



**CITY OF COLUMBIA**  
**FY 2008/2009 PROPOSED ANNUAL BUDGET**

**TO:** The Honorable Mayor Coble, City Council and Citizens      **DATE:** May 23, 2008

**FROM:** Charles P. Austin, Sr., City Manager

**SUBJECT:** **FY 2008/2009 Proposed Budget**  
**Proposed Parking Fund**  
**Hospitality and Accommodations Tax**

The Public Hearing for the FY 2008/2009 Budget has been advertised for June 4 at 10:00 a.m. in City Council Chambers. We have reviewed with you the proposed budgets for General Fund, Water and Sewer and Storm Water. The remaining budgets include Parking Fund, Hospitality and Accommodations Tax and will discuss these items at our next budget workshop with you on May 28, 9:00 a.m. at Eau Claire Print Building.

	<b>FY 2007/2008</b>	<b>FY 2008/2009</b>	<b>% Change</b>
General Fund	\$99,515,922	\$104,854,451	5.4%
Water & Sewer	\$94,696,119	\$101,315,437	7%
Storm Water	\$ 4,930,400	\$ 5,800,000	18%
Parking Fund	\$ 6,910,535	\$ 7,097,550	3%
Hospitality Tax	\$ 7,000,000	\$ 7,346,500	5%
Accommodations Tax	\$ 1,300,000	\$ 1,300,000	0%

**General Fund**

*Revised General Fund Capital Projects* – at the request of City Council, we have added two (2) items to the list of proposed general capital improvement projects. The two projects include fencing and clearing of an unopened road on Winton Avenue and construction of space for potential day care operations at Drew Wellness Center. This brings the total requested projects to \$18,615,778. Total funding available in the proposed FY 08/09 General Fund budget for capital projects is \$500,000.

*Police Department Budget Revisions* - The following is a summary of line item changes to the Police Department’S budget following the reallocation of seven (7) additional police officer positions in FY 08/09 and seven (7) in FY 09/10. The total Police Department amount has not changed and is \$24,901,753. The items below reflect the additions.

**1012401 Office of the Chief**

- Increased Training from \$22,500 to \$26,964
- Increased Professional Services from \$32,000 to \$36,464
- Increased Other Equipment from \$73,275 to \$106,960.
  - 3 In-Car Cameras for Traffic Unit, 10 Radar Units [Patrol]
- Increased Computer and Electronic Equipment from \$61,875 to \$78,375
  - 1 Ruggedized Laptop for Transport Van, 3 Ruggedized Laptops for Traffic Unit
- Increased Radio Equip & Car Phones from \$53,040 to \$99,359.

- 1 Transport Van Mobile Radio, 3 Traffic Unit Mobile Radios, Portable Radios [walkie-talkies] for Additional Personnel

**1012402 Police Administrative Services**

- Increased Uniforms and Clothing from \$252,000 to \$252,704.

**1012403 Community Policing Operations**

- Increased Building/Lease Rental from \$57,762 to \$58,524 to reflect current rent increase for Millwood Avenue facility.
- Increased Machinery from \$49,905 to \$53,232.
  - Additional Light Bar & Cage for Transport Van
- Increased Auto, Trucks & Heavy Equipment from \$345,000 to \$385,000.
  - 1 Marked Transport Van

**1012407 Police Investigations**

- Increased Auto, Trucks & Heavy Equipment from \$0.00 to \$66,000.
  - 4 Unmarked Investigator vehicles

**1012411 Special Operations**

- Increased Machinery from \$0.00 to \$5,775.
  - 3 Light Bars and Cages for Traffic vehicles
- Increased Other Equipment from \$0.00 to 9,000.
  - 3 Traffic Radar Units
- Increased Auto, Trucks & Heavy Equipment from \$0.00 to \$69,000.
  - 3 Marked Traffic Vehicles

**Water & Sewer**

*Revenue* - The FY 06/07 Actual Revenues report provided to City Council at the May 12 budget workshop included \$12,335,791 in Miscellaneous Revenue. When developers build a new subdivision, often times they deed us the pipe lines and the \$12 million was the value of the contribution of water and sewer lines from developers. While this is not an actual cash contribution, it is reported as a non-operating revenue and is recorded as an asset of the system. We have reclassified the entry from Miscellaneous to Contributed Capital.

**PARKING FUND**

The Parking Fund proposed budget, including transfers, for FY 2008/2009 is \$7,097,550, an increase of \$187,015 or 3% over the current year's budget. This is an enterprise fund and accounts for the parking operations of the City's seven (7) parking garages, surface parking lots, parking meters and enforcement.

**Revenues**

Projected revenues total \$6,797,550; an increase of 3%. Parking revenue is primarily generated from the parking garages (\$2,571,600), street parking meters (\$2,180,000) and parking violation fines (\$1,750,000).

In anticipation of further growth in monthly parking revenues due from new facilities, including a full year of operations at Park Street and a half year at Lincoln Street, we recommend the rates for the new Lincoln Street Garage be set the same as those at the new Park Street Garage.

**Expenditures**

Parking expenditures are budgeted at \$6,097,550; an increase of 3%. The majority of the increase is related to an additional \$112,320 added to fund security services to improve safety in the parking garages and to reduce the presence of unauthorized persons in the garages and the operations of the Lincoln Street Garage.

Of the total \$7.1 million Parking Fund Budget, debt service is \$3.2 million or 45% of the total budget. The debt service is for the 1994 Parking Bond (refunded) and 2005 A and 2005 B Parking bonds.

We have added a budget category for Parking Administration. The purpose is to centralize the operating costs of the parking administrative functions including office staff and other customer service functions. Previously, these staff and costs were spread among the various budgets. There is no dollar change as a result of combining these administrative functions into one account other than the addition of the.

The transfer from the Parking Fund to the General Fund remains at \$1,000,000.

**Parking Ticket Amnesty Day**

In an effort to identify ways to address the City's bad debt collection efforts, staff will be exploring several options. We will provide for City Council at an upcoming meeting in June, a more comprehensive look at options for bad debt collections.

In the interim, staff has researched information on an Amnesty Day event and whether it is an approach that we would recommend. In order to be successful, the City must be prepared to greatly advertise and promote the amnesty period and must be willing to enforce the post-amnesty enforcement efforts. Coordination among various departments and planning is necessary to in order to conduct an Amnesty Day effort among several other factors that must be considered.

We consider this to be just one of the ways that we can help to increase our collection efforts for parking and potentially other collection efforts as well.

**GASB 45**

The Governmental Accounting Standards Board (GASB) Statement 45 because of growing concern over the state and local governments not accounting for the costs of benefits earned. Health care costs continue to rise and are a large percentage of the City's budget. The City recognizes the need to account for and report "Other Post Employment Benefits" also known as OPEB.

Staff continues to evaluate and research options regarding GASB 45 and the potential impacts of the options. At the May 28 Budget Workshop, we have invited Heather McBride, CFO for Risk Management Services and Howard Duvall, Executive Director with the Municipal Association of SC to discuss GASB 45 impacts and the City's recent actuarial evaluation.

In 2005, the City hired AON to perform an actuary valuation. The actuary reported the City's Unfunded Accrued Liability of approximately \$95.6 million dollars. The valuation took into account many assumptions including timing of future benefit payments; turnover rate; and healthcare cost trend just to name a few. Our Annual Required Contribution (ARC) is \$10.3 million which is a combination of our normal cost of \$4.1 million and the amortized unfunded liability over thirty (30) years at 5.25% \$6.1 million. An actuary report must be conducted every 2-3 years. We are currently working with a firm hired

through the Municipal Association for an updated actuarial. Additional information regarding our current claims is being evaluated in order to reassess our Net OPEB.

GASB 45 does not require the City to fund the OPEB benefits, but the cumulative difference between the pay-as-you-go costs and the annual required contribution (ARC) must be reported and disclosed on the financial statements. If the City chooses not to fund the liability associated with GASB 45 then there will be a growing Net OPEB obligation reported in the City's financial statements. As a result, this growing liability could have a negative impact on credit ratings and cost of issuing debt. Fitch Ratings response: "Fitch considers non-compliance with GASB 45 a management weakness."

In order for a contribution to be considered "qualified" per GASB, a contribution may be made in three ways:

- 1) Payments directly to or on behalf of the retiree (the City is already doing this with the pay-as-you-go payments for retirees);
- 2) Payments directly to an insurer (since the City is self-insured, this wouldn't be applicable);
- 3) Payments to an irrevocable trust. The ARC is typically greater than the current pay-as-you-go costs, so the difference between the pay-go costs and the ARC would be the amount that should be contributed to an irrevocable trust.

How can liabilities be reduced?

- Change % subsidy
- Eliminate the implicit subsidy
- Change the eligibility requirements
- Eliminate certain benefits (i.e. spouse coverage; prescription coverage; over 65 coverage)
- Limit the \$ amount of subsidy

Government Finance Officers Association (GFOA) recommended practice:

- Implementing healthcare cost containment measures
- Improving coordination of benefits with Medicare
- Establishing vesting rules
- Establishing eligibility rules
- Tiered system of benefits

What's the S.C. State government doing?

Proposed:

- 5 but less than 15 years-retiree pays full premium
- 15 years, but less than 25 years-retiree pays 50%
- 25 years or more-retiree is eligible for trust fund paid premiums

What are S.C. local governments doing?

Some propose to:

- Eliminate post-65 coverage
- Change years of service requirements
- Cap benefit amounts
- Change eligibility for new hires

Why fund?

- Accumulate interest earnings to offset future costs
- Avoid Net OPEB obligation
- Potentially protect bond rating

We are also researching with regards to the rating agency's view of the various approaches that the City has as options for addressing GASB 45. There is no question that the City will need to address this issue and our recommendation will consider all of the factors mentioned above. The updated actuarial report should be ready for us in the next week to two weeks and we prefer to make our recommendation once this information is available.

**Hospitality and Accommodations Tax Proposed Budgets**

Hospitality and Accommodations Tax are considered special revenue funds due to the limited use of these funds, by the municipality collecting the tax. The City primarily uses these funds to support activities and organizations in the community that contributes to generating these revenues.

The Hospitality Tax budget is proposed \$7,346,500, an increase of 5% over the current year. The proposed budget includes funding for Columbia Museum of Art (\$675,000), Historic Columbia Foundation (\$451,500) and EdVenture (\$495,000) all at are current year levels for funding. Additional allocations include the remaining \$250,000 to the Columbia College Foundation and \$250,000 for the Allen University Foundation as the final payment of the commitment of \$1,000,000 to each made by City Council in the summer of 2007. The remaining \$2,500,000 is recommended for allocation by the Hospitality Committee. The committee allocation will be presented to City Council before July.

Included in this budget is \$1,700,000 for debt service of the Hospitality Bonds and \$800,000 transfer to the General Fund. Both items are funded at current year levels.

The Accommodations Tax fund is \$1,300,000 and is no change from the current year budget. The only designation for this budget is the \$25,000 transfer to the General Fund. The remaining \$2,500,000 is recommended for allocation by the Accommodations Committee. The committee allocation will be presented to City Council before July.

We look forward to our next Budget Workshop with you. Staff and I appreciate all of the time and commitment City Council has contributed to the budget process.

**Attachments**

- Combined Operating Budgets Summary
- General Fund Summary
- General Fund Expenditures
- General Fund Capital Projects
- Water & Sewer Fund Summary
- Storm Water Summary
- Parking Fund Summary
- Parking Fund Revenues
- Parking Expenditures
- Hospitality Tax
- Accommodations Tax

*Everybody Counts, Everybody Contributes, Everybody Benefits*

**COMBINED OPERATING FUNDS  
BUDGET SUMMARY**

FY 2008/2009

	GENERAL FUND	SEWER	STORM WATER	PARKING	HT	AT	TOTAL
<b>REVENUE</b>							
GENERAL PROPERTY TAX	45,539,691						45,539,691
LICENSES AND PERMITS	28,869,225				7,346,500		36,215,725
FROM OTHER AGENCIES	10,653,390					1,300,000	11,953,390
CURRENT SERVICE CHARGES	9,176,870	97,958,137	4,800,000	4,924,600			116,859,607
FINES & FORFEITURES	915,275	250,000		1,750,000			2,915,275
MISCELLANEOUS REVENUE	130,000	52,300		50,000			232,300
INTEREST ON INVESTMENT	1,605,000	2,000,000		50,000			3,655,000
RENTS & SALE OF PROPERTY	140,000	55,000		22,950			217,950
<b>TOTAL REVENUE</b>	<b>97,029,451</b>	<b>100,315,437</b>	<b>4,800,000</b>	<b>6,797,550</b>	<b>7,346,500</b>	<b>1,300,000</b>	<b>217,588,938</b>
<b>DEPARTMENTS</b>							
LEGISLATIVE - COUNCIL	448,848						448,848
ADMINISTRATION - CITY MANAGER	662,300						662,300
GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS	503,941						503,941
ADMINISTRATION - OPERATIONS	257,642						257,642
ADMINISTRATION - COMMERCE & DEVELOPMENT	250,620						250,620
ADMINISTRATION - ADMINISTRATIVE SERVICES	570,585						570,585
ADMINISTRATION - PUBLIC SERVICES	128,277						128,277
HUMAN RESOURCES	916,398						916,398
PUBLIC RELATIONS	449,752	48,600					498,352
CITIZEN SUPPORT SERVICES	291,443						291,443
OFFICE OF BUSINESS OPPORTUNITIES	436,507	266,315					702,822
LEGAL	1,923,064						1,923,064
MUNICIPAL COURT	2,098,222						2,098,222
FINANCE	2,105,253	4,762,327		119,824			6,987,404
CUSTOMER SERVICE		1,556,647					1,556,647
PLANNING	855,304						855,304
DEVELOPMENT SERVICES	2,972,258						2,972,258
POLICE	24,901,753						24,901,753
HOMELAND SECURITY/CSOs	1,650,296	504,290					2,154,586
911 EMERGENCY COMMUNICATIONS	1,876,957						1,876,957
FIRE	18,314,458	407,660					18,722,118
PARKS & RECREATION	8,808,582						8,808,582
PUBLIC WORKS	18,098,825	1,110,493	1,516,795				20,726,113
GENERAL SERVICES	113,004						113,004
PUBLIC BUILDINGS/SUPPORT SERVICES	1,330,126	1,567,060					2,897,186
INFORMATION TECHNOLOGY/GIS	2,658,512	706,735					3,365,247
UTILITIES & ENGINEERING		39,325,665	1,138,703				40,464,368
ECONOMIC DEV DEPARTMENT		815,403					815,403
PARKING ADMINISTRATION				558,801			558,801
PARKING ENFORCEMENT				768,452			768,452
PARKING MAINTENANCE				431,136			431,136
PARKING GARAGE OPERATIONS				892,977			892,977
<b>TOTAL DEPARTMENT REQUESTS</b>	<b>92,622,927</b>	<b>51,071,195</b>	<b>2,655,498</b>	<b>2,771,190</b>	<b>0</b>	<b>0</b>	<b>149,120,810</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>							
SOLICITOR'S OFFICE	52,760						52,760
NON-DEPARTMENTAL & MISC.	210,700	35,000	0	5,000			250,700
GEN INSURANCE & RETIREE BENEFITS	2,087,207	980,144		50,000			3,117,351
COLA/POLICE & FIRE SALARY ADJ., COMP STUDY	2,514,253	750,000	75,000	43,038			3,382,291
TECHNOLOGY CONT	15,000						15,000
COUNCIL CONTINGENCY	100,000	657,000					757,000
CITY CENTER PARTNERSHIP	284,000	70,000					354,000
COMMUNITY PROMOTION /AGENCY FUNDING	516,000				4,846,500	1,275,000	6,637,500
HOMELESS SERVICES	500,000						500,000
RICHLAND SD# 1/TOGETHER WE CAN	65,000						65,000
SECURITY CAMERAS	50,000						50,000
OFFICE SPACE LEASE	350,000						350,000
ANTI GANG INITIATIVE/STUDY	75,000						75,000
SUSTAINABILITY INITIATIVE	75,000						75,000
DETENTION CENTER PER DIEM	350,000						350,000
<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,244,920</b>	<b>2,492,144</b>	<b>75,000</b>	<b>98,038</b>	<b>4,846,500</b>	<b>1,275,000</b>	<b>16,031,602</b>
<b>TOTAL EXPENDITURES</b>	<b>99,867,847</b>	<b>53,563,339</b>	<b>2,730,498</b>	<b>2,869,228</b>	<b>4,846,500</b>	<b>1,275,000</b>	<b>165,152,412</b>
<b>NET FUND BALANCE</b>	<b>(2,838,396)</b>	<b>46,752,098</b>	<b>2,069,502</b>	<b>3,928,322</b>	<b>2,500,000</b>	<b>25,000</b>	<b>52,436,526</b>
<b>OTHER FINANCING USES AND SOURCES</b>							
FM GENERAL FUND			1,000,000				1,000,000
FROM WATER & SEWER OPERATING	3,000,000						3,000,000
FROM PARKING FUND	1,000,000						1,000,000
FROM ACCOMMODATIONS TAX	25,000						25,000
FROM HOSPITALITY TAX	800,000						800,000
TO DEBT SERVICE	(3,086,604)	(19,290,984)		(3,168,322)	(1,700,000)		(27,245,910)
TO INTEGRATED SOFTWARE/ANNUAL MAINT	(200,000)	(319,500)		(60,000)			(579,500)
TRANS TO CAPITAL PROJECTS	(500,000)	(24,088,092)	(3,069,502)				(27,657,594)
TO GENERAL FUND		(3,000,000)		(1,000,000)	(800,000)	(25,000)	(4,825,000)
TO STORM DRAIN	(1,000,000)						(1,000,000)
TO COMPONENT UNIT	(200,000)	(1,053,522)					(1,253,522)
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS	3,000,000	1,000,000		300,000			4,300,000
<b>TOTAL OTHER FUNDS</b>	<b>2,838,396</b>	<b>(46,752,098)</b>	<b>(2,069,502)</b>	<b>(3,928,322)</b>	<b>(2,500,000)</b>	<b>(25,000)</b>	<b>(52,436,526)</b>
<b>BALANCE (Revenues less Expenditures)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>104,854,451</b>	<b>101,315,437</b>	<b>5,800,000</b>	<b>7,097,550</b>	<b>7,346,500</b>	<b>1,300,000</b>	<b>227,713,938</b>

**GENERAL FUND SUMMARY**  
**FISCAL YEAR 2008/2009**

**AS OF 05/23/2008**

	UNAUDITED			
	ACTUAL	BUDGET	PROPOSED	PERCENT
	FY 06/07	FY 07/08	FY 08/09	CHANGE
<b>REVENUE</b>				
GENERAL PROPERTY TAX	41,749,559	40,526,900	45,539,691	
LICENSES AND PERMITS	31,159,243	27,664,812	28,869,225	
FROM OTHER AGENCIES	9,555,191	9,860,820	10,653,390	
CURRENT SERVICE CHARGES	10,059,985	9,358,390	9,176,870	
FINES & FORFEITURES	1,401,757	917,000	915,275	
MISCELLANEOUS REVENUE	71,770	128,000	130,000	
INTEREST ON INVESTMENT	209,854	1,605,000	1,605,000	
RENTS & SALE OF PROPERTY	143,093	130,000	140,000	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>94,350,452</b>	<b>90,190,922</b>	<b>97,029,451</b>	<b>7.6%</b>
<b>DEPARTMENTS</b>				
LEGISLATIVE - COUNCIL	401,701	447,355	448,848	
ADMINISTRATION - CITY MANAGER	611,265	656,233	662,300	
GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS	234,429	617,806	503,941	
ADMINISTRATION - OPERATIONS	263,419	258,637	257,642	
ADMINISTRATION - COMMERCE & DEVELOPMENT	218,457	247,869	250,620	
ADMINISTRATION - ADMINISTRATIVE SERVICES	426,897	422,272	570,585	
ADMINISTRATION - PUBLIC SERVICES	126,053	128,277	128,277	
HUMAN RESOURCES	548,968	604,858	704,868	
TRAINING DEVELOPMENT	191,271	211,530	211,530	
PUBLIC RELATIONS	346,826	447,951	449,752	
CITIZEN SUPPORT SERVICES	171,500	336,733	291,443	
OFFICE OF BUSINESS OPPORTUNITIES	300,271	462,167	436,507	
LEGAL	1,077,706	1,522,933	1,923,064	
MUNICIPAL COURT	1,867,872	2,126,124	2,098,222	
FINANCE	1,782,693	1,806,233	2,105,253	
PLANNING	599,255	730,304	855,304	
DEVELOPMENT SERVICES	2,649,514	2,972,262	2,972,258	
POLICE	23,688,127	24,601,751	24,901,753	
HOMELAND SECURITY	1,337,389	1,620,780	1,650,296	
911 EMERGENCY COMMUNICATIONS	1,710,254	1,859,722	1,876,957	
FIRE	16,360,301	18,113,022	18,314,458	
PARKS & RECREATION	8,681,225	8,895,469	8,808,582	
PUBLIC WORKS	15,905,754	17,948,814	18,098,825	
GENERAL SERVICES	0	113,004	113,004	
PUBLIC BUILDINGS/SUPPORT SERVICES	1,144,657	1,331,488	1,330,126	
INFORMATION TECHNOLOGY	1,901,119	2,658,502	2,658,512	
<b>TOTAL DEPARTMENT REQUESTS</b>	<b>82,546,923</b>	<b>91,142,096</b>	<b>92,622,927</b>	<b>1.6%</b>
<b>NON-DEPARTMENTAL &amp; MISC.</b>				
SOLICITOR'S OFFICE	94,000	97,760	52,760	
NON-DEPARTMENTAL & MISC.	327,084	210,700	210,700	
GEN INSURANCE & RETIREE BENEFITS/GASB 45	1,341,742	2,043,051	2,087,207	
COLA/POLICE & FIRE SALARY ADJ., COMP STUDY	0	4,461	2,514,253	
TECHNOLOGY CONT	0	15,000	15,000	
COUNCIL CONTINGENCY	8,490	100,000	100,000	
COMMUNITY PROMOTIONS COMMITTEE	164,471	370,700	284,000	
COMMUNITY PROMOTION - AGENCIES	377,635	429,300	516,000	
HOMELESS SERVICES	172,301	100,000	500,000	
RICHLAND SD# 1/TOGETHER WE CAN	0	40,000	65,000	
SECURITY CAMERAS	0	50,000	50,000	
OFFICE SPACE LEASE	0	0	350,000	
ANTI GANG INITIATIVE/STUDY	0	130,000	75,000	
SUSTAINABILITY INITIATIVE			75,000	
DETENTION CENTER PER DIEM			350,000	
<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,485,723</b>	<b>3,590,972</b>	<b>7,244,920</b>	<b>101.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>85,032,646</b>	<b>94,733,068</b>	<b>99,867,847</b>	<b>5.4%</b>
<b>NET FUND BALANCE</b>	<b>9,317,806</b>	<b>(4,542,146)</b>	<b>(2,838,396)</b>	
<b>OTHER FINANCING USES AND SOURCES</b>				
FROM WATER & SEWER OPERATING	4,500,000	4,500,000	3,000,000	
FROM PARKING FUND	1,000,000	1,000,000	1,000,000	
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000	
FROM HOSPITALITY TAX	800,000	800,000	800,000	
TRANS TO DEBT SERVICE	(2,285,798)	(3,032,854)	(3,086,604)	
TRANS TO INTEGRATED SOFTWARE/ANNUAL MAINT	(300,000)	(200,000)	(200,000)	
TRANS TO GEN. CAPITAL IMPROVE.	(1,457,705)	(350,000)	(500,000)	
TO STORM DRAIN	(1,000,000)	(1,000,000)	(1,000,000)	
TO COMPONENT UNIT - COLUMBIA ACTION COUNCIL	(200,000)	(200,000)	(200,000)	
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS	0	3,000,000	3,000,000	
<b>TOTAL OTHER FUNDS</b>	<b>1,081,497</b>	<b>4,542,146</b>	<b>2,838,396</b>	<b>-37.5%</b>
<b>BALANCE (Revenues less Expenditures)</b>	<b>10,399,303</b>	<b>0</b>	<b>0</b>	
<b>TOTAL BUDGET</b>	<b>90,276,149</b>	<b>99,515,922</b>	<b>104,854,451</b>	<b>5.4%</b>

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>GENERAL FUND</b>								
<b>1100 GENERAL GOVERNMENT</b>								
<b>1101 LEGISLATIVE</b>								
Personal Services					264,026	276,175	276,718	
Operating Expenses					15,153	23,100	23,300	
Service Expenses					122,522	148,080	148,830	
Capital Expenses					5,781	0	0	
<b>TOTAL</b>	0.00	9.00	0.00	9.00	<b>401,701</b>	<b>447,355</b>	<b>448,848</b>	<b>0%</b>
<b>1102 CITY MANAGER</b>								
Personal Service					559,539	563,386	567,738	
Operating Expenses					15,625	25,262	26,262	
Service Expenses					30,320	63,785	68,300	
Capital Expenses					5,781	3,800	0	
<b>TOTAL</b>	0.00	7.00	0.00	7.00	<b>611,265</b>	<b>656,233</b>	<b>662,300</b>	<b>1%</b>
<b>1103 GOVERNMENTAL AFFAIRS</b>								
Personal Service					52,213	334,250	265,025	
Operating Expenses					3,516	22,600	19,600	
Service Expenses					175,604	260,956	219,316	
Capital Expenses					3,096	0	0	
<b>TOTAL</b>	0.00	7.00	0.00	3.00	<b>234,429</b>	<b>617,806</b>	<b>503,941</b>	<b>-18%</b>
<b>1107 - OPERATIONS</b>								
Personal Service					249,430	213,117	212,122	
Operating Expenses					4,562	14,700	14,700	
Service Expenses					7,723	30,820	30,820	
Capital Expenses					1,705	0	0	
<b>TOTAL</b>	0.00	2.00	0.00	2.00	<b>263,419</b>	<b>258,637</b>	<b>257,642</b>	<b>0%</b>
<b>1108 COMMERCE &amp; DEVELOPMENT</b>								
Personal Service					205,793	208,458	210,909	
Operating Expenses					2,634	15,800	15,800	
Service Expenses					8,000	18,911	18,911	
Capital Expenses					1,994	4,700	5,000	
Special Events					36	0	0	
<b>TOTAL</b>	0.00	2.00	1.00	2.00	<b>218,457</b>	<b>247,869</b>	<b>250,620</b>	<b>1%</b>
<b>1110 ADMINISTRATIVE SERVICES</b>								
Personal Service					396,676	355,417	469,730	
Operating Expenses					6,728	7,190	11,190	
Service Expenses					8,323	27,665	57,665	
Capital Expenses					15,170	32,000	32,000	
<b>TOTAL</b>	1.00	4.00	0.00	7.00	<b>426,897</b>	<b>422,272</b>	<b>570,585</b>	<b>35%</b>
<b>1111 PUBLIC SERVICES</b>								
Personal Service					104,414	104,607	108,004	
Operating Expenses					8,211	8,240	5,240	
Service Expenses					13,110	15,430	15,033	
Capital Expenses					318	0	0	
<b>TOTAL</b>	0.00	1.25	0.00	0.25	<b>126,053</b>	<b>128,277</b>	<b>128,277</b>	<b>0%</b>
<b>1112 HUMAN RESOURCES</b>								
Personal Service					509,067	534,996	537,111	
Operating Expenses					23,733	42,019	39,519	
Service Expenses					16,168	27,843	128,238	
Capital Expenses					0	0	0	
Central Stores					0	0	0	
<b>TOTAL</b>	0.00	9.00	0.00	9.00	<b>548,968</b>	<b>604,858</b>	<b>704,868</b>	<b>17%</b>
<b>1118 PUBLIC INFORMATION</b>								
Personal Service					238,346	291,671	293,472	
Operating Expenses					68,483	69,880	69,880	
Service Expenses					39,997	86,400	86,400	
Capital Expenses					0	0	0	
<b>TOTAL</b>	1.00	5.00	1.00	6.00	<b>346,826</b>	<b>447,951</b>	<b>449,752</b>	<b>0%</b>
<b>1119 CITIZENS SUPPORT SERVICES</b>								
Personal Service					157,095	242,653	244,208	
Operating Expenses					10,895	40,000	38,000	
Service Expenses					3,510	54,080	9,235	
Capital Expenses					0	0	0	
<b>TOTAL</b>	0.00	4.00	0.00	4.00	<b>171,500</b>	<b>336,733</b>	<b>291,443</b>	<b>-13%</b>
<b>1126 OFFICE OF BUSINESS OPPORTUNITIES</b>								
Personal Service					180,140	305,617	279,957	
Operating Expenses					6,347	13,150	13,150	
Service Expenses					113,784	143,400	143,400	
Capital Expenses					0	0	0	
<b>TOTAL</b>	1.00	4.70	0.00	3.70	<b>300,271</b>	<b>462,167</b>	<b>436,507</b>	<b>-6%</b>
<b>1129 TRAINING &amp; DEVELOPMENT</b>								
Personal Service					144,959	151,134	154,608	
Operating Expenses					7,049	8,400	8,400	
Service Expenses					36,956	51,996	48,522	
Capital Expenses					2,307	0	0	
<b>TOTAL</b>	0.00	2.00	0.00	2.00	<b>191,271</b>	<b>211,530</b>	<b>211,530</b>	<b>0%</b>
<b>1501 LEGAL</b>								
Personal Service					640,534	849,581	900,712	
Operating Expenses					46,320	66,612	63,612	
Service Expenses					342,068	576,740	934,740	
Capital Expenses					48,784	30,000	24,000	
<b>TOTAL</b>	1.00	11.00	2.00	12.00	<b>1,077,706</b>	<b>1,522,933</b>	<b>1,923,064</b>	<b>26%</b>
<b>TOTAL GENERAL GOVERNMENT</b>								
Personal Services					3,702,231	4,431,062	4,520,314	
Operating Expenses					219,256	356,953	348,653	
Service Expenses					918,086	1,506,106	1,909,410	
Capital Expenses					79,155	70,500	61,000	
<b>TOTAL</b>	<b>4.00</b>	<b>67.95</b>	<b>4.00</b>	<b>66.95</b>	<b>4,918,727</b>	<b>6,364,621</b>	<b>6,839,377</b>	<b>7%</b>
<b>NON-DEPARTMENTAL</b>								
SOLICITORS OFFICE - (Teen Court & Solicitor)					94,000	97,760	52,760	
ELECTIONS (FY07/08 moved to Citizen Svcs)						0	0	
EMPLOYEE HOLIDAY					124,280	110,000	110,000	
TUITION REIMBURSEMENT PROGRAM					25,775	40,000	40,000	
SPECIAL PROJECTS/MISCELLANEOUS					177,029	60,700	60,700	
GENERAL INSURANCE					329,500	329,500	339,385	
RETIREE BENEFITS					1,012,242	1,713,551	1,747,822	
COLA/POLICE & FIRE SALARY ADJ., COMP STUDY						4,461	2,514,253	
TECHNOLOGY CONTINGENCY						15,000	15,000	
COUNCIL CONTINGENCY					8,490	100,000	100,000	
COMMUNITY PROMOTIONS COMMITTEE					164,471	370,700	284,000	
COMMUNITY PROMOTIONS								
Fast Forward						125,000	125,000	
Urban League					67,000	100,000	100,000	
KOBAN					103,300	13,300	100,000	
Community Relations Council					116,335	100,000	100,000	
Capital Senior Center					40,000	40,000	40,000	
River Alliance					51,000	51,000	51,000	
HOMELESS SERVICES/SHELTER					172,301	100,000	500,000	

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\*Actual expenditures may also include prior year carry forwards.

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
RICHLAND SD# 1 - Coliseum & Together We Can						40,000	65,000	
SECURITY CAMERAS						50,000	50,000	
OFFICE SPACE LEASE - 1225 Lady Street						0	350,000	
ANTI-GANG INITIATIVES						130,000	75,000	
SUSTAINABILITY INITIATIVE							75,000	
DETENTION CENTER PER DIEM							350,000	
<b>TOTAL NON-DEPARTMENTAL</b>						<b>2,485,723</b>	<b>3,590,972</b>	<b>7,244,920</b>
<b>TRANSFERS/OTHER FINANCING USES</b>								
CAPITAL IMPROVEMENTS/CAPITAL REPLACE					1,457,705	350,000	500,000	
INTEGRATED SOFTWARE					300,000	200,000	200,000	
DEBT SERVICE					2,285,798	2,167,258	2,221,008	
DEBT SERVICE - LEASE PUR					0	790,596	790,596	
FEDERAL HOME LOAN BANK (DREW)						75,000	75,000	
TRANSFER TO COLA ACT COUNCIL					200,000	200,000	200,000	
TRANSFER TO STORM WATER					1,000,000	1,000,000	1,000,000	
<b>TOTAL TRANSFERS</b>					<b>7,729,226</b>	<b>8,373,826</b>	<b>12,231,524</b>	<b>46%</b>
<b>1400 MUNICIPAL COURT</b>								
<b>1502 ADMINISTRATION</b>								
Personal Services					-812	122,306	124,645	
Operating Expenses					3,498	5,308	5,308	
Service Expenses					42,825	102,080	132,940	
Capital Outlay					138	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>24,797</b>	<b>229,694</b>	<b>262,893</b>	<b>14%</b>
<b>1503 WARRANTS/VIOLATIONS</b>								
Personal Services					604,353	626,801	627,238	
Operating Expenses					18,385	22,438	23,916	
Service Expenses					10,757	14,163	14,163	
Capital Outlay						0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>17.00</b>	<b>0.00</b>	<b>17.00</b>	<b>633,495</b>	<b>663,402</b>	<b>665,317</b>	<b>0%</b>
<b>1504 JUDICIAL OPERATIONS</b>								
Personal Services					809,022	813,948	774,366	
Operating Expenses					28,402	33,928	33,928	
Service Expenses					12,538	34,731	21,605	
Capital Outlay					4,192	15,000	0	
<b>TOTAL</b>	<b>0.00</b>	<b>18.00</b>	<b>0.00</b>	<b>17.00</b>	<b>854,155</b>	<b>897,607</b>	<b>829,899</b>	<b>-8%</b>
<b>1505 JUDGES</b>								
Personal Services					326,106	321,971	326,663	
Operating Expenses					352	850	850	
Service Expenses					8,117	12,600	12,600	
Capital Outlay						0	0	
<b>TOTAL</b>	<b>4.00</b>	<b>6.00</b>	<b>4.00</b>	<b>6.00</b>	<b>334,575</b>	<b>335,421</b>	<b>340,113</b>	<b>1%</b>
<b>TOTAL MUNICIPAL COURT</b>								
Personal Services					1,738,668	1,885,026	1,852,912	
Operating Expenses					50,637	62,524	64,002	
Service Expenses					74,237	163,574	181,308	
Capital Outlay					4,330	15,000	0	
<b>TOTAL</b>	<b>4.00</b>	<b>43.00</b>	<b>4.00</b>	<b>42.00</b>	<b>1,867,872</b>	<b>2,126,124</b>	<b>2,098,222</b>	<b>-1%</b>
<b>1600 FINANCE</b>								
<b>1401 ACCOUNTING</b>								
Personal Services					680,277	773,183	773,183	
Operating Expenses					24,523	27,925	27,925	
Service Expenses					11,376	47,625	47,625	
Capital Outlay					12,849	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</b>	<b>729,025</b>	<b>848,733</b>	<b>848,733</b>	
<b>1402 FINANCE ADMINISTRATION</b>								
Personal Services					235,180	145,384	145,384	
Operating Expenses					4,764	6,602	6,602	
Service Expenses					133,349	150,590	450,590	
Capital Outlay						0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>373,293</b>	<b>302,576</b>	<b>602,576</b>	
<b>1403 BUSINESS LICENSE</b>								
Personal Services					563,305	583,413	584,474	
Operating Expenses					21,909	26,560	25,800	
Service Expenses					21,565	28,451	43,670	
Capital Outlay					26,726	16,500	0	
Transfers					46,870			
<b>TOTAL</b>	<b>1.00</b>	<b>13.00</b>	<b>1.00</b>	<b>13.00</b>	<b>680,375</b>	<b>654,924</b>	<b>653,944</b>	
<b>TOTAL FINANCE</b>								
Personal Services					1,478,762	1,501,980	1,503,041	
Operating Expenses					51,196	61,087	60,327	
Service Expenses					166,290	226,666	541,885	
Capital Outlay					39,575	16,500	0	
<b>TOTAL</b>	<b>1.00</b>	<b>30.00</b>	<b>1.00</b>	<b>30.00</b>	<b>1,782,693</b>	<b>1,806,233</b>	<b>2,105,253</b>	<b>17%</b>
<b>1700 PLANNING</b>								
Personal Services					449,184	529,604	636,483	
Operating Expenses					24,573	44,250	40,921	
Service Expenses					123,129	150,450	150,900	
Capital Outlay					2,369	6,000	27,000	
<b>TOTAL PLANNING</b>	<b>2.00</b>	<b>8.30</b>	<b>3.00</b>	<b>10.30</b>	<b>599,255</b>	<b>730,304</b>	<b>855,304</b>	<b>17%</b>
<b>1900 DEVELOPMENT SERVICES</b>								
Personal Services					2,355,333	2,576,712	2,624,998	
Operating Expenses					140,806	166,150	157,450	
Service Expenses					100,993	136,600	140,010	
Capital Outlay					52,382	92,800	49,800	
<b>TOTAL DEVELOPMENT SRVC</b>	<b>2.00</b>	<b>56.00</b>	<b>2.00</b>	<b>56.00</b>	<b>2,649,514</b>	<b>2,972,262</b>	<b>2,972,258</b>	<b>0%</b>
<b>2000 POLICE DEPARTMENT</b>								
<b>OFFICE OF CHIEF 2401</b>								
Personal Services					877,362	929,365	955,393	
Operating Expenses					20,490	29,536	31,591	
Service Expenses					384,706	502,234	468,953	
Capital Outlay					291,851	375,958	284,684	
<b>TOTAL</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>14.00</b>	<b>1,574,409</b>	<b>1,837,093</b>	<b>1,740,631</b>	<b>-5%</b>
<b>ADMIN SERVICES 2402</b>								
Personal Services					1,000,543	981,362	1,040,417	
Operating Expenses					592,997	599,860	602,753	
Service Expenses					306,311	308,380	334,143	
Capital Outlay					197,152	36,999	17,200	
Central Stores								
<b>TOTAL</b>	<b>2.00</b>	<b>25.00</b>	<b>2.00</b>	<b>24.00</b>	<b>2,097,003</b>	<b>1,926,601</b>	<b>1,994,513</b>	<b>4%</b>

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\*Actual expenditures may also include prior year carry forwards.

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>OPERATIONS 2403</b>								
Personal Services					11,815,888	12,158,459	12,390,288	
Operating Expenses					880,897	544,836	522,412	
Service Expenses					497,178	468,562	334,324	
Capital Outlay					93,297	578,521	438,232	
<b>TOTAL</b>	0.00	243.00	1.00	238.00	13,287,261	13,750,378	13,685,256	0%
<b>SUPPORT SERV. 2405</b>								
Personal Services					1,242,033	1,443,060	1,565,367	
Operating Expenses					23,866	32,462	32,462	
Service Expenses					227,502	234,648	244,560	
Capital Outlay					35,667	0	0	
<b>TOTAL</b>	4.00	35.00	4.00	30.00	1,529,067	1,710,170	1,842,389	8%
<b>MOUNTED PATROL 2406</b>								
Personal Services						0		
Operating Expenses					22,570	37,295	38,112	
Service Expenses					21,822	22,020	20,836	
Capital Outlay						81,800	0	
<b>TOTAL</b>	0.00	0.00	0.00	0.00	44,392	141,115	58,948	-58%
<b>INVESTIGATIONS 2407</b>								
Personal Services					2,976,364	2,896,501	3,029,875	
Operating Expenses					53,911	54,411	46,600	
Service Expenses					49,070	49,525	50,672	
Capital Outlay					82,526	0	67,684	
<b>TOTAL</b>	4.00	46.00	5.00	51.00	3,161,871	3,000,437	3,194,831	6%
<b>SPECIAL OPERATIONS 2411</b>								
Personal Services					1,861,538	2,151,929	2,200,593	
Operating Expenses					42,869	50,634	66,850	
Service Expenses					21,794	33,394	33,967	
Capital Outlay						0	83,775	
<b>TOTAL</b>	15.00	23.00	15.00	33.00	1,926,201	2,235,957	2,385,185	7%
<b>TOTAL POLICE DEPARTMENT</b>								
Personal Services					19,843,826	20,560,676	21,181,933	
Operating Expenses					1,637,600	1,349,034	1,340,780	
Service Expenses					1,509,846	1,618,763	1,487,455	
Capital Outlay					696,855	1,073,278	891,585	
<b>TOTAL</b>	25.00	383.00	27.00	390.00	23,688,127	24,601,751	24,901,753	1%
<b>2050 HOMELAND SECURITY</b>								
<b>2201 EMERGENCY OPERATIONS</b>								
Personal Service					116,281	153,406	147,170	
Operating Expenses					31,801	32,970	32,970	
Service Expenses					32,028	43,935	43,775	
Capital Expenses					4,452	0	0	
<b>TOTAL</b>	0.00	2.00	0.00	2.00	186,961	230,311	223,915	-3%
<b>2202 - PUBLIC SAFETY OFFICERS</b>								
Personal Services					1,072,677	1,273,410	1,322,571	
Operating Expenses					22,239	55,950	51,679	
Service Expenses					33,275	55,533	52,131	
Capital Outlay					22,237	5,576	0	
<b>TOTAL</b>	0.00	30.00	0.00	30.00	1,150,428	1,390,469	1,426,381	3%
<b>TOTAL HOMELAND SECURITY</b>								
Personal Service					1,188,958	1,426,816	1,469,741	
Operating Expenses					54,039	88,920	84,649	
Service Expenses					65,304	99,468	95,906	
Capital Expenses					26,689	5,576	0	
Special Events					2,399			
<b>TOTAL</b>	0.00	32.00	0.00	32.00	1,337,389	1,620,780	1,650,296	2%
<b>2100 911 EMERGENCY COMM. CENTER 2701</b>								
Personal Service					1,590,236	1,680,048	1,697,283	
Operating Expenses					31,417	37,725	37,725	
Service Expenses					86,543	135,874	135,874	
Capital Expenses					2,058	6,075	6,075	
<b>TOTAL</b>	3.00	35.50	3.00	35.50	1,710,254	1,859,722	1,876,957	1%
<b>2200 FIRE</b>								
<b>FIRE ADMIN 2301</b>								
Personal Services					446,051	565,309	528,622	
Operating Expenses					16,888	28,361	27,399	
Service Expenses					16,740	37,385	33,748	
Capital Outlay					1,374	0	0	
<b>TOTAL</b>	0.00	7.00	0.00	7.00	481,053	631,055	589,769	-7%
<b>FIRE PREVENTION 2302</b>								
Personal Services					714,827	782,034	815,912	
Operating Expenses					44,674	49,584	50,925	
Service Expenses					53,231	31,718	35,197	
Capital Outlay					65,708	12,600	12,600	
<b>TOTAL</b>	0.00	13.00	0.00	13.00	878,440	875,936	914,034	4%
<b>FIRE SUPPRESSION 2303</b>								
Personal Services					11,446,995	12,291,213	12,306,182	
Operating Expenses					885,883	688,406	705,151	
Service Expenses					1,252,955	1,366,925	1,541,440	
Capital Outlay					188,846	1,067,023	1,111,496	
<b>TOTAL</b>	0.00	241.00	0.00	245.00	13,774,679	15,413,567	15,664,269	2%
<b>FIRE TRAINING 2304</b>								
Personal Services					397,710	409,520	344,764	
Operating Expenses					274,713	41,815	57,935	
Service Expenses					104,200	89,564	85,782	
Capital Outlay					28,523	48,148	45,000	
<b>TOTAL</b>	0.00	6.00	0.00	5.00	805,145	589,147	533,481	-9%
<b>MAINTENANCE 2305</b>								
Personal Services					279,374	255,859	264,465	
Operating Expenses					58,999	187,136	159,900	
Service Expenses					70,609	113,172	115,540	
Capital Outlay					12,002	47,150	73,000	
<b>TOTAL</b>	0.00	5.00	0.00	5.00	420,984	603,317	612,905	2%
<b>FIRE DEPARTMENT</b>								
Personal Services					13,284,957	14,303,935	14,259,945	
Operating Expenses					1,281,157	995,402	1,001,310	
Service Expenses					1,497,735	1,638,764	1,811,707	
Capital Outlay					296,453	1,174,921	1,241,496	
<b>TOTAL</b>	0.00	272.00	0.00	275.00	16,360,301	18,113,022	18,314,458	1%

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	Part Time Equi FY07/08	Full Time Equi FY07/08	Part Time Equi FY08/09	Full Time Equi FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>2300 PARKS &amp; RECREATION</b>								
<b>1115 YOUTH COORD</b>								
Personal Service					78,302	77,837	78,491	
Operating Expenses					675	3,365	3,365	
Service Expenses					9,103	20,592	19,938	
Capital Expenses					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>88,080</b>	<b>101,794</b>	<b>101,794</b>	<b>0%</b>
<b>5101 PARKS &amp; RECREATION ADMIN</b>								
Personal Services					634,318	714,855	619,766	
Operating Expenses					38,314	41,850	41,850	
Service Expenses					684,530	389,388	395,388	
Capital Outlay					3,224	6,000	0	
<b>TOTAL</b>	<b>0.00</b>	<b>10.75</b>	<b>0.00</b>	<b>10.75</b>	<b>1,360,386</b>	<b>1,152,093</b>	<b>1,057,004</b>	<b>-8%</b>
<b>5102,5103,5104 - PARKS</b>								
Personal Services					2,176,944	2,221,501	2,280,832	
Operating Expenses					199,618	200,328	185,010	
Service Expenses					418,842	332,409	267,485	
Capital Outlay					46,422	49,460	49,460	
<b>TOTAL</b>	<b>0.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>	<b>2,841,826</b>	<b>2,803,698</b>	<b>2,782,787</b>	<b>-1%</b>
<b>5105 RECREATION ATHLETICS</b>								
Personal Services					242,914	240,619	244,595	
Operating Expenses					5,767	8,786	8,786	
Service Expenses					55,504	65,483	61,508	
Capital Outlay					1,500	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>305,685</b>	<b>314,888</b>	<b>314,889</b>	<b>0%</b>
<b>5106 RECREATION PROGRAMS</b>								
Personal Services					1,707,254	1,680,830	1,661,743	
Operating Expenses					32,091	32,648	44,632	
Service Expenses					58,237	65,311	46,445	
Capital Outlay					6,004	2,000	4,000	
<b>TOTAL</b>	<b>28.00</b>	<b>32.00</b>	<b>28.00</b>	<b>31.00</b>	<b>1,803,586</b>	<b>1,780,789</b>	<b>1,756,820</b>	<b>-1%</b>
<b>5108 SWIMMING POOLS</b>								
Personal Services					158,562	125,772	124,579	
Operating Expenses					4,495	4,487	11,989	
Service Expenses					1,240	5,000	5,000	
Capital Outlay					3,920	8,300	8,240	
<b>TOTAL</b>	<b>41.00</b>	<b>0.00</b>	<b>46.00</b>	<b>0.00</b>	<b>168,217</b>	<b>141,559</b>	<b>149,808</b>	<b>6%</b>
<b>5109 TENNIS PROGRAM</b>								
Personal Services					145,217	143,503	152,257	
Operating Expenses					3,962	3,525	2,011	
Service Expenses					2,037	7,490	5,250	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>151,216</b>	<b>154,518</b>	<b>159,518</b>	<b>3%</b>
<b>5112 FINLAY PARK</b>								
Personal Services					351,717	348,650	357,783	
Operating Expenses					40,073	43,100	43,100	
Service Expenses					17,749	67,449	67,449	
Capital Outlay					6,300	3,000	3,000	
<b>TOTAL</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>415,839</b>	<b>462,199</b>	<b>471,332</b>	<b>2%</b>
<b>5114 GOLF CENTER</b>								
Personal Services					96,659	108,354	112,491	
Operating Expenses					4,989	4,750	4,750	
Service Expenses					6,357	10,506	10,506	
Capital Outlay					0	11,000	0	
<b>TOTAL</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>108,004</b>	<b>134,610</b>	<b>127,747</b>	<b>-5%</b>
<b>5115 DREW WELLNESS CENTER</b>								
Personal Services					548,062	708,763	757,604	
Operating Expenses					37,222	42,710	37,710	
Service Expenses					109,157	216,860	216,480	
Capital Outlay					50,939	11,100	5,000	
<b>TOTAL</b>	<b>24.00</b>	<b>10.00</b>	<b>21.00</b>	<b>12.00</b>	<b>745,380</b>	<b>979,233</b>	<b>1,016,794</b>	<b>4%</b>
<b>5116 PARK RANGERS</b>								
Personal Services					629,177	787,988	821,127	
Operating Expenses					37,806	48,295	33,562	
Service Expenses					22,120	17,805	15,400	
Capital Outlay					33,271	16,000	0	
<b>TOTAL</b>	<b>0.00</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>	<b>722,374</b>	<b>870,088</b>	<b>870,089</b>	<b>0%</b>
<b>TOTAL PARKS &amp; RECREATION</b>								
Personal Services					6,769,126	7,158,672	7,211,268	
Operating Expenses					405,013	433,844	416,765	
Service Expenses					1,384,876	1,198,093	1,110,849	
Capital Outlay					122,210	104,860	69,700	
<b>TOTAL</b>	<b>95.00</b>	<b>156.75</b>	<b>99.00</b>	<b>158.75</b>	<b>8,681,225</b>	<b>8,895,469</b>	<b>8,808,582</b>	<b>-1%</b>
<b>2400 PUBLIC WORKS</b>								
<b>1124 PUBLIC WORKS ADMIN</b>								
Personal Service					254,456	295,447	254,278	
Operating Expenses					9,188	26,337	39,332	
Service Expenses					61,529	119,024	131,574	
Capital Expenses					5,199	5,000	14,500	
<b>TOTAL</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>330,372</b>	<b>445,808</b>	<b>439,684</b>	<b>-1%</b>
<b>1213, 1216, 1217 FORESTRY &amp; BEAUTIFICATION</b>								
Personal Service					1,232,191	1,562,269	1,562,267	
Operating Expenses					157,979	240,061	240,061	
Service Expenses					257,041	380,687	380,687	
Capital Expenses					6,296	29,100	29,100	
<b>TOTAL</b>	<b>0.00</b>	<b>43.00</b>	<b>0.00</b>	<b>43.00</b>	<b>1,653,507</b>	<b>2,212,117</b>	<b>2,212,115</b>	<b>0%</b>
<b>2101 ANIMAL CONTROL</b>								
Personal Service					781,494	863,896	866,044	
Operating Expenses					123,228	126,927	138,283	
Service Expenses					144,017	140,271	141,771	
Capital Expenses					0	15,000	0	
<b>TOTAL</b>	<b>0.00</b>	<b>23.00</b>	<b>0.00</b>	<b>23.00</b>	<b>1,048,739</b>	<b>1,146,094</b>	<b>1,146,098</b>	<b>0%</b>
<b>3201 STREETS &amp; SIDEWALKS</b>								
Personal Service					975,458	1,161,536	1,158,044	
Operating Expenses					205,876	195,896	195,896	
Service Expenses					162,336	134,923	138,415	
Capital Expenses					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>1,343,670</b>	<b>1,492,355</b>	<b>1,492,355</b>	<b>0%</b>

\*Unaudited figures may not reflect complete and final entries or adjustments.  
\*Actual expenditures may also include prior year carry forwards.

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>3203 TRAFFIC ENGINEERING</b>								
Personal Service					226,902	220,099	226,228	
Operating Expenses					7,249	7,113	7,113	
Service Expenses					10,300	12,898	12,898	
Capital Expenses					15,170	0	0	
<b>TOTAL</b>	0.00	3.00	0.00	3.00	<b>259,621</b>	<b>240,110</b>	<b>246,239</b>	3%
<b>3204 TRAFFIC OPS/ 3205 LIGHTING</b>								
Personal Service					939,228	1,078,079	1,078,080	
Operating Expenses					136,173	159,229	159,229	
Service Expenses					789,318	1,370,369	1,370,369	
Capital Expenses					36,261	87,929	87,929	
<b>TOTAL</b>	0.00	20.00	0.00	20.00	<b>1,900,980</b>	<b>2,695,606</b>	<b>2,695,607</b>	0%
<b>4401-4409 SOLID WASTE</b>								
Personal Service					4,767,099	5,085,940	5,085,940	
Operating Expenses					987,361	1,059,179	1,059,182	
Service Expenses					3,489,353	3,537,405	3,537,405	
Capital Expenses					125,052	34,200	184,200	
<b>TOTAL</b>	0.00	132.00	0.00	132.00	<b>9,368,865</b>	<b>9,716,724</b>	<b>9,866,727</b>	2%
<b>TOTAL PUBLIC WORKS</b>								
Personal Service					9,176,828	10,267,266	10,230,881	
Operating Expenses					1,627,054	1,814,742	1,839,096	
Service Expenses					4,913,894	5,695,577	5,713,119	
Capital Expenses					187,978	171,229	315,229	
<b>TOTAL</b>	0.00	255.00	0.00	255.00	<b>15,905,754</b>	<b>17,948,814</b>	<b>18,098,825</b>	1%
<b>2600 GENERAL SERVICES</b>								
<b>1202 GENERAL SERVICES ADMIN</b>								
Personal Services					0	102,953	104,024	
Operating Expenses					0	1,950	1,950	
Service Expenses					0	5,001	5,241	
Capital Outlay					0	3,100	1,789	
<b>TOTAL</b>	0.00	1.00	0.00	1.00	<b>0</b>	<b>113,004</b>	<b>113,004</b>	0%
<b>1201 PUBLIC BLDGS/SUPPORT SRVCS</b>								
Personal Services					228,416	242,727	241,365	
Operating Expenses					49,778	57,800	57,800	
Service Expenses					816,681	979,461	979,461	
Capital Outlay					49,782	51,500	51,500	
<b>TOTAL</b>	0.00	4.00	0.00	4.00	<b>1,144,657</b>	<b>1,331,488</b>	<b>1,330,126</b>	0%
<b>2700 INFORMATION TECHNOLOGY</b>								
<b>1120 INFORMATION TECHNOLOGY</b>								
Personal Services					956,577	1,393,281	1,495,689	
Operating Expenses					0	166,383	79,364	
Service Expenses					490,338	692,936	853,865	
Capital Outlay					454,204	405,902	229,594	
<b>TOTAL</b>	3.00	22.00	3.00	22.00	<b>1,901,119</b>	<b>2,658,502</b>	<b>2,658,512</b>	0%
<b>TOTAL GENERAL FUND</b>								
Personal Service					62,763,102	68,060,758	69,029,877	1%
Operating Expenses					5,572,526	5,636,764	5,530,792	-2%
Service Expenses					12,147,951	14,247,333	15,116,990	6%
Capital Expenses					2,014,040	3,197,241	2,945,268	-8%
Non-departmental Expenses					7,729,226	8,373,826	12,231,524	46%
<b>TOTAL GENERAL FUND</b>	<b>139.00</b>	<b>1,365.50</b>	<b>146.00</b>	<b>1,377.50</b>	<b>90,276,113</b>	<b>99,515,922</b>	<b>104,854,451</b>	5%

\*Unaudited figures may not reflect complete and final entries or adjustments.  
\*Actual expenditures may also include prior year carry forwards.

CITY OF COLUMBIA

FY 08/09 GENERAL CAPITAL PROJECTS & MAJOR MAINTENANCE - GENERAL FUND

REVISED 05/23/08

FY 08/09 PROPOSED GENERAL FUND BUDGET FOR CAPITAL PROJECTS									
		\$500,000							
DEPT/DIV	LOCATION	DESCRIPTION	TYPE	FY 08/09	YEAR 2 FY 09/10	YEAR 3 FY 10/11	YEAR 4 FY 11/12	YEAR 5 FY 12/13	TOTAL
<b>GENERAL FUND REQUESTED</b>									
<b>Fire</b>									
Fire/ Logistics	To be determined	Relocate to a larger fire logistic building	Land/structures	\$1,000,000					\$1,000,000
Fire/ Suppression	1002 Broad River Rd	Construct Fire Station on Broad River Road	Land/structures	\$2,500,000					\$2,500,000
Fire/ Training	2740 The Boulevard	Construct classroom building with offices	Land/structures	\$3,000,000					\$3,000,000
Fire/ Suppression	1800 Laurel Street	Construct 2 additions to the back of Station 1	Land/structures	\$1,800,000					\$1,800,000
Fire/ Suppression	2740 The Boulevard	Renovation to 1972 fire station	Land/structures	\$400,000					\$400,000
Fire/ Suppression	153 Atlas Road	Renovation to 1980 fire station	Land/structures	\$400,000					\$400,000
Fire/ Suppression	Broad River Road near Beauty Rd	Relocate Station near Broad River Rd & Beauty Rd	Land/structures	\$250,000					\$250,000
Fire/ Suppression	Gamer's Ferry Road	Construct Fire Station near the VA Hospital	Land/structures	\$300,000	\$2,575,000	\$2,750,000			\$3,050,000
Fire/ Suppression	Mallet Hill Road	Construct Fire Station near Mallet Hill Court	Land/structures	\$400,000	\$2,575,000	\$2,750,000	\$2,830,000		\$3,230,000
<b>TOTAL FIRE</b>				<b>\$10,050,000</b>	<b>\$2,575,000</b>	<b>\$2,750,000</b>	<b>\$2,830,000</b>	<b>\$0</b>	<b>\$18,205,000</b>
<b>General Services</b>									
Support Services	Industrial Pk. Fire	Replace roof system for fire station	Major maintenance	\$47,800					\$47,800
Support Services	City Hall/ 1737 Main St	Renovations	Major maintenance	\$2,000,000					\$4,000,000
Support Services	City Facilities	Backup Building generator	Mach/Furnish/Equip	\$75,000	\$200,000		\$100,000		\$610,000
Support Services	Various Roads	Elastomeric Coating for Public Facilities	Major maintenance	\$105,099	\$112,368	\$103,429	\$114,306	\$108,069	\$543,271
Support Services	13 City Buildings	Repair sprinkler system	Major maintenance	\$75,000	\$50,000	\$60,000			\$185,000
Support Services	1136 Washington St	Elevator Upgrades	Major maintenance	\$450,000					\$450,000
Support Services	1225 Laurel St	Purification of cooling towers	Major maintenance	\$54,000					\$54,000
Support Services	1900 & 1924 Calhoun/1737 Main	Alarm Systems	Major maintenance	\$36,000	\$12,000	\$12,000	\$12,000		\$84,000
<b>TOTAL GENERAL SERVICES</b>				<b>\$2,842,899</b>	<b>\$2,409,368</b>	<b>\$375,429</b>	<b>\$226,306</b>	<b>\$120,069</b>	<b>\$5,974,071</b>
<b>Public Works</b>									
Public Works	City Limits	Citywide Road Improvements/resurfacing	Major maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		\$5,000,000
Public Works	City Limits	Elimination of tripping Hazards on sidewalks	Major maintenance	\$30,000	\$20,000	\$20,000	\$20,000		\$120,000
Public Works	City Limits	Improvements related to ADA specs at intersections	Major maintenance	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000
Public Works	City Limits	Fencing to provide security under bridges	Structures	\$35,000					\$35,000
Public Works	City Limits	Road rebuild Gills Creek	Major maintenance	\$800,000					\$800,000
Public Works	City Limits	Road rebuild of portion of Bower Parkway	Major maintenance	\$1,158,000	\$143,279	\$143,279	\$143,279		\$1,158,000
Public Works	City Limits	Road rebuild -- Bradstone	Major maintenance	\$143,279	\$250,000	\$250,000	\$250,000		\$716,395
Public Works	City Limits	Citywide Sidewalk installations	Major maintenance	\$250,000					\$1,250,000
<b>TOTAL PUBLIC WORKS</b>				<b>\$3,516,279</b>	<b>\$1,513,279</b>	<b>\$1,513,279</b>	<b>\$1,513,279</b>	<b>\$1,513,279</b>	<b>\$9,579,395</b>
<b>Parks &amp; Recreation</b>									
Parks	Parks & Recreation	Tennis Courts resurfacing	Major maintenance	\$820,000					\$820,000
Parks	Parks & Recreation	Light poles - replacements at various athletic fields	Major maintenance	\$520,000					\$520,000
Parks	Various City Parks	Basketball Courts resurfacing	Major maintenance	\$260,000					\$260,000
Park Rangers	Riverfront Park	Little Red Schoolhouse - Renovation of building	Structures	\$20,000					\$20,000
Parks	Various City Parks	Playground equipment - Fairwood, Greenwood, Valeri	Structures	\$150,000					\$150,000
Parks	Various City Parks	Playground equipment - Lorick, Emily Douglas, Sims	Structures	\$150,000					\$150,000
Parks	25 City Parks	Signs for City parks	Structures	\$76,500	\$150,000				\$76,500
Park Rangers	Riverfront Park	Turbine House renovation	Major maintenance	\$20,000					\$20,000
Park Rangers	Riverfront Park	Riverfront Park Repave Entry	Major maintenance	\$24,750					\$24,750
Park Rangers	Riverfront Park	Riverfront Park North End Building maintenance	Major maintenance	\$15,850					\$15,850
Parks	Rosewood South	Owens Southern Storage/ Office Building	Structures	\$10,500					\$10,500
Parks	Various City Parks	Turf/ Plant life	Major maintenance	\$114,000					\$114,000
<b>TOTAL PARKS &amp; RECREATION</b>				<b>\$2,031,600</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,181,600</b>
<b>Miscellaneous</b>									
Council	Winton Avenue	Fencing and clearing of unopened Road	Structure	\$75,000					\$75,000
Council	Drew Wellness Center	Construction for addition of space for day care room	Structure	\$100,000					\$100,000
<b>TOTAL MISCELLANEOUS</b>				<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>
<b>TOTAL FY 08/09 GENERAL CAPITAL PROJECTS &amp; MAJOR MAINTENANCE</b>				<b>\$18,615,778</b>	<b>\$6,657,647</b>	<b>\$4,638,708</b>	<b>\$4,569,585</b>	<b>\$1,633,348</b>	<b>\$35,940,066</b>

**WATER/SEWER OPERATING FUND SUMMARY**  
**FISCAL YEAR 2008/2009**

	<b>UNAUDITED ACTUAL FY 06/07</b>	<b>BUDGET FY 07/08</b>	<b>PROPOSED FY 08/09</b>	
<b><u>REVENUE</u></b>				
WATER SALES	60,241,293	58,078,780	60,628,204	
SEWER SALES	35,776,096	33,260,039	37,329,933	
MISCELLANEOUS REVENUE	43,592	52,300	52,300	
FINES AND FORFEITURES	232,601	250,000	250,000	
INTEREST	2,463,817	2,000,000	2,000,000	
RENTS & PROPERTY	81,588	55,000	55,000	
<b>FUND TOTAL</b>	<b>98,838,987</b>	<b>93,696,119</b>	<b>100,315,437</b>	7.1%
<b><u>EXPENDITURES</u></b>				
<b><u>Operating Departments</u></b>				
CUSTOMER SERVICE	1,315,696	1,478,608	1,556,647	
FINANCE - COLLECTIONS	746,073	806,347	766,212	
FINANCE/WATER ADMINISTRATION	4,151,775	4,431,115	3,996,115	
FIRE HYDRANT MAINTENANCE	359,713	407,661	407,660	
CSO/PUBLIC SAFETY	403,325	504,289	504,290	
PUBLIC WORKS-STREET REPAIR	872,793	1,110,492	1,110,493	
UTILITIES & ENGINEERING	<u>35,719,487</u>	<u>37,973,624</u>	<u>39,325,665</u>	
<b>TOTAL OPERATING</b>	<b>43,568,862</b>	<b>46,712,136</b>	<b>47,667,082</b>	2.0%
<b><u>Non-Operating Departments &amp; Non-Departmental</u></b>				
OFFICE OF BUSINESS OPPORTUNITIES	231,983	272,209	266,315	
GENERAL SERVICES PUBLIC BLDGS.	973,949	1,569,859	1,567,060	
GIS MANAGEMENT	747,111	806,734	706,735	
ECONOMIC DEV DEPARTMENT	740,127	819,290	815,403	
PUBLIC RELATIONS	24,286	48,600	48,600	
ECONOMIC DEV CONTINGENCY	603,287	657,000	657,000	
CITY CENTER PARTNERSHIP	70,000	70,000	70,000	
INTEGRATED SOFTWARE & TECH. REPLACEMENTS	319,500	319,500	319,500	
TECHNOLOGY REPLACEMENTS	50,000	30,500	0	
RETIREE BENEFITS & GENERAL INSURANCE	100,301	980,144	980,144	
COLA & MERITS	0	21,023	750,000	
NON-DEPARTMENTAL	9,750	35,000	35,000	
<b>TOTAL NON-OPERATING &amp; NON-DEPARTMENTAL</b>	<b>4,085,294</b>	<b>5,629,859</b>	<b>6,215,757</b>	
<b>TOTAL EXPENDITURES</b>	<b>48,356,933</b>	<b>52,341,995</b>	<b>53,882,839</b>	2.9%
<b>NET FUND BALANCE</b>	<b>50,482,054</b>	<b>41,354,124</b>	<b>46,432,598</b>	12.3%
<b><u>OTHER FINANCING SOURCES &amp; USES</u></b>				
TO GENERAL FUND	(4,500,000)	(4,500,000)	(3,000,000)	-33.3%
TO DEVELOPMENT CORPORATIONS	(863,442)	(978,732)	(1,053,522)	7.6%
TO WATER/SEWER CAPITAL IMPROVEMENT PROGRAM	(19,229,628)	(16,932,899)	(22,230,272)	31.3%
TO CAPITAL PROJECTS (STREETSCAPING)	(1,857,820)	(1,857,820)	(1,857,820)	0.0%
TO DEBT SERVICE	(17,165,334)	(18,084,673)	(19,290,984)	6.7%
FM PRIOR YEAR UN-APPROPRIATED SURPLUS		1,000,000	1,000,000	0.0%
<b>TOTAL TRANSFERS</b>	<b>(43,616,224)</b>	<b>(41,354,124)</b>	<b>(46,432,598)</b>	12.3%
<b>BALANCE (Revenues less Expenditures)</b>	<b>6,865,830</b>	<b>0</b>	<b>0</b>	
<b>TOTAL BUDGET</b>	<b>91,973,157</b>	<b>94,696,119</b>	<b>101,315,437</b>	7.0%

**STORM WATER OPERATING SUMMARY  
FISCAL YEAR 2008/2009**

SOURCE	UNAUDITED ACTUAL FY 06/07	BUDGET FY 07/08	PROPOSED FY 08/09	% CHANGE
<b>REVENUE</b>				
STORM WATER SURCHARGE	3,982,151	3,930,300	4,800,000	22%
<b>FUND TOTAL</b>	<b>3,982,151</b>	<b>3,930,300</b>	<b>4,800,000</b>	
<b>EXPENDITURES</b>				
OPERATIONS	120,189	216,900	409,399	
ENGINEERING	212,230	330,158	344,770	
REAL ESTATE	67,509	78,856	88,511	
UTILITY INSPECTIONS	116,451	120,557	296,022	
PUBLIC WORKS -STREETS & STORM DRAINS	881,865	1,314,417	1,516,795	
COLA & MERITS ( <i>remaining after dept. allocation</i> )	0	4,732	75,000	
CONTINGENCY	0	24,680	0	
<b>TOTAL EXPENDITURES</b>	<b>1,398,245</b>	<b>2,090,300</b>	<b>2,730,498</b>	31%
<b>NET FUND BALANCE</b>	<b>2,583,906</b>	<b>1,840,000</b>	<b>2,069,502</b>	
<b>OTHER FINANCING USES &amp; SOURCES</b>				
TO STORM WATER CAPITAL PROJECTS	(2,499,500)	(2,840,000)	(3,069,502)	
FM GENERAL FUND	1,000,000	1,000,000	1,000,000	
<b>TOTAL OTHER FUNDS</b>	<b>(1,499,500)</b>	<b>(1,840,000)</b>	<b>(2,069,502)</b>	12%
<b>BALANCE (<i>Revenues less Expenditures</i>)</b>	<b>1,084,406</b>	<b>0</b>	<b>0</b>	
<b>TOTAL BUDGET</b>	<b>4,982,151</b>	<b>4,930,300</b>	<b>5,800,000</b>	18%

**PARKING OPERATING FUND SUMMARY  
FISCAL YEAR 2008/2009**

SOURCE	BUDGET FY 06/07	ACTUAL FY 06/07	BUDGET FY 07/08	REQUESTED FY 08/09
<b><u>REVENUES</u></b>				
STREET PARKING METERS	1,900,000	2,093,873	2,000,000	2,100,000
PARKING GARAGES	2,258,600	2,108,837	2,556,100	2,556,600
PARKING LOTS	75,000	10,907	68,500	135,000
IN-OUT PARKING	50,000	55,224	55,000	55,000
PARKING METER BAG FEE	15,000	46,210	25,000	30,000
MISCELLANEOUS REVENUE	200,000	47,583	103,235	50,000
VALIDATIONS	45,000	51,745	47,500	48,000
NON-MOVING VIOLATIONS	1,550,000	1,803,844	1,650,000	1,750,000
RENT	10,000	74,806	5,200	0
INTEREST REVENUE	0	(65,339)	100,000	50,000
<b>TOTAL REVENUES</b>	<b>6,103,600</b>	<b>6,227,690</b>	<b>6,610,535</b>	<b>6,774,600</b>
<b><u>EXPENDITURES</u></b>				
PARKING ADMINISTRATION				558,801
PARKING COLLECTIONS	108,714	90,636	120,479	119,824
PARKING ENFORCEMENT	767,623	722,271	823,998	768,452
PARKING MAINTENANCE	434,447	402,152	435,068	431,136
ARSENAL HILL GARAGE	34,700	18,121	38,524	37,200
LADY ST. GARAGE	308,342	271,014	385,378	114,043
RIVERFRONT GARAGE	18,650	2,317	21,530	18,030
SUMTER ST. GARAGE	154,954	108,775	168,547	143,859
TAYLOR ST. GARAGE	242,403	165,580	266,596	268,610
WASHINGTON ST. GARAGE	125,541	107,243	125,863	112,742
PARK STREET GARAGE	96,712	36,855	150,398	74,400
<b><u>Non-Departmental</u></b>				
DEBT SERVICE	2,915,384	2,915,384	3,169,154	3,168,322
EMPLOYEE TUITION PROGRAM	5,000	2,000	5,000	5,000
INSURANCE PREMIUMS		0	50,000	50,000
CONTRIBUTION TO RTA	90,000	90,000	90,000	90,000
INTEGRATED SOFTWARE/TECHNOLOGY	60,000	60,000	60,000	60,000
<b>TOTAL EXPENDITURES</b>	<b>5,403,600</b>	<b>4,992,348</b>	<b>5,910,535</b>	<b>6,020,419</b>
<b>NET FUND BALANCE</b>	<b>700,000</b>	<b>1,235,342</b>	<b>700,000</b>	<b>754,181</b>
<b><u>OTHER FINANCING USES &amp; SOURCES</u></b>				
TO GENERAL FUND	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
FROM PRIOR YEAR UN-APPROPRIATED SURPLU	300,000	300,000	300,000	300,000
<b>TOTAL OTHER FUNDS</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(700,000)</b>
<b>BALANCE (Revenues less Expenditures)</b>	<b>0</b>	<b>535,342</b>	<b>0</b>	<b>54,181</b>
<b>TOTAL BUDGET</b>	<b>6,403,600</b>	<b>6,527,690</b>	<b>6,910,535</b>	<b>7,074,600</b>
<b>TOTAL EXPENDITURES</b>	6,403,600	5,992,348	6,910,535	7,020,419
<b>TOTAL REVENUES</b>	6,403,600	6,527,690	6,910,535	7,074,600

**CITY OF COLUMBIA  
FY 07/08 PARKING REVENUES**

<b>PARKING OPERATING FUND</b>	<b>ACTUAL FY 06/07</b>	<b>BUDGET FY07/08</b>	<b>PROPOSED FY08/09</b>	<b>Percent Change</b>
<b>STREET PARKING METERS</b>	<b>2,093,873</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>5.0%</b>
TAYLOR ST. GARAGE	96,574	82,500	96,000	
WASHINGTON ST. GARAGE	327,286	220,000	200,000	
SUMTER ST. GARAGE	742,539	800,000	865,000	
LADY ST. GARAGE	857,672	950,000	975,000	
PARK ST. GARAGE	491	460,000	375,000	
RIVERFRONT GARAGE	-	3,600	3,600	
ARSENAL HILL GARAGE	37,288	40,000	42,000	
LINCOLN STREET GARAGE			<u>70,000</u>	
<b>TOTAL GARAGES</b>	<b>2,061,849</b>	<b>2,556,100</b>	<b>2,626,600</b>	<b>2.8%</b>
COLISEUM LOT	840			
COLISEUM LOT EVENTS	617			
COLISEUM LOT-SCDMV				
BLANDING ST. LOT	9,450	38,500	35,000	
OTHER LOTS				
PLEASANT LOT	10,660	0		
1700 TAYLOR LOT Sumter II	36,328	<u>30,000</u>	30,000	
<b>TOTAL PARKING LOTS</b>	<b>57,895</b>	<b>68,500</b>	<b>65,000</b>	<b>-5.1%</b>
<b>PARKING VALIDATIONS</b>	<b>51,745</b>	<b>47,500</b>	<b>48,000</b>	<b>1.1%</b>
<b>IN-OUT PARKING</b>	<b>55,224</b>	<b>55,000</b>	<b>55,000</b>	<b>0.0%</b>
<b>PARKING METER BAG FEE</b>	<b>46,210</b>	<b>25,000</b>	<b>30,000</b>	<b>20.0%</b>
<b>NON-MOVING VIOLATIONS</b>	<b>1,803,844</b>	<b>1,650,000</b>	<b>1,750,000</b>	<b>6.1%</b>
RETURN CHECK COLLECT.				
REIMB. PROPERTY DAMAGE				
CRW COLLECTIONS				
CRW CITY COLLECTIONS	43,542	103,235	50,000	
<b>TOTAL MISC. REVENUE</b>	<b>43,542</b>	<b>103,235</b>	<b>50,000</b>	<b>-51.6%</b>
INTEREST ON INVESTMENT GEN FUND				
INTEREST ON PARKING OPER GENERAL		100,000	50,000	
INTEREST ON CUSHION-PARK. REG.				
INTEREST GAIN/LOSS COST/MARKET				
ACCRUED INTEREST				
INTEREST INVEST CUSHION PK REG				
INTEREST INVEST GAIN LOSS COST		<u>0</u>		
<b>TOTAL INTEREST REVENUES</b>	<b>0</b>	<b>100,000</b>	<b>50,000</b>	<b>-50.0%</b>
<b>GAIN ON SALE OF PROPERTY</b>				
RENT DAMONS		5,200		
RENT WASHINGTON SQUARE		0		
RENT - OFFICES AT LINCOLN GARAGE			22,950	
<b>TOTAL FOR RENT</b>	<b>0</b>	<b>5,200</b>	<b>22,950</b>	<b>341.3%</b>
<b>UNAPPROPRIATED SURPLUS TRANSFER</b>		<b>300,000</b>	<b>300,000</b>	<b>0.0%</b>
<b>TOTAL PARKING OPERATING FUND</b>	<b>6,214,183</b>	<b>6,910,535</b>	<b>7,097,550</b>	<b>2.7%</b>

\*Unaudited figures may not reflect complete and final entries. FY 07/08 APPROVED BUDGET

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>531 PARKING FUND</b>								
<b>FINANCE 1600</b>								
<b>1411 PARKING TICKETS</b>								
Personal Services					37,267	39,509	38,904	-2%
Operating Expenses					5,111	9,700	9,650	-1%
Service Expenses					5,787	71,270	71,270	0%
Capital Outlay					42,471	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>90,636</b>	<b>120,479</b>	<b>119,824</b>	<b>-1%</b>
<b>PARKING OPERATIONS 3800</b>								
<b>PARKING ADMINISTRATION</b>								
Personal Services							360,250	
Operating Expenses							11,345	
Service Expenses							187,206	
Capital Outlay							0	
<b>TOTAL</b>				<b>6.00</b>			<b>558,801</b>	
<b>2413 PARKING ENFORC</b>								
Personal Services					673,273	743,700	665,672	-10%
Operating Expenses					39,499	53,400	54,330	2%
Service Expenses					9,499	10,050	9,450	-6%
Capital Outlay					0	16,848	39,000	131%
<b>TOTAL</b>	<b>1.00</b>	<b>18.20</b>		<b>18.00</b>	<b>722,271</b>	<b>823,998</b>	<b>768,452</b>	<b>-7%</b>
<b>2501 PARKING METERS/MAINTENANCE</b>								
Personal Services					255,259	324,866	300,156	-8%
Operating Expenses					117,846	75,422	73,450	-3%
Service Expenses					29,047	34,780	37,530	8%
Capital Outlay					0	0	20,000	
<b>TOTAL</b>	<b>0.00</b>	<b>8.20</b>		<b>8.00</b>	<b>402,152</b>	<b>435,068</b>	<b>431,136</b>	<b>-1%</b>
<b>3103 ARSENAL HILL</b>								
Personal Services					0	0	0	
Operating Expenses					140	400	500	25%
Service Expenses					17,981	38,124	36,700	-4%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>18,121</b>	<b>38,524</b>	<b>37,200</b>	<b>-3%</b>
<b>3104 LADY ST.</b>								
Personal Services					224,054	226,030	72,532	-68%
Operating Expenses					1,310	1,098	951	-13%
Service Expenses					45,650	158,250	40,560	-74%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>4.63</b>		<b>2.00</b>	<b>271,014</b>	<b>385,378</b>	<b>114,043</b>	<b>-70%</b>
<b>3105 RIVERFRONT GARAGE</b>								
Personal Services					0	0	0	
Operating Expenses					0	350	350	0%
Service Expenses					2,317	21,180	17,680	-17%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>2,317</b>	<b>21,530</b>	<b>18,030</b>	<b>-16%</b>
<b>3106 SUMTER ST.</b>								
Personal Services					60,064	81,254	75,808	-7%
Operating Expenses					11,909	10,693	1,501	-86%
Service Expenses					36,802	76,600	66,550	-13%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>1.40</b>	<b>2.10</b>		<b>2.00</b>	<b>108,775</b>	<b>168,547</b>	<b>143,859</b>	<b>-15%</b>
<b>3107 TAYLOR ST GAR</b>								
Personal Services					124,242	156,591	178,649	14%
Operating Expenses					8,193	28,325	30,381	7%
Service Expenses					33,145	63,580	59,580	-6%
Capital Outlay					0	18,100	0	-100%
<b>TOTAL</b>	<b>0.00</b>	<b>4.10</b>		<b>5.00</b>	<b>165,580</b>	<b>266,596</b>	<b>268,610</b>	<b>1%</b>
<b>3108 WASHINGTON ST.</b>								
Personal Services					88,507	85,535	76,481	-11%
Operating Expenses					1,947	1,048	901	-14%
Service Expenses					16,789	39,280	35,360	-10%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.43</b>		<b>2.00</b>	<b>107,243</b>	<b>125,863</b>	<b>112,742</b>	<b>-10%</b>
<b>3109 PENDLETON ST GARAGE</b>								
Personal Services					27,718	79,122	0	-100%
Operating Expenses					8,141	7,185	4,000	-44%
Service Expenses					996	64,091	70,400	10%
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>		<b>0.00</b>	<b>36,855</b>	<b>150,398</b>	<b>74,400</b>	<b>-51%</b>
<b>31 LINCOLN ST GARAGE</b>								
Personal Services					0		77,378	
Operating Expenses					0		7,135	
Service Expenses					0		24,580	
Capital Outlay					0		15,000	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>		<b>3.00</b>	<b>0</b>	<b>0</b>	<b>124,093</b>	
<b>TOTAL PARKING OPERATIONS</b>								
Personal Services					1,453,117	1,697,098	1,806,926	6%
Operating Expenses					188,985	177,921	184,844	4%
Service Expenses					192,226	505,935	585,596	16%
Capital Outlay					0	34,948	74,000	112%
<b>TOTAL</b>	<b>0.00</b>	<b>43.00</b>	<b>0.00</b>	<b>43.00</b>	<b>1,834,328</b>	<b>2,415,902</b>	<b>2,651,366</b>	<b>10%</b>
<b>PARKING FUND TRANSFERS OUT</b>								
TRANSF TO GEN FUND					1,000,000	1,000,000	1,000,000	0%
DEBT SERVICE					2,915,384	3,169,154	3,168,322	0%
INTEGRATED SOFTWARE/TECH CONT					60,000	60,000	60,000	0%
<b>TOTAL TRANSFERS</b>					<b>3,975,384</b>	<b>4,229,154</b>	<b>4,228,322</b>	<b>0%</b>
<b>PARKING NON-DEPARTMENTAL</b>								
COLA & MERITS						0	54,181	
EMPLOYEE TUITION PROG					2,000	5,000	5,000	0%
INSURANCE						50,000	50,000	0%
RTA CONTRIBUTION					90,000	90,000	90,000	0%
<b>TOTAL NON DEPARTMENTAL</b>					<b>112,537</b>	<b>145,000</b>	<b>199,181</b>	<b>37%</b>
<b>PARKING TOTAL</b>								
Personal Services					1,490,384	1,736,607	1,845,830	6%
Operating Expenses					194,096	187,621	194,494	4%
Service Expenses					198,013	577,205	656,866	14%
Capital Outlay					42,471	34,948	74,000	112%
Non-departmental					4,087,921	4,374,154	4,427,503	1%
<b>TOTAL PARKING</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>	<b>44.00</b>	<b>6,012,885</b>	<b>6,910,535</b>	<b>7,198,693</b>	<b>4%</b>

\*Unaudited figures may not reflect complete and final entries or adjustments.  
\*Actual expenditures may also include prior year carry forwards.

	Part Time Equi. FY07/08	Full Time Equi. FY07/08	Part Time Equi. FY08/09	Full Time Equi. FY08/09	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
<b>531 PARKING FUND</b>								
<b>FINANCE 1600</b>								
<b>1411 PARKING TICKETS</b>								
Personal Services					37,267	39,509	38,904	
Operating Expenses					5,111	9,700	9,650	
Service Expenses					5,787	71,270	71,270	
Capital Outlay					42,471	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>90,636</b>	<b>120,479</b>	<b>119,824</b>	<b>-1%</b>
<b>PARKING OPERATIONS 3800</b>								
<b>PARKING ADMINISTRATION</b>								
Personal Services							360,250	
Operating Expenses							11,345	
Service Expenses							187,206	
Capital Outlay							0	
<b>TOTAL</b>				<b>6.00</b>			<b>558,801</b>	
<b>2413 PARKING ENFORC</b>								
Personal Services					673,273	743,700	665,672	
Operating Expenses					39,499	53,400	54,330	
Service Expenses					9,499	10,050	9,450	
Capital Outlay					0	16,848	39,000	
<b>TOTAL</b>	<b>1.00</b>	<b>18.20</b>		<b>18.00</b>	<b>722,271</b>	<b>823,998</b>	<b>768,452</b>	<b>-7%</b>
<b>2501 PARKING METERS/MAINTENANCE</b>								
Personal Services					255,259	324,866	300,156	
Operating Expenses					117,846	75,422	73,450	
Service Expenses					29,047	34,780	37,530	
Capital Outlay					0	0	20,000	
<b>TOTAL</b>	<b>0.00</b>	<b>8.20</b>		<b>8.00</b>	<b>402,152</b>	<b>435,068</b>	<b>431,136</b>	<b>-1%</b>
<b>3103 ARSENAL HILL</b>								
Personal Services					0	0	0	
Operating Expenses					140	400	500	
Service Expenses					17,981	38,124	36,700	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>18,121</b>	<b>38,524</b>	<b>37,200</b>	<b>-3%</b>
<b>3104 LADY ST.</b>								
Personal Services					224,054	226,030	72,532	
Operating Expenses					1,310	1,098	951	
Service Expenses					45,650	158,250	40,560	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>4.63</b>		<b>2.00</b>	<b>271,014</b>	<b>385,378</b>	<b>114,043</b>	<b>-70%</b>
<b>3105 RIVERFRONT GARAGE</b>								
Personal Services					0	0	0	
Operating Expenses					0	350	350	
Service Expenses					2,317	21,180	17,680	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>2,317</b>	<b>21,530</b>	<b>18,030</b>	<b>-16%</b>
<b>3106 SUMTER ST.</b>								
Personal Services					60,064	81,254	75,808	
Operating Expenses					11,909	10,693	1,501	
Service Expenses					36,802	76,600	66,550	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>1.40</b>	<b>2.10</b>		<b>2.00</b>	<b>108,775</b>	<b>168,547</b>	<b>143,859</b>	<b>-15%</b>
<b>3107 TAYLOR ST GAR</b>								
Personal Services					124,242	156,591	178,649	
Operating Expenses					8,193	28,325	30,381	
Service Expenses					33,145	63,580	59,580	
Capital Outlay					0	18,100	0	
<b>TOTAL</b>	<b>0.00</b>	<b>4.10</b>		<b>5.00</b>	<b>165,580</b>	<b>266,596</b>	<b>268,610</b>	<b>1%</b>
<b>3108 WASHINGTON ST.</b>								
Personal Services					88,507	85,535	76,481	
Operating Expenses					1,947	1,048	901	
Service Expenses					16,789	39,280	35,360	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.43</b>		<b>2.00</b>	<b>107,243</b>	<b>125,863</b>	<b>112,742</b>	<b>-10%</b>
<b>3109 PENDLETON ST GARAGE</b>								
Personal Services					27,718	79,122	0	
Operating Expenses					8,141	7,185	4,000	
Service Expenses					996	64,091	70,400	
Capital Outlay					0	0	0	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>		<b>0.00</b>	<b>36,855</b>	<b>150,398</b>	<b>74,400</b>	<b>-51%</b>
<b>31 LINCOLN ST GARAGE</b>								
Personal Services					0	0	77,378	
Operating Expenses					0	0	7,135	
Service Expenses					0	0	24,580	
Capital Outlay					0	0	15,000	
<b>TOTAL</b>	<b>0.00</b>	<b>2.00</b>		<b>3.00</b>	<b>0</b>	<b>0</b>	<b>124,093</b>	
<b>TOTAL PARKING OPERATIONS</b>								
Personal Services					1,453,117	1,697,098	1,806,926	
Operating Expenses					188,985	177,921	184,844	
Service Expenses					192,226	505,935	585,596	
Capital Outlay					0	34,948	74,000	
<b>TOTAL</b>	<b>0.00</b>	<b>43.00</b>	<b>0.00</b>	<b>43.00</b>	<b>1,834,328</b>	<b>2,415,902</b>	<b>2,651,366</b>	<b>10%</b>
<b>PARKING FUND TRANSFERS OUT</b>								
TRANSF TO GEN FUND					1,000,000	1,000,000	1,000,000	
DEBT SERVICE					2,915,384	3,169,154	3,168,322	
INTEGRATED SOFTWARE/TECH CONT					60,000	60,000	60,000	
<b>TOTAL TRANSFERS</b>					<b>3,975,384</b>	<b>4,229,154</b>	<b>4,228,322</b>	<b>0%</b>
<b>PARKING NON-DEPARTMENTAL</b>								
COLA & MERITS						0	43,038	
EMPLOYEE TUITION PROG					2,000	5,000	5,000	
INSURANCE							50,000	
RTA CONTRIBUTION					90,000	90,000		
<b>TOTAL NON DEPARTMENTAL</b>					<b>112,537</b>	<b>145,000</b>	<b>98,038</b>	<b>-32%</b>
<b>PARKING TOTAL</b>								
Personal Services					1,490,384	1,736,607	1,845,830	6%
Operating Expenses					194,096	187,621	194,494	4%
Service Expenses					198,013	577,205	656,866	14%
Capital Outlay					42,471	34,948	74,000	112%
Non-departmental					4,087,921	4,374,154	4,326,360	-1%
<b>TOTAL PARKING</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>	<b>44.00</b>	<b>6,012,885</b>	<b>6,910,535</b>	<b>7,097,550</b>	<b>3%</b>

\*Unaudited figures may not reflect complete and final entries or adjustments.  
\*Actual expenditures may also include prior year carry forwards.

**HOSPITALITY TAX BUDGET SUMMARY  
FISCAL YEAR 2008/2009**

SOURCE	UNAUDITED ACTUAL FY 06/07	BUDGET FY 07/08	PROPOSED FY 08/09
<b>REVENUES</b>			
HOSPITALITY TAX	7,525,539	7,000,000	7,346,500
Fines and Late Fees	46,229		
Miscellaneous			
Interest	(42,593)		
<b>FUND TOTAL</b>	<b>7,529,175</b>	<b>7,000,000</b>	<b>7,346,500</b>
<b>EXPENDITURES</b>			
HOSPITALITY TAX COMMITTEE	2,637,068	2,000,000	2,500,000
DEBT SERVICE	1,700,000	1,704,500	1,700,000
CONVENTION & VISITORS BUREAU	800,000	800,000	
EdVENTURE	495,000	495,000	495,000
COLUMBIA MUSEUM OF ART	675,000	675,000	675,000
HISTORIC COLUMBIA FOUNDATION	391,500	391,500	451,500
Columbia Music Festival Association			225,000
Allen University			250,000
Columbia College			250,000
<b>TOTAL EXPENDITURES</b>	<b>6,706,051</b>	<b>6,200,000</b>	<b>6,546,500</b>
<b>NET FUND BALANCE</b>	<b>823,123</b>	<b>800,000</b>	<b>800,000</b>
<b>TRANSFERS</b>			
TO GENERAL FUND	(800,000)	(800,000)	(800,000)
<b>TOTAL OTHER FUNDS</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>(800,000)</b>
<b>BALANCE (Revenues less Expenditures)</b>	<b>23,123</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>7,506,051</b>	<b>7,000,000</b>	<b>7,346,500</b>

**ACCOMMODATIONS TAX SUMMARY  
FISCAL YEAR 2008/2009**

	<b>UNAUDITED ACTUAL FY 06/07</b>	<b>BUDGET FY 07/08</b>	<b>PROPOSED FY 08/09</b>
<b><u>REVENUES</u></b>			
ACCOMMODATIONS TAX	1,318,945	1,300,000	1,300,000
MISCELLANEOUS REVENUE			
<b>FUND TOTAL</b>	<b>1,318,945</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b><u>EXPENDITURES</u></b>			
ACCOMMODATIONS TAX COMMITTEE			1,275,000
A Better Way		5,000	
Access Leisure	18,000	20,000	
Acercimiento Hispano De Caroli	10,000	12,000	
Alliance for Women @ Cola College		5,000	
Auntie Karen Foundation	2,500	2,500	
Beach Music Association Intl	5,000	5,000	
Benedict College	0	0	
Black Expo	29,000	7,500	
Blues Festival	8,000	8,000	
Burns Foundation		10,000	
Capital Senior Center	1,370	1,400	
Carolina Carillon	15,586		
Celebrate Freedom Foundation	57,450	55,000	
Columbia Action Council	0	20,000	
Columbia Children's Theatre	5,000	7,500	
Columbia Classic Ballet	17,500	17,500	
Columbia City Ballet	20,000	30,000	
Columbia City Jazz	17,500	15,000	
Columbia Film Society		15,000	
Columbia Fire Dept	29,712	50,000	
Columbia International Festival	20,000	20,000	
Columbia Music Festival	40,000	60,000	
Columbia Regional Sports Council	35,000	40,000	
Columbia World Affairs Council	6,000	5,000	
Congaree Vista Guild	10,000	10,000	
Convention & Visitors Bureau	300,000	380,546	
Cultural Council	57,500	30,000	
Eau Claire Community Council		5,000	
Elmwood Park Neighborhood	9,778	12,000	
Epilepsy Foundation	4,879	5,000	
Five Points Ass	47,079	40,000	
Greater Columbia Community Relation	8,000		
Greekfest Carolina	2,500		
Hampton Memorial Wildlife Fund		5,000	
Hoopology	10,000	12,500	
Lake Murray Tourism	50,000	110,000	
Palmetto Classics	29,675	55,450	
Riverbanks Zoo	165,000	50,000	
Rosewood Merchants		2,500	
SC Humanities Council	6,000	7,000	
SC Indian Affairs	4,000	2,500	
South Carolina Philharmonic	12,000	12,000	
South Carolina State Museum	15,000	17,500	
State Guard Foundation		10,000	
Township Auditorium		10,000	
Trustus Theatre	15,000	15,000	
USC Dept. of Physics & Astronomy		3,000	
USC Dept. of Sports & Ent Mgt	20,000	25,000	
USC Tennis	30,000	30,000	
Whaley Street Neighborhood	2,500	2,500	
Workshop Theatre	5,000		
Miscellaneous	65,767	11,104	
<b>TOTAL EXPENSES</b>	<b>1,207,296</b>	<b>1,275,000</b>	<b>1,275,000</b>
<b>NET FUND BALANCE</b>	<b>111,649</b>	<b>25,000</b>	<b>25,000</b>
<b><u>OTHER FINANCING SOURCES &amp; USES</u></b>			
TO GENERAL FUND	(25,000)	(25,000)	(25,000)
<b>TOTAL OTHER FUNDS</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>
<b>BALANCE (Revenues less Expenditures)</b>	<b>86,649</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>1,318,945</b>	<b>1,300,000</b>	<b>1,300,000</b>