



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 – May 2020

Date: July 21, 2020

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

	ACTUAL PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU MAY 2019	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	57,333,994	59,015,129	52,394,908	51,534,915	(859,993)	87.3%
2	LICENSES AND PERMITS	40,379,287	42,163,401	16,346,118	15,837,724	(508,394)	37.6%
3	FROM OTHER AGENCIES	16,017,801	16,476,135	14,611,745	15,601,623	989,878	94.7%
4	CURRENT SERVICE CHARGES	13,088,203	15,485,490	11,898,653	14,316,912	2,418,259	92.5%
5	FINES & FORFEITURES	677,587	1,062,800	845,798	539,134	(306,664)	50.7%
6	SPECIAL EVENTS	79,971	80,300	76,631	18,364	(58,267)	22.9%
7	MISCELLANEOUS REVENUE	151,441	145,000	124,347	275,820	151,473	190.2%
8	INTEREST ON INVESTMENT	289,662	197,500	142,805	149,125	6,320	75.5%
9	RENTS & SALE OF PROPERTY	272,215	397,000	237,164	356,169	119,005	89.7%
10	TOTAL REVENUE	128,290,161	135,022,755	96,678,169	98,629,786	1,951,617	73.0%
TRANSFERS IN							
12	FROM CAPITAL LEASE PROCEEDS	3,379,818	0	2,600,592	4,288,663	1,688,070	0.0%
13	FROM ACCOMMODATIONS TAX	25,000	25,000	22,917	20,833	(2,083)	83.3%
14	FROM HOSPITALITY TAX	3,700,000	2,775,000	3,391,667	2,775,000	(616,667)	100.0%
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	3,840,540	3,799,733	(40,807)	36.1%
17	FROM PARKING FUND	500,000	500,000	458,333	416,667	(41,667)	83.3%
18	FROM OTHER FUNDS	1,116,987	650,000	513,333	466,667	(46,667)	71.8%
19	UN-APPROPRIATED SURPLUS	0	3,610,177	0	0	0	0.0%
20	TOTAL TRANSFERS IN	12,911,485	27,324,857	10,827,382	11,767,562	940,180	43.1%
21							
22	TOTAL GEN FUND REV & TRF	141,201,646	162,347,612	107,505,551	110,397,348	2,891,797	68.0%
23							
24	EXPENDITURES - DEPARTMENTS						
25	LEGISLATIVE - MAYOR & CITY COUNCIL	749,648	813,360	682,815	628,141	(54,674)	77.2%
26	ADMINISTRATION - CITY MANAGER	578,859	896,621	523,151	783,548	260,397	87.4%
27	ADMINISTRATION - GOV'T AFFAIRS	360,174	302,173	313,227	254,078	(59,149)	84.1%
28	ADMINISTRATION - ACM OPERATIONS	509,553	499,898	445,900	471,501	25,601	94.3%
29	ADMINISTRATION - ACM-CFO	236,534	244,127	178,950	194,810	15,860	79.8%
30	ADMINISTRATION - SR. ASSISTANT CM	119,568	293,028	110,883	232,128	121,245	79.2%
31	HUMAN RESOURCES	1,068,625	1,159,262	960,407	962,302	1,895	83.0%
32	BUDGET & PROG MGMT OFFICE	321,066	633,845	287,690	421,600	133,910	66.5%
33	PUBLIC RELATIONS	771,099	859,953	653,827	649,474	(4,353)	75.5%
34	COUNCIL SUPPORT SERVICES	385,176	448,752	347,019	445,891	98,872	99.4%
35	LEGAL	2,041,725	2,401,982	1,817,110	1,864,462	47,352	77.6%
36	MUNICIPAL COURT	2,327,487	2,693,714	2,058,718	2,163,789	105,071	80.3%
37	FINANCE	1,782,499	2,208,747	1,614,153	1,819,424	205,271	82.4%
38	OFFICE OF BUSINESS OPPORTUNITIES	819,425	1,076,846	664,416	739,728	75,312	68.7%
39	COMMUNITY DEVELOPMENT	327,886	395,485	294,989	331,190	36,201	83.7%
40	DEVELOPMENT SERVICES	3,487,230	3,910,245	3,158,694	3,154,098	(4,596)	80.7%
41	POLICE	43,209,371	47,576,521	37,344,643	41,616,296	4,271,653	87.5%
42	EMERGENCY OPERATIONS	561,071	601,167	458,750	453,450	(5,300)	75.4%
43	911 EMERGENCY COMMUNICATIONS	3,029,263	3,205,401	2,694,627	2,764,965	70,338	86.3%
44	FIRE	21,608,472	24,439,214	18,925,055	19,972,686	1,047,631	81.7%
45	PARKS & RECREATION	12,760,872	14,054,278	10,913,515	11,131,425	217,910	79.2%
46	PUBLIC WORKS	17,921,775	20,697,932	15,847,341	17,785,132	1,937,791	85.9%
47	GENERAL SRVCS/SUPPORT SERVICES	1,742,867	2,500,312	1,488,378	1,606,639	118,261	64.3%
48	INFORMATION TECHNOLOGY	4,073,970	4,356,780	3,540,839	3,619,805	78,966	83.1%
49	TOTAL DEPARTMENT	120,794,215	136,269,643	105,325,097	114,066,562	8,741,465	83.7%
50	EXPEND. - NON-DEPT. & MISC.						
51	COMMUNITY PROMOTION - AGENCIES	201,017	49,500	25,993	0	(25,993)	0.0%
52	SOLICITOR & DETENTION	696,802	953,817	569,753	717,840	148,087	75.3%
53	HOMELESS SERVICES	999,903	1,055,291	795,615	744,956	(50,659)	70.6%
54	RESERVE	0	3,150,000	0	250,000	250,000	0.0%
55	NON-DEPARTMENTAL & MISC.	23,361	40,000	18,528	17,738	(790)	44.3%
56	OFFICE SPACE LEASE	632,322	640,000	541,517	635,265	93,748	99.3%
57	RCS	0	700,500	0	0	0	0.0%
58	CAPITAL LEASE PAYMENT	3,619,290	5,420,797	3,594,654	4,323,122	728,468	79.8%
59	OTHER SERVICES AND CHARGES	8,705	0	(2,768)	(29)	2,739	0.0%
60	TOTAL NON-DEPARTMENTAL	6,181,400	12,009,905	5,543,292	6,688,892	1,145,600	55.7%
61	TOTAL EXPENDITURES	126,975,615	148,279,548	110,868,389	120,755,454	9,887,065	81.4%
62	TRANSFERS OUT						
63	TO OTHER FUNDS	0	1,500,000	0	0	0	
64	DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	1,479,639	1,534,770	55,131	92.4%
65	TO INTERNAL SERVICE FUNDS	3,087,000	6,568,077	9,389,201	3,032,587	(6,356,614)	46.2%
66	TO SPECIAL REVENUES	0	0	0	0	0	0.0%
67	TO DEBT SERVICE	4,955,600	3,668,213	4,542,633	3,362,529	(1,180,104)	91.7%
68	TO GRANTS	246,928	25,000	189,680	192,685	3,005	770.7%
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	15,601,152	8,122,569	(7,478,582)	58.4%
73							
74	TOTAL GEN FUND EXPEND & TRF	137,295,719	162,187,549	126,469,541	128,878,023	2,408,481	79.5%
75							
76	TOTAL SURPLUS (DEFICIT)	3,905,928	160,063	(18,963,990)	(18,480,674)		

City of Columbia
 General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 May 31, 2020

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL TO BUDGET VARIANCE THRU MAY 2020	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	57,413,298	59,015,129	54,097,207	51,534,915	(2,562,292)	87.3%
LICENSES AND PERMITS	41,441,360	42,163,401	38,649,787	15,837,724	(22,812,063)	37.6%
FROM OTHER AGENCIES	16,113,090	16,476,135	15,103,125	15,601,623	498,498	94.7%
CURRENT SERVICE CHARGES	12,702,890	15,485,490	14,195,032	14,316,912	121,880	92.5%
FINES & FORFEITURES	868,000	1,062,800	974,233	539,134	(435,099)	50.7%
SPECIAL EVENTS	80,300	80,300	73,609	18,364	(55,245)	22.9%
MISCELLANEOUS REVENUE	120,000	145,000	132,916	275,820	142,904	190.2%
INTEREST ON INVESTMENT	200,000	197,500	181,041	149,125	(31,916)	75.5%
RENTS & SALE OF PROPERTY	397,000	397,000	363,917	356,169	(7,748)	89.7%
TOTAL REVENUE	129,335,938	135,022,755	123,770,867	98,629,786	(25,141,081)	73.0%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	4,288,663	4,288,663	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	22,917	20,833	(2,083)	83.3%
FROM HOSPITALITY TAX	3,700,000	2,775,000	2,543,750	2,775,000	231,250	100.0%
FROM GO BOND PROCEEDS	8,000,000	9,250,000	8,479,167	0	(8,479,167)	0.0%
FROM WATER & SEWER OPERATING	4,189,680	10,514,680	9,638,457	3,799,733	(5,838,723)	36.1%
FROM PARKING FUND	500,000	500,000	458,333	416,667	(41,667)	83.3%
FROM OTHER FUNDS	560,000	650,000	595,833	466,667	(129,167)	71.8%
UN-APPROPRIATED SURPLUS	2,730,206	3,610,177	3,309,335	0	(3,309,335)	0.0%
TOTAL TRANSFERS IN	19,704,886	27,324,857	25,047,828	11,767,562	(13,280,265)	43.1%
TOTAL GEN FUND REV & TRF	149,040,824	162,347,612	148,818,695	110,397,348	(38,421,346)	68.0%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCI	854,167	813,360	745,578	628,141	(117,437)	77.2%
ADMINISTRATION - CITY MANAGER	657,114	896,621	821,904	783,548	(38,356)	87.4%
ADMINISTRATION - GOV'T AFFAIRS	395,306	302,173	276,992	254,078	(22,914)	84.1%
ADMINISTRATION - ACM OPERATION:	472,505	499,898	458,243	471,501	13,258	94.3%
ADMINISTRATION - ACM-CFO	233,478	244,127	223,785	194,810	(28,975)	79.8%
ADMINISTRATION - SR. ASSISTANT CM	175,476	293,028	268,609	232,128	(36,481)	79.2%
HUMAN RESOURCES	1,135,948	1,159,262	1,062,657	962,302	(100,355)	83.0%
BUDGET & PROG MGMT OFFICE	389,558	633,845	581,026	421,600	(159,426)	66.5%
PUBLIC RELATIONS	783,435	859,953	788,292	649,474	(138,818)	75.5%
COUNCIL SUPPORT SERVICES	390,295	448,752	411,358	445,891	34,533	99.4%
LEGAL	2,198,111	2,401,982	2,201,818	1,864,462	(337,356)	77.6%
MUNICIPAL COURT	2,196,280	2,693,714	2,469,240	2,163,789	(305,451)	80.3%
FINANCE	2,053,267	2,208,747	2,024,687	1,819,424	(205,263)	82.4%
OFFICE OF BUSINESS OPPORTUNITIES	927,365	1,076,846	987,109	739,728	(247,381)	68.7%
COMMUNITY DEVELOPMENT	376,180	395,485	362,528	331,190	(31,388)	83.7%
DEVELOPMENT SERVICES	3,992,936	3,910,245	3,584,392	3,154,098	(430,294)	80.7%
POLICE	42,717,752	47,576,521	43,611,819	41,616,296	(1,995,523)	87.5%
EMERGENCY OPERTAIONS	781,098	601,167	551,070	453,450	(97,620)	75.4%
911 EMERGENCY COMMUNICATIONS	3,058,656	3,205,401	2,938,286	2,764,965	(173,321)	86.3%
FIRE	24,275,093	24,439,214	22,402,615	19,972,686	(2,429,929)	81.7%
PARKS & RECREATION	13,361,067	14,054,278	12,883,092	11,131,425	(1,751,667)	79.2%
PUBLIC WORKS	19,999,424	20,697,932	18,973,124	17,785,132	(1,187,992)	85.9%
GENERAL SRVCS/SUPPORT SERVICES	2,352,782	2,500,312	2,291,953	1,606,639	(685,314)	64.3%
INFORMATION TECHNOLOGY	4,219,960	4,356,780	3,993,714	3,619,805	(373,909)	83.1%
TOTAL DEPARTMENT	127,997,253	136,269,643	124,913,891	114,066,562	(10,847,329)	83.7%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCIE	200,000	49,500	45,375	0	(45,375)	0.0%
SOLICITOR'S OFFICE	915,817	953,817	874,332	717,840	(156,492)	75.3%
HOMELESS SERVICES	1,015,850	1,055,291	967,350	744,956	(222,394)	70.6%
ECONOMIC DEVELOPMENT RESERVE	0	3,150,000	2,887,500	250,000	(2,637,500)	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	36,667	17,738	(18,929)	44.3%
OFFICE SPACE LEASE	550,000	640,000	586,667	635,265	48,598	99.3%
RCES	0	700,500	642,125	0	(642,125)	0.0%
CAPITAL LEASE PAYMENT	3,421,952	5,420,797	4,969,064	4,323,122	(645,942)	79.8%
OTHER SERVICES AND CHARGES	0	0	0	(29)	(29)	0.0%
TOTAL NON-DEPARTMENTAL	6,143,619	12,009,905	11,009,080	6,688,892	(4,320,188)	55.7%
TOTAL EXPENDITURES	134,140,872	148,279,548	135,922,971	120,755,454	(15,167,517)	81.4%
TRANSFERS OUT						
TO OTHER FUNDS		1,500,000	1,375,005			
DEVELOPMENT CORPORATIONS	1,614,151	1,661,711	1,523,240	1,534,770	11,530	92.4%
TO INTERNAL SERVICE FUNDS	8,196,984	6,568,077	6,020,737	3,032,587	(2,988,150)	46.2%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	4,955,600	3,668,213	3,362,529	3,362,529	0	91.7%
TO GRANTS	33,216	25,000	22,917	192,685	169,768	770.7%
TO CAPITAL IMPROVEMENTS	100,000	485,000	444,583	0	(444,583)	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	13,908,001	12,749,032	8,122,569	(3,251,435)	58.4%
TOTAL GEN FUND EXPEND & TRF	149,040,823	162,187,549	148,672,003	128,878,023	(19,793,980)	79.5%
TOTAL SURPLUS (DEFICIT)	1	160,063	146,692	(18,480,674)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures -Current to Prior Year Variance
 As of 5/31/2020

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/2020	ACTUAL PRIOR YEAR THRU MAY 2019	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	11,178,972	10,961,056	9,834,517	(1,126,539)	88.0%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	0	13,778	20,409	6,631	0.0%
4 MISCELLANEOUS REVENUES	0	0	0	0	
5 UNAPPROPRIATED SURPLUS	52,943	0	0	0	0.0%
6 TOTAL HOSP FUND REVENUE	11,231,915	10,974,834	9,854,926	(1,119,908)	87.7%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	2,746,044	2,291,459	1,732,674	(558,785)	63.1%
10 HOSPITALITY TAX	2,654,598	2,142,976	1,584,564	(558,412)	59.7%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	25,000	142,850	75,000	67,850	300.0%
OTHER SERVICE & CHARGES	117,807	0	0	0	0.0%
12 TOTAL NON-DEPARTMENTAL	5,543,449	4,577,285	3,392,238	(1,049,347)	61.2%
13 TOTAL EXPENDITURES	5,543,449	4,577,285	3,392,238	1,185,047	61.2%
TRANSFERS OUT					
15 TO GENERAL FUND	2,775,000	3,391,667	2,775,000	(616,667)	100.0%
16 TO DEBT SERVICE	2,913,466	2,531,245	2,586,307	55,062	88.8%
17 TO CAPITAL PROJECT FUND	0	165,489	165,985	(496)	
18 TOTAL TRANSFERS OUT	5,688,466	6,088,401	5,527,292	(561,605)	97.2%
19					
20 TOTAL HOSP FUND EXP & TRF	11,231,915	10,665,686	8,919,530	1,746,156	79.4%
21					
22					
23 TOTAL SURPLUS (DEFICIT)	-	309,148	935,396		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 5/31/2020

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/2020	BUDGET CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL TO BUDGET VARIANCE THRU MAY 2020	% ANNUAL BUDGET
REVENUE						
1 TAXES	12,103,972	11,178,972	10,247,392	9,834,517	(412,875)	88.0%
2 INTEREST				0		
3 INTEREST	0	0	0	20,409	20,409	0.0%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	756,945	52,943	48,531	0	(48,531)	0.0%
5 TOTAL HOSP FUND REVENUE	12,860,917	11,231,915	10,295,923	9,854,926	(440,997)	87.7%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,771,257	2,746,044	2,517,208	1,732,674	(784,534)	63.1%
9 HOSPITALITY TAX	2,900,445	2,654,598	2,409,557	1,584,564	(824,993)	59.7%
10 SUPPLIES/ OTHER CHARGES	358,000	117,807	107,990	0	(107,990)	0.0%
13 HOSPITALITY TAX - ALLOCATION	394,857	25,000	46,750	75,000	(28,250)	300.0%
11 TOTAL NON-DEPARTMENTAL	6,424,559	5,543,449	5,081,505	3,392,238	(1,745,767)	61.2%
12 TOTAL EXPENDITURES	6,424,559	5,543,449	5,081,505	3,392,238	1,689,267	61.2%
TRANSFERS OUT						
14 TO GENERAL FUND	3,700,000	2,775,000	0	2,775,000	2,775,000	100.0%
15 TO DEBT SERVICE	2,761,358	2,913,466	5,214,427	2,586,307	(2,628,120)	88.8%
15 TO CAPITAL PROJECT FUND	0	0	0	165,985		
16 TOTAL TRANSFERS OUT	6,461,358	5,688,466	5,214,425	5,527,292	146,880	97.2%
17						
18 TOTAL HOSP FUND EXP & TRF	12,885,917	11,231,915	10,295,923	8,919,530	1,376,393	79.4%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	(25,000)	-	-	935,396		

City of Columbia

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

As of 5/31/20

UNAUDITED

	BUDGET CURRENT YEAR FY 2019/20	ACTUAL PRIOR YEAR THRU MAY 2019	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	6,815,150	6,363,184	5,694,042	(669,142)	83.5%
2 FINES & FORFEITURES	1,723,423	1,547,889	905,095	(642,794)	52.5%
3 MISCELLANEOUS REVENUE	0	8,819	280	(8,539)	0.0%
4 INTEREST ON INVESTMENT	120,200	113,219	69,300	(43,919)	57.7%
5 RENTS & SALE OF PROPERTY	103,400	102,495	445,375	342,880	430.7%
6 UNAPPROPRIATED SURPLUS	113,563	0	0	0	0.0%
7 TOTAL REVENUE	8,875,736	8,135,606	7,114,092	(1,021,514)	80.2%
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	8,135,606	7,114,092	(1,021,514)	80.2%
EXPENDITURES - DEPARTMENTS					
17 FINANCE	105,082	99,247	91,325	(7,922)	86.9%
18 PUBLIC WORKS	100,669	71,243	91,916	20,673	91.3%
19 PARKING OPERATIONS	3,087,964	2,470,067	2,432,786	(37,281)	78.8%
20 PARKING FACILITIES	1,806,048	4,824,523	969,255	(3,855,268)	53.7%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	5,099,763	7,465,080	3,585,282	(3,879,798)	70.3%
EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,959	2,594,927	1,395,692	(1,199,235)	51.6%
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	2,594,927	1,417,789	(1,177,138)	49.2%
33 TOTAL EXPENDITURES	7,983,736	10,060,007	5,003,071	(5,056,936)	62.7%
TRANSFERS OUT					
36 TO GENERAL FUND	500,000	458,333	416,667	(41,666)	83.3%
37 TO PARKING PROJECTS	0	0	596,543	596,543	0.0%
38 TO RISK MANAGEMENT	120,000	110,000	110,000	0	91.7%
39 TO CENTRAL STORES	37,000	33,917	33,917	0	91.7%
40 TO GENERAL ADMIN INFO TECH	150,000	137,500	137,500	0	91.7%
41 TO HEALTH INSURANCE	0	0	0	0	0.0%
42 TO WORKER'S COMP	20,000	18,333	0	(18,333)	0.0%
43 TO PURCHASING	20,000	20,143	20,687	544	103.4%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	41,250	0	(41,250)	0.0%
46 TOTAL TRANSFERS OUT	892,000	819,476	1,315,314	495,838	147.46%
48 TOTAL PARKING EXP & TRF	8,875,736	10,879,483	6,318,385	(4,561,098)	71.2%
49					
50 TOTAL SURPLUS (DEFICIT)	0	(2,743,877)	795,707		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 5/31/20

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL TO BUDGET VARIANCE THRU MAY 2020	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,023,376	6,815,150	6,247,221	5,694,042	(553,179)	83.5%
2	FINES & FORFEITURES	2,000,000	1,723,423	1,579,805	905,095	(674,710)	52.5%
3	MISCELLANEOUS REVENUE	0	0	0	280	280	0.0%
4	INTEREST ON INVESTMENT	120,000	120,200	110,184	69,300	(40,884)	57.7%
5	RENTS & SALE OF PROPERTY	108,675	103,400	94,783	445,375	350,592	430.7%
6	UNAPPROPRIATED SURPLUS	4,427,790	113,563	104,099	0	(104,099)	0.0%
7	TOTAL REVENUE	12,679,841	8,875,736	8,136,092	7,114,092	(1,022,000)	80.2%
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	8,136,092	7,114,092	(1,022,000)	80.2%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	113,467	105,082	96,327	91,325	(5,002)	86.9%
18	PUBLIC WORKS	99,655	100,669	92,280	91,916	(364)	91.3%
19	PARKING OPERATIONS	3,110,459	3,087,964	2,830,635	2,432,786	(397,849)	78.8%
20	PARKING FACILITIES	5,622,816	1,806,048	1,655,546	969,255	(686,291)	53.7%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	8,946,397	5,099,763	4,674,788	3,585,282	(1,089,506)	70.3%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,809,729	2,706,959	2,481,379	1,395,692	(1,085,687)	51.6%
26	DEPRECIATION	0	0	0	0	0	0.0%
27	TUITION REIMBURSMENT	5,000	5,000	4,583	0	(4,583)	0.0%
28	EMPLOYEE PAY RAISES	0	72,014	66,013	0	(66,013)	0.0%
29	TECHNOLOGY CONTINGENCY	26,715	100,000	91,667	22,097	(69,570)	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	2,643,642	1,417,789	(1,225,853)	49.2%
33	TOTAL EXPENDITURES	11,787,841	7,983,736	7,318,430	5,003,071	(2,315,359)	62.7%
34							
35	TRANSFERS OUT						
36	TO GENERAL FUND	500,000	500,000	458,333	416,667	(41,666)	83.3%
37	TO PARKING PROJECTS	0	0	0	596,543	596,543	0.0%
38	TO RISK MANAGEMENT	120,000	120,000	110,000	110,000	0	91.7%
39	TO CENTRAL STORES	37,000	37,000	33,917	33,917	0	91.7%
40	TO GENERAL ADMIN INFO TECH	150,000	150,000	137,500	137,500	0	91.7%
41	TO HEALTH INSURANCE	0	0	0	0	0	0.0%
42	TO WORKER'S COMP	20,000	20,000	18,333	0	(18,333)	0.0%
43	TO PURCHASING	20,000	20,000	18,333	20,687	2,354	103.4%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	41,250	0	(41,250)	0.0%
46	TOTAL TRANSFERS OUT	892,000	892,000	817,662	1,315,314	497,648	147.5%
47							
48	TOTAL PARKING EXP & TRF	12,679,841	8,875,736	8,136,092	6,318,385	(1,817,707)	71.2%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	0	795,707		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 05/31/2020

		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 MAY 2019	THRU MAY 2020	VARIANCE	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	70,628	0	0	768,075	768,075	0.0%
2	CHARGES FOR SERVICES	148,996,508	162,385,888	133,826,605	146,694,051	12,867,446	90.3%
3	FINES & FORFEITURES	806,215	656,500	747,513	1,119,628	372,115	170.5%
4	MISCELLANEOUS REVENUE	0	27,705	1,173	35,968	34,795	129.8%
5	INTEREST REVENUES	7,381,337	3,964,600	5,054,916	4,363,355	(691,561)	110.1%
6	RENTS & SALE OF PROPERTY	279,522	162,328	334,415	176,418	(157,997)	108.7%
7	REIMBURSEMENTS	204,190	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	139,964,622	153,157,495	13,192,873	86.9%
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	139,964,622	153,157,495	13,192,873	86.9%
16							
EXPENDITURES - DEPARTMENTS							
17							
18	CENTRAL ADMINISTRATION	5,095,338	6,352,161	4,631,961	4,935,669	303,708	77.7%
19	FINANCE	1,551,971	2,089,810	1,350,523	1,436,736	86,213	68.7%
20	ECONOMIC & COMM DEV	984,336	1,417,746	930,417	1,042,451	112,034	73.5%
21	POLICE	1,054,314	1,427,538	887,388	814,149	(73,239)	57.0%
22	FIRE	543,293	626,617	476,573	490,746	14,173	78.3%
23	PUBLIC WORKS	983,834	1,866,706	864,712	1,002,545	137,833	53.7%
24	GENERAL SERVICES	1,818,153	2,489,344	1,513,639	1,562,962	49,323	62.8%
25	INFORMATION TECHNOLOGY	577,115	660,635	528,995	365,712	(163,283)	55.4%
26	ENGINEERING:ADMINISTRATION	1,448,006	1,655,037	1,294,797	1,118,177	(176,620)	67.6%
27	ENGINEERING:GENERAL SERVICES	3,873,744	1,844,781	2,968,704	661,262	(2,307,442)	35.8%
28	WATER SYSTEMS IMPROVEMENTS	1,907,043	9,325,667	1,624,207	3,358,355	1,734,148	36.0%
29	WASTEWATER SYSTEMS IMPROVEMENTS	1,756,034	6,285,131	1,550,694	3,254,761	1,704,067	51.8%
30	REAL ESTATE WATER	289,014	580,429	264,832	313,713	48,881	54.0%
31	REAL ESTATE WASTE	271,518	451,683	243,258	297,733	54,475	65.9%
32	UTILITIES ADMINISTRATION	0	1,403,485	0	768,625	768,625	54.8%
33	METER READING	2,022,412	2,389,800	1,860,035	2,249,496	389,461	94.1%
34	WATER DISTRIBUTION & MAINTENANCE	9,631,049	13,271,750	8,975,547	9,411,657	436,110	70.9%
35	WASTEWATER MAINTENANCE	10,090,957	13,162,336	9,111,571	9,542,771	431,200	72.5%
36	COLUMBIA CANAL WTP	5,846,871	7,364,810	4,730,448	5,323,244	592,796	72.3%
37	LAKE MURRAY WTP	6,943,594	7,849,483	5,557,307	5,533,947	(23,360)	70.5%
38	METRO WWTP	13,294,665	18,901,942	11,460,380	12,554,589	1,094,209	66.4%
39	WATER COMPLIANCE	0	907,018	0	625,508	625,508	69.0%
40	WASTEWATER COMPLIANCE	0	1,441,458	0	682,811	682,811	47.4%
41	WATER/SEWER IMPROVEMENTS	20,637,628	0	4,484,451	648,586	(3,835,865)	0.0%
42	TOTAL DEPARTMENT	90,620,889	103,765,367	65,310,439	67,996,205	2,685,766	65.5%
43	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
44	DEBT SERVICE	24,759,143	37,525,517	21,953,947	8,345,738	(13,608,209)	22.2%
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	7,495	780,504	773,009	78.0%
48	EMPLOYEE TRAINING	50,000	50,000	25,000	0	(25,000)	0.0%
49	SPECIAL PROJECTS	0	0	0	50,000		
50	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	53,500	0	68.2%
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	9,394	407	(8,987)	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	22,049,336	9,232,983	(12,866,353)	19.2%
57							
58	TOTAL EXPENDITURES	162,282,105	151,968,727	87,359,775	77,229,188	(10,180,587)	50.8%
59							
60	TRANSFERS OUT						
61	TO GENERAL FUND	4,189,680	10,514,680	3,840,540	3,799,733	(40,807)	36.1%
62	TO WATER/SEWER IMPROVEMENTS	0	11,121,611	0	0	0	0.0%
63	TO RISK MANAGEMENT	630,000	0	577,500	0	(577,500)	0.0%
64	TO GENERAL TORT	250,000	250,000	229,167	0	(229,167)	0.0%
65	TO WORKER'S COMP	0	630,000	0	0	0	0.0%
66	TO CENTRAL STORES	250,000	250,000	229,167	229,167	0	91.7%
67	TO GEN ADM INFO TECH	500,000	500,000	458,333	458,333	0	91.7%
68	TO PURCHASING	1,361,635	1,000,000	719,166	1,299,120	579,954	129.9%
69	TOTAL TRANSFERS OUT	7,181,315	24,266,291	6,053,873	5,786,353	(267,520)	23.8%
70							
71	TOTAL WATER/SEWER EXP & TRF	169,463,420	176,235,018	93,413,648	83,015,541	(10,448,107)	47.1%
72							
73							
74	TOTAL SURPLUS (DEFICIT)	(5,939,410)	9,319	46,550,974	70,141,954		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 05/31/2020

UNAUDITED

	BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL TO BUDGE VARIANCE THRU MAY 2020	% ANNUAL BUDGET
REVENUE						
1	0	0	0	768,075	768,075	0.0%
2	159,482,910	162,385,888	148,853,731	146,694,051	(2,159,680)	90.3%
3	656,500	656,500	601,792	1,119,628	517,836	170.5%
4	27,705	27,705	25,396	35,968	10,572	129.8%
5	1,666,557	3,964,600	3,634,217	4,363,355	729,138	110.1%
6	162,328	162,328	148,801	176,418	27,617	108.7%
7	0	0	0	0	0	0.0%
8	0	0	0	0	0	0.0%
9	261,626	9,047,316	8,293,373	0	(8,293,373)	0.0%
10	162,257,626	176,244,337	161,557,309	153,157,495	(8,399,814)	86.9%
TRANSFERS IN						
12	0	0	0	0	0	0.0%
13	0	0	0	0	0	0.0%
15	162,257,626	176,244,337	161,557,309	153,157,495	(8,399,814)	86.9%
EXPENDITURES - DEPARTMENTS						
18	6,117,650	6,352,161	5,822,814	4,935,669	(887,145)	77.7%
19	2,042,612	2,089,810	1,915,659	1,436,736	(478,923)	68.7%
20	1,273,018	1,417,746	1,299,601	1,042,451	(257,150)	73.5%
21	1,451,107	1,427,538	1,308,577	814,149	(494,428)	57.0%
22	688,926	626,617	574,399	490,746	(83,653)	78.3%
23	1,560,023	1,866,706	1,711,147	1,002,545	(708,602)	53.7%
24	2,318,877	2,489,344	2,281,899	1,562,962	(718,937)	62.8%
25	636,302	660,635	605,582	365,712	(239,870)	55.4%
26	1,468,046	1,655,037	1,517,117	1,118,177	(398,940)	67.6%
27	5,435,155	1,844,781	1,691,049	661,262	(1,029,787)	35.8%
28	2,450,623	9,325,667	8,548,528	3,358,355	(5,190,173)	36.0%
29	2,283,639	6,285,131	5,761,370	3,254,761	(2,506,609)	51.8%
30	409,947	580,429	532,060	313,713	(218,347)	54.0%
31	375,964	451,683	414,043	297,733	(116,310)	65.9%
32	0	1,403,485	1,286,528	768,625	(517,903)	54.8%
33	2,266,473	2,389,800	2,190,650	2,249,496	58,846	94.1%
34	12,584,151	13,271,750	12,165,771	9,411,657	(2,754,114)	70.9%
35	13,347,976	13,162,336	12,065,475	9,542,771	(2,522,704)	72.5%
36	8,868,136	7,364,810	6,751,076	5,323,244	(1,427,832)	72.3%
37	8,521,854	7,849,483	7,195,359	5,533,947	(1,661,412)	70.5%
38	20,046,927	18,901,942	17,326,780	12,554,589	(4,772,191)	66.4%
39	0	907,018	831,433	625,508	(205,925)	69.0%
40	0	1,441,458	1,321,337	682,811	(638,526)	47.4%
41	0	0	0	648,586	648,586	0.0%
42	94,147,406	103,765,367	95,118,253	67,996,205	(27,122,048)	65.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
44	35,224,748	37,525,517	34,398,391	8,345,738	(26,052,653)	22.2%
45	0	0	0	0	0	0.0%
46	35,000	35,000	32,083	2,412	(29,671)	6.9%
47	151,015	1,001,015	917,597	780,504	(137,093)	78.0%
48	50,000	50,000	45,833	0	(45,833)	0.0%
49	0	0	0	50,000	50,000	0.0%
50	78,500	78,500	71,958	53,500	(18,458)	68.2%
51	3,955,948	8,718,000	7,991,500	0	(7,991,500)	0.0%
52	0	0	0	422	422	0.0%
53	795,328	795,328	729,051	407	(728,644)	0.1%
54	0	0	0	0	0	0.0%
55	0	0	0	0	0	0.0%
56	40,290,539	48,203,360	44,186,413	9,232,983	(34,953,430)	19.2%
58	134,437,945	151,968,727	139,304,666	77,229,188	(62,075,478)	50.8%
TRANSFERS OUT						
61	4,189,680	10,514,680	9,638,457	3,799,733	(5,838,724)	36.1%
62	21,500,000	11,121,611	10,194,810	0	(10,194,810)	0.0%
63	630,000	0	0	0	0	0.0%
64	250,000	250,000	229,167	0	(229,167)	0.0%
65	0	630,000	577,500	0	(577,500)	0.0%
66	250,000	250,000	229,167	229,167	0	91.7%
67	500,000	500,000	458,333	458,333	(0)	91.7%
68	500,000	1,000,000	916,667	1,299,120	382,453	129.9%
69	27,819,680	24,266,291	22,244,100	5,786,353	(16,457,747)	23.8%
71	162,257,625	176,235,018	161,548,767	83,015,541	(78,533,226)	47.1%
74	1	9,319	8,542	70,141,954		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 05/31/2020

		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 MAY 2019	THRU MAY 2020	VARIANCE	
REVENUE							
1	CHARGES FOR SERVICES	13,648,450	14,023,299	12,480,378	14,056,720	1,576,342	100.2%
2	INTEREST REVENUES	906,999	346,800	639,709	1,022,010	382,301	294.7%
3	RENTS & SALE OF PROPERTY	59,170	0	58,000	0	(58,000)	0.0%
4	INTERGOVERNMENTAL REVENUES	1,927,075	0	1,909,115	1,457,931	(451,184)	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	15,087,202	16,536,661	1,449,459	114.4%
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	15,087,202	16,536,661	1,449,459	114.4%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	1,525,567	2,894,555	1,817,779	1,384,673	(433,106)	47.8%
15	SOLID WASTE STREET SWEEPING	885,289	1,479,003	784,493	1,091,930	307,437	73.8%
16	STORM WATER:ENGINEERING	1,714,888	3,076,488	1,584,083	1,466,631	(117,452)	47.7%
17	REAL ESTATE STORM WATER	112,828	186,264	100,887	121,817	20,930	65.4%
18	STORM DRAIN MAINTENANCE	1,366,777	0	718,604	0	(718,604)	0.0%
19	PROPERTY ACQUISITION	705	0	705	383	(322)	0.0%
20	TOTAL DEPARTMENT	5,606,054	7,636,310	5,006,551	4,065,434	(941,117)	53.2%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	1,812,901	0	1,637,670	1,567,520	(70,150)	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	1,637,670	1,567,520	(70,150)	34.7%
30							
31	TOTAL EXPENDITURES	8,856,640	12,158,315	6,644,221	5,632,954	(1,011,267)	46.3%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	513,333	466,667	(46,666)	83.3%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	0	0	0	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	513,333	466,667	(46,666)	20.3%
37							
38	TOTAL STORMWATER EXP & TRF	9,416,640	14,453,315	7,157,554	6,099,621	(1,057,933)	42.2%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	7,931,230	0	7,929,648	10,437,040		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 05/31/2020

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2018/19	BUDGET CURRENT YEAR FY 2019/20	BUDGET CURRENT YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2020	ACTUAL TO BUDGET VARIANCE THRU MAY 2020	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	13,413,499	14,023,299	12,854,691	14,056,720	1,202,029	100.2%
2	INTEREST REVENUES	0	346,800	317,900	1,022,010	704,110	294.7%
3	RENTS & SALE OF PROPERTY	0	0	0	0	0	0.0%
4	INTERGOVERNMENTAL REVENUES	0	0	0	1,457,931	1,457,931	0.0%
5	UNAPPROPRIATED SURPLUS	611,313	83,216	76,281	0	(76,281)	0.0%
6	REIMBURSEMENTS	0	0	0	0	0	0.0%
7	TOTAL REVENUE	14,024,812	14,453,315	13,248,872	16,536,661	3,287,789	114.4%
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	13,248,872	16,536,661	3,287,789	114.4%
12							
13	EXPENDITURES - DEPARTMENTS						
14	STREETS:STORM DRAIN MAINTENANCE	3,070,638	2,894,555	2,653,342	1,384,673	(1,268,669)	47.8%
15	SOLID WASTE STREET SWEEPING	1,407,696	1,479,003	1,355,753	1,091,930	(263,823)	73.8%
16	STORM WATER:ENGINEERING	3,223,423	3,076,488	2,820,114	1,466,631	(1,353,483)	47.7%
17	REAL ESTATE STORM WATER	152,634	186,264	170,742	121,817	(48,925)	65.4%
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	6,999,951	4,065,434	(2,934,517)	53.2%
21	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22	DEBT SERVICE	0	0	0	1,567,520	1,567,520	0.0%
23	DEPRECIATION	0	0	0	0	0	0.0%
24	RESERVE	2,931,421	2,029,019	1,859,934	0	(1,859,934)	0.0%
25	ADMINISTRATIVE	2,732,000	2,492,986	2,285,237	0	(2,285,237)	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	4,145,171	1,567,520	(2,577,651)	34.7%
30							
31	TOTAL EXPENDITURES	13,517,812	12,158,315	11,145,122	5,632,954	(5,512,168)	46.3%
32							
33	TRANSFERS OUT						
34	TO GENERAL FUND	560,000	560,000	513,333	466,667	(46,666)	83.3%
35	TO STORM WATER IMPROVEMENTS	0	1,735,000	1,590,417	0	(1,590,417)	0.0%
36	TOTAL TRANSFERS OUT	560,000	2,295,000	2,103,750	466,667	(1,637,083)	20.3%
37							
38	TOTAL STORMWATER EXP & TRF	14,077,812	14,453,315	13,248,872	6,099,621	(7,149,251)	42.2%
39							
40							
41	TOTAL SURPLUS (DEFICIT)	(53,000)	0	0	10,437,040		

City of Columbia: Monthly Budget Report Through 5/31/2020

203 - Accommodations Tax: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected
Intergovernmental Revenues	2,596,160	2,379,814	1,855,165	(524,649)	77.9	2,686,160	2,462,314	1,913,533	(548,781)	77.7
Interest Revenues	0	0	8,820	8,820	0.0	0	0	2,717	2,717	0.0
Unappropriated Surplus	26,000	23,833	0	(23,833)	0.0	0	0	0	0	0.0
Accommodations Tax Total:	2,622,160	2,403,647	1,863,985	(539,662)	77.5	2,686,160	2,462,314	1,916,250	(546,064)	77.8

203 - Accommodations Tax: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Non-Departmental										
Other Services and Charges	0	0	0	0	0.0	86,102	78,927	0	78,927	0.0
Community Promotions	2,442,000	2,238,500	2,365,622	(127,122)	105.6	2,442,000	2,238,500	1,728,129	510,371	77.2
Total Accomodation Tax Request	2,442,000	2,238,500	2,365,622	(127,122)	105.6	2,528,102	2,317,427	1,728,129	589,298	74.5
Supplies	10,360	9,497	447	9,050	4.7	19,258	17,653	2,278	15,375	12.9
Community Promotions	144,800	132,734	139,250	(6,516)	104.9	113,800	104,317	67,850	36,467	65.0
Total Accommodations Tax 5% Gen Fund	155,160	142,231	139,697	2,534	98.2	133,058	121,970	70,128	51,842	57.4
Non-Departmental	2,597,160	2,380,731	2,505,319	(124,588)	105.2	2,661,160	2,439,397	1,798,257	641,140	73.7
Interfund Transfer										
Transfers	25,000	22,917	22,917	0	100.0	25,000	22,917	20,833	2,084	90.9
Total Transfers	25,000	22,917	22,917	0	100.0	25,000	22,917	20,833	2,084	90.9
Interfund Transfer	25,000	22,917	22,917	0	100.0	25,000	22,917	20,833	2,084	90.9
Accommodations Tax Total:	2,622,160	2,403,648	2,528,236	(124,588)	105.1	2,686,160	2,462,314	1,819,090	643,224	73.8

City of Columbia: Monthly Budget Report Through 5/31/2020

208 - County Services: Revenue

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected
Intergovernmental Revenues	24,211,629	22,193,995	22,999,578	805,583	103.6	24,487,989	22,447,326	22,481,364	34,038	100.1
Miscellaneous Revenues	0	0	207	207	0.0	0	0	0	0	0.0
Interest Revenues	0	0	0	0	0.0	0	0	3,071	3,071	0.0
Unappropriated Surplus	12,690	11,633	0	(11,633)	0.0	4,000	3,666	0	(3,666)	0.0
County Services Total:	24,224,319	22,205,628	22,999,785	794,157	103.5	24,491,989	22,450,992	22,484,435	33,443	100.1

208 - County Services: Expenditure

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Non-Departmental										
Interfund Transfer										
Emergency Communications										
Personnel Services	2,771,338	2,540,394	2,483,711	56,683	97.7	2,881,068	2,640,979	2,485,456	155,523	94.1
Supplies	60,500	55,460	30,664	24,796	55.2	55,108	50,518	48,258	2,260	95.5
Other Services and Charges	242,450	222,245	183,441	38,804	82.5	249,592	228,791	227,444	1,347	99.4
Total County Emergency Center	3,074,288	2,818,099	2,697,816	120,283	95.7	3,185,768	2,920,288	2,761,158	159,130	94.5
Emergency Communications	3,074,288	2,818,099	2,697,816	120,283	95.7	3,185,768	2,920,288	2,761,158	159,130	94.5
Fire Department										
Personnel Services	1,610,792	1,476,560	1,763,977	(287,417)	119.4	94,652	86,763	1,764,940	(1,678,177)	2,034.2
Supplies	1,116,990	1,023,906	657,603	366,303	64.2	1,226,300	1,124,105	435,476	688,629	38.7
Other Services and Charges	346,900	317,990	153,214	164,776	48.1	353,371	323,923	100,775	223,148	31.1
Total Fire: Administration	3,074,682	2,818,456	2,574,794	243,662	91.3	1,674,323	1,534,791	2,301,191	(766,400)	149.9
Personnel Services	1,944,836	1,782,767	1,592,672	190,095	89.3	3,576,184	3,278,170	1,161,850	2,116,320	35.4
Supplies	0	0	38	(38)	0.0	0	0	0	0	0.0
Other Services and Charges	0	0	71	(71)	0.0	0	0	204	(204)	0.0
Total Station 1/HQ	1,944,836	1,782,767	1,592,781	189,986	89.3	3,576,184	3,278,170	1,162,054	2,116,116	35.4
Personnel Services	1,814,729	1,663,503	1,759,364	(95,861)	105.7	1,887,512	1,730,220	1,711,538	18,682	98.9
Supplies	15,000	13,750	19,182	(5,432)	139.5	25,000	22,917	14,266	8,651	62.2
Other Services and Charges	17,000	15,584	14,710	874	94.3	19,950	18,288	13,707	4,581	74.9

City of Columbia: Monthly Budget Report Through 5/31/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Total Dentsville Station 14	1,846,729	1,692,837	1,793,256	(100,419)	105.9	1,932,462	1,771,425	1,739,511	31,914	98.1
Supplies	1,600	1,467	182	1,285	12.4	800	733	359	374	48.9
Other Services and Charges	2,000	1,833	2,850	(1,017)	155.4	3,000	2,750	2,634	116	95.7
Total Cedar Creek Station 15	3,600	3,300	3,032	268	91.8	3,800	3,483	2,993	490	85.9
Personnel Services	442,537	405,659	442,462	(36,803)	109.0	461,052	422,632	460,539	(37,907)	108.9
Supplies	7,000	6,417	2,655	3,762	41.3	7,000	6,417	4,366	2,051	68.0
Other Services and Charges	13,175	12,077	8,425	3,652	69.7	14,275	13,085	9,718	3,367	74.2
Total Upper Richland Station 17	462,712	424,153	453,542	(29,389)	106.9	482,327	442,134	474,623	(32,489)	107.3
Personnel Services	448,595	411,212	472,909	(61,697)	115.0	475,162	435,566	438,902	(3,336)	100.7
Supplies	7,000	6,417	3,543	2,874	55.2	7,500	6,875	859	6,016	12.4
Other Services and Charges	16,750	15,355	8,216	7,139	53.5	17,920	16,427	9,335	7,092	56.8
Total Crane Creek Station 18	472,345	432,984	484,668	(51,684)	111.9	500,582	458,868	449,096	9,772	97.8
Personnel Services	452,592	414,877	445,183	(30,306)	107.3	475,532	435,904	439,578	(3,674)	100.8
Supplies	2,700	2,475	0	2,475	0.0	2,700	2,475	22	2,453	0.8
Other Services and Charges	17,500	16,043	10,411	5,632	64.8	16,170	14,823	10,826	3,997	73.0
Total Gadsden Station 19	472,792	433,395	455,594	(22,199)	105.1	494,402	453,202	450,426	2,776	99.3
Personnel Services	965,212	884,778	942,246	(57,468)	106.4	987,147	904,885	968,857	(63,972)	107.0
Supplies	7,200	6,600	14,518	(7,918)	219.9	10,000	9,167	8,348	819	91.0
Other Services and Charges	25,050	22,963	16,918	6,045	73.6	23,446	21,493	18,099	3,394	84.2
Total Ballentine Station 20	997,462	914,341	973,682	(59,341)	106.4	1,020,593	935,545	995,304	(59,759)	106.3
Supplies	3,000	2,750	31	2,719	1.1	1,000	917	0	917	0.0
Other Services and Charges	3,750	3,437	3,271	166	95.1	5,575	5,110	4,335	775	84.8
Total White Rock Station 21	6,750	6,187	3,302	2,885	53.3	6,575	6,027	4,335	1,692	71.9
Personnel Services	1,606,453	1,472,581	1,115,042	357,539	75.7	1,264,403	1,159,037	1,195,852	(36,815)	103.1
Supplies	9,600	8,800	7,097	1,703	80.6	9,600	8,800	6,158	2,642	69.9
Other Services and Charges	14,500	13,292	10,101	3,191	75.9	16,800	15,400	10,871	4,529	70.5
Total Lower Richland Station 22	1,630,553	1,494,673	1,132,240	362,433	75.7	1,290,803	1,183,237	1,212,881	(29,644)	102.5
Personnel Services	952,874	873,468	962,664	(89,196)	110.2	971,539	890,577	978,499	(87,922)	109.8
Supplies	10,500	9,625	8,703	922	90.4	10,000	9,167	6,489	2,678	70.7

City of Columbia: Monthly Budget Report Through 5/31/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Other Services and Charges	21,650	19,847	11,332	8,515	57.0	23,150	21,221	13,375	7,846	63.0
Total Hopkins Station 23	985,024	902,940	982,699	(79,759)	108.8	1,004,689	920,965	998,363	(77,398)	108.4
Personnel Services	1,270,864	1,164,958	1,193,342	(28,384)	102.4	1,345,160	1,233,064	1,170,325	62,739	94.9
Supplies	8,000	7,333	8,730	(1,397)	119.0	8,000	7,333	6,061	1,272	82.6
Other Services and Charges	17,800	16,317	11,194	5,123	68.6	21,100	19,341	12,534	6,807	64.8
Total Sandhill Station 24	1,296,664	1,188,608	1,213,266	(24,658)	102.0	1,374,260	1,259,738	1,188,920	70,818	94.3
Personnel Services	438,158	401,645	456,603	(54,958)	113.6	458,863	420,626	484,765	(64,139)	115.2
Supplies	3,000	2,750	3,456	(706)	125.6	3,000	2,750	539	2,211	19.6
Other Services and Charges	14,000	12,833	9,535	3,298	74.3	14,846	13,610	7,283	6,327	53.5
Total Bear Creek Crossing Stn 25	455,158	417,228	469,594	(52,366)	112.5	476,709	436,986	492,587	(55,601)	112.7
Personnel Services	436,650	400,263	428,707	(28,444)	107.1	458,509	420,301	435,984	(15,683)	103.7
Supplies	2,600	2,383	86	2,297	3.6	2,600	2,383	183	2,200	7.6
Other Services and Charges	15,950	14,621	6,916	7,705	47.3	16,796	15,397	8,886	6,511	57.7
Total Blythewood Station 26	455,200	417,267	435,709	(18,442)	104.4	477,905	438,081	445,053	(6,972)	101.5
Personnel Services	981,883	900,059	1,005,081	(105,022)	111.6	1,020,535	935,490	990,967	(55,477)	105.9
Supplies	8,500	7,792	2,111	5,681	27.0	8,500	7,792	1,172	6,620	15.0
Other Services and Charges	22,950	21,037	9,807	11,230	46.6	23,060	21,137	11,419	9,718	54.0
Total Killian Station 27	1,013,333	928,888	1,016,999	(88,111)	109.4	1,052,095	964,419	1,003,558	(39,139)	104.0
Personnel Services	461,628	423,159	445,146	(21,987)	105.1	476,555	436,842	465,006	(28,164)	106.4
Supplies	6,800	6,233	118	6,115	1.8	6,800	6,233	336	5,897	5.3
Other Services and Charges	13,025	11,940	9,246	2,694	77.4	12,725	11,665	10,382	1,283	89.0
Total Eastover Station 28	481,453	441,332	454,510	(13,178)	102.9	496,080	454,740	475,724	(20,984)	104.6
Personnel Services	987,797	905,481	970,428	(64,947)	107.1	1,001,551	918,087	963,566	(45,479)	104.9
Supplies	8,000	7,333	11,933	(4,600)	162.7	12,000	11,000	8,793	2,207	79.9
Other Services and Charges	18,500	16,959	12,820	4,139	75.5	21,996	20,164	11,168	8,996	55.3
Total Millwood/Congaree Station 29	1,014,297	929,773	995,181	(65,408)	107.0	1,035,547	949,251	983,527	(34,276)	103.6
Personnel Services	431,156	395,226	440,579	(45,353)	111.4	446,582	409,367	438,997	(29,630)	107.2
Supplies	7,500	6,875	5,324	1,551	77.4	7,500	6,875	5,026	1,849	73.1
Other Services and Charges	15,300	14,025	8,923	5,102	63.6	16,000	14,667	10,588	4,079	72.1

City of Columbia: Monthly Budget Report Through 5/31/2020

208 - County Services: Expense (cont'd)

	FY 2018-2019					FY 2019-2020				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Total Capital View Station 30	453,956	416,126	454,826	(38,700)	109.3	470,082	430,909	454,611	(23,702)	105.5
Personnel Services	919,945	843,282	808,756	34,526	95.9	977,501	896,041	816,892	79,149	91.1
Supplies	8,000	7,333	7,904	(571)	107.7	9,200	8,433	6,021	2,412	71.3
Other Services and Charges	20,050	18,380	11,577	6,803	62.9	20,210	18,526	12,360	6,166	66.7
Total Leesburg Station 31	947,995	868,995	828,237	40,758	95.3	1,006,911	923,000	835,273	87,727	90.4
Personnel Services	916,295	839,938	825,888	14,050	98.3	958,847	878,942	852,395	26,547	96.9
Supplies	7,500	6,875	6,817	58	99.1	7,500	6,875	4,836	2,039	70.3
Other Services and Charges	15,450	14,162	10,862	3,300	76.6	17,960	16,463	11,352	5,111	68.9
Total Spring Valley Station 32	939,245	860,975	843,567	17,408	97.9	984,307	902,280	868,583	33,697	96.2
Personnel Services	939,215	860,946	791,158	69,788	91.8	948,105	869,097	818,028	51,069	94.1
Supplies	7,500	6,875	2,606	4,269	37.9	7,500	6,875	454	6,421	6.6
Other Services and Charges	13,600	12,467	5,420	7,047	43.4	12,750	11,688	4,472	7,216	38.2
Total Gills's Creek Station 33	960,315	880,288	799,184	81,104	90.7	968,355	887,660	822,954	64,706	92.7
Personnel Services	919,758	843,111	900,732	(57,621)	106.8	943,580	864,948	924,157	(59,209)	106.8
Supplies	6,000	5,500	4,258	1,242	77.4	6,000	5,500	1,912	3,588	34.7
Other Services and Charges	25,000	22,917	17,803	5,114	77.6	27,650	25,346	18,163	7,183	71.6
Total Elders Pond Station 34	950,758	871,528	922,793	(51,265)	105.8	977,230	895,794	944,232	(48,438)	105.4
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	19,127,041	18,883,456	243,585	98.7	21,306,221	19,530,705	18,306,221	1,224,484	93.7
County Services Total:	23,940,147	21,945,140	21,581,272	363,868	98.3	24,491,989	22,450,993	21,067,379	1,383,614	93.8