



To: The Honorable Mayor Benjamin and Columbia City Council
Teresa Wilson, City Manager

From: Jeff Palen, CFO

Subject: Preliminary FY 2019/2020 Revenue & Expenditures Monthly Report – August 2019

Date: July 10, 2020

We are pleased to provide you with preliminary fiscal year 2019/2020 revenue and expenditure reports through August 2019. Included are the summary reports as presented to Council and the detail reports for the following funds:

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

These reports are produced and posted on the City's website. This information is preliminary, unaudited and subject to change. Year-end reports will be posted at the completion of the City's audit. For additional information, please contact the Budget Department at (803) 545-3201 or the Finance Department at (803) 545-3409.

City of Columbia
 General Fund Summary - Revenue and Expenditures - Current to Prior Year Variance
 August 31, 2019

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU AUG 2018	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE						
1	GENERAL PROPERTY TAX	57,333,994	59,015,129	1,562,513	0	(1,562,513) 0.0%
2	LICENSES AND PERMITS	40,379,287	42,163,401	1,094,385	1,173,884	79,499 2.8%
3	FROM OTHER AGENCIES	16,017,801	16,476,135	(159,343)	(21,517)	137,826 -0.1%
4	CURRENT SERVICE CHARGES	13,088,203	15,485,490	2,273,417	2,742,885	469,468 17.7%
5	FINES & FORFEITURES	677,587	1,062,800	179,716	158,873	(20,843) 14.9%
6	SPECIAL EVENTS	79,971	80,300	10,598	820	(9,778) 1.0%
7	MISCELLANEOUS REVENUE	151,441	145,000	7,822	42,054	34,232 29.0%
8	INTEREST ON INVESTMENT	289,662	197,500	59,799	26,487	(33,312) 13.4%
9	RENTS & SALE OF PROPERTY	272,215	397,000	259,785	78,046	(181,739) 19.7%
10	TOTAL REVENUE	128,290,161	135,022,755	5,288,692	4,201,532	(1,087,160) 3.1%
TRANSFERS IN						
12	FROM CAPITAL LEASE PROCEEDS	3,379,818	0	0	1,276,537	1,276,537 0.0%
13	FROM ACCOMMODATIONS TAX	25,000	25,000	4,167	4,167	(0) 16.7%
14	FROM HOSPITALITY TAX	3,700,000	3,700,000	616,667	616,667	(0) 16.7%
15	FROM GO BOND PROCEEDS	0	9,250,000	0	0	0 0.0%
16	FROM WATER & SEWER OPERATING	4,189,680	4,189,680	698,280	698,280	0 16.7%
17	FROM PARKING FUND	500,000	500,000	83,333	83,333	0 16.7%
18	FROM OTHER FUNDS	1,116,987	650,000	93,333	93,333	0 14.4%
19	UN-APPROPRIATED SURPLUS	0	3,610,177	0	0	0 0.0%
20	TOTAL TRANSFERS IN	12,911,485	21,924,857	1,495,780	2,772,317	1,276,537 12.6%
21	TOTAL GEN FUND REV & TRF	141,201,646	156,947,612	6,784,472	6,973,849	189,377 4.4%
EXPENDITURES - DEPARTMENTS						
25	LEGISLATIVE - MAYOR & CITY COUNCIL	749,648	813,360	79,546	107,777	28,231 13.3%
26	ADMINISTRATION - CITY MANAGER	578,859	896,621	79,851	87,811	7,960 9.8%
27	ADMINISTRATION - GOV'T AFFAIRS	360,174	302,173	22,047	57,372	35,325 19.0%
28	ADMINISTRATION - ACM OPERATIONS	509,553	499,898	61,965	68,699	6,734 13.7%
29	ADMINISTRATION - ACM-CFO	236,534	244,127	26,228	26,696	468 10.9%
30	ADMINISTRATION - SR. ASSISTANT CM	119,568	293,028	12,693	14,647	1,954 5.0%
31	HUMAN RESOURCES	1,068,625	1,159,262	146,969	144,003	(2,966) 12.4%
32	BUDGET & PROG MGMT OFFICE	321,066	633,845	47,993	60,414	12,421 9.5%
33	PUBLIC RELATIONS	771,099	859,953	93,369	100,945	7,576 11.7%
34	COUNCIL SUPPORT SERVICES	385,176	448,752	50,538	52,834	2,296 11.8%
35	LEGAL	2,041,725	2,401,982	242,213	268,591	26,378 11.2%
36	MUNICIPAL COURT	2,327,487	2,675,536	375,962	314,695	(61,267) 11.8%
37	FINANCE	1,782,499	2,208,747	240,540	281,808	41,268 12.8%
38	OFFICE OF BUSINESS OPPORTUNITIES	819,425	1,076,846	124,091	92,213	(31,878) 8.6%
39	COMMUNITY DEVELOPMENT	327,886	395,485	33,151	41,985	8,834 10.6%
40	DEVELOPMENT SERVICES	3,487,230	3,910,245	427,153	472,917	45,764 12.1%
41	POLICE	43,209,371	44,853,427	5,689,410	5,944,660	255,250 13.3%
42	EMERGENCY OPERATIONS	561,071	601,167	40,686	49,600	8,914 8.3%
43	911 EMERGENCY COMMUNICATIONS	3,029,263	3,205,401	442,253	446,332	4,079 13.9%
44	FIRE	21,608,472	23,811,057	2,890,783	3,252,191	361,408 13.7%
45	PARKS & RECREATION	12,760,872	13,998,534	2,006,146	1,955,846	(50,300) 14.0%
46	PUBLIC WORKS	17,921,775	20,615,491	2,333,639	2,581,349	247,710 12.5%
47	GENERAL SRVCS/SUPPORT SERVICES	1,742,867	2,490,041	120,837	143,584	22,747 5.8%
48	INFORMATION TECHNOLOGY	4,073,970	4,356,780	558,570	1,212,610	654,040 27.8%
49	TOTAL DEPARTMENT	120,794,215	132,751,758	16,146,633	17,779,579	1,632,946 13.4%
EXPEND. - NON-DEPT. & MISC.						
51	COMMUNITY PROMOTION - AGENCIES	201,017	0	0	0	0 0.0%
52	SOLICITOR & DETENTION	696,802	953,817	0	0	0 0.0%
53	HOMELESS SERVICES	999,903	1,055,291	101,165	0	(101,165) 0.0%
54	ECONOMIC DEVELOPMENT - RESERVE	0	0	0	0	0 0.0%
55	NON-DEPARTMENTAL & MISC.	23,361	40,000	1,650	1,892	242 4.7%
56	OFFICE SPACE LEASE	632,322	640,000	45,126	135,904	90,778 21.2%
57	2017 HOSP BOND	0	0	0	0	0 0.0%
58	CAPITAL LEASE PAYMENT	3,619,290	5,420,797	757,801	1,029,602	271,801 19.0%
59	OTHER SERVICES AND CHARGES	8,705	0	169	(201)	(370) 0.0%
60	TOTAL NON-DEPARTMENTAL	6,181,400	8,109,905	905,911	1,167,197	261,286 14.4%
61	TOTAL EXPENDITURES	126,975,615	140,861,663	17,052,544	18,946,776	1,894,232 13.5%
TRANSFERS OUT						
63	TO OTHER FUNDS	0	0	0	0	0 0.0%
64	DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	269,025	279,049	10,024 0.0%
65	TO INTERNAL SERVICE FUNDS	3,087,000	10,255,345	0	581,402	581,402 5.7%
66	TO SPECIAL REVENUES	0	0	0	0	0 0.0%
67	TO DEBT SERVICE	4,955,600	3,668,213	825,933	611,371	(214,562) 0.0%
68	TO GRANTS	246,928	25,000	0	0	0 0.0%
69	TO CAPITAL IMPROVEMENTS	416,426	485,000	0	0	0 0.0%
70	TO STORM WATER	0	0	0	0	0 0.0%
71	TO CAPITAL REPLACEMENTS	0	0	0	0	0 0.0%
72	TOTAL TRANSFERS OUT	10,320,104	16,095,269	1,094,958	1,471,821	376,863 9.1%
73	TOTAL GEN FUND EXPEND & TRF	137,295,719	156,956,932	18,147,502	20,418,597	2,271,095 13.0%
74	TOTAL SURPLUS (DEFICIT)	3,905,928	(9,320)	(11,363,030)	(13,444,748)	

City of Columbia
 General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 August 31, 2019

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL TO BUDGET VARIANCE THRU AUG 2019	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	57,413,298	59,015,129	9,835,855	0	(9,835,855)	0.0%
LICENSES AND PERMITS	41,441,360	42,163,401	7,027,234	1,173,884	(5,853,350)	2.8%
FROM OTHER AGENCIES	16,113,090	16,476,135	2,746,023	(21,517)	(2,767,540)	-0.1%
CURRENT SERVICE CHARGES	12,702,890	15,485,490	2,580,915	2,742,885	161,970	17.7%
FINES & FORFEITURES	868,000	1,062,800	177,133	158,873	(18,260)	14.9%
SPECIAL EVENTS	80,300	80,300	13,383	820	(12,563)	1.0%
MISCELLANEOUS REVENUE	120,000	145,000	24,167	42,054	17,887	29.0%
INTEREST ON INVESTMENT	200,000	197,500	32,917	26,487	(6,430)	13.4%
RENTS & SALE OF PROPERTY	397,000	397,000	66,167	78,046	11,879	19.7%
TOTAL REVENUE	129,335,938	135,022,755	22,503,793	4,201,532	(18,302,261)	3.1%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	1,276,537	1,276,537	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	4,167	4,167	(0)	16.7%
FROM HOSPITALITY TAX	3,700,000	3,700,000	616,667	616,667	(0)	16.7%
FROM GO BOND PROCEEDS	8,000,000	9,250,000	1,541,667	0	(1,541,667)	0.0%
FROM WATER & SEWER OPERATING	4,189,680	4,189,680	698,280	698,280	0	16.7%
FROM PARKING FUND	500,000	500,000	83,333	83,333	(0)	16.7%
FROM OTHER FUNDS	560,000	650,000	108,333	93,333	(15,000)	14.4%
UN-APPROPRIATED SURPLUS	2,730,206	3,610,177	601,696	0	(601,696)	0.0%
TOTAL TRANSFERS IN	19,704,886	21,924,857	3,654,143	2,772,317	(881,826)	12.6%
TOTAL GEN FUND REV & TRF	149,040,824	156,947,612	26,157,933	6,973,849	(19,184,084)	4.4%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCI	854,167	813,360	135,558	107,777	(27,781)	13.3%
ADMINISTRATION - CITY MANAGER	657,114	896,621	149,437	87,811	(61,626)	9.8%
ADMINISTRATION - GOV'T AFFAIRS	395,306	302,173	50,361	57,372	7,011	19.0%
ADMINISTRATION - ACM OPERATION:	472,505	499,898	83,319	68,699	(14,620)	13.7%
ADMINISTRATION - ACM-CFO	233,478	244,127	40,688	26,696	(13,992)	10.9%
ADMINISTRATION - SR. ASSISTANT CM	175,476	293,028	48,838	14,647	(34,191)	5.0%
HUMAN RESOURCES	1,135,948	1,159,262	193,212	144,003	(49,209)	12.4%
BUDGET & PROG MGMT OFFICE	389,558	633,845	105,642	60,414	(45,228)	9.5%
PUBLIC RELATIONS	783,435	859,953	143,326	100,945	(42,381)	11.7%
COUNCIL SUPPORT SERVICES	390,295	448,752	74,793	52,834	(21,959)	11.8%
LEGAL	2,198,111	2,401,982	400,332	268,591	(131,741)	11.2%
MUNICIPAL COURT	2,196,280	2,675,536	445,927	314,695	(131,232)	11.8%
FINANCE	2,053,267	2,208,747	368,125	281,808	(86,317)	12.8%
OFFICE OF BUSINESS OPPORTUNITIES	927,365	1,076,846	179,476	92,213	(87,263)	8.6%
COMMUNITY DEVELOPMENT	376,180	395,485	65,915	41,985	(23,930)	10.6%
DEVELOPMENT SERVICES	3,992,936	3,910,245	651,708	472,917	(178,791)	12.1%
POLICE	42,717,752	44,853,427	7,475,581	5,944,660	(1,530,921)	13.3%
EMERGENCY OPERTAIONS	781,098	601,167	100,197	49,600	(50,597)	8.3%
911 EMERGENCY COMMUNICATIONS	3,058,656	3,205,401	534,235	446,332	(87,903)	13.9%
FIRE	24,275,093	23,811,057	3,968,513	3,252,191	(716,322)	13.7%
PARKS & RECREATION	13,361,067	13,998,534	2,333,091	1,955,846	(377,245)	14.0%
PUBLIC WORKS	19,999,424	20,615,491	3,435,941	2,581,349	(854,592)	12.5%
GENERAL SRVCS/SUPPORT SERVICES	2,352,782	2,490,041	415,008	143,584	(271,424)	5.8%
INFORMATION TECHNOLOGY	4,219,960	4,356,780	726,129	1,212,610	486,481	27.8%
TOTAL DEPARTMENT	127,997,253	132,751,758	22,125,352	17,779,579	(4,345,773)	13.4%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCIE	200,000	0	0	0	0	0.0%
SOLICITOR'S OFFICE	915,817	953,817	158,970	0	(158,970)	0.0%
HOMELESS SERVICES	1,015,850	1,055,291	175,882	0	(175,882)	0.0%
ECONOMIC DEVELOPMENT RESERVE	0	0	0	0	0	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	6,667	1,892	(4,775)	4.7%
OFFICE SPACE LEASE	550,000	640,000	106,667	135,904	29,237	21.2%
2017 HOSP BOND	0	0	0	0	0	0.0%
CAPITAL LEASE PAYMENT	3,421,952	5,420,797	903,466	1,029,602	126,136	19.0%
OTHER SERVICES AND CHARGES	0	0	0	(201)	(201)	0.0%
TOTAL NON-DEPARTMENTAL	6,143,619	8,109,905	1,351,652	1,167,197	(184,455)	14.4%
TOTAL EXPENDITURES	134,140,872	140,861,663	23,477,004	18,946,776	(4,530,228)	13.5%
TRANSFERS OUT						
TO OTHER FUNDS						
DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	276,952	279,049	2,097	16.8%
TO INTERNAL SERVICE FUNDS	8,196,984	10,255,345	1,709,224	581,402	(1,127,822)	5.7%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	4,955,600	3,668,213	611,369	611,371	2	16.7%
TO GRANTS	33,216	25,000	4,167	0	(4,167)	0.0%
TO CAPITAL IMPROVEMENTS	100,000	485,000	80,833	0	(80,833)	0.0%
TO STORM WATER	0	0	0	0	0	0.0%
TO CAPITAL REPLACEMENTS	0	0	0	0	0	0.0%
TOTAL TRANSFERS OUT	14,899,951	16,095,269	2,682,547	1,471,821	(1,210,723)	9.1%
TOTAL GEN FUND EXPEND & TRF	149,040,823	156,956,932	26,159,551	20,418,597	(5,740,953)	13.0%
TOTAL SURPLUS (DEFICIT)	1	(9,320)	(1,617)	(13,444,748)		

City of Columbia

Hospitality Fund Summary - Revenue and Expenditures -Current to Prior Year Variance

As of 08/31/2019

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/2020	ACTUAL PRIOR YEAR THRU AUG 2018	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	12,103,972	1,849,696	1,944,124	94,428	16.1%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	0	5,487	46,321	40,834	0.0%
4 MISCELLANEOUS REVENUES	0	0	0		
5 UNAPPROPRIATED SURPLUS	52,943	0	0	0	0.0%
6 TOTAL HOSP FUND REVENUE	12,156,915	1,855,183	1,990,445	135,262	16.4%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	2,746,044	61,250	90,379	29,129	3.3%
10 HOSPITALITY TAX	2,654,598	169,750	2,666	(167,084)	0.1%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	25,000	0	0	0	0.0%
OTHER SERVICE & CHARGES	117,807	0	0		0.0%
12 TOTAL NON-DEPARTMENTAL	5,543,449	231,000	93,045	(137,955)	1.7%
13 TOTAL EXPENDITURES	5,543,449	231,000	93,045	137,955	1.7%
TRANSFERS OUT					
15 TO GENERAL FUND	3,700,000	616,667	0	(616,667)	0.0%
16 TO DEBT SERVICE	2,913,466	460,226	470,238	10,012	16.1%
17 TO CAPITAL PROJECT FUND	0	0	0	0	
18 TOTAL TRANSFERS OUT	6,613,466	1,076,893	470,238	(606,655)	7.1%
20 TOTAL HOSP FUND EXP & TRF	12,156,915	1,307,893	563,283	744,610	4.6%
23 TOTAL SURPLUS (DEFICIT)	-	547,290	1,427,162		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 08/31/2019

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/2020	BUDGET CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL TO BUDGET VARIANCE THRU AUG 2019	% ANNUAL BUDGET
REVENUE						
1 TAXES	12,103,972	12,103,972	2,017,329	1,944,124	(73,205)	16.1%
2 INTEREST				0		
3 INTEREST	0	0	0	46,321	46,321	0.0%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	756,945	52,943	8,824	0	(8,824)	0.0%
5 TOTAL HOSP FUND REVENUE	12,860,917	12,156,915	2,026,153	1,990,445	(35,708)	16.4%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,771,257	2,746,044	457,674	90,379	(367,295)	3.3%
9 HOSPITALITY TAX	2,900,445	2,654,598	442,438	2,666	(439,772)	0.1%
10 SUPPLIES/ OTHER CHARGES	394,857	117,807	19,635	0	(19,635)	0.0%
13 HOSPITALITY TAX - ALLOCATION	333,000	25,000	4,167	0	4,167	0.0%
11 TOTAL NON-DEPARTMENTAL	6,399,559	5,543,449	923,914	93,045	(822,535)	1.7%
12 TOTAL EXPENDITURES	6,399,559	5,543,449	923,914	93,045	830,869	1.7%
TRANSFERS OUT						
14 TO GENERAL FUND	3,700,000	3,700,000	0	0	0	0.0%
15 TO DEBT SERVICE	2,761,358	2,913,466	1,102,245	470,238	(632,007)	16.1%
15 TO CAPITAL PROJECT FUND	0	0	0	0		
16 TOTAL TRANSFERS OUT	6,461,358	6,613,466	1,102,245	470,238	(632,007)	7.1%
17						
18 TOTAL HOSP FUND EXP & TRF	12,860,917	12,156,915	2,026,153	563,283	1,462,870	4.6%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	-	-	-	1,427,162		

City of Columbia

Parking Summary - Revenue and Expenditures - Current to Prior Year Variance

As of 08/31/19

UNAUDITED

	BUDGET CURRENT YEAR FY 2018/19	ACTUAL PRIOR YEAR THRU AUG 2018	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	6,815,150	1,021,308	1,250,683	229,375	18.4%
2 FINES & FORFEITURES	1,723,423	238,848	210,607	(28,241)	12.2%
3 MISCELLANEOUS REVENUE	0	0	0	0	0.0%
4 INTEREST ON INVESTMENT	120,200	27,770	7,917	(19,853)	6.6%
5 RENTS & SALE OF PROPERTY	103,400	18,980	19,210	230	18.6%
6 UNAPPROPRIATED SURPLUS	113,563	0	0	0	0.0%
7 TOTAL REVENUE	8,875,736	1,306,906	1,488,417	181,511	16.8%
TRANSFERS IN					
10 FROM CORE CAMPUS REIMBURSEMENT	0	0	0	0	0.0%
11 FROM SCANA REBATE	0	0	0	0	0.0%
10 FROM HEALTH INS	0	0	0	0	0.0%
11 FROM GEN ADMIN IT	0	0	0	0	0.0%
12 TOTAL TRANSFERS IN	0	0	0	0	0.0%
14 TOTAL PARKING REV & TRF	8,875,736	1,306,906	1,488,417	181,511	16.8%
EXPENDITURES - DEPARTMENTS					
17 FINANCE	105,082	15,249	14,501	(748)	13.8%
18 PUBLIC WORKS	100,669	9,214	9,564	350	9.5%
19 PARKING OPERATIONS	3,087,964	364,688	371,796	7,108	12.0%
20 PARKING FACILITIES	1,806,048	204,539	102,790	(101,749)	5.7%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	5,099,763	593,690	498,651	(95,039)	9.8%
EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,959	1,415,964	258,243	(1,157,721)	9.5%
26 DEPRECIATION	0	0	0	0	0.0%
27 TUITION REIMBURSEMENT	5,000	0	0	0	0.0%
28 EMPLOYEE PAY RAISES	72,014	0	0	0	0.0%
28 OTHER SERVICES & CHARGES	0	0	0	0	0.0%
29 TECHNOLOGY CONTINGENCY	100,000	0	0	0	0.0%
30 NON DEPARTMENTAL ADMINISTRATIVE	0	0	0	0	0.0%
31 NON DEPARTMENTAL BAD DEBT	0	0	0	0	0.0%
32 TOTAL NON-DEPARTMENTAL	2,883,973	1,415,964	258,243	(1,157,721)	9.0%
33 TOTAL EXPENDITURES	7,983,736	2,009,654	756,894	(1,252,760)	9.5%
TRANSFERS OUT					
36 TO GENERAL FUND	500,000	83,333	0	(83,333)	0.0%
37 TO PARKING PROJECTS	0	0	596,543	596,543	0.0%
38 TO RISK MANAGEMENT	120,000	20,000	20,000	0	16.7%
39 TO CENTRAL STORES	37,000	6,167	6,167	0	16.7%
40 TO GENERAL ADMIN INFO TECH	150,000	25,000	25,000	0	16.7%
41 TO HEALTH INSURANCE	0	0	0	0	0.0%
42 TO WORKER'S COMP	20,000	3,333	0	(3,333)	0.0%
43 TO PURCHASING	20,000	3,333	1,711	(1,622)	8.6%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	7,500	0	(7,500)	0.0%
46 TOTAL TRANSFERS OUT	892,000	148,666	649,421	500,755	72.81%
48 TOTAL PARKING EXP & TRF	8,875,736	2,158,320	1,406,315	(752,005)	15.8%
50 TOTAL SURPLUS (DEFICIT)	0	(851,414)	82,102		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 08/31/19

UNAUDITED

	BUDGET PRIOR YEAR FY 2017/18	BUDGET CURRENT YEAR FY 2018/19	BUDGET CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL TO BUDGET VARIANCE THRU AUG 2019	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,023,376	6,815,150	1,135,858	1,250,683	114,825	18.4%
2	FINES & FORFEITURES	2,000,000	1,723,423	287,238	210,607	(76,631)	12.2%
3	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	120,000	120,200	20,034	7,917	(12,117)	6.6%
5	RENTS & SALE OF PROPERTY	108,675	103,400	17,233	19,210	1,977	18.6%
6	UNAPPROPRIATED SURPLUS	4,427,790	113,563	18,927	0	(18,927)	0.0%
7	TOTAL REVENUE	12,679,841	8,875,736	1,479,290	1,488,417	9,127	16.8%
8							
9	TRANSFERS IN						
10	FROM CORE CAMPUS REIMBURSEMEN	0	0	0	0	0	0.0%
11	FROM SCANA REBATE	0	0	0	0	0	0.0%
12	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
13							
14	TOTAL PARKING REV & TRF	12,679,841	8,875,736	1,479,290	1,488,417	9,127	16.8%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	113,467	105,082	17,513	14,501	(3,012)	13.8%
18	PUBLIC WORKS	99,655	100,669	16,780	9,564	(7,216)	9.5%
19	PARKING OPERATIONS	3,110,459	3,087,964	514,663	371,796	(142,867)	12.0%
20	PARKING FACILITIES	5,622,816	1,806,048	301,007	102,790	(198,217)	5.7%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	8,946,397	5,099,763	849,963	498,651	(351,312)	9.8%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,809,729	2,706,959	451,160	258,243	(192,917)	9.5%
26	DEPRECIATION	0	0	0	0	0	0.0%
27	TUITION REIMBURSMENT	5,000	5,000	833	0	(833)	0.0%
28	EMPLOYEE PAY RAISES	0	72,014	12,002	0	(12,002)	0.0%
29	TECHNOLOGY CONTINGENCY	26,715	100,000	16,667	0	(16,667)	0.0%
30	NON DEPARTMENTAL ADMINISTRATIV	0	0	0	0	0	0.0%
31	NON DEPARTMENTAL BAD DEBT	0	0	0	0	0	0.0%
32	TOTAL NON-DEPARTMENTAL	2,841,444	2,883,973	480,662	258,243	(222,419)	9.0%
33	TOTAL EXPENDITURES	11,787,841	7,983,736	1,330,625	756,894	(573,731)	9.5%
34							
35	TRANSFERS OUT						
36	TO GENERAL FUND	500,000	500,000	83,333	0	(83,333)	0.0%
37	TO PARKING PROJECTS	0	0	0	596,543	596,543	0.0%
38	TO RISK MANAGEMENT	120,000	120,000	20,000	20,000	0	16.7%
39	TO CENTRAL STORES	37,000	37,000	6,167	6,167	0	16.7%
40	TO GENERAL ADMIN INFO TECH	150,000	150,000	25,000	25,000	0	16.7%
41	TO HEALTH INSURANCE	0	0	0	0	0	0.0%
42	TO WORKER'S COMP	20,000	20,000	3,333	0	(3,333)	0.0%
43	TO PURCHASING	20,000	20,000	3,333	1,711	(1,622)	8.6%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	7,500	0	(7,500)	0.0%
46	TOTAL TRANSFERS OUT	892,000	892,000	148,668	649,421	500,755	72.8%
47							
48	TOTAL PARKING EXP & TRF	12,679,841	8,875,736	1,479,290	1,406,315	(72,975)	15.8%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	0	82,102		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 08/31/2019

UNAUDITED

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU AUG 2018	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	70,628	0	0	0	0.0%	
2	CHARGES FOR SERVICES	148,996,508	162,385,888	28,226,334	32,803,189	4,576,855	20.2%
3	FINES & FORFEITURES	806,215	656,500	613,586	175,543	(438,043)	26.7%
4	MISCELLANEOUS REVENUE	0	27,705	0	0	0	0.0%
5	INTEREST REVENUES	7,381,337	3,964,600	821,029	864,299	43,270	21.8%
6	RENTS & SALE OF PROPERTY	279,522	162,328	13,511	10,686	(2,825)	6.6%
7	REIMBURSEMENTS	204,190	0	0	0	0	0.0%
8	CONTRIBUTIONS	5,785,610	0	0	0	0	0.0%
9	UNAPPROPRIATED SURPLUS	0	2,722,316	0	0	0	0.0%
10	TOTAL REVENUE	163,524,010	169,919,337	29,674,460	33,853,717	4,179,257	19.9%
TRANSFERS IN							
12	FROM OTHER FUNDS	0	0	0	0	0	0.0%
13	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
15	TOTAL WATER/SEWER REV & TRF	163,524,010	169,919,337	29,674,460	33,853,717	4,179,257	19.9%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	5,095,338	6,352,161	642,151	820,473	178,322	12.9%
19	FINANCE	1,551,971	2,089,810	142,442	168,295	25,853	8.1%
20	ECONOMIC & COMM DEV	984,336	1,417,746	81,375	80,960	(415)	5.7%
21	POLICE	1,054,314	1,427,538	133,126	99,058	(34,068)	6.9%
22	FIRE	543,293	626,617	75,811	89,653	13,842	14.3%
23	PUBLIC WORKS	983,834	1,866,706	140,247	108,846	(31,401)	5.8%
24	GENERAL SERVICES	1,818,153	2,489,344	150,084	153,220	3,136	6.2%
25	INFORMATION TECHNOLOGY	577,115	660,635	70,228	65,603	(4,625)	9.9%
26	ENGINEERING-ADMINISTRATION	1,448,006	1,655,037	202,409	144,734	(57,675)	8.7%
27	ENGINEERING-GENERAL SERVICES	3,873,744	1,844,781	73,711	92,656	18,945	5.0%
28	WATER SYSTEMS IMPROVEMENTS	1,907,043	9,325,667	257,817	245,469	(12,348)	2.6%
29	WASTEWATER SYSTEMS IMPROVEMENTS	1,756,034	6,285,131	224,837	209,718	(15,119)	3.3%
30	REAL ESTATE WATER	289,014	580,429	53,093	46,387	(6,706)	8.0%
31	REAL ESTATE WASTE	271,518	451,683	40,658	44,303	3,645	9.8%
32	UTILITIES ADMINISTRATION	0	1,403,485	0	141,526	141,526	10.1%
33	METER READING	2,022,412	2,389,800	290,735	455,206	164,471	19.0%
34	WATER DISTRIBUTION & MAINTENANCE	9,631,049	13,271,750	1,232,884	1,201,957	(30,927)	9.1%
35	WASTEWATER MAINTENANCE	10,090,957	13,162,336	1,187,653	1,195,946	8,293	9.1%
36	COLUMBIA CANAL WTP	5,846,871	7,364,810	785,612	874,493	88,881	11.9%
37	LAKE MURRAY WTP	6,943,594	7,849,483	726,358	876,878	150,520	11.2%
38	METRO WWTP	13,294,665	18,901,942	1,344,797	2,334,696	989,899	12.4%
39	WATER COMPLIANCE	0	907,018	0	44,611	44,611	4.9%
40	WASTEWATER COMPLIANCE	0	1,441,458	0	48,299	48,299	3.4%
41	WATER/SEWER IMPROVEMENTS	20,637,628	0	(1,827,642)	(986,253)	841,389	0.0%
42	TOTAL DEPARTMENT	90,620,889	103,765,367	6,028,386	8,556,734	2,528,348	8.2%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
44	DEBT SERVICE	24,759,143	37,525,517	3,952,051	3,945,383	(6,668)	10.5%
45	DEPRECIATION	41,786,221	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	0	35,000	0	1,140	1,140	3.3%
47	TECHNOLOGY CONTINGENCY	7,495	1,001,015	0	0	0	0.0%
48	EMPLOYEE TRAINING	50,000	50,000	0	0	0	0.0%
49	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	0	0.0%
50	RESERVE	0	8,718,000	0	0	0	0.0%
51	ADMINISTRATIVE	1,610,399	0	0	0	0	0.0%
52	NON-DEPARTMENTAL BAD DEBT	2,098,574	795,328	0	0	0	0.0%
53	BANK CHARGES	238,209	0	0	0	0	0.0%
54	GASB 45	1,057,675	0	0	0	0	0.0%
55	TOTAL NON-DEPARTMENTAL	71,661,216	48,203,360	3,952,051	3,946,523	(5,528)	8.2%
57	TOTAL EXPENDITURES	162,282,105	151,968,727	9,980,437	12,503,257	2,522,820	8.2%
TRANSFERS OUT							
60	TO GENERAL FUND	4,189,680	4,189,680	698,280	0	(698,280)	0.0%
61	TO WATER/SEWER IMPROVEMENTS	0	11,121,611	0	0	0	0.0%
62	TO RISK MANAGEMENT	630,000	0	105,000	0	(105,000)	0.0%
63	TO GENERAL TORT	250,000	250,000	41,667	0	(41,667)	0.0%
64	TO WORKER'S COMP	0	630,000	0	0	0	0.0%
65	TO CENTRAL STORES	250,000	250,000	41,667	41,667	0	16.7%
66	TO GEN ADM INFO TECH	500,000	500,000	83,333	83,333	0	16.7%
67	TO PURCHASING	1,361,635	1,000,000	83,333	149,024	65,690	14.9%
68	TOTAL TRANSFERS OUT	7,181,315	17,941,291	1,053,280	274,024	(779,256)	1.5%
70	TOTAL WATER/SEWER EXP & TRF	169,463,420	169,910,018	11,033,717	12,777,281	1,743,564	7.5%
73	TOTAL SURPLUS (DEFICIT)	(5,939,410)	9,319	18,640,743	21,076,436		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 08/31/2019

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU AUG 2019	ACTUAL CURRENT YEAR THRU AUG 2019	ACTUAL TO BUDGET VARIANCE THRU AUG 2019	% ANNUAL BUDGET
REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
2	CHARGES FOR SERVICES	159,482,910	162,385,888	27,064,315	32,803,189	5,738,874	20.2%
3	FINES & FORFEITURES	656,500	656,500	109,417	175,543	66,126	26.7%
4	MISCELLANEOUS REVENUE	27,705	27,705	4,618	0	(4,618)	0.0%
5	INTEREST REVENUES	1,666,557	3,964,600	660,767	864,299	203,532	21.8%
6	RENTS & SALE OF PROPERTY	162,328	162,328	27,055	10,686	(16,369)	6.6%
7	REIMBURSEMENTS	0	0	0	0	0	0.0%
8	CONTRIBUTIONS	0	0	0	0	0	0.0%
9	UNAPPROPRIATED SURPLUS	261,626	2,722,316	453,719	0	(453,719)	0.0%
10	TOTAL REVENUE	162,257,626	169,919,337	28,319,890	33,853,717	5,533,828	19.9%
TRANSFERS IN							
12	FROM OTHER FUNDS	0	0	0	0	0	0.0%
13	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
14							
15	TOTAL WATER/SEWER REV & TRF	162,257,626	169,919,337	28,319,890	33,853,717	5,533,828	19.9%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	6,117,650	6,352,161	1,058,694	820,473	(238,221)	12.9%
19	FINANCE	2,042,612	2,089,810	348,302	168,295	(180,007)	8.1%
20	ECONOMIC & COMM DEV	1,273,018	1,417,746	236,291	80,960	(155,331)	5.7%
21	POLICE	1,451,107	1,427,538	237,923	99,058	(138,865)	6.9%
22	FIRE	688,926	626,617	104,436	89,653	(14,783)	14.3%
23	PUBLIC WORKS	1,560,023	1,866,706	311,118	108,846	(202,272)	5.8%
24	GENERAL SERVICES	2,318,877	2,489,344	414,891	153,220	(261,671)	6.2%
25	INFORMATION TECHNOLOGY	636,302	660,635	110,106	65,603	(44,503)	9.9%
26	ENGINEERING:ADMINISTRATION	1,468,046	1,655,037	275,840	144,734	(131,106)	8.7%
27	ENGINEERING:GENERAL SERVICES	5,435,155	1,844,781	307,464	92,656	(214,808)	5.0%
28	WATER SYSTEMS IMPROVEMENTS	2,450,623	9,325,667	1,554,278	245,469	(1,308,809)	2.6%
29	WASTEWATER SYSTEMS IMPROVEMENTS	2,283,639	6,285,131	1,047,522	209,718	(837,804)	3.3%
30	REAL ESTATE WATER	409,947	580,429	96,738	46,387	(50,351)	8.0%
31	REAL ESTATE WASTE	375,964	451,683	75,281	44,303	(30,978)	9.8%
32	UTILITIES ADMINISTRATION	0	1,403,485	233,914	141,526	(92,388)	10.1%
33	METER READING	2,266,473	2,389,800	398,300	455,206	56,906	19.0%
34	WATER DISTRIBUTION & MAINTENANCE	12,584,151	13,271,750	2,211,958	1,201,957	(1,010,001)	9.1%
35	WASTEWATER MAINTENANCE	13,347,976	13,162,336	2,193,723	1,195,946	(997,777)	9.1%
36	COLUMBIA CANAL WTP	8,868,136	7,364,810	1,227,468	874,493	(352,975)	11.9%
37	LAKE MURRAY WTP	8,521,854	7,849,483	1,308,247	876,878	(431,369)	11.2%
38	METRO WWTP	20,046,927	18,901,942	3,150,324	2,334,696	(815,628)	12.4%
39	WATER COMPLIANCE	0	907,018	151,170	44,611	(106,559)	4.9%
40	WASTEWATER COMPLIANCE	0	1,441,458	240,243	48,299	(191,944)	3.4%
41	WATER/SEWER IMPROVEMENTS	0	0	0	(986,253)	(986,253)	0.0%
42	TOTAL DEPARTMENT	94,147,406	103,765,367	17,294,228	8,556,734	(8,737,494)	8.2%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
44	DEBT SERVICE	35,224,748	37,525,517	6,254,253	3,945,383	(2,308,870)	10.5%
45	DEPRECIATION	0	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	35,000	35,000	5,833	1,140	(4,693)	3.3%
47	TECHNOLOGY CONTINGENCY	151,015	1,001,015	166,836	0	(166,836)	0.0%
48	EMPLOYEE TRAINING	50,000	50,000	8,333	0	(8,333)	0.0%
49	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	78,500	78,500	13,083	0	(13,083)	0.0%
50	RESERVE	3,955,948	8,718,000	1,453,000	0	(1,453,000)	0.0%
51	ADMINISTRATIVE	0	0	0	0	0	0.0%
52	NON-DEPARTMENTAL BAD DEBT	795,328	795,328	132,555	0	(132,555)	0.0%
53	BANK CHARGES	0	0	0	0	0	0.0%
54	GASB 45	0	0	0	0	0	0.0%
55	TOTAL NON-DEPARTMENTAL	40,290,539	48,203,360	8,033,893	3,946,523	(4,087,370)	8.2%
56							
57	TOTAL EXPENDITURES	134,437,945	151,968,727	25,328,121	12,503,257	(12,824,864)	8.2%
58							
TRANSFERS OUT							
60	TO GENERAL FUND	4,189,680	4,189,680	698,280	0	(698,280)	0.0%
61	TO WATER/SEWER IMPROVEMENTS	21,500,000	11,121,611	1,853,602	0	(1,853,602)	0.0%
62	TO RISK MANAGEMENT	630,000	0	0	0	0	0.0%
63	TO GENERAL TORT	250,000	250,000	41,667	0	(41,667)	0.0%
64	TO WORKER'S COMP	0	630,000	105,000	0	(105,000)	0.0%
65	TO CENTRAL STORES	250,000	250,000	41,667	41,667	0	16.7%
66	TO GEN ADM INFO TECH	500,000	500,000	83,333	83,333	(0)	16.7%
67	TO PURCHASING	500,000	1,000,000	166,667	149,024	(17,643)	14.9%
68	TOTAL TRANSFERS OUT	27,819,680	17,941,291	2,990,215	274,024	(2,716,191)	1.5%
69							
70	TOTAL WATER/SEWER EXP & TRF	162,257,625	169,910,018	28,318,336	12,777,281	(15,541,056)	7.5%
71							
72							
73	TOTAL SURPLUS (DEFICIT)	1	9,319	1,553	21,076,436		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 08/31/2019

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	% ANNUAL
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	CURRENT TO PRIOR	BUDGET
		FY 2018/19	FY 2019/20	THRU AUG 2018	THRU AUG 2019	VARIANCE	
REVENUE							
1	CHARGES FOR SERVICES	13,648,450	14,023,299	2,343,034	2,620,626	277,592	18.7%
2	INTEREST REVENUES	906,999	346,800	59,169	252,802	193,633	72.9%
3	RENTS & SALE OF PROPERTY	59,170	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	1,927,075	0	0	0	0	0.0%
5	UNAPPROPRIATED SURPLUS	0	83,216	0	0	0	0.0%
6	REIMBURSEMENTS	16,375	0	0	0	0	0.0%
7	TOTAL REVENUE	16,558,069	14,453,315	2,402,203	2,873,428	471,225	19.9%
8	TRANSFERS IN						
9	TOTAL TRANSFERS IN	789,801	0	0	0	0	0.0%
10							
11	TOTAL STORMWATER REV & TRF	17,347,870	14,453,315	2,402,203	2,873,428	471,225	19.9%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	1,525,567	2,894,555	199,043	208,214	9,171	7.2%
15	SOLID WASTE STREET SWEEPING	885,289	1,479,003	127,495	107,280	(20,215)	7.3%
16	STORM WATER:ENGINEERING	1,714,888	3,076,488	156,775	172,260	15,485	5.6%
17	REAL ESTATE STORM WATER	112,828	186,264	17,103	17,805	702	9.6%
18	STORM DRAIN MAINTENANCE	1,366,777	0	0	0	0	0.0%
19	PROPERTY ACQUISITION	705	0	326	0	(326)	0.0%
20	TOTAL DEPARTMENT	5,606,054	7,636,310	500,742	505,559	4,817	6.6%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	1,812,901	0	0	314,539	314,539	0.0%
23	DEPRECIATION	1,212,016	0	0	0	0	0.0%
24	RESERVE	0	2,029,019	0	0	0	0.0%
25	ADMINISTRATIVE	115,164	2,492,986	0	0	0	0.0%
26	BAD DEBT EXPENSE	4,040	0	0	0	0	0.0%
27	BANK CHARGES	20,760	0	0	0	0	0.0%
28	GASB 45	85,705	0	0	0	0	0.0%
29	TOTAL NON-DEPARTMENTAL	3,250,586	4,522,005	0	314,539	314,539	7.0%
30							
31	TOTAL EXPENDITURES	8,856,640	12,158,315	500,742	820,098	319,356	6.7%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	93,333	0	(93,333)	0.0%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	0	0	0	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	93,333	0	(93,333)	0.0%
37							
38	TOTAL STORMWATER EXP & TRF	9,416,640	14,453,315	594,075	820,098	226,023	5.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	7,931,230	0	1,808,128	2,053,330		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 08/31/2019

		UNAUDITED					
		BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL TO BUDGET	
		PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	% ANNUAL
		FY 2018/19	FY 2019/20	THRU AUG 2019	THRU AUG 2019	THRU AUG 2019	BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,413,499	14,023,299	2,337,217	2,620,626	283,410	18.7%
2	INTEREST REVENUES	0	346,800	57,800	252,802	195,002	72.9%
3	RENTS & SALE OF PROPERTY	0	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
5	UNAPPROPRIATED SURPLUS	611,313	83,216	13,869	0	(13,869)	0.0%
6	REIMBURSEMENTS	0	0	0	0	0	0.0%
7	TOTAL REVENUE	14,024,812	14,453,315	2,408,886	2,873,428	464,542	19.9%
8	TRANSFERS IN						
9	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10							
11	TOTAL STORMWATER REV & TRF	14,024,812	14,453,315	2,408,886	2,873,428	464,542	19.9%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	3,070,638	2,894,555	482,426	208,214	(274,212)	7.2%
15	SOLID WASTE STREET SWEEPING	1,407,696	1,479,003	246,501	107,280	(139,221)	7.3%
16	STORM WATER:ENGINEERING	3,223,423	3,076,488	512,748	172,260	(340,488)	5.6%
17	REAL ESTATE STORM WATER	152,634	186,264	31,044	17,805	(13,239)	9.6%
18	STORM DRAIN MAINTENANCE	0	0	0	0	0	0.0%
19	PROPERTY ACQUISITION	0	0	0	0	0	0.0%
20	TOTAL DEPARTMENT	7,854,391	7,636,310	1,272,718	505,559	(767,159)	6.6%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	0	0	0	314,539	314,539	0.0%
23	DEPRECIATION	0	0	0	0	0	0.0%
24	RESERVE	2,931,421	2,029,019	338,170	0	(338,170)	0.0%
25	ADMINISTRATIVE	2,732,000	2,492,986	415,498	0	(415,498)	0.0%
26	BAD DEBT EXPENSE	0	0	0	0	0	0.0%
27	BANK CHARGES	0	0	0	0	0	0.0%
28	GASB 45	0	0	0	0	0	0.0%
29	TOTAL NON-DEPARTMENTAL	5,663,421	4,522,005	753,668	314,539	(439,129)	7.0%
30							
31	TOTAL EXPENDITURES	13,517,812	12,158,315	2,026,386	820,098	(1,206,288)	6.7%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	93,333	0	(93,333)	0.0%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	289,167	0	(289,167)	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	382,500	0	(382,500)	0.0%
37							
38	TOTAL STORMWATER EXP & TRF	14,077,812	14,453,315	2,408,886	820,098	(1,588,788)	5.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	(53,000)	0	0	2,053,330		

City of Columbia: Monthly Budget Report Through 8/31/2019

203 - Accommodations Tax: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Collected	Variance	% Collected	Working Budget	Thru Aug Budget	Thru Aug Collected	Variance	% Collected
Intergovernmental Revenues	2,596,160	432,693	0	(432,693)	0.0	2,686,160	447,693	0	(447,693)	0.0
Interest Revenues	0	0	1,199	1,199	0.0	0	0	469	469	0.0
Unappropriated Surplus	26,000	4,333	0	(4,333)	0.0	0	0	0	0	0.0
Accommodations Tax Total:	2,622,160	437,026	1,199	(435,827)	0.2	2,686,160	447,693	469	(447,224)	0.1

203 - Accommodations Tax: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent
Non-Departmental										
Other Services and Charges	0	0	0	0	0.0	86,102	14,350	0	14,350	0.0
Community Promotions	2,442,000	407,000	75,439	331,561	18.5	2,442,000	407,000	0	407,000	0.0
Total Accommodation Tax Request	2,442,000	407,000	75,439	331,561	18.5	2,528,102	421,350	0	421,350	0.0
Supplies	10,360	1,727	370	1,357	21.4	19,258	3,210	0	3,210	0.0
Community Promotions	144,800	24,134	0	24,134	0.0	113,800	18,967	0	18,967	0.0
Total Accommodations Tax 5% Gen Fund	155,160	25,861	370	25,491	1.4	133,058	22,177	0	22,177	0.0
Non-Departmental	2,597,160	432,861	75,809	357,052	17.5	2,661,160	443,527	0	443,527	0.0
Interfund Transfer										
Transfers	25,000	4,167	4,167	0	100.0	25,000	4,167	4,167	0	100.0
Total Transfers	25,000	4,167	4,167	0	100.0	25,000	4,167	4,167	0	100.0
Interfund Transfer	25,000	4,167	4,167	0	100.0	25,000	4,167	4,167	0	100.0
Accommodations Tax Total:	2,622,160	437,028	79,976	357,052	18.2	2,686,160	447,694	4,167	443,527	0.9

City of Columbia: Monthly Budget Report Through 8/31/2019

208 - County Services: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Collected	Variance	% Collected	Working Budget	Thru Aug Budget	Thru Aug Collected	Variance	% Collected
Intergovernmental Revenues	24,211,629	4,035,271	0	(4,035,271)	0.0	24,487,989	4,081,331	4,096,461	15,130	100.3
Unappropriated Surplus	12,690	2,115	0	(2,115)	0.0	4,000	667	0	(667)	0.0
County Services Total:	24,224,319	4,037,386	0	(4,037,386)	0.0	24,491,989	4,081,998	4,096,461	14,463	100.3

208 - County Services: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent
Non-Departmental										
Interfund Transfer										
Emergency Communications										
Personnel Services	2,771,338	461,890	409,683	52,207	88.6	2,881,068	480,177	436,068	44,109	90.8
Supplies	60,500	10,085	3,238	6,847	32.1	55,108	9,187	1,825	7,362	19.8
Other Services and Charges	242,450	40,408	29,528	10,880	73.0	249,592	41,598	2,046	39,552	4.9
Total County Emergency Center	3,074,288	512,383	442,449	69,934	86.3	3,185,768	530,962	439,939	91,023	82.8
Emergency Communications	3,074,288	512,383	442,449	69,934	86.3	3,185,768	530,962	439,939	91,023	82.8
Fire Department										
Personnel Services	1,610,792	268,465	281,926	(13,461)	105.0	94,652	15,775	278,241	(262,466)	1,763.8
Supplies	1,116,990	186,164	22,900	163,264	12.3	1,226,300	204,380	14,527	189,853	7.1
Other Services and Charges	346,900	57,815	10,043	47,772	17.3	353,371	58,895	9,395	49,500	15.9
Total Fire: Administration	3,074,682	512,444	314,869	197,575	61.4	1,674,323	279,050	302,163	(23,113)	108.2
Personnel Services	1,944,836	324,140	325,932	(1,792)	100.5	3,576,184	596,031	159,743	436,288	26.8
Other Services and Charges	0	0	0	0	0.0	0	0	20	(20)	0.0
Total Station 1/HQ	1,944,836	324,140	325,932	(1,792)	100.5	3,576,184	596,031	159,763	436,268	26.8
Personnel Services	1,814,729	302,454	320,146	(17,692)	105.8	1,887,512	314,586	257,808	56,778	81.9
Supplies	15,000	2,500	2,816	(316)	112.6	25,000	4,167	3,144	1,023	75.4
Other Services and Charges	17,000	2,834	1,354	1,480	47.7	19,950	3,326	1,316	2,010	39.5
Total Dentsville Station 14	1,846,729	307,788	324,316	(16,528)	105.3	1,932,462	322,079	262,268	59,811	81.4
Supplies	1,600	267	26	241	9.7	800	133	119	14	89.4

City of Columbia: Monthly Budget Report Through 8/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent
Other Services and Charges	2,000	333	70	263	21.0	3,000	500	0	500	0.0
Total Cedar Creek Station 15	3,600	600	96	504	16.0	3,800	633	119	514	18.7
Personnel Services	442,537	73,757	75,012	(1,255)	101.7	461,052	76,843	78,292	(1,449)	101.8
Supplies	7,000	1,167	404	763	34.6	7,000	1,167	497	670	42.5
Other Services and Charges	13,175	2,196	152	2,044	6.9	14,275	2,379	1,085	1,294	45.6
Total Upper Richland Station 17	462,712	77,120	75,568	1,552	97.9	482,327	80,389	79,874	515	99.3
Personnel Services	448,595	74,766	81,046	(6,280)	108.3	475,162	79,193	74,765	4,428	94.4
Supplies	7,000	1,167	806	361	69.0	7,500	1,250	337	913	26.9
Other Services and Charges	16,750	2,792	262	2,530	9.3	17,920	2,987	1,414	1,573	47.3
Total Crane Creek Station 18	472,345	78,725	82,114	(3,389)	104.3	500,582	83,430	76,516	6,914	91.7
Personnel Services	452,592	75,433	76,177	(744)	100.9	475,532	79,256	71,779	7,477	90.5
Supplies	2,700	450	0	450	0.0	2,700	450	0	450	0.0
Other Services and Charges	17,500	2,917	981	1,936	33.6	16,170	2,695	1,202	1,493	44.6
Total Gadsden Station 19	472,792	78,800	77,158	1,642	97.9	494,402	82,401	72,981	9,420	88.5
Personnel Services	965,212	160,870	169,687	(8,817)	105.4	987,147	164,525	177,220	(12,695)	107.7
Supplies	7,200	1,200	2,878	(1,678)	239.8	10,000	1,667	1,004	663	60.2
Other Services and Charges	25,050	4,175	1,537	2,638	36.8	23,446	3,908	2,666	1,242	68.2
Total Ballentine Station 20	997,462	166,245	174,102	(7,857)	104.7	1,020,593	170,100	180,890	(10,790)	106.3
Supplies	3,000	500	0	500	0.0	1,000	167	0	167	0.0
Other Services and Charges	3,750	625	386	239	61.7	5,575	929	299	630	32.1
Total White Rock Station 21	6,750	1,125	386	739	34.3	6,575	1,096	299	797	27.2
Personnel Services	1,606,453	267,741	215,320	52,421	80.4	1,264,403	210,734	197,705	13,029	93.8
Supplies	9,600	1,600	1,168	432	73.0	9,600	1,600	1,258	342	78.6
Other Services and Charges	14,500	2,417	1,389	1,028	57.4	16,800	2,800	1,132	1,668	40.4
Total Lower Richland Station 22	1,630,553	271,758	217,877	53,881	80.1	1,290,803	215,134	200,095	15,039	93.0
Personnel Services	952,874	158,812	169,227	(10,415)	106.5	971,539	161,923	176,849	(14,926)	109.2
Supplies	10,500	1,750	1,983	(233)	113.3	10,000	1,667	1,627	40	97.6
Other Services and Charges	21,650	3,609	2	3,607	0.0	23,150	3,858	1,147	2,711	29.7
Total Hopkins Station 23	985,024	164,171	171,212	(7,041)	104.2	1,004,689	167,448	179,623	(12,175)	107.2

City of Columbia: Monthly Budget Report Through 8/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent
Personnel Services	1,270,864	211,811	218,729	(6,918)	103.2	1,345,160	224,195	187,727	36,468	83.7
Supplies	8,000	1,333	1,228	105	92.1	8,000	1,333	1,028	305	77.1
Other Services and Charges	17,800	2,967	1,446	1,521	48.7	21,100	3,516	1,399	2,117	39.7
Total Sandhill Station 24	1,296,664	216,111	221,403	(5,292)	102.4	1,374,260	229,044	190,154	38,890	83.0
Personnel Services	438,158	73,026	80,668	(7,642)	110.4	458,863	76,478	84,008	(7,530)	109.8
Supplies	3,000	500	487	13	97.4	3,000	500	0	500	0.0
Other Services and Charges	14,000	2,333	693	1,640	29.7	14,846	2,475	759	1,716	30.6
Total Bear Creek Crossing Stn 25	455,158	75,859	81,848	(5,989)	107.8	476,709	79,453	84,767	(5,314)	106.6
Personnel Services	436,650	72,775	74,553	(1,778)	102.4	458,509	76,419	70,844	5,575	92.7
Supplies	2,600	433	51	382	11.7	2,600	433	38	395	8.7
Other Services and Charges	15,950	2,658	710	1,948	26.7	16,796	2,799	879	1,920	31.4
Total Blythewood Station 26	455,200	75,866	75,314	552	99.2	477,905	79,651	71,761	7,890	90.0
Personnel Services	981,883	163,648	185,809	(22,161)	113.5	1,020,535	170,088	182,225	(12,137)	107.1
Supplies	8,500	1,417	409	1,008	28.8	8,500	1,417	164	1,253	11.5
Other Services and Charges	22,950	3,824	1,049	2,775	27.4	23,060	3,842	1,082	2,760	28.1
Total Killian Station 27	1,013,333	168,889	187,267	(18,378)	110.8	1,052,095	175,347	183,471	(8,124)	104.6
Personnel Services	461,628	76,938	75,934	1,004	98.6	476,555	79,427	82,661	(3,234)	104.0
Supplies	6,800	1,133	63	1,070	5.5	6,800	1,133	117	1,016	10.3
Other Services and Charges	13,025	2,171	777	1,394	35.7	12,725	2,121	985	1,136	46.4
Total Eastover Station 28	481,453	80,242	76,774	3,468	95.6	496,080	82,681	83,763	(1,082)	101.3
Personnel Services	987,797	164,633	175,641	(11,008)	106.6	1,001,551	166,927	161,372	5,555	96.6
Supplies	8,000	1,333	1,812	(479)	135.9	12,000	2,000	1,391	609	69.5
Other Services and Charges	18,500	3,084	1,679	1,405	54.4	21,996	3,666	1,331	2,335	36.3
Total Millwood/Congaree Station 29	1,014,297	169,050	179,132	(10,082)	105.9	1,035,547	172,593	164,094	8,499	95.0
Personnel Services	431,156	71,860	81,440	(9,580)	113.3	446,582	74,430	77,200	(2,770)	103.7
Supplies	7,500	1,250	807	443	64.5	7,500	1,250	853	397	68.2
Other Services and Charges	15,300	2,550	1,080	1,470	42.3	16,000	2,667	1,218	1,449	45.6
Total Capital View Station 30	453,956	75,660	83,327	(7,667)	110.1	470,082	78,347	79,271	(924)	101.1
Personnel Services	919,945	153,324	154,099	(775)	100.5	977,501	162,917	140,342	22,575	86.1
Supplies	8,000	1,333	1,541	(208)	115.6	9,200	1,533	1,202	331	78.4

City of Columbia: Monthly Budget Report Through 8/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent	Working Budget	Thru Aug Budget	Thru Aug Expended	Variance	% Budg Spent
Other Services and Charges	20,050	3,342	986	2,356	29.5	20,210	3,368	1,202	2,166	35.6
Total Leesburg Station 31	947,995	157,999	156,626	1,373	99.1	1,006,911	167,818	142,746	25,072	85.0
Personnel Services	916,295	152,716	155,343	(2,627)	101.7	958,847	159,808	135,953	23,855	85.0
Supplies	7,500	1,250	978	272	78.2	7,500	1,250	1,163	87	93.0
Other Services and Charges	15,450	2,574	1,373	1,201	53.3	17,960	2,993	1,118	1,875	37.3
Total Spring Valley Station 32	939,245	156,540	157,694	(1,154)	100.7	984,307	164,051	138,234	25,817	84.2
Personnel Services	939,215	156,535	148,039	8,496	94.5	948,105	158,019	124,546	33,473	78.8
Supplies	7,500	1,250	382	868	30.5	7,500	1,250	406	844	32.4
Other Services and Charges	13,600	2,267	220	2,047	9.7	12,750	2,126	674	1,452	31.7
Total Gills's Creek Station 33	960,315	160,052	148,641	11,411	92.8	968,355	161,395	125,626	35,769	77.8
Personnel Services	919,758	153,292	160,830	(7,538)	104.9	943,580	157,264	158,955	(1,691)	101.0
Supplies	6,000	1,000	514	486	51.4	6,000	1,000	359	641	35.9
Other Services and Charges	25,000	4,167	2,366	1,801	56.7	27,650	4,609	1,766	2,843	38.3
Total Elders Pond Station 34	950,758	158,459	163,710	(5,251)	103.3	977,230	162,873	161,080	1,793	98.8
Fire Department	20,865,859	3,477,643	3,295,366	182,277	94.7	21,306,221	3,551,044	2,939,558	611,486	82.7
County Services Total:	23,940,147	3,990,026	3,737,815	252,211	93.6	24,491,989	4,082,006	3,379,497	702,509	82.7