



**CITY OF COLUMBIA
FINANCE DEPARTMENT
INTEROFFICE MEMORANDUM**

**TO: The Honorable Mayor Coble and Columbia City Council
Charles P. Austin, Sr., City Manager**

**FROM: Missy Caughman, Budget Director/Interim Finance Director
Bill Ellis, CPA, Deputy Finance Director - Comptroller**

SUBJECT: FY 2008/2009 Revenue & Expenditures Monthly Report - December 2008

DATE: January 11, 2009

We are pleased to provide you with FY 2008/2009 Revenue & Expenditure Reports through December, 2008 for the following funds:

101 General Fund	531 Parking Fund
203 Accommodations Tax	551 Water & Sewer Operating
212 Hospitality Tax	553 Storm Water Operating

Please note that the report now includes a Percent (%) expended for the current year in addition to the Percent (%) expended and encumbered. Also, we have included more detailed information by division to include major objects or categories (personnel services, supplies, services and capital outlays.)

Notes for Each Fund

101 GENERAL FUND

Revenues

- We are now recording Local Option Sales Tax revenue in the General Fund instead of a separate fund in order to simplify reporting and to reflect actual collections. The LOST collections are included in General Property Taxes. In FY 07/08, LOST are not reflected in this report.

Expenditures:

- FY 07/08 payroll accruals have been posted and are reflected in the current statement. This has reduced actual expenditures for the portion of payroll that was expended in June 2008, but post with the first payroll in July.
- Finance Administration absorbed some of the costs associated with MASC (Municipal Association of South Carolina) and Auditing costs.
- Legal has higher professional services costs related to the Gary realty vs. City of Columbia \$277,502
- Electricity costs for Street Lighting increased \$380,951
- Fire: Suppression purchased rescue equipment and Bunker Gear. The encumbrance error in November 2008 has been resolved. Increases reflect in Fleet Service charges, Vehicle Leases, Uniform Rentals, Chemical supplies, computer supplies and special department supplies
- Fire: Shop maintenance: purchase two new trucks in FY08/09
- Administration Operations: Other services & charges - Increase due to administrative consulting services for FY08/09
- Citizens Support Services: Supplies - Increase due to copier charges for FY08/09
- Business Enterprise Office: Other services & charges: Increase due to travel and professional services
- Police – Office of the Chief: Capital Outlay: Increase in equipment purchase

- Police Support Services: Increase in other services & charges: Vision Air Maintenance Contract not expensed in FY 07/08
- Emergency Operations: Other services & charges: Significant increase in Vehicle repair.
- Public Works: Traffic Operations: Supplies, other services and charges: Increase in Fleet Service Charges (50%), Electricity, and special department supplies
- Parks & Recreation: Increases in Fleet Services
- Public Works: Traffic Operations: Purchased two pickup trucks and machinery
- Public Works: Traffic Street Lighting: 75% Increase in Electricity
- Public Works: Solid waste Trash collections: 38% increase in Fleet Services
- Public Works: Solid Waste Compost: Grinder of materials into compost service not in FY07/08
- General Services: Support Services: 15% increase in maintenance and Telephone charges

203 ACCOMMODATIONS TAX

Revenues

- Second quarter revenues are slightly below projections, however are more than collected in the same quarter last year.
- Revenues for December 2008 were received in January 2009.

Expenditures

- Reflects an increase in the FY 08-09 allocation to Lake Murray Tourism and the Convention and Visitors Bureau.

212 HOSPITALITY TAX

Revenues

- Collections through November are on target for FY 08/09 projections.

531 PARKING FUND

Revenues:

- Interest Revenues: Parking 94 US Bank debt service account was liquidated 12/31/07, so no interest revenues will be recorded for 08/09.
- Rent and Royalties: Damon's rent for July – June 2008 was recorded at year end, whereas 08/09, it is recorded monthly.
- FY 07/08 reflects 13 months of billing revenues so FY 08/09 will reflect 11 months of revenue with June reflecting two billing revenue cycles. This is due to the current process for the billing registers that reflect service dates billing for the previous month. Therefore revenues reflect a decrease of \$159,745.08 which is a receivable at 6/30/08.

Expenses:

Finance Admin:

- A new software program for Parking Tickets went live in FY 07/08 and the annual support payments which began in FY 08/09 are reflected.

Parking Operations:

- Parking Operations: Personal services increases due to health care and fuel costs.

551 WATER & SEWER OPERATING

Revenues:

- Charges for Services: Cut on & replacement fees, water main – tap fees, meter installation fees and sewer connection fees are all down over this time last year, however remain above target on FY 08-09 projections.

Expenditures:

- Economic Development Special Projects actual and encumbrances is an increase over the same period last year due to additional expenses for: Midlands Education and Business, Economic Research Associates, Greater Columbia Chamber of Commerce, Central Carolina Economic Development and Global Consulting allocations. In addition, we are encumbering the funds as soon possible following the approval by City Council.
- Public Works increase was due to Special Project Costs – HVAC, boiler replacements, and various repairs
- Engineering – Wastewater Systems Improvements had a council approved server machine & misc. hardware replacement
- Utilities Water Dist & Maintenance: purchased trucks and equipment \$319,398.63
- Utilities – Wastewater Maintenance: Increase in vehicle repair/service supply and capital supply
- Utilities – Lake Murray WTP: Increase in gasoline, chemicals, and equipment repair/service supply.
- Finance Administration absorbed some of the costs of MASC (Municipal Association of South Carolina).
- Economic Development experienced an increase in building lease/rental and professional services costs.
- The increase in transfers in water and Sewer is reflected in FY 08/09 actual expenditures.

553 STORM WATER OPERATING

Revenues

- The Storm Water rate increase was first reflected in the August billing and has a slight affect on collections.

Expenditures

- Departmental increases over previous year actual expended are due to the increase in personnel cost related to employee benefits and increases in the State Retirement System contributions.
- The increase in the transfer to Storm Water Capital Projects is also reflected in FY 08/09 actual expenditures.

Notes Regarding Format and Presentation

- The reports compare FY 07/08 through December to FY 08/09 through December, budget to actual for revenues and expenditures.
- We will prepare the reports each month for delivery to you by the second regular meeting of each month. Depending upon the date of the meeting, we will provide the reports in your weekly packets or deliver them to you on the meeting date.
- Please note that these reports are produced directly from the City's financial system. This is a major step forward in regards to reducing the reliance on spreadsheets and individual files.
- You will notice variations in comparing FY 2007/2008 to FY 2008/2009. One significant reason is that FY 08/09 reflects monthly entries being posted in a timelier manner. In the previous year, some monthly entries were posted at the end of the fiscal year. This is another significant improvement in recording entries timely by the Accounting Division.
- At this time, remain on target with providing Financial Statements in January which will include balance sheet and fund balance information.
- *The information provided is un-audited and therefore subject to change.*

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
General Property Taxes	40,526,900	10,609,499	29,917,401	26.1	45,539,691	11,084,860	34,454,831	24.3
Licenses and Permits	27,664,812	2,561,598	25,103,214	9.2	28,869,225	2,829,309	26,039,916	9.8
Intergovernmental Revenues	9,860,820	1,920,738	7,940,082	19.4	10,653,390	1,593,921	9,059,469	14.9
Charges for Services	9,381,390	3,504,481	5,876,909	37.3	9,206,870	3,640,438	5,566,432	39.5
Fines and Forfeitures	917,000	470,201	446,799	51.2	915,275	545,503	369,772	59.5
Intragovernmental Revenues	0	55	0	0.0	0	70	0	0.0
Miscellaneous Revenues	105,000	22,064	82,936	21.0	100,000	5,913	94,087	5.9
Donated Funds	0	1,198	0	0.0	0	0	0	0.0
Interest Revenues	1,605,000	809	1,604,191	0.0	1,605,000	0	1,605,000	0.0
Sale of Property	130,000	43,872	86,128	33.7	140,000	166,466	0	118.9
Rent and Royalties	0	1,000	0	0.0	0	1,200	0	0.0
Transfers From Other Funds	6,325,000	3,235,925	3,089,075	51.1	4,825,000	2,394,294	2,430,706	49.6
Unappropriated Surplus	3,000,000	0	3,000,000	0.0	3,000,000	0	3,000,000	0.0
General Fund Total:	99,515,922	22,371,440	77,144,482	22.4	104,854,451	22,261,974	82,592,477	21.2

101 - General Fund: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	276,175	131,845	144,330	47.7	287,790	153,887	53.4	0	153,887	133,903	53.4
Supplies	23,162	9,843	13,319	42.4	24,300	3,951	16.2	2,527	6,478	17,822	26.6
Other Services and Charges	179,596	46,719	132,877	26.0	149,830	45,224	30.1	7,804	53,028	96,802	35.3
Total Legislative	478,933	188,407	290,526	39.3	461,920	203,062	43.9	10,331	213,393	248,527	46.1
Personal Services	563,386	293,217	270,169	52.0	596,110	315,114	52.8	0	315,114	280,996	52.8
Supplies	25,142	8,558	16,584	34.0	26,262	11,065	42.1	621	11,686	14,576	44.4
Other Services and Charges	65,105	15,608	49,497	23.9	38,300	12,539	32.7	2,349	14,888	23,412	38.8
Capital Outlay	2,600	0	2,600	0.0	0	0	0.0	0	0	0	0.0
Total City Manager	656,233	317,383	338,850	48.3	660,672	338,718	51.2	2,970	341,688	318,984	51.7
Personal Services	334,250	140,351	193,899	41.9	348,619	121,670	34.9	0	121,670	226,949	34.9
Supplies	22,600	820	21,780	3.6	22,600	10,203	45.1	3,404	13,607	8,993	60.2
Other Services and Charges	260,956	91,493	169,463	35.0	238,012	99,691	41.8	95,144	194,835	43,177	81.8
Capital Outlay	0	1,948	0	0.0	0	0	0.0	0	0	0	0.0
Total City Manager Special Projects	617,806	234,612	383,194	37.9	609,231	231,564	38.0	98,548	330,112	279,119	54.1
Personal Services	213,117	84,922	128,195	39.8	222,673	105,312	47.2	0	105,312	117,361	47.2

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Supplies	14,700	2,044	12,656	13.9	14,700	3,798	25.8	0	3,798	10,902	25.8
Other Services and Charges	28,872	698	28,174	2.4	30,820	21,593	70.0	1,007	22,600	8,220	73.3
Capital Outlay	1,948	1,948	0	100.0	0	0	0.0	0	0	0	0.0
Total Administration Operations	258,637	89,612	169,025	34.6	268,193	130,703	48.7	1,007	131,710	136,483	49.1
Personal Services	208,458	104,261	104,197	50.0	0	0	0.0	0	0	0	0.0
Supplies	12,800	1,350	11,450	10.5	0	0	0.0	0	0	0	0.0
Other Services and Charges	21,911	6,250	15,661	28.5	0	0	0.0	0	0	0	0.0
Capital Outlay	4,700	0	4,700	0.0	0	0	0.0	0	0	0	0.0
Total Administration-Commerce & Deve	247,869	111,861	136,008	45.1	0	0	0.0	0	0	0	0.0
Personal Services	355,417	173,273	182,144	48.7	358,815	170,148	47.4	0	170,148	188,667	47.4
Supplies	12,440	4,420	8,020	35.5	7,990	3,586	44.8	709	4,295	3,695	53.7
Other Services and Charges	22,415	6,811	15,604	30.3	31,665	5,056	15.9	400	5,456	26,209	17.2
Capital Outlay	32,000	415	31,585	1.2	32,000	0	0.0	0	0	32,000	0.0
Total Administrative Services	422,272	184,919	237,353	43.7	430,470	178,790	41.5	1,109	179,899	250,571	41.7
Personal Services	104,607	54,560	50,047	52.1	166,600	103,873	62.3	0	103,873	62,727	62.3
Supplies	8,240	3,099	5,141	37.6	5,240	1,877	35.8	100	1,977	3,263	37.7
Other Services and Charges	15,430	2,549	12,881	16.5	13,642	9,924	72.7	1,270	11,194	2,448	82.0
Total Administration Public Services	128,277	60,208	68,069	46.9	185,482	115,674	62.3	1,370	117,044	68,438	63.1
Personal Services	534,997	264,431	270,566	49.4	620,368	337,742	54.4	0	337,742	282,626	54.4
Supplies	42,001	13,611	28,390	32.4	41,019	18,694	45.5	1,069	19,763	21,256	48.1
Other Services and Charges	29,161	10,044	19,117	34.4	134,413	11,229	8.3	938	12,167	122,246	9.0
Central Stores	0	37	0	0.0	0	0	0.0	0	0	0	0.0
Total Human Resources	606,159	288,123	318,036	47.5	795,800	367,665	46.2	2,007	369,672	426,128	46.4
Personal Services	291,671	119,901	171,770	41.1	359,676	150,626	41.8	0	150,626	209,050	41.8
Supplies	74,880	25,676	49,204	34.2	69,880	33,318	47.6	10,147	43,465	26,415	62.1
Other Services and Charges	91,400	22,811	68,589	24.9	95,700	27,103	28.3	2,704	29,807	65,893	31.1
Capital Outlay	0	5,211	0	0.0	0	14,405	0.0	0	14,405	0	0.0
Total Public Information	457,951	173,599	284,352	37.9	525,256	225,452	42.9	12,851	238,303	286,953	45.3
Personal Services	242,654	118,168	124,486	48.6	255,633	139,940	54.7	0	139,940	115,693	54.7
Supplies	40,000	5,901	34,099	14.7	38,000	10,259	27.0	752	11,011	26,989	28.9
Other Services and Charges	54,080	2,080	52,000	3.8	9,235	3,050	33.0	0	3,050	6,185	33.0
Total Citizens Support Services	336,734	126,149	210,585	37.4	302,868	153,249	50.5	752	154,001	148,867	50.8
Personal Services	305,617	127,806	177,811	41.8	309,122	89,933	29.0	0	89,933	219,189	29.0
Supplies	14,915	7,815	7,100	52.3	13,150	12,144	92.3	186	12,330	820	93.7

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Other Services and Charges	145,335	65,885	79,450	45.3	153,200	91,655	59.8	3,687	95,342	57,858	62.2
Total Business Enterprise Office	465,867	201,506	264,361	43.2	475,472	193,732	40.7	3,873	197,605	277,867	41.5
Personal Services	151,133	76,401	74,732	50.5	159,320	75,486	47.3	0	75,486	83,834	47.3
Supplies	8,400	3,323	5,077	39.5	8,800	3,351	38.0	4,127	7,478	1,322	84.9
Other Services and Charges	51,996	14,954	37,042	28.7	48,121	23,850	49.5	0	23,850	24,271	49.5
Total Training & Development	211,529	94,678	116,851	44.7	216,241	102,687	47.4	4,127	106,814	109,427	49.3
Personal Services	849,580	354,376	495,204	41.7	922,122	435,125	47.1	0	435,125	486,997	47.1
Supplies	66,612	20,299	46,313	30.4	63,612	23,816	37.4	7,444	31,260	32,352	49.1
Other Services and Charges	576,740	274,765	301,975	47.6	934,740	585,996	62.6	264,474	850,470	84,270	90.9
Risk Management	0	600	0	0.0	0	0	0.0	0	0	0	0.0
Capital Outlay	30,000	7,084	22,916	23.6	24,000	0	0.0	8,943	8,943	15,057	37.2
Total Legal	1,522,932	657,124	865,808	43.1	1,944,474	1,044,937	53.7	280,861	1,325,798	618,676	68.1
Central Administration	6,411,199	2,728,181	3,683,018	42.5	6,876,079	3,286,233	47.7	419,806	3,706,039	3,170,040	53.8
Supplies	110,000	0	110,000	0.0	110,000	53,355	48.5	3,752	57,107	52,893	51.9
Other Services and Charges	0	38,875	0	0.0	0	0	0.0	0	0	0	0.0
Total Employee Holiday Gifts	110,000	38,875	71,125	35.3	110,000	53,355	48.5	3,752	57,107	52,893	51.9
Other Services and Charges	80,000	0	80,000	0.0	(10,210)	0	0.0	0	0	0	0.0
Community Promotions	722,500	435,589	286,911	60.2	857,710	553,825	64.5	306,385	860,210	0	100.2
Total Community Promotions	802,500	435,589	366,911	54.2	847,500	553,825	65.3	306,385	860,210	0	101.4
Other Services and Charges	211,953	23,772	188,181	11.2	24,600	22,176	90.1	70	22,246	2,354	90.4
Total Contingency - City Manager	211,953	23,772	188,181	11.2	24,600	22,176	90.1	70	22,246	2,354	90.4
Supplies	0	537	0	0.0	0	0	0.0	0	0	0	0.0
Other Services and Charges	100,000	38,129	61,871	38.1	100,000	77,856	77.8	5,016	82,872	17,128	82.8
Total Contingency - Council	100,000	38,666	61,334	38.6	100,000	77,856	77.8	5,016	82,872	17,128	82.8
Other Services and Charges	97,760	47,000	50,760	48.0	2,760	0	0.0	0	0	2,760	0.0
Total Solicitor's Office	97,760	47,000	50,760	48.0	2,760	0	0.0	0	0	2,760	0.0
Other Services and Charges	40,000	10,441	29,559	26.1	40,000	9,065	22.6	740	9,805	30,195	24.5
Total Tuition Reimbursement	40,000	10,441	29,559	26.1	40,000	9,065	22.6	740	9,805	30,195	24.5
Capital Outlay	15,000	0	15,000	0.0	15,000	0	0.0	0	0	15,000	0.0
Total Technology Contingency	15,000	0	15,000	0.0	15,000	0	0.0	0	0	15,000	0.0
Other Services and Charges	100,000	8,654	91,346	8.6	0	0	0.0	0	0	0	0.0

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Homeless Services	100,000	8,654	91,346	8.6	0	0	0.0	0	0	0	0.0
Personal Services	4,455	0	4,455	0.0	442,375	0	0.0	0	0	442,375	0.0
Total Employee Pay Raises	4,455	0	4,455	0.0	442,375	0	0.0	0	0	442,375	0.0
Other Services and Charges	30,000	0	30,000	0.0	455,000	104,750	23.0	245,250	350,000	105,000	76.9
Capital Outlay	50,000	0	50,000	0.0	50,000	0	0.0	0	0	50,000	0.0
Community Promotions	40,000	0	40,000	0.0	80,000	6,702	8.3	18,361	25,063	54,937	31.3
Total Special Projects	120,000	0	120,000	0.0	585,000	111,452	19.0	263,611	375,063	209,937	64.1
Other Services and Charges	130,000	39,967	90,033	30.7	75,000	0	0.0	0	0	75,000	0.0
Total Anti-Gang Assessment	130,000	39,967	90,033	30.7	75,000	0	0.0	0	0	75,000	0.0
Other Services and Charges	0	20,684	0	0.0	350,000	218,786	62.5	181,284	400,070	0	114.3
Special Events	0	(157)	157	0.0	0	0	0.0	0	0	0	0.0
Total Non-Departmental Administrativ	0	20,527	0	0.0	350,000	218,786	62.5	181,284	400,070	0	114.3
Supplies	0	0	0	0.0	0	(2,106)	0.0	0	(2,106)	2,106	0.0
Other Services and Charges	0	314	0	0.0	0	0	0.0	2,104	2,104	0	0.0
Total Non-Departmental Bad Debt Exp	0	314	0	0.0	0	(2,106)	0.0	2,104	(2)	2	0.0
Other Services and Charges	0	(3,508)	3,508	0.0	0	1,077	0.0	0	1,077	0	0.0
Total Non-departmental Bank Charges	0	(3,508)	3,508	0.0	0	1,077	0.0	0	1,077	0	0.0
Non-Departmental	1,731,668	660,297	1,071,371	38.1	2,592,235	1,045,486	40.3	762,962	1,808,448	783,787	69.7
Transfers	329,500	164,750	164,750	50.0	339,385	169,692	50.0	0	169,692	169,693	50.0
Total General Insurance	329,500	164,750	164,750	50.0	339,385	169,692	50.0	0	169,692	169,693	50.0
Other Services and Charges	1,713,551	507,509	1,206,042	29.6	0	0	0.0	0	0	0	0.0
Transfers	0	0	0	0.0	1,747,822	291,304	16.6	0	291,304	1,456,518	16.6
Total Retiree Benefits	1,713,551	507,509	1,206,042	29.6	1,747,822	291,304	16.6	0	291,304	1,456,518	16.6
Transfers	3,032,854	12,612,697	0	415.8	3,086,604	1,543,302	50.0	0	1,543,302	1,543,302	50.0
Total Debt Service Transfer	3,032,854	12,612,697	0	415.8	3,086,604	1,543,302	50.0	0	1,543,302	1,543,302	50.0
Transfers	200,000	100,000	100,000	50.0	200,000	100,000	50.0	0	100,000	100,000	50.0
Total Component Unit Transfer	200,000	100,000	100,000	50.0	200,000	100,000	50.0	0	100,000	100,000	50.0
Transfers	1,630,520	1,481,532	148,988	90.8	2,255,000	1,099,584	48.7	0	1,099,584	1,155,416	48.7
Total Transfers	1,630,520	1,481,532	148,988	90.8	2,255,000	1,099,584	48.7	0	1,099,584	1,155,416	48.7
Interfund Transfer	6,906,425	14,866,488	0	215.2	7,628,811	3,203,882	42.0	0	3,203,882	4,424,929	42.0

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	122,306	0	122,306	0.0	124,326	0	0.0	0	0	124,326	0.0
Supplies	5,308	447	4,861	8.4	9,608	999	10.3	3,254	4,253	5,355	44.2
Other Services and Charges	102,080	26,757	75,323	26.2	112,615	25,741	22.8	37,882	63,623	48,992	56.4
Capital Outlay	0	0	0	0.0	30,000	0	0.0	3,497	3,497	26,503	11.6
Total Municipal Court Administration	229,694	27,204	202,490	11.8	276,549	26,740	9.6	44,633	71,373	205,176	25.8
Personal Services	626,801	306,312	320,489	48.8	808,479	443,680	54.8	0	443,680	364,799	54.8
Supplies	22,438	13,147	9,291	58.5	23,916	8,299	34.7	1,540	9,839	14,077	41.1
Other Services and Charges	14,163	6,138	8,025	43.3	14,163	5,110	36.0	137	5,247	8,916	37.0
Total Municipal Court - Violations	663,402	325,597	337,805	49.0	846,558	457,089	53.9	1,677	458,766	387,792	54.1
Personal Services	813,947	346,329	467,618	42.5	782,004	351,256	44.9	0	351,256	430,748	44.9
Supplies	33,928	14,302	19,626	42.1	33,928	14,804	43.6	766	15,570	18,358	45.8
Other Services and Charges	21,605	5,730	15,875	26.5	21,605	7,245	33.5	1,695	8,940	12,665	41.3
Capital Outlay	28,126	0	28,126	0.0	0	0	0.0	0	0	0	0.0
Total Municipal Court - Judicial	897,606	366,361	531,245	40.8	837,537	373,305	44.5	2,461	375,766	461,771	44.8
Personal Services	321,970	168,603	153,367	52.3	332,209	177,281	53.3	22,900	200,181	132,028	60.2
Supplies	850	98	752	11.5	850	566	66.5	7	573	277	67.4
Other Services and Charges	12,600	7	12,593	0.0	12,600	60	0.4	1,785	1,845	10,755	14.6
Total Municipal Court - Judges	335,420	168,708	166,712	50.2	345,659	177,907	51.4	24,692	202,599	143,060	58.6
Municipal Court	2,126,122	887,870	1,238,252	41.7	2,306,303	1,035,041	44.8	73,463	1,108,504	1,197,799	48.0
Personal Services	773,183	453,722	319,461	58.6	780,513	372,550	47.7	32,872	405,422	375,091	51.9
Supplies	27,925	23,566	4,359	84.3	29,350	17,925	61.0	8,119	26,044	3,306	88.7
Other Services and Charges	47,625	80,259	0	168.5	43,000	341,692	794.6	166,228	507,920	0	1,181.2
Capital Outlay	0	0	0	0.0	2,500	2,703	108.1	5,900	8,603	0	344.1
Special Events	0	0	0	0.0	0	(171)	0.0	0	(171)	171	0.0
Total Accounting	848,733	557,547	291,186	65.6	855,363	734,699	85.8	213,119	947,818	0	110.8
Personal Services	145,384	65,299	80,085	44.9	153,932	16,754	10.8	0	16,754	137,178	10.8
Supplies	6,602	3,640	2,962	55.1	6,602	1,433	21.7	1,040	2,473	4,129	37.4
Other Services and Charges	150,590	96,557	54,033	64.1	450,590	58,296	12.9	1,409	59,705	390,885	13.2
Total Finance Administration	302,576	165,496	137,080	54.6	611,124	76,483	12.5	2,449	78,932	532,192	12.9
Personal Services	583,412	261,081	322,331	44.7	593,679	305,594	51.4	0	305,594	288,085	51.4
Supplies	26,560	12,375	14,185	46.5	25,800	18,481	71.6	273	18,754	7,046	72.6
Other Services and Charges	28,451	10,716	17,735	37.6	43,670	11,477	26.2	5,727	17,204	26,466	39.3
Capital Outlay	16,500	0	16,500	0.0	0	0	0.0	0	0	0	0.0

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Business License	654,923	284,172	370,751	43.3	663,149	335,552	50.5	6,000	341,552	321,597	51.5
Finance Administration	1,806,232	1,007,215	799,017	55.7	2,129,636	1,146,734	53.8	221,568	1,368,302	761,334	64.2
Personal Services	536,896	260,625	276,271	48.5	0	0	0.0	0	0	0	0.0
Supplies	41,250	9,308	31,942	22.5	0	0	0.0	0	0	0	0.0
Other Services and Charges	143,158	51,445	91,713	35.9	0	0	0.0	0	0	0	0.0
Capital Outlay	6,000	2,376	3,624	39.6	0	0	0.0	0	0	0	0.0
Total Planning	727,304	323,754	403,550	44.5	0	0	0.0	0	0	0	0.0
Planning	727,304	323,754	403,550	44.5	0	0	0.0	0	0	0	0.0
Personal Services	2,576,711	1,166,023	1,410,688	45.2	3,331,341	1,609,596	48.3	0	1,609,596	1,721,745	48.3
Supplies	166,150	75,684	90,466	45.5	194,467	83,901	43.1	25,936	109,837	84,630	56.4
Other Services and Charges	136,600	61,190	75,410	44.7	289,170	134,656	46.5	23,996	158,652	130,518	54.8
Capital Outlay	92,800	17,048	75,752	18.3	87,400	48,276	55.2	23,189	71,465	15,935	81.7
Total Development Services	2,972,261	1,319,945	1,652,316	44.4	3,902,378	1,876,429	48.0	73,121	1,949,550	1,952,828	49.9
Development Services	2,972,261	1,319,945	1,652,316	44.4	3,902,378	1,876,429	48.0	73,121	1,949,550	1,952,828	49.9
Personal Services	929,365	545,426	383,939	58.6	1,059,980	468,409	44.1	0	468,409	591,571	44.1
Supplies	27,626	13,234	14,392	47.9	31,591	11,217	35.5	2,098	13,315	18,276	42.1
Other Services and Charges	424,944	159,017	265,927	37.4	468,953	177,077	37.7	211,470	388,547	80,406	82.8
Capital Outlay	404,681	101,862	302,819	25.1	284,694	282,565	99.2	0	282,565	2,129	99.2
Total Police - Office Of The Chief	1,786,616	819,539	967,077	45.8	1,845,218	939,268	50.9	213,568	1,152,836	692,382	62.4
Personal Services	981,362	489,869	491,493	49.9	1,067,362	596,151	55.8	0	596,151	471,211	55.8
Supplies	621,919	274,232	347,687	44.0	602,753	313,463	52.0	215,209	528,672	74,081	87.7
Other Services and Charges	300,380	178,628	121,752	59.4	334,143	177,385	53.0	11,235	188,620	145,523	56.4
Capital Outlay	36,999	0	36,999	0.0	17,200	2,684	15.6	0	2,684	14,516	15.6
Central Stores	81	0	81	0.0	0	0	0.0	0	0	0	0.0
Total Police Administrative Service	1,940,741	942,729	998,012	48.5	2,021,458	1,089,683	53.9	226,444	1,316,127	705,331	65.1
Personal Services	12,158,459	5,686,136	6,472,323	46.7	12,737,393	7,200,243	56.5	0	7,200,243	5,537,150	56.5
Supplies	543,596	315,112	228,484	57.9	522,412	377,430	72.2	0	377,430	144,982	72.2
Other Services and Charges	476,902	291,257	185,645	61.0	334,324	339,938	101.6	37,500	377,438	0	112.8
Capital Outlay	545,298	491,809	53,489	90.1	438,232	39,879	9.0	50,527	90,406	347,826	20.6
Total Police Operations	13,724,255	6,784,314	6,939,941	49.4	14,032,361	7,957,490	56.7	88,027	8,045,517	5,986,844	57.3
Other Services and Charges	0	160	0	0.0	0	0	0.0	0	0	0	0.0

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Police - Public Safety Officer	0	160	0	0.0	0	0	0.0	0	0	0	0.0
Personal Services	1,443,060	657,680	785,380	45.5	1,616,190	1,091,461	67.5	0	1,091,461	524,729	67.5
Supplies	34,912	10,928	23,984	31.3	32,462	13,436	41.3	2,710	16,146	16,316	49.7
Other Services and Charges	226,198	64,255	161,943	28.4	244,560	146,803	60.0	6,475	153,278	91,282	62.6
Total Police Support Service	1,704,170	732,863	971,307	43.0	1,893,212	1,251,700	66.1	9,185	1,260,885	632,327	66.6
Supplies	39,395	9,165	30,230	23.2	38,112	17,032	44.6	8,256	25,288	12,824	66.3
Other Services and Charges	20,020	7,005	13,015	34.9	20,836	8,115	38.9	7,349	15,464	5,372	74.2
Capital Outlay	81,700	0	81,700	0.0	0	0	0.0	0	0	0	0.0
Total Police Sup Svc Mounted Patrol	141,115	16,170	124,945	11.4	58,948	25,147	42.6	15,605	40,752	18,196	69.1
Personal Services	2,896,502	1,262,642	1,633,860	43.5	3,092,021	1,147,108	37.0	0	1,147,108	1,944,913	37.0
Supplies	54,411	45,230	9,181	83.1	46,600	51,190	109.8	200	51,390	0	110.2
Other Services and Charges	51,025	39,079	11,946	76.5	50,672	34,488	68.0	3,969	38,457	12,215	75.8
Capital Outlay	0	0	0	0.0	67,684	0	0.0	66,852	66,852	832	98.7
Total Police Investigations	3,001,938	1,346,951	1,654,987	44.8	3,256,977	1,232,786	37.8	71,021	1,303,807	1,953,170	40.0
Personal Services	2,151,930	925,742	1,226,188	43.0	2,260,201	837,288	37.0	0	837,288	1,422,913	37.0
Supplies	54,634	29,162	25,472	53.3	66,850	27,713	41.4	1,955	29,668	37,182	44.3
Other Services and Charges	29,394	14,807	14,587	50.3	33,967	38,780	114.1	0	38,780	0	114.1
Capital Outlay	0	0	0	0.0	83,775	11,299	13.4	11,922	23,221	60,554	27.7
Total Police Special Operations	2,235,958	969,711	1,266,247	43.3	2,444,793	915,080	37.4	13,877	928,957	1,515,836	38.0
Police Department	24,534,793	11,612,437	12,922,356	47.3	25,552,967	13,411,154	52.4	637,727	14,048,881	11,504,086	54.9
Personal Services	153,405	69,933	83,472	45.5	162,251	71,473	44.0	0	71,473	90,778	44.0
Supplies	39,695	8,467	31,228	21.3	32,970	16,315	49.4	2,467	18,782	14,188	56.9
Other Services and Charges	39,710	11,196	28,514	28.1	43,755	28,479	65.0	2,594	31,073	12,682	71.0
Total Emergency Operations	232,810	89,596	143,214	38.4	238,976	116,267	48.6	5,061	121,328	117,648	50.7
Personal Services	1,273,410	625,045	648,365	49.0	1,334,258	785,813	58.8	0	785,813	548,445	58.8
Supplies	57,950	10,676	47,274	18.4	51,679	16,496	31.9	9,841	26,337	25,342	50.9
Other Services and Charges	51,033	14,650	36,383	28.7	52,131	31,007	59.4	586	31,593	20,538	60.6
Capital Outlay	5,576	446	5,130	8.0	0	0	0.0	0	0	0	0.0
Total Homeland Security/PS	1,387,969	650,817	737,152	46.8	1,438,068	833,316	57.9	10,427	843,743	594,325	58.6
Public Safety	1,620,779	740,413	880,366	45.6	1,677,044	949,583	56.6	15,488	965,071	711,973	57.5
Personal Services	1,680,049	735,925	944,124	43.8	1,711,142	868,191	50.7	0	868,191	842,951	50.7
Supplies	51,007	19,033	31,974	37.3	37,725	10,898	28.8	4,055	14,953	22,772	39.6

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$\$ Remaining	% Exp & Encum
Other Services and Charges	121,313	63,091	58,222	52.0	135,874	61,256	45.0	3,565	64,821	71,053	47.7
Capital Outlay	7,354	6,278	1,076	85.3	6,075	0	0.0	0	0	6,075	0.0
Total Emergency Comm. Center	1,859,723	824,327	1,035,396	44.3	1,890,816	940,345	49.7	7,620	947,965	942,851	50.1
Emergency Communications	1,859,723	824,327	1,035,396	44.3	1,890,816	940,345	49.7	7,620	947,965	942,851	50.1
Personal Services	565,310	232,923	332,387	41.2	597,927	342,817	57.3	0	342,817	255,110	57.3
Supplies	28,361	7,302	21,059	25.7	27,399	4,526	16.5	0	4,526	22,873	16.5
Other Services and Charges	37,385	8,427	28,958	22.5	33,748	6,223	18.4	1,993	8,216	25,532	24.3
Total Fire: Administration	631,056	248,652	382,404	39.4	659,074	353,566	53.6	1,993	355,559	303,515	53.9
Personal Services	782,034	345,986	436,048	44.2	838,971	474,159	56.5	0	474,159	364,812	56.5
Supplies	49,584	17,077	32,507	34.4	55,325	16,216	29.3	5,815	22,031	33,294	39.8
Other Services and Charges	31,718	9,565	22,153	30.1	35,197	22,593	64.1	1,386	23,979	11,218	68.1
Capital Outlay	12,600	0	12,600	0.0	7,600	0	0.0	0	0	7,600	0.0
Total Fire: Prevention	875,936	372,628	503,308	42.5	937,093	512,968	54.7	7,201	520,169	416,924	55.5
Personal Services	12,291,213	5,452,408	6,838,805	44.3	12,950,332	6,961,893	53.7	0	6,961,893	5,988,439	53.7
Supplies	610,406	198,062	412,344	32.4	705,151	497,871	70.6	85,982	583,853	121,298	82.7
Other Services and Charges	1,366,925	620,146	746,779	45.3	1,541,440	887,414	57.5	199,719	1,087,133	454,307	70.5
Capital Outlay	1,145,023	132,271	1,012,752	11.5	1,111,496	144,694	13.0	35,503	180,197	931,299	16.2
Total Fire: Suppression	15,413,567	6,402,887	9,010,680	41.5	16,308,419	8,491,872	52.0	321,204	8,813,076	7,495,343	54.0
Personal Services	409,519	286,270	123,249	69.9	357,839	258,975	72.3	0	258,975	98,864	72.3
Supplies	41,915	15,159	26,756	36.1	57,935	20,904	36.0	2,863	23,767	34,168	41.0
Other Services and Charges	89,564	30,119	59,445	33.6	94,182	34,817	36.9	31,820	66,637	27,545	70.7
Capital Outlay	48,148	0	48,148	0.0	45,000	2,300	5.1	25,384	27,684	17,316	61.5
Total Fire: Training	589,146	331,548	257,598	56.2	554,956	316,996	57.1	60,067	377,063	177,893	67.9
Personal Services	255,859	93,939	161,920	36.7	271,357	95,334	35.1	0	95,334	176,023	35.1
Supplies	187,136	19,478	167,658	10.4	159,900	36,572	22.8	4,491	41,063	118,837	25.6
Other Services and Charges	113,172	34,747	78,425	30.7	115,540	37,860	32.7	26,303	64,163	51,377	55.5
Capital Outlay	47,150	0	47,150	0.0	73,000	32,124	44.0	27,299	59,423	13,577	81.4
Total Fire: Shop Maintenance	603,317	148,164	455,153	24.5	619,797	201,890	32.5	58,093	259,983	359,814	41.9
Fire Department	18,113,022	7,503,879	10,609,143	41.4	19,079,339	9,877,292	51.7	448,558	10,325,850	8,753,489	54.1
Personal Services	77,837	36,185	41,652	46.4	80,885	40,800	50.4	0	40,800	40,085	50.4
Supplies	3,365	155	3,210	4.6	3,365	2,571	76.4	0	2,571	794	76.4
Other Services and Charges	20,592	4,698	15,894	22.8	18,192	9,189	50.5	262	9,451	8,741	51.9

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Youth Coordination	101,794	41,038	60,756	40.3	102,442	52,560	51.3	262	52,822	49,620	51.5
Personal Services	714,854	331,989	382,865	46.4	657,947	324,801	49.3	0	324,801	333,146	49.3
Supplies	41,850	27,206	14,644	65.0	41,850	29,269	69.9	3,659	32,928	8,922	78.6
Other Services and Charges	388,178	315,276	72,902	81.2	392,801	371,799	94.6	78,989	450,788	0	114.7
Capital Outlay	6,000	1,411	4,589	23.5	0	0	0.0	0	0	0	0.0
Total Parks & Recreation Admin	1,150,882	675,882	475,000	58.7	1,092,598	725,869	66.4	82,648	808,517	284,081	74.0
Personal Services	595,942	289,695	306,247	48.6	626,201	277,251	44.2	0	277,251	348,950	44.2
Supplies	72,873	48,974	23,899	67.2	68,740	42,861	62.3	5,145	48,006	20,734	69.8
Other Services and Charges	160,023	94,130	65,893	58.8	138,184	86,711	62.7	32,062	118,773	19,411	85.9
Total Parks Maintenance	828,838	432,799	396,039	52.2	833,125	406,823	48.8	37,207	444,030	389,095	53.2
Personal Services	825,461	381,833	443,628	46.2	820,073	420,889	51.3	0	420,889	399,184	51.3
Supplies	52,723	31,682	21,041	60.0	52,723	26,537	50.3	6,418	32,955	19,768	62.5
Other Services and Charges	62,775	34,534	28,241	55.0	47,805	46,716	97.7	5,801	52,517	0	109.8
Capital Outlay	43,460	0	43,460	0.0	43,460	18,749	43.1	0	18,749	24,711	43.1
Total Park Facilities	984,419	448,049	536,370	45.5	964,061	512,891	53.2	12,219	525,110	438,951	54.4
Personal Services	800,097	381,814	418,283	47.7	884,980	453,308	51.2	0	453,308	431,672	51.2
Supplies	81,855	43,653	38,202	53.3	62,414	32,087	51.4	7,726	39,813	22,601	63.7
Other Services and Charges	106,737	42,720	64,017	40.0	87,303	38,452	44.0	25,703	64,155	23,148	73.4
Capital Outlay	6,000	0	6,000	0.0	6,000	3,158	52.6	0	3,158	2,842	52.6
Total Parks - Building & Grounds	994,689	468,187	526,502	47.0	1,040,697	527,005	50.6	33,429	560,434	480,263	53.8
Personal Services	240,620	111,472	129,148	46.3	246,394	126,493	51.3	0	126,493	119,901	51.3
Supplies	10,886	2,060	8,826	18.9	8,786	3,553	40.4	2,210	5,763	3,023	65.5
Other Services and Charges	64,383	22,203	42,180	34.4	61,508	28,121	45.7	8,424	36,545	24,963	59.4
Risk Management	0	3,749	0	0.0	0	0	0.0	0	0	0	0.0
Total Recreation Athletics	315,889	139,484	176,405	44.1	316,688	158,167	49.9	10,634	168,801	147,887	53.3
Personal Services	1,680,830	771,000	909,830	45.8	1,678,495	875,148	52.1	0	875,148	803,347	52.1
Supplies	32,648	15,075	17,573	46.1	44,632	14,384	32.2	4,032	18,416	26,216	41.2
Other Services and Charges	66,411	39,519	26,892	59.5	43,496	40,822	93.8	5,342	46,164	0	106.1
Capital Outlay	2,000	1,714	286	85.7	4,000	0	0.0	0	0	4,000	0.0
Total Recreation Programs	1,781,889	827,308	954,581	46.4	1,770,623	930,354	52.5	9,374	939,728	830,895	53.0
Personal Services	125,772	88,371	37,401	70.2	127,010	87,702	69.0	0	87,702	39,308	69.0
Supplies	4,487	990	3,497	22.0	20,229	655	3.2	5	660	19,569	3.2
Other Services and Charges	5,000	634	4,366	12.6	5,000	1,509	30.1	3,555	5,064	0	101.2
Capital Outlay	6,300	119	6,181	1.8	0	0	0.0	0	0	0	0.0

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Recreation Swimming Pools	141,559	90,114	51,445	63.6	152,239	89,866	59.0	3,560	93,426	58,813	61.3
Personal Services	143,503	70,527	72,976	49.1	152,787	79,195	51.8	0	79,195	73,592	51.8
Supplies	3,525	821	2,704	23.2	2,011	592	29.4	207	799	1,212	39.7
Other Services and Charges	7,490	3,199	4,291	42.7	5,250	100	1.9	0	100	5,150	1.9
Total Recreation Tennis Courts	154,518	74,547	79,971	48.2	160,048	79,887	49.9	207	80,094	79,954	50.0
Personal Services	348,649	155,435	193,214	44.5	361,886	192,569	53.2	0	192,569	169,317	53.2
Supplies	40,061	13,191	26,870	32.9	43,100	17,377	40.3	5,032	22,409	20,691	51.9
Other Services and Charges	67,449	8,214	59,235	12.1	67,449	9,609	14.2	52,713	62,322	5,127	92.3
Capital Outlay	3,000	0	3,000	0.0	3,000	2,567	85.5	0	2,567	433	85.5
Total Finlay Park Management	459,159	176,840	282,319	38.5	475,435	222,122	46.7	57,745	279,867	195,568	58.8
Personal Services	108,354	56,008	52,346	51.6	115,392	58,051	50.3	0	58,051	57,341	50.3
Supplies	4,750	1,441	3,309	30.3	4,750	815	17.1	148	963	3,787	20.2
Other Services and Charges	8,406	4,906	3,500	58.3	9,009	1,452	16.1	3,966	5,418	3,591	60.1
Capital Outlay	11,000	2,022	8,978	18.3	0	0	0.0	0	0	0	0.0
Total Golf Center	132,510	64,377	68,133	48.5	129,151	60,318	46.7	4,114	64,432	64,719	49.8
Personal Services	708,762	303,119	405,643	42.7	766,583	353,470	46.1	0	353,470	413,113	46.1
Supplies	39,822	15,077	24,745	37.8	37,710	20,212	53.5	7,068	27,280	10,430	72.3
Other Services and Charges	212,760	51,186	161,574	24.0	222,580	79,238	35.5	136,733	215,971	6,609	97.0
Capital Outlay	17,888	5,278	12,610	29.5	5,000	0	0.0	0	0	5,000	0.0
Central Stores	0	0	0	0.0	0	123	0.0	253	376	0	0.0
Total Drew Wellness Center	979,232	374,660	604,572	38.2	1,031,873	453,043	43.9	144,054	597,097	434,776	57.8
Personal Services	787,989	321,559	466,430	40.8	830,628	383,344	46.1	0	383,344	447,284	46.1
Supplies	45,745	19,037	26,708	41.6	33,562	20,279	60.4	948	21,227	12,335	63.2
Other Services and Charges	18,855	15,817	3,038	83.8	15,400	21,107	137.0	119	21,226	0	137.8
Capital Outlay	17,500	2,312	15,188	13.2	0	0	0.0	0	0	0	0.0
Total Park Rangers	870,089	358,725	511,364	41.2	879,590	424,730	48.2	1,067	425,797	453,793	48.4
Parks & Recreation	8,895,467	4,172,010	4,723,457	46.9	8,948,570	4,643,635	51.8	396,520	5,040,155	3,908,415	56.3
Personal Services	295,447	121,026	174,421	40.9	287,107	138,925	48.3	0	138,925	148,182	48.3
Supplies	26,337	9,042	17,295	34.3	41,332	11,529	27.8	4,473	16,002	25,330	38.7
Other Services and Charges	119,025	42,045	76,980	35.3	131,574	65,842	50.0	19,398	85,240	46,334	64.7
Capital Outlay	5,000	2,491	2,509	49.8	12,500	0	0.0	0	0	12,500	0.0
Total Public Works Administration	445,809	174,604	271,205	39.1	472,513	216,296	45.7	23,871	240,167	232,346	50.8
Personal Services	526,788	171,577	355,211	32.5	493,126	244,302	49.5	3,817	248,119	245,007	50.3

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Supplies	42,991	13,960	29,031	32.4	42,991	18,893	43.9	4,375	23,268	19,723	54.1
Other Services and Charges	95,870	77,510	18,360	80.8	90,720	84,395	93.0	10,322	94,717	0	104.4
Capital Outlay	1,800	0	1,800	0.0	1,800	0	0.0	0	0	1,800	0.0
Transfers	0	32	0	0.0	0	0	0.0	0	0	0	0.0
Total Forestry Hazard Elimination	667,449	263,079	404,370	39.4	628,637	347,590	55.2	18,514	366,104	262,533	58.2
Personal Services	408,577	227,606	180,971	55.7	424,637	239,306	56.3	0	239,306	185,331	56.3
Supplies	96,152	19,941	76,211	20.7	100,652	23,098	22.9	38,484	61,582	39,070	61.1
Other Services and Charges	38,070	20,802	17,268	54.6	37,420	16,662	44.5	0	16,662	20,758	44.5
Capital Outlay	31,800	1,532	30,268	4.8	27,300	2,418	8.8	0	2,418	24,882	8.8
Total Forestry Right Of Wat Maint	574,599	269,881	304,718	46.9	590,009	281,484	47.7	38,484	319,968	270,041	54.2
Personal Services	626,901	229,073	397,828	36.5	660,508	320,474	48.5	0	320,474	340,034	48.5
Supplies	96,418	26,354	70,064	27.3	96,418	24,121	25.0	13,216	37,337	59,081	38.7
Other Services and Charges	238,187	65,834	172,353	27.6	247,547	83,963	33.9	120,886	204,849	42,698	82.7
Total Horticulture	961,506	321,261	640,245	33.4	1,004,473	428,558	42.6	134,102	562,660	441,813	56.0
Personal Services	403,912	210,597	193,315	52.1	412,137	237,288	57.5	35	237,323	174,814	57.5
Supplies	77,606	44,040	33,566	56.7	72,169	35,416	49.0	1,326	36,742	35,427	50.9
Other Services and Charges	101,800	87,079	14,721	85.5	102,608	43,933	42.8	21,126	65,059	37,549	63.4
Total Holding Activities	583,318	341,716	241,602	58.5	586,914	316,637	53.9	22,487	339,124	247,790	57.7
Personal Services	253,124	102,304	150,820	40.4	262,611	138,185	52.6	538	138,723	123,888	52.8
Supplies	42,294	29,386	12,908	69.4	50,981	19,363	37.9	7,690	27,053	23,928	53.0
Other Services and Charges	21,446	1,571	19,875	7.3	22,138	1,829	8.2	9,971	11,800	10,338	53.3
Total Adoption Activities	316,864	133,261	183,603	42.0	335,730	159,377	47.4	18,199	177,576	158,154	52.8
Personal Services	199,811	75,709	124,102	37.8	204,438	78,160	38.2	0	78,160	126,278	38.2
Supplies	14,080	2,436	11,644	17.3	15,133	6,461	42.6	49	6,510	8,623	43.0
Other Services and Charges	17,027	1,277	15,750	7.4	17,027	5,299	31.1	0	5,299	11,728	31.1
Capital Outlay	15,000	0	15,000	0.0	0	0	0.0	0	0	0	0.0
Total Animal Control	245,918	79,422	166,496	32.2	236,598	89,920	38.0	49	89,969	146,629	38.0
Personal Services	1,161,536	488,853	672,683	42.0	1,207,663	562,259	46.5	988	563,247	644,416	46.6
Supplies	195,895	77,822	118,073	39.7	195,896	70,257	35.8	34,172	104,429	91,467	53.3
Other Services and Charges	134,923	34,591	100,332	25.6	138,415	50,922	36.7	138	51,060	87,355	36.8
Total Street - Streets & Side Walks	1,492,354	601,266	891,088	40.2	1,541,974	683,438	44.3	35,298	718,736	823,238	46.6
Personal Services	220,100	197,330	22,770	89.6	232,975	120,743	51.8	0	120,743	112,232	51.8
Supplies	7,113	1,559	5,554	21.9	7,113	1,150	16.1	200	1,350	5,763	18.9
Other Services and Charges	12,898	3,556	9,342	27.5	12,898	3,431	26.6	0	3,431	9,467	26.6

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Traffic Engineering	240,111	202,445	37,666	84.3	252,986	125,324	49.5	200	125,524	127,462	49.6
Personal Services	1,042,857	470,272	572,585	45.0	1,052,762	568,203	53.9	0	568,203	484,559	53.9
Supplies	159,504	74,046	85,458	46.4	156,604	90,803	57.9	39,421	130,224	26,380	83.1
Other Services and Charges	132,325	34,939	97,386	26.4	220,325	63,019	28.6	43,216	106,235	114,090	48.2
Capital Outlay	95,029	5,651	89,378	5.9	87,929	54,173	61.6	30,061	84,234	3,695	95.7
Total Traffic Operations	1,429,715	584,908	844,807	40.9	1,517,620	776,198	51.1	112,698	888,896	628,724	58.5
Personal Services	35,224	4,622	30,602	13.1	35,553	17,697	49.7	0	17,697	17,856	49.7
Supplies	2,625	0	2,625	0.0	2,625	0	0.0	0	0	2,625	0.0
Other Services and Charges	1,150,044	383,549	766,495	33.3	1,150,044	886,563	77.0	564,661	1,451,224	0	126.1
Capital Outlay	78,000	0	78,000	0.0	0	0	0.0	32,352	32,352	0	0.0
Total Traffic - Street Lighting	1,265,893	388,171	877,722	30.6	1,188,222	904,260	76.1	597,013	1,501,273	0	126.3
Personal Services	1,066,167	404,631	661,536	37.9	1,075,068	425,376	39.5	0	425,376	649,692	39.5
Supplies	351,584	109,294	242,290	31.0	351,584	137,996	39.2	1,731	139,727	211,857	39.7
Other Services and Charges	719,782	504,352	215,430	70.0	719,782	452,025	62.8	491	452,516	267,266	62.8
Total Solid Waste Rollcarts	2,137,533	1,018,277	1,119,256	47.6	2,146,434	1,015,397	47.3	2,222	1,017,619	1,128,815	47.4
Personal Services	2,206,772	963,805	1,242,967	43.6	2,241,229	1,184,606	52.8	10,841	1,195,447	1,045,782	53.3
Supplies	360,994	192,230	168,764	53.2	360,995	220,476	61.0	971	221,447	139,548	61.3
Other Services and Charges	1,419,693	638,465	781,228	44.9	1,434,693	907,258	63.2	0	907,258	527,435	63.2
Capital Outlay	30,000	0	30,000	0.0	30,000	0	0.0	0	0	30,000	0.0
Total Solid Waste Trash Coll	4,017,459	1,794,500	2,222,959	44.6	4,066,917	2,312,340	56.8	11,812	2,324,152	1,742,765	57.1
Personal Services	268,458	130,709	137,749	48.6	273,657	131,553	48.0	0	131,553	142,104	48.0
Supplies	18,162	8,704	9,458	47.9	18,162	6,702	36.9	321	7,023	11,139	38.6
Other Services and Charges	45,215	8,479	36,736	18.7	45,215	6,710	14.8	471	7,181	38,034	15.8
Capital Outlay	4,200	193	4,007	4.5	4,200	0	0.0	0	0	4,200	0.0
Community Promotions	20,000	10,000	10,000	50.0	20,000	0	0.0	47	47	19,953	0.2
Total Solid Waste Administration	356,035	158,085	197,950	44.4	361,234	144,965	40.1	839	145,804	215,430	40.3
Personal Services	391,247	166,602	224,645	42.5	400,762	178,888	44.6	0	178,888	221,874	44.6
Supplies	103,277	63,822	39,455	61.7	103,277	76,826	74.3	0	76,826	26,451	74.3
Other Services and Charges	710,728	260,525	450,203	36.6	710,728	274,923	38.6	2,978	277,901	432,827	39.1
Miscellaneous Exp	0	681	0	0.0	0	6,887	0.0	704	7,591	0	0.0
Total Solid Waste Commercial	1,205,252	491,630	713,622	40.7	1,214,767	537,524	44.2	3,682	541,206	673,561	44.5
Personal Services	49,656	25,719	23,937	51.7	50,200	33,862	67.4	0	33,862	16,338	67.4
Supplies	17,477	3,425	14,052	19.5	17,477	3,789	21.6	0	3,789	13,688	21.6
Other Services and Charges	16,550	4,275	12,275	25.8	16,550	3,692	22.3	0	3,692	12,858	22.3

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Solid Waste Landfill	83,683	33,419	50,264	39.9	84,227	41,343	49.0	0	41,343	42,884	49.0
Personal Services	52,141	26,856	25,285	51.5	50,200	38,740	77.1	0	38,740	11,460	77.1
Supplies	8,554	0	8,554	0.0	8,554	73	0.8	0	73	8,481	0.8
Other Services and Charges	119,330	0	119,330	0.0	119,330	101,276	84.8	0	101,276	18,054	84.8
Total Solid Waste Compost	180,025	26,856	153,169	14.9	178,084	140,089	78.6	0	140,089	37,995	78.6
Personal Services	497,035	193,598	303,437	38.9	500,170	242,131	48.4	0	242,131	258,039	48.4
Supplies	94,979	47,551	47,428	50.0	94,980	62,395	65.6	12,813	75,208	19,772	79.1
Other Services and Charges	260,563	153,558	107,005	58.9	245,563	161,577	65.7	0	161,577	83,986	65.7
Total Solid Waste Recycling	852,577	394,707	457,870	46.2	840,713	466,103	55.4	12,813	478,916	361,797	56.9
Personal Services	488,503	311,140	177,363	63.6	493,659	355,139	71.9	0	355,139	138,520	71.9
Supplies	86,942	29,991	56,951	34.4	86,942	36,414	41.8	0	36,414	50,528	41.8
Other Services and Charges	208,994	123,379	85,615	59.0	208,994	121,935	58.3	0	121,935	87,059	58.3
Total Solid Waste Street Sweeping	784,439	464,510	319,929	59.2	789,595	513,488	65.0	0	513,488	276,107	65.0
Personal Services	65,962	39,634	26,328	60.0	55,536	45,194	81.3	0	45,194	10,342	81.3
Supplies	17,213	3,703	13,510	21.5	17,213	1,740	10.1	0	1,740	15,473	10.1
Other Services and Charges	16,550	6,507	10,043	39.3	16,550	3,211	19.4	0	3,211	13,339	19.4
Total Solid Waste Six Night	99,725	49,844	49,881	49.9	89,299	50,145	56.1	0	50,145	39,154	56.1
Public Works	17,940,264	7,791,842	10,148,422	43.4	18,126,946	9,550,476	52.6	1,032,283	10,582,759	7,544,187	58.3
Personal Services	242,728	118,103	124,625	48.6	253,705	126,210	49.7	0	126,210	127,495	49.7
Supplies	57,800	21,966	35,834	38.0	57,800	18,913	32.7	5,653	24,566	33,234	42.5
Other Services and Charges	979,461	320,553	658,908	32.7	979,461	450,659	46.0	307,606	758,265	221,196	77.4
Capital Outlay	51,500	9,022	42,478	17.5	51,500	19,478	37.8	1,791	21,269	30,231	41.2
Total Support Services	1,331,489	469,644	861,845	35.2	1,342,466	615,260	45.8	315,050	930,310	412,156	69.2
Personal Services	102,953	51,945	51,008	50.4	108,532	54,348	50.0	0	54,348	54,184	50.0
Supplies	1,950	0	1,950	0.0	1,950	68	3.4	321	389	1,561	19.9
Other Services and Charges	5,001	2,110	2,891	42.1	5,241	2,935	56.0	0	2,935	2,306	56.0
Capital Outlay	3,100	1,457	1,643	47.0	1,789	0	0.0	0	0	1,789	0.0
Total General Services Admin	113,004	55,512	57,492	49.1	117,512	57,351	48.8	321	57,672	59,840	49.0
General Services	1,444,493	525,156	919,337	36.3	1,459,978	672,611	46.0	315,371	987,982	471,996	67.6
Personal Services	1,393,281	575,254	818,027	41.2	1,520,525	651,921	42.8	2,744	654,665	865,860	43.0
Supplies	222,024	79,959	142,065	36.0	79,364	56,679	71.4	3,777	60,456	18,908	76.1
Other Services and Charges	690,926	163,932	526,994	23.7	853,866	280,147	32.8	88,504	368,651	485,215	43.1

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

101 - General Fund: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	<u>Working Budget</u>	<u>FYTD Actual Expended</u>	<u>Variance</u>	<u>% Budg Spent</u>	<u>Working Budget</u>	<u>FYTD Actual Expended</u>	<u>FYTD % Exp</u>	<u>FYTD Encumbrance</u>	<u>Total Expense & Encumb.</u>	<u>\$\$ Remaining</u>	<u>% Exp & Encum</u>
Capital Outlay	352,271	176,106	176,165	49.9	229,594	48,026	20.9	80,382	128,408	101,186	55.9
Total Information Technology	2,658,502	995,251	1,663,251	37.4	2,683,349	1,036,773	38.6	175,407	1,212,180	1,471,169	45.1
Information Technology	2,658,502	995,251	1,663,251	37.4	2,683,349	1,036,773	38.6	175,407	1,212,180	1,471,169	45.1
General Fund Total:	99,748,254	55,959,065	43,789,189	56.1	104,854,451	52,675,674	50.2	4,579,894	57,255,568	47,598,883	54.6

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

203 - Accomodations Tax: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
Intergovernmental Revenues	1,300,000	22,405	1,277,595	1.7	1,300,000	396,885	903,115	30.5
Accomodations Tax Total:	1,300,000	22,405	1,277,595	1.7	1,300,000	396,885	903,115	30.5

203 - Accomodations Tax: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Supplies	0	0	0	0.0	0	2,400	0.0	253	2,653	0	0.0
Capital Outlay	50,000	20,480	29,520	40.9	0	2,675	0.0	0	2,675	0	0.0
Total Fire: Administration	50,000	20,480	29,520	40.9	0	5,075	0.0	253	5,328	0	0.0
Not Applicable	50,000	20,480	29,520	40.9	0	5,075	0.0	253	5,328	0	0.0
Other Services and Charges	250,100	28,746	221,354	11.4	(65,547)	32,140	(49.0)	12,300	44,440	0	(67.7)
Community Promotions	1,213,896	184,561	1,029,335	15.2	1,340,547	716,920	53.4	640,547	1,357,467	0	101.2
Total Accomodation Tax Request	1,463,996	213,307	1,250,689	14.5	1,275,000	749,060	58.7	652,847	1,401,907	0	109.9
Non-Departmental	1,463,996	213,307	1,250,689	14.5	1,275,000	749,060	58.7	652,847	1,401,907	0	109.9
Transfers	25,000	453,047	0	1,812.1	25,000	12,500	50.0	0	12,500	12,500	50.0
Total Transfers	25,000	453,047	0	1,812.1	25,000	12,500	50.0	0	12,500	12,500	50.0
Interfund Transfer	25,000	453,047	0	1,812.1	25,000	12,500	50.0	0	12,500	12,500	50.0
Accomodations Tax Total:	1,538,996	686,834	852,162	44.6	1,300,000	766,635	58.9	653,100	1,419,735	0	109.2

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212 - Hospitality Tax: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
Licenses and Permits	7,000,000	3,921,444	3,078,556	56.0	7,381,600	4,045,783	3,335,817	54.8
Charges for Services	0	(5,169)	5,169	0.0	0	(1,702)	1,702	0.0
Hospitality Tax Total:	7,000,000	3,916,275	3,083,725	55.9	7,381,600	4,044,081	3,337,519	54.7

212 - Hospitality Tax: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Transfers	2,504,500	1,252,250	1,252,250	50.0	2,500,000	1,250,000	50.0	0	1,250,000	1,250,000	50.0
Total Transfers	2,504,500	1,252,250	1,252,250	50.0	2,500,000	1,250,000	50.0	0	1,250,000	1,250,000	50.0
Interfund Transfer	2,504,500	1,252,250	1,252,250	50.0	2,500,000	1,250,000	50.0	0	1,250,000	1,250,000	50.0
Other Services and Charges	0	0	0	0.0	188,000	0	0.0	0	0	188,000	0.0
Community Promotions	4,495,500	3,578,885	916,615	79.6	5,493,600	2,269,051	41.3	3,168,792	5,437,843	55,757	98.9
Total Hospitality Tax	4,495,500	3,578,885	916,615	79.6	5,681,600	2,269,051	39.9	3,168,792	5,437,843	243,757	95.7
Finance Administration	4,495,500	3,578,885	916,615	79.6	5,681,600	2,269,051	39.9	3,168,792	5,437,843	243,757	95.7
Hospitality Tax Total:	7,000,000	4,831,135	2,168,865	69.0	8,181,600	3,519,051	43.0	3,168,792	6,687,843	1,493,757	81.7

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531 - Parking Operating: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
Charges for Services	4,752,100	2,390,662	2,361,438	50.3	4,924,600	2,262,756	2,661,844	45.9
Fines and Forfeitures	1,650,000	590,290	1,059,710	35.7	1,750,000	516,510	1,233,490	29.5
Miscellaneous Revenues	103,235	0	103,235	0.0	50,000	0	50,000	0.0
Interest Revenues	100,000	17,021	82,979	17.0	50,000	0	50,000	0.0
Rent and Royalties	5,200	0	5,200	0.0	22,950	34,184	0	148.9
Unappropriated Surplus	300,000	0	300,000	0.0	300,000	0	300,000	0.0
Parking Operating Total:	6,910,535	2,997,973	3,912,562	43.3	7,097,550	2,813,450	4,284,100	39.6

531 - Parking Operating: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Debt Service	3,169,154	143,418	3,025,736	4.5	3,168,322	112,490	3.5	0	112,490	3,055,832	3.5
Total Parking Interest	3,169,154	143,418	3,025,736	4.5	3,168,322	112,490	3.5	0	112,490	3,055,832	3.5
Other Services and Charges	5,000	0	5,000	0.0	5,000	65	1.3	0	65	4,935	1.3
Total Tuition Reimbursement	5,000	0	5,000	0.0	5,000	65	1.3	0	65	4,935	1.3
Other Services and Charges	90,000	0	90,000	0.0	0	0	0.0	0	0	0	0.0
Total Special Projects	90,000	0	90,000	0.0	0	0	0.0	0	0	0	0.0
Other Services and Charges	0	492	0	0.0	0	0	0.0	3,000	3,000	0	0.0
Total Non-Departmental Bad Debt Exp	0	492	0	0.0	0	0	0.0	3,000	3,000	0	0.0
Transfers	50,000	25,000	25,000	50.0	50,000	25,000	50.0	0	25,000	25,000	50.0
Total General Insurance	50,000	25,000	25,000	50.0	50,000	25,000	50.0	0	25,000	25,000	50.0
Transfers	1,060,000	530,000	530,000	50.0	1,060,000	530,000	50.0	0	530,000	530,000	50.0
Total Transfers	1,060,000	530,000	530,000	50.0	1,060,000	530,000	50.0	0	530,000	530,000	50.0
Non-Departmental	4,374,154	698,910	3,675,244	15.9	4,283,322	667,555	15.5	3,000	670,555	3,612,767	15.6
Personal Services	39,508	18,571	20,937	47.0	40,685	23,186	56.9	0	23,186	17,499	56.9
Supplies	9,700	(52)	9,752	(0.5)	9,650	160	1.6	0	160	9,490	1.6
Other Services and Charges	71,270	6,597	64,673	9.2	72,466	14,628	20.1	29,366	43,994	28,472	60.7
Total Parking Tickets	120,478	25,116	95,362	20.8	122,801	37,974	30.9	29,366	67,340	55,461	54.8
Finance Administration	120,478	25,116	95,362	20.8	122,801	37,974	30.9	29,366	67,340	55,461	54.8

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531 - Parking Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	743,700	339,810	403,890	45.6	689,351	331,229	48.0	0	331,229	358,122	48.0
Supplies	46,836	11,128	35,708	23.7	55,430	12,180	21.9	1,596	13,776	41,654	24.8
Other Services and Charges	10,050	5,127	4,923	51.0	8,354	4,217	50.4	0	4,217	4,137	50.4
Capital Outlay	16,848	0	16,848	0.0	41,199	0	0.0	56,024	56,024	0	135.9
Total Parking Enforcement	817,434	356,065	461,369	43.5	794,334	347,626	43.7	57,620	405,246	389,088	51.0
Personal Services	319,868	135,434	184,434	42.3	306,604	161,838	52.7	0	161,838	144,766	52.7
Supplies	78,921	28,671	50,250	36.3	66,953	36,624	54.7	9,365	45,989	20,964	68.6
Other Services and Charges	31,780	10,273	21,507	32.3	40,198	17,083	42.4	0	17,083	23,115	42.4
Capital Outlay	0	0	0	0.0	22,800	0	0.0	21,643	21,643	1,157	94.9
Total Parking Meters	430,569	174,378	256,191	40.4	436,555	215,545	49.3	31,008	246,553	190,002	56.4
Personal Services	0	0	0	0.0	370,754	185,521	50.0	0	185,521	185,233	50.0
Supplies	0	0	0	0.0	14,345	8,249	57.5	2,730	10,979	3,366	76.5
Other Services and Charges	0	0	0	0.0	169,054	70,694	41.8	66,377	137,071	31,983	81.0
Total Parking Administration	0	0	0	0.0	554,153	264,464	47.7	69,107	333,571	220,582	60.1
Supplies	475	460	15	96.8	500	500	100.0	0	500	0	100.0
Other Services and Charges	38,124	24,795	13,329	65.0	36,700	17,320	47.1	16,034	33,354	3,346	90.8
Total Parking - Arsenal Hill	38,599	25,255	13,344	65.4	37,200	17,820	47.9	16,034	33,854	3,346	91.0
Personal Services	228,531	110,507	118,024	48.3	75,366	40,691	53.9	0	40,691	34,675	53.9
Supplies	2,698	688	2,010	25.5	951	554	58.2	0	554	397	58.2
Other Services and Charges	153,550	25,968	127,582	16.9	41,002	17,249	42.0	3,450	20,699	20,303	50.4
Total Parking-Lady Street	384,779	137,163	247,616	35.6	117,319	58,494	49.8	3,450	61,944	55,375	52.7
Supplies	350	40	310	11.4	913	563	61.6	0	563	350	61.6
Other Services and Charges	21,180	671	20,509	3.1	17,680	332	1.8	150	482	17,198	2.7
Total Parking-Riverfront	21,530	711	20,819	3.3	18,593	895	4.8	150	1,045	17,548	5.6
Personal Services	81,254	44,800	36,454	55.1	79,278	38,942	49.1	0	38,942	40,336	49.1
Supplies	15,793	9,034	6,759	57.2	1,901	888	46.7	0	888	1,013	46.7
Other Services and Charges	85,159	27,100	58,059	31.8	66,576	24,357	36.5	15,962	40,319	26,257	60.5
Capital Outlay	2,616	0	2,616	0.0	0	0	0.0	0	0	0	0.0
Total Parking - Sumter	184,822	80,934	103,888	43.7	147,755	64,187	43.4	15,962	80,149	67,606	54.2
Personal Services	158,090	73,593	84,497	46.5	180,170	102,792	57.0	0	102,792	77,378	57.0
Supplies	24,614	15,348	9,266	62.3	29,383	17,259	58.7	5,036	22,295	7,088	75.8
Other Services and Charges	62,605	25,859	36,746	41.3	62,080	25,229	40.6	12,596	37,825	24,255	60.9
Capital Outlay	18,100	0	18,100	0.0	0	0	0.0	0	0	0	0.0
Total Parking - Taylor	263,409	114,800	148,609	43.5	271,633	145,280	53.4	17,632	162,912	108,721	59.9

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531 - Parking Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	86,535	38,210	48,325	44.1	80,478	43,198	53.6	0	43,198	37,280	53.6
Supplies	1,048	747	301	71.2	901	584	64.8	0	584	317	64.8
Other Services and Charges	39,280	8,324	30,956	21.1	35,360	11,634	32.9	7,670	19,304	16,056	54.5
Total Parking - Washington	126,863	47,281	79,582	37.2	116,739	55,416	47.4	7,670	63,086	53,653	54.0
Personal Services	79,121	33,766	45,355	42.6	0	0	0.0	0	0	0	0.0
Supplies	7,185	3,165	4,020	44.0	4,498	1,343	29.8	477	1,820	2,678	40.4
Other Services and Charges	61,591	19,562	42,029	31.7	69,300	16,618	23.9	33,818	50,436	18,864	72.7
Total Parking - Pendleton	147,897	56,493	91,404	38.1	73,798	17,961	24.3	34,295	52,256	21,542	70.8
Personal Services	0	0	0	0.0	66,782	0	0.0	0	0	66,782	0.0
Supplies	0	0	0	0.0	11,635	1,593	13.6	310	1,903	9,732	16.3
Other Services and Charges	0	0	0	0.0	25,030	46	0.1	20,000	20,046	4,984	80.0
Capital Outlay	0	0	0	0.0	19,901	18,621	93.5	0	18,621	1,280	93.5
Total Lincoln St. Garage	0	0	0	0.0	123,348	20,260	16.4	20,310	40,570	82,778	32.8
Parking Operations	2,415,902	993,080	1,422,822	41.1	2,691,427	1,207,948	44.8	273,238	1,481,186	1,210,241	55.0
Parking Operating Total:	6,910,534	1,717,106	5,193,428	24.8	7,097,550	1,913,477	26.9	305,604	2,219,081	4,878,469	31.2

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551 - Water and Sewer Operating: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
Charges for Services	91,341,119	58,716,575	32,624,544	64.2	97,960,437	56,361,596	41,598,841	57.5
Fines and Forfeitures	250,000	146,601	103,399	58.6	250,000	139,295	110,705	55.7
Miscellaneous Revenues	50,000	40,095	9,905	80.1	2,105,000	1,890	2,103,110	0.0
Interest Revenues	2,000,000	6,751	1,993,249	0.3	0	183,476	0	0.0
Rent and Royalties	55,000	19,593	35,407	35.6	0	34,136	0	0.0
Unappropriated Surplus	1,000,000	0	1,000,000	0.0	1,000,000	0	1,000,000	0.0
Water and Sewer Operating Total:	94,696,119	58,929,615	35,766,504	62.2	101,315,437	56,720,393	44,595,044	55.9

551 - Water and Sewer Operating: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	272,209	126,806	145,403	46.5	270,762	170,212	62.8	0	170,212	100,550	62.8
Total Business Enterprise Office	272,209	126,806	145,403	46.5	270,762	170,212	62.8	0	170,212	100,550	62.8
Central Administration	272,209	126,806	145,403	46.5	270,762	170,212	62.8	0	170,212	100,550	62.8
Supplies	25,000	0	25,000	0.0	25,000	0	0.0	0	0	25,000	0.0
Total Employee Holiday Gifts	25,000	0	25,000	0.0	25,000	0	0.0	0	0	25,000	0.0
Debt Service	18,084,672	(14,723)	18,099,395	(0.0)	17,290,984	3,413,584	19.7	0	3,413,584	13,877,400	19.7
Total Debt Service	18,084,672	(14,723)	18,099,395	(0.0)	17,290,984	3,413,584	19.7	0	3,413,584	13,877,400	19.7
Other Services and Charges	10,000	1,125	8,875	11.2	10,000	3,891	38.9	3,014	6,905	3,095	69.0
Total Tuition Reimbursement	10,000	1,125	8,875	11.2	10,000	3,891	38.9	3,014	6,905	3,095	69.0
Capital Outlay	30,500	0	30,500	0.0	0	0	0.0	0	0	0	0.0
Total Technology Contingency	30,500	0	30,500	0.0	0	0	0.0	0	0	0	0.0
Personal Services	21,006	0	21,006	0.0	125,000	0	0.0	0	0	125,000	0.0
Total Employee Pay Raises	21,006	0	21,006	0.0	125,000	0	0.0	0	0	125,000	0.0
Other Services and Charges	0	125	0	0.0	0	0	0.0	0	0	0	0.0
Total GIS Contingency	0	125	0	0.0	0	0	0.0	0	0	0	0.0
Other Services and Charges	727,000	287,994	439,006	39.6	727,000	284,740	39.1	257,159	541,899	185,101	74.5
Total Economic Dev Special Prj	727,000	287,994	439,006	39.6	727,000	284,740	39.1	257,159	541,899	185,101	74.5
Supplies	0	182,328	0	0.0	0	0	0.0	0	0	0	0.0

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551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Other Services and Charges	0	714	0	0.0	0	660	0.0	8,913	9,573	0	0.0
Total Non-Departmental Bad Debt Exp	0	183,042	0	0.0	0	660	0.0	8,913	9,573	0	0.0
Non-Departmental	18,898,178	457,563	18,440,615	2.4	18,177,984	3,702,875	20.3	269,086	3,971,961	14,206,023	21.8
Other Services and Charges	0	61,861	0	0.0	0	0	0.0	0	0	0	0.0
Transfers	980,144	490,072	490,072	50.0	980,144	490,072	50.0	0	490,072	490,072	50.0
Total Retiree Benefits	980,144	551,933	428,211	56.3	980,144	490,072	50.0	0	490,072	490,072	50.0
Transfers	978,732	489,366	489,366	50.0	1,053,522	526,762	50.0	0	526,762	526,760	50.0
Total Component Unit Transfer	978,732	489,366	489,366	50.0	1,053,522	526,762	50.0	0	526,762	526,760	50.0
Transfers	23,610,220	11,805,109	11,805,111	50.0	29,053,499	13,703,797	47.1	0	13,703,797	15,349,702	47.1
Total Transfers	23,610,220	11,805,109	11,805,111	50.0	29,053,499	13,703,797	47.1	0	13,703,797	15,349,702	47.1
Interfund Transfer	25,569,096	12,846,408	12,722,688	50.2	31,087,165	14,720,631	47.3	0	14,720,631	16,366,534	47.3
Personal Services	429,742	178,648	251,094	41.5	443,951	225,452	50.7	0	225,452	218,499	50.7
Supplies	10,813	4,726	6,087	43.7	11,113	5,729	51.5	1,948	7,677	3,436	69.0
Other Services and Charges	364,591	147,365	217,226	40.4	324,919	120,413	37.0	176,698	297,111	27,808	91.4
Capital Outlay	1,200	0	1,200	0.0	0	0	0.0	0	0	0	0.0
Total Finance: Collections	806,346	330,739	475,607	41.0	779,983	351,594	45.0	178,646	530,240	249,743	67.9
Personal Services	488,764	183,894	304,870	37.6	707,859	162,714	22.9	0	162,714	545,145	22.9
Supplies	24,452	2,125	22,327	8.6	21,452	1,601	7.4	5,977	7,578	13,874	35.3
Other Services and Charges	3,917,900	179,217	3,738,683	4.5	3,259,400	353,261	10.8	225,561	578,822	2,680,578	17.7
Capital Outlay	0	0	0	0.0	3,000	8,310	277.0	0	8,310	0	277.0
Total Finance: Water Administration	4,431,116	365,236	4,065,880	8.2	3,991,711	525,886	13.1	231,538	757,424	3,234,287	18.9
Finance Administration	5,237,462	695,975	4,541,487	13.2	4,771,694	877,480	18.3	410,184	1,287,664	3,484,030	26.9
Supplies	0	914	0	0.0	0	0	0.0	0	0	0	0.0
Total Community safety Police Office	0	914	0	0.0	0	0	0.0	0	0	0	0.0
Personal Services	466,526	205,041	261,485	43.9	478,429	212,183	44.3	0	212,183	266,246	44.3
Supplies	18,000	6,798	11,202	37.7	19,000	3,016	15.8	432	3,448	15,552	18.1
Other Services and Charges	3,864	837	3,027	21.6	2,864	487	17.0	0	487	2,377	17.0
Capital Outlay	15,900	0	15,900	0.0	15,900	0	0.0	0	0	15,900	0.0
Total Community Safety Officers	504,290	212,676	291,614	42.1	516,193	215,686	41.7	432	216,118	300,075	41.8
Public Safety	504,290	213,590	290,700	42.3	516,193	215,686	41.7	432	216,118	300,075	41.8

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	407,661	199,856	207,805	49.0	412,114	253,946	61.6	0	253,946	158,168	61.6
Total Fire Hydrant Maintenance	407,661	199,856	207,805	49.0	412,114	253,946	61.6	0	253,946	158,168	61.6
Fire Department	407,661	199,856	207,805	49.0	412,114	253,946	61.6	0	253,946	158,168	61.6
Personal Services	509,827	211,237	298,590	41.4	535,125	247,180	46.1	0	247,180	287,945	46.1
Supplies	305,268	106,501	198,767	34.8	297,162	147,147	49.5	21,978	169,125	128,037	56.9
Other Services and Charges	215,398	85,698	129,700	39.7	251,007	119,017	47.4	0	119,017	131,990	47.4
Capital Outlay	80,000	90,550	0	113.1	53,200	4,351	8.1	31,420	35,771	17,429	67.2
Total Street - Water & Sewer Repairs	1,110,493	493,986	616,507	44.4	1,136,494	517,695	45.5	53,398	571,093	565,401	50.2
Public Works	1,110,493	493,986	616,507	44.4	1,136,494	517,695	45.5	53,398	571,093	565,401	50.2
Personal Services	336,688	162,187	174,501	48.1	354,875	179,835	50.6	0	179,835	175,040	50.6
Supplies	25,750	7,554	18,196	29.3	25,750	6,032	23.4	353	6,385	19,365	24.7
Other Services and Charges	1,167,425	190,754	976,671	16.3	1,167,425	285,348	24.4	645,980	931,328	236,097	79.7
Capital Outlay	40,000	9,564	30,436	23.9	40,000	14,176	35.4	2,701	16,877	23,123	42.1
Total Support Services Public Buildg	1,569,863	370,059	1,199,804	23.5	1,588,050	485,391	30.5	649,034	1,134,425	453,625	71.4
General Services	1,569,863	370,059	1,199,804	23.5	1,588,050	485,391	30.5	649,034	1,134,425	453,625	71.4
Personal Services	269,836	139,108	130,728	51.5	238,186	124,443	52.2	0	124,443	113,743	52.2
Supplies	15,909	4,053	11,856	25.4	58,309	3,951	6.7	839	4,790	53,519	8.2
Other Services and Charges	279,793	9,894	269,899	3.5	345,043	28,192	8.1	206,441	234,633	110,410	68.0
Capital Outlay	241,197	220,322	20,875	91.3	74,997	0	0.0	0	0	74,997	0.0
Total Geographic Information System	806,735	373,377	433,358	46.2	716,535	156,586	21.8	207,280	363,866	352,669	50.7
Information Technology	806,735	373,377	433,358	46.2	716,535	156,586	21.8	207,280	363,866	352,669	50.7
Personal Services	706,502	287,328	419,174	40.6	752,070	310,133	41.2	0	310,133	441,937	41.2
Supplies	18,314	4,853	13,461	26.4	12,121	4,571	37.7	3,513	8,084	4,037	66.6
Other Services and Charges	753,793	408,352	345,441	54.1	802,782	386,677	48.1	362,067	748,744	54,038	93.2
Total Finance: Customer Service	1,478,609	700,533	778,076	47.3	1,566,973	701,381	44.7	365,580	1,066,961	500,012	68.0
Administrative Services	1,478,609	700,533	778,076	47.3	1,566,973	701,381	44.7	365,580	1,066,961	500,012	68.0
Personal Services	1,169,771	542,696	627,075	46.3	1,064,882	561,266	52.7	0	561,266	503,616	52.7
Supplies	78,538	20,368	58,170	25.9	78,448	22,058	28.1	1,689	23,747	54,701	30.2
Other Services and Charges	64,041	28,720	35,321	44.8	65,209	31,377	48.1	0	31,377	33,832	48.1
Capital Outlay	3,960	14,329	0	361.8	3,200	10,808	337.7	0	10,808	0	337.7

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Total Engineering Administration	1,316,310	606,113	710,197	46.0	1,211,739	625,509	51.6	1,689	627,198	584,541	51.7
Personal Services	57,780	17,947	39,833	31.0	38,000	18,837	49.5	0	18,837	19,163	49.5
Supplies	11,372	9,339	2,033	82.1	11,972	8,809	73.5	2,546	11,355	617	94.8
Other Services and Charges	43,934	17,959	25,975	40.8	45,363	18,675	41.1	2,195	20,870	24,493	46.0
Total Engineeing General Services	113,086	45,245	67,841	40.0	95,335	46,321	48.5	4,741	51,062	44,273	53.5
Personal Services	144,687	60,262	84,425	41.6	151,991	71,639	47.1	0	71,639	80,352	47.1
Supplies	4,116	693	3,423	16.8	3,960	2,172	54.8	0	2,172	1,788	54.8
Other Services and Charges	9,074	2,929	6,145	32.2	9,507	2,143	22.5	250	2,393	7,114	25.1
Total Engineering Ops - Water	157,877	63,884	93,993	40.4	165,458	75,954	45.9	250	76,204	89,254	46.0
Personal Services	133,924	59,481	74,443	44.4	138,191	65,484	47.3	0	65,484	72,707	47.3
Supplies	6,978	700	6,278	10.0	6,625	3,012	45.4	0	3,012	3,613	45.4
Other Services and Charges	15,152	2,144	13,008	14.1	15,338	1,374	8.9	250	1,624	13,714	10.5
Capital Outlay	1,885	0	1,885	0.0	1,942	292	15.0	0	292	1,650	15.0
Total Engineering Ops - Wastewater	157,939	62,325	95,614	39.4	162,096	70,162	43.2	250	70,412	91,684	43.4
Personal Services	70,977	30,105	40,872	42.4	74,060	35,219	47.5	0	35,219	38,841	47.5
Supplies	2,019	20	1,999	0.9	1,632	1,222	74.8	0	1,222	410	74.8
Other Services and Charges	10,482	1,356	9,126	12.9	10,539	100	0.9	0	100	10,439	0.9
Total Eng Ops - Industrial Pretreat	83,478	31,481	51,997	37.7	86,231	36,541	42.3	0	36,541	49,690	42.3
Personal Services	993,650	493,044	500,606	49.6	1,075,292	559,167	52.0	0	559,167	516,125	52.0
Supplies	73,448	29,977	43,471	40.8	71,959	30,793	42.7	2,278	33,071	38,888	45.9
Other Services and Charges	4,586	3,205	1,381	69.8	4,336	1,076	24.8	0	1,076	3,260	24.8
Capital Outlay	10,850	4,610	6,240	42.4	36,750	12,443	33.8	159	12,602	24,148	34.2
Total Engineering - Water Sys Impr	1,082,534	530,836	551,698	49.0	1,188,337	603,479	50.7	2,437	605,916	582,421	50.9
Personal Services	632,505	302,205	330,300	47.7	768,358	343,378	44.6	0	343,378	424,980	44.6
Supplies	53,348	5,370	47,978	10.0	51,764	23,119	44.6	400	23,519	28,245	45.4
Other Services and Charges	5,293	6,000	0	113.3	4,993	3,767	75.4	0	3,767	1,226	75.4
Capital Outlay	9,300	16,951	0	182.2	30,300	21,000	69.3	0	21,000	9,300	69.3
Total Engineering-Wastewater Sys Imp	700,446	330,526	369,920	47.1	855,415	391,264	45.7	400	391,664	463,751	45.7
Personal Services	162,791	74,376	88,415	45.6	163,093	81,099	49.7	0	81,099	81,994	49.7
Supplies	3,909	51	3,858	1.3	5,191	290	5.5	0	290	4,901	5.5
Other Services and Charges	8,002	1,563	6,439	19.5	8,736	2,781	31.8	690	3,471	5,265	39.7
Capital Outlay	9,102	0	9,102	0.0	0	0	0.0	0	0	0	0.0
Total Eng-Real Estate Water	183,804	75,990	107,814	41.3	177,020	84,170	47.5	690	84,860	92,160	47.9
Personal Services	162,791	73,732	89,059	45.2	163,093	80,359	49.2	0	80,359	82,734	49.2

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

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551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Supplies	3,910	51	3,859	1.3	5,191	43	0.8	0	43	5,148	0.8
Other Services and Charges	8,002	1,066	6,936	13.3	8,736	2,214	25.3	666	2,880	5,856	32.9
Capital Outlay	9,101	0	9,101	0.0	0	0	0.0	0	0	0	0.0
Total Eng- Real Estate Waste	183,804	74,849	108,955	40.7	177,020	82,616	46.6	666	83,282	93,738	47.0
Engineering	3,979,278	1,821,249	2,158,029	45.7	4,118,651	2,016,016	48.9	11,123	2,027,139	2,091,512	49.2
Personal Services	229,694	77,428	152,266	33.7	278,911	93,972	33.6	0	93,972	184,939	33.6
Supplies	15,076	2,371	12,705	15.7	15,781	3,147	19.9	159	3,306	12,475	20.9
Other Services and Charges	12,421	1,394	11,027	11.2	15,153	3,582	23.6	300	3,882	11,271	25.6
Capital Outlay	2,200	0	2,200	0.0	0	0	0.0	0	0	0	0.0
Total Construction Management	259,391	81,193	178,198	31.3	309,845	100,701	32.5	459	101,160	208,685	32.6
Personal Services	2,240,242	1,111,872	1,128,370	49.6	2,415,428	1,262,236	52.2	0	1,262,236	1,153,192	52.2
Supplies	96,100	48,948	47,152	50.9	96,100	39,993	41.6	6,357	46,350	49,750	48.2
Other Services and Charges	52,540	34,638	17,902	65.9	52,540	7,034	13.3	5,418	12,452	40,088	23.7
Capital Outlay	67,500	0	67,500	0.0	0	0	0.0	21,262	21,262	0	0.0
Total Utilities Water Cust Srvc	2,456,382	1,195,458	1,260,924	48.6	2,564,068	1,309,263	51.0	33,037	1,342,300	1,221,768	52.3
Personal Services	5,053,390	2,638,761	2,414,629	52.2	5,215,014	2,970,893	56.9	0	2,970,893	2,244,121	56.9
Supplies	2,515,300	1,843,042	672,258	73.2	2,510,746	1,424,184	56.7	556,483	1,980,667	530,079	78.8
Other Services and Charges	638,100	274,119	363,981	42.9	554,100	251,964	45.4	38,104	290,068	264,032	52.3
Capital Outlay	625,900	165,035	460,865	26.3	462,700	330,156	71.3	217,742	547,898	0	118.4
Total Utilities Water Dist & Maint	8,832,690	4,920,957	3,911,733	55.7	8,742,560	4,977,197	56.9	812,329	5,789,526	2,953,034	66.2
Personal Services	3,740,099	1,742,601	1,997,498	46.5	3,813,102	2,043,674	53.5	0	2,043,674	1,769,428	53.5
Supplies	854,405	463,170	391,235	54.2	916,205	479,792	52.3	97,148	576,940	339,265	62.9
Other Services and Charges	483,238	328,514	154,724	67.9	498,089	409,085	82.1	22,928	432,013	66,076	86.7
Capital Outlay	511,800	208,043	303,757	40.6	338,300	180,379	53.3	196,625	377,004	0	111.4
Total Utilities - Wastewater Maint	5,589,542	2,742,328	2,847,214	49.0	5,565,696	3,112,930	55.9	316,701	3,429,631	2,136,065	61.6
Personal Services	1,645,077	708,294	936,783	43.0	1,570,064	778,922	49.6	0	778,922	791,142	49.6
Supplies	1,122,258	688,482	433,776	61.3	1,789,802	749,330	41.8	919,738	1,669,068	120,734	93.2
Other Services and Charges	1,916,381	1,201,640	714,741	62.7	2,223,855	1,135,788	51.0	1,049,599	2,185,387	38,468	98.2
Capital Outlay	30,852	1,070	29,782	3.4	45,950	588	1.2	23,189	23,777	22,173	51.7
Total Utilities Columbia Canal WTP	4,714,568	2,599,486	2,115,082	55.1	5,629,671	2,664,628	47.3	1,992,526	4,657,154	972,517	82.7
Personal Services	1,462,020	622,635	839,385	42.5	1,459,061	685,521	46.9	0	685,521	773,540	46.9
Supplies	1,093,824	548,428	545,396	50.1	1,817,471	667,759	36.7	1,035,493	1,703,252	114,219	93.7
Other Services and Charges	1,769,602	1,040,610	728,992	58.8	2,002,964	934,515	46.6	656,931	1,591,446	411,518	79.4
Capital Outlay	74,985	596	74,389	0.7	40,750	10,102	24.7	23,189	33,291	7,459	81.6

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

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551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$\$ Remaining	% Exp & Encum
Capital Improvements	29,863	0	29,863	0.0	0	0	0.0	0	0	0	0.0
Total Utilities Lake Murray WTP	4,430,294	2,212,269	2,218,025	49.9	5,320,246	2,297,897	43.1	1,715,613	4,013,510	1,306,736	75.4
Personal Services	2,961,521	1,229,428	1,732,093	41.5	3,043,228	1,433,981	47.1	0	1,433,981	1,609,247	47.1
Supplies	773,250	294,996	478,254	38.1	769,850	320,820	41.6	390,829	711,649	58,201	92.4
Other Services and Charges	3,374,499	1,511,531	1,862,968	44.7	3,377,517	1,392,209	41.2	1,816,038	3,208,247	169,270	94.9
Capital Outlay	18,100	0	18,100	0.0	0	0	0.0	64,236	64,236	0	0.0
Total Utilities Metro WWTP	7,127,370	3,035,955	4,091,415	42.5	7,190,595	3,147,010	43.7	2,271,103	5,418,113	1,772,482	75.3
Personal Services	169,955	82,409	87,546	48.4	169,409	93,579	55.2	0	93,579	75,830	55.2
Supplies	19,000	5,826	13,174	30.6	19,000	5,681	29.9	62	5,743	13,257	30.2
Other Services and Charges	12,295	7,409	4,886	60.2	12,295	3,918	31.8	0	3,918	8,377	31.8
Capital Outlay	17,900	0	17,900	0.0	27,000	0	0.0	0	0	27,000	0.0
Total Utilities Inspec-Water Improv	219,150	95,644	123,506	43.6	227,704	103,178	45.3	62	103,240	124,464	45.3
Personal Services	127,841	60,815	67,026	47.5	133,822	69,834	52.1	0	69,834	63,988	52.1
Supplies	10,026	2,244	7,782	22.3	10,026	2,857	28.4	7	2,864	7,162	28.5
Other Services and Charges	6,230	1,130	5,100	18.1	6,230	2,825	45.3	0	2,825	3,405	45.3
Capital Outlay	13,500	0	13,500	0.0	27,000	0	0.0	0	0	27,000	0.0
Total Utility Inspec-Wstwtr Improve	157,597	64,189	93,408	40.7	177,078	75,516	42.6	7	75,523	101,555	42.6
Personal Services	113,442	32,561	80,881	28.7	168,300	38,307	22.7	0	38,307	129,993	22.7
Supplies	2,185	0	2,185	0.0	4,360	975	22.3	0	975	3,385	22.3
Other Services and Charges	2,295	0	2,295	0.0	2,844	225	7.9	0	225	2,619	7.9
Total Const Mngmnt-Wtr Improve	117,922	32,561	85,361	27.6	175,504	39,507	22.5	0	39,507	135,997	22.5
Personal Services	113,442	32,559	80,883	28.7	168,300	38,306	22.7	0	38,306	129,994	22.7
Supplies	2,225	0	2,225	0.0	4,387	446	10.1	0	446	3,941	10.1
Other Services and Charges	2,295	0	2,295	0.0	2,844	389	13.6	0	389	2,455	13.6
Total Const Mngmnt-Wstwtr Imp	117,962	32,559	85,403	27.6	175,531	39,141	22.2	0	39,141	136,390	22.2
Utilities	34,022,868	17,012,599	17,010,269	50.0	36,078,498	17,866,968	49.5	7,141,837	25,008,805	11,069,693	69.3
Personal Services	311,127	152,469	158,658	49.0	320,738	160,713	50.1	0	160,713	160,025	50.1
Supplies	10,000	1,241	8,759	12.4	7,900	1,097	13.8	0	1,097	6,803	13.8
Other Services and Charges	489,163	224,923	264,240	45.9	496,146	278,429	56.1	177,541	455,970	40,176	91.9
Capital Outlay	9,000	0	9,000	0.0	1,000	0	0.0	0	0	1,000	0.0
Total Econ Development	819,290	378,633	440,657	46.2	825,784	440,239	53.3	177,541	617,780	208,004	74.8
Supplies	3,600	572	3,028	15.8	3,600	0	0.0	0	0	3,600	0.0
Other Services and Charges	45,000	15,072	29,928	33.4	45,000	0	0.0	0	0	45,000	0.0

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551 - Water and Sewer Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	<u>Working Budget</u>	<u>FYTD Actual Expended</u>	<u>Variance</u>	<u>% Budg Spent</u>	<u>Working Budget</u>	<u>FYTD Actual Expended</u>	<u>FYTD % Exp</u>	<u>FYTD Encumbrance</u>	<u>Total Expense & Encumb.</u>	<u>\$\$ Remaining</u>	<u>% Exp & Encum</u>
Total Public Inform Indust Promotion	48,600	15,644	32,956	32.1	48,600	0	0.0	0	0	48,600	0.0
Economic Development	867,890	394,277	473,613	45.4	874,384	440,239	50.3	177,541	617,780	256,604	70.6
Water and Sewer Operating Total:	94,724,632	35,706,278	59,018,354	37.6	101,315,497	42,125,106	41.5	9,285,495	51,410,601	49,904,896	50.7

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

553 - Storm Water Operating: Revenue

	FY 2007-2008				FY 2008-2009			
	Working Budget	FYTD Actual Collected	Variance	% Collected	Working Budget	FYTD Actual Collected	Variance	% Collected
Charges for Services	3,930,000	2,000,248	1,929,752	50.8	4,800,000	2,305,129	2,494,871	48.0
Transfers From Other Funds	1,000,000	500,000	500,000	50.0	1,000,000	500,000	500,000	50.0
Storm Water Operating Total:	4,930,000	2,500,248	2,429,752	50.7	5,800,000	2,805,129	2,994,871	48.3

553 - Storm Water Operating: Expenditure

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Other Services and Charges	24,680	0	24,680	0.0	0	0	0.0	0	0	0	0.0
Total Storm Water CIP	24,680	0	24,680	0.0	0	0	0.0	0	0	0	0.0
Personal Services	4,732	0	4,732	0.0	0	0	0.0	0	0	0	0.0
Total Employee Pay Raises	4,732	0	4,732	0.0	0	0	0.0	0	0	0	0.0
Capital Outlay	0	41,036	0	0.0	0	0	0.0	0	0	0	0.0
Total Non-Departmental Administrativ	0	41,036	0	0.0	0	0	0.0	0	0	0	0.0
Non-Departmental	29,412	41,036	0	139.5	0	0	0.0	0	0	0	0.0
Transfers	2,840,000	1,420,000	1,420,000	50.0	3,138,411	1,569,206	50.0	0	1,569,206	1,569,205	50.0
Total Transfers	2,840,000	1,420,000	1,420,000	50.0	3,138,411	1,569,206	50.0	0	1,569,206	1,569,205	50.0
Interfund Transfer	2,840,000	1,420,000	1,420,000	50.0	3,138,411	1,569,206	50.0	0	1,569,206	1,569,205	50.0
Personal Services	1,092,662	354,728	737,934	32.4	1,217,338	515,932	42.3	0	515,932	701,406	42.3
Supplies	132,935	33,836	99,099	25.4	146,735	48,795	33.2	5,952	54,747	91,988	37.3
Other Services and Charges	88,820	44,391	44,429	49.9	121,805	79,324	65.1	0	79,324	42,481	65.1
Capital Outlay	0	0	0	0.0	153,300	3,076	2.0	0	3,076	150,224	2.0
Total Streets Strm Drn Maint	1,314,417	432,955	881,462	32.9	1,639,178	647,127	39.4	5,952	653,079	986,099	39.8
Public Works	1,314,417	432,955	881,462	32.9	1,639,178	647,127	39.4	5,952	653,079	986,099	39.8
Personal Services	117,191	57,001	60,190	48.6	162,991	58,289	35.7	0	58,289	104,702	35.7
Supplies	11,363	1,181	10,182	10.3	10,892	3,257	29.9	0	3,257	7,635	29.9
Other Services and Charges	55,100	3,054	52,046	5.5	181,373	5,572	3.0	10,193	15,765	165,608	8.6
Capital Outlay	33,245	0	33,245	0.0	1,500	0	0.0	0	0	1,500	0.0
Total Strom Water Operations	216,899	61,236	155,663	28.2	356,756	67,118	18.8	10,193	77,311	279,445	21.6

City of Columbia: Monthly Revenue and Expense Report Through 12/31/2008

Unaudited - Intended for Management Purposes Only 02/11/2009

553 - Storm Water Operating: Expense (cont'd)

	FY 2007-2008				FY 2008-2009						
	Working Budget	FYTD Actual Expended	Variance	% Budg Spent	Working Budget	FYTD Actual Expended	FYTD % Exp	FYTD Encumbrance	Total Expense & Encumb.	\$\$ Remaining	% Exp & Encum
Personal Services	282,607	108,419	174,188	38.3	259,328	126,154	48.6	0	126,154	133,174	48.6
Supplies	27,977	2,103	25,874	7.5	27,867	192	0.6	0	192	27,675	0.6
Other Services and Charges	10,074	1,117	8,957	11.0	8,566	5,886	68.7	195	6,081	2,485	70.9
Capital Outlay	10,850	0	10,850	0.0	16,850	0	0.0	0	0	16,850	0.0
Total Storm Water Engineering	331,508	111,639	219,869	33.6	312,611	132,232	42.2	195	132,427	180,184	42.3
Personal Services	74,757	34,094	40,663	45.6	77,647	36,943	47.5	0	36,943	40,704	47.5
Supplies	1,321	25	1,296	1.8	1,699	22	1.2	0	22	1,677	1.2
Other Services and Charges	2,509	276	2,233	11.0	2,536	781	30.7	269	1,050	1,486	41.4
Capital Outlay	270	0	270	0.0	0	0	0.0	0	0	0	0.0
Total Eng-Real Estate Strom Water	78,857	34,395	44,462	43.6	81,882	37,746	46.0	269	38,015	43,867	46.4
Engineering	627,264	207,270	419,994	33.0	751,249	237,096	31.5	10,657	247,753	503,496	32.9
Personal Services	117,917	56,015	61,902	47.5	194,520	64,729	33.2	0	64,729	129,791	33.2
Supplies	0	0	0	0.0	9,062	0	0.0	0	0	9,062	0.0
Other Services and Charges	2,640	0	2,640	0.0	9,180	0	0.0	0	0	9,180	0.0
Capital Outlay	0	0	0	0.0	58,400	0	0.0	0	0	58,400	0.0
Total Storm Water Inspection	120,557	56,015	64,542	46.4	271,162	64,729	23.8	0	64,729	206,433	23.8
Utilities	120,557	56,015	64,542	46.4	271,162	64,729	23.8	0	64,729	206,433	23.8
Storm Water Operating Total:	4,931,650	2,157,276	2,774,374	43.7	5,800,000	2,518,158	43.4	16,609	2,534,767	3,265,233	43.7