

# FY 10/11 BUDGET SUMMARY AND HIGHLIGHTS

**GENERAL FUND**

**\$107,395,624**

## **Budget Highlights**

- Total Budget \$107,395,624
  - An increase of \$1.09 (1%) million over FY 09/10
- No property tax increase.
- Budget has been balanced through:
  - Department level organizational review resulting in elimination of 50 vacant positions.
  - Early retirement incentive program.
  - Projected savings in fleet repairs based on development of a capital replacement program.
  - Reductions to GASB 45
- Includes \$1,000,000 for reserve for unanticipated or emergency expenditures.
- Budget includes \$175,000 for Community Promotions; a reduction of \$460,425
- No COLA nor merit increases for employees, 2<sup>nd</sup> year

## **Revenues**

- \$1 million increase over FY 09/10 – increases primarily due to property tax projections, franchise fees & fire rebate projections
- Reduced parking transfer to \$1 million
- Includes maintaining W&S transfer at \$4.5 million and Hospitality Tax transfer of \$2.3 million of which \$1.5 million is from HT fund balance.
- Overall, revenues are projected to be flat for the next 3-5 years.

## **Department Highlights**

- Central Admin increases: Public Safety Director and assistant, moved ACM Baker's salary 100% to Central admin
- Legal department includes the addition of \$102,000 contract (2 year commitment) with Franklin Lee at Council's request for continuation of consultation for implementation of disparity study.
- Municipal Court includes \$120,000 in annual support to Richland County for CMS software.
- Police Department increase due to adding \$250,000 for fuel, fleet repairs and Victim's Assistance Services that are not covered by Victim's Assistance Revenues. Budget includes over \$500,000 for overtime.
- Fire department received grant funding to restore 2 engine companies. Otherwise, their budget decrease reflects the savings from implementing a fleet replacement program and savings in overtime.
- Parks & Rec increase is for \$100,000 for fuel and fleet repairs, \$250,000 for electricity shortfalls, addition of 2 new parks, and Parks & Recreation Director position added at Council's direction
- Support Services is increased due to expenses for Winter Shelter and facilities maintenance at Police Department that was eliminated from current year budget.
- IT's increase is due to 1 FTE and 1 PTE positions filled during the current year, but not budgeted. Includes \$48,250 for continued Unisys annual maintenance and support of City's mainframe. The annual support was paid in advance for 4 years which has now expired and must be renewed to support business license and municipal court software. Also included are expenses related to the addition of on-line payment and services that have been recently added, support for Police mobile licensing (AVL), replacement of 4 out of 108 servers that have reached life expectancy.

# FY 10/11 BUDGET SUMMARY AND HIGHLIGHTS

## Non-Departmental and Transfers

- Includes \$1.1 million increase for Internal Service funds – health insurance, GASB 45, tort claims, central stores.
- Funding for Community Promotions reduced from \$635,425 to \$175,000

## Capital Replacement Program

- Issuing of GO Bond to purchase replacement rolling capital for Fire, Police and Public Works; technology refresh of desktops, laptops, servers and printers and software for Business License.
- The items on this list are primarily rolling stock and technology replacement needs which mean no major building renovations are addressed nor does it address growth in the fleet.
- The list represents the deferred major capital for FY 08/09, FY 09/10 and the capital replacement plan for FY 10/11-FY 12/13.
- The entire list will use the majority of the General Fund's remaining GO Bond capacity.

## FY 11/12 & 12/13 Budget Impacts & Issues

- Reduction of \$1.5 million in transfer from HT.
- Departments have made line item reductions over the FY 09/10 and FY 10/11 budgets. Many of these reductions are the result of efficiency improvement efforts by the departments.
- Departments have reduced training and travel expenses significantly. While this is not critical, there are long term effects on services and employee morale.
- Funding for 18 police officers currently funded by JAG Grant (\$2.2 million total to be phased in as funds are expended)
- Funding for 8 fire fighters currently funded through SAFER grant (\$1.4 million)
- Funding for various essential positions frozen in FY 10/11

## WATER & SEWER OPERATING

**\$103,708,324**

- 2% rate increase for water and sewer rates  
Example Bill:  
Increase for inside city customer - \$0.78 per month  
3/4" meter - Inside City - 800 cubic feet = \$14.28 water \$25.72 Sewer = \$40.00  
  
Increase for outside city customer - \$1.36 per month  
3/4" meter - Outside City - 800 cubic feet = \$23.12 water \$46.29 = \$69.42
- Includes only \$9 million in cash for Water & Sewer Capital Improvements which is a reduction of \$11 million.
- Increase in debt service of \$10 million, resulting from 2 bond issues over the past year.
- Approval of convenience fee for credit card payments
  - Fee is \$1 per transaction plus 1.7% of charges. This fee is only charged when paying on-line with a credit card.

## STORM WATER OPERATING

**\$6,101,396**

- No significant changes in Storm Water operating.
- Transfer to SW Capital Improvements of approximately \$2.2 million.

# FY 10/11 BUDGET SUMMARY AND HIGHLIGHTS

## **PARKING FUND**

**\$7,411,396**

- Budget balanced using \$676,000 in fund balance.
- Reduced the transfer to the General Fund back to \$1 million, reduction of \$250,000
- Moved a portion of the street sweeping budget of Solid Waste out of Parking to the Storm Water Fund.

## **HOSPITALITY**

**\$8,490,180**

- Revenues remain stable with minimal growth projected.
- Budget is in balance using fund balance in order to keep outside agencies and HT committee whole this year. Fund Balance that will be depleted after this fiscal year.
- Unless reductions are made to the Committee & Agencies' allocation, the General Fund transfer will have to be reduced by \$1.5 million.

## **ACCOMMODATIONS TAX**

**\$1,225,000**

- Budget is \$1.2 million, a reduction of \$50,000. Current year collections are \$38,000 below previous year. Collections are received quarterly.

## **INTERNAL SERVICE FUNDS**

- Revenues are generated either by a fee for service that is charged to the division that receives the service and/or supplies. For example, fleet repairs.
- If there is not a designated fee for the service or other mechanism for charging for the expense, a direct transfer from another fund is made based on the fund that receives the service. General Tort claims is an example - it will be charged based on the fund that is subject to the tort claim.
- This budget is a work in progress and we are still analyzing revenues and expenses.
- Risk Management includes: RM Admin/Safety; Workers Comp - Admin & Claims, Health Insurance, GASB 45, Unemployment, General Torts, Auto Torts, Sewer Torts
- Central stores include: copier services, telephones, uniforms, cell phones, Records Management & Procurement
- Equipment & Fleet Services includes: Fleet Services, Radio Shop, gasoline, oil, outside repairs and services

**CITY OF COLUMBIA  
COMBINED OPERATING FUNDS  
BUDGET SUMMARY**

FY 2010/2011

	<u>GENERAL FUND</u>	<u>WATER &amp; SEWER</u>	<u>STORM WATER</u>	<u>PARKING</u>	<u>HT</u>	<u>AT</u>	<u>COUNTY FIRE &amp; 911</u>	<u>CDBG/HOME/HO PWA GRANTS*</u>	<u>GRANTS*</u>	<u>TOTAL</u>
<b>REVENUE</b>										
GENERAL PROPERTY TAX	49,273,135									49,273,135
LICENSES AND PERMITS	27,470,800				7,500,000					34,970,800
FROM OTHER AGENCIES	11,087,058					1,200,000				12,287,058
CURRENT SERVICE CHARGES	9,032,605	101,852,824	4,801,396	4,393,100						120,079,925
FINES & FORFEITURES	913,611	250,000		1,900,000	15,000					3,198,611
MISCELLANEOUS REVENUE	25,935	20,500		73,800				404,651		524,886
INTEREST ON INVESTMENT	50,000	1,500,000	300,000	280,000						2,130,000
RENTS & SALE OF PROPERTY	179,050	85,000		88,400						352,450
<b>TOTAL REVENUE</b>	<b>98,032,194</b>	<b>103,708,324</b>	<b>5,101,396</b>	<b>6,735,300</b>	<b>7,515,000</b>	<b>1,200,000</b>	<b>0</b>	<b>404,651</b>		<b>222,816,865</b>
<b>TRANSFERS IN</b>										
FROM GENERAL FUND			800,000							1,001,044
FM GRANTS							3,817,051	14,000,622		
FROM OTHER FUNDS	1,538,430		200,000				19,785,872			21,524,302
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	2,300,000									2,300,000
FROM FUND BALANCE	0	0	676,096	975,180	25,000		889,233			2,565,509
<b>TOTAL TRANSFERS IN</b>	<b>9,363,430</b>	<b>0</b>	<b>1,000,000</b>	<b>676,096</b>	<b>975,180</b>	<b>25,000</b>	<b>19,785,872</b>	<b>4,706,284</b>	<b>14,000,622</b>	<b>36,732,906</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>107,395,624</b>	<b>103,708,324</b>	<b>6,101,396</b>	<b>7,411,396</b>	<b>8,490,180</b>	<b>1,225,000</b>	<b>19,785,872</b>	<b>5,110,935</b>	<b>14,000,622</b>	<b>259,549,771</b>
<b>DEPARTMENTS</b>										
GENERAL GOVERNMENT	6,236,187	1,783,282								8,019,469
MUNICIPAL COURT	2,515,924									2,515,924
FINANCE	2,097,909	4,849,836		120,049						7,067,794
DEVELOPMENT SERVICES	4,007,140							0	21,353	4,007,140
PUBLIC SAFETY	50,167,839	1,230,778					18,247,332	4,275,082		69,966,993
PARKS & RECREATION	9,275,095							105,000	93,745	9,380,095
PUBLIC WORKS	17,439,980	1,115,067	2,759,367	96,909					26,000	21,411,323
GENERAL SERVICES	1,427,035	1,682,451							247,581	3,109,486
INFORMATION TECHNOLOGY/GIS	2,766,042	712,103								3,478,145
UTILITIES & ENGINEERING		45,236,100	1,053,917							46,290,017
COMMUNITY & ECONOMIC DEVELOPMENT	462,511	2,224,184						1,262,695	3,292,281	3,949,390
PARKING GARAGE OPERATIONS				2,815,928						2,815,928
<b>TOTAL DEPARTMENTS</b>	<b>96,395,662</b>	<b>58,833,801</b>	<b>3,813,284</b>	<b>3,032,886</b>	<b>0</b>	<b>0</b>	<b>18,247,332</b>	<b>1,367,695</b>	<b>7,956,042</b>	<b>182,011,704</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>										
NON-DEPARTMENTAL & MISC.	150,000	85,000	0	5,000						240,000
ECONOMIC DEVELOPMENT CONTINGENCY		540,000								540,000
COMMUNITY PROMOTION /AGENCY FUNDING	175,000	70,000			4,631,600	1,200,000		1,888,887	99,296	7,965,487
RICHLAND SD# 1/TOGETHER WE CAN	25,000									25,000
OFFICE SPACE LEASE	505,000						0			505,000
DETENTION CENTER PER DIEM	350,000						0			350,000
HOMELESS SERVICES	917,000	0	0	0				145,166	522,731	1,062,166
SPECIAL RESERVE	1,004,129			45,449				108,383		1,157,961
DEBT SERVICE		27,440,562		3,168,061						30,608,623
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,126,129</b>	<b>28,135,562</b>	<b>0</b>	<b>3,218,510</b>	<b>4,631,600</b>	<b>1,200,000</b>	<b>0</b>	<b>2,142,436</b>	<b>622,027</b>	<b>43,076,264</b>
<b>TOTAL EXPENDITURES</b>	<b>99,521,791</b>	<b>86,969,363</b>	<b>3,813,284</b>	<b>6,251,396</b>	<b>4,631,600</b>	<b>1,200,000</b>	<b>18,247,332</b>	<b>3,510,131</b>	<b>8,578,069</b>	<b>224,465,941</b>
<b>TRANSFERS OUT &amp; OTHER FINANCING USES</b>										
TO OTHER FUNDS							1,538,540	1,067,481		2,606,021
TO DEBT SERVICE	5,421,114				1,558,580			0		6,979,694
TO INTERNAL SERVICE FUNDS	1,652,719	819,500		160,000						2,632,219
TO CAPITAL PROJECTS		11,419,461	2,288,112					533,323	5,422,553	14,240,896
TO GENERAL FUND		4,500,000		1,000,000	2,300,000	25,000				7,825,000
TO STORM DRAIN	800,000									800,000
<b>TOTAL TRANSFER OUT</b>	<b>7,873,833</b>	<b>16,738,961</b>	<b>2,288,112</b>	<b>1,160,000</b>	<b>3,858,580</b>	<b>25,000</b>	<b>1,538,540</b>	<b>1,600,804</b>	<b>5,422,553</b>	<b>35,083,830</b>
<b>TOTAL BUDGET</b>	<b>107,395,624</b>	<b>103,708,324</b>	<b>6,101,396</b>	<b>7,411,396</b>	<b>8,490,180</b>	<b>1,225,000</b>	<b>19,785,872</b>	<b>5,110,935</b>	<b>14,000,622</b>	<b>259,549,771</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* CDBG, HOME & HOPWA are subject to review and final approval

\*\* GRANTS - budgets listed are based on current grant balances as of 4/30/2010 and known grant awards for FY 10/11. These allocations may include multi-year funding and are subject to change.

**GENERAL FUND SUMMARY**  
**FISCAL YEAR 2010/2011**

revised 6/16/10

	<u>ACTUAL</u> <u>FY 08/09</u>	<u>APPROVED</u> <u>FY 09/10</u>	<u>APPROVED</u> <u>FY 10/11</u>
<b>REVENUE</b>			
GENERAL PROPERTY TAX	48,292,379	48,785,696	49,273,135
LICENSES AND PERMITS	29,590,835	26,763,600	27,470,800
FROM OTHER AGENCIES	11,689,903	10,692,340	11,087,058
CURRENT SERVICE CHARGES	9,387,072	8,940,856	9,032,605
FINES & FORFEITURES	922,674	880,000	913,611
MISCELLANEOUS REVENUE	26,500	130,000	25,935
INTEREST ON INVESTMENT	97,831	250,000	50,000
RENTS & SALE OF PROPERTY	2,730,963	219,050	179,050
<b>TOTAL REVENUE</b>	<b>102,738,158</b>	<b>96,661,542</b>	<b>98,032,194</b>
<b>TRANSFERS IN</b>			
FROM OTHER FUNDS	1,138,185	1,506,526	1,538,430
FROM WATER & SEWER OPERATING	4,500,000	4,500,000	4,500,000
FROM PARKING FUND	1,000,000	1,250,000	1,000,000
FROM ACCOMMODATIONS TAX	25,000	85,000	25,000
FM HOSP. TAX FOR PARK RANGERS & PUBLIC SAFETY	2,300,000	2,300,000	2,300,000
<b>TOTAL TRANSFERS IN</b>	<b>8,963,185</b>	<b>9,641,526</b>	<b>9,363,430</b>
<b>TOTAL GENERAL FUND REV &amp; TRANS</b>	<b>111,701,343</b>	<b>106,303,068</b>	<b>107,395,624</b>
<b>BUDGET</b>			
<b>UNIT</b>	<b>DEPARTMENTS</b>		
1100 LEGISLATIVE - COUNCIL	491,312	594,480	537,537
1100 ADMINISTRATION - CITY MANAGER	676,657	422,270	568,848
1100 GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS	564,380	464,635	421,537
1100 ADMINISTRATION - ACM OPERATIONS	259,761	258,299	0
1100 ADMINISTRATION - ACM COMMERCE & DEVELOPMENT	(37,213)	0	0
1100 ADMINISTRATION - ADMINISTRATIVE SERVICES	381,106	415,808	420,650
1100 ADMINISTRATION - SR. ASSISTANT CM	211,717	302,889	431,110
1100 ADMINISTRATION - ACM PUBLIC SAFETY			228,467
1100 HUMAN RESOURCES	777,967	798,110	795,484
1100 TRAINING DEVELOPMENT	159,516	0	0
1100 PUBLIC RELATIONS	454,107	474,550	467,389
1100 CITIZEN SUPPORT SERVICES	355,277	376,351	310,258
1100 OFFICE OF BUSINESS OPPORTUNITIES	360,008	459,295	462,511
1100 LEGAL	2,178,109	1,981,156	2,054,907
1502 MUNICIPAL COURT	2,279,451	2,513,950	2,515,924
1600 FINANCE	2,601,962	2,148,577	2,097,909
1600 PLANNING	0	0	0
HOMELESS SERVICES	488,053	531,146	0
1900 DEVELOPMENT SERVICES	4,027,389	4,111,355	4,007,140
2000 POLICE	28,386,273	26,405,181	28,202,838
2050 PUBLIC SAFETY/HOMELAND SECURITY	1,942,003	1,637,665	0
2100 911 EMERGENCY COMMUNICATIONS	2,056,210	2,366,206	2,298,361
2200 FIRE	21,688,383	19,720,960	19,666,640
2300 PARKS & RECREATION	9,889,043	9,241,878	9,275,095
2400 PUBLIC WORKS	19,489,716	19,658,264	17,439,980
2600 GENERAL SERVICES ADMIN	119,113	0	0
2600 GENERAL SRVCS/SUPPORT SERVICES	1,220,960	1,429,741	1,427,035
2700 INFORMATION TECHNOLOGY	2,507,624	2,342,903	2,766,042
<b>TOTAL DEPARTMENT</b>	<b>103,528,884</b>	<b>98,655,669</b>	<b>96,395,662</b>
1200 <b>NON-DEPARTMENTAL &amp; MISC.</b>			
4307 COMMUNITY PROMOTIONS COMMITTEE	346,210	200,425	100,000
4307 COMMUNITY PROMOTION - AGENCIES	519,000	435,200	75,000
8403 COUNCIL CONTINGENCY	93,738	0	0
8404 SOLICITOR'S OFFICE	0	70,000	70,000
8410 HOMELESS SERVICES	0	0	700,000
MIDLANDS HOUSING ALLIANCE	0	0	217,000
8418 681310 RICHLAND SD# 1/TOGETHER WE CAN	77,702	25,000	25,000
8418-638520 DETENTION CENTER PER DIEM	365,775	350,000	350,000
8499 SPECIAL EMERGENCY RESERVE	0	819,732	1,004,129
8406/8701/87 NON-DEPARTMENTAL & MISC.	(90,025)	80,000	80,000
8701 OFFICE SPACE LEASE - 1225 LADY STREET	449,363	465,000	505,000
8702/8703 BAD DEBT/CASH OVER/SHORT/SALES TAX	244,109	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,005,873</b>	<b>2,445,357</b>	<b>3,126,129</b>
<b>TOTAL EXPENDITURES</b>	<b>105,534,757</b>	<b>101,101,026</b>	<b>99,521,791</b>
<b>TRANSFERS OUT</b>			
8704/8803/8729 TO INTERNAL SERVICE FUNDS	3,409,905	539,385	1,652,719
8801 TO DEBT SERVICE	3,729,148	3,662,657	5,421,114
8802 TO COMPONENT UNIT - COLUMBIA ACTION COUNCIL	200,000	0	0
8803 741000 TO OTHER FUNDS	2,784,316	0	0
8803 741200 TO GRANTS	69,214	0	0
8803 744030 TO CAPITAL IMPR. & STREETS	655,101	0	0
8803 74553 TO STORM WATER	1,000,000	1,000,000	800,000
<b>TOTAL TRANSFERS OUT</b>	<b>11,847,684</b>	<b>5,202,042</b>	<b>7,873,833</b>
<b>TOTAL BUDGET</b>	<b>117,382,441</b>	<b>106,303,068</b>	<b>107,395,624</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(5,681,098)</b>	<b>0</b>	<b>0</b>

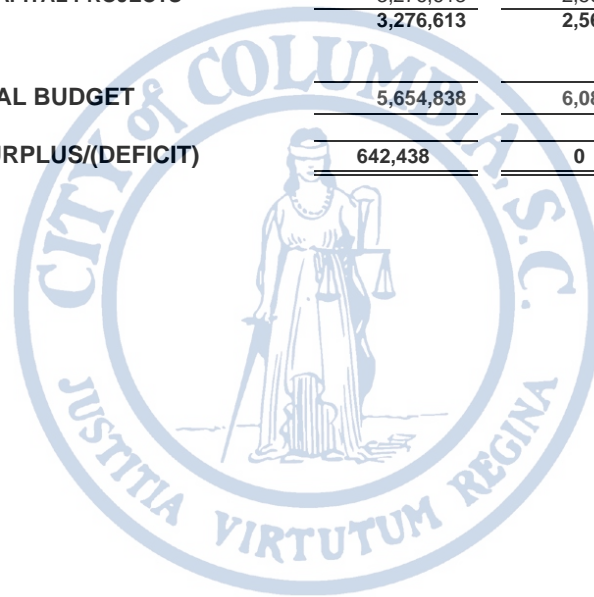
**WATER/SEWER OPERATING FUND SUMMARY  
FISCAL YEAR 2010/2011**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>APPROVED</b>
	<b><u>FY 08/09</u></b>	<b><u>FY 09/10</u></b>	<b><u>FY 10/11</u></b>
<b><u>REVENUE</u></b>			
WATER SALES	60,817,134	59,837,592	60,475,100
SEWER SALES	41,888,723	40,297,620	41,377,724
MISCELLANEOUS REVENUE	17,868	51,000	20,500
FINES AND FORFEITURES	255,415	250,000	250,000
<b>TOTAL OPERATING REVENUES</b>	<b><u>102,979,140</u></b>	<b><u>100,436,212</u></b>	<b><u>102,123,324</u></b>
<b><u>NON-OPERATING REVENUE &amp; TRANSFERS IN</u></b>			
INTEREST	3,711,510	2,500,000	1,500,000
RENTS & PROPERTY	124,828	85,000	85,000
FM PRIOR YEAR UN-APPROPRIATED SURPLUS	0	1,000,000	0
	<b><u>3,836,338</u></b>	<b><u>3,585,000</u></b>	<b><u>1,585,000</u></b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b><u>106,815,478</u></b>	<b><u>104,021,212</u></b>	<b><u>103,708,324</u></b>
<b><u>EXPENDITURES</u></b>			
<b><u>Operating Departments &amp; Non-Departmental</u></b>			
CUSTOMER SERVICE	1,508,654	1,775,002	1,736,140
FINANCE - COLLECTIONS	838,589	1,452,532	1,171,612
FINANCE/WATER ADMINISTRATION	3,541,313	3,787,458	3,678,224
FIRE HYDRANT MAINTENANCE	508,566	472,538	473,813
CSO/PUBLIC SAFETY	469,482	756,942	756,965
PUBLIC WORKS-STREET REPAIR	977,838	1,110,799	1,115,067
UTILITIES & ENGINEERING	41,701,502	44,401,449	45,236,100
GENERAL SERVICES PUBLIC BLDGS.	1,215,530	1,668,737	1,682,451
GIS MANAGEMENT	508,784	694,393	712,103
<b>TOTAL OPERATING</b>	<b><u>51,270,259</u></b>	<b><u>56,119,850</u></b>	<b><u>56,562,475</u></b>
<b><u>Non-Operating Departments &amp; Non-Departmental</u></b>			
OFFICE OF BUSINESS OPPORTUNITIES	393,935	276,144	278,283
ECONOMIC DEV DEPARTMENT	814,544	808,219	805,418
PUBLIC RELATIONS	0	47,142	47,142
DEVELOPMENT CORPORATIONS	1,053,522	1,154,478	1,140,483
<b>TOTAL NON-OPERATING DEPARTMENTS</b>	<b><u>2,262,001</u></b>	<b><u>2,285,983</u></b>	<b><u>2,271,326</u></b>
DEPRECIATION	19,269,433		0
DEBT SERVICE	6,802,036	17,296,704	27,440,562
ECONOMIC DEV CONTINGENCY	554,267	540,000	540,000
CITY CENTER PARTNERSHIP	70,000	70,000	70,000
NON-DEPARTMENTAL	85,473	35,000	85,000
BAD DEBT	416,458	0	0
RESERVE	0	276,786	0
<b>TOTAL NON-DEPARTMENTAL OPERATING</b>	<b><u>27,197,667</u></b>	<b><u>18,218,490</u></b>	<b><u>28,135,562</u></b>
<b><u>TRANSFERS OUT</u></b>			
TO GENERAL FUND	4,500,000	4,500,000	4,500,000
TO CAPITAL PROJECTS (STREETSCAPING)	1,857,821	1,857,821	1,857,821
TO WATER/SEWER CAPITAL IMPROVEMENT PROGRAM	130,551,758	20,719,568	9,561,640
TO INTERNAL SERVICE FUNDS	2,121,900	319,500	819,500
<b>TOTAL TRANSFERS</b>	<b><u>139,031,479</u></b>	<b><u>27,396,889</u></b>	<b><u>16,738,961</u></b>
<b>TOTAL BUDGET</b>	<b><u>219,761,405</u></b>	<b><u>104,021,212</u></b>	<b><u>103,708,324</u></b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b><u>(112,945,928)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**STORM WATER OPERATING SUMMARY**  
**FISCAL YEAR 2010/2011**

revised 6/16/10

	<u>ACTUAL</u> <u>FY 08/09</u>	<u>APPROVED</u> <u>FY 09/10</u>	<u>APPROVED</u> <u>FY 10/11</u>
<b><u>REVENUE</u></b>			
<b><u>Operating Revenue</u></b>			
STORM WATER SURCHARGE	4,652,409	4,705,392	4,801,396
<b><u>Non-operating Revenue &amp; Transfers</u></b>			
INTEREST	571,833	375,000	300,000
TRANSFER FROM GENERAL FUND	1,000,000	1,000,000	800,000
TRANSFER FROM LIQUOR REBATE			200,000
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>6,297,276</b>	<b>6,080,392</b>	<b>6,101,396</b>
<b><u>EXPENDITURES</u></b>			
UTILITIES & ENGINEERING	733,945	1,147,390	1,053,917
PUBLIC WORKS	1,388,975	2,368,858	2,759,367
NON-DEPARTMENTAL EXPENSES	255,305		
<b>TOTAL EXPENDITURES</b>	<b>2,378,225</b>	<b>3,516,248</b>	<b>3,813,284</b>
<b><u>TRANSFERS OUT</u></b>			
TO STORM WATER CAPITAL PROJECTS	3,276,613	2,564,144	2,288,112
<b>TOTAL OTHER</b>	<b>3,276,613</b>	<b>2,564,144</b>	<b>2,288,112</b>
<b>TOTAL BUDGET</b>	<b>5,654,838</b>	<b>6,080,392</b>	<b>6,101,396</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>642,438</b>	<b>0</b>	<b>0</b>



**PARKING OPERATING FUND SUMMARY  
FISCAL YEAR 2010/2011**

	<u>ACTUAL</u> <u>FY 08/09</u>	<u>APPROVED</u> <u>FY 09/10</u>	<u>APPROVED</u> <u>FY 10/11</u>
<b><u>OPERATING REVENUES</u></b>			
STREET PARKING METERS	1,930,608	2,100,000	2,050,000
PARKING GARAGES	2,700,576	2,478,600	2,174,100
PARKING LOTS	104,900	106,600	69,000
IN-OUT PARKING	54,460	60,000	60,000
PARKING METER BAG FEE	24,800	20,000	15,000
MISCELLANEOUS REVENUE	12,453	90,100	73,800
VALIDATIONS	35,906	42,000	25,000
NON-MOVING VIOLATIONS	1,364,388	1,765,000	1,900,000
<b>TOTAL REVENUE</b>	<b>6,228,090</b>	<b>6,662,300</b>	<b>6,366,900</b>
<b><u>NON-OPERATING &amp; TRANSFERS IN</u></b>			
RENT	34,184	22,950	88,400
INTEREST REVENUE	1,292,408	600,000	280,000
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS	0	500,000	676,096
<b>TOTAL NON-OPERATING &amp; TRANSFERS</b>	<b>1,326,592</b>	<b>1,122,950</b>	<b>1,044,496</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>7,554,682</b>	<b>7,785,250</b>	<b>7,411,396</b>
<b><u>EXPENDITURES</u></b>			
<b><u>Operating Departments</u></b>			
FINANCE - PARKING COLLECTIONS	100,444	113,048	120,049
PARKING OPERATIONS	2,845,421	2,756,497	2,815,928
PUBLIC WORKS	5,224	380,973	96,909
<b>TOTAL OPERATING DEPARTMENTS</b>	<b>2,951,089</b>	<b>3,250,518</b>	<b>3,032,886</b>
<b><u>Non-Departmental</u></b>			
DEBT SERVICE	2,600,475	3,169,732	3,168,061
EMPLOYEE TUITION PROGRAM	65	5,000	5,000
EMPLOYEE sick/vac/cola	31,395	0	0
RESERVE	0	0	45,449
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,631,936</b>	<b>3,174,732</b>	<b>3,218,510</b>
<b><u>TRANSFERS OUT</u></b>			
TO GENERAL FUND	1,127,113	1,250,000	1,000,000
TO OTHER FUNDS		0	100,000
TO INTERNAL SERVICE FUNDS	99,063	110,000	60,000
<b>TOTAL TRANSFERS</b>	<b>1,226,176</b>	<b>1,360,000</b>	<b>1,160,000</b>
<b>TOTAL BUDGET</b>	<b>6,809,201</b>	<b>7,785,250</b>	<b>7,411,396</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>745,481</b>	<b>0</b>	<b>0</b>

**HOSPITALITY TAX SUMMARY  
FISCAL YEAR 2010/2011**

	<b>ACTUAL</b>	<b>APPROVED</b>	<b>APPROVED</b>
	<b><u>FY 08/09</u></b>	<b><u>FY 09/10</u></b>	<b><u>FY 10/11</u></b>
<b><u>REVENUES</u></b>			
HOSPITALITY TAX	8,051,587	7,400,000	7,500,000
FINES & LATE FEES	19,203	0	15,000
MISCELLANEOUS	(4,982)		0
INTEREST	280,835	0	0
<b>TOTAL REVENUES</b>	<b>8,346,643</b>	<b>7,400,000</b>	<b>7,515,000</b>
<b><u>TRANSFERS IN</u></b>			
FM FUND BALANCE	0	2,792,742	975,180
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>8,346,643</b>	<b>10,192,742</b>	<b>8,490,180</b>
<b><u>EXPENDITURES</u></b>			
HOSPITALITY TAX COMMITTEE	2,843,419	2,550,000	2,550,000
EdVENTURE	509,850	509,850	509,850
COLUMBIA MUSEUM OF ART	695,250	695,250	695,250
HISTORIC COLUMBIA FOUNDATION	451,500	451,500	451,500
COLUMBIA MUSIC FESTIVAL ASSOC.	260,000	225,000	225,000
STATE MUSEUM	631,316	200,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>5,391,335</b>	<b>4,631,600</b>	<b>4,631,600</b>
<b><u>TRANSFERS OUT</u></b>			
TO GEN. FUND - PARK RANGERS & PUBLIC SAFETY	2,300,000	2,300,000	2,300,000
TO DEBT SERVICE	1,979,142	3,261,142	1,558,580
TO CAPITAL PROJECTS	725,357	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>5,004,499</b>	<b>5,561,142</b>	<b>3,858,580</b>
<b>TOTAL BUDGET</b>	<b>10,395,834</b>	<b>10,192,742</b>	<b>8,490,180</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(2,049,191)</b>	<b>0</b>	<b>0</b>

**ACCOMMODATIONS TAX  
FISCAL YEAR 2010/2011**

REVISED 8/17/10

	<u>ACTUAL FY 08/09</u>	<u>APPROVED FY 09/10</u>	<u>PROPOSED FY 10/11</u>
<b><u>REVENUES</u></b>			
ACCOMMODATIONS TAX	1,382,009	1,250,000	1,200,000
MISCELLANEOUS REVENUE	491		
<b>TOTAL REVENUES</b>	<b>1,382,501</b>	<b>1,250,000</b>	<b>1,200,000</b>
<b><u>TRANSFERS IN</u></b>			
FM GENERAL FUND	407,103	0	0
FM FUND BALANCE	0	35,000	25,000
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>1,789,604</b>	<b>1,285,000</b>	<b>1,225,000</b>
<b><u>EXPENDITURES</u></b>			
CONVENTION & VISITORS BUREAU	1,140,547	1,000,000	1,000,000
HOOPOLOGY	2,502	0	0
LAKE MURRAY TOURISM	200,000	150,000	150,000
<b>CAPITAL SENIOR CENTER</b>			<b>15,000</b>
<b>PALMETTO PROJECT/CHALLENGE DAY</b>			<b>25,000</b>
<b>MISCELLANEOUS &amp; COMMITTEE EXPENSES</b>		<b>50,000</b>	<b>10,000</b>
<b>TOTAL EXPENSES</b>	<b>1,430,583</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b><u>TRANSFERS OUT</u></b>			
TO GENERAL FUND	432,103	85,000	25,000
<b>TOTAL OTHER FUNDS</b>	<b>432,103</b>	<b>85,000</b>	<b>25,000</b>
<b>TOTAL BUDGET</b>	<b>1,862,686</b>	<b>1,285,000</b>	<b>1,225,000</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(73,082)</b>	<b>0</b>	<b>0</b>