

**ORDINANCE NO.: 2014-056**

*To Raise Revenue and Adopt the Budget for the City of Columbia, South Carolina,  
for the Fiscal Year ending June 30, 2015*

BE IT ORDAINED by the Mayor and Council this \_\_\_ day of \_\_\_\_\_, 2014:

Section 1. That a tax to cover the period from the first day of July 2014, to the thirtieth day of June 2015, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the treasury of Richland and Lexington Counties, South Carolina, for the credit to The City of Columbia, South Carolina, for the use and service thereof; that is to say, a tax rate of ninety-eight and one tenth (98.1) mills on the value of all real estate and personal property of every description owned and used in The City of Columbia, South Carolina, except such as is exempt from taxation under the Constitution and law of the State of South Carolina, is and shall be levied and paid into the County Treasury for the credit to The City of Columbia for the corporate purposes, permanent improvements, for the purpose of paying current expenses, and for the payment of interest and retiring outstanding bonds of the said City. Such tax is levied on such property as assessed for taxation for County and State purposes.

Section 2. That the budget heretofore adopted by the City Council and the estimated revenue for the payment of same is hereby adopted and is hereby made a part hereof as fully as if incorporated herein and a copy thereof is attached hereto.

Section 3. That the billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by Richland and Lexington Counties pursuant to State Law.

Section 4. That the City Manager shall administer the budget and may authorize the following to achieve the goals of this budget:

- a. Authorize the transfer of appropriated funds within and between departments and funds as necessary.
- b. Controls shall be made by fund appropriation.
- c. Designate continuing projects from fund balances.

Encumbrances will be carried over to the next year as a reserve to the fund balance.

Expenditures approved by council shall automatically carry amendments to fund appropriation where necessary.

Section 5. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions hereof.

Requested by:

Budget

\_\_\_\_\_  
Mayor

Approved by:

\_\_\_\_\_  
City Manager

Approved as to form:

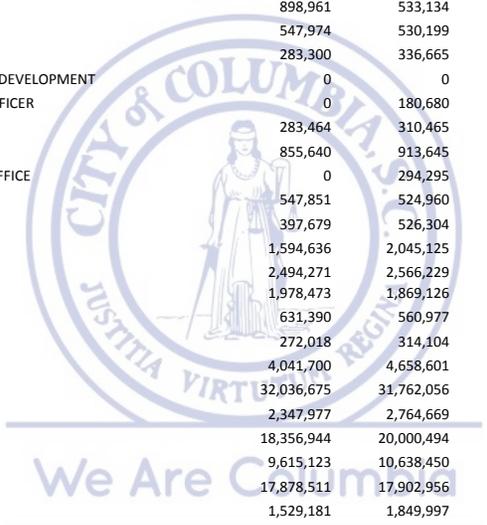
ATTEST:

\_\_\_\_\_  
City Attorney  
Public Hearing:  
Introduced:  
Final Reading:

\_\_\_\_\_  
City Clerk

GENERAL FUND SUMMARY  
PROPOSED FY 2014 / 2015

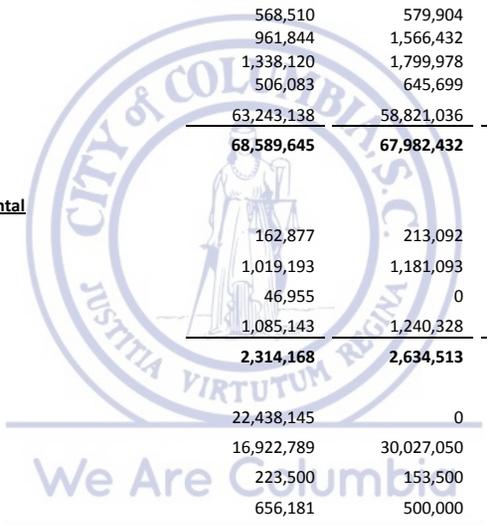
|                                             | ACTUAL<br>FY 12/13 | BUDGET<br>FY 13/14 | PROPOSED<br>FY 14/15 | INC.<br>(DEC.)   | % CHANGE     |
|---------------------------------------------|--------------------|--------------------|----------------------|------------------|--------------|
| <b>REVENUE</b>                              |                    |                    |                      |                  |              |
| GENERAL PROPERTY TAX                        | 50,644,108         | 50,251,476         | 51,406,365           | 1,154,889        | 2.3%         |
| LICENSES AND PERMITS                        | 30,505,424         | 28,741,421         | 30,714,607           | 1,973,186        | 6.9%         |
| FROM OTHER AGENCIES                         | 12,204,659         | 12,265,828         | 12,669,431           | 403,603          | 3.3%         |
| CURRENT SERVICE CHARGES                     | 14,033,090         | 13,838,040         | 14,410,340           | 572,300          | 4.1%         |
| FINES & FORFEITURES                         | 1,083,670          | 1,472,000          | 1,300,500            | (171,500)        | -11.7%       |
| MISCELLANEOUS REVENUE                       | 195,127            | 61,475             | 214,300              | 152,825          | 248.6%       |
| INTEREST ON INVESTMENT                      | 2,127              | 50,000             | 50,000               | 0                | 0.0%         |
| RENTS & SALE OF PROPERTY                    | 305,372            | 200,000            | 264,404              | 64,404           | 32.2%        |
| <b>TOTAL REVENUE</b>                        | <b>108,973,577</b> | <b>106,880,240</b> | <b>111,029,947</b>   | <b>4,149,707</b> | <b>3.9%</b>  |
| <b>TRANSFERS IN</b>                         |                    |                    |                      |                  |              |
| FROM OTHER FUNDS                            | 589,065            | 0                  | 0                    | 0                |              |
| FROM ACCOMMODATIONS TAX                     | 25,000             | 25,000             | 25,000               | 0                | 0.0%         |
| FROM HOSPITALITY TAX                        | 2,800,000          | 3,000,000          | 3,000,000            | 0                | 0.0%         |
| FROM GO BOND PROCEEDS                       | 4,520,719          | 7,000,000          | 7,000,000            | 0                | 0.0%         |
| FROM WATER & SEWER OPERATING                | 4,500,000          | 4,250,000          | 4,000,000            | (250,000)        | -5.9%        |
| FROM HYDRO                                  | 1,500,000          | 1,500,000          | 500,000              | (1,000,000)      | -66.7%       |
| FROM PRIOR YEAR UN-APPROPRIATED SURPLUS     | 0                  | 2,000,000          | 2,340,000            | 340,000          | 17.0%        |
| <b>TOTAL TRANSFERS IN</b>                   | <b>13,934,784</b>  | <b>17,775,000</b>  | <b>16,865,000</b>    | <b>(910,000)</b> | <b>-5.1%</b> |
| <b>TOTAL GENERAL FUND REV &amp; TRANS</b>   | <b>122,908,361</b> | <b>124,655,240</b> | <b>127,894,947</b>   | <b>3,239,707</b> | <b>2.6%</b>  |
| <b>DEPARTMENTS</b>                          |                    |                    |                      |                  |              |
| LEGISLATIVE - MAYOR & CITY COUNCIL          | 548,328            | 643,191            | 726,837              | 83,646           | 13.0%        |
| ADMINISTRATION - CITY MANAGER               | 898,961            | 533,134            | 515,743              | (17,391)         | -3.3%        |
| GOVERNMENTAL AFFAIRS                        | 547,974            | 530,199            | 458,748              | (71,451)         | -13.5%       |
| ADMINISTRATION - ACM OPERATIONS             | 283,300            | 336,665            | 374,995              | 38,330           | 11.4%        |
| ADMINISTRATION - ACM COMMERCE & DEVELOPMENT | 0                  | 0                  | 0                    | 0                |              |
| ADMINISTRATION - CHIEF FINANCIAL OFFICER    | 0                  | 180,680            | 181,688              | 1,008            | 0.6%         |
| ADMINISTRATION - SR. ASSISTANT CM           | 283,464            | 310,465            | 323,877              | 13,412           | 4.3%         |
| HUMAN RESOURCES                             | 855,640            | 913,645            | 994,615              | 80,970           | 8.9%         |
| BUDGET & PROGRAM MANAGEMENT OFFICE          | 0                  | 294,295            | 344,730              | 50,435           | 17.1%        |
| PUBLIC RELATIONS                            | 547,851            | 524,960            | 640,200              | 115,240          | 22.0%        |
| COUNCIL SUPPORT SERVICES                    | 397,679            | 526,304            | 429,409              | (96,895)         | -18.4%       |
| LEGAL                                       | 1,594,636          | 2,045,125          | 2,082,088            | 36,963           | 1.8%         |
| MUNICIPAL COURT                             | 2,494,271          | 2,566,229          | 2,705,931            | 139,702          | 5.4%         |
| FINANCE                                     | 1,978,473          | 1,869,126          | 1,948,215            | 79,089           | 4.2%         |
| OFFICE OF BUSINESS OPPORTUNITIES            | 631,390            | 560,977            | 616,386              | 55,409           | 9.9%         |
| COMMUNITY DEVELOPMENT                       | 272,018            | 314,104            | 351,740              | 37,636           | 12.0%        |
| DEVELOPMENT SERVICES                        | 4,041,700          | 4,658,601          | 4,733,957            | 75,356           | 1.6%         |
| POLICE                                      | 32,036,675         | 31,762,056         | 34,159,871           | 2,397,815        | 7.5%         |
| 911 EMERGENCY COMMUNICATIONS                | 2,347,977          | 2,764,669          | 3,013,410            | 248,741          | 9.0%         |
| FIRE                                        | 18,356,944         | 20,000,494         | 20,384,934           | 384,440          | 1.9%         |
| PARKS & RECREATION                          | 9,615,123          | 10,638,450         | 11,159,253           | 520,803          | 4.9%         |
| PUBLIC WORKS                                | 17,878,511         | 17,902,956         | 18,280,132           | 377,176          | 2.1%         |
| GENERAL SERVICES                            | 1,529,181          | 1,849,997          | 2,590,309            | 740,312          | 40.0%        |
| INFORMATION TECHNOLOGY                      | 2,981,002          | 3,440,314          | 3,695,089            | 254,775          | 7.4%         |
| BUDGET REDUCTIONS FOR HEALTH CARE/COLA      |                    |                    | (1,400,000)          |                  |              |
| <b>TOTAL DEPARTMENT</b>                     | <b>100,121,097</b> | <b>105,166,636</b> | <b>109,312,157</b>   | <b>4,145,521</b> | <b>3.9%</b>  |
| <b>NON-DEPARTMENTAL &amp; MISC.</b>         |                    |                    |                      |                  |              |
| COMMUNITY PROMOTIONS                        | 254,500            | 100,000            | 75,000               | (25,000)         | -25.0%       |
| SOLICITOR'S OFFICE                          | 215,817            | 215,817            | 215,817              | 0                | 0.0%         |
| HOMELESS SERVICES                           | 1,069,926          | 1,000,000          | 1,000,000            | 0                | 0.0%         |
| SECURITY CAMERAS                            | 0                  | 475,000            | 475,000              | 0                | 0.0%         |
| DETENTION CENTER PER DIEM                   | 498,920            | 450,000            | 450,000              | 0                | 0.0%         |
| SPECIAL EMERGENCY RESERVE                   | 1,634              | 250,000            | 250,000              | 0                | 0.0%         |
| NON-DEPARTMENTAL & MISC.                    | 39,685             | 40,000             | 40,000               | 0                | 0.0%         |
| OFFICE SPACE LEASE - 1225 LADY STREET       | 603,826            | 505,000            | 505,000              | 0                | 0.0%         |
| BAD DEBT/CASH OVER/SHORT/SALES TAX          | 3,730              | 0                  | 0                    | 0                |              |
| <b>TOTAL NON-DEPARTMENTAL</b>               | <b>2,688,038</b>   | <b>3,035,817</b>   | <b>3,010,817</b>     | <b>(25,000)</b>  | <b>-0.8%</b> |
| <b>TOTAL EXPENDITURES</b>                   | <b>102,809,135</b> | <b>108,202,453</b> | <b>112,322,974</b>   | <b>4,120,521</b> | <b>3.8%</b>  |
| <b>TRANSFERS OUT</b>                        |                    |                    |                      |                  |              |
| TO INTERNAL SERVICE FUNDS                   | 1,043,756          | 1,704,099          | 1,868,285            | 164,186          | 9.6%         |
| TO DEBT SERVICE                             | 5,502,636          | 5,498,688          | 6,203,688            | 705,000          | 12.8%        |
| TO OTHER FUNDS                              | 1,237,794          |                    |                      |                  |              |
| TO GRANTS                                   | 28,755             |                    |                      |                  |              |
| TO CAPITAL IMPROVEMENTS                     | 1,463,295          | 1,500,000          | 0                    | (1,500,000)      | -100.0%      |
| TO STORM WATER                              | 1,000,000          | 750,000            | 500,000              | (250,000)        | -33.3%       |
| TO CAPITAL REPLACEMENTS                     | 0                  | 7,000,000          | 7,000,000            | 0                | 0.0%         |
| <b>TOTAL TRANSFERS OUT</b>                  | <b>10,276,236</b>  | <b>16,452,787</b>  | <b>15,571,973</b>    | <b>(880,814)</b> | <b>-5.4%</b> |
| <b>TOTAL BUDGET</b>                         | <b>113,085,372</b> | <b>124,655,240</b> | <b>127,894,947</b>   | <b>3,239,707</b> | <b>2.6%</b>  |
| <b>TOTAL SURPLUS/(DEFICIT)</b>              | <b>9,822,989</b>   | <b>0</b>           | <b>0</b>             |                  |              |



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**WATER/SEWER OPERATING FUND SUMMARY**  
PROPOSED FY 2014 / 2015

|                                                         | REVISED 6-5-14     |                    |                      |                    |           |
|---------------------------------------------------------|--------------------|--------------------|----------------------|--------------------|-----------|
|                                                         | ACTUAL<br>FY 12/13 | BUDGET<br>FY 13/14 | PROPOSED<br>FY 14/15 | INC.<br>(DEC.)     | % CHANGE  |
| <b>REVENUE</b>                                          |                    |                    |                      |                    |           |
| WATER SALES                                             | 73,694,435         | 75,227,270         | 82,508,290           | 7,281,020          | 10%       |
| SEWER SALES                                             | 45,487,951         | 51,371,115         | 43,385,205           | (7,985,910)        | -16%      |
| MISCELLANEOUS REVENUE                                   | (1,130)            | 10,000             | 45,100               | 35,100             | 351%      |
| FINES AND FORFEITURES                                   | 326,796            | 250,000            | 300,000              | 50,000             | 20%       |
| <b>TOTAL OPERATING REVENUES</b>                         | <b>119,508,051</b> | <b>126,858,385</b> | <b>126,238,595</b>   | <b>(619,790)</b>   | 0%        |
| <b>NON-OPERATING REVENUE &amp; TRANSFERS IN</b>         |                    |                    |                      |                    |           |
| INTEREST                                                | 149,875            | 1,250,000          | 1,206,500            | (43,500)           | -3%       |
| RENTS & PROPERTY                                        | 11,118,519         | 0                  | 0                    | 0                  |           |
| FROM OTHER FUNDS                                        | 28,430,870         | 100,000            | 140,000              | 40,000             | 40%       |
| <b>TOTAL NON-OPERATING REVENUES</b>                     | <b>39,699,265</b>  | <b>1,350,000</b>   | <b>1,346,500</b>     | <b>(3,500)</b>     | 0%        |
|                                                         |                    |                    |                      | 0                  |           |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>                 | <b>159,207,316</b> | <b>128,208,385</b> | <b>127,585,095</b>   | <b>(623,290)</b>   | 0%        |
| <b>EXPENDITURES</b>                                     |                    |                    |                      |                    |           |
| <b>Operating Departments &amp; Non-Departmental</b>     |                    |                    |                      |                    |           |
| FINANCE - COLLECTIONS                                   | 816,238            | 912,508            | 937,793              | 25,285             |           |
| FINANCE/WATER ADMINISTRATION                            | 718,767            | 3,179,876          | 3,094,111            | (85,765)           |           |
| FIRE HYDRANT MAINTENANCE                                | 436,945            | 476,999            | 482,465              | 5,466              |           |
| POLICE - CSO/PUBLIC SAFETY                              | 568,510            | 579,904            | 669,925              | 90,021             |           |
| PUBLIC WORKS-STREET REPAIR                              | 961,844            | 1,566,432          | 1,539,471            | (26,961)           |           |
| GENERAL SERVICES PUBLIC BLDGS.                          | 1,338,120          | 1,799,978          | 1,836,338            | 36,360             |           |
| GIS MANAGEMENT                                          | 506,083            | 645,699            | 505,695              | (140,004)          | 143,000   |
| UTILITIES & ENGINEERING                                 | 63,243,138         | 58,821,036         | 67,890,502           | 9,069,466          |           |
| <b>TOTAL OPERATING</b>                                  | <b>68,589,645</b>  | <b>67,982,432</b>  | <b>76,956,300</b>    | <b>8,973,868</b>   |           |
| <b>Non-Operating Departments &amp; Non-Departmental</b> |                    |                    |                      |                    |           |
| OFFICE OF BUSINESS OPPORTUNITIES                        | 162,877            | 213,092            | 216,927              | 3,835              |           |
| ECONOMIC DEV DEPARTMENT                                 | 1,019,193          | 1,181,093          | 1,202,175            | 21,082             |           |
| PUBLIC RELATIONS                                        | 46,955             | 0                  | 0                    | 0                  |           |
| DEVELOPMENT CORPORATIONS                                | 1,085,143          | 1,240,328          | 1,409,619            | 169,291            |           |
| <b>TOTAL NON-OPERATING DEPARTMENTS</b>                  | <b>2,314,168</b>   | <b>2,634,513</b>   | <b>2,828,721</b>     | <b>194,208</b>     |           |
| DEPRECIATION                                            | 22,438,145         | 0                  | 0                    | 0                  |           |
| DEBT SERVICE                                            | 16,922,789         | 30,027,050         | 29,008,192           | (1,018,858)        | 3,333,900 |
| ECONOMIC DEV SPECIAL PROJECTS                           | 223,500            | 153,500            | 78,500               | (75,000)           |           |
| TECHNOLOGY REPLACEMENTS                                 | 656,181            | 500,000            | 250,000              | (250,000)          |           |
| NON-DEPARTMENTAL                                        | 69,669             | 85,000             | 85,000               | 0                  |           |
| BAD DEBT                                                | 1,871,186          | 750,000            | 750,000              | 0                  |           |
| RESERVE                                                 | 0                  | 1,000,000          | 1,000,000            | 0                  |           |
| <b>TOTAL NON-DEPARTMENTAL OPERATING</b>                 | <b>42,181,469</b>  | <b>32,515,550</b>  | <b>31,171,692</b>    | <b>(1,343,858)</b> |           |
| <b>TRANSFERS OUT</b>                                    |                    |                    |                      |                    |           |
| TO GENERAL FUND                                         | 6,770,000          | 4,250,000          | 4,000,000            | (250,000)          |           |
| TO CAPITAL PROJECTS (STREETSCAPING)                     | 346,000            | 0                  | 0                    | 0                  |           |
| TO WATER/SEWER CAPITAL IMP. & MAJOR MAINT. PROGRAM      | 31,578,361         | 20,000,000         | 11,673,149           | (8,326,851)        |           |
| TO INTERNAL SERVICE FUNDS                               | 1,921,814          | 825,890            | 955,233              | 129,343            |           |
| <b>TOTAL TRANSFERS</b>                                  | <b>40,616,175</b>  | <b>25,075,890</b>  | <b>16,628,382</b>    | <b>(8,447,508)</b> |           |
| <b>TOTAL BUDGET</b>                                     | <b>153,701,458</b> | <b>128,208,385</b> | <b>127,585,095</b>   | <b>(623,290)</b>   |           |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                          |                    | <b>0</b>           | <b>0</b>             | 0                  |           |



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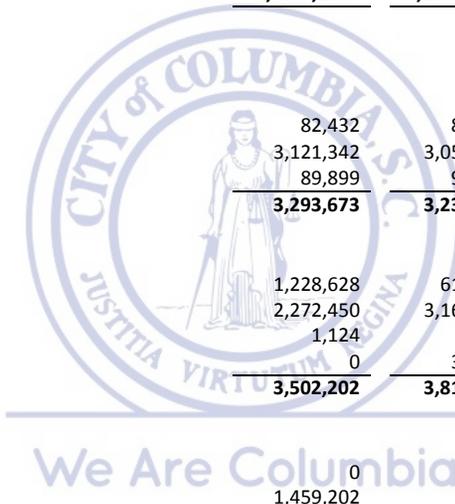
**STORM WATER OPERATING SUMMARY**  
PROPOSED FY 2014 / 2015

|                                                     | <b>ACTUAL<br/>FY 12/13</b> | <b>BUDGET<br/>FY 13/14</b> | <b>PROPOSED<br/>FY 14/15</b> | <b>INC.<br/>(DEC.)</b> | <b>% CHANGE</b> |
|-----------------------------------------------------|----------------------------|----------------------------|------------------------------|------------------------|-----------------|
| <b><u>REVENUE</u></b>                               |                            |                            |                              |                        |                 |
| <b><u>Operating Revenue</u></b>                     |                            |                            |                              |                        |                 |
| STORM WATER FEE                                     | 6,646,978                  | 6,903,872                  | 6,904,000                    | 128                    | 0%              |
| STORM WATER INSPECTIONS                             | 11,550                     | 15,000                     | 20,000                       | 5,000                  | 33%             |
| STORM WATER REVIEW                                  | 6,200                      | 11,000                     | 15,000                       | 4,000                  | 36%             |
| FINES & FORFEITURES                                 | 21,100                     |                            | 0                            | 0                      |                 |
| <b>TOTAL OPERATING REVENUES</b>                     | <b>6,685,828</b>           | <b>6,929,872</b>           | <b>6,939,000</b>             | <b>9,128</b>           | <b>0%</b>       |
| <b><u>Non-operating Revenue &amp; Transfers</u></b> |                            |                            |                              |                        |                 |
| INTEREST & USE OF PROPERTY                          | 50,050                     | 225,000                    | 150,000                      | (75,000)               | -33%            |
| TRANSFER FROM OTHER FUNDS                           | 13,321                     | 0                          | 0                            | 0                      |                 |
| TRANSFER FROM GENERAL FUND                          | 1,000,000                  | 750,000                    | 500,000                      | (250,000)              | -33%            |
| TRANSFER FROM STORM WATER IMPROVEMENTS              | 1,843,208                  |                            |                              |                        |                 |
| <b>TOTAL NON-OPERATING REVENUES</b>                 | <b>2,906,579</b>           | <b>975,000</b>             | <b>650,000</b>               | <b>(325,000)</b>       | <b>-33%</b>     |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>            | <b>9,592,407</b>           | <b>7,904,872</b>           | <b>7,589,000</b>             | <b>(315,872)</b>       | <b>-4%</b>      |
| <b><u>EXPENDITURES</u></b>                          |                            |                            |                              |                        |                 |
| UTILITIES & ENGINEERING                             | 1,786,972                  | 1,334,662                  | 1,422,025                    | 87,363                 | 7%              |
| PUBLIC WORKS                                        | 2,099,401                  | 3,101,759                  | 3,308,741                    | 206,982                | 7%              |
| <b><u>NON-DEPARTMENTAL EXPENSES</u></b>             |                            |                            |                              |                        |                 |
| DEPRECIATION                                        | 681,750                    | 0                          | 0                            |                        |                 |
| BAD DEBT                                            | (1,671)                    | 0                          | 0                            |                        |                 |
| RESERVE                                             | 0                          | 50,000                     | 50,000                       | 0                      | 0%              |
| <b>TOTAL EXPENDITURES</b>                           | <b>4,566,452</b>           | <b>4,486,421</b>           | <b>4,780,766</b>             | <b>294,345</b>         | <b>7%</b>       |
| <b><u>TRANSFERS OUT</u></b>                         |                            |                            |                              |                        |                 |
| TO STORM WATER CAPITAL PROJECTS                     | 872,032                    | 3,418,451                  | 2,808,234                    | (610,217)              | -18%            |
| <b>TOTAL OTHER</b>                                  | <b>872,032</b>             | <b>3,418,451</b>           | <b>2,808,234</b>             | <b>(610,217)</b>       | <b>-18%</b>     |
| <b>TOTAL BUDGET</b>                                 | <b>5,438,484</b>           | <b>7,904,872</b>           | <b>7,589,000</b>             | <b>(315,872)</b>       | <b>-4%</b>      |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                      | <b>4,153,923</b>           | <b>0</b>                   | <b>0</b>                     |                        |                 |

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**PARKING OPERATING FUND SUMMARY**  
**PROPOSED FY 2014 / 2015**

|                                                | <b>ACTUAL<br/>FY 12/13</b> | <b>BUDGET<br/>FY 13/14</b> | <b>PROPOSED<br/>FY 14/15</b> | <b>INC.<br/>(DEC.)</b> | <b>% CHANGE</b> |
|------------------------------------------------|----------------------------|----------------------------|------------------------------|------------------------|-----------------|
| <b><u>OPERATING REVENUES</u></b>               |                            |                            |                              |                        |                 |
| STREET PARKING METERS                          | 2,223,994                  | 2,250,000                  | 2,150,000                    | (100,000)              | -4%             |
| PARKING GARAGES                                | 2,019,308                  | 2,256,250                  | 2,328,700                    | 72,450                 | 3%              |
| PARKING LOTS                                   | 72,937                     | 89,000                     | 95,000                       | 6,000                  | 7%              |
| MISCELLANEOUS REVENUE                          | 19,182                     | 17,750                     | 17,750                       | 0                      | 0%              |
| VALIDATIONS                                    | 14,152                     | 14,000                     | 14,000                       | 0                      | 0%              |
| IN-OUT PARKING                                 | 34,778                     | 35,000                     | 40,000                       | 5,000                  | 14%             |
| PARKING METER BAG FEE                          | 21,141                     | 15,000                     | 15,000                       | 0                      | 0%              |
| NON-MOVING VIOLATIONS                          | 2,279,419                  | 2,350,000                  | 2,100,000                    | (250,000)              | -11%            |
| <b>TOTAL REVENUE</b>                           | <b>6,684,911</b>           | <b>7,027,000</b>           | <b>6,760,450</b>             | <b>(266,550)</b>       | <b>-4%</b>      |
| <b><u>NON-OPERATING &amp; TRANSFERS IN</u></b> |                            |                            |                              |                        |                 |
| INTEREST REVENUE                               | 47,662                     | 75,000                     | 0                            | (75,000)               | -100%           |
| SALE OF PROPERTY - GAIN/(LOSS)                 | (177,204)                  | 0                          | 0                            | 0                      |                 |
| RENTS & PROPERTY                               | 109,614                    | 104,850                    | 104,850                      | 0                      | 0%              |
| FROM BOND PROCEEDS                             | 2,730,265                  | 0                          | 0                            | 0                      |                 |
| FROM OTHER FUNDS                               | 163,987                    | 0                          | 0                            | 0                      |                 |
| <b>TOTAL NON-OPERATING &amp; TRANSFERS</b>     | <b>2,874,324</b>           | <b>179,850</b>             | <b>104,850</b>               | <b>(75,000)</b>        | <b>-42%</b>     |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>       | <b>9,559,235</b>           | <b>7,206,850</b>           | <b>6,865,300</b>             | <b>(341,550)</b>       | <b>-5%</b>      |
| <b><u>EXPENDITURES</u></b>                     |                            |                            |                              |                        |                 |
| <b><u>Operating Departments</u></b>            |                            |                            |                              |                        |                 |
| FINANCE - PARKING PAYMENT SERVICES             | 82,432                     | 82,222                     | 135,641                      | 53,419                 | 65%             |
| PARKING SERVICES                               | 3,121,342                  | 3,055,143                  | 3,133,513                    | 78,370                 | 3%              |
| PUBLIC WORKS                                   | 89,899                     | 98,576                     | 97,872                       | (704)                  | -1%             |
| <b>TOTAL OPERATING DEPARTMENTS</b>             | <b>3,293,673</b>           | <b>3,235,941</b>           | <b>3,367,026</b>             | <b>131,085</b>         | <b>4%</b>       |
| <b><u>Non-Departmental</u></b>                 |                            |                            |                              |                        |                 |
| DEPRECIATION                                   | 1,228,628                  | 610,661                    | 181,979                      | (428,682)              | -70%            |
| DEBT SERVICE                                   | 2,272,450                  | 3,165,248                  | 3,165,248                    | 0                      | 0%              |
| EMPLOYEE TUITION PROGRAM                       | 1,124                      | 5,000                      | 5,000                        | 0                      | 0%              |
| RESERVE                                        | 0                          | 30,000                     | 15,000                       | (15,000)               | -50%            |
| <b>TOTAL NON-DEPARTMENTAL</b>                  | <b>3,502,202</b>           | <b>3,810,909</b>           | <b>3,367,227</b>             | <b>(443,682)</b>       | <b>-12%</b>     |
| <b><u>TRANSFERS OUT</u></b>                    |                            |                            |                              |                        |                 |
| TO GENERAL FUND                                | 0                          | 0                          | 0                            | 0                      |                 |
| TO CAPITAL IMPROVEMENTS                        | 1,459,202                  | 0                          | 0                            | 0                      |                 |
| TO INTERNAL SERVICE FUNDS                      | 185,769                    | 160,000                    | 191,047                      | 31,047                 | 19%             |
| <b>TOTAL TRANSFERS</b>                         | <b>1,644,971</b>           | <b>160,000</b>             | <b>191,047</b>               | <b>31,047</b>          | <b>19%</b>      |
| <b>TOTAL BUDGET</b>                            | <b>8,440,846</b>           | <b>7,206,850</b>           | <b>6,925,300</b>             | <b>(281,550)</b>       | <b>-4%</b>      |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                 | <b>1,118,389</b>           | <b>0</b>                   | <b>(60,000)</b>              |                        |                 |



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**HOSPITALITY TAX SUMMARY**

PROPOSED FY 2014 / 2015

amended 8/13,  
9/3, 10/15, 12/10,  
2/18, 4/8, 4/29

|                                                  | <b>ACTUAL<br/>FY 12/13</b> | <b>BUDGET<br/>FY 13/14</b> | <b>AMENDED BUDGET<br/>FY 13/14</b> | <b>PROJECTED<br/>ACTUAL<br/>FY 13/14</b> | <b>PROPOSED<br/>FY 14/15</b> |
|--------------------------------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------------|------------------------------|
| <b><u>REVENUES</u></b>                           |                            |                            |                                    |                                          |                              |
| HOSPITALITY TAX                                  | 9,434,072                  | 9,000,000                  | 9,000,000                          | 9,745,396                                | 10,066,994                   |
| FINES & LATE FEES                                | 16,859                     | 14,000                     | 14,000                             | 14,000                                   | 15,000                       |
| INTEREST                                         | 23,197                     |                            |                                    |                                          |                              |
| <b>TOTAL REVENUES</b>                            | <b>9,474,128</b>           | <b>9,014,000</b>           | <b>9,014,000</b>                   | <b>9,759,396</b>                         | <b>10,081,994</b>            |
| <b><u>TRANSFERS IN &amp; OTHER FINANCING</u></b> |                            |                            |                                    |                                          |                              |
| FM FUND BALANCE                                  |                            | 588,649                    | 1,559,690                          | 770,074                                  | 1,040,193                    |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b>          | <b>9,474,128</b>           | <b>9,602,649</b>           | <b>10,573,690</b>                  | <b>10,529,470</b>                        | <b>11,122,187</b>            |
| <b><u>EXPENDITURES</u></b>                       |                            |                            |                                    |                                          |                              |
| <b>HOSPITALITY TAX ALLOCATIONS</b>               | <b>2,310,841</b>           | <b>1,772,500</b>           | <b>1,927,500</b>                   | <b>2,068,780</b>                         | <b>2,370,000</b>             |
| PRIOR YEAR CARRYFORWARDS                         |                            |                            | 228,341                            | 228,341                                  |                              |
| EdVENTURE                                        | 509,850                    | 509,850                    | 509,850                            | 509,850                                  | 509,850                      |
| COLUMBIA MUSEUM OF ART                           | 695,250                    | 695,250                    | 695,250                            | 695,250                                  | 695,250                      |
| HISTORIC COLUMBIA FOUNDATION                     | 661,500                    | 661,500                    | 716,500                            | 716,500                                  | 451,500                      |
| COLUMBIA MUSIC FESTIVAL ASSOC.                   | 272,000                    | 225,000                    | 225,000                            | 225,000                                  | 225,000                      |
| ONE COLUMBIA                                     | 131,250                    | 167,600                    | 167,600                            | 167,600                                  | 167,600                      |
| <b>LINE ITEM AGENCIES</b>                        | <b>2,269,850</b>           | <b>2,259,200</b>           | <b>2,314,200</b>                   | <b>2,314,200</b>                         | <b>2,049,200</b>             |
| <b>Council Allocations</b>                       |                            |                            |                                    |                                          | 1,060,420                    |
| <b>COUNCIL ALLOCATIONS</b>                       | <b>631,963</b>             | <b>1,224,000</b>           | <b>1,756,700</b>                   | <b>1,571,200</b>                         | <b>1,060,420</b>             |
| <b><u>TRANSFERS OUT</u></b>                      |                            |                            |                                    |                                          |                              |
| TO GEN. FUND                                     | 2,800,000                  | 3,000,000                  | 3,000,000                          | 3,000,000                                | 3,000,000                    |
| TO DEBT SERVICE                                  | 1,346,949                  | 1,346,949                  | 1,346,949                          | 1,346,949                                | 2,642,567                    |
| <b>TOTAL TRANSFERS OUT</b>                       | <b>4,146,949</b>           | <b>4,346,949</b>           | <b>4,346,949</b>                   | <b>4,346,949</b>                         | <b>5,642,567</b>             |
| <b>TOTAL BUDGET</b>                              | <b>9,359,603</b>           | <b>9,602,649</b>           | <b>10,573,690</b>                  | <b>10,529,470</b>                        | <b>11,122,187</b>            |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                   | <b>114,525</b>             | <b>0</b>                   | <b>0</b>                           | <b>0</b>                                 | <b>0</b>                     |

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**ACCOMMODATIONS TAX**  
**PROPOSED FY 2014 / 2015**

|                                         | <b>ACTUAL<br/>FY 12/13</b> | <b>AMENDED<br/>FY 13/14</b> | <b>PROJECTED<br/>FY 13/14</b> | <b>PROPOSED<br/>FY 14/15</b> |
|-----------------------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------|
| <b><u>REVENUES</u></b>                  |                            |                             |                               |                              |
| ACCOMMODATIONS TAX                      | 1,952,261                  | 1,500,000                   | 2,010,829                     | 2,071,154                    |
| MISCELLANEOUS REVENUE                   |                            |                             |                               |                              |
| <b>TOTAL REVENUES</b>                   | <b>1,952,261</b>           | <b>1,500,000</b>            | <b>2,010,829</b>              | <b>2,071,154</b>             |
| <b><u>TRANSFERS IN</u></b>              |                            |                             |                               |                              |
| FROM FUND BALANCE                       |                            | 25,000                      | 195,070                       |                              |
| <b>TOTAL REVENUE &amp; TRANSFERS IN</b> | <b>1,952,261</b>           | <b>1,525,000</b>            | <b>2,205,899</b>              | <b>2,071,154</b>             |
| <b><u>EXPENDITURES</u></b>              |                            |                             |                               |                              |
| ACCOMMODATIONS TAX ALLOCATIONS          |                            | 4,250                       | 4,250                         | 1,943,846                    |
| CONVENTION & VISITORS BUREAU            | 1,289,612                  | 1,142,000                   | 1,720,764                     |                              |
| LAKE MURRAY TOURISM                     | 201,108                    | 175,000                     | 277,135                       |                              |
| 5% ALLOCATION, COMMITTEE EXPENSES       |                            |                             |                               | 72,308                       |
| COMMITTEE EXPENSES                      | 2,802                      | 5,000                       | 5,000                         | 5,000                        |
| TOGETHER WE CAN                         | 19,800                     | 25,000                      | 25,000                        | 25,000                       |
| <b>TOTAL EXPENSES</b>                   | <b>1,560,822</b>           | <b>1,500,000</b>            | <b>2,180,899</b>              | <b>2,046,154</b>             |
| <b><u>TRANSFERS OUT</u></b>             |                            |                             |                               |                              |
| TO GENERAL FUND                         | 25,000                     | 25,000                      | 25,000                        | 25,000                       |
| TO OTHER FUND                           |                            |                             |                               |                              |
| <b>TOTAL OTHER FUNDS</b>                | <b>25,000</b>              | <b>25,000</b>               | <b>25,000</b>                 | <b>25,000</b>                |
| <b>TOTAL BUDGET</b>                     | <b>1,585,822</b>           | <b>1,525,000</b>            | <b>2,205,899</b>              | <b>2,071,154</b>             |
| <b>TOTAL SURPLUS/(DEFICIT)</b>          | <b>366,439</b>             | <b>0</b>                    | <b>0</b>                      | <b>0</b>                     |

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