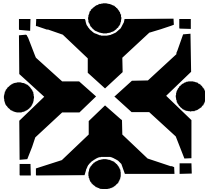


Overall Revenue Summaries



City of Columbia
Columbia, Missouri

OVERALL REVENUES

✦ **Property Taxes:** The growth in Property Taxes is projected to be 0.6% over Estimated FY 2009. The growth of assessed valuation of real property for new construction is projected to be 2.7%, but personal property is reflecting an 8% decline. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

✦ **Sales Taxes:** The growth in Sales Taxes is projected at 0% over Estimated FY 2009. This reflects a continued decline in growth that has been experienced since FY 2007. Estimated growth for FY 2009 has been revised to (-3.5%). Staff is closely monitoring sales tax receipts to determine if further adjustments will be necessary. General retail sales remain steady, however home improvement/construction and dining and entertainment sectors continue to decline.

✦ **Gross Receipts Taxes:** Increased 1.6% over Estimated FY 2009.

✦ **PILOT:** (Payment-In-Lieu-Of-Taxes) The Water and Electric Fund pays the General Fund annually an amount substantially equivalent to the 7% gross receipts taxes and property taxes which would be paid if the utilities were owned privately. PILOT payments are projected to grow at 6.7% over Estimated FY 2009 based upon modest growth trends and projected rate increases in the Electric Utility and Water Utility.

✦ **General and Administrative Fees:** (G&A) The City charges proportionately for all services performed by General Fund departments for enterprise, internal services, and other City funds. This also includes a component which estimates how much some of our City-owned utilities (Sewer, Solid Waste, and Storm Water) would pay in a payment-in-lieu-of-taxes equal to the amount they would pay in property taxes. G&A Fees are projecting a 4.4% increase over Estimated FY 2009.

✦ **Grants:** The 40.1% decrease is due primarily to the Non-Motorized Transportation Grant. The City received a multi-year grant for non-motorized transportation projects and the funding ended in the FY 2009 budget.

✦ **Capital Contributions:** The decrease of 0.6% reflects the change in federal capital grants for Railroad and Transit.

✦ **Transfers:** These include both subsidies and transfers between funds. FY 2010 reflects a 31.8% decrease over estimated FY 2009. A majority of the decrease is due to a reduction in transfers of special revenues to support the Capital Improvement Plan.

✦ **Other Local Revenues:** Includes Licenses and Permits, Fines, Governmental Fees and Charges, and Miscellaneous Revenues such as Auction Revenues from the sale of surplus equipment and other miscellaneous revenues. For FY 2010, Other Local Revenues remains constant with a 0.9% increase over Estimated FY 2009. Decreased revenue from permit activity in the construction area have been offset by a number of smaller fee increases in health and recreation services. The fee increases proposed have been developed by reviewing the cost of providing service and cost recovery goals. Development fees are proposed to increase from 25 cents to 50 cents per square foot as outlined in the 2005 ballot to fund the City's transportation plan.

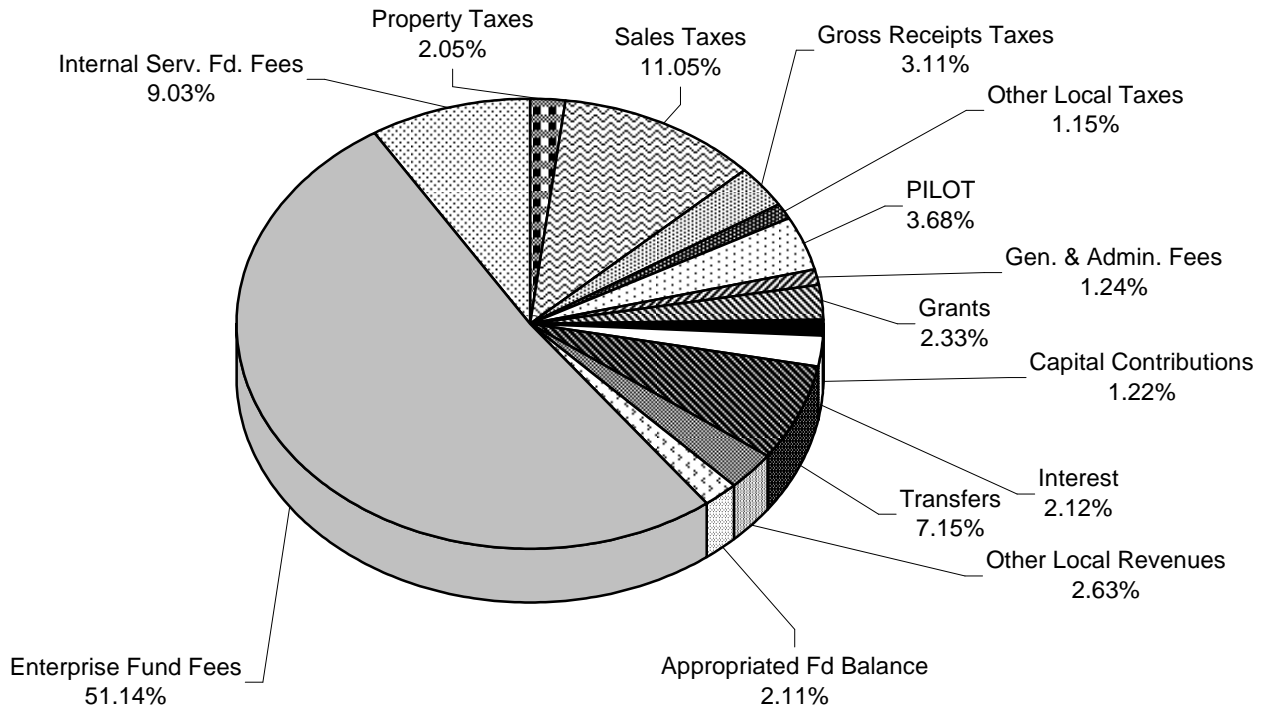
✦ **Lease/Bond Proceeds:** No new bonding authority is requested for FY 2010.

✦ **Appropriated Fund Balance:** Typically the city appropriates funds in excess of reserve requirement to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, staff has proposed to reduce the amount General Fund Appropriated Fund Balance by over \$1.3 million from FY 2009. This will allow those funds to be available to bridge the projected gap for the General Fund in FY 2011. There is an increase in the Capital Project Fund of Appropriated Fund Balance that is available for transportation projects.

✦ **Enterprise Fund Fees:** These are fees charged to users for utility and other types of services. The 4.0% increase increase for FY 2010 reflects a only a small growth in the number of customers as well as rate increases proposed in Water (8.0%), Electric (5%), Solid Waste (No residential rate increase) and Sewer (15%).

✦ **Internal Service Fund Fees:** These are fees charged for providing services to other City departments. The 6.3% increase reflects increases in Self Insurance Fees and increases in charges for custodial and building maintenance after a number of years of drawing down accumulated fund balance.

Overall Revenue Summary FY 2010



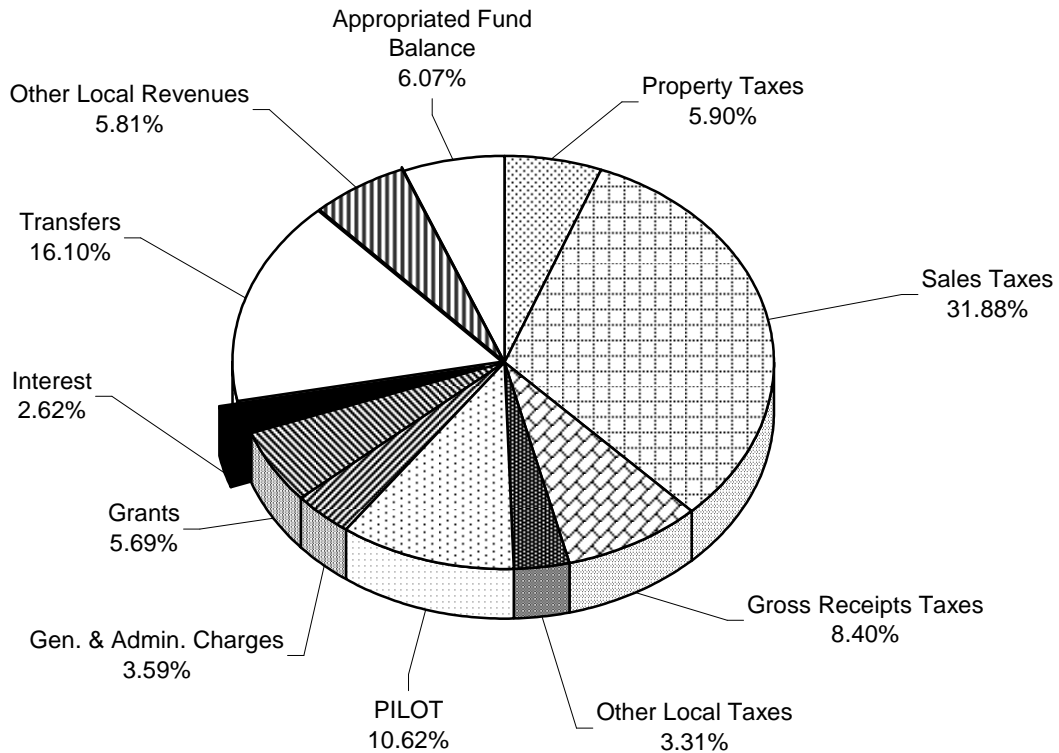
All Funds Revenue By Category

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
Property Taxes	\$ 6,644,677	\$ 6,609,000	\$ 6,870,800	6,910,950	0.6%
Sales Taxes	38,669,141	39,478,500	37,316,175	37,316,175	0.0%
Gross Receipts Taxes	9,920,502	9,783,500	10,324,727	10,493,500	1.6%
Other Local Taxes	4,027,044	3,923,000	3,835,000	3,875,000	1.0%
PILOT	11,215,634	11,705,000	11,650,000	12,432,600	6.7%
Gen. & Admin. Charges	3,634,049	4,025,046	4,025,046	4,200,366	4.4%
Grants	13,807,155	12,945,531	13,134,145	7,867,244	(40.1%)
Capital Contributions	5,077,511	4,040,091	4,155,715	4,132,213	(0.6%)
Interest	11,596,743	7,234,000	8,688,534	7,149,000	(17.7%)
Transfers	50,746,678	35,378,876	35,390,026	24,133,702	(31.8%)
Other Local Revenues	16,909,393	8,394,528	8,778,854	8,861,699	0.9%
Lease/Bond Proceeds	26,997,067	0	0	0	0.0%
Appropriated Fund Balance	3,373,205	7,619,980	7,619,980	7,106,987	(6.7%)
Enterprise Fund Fees	154,478,594	166,808,984	165,993,247	172,620,276	4.0%
Internal Service Fund Fees	28,367,924	31,136,976	28,660,733	30,465,266	6.3%
Total	\$ 385,465,317	\$ 349,083,012	\$ 346,442,982	337,564,978	(2.6%)

Financial Summary - FY 2010 Revenue Summary By Category and Funding Source

	General Government	Enterprise	Internal Service	FY 2010 Total
TAXES:				
Property Taxes	\$ 6,910,950	\$ 0	\$ 0	\$ 6,910,950
Sales Tax	37,316,175	0	0	37,316,175
Gross Receipts Taxes	9,837,250	0	656,250	10,493,500
Other Local Taxes	3,875,000	0	0	3,875,000
TOTAL TAXES	57,939,375	0	656,250	58,595,625
INTRAGOVERNMENTAL REVENUES:				
PILOT	12,432,600	0	0	12,432,600
Gen. & Admin. Fees	4,200,366	0	0	4,200,366
TOTAL INTRAGOVERNMENTAL REV.	16,632,966	0	0	16,632,966
INTERGOVERNMENTAL REVENUES (Grant Revenue)	6,657,244	1,210,000	0	7,867,244
CAPITAL CONTRIBUTIONS	0	4,132,213	0	4,132,213
INVESTMENT REVENUE	3,072,500	3,773,500	303,000	7,149,000
OPERATING TRANSFERS	18,851,017	4,977,385	305,300	24,133,702
OTHER LOCAL REVENUE	6,798,887	1,372,795	690,017	8,861,699
LEASE/BOND PROCEEDS	0	0	0	0
APPROPRIATED FUND BALANCE	7,106,987	0	0	7,106,987
ENTERPRISE FUND FEES:				
Railroad Utility Fees	0	935,750	0	935,750
Water Utility Fees	0	18,841,500	0	18,841,500
Electric Utility Fees	0	117,777,000	0	117,777,000
Recreation Fees	0	4,492,381	0	4,492,381
Public Transportation Fees	0	1,474,689	0	1,474,689
Airport Utility Fees	0	431,334	0	431,334
Sanitary Sewer Fees	0	12,112,000	0	12,112,000
Parking Fees	0	1,711,875	0	1,711,875
Solid Waste Utility Fees	0	13,723,747	0	13,723,747
Storm Water Utility Fees	0	1,120,000	0	1,120,000
TOTAL ENTERPRISE FUND FEES	0	172,620,276	0	172,620,276
INTERNAL SERVICE FEES:				
Locator Fees	0	159,140	0	159,140
Health Insurance Fees	0	0	11,491,692	11,491,692
Self Insurance Fees	0	0	3,700,331	3,700,331
Custodial & Bldg Maintenance Fees	0	0	1,220,280	1,220,280
Fleet Maintenance Fees	0	0	7,195,610	7,195,610
Information Technologies Fees	0	0	4,159,767	4,159,767
Print Shop & Mailroom Fees	0	0	913,614	913,614
Utility Customer Services Billing Fees	0	0	1,624,832	1,624,832
TOTAL INTERNAL SERVICE FUND FEES	0	159,140	30,306,126	30,465,266
TOTAL REVENUES AND OTHER SOURCES	\$ 117,058,976	\$ 188,245,309	\$ 32,260,693	\$ 337,564,978

General Government Revenues FY 2010



General Government Revenues

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
Property Taxes	\$ 6,644,677	\$ 6,609,000	\$ 6,870,800	\$ 6,910,950	0.6%
Sales Taxes	38,669,141	39,478,500	37,316,175	37,316,175	0.0%
Gross Receipts Taxes	9,360,394	9,033,500	9,574,727	9,837,250	2.7%
Other Local Taxes	4,027,044	3,923,000	3,835,000	3,875,000	1.0%
PILOT	11,215,634	11,705,000	11,650,000	12,432,600	6.7%
Gen. & Admin. Charges	3,634,049	4,025,046	4,025,046	4,200,366	4.4%
Grants	12,218,648	11,623,596	11,494,687	6,657,244	(42.1%)
Interest	5,013,793	1,480,000	4,133,221	3,072,500	(25.7%)
Transfers	45,640,975	29,780,741	29,776,416	18,851,017	(36.7%)
Other Local Revenues	9,659,412	6,510,756	6,601,153	6,798,887	3.0%
Lease/Bond Proceeds	26,997,067	0	0	0	0.0%
Appropriated Fund Balance	3,373,205	7,619,980	7,619,980	7,106,987	(6.7%)
Total	\$ 176,454,039	\$ 131,789,119	\$ 132,897,205	\$ 117,058,976	(11.9%)

GENERAL FUND REVENUES

The City of Columbia receives revenues from a number of sources, including Property Taxes; Sales Taxes; Other Local Taxes; PILOT; General and Administrative (G&A) Fees; Grants; Interest Revenue; Transfers; Franchises, Licenses and Permits; Fines; Fees; Service Charges; Miscellaneous Revenues; and Appropriated Fund Balance.

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Estimated FY 2009 to Adopted FY 2010.

✦ **Property Taxes:** The growth in Property Taxes is projected to be 0.6% over Estimated FY 2009. The growth of assessed valuation of real property for new construction is projected to be 2.7%, but personal property is reflecting an 8% decline. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

✦ **Sales Taxes:** The growth in Sales Taxes is projected at 0% over Estimated FY 2009. This reflects a continued decline in growth that has been experienced since FY 2007. Estimated growth for FY 2009 has been revised to (-3.5%). Staff is closely monitoring sales tax receipts to determine if further adjustments will be necessary. General retail sales remain steady, however home improvement/construction and dining and entertainment sectors continue to decline.

✦ **Other Local Taxes:** These include the gasoline tax, cigarette tax, and motor vehicle taxes.

◇ **Gasoline Tax** provides for the construction and maintenance of highways. The rate is 17 cents per gallon.

The FY 2010 amount is projected at a slight increase over Estimated FY 2009 (2.1%) due to decreased gasoline prices should allow for more gallons in sales.

◇ **Cigarette Tax** of 10 cents per package is collected on each package by the wholesaler. The FY 2010 amount is projected at a slight decrease below Estimated FY 2009 (1.5%).

◇ **Motor Vehicle Tax** includes 1 1/2 cents per \$1.00 vehicle cost and \$12.50 of the license plate fee. The FY 2010 amount is projected at the same amount as Estimated FY 2009.

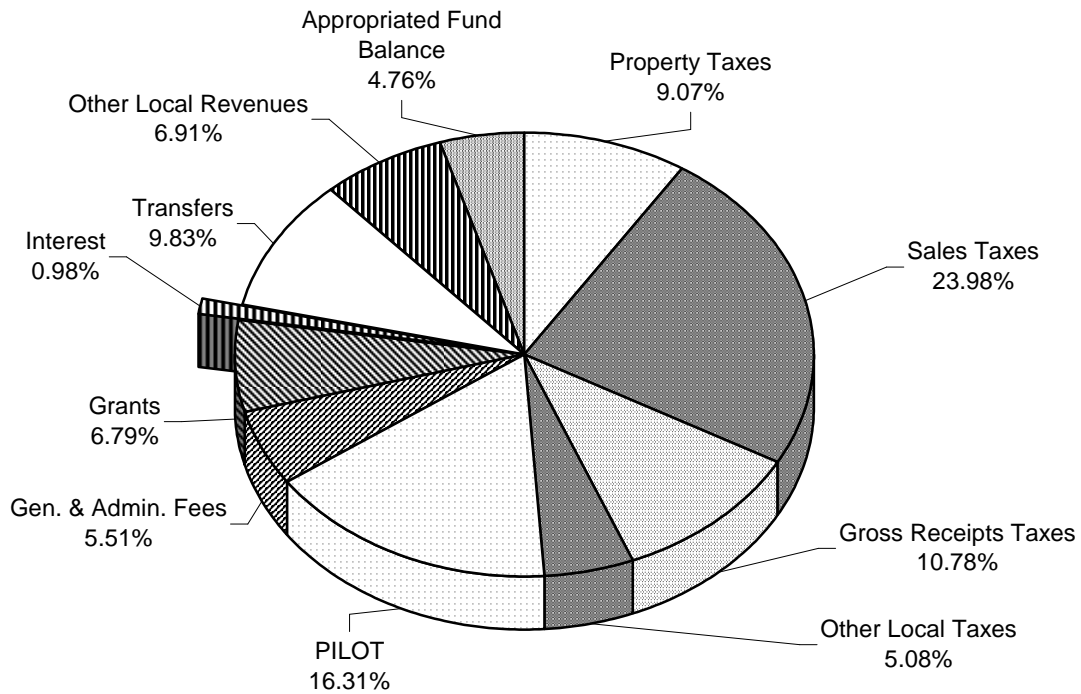
✦ **PILOT:** (Payment-In-Lieu-Of-Taxes) The Water and Electric Fund pays the General Fund annually an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. PILOT payments are projected to grow at 6.7% over Estimated FY 2009 based upon modest growth trends and projected rate increases in the Electric Utility and Water Utility.

✦ **General and Administrative Fees:** (G&A) The City charges proportionately for all services performed by General Fund departments for enterprise, internal services, and other City funds. They are based on an account of actions performed for the various enterprise and internal service funds (i.e.. Bids, purchase orders issued, investments, payroll functions etc.). The fee does still include a payment-in-lieu-of-taxes from some of our other City-owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a 4.4% increase over Estimated FY 2009.

✦ **Grants:** A decrease of 21.4% over Estimated FY 2009 is due to the Non-Motorized Transportation Grant funding that was included in FY 2009 budget. The 2010 allocation of MoDoT transportation planning funds is down from the 2009 allocation. All other grants do not show significant changes.

✦ **Appropriated Fund Balance:** Typically the city appropriates funds in excess of reserve requirement to support General Fund operations. In an effort to mitigate the long term effect of the current economic downturn, staff has proposed to reduce the amount General Fund Appropriated Fund Balance by over \$1.3 million from FY 2009. This will allow those fund to be available to bridge the projected gap for the General Fund in FY 2011.

General Fund Revenues FY 2010



General Fund Revenues

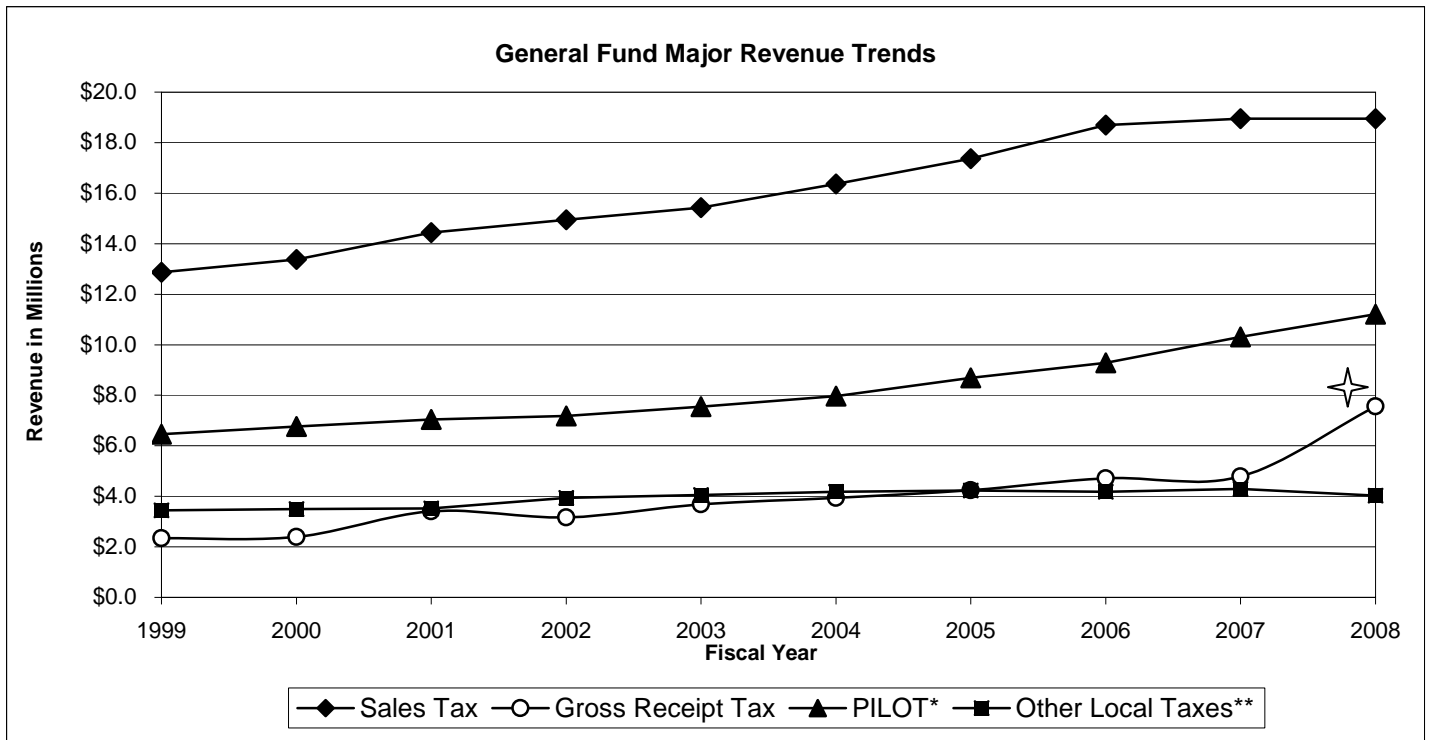
	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
Property Taxes	\$ 6,644,677	\$ 6,609,000	\$ 6,870,800	\$ 6,910,950	0.6%
Sales Taxes	18,947,469	19,281,000	18,284,275	18,284,275	0.0%
Gross Receipts Taxes	7,558,607	7,233,500	7,948,500	8,217,250	3.4%
Other Local Taxes	4,027,044	3,923,000	3,835,000	3,875,000	1.0%
PILOT	11,215,634	11,705,000	11,650,000	12,432,600	6.7%
Gen. & Admin. Fees	3,634,049	4,025,046	4,025,046	4,200,366	4.4%
Grants	6,184,221	6,706,496	6,577,587	5,173,244	(21.4%)
Interest	1,049,409	800,000	761,000	750,000	(1.4%)
Transfers	7,417,392	7,449,798	7,445,473	7,496,702	0.7%
Other Local Revenues	8,846,361	5,241,731	5,417,310	5,264,387	(2.8%)
Appropriated Fund Balance	3,373,205	4,969,180	4,969,180	3,627,974	(27.0%)
Total	\$ 78,898,068	\$ 77,943,751	\$ 77,784,171	\$ 76,232,748	(2.0%)

Financial Summaries - General Fund Revenue Detail

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
TAXES:					
PROPERTY TAXES:					
Real Estate	\$ 5,266,744	\$ 5,372,000	\$ 5,500,400	\$ 5,637,910	2.5%
Personal Property	1,176,677	1,075,000	1,192,000	1,096,640	(8.0%)
Other	201,256	162,000	178,400	176,400	(1.1%)
Total Property Taxes	6,644,677	6,609,000	6,870,800	6,910,950	0.6%
SALES TAX	18,947,469	19,281,000	18,284,275	18,284,275	0.0%
GROSS RECEIPTS TAX:					
Telephone	3,455,201	2,916,000	3,416,000	3,416,000	0.0%
Natural Gas	3,101,588	3,435,000	3,550,000	3,690,000	3.9%
Electric	727,768	695,000	795,000	830,000	4.4%
CATV	274,050	187,500	187,500	281,250	50.0%
Total Gross Receipts Tax	7,558,607	7,233,500	7,948,500	8,217,250	3.4%
OTHER LOCAL TAXES:					
Cigarette Tax	731,629	648,000	660,000	650,000	(1.5%)
Gasoline Tax	2,412,509	2,350,000	2,350,000	2,400,000	2.1%
Motor Vehicle Tax	882,906	925,000	825,000	825,000	0.0%
Total Other Local Taxes	4,027,044	3,923,000	3,835,000	3,875,000	1.0%
TOTAL TAXES	37,177,797	37,046,500	36,938,575	37,287,475	0.9%
INTRAGOVERNMENTAL REVENUES:					
PILOT:					
PILOT - Electric	8,802,977	9,235,000	9,150,000	9,765,000	6.7%
PILOT - Water	2,412,657	2,470,000	2,500,000	2,667,600	6.7%
Total PILOT	11,215,634	11,705,000	11,650,000	12,432,600	6.7%
Gen. & Admin. Revenue	3,634,049	4,025,046	4,025,046	4,200,366	4.4%
TOTAL INTRAGOV. REV.	14,849,683	15,730,046	15,675,046	16,632,966	6.1%
INTERGOVERNMENTAL REVENUES:					
Federal / State Revenues	4,093,818	4,695,652	4,606,527	3,030,566	(34.2%)
County Revenues	2,090,403	2,010,844	1,971,060	2,142,678	8.7%
TOTAL INTERGOV. REV.	6,184,221	6,706,496	6,577,587	5,173,244	(21.4%)
INTEREST & INVESTMENT REVENUE:					
Investment Earnings & Interest	1,049,409	800,000	761,000	750,000	(1.4%)
TOTAL INV. INCOME	1,049,409	800,000	761,000	750,000	(1.4%)
OPERATING TRANSFERS:					
One-Quarter Cent Sales Tax	5,000	0	0	0	
Parks Sales Tax	1,030,000	1,045,000	1,045,000	1,045,000	0.0%
Transportation Sales Tax	6,062,200	6,142,500	6,142,500	6,142,500	0.0%
Public Improvement Fund	105,228	110,000	110,000	113,500	3.2%
Special Road District Tax	113,425	113,425	113,425	113,425	0.0%
Special Business District	7,500	7,500	7,500	7,500	0.0%
Convention & Visitors Fund	15,000	0	0	0	
Capital Projects Fund	12,575	8,875	8,875	62,000	598.6%
Water Fund	0	0	0	0	
Electric Fund	0	0	0	0	
Public Transportation	0	0	0	0	
Contributions Fund	54,594	10,180	5,855	0	(100.0%)
CDBG Fund	0	0	0	0	
Utility Customer Services Fund	11,870	12,318	12,318	12,777	3.7%
92 G.O. Fund	0	0	0	0	
TOTAL OPER. TRANSF.	\$ 7,417,392	\$ 7,449,798	\$ 7,445,473	\$ 7,496,702	0.7%

Financial Summaries - General Fund Revenue Detail (Continued)

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
OTHER LOCAL REVENUE:					
LICENSES & PERMITS:					
Business License	\$ 644,166	\$ 623,700	\$ 629,500	\$ 626,000	(0.6%)
Liquor License	134,978	138,000	135,000	136,500	1.1%
Animal License	36,707	34,600	35,000	35,000	0.0%
TOTAL LIC. & PERMITS	815,851	796,300	799,500	797,500	(0.3%)
FINES:					
Municipal Court Fines	941,824	1,040,000	965,000	1,191,746	23.5%
Uniform Ticket Fines	131,476	148,000	110,000	108,000	(1.8%)
Meter Fines	275,276	235,000	250,000	260,000	4.0%
Alarm Violations	18,800	13,500	18,800	18,000	(4.3%)
TOTAL FINES	1,367,376	1,436,500	1,343,800	1,577,746	17.4%
FEES:					
Construction Fees	694,025	727,300	666,610	648,800	(2.7%)
Street Maintenance Fees	236,325	65,000	165,000	165,000	0.0%
Animal Control Fees	19,650	22,000	21,000	21,000	0.0%
Health Fees	425,561	444,180	444,180	489,655	10.2%
Other Fees	237,024	264,637	248,237	273,737	10.3%
TOTAL FEES	1,612,585	1,523,117	1,545,027	1,598,192	3.4%
MISC. REVENUES	5,050,549	1,485,814	1,728,983	1,290,949	(25.3%)
TOTAL OTR LOCAL REV.	8,846,361	5,241,731	5,417,310	5,264,387	(2.8%)
APPROP. FD BAL.	3,373,205	4,969,180	4,969,180	3,627,974	(27.0%)
TL REV. & OTR SOURCES	\$ 78,898,068	\$ 77,943,751	\$ 77,784,171	\$ 76,232,748	(2.0%)



* PILOT - Payment in Lieu of Taxes

**Other Local Taxes include gasoline, cigarette and motor vehicle taxes

☆ Gross receipt tax included a large settlement which requires wireless companies to pay gross receipt taxes

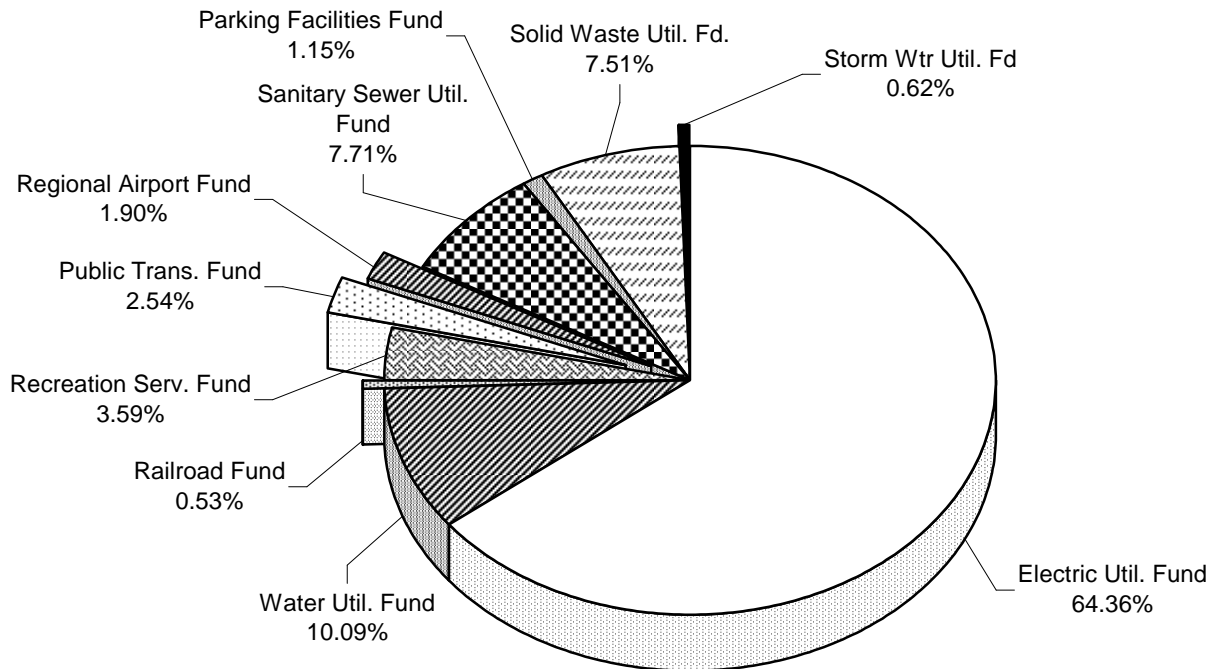
ENTERPRISE FUND REVENUES

The City of Columbia has ten enterprise funds that are projected to generate a total of \$188,245,309 in revenues for FY 2010. The City provides the following utilities to its citizens: Electric, Water, Storm Water, Sewer, and Solid Waste collection. The City's other enterprise activities include Railroad, Public Transportation, Regional Airport, Parking, and Recreation Services.

Some of the City's major enterprise sources include: Sales of Electric and Water, Solid Waste Collection Charges, and Sewer Charges. Revenues highlighted below are those which are shown to change significantly from Estimated FY 2009 to Adopted FY 2010.

- ✦ **Electric Fund:** The sale of electricity is a major revenue source for this fund. There are approximately 45,000 customers that receive electricity from the City. The growth rate in new customers has slowed to just under 1% per year. The major sources of electric revenue are as follows: Residential Sales (36%), Commercial and Industrial Sales (54%), and Sales to Public Authorities (10%). A 5% rate increase is included for FY 2010 to continue to provide funds for the increasing cost of purchased power and to provide funding for needed capital projects and debt payments.
- ✦ **Water Fund:** The sale of water is the major revenue source for this fund. There are approximately 44,500 customers that receive water from the City. The growth rate in new customers has slowed to just over 1% per year. An 8% increase in revenue from the rate change is included to address debt service requirements and to meet the capital requirements of the fund.
- ✦ **Railroad Fund:** Current economic conditions continue to effect rail traffic, however traffic flow is projected to stabilize in FY 2010. A capital charge continues to be placed on coal deliveries for CIP funding. This charge is targeted to rail bed improvements. These are the CIP projects that replace tie, rails, and improve the rail line surface.
- ✦ **Recreation Services Fund:** This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activity. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund. The department utilized their recent Cost of Service Study to propose a number of fee increases for FY 2010 that are projected to generate approximately \$167,000.
- ✦ **Public Transportation Fund:** Revenues have decreased overall due to a decrease in federal grants. Revenues from ridership are projected to remain the same for FY 2010. The City did not experience a decline in ridership from the increase in fees implemented in FY 2009.
- ✦ **Regional Airport Fund:** Revenues reflect an increase of 8.9%. FAA grants to support the Capital Improvement Plan account for this increase. Operating revenues are down slightly from FY 2009 estimates due to a one time catch up payment on Passenger Facility Charges received in FY 2009.
- ✦ **Sanitary Sewer Fund:** Sewer charges are the major revenue source for this fund. There are approximately 43,000 sewer utility customers. A 15% rate increase is included for FY 2010 to pay for the 2008 voter approved ballot issue revenue bonds used to fund capital improvements and operating increases.
- ✦ **Parking Fund:** Parking fees are charged to users of the City's garages, surface lots, and metered parking. No fee increases are proposed for FY 2010.
- ✦ **Solid Waste Utility Fund:** There are about 43,000 Solid Waste utility accounts served by the City. There are no projected increase for residential customers, however, there is a 20% rate increase included for commercial customers.
- ✦ **Storm Water Fund:** Storm water fees paid by utility customers as well as development charges are the major revenue sources for this fund.

Enterprise Fund Revenues By Fund FY 2010



Enterprise Fund Revenues By Fund

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
Electric Utility Fund	\$ 113,441,243	\$ 117,318,583	\$ 119,281,321	\$ 121,150,140	1.6%
Water Utility Fund	16,168,327	18,694,838	17,143,401	18,988,500	10.8%
Railroad Fund	1,399,746	1,154,750	1,109,840	999,750	(9.9%)
Recreation Services Fund	6,286,425	6,808,398	6,623,817	6,764,016	2.1%
Public Transportation Fund	4,813,677	5,079,475	5,400,975	4,786,007	(11.4%)
Regional Airport Fund	3,748,460	3,261,763	3,290,544	3,584,574	8.9%
Sanitary Sewer Utility Fund	11,878,566	13,335,452	12,942,487	14,505,600	12.1%
Parking Facilities Utility Fund	2,322,451	2,057,869	2,070,807	2,161,875	4.4%
Solid Waste Utility Fund	14,868,918	15,088,700	14,060,138	14,130,847	0.5%
Storm Water Utility Fund	1,564,152	1,469,435	1,267,569	1,174,000	(7.4%)
Total	\$ 176,491,965	\$ 184,269,263	\$ 183,190,899	\$ 188,245,309	2.8%

INTERNAL SERVICE FUND REVENUES

The City of Columbia has seven internal service funds that are projected to generate a total of \$32,260,693 in revenues. In the past the City has adjusted a number of the fees charged by these departments to allow for the use of amounts that have accumulated from net income. Many of these funds are now charging fees for the full amount of the cost of the services they provide. This results in higher rates of increases than may have been charged in the past.

The rates charged to the user departments are adjusted, as needed, to cover the costs of providing the goods and services. An initial rate is set at the beginning of the budget process and then it is reviewed during the budget process to ensure that the Internal Service Funds are able to recover their operating costs.

Several funds will still have a planned use of fund balance in FY 2010

Below are revenue highlights of changes experienced from Estimated FY 2009 to Adopted FY 2010.

- ✦ **Employee Benefit Fund:** This fund is used to account for the City of Columbia's self insurance program for health, disability, and life insurance for covered City employees. In addition, charges for Employee Health/Wellness (which consists of physicals, drug testing, Hepatitis B shots, etc.), employee recognition and post-employment health benefits are included in this fund. In FY 2010 the fund shows a 6.6% increase which includes the proposed health insurance rate increases of 7%.

- ✦ **Self Insurance Reserve Fund:** This fund is used to account for the reserves established and held in trust for the City's self insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims. The 11.6% increase in FY 2010 revenues over Estimated FY 2009 is due to the increased amount collected from the other departments to pay for the ever increasing claims paid by this fund.

- ✦ **Custodial and Building Maintenance Services Fund:** This fund provides janitorial and building maintenance services to the other City departments. FY 2010 revenues reflect a 13.0% increase. This fund has utilized its fund balance over the past few years. Rates need to increase more than the cost of service for the next year to recover cost and maintain appropriate levels of reserves as indicated in the City's internal service fund policy.

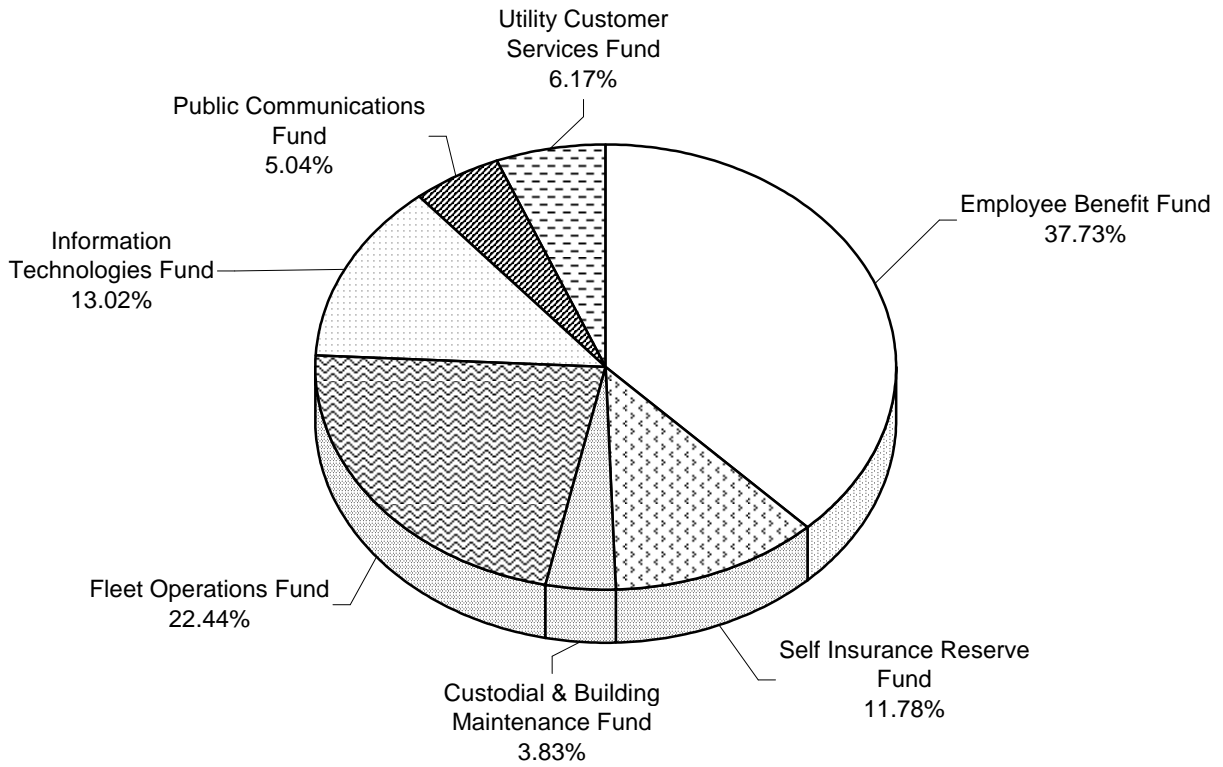
- ✦ **Fleet Maintenance Fund:** This fund provides equipment maintenance and repair operation for Public Works and other user departments. Departments are charged a shop labor rate. An additional shift has been added in FY 2009 to increase operations to 24 hours to help minimize the amount of outside labor work. This fund also provides a fueling station for many of the departments. A 5.2% increase is projected FY 2010 over Estimated FY 2009.

- ✦ **Information Technologies Fund:** This fund provides computer services to the other City departments including the support and administration of the AS/400 midrange computer, a Wide Area Network (WAN), Local Area Networks (LAN), telecommunications (PBX), personal computers, and workstations. Fees are assessed based upon each department's usage of the AS 400 and the number of computer workstations for all departments. The revenues for FY 2010 reflect a 1.6% increase over FY 2009 due primarily to a decrease in computer replacement fees. Rates do not need to increase as much due to a prudent use of fund balance over the past few years and working to keep expenditures to a minimum.

- ✦ **Public Communications Fund:** This fund provides public communications, web communications/electronic government, printing and mail services, cable broadcast and neighborhood relations services. FY 2010 revenues reflect a reduced allocation of Cable Franchise fees that are utilized to support this operation.

- ✦ **Utility Customer Services Fund:** This fund charges various City departments for billing the following types of utilities: water, electric, sanitary sewer, solid waste, and storm water. FY 2010 revenues reflect a 6.2% increase.

Internal Service Fund Revenues By Fund FY 2010



Internal Service Revenues By Fund

	Actual FY 2008	Budget FY 2009	Estimated FY 2009	Adopted FY 2010	% Change From Estimated FY 2009
Employee Benefit	\$ 13,531,817	\$ 12,601,878	\$ 11,413,863	\$ 12,171,494	6.6%
Self Insurance	3,192,403	3,603,865	3,403,865	3,800,331	11.6%
Custodial & Bldg Maint.	968,301	1,115,759	1,093,677	1,235,580	13.0%
Fleet Maintenance	7,640,155	8,185,210	6,879,164	7,238,910	5.2%
Information Technologies	3,959,463	4,034,775	4,037,048	4,199,767	4.0%
Public Communications	1,422,116	1,683,349	1,652,857	1,624,779	(1.7%)
Utility Customer Services	1,805,058	1,799,794	1,874,404	1,989,832	6.2%
Total	\$ 32,519,313	\$ 33,024,630	\$ 30,354,878	\$ 32,260,693	6.3%

(THIS PAGE INTENTIONALLY LEFT BLANK)