

# COMBINED OPERATING FUNDS PROPOSED BUDGET SUMMARY

FY 2009/2010

|   | <u>GENERAL<br/>FUND</u> | <u>WATER &amp;<br/>SEWER</u> | <u>STORM<br/>WATER</u> | <u>PARKING</u>   | <u>HT</u>         | <u>AT</u>        | <u>TOTAL</u>       |
|---|-------------------------|------------------------------|------------------------|------------------|-------------------|------------------|--------------------|
| <b>REVENUE</b>                                  |                         |                              |                        |                  |                   |                  |                    |
| GENERAL PROPERTY TAX                            | 48,785,696              |                              |                        |                  |                   |                  | 48,785,696         |
| LICENSES AND PERMITS                            | 26,763,600              |                              |                        |                  | 7,400,000         |                  | 34,163,600         |
| FROM OTHER AGENCIES                             | 10,692,340              |                              |                        |                  |                   | 1,250,000        | 11,942,340         |
| CURRENT SERVICE CHARGES                         | 8,940,856               | 100,135,212                  | 4,705,392              | 4,807,200        |                   |                  | 118,588,660        |
| FINES & FORFEITURES                             | 880,000                 | 250,000                      |                        | 1,765,000        |                   |                  | 2,895,000          |
| MISCELLANEOUS REVENUE                           | 130,000                 | 51,000                       |                        | 90,100           |                   |                  | 271,100            |
| INTEREST ON INVESTMENT                          | 250,000                 | 2,500,000                    | 375,000                | 600,000          |                   |                  | 3,725,000          |
| RENTS & SALE OF PROPERTY                        | 219,050                 | 85,000                       |                        | 22,950           |                   |                  | 327,000            |
| <b>TOTAL REVENUE</b>                            | <b>96,661,542</b>       | <b>103,021,212</b>           | <b>5,080,392</b>       | <b>7,285,250</b> | <b>7,400,000</b>  | <b>1,250,000</b> | <b>220,698,396</b> |
| <b>TRANSFERS IN</b>                             |                         |                              |                        |                  |                   |                  |                    |
| FROM GENERAL FUND                               |                         |                              | 1,000,000              |                  |                   |                  | 1,000,000          |
| FROM OTHER FUNDS                                | 1,506,526               |                              |                        |                  |                   |                  | 1,506,526          |
| FROM WATER & SEWER OPERATING                    | 4,500,000               |                              |                        |                  |                   |                  | 4,500,000          |
| FROM PARKING FUND                               | 1,250,000               |                              |                        |                  |                   |                  | 1,250,000          |
| FROM ACCOMMODATIONS TAX                         | 85,000                  |                              |                        |                  |                   |                  | 85,000             |
| FROM HOSPITALITY TAX                            | 2,300,000               |                              |                        |                  |                   |                  | 2,300,000          |
| FROM FUND BALANCE                               | 0                       | 1,000,000                    |                        | 500,000          | 2,792,742         | 35,000           | 4,327,742          |
| <b>TOTAL TRANSFERS IN</b>                       | <b>9,641,526</b>        | <b>1,000,000</b>             | <b>1,000,000</b>       | <b>500,000</b>   | <b>2,792,742</b>  | <b>35,000</b>    | <b>14,969,268</b>  |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>         | <b>106,303,068</b>      | <b>104,021,212</b>           | <b>6,080,392</b>       | <b>7,785,250</b> | <b>10,192,742</b> | <b>1,285,000</b> | <b>235,667,664</b> |
| <b>DEPARTMENTS</b>                              |                         |                              |                        |                  |                   |                  |                    |
| GENERAL GOVERNMENT                              | 10,165,082              | 2,386,088                    |                        |                  |                   |                  | 12,551,170         |
| MUNICIPAL COURT                                 | 2,385,000               |                              |                        |                  |                   |                  | 2,385,000          |
| FINANCE   | 2,042,886               | 5,174,391                    |                        | 111,219          |                   |                  | 7,328,496          |
| CUSTOMER SERVICE                                |                         | 1,752,180                    |                        |                  |                   |                  | 1,752,180          |
| DEVELOPMENT SERVICES                            | 3,881,074               |                              |                        |                  |                   |                  | 3,881,074          |
| PUBLIC SAFETY                                   | 47,431,030              | 1,102,030                    |                        |                  |                   |                  | 48,533,060         |
| PARKS & RECREATION                              | 8,745,000               |                              |                        |                  |                   |                  | 8,745,000          |
| PUBLIC WORKS                                    | 19,003,825              | 1,077,168                    | 2,301,708              | 371,412          |                   |                  | 22,754,113         |
| UTILITIES & ENGINEERING                         |                         | 42,566,594                   | 1,109,242              |                  |                   |                  | 43,675,836         |
| ECONOMIC & BUSINESS DEVELOPMENT                 | 435,000                 | 2,211,591                    |                        |                  |                   |                  | 2,646,591          |
| PARKING GARAGE OPERATIONS                       |                         |                              |                        | 2,675,115        |                   |                  | 2,675,115          |
| <b>TOTAL DEPARTMENTS</b>                        | <b>94,088,897</b>       | <b>56,270,042</b>            | <b>3,410,950</b>       | <b>3,157,746</b> | <b>0</b>          | <b>0</b>         | <b>156,927,635</b> |
| <b>NON-DEPARTMENTAL &amp; MISC.</b>             |                         |                              |                        |                  |                   |                  |                    |
| NON-DEPARTMENTAL & MISC.                        | 110,000                 | 35,000                       | 0                      | 115,000          |                   |                  | 260,000            |
| ECONOMIC DEVELOPMENT CONTINGENCY                |                         | 540,000                      |                        |                  |                   |                  | 540,000            |
| COMMUNITY PROMOTION /AGENCY FUNDING             | 635,625                 | 70,000                       |                        |                  | 4,631,600         | 1,200,000        | 6,537,225          |
| RICHLAND SD# 1/TOGETHER WE CAN                  | 25,000                  |                              |                        |                  |                   |                  | 25,000             |
| OFFICE SPACE LEASE                              | 465,000                 |                              |                        |                  |                   |                  | 465,000            |
| DETENTION CENTER PER DIEM                       | 350,000                 |                              |                        |                  |                   |                  | 350,000            |
| GASB 45   | 3,030,000               | 1,430,367                    | 105,069                | 92,772           |                   |                  | 4,658,208          |
| SPECIAL RESERVE                                 | 2,750,000               |                              |                        |                  |                   |                  | 2,750,000          |
| REDUCTIONS - RETIREMENT, SERVICE, HOLIDAY PAY   | (2,101,318)             |                              |                        |                  |                   |                  | (2,101,318)        |
| <b>TOTAL NON-DEPARTMENTAL</b>                   | <b>5,264,307</b>        | <b>2,075,367</b>             | <b>105,069</b>         | <b>207,772</b>   | <b>4,631,600</b>  | <b>1,200,000</b> | <b>13,484,115</b>  |
| <b>TRANSFERS OUT &amp; OTHER FINANCING USES</b> |                         |                              |                        |                  |                   |                  |                    |
| DEBT SERVICE                                    | 3,662,657               | 17,296,704                   |                        | 3,169,732        | 3,261,142         |                  | 27,390,235         |
| TO INTEGRATED SOFTWARE                          | 200,000                 | 319,500                      |                        |                  |                   |                  | 519,500            |
| TO RISK MANAGEMENT                              | 2,087,207               | 980,144                      |                        |                  |                   |                  | 3,067,351          |
| TO CAPITAL PROJECTS                             | 0                       | 22,579,455                   | 2,564,373              |                  |                   |                  | 25,143,828         |
| TO GENERAL FUND                                 | 0                       | 4,500,000                    |                        | 1,250,000        | 2,300,000         | 85,000           | 8,135,000          |
| TO STORM DRAIN                                  | 1,000,000               |                              |                        |                  |                   |                  | 1,000,000          |
| <b>TOTAL TRANSFER OUT</b>                       | <b>6,949,864</b>        | <b>45,675,803</b>            | <b>2,564,373</b>       | <b>4,419,732</b> | <b>5,561,142</b>  | <b>85,000</b>    | <b>65,255,914</b>  |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>   | <b>106,303,068</b>      | <b>104,021,212</b>           | <b>6,080,392</b>       | <b>7,785,250</b> | <b>10,192,742</b> | <b>1,285,000</b> | <b>235,667,664</b> |

**GENERAL FUND SUMMARY  
FISCAL YEAR 2009/2010**

|  | <b>UNAUDITED ACTUAL<br/>FY 07/08</b> | <b>BUDGET<br/>FY 08/09</b> | <b>PROPOSED<br/>FY 09/10</b> |
|--|--------------------------------------|----------------------------|------------------------------|
| <b>REVENUE</b>                               |                                      |                            |                              |
| GENERAL PROPERTY TAX                         | 45,427,060                           | 45,539,691                 | 48,785,696                   |
| LICENSES AND PERMITS                         | 29,961,967                           | 28,869,225                 | 26,763,600                   |
| FROM OTHER AGENCIES                          | 11,401,560                           | 10,653,390                 | 10,692,340                   |
| CURRENT SERVICE CHARGES                      | 9,935,953                            | 9,176,870                  | 8,940,856                    |
| FINES & FORFEITURES                          | 829,876                              | 915,275                    | 880,000                      |
| MISCELLANEOUS REVENUE                        | 890,789                              | 130,000                    | 130,000                      |
| INTEREST ON INVESTMENT                       | 801,145                              | 1,605,000                  | 250,000                      |
| RENTS & SALE OF PROPERTY                     | 110,690                              | 140,000                    | 219,050                      |
| <b>TOTAL REVENUE</b>                         | <b>99,359,040</b>                    | <b>97,029,451</b>          | <b>96,661,542</b>            |
| <b>TRANSFERS IN</b>                          |                                      |                            |                              |
| COUNTY FIRE                                  | 8,768,656                            |                            | 1,506,526                    |
| FROM WATER & SEWER OPERATING                 | 4,500,000                            | 3,000,000                  | 4,500,000                    |
| FROM PARKING FUND                            | 1,000,000                            | 1,000,000                  | 1,250,000                    |
| FROM ACCOMMODATIONS TAX                      | 98,425                               | 25,000                     | 85,000                       |
| HOSP> SURPLUS                                |                                      |                            | 1,500,000                    |
| FROM HOSPITALITY TAX                         | 800,000                              | 800,000                    | 800,000                      |
| FROM UNALLOCATED SURPLUS                     |                                      | 3,000,000                  |                              |
| <b>TOTAL TRANSFERS IN</b>                    | <b>15,167,081</b>                    | <b>7,825,000</b>           | <b>9,641,526</b>             |
| <b>TOTAL GENERAL FUND REV &amp; TRANS</b>    | <b>114,526,121</b>                   | <b>104,854,451</b>         | <b>106,303,068</b>           |
| <b>DEPARTMENTS</b>                           |                                      |                            |                              |
| <b>Public Safety</b>                         |                                      |                            |                              |
| POLICE                                       | 30,575,912                           | 25,552,967                 | 24,966,730                   |
| PUBLIC SAFETY/HOMELAND SECURITY              | 1,981,053                            | 1,677,044                  | 1,548,661                    |
| 911 EMERGENCY COMMUNICATIONS                 | 2,121,740                            | 1,890,816                  | 2,227,426                    |
| FIRE   | 21,587,532                           | 19,079,339                 | 18,688,213                   |
|  |                                      |                            | <b>47,431,030</b>            |
| <b>Other</b>                                 |                                      |                            |                              |
| LEGISLATIVE - COUNCIL                        | 547,155                              | 459,920                    | 575,000                      |
| ADMINISTRATION - CITY MANAGER                | 779,802                              | 690,672                    | 400,000                      |
| GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS   | 594,775                              | 514,581                    | 450,000                      |
| ADMINISTRATION - OPERATIONS                  | 223,306                              | 268,193                    | 242,151                      |
| ADMINISTRATION - COMMERCE & DEVELOPMENT      | 257,948                              | 0                          |                              |
| ADMINISTRATION - ADMINISTRATIVE SERVICES     | 420,910                              | 430,470                    | 390,000                      |
| ADMINISTRATION - NEIGHBORHOOD & COMM SRVCS   | 149,402                              | 282,127                    | 285,000                      |
| HUMAN RESOURCES                              | 743,794                              | 795,800                    | 751,584                      |
| TRAINING DEVELOPMENT                         | 227,583                              | 216,241                    | 180,000                      |
| PUBLIC RELATIONS                             | 429,245                              | 515,956                    | 450,000                      |
| COUNCIL SUPPORT SERVICES                     | 353,471                              | 302,868                    | 375,000                      |
| OFFICE OF BUSINESS OPPORTUNITIES             | 417,015                              | 465,672                    | 435,000                      |
| LEGAL  | 1,675,591                            | 1,944,474                  | 1,916,757                    |
| MUNICIPAL COURT                              | 2,276,204                            | 2,306,303                  | 2,385,000                    |
| FINANCE                                      | 2,583,822                            | 2,129,636                  | 2,042,886                    |
| HOMELESS SERVICES                            |                                      |                            | 500,000                      |
| DEVELOPMENT SERVICES                         | 3,512,164                            | 3,902,378                  | 3,881,074                    |
| PARKS & RECREATION                           | 11,172,198                           | 8,946,575                  | 8,745,000                    |
| PUBLIC WORKS                                 | 21,299,945                           | 18,206,946                 | 19,003,825                   |
| GENERAL SERVICES ADMIN                       | 123,651                              | 117,512                    | 0                            |
| GENERAL SRVCS/SUPPORT SERVICES               | 1,226,167                            | 1,342,466                  | 1,404,590                    |
| INFORMATION TECHNOLOGY                       | 2,523,395                            | 2,683,349                  | 2,245,000                    |
| <b>TOTAL DEPARTMENT</b>                      | <b>108,603,018</b>                   | <b>94,722,305</b>          | <b>46,657,867</b>            |
|  |                                      | <b>94,722,305</b>          | <b>94,088,897</b>            |
| <b>NON-DEPARTMENTAL &amp; MISC.</b>          |                                      |                            |                              |
| SOLICITOR'S OFFICE                           | 62,667                               | 52,760                     | 70,000                       |
| NON-DEPARTMENTAL & MISC.                     | 248,110                              | 210,700                    | 40,000                       |
| BAD DEBT/BANK CHARGES/SALES TAX              | 114,022                              |                            | -                            |
| COLA & MERIT                                 | 0                                    | 442,375                    | -                            |
| TECHNOLOGY CONT                              | 0                                    | 15,000                     | -                            |
| COUNCIL CONTINGENCY                          | 98,252                               | 100,000                    | -                            |
| COMMUNITY PROMOTIONS COMMITTEE               | 536,090                              | 331,500                    | 248,625                      |
| COMMUNITY PROMOTION - AGENCIES               | 293,200                              | 516,000                    | 387,000                      |
| HOMELESS SERVICES                            | 8,654                                | 500,000                    | -                            |
| RICHLAND SD# 1/TOGETHER WE CAN               | 0                                    | 65,000                     | 25,000                       |
| SECURITY CAMERAS                             | 0                                    | 50,000                     | -                            |
| OFFICE SPACE LEASE - 1225 LADY STREET        | 0                                    | 350,000                    | 465,000                      |
| ANTI GANG INITIATIVE/STUDY                   | 79,933                               | 75,000                     | -                            |
| DETENTION CENTER PER DIEM                    |                                      | 350,000                    | 350,000                      |
| SPECIAL RESERVE                              |                                      |                            | 2,750,000                    |
| GASB 45                                      |                                      |                            | 3,030,000                    |
| RETIREMENTS, ATTRITION & HOLIDAY PAY         |                                      |                            | (2,101,318)                  |
| <b>TOTAL NON-DEPARTMENTAL</b>                | <b>1,440,928</b>                     | <b>3,058,335</b>           | <b>5,264,307</b>             |
| <b>TRANSFERS OUT</b>                         |                                      |                            |                              |
| TO DEBT SERVICE                              | 7,545,884                            | 3,086,604                  | 3,662,657                    |
| TO GRANTS                                    | 657,598                              |                            | 0                            |
| TO RISK MANAGEMENT & GASB 45                 | 1,411,380                            | 2,087,207                  | 2,087,207                    |
| TO OTHER FUNDS                               | 366,639                              |                            | 0                            |
| TO INTEGRATED SOFTWARE/ANNUAL MAINT          | 410,177                              | 200,000                    | 200,000                      |
| TO GENERAL CAPITAL PROJECTS                  | 1,472,976                            | 500,000                    |                              |
| TO STORM DRAIN                               | 1,000,000                            | 1,000,000                  | 1,000,000                    |
| TO COMPONENT UNIT - COLUMBIA ACTION COUNCIL  | 200,000                              | 200,000                    | 0                            |
| <b>TOTAL OTHER FUNDS</b>                     | <b>13,064,654</b>                    | <b>7,073,811</b>           | <b>6,949,864</b>             |
| <b>TOTAL EXPENDITURES &amp; TRANSFER OUT</b> | <b>123,108,600</b>                   | <b>104,854,451</b>         | <b>106,303,068</b>           |
| <b>TOTAL SURPLUS/(DEFICIT)</b>               | <b>(8,582,479)</b>                   | <b>0</b>                   | <b>0</b>                     |

**WATER/SEWER OPERATING FUND SUMMARY  
FISCAL YEAR 2009/2010**

|  | <b>UNAUDITED<br/>ACTUAL<br/>FY 07/08</b> | <b>BUDGET<br/>FY 08/09</b> | <b>PROPOSED<br/>FY 09/10</b> | <b>CHANGE FM<br/>FY 08/09</b> |
|--|--|----------------------------|------------------------------|-------------------------------|
| <b><u>OPERATING REVENUE</u></b>                                |  |                            |                              |                               |
| WATER SALES  | 65,371,626                               | 60,628,204                 | 59,837,592                   |                               |
| SEWER SALES  | 42,348,604                               | 37,329,933                 | 40,297,620                   |                               |
| MISCELLANEOUS REVENUE  | 99,373                                   | 52,300                     | 51,000                       |                               |
| FINES AND FORFEITURES  | 260,428                                  | 250,000                    | 250,000                      |                               |
| <b>TOTAL REVENUES</b>  | <b>108,080,031</b>                       | <b>98,260,437</b>          | <b>100,436,212</b>           | <b>2.2%</b>                   |
| <b><u>NON-OPERATING REVENUE &amp; TRANSFERS IN</u></b>         |  |                            |                              |                               |
| INTEREST   | 5,549,196                                | 2,000,000                  | 2,500,000                    |                               |
| RENTS & PROPERTY   | 117,894                                  | 55,000                     | 85,000                       |                               |
| FM PRIOR YEAR UN-APPROPRIATED SURPLUS                          |  | 1,000,000                  | 1,000,000                    |                               |
|  | <b>5,667,090</b>                         | <b>3,055,000</b>           | <b>3,585,000</b>             | <b>17.3%</b>                  |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>                        | <b>113,747,120</b>                       | <b>101,315,437</b>         | <b>104,021,212</b>           | <b>2.7%</b>                   |
| <b><u>EXPENDITURES</u></b>                                     |  |                            |                              |                               |
| <b><u>Operating Departments &amp; Non-Departmental</u></b>     |  |                            |                              |                               |
| CUSTOMER SERVICE   | 1,551,478                                | 1,556,647                  | 1,752,180                    |                               |
| FINANCE - COLLECTIONS  | 1,072,675                                | 779,983                    | 1,420,740                    |                               |
| FINANCE/WATER ADMINISTRATION                                   | 3,723,567                                | 3,991,711                  | 3,753,651                    |                               |
| FIRE HYDRANT MAINTENANCE                                       | 595,408                                  | 412,114                    | 444,513                      |                               |
| CSO/PUBLIC SAFETY  | 591,218                                  | 516,193                    | 657,517                      |                               |
| PUBLIC WORKS-STREET REPAIR                                     | 1,244,284                                | 1,136,494                  | 1,077,168                    |                               |
| UTILITIES & ENGINEERING  | 44,347,234                               | 40,197,147                 | 42,566,594                   |                               |
| DEBT SERVICE   | 7,346,778                                | 17,290,984                 | 17,296,704                   |                               |
| <b>TOTAL OPERATING</b>   | <b>60,472,642</b>                        | <b>65,881,273</b>          | <b>68,969,067</b>            | <b>4.7%</b>                   |
| <b><u>Non-Operating Departments &amp; Non-Departmental</u></b> |  |                            |                              |                               |
| GENERAL SERVICES PUBLIC BLDGS.                                 | 1,099,264                                | 1,588,050                  | 1,644,778                    |                               |
| GIS MANAGEMENT   | 636,901                                  | 716,535                    | 694,168                      |                               |
| OFFICE OF BUSINESS OPPORTUNITIES                               | 329,670                                  | 270,762                    | 258,326                      |                               |
| ECONOMIC DEV DEPARTMENT  | 854,344                                  | 825,784                    | 788,062                      |                               |
| PUBLIC RELATIONS   | 15,645                                   | 48,600                     | 47,142                       |                               |
| ECONOMIC DEV CONTINGENCY                                       | 609,831                                  | 657,000                    | 540,000                      |                               |
| CITY CENTER PARTNERSHIP  |  | 70,000                     | 70,000                       |                               |
| GASB 45  |  | 125,000                    | 1,430,367                    |                               |
| NON-DEPARTMENTAL   | 45,200                                   | 45,269                     | 35,000                       |                               |
| BAD DEBT   | 767,392                                  |                            |                              |                               |
| <b>TOTAL NON-DEPARTMENTAL OPERATING</b>                        | <b>5,336,978</b>                         | <b>5,400,522</b>           | <b>6,673,046</b>             | <b>23.6%</b>                  |
| <b><u>TRANSFERS OUT</u></b>                                    |  |                            |                              |                               |
| TO OTHER FUNDS   | 1,321,554                                |                            |                              |                               |
| TO GENERAL FUND  | 4,500,000                                | 3,000,000                  | 4,500,000                    |                               |
| TO INTEGRATED SOFTWARE   | 655,258                                  | 319,500                    | 319,500                      |                               |
| TO WATER/SEWER CAPITAL IMPROVEMENT PROGRAM                     | 16,932,899                               | 23,876,178                 | 20,721,635                   |                               |
| TO CAPITAL PROJECTS (STREETSCAPING)                            | 1,857,821                                | 1,857,820                  | 1,857,820                    |                               |
| TO RISK MANAGEMENT   | 1,115,957                                | 980,144                    | 980,144                      |                               |
| <b>TOTAL TRANSFERS</b>   | <b>26,383,489</b>                        | <b>30,033,642</b>          | <b>28,379,099</b>            | <b>-5.5%</b>                  |
| <b>TOTAL BUDGET</b>  | <b>92,193,110</b>                        | <b>101,315,437</b>         | <b>104,021,212</b>           | <b>2.7%</b>                   |

**STORM WATER OPERATING SUMMARY**  
**FISCAL YEAR 2009/2010**

| <b>SOURCE</b>                                       | <b>UNAUDITED<br/>ACTUAL<br/>FY 07/08</b> | <b>BUDGET<br/>FY 08/09</b> | <b>PROPOSED<br/>FY 09/10</b> | <b>PERCENT<br/>CHANGE</b> |
|---|--|----------------------------|------------------------------|---------------------------|
| <b><u>REVENUE</u></b>                               |  |                            |                              |                           |
| <b><u>Operating Revenue</u></b>                     |  |                            |                              |                           |
| STORM WATER SURCHARGE                               | 3,980,232                                | 4,800,000                  | 4,705,392                    | -2.0%                     |
| <b><u>Non-operating Revenue &amp; Transfers</u></b> |  |                            |                              |                           |
| INTEREST  | 506,162                                  | 0                          | 375,000                      |                           |
| TRANSFER FROM GENERAL FUND                          | 1,000,000                                | 1,000,000                  | 1,000,000                    | 0.0%                      |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>            | <b><u>5,486,394</u></b>                  | <b><u>5,800,000</u></b>    | <b><u>6,080,392</u></b>      | <b>4.8%</b>               |
| <b><u>EXPENDITURES</u></b>                          |  |                            |                              |                           |
| OPERATIONS  | 198,952                                  | 356,756                    | 390,490                      |                           |
| ENGINEERING   | 283,584                                  | 312,611                    | 367,011                      |                           |
| REAL ESTATE   | 83,386                                   | 81,882                     | 83,325                       |                           |
| UTILITY INSPECTIONS                                 | 142,486                                  | 271,162                    | 268,416                      |                           |
| PUBLIC WORKS  | 1,254,845                                | 1,639,178                  | 2,301,708                    |                           |
| GASB 45   | 0  | 0                          | 105,069                      |                           |
| <b>TOTAL EXPENDITURES</b>                           | <b><u>2,008,719</u></b>                  | <b><u>2,661,589</u></b>    | <b><u>3,516,019</u></b>      | <b>32.1%</b>              |
| <b>NET FUND BALANCE</b>                             |  |                            |                              |                           |
| <b><u>TRANSFERS OUT</u></b>                         |  |                            |                              |                           |
| TO STORM WATER CAPITAL PROJECTS                     | 3,014,768                                | 3,138,411                  | 2,564,373                    |                           |
| <b>TOTAL OTHER</b>                                  | <b><u>3,014,768</u></b>                  | <b><u>3,138,411</u></b>    | <b><u>2,564,373</u></b>      | <b>-18.3%</b>             |
| <b>TOTAL BUDGET</b>                                 | <b><u>5,023,487</u></b>                  | <b><u>5,800,000</u></b>    | <b><u>6,080,392</u></b>      | <b>4.8%</b>               |

**PARKING OPERATING FUND SUMMARY  
FISCAL YEAR 2009/2010**

| SOURCE   | UNAUDITED<br>ACTUAL<br><u>FY 07/08</u> | BUDGET<br><u>FY 08/09</u> | PROPOSED<br><u>FY 09/10</u> | PERCENT<br>CHANGE |
|--|--|---------------------------|-----------------------------|-------------------|
| <b><u>OPERATING REVENUES</u></b>               |  |                           |                             |                   |
| STREET PARKING METERS                          | 2,027,712                              | 2,100,000                 | 2,100,000                   |                   |
| PARKING GARAGES                                | 2,737,547                              | 2,626,600                 | 2,478,600                   |                   |
| PARKING LOTS                                   | 71,299                                 | 65,000                    | 106,600                     |                   |
| IN-OUT PARKING                                 | 153,267                                | 55,000                    | 60,000                      |                   |
| PARKING METER BAG FEE                          | 33,869                                 | 30,000                    | 20,000                      |                   |
| MISCELLANEOUS REVENUE                          | 12,665                                 | 50,000                    | 90,100                      |                   |
| VALIDATIONS                                    | 40,994                                 | 48,000                    | 42,000                      |                   |
| NON-MOVING VIOLATIONS                          | 1,781,633                              | 1,750,000                 | 1,765,000                   |                   |
| <b>TOTAL REVENUE</b>                           | <b>6,858,986</b>                       | <b>6,724,600</b>          | <b>6,662,300</b>            | -0.9%             |
| <b><u>NON-OPERATING &amp; TRANSFERS IN</u></b> |  |                           |                             |                   |
| RENT   | 67,772                                 | 22,950                    | 22,950                      |                   |
| INTEREST REVENUE                               | 620,058                                | 50,000                    | 600,000                     |                   |
| FROM OTHER FUNDS                               | 23,527                                 | 0                         | 0                           |                   |
| FROM PRIOR YEAR UN-APPROPRIATED SURPLU         | 0                                      | 300,000                   | 500,000                     |                   |
| <b>TOTAL NON-OPERATING &amp; TRANSFERS</b>     | <b>711,357</b>                         | <b>372,950</b>            | <b>1,122,950</b>            | 201.1%            |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>       | <b>7,570,343</b>                       | <b>7,097,550</b>          | <b>7,785,250</b>            | <b>9.7%</b>       |
| <b><u>EXPENDITURES</u></b>                     |  |                           |                             |                   |
| FINANCE - PARKING COLLECTIONS                  | 110,873                                | 119,824                   | 111,219                     |                   |
| PARKING OPERATIONS                             | 2,733,296                              | 2,651,366                 | 2,675,115                   |                   |
| PUBLIC WORKS                                   | 0                                      | 0                         | 371,412                     |                   |
| <b>TOTAL OPERATING DEPARTMENTS</b>             | <b>2,844,169</b>                       | <b>2,771,190</b>          | <b>3,157,746</b>            | 13.9%             |
| <b><u>Non-Departmental</u></b>                 |  |                           |                             |                   |
| DEBT SERVICE                                   | 272,174                                | 3,168,322                 | 3,169,732                   |                   |
| BAD DEBT                                       | 2,246                                  | 0                         |                             |                   |
| EMPLOYEE TUITION PROGRAM                       | 1,935                                  | 5,000                     | 5,000                       |                   |
| GASB 45  | 0                                      | 43,038                    | 92,772                      |                   |
| <b><u>TRANSFERS OUT</u></b>                    |  |                           |                             |                   |
| TO GENERAL FUND                                | 1,000,000                              | 1,000,000                 | 1,250,000                   |                   |
| TO OTHER FUNDS                                 | 142,508                                |                           |                             |                   |
| TO INTEGRATED SOFTWARE/TECHNOLOGY              | 123,053                                | 60,000                    | 60,000                      |                   |
| TO INSURANCE PREMIUMS                          | 50,000                                 | 50,000                    | 50,000                      |                   |
| <b>TOTAL TRANSFERS</b>                         | <b>1,315,561</b>                       | <b>1,110,000</b>          | <b>1,360,000</b>            | 22.5%             |
| <b>TOTAL BUDGET</b>                            | <b>4,436,085</b>                       | <b>7,097,550</b>          | <b>7,785,250</b>            | <b>9.7%</b>       |

**HOSPITALITY TAX SUMMARY  
FISCAL YEAR 2009/2010**

| SOURCE  | UNAUDITED        |                  |                   | PERCENT       |
|---|------------------|------------------|-------------------|---------------|
|   | ACTUAL           | BUDGET           | PROPOSED          | CHANGE        |
|   | <u>FY 07/08</u>  | <u>FY 08/09</u>  | <u>FY 09/10</u>   |               |
| <b>REVENUES</b>   |                  |                  |                   |               |
| HOSPITALITY TAX   | 8,025,292        | 7,381,600        | 7,400,000         |               |
| Fines and Late Fees   | 36,072           | 0                | 0                 |               |
| Interest  | 270,005          | 0                | 0                 |               |
| <b>TOTAL REVENUES</b>   | <b>8,331,369</b> | <b>7,381,600</b> | <b>7,400,000</b>  | <b>0.2%</b>   |
| <b>TRANSFERS IN</b>   |                  |                  |                   |               |
| FM FUND BALANCE   | 0                | 1,250,000        | 2,792,742         |               |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>                                 | <b>8,331,369</b> | <b>8,631,600</b> | <b>10,192,742</b> | <b>18.1%</b>  |
| <b><u>EXPENDITURES</u></b>  |                  |                  |                   |               |
| HOSPITALITY TAX COMMITTEE   | 3,566,978        | 2,750,000        | 2,550,000         |               |
| CONVENTION & VISITORS BUREAU  | 800,000          | 0                | 0                 |               |
| EdVENTURE   | 495,000          | 509,850          | 509,850           |               |
| COLUMBIA MUSEUM OF ART  | 675,000          | 695,250          | 695,250           |               |
| HISTORIC COLUMBIA FOUNDATION  | 516,500          | 451,500          | 451,500           |               |
| Columbia Music Festival Association                                     | 0                | 225,000          | 225,000           |               |
| Allen University  | 0                | 250,000          |                   |               |
| State Museum  | 0                | 500,000          | 200,000           |               |
| Columbia College  | 0                | 250,000          |                   |               |
| <b>TOTAL EXPENDITURES</b>   | <b>6,053,478</b> | <b>5,631,600</b> | <b>4,631,600</b>  | <b>-17.8%</b> |
| <b><u>TRANSFERS OUT</u></b>   |                  |                  |                   |               |
| TO GENERAL FUND   | 800,000          | 800,000          | 2,300,000         |               |
| TO DEBT SERVICE <i>(FY 09/10 also includes 1 year of reserve)</i>       | 1,563,042        | 1,700,000        | 3,261,142         |               |
| TO CAPITAL PROJECTS <i>(FY 08-09 SKATE PARK), Olympia Streetlightin</i> | <u>0</u>         | <u>500,000</u>   | <u>0</u>          |               |
| <b>TOTAL TRANSFERS OUT</b>  | <b>2,363,042</b> | <b>3,000,000</b> | <b>5,561,142</b>  | <b>85.4%</b>  |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>                           | <b>8,416,520</b> | <b>8,631,600</b> | <b>10,192,742</b> | <b>18.1%</b>  |

**ACCOMMODATIONS TAX SUMMARY  
FISCAL YEAR 2009/2010**

|  | <b>UNAUDITED<br/>ACTUAL<br/><u>FY 07/08</u></b> | <b>APPROVED<br/><u>FY 08/09</u></b> | <b>PROPOSED<br/><u>FY 09/10</u></b> | <b>PERCENT<br/><u>CHANGE</u></b> |
|--|---|-------------------------------------|-------------------------------------|----------------------------------|
| <b><u>REVENUES</u></b>                   |   |                                     |                                     |                                  |
| ACCOMMODATIONS TAX                       | 1,493,491                                       | 1,300,000                           | 1,250,000                           |                                  |
| MISCELLANEOUS REVENUE                    |   |                                     |                                     |                                  |
| <b>TOTAL REVENUES</b>                    | <b><u>1,493,491</u></b>                         | <b><u>1,300,000</u></b>             | <b><u>1,250,000</u></b>             | <b>-3.8%</b>                     |
| <b><u>TRANSFERS IN</u></b>               |   |                                     |                                     |                                  |
| FM FUND BALANCE                          |   |                                     | 35,000                              |                                  |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>  | <b><u>1,493,491</u></b>                         | <b><u>1,300,000</u></b>             | <b><u>1,285,000</u></b>             | <b>-1.2%</b>                     |
| ACCOMMODATIONS TAX CONTINGENCY/COMMITTEE | 996,843   | 75,000                              | 0                                   |                                  |
| Convention & Visitors Bureau             |   | 1,000,000                           | 1,000,000                           |                                  |
| Lake Murray Tourism                      |   | 200,000                             | 200,000                             |                                  |
| <b>TOTAL EXPENSES</b>                    | <b><u>996,843</u></b>                           | <b><u>1,275,000</u></b>             | <b><u>1,200,000</u></b>             | <b>-5.9%</b>                     |
| <b><u>TRANSFERS OUT</u></b>              |   |                                     |                                     |                                  |
| TO OTHER FUND                            | 73,425  |                                     |                                     |                                  |
| TO GENERAL FUND                          | 465,547   | 25,000                              | 85,000                              |                                  |
| <b>TOTAL OTHER FUNDS</b>                 | <b><u>538,972</u></b>                           | <b><u>25,000</u></b>                | <b><u>85,000</u></b>                | <b>240.0%</b>                    |
| <b>TOTAL BUDGET</b>                      | <b><u>1,535,815</u></b>                         | <b><u>1,300,000</u></b>             | <b><u>1,285,000</u></b>             | <b>-1.2%</b>                     |