



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 – December 2019

Date: July 10, 2020

We are pleased to provide you with preliminary fiscal year 2019/2020 revenue and expenditure reports through December 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
 December 31, 2019

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU DEC 2018	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	57,333,994	59,015,129	10,453,519	13,045,724	2,592,205	22.1%
2	LICENSES AND PERMITS	40,379,287	42,163,401	2,421,684	2,999,758	578,074	7.1%
3	FROM OTHER AGENCIES	16,017,801	16,476,135	2,305,765	2,270,930	(34,835)	13.8%
4	CURRENT SERVICE CHARGES	13,088,203	15,485,490	6,447,130	7,888,050	1,440,920	50.9%
5	FINES & FORFEITURES	677,587	1,062,800	568,173	479,970	(88,203)	45.2%
6	SPECIAL EVENTS	79,971	80,300	44,941	2,370	(42,571)	3.0%
7	MISCELLANEOUS REVENUE	151,441	145,000	(25,909)	125,329	151,238	86.4%
8	INTEREST ON INVESTMENT	289,662	197,500	80,623	46,267	(34,356)	23.4%
9	RENTS & SALE OF PROPERTY	272,215	397,000	333,989	203,074	(130,915)	51.2%
10	TOTAL REVENUE	128,290,161	135,022,755	22,629,915	27,061,472	4,431,557	20.0%
TRANSFERS IN							
12	FROM CAPITAL LEASE PROCEEDS	3,379,818	0	2,195,503	1,276,537	(918,966)	0.0%
13	FROM ACCOMMODATIONS TAX	25,000	25,000	12,500	12,500	(0)	50.0%
14	FROM HOSPITALITY TAX	3,700,000	3,700,000	1,850,000	1,850,000	(0)	50.0%
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	2,094,840	2,094,840	0	50.0%
17	FROM PARKING FUND	500,000	500,000	250,000	250,000	(0)	50.0%
18	FROM OTHER FUNDS	1,116,987	650,000	280,000	280,000	(0)	43.1%
19	UN-APPROPRIATED SURPLUS	0	3,610,177	0	0	0	0.0%
20	TOTAL TRANSFERS IN	12,911,485	21,924,857	6,682,843	5,763,877	(918,966)	26.3%
21							
22	TOTAL GEN FUND REV & TRF	141,201,646	156,947,612	29,312,758	32,825,349	3,512,591	20.9%
EXPENDITURES - DEPARTMENTS							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	749,648	813,360	315,606	317,679	2,073	39.1%
26	ADMINISTRATION - CITY MANAGER	578,859	896,621	259,901	425,870	165,969	47.5%
27	ADMINISTRATION - GOV'T AFFAIRS	360,174	302,173	173,310	143,414	(29,896)	47.5%
28	ADMINISTRATION - ACM OPERATIONS	509,553	499,898	221,708	231,888	10,180	46.4%
29	ADMINISTRATION - ACM-CFO	236,534	244,127	97,548	95,256	(2,292)	39.0%
30	ADMINISTRATION - SR. ASSISTANT CM	119,568	293,028	43,605	112,152	68,547	38.3%
31	HUMAN RESOURCES	1,068,625	1,159,262	501,961	515,124	13,163	44.4%
32	BUDGET & PROG MGMT OFFICE	321,066	633,845	153,911	244,312	90,401	38.5%
33	PUBLIC RELATIONS	771,099	859,953	340,072	318,417	(21,655)	37.0%
34	COUNCIL SUPPORT SERVICES	385,176	448,752	186,972	169,952	(17,020)	37.9%
35	LEGAL	2,041,725	2,401,982	887,888	932,080	44,192	38.8%
36	MUNICIPAL COURT	2,327,487	2,675,536	1,120,254	1,133,438	13,184	42.4%
37	FINANCE	1,782,499	2,208,747	848,389	934,854	86,465	42.3%
38	OFFICE OF BUSINESS OPPORTUNITIES	819,425	1,076,846	350,877	399,499	48,622	37.1%
39	COMMUNITY DEVELOPMENT	327,886	395,485	175,680	195,213	19,533	49.4%
40	DEVELOPMENT SERVICES	3,487,230	3,910,245	1,591,899	1,696,529	104,630	43.4%
41	POLICE	43,209,371	44,853,427	19,123,680	20,767,493	1,643,813	46.3%
42	EMERGENCY OPERATIONS	561,071	601,167	204,737	200,467	(4,270)	33.3%
43	911 EMERGENCY COMMUNICATIONS	3,029,263	3,205,401	1,390,324	1,415,865	25,541	44.2%
44	FIRE	21,608,472	23,811,057	9,279,936	9,848,085	568,149	41.4%
45	PARKS & RECREATION	12,760,872	13,998,534	5,863,997	5,967,481	103,484	42.6%
46	PUBLIC WORKS	17,921,775	20,615,491	8,573,063	9,425,496	852,433	45.7%
47	GENERAL SRVCS/SUPPORT SERVICES	1,742,867	2,490,041	779,191	672,891	(106,300)	27.0%
48	INFORMATION TECHNOLOGY	4,073,970	4,356,780	1,898,307	2,372,019	473,712	54.4%
49	TOTAL DEPARTMENT	120,794,215	132,751,758	54,382,816	58,535,474	4,152,658	44.1%
EXPEND. - NON-DEPT. & MISC.							
51	COMMUNITY PROMOTION - AGENCIES	201,017	0	10,993	0	(10,993)	0.0%
52	SOLICITOR & DETENTION	696,802	953,817	267,524	358,887	91,363	37.6%
53	HOMELESS SERVICES	999,903	1,055,291	273,592	286,030	12,438	27.1%
54	ECONOMIC DEVELOPMENT - RESERVE	0	0	0	0	0	0.0%
55	NON-DEPARTMENTAL & MISC.	23,361	40,000	9,280	12,719	3,439	31.8%
56	OFFICE SPACE LEASE	632,322	640,000	315,885	317,133	1,248	49.6%
57	2017 HOSP BOND	0	0	0	0	0	0.0%
58	CAPITAL LEASE PAYMENT	3,619,290	5,420,797	1,723,278	2,106,103	382,825	38.9%
59	OTHER SERVICES AND CHARGES	8,705	0	(3,192)	(37)	3,155	0.0%
60	TOTAL NON-DEPARTMENTAL	6,181,400	8,109,905	2,597,360	3,080,835	483,475	38.0%
61	TOTAL EXPENDITURES	126,975,615	140,861,663	56,980,176	61,616,309	4,636,133	43.7%
TRANSFERS OUT							
63	TO OTHER FUNDS	0	0	0	0	0	
64	DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	807,076	837,147	30,071	50.4%
65	TO INTERNAL SERVICE FUNDS	3,087,000	10,255,345	26,915	1,669,202	1,642,287	16.3%
66	TO SPECIAL REVENUES	0	0	0	0	0	0.0%
67	TO DEBT SERVICE	4,955,600	3,668,213	2,477,800	1,834,108	(643,692)	50.0%
68	TO GRANTS	246,928	25,000	128,108	111,635	(16,473)	446.5%
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	3,439,898	4,452,090	1,012,193	27.7%
73							
74	TOTAL GEN FUND EXPEND & TRF	137,295,719	156,956,932	60,420,074	66,068,399	5,648,324	42.1%
75							
76	TOTAL SURPLUS (DEFICIT)	3,905,928	(9,320)	(31,107,316)	(33,243,050)		

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

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL TO BUDGET VARIANCE THRU DEC 2019	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	57,413,298	59,015,129	29,507,565	13,045,724	(16,461,841)	22.1%
LICENSES AND PERMITS	41,441,360	42,163,401	21,081,701	2,999,758	(18,081,943)	7.1%
FROM OTHER AGENCIES	16,113,090	16,476,135	8,238,068	2,270,930	(5,967,138)	13.8%
CURRENT SERVICE CHARGES	12,702,890	15,485,490	7,742,745	7,888,050	145,305	50.9%
FINES & FORFEITURES	868,000	1,062,800	531,400	479,970	(51,430)	45.2%
SPECIAL EVENTS	80,300	80,300	40,150	2,370	(37,780)	3.0%
MISCELLANEOUS REVENUE	120,000	145,000	72,500	125,329	52,829	86.4%
INTEREST ON INVESTMENT	200,000	197,500	98,750	46,267	(52,483)	23.4%
RENTS & SALE OF PROPERTY	397,000	397,000	198,500	203,074	4,574	51.2%
TOTAL REVENUE	129,335,938	135,022,755	67,511,378	27,061,472	(40,449,906)	20.0%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	1,276,537	1,276,537	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	12,500	12,500	(0)	50.0%
FROM HOSPITALITY TAX	3,700,000	3,700,000	1,850,000	1,850,000	(0)	50.0%
FROM GO BOND PROCEEDS	8,000,000	9,250,000	4,625,000	0	(4,625,000)	0.0%
FROM WATER & SEWER OPERATING	4,189,680	4,189,680	2,094,840	2,094,840	0	50.0%
FROM PARKING FUND	500,000	500,000	250,000	250,000	(0)	50.0%
FROM OTHER FUNDS	560,000	650,000	325,000	280,000	(45,000)	43.1%
UN-APPROPRIATED SURPLUS	2,730,206	3,610,177	1,805,089	0	(1,805,089)	0.0%
TOTAL TRANSFERS IN	19,704,886	21,924,857	10,962,429	5,763,877	(5,198,552)	26.3%
TOTAL GEN FUND REV & TRF	149,040,824	156,947,612	78,473,808	32,825,349	(45,648,459)	20.9%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCIL	854,167	813,360	406,682	317,679	(89,003)	39.1%
ADMINISTRATION - CITY MANAGER	657,114	896,621	448,311	425,870	(22,441)	47.5%
ADMINISTRATION - GOV'T AFFAIRS	395,306	302,173	151,088	143,414	(7,674)	47.5%
ADMINISTRATION - ACM OPERATION:	472,505	499,898	249,951	231,888	(18,063)	46.4%
ADMINISTRATION - ACM-CFO	233,478	244,127	122,065	95,256	(26,809)	39.0%
ADMINISTRATION - SR. ASSISTANT CM	175,476	293,028	146,515	112,152	(34,363)	38.3%
HUMAN RESOURCES	1,135,948	1,159,262	579,633	515,124	(64,509)	44.4%
BUDGET & PROG MGMT OFFICE	389,558	633,845	316,925	244,312	(72,613)	38.5%
PUBLIC RELATIONS	783,435	859,953	429,978	318,417	(111,561)	37.0%
COUNCIL SUPPORT SERVICES	390,295	448,752	224,377	169,952	(54,425)	37.9%
LEGAL	2,198,111	2,401,982	1,200,993	932,080	(268,913)	38.8%
MUNICIPAL COURT	2,196,280	2,675,536	1,337,772	1,133,438	(204,334)	42.4%
FINANCE	2,053,267	2,208,747	1,104,380	934,854	(169,526)	42.3%
OFFICE OF BUSINESS OPPORTUNITIES	927,365	1,076,846	538,427	399,499	(138,928)	37.1%
COMMUNITY DEVELOPMENT	376,180	395,485	197,746	195,213	(2,533)	49.4%
DEVELOPMENT SERVICES	3,992,936	3,910,245	1,955,124	1,696,529	(258,595)	43.4%
POLICE	42,717,752	44,853,427	22,426,730	20,767,493	(1,659,237)	46.3%
EMERGENCY OPERATIONS	781,098	601,167	300,586	200,467	(100,119)	33.3%
911 EMERGENCY COMMUNICATIONS	3,058,656	3,205,401	1,602,702	1,415,865	(186,837)	44.2%
FIRE	24,275,093	23,811,057	11,905,537	9,848,085	(2,057,452)	41.4%
PARKS & RECREATION	13,361,067	13,998,534	6,999,278	5,967,481	(1,031,797)	42.6%
PUBLIC WORKS	19,999,424	20,615,491	10,307,805	9,425,496	(882,309)	45.7%
GENERAL SRVCS/SUPPORT SERVICES	2,352,782	2,490,041	1,245,022	672,891	(572,131)	27.0%
INFORMATION TECHNOLOGY	4,219,960	4,356,780	2,178,393	2,372,019	193,626	54.4%
TOTAL DEPARTMENT	127,997,253	132,751,758	66,376,020	58,535,474	(7,840,546)	44.1%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCIE	200,000	0	0	0	0	0.0%
SOLICITOR'S OFFICE	915,817	953,817	476,909	358,887	(118,022)	37.6%
HOMELESS SERVICES	1,015,850	1,055,291	527,646	286,030	(241,616)	27.1%
ECONOMIC DEVELOPMENT RESERVE	0	0	0	0	0	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	20,000	12,719	(7,281)	31.8%
OFFICE SPACE LEASE	550,000	640,000	320,000	317,133	(2,867)	49.6%
2017 HOSP BOND	0	0	0	0	0	0.0%
CAPITAL LEASE PAYMENT	3,421,952	5,420,797	2,710,399	2,106,103	(604,296)	38.9%
OTHER SERVICES AND CHARGES	0	0	0	(37)	(37)	0.0%
TOTAL NON-DEPARTMENTAL	6,143,619	8,109,905	4,054,953	3,080,835	(974,118)	38.0%
TOTAL EXPENDITURES	134,140,872	140,861,663	70,430,973	61,616,309	(8,814,664)	43.7%
TRANSFERS OUT						
TO OTHER FUNDS						
DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	830,856	837,147	6,292	50.4%
TO INTERNAL SERVICE FUNDS	8,196,984	10,255,345	5,127,672	1,669,202	(3,458,471)	16.3%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	4,955,600	3,668,213	1,834,107	1,834,108	2	50.0%
TO GRANTS	33,216	25,000	12,500	111,635	99,135	446.5%
TO CAPITAL IMPROVEMENTS	100,000	485,000	242,500	0	(242,500)	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	8,047,637	4,452,090	(3,595,543)	27.7%
TOTAL GEN FUND EXPEND & TRF	149,040,823	156,956,932	78,478,610	66,068,399	(12,410,211)	42.1%
TOTAL SURPLUS (DEFICIT)	1	(9,320)	(4,802)	(33,243,050)		

City of Columbia

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

As of 12/31/2019

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/2020	ACTUAL PRIOR YEAR THRU DEC 2018	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	12,103,972	5,643,582	6,179,483	535,901	51.1%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	0	8,846	56,277	47,431	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	5,652,428	6,235,760	583,332	51.3%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	2,746,044	1,049,454	997,187	(52,267)	36.3%
10 HOSPITALITY TAX	2,654,598	1,243,020	885,647	(357,373)	33.4%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	25,000	58,000	0	58,000	0.0%
OTHER SERVICE & CHARGES	117,807	0	0		0.0%
12 TOTAL NON-DEPARTMENTAL	5,543,449	2,350,474	1,882,834	(351,640)	34.0%
13 TOTAL EXPENDITURES	5,543,449	2,350,474	1,882,834	467,640	34.0%
TRANSFERS OUT					
15 TO GENERAL FUND	3,700,000	1,850,000	0	(1,850,000)	0.0%
16 TO DEBT SERVICE	2,913,466	1,380,679	1,493,846	113,167	51.3%
17 TO CAPITAL PROJECT FUND	0	0	0	0	
18 TOTAL TRANSFERS OUT	6,613,466	3,230,679	1,493,846	(1,736,833)	22.6%
20 TOTAL HOSP FUND EXP & TRF	12,156,915	5,581,153	3,376,680	2,204,473	27.8%
23 TOTAL SURPLUS (DEFICIT)	-	71,275	2,859,080		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 12/31/2019

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/2020	BUDGET CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL TO BUDGET VARIANCE THRU DEC 2019	% ANNUAL BUDGET
REVENUE						
1 TAXES	12,103,972	12,103,972	6,051,986	6,179,483	127,497	51.1%
2 INTEREST				0		
3 INTEREST	0	0	0	56,277	56,277	0.0%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	756,945	52,943	26,472	0	(26,472)	0.0%
5 TOTAL HOSP FUND REVENUE	12,860,917	12,156,915	6,078,458	6,235,760	157,302	51.3%
6						
7 EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,771,257	2,746,044	1,373,023	997,187	(375,836)	36.3%
9 HOSPITALITY TAX	2,900,445	2,654,598	1,327,305	885,647	(441,658)	33.4%
10 SUPPLIES/ OTHER CHARGES	394,857	117,807	58,904	0	(58,904)	0.0%
13 HOSPITALITY TAX - ALLOCATION	333,000	25,000	12,500	0	12,500	0.0%
11 TOTAL NON-DEPARTMENTAL	6,399,559	5,543,449	2,771,732	1,882,834	(863,898)	34.0%
12 TOTAL EXPENDITURES	6,399,559	5,543,449	2,771,732	1,882,834	888,898	34.0%
13 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	3,306,733	1,493,846	(1,812,887)	51.3%
15 TO CAPITAL PROJECT FUND	0	0	0	0		
16 TOTAL TRANSFERS OUT	6,461,358	6,613,466	3,306,733	1,493,846	(1,812,887)	22.6%
17						
18 TOTAL HOSP FUND EXP & TRF	12,860,917	12,156,915	6,078,458	3,376,680	2,701,778	27.8%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	-	-	-	2,859,080		

City of Columbia

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

As of 12/31/19

UNAUDITED

	BUDGET CURRENT YEAR FY 2018/19	ACTUAL PRIOR YEAR THRU DEC 2018	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	6,815,150	3,272,030	3,606,346	334,316	52.9%
2 FINES & FORFEITURES	1,723,423	747,825	600,125	(147,700)	34.8%
3 MISCELLANEOUS REVENUE	0	0	0	0	0.0%
4 INTEREST ON INVESTMENT	120,200	70,628	35,256	(35,372)	29.3%
5 RENTS & SALE OF PROPERTY	103,400	56,090	398,970	342,880	385.9%
6 UNAPPROPRIATED SURPLUS	113,563	0	0	0	0.0%
7 TOTAL REVENUE	8,875,736	4,146,573	4,640,697	494,124	52.3%
8					
9					
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	4,146,573	4,640,697	494,124	52.3%
15					
EXPENDITURES - DEPARTMENTS					
17 FINANCE	105,082	52,417	50,010	(2,407)	47.6%
18 PUBLIC WORKS	100,669	37,293	47,364	10,071	47.0%
19 PARKING OPERATIONS	3,087,964	1,246,113	1,307,194	61,081	42.3%
20 PARKING FACILITIES	1,806,048	580,303	438,275	(142,028)	24.3%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	5,099,763	1,916,126	1,842,843	(73,283)	36.1%
23					
EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,959	1,949,988	769,728	(1,180,260)	28.4%
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	22,097	22,097	22.1%
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	1,949,988	791,825	(1,158,163)	27.5%
33 TOTAL EXPENDITURES	7,983,736	3,866,114	2,634,668	(1,231,446)	33.0%
34					
TRANSFERS OUT					
36 TO GENERAL FUND	500,000	250,000	0	(250,000)	0.0%
37 TO PARKING PROJECTS	0	0	596,543	596,543	0.0%
38 TO RISK MANAGEMENT	120,000	60,000	60,000	0	50.0%
39 TO CENTRAL STORES	37,000	18,500	18,500	0	50.0%
40 TO GENERAL ADMIN INFO TECH	150,000	75,000	75,000	0	50.0%
41 TO HEALTH INSURANCE	0	0	0	0	0.0%
42 TO WORKER'S COMP	20,000	10,000	0	(10,000)	0.0%
43 TO PURCHASING	20,000	11,810	4,563	(7,247)	22.8%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	22,500	0	(22,500)	0.0%
46 TOTAL TRANSFERS OUT	892,000	447,810	754,606	306,796	84.60%
47					
48 TOTAL PARKING EXP & TRF	8,875,736	4,313,924	3,389,274	(924,650)	38.2%
49					
50 TOTAL SURPLUS (DEFICIT)	0	(167,351)	1,251,423		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 12/31/19

UNAUDITED

	BUDGET PRIOR YEAR FY 2017/18	BUDGET CURRENT YEAR FY 2018/19	BUDGET CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL TO BUDGET VARIANCE THRU DEC 2019	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,023,376	6,815,150	3,407,575	3,606,346	198,771	52.9%
2	FINES & FORFEITURES	2,000,000	1,723,423	861,712	600,125	(261,587)	34.8%
3	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	120,000	120,200	60,100	35,256	(24,844)	29.3%
5	RENTS & SALE OF PROPERTY	108,675	103,400	51,700	398,970	347,270	385.9%
6	UNAPPROPRIATED SURPLUS	4,427,790	113,563	56,781	0	(56,781)	0.0%
7	TOTAL REVENUE	12,679,841	8,875,736	4,437,868	4,640,697	202,829	52.3%
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	4,437,868	4,640,697	202,829	52.3%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	113,467	105,082	52,543	50,010	(2,533)	47.6%
18	PUBLIC WORKS	99,655	100,669	50,339	47,364	(2,975)	47.0%
19	PARKING OPERATIONS	3,110,459	3,087,964	1,543,985	1,307,194	(236,791)	42.3%
20	PARKING FACILITIES	5,622,816	1,806,048	903,025	438,275	(464,750)	24.3%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	8,946,397	5,099,763	2,549,892	1,842,843	(707,049)	36.1%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,809,729	2,706,959	1,353,480	769,728	(583,752)	28.4%
26	DEPRECIATION	0	0	0	0	0	0.0%
27	TUITION REIMBURSEMENT	5,000	5,000	2,500	0	(2,500)	0.0%
28	EMPLOYEE PAY RAISES	0	72,014	36,007	0	(36,007)	0.0%
29	TECHNOLOGY CONTINGENCY	26,715	100,000	50,000	22,097	(27,903)	22.1%
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	1,441,987	791,825	(650,162)	27.5%
33	TOTAL EXPENDITURES	11,787,841	7,983,736	3,991,879	2,634,668	(1,357,211)	33.0%
34							
35	TRANSFERS OUT						
36	TO GENERAL FUND	500,000	500,000	250,000	0	(250,000)	0.0%
37	TO PARKING PROJECTS	0	0	0	596,543	596,543	0.0%
38	TO RISK MANAGEMENT	120,000	120,000	60,000	60,000	0	50.0%
39	TO CENTRAL STORES	37,000	37,000	18,500	18,500	0	50.0%
40	TO GENERAL ADMIN INFO TECH	150,000	150,000	75,000	75,000	0	50.0%
41	TO HEALTH INSURANCE	0	0	0	0	0	0.0%
42	TO WORKER'S COMP	20,000	20,000	10,000	0	(10,000)	0.0%
43	TO PURCHASING	20,000	20,000	10,000	4,563	(5,437)	22.8%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	22,500	0	(22,500)	0.0%
46	TOTAL TRANSFERS OUT	892,000	892,000	446,000	754,606	308,606	84.6%
47							
48	TOTAL PARKING EXP & TRF	12,679,841	8,875,736	4,437,868	3,389,274	(1,048,594)	38.2%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	0	1,251,423		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 12/31/2019

UNAUDITED

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU DEC 2018	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	70,628	0	0	(32,316)	0.0%	
2	CHARGES FOR SERVICES	148,996,508	162,385,888	78,507,648	86,846,679	8,339,031	53.5%
3	FINES & FORFEITURES	806,215	656,500	444,600	540,931	96,331	82.4%
4	MISCELLANEOUS REVENUE	0	27,705	0	35,968	35,968	129.8%
5	INTEREST REVENUES	7,381,337	3,964,600	2,723,851	2,398,918	(324,933)	60.5%
6	RENTS & SALE OF PROPERTY	279,522	162,328	54,467	54,265	(202)	33.4%
7	REIMBURSEMENTS	204,190	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	81,730,566	89,844,445	8,113,879	52.9%
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	81,730,566	89,844,445	8,113,879	52.9%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	5,095,338	6,352,161	2,382,337	2,691,613	309,276	42.4%
19	FINANCE	1,551,971	2,089,810	749,567	754,523	4,956	36.1%
20	ECONOMIC & COMM DEV	984,336	1,417,746	499,043	346,403	(152,640)	24.4%
21	POLICE	1,054,314	1,427,538	387,183	455,531	68,348	31.9%
22	FIRE	543,293	626,617	235,625	250,555	14,930	40.0%
23	PUBLIC WORKS	983,834	1,866,706	447,922	536,483	88,561	28.7%
24	GENERAL SERVICES	1,818,153	2,489,344	712,352	767,280	54,928	30.8%
25	INFORMATION TECHNOLOGY	577,115	660,635	253,711	187,756	(65,955)	28.4%
26	ENGINEERING-ADMINISTRATION	1,448,006	1,655,037	689,545	570,631	(118,914)	34.5%
27	ENGINEERING-GENERAL SERVICES	3,873,744	1,844,781	1,481,647	336,394	(1,145,253)	18.2%
28	WATER SYSTEMS IMPROVEMENTS	1,907,043	9,325,667	874,349	1,104,430	230,081	11.8%
29	WASTEWATER SYSTEMS IMPROVEMENTS	1,756,034	6,285,131	809,975	1,127,620	317,645	17.9%
30	REAL ESTATE WATER	289,014	580,429	147,052	165,269	18,217	28.5%
31	REAL ESTATE WASTE	271,518	451,683	132,777	154,880	22,103	34.3%
32	UTILITIES ADMINISTRATION	0	1,403,485	0	419,813	419,813	29.9%
33	METER READING	2,022,412	2,389,800	984,157	1,251,852	267,695	52.4%
34	WATER DISTRIBUTION & MAINTENANCE	9,631,049	13,271,750	4,667,015	4,502,645	(164,370)	33.9%
35	WASTEWATER MAINTENANCE	10,090,957	13,162,336	4,730,807	4,642,019	(88,788)	35.3%
36	COLUMBIA CANAL WTP	5,846,871	7,364,810	2,724,289	2,851,785	127,496	38.7%
37	LAKE MURRAY WTP	6,943,594	7,849,483	3,151,327	3,147,903	(3,424)	40.1%
38	METRO WWTP	13,294,665	18,901,942	5,651,172	7,101,644	1,450,472	37.6%
39	WATER COMPLIANCE	0	907,018	0	307,863	307,863	33.9%
40	WASTEWATER COMPLIANCE	0	1,441,458	0	314,046	314,046	21.8%
41	WATER/SEWER IMPROVEMENTS	20,637,628	0	1,866,323	(902,130)	(2,768,453)	0.0%
42	TOTAL DEPARTMENT	90,620,889	103,765,367	33,578,175	33,086,808	(491,367)	31.9%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
44	DEBT SERVICE	24,759,143	37,525,517	11,999,901	(3,281,058)	(15,280,959)	-8.7%
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	317,749	317,749	31.7%
48	EMPLOYEE TRAINING	50,000	50,000	0	0	0	0.0%
49	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	26,750	0	(26,750)	0.0%
50	RESERVE	0	8,718,000	0	0	0	0.0%
51	ADMINISTRATIVE	1,610,399	0	0	422	422	0.0%
52	NON-DEPARTMENTAL BAD DEBT	2,098,574	795,328	9,062	0	(9,062)	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	12,035,713	(2,961,747)	(14,997,460)	-6.1%
57	TOTAL EXPENDITURES	162,282,105	151,968,727	45,613,888	30,125,061	(15,488,827)	19.8%
TRANSFERS OUT							
60	TO GENERAL FUND	4,189,680	4,189,680	2,094,840	0	(2,094,840)	0.0%
61	TO WATER/SEWER IMPROVEMENTS	0	11,121,611	0	0	0	0.0%
62	TO RISK MANAGEMENT	630,000	0	315,000	0	(315,000)	0.0%
63	TO GENERAL TORT	250,000	250,000	125,000	0	(125,000)	0.0%
64	TO WORKER'S COMP	0	630,000	0	0	0	0.0%
65	TO CENTRAL STORES	250,000	250,000	125,000	125,000	0	50.0%
66	TO GEN ADM INFO TECH	500,000	500,000	250,000	250,000	0	50.0%
67	TO PURCHASING	1,361,635	1,000,000	510,833	601,780	90,946	60.2%
68	TOTAL TRANSFERS OUT	7,181,315	17,941,291	3,420,673	976,780	(2,443,894)	5.4%
70	TOTAL WATER/SEWER EXP & TRF	169,463,420	169,910,018	49,034,561	31,101,841	(17,932,721)	18.3%
73	TOTAL SURPLUS (DEFICIT)	(5,939,410)	9,319	32,696,005	58,742,605		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
As of 12/31/2019

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL TO BUDGET VARIANCE THRU DEC 2019	% ANNUAL BUDGET
REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	(32,316)	(32,316)	0.0%
2	CHARGES FOR SERVICES	159,482,910	162,385,888	81,192,944	86,846,679	5,653,735	53.5%
3	FINES & FORFEITURES	656,500	656,500	328,250	540,931	212,681	82.4%
4	MISCELLANEOUS REVENUE	27,705	27,705	13,853	35,968	22,116	129.8%
5	INTEREST REVENUES	1,666,557	3,964,600	1,982,300	2,398,918	416,618	60.5%
6	RENTS & SALE OF PROPERTY	162,328	162,328	81,164	54,265	(26,899)	33.4%
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	1,361,158	0	(1,361,158)	0.0%
10	TOTAL REVENUE	162,257,626	169,919,337	84,959,669	89,844,445	4,884,777	52.9%
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	162,257,626	169,919,337	84,959,669	89,844,445	4,884,777	52.9%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	6,117,650	6,352,161	3,176,081	2,691,613	(484,468)	42.4%
19	FINANCE	2,042,612	2,089,810	1,044,905	754,523	(290,382)	36.1%
20	ECONOMIC & COMM DEV	1,273,018	1,417,746	708,873	346,403	(362,470)	24.4%
21	POLICE	1,451,107	1,427,538	713,769	455,531	(258,238)	31.9%
22	FIRE	688,926	626,617	313,309	250,555	(62,754)	40.0%
23	PUBLIC WORKS	1,560,023	1,866,706	933,353	536,483	(396,870)	28.7%
24	GENERAL SERVICES	2,318,877	2,489,344	1,244,672	767,280	(477,392)	30.8%
25	INFORMATION TECHNOLOGY	636,302	660,635	330,318	187,756	(142,562)	28.4%
26	ENGINEERING:ADMINISTRATION	1,468,046	1,655,037	827,519	570,631	(256,888)	34.5%
27	ENGINEERING:GENERAL SERVICES	5,435,155	1,844,781	922,391	336,394	(585,997)	18.2%
28	WATER SYSTEMS IMPROVEMENTS	2,450,623	9,325,667	4,662,834	1,104,430	(3,558,404)	11.8%
29	WASTEWATER SYSTEMS IMPROVEMENTS	2,283,639	6,285,131	3,142,566	1,127,620	(2,014,946)	17.9%
30	REAL ESTATE WATER	409,947	580,429	290,215	165,269	(124,946)	28.5%
31	REAL ESTATE WASTE	375,964	451,683	225,842	154,880	(70,962)	34.3%
32	UTILITIES ADMINISTRATION	0	1,403,485	701,743	419,813	(281,930)	29.9%
33	METER READING	2,266,473	2,389,800	1,194,900	1,251,852	56,952	52.4%
34	WATER DISTRIBUTION & MAINTENANCE	12,584,151	13,271,750	6,635,875	4,502,645	(2,133,230)	33.9%
35	WASTEWATER MAINTENANCE	13,347,976	13,162,336	6,581,168	4,642,019	(1,939,149)	35.3%
36	COLUMBIA CANAL WTP	8,868,136	7,364,810	3,682,405	2,851,785	(830,620)	38.7%
37	LAKE MURRAY WTP	8,521,854	7,849,483	3,924,742	3,147,903	(776,839)	40.1%
38	METRO WWTP	20,046,927	18,901,942	9,450,971	7,101,644	(2,349,327)	37.6%
39	WATER COMPLIANCE	0	907,018	453,509	307,863	(145,646)	33.9%
40	WASTEWATER COMPLIANCE	0	1,441,458	720,729	314,046	(406,683)	21.8%
41	WATER/SEWER IMPROVEMENTS	0	0	0	(902,130)	(902,130)	0.0%
42	TOTAL DEPARTMENT	94,147,406	103,765,367	51,882,684	33,086,808	(18,795,876)	31.9%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
44	DEBT SERVICE	35,224,748	37,525,517	18,762,759	(3,281,058)	(22,043,817)	-8.7%
45	DEPRECIATION	0	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	35,000	35,000	17,500	1,140	(16,360)	3.3%
47	TECHNOLOGY CONTINGENCY	151,015	1,001,015	500,508	317,749	(182,759)	31.7%
48	EMPLOYEE TRAINING	50,000	50,000	25,000	0	(25,000)	0.0%
49	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	78,500	78,500	39,250	0	(39,250)	0.0%
50	RESERVE	3,955,948	8,718,000	4,359,000	0	(4,359,000)	0.0%
51	ADMINISTRATIVE	0	0	0	422	422	0.0%
52	NON-DEPARTMENTAL BAD DEBT	795,328	795,328	397,664	0	(397,664)	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	24,101,680	(2,961,747)	(27,063,427)	-6.1%
57	TOTAL EXPENDITURES	134,437,945	151,968,727	75,984,364	30,125,061	(45,859,303)	19.8%
TRANSFERS OUT							
60	TO GENERAL FUND	4,189,680	4,189,680	2,094,840	0	(2,094,840)	0.0%
61	TO WATER/SEWER IMPROVEMENTS	21,500,000	11,121,611	5,560,806	0	(5,560,806)	0.0%
62	TO RISK MANAGEMENT	630,000	0	0	0	0	0.0%
63	TO GENERAL TORT	250,000	250,000	125,000	0	(125,000)	0.0%
64	TO WORKER'S COMP	0	630,000	315,000	0	(315,000)	0.0%
65	TO CENTRAL STORES	250,000	250,000	125,000	125,000	0	50.0%
66	TO GEN ADM INFO TECH	500,000	500,000	250,000	250,000	(0)	50.0%
67	TO PURCHASING	500,000	1,000,000	500,000	601,780	101,780	60.2%
68	TOTAL TRANSFERS OUT	27,819,680	17,941,291	8,970,646	976,780	(7,993,866)	5.4%
70	TOTAL WATER/SEWER EXP & TRF	162,257,625	169,910,018	84,955,009	31,101,841	(53,853,169)	18.3%
73	TOTAL SURPLUS (DEFICIT)	1	9,319	4,660	58,742,605		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 12/31/2019

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	CURRENT TO PRIOR	% ANNUAL
		FY 2018/19	FY 2019/20	THRU DEC 2018	THRU DEC 2019	VARIANCE	BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,648,450	14,023,299	6,784,103	7,689,896	905,793	54.8%
2	INTEREST REVENUES	906,999	346,800	172,763	689,321	516,558	198.8%
3	RENTS & SALE OF PROPERTY	59,170	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	1,927,075	0	708,417	51,701	(656,716)	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	7,665,283	8,430,918	765,635	58.3%
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	7,665,283	8,430,918	765,635	58.3%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	1,525,567	2,894,555	954,849	674,798	(280,051)	23.3%
15	SOLID WASTE STREET SWEEPING	885,289	1,479,003	431,920	648,605	216,685	43.9%
16	STORM WATER:ENGINEERING	1,714,888	3,076,488	727,966	737,244	9,278	24.0%
17	REAL ESTATE STORM WATER	112,828	186,264	55,439	63,041	7,602	33.8%
18	STORM DRAIN MAINTENANCE	1,366,777	0	0	0	0	0.0%
19	PROPERTY ACQUISITION	705	0	533	383	(150)	0.0%
20	TOTAL DEPARTMENT	5,606,054	7,636,310	2,170,707	2,124,071	(46,636)	27.8%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	1,812,901	0	942,073	873,522	(68,551)	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	942,073	873,522	(68,551)	19.3%
30							
31	TOTAL EXPENDITURES	8,856,640	12,158,315	3,112,780	2,997,593	(115,187)	24.7%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	280,000	0	(280,000)	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	280,000	0	(280,000)	0.0%
37							
38	TOTAL STORMWATER EXP & TRF	9,416,640	14,453,315	3,392,780	2,997,593	(395,187)	20.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	7,931,230	0	4,272,503	5,433,325		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 12/31/2019

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU DEC 2019	ACTUAL CURRENT YEAR THRU DEC 2019	ACTUAL TO BUDGET VARIANCE THRU DEC 2019	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,413,499	14,023,299	7,011,650	7,689,896	678,247	54.8%
2	INTEREST REVENUES	0	346,800	173,400	689,321	515,921	198.8%
3	RENTS & SALE OF PROPERTY	0	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	0	0	0	51,701	51,701	0.0%
5	UNAPPROPRIATED SURPLUS	611,313	83,216	41,608	0	(41,608)	0.0%
6	REIMBURSEMENTS	0	0	0	0	0	0.0%
7	TOTAL REVENUE	14,024,812	14,453,315	7,226,658	8,430,918	1,204,261	58.3%
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	7,226,658	8,430,918	1,204,261	58.3%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	3,070,638	2,894,555	1,447,278	674,798	(772,480)	23.3%
15	SOLID WASTE STREET SWEEPING	1,407,696	1,479,003	739,502	648,605	(90,897)	43.9%
16	STORM WATER:ENGINEERING	3,223,423	3,076,488	1,538,244	737,244	(801,000)	24.0%
17	REAL ESTATE STORM WATER	152,634	186,264	93,132	63,041	(30,091)	33.8%
18	STORM DRAIN MAINTENANCE	0	0	0	0	0	0.0%
19	PROPERTY ACQUISITION	0	0	0	383	383	0.0%
20	TOTAL DEPARTMENT	7,854,391	7,636,310	3,818,155	2,124,071	(1,694,084)	27.8%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	0	0	0	873,522	873,522	0.0%
23	DEPRECIATION	0	0	0	0	0	0.0%
24	RESERVE	2,931,421	2,029,019	1,014,510	0	(1,014,510)	0.0%
25	ADMINISTRATIVE	2,732,000	2,492,986	1,246,493	0	(1,246,493)	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	2,261,003	873,522	(1,387,481)	19.3%
30							
31	TOTAL EXPENDITURES	13,517,812	12,158,315	6,079,158	2,997,593	(3,081,565)	24.7%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	280,000	0	(280,000)	0.0%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	867,500	0	(867,500)	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	1,147,500	0	(1,147,500)	0.0%
37							
38	TOTAL STORMWATER EXP & TRF	14,077,812	14,453,315	7,226,658	2,997,593	(4,229,065)	20.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	(53,000)	0	0	5,433,325		

City of Columbia: Monthly Budget Report Through 12/31/2019

203 - Accommodations Tax: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Collected	Variance	% Collected	Working Budget	Thru Dec Budget	Thru Dec Collected	Variance	% Collected
Intergovernmental Revenues	2,596,160	1,298,080	673,022	(625,058)	51.8	2,686,160	1,343,080	680,439	(662,641)	50.6
Interest Revenues	0	0	4,993	4,993	0.0	0	0	1,964	1,964	0.0
Unappropriated Surplus	26,000	13,000	0	(13,000)	0.0	0	0	0	0	0.0
Accommodations Tax Total:	2,622,160	1,311,080	678,015	(633,065)	51.7	2,686,160	1,343,080	682,403	(660,677)	50.8

203 - Accommodations Tax: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent
Non-Departmental										
Other Services and Charges	0	0	0	0	0.0	86,102	43,051	0	43,051	0.0
Community Promotions	2,442,000	1,221,000	225,439	995,561	18.4	2,442,000	1,221,000	565,279	655,721	46.2
Total Accommodation Tax Request	2,442,000	1,221,000	225,439	995,561	18.4	2,528,102	1,264,051	565,279	698,772	44.7
Supplies	10,360	5,180	370	4,810	7.1	19,258	9,629	2,278	7,351	23.6
Community Promotions	144,800	72,400	67,900	4,500	93.7	113,800	56,900	41,900	15,000	73.6
Total Accommodations Tax 5% Gen Fund	155,160	77,580	68,270	9,310	88.0	133,058	66,529	44,178	22,351	66.4
Non-Departmental	2,597,160	1,298,580	293,709	1,004,871	22.6	2,661,160	1,330,580	609,457	721,123	45.8
Interfund Transfer										
Transfers	25,000	12,500	12,500	0	100.0	25,000	12,500	12,500	0	100.0
Total Transfers	25,000	12,500	12,500	0	100.0	25,000	12,500	12,500	0	100.0
Interfund Transfer	25,000	12,500	12,500	0	100.0	25,000	12,500	12,500	0	100.0
Accommodations Tax Total:	2,622,160	1,311,080	306,209	1,004,871	23.3	2,686,160	1,343,080	621,957	721,123	46.3

City of Columbia: Monthly Budget Report Through 12/31/2019

208 - County Services: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Collected	Variance	% Collected	Working Budget	Thru Dec Budget	Thru Dec Collected	Variance	% Collected
Intergovernmental Revenues	24,211,629	12,105,815	11,499,789	(606,026)	94.9	24,487,989	12,243,995	13,170,241	926,246	107.5
Interest Revenues	0	0	0	0	0.0	0	0	1,462	1,462	0.0
Unappropriated Surplus	12,690	6,345	0	(6,345)	0.0	4,000	2,000	0	(2,000)	0.0
County Services Total:	24,224,319	12,112,160	11,499,789	(612,371)	94.9	24,491,989	12,245,995	13,171,703	925,708	107.5

208 - County Services: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent
Non-Departmental										
Interfund Transfer										
Emergency Communications										
Personnel Services	2,771,338	1,385,670	1,296,194	89,476	93.5	2,881,068	1,440,535	1,293,451	147,084	89.7
Supplies	60,500	30,251	15,576	14,675	51.4	55,108	27,555	38,459	(10,904)	139.5
Other Services and Charges	242,450	121,225	85,154	36,071	70.2	249,592	124,796	70,427	54,369	56.4
Total County Emergency Center	3,074,288	1,537,146	1,396,924	140,222	90.8	3,185,768	1,592,886	1,402,337	190,549	88.0
Emergency Communications	3,074,288	1,537,146	1,396,924	140,222	90.8	3,185,768	1,592,886	1,402,337	190,549	88.0
Fire Department										
Personnel Services	1,610,792	805,398	940,852	(135,454)	116.8	94,652	47,328	885,678	(838,350)	1,871.3
Supplies	1,116,990	558,495	237,386	321,109	42.5	1,226,300	613,150	239,918	373,232	39.1
Other Services and Charges	346,900	173,450	96,200	77,250	55.4	353,371	176,686	51,348	125,338	29.0
Total Fire: Administration	3,074,682	1,537,343	1,274,438	262,905	82.8	1,674,323	837,164	1,176,944	(339,780)	140.5
Personnel Services	1,944,836	972,419	892,407	80,012	91.7	3,576,184	1,788,093	604,367	1,183,726	33.7
Supplies	0	0	38	(38)	0.0	0	0	0	0	0.0
Other Services and Charges	0	0	51	(51)	0.0	0	0	141	(141)	0.0
Total Station 1/HQ	1,944,836	972,419	892,496	79,923	91.7	3,576,184	1,788,093	604,508	1,183,585	33.8
Personnel Services	1,814,729	907,365	943,025	(35,660)	103.9	1,887,512	943,758	860,336	83,422	91.1
Supplies	15,000	7,500	10,809	(3,309)	144.1	25,000	12,500	9,506	2,994	76.0
Other Services and Charges	17,000	8,500	7,035	1,465	82.7	19,950	9,975	5,578	4,397	55.9

City of Columbia: Monthly Budget Report Through 12/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent
Total Dentsville Station 14	1,846,729	923,365	960,869	(37,504)	104.0	1,932,462	966,233	875,420	90,813	90.6
Supplies	1,600	800	116	684	14.5	800	400	229	171	57.2
Other Services and Charges	2,000	1,000	313	687	31.3	3,000	1,500	892	608	59.4
Total Cedar Creek Station 15	3,600	1,800	429	1,371	23.8	3,800	1,900	1,121	779	59.0
Personnel Services	442,537	221,269	234,997	(13,728)	106.2	461,052	230,528	230,589	(61)	100.0
Supplies	7,000	3,500	1,357	2,143	38.7	7,000	3,500	2,379	1,121	67.9
Other Services and Charges	13,175	6,588	3,354	3,234	50.9	14,275	7,138	4,040	3,098	56.5
Total Upper Richland Station 17	462,712	231,357	239,708	(8,351)	103.6	482,327	241,166	237,008	4,158	98.2
Personnel Services	448,595	224,299	248,404	(24,105)	110.7	475,162	237,581	222,013	15,568	93.4
Supplies	7,000	3,500	3,025	475	86.4	7,500	3,750	689	3,061	18.3
Other Services and Charges	16,750	8,375	4,312	4,063	51.4	17,920	8,960	4,585	4,375	51.1
Total Crane Creek Station 18	472,345	236,174	255,741	(19,567)	108.2	500,582	250,291	227,287	23,004	90.8
Personnel Services	452,592	226,298	235,728	(9,430)	104.1	475,532	237,768	227,060	10,708	95.4
Supplies	2,700	1,350	0	1,350	0.0	2,700	1,350	0	1,350	0.0
Other Services and Charges	17,500	8,750	5,158	3,592	58.9	16,170	8,085	5,582	2,503	69.0
Total Gadsden Station 19	472,792	236,398	240,886	(4,488)	101.8	494,402	247,203	232,642	14,561	94.1
Personnel Services	965,212	482,608	509,873	(27,265)	105.6	987,147	493,575	508,142	(14,567)	102.9
Supplies	7,200	3,600	8,463	(4,863)	235.0	10,000	5,000	4,986	14	99.7
Other Services and Charges	25,050	12,525	8,718	3,807	69.6	23,446	11,723	9,813	1,910	83.7
Total Ballentine Station 20	997,462	498,733	527,054	(28,321)	105.6	1,020,593	510,298	522,941	(12,643)	102.4
Supplies	3,000	1,500	31	1,469	2.0	1,000	500	0	500	0.0
Other Services and Charges	3,750	1,875	1,312	563	69.9	5,575	2,788	1,758	1,030	63.0
Total White Rock Station 21	6,750	3,375	1,343	2,032	39.7	6,575	3,288	1,758	1,530	53.4
Personnel Services	1,606,453	803,228	575,401	227,827	71.6	1,264,403	632,202	617,489	14,713	97.6
Supplies	9,600	4,800	3,748	1,052	78.0	9,600	4,800	3,607	1,193	75.1
Other Services and Charges	14,500	7,250	5,270	1,980	72.6	16,800	8,400	5,325	3,075	63.3
Total Lower Richland Station 22	1,630,553	815,278	584,419	230,859	71.6	1,290,803	645,402	626,421	18,981	97.0
Personnel Services	952,874	476,438	516,098	(39,660)	108.3	971,539	485,771	506,643	(20,872)	104.2
Supplies	10,500	5,250	5,632	(382)	107.2	10,000	5,000	4,318	682	86.3

City of Columbia: Monthly Budget Report Through 12/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent
Other Services and Charges	21,650	10,825	5,040	5,785	46.5	23,150	11,575	6,457	5,118	55.7
Total Hopkins Station 23	985,024	492,513	526,770	(34,257)	106.9	1,004,689	502,346	517,418	(15,072)	103.0
Personnel Services	1,270,864	635,434	616,991	18,443	97.0	1,345,160	672,582	587,831	84,751	87.3
Supplies	8,000	4,000	5,115	(1,115)	127.8	8,000	4,000	3,713	287	92.8
Other Services and Charges	17,800	8,900	6,338	2,562	71.2	21,100	10,550	6,123	4,427	58.0
Total Sandhill Station 24	1,296,664	648,334	628,444	19,890	96.9	1,374,260	687,132	597,667	89,465	86.9
Personnel Services	438,158	219,080	243,925	(24,845)	111.3	458,863	229,433	255,775	(26,342)	111.4
Supplies	3,000	1,500	2,593	(1,093)	172.8	3,000	1,500	92	1,408	6.1
Other Services and Charges	14,000	7,000	4,173	2,827	59.6	14,846	7,423	3,772	3,651	50.8
Total Bear Creek Crossing Stn 25	455,158	227,580	250,691	(23,111)	110.1	476,709	238,356	259,639	(21,283)	108.9
Personnel Services	436,650	218,327	223,947	(5,620)	102.5	458,509	229,256	224,382	4,874	97.8
Supplies	2,600	1,300	51	1,249	3.9	2,600	1,300	86	1,214	6.6
Other Services and Charges	15,950	7,975	3,160	4,815	39.6	16,796	8,398	3,901	4,497	46.4
Total Blythewood Station 26	455,200	227,602	227,158	444	99.8	477,905	238,954	228,369	10,585	95.5
Personnel Services	981,883	490,943	544,636	(53,693)	110.9	1,020,535	510,269	521,724	(11,455)	102.2
Supplies	8,500	4,250	1,089	3,161	25.6	8,500	4,250	500	3,750	11.7
Other Services and Charges	22,950	11,475	4,790	6,685	41.7	23,060	11,530	5,741	5,789	49.7
Total Killian Station 27	1,013,333	506,668	550,515	(43,847)	108.6	1,052,095	526,049	527,965	(1,916)	100.3
Personnel Services	461,628	230,817	236,307	(5,490)	102.3	476,555	238,280	238,532	(252)	100.1
Supplies	6,800	3,400	63	3,337	1.8	6,800	3,400	145	3,255	4.2
Other Services and Charges	13,025	6,513	4,034	2,479	61.9	12,725	6,363	4,107	2,256	64.5
Total Eastover Station 28	481,453	240,730	240,404	326	99.8	496,080	248,043	242,784	5,259	97.8
Personnel Services	987,797	493,900	504,399	(10,499)	102.1	1,001,551	500,777	509,627	(8,850)	101.7
Supplies	8,000	4,000	6,470	(2,470)	161.7	12,000	6,000	4,945	1,055	82.4
Other Services and Charges	18,500	9,250	6,754	2,496	73.0	21,996	10,998	5,983	5,015	54.4
Total Millwood/Congaree Station 29	1,014,297	507,150	517,623	(10,473)	102.0	1,035,547	517,775	520,555	(2,780)	100.5
Personnel Services	431,156	215,580	234,088	(18,508)	108.5	446,582	223,292	231,026	(7,734)	103.4
Supplies	7,500	3,750	2,601	1,149	69.3	7,500	3,750	2,505	1,245	66.8
Other Services and Charges	15,300	7,650	4,475	3,175	58.4	16,000	8,000	5,206	2,794	65.0

City of Columbia: Monthly Budget Report Through 12/31/2019

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent	Working Budget	Thru Dec Budget	Thru Dec Expended	Variance	% Budg Spent
Total Capital View Station 30	453,956	226,980	241,164	(14,184)	106.2	470,082	235,042	238,737	(3,695)	101.5
Personnel Services	919,945	459,974	438,119	21,855	95.2	977,501	488,752	432,510	56,242	88.4
Supplies	8,000	4,000	4,864	(864)	121.6	9,200	4,600	3,771	829	81.9
Other Services and Charges	20,050	10,025	4,749	5,276	47.3	20,210	10,105	4,983	5,122	49.3
Total Leesburg Station 31	947,995	473,999	447,732	26,267	94.4	1,006,911	503,457	441,264	62,193	87.6
Personnel Services	916,295	458,149	451,207	6,942	98.4	958,847	479,424	434,454	44,970	90.6
Supplies	7,500	3,750	3,494	256	93.1	7,500	3,750	3,085	665	82.2
Other Services and Charges	15,450	7,725	5,961	1,764	77.1	17,960	8,980	5,457	3,523	60.7
Total Spring Valley Station 32	939,245	469,624	460,662	8,962	98.0	984,307	492,154	442,996	49,158	90.0
Personnel Services	939,215	469,608	425,302	44,306	90.5	948,105	474,055	416,498	57,557	87.8
Supplies	7,500	3,750	1,787	1,963	47.6	7,500	3,750	454	3,296	12.1
Other Services and Charges	13,600	6,800	3,105	3,695	45.6	12,750	6,375	3,673	2,702	57.6
Total Gills's Creek Station 33	960,315	480,158	430,194	49,964	89.5	968,355	484,180	420,625	63,555	86.8
Personnel Services	919,758	459,881	484,180	(24,299)	105.2	943,580	471,791	488,914	(17,123)	103.6
Supplies	6,000	3,000	2,716	284	90.5	6,000	3,000	1,068	1,932	35.6
Other Services and Charges	25,000	12,500	8,640	3,860	69.1	27,650	13,825	8,269	5,556	59.8
Total Elders Pond Station 34	950,758	475,381	495,536	(20,155)	104.2	977,230	488,616	498,251	(9,635)	101.9
Other Services and Charges	0	0	0	0	0.0	0	0	422	(422)	0.0
Total Non-Departmental Administrativ	0	0	0	0	0.0	0	0	422	(422)	0.0
Fire Department	20,865,859	10,432,961	9,994,276	438,685	95.7	21,306,221	10,653,142	9,442,742	1,210,400	88.6
County Services Total:	23,940,147	11,970,107	11,391,200	578,907	95.1	24,491,989	12,246,028	10,845,079	1,400,949	88.5