201254	10/31/2024	David's Lock & Key Inc		114.00
201255	10/31/2024	Duck River Electric		248.79
201256	10/31/2024	Eco-Tech Inc		1,053.50
201257	10/31/2024	Rod Guttowsky		8.00
201258	10/31/2024	Firstnet Services Provided By AT&T Mobility		1,784.41
201259	10/31/2024	Fleming Sheet Metal Shop		1,800.00
201260	10/31/2024	Hach Company		190.00
201261	10/31/2024	Holston Gases		7,147.95
201262	10/31/2024	Impressions		368.00
201263	10/31/2024	Jim's Auto Accessories Inc		117.44
201264	10/31/2024	Johnson Controls		119.00
201265	10/31/2024	Jones & Lang Sporting Goods		120.00
201266	10/31/2024	KCS BUILDING GROUP LLC		4,404.00
201267	10/31/2024	Mackel Reagan		149.00

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

POOLED CASH CHECK LISTING

PAGE 8

201268	10/31/2024	Maury Co United Way	538.25
201269	10/31/2024	Maury Regional Hospital Marshall Medical Ctr	13,081.00
201270	10/31/2024	Maury Regional Medical Group	1,370.00
201271	10/31/2024	JOHN P ROBERTS	75.00
201272	10/31/2024	SHEILA WITHERSPOON	75.00
201273	10/31/2024	MissionSquare Retirement	250.00
201274	10/31/2024	Neel-Schaffer	1,800.00
201275	10/31/2024	Nixon Power Services LLC	335.00
201276	10/31/2024	North Central Laboratories-NCL of Wisconsin, Inc	1,801.33
201277	10/31/2024	REA Service, LLC	1,050.00
201278	10/31/2024	Lovell Construction	100.00
201279	10/31/2024	Regina Connelly	67.67
201280	10/31/2024	Robert J Young Company LLC	308.74
201281	10/31/2024	Simple Com	6.00
201282	10/31/2024	Simple Com	3,002.00
201283	10/31/2024	Southern Sales Co	1,137.50
201284	10/31/2024	SRM Concrete	668.50
201285	10/31/2024	Sunbelt Rentals Inc	595.80
201286	10/31/2024	Tennessee One-Call	327.00
201287	10/31/2024	Thomson Reuters - West	74.00
201288	10/31/2024	TN BUREAU OF INVESTIGATION	1,120.00
201289	10/31/2024	Trent Thomson	315.00
201290	10/31/2024	United Waste Haulers Of TN LLC	986.86
201291	10/31/2024	Verizon Wireless 03	41.94
201292	10/31/2024	Volunteer Paving LLC	89.76
201293	10/31/2024	Vulcan Materials Co	97.16
201294	10/31/2024	VULCAN, INC	1,790.00
201295	10/31/2024	Water Management Services LLC	1,350.00
201296	10/31/2024	Waypoint Business Solutions LLC	4,767.37
201297	10/31/2024	Wells Fargo Financial Leasing, Inc	243.57
201298	10/31/2024	WILCOLOCAL MEDIA	810.00
201299	10/31/2024	WM CORPORATE SERVICES, INC	22,431.95
201300	10/31/2024	Xylem Dewatering Solutions Inc	2,298.03

GENERAL FUND

Total Purchase Cards:	\$ -
Total Payroll Transfers:	\$ 1,524,487.01
Total Misc. Transfers:	\$ 1,089,989.17
Total Checks:	<u>\$ 1,863,020.64</u>
Total:	\$ 4,477,496.82

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

PAGE 9

STATE STREET AID

Total Purchase Cards:	\$	-
Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>35,858.90</u>
Total:	\$	35,858.90

SANITATION

Total Purchase Cards:	\$	-
Total Payroll Transfers:	\$	85,810.59
Total Misc. Transfers:	\$	40,297.29
Total Checks:	\$	<u>304,245.54</u>
Total:	\$	430,353.42

WASTEWATER

Total Purchase Cards:	\$	-
Total Payroll Transfers:	\$	198,034.74
Total Misc. Transfers:	\$	88,996.74
Total Checks:	\$	<u>1,164,890.28</u>
Total:	\$	1,451,921.76

DRUG

Total Purchase Cards:	\$	-
Total Checks:	\$	<u>3,309.24</u>
Total:	\$	3,309.24

INSURANCE

Total Misc. Transfers:	\$	267,808.26
Total Checks:	\$	<u>163,733.66</u>
Total:	\$	431,541.92

CAPITAL PROJECTS

Total Purchase Cards:	\$	-
Total Misc. Transfers:	\$	709,942.86
Total Checks:	\$	<u>1,386,926.38</u>
Total:	\$	2,096,869.24

**CITY OF COLUMBIA
DISBURSEMENT REPORT
FOR THE PERIOD 10/1/2024 - 10/31/2024**

PAGE 10

GRANT FUND

Total Purchase Cards:	\$	-
Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>8,102.00</u>
Total:	\$	8,102.00

DEBT SERVICE

Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>680,048.27</u>
Total:	\$	680,048.27

Surplus Listing for Council Agenda 12/12/2024

<u>Inv ID</u>	<u>Description</u>	<u>Serial#</u>	<u>Department</u>
3848	(2) Bed Covers		Fire
3849	Ladders		Fire
3850	Fire Hose		Fire
3851	Craftsman Push Mower	022406M002843	Fire
3852	Office Chair		Dev Services
3853	Desk		Dev Services
3854	Divider		Dev Services
3855	2000 Dodge Durango (Seized)	1B4HR28Y2YF178996	Police
3856	2003 Chevy Suburban (Seized)	1GNFK16Z63J199545	Police
3857	2004 BMW (Seized)	WBXPA93464WA66964	Police
3858	2006 Ford Fusion (Seized)	3FAFP07246R249734	Police
3859	2014 Dodge Charger (Seized)	2C3CDXBG9EH192563	Police
3860	Deltair Avon SCBA's (168)		Fire



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Thad H. Jablonski, Assistant City Manager/CFO, tjablonski@columbiatn.gov, (931) 560-1559

AGENDA ITEM TITLE: RECEIVE AND FILE INVESTMENT REPORT FOR THE PERIOD ENDING SEPTEMBER 30, 2024 PURSUANT TO THE CITY'S INVESTMENT AND INTERNAL CONTROLS POLICIES – FINANCE – SPG, FINANCIALLY RESPONSIBLE CITY PROVIDING EXCELLENT SERVICES

RECOMMENDATION: Acknowledge receipt of report on City investments for the period ending September 30, 2024.

INFORMATION: The State of Tennessee requires that any municipality investing City reserve funds shall adopt an investment policy. The City Council adopted an investment policy at the December 13, 2018 City Council meeting. According to internal controls developed subsequent to the policy, staff prepares and files investment reports with the City Council.

The City began investing excess reserve funds in treasuries in March 2019. The attached investment report reflects all investment activities ending September 30, 2024.

Highlights for the period ending September 30th include:

- \$68,312,349.02 represents funds invested or reinvested in treasuries.
- There were \$7,266,668.76 in withdrawals during the reporting period.
- \$1,200,681.70 represents the investment income received for this reporting period.

ATTACHMENTS: Investment Report for the period ending September 30, 2024.

City of Columbia
Investment Report
10/1/2023 - 9/30/2024

Reported to City Council on December 5, 2024

Delivered by:



Thad H. Jablonski
Assistant City Manager, CFO & City Recorder

Account	CUSIP#	Transaction #	Purchase Date	Trade Amount	Maturity Date	Face Value
893XC307	912797HF7	003395992	10/17/2023	974,211.11	4/11/2024	1,000,000.00
721MA073	91282CDD0	007863793	10/31/2023	7,986,250.00	10/31/2023	8,000,000.00
113VP215	912797HG5	002706466	10/31/2023	1,003,362.48	4/24/2024	1,030,000.00
628D5005	912797GW1	002706309	10/31/2023	6,094,147.56	10/3/2024	6,400,000.00
721MA073	91282CGX3	002718647	10/31/2023	4,318,875.00	4/30/2025	4,400,000.00
721MA073	91282CJE2	002713312	10/31/2023	3,999,218.75	10/31/2025	4,000,000.00
893XC307	91282CCG4	006004972	11/1/2023	1,027,123.44	6/15/2024	1,060,000.00
264D4835	912797JG3	006223824	12/5/2023	1,011,924.42	3/5/2024	1,025,000.00
803MP434	912797JG3	006224130	12/5/2023	4,176,039.30	3/5/2024	4,230,000.00
893XC307	91282CFX4	003868472	1/11/2024	1,046,759.77	11/30/2024	1,050,000.00
721MA073	91282CDS7	005059431	1/16/2024	3,140,947.27	1/15/2025	3,250,000.00
721MA073	91282CEY3	005092037	1/16/2024	3,110,810.16	7/18/2025	3,170,000.00
628D5005	91282CJV4	003721011	1/26/2024	2,497,265.63	1/31/2026	2,500,000.00
628D5005	9128283V0	004288504	1/29/2024	2,681,775.00	1/31/2025	2,740,000.00
264D4835	91282CDZ1	001499324	3/5/2024	1,026,005.47	2/15/2025	1,060,000.00
893XC307	912797KLO	009208709	4/11/2024	999,667.08	9/19/2024	1,023,000.00
628D5005	91282CKK6	002262440	4/26/2024	2,498,046.88	4/30/2026	2,500,000.00
721MA073	91282CKK6	002262165	4/26/2024	6,594,843.75	4/30/2026	6,600,000.00
113VP215	912797JU2	004025353	4/30/2024	1,026,083.07	8/1/2024	1,040,000.00
628D5005	9128284M9	004025134	4/30/2024	2,659,648.64	4/30/2025	2,720,000.00
264D4835	912797HP5	005923240	5/31/2024	1,027,891.92	11/29/2024	1,055,000.00
893XC307	912797LN5	001796524	6/17/2024	1,085,365.50	6/12/2025	1,140,000.00
721MA073	91282CLB5	003790344	7/29/2024	3,002,343.75	7/31/2026	3,000,000.00
721MA073	91282CJV4	005287602	7/31/2024	3,258,631.64	1/31/2026	3,270,000.00
113VP215	912797MG9	006729776	8/8/2024	1,043,441.32	8/7/2025	1,090,000.00
893XC307	912797MH7	007544945	9/19/2024	1,021,670.11	9/4/2025	1,060,000.00

City of Columbia
Investment Report
Ending September 30, 2024

Beginning Investment Balance	
\$	63,239,570.54

Deposits	
\$	8,000,000.00

Withdrawals	
\$	(7,266,668.76)

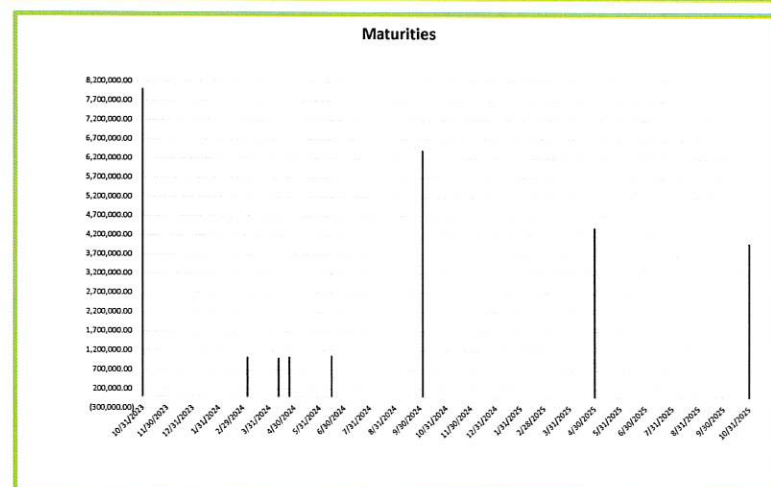
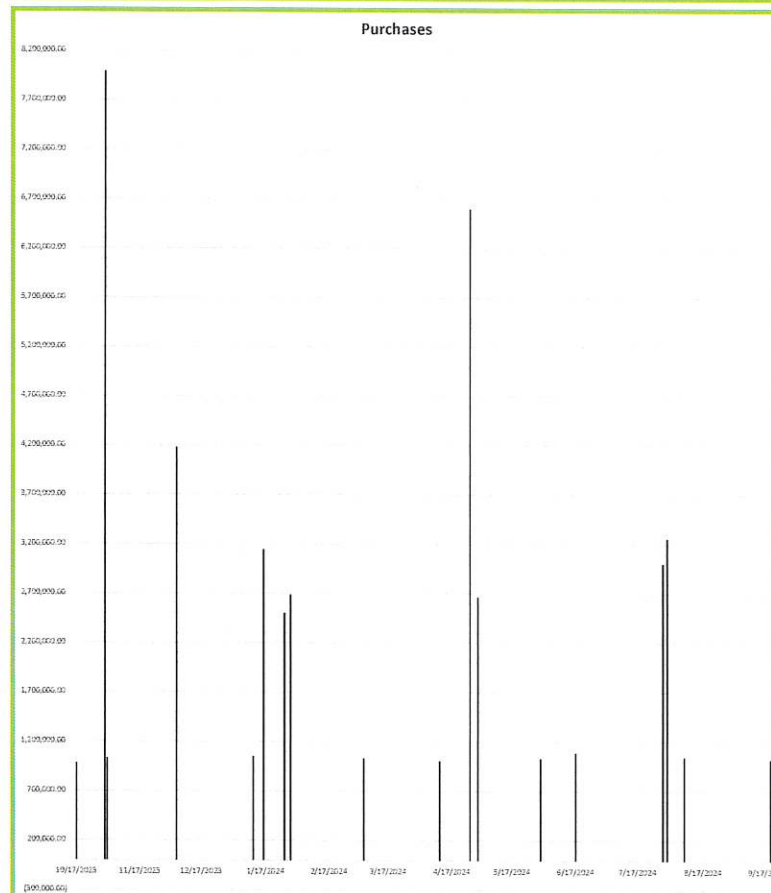
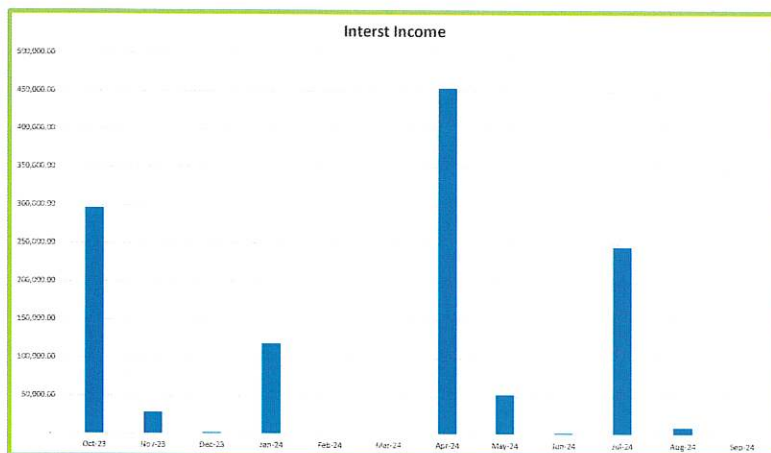
Interest	
\$	1,200,681.70

Ending Investment Balance	
\$	67,236,315.56

Maturities	
\$	18,408,000.00

Purchases	
\$	68,312,349.02

Beginning Investment Balance	\$	63,239,570.54
Ending Investment Balance	\$	67,236,315.56
Change	\$	3,996,745.02





CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Sommar Jaynes, Purchasing Agent, sjaynes@columbiatn.gov, 931-560-1580

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE EXECUTION OF AN INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT WITH EQUALIS GROUP

RECOMMENDATION: Approve

INFORMATION: Pursuant to Tennessee Code Annotated 12-3-1205, the City may enter into cooperative agreements with local governments for the purchase of goods and services. Equalis Group routinely invites bids and awards contracts for a variety of goods and services. From time to time it may be advantageous for the City of purchase goods or services utilizing Equalis Group contracts.

CERTIFICATION:

ATTACHMENTS:



MASTER INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT

This Master Intergovernmental Cooperative Purchasing Agreement (the "**Agreement**") is entered into by and between those certain government agencies that execute a Management Services Agreement ("**Lead Agencies**") with Equalis Group LLC ("**Equalis Group**") to be appended and made a part hereof and such other public agencies, non-profit organizations, and businesses (each a "**Purchasing Group Member**") who register to participate in the cooperative purchasing programs administered by Equalis Group and its affiliates and subsidiaries (collectively, "**Equalis Group Purchasing Program**") by either registering on an Equalis Group Purchasing Program website (such as www.equalisgroup.org) or by executing a copy of this Agreement.

RECITALS

WHEREAS, after a competitive solicitation and selection process conducted by Lead Agencies, Lead Agencies enter into master agreements ("**Master Agreements**") with awarded suppliers to provide a variety of goods, products, and services ("**Products**") to the applicable Lead Agency and Purchasing Group Members;

WHEREAS, Master Agreements are made available to Purchasing Group Members by Lead Agencies through the Equalis Group Purchasing Program and provide that Purchasing Group Members may voluntarily purchase Products on the same terms, conditions, and pricing as the Lead Agency, subject to any applicable federal and/or local purchasing ordinances and the laws of the State of purchase; and

WHEREAS, in addition to Master Agreements, the Equalis Group Purchasing Program may from time to time offer Purchasing Group Members the opportunity to acquire Products through other group purchasing agreements.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and of the mutual benefits to result, the parties hereto agree as follows:

1. Each party will facilitate the cooperative procurement of Products.
2. The procurement of Products by Purchasing Group Member party to this Agreement shall be conducted in accordance with and subject to the relevant federal, state, and local statutes, ordinances, rules, and regulations that govern Purchasing Group Member's procurement practices.
3. The cooperative use of Master Agreements and other group purchasing agreements shall be conducted in accordance with the terms and conditions of such agreements, except as modification of those terms and conditions is otherwise allowed or required by applicable federal, state, or local law.
4. The Lead Agencies will make available, upon reasonable request and subject to convenience, information about Master Agreements which may assist in facilitating and improving the procurement of Products by the Purchasing Group Member.
5. Purchasing Group Member agrees that Equalis Group Purchasing Program may provide access to group purchasing organization ("**GPO**") agreements directly or indirectly by enrolling Purchasing Group Member in another GPO's purchasing program; provided that the purchase of Products shall be at Purchasing Group Member's sole discretion.
6. Purchasing Group Member shall make timely payments to the distributor, manufacturer, or other vendor (each a "**Supplier**") for Products procured and received through any Master Agreement or GPO group purchasing agreement (each an "**Equalis Agreement**") in accordance with the terms and conditions of this Agreement and of the Equalis Agreement, as applicable.
7. Purchasing Group Member acknowledges and agrees that Equalis Group may receive fees ("**Administrative Fees**") from Suppliers, which are typically calculated as a percentage of the dollar value of purchases made by Purchasing Group Member under an Equalis Agreement. Equalis Group's standard Administrative Fees are two percent (2%) or less. Equalis Group shall provide Purchasing Group Member with access to a listing of Equalis Agreements that provide for the payment to Equalis of



Administrative Fee in excess of three percent (3%). Additionally, Equalis Group shall provide Purchasing Group Member with access to an annual report listing Purchasing Group Member's purchases of Products through Equalis Agreements and the associated Administrative Fees received by Equalis Group.

8. Purchasing Group Member agrees that Products purchased under Equalis Agreements are for Purchasing Group Member's own use in the conduct of its business, and in no event shall Purchasing Group Member sell, resell, lease, or otherwise transfer goods purchased through Equalis Agreements to an unrelated third party unless expressly permitted by the terms of the applicable Equalis Agreement.
9. Payment for Products and inspections and acceptance of Products ordered by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member. Disputes between Purchasing Group Member and any Supplier shall be resolved in accordance with the law and venue rules of the State of purchase unless otherwise agreed to by Purchasing Group Member and the Supplier. The exercise of any rights or remedies by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member.
10. Purchasing Group Member shall not use this Agreement or the terms and conditions of any Equalis Agreement as a method for obtaining additional concessions or reduced prices for similar products or services.
11. Purchasing Group Member shall be responsible for the ordering of Products under this Agreement. A non-procuring party shall not be liable in any fashion for any violation by a party procuring Products under this Agreement. Without limiting the generality of the foregoing, Equalis Group Purchasing Program makes no representations or warranties regarding any Product or Equalis Agreement and shall have no liability for any act or omission by a Supplier or other party under an Equalis Agreement.
12. This Agreement shall remain in effect unless terminated by one party giving thirty (30) days' written notice to the other party. The provisions of Sections 5, 6, 7, 8, and 9 hereof shall survive any such termination.
13. If any term or provision of this Agreement is held invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.
14. This Agreement and the rights and obligations hereunder may not be assignable by either party hereto without the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed, provided, however, that Purchasing Group Member and Equalis Group may assign their respective rights and obligations under this Agreement without the consent of the other party in the event either Purchasing Group Member or Equalis Group shall hereafter effect a corporate reorganization, consolidation, merger, merge into, sell to, or transfer all or substantially all of its properties or assets to another entity. Subject to the preceding sentence, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns. Any instrument purporting to make an assignment in violation of this Section 14 will be null and void.
15. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.
16. Equalis shall not be liable to Purchasing Group for any action, or failure to take action, of a Supplier in connection with the performance of Supplier's obligations under an Equalis Agreement.
17. Each party to this Agreement acknowledges it has read the Agreement and represents and warrants that it has the necessary legal authority and is legally authorized to execute and enter into this Agreement.
18. This Agreement shall take effect upon Purchasing Group Member (i) executing a copy of this Agreement, or (ii) registering on an Equalis Group Purchasing Program website.



The easiest way to complete this form is to visit: www.equalisgroup.org/member-registration. You may also fill out this form electronically, print and sign it, then scan and email the fully completed document to membership@equalisgroup.org.

Agency Information			
Agency Name:	City of Columbia		
Agency Type:	Government		
Agency Department:	All Departments		
Street Address:	700 N Garden St		
City / St / Zip:	Columbia	TN	38401
Phone #:	931-560-1580		
Federal Tax ID:	62-6000270		
Website URL:	www.columbiatn.gov		

Primary Contact Information	
Name:	Sommar Jaynes
Title:	Purchasing Agent
Phone #:	931-560-1580
Email:	sjaynes@columbiatn.gov
Which contract(s) are you interested in?:	COG-2152G

IN WITNESS WHEREOF, I hereby acknowledge, on behalf of _____, that I have read and agreed to the general terms and conditions set forth in the Equalis Group Master Intergovernmental Purchasing Agreement.

Authorized Signator	
Name:	
Title:	
Date:	

Signed: _____



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Kellye Murphy, Tourism & Marketing Director, kmurphy@columbiatn.gov, 931.560.1510

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT BETWEEN THE CITY OF COLUMBIA AND THE NATIONAL PARK TRAVELERS IN THE AMOUNT OF \$4,000 FOR SOCIAL MEDIA INFLUENCER CONTENT MARKETING CAMPAIGN

RECOMMENDATION: Approve.

INFORMATION: Visit Columbia is working more with social media influencers, like The National Park Travelers, as part of the targeted marketing strategy designed to reach travelers through Instagram, the Visit Columbia website, and blog posts. This strategy is designed to encourage and inspire travel to Columbia while building brand awareness.

CERTIFICATION: The Chief Financial Officer certifies that \$4,000 is budgeted and unencumbered in Tourism Enhancement-General Fund - Professional Services.

ATTACHMENTS: Staff Report, National Park Travelers Contract.

Client Service Agreement

Contract Date: 10/30/2024

Parties:

Known as "Provider"

The National Park Travelers

and City of Columbia TN

Collectively, all of the above people or businesses entering this Agreement will be referred to as the "Parties."

Purpose of the Agreement

Client wishes to hire Provider to provide services as detailed in this Agreement. Provider has agreed to provide such services according to the terms of this Agreement.

Terms

Services

Provider shall provide Client with the following services and/or products

- o Daily Instagram Stories
- o 2 Instagram reels reposted to Facebook
- o 5 images and 5 videos (Unlimited use for social, web, visitor guide), All images will be high resolution original files, that include both vertical and horizontal formats with the ability to resize

Cost, Fees and Payment

Cost.

City of Columbia TN **will pay \$4,000**

Impossibility

Force Majeure. Notwithstanding the above, either party may choose to be excused of any further performance obligations in the event of a disastrous occurrence outside the control of either party, such as, but not limited to:

1. A natural disaster (fires, explosions, earthquakes, hurricane, flooding, storms or infestation); or
2. War, Invasion, Act of Foreign Enemies, Embargo, or other Hostility (whether declared or not); or

3. Any hazardous situation created outside the control of either party such as a riot, disorder, nuclear leak or explosion, or act or threat of terrorism.

General Provisions

1. Email

1. Provider's Email:

2. Client Email:

Merger. This Agreement constitutes the final, exclusive agreement between the parties relating to the fee and Services contained in this Agreement. All earlier and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are expressly merged into and superseded by this Agreement.

Amendment. The parties may amend this Agreement only by the parties' written consent via proper Notice.

The content created pursuant to this agreement is a "work for hire" and is owned by client. Provider warrants that the content is created by the provider for client and provider has the legal right to use all images and content for the product being delivered.

Connor Ursin

The National Park Travelers

Charles (Chaz) M. Molder Mayor

Approved as to Legal Form:



C. Tim Tisher, City Attorney



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE AGREEMENT FOR ENGINEERING SERVICES FOR HONEY FARMS FORCE MAIN REALIGNMENT BETWEEN THE CITY OF COLUMBIA AND WATER MANAGEMENT SERVICES

RECOMMENDATION: Approve.

INFORMATION: The City of Columbia's Wastewater Department requests the mayor to sign the Agreement for Engineering Services for Honey Farms Force Main Realignment between the City of Columbia and Water Management Services in the amount not to exceed \$17,000.

CERTIFICATION: The Chief Financial Officer certifies that \$17,000 is budgeted and unencumbered in Wastewater-Pumping Stations-Professional Services.

ATTACHMENTS:

Water Management Services Agreement for Honey Farms Force Main Realignment
MOU Storplace Honey Farm

AGREEMENT FOR HONEY FARMS FORCE MAIN REALIGNMENT

Agreement for Engineering Services between the City of Columbia and Water Management Services, LLC, Consulting Engineers, 2 International Plaza; Suite 401, Nashville, Tennessee 37217. This Agreement is entered into on the ____ day of _____, 2024, by and between Water Management Services, LLC, hereinafter called the "ENGINEER" and the City of Columbia, Tennessee hereinafter called the "OWNER".

WITNESSETH:

WHEREAS, the **OWNER** desires to enter into an agreement with a qualified consultant engineering firm for the preparation of plans and specifications to protect the existing force main adjacent to the Honey Farms development that is proposing to add fill material on top of the force main. The construction of the proposed building will result in the existing force main being within the area of influence of the buildings footings resulting in a need to either relocate the force main or provide additional protection for the pipe if it remains in place.

WHEREAS, services to be provided by the **ENGINEER** shall and evaluation of alternatives, recommendation for addressing the issue, and preparation of construction plans and specifications for the identified corrective actions as are deemed appropriate for review and approval by Tennessee Department of Environment and Conservation of construction plans and other required construction permits.

NOW, THEREFORE, for and in consideration of certain compensation provisions hereinafter specified, the **ENGINEER** agrees to do, at their own cost and expense, all of the engineering work as hereinafter specified under Article III - Scope of Services of this Agreement.

ARTICLE I - RESPONSIBILITY OF THE ENGINEER

The **ENGINEER** is responsible for the professional quality, technical accuracy, timely completion and coordination of all designs, drawings, specifications, reports, and other services furnished by the **ENGINEER** under this Agreement. The **ENGINEER** shall, without additional compensation, correct or revise any errors, omissions, or other deficiencies in his designs, drawings, specifications, reports, and other services.

The **OWNER'S** approval of reports and incidental work or materials furnished hereunder shall not relieve, in any way, the **ENGINEER** of responsibility for the technical adequacy of his work. The **OWNER'S** review, approval, acceptance, or payment of his work shall not be construed as a waiver of any rights under this Agreement or of any cause for action arising out of the performances of this Agreement.

ARTICLE II - RESPONSIBILITY OF THE OWNER

Furnish to the **ENGINEER** copies of all resolutions and other documents pertaining to the work covered by this Agreement and appropriate funds necessary to pay the **ENGINEER** for work performed.

Provide the **ENGINEER** by placing at his disposal available information pertinent to the services to be rendered. Provide for the excavation of the force main as required to allow for the testing of the pipe thickness.

Examine all studies, reports, proposals, and other documents presented by the **ENGINEER** and render decisions pertaining thereto so as not to delay the work of the **ENGINEER**.

ARTICLE III - SCOPE OF SERVICES

Authorized engineering services performed by the **ENGINEER** under the Agreement shall include the services as hereinafter specified under Division "A" through Division "D" of this Agreement.

DIVISION "A" - PRELIMINARY DESIGN PHASE

Services performed by the **ENGINEER** under this Division "A" shall include the assembly and review of developer drawings supplemented, as required, by on-site measurements and other information gathering methods to facilitate the Design Phase.

DIVISION "B" - DESIGN PHASE:

Upon authorization of the **OWNER**, the **ENGINEER** shall provide the following:

1. Prepare final plans and specifications including bidding and contract documents;
2. Upon approval by the **OWNER**, submittal of the plans and specifications to the Tennessee Department of Environment and Conservation; and

DIVISION "C" - CONSTRUCTION PHASE:

Under this division, the **ENGINEER**, if authorized, shall include:

1. When requested, provide site visits to confer with the **OWNER**, the **OWNER's** field personnel, and the Contractor on construction progress and/or problems.
2. Reviewing of Contractor submittals and shop drawings on materials to be incorporated in these projects.

DIVISION "D" - FIELD INSPECTION PHASE

Under this Division and upon execution of construction contract the **ENGINEER** will provide field project representative to assist in field checks of materials and contractor's workmanship of those portions of the work to which they are assigned to report any and all deviations from the Contract Drawings, Contract Specifications, and other Contract provisions which may come to their notice.

The **ENGINEER'S** undertaking hereunder shall not relieve the contractor of his obligation to perform the work in conformity with the drawings and specifications and in a workmanlike manner; shall not make the **ENGINEER** an insurer of the contractor's performance; and shall not impose upon the **ENGINEER** any obligation to see that the work is performed in a safe manner. The furnishing of a resident project representative will not make the **ENGINEER** responsible for or give the **ENGINEER** control over construction means, methods, techniques, sequences or procedures or for safety precautions or programs, or responsibility for the contractor's failure to perform the work in accordance with the construction contract documents.

ARTICLE IV - PERIOD OF SERVICE

Division of Engineering Services	Start Date	Completion
Preliminary and Design Phases	Upon Execution	60 days
Construction	Upon Authorization	To be established

If, without the fault or negligence of the **ENGINEER**, the performance of all or any part of the work is suspended, delayed, or interrupted by an act of the **OWNER** or any government agency, an adjustment may be necessary in the cost of and time for performance of such an Agreement. Such amendment to the Agreement shall be negotiated between the **OWNER** and **ENGINEER** to establish a modified amount and the amount shall be set forth in writing accordingly.

It is understood and agreed by the **OWNER** and the **ENGINEER** that the cost ceiling established in Article V - Compensation - for the services delineated in Article III is based upon the completion of the engineering services with the periods set forth herein. Should any other conditions outside the control of the **ENGINEER** create a need for a longer period, all or part of the costs set forth hereto may be renegotiated by the **OWNER** and the **ENGINEER**.

ARTICLE V - COMPENSATION

The **OWNER** and the **ENGINEER**, having negotiated for the performance of certain engineering services in Article III as described herein before, mutually agree to a "not-to-exceed" fee ceiling that shall not exceed the amounts shown in the following table.

Division of Engineering Services	Basis of Fee	Not-to Exceed Fee Amount
Preliminary and Design Phases	Hourly Rate	\$10,000.00
Construction (Contract Monitoring) Phase	Hourly Rate	\$2,000.00
Construction Inspection	Hourly Rate	\$5,000.00

Services to be performed under **ARTICLE III** shall be undertaken subsequent to the execution of this agreement by the **ENGINEER** and the **OWNER**. The **OWNER** agrees to compensate the **ENGINEER** by making payments based upon the services performed by personnel of the **ENGINEER**. These rates include payroll-related overhead costs such as social security, group insurance and taxes, as well as general office overhead and profit. No separate charge is made for secretarial time, other office administrative personnel, and incidental expenses such as highway travel, telephone, report printing, computer time and mailing expenses. All of these are included in the overhead costs and are not separately charged to the client.

The **ENGINEER** reviews scheduled fees on an annual basis. New fee schedules are issued as warranted but no more frequently than once annually. The standard billing rates as established in the attached current schedule of fees.

Overtime, if any, of non-exempt personnel (Technician and Inspector) shall be 1.5 times the indicated rate. Services provided to the **ENGINEER** on a sub-consultant or sub-contract basis such as, but not limited to, survey, subsurface investigation and material testing, shall be paid for in the amount billed to the **ENGINEER**.

ARTICLE V -- TERMINATION

This Agreement may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party; provided that no termination may be affected unless the other party is given (1) not less than ten (10) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate, and (2) an opportunity for consultation with the terminating party prior to termination. Lack of orderly progress of an assignment caused by the **ENGINEER** shall constitute substantial failure.

This Agreement may be terminated in whole or in part in writing by the **OWNER** for its convenience, provided that the **ENGINEER** is given (1) not less than ten (10) calendar days' written notice of intent to terminate, and (2) an opportunity for consultation with the terminating party prior to termination.

ARTICLE VI -- LIMIT OF LIABILITY

To the fullest extent permitted by Laws and Regulations, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of **ENGINEER** and to **OWNER** and anyone claiming by, through, or under the **OWNER** for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from, or in any way related to the Project or the Agreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract, indemnity obligations, or warranty express or implied of **ENGINEER** shall not exceed the total compensation received by **ENGINEER** under this Agreement.

To the fullest extent permitted by Laws and Regulations, **OWNER** shall indemnify and hold harmless **ENGINEER** from and against any and all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death or to injury to or destruction of tangible property (other than the Work itself), including the loss of use resulting therefrom, but only to the extent caused by any negligent act or omission of **OWNER** or **OWNER'S** officers, directors, members, partners, agents, employees, consultants, or others retained by or under contract to the **OWNER** with respect to this Agreement or to the Project. Nothing in this agreement shall be construed as a waiver of any defenses, immunities or liability limits that **OWNER** may have under the Tennessee Governmental Liability Act or other applicable law.

ARTICLE VII - GENERAL TERMS AND CONDITIONS

The **OWNER** and the **ENGINEER** bind themselves, their partners, successors, executors, administrators and assigns to the other party of this Agreement, and neither the **OWNER** nor the **ENGINEER** shall assign, sublet or transfer his interest in this Agreement without written consent of the other. It is understood and agreed that minor changes in the Partnership of the **ENGINEER** shall not operate to cancel this Agreement.

IN WITNESS THEREOF, the parties have made and executed this Agreement as of the day and year first above written.

OWNER: City of Columbia

Witness:

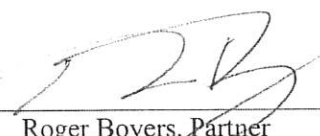
BY: _____
Mayor – Chaz Molder

BY: _____
Witness

ENGINEER: Water Management Services, LLC

Witness:

BY:  _____
Steven M. Jones, Partner

BY:  _____
Roger Boyers, Partner

Approved as to Legal Form:

 _____
C. Tim Tisher, City Attorney

TABLE 1 - SCHEDULE OF FEES

<u>Classification</u>	<u>Hourly Rate</u>
Project Manager	\$160.00
Project Engineer	\$150.00
Construction Manager	\$140.00
Senior Engineer	\$135.00
Engineer III	\$120.00
Engineer II	\$105.00
Engineer I	\$95.00
Senior Designer/ Technician	\$110.00
Designer/Technician II	\$100.00
Designer/Technician I	\$90.00
Inspection	\$80.00

CITY OF COLUMBIA – WASTEWATER DEPARTMENT

WASTEWATER DESIGN MEMORANDUM OF UNDERSTANDING (MOU) & AGREEMENT

CONTACT INFO (Identify primary point of contact)	
DEVELOPER/OWNER ☒ PRIMARY CONTACT	CIVIL CONSULTANT ☒ PRIMARY CONTACT
Contact Name: Ed Freeman	Contact Name: Chase Kerr
Company: Freegard Partners X.	Company: Crunk Engineering LLC
Address: 109 Murphy Court Nashville, TN 37203	Address: 7112 Crossroads Blvd., Suite 201 Brentwood, TN 37027
Email: ed@storplace.com	Email: chase@crunkeng.com
Phone: (615) 397-6981	Phone: (615) 972-5030
DEVELOPERS CONSULTANT CONTACT INFO: <i>complete if design was completed by Developer's consultant.</i>	
Contact Name:	Company:
Address:	
Email:	Phone:

INDICATE THE TYPE OF REVIEW TO BE PERFORMED BY 3RD PARTY CONSULTANT (TYPE IS SUBJECT TO STAFF CONFIRMATION AND COST DETERMINED BY 3RD PARTY CONSULTANT ON CASE-BY-CASE BASIS):

* Type determined by Wastewater Civil Engineer.

☐ Flow Study
 ☐ Relocation
 ☒ Upgrade Design

WASTEWATER DESIGN – MEMORANDUM OF UNDERSTANDING (MOU)	
This MOU acknowledges that the Wastewater Design for the following project will be prepared in accordance with the latest version of the City of Columbia standard sewer specs and TDEC regulations	
PROJECT INFORMATION:	
Name:	Storplace Honey Farm
Address:	2309 Leaf Cutter Bee Road, Columbia, TN 38401
Description:	New Construction - Self-Storage Building
Existing Land Use (be specific):	Land not in use.
Proposed Land Use (be specific):	Commercial Use - Self-Storage Building
Reason for Request: (Planned Unit Development, Site Plan, Rezoning)	Developer & Contractor propose to provide shot-rock slope fill behind Storage Building #3.
Potential Development Yield (number of residential units; building square footage, projected number of employees, hours of operations):	Zero Residential Units. Building #3 square footage = 11,698 SF Zero Employees. Hours of Operation = 6:00 AM - 10:00 PM.
☐ Attach a site map with a description of the proposed land uses and a spreadsheet of preliminary wastewater calculations.	
☐ Attach a conceptual development plan including plans affecting existing infrastructure	

Project Buildout Year: 2024-2025

WASTEWATER AREA(S) OF CONCERN: *use additional pages as necessary

1. Existing Force Main on South Side
of Storplace Building #3

9.

2.

10.

3.

11.

4.

12.

5.

13.

6.

14.

7.

15.

8.

16.

MEMORANDUM OF UNDERSTANDING SIGN OFF:

APPLICANT:

Ed Freeman

Name

Signature

11/14/2024

Date

*As applicant, I agree to pay 100% of the review fees and design fees. Paid to the City of Columbia.
I understand that no work will commence until FULL payment is received and that it is NON-REFUNDABLE.

3RD PARTY

WASTEWATER
CONSULTANT:

Steven M Jones

Name

Signature

11-20-24

Date

WASTEWATER
CIVIL
ENGINEER:

Ryan Filipkowski

Name

Signature

11-20-24

Date

DIRECTOR OF
WASTEWATER:

Donald J. Boskers

Name

Signature

11/20/2024

Date

Questions may be submitted and the completed form shall be emailed for review to: Ryan Filipkowski, Wastewater
Civil Engineer rfilipkowski@columbiatn.gov



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Ginger Adams, SR. Administrative Assistant, gadams@columbiatn.gov, 931-560-1723

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE AN AGREEMENT AND A MEMORANDUM OF UNDERSTANDING FOR THE MAURY EMERGENCY COMMUNICATIONS DISTRICT TO PROVIDE CENTRAL DISPATCH SERVICES FOR COLUMBIA FIRE & RESCUE -

RECOMMENDATION: Approve.

INFORMATION: Request for the City Council to review the attached Agreement and Memorandum of Understanding for the Maury Emergency Communications District to provide central dispatch services for the Columbia Fire & Rescue Department and authorize the Mayor to execute attached Agreement and Memorandum of Understanding. This Agreement, between the City of Columbia and Maury Emergency Communications District, covers a period of three (3) years.

CERTIFICATION: The Chief Financial Officer certifies that \$96,504 is budgeted and unencumbered in Fire-Suppression - E911.

ATTACHMENTS: Staff Report; Agreement; Exhibit A Memorandum of Understanding; CFR Dispatch Payments.

AGREEMENT

THIS AGREEMENT is made and entered into by and between the City of Columbia, Tennessee, a municipal corporation, located at 700 North Garden Street, Columbia, Tennessee 38401 (hereinafter referred to as "City") and Maury Emergency Communications District, P.O. Box 1171, Columbia, Tennessee 38401 (hereinafter referred to as "E-911").

WHEREAS City and E-911 recognize that it is in the public interest and the best interest of each respective entity for them to continue a working relationship concerning the dispatching and communication of calls to E-911 related to the City of Columbia Fire & Rescue.

NOW, THEREFORE, in consideration of the foregoing and following covenants, terms and premises, City and E-911 agree as follows:

1. The parties agree for E-911 to perform all dispatching and related communication services for the City of Columbia Fire & Rescue.

2. E-911 shall provide a sufficient number of Public Safety Telecommunicators (PST/dispatchers) to enable the City of Columbia Fire & Rescue to maintain maximum I.S.O. credit for handling fire alarms and automatic aid agreements.

3. City hereby designates that the Fire Chief will appoint a designee of Columbia Fire & Rescue as the liaison between E-911 and Columbia Fire & Rescue.

4. E-911 shall provide written notification to the Fire Chief and his or her liaison anytime an open record request has been submitted involving Columbia Fire & Rescue records.

5. City and E-911 shall provide all communications equipment, computer hardware, computer software and all other equipment necessary to carry out the terms of this contract and to comply with the terms of the Memorandum of Understanding entered into between the parties and attached hereto as "Exhibit A" and incorporated herein by reference as a part of this agreement.

6. City shall provide E-911 Public Safety Telecommunicators with all specific training related to City of Columbia Fire & Rescue's operations and incident response procedures, as outlined in Exhibit "A" which is referred to above.

7. City shall pay to E-911 the sum of Seven Thousand Eight Hundred Six Dollars and Ninety-Six Cents (\$7,806.96) per month as compensation for the communications and dispatching services provided by E-911. E-911 shall invoice City on a monthly basis on or before the end of the preceding month. Payment shall be made on or before the 10th day of the month for which the invoice has been submitted. This agreement shall be adjusted annually, effective July 1 of each year, based on an agreed upon three percent increase.

8. The term of this agreement shall be for a period of three (3) years beginning January 1, 2025, subject to annual appropriation. During its term, this agreement may be modified by the written agreement of both parties. Either party may terminate this agreement with or without cause with at least ninety (90) days written notice to the other party.

WITNESS THE PARTIES HANDS AND SEALS the day and date first above written.

ATTEST:

THAD H. JABLONSKI
CITY RECORDER

CITY OF COLUMBIA,
TENNESSEE

By: _____
CHARLES (CHAZ) M. MOLDER, MAYOR
Dated: _____

MAURY EMERGENCY
COMMUNICATIONS DISTRICT

By: _____
KEITH WINCHESTER, CHAIRMAN
Dated: _____

LEGAL FORM APPROVED:



C. TIM TISHER,
CITY ATTORNEY

Columbia Fire & Rescue
City of Columbia, Tennessee
Memorandum Of Understanding

This memorandum of understanding has been developed and duly executed to define the scope of services to be provided by the Columbia Fire & Rescue of Columbia, Tennessee and the Maury Emergency Communications District referenced as an exhibit A in a contract for dispatch services between the Fire & Rescue Department of Columbia, Tennessee and the Maury Emergency Communications District.

Scope of Services to be provided by the Maury Emergency Communications District, Fire Comm, For the Columbia Fire & Rescue Department of Columbia, Tennessee:

The Maury Emergency Communications District, Fire Comm, will provide the Columbia Fire & Rescue Department of Columbia, Tennessee with the following services realizing that the Fire Department provides a wide variety of non-emergency and emergency services 24 hours a day and 7 days a week for the citizens and visitors of our community.

A. Administrative considerations.

1. The Maury Emergency Communications District will have the radio designation of, "Fire Comm".
2. The Fire Chief will appoint a designee of the Columbia Fire & Rescue Department of Columbia, Tennessee to act as the fire department's liaison between the two agencies named in this contract.
3. E-911 will provide trained and competent Public Safety Communicators (PST/Dispatchers) to staff the Fire Comm dispatch position(s) in the Communications Center and work to meet national benchmarks in emergency communications excellence as set by nationally recognized agencies such as the Commission on Fire Accreditation International (CFAI).

B. Emergency Incident Communications/Documentation.

1. Alert responders, via approved media, of emergency incidents.
 - a. Responders should be notified of the nature of the incident, incident address, and cross street to incident address.
2. Accurate Documentation of Columbia Fire & Rescue units assigned to each incident and incident related times to include but not be limited to time of 911 call, time fire department alerted, units responding, units arrival on scene time, incident under control time, and etc. on the approved radio communications log.

Columbia Fire & Rescue
City of Columbia, Tennessee
Memorandum Of Understanding

3. Public Safety Communicators should conduct Personnel Accountability Report (PAR) for each Columbia Fire & Rescue unit on scene per Incident Commander's instructions.
 4. In the event that a fire department Incident Commander initiates a "Mayday", then the Public Safety Communicator shall be prepared to initiate the fire department's Mayday Standard Operating Guideline/ Best Practice.
 5. Notify responders of pre-incident plan information such as fire hydrant locations, chemical storage, target hazards, etc.
 6. Access chemical data software and communicate any requested hazardous materials information to responders.
 7. Initiate emergency recall of Columbia Fire & Rescue members when requested by Fire Department command staff.
 8. Initiate incident reporting/documentation utilizing the approved Fire Department records management system software.
- C. Non-Emergency Communications/Notifications as needed by the Official Divisions of the Columbia Fire & Rescue Department of Columbia, Tennessee. (Administration, Suppression, Training, Prevention, City Office of Emergency Management)
1. Notification of staff members of current events such as but not limited to local, regional, national weather advisories, catastrophic events, and major incidents.
 2. Non-emergency radio messages to and from staff as needed.
- D. Staffing and Training
1. The Maury Emergency Communications District must be staffed with the average number of Public Safety Communicators required to meet national benchmarks in emergency communications excellence as set by nationally recognized agencies such as the Commission on Fire Accreditation International (CFAI) and to obtain maximum ISO (Insurance Service Organization) credit for handling fire alarms. This number is based on call volume and number of agencies represented at the dispatch center.

Columbia Fire & Rescue
City of Columbia, Tennessee
Memorandum Of Understanding

2. The Maury Emergency Communications District must provide a Fire Comm Public Safety Communicator with primary responsibility to Columbia Fire & Rescue communications for the duration of time between the time of call through the time the Incident Commander places the status of the incident under control.
3. Public Safety Communicators must be trained to and receive State of Tennessee and/or National certification in emergency communications.
4. Public Safety Communicators must be trained in the proper utilization of City of Columbia Fire & Rescue software/hardware.
5. Public Safety Communicators shall be trained in the current automatic aid agreements and the proper process for dispatching these incidents.

E. Evaluation of Services Provided.

1. The Director of Maury Emergency Communications District will meet regularly with Columbia Fire & Rescue Liaison to critique services provided.
2. Each party in this agreement agrees to implement administrative and/or operational change(s), as needed, to meet the mission of the Columbia Fire & Rescue Department.

Scope of Services and Consideration to be provided by the Columbia Fire & Rescue Department of Columbia, Tennessee for the Maury Emergency Communications District.

The Columbia Fire & Rescue Department of Columbia, Tennessee will provide the Maury Emergency Communications District with the following services and consideration to ensure the seamless integration of their communications services into the mission of the Columbia Fire & Rescue Department of Columbia, Tennessee.

A. Communications Equipment

1. The Maury Emergency Communications District will provide and maintain communications equipment that will ensure compatibility with the District's other equipment and the Columbia Fire & Rescue Department's equipment.

Columbia Fire & Rescue
City of Columbia, Tennessee
Memorandum Of Understanding

2. Computer hardware and software licenses will be provided and maintained by the Communications District to meet the documentation and communications needs of the Columbia Fire & Rescue Department of Columbia, Tennessee. (ESO software, Southern software, Cameo, Outlook, etc.)

B. Training.

1. The Columbia Fire & Rescue Department of Columbia, Tennessee will provide Communications District with appropriate levels of training in topics, such as but not limited to the following, to ensure the Columbia Fire & Rescue Department's primary mission is met.
 - i. Incident documentation software
 - ii. Hazardous materials information.
 - iii. Pre-incident plan information.
 - iv. National Incident Management System (NIMS).
 - v. Radio/Communications log.
 - vi. Automatic Aid

C. Consideration and Compensation.

1. The Columbia Fire & Rescue Department of Columbia, Tennessee will compensate the Maury Emergency Communications District at a rate as specified in the service agreement.

D. Evaluation of Services Provided

1. The Columbia Fire & Rescue Department's Fire Chief or designee shall regularly attend Maury Communications District Board meetings in order to facilitate communications between the agencies.

Memorandum Authentication:

Mayor of Columbia, Tennessee

Date

Maury Emergency Communications District Board Chairman

Date



City Attorney of Columbia, Tennessee

Date

Maury Emergency Communications District Attorney

Date

COLUMBIA FIRE RESCUE DISPATCH PAYMENT SCHEDULE

FISCAL YEAR	PER MONTH	AMOUNT	YEARLY TOTALS
2024	July 1	\$7,806.96	\$93,683.52
2025	July 1	\$8,041.17	\$96,494.03
2026	July 1	\$8,282.04	\$99,388.85
2027	July 1	\$8,530.88	\$102,370.52



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Ginger Adams, SR. Administrative Assistant, gadams@columbiatn.gov, 931-560-1723

AGENDA ITEM TITLE: APPROVE AND AUTHORIZE THE PURCHASE OF FURNITURE FOR FIRE STATION 1 IN THE AMOUNT OF \$ 225,874.02 FROM HITOUCH BUSINESS SERVICES UTILIZING THE INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT WITH EQUALIS GROUP CONTRACT NO. COG-2152G

RECOMMENDATION: Approve.

INFORMATION: Pursuant to Tennessee Code Annotated 12-3-1205, the City may enter into cooperative agreements with local governments for the procurement of goods and services which can be advantageous utilizing these contracts. Interlocal purchasing is widely recognized as an effective, efficient manner to purchase. It can speed the procurement process and may result in larger cost savings on purchases by aggregating many potential sales into a single contract.

Columbia Fire & Rescue requests approval of the City Council to utilize Contract No. COG-2152G with Equalis Group for the procurement of furniture in the amount of \$225,874.02 for Fire Station No. 1.

CERTIFICATION: The Chief Financial Officer certifies that \$225,875 is budgeted and unencumbered in Capital Projects-Fire-Admin-Building.

ATTACHMENTS: Staff Report HiTouch; Quotes.



HiTouch Business Services
601 Mason Drive
Laverne, TN 37086

QUOTATION

Job: 0005857293

Page: 1

SOLD TO:

JOEY NORMAL
CITY OF COLUMBIA
1000 S GARDEN ST
COLUMBIA, TN 38401
931 797-8540

SHIP TO:

JOEY NORMAL
CITY OF COLUMBIA
1000 S GARDEN ST
COLUMBIA, TN 38401
931 797-8540

Terms: HiTouch X-Sell

QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON	
0005857293	12/03/24	BI-347352	H000000032	Connie Roach	
LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
		Special Instructions CUSTOMER SIGNATURE AUTHORIZES HITOUCH TO PURCHASE PRODUCTS AND SERVICES CONTAINED HEREIN. SALE IS SUBJECT TO HITOUCH BUSINESS SVCS. TERMS & CONDITIONS. QUOTE IS GOOD FOR 30 DAYS UNLESS NOTED OTHERWISE. APPLICABLE TAX WILL BE ADDED AT INVOICING.			
0001	50	HMN2 HON COMPANY	Motivate Nest/Stack Chair-Flex Bck-Uph Seat .F Fixed Arm .H Hard .PS Plastic Shell .CR Cherry \$(3) Grade 3 Uph .SX Moxie 59 Midnight .PLAT Platinum Metall Tag For: 101 TRAINING/CONF RM	337.01	16850.50
0002	4	HMVMB-3672WW HON COMPANY	Mkbd-Mob Bd 36Wx72H Whtbd/Whtbd .C Caster \$(P2) P2 Paint Opts .T1 Platinum Metallic Tag For: 101 TRAINING/CONF RM	788.94	3155.76
0003	10	HMVR-2466G-NS HON COMPANY	Motivate Table Rect 24Dx66W 2mm Edge Nesting Base .N No Grommets \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu .KI Kingswood Walnu .C Caster \$(P2) P2 Paint Opts .T1 Platinum Metall Tag For: 101 TRAINING/CONF RM	669.50	6695.00

ACCEPTED BY _____

TITLE _____

DATE _____



HiTouch Business Services
601 Mason Drive
Laverne, TN 37086

QUOTATION

Job: 0005857293

Page: 2

SOLD TO:

JOEY NORMAL
CITY OF COLUMBIA
1000 S GARDEN ST
COLUMBIA, TN 38401
931 797-8540

SHIP TO:

JOEY NORMAL
CITY OF COLUMBIA
1000 S GARDEN ST
COLUMBIA, TN 38401
931 797-8540

Terms: HiTouch X-Sell

QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0004	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 104 OFFICE	880.00	880.00
0005	1	H10504 HON COMPANY	10500 Series Floorstanding Full Ht Ped F/F 15-5/8W x 22-3/4D \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu Tag For: 104 OFFICE	362.22	362.22
0006	1	H105106 HON COMPANY	10500 Series 15 3/4Wx18 7/8Dx21 7/ 8H Mobile Ped B/F \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu LK11 Kingswood Walnu Tag For: 104 OFFICE	376.87	376.87
0007	1	H105209E HON COMPANY	Pennisula w/ End Panel 72"W x 30"D x 29 1/2"H \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu \$(P1) P1 Paint Opts .P Black Tag For: 104 OFFICE	440.52	440.52
0008	1	H10528 HON COMPANY	10500 Series Modesty Panel for Pen insulas \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu Tag For: 104 OFFICE	101.76	101.76
0009	1	H105301R HON COMPANY	10500 Series Personal Wardrobe/Str g Cab 24W 24D 66-5/8"H \$(L1STD) Grd L1 Standard	1127.27	1127.27

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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0009 continued)					
0010	1	H105380 HON COMPANY	.LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 104 OFFICE 10500 Series Wall Mounted Storage Cab 30"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 104 OFFICE	368.50	368.50
0011	1	H105381 HON COMPANY	10500 Series Wall Mounted Storage Cab 36"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 104 OFFICE	394.88	394.88
0012	1	H105412 HON COMPANY	Credenza Shell Full Mod Panel 90Wx 24Dx29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 104 OFFICE	508.78	508.78
0013	1	H10560 HON COMPANY	10500 Series Bridge 42W x 24D x 29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 104 OFFICE	185.09	185.09
0014	4	HF23B HON COMPANY	Black Removable Lock Core Kit .X105E 105E Tag For: 104 OFFICE	19.26	77.04
0015	6	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack	33.92	203.52

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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0015 continued)					
0016	2	HIGS6DF HON COMPANY	Tag For: 104 OFFICE Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin	283.39	566.78
0017	1	HIWMM HON COMPANY	Tag For: 104 OFFICE Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black	370.42	370.42
0018	1	HLED17A HON COMPANY	Tag For: 104 OFFICE 17" LED Light W/PwrSupplyForDaisyC hain(STARTER)	178.89	178.89
0019	1	HLED31AUO HON COMPANY	Tag For: 104 OFFICE 31"LED Lt W/8"JmprCordDaisyChain(F OLLOWER)	195.64	195.64

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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0020	1	HLSL66TW HON COMPANY	Tackboard for 66" W Wallmount Tackboard \$(A) Grd A Fabric .VST Vast 06 Atmosphere Tag For: 104 OFFICE	204.77	204.77
0021	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 105 ASST CHIEF	880.00	880.00
0022	1	H10504 HON COMPANY	10500 Series Floorstanding Full Ht Ped F/F 15-5/8W x 22-3/4D \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu Tag For: 105 ASST CHIEF	362.22	362.22
0023	1	H105106 HON COMPANY	10500 Series 15 3/4Wx18 7/8Dx21 7/ 8H Mobile Ped B/F \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu LK11 Kingswood Walnu Tag For: 105 ASST CHIEF	376.87	376.87
0024	1	H105209E HON COMPANY	Pennisula w/ End Panel 72"W x 30"D x 29 1/2"H \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu \$(P1) P1 Paint Opts .P Black Tag For: 105 ASST CHIEF	440.52	440.52
0025	1	H10528 HON COMPANY	10500 Series Modesty Panel for Pen insulas \$(L1STD) Grd L1 Standard	101.76	101.76

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0025 continued)					
0026	1	H105301R HON COMPANY	.LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF 10500 Series Personal Wardrobe/Str g Cab 24W 24D 66-5/8"H \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF	1127.27	1127.27
0027	1	H105380 HON COMPANY	10500 Series Wall Mounted Storage Cab 30"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF	368.50	368.50
0028	1	H105381 HON COMPANY	10500 Series Wall Mounted Storage Cab 36"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF	394.88	394.88
0029	1	H105412 HON COMPANY	Credenza Shell Full Mod Panel 90Wx 24Dx29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF	508.78	508.78
0030	1	H10560 HON COMPANY	10500 Series Bridge 42W x 24D x 29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKII1 Kingswood Walnu Tag For: 105 ASST CHIEF	185.09	185.09

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0031	4	HF23B HON COMPANY Tag For:	Black Removable Lock Core Kit .X105E 105E 105 ASST CHIEF	19.26	77.04
0032	6	HLINEARA2 HON COMPANY Tag For:	Field Install Dwr/Door Kits Linear Blk 2-pack 105 ASST CHIEF	33.92	203.52
0033	2	HIGS6DF HON COMPANY Tag For:	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin 105 ASST CHIEF	283.39	566.78
0034	1	HIWMM HON COMPANY Tag For:	Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black 105 ASST CHIEF	370.42	370.42
0035	1	HLED17A HON COMPANY Tag For:	17" LED Light W/PwrSupplyForDaisyC hain(STARTER) 105 ASST CHIEF	178.89	178.89

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0036	1	HLED31AUO HON COMPANY Tag For:	31"LED Lt W/8"JmprCordDaisyChain(F OLLOWER) 105 ASST CHIEF	195.64	195.64
0037	1	HLSL66TW HON COMPANY Tag For:	Tackboard for 66" W Wallmount Tackboard \$(A) Grd A Fabric .VST Vast 06 Atmosphere 105 ASST CHIEF	204.77	204.77
0038	1	M1-46-4 GHENT MANUFACTURING Tag For:	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply 106 ASST CHIEF	880.00	880.00
0039	1	H10504 HON COMPANY Tag For:	10500 Series Floorstanding Full Ht Ped F/F 15-5/8W x 22-3/4D \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu 106 ASST CHIEF	362.22	362.22
0040	1	H105106 HON COMPANY Tag For:	10500 Series 15 3/4Wx18 7/8Dx21 7/ 8H Mobile Ped B/F \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu LK11 Kingswood Walnu 106 ASST CHIEF	376.87	376.87
0041	1	H105209E HON COMPANY	Pennisula w/ End Panel 72"W x 30"D x 29 1/2"H \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu \$(P1) P1 Paint Opts .P Black	440.52	440.52

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0041 continued)					
0042	1	H10528 HON COMPANY	Tag For: 106 ASST CHIEF 10500 Series Modesty Panel for Pen insulas \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu	101.76	101.76
0043	1	H105302L HON COMPANY	Tag For: 106 ASST CHIEF 10500 Series Personal Wardrobe/Str g Cab 24W 24D 66-5/8"H \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu	1127.27	1127.27
0044	1	H105380 HON COMPANY	Tag For: 106 ASST CHIEF 10500 Series Wall Mounted Storage Cab 30"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu	368.50	368.50
0045	1	H105381 HON COMPANY	Tag For: 106 ASST CHIEF 10500 Series Wall Mounted Storage Cabt 36"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu	394.88	394.88
0046	1	H105412 HON COMPANY	Tag For: 106 ASST CHIEF Credenza Shell Full Mod Panel 90Wx 24Dx29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu	508.78	508.78

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0047	1	H10560 HON COMPANY	10500 Series Bridge 42W x 24D x 29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu Tag For: 106 ASST CHIEF	185.09	185.09
0048	4	HF23B HON COMPANY	Black Removable Lock Core Kit .X106E 106E Tag For: 106 ASST CHIEF	19.26	77.04
0049	6	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 106 ASST CHIEF	33.92	203.52
0050	2	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin Tag For: 106 ASST CHIEF	283.39	566.78
0051	1	HIWMM HON COMPANY	Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base	370.42	370.42

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0051 continued)					
			.T Black Tag For: 106 ASST CHIEF		
0052	1	HLED17A HON COMPANY	17" LED Light W/PwrSupplyForDaisyChain(STARTER) Tag For: 106 ASST CHIEF	178.89	178.89
0053	1	HLED31AUO HON COMPANY	31"LED Lt W/8"JmprCordDaisyChain(FOLLOWER) Tag For: 106 ASST CHIEF	195.64	195.64
0054	1	HLSL66TW HON COMPANY	Tackboard for 66" W Wallmount Tackboard \$(A) Grd A Fabric .VST Vast 06 Atmosphere Tag For: 106 ASST CHIEF	204.77	204.77
0055	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 107 ASST CHIEF	880.00	880.00
0056	1	H10504 HON COMPANY	10500 Series Floorstanding Full Ht Ped F/F 15-5/8W x 22-3/4D \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu Tag For: 107 ASST CHIEF	362.22	362.22
0057	1	H105106 HON COMPANY	10500 Series 15 3/4Wx18 7/8Dx21 7/8H Mobile Ped B/F \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu LK11 Kingswood Walnu Tag For: 107 ASST CHIEF	376.87	376.87

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0058	1	H105209E HON COMPANY	Penninsula w/ End Panel 72"W x 30"D x 29 1/2"H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu \$(P1) P1 Paint Opts .P Black Tag For: 107 ASST CHIEF	440.52	440.52
0059	1	H10528 HON COMPANY	10500 Series Modesty Panel for Pen insulas \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu Tag For: 107 ASST CHIEF	101.76	101.76
0060	1	H105302L HON COMPANY	10500 Series Personal Wardrobe/Str g Cab 24W 24D 66-5/8"H \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 107 ASST CHIEF	1127.27	1127.27
0061	1	H105380 HON COMPANY	10500 Series Wall Mounted Storage Cab 30"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 107 ASST CHIEF	368.50	368.50
0062	1	H105381 HON COMPANY	10500 Series Wall Mounted Storage Cabt 36"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 107 ASST CHIEF	394.88	394.88
0063	1	H105412 HON COMPANY	Credenza Shell Full Mod Panel 90Wx 24Dx29-1/2H	508.78	508.78

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0063 continued)					
0064	1	H10560 HON COMPANY	\$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu Tag For: 107 ASST CHIEF	185.09	185.09
0065	4	HF23B HON COMPANY	10500 Series Bridge 42W x 24D x 29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu Tag For: 107 ASST CHIEF	19.26	77.04
0066	6	HLINEARA2 HON COMPANY	Black Removable Lock Core Kit .X107E 107E Tag For: 107 ASST CHIEF	33.92	203.52
0067	2	HIGS6DF HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 107 ASST CHIEF	283.39	566.78
0068	1	HIWMM HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin Tag For: 107 ASST CHIEF	370.42	370.42

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0068 continued)					
			.IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 107 ASST CHIEF		
0069	1	HLED17A HON COMPANY	17" LED Light W/PwrSupplyForDaisyC hain(STARTER) Tag For: 107 ASST CHIEF	178.89	178.89
0070	1	HLED31AUO HON COMPANY	31"LED Lt W/8"JmprCordDaisyChain(F OLLOWER) Tag For: 107 ASST CHIEF	195.64	195.64
0071	1	HLSL66TW HON COMPANY	Tackboard for 66" W Wallmount Tackboard \$(A) Grd A Fabric .VST Vast 06 Atmosphere Tag For: 107 ASST CHIEF	204.77	204.77
0072	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 109 CHIEF ADMIN ASST	880.00	880.00
0073	1	H10516 HON COMPANY	10500 Series Lat File 4-Dr36W 20D 59-1/8H \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 109 CHIEF ADMIN ASST	1109.69	1109.69

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0074	1	H105290 HON COMPANY	10500 Series 36Wx24Dx29-1/2H Stora ge Cabinet with Doors \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 109 CHIEF ADMIN ASST	489.10	489.10
0075	1	H105890 HON COMPANY	10500 Series 72Wx36Dx29-1/2H Dbl P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 109 CHIEF ADMIN ASST	897.80	897.80
0076	4	HF23B HON COMPANY	Black Removable Lock Core Kit .X109E 109E Tag For: 109 CHIEF ADMIN ASST	19.26	77.04
0077	6	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 109 CHIEF ADMIN ASST	33.92	203.52
0078	1	HLINEARA3 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 3-pack Tag For: 109 CHIEF ADMIN ASST	37.69	37.69
0079	2	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin	283.39	566.78

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0079 continued)					
0080	1	HIWMM HON COMPANY	Tag For: 109 CHIEF ADMIN ASST Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black	370.42	370.42
0081	1	H105891 HON COMPANY	Tag For: 109 CHIEF ADMIN ASST 10500 Series 66Wx30Dx29-1/2H Dbl P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LK11 Kingswood Walnu	836.66	836.66
0082	2	HF23B HON COMPANY	Tag For: 110 SHARED OFFICE Black Removable Lock Core Kit .X110E 110E	19.26	38.52
0083	1	HLINEARA2 HON COMPANY	Tag For: 110 SHARED OFFICE Field Install Dwr/Door Kits Linear Blk 2-pack	33.92	33.92
0084	1	HLINEARA3 HON COMPANY	Tag For: 110 SHARED OFFICE Field Install Dwr/Door Kits Linear Blk 3-pack	37.69	37.69
0085	1	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed	283.39	283.39

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0085 continued)					
			.H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin Tag For: 110 SHARED OFFICE		
0086	1	HIWMM HON COMPANY	Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 110 SHARED OFFICE	370.42	370.42
0087	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 111 FIRE CHIEF	880.00	880.00
0088	6	HF23B HON COMPANY	Black Removable Lock Core Kit .X111E 111E Tag For: 111 FIRE CHIEF	19.26	115.56
0089	1	HNL2116MBF HON COMPANY	15-3/4x20-1/8x21-1/2 Mobile Pedest al box/file	434.66	434.66

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0089 continued)					
0090	3	HNL231628PFF HON COMPANY	.D Canopy/Black \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu Tag For: 111 FIRE CHIEF 15-3/4Wx23-1/8Dx28-1/2H File/File Pedestal	408.28	1224.84
0091	1	HNL241879WLL HON COMPANY	.D Canopy/Black .P Black \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu Tag For: 111 FIRE CHIEF 18x24x78-1/8 Wardrobe/Storage Cab lam dr Lf	988.67	988.67
0092	1	HNL241879WLR HON COMPANY	.D Canopy/Black \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu Tag For: 111 FIRE CHIEF 18x24x78-1/8 Wardrobe/Storage Cab lam dr Rt	988.67	988.67
0093	1	HNL2948LD HON COMPANY	.D Canopy/Black \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu Tag For: 111 FIRE CHIEF 48x15x28-1/2 Wall Mount Storage la m doors	669.58	669.58

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0093 continued)					
			\$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu Tag For: 111 FIRE CHIEF		
0094	1	HNLMP4828 HON COMPANY	48W x 27-7/8H Modesty / Back Panel .P Black \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu Tag For: 111 FIRE CHIEF	128.14	128.14
0095	1	HNLRC2448 HON COMPANY	48W x 24D Rectangle Worksurface .G Smooth, Flat DW Designer White .X No Grommet \$(L1STD) Grd L1 Standard .LDW1 Designer White Tag For: 111 FIRE CHIEF	157.87	157.87
0096	1	HUSLMOD1348 HON COMPANY	Laminate Modesty 13h x 48w \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu .KI Kingswood Walnu .P Black Tag For: 111 FIRE CHIEF	189.76	189.76
0097	2	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett	283.39	566.78

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0097 continued)					
0098	1	HIWMM HON COMPANY	64 Red .PLAT Textured Platin Tag For: 111 FIRE CHIEF Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 111 FIRE CHIEF	370.42	370.42
0099	1	HML1SDF HON COMPANY	Grove Single Seat Lounge Dual Fabric .A Straight \$(3) Grade 3 Uph .SX Moxie 59 Midnight \$(3) Grade 3 Uph .SX Moxie 46 Punch .TS Tapered Square .PR8 Silver Texture Tag For: 111 FIRE CHIEF	1027.95	1027.95
0100	1	HFTPTL18 HON COMPANY	Flock 18 Personal Table Laminate .G 2MM Edge KI Kingswood Walnu \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu \$(P2) P2 Paint Opts .PR8 Silver Texture Tag For: 111 FIRE CHIEF	373.34	373.34

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0101	1	HT29AL72 HON COMPANY	Preside 29.5H Angled Leg for 72W Top \$(P1) P1 Paint Opts .P Black Tag For: 111 FIRE CHIEF	684.94	684.94
0102	1	HTLA3672 HON COMPANY	Preside 72W x 36D Racetrack Shaped Laminate Top .G 2MM/Flat DW Designer White .N No Grommets \$(L1STD) Grd L1 Standard .LDW1 Designer White Tag For: 111 FIRE CHIEF	321.34	321.34
0103	1	HLED31AS HON COMPANY	31" LED LIGHT W/ POWER SUPPLY (SINGLE) Tag For: 111 FIRE CHIEF	218.84	218.84
0104	1	HLSL48TW HON COMPANY	WM Tackboard for 48W WM Overhead \$(A) Grd A Fabric .VST Vast 06 Atmosphere Tag For: 111 FIRE CHIEF	159.12	159.12
0105	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 115 FIRE MARSHALL	880.00	880.00
0106	1	H105492 HON COMPANY	10500 Series Cred w/Lateral File L eft Storage 24x72 \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 115 FIRE MARSHALL	931.72	931.72

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0107	1	H105535 HON COMPANY	10500 Series Bookcase 5-shelf 36Wx 13-1/8Dx71H \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu LKI1 Kingswood Walnu Tag For: 115 FIRE MARSHALL	435.08	435.08
0108	1	H105890 HON COMPANY	10500 Series 72Wx36Dx29-1/2H Dbl P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 115 FIRE MARSHALL	897.80	897.80
0109	4	HF23B HON COMPANY	Black Removable Lock Core Kit .X115E 115E Tag For: 115 FIRE MARSHALL	19.26	77.04
0110	3	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 115 FIRE MARSHALL	33.92	101.76
0111	1	HLINEARA3 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 3-pack Tag For: 115 FIRE MARSHALL	37.69	37.69
0112	2	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red	283.39	566.78

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0112 continued)					
0113	1	HIWMM HON COMPANY	.PLAT Textured Platin Tag For: 115 FIRE MARSHALL Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 115 FIRE MARSHALL	370.42	370.42
0114	3	MRB6-3680-C1NA-5 STAPLES BUS ADV FURN	NORIX-Comfort Shield Remedy-Sealed Seam Mattress Tag For: 117 SHIFT COMM	390.38	1171.14
0115	3	TNT1212X-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Panel Base Bunkable Be d w/ Laminate Drawers, Right Laminate: Wild Steel Finish: E Tag For: 117 SHIFT COMM	1282.50	3847.50
0116	1	TNT6011-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Table Desk Laminate: Wild Steel Finish: E Tag For: 117 SHIFT COMM	623.81	623.81
0117	3	PROT810 STAPLES BUS ADV FURN	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Left Laminate: Wild Steel Finish: E Tag For: 117 SHIFT COMM	577.29	1731.87

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0118	1	HITLM HON COMPANY	Ignition 2 Task Low-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .S Black All-Surfa .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 117 SHIFT COMM	362.59	362.59
0119	1	M1-46-4 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 4'x6' Whiteboard, 1 Marker, 1 Eraser FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 123 OFFICE	880.00	880.00
0120	1	H105891 HON COMPANY	10500 Series 66Wx30Dx29-1/2H Db1 P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 123 OFFICE	836.66	836.66
0121	2	HF23B HON COMPANY	Black Removable Lock Core Kit .X110E 110E Tag For: 123 OFFICE	19.26	38.52
0122	1	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 123 OFFICE	33.92	33.92
0123	1	HLINEARA3 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 3-pack Tag For: 123 OFFICE	37.69	37.69

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0124	1	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin Tag For: 123 OFFICE	283.39	283.39
0125	1	HIWMM HON COMPANY	Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 123 OFFICE	370.42	370.42
0126	2	M1-23-1 GHENT MANUFACTURING	Aluminum Frame Porcelain Magnetic 2'x3' Whiteboard FS Orders over 3,000.00 NET = Free, exclusions apply Tag For: 125 BATTALION CHIEF	322.50	645.00
0127	2	H10517 HON COMPANY	10500 Series 36Wx20Dx45-1/2H Later al File-Three-Drawer \$(L1STD) Grd L1 Standard .LKI1 Kingswood Walnu	842.52	1685.04

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0127 continued)					
0128	1	H105890 HON COMPANY	LKI1 Kingswood Walnu Tag For: 125 BATTALION CHIEF 10500 Series 72Wx36Dx29-1/2H Dbl P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 125 BATTALION CHIEF	897.80	897.80
0129	4	HF23B HON COMPANY	Black Removable Lock Core Kit .X125E 125E Tag For: 125 BATTALION CHIEF	19.26	77.04
0130	7	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 125 BATTALION CHIEF	33.92	237.44
0131	1	HLINEARA3 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 3-pack Tag For: 125 BATTALION CHIEF	37.69	37.69
0132	2	HIGS6DF HON COMPANY	Ignition 2 Multi-purp Stack Chair, Four Leg, Dual Fab .F Fixed .H Hard Caster .U Upholstered \$(1) Grade 1 Uph .EMP Emphasis 01 Obsidian \$(1) Grade 1 Uph .UR Contourett 64 Red .PLAT Textured Platin Tag For: 125 BATTALION CHIEF	283.39	566.78

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0133	1	HIWMM HON COMPANY	Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .H Hard Caster .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 125 BATTALION CHIEF	370.42	370.42
0134	2	H105692 HON COMPANY	10500 Series Cred Shell 48W x 24D x 29-1/2H \$(L1STD) Grd L1 Standard .LDW1 Designer White LKI1 Kingswood Walnu Tag For: 126 FF LOUNGE	322.86	645.72
0135	1	HAUFHL15N HON COMPANY	Undermount Cubby with Locking Door Flush Mount .L Linear P Black \$(P1) Select Grade 1 .P Black \$(P3) Select Grade 3 .PJF Bullseye .L Lock Tag For: 126 FF LOUNGE	257.56	257.56
0136	1	HAUFHR15N HON COMPANY	Undermount Cubby with Locking Door Flush Mount .L Linear P Black \$(P1) Select Grade 1 .P Black \$(P3) Select Grade 3	257.56	257.56

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0136 continued)					
0137	2	HIWMM HON COMPANY	.PJF Bullseye .L Lock Tag For: 126 FF LOUNGE Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Width .S Black All-Surfa .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: 126 FF LOUNGE	388.57	777.14
0138	2	HML3SDF HON COMPANY	Grove Three Seat Lounge Dual Fabric .A Straight \$(3) Grade 3 Uph .SX Moxie 59 Midnight \$(3) Grade 3 Uph .SX Moxie 46 Punch .TS Tapered Square .PR8 Silver Texture Tag For: 126 FF LOUNGE	2004.75	4009.50
0139	2	HMS1 HON COMPANY	Motivate High Density Stacker-Sled Base-Set/4 .N No Arm .ON Onyx .PLAT Platinum Metall Tag For: 126 FF LOUNGE	472.72	945.44

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0140	1	HSLMSS HON COMPANY	HON SoCo Single Seat .FSC FSC Wood \$(3) Grade 3 Uph .SX Moxie 59 Midnight Tag For: 126 FF LOUNGE	654.64	654.64
0141	4	HFTLR12 HON COMPANY	Flock Rectangle Table Laminate .N No Grommet .0 No Ports \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu .TS Tapered Square \$(P2) P2 Paint Opts .PR8 Silver Texture Tag For: 126 FF LOUNGE	291.28	1165.12
0142	1	HTLCRED72S HON COMPANY	Preside 20x72 36H Hospitality Cred enza w/Shelf \$(L1STD) Grd L1 Standard .LDW1 Designer White .DW Designer White \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu .V HL5L Door Pull P Black .N No Cutout \$(L1STD) Grd L1 Standard .LDW1 Designer White Tag For: 126 FF LOUNGE	1546.59	1546.59
0143	1	HTMC304296BB HON COMPANY	Preside 42x96 Seated Mobile Collab Tbl w/ BB Top .N No Grommets .LH903 Birch Butcherbl .C Caster \$(P2) P2 Paint Opts .T1 Platinum Metall	1760.69	1760.69

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HiTouch Business Services
601 Mason Drive
Laverne, TN 37086

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Job: 0005857293

Page: 30

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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0143 continued)					
0144	1	HIWMM HON COMPANY	Tag For: 126 FF LOUNGE Ignition 2 Task Mid-back, ilira back .Y1 Synchro-Tilt W .A Height and Widt .S Black All-Surfa .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black	388.57	388.57
0145	1	HIB50 HON COMPANY	Tag For: 129 RECEPT Ignition Bariatric Chair .F Fixed .E Glide .U Upholstered \$(3) Grade 3 Uph .SX Moxie 46 Punch .PLAT Textured Platin	811.39	811.39
0146	4	HIGCL HON COMPANY	Tag For: 130 WAITING Ignition Guest Chair Four Leg Frame Arms .E Glide .U Upholstered \$(3) Grade 3 Uph .SX Moxie 59 Midnight .PLAT Textured Platin	304.42	1217.68
0147	10	HCLQT HON COMPANY	Tag For: 130 WAITING HON Cliq Task Chair .W0 Weight Activate .CC1 Conference Cyli	331.65	3316.50

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0147 continued)					
			.F Fixed		
			.S Black All-Surfa		
			.IM 4-Way Black		
			\$(1) Grade 1 Uph		
			.UR Contourett		
			64 Red		
			.NL No Lumbar		
			.SB Standard Base		
			.T Black		
		Tag For:	133 COMMAND ROOM		
0148	1	HQB HON COMPANY	Interlink IQ Power Base In-Feed	283.16	283.16
		Tag For:	133 COMMAND ROOM		
0149	1	HQH5-E-3P1E HON COMPANY	ElloraB G2 Flptop for IQ-3 AC Pwr/ 1 Extron Open	226.28	226.28
			.SVR Silver		
		Tag For:	133 COMMAND ROOM		
0150	1	HQH5-E-3P1U2B HON COMPANY	ElloraB G2 Flptop for IQ/3 Pwr/1 D ual USB/2 Blnk	236.03	236.03
			.SVR Silver		
		Tag For:	133 COMMAND ROOM		
0151	1	HQJ3 HON COMPANY	Interlink IQ Power Jumper 3ft	59.31	59.31
		Tag For:	133 COMMAND ROOM		
0152	1	HTLA42144 HON COMPANY	Preside 42x144 Racetrack Top - 2-piece	661.37	661.37
			.G 2mm Edgeband		
			KI Kingswood Walnu		
			.G2 Cut Out For Fli		
			\$(L1STD) Grd L1 Standard		
			.LK11 Kingswood Walnu		
		Tag For:	133 COMMAND ROOM		

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0153	1	HTLHP144 HON COMPANY	Preside Laminate Hollow Panel Base For 144" W Table Tops \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu .LKII1 Kingswood Walnu Tag For: 133 COMMAND ROOM	1004.25	1004.25
0154	2	H105380 HON COMPANY	10500 Series Wall Mounted Storage Cab 30"W x 14-5/8"D \$(L1STD) Grd L1 Standard .LKII1 Kingswood Walnu LKII1 Kingswood Walnu Tag For: 134 EOC ROOM	368.50	737.00
0155	2	H105892 HON COMPANY	10500 Series 60Wx30Dx29-1/2H Db1 P ed Dsk 3/2 Rect Top \$(L1STD) Grd L1 Standard .LDW1 Designer White LKII1 Kingswood Walnu Tag For: 134 EOC ROOM	785.99	1571.98
0156	2	HF23B HON COMPANY	Black Removable Lock Core Kit .X134E 134E Tag For: 134 EOC ROOM	19.26	38.52
0157	2	HF23B HON COMPANY	Black Removable Lock Core Kit .X135E 135E Tag For: 134 EOC ROOM	19.26	38.52
0158	4	HLINEARA2 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 2-pack Tag For: 134 EOC ROOM	33.92	135.68
0159	2	HLINEARA3 HON COMPANY	Field Install Dwr/Door Kits Linear Blk 3-pack Tag For: 134 EOC ROOM	37.69	75.38

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LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0160	2	HUVSLFS3267LC HON COMPANY	Softline Floor Scrn 32Wx67H Fab Le gs Casters \$(A) Grd A Fab .SLS Salsa 36 Middle Grey .SVR Silver Generic Tag For: 134 EOC ROOM	1058.75	2117.50
0161	6	HCLQT HON COMPANY	HON Cliq Task Chair .W0 Weight Activate .CC1 Conference Cyli .F Fixed .S Black All-Surfa .IM 4-Way Black \$(1) Grade 1 Uph .UR Contourett 64 Red .NL No Lumbar .SB Standard Base .T Black Tag For: 134 EOC ROOM	331.65	1989.90
0162	2	HMVMB-3672WW HON COMPANY	Mkbd-Mob Bd 36Wx72H Whtbd/Whtbd .C Caster \$(P2) P2 Paint Opts .T1 Platinum Metall Tag For: 134 EOC ROOM	788.94	1577.88
0163	2	HMVR-2466G-NS HON COMPANY	Motivate Table Rect 24Dx66W 2mm Ed ge Nesting Base .N No Grommets \$(L1STD) Grd L1 Standard .LK11 Kingswood Walnu .KI Kingswood Walnu .C Caster \$(P2) P2 Paint Opts .T1 Platinum Metall Tag For: 134 EOC ROOM	669.50	1339.00

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0005857293	12/03/24	BI-347352	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0164	1	HLED17A HON COMPANY Tag For: 134 EOC ROOM	17" LED Light W/PwrSupplyForDaisyChain(STARTER)	178.89	178.89
0165	1	HLED17AUO HON COMPANY Tag For: 134 EOC ROOM	17"LED Lt w/8"JmprCordDaisyChain(FOLLOWR)	146.58	146.58
0166	1	HLSL60TW HON COMPANY Tag For: 134 EOC ROOM	Tackboard for 60" W Wallmount Tackboard \$(A) Grd A Fabric .VST Vast 06 Atmosphere	182.16	182.16
0167	1	HF22 HON COMPANY Tag For: HF22	Master Key (One Key)	16.66	16.66
0168	1	CFSINSTALLEX SKU: 421091 STAPLES HiTouch BREN	ENHANCED FURNITURE SERVICES	15356.00	15356.00
M001	1	FREIGHT NORIX GROUP INC	NORIX FREIGHT	607.18	607.18
				Total	133972.52

Approved as to Legal Form:
C. Tim Tisher
C. Tim Tisher, City Attorney

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HiTouch Business Services
601 Mason Drive
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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857486	12/03/24	BI-356497	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
Special Instructions CUSTOMER SIGNATURE AUTHORIZES HITOUCH TO PURCHASE PRODUCTS AND SERVICES CONTAINED HEREIN. SALE IS SUBJECT TO HITOUCH BUSINESS SVCS. TERMS & CONDITIONS. QUOTE IS GOOD FOR 30 DAYS UNLESS NOTED OTHERWISE. APPLICABLE TAX WILL BE ADDED AT INVOICING.					
0001	6	MRB6-3680-C1NA-5 STAPLES BUS ADV FURN Tag For:	NORIX-Comfort Shield Remedy-Sealed Seam Mattress FEMALE DORM	390.38	2342.28
0002	3	TNT1212X-NL1002T STAPLES BUS ADV FURN Tag For:	NORIX-Titan Panel Base Bunkable Bed w/ Laminate Drawers, Left Laminate: Wild Cherry Steel Finish: Ebony FEMALE DORM	1282.50	3847.50
0003	3	TNT1212X-NL1002T STAPLES BUS ADV FURN Tag For:	NORIX-Titan Panel Base Bunkable Bed w/ Laminate Drawers, Right Laminate: Wild Cherry Steel Finish: Ebony FEMALE DORM	1282.50	3847.50
0004	2	TNT6011-NL1002T STAPLES BUS ADV FURN Tag For:	NORIX-Titan Table Desk Laminate: Wild Cherry Steel Finish: Ebony FEMALE DORM	623.81	1247.62
0005	3	PROT810 STAPLES BUS ADV FURN Tag For:	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Left Laminate: Wild Cherry Steel Finish: Ebony FEMALE DORM	577.29	1731.87
0006	3	PROT810 STAPLES BUS ADV FURN	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Right Laminate: Wild Cherry	577.29	1731.87

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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857486	12/03/24	BI-356497	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0006 continued)					
0007	2	HITLM HON COMPANY	Steel Finish: Ebony Tag For: FEMALE DORM Ignition 2 Task Low-back, ilira back .Yl Synchro-Tilt W .A Height and Widt .S Black All-Surfa .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: FEMALE DORM	362.59	725.18
0008	1	MRB6-3680-C1NA-5 STAPLES BUS ADV FURN	NORIX-Comfort Shield Remedy-Sealed Seam Mattress Tag For: FEMALE SHIFT COMM	390.38	390.38
0009	1	TNT1212X-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Panel Base Bunkable Be d w/ Laminate Drawers, Right Laminate: Wild Steel Finish: E Tag For: FEMALE SHIFT COMM	1282.50	1282.50
0010	1	TNT6011-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Table Desk Laminate: Wild Steel Finish: E Tag For: FEMALE SHIFT COMM	623.81	623.81
0011	1	PROT810 STAPLES BUS ADV FURN	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Left Laminate: Wild Steel Finish: E Tag For: FEMALE SHIFT COMM	577.29	577.29

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601 Mason Drive
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QUOTE NO	DATE	CUSTOMER PO NO	CUSTOMER NO	SALESPERSON
0005857486	12/03/24	BI-356497	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
0012	1	HITLM HON COMPANY	Ignition 2 Task Low-back, ilira back .Yl Synchro-Tilt W .A Height and Widt .S Black All-Surfa .IM 4-Way Black \$(2) Grade 2 Uph .KAI Kai 26 Orca .BY Bullseye Adjust .SB Standard Base .T Black Tag For: FEMALE SHIFT COMM	362.59	362.59
0013	24	MRB6-3680-C1NA-5 STAPLES BUS ADV FURN	NORIX-Comfort Shield Remedy-Sealed Seam Mattress Tag For: MALE DORM	390.38	9369.12
0014	6	TNT1212X-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Panel Base Bunkable Be d w/ Laminate Drawers, Left Laminate: Wild Steel Finish: E Tag For: MALE DORM	1282.50	7695.00
0015	18	TNT1212X-NL1002T STAPLES BUS ADV FURN	NORIX-Titan Panel Base Bunkable Be d w/ Laminate Drawers, Right Laminate: Wild Steel Finish: E Tag For: MALE DORM	1282.50	23085.00
0016	6	PROT810 STAPLES BUS ADV FURN	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Left Laminate: Wild Steel Finish: E Tag For: MALE DORM	577.29	3463.74
0017	18	PROT810 STAPLES BUS ADV FURN	NORIX-Protege Locker 70Hx18Wx18D w/ Laminate Accent, Right Laminate: Wild	577.29	10391.22

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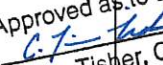
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0005857486	12/03/24	BI-356497	H000000032	Connie Roach

LINE	QUANTITY	CATALOG NO / VENDOR	DESCRIPTION	UNIT SELL	EXTENSION
(Line 0017 continued)					
			Steel Finish: E Tag For: MALE DORM		
0018	1	CFSINSTALLEX SKU: 421091 STAPLES HiTouch BREN	RECEIVE, DELIVER AND INSTALL	10320.00	10320.00
M001	1	FREIGHT NORIX GROUP INC	NORIX FREIGHT	8685.74	8685.74
M002	1	FREIGHT HON COMPANY	HON FREIGHT	181.29	181.29
				Total	91901.50

Approved as to Legal Form:

C. Tim Tisher, City Attorney

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TITLE _____

DATE _____

At **HiTouch Business Services** we are committed to providing quality products and services to the marketplace. We would like to review key details related to your (project/order) to ensure your satisfaction.

Our Order Process

- ☐ A credit application is required for all **NEW** customers.
- ☐ Details of the delivery/service including the “ship to” address, building access, second contact, etc. to be provided prior to the purchase order.
- ☐ A **50 %** deposit and signed agreement are required on this order.
- ☐ All orders are placed once a completed signed purchase agreement, purchase order and deposit are received.
- ☐ A mutually agreeable Customer Required Date will be determined based on estimated vendor lead-times.
- ☐ All product is custom manufactured to your specifications and therefore cannot be returned. Restocking programs are not an option.
- ☐ Customer acknowledgements are available to you, upon request.
- ☐ If we are installing workstations with powered panels you will need to coordinate with an electrician to connect the building power interface.
- ☐ If you are receiving product “drop ship” (product is being shipped directly from the manufacturer to you without HiTouch personnel to unload and place) you are responsible for inspecting the product for freight related damages. If product is damaged it must be noted on the bill of lading. Please contact HiTouch immediately.

Scheduling & Confirmation

- ☐ We will confirm your scheduled delivery/service date 48 hours in advance; any changes to the original order should be communicated at this time. Please note that additional requests may result in scheduling changes and or additional charges.
- ☐ Consider the disposition of your existing product. If existing product needs to be moved or removed when new product is delivered, we would be happy to quote you for this service. Labor will be charged at a rate of \$55.00 per hour per man or as quoted.

Project Changes

- ☐ If the job site is not ready on the mutually agreed upon customer required date, the product will be invoiced. Any additional expense incurred to handle, store and/or redeliver your order will be submitted to you for payment.

Delivery, Installation, Services

- ☐ Delivery and installation will be conducted, during normal working hours, by our professional, non-union personnel. Should after business hours or weekend install be required, and union personnel be required we shall provide a quote accordingly.
- ☐ We require the job site to be safe, accessible, clean, clear of debris and free from other trades. Unacceptable job site conditions may result in additional charges for excessive handling, storage and transportation.
- ☐ Removal of contents including desktop items may be required, depending on the service we are providing.
- ☐ Changes to the original scope of the job will be submitted for your approval and payment.

Job Completion

- ☐ Upon delivery of new or pre-owned product, we will complete a general “wipe down” cleaning of all products.
- ☐ We will complete a walkthrough with you at a prearranged time upon completion of your order/project.

Invoicing & Payment

- ☐ Product will be invoiced upon receipt of the products at the job site or sooner as required.
- ☐ Final payment is due in full net **20** days from the date of the invoice.



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Ginger Adams, SR. Administrative Assistant to Fire Chief, gadams@columbiatn.gov, 931-560-1723

AGENDA ITEM TITLE: APPROVE CHANGE ORDER NO. 6 WITH BRINDLEY CONSTRUCTION, LLC FOR THE CITY OF COLUMBIA FIRE STATION PROJECT, WHICH INCREASES THE CONTRACT AMOUNT BY A TOTAL OF \$129,582.00 – FIRE & RESCUE.

RECOMMENDATION: Approve.

INFORMATION: City Council approved a bid award December 14, 2023 to Brindley Construction, LLC in the amount of \$4,882,000 for the renovations to Fire Station No. 1 located at 1000 South Garden Street.

Change Orders No. 1 and No. 2 reduced the contract amount by a combined total of \$27,887.00 resulting in a lower contract price of \$4,854,113.00. Change Order No. 3 increased the contract amount \$84,000.00 to provide all material, labor and equipment needed for the installation of a 220' underground fire line using 6" CPVC C900 DR 18 piping, designed to enhance the property's fire suppression capabilities. Key components included a protective hot box for temperature regulation, a DCDA backflow preventer for water safety, and a concrete vault prepared for an owner-supplied full flow meter in compliance with the City of Columbia.

Change Order No. 4 increased the contract price by \$8,876.00 to add receptacle in Compressor Room, add 2 receptacles in Apparatus Room, add 5 receptacles 8' high in apparatus Room, add 16 USB receptacles in living area between the beds.

Change Order No. 5 increased the contract price by \$99,762.86 to undercut concrete area at rear of building and rock removal.

Change Order No. 6 increases the contract price by \$129,582.00 as follows: Additional Asphalt Paving Work and Extruded Curb \$28,712.00; Change the Communications Tower Foundation from 8' x 8' x 2' to 10' x 10' x 4'-4" \$6,670.00; Furnish and Install Oil-Water Separator \$94,200.00.

Change Order No. 6 increases the total contract price to \$5,176,333.86.

ATTACHMENTS: Staff Report; Change Order No. 6; Asphalt Change Order Clarification.

CERTIFICATION: The Chief Financial Officer certifies that \$5,176,334 will be budgeted and unencumbered in Capital Projects-Fire Admin-Buildings upon adoption of Appropriations Amendment No. 2.



PO Box 303
Pulaski, TN 38478
Ph : (931)363-4544

Change Order

Project:

23-131 City of Columbia Fire Station
1000 South Garden Street
Columbia, TN 38401

Change Order: 6

Date: 12/2/2024

Architect's Project:**To Contractor:**

Brindley Construction, LLC
PO Box 303
Pulaski, TN 38478

The Contract is changed as follows:

Additional asphalt in rear drive, additional concrete for radio tower, and oil separator.

6 02-620, 03-180, 09-900, 15-100, and 01-110

\$129,582.00

The original Contract Amount was	\$4,882,000.00
Net change by previously authorized Change Orders	\$164,751.86
The Contract Amount prior to this Change Order was	\$5,046,751.86
The Contract will be increased by this Change Order in the amount of	\$129,582.00
The new Contract Amount including this Change Order will be	\$5,176,333.86

The date of Substantial Completion as of the date of this Change Order therefore is

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACT AND OWNER.

Nuber Architecture, LLC
ARCHITECT
1069 Rolling Fields Circle
Columbia, TN 38401

(Signature)

George Nuber, Architect

By 12-05-2024

Date

Brindley Construction, LLC
CONTRACTOR
PO Box 303
Pulaski, TN 38478

(Signature)

Ronnie Brindley

By 12-5-24

Date

City of Columbia
OWNER
700 N Garden Street
Columbia, TN 38401

(Signature)

By

Date

Approved as to Legal Form:

C. Tim Tisher, City Attorney

December 5, 2024

Mr. George Nuber
Nuber Architecture
1069 Rolling Fields Circle
Columbia, TN 38401

RE: Proposed Renovations and Additions to Fire Station No. 1
Change Order No. 6 Breakdown
Columbia, TN

Dear George:

Pursuant to your request, we are pleased to submit the following Change Order No. 6 Breakdown on the above referenced project located in Columbia, TN.

Additional Asphalt Paving Work and Extruded Curb

- Remove approximately 1,900 SF of existing asphalt paving (9-1/2" depth) and haul-off site.
- Furnish and install 6" of crushed stone aggregate base (65 Tons).
- Furnish and install 2" of Asphalt Binder BM Mix with Prime and Chip (210 SY).
- Furnish and install 1.5" of Asphalt Topping 411E with Tack Coat (210 SY).
- Furnish and install new 12" x 8" extruded concrete curb (124 LF).

Total Cost for the work above.....\$28,712.00

Change the Communications Tower Foundation from 8' x 8' x 2' to 10' x 10' x 4'-4"

- Additional Excavation work: 16 CY
- Additional Concrete: 13 CY
- Additional Rebar: 1 Ton
- Additional Formwork: 120 SF

Total Cost for the work above.....\$6,670.00

Furnish and Install Oil-Water Separator

- Saw-cut and remove existing concrete (40 SF).
- Remove the existing oil separator.
- Furnish and install one (1) new MIFAB MI-O-14 Oil-Water Separator with non-traffic rated lid and high-level alarm.
- Excavate new trench and furnish and install new PVC waste piping from fire station and connect to oil separator and to the existing city sewer line (120 LF).
- Furnish and install stone backfill for the trench (10 Tons).

Total Cost for the work above.....\$94,200.00

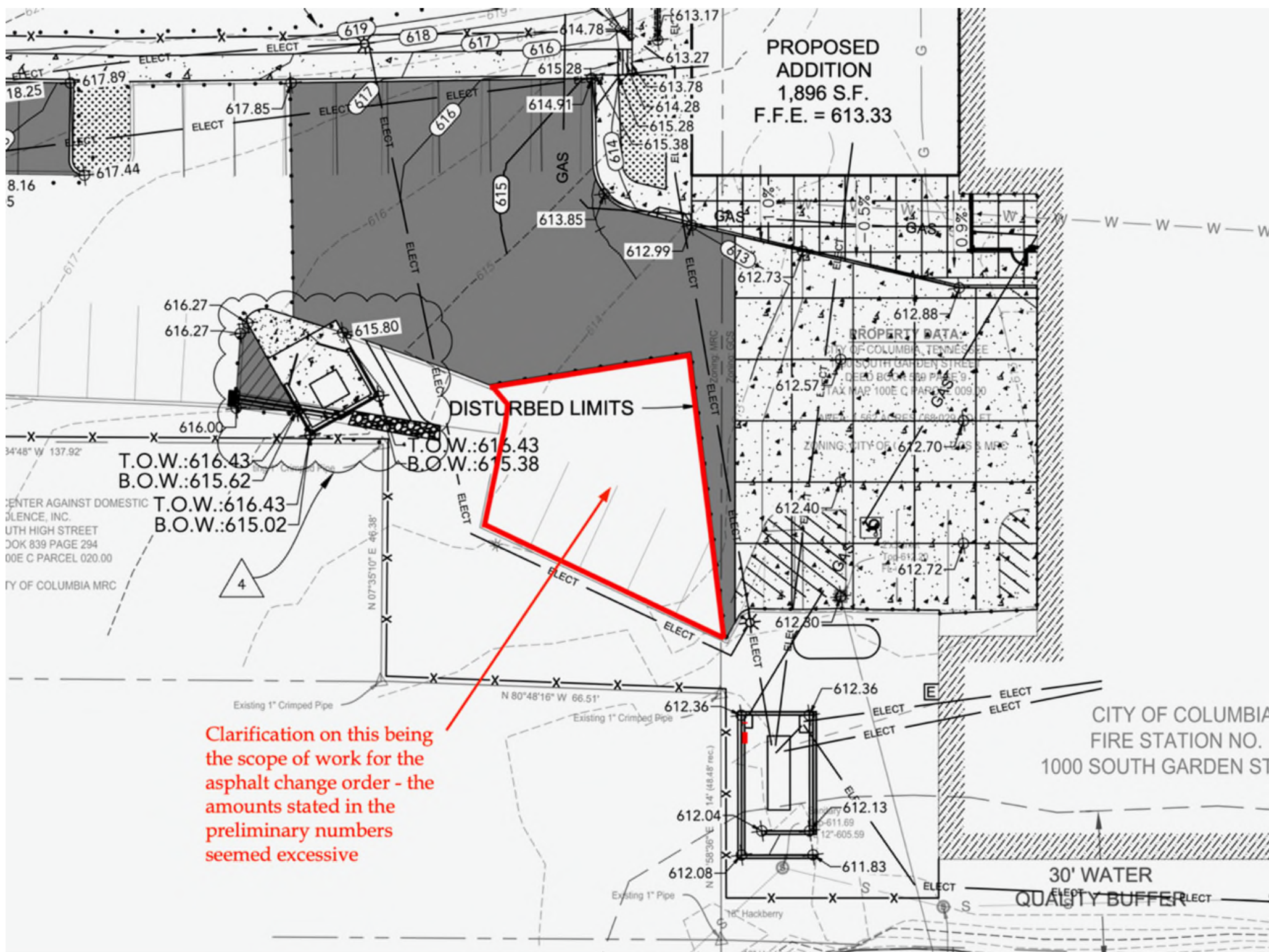
We appreciate the opportunity to submit this information. If you have any questions or need any additional information, please feel free to give me a call.

Sincerely,



Robert J. Masucci, Jr.
Brindley Construction, L.L.C.

Cc: Ronnie Brindley, Brindley Construction, L.L.C.
Tim Rohling, Brindley Construction, L.L.C.





CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Ginger Adams, SR. Administrative Assistant, GAdams@columbiatn.gov, 931-560-1723

AGENDA ITEM TITLE: APPROVE THE PURCHASE OF A 2024 DODGE DURANGO IN THE AMOUNT OF \$50,125 FROM CHRYSLER DODGE JEEP RAM FIAT OF COLUMBIA UTILIZING SWC209 -

RECOMMENDATION: Approve.

INFORMATION: Columbia Fire & Rescue requests approval of the City Council for the acquisition of a 2024 Dodge Durango from Chrysler Dodge Jeep Ram Fiat of Columbia utilizing SWC209.

CERTIFICATION: The Chief Financial Officer certifies that \$55,000 is budgeted and unencumbered in Capital Projects-Fire-Patrol-Vehicles.

ATTACHMENTS: Staff Report; Quote with SWC209.

Chrysler Dodge Jeep RAM Fiat of Columbia
106 S. James Campbell Boulevard
Columbia, TN 38401



QUOTE

RAMQ5568
Aug 12, 2024

Tennessee State Wide Contract # 209

Quoted To:

Chris Cummins
City of Columbia
1000 South Garden Street
Columbia, TN 38401

Prepared By:

Russell Alan Moles
Director of Fleet & Commercial Operations

Phone: 931-560-7100
Fax:

Phone: 865-285-0348
Email: rmoles@cdjrcolumbia.com

PO Number:

Valid Through: Dec. 31, 2024

Payment Terms: NET 15

V6 - WDEE75-DURANGO PURSUIT VEHICLE AWD (SAP)

\$40,814.00

2BZ BASE VEHICLE & STANDARD EQUIPMENT	\$40,814.00	1	\$40,814.00
PACKAGE CONTENTS:			
3.6L V6 24V VVT ENGINE W/ESS (ERC)			
8-SPD AUTO 850RE TRANS (MAKE) (DFT)			
CLOTH BUCKET SEATS W/ SHIFT INSERT/BLACK			

FACTORY INSTALLED OPTIONS & CHARGES

\$910.00

CKD FLOOR CARPET (OPTIONAL - SELECTED)	\$150.00	1	\$150.00
CUF FULL LENGTH FLOOR CONSOLE (OPTIONAL - SELECTED)	\$350.00	1	\$350.00
WP1 18X8.0 PAINTED ALUMINUM WHEELS (OPTIONAL - SELECTED)	\$410.00	1	\$410.00

DEALER INSTALLED OPTIONS & CHARGES

\$0.00

DRIVER DELIVERY TO CUSTOMER	\$0.00	1	\$0.00
PACK - FIXED COST & OVERHEAD	\$0.00	1	\$0.00

Created 8/12/2024

Reprinted 8/12/2024

Superceeded : N

1 of 9

Exterior Paint Colors**\$395.00****Factory Standard N/C****Unit Price Qty Ext. Price**

DB BLACK CLEAR COAT (OPTIONAL)	\$0.00	1	\$0.00
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BRIGHT WHITE (OPTIONAL)	\$0.00	1	\$0.00
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Additional Factory Orderable Exterior Colors**Unit Price Qty Ext. Price**

DESTROYER GREY CLEAR COAT (OPTIONAL - SELECTED)	\$395.00	1	\$395.00
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FROSTBITE PEARL COAT (OPTIONAL)	\$395.00	1	\$395.00
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NIGHT MOVES (OPTIONAL)	\$395.00	1	\$395.00
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OCTANE RED PEARL COAT (OPTIONAL)	\$395.00	1	\$395.00
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RED OXIDE (OPTIONAL)	\$395.00	1	\$395.00
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TRIPLE NICKEL SILVER (BRIGHT) (OPTIONAL)	\$395.00	1	\$395.00
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VAPOR GREY (OPTIONAL)	\$395.00	1	\$395.00
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Factory Special Order Paint (Extended Lead Time/Added Cost)**Unit Price Qty Ext. Price**

BLU BY YOU PEARL COAT HANG ON PARTS ARE BLACK W/ POLICE SPECIAL PAINTS (MIRRORS/DOOR HANDLES/ETC) (OPTIONAL)	\$600.00	1	\$600.00
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MICHIGAN STATE POLICE BLUE HANG ON PARTS ARE BLACK W/ POLICE SPECIAL PAINT (MIRRORS/DOOR HANDLES/ETC) (OPTIONAL)	\$600.00	1	\$600.00
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AFTERMARKET EQUIPMENT**\$8,006.00**

NFORCE FRONT INTERIOR BAR R/W	\$1,088.00	1	\$1,088.00
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NFORCE REAR INTERIOR CAR R/A	\$845.00	1	\$845.00
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BLUE PRINT 500 SERIES HANDHELD	\$832.00	1	\$832.00
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LF AFTERSHOCK SIREN SYSTEM	\$503.00	1	\$503.00
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AFTER SHOCK BRACKET FOR DURANGO	\$31.00	1	\$31.00
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Created 8/12/2024

Reprinted 8/12/2024

Superceeded : N

2 of 9

	Unit Price	Qty	Ext. Price
12 LED R/W MOUNTED IN GRILL AREA	\$127.00	4	\$508.00
6 LED RED 2 ON REAR BUMPER 2 IN CARGO	\$108.00	4	\$432.00
WINDOW SHROUD FOR CARGO WINDOWS	\$14.00	2	\$28.00
72" RUNNING BOARD LIGHTS R/W	\$388.00	2	\$776.00
RUNNING BOARD BRACKETS FOR DURANGO	\$40.00	2	\$80.00
INTERSECTOR LIGHTS FOR MIRROR R/W	\$192.00	2	\$384.00
CURVED SURFACE BRACKET FOR DURANGO	\$9.00	1	\$9.00
RACETRACK FLASHER	\$86.00	1	\$86.00
RADIO POWER WIRE	\$0.00	1	\$0.00
RADIO COAX	\$36.00	1	\$36.00
SHARKFIN ANTENNA UHF	\$68.00	1	\$68.00
EQUIPMENT DISCONNECT	\$0.00	1	\$0.00
SHIPPING CHARGES	\$150.00	1	\$150.00
INSTALLATION LABOR HOURS	\$80.00	25	\$2,000.00
SHOP SUPPLIES	\$150.00	1	\$150.00

Totals

Subtotal	\$50,125.00
Tax	\$0.00
Shipping	\$0.00
Grand Total	\$50,125.00

Units Quoted from Ground Stock or In-Bound Inventory Are Subject to Prior Sale
Pricing Good For Current Date & Model Year Only Subsequent Model & Option Pricing May Vary
Vehicles Subject to Production by Stellantis (formerly Fiat-Chrysler Automobiles)
Production Lead Times Vary by Model & Options are controlled by FCA Group
Standard Color is White Unless Noted Otherwise



**STATE OF TENNESSEE, DEPARTMENT OF GENERAL SERVICES
CENTRAL PROCUREMENT OFFICE**

Statewide Multi-Year Contract Issued to:

TT of Columbia Inc
106 S James Campbell Blvd
Columbia, TN 38401

Vendor ID: 0000141027

Contract Number: 0000000000000000000080359

Title: SWC209 Vehicles

Start Date : September 15, 2023 End Date: December 31, 2024

Is this contract available to local government agencies in addition to State agencies?: Yes

Authorized Users. This Contract establishes a source or sources of supply for all Tennessee State Agencies. "Tennessee State Agency" refers to the various departments, institutions, boards, commissions, and agencies of the executive branch of government of the State of Tennessee with exceptions as addressed in Tenn. Comp. R. & Regs. 0690-03-01-.01. The Contractor shall provide all goods or services and deliverables as required by this Contract to all Tennessee State Agencies. The Contractor shall make this Contract available to the following entities, who are authorized to and who may purchase off of this Statewide Contract ("Authorized Users"):

- a. all Tennessee State governmental entities (this includes the legislative branch; judicial branch; and, commissions and boards of the State outside of the executive branch of government);
- b. Tennessee local governmental agencies;
- c. members of the University of Tennessee or Tennessee Board of Regents systems;
- d. any private nonprofit institution of higher education chartered in Tennessee; and,
- e. any corporation which is exempted from taxation under 26 U.S.C. Section 501(c)(3), as amended, and which contracts with the Department of Mental Health and Substance Abuse to provide services to the public (Tenn. Code Ann. § 33-2-1001).

These Authorized Users may utilize this Contract by purchasing directly from the Contractor according to their own procurement policies and procedures. The State is not responsible or liable for the transactions between the Contractor and Authorized Users.

Note: If "no", attach exemption request addressed to the Central Procurement Officer.

Contract Contact Information:

State of Tennessee
Department of General Services, Central Procurement Office
Contract Administrator: Michael Neely
3rd Floor, William R Snodgrass, Tennessee Tower
312 Rosa L. Parks Avenue
Nashville, TN 37243-1102
Phone: 615-741-5671
Fax: 615-741-0684

Line Information

Line 1

Item ID: 1000187716
Police Vehicles, CDJR, Generic SWC209 Asset
Unit of Measure: EA

Line 2

Item ID: 1000187718
Minivan and Full-size Vans, CDJR(Passenger, Cargo, Cut-Away), Generic SWC209 Asset
Unit of Measure: EA

Line 3

Item ID: 1000187719
Sport Utility Vehicles, CDJR(SUVs), Generic SWC209 Asset
Unit of Measure: EA

Line 4

Item ID: 1000187720
Light Trucks, CDJR(Class 1,2,3,4,5) Pickup or Chassis Cab, Generic SWC209 Asset
Unit of Measure: EA

Line 5

Item ID: 1000179941
Optional Equipment, Generic SWC209 Asset
Unit of Measure: EA

APPROVED:  Digitally signed by Michael F. Perry
DN: cn=Michael F. Perry, o=State of TN
CPO, ou=Department of General
Services, email=Mike.Perry@tn.gov, c=US
Date: 2023.09.06 10:30:20 -05'00'

CHIEF PROCUREMENT OFFICER

BY: Mike Neely Digitally signed by Mike
Neely
Date: 2023.09.06 10:04:06
-05'00'

PURCHASING AGENT

DATE

State of Tennessee (State)

CDJR- 2024 Model Year Fleet (1 Year Fixed) Pricing

Dealer Name: TT Columbia			Required Entry for MSRP	Required Entry
Model	Model Number	Description	MSRP	State Government Fleet Price (1 Year Fixed Pricing)
EXAMPLE ONLY:			\$31,000.00	\$25,750.00
POLICE PURSUIT SUV				
	WDEE75	DURANGO PPV - AWD - 3.6L V6	\$ 45,900.00	\$40,814.00
	WDEE75	DURANGO PPV - AWD - 3.6L V6 (ADMIN)	\$ 45,580.00	\$40,146.00
	WDEE75	DURANGO PPV - AWD - 5.7L V8 HEMI	\$ 49,015.00	\$43,517.00
	WDEE75	DURANGO PPV - AWD - 5.7L V8 HEMI (ADMIN)	\$ 48,695.00	\$42,948.00
SPECIAL SERVICE VEHICLE				
	DJ7L91	RAM 2500 CREW 4X4 SSV - SWB - GAS	\$ 56,065.00	\$44,246.00
	DJ7L91	RAM 2500 CREW 4X4 SSV - SWB - DIESEL	\$ 65,860.00	\$52,972.00
	DJ7L92	RAM 2500 CREW 4X4 SSV - LWB - GAS	\$ 56,265.00	\$44,424.00
	DJ7L92	RAM 2500 CREW 4X4 SSV - LWB - DIESEL	\$ 66,060.00	\$53,150.00
	D28L91	RAM 3500 CREW 4X4 SSV - SWB - GAS	\$ 57,555.00	\$45,607.00
	D28L91	RAM 3500 CREW 4X4 SSV - SWB - DIESEL	\$ 67,350.00	\$54,335.00
	D28L92	RAM 3500 CREW 4X4 SSV - LWB - GAS	\$ 57,755.00	\$45,784.00
	DS6T98	1500 CREW 4X4 SSV - V8	\$ 53,490.00	\$40,600.00
	D28L92	RAM 3500 CREW 4X4 SSV - LWB - DIESEL	\$ 67,550.00	\$54,514.00
CHRYSLER PACIFICA				
	RUCH53	PACIFICA TOURING L	\$ 43,280.00	\$41,690.00
	RUFH53	PACIFICA TOURING L AWD	\$ 46,275.00	\$44,435.00
	RUCT53	PACIFICA LIMITED	\$ 50,550.00	\$48,379.00
	RUFT53	PACIFICA LIMITED AWD	\$ 53,545.00	\$50,990.00
	RUET53	PACIFICA SELECT HYBRID	\$ 54,090.00	\$53,443.00
	RUES53	PACIFICA PINNACLE HYBRID	\$ 62,820.00	\$61,061.00
JEEP WRANGLER				
	JLJL72	WRANGLER SPORT 2-DOOR	\$ 37,385.00	\$35,984.00
	JLJS72	WRANGLER RUBICON 2-DOOR	\$ 51,690.00	\$48,736.00
	JLJL74	WRANGLER SPORT 4-DOOR	\$ 41,385.00	\$39,737.00
	JLJP74	WRANGLER SAHARA 4-DOOR	\$ 50,815.00	\$48,323.00
	JLXL74	WRANGLER SPORT 4XE (ELECTRIC)	\$ 52,985.00	\$51,895.00
ALL NEW RAM 1500 QUAD 4X2				
	DTIH41	ALL NEW 1500 QUAD 4X2 BIG HORN - V6	\$ 45,625.00	\$39,688.00
	DTIH41	ALL NEW 1500 QUAD 4X2 BIG HORN - V8	\$ 48,670.00	\$42,385.00
ALL NEW RAM 1500 QUAD 4X4				
	DT6H41	ALL NEW 1500 QUAD 4X4 BIG HORN - V6	\$ 52,110.00	\$45,431.00

	DT6H41	ALL NEW 1500 QUAD 4X4 BIG HORN - V8	\$ 55,155.00	\$48,240.00
ALL NEW RAM 1500 CREW 4X2				
	DT1H98	ALL NEW 1500 CREW 4X2 BIG HORN - SWB - V6	\$ 48,375.00	\$42,125.00
	DT1H98	ALL NEW 1500 CREW 4X2 BIG HORN - SWB - V8	\$ 51,420.00	\$44,851.00
	DT1H91	ALL NEW 1500 CREW 4X2 BIG HORN - LWB - V8	\$ 51,670.00	\$45,128.00
	DT1P98	ALL NEW 1500 CREW 4X2 LARAMIE - SWB - V6	\$ 55,625.00	\$47,805.00
	DT1P98	ALL NEW 1500 CREW 4X2 LARAMIE - SWB - V8	\$ 58,670.00	\$50,485.00
	DT1P91	ALL NEW 1500 CREW 4X2 LARAMIE - LWB - V8	\$ 58,920.00	\$50,753.00
ALL NEW RAM 1500 CREW 4X4				
	DT6H98	ALL NEW 1500 CREW 4X4 BIG HORN - SWB - V6	\$ 54,860.00	\$48,022.00
	DT6H98	ALL NEW 1500 CREW 4X4 BIG HORN - SWB - V8	\$ 57,905.00	\$50,731.00
	DT6H91	ALL NEW 1500 CREW 4X4 BIG HORN - LWB - V8	\$ 58,155.00	\$51,000.00
	DT6P98	ALL NEW 1500 CREW 4X4 LARAMIE - SWB - V6	\$ 59,920.00	\$51,655.00
	DT6P98	ALL NEW 1500 CREW 4X4 LARAMIE - SWB - V8	\$ 62,965.00	\$54,330.00
	DT6P91	ALL NEW 1500 CREW 4X4 LARAMIE - LWB - V8	\$ 63,215.00	\$54,580.00
RAM 2500 REG 4X2				
	DJ2L62	2500 REG 4X2 TRADESMAN - STD. OEM GAS	\$ 50,365.00	\$39,246.00
	DJ2L62	2500 REG 4X2 TRADESMAN - STD. OEM DIESEL	\$ 60,160.00	\$47,965.00
	DJ2H62	2500 REG 4X2 BIG HORN - STD. OEM GAS	\$ 53,140.00	\$41,767.00
	DJ2H62	2500 REG 4X2 BIG HORN - STD. OEM DIESEL	\$ 62,810.00	\$50,403.00
RAM 2500 REG 4X4				
	DJ7L62	2500 REG 4X4 TRADESMAN - STD. OEM GAS	\$ 51,560.00	\$40,331.00
	DJ7L62	2500 REG 4X4 TRADESMAN - STD. OEM DIESEL	\$ 61,355.00	\$49,066.00
	DJ7H62	2500 REG 4X4 BIG HORN - STD. OEM GAS	\$ 56,090.00	\$44,448.00
	DJ7H62	2500 REG 4X4 BIG HORN - STD. OEM DIESEL	\$ 65,885.00	\$53,162.00
RAM 2500 CREW 4X2				
	DJ2L91	2500 CREW 4X2 TRADESMAN - SWB - STD. OEM GAS	\$ 52,300.00	\$41,001.00
	DJ2L91	2500 CREW 4X2 TRADESMAN - SWB - STD. OEM DIESEL	\$ 62,095.00	\$49,735.00
	DJ2L92	2500 CREW 4X2 TRADESMAN - LWB - STD. OEM GAS	\$ 52,500.00	\$41,197.00
	DJ2L92	2500 CREW 4X2 TRADESMAN - LWB - STD. OEM DIESEL	\$ 62,295.00	\$49,920.00
	DJ2H91	2500 CREW 4X2 BIG HORN - SWB - STD. OEM GAS	\$ 57,545.00	\$45,751.00
	DJ2H91	2500 CREW 4X2 BIG HORN - SWB - STD. OEM DIESEL	\$ 67,340.00	\$54,486.00
	DJ2H92	2500 CREW 4X2 BIG HORN - LWB - STD. OEM GAS	\$ 57,745.00	\$45,945.00
	DJ2H92	2500 CREW 4X2 BIG HORN - LWB - STD. OEM DIESEL	\$ 67,540.00	\$54,679.00
RAM 2500 CREW 4X4				
	DJ7L91	2500 CREW 4X4 TRADESMAN - SWB - STD. OEM GAS	\$ 55,375.00	\$43,781.00
	DJ7L91	2500 CREW 4X4 TRADESMAN - SWB - STD. OEM DIESEL	\$ 65,120.00	\$52,476.00
	DJ7L92	2500 CREW 4X4 TRADESMAN - LWB - STD. OEM GAS	\$ 55,575.00	\$43,986.00
	DJ7L92	2500 CREW 4X4 TRADESMAN - LWB - STD. OEM DIESEL	\$ 65,320.00	\$52,641.00
	DJ7H91	2500 CREW 4X4 BIG HORN - SWB - STD. OEM GAS	\$ 60,620.00	\$48,536.00
	DJ7H91	2500 CREW 4X4 BIG HORN - SWB - STD. OEM DIESEL	\$ 70,365.00	\$57,226.00
	DJ7H92	2500 CREW 4X4 BIG HORN - LWB - STD. OEM GAS	\$ 60,820.00	\$48,717.00
	DJ7H92	2500 CREW 4X4 BIG HORN - LWB - STD. OEM DIESEL	\$ 70,565.00	\$57,387.00
RAM 2500 MEGA 4X4				
	DJ7P81	2500 MEGA 4X4 LARAMIE - STD. OEM GAS	\$ 74,340.00	\$60,893.00

	DJ7P81	2500 MEGA 4X4 LARAMIE - STD. OEM DIESEL	\$ 84,085.00	\$69,583.00
	DJ7R81	2500 MEGA 4X4 LONGHORN - STD. OEM GAS	\$ 82,340.00	\$68,114.00
	DJ7R81	2500 MEGA 4X4 LONGHORN - STD. OEM DIESEL	\$ 92,135.00	\$76,856.00
RAM 3500 REG 4X2				
	D23L62	3500 REG 4X2 TRADESMAN - STD. OEM GAS	\$ 51,975.00	\$40,698.00
	D23L62	3500 REG 4X2 TRADESMAN - STD. OEM DIESEL	\$ 61,770.00	\$49,427.00
	D23H62	3500 REG 4X2 BIG HORN - STD. OEM GAS	\$ 54,625.00	\$43,124.00
	D23H62	3500 REG 4X2 BIG HORN - STD. OEM DIESEL	\$ 64,420.00	\$51,837.00
RAM 3500 REG 4X4				
	D28L62	3500 REG 4X4 TRADESMAN - STD. OEM GAS	\$ 54,945.00	\$43,379.00
	D28L62	3500 REG 4X4 TRADESMAN - STD. OEM DIESEL	\$ 64,740.00	\$52,108.00
	D28H62	3500 REG 4X4 BIG HORN - STD. OEM GAS	\$ 57,595.00	\$45,820.00
	D28H62	3500 REG 4X4 BIG HORN - STD. OEM DIESEL	\$ 67,390.00	\$54,525.00
RAM 3500 CREW 4X2				
	D23L91	3500 CREW 4X2 TRADESMAN - SWB - STD. OEM GAS	\$ 53,830.00	\$42,400.00
	D23L91	3500 CREW 4X2 TRADESMAN - SWB - STD. OEM DIESEL	\$ 63,625.00	\$51,133.00
	D23L92	3500 CREW 4X2 TRADESMAN - LWB - STD. OEM GAS	\$ 54,030.00	\$42,583.00
	D23L92	3500 CREW 4X2 TRADESMAN - LWB - STD. OEM DIESEL	\$ 63,825.00	\$51,320.00
	D23H91	3500 CREW 4X2 BIG HORN - SWB - STD. OEM GAS	\$ 59,075.00	\$47,138.00
	D23H91	3500 CREW 4X2 BIG HORN - SWB - STD. OEM DIESEL	\$ 68,870.00	\$55,874.00
	D23H92	3500 CREW 4X2 BIG HORN - LWB - STD. OEM GAS	\$ 59,275.00	\$47,338.00
	D23H92	3500 CREW 4X2 BIG HORN - LWB - STD. OEM DIESEL	\$ 69,070.00	\$56,071.00
RAM 3500 CREW 4X4				
	D28L91	3500 CREW 4X4 TRADESMAN - SWB - STD. OEM GAS	\$ 56,905.00	\$45,170.00
	D28L91	3500 CREW 4X4 TRADESMAN - SWB - STD. OEM DIESEL	\$ 66,700.00	\$53,910.00
	D28L92	3500 CREW 4X4 TRADESMAN - LWB - STD. OEM GAS	\$ 57,105.00	\$45,371.00
	D28L92	3500 CREW 4X4 TRADESMAN - LWB - STD. OEM DIESEL	\$ 66,900.00	\$54,105.00
	D28H91	3500 CREW 4X4 BIG HORN - SWB - STD. OEM GAS	\$ 62,145.00	\$49,913.00
	D28H91	3500 CREW 4X4 BIG HORN - SWB - STD. OEM DIESEL	\$ 71,940.00	\$58,645.00
	D28H92	3500 CREW 4X4 BIG HORN - LWB - STD. OEM GAS	\$ 62,350.00	\$50,115.00
	D28H92	3500 CREW 4X4 BIG HORN - LWB - STD. OEM DIESEL	\$ 72,145.00	\$58,826.00
RAM 3500 MEGA 4X4				
	D28P81	3500 MEGA 4X4 LARAMIE - STD. OEM GAS	\$ 75,870.00	\$62,280.00
	D28P81	3500 MEGA 4X4 LARAMIE - STD. OEM DIESEL	\$ 85,665.00	\$71,013.00
	D28R81	3500 MEGA 4X4 LONGHORN - STD. OEM GAS	\$ 83,865.00	\$69,496.00
	D28R81	3500 MEGA 4X4 LONGHORN - STD. OEM DIESEL	\$ 93,660.00	\$78,251.00
JEEP GRAND CHEROKEE				
	WLTH74	GRAND CHEROKEE (2-ROW) LAREDO 4X2	\$42,325.00	\$39,276.00
	WLJH74	GRAND CHEROKEE (2-ROW) LAREDO 4X4	\$44,325.00	\$41,199.00
	WLTH75	GRAND CHEROKEE L (3-ROW) LAREDO 4X2	\$43,330.00	\$40,269.00
	WLJH75	GRAND CHEROKEE L (3-ROW) LAREDO 4X4	\$46,325.00	\$43,045.00

JEEP COMPASS				
	MPJM74	COMPASS LATITUDE 4X4	\$ 36,615.00	\$ 33,554.00
CLASSIC RAM 1500 QUAD CAB 4X4				
	DS6L41	1500 QUAD 4X4 TRADESMAN- V6	\$ 46,175.00	\$ 37,386.00
	DS6H41	1500 QUAD 4X4 SLT - V6	\$ 50,615.00	\$ 40,814.00
CLASSIC RAM 1500 CREW CAB 4X4				
	DS6L98	1500 CREW 4X4 TRADESMAN - SWB - V6	\$ 48,925.00	\$ 39,881.00
	DS6L91	1500 CREW 4X4 TRADESMAN - LWB - V8	\$ 49,225.00	\$ 40,132.00
RAM 3500 REG CAB CHASSIS				
	DD8L64	3500 REG CAB CHASSIS 4X4 - TRADESMAN - 84" CA - STD. OEM DIESEL	\$ 66,260.00	\$ 60,433.00
RAM 3500 CREW CAB CHASSIS				
	DD8L93	3500 CREW CAB CHASSIS 4X4 - TRADESMAN - 60"CA - STD. OEM DIESEL	\$ 67,105.00	\$ 61,222.00
RAM 4500 CREW CAB CHASSIS 4X4				
	DP9L93	4500 CREW CAB CHASSIS 4X4 - TRADESMAN - 60"CA - STD. OEM DIESEL	\$ 72,995.00	\$ 66,570.00
	DP9L94	4500 CREW CAB CHASSIS 4X4 - TRADESMAN - 84"CA - STD. OEM DIESEL	\$ 73,195.00	\$ 66,680.00
RAM 5500 REG CAB CHASSIS 4X4				
	DP0L64	5500 REG CAB CHASSIS 4X4 - TRADESMAN - 84" CA - STD. OEM DIESEL	\$ 72,050.00	\$ 65,732.00
RAM PROMASTER CARGO VAN				
	VF1L11	PROMASTER CARGO VAN - 1500 LOW ROOF SWB	\$ 45,955.00	\$ 44,199.00
	VF1L12	PROMASTER CARGO VAN - 1500 LOW ROOF LWB	\$ 49,090.00	\$ 47,035.00
	VF1L13	PROMASTER CARGO VAN - 1500 HIGH ROOF	\$ 49,390.00	\$ 47,390.00
	VF2L12	PROMASTER CARGO VAN - 2500 LOW ROOF	\$ 50,240.00	\$ 48,104.00
	VF2L13	PROMASTER CARGO VAN - 2500 HIGH ROOF SWB	\$ 50,920.00	\$ 48,716.00
	VF2L16	PROMASTER CARGO VAN - 2500 HIGH ROOF LWB	\$ 51,540.00	\$ 49,393.00
	VF3L12	PROMASTER CARGO VAN - 3500 LOW ROOF	\$ 50,980.00	\$ 48,814.00
	VF3L13	PROMASTER CARGO VAN - 3500 HIGH ROOF SWB	\$ 51,980.00	\$ 49,756.00
	VF3L16	PROMASTER CARGO VAN - 3500 HIGH ROOF LWB	\$ 52,580.00	\$ 50,267.00
	VF3L17	PROMASTER CARGO VAN - 3500 HIGH ROOF LWB EXT LENGTH	\$ 55,440.00	\$ 52,926.00
	VF3L18	PROMASTER CARGO VAN - 3500 SUPER HIGH ROOF LWB	\$ 53,080.00	\$ 50,810.00
	VF3L19	PROMASTER CARGO VAN - 3500 SUPER HIGH ROOF LWB EXT LENGTH	\$ 56,245.00	\$ 53,657.00



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Thad H. Jablonski, Assistant City Manager/CFO, tjablonski@columbiatn.gov, (931) 560-1559

AGENDA ITEM TITLE: ACCEPTANCE OF THE CITY OF COLUMBIA ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024 – FINANCE - SPG, FINANCIALLY RESPONSIBLE CITY PROVIDING EXCELLENT SERVICES.

RECOMMENDATION: Accept the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2024.

INFORMATION: At the May 11, 2023 meeting, the City Council awarded a bid for auditing services to Henderson, Hutcherson and McCullough for three years with a provision for renewal for two subsequent years. The firm performs the City's annual audit and assists in preparation of the Annual Comprehensive Financial Report (ACFR).

The audit process went smoothly again this year, with City staff continuing to prepare as much information as possible (financial schedules, spreadsheets, etc.) in an attempt to expedite the audit process and reduce billing costs to the City. Ultimately, the City received a "clean" audit report for FY 2024.

In previous years including the last fiscal year (FY 2023), additional services and testing ("single audit" testing) were required and performed in conjunction with federal grant expenditures in accordance with Government Auditing Standards issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments & Non-Profit Organizations. No single audit was required for the year ended June 30, 2024.

Last year, the City applied for and received its twenty fifth consecutive "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association (GFOA) of the United States and Canada. The Certificate of Achievement is valid for one year only. At the time the award was presented, GFOA also made recommendations for enhancements to future reports. Issues presented by GFOA have been addressed and we plan to apply for the award for the FY 2024 financial report with the belief that we continue to meet program requirements.

Aimed at providing accurate and high-quality financial reporting in a condensed format, the City applied for and received its fifth "Popular Annual Financial Reporting Awards Program" (PAFR) for the FY 2023 by GFOA. The financial data presented in the PAFR was taken from the ACFR and is intended to supplement, not replace, the ACFR.

The PAFR is best described as a condensed, abbreviated version of the ACFR. The PAFR provides readers with the most relevant financial information for the year to emphasize the City's sound fiscal health, major financial highlights and important trends. At the time the PAFR award was presented, GFOA made recommendations for enhancements to future reports. Issues presented by GFOA have been addressed and we plan to apply for the PAFR award for FY 2024 with the belief that we continue to meet program requirements. Columbia was one of several Tennessee cities to receive both awards last year.

ATTACHMENTS: Copy of City of Columbia Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.



CITY OF COLUMBIA
**ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT**
FISCAL YEAR 2023-2024

CITY OF COLUMBIA
700 N. GARDEN STREET
COLUMBIA, TN 38401
www.ColumbiaTn.com

City of Columbia, Tennessee
Annual Comprehensive Financial Report
For the Fiscal Year ended June 30, 2024

Prepared by: City of Columbia Finance Department

CITY OF COLUMBIA, TENNESSEE

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	vi
List of Elected and Appointed Officials	vii
Organization Chart	viii
FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	A-1
Statement of Activities	A-2
Fund Financial Statements	
Governmental Fund Financial Statements	
Balance Sheet	A-4
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	A-6
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	A-9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	A-10
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sanitation Fund	A-11
Proprietary Fund Financial Statements	
Statement of Net Position	A-12
Statement of Revenues, Expenses, and Changes in Net Position	A-14
Statement of Cash Flows	A-15
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	A-17
Statement of Changes in Fiduciary Net Position	A-18
Notes to Basic Financial Statements	A-19

CITY OF COLUMBIA, TENNESSEE

TABLE OF CONTENTS

	Page
REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)	
Schedules of Required Supplementary Information:	
Pension and OPEB Trust Funds –	
Schedule of Changes in the City's Net Pension Liability and Related Ratios – Pension Trust Fund – General	B-1
Schedule of Changes in the City's Net OPEB Liability and Related Ratios – City of Columbia OPEB Trust Fund – General	B-2
Schedule of Changes in the City's Net OPEB Liability and Related Ratios – Columbia Power and Water OPEB Trust Fund	B-3
Schedule of City Contributions – Pension Trust Fund – General	B-4
Schedule of City Contributions – City of Columbia OPEB Trust Fund – General	B-5
Schedule of City Contributions – Columbia Power and Water OPEB Trust Fund	B-6
Schedule of Investment Returns – OPEB Trust Fund	B-7
City Pension and OPEB Plans –	
Schedule of Changes in the City's Net Pension Liability and Related Ratios – General Pension Plan	B-8
Schedule of City Contributions – General Pension Plan	B-9
OTHER SUPPLEMENTARY INFORMATION	
Combining Financial Statements	
Combining Balance Sheet – Nonmajor Governmental Funds	C-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	C-2
Budgetary Comparison Schedules	
General Fund	D-1
Special Revenue Funds	
State Street Aid Fund	D-6
Drug Fund	D-7
Street and Transportation Fund	D-8
Industrial Development Board	D-9
Debt Service Fund	D-10
Capital Project Fund	D-11

CITY OF COLUMBIA, TENNESSEE

TABLE OF CONTENTS

	Page
Financial Schedules	
Schedule of Changes in Property Tax Receivables	E-1
Schedule of Changes in Long-Term Debt by Individual Issue	E-2
Schedule of Debt Service Requirements – General Obligation Debt	E-3
Schedule of Debt Service Requirements – Sewer Fund	E-4
Schedule of Debt Service Requirements – Water System	E-5
Schedule of Debt Service Requirements – Power System	E-6
Continuing Disclosure Report	E-7
STATISTICAL SECTION (Unaudited)	
Financial Trends Information – Net Position by Component	F-1
Financial Trends Information – Changes in Net Position	F-2
Financial Trends Information – Fund Balances, Governmental Funds	F-3
Financial Trends Information – Changes in Fund Balances, Governmental Funds	F-4
Revenue Capacity Information – Assessed Value and Estimated Actual Value of Taxable Property	F-6
Revenue Capacity Information – Direct and Overlapping Property Tax Rates	F-7
Revenue Capacity Information – Principal Property Taxpayers	F-8
Revenue Capacity Information – Property Tax Levies and Collections	F-9
Revenue Capacity Information – Local Sales Tax Revenue by Industry	F-10
Revenue Capacity Information – Taxable Sales by Category	F-11
Revenue Capacity Information – Direct and Overlapping Sales Tax Rates	F-12
Revenue Capacity Information – Schedule of Electric Rates	F-13
Revenue Capacity Information – Schedule of Primary Power & Water System Revenue	F-14
Debt Capacity Information – Ratios of Outstanding Debt by Type	F-15
Debt Capacity Information – Ratios of General Bonded Debt Outstanding	F-16
Debt Capacity Information – Direct and Overlapping Governmental Activities Debt	F-17
Debt Capacity Information – Legal Debt Margin Information	F-18
Debt Capacity Information – Pledged-Revenue Coverage	F-19
Demographic and Economic Information – Demographic and Economic Statistics	F-20
Demographic and Economic Information - Principal Employers	F-21
Operating Information – Full-time Authorized Positions/City Government Employees by Function/Program	F-22
Operating Information – Operating Indicators by Function/Program	F-23
Operating Information – Capital Assets Statistics by Function/Program	F-24
Schedule of Lease Requirements by Year	F-25
COMPLIANCE SECTION	
Schedule of Expenditures of Federal and State Awards	G-1
Notes to Schedule of Expenditures of Federal and State Awards	G-2
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	G-3
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance	G-6
Schedule of Findings and Questioned Costs	G-8
Schedule of Prior Year Findings	G-9

Introductory Section



December 12, 2024

*The Honorable Mayor and City Council
And the Citizens of the City of Columbia:*

The Annual Comprehensive Financial Report (ACFR) of the City of Columbia, Tennessee (the City) for the fiscal year ended June 30, 2024 is hereby submitted. The financial statements are presented in conformity with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and have been audited in accordance with generally accepted auditing standards.

This report consists of management's representation concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. Management asserts, that to the best of its knowledge and belief, this financial report is complete and reliable in all material respects.

Henderson, Hutcherson & McCullough, PLLC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Columbia's financial statements for the year ended June 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

GAAP requires management to provide a narrative introduction, overview and analysis to accompany the basic financial statement in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Columbia's MD&A can be found following the report of the independent auditors.

Profile of the government

The City of Columbia is located in Maury County, and is the county seat for Maury County government. Columbia was first settled in 1807 and incorporated on November 18, 1817. Located approximately 45 miles southwest of Nashville, today Columbia is one of the fastest growing cities in Middle Tennessee and a major cultural and economic hub for the South-Central Tennessee region.

The City of Columbia operates under the Council-Manager form of government. The governing Council consists of seven members. The Mayor and Councilman at Large (Vice Mayor) are elected at-large, staggered two-year terms from the election of Council members. The five City Council members are elected by ward. The City Council appoints the City Manager, who is the chief administrative officer of the City. The City Manager is responsible for carrying out policies and ordinances of the Council, overseeing day-to-day operations of the government and appointing the heads of city departments. The City Council also appoints the City Attorney.

The City provides a wide range of municipal services including public safety (police, fire protection and emergency management), highway and street maintenance, public works, parks and recreation, development services (engineering, planning and code administration), solid waste collection and general administrative support services. The City also provides treatment of sewage collected via the City of Columbia wastewater system. Columbia Power & Water Systems provide electric power, water and broadband services in the Columbia service area.

The annual budget serves as the foundation for the City's financial planning and control. The appropriated budget is approved by fund and department. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund and department level. All departments of the City are required to submit requests for budget appropriations to the Chief Financial Officer (CFO) in the first quarter of the calendar year. The City Manager, in concert with the CFO, uses these requests as a starting point for developing a proposed budget. After numerous meetings with department heads, the City Manager presents the budget to the City Council for approval.

Two meetings and a public hearing are necessary for approving the budget. Although the legal level of budgetary control is at the department level for the general fund and at the fund level for all other funds, the City prepares the budget by fund, function, and activity. Additional appropriations in a fund require two considerations by the Council at properly noticed meetings of the Council with second consideration preceded by a noticed public hearing. Department heads may transfer funds within and between activities with approval of the City Manager. Budget-to-actual comparisons are provided within this report for each individual governmental fund for which a budget has been adopted. For the General Fund, this comparison is presented beginning on page A-10 as part of the basic financial statements. For the other governmental funds with appropriated annual budgets, the comparisons are presented beginning on page D-1.

Local economy

The City generally enjoys a favorable economic environment and local indicators point to continued stability. The region has a varied commercial and industrial base, which adds to employment stability. The local economy is a well-balanced blend of financial, agricultural, wholesale, retail, manufacturing, and service industries. Residential and commercial development in the area has spurred continuing growth.

Multiple economic indicators express the strength of the local economy. The unemployment rate at the end of fiscal year 2024 indicates a 3.6% unemployment rate (June 2024). The fiscal year unemployment data shows no change from the prior year. According to U.S. Census data, Maury County remains among top 10 fastest growing counties in Tennessee and top two fastest growing within the Nashville Metro MSA. According to Smart Asset's 2024 rankings, Maury County ranks No. 1 in Tennessee across all four incoming investment categories: Business Growth, GDP growth, New Building Permits, and Incoming Investment. Nationally, Maury County ranked #3 in incoming investment among U.S. counties and #7 in business growth.

Notable sectoral drivers of employment in the area continue to be the healthcare, business services and manufacturing sectors with automotive, metals, plastics and ceramics industries dominating manufacturing in the area. Based in Columbia, Maury Regional Medical Center (MRMC) is the flagship hospital for Maury Regional Health. MRMC is the largest hospital between Nashville and Huntsville. As the City's largest employer, Maury Regional Health employs 3,200 system-wide as of 2023, including over 200 physicians. The regional healthcare system serves more than a quarter-million people in the southern Middle Tennessee region. The system is a six-time IBM Watson Health 15 Top Health System, a notable distinction within the industry. MRMC was granted provisional designation as a Level IV Trauma Center by the State in November 2023.

In July 2023, Maury Regional Health announced plans to launch a \$115 million facility improvement plan, the first major construction project in 20 years. The plans include renovation of the emergency department with the expansion of 10 additional treatment areas. Four new outpatient surgical suites will be included along with a new central sterile processing department. The childbirth floor will be expanded following increased births at the facility. The cafeteria will also be renovated. Finally, the Heart Center procedural areas will be expanded following the relocation of cardiac rehabilitation to a more accessible area on the hospital campus.

As of June 30, the largest local employer in the automotive sector is the General Motors (GM) manufacturing plant in unincorporated Maury County. The local GM plant is the largest GM manufacturing operation in North America. In January 2020, GM committed \$40 million to develop and build 5.3L V8 DFM engines with GM's advanced Dynamic Fuel Management technology. In May 2020, the automaker announced plans to power the continent's largest plant using solar power. The current workforce at the plant includes more than 4,000 GM employees with more than 2,000 third-party employees on-site daily. Including the aforementioned investment, GM has invested more than \$2.3 billion in the local manufacturing complex since 2010.

In October 2020, GM announced plans to invest an additional \$2 billion in the local plant to build fully electric vehicles, including the all-new Cadillac LYRIQ. The new electric vehicle initiative invests in a new auto assembly line and employee training and development in next generation jobs. In April 2021, Ultium Cells LLC, a joint venture of LG Energy Solution and General Motors, announced it would invest more than \$2.3 billion to build its second battery cell manufacturing plant in the United States, a new 2.8 million-square-foot facility. The Ultium Plant is expected to begin operations in 2024.

The GM/Ultium announcements are the third largest and second largest economic development projects, respectively, announced in state history to date. In December 2022, GM announced an additional \$275 million in investment in the Ultium Cells joint venture aimed at a 40% increase in capacity, which would add an additional 400 new jobs for a total facility employment of approximately 1,700,

The City hosts national, regional and state-based commercial and franchise business operations, providing the City with a strong retail base and a healthy mix of local and national brand retail. Corporate headquarters in Columbia include Maury Regional Health, Tennessee Farm Bureau and subsidiaries, First Farmers and Merchants Bank and Trust, Local Government Corporation, A-Z Resource, JRN Inc., and Baxter Enterprises.

The Industrial Development Board of the City of Columbia (IDB) promotes industry and trade. The Columbia IDB continues to develop the recently acquired Columbia Rail Site a shelve-ready 225-acre industrial site featuring direct access to regional rail networks. The site was previously certified as a "Tennessee Select Site" by the Tennessee Department of Economic and Community Development. Additionally, the site was also recognized by national rail operator CSX as a "CSX Select Site." The Columbia Rail Site is the second CSX Select Site in Tennessee and one of only two dozen properties across CSX's service territory to meet the rigorous site selection criteria.

During FY 2024, the Columbia IDB continued to promote economic development projects in the City of Columbia. The Columbia IDB used payment-in-lieu-of-tax authority and state grants in attracting and recruiting the following industries to locate and/or expand operations in the City. SGB Enterprises announced a \$1.7 million project to relocate its headquarters to Columbia and expand its design and manufacturing operation, which will result in 40 new jobs. Additionally, the Columbia IDB was awarded a competitive site development grant in the amount of \$1.7 million to relocate a power transmission line and maximize the remaining developable acreage at its publicly owned Columbia Rail Site.

Columbia's downtown historic commercial district is also home to a federal courthouse and state offices, among other public and non-profit agencies located within the City. Local and regional agencies based in

Columbia include Maury County Government, Maury County Public Schools, Columbia Main Street Corporation, South Central Tennessee Human Resource Agency, the Housing Coalition of South Central Tennessee, Tennessee Career Center, Columbia Housing Redevelopment Corporation, Columbia Power and Water Systems and City offices, among others.

Redevelopment and a growing commercial base continue to characterize the economic climate in the City’s downtown historic commercial district. Increased from the prior year, downtown growth includes a number of new businesses, business relocations and renovations of existing businesses. Building permit activity during the fiscal year is indicative of planned and ongoing construction for more than 50 downtown structures. Most of the aforementioned structures are of historical significance with exterior/interior renovations underway.

The City’s population increased from 28,583 in 1990, 33,055 in 2000 to 34,722 in 2010. Population estimates using U.S. Census data show that the 2024 estimated population stands at approximately 47,445, representing an approximately 13.8% increase compared to 2020 census. Strong growth in the City’s residential population continues to serve as a driver for increased residential and commercial development, reflected in building permit activity noted below.

The number of all residential building permits issued during fiscal year 2024 (2,862) increased by 274 permits, representing a 10.6% increase. Total valuation for all residential building permits issued in 2024 increased approximately 12.5% from \$290.5 million to \$326.8 million. A five-year comparison of all building permits issued and related valuation follows:

<u>Fiscal Year:</u>	<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>
No. of permits / Change prior yr.	2,862	10.6%	2,588	12.1%	2,309	32.0%	1,749	18.0%	1,482
Permit Val. / Change prior yr.	\$326.8	12.5%	\$290.5	41.5%	\$205.3	29.8%	\$158.2	81.0%	\$87.4

During the five year-period from fiscal year 2020 to fiscal year 2024, the number of *residential building permits* increased by 72.7% and permit valuation for residential increased by 164.8%.

Long-term financial planning and major initiatives

Annually, the City Council reviews and prioritizes capital investment projects to be accomplished within the next five years. The intent of the City’s five-year Capital Improvements Program (CIP) for FY 2025-2029 is to match available funding with high priority projects and highlight any funding shortfalls. Staff compiled a comprehensive list of projects anticipated within the next five years and proposed projects based on the City’s strategic plan objectives. *Columbia 2024-2029*, the City’s strategic plan effective in fiscal year 2025, was adopted in June 2024. The CFO worked with management to develop the proposed CIP with input from all City departments. Ultimately, the City Council selected projects to fund within the five-year CIP, all high-priority projects. The CIP document will be continually adjusted at minimum annually to reflect the City Council’s decisions regarding ongoing highest priorities to be funded.

Priorities approved for funding during fiscal year 2025 in the City’s fiscal year 2025-2029 CIP are:

- Fire Station No. 1 Renovations.
- Public Works Storage/Fuel Facility.
- Roof Replacement City Hall.
- Street Resurfacing.
- Intersection Improvements at Nashville Highway/Bear Creek Pike.
- Iron Bridge Replacement.
- “Columbia Works” infrastructure Improvements (high-impact Public Works projects city-wide).

- Wastewater System improvements, budgeted in the City's Sewer Fund including Bear Creek Pike Pump Station replacement, Duck River Station Upgrade and Treatment Plant project.

Other *Columbia 2024-2029* plan initiatives completed or underway during fiscal year 2024 include:

- Compensation study recommendations approved and budgeted for fiscal year 2024.
- Engineering and design complete and construction begins on new Wastewater Treatment Facility nearly completed.
- Downtown Parking Garage construction to begin.
- "Smart" Traffic Signal upgrades to ensure Citywide coverage for public safety preemption.
- Splash pad at Fairview Park nearing completion.
- Polks at Preservation Park complete.
- Columbia 101 a success.

Relevant financial policies

The City has adopted [financial policies](#) related to General Fund reserves, debt management and investments. In December 2020, the City amended its reserve policy to establish a higher minimum reserve of 33% (previously 25%) of budgeted General Fund expenditures. Actual expenditures including transfers out total approximately \$47.9 million in fiscal year 2024. The ending *unassigned fund balance* of \$54.1 million represents 112.9% of fiscal year 2024 actual expenditures including transfers out in the General Fund.

The City continues to explore adopting additional best practice financial policies including budgeted, economic development and enterprise risk management.

Awards – Acknowledgements

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Columbia for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the 25th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report has been prepared with the help of City Recorder's Office and Finance staff and the cooperation of each City department. The guidance provided by the City Manager, the support and leadership extended by the Mayor and City Council and the technical assistance and guidance of the staff of Henderson, Hutcherson & McCullough in the preparation of this report are all recognized and appreciated.

Respectfully submitted,

Thad H. Jablonski

CFO/Assistant City Manager



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Columbia
Tennessee**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

CITY OF COLUMBIA, TENNESSEE
LIST OF ELECTED AND APPOINTED OFFICIALS
JUNE 30, 2024

Elected Officials

Mayor	Charles (Chaz) M. Molder
Vice Mayor	Randy McBroom
Council Member – Ward 1	Davena Hardison
Council Member – Ward 2	Debbie Wiles
Council Member – Ward 3	Tony Greene
Council Member – Ward 4	Kenny Marshall
Council Member – Ward 5	Danny Coleman

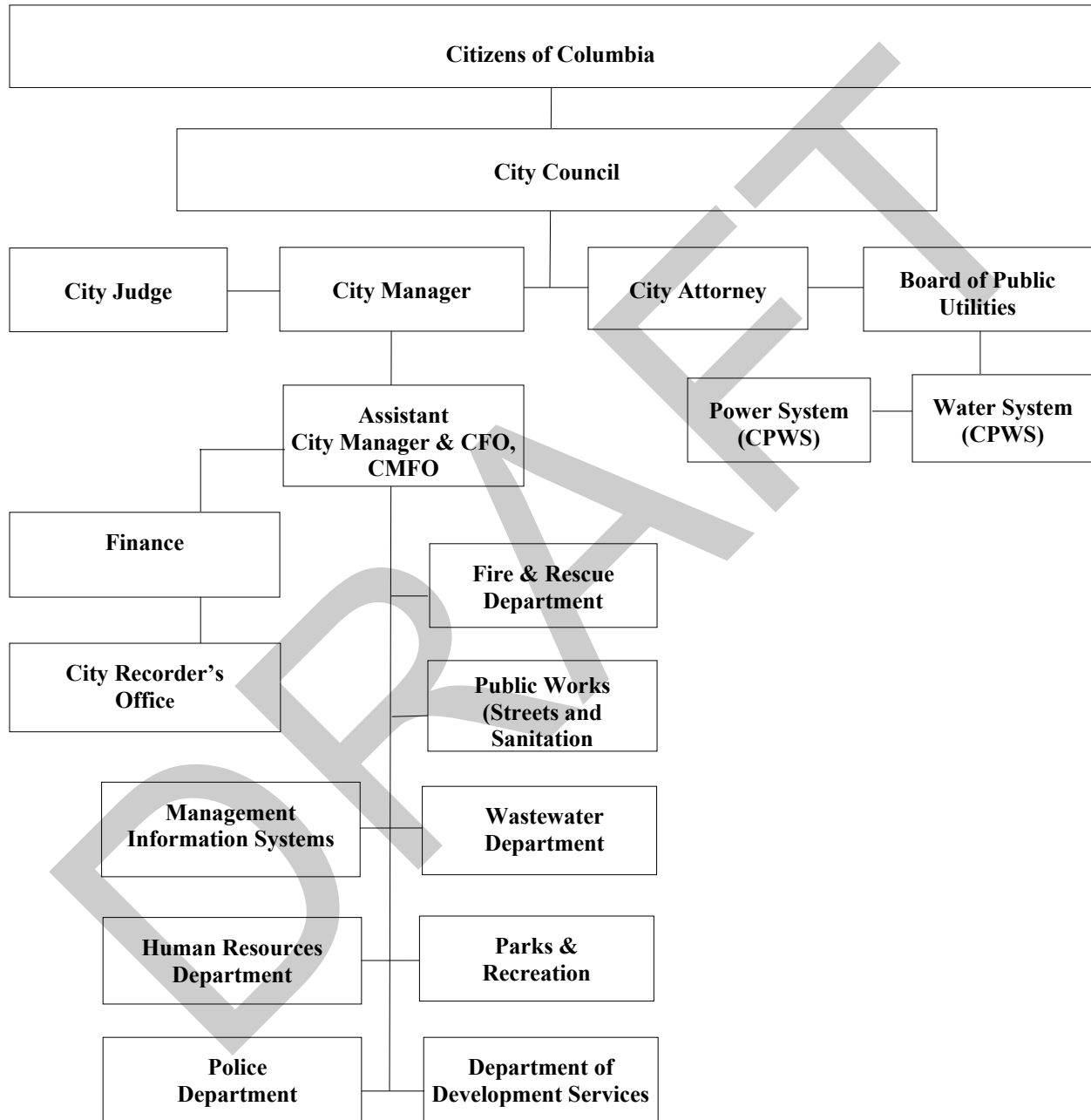
Appointed Officials

City Manager	Tony Massey
Assistant City Manager / CFO / City Recorder	Thad Jablonski*
City Engineer	Glenn Harper
Development Services Director	Paul Keltner
Fire Chief	Ty Cobb
Management Information Systems Director	Jonathon Stotler
Parks & Recreation Director	Mackel Reagan
Personnel Director	Wanda McClain
Police Chief	Jeremy Alsup
Public Works Director	Jeff DeWire
Wastewater Director	Donnie Boshers

*Certified Municipal Finance Officer (CMFO)

CITY OF COLUMBIA, TENNESSEE ORGANIZATION CHART

FOR THE FISCAL YEAR ENDED JUNE 30, 2024



Notes:

Chief Financial Officer (CFO)

Certified Municipal Finance Officer (CMFO) certified, each municipality in the state required to have a designated CMFO

Columbia Power & Water Systems (CPWS), governed by the Board of Public Utilities

Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Columbia, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, budgetary comparisons for the general and sanitation funds, and the aggregate remaining fund information of the City of Columbia, Tennessee (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We also have audited each fiduciary fund type of the City as of and for the year ended June 30, 2024, as displayed in the City's basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, as well as each fiduciary fund type of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general and sanitation funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Columbia Power and Water System (Enterprise) Funds, which represent 69 percent, 68 percent, and 87 percent, respectively, of the assets and deferred outflows, net position, and operating revenues of the business-type activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Columbia Power and Water System (Enterprise) Funds, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 17 of the Financial Section and the required supplementary information on pages B-1 through B-9 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, the budgetary comparison schedules included as other supplementary information, financial schedules and schedule of expenditures of federal and state awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Chattanooga, Tennessee
December 12, 2024

Henderson Hutcherson
& McCullough, PLLC

**CITY OF COLUMBIA, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

As management of the City of Columbia, Tennessee (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. We encourage readers to consider the information presented here in conjunction with the Letter of Transmittal, which can be found on pages i through v of this report, and in conjunction with the basic financial statements, starting on page A-1 of this report.

Financial Highlights

- **Net Position.** The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$433.4 million, compared to \$393.7 million in the prior fiscal year. Nearly \$98.0 million (unrestricted net position) may be used to meet government's ongoing obligations to citizens and creditors.
- **Fund Balances.** At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$73.3 million. In the prior year, this amount was approximately \$64.5 million. The increase of \$8.8 million is due primarily to increased revenues over expenditures, particularly in the General Fund in addition to especially strong local sales tax revenue.
- **General Fund - Fund Balance.** At the end of the current fiscal year, unassigned fund balance in the General Fund was \$54.1 million, or 113.9% of the \$47.9 million in General Fund actual expenditures (including transfers to other funds). The total fund balance in the General Fund increased approximately \$4.9 million from the prior year. Increased revenues over expenditures (primarily due increased local sales tax collections) in addition to cost containment measures implemented by Management to stay within current revenues provided for the 9.9% increase in fund balance.
- **Budget.** The City's 2024 General Fund budget as originally adopted included \$7.1 million from accumulated fund balance. As amended, the final budget included accumulated budgeted fund balance of \$17.8 million. With actual revenues exceeding current expenditures, the fund balance in the General Fund increased \$4.9 million during the year ended June 30, 2024.
- **Capital Assets.** The City has undertaken several infrastructure projects including improvements to the intersection at Nashville Highway/Bear Creek Pike, Fire Station No. 1 renovations, Public Works facility improvements, "Columbia Works" infrastructure improvements (including storm sewer, drainage and street improvements), wastewater (sewer) system Bear Creek pump station rehabilitation project, and a new wastewater (sewer) treatment plant.
- **Debt.** The City's debt (principal on bonds) increased by \$2.8 million from \$28.6 million to \$31.4 million during the current fiscal year. Business-type Activities debt issued by the Water Fund accounted for an approximately \$7.8 million increase in proprietary fund debt. Approximately \$1.3 million in governmental activities debt was repaid during the year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction of the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflow of resources, liabilities and deferred inflow of resources, with the difference reported as *net position*. Over periods of time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works (roads and streets), sanitation, development services, and parks and recreation. The business-type activities of the City include the sewer, power (power includes both electric and broadband services) and water systems.

The government-wide financial statements can be found on pages A-1 through A-3 of this report.

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, in addition to *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eight (8) individual governmental funds, including the Industrial Development Board (IDB) of the City of Columbia. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Sanitation and Capital Projects funds, which are considered to be major funds. Data from the other nonmajor governmental funds is combined into a single, aggregated presentation in the form of combining statements on pages C-1 and C-2 of this report.

The City adopts an annual appropriated budget for its General Fund, Special Revenue Funds and Debt Service Fund. A budgetary comparison has been provided to demonstrate compliance for the General Fund on pages D-1 through D-5, the Special Revenue Funds on pages D-6 through D-9 and the Debt Service Fund on page D-10. Capital Projects Fund appears on page D-11.

The basic *governmental fund financial statements* can be found on pages A-4 through A-11 of this report.

Proprietary Funds The City uses two (2) types of proprietary funds: enterprise funds and internal service funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for activities in its Sewer Fund and Columbia Power and Water Systems' Power and Water Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for costs associated with the City's employee health insurance plan. The balance of the internal service fund at June 30, 2024 was allocated in a pro-rata share to the General, Sanitation and Wastewater funds.

Proprietary funds provide the same type of information as the government-wide financial statements, except in more detail. The proprietary fund financial statements provide separate information for the Sewer Fund and the Power and Water systems' funds, all three of which are considered to be major funds of the City. The basic proprietary fund financial statements can be found on pages A-12 through A-16 of this report.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City uses fiduciary funds to account for the City's pension and retiree health plans. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of these funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages A-17 through A-18 of this report.

Notes to the financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page A-19 of this report.

Other information In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the City's progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplementary information can be found on pages B-1 through B-9 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pension and OPEBs. Combining and individual fund statements and schedules can be found on pages C-1 through C-2 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The City's assets and deferred outflows exceeded liabilities and deferred inflows by \$433.4 million at the close of the most recent fiscal year.

City of Columbia's Net Position
As of June 30, 2024

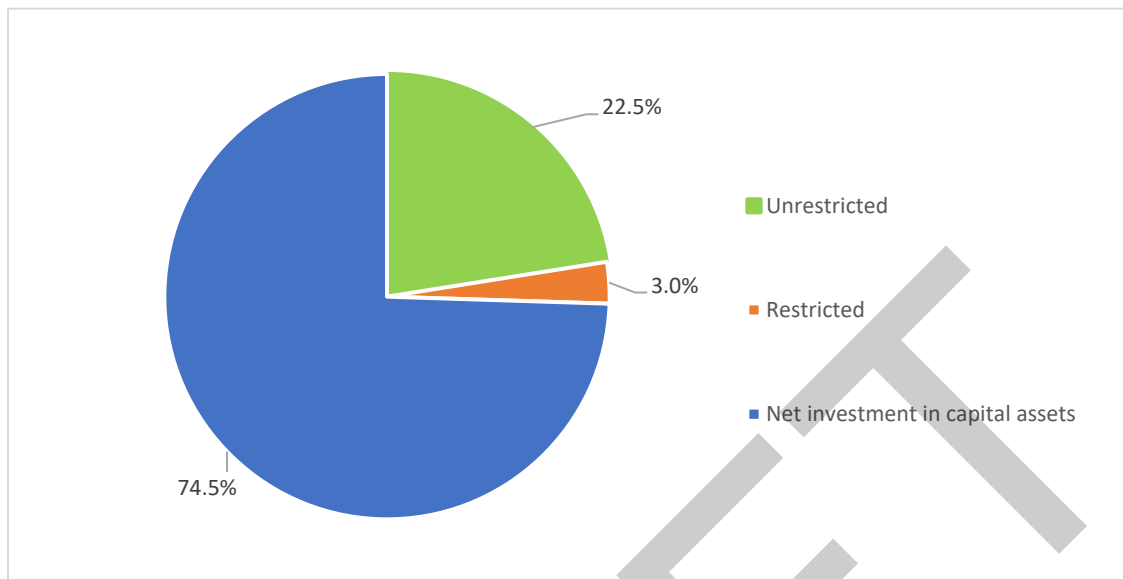
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 116,936,058	\$ 106,556,717	\$ 187,153,126	\$ 139,804,150	\$ 304,089,184	\$ 246,360,867
Capital assets, net of accumulated depreciation	68,488,771	60,096,062	189,188,554	190,559,274	257,677,325	250,655,336
Total assets	185,424,829	166,652,779	376,341,680	330,363,424	561,766,509	497,016,203
Deferred outflows of resources	11,187,527	8,555,882	1,998,931	1,958,022	13,186,458	10,513,904
Current and other liabilities	8,693,283	15,365,200	44,911,655	48,795,356	53,604,938	64,160,556
Long-term liabilities outstanding	41,752,932	27,340,071	27,230,534	3,769,923	68,983,466	31,109,994
Total liabilities	50,446,215	42,705,271	72,142,189	52,565,279	122,588,404	95,270,550
Deferred inflows of resources	17,605,132	17,451,892	1,427,165	1,861,329	19,032,297	19,313,221
Net position:						
Net investment in capital assets	77,591,786	69,016,295	245,007,712	223,299,374	322,599,498	292,315,669
Restricted	10,544,934	7,823,074	2,530,694	2,468,713	13,075,628	10,291,787
Unrestricted	40,424,289	38,212,129	57,232,851	52,126,751	97,657,140	90,338,880
Total net position	\$ 128,561,009	\$ 115,051,498	\$ 304,771,257	\$ 277,894,838	\$ 433,332,266	\$ 392,946,336

The City's net position increased by approximately \$40.4 million, or 10.3%, compared to the prior year. A significant portion of the increase is attributed to the acquisition and investment in capital assets (less depreciation and new debt). A significant portion of the remaining increase is from development-related activity revenues and controlled spending through efforts by the City Council, management and departments to contain expenses without reducing service levels.

Governmental policy continues to recognize that local revenue sources must be the foundation for providing basic public services rather than depending on uncertain federal and state sources. To this end, it is vital to continue focusing on efforts to seek balanced diversity, equity and efficiency in local revenue systems to better accommodate future change. By far, the largest portion of the City's net position, nearly \$322.6 million, or 74.5%, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less the portion of related debt outstanding used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to repay these liabilities. A portion of the City's net position, \$13.1 million, or 3.0%, represents resources that are subject to external restriction on how they may be used (e.g. roads and streets, public safety, debt service and solid waste disposal). The remaining balance of \$97.7 million, or 22.5%, is unrestricted net position that may be used to meet the government's ongoing obligations to citizens and creditors.

***Restricted, Unrestricted and Net Investment in Capital Assets
As of June 30, 2024***



Governmental and business-type activities' net position represented \$128.6 million and \$304.7 million, respectively, of total net position for the City in 2024. Governmental activities and business-type activities contributed \$13.5 million and \$26.9 million, respectively, to increased net position compared to the prior fiscal year. Key elements of this increase are as follows:

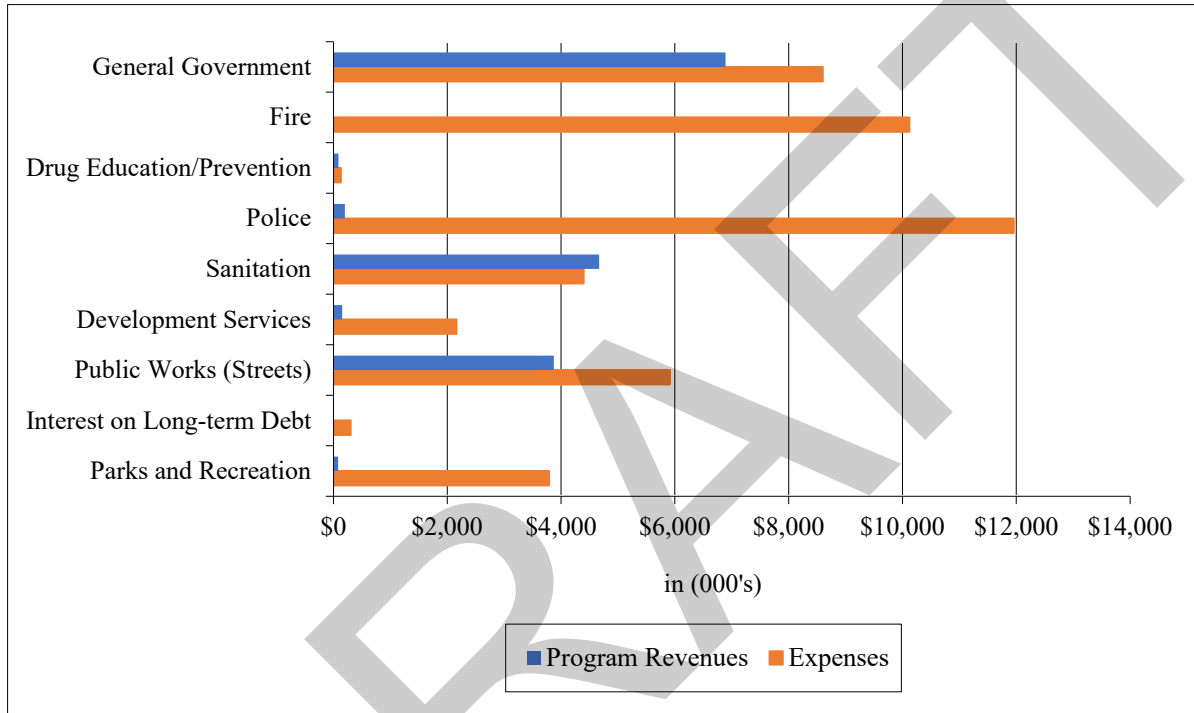
City of Columbia's Changes in Net Position
Year ended June 30, 2024

	Governmental Activities		Business-Type Activities		Total	
Revenues:	2024	2023	2024	2023	2024	2023
Program revenues:						
Charges for services	\$ 8,176,026	\$ 7,033,928	\$ 135,171,330	\$ 126,827,687	\$143,347,356	\$133,861,615
Operating grants and contributions	7,324,833	7,118,512			7,324,833	7,118,512
Capital grants and contributions	457,116	3,100,799	10,195,942	7,233,667	10,653,058	10,334,466
General revenues:						
Property taxes	13,582,620	12,735,027	-	-	13,582,620	12,735,027
Sales taxes	19,249,439	18,439,114	-	-	19,249,439	18,439,114
Other local taxes and fees	5,617,226	7,530,625	-	-	5,617,226	7,530,625
Miscellaneous	3,827,250	1,728,107	2,240,511	1,468,286	6,067,761	3,196,393
Total revenues	<u>58,234,510</u>	<u>57,686,112</u>	<u>147,607,783</u>	<u>135,529,640</u>	<u>205,842,293</u>	<u>193,215,752</u>
Expenses:						
General government	8,598,861	8,358,540	-	-	8,598,861	8,358,540
Police	11,954,939	10,106,126	-	-	11,954,939	10,106,126
Fire	10,119,975	8,827,584	-	-	10,119,975	8,827,584
Drug & education prevention	131,510	150,313	-	-	131,510	150,313
Public works-streets	5,915,950	5,756,901	-	-	5,915,950	5,756,901
Development services	2,161,598	4,329,843	-	-	2,161,598	4,329,843
Sanitation	4,394,818	4,001,219	-	-	4,394,818	4,001,219
Parks and recreation	3,788,719	3,392,565	-	-	3,788,719	3,392,565
Interest on long-term debt	302,537	243,604	-	-	302,537	243,604
Power	-	-	92,379,659	89,107,963	92,379,659	89,107,963
Water	-	-	14,027,715	12,264,319	14,027,715	12,264,319
Sewer	-	-	10,672,781	9,149,739	10,672,781	9,149,739
Total expenses	<u>47,368,907</u>	<u>45,166,695</u>	<u>117,080,155</u>	<u>110,522,021</u>	<u>164,449,062</u>	<u>155,688,716</u>
Increase (decrease) in net position before transfers	10,865,603	12,519,417	30,527,628	25,007,619	41,393,231	37,527,036
Transfers	1,845,079	1,676,108	(1,845,079)	(1,676,108)	-	-
Changes in net position	<u>12,710,682</u>	<u>14,195,525</u>	<u>28,682,549</u>	<u>23,331,511</u>	<u>41,393,231</u>	<u>37,527,036</u>
Net position-beginning	115,850,327	98,021,894	277,894,838	254,563,327	393,745,165	352,585,221
Prior year adjustment	-	2,834,079	(1,806,130)	-	(1,806,130)	2,834,079
Net position-ending	<u>\$ 128,561,009</u>	<u>\$ 115,051,498</u>	<u>\$ 304,771,257</u>	<u>\$ 277,894,838</u>	<u>\$433,332,266</u>	<u>\$392,946,336</u>

Governmental Activities

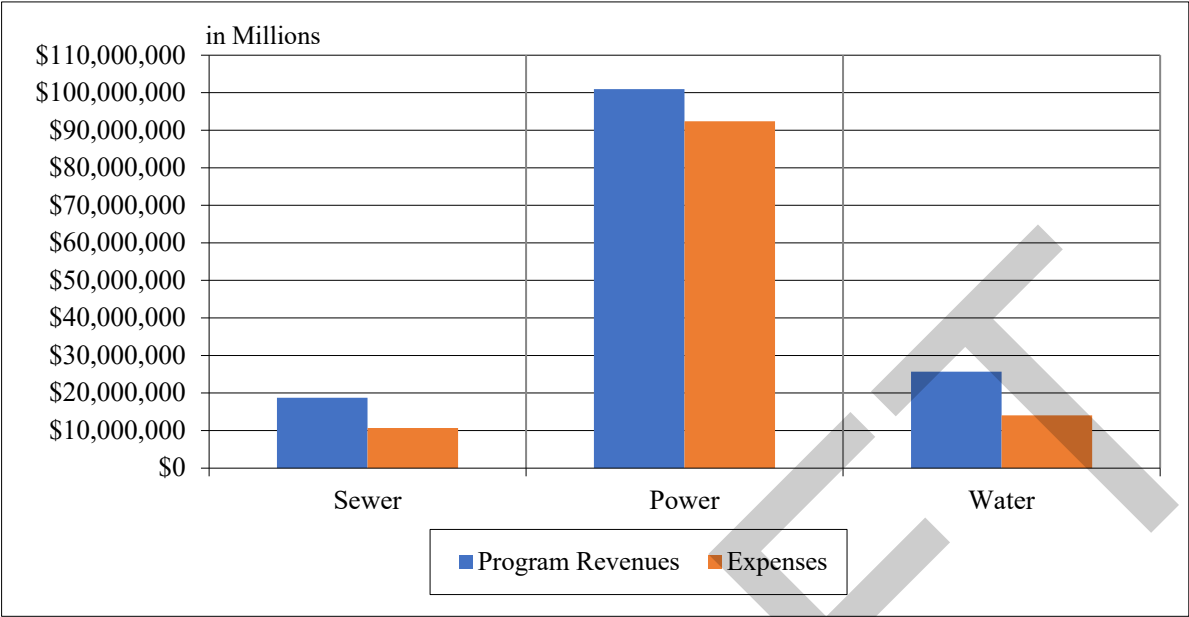
Governmental activities increase in net position from FY 2023 to FY 2024 is \$13.5 million, or 11.7%. The primary factor underlying this increase is sales tax collections and the impact of residential and commercial growth and the revenue generated by said growth, such as business tax, hotel-motel tax and the local sales tax. Local sales tax collections totaled \$1.9 million, or 9.46%, over last year's collections. Other factors include increase in net investment in capital assets, roads and streets, and capital projects. Actual revenues over the prior year and cost containment measures implemented to stay within current revenues during the fiscal year ensured revenues exceeded expenditures for the year.

Expenses and Program Revenues – Governmental Activities Year ended June 30, 2024



As the graph above shows, Public Safety (Police, Fire and Drug Education/Prevention) expenses represent the largest share of governmental activities, i.e., nearly half, reflecting the City's commitment to maintaining a safe community. Public Works (Streets) expenses were also a substantial activity, reflecting the City's commitment to a safe streets and roadways. For the most part, expenses closely paralleled inflation and growth in the demand for services.

Expenses and Program Revenues – Business-type Activities
Year ended June 30, 2024



Business-Type Activities

Business-type activities increased the City’s net position by \$26.9 million, accounting for 66.5% of the total growth in the government’s net position. As the graph above shows, revenues exceeded expenses in all of the city’s business-type activities. Revenues for business-type activities increased \$12.1 million, or 8.9%, compared to the prior fiscal year. Most of the increase in business activities revenues are due to increased charges for services. The increase in business-type activities’ revenues was primarily due to a \$8.3 million, or 6.6%, increase in charges for services over the prior year. Increased charges for services include higher year-over-year electric and broadband sales. In addition, the city’s Sewer and Water Funds continued to record impact fee revenues established in 2022.

Expenses of business type-activities increased \$6.6 million, or 5.9%, compared to the prior fiscal year. Business-type activities expenses were increased primarily due to increased Power expenses, accounting for half of the year-over-year increase. Most of the increase in Power expenses follow from increased cost of energy purchased from the Tennessee Valley Authority.

Financial Analysis of Governmental Funds

As noted previously, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements related to financial reporting.

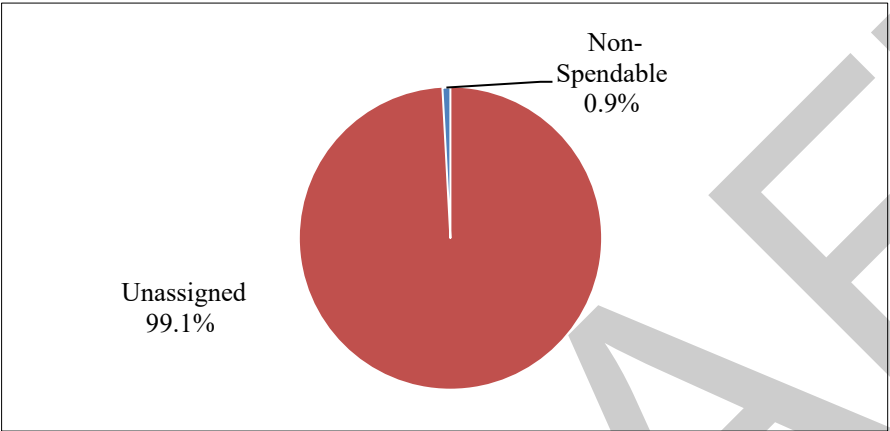
Governmental Funds

The focus of the City’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose.

At June 30, 2024, the City’s governmental funds reported combined ending fund balances of \$73.3 million, representing an increase of \$8.8 million in comparison with the prior year of approximately \$64.5 million. The increase is primarily due to increased taxes and fees related to economic development/growth, including local sales tax, building permit fees and property tax revenues among other revenues in the General Fund. Additionally, increased revenues over expenditures and cost containment measures implemented to stay within current revenues resulted in increases to ending fund balances across most governmental funds.

The General Fund is the chief operating fund of the City. The 2024 ending fund balance of \$54.6 million, represents an increase of \$4.9 million compared to 2023. As shown in the graph below, the fiscal year 2024 General Fund ending balance is comprised of \$0.5 million, or 0.9%, in non-spendable funds for inventory and prepaid items, and \$54.1 million, or 99.1%, in unassigned funds.

General Fund – Fund Balance Composition – June 30, 2024



The most significant continuing revenue sources in the General Fund are derived from taxes. During the current fiscal year, taxes represented \$38.5 million, or 78.0%, of total General Fund revenues. Taxes in the General Fund increased \$1.8 million, or 4.8%, in 2024 compared to the prior fiscal year. Beginning in 2021, local sales tax surpassed property tax as the largest source of revenue in the General Fund, the trend continuing for the fourth consecutive year in 2024. Local sales tax increased to \$19.7 million during 2024 compared to \$18.9 million in 2023, an increase of 4.0%. Property tax revenue – the General Fund’s most stable source of revenue – increased to \$13.7 million in 2024 compared to \$12.7 million in 2023.

The Sanitation Fund, which receives user fees from solid waste collection and disposal operations, had a fund balance of \$1.9 million as of June 30, 2024. This balance represents a decrease of \$0.1 million. The decrease in fund balance was primarily due to higher than anticipated current year expenditures. These exceeded current year revenues following management’s aim not reduce service levels.

The fund balance in the Capital Projects Fund increased to \$8.1 million as of the end of 2024. Approximately \$3.2 million was spent on programmed capital improvement projects during 2024. During the year, \$5.4 million was transferred from the General Fund to the Capital Projects Fund. Federal/state grant proceeds received during 2024 totaled \$0.5 thousand. During 2024, capital projects included Fire Station No. 1 improvements, Public Works storage/fuel facility renovations, City Hall roof replacement, Iron Bridge replacement (design/ROW), and “Columbia Works” infrastructure improvements (high-impact Public Works projects city-wide).

Budgetary Highlights

Original budget compared to final budget

The fiscal year 2024 original and final budgets (both including transfers) for the General Fund as follows:

Fund	Original Budget	Final Budget	Variance
General Fund			
Council, Attorney & Court	\$ 445,837	\$ 458,837	\$ 13,000
City Manager's Office	773,995	773,995	-
Management Information Systems	1,086,533	1,141,791	55,258
Finance	535,956	547,956	12,000
City Recorder	588,957	627,957	39,000
Personnel	283,953	307,953	24,000
General Government (incl. Tourism)	6,273,486	11,167,370	4,893,884
Police Department	12,061,130	12,082,354	21,224
Fire & Rescue	9,450,523	11,132,295	1,681,772
Streets & Maintenance	5,314,015	5,836,710	522,695
Development Services	2,207,684	2,433,464	225,780
Parks & Recreation	3,570,012	4,311,760	741,748
Transfers	4,062,367	6,817,552	2,755,185
Total General Fund	\$ 46,654,448	\$ 57,639,994	\$ 10,985,546

***Expenditures plus transfers out**

The original General Fund budget was \$46.6 million (including transfers) for the current fiscal year. As shown in the table above, the final budget (including transfers) was increased \$11.0 million to \$57.6 million. During the year, the budget was amended to include \$3.4 million for capital outlays in General Fund and projects not included in the original appropriation totaling \$8.7 million.

Final budget compared to actual results

In the General Fund, the 2024 final budgeted expenditures (including transfers) of \$57.6 million anticipated \$39.3 million in revenues and \$1.7 million of transfers in from business-type activities. Approximately \$1.7 million of transfers in were realized for the year. The final budget also included the use of a \$17.8 million allocation from fund balance. Actual results for the year reflect an increase of fund balance of approximately \$4.9 million.

Actual current revenues for the year were approximately \$51.0 million, representing \$11.7 million more than anticipated. As noted, no budgeted fund balance was used to offset revenues during 2024. Cost containment measures implemented by management allowed the City to finish the year with \$47.9 million in actual expenditures (including transfers). The largest shares of excess budgeted to actual expenditures are unexpended reserves (used as local match for grants, additional pension and other increased anticipated costs), street paving and other goods and services not completed/received before June 30, and unused salaries and services budgeted.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets from its governmental and business-type activities as of June 30, 2024 was approximately \$354.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery and equipment, park facilities, roads, highways and bridges.

City of Columbia's Capital Assets

(Net of depreciation)

As of June 30, 2024

	Governmental Activities	Business-type Activities	Total
Land and land improvements	\$ 11,949,124	\$ 4,415,504	\$ 16,364,628
Buildings and improvements	39,505,550	76,919,474	116,425,024
Machinery and equipment	31,048,659	25,508,593	56,557,252
Infrastructure (plant and lines)	97,159,333	272,462,936	369,622,269
Construction in progress	7,546,492	72,374,916	79,921,408
Total Capital Assets	\$ 187,209,158	\$ 451,681,423	\$ 638,890,581
Total accumulated depreciation	\$ 99,224,771	\$ 185,702,449	\$ 284,927,220
Net of accumulated depreciation	\$ 87,984,387	\$ 265,978,974	\$ 353,963,361

Major capital asset events during the fiscal year included the following:

- Construction related to Fire Station No. 1 improvements began, estimated to be completed by April 2025,
- Public Works storage/fuel facility renovations are anticipated to be completed in 2024,
- City Hall roof replacement was completed in 2024,
- Iron Bridge replacement design and ROW nearly complete in 2024,
- Numerous "Columbia Works" infrastructure projects were completed during the year.

Additional information on the City's capital assets can be found in the notes to the financial statements section of this report beginning on page A-28.

Long-term Debt

At the end of the current year, the City of Columbia had outstanding debt of approximately \$28.6 million. Of this amount, \$15.7 million comprises general obligation bonds backed by the full faith and credit of the government. \$9.9 million in general obligation debt and \$0.1 million for a capital outlay note comprises the city's governmental activities debt. Of the \$20.3 million of business-type activities debt, \$5.9 million is comprised of general obligation bonds of the Sewer Fund; \$1.0 million is represented by Revenue and Tax Bonds secured by both the taxing power of the City and specific revenue sources (i.e., revenue and tax bonds) of the Power Fund (Broadband System debt); and \$14.4 million is secured by Water Fund revenues.

City of Columbia's Outstanding Debt
As of June 30, 2024

	Governmental Activities	Business-type Activities	Total
General obligation bonds*	\$ 9,870,000	\$ 5,890,000	\$ 15,760,000
Capital outlay notes	74,285	-	74,285
Revenue and tax bonds*	-	985,000	985,000
Revenue bonds*	-	13,400,103	13,400,103
Total Outstanding Debt	<u>\$ 9,944,285</u>	<u>\$ 20,275,103</u>	<u>\$ 30,219,388</u>
*Presented net of original issuance discounts and premiums			

The City's debt increased by \$1.7 million, or 5.8%, during the current fiscal year. The Water Fund issued GO bonds (2023 series) during 2024.

The City maintains an "AA+/Aa2" Rating for general obligation debt. The Aa2 rating was first received by Moody's in 2011. Standard & Poor's (S&P) provided the City's AA+ bond rating prior to the City's 2017 general obligation bond issuance and last affirmed by S&P in July 2024 during a general obligation bond refunding transaction. State statutes impose no debt limit on the amount of general obligation debt a governmental entity may issue. The City's debt policy establishes written guidance and restrictions for amount and type of debt the City will issue, the issuance process and management of the City's debt portfolio. Readers may access the City's debt policy and other financial policies [here](#).

Additional information on the City of Columbia's long-term debt can be found in the notes to the financial statements section of this report beginning on page A-29.

Economic Factors and Next Year's Budget and Rates

Residential population growth continued to increase in fiscal year 2024 with growth in turn anticipated to increase in fiscal year 2025. Columbia's most recent population estimate for 2024 is 47,445 using US Census/American Community Survey data. The 2024 estimated population represents an increase of approximately 3.7% compared to 2023. Strong residential growth continues to drive increased residential and commercial development. Increased development activity is evidenced by the number of building permits issued during fiscal year 2024 (2,862), which represents an increase of 274 permits, or 10.6%, compared to fiscal year 2023. Fiscal year 2025 anticipated building permits issued are expected to exceed 2,950, estimated based on trends during the past five years.

The unemployment rate (not seasonally adjusted) for September 2024 for the City was 3.6%, an increase of 0.4% since September 2023. Maury County unemployment stood at 0.2% to 2.8% in the same period, compared to 3.5% for the State of Tennessee and a national average of 3.9% (not seasonally adjusted).

In addition to the unemployment rate, factors considered in preparing the City's budget for fiscal year 2025 included:

- Property tax is the most stable source of revenue for the City. The property tax rate levied in fiscal year 2025 is \$0.8251. Fiscal year 2025 budgeted property taxes comprise 26.4% of overall budgeted General Fund operating revenues. The 2024 budget anticipated \$13.0 million in property tax revenue, which actual 2024 property tax revenue totaled approximately \$13.7 million. Other revenue sources are subject to some degree of fluctuation in economic cycles.
- Local sales tax for fiscal year 2024 continued to represent the largest single source of revenue in the General Fund. Fiscal year 2025 budgeted local sales tax represents 38.5% of total operating revenue budgeted. The 2025 budget anticipates \$16.3 million in local sales tax revenue.
- The City continues to follow the *Columbia 2024-2029* strategic plan focused on fiscal responsibility, quality of life, strong public safety, community engagement and commitment to a strong downtown Columbia and the City is a whole.
- The City updates and adopts a five-year Capital Improvements Program (CIP) annually. The fiscal year 2025-2029 CIP anticipates the expenditure of \$138.9 million in city, state and federal funds over the next five years.

Requests for Information

This financial report is designed to provide a general overview of the City of Columbia's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of Columbia
Attn: Thad H. Jablonski
Chief Financial Officer/Assistant City Manager
700 North Garden Street
Columbia, Tennessee 38401

Basic Financial Statements



CITY OF COLUMBIA, TENNESSEE

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities	Business-type Activities	Total Primary Government
ASSETS			
Cash and cash equivalents	\$ 36,454,453	\$ 58,803,797	\$ 95,258,250
Investments	39,948,066	19,716,801	59,664,867
Restricted assets:			
Cash and cash equivalents:			
Customer deposits	-	5,343,053	5,343,053
Debt service	-	2,575,539	2,575,539
Receivables, net of allowance for uncollectible	20,173,320	8,255,917	28,429,237
Internal balances	414,793	(414,793)	-
Inventories	3,998	4,608,536	4,612,534
Prepaid items	472,167	529,978	1,002,145
Other assets	-	10,943,878	10,943,878
Capital assets:			
Land and other nondepreciable assets	19,495,616	76,790,420	96,286,036
Capital assets, net of accumulated depreciation	68,488,771	189,188,554	257,677,325
Total assets	<u>185,451,184</u>	<u>376,341,680</u>	<u>561,792,864</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	68,814	151,331	220,145
Deferred pension outflows	5,529,717	1,021,319	6,551,036
Deferred OPEB outflows	5,588,996	826,281	6,415,277
Total deferred outflows of resources	<u>11,187,527</u>	<u>1,998,931</u>	<u>13,186,458</u>
LIABILITIES			
Accounts payable	2,354,580	2,584,341	4,938,921
Accrued and other payables	3,897,095	1,475,299	5,372,394
Customer deposits	-	5,343,053	5,343,053
Due to other governments	-	50	50
Unearned revenue	-	31,563,633	31,563,633
Long-term liabilities, due within one year	2,446,471	3,945,279	6,391,750
Long-term liabilities, due in more than one year	9,121,008	22,335,910	31,456,918
Long-term liabilities, net pension liability	27,615,691	4,126,482	31,742,173
Long-term liabilities, net OPEB liability	5,016,233	759,450	5,775,683
Long-term liabilities, TVA advances	-	8,692	8,692
Total liabilities	<u>50,451,078</u>	<u>72,142,189</u>	<u>122,593,267</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension inflows	35,762	5,344	41,106
Deferred OPEB inflows	1,987,847	1,143,234	3,131,081
Deferred revenue	15,581,523	278,587	15,860,110
Total deferred inflows of resources	<u>17,605,132</u>	<u>1,427,165</u>	<u>19,032,297</u>
NET POSITION			
Net investment in capital assets	77,591,786	245,007,712	322,599,498
Restricted			
Roads and streets	3,513,470	-	3,513,470
Public safety	420,035	-	420,035
Industrial Development Board	4,449,498	-	4,449,498
Debt service	-	2,530,694	2,530,694
Solid waste disposal	1,830,456	-	1,830,456
Unrestricted	40,777,256	57,232,851	98,010,107
Total net position	<u>\$ 128,582,501</u>	<u>\$ 304,771,257</u>	<u>\$ 433,353,758</u>

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF ACTIVITIES

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental activities -				
General government	\$ 8,598,861	\$ 886,025	\$ 5,750,774	\$ 253,234
Public safety -				
Police	11,954,939	168,428	32,020	-
Fire	10,119,975	-	-	-
Drug education and prevention	131,510	89,063	-	-
Public works	5,915,950	2,279,500	1,542,039	49,756
Development services	2,161,598	-	-	154,126
Parks and recreation	3,788,719	83,090	-	-
Sanitation	4,394,818	4,669,920	-	-
Interest on long-term debt	302,537	-	-	-
Total governmental activities	47,368,907	8,176,026	7,324,833	457,116
Business-type activities -				
Sewer system	10,672,781	16,212,810	-	2,516,788
Power system	92,379,659	100,891,443	-	65,071
Water system	14,027,715	18,067,077	-	7,614,083
Total business-type activities	117,080,155	135,171,330	-	10,195,942
Total primary government	\$ 164,449,062	\$ 143,347,356	\$ 7,324,833	\$ 10,653,058

General Revenues
Property taxes
Local sales taxes
Business taxes
Hotel and motel taxes
Alcoholic beverage taxes
Franchise and excise taxes
In lieu of taxes
Unrestricted investment losses
Other revenue
Transfers
Total general revenues
Change in net position

Net Position:
Beginning, as previously reported
Prior period adjustment
Beginning, as restated
Ending

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,708,828)	\$ -	\$ (1,708,828)
(11,754,491)	-	(11,754,491)
(10,119,975)	-	(10,119,975)
(42,447)	-	(42,447)
(2,044,655)	-	(2,044,655)
(2,007,472)	-	(2,007,472)
(3,705,629)	-	(3,705,629)
275,102	-	275,102
(302,537)	-	(302,537)
(31,410,932)	-	(31,410,932)
-	8,056,817	8,056,817
-	8,576,855	8,576,855
-	11,653,445	11,653,445
-	28,287,117	28,287,117
(31,410,932)	28,287,117	(3,123,815)
13,582,620	-	13,582,620
19,249,439	-	19,249,439
1,781,673	-	1,781,673
919,488	-	919,488
1,866,377	-	1,866,377
997,987	-	997,987
51,701	-	51,701
3,631,924	-	3,631,924
216,818	2,240,511	2,457,329
1,845,079	(1,845,079)	-
44,143,106	395,432	44,538,538
12,732,174	28,682,549	41,414,723
115,850,327	277,894,838	393,745,165
-	(1,806,130)	(1,806,130)
115,850,327	276,088,708	391,939,035
<u>\$ 128,582,501</u>	<u>\$ 304,771,257</u>	<u>\$ 433,353,758</u>

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2024

	General	Sanitation	Capital Project
ASSETS			
Cash and cash equivalents	\$ 19,598,784	\$ 719,455	\$ 5,818,406
Investments	35,765,590	1,021,929	3,160,547
Receivables, net of allowance for uncollectibles:			
Taxes	14,388,065	-	-
Accounts receivables	201,421	-	-
Due from other governments	5,196,916	644	99,895
Due from other funds	2,085	395,535	-
Inventories	3,998	-	-
Prepaid items	461,374	10,793	-
Total assets	<u>\$ 75,618,233</u>	<u>\$ 2,148,356</u>	<u>\$ 9,078,848</u>
LIABILITIES			
Accounts payable	\$ 1,164,875	\$ 223,442	\$ 850,550
Accrued liabilities	1,717,471	74,449	72,189
Other payables	1,993,005	-	-
Due to other funds	14,367	-	-
Unearned revenue	1,967,938	-	-
Total liabilities	<u>6,857,656</u>	<u>297,891</u>	<u>922,739</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	14,175,143	-	-
Unavailable revenue - other	15,434	-	-
Total deferred inflows of resources	<u>14,190,577</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Inventories	3,998	-	-
Prepaid items	461,374	10,793	-
Restricted for:			
Roads and streets	-	-	-
Public safety	-	-	-
Industrial Development Board	-	-	-
Solid waste disposal	-	1,839,672	-
Committed to:			
Debt service	-	-	-
Capital projects	-	-	8,156,109
Unassigned	54,104,628	-	-
Total fund balances	<u>54,570,000</u>	<u>1,850,465</u>	<u>8,156,109</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 75,618,233</u>	<u>\$ 2,148,356</u>	<u>\$ 9,078,848</u>

The accompanying notes are an integral part of the financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 8,445,752	\$ 34,582,397
-	39,948,066
-	14,388,065
1,830	203,251
281,749	5,579,204
31,540	429,160
-	3,998
-	472,167
<u>\$ 8,760,871</u>	<u>\$ 95,606,308</u>
\$ 58,819	\$ 2,297,686
-	1,864,109
-	1,993,005
-	14,367
-	1,967,938
<u>58,819</u>	<u>8,137,105</u>
-	14,175,143
<u>(12,426)</u>	<u>3,008</u>
<u>(12,426)</u>	<u>14,178,151</u>
-	3,998
-	472,167
3,513,470	3,513,470
420,035	420,035
4,449,498	4,449,498
-	1,839,672
331,475	331,475
-	8,156,109
-	54,104,628
<u>8,714,478</u>	<u>73,291,052</u>
<u>\$ 8,760,871</u>	<u>\$ 95,606,308</u>

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2024

Differences in amounts reported for governmental activities in the statement of net position on pages and A-4 and A-5:

Fund balances – total governmental funds	\$ 73,291,052
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	87,984,387
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Certain revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and therefore are deferred or not reported in the funds.	564,566
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The internal service fund is used by management to charge costs of medical and dental insurance to individuals. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.	1,817,962
---	-----------

The City's other post-employment benefit plan has not been funded. The OPEB obligation is considered a long-term obligation and is not reported in the funds.	(5,016,233)
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Contributions to pension plans made after the measurement date are recorded as expenditures in governmental funds but must be deferred in the statement of net position. Certain amounts related to the net pension liability are also deferred and amortized over time as follows:

Deferred outflows:

Contributions to pension plan	\$ 1,748,595
Experience loss - pension plan	1,177,498
Earnings variance - pension plan	2,603,624
Contributions to OPEB plan	296,840
Experience loss- OPEB plan	3,142,210
Earnings variance- OPEB plan	1,624,935
Change of assumption - OPEB plan	525,011

Deferred inflows:

Experience gain - pension plan	(35,762)
Experience gain - OPEB plan	(1,313,755)
Change of assumption- OPEB plan	(674,092)
Earnings variance - OPEB plan	-
	9,095,104

The net pension liability is not due and payable in the current period and is not reported in the funds.	(27,615,691)
--	--------------

Long-term liabilities are not due and payable in the current period and are not reported in the funds. All liabilities, both due in one year and due in more than one year, are reported in the statement of net position. These items consist of:

Bonds and notes payable	(9,944,285)
Less deferred refunding and issue premiums	(262,194)
Compensated absences	(1,292,186)
Accrued interest payable	(39,981)
	(11,538,646)

Net position of governmental activities	<u>\$ 128,582,501</u>
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The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS**

Year Ended June 30, 2024

	General	Sanitation	Capital Project
REVENUES			
Taxes	\$ 38,545,688	\$ -	\$ -
Licenses and permits	2,805,958	-	-
Intergovernmental	6,188,221	-	49,756
Charges for services	462,768	4,669,920	-
Fines and forfeitures	145,350	-	-
Miscellaneous	2,827,667	85,479	461,058
Total revenues	<u>50,975,652</u>	<u>4,755,399</u>	<u>510,814</u>
EXPENDITURES			
Current:			
General government	9,974,456	-	-
Public safety:			
Police	11,462,305	-	-
Fire	10,111,175	-	-
Drug education and prevention	-	-	-
Public works	4,286,739	-	-
Development services	2,131,598	-	-
Parks and recreation	3,118,820	-	-
Sanitation	-	4,795,864	-
Industrial Development Board	-	-	-
Capital outlay	-	-	3,233,694
Debt service:			
Principal retirements	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>41,085,093</u>	<u>4,795,864</u>	<u>3,233,694</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,890,559</u>	<u>(40,465)</u>	<u>(2,722,880)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	16,501	28,175	-
Transfers in	1,845,079	-	5,365,185
Transfers out	<u>(6,817,552)</u>	<u>(75,993)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,955,972)</u>	<u>(47,818)</u>	<u>5,365,185</u>
Net change in fund balances	4,934,587	(88,283)	2,642,305
FUND BALANCE, beginning	49,635,413	1,938,748	5,513,804
FUND BALANCE, ending	<u>\$ 54,570,000</u>	<u>\$ 1,850,465</u>	<u>\$ 8,156,109</u>

The accompanying notes are an integral part of the financial statements.

Other Governmental Funds	Total Governmental Funds
\$ -	\$ 38,545,688
-	2,805,958
1,542,039	7,780,016
-	5,132,688
91,563	236,913
446,353	3,820,557
<u>2,079,955</u>	<u>58,321,820</u>
-	9,974,456
-	11,462,305
-	10,111,175
131,510	131,510
556,955	4,843,694
-	2,131,598
-	3,118,820
-	4,795,864
30,000	30,000
-	3,233,694
1,324,483	1,324,483
<u>279,784</u>	<u>279,784</u>
<u>2,322,732</u>	<u>51,437,383</u>
<u>(242,777)</u>	<u>6,884,437</u>
-	44,676
1,603,360	8,813,624
<u>(75,000)</u>	<u>(6,968,545)</u>
<u>1,528,360</u>	<u>1,889,755</u>
1,285,583	8,774,192
7,428,895	64,516,860
<u>\$ 8,714,478</u>	<u>\$ 73,291,052</u>

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2024

Differences in amounts reported for governmental activities in the statement of activities on pages A-7 and A-8:

Net change in fund balances – total governmental funds	\$ 8,774,192
--	--------------

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay expenditures in governmental funds, that meet the capitalization threshold, are presented as capital assets in the statement of net position.	16,234,266
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The net effect of various transactions involving capital assets to decrease net position.	(5,798,069)
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Depreciation expense on governmental capital assets are included in the statement of activities.	(3,744,773)
--	-------------

Net loss of the internal service fund are reported with governmental activities.	(439,695)
--	-----------

Bond proceeds and notes issued provide financial resources to governmental funds while repayment of principal consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts and deferred amounts on refundings when debt is first issued; these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the treatment of long-term debt is as follows:

Principal repayments	\$ 1,324,039	
Amortization of bond premium and refundings	<u>(22,309)</u>	1,301,730

Certain items reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds. This item consists of:

Change in compensated absences	(186,122)	
Change in net pension liability and related deferrals	(2,138,585)	
Change in net OPEB liability and related deferrals	<u>(1,179,267)</u>	<u>(3,503,974)</u>

Certain governmental revenues will not be collected for several months after the fiscal year and are deferred in the governmental funds.	<u>(91,503)</u>
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Change in net position of governmental activities	<u><u>\$ 12,732,174</u></u>
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The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget			Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Taxes	\$ 31,337,100	\$ 31,337,100	\$ 38,545,688	\$ 7,208,588
Licenses and permits	1,559,300	1,559,300	2,805,958	1,246,658
Intergovernmental	4,260,000	5,627,455	6,188,221	560,766
Charges for services	285,000	366,169	462,768	96,599
Fines and forfeitures	232,000	216,000	145,350	(70,650)
Miscellaneous	186,000	190,005	2,827,667	2,637,662
Total revenues	<u>37,859,400</u>	<u>39,296,029</u>	<u>50,975,652</u>	<u>11,679,623</u>
EXPENDITURES				
Current:				
General government	9,988,717	15,025,859	9,974,456	5,051,403
Public safety:				
Police	12,061,130	12,082,354	11,462,305	620,049
Fire	9,450,523	11,132,295	10,111,175	1,021,120
Public works	5,314,015	5,836,710	4,286,739	1,549,971
Development services	2,207,684	2,433,464	2,131,598	301,866
Parks and recreation	3,570,012	4,311,760	3,118,820	1,192,940
Total expenditures	<u>42,592,081</u>	<u>50,822,442</u>	<u>41,085,093</u>	<u>9,737,349</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,732,681)</u>	<u>(11,526,413)</u>	<u>9,890,559</u>	<u>21,416,972</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	16,501	16,501
Transfers in	1,694,000	1,694,000	1,845,079	151,079
Transfers out	<u>(4,062,367)</u>	<u>(6,817,552)</u>	<u>(6,817,552)</u>	-
Total other financing sources (uses)	<u>(2,368,367)</u>	<u>(5,123,552)</u>	<u>(4,955,972)</u>	<u>167,580</u>
Net change in fund balance	<u>\$ (7,101,048)</u>	<u>\$ (16,649,965)</u>	<u>4,934,587</u>	<u>\$ 21,584,552</u>
FUND BALANCE, beginning			<u>49,635,413</u>	
FUND BALANCE, ending			<u>\$ 54,570,000</u>	

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SANITATION FUND**

Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services, garbage fees	\$ 4,315,200	\$ 4,315,200	\$ 4,669,920	\$ 354,720
Miscellaneous:				
Interest and other	10,000	10,000	85,479	75,479
Total revenues	<u>4,325,200</u>	<u>4,325,200</u>	<u>4,755,399</u>	<u>430,199</u>
EXPENDITURES				
Sanitation:				
Salaries	1,232,777	1,247,777	1,113,322	134,455
Employee benefits	602,418	662,874	508,606	154,268
Services	1,692,475	1,771,775	1,825,476	(53,701)
Supplies	<u>902,703</u>	<u>1,651,157</u>	<u>1,348,460</u>	<u>302,697</u>
Total expenditures	<u>4,430,373</u>	<u>5,333,583</u>	<u>4,795,864</u>	<u>537,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(105,173)</u>	<u>(1,008,383)</u>	<u>(40,465)</u>	<u>967,918</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	28,175	28,175
Transfers out	<u>(75,993)</u>	<u>(75,993)</u>	<u>(75,993)</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,993)</u>	<u>(75,993)</u>	<u>(47,818)</u>	<u>28,175</u>
Net change in fund balance	<u>\$ (181,166)</u>	<u>\$ (1,084,376)</u>	<u>(88,283)</u>	<u>\$ 996,093</u>
FUND BALANCE, beginning			<u>1,938,748</u>	
FUND BALANCE, ending			<u>\$ 1,850,465</u>	

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

June 30, 2024

	Sewer System	Power System	Water System	Total	Governmental Activities Internal Service Fund
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 28,430,848	\$ 14,781,073	\$ 15,591,876	\$ 58,803,797	\$ 1,872,056
Investments	19,435,786	-	-	19,435,786	-
Restricted assets:					
Cash and cash equivalents:					
Customer deposits	-	4,549,799	793,254	5,343,053	-
Debt service	-	341,908	2,233,631	2,575,539	-
Accounts receivable, net	392,833	7,863,084	-	8,255,917	2,800
Due from other funds	1,030,175	39,780	2,777,088	3,847,043	-
Inventories	88,856	3,142,673	1,377,007	4,608,536	-
Prepaid items	28,703	403,014	98,261	529,978	-
Other assets	-	10,738,803	12,959	10,751,762	-
Total current assets	49,407,201	41,860,134	22,884,076	114,151,411	1,874,856
Noncurrent assets:					
Capital assets:					
Land and other nondepreciable assets	9,763,127	30,615,646	36,411,647	76,790,420	-
Capital assets, net of accumulated depreciation	56,160,382	66,091,405	66,936,767	189,188,554	-
Total capital assets	65,923,509	96,707,051	103,348,414	265,978,974	-
Total noncurrent assets	65,923,509	96,707,051	103,348,414	265,978,974	-
Other assets:					
Conservation loans receivable	-	8,054	-	8,054	-
Unamortized bond issue expense	-	10,524	132,743	143,267	-
Other	-	40,795	-	40,795	-
Total other assets	-	59,373	132,743	192,116	-
Total assets	115,330,710	138,626,558	126,365,233	380,322,501	1,874,856
DEFERRED OUTFLOWS OF RESOURCES					
Advance refundings of debt	151,331	-	-	151,331	-
Deferred outflows - OPEB	621,000	268,214	132,105	1,021,319	-
Deferred outflows - pension	826,279	-	-	826,279	-
Total deferred outflows of resources	1,598,610	268,214	132,105	1,998,929	-

(Continued)

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

June 30, 2024

	Sewer System	Power System	Water System	Total	Governmental Activities Internal Service Fund
(Continued)					
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 439,650	\$ 632,387	\$ 1,512,304	\$ 2,584,341	\$ 56,894
Accrued expenses and other liabilities	231,427	871,617	372,255	1,475,299	-
Customer deposits	-	4,549,799	793,254	5,343,053	-
Due to other funds	35,473	3,168,063	1,058,300	4,261,836	-
Due to other governments	50	-	-	50	-
Unearned revenue	8,032,063	17,365,558	6,166,012	31,563,633	-
Compensated absences, current portion	138,860	448,829	207,590	795,279	-
Long-term liabilities, current portion	1,385,000	985,000	780,000	3,150,000	-
Total current liabilities	10,262,523	28,021,253	10,889,715	49,173,491	56,894
Noncurrent liabilities:					
Advances - Tennessee Valley Authority	-	8,692	-	8,692	-
Net pension liability	4,126,482	-	-	4,126,482	-
Net OPEB liability	557,358	135,402	66,690	759,450	-
Compensated absences, less current portion	-	3,073,021	1,290,296	4,363,317	-
Long-term liabilities, less current portion	4,583,954	22,280	13,366,359	17,972,593	-
Total noncurrent liabilities	9,267,794	3,239,395	14,723,345	27,230,534	-
Total liabilities	19,530,317	31,260,648	25,613,060	76,404,025	56,894
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pension	5,343	-	-	5,343	-
Deferred inflows - OPEB	220,872	617,983	304,379	1,143,234	-
Deferred inflows - other	116,853	-	161,734	278,587	-
Total deferred inflows of resources	343,068	617,983	466,113	1,427,164	-
NET POSITION					
Net investment in capital assets	60,105,886	95,699,771	89,202,055	245,007,712	-
Restricted - medical insurance	-	-	-	-	1,817,962
Restricted - debt service	-	341,908	2,188,786	2,530,694	-
Unrestricted	36,950,049	10,974,462	9,027,324	56,951,835	-
Total net position	\$ 97,055,935	\$ 107,016,141	\$ 100,418,165	\$ 304,490,241	\$ 1,817,962

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

Year Ended June 30, 2024

	Sewer System	Power System	Water System	Total	Governmental Activities Internal Service Fund
OPERATING REVENUES					
Charges for services	\$ 16,212,810	\$ 97,745,331	\$ 17,074,017	\$ 131,032,158	\$ -
Medical premiums	-	-	-	-	4,536,929
Intergovernmental	1,082,998	-	-	1,082,998	-
Other	-	3,146,112	993,060	4,139,172	-
Total revenues	<u>17,295,808</u>	<u>100,891,443</u>	<u>18,067,077</u>	<u>136,254,328</u>	<u>4,536,929</u>
OPERATING EXPENSES					
Purchased power	-	70,235,520	-	70,235,520	-
Purchases programming	-	2,641,947	-	2,641,947	-
Production/treatment	4,462,884	-	3,737,397	8,200,281	-
Distribution	1,293,496	7,309,531	2,294,858	10,897,885	-
Customer accounts and service	-	2,355,526	1,417,029	3,772,555	-
Other direct costs and expenses	2,198,980	-	-	2,198,980	-
Administration and general expenses	-	5,274,092	3,131,896	8,405,988	184,802
Medical claims expense	-	-	-	-	4,892,025
Depreciation	2,717,422	4,563,043	3,446,535	10,727,000	-
Total operating expenses	<u>10,672,782</u>	<u>92,379,659</u>	<u>14,027,715</u>	<u>117,080,156</u>	<u>5,076,827</u>
OPERATING INCOME	6,623,026	8,511,784	4,039,362	19,174,172	(539,898)
NONOPERATING REVENUES (EXPENSES)					
Other income	1,999,702	479,972	58,177	2,537,851	100,203
Other expense	(2,378)	-	-	(2,378)	-
Amortization expense	-	3,185	101,534	104,719	-
Interest expense	(182,893)	(36,088)	(461,715)	(680,696)	-
Total nonoperating revenues (expenses)	<u>1,814,431</u>	<u>447,069</u>	<u>(302,004)</u>	<u>1,959,496</u>	<u>100,203</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>8,437,457</u>	<u>8,958,853</u>	<u>3,737,358</u>	<u>21,133,668</u>	<u>(439,695)</u>
Capital contributions	1,433,790	65,071	7,614,083	9,112,944	-
Transfers out	(280,746)	(1,416,188)	(148,145)	(1,845,079)	-
CHANGE IN NET POSITION	9,590,501	7,607,736	11,203,296	28,401,533	(439,695)
NET POSITION					
Beginning, as previously reported	87,465,434	101,214,535	89,214,869	277,894,838	2,257,657
Prior period adjustment	-	(1,806,130)	-	(1,806,130)	-
Beginning, as restated	<u>87,465,434</u>	<u>99,408,405</u>	<u>89,214,869</u>	<u>276,088,708</u>	<u>2,257,657</u>
Ending	<u>\$ 97,055,935</u>	<u>\$ 107,016,141</u>	<u>\$ 100,418,165</u>	<u>\$ 304,490,241</u>	<u>\$ 1,817,962</u>

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

Year Ended June 30, 2024

	Sewer System	Power System	Water System	Total	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 15,925,675	\$ 104,747,139	\$ 9,118,072	\$ 129,790,886	\$ 4,645,882
Receipts (payments) from other funds	953,716	-	-	953,716	180,455
Payments to suppliers	(5,029,496)	(83,578,585)	(849,572)	(89,457,653)	(5,051,492)
Payments to employees	(1,922,675)	(6,528,324)	3,202,407	(5,248,592)	-
Other receipts (payments)	-	(1,869,595)	778,360	(1,091,235)	-
Net cash from operating activities	9,927,220	12,770,635	12,249,267	34,947,122	(225,155)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Collections of conservation loans	-	28,884	-	28,884	-
Proceeds from surety bonds	(25,269)	-	-	(25,269)	-
Payments in lieu of taxes	(280,746)	(1,416,188)	(148,145)	(1,845,079)	-
Payments of TVA advances	-	(29,751)	-	(29,751)	-
Net cash from noncapital financing activities	(306,015)	(1,417,055)	(148,145)	(1,871,215)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Issuance of debt	-	-	7,880,103	7,880,103	-
Principal paid on long-term debt	(1,385,000)	(965,000)	(1,250,000)	(3,600,000)	-
Interest paid on long-term debt	(185,271)	(69,507)	(501,146)	(755,924)	-
Purchase of property, plant and equipment	(2,798,019)	(15,785,943)	(10,911,448)	(29,495,410)	-
Net (cost to remove) salvage on utility plant	-	15,586	129,910	145,496	-
Net cash from capital and related financing activities	(4,368,290)	(16,804,864)	(4,652,581)	(25,825,735)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	1,890,208	479,972	58,177	2,428,357	100,203
Unrealized gain/loss on investments	281,016	-	-	281,016	-
Sale of investments	8,866,216	-	-	8,866,216	-
Purchase of investments	-	-	-	-	-
Net cash from investing activities	11,037,440	479,972	58,177	11,575,589	100,203
Net change in cash and cash equivalents	16,290,355	(4,971,312)	7,506,718	18,825,761	(124,952)
Cash and cash equivalents, beginning	11,859,478	24,644,092	11,112,043	47,615,613	1,997,008
Cash and cash equivalents, ending	\$ 28,149,833	\$ 19,672,780	\$ 18,618,761	\$ 66,441,374	\$ 1,872,056

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

Year Ended June 30, 2024

	Sewer System	Power System	Water System	Total	Governmental Activities Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES					
OPERATING INCOME (LOSS)	\$ 6,623,026	\$ 8,511,784	\$ 4,039,362	\$ 19,174,172	\$ (539,898)
ADJUSTMENTS NOT AFFECTING CASH					
Depreciation	2,717,422	4,582,016	3,446,535	10,745,973	-
Pension expense	319,557	-	-	319,557	-
OPEB expense (income)	131,030	-	-	131,030	-
(Increase) decrease in:					
Accounts receivable	(287,135)	(8,542,516)	(8,830)	(8,838,481)	108,953
Due from other funds	(203,347)	394,604	(118,798)	72,459	180,455
Inventories	8,151	(288,662)	(801,685)	(1,082,196)	-
Other assets	(14,590)	(184,841)	(45,595)	(245,026)	-
Advance refundings of debt	74,015	-	-	74,015	-
Increase (decrease) in:					
Accounts payable	423,260	(1,732,503)	1,124,887	(184,356)	25,335
Accrued expenses and other liabilities	118,479	107,676	(17,347)	208,808	-
Customer deposits	-	177,578	134,090	311,668	-
Due to other governments	50	-	-	50	-
Compensated absences	17,302	1,308,474	732,677	2,058,453	-
Unearned revenue	-	8,437,025	3,763,971	12,200,996	-
Total adjustments	3,304,194	4,258,851	8,209,905	15,772,950	314,743
Net cash from operating activities	\$ 9,927,220	\$ 12,770,635	\$ 12,249,267	\$ 34,947,122	\$ (225,155)
Schedule of non-cash capital and related financing activities:					
Capital contributions	\$ 1,433,790	\$ 65,071	\$ 7,614,083	\$ 9,112,944	\$ -
Depreciation and amortization capitalized	\$ -	\$ 214,080	\$ 33,959	\$ 248,039	\$ -
Net OPEB income (expense)	\$ (131,030)	\$ -	\$ -	\$ (131,030)	\$ -

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

June 30, 2024

	Trust Funds	Maury Fund
	Pension and Other Postemployment Benefits Trust Fund	Maury County Drug Task Force Fund
ASSETS		
Cash and cash equivalents	\$ 1,254,955	\$ 26,517
Receivables:		
Contribution	919,995	-
Interest	129,186	-
Investments, at fair value:		
Fixed income funds	26,511,718	-
Equity securities	49,171,976	-
CPWS investments	3,854,951	-
Total assets	81,842,781	26,517
LIABILITIES		
Confiscations pending	-	26,517
Total liabilities	-	26,517
NET POSITION		
Restricted for employee's pension benefits	57,617,081	-
Restricted for employee's postemployment benefits	24,225,700	-
	\$ 81,842,781	\$ -

The accompanying notes are an integral part of the financial statements.

CITY OF COLUMBIA, TENNESSEE

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

Year Ended June 30, 2024

	<u>Trust Funds</u>	<u>Maury Fund</u>
	<u>Pension and Other Postemployment Benefits Trust Fund</u>	<u>Maury County Drug Task Force Fund</u>
ADDITIONS		
Contributions:		
Employer	\$ 3,243,442	\$ -
Plan member	546,481	-
Fines	-	5,049
Total contributions	<u>3,789,923</u>	<u>5,049</u>
Investment income:		
Net depreciation in fair value of investments including interest and dividends	<u>8,662,645</u>	<u>-</u>
Net investment income	<u>8,662,645</u>	<u>-</u>
Total additions	<u>12,452,568</u>	<u>5,049</u>
DEDUCTIONS		
Benefits paid to participants	6,988,554	-
Administrative expenses	177,693	-
Payments to other governments	-	5,049
Total deductions	<u>7,166,247</u>	<u>5,049</u>
CHANGE IN NET POSITION	5,286,321	-
NET POSITION - beginning	<u>76,556,460</u>	<u>-</u>
NET POSITION - ending	<u>\$ 81,842,781</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements



CITY OF COLUMBIA, TENNESSEE

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

	Page
Note 1 Summary of Significant Accounting Policies	A-19
Note 2 Cash and Investments	A-26
Note 3 Receivables	A-27
Note 4 Capital Assets	A-27
Note 5 Long-Term Liabilities	A-28
Note 6 City of Columbia Pension Trust Fund	A-31
Note 7 Retirement Plan and Other Postemployment Benefit Plans	A-32
Note 8 Other Deferred Compensation and Defined Contribution Plans	A-42
Note 9 Interfund Receivables and Payables	A-43
Note 10 Interfund Transfers	A-44
Note 11 Risk Management	A-44
Note 12 Tax Abatements	A-45
Note 13 Commitments and Contingencies	A-45
Note 14 Segment Information	A-46
Note 15 Joint Venture	A-47
Note 16 Prior Period Adjustments	A-47
Note 17 Pension and Other Postemployment Benefits Trust	A-48
Note 18 Subsequent Events	A-48

CITY OF COLUMBIA, TENNESSEE

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Columbia, Tennessee (the City) was incorporated under the Private Acts of 1972. The City operated under a Council-Manager form of government and is governed by the Mayor, a councilman at large that serves as the Vice-Mayor, and a councilman from each of the five wards of the City.

The accompanying financial statements present the City of Columbia as the primary government. The primary government includes Columbia Power and Water Systems (CPWS) as enterprise funds. CPWS, a separately administered organization, is not legally separate since the City affirms all board member appointments.

Because the following organizations are not legally separate, data from these entities has been presented as part of primary government:

Columbia Power System – Columbia Power System provides electrical and broadband service to customers located generally within Maury County, Tennessee. The Columbia Power System's board is appointed by the Mayor of the City of Columbia and is approved by City Council. Columbia Power System is fiscally dependent upon the City because the City Council approves the borrowing of money and issuance of bonds.

Columbia Water System – Columbia Water System provides water to residential and commercial customers in the Columbia, Tennessee area. The Columbia Water System's board is appointed by the Mayor of the City of Columbia and is approved by City Council. Columbia Water System is fiscally dependent upon the City because the City Council approves all the Water System's rate changes, borrowing of money, and the issuance of bonds.

Separately issued financial statements can be obtained from:

Columbia Power and Water System
201 Pickens Lane
Columbia, TN 38401

Columbia Housing Authority – Columbia Housing Authority (the Authority) is considered a related party to the City but not part of the City's reporting entity. The Mayor of the City of Columbia appoints the Authority's board of directors; however, the Authority's operating and capital expenditures, including debt service, are financed entirely from grants from the U.S. Department of Housing and Urban Development and from income generated by the Authority.

The Industrial Development Board of the City of Columbia, Tennessee - The Industrial Development Board (IDB) serves all citizens of the government. The Board was formed to promote industry and to develop trade by attracting manufacturing, industrial, and commercial enterprises to the City of Columbia. The IDB is governed by a board as appointed by City Council. Debt issuance authorizations are approved by City Council, and the City is legally obligated in case there are deficiencies in debt service payments and resources are not available from any other remedies. The IDB provides services almost entirely to the City which is why the operations of the IDB are reported as a special revenue fund.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities* which rely to a significant extent on fees and charges for support.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the enterprise funds. Fiduciary funds are excluded from the government-wide financial statements.

Transfers within governmental activities and business-type activities are eliminated upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

Fund Financial Statements

The fund financial statements provide information about City funds, including fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Because the emphasis of fund financial statements is on major governmental and enterprise funds, each major fund is displayed in a separate column. Remaining funds are aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

General Fund - The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those accounted for in another fund. Revenues are derived primarily from taxes and intergovernmental revenues.

Capital Projects - The Capital Projects Fund accounts for the acquisition or construction of capital projects, other than those financed by proprietary funds. Revenues are derived primarily from the sale of general obligation bonds and notes, loans, intergovernmental revenues, and earnings on investments.

Sanitation Fund - The Sanitation Fund accounts for the sanitation service charges and related expenditures as required by the Solid Waste Management Act of 1991 codified at TCA 68-211-801.

The City reports the following major enterprise funds:

Sewer System - The Sewer System Fund accounts sewer service charges and related expenditures.

The following major proprietary funds are operated by the Columbia Board of Public Utilities whose members are appointed by the Mayor and approved by the Council of the City of Columbia, Tennessee.

Columbia Power System - The Columbia Power System accounts for power service charges and related expenditures. In 2002, the System established a broadband telecommunications network division pursuant to Section 7-52-601, Tennessee Code Annotated.

Columbia Water System - The Columbia Water System accounts for water service charges and related expenditures.

Internal Service - The Internal Service Fund is used to account for costs associated with the employees' health insurance plan.

The fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under terms of a formal trust agreement. The government reports the following fiduciary funds:

Trust Fund – Trust fund is used to account for assets and related liabilities held by the City in a fiduciary capacity for current and former employees of the City. The Trust fund includes the resources of the Columbia general pension plan, Columbia Power and Water OPEB plan, and the Columbia OPEB plan. The resources are held in trust to fund post-retirement health, medical, and retirement benefits.

Custodial Fund – Maury County Drug Task Force Fund – The custodial fund is used to account for assets seized relative to drug cases pending final resolution.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the City reports the following fund types:

Special Revenue – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service - The Debt Service Fund is used to account for the accumulation of resources for the payment of interest, principal, and related costs of long-term liabilities of the governmental activities.

During the course of normal operations, the City has numerous transactions between funds to provide services, construct assets and service debt; these transactions are generally reflected as transfers. Any residual balances outstanding at year end are reported as due to/due from other funds.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-wide Financial Statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The City considers revenues as available if they are collected within thirty days of the end of the fiscal period, except for property taxes, for which the time period is sixty days. Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under finance purchases are reported as other financing sources.

Proprietary and Trust Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, special revenue funds and the debt service fund. The capital projects fund is appropriated on a project-length basis.

The appropriated budget is approved by fund and department. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund and department level. The City Manager has been delegated the authority to make interfund transfers within the general fund. Amounts transferred are reported to City Council as required by TCA 6-56-209.

All unencumbered and unexpended appropriations lapse at the end of the fiscal year. Encumbrances are commitments related to unperformed contracts for goods or services (i.e., purchase orders).

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances are carried forward to the subsequent year and become part of the subsequent year's budget for annually budgeted funds.

Appropriations for capital projects do not lapse until completion of the project. Because of the project nature of these funds, budgetary comparison statements on an annual basis do not provide meaningful information and, accordingly, are not presented in the accompanying financial statements.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts due from banks, interest-bearing deposits at various financial institutions, certificates of deposits and short-term investments with an original maturity of three months or less.

Investments

Investments, including the Pension and OPEB Trust Funds, are reported at fair value, except for interest-earning investment contracts that have a remaining maturity of one year or less at the time of purchase. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value. Any change in the value of investments recorded at fair value is included in investment income.

Receivables

Accounts receivable are presented, when considered necessary, net of an allowance for doubtful accounts. Unbilled revenues for estimated usage between the last meter reading cycle and June 30 are recorded by the Power Fund, the Water and Sewer Funds do not accrue unbilled revenue.

Internal Balances and Interfund Transfers

During the course of operations, numerous transactions occur between individual funds for goods or services rendered. These receivables and payables are classified as due to/from other funds on the balance sheet and are eliminated in the government-wide financial statements, with the residual reported as internal balances. Other activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other funds.

Inventories and Prepaid Items

For enterprise funds, inventories consist primarily of materials and supplies and are reported at cost. Inventories held for resale should be reported at lower of cost or net realizable value. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method.

Energy Conservation Loans-Power System

The Power System participates with TVA in its energy conservation loan program. Under this program, eligible customers may obtain low interest loans for conservation improvements. Advances from TVA are reported as other liabilities and loans receivable from customers are reported as other assets. Any uncollected loans are the responsibility of TVA.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (such as roads, bridges, sidewalks, sewers, lighting systems, drainage systems, and similar items) are reported in the government-wide and proprietary fund financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 (\$1,500 for the Power and Water Systems) and an estimated useful life of one year or greater.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The initial capitalization of infrastructure assets reported by governmental activities was based on replacement cost deflated to the acquisition year. As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs. Donated capital assets are recorded at their estimated fair value at the date of contribution. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the asset's construction. The amount of interest capitalized is the net interest expense incurred (interest expense less interest income) from the date of the borrowing until completion of the project.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

	<u>Useful Life</u>
Buildings	40 - 50 years
Machinery, equipment and vehicles	5 - 20 years
Improvements other than buildings	10 - 20 years
Utility plant in service	3 - 50 years
Public domain infrastructure	10 - 60 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (as either an expense or expenditure) until that period. The City reports deferred gains on refunding and deferred contributions on pension and other post-employment benefit (OPEB) plans. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred contributions for the pension plans were made during the fiscal year but are after the measurement date of the actuarial report. These amounts will be recognized during the next measurement period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net assets that applies to a future period(s) and will not be recognized as inflow of resources (revenue) until that period. The City has four items that qualify for reporting in this category: (1) Unavailable revenue for property taxes recorded as receivables for the current calendar year tax levy which is not due until October 1. This amount, reported on the governmental funds balance sheet, will be recognized as revenue next year as it is received. (2) Unavailable revenue received after the availability period. This includes property taxes received after 60 days plus other local taxes and intergovernmental revenues received after 30. They are reported as deferred inflows on the governmental funds balance sheet and will be recognized as revenue next year. (3) Unavailable revenue relating to loans. (4) Certain amounts related to pensions must be deferred.

Differences between projected and actual earnings on pension plan investments are deferred and amortized over five years. Changes in pension and OPEB plan assumptions are deferred and amortized over the expected remaining service lives of employees. Differences in experience on pension plan investments are deferred and amortized over four years.

Pensions and Other Post-Employment Benefits

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB and pension/OPEB expense, information about the fiduciary net position of the City of Columbia Employees' Retirement Plan Pension Plan and additions/deductions from the plan net positions have been determined on the same basis as they are reported by the plans.

Benefit payments (including refunds of employee contributions) are recognized in the fund financial statements when due and payable in accordance with the benefit terms. Payments made after the measurement date are deferred in government-wide statements. Investments are reported at fair value.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets – consists of capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets.

Restricted net position – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position – consists of net position which does not meet the definition of the two preceding categories.

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report for each category of fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, other governments, etc.) or imposed by enabling legislation.

Committed Fund Balance - represents amounts that can only be used for specific purposes imposed by an ordinance of the City Council. Committed resources cannot be used for any other purpose unless the City Council removes or changes the specified use by ordinance.

Assigned Fund Balance - represents amounts the City intends to use for specific purposes as expressed by City Council resolution or an official delegated the authority to assign amounts. The City Manager has been granted the ability to assign amounts to a specific purpose as part of the annual budget ordinance.

Unassigned Fund Balance - represents the residual classification for the General Fund or deficit balances in other funds.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues, Expenditures/Expenses

Program Revenues

Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes and other internally dedicated resources are reported as general revenues rather than program revenues.

Property Taxes

Property taxes are levied as of November 1, on the assessed value as of the prior January 1, for property located in the City's boundaries. Property taxes are secured by a statutory lien effective as of the original levy date of January 1, however, property taxes are not legally available until the subsequent fiscal year. Taxes are due November 1 and become delinquent December 16 each tax year. Property taxes are levied annually by the City based upon assessed valuations established by the State of Tennessee. The various types of property are assessed at a percentage of market value as follows:

Farm and residential real property:	25%
Commercial and industrial property:	
Real	40%
Personal	30%
Public utilities real and personal property	55% (Railroads 40%)

Indirect Costs

Certain indirect costs are included in program expense reported for individual functions.

Compensated Absences

City employees are granted vacation and sick leave in varying amounts. In the event of termination an employee is paid for accumulated vacation leave, but not for accumulated sick leave. Accumulated vacation is accrued when incurred in the government wide and propriety financial statements. The general and proprietary funds are used to liquidate this liability. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee terminations or retirements.

Employees of the Power and Water Fund use a paid time off (PTO) style of accruing paid leave. This policy converts all vacation and sick leave into a single PTO pool. The liability for accumulated PTO pay is reported in long-term debt, with the current portion recorded in current liabilities.

Proprietary Funds Operating and Non-operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses. The Columbia Board of Public Utilities is regulated by TVA relative to the establishment of power rates. TVA will not allow debt issue costs to be expensed in the period of issuance. Accordingly, the Board has approved continue amortization of bond issue costs as defined in GASB Statement 62 for the Electric and Water Funds.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Investments

As of June 30, 2024, The City Pension and OPEB Funds had the following investments:

	S&P or Moody's Rating	Fair Value Measurements Using:		
		Cost	Fair Value	Fair Value Hierarchy
Fixed income *	N/A	\$ 29,141,919	\$ 26,511,718	Level 1
Equities	AA+	34,101,284	49,171,976	Level 1
Debt and equity securities **	N/A	**	3,854,951	Level 1
		<u>\$ 63,243,203</u>	<u>\$ 79,538,645</u>	

* Mutual Funds not rated

** Investments of the Columbia Power & Water Systems OPEB Plan, cost information not available.

As of June 30, 2024, the Trust Funds had the following investments in any one organization that represent five percent or more of the fair value of the plan net assets:

	Pension	OPEB
Dodge & Cox Income Fund	\$ 3,004,919	\$ 1,231,990
Fidelity Contrafund	3,916,575	-
JPMorgan Short Duration Core Plus	2,843,368	-
Vanguard Short Term Investment	3,867,412	1,298,466

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. City policy provides that to the extent practicable, investments are matched with anticipated cash flows. Typically, certificates of deposit are issued for periods less than one year.

Custodial credit risk - The City's policies limit deposits and investments to those instruments allowed by applicable state laws. State statutes require that all deposits with financial institutions must be collateralized by securities whose fair value is equal to 105% of the value of the uninsured deposits. The deposits must be covered by federal depository insurance or the Tennessee Bank Collateral Pool, by collateral held by the City's agent in the City's name, or by the Federal Reserve Banks acting as third-party agents. State statutes also authorize the City to invest in bonds, notes or treasury bills of the United States or any of its agencies, certificates of deposit at Tennessee state chartered banks and savings and loan associations and federally chartered banks and savings and loan associations, repurchase agreements utilizing obligations of the United States or its agencies as the underlying securities, the state pooled investment fund, and mutual funds. Statutes also require that securities underlying repurchase agreements must have a fair value at least equal to the amount of funds invested in the repurchase transaction.

Credit risk – The City does not have a formal investment policy, however, management's current investment practice is formulated around the prudent-person rule: investments are made as a prudent person should be expected to make, with discretion and intelligence, to produce reasonable income, preserve capital and, in general, avoid speculative investments.

NOTE 3 – RECEIVABLES

Amounts in the financial statements are shown net of allowance for uncollectibles. Below is the detail of receivables including the applicable allowances for uncollectible accounts as of June 30, 2024:

	Governmental Activities Funds					Business-Type Activities	Total
	General	Sanitation	Capital Projects	Other Governmental	Internal Service		
Primary Government							
Receivables:							
Taxes	\$ 14,487,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,487,449
Accounts	201,421	-	-	1,830	2,800	8,406,565	8,612,616
Intergovernmental	<u>5,196,916</u>	<u>644</u>	<u>99,895</u>	<u>281,749</u>	<u>-</u>	<u>-</u>	<u>5,579,204</u>
Gross receivables	19,885,786	644	99,895	283,579	2,800	8,406,565	28,679,269
Less:							
Allowance for uncollectibles	<u>(99,384)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(150,648)</u>	<u>(250,032)</u>
Net receivables	<u>\$ 19,786,402</u>	<u>\$ 644</u>	<u>\$ 99,895</u>	<u>\$ 283,579</u>	<u>\$ 2,800</u>	<u>\$ 8,255,917</u>	<u>\$ 28,429,237</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
PRIMARY GOVERNMENT				
Governmental Activities:				
Non-depreciable assets:				
Land and land improvements	\$ 11,428,478	\$ 520,646	\$ -	\$ 11,949,124
Construction in progress	<u>9,768,423</u>	<u>3,576,138</u>	<u>5,798,069</u>	<u>7,546,492</u>
Total non-depreciable assets	<u>21,196,901</u>	<u>4,096,784</u>	<u>5,798,069</u>	<u>19,495,616</u>
Depreciable assets:				
Buildings and improvements	39,450,280	55,270	-	39,505,550
Machinery and equipment	28,928,930	2,983,654	863,925	31,048,659
Infrastructure	<u>88,060,775</u>	<u>9,098,558</u>	<u>-</u>	<u>97,159,333</u>
Total depreciable assets	<u>156,439,985</u>	<u>12,137,482</u>	<u>863,925</u>	<u>167,713,542</u>
Less accumulated depreciation for:				
Buildings and improvements	12,126,205	980,674	-	13,106,879
Machinery and equipment	16,154,388	724,297	863,925	16,014,760
Infrastructure	<u>68,063,330</u>	<u>2,039,803</u>	<u>-</u>	<u>70,103,133</u>
Total accumulated depreciation	<u>96,343,923</u>	<u>3,744,773</u>	<u>863,925</u>	<u>99,224,771</u>
Depreciable assets, net	<u>60,096,062</u>	<u>8,392,709</u>	<u>-</u>	<u>68,488,771</u>
Governmental activities capital assets, net	<u>\$ 81,292,963</u>	<u>\$ 12,489,493</u>	<u>\$ 5,798,069</u>	<u>\$ 87,984,387</u>

(Continued)

NOTE 4 – CAPITAL ASSETS (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Business-Type Activities:				
Non-depreciable assets:				
Land	\$ 4,208,540	\$ 206,964	\$ -	\$ 4,415,504
Construction in progress	<u>45,281,433</u>	<u>27,093,483</u>	<u>-</u>	<u>72,374,916</u>
Total non-depreciable assets	<u>49,489,973</u>	<u>27,300,447</u>	<u>-</u>	<u>76,790,420</u>
Depreciable assets:				
Structures and improvements	76,582,342	342,388	5,256	76,919,474
Plant and lines	260,761,380	11,864,464	162,908	272,462,936
Machinery and equipment	<u>25,463,168</u>	<u>761,399</u>	<u>715,974</u>	<u>25,508,593</u>
Total depreciable assets	<u>362,806,890</u>	<u>12,968,251</u>	<u>884,138</u>	<u>374,891,003</u>
Less accumulated depreciation for:				
Structures and improvements	31,670,160	2,028,712	-	33,698,872
Plant and lines	122,709,785	9,436,579	165,976	131,980,388
Machinery and equipment	<u>19,673,801</u>	<u>750,347</u>	<u>400,959</u>	<u>20,023,189</u>
Total accumulated depreciation	<u>174,053,746</u>	<u>12,215,638</u>	<u>566,935</u>	<u>185,702,449</u>
Depreciable assets, net	<u>188,753,144</u>	<u>752,613</u>	<u>317,203</u>	<u>189,188,554</u>
Business-type activities capital assets, net	<u>\$ 238,243,117</u>	<u>\$ 28,053,060</u>	<u>\$ 317,203</u>	<u>\$ 265,978,974</u>

Depreciation expense is charged to functions as follows:

Primary Government – Governmental Activities:

General Government	\$ 390,763
Public Safety	
Police	705,468
Fire	526,819
Sanitation	337,139
Public Works	1,072,256
Recreation	<u>712,328</u>
Total	<u>\$ 3,744,773</u>

Primary Government – Business-Type Activities:

Sewer	\$ 2,717,422
Power	5,985,739
Water	<u>3,512,477</u>
Total	<u>\$ 12,215,638</u>

Depreciation expense capitalized as part of construction costs amount to zero, 214,080, and \$33,959 for the Sewer, Power and Water Systems, respectively for 2024.

NOTE 5 – LONG-TERM LIABILITIES**Governmental Activities****Description of Long-term Obligations**

The City periodically issues general obligation bonds and notes for the acquisition and construction of major capital facilities. These bonds and notes are direct obligations and are backed by the full faith and credit of the City. Certain bonds are subject to federal arbitrage regulations. These bonds and notes are generally issued as 10- to 20-year serial bonds.

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)

General obligation long-term obligations are summarized as follows:

<u>Series</u>	<u>Original Principal</u>	<u>Interest Rates</u>	<u>Final Maturity</u>	<u>Principal June 30, 2024</u>
General obligations refunding bonds, Series 2016	\$ 1,400,000	3.00% - 4.00%	12/01/29	\$ 585,000
General obligations public improvement bonds, Series 2017	8,970,000	3.00%	06/01/36	6,140,000
General obligations refunding bonds, Series 2019	4,875,000	2.00% - 4.00%	12/01/29	3,145,000
Sanitation equipment capital outlay note, Series 2019	<u>350,000</u>	2.73%	09/01/24	<u>74,285</u>
Total payable from debt service fund	<u>\$ 17,495,000</u>			<u>\$ 9,944,285</u>

Debt service requirements for general obligation bonds, notes payable, financed purchases, and compensated absences are met by the General, Capital Project, and Sanitation Funds. The pension and OPEB liability attributable to governmental activities will be liquidated by the General Fund and Special Revenue Funds. All general obligation bonds, notes payable, and financed purchases are included in the calculation of net investment in capital assets.

Business-type Activities**Description of Long-term Obligations**

The City periodically issues general obligation bonds and financed purchases for the acquisition and construction of major capital facilities. These bonds and financed purchases are direct obligations of each business-type activities and are supported by the operation of the fund. Certain bonds are subject to federal arbitrage regulations. These bonds are generally issued as 15- to 30-year serial bonds.

Business-type activities long-term liabilities are summarized as follows:

<u>Series</u>	<u>Original Principal</u>	<u>Interest Rates</u>	<u>Final Maturity</u>	<u>Principal June 30, 2024</u>
Sewer Fund				
General obligation refunding bonds – Series 2016	\$ 6,135,000	2.25%	09/01/33	\$ 2,500,000
General obligation refunding bonds – Series 2020	4,195,000	1.10%	06/30/32	3,390,000
Power System				
Broadband revenue and tax bonds – Series 2014/2015	9,100,000	1.79%	12/01/25	985,000
Water System				
Revenue bonds, Series 2021	6,770,000	2.00% - 5.00%	12/01/32	5,520,000
Revenue bonds, Series 2023	<u>7,880,103</u>	4.67%	12/22/25	<u>7,880,103</u>
Total payable from business-type activities	<u>\$ 34,080,103</u>			<u>\$ 20,275,103</u>

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)**Changes in Long-term Liabilities**

Changes in long-term liabilities for the fiscal year ended June 30, 2024, were as follows:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Primary Government					
GOVERNMENTAL ACTIVITIES					
Bonds:					
2016 General obligation public improvement bonds	\$ 725,000	\$ -	\$ 140,000	\$ 585,000	\$ 145,000
2017 General obligation public improvement bonds	6,580,000	-	440,000	6,140,000	450,000
2019 General obligation public improvement bonds	3,610,000	-	465,000	3,145,000	485,000
Notes Payable:					
2014 Public safety equip/improv capital outlay note	207,124	-	207,124	-	-
2019 Sanitation equipment capital outlay note	146,200	-	71,915	74,285	74,285
Plus: Premium	308,699	26,578	4,269	331,008	-
Compensated absences	<u>1,106,064</u>	<u>186,122</u>	<u>-</u>	<u>1,292,186</u>	<u>1,292,186</u>
Total governmental activities	<u>\$ 12,683,087</u>	<u>\$ 212,700</u>	<u>\$ 1,328,308</u>	<u>\$ 11,567,479</u>	<u>\$ 2,446,471</u>
BUSINESS-TYPE ACTIVITIES					
Sewer Fund					
2016 G.O. refunding bonds	\$ 3,495,000	\$ -	\$ 995,000	\$ 2,500,000	\$ 1,025,000
2020 G.O. refunding bonds	3,780,000	-	390,000	3,390,000	395,000
Plus: Premium	89,599	-	10,645	78,954	-
Compensated absences	<u>121,558</u>	<u>17,302</u>	<u>-</u>	<u>138,860</u>	<u>138,860</u>
	<u>7,486,157</u>	<u>17,302</u>	<u>1,395,645</u>	<u>6,107,814</u>	<u>1,558,860</u>
Power System					
2014/2015 Broadband revenue and tax bonds	1,950,000	-	965,000	985,000	985,000
Plus: Unamortized bond premium	55,700	-	33,420	22,280	-
Compensated absences	<u>2,213,901</u>	<u>1,523,909</u>	<u>215,960</u>	<u>3,521,850</u>	<u>448,829</u>
	<u>4,219,601</u>	<u>1,523,909</u>	<u>1,214,380</u>	<u>4,529,130</u>	<u>1,433,829</u>
Water System					
2021 Revenue bonds	6,770,000	-	1,250,000	5,520,000	780,000
2023 Revenue bonds	-	7,880,103	-	7,880,103	-
Plus: Unamortized bond premium	845,468	-	89,784	755,684	-
Less: Unamortized bond discount	(10,548)	-	(1,120)	(9,428)	-
Compensated absences	<u>765,209</u>	<u>813,445</u>	<u>80,768</u>	<u>1,497,886</u>	<u>207,590</u>
	<u>8,403,111</u>	<u>8,693,548</u>	<u>172,102</u>	<u>15,644,245</u>	<u>987,590</u>
Total business-type activities	<u>\$ 20,108,869</u>	<u>\$ 10,234,759</u>	<u>\$ 2,782,127</u>	<u>\$ 26,281,189</u>	<u>\$ 3,980,279</u>

(Continued)

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Principal and interest requirements to maturity for bonds and notes payable are as follows:

Year	Governmental Activities Funds				Business-Type Activities	
	<u>Bonds</u>		<u>Notes from</u>		<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,080,000	\$ 239,981	\$ 73,875	\$ 2,050	\$ 3,185,000	\$ 685,032
2026	1,110,000	207,919	-	-	9,465,103	422,208
2027	1,145,000	180,050	-	-	1,640,000	176,322
2028	1,152,900	156,781	-	-	1,255,000	128,847
2029	1,035,000	133,550	-	-	1,280,000	92,678
2030-2034	3,185,000	404,928	-	-	3,450,000	119,964
2035-2037	1,160,000	52,500	-	-	-	-
	<u>\$ 9,867,900</u>	<u>\$ 1,375,709</u>	<u>\$ 73,875</u>	<u>\$ 2,050</u>	<u>\$ 20,275,103</u>	<u>\$ 1,625,051</u>

Debt Refunding

On December 21, 2021, the Water System issued \$6,770,000 Water System Revenue Refunding Bonds, Series 2021 with an average coupon of 4.00%. The Water System issued the bonds to refund total debt service of \$9,375,000 of the outstanding series Water Revenue Bonds Series 2006, Water Revenue Bonds Series 2008, and the Water Revenue Bonds Series 2012 with a true interest rate cost 4.00%. The Water System used the net proceeds along with other resources to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the 2006, 2008, 2012 series bonds. As a result, that portion of 2006, 2008, 2012 series bonds are considered defeased, and the Water System has removed the liabilities from its accounts. The outstanding principal of the defeased bonds is \$5,520,000 at June 30, 2024.

The refunding reduced total debt service payments over the next 11 years by \$772,668. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$211,375.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$211,375. The difference is reported in deferred inflows of resources in the accompanying Statement of Net Position and is being charged to operations through fiscal year 2026 using the straight-line method. Unamortized deferred cost of the Series 2021 Bonds totaled \$161,734 as of June 30, 2024.

NOTE 6 – CITY OF COLUMBIA GENERAL PENSION TRUST FUND

The City acts as Trustee for the City of Columbia General Pension Plan, the City of Columbia Other Postemployment Benefit (OPEB) Plan, and the Columbia Power and Water Other Postemployment Benefit (OPEB) Plan. The trust funds are combined and are included in the accompanying financial statements as Fiduciary Funds. The note disclosure relates to the City of Columbia General Pension Plan.

Trust Investments

Investment policy - It is the policy of the City of Columbia to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The following is the current asset allocation policy as of June 30, 2024:

Investment policies are adopted by City Ordinance and may be amended by future City Ordinances. The current City Ordinance No. 4047 adopted by City Council on December 10, 2015 allows First Farmers Bank Trust Department of Columbia, Tennessee to invest up to 60% of the Retirement Funds in Stock and/or Equities in the sole discretion of the Bank, provided timely notice of such investment or reinvestment shall be given to the Trustees of such Plan. Prior to the adoption of Ordinance No. 4047, the percentage rate was 55% of the Retirement Funds.

(Continued)

NOTE 6 – CITY OF COLUMBIA GENERAL PENSION TRUST FUND (Continued)

Policies pertaining to asset allocation - The Trustees may recommend changes in the investment percentage. The recommendation is forwarded to the City Manager for the City Council consideration by the adoption of an amended Ordinance.

Concentrations - The plan did not hold investments (other than those issued / guaranteed by US government) in any one organization that represents 5 percent or more of the pension plan's fiduciary net position.

Rate of return - For the year ended June 30, 2024, the annual money-weighted rate of return based on cash flows on pension plan investments, net of pension plan investment expense, was 8.28%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS

City of Columbia General Pension Plan

Plan Description

Plan administration - All full-time employees of the City of Columbia hired after July 1, 1974 through June 30, 2012 were eligible to participate in the City of Columbia, Tennessee Employees Retirement Plan (the Plan). The Plan was closed to any employee hired after June 30, 2012. The Plan is a single employer defined benefit pension plan that is accounted for as a pension trust fund of the City. The assets of the Plan are held separately and are used only for the payment of benefits to the members of the Plan or their beneficiaries and other administrative expenses of the plan. The Plan is administered by the Plan Trustees and Retirement Committee. The Trustees consist of the Mayor, City Recorder, City Attorney, and Council Member and City Employee appointed by Council. The Retirement Committee consists of the Vice Mayor and four City Employees appointed by Council. The Plan does not issue a separate financial report.

Benefits provided - The Plan provides certain retirement, death, disability or termination of service prior to retirement benefits to plan members and their beneficiaries. Section 5.09 of the Plan document provides for cost-of-living adjustments (COLA). The City Council of the City of Columbia, Tennessee (the City Council) has the authority to establish and amend the benefit provisions of the plan by City Ordinance. There were no changes in plan benefits since the last actuarial valuation.

Plan membership - Pension plan membership as of June 30, 2023 the valuation date, consisted of the following:

Inactive plan participants:	
Retirees and beneficiaries currently receiving benefits	233
Terminated employees entitled to benefits	<u>14</u>
Total	<u>247</u>
Active plan participants:	
Vested	119
Nonvested	<u>-</u>
Total	<u>119</u>

Contributions - For the year ended June 30, 2023, Plan members were required to contribute 6.74% of their annual covered salary. The City is required to make contributions at an actuarial determined rate, which is adjusted, as necessary. The City's contribution rate for the year ended June 30, 2023 was 35.6%. The contribution requirements of the plan members and the City are established under provisions of the Plan document and may be amended by the City Council. The City has historically based the contribution rate on the prior year actuarial valuation.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

Net Pension Liability

Actuarial assumptions - The total pension liability was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023:

Actuarial valuation	Entry age normal
Inflation	2.00 percent
Salary increases	3.50 percent
Rate of retirement	Same method as used for contribution determination
Cost-of-living adjustment	Annual increase is the lesser of (i) the annual change in the consumer price index not seasonally adjusted and (ii) 3.0 percent
Mortality rate	RP-2014 Blue Collar Mortality Table
Termination rates	50% of 2003 SOA Pension Plan Turnover Study
Asset valuation method	5-year smoothing method where the difference between the expected return and the actual is recognized over 5 years for the actuarially determined contribution. Fair value used for GASB 67 and 68 is based on quoted market prices
Amortization method	Level dollar amortization of unfunded liabilities for GASB 67 and 68. Investment gains are amortized over 5 years. Experience gains or losses are amortized over the average working lifetime of all participants. Plan amendments are recognized immediately. Changes in actuarial assumptions over the average working lifetime of all participants.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**City of Columbia General Pension Plan**

The investment rate of return was as of June 30, 2023 was 7.25% per annum. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount rate - The discount rate used to measure the total pension liability was 7.25 percent.

Paragraph 43 of Statement No.67 provides for an alternative method to be used other than the projection of the pension plan's fiduciary net position based on projected contributions, benefit payments and investment earnings. The annual recommended contribution is based on the Entry Age Normal Funding Method where the contributions is equal to the normal cost plus 30-year closed amortization of the unfunded liabilities. The City adopted a funding policy as required by recent State of Tennessee legislation. The funding policy states that the City will contribute at least the actuarially determined contribution as described in the funding policy. Based on actuarial theory if the actuarial experience is within reasonable expectations, and the City makes at least the actuarially determined contribution, the Plan's fiduciary net position will remain positive.

The information below provides an aggregate view of these plans for the primary government:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (a) – (b)
Balances at 6/30/2022	\$ 82,952,367	\$ 51,526,998	\$ 31,425,369
Changes for the year:			
Service cost	899,367	-	899,367
Interest expense	5,871,675	-	5,871,675
Difference between expected and actual experience	1,781,873	-	1,781,873
Contributions – city	-	3,587,614	(3,587,614)
Contributions – members	-	566,633	(566,633)
Expected investment income	-	3,674,586	(3,674,586)
Difference between expected and actual returns	-	521,391	(521,391)
Benefits paid	(5,726,240)	(5,726,240)	-
Plan administrative expenses	-	(114,113)	114,113
Net changes	2,826,675	2,509,871	316,804
Balances at 6/30/2023	\$ 85,779,042	\$ 54,036,869	\$ 31,742,173

The components of the net pension liability of the City on June 30, 2023 were as follows:

Total pension liability	\$ 85,779,042
Plan fiduciary net position	(54,036,869)
Net pension liability	\$ 31,742,173

Plan fiduciary net position as a percentage of the total pension liability	62.99%
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(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

City of Columbia General Pension Plan (Continued)

Sensitivity of the net pension liability to changes in the discount rate - The following presents the sensitivity of the net pension liability of the Plan to changes in the discount rate. Analysis is calculated using the discount rate of 7.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
GPP net pension liability	\$ 41,450,717	\$ 31,742,173	\$ 23,592,367

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the City recognized \$4,468,022 in pension expense, \$3,887,179 was recorded within the governmental activities and \$580,843 was recorded within the sewer fund.

Pension expense was determined as follows:

Deferred pension outflows	
Service cost	\$ 899,367
Interest	5,871,675
Contribution - members	(566,633)
Expected investment return	(3,674,586)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains (losses)	1,014,020
Recognition of investment gains(losses)	810,066
Recognition of assumption changes or inputs	-
Plan administrative expense	114,113
Pension expense	<u>\$ 4,468,022</u>

As of June 30, 2024, deferred outflows of resources and deferred inflows of resources related to pensions are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,353,444	\$ 41,105
Net difference between projected and actual earnings on pension plan investments	2,992,672	-
Changes of assumptions	-	-
Contributions made subsequent to measurement date	2,009,880	-
Total	<u>\$ 6,355,996</u>	<u>\$ 41,105</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, excluding deferred contributions, related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2024	\$ 1,407,354
2025	951,613
2026	2,050,323
2027	(104,279)
Thereafter	-
	<u>\$ 4,305,011</u>

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan

Plan Description

The City's OPEB plan is a single-employer plan funded through an irrevocable trust that was established in 2009. City Ordinances provide for the City to pay qualified retiree health care insurance premiums from age 54 to age 65 (pre 65 benefits) and supplemental health care insurance for retirees who retire on or after July 1, 1989 and who are at least 65 years of age (post 65 benefits). The City Council has the authority to establish and amend benefit provisions of the Plan. The Plan does not issue a separate financial report.

Plan membership - OPEB plan membership for the 2023 fiscal year, consisted of the following:

Inactive members or their beneficiaries currently receiving benefits	197
Active members	<u>111</u>
Total	<u>308</u>

Contributions - The City contributes to the plan at an actuarially determined rate. The City's contribution rate for the 2023 year was 5.3%. The contribution requirements of the City are established under provisions of GASB Statement 45. The ARC represents a level of funding that is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities over a thirty-year closed period as a level percentage of payroll.

Annual OPEB Cost and Net OPEB Obligation

Annual Contributions - The annual required contribution for the current year was determined as part of the July 1, 2013 actuarial update using the entry age actuarial method. A method under which the actuarial value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. These actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as supplementary information, provides multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Plan participation	100% of future eligible retirees are assumed to elect medical coverage upon retirement.
Dependent coverage	Spouses of retirees are not included in the valuation. Spouses are not covered beyond age 65. As a result, there no existing liability to the City for providing access to this coverage.

Investment policy - See the investment note disclosure that details the investments related to the OPEB Trust at Note 2.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan (Continued)****Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Net Position (b)	Net OPEB Liability (a) – (b)
Balances at 6/30/2022	\$ 19,436,595	\$ 21,034,602	\$ (1,598,007)
Changes for the year:			
Service cost	276,089	-	276,089
Interest expense	1,323,971	-	1,323,971
Changes of benefit terms	-	-	-
Difference between expected and actual experience	5,237,016	-	5,237,016
Changes of assumptions	(1,123,486)	-	(1,123,486)
Contributions – city	-	396,181	(396,181)
Contributions – members	-	-	-
Net investment income	-	(1,832,018)	1,832,018
Benefits paid	(798,816)	(798,816)	-
Plan administrative expenses	-	(22,171)	22,171
Other	-	-	-
Net changes	4,914,774	(2,256,824)	7,171,598
Balances at 6/30/2023	\$ 24,351,369	\$ 18,777,778	\$ 5,573,591

The components of the net OPEB liability (asset) of the City as of June 30, 2023 were as follows:

Total OPEB liability	\$ 24,351,369
Plan fiduciary net position	(18,777,778)
Net OPEB liability (asset)	\$ 5,573,591

Plan fiduciary net position as a
percentage of the total OPEB liability 77.11%

Actuarial assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.5 percent
Investment rate of return	7.00 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.25% in 2023 graded to 5.20% over 2 years and following the Getzen model thereafter

Mortality rates were based on the RP-2014 Blue Collar Mortality Table for Males and Females with Generational Improvements under Improvement Scales MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period ending June 30, 2021.

Discount rate - 7.00% per annum for Statement No. 74 and 75, based on the expected long-term rate of return of the plan assets.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following represents the Net OPEB Liability calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1-percentage point higher than the assumed trend rate:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability	\$ <u>3,052,522</u>	\$ <u>5,573,591</u>	\$ <u>8,597,308</u>

Sensitivity of Net OPEB Liability to Changes in the Discount Rate - The following represents the Net OPEB liability calculated using the stated discount rate, as well as what the Net OPEB Liability would be if were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease (6%)</u>	<u>Discount Rate (7%)</u>	<u>1% Increase (8%)</u>
Net OPEB liability	\$ <u>8,255,850</u>	\$ <u>5,573,591</u>	\$ <u>3,312,577</u>

For the year ended June 30, 2024, the City recognized \$1,668,915 in OPEB expense, \$1,502,024 was recorded within the governmental activities and \$166,891 was recorded within the sewer fund.

OPEB expense was determined as follows:

Service cost	\$ 276,089
Interest	1,323,971
Experience losses (gains)	1,745,672
Changes of assumptions	(374,495)
Expected return on plan investments	(1,457,805)
Current expense of asset gain/loss	657,965
Plan administrative expense	22,171
Amortization of change in beginning balances	<u>(524,653)</u>
	\$ <u>1,668,915</u>

As of June 30, 2024, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 3,491,344	\$ 1,459,728
Changes of assumptions	583,346	748,991
Difference in earnings	1,805,483	-
Contributions made subsequent to measurement date	<u>329,823</u>	<u>-</u>
Total	\$ <u>6,209,996</u>	\$ <u>2,208,719</u>

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan** (Continued)**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**
(Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources, excluding deferred contributions, related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2024	\$ 1,427,619
2025	1,427,623
2026	408,106
2027	408,106
2028	-
Thereafter	-
	<u>\$ 3,671,454</u>

Columbia Power and Water Other Postemployment Benefits Plan**Plan Description**

The Systems' OPEB Plan, CPWS Insurance Trust, is a single-employer defined benefit plan funded through an irrevocable trust that was established during the year ended June 30, 2009. Plan members are not required to contribute to the plan. The Plan does not issue a separate financial report.

The System's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities (or funding excess) over a thirty-year period beginning July 1, 2008. The current rate is calculated using a percent of annual covered payroll. The Plan is not required to issue a separate financial report.

The Systems contributed 100% of the required contribution for the Plan year. A schedule of employer contributions for the year is listed below:

<u>Year</u>	<u>Power System</u>	<u>Water System</u>	<u>Percentage Contributed</u>
2024	\$ 14,208	\$ 7,320	100%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the Plan and the annual required contributions of the Systems are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Projections of benefits are based on the substantive plan (the plan as understood but the Systems and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Systems and the plan member to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the accrued value of assets. Significant methods and assumptions were as follows:

Actuarial valuation update	June 30, 2023
Actuarial cost method	Entry age normal
Amortization method	Level dollar amount
Remaining amortization period	20 years, (closed) beginning in 2017

The actuarial assumptions included 5.0% long-term investment rate of return. The healthcare cost trend rate assumptions include an ultimate rate of 6.75% over 3 years to 6.25% grading uniformly to 5.75% over 2 years, and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**Columbia Power and Water Other Postemployment Benefits Plan** (Continued)

The ARC that resulted from the valuation ranges from \$82,224 to \$313,000, depending on the level of funding by the Systems. The over-funded accrued liability is estimated to be \$202,092 for fiscal year 2024. The results of the valuation must be viewed as an estimate of the actual results that will occur in the future. In addition, certain assumptions have been made that will affect the results of the valuation.

Plan membership - OPEB plan membership as of June 30, 2024, consisted of the following:

Number of Participants:	
Actives (with medical coverage)	2
Retirees (with medical coverage)	33
Disables (with medical coverage)	-
Retiree Spouses (with medical coverage)	25
Total	<u>60</u>

Benefits provided - Eligibility is attained at age 55 with 30 years of service or attained at age 65. 100% of future eligible retirees are assumed to elect medical coverage upon retirement. It is assumed that these are the eligibility requirements for postretirement medical, life and disability benefits.

Spouses and beneficiaries are provided the same coverage as employees. A spouse is considered as having his or her own individual policy for the purposes of this plan.

Columbia Power & Water Systems provides a life insurance benefit to each eligible employee at retirement. The life insurance benefit is prorated by age as follows:

Age	Face Amount
69 or earlier	\$ 10,000
Between 70 & 74	\$ 6,500
75 or later	\$ 4,420

Investment policy - See the investment note disclosure that details the investments related to the OPEB Trust at Note 2.

Net OPEB (Asset) Liability

The components of the net OPEB liability of the City on June 30, 2024 were as follows:

Total OPEB liability	\$ 3,943,905
Plan fiduciary net position	<u>(3,741,813)</u>
Net OPEB liability	<u>\$ 202,092</u>
Plan fiduciary net position as a percentage of the total OPEB liability	94.88%

Actuarial assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	0.00 percent, average, including inflation
Investment rate of return	5.0 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.25 percent graded uniformly to 5.75 percent over two years, then following the Getzen model thereafter to an ultimate rate of 4.04 percent in 2075

Mortality rates were based on the RP-2014 Mortality Table for Males or Females, as appropriate, with generational mortality improvement to current year under Projection Scale MP-2020.

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**Columbia Power and Water Other Postemployment Benefits Plan (Continued)**

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period ending June 30, 2022.

Discount rate - The discount rate used to measure the total OPEB liability was 5.0 percent. The projection of cash flows used to determine the discount rate assumed that the Systems' contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to the total OPEB liability.

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following represents the Net OPEB Liability calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1-percentage point higher than the assumed trend rate:

	1% Decrease (5.25%)	Healthcare Cost Trend Rates (6.25%)	1% Increase (7.25%)
Net OPEB liability	\$ (127,861)	\$ 202,092	\$ 585,668

Sensitivity of Net OPEB Liability to Changes in the Discount Rate - The following represents the Net OPEB liability calculated using the stated discount rate, as well as what the Net OPEB Liability would be if were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (4.0%)	Discount Rate (5.0%)	1% Increase (6.0%)
Net OPEB liability	\$ 597,409	\$ 202,092	\$ (132,163)

Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Net Position (b)	Net OPEB Liability (a) – (b)
Balances at 6/30/2023	\$ 4,009,793	\$ 3,694,418	\$ 315,375
Changes for the year:			
Service cost	1,490	-	1,490
Interest expense	193,245	-	193,245
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(114,240)	-	(114,240)
Changes of assumptions	-	-	-
Contributions – city	-	-	-
Contributions – members	-	-	-
Net investment income	-	217,482	(217,482)
Benefits paid	(146,383)	(146,383)	-
Plan administrative expenses	-	(23,704)	23,704
Other	-	-	-
Net changes	(65,888)	47,395	(113,283)
Balances at 6/30/2024	\$ 3,943,905	\$ 3,741,813	\$ 202,092

(Continued)

NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)**Columbia Power and Water Other Postemployment Benefits Plan (Continued)**

For the year ended June 30, 2024, the Systems recognized OPEB expense of (\$288,600). On June 30, 2024, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings	\$ 400,319	\$ 580,607
Changes of assumptions	-	131,190
Difference between expected and actual experience	-	210,565
Contributions made subsequent to measurement date	-	-
Total	<u>\$ 400,319</u>	<u>\$ 922,362</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, excluding deferred contributions, related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2025	\$ (209,252)
2026	(208,534)
2027	(118,392)
2028	(7,393)
2029	-
Thereafter	-
	<u>\$ (543,571)</u>

The aggregate OPEB expense for both the City and the Systems was \$1,380,315.

NOTE 8 – OTHER DEFERRED COMPENSATION AND DEFINED CONTRIBUTION PLANS**City (exclusive of Columbia Power & Water) Plans**

The City offers all employees an IRC 457 deferred compensation plan. The 457 Plan is funded exclusively by employee contributions and permits employees to defer a portion of their salary until future years. The assets of the 457 Plan are held in trust by ICMA-RC for the exclusive benefit of the participants (employees) and their beneficiaries and may not be diverted to any other use. ICMA-RC acts as agent of the City to provide direction to participants for the investment of the funds held in their account, transfer of assets and all other matter. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the City's financial statements.

(Continued)

NOTE 8 – OTHER DEFERRED COMPENSATION AND DEFINED CONTRIBUTION PLANS (Continued)**City (exclusive of Columbia Power & Water) Plans (Continued)**

Effective July 1, 2012, the City began offering its full-time employees both a single employer IRC 401(a) defined contribution plan and a single employer IRC 457 deferred compensation plan. Plan investments are held in trust by ICMA-TC. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Full-time employees hired on or after July 1, 2012 are required to participate in the Plan upon hire. Contributions to the employees' account and related earnings become vested after 5 years of service. Employees who are vested and terminate employment are also eligible for a deposit of 50% of the value of their sick leave balances to the Plan. Forfeitures resulting employees who leave employment prior to being fully vested reduce the City's current period contribution requirements. Full-time employees hired on or after July 1, 2012 must contribute 4% of their salary with equal match by the City. Employees may also contribute an additional percentage of their salary to the 457 Plan with a match of up to 2% by the City made to the 401(a) Plan.

<u>Year</u>	<u>Total Payroll</u>	<u>Covered Payroll</u>	<u>Employees Contributions</u>	<u>Percent Covered Payroll</u>	<u>Employer Contributions</u>	<u>Percent Covered Payroll</u>
2024	\$ 22,948,586	\$13,585,091	\$ 543,404	4.00%	\$ 540,936	5.10%

All full-time employees who meet eligibility requirements and so elect can participate in the City of Columbia Board of Public Utilities 401(k) Retirement Plan, (the "Plan"), a single-employer contributory defined contribution plan. The City of Columbia Board of Public Utilities administers the plan and has the authority to establish and amend the plan documents, as necessary. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate at a minimum age of 21 years, following one year of service.

The Plan requires minimum employee and employer contributions of 4% and 8%, respectively, of the employee's base salary. Employees may elect to make additional contributions, which are not matched by the Systems. The Systems' contributions for each employee (together with interest earnings on such contributions) are allocated to the employee's account, 20% vested after 1 year and fully vested after 5 years of service. Forfeitures, resulting from employees who leave employment prior to being fully vested in the Plan, are used to reduce the Systems' current period contribution requirements.

	<u>Year</u>	<u>Total Payroll</u>	<u>Covered Payroll</u>	<u>Employees Contributions</u>	<u>Percent Covered Payroll</u>	<u>Employer Contributions</u>	<u>Percent Covered Payroll</u>
Power	2024	\$ 9,098,835	\$ 8,127,683	\$ 788,112	9.70%	\$ 650,215	8.00%
Water	2024	4,507,015	4,137,731	365,276	8.80%	331,019	8.00%

NOTE 9 – INTERFUND RECEIVABLES AND PAYABLES

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Sewer System Fund	Water System Fund	\$ 1,018,520
Water System Fund	Power System Fund	2,777,088
Power System Fund	Water System Fund	39,780
Sanitation Fund	Power System Fund	390,975
Sanitation Fund	Sewer System Fund	4,560
Sewer System Fund	General Fund	11,655
Nonmajor Funds	Sewer System Fund	28,828
Nonmajor Funds	General Fund	2,712
General Fund	Sewer System Fund	2,085
		<u>\$ 4,276,203</u>

NOTE 10 – INTERFUND TRANSFERS

	Transfers In:			
	General Fund	Capital Projects	Nonmajor Governmental	Total
Transfers out:				
General Fund	\$ -	\$ 5,290,185	\$ 1,527,367	\$ 6,817,552
Water Fund	148,145	-	-	148,145
Power Fund	1,416,188	-	-	1,416,188
Sewer Fund	280,746	-	-	280,746
Sanitation Fund	-	-	75,993	75,993
Nonmajor Governmental	-	75,000	-	75,000
Total	\$ 1,845,079	\$ 5,365,185	\$ 1,603,360	\$ 8,813,624

All interfund transfers are eliminated for reporting purposes. Transfers are used to: (1) move money from General Fund to Special Revenue fund, (2) move unrestricted revenues from the General Fund to the Capital Project fund for ongoing projects, (3) move money from Power and Water fund to the General Fund as payment in lieu of taxes.

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; medical benefits; certain retiree medical benefits; unemployment compensation; injuries to employees; errors and omissions; and natural disasters. Such risks will be addressed as follows:

The City (Excluding Columbia Power System and Columbia Water System)

The City established the self-insured medical insurance fund (an internal service fund) to provide for the funding for risks associated with the employee's health insurance plan. Under the plan, the City retains the risk of loss up to a limit of \$125,000 per employee. The City has obtained stop/loss commercial insurance to cover claims beyond this limit. All full-time employees are eligible to participate in the plan. A premium charge based upon actuarial estimates of amounts needed to pay prior and current employees. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonable estimated. The fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. The process used to compute claim liabilities does not necessarily result in an exact amount. For the government-wide financials statements the activity and assets and liabilities of the fund have been allocated to the participating funds. Changes in the balances of claims liabilities during the year are as follows within the Internal Service Fund:

	2024	2023
Unpaid claims, beginning of year	\$ 29,496	\$ 93,459
Incurred claims, including IBNRs/reduction in estimated liabilities	4,288,212	3,565,556
Claim payments	(4,265,677)	(3,629,519)
Unpaid claims, end of year	\$ 52,031	\$ 29,496

All unpaid claims are estimated to be paid within one year.

(Continued)

NOTE 11 – RISK MANAGEMENT (Continued)

The City continues to carry commercial insurance for all other risks of loss through the Tennessee Municipal League Risk Management Pool. The TML Pool is a cooperative risk sharing arrangement between local government agencies that works in many ways like a traditional insurer. The City meets the TML Pool's guidelines and complies with its rules and regulations, including loss control requirements as well as its underwriting standards. Rates of the TML Pool are actuarially projected to provide adequate funding to cover loss reserves and expenses, as well as building contingency reserves. The City has also purchased commercial insurance for the surety bonds for principal management officials. Management believes insurance coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three years.

NOTE 12 – TAX ABATEMENTS

The City of Columbia currently offers Commercial and Industrial Development. Pursuant to Tennessee Code Annotated (TCA) 7-53-305, the Industrial Development Board (IDB) of the City of Columbia are allowed to own property within the city. The city may delegate the authority to the IDB to negotiate and accept payments in lieu of ad valorem taxes from the corporation's lessees, provided that such payments are deemed to be in furtherance of the corporation's public purposes. Every PILOT has to be for business operations, which are defined as a project under TCA 7-53-101 (13). The IDB is allowed by state law to be exempt from taxation and to lease property as a method of security so that PILOT payments may be accepted by cities and counties.

Economic Development

The City utilizes two programs to promote economic development and growth, in particular, commercial and industrial projects that involve a significant capital investment and the generation of new jobs with wages in excess of the annual average wage in the City of Columbia.

Commercial and Industrial Development

This program offers tax abatements for a specified period in exchange for benefits received by the city due to an increase in real and personal property investments, as well as the creation of jobs. Application is made to the Chamber of Commerce, with approval by the Industrial Development Board (IDB) and City Council. To be eligible for a tax reduction, you must either relocate into the city or expand business within the city. Qualified businesses will be eligible for abatement of all or a portion of property taxes dependent on the dollar amount of the investment and the number and average wage of jobs created. There are provisions for recapturing abated taxes if certain terms of the agreement are not met.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Electric Power Contract

The Power System has a contract to purchase all electrical power from the Tennessee Valley Authority (TVA). This contract requires at least five years prior written notice for termination by either party.

Contingencies

The City are parties to various lawsuits and claims in the ordinary course of their operations. Management believes that the potential adverse impact of these proceedings would not be material to the basic financial statements of the City.

As of June 30, 2024, standby letters of credit of approximately \$21,294,763 had been issued under agreements expiring through July 31, 2025 related to governmental activities. The letters are maintained as security for performance of certain developments in the City. Additionally, the City has issued \$1,993,450 in surety bonds related to performance of certain developments in the City. The surety bonds are refundable to the developers upon satisfaction of the performance requirements.

As of June 30, 2024, standby letters of credit of approximately \$7,177,905 had been issued under agreements expiring through June 24, 2025 related to Wastewater. The letters are maintained as security for performance of certain developments in the City. Additionally, the City has issued \$1,301,805 in surety bonds related to performance of certain developments in the City. The surety bonds are refundable to the developers upon satisfaction of the performance requirements.

NOTE 14 – SEGMENT INFORMATION

The Power System consists of an electric utility division and a broadband division both of which provide service to customers located generally in the Maury County, TN area. The System has outstanding electric system revenue bonds and broadband telecommunications network revenue and tax bonds. Accordingly, summary financial information for the electric utility division and the broadband division is presented as follows (eliminating entries between the divisions have been excluded):

CONDENSED STATEMENT OF NET POSITION

	<u>Electric</u>	<u>Broadband</u>
Assets and Deferred Outflows		
Utility plant	\$ 88,932,283	\$ 7,774,768
Current assets	39,275,527	3,372,927
Deferred changes and other assets	733,876	10,524
Deferred outflows – OPEB	268,214	-
Total assets and deferred outflows	<u>129,209,900</u>	<u>11,158,219</u>
Liabilities and Deferred Inflows		
Current liabilities	22,741,253	533,521
Current liabilities payable from restricted assets	4,491,761	1,043,038
Long-term debt	2,645,048	450,253
Other noncurrent liabilities and deferred items	144,094	685,027
Total liabilities	<u>30,022,156</u>	<u>2,711,839</u>
Deferred Inflows	<u>617,983</u>	<u>-</u>
Net position		
Net investment in capital assets	\$ 88,932,283	\$ 6,767,488
Restricted		
Debt service	-	341,908
Unrestricted	<u>9,637,478</u>	<u>1,336,984</u>
Total net position	<u>98,569,761</u>	<u>8,446,380</u>
Total liabilities, deferred inflows and net position	<u>\$ 129,209,900</u>	<u>\$ 11,158,219</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	<u>Electric</u>	<u>Broadband</u>
Operating revenue	\$ 92,318,472	\$ 9,103,905
Operating expense	<u>(85,037,628)</u>	<u>(7,461,814)</u>
Operating income	7,280,844	1,642,091
Nonoperating revenue (expense)	471,951	(24,882)
Transfers out – payment in lieu of taxes	(1,827,339)	-
Capital contributions – utility plant	<u>65,071</u>	<u>-</u>
Change in net position	<u>5,990,527</u>	<u>1,617,209</u>
Net position, beginning	<u>92,579,234</u>	<u>6,829,171</u>
Net position, end of year	<u>\$ 98,569,761</u>	<u>\$ 8,446,380</u>

CONDENSED STATEMENT OF CASH FLOWS

	<u>Electric</u>	<u>Broadband</u>
Net cash provided (used) by:		
Operating activities	\$ 10,311,498	\$ 2,870,288
Noncapital financing activities	(1,828,206)	-
Capital and related financing activities	(13,964,129)	(2,842,380)
Investing activities	<u>478,801</u>	<u>2,816</u>
Net increase (decrease)	(5,002,036)	30,724
Beginning cash and cash equivalents	<u>22,828,069</u>	<u>1,816,023</u>
Ending cash and cash equivalents	<u>\$ 17,826,033</u>	<u>\$ 1,846,747</u>

NOTE 15 – JOINT VENTURE

The Maury County Emergency Communication District (E911) is operated under a consolidation agreement between Maury County and the City of Columbia. The City has no equity interest in the Communications District and is committed to sharing operating expenses with the County. The joint venture is not a part of the reporting entity. Financial statements for E911 as of June 30, 2024 have not been prepared. Therefore, condensed financial information for E911 as of June 30, 2023, the latest financial statement date, is as follows:

STATEMENT OF NET POSITION

Assets and deferred outflows:

Current assets	\$ 937,889
Other assets	740,168
Deferred outflows	<u>384,369</u>
Total assets and deferred outflows	<u>\$ 2,062,426</u>

Liabilities, deferred inflows, and net position:

Current liabilities	\$ 39,219
Long-term debt	-
Deferred inflows	44,511
Net position	<u>1,978,696</u>
Total liabilities, deferred inflows, and net position	<u>\$ 2,062,426</u>

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Total operating revenues	\$ 1,736,473
Total operating expenses	<u>(2,037,670)</u>
Loss from operations	(301,197)
Non-operating revenues (expenses)	<u>391,646</u>
Changes in net position	<u>\$ 90,449</u>

Complete financial statements can be obtained from: 2907 Cayce Lane, Columbia TN 38401

NOTE 16 – PRIOR PERIOD ADJUSTMENT

As of June 30 2024, a prior period adjustment was made to reduce net position of Power System by \$1,806,130 due to the fact that accumulated depreciation was overstated in prior years due to a software conversion creating new amounts for depreciation.

NOTE 17 – PENSION AND OTHER POSTEMPLOYMENT BENEFITS TRUST

The individual pension and postemployment benefit plans (OPEB) are presented as follows:

COMBINING STATEMENT OF PENSION/OPEB TRUST NET POSITION:

	<u>General Pension</u>	<u>General OPEB</u>	<u>Water and Power OPEB</u>	<u>Total</u>
Assets				
Cash and cash equivalents	\$ 845,965	\$ 336,522	\$ 72,468	\$ 1,254,955
Interest receivable	86,060	35,423	7,703	129,186
Investments, fair value:				
Fixed income funds	19,433,885	7,077,833	-	26,511,718
Equity securities	36,331,176	12,840,800	-	49,171,976
CPWS investments	-	-	3,854,951	3,854,951
	<u>\$ 56,697,086</u>	<u>\$ 20,290,578</u>	<u>\$ 3,935,122</u>	<u>\$ 80,922,786</u>
Net position				
Restricted for pension	\$ 56,697,086	\$ -	\$ -	\$ 56,697,086
Restricted for OPEB	-	20,290,578	3,935,122	24,225,700
	<u>\$ 56,697,086</u>	<u>\$ 20,290,578</u>	<u>\$ 3,935,122</u>	<u>\$ 80,922,786</u>

COMBINING STATEMENT OF CHANGES IN NET POSITION:

	<u>General Pension</u>	<u>General OPEB</u>	<u>Water and Power OPEB</u>	<u>Total</u>
Additions:				
Employer contributions	\$ 2,009,880	\$ 329,823	\$ 21,528	\$ 2,361,231
Plan member contributions	508,697	-	-	508,697
	<u>2,518,577</u>	<u>329,823</u>	<u>21,528</u>	<u>2,869,928</u>
Investment income (loss)	6,197,394	2,119,367	345,884	8,662,645
Total additions (deductions)	<u>8,715,971</u>	<u>2,449,190</u>	<u>367,412</u>	<u>11,532,573</u>
Deductions:				
Benefits paid	5,938,885	896,957	152,712	6,988,554
Administrative expenses	116,869	39,433	21,390	177,692
Total deductions	<u>6,055,754</u>	<u>936,390</u>	<u>174,102</u>	<u>7,166,246</u>
Change in net position	2,660,217	1,512,800	193,310	4,366,327
Net position, beginning	<u>54,036,869</u>	<u>18,777,778</u>	<u>3,741,812</u>	<u>76,556,459</u>
Net position, ending	<u>\$ 56,697,086</u>	<u>\$ 20,290,578</u>	<u>\$ 3,935,122</u>	<u>\$ 80,922,786</u>

NOTE 18 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to the balance sheet date through December 12, 2024 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any events that require disclosure.

Required Supplementary Information



Required Supplementary Information

Pension and OPEB Trust Funds

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND
RELATED RATIOS
PENSION TRUST FUND - GENERAL
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability											
Service cost	\$ 825,348	\$ 899,367	\$ 935,471	\$ 1,036,352	\$ 1,183,972	\$ 1,246,632	\$ 1,032,682	\$ 1,300,152	\$ 1,305,399	\$ 1,348,687	\$ 1,340,715
Interest	6,063,534	5,871,675	5,749,276	5,651,663	5,443,486	5,276,330	5,061,754	4,969,545	4,809,559	4,465,773	4,421,469
Changes of assumptions	-	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	2,709,895	1,781,873	496,582	(164,402)	1,182,543	205,077	820,889	(881,814)	(297,253)	243,872	268,892
Changes in assumptions	-	-	-	-	-	78,589	-	-	-	-	-
Benefit payments, including refund of member contributions	(5,938,885)	(5,726,240)	(5,187,686)	(4,965,014)	(4,616,949)	(4,259,768)	(4,079,451)	(3,617,682)	(3,593,835)	(3,352,270)	(3,103,879)
Net change in total pension liability	3,659,892	2,826,675	1,993,643	1,558,599	3,193,052	2,546,860	2,835,874	1,770,201	2,223,870	2,706,062	2,927,197
Total pension liability - beginning	85,779,042	82,952,367	80,958,724	79,400,125	76,207,073	73,660,213	70,824,339	69,054,138	66,830,268	64,124,206	61,197,009
Total pension liability - ending (a)	\$ 89,438,934	\$ 85,779,042	\$ 82,952,367	\$ 80,958,724	\$ 79,400,125	\$ 76,207,073	\$ 73,660,213	\$ 70,824,339	\$ 69,054,138	\$ 66,830,268	\$ 64,124,206
Plan fiduciary net position											
Contributions - employer	\$ 2,009,880	\$ 3,587,614	\$ 2,269,142	\$ 2,810,309	\$ 2,888,438	\$ 2,986,755	\$ 2,273,739	\$ 2,698,206	\$ 2,823,351	\$ 2,872,307	\$ 2,406,530
Contributions - employee	508,697	566,633	574,315	636,783	766,595	841,025	632,022	857,827	862,500	905,788	950,763
Net investment income	6,197,394	4,195,977	(6,477,908)	12,035,001	1,877,902	2,786,749	2,934,539	3,829,501	1,698,472	1,265,225	4,584,810
Benefit payments, including refund of member contributions	(5,938,885)	(5,726,240)	(5,187,686)	(4,965,014)	(4,616,949)	(4,259,768)	(4,079,451)	(3,617,682)	(3,593,835)	(3,352,270)	(3,103,879)
Administrative expense	(116,869)	(114,113)	(131,404)	(120,324)	(128,821)	(126,454)	(87,026)	(109,330)	(107,824)	(136,774)	(156,393)
Other	-	-	-	-	-	-	-	-	59,550	-	-
Net change in plan fiduciary net position	2,660,217	2,509,871	(8,953,541)	10,396,755	787,165	2,228,307	1,673,823	3,658,522	1,742,214	1,554,276	4,681,831
Plan fiduciary net position - beginning	54,036,869	51,526,998	60,480,539	50,083,784	49,296,619	47,068,312	45,394,489	41,735,967	39,993,753	38,439,477	33,757,646
Plan fiduciary net position - ending (b)	\$ 56,697,086	\$ 54,036,869	\$ 51,526,998	\$ 60,480,539	\$ 50,083,784	\$ 49,296,619	\$ 47,068,312	\$ 45,394,489	\$ 41,735,967	\$ 39,993,753	\$ 38,439,477
Net pension (asset) liability - ending (a) - (b)	\$ 32,741,848	\$ 31,742,173	\$ 31,425,369	\$ 20,478,185	\$ 29,316,341	\$ 26,910,454	\$ 26,591,901	\$ 25,429,850	\$ 27,318,171	\$ 26,836,515	\$ 25,684,729
Plan fiduciary net position as a percentage of the total pension liability	63.39%	63.00%	62.12%	74.71%	63.08%	64.69%	63.90%	64.09%	60.44%	59.84%	59.95%
Covered payroll	\$ 7,496,231	\$ 7,771,507	\$ 8,383,675	\$ 9,161,864	\$ 9,865,847	\$ 10,388,055	\$ 10,918,022	\$ 11,453,088	\$ 12,556,875	\$ 12,977,297	\$ 12,578,334
Net pension liability as a percentage of covered payroll	436.78%	408.44%	374.84%	223.52%	297.15%	259.05%	243.56%	222.03%	217.56%	206.80%	204.20%

Notes to Schedule:

Benefit changes. None

Changes in assumptions. None.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND
RELATED RATIOS
CITY OF COLUMBIA OPEB TRUST FUND - GENERAL
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability								
Service cost	\$ 272,874	\$ 276,089	\$ 276,089	\$ 258,027	\$ 348,164	\$ 325,387	\$ 239,407	\$ 223,223
Interest	1,626,254	1,323,971	1,298,105	1,361,025	1,303,944	1,213,936	1,156,375	1,197,754
Changes of assumptions	-	(1,123,486)	-	463,043	-	1,115,620	-	-
Difference between expected and actual experience	-	5,237,016	-	(2,212,054)	-	(684,948)	-	(1,413,903)
Benefit payments, including refund of member contributions	(1,392,040)	(798,816)	(811,737)	(762,194)	(730,852)	(683,039)	(635,881)	(592,896)
Net change in total OPEB liability	507,088	4,914,774	762,457	(892,153)	921,256	1,286,956	759,901	(585,822)
Total OPEB liability - beginning	24,351,369	19,436,595	18,674,138	19,566,291	18,645,035	17,358,079	16,598,178	17,184,000
Total OPEB liability - ending (a)	\$ 24,858,457	\$ 24,351,369	\$ 19,436,595	\$ 18,674,138	\$ 19,566,291	\$ 18,645,035	\$ 17,358,079	\$ 16,598,178
Plan fiduciary net position								
Contributions - employer	\$ 790,870	\$ 396,181	\$ -	\$ 412,870	\$ 519,985	\$ 545,294	\$ 289,413	\$ 557,241
Contributions - employee	-	-	-	-	-	-	-	-
Net investment income	1,292,997	(1,832,018)	1,404,471	4,004,417	1,155,206	944,729	1,051,585	1,273,068
Benefit payments, including refund of member contributions	(1,392,040)	(798,816)	(811,737)	(762,194)	(730,852)	(683,039)	(635,881)	(592,896)
Administrative expense	(22,171)	(22,171)	(21,011)	(21,011)	-	(19,739)	-	(20,898)
Other	-	-	-	(722,139)	-	(78,723)	-	-
Net change in plan fiduciary net position	669,656	(2,256,824)	571,723	2,911,943	944,339	708,522	705,117	1,216,515
Plan fiduciary net position - beginning	18,777,777	21,034,601	20,462,878	17,550,935	16,606,596	15,898,074	15,192,957	13,976,442
Plan fiduciary net position - ending (b)	\$ 19,447,433	\$ 18,777,777	\$ 21,034,601	\$ 20,462,878	\$ 17,550,935	\$ 16,606,596	\$ 15,898,074	\$ 15,192,957
Net OPEB (asset) liability - ending (a) - (b)	\$ 5,411,024	\$ 5,573,592	\$ (1,598,006)	\$ (1,788,740)	\$ 2,015,356	\$ 2,038,439	\$ 1,460,005	\$ 1,405,221
Plan fiduciary net position as a percentage of the total OPEB liability	78.23%	77.11%	108.22%	109.58%	89.70%	89.07%	91.59%	91.53%
Covered payroll	\$ 7,583,355	\$ 7,326,913	\$ 7,993,368	\$ 7,723,061	\$ 8,745,679	\$ 8,449,931	\$ 10,436,721	\$ 10,083,788
Net OPEB liability as a percentage of covered payroll	71.35%	76.07%	-19.99%	-23.16%	23.04%	24.12%	13.99%	13.94%

Notes to Schedule:

Benefit changes. None

Changes in assumptions. None.

This schedule will present 10 years as information is available.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND
RELATED RATIOS
COLUMBIA POWER AND WATER OPEB TRUST FUND
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	\$ 1,490	\$ 3,677	\$ 3,502	\$ 5,181	\$ 4,934	\$ 4,622	\$ 13,473
Interest	193,245	150,134	155,874	226,091	230,271	306,110	304,550
Changes of assumptions	-	(32,934)	-	(306,114)	-	274,954	-
Difference between expected and actual experience	(114,240)	889,915	(135,362)	(1,196,829)	(182,207)	(1,948,792)	(134,752)
Benefit payments, including refund of member contribution:	(146,383)	(138,999)	(130,991)	(136,829)	(153,996)	(143,221)	(152,576)
Net change in total OPEB liability	(65,888)	871,793	(106,977)	(1,408,500)	(100,998)	(1,506,327)	30,695
Total OPEB liability - beginning	4,009,793	3,138,000	3,244,977	4,653,477	4,754,475	6,260,802	6,230,107
Total OPEB liability - ending (a)	\$ 3,943,905	\$ 4,009,793	\$ 3,138,000	\$ 3,244,977	\$ 4,653,477	\$ 4,754,475	\$ 6,260,802
Plan fiduciary net position							
Contributions - employer	\$ -	\$ -	\$ 82,224	\$ 118,749	\$ 256,693	\$ 267,517	\$ 312,711
Contributions - employee	-	-	-	-	-	-	-
Net investment income	217,482	(414,788)	634,162	180,640	181,813	153,299	201,936
Benefit payments, including refund of member contribution:	(146,383)	(138,999)	(130,991)	(136,828)	(153,996)	(143,221)	(152,576)
Administrative expense	(23,704)	(21,040)	(19,241)	(18,145)	(17,328)	(15,832)	(12,918)
Other	-	-	-	-	-	-	-
Net change in plan fiduciary net position	47,395	(574,827)	566,154	144,416	267,182	261,763	349,153
Plan fiduciary net position - beginning	3,694,418	4,269,245	3,703,091	3,558,675	3,291,493	3,029,730	2,680,577
Plan fiduciary net position - ending (b)	\$ 3,741,813	\$ 3,694,418	\$ 4,269,245	\$ 3,703,091	\$ 3,558,675	\$ 3,291,493	\$ 3,029,730
Net OPEB (asset) liability - ending (a) - (b)	\$ 202,092	\$ 315,375	\$ (1,131,245)	\$ (458,114)	\$ 1,094,802	\$ 1,462,982	\$ 3,231,072
Plan fiduciary net position as a percentage of the total OPEB liability	94.88%	92.13%	136.05%	114.12%	76.47%	69.23%	48.39%
Covered payroll	\$ 272,737	\$ 272,737	\$ 440,525	\$ 440,525	\$ 512,807	\$ 512,807	\$ 1,007,268
Net OPEB liability as a percentage of covered payroll	74.10%	115.63%	-256.79%	-103.99%	213.49%	285.29%	320.78%

Notes to Schedule:

GASB Statement No. 74 was implemented as of June 30, 2018.

Information from 2012-2017 is not available and this schedule will be presented on a prospective basis.

This schedule will present 10 years as information is available.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CITY CONTRIBUTIONS
PENSION TRUST FUND - GENERAL
Last 10 Fiscal Years**

	2024*	2023	2022*	2021	2020*	2019*	2018*	2017*	2016	2015	2014
Actuarially determined contribution	\$ 2,892,091	\$ 2,830,615	\$ 2,981,730	\$ 2,810,308	\$ 2,694,555	\$ 2,638,164	\$ 2,756,360	\$ 2,756,118	\$ 2,793,112	\$ 2,620,609	\$ 2,406,530
Contributions in relation to the actuarially determined contribution	2,892,091	2,830,615	2,981,730	2,810,309	2,694,567	2,640,093	2,756,360	2,756,118	2,823,351	2,872,307	2,406,530
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (1)	\$ (12)	\$ (1,929)	\$ -	\$ -	\$ (30,239)	\$ (251,698)	\$ -
Covered payroll	\$ 7,496,231	\$ 7,771,507	\$ 8,383,675	\$ 9,161,864	\$ 9,865,847	\$ 10,388,055	\$ 10,918,022	\$ 11,453,088	\$ 12,556,875	\$ 12,977,297	\$ 12,578,334
Contributions as a percentage of covered payroll	38.58%	36.42%	35.57%	30.67%	27.31%	25.41%	25.25%	24.06%	22.48%	22.13%	19.13%

Notes to Schedule:

See notes to the financial statements for valuation, methods, and assumptions information.

* Including contribution receivables

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF CITY CONTRIBUTIONS
CITY OF COLUMBIA OPEB TRUST FUND - GENERAL
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 790,870	\$ -	\$ -	\$ 419,679	\$ 519,985	\$ 522,597	\$ 289,413	\$ 340,379
Contributions in relation to the actuarially determined contribution	329,823	396,181	372,368	412,870	519,985	545,294	289,413	557,241
Contribution deficiency (excess)	<u>\$ 461,047</u>	<u>\$ (396,181)</u>	<u>\$ (372,368)</u>	<u>\$ 6,809</u>	<u>\$ -</u>	<u>\$ (22,697)</u>	<u>\$ -</u>	<u>\$ (216,862)</u>
Covered payroll	\$ 7,583,355	\$ 7,326,913	\$ 7,993,368	\$ 7,723,061	\$ 8,745,679	\$ 8,449,931	\$ 10,436,721	\$ 10,083,788
Contributions as a percentage of covered payroll	4.35%	5.41%	4.66%	5.35%	5.95%	6.45%	2.77%	5.53%

Notes to Schedule:

See notes to the financial statements for valuation, methods, and assumptions information.
This schedule will present 10 years as information is available.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CITY CONTRIBUTIONS
COLUMBIA POWER AND WATER OPEB TRUST FUND
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ -	\$ -	\$ 6,852	\$ 82,224	\$ 96,455	\$ 267,517	\$ 267,517	\$ 312,711	\$ 394,216	\$ 395,729
Contributions in relation to the actuarially determined contribution	-	-	6,852	82,224	118,749	256,693	267,517	312,711	394,216	395,729
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (22,294)	\$ 10,824	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 272,737	\$ 272,737	\$ 440,525	\$ 440,525	\$ 440,525	\$ 512,807	\$ 512,807	\$ 1,007,268	\$ 1,007,268	\$ 1,491,931
Contributions as a percentage of covered payroll	0.00%	0.00%	1.56%	18.67%	26.96%	50.06%	52.17%	31.05%	39.14%	26.52%

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF INVESTMENT RETURNS - OPEB TRUST FUND

Last 10 Fiscal Years

OPEB TRUST FUND - GENERAL

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense											
City of Columbia Pension Trust Fund - General	11.84%	8.28%	-10.94%	24.59%	4.39%	5.95%	6.54%	9.21%	4.30%	3.30%	13.61%
City of Columbia OPEB Trust Fund - General	8.19%	8.19%	-10.85%	24.03%	7.00%	6.00%	7.00%	9.12%	N/A	N/A	N/A
Columbia Power and Water Systems OPEB Trust Fund	2.70%	6.01%	-10.04%	14.47%	4.07%	5.46%	4.99%	7.35%	1.44%	N/A	N/A

See independent auditor's report.

Required Supplementary Information

City Pension and OPEB Plans

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND
RELATED RATIOS
GENERAL PENSION PLAN
Last 10 Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 899,367	\$ 935,471	\$ 1,036,352	\$ 1,183,972	\$ 1,246,632	\$ 1,032,682	\$ 1,300,152	\$ 1,305,399	\$ 1,348,687	\$ 1,340,715
Interest	5,871,675	5,749,276	5,651,663	5,443,486	5,276,330	5,061,754	4,969,545	4,809,559	4,465,773	4,421,469
Changes of assumptions	-	-	-	-	78,589	-	-	-	-	-
Difference between expected and actual experience	1,781,873	496,582	(164,402)	1,182,543	205,077	820,889	(881,814)	(297,253)	243,872	268,892
Benefit payments, including refund of member contributions	(5,726,240)	(5,187,686)	(4,965,014)	(4,616,949)	(4,259,768)	(4,079,451)	(3,617,682)	(3,593,835)	(3,352,270)	(3,103,879)
Net change in total pension liability	2,826,675	1,993,643	1,558,599	3,193,052	2,546,860	2,835,874	1,770,201	2,223,870	2,706,062	2,927,197
Total pension liability - beginning	82,952,367	80,958,724	79,400,125	76,207,073	73,660,213	70,824,339	69,054,138	66,830,268	64,124,206	61,197,009
Total pension liability - ending (a)	\$ 85,779,042	\$ 82,952,367	\$ 80,958,724	\$ 79,400,125	\$ 76,207,073	\$ 73,660,213	\$ 70,824,339	\$ 69,054,138	\$ 66,830,268	\$ 64,124,206
Plan fiduciary net position										
Contributions - employer	\$ 3,587,614	\$ 2,269,142	\$ 2,810,309	\$ 2,888,438	\$ 2,986,755	\$ 2,273,739	\$ 2,698,206	\$ 2,823,351	\$ 2,872,307	\$ 2,406,530
Contributions - employee	566,633	574,315	636,783	766,595	841,025	632,022	857,827	862,500	905,788	950,763
Net investment income	4,195,977	(6,477,908)	12,035,001	1,877,902	2,786,749	2,934,539	3,829,501	1,698,472	1,265,225	4,584,810
Benefit payments, including refund of member contributions	(5,726,240)	(5,187,686)	(4,965,014)	(4,616,949)	(4,259,768)	(4,079,451)	(3,617,682)	(3,593,835)	(3,352,270)	(3,103,879)
Administrative expense	(114,113)	(131,404)	(120,324)	(128,821)	(126,454)	(87,026)	(109,330)	(107,824)	(136,774)	(156,393)
Other	-	-	-	-	-	-	-	59,550	-	-
Net change in plan fiduciary net position	2,509,871	(8,953,541)	10,396,755	787,165	2,228,307	1,673,823	3,658,522	1,742,214	1,554,276	4,681,831
Plan fiduciary net position - beginning	51,526,998	60,480,539	50,083,784	49,296,619	47,068,312	45,394,489	41,735,967	39,993,753	38,439,477	33,757,646
Plan fiduciary net position - ending (b)	\$ 54,036,869	\$ 51,526,998	\$ 60,480,539	\$ 50,083,784	\$ 49,296,619	\$ 47,068,312	\$ 45,394,489	\$ 41,735,967	\$ 39,993,753	\$ 38,439,477
Net pension liability - ending (a) - (b)	\$ 31,742,173	\$ 31,425,369	\$ 20,478,185	\$ 29,316,341	\$ 26,910,454	\$ 26,591,901	\$ 25,429,850	\$ 27,318,171	\$ 26,836,515	\$ 25,684,729
Plan fiduciary net position as a percentage of the total pension liability	63.00%	62.12%	74.71%	63.08%	64.69%	63.90%	64.09%	60.44%	59.84%	59.95%
Covered payroll	\$ 7,771,507	\$ 8,383,675	\$ 9,161,864	\$ 9,865,847	\$ 10,388,055	\$ 10,918,022	\$ 11,453,088	\$ 12,556,875	\$ 12,977,297	\$ 12,578,334
Net pension liability as a percentage of covered payroll	408.44%	374.84%	223.52%	297.15%	259.05%	243.56%	222.03%	217.56%	206.80%	204.20%

Notes to Schedule:

Benefit changes. None

Changes in assumptions. None.

This schedule will present 10 years as information is available.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CITY CONTRIBUTIONS
GENERAL PENSION PLAN
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020**	2019**	2018**	2017**	2016	2015
Actuarially determined contribution	\$ 2,892,091	\$ 2,830,615	\$ 2,981,730	\$ 2,810,308	\$ 2,694,555	\$ 2,638,164	\$ 2,756,360	\$ 2,756,118	\$ 2,793,112	\$ 2,620,609
Contributions in relation to the actuarially determined contribution	2,892,091	2,830,615	2,981,730	2,810,309	2,694,567	2,640,093	2,756,360	2,756,118	2,823,351	2,872,307
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (1)	\$ (12)	\$ (1,929)	\$ -	\$ -	\$ (30,239)	\$ (251,698)
Covered payroll	\$ 7,496,231	\$ 7,771,507	\$ 8,383,675	\$ 9,161,864	\$ 9,865,847	\$ 10,388,055	\$ 10,918,022	\$ 11,453,088	\$ 12,556,875	\$ 12,977,297
Contributions as a percentage of covered payroll	38.58%	36.42%	35.57%	30.67%	27.31%	25.41%	25.25%	24.06%	22.48%	22.13%

Notes to Schedule:

See notes to the financial statements for valuation, methods, and assumptions information.

**** Including contribution receivables**

See independent auditor's report.

Combining Financial Statements



CITY OF COLUMBIA, TENNESSEE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue Funds				Debt	Total
	State	Drug	Streets and	Industrial	Service	Nonmajor
	Street Aid	Fund	Transportation	Development	Fund	Governmental
	Fund		Fund	Board		Funds
ASSETS						
Cash and cash equivalents	\$ 3,261,297	\$ 408,303	\$ 35,414	\$ 4,438,091	\$ 302,647	\$ 8,445,752
Accounts receivable	-	1,830	-	-	-	1,830
Due from other governments	257,645	-	12,697	11,407	-	281,749
Due from other funds	-	2,712	-	-	28,828	31,540
Total assets	<u>\$ 3,518,942</u>	<u>\$ 412,845</u>	<u>\$ 48,111</u>	<u>\$ 4,449,498</u>	<u>\$ 331,475</u>	<u>\$ 8,760,871</u>
LIABILITIES						
Accounts payable	\$ 53,583	\$ 5,236	\$ -	\$ -	\$ -	\$ 58,819
Total liabilities	<u>53,583</u>	<u>5,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,819</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - other	-	(12,426)	-	-	-	(12,426)
Total deferred inflows of resources	<u>-</u>	<u>(12,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,426)</u>
FUND BALANCE						
Restricted for:						
Roads and streets	3,465,359	-	48,111	-	-	3,513,470
Public safety	-	420,035	-	-	-	420,035
Industrial Development Board	-	-	-	4,449,498	-	4,449,498
Committed:						
Debt service	-	-	-	-	331,475	331,475
Total fund balance	<u>3,465,359</u>	<u>420,035</u>	<u>48,111</u>	<u>4,449,498</u>	<u>331,475</u>	<u>8,714,478</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,518,942</u>	<u>\$ 412,845</u>	<u>\$ 48,111</u>	<u>\$ 4,449,498</u>	<u>\$ 331,475</u>	<u>\$ 8,760,871</u>

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended June 30, 2024

	Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
	State Street Aid Fund	Drug Fund	Streets and Transportation Fund	Industrial Development Board		
REVENUES						
Intergovernmental:						
Gasoline tax - State of Tennessee	\$ 1,465,732	\$ -	\$ 76,307	\$ -	\$ -	\$ 1,542,039
Fines and fees	-	91,563	-	-	-	91,563
Miscellaneous:						
Interest income	136,263	20,467	1,535	225,729	61,059	445,053
Other	1,300	-	-	-	-	1,300
Total revenues	<u>1,603,295</u>	<u>112,030</u>	<u>77,842</u>	<u>225,729</u>	<u>61,059</u>	<u>2,079,955</u>
EXPENDITURES						
Current:						
Public works	481,955	-	75,000	-	-	556,955
Public safety	-	131,510	-	-	-	131,510
Professional services	-	-	-	30,000	-	30,000
Debt service:						
Principal retirements	-	-	-	-	1,324,483	1,324,483
Interest and fiscal charges	-	-	-	-	279,784	279,784
Total expenditures	<u>481,955</u>	<u>131,510</u>	<u>75,000</u>	<u>30,000</u>	<u>1,604,267</u>	<u>2,322,732</u>
Excess (deficiency) of revenues over (under) expenditures	1,121,340	(19,480)	2,842	195,729	(1,543,208)	(242,777)
OTHER FINANCING SOURCES						
Transfers in	-	-	-	-	1,603,360	1,603,360
Transfers out	(75,000)	-	-	-	-	(75,000)
Total other financing sources (uses)	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,603,360</u>	<u>1,528,360</u>
Net change in fund balances	1,046,340	(19,480)	2,842	195,729	60,152	1,285,583
FUND BALANCE, beginning	<u>2,419,019</u>	<u>439,515</u>	<u>45,269</u>	<u>4,253,769</u>	<u>271,323</u>	<u>7,428,895</u>
FUND BALANCE, ending	<u>\$ 3,465,359</u>	<u>\$ 420,035</u>	<u>\$ 48,111</u>	<u>\$ 4,449,498</u>	<u>\$ 331,475</u>	<u>\$ 8,714,478</u>

See independent auditor's report.

Budgetary and Other Schedules



CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Taxes:				
Real and personal property taxes	\$ 12,540,000	\$ 12,540,000	\$ 13,674,123	\$ 1,134,123
Local sales taxes	15,320,000	15,320,000	19,654,494	4,334,494
Business taxes	1,750,000	1,750,000	2,701,161	951,161
Local beer and liquor taxes	1,344,500	1,344,500	1,866,377	521,877
Tax equivalent payments	45,200	45,200	51,701	6,501
Other taxes	337,400	337,400	597,832	260,432
Total taxes	31,337,100	31,337,100	38,545,688	7,208,588
Licenses and permits:				
Privilege licenses	1,559,300	1,559,300	2,805,958	1,246,658
Total licenses and permits	1,559,300	1,559,300	2,805,958	1,246,658
Intergovernmental:				
State shared revenues	4,260,000	5,526,061	5,968,756	442,695
State and federal grants	-	101,394	219,465	118,071
Total intergovernmental	4,260,000	5,627,455	6,188,221	560,766
Charges for services:				
Administrative charge - Sewer Fund	215,000	215,000	274,083	59,083
Other	70,000	151,169	188,685	37,516
Total charges for services	285,000	366,169	462,768	96,599
Fines and forfeits:				
City court fines and fees	232,000	216,000	145,350	(70,650)
Total fines and forfeits	232,000	216,000	145,350	(70,650)

(Continued)

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget Amounts			Variance
	Original	Final	Actual	with Final Budget
(Continued)				
Miscellaneous:				
Insurance recoveries	\$ -	\$ -	\$ 64,734	\$ 64,734
Interest	160,000	160,000	2,547,701	2,387,701
Rent	8,000	8,000	10,050	2,050
Contributions	-	4,005	4,005	-
Other	18,000	18,000	201,177	183,177
Total miscellaneous	186,000	190,005	2,827,667	2,637,662
Total revenues	37,859,400	39,296,029	50,975,652	11,679,623
EXPENDITURES				
General government:				
Council, Attorney, and Court:				
Salaries	46,201	46,201	47,978	(1,777)
FICA and employee benefits	43,736	56,736	49,998	6,738
Services	113,350	113,350	63,216	50,134
Supplies and materials	2,000	2,000	488	1,512
Special appropriations	240,550	240,550	239,500	1,050
	445,837	458,837	401,180	57,657
City Managers Office:				
Salaries	361,731	361,731	391,954	(30,223)
FICA and employee benefits	110,376	110,376	118,074	(7,698)
Services	298,788	298,788	28,220	270,568
Supplies and materials	3,100	3,100	4,443	(1,343)
	773,995	773,995	542,691	231,304

(Continued)

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	
(Continued)				
Management Information Systems:				
Salaries	\$ 284,805	\$ 296,805	\$ 298,505	\$ (1,700)
FICA and employee benefits	64,628	65,628	70,281	(4,653)
Services	263,950	271,479	208,059	63,420
Supplies and materials	473,150	507,879	388,312	119,567
	1,086,533	1,141,791	965,157	176,634
Finance:				
Salaries	419,249	429,249	459,333	(30,084)
FICA and employee benefits	87,647	89,647	91,079	(1,432)
Services	21,700	21,700	4,964	16,736
Supplies and materials	7,360	7,360	1,778	5,582
	535,956	547,956	557,154	(9,198)
City Recorder:				
Salaries	403,933	423,933	371,074	52,859
FICA and employee benefits	153,686	172,686	159,877	12,809
Services	26,350	26,350	2,521	23,829
Supplies and materials	4,988	4,988	3,619	1,369
	588,957	627,957	537,091	90,866
Personnel:				
Salaries	204,398	219,398	206,018	13,380
FICA and employee benefits	49,190	50,190	48,612	1,578
Services	27,765	35,765	24,889	10,876
Supplies and materials	2,600	2,600	2,506	94
	283,953	307,953	282,025	25,928
Other:				
Salaries	400,664	1,018,636	531,757	486,879
FICA and employee benefits	1,189,801	1,176,010	1,074,155	101,855
Services	3,056,521	6,090,142	3,475,416	2,614,726
Supplies and materials	1,626,500	2,882,582	1,607,830	1,274,752
	6,273,486	11,167,370	6,689,158	4,478,212
Total general government	9,988,717	15,025,859	9,974,456	5,051,403

(Continued)

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	
(Continued)				
Department of Public Safety:				
Police:				
Salaries	\$ 7,355,844	\$ 7,375,844	\$ 6,588,450	\$ 787,394
FICA and employee benefits	2,506,479	2,554,479	2,416,943	137,536
Services	785,778	830,112	805,947	24,165
Supplies and materials	1,413,029	1,321,919	1,650,965	(329,046)
	<u>12,061,130</u>	<u>12,082,354</u>	<u>11,462,305</u>	<u>620,049</u>
Fire:				
Salaries	6,138,708	6,378,708	6,248,896	129,812
FICA and employee benefits	2,128,995	2,155,995	2,177,662	(21,667)
Services	399,709	468,665	461,985	6,680
Supplies and materials	783,111	2,128,927	1,222,632	906,295
	<u>9,450,523</u>	<u>11,132,295</u>	<u>10,111,175</u>	<u>1,021,120</u>
Total department of public safety	<u>21,511,653</u>	<u>23,214,649</u>	<u>21,573,480</u>	<u>1,641,169</u>
Department of public works:				
Streets and Maintenance:				
Salaries	2,321,964	2,341,964	2,163,289	178,675
FICA and employee benefits	806,596	811,596	753,742	57,854
Services	1,484,082	1,541,161	500,932	1,040,229
Supplies and materials	701,373	1,141,989	868,776	273,213
	<u>5,314,015</u>	<u>5,836,710</u>	<u>4,286,739</u>	<u>1,549,971</u>
Total department of public works	<u>5,314,015</u>	<u>5,836,710</u>	<u>4,286,739</u>	<u>1,549,971</u>
Development services:				
Salaries	1,501,308	1,501,308	1,373,910	127,398
FICA and employee benefits	266,856	462,636	427,087	35,549
Services	357,370	357,370	182,586	174,784
Supplies and materials	82,150	112,150	148,015	(35,865)
	<u>2,207,684</u>	<u>2,433,464</u>	<u>2,131,598</u>	<u>301,866</u>
Total development services	<u>2,207,684</u>	<u>2,433,464</u>	<u>2,131,598</u>	<u>301,866</u>

(Continued)

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
(Continued)				
Department of parks and recreation:				
Parks and Recreation:				
Salaries	\$ 1,764,238	\$ 1,826,238	\$ 1,481,179	\$ 345,059
FICA and employee benefits	485,735	504,735	429,320	75,415
Services	291,664	386,664	406,363	(19,699)
Supplies and materials	1,028,375	1,594,123	801,958	792,165
Total department of parks and recreation	<u>3,570,012</u>	<u>4,311,760</u>	<u>3,118,820</u>	<u>1,192,940</u>
 Total expenditures	<u>42,592,081</u>	<u>50,822,442</u>	<u>41,085,093</u>	<u>9,737,349</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>(4,732,681)</u>	<u>(11,526,413)</u>	<u>9,890,559</u>	<u>21,416,972</u>
 OTHER FINANCING SOURCES (USES)				
Transfers in	1,694,000	1,694,000	1,845,079	151,079
Transfers out	<u>(4,062,367)</u>	<u>(6,817,552)</u>	<u>(6,817,552)</u>	<u>-</u>
	<u>(2,368,367)</u>	<u>(5,123,552)</u>	<u>(4,955,972)</u>	<u>167,580</u>
 NET CHANGE IN FUND BALANCES	<u>\$ (7,101,048)</u>	<u>\$ (16,649,965)</u>	4,934,587	<u>\$ 21,568,051</u>
 FUND BALANCE, beginning			<u>49,635,413</u>	
 FUND BALANCE, ending			<u>\$ 54,570,000</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
STATE STREET AID FUND**

Year Ended June 30, 2024

	Budget			Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Intergovernmental:				
Gasoline and motor fuel tax	\$ 775,000	\$ 775,000	\$ 864,956	\$ 89,956
Gasoline 3 cent	193,000	193,000	215,934	22,934
Tennessee gas tax	310,000	310,000	377,122	67,122
Miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>137,563</u>	<u>129,563</u>
Total revenues	<u>1,286,000</u>	<u>1,286,000</u>	<u>1,595,575</u>	<u>309,575</u>
EXPENDITURES				
Public works:				
Services	1,149,000	1,161,823	353,775	808,048
Supplies	<u>745,000</u>	<u>934,362</u>	<u>128,180</u>	<u>806,182</u>
Total expenditures	<u>1,894,000</u>	<u>2,096,185</u>	<u>481,955</u>	<u>1,614,230</u>
OTHER FINANCING USES				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (683,000)</u>	<u>\$ (885,185)</u>	1,038,620	<u>\$ 1,923,805</u>
FUND BALANCE, beginning			<u>2,419,019</u>	
FUND BALANCE, ending			<u>\$ 3,457,639</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
DRUG FUND**

Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and fees:				
Drug fines, confiscated property	\$ 132,000	\$ 132,000	\$ 91,563	\$ (40,437)
Miscellaneous:				
Interest	1,600	1,600	20,467	18,867
Total revenues	<u>133,600</u>	<u>133,600</u>	<u>112,030</u>	<u>(21,570)</u>
EXPENDITURES				
Public safety:				
Services	115,853	115,853	55,384	60,469
Supplies	<u>35,200</u>	<u>105,200</u>	<u>76,126</u>	<u>29,074</u>
Total expenditures	<u>151,053</u>	<u>221,053</u>	<u>131,510</u>	<u>89,543</u>
Net change in fund balance	<u>\$ (17,453)</u>	<u>\$ (87,453)</u>	(19,480)	<u>\$ 67,973</u>
FUND BALANCE, beginning			<u>439,515</u>	
FUND BALANCE, ending			<u>\$ 420,035</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
STREET AND TRANSPORTATION FUND**

Year Ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Gasoline tax	\$ 75,000	\$ 75,000	\$ 76,307	\$ 1,307
Miscellaneous	100	100	1,535	1,435
Total revenues	<u>75,100</u>	<u>75,100</u>	<u>77,842</u>	<u>2,742</u>
EXPENDITURES				
Public works:				
Services	75,100	75,100	75,000	100
Total expenditures	<u>75,100</u>	<u>75,100</u>	<u>75,000</u>	<u>100</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	2,842	<u>\$ 2,842</u>
FUND BALANCE, beginning			<u>45,269</u>	
FUND BALANCE, ending			<u>\$ 48,111</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
INDUSTRIAL DEVELOPMENT BOARD**

Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grant revenue	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-
Miscellaneous:				
Interest	10,000	10,000	225,729	215,729
Other	290,000	290,000	-	(290,000)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>225,729</u>	<u>(74,271)</u>
EXPENDITURES				
Professional services	<u>300,000</u>	<u>280,000</u>	<u>30,000</u>	<u>250,000</u>
Total expenditures	<u>300,000</u>	<u>280,000</u>	<u>30,000</u>	<u>250,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 20,000</u>	195,729	<u>\$ 175,729</u>
FUND BALANCE, beginning			<u>4,253,769</u>	
FUND BALANCE, ending			<u>\$ 4,449,498</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
DEBT SERVICE FUND**

Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 61,059	\$ 53,059
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>61,059</u>	<u>53,059</u>
EXPENDITURES				
Debt Service:				
Principal retirements	1,324,427	1,324,427	1,324,483	(56)
Interest and fiscal charges	<u>289,983</u>	<u>289,983</u>	<u>279,784</u>	<u>10,199</u>
Total expenditures	<u>1,614,410</u>	<u>1,614,410</u>	<u>1,604,267</u>	<u>10,143</u>
Excess (deficiency) of revenues over (under) expenditures	(1,606,410)	(1,606,410)	(1,543,208)	63,202
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,603,360</u>	<u>1,603,360</u>	<u>1,603,360</u>	-
Total other financing sources	<u>1,603,360</u>	<u>1,603,360</u>	<u>1,603,360</u>	-
Net change in fund balance	<u>\$ (3,050)</u>	<u>\$ (3,050)</u>	60,152	<u>\$ 63,202</u>
FUND BALANCE, beginning			<u>271,323</u>	
FUND BALANCE, ending			<u>\$ 331,475</u>	

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CAPITAL PROJECT FUND**

Year Ended June 30, 2024

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Federal and state grants	\$ -	\$ -	\$ 49,756	\$ 49,756
Miscellaneous:				
Interest and other	10,000	10,000	461,058	451,058
Prior year revenue	791,821	3,879,821	-	(3,879,821)
Total revenues	<u>801,821</u>	<u>3,889,821</u>	<u>510,814</u>	<u>(3,379,007)</u>
EXPENDITURES				
Capital outlay	<u>2,953,029</u>	<u>16,401,538</u>	<u>3,233,694</u>	<u>13,167,844</u>
Total expenditures	<u>2,953,029</u>	<u>16,401,538</u>	<u>3,233,694</u>	<u>13,167,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,151,208)</u>	<u>(12,511,717)</u>	<u>(2,722,880)</u>	<u>9,788,837</u>
OTHER FINANCING SOURCES				
Transfer in	<u>2,610,000</u>	<u>5,365,185</u>	<u>5,365,185</u>	<u>-</u>
Total other financing sources	<u>2,610,000</u>	<u>5,365,185</u>	<u>5,365,185</u>	<u>-</u>
Net change in fund balance	<u>\$ 458,792</u>	<u>\$ (7,146,532)</u>	2,642,305	<u>\$ 9,788,837</u>
FUND BALANCE, beginning			<u>5,513,804</u>	
FUND BALANCE, ending			<u>\$ 8,156,109</u>	

See independent auditor's report.

Financial Schedules



CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF CHANGES IN PROPERTY TAX RECEIVABLES

Year Ended June 30, 2024

<u>Tax Year</u>	<u>Balance June 30, 2022</u>	<u>Current Year Tax Levy</u>	<u>Taxes Collected</u>	<u>Tax Adjustments</u>	<u>Balance June 30, 2023</u>
2023	\$ -	\$ 13,671,638	\$ (13,241,287)	\$ 1,171	\$ 431,522
2022	402,308		(320,311)	995	82,992
2021	65,585	-	(35,328)	(9)	30,248
2020	16,044	-	(1,137)	-	14,907
2019	16,423	-	(6,744)	-	9,679
2018	11,483	-	(305)	-	11,178
2017	14,238	-	(175)	-	14,063
2016	7,958	-	(373)	-	7,585
2015	6,642	-	(481)	-	6,161
2014	5,563	-	-	-	5,563
2013	6,245	-	-	(6,245)	-
2012	<u>3,592</u>	<u>-</u>	<u>(18)</u>	<u>(3,574)</u>	<u>-</u>
	<u>\$ 556,081</u>	<u>\$ 13,671,638</u>	<u>\$ (13,606,159)</u>	<u>\$ (7,662)</u>	613,898
		Estimated property tax 2023-2024 tax levy			<u>13,671,638</u>
		Total property tax receivable			14,285,536
		Less allowance for doubtful accounts			<u>(99,384)</u>
		Total property tax receivable, net			<u>\$ 14,186,152</u>

Note: All uncollected delinquent taxes have been filed in accordance with applicable laws.

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE
SCHEDULE OF CHANGES IN LONG-TERM DEBT BY INDIVIDUAL ISSUE
June 30, 2024

Description of Indebtedness	Original Amount of issue	Interest Rate	Date of Issue	Final Maturity Date	Outstanding 7/1/2023	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Outstanding 6/30/2024
Governmental Activities									
<u>NOTES PAYABLE</u>									
Payable through Debt Service Fund									
Public Safety equip/improv capital outlay, Series 2014	\$ 1,900,000	2.00%	7/14/2014	5/31/2024	\$ 207,124	\$ -	\$ 207,124	\$ -	\$ -
Sanitation Equipment Capital outlay, Series 2019	\$ 350,000	2.73%	9/1/2019	9/1/2024	146,200	-	71,915	-	74,285
Total Notes Payable through Debt Service Fund					353,324	-	279,039	-	74,285
<u>CAPITAL LEASES</u>									
Payable through Debt Service Fund									
General Obligation refunding, Series 2016	\$ 1,400,000	2.25%	1/15/2016	12/1/2028	725,000	-	140,000	-	585,000
General Obligation public improvement, Series 2017	\$ 8,970,000	3.00%	2/3/2017	6/1/2036	6,580,000	-	440,000	-	6,140,000
General Obligation refunding, Series 2019	\$ 4,875,000	2.00 - 4.00%	9/6/2019	12/1/2029	3,610,000	-	465,000	-	3,145,000
Total Bonds Payable through Debt Service Fund					10,915,000	-	1,045,000	-	9,870,000
Total Governmental Activities					\$ 11,268,324	\$ -	\$ 1,324,039	\$ -	\$ 9,944,285
Business-Type Activities									
<u>BONDS PAYABLE</u>									
Payable through Sewer Fund									
General Obligation, Series 2016	\$ 6,135,000	2.25%	1/15/2016	12/1/2028	\$ 3,495,000	\$ -	\$ 995,000	\$ -	\$ 2,500,000
General Obligation, Series 2020	\$ 4,195,000	1.05 - 2.00%	12/18/2020	6/30/2032	3,780,000	-	390,000	-	3,390,000
Total Payable Sewer Fund					7,275,000	-	1,385,000	-	5,890,000
Payable through Power System Fund									
Broadband rev and tax, Series 2014/2015	\$ 9,100,000	1.79%	12/19/2014	3/1/2025	1,950,000	-	965,000	-	985,000
Total Payable Power System Fund					1,950,000	-	965,000	-	985,000
Payable through Water System Fund									
Revenue Bonds, Series 2021	\$ 6,770,000	2.00 - 5.00%	12/21/2021	12/1/1933	6,770,000	-	1,250,000	-	5,520,000
Total Payable Water System Fund					6,770,000	-	1,250,000	-	5,520,000
Total Bonds Payable Business-Type					15,995,000	-	3,600,000	-	12,395,000
Total Business-Type Activities					\$ 15,995,000	\$ -	\$ 3,600,000	\$ -	\$ 12,395,000

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT**

June 30, 2024

Year Ending June 30,	General Obligation Refunding & Improvement Bonds - 2016 - General Fund		General Obligation Bonds - 2017		General Obligation Bonds - 2019		Equipment Capital Outlay Note 2019		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 145,000	\$ 11,531	\$ 450,000	\$ 155,450	\$ 485,000	\$ 73,000	\$ 73,875	\$ 2,050	\$ 1,153,875	\$ 242,031
2026	145,000	8,269	460,000	146,450	505,000	53,200	-	-	\$ 1,110,000	\$ 207,919
2027	150,000	4,950	470,000	137,250	525,000	37,850	-	-	\$ 1,145,000	\$ 180,050
2028	142,900	1,631	480,000	127,850	530,000	27,300	-	-	\$ 1,152,900	\$ 156,781
2029	-	-	490,000	117,050	545,000	16,500	-	-	\$ 1,035,000	\$ 133,550
2030	-	-	500,000	106,026	555,000	5,500	-	-	\$ 1,055,000	\$ 111,526
2031	-	-	510,000	93,526	-	-	-	-	\$ 510,000	\$ 93,526
2032	-	-	525,000	80,776	-	-	-	-	\$ 525,000	\$ 80,776
2033	-	-	540,000	67,650	-	-	-	-	\$ 540,000	\$ 67,650
2034	-	-	555,000	51,450	-	-	-	-	\$ 555,000	\$ 51,450
2035	-	-	570,000	34,800	-	-	-	-	\$ 570,000	\$ 34,800
2036	-	-	590,000	17,700	-	-	-	-	\$ 590,000	\$ 17,700
2037	-	-	-	-	-	-	-	-	\$ -	\$ -
Total	<u>\$ 582,900</u>	<u>\$ 26,381</u>	<u>\$ 6,140,000</u>	<u>\$ 1,135,978</u>	<u>\$ 3,145,000</u>	<u>\$ 213,350</u>	<u>\$ 73,875</u>	<u>\$ 2,050</u>	<u>\$ 9,941,775</u>	<u>\$ 1,377,759</u>

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
SEWER SYSTEM**

June 30, 2024

Year Ending June 30,	General Obligation Refunding Bonds - 2016		General Obligation Refunding Bonds - 2020		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 1,025,000	\$ 44,719	\$ 395,000	\$ 45,640	\$ 1,420,000	\$ 90,359
2026	360,000	29,138	405,000	37,640	765,000	66,778
2027	365,000	20,982	415,000	29,440	780,000	50,422
2028	375,000	12,657	425,000	23,165	800,000	35,822
2029	375,000	4,219	425,000	18,809	800,000	23,028
2030	-	-	435,000	14,076	435,000	14,076
2031	-	-	440,000	8,825	440,000	8,825
2032	-	-	450,000	3,038	450,000	3,038
Total	<u>\$ 2,500,000</u>	<u>\$ 111,715</u>	<u>\$ 3,390,000</u>	<u>\$ 180,633</u>	<u>\$ 5,890,000</u>	<u>\$ 292,348</u>

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF DEBT SERVICE REQUIREMENTS
WATER SYSTEM

June 30, 2024

Year Ending June 30,	2023 Waterworks System Revenue Anticipation Notes		Water Revenue Bonds - 2021		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ -	\$ 369,141	\$ 780,000	\$ 207,900	\$ 780,000	\$ 577,041
2026	7,880,103.00	187,530.00	820,000	167,900	8,700,103	355,430
2027	-	-	860,000	125,900	860,000	125,900
2028	-	-	455,000	93,025	455,000	93,025
2029	-	-	480,000	69,650	480,000	69,650
2030	-	-	505,000	45,025	505,000	45,025
2031	-	-	530,000	27,100	530,000	27,100
2032	-	-	540,000	16,400	540,000	16,400
2033	-	-	550,000	5,500	550,000	5,500
Total	<u>\$ 7,880,103</u>	<u>\$ 556,671</u>	<u>\$ 5,520,000</u>	<u>\$ 758,400</u>	<u>\$ 13,400,103</u>	<u>\$ 1,315,071</u>

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
POWER SYSTEM**

June 30, 2024

Year Ending June 30,	2014/2015 Broadband Telecommunications Revenue & Tax Refunding Bonds - 2014/215		Total	
	Principal	Interest	Principal	Interest
2025	985,000	17,632	985,000	17,632
Total	<u>\$ 985,000</u>	<u>\$ 17,632</u>	<u>\$ 985,000</u>	<u>\$ 17,632</u>

See independent auditor's report.

City of Columbia, Tennessee

Continuing Disclosure Report

For the Fiscal Year ended June 30, 2024

Base CUSIP: **198558**
 198630
 198576
 198612

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Table of Contents

Cover Page	E - 7
Table of Contents	E - 8
Summary of Outstanding Debt	E - 9
Population Trends and Debt Ratios	E - 10
General Obligation Debt Service Requirements	E - 11
Sewer System Debt Service Requirements	E - 12
Broadband Debt Service Requirements	E - 13
Water System Debt Service Requirements	E - 14
Power System Debt Service Requirements	E - 15
Property Valuation and Property Tax	E - 16
Total Government Operating Funds	E - 17
General Fund Operating Funds	E - 18
Sewer Fund Net Position Change	E - 19
Broadband Net Position Change	E - 20
Water System Net Position Change	E - 21
Power System Net Position Change	E - 22
Cable Rates	E - 23

ATTACHMENT: 2024 City of Columbia ACFR

CITY OF COLUMBIA
SUMMARY OF OUTSTANDING DEBT
(as of June 30, 2024)

Original Issue Amount	Issue	Date Issued	Final Maturity Date	Interest Rate	Amount Outstanding 6/30/2024
General Obligation Bonds:					
\$ 1,400,000	General Obligation Refunding Bonds, Series 2016 (General Government Portion)	1/15/2016	12/1/2028	2.25%	\$ 585,000
8,970,000	General Obligation Public Improvement Bonds , Series 2017	2/3/2017	6/1/2036	3.00%	6,140,000
4,875,000	General Obligation Refunding Bonds, Series 2019	9/6/2019	12/1/2029	2.00% - 4.00%	3,145,000
Total General Obligation Bonds					\$ 9,870,000
General Obligation Notes:					
\$ 350,000	Sanitation Capital Outlay Notes, Series 2019	9/1/2019	9/1/2024	2.73%	\$ 74,285
Total General Obligation Notes					\$ 74,285
Total General Obligation Debt					\$ 9,944,285
Self- Supporting Utility Debt (also secured by general obligation pledge of City):					
Sewer Fund Debt:					
\$ 6,135,000	General Obligation Refunding Bonds, Series 2016 (Sewer Portion)	1/15/2016	12/1/2028	2.25%	\$ 2,500,000
4,195,000	General Obligation Refunding Bonds, Series 2020 (Sewer)	12/18/2020	12/1/2031	1.00% - 2.00%	3,390,000
Total Sewer Fund Debt					\$ 5,890,000
Columbia Broadband System Debt (only portion also secured by general obligation pledge of City):					
\$ 9,100,000	Broadband Telecommunications Network Revenue and Tax	12/19/2014	3/1/2025	1.79%	\$ 985,000
Total Columbia Broadband System Debt					\$ 985,000
Columbia Water System Debt (only portion also secured by general obligation pledge of City):					
\$ 6,770,000	Waterworks System Revenue Bonds, Series 2021	12/21/2021	12/1/2032	2.00-5.00%	\$ 5,520,000
7,880,103	Waterworks System Revenue Bonds, Series 2023	12/23/2023	12/22/2025	4.67%	7,880,103
Total Columbia Water System Debt					\$ 13,400,103
Total Self- Supporting Utility Debt					\$ 20,275,103
Total Current Outstanding Debt					\$ 30,219,388
Debt Statement as of June 30, 2024					
Outstanding Debt					
Total Current Outstanding Debt					\$ 30,219,388
Gross Direct Debt					\$ 30,219,388
Less: Self -Supporting Debt					(20,275,103)
Net Direct Debt					\$ 9,944,285
Net Overlapping Debt					
City Portion of Maury County Debt					\$ 126,184,639
Total Net Overlapping Debt					126,184,639
Overall Net Debt					<u>\$ 136,128,924</u>

DEBT RECORD OF COLUMBIA

There is no record of a default on bond principal and interest from information available .

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for year ended June 30, 2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
POPULATION TRENDS AND DEBT RATIOS
(as of June 30, 2024)

POPULATION

	<u>City</u>	<u>Tennessee</u>
2023 Census and American Community Survey	47,445	7,126,489
2022 Census and American Community Survey	45,792	7,051,339
2021 Census and American Community Survey	43,340	6,975,218
2020 Census and American Community Survey	41,690	6,910,840
2019 Census and American Community Survey	40,494	6,829,174
2018 Census and American Community Survey	39,475	6,771,631
2017 Census and American Community Survey	38,407	6,708,799
2016 Census and American Community Survey	37,316	6,646,010
2015 Census and American Community Survey	36,569	6,591,170
2014 Census and American Community Survey	35,935	6,541,223

PER CAPITA DEBT RATIO

Outstanding Debt	\$ 636.94
Gross Direct Debt	636.94
Net Direct Debt	209.60
Total Net Overlapping	2,659.60
Overall Net Debt	2,869.19

DEBT RATIOS

	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
Outstanding Debt to	1.98%	0.58%
Gross Direct Debt to	1.98%	0.58%
Net Direct Debt to	0.65%	0.19%
Total Net Overlapping Debt to	8.28%	2.42%
Overall Net Debt to	8.94%	2.61%

DEBT TREND

Debt Category	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020
General Obligation Bonds & Loan Agreements	\$ 9,870,000	\$ 10,915,000	\$ 11,920,000	\$ 12,890,000	\$ 13,824,207
General Obligation Notes	74,285	353,324	675,075	989,425	1,436,385
Sewer Fund Bonds & Loan Agreements	5,890,000	7,275,000	8,630,000	9,915,000	11,000,000
Water Revenue & Tax Bonds	13,400,103	6,770,000	6,770,000	10,640,000	11,855,000
Broadband Telecom Revenue & Tax Bonds	985,000	1,950,000	2,900,000	3,830,000	4,740,000
Total Outstanding Debt	\$ 30,219,388	\$ 27,263,324	\$ 30,895,075	\$ 38,264,425	\$ 42,855,592

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for years ending 2020 -2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
GOVERNMENTAL ACTIVITIES
DEBT SERVICE REQUIREMENTS
(as of June 30, 2024)

Year No.	Year Ended June 30	Total Outstanding Bonds & Notes Principal	Percent Principal Retired	Total Outstanding Bonds & Notes Interest	Total Debt Service Requirements
1	2025	\$ 1,153,891		\$ 242,153	\$ 1,396,044
2	2026	1,110,000		207,919	1,317,919
3	2027	1,145,000		180,050	1,325,050
4	2028	1,155,000		156,781	1,311,781
5	2029	1,035,000	56.30%	133,600	1,168,600
6	2030	1,055,000		111,575	1,166,575
7	2031	510,000		93,525	603,525
8	2032	525,000		80,775	605,775
9	2033	540,000		67,650	607,650
10	2034	555,000	32.03%	51,450	606,450
11	2035	570,000		34,800	604,800
12	2036	590,000		17,700	607,700
		<u>\$ 9,943,891</u>	<u>100.00%</u>	<u>\$ 1,377,978</u>	<u>\$ 11,321,869</u>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for year ended June 30, 2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
SEWER FUND
DEBT SERVICE REQUIREMENTS
(as of June 30, 2024)

Year No.	Year Ended June 30	Total Outstanding Bonds & Notes Principal	Percent Principal Retired	Total Outstanding Bonds & Notes Interest	Total Debt Service Requirements
1	2025	\$ 765,000		\$ 66,778	\$ 831,778
2	2026	780,000		50,421	830,421
3	2027	800,000		35,821	835,821
4	2028	800,000		23,028	823,028
5	2029	435,000	80.09%	14,076	449,076
6	2030	440,000		8,825	448,825
7	2031	450,000		3,038	453,038
		<u>\$ 4,470,000</u>	<u>100.00%</u>	<u>\$ 201,986</u>	<u>\$ 4,671,986</u>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for year ended June 30, 2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
BROADBAND TELECOMMUNICATIONS NETWORK REVENUE
DEBT SERVICE REQUIREMENTS
(as of June 30, 2024)

Year No.	Year Ended June 30	Total Outstanding Bonds & Notes Principal	Percent Principal Retired	Total Outstanding Bonds & Notes Interest	Total Debt Service Requirements
1	2025	\$ 985,000	100.00%	\$ 17,632	\$ 1,002,632
		\$ 985,000	100.00%	\$ 17,632	\$ 1,002,632

Source: Columbia Power and Water System ACFR/Audit Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

CITY OF COLUMBIA
DEBT SERVICE REQUIREMENTS - COLUMBIA WATER SYSTEM
(as of June 30, 2024)

Year No.	Year Ending June 30	Total Outstanding Bonds & Notes Principal	Percent Principal Retired	2.00%-5.00% 2021 Water System		4.67% 2023 Water System Revenue Anticipation Notes Principal		4.67% 2023 Water System Revenue Anticipation Notes Interest		Total Debt Service Requirements
				Revenue Bonds Interest			Percent Principal Retired			
1	2025	\$ 780,000		\$ 207,900		\$ -		\$ 369,141		\$ 1,357,041
2	2026	820,000		167,900		7,880,103		187,530		9,055,533
3	2027	860,000		125,900		-		-		985,900
4	2028	455,000		93,025		-		-		548,025
5	2029	480,000	61.50%	69,650		-	100.00%	-		549,650
6	2030	505,000		45,025		-		-		550,025
7	2031	530,000		27,100		-		-		557,100
8	2032	540,000		16,400		-		-		556,400
9	2033	550,000		5,500		-		-		555,500
		<u>\$ 5,520,000</u>	<u>100.00%</u>	<u>\$ 758,400</u>		<u>\$ 7,880,103</u>		<u>\$ 556,671</u>		<u>\$ 14,715,174</u>

Source: Columbia Power and Water System ACFR/Audit Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

DEBT SERVICE REQUIREMENTS - COLUMBIA POWER SYSTEM

(as of June 30, 2024)

THERE IS NOT A DEBT SCHEDULE FOR COLUMBIA POWER SYSTEM AS THE ELECTRIC DIVISION OF THE POWER SYSTEM IS DEBT FREE.

Source: Columbia Power and Water System ACFR/Audit Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

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CITY OF COLUMBIA
PROPERTY VALUATION AND PROPERTY TAX
(as of June 30, 2024)

	Fiscal Year Tax Year	2023-2024 2023	2022-2023 2022	2021-2022 2021	2020-2021 2020	2019-2020 2019
ESTIMATED ACTUAL VALUES						
Residential & Farm		\$ 3,827,238,740	\$ 3,583,076,600	\$ 2,210,888,900	\$ 2,104,249,200	\$ 2,025,018,800
Commercial & Industrial		1,350,853,763	1,264,048,063	999,789,200	974,064,800	912,508,300
Personal Tangible Property		393,499,650	364,488,262	338,214,015	311,093,155	442,041,372
Public Utilities		538,800	538,800	510,700	510,700	510,700
Total Estimated Actual Values		\$ 5,572,130,953	\$ 5,212,151,725	\$ 3,549,402,815	\$ 3,389,917,855	\$ 3,380,079,172
Annual Percentage Change		6.91%	0.00%	46.85%	4.70%	0.29%
Estimated Per Capita Amount		\$ 121,684	\$ 113,822	\$ 120,262	\$ 85,138	\$ 83,714
ASSESSED VALUES						
Residential & Farm (at 25%)		\$ 956,809,685	\$ 895,769,150	\$ 552,722,225	\$ 526,062,300	\$ 506,254,700
Commercial & Industrial (at 40%)		540,341,505	505,619,225	399,915,680	389,625,920	365,003,320
Personal Tangible Property (at 30% - 40%)		129,933,993	121,490,851	101,553,840	95,778,533	157,049,490
Public Utilities (at 30% -55%)		296,340	296,340	280,885	280,885	280,885
Total Assessed Values		\$ 1,627,381,523	\$ 1,523,175,566	\$ 1,054,472,630	\$ 1,011,747,638	\$ 1,028,588,395
Annual Percentage Change		6.84%	0.00%	44.45%	4.22%	-1.64%
Estimated Per Capita Amount		\$ 35,539	\$ 33,263	\$ 35,145	\$ 25,293	\$ 24,985.12
Appraisal Ratio		100.00%	100.00%	100.00%	100.00%	100.00%
Assessed Values to Actual Values		29.21%	29.22%	29.22%	29.71%	29.85%
Property Tax Rate		\$0.8251	\$0.8251	\$1.1597	\$1.1597	\$1.1597
Tax Levied		\$ 13,671,638	\$ 12,795,025	\$ 12,500,116	\$ 11,971,756	\$ 12,198,049
Collections						
Current Fiscal Year		\$ 13,606,159	\$ 12,678,443	\$ 12,607,900	\$ 12,013,222	\$ 12,229,474
Percent Collected Current FY		99.52%	99.09%	100.86%	100.35%	100.26%
Delinquent Taxes as of June 30		\$ 613,898	\$ 556,081	\$ 442,145	\$ 525,265	\$ 574,003
Delinquent Taxes as % of Levy		4.49%	3.46%	4.20%	4.79%	4.82%

TOP TEN TAXPAYERS

Business	Type of Business	Tax Year 2023 Assessed Value*	Assessed Value as a % of Total Assessment
TN Farmers Life Ins. Co.	Insurance	\$ 38,007,728	2.34%
TRH Health Insurance	Insurance	\$ 8,970,491	0.55%
Arden Village Apartments	Housing	\$ 8,682,360	0.53%
Southland City Limits LLC	Housing	\$ 7,726,400	0.47%
TN Farm Bureau Fed Inc.	Insurance	\$ 7,441,400	0.46%
ERGH Investors, LLC	Housing	\$ 7,265,240	0.45%
Bostelman Realty, LLC	Housing	\$ 6,399,470	0.39%
Walmart	Retail	\$ 6,100,000	0.37%
Burchell Properties	Housing	\$ 6,058,845	0.37%
NHC - Maury Regional Healthcare	Health Care	\$ 6,043,640	0.37%
		\$ 102,695,574	

*Tax Year 2023 property taxes due and collected during FY 2024.

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2020-2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
STATEMENT OF OPERATING REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS
(as of June 30, 2024)

	2024	2023	2022	2021	2020
REVENUES					
Taxes	\$ 38,545,688	\$ 36,783,726	\$ 35,074,465	\$ 31,574,594	\$ 27,763,948
Intergovernmental Revenue	7,780,016	7,642,743	8,428,701	9,040,012	7,687,250
Licenses & Permits	2,805,958	2,241,184	2,604,458	1,737,096	1,189,603
Fine and Forfeits	236,913	534,812	226,437	360,551	352,176
Charges for Services	5,132,688	4,311,811	4,170,424	3,964,403	3,980,230
Other Revenue	3,820,557	8,517,184	3,224,196	2,446,451	2,421,420
Debt Issuance	-	-	-	-	442,451
Operating Transfers In	8,813,624	6,233,347	6,388,486	8,265,343	3,462,233
Total Revenues & Other Sources	<u>\$ 67,135,444</u>	<u>\$ 66,264,807</u>	<u>\$ 60,117,167</u>	<u>\$ 57,388,450</u>	<u>\$ 47,299,311</u>
EXPENDITURES					
Current					
General Government	\$ 9,974,456	\$ 12,155,403	\$ 7,541,557	\$ 6,030,151	\$ 8,970,180
Public Works	4,843,694	4,763,953	4,368,697	3,608,932	4,889,943
Sanitation	4,795,864	3,623,417	4,723,229	3,892,993	3,460,281
Public Safety	21,704,990	19,594,072	17,986,350	17,409,291	16,681,541
Recreation	3,118,820	3,015,535	2,758,457	2,425,763	2,398,037
Community Support	2,131,598	2,687,705	1,704,448	1,696,532	3,532,251
Industrial Development Board	30,000	-	1,709,313	63,650	-
Capital Outlay	3,233,694	2,229,145	1,913,766	6,090,062	6,688,256
Debt Service	1,604,267	1,645,431	1,645,464	1,777,680	1,881,849
Operating Transfer Out	6,968,545	4,557,239	4,617,508	6,570,328	1,887,163
Total Expenditures & Other Uses	<u>\$ 58,405,928</u>	<u>\$ 54,271,900</u>	<u>\$ 48,968,789</u>	<u>\$ 49,565,382</u>	<u>\$ 50,389,501</u>
Proceeds from sale of capital assets	\$ 44,676	\$ -	\$ 53,276	\$ -	\$ -
Excess of Revenues & Other Source					
Over (Under) Expenditures & Other Uses	8,729,516	11,992,907	11,148,378	7,823,068	(3,090,190)
Fund Balance, July 1	\$ 64,516,860	\$ 54,023,953	\$ 42,822,299	\$ 34,999,231	\$ 38,089,421
Restatement	-	(1,500,000)	-	-	-
Fund Balance, June 30	<u>\$ 73,291,052</u>	<u>\$ 64,516,860</u>	<u>\$ 54,023,953</u>	<u>\$ 42,822,299</u>	<u>\$ 34,999,231</u>

FUND BALANCES

	2024	2023	2022	2021	2020
GOVERNMENTAL FUNDS					
General Fund	\$ 54,570,000	\$ 49,635,413	\$ 43,467,000	\$ 35,553,556	\$ 29,364,003
Sanitation Fund	1,850,465	1,938,748	1,744,153	2,796,425	1,798,664
State Street Aid Fund	3,465,359	2,419,019	1,961,044	883,852	1,487,175
Drug Fund	420,035	439,515	241,366	219,970	192,892
Streets & Transportation Fund	48,111	45,269	33,810	22,975	18,972
Industrial Development Board	4,449,498	4,253,769	5,188,893	1,378,750	262,005
Debt Service Fund	331,475	271,323	229,390	226,428	143,407
Capital Project Fund	8,156,109	5,513,804	4,323,297	1,740,343	1,732,113
Total Governmental Funds	<u>\$ 73,291,052</u>	<u>\$ 64,516,860</u>	<u>\$ 57,188,953</u>	<u>\$ 42,822,299</u>	<u>\$ 34,999,231</u>

NET POSITION

	2024	2023	2022	2021	2020
PROPRIETARY FUNDS					
Sewer Fund	\$ 97,055,935	\$ 87,465,434	\$ 79,307,644	\$ 72,930,158	\$ 68,095,034
Power System	107,016,141	101,214,535	95,624,294	88,335,670	81,895,490
Water System	100,418,165	89,214,869	79,631,389	74,021,323	69,576,318
Total Proprietary Funds	<u>\$ 304,490,241</u>	<u>\$ 277,894,838</u>	<u>\$ 254,563,327</u>	<u>\$ 235,287,151</u>	<u>\$ 219,566,842</u>

LOCAL OPTION SALES TAX COLLECTIONS

	2024	2023	2022	2021	2020
General Fund	\$ 19,654,494	\$ 18,900,208	\$ 17,516,135	\$ 15,620,379	\$ 11,785,162
% of Increase	3.99%	7.90%	12.14%	32.54%	8.45%

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2020-2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
STATEMENT OF OPERATING REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GENERAL FUND
(as of June 30, 2024)

	2024	2023	2022	2021	2020
REVENUES					
Taxes	\$ 38,545,688	\$ 36,783,726	\$ 35,074,465	\$ 31,574,594	\$ 27,763,948
Intergovernmental Revenue	6,188,221	5,844,283	6,358,557	5,103,373	4,127,318
Licenses & Permits	2,805,958	2,241,184	2,604,458	1,737,096	1,189,603
Fine and Forfeitures	145,350	198,101	164,270	208,107	244,260
Charges for Services	462,768	438,465	415,613	305,080	409,919
Other Revenue	2,844,168	1,667,558	(95,462)	1,068,002	692,055
Operating Transfers In	1,845,079	1,676,108	1,770,978	1,695,015	1,580,070
Total Revenues & Other Sources	<u>\$ 52,837,232</u>	<u>\$ 48,849,425</u>	<u>\$ 46,292,879</u>	<u>\$ 41,691,267</u>	<u>\$ 36,007,173</u>
EXPENDITURES					
Current					
General Government	\$ 9,974,456	\$ 12,155,403	\$ 9,246,005	\$ 7,726,683	\$ 8,970,180
Public Works	4,286,739	3,709,562	4,013,512	3,043,873	3,174,978
Public Safety	21,573,480	19,443,759	17,944,442	17,265,038	16,572,595
Recreation	3,118,820	3,015,535	2,758,457	2,425,763	2,398,037
Community Support	2,131,598	-	-	-	-
Operating Transfers Out	6,817,552	4,356,753	4,417,019	5,040,357	1,822,688
Total Expenditures & Other Uses	<u>\$ 47,902,645</u>	<u>\$ 42,681,012</u>	<u>\$ 38,379,435</u>	<u>\$ 35,501,714</u>	<u>\$ 32,938,478</u>
Excess of Revenues & Other Source					
Over (Under) Expenditures & Other Uses	\$ 4,934,587	\$ 6,168,413	\$ 7,913,444	\$ 6,189,553	\$ 3,068,695
Fund Balance , July 1	<u>\$ 49,635,413</u>	<u>\$ 43,467,000</u>	<u>\$ 35,553,556</u>	<u>\$ 29,364,003</u>	<u>\$ 26,295,308</u>
Fund Balance , June 30	<u>\$ 54,570,000</u>	<u>\$ 49,635,413</u>	<u>\$ 43,467,000</u>	<u>\$ 35,553,556</u>	<u>\$ 29,364,003</u>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2020-2024 by Henderson, Hutcherson & McCullough.

CITY OF COLUMBIA
STATEMENT OF OPERATING REVENUES, EXPENSES
AND CHANGES IN NET POSITION- SEWER FUND
(as of June 30, 2024)

	2024	2023	2022	2021	2020
OPERATING REVENUES					
Services	\$ 16,212,810	\$ 14,259,966	\$ 13,268,444	\$ 12,070,520	\$ 10,819,190
Other Revenues	1,082,998	-	1,967,937	-	-
Total Operating Revenues	17,295,808	14,259,966	15,236,381	12,070,520	10,819,190
OPERATING EXPENSES					
Other Direct Expenses	7,955,360	6,280,434	5,302,087	5,599,323	5,521,534
Depreciation	2,717,422	2,654,142	2,454,273	2,487,346	2,534,583
Total Operating Expenses	10,672,782	8,934,576	7,756,360	8,086,669	8,056,117
Operating Income	6,623,026	5,325,390	7,480,021	3,983,851	2,763,073
Non-Operating Revenues (Expenses)					
Other Non-Operating Net Rev. (Exp.)	1,999,702	1,232,127	382,078	330,505	371,623
Interest Expense	(185,271)	(214,307)	(235,849)	(306,097)	(345,634)
Total Non-Operating Rev. (Exp.)	1,814,431	1,017,820	146,229	24,408	25,989
Net Income (Loss) Before Contributions	8,437,457	6,343,210	7,626,250	4,008,259	2,789,062
Transfer Out	(280,746)	(276,930)	(378,498)	(388,994)	(493,186)
Capital contributions - utility plant	1,433,790	2,091,510	485,010	608,760	651,780
Capital Grant					
Change in Net Assets	\$ 9,590,501	\$ 8,157,790	\$ 7,732,762	\$ 4,228,025	\$ 2,947,656
Prior Year Adjustment					
Net Assets - Prior Year (as restated)	\$ 87,465,434	\$ 79,307,644	\$ 71,574,882	\$ 67,346,857	\$ 64,399,201
Net Assets - Current Year	\$ 97,055,935	\$ 87,465,434	\$ 79,307,644	\$ 71,574,882	\$ 67,026,101

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for years ending 2020-2024 by Henderson, Hutcherson & McCullough.

	SEWER CUSTOMERS				
Property Type	2024	2023	2022	2021	2020
Apartment	4,313	4,159	3,478	3,491	3,159
Residential	16,784	16,065	15,192	14,649	14,001
Commercial	2,101	2,021	2,041	2,057	1,974
Industrial	10	11	11	11	11
Total	23,208	22,256	20,722	20,208	19,145

Source - City of Columbia Tennessee Officials

TEN LARGEST SEWER CUSTOMERS			
Customer Name	Type of Business	Consumption*	Billed Amount
General Motors	Automotive	209,926	\$1,087,251
Columbia Housing Authority	Housing	190,290	\$88,921
Boing US Holding Company	Automotive	155,283	\$78,969
Columbia MHP, LLC	Housing	120,525	\$70,293
The Ashley Apartments	Housing	117,166	\$61,025
Fresenius Medical Care of Columbia	Healthcare	85,706	\$43,619
ERGH Investors, LLC	Housing	74,710	\$43,373
Maury County Government	Government	80,267	\$41,475
SREIT Columbia Hills, LLC	Housing	74,840	\$40,584
Graymere Apartments	Housing	74,506	\$38,078

* Hundreds of Gallons

Source - City of Columbia Tennessee Officials

	SEWER RATES	
	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Minimum Bill/ Charge	\$17.99	\$34.18
Charge per Unit	\$5.88/1000 gallons	\$11.16/1000 gallons

Source - City of Columbia Tennessee Officials.

CITY OF COLUMBIA
STATEMENT OF OPERATING REVENUES, EXPENSES, AND CHANGES IN NET POSITION
COLUMBIA POWER & WATER SYSTEMS: BROADBAND DIVISION
(as of June 30, 2024)

	2024	2023	2022	2021	2020
Operating Revenues	\$ 9,103,905	\$ 9,332,866	\$ 9,287,866	\$ 8,921,453	\$ 8,539,511
Operating Expenses	7,461,814	7,660,305	7,484,281	7,309,162	7,560,382
Operating Income	1,642,091	1,672,561	1,803,585	1,612,291	979,129
Non- Operating Revenues (Expenses)	(24,882)	(28,805)	(47,519)	(71,351)	(94,897)
Income Before Contributions	1,617,209	1,643,756	1,756,066	1,540,940	884,232
Capital Contributions - Utility Plant	-	4,468	38,027	10,372	1,863
Increase In Net Position	\$ 1,617,209	\$ 1,648,224	\$ 1,794,093	\$ 1,551,312	\$ 886,095
Prior Year Adjustment	\$ (236,968)	\$ -	\$ -	\$ -	\$ -
Net Position - Beginning of Year	\$ 7,066,139	\$ 5,417,915	\$ 3,623,822	\$ 2,072,510	\$ 1,186,415
Net Position - End of Year	\$ 8,446,380	\$ 7,066,139	\$ 5,417,915	\$ 3,623,822	\$ 2,072,510

Source: Columbia Power and Water System ACFR Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

Number of Subscribers by Service
as of June 30, 2024

Cable :

Basic	1,607
Expanded Basic	1,397
Digital	565
Premium	149
High Definition	435
Telephone	811
Total Subscribers	6,951

Internet:

Residential	5,794
Commercial	369
Other	117
Total	6,280

Source: Columbia Power and Water System - Broadband Division Monthly Report for June 2024

CITY OF COLUMBIA
SUMMARY OF REVENUE, EXPENSES AND
CHANGES IN NET POSITION - COLUMBIA WATER SYSTEM
(as of June 30, 2024)

	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>
Revenues and Expenses					
Operating Revenues	\$ 18,067,077	\$ 17,136,600	\$ 14,700,682	\$ 13,632,433	\$ 13,074,181
Operating Expenses	14,027,715	12,075,137	10,745,652	10,048,355	9,566,948
Operating Income	<u>4,039,362</u>	<u>5,061,463</u>	<u>3,955,030</u>	<u>3,584,078</u>	<u>3,507,233</u>
Non-Operating Revenue (Expense)	<u>(302,004)</u>	<u>(187,158)</u>	<u>(340,207)</u>	<u>(474,357)</u>	<u>(477,757)</u>
Income Before Transfers and Contributions	<u>3,737,358</u>	<u>4,874,305</u>	<u>3,614,823</u>	<u>3,109,721</u>	<u>3,029,476</u>
Transfers and Contributions	7,465,938	4,709,175	1,995,243	1,335,284	656,398
Increase (Decrease) In Net Position	<u>\$ 11,203,296</u>	<u>\$ 9,583,480</u>	<u>\$ 5,610,066</u>	<u>\$ 4,445,005</u>	<u>\$ 3,685,874</u>
Net Position - Beginning of Year	<u>\$ 89,214,869</u>	<u>\$ 79,631,389</u>	<u>\$ 74,021,323</u>	<u>\$ 69,576,318</u>	<u>\$ 65,890,444</u>
Net Position - End of Year	<u>\$ 100,418,165</u>	<u>\$ 89,214,869</u>	<u>\$ 79,631,389</u>	<u>\$ 74,021,323</u>	<u>\$ 69,576,318</u>

Source: Columbia Power and Water System ACFR Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

TOP TEN COLUMBIA WATER SYSTEM CUSTOMERS

<u>Business</u>	<u>Type of Business</u>	<u>Consumption*</u>	<u>Billed Amount</u>
Maury County Water System	Utility	6,743,947	\$ 2,077,701
City of Spring Hill	Municipal	4,618,126	\$ 1,400,206
General Motors, LLC	Manufacturing	2,681,670	\$ 1,234,458
Mersen USA	Manufacturing	767,330	\$ 353,862
Ultium Cells, LLC	Manufacturing	711,044	\$ 327,970
City of Columbia	Municipal	516,342	\$ 191,277
Tennessee Distilling Group, LLC	Beverage	348,134	\$ 125,248
Maury Regional Medical Center	Healthcare	328,888	\$ 120,002
Nashville Ready Mix of Columbia, LLC	Manufacturing	273,392	\$ 97,403
Columbia Housing Authority	Housing	190,290	\$ 77,777

* Hundreds of Gallons

Source: Columbia Power & Water Systems Top Customer Report.

CITY OF COLUMBIA
SUMMARY OF REVENUE, EXPENSES AND
CHANGES IN NET POSITION - COLUMBIA POWER SYSTEM: ELECTRIC DIVISION
(as of June 30, 2024)

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Revenues and Expenses					
Operating Revenues	\$ 92,318,472	\$ 86,603,664	\$ 79,631,979	\$ 71,434,190	\$ 71,128,504
Operating Expenses	85,037,628	81,540,349	73,056,991	65,070,837	64,955,273
Operating Income	7,280,844	5,063,315	6,574,988	6,363,353	6,173,231
Non-Operating Revenue (Expense)	471,951	230,016	13,130	14,230	119,738
Income Before Transfers and Contributions	7,752,795	5,293,331	6,588,118	6,377,583	6,292,969
Transfers and Contributions	(1,762,268)	(1,351,314)	(1,093,587)	(1,488,715)	(1,162,378)
Increase (Decrease) In Net Position	\$ 5,990,527	\$ 3,942,017	\$ 5,494,531	\$ 4,888,868	\$ 5,130,591
Prior Year Adjustment	\$ (1,569,162)	\$ -	\$ -	\$ -	\$ -
Net Position - Beginning of Year	\$ 94,148,396	\$ 90,206,379	\$ 84,711,848	\$ 79,822,980	\$ 74,692,389
Net Position - End of Year	\$ 98,569,761	\$ 94,148,396	\$ 90,206,379	\$ 84,711,848	\$ 79,822,980

Source: Columbia Power and Water System ACFR Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

TOP TEN COLUMBIA POWER SYSTEM CUSTOMERS

Business	Type of Business	Consumption	Billed Amount
Ultium Cells, LLC	Manufacturing	77,034,481	\$ 6,895,840
Maury Regional Medical Center	Healthcare	25,205,856	\$ 2,400,489
City of Columbia	Municipal	9,779,342	\$ 1,000,722
Columbia Water System	Utility	9,125,882	\$ 873,039
Maury County Board of Education	Education	7,050,849	\$ 860,471
Tenneco Automotive Operating	Manufacturing	4,943,500	\$ 476,652
Columbia State Community College	Education	4,755,172	\$ 470,972
Samuel Son & Co., Inc.	Distributing	4,510,000	\$ 453,339
Documotion Research, Inc.	Manufacturing	4,461,600	\$ 415,442
Wal-Mart	Retail	4,330,000	\$ 412,826

Source: Columbia Power & Water Systems Top Customer Report.

CITY OF COLUMBIA
Broadband Telecommunication Network
Cable and Internet Rates
(as of June 30, 2024)

Standard Cable Rates:

Analog:

Basic	\$ 35.00
Expanded Basic	108.00

Digital:

Digital Gateway	123.00
Premium Services ⁽¹⁾	16.50

Internet: ⁽¹⁾

Residential :

PowerNet 100.0	50.00
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Commercial

Power Net Business 50.0	125.00
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⁽¹⁾ Price varies based on services selected.

Source: Columbia Power and Water System ACFR Report ending June 30, 2024 prepared by Alexander Thompson and Arnold PLLC.

Statistical Section



CITY OF COLUMBIA, TENNESSEE

Statistical Section Index

Year Ended June 30, 2023

This part of the City of Columbia's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help readers understand how the City's financial performance and well-being have changed over time.

F-1

Revenue Capacity

These Schedules contain information to help readers assess the City's most significant local revenue source is property tax.

F-6

Debt Capacity

These schedules present information to help readers assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

F-15

Demographic and Economic Information

These schedules offer demographic and economic indicators to help readers understand the environment within which the City's financial activities take place.

F-20

Operating Information

These schedules contain service and infrastructure data to help readers understand how the Information in the City's financial report relates to the services the City provides and the activities it performs.

F-22

CITY OF COLUMBIA, TENNESSEE
Financial Trends Information
Net Position by Component, Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities										
Net investment in capital assets	\$ 77,591,786	\$ 69,016,295	\$ 63,106,117	\$ 59,733,813	\$ 50,846,126	\$ 43,356,315	\$ 37,005,055	\$ 33,193,547	\$ 32,818,883	\$ 32,909,034
Restricted	10,544,934	7,823,074	7,823,074	5,484,319	3,883,439	5,735,917	3,010,799	2,364,870	3,478,803	3,098,146
Unrestricted	40,424,289	38,212,129	27,092,703	19,386,900	12,902,618	13,402,063	14,557,874	11,813,052	5,395,431	607,418
Total governmental activities net position	<u>\$128,561,009</u>	<u>\$115,051,498</u>	<u>\$ 98,021,894</u>	<u>\$ 84,605,032</u>	<u>\$ 67,632,183</u>	<u>\$ 62,494,295</u>	<u>\$ 54,573,728</u>	<u>\$ 47,371,469</u>	<u>\$ 41,693,117</u>	<u>\$ 36,614,598</u>
Business-type activities										
Net investment in capital assets	\$245,007,712	\$223,299,374	\$197,980,448	\$179,536,921	\$165,026,053	\$152,674,804	\$148,642,897	\$141,999,500	\$132,591,349	\$129,324,547
Restricted	2,530,694	2,468,713	3,190,376	3,454,641	3,086,687	3,022,152	2,940,308	2,856,591	3,678,813	3,600,713
Unrestricted	57,232,851	52,126,751	53,392,503	52,295,589	51,454,102	51,190,631	42,847,667	40,019,395	40,923,833	39,104,761
Total business-type activities net position	<u>\$304,771,257</u>	<u>\$277,894,838</u>	<u>\$254,563,327</u>	<u>\$235,287,151</u>	<u>\$219,566,842</u>	<u>\$206,887,587</u>	<u>\$194,430,872</u>	<u>\$184,875,486</u>	<u>\$177,193,995</u>	<u>\$172,030,021</u>
Primary government										
Net investment in capital assets	\$322,599,498	\$292,315,669	\$261,086,565	\$239,270,734	\$215,872,179	\$196,031,119	\$185,647,952	\$175,193,047	\$165,410,232	\$162,233,581
Restricted	13,075,628	10,291,787	11,013,450	8,938,960	6,970,126	8,758,069	5,951,107	5,221,461	7,157,616	6,698,859
Unrestricted	97,657,140	90,338,880	80,485,206	71,682,489	64,356,720	64,592,694	57,405,541	51,832,447	46,319,264	39,712,179
Total primary government net position	<u>\$433,332,266</u>	<u>\$392,946,336</u>	<u>\$352,585,221</u>	<u>\$319,892,183</u>	<u>\$287,199,025</u>	<u>\$269,381,882</u>	<u>\$249,004,600</u>	<u>\$232,246,955</u>	<u>\$218,887,112</u>	<u>\$208,644,619</u>

CITY OF COLUMBIA, TENNESSEE
Financial Trends Information
Changes in Net Position, Last Ten Fiscal Years*

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities:										
Revenues:										
Charges for services:										
Sanitation	\$ 4,669,920	\$ 3,873,346	\$ 3,754,811	\$ 3,659,323	\$ 3,570,311	\$ 3,498,553	\$ 3,400,515	\$ 3,300,628	\$ 3,199,487	\$ 3,072,873
Police	168,428	223,487	199,244	219,805	270,767	309,915	282,264	343,034	398,131	471,324
Other	3,337,678	2,937,095	3,049,421	2,220,460	1,683,234	1,492,235	1,408,922	1,292,109	641,081	642,148
Operating grants and contributions	7,324,833	7,118,512	7,313,896	6,302,511	5,171,661	5,139,714	5,067,588	4,857,405	1,098,479	1,293,895
Capital grants and contributions	457,116	3,100,799	3,500,022	3,909,634	4,066,839	3,202,828	3,550,580	793,864	184,530	2,137,572
General Revenues:										
Property taxes	13,582,620	12,735,027	12,633,089	11,994,320	12,270,028	12,164,763	11,641,901	11,051,383	11,081,793	10,945,490
Sales taxes	19,249,439	18,439,114	17,022,037	15,103,504	11,294,469	10,361,255	9,913,746	9,780,603	11,958,028	10,946,492
Other taxes	5,617,226	5,558,389	5,353,236	4,412,743	4,172,435	4,124,259	3,998,178	3,859,517	4,405,484	3,610,074
Miscellaneous	3,827,250	3,700,343	(123,063)	1,166,874	689,538	668,843	309,353	480,925	936,547	390,010
Total governmental activities revenues	\$ 58,234,510	\$ 57,686,112	\$ 52,702,693	\$ 48,989,174	\$ 43,189,282	\$ 40,962,365	\$ 39,573,047	\$ 35,759,468	\$ 33,903,560	\$ 33,509,878
Expenses:										
General government	\$ 8,598,861	\$ 8,358,540	\$ 7,068,195	\$ 3,498,207	\$ 4,904,389	\$ 8,516,355	\$ 3,899,359	\$ 4,336,380	\$ 4,912,611	\$ 4,950,758
Public Safety (Police and Fire)*	-	-	-	-	-	-	-	15,688,701	15,009,895	14,266,192
Police*	11,954,939	10,106,126	9,612,492	9,158,314	9,175,193	8,709,492	8,135,340	-	-	-
Fire*	10,119,975	8,827,584	8,412,648	8,157,062	7,948,573	7,024,187	8,486,501	-	-	-
Drug education & prevention*	131,510	150,313	41,908	178,753	123,947	252,226	185,337	-	-	-
Public Works	5,915,950	5,756,901	5,275,242	4,344,436	5,522,494	3,132,110	3,701,452	4,798,422	3,573,219	4,126,015
Sanitation	4,394,818	4,001,219	3,731,455	3,597,460	3,715,202	3,126,177	3,236,094	3,336,499	3,303,006	3,126,853
Parks and recreation	3,788,719	3,392,565	3,356,165	2,662,254	2,657,486	2,397,140	1,260,967	2,331,186	2,093,393	1,921,320
Development Services	2,161,598	4,329,843	3,413,761	1,760,182	5,044,550	1,406,147	1,219,548	1,238,258	1,194,238	1,025,890
Community Support	-	-	-	-	-	-	-	196,000	307,309	276,102
Program Costs	-	-	-	-	-	-	-	-	-	529,149
Interest on long-term debt	302,537	243,604	286,039	354,672	539,630	508,725	544,665	410,190	366,541	391,387
Total governmental activities expenses	\$ 47,368,907	\$ 45,166,695	\$ 41,197,905	\$ 33,711,340	\$ 39,631,464	\$ 35,072,559	\$ 30,669,263	\$ 32,335,638	\$ 30,760,212	\$ 30,613,666
Total governmental activities net expense	10,865,603	12,519,417	11,504,788	15,277,834	3,557,818	5,889,806	8,903,784	3,423,830	3,143,348	2,896,212
Total operating transfers	1,845,079	1,676,108	1,770,978	1,695,015	1,580,070	2,030,758	1,898,899	1,862,142	1,935,171	1,948,656
Total governmental activities change in net position	\$ 12,710,682	\$ 14,195,525	\$ 13,275,766	\$ 16,972,849	\$ 5,137,888	\$ 7,920,564	\$ 10,802,683	\$ 5,285,972	\$ 5,078,519	\$ 4,844,868
Business-type activities: Power, Water & Sewer										
Program revenues:										
Charges for services										
Power	\$ 100,891,443	\$ 95,431,121	\$ 88,414,574	\$ 79,837,168	\$ 79,176,569	\$ 79,127,484	\$ 78,026,176	\$ 74,364,525	\$ 69,032,354	\$ 69,400,709
Water	18,067,077	17,136,600	14,700,682	13,632,433	13,074,181	13,238,872	12,827,934	11,400,802	10,172,069	10,485,022
Sewer	16,212,810	14,259,966	15,236,381	12,070,520	10,819,190	11,218,683	11,045,039	10,764,359	9,622,342	8,990,593
Capital grants and contributions	10,195,942	7,233,667	3,193,210	2,028,640	1,628,111	1,855,005	1,986,347	1,960,956	769,005	345,695
Other	2,240,511	1,468,286	134,515	488,489	555,719	539,449	206,611	154,061	102,347	197,852
Total business-type activities program revenues	\$ 147,607,783	\$ 135,529,640	\$ 121,679,362	\$ 108,057,250	\$ 105,253,770	\$ 105,979,493	\$ 104,092,107	\$ 98,644,703	\$ 89,698,117	\$ 89,419,871
Expenses:										
Power	\$ 92,379,659	\$ 89,107,963	\$ 80,447,425	\$ 72,303,524	\$ 72,437,950	\$ 73,695,218	\$ 71,183,176	\$ 69,802,825	\$ 65,247,476	\$ 66,368,295
Water	14,027,715	12,264,319	11,090,703	10,532,308	10,097,789	9,420,108	9,855,009	9,940,524	9,031,211	7,786,069
Sewer	10,672,781	9,149,739	9,094,080	8,074,317	8,458,706	8,376,694	8,042,062	8,965,341	8,320,285	8,632,740
Total business-type activities expenses	\$ 117,080,155	\$ 110,522,021	\$ 100,632,208	\$ 90,910,149	\$ 90,994,445	\$ 91,492,020	\$ 89,080,247	\$ 88,708,690	\$ 82,598,972	\$ 82,787,104
Total business activities net expense	30,527,628	25,007,619	21,047,154	17,147,101	14,259,325	14,487,473	15,011,860	9,936,013	7,099,145	6,632,767
Total business activities operating transfers	(1,845,079)	(1,676,108)	(1,770,978)	(1,695,015)	(1,580,070)	(2,030,758)	(1,898,899)	(1,862,142)	(1,935,171)	(1,948,656)
Total business activities change in net position	\$ 28,682,549	\$ 23,331,511	\$ 19,276,176	\$ 15,452,086	\$ 12,679,255	\$ 12,456,715	\$ 13,112,961	\$ 8,073,871	\$ 5,163,974	\$ 4,684,111
Change in net position from prior period	(1,806,130)	-	-	-	-	-	-	-	-	-
Total change in net position	\$ 39,587,101	\$ 37,527,036	\$ 32,551,942	\$ 32,424,935	\$ 17,817,143	\$ 20,377,279	\$ 23,915,644	\$ 13,359,843	\$ 10,242,493	\$ 9,528,979

* Public Safety was reported as a consolidated department until FY 2018, hereinafter reported separately as Police, Fire & Rescue, and Drug Education & Prevention

CITY OF COLUMBIA, TENNESSEE
Financial Trends Information
Fund Balances, Governmental Funds, Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Nonspendable	\$ 465,372	\$ 409,910	\$ 306,307	\$ 151,130	\$ 166,398	\$ 185,937	\$ 195,848	\$ 192,874	\$ 250,197	\$ 247,190
Restricted	-	-	-	-	-	-	-	-	83,284	83,284
Assigned	-	-	-	-	-	-	-	-	2,217,840	1,422,828
Unassigned	54,104,628	49,225,503	43,160,693	35,402,426	29,197,605	26,109,371	27,919,325	25,575,506	19,604,465	17,438,706
Total General Fund	<u>\$ 54,570,000</u>	<u>\$ 49,635,413</u>	<u>\$ 43,467,000</u>	<u>\$ 35,553,556</u>	<u>\$ 29,364,003</u>	<u>\$ 26,295,308</u>	<u>\$ 28,115,173</u>	<u>\$ 25,768,380</u>	<u>\$ 22,155,786</u>	<u>\$ 19,192,008</u>
All Other Governmental Funds										
Nonspendable	\$ 10,793	\$ 17,130	\$ 20,447	\$ 13,565	\$ 19,676	\$ 15,672	\$ 10,546	\$ 14,806	\$ 41,585	\$ 15,198
Restricted	10,544,934	9,350,513	6,213,209	5,514,835	3,883,439	5,731,703	3,010,799	2,364,870	2,823,446	2,441,488
Committed	8,143,833	5,513,804	4,323,297	1,740,343	1,732,113	6,046,738	8,812,735	9,916,400	1,955,940	900,455
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 18,699,560</u>	<u>\$ 14,881,447</u>	<u>\$ 10,556,953</u>	<u>\$ 7,268,743</u>	<u>\$ 5,635,228</u>	<u>\$ 11,794,113</u>	<u>\$ 11,834,080</u>	<u>\$ 12,296,076</u>	<u>\$ 4,820,971</u>	<u>\$ 3,357,141</u>

CITY OF COLUMBIA, TENNESSEE
Financial Trends Information
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Taxes	\$ 38,545,688	\$ 36,783,726	\$ 35,074,465	\$ 31,574,594	\$ 27,763,948	\$ 26,448,519	\$ 25,425,553	\$ 24,944,326	\$ 23,813,515	\$ 21,993,026
Licenses and permits	2,805,958	2,241,184	2,604,458	1,737,096	1,189,603	930,837	866,191	817,389	621,717	318,425
Fines and forfeitures	236,913	534,812	226,437	360,551	352,176	430,636	412,894	342,684	342,812	403,575
Intergovernmental revenues	7,780,016	7,642,743	8,428,701	9,040,012	7,687,250	6,081,799	7,314,395	5,361,391	4,972,474	6,767,528
Charges for services	5,132,688	4,311,811	4,170,424	3,964,403	3,980,230	3,920,566	3,801,855	3,763,458	3,542,605	3,384,995
Interest	3,517,799	1,256,724	(430,030)	577,981	557,952	501,537	159,545	130,698	100,266	85,607
Other	281,266	7,260,460	3,654,226	1,480,158	1,853,905	395,222	275,172	269,416	381,938	359,346
Total Revenues	58,300,328	60,031,460	53,728,681	48,734,795	43,385,064	38,709,116	38,255,605	35,629,362	33,775,327	33,312,502
Other financing sources:										
Bond/loan proceeds, local government contributions and net operating transfers in	8,813,624	6,233,347	6,441,762	8,653,655	3,914,247	8,689,636	4,424,137	13,478,679	7,496,890	5,160,224
Proceeds from sale of capital assets	44,676	-	-	-	-	-	-	-	-	-
Total other financing sources	8,858,300	6,233,347	6,441,762	8,653,655	3,914,247	8,689,636	4,424,137	13,478,679	7,496,890	5,160,224
Total Revenues and Other financing sources	67,158,628	66,264,807	60,170,443	57,388,450	47,299,311	47,398,752	42,679,742	49,108,041	41,272,217	38,472,726
Expenditures:										
Current										
General government	9,974,456	10,513,265	7,541,557	6,030,151	7,457,881	8,708,490	5,136,311	5,456,600	4,793,680	4,881,980
Public works	9,639,558	8,387,370	9,091,926	7,501,925	8,350,224	7,270,958	6,982,741	7,373,191	6,258,925	6,813,430
Development Services	2,131,598	1,642,138	1,704,448	1,696,532	1,512,299	1,376,561	1,242,388	1,238,258	1,216,022	1,083,598
Public safety*								15,105,192	14,704,229	14,618,819
Police*	11,462,305	10,803,461	9,908,512	9,184,528	8,737,795	8,699,061	8,808,581	-	-	-
Fire*	10,111,175	8,640,298	8,035,930	8,080,510	7,834,800	7,892,692	8,601,871	-	-	-
Drug education & prevention*	131,510	150,313	41,908	144,253	108,946	227,226	165,337	-	-	-
Parks and recreation	3,118,820	3,015,535	2,758,457	2,425,763	2,398,037	2,527,934	2,170,239	1,975,918	1,790,542	1,741,159
Industrial Development Board **	30,000	2,687,705	1,709,313	63,650	3,532,251	29,586	-	-	-	-
Community support/other	-	-	-	-	-	-	-	196,000	307,559	276,352
Capital outlay	3,233,694	2,229,145	1,913,766	6,090,062	6,688,256	6,063,649	3,502,603	2,627,269	2,287,751	4,469,594
Debt service										
Interest	279,784	318,280	360,714	403,404	530,503	508,689	544,629	459,870	370,157	390,732
Principal	1,324,483	1,327,151	1,284,750	1,374,276	1,351,346	1,532,860	1,491,757	1,100,545	1,043,836	840,317
Total Expenditures	51,437,383	49,714,661	44,351,281	42,995,054	48,502,338	44,837,706	38,646,457	35,532,843	32,772,701	35,115,981

* Public Safety was reported as a consolidated department until FY 2018, which during 2018 was reported Police, Fire & Rescue, and Drug Education & Prevention

** Created in 2019

CITY OF COLUMBIA, TENNESSEE
Financial Trend Information
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years (continued)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Other financing uses:										
Net transfers out	\$ 6,968,545	\$ 4,557,239	\$ 4,617,508	\$ 6,570,328	\$ 1,887,163	\$ 4,420,878	\$ 2,148,488	\$ 2,487,499	\$ 4,071,907	\$ 1,311,568
Total other financing uses	<u>6,968,545</u>	<u>4,557,239</u>	<u>4,617,508</u>	<u>6,570,328</u>	<u>1,887,163</u>	<u>4,420,878</u>	<u>2,148,488</u>	<u>2,487,499</u>	<u>4,071,907</u>	<u>1,311,568</u>
 Total Expenditures and Other financing uses	<u>58,405,928</u>	<u>54,271,900</u>	<u>48,968,789</u>	<u>49,565,382</u>	<u>50,389,501</u>	<u>49,258,584</u>	<u>40,794,945</u>	<u>38,020,342</u>	<u>36,844,608</u>	<u>36,427,549</u>
 Net change in fund balances	<u>\$ 8,752,700</u>	<u>\$ 11,992,907</u>	<u>\$ 11,201,654</u>	<u>\$ 7,823,068</u>	<u>\$ (3,090,190)</u>	<u>\$ (1,859,832)</u>	<u>\$ 1,884,797</u>	<u>\$ 11,087,699</u>	<u>\$ 4,427,609</u>	<u>\$ 2,045,177</u>
 Debt services as a percentage of non-capital expenditures	4.56%	3.81%	4.67%	6.28%	6.39%	6.02%	6.37%	4.81%	4.64%	4.04%

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Years

Fiscal Year		Estimated Actual Value			Assessed Value*	Taxable Assessed Value as a % of Actual Taxable Value	Total Direct Rate***
		Real Property	Personal Property	Total			
2024		\$ 5,178,616,700	\$ 393,499,650	\$ 5,572,116,350	\$ 1,627,381,523	29.21 %	0.8251
2023	**	4,847,742,100	364,488,262	5,212,230,362	1,523,175,566	29.22 %	0.8251
2022		3,211,188,800	338,214,015	3,549,402,815	1,054,472,630	29.71 %	1.1597
2021		3,078,824,700	311,093,155	3,389,917,855	1,011,747,638	29.85 %	1.1597
2020		2,938,037,800	442,041,372	3,380,079,172	1,028,588,395	30.43 %	1.1597
2019	**	2,815,314,400	447,712,800	3,263,027,200	997,054,300	30.56 %	1.1597
2018		2,151,471,600	383,091,138	2,534,562,738	777,040,550	30.66 %	1.4400
2017		2,063,683,000	351,532,609	2,415,215,609	740,688,148	30.67 %	1.4400
2016		2,029,379,200	299,998,509	2,329,377,709	722,059,087	31.00 %	1.4400
2015	**	2,008,179,900	270,076,101	2,278,256,001	705,435,248	30.96 %	1.4400

* Assessed value information does not include public utility assessments. Totals for exemptions are not available.

** Maury County property reappraisal became effective in the 2015, 2019 and 20203 fiscal years.

*** Per \$100 of assessed value

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years

Fiscal Year	Direct Rate City **	Overlapping Rate*** Maury County**	Combined Totals**
2024	0.8251	1.9100	2.7351
2023 *	0.8251	1.9100	2.7351
2022	1.1597	2.2364	3.3961
2021	1.1597	2.2364	3.3961
2020	1.1597	2.2364	3.3961
2019 *	1.1597	2.2364	3.3961
2018	1.4400	2.8150	4.2550
2017	1.4400	2.8150	4.2550
2016	1.4400	2.6200	4.0600
2015 *	1.4400	2.6200	4.0600
2014	1.4400	2.5970	4.0370

* Property reappraisals became effective in the 2015, 2019 and 2023 fiscal years. Accordingly, a new tax rate was determined and certified by the State Board of Equalization.

** Per \$100 of assessed valuation

***Overlapping rates are those of Maury County government that apply to property owners with the City of Columbia.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Principal Property Taxpayers, Fiscal Years 2024 and 2015*

Taxpayer	Fiscal Year 2024			Fiscal Year 2015				
	Taxable Assessed Value**	Rank	Percentage of Total City	Taxable Assessed Value**	Rank	Percentage of Total City		
			Taxable Assessed Value			Taxable Assessed Value		
	Tax Year 2023			Tax Year 2014				
Public Utilities:								
Atmos Energy Corporation	\$	13,218,204		0.8 %	\$	8,986,656		1.3 %
Bell South Telecommunications		****		****	\$	6,395,803		0.9 %
United Cities Gas Company		****		****		****		****
Columbia Power System		****		****		****		****
Columbia Water System		****		****		****		****
Other real and personal property:								
TN Farmers Assurance Co.		****		****	\$	29,566,066	1	4.2 %
TN Farmers Life Ins. Co.	\$	38,007,728	1	2.3 %	\$	23,707,365	2	3.4 %
Arden Village Apartments	\$	8,682,360	3	0.5 %		****		****
TRH Health Insurance	\$	8,970,491	2	0.6 %	\$	4,281,208	5	0.6 %
TN Farm Bureau Fed Inc.	\$	7,441,400	4	0.5 %	\$	5,847,960	4	0.8 %
Ergh Investors LLC	\$	7,265,240	5	0.4 %		****		****
Wal-Mart Real Estate	\$	6,100,000	6	0.4 %	\$	6,687,280	3	0.9 %
Tristar Maury Behavioral Healthcare LLC	\$	-	10	- %		****		****
Nhc-Maury Regional Healthcare LLC	\$	6,043,640	7	0.4 %		****	6	****
Bostelman Realty LLC	\$	6,399,470	9	0.4 %		****		****
Burchell Properties	\$	6,058,845	8	0.4 %	\$	3,385,345	8	0.5 %
First Farmers & Merchants		****		****	\$	4,126,296	6	0.6 %
Lakes of Columbia		****		****	\$	4,106,500	7	0.6 %
National Health Investors		****		****		****		**** %
James Campbell Medical		****		****	\$	2,973,320	10	0.4 %
Community First Bank &		****		****	\$	3,302,251	9	0.5 %
UMH Countryside Village		****		****		****		****
Southland City Limits LLC	\$	7,726,400		0.5 %		****		****
Total	\$	115,913,778		7.1 %	\$	103,366,050		14.7 %

*Source - 2023 & 2014 City Tax Book

**Total Assessment Value as of

January 1, 2023..... \$ 1,627,381,523

January 1, 2014..... \$ 705,435,248

Property taxes are levied as of November 1 on property values assessed as of January 1 that same year.

***2023 - No Assessed Value Listed for these taxpayers. The following amounts were paid in lieu of taxes:

Columbia Electric System \$1,359,551.84, Columbia Water System \$148,145.18, and Atmos Gas \$446,211.57.

***2014 - No Assessed Value Listed for these taxpayers. The following amounts were paid in lieu of taxes:

Columbia Electric System \$1,245,855.70, Columbia Water System \$171,086.40, and Atmos Gas \$672,765.96.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Property Tax Levies and Collections, Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2024	\$ 13,671,638	\$ 13,241,287	96.85 %	\$ -	\$ 13,241,287	96.85 %
2023	12,795,025	12,398,395	96.90 %	320,311	12,718,706	99.40 %
2022	12,500,116	12,242,770	97.94 %	279,504	12,522,274	100.18 %
2021	11,971,756	11,628,707	97.13 %	331,409	11,960,116	99.90 %
2020	12,198,049	11,826,303	96.95 %	371,782	12,198,085	100.00 %
2019	11,820,739	11,426,730	96.67 %	392,344	11,819,074	99.99 %
2018	11,492,343	11,107,015	96.65 %	457,105	11,564,120	100.62 %
2017	10,986,884	10,603,511	96.51 %	394,227	10,997,738	100.10 %
2016	10,735,192	10,322,672	96.16 %	334,666	10,657,338	99.27 %
2015	10,466,717	9,977,660	95.33 %	484,030	10,461,690	99.95 %

Note: Taxes are levied each November 1 on the assessed value as of the prior January 1. Taxes are due in one payment on November 1 and are delinquent on December 16 each tax year.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Local Sales Tax Revenue by Industry, Principal Employers, Fiscal Years 2024 and 2015

Sector	Fiscal Year 2024				Fiscal Year 2015			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
1. Retail Trade	554	45.82%	\$ 21,860,691	73.18%	599	59.19%	\$ 11,373,153	79.73%
2. Services	258	21.34%	3,000,415	10.04%	227	22.43%	1,248,199	8.75%
3. Manufacturing	94	7.78%	1,496,611	5.01%	53	5.24%	432,436	3.03%
4. Wholesale Trade	56	4.63%	1,945,551	6.51%	47	4.64%	610,724	4.28%
5. Construction	27	2.23%	83,254	0.28%	13	1.28%	26,481	0.19%
6. Finance Insurance Real Estate	15	1.24%	10,711	0.04%	13	1.28%	9,614	0.07%
7. Transportation and Utilites	11	0.91%	522,272	1.75%	10	0.99%	373,783	2.62%
8. Agriculture	14	1.16%	19,771	0.07%	6	0.59%	5,011	0.04%
9. Other, Non Classified	180	14.89%	933,179	3.12%	44	4.35%	185,951	1.30%
Total	<u>1,209</u>	<u>100.00%</u>	<u>\$ 29,872,455</u>	<u>100.00%</u>	<u>1,012</u>	<u>100.00%</u>	<u>\$ 14,265,352</u>	<u>100.00%</u>

Source: Tennessee Department of Revenue, Research Division.

Notes:

1. Figures subject to revision due to amended taxpayer returns.
2. Figures represent local sales tax collected by taxpayers during the period, not disbursements from the Department of Revenue. Thus, amounts presented above do not match to amounts reflected within the financial report.
3. Does not include Columbia 's share of county clerk or out-of-state taxpayer amounts.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Taxable Sales by Category, Last Ten Calendar Years

Category	Calendar Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
1 Apparel Stores	\$ 23,408,346	\$ 22,606,133	\$ 22,971,371	\$ 15,865,740	\$ 17,835,994	\$ 16,260,638	\$ 15,126,294	\$ 16,015,993	\$ 15,458,322	\$ 15,200,271
2 General Merchandise Stores	150,226,155	148,478,815	140,987,008	135,306,060	127,515,478	121,669,712	119,938,999	119,811,085	112,166,050	108,897,056
3 Food Stores	123,697,045	134,420,717	128,384,898	130,021,645	117,126,388	114,532,284	108,776,435	103,841,632	97,131,245	91,615,035
4 Eating and Drinking Places	149,861,865	137,434,384	122,511,934	103,915,592	109,391,985	98,824,286	96,141,796	91,680,136	87,131,189	80,698,112
5 Furniture Stores	21,347,761	22,582,586	21,759,272	18,133,941	15,130,821	16,638,181	17,107,137	17,333,905	14,196,985	13,552,554
6 Building Materials	101,882,311	102,605,075	93,028,516	84,630,819	72,247,056	70,947,858	71,955,819	65,573,150	59,236,352	51,930,626
7 MV Dealers and Service Stations	132,466,798	120,199,233	115,515,238	104,713,489	100,021,486	94,168,932	90,062,144	85,524,943	76,237,749	70,077,597
8 Other Retail	82,813,858	77,414,118	73,970,952	67,740,076	67,436,954	66,154,075	65,990,187	66,128,568	64,482,389	58,937,401
9 All Other Outlets	292,927,271	274,692,554	239,676,485	195,270,782	178,493,110	172,479,999	154,739,785	154,554,632	143,067,587	126,036,249
Total	<u>\$ 1,078,631,410</u>	<u>\$ 1,040,433,615</u>	<u>\$ 958,805,674</u>	<u>\$ 855,598,144</u>	<u>\$ 805,199,272</u>	<u>\$ 771,675,965</u>	<u>\$ 739,838,596</u>	<u>\$ 720,464,044</u>	<u>\$ 669,107,868</u>	<u>\$ 616,944,901</u>

Source: Tennessee Department of Revenue, Research Division.

Notes:

1. Figures subject to revision due to amended taxpayer returns.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Direct and Overlapping Sales Tax Rates, Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>City Direct Rate*</u>
2024	2.75%
2023	2.75%
2022	2.75%
2021	2.75%
2020 **	2.75%
2019	2.25%
2018	2.25%
2017	2.25%
2016	2.25%
2015	2.25%

* Maury County retains half of the 2.75% City sales tax as funding for the school system.

** In February 2020, a referendum was approved increasing local option sales tax by 0.50%, with an effective date of May 1, 2020.

CITY OF COLUMBIA, TENNESSEE
Revenue Capacity Information
Schedule of Electric Rates (Unaudited), Last 10 Fiscal Years *****

COLUMBIA POWER SYSTEM

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
RESIDENTIAL RATE										
Customer charge per month	\$ 18.14	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 14.61	\$ 12.76
Energy charge per kWh per month	0.0802	0.07805	0.07805	0.09636	0.07805	0.07800	0.07109	0.07458	0.07300	0.07022
GENERAL POWER RATE***										
PART A (DEMAND 0 - 5,000 kW)										
1. Up to 50 kW and/or 15,000 kWh										
Customer charge per month	\$ 21.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 18.65
Energy charge per kWh per month	0.08532	0.08921	0.08921	0.10729	0.08921	0.08916	0.08178	0.08515	0.08350	0.08237
2. From 51 kW to 1,000 kW and/or more than 15,000 kWh										
Customer charge per month	\$ 66.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 34.19
Demand charge:										
First 50 kW per month	\$ 14.09	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.09	\$ 13.80	\$ 13.55	\$ 13.30	\$ 13.30
Energy charge:										
First 15,000 kWh per month	0.09017	0.09339	0.09339	0.11147	0.09339	0.09337	0.08597	0.08932	0.08765	0.08577
Additional kWh per month	0.04162	0.04488	0.04488	0.06271	0.04488	0.04488	0.03934	0.04257	0.04171	0.03983
3. Demand greater than 1,000 kW										
Customer charge per month	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 130.54
Demand charge:										
First 1,000 kW per month*	\$ 13.67	\$ 13.66	\$ 13.66	\$ 13.66	\$ 13.66	\$ 17.65	\$ 13.36	\$ 13.11	\$ 12.86	\$ 12.84
Additional kW per month*	\$ 12.38	\$ 12.37	\$ 12.37	\$ 12.37	\$ 12.37	\$ 16.36	\$ 12.07	\$ 11.82	\$ 11.57	\$ 11.57
Energy charge:										
All kWh per month	0.04335	0.04657	0.04657	0.06440	0.04657	0.04656	0.04100	0.04419	0.04330	0.04284
PART B (DEMAND 5,001 - 15,000 kW)**										
Customer charge per month	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.92	\$ 19.48	\$ 22.70
Energy charge:										
All kWh per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.03018	0.02949	0.02680
First 620 kWh per kW per month										
Additional kWh per month										
PART C (DEMAND 15,001 - 25,000 kW)**										
Customer charge per month	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.41	\$ 18.87	\$ 22.19
Energy charge:										
All kWh per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.02958	0.02891	0.02693
First 620 kWh per kW per month										
Additional kWh per month										
PART D (DEMAND > 25,001 kW)**										
Customer charge per month	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.30	\$ 18.86	\$ 25.84
Energy charge:										
Per kW per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.02723	0.02661	0.01949
OUTDOOR LIGHTING										
Street, Parks, and Athletic Fields										
Customer charge	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Each kWh	0.04766	0.05112	0.05112	0.06943	0.05112	0.05111	0.04164	0.04896	0.04818	0.04528
Plus investment charge										
Security Lighting										
Energy charge:										
All kWh	0.04766	0.05112	0.05112	0.06943	0.05112	0.05111	0.04164	0.04896	0.04818	0.04528

* Establishes minimum bill requirements

** Minimum bill or contract demand minimum is applicable, facilities rental and reactive demand charges.

*** Seasonal customers add \$.0133 (1.33 cents) to first 15,000 kWh and \$4.00 per kW to billed demand charges.

**** Base rates shown. Rates will adjust quarterly for TVA Fuel Cost Adjustment.

Note: Electric rates require approval by the Tennessee Valley Authority.

CITY OF COLUMBIA, TENNESSEE

Revenue Capacity Information

Schedule of Primary Power & Water System Revenue by Payor Type (Unaudited), Current Year and 9 Years Ago

COLUMBIA POWER SYSTEM

Fiscal Year 2024			Fiscal Year 2015		
<u>Customer Type</u>	<u>Gross Revenue</u>	<u>%</u>	<u>Customer Type</u>	<u>Gross Revenue</u>	<u>%</u>
Residential	\$ 47,046,651	52.73%	Residential	\$ 32,622,370	52.43%
Commercial	9,238,348	10.35%	Commercial	7,276,140	11.69%
Industrial	32,287,630	36.19%	Industrial	21,264,278	34.18%
Street and athletic	244,292	0.27%	Street and athletic	671,633	1.08%
Outdoor Lighting	402,180	0.45%	Outdoor Lighting	385,172	0.62%
Total energy sales before bad debt expense	<u>\$ 89,219,101</u>	<u>100.00%</u>	Total energy sales before bad debt expense	<u>\$ 62,219,593</u>	<u>100.00%</u>

COLUMBIA WATER SYSTEM

Fiscal Year 2024			Fiscal Year 2015		
<u>Customer Type</u>	<u>Gross Revenue</u>	<u>%</u>	<u>Customer Type</u>	<u>Gross Revenue</u>	<u>%</u>
Residential	\$ 8,679,904	50.71%	Residential	\$ 5,590,073	57.62%
Commercial	2,778,481	16.23%	Commercial	1,574,058	16.23%
Industrial	1,953,941	11.42%	Industrial	1,164,401	12.00%
Public and private fire protection	139,021	0.81%	Public and private fire protection	117,918	1.22%
Sales for resale	3,496,190	20.43%	Sales for resale	1,248,902	12.87%
Bulk and flat rates	68,203	0.40%	Bulk and flat rates	5,496	0.06%
Total energy sales before bad debt expense	<u>\$ 17,115,740</u>	<u>100.00%</u>	Total water sales before bad debt expense	<u>\$ 9,700,848</u>	<u>100.00%</u>

CITY OF COLUMBIA, TENNESSEE
Debt Capacity Information
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years

Fiscal Year	Population*	Per Capita Income**	Governmental Activities		Business-type Activities		Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
			General Obligation Bonds***	Notes Payable	Revenue Bonded Debt****	General Obligation Bonds***			
2024	47,445	\$ 60,372	\$ 10,201,008	\$ 74,285	\$ 15,153,639	\$ 5,968,954	\$ 31,397,886	0.19%	\$ 661.77
2023	45,742	57,191	11,223,699	353,324	9,610,620	7,364,599	28,552,242	0.20%	624
2022	43,556	54,250	12,303,774	675,075	10,682,703	8,730,244	32,391,796	0.17%	744
2021	41,724	51,926	13,348,850	989,425	15,250,253	9,696,213	39,284,741	0.13%	942
2020	40,494	47,888	14,328,526	1,436,385	21,892,128	6,275,000	43,932,039	0.11%	1,085
2019	39,475	45,016	15,169,470	1,512,731	24,336,794	7,475,000	48,493,995	0.09%	1,228
2018	38,407	41,685	16,079,955	2,145,591	26,989,087	8,375,000	53,589,633	0.08%	1,395
2017	37,316	40,259	17,657,639	1,835,149	29,560,082	9,265,000	58,317,870	0.07%	1,563
2016	36,569	38,922	8,323,928	3,142,893	37,173,174	10,135,000	58,774,995	0.07%	1,607
2015	35,935	37,341	8,658,990	2,765,757	50,461,504	-	61,886,251	0.06%	1,722

* Fiscal year population reported using annual year prior 2020 Census and estimated population statistics by the US Census Bureau.

** US Bureau of Economic Analysis statistics; linear estimates for the most recent year.

*** Presented net of original issuance discounts and premiums

**** Includes Revenue and Revenue & Tax Bonds, net of original issuance discounts and premiums and loss on refunding

^a See Schedule 19 for personal income and population data. These ratios are calculated using personal income data from the prior calendar year and estimated population at June 30th fiscal year end.

CITY OF COLUMBIA, TENNESSEE
Debt Capacity Information
Ratio of General Bonded Debt Outstanding, Last Ten Fiscal Years

Fiscal Year	Population*	Actual Value of Taxable Property**	General Bonded Debt ***	Percent of General Obligation Debt to Actual Value	Bonded Debt Per Capita
2024	47,445	\$ 5,572,116,350	\$ 16,169,962	0.29%	\$ 340.81
2023	45,742	5,212,230,362	16,244,247	0.31%	355.13
2022	43,556	3,549,402,815	21,034,018	0.59%	482.92
2021	41,724	3,389,917,855	23,045,063	0.68%	552.32
2020	40,494	3,380,079,172	20,603,526	0.61%	508.80
2019	39,475	3,263,027,200	22,644,470	0.69%	573.64
2018	38,407	2,534,562,738	24,454,955	0.96%	636.73
2017	37,316	2,415,215,609	26,922,639	1.11%	721.48
2016	36,569	2,329,367,709	18,458,928	0.79%	504.77
2015	35,935	2,278,256,001	8,658,990	0.38%	240.96

* Based on US Census Bureau America Community Survey annual population statistics estimating two most recent years.

** Property value information does not include public utility assessments.

*** Includes general obligation bonds issued by governmental funds and proprietary funds, net of original issuance discounts and premiums.

CITY OF COLUMBIA, TENNESSEE
Debt Capacity Information
Direct and Overlapping Governmental Activities Debt

Jurisdiction	Net Total Debt Outstanding *	Percentage Applicable to City	Estimated Share of Overlapping Debt
Direct:			
City of Columbia	\$ 10,275,293	100.00%	\$ 10,275,293
Overlapping:			
Maury County	305,686,346	41.28% **	126,184,639
Total	<u>\$ 315,961,639</u>		<u>\$ 136,459,932</u>

* Excluding debt financed by special assessments and proprietary funds.

**Based upon assessed value of property in the 2024 tax year in:

County	\$ 3,942,384,057
City	\$ 1,627,381,523

CITY OF COLUMBIA, TENNESSEE
Debt Capacity Information
Legal Debt Margin Information, Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed value	\$ 1,627,381,523	\$ 1,523,175,566	\$ 1,054,472,630	\$ 1,011,747,638	\$ 1,028,588,395	\$ 997,054,270	\$ 777,040,550	\$ 740,688,148	\$ 722,059,087	\$ 705,435,248
General obligation bonds*	\$ 16,169,962	\$ 16,244,247	\$ 21,034,018	\$ 23,045,063	\$ 20,603,526	\$ 22,644,470	\$ 24,454,955	\$ 26,922,639	\$ 18,458,928	\$ 8,658,990
Debt as a percent of assessed value	0.99%	1.07%	1.99%	2.28%	2.00%	2.27%	3.15%	3.63%	2.56%	1.23%

*Includes general obligation bonds issued by governmental funds and proprietary funds, net of original issuance discounts and premiums.

Note: The City has no legal debt limit.

CITY OF COLUMBIA, TENNESSEE
Debt Capacity Information
Pledged-Revenue Coverage, Last Ten Fiscal Years

SEWER SYSTEM

Year	Gross Revenues*	Operating Expense	Available for Debt Service	Debt Service Requirements			Times Coverage
				Principal	Interest	Total	
2024	16,212,810	10,672,781	5,540,029	1,385,000	121,934	1,506,934	3.68
2023	14,259,966	8,934,576	5,325,390	1,355,000	214,757	1,569,757	3.39
2022	15,236,381	8,705,734	6,530,647	1,285,000	178,554	1,463,554	4.46
2021	12,070,520	7,756,360	4,314,160	1,210,000	235,849	1,445,849	2.98
2020	10,819,190	8,086,669	2,732,521	1,510,000	313,962	1,823,962	1.50
2019	11,218,683	8,056,117	3,162,566	1,485,000	507,825	1,992,825	1.59
2018	11,045,039	7,823,366	3,221,673	1,455,000	377,742	1,832,742	1.76
2017	10,764,359	8,497,325	2,267,034	1,415,000	409,040	1,824,040	1.24
2016	9,622,342	7,814,874	1,807,468	1,250,000	544,838	1,794,838	1.01
2015	8,990,593	7,968,083	1,022,510	1,215,000	722,978	1,937,978	0.53

*Operating revenues excludes capital contributions and interest income

POWER SYSTEM

Fiscal Year	Gross Revenues*	Operating Expense	Available for Debt Service	Debt Service Requirements			Times Coverage
				Principal	Interest	Total	
2024	100,891,443	92,379,659	8,511,784	985,000	17,632	1,002,632	8.49
2023	92,575,049	89,075,895	3,499,154	950,000	83,119	1,033,119	3.39
2022	88,414,574	80,398,117	8,016,457	930,000	66,940	996,940	8.04
2021	79,837,168	71,861,524	7,975,644	910,000	84,846	994,846	8.02
2020	79,176,569	72,024,209	7,152,360	900,000	100,956	1,000,956	7.15
2019	79,127,484	74,166,521	4,960,963	1,036,701	129,800	1,166,501	4.25
2018	78,026,176	71,162,091	6,864,085	910,642	134,078	1,044,720	6.57
2017	74,364,525	69,132,066	5,232,459	1,203,905	388,901	1,592,806	3.29
2016	69,032,354	64,793,830	4,238,524	1,140,000	414,147	1,554,147	2.73
2015	68,708,684	64,361,233	4,347,451	970,000	736,646	1,706,646	2.55

*Operating revenues excludes capital contributions and interest income

WATER SYSTEM

Fiscal Year	Gross Revenues*	Operating Expense	Available for Debt Service	Debt Service Requirements			Times Coverage
				Principal	Interest	Total	
2024	18,067,077	14,027,715	4,039,362	780,000	577,041	1,357,041	2.98
2023	17,136,600	12,075,137	5,061,463	1,250,000	258,650	1,508,650	3.35
2022	14,700,682	10,745,652	3,955,030	1,265,000	409,217	1,674,217	2.36
2021	13,632,433	10,048,355	3,584,078	1,215,000	501,056	1,716,056	2.09
2020	13,074,181	9,566,948	3,507,233	1,165,000	547,894	1,712,894	2.05
2019	13,238,872	9,413,561	3,825,311	1,125,000	591,656	1,716,656	2.23
2018	12,827,934	9,261,333	3,566,601	1,085,000	631,847	1,716,847	2.08
2017	11,400,802	9,276,703	2,124,099	1,050,000	669,838	1,719,838	1.24
2016	10,172,069	8,310,864	1,861,205	1,010,000	705,288	1,715,288	1.09
2015	10,485,022	7,442,777	3,042,245	975,000	737,488	1,712,488	1.78

*Operating revenues excludes capital contributions and interest income

CITY OF COLUMBIA, TENNESSEE
Demographic and Economic Information
Demographic and Economic Statistics, Last Ten Years

Fiscal Year	Population^A	Personal Income^B	Per Capita Income^C	Unemployment Rate^D
2024	47,445	\$ 2,864,350	\$ 60,372	3.0%
2023	45,742	2,616,031	57,191	3.3%
2022	43,556	2,362,913	54,250	4.7%
2021	41,724	2,166,560	51,926	7.7%
2020	40,494	1,939,177	47,888	7.5%
2019	39,475	1,777,007	45,016	3.4%
2018	38,407	1,600,996	41,685	3.8%
2017	37,316	1,502,305	40,259	3.6%
2016	36,569	1,423,339	38,922	4.6%
2015	35,935	1,341,849	37,341	5.8%

Compiled and calculated by the City of Columbia, compiled using the sources below.

Sources:

- ^A US Census Bureau America Community Survey annual population estimates.
- ^B US Bureau of Economic Analysis statistics; linear estimates for the most recent year.
- ^C US Census Bureau America Community Survey annual population statistics; ESRI estimates for two most recent years.
- ^D City rate was obtained from the Tennessee Dept. of Labor statistics (annual average was used).

CITY OF COLUMBIA, TENNESSEE
Demographic and Economic Information
Principal Employers, Current Year and Nine Years Ago

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Maury Regional Hospital	3,269	1	16.01%	2,023	1	12.98%
Maury County School System	1,881	2	9.21%	1,580	2	10.14%
Maury Regional Medical Group (formerly Fami	1754	3	8.59%	0		0.00%
Tennessee Farm Bureau & Affiliates	724	4	3.55%	760	3	4.88%
Maury County Government	485	5	2.38%	266	6	1.71%
City of Columbia	372	6	1.82%	378	4	2.43%
Columbia State Community College	286	7	1.40%	250	8	1.60%
First Farmers & Merchants National Bank	239	8	1.17%	266	5	1.71%
Wiremasters Inc.	235	9	1.15%	0		0.00%
JC Ford	226	10	1.11%	0		0.00%
NHC Healthcare	0		0.00%	255	7	1.64%
King's Daughter's School	0		0.00%	180	9	1.15%
Wal Mart	0		0.00%	150	10	0.96%
Total	9,471		46.39%	6,108		39.19%
	Total Employment * 20,416			Total Employment ** 15,587		

Source: Source: Number of employees provided by City of Columbia, total employment numbers from U.S. Department of Labor, Bureau of Labor Statistics

* number employed within City of Columbia as of June 30, 2024

**number employed within City of Columbia as of June 30, 2015

CITY OF COLUMBIA, TENNESSEE
Operating Information
Full-time Authorized Positions City Government Employees by Function/Program, Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government										
City Manager*	2	2	2	4	4	3	3	3	3	3
Tourism and Marketing	4	3	3	-	-	-	-	-	-	-
Management Information Systems	4	4	4	3	3	4	4	4	4	4
Emergency Management	0	0	0	0	0	0	0	1	1	1
Finance	5	5	5	5	5	5	4	4	4	4
City Recorder	6	6	6	6	6	6	7	8	8	8
Personnel	3	3	3	3	3	3	3	3	3	3
Police										
Sworn Officers	100	100	95	91	90	94	90	88	88	88
Civilians	13	13	12	11	13	12	12	11	12	12
Fire										
Firefighters and officers	90	90	89	89	89	89	87	86	86	86
Non-Suppression personnel	8	8	7	8	8	6	6	5	5	5
Sanitation	29	29	29	30	30	27	27	30	30	30
Public works										
Development Services	21	18	18	17	16	16	15	16	16	16
Public Works-Streets	45	46	45	45	43	43	43	44	44	44
Parks and recreation	26	25	25	26	26	24	22	36	21	23
Wastewater	50	50	50	49	48	49	49	48	48	51
Total	406	402	393	387	384	381	372	387	373	378

Source: City of Columbia Human Resources Department (authorized positions)

* Includes Tourism and Marketing personnel through FY 2021; Assistant City Manager included in Finance

City of Columbia, Tennessee
Operating Information
Operating Indicators by Function/Program, Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Calls for service (including traffic stops)	39,126	36,665	38,254	40,353	47,420	48,872	46,545	46,307	44,714	43,252
Custodial arrests	2,880	2,512	1,918	1,884	2,758	2,463	2,635	2,584	2,607	2,865
Traffic violations	1,642	1,693	1,951	2,280	1,910	3,108	1,952	1,705	1,892	2,234
Fire Department										
Emergency responses	5,634	5,216	5,134	4,748	4,561	4,273	3,445	3,984	4,266	4,104
Fires extinguished	120	105	134	134	137	116	118	160	114	144
Inspections	3,958	2,400	2,575	2,050	2,437	3,674	2,757	2,904	2,310	1,201
Sanitation										
Refuse collected (tons per day)	103	101	101	98	94	92	91	82	85	76
Other Public Works										
Streets resurfacing (miles)	<1	<1	<1	<1	16.9	<1	<1	8	<1	11.8
Sidewalks replaced/constructed (blocks)	4	3	2	6	5	4	4.5	3.5	6	4
Parks & Recreation										
Athletic permits issued	13	13	12	14	14	14	14	13	14	14
Community center /ball field admissions	160,000	153,320	136,000	121,114	75,000	125,000	117,747	107,043	103,926	98,224
Facility rentals	5,100	4,760	4,250	3,911	2,109	3,906	3,807	3,461	3,361	1,157
Sewage										
Average daily sewage treatment (thousands of gallons)	5,390	7,301	7,689	5,936	7,493	6,359	5,977	6,153	5,229	6,408

Sources: Various city departments

City of Columbia, Tennessee
Operating Information
Capital Assets Statistics by Function Program, Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Stations	1	1	1	1	1	1	1	2	2	2
Substations	1	1	1	1	1	1	1	2	2	2
Fire Stations	5	5	5	5	5	5	5	5	5	5
Transfer station	0	0	0	0	0	0	0	0	0	0
Other Public Works										
Streets (miles)	237	235	231	223	221	219	215	214	212	210
Street lights	6,683	6,561	6,463	6,423	6,214	6,126	5,876	5,850	5,850	5,850
Traffic signals (signalized intersections)	50	50	48	48	48	48	47	46	45	45
Parks & Recreation										
Acreage	420	420	380	400	400	400	370	326	326	326
Playgrounds	9	9	9	10	10	10	10	9	9	9
Baseball/softball diamonds	16	16	16	18	19	19	18	17	16	16
Soccer/football fields	18	18	18	18	18	18	28	26	26	26
Community centers	3	3	3	3	3	3	4	4	4	4
Sewage										
Sanitary sewers (miles)	339	331	325	321	317	314	312	309	307	304
Storm sewers (miles)		123	42	42	42	42	42	42	42	42
Treatment capacity (thousands of gallons)	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000

Sources: Various city departments

City of Columbia, Tennessee
Schedule of Lease Requirements by Year
As of June 30, 2024

GOVERNMENTAL ACTIVITIES

Year Ending June 30	Leases		
	Principal	Interest	Total
2024	\$ 19,217	\$ 2,984	\$ 22,201
2025	15,994	3,206	19,201
2026	13,645	2,602	16,247
2027	15,272	2,026	17,298
2028	14,270	1,408	15,678
2029	13,676	844	14,520
2030	11,735	244	11,979
Total	<u>\$ 103,809</u>	<u>\$ 13,314</u>	<u>\$ 117,123</u>

BUSINESS-TYPE ACTIVITIES

NONE

Sources: Various city departments

Compliance Section



CITY OF COLUMBIA, TENNESSEE

Schedule of Expenditures of Federal and State Awards

For the Fiscal Year Ended June 30, 2024

<u>FEDERAL AWARDS</u>	<u>Federal Assistance Listing Number</u>	<u>GRANTOR'S NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Housing and Urban Development			
<u>Passed through from</u>			
Tennessee Department of Economic and Community Development			
2022 "Small Cities" Grant - CDBG	14.228	33004-36223	\$ 20,523
Total U.S. Department of Housing and Urban Development			<u>20,523</u>
U.S. Department of Justice			
<u>Direct assistance</u>			
2023 Bulletproof Vest Grant	16.607	N/A	8,640
Total U.S. Department of Justice			<u>8,640</u>
U.S. Department of Transportation			
<u>Passed through from</u>			
Tennessee Department of Transportation			
Surface Transp Program-US 31/US 412	20.205	PIN 125912.00	24,878
Total Highway Planning and Construction Cluster			<u>24,878</u>
<u>Passed through from</u>			
Governor's Highway Safety Office			
2024 Highway Safety Office Grant	20.600	Z24THS067	17,511
Total Highway Safety Cluster			<u>17,511</u>
Total U.S. Department of Transportation			<u>42,389</u>
U.S. Department of Treasury			
<u>Passed through from</u>			
Tennessee Department of Tourist Development			
TDEC ARP Non-Competitive SWIG- ARPA	21.027	32701-04823	1,082,998
TN Hospitality Recovery Fund - ARPA Tourism Funds	21.027	32601-75880	44,086
Total U.S. Department of Treasury			<u>1,127,084</u>
Environmental Protection Agency			
<u>Direct assistance</u>			
2019 Brownfields Assessment Grant	66.818	N/A	119,358
Total Environmental Protection Agency			<u>119,358</u>
U.S. Department of Homeland Security			
<u>Direct assistance</u>			
Public Assistance Grant	97.083	N/A	159,148
Total U.S. Department of Homeland Security			<u>159,148</u>
Total Federal Awards			<u>\$ 1,477,142</u>
<u>STATE FINANCIAL ASSISTANCE</u>			
Tennessee Arts Commission			
Arts Builds Communities	N/A	N/A	4,624
Total Tennessee Department of Economic and Community Development			<u>4,624</u>
Total State Financial Assistance			<u>\$ 4,624</u>

Note: Schedule was prepared utilizing the accrual basis of accounting.

CITY OF COLUMBIA, TENNESSEE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

June 30, 2024

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the City and is presented on the accrual basis of accounting.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of assistance listing number 21.027, which follow criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2. Indirect Cost Rate

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Subrecipients

Of the federal expenditures presented in the schedule, the City has not provided any federal awards to subrecipients.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor
and Members of the City Council
City of Columbia, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbia, Tennessee (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 12, 2024. Our report includes a reference to other auditors who audited the financial statements of the Power System and Water System Funds, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cleveland, Tennessee
December 12, 2024

Henderson Hutcherson
& McCullough, PLLC

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

To the Honorable Mayor
and Members of the City Council
City of Columbia, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended June 30, 2024. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cleveland, Tennessee
December 12, 2024

*Henderson Hutcherson
& McCullough, PLLC*

DRAFT

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

• Material weaknesses identified:

 yes **x** no

• Significant deficiencies identified that are not considered to be material weaknesses?

 yes **x** no

Noncompliance material to financial statements noted?

 yes **x** no

Federal Awards

Internal control over major programs:

• Material weaknesses identified:

 yes **x** no

• Significant deficiencies identified that are not considered to be material weaknesses?

 yes **x** no

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed under the Uniform Guidance?

 yes **x** no

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

21.027

U.S. Department of Treasury
American Rescue Plan Act

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 yes **x** no

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2024

SECTION 2- PRIOR YEAR FINDINGS

None reported.

DRAFT



OFFICE OF THE CITY MANAGER

To: City Council

From: Tony Massey, City Manager

A handwritten signature in dark ink, appearing to be "T. Massey", is written over the printed name.

Date: December 4, 2024

Subject: Mule Town Rec Center

On February 8, 2024, City Council approved a one-year extension to the City of Columbia agreement with Mule Town Rec. LLC for employees to utilize the fitness center. An addendum signed in March 2024 stated the City would share all information from due diligence efforts on the facility with the owner, David Baxter. The addendum also stated Baxter would credit the City \$100,000 towards the purchase price from payments made by the City for employees' use (see attachments).

During the course of the year, due diligence studies were made for the building's roof, HVAC and pools (see attachments). An estimated \$4 million in improvements were identified from those engineering reports. An additional \$285,000 has also been identified in improvements before the City's Parks and Recreation Department could relocate there (office remodeling, ADA modifications, restroom renovations, new computers, etc.).

The owner has acknowledged this and offered to lower the purchase price an additional \$100,000 (\$4.3 million total).

If City Council decides to move forward with acquisition of MTR, it would be recommended the City's General Fund Reserve Fund be utilized to purchase it. A plan would then be needed to be put in place regarding the transition, renovation schedule, and funding.

MEMBERSHIP SERVICES AGREEMENT

This MEMBERSHIP SERVICES AGREEMENT (this "Agreement") is made effective on this 17th day of February, 2021 ("Effective Date"), by and between Muletown Rec, LLC, a Tennessee Limited Liability Company (hereinafter "MTR"), with its principal place of business at 1446 Oak Springs Drive, Columbia, TN 38401, and the City of Columbia, a government entity (hereinafter "City") with its principal address at 700 North Garden St., Columbia, TN 38401. MTR and City are collectively referred to throughout as the "Parties" or individually as a "Party."

Recitals:

WHEREAS, MTR operates fitness facilities and indoor pools and provides related services to members at 1446 Oak Springs Drive, Columbia, TN 38401 (the "MTR Facilities"),

WHEREAS, MTR and the City desire for City's Employees to receive certain memberships at MTR Facilities in exchange for MTR's receipt of recurring Quarterly Fee from City, pursuant to the terms and conditions set forth herein,

NOW, THEREFORE, in consideration of the foregoing recitals and mutual agreements set forth herein, and for other good and valuable consideration, the adequacy of which is hereby acknowledged, the Parties agree as follows:

Agreement:

1. **Definition of City Employees.** For purposes of this Agreement, "City Employees" shall mean all individuals employed by the City, whether employed on a part-time or full-time basis, who are under direct payroll with the City as of the date of this Agreement and during the Term. City Employees do not include former employees of the City or those employees who are no longer employed with the City during the Term of this Agreement, nor shall City Employees include Columbia Power & Water Systems' employees or any other entities employees who are not under direct payroll of the City. "City Employee" shall have the same meaning as City Employees but applicable in the singular form.

2. **Individual Membership to City Employees.** During the Term, and subject to the provisions of this Agreement and the receipt of Quarterly Fee set forth in Section 4 hereof, MTR shall provide thirty-six (36) month individual memberships to all City Employees at no cost to City Employees. Immediately upon separation of employment with City, City Employee will cease to be a City Employee as defined herein and individual membership provided hereunder shall terminate as of date of separation.

3. **Family Membership to City Employees.** During the Term, and subject to the provisions of this Agreement and the receipt of Quarterly Fee set forth in Section 4 hereof, MTR shall offer City Employees the option of a thirty-six (36) month family membership at the discounted rate of Forty Dollars and 0/100 (\$40.00) a month while employed by City. Immediately upon separation of employment with City, City Employee will cease to be a City Employee as defined herein, and the remaining term of any family membership shall continue in effect at MTR's then current monthly rate.

4. **City Quarterly Fee; Payment Schedule.** Throughout the Term, City shall pay a recurring advance quarterly fee to MTR in the amount of Twenty-Five Thousand Dollars and 0/100 (\$25,000.00) ("Quarterly Fee") to grant City Employees access to MTR's indoor pools. Quarterly Fee shall be first due upon the Effective Date of this Agreement and thereafter by the first day of the month of each calendar quarter. MTR

will invoice City on the 15th calendar day of the quarter end month for each subsequent calendar quarter (March 15th, June 15th, September 15th, December 15th) or the next business day where such date falls on a weekend or holiday. Quarterly Fee shall be due regardless of how many City Employees enroll in any membership offered hereunder. Any amounts not paid when due shall bear interest at the rate of one- and one-half percent (1½) per month or the maximum legal rate, if less. MTR reserves the right for failure of timely payment to (i) terminate this Agreement as a material breach in accordance with Section 7 hereof, (ii) suspend individual memberships to City Employees until payment in full has been paid or suspend family memberships at the discounted rate until payment in full has been paid, or (iii) require other reasonable assurances, as determined by MTR in its sole discretion, to secure City's payment obligations hereunder.

5. Reconciliation of City Employees. Throughout the Term, City shall have a designated representative to provide notice to MTR's designated representative of separation of employment by City Employees and any new hires becoming City Employees. The parties agree reconciliation of City Employees shall be monthly, and City shall submit an accounting to MTR of all employee separations and new hires from the prior month no later than the tenth (10th) calendar day of each calendar month. For all new hires becoming City Employees, City agrees to inform new City Employees of the individual and family memberships offered by MTR hereunder and shall contact MTR's designated representative with each new City Employee's information such as City Employee name, phone number, and email address. City's designated representative shall respond timely to any request by MTR's designated representative of confirmation of employment with City or separation of employment with City.

6. Term. The term of this Agreement will commence on the Effective Date and will continue for an initial period of twelve (12) consecutive calendar months from the Effective Date (the "Initial Term"). Thereafter, this Agreement may be renewed for two (2) additional and successive one-year terms (each a "Renewal Term"), such Renewal Term(s) to commence immediately upon the review and approval of City Council following the Initial Term, or the immediately preceding Renewal Term, as the case may be, upon the same terms, covenants and conditions as contained in this Agreement. City agrees it shall present this Agreement for renewal and approval by City Council at the first available City Council meeting prior to the end of the Initial Term or the immediately preceding Renewal Term, as the case may be. For avoidance of doubt, "Term" shall include the Initial Term or any Renewal term.

7. Termination. This Agreement may be terminated (a) by either party if the other party breaches this Agreement and such breach is not cured within ten (10) calendar days after the breaching party receives notice of the specific breach from the non-breaching party; (b) by either party immediately upon written notice to the other party if a voluntary proceeding by the other party or any involuntary proceeding against the other party is commenced under any federal or state bankruptcy or insolvency law, or (c) upon mutual written agreement of the parties.

8. Effect of Termination. Upon the termination of this Agreement, all individual memberships offered hereunder to City Employees will immediately terminate, and all family memberships offered hereunder shall continue under the term of the family membership at MTR's then current monthly rate.

9. Operation of Indoor Pools. During the Term, MTR agrees to provide City Employees with access to MTR's indoor pools, MTR makes no other representations to City of continued operations at MTR Facilities, specific hours of operation or specific programs or services offered.

10. Notices. Any notice required or permitted to be given under this Agreement must be given in writing and will be effective if sent by facsimile transmission, email, or certified or registered mail, or insured courier, return receipt requested, to the appropriate party at the facsimile number, email address or street

address set forth below and with the appropriate postage affixed. Either party may change its street or email address or facsimile number for receipt of notice by notice to the other party in accordance with this Section 10. Notices are deemed given when sent by email or two (2) business days following the date of mailing or, one business day following delivery to a courier, in either case to the correct address or, if sent by facsimile transmission, upon electronic confirmation of receipt.

If to MTR:

Muletown Rec, LLC
C/O Baxter Management, LLC
1100 Hatcher Lane
Columbia, TN 38402
Email: michael@baxtercos.com

If to City:

City of Columbia City Manager's Office
700 North Garden Street
Columbia, TN 38401
Email: *tmccassey@columbiatn.com*
Fax: *931-540-0675*

11. Governing Law; Consent to Jurisdiction. The laws of the State of Tennessee govern this Agreement without giving effect to provisions related to choice of laws or conflict of laws. The prevailing party in any lawsuit arising from or relating to this Agreement is entitled to recover its costs, including reasonable attorney fees. Each of the parties hereto irrevocably submits to the exclusive jurisdiction of the state courts of Maury County, Tennessee and the U.S. district court for the district located in Maury county, Tennessee and agrees to commence any action, suit or proceeding relating hereto only in such courts.

12. Miscellaneous.

12.1 Severability. If any provision of this Agreement should be determined to be illegal, invalid, or otherwise unenforceable by a court of competent jurisdiction or be invalid or invalidated or unenforceable by reason of any law or statute, then to the extent invalid or unenforceable, it shall be limited, construed or severed and deleted therefrom, and the remaining portions of this Agreement shall survive, remain in full force and effect, and continue to be binding and shall not be affected and shall be interpreted to give effect to the intention of the parties insofar as that is possible.

12.2. Independent Contractors. The parties to this Agreement are that of independent contractors. By entering into this Agreement, neither party is an agent, representative, partner, employee or joint venture of the other party. Neither party will have any right, power, or authority to enter into any agreement on behalf of, or incur any obligation or liability of, or to otherwise bind the other party.

12.3 Drafting Conventions and Interpretation. The Parties have had an equal opportunity to participate in the drafting of this Agreement. No ambiguity will be construed against any party based upon a claim that that party drafted the ambiguous language. The captions and headings used in this Agreement are inserted for convenience only and will not affect the meaning or interpretation of the Agreement.

12.4 Entire Agreement; Integration; Counterparts. This Agreement is the final and complete expression of all agreements between the Parties and supersedes all previous agreements, whether written, oral, express, or implied of the Parties with respect to the transactions set forth herein. This Agreement may be changed only by a written agreement signed by both Parties. This Agreement may be executed in counterparts and delivered by facsimile or email, each of which will be deemed an original and all of which taken together

will constitute but one and the same instrument. Documents executed, scanned and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such facsimile, scanned and electronic signatures having the same legal effect as original signatures.

12.5 Non-Assignability and Binding Effect. Neither party may assign its rights and obligations under this Agreement without the prior written consent of the other party, provided, however that MTR may assign its obligations under this Agreement without the consent of the other party in the event of a sale of all or substantially all of its assets (whether structured as an asset sale, merger or other form of business combination or reorganization) to a third party. Subject to the foregoing, the Agreement will be fully binding upon and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, representatives, successors and permitted assigns. The Parties agree that this Agreement is binding on them and does not and will not be interpreted to benefit or create any rights of any third parties.

12.6 Waiver. No waiver of any provision of the Agreement, or any default or breach in the performance of this Agreement, shall be deemed a waiver of any other provision, or of any subsequent default or breach, nor shall any waiver constitute a continuing waiver.

IN WITNESS WHEREOF, MTR and City, through each of their representatives with authorization to bind the parties to this Agreement, have executed this Agreement as of the Effective Date written above.

MULETOWN REC, LLC

("MTR")

By: [Signature]

Print Name: MICHAEL McINTYRE

Title: CHIEF OPERATING OFFICER

CITY OF COLUMBIA

("City")

By: [Signature]

Print Name: Charles (Chaz) M. Molder

Title: Mayor [Signature] 2/17/21

APPROVED BY THE LEGAL COUNSEL:

By: [Signature]
C. Tim Tisher, City Attorney

EXTENSION OF MEMBERSHIP SERVICES AGREEMENT

WHEREAS, on the 17th day of February 2021, Muletown Rec., LLC., a Tennessee Limited Liability Company (hereinafter "MTR") and the City of Columbia, a governmental entity (hereinafter "City") entered into a membership services agreement, which is attached hereto and incorporated herein by reference as Exhibit 1; and

WHEREAS, MTR and City desire to extend such agreement for an additional one (1) year with the addition of the following terms:

1. MTR shall not sell, transfer or convey the business which is the subject of such agreement located at 1446 Oak Springs Drive, Columbia, TN 38401, during the term of such one (1) year extension. The purpose of this revision is to enable City to perform due diligence to explore the possible purchase of such property.
2. In the event, City elects to purchase such property, the Twenty-Five Thousand (\$25,000) Dollars quarterly payments made by City pursuant to this extension shall be credited on the purchase price of the property.

NOW THEREFORE, in consideration of the forgoing recitals and mutual agreements as set forth herein the parties do hereby agree to extend such agreement for an additional one (1) year under the original terms with the addition of the two terms expressed herein above.

*City agrees to have all evaluations completed prior to October 1, 2024, and share all inspections and appraisals with David Baxter. City agrees that the exclusivity for Baxter to be able to find another buyer ends February 1, 2025.

Entered this 20th day of March 2024.

David Baxter
Chaz Molder

MULETOWN REC, LLC ("MTR")

By: [Signature]

Print Name: David Baxter

Title: president

CITY OF COLUMBIA ("CITY")

By: [Signature]

Print Name: Mayor, Chaz

Title: Mayor

Approved as to Legal Form:

By: [Signature]
C. Tim Tisher, City Attorney

From: Travis Neas <tneas@columbiatn.com>

Sent: Thursday, March 14, 2024 3:21 PM

To: Mackel Reagan <mreagan@columbiatn.com>; Tony Massey <tmassey@columbiatn.com>

Subject: FW: [Caution External Email] - Fwd: Muletown Rec Proposals and conditions reports attached

Gentlemen,

Roof Systems Inc. has performed an evaluation of the roofs at the Muletown Rec facility and provided us with their evaluations. They have also provided estimated costs for correcting the items that they have identified within the report.

In summary they have identified 7 different roof areas at the facility and graded them on a scale of A through F. For reference A is a new roof condition and F is a roof that has failed.

- Roof area #1 has been graded a C, recommended work costing \$9,420.00 to extend its life
- Roof area #2 has been graded a C, recommended work costing \$4,186.00 to extend its life
- Roof area #3 has been graded an F, recommended replacement at a cost of \$65,597.00
- Roof area #4 has been graded a B, no work required at this time. If it was replaced it would cost \$25,335.00
- Roof area #5 has been graded an F, recommended replacement at a cost of \$19,245.00
- Roof area #6 has been graded an F, recommended replacement at a cost of \$12,119.00
- Roof area #7 has been graded an F, recommended replacement at a cost of \$22,936.00

Cost of the work needing to be performed immediately, \$119,897.00

Cost of the work that should be performed to stop leaks and extend the life of the roof areas identified, \$13,606.00

I have extended my gratitude the Roof Systems for performing this evaluation and providing recommendations and cost estimates.

Respectfully,

Travis Neas

Building Official

City Of Columbia, TN

931-560-1535

tneas@columbiatn.com

www.columbiatn.com

From: Cody Goins <cgoins@roofsystems-inc.com>

Sent: Thursday, March 14, 2024 2:18 PM

To: Travis Neas <tneas@columbiatn.com>

Subject: [Caution External Email] - Fwd: Muletown Rec Proposals and conditions reports attached

Travis,

See attached scopes of work and inspection report for Muletown rec from our recent site visit. Please call me with any questions. Thanks

Cody Goins

Roof Systems, Inc

202 Nicholas Long Drive

Columbia, TN 38401

(931) 398-5977

www.roofsystems-inc.com

----- Forwarded message -----

From: Benjamin Varga <bvarga@roofsystems-inc.com>

Date: Thu, Mar 14, 2024 at 1:24 PM

Subject: Muletown Rec Proposals and conditions reports attached

To: Cody Goins <cgoins@roofsystems-inc.com>

--

Ben Varga

Estimator

RSI

O 931 398 5977



Inspection Report



Prepared For:

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Site Overview

Total Sections: 7
Total Sq/Ft: 40,794



Map	Section Name	Sq/Ft	Grade
1	Section 1	17,406	C
2	Section 2	6,316	C
3	Section 3	9,801	F
4	Section 4	3,251	B-
5	Section 5	1,270	F
6	Section 6	658	F
7	Section 7	2,092	F

ROOF SYSTEMS
INCORPORATED

Section Overview

Section: Section 1

Size: 17,406

Overall Grade: C

Inspection Date:

Inspected By:



Section 1 - Metal



Section 1 - Metal



Section 1 - Metal

Deficiencies

Section: Section 1

Size: 17,406

Overall Grade: C

Inspection Date:

Inspected By:



Fasteners - Failing/Missing (Emergency)

Quantity: 185 LF

Deficiency:

As the building moves and flexes the fasteners will loosen up and eventually back out completely resulting in water infiltration.

Corrective Action:

A new fastener, 1 size larger would be installed per industry standards to ensure a water tight seal.

Estimated Repair Cost:

\$0



Perimeter - Metal Edge - Loose (Fasteners)

Quantity: 100 LF

Deficiency:

As the building moves and flexes the fasteners will loosen up and eventually back out completely resulting in water infiltration.

Corrective Action:

A new fastener, one size larger would be installed per industry standards to ensure a water tight seal.

Estimated Repair Cost:

\$300

INCORPORATED

Summary

Section: Section 1

Size: 17,406

Overall Grade: C

Inspection Date:

Inspected By:



Condition Summary

Membrane:

Flashings:

Sheet Metal:

F

C

Overall:

C

A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.

B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks

C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.

D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.

F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

The metal itself is in good shape. There are few minor repairs needed to ensure the lifespan of the existing roof. The ridge cap and rake metal both need to be replaced. These areas are a potential leaks currently and will continue to be a problem until they are addressed.

Estimated Repair Cost: \$300

Estimated Replacement Cost: \$0



Budget Module

Section: Section 1
Size: 17,406
Overall Grade: C

Inspection Date:
Inspected By:



1 - Section 1 (17,406 SF) Grade C

Deficiencies	Qty	Emergency	Proactive	Replacement
Fasteners - Failing/Missing	185 LF	\$0		
Perimeter - Metal Edge - Loose (Fasteners)	100 LF		\$300	
Full Replacement	17,406 SF			\$0
Total		\$0	\$300	\$0

Section Overview

Section: Section 2

Size: 6,316

Overall Grade: C

Inspection Date:

Inspected By:



Section 2 Overview



Section 2 Overview

Deficiencies

Section: Section 2

Size: 6,316

Overall Grade: C

Inspection Date:

Inspected By:



1

Ridge-improperly fastened

Quantity: 110 LF

Deficiency:

Ridge cap is improperly fastened. Wrong type of fasteners were used to affix the ridge cap.

Corrective Action:

Remove and replace improper fasteners. Replace ridge cap if necessary.

Estimated Repair Cost:

\$0



Summary

Section: Section 2
Size: 6,316
Overall Grade: C

Inspection Date:
Inspected By:



Condition Summary

Membrane:
Flashings:
Sheet Metal: C
Overall: C

- A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.
- B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks
- C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.
- D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.
- F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

Much like Section 1, the ridge cap need to be replaced with a fitted ridge cap. The existing ridge cap is over sized which increases the chance for a leak.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

ROOF SYSTEMS
INCORPORATED



Budget Module

Section: Section 2
Size: 6,316
Overall Grade: C

Inspection Date:
Inspected By:



2 - Section 2 (6,316 SF) Grade C

Deficiencies	Qty	Emergency	Proactive	Replacement
Ridge-improperly fastened	110 LF		\$0	
Full Replacement	6,316 SF			\$0
Total		\$0	\$0	\$0

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Composition

Section: Section 3

Size: 9,801

Overall Grade: F

Inspection Date:

Inspected By:



Test Cut #1

Concrete deck

Section Overview

Section: Section 3

Size: 9,801

Overall Grade: F

Inspection Date:

Inspected By:



Section 3 Overview



Section 3 Overview



Section 3 Overview



Section 3 Overview

Deficiencies

Section: Section 3

Size: 9,801

Overall Grade: F

Inspection Date:

Inspected By:



Membrane - Deteriorated Membrane

Quantity: 0 SF

Deficiency:

Deterioration may be a result of excessive weathering or lack of protective roof surfacing.

Corrective Action:

Completely remove the deteriorated areas and replace with new roofing membrane suitable to the existing roof system.

Estimated Repair Cost:

\$0



Summary

Section: Section 3
Size: 9,801
Overall Grade: F

Inspection Date:
Inspected By:



Condition Summary

Membrane:	F
Flashings:	F
Sheet Metal:	F
Overall:	F

- A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.
- B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks
- C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.
- D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.
- F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

Due to the existing condition of this roof, a replacement roof is recommended to ensure no further water penetration. The metal coping also needs to be replaced as failed attempts the seal the seams has occurred over the years.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

ROOF SYSTEMS
INCORPORATED



Budget Module

Section: Section 3

Size: 9,801

Overall Grade: F

Inspection Date:

Inspected By:



3 - Section 3 (9,801 SF) Grade F

Deficiencies	Qty	Emergency	Proactive	Replacement
Membrane - Deteriorated Membrane	0 SF		\$0	
Full Replacement	9,801 SF			\$0
Total		\$0	\$0	\$0

Section Overview

Section: Section 4

Size: 3,251

Overall Grade: B-

Inspection Date:

Inspected By:



Section 4 Overview



Section 4 Overview



Section 4 Overview



Section 4 Overview

Deficiencies

Section: Section 4

Size: 3,251

Overall Grade: B-

Inspection Date:

Inspected By:



1

Curb - Flashing Failure (Emergency)

Quantity: 1 EA

Deficiency:

Open flashings can be caused by membrane shrinkage, insufficient counterflashing, or the simple aging and failure of the original flashing.

Corrective Action:

Clean and prepare the area and install new flashing material for a watertight condition.

Estimated Repair Cost:

\$0



Summary

Section: Section 4

Size: 3,251

Overall Grade: B-

Inspection Date:

Inspected By:



Condition Summary

Membrane: B

Flashings: C

Sheet Metal: B-

Overall: B-

A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.

B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks

C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.

D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.

F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

The membrane is in good functional shape. The only work needed on Section 4 is to replace the flashing around the one vent.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

ROOF SYSTEMS
INCORPORATED



Budget Module

Section: Section 4
Size: 3,251
Overall Grade: B-

Inspection Date:
Inspected By:



4 - Section 4 (3,251 SF) Grade B-

Deficiencies	Qty	Emergency	Proactive	Replacement
Curb - Flashing Failure	1 EA	\$0		
Full Replacement	3,251 SF			\$0
Total		\$0	\$0	\$0

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Composition

Section: Section 5

Size: 1,270

Overall Grade: F

Inspection Date:

Inspected By:



Test Cut #1

Metal Deck



Section Overview

Section: Section 5

Size: 1,270

Overall Grade: F

Inspection Date:

Inspected By:



Section 5 Overview

Section 5 Overview

ROOF SYSTEMS
INCORPORATED



Summary

Section: Section 5
Size: 1,270
Overall Grade: F

Inspection Date:
Inspected By:



Condition Summary

Membrane:	F
Flashings:	F
Sheet Metal:	
Overall:	F

- A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.
- B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks
- C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.
- D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.
- F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

Due to the condition of this roof section, a replacement roof is recommended to ensure no further water penetration.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

ROOF SYSTEMS
INCORPORATED

Composition

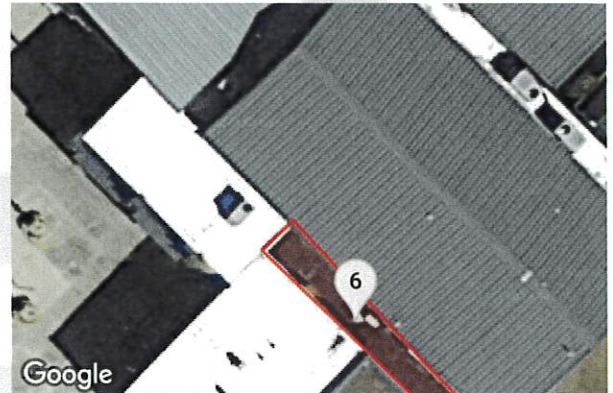
Section: Section 6

Size: 658

Overall Grade: F

Inspection Date:

Inspected By:



Test Cut 1

Metal Deck

Section Overview

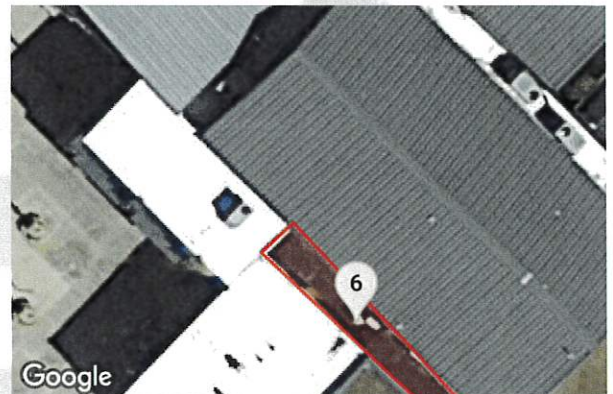
Section: Section 6

Size: 658

Overall Grade: F

Inspection Date:

Inspected By:



Section 6 Overview



Section 6 Overview

ROOF SYSTEMS
INCORPORATED

Summary

Section: Section 6

Size: 658

Overall Grade: F

Inspection Date:

Inspected By:



Condition Summary

Membrane: F

Flashings: F

Sheet Metal: F

Overall: F

A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.

B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks

C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.

D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.

F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

Due to the condition of Section 6, a replacement roof is recommended to ensure no further water penetration.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

Section Overview

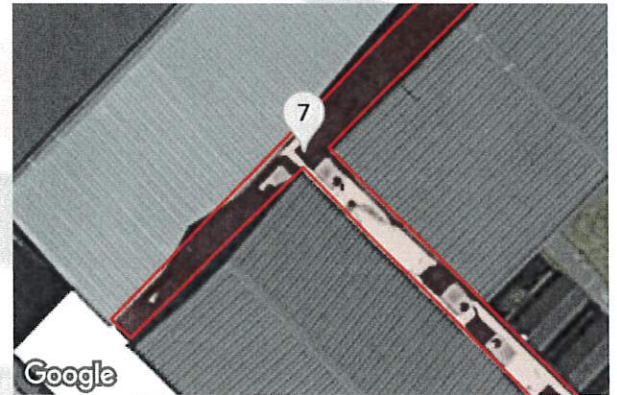
Section: Section 7

Size: 2,092

Overall Grade: F

Inspection Date:

Inspected By:



Section 7 Overview



Section 7 Overview

ROOF SYSTEMS
INCORPORATED

Summary

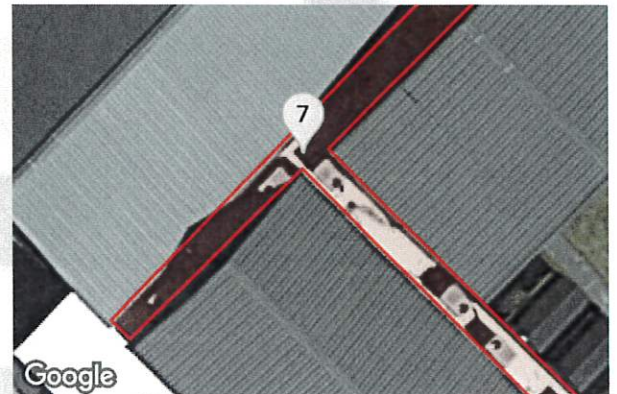
Section: Section 7

Size: 2,092

Overall Grade: F

Inspection Date:

Inspected By:



Condition Summary

Membrane: F

Flashings: F

Sheet Metal: F

Overall: F

A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.

B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks

C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.

D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.

F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.

Estimated Replace:

Recommendations:

Due to the condition of this roof section, a replacement roof is recommended to ensure no further water penetration.

Estimated Repair Cost: \$0

Estimated Replacement Cost: \$0

Site Overview

Total Sections: 7

Total Sq/Ft: 40,794

- A Roof is "New" or in "Like New" condition. Continue to monitor and maintain.
- B Roof is "Good" condition. General repairs may be required and a maintenance program may minimize unnecessary leaks
- C Roof is in "Fair" condition. The roof is beginning to show age-related deficiencies, or is a newer roof that is not performing as expected. A maintenance program may help prevent unnecessary leaks and minimize repair costs.
- D Roof is in "Poor" condition and is nearing the end of its useful life. Repairs could help reduce unexpected leaks, depending on the severity.
- F Roof has failed. The roof has exceeded its expected service life. While it may be possible to address active leaks, it should be assumed that leaks will continue to develop.



1 - Section 1 (17,406 SF) Grade C

Deficiencies	Qty	Emergency	Proactive	Replacement
Fasteners - Failing/Missing	185 LF	\$0		
Perimeter - Metal Edge - Loose (Fasteners)	100 LF		\$300	
Full Replacement	17,406 SF			\$0
Total		\$0	\$300	\$0

2 - Section 2 (6,316 SF) Grade C

Deficiencies	Qty	Emergency	Proactive	Replacement
Ridge-improperly fastened	110 LF		\$0	
Full Replacement	6,316 SF			\$0
Total		\$0	\$0	\$0

3 - Section 3 (9,801 SF) Grade F

Deficiencies	Qty	Emergency	Proactive	Replacement
Membrane - Deteriorated Membrane	0 SF		\$0	
Full Replacement	9,801 SF			\$0
Total		\$0	\$0	\$0

4 - Section 4 (3,251 SF) Grade B-

Deficiencies	Qty	Emergency	Proactive	Replacement
Curb - Flashing Failure	1 EA	\$0		
Full Replacement	3,251 SF			\$0
Total		\$0	\$0	\$0

5 - Section 5 (1,270 SF) Grade F

Deficiencies	Qty	Emergency	Proactive	Replacement
Full Replacement	1,270 SF			\$0
Total		\$0	\$0	\$0

6 - Section 6 (658 SF) Grade F

Deficiencies	Qty	Emergency	Proactive	Replacement
--------------	-----	-----------	-----------	-------------

Full Replacement	658 SF			\$0
Total		\$0	\$0	\$0
7 - Section 7 (2,092 SF) Grade F				
Deficiencies	Qty	Emergency	Proactive	Replacement
Full Replacement	2,092 SF			\$0
Total		\$0	\$0	\$0
Budget Totals		Emergency	Proactive	Replacement
		\$0	\$300	\$0

RSI

ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Work Proposed: Approximately 110' of ridge cap replacement

- Install new vented zee at ridge location to serve as cleat for new metal ridge cap
- Install a new 22 gauge ridge cap to eliminate exposed fasteners in order to minimize chances of water intrusion
- Seal watertight with butyl tape and caulking as needed

Note: Due to discoloration of metal panels from UV exposure, there will likely be a variation in color of finished product and existing system(RSI will try to match as closely as possible with standard color options)

Price.....\$4,186

Signature: _____

Date: _____

Printed Name: _____

PO#: _____

RSI
ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



3/14/24

Attention: Travis Neas,

Thank you for the opportunity to provide a quote for the above referenced project. We are grateful and look forward to the chance to work for you. Should you have any questions, please feel free to contact me at any time.

EXHIBIT A

Scope of Work: Approximately 9,800 sq. ft.

- Perform all work according to OSHA regulations
- Remove ballast in areas in order to remove existing membrane and replace with a new 60 mil EPDM membrane prior to placing ballast back above new membrane per manufacturer's specifications
- Remove existing edge metal and replace with new 24 gauge Kynar 500 finish to match existing edge conditions
- Flash all penetrations per manufacturer's specifications
- Supply a RSI 2-year warranty
- Supply a 20-year manufacturer's warranty

TOTAL COST....65,597

Unit Costs: If any wood nailer is needing replaced it will be done at \$1.75 per board foot

Any insulation needing replacement will be done at \$1.50 per board foot

Exclusions:

- **No EIFS, wood blocking, or sheathing**
- **Anything not included in the above scope of work**

Sincerely,
Ben Varga
bvarga@roofsystems-inc.com
Estimating
(931) 398-5977

ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Pricing is valid for 30 days from 3/14/24

Signature: _____

Date: _____

Printed Name: _____

PO#: _____



City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



3/14/24

Attention: Travis Neas,

Thank you for the opportunity to provide a quote for the above referenced project. We are grateful and look forward to the chance to work for you. Should you have any questions, please feel free to contact me at any time.

EXHIBIT A

Scope of Work: Approximately 3,300 sq. ft.

- Perform all work according to OSHA regulations
- Remove existing membrane
- Supply and install 60-Mil Mechanically Fastened TPO Roof System, installed to meet manufacturer's specifications
- Flash all penetrations per manufacturer's specifications
- Install new tbar and counterflashing at current locations
- Supply and install fabricated 24-gauge coping, fascia and gutters to match existing conditions manufacturer's standard colors
- Supply a RSI 2-year warranty
- Supply a 20-year NDL manufacturer's warranty

TOTAL COST....\$25,335

Unit Costs: If any wood nailer is needing replaced it will be done at \$1.75 per board foot
Any insulation needing replacement will be done at \$1.50 per board foot

Exclusions:

- **No EIFS, wood blocking, or sheathing**
- **Anything not included in the above scope of work**

Sincerely,
Ben Varga
bvarga@roofsystems-inc.com
Estimating
(931) 398-5977

ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Pricing is valid for 30 days from 3/14/24

Signature: _____

Date: _____

Printed Name: _____

PO#: _____



City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



3/14/24

Attention: Travis Neas,

Thank you for the opportunity to provide a quote for the above referenced project. We are grateful and look forward to the chance to work for you. Should you have any questions, please feel free to contact me at any time.

EXHIBIT A

Scope of Work: Approximately 1,700 sq. ft.

- Perform all work according to OSHA regulations
- Sweep loose gravel into piles to be removed from roof and disposed of into dumpsters
- Supply and install a layer of 1" polyiso
- Insulation to be fastened at a rate of 6 screws and plates per 4'x8' sheet
- Supply and install 60-Mil Mechanically Fastened TPO Roof System, installed to meet manufacturer's specifications
- Flash all penetrations per manufacturer's specifications
- Supply and install new tbar and counterflashing where present, supply and install new 24 gauge coping at wall sections where present after encapsulating wall with new membrane
- Supply a RSI 2-year warranty
- Supply a 20-year manufacturer's warranty

TOTAL COST....\$19,245

Unit Costs: If any wood nailer is needing replaced it will be done at \$1.75 per board foot
Any insulation needing replacement will be done at \$1.50 per board foot

Exclusions:

- **No EIFS, wood blocking, or sheathing**
- **Anything not included in the above scope of work**

Sincerely,
Ben Varga
bvarga@roofsystems-inc.com
Estimating
(931) 398-5977

ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



Pricing is valid for 30 days from 3/14/24

Signature: _____

Date: _____

Printed Name: _____

PO#: _____



City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



3/14/24

Attention: Travis Neas,

Thank you for the opportunity to provide a quote for the above referenced project. We are grateful and look forward to the chance to work for you. Should you have any questions, please feel free to contact me at any time.

EXHIBIT A

Scope of Work: Approximately 700 sq. ft.

- Perform all work according to OSHA regulations
- Remove existing EPDM membrane
- Supply and install 60-Mil Mechanically Fastened TPO Roof System, installed to meet manufacturer's specifications
- Flash all penetrations per manufacturer's specifications
- Supply and install new t bar and counter flashings at locations where currently present
- Supply and install new edge metal to match existing conditions
- Supply a RSI 2-year warranty
- Supply a 20-year manufacturer's warranty

TOTAL COST....12,119

Unit Costs: Any wet iso to be replaced at \$1.50 per square foot

Exclusions:

- **No EIFS, wood blocking, or sheathing**
- **Anything not included in the above scope of work**

Sincerely,
Ben Varga
bvarga@roofsystems-inc.com
Estimating
(931) 398-5977

RSI
ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



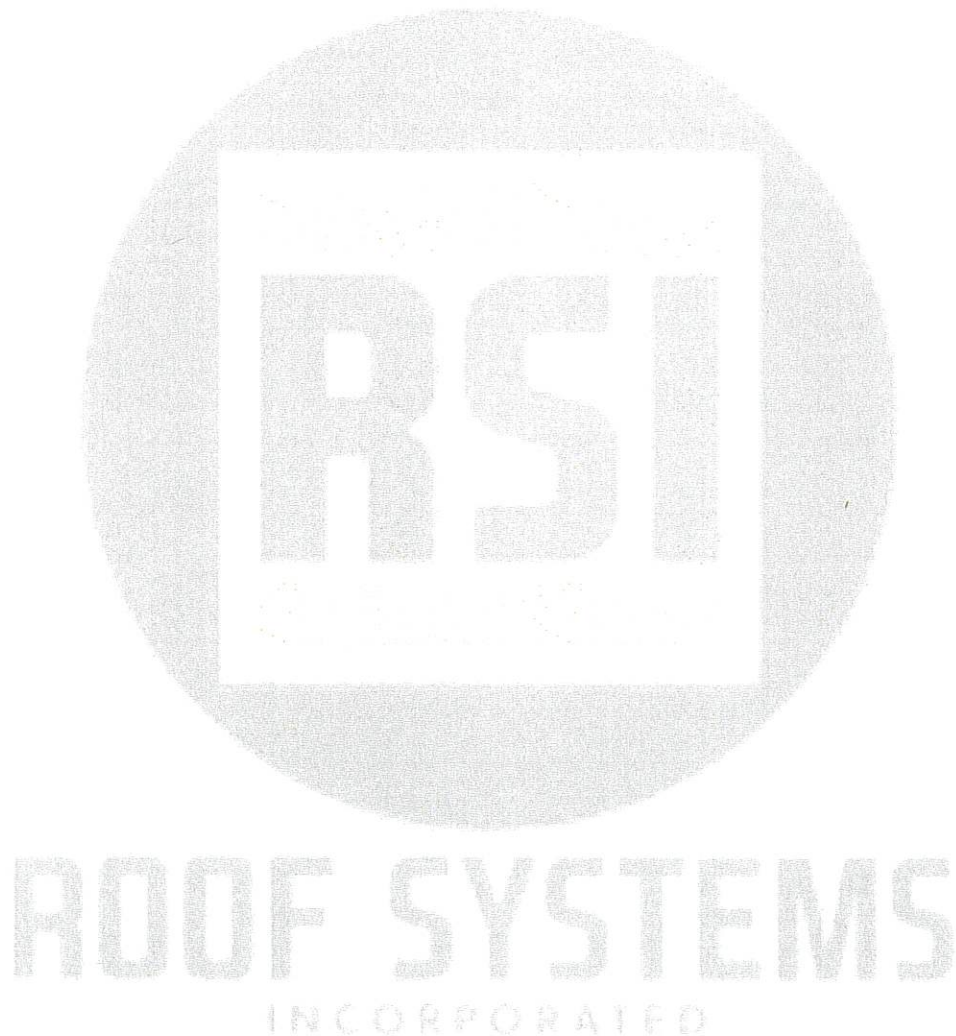
Pricing is valid for 30 days from 3/14/24

Signature: _____

Date: _____

Printed Name: _____

PO#: _____





3/14/24

Attention: Travis Neas,

Thank you for the opportunity to provide a quote for the above referenced project. We are grateful and look forward to the chance to work for you. Should you have any questions, please feel free to contact me at any time.

EXHIBIT A

Scope of Work: Approximately 2,200 sq. ft.

- Perform all work according to OSHA regulations
- Remove existing membrane and dispose of properly
- Supply and install 60-Mil Mechanically Fastened TPO Roof System, installed to meet manufacturer's specifications
- Supply and install new t bar at current locations where the roof level meets the other sections
- Flash all penetrations per manufacturer's specifications
- Supply and install new coping at the ends where currently present
- Supply a RSI 2-year warranty
- Supply a 20-year NDL manufacturer's warranty

TOTAL COST....22,936

Unit Costs: If any wood nailer is needing replaced it will be done at \$1.75 per board foot

Any insulation needing replacement will be done at \$1.50 per board foot

Exclusions:

- **No EIFS, wood blocking, or sheathing**
- **Anything not included in the above scope of work**

Sincerely,
Ben Varga
bvarga@roofsystems-inc.com
Estimating
(931) 398-5977

ROOF SYSTEMS
INCORPORATED

City of Columbia
1446 Oak Springs Dr
Columbia, TN 38401



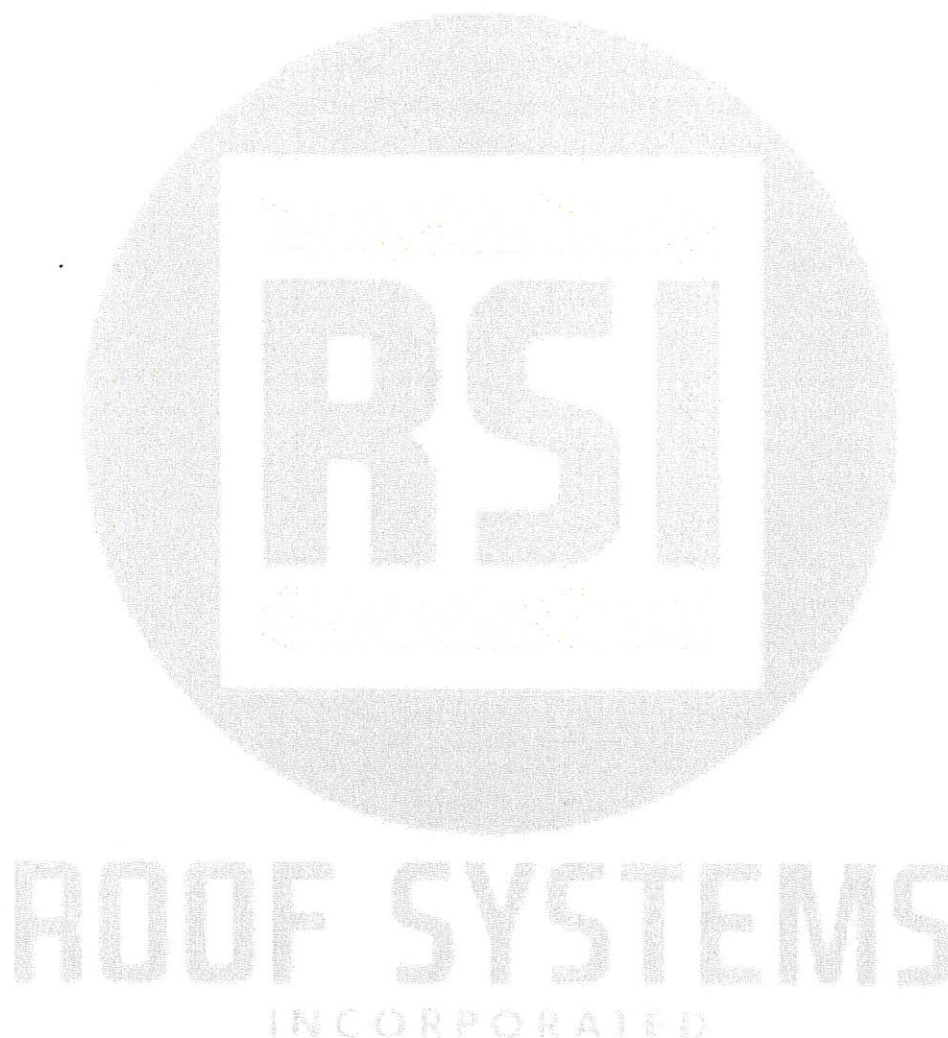
Pricing is valid for 30 days from 3/14/24

Signature: _____

Date: _____

Printed Name: _____

PO#: _____



Mule Town Rec Center

HVAC Assessment

May 9th, 2024

HVAC Equipment Summary & Recommendations

Muletown Recreation Center was built in 1995. The HVAC system consists of (14) unitary packaged and DX Split systems and (1) Water Cooled Pool Dehumidification Unit. Most of the systems have been replaced since 1995 with the exception of the (5) air handlers associated with the roof-mounted condensing units. The total capacity of the HVAC systems is 123-tons and the average age of the equipment is 14 years. Unitary equipment expected life according to ASHRAE is 15 years. At this point, it is expected that this category of equipment will begin to fail in the upcoming years. Path recommends budgeting to replace equipment 9 years or older over the next 1-5 years. This includes (12) packaged RTUs and DX Split Systems with a total capacity of 70-tons. This approach will prevent "replace-on-failure" which will result in higher aggregate replacement costs. Additionally, Path recommends hiring a service contractor to conduct regular preventative maintenance so that the equipment will remain in good working order. A summary of equipment information is attached.

HVAC Controls Summary & Recommendations

All HVAC equipment is operated by programmable thermostats except for the pool dehumidification unit which is operated by stand-alone DDC controls. Path recommends the installation of BACnet thermostats accessible through a web-based building management system for the packaged and DX split systems. This will allow remote access and troubleshooting as well as temperature limits and scheduling. Proper control of the pool dehumidification unit is critical for the safety of the occupants in the natatorium and the longevity of the building. If this equipment is not properly controlled, issues with the building envelope will cause damage to the building. To ensure proper operation, access to the unit's control is critical. Path recommends integration of the units onboard BACnet controls into the proposed building management system for this capability.

Lighting Systems Summary & Recommendations

The lighting in this facility is predominantly T8 fluorescent. Path recommends considering upgrading the interior and exterior lighting to LED immediately if this building is purchased by the City. This project will reduce operational and energy cost associated with the building and improve the overall lighting levels.

Pool Equipment Summary & Recommendations

The pool equipment is in poor condition. It is Path's recommendation that the City of Columbia considers upgrading this equipment and factoring in these upgrades to the purchase of the facility. Severe corrosion is present on piping and equipment in this space likely due to inadequate ventilation in the pool equipment room. Galvanic corrosion was noted in several locations which is caused by the direct coupling of two dissimilar metals. Path also recommends requesting operating costs associated with

pool chemicals and consideration of on-site chemical production as a part of the upgrades to the pool equipment. If requested, Path will complete a follow-up site visit to produce a budget for required upgrades and include budgets for on-site chemical production.

Incentives

The HVAC system, controls, and lighting upgrades are eligible for utility incentives through TVA's EnergyRight program. Path recommends planning to file the eligible incentives to defray the costs associated with the projects.

Project Budget & Savings

HVAC Equipment Upgrades (1-5 years):

- Estimated 2024 Project Budget: \$472,500
- Estimated 2029 Project Budget: \$581,811
 - 4.25% annual construction cost escalation
- Net Present Value: \$554,106
 - 5% Discount Rate
- Estimated Utility Incentive: \$5,600-\$12,250
- Estimated Utility Savings: \$3,990

HVAC Controls (Immediate):

- Estimated 2024 Project Budget: \$79,250
- Estimated Utility Incentives: \$6,000-8,500
- Estimated Utility Savings: \$4,750

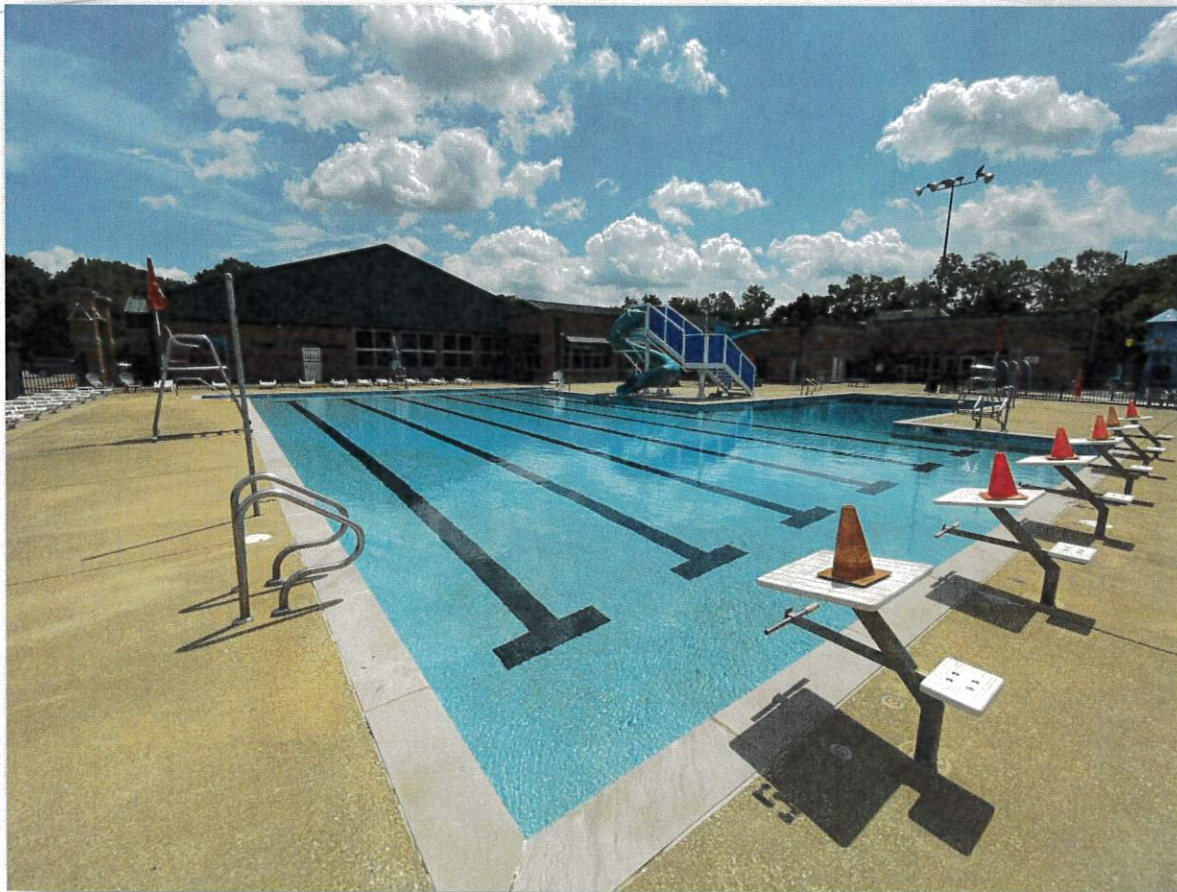
LED Lighting Upgrades (Immediate):

- Estimated 2024 Budget: \$107,900
- Estimated Utility Incentives: \$10,050
- Estimated Annual Utility Savings: \$11,150

Pool Equipment Budgets:

TBD





CITY OF COLUMBIA, TENNESSEE
MULETOWN REC
SWIMMING POOL ASSESSMENTS
JULY 5. 2024

Contents

Executive Summary	4
Scope of Work	6
Swimming Pool General Information	7
Indoor Lap Pool	7
Indoor Program Pool	8
Outdoor Lap/Recreation Pool	9
Outdoor Spraypad	10
Administrative Code	11
Swimming Pool Overview	12
Opinion of Probable Cost	14
Muletown Rec Swimming Pool Analysis	16
1. Pool Structure:	16
a. Indoor Pool:	16
b. Outdoor Recreation Pool:	16
c. Program Pool:	16
d. Splash Park:	16
2. Perimeter Overflow System:	16
3. Pool Inlets:	17
4. ADA Accessibility:	17
a. Indoor Lap Pool	17
b. Indoor Program Pool:	17
c. Outdoor Recreation Pool:	17
d. Splash Park:	17
5. Main Drains:	17
i. Indoor Pool:	17
ii. Outdoor Recreation Pool:	17
iii. Children's Pool:	17
iv. Splash Park:	17
6. Filtration:	17
a. Indoor Pool:	17
b. Indoor Program Pool:	18
c. Outdoor Rec Pool:	18
d. Spraypad	18
7. Recirculation Pump:	18
a. The specific rating for the recirculation pumps for the swimming pool systems could not be verified but are all assumed to be original to time of construction. Each pump is fed by a Century motor. All three of the pumps were in functional condition but showed signs of corrosion, similar to the other components of their respective mechanical systems.	18

b. Spraypad:	18
8. Flow Meter:.....	18
9. Variable Frequency Drive:.....	18
10. Piping:	18
11. Pool Sanitation:.....	18
a. Indoor Pools Outdoor Recreation Pool:	18
b. Spraypad:	19
12. Chemical Controller:.....	19
13. Ultraviolet Treatment System:	19
14. Mechanical Systems:	19
15. Depth Markings:	19
16. Pool Deck:.....	19
17. Starting Blocks:.....	19
Summary	21
Appendix A: General Limiting Conditions.....	37

Executive Summary

The City of Columbia, Tennessee and Kimley-Horn commissioned Counsilman-Hunsaker to provide a swimming pool assessment study of the indoor and outdoor pools at the Muletown Rec to help determine their existing condition and any major repairs that would need to take place within the next 5 years if the City were to purchase the recreation facility. A site visit was performed on May 23, 2024 by Counsilman-Hunsaker. Muletown Rec consists of the following pools:

- Outdoor 6-lane, 25-yard lap pool with deep area
- Outdoor spraypad
- Indoor lap pool
- Indoor programming pool
- Indoor hot tub (never been functional)

The swimming pool facility opened in the mid-1990s.

Muletown Rec was previously a YMCA and currently offers memberships to the Columbia community. The aquatics area is utilized for a variety of seasonal aquatic activities and programs including:

- Recreational swim
- Community fitness lap swim
- Swimming lessons (group and private)
- Water fitness classes (shallow and deep water)
- High school swim team practice
- Summer swim team practice

The indoor swimming pools operate year-round and are open from 6:00 a.m. to 11:00 p.m., Monday through Friday. The outdoor pools are operated seasonally during the summer, Memorial Day to Labor Day, and are open from 11:00 a.m. to 6:00 p.m. Monday through Saturday, and 1:00 p.m. to 6:00 p.m. on Sunday. Water fitness classes are offered Monday through Friday at various times in the day.

The purpose of the swimming pool needs assessment is to identify items that are substandard in the pools, identify items not to current industry swimming pool design standards, or equipment not operating as designed, and to assist in defining a course of action regarding the future of the Swimming Pool. For this reason, the City of Columbia is conducting this assessment to better understand the existing deficiencies with the pools and the necessary repairs and associated costs to keep them operational if the City purchases the Muletown Rec facility.

Counsilman-Hunsaker typically estimates the average lifespan of an outdoor aquatic facility to be approximately 30 to 40 years and indoor pools at 50+ years depending on a variety of factors including quality of construction, the presence of a preventative maintenance plan, climate, amount of usage, etc.

The outdoor pools at Muletown Rec are closing in on this approximate range, but their lifespan can be extended with a renovation. The indoor pools are close to halfway through their expected lifespan and recommendations will be made in this report to help give the City the appropriate steps to take to keep them functional. The condition of all three swimming pools and the spraypad should be carefully monitored for critical issues that could arise such as significant water loss,

Review Existing Information	Facility Drawings
	Prior Studies/Reports
	Observations/Goals of Town
Conduct On-Site Audit of Facility	Pools and All Equipment
	Support Facilities
	Code Compliance including ADA Review
Review Findings with Town	Recommendations for Physical Issue Corrections
	Recommendations for Addressing Functional Issues
	Cost Implications of Identified Action Plan
	Forecasting Remaining Life of Systems
	Identification of "fatal flaws" or Major Concerns

AQUATICS SCHEDULE



CLASS	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
Water Aerobics	8:15am-9:15am		8:15am-9:15am		8:15am-9:15am
Deep Water Aerobics		9:15am-10:15am		9:15am-10:15am	
Power Circuit		5:30pm-6:30pm		5:30pm-6:30pm	
Warm Water Tai Chi			9:15am-10:15am		9:15am-10:15am

Inability to reach State Code turnover requirements, and safety-related items that cannot be rectified due to the pool's age.

This assessment report will help the City:

- Determine existing condition and expected lifespan for the swimming pools and spraypad;
- Development of cost estimates to extend the life of the pools;
- Safety, code and operations needs for the next 5 years.
- Timeline for operating lifespan of equipment.

While repairs, renovations and updates are necessary, consideration should be given to the functional condition of the pools before proceeding with a substantial project, e.g., do the pools meet the needs of Columbia community for aquatic programs, recreation, competition and fitness.

Scope of Work

- Review of any documents regarding the existing condition of the indoor and outdoor pools.
- Site Visit of the Muletown Rec indoor and outdoor aquatics areas.
- Provide visual inspection of the pools and pool mechanical equipment.
 - Provide commentary on immediate and future needs for repairs and renovations.
 - Develop opinion of probable costs for any noted repairs.
- Prepare a swimming pool assessment report based on the above.

Swimming Pool General Information

Indoor Lap Pool

Swimming Pool Opening: Mid-1990s

Surface Area: 4,000 SF (approximate)

Lanes: 6, 25-yard lanes

Water Depth: 3'6" to 6'0"

Pool Volume: 150,000

Water temperature: 81°

Turnover: Not observed (450 GPM required to meet State Code 6-hour turnover)



Indoor Program Pool

Surface Area:	1,300 to 1,600 SF (approximate)
Water Depth:	0'0" to 4'0"
Pool Volume:	30,000 (approximate)
Water temperature:	90°
Turnover:	2.1 hours based on 250GPM and 30,000 gallons



Outdoor Lap/Recreation Pool

Surface Area: 4,800 SF (approximate)

Lap Lanes: 6, 25-meter lanes

Water Depth: 3'0" to 10'0"

Pool Volume: 215,000 gallons

Turnover: Not observed (must be greater than 600 GPM to meet State Code requirement of 6 hours)



Outdoor Spraypad

Surface Area: 2,600 SF

Water Depth: 0'0"

Pool Volume: Unknown

Turnover: Not observed (must meet State Code requirement of 1 hour)



Administrative Code

The state administrative swimming pool code referenced as "State Code" in the report is as follows.

Rules of Tennessee Department of Health

Bureau of Health Services Administration

Division of General Environmental Health

Chapter 1200-23-5

Public Swimming Pools

Applicable Federal Code Section

Virginia Graeme Baker Pool and Spa Safety Act (VGB)

ASME/ANSI A112.19.81

Signed into Law on December 19, 2007

CPSC Staff Interpretation of Section 1404 issued on June 18, 2008

Successor standard ANSI/APSP/ICC-16 2017 currently adopted

Americans with Disabilities Act (ADA)

U.S.C. 12101 et seq.

Signed into Law on July 26, 1990

Revisions published September 15, 2010

https://www.ada.gov/2010ADASTandards_index.htm

Swimming Pool Overview

The following bullet points summarize the primary findings of the aquatics assessment.

Indoor Pool

- The lap pool's ADA chair lift needs a new battery to keep it operable.
- Corrosion was observed on the ADA lift.
- The pool deck has signs of cracking, but it does not appear to be extensive.
- There is a missing deck drain grate near the hot tub.
- The pool's stainless-steel perimeter overflow gutter has signs of corrosion.
- Caulking is missing in the pool's expansion joint and cracking/missing concrete was observed.
- Discoloration was observed on the base plates of the pool ladder grab rails.
- The starting block does not meet the current standard for length and width of competitive starting blocks.

Indoor Program Pool

- The mushroom feature on the zero-beach entry does not currently function.
- The water supply feed for the frog waterslides is not working.
- There is an area of missing tile behind the frog waterslide.
- A section of gutter grating in the corner has come loose.
- The zero-depth entry does not meet the ADA standard for an accessible entry due to the lack of handrails.
- The pool does not have depth markers until the 2'0" mark.
- Cracking on the pool surface was observed in the 4-foot area of the pool.
- The interior of the children's waterslide needs resurfacing.

Outdoor Recreation Pool

- Deck corrosion exists from the supports for the diving board which was removed due to an incompliant depth.
- Some of the pool's underwater lights were not flush with the walls.
- The pool does not have depth markings around the entire perimeter of the deck.
- A hole exists in the plaster in lane 4 of the lap lane area.
- Chips and cracks in the plaster were observed in several areas of the shallow area of the pool.
- One of the skimmer baskets is raised by the corner of the deep end and has cracking through it.
- Corrosion was observed on the outdoor pool starting blocks.
- Areas of broken coping stone and gaps beneath the coping stone exist.
- Grout is missing in the pool's perimeter tile.
- Near the shallow end stair entry there is missing coping stone and caulking.
- The pool had return inlets that did not have an inlet cover on them.
- The pool does not have markings on the pool deck notating pool depths in feet and inches at each area of the pool.
- The outdoor pool has one ADA accessible entry and needs one additional point of access to be compliant with the 2010 ADA standards.
- The starting blocks do not meet the current standard for length and width of competitive starting blocks.

Spraypad

- Staff report that leaks exist in the spraypad surge tank and it is difficult to maintain the water level.
- The splashpad needs a chemical feeder for the pH buffer, muriatic acid.
- The spraypad's sanitizer and pH buffer are stored within the mechanical room that contains the pool pump, filtration and other recirculation components.
- Corrosion on the spraypad deck was observed where water leaks from the mechanical building.
- Some of the ground sprays were not functioning at their full capacity.
- Weeds were growing through the spraypad slab and the adjacent tree drops debris onto the spraypad.

Other Items

- A secure exit to the outdoor pool was not observed.
- Equipment storage bins placed on the pool deck by the indoor lap and program pools blocked circulation around the perimeter of the pool.
- The indoor lap pool filters are in poor condition and have significant corrosion.
- A leak exists in the outdoor pool recirculation piping.
- The mechanical room for the indoor pool and outdoor pools shows signs of significant corrosion on the metal components within the space.
- The outdoor pool and outdoor spraypad mechanical systems are in two different locations due to the timing in which they were constructed with the spraypad being a later addition to the facility.
- Components for the four mechanical systems vary in equipment and layout which creates issues when trying to consistently maintain all four systems.
- The chemical feed lines are not under dual containment.
- The stairs leading down into the pool mechanical room have falling concrete.
- Exposed rebar was observed on the concrete support slab for the pool filter.
- The exhaust fan for the mechanical room has significant corrosion.
- Directional arrows are not provided on the recirculation piping.
- An Automated External Defibrillator (AED) is not located on site.
- There is a lack of air flow from the HVAC dehumidification system at the shallow end of the pool.

Opinion of Probable Cost

The chart below details the costs associated with the immediate to short-term needs for the indoor lap pool, indoor program pool, outdoor recreation pool and spraypad. These costs do not include any building upgrades or new construction of support spaces.

Priority 1 – +/- 6 months

Priority 2 – 6 months to 1 year

Indoor Lap Pool	Priority Ranking
Ensure ADA pool lift is functional.	1
Replace missing drain grate adjacent to the hot tub.	2
Address corrosion and staining on stainless-steel gutter system and base plates of ladder rails.	2
Ensure all perimeter gutter grating is secure.	
Install new caulking in expansion joint and tile lane lines.	1
Monitor condition of pool deck.	2
Check expiration dates on VGB main drain grates	1
Install functioning flow meter on the recirculation system	1

Indoor Program Pool	Priority Ranking
Repair missing tile near frog waterslide.	1
Ensure ADA pool lift is functional.	1
Install depth markers in the shallow area of the pool.	1
Resurface children's waterslide	1
Address corrosion and staining on stainless-steel gutter system and base plates of ladder rails.	2
Check expiration dates on VGB main drain grates	1

Outdoor Recreation Pool	Priority Ranking
Secure underwater lights.	1
Patch areas of missing plaster.	1
Ensure all skimmer baskets are flush with the pool deck.	1
Patch areas of coping stone with missing concrete.	1

Install new grout/caulk in pool tile and coping stone.	1
Monitor condition of pool deck.	2
Install eyeball covers for pool return inlets.	1
Install depth markings on the pool deck notating feed and inches	1
Install one additional ADA means of entry	1
Check expiration dates on VGB main drain grates	1
Install functioning flow meter on the recirculation system	1

Spraypad	Priority Ranking
Install a chemical feeder for the muriatic acid	1
Perform routine maintenance on vertical spraypad features	2

Pool Mechanical Systems	Priority Ranking
Plan for replacement of indoor lap pool, program pool and outdoor pool mechanical systems	1
Remove equipment storage bin from area that blocks access to pool deck circulation	1
Identify and repair leak in outdoor pool recirculation piping	2
Provide dual-containment for chemical lines in mechanical room	1
Repair areas on entry stairs to the pool mechanical room	1
Replace mechanical room exhaust fan	2

Muletown Rec Swimming Pool Analysis

The following narrative summarizes the facility conditions assessment for the swimming pools and spraypad at the Muletown Rec. This report is based on visual observations made during the site visit on May 23, 2024 but is not all inclusive.

1. Pool Structure:

- a. Indoor Pool: The indoor pool is a concrete structure with a plaster surface and tile lap lane markings. The pool has an expansion joint with a tile band on either side. The expansion joint had missing caulking and needs to be re-caulked to avoid water penetrating the joint and reaching the concrete pool structure and risk corrosion of any exposed rebar. Surface staining on the plaster was also observed.
 - b. Outdoor Recreation Pool: The outdoor pool is a concrete structure with a plaster surface, tile lane markings, perimeter tile band and precast, concrete coping stone. Several issues were found with the pool surface and structure:
 - i. The pool has several areas where the plaster surface has delaminated, and the pool concrete is exposed. One area was located beneath the starting blocks in lane 4 and another adjacent to the tile lane markings in lane 2. These areas could be patched with an underwater plaster patch.
 - ii. Several areas of the pool coping stone are chipped, cracked and have chunks of concrete that are missing. Gaps between stones exist as the grout and mortar have failed.
 - iii. Grout is missing between the blue perimeter tile below the coping stone.
 - iv. Grout is missing between the black lane line tiles.
 - v. The mortar bed is failing in multiple areas below the coping stone where it connects to the blue perimeter tile. Large gaps and missing concrete were observed around the entire pool.
 - vi. All areas of missing grout should be repaired to mitigate the amount of water that can get behind the tile, reached the concrete pool structure and caused tiles to pop and risk corrosion of any exposed rebar.
 - c. Program Pool: The program pool is similarly constructed to the lap pool with a concrete structure and plaster surface. The pool appeared to be in good condition with the exception of one area of missing tile observed in the zero-depth entry near the frog waterslide and the plaster surface had staining in the 4-foot area. The area of missing tile could cause injury to a pool user and should be addressed ASAP.
 - d. Splash Park: The Splash Park has a concrete wet deck that consists of a cool deck type top coating. Minimal cracking was observed in the surface and delamination of the top coating did not appear to be an issue at the time of the site visit.
 - e. If staff notices water loss occurring (other than normal evaporation and splashout) a static water tightness test is recommended to be completed prior to the replacement of any finishes for the swimming pool. The static test allows the contractor to isolate the pool structure from the piping system and test the pool shell for water tightness. It is not uncommon for pools to leak over time at structural joints. Other common leak sources include the main drains, floor or wall inlets, skimmers, and any other major penetrations into the pool shell.
 - f. The date of the plaster surface installation on all three pools is unknown. A plaster surface typically has an average lifespan of 7 to 10 years dependent upon the quality of installation and chemical balance.
- ### 2. Perimeter Overflow System:
- The indoor lap pool and program pools both have a stainless-steel perimeter overflow gutter system which is assumed to be original to the pool construction. Some corrosion, staining and discoloration were observed on the gutter on both pools. A stainless-steel gutter will have a lifespan that can exceed 20 years. There were several areas where there was a cracked grate, unsecured grating or the grating was bowing. Staff should secure and install new grating in these areas to avoid any injury to pool users. Lawson Aquatics Grating could be used to replace the existing grating if the decision is made to replace all of the grating. Regular maintenance should be performed on all stainless-steel components in the indoor pool area.
- a. The outdoor recreation pool has a skimmer system with 9 skimmer boxes around the perimeter of the pool that are under direct suction to the pool mechanical room. A skimmer pool design permits the swimming pool to serve as the repository of water displacement when swimmers enter the pool. With the water being accommodated inside the pool rather than overflowing the gutter lip and flowing to the surge tank where displacement is accommodated as is typical on a traditional lap pool. The tile freeboard in the pool creates a choppy water surface during swimming races and practices. Surface turbulence is the biggest factor in a slow pool, i.e., a smooth water surface is the ideal for minimizing surface resistance to the forward motion of a swimmer or any form moving along the water surface. The exposed freeboard

of tile around the pool perimeter adds to the in demand for custodial cleaning and polishing. Consideration could be given to the installation of a new stainless-steel gutter overflow system on the outdoor pool due to the condition of the coping stone and if competitive swimming will be a key programmatic component of the facility moving forward.

3. **Pool Inlets:** Both of the indoor pools have supply returns within the stainless-steel gutter system and the outdoor pool has wall inlets. None of the pools have floor inlets. Of the two inlet systems (floor and wall), the floor inlets are usually recommended over wall inlet systems for larger pools. The reason is that a relatively equidistant location of the floor inlets provides a more uniform distribution of filtered water over the floor. This situation affects, in a positive way, the subsurface turbulence created by the swimmers overhead. The floor system also provides a "sweep and clean" movement of the water across the pool floor, picking up small dirt and debris. While floor inlets are optimal for lap pools, it's not a very practical renovation to undertake due to the invasiveness of the construction.
4. **ADA Accessibility:** In 2010, the Department of Justice implemented the Americans with Disabilities Act (ADA) requiring compliant accessibility to all pools, including those in operation at the time the law was enacted. The ADA requires that a swimming pool with a perimeter that is more than 300' to have at least two accessible means of entry, provided that the primary accessible means of entry is an ADA compliant swimming pool lift or ADA compliant swimming pool ramp with handrails, while the secondary means of access can be either a ramp, lift or compliant stair entry. Pools under a perimeter of 300' need only a single primary entry which can be a ADA lift or compliant ramp entry with handrails.
 - a. **Indoor Lap Pool:** The Indoor Pool's size necessitates one means of entry. The pool has a compliant lift to meet the requirements of the ADA 2010 standards. Staff should confirm it is functioning properly, is self-operable and has a charged battery.
 - b. **Indoor Program Pool:** The Program Pool's size necessitates one means of entry. The pool has a compliant lift to meet the requirements of the ADA 2010 standards. Staff should confirm it is functioning properly, is self-operable and has a charged battery.
 - c. **Outdoor Recreation Pool:** The Outdoor Recreation Pool's perimeter of approximately 350' necessitates two means of compliant entry and currently has ADA lift rails as a primary means of access. The installation of a second pool lift or making the handrails on the stair entry compliant. This would meet the additional requirement of the ADA 2010 standards.
 - d. **Splash Park:** The Splash Park does not require an accessible means of entry.
5. **Main Drains:** The Virginia Graeme Baker Pool and Spa Safety Act (VGB), ASME/ANSI A112.19.81 requires that pool main drains and grates be suction and hair entrapment certified. VGBA grates have expiration dates on them, and staff should confirm the existing grates are still within their usable lifespan. All main drains with dimensions 18" x 23" or smaller are classified as "blockable" and must have a VGB stamped and certified "unblockable" grate cover with tamper proof screws. The federal regulations of VGB were passed by Congress in 2008 and are designed to reduce the potential for suction and hair entrapment in commercial swimming pools at all suction outlets (e.g., main drains, skimmer equalizer lines, etc.). The Consumer Product Safety Commission (CPSC) is tasked with federally enforcing all VGB regulations, but due to the vast number of commercial swimming pools in the United States, enforcement most commonly is the responsibility of the local governing agencies (e.g., public health departments, building departments, etc.).
 - a. Staff report all the main drains have been addressed to comply with the VGB Act, but that they are due for an upgrade. All drain expiration dates should be confirmed, and appropriate action taken to replace them based on the date.
 - i. **Indoor Pool:** The indoor pool contains two, 24"x24" grates.
 - ii. **Outdoor Recreation Pool:** The outdoor pool contains three, 24"x24" grates.
 - iii. **Children's Pool:** The pool contains two, 24"x4" drains with a backup SVRS system on the mechanical system.
 - iv. **Splash Park:** The VGB Act does not apply to wet decks.
6. **Filtration:** Each of the swimming pools and the spraypad contain their own recirculation and filtration system as required by code and industry standard.
 - a. **Indoor Pool:** The pool's filtration consists of two, steel high-rate sand filters that are original to the facility. Significant corrosion was observed on the top, sides, underneath and on the base supports of the filters. These filters should be replaced if the facility continues in operation.

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- b. Indoor Program Pool: The indoor program pool contains two Triton fiberglass TR140 high-rate sand filters. It is unknown if these are original to the pool construction. No leaks were observed, and the filter rating is within the pool's flow rate of 250 GPM.
 - c. Outdoor Rec Pool: The pool contains six Triton TR140 fiberglass high-rate sand filters. Leaks were observed beneath the filters but it's unknown if the leak was from one of the filters of the recirculation piping. The age of these filters is unknown. This type of filtration design is more for a residential or "commercial-light" application as opposed to a municipal swimming pool. High-rate sand filters with a deep sand bed would prove to be helpful in providing better water quality for the outdoor pool and an increased turnover rate to achieve a 2-to-3-hour turnover.
 - d. Spraypad: The spraypad recirculation system contains a Pentair Cartridge filter that is rated for 150 GPM. Cartridge filters have historically been more maintenance intensive than high-rate sand filters due to the cleaning of the filters as opposed to a traditional backwash. If a renovation of the other swimming pool mechanical systems is undertaken, consideration should be given for replacing the spraypad filter as well.
7. Recirculation Pump:
- a. The specific rating for the recirculation pumps for the swimming pool systems could not be verified but are all assumed to be original to time of construction. Each pump is fed by a Century motor. All three of the pumps were in functional condition but showed signs of corrosion, similar to the other components of their respective mechanical systems.
 - b. Spraypad: The spraypad recirculation system contains a Hayward pool pump that is in good and functioning condition.
 - c. CH typically recommends more aggressive recirculation rates for outdoor recreation and spraypads due to the higher bather loads and lower water volumes compared to more traditional pools. For example, CH would recommend the outdoor recreation pool to be designed at a 3-hour turnover requiring a recirculation rate of 1,200 GPM based on the approximate pool gallonage of 215,000. Similarly, CH would recommend the spraypad to be designed at a 15-30-minute turnover rate.
8. Flow Meter: A flow meter were observed on three of the four the recirculation systems, the indoor lap pool, indoor program pool and outdoor recreation pool. The flow meters for the indoor lap pool and outdoor recreation pool were not operational during the site visit. The indoor program pool was running at 250 GPMs. It is recommended that flow meters be installed with at least ten pipe diameters downstream and five pipe diameters upstream of the pump impeller on a straight run of piping to ensure that inaccurate readings are not given due to the turbulence caused by not having it installed on a straight run of piping.
9. Variable Frequency Drive: A variable frequency drive is not installed on any of the pool recirculation systems. A variable-frequency drive (VFD) is a system for controlling the rotational speed of an alternating current (AC) electric motor by controlling the frequency of the electrical power supplied to the motor. They increase the efficiency of the pump operation and extend the operational life of the pump. VFDs would be designed as part of a future mechanical system renovation on the pool's recirculation pumps.
10. Piping:
- a. The recirculation piping for the indoor lap pool, indoor program pool and outdoor recreation pool is Schedule 40 PVC. The piping appeared to be in fair condition. There was a piping leak on the outdoor pool recirculation system as water was observed on the floor of the mechanical room. As part of a future mechanical renovation or pool reconstruction/addition all the piping should be replaced with Schedule 80 PVC.
 - b. The spraypad piping is also schedule 40 PVC and appears to be in better condition than the pool piping as it was constructed at a later date. No leaks were observed in the spraypad mechanical room during the site visit.
11. Pool Sanitation:
- a. Indoor Pools | Outdoor Recreation Pool: The pools utilize sodium hypochlorite (liquid chlorine) for the sanitizer via a storage container that in a chemical storage outdoor, fenced enclosure adjacent to the outdoor pool deck. Acid drums housing muriatic acid for the pH buffer is located in the same area. The area is outdoor but is not covered overhead. Sodium hypochlorite is susceptible to the heat and sun and can drop to as low as a 5 percent solution in one month whereas at the manufacturing facility, the liquid

is mixed to a 14 to 16 percent solution, but typically deteriorates to about a 12 percent solution by the time it reaches the supplier and to a 10 percent solution at poolside.

- b. **Spraypad:** The spraypad utilizes calcium hypochlorite (tablet chlorine) through a Pentair erosion feeder and muriatic acid for the pH buffer. The chemical storage containers are located within the mechanical room.
- c. A mechanical building that will allow for separate chemical storage rooms with an installed ventilation system is recommended. These spaces are strongly recommended to be exhausted independently to the exterior, typically at rates around 15-20 air changes per hour, depending on specific code requirements. These dedicated spaces should be planned for in a future renovation.

12. Chemical Controller:

All four bodies of water contain a IPS-M920 chemical controller that measures both pH and ORP levels. The chemical controller automatically calls for feed of the sanitizer and the pH buffer as necessary minimizing the peaks and valleys common when the chemical feed is controlled manually. The chemical controllers are within current industry standards for these types of pools and Splash Park though a newer model could be installed to would allow for remotely capability. A new controller such as a BECSys3/5/7 manufactured by BECS Technology, Inc., Chemtrol by SB Control Systems, or AcuTrol by Pentair should be considered.

- 13. Ultraviolet Treatment System:** The outdoor spraypad contains an Ultraviolet Treatment System, but a system was not observed for the indoor lap pool or the indoor program pool. The UV system helps protect against Recreational Water Illnesses and is industry standard for secondary sanitation for these pools, specifically the spraypad. The UV system on the indoor pool helps to alleviate chloramines which helps with the overall indoor air quality. UV has been shown to be highly effective against chlorine resistant pathogens like Cryptosporidium and Giardia; as well as most bacteria, viruses, yeast, and mold. According to the Model Aquatic Health Code, "Due to the risk of outbreaks of Recreational Water Illnesses (RWIs) associated with the -disinfectant -tolerant parasite cryptosporidium, it is strongly recommended that all aquatic facilities include secondary disinfection systems to minimize the risk to the public associated with these outbreaks."
- 14. Mechanical Systems:** Counsellman-Hunsaker typically assigns a lifespan of 15-20 years for the major components of a pool's mechanical system. The systems for the pools have exceeded this lifespan and are in poor condition with the extensive amount of corrosion on the filters, pumps, motors, piping connections, and mechanical space. If the pools are kept in operation, then the indoor lap pool, indoor program pool, and outdoor recreation pool mechanical systems will need a full renovation to all components.
- 15. Depth Markings:** The indoor lap and program pools have tile depth markings around the perimeter of the pool. The program pool does not have depth markings until the 2'0" mark. Depth markers should be installed denoting the depth of the zero-entry to 2'0' depth mark. The outdoor pool has depth markings in the perimeter tile and painted markings on the pool deck. The pool depth markings do not denote feet and inches. These markings should be updated to reflect feet and inches.
- 16. Pool Deck:** The pool deck for both the indoor pool and outdoor pools was observed to have cracking in several areas. For the outdoor pool, cracking was seen around the skimmer baskets and towards the lounge chair area. Patches have been made to the outdoor deck in multiple areas. Cracks were primarily observed around the program pool from the pool gutter outwards toward the wall. When performing a facility assessment, CH looks for cracking, heaving, or settling concrete. While there are some areas where cracking in the pool deck was observed, most of the cracks are in limited areas and do not have spans that run over 8 to 10 feet (except for a large crack in the outdoor pool deck). Staff should continue to observe the pool deck to ensure that expansive cracks, delamination of concrete, and trip hazards do not exist. Deck materials should have a slip resistance (coefficient of friction) factor of 0.6 or better. Enhancements to the indoor and outdoor pools decks could be considered in a future renovation.
- 17. Starting Blocks:** The indoor and outdoor pools consist of 21"x20" starting blocks. The current standard for starting blocks is 28"x32" with the inclusion of an angular wedge. The wedge is contained within acetal tracks mounted on both sides of the platform, which allow it to slide to the desired distance or to be stowed underneath the platform. New starting blocks that meet the current standard could be considered if competitive swimming is to continue to be offered at the facility. The City should ensure the depths beneath the blocks meet the current code before installing new blocks.

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18. **Water Loss:** If staff notices any future water loss occurring (other than normal evaporation and splashout) a static water tightness test is recommended to be completed prior to the replacement of any finishes for the swimming pools. The static test allows the contractor to isolate the pool structure from the piping system and test the pool shell for water tightness. It is not uncommon for pools to leak over time at structural joints. Other common leak sources include the main drains, floor or wall inlets, skimmers, and any other major penetrations into the pool shell.

Summary

The following chart details the costs associated with a mechanical system renovation for the indoor lap pool, indoor program pool, outdoor pool and spraypad. These costs include above-grade equipment and piping (pumps, motors, filters, chemical controllers, variable frequency drives, ultraviolet treatment system, etc.).

 Counsilman Hunsaker AQUATICS FOR LIFE		
Columbia, TN		7/5/2024
*PRELIMINARY Opinion of Probable Construction Cost		
ITEM	COST	
Indoor Lap	\$642,098.45	
Deck Equipment	\$65,355.56	
Loose Equipment	\$9,888.89	
Maintenance Equipment	\$8,944.44	
Safety Equipment	\$3,450.00	
Pool Subtotal		\$729,737.34
Indoor Program	\$355,101.09	
Deck Equipment	\$22,333.33	
Loose Equipment	\$22,222.22	
Maintenance Equipment	\$8,805.56	
Safety Equipment	\$1,055.56	
Pool Subtotal		\$409,517.75
Outdoor Rec	\$992,455.04	
Deck Equipment	\$59,966.67	
Loose Equipment	\$6,722.22	
Maintenance Equipment	\$8,944.44	
Safety Equipment	\$3,450.00	
Pool Subtotal		\$1,071,538.37
Spraypad	\$161,173.35	
Deck Equipment	\$0.00	
Pool Subtotal		\$161,173.35
TOTAL AQUATICS COST ESTIMATE		\$2,371,966.81
Contingency	20%	\$2,846,360.18
TOTAL AQUATICS COST ESTIMATE		\$2,847,000.00

The Consultant has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable cost are representative only of the Consultant's judgment as a design professional familiar with the construction industry. The Consultant cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinion of probable costs.



Figure 1 Outdoor pool



Figure 2 Outdoor Spraypad



Figure 3 Indoor lap pool



Figure 4 Indoor program pool



Figure 5 Indoor pool features



Figure 6 Outdoor pool waterslide

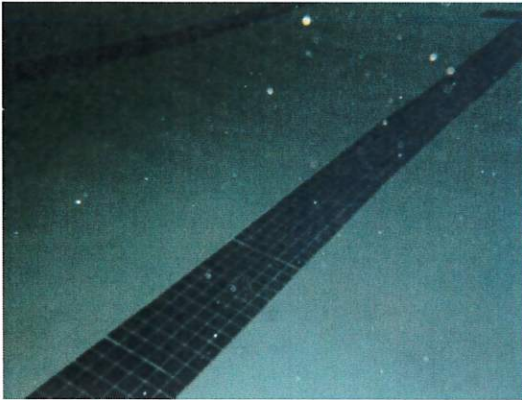


Figure 7 Lap pool surface and tile lane marking

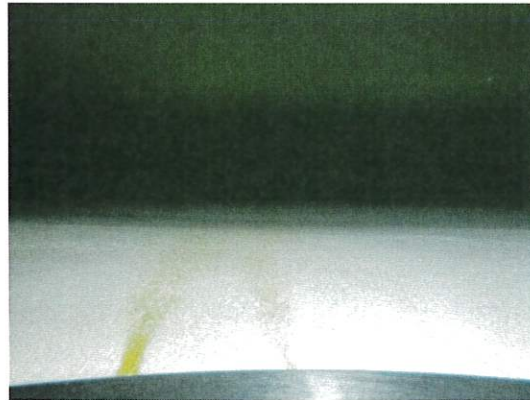


Figure 8 Plaster discoloration below return inlets



Figure 9 Cracking at pool expansion joint

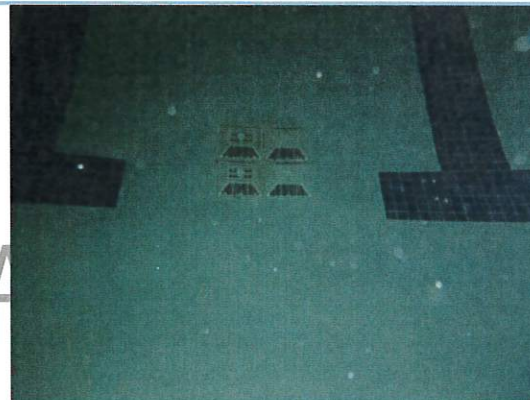


Figure 10 Lap pool main drain

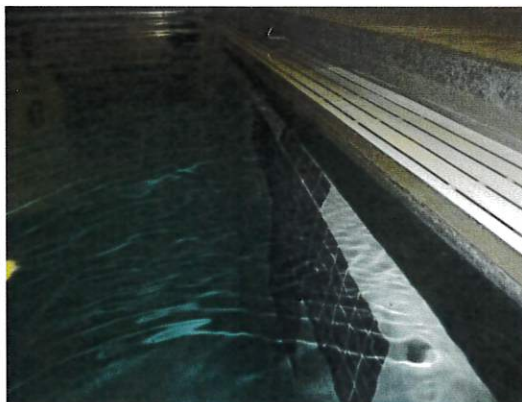


Figure 11 Bowing wall on end of lap pool

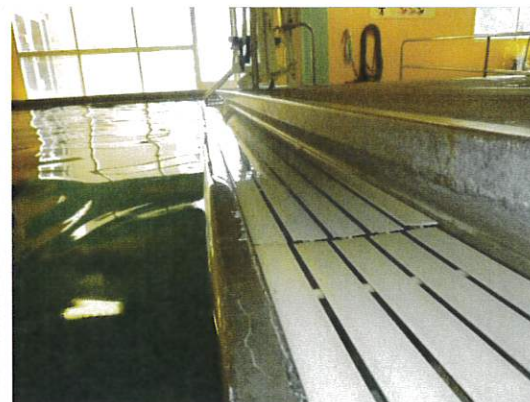


Figure 12 Lap pool perimeter overflow system



Figure 13 Lap pool perimeter overflow system



Figure 14 Indoor lap pool ADA lift



Figure 15 Lap pool ladder grab rails

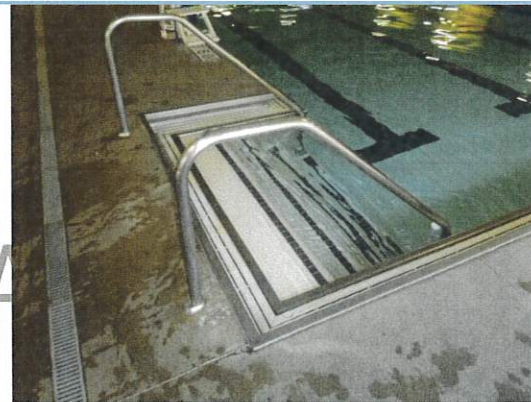


Figure 16 Lap pool stair entry



Figure 17 Lap pool starting block



Figure 18 Equipment storage box blocking pool deck circulation



Figure 19 Program pool surface staining



Figure 20 Program pool missing tile



Figure 21 Program pool grating gap



Figure 22 Program pool waterslide (finish coming off)

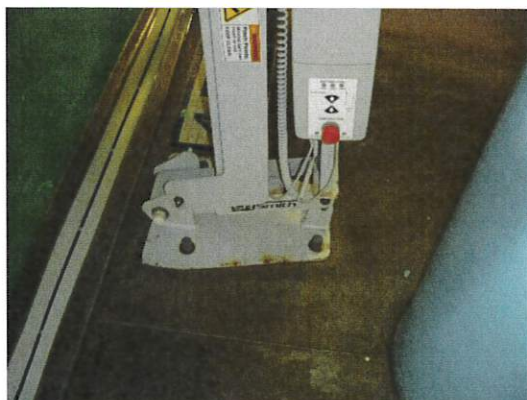


Figure 23 Program pool ADA lift corrosion



Figure 24 Program pool ADA lift



Figure 25 Program pool deck cracking

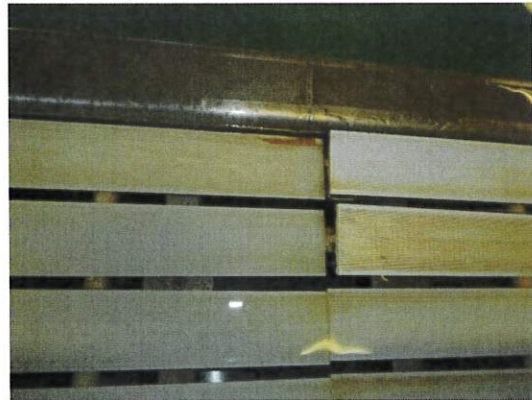


Figure 26 Program pool loose grating



Figure 27 Program pool main drains



Figure 28 Program pool depth marker (cracking)



Figure 29 Program pool surface staining

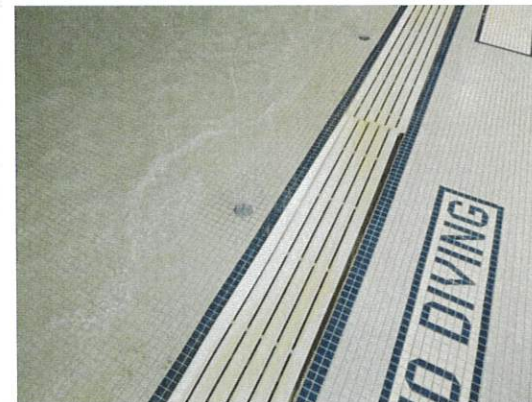


Figure 30 Program pool grating discoloration



Figure 31 Outdoor pool



Figure 32 Coping stone missing grout/mortar



Figure 33 Mortar bed failure beneath coping stone



Figure 34 Chipped and cracking coping stone



Figure 35 Gaps beneath coping stone, concrete failure



Figure 36 Coping stone missing grout/mortar



Figure 37 Raised skimmer basket



Figure 38 Broken/chipped coping stone



Figure 39 Hole in pool's plaster surface



Figure 40 Diving board base corrosion



Figure 41 Missing grout in pool perimeter tile



Figure 42 Pool deck repairs/cracking



Figure 43 Pool plaster delamination



Figure 44 Uncovered pool inlet



Figure 45 Missing grout in perimeter pool tile



Figure 46 Waterslide



Figure 47 Waterslide interior

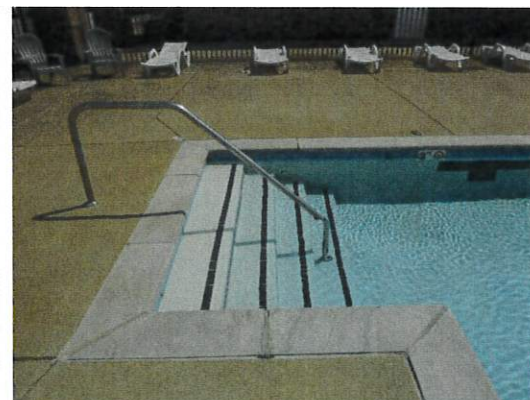


Figure 48 Pool stair entry



Figure 49 Outdoor spraypad



Figure 50 Spraypad watertower



Figure 51 Spraypad rings feature



Figure 52 Spraypad mushroom feature



Figure 53 Cracking in spraypad surface



Figure 54 Deck corrosion from building water discharge



Figure 55 Foliage growing through spraypad deck



Figure 56 Spraypad recirculation system



Figure 57 Spraypad chemical storage



Figure 58 Spraypad chemical feeder and UV system

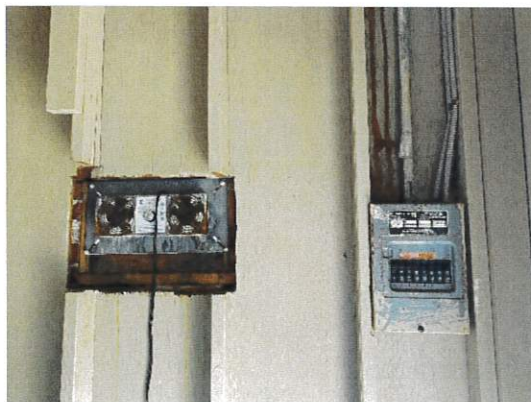


Figure 59 Spraypad mechanical room corrosion



Figure 60 Spraypad chemical controller



Figure 61 Outdoor pool filtration



Figure 62 Outdoor pool pump/motor corrosion

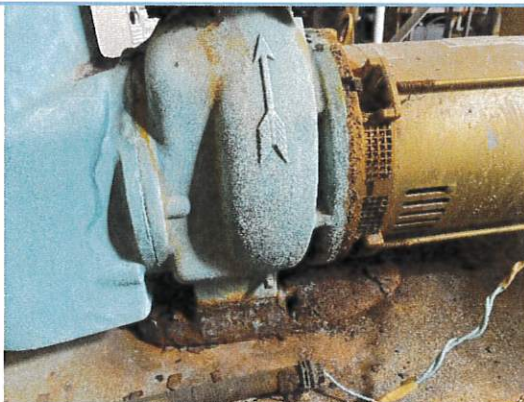


Figure 63 Outdoor pool pump corrosion



Figure 64 Outdoor pool filter piping



Figure 65 Outdoor pool chemical controller

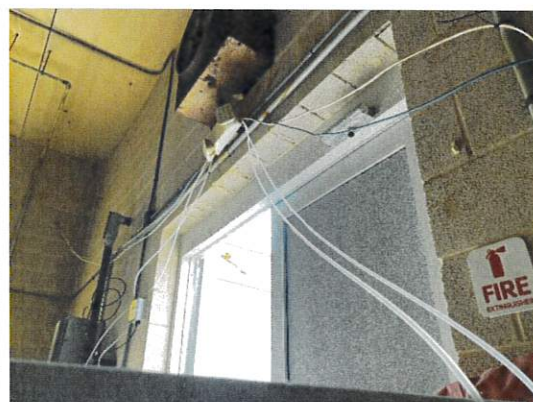


Figure 66 Outdoor pool chemical feed lines



Figure 67 Pipe support corrosion



Figure 68 Mechanical room entry stairs concrete delamination



Figure 69 Mechanical room exhaust fan corrosion



Figure 70 Mechanical room light fixture corrosion



Figure 71 Chemical storage area



Figure 72 Indoor pool heater

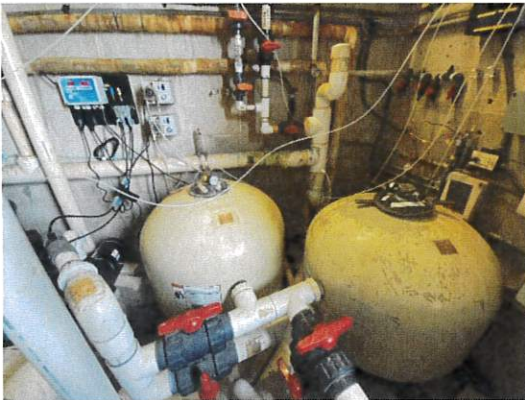


Figure 73 Program pool filtration



Figure 74 Program pool piping



Figure 75 Program pool piping valve corrosion

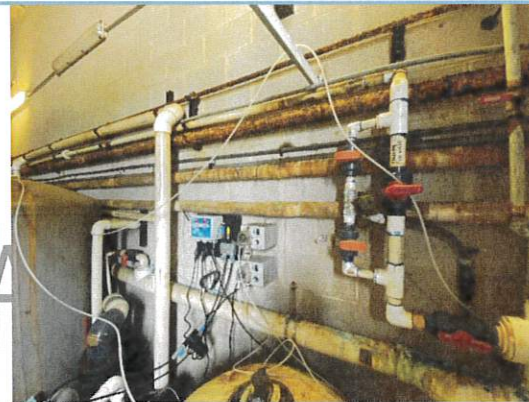


Figure 76 Program pool piping/chemical controller



Figure 77 Program pool recirculation pump



Figure 78 Program pool piping runs beneath lap pool filter



Figure 79 Lap pool filtration



Figure 80 Lap pool filter corrosion



Figure 81 Lap pool filter corrosion



Figure 82 Lap pool piping valve corrosion



Figure 83 Lap pool recirculation pump (corrosion)



Figure 84 Lap pool filter base corrosion



Figure 85 Lap pool chemical controller



Figure 86 Lap pool flow meter

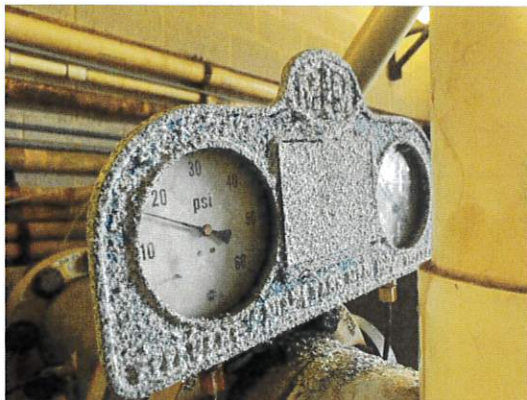


Figure 87 Lap pool filter pressure gauge corrosion



Figure 88 Lap pool chemical feed line

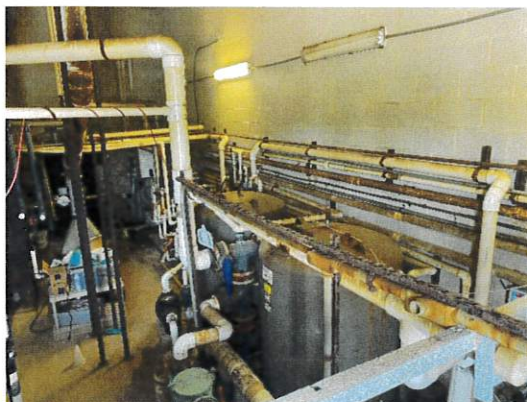


Figure 89 Lap pool recirculation piping



Figure 90 Lap pool piping connection corrosion

Appendix A: General Limiting Conditions

This assessment is based on information that was current as of July 2024. Every reasonable effort has been made in order that the data reflects the most timely and current information possible and is believed to be reliable. This study is based on estimates, assumptions, and other information developed by the consulting team from independent research. No warranty or representation is made by the consultants that any of the projected values or results contained in this study will actually be achieved. No responsibility is assumed for inaccuracies in reporting by the client, its agents and representatives, or any other data source used in preparing or presenting this study. This entire report is qualified and should be considered in light of the above conditions and limitations.

DRAFT



PARKS AND RECREATION DEPARTMENT

To: City Manager Tony Massey

From: Parks and Recreation Director Mackel Reagan

Date: December 4, 2024

Subject: Mule Town Rec Facility Purchase Impact and Staffing Needs

If the Mule Town Rec facility is purchased, we anticipate that 25 current staff members would transition to the new facility in some capacity. Additionally, we would need to hire 35 part-time pool staff, 1 full-time pool staff member, 5 part-time front desk staff, and 1 maintenance staff member.

Currently, our three existing facilities operate for 90 hours per week. With the addition of Mule Town Rec, we would provide an additional 77 hours of service each week. Moreover, the acquisition of Mule Town Rec would significantly expand our square footage, increasing from 14,000 square feet across our current three facilities to an additional 40,000 square feet.

New programs at Mule Town Rec would include:

- Senior recreation programs
- After-school and youth programs
- Aquatic and pool programs
- Outdoor recreation and trail programs
- Fitness programs
- Art classes and workshops
- E-sports program
- Astronomy program
- Potential future programming

Please let me know if you have any questions or need further details.



MEMORANDUM

TO: City Council

FROM: Thad Jablonski, Assistant City Manager/CFO

DATE: December 5, 2024

SUBJECT: Muletown Rec Model Budget and Estimated Operating Costs

Finance personnel recently evaluated three years' worth of financial and operating information provided by Muletown Rec (MTR) owners. This evaluation was part of the City's due diligence to consider operating costs associated with the proposal to purchase the facility. Using actual financial information from MTR for the last three years, a model budget was compiled.

The model budget provides an account of estimated revenues and expenditures for a scenario of the City operating MTR. Actual figures were adjusted to account for the City's pay scales, one-time facility costs and recreational programming objectives. Park Director Mack Reagan assisted Finance in compiling the model budget. Finance took a conservative approach towards estimating revenues and expenditures using the same principles used in developing budget estimates.

The attached model budget summary anticipates \$430,940 in annual revenue. Membership dues make up the largest source of revenue totaling \$300,000, or approximately 70%. Total expenditures are estimated at \$1,140,781 with personnel costs (\$720,781) making up approximately 63% of estimated operating expenditures. Estimated expenditures over revenues total \$709,841.

Finance identified operating savings from existing budgeted funds that would be reduced if the facility were operated by the Parks Department. These savings would reduce required operating expenditures by \$113,605 for **an annual total of \$596,237 – this is the amount of additional funds estimated to operate the facility year-over-year.**

For the first year, \$285,000 in one-time capital expenditures are recommended to ensure that the facility is ready for use. Operating expenditures net of revenues and one-time capital recommended the first year totals an estimated \$881,236. After the first year, annual operating expenditures would be reduced to the \$596,237 amount noted previously.

REVENUES	
<u>Account Name</u>	<u>Budgeted Revenues</u> <u>2024-2025</u>
Membership Dues	300,000
Rental/Event Fees	17,500
Fitness/Personal Training Rev	1,440
Day Pass Rev	30,000
Aquatics Rev	75,000
Snack Sales	7,000
Total Revenues	430,940
EXPENDITURES	
PERSONNEL SERVICES	
Wages	635,896
Salary Adjustment	26,156
FICA	48,646
Group Insurance	6,879
Retirement	2,989
Dental Insurance	216
Total Personnel	720,781
SERVICES AND SUPPLIES	
Office Services	4,000
Utilities	125,000
Telephones	5,000
Professional Services	50,000
Software Maintenance	5,000
Maintenance & Repair-Other	50,000
Travel	6,000
Other Services	35,000
Office Supplies	6,500
Operating Supplies	50,000
Chemical & Cleaning Supp.	55,000
Concession Supplies	7,500
Wearing Apparel	8,500
Cleaning Uniforms	4,500
Small Tools --Pool Gear/Training Equip.	2,500
Rentals	3,000
Awards	2,500
Reserves	-
Total Services & Supplies	420,000
CAPITAL	
Total Capital	-
Total Expenditures	1,140,781

Revised Operating Expenditures	(709,841)
(Revenues less expenditures)	

Operating Savings

Reduction in expenditures within other Park divisions	74,716
Savings on MTR memberships	38,889
Add Savings	113,605
Revised Operating Expenditures	(596,237)

One-time Capital Expenditures

Building Repairs	250,000
Computer Equipment	35,000
Total Capital	285,000
Net Operating Expenditures	(881,237)



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Jennifer Luffman, Administrative Assistant, jluffman@columbiatn.gov, 931.560.1734

AGENDA ITEM TITLE: A RESOLUTION TO ADOPT THE 2024 MAURY COUNTY NATURAL HAZARD MITIGATION PLAN -

RECOMMENDATION: Approve Resolution No. 24-77.

INFORMATION: Columbia Fire & Rescue Office of Emergency Management requests approval of City Council to implement the adoption of the Maury County Hazard Mitigation Plan. The mitigation plan identifies and implements strategies to minimize the impact of disasters to our community. The mitigation plan will also enhance public safety by addressing potential hazards and implementing measures to reduce risks. Mitigation efforts strengthen our communities' ability to withstand and recover from disasters, ensuring essential services remain operational and residents can return to normalcy as quickly as possible. Adopting the mitigation plan makes our community eligible for increased funding opportunities from FEMA and other agencies for current and future projects.

CERTIFICATION: None

ATTACHMENTS: Staff Report; Resolution 24-77; FEMA letter.

A RESOLUTION TO ADOPT THE 2024 MAURY COUNTY NATURAL HAZARD
MITIGATION PLAN

WHEREAS, the participating jurisdictions of Maury County have worked together to develop a strategy known as the Maury County Hazard Mitigation Plan to improve disaster resistance in the planning area; and

WHEREAS, the Federal Disaster Mitigation Act of 2000 (DMA2000) pursuant 44 CFR Part 201 and the Federal Emergency Management Agency (FEMA) require communities to adopt an approved hazard mitigation plan in order to be eligible to receive pre-disaster and post-disaster federal funding for mitigation purposes; and

WHEREAS, the participating jurisdiction has participated in the hazard mitigation plan by the formation of a Mitigation Planning Committee (MPC); and

WHEREAS, the MPC recommends the formal adoption of the Maury County Hazard Mitigation Plan dated 12/12/2024 by the passing of this resolution; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, as follows:

1. That the City of Columbia approves and adopts the updated hazard mitigation plan in its entirety with projects as adopted by the MPC, and agrees to be governed by the Hazard Mitigation Plan;
2. The City Council of Columbia authorizes the appropriate participating officials to pursue funding opportunities for the implementation of proposals designated therein; and will, upon receipt of such funding or other necessary resources, seek to implement the actions contained in the hazard mitigation plan;
3. The City Council of Columbia will continue to cooperate and participate in the hazard mitigation planning process, holding regular meetings, including reporting progress required by FEMA, the Tennessee Emergency Management Agency (TEMA), and the MPC.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA,
TENNESSEE, this the _____ day of _____, 2024.

CHARLES (CHAZ) M. MOLDER, MAYOR

Resolution No. 24-77
Page 1

ATTEST:

THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:


C. TIM TISHER, CITY ATTORNEY



FEMA

October 16, 2024

Mr. Shannon Ball
State Hazard Mitigation Officer
Tennessee Emergency Management Agency
3041 Sidco Drive
Nashville, TN 37204

Reference: Maury County Hazard Mitigation Plan

Dear Mr. Ball:

The Federal review of the draft Maury County Hazard Mitigation Plan for compliance with the planning requirements contained in 44 CFR §201.6 is complete. The plan is compliant with Federal requirements, subject to formal community adoption.

For our office to issue formal approval of the plan, the jurisdiction(s) must submit adoption documentation. Upon receipt of the adoption resolution(s) to our office, we will issue formal approval of the Maury County Hazard Mitigation Plan. Once approved, please submit a final copy of the Plan, without draft notations and track changes.

If you or any plan participant need assistance, please do not hesitate to contact Kymberly Kudla, of my staff, at (202) 655-6712.

Sincerely,

A handwritten signature in blue ink that reads "Kristen M. Martinenza".

Kristen M. Martinenza, P.E., CFM
Branch Chief, Risk Analysis Branch



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-78 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1A

RECOMMENDATION: Approve Resolution No. 24-78.

INFORMATION: Honey Farms Phase 1A consists of 276 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-78

Resolution No. 24-78 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1A**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 276 linear feet of 8" gravity main serving Honey Farms Phase 1A; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving Honey Farms Phase 1A.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY



October 22, 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the Council of the City of Columbia, Tennessee, the wastewater system improvements installed to service Honey Farms Phase 1A in the amount of 276 linear feet. The Contractor installed the sanitary sewer according to the Standard Sewer Specifications of the City of Columbia.

You have been provided with CCTV and as-built drawings of the project and all inspections and testing has been completed. All fees required for dedication have been paid. You have also been provided a one-year maintenance surety in the amount of \$6,693.00, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dylan Ray", written over a horizontal line.

Dylan Ray
VP of Land Development
Lennar Homes of Tennessee, LLC

Lot Numbers included in this dedication: 77 through 94



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-79 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1B

RECOMMENDATION: Approve Resolution No. 24-79.

INFORMATION: Honey Farms Phase 1B consists of 1,966 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-79

Resolution No. 24-79 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING HONEY FARMS PHASE 1B**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 1,966 linear feet of 8" gravity main serving Honey Farms Phase 1B; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving Honey Farms Phase 1B.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY



October 22, 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the Council of the City of Columbia, Tennessee, the wastewater system improvements installed to service Honey Farms Phase 1B in the amount of 1966 linear feet. The Contractor installed the sanitary sewer according to the Standard Sewer Specifications of the City of Columbia.

You have been provided with CCTV and as-built drawings of the project and all inspections and testing has been completed. All fees required for dedication have been paid. You have also been provided a one-year maintenance surety in the amount of \$47,675.50, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,



Dylan Ray
VP of Land Development
Lennar Homes of Tennessee, LLC

Lot Numbers included in this dedication: 95 through 194



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-80 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING INDEPENDENCE AT CARTERS STATION PHASE 6.5

RECOMMENDATION: Approve Resolution No. 24-80.

INFORMATION: Independence at Carters Station Phase 6.5 consists of 1,807 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-80

Resolution No. 24-80 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING INDEPENDENCE AT CARTERS
STATION PHASE 6.5**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 1,807 linear feet of 8" gravity main serving Independence at Carters Station Phase 6.5; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving Independence at Carters Station Phase 6.5.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY



October 30, 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the City of Columbia, Tennessee, the wastewater system improvements installed to service Independence at Carters Station phase 6.5, in the amount of 1807 linear feet. The contractor installed the sanitary sewer according to Standard Sewer Specifications.

You have been provided with CCTV and as-built drawings of the project and testing has been completed and have been provided a one-year maintenance surety in the amount of \$43,819.75, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,



Jason Demuth

Division President

Pulte Homes Tennessee Limited Partnership



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-81 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING CARTERS STATION WEST PHASE 1A AND 1B

RECOMMENDATION: Approve Resolution No. 24-81.

INFORMATION: Summit at Carters Station West Phase 1A and 1B consists of 3,853 linear feet of 8" sanitary sewer main and a 190 GPM pump station. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-81

Resolution No. 24-81 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING SUMMIT AT CARTERS STATION
WEST PHASE 1A AND 1B**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 3,853 linear feet of 8" gravity main and a 190 GPM pump station serving Summit at Carters Station Phase 1A and 1B; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving Summit at Carters Station Phase 1A and 1B.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY



October 30, 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the City of Columbia, Tennessee, the wastewater system improvements installed to service Summit at Carters Station *West* Phases 1A and 1B, in the amount of 3,853 linear feet, and a pump station. The contractor installed the sanitary sewer according to Standard Sewer Specifications.

You have been provided with CCTV and as-built drawings of the project and testing has been completed and have been provided a one-year maintenance surety in the amount of \$263,480.62, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,

Jason Demuth

Division President

Pulte Homes Tennessee Limited Partnership



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-82 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING CARTERS STATION WEST PHASE 2

RECOMMENDATION: Approve Resolution No. 24-82.

INFORMATION: Summit at Carters Station West Phase 2 consists of 1,560 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-82

Resolution No. 24-82 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING SUMMIT AT CARTERS STATION
WEST PHASE 2**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 1,908 linear feet of 8" gravity main serving Summit at Carters Station West Phase 2; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving Summit at Carters Station West Phase 2.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY



October 30, 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the City of Columbia, Tennessee, the wastewater system improvements installed to service Summit at Carters Station ~~Weg~~ Phase 2, in the amount of 1,560 linear feet. The contractor installed the sanitary sewer according to Standard Sewer Specifications.

You have been provided with CCTV and as-built drawings of the project and testing has been completed and have been provided a one-year maintenance surety in the amount of \$37,830.00, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,

Jason Demuth

Division President

Pulte Homes Tennessee Limited Partnership



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Michele Stevens, Administrative Assistant, mstevens@columbiatn.com, 931-560-1010

AGENDA ITEM TITLE: RESOLUTION NO. 24-83 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING THE LANDINGS AT GREENS MILL RD, PHASE 1A

RECOMMENDATION: Approve Resolution No. 24-83.

INFORMATION: The Landings at Greens Mill Rd, Phase 1A consists of 2,657 linear feet of 8" sanitary sewer main. The Developers met all of the qualifications for acceptance. The Wastewater Department has performed the necessary testing and inspections.

CERTIFICATION:

ATTACHMENTS:

Resolution No. 24-83

Resolution No. 24-83 Dedication Letter

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF
SEWER IMPROVEMENTS SERVING THE LANDINGS AT GREENS MILL
RD, PHASE 1A**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 2,657 linear feet of 8" gravity main serving The Landings at Greens Mill Rd, Phase 1A; and

WHEREAS, the City of Columbia has inspected said sewer improvements and has determined that said sewer improvements meet the requirements imposed by the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the City of Columbia does hereby accept the ownership and maintenance of said sanitary sewer improvements serving The Landings at Greens Mill Rd, Phase 1A.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER - CITY ATTORNEY

Date: 22 October 2024

Columbia City Council
City of Columbia, Tennessee
City Hall
700 North Garden Street
Columbia, Tennessee 38401

Dear Council Members:

I wish to present for dedication to the Council of the City of Columbia, Tennessee, the wastewater system improvements installed to service The Landings at Greens Mill Rd, Phase 1A in the amount of 2,657 linear feet. The Contractor installed the sanitary sewer according to the Standard Sewer Specifications of the City of Columbia.

You have been provided with CCTV and as-built drawings of the project and all inspections and testing has been completed. All fees required for dedication have been paid. You have also been provided a one-year maintenance surety in the amount of \$64,432.25, set to expire one year from date of Council acceptance.

Acceptance by the Columbia City Council for these wastewater system improvements would be appreciated.

Sincerely,

Signed:



Print:

Koby D. Mont

Lot Numbers included in this dedication:

1001-1011, 1025-1036, 1040-1047, 1051-1052



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Regina Connelly, City Recorder's Office, rconnelly@columbiatn.com, 931-560-1520

AGENDA ITEM TITLE: RESOLUTION NO. 24-84 – TAX CORRECTIONS

RECOMMENDATION: Approve Resolution No. 24-84.

INFORMATION: The City Recorder is presenting tax corrections through 11/20/2024 for Council consideration as submitted by Mr. Bobby Daniels, Maury County Tax Assessor.

CERTIFICATION:

ATTACHMENTS: Staff Report for Resolution 24-84; Resolution No. 24-84; Resolution No. 24-84 Exhibit A.

RESOLUTION

WHEREAS, the City of Columbia, Tennessee, has on its books certain property that is assessed which should not be assessed; and

WHEREAS, the City of Columbia, Tennessee, has on its books certain property that is incorrectly assessed; and

WHEREAS, the City of Columbia, Tennessee, desires to correct these errors to properly reflect the corrections on the books of the City of Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that the following corrections are hereby approved:

(SEE SCHEDULE "A" ATTACHED HERETO)

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF

COLUMBIA, TENNESSEE, this the _____ day of _____, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER, CITY ATTORNEY



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Regina Connelly, City Recorder's Office, rconnelly@columbiatn.com, 931-560-1520

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CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Kim Dale, Assistant City Recorder, kdale@columbiatn.com , 931-560-1579

AGENDA ITEM TITLE: 2ND CONSIDERATION OF ORDINANCE NO. 4532 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT PROPERTY TAXES

RECOMMENDATION: Approve Ordinance No. 4532 on second consideration

INFORMATION: Per the Municipal Code, and in accordance with past City policy, the City Council annually considers an ordinance to provide for the collection of delinquent property taxes. Following adoption of the ordinance, the City Recorder provides the County Attorney with a certified list of delinquent 2023 property taxes. Upon receipt of said list, the County Attorney initiates the appropriate process to file suit in the Chancery Court of Maury County for the collection of the delinquent property taxes.

AN ORDINANCE PROVIDING FOR THE COLLECTION OF
2023 DELINQUENT PROPERTY TAXES

BE IT ORDAINED BY THE CITY OF COLUMBIA:

Section 1: That the City Recorder is hereby directed at his earliest convenience to provide to the County Attorney a certified list of real property within the City of Columbia on which municipal taxes for the year 2023 are delinquent, said list to set forth a description of the property, the person or persons assessed, the assessed value thereof, and the taxes and penalties due thereon.

Section 2: That upon receipt of such list the County Attorney is directed to file suit in the Chancery Court for Maury County and proceed as provided by the Charter and the general law controlling delinquent taxes.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY
OF COLUMBIA, TENNESSEE, this the ____ day of _____, 2024.

CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

TONY MASSEY, CITY MANAGER

Passed on 1st Consideration: _____
Passed on 2nd Consideration: _____

Ordinance No. 4532
Page 1 of 1 Page



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Kim Dale, Assistant City Recorder, kdale@columbiatn.com , 931-560-1579

AGENDA ITEM TITLE: 2ND CONSIDERATION OF ORDINANCE NO. 4533 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2023 DELINQUENT SPECIAL ASSESSMENTS

RECOMMENDATION: Approve Ordinance No. 4533 on second consideration.

INFORMATION: Per the Municipal Code, and in accordance with past City policy, the City Council annually considers an ordinance to provide for the collection of delinquent special assessments. Following adoption of the ordinance, the City Recorder provides the County Attorney with a certified list of delinquent 2023 special assessments. Upon receipt of said list, the County Attorney initiates the appropriate process to file suit in the Chancery Court of Maury County for the collection of the delinquent special assessments.

AN ORDINANCE PROVIDING FOR THE COLLECTION OF
2023 DELINQUENT SPECIAL ASSESSMENTS

BE IT ORDAINED BY THE CITY OF COLUMBIA:

Section 1: That the City Recorder is hereby directed at his earliest convenience to provide to the County Attorney a certified list of real property within the City of Columbia on which special assessments for the year 2023 are delinquent, said list to set forth a description of the property, the person or persons assessed, the assessed value thereof, and the taxes and penalties due thereon.

Section 2: That upon receipt of such list the County Attorney is directed to file suit in the Chancery Court for Maury County and proceed as provided by the Charter and the general law controlling delinquent taxes.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY
OF COLUMBIA, TENNESSEE, this the ____ day of _____, 2024.

CHARLES (CHAZ) M. MOLDER – MAYOR

ATTEST:

THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

TONY MASSEY, CITY MANAGER

Passed on 1st Consideration: _____
Passed on 2nd Consideration: _____



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Thad H. Jablonski, Assistant City Manager/CFO, tjablonski@columbiatn.gov, (931) 560-1559

AGENDA ITEM TITLE: 2ND CONSIDERATION OF ORDINANCE NO. 4534 (AS AMENDED) – AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE NO. 4503, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, GRANTS AND WASTEWATER FUNDS.

RECOMMENDATION: Approve Ordinance No. 4534 as amended on second consideration.

INFORMATION: The proposed ordinance is the second amendment to the FY 2025 Appropriation Ordinance, impacting the Capital Projects, Grants, Wastewater and General Funds.

Within this budget amendment, the following items are included:

- Rebudget/transfer \$95,558 from General to Capital Projects,
- Budget transfer/expenses for Cap Projects totaling \$95,558.

On second consideration, the following was added:

- Rebudget/transfer \$1,022,108 from General to Capital Projects,
- Budget transfer/expenses from General Fund for Fire Vehicle funded with surplus totaling \$50,125,
- Budget transfer/expenses from General Fund for Fire Station No. 1 expenses totaling \$673,271,
- Budget Healthy Built Environment Grant totaling \$50,000,
- Budget funds for ESRI totaling \$19,850,
- Budget funds for FY 2025 vehicle replacement totaling \$37,200,
- Budget capital expenditures for proposed Muletown Rec improvements totaling \$280,000,
- Budget \$570,390.65 for 6 months of proposed Muletown Rec operating expenses.

A detailed schedule of items included within this budget amendment is attached. This amendment increases the City's total budget for FY 2025 by \$2,912,774 to \$206,452,877.

ATTACHMENTS: Staff report Ordinance No. 4534 as amended, Ordinance No. 4534 as amended, Supporting Documentation, FY 2025 Budgeted Expenditure Summary.

ORDINANCE NO. 4534 (AS AMENDED)

AN ORDINANCE TO AMEND THE FISCAL YEAR 2024-2025 BUDGET ORDINANCE
NO. 4503, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL,
CAPITAL PROJECTS, GRANTS AND WASTEWATER FUNDS

BE IT ORDAINED BY THE CITY OF COLUMBIA, TENNESSEE:

Section 1: That Ordinance No. 4503, as amended, the same being the
Appropriation Ordinance for the City of Columbia for the Fiscal Year July 1, 2024 through
June 30, 2025, be amended. That the total budget appropriation for the fiscal year be
increased from \$203,540,104 to \$206,452,877, an increase of \$2,912,774.

Section 2: That the budget appropriations shall be revised as follows:

General Government total of \$18,078,063 be amended to \$19,195,730, an increase of
\$1,117,666.

Parks total of \$3,242,967 be amended to \$3,813,358, an increase of \$570,391.

Capital Projects total of \$16,422,161 be amended to \$17,539,827, an increase of
\$1,117,666.

Grants total of \$11,639,053 be amended to \$11,689,053, an increase of \$50,000.

Wastewater total of \$113,774,084 be amended to \$113,831,134, an increase of \$57,050.

ALL OTHER APPROPRIATIONS REMAIN THE SAME.

Section 3: This ordinance is enacted pursuant to and in compliance and conformity
with Article 9, Section 9 of the Charter of the City of Columbia, with Notice of Public Hearing
published on the 24th day of November, 2024, and it shall be executed and construed consistent
with said charter and laws of the State of Tennessee.

Section 4: That all ordinances or parts of ordinances in conflict herewith are
hereby repealed.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF
COLUMBIA, TENNESSEE, THIS THE ____ DAY OF DECEMBER, 2024.

CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

ANTHONY R. MASSEY, CITY MANAGER

Passed on 1st Consideration: _____

Passed on 2nd Consideration: _____

Summary of Appropriation Amendment #1
2nd Consideration - December 12th (12/12/24)

General Government

Budget transfer to Capital Projects	\$ 95,558.43
Total General Government	\$ 95,558.43
TOTAL GENERAL FUND	\$ 95,558.43

Capital Projects

Budget transfer/expenses from General Fund for Police cars	\$ 37,578.00
Budget transfer/expenses from General Fund for Garage project	\$ 42,350.00
Budget transfer/expenses from General Fund for Breezway repairs	\$ 15,630.43
Total Capital Projects	\$ 95,558.43

Total Increase - All Funds (First Consideration)	\$ 191,116.86
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General Government

Budget transfer to Capital Projects for projects	1,022,108.00
Total General Government	\$ 1,022,108.00

Parks

Budget funds for proposed Muletown Rec operations for 6 months	570,390.65
Total Parks	\$ 570,390.65
TOTAL GENERAL FUND	\$ 1,592,498.65

Capital Projects

Budget transfer/expenses from General Fund for Fire Vehicle funded with surplus	50,125.00
Budget transfer/expenses from General Fund for Muletown Rec one time computers	250,000.00
Budget transfer/expenses from General Fund for Muletown Rec one time capital	30,000.00
Budget transfer/expenses from General Fund for Fire Station No. 1 expenses	691,983.00
Total Capital Projects	\$ 1,022,108.00

Grants

Budget funds for HBE Grant	50,000.00
Total Grants	\$ 50,000.00

Wastewater (Sewer) Fund

Budget funds for ESRI	19,850.00
Budget funds for FY 2025 vehicle replacement	37,200.00
Total Wastewater (Sewer) Fund	\$ 57,050.00

Total Increase - All Funds (Second Consideration)	\$ 2,721,656.65
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Total Increase - All Funds (First and Second Consideration)	\$ 2,912,773.51
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CITY OF COLUMBIA
FY 2025 APPROPRIATION AMENDMENT #2
Second Consideration 12/12/24

1) Budget transfer to capital projects

Increase Revenues

11037110	\$	95,558.43	Prior Year Revenue
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Increase Expenditures

11041900-OC766	\$	95,558.43	General Govt - Transfer to Cap Proj
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2) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940	\$	95,558.43	Transfer From General Fund
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Increase Expenditures

31141850-OC936	\$	37,578.00	State Street Aid - Software Services
31141850-OC936	\$	42,350.00	State Street Aid - Other Services
31141900-OC932		15,630.43	State Street Aid - Other Services
	\$	95,558.43	Total

3) Budget transfer to capital projects

Increase Revenues

11037110	\$	691,983.00	Prior Year Revenue
11036900	\$	50,125.00	Misc. Revenue from Surplus Property
	\$	742,108.00	Total

Increase Expenditures

11041900-OC766	\$	742,108.00	General Govt - Transfer to Cap Proj
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4) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940	\$	742,108.00	Transfer From General Fund
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Increase Expenditures

31142220-OC941	\$	50,125.00	Capital - Fire Suppression - Vehicles
31142210-OC920	\$	691,983.00	Capital - Fire Admin - Buildings
	\$	742,108.00	Total

5) Budget Wastewater vehicle

Increase Revenues

41237110 \$ 37,200.00 Prior Year Revenue

Increase Expenditures

41252212-OC941 \$ 37,200.00 Wastewater - Pumping Station - Vehicle

6) Budget funds for ESRI

Increase Revenues

41237110 \$ 19,850.00 Prior Year Revenue

Increase Expenditures

41252213-OC255 \$ 19,850.00 Wastewater - Sewer Treatment Plant - Software

7) Budget Healthy Built Environment Grant vehicle

Increase Revenues

32233200 \$ 50,000.00 Healthy Built Environment Grant

Increase Expenditures

32243710-OC250 \$ 50,000.00 Grants-Development Services-Professional Services

8) Budget transfer to capital projects for one-time capital Muletown Rec

Increase Revenues

11037110 \$ 280,000.00 Prior Year Revenue

Increase Expenditures

11041900-OC766 \$ 280,000.00 General Govt - Transfer to Cap Proj

9) Budget transfer and expenses for Capital Projects

Increase Revenues

31137940 \$ 280,000.00 Transfer From General Fund

Increase Expenditures

31144480-OC937 \$ 250,000.00 Muletown Rec - Parks Facilities

31141300-OC948 30,000.00 MIS - Computer Equipment

\$ 280,000.00 Total

10) Budget proposed Muletown Rec expenditures for 6 month of operations

Increase Revenues

11034750	\$	215,470.00	Muletown Rec Member Fees (and other revenues)
11037110	\$	354,920.65	Prior Year Revenue

Increase Expenditures

11044480-OC110	\$	331,025.73	Muletown Rec - Salaries
11044480-OC141		24,323.01	Muletown Rec - FICA
11044480-OC142		3,439.43	Muletown Rec - Group Insurance
11044480-OC143		1,494.48	Muletown Rec - Retirement
11044480-OC145		108.00	Muletown Rec - Dental Insurance
11044480-OC211		2,000.00	Muletown Rec - Office Services
11044480-OC240		62,500.00	Muletown Rec - Utilities
11044480-OC245		2,500.00	Muletown Rec - Telephones
11044480-OC250		25,000.00	Muletown Rec - Professional Services
11044480-OC255		2,500.00	Muletown Rec - Software Maintenance
11044480-OC269		25,000.00	Muletown Rec - Maintenance & Repair-Other
11044480-OC280		3,000.00	Muletown Rec - Travel
11044480-OC290		17,500.00	Muletown Rec - Other Services
11044480-OC310		3,250.00	Muletown Rec - Office Supplies
11044480-OC320		25,000.00	Muletown Rec - Operating Supplies
11044480-OC322		27,500.00	Muletown Rec - Chemical & Cleaning Supp.
11044480-OC325		3,750.00	Muletown Rec - Concession Supplies
11044480-OC326		4,250.00	Muletown Rec - Wearing Apparel
11044480-OC329		2,250.00	Muletown Rec - Cleaning Uniforms
11044480-OC341		1,250.00	Muletown Rec - Small Tools
11044480-OC530		1,500.00	Muletown Rec - Rentals
11044480-OC733		1,250.00	Muletown Rec - Awards
	\$	570,390.65	Total

FY 2025 Budget Summary - AA#2

12/12/2024						
		SERVICES &		CAPITAL	DEBT	AA#2
Departments	PERSONNEL	SUPPLIES	TRANSFERS	OUTLAY	SERVICE	FY 2025
City Council	\$99,124	\$376,900	\$0	\$0	\$0	\$476,024
Legal Services	\$63,863	\$217,100	\$0	\$0	\$0	\$280,963
Management Info Systems	\$391,664	\$395,455	\$0	\$0	\$0	\$787,119
City Manager	\$540,785	\$301,888	\$0	\$0	\$0	\$842,673
Finance & City Recorder	\$1,139,889	\$60,398	\$0	\$0	\$0	\$1,200,287
Human Resources	\$302,056	\$33,988	\$0	\$0	\$0	\$336,044
General City Admin	\$1,646,479	\$6,217,785	\$11,331,465	\$0	\$0	\$19,195,730
Police	\$9,875,522	\$1,740,228	\$0	\$0	\$0	\$11,615,750
Fire	\$8,657,295	\$781,618	\$0	\$0	\$0	\$9,438,913
Streets & Maintenance	\$3,464,871	\$755,973	\$0	\$0	\$0	\$4,220,844
Development Services	\$2,239,950	\$427,020	\$0	\$0	\$0	\$2,666,970
Parks & Recreation	\$2,893,120	\$920,238	\$0	\$0	\$0	\$3,813,358
Total General Fund	\$31,314,618	\$12,228,591	\$11,331,465	\$0	\$0	\$54,874,674
State Street Aid Fund	\$0	\$2,107,885	\$0	\$209,271	\$0	\$2,317,156
N&V Chief's Fund	\$0	\$140,000	\$0	\$0	\$0	\$140,000
Street & Transportation Fund	\$0	\$80,000	\$0	\$0	\$0	\$80,000
Drug Fund	\$0	\$81,053	\$40,000	\$58,305	\$0	\$179,358
Solid Waste (Sanitation) Fund	\$1,925,173	\$2,383,346	\$76,063	\$0	\$0	\$4,384,582
Debt Service Fund	\$0	\$0	\$0	\$0	\$1,417,094	\$1,417,094
Capital Projects Fund	\$0	\$500,000	\$895,063	\$16,144,765	\$0	\$17,539,827
Grants Fund	\$533,736	\$1,255,115	\$0	\$9,900,201	\$0	\$11,689,053
Wastewater (Sewer) Fund	\$4,156,208	\$6,012,011	\$0	\$99,502,556	\$4,160,359	\$113,831,134
Grand Total	\$37,929,735	\$24,788,002	\$12,342,591	\$125,815,098	\$5,577,453	\$206,452,877



CITY OF COLUMBIA TENNESSEE
CITY COUNCIL
STAFF REPORT

STAFF REPORT CONTACT INFORMATION

Paul Keltner, AICP, Development Services Director pkeltner@columbiatn.gov 931-560-1560

AGENDA ITEM TITLE: 2ND CONSIDERATION ON ORDINANCE NO. 4535 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY AMENDING THE HONEY FARM PUD MASTER PLAN AT TAX MAP 51 PARCEL 58.03 OFF HONEY FARM WAY AND LEAFCUTTER BEE ROAD - WARD 5.

RECOMMENDATION: Approve Ordinance No. 4535 on second consideration.

INFORMATION: The applicant is requesting to modify the PUD Master Plan for Honey Farm to allow a retail addition at the StorPlace site, which consists of three storage and one office building. This component will be with the office building. The Planning Commission reviewed the request and recommended approval by a vote of five to zero at the October 15, 2024 meeting.

CERTIFICATION: N/A

ATTACHMENTS: Staff Report for Ordinance No. 4535, Ordinance No. 4535, Exhibit A, Exhibit B, Development Services Staff Report.

**AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING
THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY
AMENDING THE HONEY FARM PUD MASTER PLAN AT TAX MAP 51
PARCEL 58.03 IN HONEY FARM CROSSING LOCATED OFF HONEY FARM
WAY AND LEAFCUTTER BEE ROAD.**

BE IT ORDAINED BY THE CITY OF COLUMBIA:

Section 1: That the City of Columbia Zoning Ordinance, the same being Ordinance No. 4400, and the zoning maps therein adopted be, and the same are hereby amended by amending the Honey Farm PUD Master Plan at Tax Map 51 Parcel 58.03 in Honey Farm Crossing located off Honey Farm Way and Leafcutter Bee Road.

Section 2: Said revised Planned Unit Development Master Plan is located in the Third Civil District of Maury County, Tennessee, within the corporate limits of the City of Columbia. The revised Honey Farm PUD Master Plan, which is attached hereto and incorporated herein by reference, is identified as Exhibit "A". The façade elevations for the PUD Master Plan, which are attached hereto and incorporated herein by reference, are identified as Exhibit "B".

Section 3 This Ordinance is passed after review by the Columbia Municipal Planning Commission with a recommendation of approval, on the 15th day of October, 2024, and after a public hearing held on the 14th day of November, 2024, with notice of said hearing being given in The Daily Herald of Columbia, Tennessee, fifteen (15) days or more before said hearing.

Section 4: That pursuant to Section 8.5.19.K.6 the City Council makes the following findings:

- a. The proposed PUD Master Plan is in agreement with the Comprehensive Plan and any applicable local area plans;
- b. It has been determined that the legal purposes for which zoning exists are not contravened;

- c. It has been determined that there will be no adverse effect upon the Adjoining property owners unless such effect can be justified by the overwhelming public good or welfare;

Section 5: That ordinances or parts of ordinances in conflict herewith are hereby repealed.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF THE CITY OF COLUMBIA, TENNESSEE, This the 12th day of December, 2024.

CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:



C. TIM TISHER, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

ANTHONY R. MASSEY – CITY MANAGER

Passed on 1st consideration _____

Passed on 2nd consideration: _____

HONEY FARM STORPLACE RETAIL ADDITION

NASHVILLE HWY (HWY 31)

COLUMBIA, TN 38401

PRELIMINARY PLANNED UNIT DEVELOPMENT REVISION

GENERAL INFORMATION

DEVELOPER

STORPLACE SELF STORAGE
109 MURPHY COURT
NASHVILLE, TN 37203-1005
Contact: J. EDMOND FREEMAN, JR.
Phone: 615-383-3111
Email: ed@storplace.com

CIVIL ENGINEER

Crunk Engineering LLC
7112 Crossroads Boulevard, Suite 201
Brentwood, TN 37027
Contact: Adam Crunk, PE
Phone: 615.873.1795
Email: adam@crunkeng.com



LOCATION MAP

NOT TO SCALE

Sheet List Table

Sheet Number	Sheet Title
C0.0	COVER
C1.0	EXISTING CONDITIONS
C2.0	DEMOLITION PLAN
C3.0	SITE LAYOUT PLAN
C4.0	GRADING PLAN
C5.0	UTILITY PLAN
E1.0	SITE PHOTOMETRIC PLAN
E1.1	EXTERIOR LIGHTING DETAIL

DEVIATION TABLE

CODE	DEVIATION	REASONING
ZONING ORDINANCE 6.3.B	PUBLIC FRONTAGE ELEMENTS	SIDEWALK, PLANTER, AND STREET LIGHTS ARE NOT BEING PROPOSED AT THIS TIME. PUBLIC SIDEWALK WOULD LEAD TO THE DEDICATED POND LOT, RESULTING IN A DEAD END SIDEWALK. THE EXISTING PUBLIC SIDEWALK LOCATED ON THE NORTH SIDE OF HONEY FARM WAY AND THE SIDEWALK ALONG LEAFCUTTER BEE ROAD SHALL BE UTILIZED FOR PEDESTRIAN ACCESS TO THE LOT.

CRUNK ENGINEERING LLC
7112 CROSSROADS BOULEVARD
SUITE 201
BRENTWOOD, TN 37027
(615) 873-1795
WWW.CRUNKENG.COM



HONEY FARM RETAIL

COLUMBIA, TN

REVISIONS

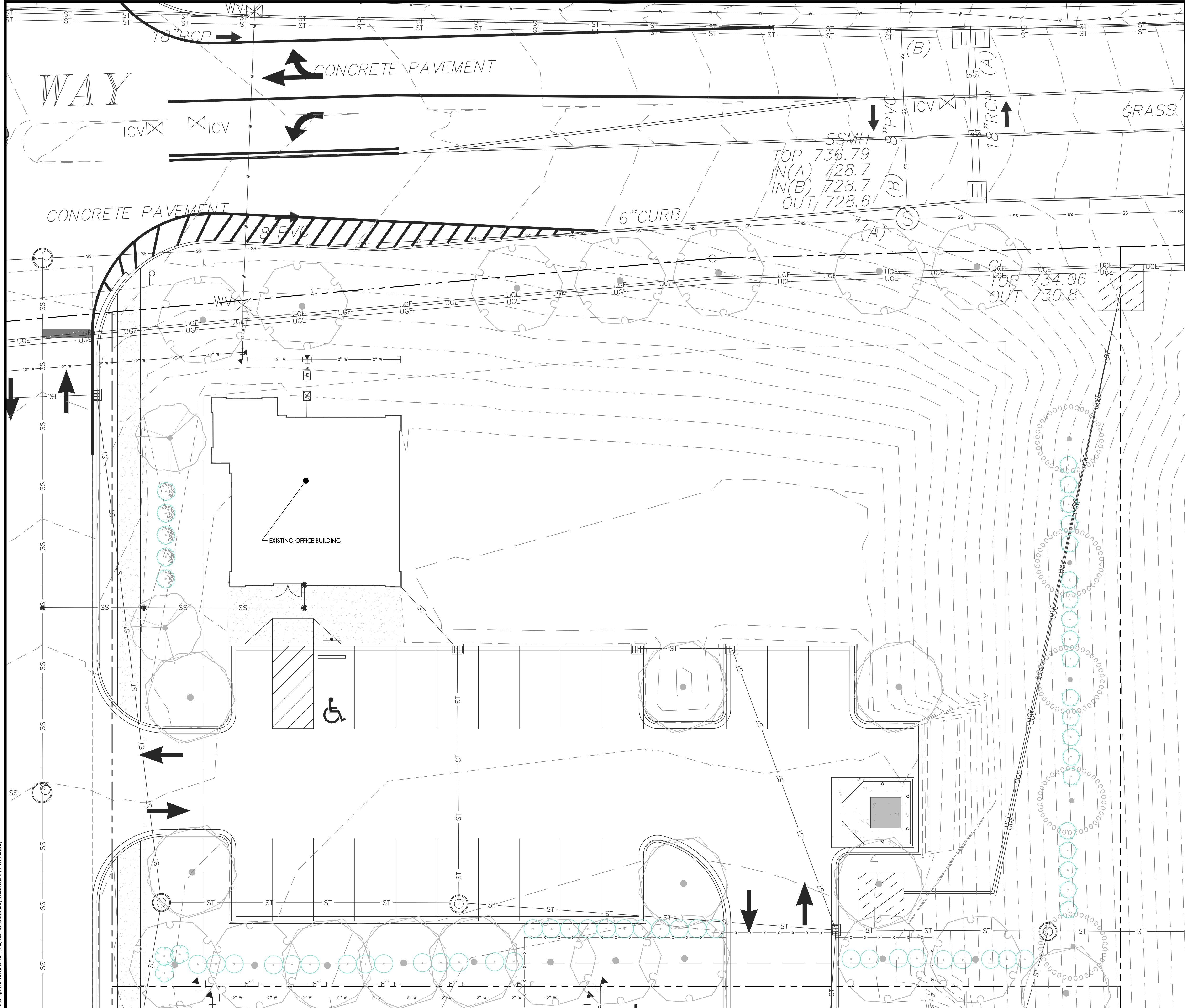
No.	DATE

09/16/2024

22132

C0.0

COVER



HONEY FARM STORPLACE LANDSCAPE PLANT SCHEDULE				
PLANT SCHEDULE				
SYMBOL	QTY	BOTANICAL / COMMON NAME	SIZE	CONTAINER
TREES				
	4	Cercis canadensis / Eastern Redbud	1.5" Cal.	B&B
	6	Cornus florida 'Cherokee Princess' / Cherokee Princess Dogwood	2" Cal.	B&B
	18	Fagus grandifolia / American Beech	2" Cal.	B&B
	29	Magnolia acuminata / Cucumber Tree Magnolia	2" Cal.	B&B
	23	Quercus nuttallii / Nuttall Oak	2" Cal.	B&B
SHRUBS				
	20	Ilex x 'Little Red' / Little Red Holly	3 gal.	Pot
	71	Lonicera chinensis rubrum / Purpleleaf Fringe Flower	3 gal.	Pot
	26	Myrica cerifera 'Doris Dwarf' / Doris Dwarf Wax Myrtle	3 gal.	Pot
	64	Prunus laurocerasus / English Laurel	3 gal.	Pot
	34	Rosa x 'Radtko' / Double Knock Out® Red Rose	3 gal.	Pot

CRUNK ENGINEERING LLC
7112 CROSSROADS BOULEVARD
SUITE 201
BRENTWOOD, TN 37027
(615) 873-1795
WWW.CRUNKENG.COM

HONEY FARM RETAIL

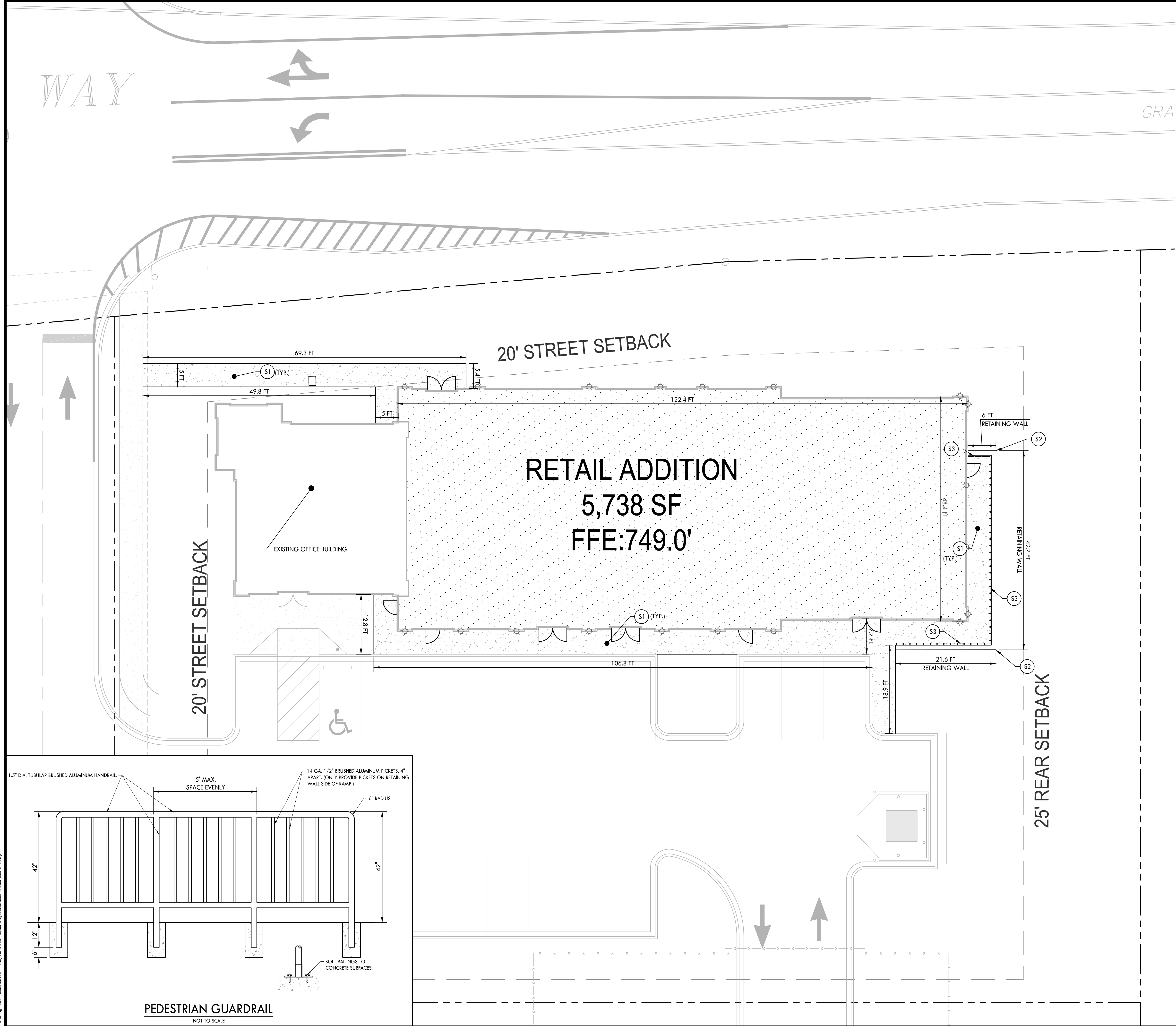
COLUMBIA, TN

REVISIONS	No.	DATE

09/16/202422132

C1.0

EXISTING CONDITIONS



LAYOUT PLAN KEYNOTES

CODE	DESCRIPTION
(S1)	CONCRETE SIDEWALK
(S2)	RETAINING WALL
(S3)	PEDESTRIAN GUARDRAIL

PROPOSED LAYOUT LEGEND

- PROPOSED BUILDING
- CONCRETE SIDEWALK
- PROPERTY LINE

SITE SUMMARY TABLE

ADDRESS	2301 LEAF CUTTER BEE ROAD, COLUMBIA, TN 38401
ZONING	PUD-MU
EXISTING PARCEL ID	PORTION OF 051 058.03
EXISTING PARCEL ACREAGE	132,858 SF (3.05 AC)
EXISTING PARKING REQUIREMENTS (OFFICE)	1 PER 300 SF = 5 SPACES
EXISTING PARKING PROVIDED	22 SPACES
PROPOSED SITE	34,285 SF (0.79 AC)
PROPOSED PARKING REQUIREMENT (RETAIL)	1 PER 500 SF = 12 SPACES
PARKING REQUIRED (TOTAL)	17 SPACES
PARKING PROVIDED	22 SPACES

LAND USE SUMMARY TABLE

LOT AREA	34,285 SF (0.79 AC)
EXISTING OFFICE BUILDING AREA	1,258 SF / 0.029 AC
EXISTING SIDEWALK AREA	1,070 SF / 0.025 AC
EXISTING PARKING AREA	9,179 SF / 0.21 AC
PROPOSED RETAIL BUILDING AREA	5,738 SF / 0.13 AC
PROPOSED SIDEWALK AREA	1,133 SF / 0.026 AC

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7112 CROSSROADS BOULEVARD
SUITE 201
BRENTWOOD, TN 37027
(615) 873-1795
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HONEY FARM RETAIL

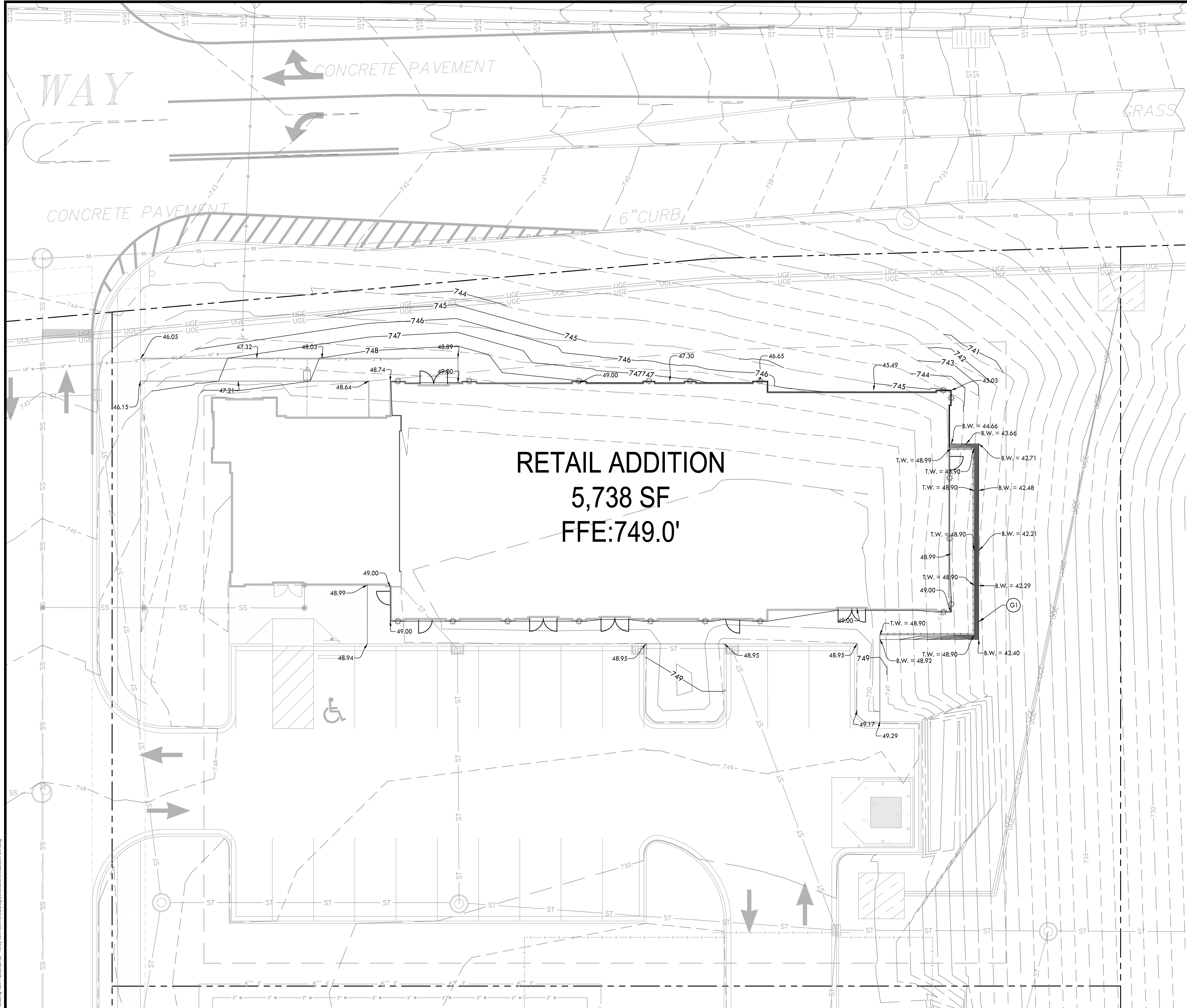
COLUMBIA, TN

REVISIONS	No.	DATE

09/16/202422132

C3.0

SITE LAYOUT PLAN



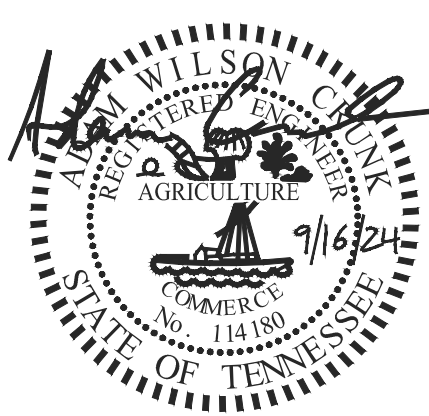
GRADING PLAN KEYNOTES

CODE	DESCRIPTION
G1	RETAINING WALL

PROPOSED GRADING LEGEND

- PROPOSED CONTOUR
- PROPOSED SPOT ELEVATION
- EXISTING STORM PIPE
- EXISTING SINGLE CURB INLET
- EXISTING JUNCTION BOX

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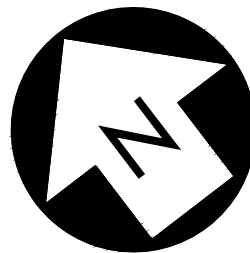
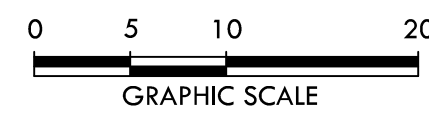


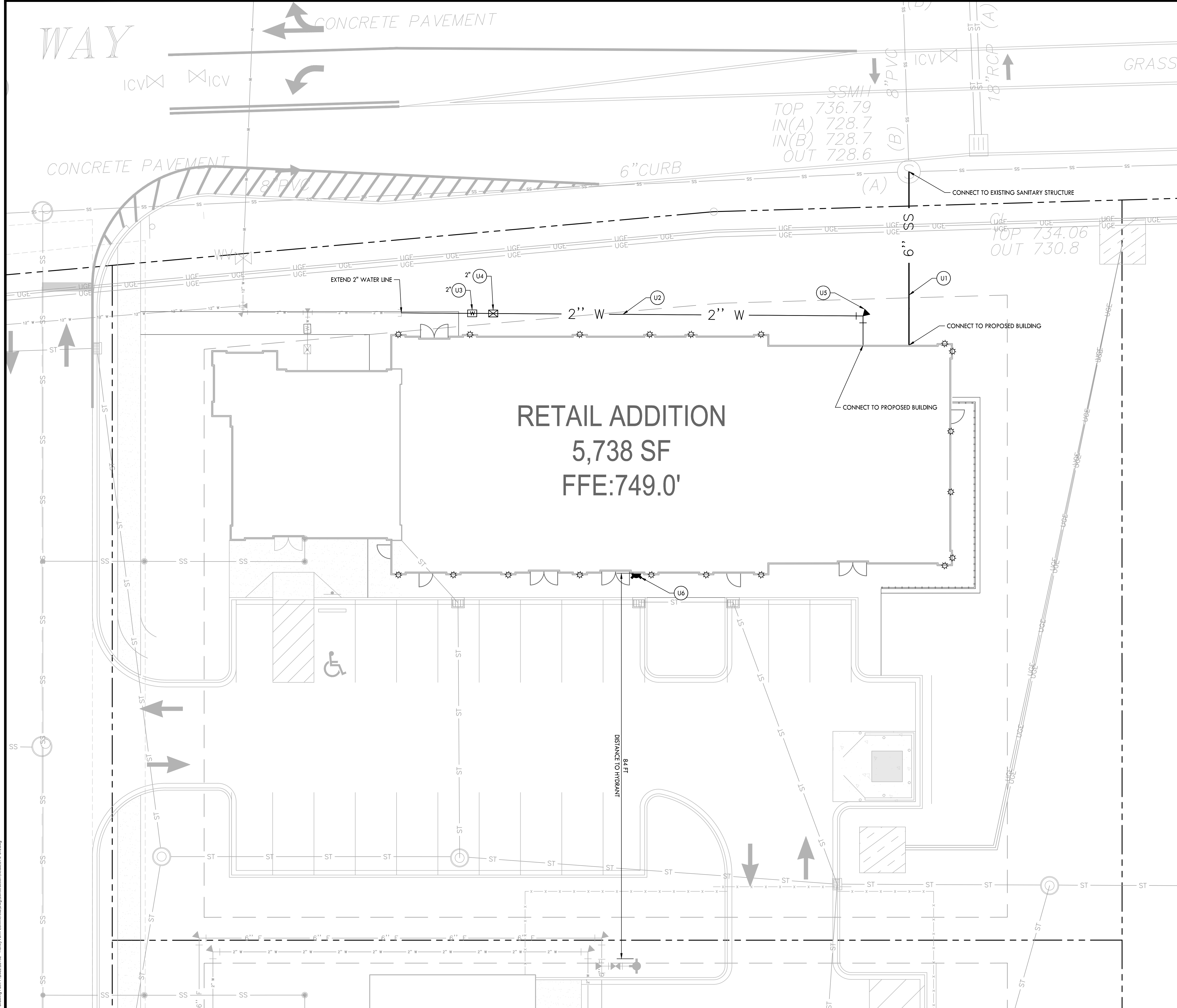
HONEY FARM RETAIL
COLUMBIA, TN

REVISIONS	No.	DATE

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C4.0
GRADING PLAN

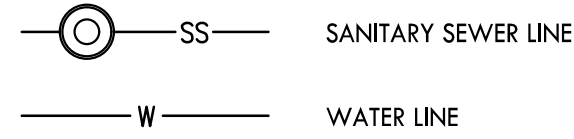




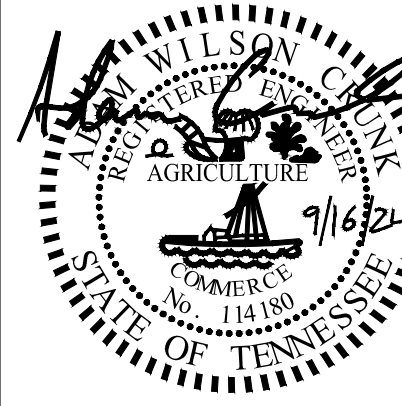
UTILITY PLAN KEYNOTES	
CODE	DESCRIPTION
U1	SANITARY SEWER SERVICE LINE - 6"
U2	WATER SERVICE LINE - 2"
U3	WATER METER
U4	REDUCE PRESSURE BACKFLOW PREVENTER
U5	THRUST BLOCK
U6	FIRE DEPARTMENT CONNECTION

NOTES:
1. BUILDER TO INSTALL CLEANOUTS AT BUILDING, PROPERTY LINE, AND EVERY 50 FEET.

PROPOSED UTILITY LEGEND



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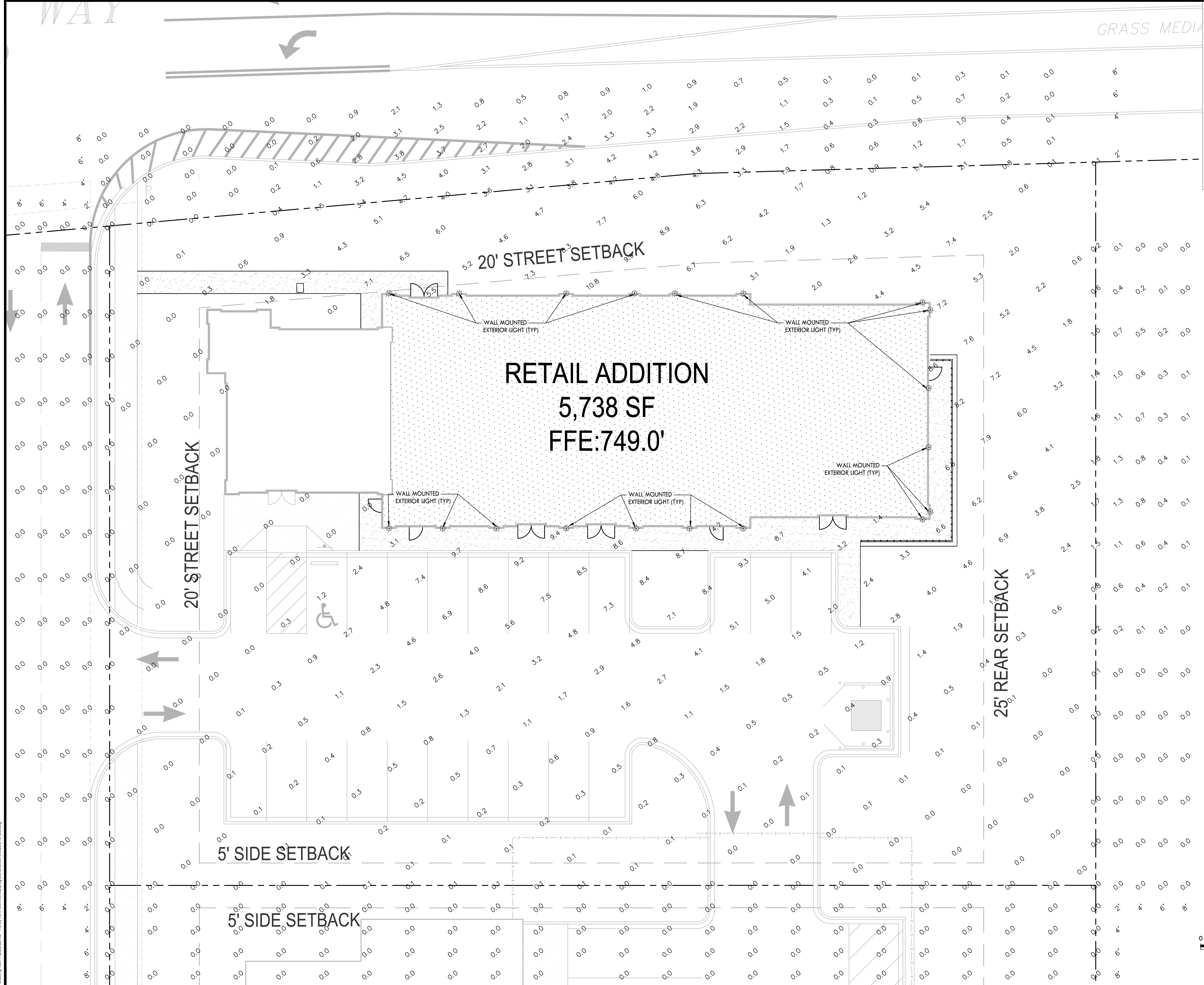


HONEY FARM RETAIL
COLUMBIA, TN

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No.	DATE

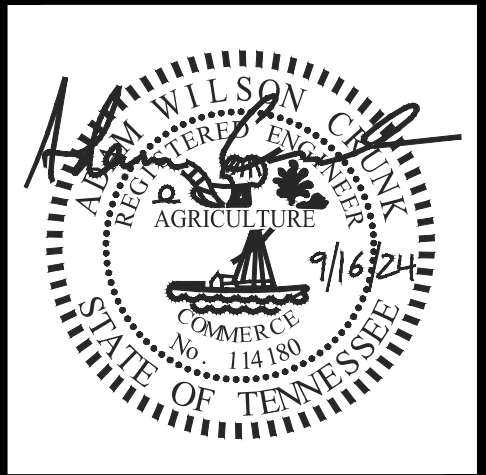
09/16/2024 22132

C5.0
UTILITY PLAN



GENERAL PHOTOMETRIC SCHEDULE	
FOR EVALUATION USE ONLY	2.37
MAXIMUM FOOT-CANDLES	10.8
MINIMUM FOOT-CANDLES	0
MINIMUM TO MAXIMUM FC RATIO	0
MAXIMUM TO MINIMUM FC RATIO	10.77 / 0
AVERAGE TO MINIMUM FC RATIO	NOT FOR PRODUCTION USE

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HONEY FARM RETAIL

COLUMBIA, TN

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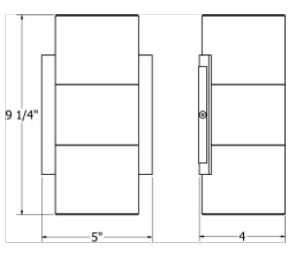
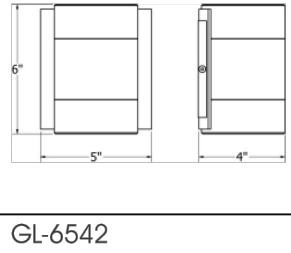
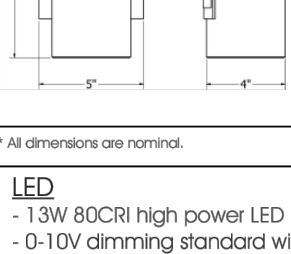
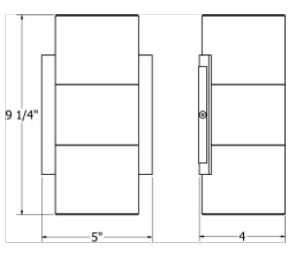
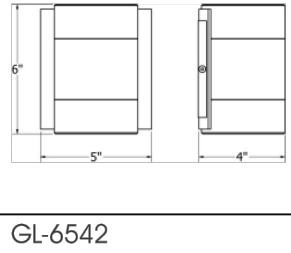
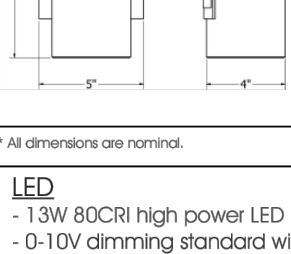
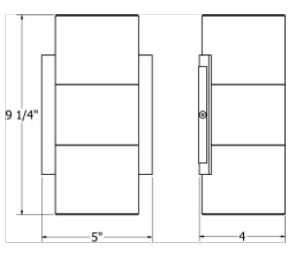
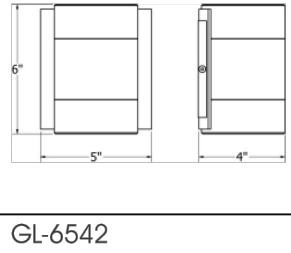
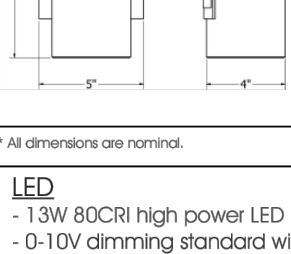
09/16/2024

22132

E1.0

SITE PHOTOMETRIC PLAN

Drawn by: J. P. 10/23/2024 10:12: Honey Farm Commercial Development E1.0 E1.0.dwg

	Project 18-28857-S Storplace Nolvensville Road Submitted by DESIGNLIGHT	Catalog Number GL-6541-B-CC-R5-TBZ-A Notes	Type N																																																										
																																																													
SAMPLE CATALOG NUMBER: GL-6540- <table> <tr> <th>MODEL NO.</th><th>B- LAMPING</th><th>R2-R2 REFLECTOR</th><th>TBL- FINISH</th><th>A OPTIONS</th></tr> <tr> <td> GL-6540  </td><td> C.LED30 B.LED35 E.LED40 </td><td> Up R2 20° Fresnel Lens R3 30° Flat, Clear Lens Down R2 20° Fresnel Lens R3 30° Flat, Clear Lens </td><td> Textured: TLV - Light Verdigris TWH - White TBL - Black TS - Silver TBN - Terra Brown TBZ - Bronze Premium: SA - Satin Aluminum </td><td> A. No Options EL Emergency Ballast Mounts remotely, mounted in a controlled environment with an operating temperature range of 32°-131°F </td></tr> <tr> <td> GL-6541  </td><td> C.LED30 B.LED35 E.LED40 </td><td> Up R5 50° Flat, Clear Lens CC - Closed Cap Down R5 50° Flat, Clear Lens CC - Closed Cap </td><td></td><td></td></tr> <tr> <td> GL-6542  </td><td> C.LED30 B.LED35 E.LED40 </td><td> Up R2 20° Fresnel Lens R3 30° Flat, Clear Lens Down R5 50° Flat, Clear Lens CC - Closed Cap </td><td></td><td></td></tr> <tr> <td> GL-6543  </td><td> C.LED30 B.LED35 E.LED40 </td><td> Up R5 50° Flat, Clear Lens CC - Closed Cap Down R2 20° Fresnel Lens R3 30° Flat, Clear Lens </td><td></td><td></td></tr> </table>				MODEL NO.	B- LAMPING	R2-R2 REFLECTOR	TBL- FINISH	A OPTIONS	GL-6540 	C.LED30 B.LED35 E.LED40	Up R2 20° Fresnel Lens R3 30° Flat, Clear Lens Down R2 20° Fresnel Lens R3 30° Flat, Clear Lens	Textured: TLV - Light Verdigris TWH - White TBL - Black TS - Silver TBN - Terra Brown TBZ - Bronze Premium: SA - Satin Aluminum	A. No Options EL Emergency Ballast Mounts remotely, mounted in a controlled environment with an operating temperature range of 32°-131°F	GL-6541 	C.LED30 B.LED35 E.LED40	Up R5 50° Flat, Clear Lens CC - Closed Cap Down R5 50° Flat, Clear Lens CC - Closed Cap			GL-6542 	C.LED30 B.LED35 E.LED40	Up R2 20° Fresnel Lens R3 30° Flat, Clear Lens Down R5 50° Flat, Clear Lens CC - Closed Cap			GL-6543 	C.LED30 B.LED35 E.LED40	Up R5 50° Flat, Clear Lens CC - Closed Cap Down R2 20° Fresnel Lens R3 30° Flat, Clear Lens																																			
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* All dimensions are nominal.																																																													
LED - 13W ROCR high power LED per side - 0-10V dimming standard with LED lamping option - Lumen maintenance +90% over 50,000 hour life - Light source is field replaceable Mounting - Driver mounted in 4" square by 2 1/8" deep junction box: Steel City #52171 or equivalent (supplied by others) Driver - Protection: electronic internal, resettable short circuit protection, thermal protection, and overload regulation - Universal voltage 120-277 volt																																																													
<table> <tr> <th>Code</th><th>Kelvin</th><th>Reflector</th><th>Total Wattage</th><th>CRI</th><th>Rated Life Hrs</th><th>Delivered Lumens</th></tr> <tr> <td rowspan="3">LED30</td><td rowspan="3">3000K</td><td>20</td><td>13</td><td>+80</td><td>50000</td><td>1231</td></tr> <tr> <td>30</td><td>13</td><td>+80</td><td>50000</td><td>867</td></tr> <tr> <td>50</td><td>13</td><td>+80</td><td>50000</td><td>956</td></tr> <tr> <td rowspan="3">LED35</td><td rowspan="3">3500K</td><td>20</td><td>13</td><td>+80</td><td>50000</td><td>1231</td></tr> <tr> <td>30</td><td>13</td><td>+80</td><td>50000</td><td>867</td></tr> <tr> <td>50</td><td>13</td><td>+80</td><td>50000</td><td>956</td></tr> <tr> <td rowspan="3">LED40</td><td rowspan="5">4000K</td><td>20</td><td>13</td><td>+80</td><td>50000</td><td>1231</td></tr> <tr> <td>30</td><td>13</td><td>+80</td><td>50000</td><td>867</td></tr> <tr> <td>50</td><td>13</td><td>+80</td><td>50000</td><td>956</td></tr> </table>				Code	Kelvin	Reflector	Total Wattage	CRI	Rated Life Hrs	Delivered Lumens	LED30	3000K	20	13	+80	50000	1231	30	13	+80	50000	867	50	13	+80	50000	956	LED35	3500K	20	13	+80	50000	1231	30	13	+80	50000	867	50	13	+80	50000	956	LED40	4000K	20	13	+80	50000	1231	30	13	+80	50000	867	50	13	+80	50000	956
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Complete LM-79 data available at glighting.com																																																													
© Gross Chandelier Co. G Lighting reserves the right to modify existing designs to improve appearance or function. 																																																													

CYLINDER
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 St. Louis, MO 63123
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 Fax 314.631.7800
sales@glighting.com www.glighting.com

10/16

REVISIONS	
No.	DATE
09/16/2024 22132	
E1.1 EXTERIOR LIGHTING DETAIL	

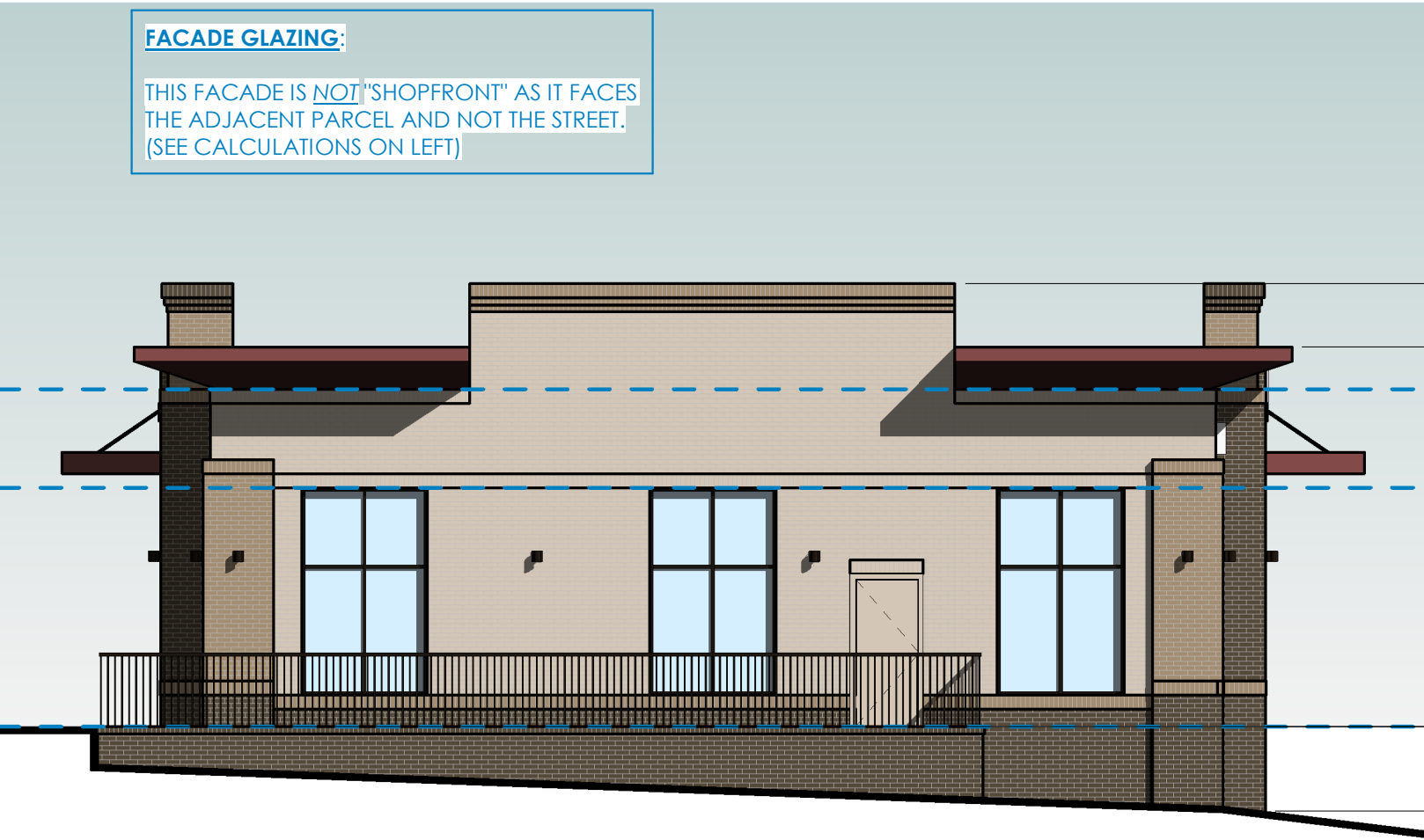
HONEY FARM RETAIL

COLUMBIA, TN

CRUNK ENGINEERING LLC

77112 CROSSROADS BOULEVARD
SUITE 201
BRENTWOOD, TN 37027
(615) 873-1795

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SOUTHEAST ELEVATION - RETAIL ADDITION

SCALE: 1/8" = 1'-0"



NORTHEAST ELEVATION - RETAIL ADDITION (ALONG HONEY FARM WAY)

SCALE: 1/8" = 1'-0"



NORTHWEST ELEVATION - OFFICE (PREVIOUSLY APPROVED)

SCALE: 1/8" = 1'-0"

MATERIAL LEGEND

BRICK (LIGHT, MEDIUM, DARK)		STOREFRONT FRAME / RAIL	
RETAINING WALL (MASONRY)		ROOF / AWNING	
GLASS			

REQUESTED DEVIATONS - PUD-MU BUILDING STANDARDS

REFERENCE: TABLE 4.3.1-L DISTRICT STANDARDS FOR PLANNED USE DEVELOPMENT - MIXED USE (PUD-MU)

BUILDING HEIGHT (REQUEST FOR DEVIATION):

THE BUILDING STANDARD GUIDELINES FOR THE PUD-MU ZONING DISTRICT CALL FOR A 2-STORY MINIMUM FOR BUILDINGS. THE PROPOSED PROJECT IS THE ADDITION TO AN EXISTING 1-STORY BUILDING AND SITE PLAN APPROVED UNDER THE PREVIOUS REGULATIONS.

DUE TO THE EXISTING BUILDING AND SITE CONDITIONS, THE PROPOSED DESIGN FOR THE ADDITION IS FOR A 1-STORY BUILDING THAT INCLUDES FEATURES THAT ARE INTENDED TO ACHIEVE PROPORTIONS APPROACHING THAT OF A 2-STORY BUILDING.

FIRST, THE ADDITION HAS A TALLER ROOFLINE / PARAPET ADJACENT TO THE EXISTING 1-STORY STRUCTURE TO CREATE THE PERCEPTION OF A TALLER BUILDING.

SECOND, THE GRADE ON THE FACADE FACING HONEY FARM WAY IS INCREASINGLY LOWER FROM WEST-TO-EAST WHICH ADDS ADDITIONAL HEIGHT AND THE PERCEPTION OF A TALLER BUILDING.

LASTLY, IT WAS DISCUSSED AT THE PRE-APPLICATION MEETING THAT THE DESIGN GUIDELINES FOR THE CD-4C ZONING DISTRICT WOULD BE A GOOD REFERENCE POINT AND ARE VERY SIMILAR TO THAT OF PUD-MU WHILE ALLOWING FOR 1-STORY BUILDING.

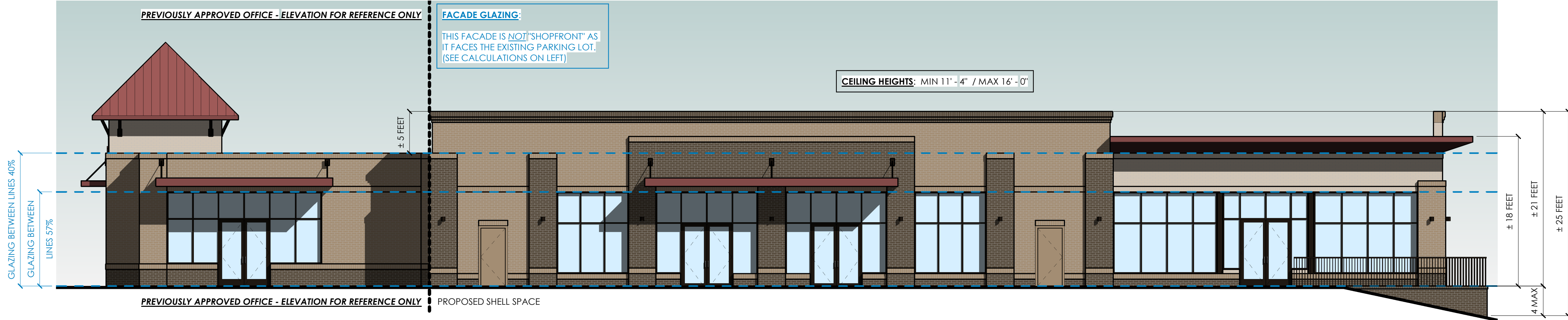
WITH THE EXISTING CONDITIONS AND PROPOSED DESIGN FEATURES DESCRIBED ABOVE TO APPROXIMATE THE DESIGN GUIDELINES, THE DEVELOPER WOULD LIKE TO RESPECTFULLY REQUEST APPROVAL FOR THE ADDITION AS PRESENTED.

FACADE GLAZING (REQUEST FOR DEVIATION ON SHOPFRONT FACADE ONLY):

THE BUILDING STANDARD GUIDELINES FOR THE PUD-MU ZONING DISTRICT CALL FOR 70% MIN. OF TOTAL FACADE AREA FOR SHOPFRONT FRONTAGE TO BE GLAZING. ONLY 20% - 60% IS REQUIRED FOR ALL OTHER NON-SHOPFRONT FACADES.

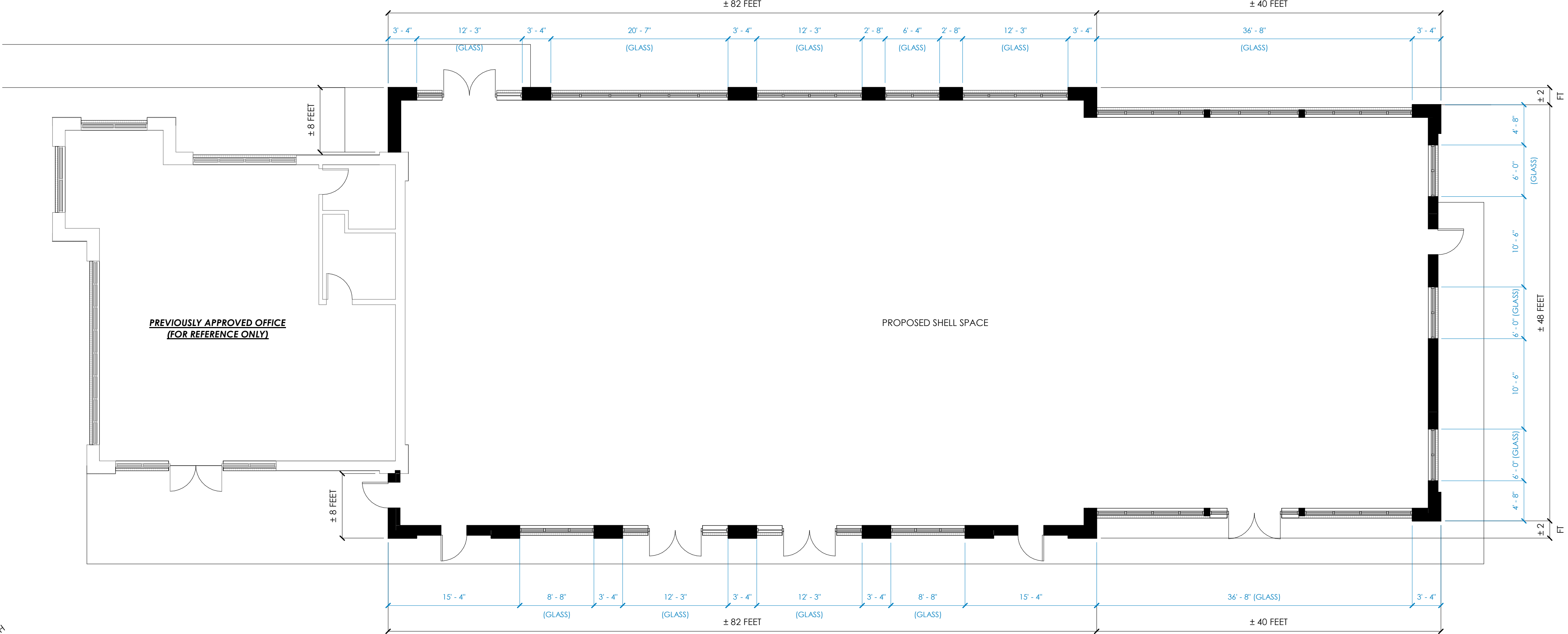
THE FACADE FACING HONEY FARM WAY IS CONSIDERED THE "SHOPFRONT" FACADE DUE TO ITS PROMINENT VISIBILITY. FOR THE PURPOSES OF TRYING TO ACHIEVE THE REQUIRED PERCENTAGE, WE HAVE MEASURED THE GLAZING BETWEEN THE FINISHED FLOOR OF THE BUILDING AND THE HEIGHT OF A TYPICAL GROUND FLOOR FACADE AND CAN ONLY ACHIEVE 50% GLAZING. IF MEASURED TO THE TOP OF THE GROUND FLOOR WINDOWS (11'-4"), WE BARELY ACHIEVE THE MINIMUM REQUIREMENT AT APPROXIMATELY 71%.

AS IS ILLUSTRATED IN THE ELEVATIONS, THE FACADE IS ALMOST ENTIRELY GLAZING FROM END-TO-END OF THE BUILDING. THEREFORE, THE DEVELOPER WOULD LIKE TO RESPECTFULLY REQUEST APPROVAL OF THE SHOPFRONT GLAZING AS PRESENTED.



SOUTHWEST ELEVATION - RETAIL ADDITION (PARKING LOT SIDE)

SCALE: 1/8" = 1'-0"



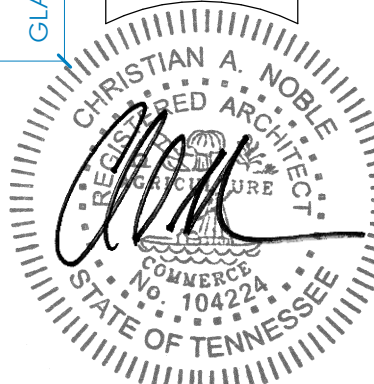
SHELL BUILDING PLAN DIMENSIONED - RETAIL ADDITION W/ PREVIOUSLY APPROVED OFFICE

SCALE: 1/8" = 1'-0"



p.o. box 2008
brentwood
tennessee
37024

615.292.4017



09/16/2024

STORPLACE - HONEY FARM RETAIL ADDITION

2301 LEAF CUTTER BEE ROAD - COLUMBIA, TN 38401

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revisions

issue date
09.16.2024

sheet title
BUILDING
PLAN &
ELEVATIONS



OFFICE + RETAIL - BIRD'S EYE VIEW OF ROOF TOP UNITS BEHIND PARAPET / SCREEN WALL



OFFICE + RETAIL - SOUTHWEST FACADE NEAR OFFICE (PREVIOUSLY APPROVED)



OFFICE + RETAIL - NORTHEAST FACADE ALONG HONEY FARM WAY (W/ APPROVED OFFICE)



OFFICE + RETAIL - SOUTHWEST + SOUTHEAST FACADES



revisions

issue date
09.16.2024

sheet title
EXTERIOR 3D VIEWS

StorPlace (Honey Farm) PUD Revision

Project #:	23-0313	Location:	Tax Map 51 Parcel 58.03
Applicant:	Adam Crunk	Case Type(s):	PUD Revision
Staff Planner:	Kevin C. McCarthy, AICP	Proposed Use:	Retail

PROJECT SUMMARY

The applicant requests approval of a revised Final Planned Unit Development (PUD) Master Plan to develop 5,738 square foot retail building on a 0.79-acre site. The development includes three self-storage buildings and a 1,300 square foot office building. The proposed revision adds a retail component to the office building.

- The development was approved under Ordinance 3638, in effect between 2006 and 2022. The approvals created a vested right to develop under the standards in effect at the time.
- The property is subject to a Final PUD Master Plan based on the CEG-PUD standards of the previous zoning ordinance. The applicant is requesting to revise the Master Plan.
- The proposed revision adds more than 3% to the commercial floor area, requiring City Council evaluation of the Preliminary Planned Unit Development Master Plan.
- The Planning Commission is a recommending body for a Preliminary PUD Master Plan. The City Council is the **Decision-Making Authority**.
- Professional planning staff commentary identifies recommended conditions of approval.
- Templates are provided at the end of the report to assist the Planning Commission in crafting properly formatted motions.

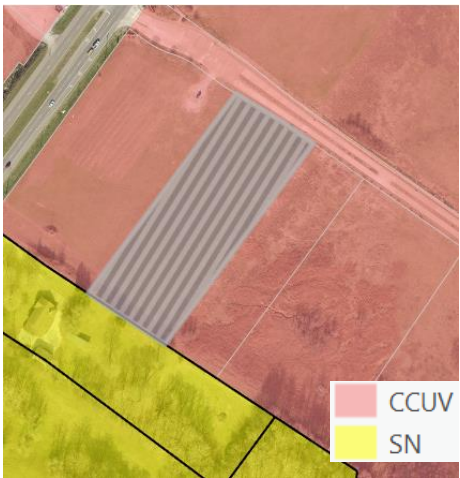
SITE INFORMATION

CURRENT ZONING	EXISTING USE	EXISTING IMP.	LAND AREA
PUD-MU	Vacant	Vacant	+/- 0.79



FUTURE LAND USE MAP

ZONING MAP



SITE CONTEXT/ADJACENT PROPERTIES			
	Future Land Use	Zoning	Current Use
Subject Property	City Center Urban Village	PUD-MU	Vacant
North	City Center Urban Village	PUD-MU	Vacant
South	Suburban Neighborhoods	County/CD-2	Single Family Detached
East	City Center Urban Village	PUD-MU	Vacant
West	City Center Urban Village	PUD-MU	Vacant

CONSISTENCY WITH CONNECT COLUMBIA

City Center Urban Village: The requested rezoning is consistent with the future land use map. The future land use of most of the subject site is CCUV. The City Center & Urban Village (CCUV) future land use area comprises Columbia's iconic core and ancillary focal points (Connect Columbia, p. 35). It includes the historic courthouse square and the places residents of Columbia associate with worship, commerce, the arts, community activities and government administration. The CCUV also supports the creation of urbanized nodes which provide identifiable commercial hubs for Columbia's emerging neighborhoods. Each development parcel should add to Columbia's existing sense of place and extend its established form and pattern to create a more interconnected community. The future land use classification is implemented by the CD-4 and CD-5 character districts, as well as CV and PUDs. In some cases, the Planning Commission may determine that CD-3 and CD-4C are also appropriate implementing zones.

Character & Intent

The City Center & Urban Village (CCUV) future land use area comprises Columbia's iconic core and ancillary focal points. It includes the historic courthouse square and the places residents of Columbia associate with worship, commerce, the arts, community activities and government administration. The CCUV also supports the creation of urbanized nodes which provide identifiable commercial hubs for Columbia's emerging neighborhoods. Each development parcel should add to Columbia's existing sense of place and extend its established form and pattern to create a more interconnected community.

Primary Land Uses are horizontally and vertically mixed in a variety of structure types. The intensity and mix of uses is largely determined by context. New residential development provides a mixture of housing within walking distance of commercial and civic spaces. New non-residential development in established residential areas shall be comprised of low-intensity uses which serve residents' daily needs. Higher intensity uses should complement and extend the traditional pattern of development in Columbia's core, or establish identifiable centers for emerging nodes.

Future development should emphasize connectivity and continuity of the city as a whole. Additionally, new development shall create a pedestrian-friendly environment by filling gaps in sidewalks and enhancing multi-modal infrastructure. All new and infill development shall emphasize linkages to identifiable community anchors such as mixed-use commercial centers, schools, parks, or civic institutions.



Land Use Considerations

Primary uses include government, civic uses, parks, religious facilities, offices, retail, and all forms of medium-density housing. Secondary land uses include utility facilities, institutional uses, low-density housing, and neighborhood retail. New industrial and warehouse uses are inappropriate.

Form & Pattern

The CCUV includes established and infill neighborhoods at medium to high densities organized along a well-connected transportation network. Infill development supports and extends the formation of blocks and eliminates gaps in the built environment. The CCUV future land use is distinguished from Suburban Neighborhoods (SN) by the unambiguous prominence of public frontages. A high density of streets and thoroughfares with complete public frontages extends the public sphere outward from civic and commercial spaces. Implementing bulk and design standards clearly delineate the public and private realms through the application of layers and front-to-back discipline of lots. Bulk and design standards are occasionally modified to accommodate historic preservation, artistic innovation, redevelopment, and other place-based policies of the City. New development should accompany concurrent extension of complete urban services in places where they do not already exist. Parking is provided on an area-wide basis as a utility supplemented by private land users.

Implementing Districts

Neighborhood CD-3 (Only where compatible with established pattern)
 General Urban CD-4
 Urban Center CD-5
 General Urban-Corridor CD-4C (only along Arterial roadways)
 Urban Center - Corridor CD-5C (only along Arterial roadways)*
 Mixed Use PUD-MU
 Civic CV

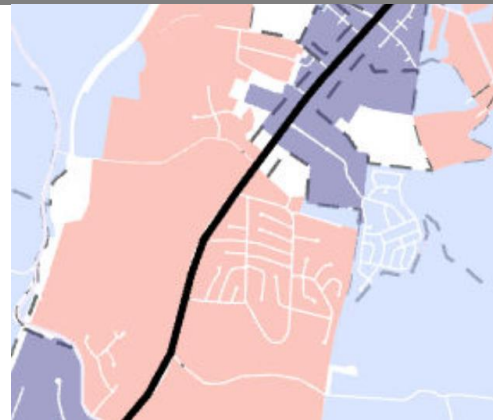
Implementing Standards

General Development Pattern: Mixed Uses & Isolated Uses
 Density (density units per acre): ≥ 12 du/ac
 Building Height: 1-5 stories
 Open Space Elements: Civic Spaces, Parks & Greenways



AREA OF CHANGE

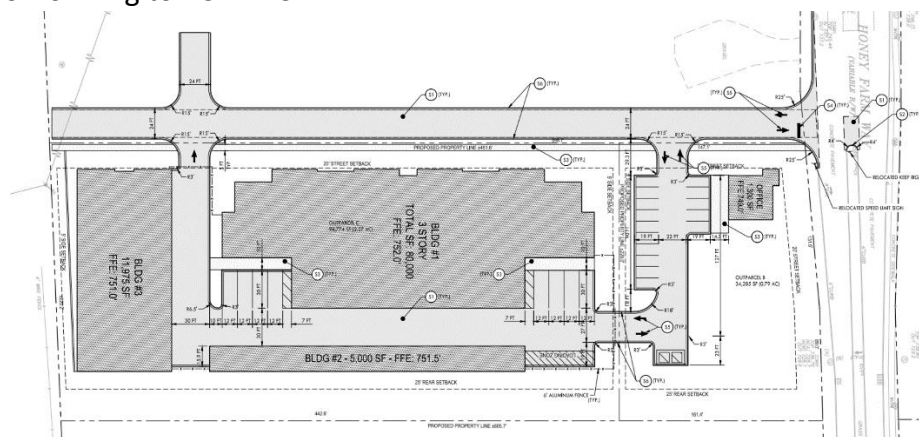
Connect Columbia established the areas of change policy designation for the subject site as *activate*. The designation includes areas where significant and beneficial change is occurring or is desired. These areas are the focus of proactive City policies to bring the community's values to fruition. Public investment and increased coordination with the private sector will achieve transformational changes envisioned by the community (Connect Columbia p. 32).



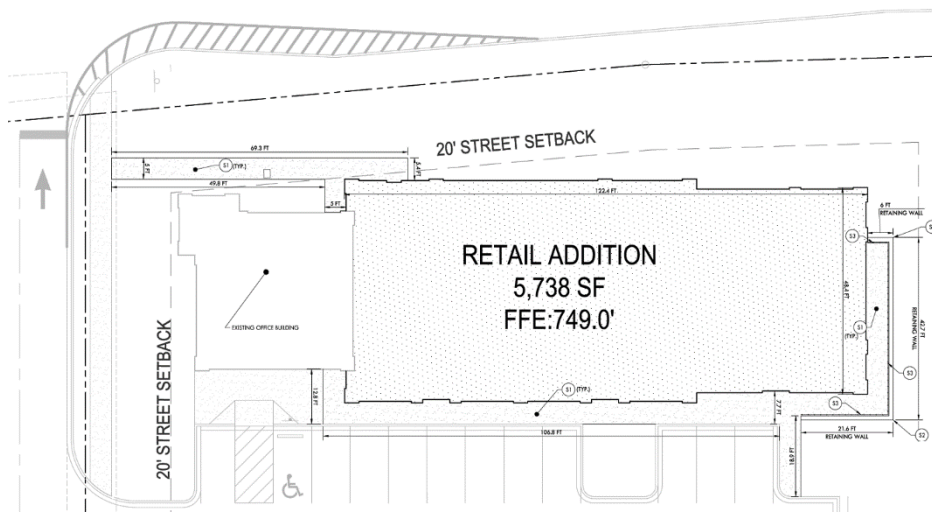
CONFORMITY WITH ZONING ORDINANCE

The Final PUD Master Plan approved in 2022 established the bulk standards for the development.

- Under the previous ordinance, setbacks in a CEG-PUD were established by the Planning Commission and City Council through the “process of plan review and approval” (§ 7.4.8). Maximum height was established at 35 feet. Decision making bodies were authorized to customize standards to fit unique sites and developments.
- The current request seeks to modify the master plan by extending one of the buildings.
- The applicant used the PUD-MU standards of the current ordinance to inform its design. The request represents a blend of the two standards which is mostly conforming to PUD-MU.



Original 2022 PUD Master Plan



- Together, the proposed office and retail spaces will require 14 spaces.
 - Parking for the self-storage facility was determined under the standards of the previous ordinance which required 1 space per 75 storage units.
 - The applicant's plan depicts a sufficient number of spaces for each of the principal uses.
 - The parking provided could not accommodate any significant amount of restaurant space.
 - Restaurants require much more parking than office or retail uses. The applicant has been advised that it will be infeasible to lease space to a restaurant under the current configuration.
- **Comparison with PUD-MU standards generally.**
 - A Main Entrance is in the façade oriented to Honey Farm Way.
 - The plan depicts a band sign on the façade elevation, which would conform to PUD-MU, as well as an additional sign band facing into the site.
 - The plan depicts the retail addition with a front setback greater than 20' on the secondary frontage (Honey Farm Way). This exceeds the maximum front setback of a PUD-MU under current standards but conforms to the standard established in the previously approved CEG-PUD master plan.
 - The current PUD-MU standards require all principal buildings to have a minimum height of two stories. The CEG-PUD did not impose this requirement.
 - The applicant requests approval to add a single-story building. The design of the building gives the appearance of a taller structure due to a high parapet, steepled roofline of the office, and the slope of the site.
 - The Plan depicts retaining walls in the rear setback which are approximately 6.7 feet tall at their highest point. The Zoning Ordinance limits the height of retaining walls on individual lots to 6 feet tall.



Elevations of Single-Story Retail/Office Building

(PUD-MU) Mixed Use Planned Unit Development Architectural Standards		
Design Standards:	Required	Proposed
Main Entrance:	Identifiable Base, Middle, & Cap	Base consists of brick with a defined middle and cap.
Façade Position & Façade Articulation:	Main entrance at façade parallel to frontage line. In addition, facades greater than 100' in width must be differentiated so that it appears to be comprised of two or more adjacent buildings.	The principal frontage enfronts the Honey Farm Way. The elevation includes a main entrance fronting this street section. Additional entrances face the parking area on the internal elevation. The entire width of the building site frontage is 180' with the code requiring the façade to be differentiated every 100' at a 90 percent maximum building frontage buildout. The front façade indicates a 111' frontage with an additional 20' street screen wall. Among the front façade, differential of materials is provided with brick modulations, and material changes from brick & EIFS.
Façade Openings:	20 ft. or less spacing for windows/doors	All windows appear to be 20 ft or less with no blank facades.
Façade Glazing:	20-60 % non-shopfront, 70% for shopfront	Approximately 20% on façade; 50-70% on internal elevation.
Window Shape:	Square or vertical proportions	All windows are square or vertical proportioned
Window Glazing Material:	Clear	All windows proposed are clear glass.

Shopfront Frontages:	12 in. knee wall required at Frontage	A knee wall is provided at shopfront elevation
Façade Variety:	No façade may exist more than once on a block face or within view of same façade	This is a single site building with one façade.
Roof Type & Pitch:	Hip/ Gable/ Flat	Flat
Primary Building Materials:	Brick, Fiber Cement Board, Wood	All elevations indicate a primary façade material of brick
Foundation Cladding:	Brick or Natural Stone	Brick
Building Colors:	Up to 3 colors, including the natural color of any allowed materials, but excluding trim color.	Does not exceed 3 colors.

REVIEW PROCESS

The Development Review Committee reviewed the proposed PUD Master Plan revision at its August 2024 meeting, as directed by § 8.3.7 of the Zoning Ordinance. Technical comments are provided in the agenda package and summarized above.

Section 8.5.21.W of the Zoning Ordinance authorizes the City Council to approve modifications to a Final PUD Master Plan during the period of actual Development when the proposed change introduces new uses or adds more than 3% to the commercial floor area. The same language was included in Ordinance 3638 at § 3.2.16.

The criteria for the Planning Commission's evaluation is listed at § 8.5.21.W.4.

For any modification to an approved Final Master PUD Development Plan or amendment to Final Master PUD Development Plan [...] such modification shall be subject to satisfactory proof by the applicant and written findings by the Planning Commission and City Council as follows and approval as an amendment to the approved Final Master PUD Development Plan or amendment to Final Master PUD Development Plan.

- a. The modification shall be limited to the minimum necessary;*
- b. Strict application of the provisions of the approved Final Master PUD Development Plan or amendment to Final Master PUD Development Plan would result in practical difficulties or unnecessary hardship;*
- c. There are exceptional or extraordinary circumstances or conditions applying to the land, Buildings, Structures or Uses referred to in the request for modification, which circumstances or conditions do not apply generally to other land, Buildings, Structures or uses in the same type of PUD District.*



- d. *The requested modification will not be detrimental to the public welfare or injurious to property or improvements in the neighborhood of the premises.*
- e. *Under the circumstances of the particular case, the requested modification will not adversely affect the health or safety of persons working or residing in the neighborhood of the premises.*
- f. *The requested modification is consistent the intent and purpose of this Ordinance, the Comprehensive Plan, and the approved Final Master PUD Development Plan or amendment to Final Master PUD Development Plan and will not adversely affect the community objectives of the Comprehensive Plan.*
- g. *The requested modification will not result in any reduction of required Buffer areas or other specific open spaces required by this Ordinance and will not vary any District or Development standard applicable to the PUD under this Ordinance.*

SUMMARY OF DEVELOPMENT REVIEW COMMITTEE COMMENTS

The DRC reviewed this proposal at its June 2024 meeting. A full list of comments, and the applicant's responses, is provided in the agenda packet. Some key comments are noted below.

- **Planning** requested revisions to details of the plan to better compare the proposed revision to the PUD-MU standards of the zoning ordinance.
- Planning also requested addition information pertaining to landscaping, parking, and lighting, which the applicant provided at resubmittal.
- **Columbia Water System's (CPWS)** consultant (Inflow) noted that the applicant's water availability letter was dated July 15, 2024 and would expire in 120 days.

COMMENTARY FROM PROFESSIONAL PLANNING STAFF

The site cannot support parking for a restaurant use. The proposed addition is identified as retail. The plan depicts sufficient parking for the retail use in combination with the previously approved office use. However, it is likely that restaurant operators will be interested in the space.

The water availability letter will need to be renewed prior to second consideration at City Council. The water availability letter will expire on November 12th. If the Planning Commission recommends approval and the City Council approves the revision upon first consideration, the item will be on the December 12th City Council agenda. An updated letter will be required in order to proceed.

SAMPE MOTIONS

Approve:

Move to find, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in section 8.5.21.W of the City of Columbia Zoning Ordinance have been satisfied and approve the revision to the Final Planned Unit Development Master Plan as presented [*subject to technical comments and other conditions presented by planning staff*].

Approve Subject to Conditions:

Move to find, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in section 8.5.21.W of the City of Columbia Zoning Ordinance have been satisfied and approve the revision to the Final Planned Unit Development Master Plan, subject to the following conditions: [*list conditions of approval crafted by Planning Commission*].

Deny:

Move to deny the requested revisions to the Final Planned Unit Development Master Plan having found, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in section 8.5.21.W of the City of Columbia Zoning Ordinance are not satisfied [*list specific reasons for denial*].

Defer:

Move to find that there is insufficient information to make a decision, defer the matter to the next regularly scheduled meeting of the Planning Commission, and request that the [*applicant/staff*] provide: [*list additional information*] for review at a future meeting.