



**City of Columbia City Council  
Regular Meeting Agenda  
December 11, 2025 - 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 Carl McCullen, Ward 1  
Council Member Charlie Huffman, Ward 2  
Council Member Cheryl E. Secrest, Ward 3  
Council Member Kenny Marshall, Ward 4  
Council Member Brian McKelvy, Ward 5**

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**Tony Massey, City Manager  
Jake Hubbell, 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. 4563 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND - WARD 3 - DEVELOPMENT SERVICES DEPARTMENT.**

**RECOMMENDATION:** Conduct the Public Hearing.

**INFORMATION:** The applicant is requesting approval for a preliminary PUD Master Plan consisting of a multifamily and townhome development consisting of 94 units. This is a reduction from the previously approved plan approved in 2019. The Planning Commission reviewed this request and recommended approval by a vote of 6-0 at the September 10, 2025, meeting. City Council reconsidered the request at the November 13, 2025 meeting. The notice of Public Hearing was advertised on November 19, 2025, in Main Street Maury.

**ATTACHMENTS:** Ordinance 4563 - PH Staff Report, Ordinance No. 4563, Ordinance 4563 - Exhibit A, Ordinance 4563 - Exhibit B, DS Staff Report.

- 2. PUBLIC HEARING ON ORDINANCE NO. 4568 — AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION - FIRE & RESCUE.**

**RECOMMENDATION:** Conduct the Public Hearing on Ordinance No. 4568.

**INFORMATION:** The City of Columbia is classified as an "exempt jurisdiction" by the State of Tennessee Fire Marshal's Office (SFMO)

which means the SFMO has determined we have adequate code enforcement and are permitted to handle most of the projects in the city without SFMO involvement. In order to remain an "exempt jurisdiction" we are required to adopt a fire code that is within 7 years of the latest "published" edition (TCA 68-120-101 (b)(5)(A)). Currently, we have the 2018 Edition adopted. The 2024 International Fire Code is fully compatible with all other International Codes published by the International Codes Council (ICC).

This ordinance adopts the 2024 International Fire Code (IFC), published by the International Code Council, establishing modern fire-safety standards for the City of Columbia. It retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply, and establishes Fire Marshal Standard FM-101 as amended – “Fire-Flow and Water-Supply Requirements.” This standard serves as the City’s technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and required documentation. The standard separates detailed operational requirements from the ordinance, allowing the Fire Marshal and Fire Chief to make timely adjustments as the City’s water system expands, demands increase, or flow capacities improve. This approach ensures technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue. The ordinance also requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies and clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

Notice of Public Hearing was published November 19, 2025 in Main Street Maury.

**ATTACHMENTS:** Staff Report Ordinance No. 4568 PH, Ordinance No. 4568 As Amended, TCA 68-120-101, City of Columbia Fire Marshal Standard FM - As Amended, 2024 IFC Summary.

**3. PUBLIC HEARING ON ORDINANCE NO. 4571 – AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE**

**GENERAL, CAPITAL PROJECTS, AND GRANTS FUNDS - FINANCE.**

**RECOMMENDATION:** Conduct the Public Hearing.

**INFORMATION:** This Public Hearing is related to item 10.4 on the agenda. The proposed ordinance is the second amendment of the FY 2026 Appropriation Ordinance and revises the General, Capital Projects and Grants Funds.

Supporting documentation for the amendment is included within the agenda packet and the required Notice of Public Hearing was published in Main Street Maury on November 19, 2025.

This amendment increases the City's total budget for FY 2026 by \$806,949 from \$182,320,991 to \$183,127,940.

**ATTACHMENTS:** Staff Report Ordinance No. 4571 PH, Ordinance No. 4571, Ordinance No. 4571 Supporting Documents, Ordinance No. 4571 Budget Summary.

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**REGULAR MEETING**

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- 1 CALL TO ORDER/ROLL CALL.**
- 2 INVOCATION BY TAYLOR AHL OF THE BELONGING.**
- 3 PLEDGE OF ALLEGIANCE.**
- 4 APPROVAL OF AGENDA.**
- 5 PRESENTATIONS.**
- 6 ORGANIZATIONAL BUSINESS.**
  - 6.1. APPROVE THE MINUTES OF THE NOVEMBER 13, 2025 CITY COUNCIL MEETING - CITY MANAGER'S OFFICE.**

**RECOMMENDATION:** Approve.

**ATTACHMENTS:** November 13, 2025 City Council Meeting Minutes.

7 CONSENT AGENDA

**7.1. APPROVE DISBURSEMENTS FOR THE MONTH OF OCTOBER 2025 IN THE AMOUNT OF \$13,550,749.73 - FINANCE.**

**RECOMMENDATION:** Approve.

**ATTACHMENTS:** October 2025 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 2025 Surplus.

**7.3. APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE THE SAAS LICENSE AGREEMENT WITH PM/AM FOR ALARM MANAGEMENT SYSTEM WITH AN AGREEMENT START DATE OF AUGUST 20, 2026 IN THE AMOUNT OF \$7,000 PER YEAR - CITY RECORDER'S OFFICE.**

**RECOMMENDATION:** Approve.

**INFORMATION:** The City has used PM/AM Corporation for the last several years for the False Alarm Management Solution. The current Agreement expires August 19, 2026. The City would like to continue using their services. This new Agreement would be for 3 years at a cost of \$7,000 per year, expiring on August 19, 2029.

**CERTIFICATION:** The Chief Financial Officer certifies that \$7,000 is budgeted and unencumbered in General Govt - Misc. - Other Services.

**ATTACHMENTS:** Staff Report SAAS License Agreement with PMAM , FAMS Product Agreement.

#### **7.4.ACCEPTANCE OF THE CITY OF COLUMBIA ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025 - FINANCE.**

**RECOMMENDATION:** Accept the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2025.

**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 2025.

In previous years including the last fiscal year (FY 2024), 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, 2025.

Last year, the City applied for and received its twenty-sixth 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 2025 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 sixth “Popular Annual Financial Reporting Awards Program” (PAFR) for the FY 2024 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 2025 with the belief that we continue to meet program requirements. Columbia was one of several Tennessee cities to receive both awards last year. The FY 2025 PAFR will be handed out at the January City Council Meeting.

**ATTACHMENTS:** Staff Report Annual Comprehensive Financial Report, 2025 Draft Comprehensive Financial Report

**7.5. APPROVE AND AUTHORIZE THE MAYOR TO AMEND MISSION SQUARE 457 RETIREMENT PLAN CHANGES - FINANCE.**

**RECOMMENDATION:** Approve.

**INFORMATION:** Per IRS guidelines which will be effective, January 1, 2026, City of Columbia to adopt the required SECURE 2.0 ROTH Mandate for 457 plans #300580 and #306911 to adopt a ROTH Contribution Provision for age based catch up contributions for individuals whose compensation in the prior calendar year exceeded \$145,000. Adopt the optional provision for penalty free withdrawals for individuals in case of domestic violence.

**ATTACHMENTS:** Staff Report Mission Square SECURE 2.0, Mission Square Employers Guide, 457 Plan Roth Contributions, Request for Secure 2.0 and Other Plan Changes Checklist, Request

for Secure 2.0 and Other Plan Changes Checklist, Bullet Points for Mission Square Secure 2.0.

**7.6. APPROVE AND AUTHORIZE THE MAYOR TO SIGN A WORK ORDER BETWEEN THE CITY OF COLUMBIA AND GRANICUS IN THE AMOUNT OF \$1,250 FOR SUPPORT HOURS TO PERFORM TECHNICAL SERVICES ON THE VISIT COLUMBIA WEBSITE AS NEEDED - CITY MANAGER'S OFFICE.**

**RECOMMENDATION:** Approve.

**INFORMATION:** Support Hours are required to have on file for technical work/updates to be performed on the Visit Columbia website. We need to replenish. This is for ten support hours.

**CERTIFICATION:** The Chief Financial Officer certifies that \$1,250 is budgeted and unencumbered in Tourism Enhancement-General Fund - Software Maintenance.

**ATTACHMENTS:** Staff Report Granicus December 2025, Granicus support hours.

**7.7. APPROVE AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT AMENDMENT BETWEEN CITY OF COLUMBIA AND LOSE & ASSOCIATES IN THE AMOUNT OF \$52,750 - PUBLIC WORKS DEPARTMENT.**

**RECOMMENDATION:** Approve and authorize the Mayor to sign Amendment No. 4 between the City of Columbia and Lose & Associates for the Columbia Public Works building expansion.

**INFORMATION:** This contract amendment is for construction administration services necessary for phase 2 of the Public Works Expansion project. Contract Amendment No. 4 will include bidding, evaluation of bids, bid tabulation, recommendation for bid award, onsite reconstruction meeting, issuance of notice to proceed, attendance of up to twelve (12) monthly progress meetings, review of shop drawings for compliance with contract documents, review and respond to RFI's, assist with preparation of change orders when necessary, completion of inspection, prepare punch list, final inspection and assistance with project closeout.

**CERTIFICATION:** The Chief Financial Officer certifies that \$52,750 is budgeted and unencumbered in Capital Projects - Public Works Improvements Project.

**ATTACHMENTS:** Staff Report Lose Amendment No. 4, Lose Job 20199 Amendment 4.

**7.8. RATIFY THE APPROVAL OF THE AGREEMENT WITH KIMLEY-HORN AND ASSOCIATES, INC. AT THE AMOUNT OF \$14,000 FOR LIMITED CONSTRUCTION PHASE SERVICES THAT WEREN'T INCLUDING IN THE PREVIOUS AGENDA ITEM AMOUNT FOR PROVIDING PROFESSIONAL SERVICES FOR THE ADDITION OF TWO ACCESS POINTS TO ACCOMMODATE TWO (2) PADDLE CRAFT LAUNCHES ALONG THE DUCK RIVER WITHIN RIVERWALK PARK - PARKS & RECREATION DEPARTMENT.**

**RECOMMENDATION:** Approve.

**INFORMATION:** The City of Columbia utilized Kimley-Horn and Associates for professional services to add two access points for paddle craft launching along Duck River within Riverwalk Park by means of the funds from the approved Tourism Enhancement grant in August 2023 (Resolution No. 23-52). The agreement included optional but limited construction phase services of \$14,000 that weren't included in the original agenda item.

**CERTIFICATION:** The Chief Financial Officer certifies that \$14,000 is budgeted and unencumbered in Grants - Parks - Paddlecraft Project.

**ATTACHMENTS:** Staff Report Ratify Kimley-Horn Agreement, Kimley-Horn Agreement, Kimley-Horn limited construction phase services invoicing.

**7.9. APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE TERMS AND CONDITIONS FOR MIMICAST - MIS.**

**RECOMMENDATION:** Approve.

**INFORMATION:** The City Council approved the renewal agreement with Mimecast at their October 2025 meeting, the terms and conditions attached are for that new renewal.

**ATTACHMENTS:** Staff Report Mimecast Terms and Conditions, Mimecast Terms and Conditions.

## **8 ADMINISTRATION.**

## **9 RESOLUTIONS.**

### **9.1. RESOLUTION NO. 25-82 – TAX CORRECTIONS - CITY RECORDER'S OFFICE.**

**RECOMMENDATION:** Approve Resolution No. 25-82.

**INFORMATION:** The City Recorder is presenting tax corrections through 11/20/2025 for Council consideration as submitted by Mr. Bobby Daniels, Maury County Tax Assessor.

**ATTACHMENTS:** Staff Report Resolution No. 25-82, Resolution No. 25-82, Resolution No. 25-82 Exhibit A.

### **9.2. RESOLUTION NO. 25-84 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING DABBS SUBDIVISION 1A/THE RESERVE AT HICKORY RIDGE - WASTEWATER DEPARTMENT.**

**RECOMMENDATION:** Approve Resolution No. 25-84.

**INFORMATION:** Dabbs Subdivision 1A/The Reserve at Hickory Ridge consists of 3863 linear feet of 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. 25-84, Resolution No. 25-84, Resolution No. 25-84 Dedication Letter.

### **9.3. RESOLUTION NO. 25-85 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS**

**SERVING HERITAGE GREEN, PHASE 1 - WASTEWATER DEPARTMENT.**

**RECOMMENDATION:** Approve Resolution No. 25-85.

**INFORMATION:** Heritage Green, Phase 1 consists of 5741 linear feet of 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. 25-85, Resolution No. 25-85, Resolution No. 25-85 Dedication Letter.

**9.4. RESOLUTION NO. 25-86 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING MCCLURE FARMS PHASE 2 - WASTEWATER DEPARTMENT.**

**RECOMMENDATION:** Approve Resolution No. 25-86.

**INFORMATION:** McClure Farms Phase 2 consists of 1996 linear feet of 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. 25-86, Resolution No. 25-86, Resolution No. 25-86 Dedication Letter.

**9.5. RESOLUTION NO. 25-87 - A RESOLUTION ACCEPTING A DONATION OF \$5,000 (FIVE THOUSAND DOLLARS) FOR COLUMBIA FIRE & RESCUE - FIRE & RESCUE.**

**RECOMMENDATION:** Approve Resolution No. 25-87.

**INFORMATION:** Wolfe Enterprises of Columbia, Tn desires to support the operations of Columbia Fire & Rescue with a gift of \$5,000 to be used at the discretion of the Fire Chief.

**ATTACHMENTS:** Staff Report Resolution No. 25-87, Resolution No. 25-87.

**9.6. RESOLUTION NO. 25-88 - A RESOLUTION RATIFYING THE ACCEPTANCE OF DONATIONS VALUED AT APPROXIMATELY TWO THOUSAND DOLLARS (\$2,000) FROM MR. AND MRS. TONY AND CONNIE MASSEY TO THE CITY OF COLUMBIA FOR THE CITY OF COLUMBIA ANNUAL EMPLOYEE CHRISTMAS PARTY - FINANCE.**

**RECOMMENDATION:** Approve Resolution No. 25-88.

**INFORMATION:** Finance is requesting that the City Council ratify acceptance of donated items valued at approximately \$2,000 by Mr. and Mrs. Tony and Connie Massey. The intent of the donated items are for the express use as door prizes at the City Employee Christmas Party to show appreciation for the City of Columbia employees.

**ATTACHMENTS:** Staff Report Resolution No. 25-88, Resolution No. 25-88.

**10 ORDINANCES.**

**10.1.2ND CONSIDERATION OF ORDINANCE NO. 4568 AS AMENDED - AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION - FIRE & RESCUE.**

**RECOMMENDATION:** Approve Ordinance No. 4568 as amended.

**INFORMATION:** The City of Columbia is classified as an "exempt jurisdiction" by the State of Tennessee Fire Marshal's Office (SFMO) which means the SFMO has determined we have adequate code enforcement and are permitted to handle most of the projects in the city without SFMO involvement. In order to remain an "exempt jurisdiction" we are required to adopt a fire code

that is within 7 years of the latest "published" edition (TCA 68-120-101 (b)(5)(A)). Currently, we have the 2018 Edition adopted. The 2024 International Fire Code is fully compatible with all other International Codes published by the International Codes Council (ICC).

This ordinance adopts the 2024 International Fire Code (IFC), published by the International Code Council, establishing modern fire-safety standards for the City of Columbia. It retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply, and establishes Fire Marshal Standard FM-101 as amended – “Fire-Flow and Water-Supply Requirements.” This standard serves as the City’s technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and required documentation. The standard separates detailed operational requirements from the ordinance, allowing the Fire Marshal and Fire Chief to make timely adjustments as the City’s water system expands, demands increase, or flow capacities improve. This approach ensures technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue. The ordinance also requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies and clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

**ATTACHMENTS:** Staff Report Ordinance No. 4568 As Amended, Ordinance No. 4568 As Amended, TCA 68-120-101, City of Columbia Fire Marshal Standard FM - As Amended, 2024 IFC Summary.

**10.2.2ND CONSIDERATION OF ORDINANCE NO. 4569 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT PROPERTY TAXES - CITY RECORDER'S OFFICE.**

**RECOMMENDATION:** Approve Ordinance No. 4569 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 2024 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. 4569, Ordinance No. 4569.

**10.3.2ND CONSIDERATION OF ORDINANCE NO. 4570 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT SPECIAL ASSESSMENTS - CITY RECORDER'S OFFICE.**

**RECOMMENDATION:** Approve Ordinance No. 4570 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 City Attorney with a certified list of delinquent 2024 special assessments. Upon receipt of said list, the City 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. 4570, Ordinance No. 4570.

**10.4.2ND CONSIDERATION OF ORDINANCE NO. 4571 AS AMENDED – AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, AND GRANTS FUNDS - FINANCE.**

**RECOMMENDATION:** Approve Ordinance No. 4571 as amended on second consideration.

**INFORMATION:** The proposed ordinance is the second amendment to the FY 2026 Appropriation Ordinance, impacting the General, Capital Projects, and Grants Funds.

Within this budget amendment, the following items are included:

- Reappropriate and carry forward street paving funds (\$29,192) from FY 2025,
- Budget reappropriation of Fire Station No. 1 owner expenses totaling \$30,000 in Capital Projects,
- Budget FY2026 THSO Grant funds totaling \$28,442 in Grants Fund.

Added in advance of second consideration:

- Transfer \$10,000 from General Gov't to Legal,
- Budget increase to reserves for tourism enhancement totaling \$60,417,
- Budget transfer and expense from Tourism Enhancement/General Reserves 50/50 for the CMO and Tourism portions office improvements totaling \$27,079.50,
- Reappropriate funds for Downtown Improvement Grant (DIG) project totaling \$296,250 in the current fiscal year.

A detailed schedule of items included within this budget amendment is attached. This amendment increases the City's total budget for FY 2026 by \$806,949 to \$183,127,940.

**ATTACHMENTS:** Staff Report Ordinance No. 4571, Ordinance No. 4571 As Amended, Ordinance No. 4571 Supporting Documents, Ordinance No. 4571 Budget Summary.

## **10.5.2ND CONSIDERATION OF ORDINANCE NO. 4572 - AN ORDINANCE AMENDING ORDINANCE NO. 3761 AS**

**PREVIOUSLY AMENDED BY ORDINANCE NUMBERS 3815, 3884, AND 3917 AS IT PERTAINS TO POST-65 SUPPLEMENTAL HEALTHCARE INSURANCE BENEFITS FOR EMPLOYEES HIRED AFTER JUNE 30, 2012.**

**RECOMMENDATION:** Approve Ordinance No. 4572 on second consideration.

**INFORMATION:** Employees under the old “Rule of Eighty” retirement plan have an additional benefit regarding retiree health/pharmaceutical insurance.

They enjoy being able to enroll in the City’s retiree supplemental plan to Medicare Plan A/B and Plan D (pharmaceutical). It is at no cost to the retiree. Spouses are not included. This is a fully insured supplemental plan (Aetna) and not part of the City’s self-insured health plan.

To be currently eligible for the supplemental plan an employee must:

- Be under the old pension plan.
- Be at least 65 years old.
- Have five years continuous service up to age 65 or beyond; and
- They must be enrolled in the city's self-insured health plan for at least one year leading up to retirement.

Staff has reviewed this and would like to recommend the benefit be extended to all City employees. The eligibility would be based on the same criteria mentioned above.

If this had been in place the last 5 years, 6 employees would have been eligible to enroll. Staff has discussed this with Aetna representatives, and they have indicated there would be no increase to the premium.

This would correct an inequity in employee benefits and help with

employee retainage.

This was mentioned to the Trustees Board at their October meeting and there were no objections.

**ATTACHMENTS:** Staff Report Ordinance No. 4572, Ordinance No. 4572.

**10.6.1ST CONSIDERATION ON ORDINANCE NO. 4563 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND - WARD 3 - DEVELOPMENT SERVICES DEPARTMENT.**

**RECOMMENDATION:** Approve Ordinance No. 4563 on first consideration.

**INFORMATION:** The applicant is requesting approval for a preliminary PUD Master Plan consisting of a multifamily and townhome development consisting of 94 units. This is a reduction from the previously approved plan approved in 2019. The Planning Commission reviewed this request and recommended approval by a vote of 6-0 at the September 10, 2025, meeting. City Council reconsidered the request at the November 13, 2025 meeting. The notice of Public Hearing was advertised on November 19, 2025, in Main Street Maury.

**ATTACHMENTS:** Ordinance 4563 - Staff Report, Ordinance No. 4563, Ordinance No. 4563 Exhibit A, Ordinance No. 4563 Exhibit B, DS Staff Report.

**10.7.1ST CONSIDERATION OF ORDINANCE NO. 4567 – AN ORDINANCE TO AMEND TITLE 3 OF THE COLUMBIA MUNICIPAL CODE REGARDING MUNICIPAL COURTS - CITY RECORDER'S OFFICE.**

**RECOMMENDATION:** Approve Ordinance No. 4567 on first consideration.

**INFORMATION:** Title 3 of the Columbia Municipal Code needs to be updated to reflect changes in Tennessee law and to further detail the scope of jurisdiction, operations and functions of the municipal court. Most notable changes are to increase municipal training fee due to the state from \$1 to \$2 and to increase correctable offense cost from \$10 to \$25.

**ATTACHMENTS:** Staff Report Ordinance No. 4567, Ordinance No. 4567, Ordinance No. 4567 Exhibit A.

**10.8.1ST CONSIDERATION OF ORDINANCE NO. 4576 - AN ORDINANCE TO AMEND TITLE 18, CHAPTER 3 OF THE COLUMBIA MUNICIPAL CODE BY AMENDING 18-310 TO INCREASE THE WATER IMPACT FEE UPON NEW WATER CUSTOMERS TO SERVE THE DEMAND FOR WATER SYSTEM CAPITAL FACILITIES AND PUBLIC IMPROVEMENTS AND ESTABLISH THE DATE OF JANUARY 8, 2026 AS THE DATE OF PUBLIC HEARING.**

**RECOMMENDATION:**

**INFORMATION:** CPWS has requested the water impact fee be increased after additional consideration of the impact of new and upgraded costs providing potable water services studies that have been performed for the Board of Public Utilities.

**ATTACHMENTS:** Staff Report Ordinance No. 4576, Ordinance No. 4576.

**10.9.1ST CONSIDERATION OF ORDINANCE NO. 4577 - AN ORDINANCE AMENDING TITLE 18, CHAPTER 3, SECTION 18-303, OF THE MUNICIPAL CODE OF THE CITY OF COLUMBIA BY REPLACING IN ITS ENTIRETY PRESENT SCHEDULES A AND B AND ADOPTING AND APPROVING THE FOLLOWING SCHEDULES A AND B AND ESTABLISH THE DATE OF JANUARY 8, 2026 AS THE DATE OF PUBLIC HEARING.**

**RECOMMENDATION:**

**INFORMATION:** Columbia Power and Water Systems (CPWS) has requested City Council increase water rates for its long-term water

supply program. This program entails a downstream intake raw water transmission main, raw water pump station, and new water treatment plant adjacent to the existing water treatment plant on Nashville Highway. Rates are proposed to be increased 20% per year for 5 years to fund the projected \$505 million project.

CPWS will also provide annual cost analysis reports to the City each December. This analysis will be conducted to evaluate if the future rate increases needed could be lower.

Completion of this project will address the community's long-term water needs and future drought concerns.

**ATTACHMENTS:** Staff Report Ordinance No. 4577, Ordinance No. 4577.

## **11 OTHER BUSINESS.**

## **12 EXECUTIVE SESSION.**

## **13 ADJOURNMENT.**

## **14 UPCOMING EVENTS.**

**14.1. ANNUAL CITY EMPLOYEE CHRISTMAS LUNCHEON - WEDNESDAY, DECEMBER 10, 2025 - 11 A.M. - 1 P.M. - FIRE STATION NO. 1.**

**14.2. HOLIDAY LIGHTS IN THE PARKS - WOODLAND & FAIRVIEW PARKS - 5:00 P.M.-8:00 P.M. - DECEMBER 8-25, 2025.**

**14.3. JANUARY 2026 STUDY SESSION RESCHEDULED DUE TO NEW YEAR'S DAY HOLIDAY - STUDY SESSION WILL BE ON TUESDAY, JANUARY 6, 2026 - 5:30 P.M. - CITY COUNCIL CHAMBERS (BASEMENT OF CITY HALL).**



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Paul Keltner, AICP, Development Services Director   pkeltner@columbiatn.gov   931-560-1560

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**AGENDA ITEM TITLE:** PUBLIC HEARING ON ORDINANCE NO. 4563 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND - WARD 3.

**RECOMMENDATION:** Conduct the Public Hearing.

**INFORMATION:** The applicant is requesting approval for a preliminary PUD Master Plan consisting of a multi-family and townhome development consisting of 94 units. This is a reduction from the previously approved plan approved in 2019. The Planning Commission reviewed this request and recommended approval by a vote of 6-0 at the September 10, 2025 meeting. City Council reconsidered this request at the November 13, 2025 meeting. The notice of Public Hearing was advertised on November 19, 2025 in Main Street Maury.

**CERTIFICATION:** N/A

**ATTACHMENTS:** Ordinance 4563 PH Staff Report; Ordinance 4563; Exhibit A; Exhibit B; DS Staff Report.

**AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND.**

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 adopting the Preliminary PUD Master Plan for Waters Edge at Taylor Landing at Tax Map 90 Parcel 7.12, located off River Road and Taylor Bend.

Section 2: Said Planned Unit Development Master Plan is located in the Ninth Civil District of Maury County, Tennessee, within the corporate limits of the City of Columbia. The Waters Edge at Taylor Landing Preliminary 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 10th day of September, 2025, and after a public hearing held on the 11th day of December, 2025, with notice of said hearing being given in Main Street Maury of Columbia, Tennessee, twenty-one (21) 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 8th day of January, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY – CITY MANAGER

Passed on 1<sup>st</sup> consideration \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_

# WATERS EDGE

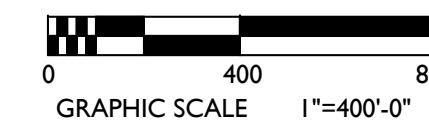
## PRELIMINARY PUD MASTER DEVELOPMENT PLAN

INTERSECTION OF RIVER ROAD AND TAYLOR BEND ROAD  
COLUMBIA, TENNESSEE

**OWNER:**  
BRENT CAMPBELL  
1187 GLENBROOK DR  
FRANKLIN, TN 37064



LOCATION MAP



### SHEET INDEX

C0.0	COVER SHEET
C1.0	SURVEY
C2.0	PRELIMINARY PUD MASTER DEVELOPMENT PLAN
C3.0	CONCEPTUAL GRADING, STORM, UTILITIES
L1.0	TREE CANOPY COVERAGE
L1.1	CODE MINIMUM LANDSCAPE PLAN
A1.0	ARCHITECTURAL ELEVATIONS





- NOTES**
1. THE INFORMATION SHOWN ON THIS PLAN IS BASED UPON THE TENNESSEE STATE NAD83 COORDINATE SYSTEM.
  2. NO PROPOSED BUILDINGS FALL WITHIN THE 100 YEAR FLOODPLAIN, PER THE FEMA FIRM MAP NUMBER 4719C0170E EFFECTIVE APRIL 16, 2007.
  3. PORTIONS OF EXISTING SEWER LINE TO BE ABANDONED. LINE TO BE FILLED WITH CLASS C FLOWABLE FILL AND REMOVED FROM THE EXISTING LIVE SYSTEM WITH PROPER CONCRETE PATCHING.

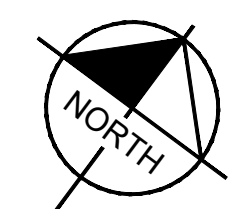
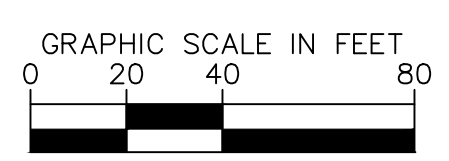


**WATERS EDGE  
REVISED PRELIMINARY PUD DEVELOPMENT PLAN**  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: SEPTEMBER 23, 2025

Revision	Date
△	
△	
△	



OVERALL EXISTING CONDITIONS

the Ninth (9<sup>th</sup>) Civil District of Maury County, city of  
 as follows:  
 plat entitled "Waters Edge at Taylor Bend" of record  
 county, Tennessee which plat reference is hereby  
 ty.  
 ciates to verify the accuracy of the property lines.



FRONTAGE CALCULATIONS			
BUILDING SITE	BUILDING TYPE	BUILDING SITE WIDTH	FRONTAGE BUILD-OUT
1	TOWNHOME	20 LF	20 LF; 100%
2	TOWNHOME	20 LF	20 LF; 100%
3	TOWNHOME	20 LF	20 LF; 100%
4	TOWNHOME	20 LF	20 LF; 100%
5	TOWNHOME	20 LF	20 LF; 100%
6	TOWNHOME	20 LF	20 LF; 100%
7	TOWNHOME	20 LF	20 LF; 100%
8	TOWNHOME	20 LF	20 LF; 100%
9	TOWNHOME	20 LF	20 LF; 100%
10	TOWNHOME	20 LF	20 LF; 100%
11	TOWNHOME	20 LF	20 LF; 100%
12	TOWNHOME	20 LF	20 LF; 100%
13	LARGE MULTI-FAMILY 1	91.5 LF	89 LF; 97%
14	LARGE MULTI-FAMILY 2	137.3 LF	118 LF; 86%
15	LARGE MULTI-FAMILY 3	97.8 LF	79 LF; 81%
16	SMALL MULTI-FAMILY 1	46 LF	26 LF; 56% **
17	LARGE MULTI-FAMILY 4	170.4 LF	135 LF; 79%

\*\* IF WITH FINAL ARCHITECTURE AT FINAL MASTER DEVELOPMENT PLAN, THIS FRONTAGE BUILD-OUT IS STILL BELOW 60% MINIMUM. APPLICANT WILL SEEK AN ADMINISTRATIVE ADJUSTMENT FOR THE 4% (OR 1.6) NEEDED TO COMPLY.

**BUILDING SITES:**  
**PRINCIPAL STRUCTURE SETBACKS:**  
 FRONT SETBACK PUD-MU STANDARD: 0'-20'  
 PROVIDED SETBACK: 10'-13' TOWNHOMES; 10'-15' LARGE MULTI-FAMILY;

FRONT SETBACK SECONDARY PUD-MU STANDARD: 0'-20'  
 PROVIDED SETBACK: 4' LARGE MULTI-FAMILY

SIDE SETBACK PUD-MU STANDARD: 0' MIN. ATTACHED; OTHERWISE 10' - 24'  
 PROVIDED SETBACK: 0'; 10' MIN. - 24' MAX.  
 REAR SETBACK: NOT REGULATED

ENFRONTMENT PUD-MU STANDARD: UP TO 20% OF BUILDING SITE ARE ALLOWED TO FRONT PEDESTRIAN WAYS INSTEAD OF THOROUGHFARES.  
 TOTAL NUMBER OF BUILDING SITES: 17  
 BUILDING SITES ENFRONTING PEDESTRIAN WAYS: 2 (12% OF BUILDING SITES)  
 BUILDING SITES 16 AND 17 ENFRONT PEDESTRIAN WAYS.

**PARKING SUMMARY:**  
 TOTAL DWELLING UNITS: 94 UNITS  
 REQUIRED MINIMUM PARKING RATIO: 2 SPACES PER UNIT  
 REQUIRED CIVIC SPACE PARKING: 1 SPACE PER 5,000 SF OF REQUIRED CIVIC SPACE

TOTAL REQUIRED PARKING: 188 PARKING RESIDENTIAL SPACES; 3 CIVIC PARKING SPACES  
 TOTAL PROVIDED: 209 SPACES  
 TOWNHOMES: 16 COVERED CARPORT SPACES PROVIDED ON-LOT, 4 GARAGE SPACES (10' X 20)  
 SMALL MULTI-FAMILY BUILDING 1: 7 GARAGE SPACES (10'X20)  
 SURFACE PARKING: 175 SPACES  
 ON-STREET PARKING: 34 SPACES

TOTAL CIVIC SPACE: 0.31 AC  
 REQUIRED 5% OF GROSS SITE AREA: 0.25 AC  
 PROVIDED: 0.31AC (6.2%)  
 POCKET PARK - TO INCLUDE COMMUNITY AMENITIES SUCH AS A POOL, PATIO AND GRILLING AREA, AND DOG PARK.

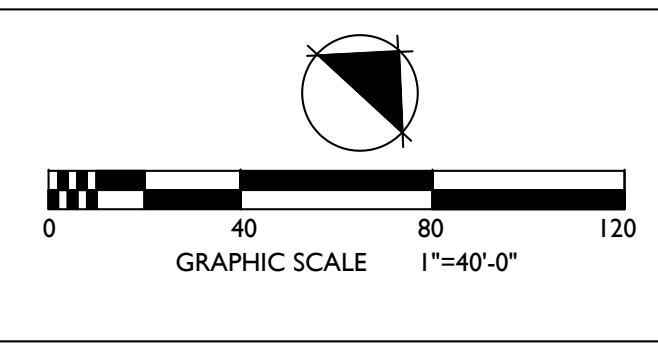


DEVELOPMENT PLANNING AND LANDSCAPE ARCHITECTURE

**WATERS EDGE**  
**PRELIMINARY PUD DEVELOPMENT PLAN**  
 RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: MAY 29, 2025  
 Revision Date  
 1. 6.16.2025 - staff comment  
 2. 8.18.2025 - staff comment  
 3. 9.24.25 - conditions of approval

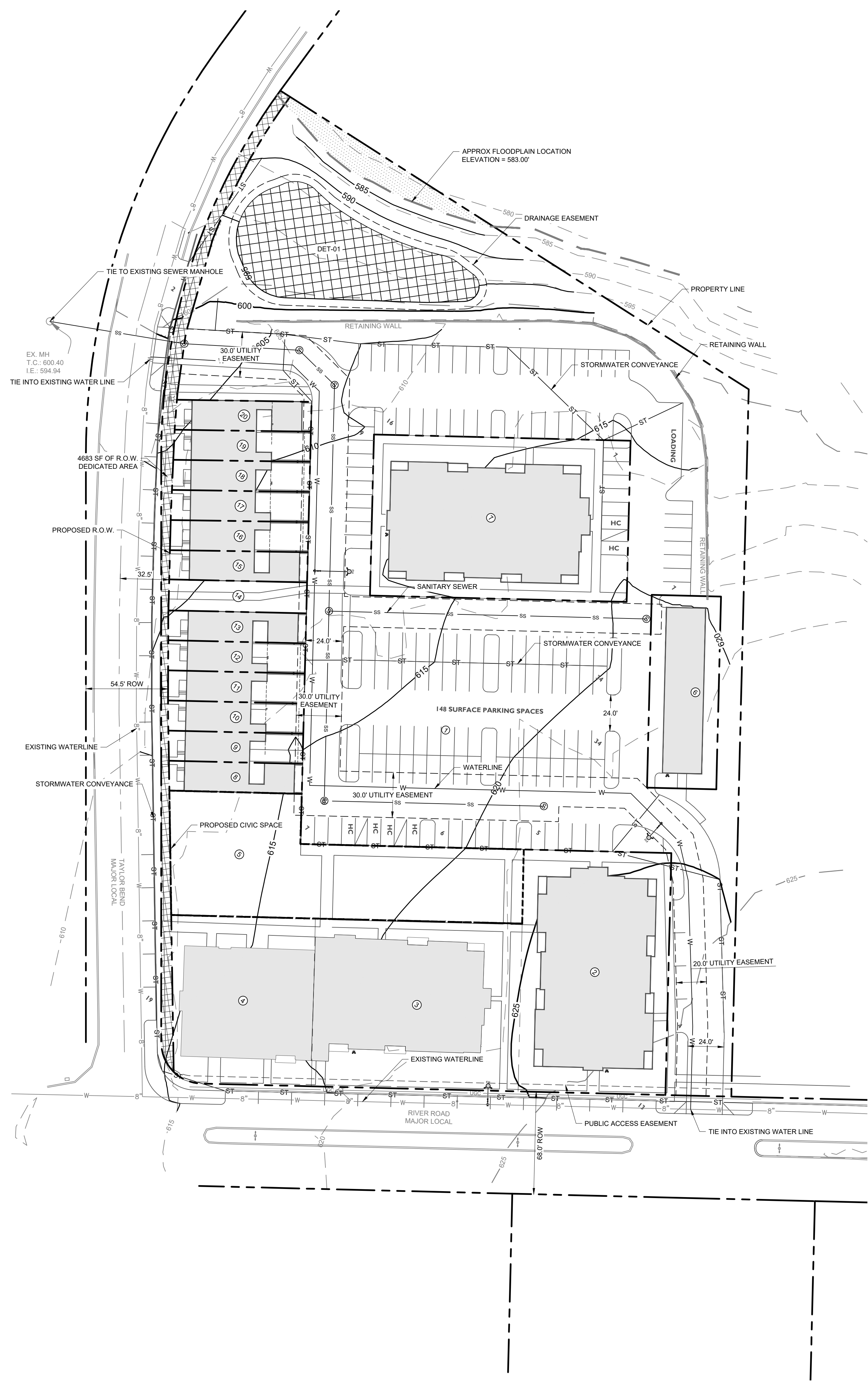


**NOTES**

1. THE INFORMATION SHOWN ON THIS PLAN IS BASED UPON THE TENNESSEE STATE NAD83 COORDINATE SYSTEM.
2. NO PROPOSED BUILDINGS FALL WITHIN THE 100 YEAR FLOODPLAIN, PER THE FEMA FIRM MAP NUMBER 47119C0170E EFFECTIVE APRIL 16, 2007.
3. SITE TO BE SERVED VIA PRIVATE TRASH SERVICE

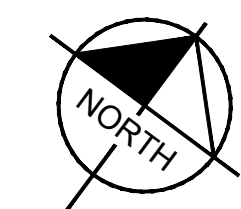
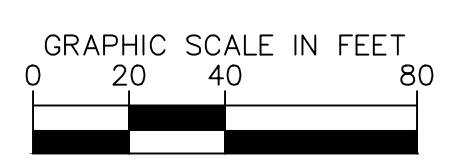
**RETAINING WALL NOTE**

EXISTING RETAINING WALL TO BE EXAMINED AND CERTIFIED PRIOR TO FINAL CONSTRUCTION DOCUMENTS.



**PARCEL AREA TABLE**

PARCEL #	AREA (SF)
1	111133.28
2	15717.92
3	15298.24
4	10372.75
6	7808.00
7	15729.00
8	1750.62
9	1786.21
10	1803.93
11	1815.03
12	1824.68
16	1838.93
17	1837.02
18	1829.99
19	1822.81
20	1801.48

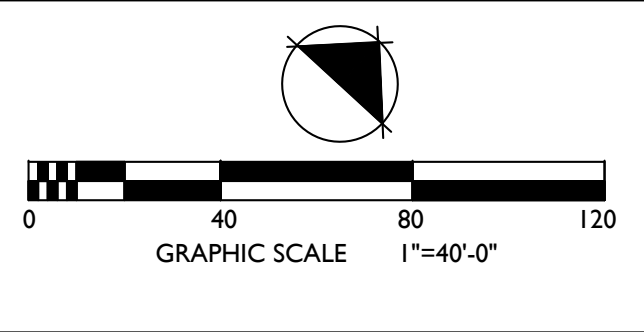


WATERS EDGE  
REVISED PRELIMINARY PUD DEVELOPMENT PLAN  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: SEPTEMBER 23, 2025  
Revision Date  
△  
△  
△

CONCEPTUAL GRADING  
STORM AND UTILITIES



DEVELOPMENT PLANNING AND  
LANDSCAPE ARCHITECTURE

**WATERS EDGE**  
**PRELIMINARY PUD DEVELOPMENT PLAN**  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



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CANOPY  
COVERAGE  
SHEET  
**L1.0**

**REQUIRED LANDSCAPE CALCULATIONS:**

THIS LANDSCAPE PLAN HAS BEEN DESIGNED TO MEET THE MINIMUM REQUIREMENTS FOR THE CITY OF COLUMBIA BASED ON REQUIREMENTS OF SEC 4.3.16, 4.3.12.C, 4.3.1.M, AND 5.2.3.

SEC 4.3.12.C.14 - PARKING AREA REQUIREMENTS	REQUIRED	PROVIDED
1 SHADE TREE PER PARKING ISLAND 2 SHADE TREES PER DOUBLE LENGTH ISLAND	28 SHADE TREES	30 SHADE TREES
1 SHADE TREE PER 2,000 SF OF PARKING AREA TOTAL PARKING AREA: 58,864 SF	30 SHADE TREES	30 SHADE TREES

REQUIRED: NO PARKING SPACE MORE THAN 72' FROM A TREE WITHIN THE LOT  
PROVIDED: ALL PARKING SPOTS HAVE A TREE WITHIN THE REQUIRED DISTANCE

SEC 4.3.1.M - PRIVATE LANDSCAPE STANDARDS FOR PUD - MU CHARACTER DISTRICT

REQUIRED: LAYER 1 - > 3 FT, 30% OF LAYER 1 MUST BE LANDSCAPED WITH A CONTINUOUS SHRUB HEDGE ALONG FOUNDATION AT FACADE.

PROVIDED: 230 SHRUBS TO SATISFY THESE REQUIREMENTS IN LAYER 1

REQUIRED: LAYER 1 - > 15', SOD AND 1 TREE PER 50' OF FRONTAGE.

PROVIDED: 0 TREES ALONG TAYLOR BEND ROAD DUE TO LAYER 1 LESS THAN 15 FT  
6 TREES ALONG RIVER ROAD  
0 TREES BUILDING SITE 16 AND 17 DUE TO DISTANCE BEING LESS THAN 15 FT

SEC 4.3.11.H PARCEL BUFFER  
NOT APPLICABLE: DEVELOPMENT DOES NOT ABUT ANY SINGLE FAMILY OR TWO-FAMILY DETACHED RESIDENTIAL DWELLINGS.

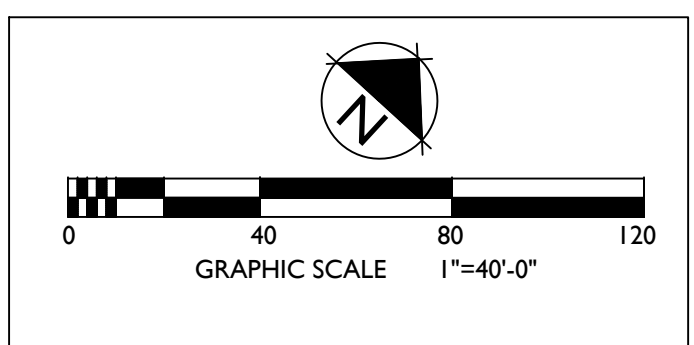
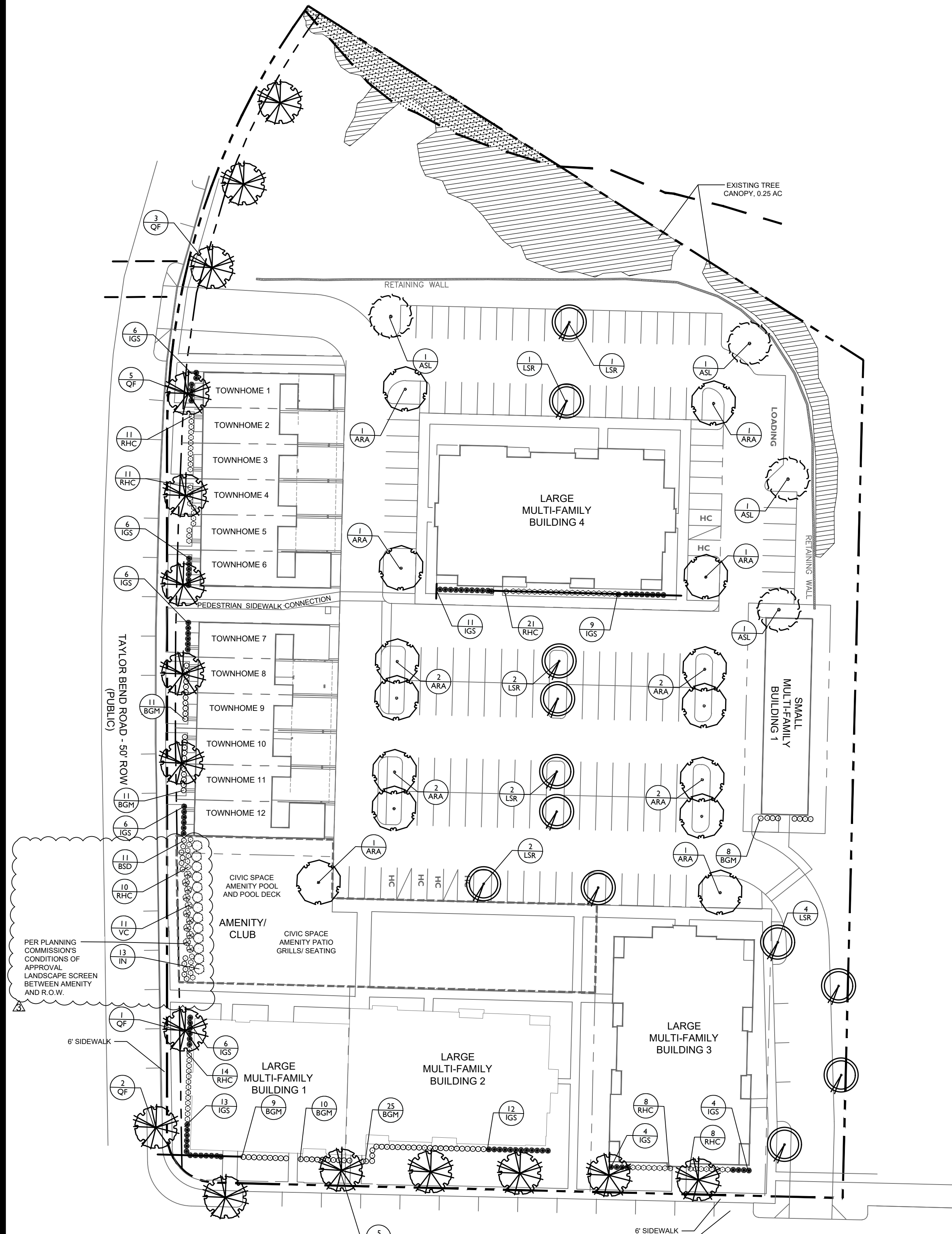
SEC 5.2.3.G PUBLIC FRONTAGES  
PUBLIC FRONTAGE TREES SHALL BE PLACED A MIN. 3 FT AWAY FROM WALKWAYS AND 6 FT AWAY FROM PORCH EAVES, AWNINGS, AND SIMILAR OVERHEAD OBSTRUCTIONS  
FRONTAGE TREES NOT REQUIRED ADJACENT TO CIVIC SPACE.

PROVIDED: 10 TREES ALONG TAYLOR BEND  
0 TREES ALONG RIVER ROAD  
\*ROW IS AT BACK OF SIDEWALK AND DOES NOT ALLOW FOR FRONTAGE TREES\*

SEC 5.5 PROJECT BUFFERS  
NOT APPLICABLE: PROPOSED PUD DEVELOPMENT IS ADJACENT TO OTHER PUD ZONED PROPERTIES

PER PLANNING COMMISSION'S CONDITIONS OF APPROVAL LANDSCAPE SCREEN BETWEEN AMENITY AND R.O.W.

09.24.2025 - conditions of approval

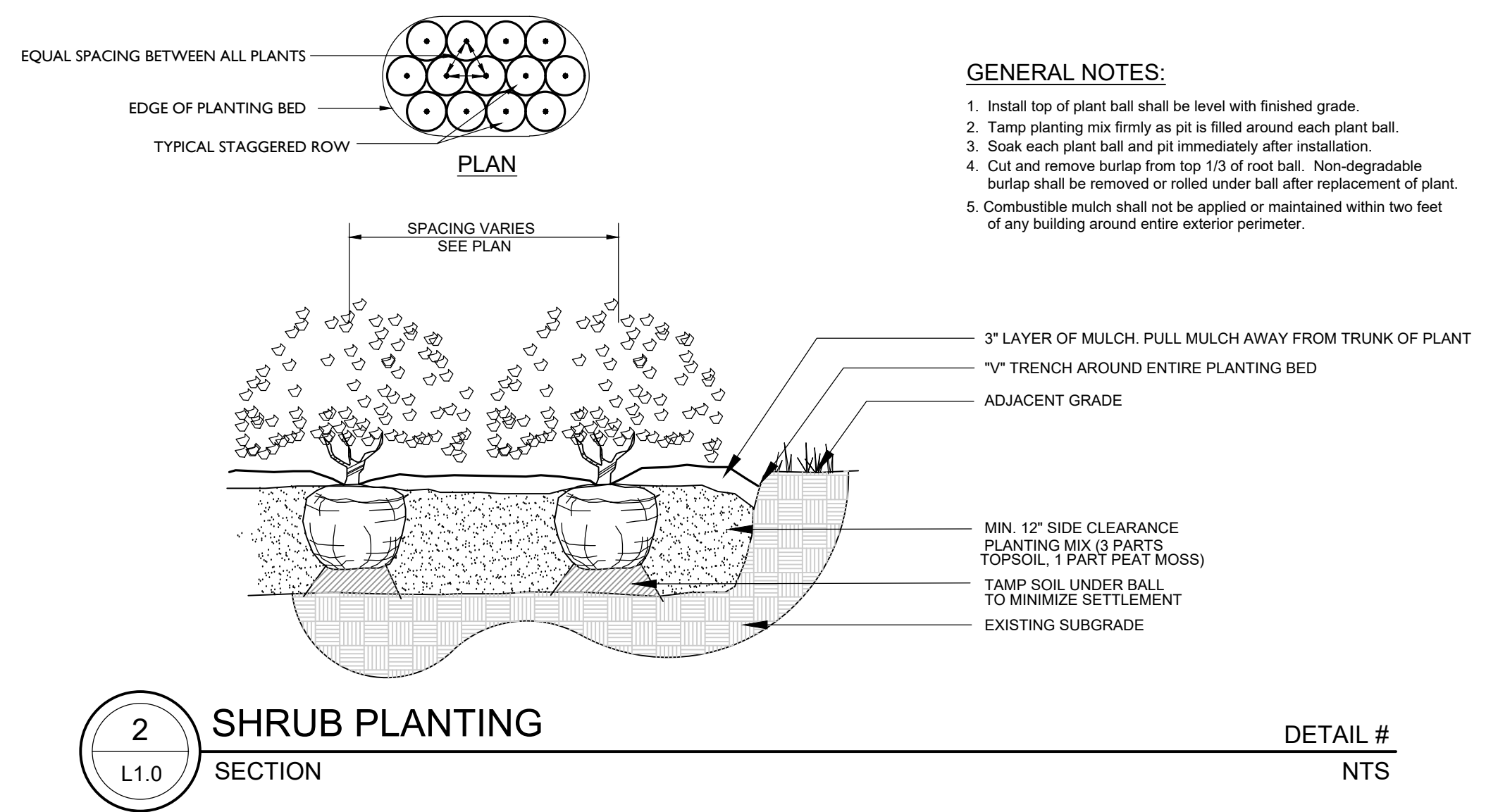
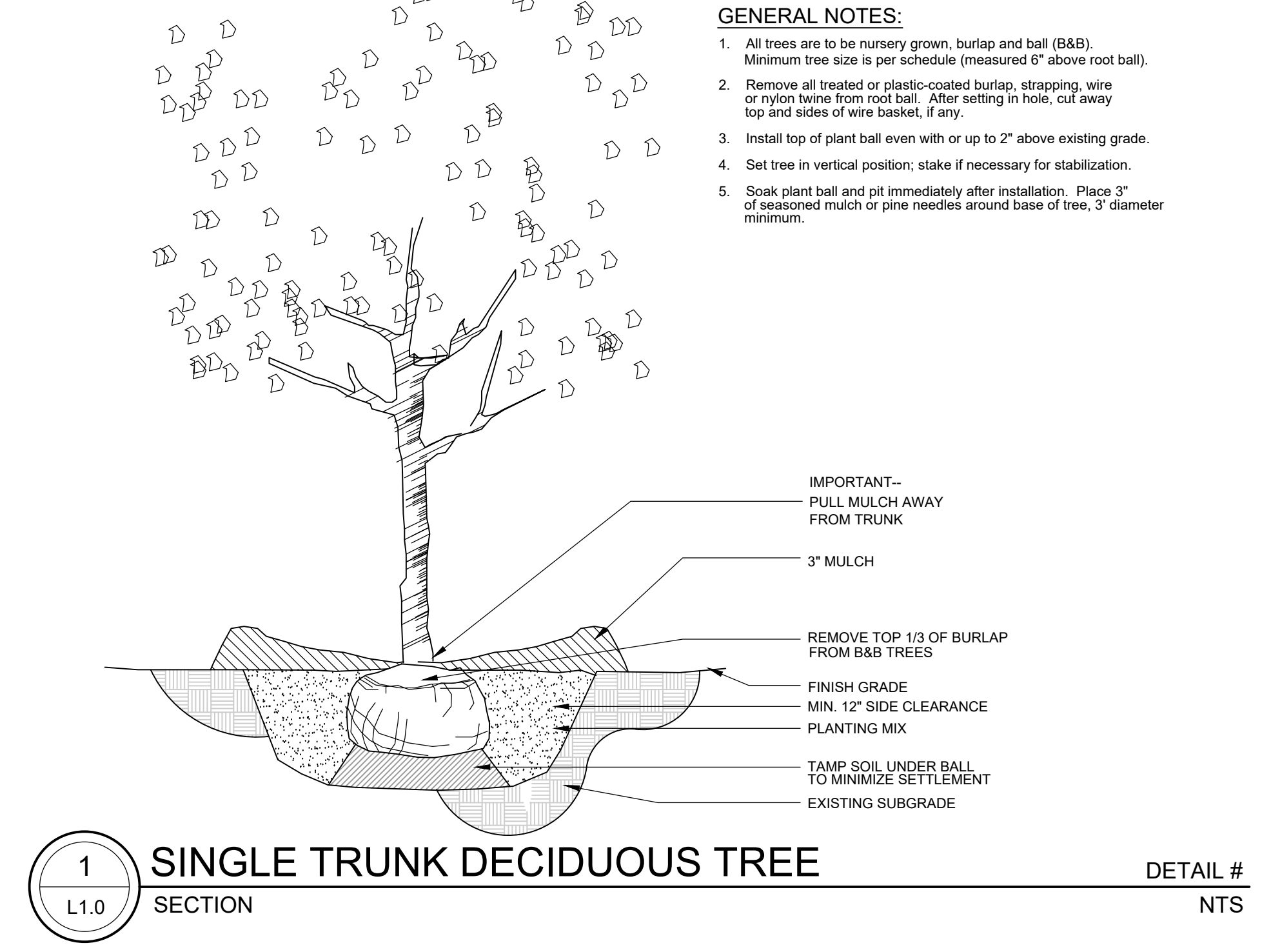


**PLANT SCHEDULE - CODE MINIMUM**

CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	HEIGHT	LEAF	SPACING	REMARKS
<b>CANOPY TREES</b>								
ARA	14	Acer rubrum 'Autumn Flame'	Autumn Flame Red Maple	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
ASL	4	Acer saccharum 'Legacy'	Legacy Sugar Maple	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
LSR	12	Liquidambar styraciflua 'Rotundioba'	Fruitless Narrow Sweet Gum	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
QF	16	Quercus falcata	Southern Red Oak	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	SINGLE-STRAIGHT CENTRAL LEADER
	46	(SUBTOTAL)						
<b>SHRUBS</b>								
BGM	74	Buxus x 'Green Mountain'	Green Mountain Boxwood	3 gal.	24"	EVERGREEN	36" O.C.	
IGS	83	Ilex glabra 'Shamrock'	Shamrock Inkberry Holly	3 gal.	30"	EVERGREEN	36" O.C.	
RHC	73	Rhododendron x 'Conleb'	Autumn Embers Encore Azalea	3 gal.	30"	EVERGREEN	36" O.C.	
	230	(SUBTOTAL)						

**PLANT SCHEDULE - AMENITY BUFFER**

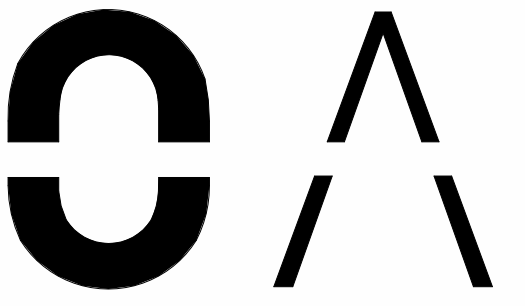
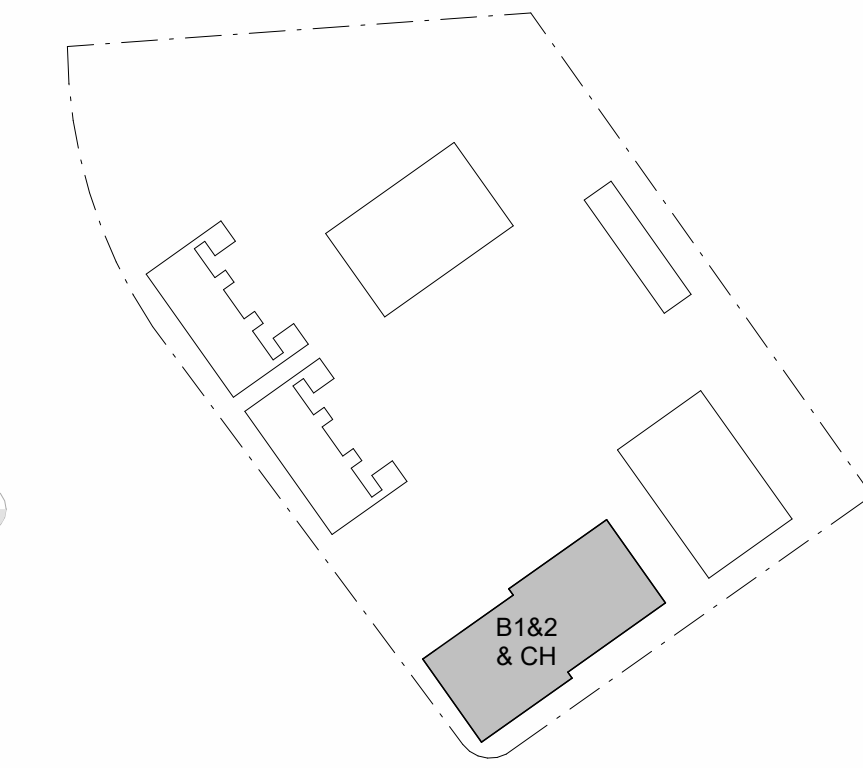
CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	HEIGHT	LEAF	SPACING
<b>SHRUBS</b>							
BSD	11	Buxus sempervirens 'Dee Runk'	Dee Runk Common Boxwood		30"	EVERGREEN	36" O.C.
IN	13	Ilex x 'Nellie R. Stevens'	Nellie R. Stevens Holly		4'	EVERGREEN	6' O.C.
RHC	11	Rhododendron x 'Conleb'	Autumn Embers Encore Azalea		24"	EVERGREEN	36" O.C.
VC	11	Viburnum x burkwoodii 'Chenaultii'	Chenault Viburnum		36"	EVERGREEN	AS SHOWN



09.24.2025 - conditions of approval

\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5" MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4" (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.

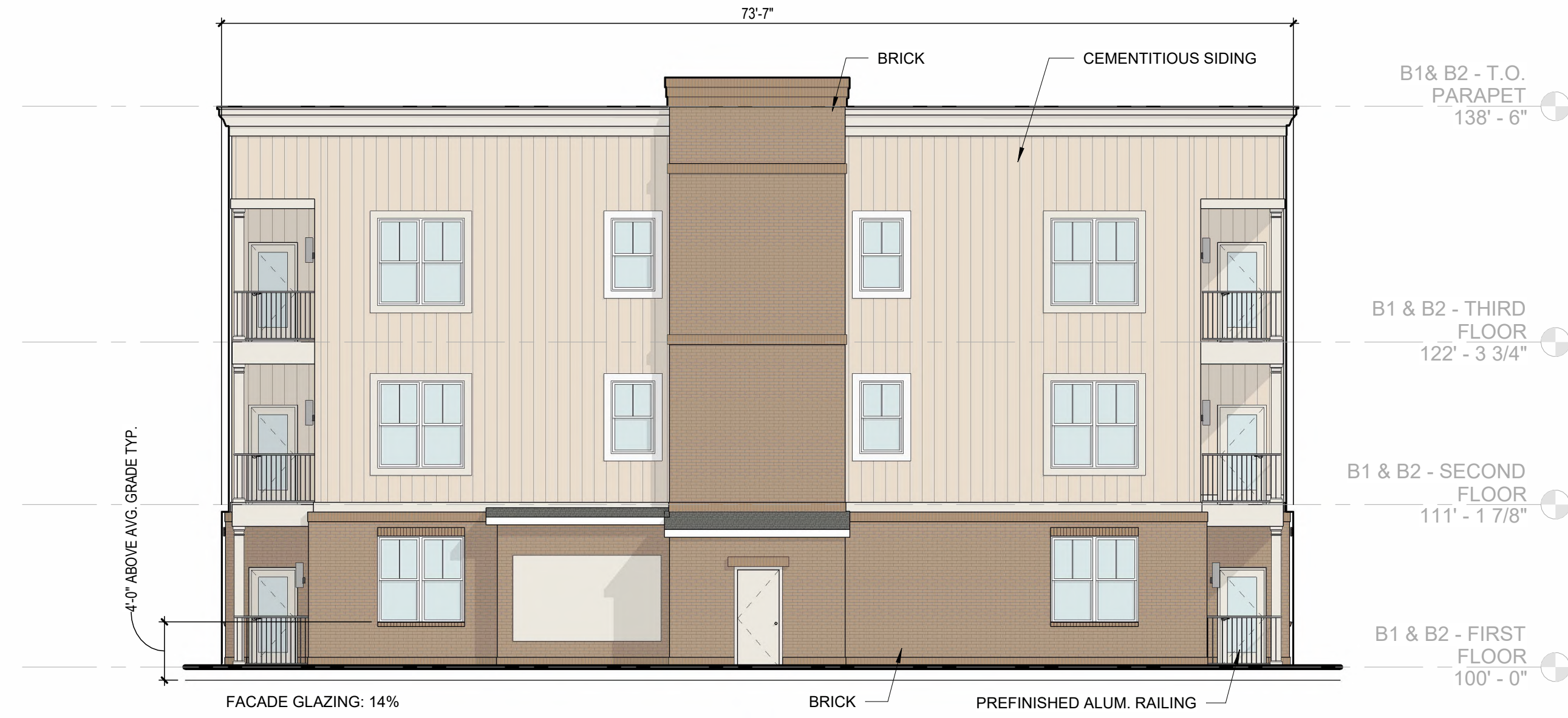
KEY PLAN



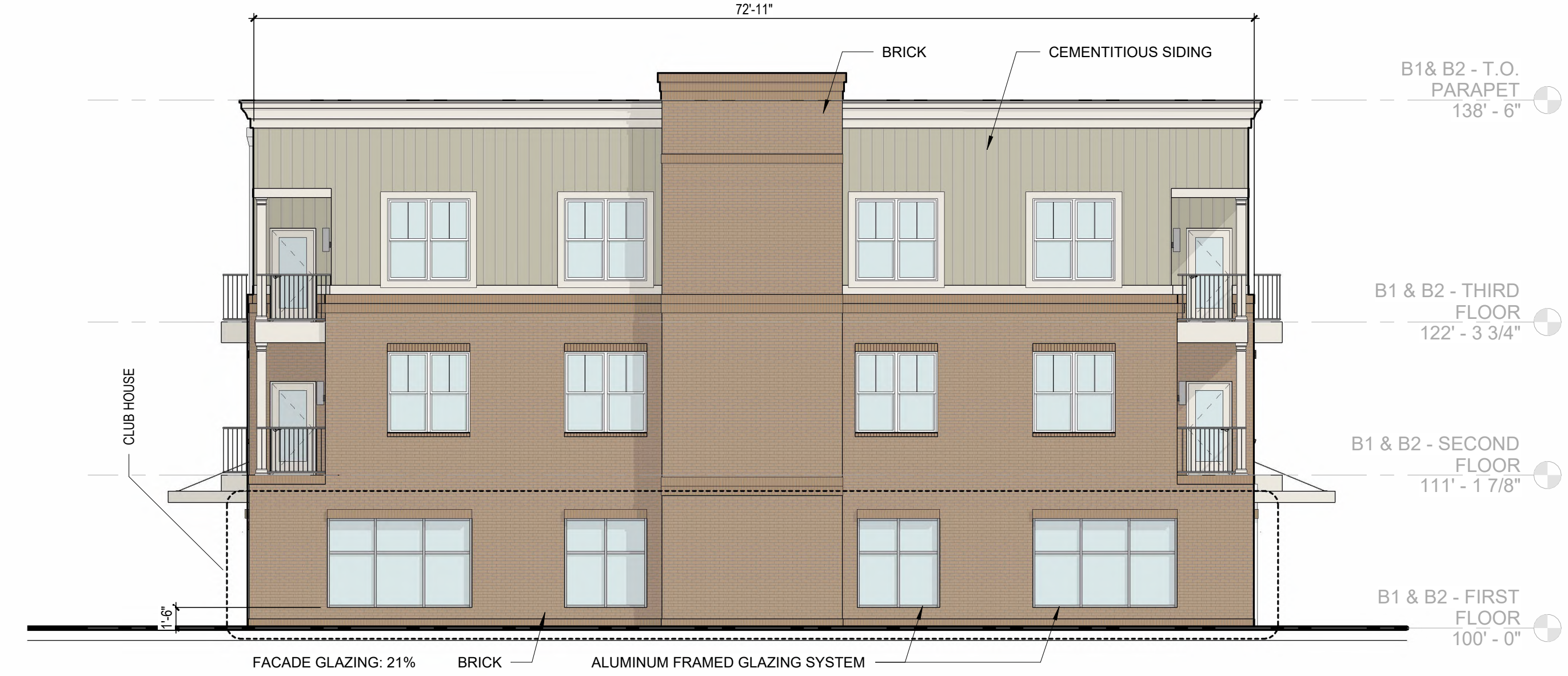
OPEN ARCHITECTURE

1201 HARRISON AVE.  
CINCINNATI, OH, 45214  
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NOT FOR CONSTRUCTION



3 ELEVATION BUILDING 1&2 - (FACING BLDG 3)  
A201 1/8" = 1'-0"



2 ELEVATION BUILDING 1&2 - (FACING TAYLOR'S BEND RD.)  
A201 1/8" = 1'-0"



4 ELEVATION BUILDING 1&2 - (FACING PARKING LOT)  
A201 1/8" = 1'-0"



1 ELEVATION BUILDING 1&2 - (FACING RIVER RD.)  
A201 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

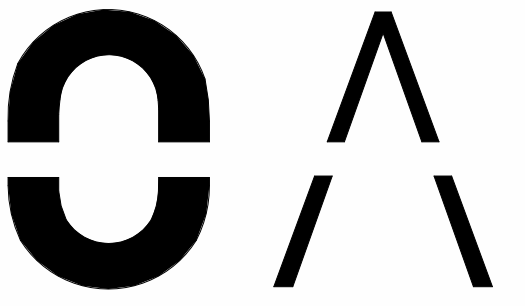
ISSUANCES

NO.	DATE	DESCRIPTION
1	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

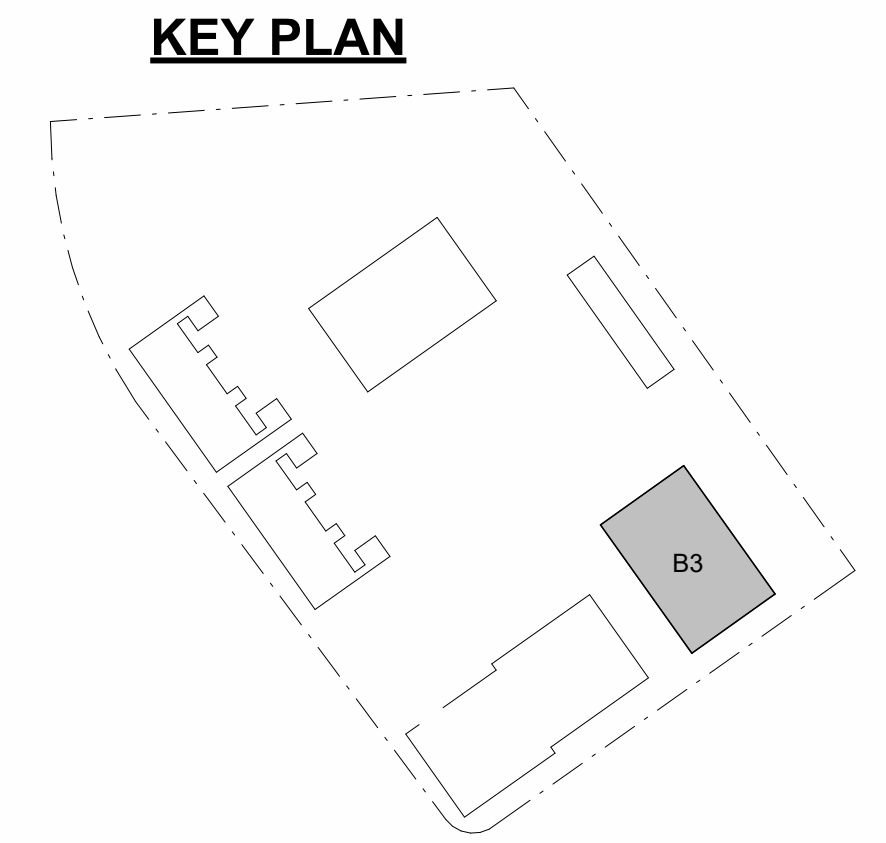
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**BUILDING 1&2 ELEVATIONS**

SHEET NUMBER:  
**A201**



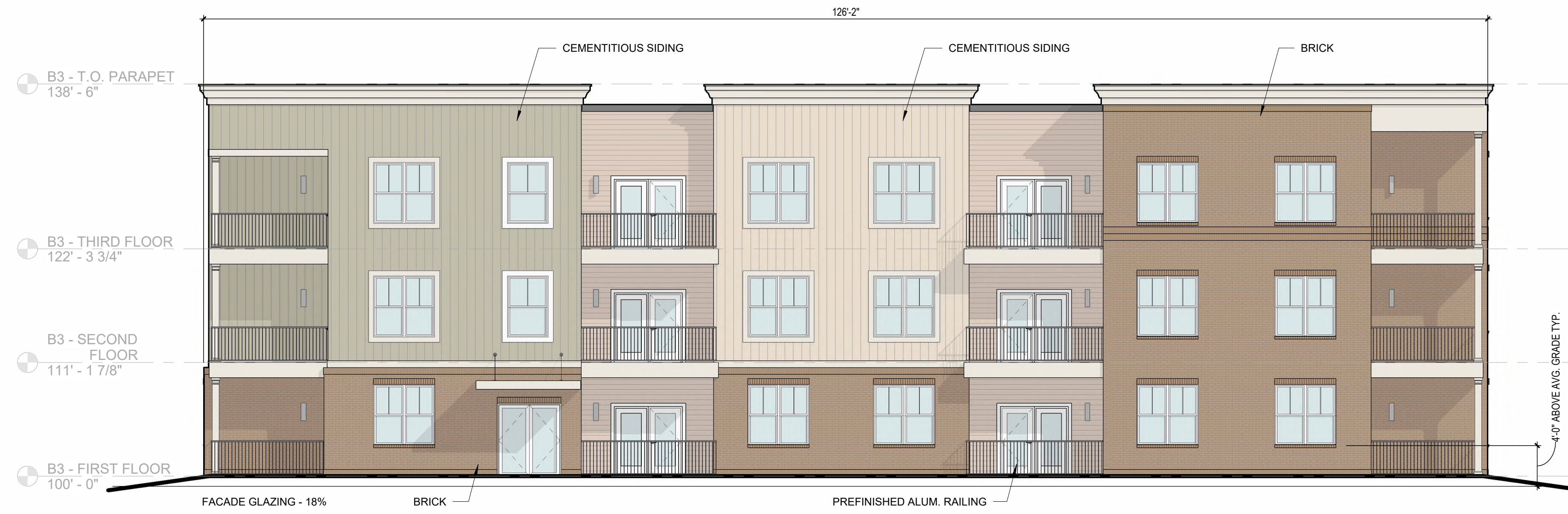
OPEN  
ARCHITECTURE

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\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5" MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4" (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.

NOT FOR  
CONSTRUCTION



3  
A203  
**ELEVATION BUILDING 3 - (FACING BLDG 1&2)**  
1/8" = 1'-0"



1  
A203  
**ELEVATION BUILDING 3 - (FACING RIVER RD.)**  
1/8" = 1'-0"



4  
A203  
**ELEVATION BUILDING 3 - (FACING BACK OF PROPERTY)**  
1/8" = 1'-0"



2  
A203  
**ELEVATION BUILDING 3 - (FACING PARKING LOT)**  
1/8" = 1'-0"

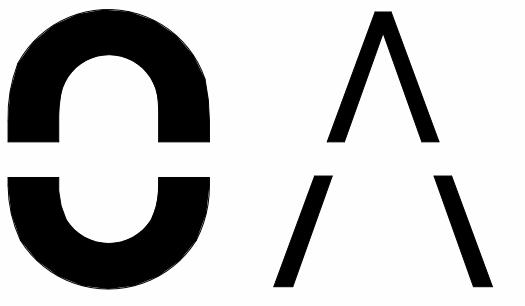
BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

SHEET TITLE:  
**BUILDING 3  
ELEVATIONS**

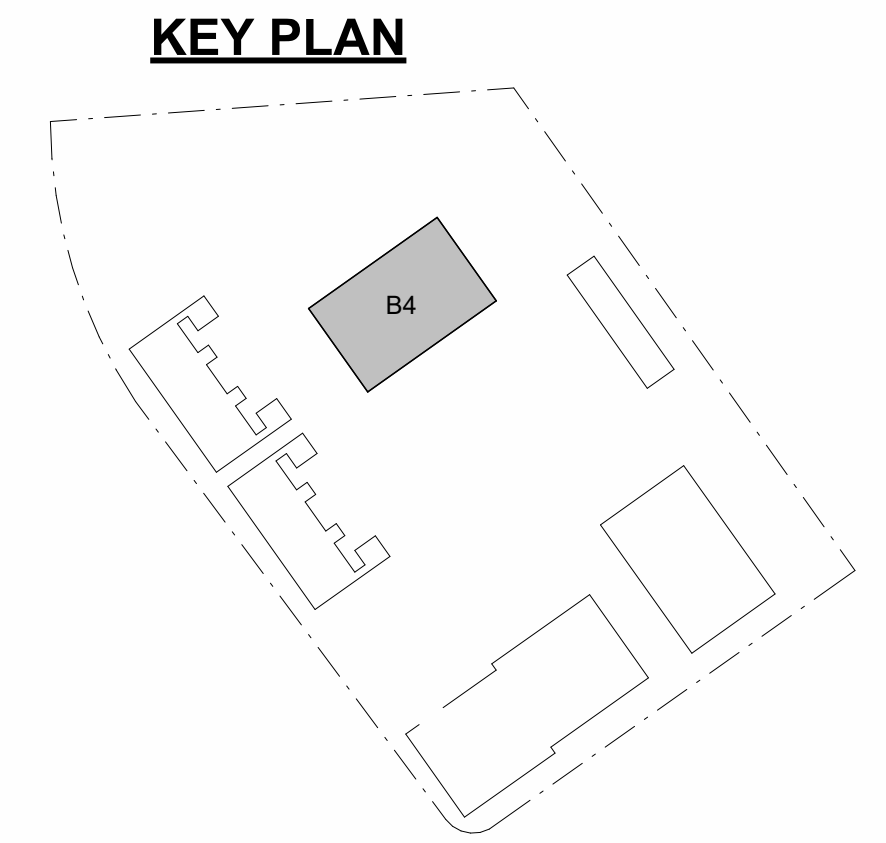
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**A203**



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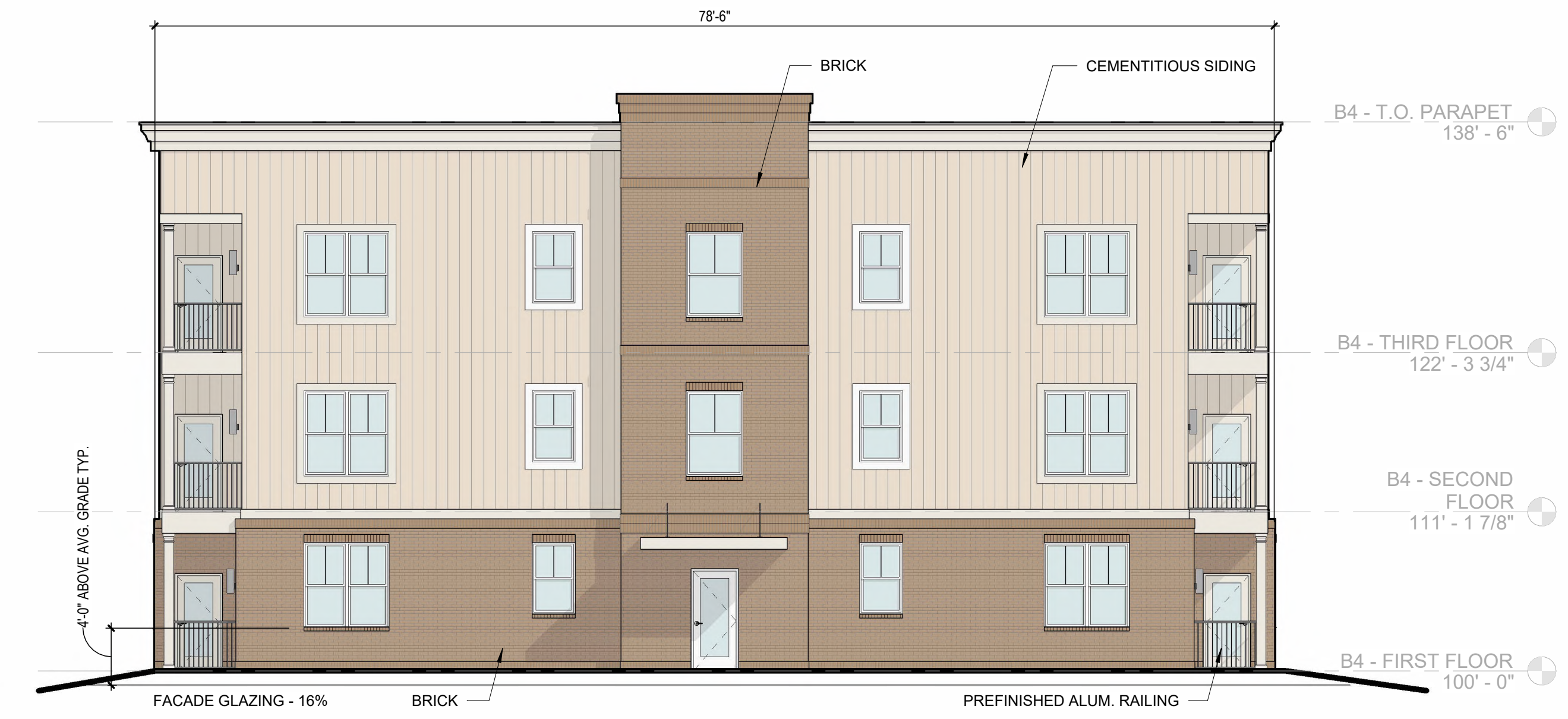
NOT FOR CONSTRUCTION



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4  
A204 1/8" = 1'-0"  
**ELEVATION BUILDING 4 - (FACING PARKING LOT)**



1  
A204 1/8" = 1'-0"  
**ELEVATION BUILDING 4 - (FACING TOWNHOMES)**



2  
A204 1/8" = 1'-0"  
**ELEVATION BUILDING 4 - (FACING WATER DETENTION AREA)**



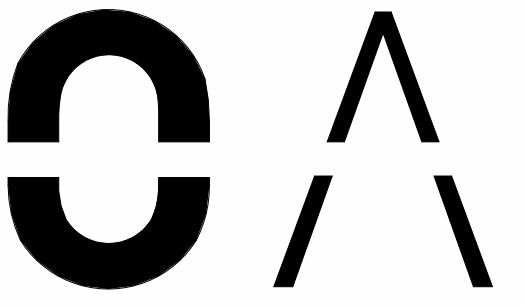
3  
A204 1/8" = 1'-0"  
**ELEVATION BUILDING 4 - (FACING BACK OF PROPERTY)**

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
	2025.05.19	ZONING SUBMISSION

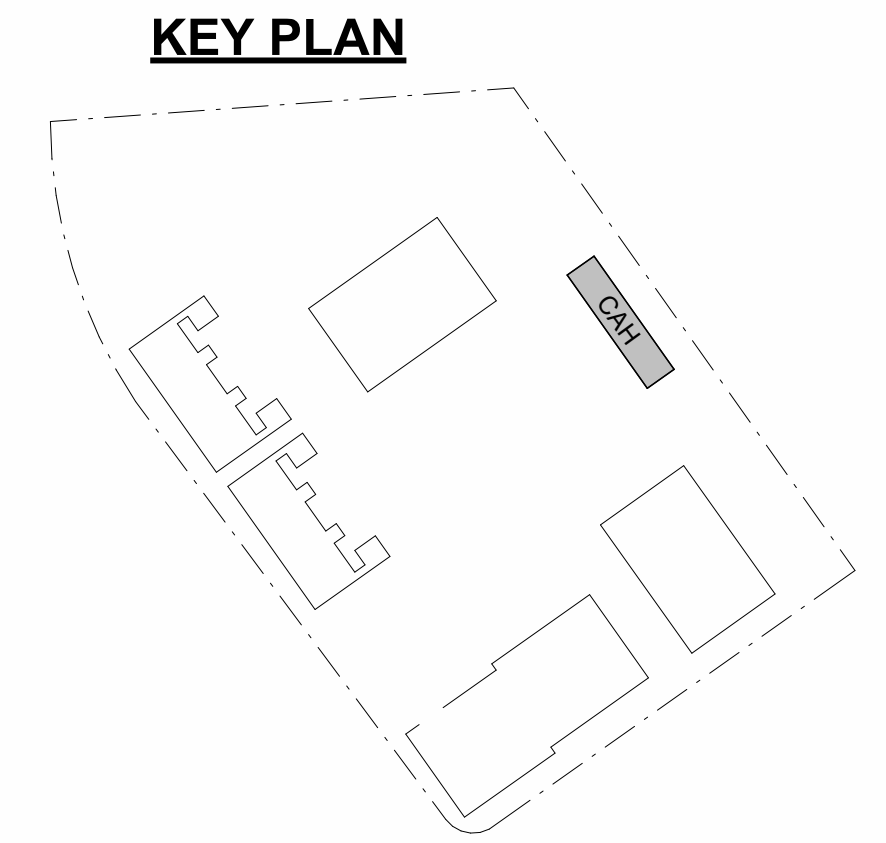
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**24053**  
SHEET TITLE:  
**BUILDING 4 ELEVATIONS**

SHEET NUMBER:  
**A204**



OPEN ARCHITECTURE

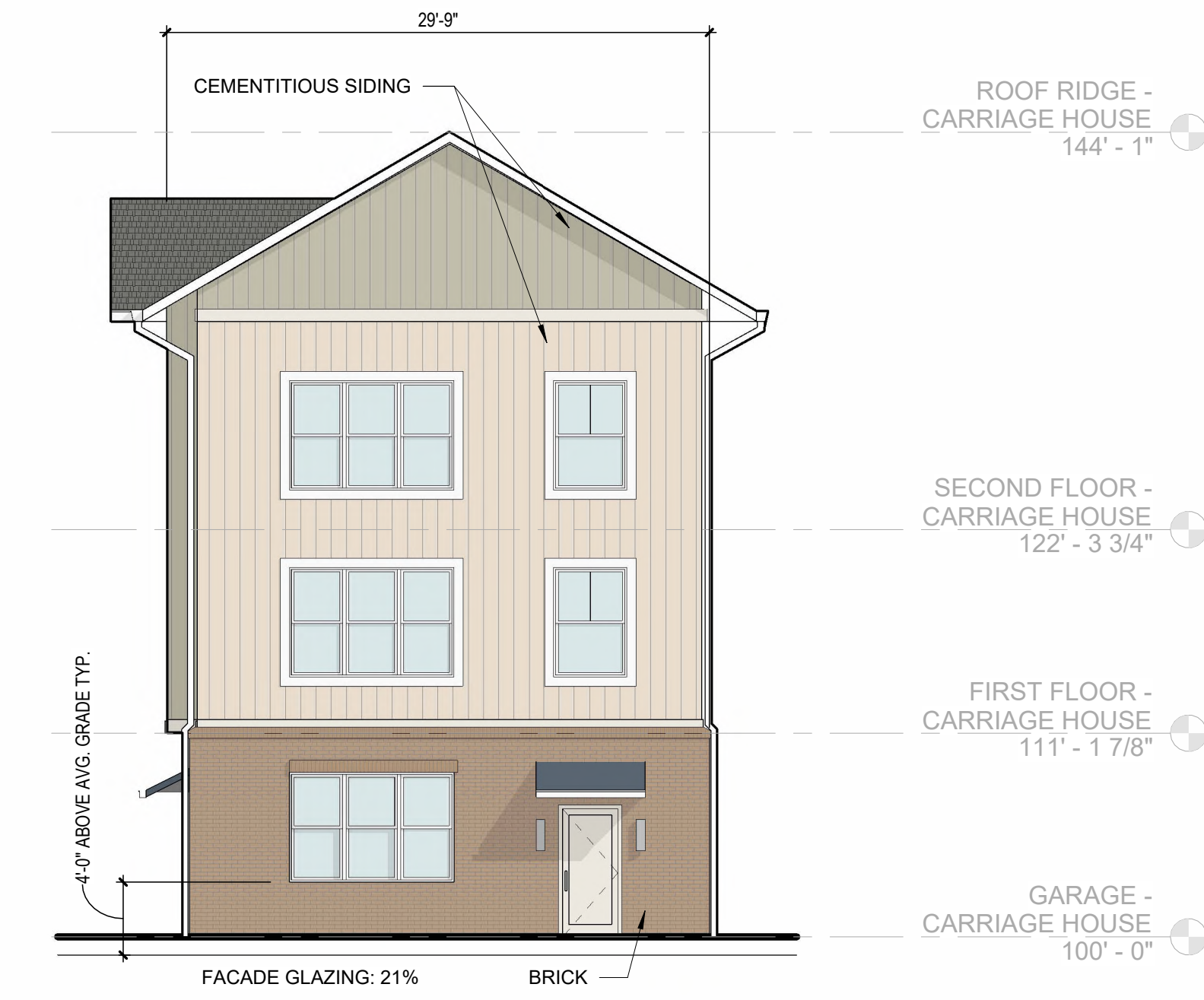
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\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5' MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4' (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.



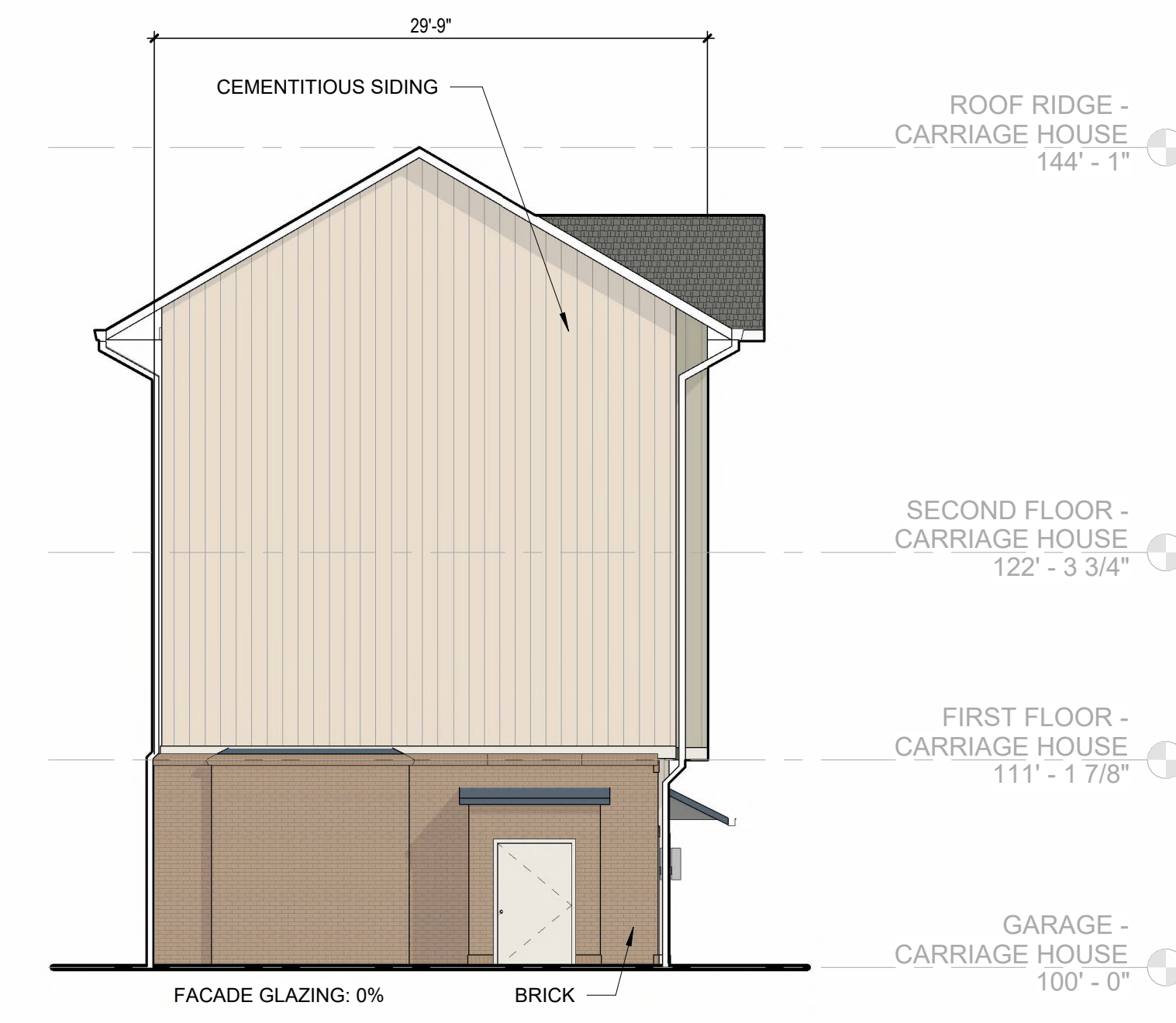
1 ELEVATION CARRIAGE HOUSE - (FACING PARKING LOT)  
A205 1/8" = 1'-0"



4 ELEVATION CARRIAGE HOUSE - (FACING RIVER RD.)  
A205 1/8" = 1'-0"



3 ELEVATION CARRIAGE HOUSE - (FACING BACK OF PROPERTY)  
A205 1/8" = 1'-0"



2 ELEVATION CARRIAGE HOUSE - (FACING WATER DETENTION AREA.)  
A205 1/8" = 1'-0"

NOT FOR CONSTRUCTION

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:

**24053**

SHEET TITLE:

**CARRIAGE HOUSE ELEVATIONS**

SHEET NUMBER:

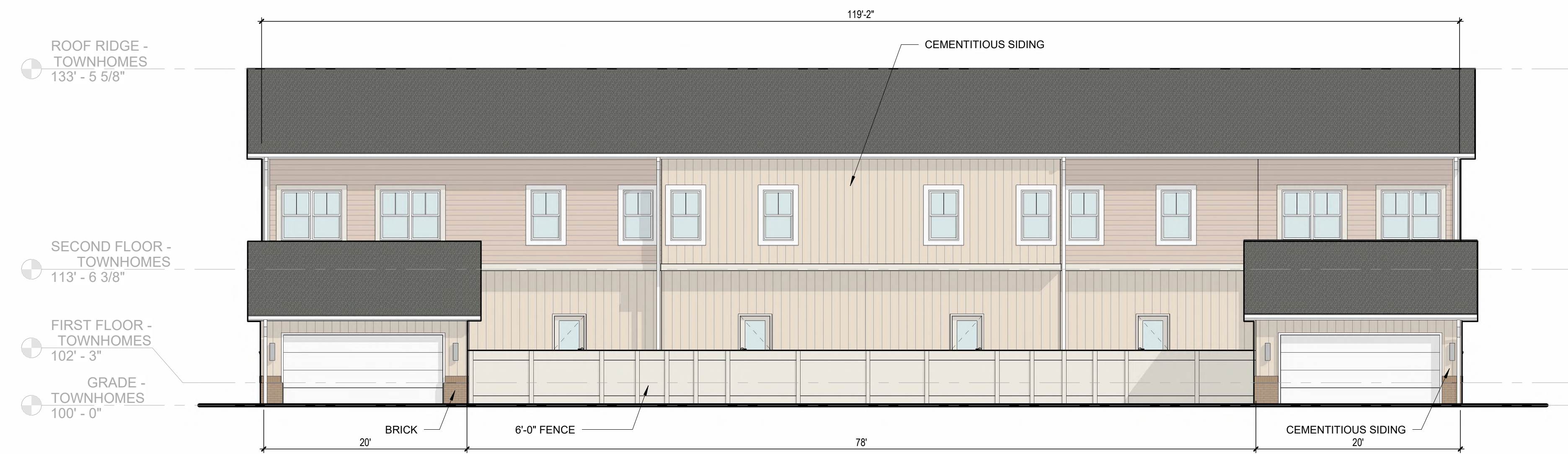
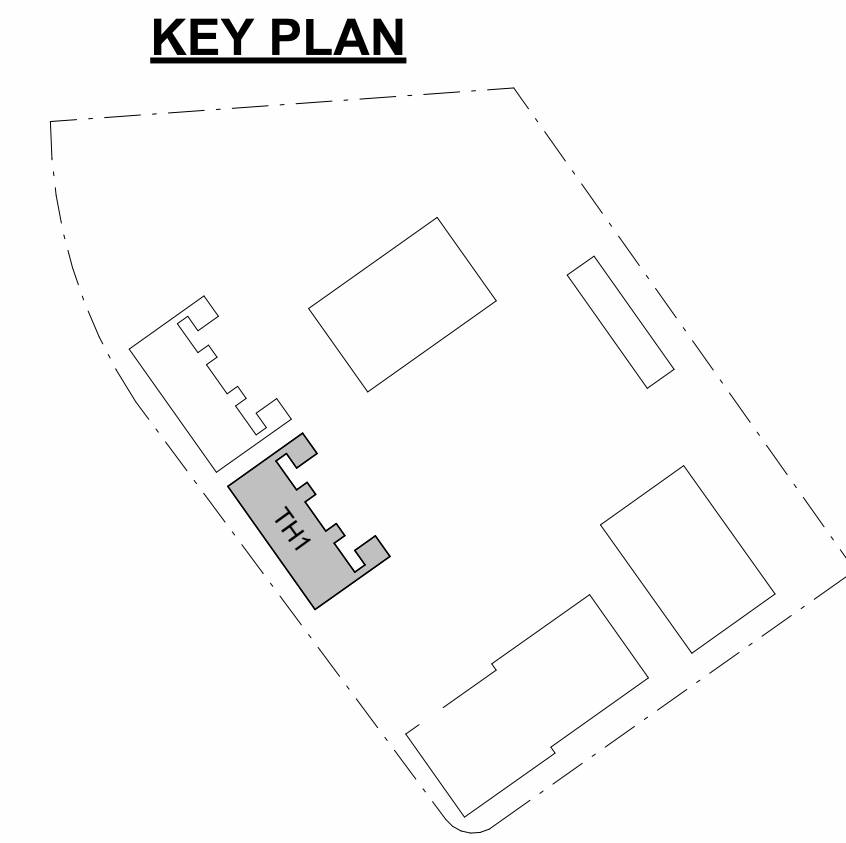
**A205**



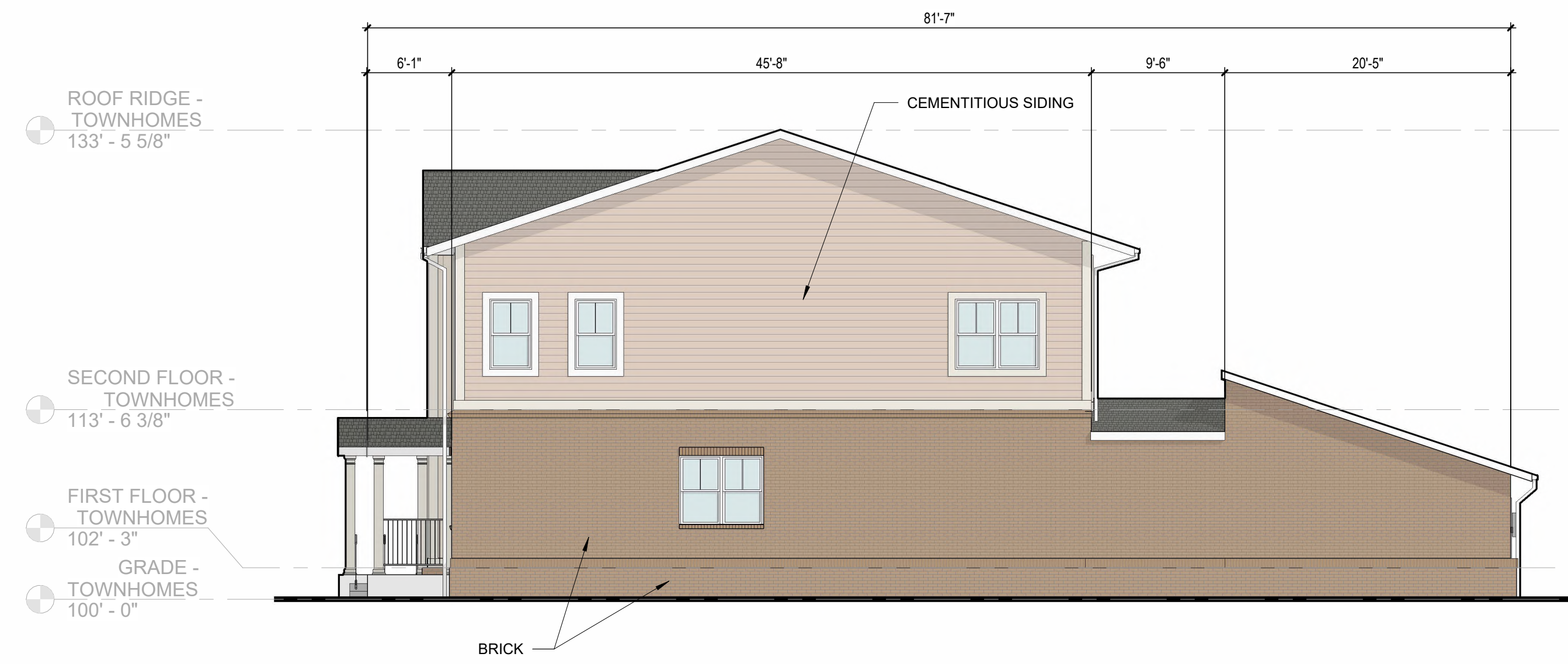
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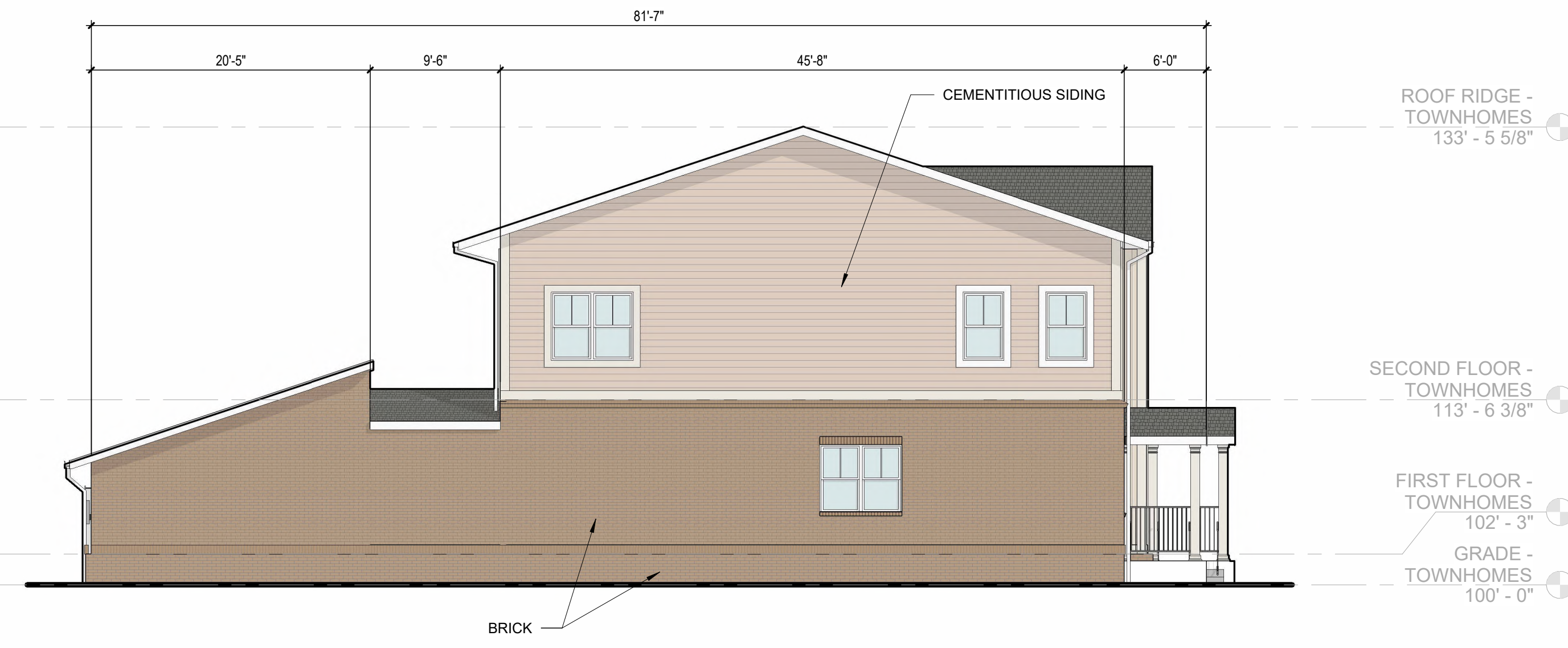
NOT FOR CONSTRUCTION



4 ELEVATION TOWNHOME - ROW 1 - (FACING PARKING LOT)  
A206 1/8" = 1'-0"



2 ELEVATION TOWNHOME - ROW 1 - (FACING B1&2)  
A206 1/8" = 1'-0"



3 ELEVATION TOWNHOME - ROW 1 - (FACING ROW 2)  
A206 1/8" = 1'-0"



1 ELEVATION TOWNHOME - ROW 1 - (FACING TAYLOR'S BEND RD.)  
A206 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES

NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:

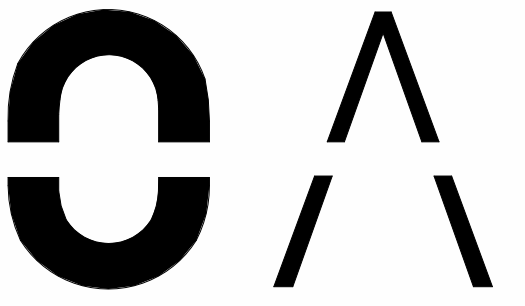
**24053**

SHEET TITLE:

**TOWNHOME ELEVATIONS**

SHEET NUMBER:

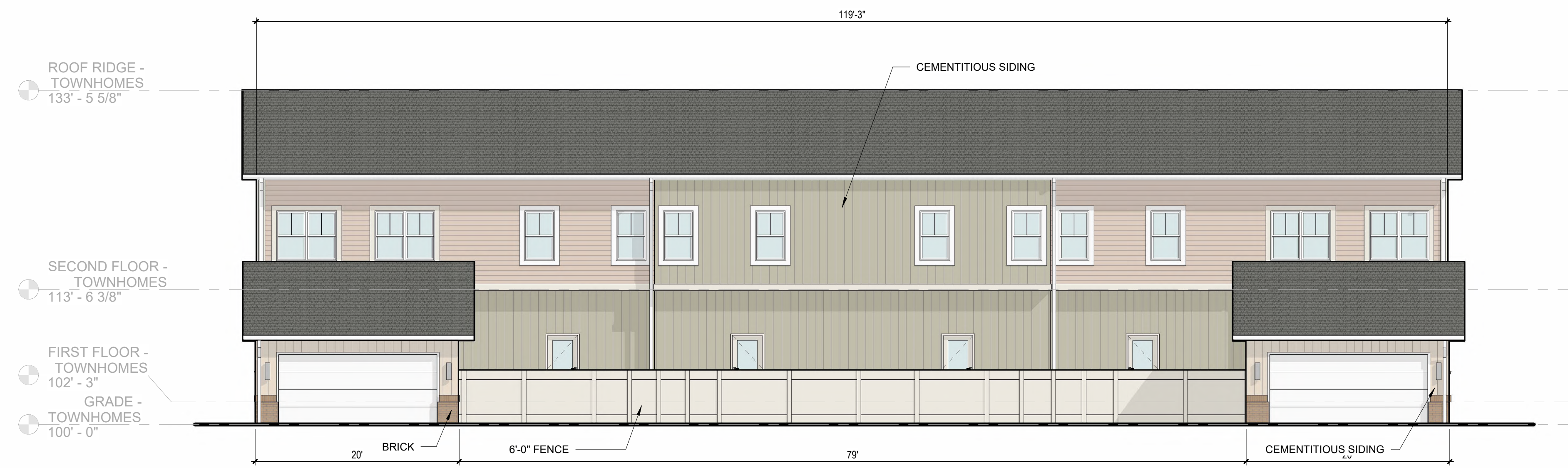
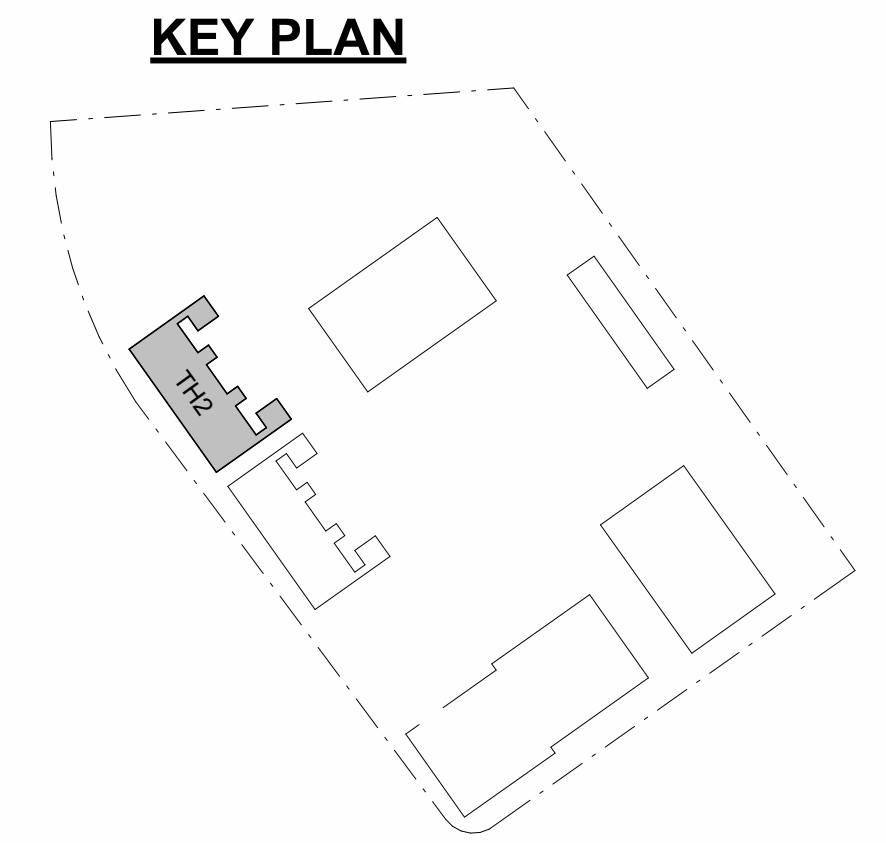
**A206**



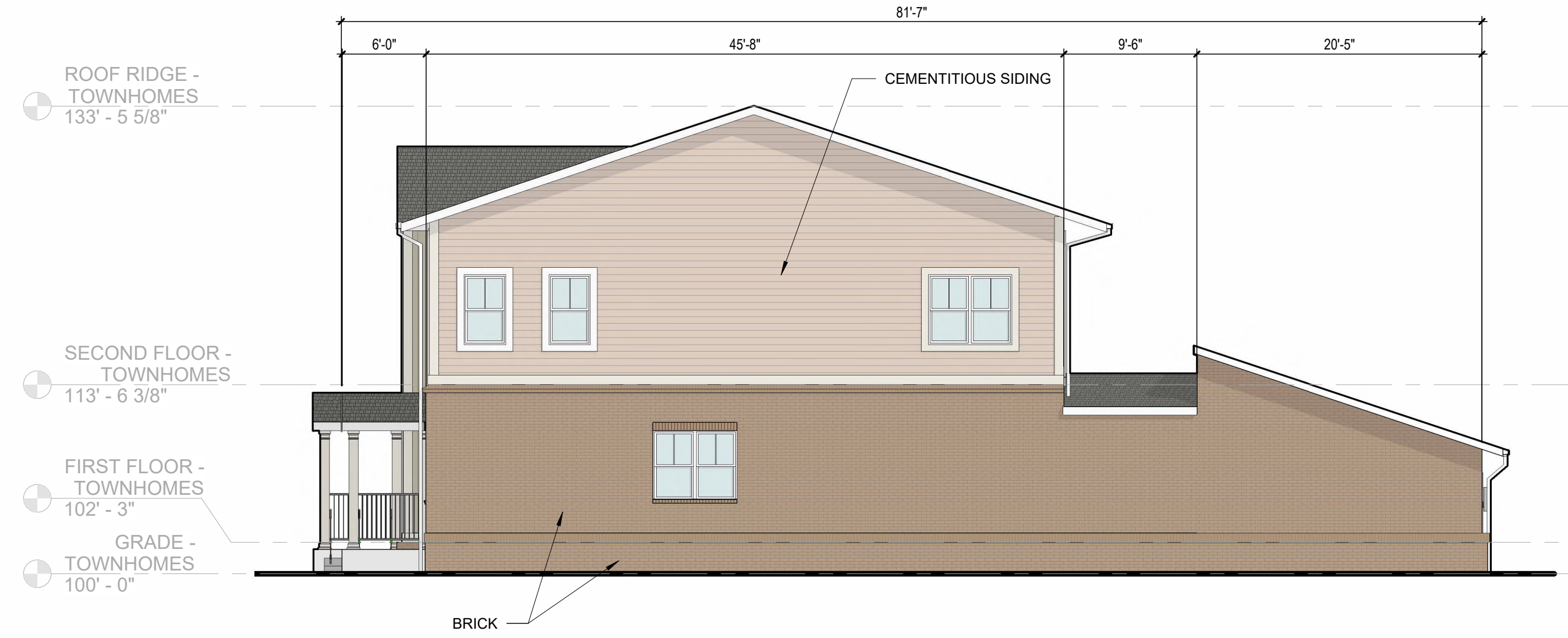
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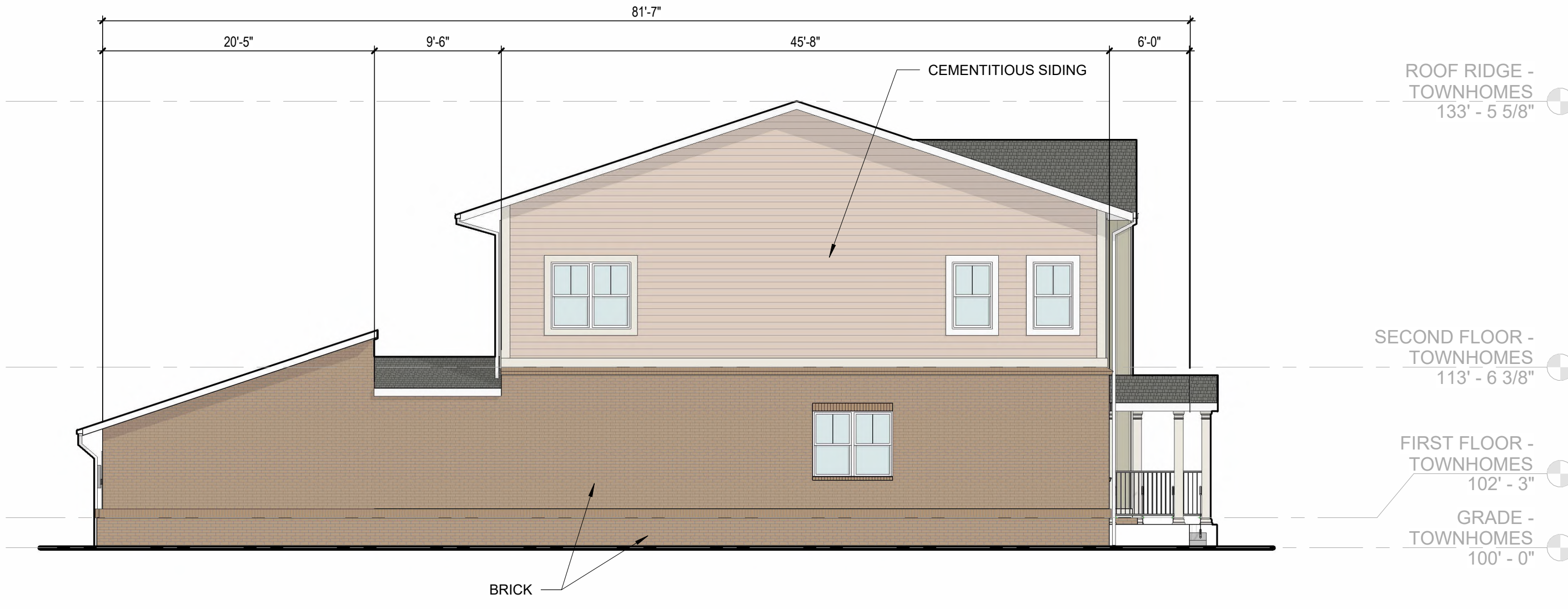
NOT FOR CONSTRUCTION



**ELEVATION TOWNHOME - ROW 2 - (FACING PARKING LOT)**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - (FACING ROW 1)**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - FACING WATER DETENTION AREA**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - (FACING TAYLOR'S BEND RD.)**  
A207 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:

**24053**

SHEET TITLE:

**TOWNHOME ELEVATIONS**

SHEET NUMBER:

**A207**

## Water’s Edge at Taylor Bend Preliminary PUD Master Plan (Updated)

<b>Project #:</b>	25-0196	<b>Location:</b>	090 007.12
<b>Applicant:</b>	Greg Gamble	<b>Case Type(s):</b>	Preliminary PUD Master Plan
<b>Staff Planner:</b>	Charles Rush, Principal Planner	<b>Proposed Use:</b>	PUD-MU

### PROJECT SUMMARY

The applicant is seeking approval for a Preliminary PUD Master Plan to establish a Planned Unit Mixed Use Development (PUD-MU). The PUD-MU proposes a total of 94 units, which have a combination of townhomes and multi-family buildings (82 dwelling units in 5 multi-family buildings, and 12 dwelling units from townhomes) (which is a total of Total Density of 18.8 DUA for the proposed development). **It is worth noting that the property is already zoned PUD. That means that they do not have to meet the requirements of a development parcel. Usually, PUD-MU zoning requires more than 10 acres or a new Thoroughfare, Internal Drive, and or alignment of Thoroughfare/Internal Drive, thus creating a development parcel. In the PUD-MU section of the Zoning Ordinance, there is an asterisk mark around density per acre being tied to a development parcel. PUD-MU standards max density is 12 Density Units per acre max, and the Planning Commission can look to that requirement for guidance.;**

- The target site is +/- 5.0 acres.
- Each of the proposed buildings is on its building site. A total of 17 building sites are within the proposed PUD-MU development.
- Per the zoning PUD-MU standards, a total of 20% of building sites are allowed to front a pedestrian way instead of a thoroughfare. A total of 2 of the proposed 17 buildings are proposed to be enfronted by a pedestrian way, which makes 12% of the buildings (Buildings 16 & 17).
- The property is currently zoned Planned Unit Development (PUD); however, the previous Multi-Family PUD plan was approved in July 2020 and has expired due to inactivity. The PUD-MU zoning designation is supported in Connect Columbia; the area is reflected as the City Center & Urban Village Future Land Use Character Area.



- Parcel size is required to be a 10-acre minimum for a PUD-MU zoning classification; however, this parcel is already zoned PUD.
- A civic space is included, which has a patio and grill seating area, an amenity pool and pool deck, and an entertainment lawn and/or dog park. 5% is the requirement for Civic Spaces, and the applicant has provided 6.2%.
- The site has vehicular access along Taylor Bend and River Road.
- Parking: Attached dwellings, except for Two Family Dwellings, parking requirement is 2 per Dwelling Unit in PUD-R & PUD-MU. 94 units x 2 per unit = 188 total parking spaces needed. 1 parking space is needed per 5,000 sq ft of civic space (3 parking spaces meet the requirement). 188+3=191 parking spaces required, and 209 parking spaces are shown. 248 parking spaces are permitted with 30% adjustment above base parking ratio.
- Elevations: The proposed townhomes & multifamily buildings are using brick and cementitious siding (Hardie board).
- **Deviations Request:** Façade Windowsill height, if residential: 5 ft min. above average grade at façade (proposed 4 ft min).
- Proposed small multi-family building 1 does not meet frontage build-out requirements of 60% (56%) and thus would require a deviation.
- The DRC reviewed this proposal at its June 2025 meeting. Staff review included standard comments and requests for technical corrections. Full technical comments are provided in the agenda packet.
- Staff review included standard comments and requests for technical corrections.
- The Planning Commission is the **Recommending Body** for Preliminary PUD Master Plans.
- The City Council is the **Approving Body** for Preliminary PUD Master Plans.
- Templates are provided at the end of the report to assist the Planning Commission in crafting properly formatted motions.

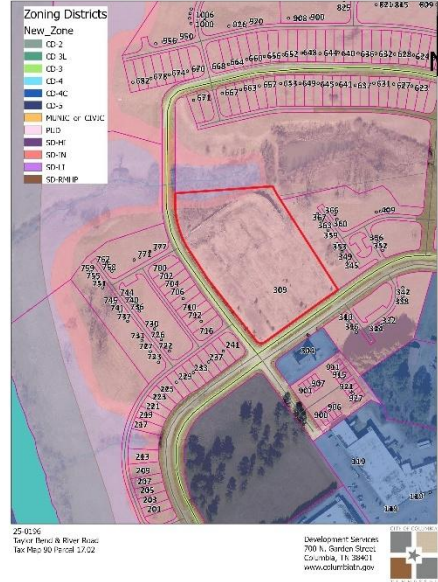
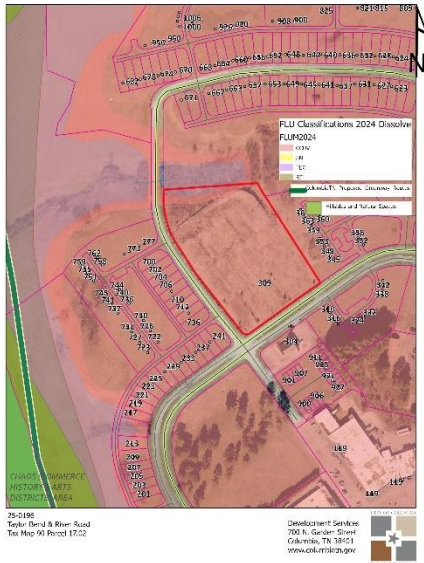
**SITE INFORMATION**

CURRENT ZONING	EXISTING USE	EXISTING IMP.	LAND AREA
PUD-MU	In Development	Vacant	+/-5 Acres





FUTURE LAND USE MAP      ZONING MAP



SITE CONTEXT/ADJACENT PROPERTIES			
	Future Land Use	Zoning	Current Use
Subject Property	City Center Urban Village	PUD	Undeveloped
North	City Center Urban Village	PUD	Townhomes
South	City Center Urban Village	PUD/CD-4C	Townhomes/Commercial
East	City Center Urban Village	PUD	Townhomes
West	City Center Urban Village	PUD	Townhomes/Undeveloped

The subject site is currently undeveloped. The property is surrounded by townhomes to the east and west and by a realtor's office to the south.

**CONFORMITY WITH ZONING ORDINANCE**

**Deviations Request:**

- Façade Windowsill height, if residential: 5 ft min. above average grade at façade (proposed 4 ft min).
- Proposed small multi-family building 1 does not meet frontage build-out requirements of 60% (56%)



\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5' MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4' (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.



**Additional Comments:**

**\*Red text below are deviations for the PUD-MU standards**

Table 1 (PUD-MU) Mixed Use Planned Unit Development Bulk Standards		
Bulk Standards:	Required	Proposed
<b>Minimum Lot/            Building Site Width            Minimum and            Maximum:</b>	18 ft. min/ 180 ft. max (except townhomes)  18 ft. min/ 24 ft. max for townhomes with a max of 6 units attached (100' max).  Small Multifamily Buildings are 100' max.	Townhome Building Site 1: 20' Townhome Building Site 2: 20' Townhome Building Site 3: 20' Townhome Building Site 4: 20' Townhome Building Site 5: 20' Townhome Building Site 6: 20' Townhome Building Site 7: 20' Townhome Building Site 8: 20' Townhome Building Site 9: 20' Townhome Building Site 10: 20' Townhome Building Site 11: 20' Townhome Building Site 12: 20' Large Multi-family Building Site 13: 91.5' Large Multi-family Building Site 14: 137.3 Large Multi-family Building Site 15: 97.8' Small Multi-Family Building Site 16: 46' Large Multi-family Building Site 17: 170.4'

<b>Lot/Building Enfrontment:</b>	Facades must have main entrance in principle of building frontage (up to 20% of building Sites are allowed to enfront a pedestrian way instead of thoroughfares)	The façade of the building enfronts a dedicated thoroughfare. Building Sites 16 and Building 17 enfronts a pedestrian way, proposed 12%
<b>Building Height:</b>	2 stories minimum <i>*Subject to adjacent uses in PUD MU per Planning Commission</i>	All proposed structures meet or exceed requirements.
<b>Frontage Buildout:</b>	60% minimum	Townhome Building Site 1: 66.7% Townhome Building Site 2: 100% Townhome Building Site 3: 100% Townhome Building Site 4: 100% Townhome Building Site 5: 100% Townhome Building Site 6: 66.7% Townhome Building Site 7: 66.7% Townhome Building Site 8: 100% Townhome Building Site 9: 100% Townhome Building Site 10: 100% Townhome Building Site 11: 100% Townhome Building Site 12: 66.7% Large Multi-family Building Site 13: 97% Large Multi-family Building Site 14: 86% Large Multi-family Building Site 15: 81% Small Multi-Family Building Site 16: <b>56%</b> Large Multi-family Building Site 17: 79%
<b>Setbacks:</b>	<b>Principal Buildings</b> <b>Front:</b> 0-20 ft. <b>Front (Secondary):</b> 0-20' <b>Side:</b> 0' attached, otherwise 10 ft- 24ft. <b>Rear:</b> NR.	<b>Front:</b> 10-13' Townhomes; 10-15' Multi-family <b>Front (Secondary):</b> 4' <b>Side:</b> - 0'; 10'-24' <b>Rear:</b> NR

<b>Table-2 (PUD-MU) Mixed Use Planned Unit Development Architectural Standards</b>		
<b>Design Standards:</b>	<b>Required</b>	<b>Proposed</b>
<b>Main Entrance:</b>	Main Entrance must be in Façade of Principal Frontages.	Main entrance enfronts a defined street section or pedestrian way..

<b>Vertical Composition:</b>	Identifiable Base, Middle, & Cap.	The facade includes a defined base and cap.
<b>Façade Position &amp; Façade Articulation:</b>	Main entrance at façade & position parallel to frontage line. A façade greater than 100' shall be differentiated so that it appears to be comprised of two or more adjacent buildings.	The principal frontage is parallel to the frontage line and provides the façade into segments separated by cornice height and wall materials, and includes modulation every 100' by separation of vertical and horizontal elements.
<b>Façade Openings:</b>	20 ft. or less spacing for windows/doors.	All windows appear to be 20 ft or less with no blank facades.
<b>Façade Glazing:</b>	20-60 % non-shopfront, 50% for shopfront.	Other buildings meet the requirements of 20% minimum. Townhome calculations are needed, but must meet the 20%-60% requirement.
<b>Window Shape:</b>	Square or vertical proportions.	All windows are square or vertically proportioned
<b>Window Alignment:</b>	Upper-floor windows and other features must be aligned with those of the first floor.	<b>Buildings conform to this requirement (see elevations)</b>
<b>Window Types:</b>	Single-hung, double-hung, casement.	All windows adhere to the window type standards as described.
<b>Window Glazing Material:</b>	Clear	All windows are proposed to be clear glass.
<b>Window Trim in 1<sup>st</sup> Layer:</b>	Min 4 in. trim with sill and top plate/ soldier course above lintel and rowlock course below sill	Elevations contain window trim and rowlock and soldier course around window areas where brick is used as a façade material.
<b>Shutters:</b>	Functional to cover half of window width/ shutter dogs	Shutters are not proposed on windows.
<b>Façade Window Sill Height:</b>	5 ft. min above grade (residential only)	<b>(proposed 4 ft min).</b>
<b>Façade Variety:</b>	No façade may exist more than once on a block face or within view of same façade	Requirement is met.
<b>Roof Type &amp; Pitch:</b>	Flat/ Shed (P at rear only and if ridge is attached to an exterior Building wall; except for porches, stoops or dormers which may	Flat & Gable

	have a shed roof anywhere on the Building) Hip/ Gable/ Ptch 6:12-14:12, (except for shed roofs which may be 3;12-14;12 and except rof pitch may match the primary roof	
<b>Primary Building Materials:</b>	Brick, Natural Stone, Wood, Cementitious Siding, Authentic stucco over masonry	Brick & Cementitious siding
<b>Foundation Cladding:</b>	Brick or Natural Stone	Brick
<b>Building Colors:</b>	Up to 3 colors, including the natural color of any allowed materials, but excluding trim color.	Does not exceed 3 colors.

## REVIEW PROCESS

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The Development Review Committee evaluated the proposed Preliminary PUD Master Plan at its June 2025 meeting, as directed by section **8.3.7** of the Zoning Ordinance. Technical comments are provided in the agenda package.

Section **8.3.3.B.7** of the Zoning Ordinance authorizes the Planning Commission to make “Recommendations to the City Council on a preliminary Master PUD Development Plan.” Sections 8.5.21.B.3 and 8.5.21.K of the Zoning Ordinance establish the criteria for Planning Commission review and action on the proposed Preliminary PUD Master Plan.

### **8.5.21.B Master PUD Development Plan Approval**

3. Without limitation to Section 8.5.21.B.2 above, approval of Rezoning of property to a PUD District, Zoning Text Amendment application related to a PUD, or a Master PUD Development Plan are subject to the Planning Commission’s and the City Council’s first making formal, written findings regarding each of the items listed in Section 8.5.21.B.2 and that the proposed Development, such applications, and approvals:



Approval of a Master PUD Development Plan [is] subject to the Planning Commission’s and the City Council ’s first making formal, written findings regarding each of the items listed in Section 8.5.21 B.2 and that the proposed Development, such applications, and approvals:

- a. conforms to all applicable standards and requirements of this Ordinance,
- b. would be compatible with other Development permitted under all applicable provisions of this Ordinance;
- c. will not significantly interfere with the use and enjoyment of other land in the vicinity;
- d. adequately conserve woodland and the protect water courses from erosion and siltation;
- e. maximizes safety, convenience, and amenities for the residents and visitors of the Development; and
- f. adequately address all such other matters as they may find to have a material bearing upon the stated standards and objectives of this Ordinance.

4. Unless specifically exempted, the standards and requirements contained in this Section 8.5.21 shall be in addition to all other applicable standards and requirements established in this Ordinance.

**8.5.21.K.1 Planning Commission Action on Preliminary Master PUD Development Plan**

Before making any recommendation on a Preliminary Master PUD Development Plan or an amendment to an existing approved Preliminary Master PUD Development Plan, the Planning Commission shall consider the Certificate of Compliance and all recommendations from the Zoning Administrator, the City Engineer, and other City departments, and shall conduct a public hearing.

Section **8.3.2.B.4** directs the City Council to render a final decision on the preliminary Master PUD Development Plan of a Planned Unit Development. If the City Council approves the Preliminary PUD Master Plan, the applicant will have two years to submit a Final PUD Master Plan. The Planning Commission shall determine whether the Final PUD Master Plan complies with the Preliminary Master Plan (§ 8.5.21.Q)

**SAMPLE MOTIONS**

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**Recommend Approval:**

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Move to find, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 of the City of Columbia Zoning Ordinance have been satisfied, and recommend approval of the Rezoning to PUD-MU with Preliminary Planned Unit Development Master Plan as presented [, *subject to technical comments and other conditions presented by planning staff*].

**Recommend Approval 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 sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 of the City of Columbia Zoning Ordinance have been satisfied, and recommend approval of the Rezoning to PUD-MU with Preliminary Planned Unit Development Master Plan, subject to the following conditions: [*list conditions of approval crafted by Planning Commission*].

**Recommend Denial:**

Move to recommend denial of the Rezoning to PUD-MU having found, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 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.



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** PUBLIC HEARING ON ORDINANCE NO. 4568 - AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION -

**RECOMMENDATION:** Conduct the Public Hearing on Ordinance No. 4568.

**INFORMATION:** The City of Columbia is classified as an "exempt jurisdiction" by the State of Tennessee Fire Marshal's Office (SFMO) which means the SFMO has determined we have adequate code enforcement and are permitted to handle most of the projects in the city without SFMO involvement. In order to remain an "exempt jurisdiction" we are required to adopt a fire code that is within 7 years of the latest "published" edition (TCA 68-120-101 (b)(5)(A)). Currently, we have the 2018 Edition adopted. The 2024 International Fire Code is fully compatible with all other International Codes published by the International Codes Council (ICC).

This ordinance adopts the 2024 International Fire Code (IFC), published by the International Code Council, establishing modern fire-safety standards for the City of Columbia. It retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply, and establishes Fire Marshal Standard FM-101 as amended – "Fire-Flow and Water-Supply Requirements." This standard serves as the City's technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and required documentation. The standard separates detailed operational requirements from the ordinance, allowing the Fire Marshal and Fire Chief to make timely adjustments as the City's water system expands, demands increase, or flow capacities improve. This approach ensures technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue. The ordinance also requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies and clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

Notice of Public Hearing was published November 19, 2025 in Main Street Maury.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report; Ordinance No.4568 as amended; TCA 68-120-101 (b)(5)(A); Fire Marshal Standard FM-101 amended document; 2024 IFC Summary page.

**AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED “FIRE PREVENTION CODE” IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION**

BE IT ORDAINED BY THE CITY OF COLUMBIA, as follows:

**Section 1: Repeal and Replacement.**

That Title 7, Chapter 2 of the *Municipal Code of the City of Columbia, Tennessee*, entitled “*Fire Prevention Code*,” is hereby repealed in its entirety and replaced with the following:

**CHAPTER 2**

**FIRE PREVENTION CODE**

**SECTION**

**7-201. Fire Code Adopted.**

**7-202. Establishment and Duties of the Bureau of Fire Prevention.**

**7-203. Definitions.**

**7-204. Local Amendments and Standards.**

**7-205. Modifications.**

**7-206. Appeals.**

**7-207. New Materials, Processes, or Occupancies Requiring Permits.**

**7-208. Violations and Penalties.**

**7-201. Fire Code Adopted.** Pursuant to the authority granted by *Tennessee Code Annotated* §§ 6-54-501 through 6-54-506, there is hereby adopted by the City Council of Columbia, Tennessee, for the purpose of prescribing regulations governing fire and explosion hazards, that certain code known as the **International Fire Code, 2024 Edition**, including **Appendices B and C as locally amended**, published by the International Code Council. A copy of said code has been and now is filed in the office of the City Recorder and be available for public inspection. From and after the effective date of this chapter, the provisions of the *International Fire Code (2024 Edition)* and the local amendments adopted herein shall be controlling within the corporate limits of the City of Columbia, Tennessee. (1968 Code, § 7-201,

as replaced by Ord. #3819, Sept. 2009, Ord. #3974, April 2014, and Ord. #4263, Dec. 2019 Ch 8 3-12-20)

**7-202. Establishment and Duties of the Bureau of Fire Prevention.** The *Fire Prevention Code* shall be enforced by the **Bureau of Fire Prevention** within Columbia Fire & Rescue, under the supervision of the **Fire Chief**. The Fire Chief may detail such members or technical inspectors as deemed necessary for enforcement. The chief of the fire and rescue may detail such members of the fire and rescue as inspectors as shall from time to time be necessary. The chief of the fire and rescue shall have the authority to appoint such technical inspectors as he deems necessary.

A report of the bureau of fire prevention shall be made annually and transmitted to the chief executive officer of the municipality. It shall contain all proceedings under this code with such statistics as the chief of the fire and rescue may wish to include therein. The chief of the fire and rescue shall also recommend any amendments to the code which, in his judgment, shall be desirable. (1968 Code, § 7-202, as amended by Ord. #4187, May 2018)

**7-203. Definitions.** Wherever the word “municipality” is used in the *Fire Prevention Code*, it shall be held to mean the City of Columbia, Tennessee.

Wherever the term “corporation counsel” is used in the *Fire Prevention Code*, it shall be held to mean the attorney for the City of Columbia, Tennessee. (1968 Code, § 7-203)

**7-204. Local Amendments and Standards.**

1. **Appendix B – Fire-Flow Requirements for Buildings.** Appendix B is adopted with the following local amendments:
  - a. Section B105.1, *One- and Two-Family Dwellings*, is deleted.
  - b. Residential fire-flow and hydrant-spacing requirements shall comply with **City of Columbia Fire Marshal Standard FM-101, “Fire-Flow and Water-Supply Requirements.”**
  - c. Section B103.1.1 is added:

**B103.1.1 Alternative Water-Supply Methods.** When an approved tanker-shuttle operation or other alternate water-supply method **is needed to obtain fire flow rate**, the Fire Marshal or Fire Chief may consider such method as meeting the intent of Appendix B fire-flow provisions. Documentation of tests, routes, and **automatic- and mutual-aid participation** shall be required.

2. **Appendix C – Fire Hydrant Locations and Distribution.** Appendix C of the *International Fire Code (2024 Edition)* is adopted with the following local amendment:

**C103.2 Local Modification.** The maximum allowable hydrant spacing and distance to structures specified in Tables C102.1 and C105.1 may be increased by up to **one hundred (100) feet** when,

in the opinion of the Fire Marshal or Fire Chief, the resulting coverage still provides effective fire-department access and required fire-flow can be achieved.

**3. Business Portal and Community Connect Registration.**

All commercial, industrial, institutional, and multi-tenant occupancies shall register in the Columbia Fire & Rescue **Business Portal** within thirty (30) days of occupancy or business-license issuance, providing emergency contacts, hazard information, and access details such as Knox Box locations or gate codes.

**4. Amendment of Fire Marshal Standard FM-101.**

Fire Marshal Standard FM-101 may be revised or updated by the Fire Marshal or Fire Chief to reflect changes in water-system capacity, fire-flow availability, ISO methodology, or operational needs, provided that all revisions are documented and maintained on file at Columbia Fire & Rescue for public inspection.

**5. Section 507.5.1 of the *International Fire Code (2024 Edition)* is hereby **amended** to read as follows:**

**507.5.1 Where Required (Local Amendment).**

Where a portion of a facility or building hereafter constructed or moved into or within the City of Columbia is more than **500 feet (152 m)** from a fire hydrant on a fire-apparatus access road, as measured by an approved route around the exterior of the facility or building, on-site fire hydrants and mains shall be provided where required by the Fire Marshal or Fire Chief.

**Exceptions:**

1. For Group R-3 and Group U occupancies, the distance requirement shall be **700 feet (213 m)**.
2. For buildings equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1 or 903.3.1.2, the distance requirement shall be **700 feet (213 m)**.

**7-205. Modifications.** The Fire Marshal or Fire Chief shall have authority to modify any provision of the *International Fire Code* upon written application when practical difficulties exist, provided the spirit of the code is observed and public safety secured. (1968 Code, § 7-207)

**7-206. Appeals.** Any person aggrieved by a decision of the Fire Marshal or Fire Chief may appeal to the City Council within thirty (30) days of the decision. The Council's decision shall be final. (1968 Code, § 7-208, as amended by Ord. #4187, May 2018)

**7-207. New Materials, Processes, or Occupancies Requiring Permits.** The **City Manager, Fire Chief, and Fire Marshal** shall act as a committee to determine and specify any

new materials, processes, or occupancies requiring permits in addition to those enumerated in the *International Fire Code*. The Fire Marshal shall maintain and post the official list of required permits and update it **as new technologies or hazards emerge**. (1968 Code, § 7-209, as amended by Ord. #4187, May 2018)

**7-208. Violations and Penalties.** Any person who shall violate any of the provisions of the code hereby adopted or fail to comply therewith, or who shall violate or fail to comply with any order made thereunder, or who shall build in violation of any detailed statement of specifications or plans submitted and approved thereunder, or any certificate or permit issued thereunder, and from which no appeal has been taken, or who shall fail to comply with such an order as affirmed or modified by the city council or by a court of competent jurisdiction, within the time fixed herein, shall severally for each and every such violation and noncompliance respectively, be guilty of a misdemeanor. The imposition of a penalty for any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time. When not otherwise specified, each ten (10) days that prohibited conditions are maintained shall constitute a separate offense.

The application of a fine shall not be held to prevent the enforced removal of prohibited conditions. (1968 Code, § 7-211)

**Section 2:** This Ordinance is passed after a public hearing held on the 11<sup>th</sup> day of December 2025, with notice of said hearing being given in Main Street Maury of Columbia, Tennessee (15) days before said hearing.

**Section 3.** That all Ordinances or part of Ordinances in conflict herewith are hereby repealed.

**Section 4:** This Ordinance shall take effect January 1, 2026.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA,  
TENNESSEE, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

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CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

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THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY CITY MANAGER

Passed on 1<sup>st</sup> consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_

## Document: Tenn. Code Ann. § 68-120-101

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### Tenn. Code Ann. § 68-120-101

**Copy Citation**

Current through the 2025 Regular Session.

**Tennessee Code Table of Contents PAW- ET TABLE OF CONTENTS Title 68 Health, Safety and Environmental Protection Safety Chapter 120 Building Regulations Part 1 General Provisions**

#### 68-120-101. Statewide building construction safety standards — Promulgation — Applicability.

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**(a)** The state fire marshal shall, in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5, promulgate rules establishing minimum statewide building construction safety standards. Such standards shall be designed to afford a reasonable degree of safety to life and property from fire and hazards incident to the design, construction, alteration and repair of buildings or structures. The standards:

- (1)** Shall include, but not be limited to, provisions relative to structural strength and stability; energy efficiency; means of egress; fire resistant ratings and requirements; and fire protection equipment and materials;
- (2)** May be selected wholly or partially from publications or amended versions of publications of nationally recognized agencies or organizations, such as the International Code Council, Inc., the National Fire Protection Association, Inc., and Underwriters Laboratories, Inc.;
- (3)** Shall classify buildings according to types of occupancy and construction;
- (4)** Shall contain appropriate requirements and specifications for both new and existing buildings;
- (5)** Shall not discriminate against or in favor of particular construction materials or construction techniques;
- (6)** Shall, to the extent practicable, be stated in terms of performance objectives without prescribing the use of certain methods, designs, techniques or materials;
- (7)** Shall be reasonably compatible with building construction safety standards adopted by local governments in this state;

**(8)**

**(A)** Shall not include mandatory sprinkler requirements for one-family and two-family dwellings; however, notwithstanding this subdivision (a)(8), local governments may adopt more stringent requirements for one-family and two-family dwellings;

**(B)**

**(i)** If a local government seeks to adopt mandatory sprinkler requirements for one-family and two-family dwellings pursuant to this subdivision (a)(8), then the local government may only adopt such requirements, by either ordinance or resolution, as appropriate, upon an affirmative two-thirds ( $\frac{2}{3}$ ) vote on final reading; provided, that if passage of such ordinance or resolution requires two (2) readings, then such requirements may only be adopted after reading such ordinance or resolution in open session of the legislative body at meetings specially called on two (2) different days that are no less than two (2) weeks apart; and if passage requires three (3) readings, then the last two (2) readings shall occur on two (2) different days that are no less than two (2) weeks apart. Mandatory sprinkler requirements shall be voted on in an ordinance or resolution separate from any other ordinance or resolution addressing building construction safety standards;

**(ii)** If a local government seeks to repeal the mandatory sprinkler requirements adopted pursuant to this subdivision (a)(8), then the local government shall repeal such requirements in the same manner as required to adopt such requirements under this subdivision (a)(8); provided, that if a local government adopted mandatory sprinkler requirements prior to April 27, 2012, then the local government may repeal such requirements in the same manner the local government adopted the requirements; and

**(C)****(i)**

**(a)** A townhouse shall be considered a separate building with independent exterior walls and shall be separated by a two-hour fire-resistance-rated wall assembly. A townhouse shall be built according to local and statewide adopted building codes; provided, however, a fire sprinkler system shall not be required for a townhouse;

**(b)** Notwithstanding subdivision (a)(8)(C)(i)(a), local governments may adopt mandatory sprinkler requirements for townhouses by local ordinance through the process for one-family and two-family dwellings pursuant to this subdivision (a)(8);

**(ii)** For purposes of this subdivision (a)(8)(C), "townhouse" means a single family dwelling unit constructed in a group of three (3) or more attached units that extends from foundation to roof, not more than three (3) stories in height, with a separate means of egress, and an open space or public way on at least two (2) sides;

**(9)** Must include provisions for multi-level commercial and residential structures relative to mitigating structural collapse that may result from explosive devices, including, but not limited to, methods to deter entry into a structure by a motor vehicle;

**(10)**

**(A)** Shall require installation of an approved carbon monoxide alarm, as defined in § 68-120-112(a), within ten feet (10') of each room used for sleeping purposes in any construction begun on or after

January 1, 2016, that:

- (i)** Is intended for use as a hotel as defined in § 68-120-112; and
- (ii)** Has a fossil-fuel-burning heater or appliance, a fireplace, an attached garage, or other feature, fixture, or element that emits carbon monoxide as a byproduct of combustion; and
- (B)** Shall require that carbon monoxide alarms required pursuant to subdivision (a)(10)(A) be wired directly to the building's power supply with secondary battery backup;
- (11)**
  - (A)** Shall not prohibit less than six (6) stories of Group R-2 occupancy, as defined in the building code adopted by the department of commerce and insurance, division of fire prevention, to be served by a single exit if:
    - (i)** The building has not more than six (6) stories above grade plane;
    - (ii)** The building does not contain more than four (4) dwelling units on any floor;
    - (iii)** An exterior stairway or interior exit stairway is provided;
    - (iv)** A corridor separates each dwelling unit entry or exit door from the door to an interior exit stairway, including any related exit passageway on each floor, and the dwelling unit doors do not open directly into an interior exit stairway, but may open directly into an exterior stairway;
    - (v)** There is no more than twenty feet (20') of travel to the exit stairway from the entry/exit door of any dwelling unit;
    - (vi)** Travel distance measured in accordance with the building code adopted by the department of commerce and insurance, division of fire prevention, does not exceed one hundred twenty-five feet (125');
    - (vii)** Other occupancies in the same building do not have access to the Group R-2 occupancy portion of the building or with the single-exit stairway. For purposes of this subdivision (a)(11)(A), parking garages and occupied roofs accessory to the Group R-2 occupancy may have access to the exit stairway;
    - (viii)** The exit serving the Group R-2 occupancy does not discharge through any other occupancy, including an accessory parking garage; and
    - (ix)** There are no openings within ten feet (10') of unprotected openings into the stairway other than required exit doors having a one-hour, fire-resistive rating;
  - (B)** A local government may adopt the exception set out in this subdivision (a)(11) by resolution or ordinance, and the exception becomes operative on the date of adoption of the resolution or ordinance; and
- (12)** Shall allow a local government to amend the adopted building code for three-family dwellings and four-family dwellings in accordance with this section. In amending the rules pursuant to this subdivision (a)(12), the state fire marshal shall not mandate automatic fire sprinkler systems for three-family dwellings and four-family dwellings where structures are under five thousand square feet (5,000 sq. ft.) in area and less than three (3) stories in height and where two-hour fire-resistance-rating for wall, floor, and ceiling separation assemblies is met. Notwithstanding this subdivision (a)(12), local governments may adopt mandatory sprinkler requirements and may be permitted to use the National Fire Protection

Association (NFPA) 13D standard for three-family dwellings and four-family dwellings by local ordinance pursuant to the process described in subdivision (a)(8)(B).

**(b)**

**(1)**

**(A)** The standards established pursuant to subsection (a) apply to municipal, county, state and private buildings, including one-family and two-family dwellings, unless otherwise provided by statute.

**(B)**

**(i)** Notwithstanding subdivision (b)(1)(A), the standards established pursuant to subsection (a) relative to one-family and two-family dwellings do not apply in any county or municipality in which the legislative body of the county or municipality, by a two-thirds ( $\frac{2}{3}$ ) vote, adopts a resolution to exempt the county or municipality, as appropriate, from the application of statewide standards for one-family and two-family dwellings within the jurisdictional boundaries of the county or municipality, as appropriate; provided, however, that any action by the county legislative body concerning the implementation of this subdivision (b)(1)(B)(i) shall be limited to the jurisdictional boundaries outside any municipality located within the county. Upon approving the resolution, the presiding officer of the legislative body shall notify the state fire marshal of the actions taken under this subdivision (b)(1)(B)(i).

**(ii)**

**(a)** An initial resolution following July 1, 2009, may be adopted by a county or municipal legislative body to take effect on July 1, 2010, or at a later date stated in the resolution.

**(b)** A resolution adopted pursuant to subdivision (b)(1)(B)(ii)(a) or the adoption of any other resolution, shall expire one hundred eighty (180) days following the date of the election for the local legislative body next occurring following the adoption of the resolution, but an earlier expiration date may be stated in the resolution.

**(C)** The governing body of any such county or of a municipality located in any such county that has taken the action pursuant to subdivision (b)(1)(B) is authorized to reverse such action by adopting a resolution to apply subsection (a) with respect to one-family and two-family dwellings within the jurisdictional boundaries of the municipality or county, as appropriate; provided, that, any action by the county legislative body concerning its actions shall be limited to the jurisdictional boundaries outside any municipality located within the county. The presiding officer of the governing body shall notify the state fire marshal of the approval of the resolution.

**(D)** Notwithstanding this section to the contrary, the owner of a building, structure, or premises located in a county or municipality that has taken action pursuant to subdivision (b)(1)(B) may request that the state fire marshal inspect the building, structure, or premises to determine whether the building, structure, or premises meets the statewide codes established pursuant to subsection (a). If an owner requests an inspection pursuant to this subdivision (b)(1)(D), the inspection must be conducted in accordance with this section. Upon completion of the inspection, if the state fire marshal determines that the owner's building, structure, or premises meets the statewide codes established pursuant to subsection (a), the state fire marshal must issue documentation to the owner evidencing such.

**(2)** Such standards do not apply to any building, other than state buildings, educational occupancies or any other occupancy requiring an inspection by the state fire marshal for initial licensure, located within the jurisdiction of a local government that certifies in writing to the state fire marshal that:

**(A)** The local jurisdiction has chosen to adopt and enforce building construction and fire safety codes for construction of all buildings, for construction of all buildings other than one-family and two-family dwellings, or for construction of one-family and two-family dwellings only; and

**(i)** For one-family and two-family construction, it has adopted the International Residential Code, published by the International Code Council, Inc.; or

**(ii)** For construction other than one-family and two-family dwellings, it has adopted a building construction safety code consisting of the International Building Code, published by the International Code Council, Inc., and either:

**(a)** The international fire code, published by the International Code Council, Inc.; or

**(b)** The uniform fire code, published by the National Fire Protection Association, Inc., if adopted on or after July 1, 2006; and

**(iii)** For one-family and two-family construction, it has adopted the International Energy Conservation Code, published by the International Code Council, and is not more stringent than the state minimum standard adopted pursuant to subsection (a);

**(B)** It is adequately enforcing its code and performing any examinations of construction plans and specifications and inspections within thirty (30) days of the request and as required by the state fire marshal under this section; and

**(C)** Amended versions of the publications referred to in subdivisions (a)(2) and (b)(2)(A) shall be designed to afford a reasonable degree of safety to life and property from fire and hazards incident to the design, construction, alteration, and repair of buildings or structures within the jurisdiction.

**(3)** If a local jurisdiction chooses to adopt and enforce codes for only one-family and two-family dwellings or for all buildings other than one-family and two-family dwellings that would be subject to the codes adopted by the state fire marshal pursuant to subdivision (a)(1), the state fire marshal shall enforce the statewide codes with regard to those buildings for which the local jurisdiction has not adopted and is not enforcing codes.

**(4)**

**(A)** An audit of the records and transactions of each local government which chooses to enforce its own code pursuant to subdivision (b)(2) shall be made by the state fire marshal at least once every three (3) years to ensure that the local government is adequately performing its enforcement functions.

**(B)** The state fire marshal shall, in accordance with the Uniform Administrative Procedures Act promulgate rules to implement this subdivision (b)(4).

**(5)** Notwithstanding subdivision (b)(2), the standards established pursuant to subsection (a) apply, if:

**(A)** The local government's building construction safety code publications are not current within seven (7) years of the date of the latest editions of the publications, unless otherwise approved by the state fire marshal in writing; provided, however, that nothing in this subdivision (b)(5)(A) shall require a local government to adopt a standard more stringent than the standards enforced by the state fire marshal,

pursuant to this section, or to adopt a mandatory sprinkler requirement for one-family and two-family dwellings; or

**(B)** After affording appropriate written notice of grounds and opportunity for hearing, the state fire marshal determines that the local government is not adequately performing its enforcement functions.

**(6)** Notwithstanding the applicability of the standards set forth in subsection (a) to educational occupancies, any entity undertaking to construct an educational occupancy within the jurisdictional boundaries of a local government that chooses to enforce its own code pursuant to this subsection (b) may begin construction upon approval of its building plans by such local government while, if the codes enforced by the local government are the same or more stringent than the codes enforced by the state fire marshal, awaiting final approval of its plans by the state fire marshal. If a conflict arises between the state fire marshal and the local government relative to the application or interpretation of the same or substantially identical building construction safety standards or fire safety standards, then the determination of the state fire marshal shall supersede the conflicting application or interpretation by the local government.

**(7)**

**(A)**

**(i)** Notwithstanding subdivision (a)(5), a local government may adopt a regulation or code, pertaining to construction materials by ordinance or resolution, as appropriate, by majority vote.

**(ii)** If passage of the ordinance or resolution requires two (2) readings, then the requirement may only be adopted after reading it in open session of the legislative body at meetings on two (2) different days.

**(iii)** If passage of the ordinance or resolution requires three (3) readings, then the last two (2) readings must occur on two (2) different days.

**(iv)** A proposed requirement pertaining to construction materials must be a separate item on the agenda and include, in bold type and all caps, the following statement in the meeting notice:

THE PROPOSED ORDINANCE REQUIRES CERTAIN MATERIALS TO BE RESTRICTED IN THE CONSTRUCTION OF BUILDINGS.

**(B)** The consideration of a requirement pertaining to construction materials must be by separate vote. If the requirement is to be part of a general ordinance or resolution, then the requirement pertaining to construction materials must be severable from the rest of the ordinance or resolution, and voted on separately.

**(C)** If a local government seeks to modify a regulation, code, or ordinance adopted pursuant to this subdivision (b)(7), then the local government shall make the modification in the same manner as required to adopt a requirement under this subdivision (b)(7).

**(D)** A regulation, ordinance, or code adopted pursuant to this subdivision (b)(7) shall not prohibit a particular construction material that is approved by a national building code or the state fire marshal.

**(E)** A regulation, ordinance, or code adopted pursuant to this subdivision (b)(7) must allow for the consideration of waivers of the adopted regulation, ordinance, or code pertaining to construction

materials, in whole or in part, during the development approval process.

**(F)** Denial of a waiver related to a regulation, ordinance, or code referenced in subdivision (b)(7)(E) does not constitute a prohibition under subdivision (b)(7)(D).

**(G)** Except to the extent local law conflicts with these provisions, this section neither grants nor removes local governmental authority to promulgate provisions under home rule charters, private acts, or general state law.

**(H)** This subdivision (b)(7) does not limit the professional judgment of a licensed design professional with respect to electrical, mechanical, or plumbing standards.

**(c)** The standards established pursuant to subsection (a) do not apply to:

- (1)** Renovations of existing one-family and two-family dwellings;
- (2)** Nonresidential farm buildings;
- (3)** Temporary buildings used exclusively for construction purposes;
- (4)** Structures or units regulated under chapter 126 of this title; or
- (5)** Buildings or facilities reviewed and licensed by the board for licensing health care facilities.

**(d)**

**(1)** The state fire marshal may, by rules promulgated in accordance with the Uniform Administrative Procedures Act require review and approval of plans and specifications prior to, and inspections during, construction or alteration of certain types of buildings or structures. Such rules may include a schedule of fees sufficient to cover the costs of reviewing construction plans and specifications. However, no such fee shall exceed two hundred fifty dollars (\$250) plus two dollars and fifty cents (\$2.50) per each one thousand dollars (\$1,000) or fraction thereof by which the total valuation of the proposed construction exceeds one hundred thousand dollars (\$100,000).

**(2)** The state fire marshal is authorized to promulgate by rule a convenience fee to cover the costs of receiving construction plans, specifications and related fees electronically submitted pursuant to this part. Any fee set by rule pursuant to this subdivision (d)(2) shall be assessed in addition to the fee or fees assessed for the costs of reviewing construction plans and specifications pursuant to subdivision (d)(1). In no event shall the fee assessed pursuant to this subdivision (d)(2) exceed the actual costs incurred in the submission of the plans, specifications or fees electronically.

**(e)** The state fire marshal shall file with the secretary of state any publications incorporated by reference in rules promulgated under this section. Such publications shall be available for public inspection, and the secretary of state shall certify to any part of the publication at the request of any interested person, upon receipt of the statutory fee.

**(f)**

**(1)**

**(A)** The state fire marshal may, in addition to the other provisions of this part, authorize and appoint any person, employed by any municipality or county or acting through a professional corporation pursuant to § 48-101-601, who meets the qualifications enumerated in subdivision (f)(2) as a commissioned deputy building inspector in this division, who shall have all the power of other deputies and assistants to enter any one-family and two-family dwellings to make inspections of the buildings and their contents and to

report the inspections in writing to the commissioner. The commissioner is directed to contract with each deputy building inspector through the municipality or county employing the inspector or the inspector's professional corporation to provide one-family and two-family building inspection services. The contracts shall be entered into between the commissioner, with the approval of the commissioner of finance and administration, and the professional corporation employing the building inspector and the building inspectors shall not be deemed employees of the state for payroll purposes or otherwise.

**(B)**

**(i)** A deputy building inspector shall be certified by this state as:

**(a)** A building inspector pursuant to § 68-120-113;

**(b)** A plumbing inspector pursuant to § 68-120-118; or

**(c)** A mechanical inspector pursuant to § 68-120-118.

**(ii)** A deputy building inspector shall be limited in performing inspections to the discipline in which they are certified.

**(C)** The commissioner shall provide a program to ensure that one-family and two-family building construction inspection services are available throughout the state on a timely basis. An inspection shall be considered timely if it is performed within three (3) working days of when the request is made to the inspector, except that an inspection of a footer shall be considered timely if it is performed within one (1) working day of when the request is made to the inspector.

**(2)**

**(A)** Deputy building inspectors appointed by the commissioner are authorized to inspect one-family and two-family building construction upon receipt of a request from the owner of the property, a licensed contractor, from municipal governing bodies or from the county legislative body of the county in which the buildings are located. Each inspector, either through their municipality, county or professional corporation, shall be authorized to charge for and receive a fee for each inspection.

**(B)** The state fire marshal shall establish a schedule of fees to pay the cost incurred by the department for the administration and enforcement of this part.

**(C)** The state fire marshal may require the inspection of one-family and two-family dwellings with or without a request, in the same manner that inspections are made in accordance with § 68-102-116, and the remedies for dangerous conditions shall be the same as provided in § 68-102-117; provided, that no fees shall be charged for making inspections directed by the state fire marshal as authorized by §§ 68-102-116 and 68-102-117.

**(D)** No inspection fees may be charged except where an actual inspection is made.

**(3)** The state fire marshal may promulgate such rules and regulations as necessary to carry out this part, in accordance with the Uniform Administrative Procedures Act.

**(g)** If a local government adopts mandatory sprinkler requirements for one-family and two-family dwellings pursuant to subdivision (a)(8), then such requirements shall not apply to manufactured homes constructed or installed under parts 2 and 4 of chapter 126 of this title unless such requirements are consistent with the regulations established by the United States department of housing and urban development (HUD) relating to the installation of sprinkler equipment in manufactured homes.

**(h)** The words "or fuel-fired appliances" in exception 2 of R501.3 of the 2012 International Residential Code, published by the International Code Council, Inc., shall be disregarded by any state or local government official in determining the applicability of R501.3 to any residential construction prior to January 1, 2016.

**(i)** If a local government adopts mandatory sprinkler requirements for one-family and two-family dwellings pursuant to subdivision (a)(8) that would apply to dwellings used as establishments providing hospitality services, then those mandatory sprinkler requirements shall be applied only to those dwellings constructed on or after the date the mandatory sprinkler requirements took effect. For purposes of this subsection (i), "hospitality services" means offering sleeping accommodations to transients for less than thirty (30) nights per stay.

**(j)** A statewide building construction safety standard or another standard or requirement adopted by a local government shall not prohibit, limit, or be enforced to prohibit or limit the use of a refrigerant that is designated as acceptable for use pursuant to and in accordance with 42 U.S.C. § 7671k, as long as the equipment that contains such refrigerant is listed and installed in accordance with the safety standards and use conditions imposed by federal law or rule for safe alternatives identified pursuant to such designation under 42 U.S.C. § 7671k.

**(k)**

**(1)** As used in this subsection (k):

**(A)** "Conflict of interest" means:

**(i)** Employment or other affiliation with, or financial interest in, the individual, firm, or corporation engaged in the construction project to be inspected or examined; or

**(ii)** A relationship with a family member or other individual involved in the construction project, examination of plans, or inspection that could create an appearance of impropriety;

**(B)** "Third-party inspector" means an individual registered with the state fire marshal to perform the third-party inspections authorized under this subsection (k) and who is also:

**(i)** Registered as an engineer with the Tennessee state board of examiners for architects and engineers;

**(ii)** Registered as an architect with the Tennessee state board of examiners for architects and engineers;

or

**(iii)** Certified pursuant to § 68-120-113 or § 68-120-118 as appropriate to the type of inspection being performed, by the International Code Council, National Fire Protection Association, or other nationally or internationally recognized certifying organization as a building, plumbing, mechanical, or electrical inspector; and

**(C)** "Third-party plans examiner" means an individual registered with the state fire marshal to perform the third-party plans examinations authorized under this subsection (k) and who is also:

**(i)** Registered as an engineer with the Tennessee state board of examiners for architects and engineers;

**(ii)** Registered as an architect with the Tennessee state board of examiners for architects and engineers;

or

**(iii)** Certified by the International Code Council or National Fire Protection Association as a plans examiner for the type of plans being examined.

**(2)**

**(A)** In a local jurisdiction acting pursuant to subdivision (b)(2), a person may engage a third-party plans examiner to examine plans and specifications prior to construction, in lieu of examination by the local jurisdiction.

**(B)** If a person engages a third-party plans examiner in lieu of examination by the local jurisdiction as authorized by subdivision (k)(2)(A), then the person, or the person's designee, shall submit the appropriate fee and a stamped and sealed copy of all plans that were examined to the local jurisdiction, and shall also provide:

**(i)** The building name, intended address, and local jurisdiction of the structure;

**(ii)** The third-party plans examiner's name and registration number assigned by the state fire marshal;

**(iii)** A sworn statement under penalty of perjury by the third-party plans examiner, declaring that the plans comply with the applicable codes and that no deficiencies remain;

**(iv)** A statement of the applicable codes of the local jurisdiction and the codes used to perform the plans examination;

**(v)** The occupancy classification of the structure; and

**(vi)** Other information as the state fire marshal may reasonably require, including the minimum requirements of the state fire marshal for use and occupancy.

**(C)** No later than ten (10) business days after receipt of the documents required under subdivision (k)(2)(B), the local jurisdiction shall:

**(i)** Approve the plans, if the plans comply with adopted codes;

**(ii)** Provide to the person, or the person's designee, a report of deficiencies; or

**(iii)** Request additional information necessary to ensure compliance with applicable codes.

**(D)**

**(i)** If ten (10) business days pass and the local jurisdiction fails to take an action as required by subdivision (k)(2)(C), then the local jurisdiction must refund any associated plan review fees that were collected. In addition, the person, or the person's designee, may file a withdrawal of review with the local jurisdiction, and may file the information listed in subdivision (k)(2)(B), a copy of the withdrawal of review, and the appropriate fee with the state fire marshal's office.

**(ii)** No later than ten (10) business days after receipt of the person's, or the person's designee's, withdrawal of review under subdivision (k)(2)(D)(i) and all required documentation and fees, the state fire marshal's office shall:

**(a)** Approve the plans, if the plans comply with adopted codes;

**(b)** Provide to the person, or the person's designee, a report of deficiencies; or

**(c)** Request additional information necessary to ensure compliance with applicable codes.

**(iii)** If the state fire marshal's office approves the plans, then the third-party plans examiner shall file with the local jurisdiction a copy of the approval from the state fire marshal. The filing of this approval has the same effect as if the local jurisdiction had approved the plans.

**(iv)** If the state fire marshal's office provides a report of deficiencies, or if the state fire marshal's office requests additional information, then the person's, or the person's designee's, receipt of a substantive

response begins a new ten-business-day period.

**(v)** If, after receiving substantive responses to all reported deficiencies and requests for additional information, ten (10) business days pass and the state fire marshal's office fails to take an action required as required by subdivision (k)(2)(D)(ii), then the state fire marshal shall complete the examination and refund any associated plan review fee the state fire marshal collected from the applicant.

**(3)**

**(A)** In a local jurisdiction acting pursuant to subdivision (b)(2), a person may engage a third-party inspector to complete locally required building construction inspections and provide the inspection reports to the local jurisdiction no later than ten (10) business days after the date of inspection.

**(B)** If a person engages a third-party inspector to complete locally required building inspections as authorized by subdivision (k)(3)(A), then the person, or the person's designee, shall:

**(i)** Utilize a third-party inspector to conduct any subsequent inspections related to the structure;

**(ii)** Submit the appropriate fee; and

**(iii)** Provide:

**(a)** A copy of any building inspection report for the structure;

**(b)** Any approved plans and fire safety codes;

**(c)** The building name, location, and jurisdiction of the structure;

**(d)** The third-party plans inspector's name and registration number assigned by the state fire marshal;

**(e)** The type of inspection conducted;

**(f)** A sworn statement under penalty of perjury by the third-party inspector that either:

**(1)** States no deficiencies of the applicable codes were identified; or

**(2)** Identifies all deficiencies of the applicable codes;

**(g)** A statement of the applicable codes of the local jurisdiction;

**(h)** The occupancy classification for which the structure was inspected; and

**(i)** Other information as the state fire marshal may reasonably require, including the minimum requirements of the state fire marshal for use and occupancy.

**(C)** No later than ten (10) business days after receipt of the documents required in subdivision (k)(3)(B), the local jurisdiction shall:

**(i)** Accept the inspection;

**(ii)** Reject the inspection and provide to the person, or the person's designee, a report of deficiencies; or

**(iii)** Request additional information regarding the inspection.

**(D)**

**(i)** If ten (10) business days pass and the local jurisdiction fails to take an action as required by subdivision (k)(3)(C), then the local jurisdiction shall refund any associated inspection fee the local jurisdiction collected. In addition, the person, or the person's designee, may submit a notice of

withdrawal to the local jurisdiction, and the person, or the person's designee, may submit the inspection report and documents required by subdivision (k)(3)(B), approved plans, and appropriate fee to the state fire marshal's office.

**(ii)** No later than ten (10) business days after receipt of the person's, or the person's designee's, submission of withdrawal under subdivision (k)(3)(D) and all required documents and fees, the state fire marshal's office shall:

**(a)** Accept the inspection;

**(b)** Reject the inspection and provide to the person, or the person's designee, a report of deficiencies; or

**(c)** Request additional information regarding the inspection.

**(iii)** If the state fire marshal's office approves the inspection conducted by the third-party inspector, then the person, or the person's designee, shall file with the local jurisdiction a copy of the approval from the state fire marshal. The filing of this approval has the same effect as if the local jurisdiction had approved the inspection.

**(iv)** If the state fire marshal's office rejects the inspection, a new inspection and a new inspection report must be completed after the date of rejection, and must be submitted to the state fire marshal's office prior to further consideration.

**(v)** If the state fire marshal's office requests additional information pursuant to subdivision (k)(3)(D)(ii) (c), then the person's, or the person's designee's, receipt of a substantive response begins a new ten-business-day period.

**(vi)** If, after receiving a new inspection or substantive responses to all requests for additional information, ten (10) business days pass and the state fire marshal's office fails to take an action as required by subdivision (k)(3)(D)(ii), then the state fire marshal shall complete the examination and refund any inspection fee the state fire marshal collected.

**(4)** A third-party inspector or third-party examiner shall not conduct an inspection or examination if the third-party inspector or third-party examiner has a conflict of interest. The local jurisdiction or state fire marshal's office may reject an applicant's submission if the office determines the third-party inspector or third-party examiner had a conflict of interest.

**(5)** The fee charged by the local government for a third-party plans examination or third-party inspection must be the same amount charged by the local government to perform the same service.

**(6)** This subsection (k) does not apply to state buildings, educational occupancies, or any other occupancy requiring an inspection by the state fire marshal for initial licensure, except that agencies licensed by the department of human services may engage third-party inspectors.

**(7)**

**(A)** An applicant who believes the local jurisdiction has either interpreted the adopted building code incorrectly or rejected a plan or inspection in error may seek a determination by the local jurisdiction's board of appeals or similar administrative process established to make the determinations; provided, that the determination by the local jurisdiction's board of appeals or similar administrative process provides an appeal of a final decision to a court of competent jurisdiction. If no board or similar administrative process exists within the local jurisdiction, or if a final decision of such board or similar administrative process does not provide that a final decision may be appealed to a court of competent jurisdiction, then an applicant may file a proceeding in the court of competent jurisdiction seeking a determination that the third-party plans examiner's or third-party inspector's report complies with the requirements of this

subsection (k) and all relevant codes and legal requirements, as appropriate, and seek an order requiring the local jurisdiction to accept the plans or inspection.

**(B)** An applicant who believes the state fire marshal has interpreted the adopted building code incorrectly or rejected a plan or inspection in error may seek a determination in accordance with the Uniform Administrative Procedures Act, that the third-party plans examiner's or third-party inspector's report complies with the requirements of this subsection (k) and all relevant codes and legal requirements, as appropriate, and seek an order requiring the state fire marshal's office to accept the plans or inspection.

**(8)** Nothing in this subsection (k) shall be construed to alter any requirement for local governmental approvals, including development standards as defined in § 13-4-310, except as explicitly required by this subsection (k).

**(9)** When a local jurisdiction or the state fire marshal's office accepts a final inspection under this subsection (k), then the local jurisdiction shall issue a certificate of occupancy.

**(I)** The roof solar reflectance and thermal emittance requirements of the International Energy Conservation Code for low-sloped roofs do not apply to the 2021 International Code Council adoption.

## History

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Acts 1947, ch. 211, § 1; C. Supp. 1950, § 5717.1; Acts 1982, ch. 857, § 1; T.C.A. (orig. ed.), § 53-2501; Acts 1987, ch. 120, § 18; T.C.A., § 68-18-101; Acts 1992, ch. 540, §§ 1, 2, 4; 2003, ch. 39, § 1; 2004, ch. 530, §§ 1-3; 2005, ch. 284, §§ 1-3; 2009, ch. 210, § 1; 2009, ch. 529, §§ 18-25, 28; 2010, ch. 630, § 1; 2012, ch. 839, §§ 1, 2; 2014, ch. 679, § 1; 2015, ch. 318, § 5; 2015, ch. 378, § 1; 2015, ch. 526, § 1; 2017, ch. 281, § 1; 2021, ch. 332, §§ 1, 2; 2022, ch. 771, § 1; 2022, ch. 844, § 1; 2023, ch. 312, § 5; 2024, ch. 771, §§ 1-3; 2024, ch. 820, § 1; 2024, ch. 946, § 1; 2025, ch. 149, § 1.

TENNESSEE CODE ANNOTATED

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Date and Time: Oct 28, 2025 04:24:59 p.m. EDT



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# CITY OF COLUMBIA FIRE MARSHAL STANDARD FM-101

## *Fire-Flow and Water-Supply Requirements*

**Effective Date:** \_\_\_\_\_

**Authority:** Columbia Municipal Code §7-203(1)(b)

**Issued By:** Columbia Fire & Rescue – Office of the Fire Marshal

### 1. Purpose

This standard establishes minimum requirements for fire-flow, hydrant spacing, and alternative water-supply provisions for all new developments and occupancies within the City of Columbia. It ensures adequate and reliable water supplies for firefighting while allowing flexibility as the City’s water system expands and capabilities improve.

### 2. Scope

Applies to all new construction, substantial renovations, and site developments subject to fire-protection review under the *International Fire Code (2024 Edition)*.

### 3. Definitions

Automatic-Aid – Immediate, simultaneous response by pre-arranged agreement.

Mutual-Aid – Response upon request under inter-agency agreements.

Tanker-Shuttle Operation (TSO) – Mobile tenders rotating between fill and dump sites to sustain water flow.

Static Source – Natural or artificial supply accessible for drafting or pumping.

Fire-Flow – Rate of water supply (GPM) available for firefighting at 20 psi residual pressure.

### 4. Fire-Flow Requirements

<b>Occupancy / Building Type</b>	<b>Minimum Fire Flow (GPM)</b>	<b>Duration (min)</b>	<b>Notes</b>
One- & Two-Family Dwellings ≤ 3,600 ft <sup>2</sup>	500	120	Hydrant within 700 ft with a minimum of 500 GPM at 20 psi
One- & Two-Family Dwellings > 3,600 ft <sup>2</sup>	1,000	120	Hydrant within 700 ft with a minimum of 500 GPM at 20 psi

Occupancy / Building Type	Minimum Fire Flow (GPM)	Duration (min)	Notes
Multi-Family, Commercial, Industrial, and Institutional	As calculated per IFC Appendix B Table B105.2	—	Use Appendix B as the minimum basis for determining required fire-flow

**Notes:**

- a. Fire-flow values are based on 20 psi residual pressure.
- b. For large or complex facilities, required fire-flow shall be determined in consultation with the Fire Marshal.
- c. The Fire Marshal or Fire Chief may require additional flow for exposures, high-hazard uses, or limited access.

**5. Calculation Methods**

- a. Hydranted areas – Follow Table above; adjustments may be approved by the Fire Marshal.
- b. Each hydrant must deliver a minimum of 500 GPM at 20 psi residual.
- c. Combination sources – the minimum hydrant requirement must be met first, after which one additional approved source (TSO or Static) may be added; no more than two sources total may be credited.
- d. System improvements – this standard may be updated as water-supply capability or ISO methodology changes.
- e. Sprinklered buildings – evaluated per NFPA 13, 13R, or 13D for system demand at the riser.

**6. Hydrant Distribution and Performance**

Fire-hydrant location and distribution shall comply with *Appendix C – Fire Hydrant Locations and Distribution* of the *International Fire Code (2024 Edition)* as locally amended.

**C103.2 Local Modification.** Hydrant spacing and distance to structures may be increased by up to 100 feet when, in the opinion of the Fire Marshal or Fire Chief, coverage remains effective and required fire-flow is achieved.

Each hydrant shall deliver at least 500 GPM at 20 psi residual pressure.

**7. Alternative Water-Supply Methods**

- a. **Tanker-Shuttle Operations (TSO)** – minimum 250 GPM × 120 min; ISO FSRS methodology; documentation of routes, fill sites, and automatic-/mutual-aid support.
- b. **Static Sources** – ponds, tanks, or reservoirs with sufficient volume, accessibility, and

maintenance.

c. **Combination Sources** – any two approved sources may be combined for credit; not more than two credited per site.

## **8. Submittal Requirements**

Developers or design professionals shall provide documentation **as may be required by the Fire Marshal:**

1. Certified hydrant-flow letter.
2. TSO plan (if applicable).
3. Static-source documentation (if applicable).
4. Other data or calculations reasonably requested.

## **9. Enforcement and Review**

Failure to comply constitutes a violation of Columbia Municipal Code §7-207.

This standard shall be reviewed by the Fire Marshal at least every three years or sooner if improvements, ISO changes, or operational needs warrant revision.

Revisions may be approved by the Fire Chief and take effect upon publication.

## Summary – 2024 International Fire Code Adoption Ordinance

### Purpose:

To repeal and replace Title 7, Chapter 2 of the Columbia Municipal Code and adopt the 2024 International Fire Code (IFC) as the governing fire-prevention standard within the City of Columbia.

### Key Updates:

- Adopts the 2024 International Fire Code published by the International Code Council.
- Retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply.
- **Establishes Fire Marshal Standard FM-101 – “Fire-Flow and Water-Supply Requirements.”**
  - This standard serves as the City’s technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and documentation requirements.
  - It separates detailed operational standards from the ordinance to allow the Fire Marshal and Fire Chief to make timely adjustments **as the City’s water system expands, demands increase, or flow capacities improve over time.**
  - This approach ensures that technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue.
  - Requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies.
  - Clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

### Comparison to 2018 IFC:

- 2018 adoption included Appendices B & C.
- 2024 adoption retains Appendix B and adopts Appendix C with a **+100-ft spacing allowance** under local amendment.
- Strengthens local flexibility under the Fire Marshal while aligning with ISO fire-flow methodology and the City’s long-term water-system improvements.

### Implementation:

Effective immediately upon passage and publication.

### Recommendation:

Approval is recommended by Columbia Fire & Rescue to maintain alignment with state-adopted building codes, ISO methodology, and the City’s evolving water-supply capacity.

— *End of Summary* —



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Thad Jablonski, Assistant City Manager/CFO, [tjablonski@columbiatn.gov](mailto:tjablonski@columbiatn.gov), 931.560.1580

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**AGENDA ITEM TITLE:** PUBLIC HEARING ON ORDINANCE NO. 4571 – AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, AND GRANTS FUNDS.

**RECOMMENDATION:** Conduct the Public Hearing.

**INFORMATION:** This Public Hearing is related to Item 10.4 on the agenda. The proposed ordinance is the second amendment of the FY 2026 Appropriation Ordinance and revises the General, Capital Projects and Grants Funds.

Supporting documentation for the amendment is included within the agenda packet and the required Notice of Public Hearing was published in Main Street Maury on November 19, 2025.

This amendment increases the City's total budget for FY 2026 by \$806,949 from \$182,320,991 to \$183,127,940.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report, Ordinance No. 4571, Supporting documents, Budget Summary.

ORDINANCE NO. 4571 (AS AMENDED)

AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE  
NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL,  
CAPITAL PROJECTS, AND GRANTS FUNDS

BE IT ORDAINED BY THE CITY OF COLUMBIA, TENNESSEE:

Section 1: That Ordinance No. 4544, the same being the Appropriation Ordinance for the City of Columbia for the Fiscal Year July 1, 2025 through June 30, 2026, be amended. That the total budget appropriation for the fiscal year be increased from \$182,320,991 to \$183,127,940, an increase of \$806,949.

Section 2: That the budget appropriations shall be revised as follows:  
General Government total of \$15,716,553 be amended to \$15,840,631, an increase of \$124,077.

Legal total of \$295,594 be amended to \$305,594, an increase of \$10,000.

Parks total of \$5,158,260 be amended to \$5,158,792, an increase of \$532.

Capital Projects total of \$13,432,941 be amended to \$13,534,489, an increase of \$101,548.

Grants total of \$2,028,213 be amended to \$2,599,006, an increase of \$570,792.

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 19<sup>th</sup> day of November, 2025, 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 11th DAY OF DECEMBER, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY, CITY MANAGER

Passed on 1<sup>st</sup> Consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> Consideration: \_\_\_\_\_

**Summary of Appropriation Amendment #2**  
**2nd Consideration - December 11th (12/11/25)**

**General City Admin**

Reappropriate and carry forward street paving funds from FY 2025	29,192.32
<b>Total General City Admin</b>	<b>\$ 29,192.32</b>

**TOTAL GENERAL FUND \$ 29,192.32**

**Capital Projects**

Budget reappropriation of Fire Station No. 1 owner expenses remaining	30,000.00
<b>Total Capital Projects</b>	<b>\$ 30,000.00</b>

**Grants**

Budget FY2026 THSO Grant	28,442.32
Reappropriate and carry forward Iron Bridge Road engineering from FY 2025	-
<b>Total Grants</b>	<b>\$ 28,442.32</b>

<b>Total Increase - All Funds (First Consideration)</b>	<b>\$ 87,634.64</b>
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**General City Admin**

Transfer funds to Legal-Professional Services	(10,000.00)
Budget increase to reserves for tourism enhancement	60,417.00
Budget reduction to reserves to transfer to CPF	(13,539.75)
Budget reduction to reserves to transfer to CPF	(13,539.75)
Budget transfer to Capital Projects	27,079.50
Budget transfer to Capital Projects	44,468.00
<b>Total General City Admin</b>	<b>\$ 94,885.00</b>

**Legal**

Budget increased funds for Professional Services	10,000.00
<b>Total Legal</b>	<b>\$ 10,000.00</b>

**Parks**

Establish budget for Mid-State Classic	45,000.00
Budget transfer for Backyard Lawn Master - Meridian Pergola	(44,468.00)
<b>Total Parks</b>	<b>\$ 532.00</b>

**TOTAL GENERAL FUND \$ 105,417.00**

**Capital Projects**

Budget City Hall 3rd floor office Renovation - CMO portion	13,539.75
Budget City Hall 3rd floor office Renovation - Tourism portion	13,539.75
Budget Backyard Lawn Master - Meridian Pergola	44,468.00
<b>Total Capital Projects</b>	<b>\$ 71,547.49</b>

**Grants Fund**

Reappropriate funds for Downtown Improvement Grant (DIG)	296,250.00
Reappropriate funds for Tourism Grant - Paddle craft boat launch	246,100.00
<b>Total Grants Fund</b>	<b>\$ 542,350.00</b>

<b>Total Increase - All Funds (Second Consideration)</b>	<b>\$ 719,314.49</b>
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<b>Total Increase - All Funds (First and Second Consideration)</b>	<b>\$ 806,949.13</b>
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**CITY OF COLUMBIA  
 FY 2026 APPROPRIATION AMENDMENT #2  
 Second Consideration 12/11/25**

**1) Reappropriate and carry forward street paving funds from FY 2025**

**Increase Revenues**

11037110      \$    29,192.32    Prior Year Revenue

**Increase Expenditures**

11041900-OC268    \$    29,192.32    General Govt - Street Paving

**2) Budget 2026 THSO Grant**

**Increase Revenues**

322-33208      \$    28,442.32    2026 THSO Grant

**Increase Expenditures**

322-42147-OC110    \$    14,250.00    Grant Fund - JAG Grant - Canine

322-42147-OC280    \$        750.00    Grant Fund - JAG Grant - Canine

322-42147-OC320    \$    13,442.32    Grant Fund - JAG Grant - Canine

\$    28,442.32    Total

**3) Budget reappropriation of Fire Station No. 1 owner expenses remaining**

**Increase Revenues**

311-37110      \$    30,000.00    Prior Year Revenue

**Increase Expenditures**

31142210-OC920    \$    30,000.00    Grant Fund - JAG Grant - Operating Supplies

Items added for Second Consideration on 12/11/25

**4) Establish budget for Mid-State Classic**

**Increase Revenues**

110-37110      \$    24,000.00    Prior Year Revenue (PY sponsorships)

110-34752      \$    21,000.00    Mid State Classic-Ticket Sales

\$    45,000.00    Total

**Increase Expenditures**

110-44490-OC290    \$    18,000.00    Mid State Classic-Other Services & Charges

110-44490-OC320    \$    20,000.00    Mid State Classic-Operating Supplies

110-44490-OC530    \$        7,000.00    Mid State Classic-Rentals

\$    45,000.00    Total

**5) Budget funds and transfer for Backyard Lawn Master - Meridian Pergola**

**Decrease Expenditures**

11044480-OC269 \$ 44,468.00 Parks-ARC - Repairs

**Increase Expenditures**

11041900-OC766 \$ 44,468.00 General Gov't - Transfer to CPF

**Increase Revenues**

31137940 \$ 44,468.00 Transfer From General Fund\*

**Increase Expenditures**

31144480-OC929 \$ 44,468.00 CPF-ARC - Other Buildings

**6) Reappropriate funds for Tourism Grant - Paddle craft boat launch**

**Increase Revenues**

322-33455 \$ 100,000.00 Tourism Enhancement Grant

322-37110 \$ 146,100.00 Prior Year Revenue

\$ 246,100.00 Total

**Increase Expenditures**

32244410-OC920 \$ 246,100.00

**7) Transfer/budget funds for Legal-Professional Services**

**Decrease Expenditures**

11041900-OC800 \$ 10,000.00 General Govt - Misc.-Reserves

**Increase Expenditures**

110-41200-OC250 \$ 10,000.00 Legal - Professional Services

**8) Budget increase to reserves for tourism enhancement**

**Increase Revenues**

110-37110 \$ 60,417.00 Prior Year Revenue

**Increase Expenditures**

11041950-OC800 \$ 60,417.00 General Govt - Tourism-Reserves

**9) Transfer/budget funds for City Hall 3rd floor office Renovation**

Budget transfer for tourism/CMO portion

**Decrease Expenditures**

11041950-OC800	\$	13,539.75	General Govt - Tourism-Reserves
11041900-OC800	\$	13,539.75	General Govt - Misc.-Reserves

**Increase Expenditures**

11041900-OC766	\$	27,079.50	Tsf to CPF
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**Increase Revenues**

31137940	\$	27,079.50	Transfer From General Fund*
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**Increase Expenditures**

31141320-OC939	\$	13,539.75	CPF-ARC - Other Buildings
31141950-OC939	\$	13,539.75	CPF-ARC - Other Buildings

**10) Reappropriate funds for Downtown Improvement Grant**

**Increase Revenues**

322-33456	\$	296,250.00	Downtown Improvement Grant
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**Increase Expenditures**

32241960-OC912	\$	296,250.00	Downtown Improvement Grant Project
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**FY 2026 Budget Summary - AA#2**

12/11/2025						
		SERVICES &		CAPITAL	DEBT	AA#2
Departments	PERSONNEL	SUPPLIES	TRANSFERS	OUTLAY	SERVICE	FY 2026
City Council	\$98,627	\$472,900	\$0	\$0	\$0	\$571,527
Legal Services	\$278,494	\$27,100	\$0	\$0	\$0	\$305,594
Management Info Systems	\$409,408	\$395,455	\$0	\$0	\$0	\$804,863
City Manager	\$658,956	\$301,888	\$0	\$0	\$0	\$960,844
Finance & City Recorder	\$1,278,695	\$62,398	\$0	\$0	\$0	\$1,341,093
Human Resources	\$215,082	\$37,488	\$0	\$0	\$0	\$252,570
General City Admin	\$1,641,812	\$6,180,857	\$8,017,962	\$0	\$0	\$15,840,631
Police	\$10,121,754	\$1,949,721	\$0	\$0	\$0	\$12,071,475
Fire	\$9,207,355	\$886,085	\$0	\$0	\$0	\$10,093,440
Streets & Maintenance	\$3,621,471	\$846,563	\$0	\$0	\$0	\$4,468,034
Development Services	\$2,415,861	\$465,860	\$0	\$0	\$0	\$2,881,721
Parks & Recreation	\$3,946,607	\$1,212,185	\$0	\$0	\$0	\$5,158,792
<b>Total General Fund</b>	<b>\$33,894,122</b>	<b>\$12,838,499</b>	<b>\$8,017,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,750,583</b>
State Street Aid Fund	\$0	\$1,646,823	\$2,286,021	\$0	\$0	\$3,932,844
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	\$50,000	\$0	\$171,053
Solid Waste (Sanitation) Fund	\$2,031,235	\$2,356,077	\$510,600	\$0	\$0	\$4,897,912
Debt Service Fund	\$0	\$0	\$0	\$0	\$1,338,969	\$1,338,969
Capital Projects Fund	\$0	\$500,000	\$0	\$13,034,489	\$0	\$13,534,489
Grants Fund	\$0	\$745,000	\$0	\$1,854,006	\$0	\$2,599,006
Wastewater (Sewer) Fund	\$4,341,608	\$6,327,963	\$0	\$83,520,556	\$7,492,959	\$101,683,086
<b>Grand Total</b>	<b>\$40,266,965</b>	<b>\$24,715,416</b>	<b>\$10,854,582</b>	<b>\$98,459,050</b>	<b>\$8,831,928</b>	<b>\$183,127,940</b>

November 13, 2025 - 5:30 PM

## PUBLIC HEARINGS

### **Item 1. - PUBLIC HEARING ON RESOLUTION NO. 25-70 - A RESOLUTION TO ANNEX AND APPROVE A PLAN OF SERVICES FOR PROPERTY TAX MAP 73 PARCEL 17.02, LOCATED OFF LASEA ROAD, INTO THE CITY OF COLUMBIA, TENNESSEE - WARD 5.**

Vice Mayor McBroom called the Public Hearing to order, pursuant to proper notice having been given. Present were Council Member Carl McCullen, Council Member Charlie Huffman, Council Member Cheryl Secrest, Council Member Kenny Marshall, Council Member Brian McKelvy, Vice Mayor Randy McBroom, City Manager Tony Massey, City Attorney Jake Hubbell, City Recorder Thad Jablonski and Recording Secretary Liz Bermudez. Mayor Chaz Molder was absent.

There being no one present to speak on the Public Hearing for Resolution No. 25-70. Council Member Marshall moved to close the Public Hearing. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

## REGULAR MEETING

### CALL TO ORDER/ROLL CALL

Vice Mayor McBroom called the meeting to order, pursuant to proper notice having been given. Present were Council Member Carl McCullen, Council Member Charlie Huffman, Council Member Cheryl Secrest, Council Member Kenny Marshall, Council Member Brian McKelvy, Vice Mayor Randy McBroom, City Manager Tony Massey, City Attorney Jake Hubbell, City Recorder Thad Jablonski and Recording Secretary Liz Bermudez. Mayor Chaz Molder was absent.

### INVOCATION BY LAUREN LAIN OF GRACE CHURCH OF THE NAZARENE.

### PLEDGE OF ALLEGIANCE

Council Member McKelvy led the Pledge of Allegiance.

### APPROVAL OF AGENDA

Council Member Marshall moved to approve the agenda. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

## PRESENTATIONS

### **Item 5.1. - PRESENTATION TO A CITY OF COLUMBIA FIRE & RESCUE DEPARTMENT EMPLOYEE.**

November 13, 2025 - 5:30 PM

Fire Chief Cummins and the Council thanked Firefighter Owen Summers for his valor and selfless service during his recent one-year deployment overseas with the Army National Guards.

**Item 5.2. - PRESENTATION OF A "NO TRASH" NOVEMBER PROCLAMATION.**

Vice Mayor McBroom read the proclamation and thanked Melissa LaForest for her dedication and handwork especially with No Trash November. Ms. LaForest thanked Council and advised this is the fifth year of No Trash November.

**Item 5.3. - PRESENTATION OF A PROCLAMATION FOR PARKS CLEAN-UP AND BEAUTIFICATION DAY.**

Vice Mayor McBroom read the proclamation for the City of Columbia's Parks and Beautification Day.

**Item 5.4. - QUARTERLY PRESENTATION BY WIL EVANS, PRESIDENT OF MAURY COUNTY CHAMBER AND ECONOMIC ALLIANCE.**

Mr. Wil Evans gave a brief update on the latest economic information for the area in and around Columbia. Vice Mayor thanked Wil for his presentation.

**ORGANIZATIONAL BUSINESS**

**Item 6.1. - APPROVE THE MINUTES OF THE OCTOBER 9, 2025 CITY COUNCIL MEETING**

Council Member McKelvy moved to approve the minutes of the October 9, 2025 City Council Meeting. Council Member Marshall seconded the motion.

All Council Members present voted aye.

**Item 6.2. - RE-ELECTION OF SARAH HARRIS BARRY FOR A SIX-YEAR TERM ON THE CITY OF COLUMBIA CIVIL SERVICE BOARD FOR A TERM THAT BEGAN ON APRIL 13, 2025 AND EXPIRES ON APRIL 13, 2031.**

Council Member McCullen moved to approve the re-election of Sarah Harris Barry for a six-year term on the City of Columbia Civil Service Board for a term that began on April 13, 2025 and expires on April 13, 2031. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

**Item 6.3. - RE-ELECTION OF WALTER C. MITCHELL FOR A SIX-YEAR TERM ON THE CITY OF COLUMBIA CIVIL SERVICE BOARD FOR A TERM BEGINNING ON DECEMBER 14, 2025 AND EXPIRING ON DECEMBER 14, 2031.**

Council Member McKelvy moved to approve the re-election of Walter C. Mitchell for a six-year term on the City of Columbia Civil Service Board for a term beginning on

November 13, 2025 - 5:30 PM

December 14, 2025 and expiring on December 14, 2031 . Council Member McCullen seconded the motion.

All Council Members present voted aye.

**Item 6.4. - ELECTION OF LORIE FISHER TO FILL AN UNEXPIRED TERM ON THE CITY OF COLUMBIA CIVIL SERVICE BOARD FOR A TERM BEGINNING ON NOVEMBER 13, 2025 AND EXPIRING ON FEBRUARY 18, 2030.**

Council Member McKelvy moved to approve the election of Lorie Fisher to fill an unexpired term on the City of Columbia Civil Service Board for a term beginning on November 13, 2025 and expiring on February 18, 2030. Council Member Marshall seconded the motion.

All Council Members present voted aye.

**CONSENT AGENDA**

Council Member McKelvy moved to approve the Consent Agenda. Council Member Marshall 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 2025 IN THE AMOUNT OF \$10,818,033.19**

**Item 7.2. - APPROVE AND AUTHORIZE THE DISPOSAL OF SURPLUS EQUIPMENT**

**Item 7.3. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE MEDICAL SERVICES AGREEMENT WITH MAURY REGIONAL HOSPITAL**

**Item 7.4. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN A WORK ORDER BETWEEN THE CITY OF COLUMBIA AND GRANICUS IN THE AMOUNT OF \$3,274.79 FOR A BLOG MODULE TO BE ADDED TO THE VISIT COLUMBIA WEBSITE**

**Item 7.5. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN AN AGREEMENT BETWEEN THE CITY OF COLUMBIA AND CONTENT CREATOR ALANNA PAEZ IN THE AMOUNT OF \$4,000 FOR A HOLIDAY SOCIAL MEDIA MARKETING CAMPAIGN.**

**Item 7.6. - APPROVE AND AUTHORIZE THE MAYOR TO SIGN AN AGREEMENT BETWEEN THE CITY OF COLUMBIA AND MOSSA GROUP FITNESS AT \$150.00 A MONTH PER PROGRAM FOR OFFERING THE GROUP POWER PROGRAM AT THE COLUMBIA AQUATICS & RECREATION CENTER**

November 13, 2025 - 5:30 PM

**Item 7.7. - APPROVE BID AWARD AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT BETWEEN THE CITY OF COLUMBIA AND DWR AQUATICS IN THE AMOUNT OF \$524,497 TO COMPLETE THE POOL RENOVATIONS AT THE COLUMBIA AQUATICS & RECREATION CENTER**

**Item 7.8. - APPROVE AND AUTHORIZE THE MAYOR THE SIGN AN AMENDMENT TO THE CONTRACT WITH CITY GREEN SERVICES IN THE AMOUNT OF \$100 PER OCCURRENCE**

**Item 7.9. - APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE CHANGE ORDER NO. 2 FOR THE FY2024-2025 STREET RESURFACING CONTRACT BETWEEN THE CITY OF COLUMBIA AND VOLUNTEER PAVING FOR MILLING, STRIPING, AND RESURFACING AT THE COLUMBIA AQUATICS & RECREATION CENTER (ARC) IN THE AMOUNT OF \$142,325.33.**

**Item 7.10. - APPROVE BID AWARD AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT WITH UDP (UNITED DISPOSAL PARTNERS, LLC) AT A COST OF \$54.73 PER TON FOR TRANSFER STATION AND LANDFILL SERVICES**

ADMINISTRATION

RESOLUTIONS

**Item 9.1. - RESOLUTION NO. 25-77 - A RESOLUTION AUTHORIZING THE TERMINATION OF THE AUGUST 1994 MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF COLUMBIA AND SATURN CORPORATION, NOW GM**

Vice Mayor asked if we have heard anything from GM. City Manager Massey advised we have sent a letter and Mayor Molder called but the City has not received a response.

Council Member Marshall moved to approve Resolution No. 25-77. Council Member Huffman seconded the motion.

All Council Members present voted aye.

**Item 9.2. - RESOLUTION NO. 25-78 – TAX CORRECTIONS**

Council Member Marshall moved to approve Resolution No. 25-78. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

**Item 9.3. - RESOLUTION NO. 25-79 - A RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF WATER SYSTEM REVENUE ANTICIPATION NOTES OF THE CITY OF COLUMBIA, TENNESSEE; MAKING PROVISION FOR THE ISSUANCE, SALE AND PAYMENT OF SAID NOTES; ESTABLISHING THE TERMS**

November 13, 2025 - 5:30 PM

**THEREOF AND THE DISPOSITION OF PROCEEDS THEREFROM; PROVIDING FOR THE COLLECTION AND DISPOSITION OF REVENUES FROM THE WATER SYSTEM OF THE CITY OF COLUMBIA, TENNESSEE; AND MAKING PROVISION FOR THE OPERATION OF SAID SYSTEM.**

Council Member Marshall moved to approve Resolution No. 25-79. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

**Item 9.4. - RESOLUTION NO. 25-80 - A RESOLUTION AUTHORIZING THE EXTENSION OF THE MATURITY OF, AND THE ADJUSTMENT OF THE INTEREST RATE ON, THE WATER SYSTEM REVENUE ANTICIPATION NOTE, SERIES 2023 OF THE CITY OF COLUMBIA, TENNESSEE.**

Council Member Marshall moved to approve Resolution No. 25-80. Council Member McCullen seconded the motion.

All Council Members present voted aye.

**Item 9.5. - RESOLUTION NO. 25-81 - A RESOLUTION TO RATIFY THE CITY OF COLUMBIA'S APPLICATION FOR THE STATE OF TENNESSEE'S VIOLENT CRIME INTERVENTION FUND (VCIF) GRANT IN AN AMOUNT NOT TO EXCEED \$1,300,000 AND AUTHORIZE THE MAYOR TO EXECUTE DOCUMENTS RELATED TO ACCEPTING AND ADMINISTERING THE GRANT**

Council Member McKelvy moved to approve Resolution No. 25-81. Council Member McCullen seconded the motion. Assistant Chief Haywood advised the grant was originally \$1 million, and we are now getting \$1.3 due to other eligible entities not applying.

All Council Members present voted aye.

**ORDINANCES**

**Item 10.1. - 2ND CONSIDERATION FOR ORDINANCE NO. 4562 - AN ORDINANCE CONVERTING FLOW OF TRAFFIC ON SOUTH GARDEN STREET TO ONE-WAY TRAVEL FROM W 11TH STREET TO DEPOT STREET**

Council Member McKelvy moved to approve Ordinance No. 4562 on second consideration. Council Member Marshall seconded the motion.

All Council Members present voted aye.

**Item 10.2. - 2ND CONSIDERATION OF ORDINANCE NO. 4564 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 –THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ZONING PROPERTY BEING ANNEXED BY RESOLUTION NO. 25-70, LOCATED OFF LASEA ROAD BEING TAX MAP 73 PARCEL 17.02 TO CD-3 (NEIGHBORHOOD CHARACTER DISTRICT)-WARD 5**

November 13, 2025 - 5:30 PM

Council Member Marshall moved to approve Ordinance No. 4567 on second consideration. Council Member Secrest seconded the motion.

All Council Members present voted aye with the exception of Council Members McCullen, Huffman, and McKelvy who all voted no. The motion to pass Ordinance No. 4564 on second consideration failed with a 3-3 vote..

**Item 10.3. - 2ND CONSIDERATION ON ORDINANCE NO. 4566 - AN ORDINANCE TO AMEND THE COLUMBIA MUNICIPAL CODE BY REPEALING AND DELETING TITLE 12, CHAPTER 1, SECTIONS 12-101, 12-102, AND 12-103, PERTAINING TO THE BUILDING CODE AND ADOPTING NEW SECTIONS 12-101, 12-102 AND 12-103 - CITYWIDE**

Council Member Marshall moved to approve Ordinance No. 4566 on second consideration. Council Member McKelvy seconded the motion.

All Council Members present voted aye.

**Item 10.4. - 1ST CONSIDERATION OF ORDINANCE NO. 4568 - AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION AND ESTABLISH THE DATE OF DECEMBER 11, 2025 AS THE DATE OF PUBLIC HEARING**

Council Member McKelvy moved to approve Ordinance No. 4568 on first consideration and establish the date of December 11, 2025 as the date of Public Hearing. Council Member Marshall seconded the motion.

After some discussion, all Council Members present voted aye.

**Item 10.5. - 1ST CONSIDERATION OF ORDINANCE NO. 4569 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT PROPERTY TAXES**

Council Member McKelvy moved to approve Ordinance No. 4569 on first consideration. Council Member McCullen seconded the motion.

All Council Members present voted aye.

**Item 10.6. - 1ST CONSIDERATION OF ORDINANCE NO. 4570 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT SPECIAL ASSESSMENTS**

Council Member McCullen moved to approve Ordinance No. 4570 on first consideration. Council Member Marshall seconded the motion.

All Council Members present voted aye.

November 13, 2025 - 5:30 PM

**Item 10.7. - 1ST CONSIDERATION OF ORDINANCE NO. 4571 – AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, AND GRANTS FUNDS AND ESTABLISH THE DATE OF DECEMBER 11, 2025 AS THE DATE OF PUBLIC HEARING**

Council Member McKelvy moved to approve Ordinance No. 4571 on first consideration and establish the date of December 11, 2025 as the date of Public Hearing. Council Member Marshall seconded the motion.

All Council Members present voted aye.

**Item 10.8. - 1ST CONSIDERATION OF ORDINANCE NO. 4572 - AN ORDINANCE AMENDING ORDINANCE NO. 3761 AS PREVIOUSLY AMENDED BY ORDINANCE NUMBERS 3815, 3884, AND 3917 AS IT PERTAINS TO POST-65 SUPPLEMENTAL HEALTHCARE INSURANCE BENEFITS FOR EMPLOYEES HIRED AFTER JUNE 30, 2012**

Council Member McCullen moved to approve Ordinance No. 4572 on first consideration. Council Member Marshall seconded the motion.

All Council Members present voted aye.

**OTHER BUSINESS**

**Item 11.1. - RESOLUTION NO. 25-70 - A RESOLUTION TO ANNEX AND APPROVE A PLAN OF SERVICES FOR PROPERTY TAX MAP 73 PARCEL 17.02, LOCATED OFF LASEA ROAD, INTO THE CITY OF COLUMBIA, TENNESSEE - WARD 5.**

Development Services Director Keltner advised he has been informed by the applicant that with the zoning failing, he does not wish to be annexed.

Vice Mayor McBroom moved to deny Resolution No. 25-70. Council Member Marshall seconded the motion.

All Council Members present voted aye. Resolution No. 25-70 failed.

**Item 11.2. - REQUEST BY COUNCIL MEMBERS MCCULLEN AND SECREST TO HAVE THE WATERS EDGE AT TAYLOR LANDING DEVELOPMENT RECONSIDERED AT THE DECEMBER OR JANUARY CITY COUNCIL MEETING.**

Vice Mayor McBroom advised he owns a piece of property in the area and abstains from this item. City Attorney Hubbell advised this is just a request to reconsider this topic at a future City Council Meeting. It is not a vote on the Ordinance by Council Members.

Mr. Josh Moore spoke in opposition to the reconsideration.

Ms. Christy Daus also spoke in opposition to the reconsideration.

## CITY COUNCIL REGULAR MEETING - COLUMBIA, TENNESSEE

November 13, 2025 - 5:30 PM

City Attorney Hubbell went over the rules and what would happen if the item is brought back. He also advised City Council didn't need to get into a detailed discussion on the actual Ordinance other than deciding to put this item back on the December or January agenda.

Vice Mayor McBroom advised bringing an item back has been done before by Council.

In regards to comments made by Mr. Moore and Ms. Daus, City Attorney Jake advised nothing nefarious is going on, this is not a second consideration, the item would be coming back at first consideration if approved.

Council Member Secrest moved to place the Waters Edge Development Ordinance back on the agenda for the December or January Meeting to be reconsidered. Council Member McCullen seconded the motion.

All Council Members present voted aye with the exception of Council Member Huffman who voted no and Vice Mayor McBroom who abstained. Motion passed.

Vice Mayor McBroom thanked all Department Heads for their dedication and handwork and wished everyone a Happy Thanksgiving.

Council Member Secrest spoke about her experience attending the Citizens Fire Academy and recommended the program to others.

### EXECUTIVE SESSION

### ADJOURNMENT

There being no further business Council Member Marshall moved to adjourn the meeting. Council Member McKelvy seconded the motion. All members present voted aye. The meeting adjourned at 06:33 PM.

**CITY OF COLUMBIA**  
**DISBURSEMENTS FOR MONTH ENDING OCTOBER 31, 2025**

<u>FUND</u>	<u>GROSS</u>	<u>TRANSFERS &amp; CD's</u>	<u>PAYROLL TRANSFERS</u>	<u>NET TOTAL</u>
General Fund	4,508,792.22	1,214,783.61	1,698,471.19	1,595,537.42
Sanitation Fund	482,253.02	80,698.70	99,162.07	302,392.25
Wastewater Fund	5,261,833.47	19,968.55	204,132.08	5,037,732.84
Street & Transportation Fund				-
State Street Aid	322,042.79	-		322,042.79
Drug Fund	1,030.65			1,030.65
Debt Service Fund	610,275.00			610,275.00
Capital Projects Fund	1,414,431.20	138,355.38		1,276,075.82
Sewer Revenue & Tax Bond Issue				-
Sewer Impact Fee #2				-
Insurance Fund	208,074.32	25,094.38		182,979.94
2017 GO Public Imp Bonds				-
2010 GO Bond Issue				-
Cleary Construction Escrow				-
Industrial Development Board	263,346.75			263,346.75
Grant Fund	478,670.31			478,670.31
	<b>\$ 13,550,749.73</b>	<b>\$ 1,478,900.62</b>	<b>\$ 2,001,765.34</b>	<b>\$ 10,070,083.77</b>

**CITY OF COLUMBIA  
DISBURSEMENT REPORT  
FOR THE PERIOD 10/1/2025 - 10/31/2025**

**POOLED CASH CHECK LISTING**

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204874	10/2/2025	COMMISSION ON ACCREDITATION	4,620.00
204875	10/2/2025	8X8 INC	10,480.43
204876	10/2/2025	ACE HARDWARE	462.54
204877	10/2/2025	Advance Paving	3,950.00
204878	10/2/2025	AQUAPHASE	451.16
204879	10/2/2025	Atlantic Pools & Spas	389.69
204880	10/2/2025	Atmos Energy	161.27
204881	10/2/2025	Automation Controls Training & Consulting	860.00
204882	10/2/2025	Best One Tire	1,502.00
204883	10/2/2025	BMC Metalworks LLC	6,176.00
204884	10/2/2025	Break Time Services	96.00
204885	10/2/2025	CARRIE ANN BELL	150.00
204886	10/2/2025	CHARTER COMMUNICATIONS	1,099.00
204887	10/2/2025	CINDY GREENE	101.24
204888	10/2/2025	Cintas Corporation #241	2,423.35
204889	10/2/2025	CMS Uniforms & Equipment	24.50
204890	10/2/2025	Colonial Life	6,870.02
204891	10/2/2025	Colorkraft Auto Refinishers, LLC	2,489.86
204892	10/2/2025	Columbia Firefighter Assn	397.50
204893	10/2/2025	Columbia Oil Company Inc	6,600.90
204894	10/2/2025	COLUMBIA POWER & WATER SYSTEMS	1,294.65
204895	10/2/2025	COLUMBIA POWER & WATER SYSTEMS	6,053.94
204896	10/2/2025	COLUMBIA POWER & WATER SYSTEMS	11,783.64
204897	10/2/2025	CUMBERLAND ESCROW - BEAR CREEK	15,645.85
204898	10/2/2025	Cumberland Machine Co Inc	28,551.00
204899	10/2/2025	Duck River Electric	270.39
204900	10/2/2025	Annette Gerretse	62.44
204901	10/2/2025	Kim Dale	111.30
204902	10/2/2025	Freedom Hill Land Management	365.00
204903	10/2/2025	Holton Concrete Products, LLC	25,740.00
204904	10/2/2025	Impressions	205.67
204905	10/2/2025	J & M Supply Solutions	629.39
204906	10/2/2025	JOURNAL COMMUNICATIONS INC	9,000.00
204907	10/2/2025	KATE FREEMAN	100.00
204908	10/2/2025	Kellye Murphy	129.00
204909	10/2/2025	KRISTEN MEYERS	575.00
204910	10/2/2025	MAIN STREET MEDIA OF TN	1,121.62
204911	10/2/2025	MARIA CATHARINA VAN DEVENTER	150.00
204912	10/2/2025	MARK VINCENT PRUETT	200.00
204913	10/2/2025	Marshall County Solid Waste and Recycling	1,903.20
204914	10/2/2025	MAURY CO SENIOR CITIZENS	58,000.00
204915	10/2/2025	Maury Co United Way	647.00
204916	10/2/2025	Maury County 911	8,041.17
204917	10/2/2025	Maury County Solid Waste	126,143.28
204918	10/2/2025	MEGAN FITZGERALD	175.00
204919	10/2/2025	MELISSA RAGER-AGUIAR	100.00
204920	10/2/2025	Needle And Grain	468.75
204921	10/2/2025	Phillips Distributing	1,725.00
204922	10/2/2025	Turner Construction Company	10.32
204923	10/2/2025	Robert J Young Company LLC	50.68
204924	10/2/2025	Safe Industries	1,642.00
204925	10/2/2025	Sherrill Morgan	9,875.00

**CITY OF COLUMBIA  
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**POOLED CASH CHECK LISTING**

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204926	10/2/2025	Siddons-Martin Emergency Group LLC	1,563.17
204927	10/2/2025	SONIA M SACHA	25.00
204928	10/2/2025	SRM Concrete	1,613.00
204929	10/2/2025	State Of TN Attn: Lily White	299.25
204930	10/2/2025	State Of TN Dept Of Revenue	19.00
204931	10/2/2025	TARA FERRY	490.00
204932	10/2/2025	TARGETSOLUTIONS LEARNING LLC	11,801.60
204933	10/2/2025	Temple Inc	285.00
204934	10/2/2025	Tn Dept Of Revenue	544.44
204935	10/2/2025	TriStar Elevator LLC	1,539.50
204936	10/2/2025	Tyler Technologies, Inc	1,400.00
204937	10/2/2025	United Waste Haulers Of TN LLC	1,713.77
204938	10/2/2025	Verizon	3,468.34
204939	10/2/2025	Verizon Wireless 04	4,469.74
204940	10/2/2025	Volkert Inc	7,990.26
204941	10/2/2025	Volunteer Paving LLC	601,106.95
204942	10/2/2025	Vulcan Materials Co	2,742.55
204943	10/2/2025	WAVETRONIX, LLC	14,350.00
204944	10/2/2025	Waynes Pest Control	310.00
204945	10/2/2025	Waypoint Analytical, LLC	395.00
204946	10/2/2025	Wells Fargo Financial Leasing, Inc	267.97
204947	10/2/2025	WILCOLOCAL MEDIA	810.00
204948	10/2/2025	Woody Givens Plumbing & Electrical Service	110.19
204949	10/9/2025	8X8 INC	5,368.02
204950	10/9/2025	ACE HARDWARE	65.32
204951	10/9/2025	ALAN JAY FLEET SALES	41,242.00
204952	10/9/2025	ALEXIS DEARBORN	144.00
204953	10/9/2025	ANTHEM SPORTS, LLC	189.28
204954	10/9/2025	ASHLEY COOPER	132.00
204955	10/9/2025	AT&T	1,351.19
204956	10/9/2025	AT&T	51.52
204957	10/9/2025	AT&T	70.00
204958	10/9/2025	B & B Concrete Products Inc	90.00
204959	10/9/2025	Barge Design Solutions, Inc	829.36
204960	10/9/2025	BEST CLEANERS OF COLUMBIA, LLC	44.66
204961	10/9/2025	Break Time Services	384.00
204962	10/9/2025	CARDIO PARTNERS INC	1,459.99
204963	10/9/2025	CAROL BROOKS	47.92
204964	10/9/2025	Cintas Corporation #241	2,854.72
204965	10/9/2025	Columbia Oil Company Inc	6,409.80
204966	10/9/2025	Columbia Paint & Wallcover	59.99
204967	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	45,780.80
204968	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	2,089.46
204969	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	803.87
204970	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	151.03
204971	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	5,702.82
204972	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	5,421.13
204973	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	159.68
204974	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	43,540.44
204975	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	1,277.45
204976	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	1,513.95
204977	10/9/2025	COLUMBIA POWER & WATER SYSTEMS	1,341.32

**CITY OF COLUMBIA  
DISBURSEMENT REPORT  
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**POOLED CASH CHECK LISTING**

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204978	10/09/2025	COLUMBIA POWER & WATER SYSTEMS	2,438.46
204979	10/09/2025	COLUMBIA STATE COMMUNITY COLLEGE	1,995.00
204980	10/09/2025	COMBINED INSURANCE, A CHUBB COMPANY	905.72
204981	10/09/2025	Copycats Print Services Llc	199.10
204982	10/09/2025	COREY FIELD	432.00
204983	10/09/2025	CPWS - Broadband	1,321.20
204984	10/09/2025	Culleoka Company LLC	472.00
204985	10/09/2025	CUMBERLAND VALLEY CONSTRUCTORS, INC	297,271.15
204986	10/09/2025	Dell Marketing L P	94,160.89
204987	10/09/2025	Doug Gibbs	126.20
204988	10/09/2025	ERNEST ANDERSON II	432.00
204989	10/09/2025	Fernwood Garden Center, LLC	37.00
204990	10/09/2025	HACH COMPANY	3,000.00
204991	10/09/2025	HAWKINS & PRICE, LLC	164,107.02
204992	10/09/2025	HITOUCH BUSINESS SERVICES LLC	230,691.02
204993	10/09/2025	Impressions	178.28
204994	10/09/2025	J & M Supply Solutions	83.34
204995	10/09/2025	JACOB ROACH	432.00
204996	10/09/2025	JAKE HUBBELL	1,646.50
204997	10/09/2025	Jim's Auto Accessories Inc	145.22
204998	10/09/2025	Jones & Lang Sporting Goods	60.00
204999	10/09/2025	KENT NUSBAUM	432.00
205000	10/09/2025	Life Services EAP	2,271.15
205001	10/09/2025	MARIAH CAMPBELL	432.00
205002	10/09/2025	MATHUS HALE	432.00
205003	10/09/2025	MATTHEW OR REBECCA SMITH	900.00
205004	10/09/2025	Maury Co Clerk & Master	5.00
205005	10/09/2025	Maury Regional Hospital Marshall Medical Ctr	312.00
205006	10/09/2025	Maury Regional Medical Group	120.00
205007	10/09/2025	MCNEECE SERVICE COMPANY	166.00
205008	10/09/2025	Mutual Of Omaha	17,308.94
205009	10/09/2025	NITV Federal Services	1,495.00
205010	10/09/2025	Earlie Jones	199.99
205011	10/09/2025	PAJCO TECHNOLOGIES, LLC	25,528.00
205012	10/09/2025	Preventia Security	270.00
205013	10/09/2025	PROCARE PBM	73,135.54
205014	10/09/2025	Public Entity Partners	28,212.36
205015	10/09/2025	READING TRUCK EQUIPMENT, LLC	1,076.50
205016	10/09/2025	RYAN SCHULMAN	432.00
205017	10/09/2025	Safe Industries	171.85
205018	10/09/2025	Simple Com	36.00
205019	10/09/2025	Simple Com	72.00
205020	10/09/2025	South Central Tennessee Development District	8,755.00
205021	10/09/2025	SRM Concrete	1,856.00
205022	10/09/2025	Summit Uniforms	313.20
205023	10/09/2025	Sun Life Financial	40,104.46
205024	10/09/2025	Sunbelt Rentals Inc	1,169.95
205025	10/09/2025	Swift Repairs	4,990.94
205026	10/09/2025	TANGRAM DESIGN LLC	7,000.00
205027	10/09/2025	Ted's Sporting Goods	439.99
205028	10/09/2025	THE DAILY HERALD	35.00
205029	10/09/2025	Thomson Reuters - West	85.00

**CITY OF COLUMBIA  
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**POOLED CASH CHECK LISTING**

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205030	10/09/2025	TIES USER GROUP	560.00
205031	10/09/2025	TN Fire Equipment &	16,493.00
205032	10/09/2025	TN VALLEY AUTHORITY	263,346.75
205033	10/09/2025	United Waste Haulers Of TN LLC	472.00
205034	10/09/2025	VERIZON CONNECT	265.30
205035	10/09/2025	Volkert Inc	323.83
205036	10/09/2025	Vulcan Materials Co	2,503.88
205037	10/09/2025	W W Grainger Inc	139.74
205038	10/09/2025	Watershed Public Theatre	300.00
205039	10/09/2025	Waynes Pest Control	150.00
205040	10/09/2025	Waypoint Analytical, LLC	3,764.00
205041	10/09/2025	Wells Fargo Financial Leasing, Inc	257.40
205042	10/09/2025	WM CORPORATE SERVICES, INC	22,064.25
205043	10/16/2025	J R Wauford & Co Cons Eng, Inc	22,500.00
205044	10/16/2025	JUDY - ESCROW	107,914.94
205045	10/16/2025	JUDY CONSTRUCTION COMPANY	2,106,118.44
205046	10/16/2025	AMER FAMILY LIFE ASSURANCE	40.30
205047	10/16/2025	Airgas USA, LLC	158.00
205048	10/16/2025	ANTHEM SPORTS, LLC	5,121.90
205049	10/16/2025	AT&T	91.98
205050	10/16/2025	Atlantic Pools & Spas	6,800.00
205051	10/16/2025	Atmos Energy	1,655.41
205052	10/16/2025	BEST CLEANERS OF COLUMBIA, LLC	680.24
205053	10/16/2025	Best One Tire	1,863.24
205054	10/16/2025	Billy Capps	570.00
205055	10/16/2025	Blue Cardinal Chemical, LLC	3,261.84
205056	10/16/2025	BOSTELMAN REALTY LLC	100.00
205057	10/16/2025	BRANDON OWEN	300.00
205058	10/16/2025	Break Time Services	144.00
205059	10/16/2025	C & C Bucket Truck and Tree Service	1,900.00
205060	10/16/2025	CARDIO PARTNERS INC	50.00
205061	10/16/2025	CARRIE ANN BELL	50.00
205062	10/16/2025	Certified Languages International	59.45
205063	10/16/2025	CHOICE SCREENING	227.00
205064	10/16/2025	Cintas Corporation #241	890.96
205065	10/16/2025	Columbia Firefighter Assn	397.50
205066	10/16/2025	Columbia Oil Company Inc	3,768.43
205067	10/16/2025	COLUMBIA POWER & WATER SYSTEMS	20,669.38
205068	10/16/2025	COLUMBIA POWER & WATER SYSTEMS	100.00
205069	10/16/2025	COLUMBIA POWER & WATER SYSTEMS	1,061.77
205070	10/16/2025	Columbia State Foundation	25,000.00
205071	10/16/2025	COMPASS MEDIA LLC	3,000.00
205072	10/16/2025	Corey Stanage	275.00
205073	10/16/2025	CSL SERVICES, INC	6,250.00
205074	10/16/2025	Culleoka Company LLC	1,032.00
205075	10/16/2025	CUMBERLAND INTERNATIONAL	3,901.37
205076	10/16/2025	D & D Towing & Recovery	175.00
205077	10/16/2025	DEMAND MECHANICAL LLC	5,200.00
205078	10/16/2025	Duck River Electric	2,956.88
205079	10/16/2025	Rachel Harrison	107.00
205080	10/16/2025	Farmers Family Restaurant	5,525.00
205081	10/16/2025	FEDERAL SIGNAL CORPORATION	344,392.80

**CITY OF COLUMBIA  
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**POOLED CASH CHECK LISTING**

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205082	10/16/2025	Foley Products Company, LLC	1,182.00
205083	10/16/2025	Freedom Hill Land Management	395.00
205084	10/16/2025	G & C SUPPLY CO INC	1,513.90
205085	10/16/2025	JOSHUA COZART	275.00
205086	10/16/2025	Kim Dale	149.80
205087	10/16/2025	KRISTEN MEYERS	525.00
205088	10/16/2025	L Robert Grefseng	350.00
205089	10/16/2025	Lose Design - Lose & Associates, Inc	9,066.25
205090	10/16/2025	Lose Design - Lose & Associates, Inc	4,665.10
205091	10/16/2025	MAIN STREET MEDIA OF TN	507.60
205092	10/16/2025	MARIA CATHARINA VAN DEVENTER	125.00
205093	10/16/2025	MARK VINCENT PRUETT	200.00
205094	10/16/2025	Maury Co United Way	647.00
205095	10/16/2025	MAURY COUNTY HARVEST SHARE FOOD PANTRY	5,000.00
205096	10/16/2025	MEGAN FITZGERALD	175.00
205097	10/16/2025	MELISSA RAGER-AGUIAR	150.00
205098	10/16/2025	MID-SOUTH ELECTRIC INC	7,850.00
205099	10/16/2025	MissionSquare Retirement	250.00
205100	10/16/2025	Morrison Engineering LLC	3,500.00
205101	10/16/2025	NexAir LLC	50.70
205102	10/16/2025	Noe Aquilar	2,000.00
205103	10/16/2025	PMAM Corporation	6,000.00
205104	10/16/2025	Preventia Security	3,300.24
205105	10/16/2025	REACH TECHNOLOGIES	123.19
205106	10/16/2025	Virginia A Poag	13.00
205107	10/16/2025	Robert J Young Company LLC	63.04
205108	10/16/2025	SONIA M SACHA	100.00
205109	10/16/2025	SRM Concrete	1,435.00
205110	10/16/2025	Temple Inc	41,409.66
205111	10/16/2025	TN DEPT OF LABOR & WORKFORCE D	451.04
205112	10/16/2025	TN Property Management	8,566.93
205113	10/16/2025	TRACY LATHAM	600.00
205114	10/16/2025	Turner & Osborne Tire Co	572.06
205115	10/16/2025	U S BANK	400.00
205116	10/16/2025	Uline	3,548.04
205117	10/16/2025	United Waste Haulers Of TN LLC	4,820.89
205118	10/16/2025	US Bank Trust Natl Assn	2,608,732.50
205119	10/16/2025	Visual Media Co LLC	600.00
205120	10/16/2025	Volunteer Paving LLC	74,208.61
205121	10/16/2025	Vulcan Materials Co	692.97
205122	10/16/2025	Waynes Pest Control	1,545.00
205123	10/16/2025	Waypoint Analytical, LLC	152.00
205124	10/23/2025	ABC CONSTRUCTION	129,796.38
205125	10/23/2025	ACE HARDWARE	1,009.03
205126	10/23/2025	ANTHEM SPORTS, LLC	189.28
205127	10/23/2025	AT&T	95.00
205128	10/23/2025	AT&T (Fiber Optics)	726.44
205129	10/23/2025	Atlantic Pools & Spas	1,300.00
205130	10/23/2025	Atmos Energy	238.14
205131	10/23/2025	B's Tees	202.00
205132	10/23/2025	Best One Tire	1,984.96
205133	10/23/2025	Blue Cardinal Chemical, LLC	3,261.84

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205134	10/23/2025	BOBCAT OF NASHVILLE	1,002.85
205135	10/23/2025	Chrysler Dodge Jeep Ram of Columbia	256,369.50
205136	10/23/2025	Cintas Corporation #241	1,089.68
205137	10/23/2025	CMS Uniforms & Equipment	1,778.10
205138	10/23/2025	Columbia Machine Works	2,700.00
205139	10/23/2025	Columbia Oil Company Inc	30,376.75
205140	10/23/2025	Columbia Paint & Wallcover	220.22
205141	10/23/2025	COLUMBIA POWER & WATER SYSTEMS	2,124.11
205142	10/23/2025	COLUMBIA POWER & WATER SYSTEMS	2,270.17
205143	10/23/2025	COLUMBIA POWER & WATER SYSTEMS	1,405.23
205144	10/23/2025	Consolidated Pipe & Supply	453.00
205145	10/23/2025	Copycats Print Services Llc	250.50
205146	10/23/2025	David's Lock & Key Inc	940.99
205147	10/23/2025	Dell Marketing L P	350.00
205148	10/23/2025	Discount Plumbing & Electric Supply	32.34
205149	10/23/2025	DLT Solutions LLC	13,245.77
205150	10/23/2025	Duck River Electric	503.39
205151	10/23/2025	Mason Tays	120.71
205152	10/23/2025	ERIN PAVLIK	260.00
205153	10/23/2025	Fernwood Garden Center, LLC	637.00
205154	10/23/2025	Firstnet Services Provided By AT&T Mobility	2,822.61
205155	10/23/2025	Fitness Direct Service Inc	169.94
205156	10/23/2025	Fleming Sheet Metal Shop	1,200.00
205157	10/23/2025	Freedom Hill Land Management	785.00
205158	10/23/2025	Gresham Smith & Partners	1,404.53
205159	10/23/2025	J & M Supply Solutions	3,675.36
205160	10/23/2025	Jim's Auto Accessories Inc	9.71
205161	10/23/2025	KATE FREEMAN	100.00
205162	10/23/2025	Kimley-Horn & Associates, Inc	800.00
205163	10/23/2025	KREBS KUBOTA	9,340.85
205164	10/23/2025	Leaf Capital Funding LLC	668.26
205165	10/23/2025	Line to Line LLC	1,500.00
205166	10/23/2025	Mail Call	5,303.61
205167	10/23/2025	MAIN STREET MEDIA OF TN	908.80
205168	10/23/2025	Maury Co Government	16,390.79
205169	10/23/2025	Maury County 911	22,195.47
205170	10/23/2025	Maury Regional Hospital Marshall Medical Ctr	9,022.00
205171	10/23/2025	MICHAEL H WILLIAMSON	7,245.00
205172	10/23/2025	Mid TN Fence LLC	6,340.00
205173	10/23/2025	MID-SOUTH ELECTRIC INC	18,727.50
205174	10/23/2025	CONNIE M. CONRAD	75.00
205175	10/23/2025	Ed Morgan	1,000.00
205176	10/23/2025	HELEN D. ALEXANDER	75.00
205177	10/23/2025	Jon Bone	1,000.00
205178	10/23/2025	JUNE C. BOWMAN	75.00
205179	10/23/2025	L.M. COFFEY	75.00
205180	10/23/2025	SHARON G. MITCHELL	75.00
205181	10/23/2025	MORPHO USA, INC	21,888.00
205182	10/23/2025	MSD Environmental Services, Inc	13,500.00
205183	10/23/2025	MX-SPORT GRAFIX & AWARDS LLC	1,396.62
205184	10/23/2025	D Nickell Company LLC	315,875.90
205185	10/23/2025	Novatech Inc	1,150.99

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**POOLED CASH CHECK LISTING**

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205186	10/23/2025	OPTIMUS GARAGE NASHVILLE, LLC	2,250.00
205187	10/23/2025	Preventia Security	84.00
205188	10/23/2025	PROCARE PBM	48,970.94
205189	10/23/2025	Robert J Young Company LLC	225.84
205190	10/23/2025	Rogers Group Inc	567.00
205191	10/23/2025	Safe Industries	865.59
205192	10/23/2025	Simplot Turf & Horticulture	7,842.00
205193	10/23/2025	South Central Tennessee Development District	59.00
205194	10/23/2025	Southern Duplicating of Middle Tennessee	560.96
205195	10/23/2025	SRM Concrete	2,476.00
205196	10/23/2025	STS Distribution	4,340.00
205197	10/23/2025	Swarco Industries LLC	300.00
205198	10/23/2025	T WOOD INSPECTIONS	1,000.00
205199	10/23/2025	Tennessee One-Call	341.00
205200	10/23/2025	The Marbet Company	4,250.00
205201	10/23/2025	Uline	896.83
205202	10/23/2025	United Waste Haulers Of TN LLC	524.24
205203	10/23/2025	Unum Life Insurance Co Of Amer	3,322.40
205204	10/23/2025	VERIZON WIRELESS 00028	165.40
205205	10/23/2025	Verizon Wireless 03	41.97
205206	10/23/2025	Verizon Wireless 05	989.91
205207	10/23/2025	Verizon Wireless 07	1,160.84
205208	10/23/2025	Verizon Wireless 09	938.93
205209	10/23/2025	Verizon Wireless 10	787.90
205210	10/23/2025	VIKING CIVES MIDWEST	284,848.60
205211	10/23/2025	VOLUNTEER HOME SOLUTIONS	1,000.00
205212	10/23/2025	Volunteer Paving LLC	89.76
205213	10/23/2025	Vulcan Materials Co	7,762.67
205214	10/23/2025	Waynes Pest Control	835.00
205215	10/23/2025	Waypoint Business Solutions LLC	250.00
205216	10/23/2025	WM CORPORATE SERVICES, INC	18,432.75
205217	10/30/2025	Angela Tosh	95.00
205218	10/30/2025	Atmos Energy	2,232.45
205219	10/30/2025	Best One Tire	465.81
205220	10/30/2025	Break Time Services	99.00
205221	10/30/2025	BRIAN MCKELVY	35.00
205222	10/30/2025	Brookmeade Hardware & Supply	263.54
205223	10/30/2025	CARRIE ANN BELL	225.00
205224	10/30/2025	CHARTER COMMUNICATIONS	1,099.00
205225	10/30/2025	CHERYL SECREST	317.70
205226	10/30/2025	Chrysler Dodge Jeep Ram of Columbia	42,728.25
205227	10/30/2025	Cintas Corporation #241	1,404.26
205228	10/30/2025	City Of Col Employees Retireme	232,595.97
205229	10/30/2025	City Of Col Tn Retirement	23,436.58
205230	10/30/2025	CLINTON LEE	400.00
205231	10/30/2025	Colonial Life	6,831.00
205232	10/30/2025	Columbia Firefighter Assn	397.50
205233	10/30/2025	Columbia Neon Co	1,350.00
205234	10/30/2025	Columbia Oil Company Inc	3,789.92
205235	10/30/2025	COLUMBIA POWER & WATER SYSTEMS	8,187.13
205236	10/30/2025	COLUMBIA POWER & WATER SYSTEMS	762.95
205237	10/30/2025	COLUMBIA POWER & WATER SYSTEMS	1,428.81

**CITY OF COLUMBIA  
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**POOLED CASH CHECK LISTING**

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205238	10/30/2025	COLUMBIA POWER & WATER SYSTEMS	55.10
205239	10/30/2025	COLUMBIA POWER & WATER SYSTEMS	2,867.68
205240	10/30/2025	Columbia Powersports Supercenter	1,722.81
205241	10/30/2025	Cook's Pest Control Inc	117.00
205242	10/30/2025	Copycats Print Services Llc	107.70
205243	10/30/2025	Culleoka Company LLC	733.00
205244	10/30/2025	Cumberland Machine Co Inc	40,340.45
205245	10/30/2025	Duck River Electric	269.87
205246	10/30/2025	Annette Gerretse	62.44
205247	10/30/2025	Freedom Hill Land Management	510.00
205248	10/30/2025	IACP-INTERNATIONAL ASSOC OF	1,225.00
205249	10/30/2025	Impressions	1,521.00
205250	10/30/2025	KATE FREEMAN	75.00
205251	10/30/2025	Kenny Marshall	245.70
205252	10/30/2025	KRISTEN MEYERS	475.00
205253	10/30/2025	Lynch Equipment Sales	532.00
205254	10/30/2025	MAIN STREET MEDIA OF TN	122.08
205255	10/30/2025	MARIA CATHARINA VAN DEVENTER	150.00
205256	10/30/2025	MARK VINCENT PRUETT	200.00
205257	10/30/2025	Maury Co United Way	647.00
205258	10/30/2025	Maury County 911	8,041.17
205259	10/30/2025	Maury County Solid Waste	114,645.50
205260	10/30/2025	Maury Regional Hospital Marshall Medical Ctr	5,048.00
205261	10/30/2025	MEGAN FITZGERALD	200.00
205262	10/30/2025	MELISSA RAGER-AGUIAR	50.00
205263	10/30/2025	Candy J. Baxter	75.00
205264	10/30/2025	DONALD G. MYERS	75.00
205265	10/30/2025	EDITH A. WHITLEY	75.00
205266	10/30/2025	JEFFREY BROWN	75.00
205267	10/30/2025	KAREN A. PARKHURST	75.00
205268	10/30/2025	SANDRA KEPLER	75.00
205269	10/30/2025	NAFECO Inc	823.10
205270	10/30/2025	RANDY MCBROOM	238.70
205271	10/30/2025	HYWATER TITLE	94.00
205272	10/30/2025	Southeast Title of Murfreesboro, LLC	36.00
205273	10/30/2025	Robert J Young Company LLC	502.44
205274	10/30/2025	ROSE HILL CEMETERY ASSOCIATION	17,835.00
205275	10/30/2025	S & T WELDING	200.00
205276	10/30/2025	Siddons-Martin Emergency Group LLC	3,043.30
205277	10/30/2025	SIKES SERVICES, LLC	31,600.00
205278	10/30/2025	SONIA M SACHA	50.00
205279	10/30/2025	Southwest Electric Company	4,994.00
205280	10/30/2025	SRM Concrete	727.24
205281	10/30/2025	State Systems, LLC	440.00
205282	10/30/2025	TN Bureau Of Investigation	560.00
205283	10/30/2025	TN Dept of Labor & Workforce Dev B&E Unit	180.00
205284	10/30/2025	Tony Massey	245.70
205285	10/30/2025	TRISTAR FIRE TENNESSEE LLC	2,250.00
205286	10/30/2025	United Waste Haulers Of TN LLC	2,605.58
205287	10/30/2025	Verizon	3,468.26
205288	10/30/2025	Verizon Wireless 01	945.70
205289	10/30/2025	Verizon Wireless 04	4,008.52

**CITY OF COLUMBIA  
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**POOLED CASH CHECK LISTING**

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205290	10/30/2025	Wanda McClain	83.78
205291	10/30/2025	WASTEBUILT ENVIRONMENTAL SOLUTIONS, LLC	8,800.00
205292	10/30/2025	Waynes Pest Control	150.00
205293	10/30/2025	Waypoint Analytical, LLC	1,430.00

**GENERAL**

Total Purchase Cards:	\$ 140,675.83
Total Payroll Transfers:	\$ 1,698,471.19
Total Misc. Transfers:	\$ 1,214,783.61
Total Checks:	<u>\$ 1,454,861.59</u>
Total:	\$ 4,508,792.22

**STATE STREET AID**

Total Purchase Cards:	\$ -
Total Misc. Transfers:	\$ -
Total Checks:	<u>\$ 322,042.79</u>
Total:	\$ 322,042.79

**SANITATION**

Total Purchase Cards:	\$ 5,563.69
Total Payroll Transfers:	\$ 99,162.07
Total Misc. Transfers:	\$ 80,698.70
Total Checks:	<u>\$ 296,828.56</u>
Total:	\$ 482,253.02

**WASTEWATER**

Total Purchase Cards:	\$ 7,726.60
Total Payroll Transfers:	\$ 204,132.08
Total Misc. Transfers:	\$ 19,968.55
Total Checks:	<u>\$ 5,030,006.24</u>
Total:	\$ 5,261,833.47

**DRUG**

Total Purchase Cards:	\$ 341.55
Total Checks:	<u>\$ 1,030.65</u>
Total:	\$ 1,372.20

**INSURANCE**

Total Misc. Transfers:	\$ 25,094.38
Total Checks:	<u>\$ 182,979.94</u>
Total:	\$ 208,074.32

**CITY OF COLUMBIA  
DISBURSEMENT REPORT  
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**CAPITAL PROJECTS**

Total Purchase Cards:	\$	11,619.44
Total Misc. Transfers:	\$	138,355.38
Total Checks:	\$	<u>1,264,456.38</u>
Total:	\$	1,414,431.20

**GRANT**

Total Purchase Cards:	\$	-
Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>478,670.31</u>
Total:	\$	478,670.31

**IDB**

Total Purchase Cards:	\$	-
Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>263,346.75</u>
Total:	\$	263,346.75

**DEBIT SERVICE**

Total Misc. Transfers:	\$	-
Total Checks:	\$	<u>610,275.00</u>
Total:	\$	610,275.00

**Surplus Listing for Council Agenda 12/11/2025**

<b>Inv Id</b>	<b>Description</b>	<b>Serial#</b>	<b>Department</b>
3952	Apple iPhone 13 Mini		Finance
3953	2016 Chevy Impala	2G1WD5E36G1132881	Police
3954	2016 Chevy Impala	2G1WD5E34G1138386	Police
3955	2014 Chevy Impala	2G1WD5E39E1143211	Police
3956	2014 Chevy Impala	2G1WD5E37E1144423	Police
3957	2014 Chevy Impala	2G1WD5E31E1159614	Police
3958	2014 Chevy Impala	2G1WD5E32E1160352	Police
3959	(4) Segways		Police



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kim Dale, Assistant City Recorder, [kdale@columbiatn.com](mailto:kdale@columbiatn.com) , 931-560-1579

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**AGENDA ITEM TITLE:** APPROVE AND AUTHORIZE THE MAYOR TO EXECUTE THE SAAS LICENSE AGREEMENT WITH PM/AM FOR ALARM MANAGEMENT SYSTEM WITH AN AGREEMENT START DATE OF AUGUST 20, 2026 IN THE AMOUNT OF \$7,000 FOR YEAR 1 - CITY RECORDER'S OFFICE.

**RECOMMENDATION:** Approve.

**INFORMATION:** The City has used PM/AM Corporation for the last several years for the False Alarm Management Solution. The current Agreement expires August 19, 2026. The City would like to continue using their services. This new Agreement would be for 3 years at a cost of \$7,000 per year, expiring on August 19, 2029.

**CERTIFICATION:** The Chief Financial Officer certifies that \$7,000 is budgeted and unencumbered in General Govt - Misc. - Other Services.

**ATTACHMENTS:** Staff Report, Agreement.

PMAM Corporation

False Alarm Management Solution-SaaS License Agreement

GENERAL: This Agreement is a legally binding agreement between Columbia, TN, with its principal offices at 700 North Garden Street, Columbia, TN 38401 and PMAM Corporation ("PMAM" or "us")) and governs the terms and conditions that apply to delivery of Software as a Service ("SaaS") services as described in this Agreement.

1. The Term of this Agreement is three years.

2. SERVICE AND USE OF SERVICE: The SaaS is a software application service which PMAM provides via the internet referred to herein as False Alarm Management Solution ("FAMS"). The software is installed at a server at PMAM or at PMAM's election, at a third party. The service is used via internet or other data connection. PMAM grants to the Authority the non-exclusive, non-transferrable, and non-sublicensable rights to use the FAMS software. This license allows the Authority to use FAMS in order to process and store alarm permit related data. This license is for use to manage the Authority false alarm program, the Authority may not resell or distribute. This license covers and includes all related interfacing modules that may be used in order to interface FAMS with existing onsite applications and processes.

FAMS is used to manage False Alarm Reduction Ordinances. FAMS allows for the registration of new permits, bill for permit renewals, track false alarms, bill for false alarms, hold hearings, and generate reports for permits, alarms, and hearings. Also to maintain a citizen web-portal where citizens can apply for a new permit and pay online.

3. LICENSE VALIDITY: This license is valid so long as the Authority are current on service fees and have not breached any of the Authority obligations contained in this Agreement.

4. SERVICE FEES: A **\$583.33** monthly service fee is to be paid in advance. This monthly fee will be paid annually, in advance, in a single installment of **\$7,000** on the pre-arranged date agreed between the Authority and PMAM for 3 years.

Access to data and services is conditioned upon the timely payment of service fees. We recognize that as a governmental entity, the Authority are exempt from taxes. All amounts invoiced hereunder are due and payable within 30 days of the date of the invoice.

5. SERVICE AND SUPPORT: The following service and support is included within the monthly service fee: (a) training will be available to the Authority over the internet, and (b) customer service will be available from 8:30 am to 4:30 pm Central Standard Time, Monday through Friday, unless such day is a U.S. Federal or State holiday, via means of telephone or over the internet through the use of remote access software.

Setup and data conversion fees are one time only fees and are non refundable. If PMAM carries out an update or upgrade of the FAMS software it will be provided to the Authority free of charge. No guarantee is made that updates or upgrades will be available. If the Authority request a

False Alarm Management Solution SaaS License Agreement

modification to the FAMS software, PMAM will provide to the Authority a fee estimate and time estimate for providing the modification. At PMAM's election, the FAMS software modification shall be available to all of PMAM's customers.

6. SOFTWARE OWNERSHIP: All software and modules and modifications are the sole property of PMAM and all rights not expressly granted to the Authority in this Agreement are reserved by us. PMAM is the owner of title, copyright, and other intellectual property. The software is licensed, not sold. The rights of use in this Agreement refer only to the object code and not to the source code. The Authority may not reverse engineer, decompile, or otherwise disassemble the software. The FAMS or the SaaS services may not be copied or modified in any manner by the Authority. This Agreement does not grant to the Authority any rights to trademarks or service marks.

7. OWNERSHIP OF DATA: The Authority retain sole ownership of all data entered into FAMS during the operation of the Authority business and the lease of the software. We will use commercially reasonable efforts to keep the Authority data protected. Upon request we will provide backups to the Authority for the Authority storage.

8. DATA PRIVACY: The Authority and PMAM both agree to maintain and obligate our respective employees to maintain the confidentiality of all information not generally known relating to this Agreement and FAMS or the data of the other party which becomes accessible through the preparation and performance of this Agreement. This obligation will continue during the term of this agreement and after the termination or expiration of this agreement. We agree that the Authority obligation under this Section is subject to Tennessee Public Records Laws.

9. DATA ACCESS: PMAM will provide the Authority with 24/7 access to the Authority data at a minimum with 98% uptime, measured monthly, excluding the periods of maintenance, updates, upgrades, modification implementation, and Force Majeure Events (as defined herein). PMAM has the right to suspend or disconnect the service wholly or partly if necessary for repair, upgrade, or maintenance. PMAM will perform maintenance on a regular basis, communicate such maintenance on a reasonable basis, and if possible, communicate in advance and perform the maintenance on off-peak periods. If the Authority data becomes inaccessible due to problems at PMAM's facilities other than during periods of maintenance, updates, upgrades, modification implementation, or a Force Majeure Event, PMAM will refund 1 day of service fees for every hour the Authority are not able to access the Authority data for a maximum of sixty (60) days. Such payment is the sole remedy for failure of any service obligations or other breach of this Agreement by PMAM.

10. TERMINATION: There are no cancellation fees. To terminate this Agreement the Authority must provide to PMAM written notice of termination a minimum of 90 days prior to the Authority desired termination date. If the Authority terminate this Agreement, the Authority may receive the unused portion of the pre-paid monthly fees prorated over the months remaining of the twelve months the Authority paid to use the SaaS service; provided that no other fees will be refundable, including, without limitation, modification fees, setup and data conversion fees, and fees

False Alarm Management Solution-SaaS License Agreement

for additional or excess services. If the Authority fail to make timely payments or breach any other obligations, PMAM may immediately block access to FAMS and upon written notice to the Authority, terminate this Agreement effective immediately.

11. WARRANTY: PMAM represents and warrants that it has title and ownership of FAMS and has the authority to grant the license hereunder.

12. DISCLAIMER OF WARRANTY: THE SOFTWARE AND ITS RELATED MATERIAL ARE PROVIDED "AS IS" AND WITHOUT WARRANTY OF ANY KIND, AND PMAM EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE OR THAT THE SOFTWARE WILL MEET ANY CUSTOMER REQUIREMENTS. PMAM DOES NOT GUARANTEE THAT THE SERVICES WILL BE PERFORMED UNINTERRUPTED, TIMELY, ERROR FREE OR MALWARE FREE. THE AUTHORITY ACKNOWLEDGE THAT PMAM DOES NOT CONTROL THE TRANSFER OF DATA OVER COMMUNICATIONS FACILITIES, INCLUDING THE INTERNET, AND THAT THE SERVICE MAY BE SUBJECT TO LIMITATIONS, DELAYS AND OTHER PROBLEMS INHERENT IN THE USE OF SUCH COMMUNICATION FACILITIES. PMAM IS NOT RESPONSIBLE FOR ANY DELAYS, DELIVERY FAILURES, OR OTHER DAMAGE RESULTING FROM SUCH PROBLEMS.

13. LIABILITY: PMAM is released from its obligations to perform services under this Agreement if and to the extent that such failure is due to the occurrence of an act, event or condition which was not reasonably foreseeable and/or the consequences of which cannot reasonably be removed or avoided by PMAM, including, without limitation, national emergency, acts of God, strikes or other labor issues, disruption of electrical service, cable or network damage caused by a third party, or natural disasters (a "Force Majeure Event"). PMAM's liability arising out of or in connection with a defect or failure in service is limited to the correction of the defect or failure or alternatively, the re-performance of the service. IN NO EVENT WILL PMAM BE RESPONSIBLE FOR ANY INDIRECT OR CONSEQUENTIAL DAMAGE, LOSS OF PROFIT, LOSS OF USE, UNREALIZED SAVINGS, LOSS OF EARNINGS, OR BUSINESS OR PRODUCTION INTERRUPTION, INCIDENTAL, EXEMPLARY, OR PUNITIVE DAMAGES..

14. VARIOUS: This Agreement is governed by the laws of the State of Tennessee without giving effect to the conflict laws rules or choice of laws rules thereof. Venue for any action brought relating to this Agreement or the Authority use of the FAMS software shall be proper only in Columbia, Tennessee. The heading are convenience only and do not effect the terms or provisions hereof. This Agreement may not be assigned by the Authority. This Agreement contains the entire agreement of the parties and supersedes any prior or contemporaneous agreement or discussion. This Agreement may be amended only by written agreement signed by other parties.

PMAM Corporation

False Alarm Management Solution-SaaS License Agreement

IN WITNESS WHEREOF, the parties have duly executed this Contract as of the day and year last signed below.

The City of Columbia, TN

PMAM Corporation

**By:**

**By:**

**Date**

**Date**


**Attest:**

**Attest:**

**Date**

**Date**

\_\_\_\_\_

**Approved as to Legal Form:**  
  
\_\_\_\_\_  
**Jake Hubbell, City Attorney**



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** ACCEPTANCE OF THE CITY OF COLUMBIA ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025 – FINANCE - SPG, FINANCIALLY RESPONSIBLE CITY PROVIDING EXCELLENT SERVICES.

**RECOMMENDATION:** Accept the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2025.

**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 2025.

In previous years including the last fiscal year (FY 2024), 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, 2025.

Last year, the City applied for and received its twenty-sixth 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 2025 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 sixth "Popular Annual Financial Reporting Awards Program" (PAFR) for the FY 2024 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 2025 with the belief that we continue to meet program requirements. Columbia was one of several Tennessee cities to receive both awards last year. The FY 2025 PAFR will be handed out at the January City Council Meeting.

**ATTACHMENTS:** Copy of City of Columbia Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.



CITY OF COLUMBIA  
**ANNUAL  
COMPREHENSIVE  
FINANCIAL  
REPORT**

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

CITY OF COLUMBIA  
700 N. GARDEN STREET  
COLUMBIA, TN 38401  
[www.ColumbiaTn.gov](http://www.ColumbiaTn.gov)



**CITY OF COLUMBIA, TENNESSEE**

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PREPARED BY: CITY OF COLUMBIA FINANCE DEPARTMENT

DRAFT

# CITY OF COLUMBIA, TENNESSEE

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**INTRODUCTORY SECTION**



**DRAFT**



## FINANCE DEPARTMENT

December 10, 2025

*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, 2025 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, 2025. 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.



## FINANCE DEPARTMENT

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 2025 indicates a 3.6% unemployment rate (June 2025). The fiscal year unemployment data shows no change from the prior year. According to U.S. Census data, Maury County remains among top five fastest growing counties in Tennessee and top two fastest growing within the Nashville Metro MSA.



## FINANCE DEPARTMENT

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 more than 3,200 system-wide as of 2025, including over 500 providers (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.

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. In June 2025, GM announced the additional production of the gas-powered Chevrolet Blazer at the local plant starting in 2027. The addition of a conventional vehicle to the plant's assembly portfolio follows from the elimination of EV tax credits and temporary layoffs announced in September 2025.

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



## FINANCE DEPARTMENT

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 2025, 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. The Columbia IDB continued its partnership with Retail Strategies. In December 2025, Highland Capital announced the acquisition of the Columbia Mall and began phase 1 redevelopment of the site to include Academy Sports, Five Below, Beals and Ulta in addition to out parcel development in futures phases.

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. A special census by the U.S. Census Bureau highlights a 2025 population count of 48,885, representing an approximately 17.2% 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 2025 (2,871) increased by nine permits, representing a 0.3% increase. Total valuation for all residential building permits issued in 2025



FINANCE DEPARTMENT

increased approximately 40.5% from \$326.8 million to \$459.0 million. A five-year comparison of all building permits issued and related valuation follows:

<u>Fiscal Year:</u>	<u>2025</u>		<u>2024</u>		<u>2023</u>		<u>2022</u>		<u>2021</u>	
No. permits / Change prior yr.	2,871	0.3%	2,862	10.6%	2,588	12.1%	2,309	32.0%	1,749	18.0%
Permit Val. / Change prior yr.	\$459.0	40.5%	\$326.8	12.5%	\$290.5	41.5%	\$205.3	29.8%	\$158.2	81.0%

During the five year-period from fiscal year 2021 to fiscal year 2025, the number of *residential building permits* increased by 64.2% and permit valuation for residential increased by 190.1%.

**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 2026-2030 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 2025-2028*, the City’s strategic plan effective in fiscal year 2026, was adopted in June 2025. 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 2026 in the City’s fiscal year 2026-2030 CIP are:

- Public Works Storage/Fuel Facility – Phase 2.
- CARC Facility Improvements.
- Woodland Tennis Courts.
- Iron Bridge Replacement.
- Street Resurfacing.
- Intersection Improvements at Nashville Highway/Bear Creek Pike.
- “Columbia Works” infrastructure Improvements (high-impact Public Works projects city-wide).
- Mt. Olivet Bridge Improvement.
- Wayfinding Signage Project.
- Wastewater System improvements (Sewer Fund) including New Wastewater Treatment Plant.

Other *Columbia 2025-2030* plan initiatives completed or underway during fiscal year 2025 include:

- Expand recreational activities: pickleball/tennis complex.
- Significant progress on Southeast Downtown Roundabout at East 8<sup>th</sup>/South Main.
- “Smart” Traffic Signal upgrades to ensure Citywide coverage for public safety preemption.
- Significant progress on construction of canoe launch on Duck River is nearly complete.
- 16 Downtown façade projects are underway using Downtown Improvement Grant funds.



## FINANCE DEPARTMENT

### 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 \$54.4 million in fiscal year 2025. The ending *unassigned fund balance* of \$53.8 million represents 98.8% of fiscal year 2025 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, 2025. This was the 26<sup>th</sup> 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, 2024

*Christopher P. Morill*

Executive Director/CEO

# CITY OF COLUMBIA, TENNESSEE

## LIST OF ELECTED AND APPOINTED OFFICIALS

JUNE 30, 2025

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### Elected Officials

Mayor	Charles (Chaz) M. Molder
Vice Mayor	Randy McBroom
Council Member – Ward 1	Davena Hardison
Council Member – Ward 2	Charlie Huffman
Council Member – Ward 3	Cheryl Secrest
Council Member – Ward 4	Kenny Marshall
Council Member – Ward 5	Brian McKelvy

### Appointed Officials

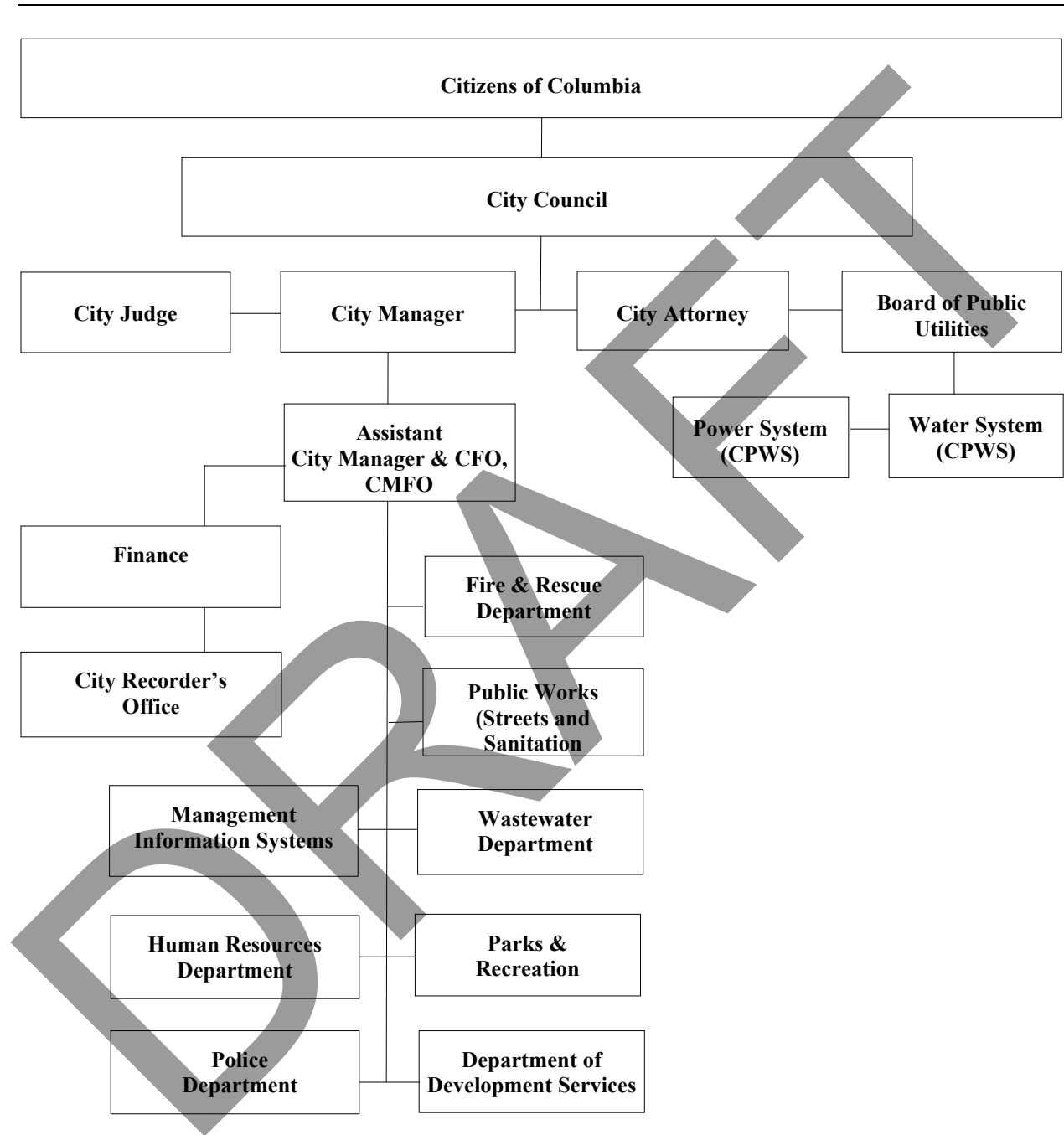
City Manager	Tony Massey
Assistant City Manager / CFO / City Recorder	Thad Jablonski*
City Engineer	Glenn Harper
Development Services Director	Paul Keltner
Fire Chief	Chris Cummins
Management Information Systems Director	Jonathon Stotler
Parks & Recreation Director	Mackel Reagan
Personnel Director	Wanda 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, 2025



### 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**



DRAFT

## 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, 2025, 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, 2025, 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, 2025, 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%, 68%, and 87%, 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 16 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 and other auditors 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 was 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 10, 2025, 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.

Cleveland, Tennessee  
December 10, 2025

DRAFT

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

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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, 2025. 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 \$484.6 million, compared to \$433.3 million in the prior fiscal year. Nearly \$144.5 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 \$72.8 million. In the prior year, this amount was approximately \$73.3 million. The decrease of \$0.5 million is due primarily to increased actual expenditures programmed for capital projects in the Capital Projects and Grants Funds.
- **General Fund - Fund Balance.** At the end of the current fiscal year, unassigned fund balance in the General Fund was \$53.8 million, or 98.8% of the \$54.4 million in General Fund actual expenditures (including *transfers out* to other funds). Total fund balance in the General Fund decreased approximately \$0.8 million from the prior year.
- **Budget.** The City's 2025 General Fund budget as originally adopted included \$5.0 million from accumulated fund balance. As amended, the final budget included accumulated budgeted fund balance of \$17.8 million. With actual expenditures (including transfers) exceeding actual revenues, fund balance in the General Fund decreased \$0.8 million during the year ended June 30, 2025.
- **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, recreational amenities including the Columbia Aquatics and Rec. Ctr., canoe launch on Duck River, and pickleball/tennis complex, Roundabout at East 8th/South Main, "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 \$72.7 million from \$30.2 million to \$102.9 million during the current fiscal year. Business-type Activities debt issued by the Sewer Fund accounted for an approximately \$73.8 million increase in proprietary fund debt. Approximately \$1.2 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.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

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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 nine 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.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

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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, 2025, 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 \$484.6 million at the close of the most recent fiscal year.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

***City of Columbia’s Net Position  
As of June 30, 2025***

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Current and other assets	\$ 151,339,673	\$ 97,466,797	\$ 305,615,446	\$ 186,872,111	\$ 456,955,119	\$ 284,338,908
Capital assets, net of accumulated depreciation	48,844,631	87,984,387	203,680,125	189,188,554	252,524,756	277,172,941
<b>Total assets</b>	<u>200,184,304</u>	<u>185,451,184</u>	<u>509,295,571</u>	<u>376,060,665</u>	<u>709,479,875</u>	<u>561,511,849</u>
<b>Deferred outflows of resources</b>	<u>8,410,277</u>	<u>11,187,527</u>	<u>1,238,717</u>	<u>1,998,929</u>	<u>9,648,994</u>	<u>13,186,456</u>
Current and other liabilities	12,057,907	8,698,146	57,836,378	44,911,635	69,894,285	53,609,801
Long-term liabilities outstanding	42,161,690	41,752,932	106,261,351	27,230,534	148,423,041	68,983,466
<b>Total liabilities</b>	<u>54,219,597</u>	<u>50,451,078</u>	<u>164,097,729</u>	<u>72,142,189</u>	<u>218,317,326</u>	<u>122,593,267</u>
<b>Deferred inflows of resources</b>	<u>15,230,617</u>	<u>17,605,132</u>	<u>940,886</u>	<u>1,427,164</u>	<u>16,171,503</u>	<u>19,032,296</u>
Net position:						
Net investment in capital assets	91,738,294	77,777,908	235,469,312	245,007,712	327,207,606	322,785,620
Restricted	10,213,459	10,213,459	2,716,303	2,530,694	12,929,762	12,744,153
Unrestricted	37,192,614	40,591,134	107,310,058	56,951,835	144,502,672	97,542,969
<b>Total net position</b>	<u>\$ 139,144,367</u>	<u>\$ 128,582,501</u>	<u>\$ 345,495,673</u>	<u>\$ 304,490,241</u>	<u>\$ 484,640,040</u>	<u>\$ 433,072,742</u>

The City’s net position increased by approximately \$51.5 million, or 11.8%, 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). The remaining increase to net position follows from increased current assets due to rate increases and subsequent increased receipts in the Water and Sewer Funds.

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 \$327.2 million, or 67.5%, 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.

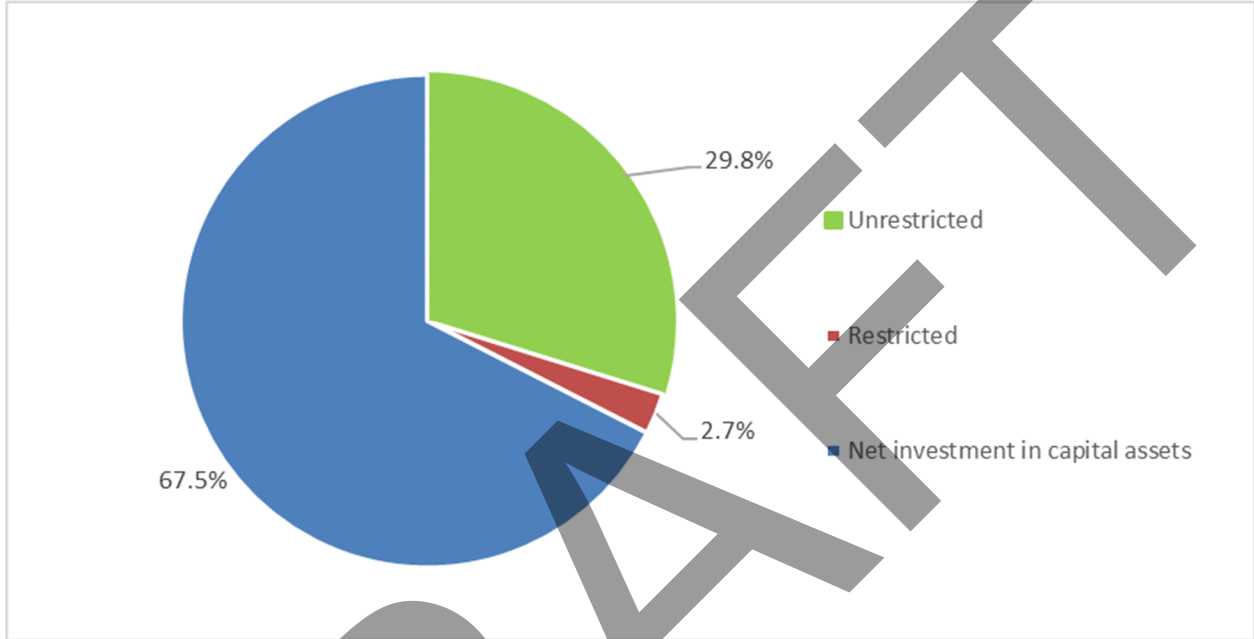
Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to repay these liabilities. A portion of the City’s net position, \$12.9 million, or 2.7%, 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 \$144.5 million, or 29.8%, is unrestricted net position that may be used to meet the government’s ongoing obligations to citizens and creditors.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

### *Restricted, Unrestricted and Net Investment in Capital Assets As of June 30, 2025*



Governmental and business-type activities' net position represented \$139.1 million and \$345.5 million, respectively, of total net position for the City in 2025. Governmental activities and business-type activities contributed \$10.6 million and \$41.0 million, respectively, to increased net position compared to the prior fiscal year. Key elements of this increase are as follows:

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

***City of Columbia’s Changes in Net Position  
Year ended June 30, 2025***

	Governmental Activities		Business-Type Activities			Total	
	2025	2024	2025	2024	2025	2024	
<b>Revenues:</b>							
<b>Program revenues:</b>							
Charges for services	\$ 8,989,517	\$ 8,176,026	\$157,527,069	\$135,171,330	\$166,516,586	\$143,347,356	
Operating grants and contributions	7,619,442	7,324,833			7,619,442	7,324,833	
Capital grants and contributions	1,401,713	457,116	14,650,616	10,195,942	16,052,329	10,653,058	
<b>General revenues:</b>							
Property taxes	14,211,150	13,582,620	-	-	14,211,150	13,582,620	
Sales taxes	19,713,444	19,249,439	-	-	19,713,444	19,249,439	
Other local taxes and fees	5,662,457	5,617,226	-	-	5,662,457	5,617,226	
Miscellaneous	2,280,469	3,848,742	1,226,713	1,959,496	3,507,182	5,808,238	
<b>Total revenues</b>	<u>59,878,192</u>	<u>58,256,002</u>	<u>173,404,398</u>	<u>147,326,768</u>	<u>233,282,590</u>	<u>205,582,770</u>	
<b>Expenses:</b>							
General government	13,848,342	8,598,861	-	-	13,848,342	8,598,861	
Police	11,150,641	11,954,939	-	-	11,150,641	11,954,939	
Fire	9,163,956	10,119,975	-	-	9,163,956	10,119,975	
Drug & education prevention	36,827	131,510	-	-	36,827	131,510	
Public works-streets	4,685,351	5,915,950	-	-	4,685,351	5,915,950	
Development services	2,897,537	2,161,598	-	-	2,897,537	2,161,598	
Sanitation	4,515,315	4,394,818	-	-	4,515,315	4,394,818	
Parks and recreation	4,522,481	3,788,719	-	-	4,522,481	3,788,719	
Interest on long-term debt	220,785	302,537	-	-	220,785	302,537	
Power	-	-	104,350,862	92,379,659	104,350,862	92,379,659	
Water	-	-	14,974,739	14,027,715	14,974,739	14,027,715	
Sewer	-	-	11,348,456	10,672,782	11,348,456	10,672,782	
<b>Total expenses</b>	<u>51,041,235</u>	<u>47,368,907</u>	<u>130,674,057</u>	<u>117,080,156</u>	<u>181,715,292</u>	<u>164,449,063</u>	
Increase (decrease) in net position before transfers	8,836,957	10,887,095	42,730,341	30,246,612	51,567,298	41,133,707	
Transfers	1,724,909	1,845,079	(1,724,909)	(1,845,079)	-	-	
<b>Changes in net position</b>	<u>10,561,866</u>	<u>12,732,174</u>	<u>41,005,432</u>	<u>28,401,533</u>	<u>51,567,298</u>	<u>41,133,707</u>	
<b>Net position-beginning</b>	128,582,501	115,850,327	304,490,241	277,894,838	433,072,742	393,745,165	
Error correction	-	-	-	(1,806,130)	-	(1,806,130)	
<b>Net position-ending</b>	<u>\$139,144,367</u>	<u>\$128,582,501</u>	<u>\$345,495,673</u>	<u>\$304,490,241</u>	<u>\$484,640,040</u>	<u>\$433,072,742</u>	

# CITY OF COLUMBIA, TENNESSEE

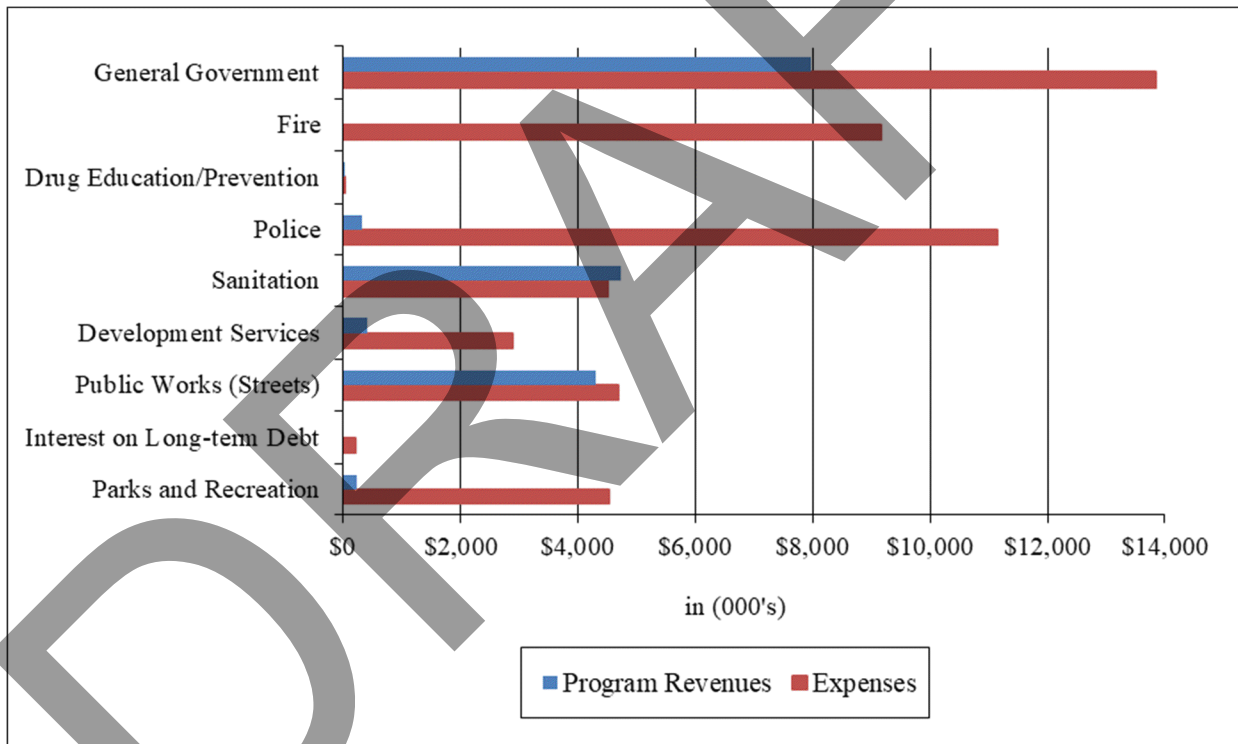
## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

### Governmental Activities

Governmental activities increase in net position from FY 2024 to FY 2025 is \$10.6 million, or 8.2%. The primary factor underlying this increase is actual revenues exceeding actual expenditures. 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. Property and 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, also stimulated general tax revenues. Local sales tax generated \$0.5 million, or 2.4%, over prior year collections.

### ***Expenses and Program Revenues – Governmental Activities Year ended June 30, 2025***



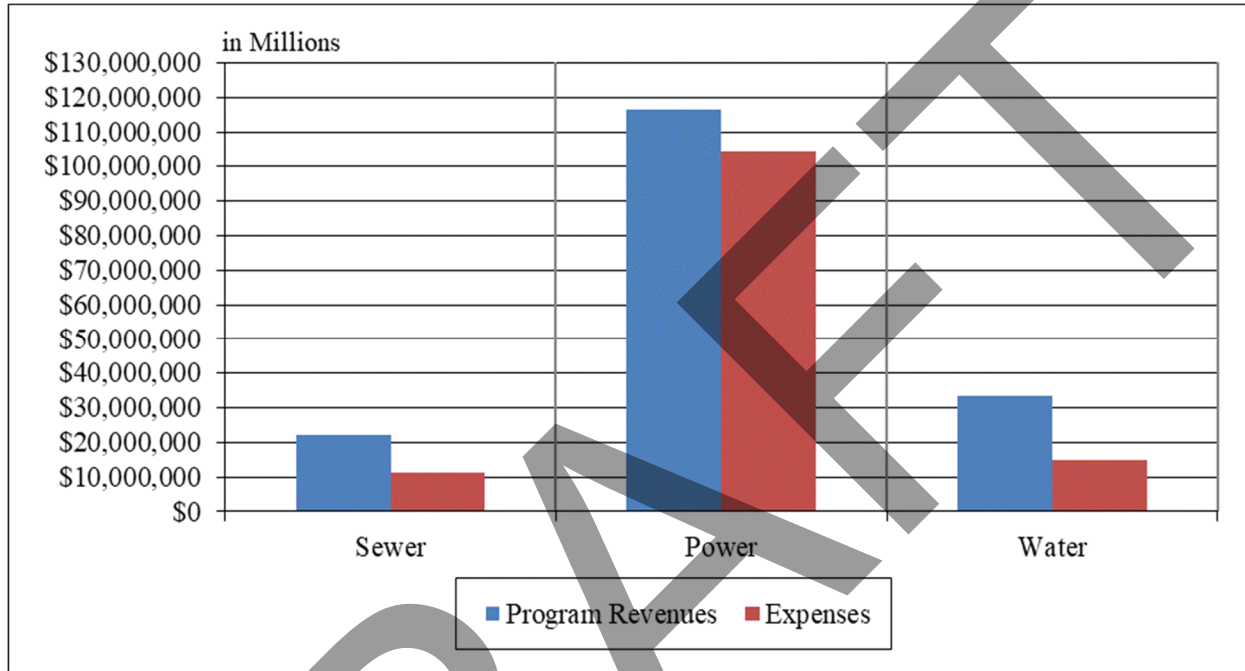
As the graph above shows, Public Safety (Police, Fire, and Drug Education/Prevention) expenses represent the largest share of governmental activities, i.e., nearly half, reflecting the City’s commitment to maintaining a safe community. Public Works (Streets) expenses were also a substantial activity,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

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

### *Expenses and Program Revenues – Business-type Activities Year ended June 30, 2025*



### Business-Type Activities

Business-type activities increased the City’s net position by \$41.0 million, accounting for 79.5% 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 \$26.1 million, or 17.7%, compared to the prior fiscal year. Most of the increase in business activities revenues are due to increased charges for services, which represents 85.7% of increased revenue from 2024 to 2025. The increase in business-type activities’ revenues was primarily due to rate increases in the Sewer and Water Funds and subsequent actual revenues received.

Expenses of business type-activities increased \$13.6 million, or 11.6%, compared to the prior fiscal year. Business-type activities’ expenses were increased primarily due to increased Power expenses, accounting for 88.1% 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 due to hotter versus cooler days during the year, which impacts the cost of electricity.

### **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.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

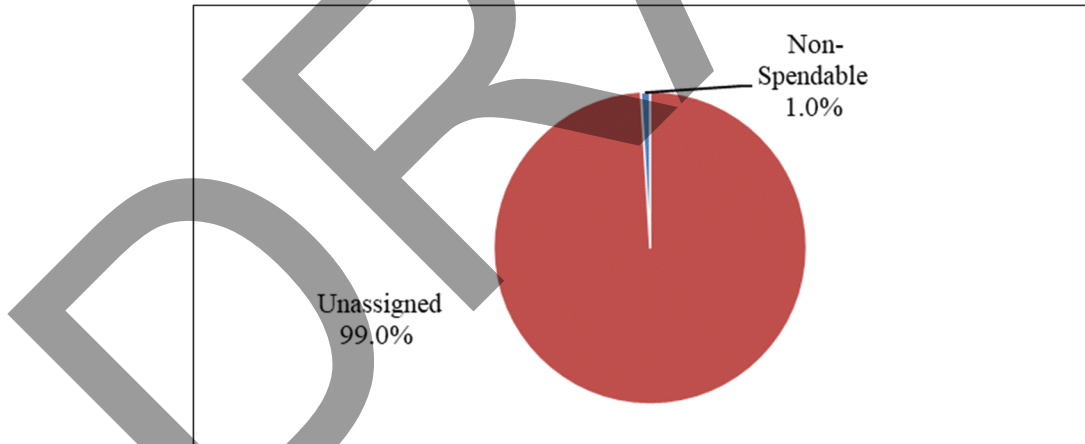
### *Governmental Funds*

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, 2025, the City’s governmental funds reported combined ending fund balances of \$72.8 million, representing a decrease of \$0.5 million in comparison with the prior year of approximately \$73.3 million. The decrease is primarily due to increased investment in capital assets, including new recreational amenities and expanded level of service. In addition, several major projects were completed or nearly completed during FY 2025 that began during previous periods. Finally, increased revenues over expenditures and cost containment measures implemented to stay within current year revenues resulted in a neutral impact to ending fund balances across the City’s governmental funds.

The General Fund is the chief operating fund of the City. The 2025 ending fund balance of \$53.8 million, represents a decrease of \$0.8 million compared to 2024. As shown in the graph below, the fiscal year 2025 General Fund ending balance is comprised of \$0.5 million, or 1.0%, in non-spendable funds for inventory and prepaid items, and \$53.3 million, or 99.0%, in unassigned funds.

### **General Fund – Fund Balance Composition – June 30, 2025**



The most significant continuing revenue sources in the General Fund are derived from taxes. During the current fiscal year, taxes represented \$39.4 million, or 75.8%, of total General Fund revenues. Taxes in the General Fund increased \$0.8 million, or 2.1%, in 2025 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 2025 compared to \$19.2 million in 2024, an increase of 2.4%. Property tax revenue – the General Fund’s most stable source of revenue - increased to \$14.2 million in 2025 compared to \$13.6 million in 2024, a 4.6% increase over the prior year.

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

The Sanitation Fund is funded by user fees from solid waste collection and disposal operations. Sanitation had a fund balance of \$2.4 million as of June 30, 2025. This balance represents an increase of \$0.5 million over the prior year. The increase in fund balance was primarily due to actual current revenues exceeding current year expenditures. With plans to program grant proceeds to acquire new equipment in the following year, management implemented cost containment measures to stay within current year revenues resulting in the increase in fund balance.

The fund balance in the Capital Projects Fund decreased to \$6.4 million as of the end of 2025, a decrease of \$1.7 million. Approximately \$14.5 million was spent on programmed capital improvement projects during 2025. During the year, \$13.4 million was transferred in from the General Fund. With the establishment of a Grants Fund in 2025, \$0.9 million was transferred out to the Grants Fund. During 2025, capital projects included the completion of Fire Station No. 1 improvements, Phase I of Public Works storage/fuel facility renovations, and the Fairview Park Splash Pad. Progress on other capital projects includes Iron Bridge replacement (design/ROW), second exit/rail crossing at Ridley Sports Complex, and acquisition and improvements to the Columbia Aquatics and Rec. Ctr.

### Budgetary Highlights

#### *Original budget compared to final budget*

The fiscal year 2025 original and final budgets (both including transfers) for the General Fund as follows:

Fund	Original Budget	Final Budget	Variance
<b>General Fund</b>			
Council, Attorney & Court	\$ 476,025	\$ 476,026	\$ 1
City Manager's Office	842,672	842,672	-
Management Information Systems	787,119	613,428	(173,691)
Finance	606,399	717,914	111,515
City Recorder	593,889	593,945	56
Personnel	336,043	224,911	(111,132)
General Government (incl. Tourism)	6,763,843	9,570,727	2,806,884
Police Department	11,382,394	11,638,703	256,309
Fire & Rescue	9,392,452	9,797,922	405,470
Streets & Maintenance	4,220,847	4,220,847	-
Development Services	2,459,470	2,525,470	66,000
Parks & Recreation	3,195,767	3,880,531	684,764
Transfers	<u>6,246,091</u>	<u>15,837,649</u>	<u>9,591,558</u>
<b>Total General Fund</b>	<u>\$ 47,303,011</u>	<u>\$ 60,940,745</u>	<u>\$ 13,637,734</u>
*Expenditures plus transfers out			

The original General Fund budget was \$47.3 million (including transfers) for the current fiscal year. The final budget (including transfers) was increased \$13.6 million to \$60.9 million. During the year, the budget was amended to include *transfers out* to capital projects (\$13.7 million) and grants (\$0.8 million).

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

*Final budget compared to actual results*

In the General Fund, the 2025 final budgeted expenditures (including transfers) of \$60.9 million anticipated \$44.7 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 \$14.5 million allocation from fund balance. Actual results for the year reflect a decrease of fund balance of approximately \$0.8 million.

Actual current revenues for the year were approximately \$53.6 million, representing \$8.9 million more than anticipated. As noted, only \$0.8 million in budgeted fund balance was used to supplement current year revenues during 2025. Cost containment measures implemented by management allowed the City to finish the year with \$53.0 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, 2025 was approximately \$434.5 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, 2025***

	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>
	<u>Activities</u>	<u>Activities</u>	
<b>Land and land improvements</b>	\$ 36,631,338	\$ 4,415,504	\$ 41,046,842
<b>Construction in progress</b>	15,295,902	125,234,400	140,530,302
<b>Buildings and improvements</b>	25,720,183	98,961,884	124,682,067
<b>Machinery and equipment</b>	35,177,116	26,498,945	61,676,061
<b>Infrastructure (plant and lines)</b>	91,222,656	274,374,356	365,597,012
<b>Right to use assets</b>	-	457,186	457,186
<b>Total Capital Assets</b>	\$ 204,047,195	\$ 529,942,275	\$ 733,989,470
Total accumulated depreciation	\$ 103,275,324	\$ 196,205,858	\$ 299,481,182
<b>Net of accumulated depreciation</b>	<b>\$ 100,771,871</b>	<b>\$ 333,736,417</b>	<b>\$ 434,508,288</b>

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

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

- Construction related to Fire Station No. 1 improvements (completed),
- Phase I, Public Works storage/fuel facility renovations (completed),
- Fairview Park Splash Pad (completed)
- Second exit/rail crossing at Ridley Sports Complex
- Acquisition and improvements to the Columbia Aquatics and Rec. Ctr.
- Iron Bridge replacement design and ROW cdompleted in 2025,
- 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-29.

### *Long-term Debt*

At the end of the current year, the City of Columbia had outstanding debt of approximately \$102.9 million. \$8.8 million of the City’s outstanding debt is governmental activities’ general obligation debt. Of this amount, \$87.8 million comprises general obligation bonds backed by the full faith and credit of the government. Of the \$94.1 million of business-type activities debt, \$79.0 million is comprised of general obligation bonds of the Sewer Fund and \$15.1 million is secured by Water Fund revenues.

### ***City of Columbia’s Outstanding Debt As of June 30, 2025***

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>General obligation bonds *</b>	\$ 8,790,000	\$ 79,000,000	\$ 87,790,000
<b>Capital outlay notes</b>	-	-	-
<b>Revenue and tax bonds *</b>	-	\$ -	-
<b>Revenue bonds *</b>	-	15,120,102	15,120,102
<b>Capital lease</b>	-	-	-
<b>Total Outstanding Debt</b>	\$ 8,790,000	\$ 94,120,102	\$ 102,910,102

\*Presented net of original issuance discounts and premiums

The City’s outstanding debt increased by \$72.9 million, i.e., 4.6 times the prior year amount, during 2025. The Sewer Fund issued GO bonds (2024 series) during 2025 to finance the new Wastewater Treatment Plant Project, which led to the significant increase in outstanding debt.

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](#).

# CITY OF COLUMBIA, TENNESSEE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

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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-30.

### **Economic Factors and Next Year's Budget and Rates**

Residential population growth continued to increase in fiscal year 2025 with growth in turn anticipated to increase in fiscal year 2026. Columbia's most recent population statistic for 2025 is 48,885 using US Census Bureau special census data collected. The 2025 population count represents an increase of approximately 3.3% compared to the 2024 estimate. 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 2025 (2,871), which represents an increase of nine permits, or 0.3%, compared to fiscal year 2024. Fiscal year 2026 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 August 2025 for the City was 3.4%, a decrease of 0.1% since August 2024. Maury County unemployment stood at 3.1% in the same period, compared to 3.6% for the State of Tennessee and a national average of 4.5% (not seasonally adjusted).

In addition to the unemployment rate, factors considered in preparing the City's budget for fiscal year 2026 included:

- Property tax is the most stable source of revenue for the City. The property tax rate levied in fiscal year 2026 is \$0.8251. Fiscal year 2026 budgeted property taxes comprise 27.8% of overall budgeted General Fund operating revenues. The 2025 budget anticipated \$13.0 million in property tax revenue, which actual 2024 property tax revenue totaled approximately \$13.2 million. Other revenue sources are subject to some degree of fluctuation in economic cycles.
- Local sales tax for fiscal year 2025 continued to represent the largest single source of revenue in the General Fund. Fiscal year 2026 budgeted local sales tax represents 38.7% of total operating revenue budgeted. The 2025 budget anticipates \$18.9 million in local sales tax revenue.
- The City continues to follow the *Columbia 2025-2028* strategic plan focused on fiscal responsibility, quality of life, strong public safety, community engagement and commitment to a strong downtown Columbia and the City as a whole.
- The City updates and adopts a five-year Capital Improvements Program (CIP) annually. The fiscal year 2026-2030 CIP anticipates the expenditure of \$52.7 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**



DRY

# CITY OF COLUMBIA, TENNESSEE

## STATEMENT OF NET POSITION

JUNE 30, 2025

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total Primary Government</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 29,453,172	\$ 49,647,625	\$ 79,100,797
Investments	47,999,107	95,905,989	143,905,096
Restricted assets:			
Cash and cash equivalents:			
Customer deposits	-	5,499,436	5,499,436
Debt service	-	2,253,754	2,253,754
Receivables, net of allowance for uncollectible	21,158,232	10,336,785	31,495,017
Internal balances	258,775	(258,775)	-
Inventories	3,998	3,631,545	3,635,543
Prepaid items	539,149	234,880	774,029
Net OPEB asset	-	470,497	470,497
Other assets	-	7,837,418	7,837,418
Capital assets:			
Land and other nondepreciable assets	51,927,240	129,649,904	181,577,144
Capital assets, net of accumulated depreciation	48,844,631	204,086,513	252,931,144
 Total assets	 200,184,304	 509,295,571	 709,479,875
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charge on refunding	31,564	102,920	134,484
Deferred pension outflows	4,784,849	714,975	5,499,824
Deferred OPEB outflows	3,593,864	420,822	4,014,686
 Total deferred outflows of resources	 8,410,277	 1,238,717	 9,648,994

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

# CITY OF COLUMBIA, TENNESSEE

## STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total Primary Government
<b>LIABILITIES</b>			
Accounts payable	3,465,383	10,694,273	14,159,656
Accrued and other payables	5,000,338	2,807,828	7,808,166
Customer deposits	-	5,499,436	5,499,436
Due to other governments	-	50	50
Unearned revenue	1,967,938	36,285,857	38,253,795
Long-term liabilities, due within one year	1,624,248	2,548,934	4,173,182
Long-term liabilities, due in more than one year	8,806,360	101,461,014	110,267,374
Long-term liabilities, net pension liability	28,485,408	4,256,440	32,741,848
Long-term liabilities, net OPEB liability	4,869,922	541,101	5,411,023
Long-term liabilities, TVA advances	-	2,796	2,796
Total liabilities	54,219,597	164,097,729	218,317,326
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred OPEB inflows	1,278,330	616,566	1,894,896
Deferred revenue	13,952,287	324,320	14,276,607
Total deferred inflows of resources	15,230,617	940,886	16,171,503
<b>NET POSITION</b>			
Net investment in capital assets	91,738,294	235,469,312	327,207,606
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
OPEB asset	-	470,497	470,497
Debt service	-	2,245,806	2,245,806
Solid waste disposal	1,830,456	-	1,830,456
Unrestricted	37,192,614	107,310,058	144,502,672
Total net position	\$ 139,144,367	\$ 345,495,673	\$ 484,640,040

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

# CITY OF COLUMBIA, TENNESSEE

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>PRIMARY GOVERNMENT</b>				
Governmental activities -				
General government	\$ 13,848,342	\$ 1,073,326	\$ 5,924,105	\$ 979,601
Public safety -				
Police	11,150,641	204,461	119,116	-
Fire	9,163,956	-	-	-
Drug education and prevention	36,827	14,549	-	-
Public works	4,685,351	2,735,758	1,576,221	-
Development services	2,897,537	-	-	422,112
Parks and recreation	4,522,481	235,356	-	-
Sanitation	4,515,315	4,726,067	-	-
Interest on long-term debt	220,785	-	-	-
Total governmental activities	<u>51,041,235</u>	<u>8,989,517</u>	<u>7,619,442</u>	<u>1,401,713</u>
Business-type activities -				
Sewer system	11,348,456	20,271,617	-	1,949,265
Power system	104,350,862	116,176,883	-	270,508
Water system	14,974,739	21,078,569	-	12,430,843
Total business-type activities	<u>130,674,057</u>	<u>157,527,069</u>	<u>-</u>	<u>14,650,616</u>
Total primary government	<u>\$ 181,715,292</u>	<u>\$ 166,516,586</u>	<u>\$ 7,619,442</u>	<u>\$ 16,052,329</u>
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				
Ending				

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

<b>Net (Expense) Revenue and Changes in Net Position</b>		
<b>Primary Government</b>		
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (5,871,310)	\$ -	\$ (5,871,310)
(10,827,064)	-	(10,827,064)
(9,163,956)	-	(9,163,956)
(22,278)	-	(22,278)
(373,372)	-	(373,372)
(2,475,425)	-	(2,475,425)
(4,287,125)	-	(4,287,125)
210,752	-	210,752
(220,785)	-	(220,785)
<u>(33,030,563)</u>	<u>-</u>	<u>(33,030,563)</u>
-	10,872,426	10,872,426
-	12,096,529	12,096,529
-	<u>18,534,673</u>	<u>18,534,673</u>
-	<u>41,503,628</u>	<u>41,503,628</u>
(33,030,563)	41,503,628	8,473,065
14,211,150	-	14,211,150
19,713,444	-	19,713,444
1,865,262	-	1,865,262
837,378	-	837,378
1,864,664	-	1,864,664
1,045,174	-	1,045,174
49,979	-	49,979
1,883,631	-	1,883,631
396,838	1,226,713	1,623,551
1,724,909	<u>(1,724,909)</u>	-
<u>43,592,429</u>	<u>(498,196)</u>	<u>43,094,233</u>
10,561,866	41,005,432	51,567,298
<u>128,582,501</u>	<u>304,490,241</u>	<u>433,072,742</u>
<u>\$ 139,144,367</u>	<u>\$ 345,495,673</u>	<u>\$ 484,640,040</u>

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

**CITY OF COLUMBIA, TENNESSEE**

**GOVERNMENTAL FUNDS - BALANCE SHEET**

JUNE 30, 2025

	<u>General</u>	<u>Sanitation</u>	<u>Capital Project</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 13,638,379	\$ 1,102,008	\$ 3,067,491	\$ 10,289,951	\$ 28,097,829
Investments	43,621,267	1,085,237	3,292,603	-	47,999,107
Receivables, net of allowance for uncollectibles:					
Taxes	14,878,276	-	-	-	14,878,276
Accounts receivables	205,466	-	252,128	1,200	458,794
Due from other governments	4,798,054	193,771	48,115	648,764	5,688,704
Due from other funds	-	392,121	175,113	63,614	630,848
Inventories	3,998	-	-	-	3,998
Prepaid items	509,729	26,881	-	2,539	539,149
 Total assets	 <u>\$ 77,655,169</u>	 <u>\$ 2,800,018</u>	 <u>\$ 6,835,450</u>	 <u>\$ 11,006,068</u>	 <u>\$ 98,296,705</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,788,425	\$ 341,891	\$ 122,144	\$ 796,094	\$ 3,048,554
Accrued liabilities	1,774,187	89,792	274,178	-	2,138,157
Other payables	3,099,090	-	-	-	3,099,090
Due to other funds	564,736	2,508	-	-	567,244
Unearned revenue	1,967,938	-	-	-	1,967,938
Total liabilities	<u>9,194,376</u>	<u>434,191</u>	<u>396,322</u>	<u>796,094</u>	<u>10,820,983</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	14,673,465	-	-	-	14,673,465
Unavailable revenue - other	21,044	-	-	5,071	26,115
Total deferred inflows of resources	<u>14,694,509</u>	<u>-</u>	<u>-</u>	<u>5,071</u>	<u>14,699,580</u>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventories	3,998	-	-	-	3,998
Prepaid items	509,729	26,881	-	2,539	539,149
Restricted for:					
Roads and streets	-	-	-	3,891,596	3,891,596
Public safety	-	-	-	404,879	404,879
Industrial Development Board	-	-	-	4,211,070	4,211,070
Solid waste disposal	-	2,338,946	-	-	2,338,946
Grant expenditures	-	-	-	1,350,978	1,350,978
Committed to:					
Debt service	-	-	-	343,841	343,841
Capital projects	-	-	6,439,128	-	6,439,128
Unassigned	53,252,557	-	-	-	53,252,557
Total fund balances	<u>53,766,284</u>	<u>2,365,827</u>	<u>6,439,128</u>	<u>10,204,903</u>	<u>72,776,142</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 77,655,169</u>	<u>\$ 2,800,018</u>	<u>\$ 6,835,450</u>	<u>\$ 11,006,068</u>	<u>\$ 98,296,705</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, 2025

Differences in amounts reported for governmental activities in the statement of net position on pages and A-3 and A-4, and A-5:

Fund balances – total governmental funds		\$ 72,776,142
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.		100,771,871
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.		747,293
The internal service fund is used by management to charge costs of medical and dental insurance to individuals. The assets and liabilities in the internal service fund are included in the governmental activities in the statement of net position.		1,543,033
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.		(4,869,922)
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	\$ 2,761,011	
Experience loss - pension plan	1,695,550	
Earnings variance - pension plan	328,288	
Contributions to OPEB plan	296,084	
Experience loss- OPEB plan	1,571,105	
Earnings variance- OPEB plan	1,404,635	
Change of assumption - OPEB plan	322,040	
Deferred inflows:		
Experience gain - OPEB plan	(941,283)	
Earnings variance - OPEB plan	(337,047)	7,100,383
The net pension liability is not due and payable in the current period and is not reported in the funds.		
		(28,485,408)
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	(8,790,000)	
Less deferred refunding and issue premiums	(240,577)	
Compensated absences	(1,368,467)	
Accrued interest payable	(39,981)	(10,439,025)
Net position of governmental activities		<u>\$ 139,144,367</u>

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, 2025

	<u>General</u>	<u>Sanitation</u>	<u>Capital Project</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Taxes	\$ 39,360,323	\$ -	\$ -	\$ -	\$ 39,360,323
Licenses and permits	3,376,974	-	-	-	3,376,974
Intergovernmental	6,402,816	-	-	2,240,228	8,643,044
Charges for services	707,893	4,726,067	-	-	5,433,960
Fines and forfeitures	200,903	-	-	19,861	220,764
Miscellaneous	1,860,184	73,831	206,110	508,809	2,648,934
Total revenues	<u>51,909,093</u>	<u>4,799,898</u>	<u>206,110</u>	<u>2,768,898</u>	<u>59,683,999</u>
<b>EXPENDITURES</b>					
Current:					
General government	8,281,211	-	-	-	8,281,211
Public safety:					
Police	11,166,261	-	-	-	11,166,261
Fire	9,384,458	-	-	-	9,384,458
Drug education and prevention	-	-	-	36,827	36,827
Public works	3,918,144	-	-	1,226,832	5,144,976
Development services	2,196,650	-	-	-	2,196,650
Parks and recreation	3,953,347	-	-	-	3,953,347
Sanitation	-	4,208,473	-	-	4,208,473
Industrial Development Board	-	-	-	700,887	700,887
Capital outlay	-	-	14,469,533	984,508	15,454,041
Debt service:					
Principal retirements	-	-	-	1,154,156	1,154,156
Interest and fiscal charges	-	-	-	242,531	242,531
Total expenditures	<u>38,900,071</u>	<u>4,208,473</u>	<u>14,469,533</u>	<u>4,345,741</u>	<u>61,923,818</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,009,022</u>	<u>591,425</u>	<u>(14,263,423)</u>	<u>(1,576,843)</u>	<u>(2,239,819)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,724,909	-	13,441,504	3,067,268	18,233,681
Transfers out	<u>(15,537,647)</u>	<u>(76,063)</u>	<u>(895,062)</u>	<u>-</u>	<u>(16,508,772)</u>
Total other financing sources (uses)	<u>(13,812,738)</u>	<u>(76,063)</u>	<u>12,546,442</u>	<u>3,067,268</u>	<u>1,724,909</u>
Net change in fund balances	(803,716)	515,362	(1,716,981)	1,490,425	(514,910)
<b>FUND BALANCE, beginning</b>	<u>54,570,000</u>	<u>1,850,465</u>	<u>8,156,109</u>	<u>8,714,478</u>	<u>73,291,052</u>
<b>FUND BALANCE, ending</b>	<u>\$ 53,766,284</u>	<u>\$ 2,365,827</u>	<u>\$ 6,439,128</u>	<u>\$ 10,204,903</u>	<u>\$ 72,776,142</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, 2025

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	\$ (514,910)
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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.	17,050,066
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The net effect of various transactions involving capital assets to decrease net position.	(4,646)
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Depreciation expense on governmental capital assets are included in the statement of activities.	(4,257,936)
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Net loss of the internal service fund are reported with governmental activities.	(274,929)
--	-----------

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	\$ 1,154,285	
Amortization of bond premium and refundings	<u>21,617</u>	1,175,902

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	(76,281)	
Change in net pension liability and related deferrals	(1,578,823)	
Change in net OPEB liability and related deferrals	<u>(1,139,304)</u>	<u>(2,794,408)</u>

Certain governmental revenues will not be collected for several months after the fiscal year and are deferred in the governmental funds.	<u>182,727</u>
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Change in net position of governmental activities	<u>\$ 10,561,866</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 33,232,988	\$ 33,232,988	\$ 39,360,323	\$ 6,127,335
Licenses and permits	1,163,800	1,163,800	3,376,974	2,213,174
Intergovernmental	5,440,000	5,901,444	6,402,816	501,372
Charges for services	285,000	522,518	707,893	185,375
Fines and forfeitures	232,000	232,000	200,903	(31,097)
Miscellaneous	236,000	310,335	1,860,184	1,549,849
Total revenues	<u>40,589,788</u>	<u>41,363,085</u>	<u>51,909,093</u>	<u>10,546,008</u>
<b>EXPENDITURES</b>				
Current:				
General government	10,405,990	13,039,623	8,281,211	4,758,412
Public safety:				
Police	11,382,394	11,638,703	11,166,261	472,442
Fire	9,392,452	9,797,922	9,384,458	413,464
Public works	4,220,847	4,220,847	3,918,144	302,703
Development services	2,459,470	2,525,470	2,196,650	328,820
Parks and recreation	3,195,767	3,880,531	3,953,347	(72,816)
Total expenditures	<u>41,056,920</u>	<u>45,103,096</u>	<u>38,900,071</u>	<u>6,203,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(467,132)</u>	<u>(3,740,011)</u>	<u>13,009,022</u>	<u>16,749,033</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,694,000	1,694,000	1,724,909	30,909
Transfers out	<u>(6,246,091)</u>	<u>(15,837,649)</u>	<u>(15,537,647)</u>	<u>300,002</u>
Total other financing sources (uses)	<u>(4,552,091)</u>	<u>(14,143,649)</u>	<u>(13,812,738)</u>	<u>330,911</u>
Net change in fund balance	<u>\$ (5,019,223)</u>	<u>\$ (17,883,660)</u>	<u>(803,716)</u>	<u>\$ 17,079,944</u>
<b>FUND BALANCE, beginning</b>			<u>54,570,000</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 53,766,284</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services, garbage fees	\$ 4,335,200	\$ 4,335,200	\$ 4,726,067	\$ 390,867
Miscellaneous:				
Interest and other	22,112	22,112	73,831	51,719
Total revenues	<u>4,357,312</u>	<u>4,357,312</u>	<u>4,799,898</u>	<u>442,586</u>
<b>EXPENDITURES</b>				
Sanitation:				
Salaries	1,339,253	1,339,253	1,234,136	105,117
Employee benefits	585,919	585,919	478,281	107,638
Services	1,895,437	2,192,267	1,990,514	201,753
Supplies	532,640	527,079	505,542	21,537
Total expenditures	<u>4,353,249</u>	<u>4,644,518</u>	<u>4,208,473</u>	<u>436,045</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,063</u>	<u>(287,206)</u>	<u>591,425</u>	<u>878,631</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(76,063)</u>	<u>(76,063)</u>	<u>(76,063)</u>	<u>-</u>
Total other financing sources (uses)	<u>(76,063)</u>	<u>(76,063)</u>	<u>(76,063)</u>	<u>-</u>
Net change in fund balance	<u>\$ (72,000)</u>	<u>\$ (363,269)</u>	<u>515,362</u>	<u>\$ 878,631</u>
<b>FUND BALANCE, beginning</b>			<u>1,850,465</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 2,365,827</u>	

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

**CITY OF COLUMBIA, TENNESSEE**

**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**

JUNE 30, 2025

	<u>Sewer System</u>	<u>Power System</u>	<u>Water System</u>	<u>Total</u>	<u>Governmental Activities Internal Service Fund</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 26,123,286	\$ 16,632,186	\$ 6,892,153	\$ 49,647,625	\$ 1,356,851
Investments	95,905,989	-	-	95,905,989	-
Restricted assets:					
Cash and cash equivalents:					
Customer deposits	-	4,656,241	843,195	5,499,436	-
Debt service	-	-	2,253,754	2,253,754	-
Accounts receivable, net	632,225	9,704,560	-	10,336,785	2,260
Due from other funds	1,369,650	434,978	3,605,146	5,409,774	372,504
Inventories	82,992	2,906,089	642,464	3,631,545	-
Prepaid items	48,708	175,650	10,522	234,880	-
Other assets	-	7,710,108	31,067	7,741,175	-
Total current assets	<u>124,162,850</u>	<u>42,219,812</u>	<u>14,278,301</u>	<u>180,660,963</u>	<u>1,731,615</u>
Noncurrent assets:					
Capital assets:					
Land and other nondepreciable assets	31,231,767	29,374,002	69,044,135	129,649,904	-
Capital assets, net of accumulated depreciation	<u>56,017,458</u>	<u>81,710,843</u>	<u>66,358,212</u>	<u>204,086,513</u>	<u>-</u>
Total capital assets	<u>87,249,225</u>	<u>111,084,845</u>	<u>135,402,347</u>	<u>333,736,417</u>	<u>-</u>
Other noncurrent assets:					
Conservation loans receivable	-	2,466	-	2,466	-
Net OPEB asset	-	315,233	155,264	470,497	-
Unamortized bond issue expense	-	-	70,397	70,397	-
Other	-	23,380	-	23,380	-
Total other noncurrent assets	<u>-</u>	<u>341,079</u>	<u>225,661</u>	<u>566,740</u>	<u>-</u>
Total noncurrent assets	<u>87,249,225</u>	<u>111,425,924</u>	<u>135,628,008</u>	<u>334,303,157</u>	<u>-</u>
Total assets	<u>211,412,075</u>	<u>153,645,736</u>	<u>149,906,309</u>	<u>514,964,120</u>	<u>1,731,615</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Advance refundings of debt	102,920	-	-	102,920	-
Deferred outflows - OPEB	399,319	14,407	7,096	420,822	-
Deferred outflows - pension	<u>714,975</u>	<u>-</u>	<u>-</u>	<u>714,975</u>	<u>-</u>
Total deferred outflows of resources	<u>1,217,214</u>	<u>14,407</u>	<u>7,096</u>	<u>1,238,717</u>	<u>-</u>

(Continued)

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

**CITY OF COLUMBIA, TENNESSEE**

**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**

JUNE 30, 2025

	<u>Sewer System</u>	<u>Power System</u>	<u>Water System</u>	<u>Total</u>	<u>Governmental Activities Internal Service Fund</u>
(Continued)					
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	\$ 6,820,921	\$ 814,586	\$ 3,058,766	\$ 10,694,273	\$ 188,582
Accrued expenses and other liabilities	1,489,547	917,821	400,460	2,807,828	-
Customer deposits	-	4,656,241	843,195	5,499,436	-
Due to other funds	54,592	3,992,707	1,621,250	5,668,549	-
Due to other governments	50	-	-	50	-
Unearned revenue	8,032,063	20,529,472	7,724,322	36,285,857	-
Long-term liabilities, current portion	966,040	530,015	1,052,879	2,548,934	-
Total current liabilities	<u>17,363,213</u>	<u>31,440,842</u>	<u>14,700,872</u>	<u>63,504,927</u>	<u>188,582</u>
Noncurrent liabilities:					
Advances - Tennessee Valley Authority	-	2,796	-	2,796	-
Net pension liability	4,256,440	-	-	4,256,440	-
Net OPEB liability	541,101	-	-	541,101	-
Long-term liabilities, less current portion	81,695,548	3,399,993	16,365,473	101,461,014	-
Total noncurrent liabilities	<u>86,493,089</u>	<u>3,402,789</u>	<u>16,365,473</u>	<u>106,261,351</u>	<u>-</u>
Total liabilities	<u>103,856,302</u>	<u>34,843,631</u>	<u>31,066,345</u>	<u>169,766,278</u>	<u>188,582</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - OPEB	142,036	317,935	156,595	616,566	-
Deferred inflows - other	181,802	-	142,518	324,320	-
Total deferred inflows of resources	<u>323,838</u>	<u>317,935</u>	<u>299,113</u>	<u>940,886</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	4,690,557	111,084,845	119,552,532	235,327,934	-
Restricted - medical insurance	-	315,233	155,264	470,497	1,543,033
Restricted - debt service	-	-	2,245,806	2,245,806	-
Unrestricted	<u>103,758,592</u>	<u>7,098,499</u>	<u>(3,405,655)</u>	<u>107,451,436</u>	<u>-</u>
Total net position	<u>\$108,449,149</u>	<u>\$118,498,577</u>	<u>\$118,547,947</u>	<u>\$345,495,673</u>	<u>\$ 1,543,033</u>

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, 2025

	<u>Sewer System</u>	<u>Power System</u>	<u>Water System</u>	<u>Total</u>	<u>Governmental Activities Internal Service Fund</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 20,123,590	\$ 113,095,730	\$ 18,304,790	\$ 151,524,110	\$ -
Medical premiums	-	-	-	-	5,469,274
Other	148,027	3,081,153	2,773,779	6,002,959	-
Total revenues	<u>20,271,617</u>	<u>116,176,883</u>	<u>21,078,569</u>	<u>157,527,069</u>	<u>5,469,274</u>
<b>OPERATING EXPENSES</b>					
Energy purchased	-	82,574,813	-	82,574,813	-
Programming purchased	-	2,526,132	-	2,526,132	-
Production/treatment	4,762,924	-	4,280,443	9,043,367	-
Distribution	1,606,146	7,739,450	4,615,229	13,960,825	-
Customer accounts and service	-	2,331,676	1,601,050	3,932,726	-
Other direct costs and expenses	2,108,613	-	-	2,108,613	-
Administration and general expenses	-	4,079,262	1,883,688	5,962,950	175,744
Medical claims expense	-	-	-	-	5,584,571
Depreciation	2,870,773	5,099,529	2,594,329	10,564,631	-
Total operating expenses	<u>11,348,456</u>	<u>104,350,862</u>	<u>14,974,739</u>	<u>130,674,057</u>	<u>5,760,315</u>
<b>OPERATING INCOME (LOSS)</b>	8,923,161	11,826,021	6,103,830	26,853,012	(291,041)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Other income	4,144,628	722,330	262,032	5,128,990	16,112
Amortization of bond issue expense	-	(2,454)	101,534	99,080	-
Interest expense	(3,331,548)	(51,208)	(618,601)	(4,001,357)	-
Total nonoperating revenues (expenses)	<u>813,080</u>	<u>668,668</u>	<u>(255,035)</u>	<u>1,226,713</u>	<u>16,112</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<u>9,736,241</u>	<u>12,494,689</u>	<u>5,848,795</u>	<u>28,079,725</u>	<u>(274,929)</u>
Capital contributions	1,949,265	270,508	12,430,843	14,650,616	-
Transfers out	(292,292)	(1,282,761)	(149,856)	(1,724,909)	-
<b>CHANGE IN NET POSITION</b>	11,393,214	11,482,436	18,129,782	41,005,432	(274,929)
<b>NET POSITION</b>					
Beginning	<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>
Ending	<u>\$ 108,449,149</u>	<u>\$ 118,498,577</u>	<u>\$ 118,547,947</u>	<u>\$ 345,495,673</u>	<u>\$ 1,543,033</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, 2025

	Sewer System	Power System	Water System	Total	Governmental Activities  Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 19,884,198	\$115,676,713	\$ 19,615,988	\$155,176,899	\$ 5,469,814
Receipts (payments) from other funds	(320,356)	-	-	(320,356)	(372,504)
Payments to suppliers	(4,822,725)	(98,980,389)	(6,486,245)	(110,289,359)	(5,628,627)
Payments to employees	(1,276,806)	(7,542,332)	(3,457,943)	(12,277,081)	-
Other receipts (payments)	405,254	13,265,976	2,664,067	16,335,297	-
Net cash from operating activities	13,869,565	22,419,968	12,335,867	48,625,400	(531,317)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Collections of conservation loans	-	28,884	-	28,884	-
Proceeds from surety bonds	64,949	-	-	64,949	-
Payments in lieu of taxes	(292,292)	(1,252,761)	(149,856)	(1,694,909)	-
Payments of TVA advances	-	(29,751)	-	(29,751)	-
Net cash from noncapital financing activities	(227,343)	(1,253,628)	(149,856)	(1,630,827)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Issuance of debt	77,683,320	-	2,499,999	80,183,319	-
Issuance of lease payable	457,186	-	-	457,186	-
Principal paid on lease payable	(48,129)	-	-	(48,129)	-
Principal paid on long-term debt	(1,420,000)	(985,000)	(780,000)	(3,185,000)	-
Interest paid on long-term debt	(3,331,548)	(51,208)	(580,282)	(3,963,038)	-
Purchase of property, plant and equipment	(16,965,038)	(19,438,697)	(22,226,900)	(58,630,635)	-
Net (cost to remove) salvage on utility plant	-	231,882	9,481	241,363	-
Net cash from capital and related financing activities	56,375,791	(20,243,023)	(21,077,702)	15,055,066	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	3,387,808	692,330	262,032	4,342,170	16,112
Unrealized gain/loss on investments	324,217	-	-	324,217	-
Sale of investments	35,827,567	-	-	35,827,567	-
Purchase of investments	(111,865,167)	-	-	(111,865,167)	-
Net cash from investing activities	(72,325,575)	692,330	262,032	(71,371,213)	16,112
Net change in cash and cash equivalents	(2,307,562)	1,615,647	(8,629,659)	(9,321,574)	(515,205)
Cash and cash equivalents, beginning	28,430,848	19,672,780	18,618,761	66,722,389	1,872,056
Cash and cash equivalents, ending	\$ 26,123,286	\$ 21,288,427	\$ 9,989,102	\$ 57,400,815	\$ 1,356,851

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, 2025

	<u>Sewer System</u>	<u>Power System</u>	<u>Water System</u>	<u>Total</u>	<u>Governmental Activities Internal Service Fund</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES</b>					
<b>OPERATING INCOME (LOSS)</b>	\$ 8,923,161	\$ 11,826,021	\$ 6,103,830	\$ 26,853,012	\$ (291,041)
<b>ADJUSTMENTS NOT AFFECTING CASH</b>					
Depreciation	2,870,773	5,107,599	2,594,329	10,572,701	-
Pension expense	235,919	-	-	235,919	-
OPEB expense (income)	126,588	-	-	126,588	-
Loss on disposal of property, plant and equipment	208,816	-	-	208,816	-
(Increase) decrease in:					
Accounts receivable	(239,392)	1,204,634	(18,108)	947,134	540
Due from other funds	(320,356)	429,446	(265,108)	(156,018)	(372,504)
Inventories	5,864	236,584	734,543	976,991	-
Other assets	(20,005)	(87,869)	(67,525)	(175,399)	-
Advance refundings of debt	48,411	-	-	48,411	-
Increase (decrease) in:					
Accounts payable	890,269	182,199	1,546,462	2,618,930	131,688
Accrued expenses and other liabilities	1,139,668	(135,439)	(43,579)	960,650	-
Customer deposits	-	106,475	49,941	156,416	-
Compensated absences	(151)	386,404	142,772	529,025	-
Unearned revenue	-	3,163,914	1,558,310	4,722,224	-
Total adjustments	<u>4,946,404</u>	<u>10,593,947</u>	<u>6,232,037</u>	<u>21,772,388</u>	<u>(240,276)</u>
Net cash from operating activities	<u>\$ 13,869,565</u>	<u>\$ 22,419,968</u>	<u>\$ 12,335,867</u>	<u>\$ 48,625,400</u>	<u>\$ (531,317)</u>
Schedule of non-cash capital and related financing and investing activities:					
Capital contributions	<u>\$ 1,949,265</u>	<u>\$ 270,508</u>	<u>\$ 12,430,843</u>	<u>\$ 14,650,616</u>	<u>\$ -</u>
Capital asset additions included in accounts payable	<u>\$ 5,491,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,491,002</u>	<u>\$ -</u>
Depreciation and amortization capitalized	<u>\$ -</u>	<u>\$ 528,837</u>	<u>\$ 265,710</u>	<u>\$ 794,547</u>	<u>\$ -</u>
Unrealized gain on investments	<u>\$ 324,217</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324,217</u>	<u>\$ -</u>
Net OPEB income (expense)	<u>\$ (126,588)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (126,588)</u>	<u>\$ -</u>

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

**CITY OF COLUMBIA, TENNESSEE**

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

JUNE 30, 2025

	<u>Trust Funds</u>	<u>Maury Fund</u>
	<u>Pension and Other Post- employment Benefits Trust Fund</u>	<u>Maury County Drug Task Force Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,610,471	\$ 27,038
Receivables:		
Contribution	1,107,126	-
Interest	153,519	-
Investments, at fair value:		
Fixed income funds	29,359,467	-
Equity securities	48,684,892	-
CPWS investments	4,080,033	-
	<u>85,995,508</u>	<u>27,038</u>
<b>LIABILITIES</b>		
Confiscations pending	-	27,038
	<u>-</u>	<u>27,038</u>
<b>NET POSITION</b>		
Restricted for employee's pension benefits	60,227,976	-
Restricted for employee's postemployment benefits	25,767,532	-
	<u>\$ 85,995,508</u>	<u>\$ -</u>

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, 2025

	<u>Trust Funds</u>	<u>Maury Fund</u>
	<u>Pension and Other Post- employment Benefits Trust Fund</u>	<u>Maury County Drug Task Force Fund</u>
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ 3,502,557	\$ -
Plan member	506,283	-
Fines	-	521
Total contributions	<u>4,008,840</u>	<u>521</u>
Investment income:		
Net appreciation in fair value of investments including interest and dividends	<u>7,816,648</u>	-
Net investment income	<u>7,816,648</u>	-
Total additions	<u>11,825,488</u>	<u>521</u>
<b>DEDUCTIONS</b>		
Benefits paid to participants	7,503,290	-
Administrative expenses	169,471	-
Payments to other governments	-	521
Total deductions	<u>7,672,761</u>	<u>521</u>
<b>CHANGE IN NET POSITION</b>	4,152,727	-
<b>NET POSITION - beginning</b>	<u>81,842,781</u>	-
<b>NET POSITION - ending</b>	<u>\$ 85,995,508</u>	<u>\$ -</u>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**



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# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### 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 operates 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 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 the 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 the 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 the 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 primary government includes the IDB as a blended component unit. The Board was formed to promote industry and to develop trade by attracting manufacturing, industrial, and commercial enterprises to the City. The IDB is governed by a board as appointed by the City Council. Debt issuance authorizations are approved by the 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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Reporting Entity (Continued)

Separately issued financial statements can be obtained from:

The Industrial Development Board  
700 N Garden Street  
Columbia, TN 38401

#### 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.

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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Basis of Presentation** (Continued)

**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 for 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.

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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Basis of Presentation** (Continued)

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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Budgetary Information** (Continued)

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).

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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

##### **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.

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, 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:

	<b>Useful Life</b>
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

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

##### **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 or 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)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

---

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**  
(Continued)

**Fund Balance Policies (Continued)**

**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.

**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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

---

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Revenues, Expenditures/Expenses (Continued)

##### **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.

##### **Implementation of New Accounting Standard**

During the year ended June 30, 2025, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. This Statement provides guidance for the recognition and measurement of compensated absences, including the use of a unified recognition and measurement model.

The adoption of this Statement did not have a significant impact on the City's financial statements. As a result, no restatement of the beginning balances was required.

##### **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 continued 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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenues, Expenditures/Expenses (Continued)**

**Certain Risk Disclosures (GASB Statements No. 102)**

The City has adopted the requirements of GASB Statement No. 102, Certain Risk Disclosures, for the fiscal year ended June 30, 2025. This Statement requires disclosure of risks and uncertainties related to concentrations or constraints that could significantly affect the board’s financial position or ability to provide services. Management has evaluated the board’s operations and financial arrangements and determines that no such material concentrations or constraints exist as of June 30, 2025. Accordingly, the implementation of GASB Statement No. 102 did not have a material impact on the board’s financial statements or related disclosures.

**NOTE 2 – CASH AND INVESTMENTS**

**Investments**

As of June 30, 2025, The City Pension and OPEB Funds had the following investments:

	<b>S&amp;P or Moody's Rating</b>	<b>Cost</b>	<b>Fair Value</b>	<b>Fair Value Hierarchy</b>
Fixed income *	N/A	\$ 31,197,410	\$ 29,359,467	Level 1
Equities	AA+	36,086,575	48,684,892	Level 1
Debt and equity securities **	N/A	**	4,080,033	Level 1
		<u>\$ 67,283,985</u>	<u>\$ 82,124,392</u>	

\* Mutual Funds not rated

\*\* Investments of the Columbia Power & Water Systems OPEB Plan, cost information not available.

As of June 30, 2025, the Trust Funds had the following investments in any one organization that represent 5% or more of the fair value of the plan net assets:

	<b>Pension</b>	<b>OPEB</b>
Dodge & Cox Income Fund	\$ 3,608,027	\$ 1,257,863
DFA International Core Equity	3,231,038	-
Vanguard Short Term Investment	3,973,680	1,334,145

**Interest rate risk** – Interest rate risk is the risk that changes in interest rates will adversely affect 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 be matched with anticipated cash flows. Typically, certificates of deposit are issued for periods less than one year.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### NOTE 2 – CASH AND INVESTMENTS (Continued)

#### Investments (Continued)

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, 2025:

	Governmental Activities Funds						Total
	General	Sanitation	Capital Projects	Other Governmental	Internal Service	Business-Type Activities	
<b>Primary Government</b>							
Receivables:							
Taxes	\$15,120,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,120,248
Accounts	205,466	-	252,128	1,200	2,260	11,103,829	11,564,883
Intergovernmental	4,798,054	193,771	48,115	648,764	-	-	5,688,704
Gross receivables	20,123,768	193,771	300,243	649,964	2,260	11,103,829	32,373,835
Less:							
Allowance for uncollectibles	(241,972)	-	-	-	-	(767,044)	(1,009,016)
Net receivables	<u>\$19,881,796</u>	<u>\$ 193,771</u>	<u>\$ 300,243</u>	<u>\$ 649,964</u>	<u>\$ 2,260</u>	<u>\$10,336,785</u>	<u>\$31,364,819</u>

### NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
<b>PRIMARY GOVERNMENT</b>				
<b>Governmental Activities:</b>				
Non-depreciable assets:				
Land and land improvements	\$ 35,282,712	\$ 1,348,626	\$ -	\$ 36,631,338
Construction in progress	7,546,492	7,761,462	12,052	15,295,902
Total non-depreciable assets	<u>42,829,204</u>	<u>9,110,088</u>	<u>12,052</u>	<u>51,927,240</u>

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 4 – CAPITAL ASSETS (Continued)**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Governmental Activities (Continued)</b>				
Depreciable assets:				
Buildings and improvements	21,283,288	4,436,895	-	25,720,183
Machinery and equipment	31,874,010	3,630,980	327,874	35,177,116
Infrastructure	<u>91,222,656</u>	<u>-</u>	<u>-</u>	<u>91,222,656</u>
Total depreciable assets	<u>144,379,954</u>	<u>8,067,875</u>	<u>327,874</u>	<u>152,119,955</u>
Less accumulated depreciation for:				
Buildings and improvements	13,671,489	1,402,931	-	15,074,420
Machinery and equipment	18,332,406	2,307,095	323,228	20,316,273
Infrastructure	<u>67,220,876</u>	<u>663,755</u>	<u>-</u>	<u>67,884,631</u>
Total accumulated depreciation	<u>99,224,771</u>	<u>4,373,781</u>	<u>323,228</u>	<u>103,275,324</u>
Depreciable assets, net	<u>45,155,183</u>	<u>3,694,094</u>	<u>4,646</u>	<u>48,844,631</u>
Governmental activities capital assets, net	<u>\$ 87,984,387</u>	<u>\$ 12,804,182</u>	<u>\$ 16,698</u>	<u>\$100,771,871</u>
<b>Business-Type Activities:</b>				
Non-depreciable assets:				
Land	\$ 4,415,504	\$ -	\$ -	\$ 4,415,504
Construction in progress	<u>72,334,916</u>	<u>54,217,705</u>	<u>1,318,221</u>	<u>125,234,400</u>
Total non-depreciable assets	<u>76,750,420</u>	<u>54,217,705</u>	<u>1,318,221</u>	<u>129,649,904</u>
Depreciable assets:				
Structures and improvements	87,998,432	10,963,452	-	98,961,884
Plant and lines	261,456,656	13,592,875	675,175	274,374,356
Machinery and equipment	25,475,914	1,740,172	717,141	26,498,945
Right to use assets	<u>-</u>	<u>457,186</u>	<u>-</u>	<u>457,186</u>
Total depreciable assets	<u>374,931,002</u>	<u>26,753,685</u>	<u>1,392,316</u>	<u>400,292,371</u>
Less accumulated depreciation for:				
Structures and improvements	42,607,010	1,967,209	-	44,574,219
Plant and lines	123,100,915	7,253,409	570,259	129,784,065
Machinery and equipment	19,994,523	1,937,717	135,464	21,796,776
Right to use assets	<u>-</u>	<u>50,798</u>	<u>-</u>	<u>50,798</u>
Total accumulated depreciation	<u>185,702,448</u>	<u>11,209,133</u>	<u>705,723</u>	<u>196,205,858</u>
Depreciable assets, net	<u>189,228,554</u>	<u>15,544,552</u>	<u>686,593</u>	<u>204,086,513</u>
Business-type activities capital assets, net	<u>\$265,978,974</u>	<u>\$ 69,762,257</u>	<u>\$ 2,004,814</u>	<u>\$333,736,417</u>

Depreciation expense is charged to functions as follows:

<b>Primary Government – Governmental Activities:</b>	
General Government	\$ 1,476,299
Public Safety	
Police	790,108
Fire	579,310
Sanitation	306,842
Public Works	466,150
Recreation	<u>755,072</u>
Total	<u>\$ 4,373,781</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

**NOTE 4 – CAPITAL ASSETS (Continued)**

Primary Government – Business-Type Activities:

Sewer	\$ 2,870,773
Power	5,523,484
Water	<u>2,814,876</u>
Total	<u>\$11,209,133</u>

Depreciation expense capitalized as part of construction costs amount to zero, \$528,837, and \$265,710 for the Sewer, Power, and Water Systems, respectively for 2025.

**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.

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, 2025</u>
General obligations refunding bonds, Series 2016	\$ 1,400,000	2.25%	12/01/28	\$ 440,000
General obligations public improvement bonds, Series 2017	8,970,000	3.00%	06/01/36	5,690,000
General obligations refunding bonds, Series 2019	4,875,000	2.00% - 4.00%	12/01/29	2,660,000
Sanitation equipment capital outlay note, Series 2019	<u>350,000</u>	2.73%	09/01/24	<u>-</u>
Total payable from debt service fund	<u>\$15,595,000</u>			<u>\$ 8,790,000</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. Upon an event of default, all outstanding principal and accrued interest could be declared immediately due and payable.

**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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

**NOTE 5 – LONG-TERM LIABILITIES (Continued)**

**Business-type Activities** (Continued)

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, 2025</u>
<b>Sewer Fund</b>				
General obligation refunding bonds – Series 2016	\$ 6,135,000	2.25%	12/01/28	\$ 1,475,000
General obligation refunding bonds – Series 2020	4,195,000	1.10%	06/30/32	2,995,000
General obligation refunding bond – Series 2024	74,530,000	5.00%	06/30/54	74,530,000
<b>Power System</b>				
Broadband revenue and tax bonds – Series 2014/2015	9,100,000	1.79%	12/01/25	-
<b>Water System</b>				
Revenue bonds, Series 2021	6,770,000	2.00% - 5.00%	12/01/32	4,740,000
Revenue bonds, Series 2023	<u>10,380,102</u>	4.67%	12/22/25	<u>10,380,102</u>
Total payable from business-type activities	<u>\$111,110,102</u>			<u>\$ 94,120,102</u>

**Changes in Long-term Liabilities**

Changes in long-term liabilities for the fiscal year ended June 30, 2025, were as follows:

<b>PRIMARY GOVERNMENT</b>	<u>Balance July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds:					
2016 General obligation public improvement bonds	\$ 585,000	\$ -	\$ 145,000	\$ 440,000	\$ 145,000
2017 General obligation public improvement bonds	6,140,000	-	450,000	5,690,000	460,000
2019 General obligation public improvement bonds	3,145,000	-	485,000	2,660,000	505,000
Notes Payable:					
2019 Sanitation equipment capital outlay note	74,285	-	74,285	-	-
Plus: Premium	331,008	-	58,867	272,141	-
Compensated absences	<u>1,292,186</u>	<u>76,281</u>	<u>-</u>	<u>1,368,467</u>	<u>514,248</u>
Total governmental activities	<u>\$ 11,567,479</u>	<u>\$ 76,281</u>	<u>\$ 1,213,152</u>	<u>\$ 10,430,608</u>	<u>\$ 1,624,248</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

**NOTE 5 – LONG-TERM LIABILITIES (Continued)**

	<u>Balance July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
<b>Business-Type Activities:</b>					
Sewer Fund					
2016 G.O. refunding bonds	\$ 2,500,000	\$ -	\$ 1,025,000	\$ 1,475,000	\$ 360,000
2020 G.O. refunding bonds	3,390,000	-	395,000	2,995,000	405,000
2024 G.O. refunding bonds	-	74,530,000	-	74,530,000	-
Plus: Premium	78,954	3,153,320	118,452	3,113,822	-
Compensated absences	138,860	-	151	138,709	52,737
Lease payable	-	457,186	48,129	409,057	148,303
	<u>6,107,814</u>	<u>78,140,506</u>	<u>1,586,732</u>	<u>82,661,588</u>	<u>966,040</u>
Power System					
2014/2015 Broadband revenue and tax bonds	985,000	-	985,000	-	-
Plus: Unamortized bond premium	22,280	-	22,280	-	-
Compensated absences	3,521,850	624,118	215,960	3,930,008	530,015
	<u>4,529,130</u>	<u>624,118</u>	<u>1,223,240</u>	<u>3,930,008</u>	<u>530,015</u>
Water System					
2021 Revenue refunding bonds	5,520,000	-	780,000	4,740,000	820,000
2023 Revenue bonds	7,880,103	2,499,999	-	10,380,102	-
Plus: Unamortized bond premium	755,684	-	89,784	665,900	-
Less: Unamortized bond discount	(9,428)	-	(1,120)	(8,308)	-
Compensated absences	1,497,886	223,540	80,768	1,640,658	232,879
	<u>15,644,245</u>	<u>2,723,539</u>	<u>949,432</u>	<u>17,418,352</u>	<u>1,052,879</u>
Total business-type activities	\$ 26,281,189	\$ 81,488,163	\$ 3,759,404	\$ 104,009,948	\$ 2,548,934

Principal and interest requirements to maturity for bonds and notes payable are as follows:

<u>Year</u>	<u>Governmental Activities Funds</u>				<u>Business-Type Activities</u>	
	<u>Bonds</u>		<u>Notes from Direct Borrowings</u>		<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 1,110,000	\$ 207,919	\$ -	\$ -	\$ 1,590,000	\$ 3,380,703
2027	1,145,000	180,050	-	-	13,395,102	3,663,032
2028	1,155,000	156,781	-	-	2,695,000	3,170,122
2029	1,035,000	133,550	-	-	2,790,000	3,030,078
2030	1,055,000	111,526	-	-	2,530,000	2,948,876
2031-2035	2,700,000	328,202	-	-	2,640,000	2,844,700
2036	590,000	17,700	-	-	68,480,000	35,628,301
	<u>\$ 8,790,000</u>	<u>\$ 1,135,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,120,102</u>	<u>\$ 54,665,812</u>

Principal and interest requirements to maturity for leases related to business-type activities are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 148,303	\$ 13,697	\$ 162,000
2027	154,360	7,640	162,000
2028	106,394	1,606	108,000
	<u>\$ 409,057</u>	<u>\$ 22,943</u>	<u>\$ 432,000</u>

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 5 – LONG-TERM LIABILITIES (Continued)

#### 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 of 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 \$5,785,000 as of June 30, 2025.

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 outflows 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 \$142,518 as of June 30, 2025.

### NOTE 6 – GENERAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS

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 and Other Postemployment Benefit Plan.

#### 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, 2025:

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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### NOTE 6 – GENERAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS (Continued)

#### City of Columbia General Pension Plan (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. The following is a summary of the asset allocation as of June 30, 2025:

Asset Class	Target Allocation
Equity	59.9%
Fixed Income	37.1%
Cash & Receivables	<u>3.0%</u>
Total	<u><u>100.0%</u></u>

Concentrations - The plan did not hold investments (other than those issued / guaranteed by US government) in any one organization that represents 5% or more of the pension plan’s fiduciary net position.

Rate of return - For the year ended June 30, 2025, the annual money-weighted rate of return based on cash flows on pension plan investments, net of pension plan investment expense, was 9.74%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### **Net Pension Liability**

Determination of Net Pension Liability - The components of the net pension liability at June 30, 2025, were as follows:

Total pension liability	\$ 93,552,348
Plan fiduciary net position	<u>(59,120,850)</u>
Net pension liability	<u><u>\$ 34,431,498</u></u>
Plan fiduciary net position as a percentage of the total pension liability	63.19%

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%, 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%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension liability	<u>\$ 45,083,535</u>	<u>\$ 34,431,498</u>	<u>\$ 25,509,894</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 6 – GENERAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS (Continued)**

**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan**

**Net OPEB Liability (NOL)**

Determination of Net OPEB Liability - The components of the net OPEB liability at June 30, 2025, were as follows:

	<b>June 30, 2025</b>	<b>June 30, 2026*</b>
Total OPEB liability	\$ 26,926,287	\$ 27,400,182
Plan fiduciary net position	<u>(21,644,372)</u>	<u>(22,276,739)</u>
Net OPEB liability	<u>\$ 5,281,915</u>	<u>\$ 5,123,443</u>
Plan fiduciary net position as a percentage of the total OPEB liability	80.38%	81.30%

\*Projected

Sensitivity of Net OPEB Liability to Changes in the Medical Trend Rate - The following represents the Net OPEB Liability calculated using the stated medical trend assumption, as well as what the OPEB liability would be if it were calculated using a medical trend rate that is 1-percentage-point lower or 1-percentage-point higher than the assumed trend rate:

<b>Net OPEB liability</b>	<b><u>1% Decrease</u></b>	<b><u>Current</u></b>	<b><u>1% Increase</u></b>
June 30, 2025	\$ 2,617,642	\$ 5,281,915	\$ 8,453,212
June 30, 2026	\$ 2,233,226	\$ 5,123,443	\$ 8,565,355

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:

<b>Net OPEB liability</b>	<b><u>1% Decrease</u></b> <b><u>(6%)</u></b>	<b><u>Current Rate</u></b> <b><u>(7%)</u></b>	<b><u>1% Increase</u></b> <b><u>(8%)</u></b>
June 30, 2025	\$ 8,153,479	\$ 5,281,915	\$ 2,854,242
June 30, 2026	\$ 7,987,169	\$ 5,123,443	\$ 2,698,364

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2025**

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**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 the City 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, 2024, the valuation date, consisted of the following:

Inactive plan participants:	
Retirees and beneficiaries currently receiving benefits	242
Terminated employees entitled to benefits	15
Active plan participants:	
Vested	102
Nonvested	-
Total	<u>359</u>

Contributions - For the year ended June 30, 2024, 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, 2024, was 26.8%. 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)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

#### City of Columbia General Pension Plan (Continued)

##### Net Pension Liability

Actuarial assumptions - The total pension 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 and rolled forward to the measurement date of June 30, 2024:

Actuarial valuation	Entry age normal
Inflation	2.00%
Salary increases	3.50%
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%
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.

The investment rate of return as of June 30, 2024 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%.

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 are 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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia General Pension Plan** (Continued)

**Net Pension Liability** (Continued)

The information below provides an aggregate view of these plans for the primary government:

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at 6/30/2023	<u>\$ 85,779,042</u>	<u>\$ 54,036,869</u>	<u>\$ 31,742,173</u>
Changes for the year:			
Service cost	825,348	-	825,348
Interest expense	6,063,534	-	6,063,534
Difference between expected and actual experience	2,709,895	-	2,709,895
Contributions – city	-	2,009,880	(2,009,880)
Contributions – members	-	508,697	(508,697)
Expected investment income	-	3,789,450	(3,789,450)
Difference between expected and actual returns	-	2,407,944	(2,407,944)
Benefits paid	(5,938,885)	(5,938,885)	-
Plan administrative expenses	-	(116,869)	116,869
Net changes	<u>3,659,892</u>	<u>2,660,217</u>	<u>999,675</u>
Balances at 6/30/2024	<u>\$ 89,438,934</u>	<u>\$ 56,697,086</u>	<u>\$ 32,741,848</u>

The components of the net pension liability of the City on June 30, 2024 were as follows:

Total pension liability	\$ 89,438,934
Plan fiduciary net position	<u>(56,697,086)</u>
Net pension liability	<u>\$ 32,741,848</u>
Plan fiduciary net position as a percentage of the total pension liability	63.39%

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%, 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%) or 1-percentage-point higher (8.25%) than the current rate:

	<b>1% Decrease (6.25%)</b>	<b>Current Discount Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
GPP net pension liability	<u>\$ 42,794,364</u>	<u>\$ 32,741,848</u>	<u>\$ 24,303,103</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia General Pension Plan** (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2025, the City recognized \$4,988,317 in pension expense, \$4,339,836 was recorded within the governmental activities and \$648,481 was recorded within the sewer fund.

Pension expense was determined as follows:

Service cost	\$ 825,348
Interest	6,063,534
Contribution - members	(508,697)
Expected investment return	(3,789,450)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains (losses)	2,073,327
Recognition of investment gains(losses)	207,386
Recognition of assumption changes or inputs	-
Plan administrative expense	<u>116,869</u>
Pension expense	<u>\$ 4,988,317</u>

As of June 30, 2025, deferred outflows of resources and deferred inflows of resources related to pensions are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,948,907	\$ -
Net difference between projected and actual earnings on pension plan investments	377,342	-
Changes of assumptions	-	-
Contributions made subsequent to measurement date	<u>3,173,575</u>	<u>-</u>
Total	<u>\$ 5,499,824</u>	<u>\$ -</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:

<b>Year ended June 30,</b>	
2025	\$ 1,824,973
2026	1,568,735
2027	(585,867)
2028	(481,592)
Thereafter	<u>-</u>
	<u>\$ 2,326,249</u>

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### 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 2024 fiscal year, consisted of the following:

Inactive members or their beneficiaries currently receiving benefits	197
Active members	<u>111</u>
Total	<u><u>308</u></u>

Contributions - The City contributes to the plan at an actuarially determined rate. The City’s contribution rate for the 2024 year was 10.9%. The contribution requirements of the City are established under provisions of GASB Statement 45. The annual required contributions (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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan**  
(Continued)

Investment policy - See the investment note disclosure that details the investments related to the OPEB Trust at Note 2.

**Net OPEB Liability**

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Net Position (b)</u>	<u>Net OPEB Liability (a) – (b)</u>
Balances at 6/30/2023	\$ 24,351,369	\$ 18,777,778	\$ 5,573,591
Changes for the year:			
Service cost	272,874	-	272,874
Interest expense	1,626,254	-	1,626,254
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions – city	-	790,870	(790,870)
Contributions – members	-	-	-
Net investment income	-	1,292,997	(1,292,997)
Benefits paid	(1,392,040)	(1,392,040)	-
Plan administrative expenses	-	(22,171)	22,171
Other	-	-	-
Net changes	<u>507,088</u>	<u>669,656</u>	<u>(162,568)</u>
Balances at 6/30/2024	<u>\$ 24,858,457</u>	<u>\$ 19,447,434</u>	<u>\$ 5,411,023</u>

The components of the net OPEB liability (asset) of the City as of June 30, 2024 were as follows:

Total OPEB liability	\$ 24,858,457
Plan fiduciary net position	<u>(19,447,434)</u>
Net OPEB liability (asset)	<u>\$ 5,411,023</u>
Plan fiduciary net position as a percentage of the total OPEB liability	78.23%

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan**  
(Continued)

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%
Investment rate of return	7.00%, 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.

Rate of return – For the year ended June 30, 2024, the annual money-weighted rate of return on OPEB investments, net of investment expense, was 11.29%.

**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>\$ 2,667,430</u>	<u>\$ 5,411,023</u>	<u>\$ 8,703,866</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan**  
(Continued)

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</u> <u>(6%)</u>	<u>Discount Rate</u> <u>(7%)</u>	<u>1% Increase</u> <u>(8%)</u>
Net OPEB liability	<u>\$ 8,104,284</u>	<u>\$ 5,411,023</u>	<u>\$ 3,137,111</u>

For the year ended June 30, 2025, the City recognized \$2,055,921 in OPEB expense, \$1,850,329 was recorded within the governmental activities and \$205,592 was recorded within the sewer fund.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** (Continued)

OPEB expense was determined as follows:

Service cost	\$ 272,874
Interest	1,626,254
Experience losses (gains)	-
Changes of assumptions	-
Expected return on plan investments	(1,292,997)
Current expense of asset gain/loss	-
Plan administrative expense	22,171
Amortization of change in beginning balances	<u>1,427,619</u>
	<u>\$ 2,055,921</u>

As of June 30, 2025, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Difference between expected and actual experience	\$ 1,745,672	\$ 1,045,870
Changes of assumptions	357,823	374,496
Difference in earnings	1,560,706	-
Contributions made subsequent to measurement date	<u>328,982</u>	<u>-</u>
Total	<u>\$ 3,993,183</u>	<u>\$ 1,420,366</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**City of Columbia Other Postemployment Benefits Plan – Supplemental Health Care Plan**  
(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:

<b>Year ended June 30,</b>	
2025	\$ 1,427,623
2026	408,106
2027	408,106
2028	-
2029	-
Thereafter	-
	<u>\$ 2,243,835</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>
2025	\$ 7,484	\$ 3,856	0%

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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**Columbia Power and Water Other Postemployment Benefits Plan** (Continued)

**Plan Description** (Continued)

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, 2025
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.

The ARC that resulted from the valuation ranges from \$162,908 to \$735,134 depending on the level of funding by the Systems. The accrued liability is estimated to be \$470,497 for fiscal year 2025. 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, 2025, consisted of the following:

Number of Participants:	
Actives (with medical coverage)	2
Retirees (with medical coverage)	31
Disables (with medical coverage)	-
Retiree Spouses (with medical coverage)	17
Total	50

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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**Columbia Power and Water Other Postemployment Benefits Plan** (Continued)

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, 2025 were as follows:

Total OPEB liability	\$ 3,464,625
Plan fiduciary net position	<u>(3,935,122)</u>
Net OPEB liability	<u>\$ (470,497)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	113.58%

Actuarial assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2025, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	0.00%, average, including inflation
Investment rate of return	5.0%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.25% graded uniformly to 5.75% over two years, then following the Getzen model thereafter to an ultimate rate of 4.04% 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.

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, 2022.

Discount rate - The discount rate used to measure the total OPEB liability was 5.0%. 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.

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 7 – RETIREMENT PLAN AND OTHER POSTEMPLOYMENT BENEFIT PLANS**  
(Continued)

**Columbia Power and Water Other Postemployment Benefits Plan** (Continued)

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>(5.25%)</u>	<u>Healthcare Cost</u> <u>Trend Rates</u> <u>(6.25%)</u>	<u>1% Increase</u> <u>(7.25%)</u>
Net OPEB liability (asset)	\$ <u>(735,134)</u>	\$ <u>(470,497)</u>	\$ <u>(162,908)</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</u> <u>(4.0%)</u>	<u>Discount Rate</u> <u>(5.0%)</u>	<u>1% Increase</u> <u>(6.0%)</u>
Net OPEB liability (asset)	\$ <u>(116,621)</u>	\$ <u>(470,497)</u>	\$ <u>(769,124)</u>

**Net OPEB Liability**

	<u>Increase (Decrease)</u>		
	<u>Total OPEB</u> <u>Liability</u> <u>(a)</u>	<u>Plan Net</u> <u>Position</u> <u>(b)</u>	<u>Net OPEB</u> <u>Liability</u> <u>(a) – (b)</u>
Balances at 6/30/2023	\$ <u>3,943,905</u>	\$ <u>3,741,813</u>	\$ <u>202,092</u>
Changes for the year:			
Service cost	1,565	-	1,565
Interest expense	189,638	-	189,638
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(630,520)	-	(630,520)
Changes of assumptions	112,749	-	112,749
Contributions – city	-	21,528	(21,528)
Contributions – members	-	-	-
Net investment income	-	345,883	(345,883)
Benefits paid	(152,712)	(152,712)	-
Plan administrative expenses	-	(21,390)	21,390
Other	-	-	-
Net changes	<u>(479,280)</u>	<u>193,309</u>	<u>(672,589)</u>
Balances at 6/30/2024	\$ <u>3,464,625</u>	\$ <u>3,935,122</u>	\$ <u>(470,497)</u>

(Continued)

**CITY OF COLUMBIA, TENNESSEE**

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**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, 2025, the Systems recognized negative OPEB expense of (\$730,265). On June 30, 2025, 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 projected and actual earnings	\$ -	\$ 387,071
Changes of assumptions	-	87,459
Difference between expected and actual experience	10,163	-
Contributions made subsequent to measurement date	<u>11,340</u>	<u>-</u>
Total	<u>\$ 21,503</u>	<u>\$ 474,530</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:

<b>Year ended June 30,</b>	
2026	\$ (241,046)
2027	(150,904)
2028	(39,905)
2029	(32,512)
2030	-
Thereafter	<u>-</u>
	<u>\$ (464,367)</u>

The aggregate OPEB expense for both the City and the Systems was \$1,139,305.

**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)

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

**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 from 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	\$26,089,220	\$16,623,688	\$ 972,579	4.00%	\$ 851,355	5.12%

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 employer contributions of 8% and no minimum employee contributions, 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	2025	\$10,427,913	\$ 9,472,029	\$ 936,828	9.90%	\$ 757,762	8.00%
Water	2024	5,517,699	4,762,589	397,281	8.30%	381,007	8.00%

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2025

**NOTE 9 – INTERFUND RECEIVABLES AND PAYABLES**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Sewer System Fund	Water System Fund	\$ 1,186,272
Water System Fund	Power System Fund	3,605,146
Power System Fund	Water System Fund	434,978
Sanitation Fund	Water System Fund	387,561
Sanitation Fund	Sewer System Fund	4,560
Sanitation Fund	General Fund	191,155
Sewer System Fund	General Fund	178,768
State Street Aid Fund	General Fund	2,282
Drug Fund	General Fund	15,910
Industrial Development Board	General Fund	1,508
Capital Projects Fund	General Fund	175,113
Debt Service Fund	Sewer System Fund	<u>45,422</u>
		<u>\$ 6,228,675</u>

Interfund transactions were for the purpose of funding annual appropriations, debt service requirements, and capital outlay. All interfund receivables and payables are eliminated for reporting purposes.

**NOTE 10 – INTERFUND TRANSFERS**

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Capital Projects Fund	\$13,441,505
General Fund	Grant Fund	1,671,224
General Fund	Debt Service Fund	1,319,981
Water Fund	General Fund	149,856
Power Fund	General Fund	1,282,761
Sewer Fund	General Fund	292,292
Sanitation Fund	Debt Service Fund	<u>76,063</u>
		<u>\$18,233,682</u>

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.

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### 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:

	2025	2024
Unpaid claims, beginning of year	\$ 52,031	\$ 29,496
Incurred claims, including IBNRs/reduction in estimated liabilities	3,684,080	4,288,212
Claim payments	<u>(3,598,323)</u>	<u>(4,265,677)</u>
Unpaid claims, end of year	<u>\$ 137,788</u>	<u>\$ 52,031</u>

All unpaid claims are estimated to be paid within one year.

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 currently offers one type of tax abatement program, Commercial and Industrial Development. Pursuant to Tennessee Code Annotated (TCA) 7-53-305, the Industrial Development Board (IDB) of the City of Columbia is 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.

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

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### NOTE 12 – TAX ABATEMENTS (Continued)

#### **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 the 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 is party 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, 2025, standby letters of credit of approximately \$28,630,363 had been issued under agreements expiring through February 10, 2026 related to governmental activities. The letters are maintained as security for performance of certain developments in the City. Additionally, the City has issued \$3,120,650 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, 2025, standby letters of credit of approximately \$5,622,181 had been issued under agreements expiring through June 3, 2026, related to Wastewater. The letters are maintained as security for performance of certain developments in the City. Additionally, the City has issued \$1,621,652 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.

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### 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

	Electric	Broadband
<b>Assets and Deferred Outflows</b>		
Utility plant	\$103,359,200	\$ 7,725,645
Current assets	39,513,009	3,550,715
Deferred changes and other assets	726,106	-
Deferred outflows – OPEB	14,407	-
<b>Total assets and deferred outflows</b>	<b>143,612,722</b>	<b>11,276,360</b>
<b>Liabilities and Deferred Inflows</b>		
Current liabilities	26,920,047	708,466
Current liabilities payable from restricted assets	4,605,041	51,200
Long-term debt	2,922,124	477,869
Other noncurrent liabilities and deferred items	2,796	385,027
<b>Total liabilities</b>	<b>34,450,008</b>	<b>1,622,562</b>
<b>Deferred Inflows</b>	<b>317,935</b>	<b>-</b>
<b>Net position</b>		
Net investment in capital assets	\$103,359,200	\$ 7,725,645
Restricted:		
OPEB	315,233	-
Unrestricted	5,170,346	1,928,153
<b>Total net position</b>	<b>108,844,779</b>	<b>9,653,798</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>\$143,612,722</b>	<b>\$ 11,276,360</b>

#### CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Electric	Broadband
Operating revenue	\$108,010,121	\$ 8,740,598
Operating expense	(96,780,471)	(7,771,813)
Operating income	11,226,650	968,785
Nonoperating revenue (expense)	700,543	(31,875)
Transfers out – payment in lieu of taxes	(1,655,175)	-
Capital contributions – utility plant	-	270,508
<b>Change in net position</b>	<b>10,275,018</b>	<b>1,207,418</b>
Net position, beginning	98,569,761	8,446,380
Net position, end of year	<b>\$108,844,779</b>	<b>\$ 9,653,798</b>

(Continued)

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

**NOTE 14 – SEGMENT INFORMATION (Continued)**

**CONDENSED STATEMENT OF CASH FLOWS**

	<u>Electric</u>	<u>Broadband</u>
Net cash provided (used) by:		
Operating activities	\$ 20,878,378	\$ 1,913,644
Noncapital financing activities	(1,626,042)	-
Capital and related financing activities	(18,460,009)	(1,817,192)
Investing activities	709,492	17,016
Net increase (decrease)	1,502,179	113,468
Beginning cash and cash equivalents	17,826,033	1,846,747
Ending cash and cash equivalents	\$ 19,328,212	\$ 1,960,215

**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, 2025 have not been prepared. Therefore, condensed financial information for E911 as of June 30, 2024, the latest financial statement date, is as follows:

**STATEMENT OF NET POSITION**

Assets and deferred outflows:	
Current assets	\$ 1,018,565
Other assets	851,757
Deferred outflows	343,292
Total assets and deferred outflows	\$ 2,213,614
Liabilities, deferred inflows, and net position:	
Current liabilities	\$ 49,576
Long-term debt	-
Deferred inflows	157,696
Net position	2,006,342
Total liabilities, deferred inflows, and net position	\$ 2,213,614

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

Total operating revenues	\$ 1,832,931
Total operating expenses	(2,229,744)
Loss from operations	(396,813)
Non-operating revenues (expenses)	430,212
Changes in net position	\$ 33,399

Complete financial statements can be obtained from:

2907 Cayce Lane, Columbia TN 38401

# CITY OF COLUMBIA, TENNESSEE

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

### NOTE 16 – 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 PENSION:

	<u>General Pension</u>	<u>General OPEB</u>	<u>Water and Power OPEB</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,642,424	\$ 932,542	\$ 35,505	\$ 2,610,471
Contribution receivable	1,107,126	-	-	1,107,126
Interest receivable	105,572	40,325	7,622	153,519
Investments, fair value:				
Fixed income funds	21,933,858	7,425,609	-	29,359,467
Equity securities	35,438,996	13,245,896	-	48,684,892
CPWS investments	-	-	4,080,033	4,080,033
	<u>\$ 60,227,976</u>	<u>\$ 21,644,372</u>	<u>\$ 4,123,160</u>	<u>\$ 85,995,508</u>
<b>Net position</b>				
Restricted for pension	\$ 60,227,976	\$ -	\$ -	\$ 60,227,976
Restricted for OPEB	-	21,644,372	4,123,160	25,767,532
	<u>\$ 60,227,976</u>	<u>\$ 21,644,372</u>	<u>\$ 4,123,160</u>	<u>\$ 85,995,508</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>
<b>Additions:</b>				
Employer contributions	\$ 3,173,575	\$ 328,982	\$ -	\$ 3,502,557
Plan member contributions	506,283	-	-	506,283
	3,679,858	328,982	-	4,008,840
Investment income (loss)	5,398,440	2,052,077	366,131	7,816,648
Total additions (deductions)	9,078,298	2,381,059	366,131	11,825,488
<b>Deductions:</b>				
Benefits paid	6,345,207	1,001,946	156,137	7,503,290
Administrative expenses	122,196	25,319	21,956	169,471
Total deductions	6,467,403	1,027,265	178,093	7,672,761
Change in net position	2,610,895	1,353,794	188,038	4,152,727
Net position, beginning	<u>57,617,081</u>	<u>20,290,578</u>	<u>3,935,122</u>	<u>81,842,781</u>
Net position, ending	<u>\$ 60,227,976</u>	<u>\$ 21,644,372</u>	<u>\$ 4,123,160</u>	<u>\$ 85,995,508</u>

### NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to the balance sheet date through December 10, 2025, (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**



DRY

**Required Supplementary Information**

Pension and OPEB Trust Funds

DRAFT

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total pension liability</b>										
Service cost	\$ 821,408	\$ 825,348	\$ 899,367	\$ 935,471	\$ 1,036,352	\$ 1,183,972	\$ 1,246,632	\$ 1,032,682	\$ 1,300,152	\$ 1,305,399
Interest	6,313,861	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
Changes of assumptions	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	768,400	2,709,895	1,781,873	496,582	(164,402)	1,182,543	205,077	820,889	(881,814)	(297,253)
Changes in assumptions	2,554,952	-	-	-	-	-	78,589	-	-	-
Benefit payments, including refund of member contributions	(6,345,207)	(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)
<b>Net change in total pension liability</b>	<b>4,113,414</b>	<b>3,659,892</b>	<b>2,826,675</b>	<b>1,993,643</b>	<b>1,558,599</b>	<b>3,193,052</b>	<b>2,546,860</b>	<b>2,835,874</b>	<b>1,770,201</b>	<b>2,223,870</b>
<b>Total pension liability - beginning</b>	<b>89,438,934</b>	<b>85,779,042</b>	<b>82,952,367</b>	<b>80,958,724</b>	<b>79,400,125</b>	<b>76,207,073</b>	<b>73,660,213</b>	<b>70,824,339</b>	<b>69,054,138</b>	<b>66,830,268</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 93,552,348</b>	<b>\$ 89,438,934</b>	<b>\$ 85,779,042</b>	<b>\$ 82,952,367</b>	<b>\$ 80,958,724</b>	<b>\$ 79,400,125</b>	<b>\$ 76,207,073</b>	<b>\$ 73,660,213</b>	<b>\$ 70,824,339</b>	<b>\$ 69,054,138</b>
<b>Plan fiduciary net position</b>										
Contributions - employer	\$ 2,985,326	\$ 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
Contributions - employee	507,400	508,697	566,633	574,315	636,783	766,595	841,025	632,022	857,827	862,500
Net investment income	5,398,441	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
Benefit payments, including refund of member contributions	(6,345,207)	(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)
Administrative expense	(122,196)	(116,869)	(114,113)	(131,404)	(120,324)	(128,821)	(126,454)	(87,026)	(109,330)	(107,824)
Other	-	-	-	-	-	-	-	-	-	59,550
<b>Net change in plan fiduciary net position</b>	<b>2,423,764</b>	<b>2,660,217</b>	<b>2,509,871</b>	<b>(8,953,541)</b>	<b>10,396,755</b>	<b>787,165</b>	<b>2,228,307</b>	<b>1,673,823</b>	<b>3,658,522</b>	<b>1,742,214</b>
<b>Plan fiduciary net position - beginning</b>	<b>56,697,086</b>	<b>54,036,869</b>	<b>51,526,998</b>	<b>60,480,539</b>	<b>50,083,784</b>	<b>49,296,619</b>	<b>47,068,312</b>	<b>45,394,489</b>	<b>41,735,967</b>	<b>39,993,753</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 59,120,850</b>	<b>\$ 56,697,086</b>	<b>\$ 54,036,869</b>	<b>\$ 51,526,998</b>	<b>\$ 60,480,539</b>	<b>\$ 50,083,784</b>	<b>\$ 49,296,619</b>	<b>\$ 47,068,312</b>	<b>\$ 45,394,489</b>	<b>\$ 41,735,967</b>
<b>Net pension (asset) liability - ending (a) - (b)</b>	<b>\$ 34,431,498</b>	<b>\$ 32,741,848</b>	<b>\$ 31,742,173</b>	<b>\$ 31,425,369</b>	<b>\$ 20,478,185</b>	<b>\$ 29,316,341</b>	<b>\$ 26,910,454</b>	<b>\$ 26,591,901</b>	<b>\$ 25,429,850</b>	<b>\$ 27,318,171</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>63.20%</b>	<b>63.39%</b>	<b>63.00%</b>	<b>62.12%</b>	<b>74.71%</b>	<b>63.08%</b>	<b>64.69%</b>	<b>63.90%</b>	<b>64.09%</b>	<b>60.44%</b>
<b>Covered payroll</b>	<b>\$ 7,021,359</b>	<b>\$ 7,496,231</b>	<b>\$ 7,771,507</b>	<b>\$ 8,383,675</b>	<b>\$ 9,161,864</b>	<b>\$ 9,865,847</b>	<b>\$ 10,388,055</b>	<b>\$ 10,918,022</b>	<b>\$ 11,453,088</b>	<b>\$ 12,556,875</b>
<b>Net pension liability as a percentage of covered payroll</b>	<b>490.38%</b>	<b>436.78%</b>	<b>408.44%</b>	<b>374.84%</b>	<b>223.52%</b>	<b>297.15%</b>	<b>259.05%</b>	<b>243.56%</b>	<b>222.03%</b>	<b>217.56%</b>

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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>									
Service cost	\$ 291,975	\$ 272,874	\$ 276,089	\$ 276,089	\$ 258,027	\$ 348,164	\$ 325,387	\$ 239,407	\$ 223,223
Interest	1,690,394	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	2,090,109	-	(1,123,486)	-	463,043	-	1,115,620	-	-
Difference between expected and actual experience	(1,002,702)	-	5,237,016	-	(2,212,054)	-	(684,948)	-	(1,413,903)
Benefit payments, including refund of member contributions	(1,001,946)	(1,392,040)	(798,816)	(811,737)	(762,194)	(730,852)	(683,039)	(635,881)	(592,896)
<b>Net change in total OPEB liability</b>	<b>2,067,830</b>	<b>507,088</b>	<b>4,914,774</b>	<b>762,457</b>	<b>(892,153)</b>	<b>921,256</b>	<b>1,286,956</b>	<b>759,901</b>	<b>(585,822)</b>
<b>Total OPEB liability - beginning</b>	<b>24,858,457</b>	<b>24,351,369</b>	<b>19,436,595</b>	<b>18,674,138</b>	<b>19,566,291</b>	<b>18,645,035</b>	<b>17,358,079</b>	<b>16,598,178</b>	<b>17,184,000</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 26,926,287</b>	<b>\$ 24,858,457</b>	<b>\$ 24,351,369</b>	<b>\$ 19,436,595</b>	<b>\$ 18,674,138</b>	<b>\$ 19,566,291</b>	<b>\$ 18,645,035</b>	<b>\$ 17,358,079</b>	<b>\$ 16,598,178</b>
<b>Plan fiduciary net position</b>									
Contributions - employer	\$ 328,982	\$ 790,870	\$ 396,181	\$ -	\$ 412,870	\$ 519,985	\$ 545,294	\$ 289,413	\$ 557,241
Contributions - employee	-	-	-	-	-	-	-	-	-
Net investment income	2,895,221	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	(1,001,946)	(1,392,040)	(798,816)	(811,737)	(762,194)	(730,852)	(683,039)	(635,881)	(592,896)
Administrative expense	(25,319)	(22,171)	(22,171)	(21,011)	(21,011)	-	(19,739)	-	(20,898)
Other	-	-	-	-	(722,139)	-	(78,723)	-	-
<b>Net change in plan fiduciary net position</b>	<b>2,196,938</b>	<b>669,656</b>	<b>(2,256,824)</b>	<b>571,723</b>	<b>2,911,943</b>	<b>944,339</b>	<b>708,522</b>	<b>705,117</b>	<b>1,216,515</b>
<b>Plan fiduciary net position - beginning</b>	<b>19,447,433</b>	<b>18,777,777</b>	<b>21,034,601</b>	<b>20,462,878</b>	<b>17,550,935</b>	<b>16,606,596</b>	<b>15,898,074</b>	<b>15,192,957</b>	<b>13,976,442</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 21,644,371</b>	<b>\$ 19,447,433</b>	<b>\$ 18,777,777</b>	<b>\$ 21,034,601</b>	<b>\$ 20,462,878</b>	<b>\$ 17,550,935</b>	<b>\$ 16,606,596</b>	<b>\$ 15,898,074</b>	<b>\$ 15,192,957</b>
<b>Net OPEB (asset) liability - ending (a) - (b)</b>	<b>\$ 5,281,916</b>	<b>\$ 5,411,024</b>	<b>\$ 5,573,592</b>	<b>\$ (1,598,006)</b>	<b>\$ (1,788,740)</b>	<b>\$ 2,015,356</b>	<b>\$ 2,038,439</b>	<b>\$ 1,460,005</b>	<b>\$ 1,405,221</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>80.38%</b>	<b>78.23%</b>	<b>77.11%</b>	<b>108.22%</b>	<b>109.58%</b>	<b>89.70%</b>	<b>89.07%</b>	<b>91.59%</b>	<b>91.53%</b>
<b>Covered payroll</b>	<b>\$ 6,145,861</b>	<b>\$ 7,583,355</b>	<b>\$ 7,326,913</b>	<b>\$ 7,993,368</b>	<b>\$ 7,723,061</b>	<b>\$ 8,745,679</b>	<b>\$ 8,449,931</b>	<b>\$ 10,436,721</b>	<b>\$ 10,083,788</b>
<b>Net OPEB liability as a percentage of covered payroll</b>	<b>85.94%</b>	<b>71.35%</b>	<b>76.07%</b>	<b>-19.99%</b>	<b>-23.16%</b>	<b>23.04%</b>	<b>24.12%</b>	<b>13.99%</b>	<b>13.94%</b>

**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**

	2025	2024	2023	2022	2021	2020	2019	2018*
<b>Total OPEB liability</b>								
Service cost	\$ 1,565	\$ 1,490	\$ 3,677	\$ 3,502	\$ 5,181	\$ 4,934	\$ 4,622	\$ 13,473
Interest	189,638	193,245	150,134	155,874	226,091	230,271	306,110	304,550
Changes of assumptions	112,749	-	(32,934)	-	(306,114)	-	274,954	-
Difference between expected and actual experience	(630,520)	(114,240)	889,915	(135,362)	(1,196,829)	(182,207)	(1,948,792)	(134,752)
Benefit payments, including refund of member contributions	(152,712)	(146,383)	(138,999)	(130,991)	(136,829)	(153,996)	(143,221)	(152,576)
<b>Net change in total OPEB liability</b>	<b>(479,280)</b>	<b>(65,888)</b>	<b>871,793</b>	<b>(106,977)</b>	<b>(1,408,500)</b>	<b>(100,998)</b>	<b>(1,506,327)</b>	<b>30,695</b>
<b>Total OPEB liability - beginning</b>	<b>3,943,905</b>	<b>4,009,793</b>	<b>3,138,000</b>	<b>3,244,977</b>	<b>4,653,477</b>	<b>4,754,475</b>	<b>6,260,802</b>	<b>6,230,107</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 3,464,625</b>	<b>\$ 3,943,905</b>	<b>\$ 4,009,793</b>	<b>\$ 3,138,000</b>	<b>\$ 3,244,977</b>	<b>\$ 4,653,477</b>	<b>\$ 4,754,475</b>	<b>\$ 6,260,802</b>
<b>Plan fiduciary net position</b>								
Contributions - employer	\$ 21,528	\$ -	\$ -	\$ 82,224	\$ 118,749	\$ 256,693	\$ 267,517	\$ 312,711
Contributions - employee	-	-	-	-	-	-	-	-
Net investment income	345,883	217,482	(414,788)	634,162	180,640	181,813	153,299	201,936
Benefit payments, including refund of member contributions	(152,712)	(146,383)	(138,999)	(130,991)	(136,828)	(153,996)	(143,221)	(152,576)
Administrative expense	(21,390)	(23,704)	(21,040)	(19,241)	(18,145)	(17,328)	(15,832)	(12,918)
Other	-	-	-	-	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>193,309</b>	<b>47,395</b>	<b>(574,827)</b>	<b>566,154</b>	<b>144,416</b>	<b>267,182</b>	<b>261,763</b>	<b>349,153</b>
<b>Plan fiduciary net position - beginning</b>	<b>3,741,813</b>	<b>3,694,418</b>	<b>4,269,245</b>	<b>3,703,091</b>	<b>3,558,675</b>	<b>3,291,493</b>	<b>3,029,730</b>	<b>2,680,577</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 3,935,122</b>	<b>\$ 3,741,813</b>	<b>\$ 3,694,418</b>	<b>\$ 4,269,245</b>	<b>\$ 3,703,091</b>	<b>\$ 3,558,675</b>	<b>\$ 3,291,493</b>	<b>\$ 3,029,730</b>
<b>Net OPEB (asset) liability - ending (a) - (b)</b>	<b>\$ (470,497)</b>	<b>\$ 202,092</b>	<b>\$ 315,375</b>	<b>\$ (1,131,245)</b>	<b>\$ (458,114)</b>	<b>\$ 1,094,802</b>	<b>\$ 1,462,982</b>	<b>\$ 3,231,072</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>113.58%</b>	<b>94.88%</b>	<b>92.13%</b>	<b>136.05%</b>	<b>114.12%</b>	<b>76.47%</b>	<b>69.23%</b>	<b>48.39%</b>
<b>Covered payroll</b>	<b>\$ 293,577</b>	<b>\$ 272,737</b>	<b>\$ 272,737</b>	<b>\$ 440,525</b>	<b>\$ 440,525</b>	<b>\$ 512,807</b>	<b>\$ 512,807</b>	<b>\$ 1,007,268</b>
<b>Net OPEB liability as a percentage of covered payroll</b>	<b>-160.26%</b>	<b>74.10%</b>	<b>115.63%</b>	<b>-256.79%</b>	<b>-103.99%</b>	<b>213.49%</b>	<b>285.29%</b>	<b>320.78%</b>

**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**

	2025*	2024	2023	2022*	2021	2020*	2019*	2018*	2017*	2016
Actuarially determined contribution	\$ 3,173,575	\$ 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
Contributions in relation to the actuarially determined contribution	3,173,575	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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (12)	\$ (1,929)	\$ -	\$ -	\$ (30,239)
Covered payroll	\$ 7,021,359	\$ 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
Contributions as a percentage of covered payroll	45.20%	38.58%	36.42%	35.57%	30.67%	27.31%	25.41%	25.25%	24.06%	22.48%

**Notes to Schedule:**

See notes to the financial statements for valuation, methods, and assumptions information.

\* Including contribution receivables

See independent auditor's report.

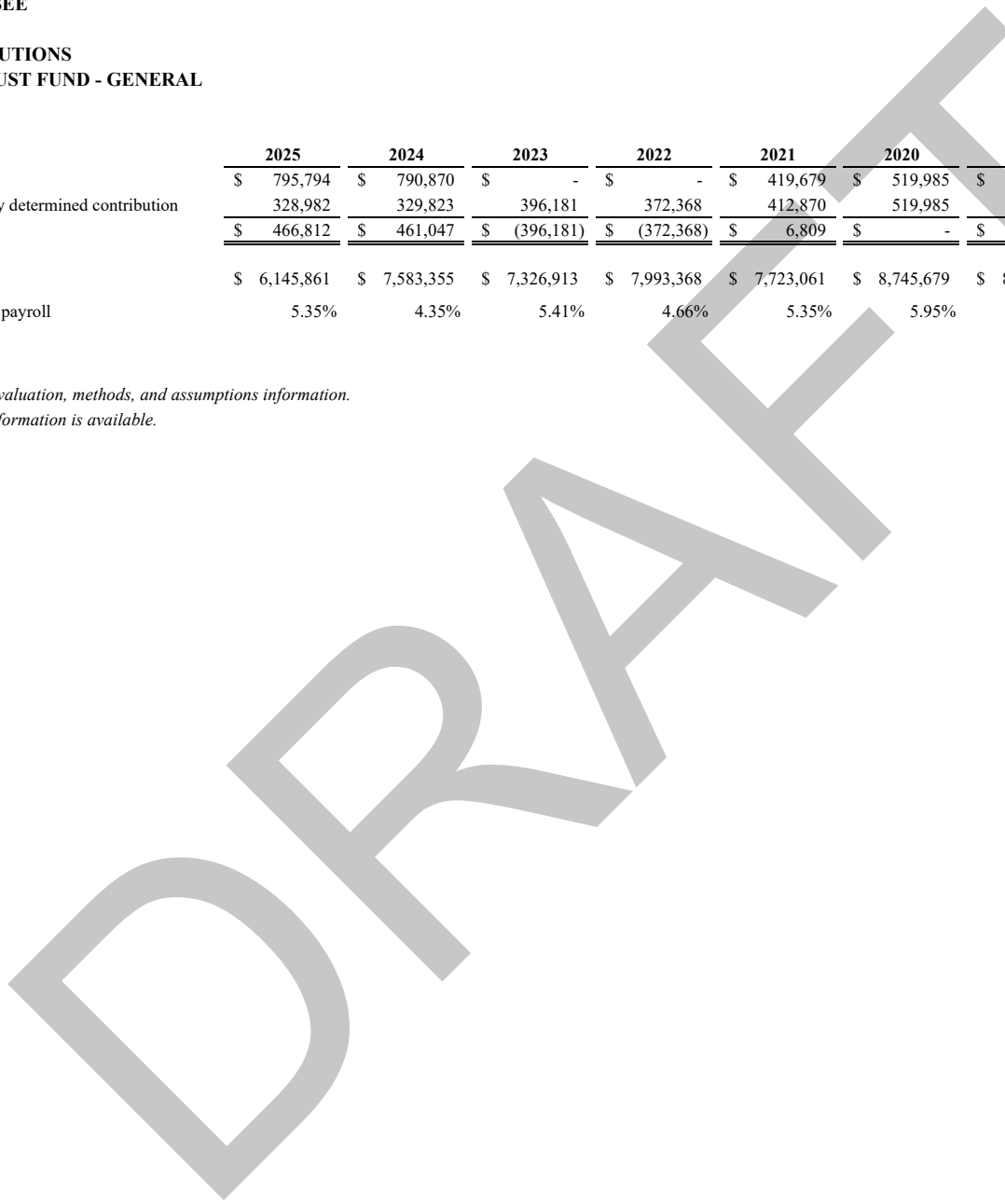
CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CITY CONTRIBUTIONS  
CITY OF COLUMBIA OPEB TRUST FUND - GENERAL  
Last 10 Fiscal Years**

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 795,794	\$ 790,870	\$ -	\$ -	\$ 419,679	\$ 519,985	\$ 522,597	\$ 289,413	\$ 340,379
Contributions in relation to the actuarially determined contribution	328,982	329,823	396,181	372,368	412,870	519,985	545,294	289,413	557,241
Contribution deficiency (excess)	<u>\$ 466,812</u>	<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	\$ 6,145,861	\$ 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	5.35%	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.*

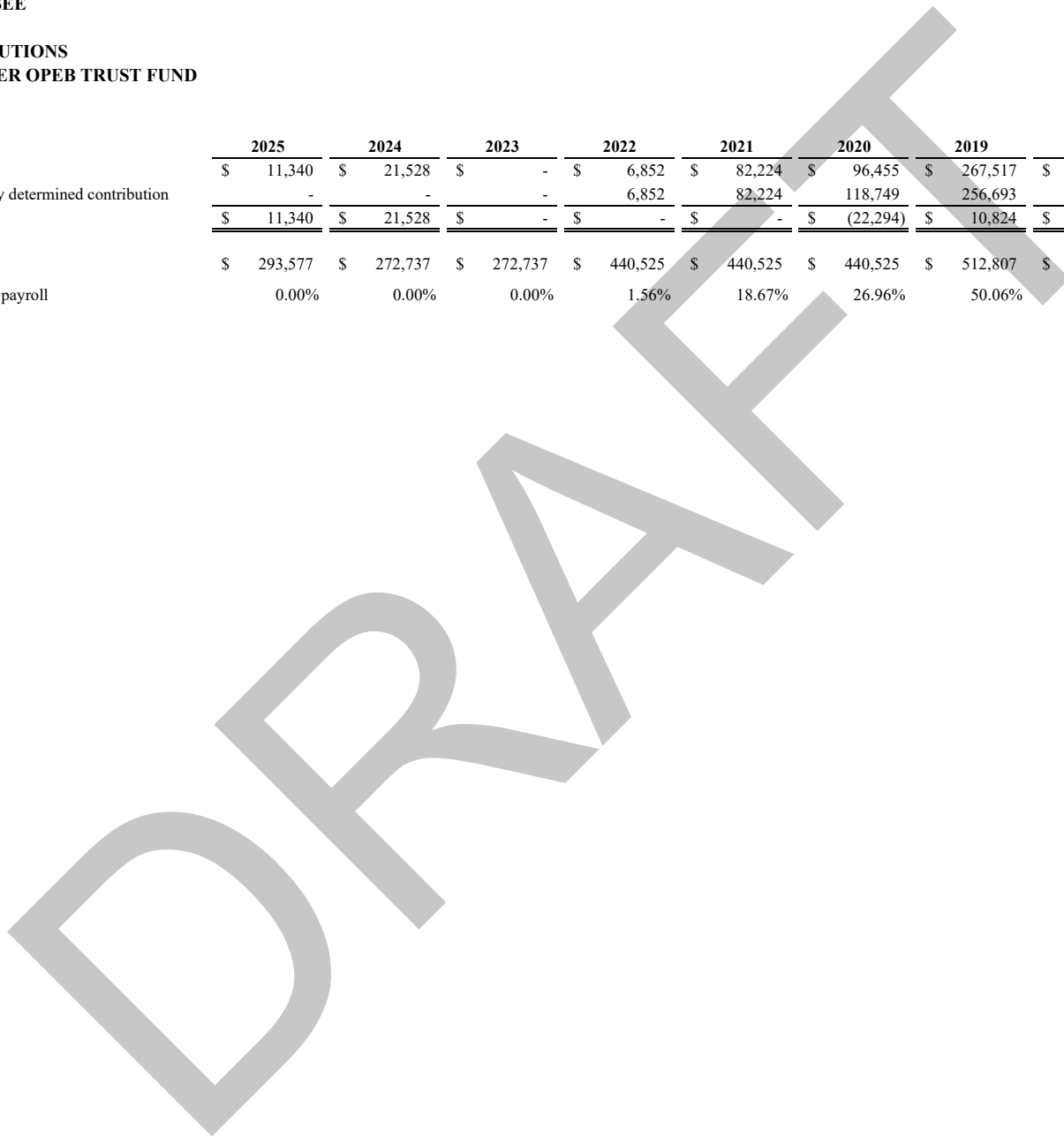


See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CITY CONTRIBUTIONS  
COLUMBIA POWER AND WATER OPEB TRUST FUND  
Last 10 Fiscal Years**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 11,340	\$ 21,528	\$ -	\$ 6,852	\$ 82,224	\$ 96,455	\$ 267,517	\$ 267,517	\$ 312,711	\$ 394,216
Contributions in relation to the actuarially determined contribution	-	-	-	6,852	82,224	118,749	256,693	267,517	312,711	394,216
Contribution deficiency (excess)	\$ 11,340	\$ 21,528	\$ -	\$ -	\$ -	\$ (22,294)	\$ 10,824	\$ -	\$ -	\$ -
Covered payroll	\$ 293,577	\$ 272,737	\$ 272,737	\$ 440,525	\$ 440,525	\$ 440,525	\$ 512,807	\$ 512,807	\$ 1,007,268	\$ 1,007,268
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	1.56%	18.67%	26.96%	50.06%	52.17%	31.05%	39.14%



See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF INVESTMENT RETURNS - OPEB TRUST FUND**  
**Last 10 Fiscal Years**

**OPEB TRUST FUND - GENERAL**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense										
City of Columbia Pension Trust Fund - General	9.74%	11.84%	8.28%	-10.94%	24.59%	4.39%	5.95%	6.54%	9.21%	4.30%
City of Columbia OPEB Trust Fund - General	10.48%	11.29%	8.19%	-10.85%	24.03%	7.00%	6.00%	7.00%	9.12%	N/A
Columbia Power and Water Systems OPEB Trust Fund	9.50%	9.42%	6.01%	-10.04%	14.47%	4.07%	5.46%	4.99%	7.35%	1.44%

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See independent auditor's report.

**Required Supplementary Information**

City Pension and OPEB Plans

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CITY OF COLUMBIA, TENNESSEE

**SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND  
RELATED RATIOS  
GENERAL PENSION PLAN  
Last 10 Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total pension liability</b>										
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
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
Changes of assumptions	-	-	-	-	-	78,589	-	-	-	-
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
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)
<b>Net change in total pension liability</b>	<b>3,659,892</b>	<b>2,826,675</b>	<b>1,993,643</b>	<b>1,558,599</b>	<b>3,193,052</b>	<b>2,546,860</b>	<b>2,835,874</b>	<b>1,770,201</b>	<b>2,223,870</b>	<b>2,706,062</b>
<b>Total pension liability - beginning</b>	<b>85,779,042</b>	<b>82,952,367</b>	<b>80,958,724</b>	<b>79,400,125</b>	<b>76,207,073</b>	<b>73,660,213</b>	<b>70,824,339</b>	<b>69,054,138</b>	<b>66,830,268</b>	<b>64,124,206</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 89,438,934</b>	<b>\$ 85,779,042</b>	<b>\$ 82,952,367</b>	<b>\$ 80,958,724</b>	<b>\$ 79,400,125</b>	<b>\$ 76,207,073</b>	<b>\$ 73,660,213</b>	<b>\$ 70,824,339</b>	<b>\$ 69,054,138</b>	<b>\$ 66,830,268</b>
<b>Plan fiduciary net position</b>										
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
Contributions - employee	508,697	566,633	574,315	636,783	766,595	841,025	632,022	857,827	862,500	905,788
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
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)
Administrative expense	(116,869)	(114,113)	(131,404)	(120,324)	(128,821)	(126,454)	(87,026)	(109,330)	(107,824)	(136,774)
Other	-	-	-	-	-	-	-	-	59,550	-
<b>Net change in plan fiduciary net position</b>	<b>2,660,217</b>	<b>2,509,871</b>	<b>(8,953,541)</b>	<b>10,396,755</b>	<b>787,165</b>	<b>2,228,307</b>	<b>1,673,823</b>	<b>3,658,522</b>	<b>1,742,214</b>	<b>1,554,276</b>
<b>Plan fiduciary net position - beginning</b>	<b>54,036,869</b>	<b>51,526,998</b>	<b>60,480,539</b>	<b>50,083,784</b>	<b>49,296,619</b>	<b>47,068,312</b>	<b>45,394,489</b>	<b>41,735,967</b>	<b>39,993,753</b>	<b>38,439,477</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 56,697,086</b>	<b>\$ 54,036,869</b>	<b>\$ 51,526,998</b>	<b>\$ 60,480,539</b>	<b>\$ 50,083,784</b>	<b>\$ 49,296,619</b>	<b>\$ 47,068,312</b>	<b>\$ 45,394,489</b>	<b>\$ 41,735,967</b>	<b>\$ 39,993,753</b>
<b>Net pension liability - ending (a) - (b)</b>	<b>\$ 32,741,848</b>	<b>\$ 31,742,173</b>	<b>\$ 31,425,369</b>	<b>\$ 20,478,185</b>	<b>\$ 29,316,341</b>	<b>\$ 26,910,454</b>	<b>\$ 26,591,901</b>	<b>\$ 25,429,850</b>	<b>\$ 27,318,171</b>	<b>\$ 26,836,515</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	63.39%	63.00%	62.12%	74.71%	63.08%	64.69%	63.90%	64.09%	60.44%	59.84%
<b>Covered payroll</b>	\$ 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
<b>Net pension liability as a percentage of covered payroll</b>	436.78%	408.44%	374.84%	223.52%	297.15%	259.05%	243.56%	222.03%	217.56%	206.80%

**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**

	2025**	2024**	2023	2022	2021	2020**	2019**	2018**	2017**	2016
Actuarially determined contribution	\$ 3,173,575	\$ 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
Contributions in relation to the actuarially determined contribution	3,173,575	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
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (12)	\$ (1,929)	\$ -	\$ -	\$ (30,239)
Covered payroll	\$ 7,021,359	\$ 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
Contributions as a percentage of covered payroll	45.20%	38.58%	36.42%	35.57%	30.67%	27.31%	25.41%	25.25%	24.06%	22.48%

**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**



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**CITY OF COLUMBIA, TENNESSEE**

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2025

	Special Revenue Funds					Debt Service Fund	Total Nonmajor Governmental Funds
	State Street Aid Fund	Drug Fund	Streets and Transportation Fund	Grant Fund	Industrial Development Board		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 4,320,775	\$ 393,874	\$ 36,923	\$ 1,262,648	\$ 3,977,312	\$ 298,419	\$ 10,289,951
Accounts receivable	-	1,200	-	-	-	-	1,200
Due from other governments	276,186	2,712	13,746	122,362	233,758	-	648,764
Due from other funds	2,282	15,910	-	-	-	45,422	63,614
Prepaid items	922	1,550	-	-	-	67	2,539
Total assets	<u>\$ 4,600,165</u>	<u>\$ 415,246</u>	<u>\$ 50,669</u>	<u>\$ 1,385,010</u>	<u>\$ 4,211,070</u>	<u>\$ 343,908</u>	<u>\$ 11,006,068</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 758,316	\$ 3,746	\$ -	\$ 34,032	\$ -	\$ -	\$ 796,094
Total liabilities	<u>758,316</u>	<u>3,746</u>	<u>-</u>	<u>34,032</u>	<u>-</u>	<u>-</u>	<u>796,094</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - other	-	5,071	-	-	-	-	5,071
Total deferred inflows of resources	<u>-</u>	<u>5,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,071</u>
<b>FUND BALANCE</b>							
Nonspendable:							
Prepaid items	922	1,550	-	-	-	67	2,539
Restricted for:							
Roads and streets	3,840,927	-	50,669	-	-	-	3,891,596
Public safety	-	404,879	-	-	-	-	404,879
Industrial Development Board	-	-	-	-	4,211,070	-	4,211,070
Grant expenditures	-	-	-	1,350,978	-	-	1,350,978
Committed:							
Debt service	-	-	-	-	-	343,841	343,841
Total fund balance	<u>3,841,849</u>	<u>406,429</u>	<u>50,669</u>	<u>1,350,978</u>	<u>4,211,070</u>	<u>343,908</u>	<u>10,204,903</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,600,165</u>	<u>\$ 415,246</u>	<u>\$ 50,669</u>	<u>\$ 1,385,010</u>	<u>\$ 4,211,070</u>	<u>\$ 343,908</u>	<u>\$ 11,006,068</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, 2025

	Special Revenue Funds					Debt Service Fund	Total Nonmajor Governmental Funds
	State Street Aid Fund	Drug Fund	Streets and Transportation Fund	Grant Fund	Industrial Development Board		
<b>REVENUES</b>							
Intergovernmental:							
Gasoline tax - State of Tennessee	\$ 1,499,030	\$ -	\$ 77,191	\$ -	\$ -	\$ -	\$ 1,576,221
Grants	-	-	-	664,007	-	-	664,007
Fines and fees	-	19,861	-	-	-	-	19,861
Miscellaneous:							
Interest income	29,292	3,357	367	255	40,346	13,076	86,693
Other	-	3	-	-	422,113	-	422,116
Total revenues	<u>1,528,322</u>	<u>23,221</u>	<u>77,558</u>	<u>664,262</u>	<u>462,459</u>	<u>13,076</u>	<u>2,768,898</u>
<b>EXPENDITURES</b>							
Current:							
Public works	1,151,832	-	75,000	-	-	-	1,226,832
Public safety	-	36,827	-	-	-	-	36,827
Professional services	-	-	-	-	700,887	-	700,887
Capital outlay	-	-	-	984,508	-	-	984,508
Debt service:							
Principal retirements	-	-	-	-	-	1,154,156	1,154,156
Interest and fiscal charges	-	-	-	-	-	242,531	242,531
Total expenditures	<u>1,151,832</u>	<u>36,827</u>	<u>75,000</u>	<u>984,508</u>	<u>700,887</u>	<u>1,396,687</u>	<u>4,345,741</u>
Excess (deficiency) of revenues over (under) expenditures	<u>376,490</u>	<u>(13,606)</u>	<u>2,558</u>	<u>(320,246)</u>	<u>(238,428)</u>	<u>(1,383,611)</u>	<u>(1,576,843)</u>
<b>OTHER FINANCING SOURCES</b>							
Transfers in	-	-	-	1,671,224	-	1,396,044	3,067,268
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,671,224</u>	<u>-</u>	<u>1,396,044</u>	<u>3,067,268</u>
Net change in fund balances	376,490	(13,606)	2,558	1,350,978	(238,428)	12,433	1,490,425
<b>FUND BALANCE, beginning</b>	<u>3,465,359</u>	<u>420,035</u>	<u>48,111</u>	<u>-</u>	<u>4,449,498</u>	<u>331,475</u>	<u>8,714,478</u>
<b>FUND BALANCE, ending</b>	<u>\$ 3,841,849</u>	<u>\$ 406,429</u>	<u>\$ 50,669</u>	<u>\$ 1,350,978</u>	<u>\$ 4,211,070</u>	<u>\$ 343,908</u>	<u>\$ 10,204,903</u>

See independent auditor's report.

**BUDGETARY AND OTHER SCHEDULES**



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# CITY OF COLUMBIA, TENNESSEE

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

YEAR ENDED JUNE 30, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Real and personal property taxes	\$ 12,940,000	\$ 12,940,000	\$ 14,028,423	\$ 1,088,423
Local sales taxes	16,805,888	16,805,888	20,073,188	3,267,300
Business taxes	1,750,000	1,750,000	2,702,640	952,640
Local beer and liquor taxes	1,344,500	1,344,500	1,864,664	520,164
Tax equivalent payments	45,200	45,200	49,979	4,779
Other taxes	347,400	347,400	641,429	294,029
Total taxes	<u>33,232,988</u>	<u>33,232,988</u>	<u>39,360,323</u>	<u>6,127,335</u>
Licenses and permits:				
Privilege licenses	1,163,800	1,163,800	3,376,974	2,213,174
Total licenses and permits	<u>1,163,800</u>	<u>1,163,800</u>	<u>3,376,974</u>	<u>2,213,174</u>
Intergovernmental:				
State shared revenues	5,440,000	5,440,000	5,968,106	528,106
State and federal grants	-	461,444	434,710	(26,734)
Total intergovernmental	<u>5,440,000</u>	<u>5,901,444</u>	<u>6,402,816</u>	<u>501,372</u>
Charges for services:				
Administrative charge - Sewer Fund	215,000	215,000	408,006	193,006
Other	70,000	307,518	299,887	(7,631)
Total charges for services	<u>285,000</u>	<u>522,518</u>	<u>707,893</u>	<u>185,375</u>
Fines and forfeits:				
City court fines and fees	232,000	232,000	200,903	(31,097)
Total fines and forfeits	<u>232,000</u>	<u>232,000</u>	<u>200,903</u>	<u>(31,097)</u>
Miscellaneous:				
Insurance recoveries	-	-	91,143	91,143
Interest	160,000	160,000	1,507,892	1,347,892
Rent	8,000	8,000	14,884	6,884
Contributions	-	3,058	4,133	1,075
Other	68,000	139,277	242,132	102,855
Total miscellaneous	<u>236,000</u>	<u>310,335</u>	<u>1,860,184</u>	<u>1,549,849</u>
Total revenues	<u>40,589,788</u>	<u>41,363,085</u>	<u>51,909,093</u>	<u>10,546,008</u>

(Continued)

See independent auditor's report.

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**CITY OF COLUMBIA, TENNESSEE**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

YEAR ENDED JUNE 30, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Real and personal property taxes	\$ 12,940,000	\$ 12,940,000	\$ 14,028,423	\$ 1,088,423
Local sales taxes	16,805,888	16,805,888	20,073,188	3,267,300
Business taxes	1,750,000	1,750,000	2,702,640	952,640
Local beer and liquor taxes	1,344,500	1,344,500	1,864,664	520,164
Tax equivalent payments	45,200	45,200	49,979	4,779
Other taxes	347,400	347,400	641,429	294,029
Total taxes	<u>33,232,988</u>	<u>33,232,988</u>	<u>39,360,323</u>	<u>6,127,335</u>
Licenses and permits:				
Privilege licenses	1,163,800	1,163,800	3,376,974	2,213,174
Total licenses and permits	<u>1,163,800</u>	<u>1,163,800</u>	<u>3,376,974</u>	<u>2,213,174</u>
Intergovernmental:				
State shared revenues	5,440,000	5,440,000	5,968,106	528,106
State and federal grants	-	461,444	434,710	(26,734)
Total intergovernmental	<u>5,440,000</u>	<u>5,901,444</u>	<u>6,402,816</u>	<u>501,372</u>
Charges for services:				
Administrative charge - Sewer Fund	215,000	215,000	408,006	193,006
Other	70,000	307,518	299,887	(7,631)
Total charges for services	<u>285,000</u>	<u>522,518</u>	<u>707,893</u>	<u>185,375</u>
Fines and forfeits:				
City court fines and fees	232,000	232,000	200,903	(31,097)

(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, 2025

(Continued)

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
General government:				
Council, Attorney, and Court:				
Salaries	48,512	48,512	45,739	2,773
FICA and employee benefits	50,613	50,613	46,155	4,458
Services	113,350	112,014	69,528	42,486
Supplies and materials	2,000	3,187	2,082	1,105
Special appropriations	261,550	261,700	260,700	1,000
	<u>476,025</u>	<u>476,026</u>	<u>424,204</u>	<u>51,822</u>
City Manager's office:				
Salaries	410,281	410,281	411,184	(903)
FICA and employee benefits	130,503	130,503	132,368	(1,865)
Services	298,788	297,788	27,701	270,087
Supplies and materials	3,100	4,100	3,512	588
	<u>842,672</u>	<u>842,672</u>	<u>574,765</u>	<u>267,907</u>
Management Information Systems:				
Salaries	322,105	322,105	324,226	(2,121)
FICA and employee benefits	69,559	69,559	72,783	(3,224)
Services	383,305	209,614	191,214	18,400
Supplies and materials	12,150	12,150	9,680	2,470
	<u>787,119</u>	<u>613,428</u>	<u>597,903</u>	<u>15,525</u>
Finance:				
Salaries	482,469	572,703	576,040	(3,337)
FICA and employee benefits	94,870	114,439	121,631	(7,192)
Services	21,700	22,329	7,266	15,063
Supplies and materials	7,360	8,443	6,219	2,224
	<u>606,399</u>	<u>717,914</u>	<u>711,156</u>	<u>6,758</u>
City Recorder:				
Salaries	435,481	435,481	330,440	105,041
FICA and employee benefits	127,070	127,070	110,566	16,504
Services	26,350	26,350	1,699	24,651
Supplies and materials	4,988	5,044	3,291	1,753
	<u>593,889</u>	<u>593,945</u>	<u>445,996</u>	<u>147,949</u>
Personnel:				
Salaries	246,822	156,588	160,082	(3,494)
FICA and employee benefits	55,233	35,664	36,329	(665)
Services	29,088	28,459	23,294	5,165
Supplies and materials	4,900	4,200	1,868	2,332
	<u>336,043</u>	<u>224,911</u>	<u>221,573</u>	<u>3,338</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, 2025

(Continued)	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>EXPENDITURES (Continued)</b>				
Other:				
Salaries	303,100	503,743	435,999	67,744
FICA and employee benefits	1,407,241	2,103,609	1,806,800	296,809
Services	4,744,956	6,342,555	2,527,654	3,814,901
Supplies and materials	308,546	620,820	535,161	85,659
	<u>6,763,843</u>	<u>9,570,727</u>	<u>5,305,614</u>	<u>4,265,113</u>
 Total general government	 <u>10,405,990</u>	 <u>13,039,623</u>	 <u>8,281,211</u>	 <u>4,758,412</u>
 Public safety:				
Police:				
Salaries	7,319,092	7,226,392	7,271,259	(44,867)
FICA and employee benefits	2,558,431	2,558,431	2,432,650	125,781
Services	860,898	954,795	740,869	213,926
Supplies and materials	643,973	899,085	721,483	177,602
	<u>11,382,394</u>	<u>11,638,703</u>	<u>11,166,261</u>	<u>472,442</u>
Fire:				
Salaries	6,417,200	6,595,445	6,284,998	310,447
FICA and employee benefits	2,240,095	2,240,095	2,253,086	(12,991)
Services	419,316	538,047	510,226	27,821
Supplies and materials	315,841	424,335	336,148	88,187
	<u>9,392,452</u>	<u>9,797,922</u>	<u>9,384,458</u>	<u>413,464</u>
 Total public safety	 <u>20,774,846</u>	 <u>21,436,625</u>	 <u>20,550,719</u>	 <u>885,906</u>
 Public works:				
Streets and maintenance:				
Salaries	2,580,285	2,580,285	2,405,224	175,061
FICA and employee benefits	884,589	884,589	824,864	59,725
Services	288,900	399,841	361,172	38,669
Supplies and materials	467,073	356,132	326,884	29,248
	<u>4,220,847</u>	<u>4,220,847</u>	<u>3,918,144</u>	<u>302,703</u>
 Total public works	 <u>4,220,847</u>	 <u>4,220,847</u>	 <u>3,918,144</u>	 <u>302,703</u>
 Development services:				
Salaries	1,675,729	1,740,729	1,533,721	207,008
FICA and employee benefits	499,221	499,221	473,952	25,269
Services	192,295	193,295	139,869	53,426
Supplies and materials	92,225	92,225	49,108	43,117
	<u>2,459,470</u>	<u>2,525,470</u>	<u>2,196,650</u>	<u>328,820</u>
 Total development services	 <u>2,459,470</u>	 <u>2,525,470</u>	 <u>2,196,650</u>	 <u>328,820</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, 2025

(Continued)	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (Continued)</b>				
Parks and recreation:				
Salaries	2,018,498	1,729,333	1,907,443	(178,110)
FICA and employee benefits	514,230	541,857	466,892	74,965
Services	288,874	529,174	566,124	(36,950)
Supplies and materials	<u>374,165</u>	<u>1,080,167</u>	<u>1,012,888</u>	<u>67,279</u>
Total parks and recreation	<u>3,195,767</u>	<u>3,880,531</u>	<u>3,953,347</u>	<u>(72,816)</u>
Total expenditures	<u>41,056,920</u>	<u>45,103,096</u>	<u>38,900,071</u>	<u>6,203,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(467,132)</u>	<u>(3,740,011)</u>	<u>13,009,022</u>	<u>16,749,033</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,694,000	1,694,000	1,724,909	30,909
Transfers out	<u>(6,246,091)</u>	<u>(15,837,649)</u>	<u>(15,537,647)</u>	<u>300,002</u>
	<u>(4,552,091)</u>	<u>(14,143,649)</u>	<u>(13,812,738)</u>	<u>330,911</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (5,019,223)</u>	<u>\$(17,883,660)</u>	(803,716)	<u>\$ 17,079,944</u>
<b>FUND BALANCE, beginning</b>			<u>54,570,000</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 53,766,284</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Gasoline and motor fuel tax	\$ 800,000	\$ 800,000	\$ 877,713	\$ 77,713
Gasoline 3 cent	200,000	200,000	219,394	19,394
Tennessee gas tax	320,000	320,000	382,329	62,329
Transportation Modernization	-	-	19,594	19,594
Miscellaneous	8,000	8,000	29,292	21,292
Total revenues	<u>1,328,000</u>	<u>1,328,000</u>	<u>1,528,322</u>	<u>200,322</u>
<b>EXPENDITURES</b>				
Public works:				
Services	1,914,823	1,983,885	912,799	1,071,086
Supplies	60,000	261,271	239,033	22,238
Total expenditures	<u>1,974,823</u>	<u>2,245,156</u>	<u>1,151,832</u>	<u>1,093,324</u>
Net change in fund balance	<u>\$ (646,823)</u>	<u>\$ (917,156)</u>	376,490	<u>\$ 1,293,646</u>
<b>FUND BALANCE, beginning</b>			<u>3,465,359</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 3,841,849</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees:				
Drug fines, confiscated property	\$ 269,453	\$ 269,453	\$ 19,861	\$ (249,592)
Miscellaneous:				
Interest	1,600	1,600	3,357	1,757
Other	-	-	3	3
Total revenues	<u>271,053</u>	<u>271,053</u>	<u>23,221</u>	<u>(247,832)</u>
<b>EXPENDITURES</b>				
Public safety:				
Services	168,353	170,853	34,209	136,644
Supplies	102,700	108,505	2,618	105,887
Total expenditures	<u>271,053</u>	<u>279,358</u>	<u>36,827</u>	<u>242,531</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (8,305)</u>	<u>(13,606)</u>	<u>\$ (5,301)</u>
FUND BALANCE, beginning			<u>420,035</u>	
FUND BALANCE, ending			<u>\$ 406,429</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Gasoline tax	\$ 75,000	\$ 75,000	\$ 77,191	\$ 2,191
Miscellaneous	100	100	367	267
Total revenues	<u>75,100</u>	<u>75,100</u>	<u>77,558</u>	<u>2,458</u>
<b>EXPENDITURES</b>				
Public works:				
Services	80,000	80,000	75,000	5,000
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>75,000</u>	<u>5,000</u>
Net change in fund balance	<u>\$ (4,900)</u>	<u>\$ (4,900)</u>	2,558	<u>\$ 7,458</u>
<b>FUND BALANCE, beginning</b>			<u>48,111</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 50,669</u>	

See independent auditor's report.

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**CITY OF COLUMBIA, TENNESSEE**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL - INDUSTRIAL DEVELOPMENT BOARD

YEAR ENDED JUNE 30, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous:				
Interest	\$ 10,000	\$ 10,000	\$ 40,346	\$ 30,346
Other	-	1,687,239	422,113	(1,265,126)
Total revenues	<u>10,000</u>	<u>1,697,239</u>	<u>462,459</u>	<u>(1,234,780)</u>
<b>EXPENDITURES</b>				
Professional services	<u>300,000</u>	<u>2,549,653</u>	<u>700,887</u>	<u>1,848,766</u>
Total expenditures	<u>300,000</u>	<u>2,549,653</u>	<u>700,887</u>	<u>1,848,766</u>
Net change in fund balance	<u>\$ (290,000)</u>	<u>\$ (852,414)</u>	<u>(238,428)</u>	<u>\$ 613,986</u>
<b>FUND BALANCE, beginning</b>			<u>4,449,498</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 4,211,070</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous	\$ 21,050	\$ 21,050	\$ 13,076	\$ (7,974)
Total revenues	<u>21,050</u>	<u>21,050</u>	<u>13,076</u>	<u>(7,974)</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal retirements	1,154,291	1,154,291	1,154,156	135
Interest and fiscal charges	262,803	262,803	242,531	20,272
Total expenditures	<u>1,417,094</u>	<u>1,417,094</u>	<u>1,396,687</u>	<u>20,407</u>
Excess (deficiency) of revenues over (under) expenditures	(1,396,044)	(1,396,044)	(1,383,611)	12,433
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,396,044	1,396,044	1,396,044	-
Total other financing sources	<u>1,396,044</u>	<u>1,396,044</u>	<u>1,396,044</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	12,433	<u>\$ 12,433</u>
<b>FUND BALANCE, beginning</b>			<u>331,475</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 343,908</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, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous:				
Interest and other	\$ 10,000	\$ 10,000	\$ 206,110	\$ 196,110
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>206,110</u>	<u>196,110</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>5,426,110</u>	<u>21,183,499</u>	<u>14,469,533</u>	<u>6,713,966</u>
Total expenditures	<u>5,426,110</u>	<u>21,183,499</u>	<u>14,469,533</u>	<u>6,713,966</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,416,110)</u>	<u>(21,173,499)</u>	<u>(14,263,423)</u>	<u>6,910,076</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	4,926,110	14,041,505	13,441,504	(600,001)
Transfer out	<u>(333,029)</u>	<u>(895,063)</u>	<u>(895,062)</u>	<u>1</u>
Total other financing sources	<u>4,593,081</u>	<u>13,146,442</u>	<u>12,546,442</u>	<u>(600,000)</u>
Net change in fund balance	<u>\$ (823,029)</u>	<u>\$ (8,027,057)</u>	<u>(1,716,981)</u>	<u>\$ 6,310,076</u>
<b>FUND BALANCE, beginning</b>			<u>8,156,109</u>	
<b>FUND BALANCE, ending</b>			<u>\$ 6,439,128</u>	

See independent auditor's report.

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GRANT FUND**

YEAR ENDED JUNE 30, 2025

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal and state grants	\$ -	\$ 10,182,346	\$ 664,007	\$ (9,518,339)
Miscellaneous:				
Interest and other	-	-	255	255
Total revenues	-	10,182,346	664,262	(9,518,084)
<b>EXPENDITURES</b>				
Capital outlay	333,029	11,853,571	984,508	10,869,063
Total expenditures	333,029	11,853,571	984,508	10,869,063
Excess (deficiency) of revenues over (under) expenditures	(333,029)	(1,671,225)	(320,246)	1,350,979
<b>OTHER FINANCING SOURCES</b>				
Transfer in	333,029	1,671,225	1,671,224	(1)
Total other financing sources	333,029	1,671,225	1,671,224	(1)
Net change in fund balance	\$ -	\$ -	1,350,978	\$ 1,350,978
<b>FUND BALANCE, beginning</b>			-	
<b>FUND BALANCE, ending</b>			<u>\$ 1,350,978</u>	

See independent auditor's report.

**FINANCIAL SCHEDULES**



DRY

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF CHANGES IN PROPERTY TAX RECEIVABLES**

**Year Ended June 30, 2025**

<u>Tax Year</u>	<u>Balance June 30, 2024</u>	<u>Current Year Tax Levy</u>	<u>Taxes Collected</u>	<u>Tax Adjustments</u>	<u>Balance June 30, 2025</u>
2024	\$ -	\$ 14,134,277	\$ (13,603,289)	\$ 15,662	\$ 546,650
2023	431,522		(314,954)	4,216	120,784
2022	82,992	-	(55,078)	(81)	27,833
2021	30,248	-	(4,131)	(42)	26,075
2020	14,907	-	(823)	-	14,084
2019	9,679	-	(29)	-	9,650
2018	11,178	-	-	-	11,178
2017	14,063	-	(846)	-	13,217
2016	7,585	-	-	-	7,585
2015	6,161	-	-	-	6,161
2014	<u>5,563</u>	<u>-</u>	<u>(158)</u>	<u>-</u>	<u>5,405</u>
	<u>\$ 613,898</u>	<u>\$ 14,134,277</u>	<u>\$ (13,979,308)</u>	<u>\$ 19,755</u>	788,622
					<u>Estimated property tax 2024-2025 tax levy</u>
					13,927,168
					<u>Total property tax receivable</u>
					14,715,790
					<u>Less allowance for doubtful accounts</u>
					(241,972)
					<u>Total property tax receivable, net</u>
					<u>\$ 14,473,818</u>

Note: All uncollected delinquent taxes have been filed in accordance with applicable laws.

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF CHANGES IN LONG-TERM DEBT BY INDIVIDUAL ISSUE

June 30, 2025

Description of Indebtedness	Original Amount of issue	Interest Rate	Date of Issue	Final Maturity Date	Outstanding 7/1/2024	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Outstanding 6/30/2025
<b>Governmental Activities</b>									
<u>NOTES PAYABLE</u>									
<u>Payable through Debt Service Fund</u>									
Sanitation Equipment Capital outlay, Series 2019	\$ 350,000	2.73%	9/1/2019	9/1/2024	\$ 74,285	\$ -	\$ 74,285	\$ -	\$ -
Total Notes Payable through Debt Service Fund					74,285	-	74,285	-	-
<u>BONDS PAYABLE</u>									
<u>Payable through Debt Service Fund</u>									
General Obligation refunding, Series 2016	\$ 1,400,000	2.25%	1/15/2016	12/1/2028	585,000	-	145,000	-	440,000
General Obligation public improvement, Series 2017	\$ 8,970,000	3.00%	2/3/2017	6/1/2036	6,140,000	-	450,000	-	5,690,000
General Obligation refunding, Series 2019	\$ 4,875,000	2.00 - 4.00%	9/6/2019	12/1/2029	3,145,000	-	485,000	-	2,660,000
Total Bonds Payable through Debt Service Fund					9,870,000	-	1,080,000	-	8,790,000
Total Governmental Activities					\$ 9,944,285	\$ -	\$ 1,154,285	\$ -	\$ 8,790,000
<b>Business-Type Activities</b>									
<u>BONDS PAYABLE</u>									
<u>Payable through Sewer Fund</u>									
General Obligation, Series 2016	\$ 6,135,000	2.25%	1/15/2016	12/1/2028	\$ 2,500,000	\$ -	\$ 1,025,000	\$ -	\$ 1,475,000
General Obligation, Series 2020	\$ 4,195,000	1.05 - 2.00%	#####	6/30/2032	3,390,000	-	395,000	-	2,995,000
General Obligation, Series 2024	\$ 74,530,000	5.00%	8/22/2024	12/1/2053	-	74,530,000	-	-	74,530,000
Total Payable Sewer Fund					5,890,000	74,530,000	1,420,000	-	79,000,000
<u>Payable through Power System Fund</u>									
Broadband rev and tax, Series 2014/2015	\$ 9,100,000	1.79%	#####	3/1/2025	985,000	-	-	-	985,000
Total Payable Power System Fund					985,000	-	-	-	985,000
<u>Payable through Water System Fund</u>									
Revenue Bonds, Series 2021	\$ 6,770,000	2.00 - 5.00%	#####	12/1/1933	5,520,000	-	780,000	-	4,740,000
Revenue Bonds, Series 2023	\$ 7,880,103	4.67%	#####	#####	7,880,103	2,499,999	-	-	10,380,102
Total Payable Water System Fund					13,400,103	2,499,999	780,000	-	15,120,102
Total Bonds Payable Business-Type					20,275,103	77,029,999	2,200,000	-	95,105,102
Total Business-Type Activities					\$ 20,275,103	\$ 77,029,999	\$ 2,200,000	\$ -	\$ 95,105,102

See independent auditor's report.

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS  
GENERAL OBLIGATION DEBT**

**June 30, 2025**

Year Ending June 30,	General Obligation Refunding & Improvement Bonds - 2016 - General Fund		General Obligation Bonds - 2017		General Obligation Bonds - 2019		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	145,000	1,631	480,000	127,850	530,000	27,300	1,155,000	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
<b>Total</b>	<b>\$ 440,000</b>	<b>\$ 14,850</b>	<b>\$ 5,690,000</b>	<b>\$ 980,528</b>	<b>\$ 2,660,000</b>	<b>\$ 140,350</b>	<b>\$ 8,790,000</b>	<b>\$ 1,135,728</b>

See independent auditor's report.

CITY OF COLUMBIA, TENNESSEE

SCHEDULE OF DEBT SERVICE REQUIREMENTS  
SEWER SYSTEM

June 30, 2025

Year Ending June 30,	General Obligation Refunding Bonds - 2016		General Obligation Refunding Bonds - 2020		General Obligation Refunding Bonds - 2024		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 365,000	\$ 29,138	\$ 405,000	\$ 37,640	\$ -	\$ 3,146,025	\$ 770,000	\$ 3,212,803
2027	365,000	20,982	415,000	29,440	1,375,000	3,111,650	2,155,000	3,162,072
2028	375,000	12,657	425,000	23,165	1,440,000	3,041,275	2,240,000	3,077,097
2029	370,000	4,219	425,000	18,809	1,515,000	2,967,400	2,310,000	2,990,428
2030	-	-	435,000	14,076	1,590,000	2,889,775	2,025,000	2,903,851
2031	-	-	440,000	8,825	1,670,000	2,808,275	2,110,000	2,817,100
2032	-	-	450,000	3,038	1,750,000	2,722,775	2,200,000	2,725,813
2033	-	-	-	-	1,840,000	2,633,025	1,840,000	2,633,025
2034	-	-	-	-	1,930,000	2,538,775	1,930,000	2,538,775
2035	-	-	-	-	2,030,000	2,439,775	2,030,000	2,439,775
2036	-	-	-	-	2,130,000	2,335,775	2,130,000	2,335,775
2037	-	-	-	-	2,235,000	2,226,650	2,235,000	2,226,650
2038	-	-	-	-	2,350,000	2,132,588	2,350,000	2,132,588
2039	-	-	-	-	2,425,000	2,045,900	2,425,000	2,045,900
2040	-	-	-	-	2,520,000	1,953,300	2,520,000	1,953,300
2041	-	-	-	-	2,610,000	1,857,000	2,610,000	1,857,000
2042	-	-	-	-	2,715,000	1,750,500	2,715,000	1,750,500
2043	-	-	-	-	2,820,000	1,639,800	2,820,000	1,639,800
2044	-	-	-	-	2,935,000	1,524,700	2,935,000	1,524,700
2045	-	-	-	-	3,055,000	1,404,900	3,055,000	1,404,900
2046	-	-	-	-	3,175,000	1,280,300	3,175,000	1,280,300
2047	-	-	-	-	3,300,000	1,150,800	3,300,000	1,150,800
2048	-	-	-	-	3,435,000	1,016,100	3,435,000	1,016,100
2049	-	-	-	-	3,570,000	876,000	3,570,000	876,000
2050	-	-	-	-	3,715,000	730,300	3,715,000	730,300
2051	-	-	-	-	3,860,000	578,800	3,860,000	578,800
2052	-	-	-	-	4,015,000	421,300	4,015,000	421,300
2053	-	-	-	-	4,180,000	257,400	4,180,000	257,400
2054	-	-	-	-	4,345,000	86,900	4,345,000	86,900
Total	<u>\$ 1,475,000</u>	<u>\$ 66,996</u>	<u>\$ 2,995,000</u>	<u>\$ 134,993</u>	<u>\$ 74,530,000</u>	<u>\$ 53,567,763</u>	<u>\$ 79,000,000</u>	<u>\$ 53,769,752</u>

See independent auditor's report.

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF DEBT SERVICE REQUIREMENTS  
WATER SYSTEM**

**June 30, 2025**

Year Ending June 30,	2023 Waterworks System Revenue Anticipation Notes		Water Revenue Bonds - 2021		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ -	\$ -	\$ 820,000	\$ 167,900	\$ 820,000	\$ 167,900
2027	10,380,102	375,060	860,000	125,900	11,240,102	500,960
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>\$ 10,380,102</u>	<u>\$ 375,060</u>	<u>\$ 4,740,000</u>	<u>\$ 550,500</u>	<u>\$ 15,120,102</u>	<u>\$ 925,560</u>

See independent auditor's report.

**City of Columbia, Tennessee**

**Continuing Disclosure Report**

**For the Fiscal Year ended June 30, 2025**

**Base CUSIP:**            **198558**  
                                  **198630**  
                                  **198576**  
                                  **198612**

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ATTACHMENT: 2025 City of Columbia ACFR

**CITY OF COLUMBIA**  
**SUMMARY OF OUTSTANDING DEBT**  
(as of June 30, 2025)

Original Issue Amount	Issue	Date Issued	Final Maturity Date	Interest Rate	Amount Outstanding 6/30/2025
<b>General Obligation Bonds:</b>					
\$ 1,400,000	General Obligation Refunding Bonds, Series 2016 (General Government Portion)	1/15/2016	12/1/2028	2.25%	\$ 440,000
8,970,000	General Obligation Public Improvement Bonds, Series 2017	2/3/2017	6/1/2036	3.00%	5,690,000
4,875,000	General Obligation Refunding Bonds, Series 2019	9/6/2019	12/1/2029	2.72%	2,660,000
<b>Total General Obligation Bonds</b>					<b>\$ 8,790,000</b>
<b>General Obligation Notes:</b>					
None					\$ -
<b>Total General Obligation Notes</b>					<b>\$ -</b>
<b>Total General Obligation Debt</b>					<b>\$ 8,790,000</b>
<b>Self-Supporting Utility Debt (also secured by general obligation pledge of City):</b>					
<b>Sewer Fund Debt:</b>					
\$ 6,135,000	General Obligation Refunding Bonds, Series 2016 (Sewer Portion)	1/15/2016	12/1/2028	2.25%	\$ 1,475,000
4,195,000	General Obligation Refunding Bonds, Series 2020 (Sewer)	12/18/2020	12/1/2031	1.10%	2,995,000
74,530,000	General Obligation Public Improvement Bonds, Series 2024 (Sewer)	8/22/2024	12/1/2053	3.82%	74,530,000
<b>Total Sewer Fund Debt</b>					<b>\$ 79,000,000</b>
<b>Columbia Broadband System Debt (only portion also secured by general obligation pledge of City):</b>					
\$ 9,100,000	Broadband Telecommunications Network Revenue and Tax	12/19/2014	3/1/2025	1.79%	\$ -
<b>Total Columbia Broadband System Debt</b>					<b>\$ -</b>
<b>Columbia Water System Debt (only portion also secured by general obligation pledge of City):</b>					
\$ 5,520,000	Waterworks System Revenue Bonds, Series 2021	12/21/2021	12/1/2032	2.00-5.00%	\$ 4,740,000
7,880,103	Waterworks System Revenue Bonds, Series 2023	12/23/2023	12/22/2025	4.67%	10,380,102
<b>Total Columbia Water System Debt</b>					<b>\$ 15,120,102</b>
<b>Total Self-Supporting Utility Debt</b>					<b>\$ 94,120,102</b>
<b>Total Current Outstanding Debt</b>					<b>\$ 102,910,102</b>
<b>Debt Statement</b> as of June 30, 2025					
<b>Outstanding Debt</b>					
Total Current Outstanding Debt					\$ 102,910,102
<b>Gross Direct Debt</b>					\$ 102,910,102
Less: Self-Supporting Debt					(94,120,102)
<b>Net Direct Debt</b>					<b>\$ 8,790,000</b>
<b>Net Overlapping Debt</b>					
City Portion of Maury County Debt					\$ 106,619,040
<b>Total Net Overlapping Debt</b>					<b>106,619,040</b>
<b>Overall Net Debt</b>					<b>\$ 115,409,040</b>

**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, 2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA  
POPULATION TRENDS AND DEBT RATIOS**  
(as of June 30, 2025)

**POPULATION**

	<u>City</u>	<u>Tennessee</u>
2024 Special Census by Census Bureau/ACS	48,885	7,227,750
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

**PER CAPITA DEBT RATIO**

Outstanding Debt	\$ 2,105.15
Gross Direct Debt	2,105.15
Net Direct Debt	179.81
Total Net Overlapping	2,181.02
Overall Net Debt	2,360.83

**DEBT RATIOS**

	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
Outstanding Debt to	6.32%	1.85%
Gross Direct Debt to	6.32%	1.85%
Net Direct Debt to	0.54%	0.16%
Total Net Overlapping Debt to	6.55%	1.91%
Overall Net Debt to	7.09%	2.07%

**DEBT TREND**

<b>Debt Category</b>	<b>6/30/2025</b>	<b>6/30/2024</b>	<b>6/30/2023</b>	<b>6/30/2022</b>	<b>6/30/2021</b>
General Obligation Bonds & Loan Agreements	\$ 8,790,000	\$ 9,870,000	\$ 10,915,000	\$ 11,920,000	\$ 12,890,000
General Obligation Notes	-	74,285	353,324	675,075	989,425
Sewer Fund Bonds & Loan Agreements	79,000,000	9,280,000	7,275,000	8,630,000	9,915,000
Water Revenue & Tax Bonds	15,120,102	13,400,103	6,770,000	6,770,000	10,640,000
Broadband Telecom Revenue & Tax Bonds	-	985,000	1,950,000	2,900,000	3,830,000
<b>Total Outstanding Debt</b>	<b>\$ 102,910,102</b>	<b>\$ 33,609,388</b>	<b>\$ 27,263,324</b>	<b>\$ 30,895,075</b>	<b>\$ 38,264,425</b>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for years ending 2021 -2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA**  
**GOVERNMENTAL ACTIVITIES**  
**DEBT SERVICE REQUIREMENTS**  
(as of June 30, 2025)

<b>Year No.</b>	<b>Year Ended June 30</b>	<b>Total Outstanding Bonds &amp; Notes Principal</b>	<b>Percent Principal Retired</b>	<b>Total Outstanding Bonds &amp; Notes Interest</b>	<b>Total Debt Service Requirements</b>
1	2026	1,110,000		207,919	1,317,919
2	2027	1,145,000		180,050	1,325,050
3	2028	1,155,000		156,781	1,311,781
4	2029	1,035,000		133,600	1,168,600
5	2030	1,055,000	62.57%	111,575	1,166,575
6	2031	510,000		93,525	603,525
7	2032	525,000		80,775	605,775
8	2033	540,000		67,650	607,650
9	2034	555,000		51,450	606,450
10	2035	570,000	30.72%	34,800	604,800
11	2036	590,000	6.71%	17,700	607,700
		<b>\$ 8,790,000</b>	<b>100.00%</b>	<b>\$ 1,135,825</b>	<b>\$ 9,925,825</b>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for year ended June 30, 2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA  
SEWER FUND  
DEBT SERVICE REQUIREMENTS  
(as of June 30, 2025)**

<b>Year No.</b>	<b>Year Ended June 30</b>	<b>Total Outstanding Bonds &amp; Notes Principal</b>	<b>Percent Principal Retired</b>	<b>Total Outstanding Bonds &amp; Notes Interest</b>	<b>Total Debt Service Requirements</b>
1	2026	765,000		4,077,959	4,842,959
2	2027	2,155,000		3,196,446	5,351,446
3	2028	2,240,000		3,113,096	5,353,096
4	2029	2,315,000		3,028,303	5,343,303
5	2030	2,025,000	12.03%	2,943,601	4,968,601
6	2031	2,110,000		2,858,850	4,968,850
7	2032	2,200,000		2,769,563	4,969,563
8	2033	1,840,000		2,679,025	4,519,025
9	2034	1,930,000		2,587,025	4,517,025
10	2035	2,030,000	12.80%	2,490,525	4,520,525
11	2036	2,130,000		2,389,025	4,519,025
12	2037	2,235,000		2,282,525	4,517,525
13	2038	2,350,000		2,170,775	4,520,775
14	2039	2,425,000		2,094,400	4,519,400
15	2040	2,520,000	14.76%	1,997,400	4,517,400
16	2041	2,610,000		1,909,200	4,519,200
17	2042	2,715,000		1,804,800	4,519,800
18	2043	2,820,000		1,696,200	4,516,200
19	2044	2,935,000		1,583,400	4,518,400
20	2045	3,055,000	17.89%	1,466,000	4,521,000
21	2046	3,175,000		1,343,800	4,518,800
22	2047	3,300,000		1,216,800	4,516,800
23	2048	3,435,000		1,084,800	4,519,800
24	2049	3,570,000		947,400	4,517,400
25	2050	3,715,000	21.77%	804,600	4,519,600
26	2051	3,860,000		656,000	4,516,000
27	2052	4,015,000		501,600	4,516,600
28	2053	4,180,000		341,000	4,521,000
29	2054	4,345,000	20.75%	173,800	4,518,800
		<b>\$ 79,000,000</b>	<b>100.00%</b>	<b>\$ 56,207,918</b>	<b>\$ 135,207,918</b>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for year ended June 30, 2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA**  
**BROADBAND TELECOMMUNICATIONS NETWORK REVENUE**  
**DEBT SERVICE REQUIREMENTS**  
(as of June 30, 2025)

THERE IS NOT A DEBT SCHEDULE FOR COLUMBIA POWER SYSTEM AS THE ELECTRIC DIVISION OF THE POWER SYSTEM IS DEBT FREE.

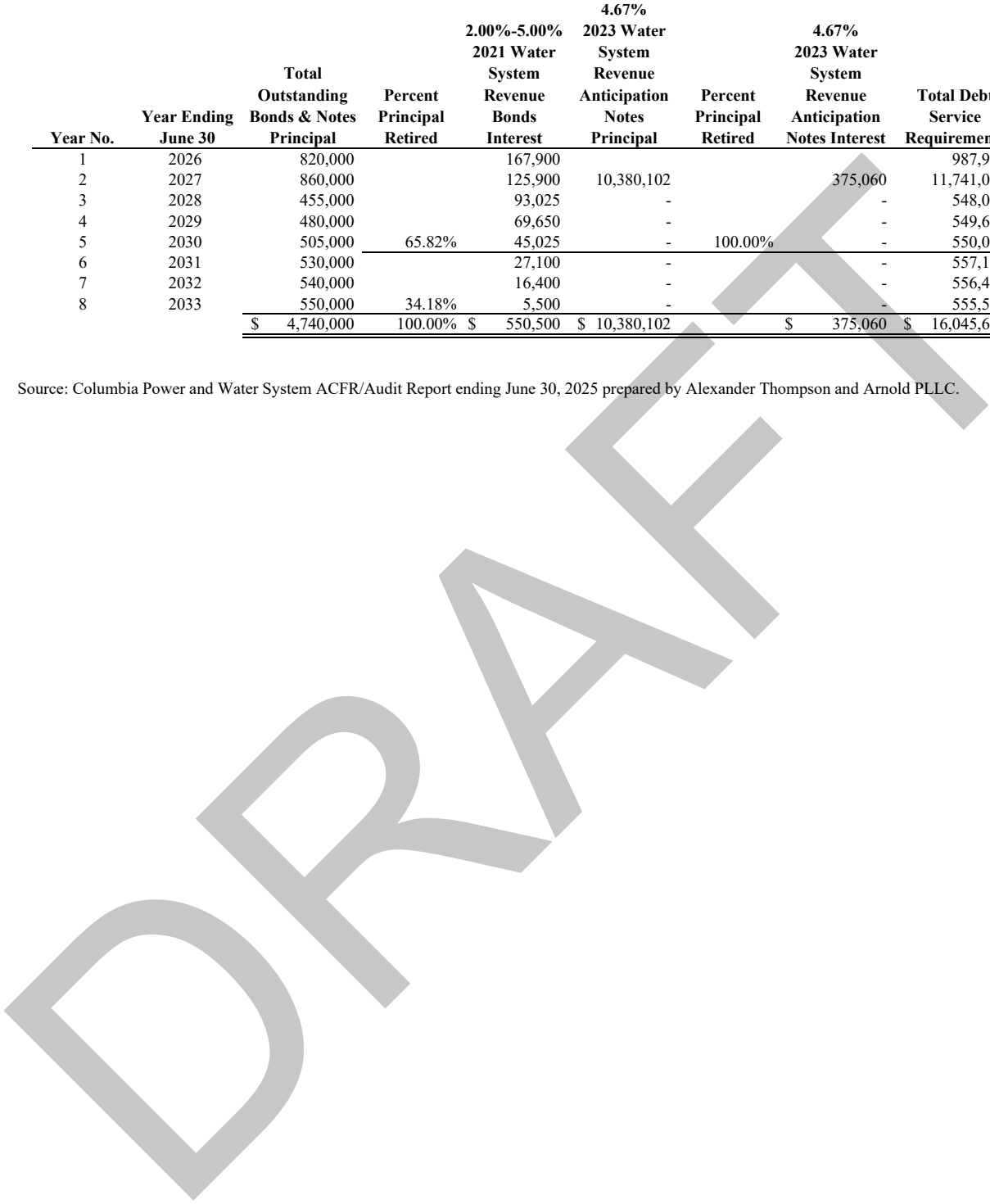
Source: Columbia Power and Water System ACFR/Audit Report ending June 30, 2025 prepared by Alexander Thompson and Arnold PLLC.

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**CITY OF COLUMBIA**  
**DEBT SERVICE REQUIREMENTS - COLUMBIA WATER SYSTEM**  
(as of June 30, 2025)

Year No.	Year Ending June 30	Total Outstanding Bonds & Notes Principal	Percent Principal Retired	2.00%-5.00% 2021 Water System Revenue		4.67% 2023 Water System Revenue		Total Debt Service Requirements
				Bonds Interest	Anticipation Notes Principal	Percent Principal Retired	Revenue Anticipation Notes Interest	
1	2026	820,000		167,900				987,900
2	2027	860,000		125,900	10,380,102		375,060	11,741,062
3	2028	455,000		93,025	-		-	548,025
4	2029	480,000		69,650	-		-	549,650
5	2030	505,000	65.82%	45,025	-	100.00%	-	550,025
6	2031	530,000		27,100	-		-	557,100
7	2032	540,000		16,400	-		-	556,400
8	2033	550,000	34.18%	5,500	-		-	555,500
		<u>\$ 4,740,000</u>	<u>100.00%</u>	<u>\$ 550,500</u>	<u>\$ 10,380,102</u>		<u>\$ 375,060</u>	<u>\$ 16,045,662</u>

Source: Columbia Power and Water System ACFR/Audit Report ending June 30, 2025 prepared by Alexander Thompson and Arnold PLLC.



**DEBT SERVICE REQUIREMENTS - COLUMBIA POWER SYSTEM**

(as of June 30, 2025)

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, 2025 prepared by Alexander Thompson and Arnold PLLC.

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**CITY OF COLUMBIA**  
**PROPERTY VALUATION AND PROPERTY TAX**  
(as of June 30, 2025)

Fiscal Year Tax Year	2024-2025 2024	2023-2024 2023	2022-2023 2022	2021-2022 2021	2020-2021 2020
<b>ESTIMATED ACTUAL VALUES</b>					
Residential & Farm	\$ 4,036,799,840	\$ 3,827,238,740	\$ 3,583,076,600	\$ 2,210,888,900	\$ 2,104,249,200
Commercial & Industrial	1,416,173,063	1,350,853,763	1,264,048,063	999,789,200	974,064,800
Personal Tangible Property	413,671,822	393,499,650	364,488,262	338,214,015	311,093,155
Public Utilities	538,800	538,800	538,800	510,700	510,700
<b>Total Estimated Actual Values</b>	<b>\$ 5,867,183,525</b>	<b>\$ 5,572,130,953</b>	<b>\$ 5,212,151,725</b>	<b>\$ 3,549,402,815</b>	<b>\$ 3,389,917,855</b>
Annual Percentage Change	5.30%	0.00%	46.85%	4.70%	0.29%
Estimated Per Capita Amount	\$ 123,663	\$ 113,822	\$ 120,262	\$ 85,138	\$ 83,714
<b>ASSESSED VALUES</b>					
Residential & Farm (at 25%)	\$ 1,009,199,960	\$ 956,809,685	\$ 895,769,150	\$ 552,722,225	\$ 526,062,300
Commercial & Industrial (at 40%)	566,469,225	540,341,505	505,619,225	399,915,680	389,625,920
Personal Tangible Property ( at 30% - 40%)	111,971,398	129,933,993	121,490,851	101,553,840	95,778,533
Public Utilities (at 30% -55%)	296,340	296,340	296,340	280,885	280,885
<b>Total Assessed Values</b>	<b>\$ 1,687,936,923</b>	<b>\$ 1,627,381,523</b>	<b>\$ 1,523,175,566</b>	<b>\$ 1,054,472,630</b>	<b>\$ 1,011,747,638</b>
Annual Percentage Change	3.72%	6.84%	44.45%	4.22%	-1.64%
Estimated Per Capita Amount	\$ 35,577	\$ 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	28.77%	29.22%	29.22%	29.71%	29.85%
Property Tax Rate	\$0.8251	\$0.8251	\$1.1597	\$1.1597	\$1.1597
Tax Levied	\$ 14,134,406	\$ 12,795,025	\$ 12,500,116	\$ 11,971,756	\$ 12,198,049
<b>Collections</b>					
Current Fiscal Year	\$ 13,980,562	\$ 12,678,443	\$ 12,607,900	\$ 12,013,222	\$ 12,229,474
Percent Collected Current FY	98.91%	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	4.34%	3.46%	4.20%	4.79%	4.82%

**TOP TEN TAXPAYERS**

Business	Type of Business	Tax Year 2024 Assessed Value*	Assessed Value as a % of Total Assessment
TN Farmers Life Ins. Co.	Insurance	\$ 29,545,548	1.75%
Southland City Limits LLC	Insurance	\$ 13,737,480	0.81%
Nash Spring Hill JV LP	Housing	\$ 9,716,200	0.58%
Kjs Arden Village LLC etal	Housing	\$ 8,682,360	0.51%
TN Farm Bureau Fed Inc.	Insurance	\$ 7,441,400	0.44%
ERGH Investors, LLC	Housing	\$ 7,265,240	0.43%
Portico 3 LLC	Housing	\$ 6,968,850	0.41%
Bostelman Realty LLC	Retail	\$ 6,399,470	0.38%
Burchell Properties	Housing	\$ 6,183,370	0.37%
Wal-Mart Real Estate	Health Care	\$ 6,100,000	0.36%
	Total	\$ 102,039,918	6.05%

\*Tax Year 2024 property taxes due and collected during FY 2025.

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2021-2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA**  
**STATEMENT OF OPERATING REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS**  
(as of June 30, 2025)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>REVENUES</b>					
Taxes	\$ 39,360,323	\$ 38,545,688	\$ 36,783,726	\$ 35,074,465	\$ 31,574,594
Licenses & Permits	3,376,974	2,805,958	2,241,184	2,604,458	1,737,096
Intergovernmental Revenue	8,643,044	7,780,016	7,642,743	8,428,701	9,040,012
Charges for Services	5,433,960	5,132,688	4,311,811	4,170,424	3,964,403
Fine and Forfeits	220,764	236,913	534,812	226,437	360,551
Other Revenue	2,648,933	3,820,557	8,517,184	3,224,196	2,058,139
Operating Transfers In	18,233,681	8,813,624	6,233,347	6,388,486	8,265,343
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 77,917,679</u>	<u>\$ 67,135,444</u>	<u>\$ 66,264,807</u>	<u>\$ 60,117,167</u>	<u>\$ 57,000,138</u>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 8,281,211	\$ 9,974,456	\$ 12,155,403	\$ 7,541,557	\$ 6,030,151
Public Works	5,144,976	4,843,694	4,763,953	4,368,697	3,608,932
Sanitation	4,208,473	4,795,864	3,623,417	4,723,229	3,892,993
Public Safety	20,587,546	21,704,990	19,594,072	17,986,350	17,409,291
Recreation	3,953,347	3,118,820	3,015,535	2,758,457	2,425,763
Community Support	2,196,650	2,131,598	2,687,705	1,704,448	1,696,532
Industrial Development Board	700,887	30,000	-	1,709,313	63,650
Capital Outlay	15,454,041	3,233,694	2,229,145	1,913,766	6,090,062
Debt Service	1,396,687	1,604,267	1,645,431	1,645,464	1,777,680
Operating Transfer Out	16,508,772	6,968,545	4,557,239	4,617,508	6,570,328
<b>Total Expenditures &amp; Other Uses</b>	<u>\$ 78,432,590</u>	<u>\$ 58,405,928</u>	<u>\$ 54,271,900</u>	<u>\$ 48,968,789</u>	<u>\$ 49,565,382</u>
Proceeds from sale of capital assets	-	44,676	-	53,276	388,312
Excess of Revenues & Other Source Over (Under) Expenditures & Other Uses	(514,911)	8,774,192	11,992,907	11,201,654	7,823,068
<b>Fund Balance, July 1</b>	<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>
Restatement	-	-	(1,500,000)	-	-
<b>Fund Balance, June 30</b>	<u>\$ 72,776,141</u>	<u>\$ 73,291,052</u>	<u>\$ 64,516,860</u>	<u>\$ 54,023,953</u>	<u>\$ 42,822,299</u>

**FUND BALANCES**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>GOVERNMENTAL FUNDS</b>					
General Fund	\$ 53,766,284	\$ 54,570,000	\$ 49,635,413	\$ 43,467,000	\$ 35,553,556
Sanitation Fund	2,365,827	1,850,465	1,938,748	1,744,153	2,796,425
State Street Aid Fund	3,841,849	3,465,359	2,419,019	1,961,044	883,852
Drug Fund	406,429	420,035	439,515	241,366	219,970
Streets & Transportation Fund	50,669	48,111	45,269	33,810	22,975
Grant Fund	1,350,978	-	-	-	-
Industrial Development Board	4,211,070	4,449,498	4,253,769	5,188,893	1,378,750
Debt Service Fund	343,908	331,475	271,323	229,390	226,428
Capital Project Fund	6,439,128	8,156,109	5,513,804	4,323,297	1,740,343
<b>Total Governmental Funds</b>	<u>\$ 72,776,142</u>	<u>\$ 73,291,052</u>	<u>\$ 64,516,860</u>	<u>\$ 57,188,953</u>	<u>\$ 42,822,299</u>

**NET POSITION**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>PROPRIETARY FUNDS</b>					
Sewer Fund	\$ 108,449,149	\$ 97,055,935	\$ 87,465,434	\$ 79,307,644	\$ 72,930,158
Power System	118,498,577	107,016,141	101,214,535	95,624,294	88,335,670
Water System	118,547,947	100,418,165	89,214,869	79,631,389	74,021,323
<b>Total Proprietary Funds</b>	<u>\$ 345,495,673</u>	<u>\$ 304,490,241</u>	<u>\$ 277,894,838</u>	<u>\$ 254,563,327</u>	<u>\$ 235,287,151</u>

**LOCAL OPTION SALES TAX COLLECTIONS**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund	\$ 20,073,188	\$ 19,654,494	\$ 18,900,208	\$ 17,516,135	\$ 15,620,379
% of Increase	2.13%	3.99%	7.90%	12.14%	32.54%

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2021-2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA**  
**STATEMENT OF OPERATING REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - GENERAL FUND**  
(as of June 30, 2025)

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>					
Taxes	\$ 39,360,323	\$ 38,545,688	\$ 36,783,726	\$ 35,074,465	\$ 31,574,594
Intergovernmental Revenue	6,402,816	6,188,221	5,844,283	6,358,557	5,103,373
Licenses & Permits	3,376,974	2,805,958	2,241,184	2,604,458	1,737,096
Fine and Forfeitures	200,903	145,350	198,101	164,270	208,107
Charges for Services	707,893	462,768	438,465	415,613	305,080
Other Revenue	1,860,184	2,844,168	1,667,558	(95,462)	1,068,002
Operating Transfers In	1,724,909	1,845,079	1,676,108	1,770,978	1,695,015
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 53,634,002</b>	<b>\$ 52,837,232</b>	<b>\$ 48,849,425</b>	<b>\$ 46,292,879</b>	<b>\$ 41,691,267</b>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 8,281,211	\$ 9,974,456	\$ 12,155,403	\$ 9,246,005	\$ 7,726,683
Public Works	3,918,144	4,286,739	3,709,562	4,013,512	3,043,873
Public Safety	20,550,719	21,573,480	19,443,759	17,944,442	17,265,038
Recreation	3,953,347	3,118,820	3,015,535	2,758,457	2,425,763
Community Support	2,196,650	2,131,598	-	-	-
Operating Transfers Out	15,537,648	6,817,552	4,356,753	4,417,019	5,040,357
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 54,437,719</b>	<b>\$ 47,902,645</b>	<b>\$ 42,681,012</b>	<b>\$ 38,379,435</b>	<b>\$ 35,501,714</b>
Excess of Revenues & Other Source					
Over (Under) Expenditures & Other Uses	(803,717)	4,934,587	6,168,413	7,913,444	6,189,553
<b>Fund Balance, July 1</b>	<b>\$ 54,570,000</b>	<b>\$ 49,635,413</b>	<b>\$ 43,467,000</b>	<b>\$ 35,553,556</b>	<b>\$ 29,364,003</b>
<b>Fund Balance, June 30</b>	<b>\$ 53,766,283</b>	<b>\$ 54,570,000</b>	<b>\$ 49,635,413</b>	<b>\$ 43,467,000</b>	<b>\$ 35,553,556</b>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR) for years ending 2021-2025 by Henderson, Hutcherson & McCullough.

**CITY OF COLUMBIA**  
**STATEMENT OF OPERATING REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION - SEWER FUND**  
(as of June 30, 2025)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>					
Services	\$ 20,123,590	\$ 16,212,810	\$ 14,259,966	\$ 13,268,444	\$ 12,070,520
Other Revenues	148,027	1,082,998	-	1,967,937	-
<b>Total Operating Revenues</b>	<u>20,271,617</u>	<u>17,295,808</u>	<u>14,259,966</u>	<u>15,236,381</u>	<u>12,070,520</u>
<b>OPERATING EXPENSES</b>					
Other Direct Expenses	8,477,683	7,955,360	6,280,434	6,068,513	5,302,087
Depreciation	2,870,773	2,717,422	2,654,142	2,637,221	2,454,273
<b>Total Operating Expenses</b>	<u>11,348,456</u>	<u>10,672,782</u>	<u>8,934,576</u>	<u>8,705,734</u>	<u>7,756,360</u>
<b>Operating Income</b>	<u>8,923,161</u>	<u>6,623,026</u>	<u>5,325,390</u>	<u>6,530,647</u>	<u>4,314,160</u>
<b>Non-Operating Revenues (Expenses)</b>					
Other Non-Operating Net Rev. (Exp.)	4,144,628	1,999,702	1,232,127	(95,490)	382,078
Interest Expense	(3,331,548)	(185,271)	(214,307)	(178,104)	(235,849)
<b>Total Non-Operating Rev. (Exp.)</b>	<u>813,080</u>	<u>1,814,431</u>	<u>1,017,820</u>	<u>(273,594)</u>	<u>146,229</u>
<b>Net Income (Loss) Before Contributions</b>	9,736,241	8,437,457	6,343,210	6,257,053	4,460,389
Transfer Out	(292,292)	(280,746)	(276,930)	(381,357)	(378,498)
Capital contributions - utility plant	1,949,265	1,433,790	2,091,510	501,790	485,010
<b>Capital Grant</b>					
<b>Change in Net Assets</b>	\$ 11,393,214	\$ 9,590,501	\$ 8,157,790	\$ 6,377,486	\$ 4,566,901
<b>Net Assets - Prior Year (as restated)</b>	\$ 97,055,935	\$ 87,465,434	\$ 79,307,644	\$ 72,930,158	\$ 68,363,257
<b>Net Assets - Current Year</b>	<u>\$ 108,449,149</u>	<u>\$ 97,055,935</u>	<u>\$ 87,465,434</u>	<u>\$ 79,307,644</u>	<u>\$ 72,930,158</u>

Source - City of Columbia Tennessee Annual Comprehensive Financial Report (ACFR)/audit for years ending 2021-2025 by Henderson, Hutcherson & McCullough.

	<b>SEWER CUSTOMERS</b>				
<b>Property Type</b>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Apartment	4,284	4,313	4,159	3,478	3,491
Residential	17,338	16,784	16,065	15,192	14,649
Commercial	2,108	2,101	2,021	2,041	2,057
Industrial	10	10	11	11	11
<b>Total</b>	<u>23,740</u>	<u>23,208</u>	<u>22,256</u>	<u>20,722</u>	<u>20,208</u>

Source - City of Columbia Tennessee Officials

<b>TEN LARGEST SEWER CUSTOMERS</b>			
<b>Customer Name</b>	<b>Type of Business</b>	<b>Consumption*</b>	<b>Billed Amount</b>
General Motors	Automotive	1,022,550	\$791,500
Columbia Housing Authority	Housing	215,310	\$136,979
The Ashley Apartments	Housing	117,135	\$75,180
Maury County Board of Education	Education	116,743	\$83,185
Boing US Holding Company	Automotive	108,169	\$69,094
Columbia MHP, LLC	Housing	100,485	\$67,263
Columbia State Community College	Education	87,285	\$55,886
Fresenius Medical Care of Columbia	Healthcare	85,108	\$54,057
Maury County Government	Government	80,905	\$56,324
SREIT Columbia Hills, LLC	Housing	79,120	\$50,482

\* Hundreds of Gallons

Source - City of Columbia Tennessee Officials and Columbia Power and Water System - Sewer Customer Monthly Report for June 2025

	<b>SEWER RATES</b>	
	<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, 2025)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating Revenues	\$ 8,740,598	\$ 9,103,905	\$ 9,332,866	\$ 9,287,866	\$ 8,921,453
Operating Expenses	7,771,813	7,461,814	7,660,305	7,484,281	7,309,162
<b>Operating Income</b>	<u>968,785</u>	<u>1,642,091</u>	<u>1,672,561</u>	<u>1,803,585</u>	<u>1,612,291</u>
Non- Operating Revenues (Expenses)	(31,875)	(24,882)	(28,805)	(47,519)	(71,351)
<b>Income Before Contributions</b>	<u>936,910</u>	<u>1,617,209</u>	<u>1,643,756</u>	<u>1,756,066</u>	<u>1,540,940</u>
Capital Contributions - Utility Plant	270,508	-	4,468	38,027	10,372
<b>Increase In Net Position</b>	<u>\$ 1,207,418</u>	<u>\$ 1,617,209</u>	<u>\$ 1,648,224</u>	<u>\$ 1,794,093</u>	<u>\$ 1,551,312</u>
<b>Error Correction</b>	\$ -	\$ (236,968)	\$ -	\$ -	\$ -
<b>Net Position - Beginning of Year</b>	<u>\$ 8,446,380</u>	<u>\$ 7,066,139</u>	<u>\$ 5,417,915</u>	<u>\$ 3,623,822</u>	<u>\$ 2,072,510</u>
<b>Net Position - End of Year</b>	<u><u>\$ 9,653,798</u></u>	<u><u>\$ 8,446,380</u></u>	<u><u>\$ 7,066,139</u></u>	<u><u>\$ 5,417,915</u></u>	<u><u>\$ 3,623,822</u></u>

Source: Columbia Power and Water System ACFR Report ending June 30, 2025 prepared by Alexander Thompson and Arnold PLLC.

**Number of Subscribers by Service**  
as of June 30, 2025

Cable :		
	Basic	1,257
	Expanded Basic	1,067
	Digital	423
	Premium	118
	High Definition	332
	Telephone	696
	<b>Total Subscribers</b>	<u><u>3,893</u></u>
Internet:		
	Residential	5,816
	Commercial	370
	Other	122
	<b>Total</b>	<u><u>6,308</u></u>

Source: Columbia Power and Water System - Broadband Division Monthly Report for June 2025

**CITY OF COLUMBIA**  
**SUMMARY OF REVENUE, EXPENSES AND**  
**CHANGES IN NET POSITION - COLUMBIA WATER SYSTEM**  
(as of June 30, 2025)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Revenues and Expenses</b>					
Operating Revenues	\$ 21,078,569	\$ 18,067,077	\$ 17,136,600	\$ 14,700,682	\$ 13,632,433
Operating Expenses	14,974,739	14,027,715	12,075,137	10,745,652	10,048,355
<b>Operating Income</b>	<u>6,103,830</u>	<u>4,039,362</u>	<u>5,061,463</u>	<u>3,955,030</u>	<u>3,584,078</u>
<b>Non-Operating Revenue (Expense)</b>	<u>(255,035)</u>	<u>(302,004)</u>	<u>(187,158)</u>	<u>(340,207)</u>	<u>(474,357)</u>
<b>Income Before Transfers and Contributions</b>	<u>5,848,795</u>	<u>3,737,358</u>	<u>4,874,305</u>	<u>3,614,823</u>	<u>3,109,721</u>
Transfers and Contributions	12,280,987	7,465,938	4,709,175	1,995,243	1,335,284
<b>Increase (Decrease) In Net Position</b>	<u>\$ 18,129,782</u>	<u>\$ 11,203,296</u>	<u>\$ 9,583,480</u>	<u>\$ 5,610,066</u>	<u>\$ 4,445,005</u>
<b>Net Position - Beginning of Year</b>	<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>
<b>Net Position - End of Year</b>	<u>\$ 118,547,947</u>	<u>\$ 100,418,165</u>	<u>\$ 89,214,869</u>	<u>\$ 79,631,389</u>	<u>\$ 74,021,323</u>

Source: Columbia Power and Water System ACFR Report ending June 30, 2025 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	6,569,700	\$ 2,041,887
City of Spring Hill	Municipal	5,464,378	\$ 1,656,620
General Motors, LLC	Manufacturing	1,679,030	\$ 1,067,991
Ultium Cells, LLC	Manufacturing	1,211,277	\$ 600,801
Mersen USA	Manufacturing	778,060	\$ 353,862
City of Columbia	Municipal	568,775	\$ 244,214
Maury Regional Medical Center	Healthcare	328,125	\$ 133,388
Tennessee Distilling Group, LLC	Beverage	292,532	\$ 116,217
Maury County Board of Education	Education	237,241	\$ 115,760
Maury County Government	County	236,699	\$ 100,400

\* 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, 2025)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Revenues and Expenses</b>					
Operating Revenues	\$ 108,010,121	\$ 92,318,472	\$ 86,603,664	\$ 79,631,979	\$ 71,434,190
Operating Expenses	101,573,900	85,037,628	81,540,349	73,056,991	65,070,837
<b>Operating Income</b>	<u>6,436,221</u>	<u>7,280,844</u>	<u>5,063,315</u>	<u>6,574,988</u>	<u>6,363,353</u>
<b>Non-Operating Revenue (Expense)</b>	<u>700,543</u>	<u>471,951</u>	<u>230,016</u>	<u>13,130</u>	<u>14,230</u>
<b>Income Before Transfers and Contributions</b>	<u>7,136,764</u>	<u>7,752,795</u>	<u>5,293,331</u>	<u>6,588,118</u>	<u>6,377,583</u>
Transfers and Contributions	3,138,254	(1,762,268)	(1,351,314)	(1,093,587)	(1,488,715)
<b>Increase (Decrease) In Net Position</b>	<u>\$ 10,275,018</u>	<u>\$ 5,990,527</u>	<u>\$ 3,942,017</u>	<u>\$ 5,494,531</u>	<u>\$ 4,888,868</u>
<b>Error Correction</b>	\$ -	\$ (1,569,162)	\$ -	\$ -	\$ -
<b>Net Position - Beginning of Year</b>	<u>\$ 98,569,761</u>	<u>\$ 94,148,396</u>	<u>\$ 90,206,379</u>	<u>\$ 84,711,848</u>	<u>\$ 79,822,980</u>
<b>Net Position - End of Year</b>	<u>\$ 108,844,779</u>	<u>\$ 98,569,761</u>	<u>\$ 94,148,396</u>	<u>\$ 90,206,379</u>	<u>\$ 84,711,848</u>

Source: Columbia Power and Water System ACFR Report ending June 30, 2025 prepared by Alexander Thompson and Arnold PLLC.

**TOP TEN COLUMBIA POWER SYSTEM CUSTOMERS**

<u>Business</u>	<u>Type of Business</u>	<u>Consumption</u>	<u>Billed Amount</u>
Ultium Cells, LLC	Manufacturing	175,128,120	\$ 10,289,811
Maury Regional Medical Center	Healthcare	20,505,718	\$ 2,044,544
City of Columbia	Municipal	13,265,515	\$ 1,249,827
Maury County Board of Education	Education	11,138,464	\$ 1,428,536
Columbia Water System	Utility	9,247,734	\$ 953,734
Faurecia Interior Systems	Manufacturing	5,533,200	\$ 602,743
Documotion Research, Inc.	Manufacturing	4,706,343	\$ 567,095
Columbia State Community College	Education	4,674,876	\$ 470,027
Samuel Son & Co., Inc.	Distributing	4,442,000	\$ 477,290
Wal-Mart	Retail	4,412,000	\$ 443,418

Source: Columbia Power & Water Systems Top Customer Report.

**CITY OF COLUMBIA**  
**Broadband Telecommunication Network**  
**Cable and Internet Rates**  
(as of June 30, 2025)

**Standard Cable Rates:**

Analog:

Basic	\$35.00
Expanded Basic	108.00

Digital:

Digital Gateway	123.00
Premium Services <sup>(1)</sup>	16.50

**Internet: <sup>(1)</sup>**

Residential :

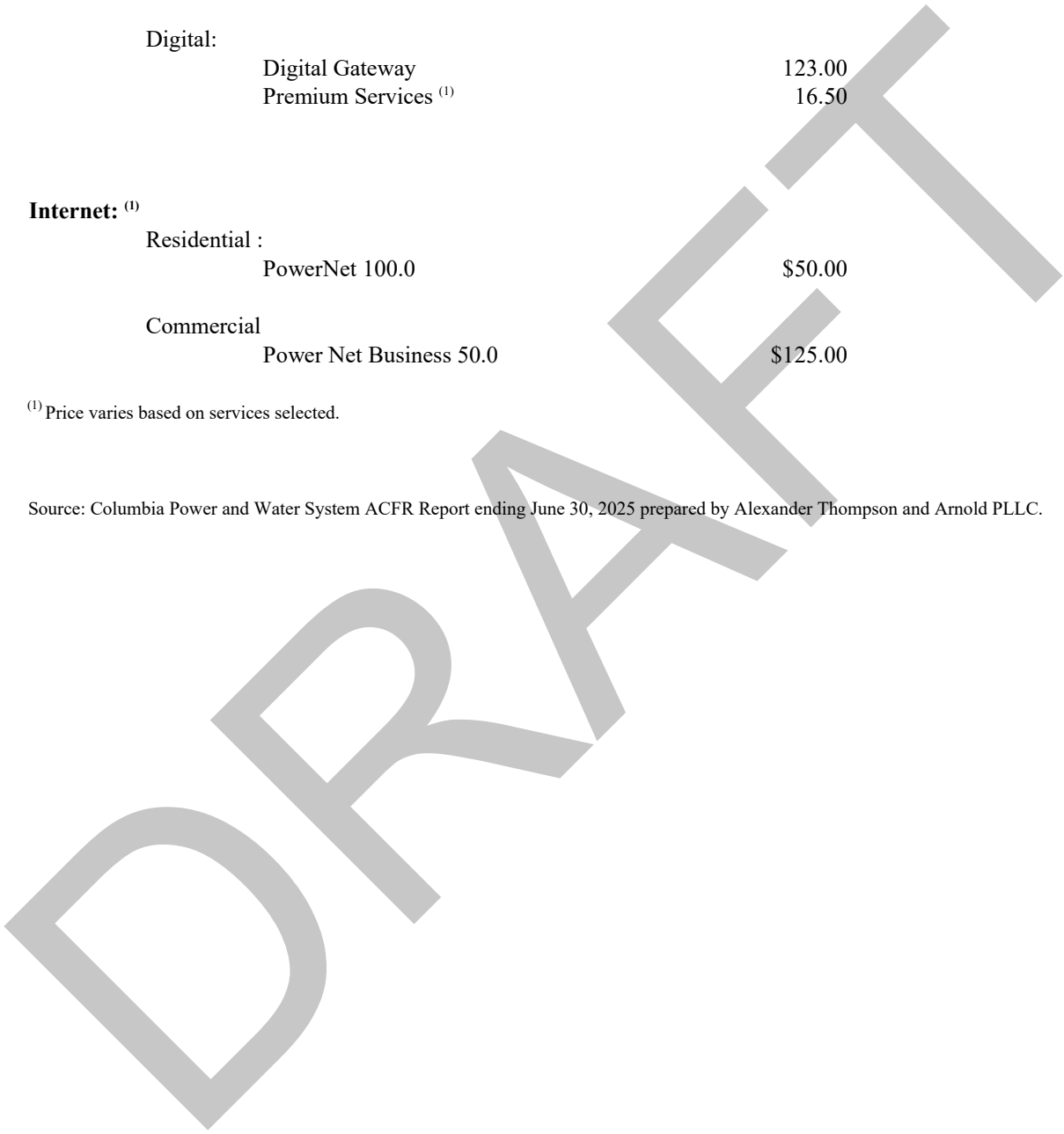
PowerNet 100.0	\$50.00
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Commercial

Power Net Business 50.0	\$125.00
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<sup>(1)</sup> Price varies based on services selected.

Source: Columbia Power and Water System ACFR Report ending June 30, 2025 prepared by Alexander Thompson and Arnold PLLC.



**STATISTICAL SECTION**



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# CITY OF COLUMBIA, TENNESSEE

## Statistical Section Index

### Year Ended June 30, 2025

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.

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**CITY OF COLUMBIA, TENNESSEE**  
**Financial Trends Information**  
**Net Position by Component, Last Ten Fiscal Years**

	<b>Fiscal Year</b>									
	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
<b>Governmental activities</b>										
Net investment in capital assets	\$ 91,738,294	\$ 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
Restricted	10,213,459	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
Unrestricted	37,192,614	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
Total governmental activities net position	<u>\$139,144,367</u>	<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>
<b>Business-type activities</b>										
Net investment in capital assets	\$235,469,312	\$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
Restricted	2,716,303	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
Unrestricted	107,310,058	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
Total business-type activities net position	<u>\$345,495,673</u>	<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>
<b>Primary government</b>										
Net investment in capital assets	\$327,207,606	\$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
Restricted	12,929,762	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
Unrestricted	144,502,672	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
Total primary government net position	<u>\$484,640,040</u>	<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>

**CITY OF COLUMBIA, TENNESSEE**  
**Financial Trends Information**  
**Changes in Net Position, Last Ten Fiscal Years\***

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Governmental activities:</b>										
Revenues:										
Charges for services:										
Sanitation	\$ 4,726,067	\$ 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
Police	204,461	168,428	223,487	199,244	219,805	270,767	309,915	282,264	343,034	398,131
Other	4,058,989	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
Operating grants and contributions	7,619,442	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
Capital grants and contributions	1,401,713	457,116	3,100,799	3,500,022	3,909,634	4,066,839	3,202,828	3,550,580	793,864	184,530
General Revenues:										
Property taxes	14,211,150	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
Sales taxes	19,713,444	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
Other taxes	5,662,457	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
Miscellaneous	2,280,469	3,827,250	3,700,343	(123,063)	1,166,874	689,538	668,843	309,353	480,925	936,547
Total governmental activities revenues	\$ 59,878,192	\$ 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
Expenses:										
General government	\$ 13,848,342	\$ 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
Public Safety (Police and Fire)*	-	-	-	-	-	-	-	-	15,688,703	15,009,895
Police*	11,150,641	11,954,939	10,106,126	9,612,492	9,158,314	9,175,193	8,709,492	8,135,340	-	-
Fire*	9,163,956	10,119,975	8,827,584	8,412,648	8,157,062	7,948,573	7,024,187	8,486,501	-	-
Drug education & prevention*	36,827	131,510	150,313	41,908	178,753	123,947	252,226	185,337	-	-
Public Works	4,685,351	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
Sanitation	4,515,315	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
Parks and recreation	4,522,481	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
Development Services	2,897,537	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
Community Support	-	-	-	-	-	-	-	-	196,000	307,309
Interest on long-term debt	220,785	302,537	243,604	286,039	354,672	539,630	508,725	544,665	410,190	366,541
Total governmental activities expenses	\$ 51,041,235	\$ 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
Total governmental activities net expense	8,836,957	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
Total operating transfers	1,724,909	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
Total governmental activities change in net position	\$ 10,561,866	\$ 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
<b>Business-type activities: Power, Water &amp; Sewer</b>										
Program revenues:										
Charges for services:										
Power	\$ 116,176,883	\$ 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
Water	21,078,569	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
Sewer	20,271,617	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
Capital grants and contributions	14,650,616	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
Other	1,226,713	2,240,511	1,468,286	134,515	488,489	555,719	539,449	206,611	154,061	102,347
Total business-type activities program revenues	\$ 173,404,398	\$ 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
Expenses:										
Power	\$ 104,350,862	\$ 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
Water	14,974,739	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
Sewer	11,348,456	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
Total business-type activities expenses	\$ 130,674,057	\$ 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
Total business activities net expense	42,730,341	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
Total business activities operating transfers	(1,724,909)	(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)
Total business activities change in net position	\$ 41,005,432	\$ 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
Change in net position from prior period	-	(1,806,130)	-	-	-	-	-	-	-	-
Total change in net position	\$ 51,567,298	\$ 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

\* 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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>General Fund</b>										
Nonspendable	\$ 513,727	\$ 465,372	\$ 409,910	\$ 306,307	\$ 151,130	\$ 166,398	\$ 185,937	\$ 195,848	\$ 192,874	\$ 250,197
Restricted	-	-	-	-	-	-	-	-	-	83,284
Assigned	-	-	-	-	-	-	-	-	-	2,217,840
Unassigned	53,252,557	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
<b>Total General Fund</b>	<u>\$ 53,766,284</u>	<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>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 29,420	\$ 10,793	\$ 17,130	\$ 20,447	\$ 13,565	\$ 19,676	\$ 15,672	\$ 10,546	\$ 14,806	\$ 41,585
Restricted	12,197,469	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
Committed	6,782,969	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
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<u>\$ 19,009,858</u>	<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>

**CITY OF COLUMBIA, TENNESSEE**  
**Financial Trends Information**  
**Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years**

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Revenues:</b>										
Taxes	\$ 39,360,323	\$ 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
Licenses and permits	3,376,974	2,805,958	2,241,184	2,604,458	1,737,096	1,189,603	930,837	866,191	817,389	621,717
Fines and forfeitures	220,764	236,913	534,812	226,437	360,551	352,176	430,636	412,894	342,684	342,812
Intergovernmental revenues	8,643,044	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
Charges for services	5,433,960	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
Interest	1,763,383	3,517,799	1,256,724	(430,030)	577,981	557,952	501,537	159,545	130,698	100,266
Other	885,550	281,266	7,260,460	3,654,226	1,480,158	1,853,905	395,222	275,172	269,416	381,938
<b>Total Revenues</b>	<b>59,683,998</b>	<b>58,300,328</b>	<b>60,031,460</b>	<b>53,728,681</b>	<b>48,734,795</b>	<b>43,385,064</b>	<b>38,709,116</b>	<b>38,255,605</b>	<b>35,629,362</b>	<b>33,775,327</b>
<b>Other financing sources:</b>										
Bond/loan proceeds, local government contributions and net operating transfers in	18,233,681	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
Proceeds from sale of capital assets	-	44,676	-	-	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>18,233,681</b>	<b>8,858,300</b>	<b>6,233,347</b>	<b>6,441,762</b>	<b>8,653,655</b>	<b>3,914,247</b>	<b>8,689,636</b>	<b>4,424,137</b>	<b>13,478,679</b>	<b>7,496,890</b>
<b>Total Revenues and Other financing sources</b>	<b>77,917,679</b>	<b>67,158,628</b>	<b>66,264,807</b>	<b>60,170,443</b>	<b>57,388,450</b>	<b>47,299,311</b>	<b>47,398,752</b>	<b>42,679,742</b>	<b>49,108,041</b>	<b>41,272,217</b>
<b>Expenditures:</b>										
<b>Current</b>										
General government	\$ 8,281,211	\$ 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
Public works	9,353,449	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
Development Services	2,196,650	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
Public safety*	-	-	-	-	-	-	-	-	15,105,192	14,704,229
Police*	11,166,261	11,462,305	10,803,461	9,908,512	9,184,528	8,737,795	8,699,061	8,808,581	-	-
Fire*	9,384,458	10,111,175	8,640,298	8,035,930	8,080,510	7,834,800	7,892,692	8,601,871	-	-
Drug education & prevention*	36,827	131,510	150,313	41,908	144,253	108,946	227,226	165,337	-	-
Parks and recreation	3,953,347	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
Industrial Development Board **	700,887	30,000	2,687,705	1,709,313	63,650	3,532,251	29,586	-	-	-
Community support/other	-	-	-	-	-	-	-	-	196,000	307,559
Capital outlay	15,454,041	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
Debt service										
Interest	242,531	279,784	318,280	360,714	403,404	530,503	508,689	544,629	459,870	370,157
Principal	1,154,156	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
<b>Total Expenditures</b>	<b>61,923,818</b>	<b>51,437,383</b>	<b>49,714,661</b>	<b>44,351,281</b>	<b>42,995,054</b>	<b>48,502,338</b>	<b>44,837,706</b>	<b>38,646,457</b>	<b>35,532,843</b>	<b>32,772,701</b>

\* 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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Other financing uses:										
Net transfers out	16,508,772	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
Total other financing uses	<u>16,508,772</u>	<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>
 Total Expenditures and Other financing uses	<u>78,432,590</u>	<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>
 Net change in fund balances	<u>\$ (514,911)</u>	<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>
 Debt services as a percentage of non-capital expenditures	0.00%	4.56%	3.81%	4.67%	6.28%	6.39%	6.02%	6.37%	4.81%	4.64%

**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			
2025	\$ 5,453,497,100	\$ 413,671,822	\$ 5,867,168,922	\$ 1,687,936,923	28.77 %	0.8251
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

\* Assessed value information does not include public utility assessments. Totals for exemptions are not available.

\*\* Maury County property reappraisal became effective in the 2019 and 2023 fiscal years.

\*\*\* Per \$100 of assessed value

**CITY OF COLUMBIA, TENNESSEE**  
**Revenue Capacity Information**  
**Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Direct Rate City **</b>	<b>Overlapping Rate*** Maury County**</b>	<b>Combined Totals**</b>
2025	0.8251	1.9100	2.7351
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

\* Property reappraisals became effective in the 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 within the City of Columbia.



**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
2025	\$ 14,134,406	\$ 13,604,543	96.25 %	\$ -	\$ 13,604,543	96.25 %
2024	13,671,638	13,241,287	96.85 %	314,954	13,556,241	99.16 %
2023	12,795,025	12,398,395	96.90 %	375,389	12,773,784	99.83 %
2022	12,500,116	12,242,770	97.94 %	283,635	12,526,405	100.21 %
2021	11,971,756	11,628,707	97.13 %	332,232	11,960,939	99.91 %
2020	12,198,049	11,826,303	96.95 %	371,811	12,198,114	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 %	457,951	11,564,966	100.63 %
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 %

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 2025 and 2016**

Sector	Fiscal Year 2025				Fiscal Year 2016			
	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	563	43.98%	\$ 22,993,724	74.00%	604	59.62%	\$ 12,314,305	79.24%
2. Services	275	21.48%	3,028,070	9.75%	228	22.51%	1,413,227	9.09%
3. Manufacturing	99	7.73%	1,324,042	4.26%	57	5.63%	692,313	4.45%
4. Wholesale Trade	63	4.92%	2,058,157	6.62%	47	4.64%	731,854	4.71%
5. Construction	24	1.88%	90,013	0.29%	13	1.28%	27,122	0.17%
6. Finance Insurance Real Estate	16	1.25%	9,228	0.03%	13	1.28%	6,739	0.04%
7. Transportation and Utilites	17	1.33%	572,507	1.84%	10	0.99%	155,156	1.00%
8. Agriculture	15	1.17%	13,508	0.04%	6	0.59%	7,209	0.05%
9. Other, Non Classified	208	16.26%	981,689	3.17%	35	3.46%	193,249	1.25%
<b>Total</b>	<b>1,280</b>	<b>100.00%</b>	<b>\$ 31,070,938</b>	<b>100.00%</b>	<b>1,013</b>	<b>100.00%</b>	<b>\$ 15,541,174</b>	<b>100.00%</b>

**Source:** Tennessee Department of Revenue, Research Division.

**Notes:**

1. Figures subject to year-over-year 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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1 Apparel Stores	\$ 23,569,249	\$ 23,417,818	\$ 22,606,133	\$ 22,971,371	\$ 15,865,740	\$ 17,835,994	\$ 16,260,638	\$ 15,126,294	\$ 16,015,993	\$ 15,458,322
2 General Merchandise Stores	167,702,341	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
3 Food Stores	157,369,685	123,828,902	134,420,717	128,384,898	130,021,645	117,126,388	114,532,284	108,776,435	103,841,632	97,131,245
4 Eating and Drinking Places	155,882,967	149,911,723	137,434,384	122,511,934	103,915,592	109,391,985	98,824,286	96,141,796	91,680,136	87,131,189
5 Furniture Stores	19,634,168	21,360,834	22,582,586	21,759,272	18,133,941	15,130,821	16,638,181	17,107,137	17,333,905	14,196,985
6 Building Materials	92,929,097	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
7 MV Dealers and Service Stations	137,862,857	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
8 Other Retail	86,201,353	83,444,131	77,457,000	73,970,952	67,740,076	67,436,954	66,154,075	65,990,187	66,128,568	64,482,389
9 All Other Outlets	295,967,983	293,499,179	274,890,056	239,676,485	195,270,782	178,493,110	172,479,999	154,739,785	154,554,632	143,067,587
<b>Total</b>	<b>\$ 1,137,119,700</b>	<b>\$ 1,080,037,851</b>	<b>\$ 1,040,673,999</b>	<b>\$ 958,805,674</b>	<b>\$ 855,598,144</b>	<b>\$ 805,199,272</b>	<b>\$ 771,675,965</b>	<b>\$ 739,838,596</b>	<b>\$ 720,464,044</b>	<b>\$ 669,107,868</b>

**Source:** Tennessee Department of Revenue, Research Division.

**Notes:**

1. Figures subject to year-over-year revision due to amended taxpayer returns.

**CITY OF COLUMBIA, TENNESSEE**  
**Revenue Capacity Information**  
**Direct and Overlapping Sales Tax Rates, Last Ten Fiscal Years**

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<u>Fiscal Year</u>	<u>City Direct Rate*</u>
2025	2.75%
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%

\* 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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>RESIDENTIAL RATE</b>										
Customer charge per month	\$ 20.14	\$ 18.14	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 17.08	\$ 14.61
Energy charge per kWh per month	0.0802	0.0802	0.07805	0.07805	0.09636	0.07805	0.07800	0.07109	0.07458	0.07300
<b>GENERAL POWER RATE***</b>										
<b>PART A (DEMAND 0 - 5,000 kW)</b>										
1. Up to 50 kW and/or 15,000 kWh										
Customer charge per month	\$ 23.42	\$ 21.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42	\$ 20.42
Energy charge per kWh per month	0.08532	0.08532	0.08921	0.08921	0.10729	0.08921	0.08916	0.08178	0.08515	0.08350
2. From 51 kW to 1,000 kW and/or more than 15,000 kWh										
Customer charge per month	\$ 68.76	\$ 66.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76	\$ 65.76
Demand charge:										
First 50 kW per month	\$ 14.09	\$ 14.09	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.10	\$ 14.09	\$ 13.80	\$ 13.55	\$ 13.30
Energy charge:										
First 15,000 kWh per month	0.09017	0.09017	0.09339	0.09339	0.11147	0.09339	0.09337	0.08597	0.08932	0.08765
Additional kWh per month	0.04162	0.04162	0.04488	0.04488	0.06271	0.04488	0.04488	0.03934	0.04257	0.04171
3. Demand greater than 1,000 kW										
Customer charge per month	\$ 316.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22	\$ 314.22
Demand charge:										
First 1,000 kW per month*	\$ 13.67	\$ 13.67	\$ 13.66	\$ 13.66	\$ 13.66	\$ 13.66	\$ 17.65	\$ 13.36	\$ 13.11	\$ 12.86
Additional kW per month*	\$ 12.38	\$ 12.38	\$ 12.37	\$ 12.37	\$ 12.37	\$ 12.37	\$ 16.36	\$ 12.07	\$ 11.82	\$ 11.57
Energy charge:										
All kWh per month	0.04335	0.04335	0.04657	0.04657	0.06440	0.04657	0.04656	0.04100	0.04419	0.04330
<b>PART B (DEMAND 5,001 - 15,000 kW)**</b>										
Customer charge per month	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.92	\$ 19.48
Energy charge:										
All kWh per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.03018	0.02949
First 620 kWh per kW per month										
Additional kWh per month										
<b>PART C (DEMAND 15,001 - 25,000 kW)**</b>										
Customer charge per month	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.41	\$ 18.87
Energy charge:										
All kWh per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.02958	0.02891
First 620 kWh per kW per month										
Additional kWh per month										
<b>PART D (DEMAND &gt; 25,001 kW)**</b>										
Customer charge per month	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,850	\$ 1,850
Demand charge:										
Per kW per month*	\$ N/A	\$ N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 19.30	\$ 18.86
Energy charge:										
Per kW per month	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.02723	0.02661
<b>OUTDOOR LIGHTING</b>										
Street, Parks, and Athletic Fields										
Customer charge	\$ 5.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Each kWh	0.04766	0.04766	0.05112	0.05112	0.06943	0.05112	0.05111	0.04164	0.04896	0.04818
Plus investment charge										
Security Lighting										
Energy charge:										
All kWh	0.04766	0.04766	0.05112	0.05112	0.06943	0.05112	0.05111	0.04164	0.04896	0.04818

\* 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 Summer rates shown. Winter and Transition Period rates are not 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**

Customer Type	Fiscal Year 2025		Customer Type	Fiscal Year 2016	
	Gross Revenue	%		Gross Revenue	%
Residential	\$ 51,929,576	49.97%	Residential	\$ 31,536,465	51.56%
Commercial	10,262,450	9.87%	Commercial	7,225,340	11.81%
Industrial	41,029,714	39.48%	Industrial	21,345,232	34.89%
Electric Vehicles	69,257	0.07%	Electric Vehicles	-	0.00%
Street and athletic	253,767	0.24%	Street and athletic	681,497	1.11%
Outdoor Lighting	381,345	0.37%	Outdoor Lighting	381,890	0.62%
Total energy sales before bad debt expense	#####	100.00%	Total energy sales before bad debt expense	\$ 61,170,424	100.00%

**COLUMBIA WATER SYSTEM**

Customer Type	Fiscal Year 2025		Customer Type	Fiscal Year 2016	
	Gross Revenue	%		Gross Revenue	%
Residential	\$ 8,482,402	46.10%	Residential	\$ 5,772,514	60.33%
Commercial	3,807,402	20.69%	Commercial	1,695,255	17.72%
Industrial	2,245,711	12.20%	Industrial	738,503	7.72%
Public and private fire protection	140,170	0.76%	Public and private fire protection	124,688	1.30%
Sales for resale	3,677,951	19.99%	Sales for resale	1,233,655	12.89%
Bulk and flat rates	47,100	0.26%	Bulk and flat rates	4,376	0.05%
Total water sales before bad debt expense	\$ 18,400,736	100.00%	Total water sales before bad debt expense	\$ 9,568,991	100.00%

**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 <sup>a</sup>	Per Capita <sup>a</sup>
			General Obligation Bonds***	Notes Payable	Revenue Bonded Debt****	General Obligation Bonds***			
2025	48,885	\$ 31,522	\$ 9,096,445	\$ -	\$ 16,227,694	\$ 82,113,822	\$ 107,437,961	0.03%	\$ 2,197.77
2024	47,311	31,113	10,201,008	74,285	15,153,639	5,968,954	31,397,886	0.10%	664
2023	45,628	31,104	11,223,699	353,324	9,610,620	7,364,599	28,552,242	0.11%	626
2022	43,452	30,249	12,303,774	675,075	10,682,703	8,730,244	32,391,796	0.09%	745
2021	41,994	27,308	13,348,850	989,425	15,250,253	9,696,213	39,284,741	0.07%	935
2020	40,335	25,266	14,328,526	1,436,385	21,892,128	6,275,000	43,932,039	0.06%	1,089
2019	39,362	24,307	15,169,470	1,512,731	24,336,794	7,475,000	48,493,995	0.05%	1,232
2018	38,358	22,696	16,079,955	2,145,591	26,989,087	8,375,000	53,589,633	0.04%	1,397
2017	37,264	21,235	17,657,639	1,835,149	29,560,082	9,265,000	58,317,870	0.04%	1,565
2016	36,537	20,331	8,323,928	3,142,893	37,173,174	10,135,000	58,774,995	0.03%	1,609

\* Fiscal year population reported using annual Population Estimates Program estimates and 2024 special census count by the US Census Bureau.

\*\* US Census Bureau, American Community Survey; estimates using CAGR for 2024 and 2025 (inflation adjusted).

\*\*\* 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

<sup>a</sup> 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**

<b>Fiscal Year</b>	<b>Population*</b>	<b>Actual Value of Taxable Property**</b>	<b>General Bonded Debt ***</b>	<b>Percent of General Obligation Debt to Actual Value</b>	<b>Bonded Debt Per Capita</b>
2025	48,885	\$ 5,867,168,922	\$ 91,516,712	1.56%	\$1,872.08
2024	47,311	5,572,116,350	16,169,962	0.29%	341.78
2023	45,628	5,212,230,362	16,244,247	0.31%	356.01
2022	43,452	3,549,402,815	21,034,018	0.59%	484.07
2021	41,994	3,389,917,855	23,045,063	0.68%	548.77
2020	40,335	3,380,079,172	20,603,526	0.61%	510.81
2019	39,362	3,263,027,200	22,644,470	0.69%	575.29
2018	38,358	2,534,562,738	24,454,955	0.96%	637.55
2017	37,264	2,415,215,609	26,922,639	1.11%	722.48
2016	36,537	2,329,367,709	18,458,928	0.79%	505.21

\* 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**

<b>Jurisdiction</b>	<b>Net Total Debt Outstanding *</b>	<b>Percentage Applicable to City</b>	<b>Estimated Share of Overlapping Debt</b>
Direct:			
City of Columbia	\$ 10,275,293	100.00%	\$ 10,275,293
Overlapping:			
Maury County	<u>280,426,895</u>	38.04% **	<u>106,684,680</u>
Total	<u><u>\$ 290,702,188</u></u>		<u><u>\$ 116,959,973</u></u>

\* Excluding debt financed by special assessments and proprietary funds.

\*\*Based upon assessed value of property in the 2025 tax year in:

County	\$ 4,624,896,775
City	\$ 1,759,480,424

**CITY OF COLUMBIA, TENNESSEE**  
**Debt Capacity Information**  
**Legal Debt Margin Information, Last Ten Fiscal Years**

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	
Assessed value	\$ 1,754,879,218	\$ 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	
General obligation bonds*	\$ 91,516,712	\$ 16,169,962	\$ 16,244,247	\$ 21,034,018	23,045,063	\$ 20,603,526	\$ 22,644,470	\$ 24,454,955	\$ 26,922,639	
Debt as a percent of assessed value	5.21%	0.99%	1.07%	1.99%	2.28%	2.00%	2.27%	3.15%	3.63%	

\*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	
2025	20,271,617	11,348,456	8,923,161	1,420,000	3,348,046	4,768,046	1.87
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

\*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	
2025	116,176,883	108,771,877	7,405,006	985,000	51,208	1,036,208	7.15
2024	100,891,443	91,968,508	8,922,935	965,000	69,507	1,034,507	8.63
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

\*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	
2025	21,078,569	14,985,689	6,092,880	780,000	580,282	1,360,282	4.48
2024	18,067,077	14,027,715	4,039,362	1,250,000	501,146	1,751,146	2.31
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

\*Operating revenues excludes capital contributions and interest income.

**CITY OF COLUMBIA, TENNESSEE**  
**Demographic and Economic Information**  
**Demographic and Economic Statistics, Last Ten Years**

<b>Fiscal Year</b>	<b>Population<sup>A</sup></b>	<b>Personal Income<sup>B</sup></b>	<b>Per Capita Income<sup>C</sup></b>	<b>Unemployment Rate<sup>D</sup></b>
2025	48,885	1,540,953	31,522	3.8%
2024	47,311	1,471,987	31,113	3.0%
2023	45,628	1,419,213	31,104	3.3%
2022	43,452	1,314,380	30,249	4.7%
2021	41,994	1,146,772	27,308	7.7%
2020	40,335	1,019,104	25,266	7.5%
2019	39,362	956,772	24,307	3.4%
2018	38,358	870,573	22,696	3.8%
2017	37,264	791,301	21,235	3.6%
2016	36,537	742,834	20,331	4.6%

Compiled and calculated by the City of Columbia, compiled using the sources below.

**Sources:**

<sup>A</sup> US Census Bureau Population Estimates Program annual population estimates and special census data.

<sup>B</sup> US Census Bureau, American Community Survey; estimates using CAGR for 2024 and 2025 (inflation adjusted).

<sup>C</sup> US Census Bureau, American Community Survey; estimates using CAGR for 2024 and 2025 (inflation adjusted).

<sup>D</sup> 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**

<u>Employer</u>	<u>2025</u>			<u>2016</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Maury Regional Hospital	3,269	1	13.19%	2,686	1	16.59%
Maury County School System	1,881	2	7.59%	1,430	2	8.83%
Maury Regional Medical Group (formerly Fami	1754	3	7.08%	0		
Tennessee Farm Bureau & Affiliates	724	4	2.92%	760	3	4.69%
City of Columbia	499	6	2.01%	363	5	2.24%
Maury County Government	485	5	1.96%	480	4	2.97%
Columbia State Community College	286	7	1.15%	250	6	1.54%
First Farmers & Merchants National Bank	239	8	0.96%	184	10	1.14%
Wiremasters Inc.	235	9	0.95%	0		
JC Ford	226	10	0.91%	0		
NHC Healthcare	0		0.00%	234	8	1.45%
King's Daughter's School	0		0.00%	185	9	1.14%
Wal Mart	0		0.00%	236	7	1.46%
<b>Total</b>	<u>9,598</u>		<u>38.72%</u>	<u>6,808</u>		<u>42.06%</u>
	Total Employment *			Total Employment **		
	24,790			16,188		

**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, 2025

\*\*number employed within City of Columbia as of June 30, 2016

**CITY OF COLUMBIA, TENNESSEE**  
**Operating Information**  
**Full-time Authorized Positions City Government Employees by Function/Program, Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>General government</b>										
City Manager*	3.0	2.0	2.0	2.0	4.0	4.0	3.0	3.0	3.0	3.0
Tourism and Marketing	8.0	4.0	3.0	3.0	-	-	-	-	-	-
Management Information Systems	4.0	4.0	4.0	4.0	3.0	3.0	4.0	4.0	4.0	4.0
Emergency Management	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Finance	7.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0
City Recorder	5.0	6.0	6.0	6.0	6.0	6.0	6.0	7.0	8.0	8.0
Human Resources	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Police</b>										
Sworn Officers	94.0	96.0	96.0	95.0	91.0	90.0	94.0	90.0	88.0	88.0
Civilians	17.0	13.0	13.0	12.0	11.0	13.0	12.0	12.0	11.0	12.0
<b>Fire</b>										
Firefighters and officers	91.0	90.0	90.0	89.0	89.0	89.0	89.0	87.0	86.0	86.0
Non-Suppression personnel	13.0	8.0	8.0	7.0	8.0	8.0	6.0	6.0	5.0	5.0
Sanitation	29.0	29.0	29.0	29.0	30.0	30.0	27.0	27.0	30.0	30.0
<b>Public works</b>										
Development Services	23.0	21.0	18.0	18.0	17.0	16.0	16.0	15.0	16.0	16.0
Public Works-Streets	50.0	45.0	46.0	45.0	45.0	43.0	43.0	43.0	44.0	44.0
Parks and recreation	60.0	26.0	25.0	25.0	26.0	26.0	24.0	22.0	36.0	21.0
Wastewater	54.0	50.0	50.0	50.0	49.0	48.0	49.0	49.0	48.0	48.0
<b>Total</b>	<b>462.0</b>	<b>402.0</b>	<b>398.0</b>	<b>393.0</b>	<b>387.0</b>	<b>384.0</b>	<b>381.0</b>	<b>372.0</b>	<b>387.0</b>	<b>373.0</b>

**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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police										
Calls for service (including traffic stops)	38,782	39,126	36,665	38,254	40,353	47,420	48,872	46,545	46,307	44,714
Custodial arrests	2,978	2,880	2,512	1,918	1,884	2,758	2,463	2,635	2,584	2,607
Traffic violations	1,925	1,642	1,693	1,951	2,280	1,910	3,108	1,952	1,705	1,892
Fire Department										
Emergency responses	5,709	5,634	5,216	5,134	4,748	4,561	4,273	3,445	3,984	4,266
Fires extinguished	129	120	105	134	134	137	116	118	160	114
Inspections	2,332	3,958	2,400	2,575	2,050	2,437	3,674	2,757	2,904	2,310
Sanitation										
Refuse collected (tons per day)	125	103	101	101	98	94	92	91	82	85
Other Public Works										
Streets resurfacing (miles)	23	<1	<1	<1	<1	16.9	<1	<1	8	<1
Sidewalks replaced/constructed (blocks)	6	4	3	2	6	5	4	4.5	3.5	6
Parks & Recreation										
Athletic permits issued	17	13	13	12	14	14	14	14	13	14
Community center /ball field admissions	168,000	160,000	153,320	136,000	121,114	75,000	125,000	117,747	107,043	103,926
Facility rentals	5,500	5,100	4,760	4,250	3,911	2,109	3,906	3,807	3,461	3,361
Sewage										
Average daily sewage treatment (thousands of gallons)	6,083	5,390	7,301	7,689	5,936	7,493	6,359	5,977	6,153	5,229

Sources: Various city departments

**City of Columbia, Tennessee**  
**Operating Information**  
**Capital Assets Statistics by Function Program, Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police										
Stations	1	1	1	1	1	1	1	1	2	2
Substations	1	1	1	1	1	1	1	1	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)	234	237	235	231	223	221	219	215	214	212
Street lights	6,799	6,683	6,561	6,463	6,423	6,214	6,126	5,876	5,850	5,850
Traffic signals (signalized intersections)	52	50	50	48	48	48	48	47	46	45
Parks & Recreation										
Acreage	441	420	420	380	400	400	400	370	326	326
Playgrounds	9	9	9	9	10	10	10	10	9	9
Baseball/softball diamonds	16	16	16	16	18	19	19	18	17	16
Soccer/football fields	18	18	18	18	18	18	18	28	26	26
Community centers	4	3	3	3	3	3	3	4	4	4
Sewage										
Sanitary sewers (miles)	341	339	331	325	321	317	314	312	309	307
Storm sewers (miles)	123	123	123	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, 2025**

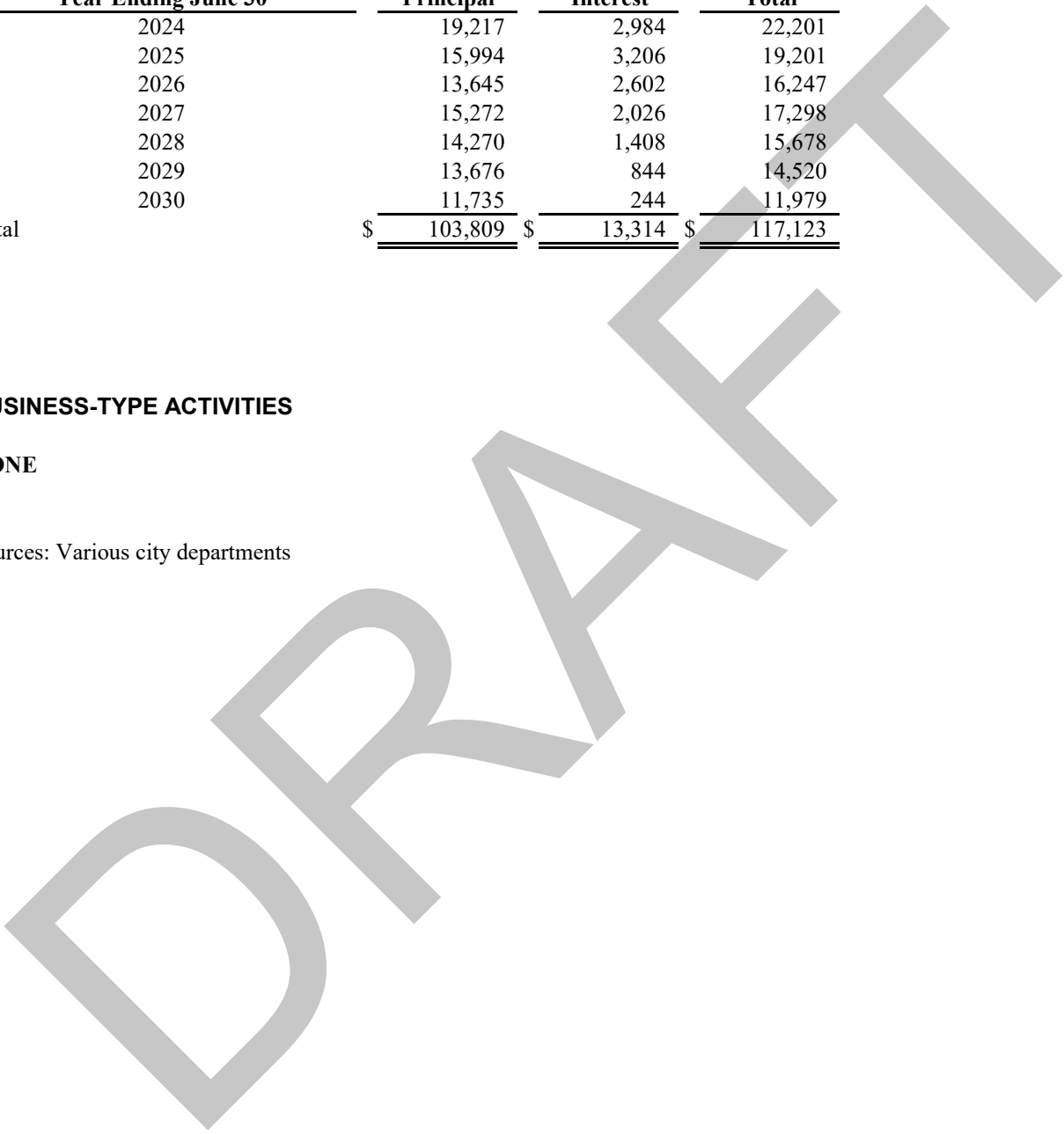
**GOVERNMENTAL ACTIVITIES**

<u>Year Ending June 30</u>	<u>Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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**



DRY

CITY OF COLUMBIA, TENNESSEE

Schedule of Expenditures of Federal and State Awards

For the Fiscal Year Ended June 30, 2025

<u>FEDERAL AWARDS</u>	<u>Federal Assistance Listing Number</u>	<u>GRANTOR'S NUMBER</u>	<u>EXPENDITURES</u>
<b>U.S. Department of Housing and Urban Development</b>			
<u>Passed through from</u>			
Tennessee Department of Economic and Community Development 2022 "Small Cities" Grant - CDBG	14.228	33004-36223	\$ 450,517
Total Tennessee Department of Economic and Community Development			<u>450,517</u>
<u>Passed through from</u>			
Tennessee Housing Development Agency Home Investment Partnership Program	14.239	HHM-24_03	6,750.00
Total Tennessee Housing Development Agency			<u>6,750.00</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>457,267</u>
<b>U.S. Department of Justice</b>			
<u>Direct assistance</u>			
2023 Bulletproof Vest Grant	16.607	N/A	15,100
Edward Bryne Memorial Justices Assistance Grant Program	16.738	15PBJA-21-GG-01843-JAGX	28,654
Equitable Sharing Program	16.922	N/A	117,241
<b>Total U.S. Department of Justice</b>			<u>160,995</u>
<b>U.S. Department of Transportation</b>			
<u>Passed through from</u>			
Tennessee Department of Transportation Surface Transp Program-US 31/US 412	20.205	PIN 125912,00	111,996
Total Tennessee Department of Transportation			<u>111,996</u>
<u>Passed through from</u>			
Governor's Highway Safety Office 2024 Highway Safety Office Grant	20.600	Z24THS067	2,212
2025 Highway Safety Office Grant	20.600	Z24THS068	12,254
2026 Highway Safety Office Grant	20.600	Z24THS069	23,600
Total Governor's Highway Safety Office			<u>38,066</u>
<b>Total U.S. Department of Transportation</b>			<u>150,062</u>
<b>U.S. Department of Treasury</b>			
<u>Passed through from</u>			
Tennessee Department of Tourist Development TN Hospitality Recovery Fund - ARPA Tourism Funds	21.027	32601-75880	106,542
<b>Total U.S. Department of Treasury</b>			<u>106,542</u>
<b>U.S. Department of Interior Program</b>			
<u>Tennessee Department of Historic Commission</u>			
Historic Preservation Fund Grants-In-Aid	15.904	32701-05284	17,910
<b>Total U.S. Department of Interior Program</b>			<u>17,910</u>
<b>U.S. Department of Homeland Security</b>			
<u>Direct assistance</u>			
Disaster Grant	97.036	N/A	14,712
Public Assistance Grant	97.083	N/A	194,340
<b>Total U.S. Department of Homeland Security</b>			<u>209,052</u>
<b>Total Federal Awards</b>			<u>\$ 1,101,828</u>
<b>STATE AWARDS</b>			
<b>Tennessee Department of Health</b>			
Healthy Build Environment Grant	N/A	34360-05725	7,300
<b>Total Tennessee Department of Health</b>			<u>7,300</u>
<b>Tennessee Department of Economic and Community Development</b>			
Tennessee Main Street Downtown Improvement Grant Program	N/A	33007-16025	2,813
Site Devolvement Grant	N/A	33007-00325	422,112
<b>Total Tennessee Department of Economic and Community Development</b>			<u>424,925</u>
<b>Tennessee Department of Environment and Conservation</b>			
State Water Infrastructure Investment Plan	N/A	32701-04823	148,027
<b>Total Tennessee Development of Environment and Conservation</b>			<u>148,027</u>
<b>Total State Awards</b>			<u>\$ 580,252</u>

**CITY OF COLUMBIA, TENNESSEE**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**June 30, 2025**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state grant activity of the City and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 3. Indirect Cost Rate

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. 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, 2025, 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 10, 2025. 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 10, 2025

DRAFT

**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, 2025. 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, 2025.

***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 10, 2025

DRAFT

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year Ended June 30, 2025**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

• Material weaknesses identified:

yes  no

• Significant deficiencies identified that are not considered to be material weaknesses?

yes  none noted

Noncompliance material to financial statements noted?

yes  no

Federal Awards

Internal control over major programs:

• Material weaknesses identified:

yes  no

• Significant deficiencies identified that are not considered to be material weaknesses?

yes  none noted

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed under the Uniform Guidance?

yes  no

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

14.228

U.S. Department of Housing and Urban Development  
Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

yes  no

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None noted.

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

None noted.

**CITY OF COLUMBIA, TENNESSEE**

**SCHEDULE OF PRIOR YEAR FINDINGS**

**Year Ended June 30, 2025**

**SECTION IV - PRIOR YEAR FINDINGS**

None noted.

DRAFT



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Tara Smith, Benefits Administrator, tsmith@columbiatn.gov, (931) 560-1572

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**AGENDA ITEM TITLE:** APPROVE AND AUTHORIZE THE MAYOR TO AMEND MISSION SQUARE 457 RETIREMENT PLAN CHANGES - FINANCE DEPARTMENT.

**RECOMMENDATION:** Approve.

**INFORMATION:** Per IRS guidelines which will be effective, January 1, 2026, City of Columbia to adopt the required SECURE 2.0 ROTH Mandate for 457 plans #300580 and #306911 to adopt a ROTH Contribution Provision for age based catch up contributions for individuals whose compensation in the prior calendar year exceeded \$145,000. Adopt the optional provision for penalty free withdrawals for individuals in case of domestic violence.

**CERTIFICATION:**

**ATTACHMENTS:** Mission Square Employers Guide to the SECURE 2.0 Act, 457 Plan ROTH Contributions, City of Columbia Plan Change Checklist for plan #300580, City of Columbia Plan Change Checklist for plan #306911, SECURE 2.0 ROTH Mandate bullet points

## An Employer's Guide to the SECURE 2.0 Act

On Dec. 29, 2022, the Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0) was signed into law as part of a year-end appropriations bill. As with any new legislation, there are many questions that need to be answered, and guidance or relief will be needed for certain provisions.

### Plan Amendment Deadlines

Plan amendments related to SECURE 2.0 provisions are due by the last day of the first plan year beginning on or after Dec. 31, 2029, for governmental plans and Dec. 31, 2026, for nongovernmental plans, or such later date as the secretary of the Treasury may prescribe.

### Key SECURE 2.0 Provisions

The key SECURE 2.0 retirement provisions to focus on are:

- Changing the Required Minimum Distribution (RMD) rules.
- Roth catch-up wage threshold applies to age 50 and age 60 to 63 catch-up contributions.
- Simplifying plan administration.
- Establishing rules for the creation of, and access to, savings for emergency purposes.

### Changing Plan Provisions – Amend Your Plan

Most often, an amendment is required before changes can be implemented in the recordkeeping system.

For information on changing your plan provisions, see the [Change Plan Provisions Guide](#).

- Obtain approval from your board/governing body, as needed.
- To amend your plan, a completed Request for SECURE 2.0 and Other Plan Changes Checklist to MissionSquare Plan Services.
- You will receive a signature-ready document to execute from MissionSquare Plan Services.

**Please note:** You will be contacted within three to five business days if more information is needed; otherwise, MissionSquare Plan Services will send you a signature-ready document typically within seven business days of the letter of instruction unless volume is high.

**Key SECURE 2.0 Provisions for Governmental Plans by Year**

<b>2023</b>		
<b>Provision</b>	<b>Description</b>	<b>Required?</b>
Increase in age for Required Beginning Date for RMDs (107)	<ul style="list-style-type: none"> <li>Increases the age for RMDs from 72 to 73 in 2023.</li> <li>Those attaining age 72 in 2022 or earlier are unaffected.</li> <li>Increases the RMD age to 75 in 2033.</li> </ul>	Mandatory Jan. 1, 2023
Reduction in Excise Tax for RMDs (302)	<ul style="list-style-type: none"> <li>Reduces the excise tax from 50% to 25% on RMDs that aren't taken in a timely manner.</li> <li>If the failure to take an RMD is corrected within a defined correction window, the excise tax on the failure is reduced even further to 10%.</li> </ul>	Mandatory Taxable years beginning after Dec. 29, 2022
Eliminate the "First Day of the Month" requirement for 457(b) plans (306)	<ul style="list-style-type: none"> <li>Allows deferral rate elections to be made at any time prior to the date that the compensation being deferred is available, thus conforming the 457(b) rule to the 401(k) and 403(b) rules.</li> </ul>	Optional Taxable years beginning after Dec. 29, 2022
Special rules for Qualified Federally Declared Disasters (331)	<ul style="list-style-type: none"> <li>Provides permanent disaster withdrawal rules for defined contribution plans and individual retirement accounts that opt to permit disaster withdrawals.</li> <li>The maximum withdrawal amount is \$22,000 per disaster.</li> <li>The taxable withdrawal amount is included in income over three years unless the participant elects otherwise.</li> <li>The withdrawal is exempt from the 10% early withdrawal penalty tax, direct rollover requirements, and mandatory 20% federal tax withholding.</li> </ul>	Optional For disasters occurring on or after Jan. 26, 2021
Repeal of Direct Payment Requirement for Health and Long-Term Care Insurance (328)	<ul style="list-style-type: none"> <li>The present law provides an exclusion from gross income (\$3,000) for a distribution from a governmental retirement plan to a retired public safety officer to pay for their health insurance premiums. Originally, it required that the plan directly pay the insurance company.</li> <li>SECURE 2.0 repeals the requirement to pay directly to the health plan (participant would attest on their tax return).</li> </ul>	Optional Distributions made after Dec. 29, 2022

2023		
Provision	Description	Required?
Distributions to Firefighters, Modification of Eligible Age for Exemption from Early Withdrawal Penalty Including Certain State and Local Correction Employees (308, 329, 330)	<p>Modifies the exemption to:</p> <ul style="list-style-type: none"> <li>▪ Also apply to individuals with 25 years of service under the plan.</li> <li>▪ Be made available to corrections and forensic security officers.</li> <li>▪ Include all firefighters (even if privately employed).</li> </ul>	<p>Mandatory</p> <p>Distributions made after Dec. 29, 2022</p>
Employee Certifying that Deemed HSW and UEW Conditions are Met (312)	<ul style="list-style-type: none"> <li>▪ Employers may rely on participant-written certifications that a distribution is being made when a participant is faced with an unforeseeable emergency or a hardship, as described in the Treasury regulations.</li> </ul>	<p>Optional</p> <p>Plan years beginning after Dec. 29, 2022</p>

2024		
Provision	Description	Required?
Roth Catch-Up Wage Threshold also known as the "Roth Mandate" (603)	<ul style="list-style-type: none"> <li>Employees whose prior year Social Security wages with their current employer exceeded the Roth catch-up wage threshold, as indexed (\$145,000 in 2025) must designate age 50 or age 60-63 catch-up contributions as Roth contributions.</li> <li>If a plan does not allow Roth contributions, employees whose prior year wages exceeded the threshold will be ineligible to make age 50 or age 60-63 catch-up contributions.</li> <li>457(b), 401(k), and 403(b) plans will need to permit Roth contributions to continue allowing employees earning over the Roth catch-up wage threshold to make age 50 and age 60-63 catch-up contributions in 2026 and beyond.</li> <li>The special pre-retirement catch-up contributions available in 457(b) and 403(b) plans are exempt from the Roth catch-up requirements.</li> </ul>	<p>Mandatory after January 1, 2026.</p> <p>Optional for 2024 and 2025.</p>
Required Minimum Distributions - Exclude Roth Assets (325)	<ul style="list-style-type: none"> <li>Pre-death RMD calculations for participant accounts will exclude Roth assets.</li> <li>This change aligns RMD rules within employer-sponsored retirement plans with RMD rules in Roth IRAs.</li> </ul>	<p>Mandatory January 1, 2024</p>
Surviving Spouse Election to be Treated as Employee (327)	<ul style="list-style-type: none"> <li>Permits the surviving spouse beneficiary of an employee's retirement plan account to elect to be treated as the employee for purposes of the RMD rules.</li> <li>Aligns the retirement plan RMD rules with the IRA RMD rules for sole spousal beneficiaries.</li> </ul>	<p>Mandatory Calendar years after Dec. 31, 2023</p>
Eliminating Unnecessary Plan Requirements Related to Unenrolled Participants (320)	<ul style="list-style-type: none"> <li>Generally exempts defined contribution plans from furnishing disclosures and notices that are otherwise required to be furnished to "unenrolled participants" if certain conditions are met.</li> <li>Generally not applicable to non-Employee Retirement Income Security Act plans.</li> </ul>	<p>Optional Plan years beginning after Dec. 29, 2022</p>

2024		
Provision	Description	Required?
Exception to Penalty on Early Distributions for Individuals with a Terminal Illness (326)	<ul style="list-style-type: none"> <li>Provides a new exception to 10% for distributions made to certain terminally ill participants.</li> <li>Unlike other new exceptions, there is no special withdrawal.</li> <li>Not applicable for 457(b) distributions.</li> </ul>	<p>Mandatory</p> <p>Distributions made after Dec. 29, 2022</p>
Optional Treatment of Employer Matching or Nonelective Contributions as Roth (604)	<ul style="list-style-type: none"> <li>Employees participating in a 401(a), 403(b), or governmental 457(b) plan may elect to designate employer matching and nonelective contributions as Roth.</li> <li>Only available for employer contributions that are 100% vested.</li> </ul>	<p>Optional</p> <p>Plan years beginning after Dec. 29, 2022</p>
Penalty-free Withdrawals for Individuals in Case of Domestic Abuse (314)	<ul style="list-style-type: none"> <li>Allows penalty-free withdrawals from a retirement plan (excluding pension assets), including on an in-service basis, or IRA for domestic abuse victims.</li> <li>The aggregate amount of such withdrawals for any individual can’t exceed the lesser of \$10,000 (indexed for inflation) or 50% of the employee’s vested account balance.</li> <li>Employers may rely on a participant’s certification that the distribution is for a domestic abuse victim.</li> <li>Similar to a qualified birth or adoption distribution, this distribution can be repaid and is exempt from the 10% early withdrawal penalty tax, direct rollover requirements, and mandatory 20% federal tax withholding.</li> </ul>	<p>Optional</p> <p>Distributions made after Dec. 31, 2023</p>
Expansion of Employee Plans Compliance (305)	<ul style="list-style-type: none"> <li>Makes permanent the self-correction of automatic enrollment failures, automatic increase failures, and failures to implement affirmative deferral elections by employees covered under an automatic enrollment feature.</li> <li>Generally follows correction procedures currently under the EPCRS (which were set to expire Dec. 31, 2023), including:                             <ul style="list-style-type: none"> <li>The requirement that the failure be corrected no later than nine and a half months after the end of the plan year (or earlier if the employee notifies the employer of the failure).</li> <li>Requirements to make up missed matching contributions and associated earnings.</li> </ul> </li> <li>The requirement of the 45-day employee notice.</li> </ul>	<p>Mandatory</p> <p>Errors occurring after Dec. 31, 2023</p>

2024		
Provision	Description	Required?
Hardship Withdrawal Rules for 403(b) Plans (602)	<ul style="list-style-type: none"> <li>▪ Harmonizes the hardship distribution rules applicable to 401(k) and 403(b) plans.</li> <li>▪ Permits 403(b) plan participants to receive a hardship distribution from salary reduction contributions, qualified nonelective contributions, qualified matching contributions, and earnings on these contributions.</li> <li>▪ A 403(b) distribution will not be treated as failing solely because the employee does not take a loan available under the plan.</li> </ul>	Optional Jan. 1, 2024
Treatment of Student Loan Payments as Elective Deferrals for Purposes of Matching Contributions (110)	<ul style="list-style-type: none"> <li>▪ Employers for all plans will be permitted to make matching contributions with respect to qualified student loan payments.</li> <li>▪ A qualified student loan payment is generally defined as any indebtedness incurred by the employee solely to pay the qualified higher education expenses of that employee.</li> <li>▪ The employer may rely on employee certification of qualified student loan repayments.</li> <li>▪ For purposes of nondiscrimination testing (not applicable for governmental plans), permits a plan to separately test the employees who receive matching contributions on student loan repayments.</li> </ul>	Optional Plan years beginning after Dec. 31, 2023
Withdrawals for Certain Emergency Expenses (up to \$1,000) (115)	<ul style="list-style-type: none"> <li>▪ Permits withdrawals to pay for "unforeseeable or immediate financial needs relating to necessary personal or family emergency expenses" without the Internal Revenue Code 72(t) 10% penalty tax for early withdrawal.</li> <li>▪ The amount is limited to up to \$1,000 per year (or if the account contains less than \$2,000, the amount that exceeds \$1,000), and the emergency withdrawal can be repaid to the plan (or IRA) within three years.</li> <li>▪ A participant isn't permitted to take another emergency withdrawal from the same plan (or IRA) in the three-year period unless the participant has repaid the emergency withdrawal or made contributions that equal or exceed the amount of the prior emergency withdrawal to the plan (or IRA).</li> <li>▪ These emergency expense withdrawals aren't permitted in defined benefit plans.</li> </ul>	Optional Distributions made after Dec. 31, 2023

<b>2024</b>		
Provision	Description	Required?
Emergency Savings Accounts Linked to Individual Account Plans (PLESA) (127)	<ul style="list-style-type: none"> <li>▪ Allows ERISA employers to add a PLESA to their retirement plan. To contribute to a PLESA, an employee must meet the eligibility criteria established by the plan and not be a highly compensated employee.</li> <li>▪ Employers may opt to automatically enroll employees into a PLESA with a contribution rate no greater than 3%.</li> <li>▪ The total amount in an employee’s account is limited by the plan but can’t be more than \$2,500 (indexed annually). Once the cap is reached, additional contributions may be directed to the employee’s Roth contribution account or stopped until the PLESA balance falls below the cap.</li> <li>▪ There can’t be a minimum contribution or account balance requirement.</li> <li>▪ Must be funded post-tax with Roth contributions.</li> <li>▪ Withdrawals must be allowed from the account at least once per month (and processed as soon as practicable), and at least the first four withdrawals from the account may not be assessed any fees for said transaction.</li> <li>▪ Withdrawals are penalty free and don’t need to be substantiated to show a qualifying emergency cause.</li> <li>▪ Deferrals to the PLESA would be eligible for any matching contributions provided under the plan, with an annual matching cap set at the \$2,500 maximum account balance.</li> <li>▪ On termination of employment, any PLESA balance can be converted to the Roth account within the plan or distributed to the participant.</li> </ul>	Optional (Guidance is needed to determine whether this provision is available to governmental plans.) Plan years beginning after Dec. 31, 2023
Updating Dollar Limits for Mandatory Distributions (304)	<ul style="list-style-type: none"> <li>▪ Increases the threshold for making involuntary distributions from \$5,000 to \$7,000.</li> </ul>	Optional Distributions beginning after Dec. 31, 2023
Exemption for Certain Automatic Portability Transactions (120)	<ul style="list-style-type: none"> <li>▪ Creates a new prohibited transaction exemption that permits a retirement plan service provider, subject to several conditions (including acknowledging fiduciary status), to provide a plan with automatic portability services that transfer a default IRA account into an employee’s current employer’s plan unless the employee elects otherwise.</li> <li>▪ The U.S. Department of Labor issued proposed regulations in January 2024. Final regulations from the DOL are still pending.</li> <li>▪ Permits providers to charge a fee for executing these transactions.</li> <li>▪ Mandates specific disclosures regarding transaction.</li> </ul>	Optional Transactions occurring on or after Dec. 29, 2023

2025 and Later		
Provision	Description	Required?
Higher Catch-up Limit to Apply for ages 60 to 63 (109)	<ul style="list-style-type: none"> <li>▪ The age-based catch-up contribution limit for all plans has been increased for individuals who attain age 60 through 63 to the greater of \$10,000 or 150% of the regular catch-up contribution limit for 2024 (indexed for inflation).</li> <li>▪ The catch-up contribution limit for individuals aged 50 and older is \$7,500 in 2025.</li> </ul>	Optional  Taxable years beginning after Dec. 31, 2024
Expansion of Employee Plans Compliance Resolution System (EPCRS) (305)	<ul style="list-style-type: none"> <li>▪ SECURE 2.0 directs changes to the EPCRS (Rev. Proc. 2021-30 or any successor) to reflect that "eligible inadvertent failures" (not fully defined but broader than "operational errors") can be corrected without having to determine whether they're significant or insignificant and without time limitation, provided that:                             <ul style="list-style-type: none"> <li>▪ The IRS doesn't discover the failure before action to correct the failure has begun.</li> <li>▪ The correction is completed "within a reasonable period" after the failure is identified.</li> </ul> </li> </ul>	Mandatory  IRS revenue procedure must be updated by Dec. 29, 2024, to incorporate new self-correction rules.
Exclusion of Certain Disability-Related First Responder Retirement Payments (309)	<ul style="list-style-type: none"> <li>▪ Allows first responders to exclude from gross income pension or annuity payments received from a 401(a), 403(b), or governmental 457(b) plan in connection with the individual's service as a law enforcement firefighter, paramedic, or emergency-related technician, subject to disability-related limits.</li> </ul>	Mandatory  Taxable years beginning after Dec. 31, 2026
Repayment of Qualified Birth or Adoption Distributions (QBAD) limited to 3 years (311)	<ul style="list-style-type: none"> <li>▪ Limits the QBAD repayment period to the three-year period beginning on the day after the QBAD was received.</li> </ul>	Mandatory  Jan. 1, 2026
Improving Coverage for Part-time Workers (125)	<ul style="list-style-type: none"> <li>▪ Accelerates the requirement of coverage of long-term part-time employees by reducing the service condition from three years to two years.</li> <li>▪ Excludes service prior to 2021 for the special long-term part-time employee vesting requirement so it now aligns with service that's counted for eligibility.</li> </ul>	Mandatory  (for 401(k) and ERISA 403(b) plans)  Plan years beginning after Dec. 31, 2024, (except as otherwise provided)

2025 and Later		
Provision	Description	Required?
Saver’s Match and Promotion of Saver’s Match (103/104)	<ul style="list-style-type: none"> <li>▪ Changes the existing retirement savings contribution credit (the Saver’s Credit) with respect to retirement plan and IRA contributions made by eligible individuals from a nonrefundable tax credit against taxes owed (i.e., tax refund) to a federally funded matching contribution, regardless of the individual’s tax obligation.</li> <li>▪ The matching contribution is equal to 50% of the individual’s contributions that don’t exceed \$2,000 until the individual reaches certain income levels.</li> <li>▪ Subject to a phaseout between \$41,000 and \$71,000 for taxpayers filing a joint return (\$20,500-\$35,500 for single taxpayers and married filing separately; \$30,750-\$53,250 for head-of-household filers).</li> <li>▪ The matching contribution is treated as a pretax contribution and deposited into the individual’s IRA, employer retirement plan account (provided it accepts such contribution) or Achieving a Better Life Experience Act account as directed by the individual.</li> <li>▪ If the matching contribution is less than \$100, it will be treated as a tax credit.</li> </ul>	Mandatory  Taxable years beginning after Dec. 31, 2026
Long-Term Care Contracts Purchased with Retirement Plan Distributions (334)	<ul style="list-style-type: none"> <li>▪ Adds an exception to the restrictions to in-service withdrawals.</li> <li>▪ Permits a limited amount of distributions each year for long-term care premiums.</li> <li>▪ Limited to the amount paid for coverage, 10% of the employee’s nonforfeitable accrued benefit in the plan, \$2,500 (indexed).</li> </ul>	Optional  Dec. 29, 2025
Provisions Relating to Plan Amendments (501)	<ul style="list-style-type: none"> <li>▪ Plan amendments related to SECURE 2.0 implementation must be adopted no later than the end of 2027 for governmental plans.                             <ul style="list-style-type: none"> <li>▪ Also amends plan amendment deadlines for the Coronavirus Aid, Relief, and Economic Security Act, the SECURE Act of 2019, and the Taxpayer Certainty and Disaster Tax Relief Act to the end of 2027 for governmental plans.</li> </ul> </li> </ul>	Mandatory  Adopted no later than Dec. 31, 2029

IRA Changes – For Your Information (No Action Required)		
Provision	Description	Effective Date
Indexing IRA Catch-up Limit (108)	<ul style="list-style-type: none"> <li>Indexes the IRA catch-up limit.</li> <li>Similar to the indexing of the regular IRA contribution limit.</li> </ul>	Taxable years beginning after Dec. 31, 2023
One-Time Election Charitable Distributions to split-interest entity (307)	<ul style="list-style-type: none"> <li>Inflation adjustments for limitations.</li> <li>New exclusion for distributions to split-interest entities.</li> </ul>	Taxable years beginning after the date of enactment (i.e., beginning Jan. 1, 2024)
Elimination of Additional Tax on Corrective Distributions of Excess Contributions (333)	<ul style="list-style-type: none"> <li>Clarifies that the 10% early distribution tax does not apply to net income on excess IRA contributions if returned by the individual’s tax return filing deadline (including extensions).</li> </ul>	Determinations made after Dec. 29, 2022.
Special Rules for Certain Distributions from Long-Term Qualified Tuition Programs to Roth IRAs (529 plans) (126)	<ul style="list-style-type: none"> <li>The designated beneficiary of a 529 account that’s been maintained for at least 15 years may request a tax-free direct rollover of the account’s assets to such designated beneficiary’s Roth IRA.</li> <li>The rollover may not exceed the aggregate amount contributed to the 529 account (and earnings attributable thereto) before the five-year period ending on the date of the distribution, subject to a lifetime rollover maximum of \$35,000.</li> <li>The rollover is subject to Roth IRA contribution limits.</li> </ul>	Distributions after Dec. 31, 2023

MissionSquare is continuing to monitor this legislation as it unfolds and will make updates to our resources accordingly. If you have any questions, please reach out to your MissionSquare representative at (800) 326-7272.

# 457 Plan Roth Contributions

Roth contributions give you another tax-advantaged savings option, allowing you to benefit from tax-free withdrawals in retirement.

## How It Works

- A percentage of your pay, or a specified dollar amount, can be contributed to your 457 plan as a Roth contribution.
- Roth contributions are made on an after-tax basis and won't reduce your income taxes for the year (unlike pre-tax contributions).
- Roth contributions and associated earnings can be withdrawn tax-free, if the requirements for a qualified distribution are met.

## Contribution Limits

457 plan contribution limits apply to the combination of pre-tax and Roth contributions. You can continue making pre-tax contributions only or designate a portion (or all) of your contributions as Roth contributions.

## Qualified Tax-free Distributions

Distributions of Roth assets will be tax-free if:

- A period of five years has passed since January 1 of the year of your first Roth contribution
- You're at least age 59½ (or disabled or deceased)

You're eligible for distributions upon separation from service with your employer. In-service withdrawal options, such as emergency withdrawals, may also be available.

## Benefits

In addition to potentially tax-free withdrawals in retirement, Roth contributions allow for:

- **Higher contribution limits than Roth IRAs** – 457 plans allow for greater after-tax savings.
- **Eligibility at all income levels** – Unlike Roth IRAs, your ability to make Roth contributions to a 457 plan doesn't depend on your income.
- **Tax planning** – Having both pre-tax assets and Roth assets allows you to choose the source of funds most advantageous to your situation.

## More Information

The chart on the following pages compares Roth and other retirement plan contributions.

The Roth Analyzer ([www.missionsq.org/rothanalyzer](http://www.missionsq.org/rothanalyzer)) can also help you compare Roth and pre-tax contributions, given your present and anticipated future financial situations. Making both types of contributions may make sense.

### Set up Roth contributions – it's easy!

If your plan permits online contribution changes, simply log into your account at [www.missionsq.org](http://www.missionsq.org) and select **Contributions**. Otherwise, contact your MissionSquare Retirement Plans Specialist.

*(continued)*

Plan Features Overview

Feature	457 Plan		Roth IRA
	Pre-tax	Roth	Roth
<b>Contributions</b>			
<b>Maximum Contribution 2023</b>	Normal limit (above \$22,500) \$22,500 Age 50 catch-up: \$7,500* (\$30,000 total) <b>Or</b> Pre-retirement catch-up: \$22,500 (\$45,000 total) All contribution limits apply to the combination of pre-tax and Roth contributions to the plan. Catch-up provisions cannot be combined in the same plan year. For each of the three years prior to the year you reach your normal retirement age, as defined in the plan and based on the extent to which maximum contributions were not made in previous years.	Same as 457 plan pre-tax	\$6,500 Age 50 catch-up: \$1,000 (\$7,500 total) Pre-retirement catch-up: N/A
<b>Contributions Reduce Taxable Income</b>	Yes	No	No
<b>Income Limits 2023</b>	None. Participation is not limited by your annual income.	Same as 457 plan pre-tax	Modified adjusted gross income must be less than \$214,000 (married filing jointly) or \$144,000 (single or head of household)**

\* If you make over \$145,000 in 2023, your age-based catch-up contributions in 2024 will need to be made as Roth contributions.

\*\* For more information, view IRS Publication 590 or visit [www.missionsq.org/ira](http://www.missionsq.org/ira). MissionSquare Retirement does not provide specific tax advice.

(continued)

Plan Features Overview (continued)

Feature	457 Plan		Roth IRA
	Pre-tax	Roth	Roth
<b>Withdrawals</b>			
<b>Taxation of Withdrawals</b>	Withdrawals are subject to federal and, in most cases, state income taxes.	Withdrawals are tax-free if the requirements for a qualified distribution are met.  Distributions of Roth assets are qualified if a period of five years has passed since January 1 of the year of your first Roth contribution (including roll-ins), and you're at least age 59½ (or disabled or deceased).	Same as 457 plan Roth, except Roth IRAs <b>also</b> permit qualified distributions for a first-time home purchase.
<b>Withdrawal Eligibility</b>	Upon separation from service with the plan sponsor. In-service withdrawal options (e.g., after age 70½, emergency withdrawals) may also be available.	Same as 457 plan pre-tax	Withdrawals can be taken at any time. Contributions are always withdrawn first, tax- and penalty-free.
<b>Required Minimum Distributions</b>	At least age 73* or separation from service, whichever is later.	Same as 457 plan pre-tax  Starting for RMDs due after 12/31/2023. In plan Roth amounts will be exempt from the RMD calculation.	None
<b>10% Early Withdrawal Penalty Tax</b>	457 plan contributions and associated earnings are not subject to the early withdrawal penalty tax. However, if you roll assets into your 457 plan from another type of account, the rolled-in assets are subject to the 10% early withdrawal penalty tax if withdrawn prior to age 59½, unless an exception to the penalty applies.	Same as 457 plan pre-tax	Yes, the penalty may apply to the earnings portion of the withdrawal unless certain criteria are met.

\* 70½ (if you were born before July 1, 1949), age 72 (if you were born after June 30, 1949, and before January 1, 1951), or age 73 (if you were born after December 31, 1950). Modification to the 10% early withdrawal penalty expanded to PSO over age 50 or 25 years of service under the plan.

## Request for SECURE 2.0 and Other Plan Changes Checklist

To begin the process of making changes to your plan, please check the boxes next to the provisions you wish to add, and submit the completed checklist to MissionSquare Plan Services via **Secure Messaging**.

We request to add the following checked optional provisions to:

PLAN NAME: <b>City of Columbia</b>	PLAN NUMBER: <b>300580</b>	EFFECTIVE: MM/DD/YYYY <b>01/01/2026</b>
---------------------------------------	-------------------------------	--

- |   |  |
|---|--|
| <p><input checked="" type="checkbox"/> <b>Roth Contributions (457(b), 403(b), 401(k) plans only)</b><br/>The plan will allow in-plan Roth conversions:<br/><input checked="" type="checkbox"/> Yes (default)      <input type="checkbox"/> No<br/>Designated Roth accounts will be available as a source for loans under the plan:<br/><input checked="" type="checkbox"/> Yes      <input type="checkbox"/> No (default)<br/><b>Note:</b> If your plan does not permit Roth contributions, employees earning above \$145,000 (Social Security wages) in 2025 may be ineligible to make age 50 or age 60-63 catch-up contributions starting in 2026.</p> <p><input type="checkbox"/> <b>Age 60-63 Catch-Up</b></p> <p><input type="checkbox"/> <b>Qualified Federally Declared Disaster Relief Distribution</b></p> <p><input type="checkbox"/> <b>Emergency Expense Withdrawals for (up to \$1,000)*</b></p> <p><input type="checkbox"/> <b>Self-Certification for Unforeseeable Emergency Withdrawals (Available for 457(b) Plans)</b><br/>Is plan sponsor approval required:<br/><input type="checkbox"/> Yes      <input type="checkbox"/> No (default)</p> | <p><input type="checkbox"/> <b>Self-Certification for Hardship Withdrawals (Available in 403(b) and 401(k) Plans)</b><br/>Is plan sponsor approval required:<br/><input type="checkbox"/> Yes      <input type="checkbox"/> No (default)</p> <p><input checked="" type="checkbox"/> <b>Penalty-free Withdrawals for Individuals In Case of Domestic Abuse*</b></p> <p><input type="checkbox"/> <b>Eliminate the "first day of the month" requirement for 457(b) plans (changes and enrollments will be effective immediately or as soon as administratively feasible)</b></p> <p><input type="checkbox"/> <b>Treatment of Student Loan Payments as Elective Deferrals for Purposes of Matching Contribution</b></p> <p><input type="checkbox"/> <b>In-Service Distribution at Age 59.5</b></p> <p><input type="checkbox"/> <b>Qualified Birth and Adoption Distribution</b></p> <p><input type="checkbox"/> <b>MissionSquare Retirement Income Advantage In-Service Portability</b></p> <p><input type="checkbox"/> <b>Other:</b> _____<br/>(Discuss with your MissionSquare contact before completing this item).</p> |
|---|--|

\*Estimated availability after 3/31/2025.

**Requestor:** Provide your information in the fields below and submit the completed checklist using Secure Messaging. Please review the **Secure Messaging User Guide** for more information.

We will contact you within 3-5 business days if more information is needed; otherwise MissionSquare Plan Services will prepare and send any necessary documents to the plan sponsor contact who is authorized to execute those documents. To update your plan's contacts, please use the Plan Contact & Access Form available on the Plan Sponsor website. Documents are typically sent within 7 business days of the request unless there are unanswered questions. This timing might be greater if the volume is high. An email notification will be sent when the recordkeeping changes are complete.

FULL NAME: LAST, FIRST, MI (REQUESTOR'S INFORMATION)

**Chaz Molder**

TITLE:

**Mayor**

EMAIL ADDRESS:

**CMolder@columbiatn.gov**

**Questions?** Contact MissionSquare Plan Services for employer support at (800) 326-7272 or log in to your account to use Secure Messaging.

## Request for SECURE 2.0 and Other Plan Changes Checklist

To begin the process of making changes to your plan, please check the boxes next to the provisions you wish to add, and submit the completed checklist to MissionSquare Plan Services via **Secure Messaging**.

We request to add the following checked optional provisions to:

PLAN NAME: <b>City of Columbia</b>	PLAN NUMBER: <b>306911</b>	EFFECTIVE: MM/DD/YYYY <b>01/01/2026</b>
---------------------------------------	-------------------------------	--

- |  |   |
|--|---|
| <p><input checked="" type="checkbox"/> <b>Roth Contributions (457(b), 403(b), 401(k) plans only)</b><br/>The plan will allow in-plan Roth conversions:</p> <p><input checked="" type="checkbox"/> Yes (default)      <input type="checkbox"/> No</p> <p>Designated Roth accounts will be available as a source for loans under the plan:</p> <p><input type="checkbox"/> Yes      <input checked="" type="checkbox"/> No (default)</p> <p><b>Note:</b> If your plan does not permit Roth contributions, employees earning above \$145,000 (Social Security wages) in 2025 may be ineligible to make age 50 or age 60-63 catch-up contributions starting in 2026.</p> <p><input type="checkbox"/> <b>Age 60-63 Catch-Up</b></p> <p><input type="checkbox"/> <b>Qualified Federally Declared Disaster Relief Distribution</b></p> <p><input type="checkbox"/> <b>Emergency Expense Withdrawals for (up to \$1,000)*</b></p> <p><input type="checkbox"/> <b>Self-Certification for Unforeseeable Emergency Withdrawals (Available for 457(b) Plans)</b><br/>Is plan sponsor approval required:</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No (default)</p> | <p><input type="checkbox"/> <b>Self-Certification for Hardship Withdrawals (Available in 403(b) and 401(k) Plans)</b><br/>Is plan sponsor approval required:</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No (default)</p> <p><input checked="" type="checkbox"/> <b>Penalty-free Withdrawals for Individuals In Case of Domestic Abuse*</b></p> <p><input type="checkbox"/> <b>Eliminate the "first day of the month" requirement for 457(b) plans (changes and enrollments will be effective immediately or as soon as administratively feasible)</b></p> <p><input type="checkbox"/> <b>Treatment of Student Loan Payments as Elective Deferrals for Purposes of Matching Contribution</b></p> <p><input type="checkbox"/> <b>In-Service Distribution at Age 59.5</b></p> <p><input type="checkbox"/> <b>Qualified Birth and Adoption Distribution</b></p> <p><input type="checkbox"/> <b>MissionSquare Retirement Income Advantage In-Service Portability</b></p> <p><input type="checkbox"/> <b>Other:</b> _____<br/>(Discuss with your MissionSquare contact before completing this item).</p> |
|--|---|

\*Estimated availability after 3/31/2025.

**Requestor:** Provide your information in the fields below and submit the completed checklist using Secure Messaging. Please review the **Secure Messaging User Guide** for more information.

We will contact you within 3-5 business days if more information is needed; otherwise MissionSquare Plan Services will prepare and send any necessary documents to the plan sponsor contact who is authorized to execute those documents. To update your plan's contacts, please use the Plan Contact & Access Form available on the Plan Sponsor website. Documents are typically sent within 7 business days of the request unless there are unanswered questions. This timing might be greater if the volume is high. An email notification will be sent when the recordkeeping changes are complete.

FULL NAME: LAST, FIRST, MI (REQUESTOR'S INFORMATION)

**Chaz Molder**

TITLE:

**Mayor**

EMAIL ADDRESS:

**CMolder@columbiatn.gov**

**Questions?** Contact MissionSquare Plan Services for employer support at (800) 326-7272 or log in to your account to use Secure Messaging.

## SECURE 2.0 ROTH MANDATE

- ADOPT A ROTH CONTRIBUTION PROVISION
  - Required when offering age-based-catch-up contributions for **individuals whose compensation in the prior calendar year exceeded \$145k** (which we do for age-50 currently)
  - Add in plan Roth Contributions
  - Add the NEW Age 60-63 Super Catch-Up SECURE 2.0 Provision for effective 1/1/2026 (when it becomes mandatory).
- OPTIONAL APPROVAL - ADD PROVISION FOR PENALTY FREE WITHDRAWALS FOR INDIVIDUALS IN CASE OF DOMESTIC VIOLENCE



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Tourism & Marketing Department -Kellye Murphy

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**AGENDA ITEM TITLE:** 7.2 - APPROVE AND AUTHORIZE THE MAYOR TO SIGN A WORK ORDER BETWEEN THE CITY OF COLUMBIA AND GRANICUS IN THE AMOUNT OF \$1,250.00 FOR SUPPORT HOURS TO PERFORM TECHNICAL SERVICES ON THE VISIT COLUMBIA WEBSITE AS NEEDED.

**RECOMMENDATION:** Approve.

**INFORMATION:** Support Hours are required to have in advance for technical work/updates to be performed on the Visit Columbia website. We need to replenish. This is for ten support hours.

**CERTIFICATION:** The Chief Financial Officer certifies that \$1,250.00 is budgeted and unencumbered in Tourism Enhancement - Software Maintenance.

**ATTACHMENTS:** Granicus -492378\_2025OCT21 Support hours

## Granicus Proposal for Visit Columbia TN

### ORDER DETAILS

**Prepared By:** Cindy Croftcheck  
**Phone:**  
**Email:** cynthia.croftcheck@granicus.com  
**Order #:** Q-492378  
**Prepared On:** 21 Oct 2025  
**Expires On:** 24 Nov 2025

### ORDER TERMS

**Currency:** USD  
**Payment Terms:** Net 30 (Payments for subscriptions are due at the beginning of the period of performance.)  
**Period of Performance:** The term of the Agreement will commence on the date this document is signed and will continue for 12 months.

## PRICING SUMMARY

The pricing and terms within this Proposal are specific to the products and volumes contained within this Proposal.

One-Time Fees			
Solution	Billing Frequency	Quantity/Unit	One-Time Fee
Experience Services Catalog Accelerator - Non-Recurring	Up Front	10 Each	\$1,250.00
<b>SUBTOTAL:</b>			<b>\$1,250.00</b>

## CREDITS AVAILABLE

The number of Credits acquired due to the above purchase items:

Available Service Credits	
<b>Total Services Catalog Credits:</b>	<b>10</b>

## PRODUCT DESCRIPTIONS

Solution	Description
Experience Services Catalog Accelerator - Non-Recurring	One-Time Additional Service Credits: Acquire extra support through the GXC Services Catalog, enhancing your access to valuable services and resource.

## TERMS & CONDITIONS

- This quote, and all products and services delivered hereunder are governed by the terms located at <https://granicus.com/legal/licensing>, including any product-specific terms included therein (the "License Agreement"). If your organization and Granicus has entered into a separate agreement or is utilizing a contract vehicle for this transaction, the terms of the License Agreement are incorporated into such separate agreement or contract vehicle by reference, with any directly conflicting terms and conditions being resolved in favor of the separate agreement or contract vehicle to the extent applicable.
- If submitting a Purchase Order, please include the following language: The pricing, terms and conditions of quote Q-492378 dated 21 Oct 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.
- This quote is exclusive of applicable state, local, and federal taxes, which, if any, will be included in the invoice. It is the responsibility of Visit Columbia TN to provide applicable exemption certificate(s).
- Any lapse in payment may result in suspension of service and will require the payment of a setup fee to reinstate the subscription.

For All Services Credits (including Service Catalog Credits and SimpleSupport):

Credits must be purchased prior to use and are allocated towards any services performed by Granicus included in the Service Credit portfolio for the number of credits indicated therein. Credits cannot be used towards software subscription purchases. Credits are consumed as Services are performed during the applicable period of performance and must be used during that period of performance or they will expire. If Client fails to use the credits within the period of performance due to factors outside of Granicus' control, Granicus will not be obligated to refund any credits and will be under no obligation to perform the Services.

**BILLING INFORMATION**

<b>Billing Contact:</b>		<b>Purchase Order Required?</b>	[ ] - No [ ] - Yes
<b>Billing Address:</b>		<b>PO Number:</b> <i>If PO required</i>	
<b>Billing Email:</b>		<b>Billing Phone:</b>	

**If submitting a Purchase Order, please include the following language:**

*The pricing, terms, and conditions of quote Q-492378 dated 21 Oct 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.*

**AGREEMENT AND ACCEPTANCE**

By signing this document, the undersigned certifies they have authority to enter the agreement. The undersigned also understands the services and terms.

Visit Columbia TN	
<b>Signature:</b>	
<b>Name:</b>	
<b>Title:</b>	
<b>Date:</b>	

**Approved as to Legal Form:**  
  
 Jake Hubbell, City Attorney



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Donna Osmon, Senior Administrative Assistant, dosmon@columbiatn.gov, 931-560-1472

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**AGENDA ITEM TITLE:** APPROVE AND AUTHORIZE THE MAYOR TO SIGN A CONTRACT AMENDMENT BETWEEN CITY OF COLUMBIA AND LOSE & ASSOCIATES IN THE AMOUNT OF \$52,750.

**RECOMMENDATION:** Approve and authorize the Mayor to sign Amendment No. 4 between the City of Columbia and Lose & Associates for the Columbia Public Works building expansion.

**INFORMATION:** This contract amendment is for construction administration services necessary for phase 2 of the Public Works Expansion project . Contract Amendment No. 4 will include bidding, evaluation of bids, bid tabulation, recommendation for bid award, onsite preconstruction meeting, issuance of notice to proceed, attendance of up to twelve (12) monthly progress meetings, review of shop drawings for compliance with contract documents, review and respond to RFI's, assist with preparation of change orders when necessary, completion inspection, prepare punch list, final inspection and assistance with project closeout.

**CERTIFICATION:** The Chief Financial Officer certifies that \$52,750 is budgeted and unencumbered in Capital Projects - Public Works Improvements Project.

**ATTACHMENTS:** Staff Report; Lose Contract Amendment No. 4



October 28, 2025

Mr. Jeff DeWire  
City of Columbia  
Public Works Department  
110 Santa Fe Pike  
Columbia, TN 38401

Contract Amendment No. 4  
Between City of Columbia & Lose & Associates, Inc. DBA Lose Design  
Columbia Public Works - Expansion  
Contract Dated October 28, 2021  
Lose & Associates Job Number 20199

This letter shall serve as Contract Amendment No. 4 for the City of Columbia Public Works Expansion project. Contract Amendment No. 4 shall include Construction Administration services necessary for phase 2 of construction as described below.

Contract Amendment No. 4: Construction Administration Services – Ph2

- Assist with bidding, respond to questions and issue addenda as necessary
- Evaluate bids, prepare bid tabulation and make recommendation for award
- Conduct onsite preconstruction meeting and issue notice to proceed
- Attend up to twelve (12) monthly progress meetings
- Review shop drawings for compliance with the contract documents
- Review and respond to RFI's
- Assist with preparation of change orders as necessary
- Conduct substantial completion inspection and prepare punch list
- Conduct final inspection and assist with project closeout.

Fees for Contract Amendment No. 4: .....\$52,750.00

Terms and Conditions outlined in the original contract dated October 28, 2021 will govern the work included in this Amendment.

ACCEPTED: This \_\_\_\_ day of \_\_\_\_\_, 2025  
ISSUED: This 28<sup>th</sup> day of October 2025.

\_\_\_\_\_  
Client's signature

\_\_\_\_\_  
Lose Signature


\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

**Approved as to Legal Form:**

  
\_\_\_\_\_  
**Jake Hubbell, City Attorney**

NASHVILLE | 2809 FOSTER AVENUE NASHVILLE, TN 37210 | 615.242.0040



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Jill Carlson, Sr. Administrative Assistant, [jcarlson@columbiatn.gov](mailto:jcarlson@columbiatn.gov) 931-560-1451

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**AGENDA ITEM TITLE:** RATIFY THE APPROVAL OF THE AGREEMENT WITH KIMLEY-HORN AND ASSOCIATES, INC. AT THE AMOUNT OF \$14,000 FOR LIMITED CONSTRUCTION PHASE SERVICES THAT WEREN'T INCLUDED IN THE PREVIOUS AGENDA ITEM AMOUNT FOR PROVIDING PROFESSIONAL SERVICES FOR THE ADDITION OF TWO ACCESS POINTS TO ACCOMMODATE TWO (2) PADDLE CRAFT LAUNCHES ALONG THE DUCK RIVER WITHIN RIVERWALK PARK.

**RECOMMENDATION:** Approve.

**INFORMATION:** The City of Columbia utilized Kimley-Horn and Associates for professional services to add two access points for paddle craft launching along Duck River within Riverwalk Park by means of the funds from the approved Tourism Enhancement grant in August 2023 (Resolution No. 23-52). The agreement included optional but limited construction phase services of \$14,000 that weren't included in the original agenda item.

**CERTIFICATION:** The Chief Financial Officer certifies that \$14,000 is budgeted and unencumbered in Grants - Parks - Paddlecraft Project.

**ATTACHMENTS:** Staff Report, Kimley-Horn and Associates, LLC agreement for paddle craft launch, Limited Construction Phase Services invoicing





August 23, 2024

Mackel Reagan  
Parks and Recreation Director  
City of Columbia  
700 N Garden Street  
Columbia, Tennessee 38401

Re: Letter Agreement for Professional Services for  
Paddlecraft Launch at Riverwalk Park  
102 Riverside Dr, Columbia, Tennessee 38401

Dear Mackel:

Kimley-Horn and Associates, Inc. ("Kimley-Horn" or "Consultant") is pleased to submit this Letter Agreement ("Agreement") to the City of Columbia ("Client") for providing survey, structural and landscape architecture design, inspection, and permitting for the addition of two access points to accommodate two (2) paddlecraft launches along the Duck River within Riverwalk Park. ("Project"). The following scope of services and fees are based on our discussions, project kick-off meeting and City of Columbia design standards and requirements.

### **Project Understanding**

The project scope will consist of the design of two (2) paddlecraft launch access points to the Duck River located in Riverwalk Park as shown in the concept plan below. The proposed paddlecraft access points are adjacent to the existing dam and adjacent to the existing 5<sup>th</sup> Street bridge and are currently used as informal access points by park patrons. The City of Columbia would like to formalize the pedestrian foot path locations with paved pedestrian connection and landing areas to the Duck River. It is our understanding that the property is appropriately entitled and zoned for the proposed use.

This agreement is in response to the request for Kimley-Horn to provide survey, landscape architecture, civil engineering and structural engineering services for the design and permitting of the proposed project. Kimley-Horn will be the design team, and the City of Columbia is the authority having jurisdiction (AHJ). Please see Figure 1 on the following page for the location of the project.

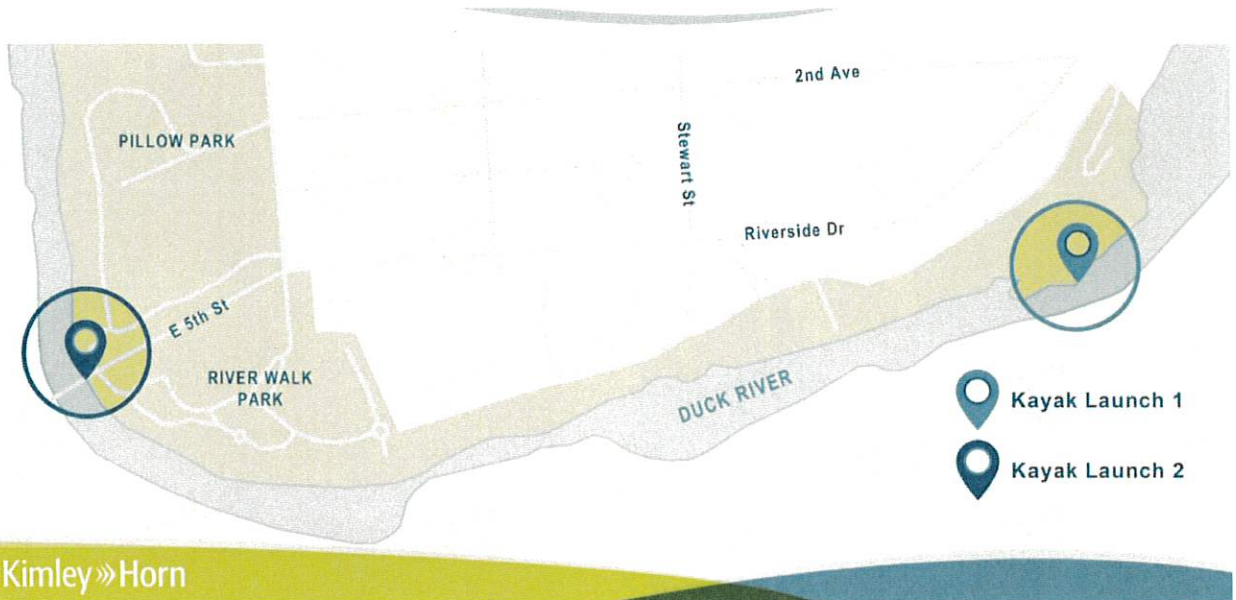


Figure 1 – Paddlecraft Launch Locations

The following elements will be provided as part of the project scope of services:

- Paddlecraft access to Duck River
- Landing and transition area for launching
- Hardscape design of stair, landing, handrails
- Structural design of the launch areas including geometry, footprint and materials for wooden slides for paddlecraft access
- Erosion and sediment control
- Geotechnical assessment
- Site Survey

**For This Project We Assume:**

- Kimley Horn understands that all meetings and coordination for the project will be coordinated through the Client with all parties involved and there will not be separate coordination required between the different parties involved. This will be a joint team collaboration between all parties.
- Kimley-Horn understands the property is zoned to allow the intended use.
- This proposal assumes the project will be built in (1) phase.
- The project is not adjacent to a state right-of-way. As such, permitting and coordination with TDOT is not included.
- Effort resulting from changes to the development scope or site plan after submittal of permit may require additional services.

- Electrical design (such as site lighting, circuitry, photometrics, life safety lighting), structural design (such as retaining walls and vaults), site signage design (such as wayfinding and life safety) is not included.
- This proposal assumes (1) set of plans.
- Kimley-Horn has no control over the actions of jurisdictional agencies or other parties. Accordingly, professional opinions as to the status of permits and professional opinions as to the probability and timeframe for approvals are made solely on the basis of professional experience and available data. If permits are issued for this project, the conditions and expiration dates are the sole responsibility of the Client.
- The permitting process results in revisions to the construction documents to address review comments. Therefore, construction pricing and scheduling prior to permit approval may also require revisions.
- We have assumed access to the boring locations will not require clearing of brush, trees, or other vegetation. If clearing is required, then additional costs will be necessary. We have also assumed the rubber tracked or tired drill rig will be able to access the boring locations by using the concrete walking paths at the site. Minor scuff marks from the rubber tracks or tires may occur while traveling along or traversing the concrete walking paths; drillers will minimize these as much as possible.
- Kimley-Horn, though its subconsultant, will contact Tennessee 811 for their members to mark underground utilities. The City of Columbia will need to mark any utilities at the site not covered by Tennessee 811 member utilities. The subconsultant will also perform a GPR scan of the boring locations to help identify potential subsurface obstructions or possible underground utilities. Kimley-Horn nor its subconsultant is not responsible for damaging utilities or disrupting utility services if the utilities are not identified or if they are not properly located by others.
- Geotechnical services can be completed during normal weekday work hours (7 AM – 5 PM).
- Overburden materials at the site do not include rubble or shot-rock fill, which can be difficult to penetrate using standard auger drilling techniques.
- Site restoration services (except backfilling borings as noted) are not included.
- Meetings with the City of Columbia prior to and following the geotechnical fieldwork for safety orientations or for other purposes will not be required.

### **Scope of Services**

Kimley-Horn will provide the services specifically set forth below.

#### **Task 1 – Project Coordination and Meetings**

This task will consist of general project management, administrative, and accounting activities for the project. Coordination activities will consist of preparing and distributing project correspondence, scheduling of meetings, and discussion of project elements with the Client throughout the process.

##### *Task 1.1 – Schematic Plan Review Meeting*

A Kimley-Horn staff person will virtually attend up to one (1) preliminary design review meeting via Microsoft Teams to facilitate discussion following completion of Task 3.1 below regarding the project and review design progress.

*Task 1.2 – Final Plan Review Meeting*

A Kimley-Horn staff person will virtually attend up to one (1) final design review meeting via Microsoft Teams to facilitate discussion following completion of final construction drawings.

**Task 2 – Existing Conditions**

*Task 2.1 Existing Conditions Survey Launch Points*

Kimley-Horn and its subcontractors will provide an Existing Conditions survey of the area surrounding the projected Launch Point #1 and #2 paddlecraft sites in Riverwalk Park on the Duck River in Columbia, TN. The specific survey areas are outlined in red in Figures 2-3. This survey will be in accordance with the current Tennessee Minimum Standards of Practice as promulgated by the Tennessee State Board of Examiners for Land Surveyors. Assets to be provided are Topography (per rule 0820-03.07(2) according to the current Tennessee Minimum Standards of Practice), topographic contour data may be derived from a combination of Aerial LiDAR scans and field run shots. All data will be post processed to meet or exceed the National Map Accuracy Standards (NMAS) of a 1-foot equivalent contour interval at 90 percent confidence level. Topographic mapping will also provide the current water level line, the observable high-water mark, and 2 ft below current water level line of the Duck River in the survey area.

Additionally, this survey shall provide the following assets in the survey areas; Utilities (Power poles/lines, Electrical/Fiber/Traffic boxes, Water/Gas valves, Manholes & Drains (including inverts & pipe diameter), and Drainage headwalls. Additional built assets such as buildings, fences, roads, curb & gutter, parking lot striping and signage shall also be provided as well as walls, sidewalks, fences, general signage, bollards, play structures, and trash receptacles.

All survey data is to be delivered in Tennessee State Plane 4100, USFT. Vertical datum will be delivered in NAVD 88. The survey results shall meet or exceed Category I minimum standards as defined in 0820-03-.05 ACCURACY OF SURVEYS of the Tennessee State Board of Examiners Standard of Practice.

Any determination of parcel boundaries is beyond the scope of this task.

**Task 3 – Construction Plans***Task 3.1 – Schematic Design*

After completing the site survey, Kimley-Horn will prepare a digital CAD concept layout for two (2) proposed paddlecraft launch points at a schematic development level. It is assumed after task 2, that the first proposed launch location will be either the dam location or the existing TWRA boat ramp and the second location at the existing 5th Street Bridge. The Consultant will design and detail a set of concrete stairs to accommodate high and low water locations as directed by the client. The anticipated design for both paddlecraft launch locations will be a set of reinforced concrete stairs with wooden slides for paddlecraft access. The concrete stairs will be designed in accordance with ADA and OSHA requirements.

*Task 3.2 – Preliminary Construction Plans*

Following receipt of the City-approved schematic layout, Kimley-Horn will prepare a set of preliminary construction plans for the proposed paddlecraft launch points as listed in Task 3.1. These plans will be used for permitting packages as listed in Task 4.1 below. It is anticipated this set of plans will be 24"x36" in size and will consist of the following sheets:

- Cover Sheet – This sheet will contain relevant project/contact information.
- General Notes – This sheet will contain notes related to contractor responsibilities and coordination requirements during construction.
- Existing Conditions Plan – This sheet will contain the limited existing conditions from the site survey.
- Demolition Plan – This sheet will contain proposed limits of demolition areas necessary for the construction of the proposed improvements.
- Erosion and Sediment Control Plan and Details – These sheets will show temporary erosion control measures, consisting of tree protection fence, silt fence, and diversions as necessary. A two (2) phase plan is expected to be necessary.
- Site Plan – This sheet will contain the proposed paddlecraft launch improvements with dimensions and proposed materials.
- Site Details – These sheets will contain necessary site details for proposed hardscape materials and other construction details.
- Grading and Drainage Plan – This sheet will depict the proposed contours, maximum and minimum slopes as deemed necessary by the Consultant, and key spot elevations.
- Structural Plan and Details – These sheets will consist of structural drawings for two (2) proposed launch locations. Kimley-Horn will utilize received client provided LIDAR drawings and subconsultant provided survey data for development of sections. The Consultant will utilize subconsultant provided geotechnical information for the design of the structural elements.

*Task 3.3 – Final Plans*

After receiving one (1) comprehensive list of revisions from the Client, Kimley-Horn will prepare the final construction plan sheets listed in Task 3.2 above.

**Task 4 – Permitting***Task 4.1 – Permitting Submittal Packages*

Consultant will provide assistance for the development of permit submittal packages for permitting for three (3) locations for potential canoe and tube launch locations. The anticipated locations are a launch near the existing dam, a launch adjacent to the existing boat ramp, and below the 5<sup>th</sup> Street Bridge. Consultant will utilize received client provided LIDAR drawings and subconsultant provided survey data for development of sections.

Consultant will prepare a site-specific Tennessee Valley Authority (TVA) 26a Permit submittal package for submittal to the TVA. Consultant will submit the TVA 26a Permit application package the TVA for review. Consultant will address one round of comments from the TVA and resubmit the Permit application package for approval. The TVA 26a submittal package will consist of the following forms and attachments:

- TVA 26a application form
- Plans and specifications on 8.5x11 sheets
  - Consultant will prepare one (1) plan view and one (1) section for each of the potential locations. The sketches will show the geometry, footprint, and materials proposed for construction of the launches.
- Site photographs
- USGS Topographic Map

Consultant will prepare a site-specific Aquatic Resource Alteration Permit (ARAP) submittal package for submittal to the Tennessee Department of Environment and Conservation (TDEC). Consultant will submit the ARAP application package to the local TDEC environmental field office for review. Consultant will address one round of comments from TDEC and resubmit the ARAP application package for approval. The ARAP will consist of the following forms and attachments:

- TDEC form CN-1091
- Narrative description of scope of the project
- USGS Topographic Map
- Site photographs
- Narrative description of the existing river conditions
- Narrative description of the proposed river conditions
- Narrative description of the project rationale
- Narrative description of the basic project purpose
- Plans and specifications on 8.5x11 sheets
  - Consultant will prepare one (1) plan view and one (1) section for each of the potential locations. The sketches will show the geometry, footprint, and materials proposed for construction of the launches.
- Narrative description of the proposed construction methods
- Narrative description of the erosion control methods

The Client will be responsible for paying all necessary permit and application fees. It is assumed that additional environmental permits through TDEC or the US Army Corps of engineers will not be required for this project. Should additional permits be required they can be provided as an additional service.

**Task 5 – Opinion of Probable Construction Cost (OPCC)**

Kimley-Horn will prepare an opinion of the probable construction cost to accompany the 60% preliminary design plans. The opinion of probable construction cost will be based on actual bid prices for recent projects which involved similar equipment and construction, to the extent that such information is available. This cost will be based on preliminary construction quantities developed from the preliminary construction plans.

Any opinions rendered as to costs, expenses, or revenue, including but not limited to opinions as to the costs of construction and materials, shall be made based on the Kimley-Horn's experience and represent its judgment as an experienced and qualified professional, familiar with the industry. Kimley-Horn cannot and does not guarantee that proposals, bids, actual costs, or revenues will not vary from its opinions.

**Task 6 – Bid Book and Requests for Information (RFI)**

Kimley-Horn will prepare a bid book that will consist of request for proposals, contract documents, bid forms, and required special provisions per City requirements. The City will be responsible for advertising the bid and sending bid packages to interested parties. Kimley-Horn will respond to a consolidated list of questions that arise during the bidding process and issue a statement of clarification or bid addendum as appropriate.

**Optional Tasks:****Limited Construction Administration***Task A – Construction Kickoff Meeting*

Kimley-Horn will attend a construction kickoff meeting with the selected contractor and City to discuss project schedule and important items.

*Task B – Site Visits*

Kimley-Horn and its subconsultant will provide construction observation services during the construction of the project. Site visits to observe construction of site improvements are listed as below:

- Up to two (2) site visits to observe general construction progress or to respond to Contractor needs per month, assuming two (2) months of construction.

Additional site visits beyond those listed above will be made up the Client's request but will be billed as an Additional Service and are not part of the base scope of services.

Such visits and observations by Consultant are not intended to be exhaustive or to extend to every aspect of Contractor's work in progress. Observations are to be limited to spot checking, selective measurement, and similar methods of general observation of the Work based on Consultant's exercise

of professional judgment. Based on information obtained during such visits and such observations, Consultant will evaluate whether Contractor's work is generally proceeding in accordance with the Contract Documents, and Consultant will keep Client informed of the general progress of the Work by writing a brief description of the site visit and forwarding it, along with photographs, if applicable, to the Client.

The purpose of Consultant's site visits will be to enable Consultant to better carry out the duties and responsibilities specifically assigned in this Agreement to Consultant, and to provide Client a greater degree of confidence that the completed Work will conform in general to the Contract Documents. Consultant shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over Contractor's work, nor shall Kimley-Horn have authority over or responsibility for the means, methods, techniques, equipment choice and usage, sequences, schedules, or procedures of construction selected by Contractor, for safety precautions and programs incident to Contractor's work, nor for any failure of Contractor to comply with laws and regulations applicable to Contractor's furnishing and performing the Work. Consultant shall not have the authority to stop the Contractor's work. Accordingly, Consultant neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

#### *Task C – Shop Drawing Reviews*

Kimley-Horn and its subconsultant will review up to ten (10) Shop Drawings and Samples and other data which Contractor is required to submit, but only for general conformance with the Contract Documents. Such review and any action taken in response will not extend to means, methods, techniques, equipment choice and usage, schedules, or procedures of construction or to related safety programs. Any action in response to a shop drawing will not constitute a change in the Contract Documents, which can be changed only through the Change Orders.

#### **Additional Services**

Any services not specifically provided for in the above scope will be billed as additional services and performed at our then current hourly rates. Additional services we can provide include, but are not limited to, the following:

- Grant administration services
- Additional meetings beyond those listed above
- Additional design beyond the scope that is outlined above
- Permitting and design plans/reports for disturbance over one acre
- Land disturbance permit
- Stormwater calculations, design, and permitting
- Utility design
- Retaining wall design
- Landscape and irrigation design
- Bid phase services beyond the scope that is outlined above
- Construction phase services

- Others as requested by the Client

**Information Provided By Client**

Kimley-Horn shall be entitled to rely on the completeness and accuracy of all information provided by the Client or the Client’s consultants or representatives. The Client shall provide all information requested by Kimley-Horn during the project, including but not limited to the following:

- Lidar Topographic Data of the project site
- HEC-RAS model for the Duck River
- Civil Engineering plans for the River Walk Park and Greenway

**Schedule**

Kimley-Horn will perform the services as expeditiously as practicable with the goal of meeting a mutually agreed upon schedule.

**Fee and Expenses**

Kimley-Horn will perform the services in Tasks 1-4 for the total lump sum fee below. Individual task amounts are informational only. All permitting, application, and similar project fees will be paid directly by the Client.

Task Number & Name		Fee	Type
1	Project Coordination and Meetings	\$7,500	Lump Sum
2	Existing Conditions	\$12,500	Lump Sum
3	Construction Plans	\$33,500	Lump Sum
4	Permitting	\$11,000	Lump Sum
5	Bid Book and Requests for Information (RFI)	\$6,500	Lump Sum
6	Opinion of Probable Cost	\$4,000	Lump Sum
<b>Total Fee</b>		<b>\$75,000</b>	
<b>Optional Tasks:</b>			
Limited Construction Phase Services		\$14,000	

Lump sum fees will be invoiced monthly based upon the overall percentage of services performed. Payment will be due within 25 days of your receipt of the invoice and should include the invoice number and Kimley-Horn project number.

**Closure**

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard Provisions, "Kimley-Horn" shall refer to Kimley-Horn and Associates, Inc., and "Client" shall refer to The City of Columbia.

Kimley-Horn, in an effort to expedite invoices and reduce paper waste, submits invoices via email in a PDF. We can also provide a paper copy via regular mail if requested. Please include the invoice number and Kimley-Horn project number with all payments. Please provide the following information:

\_\_\_\_\_ Please email all invoices to \_\_\_\_\_

\_\_\_\_\_ Please copy \_\_\_\_\_

To proceed with the services, please have an authorized person sign this Agreement below and return to us. We will commence services only after we have received a fully-executed agreement. Fees and times stated in this Agreement are valid for sixty (60) days after the date of this letter.

We appreciate the opportunity to provide these services. Please contact me if you have any questions.

Sincerely,

KIMLEY-HORN AND ASSOCIATES, INC.

Signed: Alisha Eley

Printed Name: Alisha Eley

Title: Project Manager

THE CITY OF COLUMBIA

SIGNED: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Approved as to Legal Form:

C. Tim Tisher

C. Tim Tisher, City Attorney

Attachments – Standard Provisions, Figures 2-4: Survey Locations

**KIMLEY-HORN AND ASSOCIATES, INC.  
STANDARD PROVISIONS**

- 1) **Kimley-Horn's Scope of Services and Additional Services.** Kimley-Horn will perform only the services specifically described in this Agreement ("Services"). Any services that are not set forth in the scope of Services described herein will constitute additional services ("Additional Services"). If requested by the Client and agreed to by Kimley-Horn, Kimley-Horn will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay Kimley-Horn for any Additional Services an amount based upon Kimley-Horn's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.
- 2) **Client's Responsibilities.** In addition to other responsibilities herein or imposed by law, the Client shall:
  - a. Designate in writing a person to act as its representative, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
  - b. Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project and all standards of development, design, or construction.
  - c. Provide Kimley-Horn all available studies, plans, or other documents pertaining to the project, such as surveys, engineering data, environmental information, etc., all of which Kimley-Horn may rely upon.
  - d. Arrange for access to the site and other property as required for Kimley-Horn to provide its services.
  - e. Review all documents or reports presented by Kimley-Horn and communicate decisions pertaining thereto within a reasonable time so as not to delay Kimley-Horn.
  - f. Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary.
  - g. Obtain any independent accounting, legal, insurance, cost estimating, and feasibility services required by Client.
  - h. Give prompt written notice to Kimley-Horn whenever the Client becomes aware of any development that affects Kimley-Horn's services or any defect or noncompliance in any aspect of the project.
- 3) **Period of Services.** Unless otherwise stated herein, Kimley-Horn will begin work after receipt of a properly executed copy of this Agreement. This Agreement assumes conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that Kimley-Horn does not control. If such delay or suspension extends for more than six months, Kimley-Horn's compensation shall be renegotiated.
- 4) **Method of Payment.** Client shall pay Kimley-Horn as follows:
  - a. Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by Kimley-Horn and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due under this or any other agreement within 30 days after Kimley-Horn's transmittal of its invoice, Kimley-Horn may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid.
  - b. The Client will remit all payments electronically to:

Account Name: KIMLEY-HORN AND ASSOCIATES, INC.  
Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104  
Account Number: 2073089159554  
ABA#: 121000248
  - c. The Client will send the project number, invoice number and other remittance information by e-mail to [payments@kimley-horn.com](mailto:payments@kimley-horn.com) at the time of payment.

- d. If the Client relies on payment or proceeds from a third party to pay Kimley-Horn and Client does not pay Kimley-Horn's invoice within 60 days of receipt, Kimley-Horn may communicate directly with such third party to secure payment.
  - e. If the Client objects to an invoice, it must advise Kimley-Horn in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due.
  - f. If Kimley-Horn initiates legal proceedings to collect payment, it shall recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings. Such expenses shall include the cost, at Kimley-Horn's normal hourly billing rates, of the time devoted to such proceedings by its employees.
  - g. The Client agrees that the payment to Kimley-Horn is not subject to any contingency or condition. Kimley-Horn may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of Kimley-Horn to collect additional amounts from the Client.
- 5) **Use of Deliverables.** All documents, data, and other deliverables prepared by Kimley-Horn are related exclusively to the services described in this Agreement and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use or reuse by the Client or others on extensions of this project or on any other project. Any modifications by the Client to any of Kimley-Horn's deliverables, or any reuse of the deliverables without written authorization by Kimley-Horn will be at the Client's sole risk and without liability to Kimley-Horn, and the Client shall indemnify, defend and hold Kimley-Horn harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. Kimley-Horn's electronic files and source code remain the property of Kimley-Horn and shall be provided to the Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the deliverables prepared by Kimley-Horn, the hardcopy shall govern.
- 6) **Intellectual Property.** Kimley-Horn may use or develop its proprietary software, patents, copyrights, trademarks, trade secrets, and other intellectual property owned by Kimley-Horn or its affiliates ("Intellectual Property") in the performance of this Agreement. Intellectual Property, for purposes of this section, does not include deliverables specifically created for Client pursuant to the Agreement and use of such deliverables is governed by section 5 of this Agreement. Unless explicitly agreed to in writing by both parties to the contrary, Kimley-Horn maintains all interest in and ownership of its Intellectual Property and conveys no interest, ownership, license to use, or any other rights in the Intellectual Property to Client. Any enhancements of Intellectual Property made during the performance of this Agreement are solely owned by Kimley-Horn and its affiliates. If Kimley-Horn's services include providing Client with access to or a license for Kimley-Horn's (or its affiliates') proprietary software or technology, Client agrees to the terms of the Software License Agreement set forth at <https://www.kimley-horn.com/khts-software-license-agreement> ("the License Agreement") which terms are incorporated herein by reference.
- 7) **Opinions of Cost.** Because Kimley-Horn does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to costs, including but not limited to the costs of construction and materials, are made solely based on its judgment as a professional familiar with the industry. Kimley-Horn cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. Kimley-Horn's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.
- 8) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, or upon thirty days' written notice for the convenience of the terminating

party. Kimley-Horn shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by Kimley-Horn as a result of such termination.

- 9) **Standard of Care.** The standard of care applicable to Kimley-Horn's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by Kimley-Horn's performance of services, and it is agreed that Kimley-Horn is not a fiduciary with respect to the Client.
- 10) **LIMITATION OF LIABILITY.** In recognition of the relative risks and benefits of the Project to the Client and Kimley-Horn, the risks are allocated such that, to the fullest extent allowed by law, and notwithstanding any other provisions of this Agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of Kimley-Horn and Kimley-Horn's officers, directors, employees, agents, and subconsultants to the Client or to anyone claiming by, through or under the Client, for any and all claims, losses, costs, attorneys' fees, or damages whatsoever arising out of or in any way related to the services under this Agreement from any causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of Kimley-Horn or Kimley-Horn's officers, directors, employees, agents, and subconsultants, shall not exceed twice the total compensation received by Kimley-Horn under this Agreement or \$50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. This Section is intended solely to limit the remedies available to the Client or those claiming by or through the Client, and nothing in this Section shall require the Client to indemnify Kimley-Horn.
- 11) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.
- 12) **Construction Costs.** Under no circumstances shall Kimley-Horn be liable for extra costs or other consequences due to changed or unknown conditions or related to the failure of contractors to perform work in accordance with the plans and specifications. Kimley-Horn shall have no liability whatsoever for any costs arising out of the Client's decision to obtain bids or proceed with construction before Kimley-Horn has issued final, fully approved plans and specifications. The Client acknowledges that all preliminary plans are subject to substantial revision until plans are fully approved and all permits obtained.
- 13) **Certifications.** All requests for Kimley-Horn to execute certificates, lender consents, or other third-party reliance letters must be submitted to Kimley-Horn at least 14 days prior to the requested date of execution. Kimley-Horn shall not be required to execute certificates, consents, or third-party reliance letters that are inaccurate, that relate to facts of which Kimley-Horn does not have actual knowledge, or that would cause Kimley-Horn to violate applicable rules of professional responsibility.
- 14) **Dispute Resolution.** All claims arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the American Arbitration Association as a condition precedent to litigation. Any mediation or civil action by Client must be commenced within one year of the accrual of the cause of action asserted but in no event later than allowed by applicable statutes.
- 15) **Hazardous Substances and Conditions.** Kimley-Horn shall not be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Kimley-Horn's services will be limited to analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. Kimley-Horn will notify the Client of unanticipated hazardous substances or conditions of which Kimley-Horn actually becomes aware. Kimley-Horn may stop affected portions of its services until the hazardous substance or condition is eliminated.
- 16) **Construction Phase Services.**
  - a. If Kimley-Horn prepares construction documents and Kimley-Horn is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against Kimley-Horn in any way connected thereto.

- b. Kimley-Horn shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, equipment maintenance and inspection, sequence, schedule, safety programs, or safety practices, nor shall Kimley-Horn have any authority or responsibility to stop or direct the work of any contractor. Kimley-Horn's visits will be for the purpose of observing construction and reporting to the Client whether the contractors' work generally conforms to the construction documents prepared by Kimley-Horn. Kimley-Horn neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.
  - c. Kimley-Horn is not responsible for any duties assigned to it in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and its means and methods; that the contractor shall indemnify the Client and Kimley-Horn for all claims and liability arising out of job site accidents; and that the Client and Kimley-Horn shall be made additional insureds under the contractor's general liability insurance policy.
- 17) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and Kimley-Horn, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and Kimley-Horn. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by Kimley-Horn, without the written consent of Kimley-Horn. Kimley-Horn reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If Kimley-Horn exercises this right, Kimley-Horn will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.
- 18) **Confidentiality.** The Client consents to the use and dissemination by Kimley-Horn of photographs of the project and to the use by Kimley-Horn of facts, data and information obtained by Kimley-Horn in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, Kimley-Horn shall use reasonable care to maintain the confidentiality of that material.
- 19) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State where the Project is located. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements, or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by Kimley-Horn. If Client requires Kimley-Horn to register with or use an online vendor portal for payment or any other purpose, any terms included in the registration or use of the online vendor portal that are inconsistent or in addition to these terms shall be void and shall have no effect on Kimley-Horn or this Agreement. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.



Figure 2 – Dam Survey Area



Figure 3 – 5<sup>th</sup> Street Bridge Survey Area

<p><b>Please remit payment electronically to:</b></p> <p>Account Name: KIMLEY-HORN AND ASSOCIATES, INC.                  Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104                  Account Number: 2073089159554                  ABA#: 121000248                  Please send remittance information to: payments@kimley-horn.com</p>	<p><b>If paying by check, please remit to:</b></p> <p>KIMLEY-HORN AND ASSOCIATES, INC.                  P.O. BOX 932514                  ATLANTA, GA 31193-2514</p>
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CITY OF COLUMBIA, TN  
 ATTN: MACK RAEGAN  
 700 N GARDEN STREET  
 COLUMBIA, TN 38401

**Invoice Amount: \$12,600.00**

Invoice No: 33447074  
 Invoice Date: Sep 30, 2025

Federal Tax Id: 56-0885615  
 For Services Rendered through Sep 30, 2025

Project No: 115084003.1  
 Project Name: COLUMBIA PADDLECRAFT  
 Project Manager: TURNER, HARRISON

Client Reference:

**LUMP SUM**

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 - PROJECT COORDINATION AND MEETINGS	7,500.00	100.00%	7,500.00	7,500.00	0.00
TASK 2 - EXISTING CONDITIONS	12,500.00	100.00%	12,500.00	12,500.00	0.00
TASK 3 - CONSTRUCTION PLANS	33,500.00	100.00%	33,500.00	33,500.00	0.00
TASK 4 - PERMITTING	11,000.00	100.00%	11,000.00	11,000.00	0.00
TASK 5 - BID BOOK AND REQUESTS FOR INFORMATION	6,500.00	100.00%	6,500.00	6,500.00	0.00
TASK 6 - OPINION OF PROBABLE COST	4,000.00	100.00%	4,000.00	4,000.00	0.00
LIMITED CONSTRUCTION PHASE SERVICES	14,000.00	90.00%	12,600.00	0.00	12,600.00
<b>Subtotal</b>	<b>89,000.00</b>	<b>98.43%</b>	<b>87,600.00</b>	<b>75,000.00</b>	<b>12,600.00</b>
<b>Total LUMP SUM</b>					<b>12,600.00</b>

**Total Invoice: \$12,600.00**



<p><b>Please remit payment electronically to:</b>                  Account Name: KIMLEY-HORN AND ASSOCIATES, INC.                  Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104                  Account Number: 2073089159554                  ABA#: 121000248                  Please send remittance information to: payments@kimley-horn.com</p>	<p><b>If paying by check, please remit to:</b>                  KIMLEY-HORN AND ASSOCIATES, INC.                  P.O. BOX 932514                  ATLANTA, GA 31193-2514</p>
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CITY OF COLUMBIA, TN  
 ATTN: MACK RAEGAN  
 700 N GARDEN STREET  
 COLUMBIA, TN 38401

**Invoice Amount: \$1,400.00**

Invoice No: 33766001  
 Invoice Date: Oct 31, 2025

Project No: 115084003.1  
 Project Name: COLUMBIA PADDLECRAFT  
 Project Manager: TURNER, HARRISON

Federal Tax Id: 56-0885615  
 For Services Rendered through Oct 31, 2025

Client Reference:

**LUMP SUM**

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
TASK 1 - PROJECT COORDINATION AND MEETINGS	7,500.00	100.00%	7,500.00	7,500.00	0.00
TASK 2 - EXISTING CONDITIONS	12,500.00	100.00%	12,500.00	12,500.00	0.00
TASK 3 - CONSTRUCTION PLANS	33,500.00	100.00%	33,500.00	33,500.00	0.00
TASK 4 - PERMITTING	11,000.00	100.00%	11,000.00	11,000.00	0.00
TASK 5 - BID BOOK AND REQUESTS FOR INFORMATION	6,500.00	100.00%	6,500.00	6,500.00	0.00
TASK 6 - OPINION OF PROBABLE COST	4,000.00	100.00%	4,000.00	4,000.00	0.00
LIMITED CONSTRUCTION PHASE SERVICES	14,000.00	100.00%	14,000.00	12,600.00	1,400.00
<b>Subtotal</b>	<b>89,000.00</b>	<b>100.00%</b>	<b>89,000.00</b>	<b>87,600.00</b>	<b>1,400.00</b>
<b>Total LUMP SUM</b>					<b>1,400.00</b>

**Total Invoice: \$1,400.00**



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Jason Shockley, Systems Administrator, jshockley@columbiatn.gov 931.560.1550

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**AGENDA ITEM TITLE:** APPROVE AND AUTHORIZE THE MAYOR TO SIGN THE TERMS AND CONDITIONS FOR MIMECAST

**RECOMMENDATION:** Approve.

**INFORMATION:** The City Council approved the renewal agreement with Mimecast at their October 2025 meeting, the terms and conditions attached are for that new renewal.

**CERTIFICATION:** N/A

**ATTACHMENTS:** Staff Report, Terms and Conditions.

# CyberGraph and Advanced BEC Protection Services Terms and Conditions

These Mimecast CyberGraph and Advanced BEC Protection Services Terms and Conditions (“**CyberGraph Terms**”) govern Customer’s use of both the Mimecast CyberGraph Services and the Mimecast Advanced BEC Protection Services (the “**Additional Services**”) and are an addendum to and form part of the Customer’s services agreement with Mimecast which is in place between the parties or which will be executed concurrently with these CyberGraph Terms (the “**Agreement**”).

If there is any conflict between these CyberGraph Terms and the Agreement (and, if applicable, any data processing agreement), then these CyberGraph Terms shall take precedence, with regard to the Additional Services. Any capitalized terms not otherwise defined herein shall have the same meanings as those noted in the Agreement and the Additional Services are “Services” within the meaning of the term used in the Agreement.

**BY CLICKING ‘I ACCEPT’ YOU (i) AGREE TO THESE CYBERGRAPH TERMS WHICH WILL FORM A BINDING CONTRACT BETWEEN MIMECAST AND THE CORPORATION, BUSINESS, OR ENTITY YOU REPRESENT (THE “CUSTOMER”); AND (ii) REPRESENT AND WARRANT THAT YOU HAVE THE POWER AND AUTHORITY TO BIND THE CUSTOMER TO THESE CYBERGRAPH TERMS. IF YOU DO NOT AGREE TO THESE CYBERGRAPH TERMS, OR YOU DO NOT HAVE THE POWER AND AUTHORITY TO ACT ON BEHALF OF AND BIND THE CUSTOMER, DO NOT PROCEED TO ACCEPT THESE CYBERGRAPH TERMS OR CONTINUE WITH USE OF THE ADDITIONAL SERVICES.**

**1. Additional Services.** The Additional Services are designed to help protect Customer from identity attacks by seeking to identify misaddressed emails and risks within email content and by intercepting embedded email trackers. Customer acknowledges that the certifications, attestations, and assessments listed on the Trust Center at <https://www.mimecast.com/company/mimecast-trust-center/> (“**Trust Center**”) may differ for the Additional Services.

**2. Additional Customer Responsibilities and Restrictions.** Customer is responsible for (i) obtaining and maintaining any any third-party licenses and/or Equipment needed to connect to, access, or otherwise use the software and software services; (ii) ensuring the Services meet Customer’s regulatory requirements including without limitation, requirements and obligations with regard to data privacy and employment laws; (iii) obtaining all necessary consents, permissions and authority from individuals or regulators in respect of all Customer Data, including, where applicable, Personal Data transferred, processed and/or analysed in the use of the Services, including the right for Mimecast to use such data in the preparation of reports and analyses. Customer will comply with its obligations under all laws applicable to it as an employer, the accountable organization, and/or data controller, including the responsibility for providing any requisite notices and obtaining any consents for such collection, processing, and transfer of Personal Data, including international transfers. It is not intended that Customer shall collect or process biometric data through the Additional Services nor make any employment-related decisions of its Permitted Users based solely on information obtained via the Additional Services. “**Equipment**” shall include without limitation, equipment and ancillary services including, but not limited to, modems, hardware, services, software operating systems, networking, web services. In addition to any indemnification obligations contained in the Agreement, Customer will hold harmless, defend, and indemnify Mimecast in the event of any third-party claim or regulatory action arising out of Customer’s breach (or alleged breach) of this Section 2.

**3. DISCLAIMER. TO THE MAXIMUM EXTENT PERMITTED BY LAW AND WITHOUT LIMITING MIMECAST’S EXPRESS OBLIGATIONS UNDER THESE CYBERGRAPH TERMS, MIMECAST HEREBY DISCLAIMS ALL GUARANTEES, CONDITIONS, WARRANTIES AND REPRESENTATIONS, IMPLIED, STATUTORY OR OTHERWISE CONCERNING THE ADDITIONAL SERVICES**





CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Michele Stevens, City Recorder's Office, [mstevens@columbiatn.gov](mailto:mstevens@columbiatn.gov), 931-560-1520

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**AGENDA ITEM TITLE: RESOLUTION NO. 25-82 – TAX CORRECTIONS**

**RECOMMENDATION:** Approve Resolution No. 25-82.

**INFORMATION:** The City Recorder is presenting tax corrections through 11/20/2025 for Council consideration as submitted by Mr. Bobby Daniels, Maury County Tax Assessor.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report for Resolution 25-82; Resolution No. 25-82; Resolution No. 25-82 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 EXHIBIT "A" ATTACHED HERETO)

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF

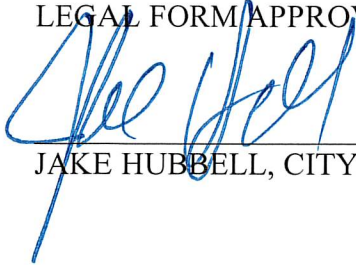
COLUMBIA, TENNESSEE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

TAX CORRECTIONS – EXHIBIT A  
RESOLUTION NO. 25-82

1. CHANGE 2025 PERSONAL PROPERTY TAX IN THE NAME OF LENNAR HOMES OF TENNESSEE LLC. MAP 051J C 028.00 000, 2669 AUGUSTA TRACE DR. PROPERTY VALUE FROM \$431,500.00 TO \$424,061.00, ASSESSED VALUE FROM \$107,875.00 TO \$106,015.00 AND TAXES FROM \$890.00. TO \$875.00. DUE TO ERROR ON SQUARE FOOT PER MAURY COUNTY TAX ASSESSOR.
  
2. CHANGE 2025 PERSONAL PROPERTY TAX IN THE NAME OF A KID’S PLACE SOUTHERN MID TN. MAP 100J D 029.10 000, 1705 WEDGEWOOD DR. PROPERTY VALUE FROM \$315,800.00 TO \$0.00, ASSESSED VALUE FROM \$126,320.00 TO \$0.00 AND TAXES FROM \$1,042.00. TO \$859.00. DUE TO EXEMPT AS OF 10/28/25, PRORATE TAX AMOUNT BILL FOR 301 TAXABLE DAYS PER MAURY COUNTY TAX ASSESSOR.
  
3. DELETE 2025 PERSONAL PROPERTY TAX IN THE NAME OF REEDS TEES MAP 112K A 001.00 P 001, 135 DEERVIEW DR. PROPERTY VALUE \$1,028.00, ASSESSED VALUE \$308.00, AND TAXES \$3.00. DUE TO ACCOUNT CLOSED PER MAURY COUNTY TAX ASSESSOR.
  
4. DELETE 2025 PERSONAL PROPERTY TAX IN THE NAME OF BECKS HANDYMAN LAWN SERVICE MAP 051P B 043.00 P 001, 2285 HONEY FARM WAY. PROPERTY VALUE \$20,000.00, ASSESSED VALUE \$6000.00, AND TAXES \$50.00. DUE TO ACCOUNT CLOSED PER MAURY COUNTY TAX ASSESSOR.
  
5. CHANGE 2025 PERSONAL PROPERTY TAX IN THE NAME OF KCS PROPERTY LLC. MAP 088L B 018.00 000, 2406 HARTMAN CV. PROPERTY VALUE FROM \$50,000.00 TO \$0.00, ASSESSED VALUE FROM \$12,500.00 TO \$0.00 AND TAXES FROM \$103.00. TO \$83.00. DUE TO EXEMPT AS OF 10/22/25, CITY OWNED, PRORATE TAX AMOUNT BILL FOR 294 TAXABLE DAYS PER MAURY COUNTY TAX ASSESSOR.

6. CHANGE 2025 PERSONAL PROPERTY TAX IN THE NAME OF KCS PROPERTY LLC. MAP 088L B 019.00 000, 2407 HARTMAN CV. PROPERTY VALUE FROM \$50,000.00 TO \$0.00, ASSESSED VALUE FROM \$12,500.00 TO \$0.00 AND TAXES FROM \$103.00. TO \$83.00. DUE TO EXEMPT AS OF 10/22/25, CITY OWNED, PRORATE TAX AMOUNT BILL FOR 294 TAXABLE DAYS PER MAURY COUNTY TAX ASSESSOR.
7. PICK UP 2025 PROPERTY TAX IN THE NAME OF SUN PRINT MANAGEMENT LLC. MAP 191 755.00 P 001, COLUMBIA ICL PROPERTY VALUE \$4,390.00, ASSESSED VALUE \$1,347.00, AND TAXES \$9.00. PICKUP DUE TO CORRECTION OF ERROR. PER MAURY COUNTY TAX ASSESSOR.
8. PICK UP 2025 PROPERTY TAX IN THE NAME OF DOLLAR GENERAL STORE 08087. MAP 112F C 004.00 P 500, 5024 TROTWOOD AVE. PROPERTY VALUE \$820.00, ASSESSED VALUE \$246.00, AND TAXES \$2.00. PICKUP DUE TO 2025 AUDIT. PER MAURY COUNTY TAX ASSESSOR.
9. PICK UP 2025 PROPERTY TAX IN THE NAME OF DOLLAR GENERAL STORE 08087. MAP 112F C 004.00 P 501, 5024 TROTWOOD AVE. PROPERTY VALUE \$2,830.00, ASSESSED VALUE \$849.00, AND TAXES \$6.00. PICKUP DUE TO 2025 AUDIT FOR 2024 TAX YEAR. PER MAURY COUNTY TAX ASSESSOR.
10. CHANGE 2025 PERSONAL PROPERTY TAX IN THE NAME OF MARSHALL MEDICAL CENTER. MAP 051 004.04 P 003, 2478 NASHVILLE HWY. PROPERTY VALUE FROM \$54,807.00 TO \$63,991.00, ASSESSED VALUE FROM \$16,442.00 TO \$19,197.00 AND TAXES FROM \$107.00. TO \$125.00. DUE TO KEYING ERROR PER MAURY COUNTY TAX ASSESSOR.
11. DELETE 2025 PERSONAL PROPERTY TAX IN THE NAME OF ZEPHYR LEATHER GOODS MAP 101B D 008.00 P 001, 905 CREEKVIEW DR. PROPERTY VALUE \$3,968.00, ASSESSED VALUE \$1,190.00, AND TAXES \$10.00. DUE TO ACCOUNT CLOSED PER MAURY COUNTY TAX ASSESSOR.



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kristie Basile, Senior Administrative Assistant, kbasile@columbiatn.gov, 931-560-1010

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**AGENDA ITEM TITLE:** RESOLUTION NO. 25-84 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING DABBS SUBDIVISION 1A/THE RESERVE AT HICKORY RIDGE

**RECOMMENDATION:** Approve Resolution No. 25-84.

**INFORMATION:** Dabbs Subdivision 1A/The Reserve at Hickory Ridge consists of 3863 linear feet of 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. 25-84 and Resolution No. 25-84 Dedication Letter.

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF  
SEWER IMPROVEMENTS SERVING DABBS SUBDIVISION 1A/THE  
RESERVE AT HICKORY RIDGE**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 3863 linear feet of gravity main serving Dabbs Subdivision 1A/The Reserve at Hickory Ridge; 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 Dabbs Subdivision 1A/The Reserve at Hickory Ridge.

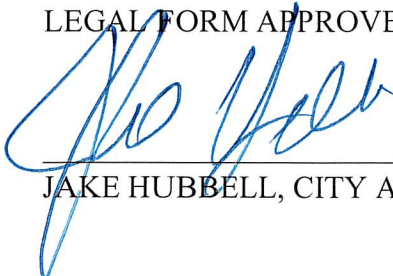
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 11<sup>th</sup> day of December, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

Date: 29 October 2025

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 Dabbs Subdivision 1A/The Reserve at Hickory Ridge in the amount of 3863 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 \$93,677.75, 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,  
Signed:



Print:  
Mathew McKendree  
for D.R. Horton, Inc.

Lot Numbers included in this dedication: Phase 1A: 32-61



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kristie Basile, Senior Administrative Assistant, kbasile@columbiatn.gov, 931-560-1010

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**AGENDA ITEM TITLE:** RESOLUTION NO. 25-85 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HERITAGE GREEN, PHASE 1

**RECOMMENDATION:** Approve Resolution No. 25-85.

**INFORMATION:** Heritage Green, Phase 1 consists of 5741 linear feet of 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. 25-85 and Resolution No. 25-85 Dedication Letter.

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING HERITAGE GREEN, PHASE 1**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 5741 linear feet of gravity main serving Heritage Green, Phase 1; 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 Heritage Green, Phase 1.

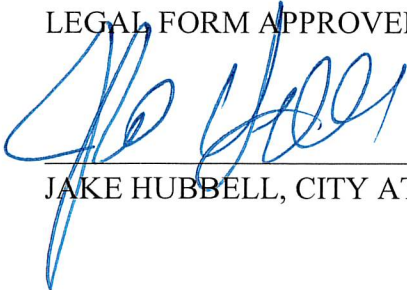
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 11<sup>th</sup> day of December, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

Date: 17 November 2025

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 Heritage Green, Phase 1 in the amount of 5741 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 \$139,219.25, 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:

Rick Decker as Project General Contractor, LLC

Lot Numbers included in this dedication:

(1-61)

1, 2, 3, 4, 5, 6, 7, 8, 9, 10  
11, 12, 13, 14, 15, 16, 17, 18, 19, 20  
21, 22, 23, 24, 25, 26, 27, 28, 29, 30  
31, 32, 33, 34, 35, 36, 37, 38, 39, 40  
41, 42, 43, 44, 45, 46, 47, 48, 49, 50  
51, 52, 53, 54, 55, 56, 57, 58, 59, 60 & 61



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kristie Basile, Senior Administrative Assistant, kbasile@columbiatn.gov, 931-560-1010

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**AGENDA ITEM TITLE:** RESOLUTION NO. 25-86 - A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING MCCLURE FARMS PHASE 2

**RECOMMENDATION:** Approve Resolution No. 25-86.

**INFORMATION:** McClure Farms Phase 2 consists of 1996 linear feet of 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. 25-86 and Resolution No. 25-86 Dedication Letter.

**A RESOLUTION TO ACCEPT THE OWNERSHIP AND MAINTENANCE OF SEWER IMPROVEMENTS SERVING MCCLURE FARMS PHASE 2**

WHEREAS, The City of Columbia, has been requested to accept ownership and maintenance of 1996 linear feet of gravity main serving McClure Farms 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 McClure Farms Phase 2.

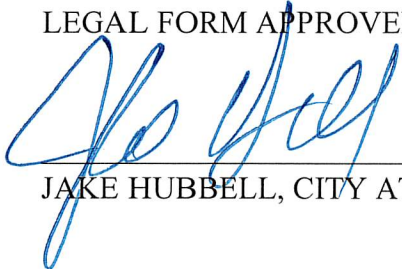
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 11<sup>th</sup> day of December, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

Date: 3 November 2025

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 McClure Farms Phase 2 in the amount of 1996 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 \$48,403.00, 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,

Signed:



Print: Andy Davidson

Lot Numbers included in this dedication:

Phase II McClure Lots 1-114



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** A RESOLUTION ACCEPTING A DONATION OF \$5,000 (FIVE THOUSAND DOLLARS) FOR COLUMBIA FIRE & RESCUE –

**RECOMMENDATION:** Approve Resolution No. 25-87.

**INFORMATION:** Wolfe Enterprises of Columbia, Tn desires to support the operations of Columbia Fire & Rescue with a gift of \$5,000 to be used at the discretion of the Fire Chief.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report; Resolution No. 25-87.

**A RESOLUTION ACCEPTING A DONATION OF \$5,000 (FIVE THOUSAND DOLLARS) TO COLUMBIA FIRE & RESCUE**

WHEREAS, Wolfe Enterprises of Columbia, Tennessee, desires to support the operations of Columbia Fire & Rescue with a monetary donation of \$5,000 (Five Thousand Dollars); and

WHEREAS, Columbia Fire & Rescue desires to accept the donation of \$5,000 (Five Thousand Dollars) to the City of Columbia; and

WHEREAS, said monetary donation of \$5,000 (Five Thousand Dollars) has no restrictions or conditions specified by the Donor as to its use, and therefore the funds may be used at discretion of Fire Chief; and

WHEREAS, no matching funds are required.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that such city does hereby endorse the efforts of Columbia Fire & Rescue by accepting this donation.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
CHARLES (HAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** RESOLUTION NO. 25-88 - A RESOLUTION RATIFYING THE ACCEPTANCE OF DONATIONS VALUED AT APPROXIMATELY TWO THOUSAND DOLLARS (\$2,000) FROM MR. AND MRS. TONY AND CONNIE MASSEY TO THE CITY OF COLUMBIA FOR THE CITY OF COLUMBIA ANNUAL EMPLOYEE CHRISTMAS PARTY

**RECOMMENDATION:** Approve Resolution No. 25-88.

**INFORMATION:** Finance is requesting that the City Council ratify acceptance of donated items valued at approximately \$2,000 by Mr. and Mrs. Tony and Connie Massey. The intent of the donated items are for the express use as door prizes at the City Employee Christmas Party to show appreciation for the City of Columbia employees.

**CERTIFICATION:** N/A

**ATTACHMENTS:** Staff Report, Resolution No. 25-88.

**A RESOLUTION RATIFYING THE ACCEPTANCE OF DONATIONS VALUED AT APPROXIMATELY TWO THOUSAND DOLLARS (\$2,000) FROM MR. AND MRS. TONY AND CONNIE MASSEY TO THE CITY OF COLUMBIA FOR THE CITY OF COLUMBIA ANNUAL EMPLOYEE CHRISTMAS PARTY**

WHEREAS, Mr. and Mrs. Tony and Connie Massey have offered to make a donation as an expression of appreciation for City of Columbia employees; and

WHEREAS, the City of Columbia would like to ratify the acceptance of said donations for the express purpose of door prizes for the City of Columbia Annual Employee Christmas Party; and

WHEREAS, the total items donated were valued at approximately Two Thousand Dollars (\$2,000).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF COLUMBIA, that such city does hereby endorse the efforts of Mr. and Mrs. Massey by ratifying the acceptance of said donations.

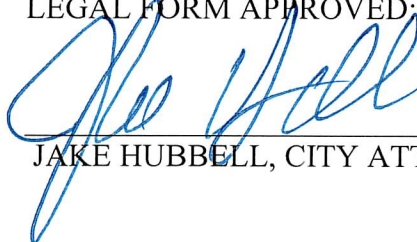
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the 11<sup>th</sup> day of December, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** 2ND CONSIDERATION OF ORDINANCE NO. 4568 AS AMENDED - AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION AND ESTABLISH DECEMBER 11, 2025 AS THE DATE OF PUBLIC HEARING -

**RECOMMENDATION:** Approve Ordinance No. 4568 as amended on second consideration.

**INFORMATION:** The City of Columbia is classified as an "exempt jurisdiction" by the State of Tennessee Fire Marshal's Office (SFMO) which means the SFMO has determined we have adequate code enforcement and are permitted to handle most of the projects in the city without SFMO involvement. In order to remain an "exempt jurisdiction" we are required to adopt a fire code that is within 7 years of the latest "published" edition (TCA 68-120-101 (b)(5)(A)). Currently, we have the 2018 Edition adopted. The 2024 International Fire Code is fully compatible with all other International Codes published by the International Codes Council (ICC).

This ordinance adopts the 2024 International Fire Code (IFC), published by the International Code Council, establishing modern fire-safety standards for the City of Columbia. It retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply, and establishes Fire Marshal Standard FM-101 as amended – "Fire-Flow and Water-Supply Requirements." This standard serves as the City's technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and required documentation. The standard separates detailed operational requirements from the ordinance, allowing the Fire Marshal and Fire Chief to make timely adjustments as the City's water system expands, demands increase, or flow capacities improve. This approach ensures technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue. The ordinance also requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies and clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report; Ordinance No.4568 as amended; TCA 68-120-101 (b)(5)(A); Fire Marshal Standard FM-101 amended document; 2024 IFC Summary page.

**AN ORDINANCE REPEALING TITLE 7, CHAPTER 2 OF THE CITY OF COLUMBIA MUNICIPAL CODE ENTITLED "FIRE PREVENTION CODE" IN ITS ENTIRETY AND REPLACING IT WITH A NEW CHAPTER 2 ADOPTING THE 2024 INTERNATIONAL FIRE CODE, INCLUDING APPENDIX B AND C WITH CERTAIN AMENDMENTS; PROVIDING LIMITED EXEMPTIONS FOR PUBLIC-SAFETY AND INFRASTRUCTURE PROJECTS; AND REQUIRING BUSINESS PORTAL REGISTRATION**

BE IT ORDAINED BY THE CITY OF COLUMBIA, as follows:

**Section 1: Repeal and Replacement.**

That Title 7, Chapter 2 of the *Municipal Code of the City of Columbia, Tennessee*, entitled "*Fire Prevention Code*," is hereby repealed in its entirety and replaced with the following:

**CHAPTER 2**

**FIRE PREVENTION CODE**

**SECTION**

**7-201. Fire Code Adopted.**

**7-202. Establishment and Duties of the Bureau of Fire Prevention.**

**7-203. Definitions.**

**7-204. Local Amendments and Standards.**

**7-205. Modifications.**

**7-206. Appeals.**

**7-207. New Materials, Processes, or Occupancies Requiring Permits.**

**7-208. Violations and Penalties.**

**7-201. Fire Code Adopted.** Pursuant to the authority granted by *Tennessee Code Annotated* §§ 6-54-501 through 6-54-506, there is hereby adopted by the City Council of Columbia, Tennessee, for the purpose of prescribing regulations governing fire and explosion hazards, that certain code known as the **International Fire Code, 2024 Edition**, including **Appendices B and C as locally amended**, published by the International Code Council. A copy of said code has been and now is filed in the office of the City Recorder and be available for public inspection. From and after the effective date of this chapter, the provisions of the *International Fire Code (2024 Edition)* and the local amendments adopted herein shall be controlling within the corporate limits of the City of Columbia, Tennessee. (1968 Code, § 7-201,

as replaced by Ord. #3819, Sept. 2009, Ord. #3974, April 2014, and Ord. #4263, Dec. 2019 Ch 8 3-12-20)

**7-202. Establishment and Duties of the Bureau of Fire Prevention.** The *Fire Prevention Code* shall be enforced by the **Bureau of Fire Prevention** within Columbia Fire & Rescue, under the supervision of the **Fire Chief**. The Fire Chief may detail such members or technical inspectors as deemed necessary for enforcement. The chief of the fire and rescue may detail such members of the fire and rescue as inspectors as shall from time to time be necessary. The chief of the fire and rescue shall have the authority to appoint such technical inspectors as he deems necessary.

A report of the bureau of fire prevention shall be made annually and transmitted to the chief executive officer of the municipality. It shall contain all proceedings under this code with such statistics as the chief of the fire and rescue may wish to include therein. The chief of the fire and rescue shall also recommend any amendments to the code which, in his judgment, shall be desirable. (1968 Code, § 7-202, as amended by Ord. #4187, May 2018)

**7-203. Definitions.** Wherever the word “municipality” is used in the *Fire Prevention Code*, it shall be held to mean the City of Columbia, Tennessee.

Wherever the term “corporation counsel” is used in the *Fire Prevention Code*, it shall be held to mean the attorney for the City of Columbia, Tennessee. (1968 Code, § 7-203)

**7-204. Local Amendments and Standards.**

1. **Appendix B – Fire-Flow Requirements for Buildings.** Appendix B is adopted with the following local amendments:
  - a. Section B105.1, *One- and Two-Family Dwellings*, is deleted.
  - b. Residential fire-flow and hydrant-spacing requirements shall comply with **City of Columbia Fire Marshal Standard FM-101, “Fire-Flow and Water-Supply Requirements.”**
  - c. Section B103.1.1 is added:

**B103.1.1 Alternative Water-Supply Methods.** When an approved tanker-shuttle operation or other alternate water-supply method is needed to obtain fire flow rate, the Fire Marshal or Fire Chief may consider such method as meeting the intent of Appendix B fire-flow provisions. Documentation of tests, routes, and **automatic- and mutual-aid participation** shall be required.

2. **Appendix C – Fire Hydrant Locations and Distribution.** Appendix C of the *International Fire Code (2024 Edition)* is adopted with the following local amendment:

**C103.2 Local Modification.** The maximum allowable hydrant spacing and distance to structures specified in Tables C102.1 and C105.1 may be increased by up to **one hundred (100) feet** when,

in the opinion of the Fire Marshal or Fire Chief, the resulting coverage still provides effective fire-department access and required fire-flow can be achieved.

3. **Business Portal and Community Connect Registration.**

All commercial, industrial, institutional, and multi-tenant occupancies shall register in the Columbia Fire & Rescue **Business Portal** within thirty (30) days of occupancy or business-license issuance, providing emergency contacts, hazard information, and access details such as Knox Box locations or gate codes.

4. **Amendment of Fire Marshal Standard FM-101.**

Fire Marshal Standard FM-101 may be revised or updated by the Fire Marshal or Fire Chief to reflect changes in water-system capacity, fire-flow availability, ISO methodology, or operational needs, provided that all revisions are documented and maintained on file at Columbia Fire & Rescue for public inspection.

5. Section 507.5.1 of the *International Fire Code (2024 Edition)* is hereby **amended** to read as follows:

**507.5.1 Where Required (Local Amendment).**

Where a portion of a facility or building hereafter constructed or moved into or within the City of Columbia is more than **500 feet (152 m)** from a fire hydrant on a fire-apparatus access road, as measured by an approved route around the exterior of the facility or building, on-site fire hydrants and mains shall be provided where required by the Fire Marshal or Fire Chief.

**Exceptions:**

1. For Group R-3 and Group U occupancies, the distance requirement shall be **700 feet (213 m)**.
2. For buildings equipped throughout with an approved automatic sprinkler system installed in accordance with Section 903.3.1.1 or 903.3.1.2, the distance requirement shall be **700 feet (213 m)**.

**7-205. Modifications.** The Fire Marshal or Fire Chief shall have authority to modify any provision of the *International Fire Code* upon written application when practical difficulties exist, provided the spirit of the code is observed and public safety secured. (1968 Code, § 7-207)

**7-206. Appeals.** Any person aggrieved by a decision of the Fire Marshal or Fire Chief may appeal to the City Council within thirty (30) days of the decision. The Council's decision shall be final. (1968 Code, § 7-208, as amended by Ord. #4187, May 2018)

**7-207. New Materials, Processes, or Occupancies Requiring Permits.** The **City Manager, Fire Chief, and Fire Marshal** shall act as a committee to determine and specify any

new materials, processes, or occupancies requiring permits in addition to those enumerated in the *International Fire Code*. The Fire Marshal shall maintain and post the official list of required permits and update it **as new technologies or hazards emerge**. (1968 Code, § 7-209, as amended by Ord. #4187, May 2018)

**7-208. Violations and Penalties.** Any person who shall violate any of the provisions of the code hereby adopted or fail to comply therewith, or who shall violate or fail to comply with any order made thereunder, or who shall build in violation of any detailed statement of specifications or plans submitted and approved thereunder, or any certificate or permit issued thereunder, and from which no appeal has been taken, or who shall fail to comply with such an order as affirmed or modified by the city council or by a court of competent jurisdiction, within the time fixed herein, shall severally for each and every such violation and noncompliance respectively, be guilty of a misdemeanor. The imposition of a penalty for any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time. When not otherwise specified, each ten (10) days that prohibited conditions are maintained shall constitute a separate offense.

The application of a fine shall not be held to prevent the enforced removal of prohibited conditions. (1968 Code, § 7-211)

**Section 2:** This Ordinance is passed after a public hearing held on the 11<sup>th</sup> day of December 2025, with notice of said hearing being given in Main Street Maury of Columbia, Tennessee (15) days before said hearing.

**Section 3.** That all Ordinances or part of Ordinances in conflict herewith are hereby repealed.

**Section 4:** This Ordinance shall take effect January 1, 2026.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA,  
TENNESSEE, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

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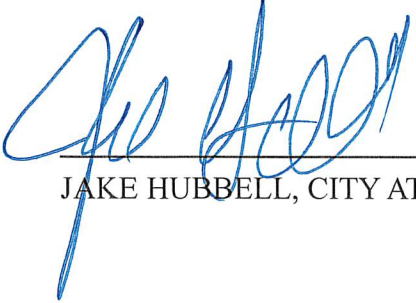
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

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THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:



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JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

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ANTHONY R. MASSEY CITY MANAGER

Passed on 1<sup>st</sup> consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_

## Document: Tenn. Code Ann. § 68-120-101

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### Tenn. Code Ann. § 68-120-101

**Copy Citation**

Current through the 2025 Regular Session.

**Tennessee Code Table of Contents PAW- ET TABLE OF CONTENTS Title 68 Health, Safety and Environmental Protection Safety Chapter 120 Building Regulations Part 1 General Provisions**

#### 68-120-101. Statewide building construction safety standards — Promulgation — Applicability.

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**(a)** The state fire marshal shall, in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5, promulgate rules establishing minimum statewide building construction safety standards. Such standards shall be designed to afford a reasonable degree of safety to life and property from fire and hazards incident to the design, construction, alteration and repair of buildings or structures. The standards:

**(1)** Shall include, but not be limited to, provisions relative to structural strength and stability; energy efficiency; means of egress; fire resistant ratings and requirements; and fire protection equipment and materials;

**(2)** May be selected wholly or partially from publications or amended versions of publications of nationally recognized agencies or organizations, such as the International Code Council, Inc., the National Fire Protection Association, Inc., and Underwriters Laboratories, Inc.;

**(3)** Shall classify buildings according to types of occupancy and construction;

**(4)** Shall contain appropriate requirements and specifications for both new and existing buildings;

**(5)** Shall not discriminate against or in favor of particular construction materials or construction techniques;

**(6)** Shall, to the extent practicable, be stated in terms of performance objectives without prescribing the use of certain methods, designs, techniques or materials;

**(7)** Shall be reasonably compatible with building construction safety standards adopted by local governments in this state;

**(8)**

**(A)** Shall not include mandatory sprinkler requirements for one-family and two-family dwellings; however, notwithstanding this subdivision (a)(8), local governments may adopt more stringent requirements for one-family and two-family dwellings;

**(B)**

**(i)** If a local government seeks to adopt mandatory sprinkler requirements for one-family and two-family dwellings pursuant to this subdivision (a)(8), then the local government may only adopt such requirements, by either ordinance or resolution, as appropriate, upon an affirmative two-thirds ( $\frac{2}{3}$ ) vote on final reading; provided, that if passage of such ordinance or resolution requires two (2) readings, then such requirements may only be adopted after reading such ordinance or resolution in open session of the legislative body at meetings specially called on two (2) different days that are no less than two (2) weeks apart; and if passage requires three (3) readings, then the last two (2) readings shall occur on two (2) different days that are no less than two (2) weeks apart. Mandatory sprinkler requirements shall be voted on in an ordinance or resolution separate from any other ordinance or resolution addressing building construction safety standards;

**(ii)** If a local government seeks to repeal the mandatory sprinkler requirements adopted pursuant to this subdivision (a)(8), then the local government shall repeal such requirements in the same manner as required to adopt such requirements under this subdivision (a)(8); provided, that if a local government adopted mandatory sprinkler requirements prior to April 27, 2012, then the local government may repeal such requirements in the same manner the local government adopted the requirements; and

**(C)****(i)**

**(a)** A townhouse shall be considered a separate building with independent exterior walls and shall be separated by a two-hour fire-resistance-rated wall assembly. A townhouse shall be built according to local and statewide adopted building codes; provided, however, a fire sprinkler system shall not be required for a townhouse;

**(b)** Notwithstanding subdivision (a)(8)(C)(i)(a), local governments may adopt mandatory sprinkler requirements for townhouses by local ordinance through the process for one-family and two-family dwellings pursuant to this subdivision (a)(8);

**(ii)** For purposes of this subdivision (a)(8)(C), "townhouse" means a single family dwelling unit constructed in a group of three (3) or more attached units that extends from foundation to roof, not more than three (3) stories in height, with a separate means of egress, and an open space or public way on at least two (2) sides;

**(9)** Must include provisions for multi-level commercial and residential structures relative to mitigating structural collapse that may result from explosive devices, including, but not limited to, methods to deter entry into a structure by a motor vehicle;

**(10)**

**(A)** Shall require installation of an approved carbon monoxide alarm, as defined in § 68-120-112(a), within ten feet (10') of each room used for sleeping purposes in any construction begun on or after

January 1, 2016, that:

- (i)** Is intended for use as a hotel as defined in § 68-120-112; and
- (ii)** Has a fossil-fuel-burning heater or appliance, a fireplace, an attached garage, or other feature, fixture, or element that emits carbon monoxide as a byproduct of combustion; and
- (B)** Shall require that carbon monoxide alarms required pursuant to subdivision (a)(10)(A) be wired directly to the building's power supply with secondary battery backup;
- (11)**
  - (A)** Shall not prohibit less than six (6) stories of Group R-2 occupancy, as defined in the building code adopted by the department of commerce and insurance, division of fire prevention, to be served by a single exit if:
    - (i)** The building has not more than six (6) stories above grade plane;
    - (ii)** The building does not contain more than four (4) dwelling units on any floor;
    - (iii)** An exterior stairway or interior exit stairway is provided;
    - (iv)** A corridor separates each dwelling unit entry or exit door from the door to an interior exit stairway, including any related exit passageway on each floor, and the dwelling unit doors do not open directly into an interior exit stairway, but may open directly into an exterior stairway;
    - (v)** There is no more than twenty feet (20') of travel to the exit stairway from the entry/exit door of any dwelling unit;
    - (vi)** Travel distance measured in accordance with the building code adopted by the department of commerce and insurance, division of fire prevention, does not exceed one hundred twenty-five feet (125');
    - (vii)** Other occupancies in the same building do not have access to the Group R-2 occupancy portion of the building or with the single-exit stairway. For purposes of this subdivision (a)(11)(A), parking garages and occupied roofs accessory to the Group R-2 occupancy may have access to the exit stairway;
    - (viii)** The exit serving the Group R-2 occupancy does not discharge through any other occupancy, including an accessory parking garage; and
    - (ix)** There are no openings within ten feet (10') of unprotected openings into the stairway other than required exit doors having a one-hour, fire-resistive rating;
  - (B)** A local government may adopt the exception set out in this subdivision (a)(11) by resolution or ordinance, and the exception becomes operative on the date of adoption of the resolution or ordinance; and
- (12)** Shall allow a local government to amend the adopted building code for three-family dwellings and four-family dwellings in accordance with this section. In amending the rules pursuant to this subdivision (a)(12), the state fire marshal shall not mandate automatic fire sprinkler systems for three-family dwellings and four-family dwellings where structures are under five thousand square feet (5,000 sq. ft.) in area and less than three (3) stories in height and where two-hour fire-resistance-rating for wall, floor, and ceiling separation assemblies is met. Notwithstanding this subdivision (a)(12), local governments may adopt mandatory sprinkler requirements and may be permitted to use the National Fire Protection

Association (NFPA) 13D standard for three-family dwellings and four-family dwellings by local ordinance pursuant to the process described in subdivision (a)(8)(B).

**(b)**

**(1)**

**(A)** The standards established pursuant to subsection (a) apply to municipal, county, state and private buildings, including one-family and two-family dwellings, unless otherwise provided by statute.

**(B)**

**(i)** Notwithstanding subdivision (b)(1)(A), the standards established pursuant to subsection (a) relative to one-family and two-family dwellings do not apply in any county or municipality in which the legislative body of the county or municipality, by a two-thirds ( $\frac{2}{3}$ ) vote, adopts a resolution to exempt the county or municipality, as appropriate, from the application of statewide standards for one-family and two-family dwellings within the jurisdictional boundaries of the county or municipality, as appropriate; provided, however, that any action by the county legislative body concerning the implementation of this subdivision (b)(1)(B)(i) shall be limited to the jurisdictional boundaries outside any municipality located within the county. Upon approving the resolution, the presiding officer of the legislative body shall notify the state fire marshal of the actions taken under this subdivision (b)(1)(B)(i).

**(ii)**

**(a)** An initial resolution following July 1, 2009, may be adopted by a county or municipal legislative body to take effect on July 1, 2010, or at a later date stated in the resolution.

**(b)** A resolution adopted pursuant to subdivision (b)(1)(B)(ii)(a) or the adoption of any other resolution, shall expire one hundred eighty (180) days following the date of the election for the local legislative body next occurring following the adoption of the resolution, but an earlier expiration date may be stated in the resolution.

**(C)** The governing body of any such county or of a municipality located in any such county that has taken the action pursuant to subdivision (b)(1)(B) is authorized to reverse such action by adopting a resolution to apply subsection (a) with respect to one-family and two-family dwellings within the jurisdictional boundaries of the municipality or county, as appropriate; provided, that, any action by the county legislative body concerning its actions shall be limited to the jurisdictional boundaries outside any municipality located within the county. The presiding officer of the governing body shall notify the state fire marshal of the approval of the resolution.

**(D)** Notwithstanding this section to the contrary, the owner of a building, structure, or premises located in a county or municipality that has taken action pursuant to subdivision (b)(1)(B) may request that the state fire marshal inspect the building, structure, or premises to determine whether the building, structure, or premises meets the statewide codes established pursuant to subsection (a). If an owner requests an inspection pursuant to this subdivision (b)(1)(D), the inspection must be conducted in accordance with this section. Upon completion of the inspection, if the state fire marshal determines that the owner's building, structure, or premises meets the statewide codes established pursuant to subsection (a), the state fire marshal must issue documentation to the owner evidencing such.

**(2)** Such standards do not apply to any building, other than state buildings, educational occupancies or any other occupancy requiring an inspection by the state fire marshal for initial licensure, located within the jurisdiction of a local government that certifies in writing to the state fire marshal that:

**(A)** The local jurisdiction has chosen to adopt and enforce building construction and fire safety codes for construction of all buildings, for construction of all buildings other than one-family and two-family dwellings, or for construction of one-family and two-family dwellings only; and

**(i)** For one-family and two-family construction, it has adopted the International Residential Code, published by the International Code Council, Inc.; or

**(ii)** For construction other than one-family and two-family dwellings, it has adopted a building construction safety code consisting of the International Building Code, published by the International Code Council, Inc., and either:

**(a)** The international fire code, published by the International Code Council, Inc.; or

**(b)** The uniform fire code, published by the National Fire Protection Association, Inc., if adopted on or after July 1, 2006; and

**(iii)** For one-family and two-family construction, it has adopted the International Energy Conservation Code, published by the International Code Council, and is not more stringent than the state minimum standard adopted pursuant to subsection (a);

**(B)** It is adequately enforcing its code and performing any examinations of construction plans and specifications and inspections within thirty (30) days of the request and as required by the state fire marshal under this section; and

**(C)** Amended versions of the publications referred to in subdivisions (a)(2) and (b)(2)(A) shall be designed to afford a reasonable degree of safety to life and property from fire and hazards incident to the design, construction, alteration, and repair of buildings or structures within the jurisdiction.

**(3)** If a local jurisdiction chooses to adopt and enforce codes for only one-family and two-family dwellings or for all buildings other than one-family and two-family dwellings that would be subject to the codes adopted by the state fire marshal pursuant to subdivision (a)(1), the state fire marshal shall enforce the statewide codes with regard to those buildings for which the local jurisdiction has not adopted and is not enforcing codes.

**(4)**

**(A)** An audit of the records and transactions of each local government which chooses to enforce its own code pursuant to subdivision (b)(2) shall be made by the state fire marshal at least once every three (3) years to ensure that the local government is adequately performing its enforcement functions.

**(B)** The state fire marshal shall, in accordance with the Uniform Administrative Procedures Act promulgate rules to implement this subdivision (b)(4).

**(5)** Notwithstanding subdivision (b)(2), the standards established pursuant to subsection (a) apply, if:

**(A)** The local government's building construction safety code publications are not current within seven (7) years of the date of the latest editions of the publications, unless otherwise approved by the state fire marshal in writing; provided, however, that nothing in this subdivision (b)(5)(A) shall require a local government to adopt a standard more stringent than the standards enforced by the state fire marshal,

pursuant to this section, or to adopt a mandatory sprinkler requirement for one-family and two-family dwellings; or

**(B)** After affording appropriate written notice of grounds and opportunity for hearing, the state fire marshal determines that the local government is not adequately performing its enforcement functions.

**(6)** Notwithstanding the applicability of the standards set forth in subsection (a) to educational occupancies, any entity undertaking to construct an educational occupancy within the jurisdictional boundaries of a local government that chooses to enforce its own code pursuant to this subsection (b) may begin construction upon approval of its building plans by such local government while, if the codes enforced by the local government are the same or more stringent than the codes enforced by the state fire marshal, awaiting final approval of its plans by the state fire marshal. If a conflict arises between the state fire marshal and the local government relative to the application or interpretation of the same or substantially identical building construction safety standards or fire safety standards, then the determination of the state fire marshal shall supersede the conflicting application or interpretation by the local government.

**(7)**

**(A)**

**(i)** Notwithstanding subdivision (a)(5), a local government may adopt a regulation or code, pertaining to construction materials by ordinance or resolution, as appropriate, by majority vote.

**(ii)** If passage of the ordinance or resolution requires two (2) readings, then the requirement may only be adopted after reading it in open session of the legislative body at meetings on two (2) different days.

**(iii)** If passage of the ordinance or resolution requires three (3) readings, then the last two (2) readings must occur on two (2) different days.

**(iv)** A proposed requirement pertaining to construction materials must be a separate item on the agenda and include, in bold type and all caps, the following statement in the meeting notice:

THE PROPOSED ORDINANCE REQUIRES CERTAIN MATERIALS TO BE RESTRICTED IN THE CONSTRUCTION OF BUILDINGS.

**(B)** The consideration of a requirement pertaining to construction materials must be by separate vote. If the requirement is to be part of a general ordinance or resolution, then the requirement pertaining to construction materials must be severable from the rest of the ordinance or resolution, and voted on separately.

**(C)** If a local government seeks to modify a regulation, code, or ordinance adopted pursuant to this subdivision (b)(7), then the local government shall make the modification in the same manner as required to adopt a requirement under this subdivision (b)(7).

**(D)** A regulation, ordinance, or code adopted pursuant to this subdivision (b)(7) shall not prohibit a particular construction material that is approved by a national building code or the state fire marshal.

**(E)** A regulation, ordinance, or code adopted pursuant to this subdivision (b)(7) must allow for the consideration of waivers of the adopted regulation, ordinance, or code pertaining to construction

materials, in whole or in part, during the development approval process.

**(F)** Denial of a waiver related to a regulation, ordinance, or code referenced in subdivision (b)(7)(E) does not constitute a prohibition under subdivision (b)(7)(D).

**(G)** Except to the extent local law conflicts with these provisions, this section neither grants nor removes local governmental authority to promulgate provisions under home rule charters, private acts, or general state law.

**(H)** This subdivision (b)(7) does not limit the professional judgment of a licensed design professional with respect to electrical, mechanical, or plumbing standards.

**(c)** The standards established pursuant to subsection (a) do not apply to:

- (1)** Renovations of existing one-family and two-family dwellings;
- (2)** Nonresidential farm buildings;
- (3)** Temporary buildings used exclusively for construction purposes;
- (4)** Structures or units regulated under chapter 126 of this title; or
- (5)** Buildings or facilities reviewed and licensed by the board for licensing health care facilities.

**(d)**

**(1)** The state fire marshal may, by rules promulgated in accordance with the Uniform Administrative Procedures Act require review and approval of plans and specifications prior to, and inspections during, construction or alteration of certain types of buildings or structures. Such rules may include a schedule of fees sufficient to cover the costs of reviewing construction plans and specifications. However, no such fee shall exceed two hundred fifty dollars (\$250) plus two dollars and fifty cents (\$2.50) per each one thousand dollars (\$1,000) or fraction thereof by which the total valuation of the proposed construction exceeds one hundred thousand dollars (\$100,000).

**(2)** The state fire marshal is authorized to promulgate by rule a convenience fee to cover the costs of receiving construction plans, specifications and related fees electronically submitted pursuant to this part. Any fee set by rule pursuant to this subdivision (d)(2) shall be assessed in addition to the fee or fees assessed for the costs of reviewing construction plans and specifications pursuant to subdivision (d)(1). In no event shall the fee assessed pursuant to this subdivision (d)(2) exceed the actual costs incurred in the submission of the plans, specifications or fees electronically.

**(e)** The state fire marshal shall file with the secretary of state any publications incorporated by reference in rules promulgated under this section. Such publications shall be available for public inspection, and the secretary of state shall certify to any part of the publication at the request of any interested person, upon receipt of the statutory fee.

**(f)**

**(1)**

**(A)** The state fire marshal may, in addition to the other provisions of this part, authorize and appoint any person, employed by any municipality or county or acting through a professional corporation pursuant to § 48-101-601, who meets the qualifications enumerated in subdivision (f)(2) as a commissioned deputy building inspector in this division, who shall have all the power of other deputies and assistants to enter any one-family and two-family dwellings to make inspections of the buildings and their contents and to

report the inspections in writing to the commissioner. The commissioner is directed to contract with each deputy building inspector through the municipality or county employing the inspector or the inspector's professional corporation to provide one-family and two-family building inspection services. The contracts shall be entered into between the commissioner, with the approval of the commissioner of finance and administration, and the professional corporation employing the building inspector and the building inspectors shall not be deemed employees of the state for payroll purposes or otherwise.

**(B)**

**(i)** A deputy building inspector shall be certified by this state as:

**(a)** A building inspector pursuant to § 68-120-113;

**(b)** A plumbing inspector pursuant to § 68-120-118; or

**(c)** A mechanical inspector pursuant to § 68-120-118.

**(ii)** A deputy building inspector shall be limited in performing inspections to the discipline in which they are certified.

**(C)** The commissioner shall provide a program to ensure that one-family and two-family building construction inspection services are available throughout the state on a timely basis. An inspection shall be considered timely if it is performed within three (3) working days of when the request is made to the inspector, except that an inspection of a footer shall be considered timely if it is performed within one (1) working day of when the request is made to the inspector.

**(2)**

**(A)** Deputy building inspectors appointed by the commissioner are authorized to inspect one-family and two-family building construction upon receipt of a request from the owner of the property, a licensed contractor, from municipal governing bodies or from the county legislative body of the county in which the buildings are located. Each inspector, either through their municipality, county or professional corporation, shall be authorized to charge for and receive a fee for each inspection.

**(B)** The state fire marshal shall establish a schedule of fees to pay the cost incurred by the department for the administration and enforcement of this part.

**(C)** The state fire marshal may require the inspection of one-family and two-family dwellings with or without a request, in the same manner that inspections are made in accordance with § 68-102-116, and the remedies for dangerous conditions shall be the same as provided in § 68-102-117; provided, that no fees shall be charged for making inspections directed by the state fire marshal as authorized by §§ 68-102-116 and 68-102-117.

**(D)** No inspection fees may be charged except where an actual inspection is made.

**(3)** The state fire marshal may promulgate such rules and regulations as necessary to carry out this part, in accordance with the Uniform Administrative Procedures Act.

**(g)** If a local government adopts mandatory sprinkler requirements for one-family and two-family dwellings pursuant to subdivision (a)(8), then such requirements shall not apply to manufactured homes constructed or installed under parts 2 and 4 of chapter 126 of this title unless such requirements are consistent with the regulations established by the United States department of housing and urban development (HUD) relating to the installation of sprinkler equipment in manufactured homes.

**(h)** The words "or fuel-fired appliances" in exception 2 of R501.3 of the 2012 International Residential Code, published by the International Code Council, Inc., shall be disregarded by any state or local government official in determining the applicability of R501.3 to any residential construction prior to January 1, 2016.

**(i)** If a local government adopts mandatory sprinkler requirements for one-family and two-family dwellings pursuant to subdivision (a)(8) that would apply to dwellings used as establishments providing hospitality services, then those mandatory sprinkler requirements shall be applied only to those dwellings constructed on or after the date the mandatory sprinkler requirements took effect. For purposes of this subsection (i), "hospitality services" means offering sleeping accommodations to transients for less than thirty (30) nights per stay.

**(j)** A statewide building construction safety standard or another standard or requirement adopted by a local government shall not prohibit, limit, or be enforced to prohibit or limit the use of a refrigerant that is designated as acceptable for use pursuant to and in accordance with 42 U.S.C. § 7671k, as long as the equipment that contains such refrigerant is listed and installed in accordance with the safety standards and use conditions imposed by federal law or rule for safe alternatives identified pursuant to such designation under 42 U.S.C. § 7671k.

**(k)**

**(1)** As used in this subsection (k):

**(A)** "Conflict of interest" means:

**(i)** Employment or other affiliation with, or financial interest in, the individual, firm, or corporation engaged in the construction project to be inspected or examined; or

**(ii)** A relationship with a family member or other individual involved in the construction project, examination of plans, or inspection that could create an appearance of impropriety;

**(B)** "Third-party inspector" means an individual registered with the state fire marshal to perform the third-party inspections authorized under this subsection (k) and who is also:

**(i)** Registered as an engineer with the Tennessee state board of examiners for architects and engineers;

**(ii)** Registered as an architect with the Tennessee state board of examiners for architects and engineers;

or

**(iii)** Certified pursuant to § 68-120-113 or § 68-120-118 as appropriate to the type of inspection being performed, by the International Code Council, National Fire Protection Association, or other nationally or internationally recognized certifying organization as a building, plumbing, mechanical, or electrical inspector; and

**(C)** "Third-party plans examiner" means an individual registered with the state fire marshal to perform the third-party plans examinations authorized under this subsection (k) and who is also:

**(i)** Registered as an engineer with the Tennessee state board of examiners for architects and engineers;

**(ii)** Registered as an architect with the Tennessee state board of examiners for architects and engineers;

or

**(iii)** Certified by the International Code Council or National Fire Protection Association as a plans examiner for the type of plans being examined.

**(2)**

**(A)** In a local jurisdiction acting pursuant to subdivision (b)(2), a person may engage a third-party plans examiner to examine plans and specifications prior to construction, in lieu of examination by the local jurisdiction.

**(B)** If a person engages a third-party plans examiner in lieu of examination by the local jurisdiction as authorized by subdivision (k)(2)(A), then the person, or the person's designee, shall submit the appropriate fee and a stamped and sealed copy of all plans that were examined to the local jurisdiction, and shall also provide:

**(i)** The building name, intended address, and local jurisdiction of the structure;

**(ii)** The third-party plans examiner's name and registration number assigned by the state fire marshal;

**(iii)** A sworn statement under penalty of perjury by the third-party plans examiner, declaring that the plans comply with the applicable codes and that no deficiencies remain;

**(iv)** A statement of the applicable codes of the local jurisdiction and the codes used to perform the plans examination;

**(v)** The occupancy classification of the structure; and

**(vi)** Other information as the state fire marshal may reasonably require, including the minimum requirements of the state fire marshal for use and occupancy.

**(C)** No later than ten (10) business days after receipt of the documents required under subdivision (k)(2)(B), the local jurisdiction shall:

**(i)** Approve the plans, if the plans comply with adopted codes;

**(ii)** Provide to the person, or the person's designee, a report of deficiencies; or

**(iii)** Request additional information necessary to ensure compliance with applicable codes.

**(D)**

**(i)** If ten (10) business days pass and the local jurisdiction fails to take an action as required by subdivision (k)(2)(C), then the local jurisdiction must refund any associated plan review fees that were collected. In addition, the person, or the person's designee, may file a withdrawal of review with the local jurisdiction, and may file the information listed in subdivision (k)(2)(B), a copy of the withdrawal of review, and the appropriate fee with the state fire marshal's office.

**(ii)** No later than ten (10) business days after receipt of the person's, or the person's designee's, withdrawal of review under subdivision (k)(2)(D)(i) and all required documentation and fees, the state fire marshal's office shall:

**(a)** Approve the plans, if the plans comply with adopted codes;

**(b)** Provide to the person, or the person's designee, a report of deficiencies; or

**(c)** Request additional information necessary to ensure compliance with applicable codes.

**(iii)** If the state fire marshal's office approves the plans, then the third-party plans examiner shall file with the local jurisdiction a copy of the approval from the state fire marshal. The filing of this approval has the same effect as if the local jurisdiction had approved the plans.

**(iv)** If the state fire marshal's office provides a report of deficiencies, or if the state fire marshal's office requests additional information, then the person's, or the person's designee's, receipt of a substantive

response begins a new ten-business-day period.

**(v)** If, after receiving substantive responses to all reported deficiencies and requests for additional information, ten (10) business days pass and the state fire marshal's office fails to take an action required as required by subdivision (k)(2)(D)(ii), then the state fire marshal shall complete the examination and refund any associated plan review fee the state fire marshal collected from the applicant.

**(3)**

**(A)** In a local jurisdiction acting pursuant to subdivision (b)(2), a person may engage a third-party inspector to complete locally required building construction inspections and provide the inspection reports to the local jurisdiction no later than ten (10) business days after the date of inspection.

**(B)** If a person engages a third-party inspector to complete locally required building inspections as authorized by subdivision (k)(3)(A), then the person, or the person's designee, shall:

**(i)** Utilize a third-party inspector to conduct any subsequent inspections related to the structure;

**(ii)** Submit the appropriate fee; and

**(iii)** Provide:

**(a)** A copy of any building inspection report for the structure;

**(b)** Any approved plans and fire safety codes;

**(c)** The building name, location, and jurisdiction of the structure;

**(d)** The third-party plans inspector's name and registration number assigned by the state fire marshal;

**(e)** The type of inspection conducted;

**(f)** A sworn statement under penalty of perjury by the third-party inspector that either:

**(1)** States no deficiencies of the applicable codes were identified; or

**(2)** Identifies all deficiencies of the applicable codes;

**(g)** A statement of the applicable codes of the local jurisdiction;

**(h)** The occupancy classification for which the structure was inspected; and

**(i)** Other information as the state fire marshal may reasonably require, including the minimum requirements of the state fire marshal for use and occupancy.

**(C)** No later than ten (10) business days after receipt of the documents required in subdivision (k)(3)(B), the local jurisdiction shall:

**(i)** Accept the inspection;

**(ii)** Reject the inspection and provide to the person, or the person's designee, a report of deficiencies; or

**(iii)** Request additional information regarding the inspection.

**(D)**

**(i)** If ten (10) business days pass and the local jurisdiction fails to take an action as required by subdivision (k)(3)(C), then the local jurisdiction shall refund any associated inspection fee the local jurisdiction collected. In addition, the person, or the person's designee, may submit a notice of withdrawal to the local jurisdiction, and the person, or the person's designee, may submit the inspection report and documents required by subdivision (k)(3)(B), approved plans, and appropriate fee to the state fire marshal's office.

**(ii)** No later than ten (10) business days after receipt of the person's, or the person's designee's, submission of withdrawal under subdivision (k)(3)(D) and all required documents and fees, the state fire marshal's office shall:

**(a)** Accept the inspection;

**(b)** Reject the inspection and provide to the person, or the person's designee, a report of deficiencies; or

**(c)** Request additional information regarding the inspection.

**(iii)** If the state fire marshal's office approves the inspection conducted by the third-party inspector, then the person, or the person's designee, shall file with the local jurisdiction a copy of the approval from the state fire marshal. The filing of this approval has the same effect as if the local jurisdiction had approved the inspection.

**(iv)** If the state fire marshal's office rejects the inspection, a new inspection and a new inspection report must be completed after the date of rejection, and must be submitted to the state fire marshal's office prior to further consideration.

**(v)** If the state fire marshal's office requests additional information pursuant to subdivision (k)(3)(D)(ii) (c), then the person's, or the person's designee's, receipt of a substantive response begins a new ten-business-day period.

**(vi)** If, after receiving a new inspection or substantive responses to all requests for additional information, ten (10) business days pass and the state fire marshal's office fails to take an action as required by subdivision (k)(3)(D)(ii), then the state fire marshal shall complete the examination and refund any inspection fee the state fire marshal collected.

**(4)** A third-party inspector or third-party examiner shall not conduct an inspection or examination if the third-party inspector or third-party examiner has a conflict of interest. The local jurisdiction or state fire marshal's office may reject an applicant's submission if the office determines the third-party inspector or third-party examiner had a conflict of interest.

**(5)** The fee charged by the local government for a third-party plans examination or third-party inspection must be the same amount charged by the local government to perform the same service.

**(6)** This subsection (k) does not apply to state buildings, educational occupancies, or any other occupancy requiring an inspection by the state fire marshal for initial licensure, except that agencies licensed by the department of human services may engage third-party inspectors.

**(7)**

**(A)** An applicant who believes the local jurisdiction has either interpreted the adopted building code incorrectly or rejected a plan or inspection in error may seek a determination by the local jurisdiction's board of appeals or similar administrative process established to make the determinations; provided, that the determination by the local jurisdiction's board of appeals or similar administrative process provides an appeal of a final decision to a court of competent jurisdiction. If no board or similar administrative process exists within the local jurisdiction, or if a final decision of such board or similar administrative process does not provide that a final decision may be appealed to a court of competent jurisdiction, then an applicant may file a proceeding in the court of competent jurisdiction seeking a determination that the third-party plans examiner's or third-party inspector's report complies with the requirements of this

subsection (k) and all relevant codes and legal requirements, as appropriate, and seek an order requiring the local jurisdiction to accept the plans or inspection.

**(B)** An applicant who believes the state fire marshal has interpreted the adopted building code incorrectly or rejected a plan or inspection in error may seek a determination in accordance with the Uniform Administrative Procedures Act, that the third-party plans examiner's or third-party inspector's report complies with the requirements of this subsection (k) and all relevant codes and legal requirements, as appropriate, and seek an order requiring the state fire marshal's office to accept the plans or inspection.

**(8)** Nothing in this subsection (k) shall be construed to alter any requirement for local governmental approvals, including development standards as defined in § 13-4-310, except as explicitly required by this subsection (k).

**(9)** When a local jurisdiction or the state fire marshal's office accepts a final inspection under this subsection (k), then the local jurisdiction shall issue a certificate of occupancy.

**(I)** The roof solar reflectance and thermal emittance requirements of the International Energy Conservation Code for low-sloped roofs do not apply to the 2021 International Code Council adoption.

## History

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Acts 1947, ch. 211, § 1; C. Supp. 1950, § 5717.1; Acts 1982, ch. 857, § 1; T.C.A. (orig. ed.), § 53-2501; Acts 1987, ch. 120, § 18; T.C.A., § 68-18-101; Acts 1992, ch. 540, §§ 1, 2, 4; 2003, ch. 39, § 1; 2004, ch. 530, §§ 1-3; 2005, ch. 284, §§ 1-3; 2009, ch. 210, § 1; 2009, ch. 529, §§ 18-25, 28; 2010, ch. 630, § 1; 2012, ch. 839, §§ 1, 2; 2014, ch. 679, § 1; 2015, ch. 318, § 5; 2015, ch. 378, § 1; 2015, ch. 526, § 1; 2017, ch. 281, § 1; 2021, ch. 332, §§ 1, 2; 2022, ch. 771, § 1; 2022, ch. 844, § 1; 2023, ch. 312, § 5; 2024, ch. 771, §§ 1-3; 2024, ch. 820, § 1; 2024, ch. 946, § 1; 2025, ch. 149, § 1.

TENNESSEE CODE ANNOTATED

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**Content Type:**

**Terms:**

**Narrow By:** -None-

Date and Time: Oct 28, 2025 04:24:59 p.m. EDT



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# CITY OF COLUMBIA FIRE MARSHAL STANDARD FM-101

## *Fire-Flow and Water-Supply Requirements*

**Effective Date:** \_\_\_\_\_

**Authority:** Columbia Municipal Code §7-203(1)(b)

**Issued By:** Columbia Fire & Rescue – Office of the Fire Marshal

### 1. Purpose

This standard establishes minimum requirements for fire-flow, hydrant spacing, and alternative water-supply provisions for all new developments and occupancies within the City of Columbia. It ensures adequate and reliable water supplies for firefighting while allowing flexibility as the City’s water system expands and capabilities improve.

### 2. Scope

Applies to all new construction, substantial renovations, and site developments subject to fire-protection review under the *International Fire Code (2024 Edition)*.

### 3. Definitions

Automatic-Aid – Immediate, simultaneous response by pre-arranged agreement.

Mutual-Aid – Response upon request under inter-agency agreements.

Tanker-Shuttle Operation (TSO) – Mobile tenders rotating between fill and dump sites to sustain water flow.

Static Source – Natural or artificial supply accessible for drafting or pumping.

Fire-Flow – Rate of water supply (GPM) available for firefighting at 20 psi residual pressure.

### 4. Fire-Flow Requirements

<b>Occupancy / Building Type</b>	<b>Minimum Fire Flow (GPM)</b>	<b>Duration (min)</b>	<b>Notes</b>
One- & Two-Family Dwellings ≤ 3,600 ft <sup>2</sup>	500	120	Hydrant within 700 ft with a minimum of 500 GPM at 20 psi
One- & Two-Family Dwellings > 3,600 ft <sup>2</sup>	1,000	120	Hydrant within 700 ft with a minimum of 500 GPM at 20 psi

Occupancy / Building Type	Minimum Fire Flow (GPM)	Duration (min)	Notes
Multi-Family, Commercial, Industrial, and Institutional	As calculated per IFC Appendix B Table B105.2	—	Use Appendix B as the minimum basis for determining required fire-flow

**Notes:**

- a. Fire-flow values are based on 20 psi residual pressure.
- b. For large or complex facilities, required fire-flow shall be determined in consultation with the Fire Marshal.
- c. The Fire Marshal or Fire Chief may require additional flow for exposures, high-hazard uses, or limited access.

**5. Calculation Methods**

- a. Hydranted areas – Follow Table above; adjustments may be approved by the Fire Marshal.
- b. Each hydrant must deliver a minimum of 500 GPM at 20 psi residual.
- c. Combination sources – the minimum hydrant requirement must be met first, after which one additional approved source (TSO or Static) may be added; no more than two sources total may be credited.
- d. System improvements – this standard may be updated as water-supply capability or ISO methodology changes.
- e. Sprinklered buildings – evaluated per NFPA 13, 13R, or 13D for system demand at the riser.

**6. Hydrant Distribution and Performance**

Fire-hydrant location and distribution shall comply with *Appendix C – Fire Hydrant Locations and Distribution* of the *International Fire Code (2024 Edition)* as locally amended.

**C103.2 Local Modification.** Hydrant spacing and distance to structures may be increased by up to 100 feet when, in the opinion of the Fire Marshal or Fire Chief, coverage remains effective and required fire-flow is achieved.

Each hydrant shall deliver at least 500 GPM at 20 psi residual pressure.

**7. Alternative Water-Supply Methods**

- a. **Tanker-Shuttle Operations (TSO)** – minimum 250 GPM × 120 min; ISO FSRS methodology; documentation of routes, fill sites, and automatic-/mutual-aid support.
- b. **Static Sources** – ponds, tanks, or reservoirs with sufficient volume, accessibility, and

maintenance.

c. **Combination Sources** – any two approved sources may be combined for credit; not more than two credited per site.

## **8. Submittal Requirements**

Developers or design professionals shall provide documentation **as may be required by the Fire Marshal:**

1. Certified hydrant-flow letter.
2. TSO plan (if applicable).
3. Static-source documentation (if applicable).
4. Other data or calculations reasonably requested.

## **9. Enforcement and Review**

Failure to comply constitutes a violation of Columbia Municipal Code §7-207.

This standard shall be reviewed by the Fire Marshal at least every three years or sooner if improvements, ISO changes, or operational needs warrant revision.

Revisions may be approved by the Fire Chief and take effect upon publication.

## Summary – 2024 International Fire Code Adoption Ordinance

### Purpose:

To repeal and replace Title 7, Chapter 2 of the Columbia Municipal Code and adopt the 2024 International Fire Code (IFC) as the governing fire-prevention standard within the City of Columbia.

### Key Updates:

- Adopts the 2024 International Fire Code published by the International Code Council.
- Retains Appendix B, with a local amendment authorizing Tanker Shuttle Operations (TSO) as an equivalent water supply.
- **Establishes Fire Marshal Standard FM-101 – “Fire-Flow and Water-Supply Requirements.”**
  - This standard serves as the City’s technical guide for hydrant spacing, fire-flow minimums, alternative water-supply methods, and documentation requirements.
  - It separates detailed operational standards from the ordinance to allow the Fire Marshal and Fire Chief to make timely adjustments **as the City’s water system expands, demands increase, or flow capacities improve over time.**
  - This approach ensures that technical requirements can evolve without repeated Council amendments, maintaining flexibility while preserving accountability under Columbia Fire & Rescue.
  - Requires Business Portal / Community Connect registration for all commercial, industrial, and institutional occupancies.
  - Clarifies authority and appeals under Columbia Fire & Rescue, maintaining the City Council as the appellate body.

### Comparison to 2018 IFC:

- 2018 adoption included Appendices B & C.
- 2024 adoption retains Appendix B and adopts Appendix C with a **+100-ft spacing allowance** under local amendment.
- Strengthens local flexibility under the Fire Marshal while aligning with ISO fire-flow methodology and the City’s long-term water-system improvements.

### Implementation:

Effective immediately upon passage and publication.

### Recommendation:

Approval is recommended by Columbia Fire & Rescue to maintain alignment with state-adopted building codes, ISO methodology, and the City’s evolving water-supply capacity.

— *End of Summary* —



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kim Dale, Assistant City Recorder, [kdale@columbiatn.com](mailto:kdale@columbiatn.com) , 931-560-1579

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**AGENDA ITEM TITLE: 2ND CONSIDERATION OF ORDINANCE NO. 4569 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT PROPERTY TAXES**

**RECOMMENDATION:** Approve Ordinance No. 4569 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 2024 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  
2024 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 2024 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 \_\_\_\_\_, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER - MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL - CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
TONY MASSEY - CITY MANAGER

Passed on 1<sup>st</sup> Consideration: \_\_\_\_\_  
Passed on 2<sup>nd</sup> Consideration: \_\_\_\_\_



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kim Dale, Assistant City Recorder, [kdale@columbiatn.com](mailto:kdale@columbiatn.com) , 931-560-1579

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**AGENDA ITEM TITLE: 2ND CONSIDERATION OF ORDINANCE NO. 4570 – AN ORDINANCE PROVIDING FOR THE COLLECTION OF 2024 DELINQUENT SPECIAL ASSESSMENTS**

**RECOMMENDATION:** Approve Ordinance No. 4570 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 City Attorney with a certified list of delinquent 2024 special assessments. Upon receipt of said list, the City 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  
2024 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 City Attorney a certified list of real property within the City of Columbia on which special assessments for the year 2024 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 City 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.

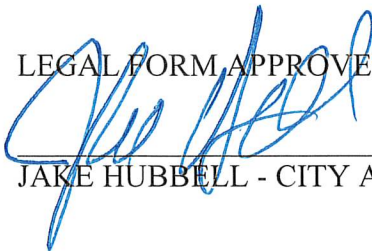
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY  
OF COLUMBIA, TENNESSEE, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER – MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI - CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL - CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
TONY MASSEY - CITY MANAGER

Passed on 1<sup>st</sup> Consideration: \_\_\_\_\_  
Passed on 2<sup>nd</sup> Consideration: \_\_\_\_\_



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Thad Jablonski, Assistant City Manager/CFO, tjablonski@columbiatn.gov, 931.560.1580

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**AGENDA ITEM TITLE:** 2<sup>ND</sup> CONSIDERATION OF ORDINANCE NO. 4571 – AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL, CAPITAL PROJECTS, AND GRANTS FUNDS

**RECOMMENDATION:** Approve Ordinance No. 4571 on second consideration.

**INFORMATION:** The proposed ordinance is the second amendment to the FY 2026 Appropriation Ordinance, impacting the General, Capital Projects, and Grants Funds.

Within this budget amendment, the following items are included:

- Reappropriate and carry forward street paving funds (\$29,192) from FY 2025,
- Budget reappropriation of Fire Station No. 1 owner expenses totaling \$30,000 in Capital Projects,
- Budget FY2026 THSO Grant funds totaling \$28,442 in Grants Fund.

Added in advance of second consideration:

- Transfer \$10,000 from General Gov't to Legal,
- Budget increase to reserves for tourism enhancement totaling \$60,417,
- Budget transfer and expense from Tourism Enhancement/General Reserves 50/50 for the CMO and Tourism portions office improvements totaling \$27,079.50,
- Reappropriate funds for Downtown Improvement Grant (DIG) project totaling \$296,250 in the current fiscal year.

A detailed schedule of items included within this budget amendment is attached. This amendment increases the City's total budget for FY 2026 by \$806,949 to \$183,127,940.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report, Ordinance No. 4571, Supporting Documents, Budget Summary.

ORDINANCE NO. 4571 (AS AMENDED)

AN ORDINANCE TO AMEND THE FISCAL YEAR 2025-2026 BUDGET ORDINANCE  
NO. 4544, AS AMENDED, PROVIDING FOR REVISIONS TO THE GENERAL,  
CAPITAL PROJECTS, AND GRANTS FUNDS

BE IT ORDAINED BY THE CITY OF COLUMBIA, TENNESSEE:

Section 1: That Ordinance No. 4544, the same being the Appropriation Ordinance for the City of Columbia for the Fiscal Year July 1, 2025 through June 30, 2026, be amended. That the total budget appropriation for the fiscal year be increased from \$182,320,991 to \$183,127,940, an increase of \$806,949.

Section 2: That the budget appropriations shall be revised as follows:  
General Government total of \$15,716,553 be amended to \$15,840,631, an increase of \$124,077.

Legal total of \$295,594 be amended to \$305,594, an increase of \$10,000.

Parks total of \$5,158,260 be amended to \$5,158,792, an increase of \$532.

Capital Projects total of \$13,432,941 be amended to \$13,534,489, an increase of \$101,548.

Grants total of \$2,028,213 be amended to \$2,599,006, an increase of \$570,792.

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 19<sup>th</sup> day of November, 2025, 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.

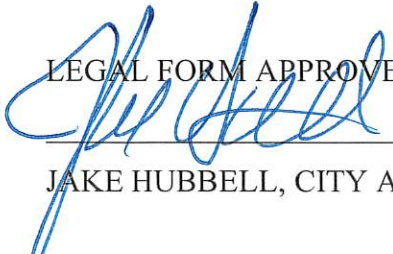
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, THIS THE 11th DAY OF DECEMBER, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY, CITY MANAGER

Passed on 1<sup>st</sup> Consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> Consideration: \_\_\_\_\_

**Summary of Appropriation Amendment #2**  
**2nd Consideration - December 11th (12/11/25)**

**General City Admin**

Reappropriate and carry forward street paving funds from FY 2025	29,192.32
<b>Total General City Admin</b>	<b>\$ 29,192.32</b>

**TOTAL GENERAL FUND \$ 29,192.32**

**Capital Projects**

Budget reappropriation of Fire Station No. 1 owner expenses remaining	30,000.00
<b>Total Capital Projects</b>	<b>\$ 30,000.00</b>

**Grants**

Budget FY2026 THSO Grant	28,442.32
Reappropriate and carry forward Iron Bridge Road engineering from FY 2025	-
<b>Total Grants</b>	<b>\$ 28,442.32</b>

**Total Increase - All Funds (First Consideration) \$ 87,634.64**

**General City Admin**

Transfer funds to Legal-Professional Services	(10,000.00)
Budget increase to reserves for tourism enhancement	60,417.00
Budget reduction to reserves to transfer to CPF	(13,539.75)
Budget reduction to reserves to transfer to CPF	(13,539.75)
Budget transfer to Capital Projects	27,079.50
Budget transfer to Capital Projects	44,468.00
<b>Total General City Admin</b>	<b>\$ 94,885.00</b>

**Legal**

Budget increased funds for Professional Services	10,000.00
<b>Total Legal</b>	<b>\$ 10,000.00</b>

**Parks**

Establish budget for Mid-State Classic	45,000.00
Budget transfer for Backyard Lawn Master - Meridian Pergola	(44,468.00)
<b>Total Parks</b>	<b>\$ 532.00</b>

**TOTAL GENERAL FUND \$ 105,417.00**

**Capital Projects**

Budget City Hall 3rd floor office Renovation - CMO portion	13,539.75
Budget City Hall 3rd floor office Renovation - Tourism portion	13,539.75
Budget Backyard Lawn Master - Meridian Pergola	44,468.00
<b>Total Capital Projects</b>	<b>\$ 71,547.49</b>

**Grants Fund**

Reappropriate funds for Downtown Improvement Grant (DIG)	296,250.00
Reappropriate funds for Tourism Grant - Paddle craft boat launch	246,100.00
<b>Total Grants Fund</b>	<b>\$ 542,350.00</b>

**Total Increase - All Funds (Second Consideration) \$ 719,314.49**

**Total Increase - All Funds (First and Second Consideration) \$ 806,949.13**

**CITY OF COLUMBIA**  
**FY 2026 APPROPRIATION AMENDMENT #2**  
**Second Consideration 12/11/25**

**1) Reappropriate and carry forward street paving funds from FY 2025**

**Increase Revenues**

11037110      \$    29,192.32    Prior Year Revenue

**Increase Expenditures**

11041900-OC268    \$    29,192.32    General Govt - Street Paving

**2) Budget 2026 THSO Grant**

**Increase Revenues**

322-33208      \$    28,442.32    2026 THSO Grant

**Increase Expenditures**

322-42147-OC110    \$    14,250.00    Grant Fund - JAG Grant - Canine

322-42147-OC280    \$        750.00    Grant Fund - JAG Grant - Canine

322-42147-OC320    \$    13,442.32    Grant Fund - JAG Grant - Canine

\$    28,442.32    Total

**3) Budget reappropriation of Fire Station No. 1 owner expenses remaining**

**Increase Revenues**

311-37110      \$    30,000.00    Prior Year Revenue

**Increase Expenditures**

31142210-OC920    \$    30,000.00    Grant Fund - JAG Grant - Operating Supplies

Items added for Second Consideration on 12/11/25

**4) Establish budget for Mid-State Classic**

**Increase Revenues**

110-37110      \$    24,000.00    Prior Year Revenue (PY sponsorships)

110-34752      \$    21,000.00    Mid State Classic-Ticket Sales

\$    45,000.00    Total

**Increase Expenditures**

110-44490-OC290    \$    18,000.00    Mid State Classic-Other Services & Charges

110-44490-OC320    \$    20,000.00    Mid State Classic-Operating Supplies

110-44490-OC530    \$        7,000.00    Mid State Classic-Rentals

\$    45,000.00    Total

**5) Budget funds and transfer for Backyard Lawn Master - Meridian Pergola**

**Decrease Expenditures**

11044480-OC269    \$    44,468.00   Parks-ARC - Repairs

**Increase Expenditures**

11041900-OC766    \$    44,468.00   General Gov't - Transfer to CPF

**Increase Revenues**

31137940            \$    44,468.00   Transfer From General Fund\*

**Increase Expenditures**

31144480-OC929    \$    44,468.00   CPF-ARC - Other Buildings

**6) Reappropriate funds for Tourism Grant - Paddle craft boat launch**

**Increase Revenues**

322-33455            \$    100,000.00   Tourism Enhancement Grant

322-37110            \$    146,100.00   Prior Year Revenue

                          \$    246,100.00   Total

**Increase Expenditures**

32244410-OC920    \$    246,100.00

**7) Transfer/budget funds for Legal-Professional Services**

**Decrease Expenditures**

11041900-OC800    \$    10,000.00   General Govt - Misc.-Reserves

**Increase Expenditures**

110-41200-OC250    \$    10,000.00   Legal - Professional Services

**8) Budget increase to reserves for tourism enhancement**

**Increase Revenues**

110-37110            \$    60,417.00   Prior Year Revenue

**Increase Expenditures**

11041950-OC800    \$    60,417.00   General Govt - Tourism-Reserves

**9) Transfer/budget funds for City Hall 3rd floor office Renovation**

Budget transfer for tourism/CMO portion

**Decrease Expenditures**

11041950-OC800	\$	13,539.75	General Govt - Tourism-Reserves
11041900-OC800	\$	13,539.75	General Govt - Misc.-Reserves

**Increase Expenditures**

11041900-OC766	\$	27,079.50	Tsf to CPF
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**Increase Revenues**

31137940	\$	27,079.50	Transfer From General Fund*
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**Increase Expenditures**

31141320-OC939	\$	13,539.75	CPF-ARC - Other Buildings
31141950-OC939	\$	13,539.75	CPF-ARC - Other Buildings

**10) Reappropriate funds for Downtown Improvement Grant**

**Increase Revenues**

322-33456	\$	296,250.00	Downtown Improvement Grant
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**Increase Expenditures**

32241960-OC912	\$	296,250.00	Downtown Improvement Grant Project
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**FY 2026 Budget Summary - AA#2**

12/11/2025						
		SERVICES &		CAPITAL	DEBT	AA#2
Departments	PERSONNEL	SUPPLIES	TRANSFERS	OUTLAY	SERVICE	FY 2026
City Council	\$98,627	\$472,900	\$0	\$0	\$0	\$571,527
Legal Services	\$278,494	\$27,100	\$0	\$0	\$0	\$305,594
Management Info Systems	\$409,408	\$395,455	\$0	\$0	\$0	\$804,863
City Manager	\$658,956	\$301,888	\$0	\$0	\$0	\$960,844
Finance & City Recorder	\$1,278,695	\$62,398	\$0	\$0	\$0	\$1,341,093
Human Resources	\$215,082	\$37,488	\$0	\$0	\$0	\$252,570
General City Admin	\$1,641,812	\$6,180,857	\$8,017,962	\$0	\$0	\$15,840,631
Police	\$10,121,754	\$1,949,721	\$0	\$0	\$0	\$12,071,475
Fire	\$9,207,355	\$886,085	\$0	\$0	\$0	\$10,093,440
Streets & Maintenance	\$3,621,471	\$846,563	\$0	\$0	\$0	\$4,468,034
Development Services	\$2,415,861	\$465,860	\$0	\$0	\$0	\$2,881,721
Parks & Recreation	\$3,946,607	\$1,212,185	\$0	\$0	\$0	\$5,158,792
<b>Total General Fund</b>	<b>\$33,894,122</b>	<b>\$12,838,499</b>	<b>\$8,017,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,750,583</b>
State Street Aid Fund	\$0	\$1,646,823	\$2,286,021	\$0	\$0	\$3,932,844
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	\$50,000	\$0	\$171,053
Solid Waste (Sanitation) Fund	\$2,031,235	\$2,356,077	\$510,600	\$0	\$0	\$4,897,912
Debt Service Fund	\$0	\$0	\$0	\$0	\$1,338,969	\$1,338,969
Capital Projects Fund	\$0	\$500,000	\$0	\$13,034,489	\$0	\$13,534,489
Grants Fund	\$0	\$745,000	\$0	\$1,854,006	\$0	\$2,599,006
Wastewater (Sewer) Fund	\$4,341,608	\$6,327,963	\$0	\$83,520,556	\$7,492,959	\$101,683,086
<b>Grand Total</b>	<b>\$40,266,965</b>	<b>\$24,715,416</b>	<b>\$10,854,582</b>	<b>\$98,459,050</b>	<b>\$8,831,928</b>	<b>\$183,127,940</b>



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** 2ND CONSIDERATION OF ORDINANCE NO. 4572 - AN ORDINANCE AMENDING ORDINANCE NO. 3761 AS PREVIOUSLY AMENDED BY ORDINANCE NUMBERS 3815, 3884, AND 3917 AS IT PERTAINS TO POST-65 SUPPLEMENTAL HEALTHCARE INSURANCE BENEFITS FOR EMPLOYEES HIRED AFTER JUNE 30, 2012

**RECOMMENDATION:** Approve Ordinance No. 4572 on second consideration.

**INFORMATION:** Employees under the old "Rule of Eighty" retirement plan have an additional benefit regarding retiree health/pharmaceutical insurance.

They enjoy being able to enroll in the City's retiree supplemental plan to Medicare Plan A/B and Plan D (pharmaceutical). It is at no cost to the retiree. Spouses are not included. This is a fully insured supplemental plan (Aetna) and not part of the City's self-insured health plan.

To be currently eligible for the supplemental plan an employee must:

- Be under the old pension plan.
- Be at least 65 years old.
- Have five years continuous service up to age 65 or beyond; and
- They must be enrolled in the city's self-insured health plan for at least one year leading up to retirement.

Staff has reviewed this and would like to recommend the benefit be extended to all City employees. The eligibility would be based on the same criteria mentioned above.

If this had been in place the last 5 years, 6 employees would have been eligible to enroll. Staff has discussed this with Aetna representatives, and they have indicated there would be no increase to the premium.

This would correct an inequity in employee benefits and help with employee retainage.

This was mentioned to the Trustees Board at their October meeting and there were no objections.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report, Ordinance No. 4572.

**AN ORDINANCE AMENDING ORDINANCE NO. 3761 AS PREVIOUSLY AMENDED BY ORDINANCE NUMBERS 3815, 3884, AND 3917 AS IT PERTAINS TO POST-65 SUPPLEMENTAL HEALTHCARE INSURANCE BENEFITS FOR EMPLOYEES HIRED AFTER JUNE 30, 2012**

WHEREAS, the Trustees of the City of Columbia, Tennessee Employees' Retirement Plan have recommended to the City Council that post-65 supplemental healthcare insurance benefits be extended to employees hired after June 30, 2012.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF COLUMBIA:

**Section 1:** That Ordinance Number 3761 as previously amended by Ordinance Numbers 3815, 3884, and 3917 be amended by deleting paragraph two (2) of such Ordinance as amended by Ordinance 3917 and replacing such paragraph with a new paragraph two (2) as follows:

Paragraph 2. That the City of Columbia shall continue paying healthcare insurance premiums for all retirees of the City of Columbia, Tennessee Employees' Retirement Plan hired on or before June 30, 2012, who retire after July 1, 1989 and who are eligible for immediate monthly benefits on their "Normal Retirement Date" as defined in the City of Columbia Employees' Retirement Plan. The City of Columbia shall pay post-65 supplemental healthcare insurance premiums for employees of the City of Columbia hired after June 30, 2012 who retire from the City of Columbia after January 1, 2026 and meet the following criteria: (a) are full time or part-time eligible employees (b) were employed by the City of Columbia for the five years immediately preceding retirement and are at least sixty-five (65) years of age (c) elected medical benefits with the City of Columbia for the year immediately preceding his or her retirement (d) elected both Medicare Part A and Medicare Part B when enrolling in Medicare. For purposes of this Ordinance part time eligible employees are elected city officials, city judge, city prosecutor, and city attorney.

**Section 2:** That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

**Section 3:** This Ordinance shall take effect on January 1, 2026.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA,  
TENNESSEE, this the \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY, CITY MANAGER

Passed on 1<sup>st</sup> consideration \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Paul Keltner, AICP, Development Services Director   pkeltner@columbiatn.gov   931-560-1560

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**AGENDA ITEM TITLE:** 1<sup>ST</sup> CONSIDERATION ON ORDINANCE NO. 4563 - AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND - WARD 3.

**RECOMMENDATION:** Approve Ordinance 4563 on first consideration.

**INFORMATION:** The applicant is requesting approval for a preliminary PUD Master Plan consisting of a multi-family and townhome development consisting of 94 units. This is a reduction from the previously approved plan approved in 2019. The Planning Commission reviewed this request and recommended approval by a vote of 6-0 at the September 10, 2025 meeting. City Council reconsidered this at their November 13, 2025 meeting.

**CERTIFICATION:** N/A

**ATTACHMENTS:** Ordinance 4563; Exhibit A; Exhibit B; DS Staff Report.

**AN ORDINANCE TO AMEND ORDINANCE NO. 4400 - THE SAME BEING THE ZONING ORDINANCE OF THE CITY OF COLUMBIA, TENNESSEE BY ADOPTING THE WATERS EDGE AT TAYLOR LANDING PRELIMINARY PUD MASTER PLAN FOR TAX MAP 90 PARCEL 7.12, LOCATED OFF RIVER ROAD AND TAYLOR BEND.**

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 adopting the Preliminary PUD Master Plan for Waters Edge at Taylor Landing at Tax Map 90 Parcel 7.12, located off River Road and Taylor Bend.

Section 2: Said Planned Unit Development Master Plan is located in the Ninth Civil District of Maury County, Tennessee, within the corporate limits of the City of Columbia. The Waters Edge at Taylor Landing Preliminary 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 10th day of September, 2025, and after a public hearing held on the 11th day of December, 2025, with notice of said hearing being given in Main Street Maury of Columbia, Tennessee, twenty-one (21) 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.

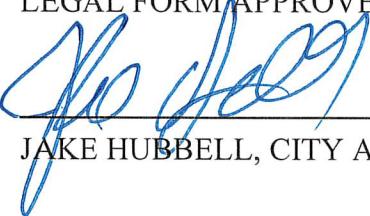
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF THE CITY OF COLUMBIA, TENNESSEE, This the 8th day of January, 2026.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY – CITY MANAGER

Passed on 1<sup>st</sup> consideration \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_

# WATERS EDGE

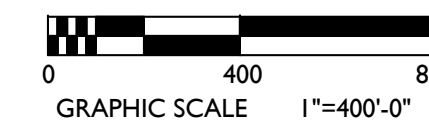
## PRELIMINARY PUD MASTER DEVELOPMENT PLAN

INTERSECTION OF RIVER ROAD AND TAYLOR BEND ROAD  
COLUMBIA, TENNESSEE

**OWNER:**  
BRENT CAMPBELL  
1187 GLENBROOK DR  
FRANKLIN, TN 37064



LOCATION MAP



### SHEET INDEX

C0.0	COVER SHEET
C1.0	SURVEY
C2.0	PRELIMINARY PUD MASTER DEVELOPMENT PLAN
C3.0	CONCEPTUAL GRADING, STORM, UTILITIES
L1.0	TREE CANOPY COVERAGE
L1.1	CODE MINIMUM LANDSCAPE PLAN
A1.0	ARCHITECTURAL ELEVATIONS





- NOTES**
1. THE INFORMATION SHOWN ON THIS PLAN IS BASED UPON THE TENNESSEE STATE NAD83 COORDINATE SYSTEM.
  2. NO PROPOSED BUILDINGS FALL WITHIN THE 100 YEAR FLOODPLAIN, PER THE FEMA FIRM MAP NUMBER 4719C0170E EFFECTIVE APRIL 16, 2007.
  3. PORTIONS OF EXISTING SEWER LINE TO BE ABANDONED. LINE TO BE FILLED WITH CLASS C FLOWABLE FILL AND REMOVED FROM THE EXISTING LIVE SYSTEM WITH PROPER CONCRETE PATCHING.



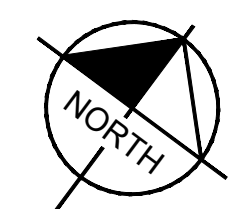
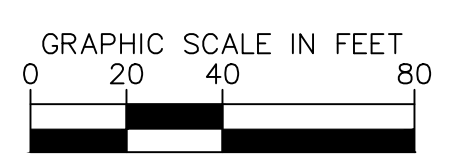
**WATERS EDGE  
REVISED PRELIMINARY PUD DEVELOPMENT PLAN**  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: SEPTEMBER 23, 2025

Revision Date

△	
△	
△	



OVERALL EXISTING CONDITIONS

**C1.0**

the Ninth (9<sup>th</sup>) Civil District of Maury County, city of  
 as follows:  
 plat entitled "Waters Edge at Taylor Bend" of record  
 county, Tennessee which plat reference is hereby  
 ty.  
 ciates to verify the accuracy of the property lines.



FRONTAGE CALCULATIONS			
BUILDING SITE	BUILDING TYPE	BUILDING SITE WIDTH	FRONTAGE BUILD-OUT
1	TOWNHOME	20 LF	20 LF; 100%
2	TOWNHOME	20 LF	20 LF; 100%
3	TOWNHOME	20 LF	20 LF; 100%
4	TOWNHOME	20 LF	20 LF; 100%
5	TOWNHOME	20 LF	20 LF; 100%
6	TOWNHOME	20 LF	20 LF; 100%
7	TOWNHOME	20 LF	20 LF; 100%
8	TOWNHOME	20 LF	20 LF; 100%
9	TOWNHOME	20 LF	20 LF; 100%
10	TOWNHOME	20 LF	20 LF; 100%
11	TOWNHOME	20 LF	20 LF; 100%
12	TOWNHOME	20 LF	20 LF; 100%
13	LARGE MULTI-FAMILY 1	91.5 LF	89 LF; 97%
14	LARGE MULTI-FAMILY 2	137.3 LF	118 LF; 86%
15	LARGE MULTI-FAMILY 3	97.8 LF	79 LF; 81%
16	SMALL MULTI-FAMILY 1	46 LF	26 LF; 56% **
17	LARGE MULTI-FAMILY 4	170.4 LF	135 LF; 79%

\*\* IF WITH FINAL ARCHITECTURE AT FINAL MASTER DEVELOPMENT PLAN, THIS FRONTAGE BUILD-OUT IS STILL BELOW 60% MINIMUM. APPLICANT WILL SEEK AN ADMINISTRATIVE ADJUSTMENT FOR THE 4% (OR 1.6) NEEDED TO COMPLY.

**BUILDING SITES:**  
**PRINCIPAL STRUCTURE SETBACKS:**  
 FRONT SETBACK PUD-MU STANDARD: 0'-20'  
 PROVIDED SETBACK: 10'-13' TOWNHOMES; 10'-15' LARGE MULTI-FAMILY;

FRONT SETBACK SECONDARY PUD-MU STANDARD: 0'-20'  
 PROVIDED SETBACK: 4' LARGE MULTI-FAMILY

SIDE SETBACK PUD-MU STANDARD: 0' MIN. ATTACHED; OTHERWISE 10' - 24'  
 PROVIDED SETBACK: 0; 10' MIN. - 24' MAX.  
 REAR SETBACK: NOT REGULATED

ENFRONTMENT PUD-MU STANDARD: UP TO 20% OF BUILDING SITE ARE ALLOWED TO FRONT PEDESTRIAN WAYS INSTEAD OF THOROUGHFARES.  
 TOTAL NUMBER OF BUILDING SITES: 17  
 BUILDING SITES ENFRONTING PEDESTRIAN WAYS: 2 (12% OF BUILDING SITES)  
 BUILDING SITES 16 AND 17 ENFRONT PEDESTRIAN WAYS.

**PARKING SUMMARY:**  
 TOTAL DWELLING UNITS: 94 UNITS  
 REQUIRED MINIMUM PARKING RATIO: 2 SPACES PER UNIT  
 REQUIRED CIVIC SPACE PARKING: 1 SPACE PER 5,000 SF OF REQUIRED CIVIC SPACE

TOTAL REQUIRED PARKING: 188 PARKING RESIDENTIAL SPACES; 3 CIVIC PARKING SPACES  
 TOTAL PROVIDED: 209 SPACES  
 TOWNHOMES: 16 COVERED CARPORT SPACES PROVIDED ON-LOT, 4 GARAGE SPACES (10' X 20)  
 SMALL MULTI-FAMILY BUILDING 1: 7 GARAGE SPACES (10'X20)  
 SURFACE PARKING: 175 SPACES  
 ON-STREET PARKING: 34 SPACES

TOTAL CIVIC SPACE: 0.31 AC  
 REQUIRED 5% OF GROSS SITE AREA: 0.25 AC  
 PROVIDED: 0.31AC (6.2%)  
 POCKET PARK - TO INCLUDE COMMUNITY AMENITIES SUCH AS A POOL, PATIO AND GRILLING AREA, AND DOG PARK.

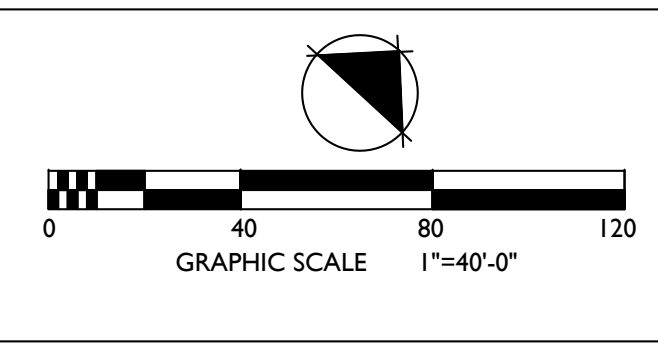


DEVELOPMENT PLANNING AND LANDSCAPE ARCHITECTURE

**WATERS EDGE**  
**PRELIMINARY PUD DEVELOPMENT PLAN**  
 RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: MAY 29, 2025  
 Revision Date  
 1. 6.16.2025 - staff comment  
 2. 8.18.2025 - staff comment  
 3. 9.24.25 - conditions of approval

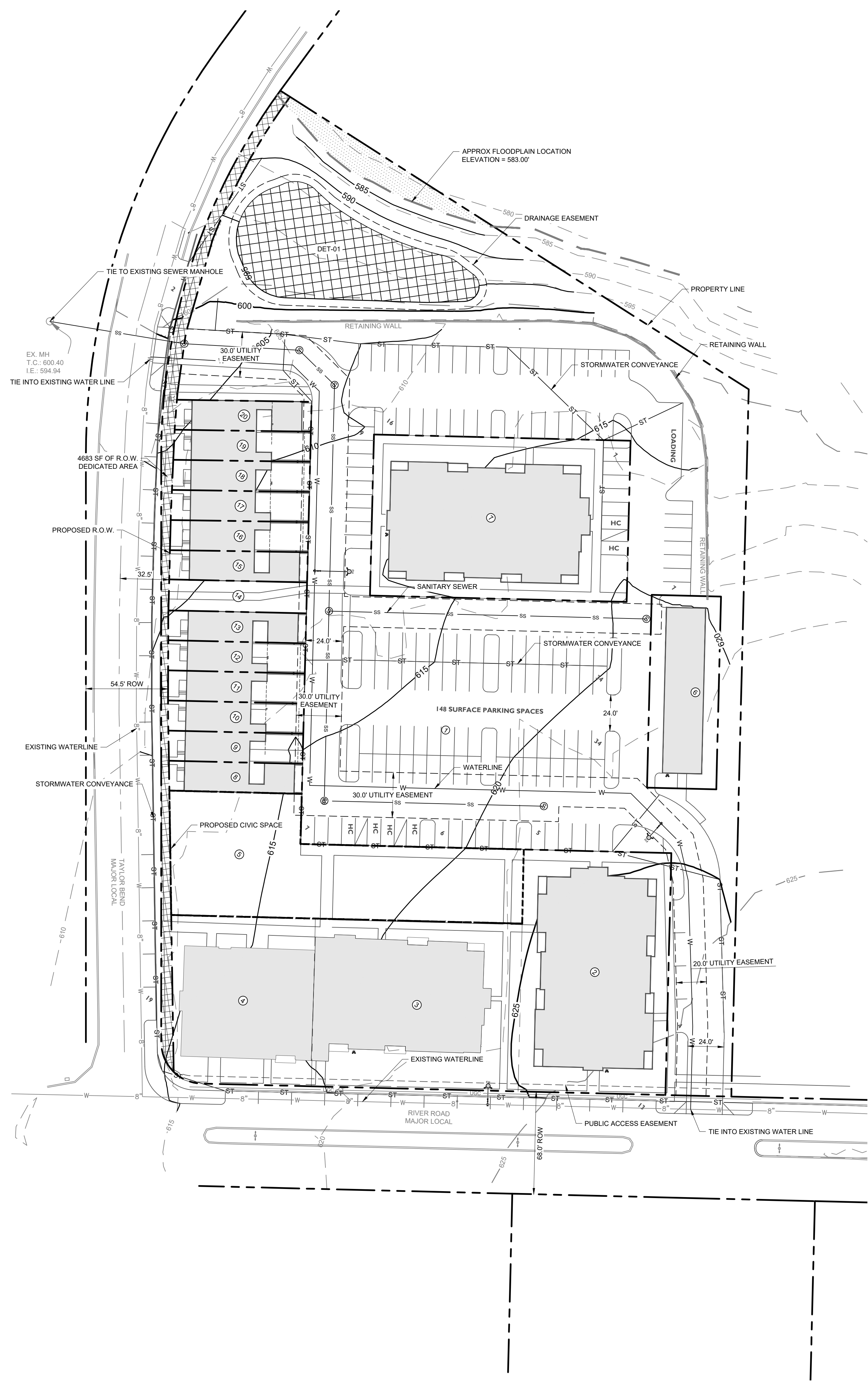


**NOTES**

1. THE INFORMATION SHOWN ON THIS PLAN IS BASED UPON THE TENNESSEE STATE NAD83 COORDINATE SYSTEM.
2. NO PROPOSED BUILDINGS FALL WITHIN THE 100 YEAR FLOODPLAIN, PER THE FEMA FIRM MAP NUMBER 47119C0170E EFFECTIVE APRIL 16, 2007.
3. SITE TO BE SERVED VIA PRIVATE TRASH SERVICE

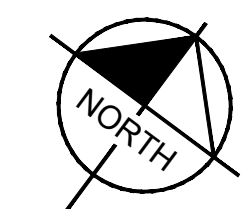
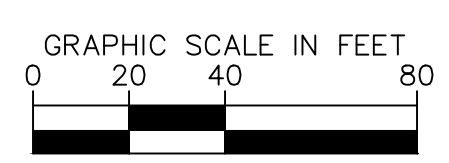
**RETAINING WALL NOTE**

EXISTING RETAINING WALL TO BE EXAMINED AND CERTIFIED PRIOR TO FINAL CONSTRUCTION DOCUMENTS.



**PARCEL AREA TABLE**

PARCEL #	AREA (SF)
1	111133.28
2	15717.92
3	15298.24
4	10372.75
6	7808.00
7	15729.00
8	1750.62
9	1786.21
10	1803.93
11	1815.03
12	1824.68
16	1838.93
17	1837.02
18	1829.99
19	1822.81
20	1801.48



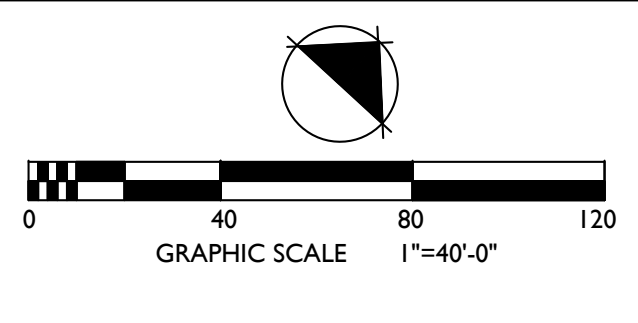
WATERS EDGE  
REVISED PRELIMINARY PUD DEVELOPMENT PLAN  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: SEPTEMBER 23, 2025  
Revision Date

- △
- △
- △

CONCEPTUAL GRADING  
STORM AND UTILITIES



DEVELOPMENT PLANNING AND  
LANDSCAPE ARCHITECTURE

**WATERS EDGE**  
**PRELIMINARY PUD DEVELOPMENT PLAN**  
RIVER ROAD & TAYLOR BEND RD, COLUMBIA TN



Date: MAY 29, 2025  
Revision Date  
1. 6.16.2025 - staff comment  
2. 8.18.2025 - staff comment  
3. 9.24.25 - conditions of approval

CANOPY  
COVERAGE  
SHEET  
**L1.0**

REQUIRED LANDSCAPE CALCULATIONS:

THIS LANDSCAPE PLAN HAS BEEN DESIGNED TO MEET THE MINIMUM REQUIREMENTS FOR THE CITY OF COLUMBIA BASED ON REQUIREMENTS OF SEC 4.3.16, 4.3.12.C, 4.3.1.M, AND 5.2.3.

SEC 4.3.12.C.14 - PARKING AREA REQUIREMENTS	REQUIRED	PROVIDED
1 SHADE TREE PER PARKING ISLAND	28 SHADE TREES	30 SHADE TREES
2 SHADE TREES PER DOUBLE LENGTH ISLAND		
1 SHADE TREE PER 2,000 SF OF PARKING AREA	30 SHADE TREES	30 SHADE TREES
TOTAL PARKING AREA: 58,864 SF		

REQUIRED: NO PARKING SPACE MORE THAN 72' FROM A TREE WITHIN THE LOT  
PROVIDED: ALL PARKING SPOTS HAVE A TREE WITHIN THE REQUIRED DISTANCE

SEC 4.3.1.M - PRIVATE LANDSCAPE STANDARDS FOR PUD - MU CHARACTER DISTRICT

REQUIRED: LAYER 1 - > 3 FT, 30% OF LAYER 1 MUST BE LANDSCAPED WITH A CONTINUOUS SHRUB HEDGE ALONG FOUNDATION AT FACADE.

PROVIDED: 230 SHRUBS TO SATISFY THESE REQUIREMENTS IN LAYER 1

REQUIRED: LAYER 1 - > 15', SOD AND 1 TREE PER 50' OF FRONTAGE.

PROVIDED: 0 TREES ALONG TAYLOR BEND ROAD DUE TO LAYER 1 LESS THAN 15 FT  
6 TREES ALONG RIVER ROAD  
0 TREES BUILDING SITE 16 AND 17 DUE TO DISTANCE BEING LESS THAN 15 FT

SEC 4.3.11.H PARCEL BUFFER

NOT APPLICABLE: DEVELOPMENT DOES NOT ABUT ANY SINGLE FAMILY OR TWO-FAMILY DETACHED RESIDENTIAL DWELLINGS.

SEC 5.2.3.G PUBLIC FRONTAGES

PUBLIC FRONTAGE TREES SHALL BE PLACED A MIN. 3 FT AWAY FROM WALKWAYS AND 6 FT AWAY FROM PORCH EAVES, AWNINGS, AND SIMILAR OVERHEAD OBSTRUCTIONS  
FRONTAGE TREES NOT REQUIRED ADJACENT TO CIVIC SPACE.

PROVIDED: 10 TREES ALONG TAYLOR BEND  
0 TREES ALONG RIVER ROAD

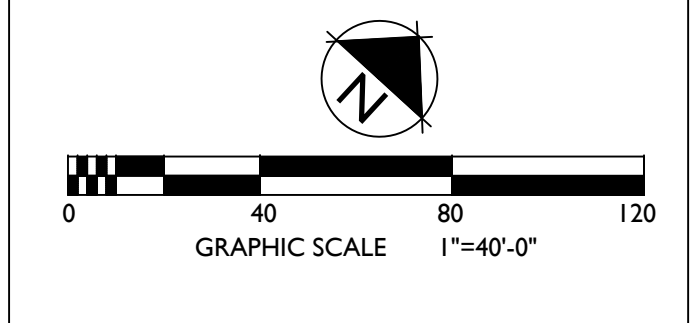
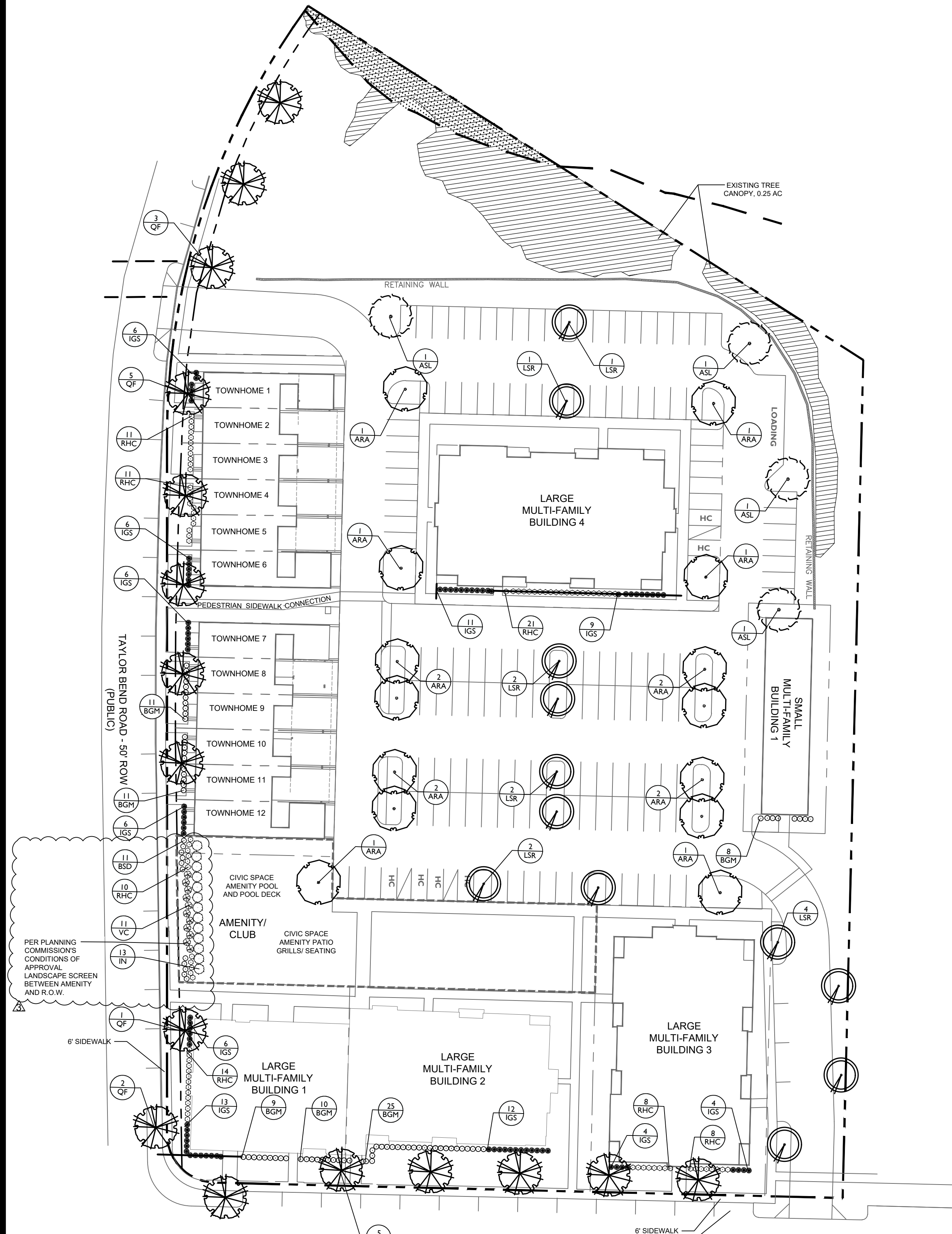
\*ROW IS AT BACK OF SIDEWALK AND DOES NOT ALLOW FOR FRONTAGE TREES\*

SEC 5.5 PROJECT BUFFERS

NOT APPLICABLE: PROPOSED PUD DEVELOPMENT IS ADJACENT TO OTHER PUD ZONED PROPERTIES

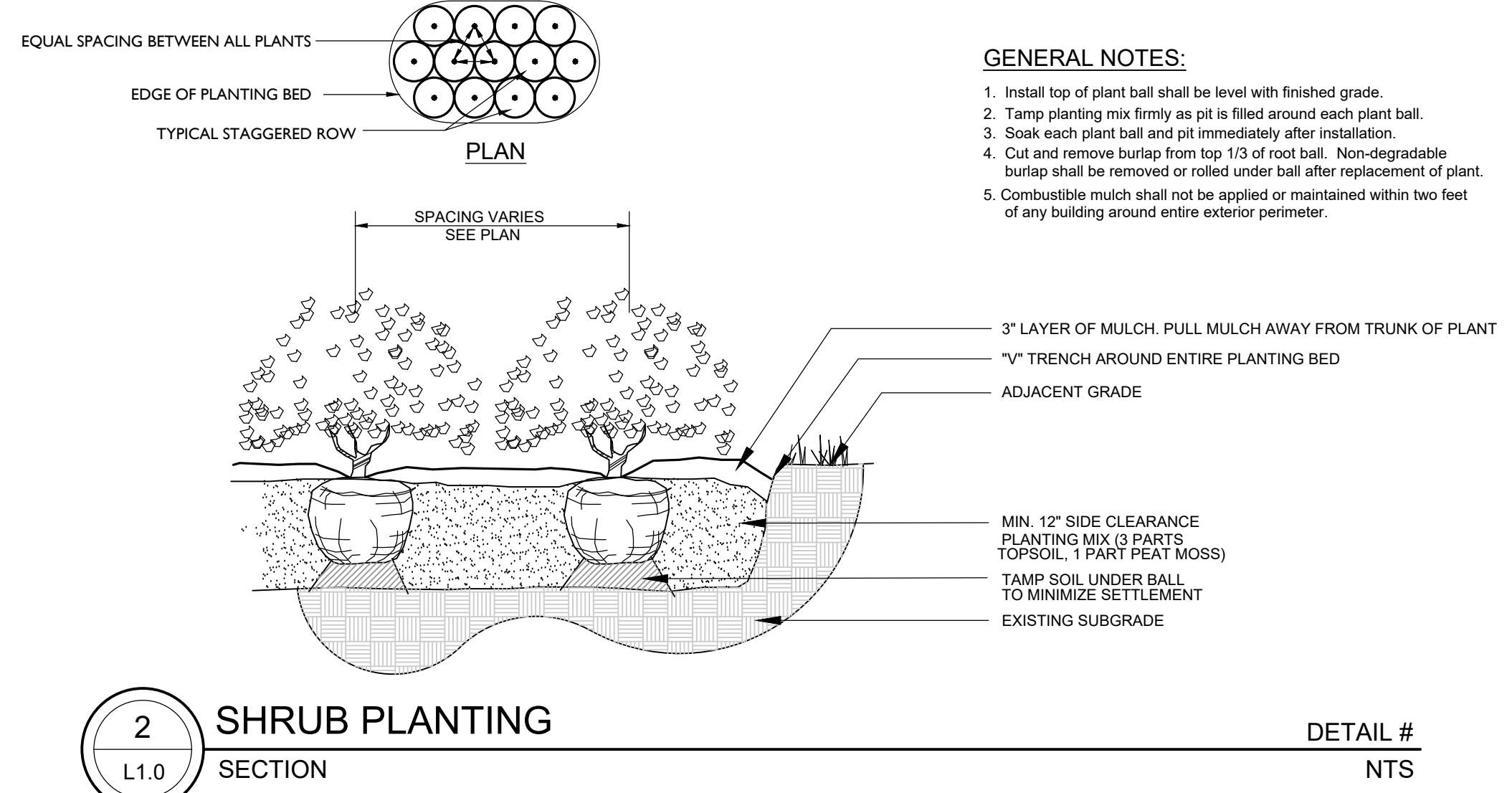
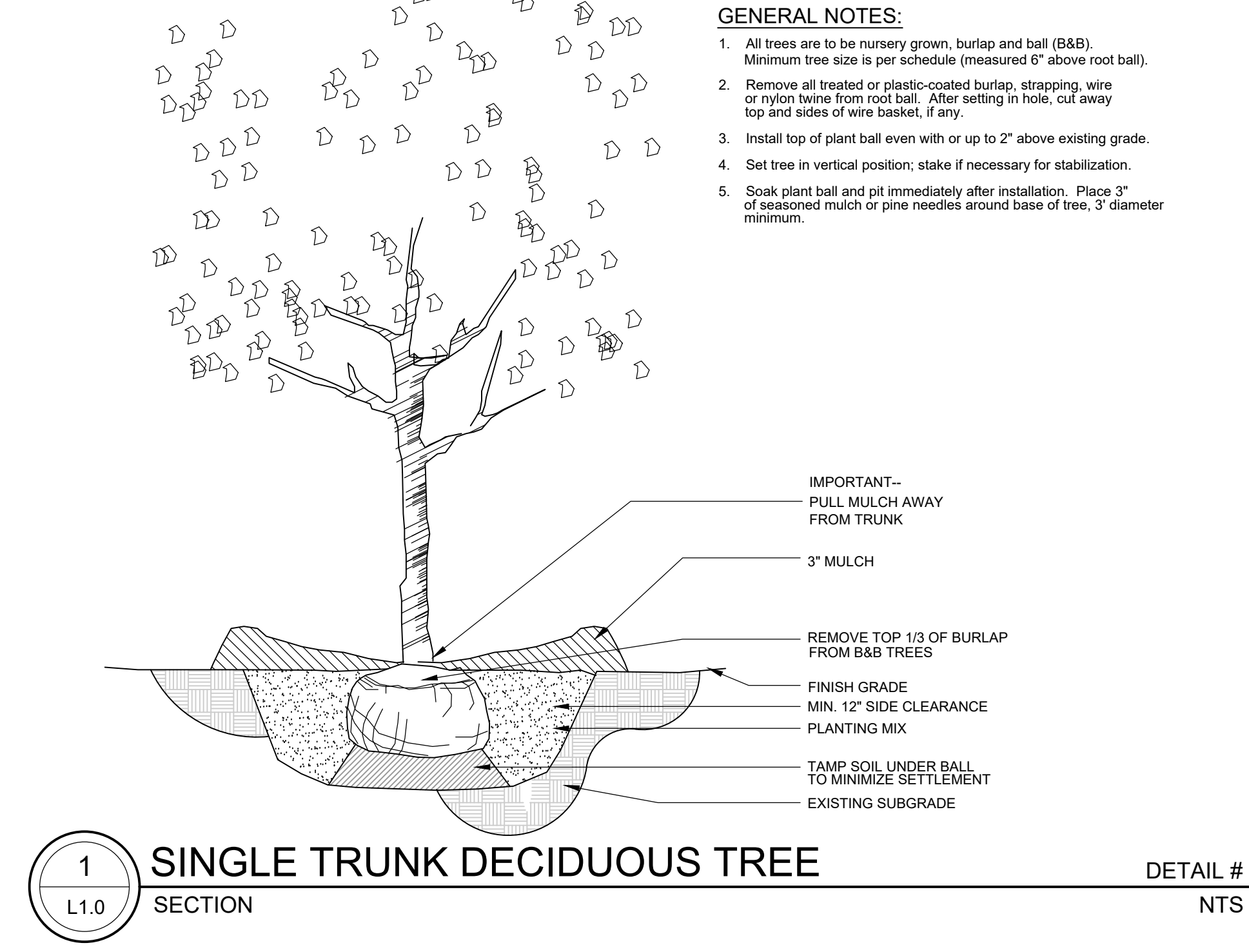
PER PLANNING COMMISSION'S CONDITIONS OF APPROVAL LANDSCAPE SCREEN BETWEEN AMENITY AND R.O.W.

09.24.2025 - conditions of approval



CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	HEIGHT	LEAF	SPACING	REMARKS
<b>CANOPY TREES</b>								
ARA	14	Acer rubrum 'Autumn Flame'	Autumn Flame Red Maple	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
ASL	4	Acer saccharum 'Legacy'	Legacy Sugar Maple	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
LSR	12	Liquidambar styraciflua 'Rotundioba'	Fruitless Narrow Sweet Gum	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	CENTRAL LEADER
QF	16	Quercus falcata	Southern Red Oak	2.5" Cal. B&B	12'-14'	DECIDUOUS	AS SHOWN	SINGLE-STRAIGHT CENTRAL LEADER
	46	(SUBTOTAL)						
<b>SHRUBS</b>								
BGM	74	Buxus x 'Green Mountain'	Green Mountain Boxwood	3 gal.	24"	EVERGREEN	36" O.C.	
IGS	83	Ilex glabra 'Shamrock'	Shamrock Inkberry Holly	3 gal.	30"	EVERGREEN	36" O.C.	
RHC	73	Rhododendron x 'Conleb'	Autumn Embers Encore Azalea	3 gal.	30"	EVERGREEN	36" O.C.	
	230	(SUBTOTAL)						

CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	HEIGHT	LEAF	SPACING
<b>SHRUBS</b>							
BSD	11	Buxus sempervirens 'Dee Runk'	Dee Runk Common Boxwood		30"	EVERGREEN	36" O.C.
IN	13	Ilex x 'Nellie R. Stevens'	Nellie R. Stevens Holly		4'	EVERGREEN	6' O.C.
RHC	11	Rhododendron x 'Conleb'	Autumn Embers Encore Azalea		24"	EVERGREEN	36" O.C.
VC	11	Viburnum x burkwoodii 'Chenaultii'	Chenault Viburnum		36"	EVERGREEN	AS SHOWN

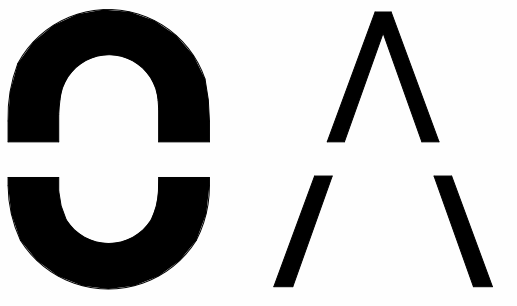
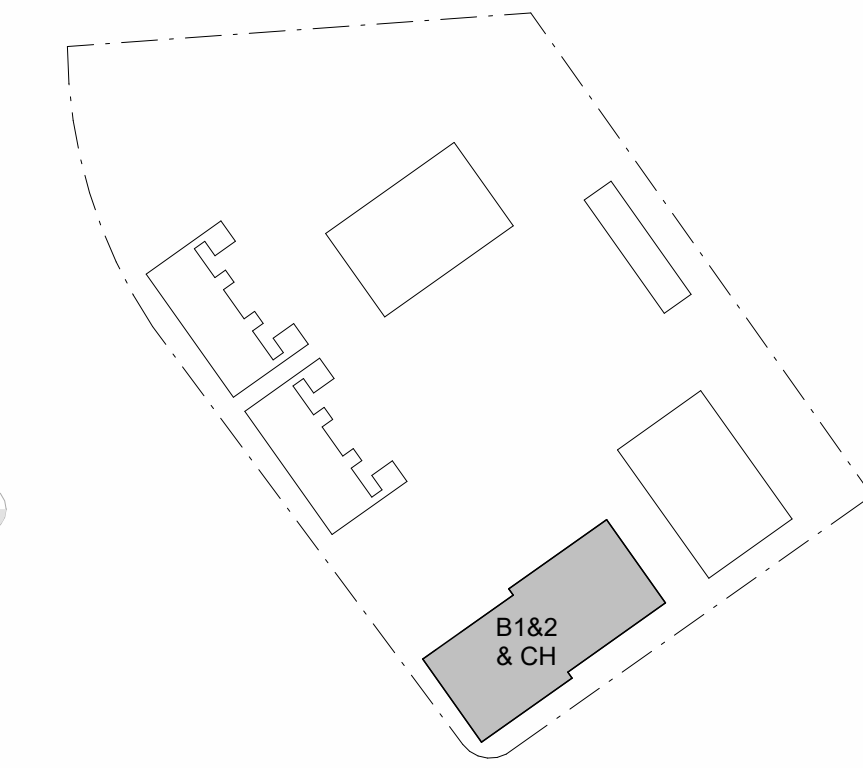


2 SHRUB PLANTING SECTION DETAIL # NTS

09.24.2025 - conditions of approval

\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5" MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4" (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.

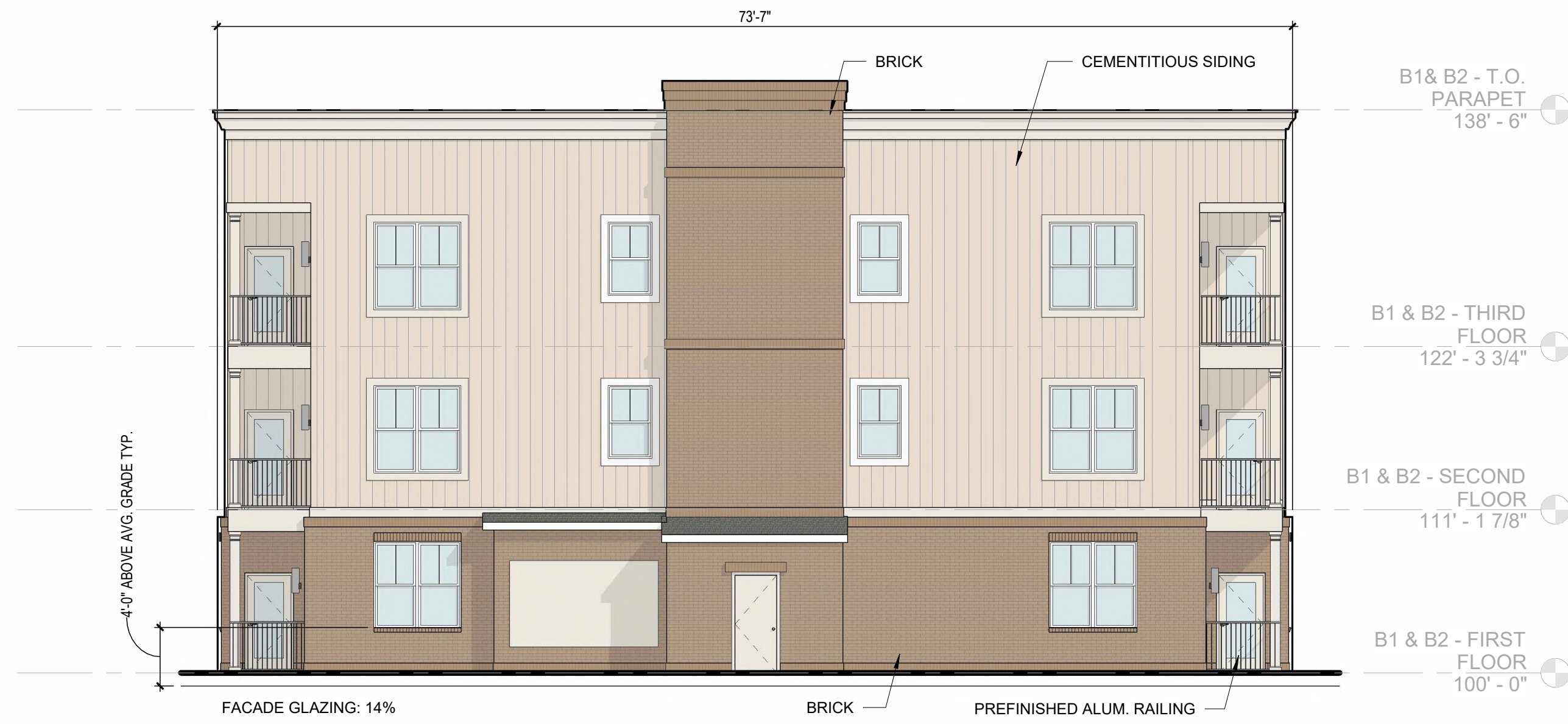
KEY PLAN



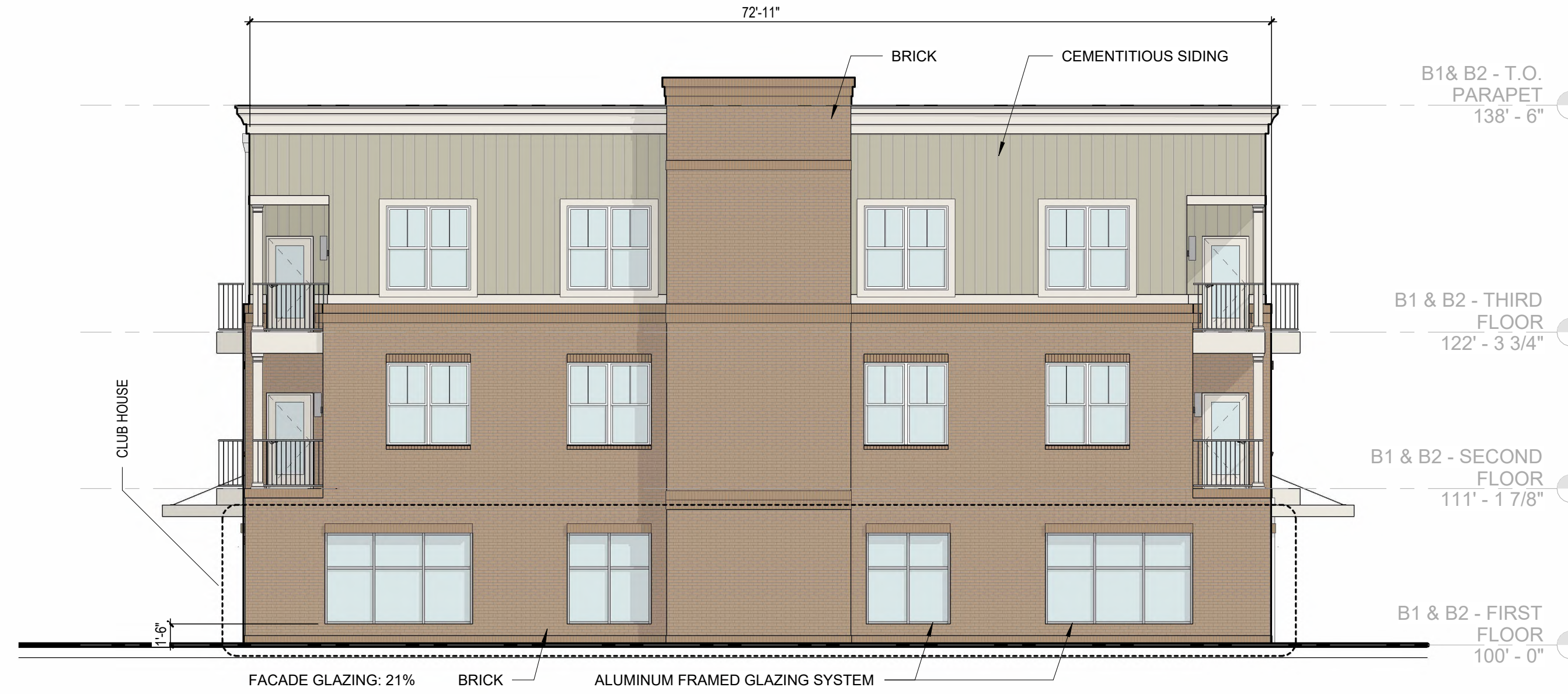
OPEN ARCHITECTURE

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NOT FOR CONSTRUCTION



3 ELEVATION BUILDING 1&2 - (FACING BLDG 3)  
A201 1/8" = 1'-0"



2 ELEVATION BUILDING 1&2 - (FACING TAYLOR'S BEND RD.)  
A201 1/8" = 1'-0"



4 ELEVATION BUILDING 1&2 - (FACING PARKING LOT)  
A201 1/8" = 1'-0"



1 ELEVATION BUILDING 1&2 - (FACING RIVER RD.)  
A201 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

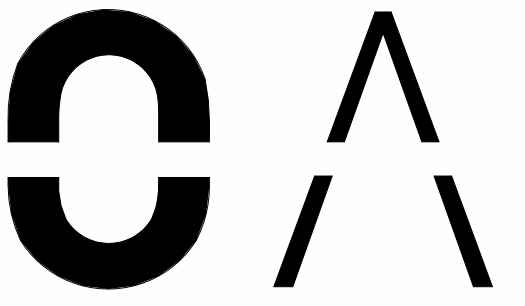
ISSUANCES

NO.	DATE	DESCRIPTION
1	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

SHEET TITLE:  
**BUILDING 1&2 ELEVATIONS**

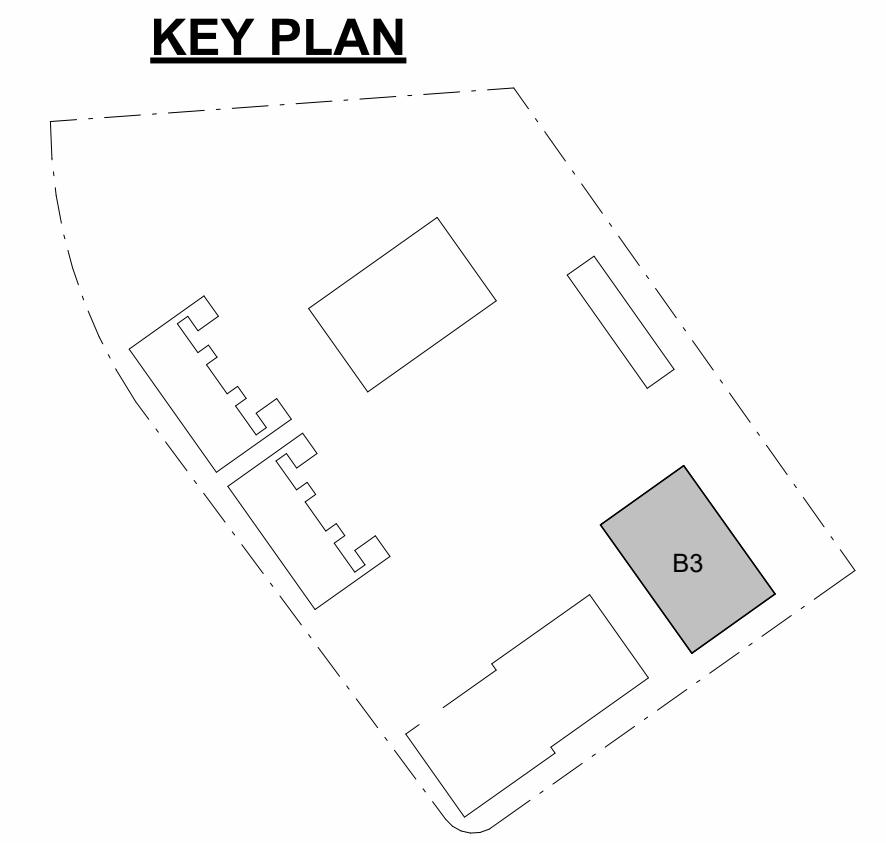
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**A201**



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3 ELEVATION BUILDING 3 - (FACING BLDG 1&2)  
A203 1/8" = 1'-0"



1 ELEVATION BUILDING 3 - (FACING RIVER RD.)  
A203 1/8" = 1'-0"



4 ELEVATION BUILDING 3 - (FACING BACK OF PROPERTY)  
A203 1/8" = 1'-0"



2 ELEVATION BUILDING 3 - (FACING PARKING LOT)  
A203 1/8" = 1'-0"

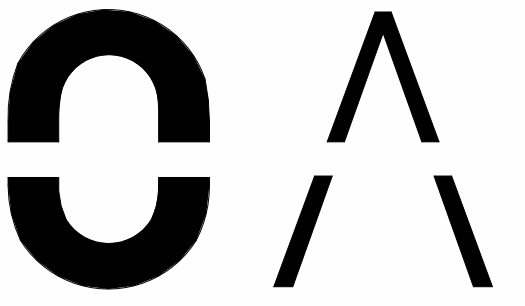
BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

SHEET TITLE:  
**BUILDING 3 ELEVATIONS**

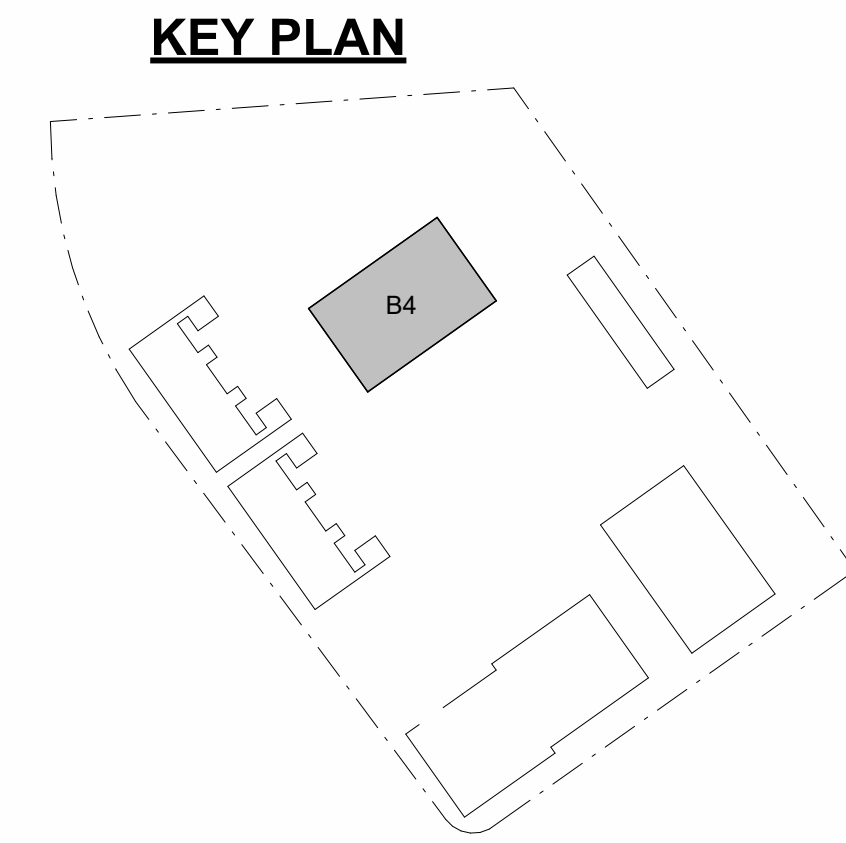
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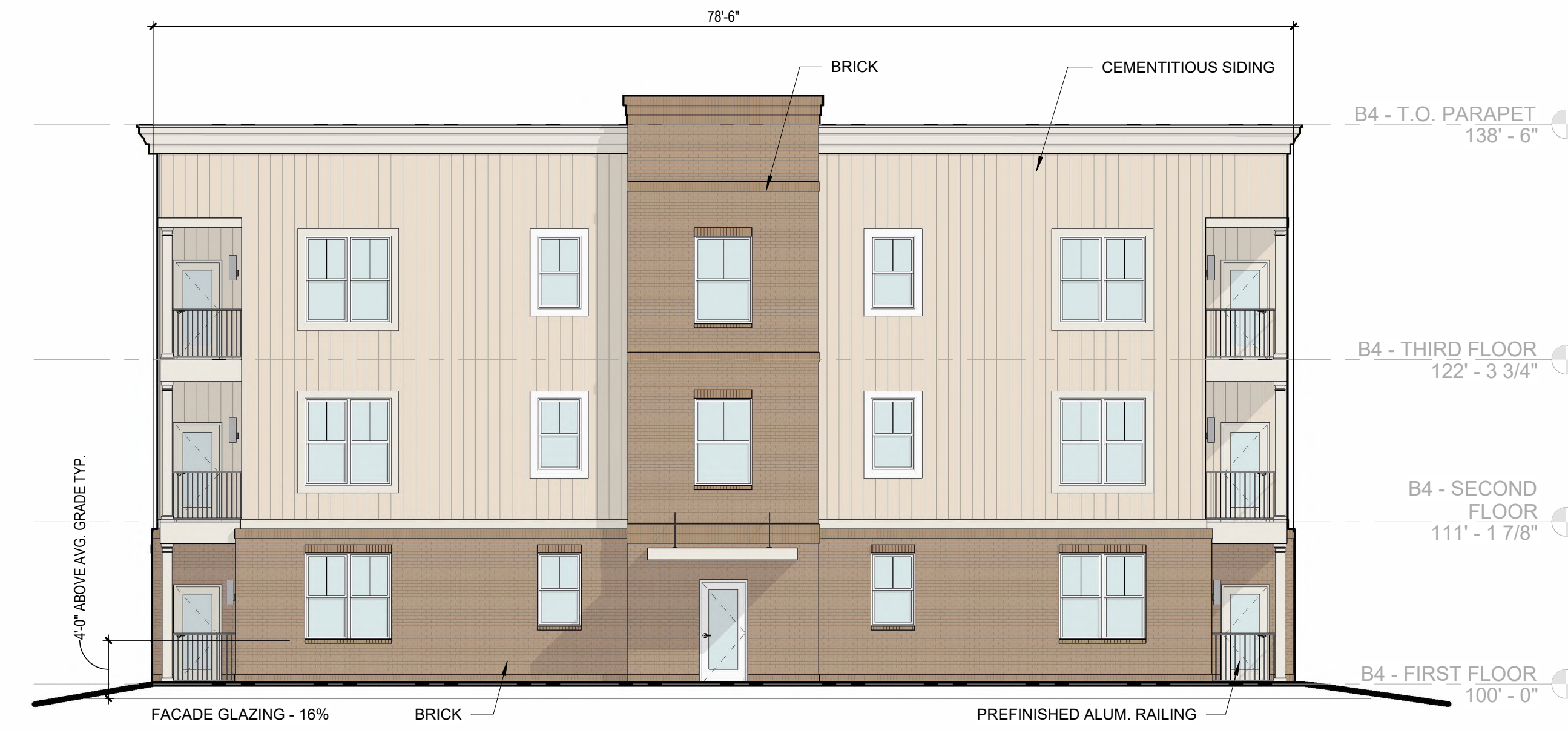
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4  
A204 1/8" = 1'-0" ELEVATION BUILDING 4 - (FACING PARKING LOT)



1  
A204 1/8" = 1'-0" ELEVATION BUILDING 4 - (FACING TOWNHOMES)



2  
A204 1/8" = 1'-0" ELEVATION BUILDING 4 - (FACING WATER DETENTION AREA)



3  
A204 1/8" = 1'-0" ELEVATION BUILDING 4 - (FACING BACK OF PROPERTY)

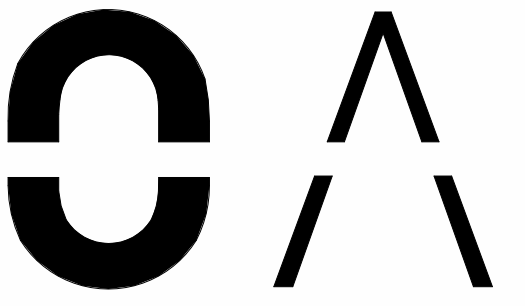
BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

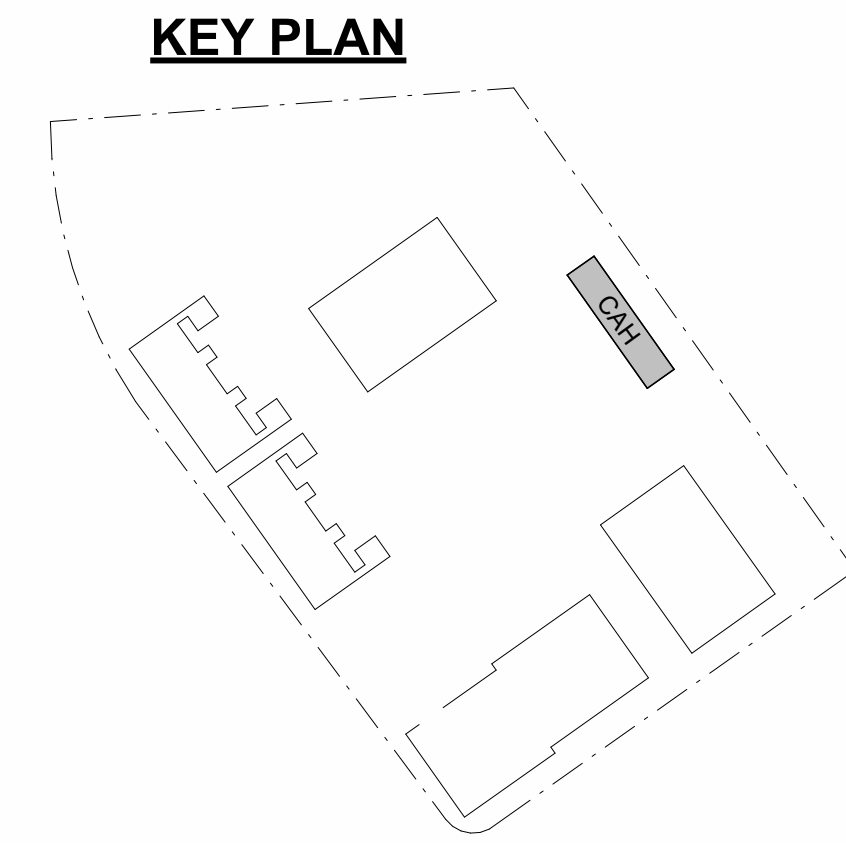
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**BUILDING 4 ELEVATIONS**

SHEET NUMBER:  
**A204**



**OPEN  
ARCHITECTURE**

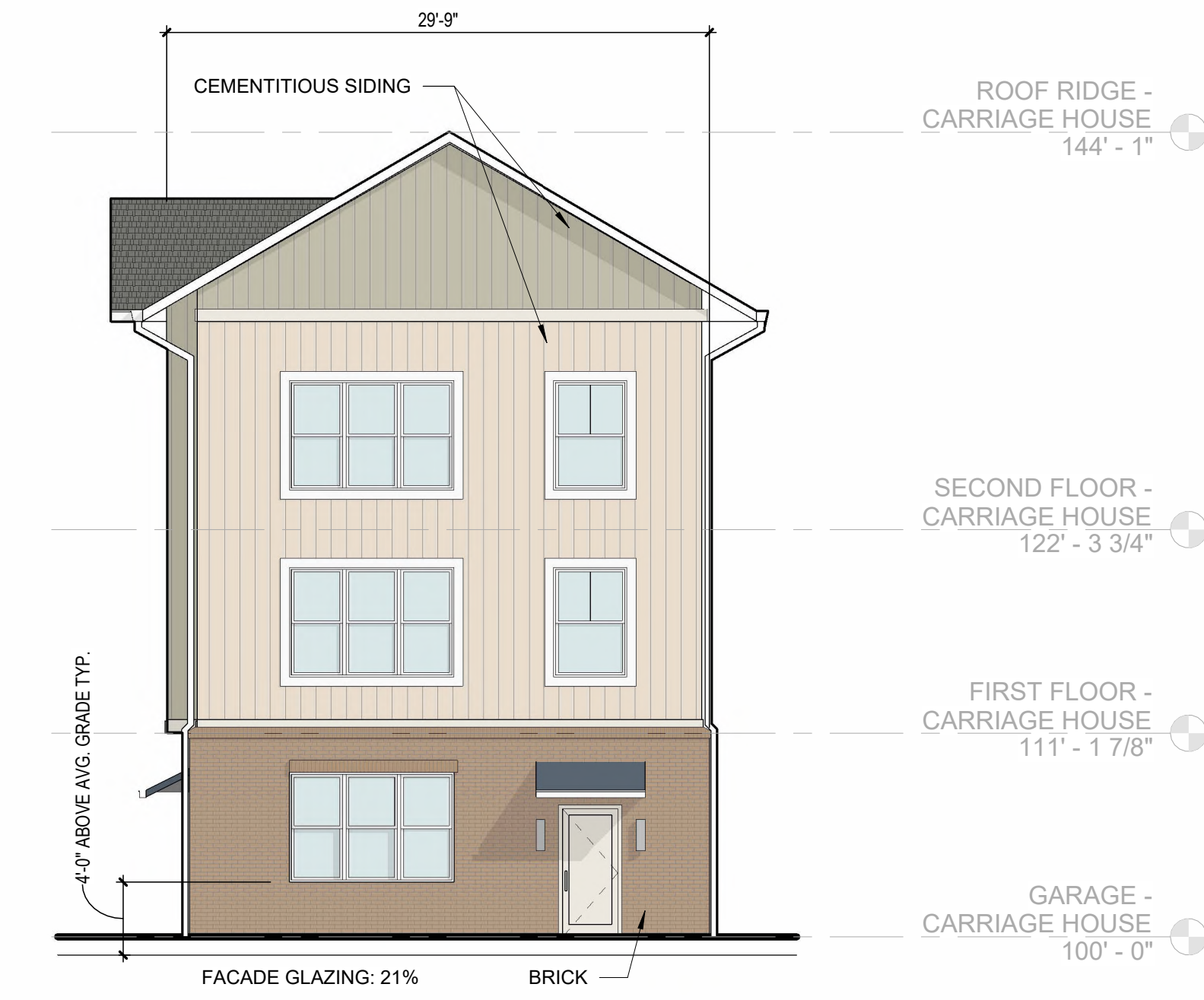
1201 HARRISON AVE.  
CINCINNATI, OH, 45214  
OPENARCHITECTURE.COM



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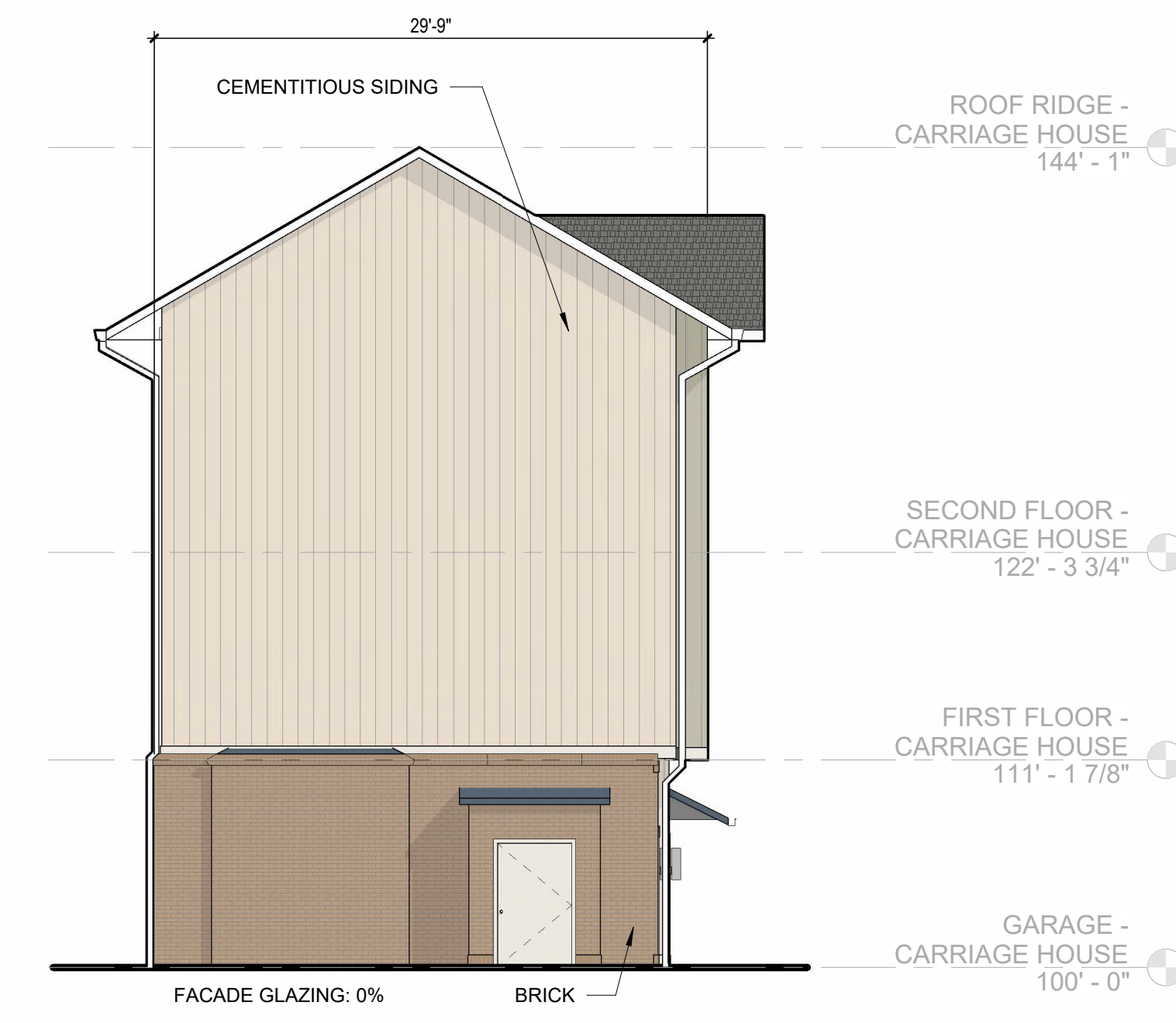
**1** ELEVATION CARRIAGE HOUSE - (FACING PARKING LOT)  
A205 1/8" = 1'-0"



**4** ELEVATION CARRIAGE HOUSE - (FACING RIVER RD.)  
A205 1/8" = 1'-0"



**3** ELEVATION CARRIAGE HOUSE - (FACING BACK OF PROPERTY)  
A205 1/8" = 1'-0"



**2** ELEVATION CARRIAGE HOUSE - (FACING WATER DETENTION AREA.)  
A205 1/8" = 1'-0"

NOT FOR  
CONSTRUCTION

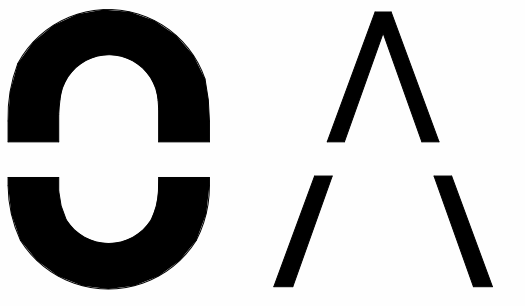
BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

SHEET TITLE:  
**CARRIAGE HOUSE ELEVATIONS**

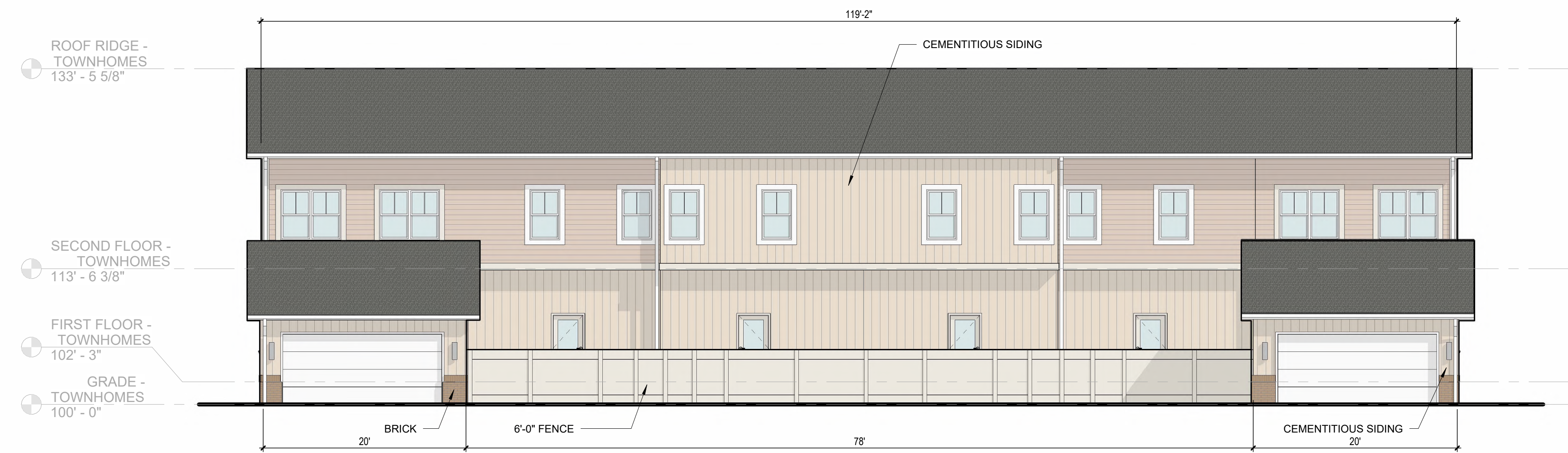
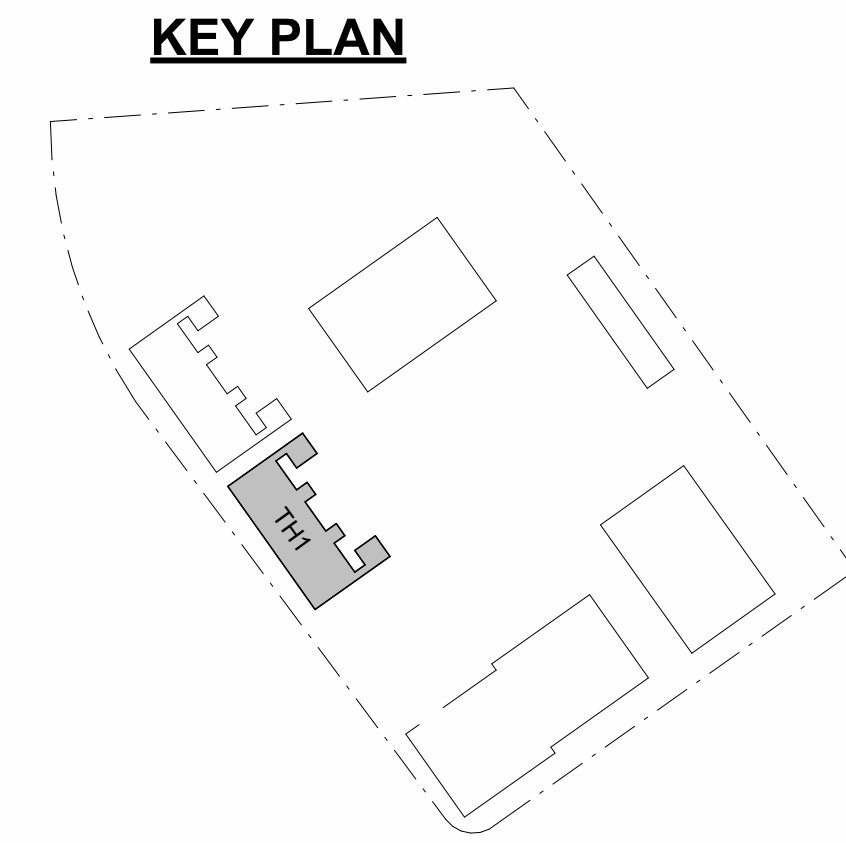
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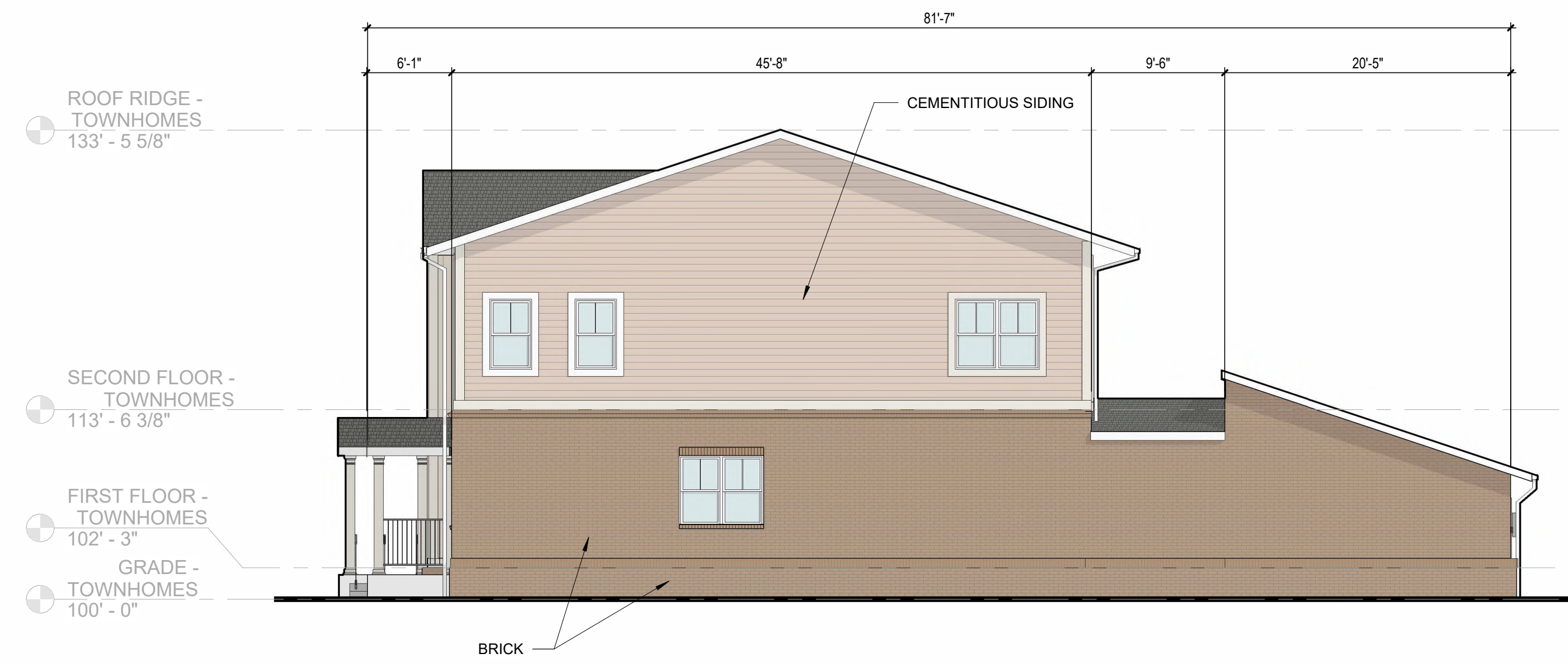
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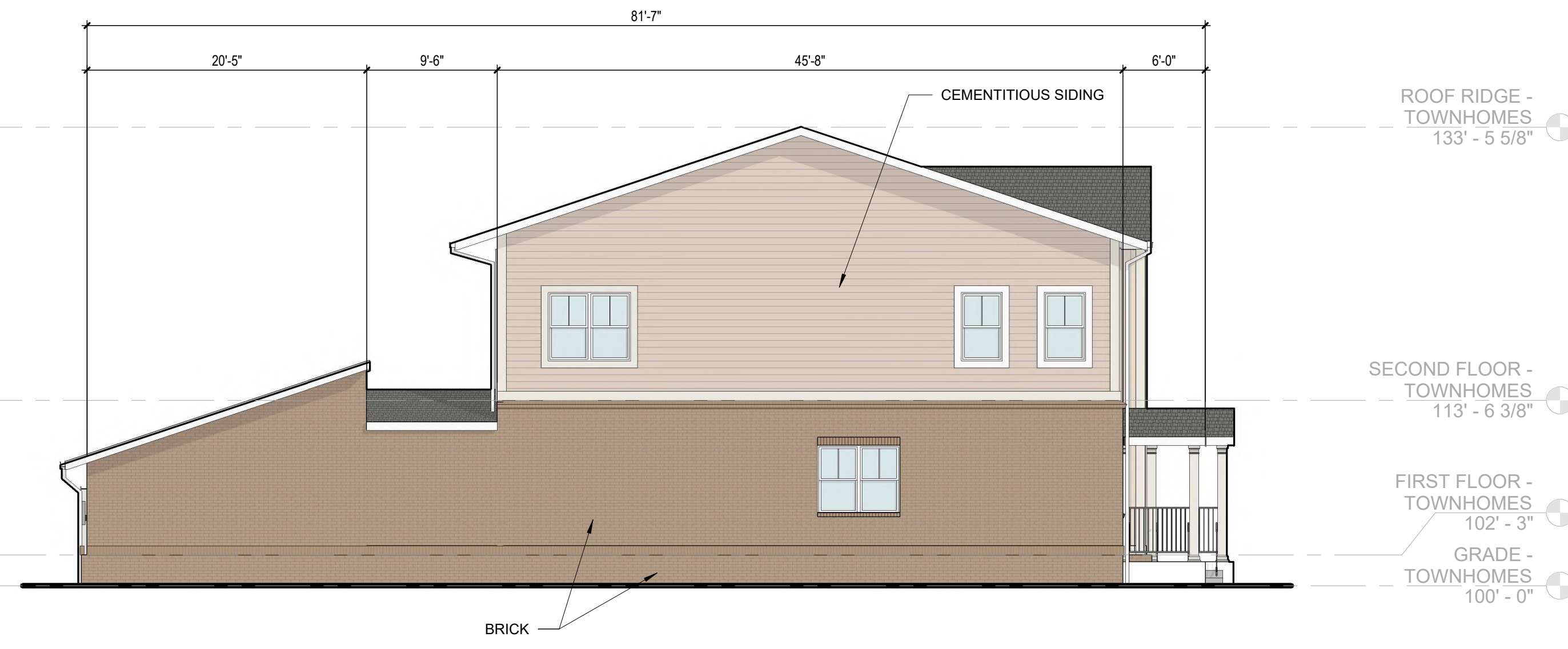
NOT FOR CONSTRUCTION



4 ELEVATION TOWNHOME - ROW 1 - (FACING PARKING LOT)  
A206 1/8" = 1'-0"



2 ELEVATION TOWNHOME - ROW 1 - (FACING B1&2)  
A206 1/8" = 1'-0"



3 ELEVATION TOWNHOME - ROW 1 - (FACING ROW 2)  
A206 1/8" = 1'-0"



1 ELEVATION TOWNHOME - ROW 1 - (FACING TAYLOR'S BEND RD.)  
A206 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES

NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:

**24053**

SHEET TITLE:

**TOWNHOME ELEVATIONS**

SHEET NUMBER:

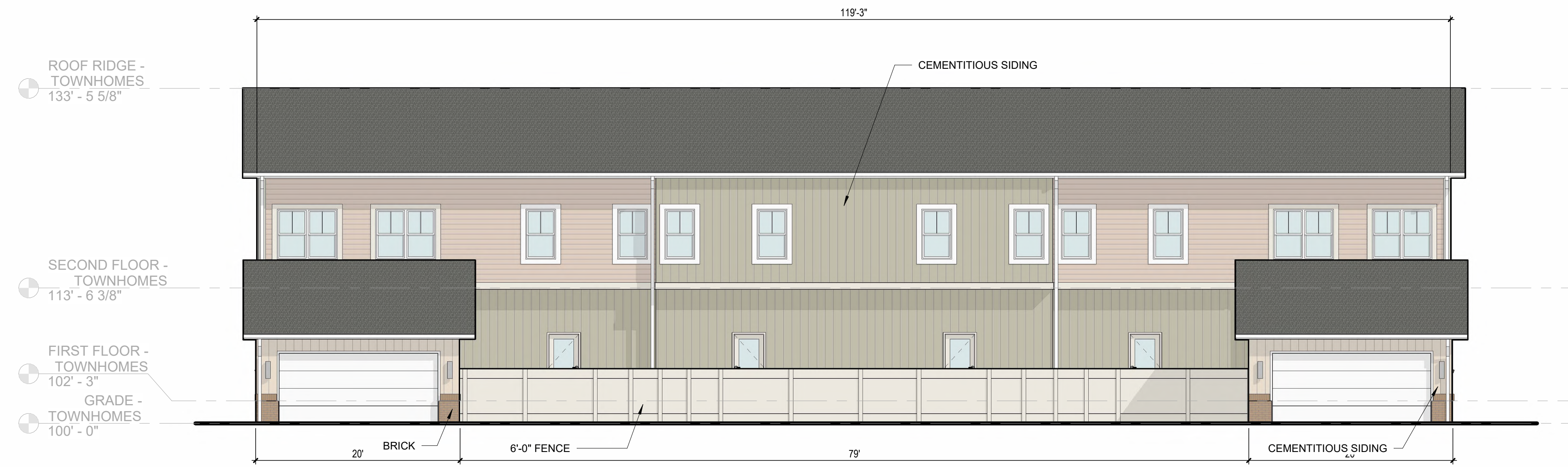
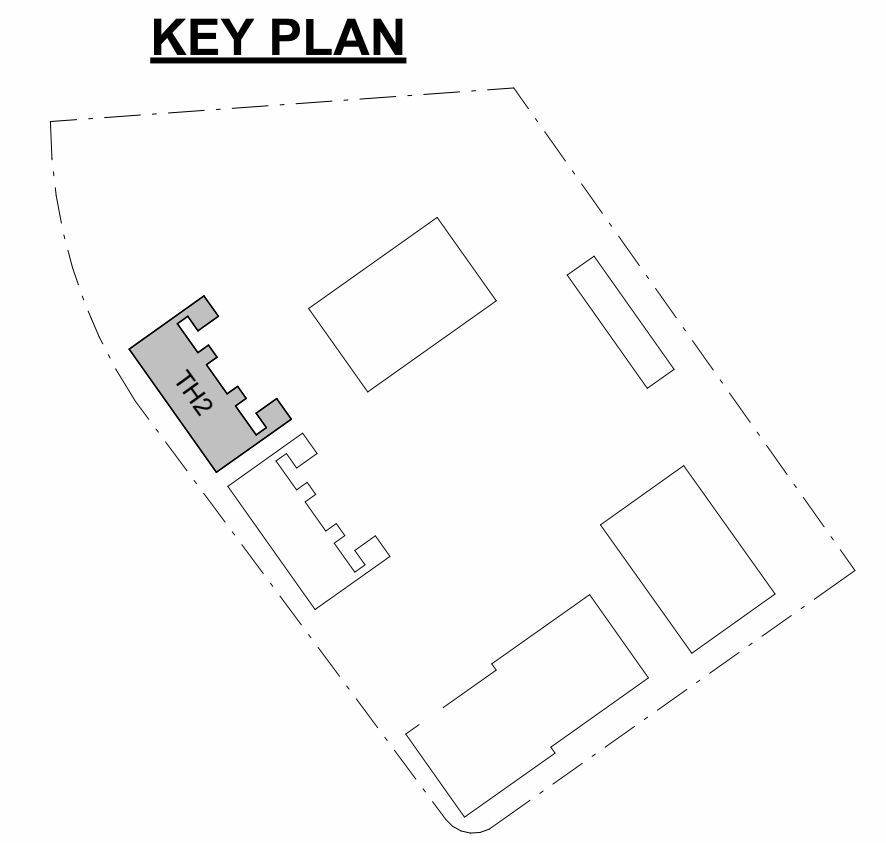
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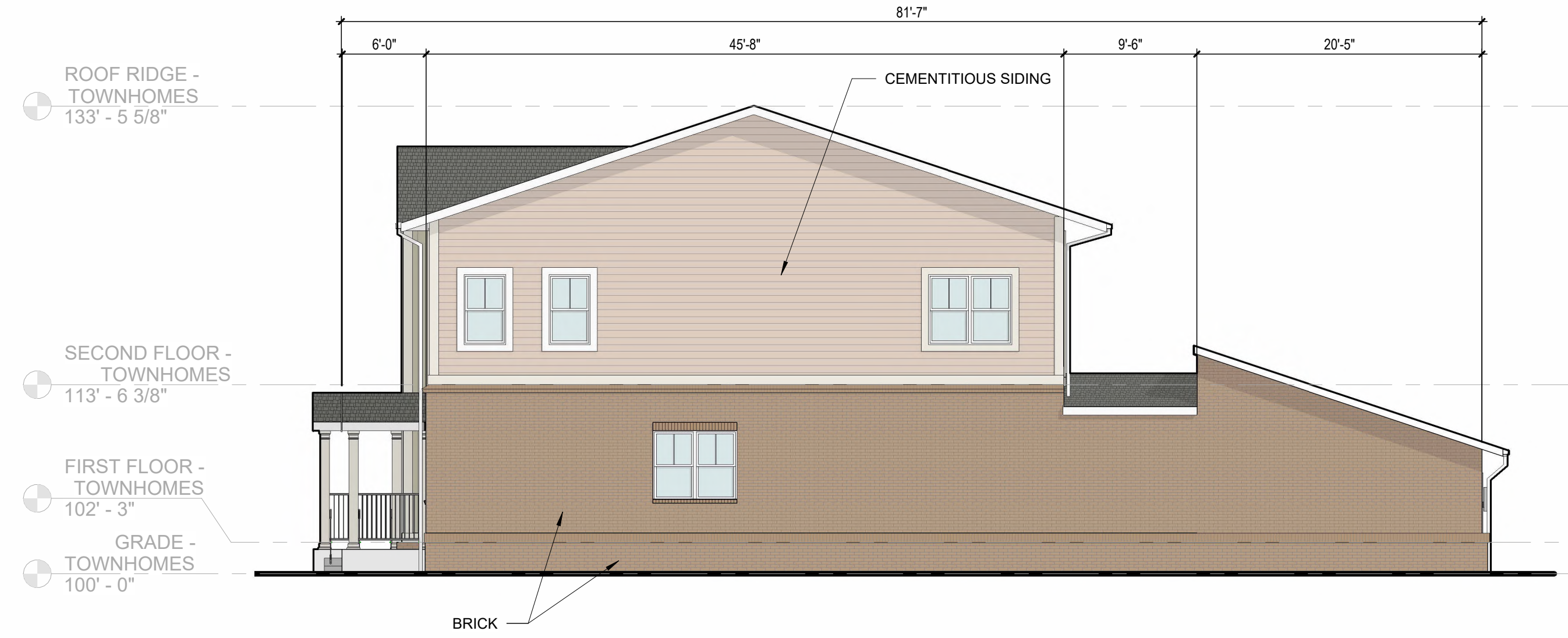
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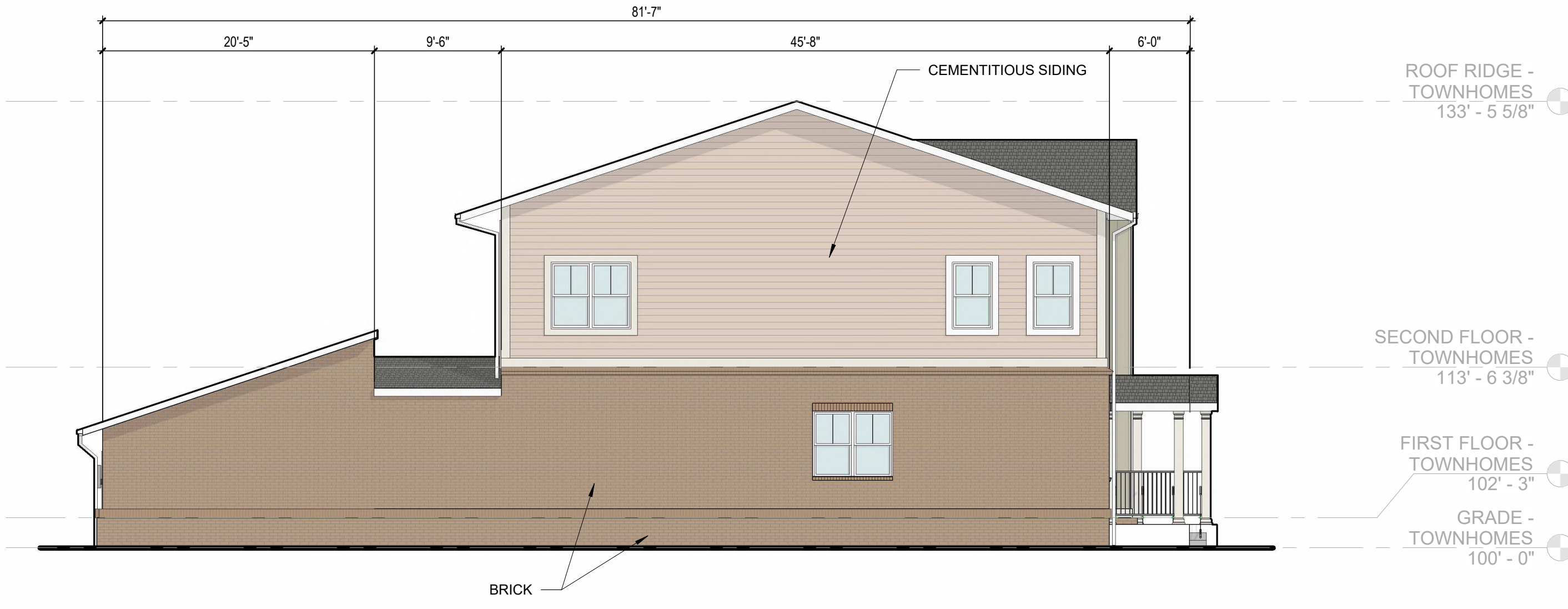
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**ELEVATION TOWNHOME - ROW 2 - (FACING PARKING LOT)**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - (FACING ROW 1)**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - FACING WATER DETENTION AREA**  
A207 1/8" = 1'-0"



**ELEVATION TOWNHOME - ROW 2 - (FACING TAYLOR'S BEND RD.)**  
A207 1/8" = 1'-0"

BARLOW BUILDERS & CPS LAND  
**TAYLORS BEND**

ISSUANCES		
NO.	DATE	DESCRIPTION
1	2025.09.16	CITY COMMENTS REVISION
	2025.05.19	ZONING SUBMISSION

PROJECT NO:  
**24053**

SHEET TITLE:  
**TOWNHOME ELEVATIONS**

SHEET NUMBER:  
**A207**

## Water’s Edge at Taylor Bend Preliminary PUD Master Plan (Updated)

<b>Project #:</b>	25-0196	<b>Location:</b>	090 007.12
<b>Applicant:</b>	Greg Gamble	<b>Case Type(s):</b>	Preliminary PUD Master Plan
<b>Staff Planner:</b>	Charles Rush, Principal Planner	<b>Proposed Use:</b>	PUD-MU

### PROJECT SUMMARY

The applicant is seeking approval for a Preliminary PUD Master Plan to establish a Planned Unit Mixed Use Development (PUD-MU). The PUD-MU proposes a total of 94 units, which have a combination of townhomes and multi-family buildings (82 dwelling units in 5 multi-family buildings, and 12 dwelling units from townhomes) (which is a total of Total Density of 18.8 DUA for the proposed development). **It is worth noting that the property is already zoned PUD. That means that they do not have to meet the requirements of a development parcel. Usually, PUD-MU zoning requires more than 10 acres or a new Thoroughfare, Internal Drive, and or alignment of Thoroughfare/Internal Drive, thus creating a development parcel. In the PUD-MU section of the Zoning Ordinance, there is an asterisk mark around density per acre being tied to a development parcel. PUD-MU standards max density is 12 Density Units per acre max, and the Planning Commission can look to that requirement for guidance.;**

- The target site is +/- 5.0 acres.
- Each of the proposed buildings is on its building site. A total of 17 building sites are within the proposed PUD-MU development.
- Per the zoning PUD-MU standards, a total of 20% of building sites are allowed to front a pedestrian way instead of a thoroughfare. A total of 2 of the proposed 17 buildings are proposed to be enfronted by a pedestrian way, which makes 12% of the buildings (Buildings 16 & 17).
- The property is currently zoned Planned Unit Development (PUD); however, the previous Multi-Family PUD plan was approved in July 2020 and has expired due to inactivity. The PUD-MU zoning designation is supported in Connect Columbia; the area is reflected as the City Center & Urban Village Future Land Use Character Area.

- Parcel size is required to be a 10-acre minimum for a PUD-MU zoning classification; however, this parcel is already zoned PUD.
- A civic space is included, which has a patio and grill seating area, an amenity pool and pool deck, and an entertainment lawn and/or dog park. 5% is the requirement for Civic Spaces, and the applicant has provided 6.2%.
- The site has vehicular access along Taylor Bend and River Road.
- Parking: Attached dwellings, except for Two Family Dwellings, parking requirement is 2 per Dwelling Unit in PUD-R & PUD-MU. 94 units x 2 per unit = 188 total parking spaces needed. 1 parking space is needed per 5,000 sq ft of civic space (3 parking spaces meet the requirement). 188+3=191 parking spaces required, and 209 parking spaces are shown. 248 parking spaces are permitted with 30% adjustment above base parking ratio.
- Elevations: The proposed townhomes & multifamily buildings are using brick and cementitious siding (Hardie board).
- **Deviations Request:** Façade Windowsill height, if residential: 5 ft min. above average grade at façade (proposed 4 ft min).
- Proposed small multi-family building 1 does not meet frontage build-out requirements of 60% (56%) and thus would require a deviation.
- The DRC reviewed this proposal at its June 2025 meeting. Staff review included standard comments and requests for technical corrections. Full technical comments are provided in the agenda packet.
- Staff review included standard comments and requests for technical corrections.
- The Planning Commission is the **Recommending Body** for Preliminary PUD Master Plans.
- The City Council is the **Approving Body** for Preliminary PUD Master Plans.
- Templates are provided at the end of the report to assist the Planning Commission in crafting properly formatted motions.



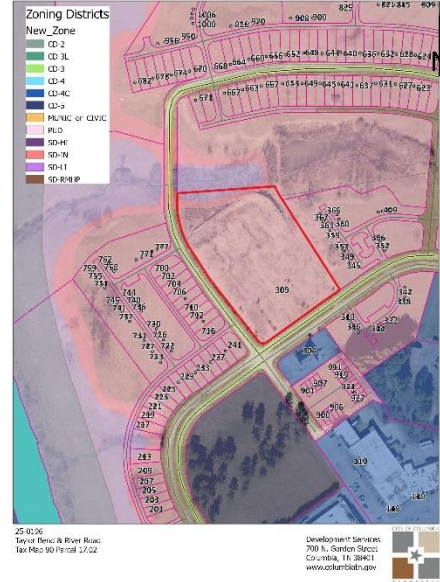
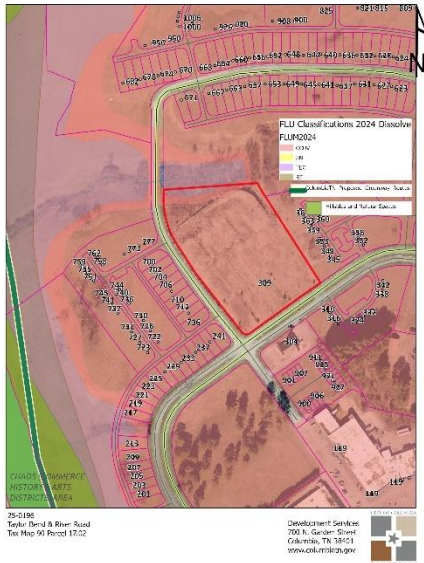
**SITE INFORMATION**

CURRENT ZONING	EXISTING USE	EXISTING IMP.	LAND AREA
PUD-MU	In Development	Vacant	+/-5 Acres





FUTURE LAND USE MAP      ZONING MAP



SITE CONTEXT/ADJACENT PROPERTIES			
	Future Land Use	Zoning	Current Use
Subject Property	City Center Urban Village	PUD	Undeveloped
North	City Center Urban Village	PUD	Townhomes
South	City Center Urban Village	PUD/CD-4C	Townhomes/Commercial
East	City Center Urban Village	PUD	Townhomes
West	City Center Urban Village	PUD	Townhomes/Undeveloped

The subject site is currently undeveloped. The property is surrounded by townhomes to the east and west and by a realtor's office to the south.

**CONFORMITY WITH ZONING ORDINANCE**

**Deviations Request:**

- Façade Windowsill height, if residential: 5 ft min. above average grade at façade (proposed 4 ft min).
- Proposed small multi-family building 1 does not meet frontage build-out requirements of 60% (56%)



\* SILL HEIGHT NOTE: PUD-MU ZONING CODE REQUIRES THE RESIDENTIAL SILL TO BE 5' MIN. ABOVE AVERAGE GRADE AT FACADE. APPLICANT IS REQUESTING STAFF LEVEL ALLOWABLE DEVIATION TO REDUCE THE MIN. DIMENSION TO 4' (20%) MIN. ABOVE AVERAGE GRADE AT FACADE FOR ALL BUILDINGS THAT ARE PARALLEL TO STRAIGHT FRONTAGE LINES OR TANGENT OF CURVED FRONTAGE LINE.



**Additional Comments:**

**\*Red text below are deviations for the PUD-MU standards**

Table 1 (PUD-MU) Mixed Use Planned Unit Development Bulk Standards		
Bulk Standards:	Required	Proposed
<b>Minimum Lot/            Building Site Width            Minimum and            Maximum:</b>	18 ft. min/ 180 ft. max (except townhomes)  18 ft. min/ 24 ft. max for townhomes with a max of 6 units attached (100' max).  Small Multifamily Buildings are 100' max.	Townhome Building Site 1: 20' Townhome Building Site 2: 20' Townhome Building Site 3: 20' Townhome Building Site 4: 20' Townhome Building Site 5: 20' Townhome Building Site 6: 20' Townhome Building Site 7: 20' Townhome Building Site 8: 20' Townhome Building Site 9: 20' Townhome Building Site 10: 20' Townhome Building Site 11: 20' Townhome Building Site 12: 20'  Large Multi-family Building Site 13: 91.5' Large Multi-family Building Site 14: 137.3 Large Multi-family Building Site 15: 97.8' Small Multi-Family Building Site 16: 46' Large Multi-family Building Site 17: 170.4'

<b>Lot/Building Enfrontment:</b>	Facades must have main entrance in principle of building frontage (up to 20% of building Sites are allowed to enfront a pedestrian way instead of thoroughfares)	The façade of the building enfronts a dedicated thoroughfare. Building Sites 16 and Building 17 enfronts a pedestrian way, proposed 12%
<b>Building Height:</b>	2 stories minimum <i>*Subject to adjacent uses in PUD MU per Planning Commission</i>	All proposed structures meet or exceed requirements.
<b>Frontage Buildout:</b>	60% minimum	Townhome Building Site 1: 66.7% Townhome Building Site 2: 100% Townhome Building Site 3: 100% Townhome Building Site 4: 100% Townhome Building Site 5: 100% Townhome Building Site 6: 66.7% Townhome Building Site 7: 66.7% Townhome Building Site 8: 100% Townhome Building Site 9: 100% Townhome Building Site 10: 100% Townhome Building Site 11: 100% Townhome Building Site 12: 66.7% Large Multi-family Building Site 13: 97% Large Multi-family Building Site 14: 86% Large Multi-family Building Site 15: 81% Small Multi-Family Building Site 16: <b>56%</b> Large Multi-family Building Site 17: 79%
<b>Setbacks:</b>	<b>Principal Buildings</b> <b>Front:</b> 0-20 ft. <b>Front (Secondary):</b> 0-20' <b>Side:</b> 0' attached, otherwise 10 ft- 24ft. <b>Rear:</b> NR.	<b>Front:</b> 10-13' Townhomes; 10-15' Multi-family <b>Front (Secondary):</b> 4' <b>Side:</b> - 0'; 10'-24' <b>Rear:</b> NR

<b>Table-2 (PUD-MU) Mixed Use Planned Unit Development Architectural Standards</b>		
<b>Design Standards:</b>	<b>Required</b>	<b>Proposed</b>
<b>Main Entrance:</b>	Main Entrance must be in Façade of Principal Frontages.	Main entrance enfronts a defined street section or pedestrian way..

<b>Vertical Composition:</b>	Identifiable Base, Middle, & Cap.	The facade includes a defined base and cap.
<b>Façade Position &amp; Façade Articulation:</b>	Main entrance at façade & position parallel to frontage line. A façade greater than 100' shall be differentiated so that it appears to be comprised of two or more adjacent buildings.	The principal frontage is parallel to the frontage line and provides the façade into segments separated by cornice height and wall materials, and includes modulation every 100' by separation of vertical and horizontal elements.
<b>Façade Openings:</b>	20 ft. or less spacing for windows/doors.	All windows appear to be 20 ft or less with no blank facades.
<b>Façade Glazing:</b>	20-60 % non-shopfront, 50% for shopfront.	Other buildings meet the requirements of 20% minimum. Townhome calculations are needed, but must meet the 20%-60% requirement.
<b>Window Shape:</b>	Square or vertical proportions.	All windows are square or vertically proportioned
<b>Window Alignment:</b>	Upper-floor windows and other features must be aligned with those of the first floor.	<b>Buildings conform to this requirement (see elevations)</b>
<b>Window Types:</b>	Single-hung, double-hung, casement.	All windows adhere to the window type standards as described.
<b>Window Glazing Material:</b>	Clear	All windows are proposed to be clear glass.
<b>Window Trim in 1<sup>st</sup> Layer:</b>	Min 4 in. trim with sill and top plate/ soldier course above lintel and rowlock course below sill	Elevations contain window trim and rowlock and soldier course around window areas where brick is used as a façade material.
<b>Shutters:</b>	Functional to cover half of window width/ shutter dogs	Shutters are not proposed on windows.
<b>Façade Window Sill Height:</b>	5 ft. min above grade (residential only)	<b>(proposed 4 ft min).</b>
<b>Façade Variety:</b>	No façade may exist more than once on a block face or within view of same façade	Requirement is met.
<b>Roof Type &amp; Pitch:</b>	Flat/ Shed (P at rear only and if ridge is attached to an exterior Building wall; except for porches, stoops or dormers which may	Flat & Gable

	have a shed roof anywhere on the Building) Hip/ Gable/ Ptch 6:12-14:12, (except for shed roofs which may be 3;12-14;12 and except rof pitch may match the primary roof	
<b>Primary Building Materials:</b>	Brick, Natural Stone, Wood, Cementitious Siding, Authentic stucco over masonry	Brick & Cementitious siding
<b>Foundation Cladding:</b>	Brick or Natural Stone	Brick
<b>Building Colors:</b>	Up to 3 colors, including the natural color of any allowed materials, but excluding trim color.	Does not exceed 3 colors.

## REVIEW PROCESS

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The Development Review Committee evaluated the proposed Preliminary PUD Master Plan at its June 2025 meeting, as directed by section **8.3.7** of the Zoning Ordinance. Technical comments are provided in the agenda package.

Section **8.3.3.B.7** of the Zoning Ordinance authorizes the Planning Commission to make “Recommendations to the City Council on a preliminary Master PUD Development Plan.” Sections 8.5.21.B.3 and 8.5.21.K of the Zoning Ordinance establish the criteria for Planning Commission review and action on the proposed Preliminary PUD Master Plan.

### **8.5.21.B Master PUD Development Plan Approval**

3. Without limitation to Section 8.5.21.B.2 above, approval of Rezoning of property to a PUD District, Zoning Text Amendment application related to a PUD, or a Master PUD Development Plan are subject to the Planning Commission’s and the City Council’s first making formal, written findings regarding each of the items listed in Section 8.5.21.B.2 and that the proposed Development, such applications, and approvals:



Approval of a Master PUD Development Plan [is] subject to the Planning Commission’s and the City Council ’s first making formal, written findings regarding each of the items listed in Section 8.5.21 B.2 and that the proposed Development, such applications, and approvals:

- a. conforms to all applicable standards and requirements of this Ordinance,
- b. would be compatible with other Development permitted under all applicable provisions of this Ordinance;
- c. will not significantly interfere with the use and enjoyment of other land in the vicinity;
- d. adequately conserve woodland and the protect water courses from erosion and siltation;
- e. maximizes safety, convenience, and amenities for the residents and visitors of the Development; and
- f. adequately address all such other matters as they may find to have a material bearing upon the stated standards and objectives of this Ordinance.

4. Unless specifically exempted, the standards and requirements contained in this Section 8.5.21 shall be in addition to all other applicable standards and requirements established in this Ordinance.

**8.5.21.K.1 Planning Commission Action on Preliminary Master PUD Development Plan**

Before making any recommendation on a Preliminary Master PUD Development Plan or an amendment to an existing approved Preliminary Master PUD Development Plan, the Planning Commission shall consider the Certificate of Compliance and all recommendations from the Zoning Administrator, the City Engineer, and other City departments, and shall conduct a public hearing.

Section **8.3.2.B.4** directs the City Council to render a final decision on the preliminary Master PUD Development Plan of a Planned Unit Development. If the City Council approves the Preliminary PUD Master Plan, the applicant will have two years to submit a Final PUD Master Plan. The Planning Commission shall determine whether the Final PUD Master Plan complies with the Preliminary Master Plan (§ 8.5.21.Q)

**SAMPLE MOTIONS**

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**Recommend Approval:**

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Move to find, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 of the City of Columbia Zoning Ordinance have been satisfied, and recommend approval of the Rezoning to PUD-MU with Preliminary Planned Unit Development Master Plan as presented [, *subject to technical comments and other conditions presented by planning staff*].

**Recommend Approval 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 sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 of the City of Columbia Zoning Ordinance have been satisfied, and recommend approval of the Rezoning to PUD-MU with Preliminary Planned Unit Development Master Plan, subject to the following conditions: [*list conditions of approval crafted by Planning Commission*].

**Recommend Denial:**

Move to recommend denial of the Rezoning to PUD-MU having found, based on the information presented by the applicant and the analysis provided by city staff, that the criteria listed in sections 8.5.21.B, 8.5.21.K, 8.5.18 and 8.5.19 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.



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

Kim Dale, Assistant City Recorder, [kdale@columbiatn.gov](mailto:kdale@columbiatn.gov) , 931-560-1579

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**AGENDA ITEM TITLE: 1ST CONSIDERATION OF ORDINANCE NO. 4567 – AN ORDINANCE TO AMEND TITLE 3 OF THE COLUMBIA MUNICIPAL CODE REGARDING MUNICIPAL COURTS**

**RECOMMENDATION:** Approve Ordinance No. 4567 on first consideration.

**INFORMATION:** Title 3 of the Columbia Municipal Code needs to be updated to reflect changes in Tennessee law and to further detail the scope of jurisdiction, operations and functions of the municipal court. Most notable changes are to increase municipal training fee due to the state from \$1 to \$2 and to increase correctable offense cost from \$10 to \$25.

**AN ORDINANCE TO AMEND TITLE 3 OF THE COLUMBIA MUNICIPAL CODE  
REGARDING MUNICIPAL COURTS**

**WHEREAS**, Title 3 of The Columbia Municipal Code needs to be updated to reflect changes in Tennessee law and to further detail the scope of jurisdiction, operations, and functions of the municipal court.

**NOW, THEREFORE, BE IT ORDAINED** by the City of Columbia that:

**SECTION 1.** Title 3, Chapter 1 of The Columbia Municipal Code is amended by deleting existing Title 3, Chapter 1 in its entirety, and substituting instead Title 3, Chapters 1 through 4, as contained in Exhibit "A" attached hereto.

**SECTION 2.** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

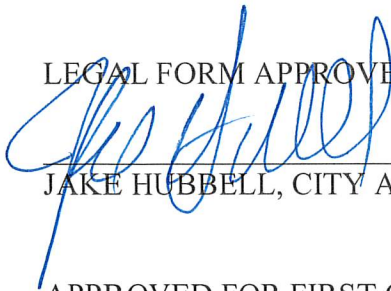
PASSED AND ADOPTED BY THE CITY OF COLUMBIA, TENNESSEE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY, CITY MANAGER

Passed on 1<sup>st</sup> Consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> Consideration: \_\_\_\_\_

**EXHIBIT A**

**TITLE 3**

**MUNICIPAL COURT**

**CHAPTER**

1. CITY JUDGE.
2. COURT ADMINISTRATION.
3. WARRANTS, SUMMONSES AND SUBPOENAS.
4. BONDS AND APPEALS.

**CHAPTER 1**

**CITY JUDGE**

**SECTION**

- 3-101. City judge.
- 3-102. Jurisdiction.

**3-101. City judge.** (1) Appointment. The city judge designated by the charter to handle judicial matters within the city shall be appointed by the City Council and shall serve at the pleasure of the governing body. The term of office shall be two (2) years. Vacancies in the office of the city judge arising from resignation, disqualification or for any other reason whatsoever, shall be filled in the same manner as prescribed for the appointment of the city judge.

(2) Qualifications. The city judge shall be licensed by the State of Tennessee to practice law and be a resident of Tennessee.

(3) Judge pro tem. In the event of the sickness, disability or inability of the city judge to serve for a definite or indefinite period, the Mayor, or in his absence the Vice-Mayor, shall appoint in writing, a city judge pro tem, who shall serve until the regular city judge is again able to serve, or until the next regular meeting of the City Council, at which time City Council shall appoint a judge pro tem. The city judge pro tem shall have all the qualifications required, and powers, of the city judge, and shall receive the same compensation on a per session basis as the city judge.

**3-102. Jurisdiction.** The city judge shall have the authority to try persons charged with the violation of municipal ordinances, and to punish persons convicted of such violations by levying a civil penalty under the general penalty provision of this code.

## CHAPTER 2

### COURT ADMINISTRATION

#### SECTION

3-201. Maintenance of docket.

3-202. Imposition of penalties and costs.

3-203. Disposition and report of penalties and costs.

3-204. Contempt of court.

**3-201. Maintenance of docket.** The city judge shall keep a complete docket of all matters coming before him in his judicial capacity. The docket shall include for each defendant such information as his name; warrant and/or summons numbers; alleged offense; disposition; penalties and costs imposed and whether collected; and all other information which may be relevant.

**3-202. Imposition of Fines, Penalties, and Court Costs.** (1) All fines and costs shall be imposed by the city judge and recorded by the municipal court clerk on the municipal court docket.

(2) Court Costs - In all cases heard and determined by him or her, the city judge shall impose court costs in the amount of One Hundred Twenty-Three Dollars (\$123.00). Two Dollars (\$2.00) of the court costs shall be forwarded by the court clerk to the state treasurer in accordance to Tennessee Code Annotated § 16-18-304(a) to be used by the Administrative Office of the Courts for training and continuing education courses for municipal court judges and municipal court clerks.

(3) When any person has been charged with violation of a law regarding vehicle equipment (including but not limited to inoperable headlights, tail lights, brake lights or turn signals), driver licensing, or vehicle licensing and registration, the charge may be dismissed if the person charged with the violation submits evidence of compliance with such law on or before the court date; provided, however, that the city judge may establish a separate court cost not to exceed Twenty-Five Dollars (\$25.00) to be collected from the person charged with the violation. This separate court costs will be assessed in lieu of the court costs detailed in Section 3-202(2) above.

Two Dollars (\$2.00) of the court costs shall be forwarded by the court clerk to the state treasurer in accordance with Tennessee Code Annotated § 16-18-304(a) to be used by the Administrative Office of the Courts for training and continuing education courses for municipal court judges and municipal court clerks.

(4) Litigation Taxes - In all cases where the defendant is charged with the violation of a city ordinance or authorized state statute and is found guilty, whether by trial or plea of guilty, such defendant shall pay:

(a) The State litigation taxes as defined in Tennessee Code Annotated § 67-4-601.

(b) In addition, pursuant to the authority granted in Tennessee Code Annotated § 67-4-601, the City of Columbia adopts a local litigation tax of \$13.75 and the court shall levy this local litigation tax in all cases in which the state litigation tax is levied.

(c) Any other taxes and/or fees imposed pursuant to state statutes and/or city ordinances.

(5) Electronic citation regulations and fees.

(a) As used in this section, "electronic citation" means a written citation or an electronic citation prepared by a law enforcement officer on paper or on an electronic data device with the intent the citation shall be filed, electronically or otherwise, with a court having jurisdiction over the alleged offense.

(b) Pursuant to and in accordance with state statutory requirements found in Tennessee Code Section 55-10-207(e), each court clerk shall charge and collect an electronic citation fee of five dollars (\$5.00) for each citation which results in a conviction.

(c) Sunset provision. This Ordinance and its fee requirement shall terminate five (5) years from the date of adoption of this Ordinance and the city's Code shall be so annotated.

**3-203. Disposition and report of penalties and costs.** All funds coming into the hands of the city judge in the form of penalties, costs, and forfeitures shall be recorded by him or her and paid over daily to the city. At the end of each month he or she shall submit to the city council a report accounting for the collection or noncollection of all penalties and costs imposed by his or her court during the current month and to date for the current fiscal year.

**3-204. Contempt of court.** Contempt of court is punishable by a fine of fifty dollars (\$50.00), or such lesser amount as may be imposed in the judge's discretion.

## CHAPTER 3

### SUMMONSES AND SUBPOENAS

#### SECTION

3-301. Issuance of summonses.

3-302. Issuance of subpoenas.

**3-301. Issuance of summonses.** When a complaint of an alleged ordinance violation is made to the city judge, the judge may, in his discretion, issue a summons ordering the alleged offender personally to appear before the city court at a time specified therein to answer the charges against him. The summons shall contain a brief description of the offense charged but need not set out verbatim the provisions of the municipal code or ordinance alleged to have been violated. Upon failure of any person to appear before the city court as commanded in a summons lawfully served on him, the cause may be proceeded with ex parte, and the judgment of the court shall be valid and binding subject to the defendant's right of appeal.

**3-302. Issuance of subpoenas.** The city judge may subpoena as witnesses all persons whose testimony he believes will be relevant and material to matters coming before his court, and it shall be unlawful for any person lawfully served with such a subpoena to fail or neglect to comply therewith.

## CHAPTER 4

### BONDS AND APPEALS

#### SECTION

3-401. Appeals.

3-402. Bond amounts, conditions, and forms.

**3-401. Appeals.** Any person dissatisfied with any judgment of the city court against him may, within ten (10) days<sup>1</sup> thereafter, Sundays exclusive, appeal to the circuit court of the county upon giving bond.

"Person" as used in this section includes, but is not limited to, a natural person, corporation, business entity or the municipality.

**3-402. Bond amounts, conditions, and forms.** (1) Appeal bond. An appeal bond in any case shall be two hundred fifty dollars (\$250.00) for such person's appearance and the faithful prosecution of the appeal.

(2) Pauper's oath. A bond is not required provided the defendant/appellant

(a) Files the following oath of poverty:

I, \_\_\_\_\_, do solemnly swear under penalties of perjury, that owing to my poverty, I am not able to bear the expense of the action which I am about to commence, and that I am justly entitled to the relief sought, to the best of my belief;

(b) Files an accompanying affidavit of indigency.

The affidavit of indigency must be sworn to by the defendant/appellant and the facts therein may be investigated.

"Person" as used in this section includes, but is not limited to, a natural person, corporation, business entity or the municipality.

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<sup>1</sup> State law reference

*Tennessee Code Annotated* § 16-18-307.



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** 1ST CONSIDERATION OF ORDINANCE NO. 4576 - AN ORDINANCE TO AMEND TITLE 18, CHAPTER 3 OF THE COLUMBIA MUNICIPAL CODE BY AMENDING 18-310 TO INCREASE THE WATER IMPACT FEE UPON NEW WATER CUSTOMERS TO SERVE THE DEMAND FOR WATER SYSTEM CAPITAL FACILITIES AND PUBLIC IMPROVEMENTS AND ESTABLISH THE DATE OF JANUARY 8, 2026 AS THE DATE OF PUBLIC HEARING.

**RECOMMENDATION:**

**INFORMATION:** CPWS has requested the water impact fee be increased after additional consideration of the impact of new and upgraded costs providing potable water services studies that have been performed for the Board of Public Utilities.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report, Ordinance No. 4576.

**AN ORDINANCE TO AMEND TITLE 18, CHAPTER 3 OF THE  
COLUMBIA MUNICIPAL CODE BY AMENDING 18-310 TO INCREASE  
THE WATER IMPACT FEE UPON NEW WATER CUSTOMERS TO  
SERVE THE DEMAND FOR WATER SYSTEM CAPITAL FACILITIES  
AND PUBLIC IMPROVEMENTS**

WHEREAS, new development in the City of Columbia requires an increase in the capacity of the City's water system to serve the new development; and

WHEREAS, it is the intent of the City of Columbia to:

(A) promote the health, safety, and general welfare of the people of Columbia and accommodate orderly growth and development;

(B) provide for the imposition and collection of an impact fee upon new City water customers to serve the demand for water system capital facilities and public improvements; and

(C) ensure that new water customers contribute their proportionate share of the cost of capital expenditures necessary to provide public facilities and infrastructure that has a rational nexus to the proposed development; and

WHEREAS, the City of Columbia has the authority to impose a water impact fee pursuant to Private Chapter 194, Senate Bill 2905, a private act passed by the Tennessee Legislature on April 20, 1994. The private act was approved by the Columbia City Council by a two-thirds majority on October 25, 1994, proclaimed by the Mayor of the City and certified by the Tennessee Secretary of State; and

WHEREAS, by Ordinance No. 4445 enacted on December 8, 2022 the current Water Impact Fee was enacted; and

WHEREAS, after additional consideration of the impact of new and upgraded cost providing potable water service studies that have been performed for the Board of Public Utilities, the Water Impact Fee should be increased to account for the increased costs.

NOW THEREFORE, BE IT HEREBY ORDAINED BY THE CITY OF COLUMBIA, as follows:

SECTION 1: That the Columbia Municipal Code is hereby amended by amending Section B Title 18, Chapter 3, Section 18-310 of the Municipal Code

with new Section B(1) "Fee Assessment and Collection" to add additional increases as follows:

(A) Fee Assessment and Collection (Effective Date July 1, 2026)

(1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 6,000.00
1"	\$ 10,000.00
2"	\$ 32,000.00
3"	\$ 100,000.00
4"	\$ 200,000.00
6"	\$ 500,000.00
8"	\$1,000,000.00
10"	\$1,720,000.00

(A) Fee Assessment and Collection (Effective Date July 1, 2027)

(1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 6,500.00
1"	\$ 10,833.00
2"	\$ 34,667.00
3"	\$ 108,333.00
4"	\$ 216,667.00
6"	\$ 541,667.00
8"	\$ 1,083,333.00
10"	\$ 1,863,333.00

(A) Fee Assessment and Collection (Effective Date July 1, 2028)

(1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 7,000.00
1"	\$ 11,667.00
2"	\$ 37,333.00
3"	\$ 116,667.00
4"	\$ 233,333.00
6"	\$ 583,333.00
8"	\$1,166,667.00
10"	\$2,006,667.00

(A) Fee Assessment and Collection (Effective Date July 1, 2029)

- (1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 7,500.00
1"	\$ 12,500.00
2"	\$ 40,000.00
3"	\$ 125,000.00
4"	\$ 250,000.00
6"	\$ 625,000.00
8"	\$ 1,250,000.00
10"	\$ 2,150,000.00

(A) Fee Assessment and Collection (Effective Date July 1, 2030)

- (1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 8,000.00
1"	\$ 13,333.00
2"	\$ 42,667.00
3"	\$ 133,333.00
4"	\$ 266,667.00
6"	\$ 666,667.00
8"	\$ 1,333,333.00
10"	\$ 2,293,333.00

(A) Fee Assessment and Collection (Effective Date July 1, 2031)

- (1) No building permit that is associated with a new or enlarged water meter shall be issued until the applicable water impact fee has been calculated and security ensuring payment has been provided based on the size and type of the water meter according to the following water impact fee schedule.

Meter Size	Impact Fee
3/4"	\$ 8,500.00
1"	\$ 14,167.00
2"	\$ 45,333.00
3"	\$ 141,667.00
4"	\$ 283,333.00
6"	\$ 708,333.00
8"	\$ 1,416,667.00
10"	\$ 2,436,667.00

SECTION 2: BE IT FURTHER ORDAINED that said new fee assessment shall be effective on the effective date as set forth in the table in Section One.

SECTION 3: BE IT FURTHER ORDAINED that by November 30th of each year of an increase, the Board of Public Utilities shall perform a cost of service study for the fee assessment and prepare a report and recommendation to the City of Columbia.

SECTION 4: BE IT FURTHER ORDAINED that all resolutions, ordinances, or parts thereof in conflict with the provisions of this amendment to the extent of such conflict are hereby repealed and this amendment shall take effect February 1, 2026, the public welfare requiring it.

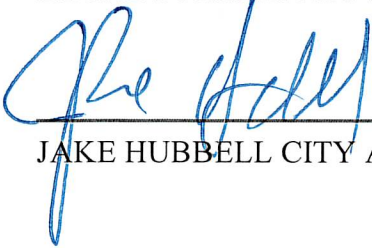
PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:



JAKE HUBBELL CITY ATTORNEY

APPROVED FOR FIRST CONSIDERATION:

ANTHONY R. MASSEY -CITY MANAGER

Passed on 1<sup>st</sup> consideration: \_\_\_\_\_

Passed on 2<sup>nd</sup> consideration: \_\_\_\_\_



CITY OF COLUMBIA TENNESSEE  
CITY COUNCIL  
STAFF REPORT

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**STAFF REPORT CONTACT INFORMATION**

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

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**AGENDA ITEM TITLE:** 1ST CONSIDERATION OF ORDINANCE NO. 4577 - AN ORDINANCE AMENDING TITLE 18, CHAPTER 3, SECTION 18-303, OF THE MUNICIPAL CODE OF THE CITY OF COLUMBIA BY REPLACING IN ITS ENTIRETY PRESENT SCHEDULES A AND B AND ADOPTING AND APPROVING THE FOLLOWING SCHEDULES A AND B AND ESTABLISH THE DATE OF JANUARY 8, 2026 AS THE DATE OF PUBLIC HEARING

**RECOMMENDATION:**

**INFORMATION:** Columbia Power and Water Systems (CPWS) has requested City Council increase water rates for its long-term water supply program. This program entails a downstream intake raw water transmission main, raw water pump station, and new water treatment plant adjacent to the existing water treatment plant on Nashville Highway. Rates are proposed to be increased 20% per year for 5 years to fund the projected \$505 million project.

CPWS will also provide annual cost analysis reports to the City each December. This analysis will be conducted to evaluate if the future rate increases needed could be lower.

Completion of this project will address the community's long-term water needs and future drought concerns.

**CERTIFICATION:**

**ATTACHMENTS:** Staff Report, Ordinance No. 4577.

**AN ORDINANCE AMENDING TITLE 18, CHAPTER 3, SECTION 18-303, OF THE MUNICIPAL CODE OF THE CITY OF COLUMBIA BY REPLACING IN ITS ENTIRETY PRESENT SCHEDULES A AND B AND ADOPTING AND APPROVING THE FOLLOWING SCHEDULES A AND B**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE:

SECTION 1: That Title 18, Chapter 3, Section 18-303 of the Municipal Code of the City of Columbia be and it is hereby amended by repealing in its entirety Schedules A and B and adopting and approving the following Schedules A and B:

SCHEDULE A – URBAN AREA

Rate Schedule (effective date)	March 1, 2026
Customer Charge:	
Residential	\$ 20.10
Commercial	\$ 31.50
Industrial	\$103.38

Multi-Unit Charge:	
Residential per unit	\$ 5.28
Commercial per unit	\$ 7.26

Residential Commodity Charge:	
0 – 8,000 Gallons	\$4.32 per 1,000
8,000 – 20,000 Gallons	\$4.92 per 1,000
All over 20,000 Gallons	\$5.22 per 1,000

Commercial Commodity Charge:	
0 – 8,000 Gallons	\$4.32 per 1,000
8,000 – 20,000 Gallons	\$4.92 per 1,000
All over 20,000 Gallons	\$5.22 per 1,000

Industrial Commodity Charge:	
0 – 8,000 Gallons	\$4.32 per 1,000
8,000 – 20,000 Gallons	\$4.92 per 1,000
All over 20,000 Gallons	\$5.22 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer's bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE B – SUBURBAN AREA

Rate Schedule March 1, 2026

Customer Charge:

Residential	\$ 26.70
Commercial	\$ 38.40
Industrial	\$ 103.38

Multi-Unit Charge:

Residential per unit	\$ 5.40
Commercial per unit	\$ 7.50

Residential Commodity Charge:

0 – 8,000 Gallons	\$5.52 per 1,000
8,000 – 20,000 Gallons	\$6.12 per 1,000
All over 20,000 Gallons	\$6.42 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$5.52 per 1,000
8,000 – 20,000 Gallons	\$6.12 per 1,000
All over 20,000 Gallons	\$6.42 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$5.52 per 1,000
8,000 – 20,000 Gallons	\$6.12 per 1,000
All over 20,000 Gallons	\$6.42 per 1,000

Sales for Resale \$4.50 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia's share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer's bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE A – URBAN AREA

Rate Schedule (effective date)      March 1, 2027

Customer Charge:

Residential	\$ 24.12
Commercial	\$ 37.80
Industrial	\$124.06

Multi-Unit Charge:

Residential per unit	\$ 6.34
Commercial per unit	\$ 8.71

Residential Commodity Charge:

0 – 8,000 Gallons	\$5.18 per 1,000
8,000 – 20,000 Gallons	\$5.90 per 1,000
All over 20,000 Gallons	\$6.26 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$5.18 per 1,000
8,000 – 20,000 Gallons	\$5.90 per 1,000
All over 20,000 Gallons	\$6.26 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$5.18 per 1,000
8,000 – 20,000 Gallons	\$5.90 per 1,000
All over 20,000 Gallons	\$6.26 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer’s bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE B – SUBURBAN AREA

Rate Schedule March 1, 2027

Customer Charge:

Residential	\$ 32.04
Commercial	\$ 46.08
Industrial	\$124.06

Multi-Unit Charge:

Residential per unit	\$ 6.48
Commercial per unit	\$ 9.00

Residential Commodity Charge:

0 – 8,000 Gallons	\$6.62 per 1,000
8,000 – 20,000 Gallons	\$7.34 per 1,000
All over 20,000 Gallons	\$7.70 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$6.62 per 1,000
8,000 – 20,000 Gallons	\$7.34 per 1,000
All over 20,000 Gallons	\$7.70 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$6.62 per 1,000
8,000 – 20,000 Gallons	\$7.34 per 1,000
All over 20,000 Gallons	\$7.70 per 1,000

Sales for Resale \$5.40 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer’s bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE A – URBAN AREA

Rate Schedule (effective date)	March 1, 2028
Customer Charge:	
Residential	\$ 28.94
Commercial	\$ 45.36
Industrial	\$148.87

Multi-Unit Charge:	
Residential per unit	\$ 7.61
Commercial per unit	\$ 10.45

Residential Commodity Charge:	
0 – 8,000 Gallons	\$6.22 per 1,000
8,000 – 20,000 Gallons	\$7.08 per 1,000
All over 20,000 Gallons	\$7.51 per 1,000

Commercial Commodity Charge:	
0 – 8,000 Gallons	\$6.22 per 1,000
8,000 – 20,000 Gallons	\$7.08 per 1,000
All over 20,000 Gallons	\$7.51 per 1,000

Industrial Commodity Charge:	
0 – 8,000 Gallons	\$6.22 per 1,000
8,000 – 20,000 Gallons	\$7.08 per 1,000
All over 20,000 Gallons	\$7.51 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer’s bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE B – SUBURBAN AREA

Rate Schedule March 1, 2028

Customer Charge:

Residential	\$38.45
Commercial	\$55.30
Industrial	\$148.87

Multi-Unit Charge:

Residential per unit	\$ 7.78
Commercial per unit	\$ 10.80

Residential Commodity Charge:

0 – 8,000 Gallons	\$7.94 per 1,000
8,000 – 20,000 Gallons	\$8.81 per 1,000
All over 20,000 Gallons	\$9.24 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$7.94 per 1,000
8,000 – 20,000 Gallons	\$8.81 per 1,000
All over 20,000 Gallons	\$9.24 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$7.94 per 1,000
8,000 – 20,000 Gallons	\$8.81 per 1,000
All over 20,000 Gallons	\$9.24 per 1,000

Sales for Resale \$6.48 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia's share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer's bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE A – URBAN AREA

Rate Schedule (effective date)	March 1, 2029
Customer Charge:	
Residential	\$34.73
Commercial	\$54.43
Industrial	\$178.64

Multi-Unit Charge:	
Residential per unit	\$ 9.13
Commercial per unit	\$ 12.54

Residential Commodity Charge:	
0 – 8,000 Gallons	\$7.46 per 1,000
8,000 – 20,000 Gallons	\$8.50 per 1,000
All over 20,000 Gallons	\$9.01 per 1,000

Commercial Commodity Charge:	
0 – 8,000 Gallons	\$7.46 per 1,000
8,000 – 20,000 Gallons	\$8.50 per 1,000
All over 20,000 Gallons	\$9.01 per 1,000

Industrial Commodity Charge:	
0 – 8,000 Gallons	\$7.46 per 1,000
8,000 – 20,000 Gallons	\$8.50 per 1,000
All over 20,000 Gallons	\$9.01 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer’s bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE B – SUBURBAN AREA

Rate Schedule March 1, 2029

Customer Charge:

Residential	\$46.14
Commercial	\$66.36
Industrial	\$178.64

Multi-Unit Charge:

Residential per unit	\$ 9.34
Commercial per unit	\$ 12.96

Residential Commodity Charge:

0 – 8,000 Gallons	\$9.53 per 1,000
8,000 – 20,000 Gallons	\$10.57 per 1,000
All over 20,000 Gallons	\$11.09 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$9.53 per 1,000
8,000 – 20,000 Gallons	\$10.57 per 1,000
All over 20,000 Gallons	\$11.09 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$9.53 per 1,000
8,000 – 20,000 Gallons	\$10.57 per 1,000
All over 20,000 Gallons	\$11.09 per 1,000

Sales for Resale \$7.78 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia’s share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer’s bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE A – URBAN AREA

Rate Schedule (effective date)	March 1, 2030
Customer Charge:	
Residential	\$41.68
Commercial	\$65.32
Industrial	\$214.37

Multi-Unit Charge:	
Residential per unit	\$ 10.96
Commercial per unit	\$ 15.05

Residential Commodity Charge:	
0 – 8,000 Gallons	\$8.95 per 1,000
8,000 – 20,000 Gallons	\$10.20 per 1,000
All over 20,000 Gallons	\$10.81 per 1,000

Commercial Commodity Charge:	
0 – 8,000 Gallons	\$8.95 per 1,000
8,000 – 20,000 Gallons	\$10.20 per 1,000
All over 20,000 Gallons	\$10.81 per 1,000

Industrial Commodity Charge:	
0 – 8,000 Gallons	\$8.95 per 1,000
8,000 – 20,000 Gallons	\$10.20 per 1,000
All over 20,000 Gallons	\$10.81 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia's share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer's bill for the amount of the bill unpaid after the bill due date specified on the bill.

SCHEDULE B – SUBURBAN AREA

Rate Schedule March 1, 2030

Customer Charge:

Residential	\$55.37
Commercial	\$79.63
Industrial	\$214.37

Multi-Unit Charge:

Residential per unit	\$ 11.21
Commercial per unit	\$ 15.55

Residential Commodity Charge:

0 – 8,000 Gallons	\$11.44 per 1,000
8,000 – 20,000 Gallons	\$12.68 per 1,000
All over 20,000 Gallons	\$13.31 per 1,000

Commercial Commodity Charge:

0 – 8,000 Gallons	\$11.44 per 1,000
8,000 – 20,000 Gallons	\$12.68 per 1,000
All over 20,000 Gallons	\$13.31 per 1,000

Industrial Commodity Charge:

0 – 8,000 Gallons	\$11.44 per 1,000
8,000 – 20,000 Gallons	\$12.68 per 1,000
All over 20,000 Gallons	\$13.31 per 1,000

Sales for Resale \$9.34 per 1,000

Multi-Unit Charge: A Multi-Unit Charge applies for each unit of a multiple unit dwelling or commercial complex purchasing water through a master water meter.

Amortization Charge: An additional charge of five cents (\$.05) per 1,000 gallons of water used is applicable to the above rate to defray the City of Columbia's share of the water supply benefits provided by Tennessee Duck River Development Agency.

Late Charge: A late payment charge of ten percent (10%) shall be added to each customer's bill for the amount of the bill unpaid after the bill due date specified on the bill.

SECTION 2: BE IT FURTHER ORDAINED that said new rates are to become effective for all bills mailed on or after 1<sup>st</sup> day of March of the year of the rate increase.

SECTION 3: BE IT FURTHER ORDAINED that by November 30<sup>th</sup> of each year of an increase, the Board of Public Utilities shall perform a cost of service study for the water rates and prepare a report and recommendation to the City of Columbia.

SECTION 4: BE IT FURTHER ORDAINED that all resolutions, ordinances or parts thereof in conflict with the provisions of this amendment to the extent of such conflict are hereby repealed and this amendment shall take effect February 1, 2026, the public welfare requiring it.

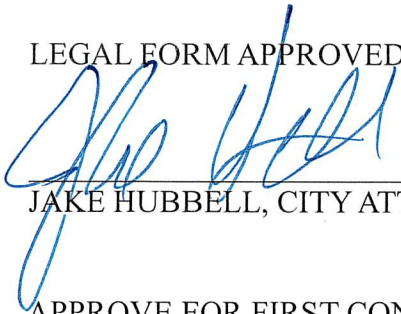
PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA, TENNESSEE, THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

\_\_\_\_\_  
CHARLES (CHAZ) M. MOLDER, MAYOR

ATTEST:

\_\_\_\_\_  
THAD H. JABLONSKI, CITY RECORDER

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
JAKE HUBBELL, CITY ATTORNEY

APPROVE FOR FIRST CONSIDERATION:

\_\_\_\_\_  
ANTHONY R. MASSEY, CITY MANAGER

Passed on 1st consideration: \_\_\_\_\_

Passed on 2nd consideration: \_\_\_\_\_