



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

From: Jeff Palen, CFO

Subject: Preliminary FY 2020/2021 Revenue & Expenditures Monthly Report – February 2021

Date: July 23, 2021

We are pleased to provide you with preliminary fiscal year 2020/2021 revenue and expenditure reports through February 2021. 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 28, 2021

	ACTUAL PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	ACTUAL PRIOR YEAR THRU FEB 2021	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	57,962,788	57,333,994	42,727,867	45,676,702	2,948,835	79.7%
2	LICENSES AND PERMITS	40,342,564	38,379,287	5,832,276	5,822,041	(10,235)	15.2%
3	FROM OTHER AGENCIES	17,401,744	16,017,801	13,797,804	13,472,450	(325,354)	84.1%
4	CURRENT SERVICE CHARGES	15,704,175	15,088,203	10,530,008	10,122,718	(407,290)	67.1%
5	FINES & FORFEITURES	625,649	677,587	500,509	321,612	(178,897)	47.5%
6	SPECIAL EVENTS	11,713	79,971	17,292	41	(17,251)	0.1%
7	MISCELLANEOUS REVENUE	290,047	151,441	149,363	178,048	28,685	117.6%
8	INTEREST ON INVESTMENT	273,123	289,662	101,661	101,666	5	35.1%
9	RENTS & SALE OF PROPERTY	244,894	272,215	187,508	184,592	(2,916)	67.8%
10	TOTAL REVENUE	132,856,697	128,290,161	73,844,288	75,879,870	2,035,582	59.1%
TRANSFERS IN							
12	FROM CAPITAL LEASE PROCEEDS	7,975,931	0	4,286,105	6,023,242	1,737,137	0.0%
13	FROM ACCOMMODATIONS TAX	25,000	25,000	16,667	0	(16,667)	0.0%
14	FROM HOSPITALITY TAX	2,775,000	1,540,000	2,466,667	1,026,666	(1,440,001)	66.7%
15	FROM GO BOND PROCEEDS	17,035	0	0	0	0	0.0%
16	FROM WATER & SEWER OPERATING	10,514,680	6,189,680	2,793,120	4,126,453	1,333,333	66.7%
17	FROM PARKING FUND	500,000	500,000	333,333	333,333	0	66.7%
18	FROM OTHER FUNDS	1,117,822	560,000	373,333	374,007	674	66.8%
19	UN-APPROPRIATED SURPLUS	0	408,053	0	0	0	0.0%
20	TOTAL TRANSFERS IN	22,925,468	9,222,733	10,269,225	11,883,702	1,614,477	128.9%
22	TOTAL GEN FUND REV & TRF	155,782,165	137,512,894	84,113,513	87,763,572	3,650,059	63.8%
EXPENDITURES - DEPARTMENTS							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	693,437	764,790	448,541	427,693	(20,848)	55.9%
26	ADMINISTRATION - CITY MANAGER	867,900	882,123	557,794	573,611	15,817	65.0%
27	ADMINISTRATION - GOV'T AFFAIRS	278,445	257,165	185,911	175,213	(10,698)	68.1%
28	ADMINISTRATION - ACM OPERATIONS	526,002	494,474	306,562	323,411	16,849	65.4%
29	ADMINISTRATION - ACM-CFO	229,963	243,722	126,107	123,306	(2,801)	50.6%
30	ADMINISTRATION - SR. ASSISTANT CM	290,338	364,545	156,275	206,687	50,412	56.7%
31	HUMAN RESOURCES	1,068,166	1,105,024	683,433	664,308	(19,125)	60.1%
32	BUDGET & PROG MGMT OFFICE	468,920	550,987	302,123	278,711	(23,412)	50.6%
33	PUBLIC RELATIONS	747,325	801,038	448,092	397,577	(50,515)	49.6%
34	COUNCIL SUPPORT SERVICES	480,692	328,067	364,017	191,991	(172,026)	58.5%
35	LEGAL	2,084,436	2,392,609	1,286,539	1,158,858	(127,681)	48.4%
36	MUNICIPAL COURT	2,380,665	2,454,480	1,571,585	1,497,267	(74,318)	61.0%
37	FINANCE	1,965,276	2,129,376	1,203,744	1,219,905	16,161	57.3%
38	OFFICE OF BUSINESS OPPORTUNITIES	774,747	770,674	543,978	408,356	(135,622)	53.0%
39	COMMUNITY DEVELOPMENT	362,648	384,443	246,981	214,975	(32,006)	55.9%
40	DEVELOPMENT SERVICES	3,645,652	3,473,448	2,288,920	2,069,066	(219,854)	59.6%
41	POLICE	47,823,409	42,554,790	30,734,744	27,926,400	(2,808,344)	65.6%
42	EMERGENCY OPERATIONS	581,127	588,367	308,984	315,613	6,629	53.6%
43	911 EMERGENCY COMMUNICATIONS	3,101,744	3,021,507	2,019,558	1,971,607	(47,951)	65.3%
44	FIRE	24,672,827	23,484,702	14,790,729	15,129,553	338,824	64.4%
45	PARKS & RECREATION	12,907,891	12,766,627	8,365,964	7,109,626	(1,256,338)	55.7%
46	PUBLIC WORKS	19,994,340	20,228,786	13,267,589	12,373,083	(894,506)	61.2%
47	GENERAL SRVCS/SUPPORT SERVICES	2,085,479	1,412,747	1,105,977	988,127	(117,850)	69.9%
48	INFORMATION TECHNOLOGY	4,040,387	3,918,627	2,543,908	2,517,088	(26,820)	64.2%
49	TOTAL DEPARTMENT	132,071,816	125,373,118	83,858,055	78,262,032	(5,596,023)	62.4%
EXPEND. - NON-DEPT. & MISC.							
51	COMMUNITY PROMOTION - AGENCIES	4,690	24,750	0	16,500	16,500	0.0%
52	SOLICITOR & DETENTION	842,297	853,817	548,588	411,579	(137,009)	48.2%
53	HOMELESS SERVICES	983,808	1,043,700	557,530	452,669	(104,861)	43.4%
54	RESERVE	0	493,125	0	0	0	0.0%
55	NON-DEPARTMENTAL & MISC.	31,821	40,000	16,469	19,312	2,843	48.3%
56	OFFICE SPACE LEASE	739,803	258,276	382,419	139,465	(242,954)	54.0%
57	RCES	307,500	(22,000)	0	51,680	51,680	0.0%
58	CAPITAL LEASE PAYMENT	4,781,467	5,508,754	3,332,870	3,782,111	449,241	68.7%
59	OTHER SERVICES AND CHARGES	7,880	0	(226)	(144)	82	0.0%
60	TOTAL NON-DEPARTMENTAL	7,699,266	8,200,422	4,837,650	4,873,172	35,522	59.4%
61	TOTAL EXPENDITURES	139,771,082	133,573,540	88,695,705	83,135,204	(5,560,501)	62.2%
TRANSFERS OUT							
63	TO OTHER FUNDS	0	0	0	195,666	(195,666)	
64	DEVELOPMENT CORPORATIONS	1,674,294	1,132,266	1,116,196	644,067	(472,129)	56.9%
65	TO INTERNAL SERVICE FUNDS	8,011,626	(821,180)	2,193,868	1,878,279	(315,589)	-228.7%
66	TO SPECIAL REVENUES	84,561	0	0	0	0	0.0%
67	TO DEBT SERVICE	3,668,213	3,395,288	2,445,475	2,263,525	(181,950)	66.7%
68	TO GRANTS	12,191	0	111,635	0	(111,635)	0.0%
69	TO CAPITAL IMPROVEMENTS	2,722,928	232,979	0	0	0	0.0%
70	TO STORM WATER	0	0	0	0	0	0.0%
71	TO Façade Loan	1,500,001	0	0	0	0	0.0%
72	TOTAL TRANSFERS OUT	17,673,813	3,939,354	5,867,173	4,981,535	(1,081,302)	126.5%
74	TOTAL GEN FUND EXPEND & TRF	157,444,895	137,512,894	94,562,879	88,116,741	(6,446,138)	64.1%
76	TOTAL SURPLUS (DEFICIT)	(1,662,731)	0	(10,449,366)	(353,169)		

City of Columbia

General Fund Summary - Revenue and Expenditures - Actual to Budget Variance

February 28, 2021

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL TO BUDGET VARIANCE THRU FEB 2021	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	59,015,129	57,333,994	38,222,662	45,676,702	7,454,040	79.7%
LICENSES AND PERMITS	42,163,401	38,379,287	25,586,192	5,822,041	(19,764,151)	15.2%
FROM OTHER AGENCIES	16,476,135	16,017,801	10,678,534	13,472,450	2,793,916	84.1%
CURRENT SERVICE CHARGES	15,485,490	15,088,203	10,058,799	10,122,718	63,919	67.1%
FINES & FORFEITURES	1,062,800	677,587	451,724	321,612	(130,112)	47.5%
SPECIAL EVENTS	80,300	79,971	53,314	41	(53,273)	0.1%
MISCELLANEOUS REVENUE	145,000	151,441	100,961	178,048	77,087	117.6%
INTEREST ON INVESTMENT	197,500	289,662	193,108	101,666	(91,442)	35.1%
RENTS & SALE OF PROPERTY	397,000	272,215	181,477	184,592	3,115	67.8%
TOTAL REVENUE	135,022,755	128,290,161	85,526,771	75,879,870	(9,646,901)	59.1%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	6,023,242	6,023,242	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	16,667	0	(16,667)	0.0%
FROM HOSPITALITY TAX	2,775,000	1,540,000	1,026,667	1,026,666	(1)	66.7%
FROM GO BOND PROCEEDS	9,250,000	0	0	0	0	0.0%
FROM WATER & SEWER OPERATING	10,514,680	6,189,680	4,126,453	4,126,453	0	66.7%
FROM PARKING FUND	500,000	500,000	333,333	333,333	0	66.7%
FROM OTHER FUNDS	650,000	560,000	373,333	374,007	674	66.8%
UN-APPROPRIATED SURPLUS	3,619,497	408,053	272,036	0	(272,036)	0.0%
TOTAL TRANSFERS IN	27,334,177	9,222,733	6,148,489	11,883,702	5,735,212	128.9%
TOTAL GEN FUND REV & TRF	162,356,932	137,512,894	91,675,260	87,763,572	(3,911,689)	63.8%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCIL	813,360	764,790	509,859	427,693	(82,166)	55.9%
ADMINISTRATION - CITY MANAGER	896,621	882,123	588,080	573,611	(14,469)	65.0%
ADMINISTRATION - GOV'T AFFAIRS	302,173	257,165	171,442	175,213	3,771	68.1%
ADMINISTRATION - ACM OPERATIONS	499,898	494,474	329,649	323,411	(6,238)	65.4%
ADMINISTRATION - ACM-CFO	244,127	243,722	162,482	123,306	(39,176)	50.6%
ADMINISTRATION - SR. ASSISTANT CM	293,028	364,545	243,030	206,687	(36,343)	56.7%
HUMAN RESOURCES	1,159,262	1,105,024	736,684	664,308	(72,376)	60.1%
BUDGET & PROG MGMT OFFICE	633,845	550,987	367,324	278,711	(88,613)	50.6%
PUBLIC RELATIONS	859,953	801,038	534,024	397,577	(136,447)	49.6%
COUNCIL SUPPORT SERVICES	448,752	328,067	218,710	191,991	(26,719)	58.5%
LEGAL	2,401,982	2,392,609	1,595,073	1,158,858	(436,215)	48.4%
MUNICIPAL COURT	2,693,714	2,454,480	1,636,321	1,497,267	(139,054)	61.0%
FINANCE	2,208,747	2,129,376	1,419,583	1,219,905	(199,678)	57.3%
OFFICE OF BUSINESS OPPORTUNITIES	1,076,846	770,674	513,781	408,356	(105,425)	53.0%
COMMUNITY DEVELOPMENT	395,485	384,443	256,297	214,975	(41,322)	55.9%
DEVELOPMENT SERVICES	3,910,245	3,473,448	2,315,630	2,069,066	(246,564)	59.6%
POLICE	47,795,664	42,554,790	28,369,856	27,926,400	(443,456)	65.6%
EMERGENCY OPERATIONS	601,167	588,367	392,246	315,613	(76,633)	53.6%
911 EMERGENCY COMMUNICATIONS	3,205,401	3,021,507	2,014,340	1,971,607	(42,733)	65.3%
FIRE	25,871,061	23,484,702	15,656,470	15,129,553	(526,917)	64.4%
PARKS & RECREATION	14,274,769	12,766,627	8,511,085	7,109,626	(1,401,459)	55.7%
PUBLIC WORKS	21,091,246	20,228,786	13,485,862	12,373,083	(1,112,779)	61.2%
GENERAL SRVCS/SUPPORT SERVICES	2,500,312	1,412,747	941,829	988,127	46,298	69.9%
INFORMATION TECHNOLOGY	4,356,780	3,918,627	2,612,418	2,517,088	(95,330)	64.2%
TOTAL DEPARTMENT	138,534,438	125,373,118	83,582,075	78,262,032	(5,320,043)	62.4%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCIES	49,500	24,750	16,500	16,500	0	0.0%
SOLICITOR'S OFFICE	953,817	853,817	569,211	411,579	(157,632)	48.2%
HOMELESS SERVICES	1,055,291	1,043,700	695,800	452,669	(243,131)	43.4%
ECONOMIC DEVELOPMENT RESERVE	0	493,125	328,750	0	(328,750)	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	26,667	19,312	(7,355)	48.3%
OFFICE SPACE LEASE	640,000	258,276	172,184	139,465	(32,719)	54.0%
RCS	700,500	(22,000)	(14,667)	51,680	66,347	0.0%
CAPITAL LEASE PAYMENT	5,420,797	5,508,754	3,672,503	3,782,111	109,608	68.7%
Reserve	3,150,000	0	0	(144)	(144)	0.0%
TOTAL NON-DEPARTMENTAL	12,009,905	8,200,422	5,466,948	4,873,172	(593,776)	59.4%
TOTAL EXPENDITURES	150,544,343	133,573,540	89,049,023	83,135,204	(5,913,819)	62.2%
TRANSFERS OUT						
TO OTHER FUNDS			195,666			
DEVELOPMENT CORPORATIONS	1,661,711	1,132,266	559,179	644,067	84,888	56.9%
TO INTERNAL SERVICE FUNDS	4,472,665	(821,180)	(392,134)	1,878,279	2,270,413	-228.7%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	3,668,213	3,395,288	2,263,525	2,263,525	0	66.7%
TO GRANTS	25,000	0	0	0	0	0.0%
TO CAPITAL IMPROVEMENTS	485,000	232,979	0	0	0	0.0%
TO STORM WATER	0	0	0	0	0	0.0%
TO Façade Loan	1,500,000	0	0	0	0	0.0%
TOTAL TRANSFERS OUT	11,812,589	3,939,353	2,626,236	4,981,535	2,355,301	126.5%
TOTAL GEN FUND EXPEND & TRF	162,356,932	137,512,893	91,675,259	88,116,741	(3,558,518)	64.1%
TOTAL SURPLUS (DEFICIT)	0	1	1	(353,169)		

City of Columbia

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

As of 2/28/21

UNAUDITED

	BUDGET CURRENT YEAR FY 2020/2021	ACTUAL PRIOR YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	7,140,777	8,099,224	6,467,002	(1,632,222)	90.6%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	25,000	17,300	9,949	(7,351)	39.8%
4 MISCELLANEOUS REVENUES	0	0	0		
5 UNAPPROPRIATED SURPLUS	391,144	0	0	0	0.0%
6 TOTAL HOSP FUND REVENUE	7,556,921	8,116,524	6,476,951	(1,639,573)	85.7%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	1,731,307	1,366,045	959,122	(406,923)	55.4%
10 HOSPITALITY TAX	7,981	1,156,828	546	(1,156,282)	6.8%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	1,285,838	75,000	436,642	(361,642)	34.0%
OTHER SERVICE & CHARGES	0	0	0		0.0%
12 TOTAL NON-DEPARTMENTAL	3,025,126	2,597,873	1,396,310	(1,924,847)	46.2%
13 TOTAL EXPENDITURES	3,025,126	2,597,873	1,396,310	1,201,563	46.2%
TRANSFERS OUT					
15 TO GENERAL FUND	4,531,795	4,347,618	3,195,163	(1,152,455)	70.5%
16 TO DEBT SERVICE	0	83,133	0	(83,133)	0.0%
17 TO CAPITAL PROJECT FUND	0	0	0	0	
18 TOTAL TRANSFERS OUT	4,531,795	4,430,751	3,195,163	(1,235,588)	70.5%
19					
20 TOTAL HOSP FUND EXP & TRF	7,556,921	7,028,624	4,591,473	2,437,151	60.8%
21					
22					
23 TOTAL SURPLUS (DEFICIT)	-	1,087,900	1,885,478		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 2/28/21

UNAUDITED

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/2021	BUDGET CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL TO BUDGET VARIANCE THRU FEB 2021	% ANNUAL BUDGET
REVENUE						
1 TAXES	11,178,972	7,140,777	4,760,518	6,467,002	1,706,484	90.6%
2 INTEREST				0		
3 INTEREST	0	25,000	16,667	9,949	(6,718)	39.8%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	177,743	391,144	260,763	0	(260,763)	0.0%
5 TOTAL HOSP FUND REVENUE	11,356,715	7,556,921	5,037,948	6,476,951	1,439,003	85.7%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,746,044	1,731,307	1,154,204	959,122	(195,082)	55.4%
9 HOSPITALITY TAX	2,503,598	7,981	5,321	546	(4,775)	6.8%
10 SUPPLIES/ OTHER CHARGES	117,807	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	300,800	1,285,838	857,224	436,642	420,582	34.0%
11 TOTAL NON-DEPARTMENTAL	5,668,249	3,025,126	2,016,749	1,396,310	220,725	46.2%
12 TOTAL EXPENDITURES	5,668,249	3,025,126	2,016,749	1,396,310	620,439	46.2%
TRANSFERS OUT						
14 TO GENERAL FUND	2,775,000	4,531,795	3,021,197	3,195,163	173,966	70.5%
15 TO DEBT SERVICE	2,913,466	0	0	0	0	0.0%
16 TO CAPITAL PROJECT FUND	0	0	0	0		
16 TOTAL TRANSFERS OUT	5,688,466	4,531,795	3,021,197	3,195,163	173,966	70.5%
18 TOTAL HOSP FUND EXP & TRF	11,356,715	7,556,921	5,037,946	4,591,473	446,473	60.8%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	-	-	2	1,885,478		

City of Columbia

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

As of 2/28/21

UNAUDITED

	BUDGET CURRENT YEAR FY 2020/21	ACTUAL PRIOR YEAR THRU FEB 2020	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	5,895,650	4,879,594	2,975,582	(1,904,012)	50.5%
2 FINES & FORFEITURES	1,601,000	815,765	1,130,156	314,391	70.6%
3 MISCELLANEOUS REVENUE	0	280	0	(280)	0.0%
4 INTEREST ON INVESTMENT	120,200	53,933	26,902	(27,031)	22.4%
5 RENTS & SALE OF PROPERTY	110,400	421,420	73,600	(347,820)	66.7%
6 UNAPPROPRIATED SURPLUS	0	0	0	0	0.0%
7 TOTAL REVENUE	7,727,250	6,170,992	4,206,240	(1,964,752)	54.4%
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	7,727,250	6,170,992	4,206,240	(1,964,752)	54.4%
15					
16 EXPENDITURES - DEPARTMENTS					
17 FINANCE	110,466	63,664	66,251	2,587	60.0%
18 PUBLIC WORKS	94,484	60,556	52,625	(7,931)	55.7%
19 PARKING OPERATIONS	2,613,186	1,785,277	1,605,380	(179,897)	61.4%
20 PARKING FACILITIES	1,302,048	630,952	719,461	88,509	55.3%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	4,120,184	2,540,449	2,443,717	(96,732)	59.3%
23					
24 EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,746	1,022,123	996,121	(26,002)	36.8%
26 DEPRECIATION	0	0	0	0	0.0%
27 TUITION REIMBURSEMENT	5,000	0	0	0	0.0%
28 EMPLOYEE PAY RAISES	0	0	0	0	0.0%
28 OTHER SERVICES & CHARGES	0	0	0	0	0.0%
29 TECHNOLOGY CONTINGENCY	0	22,097	0	(22,097)	0.0%
30 OTHER SERVICES & CHARGES	3,320	0	0	0	0.0%
31 NON DEPARTMENTAL BAD DEBT	0	0	0	0	0.0%
32 TOTAL NON-DEPARTMENTAL	2,715,066	1,044,220	996,121	(48,099)	36.7%
33 TOTAL EXPENDITURES	6,835,250	3,584,669	3,439,838	(144,831)	50.3%
34					
35 TRANSFERS OUT					
36 TO GENERAL FUND	500,000	333,333	333,333	0	66.7%
37 TO PARKING PROJECTS	0	596,542	0	(596,542)	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	0	13,333	13,333	66.7%
43 TO PURCHASING	20,000	5,502	14,601	9,099	73.0%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	0	30,000	30,000	66.7%
46 TOTAL TRANSFERS OUT	892,000	1,140,045	595,934	(544,110)	66.81%
47					
48 TOTAL PARKING EXP & TRF	7,727,250	4,724,714	4,035,772	(688,942)	52.2%
49					
50 TOTAL SURPLUS (DEFICIT)	0	1,446,278	170,468		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 2/28/21

UNAUDITED

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL TO BUDGET VARIANCE THRU FEB 2021	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,815,150	5,895,650	3,930,434	2,975,582	(954,852)	50.5%
2	FINES & FORFEITURES	1,723,423	1,601,000	1,067,334	1,130,156	62,822	70.6%
3	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	120,200	120,200	80,134	26,902	(53,232)	22.4%
5	RENTS & SALE OF PROPERTY	103,400	110,400	73,600	73,600	0	66.7%
6	UNAPPROPRIATED SURPLUS	113,563	0	0	0	0	0.0%
7	TOTAL REVENUE	8,875,736	7,727,250	5,151,502	4,206,240	(945,262)	54.4%
8							
9	TRANSFERS IN						
10	FROM CORE CAMPUS REIMBURSEMENT	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	8,875,736	7,727,250	5,151,502	4,206,240	(945,262)	54.4%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	105,082	110,466	73,644	66,251	(7,393)	60.0%
18	PUBLIC WORKS	100,669	94,484	62,987	52,625	(10,362)	55.7%
19	PARKING OPERATIONS	1,806,048	2,613,186	1,742,125	1,605,380	(136,745)	61.4%
20	PARKING FACILITIES	3,087,964	1,302,048	868,033	719,461	(148,572)	55.3%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	5,099,763	4,120,184	2,746,789	2,443,717	(303,072)	59.3%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,706,959	2,706,746	1,804,497	996,121	(808,376)	36.8%
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	72,014	0	0	0	0	0.0%
29	TECHNOLOGY CONTINGENCY	100,000	0	0	0	0	0.0%
30	OTHER SERVICES & CHARGES	0	3,320	2,213	0	(2,213)	0.0%
31	NON DEPARTMENTAL BAD DEBT	0	0	0	0	0	0.0%
32	TOTAL NON-DEPARTMENTAL	2,883,973	2,715,066	1,810,043	996,121	(813,922)	36.7%
33	TOTAL EXPENDITURES	7,983,736	6,835,250	4,556,832	3,439,838	(1,116,994)	50.3%
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	0	0	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	13,333	0	66.7%
43	TO PURCHASING	20,000	20,000	13,333	14,601	1,268	73.0%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	30,000	30,000	0	66.7%
46	TOTAL TRANSFERS OUT	892,000	892,000	594,666	595,934	1,268	66.8%
47							
48	TOTAL PARKING EXP & TRF	8,875,736	7,727,250	5,151,498	4,035,772	(1,115,726)	52.2%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	4	170,468		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 02/28/2021

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	% ANNUAL
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	CURRENT TO PRIOR	BUDGET
		FY 2019/20	FY 2020/21	THRU FEB 2020	THRU FEB 2021	VARIANCE	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	826,325		403,001	939,430	536,429	0.0%
2	CHARGES FOR SERVICES	162,047,077	163,595,341	110,472,309	106,979,694	(3,492,615)	65.4%
3	FINES & FORFEITURES	1,320,836	656,500	692,768	1,576,084	883,316	240.1%
4	MISCELLANEOUS REVENUE	73,628	27,705	35,968	0	(35,968)	0.0%
5	INTEREST REVENUES	6,495,347	4,240,557	3,407,349	1,126,539	(2,280,810)	26.6%
6	RENTS & SALE OF PROPERTY	(457)	162,328	184,139	(409,548)	(593,687)	-252.3%
7	REIMBURSEMENTS	215,548	0	0	0	0	0.0%
8	CONTRIBUTIONS	6,958,105	0	0	0	0	0.0%
9	UNAPPROPRIATED SURPLUS	0	8,697,785	0	0	0	0.0%
10	TOTAL REVENUE	177,936,409	177,380,216	115,195,534	110,212,199	(4,983,335)	62.1%
TRANSFERS IN							
12	FROM OTHER FUNDS	0	0	0	0	0	0.0%
13	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
14							
15	TOTAL WATER/SEWER REV & TRF	177,936,409	177,380,216	115,195,534	110,212,199	(4,983,335)	62.1%
16							
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	5,587,132	6,762,257	3,615,131	3,576,171	(38,960)	52.9%
19	FINANCE	1,826,976	2,086,196	1,035,174	1,493,071	457,897	71.6%
20	ECONOMIC & COMM DEV	1,055,165	1,337,052	456,157	881,740	425,583	65.9%
21	POLICE	1,034,421	1,372,395	647,788	680,897	33,109	49.6%
22	FIRE	565,500	639,756	355,578	340,277	(15,301)	53.2%
23	PUBLIC WORKS	876,053	2,041,692	726,407	439,700	(286,707)	21.5%
24	GENERAL SERVICES	1,771,794	2,515,706	1,097,167	1,148,892	51,725	45.7%
25	INFORMATION TECHNOLOGY	509,918	758,354	269,372	281,270	11,898	37.1%
26	ENGINEERING:ADMINISTRATION	1,247,010	1,932,302	761,618	1,023,332	261,714	53.0%
27	ENGINEERING:GENERAL SERVICES	769,707	1,426,770	464,558	615,642	151,084	43.1%
28	WATER SYSTEMS IMPROVEMENTS	4,576,223	6,465,149	2,413,217	2,695,637	282,420	41.7%
29	WASTEWATER SYSTEMS IMPROVEMENTS	4,479,564	7,540,206	1,770,989	1,368,347	(402,642)	18.1%
30	TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	238	238	0.0%
31	REAL ESTATE WATER	366,175	607,308	217,813	215,790	(2,023)	35.5%
32	REAL ESTATE WASTE	333,106	458,597	205,439	206,204	765	45.0%
33	UTILITIES ADMINISTRATION	853,736	1,298,987	550,138	527,514	(22,624)	40.6%
34	METER READING	2,492,530	2,604,634	1,642,811	1,471,846	(170,965)	56.5%
35	WATER DISTRIBUTION & MAINTENANCE	10,026,443	15,240,245	6,300,751	6,255,382	(45,369)	41.0%
36	WASTEWATER MAINTENANCE	10,863,497	15,997,916	7,059,450	8,852,313	1,792,863	55.3%
37	COLUMBIA CANAL WTP	6,544,994	7,945,039	4,040,371	4,200,782	160,411	52.9%
38	LAKE MURRAY WTP	7,081,006	8,163,332	4,235,894	4,593,805	357,911	56.3%
39	METRO WWTP	13,216,507	19,279,408	9,398,908	8,106,506	(1,292,402)	42.0%
40	WATER COMPLIANCE	755,176	1,123,867	446,584	503,589	57,005	44.8%
41	WASTEWATER COMPLIANCE	850,605	1,436,595	471,065	602,911	131,846	42.0%
42	WATER/SEWER IMPROVEMENTS	9,809,491	0	517,473	1,348,245	830,772	0.0%
43	TOTAL DEPARTMENT	87,492,729	109,033,763	48,699,853	51,430,101	2,730,248	47.2%
44	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	10,707,776	41,946,034	1,708,881	17,655,011	15,946,130	42.1%
46	DEPRECIATION	40,316,022	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	2,412	35,000	2,412	2,000	(412)	5.7%
48	TECHNOLOGY CONTINGENCY	357,480	1,200,000	330,504	238,598	(91,906)	19.9%
49	EMPLOYEE TRAINING	0	50,000	0	0	0	0.0%
50	SPECIAL PROJECTS	50,000	0	25,000	0	(25,000)	0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	53,500	53,500	68.2%
52	RESERVE	0	1,087,244	0	0	0	0.0%
53	ADMINISTRATIVE	2,075,243	0	422	0	(422)	0.0%
54	NON-DEPARTMENTAL BAD DEBT	4,974,514	0	407	0	(407)	0.0%
55	BANK CHARGES	221,104	0	0	0	0	0.0%
56	GASB 45	476,160	0	0	0	0	0.0%
57	TOTAL NON-DEPARTMENTAL	59,234,211	44,396,778	2,067,626	17,949,109	15,881,483	40.4%
58							
59	TOTAL EXPENDITURES	146,726,940	153,430,541	50,767,479	69,379,210	18,611,731	45.2%
60							
TRANSFERS OUT							
62	TO GENERAL FUND	10,514,680	6,189,680	2,793,120	4,126,453	1,333,333	66.7%
63	TO WATER/SEWER IMPROVEMENTS	0	14,500,000	0	0	0	0.0%
64	TO RISK MANAGEMENT	0	630,000	0	420,000	420,000	66.7%
65	TO GENERAL TORT	250,000	250,000	0	0	0	0.0%
66	TO WORKER'S COMP	0	630,000	0	420,000	420,000	66.7%
67	TO CENTRAL STORES	250,000	250,000	166,667	166,667	0	66.7%
68	TO GEN ADM INFO TECH	732,267	500,000	333,333	333,333	0	66.7%
69	TO PURCHASING	1,634,606	1,000,000	863,985	1,095,233	231,248	109.5%
70	TOTAL TRANSFERS OUT	13,381,553	23,949,680	4,157,105	6,561,686	2,404,581	27.4%
71							
72	TOTAL WATER/SEWER EXP & TRF	160,108,493	177,380,221	54,924,584	75,940,896	21,016,312	42.8%
73							
74							
75	TOTAL SURPLUS (DEFICIT)	17,827,916	(5)	60,270,950	34,271,303		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 02/28/2021

		UNAUDITED					
		BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL TO BUDGET	% ANNUAL
		PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	BUDGET
		FY 2019/20	FY 2020/21	THRU FEB 2021	THRU FEB 2021	THRU FEB 2021	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	939,430	939,430	0.0%
2	CHARGES FOR SERVICES	162,385,888	163,595,341	109,063,561	106,979,694	(2,083,867)	65.4%
3	FINES & FORFEITURES	656,500	656,500	437,667	1,576,084	1,138,417	240.1%
4	MISCELLANEOUS REVENUE	27,705	27,705	18,470	0	(18,470)	0.0%
5	INTEREST REVENUES	3,964,600	4,240,557	2,827,038	1,126,539	(1,700,499)	26.6%
6	RENTS & SALE OF PROPERTY	162,328	162,328	108,219	(409,548)	(517,767)	-252.3%
7	REIMBURSEMENTS	0	0	0	0	0	0.0%
8	CONTRIBUTIONS	0	0	0	0	0	0.0%
9	UNAPPROPRIATED SURPLUS	9,037,996	8,697,785	5,798,523	0	(5,798,523)	0.0%
10	TOTAL REVENUE	176,235,017	177,380,216	118,253,477	110,212,199	(8,041,278)	62.1%
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	176,235,017	177,380,216	118,253,477	110,212,199	(8,041,278)	62.1%
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	6,352,161	6,762,257	4,508,171	3,576,171	(932,000)	52.9%
19	FINANCE	2,089,810	2,086,196	1,390,797	1,493,071	102,274	71.6%
20	ECONOMIC & COMM DEV	1,417,746	1,337,052	891,368	881,740	(9,628)	65.9%
21	POLICE	1,427,538	1,372,395	914,930	680,897	(234,033)	49.6%
22	FIRE	626,617	639,756	426,504	340,277	(86,227)	53.2%
23	PUBLIC WORKS	1,866,706	2,041,692	1,361,128	439,700	(1,212,428)	21.5%
24	GENERAL SERVICES	2,489,344	2,515,706	1,677,137	1,148,892	(528,245)	45.7%
25	INFORMATION TECHNOLOGY	660,635	758,354	505,569	281,270	(224,299)	37.1%
26	ENGINEERING:ADMINISTRATION	1,655,037	1,932,302	1,288,201	1,023,332	(264,869)	53.0%
27	ENGINEERING:GENERAL SERVICES	1,844,781	1,426,770	951,180	615,642	(335,538)	43.1%
28	WATER SYSTEMS IMPROVEMENTS	9,325,667	6,465,149	4,310,099	2,695,637	(1,614,462)	41.7%
29	WASTEWATER SYSTEMS IMPROVEMENTS	6,285,131	7,540,206	5,026,804	1,368,347	(3,658,457)	18.1%
30	TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	238	238	0.0%
31	REAL ESTATE WATER	580,429	607,308	404,872	215,790	(189,082)	35.5%
32	REAL ESTATE WASTE	451,683	458,597	305,731	206,204	(99,527)	45.0%
33	UTILITIES ADMINISTRATION	1,403,485	1,298,987	865,991	527,514	(338,477)	40.6%
34	METER READING	2,389,800	2,604,634	1,736,423	1,471,846	(264,577)	56.5%
35	WATER DISTRIBUTION & MAINTENANCE	13,271,750	15,240,245	10,160,163	6,255,382	(3,904,781)	41.0%
36	WASTEWATER MAINTENANCE	13,162,336	15,997,916	10,665,277	8,852,313	(1,812,964)	55.3%
37	COLUMBIA CANAL WTP	7,364,810	7,945,039	5,296,693	4,200,782	(1,095,911)	52.9%
38	LAKE MURRAY WTP	7,849,483	8,163,332	5,442,221	4,593,805	(848,416)	56.3%
39	METRO WWTP	18,901,942	19,279,408	12,852,939	8,106,506	(4,746,433)	42.0%
40	WATER COMPLIANCE	907,018	1,123,867	749,245	503,589	(245,656)	44.8%
41	WASTEWATER COMPLIANCE	1,441,458	1,436,595	957,730	602,911	(354,819)	42.0%
42	WATER/SEWER IMPROVEMENTS	0	0	0	1,348,245	1,348,245	0.0%
43	TOTAL DEPARTMENT	103,765,367	109,033,763	72,689,175	51,430,101	(21,259,074)	47.2%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
45	DEBT SERVICE	37,525,517	41,946,034	27,964,023	17,655,011	(10,309,012)	42.1%
46	DEPRECIATION	0	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	35,000	35,000	23,333	2,000	(21,333)	5.7%
48	TECHNOLOGY CONTINGENCY	1,001,015	1,200,000	800,000	238,598	(561,402)	19.9%
49	EMPLOYEE TRAINING	0	50,000	33,333	0	(33,333)	0.0%
50	SPECIAL PROJECTS	50,000	0	0	0	0	0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	78,500	78,500	52,333	53,500	1,167	68.2%
52	RESERVE	8,718,000	1,087,244	724,829	0	(724,829)	0.0%
53	ADMINISTRATIVE	0	0	0	0	0	0.0%
54	NON-DEPARTMENTAL BAD DEBT	795,328	0	0	0	0	0.0%
55	BANK CHARGES	0	0	0	0	0	0.0%
56	GASB 45	0	0	0	0	0	0.0%
57	TOTAL NON-DEPARTMENTAL	48,203,360	44,396,778	29,597,852	17,949,109	(11,648,743)	40.4%
59	TOTAL EXPENDITURES	151,968,727	153,430,541	102,287,027	69,379,210	(32,907,817)	45.2%
TRANSFERS OUT							
62	TO GENERAL FUND	10,514,680	6,189,680	4,126,453	4,126,453	(0)	66.7%
63	TO WATER/SEWER IMPROVEMENTS	11,121,611	14,500,000	9,666,667	0	(9,666,667)	0.0%
64	TO RISK MANAGEMENT	0	630,000	420,000	420,000	0	66.7%
65	TO GENERAL TORT	250,000	250,000	166,667	0	(166,667)	0.0%
66	TO WORKER'S COMP	630,000	630,000	420,000	420,000	0	66.7%
67	TO CENTRAL STORES	250,000	250,000	166,667	166,667	0	66.7%
68	TO GEN ADM INFO TECH	500,000	500,000	333,333	333,333	(0)	66.7%
69	TO PURCHASING	1,000,000	1,000,000	666,667	1,095,233	428,566	109.5%
70	TOTAL TRANSFERS OUT	24,266,291	23,949,680	15,966,453	6,561,686	(9,404,767)	27.4%
72	TOTAL WATER/SEWER EXP & TRF	176,235,018	177,380,221	118,253,481	75,940,896	(42,312,585)	42.8%
75	TOTAL SURPLUS (DEFICIT)	(1)	(5)	(3)	34,271,303		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 02/28/2021

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	% ANNUAL
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	CURRENT TO PRIOR	BUDGET
		FY 2019/20	FY 2020/21	THRU FEB 2020	THRU FEB 2021	VARIANCE	
REVENUE							
1	CHARGES FOR SERVICES	15,476,995	14,023,299	10,164,040	10,331,205	167,165	73.7%
2	FINES AND FORFEITURES	0	0	0	2,000	2,000	0.0%
3	INTEREST REVENUES	1,356,631	0	835,384	238,065	(597,319)	0.0%
4	RENTS & SALE OF PROPERTY	14,750	0	0	0	0	0.0%
5	INTERGOVERNMENTAL REVENUES	1,687,197	0	821,642	92,670	(728,972)	0.0%
6	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
7	REIMBURSEMENTS	16,261	0	0	0	0	0.0%
8	TOTAL REVENUE	18,551,834	14,023,299	11,821,066	10,663,940	(1,157,126)	76.0%
9	TRANSFERS IN						
10	TOTAL TRANSFERS IN	405,397	0	0	0	0	0.0%
11							
12	TOTAL STORMWATER REV & TRF	18,957,231	14,023,299	11,821,066	10,663,940	(1,157,126)	76.0%
13							
14	EXPENDITURES - DEPARTMENTS						
15	STREETS:STORM DRAIN MAINTENANCE	1,452,304	3,110,065	1,023,951	1,176,161	152,210	37.8%
16	SOLID WASTE STREET SWEEPING	881,696	1,689,121	892,895	547,008	(345,887)	32.4%
17	STORM WATER:ENGINEERING	1,960,127	2,897,363	1,051,326	940,658	(110,668)	32.5%
18	REAL ESTATE STORM WATER	136,620	192,602	83,587	87,921	4,334	45.6%
19	STORM DRAIN MAINTENANCE	2,639,985	0	0	373,107	373,107	0.0%
20	PROPERTY ACQUISITION	383	0	383	205,350	204,967	0.0%
21	TOTAL DEPARTMENT	7,071,115	7,889,151	3,052,142	3,330,205	278,063	42.2%
22	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
23	DEBT SERVICE	1,705,395	2,490,250	1,152,705	1,104,699	(48,006)	44.4%
24	DEPRECIATION	1,458,091	0	0	0	0	0.0%
25	RESERVE	0	2,029,019	0	0	0	0.0%
26	ADMINISTRATIVE	168,125	0	0	0	0	0.0%
27	BAD DEBT EXPENSE	1,348	0	0	0	0	0.0%
28	BANK CHARGES	34,535	0	0	0	0	0.0%
29	GASB 45	38,584	0	0	0	0	0.0%
30	TOTAL NON-DEPARTMENTAL	3,406,078	4,519,269	1,152,705	1,104,699	(48,006)	24.4%
31							
32	TOTAL EXPENDITURES	10,477,193	12,408,420	4,204,847	4,434,904	230,057	35.7%
33							
34	TRANSFERS OUT						
35	TO GENERAL FUND	560,000	560,000	373,333	373,333	0	66.7%
36	TO STORM WATER IMPROVEMENTS	0	1,054,879	0	0	0	0.0%
37	TO GENERAL TORT	0	0	0	166,667	166,667	0.0%
38	TO GEN ADM INFO TECH	16,887	0	0	0	0	0.0%
39	TOTAL TRANSFERS OUT	576,887	1,614,879	373,333	540,000	166,667	33.4%
40							
41	TOTAL STORMWATER EXP & TRF	11,054,080	14,023,299	4,578,180	4,974,904	396,724	35.5%
42							
43							
44	TOTAL SURPLUS (DEFICIT)	7,903,151	0	7,242,886	5,689,036		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 02/28/2021

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU FEB 2021	ACTUAL CURRENT YEAR THRU FEB 2021	ACTUAL TO BUDGET VARIANCE THRU FEB 2021	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	14,023,299	14,023,299	9,348,866	10,331,205	982,339	73.7%
2	FINES AND FORFEITURES				2,000	2,000	0.0%
3	INTEREST REVENUES	346,800	0	0	238,065	238,065	0.0%
4	RENTS & SALE OF PROPERTY	0	0	0	0	0	0.0%
5	INTERGOVERNMENTAL REVENUES	0	0	0	92,670	92,670	0.0%
6	UNAPPROPRIATED SURPLUS	83,216	0	0	0	0	0.0%
7	REIMBURSEMENTS	0	0	0	0	0	0.0%
8	TOTAL REVENUE	14,453,315	14,023,299	9,348,866	10,663,940	1,315,074	76.0%
9	TRANSFERS IN						
10	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
12	TOTAL STORMWATER REV & TRF	14,453,315	14,023,299	9,348,866	10,663,940	1,315,074	76.0%
14	EXPENDITURES - DEPARTMENTS						
15	STREETS:STORM DRAIN MAINTENANCE	2,894,555	3,110,065	2,073,377	1,176,161	(897,216)	37.8%
16	SOLID WASTE STREET SWEEPING	1,479,003	1,689,121	1,126,081	547,008	(579,073)	32.4%
17	STORM WATER:ENGINEERING	3,076,488	2,897,363	1,931,575	940,658	(990,917)	32.5%
18	REAL ESTATE STORM WATER	186,264	192,602	128,401	87,921	(40,480)	45.6%
19	STORM DRAIN MAINTENANCE	0	0	0	373,107	373,107	0.0%
20	PROPERTY ACQUISITION	0	0	0	205,350	205,350	0.0%
21	TOTAL DEPARTMENT	7,636,310	7,889,151	5,259,434	3,330,205	(1,929,229)	42.2%
22	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
23	DEBT SERVICE	0	2,490,250	1,660,167	1,104,699	(555,468)	44.4%
24	DEPRECIATION	0	0	0	0	0	0.0%
25	RESERVE	2,029,019	2,029,019	1,352,679	0	(1,352,679)	0.0%
26	ADMINISTRATIVE	2,492,986	0	0	0	0	0.0%
27	BAD DEBT EXPENSE	0	0	0	0	0	0.0%
28	BANK CHARGES	0	0	0	0	0	0.0%
29	GASB 45	0	0	0	0	0	0.0%
30	TOTAL NON-DEPARTMENTAL	4,522,005	4,519,269	3,012,846	1,104,699	(1,908,147)	24.4%
32	TOTAL EXPENDITURES	12,158,315	12,408,420	8,272,280	4,434,904	(3,837,376)	35.7%
34	TRANSFERS OUT						
35	TO GENERAL FUND	560,000	560,000	373,333	373,333	(0)	66.7%
36	TO STORM WATER IMPROVEMENTS	1,735,000	1,054,879	703,253	0	(703,253)	0.0%
37	TO GENERAL TORT				166,667	166,667	0.0%
38	TO GEN ADM INFO TECH	0	0	0	0	0	0.0%
39	TOTAL TRANSFERS OUT	2,295,000	1,614,879	1,076,586	540,000	(536,586)	33.4%
41	TOTAL STORMWATER EXP & TRF	14,453,315	14,023,299	9,348,866	4,974,904	(4,373,962)	35.5%
44	TOTAL SURPLUS (DEFICIT)	0	0	0	5,689,036		

City of Columbia: Monthly Budget Report Through 2/28/2021

203 - Accommodations Tax: Revenue

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected
Intergovernmental Revenues	2,686,160	1,790,773	902,787	(887,986)	50.4	1,472,056	981,371	816,372	(164,999)	83.1
Interest Revenues	0	0	2,512	2,512	0.0	0	0	842	842	0.0
Accommodations Tax Total:	2,686,160	1,790,773	905,299	(885,474)	50.5	1,472,056	981,371	817,214	(164,157)	83.2

203 - Accommodations Tax: Expenditure

	FY 2019-2020					FY 2020-2021				
	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	86,102	57,401	0	57,401	0.0	0	0	0	0	0.0
Community Promotions	2,442,000	1,628,000	690,279	937,721	42.4	1,374,703	916,469	125,000	791,469	13.6
Total Accomodation Tax Request	2,528,102	1,685,401	690,279	995,122	40.9	1,374,703	916,469	125,000	791,469	13.6
Supplies	19,258	12,839	2,278	10,561	17.7	0	0	0	0	0.0
Other Services and Charges	0	0	0	0	0.0	0	0	3,667	(3,667)	0.0
Community Promotions	113,800	75,867	62,850	13,017	82.8	72,353	48,235	41,729	6,506	86.5
Total Accommodations Tax 5% Gen Fund	133,058	88,706	65,128	23,578	73.4	72,353	48,235	45,396	2,839	94.1
Non-Departmental	2,661,160	1,774,107	755,407	1,018,700	42.5	1,447,056	964,704	170,396	794,308	17.6
Interfund Transfer										
Transfers	25,000	16,667	16,667	0	100.0	25,000	16,667	0	16,667	0.0
Total Transfers	25,000	16,667	16,667	0	100.0	25,000	16,667	0	16,667	0.0
Interfund Transfer	25,000	16,667	16,667	0	100.0	25,000	16,667	0	16,667	0.0
Accommodations Tax Total:	2,686,160	1,790,774	772,074	1,018,700	43.1	1,472,056	981,371	170,396	810,975	17.3

City of Columbia: Monthly Budget Report Through 2/28/2021

208 - County Services: Revenue

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected	Working Budget	Thru Feb Budget	Thru Feb Collected	Variance	% Collected
Intergovernmental Revenues	24,487,989	16,325,326	17,825,803	1,500,477	109.1	0	0	11,317,748	11,317,748	0.0
Fines and Forfeitures	0	0	0	0	0.0	0	0	140	140	0.0
Interest Revenues	0	0	3,071	3,071	0.0	0	0	707	707	0.0
Unappropriated Surplus	4,000	2,667	0	(2,667)	0.0	0	0	0	0	0.0
County Services Total:	24,491,989	16,327,993	17,828,874	1,500,881	109.1	0	0	11,318,595	11,318,595	0.0

208 - County Services: Expenditure

	FY 2019-2020					FY 2020-2021				
	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										
Transfers	0	0	(2,764)	2,764	0.0	0	0	0	0	0.0
Total Transfers	0	0	(2,764)	2,764	0.0	0	0	0	0	0.0
Interfund Transfer	0	0	(2,764)	2,764	0.0	0	0	0	0	0.0
Emergency Communications										
Personnel Services	2,881,068	1,920,711	1,833,024	87,687	95.4	2,884,245	1,922,830	1,802,709	120,121	93.7
Supplies	55,108	36,741	40,673	(3,932)	110.7	36,225	24,151	15,648	8,503	64.7
Other Services and Charges	249,592	166,394	146,314	20,080	87.9	197,850	131,901	186,807	(54,906)	141.6
Total County Emergency Center	3,185,768	2,123,846	2,020,011	103,835	95.1	3,118,320	2,078,882	2,005,164	73,718	96.4
Emergency Communications	3,185,768	2,123,846	2,020,011	103,835	95.1	3,118,320	2,078,882	2,005,164	73,718	96.4
Fire Department										
Personnel Services	94,652	63,101	1,258,464	(1,195,363)	1,994.3	1,908,160	1,272,106	1,186,410	85,696	93.2
Supplies	1,226,300	817,530	325,682	491,848	39.8	856,868	571,244	218,336	352,908	38.2
Other Services and Charges	353,371	235,580	64,991	170,589	27.5	167,767	111,844	55,091	56,753	49.2
Total Fire: Administration	1,674,323	1,116,211	1,649,137	(532,926)	147.7	2,932,795	1,955,194	1,459,837	495,357	74.6
Personnel Services	3,576,184	2,384,123	854,083	1,530,040	35.8	2,784,096	1,856,064	842,723	1,013,341	45.4
Other Services and Charges	0	0	183	(183)	0.0	0	0	146	(146)	0.0
Total Station 1/HQ	3,576,184	2,384,123	854,266	1,529,857	35.8	2,784,096	1,856,064	842,869	1,013,195	45.4
Personnel Services	1,887,512	1,258,342	1,249,911	8,431	99.3	1,864,493	1,242,995	1,275,956	(32,961)	102.6

City of Columbia: Monthly Budget Report Through 2/28/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	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	1,932,462	1,288,310	1,271,046	17,264	98.6	1,903,938	1,269,291	1,294,481	(25,190)	101.9
Supplies	800	533	267	266	50.0	1,000	667	94	573	14.0
Other Services and Charges	3,000	2,000	1,327	673	66.3	5,000	3,333	1,973	1,360	59.1
Total Cedar Creek Station 15	3,800	2,533	1,594	939	62.9	6,000	4,000	2,067	1,933	51.6
Personnel Services	461,052	307,368	327,355	(19,987)	106.5	473,613	315,742	342,827	(27,085)	108.5
Supplies	7,000	4,667	3,553	1,114	76.1	5,500	3,667	2,724	943	74.2
Other Services and Charges	14,275	9,516	6,756	2,760	71.0	14,625	9,749	7,332	2,417	75.2
Total Upper Richland Station 17	482,327	321,551	337,664	(16,113)	105.0	493,738	329,158	352,883	(23,725)	107.2
Personnel Services	475,162	316,774	317,886	(1,112)	100.3	444,225	296,150	302,598	(6,448)	102.1
Supplies	7,500	5,000	747	4,253	14.9	4,000	2,667	56	2,611	2.0
Other Services and Charges	17,920	11,947	6,659	5,288	55.7	15,395	10,263	9,148	1,115	89.1
Total Crane Creek Station 18	500,582	333,721	325,292	8,429	97.4	463,620	309,080	311,802	(2,722)	100.8
Personnel Services	475,532	317,022	319,571	(2,549)	100.8	479,801	319,868	334,047	(14,179)	104.4
Supplies	2,700	1,800	0	1,800	0.0	2,000	1,333	0	1,333	0.0
Other Services and Charges	16,170	10,780	7,493	3,287	69.5	19,045	12,697	8,951	3,746	70.4
Total Gadsden Station 19	494,402	329,602	327,064	2,538	99.2	500,846	333,898	342,998	(9,100)	102.7
Personnel Services	987,147	658,098	716,040	(57,942)	108.8	985,309	656,872	668,861	(11,989)	101.8
Supplies	10,000	6,667	6,812	(145)	102.1	10,000	6,667	4,614	2,053	69.2
Other Services and Charges	23,446	15,631	14,403	1,228	92.1	24,295	16,196	16,568	(372)	102.2
Total Ballentine Station 20	1,020,593	680,396	737,255	(56,859)	108.3	1,019,604	679,735	690,043	(10,308)	101.5
Supplies	1,000	667	0	667	0.0	1,000	667	45	622	6.7
Other Services and Charges	5,575	3,716	3,373	343	90.7	5,650	3,766	3,247	519	86.2
Total White Rock Station 21	6,575	4,383	3,373	1,010	76.9	6,650	4,433	3,292	1,141	74.2
Personnel Services	1,264,403	842,936	868,489	(25,553)	103.0	1,262,249	841,499	838,643	2,856	99.6
Supplies	9,600	6,400	4,860	1,540	75.9	8,500	5,667	4,260	1,407	75.1
Other Services and Charges	16,800	11,200	7,804	3,396	69.6	16,500	11,000	8,474	2,526	77.0
Total Lower Richland Station 22	1,290,803	860,536	881,153	(20,617)	102.3	1,287,249	858,166	851,377	6,789	99.2
Personnel Services	971,539	647,691	715,813	(68,122)	110.5	992,580	661,720	724,270	(62,550)	109.4
Supplies	10,000	6,667	5,542	1,125	83.1	10,000	6,667	3,994	2,673	59.9
Other Services and Charges	23,150	15,433	8,360	7,073	54.1	23,440	15,627	10,133	5,494	64.8

City of Columbia: Monthly Budget Report Through 2/28/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent	Working Budget	Thru Feb Budget	Thru Feb Expended	Variance	% Budg Spent
Supplies	8,000	5,333	5,097	236	95.5	8,000	5,333	3,756	1,577	70.4
Other Services and Charges	21,100	14,066	8,841	5,225	62.8	20,940	13,961	10,491	3,470	75.1
Total Sandhill Station 24	1,374,260	916,173	867,238	48,935	94.6	1,373,807	915,873	847,901	67,972	92.5
Personnel Services	458,863	305,910	357,106	(51,196)	116.7	461,355	307,570	352,469	(44,899)	114.5
Supplies	3,000	2,000	440	1,560	22.0	3,000	2,000	633	1,367	31.6
Other Services and Charges	14,846	9,898	5,209	4,689	52.6	15,095	10,063	6,856	3,207	68.1
Total Bear Creek Crossing Stn 25	476,709	317,808	362,755	(44,947)	114.1	479,450	319,633	359,958	(40,325)	112.6
Personnel Services	458,509	305,674	322,570	(16,896)	105.5	455,286	303,525	322,710	(19,185)	106.3
Supplies	2,600	1,733	130	1,603	7.5	1,500	1,000	0	1,000	0.0
Other Services and Charges	16,796	11,197	5,247	5,950	46.8	15,045	10,029	6,500	3,529	64.8
Total Blythewood Station 26	477,905	318,604	327,947	(9,343)	102.9	471,831	314,554	329,210	(14,656)	104.6
Personnel Services	1,020,535	680,356	739,217	(58,861)	108.6	981,549	654,367	677,960	(23,593)	103.6
Supplies	8,500	5,667	843	4,824	14.8	8,500	5,667	1,133	4,534	19.9
Other Services and Charges	23,060	15,372	8,371	7,001	54.4	18,222	12,149	9,242	2,907	76.0
Total Killian Station 27	1,052,095	701,395	748,431	(47,036)	106.7	1,008,271	672,183	688,335	(16,152)	102.4
Personnel Services	476,555	317,704	343,832	(26,128)	108.2	471,839	314,559	328,415	(13,856)	104.4
Supplies	6,800	4,533	256	4,277	5.6	1,500	1,000	133	867	13.3
Other Services and Charges	12,725	8,483	5,769	2,714	68.0	13,325	8,882	4,893	3,989	55.0
Total Eastover Station 28	496,080	330,720	349,857	(19,137)	105.7	486,664	324,441	333,441	(9,000)	102.7
Personnel Services	1,001,551	667,701	729,067	(61,366)	109.1	977,222	651,481	647,770	3,711	99.4
Supplies	12,000	8,000	7,009	991	87.6	12,000	8,000	5,513	2,487	68.9
Other Services and Charges	21,996	14,664	7,993	6,671	54.5	20,145	13,430	8,490	4,940	63.2
Total Millwood/Congaree Station 29	1,035,547	690,365	744,069	(53,704)	107.7	1,009,367	672,911	661,773	11,138	98.3
Personnel Services	446,582	297,721	328,025	(30,304)	110.1	442,498	294,998	310,105	(15,107)	105.1
Supplies	7,500	5,000	3,634	1,366	72.6	7,500	5,000	6,078	(1,078)	121.5
Other Services and Charges	16,000	10,667	7,669	2,998	71.8	15,250	10,166	7,544	2,622	74.2
Total Capital View Station 30	470,082	313,388	339,328	(25,940)	108.2	465,248	310,164	323,727	(13,563)	104.3
Personnel Services	977,501	651,666	607,360	44,306	93.2	956,185	637,457	588,648	48,809	92.3
Supplies	9,200	6,133	4,724	1,409	77.0	7,500	5,000	2,604	2,396	52.0
Other Services and Charges	20,210	13,473	6,766	6,707	50.2	19,372	12,915	7,213	5,702	55.8
Total Leesburg Station 31	1,006,911	671,272	618,850	52,422	92.1	983,057	655,372	598,465	56,907	91.3

City of Columbia: Monthly Budget Report Through 2/28/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	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	17,960	11,973	8,565	3,408	71.5	16,472	10,982	9,446	1,536	86.0
Total Spring Valley Station 32	984,307	656,204	639,662	16,542	97.4	973,059	648,706	597,581	51,125	92.1
Personnel Services	948,105	632,071	595,630	36,441	94.2	925,361	616,907	607,680	9,227	98.5
Supplies	7,500	5,000	454	4,546	9.0	6,500	4,333	379	3,954	8.7
Other Services and Charges	12,750	8,501	3,259	5,242	38.3	18,795	12,529	4,303	8,226	34.3
Total Gills's Creek Station 33	968,355	645,572	599,343	46,229	92.8	950,656	633,769	612,362	21,407	96.6
Personnel Services	943,580	629,053	687,913	(58,860)	109.3	947,411	631,607	655,816	(24,209)	103.8
Supplies	6,000	4,000	1,607	2,393	40.1	4,500	3,000	808	2,192	26.9
Other Services and Charges	27,650	18,434	12,122	6,312	65.7	24,795	16,530	15,281	1,249	92.4
Total Elders Pond Station 34	977,230	651,487	701,642	(50,155)	107.6	976,706	651,137	671,905	(20,768)	103.1
Other Services and Charges	0	0	422	(422)	0.0	0	0	0	0	0.0
Total Non-Departmental Administrativ	0	0	422	(422)	0.0	0	0	0	0	0.0
Fire Department	21,306,221	14,204,145	13,417,103	787,042	94.4	21,602,672	14,401,776	12,914,704	1,487,072	89.6
County Services Total:	24,491,989	16,327,991	15,434,350	893,641	94.5	24,720,992	16,480,658	14,919,868	1,560,790	90.5