



CITY OF COLUMBIA
CITY COUNCIL
FY 2008/2009 BUDGET WORKSHOP
TENATIVE AGENDA

<u>Date</u>	<u>Topic</u>
04/23	Budget Priorities and Citywide Strategic Plan Initiatives General Fund <ul style="list-style-type: none">• Summary• Revenues• Expenditures
04/30	Water & Sewer Fund <ul style="list-style-type: none">▪ Summary▪ Revenues▪ Expenditures Storm Water <ul style="list-style-type: none">▪ Summary▪ Revenues▪ Expenditures
05/05	Parking <ul style="list-style-type: none">• Summary• Revenues• Expenditures Hospitality Tax Accommodations Tax

Additional topics to be covered during work sessions

Business License Rate Comparison
Solid Waste Commercial Collections
Park Renovations Update
GASB 45
Capital Improvement Program

- Energy Audit

CPAC/Green Initiatives
Energy Audit
Historical Comparisons
Annexation Policy



CITY OF COLUMBIA

FY 2008/2009 PROPOSED ANNUAL BUDGET

TO: The Honorable Mayor Coble and City Council **DATE: April 18, 2008**

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

SUBJECT: FY 2008/2009 Proposed Budget - General Fund

Budget Preparation

The proposed FY 08/09 General Fund Budget is \$104,609,451, an overall increase of \$5 million or 5.1%. The budget is in balance. Departments were instructed to prepare their budget requests first keeping within the current year allocations. They were also instructed to prepare a budget reflecting a 5% reduction and the impact it would have on operations. The majority of departments responded that a 5% reduction would result in the elimination of positions, defer capital or reduction in services.

Overall, departments' budgets have been kept close to or in line with current year funding levels. With the rise in operational costs, maintaining budgets at current year levels have a similar impact as a decrease. In order to stay within budgets, departments look for alternative service delivery options and changes in operations to improve efficiencies. It is ever important that focus is given to properly funding our departments that provide services to the citizens and customers of Columbia.

Budget Priorities

Following the March 7th City Council Retreat, staff has identified the priorities as you discussed in relation to the Citywide Strategic Plan. A summary of your comments to the policy directions is provided. As we proceed with discussions on the FY 08/09 Proposed Budget, we will need your direction in terms of identifying an order of priority on this list. We have also provided Funding Priorities as identified through the 2007 Citizen Survey as information relevant to our pending budget discussions.

In anticipation of your setting the priorities, we would like to work with you to the fullest extent possible and in doing so, ask that you consider the following parameters:

- Funding - limited, restricted use and funds already committed.
- Staff limitations – where/how does staff best spend their time and resources to meet priorities of City Council.
- Who provides the service – if there is an agency or organization that already addresses or is required to address a need that the City identifies as a priority, consider building partnerships that utilize the delivery of services already provided by City operations – work off of our strengths.
- Current Commitments – take into consideration the number of projects already in progress or soon to be started, possibly under funded or limited resources.

Citywide Strategic Plan Initiatives/Budget Items

As preparations begin for the development of the FY 08/09 budget, departments are expected to incorporate the city wide Strategic Plan and the four primary goals identified by City Council for the City of Columbia. They are:

CITY COUNCIL GOAL 1 - TO ENHANCE THE QUALITY OF LIFE OF THE CITY OF COLUMBIA FOR ALL CITIZENS, CUSTOMERS AND VISITORS.

Public Safety -Police and fire salary increases, to be phased in over the next three years.

Security Cameras - The security camera consultant is working with staff on making recommendations for designing the system and infrastructure needed for the security camera system. The budget includes the same as current year levels of \$50,000, however please keep in mind that additional funding was recommended from the FY 05/06 surplus. Combined, these funds will be applied towards the Security Camera Committee's recommendations for placement in the City, based on priority. Until we know the results of the consultant's recommendations, we will continue to put away funds for this initiative and seek other funding sources for implementation.

Richland School District 1 & Together We Can - The budget includes the annual commitment towards use of the USC Coliseum for District 1 activities, which has historically been \$40,000. We have added estimated funding for other initiatives for Together We Can based on prior activities and possible events that may be proposed in the coming year as discussed with members of City Council.

CITY COUNCIL GOAL 2 - TO ENHANCE AND PROTECT OUR NATURAL AND BUILT INFRASTRUCTURE

TIF Settlement - To pay back the Water and Sewer fund for defeasing the TIF bonds as agreed to in the TIF settlement with Richland County, we have reduced the transfer from water and sewer by \$1,500,000. The reduction will be applied towards water and sewer capital or operational needs.

Black & Veatch - this will be year two of the two year phasing in of the Indirect Cost Study recommendations to reduce the indirect cost allocation from water and sewer to the General Fund.

General Capital Improvements Program for city owned facilities, buildings and other infrastructure. This will include the street rebuilds, milling/resurfacing and sidewalk constructions or repairs.

Park Renovations - Starting FY 06/07, City Council approved funding for making various park renovations aimed at improving overall park appearances and routine maintenance standards. This coming budget will be year 3 of the three year commitment and staff will provide a report on work that has been completed in these efforts and what is included in the budget for the coming year.

Energy Audit - Last year, City Council commissioned an energy audit for all city buildings and facilities. This audit is under way and is expected to be completed in May. This audit will assist us in defining priorities in addressing energy efficiency and outline anticipated cost savings by implementing the recommendations made from the audit. As we review the General Capital Projects, this audit will provide us with a comprehensive list of all city owned buildings, which will help to prioritize funding based on need and condition of the buildings.

CITY COUNCIL GOAL 3 - TO ENHANCE COLUMBIA'S FUTURE ROLE AS THE FLAGSHIP MUNICIPALITY IN SOUTH CAROLINA THROUGH THE USE OF BEST PRACTICES FOR LOCAL GOVERNMENT OPERATIONS

Historic Preservation - in the fall of 2007, City Council approved the addition of 2 Planner positions for the historic designation efforts. These positions and operating expenses are included in the budget at \$150,000

Municipal Governance - I have discussed with you on a number of occasions, efforts to work with the Municipal Association and other entities to provide recommendations for implementing best practices: Human Resources Assessment \$150,000, Finance/Accounting restructuring, \$200,000; Information Technology Assessment, \$150,000. The assistance will help staff to address operational improvements while being able to maintain daily duties.

CITY COUNCIL GOAL 4 - TO GROW THE CITY'S TAX BASE BY FACILITATING OPPORTUNITIES FOR CITIZENS AND FUTURE GENERATIONS TO REACH THEIR FULL ECONOMIC, SOCIAL AND CULTURAL POTENTIAL

Business License Codes - At the April 2nd City Council meeting, you requested a comparison of the City of Columbia Business License rates to that of our municipalities in the state. We will provide this information for you and would like to discuss the need to move to NAICs codes and replace the business license software.

Business Incentive Initiatives and Marketing There are many requests and recommendations for making creating business incentives, marketing and economic development. The success of Columbia's future and in order to address the goal to grow Columbia's tax base is incumbent upon providing incentives to grow new businesses and help to retain others. Funding is a major issue for creating an incentive plan, but it is also imperative that consensus is reached as to what those incentives should be and setting priorities for our efforts. Suggestions have been made to identify incentives related to the Climate Protection Initiative/Green Business Program to encourage the business community to make changes that are both environmentally friendly to the community and financially beneficial for the business.

Animal Services – As the expansion project moves forward, it will become more important now that ever that a contract is executed with the county regarding the per animal charge to the county for all holding activities. Traditionally, 57% of the animals accepted at the city shelter originated from Richland County. Upon completion of the expansion project, this percentage is likely to increase. Collection of the full amount owed by the county would make a significant impact to the city's budget for animal services.

Solid Waste – Staffs has identified as an option, discontinuing commercial business collection and instead charge a franchise fee to companies who provide this service. Not only would this generate additional revenue, it will free up resources for other collection efforts. The first is our front-end loader commercial collection operation. This service is provided twice per week to the commercial businesses of Columbia. Disposal fees are charged to the customer to cover disposal costs and collection and disposal fees are charges to eleemosynary customers. These charges are to offset the customer being tax exempt and other business paying for their services.

Climate Protection Action Plan Initiatives

In addition, departments were to make efforts to address the goals of the Climate Protection Action Plan. This plan was approved by City Council in May of 2007 and rolled out to department heads shortly thereafter. There are some aspects of the plan that will be implemented over time; however, the majority of the items shall be incorporated into the way daily duties are performed by all employees. As departments prepared their budget requests, they were asked to consider the environmental impact of the requests included in their budget package.

Specifically, departments were given the following guidance in preparing their budgets:

- Departments are encouraged to budget for hybrid vehicles where applicable and to downsize to economy sized vehicles in suitable situations. General Services/Fleet Services will provide input prior to any purchases being made as to options for hybrids or alternative fuel vehicles.
- Departments having fleet consisting of alternate fuel vehicles are required to use alternative fuel in those vehicles.
- Departments are required to justify all take home vehicles. Approval is required for all take home assignments. Approval must be processed through Public Works, General Services and City Manager's office. No one is authorized for a take home vehicle without the proper justifications and approvals.
- Departments are required to consider the use of recycled materials when available and actually use such unless sufficient justification exists for not doing so.
- Departments are required to upgrade to energy efficient lighting and devices when replacing bulbs, exit signs, thermostats, appliances, etc.
- Departments are required to follow LEED guidelines during construction and renovation projects.

The City of Columbia has made a commitment to reduce the emission level produced by city government. In conjunction with such effort, the City is reaching out to the business community, citizens and customers to obtain their support towards Climate Protection. As we proceed towards the upcoming budget year, it is necessary to do so in a manner that honors our commitment and recognizes the impact our efforts can have on our environment. Each effort, whether large or small, is an important measure that must be taken to demonstrate the City's focus on Climate Protection efforts.

Many of these efforts will happen over time and we anticipate being able to demonstrate what departments are doing or have plans to do in the coming budget year.

Revenues and Transfers In

- Proposed \$6.59 million (7.3%) increase in total revenues
- Growth is generated primarily from two sources:
 - Includes revenues generated from TIF district dissolved in December 2007.
 - Includes proposed 3.3 mil tax increase

City of Columbia
FY 2008/2009 PROPOSED BUDGET-GENERAL FUND

- Reflects reduction of \$465,000 in the Indirect Transfer from Water & Sewer as year 2 of phasing in the Black and Veatch Indirect Cost Study.
- Reduction in Transfers from Water & Sewer for reimbursement for providing funding defeasing TIF bonds.

Expenditures and Transfers Out

- Reflects increase of \$4.88 million (5.2%) increase in the total budget.
- Since the budget we provided to you on April 16, we have made changes that we will discuss with you in more detail in the coming budget workshops. To briefly highlight:
 - Funding for Police & Fire Salary increases has been combined with Cost of Living adjustments and will be adjusted following our discussions with you on staff's recommendations for implementation.
 - Adjustments to capital for police and public works.
 - Adjustments have been made for the Office Space Lease of 1225 Lady Street to reflect the City's portion.
 - Adjust the amount for Winter Shelter.

Again, I stress that the budget is in balance. The proposed budget calendar is as follows:

April 23 12:00-4:00	Budget Workshop
April 30 9:00-4:00	Budget Workshop
May 5 9:00 - 1:00	Budget Workshop
May 7	Last City Council meeting before Public Hearing is advertised
May 14	Deadline to submit the Public Hearing Announcement to the newspaper
May 28 9:00 - 1:00	Budget Workshop
June 4	Public Hearing & First Reading

We welcome the opportunity to discuss the budget with you in the coming weeks.



CITY OF COLUMBIA
OPERATIONAL STRATEGIC PLAN
CITY COUNCIL RESPONSES TO POLICY DIRECTIONS

GOAL 1: To enhance the quality of life of the City of Columbia for all citizens, customers and visitors.

Policy Direction: Establish priorities, timeframes, measures and resources.

Mayor Coble

1. Police / Fire Retention Plan
2. Security Cameras
3. 356 Police Officers to 375
4. Gang Assessment
5. Together We Can

Mr. Cromartie

1. Police / Fire Retention (Uniform delivery of services)
2. Together We Can
3. Infrastructure

Mr. Finlay

1. Police / Fire Retention
2. Financial Accounting / Auditing
3. Police Staffing

Mr. Rickenmann

1. Finance
2. Public Safety
3. Public Works

Ms. Sinclair

1. Police / Fire Retention
2. Public Works
3. Code Enforcement

Ms. Devine

1. Police / Fire Retention (salary / leadership career track)
2. Infrastructure
3. Investment in Information Technology (reading meters electronically)

Mr. Davis

1. Safety
2. Infrastructure (Storm drainage)
3. Code Enforcement



CITY OF COLUMBIA

OPERATIONAL STRATEGIC PLAN

CITY COUNCIL RESPONSES TO POLICY DIRECTIONS

GOAL 2: To enhance and protect our natural and built infrastructure.

Policy Direction: Determine the amount of funds to be transferred to the General Fund from the Water & Sewer Fund on an annual basis.

Policy Direction: Consider on going operations and maintenance cost for new projects.

Mayor Coble

1. Supports a transfer if:
 - It meets the existing policy
 - Doesn't affect the city's bond rating
 - Has a Return on Investment
2. Implement Black & Veatch Study Recommendations
3. Maintain current transfer

Mr. Davis

1. Supports reducing transfer
2. Focus on storm drainage

Ms. Devine

1. Supports a transfer
2. Look at the amount of the transfer
3. Would consider a consistent amount

Ms. Sinclair

1. Supports transfer
2. Direct impact on Water and Sewer Revenue
3. Need numbers

Mr. Rickenmann

1. Consider the creation of a Water and Sewer Authority
2. Look at Economic Development projects we invest in – annexation
3. Consider the Return on Investment of projects
4. Must have some kind of transfer

Mr. Finlay

1. Water and Sewer not the backstop
2. Have a set percentage for the transfer
3. Cut indirect transfer / Black & Veatch Study
4. Look at the numbers

Mr. Cromartie

1. Supports a transfer
2. Maintain system
3. Don't impact bonding
4. Consistent amount for Operations
5. Continue funding for Economic Development but in a way that grows system



CITY OF COLUMBIA

OPERATIONAL STRATEGIC PLAN

CITY COUNCIL RESPONSES TO POLICY DIRECTIONS

GOAL 3: To enhance Columbia’s future role as the flagship municipality in South Carolina through the use of best practices for local government operations.

Policy Direction: Identify and nurture relationships that are essential to the City.

Policy Direction: Consider the option of Joint Planning.

Policy Direction: Establish the COC University with a curriculum focused on succession planning.

Mayor Coble

1. Joint Planning
2. Customer Service (a live person on weekends)
3. Financial Transparency

Mr. Cromartie

1. Joint Planning
2. Enhance relationships
3. Co-location should be seamless
4. Interpersonal sensitivity training

Mr. Finlay

1. Joint Planning
2. COC University (okay)
3. Succession Planning

Mr. Rickenmann

1. Work out issues (with Sheriff’s Department)
2. Split costs with County
3. COC University (Citizen’s component)

Ms. Sinclair

Had nothing to add.

Ms. Devine

1. Relationships on a State level – Department of Commerce, State Delegation
2. Departments should share information on who handles which matters
3. Communications - Work on our website (update on a regular basis)
4. Open to “best practices” and changing what we do

Mr. Davis

1. Expanding and nurturing relationships
 - State and local
 - Department of Transportation
 - State Housing Authority
2. Cross Training Staff (more “general knowledge”)



CITY OF COLUMBIA

OPERATIONAL STRATEGIC PLAN

CITY COUNCIL RESPONSES TO POLICY DIRECTIONS

GOAL 4: To grow the City's tax base by facilitating opportunities for citizens and future generations to reach their full economic, social, and cultural potential.

Policy Direction: Develop Cost Recovery based on impact studies.

Policy Direction: Consider Fees in Lieu of Taxes for non-profit entities.

Policy Direction: Determine fee schedules for services provided to non-city residents and commercial businesses.

Mr. Cromartie

1. Need recommendations on cost recovery
2. Fees in lieu of taxes for non-profits

Mr. Finlay

1. Fee schedules – need to look at different revenue streams (nothing is off the table)

Mr. Rickenmann

1. What incentives are we providing for businesses to come downtown?
2. Marketing - What are we doing to grow the tax base long term?

Ms. Sinclair

1. Fees in lieu of taxes – Take small steps (Water rates, Garbage Fee to non-profits and Storm water)
2. Providing resources to maintain facilities
3. Sliding scale fee schedules
4. Include funding for programs
5. Endowments – Look at potential sources

Ms. Devine

1. Cost to serve – We need to make sure we don't discourage businesses from doing new projects
2. Contracting for services outside city limits

Mr. Davis

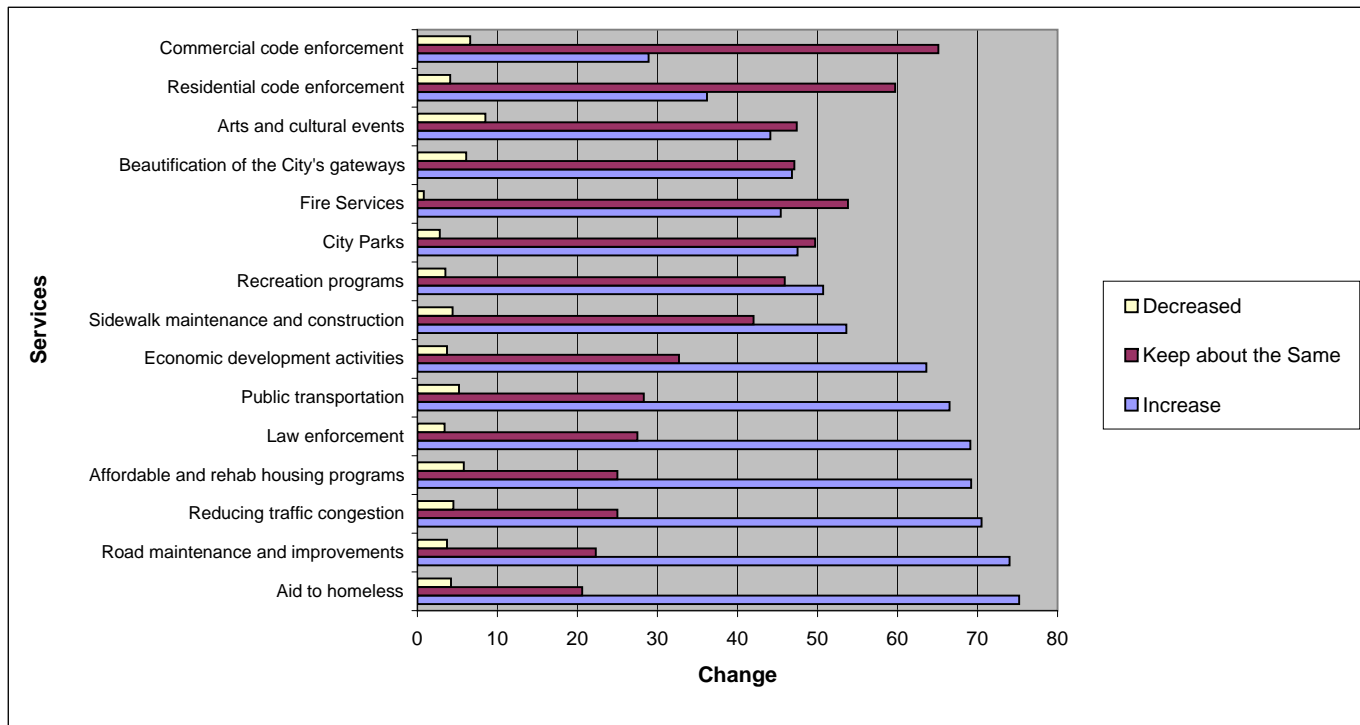
1. Continue exploring options – What do other cities do?
2. Annexations
 - Legislative issues
 - Donut holes versus adding – What is the priority?
 - More active in pursuing residents to annex
 - Need to be strategic - Where do we need to be?
 - We can't always look at the financial interests / Consider the quality of life benefits

Mayor Coble

1. Support of small businesses - Look at ways to be more business friendly
2. Partnerships to develop and grow our businesses
 - Midlands Technical College – Fast Trac
 - Together We Can
 - Engineering Program
 - Fast Forward

2007 City of Columbia Citizen Survey Funding For City Services

	Increase	Keep about the Same	Decreased
Aid to homeless	75.2	20.6	4.2
Road maintenance and improvements	74	22.3	3.7
Reducing traffic congestion	70.5	25	4.5
Affordable and rehab housing programs	69.2	25	5.8
Law enforcement	69.1	27.5	3.4
Public transportation	66.5	28.3	5.2
Economic development activities	63.6	32.7	3.7
Sidewalk maintenance and construction	53.6	42	4.4
Recreation programs	50.7	45.9	3.5
City Parks	47.5	49.7	2.8
Fire Services	45.4	53.8	0.8
Beautification of the City's gateways	46.8	47.1	6.1
Arts and cultural events	44.1	47.4	8.5
Residential code enforcement	36.2	59.7	4.1
Commercial code enforcement	28.9	65.1	6.6



City of Columbia
2007 Citizen Survey Funding Priorities

Would you like to see city government increase funding, decrease funding or keep funding the same for...

Reported in Percent

<u>Program/Service</u>		<u>Increase</u>	<u>Decrease</u>	<u>Same</u>	<u>Not Sure</u>
Repairing & Improving city parks	1997	29.7	3.5	57.2	9.6
	1999	39.2	6.0	47.1	7.7
	2007	46.5	2.7	48.6	2.2
Road Improvement	1997	52.0	4.5	38.2	5.3
	1999	59.8	6.5	29.6	4.1
	2007	73.7	3.6	22.2	0.5
Law Enforcement	1997	52.3	4.3	39.4	4.0
	1999	61.3	3.8	31.7	3.2
	2007	68.1	3.4	27.1	1.4
Reducing traffic congestion	1997	45.7	7.3	40.2	6.8
	1999	57.4	8.5	27.4	6.6
	2007	69.3	4.4	24.5	1.7
Public transportation	1997	41.8	3.8	40.0	14.4
	1999	61.1	4.3	22.0	12.6
	2007	63.9	5.0	27.3	3.8
Aid to the homeless	1997	49.2	6.6	34.1	10.1
	1999	60.0	4.1	24.4	11.4
	2007	74.2	4.2	20.3	1.4
Arts & Cultural Events	1997	34.6	7.4	51.1	6.9
	1999	40.4	7.8	42.3	9.5
	2007	43.8	8.4	47.0	0.8
Fire service	1997	24.2	4.8	63.0	8.1
	1999	41.5	4.4	49.1	4.9
	2007	43.3	0.7	51.4	4.6
Gateway beautification programs	1997	29.7	6.8	53.1	10.3
	1999	38.9	7.2	41.4	12.5
	2007	46.2	6.1	46.5	1.2
Sidewalk maintenance and construction	1997	32.2	4.8	53.5	9.5
	1999	51.5	5.5	35.3	7.8
	2007	52.4	4.3	41.1	2.1
Creating affordable rehab housing	1997	36.9	6.3	46.2	10.6
	1999	50.8	3.8	29.3	16.0
	2007	66.2	5.6	23.9	4.3
Economic development activities	1997	36.5	5.3	45.3	12.8
	1999	53.7	3.6	33.7	9.0
	2007	61.1	3.5	31.5	3.9
Recreational programs	1997	30.7	5.0	51.6	12.6
	1999	39.2	5.3	44.8	10.8
	2007	49.3	3.4	44.6	2.7

Considering the level of services you receive from the city would you say your city property taxes are....

	1997	1999	2007
High.....	42%	56%	49%
Low	4%	2%	1%
About Right....	45%	31%	47%
Don't Know...	10%	11%	3%

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

	UNAUDITED ACTUAL FY 06/07	BUDGET FY 07/08	REQUESTED FY 08/09	DIFFERENCE FROM 07/08	PERCENT CHANGE
<u>REVENUE</u>					
GENERAL PROPERTY TAX	41,749,559	40,526,900	45,294,691	4,767,791	
LICENSES AND PERMITS	31,159,243	27,664,812	28,869,225	1,204,413	
FROM OTHER AGENCIES	9,555,191	9,860,820	10,653,390	792,570	
CURRENT SERVICE CHARGES	10,059,985	9,358,390	9,176,870	(181,520)	
FINES & FORFEITURES	1,401,757	917,000	915,275	(1,725)	
MISCELLANEOUS REVENUE	71,770	128,000	130,000	2,000	
INTEREST ON INVESTMENT	209,854	1,605,000	1,605,000	0	
RENTS & SALE OF PROPERTY	143,093	130,000	140,000	10,000	
TOTAL GENERAL FUND REVENUE	94,350,452	90,190,922	96,784,451	6,593,529	7.3%
<u>DEPARTMENTS</u>					
LEGISLATIVE - COUNCIL	401,701	447,355	448,848	1,493	
ADMINISTRATION - CITY MANAGER	611,265	656,233	662,300	6,067	
GOVERNMENTAL AFFAIRS & COMMUNITY RELATIONS	234,429	617,806	503,941	(113,865)	
ADMINISTRATION - OPERATIONS	263,419	258,637	257,642	(995)	
ADMINISTRATION - COMMERCE & DEVELOPMENT	218,457	247,869	250,620	2,751	
ADMINISTRATION - ADMINISTRATIVE SERVICES	426,897	422,272	626,272	204,000	
ADMINISTRATION - PUBLIC SERVICES	126,053	128,277	128,277	0	
HUMAN RESOURCES	548,968	604,858	754,868	150,010	
TRAINING DEVELOPMENT	191,271	211,530	211,530	0	
PUBLIC RELATIONS	346,826	447,951	449,752	1,801	
CITIZEN SUPPORT SERVICES	171,500	336,733	291,443	(45,290)	
OFFICE OF BUSINESS OPPORTUNITIES	300,271	462,167	461,850	(317)	
LEGAL	1,077,706	1,522,933	1,573,064	50,131	
MUNICIPAL COURT	1,867,872	2,126,124	2,137,241	11,117	
FINANCE	1,782,693	1,806,233	2,105,253	299,020	
PLANNING	599,255	730,304	880,304	150,000	
DEVELOPMENT SERVICES	2,649,514	2,972,262	2,972,258	(4)	
POLICE	23,688,127	24,601,751	24,901,753	300,002	
HOMELAND SECURITY	1,337,389	1,620,780	1,650,296	29,516	
911 EMERGENCY COMMUNICATIONS	1,710,254	1,859,722	1,876,957	17,235	
FIRE	16,360,301	18,113,022	18,314,458	201,436	
PARKS & RECREATION	8,681,225	8,895,469	8,902,786	7,317	
PUBLIC WORKS	15,905,754	17,948,814	18,098,825	150,011	
GENERAL SERVICES	0	113,004	113,004	0	
PUBLIC BUILDINGS/SUPPORT SERVICES	1,144,657	1,331,488	1,330,126	(1,362)	
INFORMATION TECHNOLOGY	1,901,119	2,658,502	2,808,512	150,010	
TOTAL DEPARTMENT REQUESTS	82,546,923	91,142,096	92,712,180	1,570,084	1.7%
<u>NON-DEPARTMENTAL & MISC.</u>					
SOLICITOR'S OFFICE	94,000	97,760	97,760	0	
NON-DEPARTMENTAL & MISC.	327,084	210,700	210,700	0	
GEN INSURANCE & RETIREE BENEFITS/GASB 45	1,341,742	2,043,051	2,087,207	44,156	
COLA/POLICE & FIRE SALARY ADJ., COMP STUDY	0	4,461	2,825,000	2,820,539	
TECHNOLOGY CONT	0	15,000	15,000	0	
COUNCIL CONTINGENCY	8,490	100,000	100,000	0	
COMMUNITY PROMOTIONS COMMITTEE	164,471	370,700	284,000	(86,700)	
COMMUNITY PROMOTION - AGENCIES	377,635	429,300	516,000	86,700	
HOMELESS SERVICES	172,301	100,000	250,000	150,000	
RICHLAND SD# 1	0	40,000	125,000	85,000	
SECURITY CAMERAS	0	50,000	50,000	0	
OFFICE SPACE LEASE	0	0	350,000	350,000	
ANTI GANG INITIATIVE/STUDY	0	130,000	0	(130,000)	
TOTAL NON-DEPARTMENTAL	2,485,723	3,590,972	6,910,667	3,319,695	92.4%
TOTAL EXPENDITURES	85,032,646	94,733,068	99,622,847	4,889,779	5.2%
NET FUND BALANCE	9,317,806	(4,542,146)	(2,838,396)		
<u>OTHER FINANCING USES AND SOURCES</u>					
FROM WATER & SEWER OPERATING	4,500,000	4,500,000	3,000,000	(1,500,000)	
FROM PARKING FUND	1,000,000	1,000,000	1,000,000	0	
FROM ACCOMMODATIONS TAX	25,000	25,000	25,000	0	
FROM HOSPITALITY TAX	800,000	800,000	800,000	0	
TRANS TO DEBT SERVICE	(2,285,798)	(3,032,854)	(3,086,604)	(53,750)	
TRANS TO INTEGRATED SOFTWARE/ANNUAL MAINT	(300,000)	(200,000)	(200,000)	0	
TRANS TO GEN. CAPITAL IMPROVE.	(1,457,705)	(350,000)	(500,000)	(150,000)	
TO STORM DRAIN	(1,000,000)	(1,000,000)	(1,000,000)	0	
TO COMPONENT UNIT - COLUMBIA ACTION COUNCIL	(200,000)	(200,000)	(200,000)	0	
FROM PRIOR YEAR UN-APPROPRIATED SURPLUS	0	3,000,000	3,000,000	0	
TOTAL OTHER FUNDS	1,081,497	4,542,146	2,838,396	(1,703,750)	-37.5%
BALANCE (Revenues less Expenditures)	10,399,303	0	0		
TOTAL BUDGET	90,276,149	99,515,922	104,609,451	5,093,529	5.1%

CITY OF COLUMBIA
FY 08/09 GENERAL FUND REVENUES

GENERAL FUND	ACTUAL FY 06/07	BUDGET FY07/08	PROPOSED FY08/09	Percent Change
GENERAL PROPERTY TAX				
PROPERTY TAX-CURRENT YEAR	34,303,955	36,150,000	40,117,739	
PROPERTY TAX-PRIOR YEAR	1,008,169	1,400,000	1,000,000	
REAL EST TAX-LEX CTY-CURRENT	2,214,366	2,200,000	2,350,000	
PERSONAL PROP TAX LEX CTY-CUR	8,838	25,000	25,000	
PERSONAL PROP TAX LEX CTY-PR	3,021	9,000	9,000	
HOMESTEAD EXEMPTION	1,043,458	0	1,050,000	
PAYMENT IN LIEU OF TAX	203,289	40,000	40,000	
MERCHANTS INVENTORY TAX	714,464	702,900	702,952	
SUBTOTAL	39,499,559	40,526,900	45,294,691	11.8%
LICENSES AND PERMITS				
BUSINESS LICENSE	7,866,311	7,300,000	7,850,000	
BUSINESS LICENSE - TELECOMMUNICATIONS	1,404,498	1,500,000	1,300,000	
BUSINESS LICENSE-INSURANCE	10,446,086	10,330,000	10,600,000	
DELINQUENT BUSINESS LICENSE	1,103,377	1,000,000	1,150,000	
PENALTIES BUS LIC	89,813	100,000	90,000	
FRANCHISE FEES - BUSINESS LIC	8,025,753	5,400,000	6,500,000	
FRANCHISE FEES - VENDORS	300	600	600	
AUDITED LICENSE FEES	57,177	50,000	65,000	
ARTS & CRAFTS PERMITS	1,830	1,600	1,875	
NEW BUSINESS LIST SALES	1,008	900	1,000	
BUSINESS LICENSE ORD. SALE	0	12	0	
BUS LICENSE CONTRACTOR DECAL	22,855	24,000	23,500	
GROUP EVENT LICENSE/PERMITS	5,040	7,000	6,000	
GARAGE SALE PERMITS	0	0	2,250	
BUILDING PERMITS	1,448,698	1,325,000	800,000	
ELECTRICAL PERMITS	166,947	170,000	160,000	
PLUMBING PERMITS	90,468	70,000	50,000	
GAS PERMITS	12,811	16,000	9,000	
SIGN PERMITS	29,446	14,000	15,000	
HEAT PERMITS	145,025	114,000	80,000	
ZONING PERMITS	60,317	65,000	45,000	
PET LICENSES	35,968	40,000	0	
CHAUFFEUR LICENSE	4,475	4,000	0	
OTHER MISC. BUSINESS	138,960	130,000	120,000	
OTHER MISC. NON-BUSINESS	2,080	2,700	0	
SUBTOTAL	31,159,243	27,664,812	28,869,225	4.4%
INTERGOVERNMENTAL REVENUES				
STATE SHARED REVENUE	3,435,403	3,770,000	3,991,000	
SCDHPT SIGNAL MAINT	(3,840)	330,820	319,390	
MISC TAX COLLECTED - 431700	0	10,000	0	
SC Motor Fuel Tax Reimbursement	7,715	0	0	
OTHER MISCELLANEOUS	1,055	0	0	
FIRE REBATE RICHLAND COUNTY	6,114,858	5,750,000	6,343,000	
SUBTOTAL	9,555,191	9,860,820	10,653,390	8.0%
CURRENT SERVICE CHARGES/FEES				
TRADE PUBLICATION RENEWALS (Registration Cards)	8,302	7,000	7,000	
ELECTION FILING FEES	0	500	0	
RETURN CHECK SERVICE CHARGES	1,878	0	0	
INDIRECT COST REVENUE	3,200,000	2,735,000	2,270,000	
REGULATION CODE BOOKS	340	2,000	100	
DUPLICATED BUSINESS LICENSES	385	300	350	
PROJECT WORK-STREET DIV	5,930	4,000	7,700	
COMPOST SALES	9,371	5,000	5,000	
RECYCLING SALES	82,852	85,000	85,000	
SOLID WASTE DISPOSAL FEES	15,780	15,000	15,000	
ROLLCART REPLACEMENT FEES	3,041	0	0	
COMMERCIAL BULK COLLECT	0	2,000	2,000	
COMMERCIAL BULK DISPOSAL	377,175	400,000	440,000	
COMMERCIAL ROLLCART DISPOSAL	47,369	59,000	59,000	
ELEEMOSYNARY CONT. COLLECT.	45,054	46,000	46,000	
ELEEMOSYNARY CONT. DISPOSAL	44,204	50,000	51,000	
ELEEMOSYNARY ROLLCART COL	31,609	35,000	35,000	
ELEEMOSYNARY ROLLCART DISP	7,833	10,000	10,000	
ELEEMOSYNARY HOMEOWNER DISP/COL	8,800	10,000	10,000	
ELEEMOSYNARY HOMEOWNER DIS	2,181	2,500	2,500	
SIX NIGHT SERVICE COLL & DIS.	18,792	23,000	23,000	
SPECIAL EVENTS COLLECTIONS	45,520	0	0	
DEMOLITION CHARGES - INSPECTION	13,383	0	0	
ANIMAL SHELTER FEES	275,019	211,000	238,000	
RICHLAND COUNTY ANIMAL SHELTER FEES	0	130,000	130,000	
EMPLOYEE ANIMAL CLINIC FEE	766	1,000	1,000	
HYDRANT FEES	5,168,852	5,000,000	5,211,000	
POLICE ACCIDENT REPORT	27,442	16,000	20,000	
REIMBURSEMENT POLICE SERVICES	1,960	525	550	
FIRE FALSE ALARM CHARGES	8,200	11,000	11,500	
MAXCY GREGG POOL	22,958	23,000	23,000	
GREENVIEW POOL ADMISSION	16,278	9,000	12,000	

*Unaudited figures may not reflect complete and final entries.

FY 08/09 PROPOSED BUDGET

Revenues
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CITY OF COLUMBIA
FY 08/09 GENERAL FUND REVENUES

GENERAL FUND	ACTUAL FY 06/07	BUDGET FY07/08	PROPOSED FY08/09	Percent Change
RECREATION ATHLETICS	43,928	48,200	48,200	
TENNIS COURT FEES	42,481	49,000	42,000	
GOLF CENTER	13,199	18,395	17,000	
DREW WELLNESS REVENUE	30,533	32,570	0	
DREW WELLNESS MEMBERSHIP	361,094	267,400	299,970	
OTHER PARKS REVENUE	77,202	50,000	54,000	
USE OF FINLAY PARK RESERVATION	274	0	0	
SUBTOTAL	10,059,985	9,358,390	9,176,870	-1.9%
FINES AND FORFEITURES				
CRIMINAL COURT FINES	261,806	185,000	187,775	
TRAFFIC COURT FINES	1,082,514	700,000	710,500	
BOND FORFEITURE COUNTY	0	15,000	0	
UNIFORM ORDINANCES (citations)	57,437	17,000	17,000	
SUBTOTAL	1,401,757	917,000	915,275	-0.2%
MISCELLANEOUS REVENUE				
MISCELLANEOUS REVENUE	27,769	95,000	95,000	
RETURN CHECK COLLECTIONS	35,304	18,000	25,000	
REIMBURSEMENT PROPERTY DAMAGE	4,517	5,000	5,000	
CRW COLLECTIONS & CRW CITY	4,180	5,000	5,000	
POLICE REVOLVERS	0	5,000	0	
SUBTOTAL	71,770	128,000	130,000	1.6%
INTEREST REVENUE				
INTEREST ON INVEST-GEN FUND	622,152	1,500,000	1,500,000	
INTEREST ON INVEST-GAIN/LOSS	(412,981)	100,000	100,000	
INTEREST LEXING CNTY TAX	683	5,000	5,000	
SUBTOTAL	209,854	1,605,000	1,605,000	0.0%
SALE OF PROPERTY				
AUCTION SALES	140,593	130,000	140,000	
SUBTOTAL	140,593	130,000	140,000	7.7%
RENTS & ROYALTIES				
RENT EAU ATM	2,400	0	0	
RENT-WATERMARK CAFE	100	0	0	
SUBTOTAL	2,500	0	0	
TOTAL REVENUE	92,100,452	90,190,922	96,784,451	7.3%
TRANSFERS FROM OTHER SOURCES				
FROM W/S OPERATING FUND	4,500,000	4,500,000	3,000,000	
FROM PARKING OPERATING 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	
UNAPPROPRIATED SURPLUS TRANS		3,000,000	3,000,000	
SUBTOTAL	6,325,000	9,325,000	7,825,000	-16.1%
TOTAL GENERAL FUND REVENUES & TRANSFERS	98,425,452	99,515,922	104,609,451	5.1%

	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
GENERAL FUND				
GENERAL GOVERNMENT				
1101 LEGISLATIVE				
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	0	0	0	
TOTAL	401,701	447,355	448,848	0.3%
1102 CITY MANAGER				
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		
TOTAL	611,265	656,233	662,300	0.9%
1103 GOVERNMENTAL AFFAIRS				
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		
TOTAL	234,429	617,806	503,941	-18.4%
1107 - OPERATIONS				
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	
TOTAL	263,419	258,637	257,642	-0.4%
1108 COMMERCE & DEVELOPMENT				
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			
TOTAL	218,457	247,869	250,620	1.1%
1110 ADMINISTRATIVE SERVICES				
Personal Service	396,676	355,417	525,417	
Operating Expenses	6,728	7,190	11,190	
Service Expenses	8,323	27,665	57,665	
Capital Expenses	15,170	32,000	32,000	
TOTAL	426,897	422,272	626,272	48.3%
1111 PUBLIC SERVICES				
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		
TOTAL	126,053	128,277	128,277	0.0%
1112 HUMAN RESOURCES				
Personal Service	509,067	534,996	537,111	
Operating Expenses	23,733	42,019	39,519	
Service Expenses	16,168	27,843	178,238	
Capital Expenses	0	0	0	
TOTAL	548,968	604,858	754,868	24.8%
1118 PUBLIC INFORMATION				
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	
TOTAL	346,826	447,951	449,752	0.4%
1119 CITIZENS SUPPORT SERVICES				
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		
TOTAL	171,500	336,733	291,443	-13.4%
1126 OFFICE OF BUSINESS OPPORTUNITIES				
Personal Service	180,140	305,617	305,300	
Operating Expenses	6,347	13,150	13,150	
Service Expenses	113,784	143,400	143,400	
Capital Expenses	0	0	0	
TOTAL	300,271	462,167	461,850	-0.1%
1129 TRAINING & DEVELOPMENT				
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	
TOTAL	191,271	211,530	211,530	0.0%

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	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
1501 LEGAL				
Personal Service	640,534	849,581	900,712	
Operating Expenses	46,320	66,612	63,612	
Service Expenses	342,068	576,740	584,740	
Capital Expenses	48,784	30,000	24,000	
TOTAL	1,077,706	1,522,933	1,573,064	3.3%
TOTAL GENERAL GOVERNMENT				
Personal Services	3,702,231	4,431,062	4,601,344	
Operating Expenses	219,256	356,953	348,653	
Service Expenses	918,086	1,506,106	1,609,410	
Capital Expenses	79,155	70,500	61,000	
TOTAL	4,918,727	6,364,621	6,620,407	4.0%
NON-DEPARTMENTAL				
SOLICITORS OFFICE - (Teen Court & Solicitor)	94,000	97,760	97,760	
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	2,825,000	
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	250,000	
RICHLAND SD# 1 - Coliseum & Together We Can		40,000	125,000	
SECURITY CAMERAS		50,000	50,000	
OFFICE SPACE LEASE - 1225 Lady Street		0	350,000	
ANTI-GANG INITIATIVES/STUDY		130,000	0	
TOTAL NON-DEPARTMENTAL	2,485,723	3,590,972	6,910,667	
TRANSFERS/OTHER FINANCING USES				
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	
TOTAL TRANSFERS	7,729,226	8,373,826	11,897,271	42.1%
MUNICIPAL COURT				
1502 ADMINISTRATION				
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	
TOTAL	24,797	229,694	262,893	14.5%
1503 WARRANTS/VIOLATIONS				
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	
TOTAL	633,495	663,402	665,317	0.3%
1504 JUDICIAL OPERATIONS				
Personal Services	809,022	813,948	813,385	
Operating Expenses	28,402	33,928	33,928	
Service Expenses	12,538	34,731	21,605	
Capital Outlay	4,192	15,000	0	
TOTAL	854,155	897,607	868,918	-3.2%
1505 JUDGES				
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	
TOTAL	334,575	335,421	340,113	1.4%
TOTAL MUNICIPAL COURT				
Personal Services	1,738,668	1,885,026	1,891,931	
Operating Expenses	50,637	62,524	64,002	
Service Expenses	74,237	163,574	181,308	
Capital Outlay	4,330	15,000	0	
TOTAL	1,867,872	2,126,124	2,137,241	0.5%

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*Actual expenditures may also include prior year carry forwards.

	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
FINANCE				
1401				
1401 ACCOUNTING				
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	
TOTAL	729,025	848,733	848,733	
1402 FINANCE ADMINISTRATION				
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	
TOTAL	373,293	302,576	602,576	
1403 BUSINESS LICENSE				
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			
TOTAL	680,375	654,924	653,944	
TOTAL FINANCE				
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	
TOTAL	1,782,693	1,806,233	2,105,253	16.6%
PLANNING 1601				
Personal Services	449,184	529,604	680,626	
Operating Expenses	24,573	44,250	30,778	
Service Expenses	123,129	150,450	146,900	
Capital Outlay	2,369	6,000	22,000	
TOTAL PLANNING	599,255	730,304	880,304	20.5%
DEVELOPMENT SERVICES 4101				
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	
TOTAL DEVELOPMENT SRVC	2,649,514	2,972,262	2,972,258	0.0%
2000 POLICE DEPARTMENT				
OFFICE OF CHIEF 2401				
Personal Services	958,379	929,365	955,393	
Operating Expenses	20,490	29,536	31,591	
Service Expenses	384,152	502,234	460,025	
Capital Outlay	288,213	375,958	188,190	
TOTAL	1,651,234	1,837,093	1,635,199	-11.0%
ADMIN SERVICES 2402				
Personal Services	1,000,543	981,362	1,040,417	
Operating Expenses	592,997	599,860	602,049	
Service Expenses	306,311	308,380	334,143	
Capital Outlay	197,152	36,999	17,200	
Central Stores				
TOTAL	2,097,003	1,926,601	1,993,809	3.5%
OPERATIONS 2403				
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	333,562	
Capital Outlay	93,297	578,521	694,905	
TOTAL	13,287,261	13,750,378	13,941,167	1.4%
SUPPORT SERV. 2405				
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	
TOTAL	1,529,067	1,710,170	1,842,389	7.7%
MOUNTED PATROL 2406				
Personal Services		0		
Operating Expenses	22,570	37,295	38,112	
Service Expenses	21,822	22,020	20,836	
Capital Outlay		81,800	0	
TOTAL	44,392	141,115	58,948	-58.2%

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	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
INVESTIGATIONS 2407				
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	1,684	
TOTAL	3,161,871	3,000,437	3,128,831	4.3%
SPECIAL OPERATIONS 2411				
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	0	
TOTAL	1,926,201	2,235,957	2,301,410	2.9%
TOTAL POLICE DEPARTMENT				
Personal Services	19,843,826	20,560,676	21,181,933	
Operating Expenses	1,637,600	1,349,034	1,340,076	
Service Expenses	1,509,846	1,618,763	1,477,765	
Capital Outlay	696,855	1,073,278	901,979	
TOTAL	23,688,127	24,601,751	24,901,753	1.2%
2050 HOMELAND SECURITY				
2201 EMERGENCY OPERATIONS				
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		
Special Events	2,399			
TOTAL	186,961	230,311	223,915	-2.8%
2202 - PUBLIC SAFETY OFFICERS				
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	
TOTAL	1,150,428	1,390,469	1,426,381	2.6%
MANAGER'S BUDGET ADJUSTMENT				
TOTAL HOMELAND SECURITY				
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			
TOTAL	1,337,389	1,620,780	1,650,296	1.8%
2100 911 EMERGENCY COMM. CENTER 2701				
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	
TOTAL	1,710,254	1,859,722	1,876,957	0.9%
2200 FIRE				
FIRE ADMIN 2301				
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	
TOTAL	481,053	631,055	589,769	-6.5%
FIRE PREVENTION 2302				
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	12,000	
TOTAL	878,440	875,936	914,034	4.3%
FIRE SUPPRESSION 2303				
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	
TOTAL	13,774,679	15,413,567	15,664,269	1.6%

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	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
FIRE TRAINING 2304				
Personal Services	397,710	409,520	344,764	
Operating Expenses	274,713	41,915	57,935	
Service Expenses	104,200	89,564	85,782	
Capital Outlay	28,523	48,148	45,000	
TOTAL	805,145	589,147	533,481	-9.4%
MAINTENANCE 2305				
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	
TOTAL	420,984	603,317	612,905	1.6%
FIRE DEPARTMENT				
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	
TOTAL	16,360,301	18,113,022	18,314,458	1.1%
2300 PARKS & RECREATION				
1115 YOUTH COORD				
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		
TOTAL	88,080	101,794	101,794	0.0%
5101 PARKS & RECREATION ADMIN				
Personal Services	634,318	714,855	684,875	
Operating Expenses	38,314	41,850	41,850	
Service Expenses	684,530	389,388	395,388	
Capital Outlay	3,224	6,000	0	
TOTAL	1,360,386	1,152,093	1,122,113	-2.6%
5102,5103,5104 - PARKS				
Personal Services	2,176,944	2,221,501	2,309,927	
Operating Expenses	199,618	200,328	185,010	
Service Expenses	418,842	332,409	267,485	
Capital Outlay	46,422	49,460	49,460	
TOTAL	2,841,826	2,803,698	2,811,882	0.3%
5105 RECREATION ATHLETICS				
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	
TOTAL	305,685	314,888	314,889	0.0%
5106 RECREATION PROGRAMS				
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	
TOTAL	1,803,586	1,780,789	1,756,820	-1.3%
5108 SWIMMING POOLS				
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	6,300	8,240	
TOTAL	168,217	141,559	149,808	5.8%
5109 TENNIS PROGRAM				
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	
TOTAL	151,216	154,518	159,518	3.2%
5112 FINLAY PARK				
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	
TOTAL	415,839	462,199	471,332	2.0%
5114 GOLF CENTER				
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	
TOTAL	108,004	134,610	127,747	-5.1%

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	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
5115 DREW WELLNESS CENTER				
Personal Services	548,062	708,763	757,604	
Operating Expenses	37,222	42,710	37,710	
Service Expenses	109,157	216,660	216,480	
Capital Outlay	50,939	11,100	5,000	
TOTAL	745,380	979,233	1,016,794	3.8%
5116 PARK RANGERS				
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	
TOTAL	722,374	870,088	870,089	0.0%
TOTAL PARKS & RECREATION				
Personal Services	6,769,126	7,158,672	7,305,472	
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	
TOTAL	8,681,225	8,895,469	8,902,786	0.1%
2400 PUBLIC WORKS				
1124 PUBLIC WORKS ADMIN				
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	
TOTAL	330,372	445,808	439,684	-1.4%
1213, 1216, 1217 FORESTRY & BEAUTIFICATION				
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	
TOTAL	1,653,507	2,212,117	2,212,115	0.0%
2101 ANIMAL CONTROL				
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	
TOTAL	1,048,739	1,146,094	1,146,098	0.0%
3201 STREETS & SIDEWALKS				
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	
TOTAL	1,343,670	1,492,355	1,492,355	0.0%
3203 TRAFFIC ENGINEERING				
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	
TOTAL	259,621	240,110	246,239	2.6%
3204 TRAFFIC OPS/ 3205 LIGHTING				
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	
TOTAL	1,900,980	2,695,606	2,695,607	0.0%
4401-4409 SOLID WASTE				
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	
TOTAL	9,368,865	9,716,724	9,866,727	1.5%
TOTAL PUBLIC WORKS				
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	315,729	
TOTAL	15,905,754	17,948,814	18,098,825	0.8%

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	UNAUDITED ACTUAL EXPENDITURES FY06/07	BUDGET FY07/08	PROPOSED FY08/09	% CHANGE
2600 GENERAL SERVICES				
GENERAL SERVICES ADMIN				
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	
TOTAL	0	113,004	113,004	0.0%
1201 PUBLIC BLDGS/SUPPORT SRVCS				
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	
TOTAL	1,144,657	1,331,488	1,330,126	-0.1%
1120 INFORMATION TECHNOLOGY				
Personal Services	956,577	1,393,281	1,495,689	
Operating Expenses	0	166,383	79,364	
Service Expenses	490,338	692,936	1,003,865	
Capital Outlay	454,204	405,902	229,594	
TOTAL	1,901,119	2,658,502	2,808,512	5.6%
TOTAL GENERAL FUND				
Personal Service	62,763,102	68,060,758	69,288,273	1.8%
Operating Expenses	5,572,526	5,636,764	5,519,945	-2.1%
Service Expenses	12,147,951	14,247,333	14,953,300	5.0%
Capital Expenses	2,014,040	3,197,241	2,950,662	-7.7%
Non-departmental Expenses	7,729,226	8,373,826	11,897,271	42.1%
TOTAL GENERAL FUND	90,276,113	99,515,922	104,609,451	5.1%

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