



***City of Columbia  
FY 2011/2012  
Budget Summaries***

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- **Combined Funds Summary**
- **General Fund**
- **Enterprise**
  - **Water & Sewer Operating**
  - **Storm Water Operating**
  - **Parking Operating**
- **Special Revenue**
  - **Hospitality Tax**
  - **Accommodations Tax**
  - **CDBG/HOME/HOPWA**

# COMBINED OPERATING FUNDS FY 11/12 BUDGET SUMMARY



	<u>GENERAL FUND</u>	<u>WATER &amp; SEWER</u>	<u>STORM WATER</u>	<u>PARKING</u>	<u>HOSPITALITY TAX</u>	<u>ACCOMM. TAX</u>	<u>CDBG. HOME &amp; HOPWA</u>	<u>TOTAL</u>
<b>REVENUE</b>								
GENERAL PROPERTY TAX	49,655,083							49,655,083
LICENSES AND PERMITS	27,107,600				7,700,000			34,807,600
FROM OTHER AGENCIES	11,221,481					1,200,000	3,505,121	15,926,602
CURRENT SERVICE CHARGES	9,045,837	108,483,499	4,853,280	4,642,600				127,025,216
FINES & FORFEITURES	995,700	200,000		2,100,000	14,000			3,309,700
MISCELLANEOUS REVENUE	25,000	10,500		37,000				72,500
INTEREST ON INVESTMENT	75,000	1,606,500	250,000	200,000				2,131,500
RENTS & SALE OF PROPERTY	179,050	100,000		95,850				374,900
<b>TOTAL REVENUE</b>	<b>98,304,751</b>	<b>110,400,499</b>	<b>5,103,280</b>	<b>7,075,450</b>	<b>7,714,000</b>	<b>1,200,000</b>	<b>3,505,121</b>	<b>233,303,101</b>
<b>TRANSFERS IN</b>								
FROM GENERAL FUND			1,000,000					1,000,000
FROM OTHER FUNDS	3,038,430							3,038,430
FROM WATER & SEWER OPERATING	4,500,000							4,500,000
FROM PARKING FUND	1,000,000							1,000,000
FROM ACCOMMODATIONS TAX	25,000							25,000
FROM HOSPITALITY TAX	1,000,000							1,000,000
FROM BOND PROCEEDS	5,333,073							5,333,073
FROM FUND BALANCE	2,000,000			326,482	0	25,000		2,351,482
<b>TOTAL TRANSFERS IN</b>	<b>16,896,503</b>	<b>0</b>	<b>1,000,000</b>	<b>326,482</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>18,247,985</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>115,201,254</b>	<b>110,400,499</b>	<b>6,103,280</b>	<b>7,401,932</b>	<b>7,714,000</b>	<b>1,225,000</b>	<b>3,505,121</b>	<b>251,551,086</b>
<b>DEPARTMENTS</b>								
GENERAL GOVERNMENT	5,861,857	47,142						5,908,999
MUNICIPAL COURT	2,520,068							2,520,068
FINANCE	2,056,629			76,310				6,034,964
CUSTOMER SERVICE		3,902,025						1,749,241
COMMUNITY DEV & DEVELOPMENT CORPS	564,867	1,377,337					3,450,289	5,392,493
ECONOMIC DEV DEPARTMENT		988,441						988,441
DEVELOPMENT SERVICES	4,125,463							4,125,463
PUBLIC SAFETY	52,247,558	1,235,362						53,482,920
PARKS & RECREATION	9,275,097							9,275,097
PUBLIC WORKS	17,633,041	1,210,735	2,793,223	97,491				21,734,490
GENERAL SERVICES	1,657,736	1,727,874						3,385,610
INFORMATION TECHNOLOGY/GIS	2,942,157	726,869						3,669,026
UTILITIES & ENGINEERING		53,499,622	1,116,220					54,615,842
PARKING GARAGE OPERATIONS				2,880,160				2,880,160
<b>TOTAL DEPARTMENTS</b>	<b>98,884,473</b>	<b>66,464,648</b>	<b>3,909,443</b>	<b>3,053,961</b>	<b>0</b>	<b>0</b>	<b>3,450,289</b>	<b>175,762,814</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>								
NON-DEPARTMENTAL & MISC.	110,000	1,585,000	50,000	5,000				1,750,000
ECONOMIC DEVELOPMENT CONTINGENCY	0	540,000						540,000
COMMUNITY PROMOTION /AGENCY FUNDING	0	70,000			4,631,600	1,200,000		5,901,600
HOMELESS SERVICES	1,000,000							1,000,000
OFFICE SPACE LEASE	505,000					0		505,000
DETENTION CENTER PER DIEM	375,000					0		375,000
ELECTRICITY & FUEL RESERVE	100,000							100,000
DEBT SERVICE		31,715,082		3,168,061				34,883,143
RESERVE	1,000,000	2,545,743			522,320			4,068,063
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,090,000</b>	<b>36,455,825</b>	<b>50,000</b>	<b>3,173,061</b>	<b>5,153,920</b>	<b>1,200,000</b>	<b>0</b>	<b>49,122,806</b>
<b>TOTAL EXPENDITURES</b>	<b>101,974,473</b>	<b>102,920,473</b>	<b>3,959,443</b>	<b>6,227,022</b>	<b>5,153,920</b>	<b>1,200,000</b>	<b>3,450,289</b>	<b>224,885,620</b>
<b>TRANSFERS OUT &amp; OTHER FINANCING USES</b>								
TO GENERAL FUND		4,500,000		1,000,000	1,000,000	25,000		6,525,000
TO DEBT SERVICE	5,419,343				1,560,080			6,979,423
TO CAPITAL PROJECTS	246,433	2,160,526	2,143,837					4,550,796
TO STORM DRAIN	1,000,000							1,000,000
TO INTERNAL SERVICE FUNDS	1,652,719	819,500		160,000				2,632,219
TO CAPITAL REPLACEMENT	5,333,073							5,333,073
<b>TOTAL TRANSFER OUT</b>	<b>13,651,568</b>	<b>7,480,026</b>	<b>2,143,837</b>	<b>1,160,000</b>	<b>2,560,080</b>	<b>25,000</b>	<b>0</b>	<b>27,020,511</b>
<b>TOTAL BUDGET</b>	<b>115,626,041</b>	<b>110,400,499</b>	<b>6,103,280</b>	<b>7,387,022</b>	<b>7,714,000</b>	<b>1,225,000</b>	<b>3,450,289</b>	<b>251,906,131</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(424,787)</b>	<b>0</b>	<b>0</b>	<b>14,910</b>	<b>0</b>	<b>0</b>	<b>54,832</b>	<b>(355,045)</b>

**GENERAL FUND SUMMARY  
FISCAL YEAR 2011/2012**

	ACTUAL FY 09/10	APPROVED FY 10/11	APPROVED FY 11/12	INCREASE (DECREASE)
<b>REVENUE</b>				
GENERAL PROPERTY TAX	48,930,587	49,273,135	49,655,083	381,948
LICENSES AND PERMITS	27,418,693	27,470,800	27,107,600	(363,200)
FROM OTHER AGENCIES	11,961,867	11,087,058	11,221,481	134,423
CURRENT SERVICE CHARGES	9,286,433	9,032,605	9,045,837	13,232
FINES & FORFEITURES	863,871	913,611	995,700	82,089
MISCELLANEOUS REVENUE	145,275	25,935	25,000	(935)
INTEREST ON INVESTMENT	189,166	50,000	75,000	25,000
RENTS & SALE OF PROPERTY	122,431	179,050	179,050	0
<b>TOTAL REVENUE</b>	<b>98,918,322</b>	<b>98,032,194</b>	<b>98,304,751</b>	<b>272,557</b>
<b>TRANSFERS IN</b>				
FROM OTHER FUNDS	953,882	1,538,430	1,538,430	0
FROM WATER & SEWER OPERATING	4,500,000	4,500,000	4,500,000	0
FROM PARKING FUND	1,250,000	1,000,000	1,000,000	0
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000	0
FM HOSPITALITY TAX	2,300,000	2,300,000	1,000,000	(1,300,000)
FROM HYDRO	0	0	1,500,000	1,500,000
FROM GO BOND PROCEEDS			5,333,073	5,333,073
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS			2,000,000	2,000,000
<b>TOTAL TRANSFERS IN</b>	<b>9,028,882</b>	<b>9,363,430</b>	<b>16,896,503</b>	<b>7,533,073</b>
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>107,947,204</b>	<b>107,395,624</b>	<b>115,201,254</b>	<b>7,805,630</b>
<b>DEPARTMENTS</b>				
LEGISLATIVE - COUNCIL			264,821	
LEGISLATIVE - MAYOR'S OFFICE			321,807	
LEGISLATIVE	521,435	537,537	586,628	49,091
ADMINISTRATION - CITY MANAGER	414,100	568,848	957,011	388,163
GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS	389,003	421,537	430,151	8,614
ADMINISTRATION - ACM OPERATIONS	313,722	0	156,838	156,838
ADMINISTRATION - ADMINISTRATIVE SERVICES	400,561	420,650	0	(420,650)
ADMINISTRATION - SR. ASSISTANT CM	310,785	431,110	265,990	(165,120)
ADMINISTRATION - ACM PUBLIC SAFETY	0	228,467	0	(228,467)
HUMAN RESOURCES	788,356	795,484	794,138	(1,346)
TRAINING DEVELOPMENT	33,353	0	0	0
PUBLIC RELATIONS	436,552	467,389	471,765	4,376
COUNCIL SUPPORT SERVICES	397,896	310,258	405,603	95,345
LEGAL	1,555,146	2,054,907	1,950,571	(104,336)
MUNICIPAL COURT	2,264,445	2,515,924	2,520,068	4,144
FINANCE	1,953,991	2,097,909	2,056,629	(41,280)
HOMELESS SERVICES	591,788	0	0	0
COMMUNITY DEVELOPMENT/OFFICE OF BUSINESS OPP.	416,912	462,511	564,867	102,356
DEVELOPMENT SERVICES	3,898,246	4,007,140	4,125,463	118,323
POLICE	25,811,852	28,202,838	29,043,093	840,255
PUBLIC SAFETY/HOMELAND SECURITY	1,452,983	0	0	0
911 EMERGENCY COMMUNICATIONS	2,147,354	2,298,361	2,389,945	91,584
FIRE	18,983,614	19,666,640	20,814,520	1,147,880
PARKS & RECREATION	9,133,653	9,275,095	9,275,097	2
PUBLIC WORKS	17,039,160	17,439,980	17,633,041	193,061
GENERAL SRVCS/SUPPORT SERVICES	1,252,881	1,427,035	1,657,736	230,701
INFORMATION TECHNOLOGY	2,284,841	2,766,042	2,942,157	176,115
<b>TOTAL DEPARTMENT</b>	<b>92,792,628</b>	<b>96,395,662</b>	<b>99,041,311</b>	<b>2,645,649</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>				
COMMUNITY PROMOTIONS COMMITTEE	643,200	100,000	0	(100,000)
COMMUNITY PROMOTION - AGENCIES	0	75,000	0	(75,000)
COUNCIL CONTINGENCY	11,117	0	0	0
SOLICITOR'S OFFICE	52,500	70,000	70,000	0
HOMELESS SERVICES	0	700,000	1,000,000	300,000
MIDLANDS HOUSING ALLIANCE	0	217,000	0	(217,000)
ELECTRICITY & FUEL RESERVE	0	0	100,000	100,000
RICHLAND SD# 1/TOGETHER WE CAN	25,039	25,000	0	(25,000)
DETENTION CENTER PER DIEM	364,850	350,000	375,000	25,000
SPECIAL EMERGENCY RESERVE	0	1,004,129	1,000,000	(4,129)
NON-DEPARTMENTAL & MISC.	38,637	80,000	40,000	(40,000)
OFFICE SPACE LEASE - 1225 LADY STREET	460,272	505,000	505,000	0
BAD DEBT/CASH OVER/SHORT/SALES TAX	21,487	0	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,617,102</b>	<b>3,126,129</b>	<b>3,090,000</b>	<b>(36,129)</b>
<b>TOTAL EXPENDITURES</b>	<b>94,409,731</b>	<b>99,521,791</b>	<b>102,131,311</b>	<b>2,609,520</b>
<b>TRANSFERS OUT</b>				
TO INTERNAL SERVICE FUNDS	1,537,552	1,652,719	1,652,719	0
TO DEBT SERVICE	3,665,659	5,421,114	5,419,343	(1,771)
TO GRANTS	19,867	0	0	0
TO CAPITAL IMPROVEMENTS	0	0	246,433	246,433
TO STORM WATER	1,000,000	800,000	1,000,000	200,000
TO CAPIITAL REPLACEMENTS			5,333,073	5,333,073
<b>TOTAL TRANSFERS OUT</b>	<b>6,223,078</b>	<b>7,873,833</b>	<b>13,651,568</b>	<b>5,777,735</b>
<b>TOTAL BUDGET</b>	<b>100,632,809</b>	<b>107,395,624</b>	<b>115,782,879</b>	<b>8,387,255</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>7,314,396</b>	<b>0</b>	<b>(581,625)</b>	

## WATER/SEWER OPERATING FUND SUMMARY

FISCAL YEAR 2011/2012

	ACTUAL FY 09/10	BUDGET FY 10/11	APPROVED FY 11/12
<b>REVENUE</b>			
WATER SALES	62,071,765	60,475,100	65,275,000
SEWER SALES	42,845,159	41,377,724	43,208,499
MISCELLANEOUS REVENUE	181,452	20,500	10,500
FINES AND FORFEITURES	262,846	250,000	200,000
<b>TOTAL OPERATING REVENUES</b>	<b>105,361,222</b>	<b>102,123,324</b>	<b>108,693,999</b>
<b>NON-OPERATING REVENUE &amp; TRANSFERS IN</b>			
INTEREST	4,329,923	1,500,000	1,606,500
RENTS & PROPERTY	145,944	85,000	100,000
FROM OTHER FUNDS	0	0	0
FM PRIOR YEAR UN-APPROPRIATED SURPLUS	0	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>4,475,867</b>	<b>1,585,000</b>	<b>1,706,500</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>109,837,089</b>	<b>103,708,324</b>	<b>110,400,499</b>
<b>EXPENDITURES</b>			
<b>Operating Departments &amp; Non-Departmental</b>			
CUSTOMER SERVICE	1,569,075	1,736,140	1,749,241
FINANCE - COLLECTIONS	911,102	1,171,612	871,533
FINANCE/WATER ADMINISTRATION	2,877,468	3,678,224	3,030,492
FIRE HYDRANT MAINTENANCE	319,335	473,813	478,626
CSO/PUBLIC SAFETY	729,707	756,965	756,736
PUBLIC WORKS-STREET REPAIR	993,442	1,115,067	1,210,735
ENGINEERING ADMINISTRATION	1,256,330	1,368,037	1,307,188
WATER CUSTOMER SERVICE	2,922,220	3,032,572	3,098,635
WATER DISTRIBUTION	8,649,489	9,697,972	10,396,398
WASTEWATER MAINTENANCE	6,453,077	7,057,653	8,007,199
COLUMBIA CANAL WATER PLANT	5,351,557	5,907,440	6,140,221
LAKE MURRAY WATER PLANT	5,202,157	5,658,529	5,952,608
METRO WASTEWATER TREATMENT PLANT	7,744,419	8,061,378	13,929,013
ENGINEERING OPERATIONS	515,403	0	0
ENGINEERING - REAL ESTATE	417,017	424,234	395,274
ENGINEERING	2,335,393	4,028,285	4,273,086
ENGINEERING			
ENGINEERING-WATER			
ENGINEERING-WASTEWATER			
CONSTRUCTION MANAGEMENT	594,666	0	
UTILITY INSPECTION - WATER & SEWER	471,234		
WATER MAINTENANCE PROJECTS/NON-CIP			
WASTEWATER MAINTENANCE PROJECTS/NON-CIP			0
UTILITIES & ENGINEERING	41,912,962	45,236,100	53,499,622
GENERAL SERVICES PUBLIC BLDGS.	1,238,228	1,682,451	1,727,874
GIS MANAGEMENT	565,915	712,103	726,869
<b>TOTAL OPERATING</b>	<b>51,117,234</b>	<b>56,562,475</b>	<b>64,051,728</b>
<b>Non-Operating Departments &amp; Non-Departmental</b>			
OFFICE OF BUSINESS OPPORTUNITIES	297,179	278,283	277,685
ECONOMIC DEV DEPARTMENT	768,407	805,418	988,441
PUBLIC RELATIONS	36,199	47,142	47,142
DEVELOPMENT CORPORATIONS	1,154,478	1,140,483	1,099,652
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b>2,256,264</b>	<b>2,271,326</b>	<b>2,412,920</b>
DEPRECIATION	19,732,608	0	0
DEBT SERVICE	10,120,514	27,440,562	31,715,082
ECONOMIC DEV CONTINGENCY	660,857	540,000	540,000
CITY CENTER PARTNERSHIP	0	70,000	70,000
TECHNOLOGY REPLACEMENTS	0	0	1,500,000
NON-DEPARTMENTAL	8,710	85,000	85,000
BAD DEBT	664,553	0	
RESERVE	0	0	2,545,743
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b>31,187,242</b>	<b>28,135,562</b>	<b>36,455,825</b>
<b>TRANSFERS OUT</b>			
TO GENERAL FUND	4,500,000	4,500,000	4,500,000
TO CAPITAL PROJECTS (STREETSCAPING)	1,857,821	1,857,821	0
TO WATER/SEWER CAPITAL IMPROVEMENT PROG	48,240,646	9,561,640	2,160,526
TO INTERNAL SERVICE FUNDS	548,042	819,500	819,500
<b>TOTAL TRANSFERS</b>	<b>55,335,115</b>	<b>16,738,961</b>	<b>7,480,026</b>
<b>TOTAL BUDGET</b>	<b>139,895,855</b>	<b>103,708,324</b>	<b>110,400,499</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(30,058,766)</b>	<b>0</b>	<b>0</b>

**STORM WATER OPERATING SUMMARY**  
**FISCAL YEAR 2011/2012**

	<b>ACTUAL FY 09/10</b>	<b>BUDGET FY 10/11</b>	<b>APPROVED FY 11/12</b>	<b>INCREASE (DECREASE)</b>
<b><u>REVENUE</u></b>				
<b><u>Operating Revenue</u></b>				
STORM WATER SURCHARGE	4,796,246	4,801,396	4,802,280	884
STORM WATER INSPECTIONS			29,000	29,000
STORM WATER REVIEW	4,200		22,000	22,000
<b>TOTAL OPERATING REVENUES</b>	<b>4,800,446</b>	<b>4,801,396</b>	<b>4,853,280</b>	51,884
<b><u>Non-operating Revenue &amp; Transfers</u></b>				
INTEREST & USE OF PROPERTY	372,862	300,000	250,000	(50,000)
TRANSFER FROM OTHER FUNDS	142,993			0
TRANSFER FROM GENERAL FUND	1,000,000	800,000	1,000,000	200,000
TRANSFER FROM LIQUOR REBATE		200,000		(200,000)
<b>TOTAL NON-OPERATING REVENUES</b>	<b>1,515,855</b>	<b>1,300,000</b>	<b>1,250,000</b>	<b>(50,000)</b>
				0
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>6,316,301</b>	<b>6,101,396</b>	<b>6,103,280</b>	1,884
<b><u>EXPENDITURES</u></b>				
UTILITIES & ENGINEERING	995,711	1,053,917	1,116,220	62,303
PUBLIC WORKS	1,933,249	2,759,367	2,793,223	33,856
NON-DEPARTMENTAL EXPENSES	318,916		50,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>2,252,165</b>	<b>3,813,284</b>	<b>3,959,443</b>	146,159
<b>NET FUND BALANCE</b>				
<b><u>TRANSFERS OUT</u></b>				
TO STORM WATER CAPITAL PROJECTS	7,806,148	2,288,112	2,143,837	(144,275)
<b>TOTAL OTHER</b>	<b>7,806,148</b>	<b>2,288,112</b>	<b>2,143,837</b>	<b>(144,275)</b>
<b>TOTAL BUDGET</b>	<b>10,058,313</b>	<b>6,101,396</b>	<b>6,103,280</b>	1,884
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(3,742,012)</b>	<b>0</b>	<b>0</b>	

**PARKING OPERATING FUND SUMMARY  
FISCAL YEAR 2011/2012**

	<b>ACTUAL FY 09/10</b>	<b>APPROVED FY 10/11</b>	<b>APPROVED FY 11/12</b>	<b>INCREASE (DECREASE)</b>
<b><u>OPERATING REVENUES</u></b>				
STREET PARKING METERS	1,855,102	2,050,000	2,150,000	100,000
PARKING GARAGES	2,058,350	2,174,100	2,198,100	24,000
PARKING LOTS	108,382	69,000	221,500	152,500
IN-OUT PARKING	50,405	60,000	58,000	(2,000)
PARKING METER BAG FEE	13,530	15,000	15,000	0
MISCELLANEOUS REVENUE	34,828	73,800	22,000	(51,800)
VALIDATIONS	19,510	25,000	15,000	(10,000)
NON-MOVING VIOLATIONS	1,567,774	1,900,000	2,100,000	200,000
<b>TOTAL REVENUE</b>	<b>5,707,880</b>	<b>6,366,900</b>	<b>6,779,600</b>	412,700
<b><u>NON-OPERATING &amp; TRANSFERS IN</u></b>				
RENT	58,116	88,400	95,850	7,450
INTEREST REVENUE	351,441	280,000	200,000	(80,000)
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS		676,096	326,482	(349,614)
<b>TOTAL NON-OPERATING &amp; TRANSFERS</b>	<b>409,557</b>	<b>1,044,496</b>	<b>622,332</b>	(422,164)
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>6,117,437</b>	<b>7,411,396</b>	<b>7,401,932</b>	(9,464)
<b><u>EXPENDITURES</u></b>				
<b><u>Operating Departments</u></b>				
FINANCE - PARKING COLLECTIONS	94,271	120,049	76,310	(43,739)
PARKING ADMINISTRATION	476,512	477,357	480,636	3,279
PARKING ENFORCEMENT	813,380	837,108	897,103	59,995
PARKING MAINTENANCE	488,001	491,711	491,005	(706)
ARSENAL HILL GARAGE	30,660	37,571	31,400	(6,171)
LADY ST. GARAGE	137,041	138,052	139,184	1,132
RIVERFRONT GARAGE	19,832	22,779	22,700	(79)
SUMTER ST. GARAGE	162,198	167,197	170,751	3,554
TAYLOR ST. GARAGE	269,950	334,404	323,879	(10,525)
WASHINGTON ST. GARAGE	133,186	130,403	128,413	(1,990)
PARK STREET GARAGE	56,236	70,443	72,600	2,157
LINCOLN STREET GARAGE	100,759	108,903	111,489	2,586
CITY CENTER GARAGE			11,000	
PARKING LOTS	0	0	0	0
PARKING OPERATIONS	2,687,756	2,815,928	2,880,160	64,232
TRAFFIC - SIGN SHOP	135,878	96,909	97,491	582
SOLID WASTE - STREET SWEEPING	246,692	0	0	0
PUBLIC WORKS	382,570	96,909	97,491	582
<b>TOTAL OPERATING DEPARTMENTS</b>	<b>3,164,597</b>	<b>3,032,886</b>	<b>3,053,961</b>	21,075
<b><u>Non-Departmental</u></b>				
DEPRECIATION	1,257,799	0	0	0
DEBT SERVICE	2,440,805	3,168,061	3,168,061	0
BAD DEBT	17,885	0	0	0
EMPLOYEE TUITION PROGRAM	0	5,000	5,000	0
RESERVE	0	45,449	14,910	(30,539)
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,716,489</b>	<b>3,218,510</b>	<b>3,187,971</b>	(30,539)
<b><u>TRANSFERS OUT</u></b>				
TO GENERAL FUND	1,250,000	1,000,000	1,000,000	0
TO OTHER FUNDS	429,637			0
TO INTERNAL SERVICE FUNDS	83,763	160,000	160,000	0
<b>TOTAL TRANSFERS</b>	<b>1,763,400</b>	<b>1,160,000</b>	<b>1,160,000</b>	0
<b>TOTAL BUDGET</b>	<b>8,644,486</b>	<b>7,411,396 #</b>	<b>7,401,932</b>	(9,464)
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(2,527,049)</b>	<b>0</b>	<b>0</b>	0

**HOSPITALITY TAX SUMMARY  
FISCAL YEAR 2011/2012**

	<b>ACTUAL FY 09/10</b>	<b>UNAUDITED ACTUAL THRU 06/30/2011</b>	<b>APPROVED FY 11/12</b>	<b>INCREASE (DECREASE)</b>
<b><u>REVENUES</u></b>				
HOSPITALITY TAX	7,928,065	8,343,189	7,700,000	200,000
FINES & LATE FEES	13,640	15,836	14,000	(1,000)
MISCELLANEOUS	(8,730)	2,971		0
INTEREST	112,005	40,699		0
<b>TOTAL REVENUES</b>	<b>8,044,979</b>	<b>8,402,695</b>	<b>7,714,000</b>	199,000
<b><u>TRANSFERS IN</u></b>				
FM FUND BALANCE	1,752,439			
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>9,797,418</b>	<b>8,402,695</b>	<b>7,714,000</b>	<b>(776,180)</b>
<b><u>EXPENDITURES</u></b>				
HOSPITALITY TAX COMMITTEE	2,232,992	2,557,889	2,550,000	0
EdVENTURE	509,850	509,850	509,850	0
COLUMBIA MUSEUM OF ART	695,250	695,250	695,250	0
HISTORIC COLUMBIA FOUNDATION	451,500	451,500	451,500	0
COLUMBIA MUSIC FESTIVAL ASSOC.	260,000	225,000	225,000	0
STATE MUSEUM	86,684	400,000	200,000	0
RESERVE			522,320	522,320
<b>TOTAL EXPENDITURES</b>	<b>4,236,276</b>	<b>4,839,489</b>	<b>5,153,920</b>	522,320
<b><u>TRANSFERS OUT</u></b>				
TO GEN. FUND	2,300,000	2,300,000	1,000,000	(1,300,000)
TO DEBT SERVICE	3,261,142	3,121,946	1,560,080	1,500
<b>TOTAL TRANSFERS OUT</b>	<b>5,561,142</b>	<b>5,421,946</b>	<b>2,560,080</b>	<b>(1,298,500)</b>
<b>TOTAL BUDGET</b>	<b>9,797,418</b>	<b>10,261,435</b>	<b>7,714,000</b>	<b>(776,180)</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>(1,858,740)</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>				
BEGINNING FUND BALANCE	2,840,408	2,840,408	981,668	
<b>CHANGE IN FUND BALANCE - SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>(1,858,740)</b>	<b>0</b>	
<b>ENDING FUND BALANCE</b>	<b>2,840,408</b>	<b>981,668</b>	<b>981,668</b>	

**ACCOMMODATIONS TAX  
FISCAL YEAR 2011/2012**

	<b>ACTUALS FY 09/10</b>	<b>APPROVED FY 10/11</b>	<b>APPROVED FY 11/12</b>	<b>INCREASE (DECREASE)</b>
<b><u>REVENUES</u></b>				
ACCOMMODATIONS TAX	1,373,422	1,200,000	1,200,000	0
<b>TOTAL REVENUES</b>	<b>1,373,422</b>	<b>1,200,000</b>	<b>1,200,000</b>	
<b><u>TRANSFERS IN</u></b>				
FM FUND BALANCE		25,000	25,000	0
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>1,373,422</b>	<b>1,225,000</b>	<b>1,225,000</b>	0
<b><u>EXPENDITURES</u></b>				
CONVENTION & VISITORS BUREAU	1,000,000	1,000,000	1,000,000	0
LAKE MURRAY TOURISM	150,000	150,000	150,000	0
<b>5% ALLOCATION, COMMITTEE EXPENSES</b>	35,419	10,000	25,000	15,000
<i>CAPITAL SENIOR CENTER</i>		15,000		<i>(15,000)</i>
<i>ACCESS LEISURE</i>	3,000			0
<i>PALMETTO PROJECT/CHALLENGE DAY</i>		25,000		<i>(25,000)</i>
<i>TOGETHER WE CAN</i>			25,000	25,000
<b>TOTAL EXPENSES</b>	<b>1,188,419</b>	<b>1,200,000</b>	<b>1,200,000</b>	0
<b><u>TRANSFERS OUT</u></b>				
TO GENERAL FUND	25,000	25,000	25,000	
TO SPECIAL RESTRICTED	5,000			
<b>TOTAL OTHER FUNDS</b>	<b>30,000</b>	<b>25,000</b>	<b>25,000</b>	0
<b>TOTAL BUDGET</b>	<b>1,218,419</b>	<b>1,225,000</b>	<b>1,225,000</b>	0
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>155,002</b>	<b>0</b>	<b>0</b>	