Sales Tax Discussion

May 18th, 2026

city of Columbia

Discussion Points

- Citizen Survey-based Priorities
- Public Safety Statistics
- Public Safety Priorities
- General Fund Outlook
- Sales Tax History & Projections
- Proposed 1% Sales & Use Tax

Citizen Survey-based Priorities

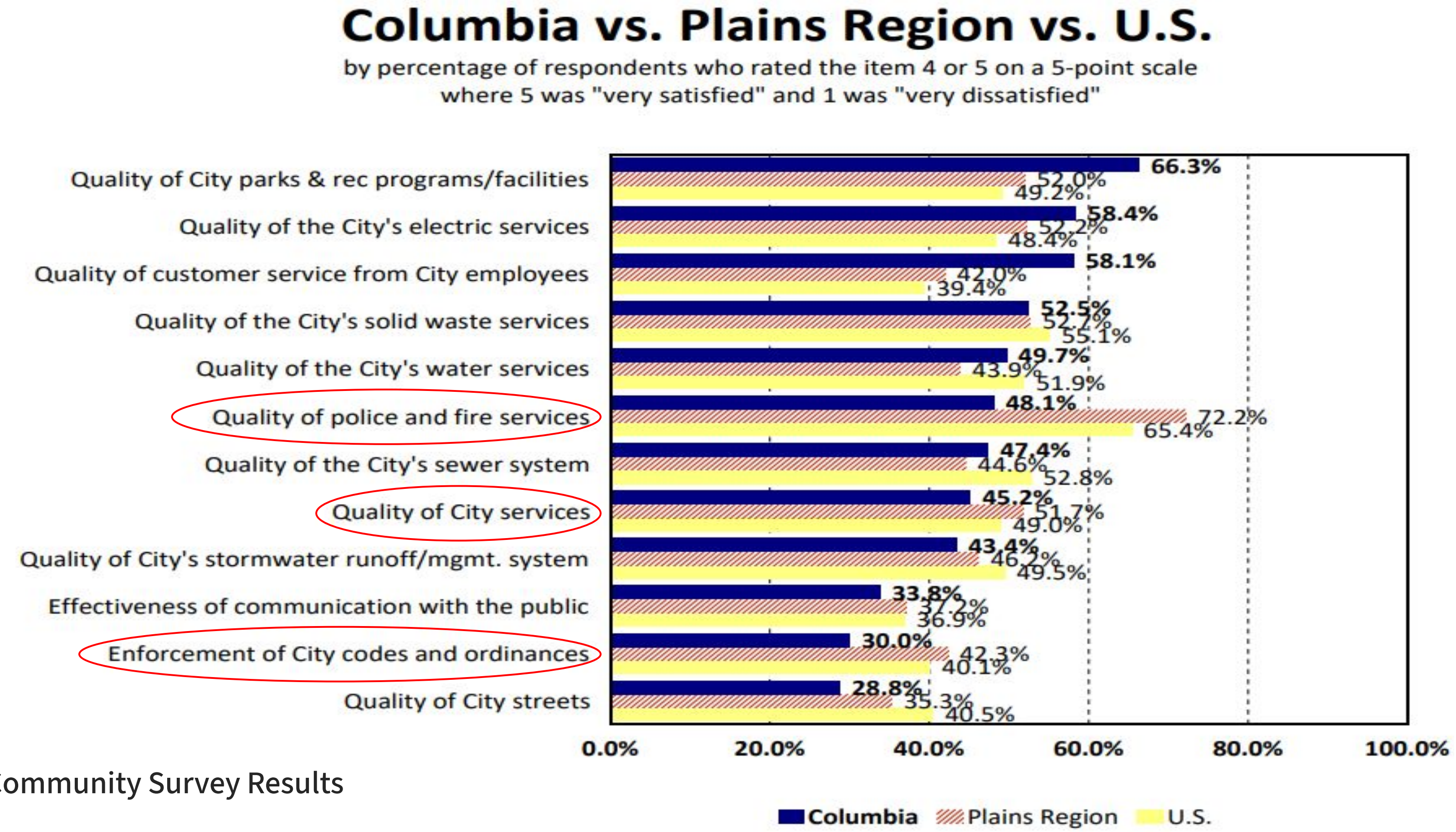
city of
Columbia

Citizen Satisfaction Survey

Importance-Satisfaction Rating
City of Columbia, MO
Major City Services

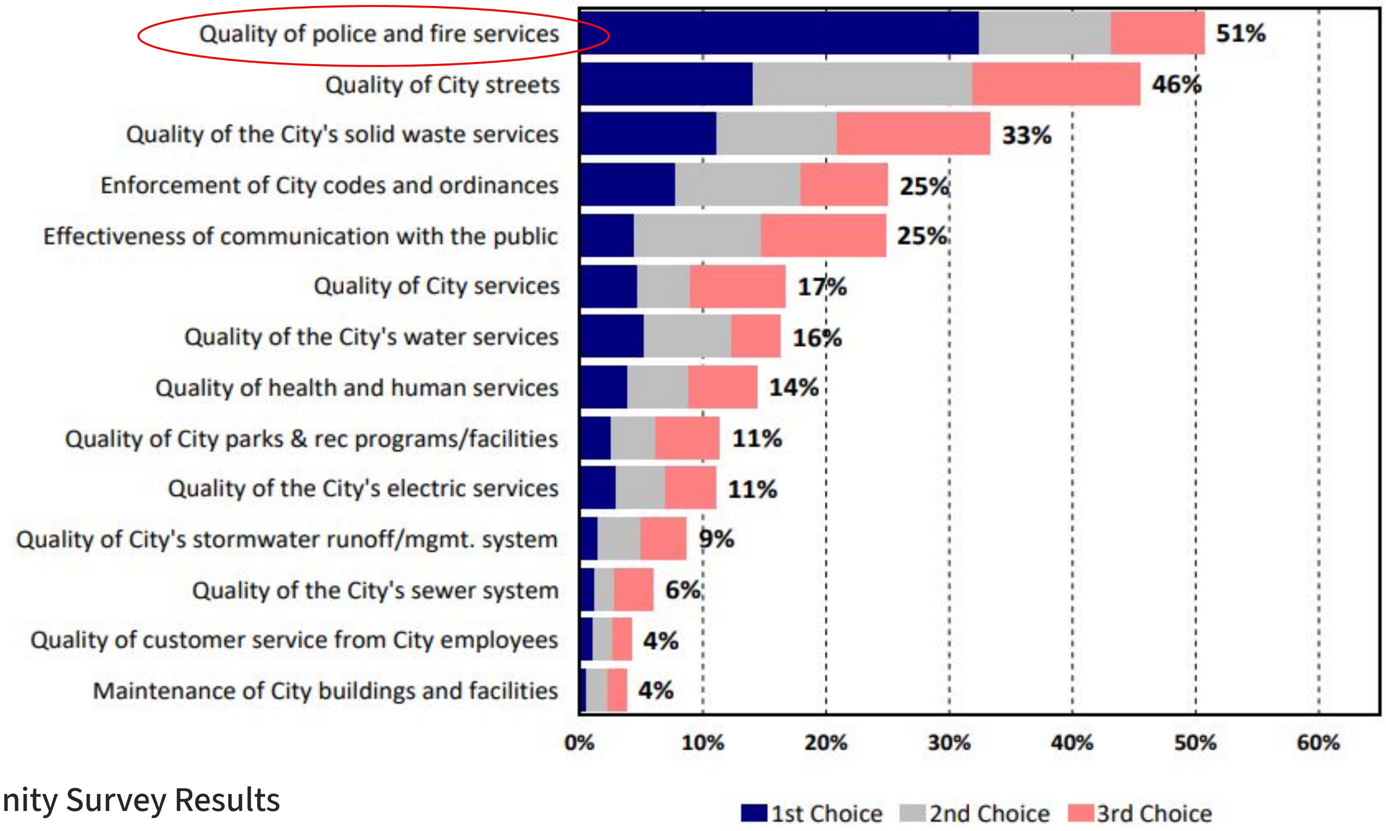
Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
Very High Priority (IS >.20)						
Quality of City streets	44%	2	29%	14	0.3147	1
Quality of police and fire services	53%	1	48%	8	0.2771	2
High Priority (IS .10-.20)						
Enforcement of City codes and ordinances	27%	3	30%	13	0.1876	3
Quality of City parks & rec programs/facilities	17%	9	66%	1	0.1509	4
Effectiveness of communication with the public	21%	4	34%	12	0.1417	5
Quality of City services	20%	7	45%	10	0.1069	6
Quality of the City's water services	20%	6	50%	7	0.1001	7
Medium Priority (IS <.10)						
Quality of health and human services	21%	5	53%	5	0.0970	8
Quality of the City's solid waste services	18%	8	53%	6	0.0869	9
Quality of City's stormwater runoff/mgmt. system	9%	10	43%	11	0.0515	10
Quality of the City's electric services	8%	11	58%	2	0.0341	11
Quality of the City's sewer system	6%	12	47%	9	0.0326	12
Quality of customer service from City employees	4%	13	58%	3	0.0184	13
Maintenance of City buildings and facilities	3%	14	56%	4	0.0129	14

Citizen Satisfaction Survey



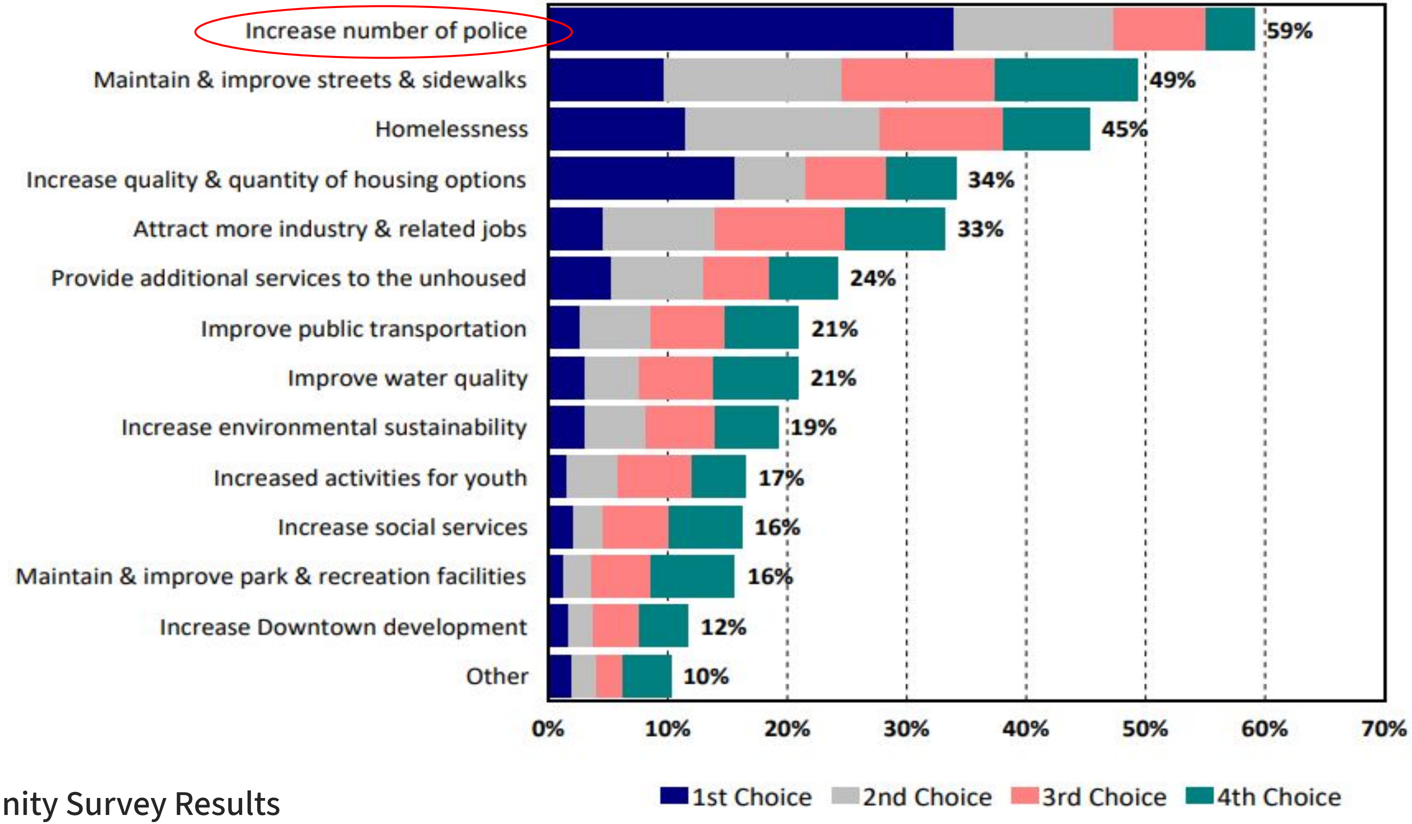
Q3. Major City Services That Should Receive the Most Emphasis Over the Next Two Years

by percentage of respondents who selected the item as one of their top three choices



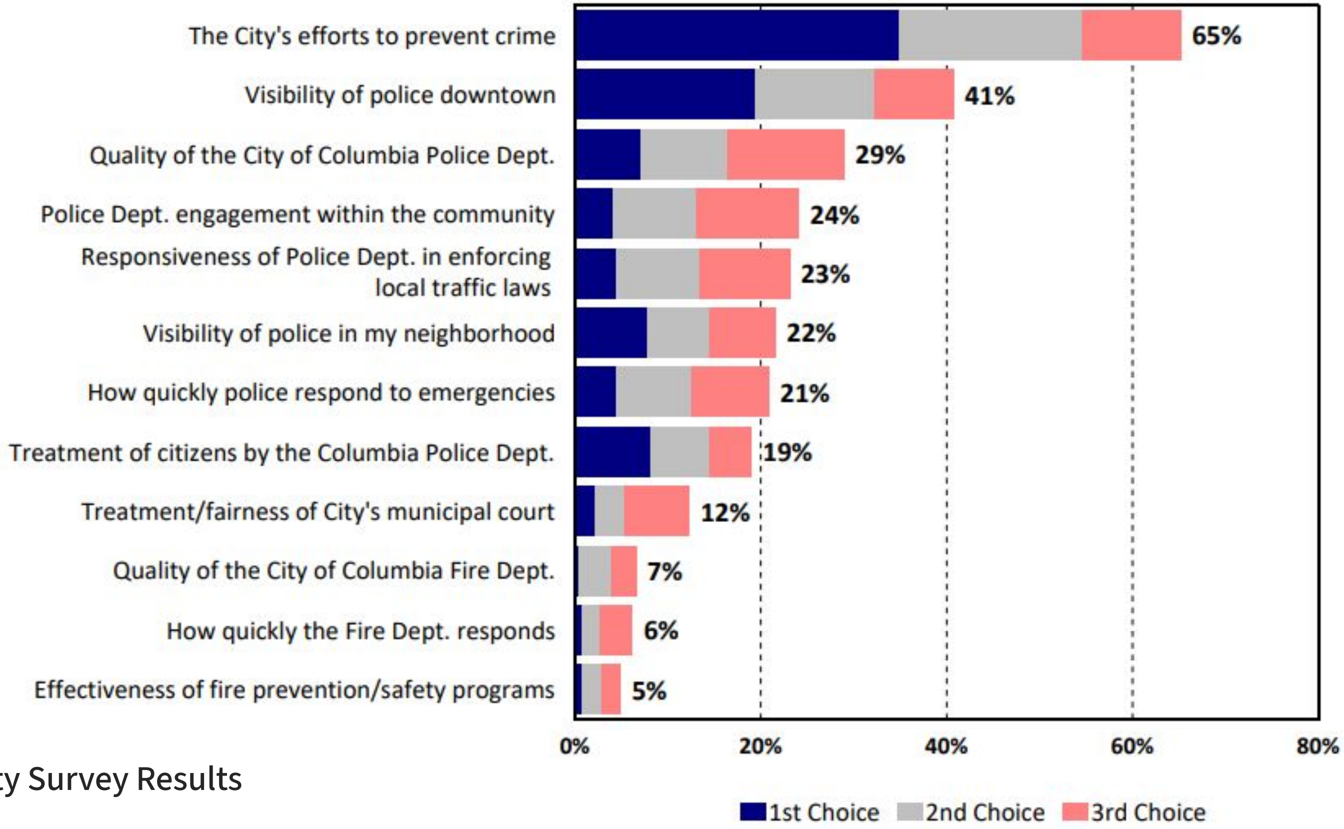
Q4. Items That Should Receive the Most Emphasis Over the Next Two Years

by percentage of respondents who selected the item as one of their top four choices



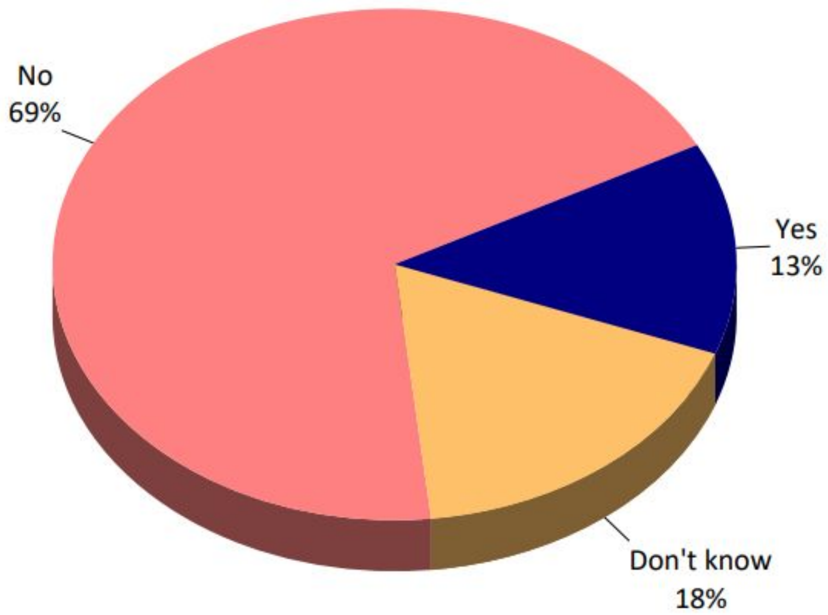
Q12. Public Safety Services That Should Receive the Most Emphasis Over the Next Two Years

by percentage of respondents who selected the item as one of their top three choices



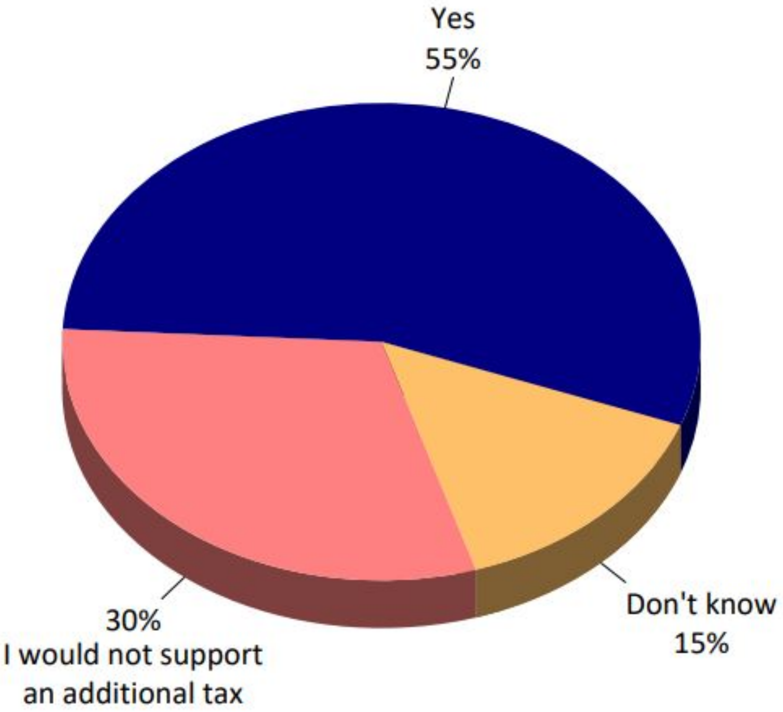
Q18. Do you think that the City of Columbia has enough police officers and firefighters?

by percentage of respondents



Q18a. Would you support the City pursuing an additional tax to increase the number of police officers and firefighters in the City of Columbia?

by percentage of respondents who answered "no" to Question 18



Recommendations from Staff

Public Safety & Crime Prevention

- Increase number of sworn officers to support community policing, crime prevention and officer wellness
- Reinstitute CPD Downtown Unit
- Improve safety in medians and roadways
- Improve site lines and visibility along trails and in parks through vegetation management and tree pruning
- Enhance park signage to facilitate clear and timely reporting of suspicious or illegal activity

city of Columbia

Public Safety Statistics

city of
Columbia

Investing in Community Safety Excellence

- Since 2000, Columbia's population has grown by ~49,000 residents (+58%) and the City now covers ~15 additional square miles (+28%).
- Columbia had 1.49 officers per 1,000 residents in 2000. By 2026, that has dropped to 1.39 officers per 1,000 residents.
- The average number of full-time law enforcement officers in US cities is 2.3 per 1,000 residents.
  - The rate of full-time law enforcement officers per 1,000 residents is 2.2 in Midwest cities.

Source: FBI.gov UCR

Sworn Police Officers per 1000 Citizens

City	Population	Police Budget	Sworn Officers	Public Safety Tax	Officer Per 1000
Kansas City	510,612	343,130,291	1,364	Yes	2.67
St. Louis	288,512	122,278,069	1,295	No	4.49
Springfield	169,954	62,719,841	360	Yes	2.12
Columbia	133,246	35,184,345	185	No	1.39
Independence	121,740	53,273,762	230	Yes	1.89
Lee's Summit	103,656	37,091,439	171	Yes	2.67

Comparison between College Cities

City	Population	Sworn Officers	Police Budget	Total Number of Students
Boulder, CO	105,195	191	$50,203,922	47,303
Columbia, SC	146,655	385	$53,232,690	38,300
College Station, TX	126,702	168	$39,736,688	78,321
Columbia, MO	130,354	185	$35,184,345	37,232
Fort Collins, CO	170,509	232	$67,063,693	34,096
Lansing, MI	111,965	211	$30,731,465	61,910
Lawrence, KS	96,636	155	$34,950,000	29,792
Norman, OK	130,681	184	$31,069,435	30,581
Gainesville, FL	151,942	300	$49,428,909	56,311
Richardson, TX	117,962	170	$41,108,054	29,886
Springfield, MO	170,527	360	$62,719,841	35,740

Fire Deployment to Change Outcome

CFD Response Times by Category	Number of Incidents	90th Percentile	CFD Initial Unit Benchmark	CFD ERF Benchmark	Expected Change
EMS/Rescue	9805	11:17	8.0 (4 FF)	10.0 (FF)	Compliant
False Alarm	1929	10:16	Non- Emergent (4 FF)	N/A	
Spec Ops/Weather/Invest.	2895	11:06	Non- Emergent (4 FF)	N/A	
Service Call	1123	12:16	Non- Emergent (4 FF)	N/A	
Fire	497	9:13	8.0 (4 FF)	12.0 (16 FF)	Compliant
Hazardous Condition	436	11:32	8.0 (4 FF)	12.0	Compliant
TOTAL	16,685				

Over **25%** Predicted Improvement

Public Safety Priorities

city of
Columbia

Investing in Community Safety Excellence

- Core Patrol Operations and Scheduling
- Traffic Enforcement
- Crime Prevention Unit
- Investigative Needs
- Specialty Teams

Investing in Community Safety Excellence

- 42 additional Firefighters will enhance the neighborhood fire and medical efficiency which equates to lives saved, higher level of safety for our firefighters and improved outcomes for our patients.
- In an urban fire service, several tasks often have to happen at the same time for victims to survive (search, fire attack, water supply, ventilation, firefighter rescue capability).
- Columbia has more people, more area to cover, and fewer officers per resident than it had two decades ago; a dedicated public safety tax helps close that gap.

Source: NFPA 1710, CFD Standard of Cover

Public Safety Priorities

- Additional Police Officers and Firefighters
  - 50 Police Officers over 4 years
  - 42 Firefighters over 5 years
- New Police Headquarters
- Police Vehicles
- Renovation of 3 Current Fire Stations
- 2 Planned New Fire Stations with Apparatus
- Police and Fire Technology Plan

Additional Priority

Stabilizing the City of Columbia Police and Firefighters Retirement Fund is necessary for the City. Our current funding gap is:

- 53% for the Police Pension
- 61% for the Firefighters Pension
- Total Unfunded Actuarial Accrued Liability (UAAL) as of 9/30/2025: $148,946,720.
    - Police Liability — $65,893,709
    - Fire Liability — $83,053,011

Priority Timeline/Cost

	Cost	Time Period
Police and Fire Technology Plan	1,000,000	Annual
Renovation of Fire Station 4	6,000,000	2027
Pension Dedicated Funds	11,600,000	2027-2030
50 Police Officers over 4 years	11,009,660	2027-2030
42 Firefighters over 5 years	12,515,550	2027-2031
Renovation of Fire Station 6	6,000,000	2028
Police Vehicles	1,800,000	2028-2030
New Police Headquarters	30,000,000	2029
Renovation of Fire Station 2	7,000,000	2029
New Fire Station 12	8,000,000	2032
New Fire Station 13	8,000,000	2035

General Fund FTE & Expenditure Breakdown

city of
Columbia

General Fund Revenue History

Revenue	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
General Property Taxes	8,947,930	9,146,927	9,335,516	10,266,558	10,813,405
Sales Tax	23,668,382	26,295,876	29,461,437	30,124,725	31,863,094
Use Tax	-	-	642,572	3,961,765	5,175,681
Other Local Taxes	10,418,850	11,082,329	12,003,181	14,010,569	14,352,131
Payments in Lieu of Taxes	16,784,702	16,726,267	16,748,503	16,759,394	17,829,515
Licenses and Permits	1,002,066	1,102,948	1,072,953	1,641,351	2,363,502
Fines	802,706	630,988	552,153	439,147	316,951
Fees and Service Charges	2,384,529	5,335,490	2,985,075	2,682,396	3,031,461
Intragovernmental Revenue	5,075,091	7,915,796	9,283,271	10,879,909	13,364,026
Revenue from Other Governmental Units	4,059,083	11,705,844	17,810,635	7,347,264	9,432,602
Investment Revenue	877,266	(61,407)	(38,897)	2,493,199	3,938,157
Miscellaneous	1,651,090	1,353,390	1,137,062	2,474,938	1,554,605
Contribution	1,100	-	-	-	82,500
Transfers In from Other City Funds	8,292,111	15,310,890	10,685,064	9,060,989	9,702,150
Total Revenue:	***83,964,906***	***106,545,338***	***111,678,525***	***112,142,203***	***123,819,778***

General Fund Expenditure History

Expenditures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Employee Wages	40,267,610	43,107,732	46,308,930	45,417,603	53,006,013
Employee Benefits	20,862,071	22,233,804	24,080,361	25,399,694	28,440,285
Construction Materials	1,615,871	1,950,534	1,612,088	1,505,250	1,416,030
Operating Supplies	1,271,620	1,578,171	1,762,729	1,509,020	2,067,186
Maintenance and Equipment	2,349,044	2,445,555	3,157,755	2,319,372	2,197,525
Training and Travel	263,464	265,044	419,457	654,294	908,035
Intragovernmental Charges	7,411,937	6,631,838	6,598,770	6,655,800	7,934,892
Utilities	1,364,707	1,790,470	1,861,312	1,630,018	1,727,719
Services and Misc. Charges	2,368,191	2,927,937	2,547,359	2,721,007	3,429,252
Misc. Contractual	4,635,400	9,367,686	7,550,846	6,617,470	11,861,775
Transfers Out to Other City Funds	1,898,027	2,930,005	12,447,597	11,303,687	14,408,451
Capital Outlay	463,911	1,655,922	-	-	262,071
Total Expenditures:	***84,771,852***	***96,884,698***	***108,347,205***	***105,733,215***	***127,659,234***
Excess (Deficiency) of Revenue over Expenditures	**(806,946)**	**9,660,641**	**3,331,321**	**6,408,988**	**(3,839,456)**

General Fund Cash Reserve History

Estimated Cash Reserve	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Cash and Cash Equivalents	38,465,923	59,332,013	62,760,854	62,634,022	57,615,635
Receivables	8,402,867	18,196,427	8,105,378	8,541,071	10,229,265
GASB 31 Adjustment	1,620,161	2,049,256	2,601,260	2,354,515	1,403,327
Current Liabilities	(8,473,497)	(29,598,491)	(34,436,856)	(30,754,124)	(29,412,120)
Ending Available Cash	**40,015,454**	**49,979,205**	**39,030,636**	**42,775,484**	**39,836,106**
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	84,771,852	96,884,698	108,347,205	105,733,217	127,659,234
Total Expenses	**84,771,852**	**96,884,698**	**108,347,205**	**105,733,217**	**127,659,234**
Cash Reserve Target (20% of total current year expenses)	16,954,370	19,376,940	21,669,441	21,146,643	25,531,847
Cash above/below Target	***23,061,084***	***30,602,265***	***17,361,195***	***21,628,841***	***14,304,259***

General Fund Revenue Projections

Revenue	FY 2025	FY 2026 Estimated	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
General Property Taxes	11,558,147	12,111,877	12,232,996	12,355,326	12,478,879	12,603,668	12,729,704
Sales Tax	31,719,746	33,127,714	33,472,242	33,827,048	34,177,158	34,527,474	34,869,296
Use Tax	5,138,673	5,513,352	5,628,029	5,747,343	5,866,313	5,986,573	6,105,107
Other Local Taxes	17,394,082	15,704,403	15,820,425	15,504,016	15,193,936	14,890,057	14,592,256
Payments in Lieu of Taxes	18,620,518	19,179,949	19,371,749	19,565,466	19,761,121	19,958,732	20,158,319
Licenses and Permits	2,209,760	2,770,730	2,798,419	2,826,403	2,854,667	2,883,214	2,912,046
Fines	559,237	710,772	716,281	723,444	730,678	737,985	745,365
Fees and Service Charges	3,344,807	3,277,661	3,309,949	3,343,048	3,376,479	3,410,244	3,444,346
Intragovernmental Revenue	14,255,684	14,596,295	15,032,994	15,408,819	15,794,040	16,188,891	16,593,613
Revenue from Other Govt. Units (Grants)	8,181,986	6,445,836	6,510,295	6,575,398	6,641,152	6,707,563	6,774,639
Investment Revenue	2,619,045	3,015,726	3,045,883	3,076,342	3,107,105	3,138,176	3,169,558
Miscellaneous	16,727,937	2,110,946	2,132,055	2,153,376	2,174,910	2,196,659	2,218,625
Contribution	-	-	-	-	-	-	-
Transfers In from Other City Funds	12,139,978	12,378,407	12,505,994	12,631,054	12,757,365	12,884,938	13,013,788
Total Revenue:	***144,469,599***	***130,943,668***	***132,577,311***	***133,737,084***	***134,913,802***	***136,114,174***	***137,326,663***

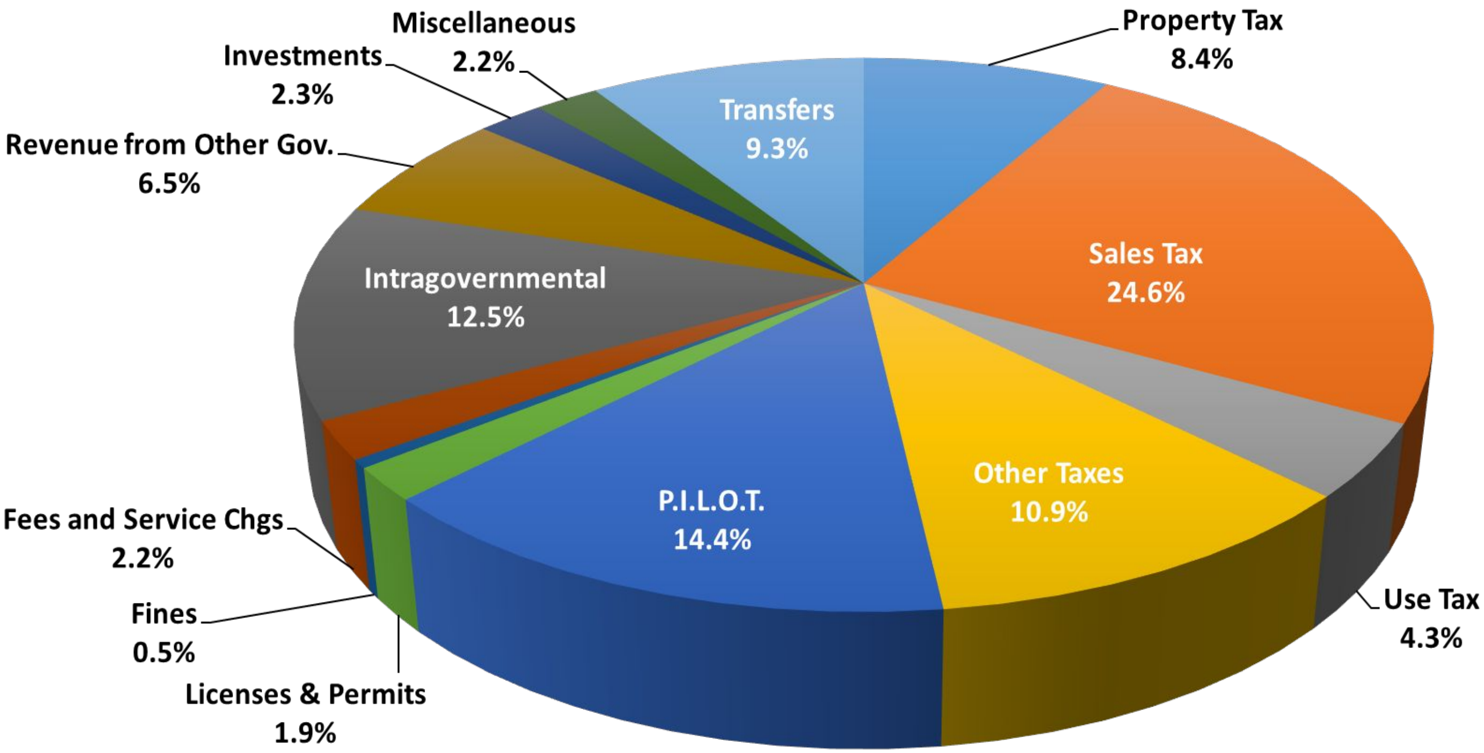
General Fund Expense Projections

Expenditures	FY 2025	FY 2026 Estimated	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Employee Wages	56,634,447	60,764,009	63,342,930	64,926,503	66,549,665	68,213,407	69,918,742
Employee Benefits	31,964,442	32,949,830	34,382,325	35,241,883	36,122,930	37,026,004	37,951,654
Construction Materials	2,170,115	1,926,839	2,003,912	2,064,030	2,125,950	2,189,729	2,255,421
Operating Supplies	1,854,777	1,980,351	2,118,785	2,161,160	2,204,383	2,248,471	2,293,441
Maintenance and Equipment	2,387,520	2,104,737	2,146,831	2,189,768	2,233,563	2,278,235	2,323,799
Training and Travel	733,880	671,851	685,288	698,993	712,973	727,233	741,777
Intragovernmental Charges	9,912,751	7,684,615	8,344,266	8,594,594	8,852,432	9,118,004	9,391,545
Utilities	1,814,372	1,861,846	1,899,083	1,937,064	1,975,806	2,015,322	2,055,628
Services and Misc. Charges	4,319,884	3,852,637	4,097,850	4,179,807	4,263,403	4,348,671	4,435,645
Misc. Contractual	12,946,705	8,366,885	9,239,623	9,424,415	9,612,904	9,805,162	10,001,265
ARPA Expense	7,650,189	10,004,528	-	-	-	-	-
Transfers Out to Other City Funds	9,377,280	5,600,000	7,612,000	7,764,240	7,919,525	8,077,915	8,239,474
Capital Outlay	1,811,088	24,111	24,593	25,085	25,587	26,098	26,620
Total Expenditures:	***143,577,449***	***137,792,238***	***135,897,485***	***139,207,543***	***142,599,122***	***146,074,251***	***149,635,010***
Excess (Deficiency) of Revenue over Expenditures	***892,149***	***(7,746,965)***	***(4,229,440)***	***(6,391,222)***	***(8,617,458)***	***(10,903,628)***	***(13,263,066)***

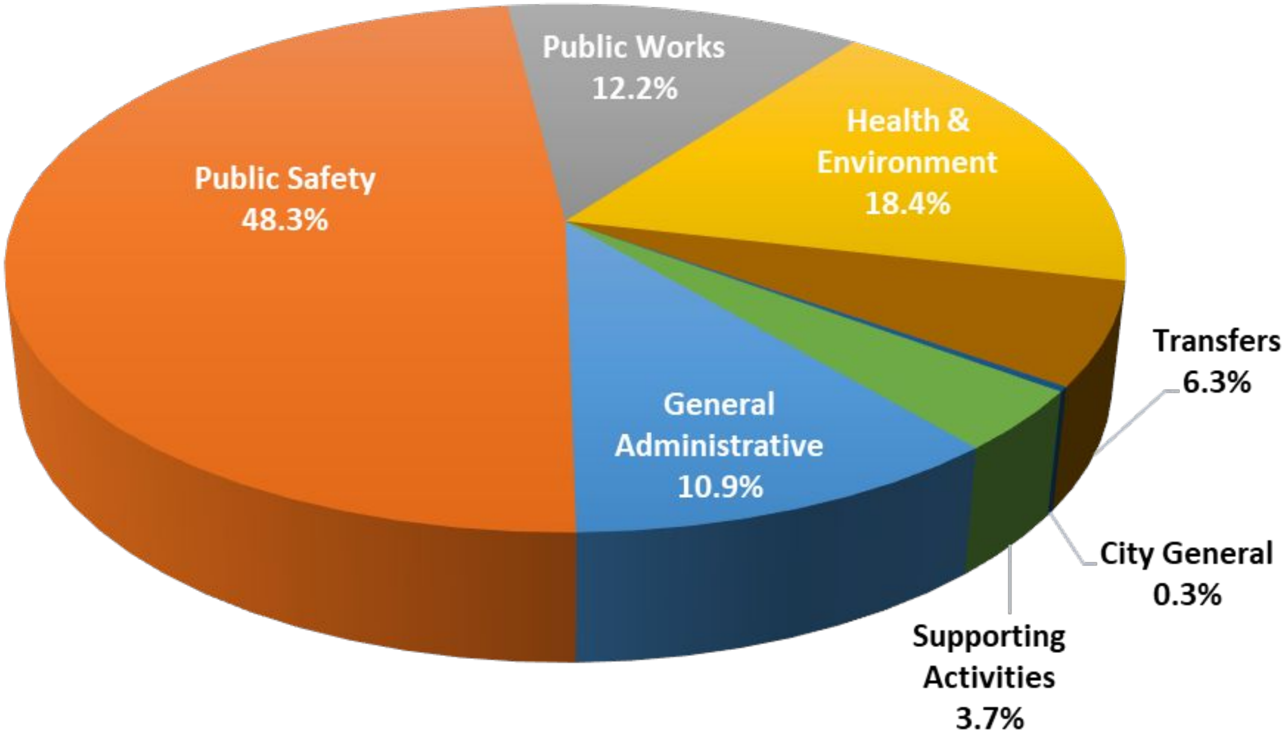
General Fund Cash Reserve Projection

Projected Cash Reserve	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Available Cash	45,489,712	48,645,669	45,325,495	39,855,036	32,169,717	22,209,639
Revenue	130,943,668	132,577,311	133,737,084	134,913,802	136,114,174	137,326,663
Additonal Revenue	-	-	-	-	-	-
Total Revenue	130,943,668	132,577,311	133,737,084	134,913,802	136,114,174	137,326,663
Expenditure	(137,792,238)	(135,897,485)	(139,207,543)	(142,599,122)	(146,074,251)	(149,635,010)
ARPA Expenses	10,004,528					
Total Expenditure less ARPA	(127,787,710)	(135,897,485)	(139,207,543)	(142,599,122)	(146,074,251)	(149,635,010)
Ending Available Cash	***48,645,669***	***45,325,495***	***39,855,036***	***32,169,717***	***22,209,639***	***9,901,291***
Total Expenses	**127,787,710**	**135,897,485**	**139,207,543**	**142,599,122**	**146,074,251**	**149,635,010**
Cash Reserve Target (20% of total current year expenses)	25,557,542	27,179,497	27,841,509	28,519,824	29,214,850	29,927,002
Cash above/below Target	***23,088,127***	***18,145,998***	***12,013,528***	***3,649,893***	***(7,005,211)***	***(20,025,711)***

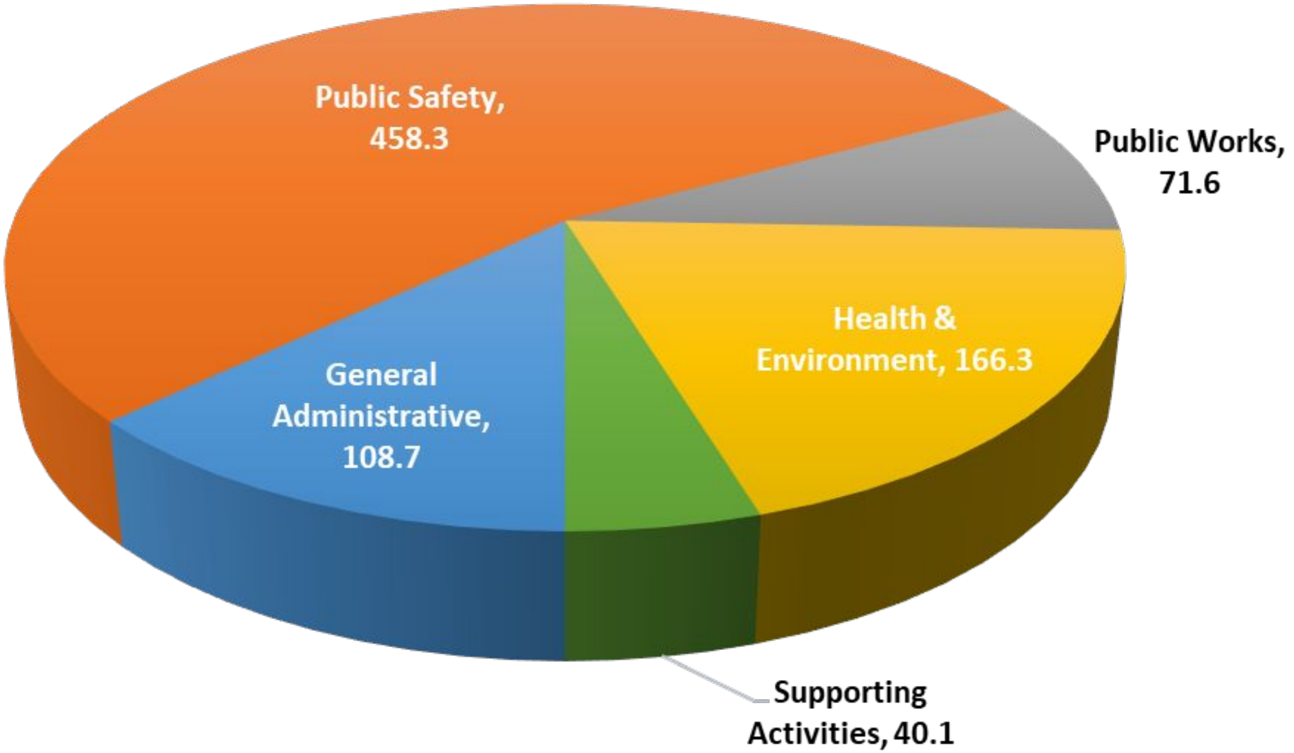
FY 2026 General Fund Revenue



General Fund Expenditures for the FY26 Budget



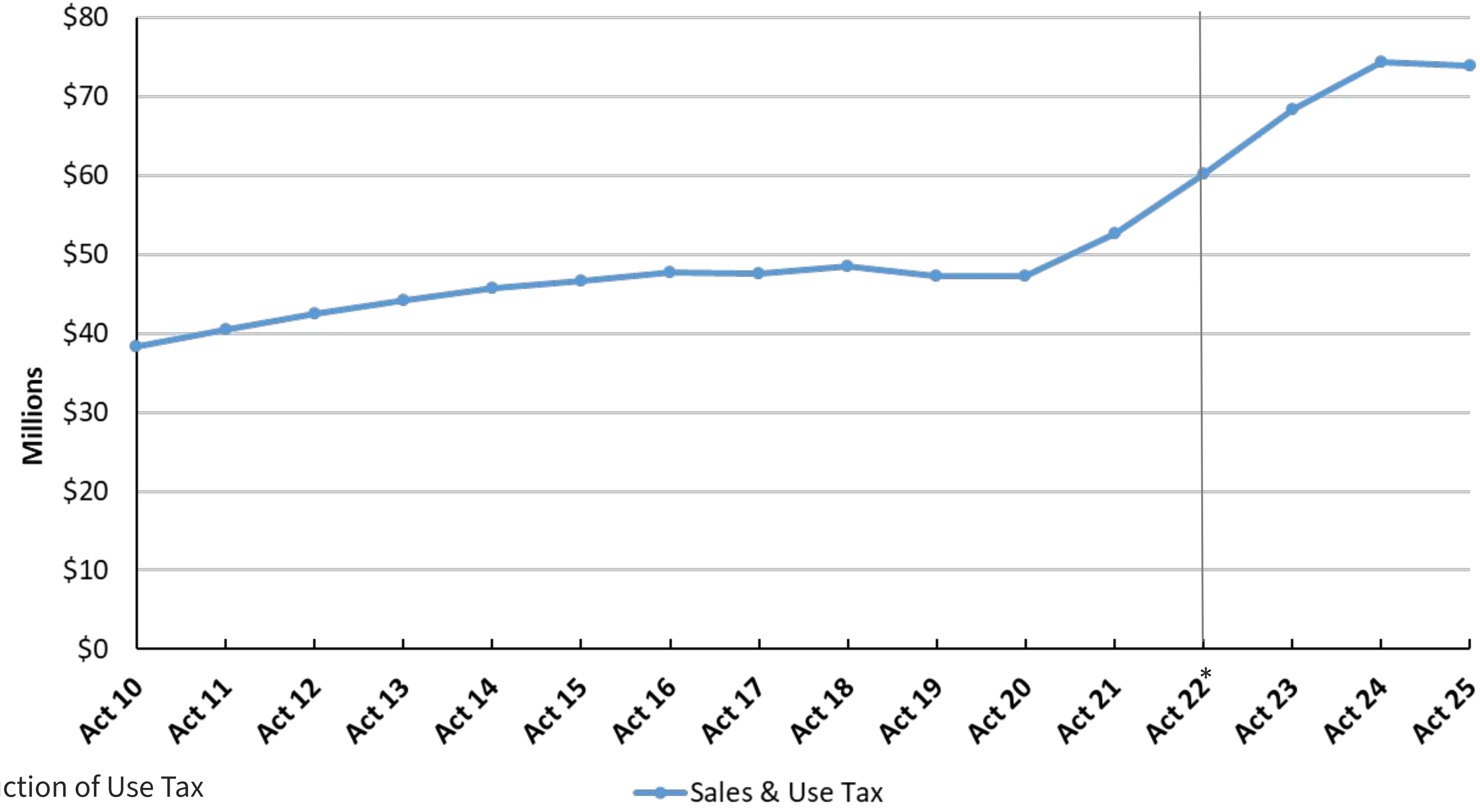
General Fund FTE for the FY26 Budget



Sales Tax History & Projections

city of Columbia

Sales and Use Tax History by Fiscal Year

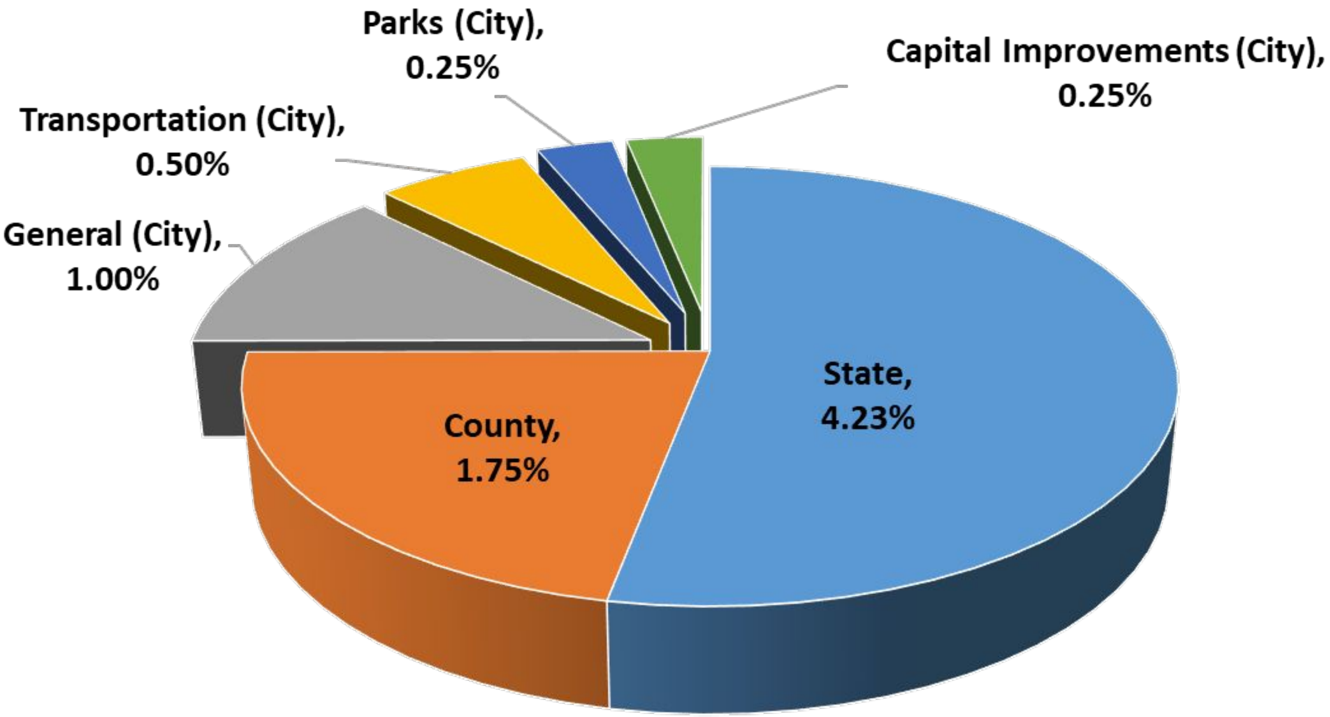


*Introduction of Use Tax

FY26 Estimated Sales and Use Tax by Funds

Fund	Tax Rate	Sales Tax	Use Tax
General Fund	1%	$33,127,714	$5,513,352
Capital Improvement Sales Tax	¼%	$7,933,387	$1,378,338
Park Sales Tax	¼%	$7,933,387	$1,378,338
Transportation Sales Tax	½%	$15,868,471	$2,756,676
Total	**2%**	**$64,862,959**	**$11,026,703**

Current Sales Tax Breakdown



Sales Tax Rate of Most Populated Cities In Missouri

City	City Portion	Tax
St. Louis	5.450%	9.679%
St. Joseph	3.875%	9.700%
Kansas City	3.250%	8.975%
Independence	2.875%	8.600%
Lee's Summit	2.750%	8.475%
Springfield	2.125%	8.100%
Columbia	**2.000%**	**7.975%**
St Charles	2.000%	7.950%
O'Fallon	2.000%	7.950%
St Peters	2.000%	7.950%

Source: https://missouri.ttr.services/

Proposed 1% Sales & Use Tax

city of
Columbia

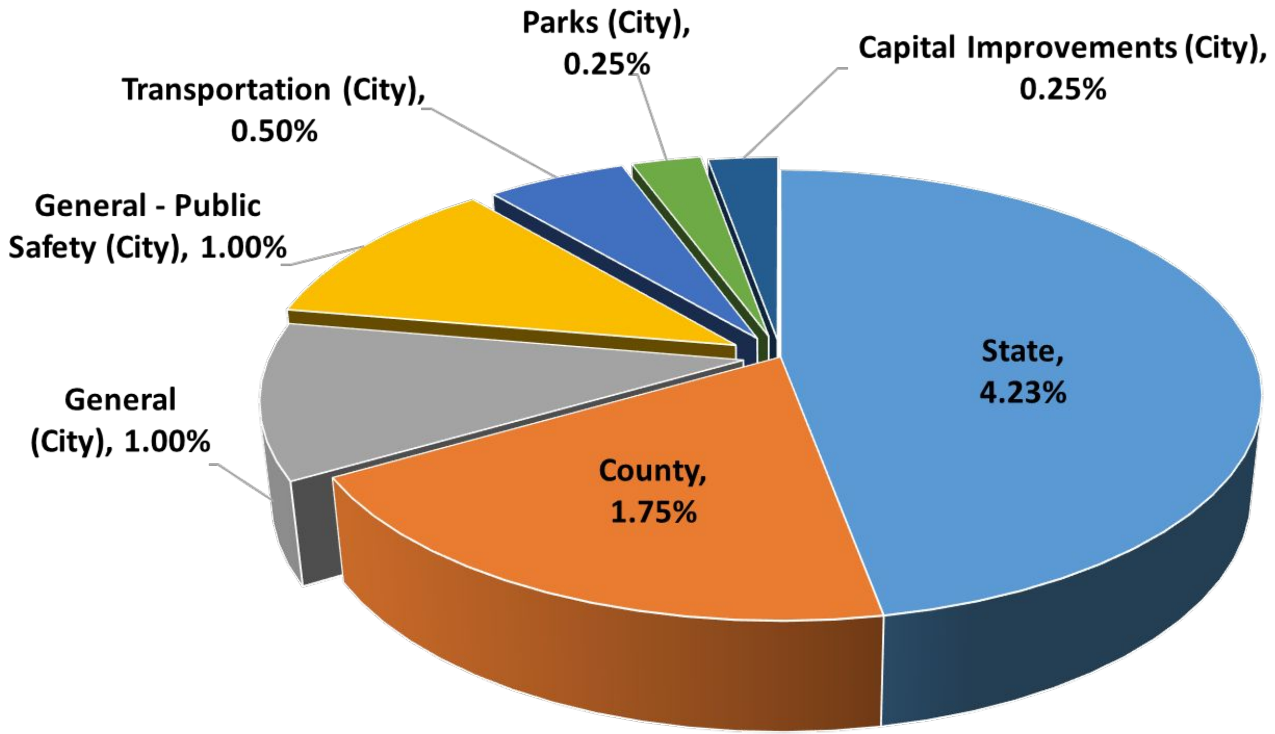
Additional Sales & Use Tax

- Additional General Sales & Use Tax - Dedicated for Public Safety
    - 1%, approximately $38,000,000
    - Provide revenues for the operations and capital improvements of public safety departments, including police and fire departments. (Pension programs included).
- Would need a vote of the public

FY28 Estimated Sales and Use Tax by Funds

Fund	Tax Rate	Sales Tax	Use Tax
General Fund	1%	$33,827,048	$5,747,343
GF — Dedicated Public Safety	**1%**	**$33,827,048**	**$5,747,343**
Capital Improvement Sales Tax	¼%	$8,100,863	$1,436,836
Park Sales Tax	¼%	$8,100,863	$1,436,836
Transportation Sales Tax	½%	$16,203,459	$2,873,672
Total	3%	$100,059,280	$17,242,030

Potential Sales Tax Breakdown



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Columbia	**3.000%**	**8.975%**
Independence	2.875%	8.600%
Lee's Summit	2.750%	8.475%
Springfield	2.125%	8.100%
St Charles	2.000%	7.950%
O'Fallon	2.000%	7.950%
St Peters	2.000%	7.950%

Source: https://missouri.ttr.services/

How Public Safety Will Be Funded

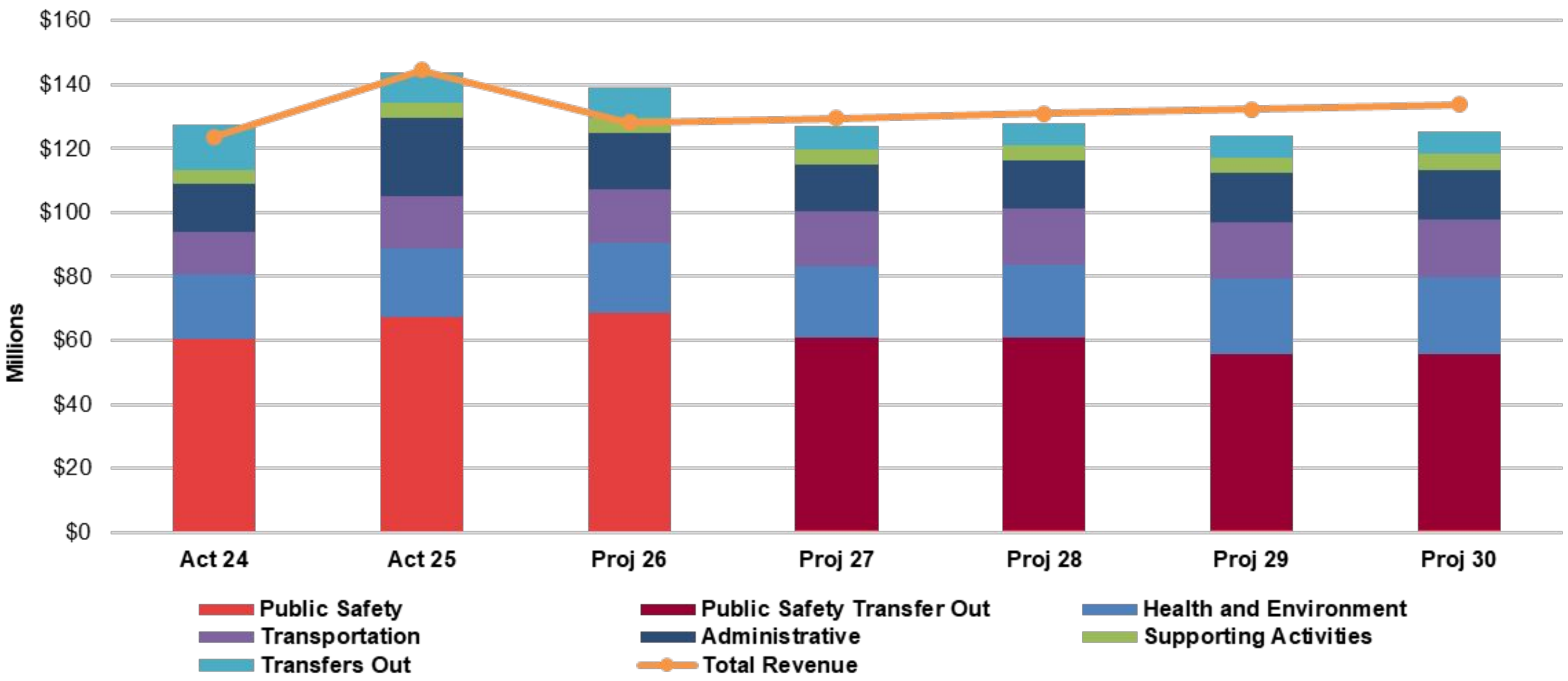
New Public Safety Fund

- Separate Fund to account for and segregate Police and Fire expenses
- ~$38 million from new General Sales Tax
- ~$60 million transfer from the General Fund (around 45% of total General Fund revenue)
    - **Ongoing** allocation from the General Fund

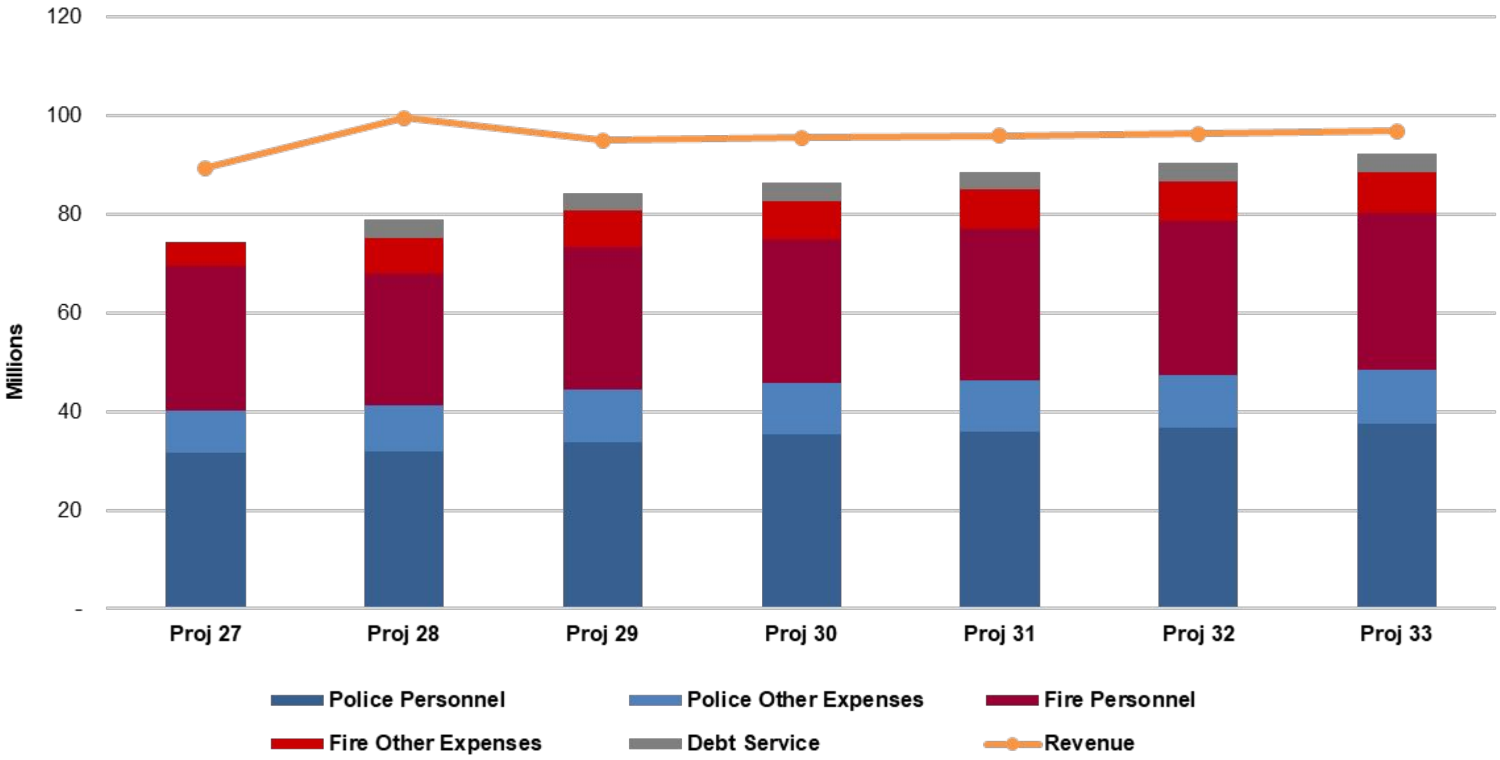
Public Safety Revenue & Expense Projection

1% Sales Tax Scenario									
Revenue	Proj 27	Proj 28	Proj 29	Proj 30	Proj 31	Proj 32	Proj 33	Proj 34	Proj 35
Transfer In	60,000,000	60,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000
Sales Tax & Use Tax	29,325,204	39,574,391	40,043,471	40,514,047	40,974,403	41,384,147	41,797,988	42,215,968	42,638,128
Total Revenue	***89,325,204***	***99,574,391***	***95,043,471***	***95,514,047***	***95,974,403***	***96,384,147***	***96,797,988***	***97,215,968***	***97,638,128***
Expenditures	Proj 27	Proj 28	Proj 29	Proj 30	Proj 31	Proj 32	Proj 33	Proj 34	Proj 35
Police Personnel	24,280,095	26,223,168	28,251,203	29,695,409	30,538,272	31,406,420	32,300,612	33,221,631	34,170,280
Police Pension Contributions	7,315,991	5,629,607	5,638,482	5,578,113	5,446,354	5,318,236	5,193,799	5,073,089	4,956,151
Police Other Expenses	8,626,146	9,377,919	10,397,977	10,265,387	9,966,894	10,121,432	10,279,061	10,439,842	10,603,839
Fire Personnel	20,079,335	21,896,925	23,151,043	23,797,574	25,237,754	25,946,886	26,677,293	28,203,864	29,001,979
Fire Pension Contributions	9,208,960	4,794,185	4,753,224	4,571,750	4,606,019	4,467,573	4,347,524	4,442,739	4,364,812
Fire Other Expenses	4,870,783	7,053,799	7,260,475	7,350,884	7,583,102	7,679,564	7,777,955	7,998,314	8,103,081
Capital Improvement Exp.	-	30,000,000	16,000,000	8,000,000	-	8,000,000	2,000,000	-	8,000,000
Total Expenses	***74,381,311***	***104,975,603***	***95,452,405***	***89,259,118***	***83,378,395***	***92,940,111***	***88,576,245***	***89,379,479***	***99,200,141***
Revenue over/(under) Exp	**14,943,892**	**(5,401,211)**	**(408,933)**	**6,254,928**	**12,596,008**	**3,444,036**	**8,221,743**	**7,836,489**	**(1,562,013)**
Rolling Balance	14,943,892	9,542,681	9,133,747	15,388,676	27,984,684	31,428,720	39,650,463	47,486,952	45,924,939

General Fund Projection with New Tax Rate



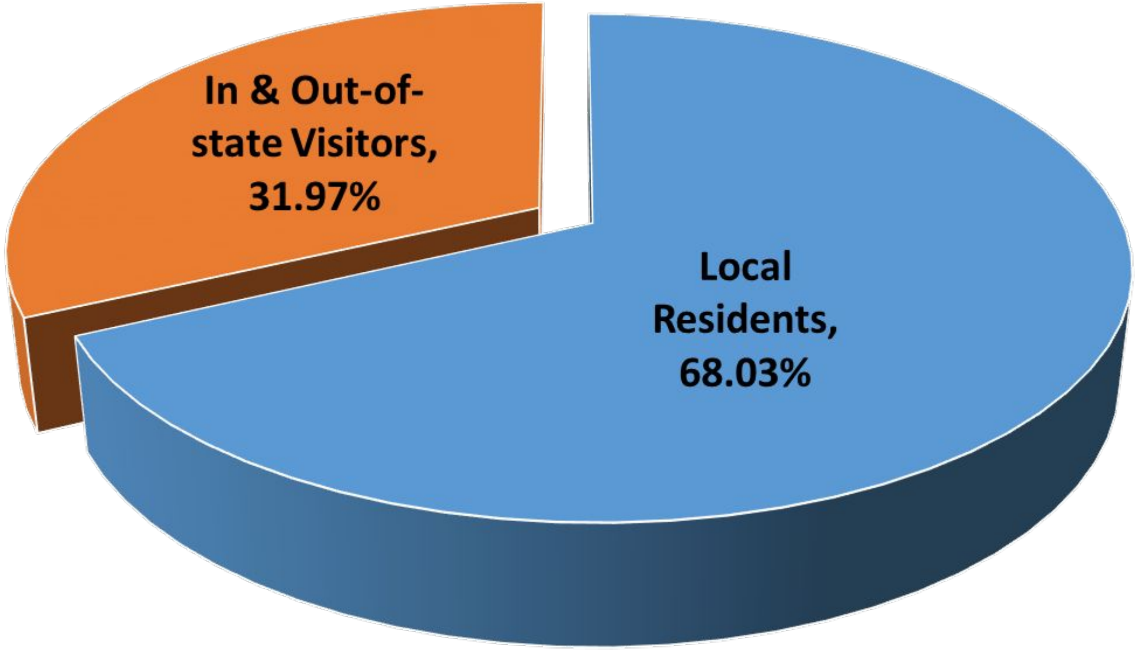
Public Safety Fund Projection with New Tax Rate



Public Safety Revenue & Expense Projection

0.75% Sales Tax Scenario									
Revenue	Proj 27	Proj 28	Proj 29	Proj 30	Proj 31	Proj 32	Proj 33	Proj 34	Proj 35
Transfer In	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Sales Tax & Use Tax	21,993,903	29,680,794	30,032,603	30,385,535	30,730,802	31,038,110	31,348,491	31,661,976	31,978,596
Total Revenue	***81,993,903***	***89,680,794***	***90,032,603***	***90,385,535***	***90,730,802***	***91,038,110***	***91,348,491***	***91,661,976***	***91,978,596***
Expenditures	Proj 27	Proj 28	Proj 29	Proj 30	Proj 31	Proj 32	Proj 33	Proj 34	Proj 35
Police Personnel	24,280,095	26,223,168	28,251,203	29,695,409	30,538,272	31,406,420	32,300,612	33,221,631	34,170,280
Police Pension Contributions	7,315,991	5,629,607	5,638,482	5,578,113	5,446,354	5,318,236	5,193,799	5,073,089	4,956,151
Police Other Expenses	8,626,146	9,377,919	10,397,977	10,265,387	9,966,894	10,121,432	10,279,061	10,439,842	10,603,839
Fire Personnel	20,079,335	21,896,925	23,151,043	23,797,574	25,237,754	25,946,886	26,677,293	28,203,864	29,001,979
Fire Pension Contributions	9,208,960	4,794,185	4,753,224	4,571,750	4,606,019	4,467,573	4,347,524	4,442,739	4,364,812
Fire Other Expenses	4,870,783	7,053,799	7,260,475	7,350,884	7,583,102	7,679,564	7,777,955	7,998,314	8,103,081
Capital Improvement Exp.	-	30,000,000	16,000,000	8,000,000	-	8,000,000	2,000,000	-	8,000,000
Total Expenses	***74,381,311***	***104,975,603***	***95,452,405***	***89,259,118***	***83,378,395***	***92,940,111***	***88,576,245***	***89,379,479***	***99,200,141***
Revenue over/(under) Exp	**7,612,591**	**(15,294,809)**	**(5,419,801)**	**1,126,417**	**7,352,407**	**(1,902,001)**	**2,772,246**	**2,282,497**	**(7,221,545)**
Rolling Balance	7,612,591	(7,682,218)	(13,102,019)	(11,975,602)	(4,623,195)	(6,525,196)	(3,752,949)	(1,470,453)	(8,691,998)

Sales Tax Receipts by Location



Approximately 32% of collected sales tax revenue comes from visitors outside of Columbia.
Local residents are defined as anyone living within an 10 mile radius from the city center.

1-Cent Sales Tax Impact

$4 Cup of Coffee: Additional $0.04 (4 cents)

- From $4.32 to $4.36

$12 Meal: Additional $0.12 (12 cents)

- From $12.96 to $13.08

$100 Retail Purchase: Adds $1.00

- From $107.98 to $108.98

1-Cent Sales Tax Impact to Households

Income Level	Avg Annual Income**	% Spent on Taxable Goods***	Est. Taxable Spending	Current Tax (7.975%)	Annual Increase (1%)	New Total Tax (8.975%)
Lower Income*	$15,960	51%	$8,140	$650.00	**$81.40**	$731.34
Middle Income	$58,400	46%	$26,794	$2,136.82	**$267.94**	$2,404.75
Upper Income	$1,688,600	12%	$202,632	$16,159.90	**$2,026.32**	$18,186.22

Sources:
*https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/prior-hhs-poverty-guidelines-federal-register-references
**https://itep.org/missouri-who-pays-7th-edition/
***https://www.clevelandfed.org/publications/economic-commentary/2014/ec-201418-income-inequality-and-income-class-consumption-patterns

1-Cent Sales Tax Impact to Households (con't)

Income Level	Additional 1-Cent Sales Tax		
	Year 1	Year 3	Year 7
Lower Income (Lowest 20%)	$81.40	$84.68	$91.67
Middle Income (Middle 20%)	$267.94	$278.76	$301.74
Upper Income (Top 1%)	$2,026.32	$2,108.18	$2,281.97

Out years based on a 2% CPI escalator

Discussion