



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 – February 2020

Date: July 21, 2020

We are pleased to provide you with preliminary fiscal year 2019/2020 revenue and expenditure reports through February 2020. 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
 February 29, 2020

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU FEB 2019	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	57,333,994	59,015,129	41,632,496	42,727,867	1,095,371	72.4%
2	LICENSES AND PERMITS	40,379,287	42,163,401	4,186,554	5,832,276	1,645,722	13.8%
3	FROM OTHER AGENCIES	16,017,801	16,476,135	12,853,911	13,797,804	943,893	83.7%
4	CURRENT SERVICE CHARGES	13,088,203	15,485,490	8,540,478	10,529,908	1,989,430	68.0%
5	FINES & FORFEITURES	677,587	1,062,800	574,193	500,509	(73,684)	47.1%
6	SPECIAL EVENTS	79,971	80,300	68,889	17,292	(51,597)	21.5%
7	MISCELLANEOUS REVENUE	151,441	145,000	50,593	149,363	98,770	103.0%
8	INTEREST ON INVESTMENT	289,662	197,500	108,028	101,661	(6,367)	51.5%
9	RENTS & SALE OF PROPERTY	272,215	397,000	197,893	187,508	(10,385)	47.2%
10	TOTAL REVENUE	128,290,161	135,022,755	68,213,035	73,844,188	5,631,153	54.7%
TRANSFERS IN							
12	FROM CAPITAL LEASE PROCEEDS	3,379,818	0	2,195,503	4,286,105	2,090,602	0.0%
13	FROM ACCOMMODATIONS TAX	25,000	25,000	16,667	16,667	(0)	66.7%
14	FROM HOSPITALITY TAX	3,700,000	2,775,000	2,466,667	2,466,667	(0)	88.9%
15	FROM GO BOND PROCEEDS	0	9,250,000	0	0	0	0.0%
16	FROM WATER & SEWER OPERATING	4,189,680	10,514,680	2,793,120	2,793,120	0	26.6%
17	FROM PARKING FUND	500,000	500,000	333,333	333,333	(0)	66.7%
18	FROM OTHER FUNDS	1,116,987	650,000	373,333	373,333	(0)	57.4%
19	UN-APPROPRIATED SURPLUS	0	3,610,177	0	0	0	0.0%
20	TOTAL TRANSFERS IN	12,911,485	27,324,857	8,178,623	10,269,225	2,090,601	37.6%
21							
22	TOTAL GEN FUND REV & TRF	141,201,646	162,347,612	76,391,658	84,113,413	7,721,754	51.8%
23							
EXPENDITURES - DEPARTMENTS							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	749,648	813,360	422,495	466,910	44,415	57.4%
26	ADMINISTRATION - CITY MANAGER	578,859	896,621	368,608	558,242	189,634	62.3%
27	ADMINISTRATION - GOV'T AFFAIRS	360,174	302,173	227,211	185,911	(41,300)	61.5%
28	ADMINISTRATION - ACM OPERATIONS	509,553	499,898	290,050	306,562	16,512	61.3%
29	ADMINISTRATION - ACM-CFO	236,534	244,127	126,210	126,317	107	51.7%
30	ADMINISTRATION - SR. ASSISTANT CM	119,568	293,028	57,723	156,275	98,552	53.3%
31	HUMAN RESOURCES	1,068,625	1,159,262	671,891	683,118	11,227	58.9%
32	BUDGET & PROG MGMT OFFICE	321,066	633,845	203,468	310,666	107,198	49.0%
33	PUBLIC RELATIONS	771,099	859,953	453,750	445,623	(8,127)	51.8%
34	COUNCIL SUPPORT SERVICES	385,176	448,752	246,524	364,017	117,493	81.1%
35	LEGAL	2,041,725	2,401,982	1,271,432	1,287,348	15,916	53.6%
36	MUNICIPAL COURT	2,327,487	2,693,714	1,478,596	1,582,099	103,503	58.7%
37	FINANCE	1,782,499	2,208,747	1,106,127	1,259,547	153,420	57.0%
38	OFFICE OF BUSINESS OPPORTUNITIES	819,425	1,076,846	441,709	552,255	110,546	51.3%
39	COMMUNITY DEVELOPMENT	327,886	395,485	216,428	246,892	30,464	62.4%
40	DEVELOPMENT SERVICES	3,487,230	3,910,245	2,144,453	2,250,589	106,136	57.6%
41	POLICE	43,209,371	47,576,521	25,870,644	31,168,655	5,298,011	65.5%
42	EMERGENCY OPERATIONS	561,071	601,167	283,418	292,932	9,514	48.7%
43	911 EMERGENCY COMMUNICATIONS	3,029,263	3,205,401	1,891,342	2,086,706	195,364	65.1%
44	FIRE	21,608,472	24,439,214	12,692,868	14,797,897	2,105,029	60.5%
45	PARKS & RECREATION	12,760,872	14,054,278	7,739,806	8,344,682	604,876	59.4%
46	PUBLIC WORKS	17,921,775	20,697,932	11,183,052	13,258,286	2,075,234	64.1%
47	GENERAL SRVCS/SUPPORT SERVICES	1,742,867	2,500,312	1,069,917	1,115,904	45,987	44.6%
48	INFORMATION TECHNOLOGY	4,073,970	4,356,780	2,494,783	2,873,001	378,218	65.9%
49	TOTAL DEPARTMENT	120,794,215	136,269,643	72,952,505	84,720,434	11,767,929	62.2%
EXPEND. - NON-DEPT. & MISC.							
51	COMMUNITY PROMOTION - AGENCIES	201,017	49,500	10,993	0	(10,993)	0.0%
52	SOLICITOR & DETENTION	696,802	953,817	402,194	548,588	146,394	57.5%
53	HOMELESS SERVICES	999,903	1,055,291	603,220	557,530	(45,690)	52.8%
54	ECONOMIC DEVELOPMENT - RESERVE	0	3,150,000	0	0	0	0.0%
55	NON-DEPARTMENTAL & MISC.	23,361	40,000	11,280	16,469	5,189	41.2%
56	OFFICE SPACE LEASE	632,322	640,000	406,138	382,419	(23,719)	59.8%
57	RCES Non-Profit Stabilizatin	0	700,500	0	0	0	0.0%
58	CAPITAL LEASE PAYMENT	3,619,290	5,420,797	2,364,917	3,332,870	967,953	61.5%
59	OTHER SERVICES AND CHARGES	8,705	0	(2,548)	(226)	2,322	0.0%
60	TOTAL NON-DEPARTMENTAL	6,181,400	12,009,905	3,796,194	4,837,650	1,041,456	40.3%
61	TOTAL EXPENDITURES	126,975,615	148,279,548	76,748,699	89,558,084	12,809,385	60.4%
TRANSFERS OUT							
63	TO OTHER FUNDS	0	1,500,000	0	0	0	
64	DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	1,076,101	1,116,196	40,095	67.2%
65	TO INTERNAL SERVICE FUNDS	3,087,000	6,568,077	26,915	2,193,868	2,166,953	33.4%
66	TO SPECIAL REVENUES	0	0	0	0	0	0.0%
67	TO DEBT SERVICE	4,955,600	3,668,213	3,303,733	2,445,475	(858,258)	66.7%
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	13,908,001	4,534,856	5,867,171	1,332,317	42.2%
73							
74	TOTAL GEN FUND EXPEND & TRF	137,295,719	162,187,549	81,283,555	95,425,255	14,141,700	58.8%
75							
76	TOTAL SURPLUS (DEFICIT)	3,905,928	160,063	(4,891,897)	(11,311,842)		

City of Columbia
 General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 February 29, 2020

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL TO BUDGET VARIANCE THRU FEB 2020	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	57,413,298	59,015,129	39,343,421	42,727,867	3,384,446	72.4%
LICENSES AND PERMITS	41,441,360	42,163,401	28,108,935	5,832,276	(22,276,659)	13.8%
FROM OTHER AGENCIES	16,113,090	16,476,135	10,984,090	13,797,804	2,813,714	83.7%
CURRENT SERVICE CHARGES	12,702,890	15,485,490	10,323,659	10,529,908	206,249	68.0%
FINES & FORFEITURES	868,000	1,062,800	708,533	500,509	(208,024)	47.1%
SPECIAL EVENTS	80,300	80,300	53,534	17,292	(36,242)	21.5%
MISCELLANEOUS REVENUE	120,000	145,000	96,666	149,363	52,697	103.0%
INTEREST ON INVESTMENT	200,000	197,500	131,667	101,661	(30,006)	51.5%
RENTS & SALE OF PROPERTY	397,000	397,000	264,667	187,508	(77,159)	47.2%
TOTAL REVENUE	129,335,938	135,022,755	90,015,172	73,844,188	(16,170,984)	54.7%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	4,286,105	4,286,105	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	16,667	16,667	(0)	66.7%
FROM HOSPITALITY TAX	3,700,000	2,775,000	1,850,000	2,466,667	616,667	88.9%
FROM GO BOND PROCEEDS	8,000,000	9,250,000	6,166,667	0	(6,166,667)	0.0%
FROM WATER & SEWER OPERATING	4,189,680	10,514,680	7,009,787	2,793,120	(4,216,667)	26.6%
FROM PARKING FUND	500,000	500,000	333,333	333,333	(0)	66.7%
FROM OTHER FUNDS	560,000	650,000	433,333	373,333	(60,000)	57.4%
UN-APPROPRIATED SURPLUS	2,730,206	3,610,177	2,406,791	0	(2,406,791)	0.0%
TOTAL TRANSFERS IN	19,704,886	27,324,857	18,216,613	10,269,225	(7,947,388)	37.6%
TOTAL GEN FUND REV & TRF	149,040,824	162,347,612	108,231,785	84,113,413	(24,118,372)	51.8%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCIL	854,167	813,360	542,237	466,910	(75,327)	57.4%
ADMINISTRATION - CITY MANAGER	657,114	896,621	597,747	558,242	(39,505)	62.3%
ADMINISTRATION - GOV'T AFFAIRS	395,306	302,173	201,448	185,911	(15,537)	61.5%
ADMINISTRATION - ACM OPERATION:	472,505	499,898	333,267	306,562	(26,705)	61.3%
ADMINISTRATION - ACM-CFO	233,478	244,127	162,751	126,317	(36,434)	51.7%
ADMINISTRATION - SR. ASSISTANT CM	175,476	293,028	195,351	156,275	(39,076)	53.3%
HUMAN RESOURCES	1,135,948	1,159,262	772,841	683,118	(89,723)	58.9%
BUDGET & PROG MGMT OFFICE	389,558	633,845	422,563	310,666	(111,897)	49.0%
PUBLIC RELATIONS	783,435	859,953	573,301	445,623	(127,678)	51.8%
COUNCIL SUPPORT SERVICES	390,295	448,752	299,168	364,017	64,849	81.1%
LEGAL	2,198,111	2,401,982	1,601,321	1,287,348	(313,973)	53.6%
MUNICIPAL COURT	2,196,280	2,693,714	1,795,812	1,582,099	(213,713)	58.7%
FINANCE	2,053,267	2,208,747	1,472,495	1,259,547	(212,948)	57.0%
OFFICE OF BUSINESS OPPORTUNITIES	927,365	1,076,846	717,897	552,255	(165,642)	51.3%
COMMUNITY DEVELOPMENT	376,180	395,485	263,655	246,892	(16,763)	62.4%
DEVELOPMENT SERVICES	3,992,936	3,910,245	2,606,830	2,250,589	(356,241)	57.6%
POLICE	42,717,752	47,576,521	31,717,680	31,168,655	(549,025)	65.5%
EMERGENCY OPERATIONS	781,098	601,167	400,779	292,932	(107,847)	48.7%
911 EMERGENCY COMMUNICATIONS	3,058,656	3,205,401	2,136,936	2,086,706	(50,230)	65.1%
FIRE	24,275,093	24,439,214	16,292,808	14,797,897	(1,494,911)	60.5%
PARKS & RECREATION	13,361,067	14,054,278	9,369,516	8,344,682	(1,024,834)	59.4%
PUBLIC WORKS	19,999,424	20,697,932	13,798,620	13,258,286	(540,334)	64.1%
GENERAL SRVCS/SUPPORT SERVICES	2,352,782	2,500,312	1,666,874	1,115,904	(550,970)	44.6%
INFORMATION TECHNOLOGY	4,219,960	4,356,780	2,904,519	2,873,001	(31,518)	65.9%
TOTAL DEPARTMENT	127,997,253	136,269,643	90,846,416	84,720,434	(6,125,982)	62.2%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCY	200,000	49,500	33,000	0	(33,000)	0.0%
SOLICITOR'S OFFICE	915,817	953,817	635,878	548,588	(87,290)	57.5%
HOMELESS SERVICES	1,015,850	1,055,291	703,528	557,530	(145,998)	52.8%
ECONOMIC DEVELOPMENT RESERVE	0	3,150,000	2,100,000	0	(2,100,000)	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	26,667	16,469	(10,198)	41.2%
OFFICE SPACE LEASE	550,000	640,000	426,667	382,419	(44,248)	59.8%
RCES Non-Profit Stabilizatin	0	700,500	467,000	0	(467,000)	0.0%
CAPITAL LEASE PAYMENT	3,421,952	5,420,797	3,613,865	3,332,870	(280,995)	61.5%
OTHER SERVICES AND CHARGES	0	0	0	(226)	(226)	0.0%
TOTAL NON-DEPARTMENTAL	6,143,619	12,009,905	8,006,605	4,837,650	(3,168,955)	40.3%
TOTAL EXPENDITURES	134,140,872	148,279,548	98,853,021	89,558,084	(9,294,937)	60.4%
TRANSFERS OUT						
TO OTHER FUNDS		1,500,000	1,000,000			
DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	1,107,807	1,116,196	8,389	67.2%
TO INTERNAL SERVICE FUNDS	8,196,984	6,568,077	4,378,718	2,193,868	(2,184,850)	33.4%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	4,955,600	3,668,213	2,445,475	2,445,475	(0)	66.7%
TO GRANTS	33,216	25,000	16,667	111,635	94,968	446.5%
TO CAPITAL IMPROVEMENTS	100,000	485,000	323,333	0	(323,333)	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	14,899,952	13,908,001	9,272,021	5,867,171	(2,404,827)	42.2%
TOTAL GEN FUND EXPEND & TRF	149,040,824	162,187,549	108,125,042	95,425,255	(12,699,787)	58.8%
TOTAL SURPLUS (DEFICIT)	(0)	160,063	106,743	(11,311,842)		

City of Columbia

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

As of 2/28/2020

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/2020	ACTUAL PRIOR YEAR THRU FEB 2019	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	11,178,972	7,310,746	8,099,224	788,478	72.5%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	0	10,614	17,300	6,686	0.0%
4 MISCELLANEOUS REVENUES	0	0	0		
5 UNAPPROPRIATED SURPLUS	52,943	0	0	0	0.0%
6 TOTAL HOSP FUND REVENUE	11,231,915	7,321,360	8,116,524	795,164	72.3%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	2,746,044	1,160,742	1,366,045	205,303	49.7%
10 HOSPITALITY TAX	2,654,598	1,593,513	1,156,828	(436,685)	43.6%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	25,000	58,000	75,000	(17,000)	300.0%
OTHER SERVICE & CHARGES	117,807	0	0		0.0%
12 TOTAL NON-DEPARTMENTAL	5,543,449	2,812,255	2,597,873	(248,382)	46.9%
13 TOTAL EXPENDITURES	5,543,449	2,812,255	2,597,873	214,382	46.9%
TRANSFERS OUT					
15 TO GENERAL FUND	2,775,000	2,466,667	2,466,667	0	88.9%
16 TO DEBT SERVICE	2,913,466	1,840,905	1,880,951	40,046	64.6%
17 TO CAPITAL PROJECT FUND	0	165,489	83,133	82,356	
18 TOTAL TRANSFERS OUT	5,688,466	4,473,061	4,430,751	40,046	77.9%
19					
20 TOTAL HOSP FUND EXP & TRF	11,231,915	7,285,316	7,028,624	256,692	62.6%
21					
22					
23 TOTAL SURPLUS (DEFICIT)	-	36,044	1,087,900		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 2/28/2020

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/2020	BUDGET CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL TO BUDGET VARIANCE THRU FEB 2020	% ANNUAL BUDGET
REVENUE						
1 TAXES	12,103,972	11,178,972	7,452,648	8,099,224	646,576	72.5%
2 INTEREST				0		
3 INTEREST	0	0	0	17,300	17,300	0.0%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	756,945	52,943	35,295	0	(35,295)	0.0%
5 TOTAL HOSP FUND REVENUE	12,860,917	11,231,915	7,487,943	8,116,524	628,581	72.3%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,771,257	2,746,044	1,830,696	1,366,045	(464,651)	49.7%
9 HOSPITALITY TAX	2,900,445	2,654,598	1,752,399	1,156,828	(595,571)	43.6%
10 SUPPLIES/ OTHER CHARGES	358,000	117,807	78,538	0	(78,538)	0.0%
13 HOSPITALITY TAX - ALLOCATION	394,857	25,000	34,000	75,000	(41,000)	300.0%
11 TOTAL NON-DEPARTMENTAL	6,424,559	5,543,449	3,695,633	2,597,873	(1,179,760)	46.9%
12 TOTAL EXPENDITURES	6,424,559	5,543,449	3,695,633	2,597,873	1,097,760	46.9%
TRANSFERS OUT						
14 TO GENERAL FUND	3,700,000	2,775,000	0	2,466,667	2,466,667	88.9%
15 TO DEBT SERVICE	2,761,358	2,913,466	3,792,311	1,880,951	(1,911,360)	64.6%
15 TO CAPITAL PROJECT FUND	0	0	0	83,133		
16 TOTAL TRANSFERS OUT	6,461,358	5,688,466	3,792,317	4,430,751	555,307	77.9%
17						
18 TOTAL HOSP FUND EXP & TRF	12,885,917	11,231,915	7,487,943	7,028,624	459,319	62.6%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	(25,000)	-	-	1,087,900		

City of Columbia
 Parking Summary - Revenue and Expenditures - Current to Prior Year Variance
 As of 2/28/20

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU FEB 2019	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	6,815,150	4,347,742	4,879,594	531,852	71.6%
2 FINES & FORFEITURES	1,723,423	1,187,091	815,765	(371,326)	47.3%
3 MISCELLANEOUS REVENUE	0	8,819	280	(8,539)	0.0%
4 INTEREST ON INVESTMENT	120,200	89,094	53,933	(35,161)	44.9%
5 RENTS & SALE OF PROPERTY	103,400	75,300	418,180	342,880	404.4%
6 UNAPPROPRIATED SURPLUS	113,563	0	0	0	0.0%
7 TOTAL REVENUE	8,875,736	5,708,046	6,167,752	459,706	69.5%
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	5,708,046	6,167,752	459,706	69.5%
EXPENDITURES - DEPARTMENTS					
17 FINANCE	105,082	69,776	63,664	(6,112)	60.6%
18 PUBLIC WORKS	100,669	50,115	60,556	10,441	60.2%
19 PARKING OPERATIONS	3,087,964	1,680,569	1,785,277	104,708	57.8%
20 PARKING FACILITIES	1,806,048	908,969	630,952	(278,017)	34.9%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	5,099,763	2,709,429	2,540,449	(168,980)	49.8%
EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,959	2,211,312	1,022,123	(1,189,189)	37.8%
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	2,211,312	1,044,220	(1,167,092)	36.2%
33 TOTAL EXPENDITURES	7,983,736	4,920,741	3,584,669	(1,336,072)	44.9%
TRANSFERS OUT					
36 TO GENERAL FUND	500,000	333,333	333,333	0	66.7%
37 TO PARKING PROJECTS	0	0	596,543	596,543	0.0%
38 TO RISK MANAGEMENT	120,000	80,000	80,000	0	66.7%
39 TO CENTRAL STORES	37,000	24,667	24,667	0	66.7%
40 TO GENERAL ADMIN INFO TECH	150,000	100,000	100,000	0	66.7%
41 TO HEALTH INSURANCE	0	0	0	0	0.0%
42 TO WORKER'S COMP	20,000	13,333	0	(13,333)	0.0%
43 TO PURCHASING	20,000	15,143	5,502	(9,641)	27.5%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	30,000	0	(30,000)	0.0%
46 TOTAL TRANSFERS OUT	892,000	596,476	1,140,045	543,569	127.81%
48 TOTAL PARKING EXP & TRF	8,875,736	5,517,217	4,724,714	(792,503)	53.2%
49					
50 TOTAL SURPLUS (DEFICIT)	0	190,829	1,443,038		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 2/28/20

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL TO BUDGET VARIANCE THRU FEB 2020	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,023,376	6,815,150	4,543,433	4,879,594	336,161	71.6%
2	FINES & FORFEITURES	2,000,000	1,723,423	1,148,949	815,765	(333,184)	47.3%
3	MISCELLANEOUS REVENUE	0	0	0	280	280	0.0%
4	INTEREST ON INVESTMENT	120,000	120,200	80,134	53,933	(26,201)	44.9%
5	RENTS & SALE OF PROPERTY	108,675	103,400	68,933	418,180	349,247	404.4%
6	UNAPPROPRIATED SURPLUS	4,427,790	113,563	75,709	0	(75,709)	0.0%
7	TOTAL REVENUE	12,679,841	8,875,736	5,917,158	6,167,752	250,594	69.5%
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	5,917,158	6,167,752	250,594	69.5%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	113,467	105,082	70,055	63,664	(6,391)	60.6%
18	PUBLIC WORKS	99,655	100,669	67,111	60,556	(6,555)	60.2%
19	PARKING OPERATIONS	3,110,459	3,087,964	2,058,643	1,785,277	(273,366)	57.8%
20	PARKING FACILITIES	5,622,816	1,806,048	1,204,030	630,952	(573,078)	34.9%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	8,946,397	5,099,763	3,399,839	2,540,449	(859,390)	49.8%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,809,729	2,706,959	1,804,639	1,022,123	(782,516)	37.8%
26	DEPRECIATION	0	0	0	0	0	0.0%
27	TUITION REIMBURSEMENT	5,000	5,000	3,333	0	(3,333)	0.0%
28	EMPLOYEE PAY RAISES	0	72,014	48,009	0	(48,009)	0.0%
29	TECHNOLOGY CONTINGENCY	26,715	100,000	66,667	22,097	(44,570)	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	1,922,648	1,044,220	(878,428)	36.2%
33	TOTAL EXPENDITURES	11,787,841	7,983,736	5,322,487	3,584,669	(1,737,818)	44.9%
34							
35	TRANSFERS OUT						
36	TO GENERAL FUND	500,000	500,000	333,333	333,333	0	66.7%
37	TO PARKING PROJECTS	0	0	0	596,543	596,543	0.0%
38	TO RISK MANAGEMENT	120,000	120,000	80,000	80,000	0	66.7%
39	TO CENTRAL STORES	37,000	37,000	24,667	24,667	0	66.7%
40	TO GENERAL ADMIN INFO TECH	150,000	150,000	100,000	100,000	0	66.7%
41	TO HEALTH INSURANCE	0	0	0	0	0	0.0%
42	TO WORKER'S COMP	20,000	20,000	13,333	0	(13,333)	0.0%
43	TO PURCHASING	20,000	20,000	13,333	5,502	(7,831)	27.5%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	30,000	0	(30,000)	0.0%
46	TOTAL TRANSFERS OUT	892,000	892,000	594,671	1,140,045	545,379	127.8%
47							
48	TOTAL PARKING EXP & TRF	12,679,841	8,875,736	5,917,158	4,724,714	(1,192,444)	53.2%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	0	1,443,038		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 02/29/2020

		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 FEB 2019	THRU FEB 2020	VARIANCE	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	70,628	0	0	403,001	403,001	0.0%
2	CHARGES FOR SERVICES	148,996,508	162,385,888	99,619,289	110,472,309	10,853,020	68.0%
3	FINES & FORFEITURES	806,215	656,500	584,356	692,768	108,412	105.5%
4	MISCELLANEOUS REVENUE	0	27,705	0	35,968	35,968	129.8%
5	INTEREST REVENUES	7,381,337	3,964,600	3,516,406	3,407,349	(109,057)	85.9%
6	RENTS & SALE OF PROPERTY	279,522	162,328	220,425	127,420	(93,005)	78.5%
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	9,047,316	0	0	0	0.0%
10	TOTAL REVENUE	163,524,010	176,244,337	103,940,476	115,138,815	11,198,339	65.3%
TRANSFERS IN							
11	FROM OTHER FUNDS	0	0	0	0	0	0.0%
12	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
13							
14							
15	TOTAL WATER/SEWER REV & TRF	163,524,010	176,244,337	103,940,476	115,138,815	11,198,339	65.3%
16							
EXPENDITURES - DEPARTMENTS							
17							
18	CENTRAL ADMINISTRATION	5,095,338	6,352,161	3,275,095	3,613,124	338,029	56.9%
19	FINANCE	1,551,971	2,089,810	969,109	1,034,859	65,750	49.5%
20	ECONOMIC & COMM DEV	984,336	1,417,746	620,370	455,597	(164,773)	32.1%
21	POLICE	1,054,314	1,427,538	491,096	647,788	156,692	45.4%
22	FIRE	543,293	626,617	324,924	355,500	30,576	56.7%
23	PUBLIC WORKS	983,834	1,866,706	598,365	726,399	128,034	38.9%
24	GENERAL SERVICES	1,818,153	2,489,344	974,598	1,097,162	122,564	44.1%
25	INFORMATION TECHNOLOGY	577,115	660,635	317,990	269,334	(48,656)	40.8%
26	ENGINEERING:ADMINISTRATION	1,448,006	1,655,037	907,593	760,674	(146,919)	46.0%
27	ENGINEERING:GENERAL SERVICES	3,873,744	1,844,781	2,098,077	464,045	(1,634,032)	25.2%
28	WATER SYSTEMS IMPROVEMENTS	1,907,043	9,325,667	1,147,866	2,412,877	1,265,011	25.9%
29	WASTEWATER SYSTEMS IMPROVEMENTS	1,756,034	6,285,131	1,080,467	1,770,847	690,380	28.2%
30	REAL ESTATE WATER	289,014	580,429	189,670	217,780	28,110	37.5%
31	REAL ESTATE WASTE	271,518	451,683	173,397	205,436	32,039	45.5%
32	UTILITIES ADMINISTRATION	0	1,403,485	0	549,885	549,885	39.2%
33	METER READING	2,022,412	2,389,800	1,318,720	1,642,716	323,996	68.7%
34	WATER DISTRIBUTION & MAINTENANCE	9,631,049	13,271,750	6,161,455	6,299,651	138,196	47.5%
35	WASTEWATER MAINTENANCE	10,090,957	13,162,336	6,323,255	7,058,742	735,487	53.6%
36	COLUMBIA CANAL WTP	5,846,871	7,364,810	3,438,533	4,039,757	601,224	54.9%
37	LAKE MURRAY WTP	6,943,594	7,849,483	4,007,251	4,234,242	226,991	53.9%
38	METRO WWTP	13,294,665	18,901,942	7,877,599	9,397,076	1,519,477	49.7%
39	WATER COMPLIANCE	0	907,018	0	446,346	446,346	49.2%
40	WASTEWATER COMPLIANCE	0	1,441,458	0	470,560	470,560	32.6%
41	WATER/SEWER IMPROVEMENTS	20,637,628	0	2,500,136	478,227	(2,021,909)	0.0%
42	TOTAL DEPARTMENT	90,620,889	103,765,367	44,795,566	48,648,624	3,853,058	46.9%
43	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
44	DEBT SERVICE	24,759,143	37,525,517	15,949,850	1,708,881	(14,240,969)	4.6%
45	DEPRECIATION	41,786,221	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	0	35,000	0	2,412	2,412	6.9%
47	TECHNOLOGY CONTINGENCY	7,495	1,001,015	0	330,504	330,504	33.0%
48	EMPLOYEE TRAINING	50,000	50,000	25,000	0	(25,000)	0.0%
49	SPECIAL PROJECTS	0	0	0	25,000	25,000	0.0%
50	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	26,750	0	(26,750)	0.0%
51	RESERVE	0	8,718,000	0	0	0	0.0%
52	ADMINISTRATIVE	1,610,399	0	0	422	422	0.0%
53	NON-DEPARTMENTAL BAD DEBT	2,098,574	795,328	9,062	407	(8,655)	0.1%
54	BANK CHARGES	238,209	0	0	0	0	0.0%
55	GASB 45	1,057,675	0	0	0	0	0.0%
56	TOTAL NON-DEPARTMENTAL	71,661,216	48,203,360	16,010,662	2,067,626	(13,968,036)	4.3%
57							
58	TOTAL EXPENDITURES	162,282,105	151,968,727	60,806,228	50,716,250	(10,114,978)	33.4%
59							
TRANSFERS OUT							
60							
61	TO GENERAL FUND	4,189,680	10,514,680	2,793,120	2,793,120	0	26.6%
62	TO WATER/SEWER IMPROVEMENTS	0	11,121,611	0	0	0	0.0%
63	TO RISK MANAGEMENT	630,000	0	420,000	0	(420,000)	0.0%
64	TO GENERAL TORT	250,000	250,000	166,667	0	(166,667)	0.0%
65	TO WORKER'S COMP	0	630,000	0	0	0	0.0%
66	TO CENTRAL STORES	250,000	250,000	166,667	166,667	0	66.7%
67	TO GEN ADM INFO TECH	500,000	500,000	333,333	333,333	0	66.7%
68	TO PURCHASING	1,361,635	1,000,000	594,166	863,985	269,819	86.4%
69	TOTAL TRANSFERS OUT	7,181,315	24,266,291	4,473,953	4,157,105	(316,848)	17.1%
70							
71	TOTAL WATER/SEWER EXP & TRF	169,463,420	176,235,018	65,280,181	54,873,355	(10,431,826)	31.1%
72							
73							
74	TOTAL SURPLUS (DEFICIT)	(5,939,410)	9,319	38,660,295	60,265,460		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 02/29/2020

		UNAUDITED					
		BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL TO BUDGE	
		PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	% ANNUAL
		FY 2018/19	FY 2019/20	THRU FEB 2020	THRU FEB 2020	THRU FEB 2020	BUDGET
REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	403,001	403,001	0.0%
2	CHARGES FOR SERVICES	159,482,910	162,385,888	108,257,259	110,472,309	2,215,050	68.0%
3	FINES & FORFEITURES	656,500	656,500	437,667	692,768	255,101	105.5%
4	MISCELLANEOUS REVENUE	27,705	27,705	18,470	35,968	17,498	129.8%
5	INTEREST REVENUES	1,666,557	3,964,600	2,643,067	3,407,349	764,282	85.9%
6	RENTS & SALE OF PROPERTY	162,328	162,328	108,219	127,420	19,201	78.5%
7	REIMBURSEMENTS	0	0	0	0	0	0.0%
8	CONTRIBUTIONS	0	0	0	0	0	0.0%
9	UNAPPROPRIATED SURPLUS	261,626	9,047,316	6,031,544	0	(6,031,544)	0.0%
10	TOTAL REVENUE	162,257,626	176,244,337	117,496,225	115,138,815	(2,357,410)	65.3%
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	176,244,337	117,496,225	115,138,815	(2,357,410)	65.3%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	6,117,650	6,352,161	4,234,774	3,613,124	(621,650)	56.9%
19	FINANCE	2,042,612	2,089,810	1,393,207	1,034,859	(358,348)	49.5%
20	ECONOMIC & COMM DEV	1,273,018	1,417,746	945,164	455,597	(489,567)	32.1%
21	POLICE	1,451,107	1,427,538	951,692	647,788	(303,904)	45.4%
22	FIRE	688,926	626,617	417,745	355,500	(62,245)	56.7%
23	PUBLIC WORKS	1,560,023	1,866,706	1,244,471	726,399	(518,072)	38.9%
24	GENERAL SERVICES	2,318,877	2,489,344	1,659,563	1,097,162	(562,401)	44.1%
25	INFORMATION TECHNOLOGY	636,302	660,635	440,423	269,334	(171,089)	40.8%
26	ENGINEERING:ADMINISTRATION	1,468,046	1,655,037	1,103,358	760,674	(342,684)	46.0%
27	ENGINEERING:GENERAL SERVICES	5,435,155	1,844,781	1,229,854	464,045	(765,809)	25.2%
28	WATER SYSTEMS IMPROVEMENTS	2,450,623	9,325,667	6,217,111	2,412,877	(3,804,234)	25.9%
29	WASTEWATER SYSTEMS IMPROVEMENTS	2,283,639	6,285,131	4,190,087	1,770,847	(2,419,240)	28.2%
30	REAL ESTATE WATER	409,947	580,429	386,953	217,780	(169,173)	37.5%
31	REAL ESTATE WASTE	375,964	451,683	301,122	205,436	(95,686)	45.5%
32	UTILITIES ADMINISTRATION	0	1,403,485	935,657	549,885	(385,772)	39.2%
33	METER READING	2,266,473	2,389,800	1,593,200	1,642,716	49,516	68.7%
34	WATER DISTRIBUTION & MAINTENANCE	12,584,151	13,271,750	8,847,833	6,299,651	(2,548,182)	47.5%
35	WASTEWATER MAINTENANCE	13,347,976	13,162,336	8,774,891	7,058,742	(1,716,149)	53.6%
36	COLUMBIA CANAL WTP	8,868,136	7,364,810	4,909,873	4,039,757	(870,116)	54.9%
37	LAKE MURRAY WTP	8,521,854	7,849,483	5,232,989	4,234,242	(998,747)	53.9%
38	METRO WWTP	20,046,927	18,901,942	12,601,295	9,397,076	(3,204,219)	49.7%
39	WATER COMPLIANCE	0	907,018	604,679	446,346	(158,333)	49.2%
40	WASTEWATER COMPLIANCE	0	1,441,458	960,972	470,560	(490,412)	32.6%
41	WATER/SEWER IMPROVEMENTS	0	0	0	478,227	478,227	0.0%
42	TOTAL DEPARTMENT	94,147,406	103,765,367	69,176,911	48,648,624	(20,528,287)	46.9%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
44	DEBT SERVICE	35,224,748	37,525,517	25,017,011	1,708,881	(23,308,130)	4.6%
45	DEPRECIATION	0	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	35,000	35,000	23,333	2,412	(20,921)	6.9%
47	TECHNOLOGY CONTINGENCY	151,015	1,001,015	667,343	330,504	(336,839)	33.0%
48	EMPLOYEE TRAINING	50,000	50,000	33,333	0	(33,333)	0.0%
49	SPECIAL PROJECTS	0	0	0	25,000	25,000	0.0%
50	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	78,500	78,500	52,333	0	(52,333)	0.0%
51	RESERVE	3,955,948	8,718,000	5,812,000	0	(5,812,000)	0.0%
52	ADMINISTRATIVE	0	0	0	422	422	0.0%
53	NON-DEPARTMENTAL BAD DEBT	795,328	795,328	530,219	407	(529,812)	0.1%
54	BANK CHARGES	0	0	0	0	0	0.0%
55	GASB 45	0	0	0	0	0	0.0%
56	TOTAL NON-DEPARTMENTAL	40,290,539	48,203,360	32,135,573	2,067,626	(30,067,947)	4.3%
58	TOTAL EXPENDITURES	134,437,945	151,968,727	101,312,485	50,716,250	(50,596,235)	33.4%
TRANSFERS OUT							
61	TO GENERAL FUND	4,189,680	10,514,680	7,009,787	2,793,120	(4,216,667)	26.6%
62	TO WATER/SEWER IMPROVEMENTS	21,500,000	11,121,611	7,414,407	0	(7,414,407)	0.0%
63	TO RISK MANAGEMENT	630,000	0	0	0	0	0.0%
64	TO GENERAL TORT	250,000	250,000	166,667	0	(166,667)	0.0%
65	TO WORKER'S COMP	0	630,000	420,000	0	(420,000)	0.0%
66	TO CENTRAL STORES	250,000	250,000	166,667	166,667	0	66.7%
67	TO GEN ADM INFO TECH	500,000	500,000	333,333	333,333	(0)	66.7%
68	TO PURCHASING	500,000	1,000,000	666,667	863,985	197,318	86.4%
69	TOTAL TRANSFERS OUT	27,819,680	24,266,291	16,177,527	4,157,105	(12,020,422)	17.1%
71	TOTAL WATER/SEWER EXP & TRF	162,257,625	176,235,018	117,490,012	54,873,355	(62,616,657)	31.1%
74	TOTAL SURPLUS (DEFICIT)	1	9,319	6,213	60,265,460		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 02/29/2020

		UNAUDITED					
		ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU FEB 2019	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,648,450	14,023,299	8,957,100	10,164,040	1,206,940	72.5%
2	INTEREST REVENUES	906,999	346,800	334,731	835,384	500,653	240.9%
3	RENTS & SALE OF PROPERTY	59,170	0	58,000	0	(58,000)	0.0%
4	INTERGOVERNMENTAL REVENUES	1,927,075	0	1,817,482	821,642	(995,840)	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	11,167,313	11,821,066	653,753	81.8%
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	11,167,313	11,821,066	653,753	81.8%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	1,525,567	2,894,555	1,401,614	1,023,870	(377,744)	35.4%
15	SOLID WASTE STREET SWEEPING	885,289	1,479,003	567,533	892,892	325,359	60.4%
16	STORM WATER:ENGINEERING	1,714,888	3,076,488	1,060,768	1,051,038	(9,730)	34.2%
17	REAL ESTATE STORM WATER	112,828	186,264	72,216	83,563	11,347	44.9%
18	STORM DRAIN MAINTENANCE	1,366,777	0	0	0	0	0.0%
19	PROPERTY ACQUISITION	705	0	649	383	(266)	0.0%
20	TOTAL DEPARTMENT	5,606,054	7,636,310	3,102,780	3,051,746	(51,034)	40.0%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	1,812,901	0	1,111,978	1,152,705	40,727	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	1,111,978	1,152,705	40,727	25.5%
30							
31	TOTAL EXPENDITURES	8,856,640	12,158,315	4,214,758	4,204,451	(10,307)	34.6%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	373,333	373,333	0	66.7%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	0	0	0	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	373,333	373,333	0	16.3%
37							
38	TOTAL STORMWATER EXP & TRF	9,416,640	14,453,315	4,588,091	4,577,784	(10,307)	31.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	7,931,230	0	6,579,222	7,243,282		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 02/29/2020

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2020	ACTUAL TO BUDGET VARIANCE THRU FEB 2020	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,413,499	14,023,299	9,348,866	10,164,040	815,174	72.5%
2	INTEREST REVENUES	0	346,800	231,200	835,384	604,184	240.9%
3	RENTS & SALE OF PROPERTY	0	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	0	0	0	821,642	821,642	0.0%
5	UNAPPROPRIATED SURPLUS	611,313	83,216	55,477	0	(55,477)	0.0%
6	REIMBURSEMENTS	0	0	0	0	0	0.0%
7	TOTAL REVENUE	14,024,812	14,453,315	9,635,543	11,821,066	2,185,523	81.8%
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	9,635,543	11,821,066	2,185,523	81.8%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	3,070,638	2,894,555	1,929,703	1,023,870	(905,833)	35.4%
15	SOLID WASTE STREET SWEEPING	1,407,696	1,479,003	986,002	892,892	(93,110)	60.4%
16	STORM WATER:ENGINEERING	3,223,423	3,076,488	2,050,992	1,051,038	(999,954)	34.2%
17	REAL ESTATE STORM WATER	152,634	186,264	124,176	83,563	(40,613)	44.9%
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	5,090,873	3,051,746	(2,039,127)	40.0%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	0	0	0	1,152,705	1,152,705	0.0%
23	DEPRECIATION	0	0	0	0	0	0.0%
24	RESERVE	2,931,421	2,029,019	1,352,679	0	(1,352,679)	0.0%
25	ADMINISTRATIVE	2,732,000	2,492,986	1,661,991	0	(1,661,991)	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	3,014,670	1,152,705	(1,861,965)	25.5%
30							
31	TOTAL EXPENDITURES	13,517,812	12,158,315	8,105,543	4,204,451	(3,901,092)	34.6%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	373,333	373,333	(0)	66.7%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	1,156,667	0	(1,156,667)	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	1,530,000	373,333	(1,156,667)	16.3%
37							
38	TOTAL STORMWATER EXP & TRF	14,077,812	14,453,315	9,635,543	4,577,784	(5,057,759)	31.7%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	(53,000)	0	0	7,243,282		

City of Columbia: Monthly Budget Report Through 2/29/2020

203 - Accommodations Tax: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected
Intergovernmental Revenues	2,596,160	1,730,773	1,335,085	(395,688)	77.1	2,686,160	1,790,773	902,787	(887,986)	50.4
Interest Revenues	0	0	7,475	7,475	0.0	0	0	2,512	2,512	0.0
Unappropriated Surplus	26,000	17,333	0	(17,333)	0.0	0	0	0	0	0.0
Accommodations Tax Total:	2,622,160	1,748,106	1,342,560	(405,546)	76.8	2,686,160	1,790,773	905,299	(885,474)	50.5

203 - Accommodations Tax: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Non-Departmental										
Other Services and Charges	0	0	0	0	0.0	86,102	57,401	0	57,401	0.0
Community Promotions	2,442,000	1,628,000	808,847	819,153	49.6	2,442,000	1,628,000	690,279	937,721	42.4
Total Accomodation Tax Request	2,442,000	1,628,000	808,847	819,153	49.6	2,528,102	1,685,401	690,279	995,122	40.9
Supplies	10,360	6,907	370	6,537	5.3	19,258	12,839	2,278	10,561	17.7
Community Promotions	144,800	96,534	88,850	7,684	92.0	113,800	75,867	62,850	13,017	82.8
Total Accommodations Tax 5% Gen Fund	155,160	103,441	89,220	14,221	86.2	133,058	88,706	65,128	23,578	73.4
Non-Departmental	2,597,160	1,731,441	898,067	833,374	51.8	2,661,160	1,774,107	755,407	1,018,700	42.5
Interfund Transfer										
Transfers	25,000	16,667	16,667	0	100.0	25,000	16,667	16,667	0	100.0
Total Transfers	25,000	16,667	16,667	0	100.0	25,000	16,667	16,667	0	100.0
Interfund Transfer	25,000	16,667	16,667	0	100.0	25,000	16,667	16,667	0	100.0
Accommodations Tax Total:	2,622,160	1,748,108	914,734	833,374	52.3	2,686,160	1,790,774	772,074	1,018,700	43.1

City of Columbia: Monthly Budget Report Through 2/29/2020

208 - County Services: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected
Intergovernmental Revenues	24,211,629	16,141,086	14,806,658	(1,334,428)	91.7	24,487,989	16,325,326	17,825,803	1,500,477	109.1
Interest Revenues	0	0	0	0	0.0	0	0	3,071	3,071	0.0
Unappropriated Surplus	12,690	8,460	0	(8,460)	0.0	4,000	2,667	0	(2,667)	0.0
County Services Total:	24,224,319	16,149,546	14,806,658	(1,342,888)	91.6	24,491,989	16,327,993	17,828,874	1,500,881	109.1

208 - County Services: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Non-Departmental										
Interfund Transfer										
Emergency Communications										
Personnel Services	2,771,338	1,847,559	1,748,512	99,047	94.6	2,881,068	1,920,711	1,833,024	87,687	95.4
Supplies	60,500	40,335	21,164	19,171	52.4	55,108	36,741	40,673	(3,932)	110.7
Other Services and Charges	242,450	161,633	129,329	32,304	80.0	249,592	166,394	209,964	(43,570)	126.1
Total County Emergency Center	3,074,288	2,049,527	1,899,005	150,522	92.6	3,185,768	2,123,846	2,083,661	40,185	98.1
Emergency Communications	3,074,288	2,049,527	1,899,005	150,522	92.6	3,185,768	2,123,846	2,083,661	40,185	98.1
Fire Department										
Personnel Services	1,610,792	1,073,860	1,294,770	(220,910)	120.5	94,652	63,101	1,258,464	(1,195,363)	1,994.3
Supplies	1,116,990	744,659	514,933	229,726	69.1	1,226,300	817,530	325,295	492,235	39.7
Other Services and Charges	346,900	231,265	126,120	105,145	54.5	353,371	235,580	66,333	169,247	28.1
Total Fire: Administration	3,074,682	2,049,784	1,935,823	113,961	94.4	1,674,323	1,116,211	1,650,092	(533,881)	147.8
Personnel Services	1,944,836	1,296,557	1,207,693	88,864	93.1	3,576,184	2,384,123	854,083	1,530,040	35.8
Supplies	0	0	38	(38)	0.0	0	0	0	0	0.0
Other Services and Charges	0	0	61	(61)	0.0	0	0	183	(183)	0.0
Total Station 1/HQ	1,944,836	1,296,557	1,207,792	88,765	93.1	3,576,184	2,384,123	854,266	1,529,857	35.8
Personnel Services	1,814,729	1,209,819	1,248,430	(38,611)	103.1	1,887,512	1,258,342	1,249,911	8,431	99.3
Supplies	15,000	10,000	13,870	(3,870)	138.7	25,000	16,667	11,963	4,704	71.7
Other Services and Charges	17,000	11,334	11,015	319	97.1	19,950	13,301	9,172	4,129	68.9

City of Columbia: Monthly Budget Report Through 2/29/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Total Dentsville Station 14	1,846,729	1,231,153	1,273,315	(42,162)	103.4	1,932,462	1,288,310	1,271,046	17,264	98.6
Supplies	1,600	1,067	160	907	15.0	800	533	267	266	50.0
Other Services and Charges	2,000	1,333	1,978	(645)	148.3	3,000	2,000	1,327	673	66.3
Total Cedar Creek Station 15	3,600	2,400	2,138	262	89.0	3,800	2,533	1,594	939	62.9
Personnel Services	442,537	295,025	313,510	(18,485)	106.2	461,052	307,368	327,355	(19,987)	106.5
Supplies	7,000	4,667	1,842	2,825	39.4	7,000	4,667	3,553	1,114	76.1
Other Services and Charges	13,175	8,783	5,190	3,593	59.0	14,275	9,516	6,756	2,760	71.0
Total Upper Richland Station 17	462,712	308,475	320,542	(12,067)	103.9	482,327	321,551	337,664	(16,113)	105.0
Personnel Services	448,595	299,064	340,321	(41,257)	113.7	475,162	316,774	317,886	(1,112)	100.3
Supplies	7,000	4,667	3,345	1,322	71.6	7,500	5,000	747	4,253	14.9
Other Services and Charges	16,750	11,167	5,763	5,404	51.6	17,920	11,947	6,659	5,288	55.7
Total Crane Creek Station 18	472,345	314,898	349,429	(34,531)	110.9	500,582	333,721	325,292	8,429	97.4
Personnel Services	452,592	301,728	320,786	(19,058)	106.3	475,532	317,022	319,571	(2,549)	100.8
Supplies	2,700	1,800	0	1,800	0.0	2,700	1,800	0	1,800	0.0
Other Services and Charges	17,500	11,667	7,935	3,732	68.0	16,170	10,780	7,493	3,287	69.5
Total Gadsden Station 19	472,792	315,195	328,721	(13,526)	104.2	494,402	329,602	327,064	2,538	99.2
Personnel Services	965,212	643,476	673,105	(29,629)	104.6	987,147	658,098	716,040	(57,942)	108.8
Supplies	7,200	4,800	10,295	(5,495)	214.4	10,000	6,667	6,812	(145)	102.1
Other Services and Charges	25,050	16,700	11,764	4,936	70.4	23,446	15,631	14,403	1,228	92.1
Total Ballentine Station 20	997,462	664,976	695,164	(30,188)	104.5	1,020,593	680,396	737,255	(56,859)	108.3
Supplies	3,000	2,000	31	1,969	1.5	1,000	667	0	667	0.0
Other Services and Charges	3,750	2,500	2,549	(49)	101.9	5,575	3,716	3,373	343	90.7
Total White Rock Station 21	6,750	4,500	2,580	1,920	57.3	6,575	4,383	3,373	1,010	76.9
Personnel Services	1,606,453	1,070,968	779,270	291,698	72.7	1,264,403	842,936	868,489	(25,553)	103.0
Supplies	9,600	6,400	5,092	1,308	79.5	9,600	6,400	4,860	1,540	75.9
Other Services and Charges	14,500	9,667	7,737	1,930	80.0	16,800	11,200	7,804	3,396	69.6
Total Lower Richland Station 22	1,630,553	1,087,035	792,099	294,936	72.8	1,290,803	860,536	881,153	(20,617)	102.3
Personnel Services	952,874	635,249	683,507	(48,258)	107.5	971,539	647,691	715,709	(68,018)	110.5
Supplies	10,500	7,000	6,268	732	89.5	10,000	6,667	5,542	1,125	83.1

City of Columbia: Monthly Budget Report Through 2/29/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Other Services and Charges	21,650	14,434	8,026	6,408	55.6	23,150	15,433	8,360	7,073	54.1
Total Hopkins Station 23	985,024	656,683	697,801	(41,118)	106.2	1,004,689	669,791	729,611	(59,820)	108.9
Personnel Services	1,270,864	847,243	843,251	3,992	99.5	1,345,160	896,774	853,300	43,474	95.1
Supplies	8,000	5,333	6,350	(1,017)	119.0	8,000	5,333	5,097	236	95.5
Other Services and Charges	17,800	11,867	8,919	2,948	75.1	21,100	14,066	8,841	5,225	62.8
Total Sandhill Station 24	1,296,664	864,443	858,520	5,923	99.3	1,374,260	916,173	867,238	48,935	94.6
Personnel Services	438,158	292,106	324,772	(32,666)	111.1	458,863	305,910	357,106	(51,196)	116.7
Supplies	3,000	2,000	2,926	(926)	146.3	3,000	2,000	440	1,560	22.0
Other Services and Charges	14,000	9,333	6,022	3,311	64.5	14,846	9,898	5,209	4,689	52.6
Total Bear Creek Crossing Stn 25	455,158	303,439	333,720	(30,281)	109.9	476,709	317,808	362,755	(44,947)	114.1
Personnel Services	436,650	291,099	297,695	(6,596)	102.2	458,509	305,674	322,570	(16,896)	105.5
Supplies	2,600	1,733	86	1,647	4.9	2,600	1,733	130	1,603	7.5
Other Services and Charges	15,950	10,633	4,638	5,995	43.6	16,796	11,197	5,247	5,950	46.8
Total Blythewood Station 26	455,200	303,465	302,419	1,046	99.6	477,905	318,604	327,947	(9,343)	102.9
Personnel Services	981,883	654,588	722,049	(67,461)	110.3	1,020,535	680,356	739,217	(58,861)	108.6
Supplies	8,500	5,667	1,553	4,114	27.4	8,500	5,667	843	4,824	14.8
Other Services and Charges	22,950	15,299	7,310	7,989	47.7	23,060	15,372	8,371	7,001	54.4
Total Killian Station 27	1,013,333	675,554	730,912	(55,358)	108.1	1,052,095	701,395	748,431	(47,036)	106.7
Personnel Services	461,628	307,752	318,525	(10,773)	103.5	476,555	317,704	343,832	(26,128)	108.2
Supplies	6,800	4,533	118	4,415	2.6	6,800	4,533	256	4,277	5.6
Other Services and Charges	13,025	8,683	7,141	1,542	82.2	12,725	8,483	5,769	2,714	68.0
Total Eastover Station 28	481,453	320,968	325,784	(4,816)	101.5	496,080	330,720	349,857	(19,137)	105.7
Personnel Services	987,797	658,531	680,807	(22,276)	103.3	1,001,551	667,701	729,067	(61,366)	109.1
Supplies	8,000	5,333	8,457	(3,124)	158.5	12,000	8,000	7,009	991	87.6
Other Services and Charges	18,500	12,334	9,824	2,510	79.6	21,996	14,664	7,993	6,671	54.5
Total Millwood/Congaree Station 29	1,014,297	676,198	699,088	(22,890)	103.3	1,035,547	690,365	744,069	(53,704)	107.7
Personnel Services	431,156	287,438	310,095	(22,657)	107.8	446,582	297,721	328,025	(30,304)	110.1
Supplies	7,500	5,000	3,707	1,293	74.1	7,500	5,000	3,634	1,366	72.6
Other Services and Charges	15,300	10,200	6,317	3,883	61.9	16,000	10,667	7,669	2,998	71.8

City of Columbia: Monthly Budget Report Through 2/29/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Total Capital View Station 30	453,956	302,638	320,119	(17,481)	105.7	470,082	313,388	339,328	(25,940)	108.2
Personnel Services	919,945	613,296	576,478	36,818	94.0	977,501	651,666	607,360	44,306	93.2
Supplies	8,000	5,333	5,589	(256)	104.8	9,200	6,133	4,724	1,409	77.0
Other Services and Charges	20,050	13,367	8,450	4,917	63.2	20,210	13,473	6,766	6,707	50.2
Total Leesburg Station 31	947,995	631,996	590,517	41,479	93.4	1,006,911	671,272	618,850	52,422	92.1
Personnel Services	916,295	610,863	598,522	12,341	97.9	958,847	639,231	626,776	12,455	98.0
Supplies	7,500	5,000	4,682	318	93.6	7,500	5,000	4,321	679	86.4
Other Services and Charges	15,450	10,299	8,397	1,902	81.5	17,960	11,973	8,565	3,408	71.5
Total Spring Valley Station 32	939,245	626,162	611,601	14,561	97.6	984,307	656,204	639,662	16,542	97.4
Personnel Services	939,215	626,143	561,012	65,131	89.5	948,105	632,071	595,630	36,441	94.2
Supplies	7,500	5,000	2,466	2,534	49.3	7,500	5,000	454	4,546	9.0
Other Services and Charges	13,600	9,067	3,721	5,346	41.0	12,750	8,501	3,259	5,242	38.3
Total Gills's Creek Station 33	960,315	640,210	567,199	73,011	88.5	968,355	645,572	599,343	46,229	92.8
Personnel Services	919,758	613,171	648,799	(35,628)	105.8	943,580	629,053	687,913	(58,860)	109.3
Supplies	6,000	4,000	3,308	692	82.7	6,000	4,000	1,607	2,393	40.1
Other Services and Charges	25,000	16,667	12,656	4,011	75.9	27,650	18,434	12,122	6,312	65.7
Total Elders Pond Station 34	950,758	633,838	664,763	(30,925)	104.8	977,230	651,487	701,642	(50,155)	107.6
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	13,910,567	13,610,046	300,521	97.8	21,306,221	14,204,145	13,417,954	786,191	94.4
County Services Total:	23,940,147	15,960,094	15,509,051	451,043	97.1	24,491,989	16,327,991	15,501,615	826,376	94.9