



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 – May 2021

Date: July 23, 2021

We are pleased to provide you with preliminary fiscal year 2020/2021 revenue and expenditure reports through May 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
 May 31, 2021

	ACTUAL PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	ACTUAL PRIOR YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	57,962,788	57,333,994	51,534,915	56,990,020	5,455,105	99.4%
2	LICENSES AND PERMITS	40,342,564	38,379,287	15,837,634	16,639,406	801,772	43.4%
3	FROM OTHER AGENCIES	17,401,744	16,017,801	15,601,623	15,741,281	139,658	98.3%
4	CURRENT SERVICE CHARGES	15,704,175	15,088,203	14,323,177	14,028,794	(294,383)	93.0%
5	FINES & FORFEITURES	625,649	677,587	539,134	487,863	(51,271)	72.0%
6	SPECIAL EVENTS	11,713	79,971	18,364	101	(18,263)	0.1%
7	MISCELLANEOUS REVENUE	290,047	151,441	275,815	202,210	(73,605)	133.5%
8	INTEREST ON INVESTMENT	273,123	289,662	149,125	163,682	14,557	56.5%
9	RENTS & SALE OF PROPERTY REIMBURSEMENTS	244,894 0	272,215 0	356,169 0	251,490 557,822	(104,679)	92.4%
10	TOTAL REVENUE	132,856,697	128,290,161	98,635,956	105,062,669	6,426,713	81.9%
TRANSFERS IN							
11	FROM CAPITAL LEASE PROCEEDS	7,975,931	0	4,288,663	7,190,863	2,902,200	0.0%
12	FROM ACCOMMODATIONS TAX	25,000	25,000	22,917	0	(22,917)	0.0%
14	FROM HOSPITALITY TAX	2,775,000	1,540,000	2,775,000	1,411,666	(1,363,334)	91.7%
15	FROM GO BOND PROCEEDS	17,035	0	0	0	0	0.0%
16	FROM WATER & SEWER OPERATING	10,514,680	6,189,680	3,840,540	5,673,873	1,833,333	91.7%
17	FROM PARKING FUND	500,000	500,000	458,333	458,333	0	91.7%
18	FROM OTHER FUNDS	1,117,822	560,000	513,333	514,007	674	91.8%
19	UN-APPROPRIATED SURPLUS	0	408,053	0	0	0	0.0%
20	TOTAL TRANSFERS IN	22,925,468	9,222,733	11,898,786	15,248,742	3,349,956	165.3%
21							
22	TOTAL GEN FUND REV & TRF	155,782,165	137,512,894	110,534,742	120,311,412	9,776,670	87.5%
23							
EXPENDITURES - DEPARTMENTS							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	693,437	764,790	612,307	602,808	(9,499)	78.8%
26	ADMINISTRATION - CITY MANAGER	867,900	882,123	783,803	809,936	26,133	91.8%
27	ADMINISTRATION - GOV'T AFFAIRS	278,445	257,165	254,342	255,302	960	99.3%
28	ADMINISTRATION - ACM OPERATIONS	526,002	494,474	472,187	459,924	(12,263)	93.0%
29	ADMINISTRATION - ACM-CFO	229,963	243,722	194,734	178,134	(16,600)	73.1%
30	ADMINISTRATION - SR. ASSISTANT CM	290,338	364,545	232,278	310,954	78,676	85.3%
31	HUMAN RESOURCES	1,068,166	1,105,024	963,234	939,219	(24,015)	85.0%
32	BUDGET & PROG MGMT OFFICE	468,920	550,987	419,760	366,505	(53,255)	66.5%
33	PUBLIC RELATIONS	747,325	801,038	651,269	592,234	(59,035)	73.9%
34	COUNCIL SUPPORT SERVICES	480,692	328,067	446,765	267,323	(179,442)	81.5%
35	LEGAL	2,084,436	2,392,609	1,868,283	1,596,148	(272,135)	66.7%
36	MUNICIPAL COURT	2,380,665	2,454,480	2,155,002	2,125,032	(29,970)	86.6%
37	FINANCE	1,965,276	2,129,376	1,765,245	1,692,998	(72,247)	79.5%
38	OFFICE OF BUSINESS OPPORTUNITIES	774,747	770,674	738,610	580,106	(158,504)	75.3%
39	COMMUNITY DEVELOPMENT	362,648	384,443	331,793	333,633	1,840	86.8%
40	DEVELOPMENT SERVICES	3,645,652	3,473,448	3,213,156	2,865,529	(347,627)	82.5%
41	POLICE	47,823,409	42,554,790	41,281,844	39,755,633	(1,526,211)	93.4%
42	EMERGENCY OPERATIONS	581,127	588,367	475,389	463,729	(11,660)	78.8%
43	911 EMERGENCY COMMUNICATIONS	3,101,744	3,021,507	2,738,606	2,705,065	(33,541)	89.5%
44	FIRE	24,672,827	23,484,702	19,955,353	21,081,156	1,125,803	89.8%
45	PARKS & RECREATION	12,907,891	12,766,627	11,161,417	10,169,782	(991,635)	79.7%
46	PUBLIC WORKS	19,994,340	20,228,786	17,789,657	17,091,814	(697,843)	84.5%
47	GENERAL SRVCS/SUPPORT SERVICES	2,085,479	1,412,747	1,578,281	1,363,138	(215,143)	96.5%
48	INFORMATION TECHNOLOGY	4,040,387	3,918,627	3,525,752	3,210,683	(315,069)	81.9%
49	TOTAL DEPARTMENT	132,071,816	125,373,118	113,609,067	109,816,785	(3,792,282)	87.6%
EXPEND. - NON-DEPT. & MISC.							
50	COMMUNITY PROMOTION - AGENCIES	4,690	24,750	0	16,500	16,500	0.0%
52	SOLICITOR & DETENTION	842,297	853,817	717,840	616,609	(101,231)	72.2%
53	HOMELESS SERVICES	983,808	1,043,700	744,956	681,422	(63,534)	65.3%
54	RESERVE	0	493,125	0	0	0	0.0%
55	NON-DEPARTMENTAL & MISC.	31,821	40,000	17,738	26,464	8,726	66.2%
56	OFFICE SPACE LEASE	739,803	258,276	635,265	139,937	(495,328)	54.2%
57	RCES	307,500	(22,000)	250,000	56,680	(193,320)	0.0%
58	CAPITAL LEASE PAYMENT	4,781,467	5,508,754	4,323,122	5,197,721	874,599	94.4%
59	OTHER SERVICES AND CHARGES	7,880	0	(639)	(415)	224	0.0%
60	TOTAL NON-DEPARTMENTAL	7,699,266	8,200,422	6,688,282	6,734,918	46,636	82.1%
61	TOTAL EXPENDITURES	139,771,082	133,573,540	120,297,349	116,551,703	(3,745,646)	87.3%
TRANSFERS OUT							
63	TO OTHER FUNDS	0	0	0	0	0	
64	DEVELOPMENT CORPORATIONS	1,674,294	1,132,266	1,534,770	1,154,632	(380,138)	102.0%
65	TO INTERNAL SERVICE FUNDS	3,877,531	(821,180)	3,032,587	2,589,541	(443,046)	-315.3%
66	TO SPECIAL REVENUES	0	0	0	0	0	0.0%
67	TO DEBT SERVICE	3,668,213	3,395,288	3,362,528	3,112,347	(250,181)	91.7%
68	TO GRANTS	196,422	0	194,542	0	(194,542)	0.0%
69	TO CAPITAL IMPROVEMENTS	0	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	10,916,460	3,939,354	8,124,426	6,856,518	(1,267,907)	174.1%
73							
74	TOTAL GEN FUND EXPEND & TRF	150,687,542	137,512,894	128,421,776	123,408,223	(5,013,553)	89.7%
75							
76	TOTAL SURPLUS (DEFICIT)	5,094,623	0	(17,887,034)	(3,096,811)		

City of Columbia
 General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 May 31, 2021

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL TO BUDGET VARIANCE THRU MAY 2021	% ANNUAL BUDGET
REVENUE						
GENERAL PROPERTY TAX	59,015,129	57,333,994	52,556,168	56,990,020	4,433,852	99.4%
LICENSES AND PERMITS	42,163,401	38,379,287	35,181,015	16,639,406	(18,541,609)	43.4%
FROM OTHER AGENCIES	16,476,135	16,017,801	14,682,986	15,741,281	1,058,295	98.3%
CURRENT SERVICE CHARGES	15,485,490	15,088,203	13,830,853	14,028,794	197,941	93.0%
FINES & FORFEITURES	1,062,800	677,587	621,122	487,863	(133,259)	72.0%
SPECIAL EVENTS	80,300	79,971	73,307	101	(73,206)	0.1%
MISCELLANEOUS REVENUE	145,000	151,441	138,820	202,210	63,390	133.5%
INTEREST ON INVESTMENT	197,500	289,662	265,524	163,682	(101,842)	56.5%
RENTS & SALE OF PROPERTY	397,000	272,215	249,532	251,490	1,958	92.4%
TOTAL REVENUE	135,022,755	128,290,161	117,599,327	105,062,669	(12,536,658)	81.9%
TRANSFERS IN						
FROM CAPITAL LEASE PROCEEDS	0	0	0	7,190,863	7,190,863	0.0%
FROM ACCOMMODATIONS TAX	25,000	25,000	22,917	0	(22,917)	0.0%
FROM HOSPITALITY TAX	2,775,000	1,540,000	1,411,667	1,411,666	(1)	91.7%
FROM GO BOND PROCEEDS	9,250,000	0	0	0	0	0.0%
FROM WATER & SEWER OPERATING	10,514,680	6,189,680	5,673,873	5,673,873	0	91.7%
FROM PARKING FUND	500,000	500,000	458,333	458,333	0	91.7%
FROM OTHER FUNDS	650,000	560,000	513,333	514,007	674	91.8%
UN-APPROPRIATED SURPLUS	3,619,497	408,053	374,049	0	(374,049)	0.0%
TOTAL TRANSFERS IN	27,334,177	9,222,732	8,454,173	15,248,742	6,794,568	165.3%
TOTAL GEN FUND REV & TRF	162,356,932	137,512,894	126,053,500	120,311,412	(5,742,089)	87.5%
EXPENDITURES - DEPARTMENTS						
LEGISLATIVE - MAYOR & CITY COUNCIL	813,360	764,790	701,057	602,808	(98,249)	78.8%
ADMINISTRATION - CITY MANAGER	896,621	882,123	808,614	809,936	1,322	91.8%
ADMINISTRATION - GOV'T AFFAIRS	302,173	257,165	235,735	255,302	19,567	99.3%
ADMINISTRATION - ACM OPERATION	499,898	494,474	453,269	459,924	6,655	93.0%
ADMINISTRATION - ACM-CFO	244,127	243,722	223,416	178,134	(45,282)	73.1%
ADMINISTRATION - SR. ASSISTANT CM	293,028	364,545	334,167	310,954	(23,213)	85.3%
HUMAN RESOURCES	1,159,262	1,105,024	1,012,939	939,219	(73,720)	85.0%
BUDGET & PROG MGMT OFFICE	633,845	550,987	505,075	366,505	(138,570)	66.5%
PUBLIC RELATIONS	859,953	801,038	734,286	592,234	(142,052)	73.9%
COUNCIL SUPPORT SERVICES	448,752	328,067	300,731	267,323	(33,408)	81.5%
LEGAL	2,401,982	2,392,609	2,193,227	1,596,148	(597,079)	66.7%
MUNICIPAL COURT	2,693,714	2,454,480	2,249,942	2,125,032	(124,910)	86.6%
FINANCE	2,208,747	2,129,376	1,951,932	1,692,998	(258,934)	79.5%
OFFICE OF BUSINESS OPPORTUNITIES	1,076,846	770,674	706,452	580,106	(126,346)	75.3%
COMMUNITY DEVELOPMENT	395,485	384,443	352,407	333,633	(18,774)	86.8%
DEVELOPMENT SERVICES	3,910,245	3,473,448	3,183,992	2,865,529	(318,463)	82.5%
POLICE	47,795,664	42,554,790	39,008,562	39,755,633	747,071	93.4%
EMERGENCY OPERATIONS	601,167	588,367	539,338	463,729	(75,609)	78.8%
911 EMERGENCY COMMUNICATIONS	3,205,401	3,021,507	2,769,720	2,705,065	(64,655)	89.5%
FIRE	25,871,061	23,484,702	21,527,649	21,081,156	(446,493)	89.8%
PARKS & RECREATION	14,274,769	12,766,627	11,702,748	10,169,782	(1,532,966)	79.7%
PUBLIC WORKS	21,091,246	20,228,786	18,543,071	17,091,814	(1,451,257)	84.5%
GENERAL SRVCS/SUPPORT SERVICES	2,500,312	1,412,747	1,295,016	1,363,138	68,122	96.5%
INFORMATION TECHNOLOGY	4,356,780	3,918,627	3,592,076	3,210,683	(381,393)	81.9%
TOTAL DEPARTMENT	138,534,438	125,373,118	114,925,421	109,816,785	(5,108,636)	87.6%
EXPEND. - NON-DEPT. & MISC.						
COMMUNITY PROMOTION - AGENCY	49,500	24,750	22,688	16,500	(6,188)	0.0%
SOLICITOR'S OFFICE	953,817	853,817	782,665	616,609	(166,056)	72.2%
HOMELESS SERVICES	1,055,291	1,043,700	956,725	681,422	(275,303)	65.3%
ECONOMIC DEVELOPMENT RESERVE	0	493,125	0	0	0	0.0%
NON-DEPARTMENTAL & MISC.	40,000	40,000	236,753	26,464	(210,289)	66.2%
OFFICE SPACE LEASE	640,000	258,276	0	139,937	139,937	54.2%
RCS	700,500	(22,000)	(20,167)	56,680	76,847	0.0%
CAPITAL LEASE PAYMENT	5,420,797	5,508,754	5,049,692	5,197,721	148,029	94.4%
TUITION REIMBURSEMENT	0	0	36,667	0	0	0.0%
Reserve	3,150,000	0	452,031	(415)	(452,446)	0.0%
TOTAL NON-DEPARTMENTAL	12,009,905	8,200,422	7,517,054	6,734,918	(782,136)	82.1%
TOTAL EXPENDITURES	150,544,343	133,573,540	122,442,475	116,551,703	(5,890,772)	87.3%
TRANSFERS OUT						
TO OTHER FUNDS						
DEVELOPMENT CORPORATIONS	1,661,711	1,132,266	1,037,907	1,154,632	116,725	102.0%
TO INTERNAL SERVICE FUNDS	4,472,665	(821,180)	(539,185)	2,589,541	3,128,726	-315.3%
TO SPECIAL REVENUES	0	0	0	0	0	0.0%
TO DEBT SERVICE	3,668,213	3,395,288	3,112,348	3,112,347	(1)	91.7%
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	3,939,354	3,611,073	6,856,518	3,245,450	174.1%
TOTAL GEN FUND EXPEND & TRF	162,356,932	137,512,894	126,053,548	123,408,223	(2,645,325)	89.7%
TOTAL SURPLUS (DEFICIT)	0	0	(48)	(3,096,811)		

City of Columbia

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

As of 05/31/21

UNAUDITED

	BUDGET CURRENT YEAR FY 2020/2021	ACTUAL PRIOR YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 TAXES	7,140,777	9,834,517	9,903,863	69,346	138.7%
2 LICENSE AND PERMITS	0	0	0	0	0.0%
3 INTEREST	25,000	20,409	15,869	(4,540)	63.5%
4 MISCELLANEOUS REVENUES	0	0	0		
5 UNAPPROPRIATED SURPLUS	391,144	0	0	0	0.0%
6 TOTAL HOSP FUND REVENUE	7,556,921	9,854,926	9,919,732	64,806	131.3%
EXPEND. - NON-DEPT & MISC.					
9 CITY COUNCIL LINE ITEM AG.	1,731,307	1,732,674	1,411,550	(321,124)	81.5%
10 HOSPITALITY TAX	7,981	1,584,564	6,981	(1,577,583)	87.5%
11 SUPPLIES	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	1,285,838	75,000	646,847	(571,847)	50.3%
OTHER SERVICE & CHARGES	0	0	0		0.0%
12 TOTAL NON-DEPARTMENTAL	3,025,126	3,392,238	2,065,378	(2,470,554)	68.3%
13 TOTAL EXPENDITURES	3,025,126	3,392,238	2,065,378	1,326,860	68.3%
TRANSFERS OUT					
15 TO GENERAL FUND	4,531,795	5,361,307	2,928,945	(2,432,362)	64.6%
16 TO DEBT SERVICE	0	165,985	1,411,667	1,245,682	0.0%
17 TO CAPITAL PROJECT FUND	0	0	0	0	
18 TOTAL TRANSFERS OUT	4,531,795	5,527,292	4,340,612	(1,186,680)	95.8%
20 TOTAL HOSP FUND EXP & TRF	7,556,921	8,919,530	6,405,990	2,513,540	84.8%
23 TOTAL SURPLUS (DEFICIT)	-	935,396	3,513,742		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 05/31/21

UNAUDITED

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/2021	BUDGET CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL TO BUDGET VARIANCE THRU MAY 2021	% ANNUAL BUDGET
REVENUE						
1 TAXES	11,178,972	7,140,777	6,545,713	9,903,863	3,358,150	138.7%
2 INTEREST				0		
3 INTEREST	0	25,000	22,917	15,869	(7,048)	63.5%
MISCELLANEOUS REVENUES	0	0	0	0		
4 UNAPPROPRIATED SURPLUS	177,743	391,144	358,549	0	(358,549)	0.0%
5 TOTAL HOSP FUND REVENUE	11,356,715	7,556,921	6,927,179	9,919,732	2,992,553	131.3%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,746,044	1,731,307	1,587,032	1,411,550	(175,482)	81.5%
9 HOSPITALITY TAX	2,503,598	7,981	7,317	6,981	(336)	87.5%
10 SUPPLIES/ OTHER CHARGES	117,807	0	0	0	0	0.0%
13 HOSPITALITY TAX - ALLOCATION	300,800	1,285,838	1,178,684	646,847	531,837	50.3%
11 TOTAL NON-DEPARTMENTAL	5,668,249	3,025,126	2,773,033	2,065,378	356,019	68.3%
12 TOTAL EXPENDITURES	5,668,249	3,025,126	2,773,033	2,065,378	707,655	68.3%
TRANSFERS OUT						
14 TO GENERAL FUND	2,775,000	4,531,795	4,154,145	2,928,945	(1,225,200)	64.6%
15 TO DEBT SERVICE	2,913,466	0	0	1,411,667	1,411,667	0.0%
16 TO CAPITAL PROJECT FUND	0	0	0	0		
16 TOTAL TRANSFERS OUT	5,688,466	4,531,795	4,154,146	4,340,612	186,467	95.8%
18 TOTAL HOSP FUND EXP & TRF	11,356,715	7,556,921	6,927,179	6,405,990	521,189	84.8%
19						
20						
21 TOTAL SURPLUS (DEFICIT)	-	-	(0)	3,513,742		

City of Columbia
 Parking Summary - Revenue and Expenditures - Current to Prior Year Variance
 As of 5/31/21

UNAUDITED

	BUDGET CURRENT YEAR FY 2020/21	ACTUAL PRIOR YEAR THRU MAY 2020	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE					
1 CURRENT SERVICE CHARGES	5,895,650	5,694,012	4,384,821	(1,309,191)	74.4%
2 FINES & FORFEITURES	1,601,000	905,095	1,572,901	667,806	98.2%
3 MISCELLANEOUS REVENUE	0	280	0	(280)	0.0%
4 INTEREST ON INVESTMENT	120,200	69,300	35,606	(33,694)	29.6%
5 RENTS & SALE OF PROPERTY	110,400	448,615	109,755	(338,860)	99.4%
REIMBURSEMENTS	0	0	14,468	14,468	0.0%
6 UNAPPROPRIATED SURPLUS	0	0	0	0	0.0%
7 TOTAL REVENUE	7,727,250	7,117,302	6,117,551	(999,751)	79.2%
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	7,727,250	7,117,302	6,117,551	(999,751)	79.2%
EXPENDITURES - DEPARTMENTS					
17 FINANCE	110,466	91,325	94,204	2,879	85.3%
18 PUBLIC WORKS	94,484	91,916	75,622	(16,294)	80.0%
19 PARKING OPERATIONS	2,613,186	2,434,089	2,282,156	(151,933)	87.3%
20 PARKING FACILITIES	1,302,048	971,216	992,884	21,668	76.3%
21 PARKING ADMINISTRATION	0	0	0	0	0.0%
22 TOTAL DEPARTMENT	4,120,184	3,588,546	3,444,866	(143,680)	83.6%
EXPEND. - NON-DEPART & MISC.					
25 DEBT SERVICE	2,706,746	1,395,692	1,359,004	(36,688)	50.2%
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	1,417,789	1,359,004	(58,785)	50.1%
33 TOTAL EXPENDITURES	6,835,250	5,006,335	4,803,870	(202,465)	70.3%
TRANSFERS OUT					
36 TO GENERAL FUND	500,000	458,333	458,333	0	91.7%
37 TO PARKING PROJECTS	0	596,543	0	(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	0	18,333	18,333	91.7%
43 TO PURCHASING	20,000	20,687	38,201	17,514	191.0%
44 TO CAPITAL REPLACEMENT	0	0	0	0	0.0%
45 TO TORT	45,000	0	41,250	41,250	91.7%
46 TOTAL TRANSFERS OUT	892,000	1,356,980	837,534	(519,446)	93.89%
48 TOTAL PARKING EXP & TRF	7,727,250	6,363,315	5,641,404	(721,911)	73.0%
50 TOTAL SURPLUS (DEFICIT)	0	753,987	476,147		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 5/31/21

UNAUDITED

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL TO BUDGET VARIANCE THRU MAY 2021	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	6,815,150	5,895,650	5,404,348	4,384,821	(1,019,527)	74.4%
2	FINES & FORFEITURES	1,723,423	1,601,000	1,467,584	1,572,901	105,317	98.2%
3	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	120,200	120,200	110,184	35,606	(74,578)	29.6%
5	RENTS & SALE OF PROPERTY	103,400	110,400	101,200	109,755	8,555	99.4%
6	UNAPPROPRIATED SURPLUS	113,563	0	0	14,468	14,468	0.0%
7	TOTAL REVENUE	8,875,736	7,727,250	7,083,316	6,117,551	(965,765)	79.2%
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	8,875,736	7,727,250	7,083,316	6,117,551	(965,765)	79.2%
15							
16	EXPENDITURES - DEPARTMENTS						
17	FINANCE	105,082	110,466	101,262	94,204	(7,058)	85.3%
18	PUBLIC WORKS	100,669	94,484	86,611	75,622	(10,989)	80.0%
19	PARKING OPERATIONS	1,806,048	2,613,186	2,395,421	2,282,156	(113,265)	87.3%
20	PARKING FACILITIES	3,087,964	1,302,048	1,193,546	992,884	(200,662)	76.3%
21	PARKING ADMINISTRATION	0	0	0	0	0	0.0%
22	TOTAL DEPARTMENT	5,099,763	4,120,184	3,776,840	3,444,866	(331,974)	83.6%
23							
24	EXPEND. - NON-DEPART & MISC.						
25	DEBT SERVICE	2,706,959	2,706,746	2,481,184	1,359,004	(1,122,180)	50.2%
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	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	3,043	0	(3,043)	0.0%
31	NON DEPARTMENTAL BAD DEBT	0	0	0	0	0	0.0%
32	TOTAL NON-DEPARTMENTAL	2,883,973	2,715,066	2,488,810	1,359,004	(1,129,806)	50.1%
33	TOTAL EXPENDITURES	7,983,736	6,835,250	6,265,650	4,803,870	(1,461,780)	70.3%
34							
35	TRANSFERS OUT						
36	TO GENERAL FUND	500,000	500,000	458,333	458,333	0	91.7%
37	TO PARKING PROJECTS	0	0	0	0	0	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	18,333	0	91.7%
43	TO PURCHASING	20,000	20,000	18,333	38,201	19,868	191.0%
44	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
45	TO TORT	45,000	45,000	41,250	41,250	0	91.7%
46	TOTAL TRANSFERS OUT	892,000	892,000	817,666	837,534	19,868	93.9%
47							
48	TOTAL PARKING EXP & TRF	8,875,736	7,727,250	7,083,316	5,641,404	(1,441,912)	73.0%
49							
50	TOTAL SURPLUS (DEFICIT)	0	0	0	476,147		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 05/31/2021

		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 MAY 2020	THRU MAY 2021	VARIANCE	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	826,325		784,019	1,045,575	261,556	0.0%
2	CHARGES FOR SERVICES	162,047,077	163,595,341	146,694,051	145,971,443	(722,608)	89.2%
3	FINES & FORFEITURES	1,320,836	656,500	1,119,628	2,852,363	1,732,735	434.5%
4	MISCELLANEOUS REVENUE	73,628	27,705	35,968	0	(35,968)	0.0%
5	INTEREST REVENUES	6,495,347	4,240,557	4,363,355	1,571,984	(2,791,371)	37.1%
6	RENTS & SALE OF PROPERTY	(457)	162,328	345,434	(164,821)	(510,255)	-101.5%
7	REIMBURSEMENTS	215,548	0	0	217,078	217,078	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	153,342,455	151,493,622	(1,848,833)	85.4%
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	153,342,455	151,493,622	(1,848,833)	85.4%
16							
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	5,587,132	6,762,257	4,946,340	4,988,329	41,989	73.8%
19	FINANCE	1,826,976	2,086,196	1,437,728	2,079,757	642,029	99.7%
20	ECONOMIC & COMM DEV	1,055,165	1,337,052	895,172	1,069,389	174,217	80.0%
21	POLICE	1,034,421	1,372,395	814,149	920,597	106,448	67.1%
22	FIRE	565,500	639,756	490,824	492,838	2,014	77.0%
23	PUBLIC WORKS	876,053	2,041,692	1,002,553	639,980	(362,573)	31.3%
24	GENERAL SERVICES	1,771,794	2,515,706	1,563,058	1,657,774	94,716	65.9%
25	INFORMATION TECHNOLOGY	509,918	758,354	366,103	376,892	10,789	49.7%
26	ENGINEERING:ADMINISTRATION	1,247,010	1,932,302	1,119,853	1,372,082	252,229	71.0%
27	ENGINEERING:GENERAL SERVICES	769,707	1,426,770	666,107	859,918	193,811	60.3%
28	WATER SYSTEMS IMPROVEMENTS	4,576,223	6,465,149	3,359,050	4,250,697	891,647	65.7%
29	WASTEWATER SYSTEMS IMPROVEMENTS	4,479,564	7,540,206	3,254,904	3,091,466	(163,438)	41.0%
30	TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	238	238	0.0%
31	REAL ESTATE WATER	366,175	607,308	314,543	303,724	(10,819)	50.0%
32	REAL ESTATE WASTE	333,106	458,597	297,735	289,247	(8,488)	63.1%
33	UTILITIES ADMINISTRATION	853,736	1,298,987	769,139	757,339	(11,800)	58.3%
34	METER READING	2,492,530	2,604,634	2,250,692	2,006,593	(244,099)	77.0%
35	WATER DISTRIBUTION & MAINTENANCE	10,026,443	15,240,245	9,422,441	9,052,828	(369,613)	59.4%
36	WASTEWATER MAINTENANCE	10,863,497	15,997,916	9,553,175	11,907,423	2,354,248	74.4%
37	COLUMBIA CANAL WTP	6,544,994	7,945,039	5,327,754	5,612,319	284,565	70.6%
38	LAKE MURRAY WTP	7,081,006	8,163,332	5,544,468	6,204,872	660,404	76.0%
39	METRO WWTP	13,216,507	19,279,408	12,560,772	11,903,296	(657,476)	61.7%
40	WATER COMPLIANCE	755,176	1,123,867	626,384	730,194	103,810	65.0%
41	WASTEWATER COMPLIANCE	850,605	1,436,595	684,401	840,253	155,852	58.5%
42	WATER/SEWER IMPROVEMENTS	9,809,491	0	687,832	2,255,262	1,567,430	0.0%
43	TOTAL DEPARTMENT	87,492,729	109,033,763	67,955,177	73,663,307	5,708,130	67.6%
44	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	10,707,776	41,946,034	8,345,738	25,267,788	16,922,050	60.2%
46	DEPRECIATION	40,316,022	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	2,412	35,000	2,412	4,000	1,588	11.4%
48	TECHNOLOGY CONTINGENCY	357,480	1,200,000	330,504	308,055	(22,449)	25.7%
49	EMPLOYEE TRAINING	0	50,000	0	25,000	25,000	50.0%
50	SPECIAL PROJECTS	50,000	0	50,000	0	0	0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	53,500	0	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	8,782,983	25,658,343	16,925,360	57.8%
58							
59	TOTAL EXPENDITURES	146,726,940	153,430,541	76,738,160	99,321,650	22,633,490	64.7%
60							
TRANSFERS OUT							
62	TO GENERAL FUND	10,514,680	6,189,680	3,840,540	5,673,873	1,833,333	91.7%
63	TO WATER/SEWER IMPROVEMENTS	0	14,500,000	0	0	0	0.0%
64	TO RISK MANAGEMENT	0	630,000	0	577,500	577,500	91.7%
65	TO GENERAL TORT	250,000	250,000	0	0	0	0.0%
66	TO WORKER'S COMP	0	630,000	0	577,500	577,500	91.7%
67	TO CENTRAL STORES	250,000	250,000	229,167	229,167	0	91.7%
68	TO GEN ADM INFO TECH	732,267	500,000	458,333	458,333	0	91.7%
69	TO PURCHASING	1,634,606	1,000,000	1,299,120	1,444,259	145,139	144.4%
70	TOTAL TRANSFERS OUT	13,381,553	23,949,680	5,827,160	8,960,632	3,133,472	37.4%
71							
72	TOTAL WATER/SEWER EXP & TRF	160,108,493	177,380,221	82,565,320	108,282,282	25,766,962	61.0%
73							
74							
75	TOTAL SURPLUS (DEFICIT)	17,827,916	(5)	70,777,135	43,211,340		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 05/31/2021

UNAUDITED

	BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL TO BUDGE VARIANCE THRU MAY 2021	% ANNUAL BUDGET
REVENUE						
1 INTERGOVERNMENTAL REVENUES	0	0	0	1,045,575	1,045,575	0.0%
2 CHARGES FOR SERVICES	162,385,888	163,595,341	149,962,396	145,971,443	(3,990,953)	89.2%
3 FINES & FORFEITURES	656,500	656,500	601,792	2,852,363	2,250,571	434.5%
4 MISCELLANEOUS REVENUE	27,705	27,705	25,396	0	(25,396)	0.0%
5 INTEREST REVENUES	3,964,600	4,240,557	3,887,177	1,571,984	(2,315,193)	37.1%
6 RENTS & SALE OF PROPERTY	162,328	162,328	148,801	(164,821)	(313,622)	-101.5%
7 REIMBURSEMENTS	0	0	0	217,078	217,078	0.0%
8 CONTRIBUTIONS	0	0	0	0	0	0.0%
9 UNAPPROPRIATED SURPLUS	9,037,996	8,697,785	7,972,970	0	(7,972,970)	0.0%
10 TOTAL REVENUE	176,235,017	177,380,216	162,598,531	151,493,622	(11,104,909)	85.4%
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	162,598,531	151,493,622	(11,104,909)	85.4%
EXPENDITURES - DEPARTMENTS						
18 CENTRAL ADMINISTRATION	6,352,161	6,762,257	6,198,736	4,988,329	(1,210,407)	73.8%
19 FINANCE	2,089,810	2,086,196	1,912,346	2,079,757	167,411	99.7%
20 ECONOMIC & COMM DEV	1,417,746	1,337,052	1,225,631	1,069,389	(156,242)	80.0%
21 POLICE	1,427,538	1,372,395	1,258,029	920,597	(337,432)	67.1%
22 FIRE	626,617	639,756	586,443	492,838	(93,605)	77.0%
23 PUBLIC WORKS	1,866,706	2,041,692	1,871,551	639,980	(1,231,571)	31.3%
24 GENERAL SERVICES	2,489,344	2,515,706	2,306,064	1,657,774	(648,290)	65.9%
25 INFORMATION TECHNOLOGY	660,635	758,354	695,158	376,892	(318,266)	49.7%
26 ENGINEERING:ADMINISTRATION	1,655,037	1,932,302	1,771,277	1,372,082	(399,195)	71.0%
27 ENGINEERING:GENERAL SERVICES	1,844,781	1,426,770	1,307,873	859,918	(447,955)	60.3%
28 WATER SYSTEMS IMPROVEMENTS	9,325,667	6,465,149	5,926,387	4,250,697	(1,675,690)	65.7%
29 WASTEWATER SYSTEMS IMPROVEMENTS	6,285,131	7,540,206	6,911,856	3,091,466	(3,820,390)	41.0%
30 TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	238	238	0.0%
31 REAL ESTATE WATER	580,429	607,308	556,699	303,724	(252,975)	50.0%
32 REAL ESTATE WASTE	451,683	458,597	420,381	289,247	(131,134)	63.1%
33 UTILITIES ADMINISTRATION	1,403,485	1,298,987	1,190,738	757,339	(433,399)	58.3%
34 METER READING	2,389,800	2,604,634	2,387,581	2,006,593	(380,988)	77.0%
35 WATER DISTRIBUTION & MAINTENANCE	13,271,750	15,240,245	13,970,225	9,052,828	(4,917,397)	59.4%
36 WASTEWATER MAINTENANCE	13,162,336	15,997,916	14,664,756	11,907,423	(2,757,333)	74.4%
37 COLUMBIA CANAL WTP	7,364,810	7,945,039	7,282,952	5,612,319	(1,670,633)	70.6%
38 LAKE MURRAY WTP	7,849,483	8,163,332	7,483,054	6,204,872	(1,278,182)	76.0%
39 METRO WWTP	18,901,942	19,279,408	17,672,791	11,903,296	(5,769,495)	61.7%
40 WATER COMPLIANCE	907,018	1,123,867	1,030,211	730,194	(300,017)	65.0%
41 WASTEWATER COMPLIANCE	1,441,458	1,436,595	1,316,879	840,253	(476,626)	58.5%
42 WATER/SEWER IMPROVEMENTS	0	0	0	2,255,262	2,255,262	0.0%
43 TOTAL DEPARTMENT	103,765,367	109,033,763	99,947,616	73,663,307	(26,284,309)	67.6%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45 DEBT SERVICE	37,525,517	41,946,034	38,450,531	25,267,788	(13,182,743)	60.2%
46 DEPRECIATION	0	0	0	0	0	0.0%
47 TUITION REIMBURSEMENT	35,000	35,000	32,083	4,000	(28,083)	11.4%
48 TECHNOLOGY CONTINGENCY	1,001,015	1,200,000	1,100,000	308,055	(791,945)	25.7%
49 EMPLOYEE TRAINING	0	50,000	45,833	25,000	(20,833)	50.0%
50 SPECIAL PROJECTS	50,000	0	0	0	0	0.0%
51 ECONOMIC DEVELOPMENT SPECIAL PROJECTS	78,500	78,500	71,958	53,500	(18,458)	68.2%
52 RESERVE	8,718,000	1,087,244	996,640	0	(996,640)	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	40,697,047	25,658,343	(15,038,704)	57.8%
59 TOTAL EXPENDITURES	151,968,727	153,430,541	140,644,663	99,321,650	(41,323,013)	64.7%
TRANSFERS OUT						
62 TO GENERAL FUND	10,514,680	6,189,680	5,673,873	5,673,873	(0)	91.7%
63 TO WATER/SEWER IMPROVEMENTS	11,121,611	14,500,000	13,291,667	0	(13,291,667)	0.0%
64 TO RISK MANAGEMENT	0	630,000	577,500	577,500	0	91.7%
65 TO GENERAL TORT	250,000	250,000	229,167	0	(229,167)	0.0%
66 TO WORKER'S COMP	630,000	630,000	577,500	577,500	0	91.7%
67 TO CENTRAL STORES	250,000	250,000	229,167	229,167	0	91.7%
68 TO GEN ADM INFO TECH	500,000	500,000	458,333	458,333	(0)	91.7%
69 TO PURCHASING	1,000,000	1,000,000	916,667	1,444,259	527,592	144.4%
70 TOTAL TRANSFERS OUT	24,266,291	23,949,680	21,953,873	8,960,632	(12,993,241)	37.4%
72 TOTAL WATER/SEWER EXP & TRF	176,235,018	177,380,221	162,598,536	108,282,282	(54,316,254)	61.0%
75 TOTAL SURPLUS (DEFICIT)	(1)	(5)	(5)	43,211,340		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 05/31/2021

		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 MAY 2020	THRU MAY 2021	VARIANCE	
<u>REVENUE</u>							
1	CHARGES FOR SERVICES	15,476,995	14,023,299	14,056,720	14,227,580	170,860	101.5%
2	FINES AND FORFEITURES	0	0	0	2,000	2,000	0.0%
3	INTEREST REVENUES	1,356,631	0	1,022,010	344,908	(677,102)	0.0%
4	RENTS & SALE OF PROPERTY	14,750	0	14,750	118,070	103,320	0.0%
5	INTERGOVERNMENTAL REVENUES	1,687,197	0	1,457,931	92,670	(1,365,261)	0.0%
6	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
7	REIMBURSEMENTS	16,261	0	0	15,052	15,052	0.0%
8	TOTAL REVENUE	18,551,834	14,023,299	16,551,411	14,800,280	(1,751,131)	105.5%
9	<u>TRANSFERS IN</u>						
10	TOTAL TRANSFERS IN	405,397	0	0	0	0	0.0%
11							
12	TOTAL STORMWATER REV & TRF	18,957,231	14,023,299	16,551,411	14,800,280	(1,751,131)	105.5%
13							
14	<u>EXPENDITURES - DEPARTMENTS</u>						
15	STREETS:STORM DRAIN MAINTENANCE	1,452,304	3,110,065	1,384,929	1,893,749	508,820	60.9%
16	SOLID WASTE STREET SWEEPING	881,696	1,689,121	1,091,932	1,074,512	(17,420)	63.6%
17	STORM WATER:ENGINEERING	1,960,127	2,897,363	1,468,312	1,444,102	(24,210)	49.8%
18	REAL ESTATE STORM WATER	136,620	192,602	121,840	122,951	1,111	63.8%
19	STORM DRAIN MAINTENANCE	2,639,985	0	0	423,328	423,328	0.0%
20	PROPERTY ACQUISITION	383	0	383	205,350	204,967	0.0%
21	TOTAL DEPARTMENT	7,071,115	7,889,151	4,067,396	5,163,992	1,096,596	65.5%
22	<u>EXPENDITURES - NON-DEPARTMENTAL & MISC.</u>						
23	DEBT SERVICE	1,705,395	2,490,250	1,567,520	1,511,724	(55,796)	60.7%
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	1,567,520	1,511,724	(55,796)	33.5%
31							
32	TOTAL EXPENDITURES	10,477,193	12,408,420	5,634,916	6,675,716	1,040,800	53.8%
33							
34	<u>TRANSFERS OUT</u>						
35	TO GENERAL FUND	560,000	560,000	513,333	513,333	0	91.7%
36	TO STORM WATER IMPROVEMENTS	0	1,054,879	0	0	0	0.0%
37	TO GENERAL TORT	0	0	0	229,167	229,167	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	513,333	742,500	229,167	46.0%
40							
41	TOTAL STORMWATER EXP & TRF	11,054,080	14,023,299	6,148,249	7,418,216	1,269,967	52.9%
42							
43							
44	TOTAL SURPLUS (DEFICIT)	7,903,151	0	10,403,162	7,382,064		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 05/31/2021

		UNAUDITED					
		BUDGET PRIOR YEAR FY 2019/20	BUDGET CURRENT YEAR FY 2020/21	BUDGET CURRENT YEAR THRU MAY 2021	ACTUAL CURRENT YEAR THRU MAY 2021	ACTUAL TO BUDGET VARIANCE THRU MAY 2021	% ANNUAL BUDGET
REVENUE							
1	CHARGES FOR SERVICES	14,023,299	14,023,299	12,854,691	14,227,580	1,372,889	101.5%
2	FINES AND FORFEITURES				2,000	2,000	0.0%
3	INTEREST REVENUES	346,800	0	0	344,908	344,908	0.0%
4	RENTS & SALE OF PROPERTY	0	0	0	118,070	118,070	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	15,052	15,052	0.0%
8	TOTAL REVENUE	14,453,315	14,023,299	12,854,691	14,800,280	1,945,589	105.5%
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	12,854,691	14,800,280	1,945,589	105.5%
EXPENDITURES - DEPARTMENTS							
15	STREETS:STORM DRAIN MAINTENANCE	2,894,555	3,110,065	2,850,893	1,893,749	(957,144)	60.9%
16	SOLID WASTE STREET SWEEPING	1,479,003	1,689,121	1,548,361	1,074,512	(473,849)	63.6%
17	STORM WATER:ENGINEERING	3,076,488	2,897,363	2,655,916	1,444,102	(1,211,814)	49.8%
18	REAL ESTATE STORM WATER	186,264	192,602	176,552	122,951	(53,601)	63.8%
19	STORM DRAIN MAINTENANCE	0	0	0	423,328	423,328	0.0%
20	PROPERTY ACQUISITION	0	0	0	205,350	205,350	0.0%
21	TOTAL DEPARTMENT	7,636,310	7,889,151	7,231,722	5,163,992	(2,067,730)	65.5%
22	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
23	DEBT SERVICE	0	2,490,250	2,282,729	1,511,724	(771,005)	60.7%
24	DEPRECIATION	0	0	0	0	0	0.0%
25	RESERVE	2,029,019	2,029,019	1,859,934	0	(1,859,934)	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	4,142,663	1,511,724	(2,630,939)	33.5%
32	TOTAL EXPENDITURES	12,158,315	12,408,420	11,374,385	6,675,716	(4,698,669)	53.8%
TRANSFERS OUT							
35	TO GENERAL FUND	560,000	560,000	513,333	513,333	(0)	91.7%
36	TO STORM WATER IMPROVEMENTS	1,735,000	1,054,879	966,972	0	(966,972)	0.0%
37	TO GENERAL TORT				229,167	229,167	0.0%
38	TO GEN ADM INFO TECH	0			0	0	0.0%
39	TOTAL TRANSFERS OUT	2,295,000	1,614,879	1,480,306	742,500	(737,806)	46.0%
41	TOTAL STORMWATER EXP & TRF	14,453,315	14,023,299	12,854,691	7,418,216	(5,436,475)	52.9%
44	TOTAL SURPLUS (DEFICIT)	0	0	0	7,382,064		

City of Columbia: Monthly Budget Report Through 5/31/2021

203 - Accommodations Tax: Revenue

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected
Intergovernmental Revenues	2,686,160	2,462,314	1,913,533	(548,781)	77.7	1,472,056	1,349,385	1,143,182	(206,203)	84.7
Interest Revenues	0	0	2,717	2,717	0.0	0	0	1,089	1,089	0.0
Accommodations Tax Total:	2,686,160	2,462,314	1,916,250	(546,064)	77.8	1,472,056	1,349,385	1,144,271	(205,114)	84.7

203 - Accommodations Tax: Expenditure

	FY 2019-2020					FY 2020-2021				
	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	86,102	78,927	0	78,927	0.0	0	0	0	0	0.0
Community Promotions	2,442,000	2,238,500	1,728,129	510,371	77.2	1,374,703	1,260,144	784,249	475,895	62.2
Total Accomodation Tax Request	2,528,102	2,317,427	1,728,129	589,298	74.5	1,374,703	1,260,144	784,249	475,895	62.2
Supplies	19,258	17,653	2,278	15,375	12.9	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	104,317	67,850	36,467	65.0	72,353	66,323	67,905	(1,582)	102.3
Total Accommodations Tax 5% Gen Fund	133,058	121,970	70,128	51,842	57.4	72,353	66,323	71,572	(5,249)	107.9
Non-Departmental	2,661,160	2,439,397	1,798,257	641,140	73.7	1,447,056	1,326,467	855,821	470,646	64.5
Interfund Transfer										
Transfers	25,000	22,917	22,917	0	100.0	25,000	22,917	0	22,917	0.0
Total Transfers	25,000	22,917	22,917	0	100.0	25,000	22,917	0	22,917	0.0
Interfund Transfer	25,000	22,917	22,917	0	100.0	25,000	22,917	0	22,917	0.0
Accommodations Tax Total:	2,686,160	2,462,314	1,821,174	641,140	73.9	1,472,056	1,349,384	855,821	493,563	63.4

City of Columbia: Monthly Budget Report Through 5/31/2021

208 - County Services: Revenue

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected	Working Budget	Thru May Budget	Thru May Collected	Variance	% Collected
Intergovernmental Revenues	24,487,989	22,447,326	22,481,364	34,038	100.1	0	0	24,487,989	24,487,989	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	3,666	0	(3,666)	0.0	0	0	0	0	0.0
Reimbursements	0	0	0	0	0.0	0	0	134,279	134,279	0.0
County Services Total:	24,491,989	22,450,992	22,484,435	33,443	100.1	0	0	24,623,115	24,623,115	0.0

208 - County Services: Expenditure

	FY 2019-2020					FY 2020-2021				
	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										
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	2,640,979	2,485,456	155,523	94.1	2,884,245	2,643,892	2,517,891	126,001	95.2
Supplies	55,108	50,518	48,258	2,260	95.5	36,225	33,208	22,424	10,784	67.5
Other Services and Charges	249,592	228,791	204,435	24,356	89.3	197,850	181,365	196,376	(15,011)	108.2
Total County Emergency Center	3,185,768	2,920,288	2,738,149	182,139	93.7	3,118,320	2,858,465	2,736,691	121,774	95.7
Emergency Communications	3,185,768	2,920,288	2,738,149	182,139	93.7	3,118,320	2,858,465	2,736,691	121,774	95.7
Fire Department										
Personnel Services	94,652	86,763	1,764,940	(1,678,177)	2,034.2	1,908,160	1,749,146	1,707,208	41,938	97.6
Supplies	1,226,300	1,124,105	426,815	697,290	37.9	856,868	785,461	358,966	426,495	45.7
Other Services and Charges	353,371	323,923	102,498	221,425	31.6	167,767	153,786	90,524	63,262	58.8
Total Fire: Administration	1,674,323	1,534,791	2,294,253	(759,462)	149.4	2,932,795	2,688,393	2,156,698	531,695	80.2
Personnel Services	3,576,184	3,278,170	1,161,850	2,116,320	35.4	2,784,096	2,552,088	1,156,874	1,395,214	45.3
Other Services and Charges	0	0	204	(204)	0.0	0	0	210	(210)	0.0
Total Station 1/HQ	3,576,184	3,278,170	1,162,054	2,116,116	35.4	2,784,096	2,552,088	1,157,084	1,395,004	45.3

City of Columbia: Monthly Budget Report Through 5/31/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	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	19,950	18,288	13,707	4,581	74.9	19,445	17,825	16,194	1,631	90.8
Total Dentsville Station 14	1,932,462	1,771,425	1,739,511	31,914	98.1	1,903,938	1,745,276	1,862,426	(117,150)	106.7
Supplies	800	733	359	374	48.9	1,000	917	207	710	22.5
Other Services and Charges	3,000	2,750	2,634	116	95.7	5,000	4,583	2,788	1,795	60.8
Total Cedar Creek Station 15	3,800	3,483	2,993	490	85.9	6,000	5,500	2,995	2,505	54.4
Personnel Services	461,052	422,632	460,539	(37,907)	108.9	473,613	434,147	479,833	(45,686)	110.5
Supplies	7,000	6,417	4,366	2,051	68.0	5,500	5,042	3,722	1,320	73.8
Other Services and Charges	14,275	13,085	9,718	3,367	74.2	14,625	13,406	10,719	2,687	79.9
Total Upper Richland Station 17	482,327	442,134	474,623	(32,489)	107.3	493,738	452,595	494,274	(41,679)	109.2
Personnel Services	475,162	435,566	438,902	(3,336)	100.7	444,225	407,207	438,532	(31,325)	107.6
Supplies	7,500	6,875	859	6,016	12.4	4,000	3,667	56	3,611	1.5
Other Services and Charges	17,920	16,427	9,335	7,092	56.8	15,395	14,112	12,969	1,143	91.9
Total Crane Creek Station 18	500,582	458,868	449,096	9,772	97.8	463,620	424,986	451,557	(26,571)	106.2
Personnel Services	475,532	435,904	439,578	(3,674)	100.8	479,801	439,817	479,791	(39,974)	109.0
Supplies	2,700	2,475	22	2,453	0.8	2,000	1,833	0	1,833	0.0
Other Services and Charges	16,170	14,823	10,826	3,997	73.0	19,045	17,458	11,741	5,717	67.2
Total Gadsden Station 19	494,402	453,202	450,426	2,776	99.3	500,846	459,108	491,532	(32,424)	107.0
Personnel Services	987,147	904,885	968,857	(63,972)	107.0	985,309	903,201	967,083	(63,882)	107.0
Supplies	10,000	9,167	8,348	819	91.0	10,000	9,167	6,744	2,423	73.5
Other Services and Charges	23,446	21,493	18,099	3,394	84.2	24,295	22,270	21,427	843	96.2
Total Ballentine Station 20	1,020,593	935,545	995,304	(59,759)	106.3	1,019,604	934,638	995,254	(60,616)	106.4
Supplies	1,000	917	0	917	0.0	1,000	917	124	793	13.5
Other Services and Charges	5,575	5,110	4,335	775	84.8	5,650	5,179	4,740	439	91.5
Total White Rock Station 21	6,575	6,027	4,335	1,692	71.9	6,650	6,096	4,864	1,232	79.7
Personnel Services	1,264,403	1,159,037	1,195,852	(36,815)	103.1	1,262,249	1,157,063	1,196,752	(39,689)	103.4
Supplies	9,600	8,800	6,158	2,642	69.9	8,500	7,792	6,326	1,466	81.1
Other Services and Charges	16,800	15,400	10,871	4,529	70.5	16,500	15,125	12,906	2,219	85.3
Total Lower Richland Station 22	1,290,803	1,183,237	1,212,881	(29,644)	102.5	1,287,249	1,179,980	1,215,984	(36,004)	103.0
Personnel Services	971,539	890,577	978,603	(88,026)	109.8	992,580	909,866	1,037,867	(128,001)	114.0
Supplies	10,000	9,167	6,489	2,678	70.7	10,000	9,167	5,786	3,381	63.1
Other Services and Charges	23,150	21,221	13,375	7,846	63.0	23,440	21,487	13,098	8,389	60.9

City of Columbia: Monthly Budget Report Through 5/31/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Personnel Services	1,345,160	1,233,064	1,170,325	62,739	94.9	1,344,867	1,232,795	1,202,148	30,647	97.5
Supplies	8,000	7,333	6,061	1,272	82.6	8,000	7,333	5,450	1,883	74.3
Other Services and Charges	21,100	19,341	12,534	6,807	64.8	20,940	19,195	15,182	4,013	79.0
Total Sandhill Station 24	1,374,260	1,259,738	1,188,920	70,818	94.3	1,373,807	1,259,323	1,222,780	36,543	97.0
Personnel Services	458,863	420,626	484,765	(64,139)	115.2	461,355	422,910	510,053	(87,143)	120.6
Supplies	3,000	2,750	539	2,211	19.6	3,000	2,750	1,076	1,674	39.1
Other Services and Charges	14,846	13,610	7,283	6,327	53.5	15,095	13,837	6,775	7,062	48.9
Total Bear Creek Crossing Stn 25	476,709	436,986	492,587	(55,601)	112.7	479,450	439,497	517,904	(78,407)	117.8
Personnel Services	458,509	420,301	435,984	(15,683)	103.7	455,286	417,346	460,784	(43,438)	110.4
Supplies	2,600	2,383	183	2,200	7.6	1,500	1,375	0	1,375	0.0
Other Services and Charges	16,796	15,397	8,886	6,511	57.7	15,045	13,791	8,807	4,984	63.8
Total Blythewood Station 26	477,905	438,081	445,053	(6,972)	101.5	471,831	432,512	469,591	(37,079)	108.5
Personnel Services	1,020,535	935,490	990,967	(55,477)	105.9	981,549	899,754	977,324	(77,570)	108.6
Supplies	8,500	7,792	1,172	6,620	15.0	8,500	7,792	1,417	6,375	18.1
Other Services and Charges	23,060	21,137	11,419	9,718	54.0	18,222	16,704	13,189	3,515	78.9
Total Killian Station 27	1,052,095	964,419	1,003,558	(39,139)	104.0	1,008,271	924,250	991,930	(67,680)	107.3
Personnel Services	476,555	436,842	465,006	(28,164)	106.4	471,839	432,518	466,527	(34,009)	107.8
Supplies	6,800	6,233	336	5,897	5.3	1,500	1,375	194	1,181	14.1
Other Services and Charges	12,725	11,665	10,382	1,283	89.0	13,325	12,214	6,892	5,322	56.4
Total Eastover Station 28	496,080	454,740	475,724	(20,984)	104.6	486,664	446,107	473,613	(27,506)	106.1
Personnel Services	1,001,551	918,087	963,566	(45,479)	104.9	977,222	895,786	935,424	(39,638)	104.4
Supplies	12,000	11,000	8,793	2,207	79.9	12,000	11,000	8,227	2,773	74.7
Other Services and Charges	21,996	20,164	11,168	8,996	55.3	20,145	18,466	12,103	6,363	65.5
Total Millwood/Congaree Station 29	1,035,547	949,251	983,527	(34,276)	103.6	1,009,367	925,252	955,754	(30,502)	103.2
Personnel Services	446,582	409,367	438,997	(29,630)	107.2	442,498	405,624	433,033	(27,409)	106.7
Supplies	7,500	6,875	5,026	1,849	73.1	7,500	6,875	9,375	(2,500)	136.3
Other Services and Charges	16,000	14,667	10,588	4,079	72.1	15,250	13,979	11,006	2,973	78.7
Total Capital View Station 30	470,082	430,909	454,611	(23,702)	105.5	465,248	426,478	453,414	(26,936)	106.3
Personnel Services	977,501	896,041	816,892	79,149	91.1	956,185	876,502	833,384	43,118	95.0
Supplies	9,200	8,433	6,021	2,412	71.3	7,500	6,875	4,093	2,782	59.5
Other Services and Charges	20,210	18,526	12,360	6,166	66.7	19,372	17,758	9,625	8,133	54.2

City of Columbia: Monthly Budget Report Through 5/31/2021

208 - County Services: Expense (cont'd)

	FY 2019-2020					FY 2020-2021				
	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent	Working Budget	Thru May Budget	Thru May Expended	Variance	% Budg Spent
Supplies	7,500	6,875	4,836	2,039	70.3	6,500	5,958	2,053	3,905	34.4
Other Services and Charges	17,960	16,463	11,352	5,111	68.9	16,472	15,100	13,386	1,714	88.6
Total Spring Valley Station 32	984,307	902,280	868,583	33,697	96.2	973,059	891,971	850,030	41,941	95.2
Personnel Services	948,105	869,097	818,028	51,069	94.1	925,361	848,247	867,644	(19,397)	102.2
Supplies	7,500	6,875	454	6,421	6.6	6,500	5,958	440	5,518	7.3
Other Services and Charges	12,750	11,688	4,472	7,216	38.2	18,795	17,228	5,672	11,556	32.9
Total Gills's Creek Station 33	968,355	887,660	822,954	64,706	92.7	950,656	871,433	873,756	(2,323)	100.2
Personnel Services	943,580	864,948	924,157	(59,209)	106.8	947,411	868,460	949,971	(81,511)	109.3
Supplies	6,000	5,500	1,912	3,588	34.7	4,500	4,125	1,239	2,886	30.0
Other Services and Charges	27,650	25,346	18,163	7,183	71.6	24,795	22,729	21,972	757	96.6
Total Elders Pond Station 34	977,230	895,794	944,232	(48,438)	105.4	976,706	895,314	973,182	(77,868)	108.6
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	19,530,705	18,299,387	1,231,318	93.6	21,602,672	19,802,452	18,518,475	1,283,977	93.5
County Services Total:	24,491,989	22,450,993	21,034,772	1,416,221	93.6	24,720,992	22,660,917	21,255,166	1,405,751	93.7