



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

From: Jeff Palen, CFO

Subject: Preliminary FY 2022/2023 Revenue & Expenditures Monthly Report – July 2022

Date: September 19, 2022

We are pleased to provide you with preliminary fiscal year 2022/2023 revenue and expenditure reports through July 2022. Included are the summary reports as presented to Council and the detail reports for the following funds:

101 General Fund
212 Hospitality Tax
531 Parking Fund

551 Water & Sewer Operating
553 Storm Water Operating

June financial statements are unaudited, preliminary and will change as year-end accrual entries and adjustments are being recorded now and throughout the audit. After completion of the audit, the ACFR will be posted along with updated June financials. 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
 As of 7/31/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JULY 2021	ACTUAL CURRENT YEAR THRU JULY 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	60,376,748	62,900,974	(2,237,205)	(2,003,501)	64,904,475	-3.2%
2	LICENSES AND PERMITS	40,810,598	42,889,098	778,877	1,273,699	41,615,399	3.0%
3	FROM OTHER AGENCIES	17,277,660	17,768,326	1,400	122,689	17,645,637	0.7%
4	CURRENT SERVICE CHARGES	16,145,504	16,030,195	1,357,999	1,363,268	14,666,927	8.5%
5	FINES & FORFEITURES	207,613	506,500	59,731	59,107	447,393	11.7%
6	SPECIAL EVENTS	4,646	10,000	15	3,150	6,850	31.5%
7	MISCELLANEOUS REVENUE	43,973	245,000	3,144	21,585	223,415	8.8%
8	INTEREST ON INVESTMENT	(292,690)	145,415	0	0	145,415	0.0%
9	RENTS & SALE OF PROPERTY	233,802	1,340,406	1,400	950	1,339,456	0.1%
10	REIMBURSEMENTS (PEBA)	529,297	0	0	0	0	0.0%
11	TOTAL REVENUE	135,337,151	141,835,914	(34,639)	840,947	140,994,967	0.6%
TRANSFERS IN							
13	FROM CAPITAL LEASE PROCEEDS	6,335,529	9,000,000	0	0	9,000,000	0.0%
14	FROM ACCOMMODATIONS TAX	25,000	25,000	0	0	25,000	0.0%
15	FROM HOSPITALITY TAX	3,391,667	3,700,000	308,333	333,333	3,366,667	9.0%
16	FROM GRANTS	258,250	2,000,000	(1)	0	2,000,000	0.0%
17	FROM PARKING FUND	458,333	500,000	41,667	41,667	458,333	8.3%
18	FROM WATER & SEWER OPERATING	3,840,540	4,189,680	349,140	349,140	3,840,540	8.3%
19	FROM OTHER FUNDS	513,333	560,000	46,667	46,667	513,333	8.3%
20	UN-APPROPRIATED SURPLUS	0	3,000,000	0	0	3,000,000	0.0%
21	TOTAL TRANSFERS IN	14,822,652	22,974,680	745,806	770,807	22,203,873	3.4%
23	TOTAL GEN FUND REV & TRF	150,159,803	164,810,594	711,168	1,611,754	163,198,840	1.0%
EXPENDITURES - DEPARTMENTS							
26	LEGISLATIVE - MAYOR & CITY COUNCIL	700,971	809,228	29,518	17,365	791,863	2.1%
27	ADMINISTRATION - CITY MANAGER	1,076,702	776,088	30,199	17,537	758,551	2.3%
28	ADMINISTRATION - GOV'T AFFAIRS	415,617	496,184	4,037	2,219	493,965	0.4%
29	ADMINISTRATION - ADMIN SVCS	0	238,077	0	0	238,077	0.0%
30	ADMINISTRATION - ACM OPERATIONS	616,632	487,877	15,320	10,406	477,471	2.1%
31	ADMINISTRATION - ACM-CFO	254,055	316,741	6,140	4,964	311,777	1.6%
32	ADMINISTRATION - SR. ASSISTANT CM	440,803	503,869	13,889	13,561	490,308	2.7%
33	HUMAN RESOURCES	1,118,404	1,225,327	31,459	22,542	1,202,785	1.8%
34	BUDGET & PROG MGMT OFFICE	401,734	606,689	12,213	8,383	598,306	1.4%
35	PUBLIC RELATIONS	818,372	890,535	23,789	24,654	865,881	2.8%
36	COUNCIL SUPPORT SERVICES	538,908	285,228	12,791	6,536	278,692	2.3%
37	LEGAL	1,731,053	2,191,696	50,459	30,629	2,161,067	1.4%
38	MUNICIPAL COURT	2,622,912	2,846,560	80,599	49,518	2,797,042	1.7%
39	FINANCE	1,718,072	2,197,148	59,935	30,205	2,166,943	1.4%
40	OFFICE OF BUSINESS OPPORTUNITIES	724,142	801,407	26,268	14,048	787,359	1.8%
41	COMMUNITY DEVELOPMENT	605,882	570,714	10,887	10,816	559,898	1.9%
42	DEVELOPMENT SERVICES	3,081,274	3,318,745	108,642	59,710	3,259,035	1.8%
43	POLICE	47,557,634	48,509,232	1,530,818	1,064,353	47,444,879	2.2%
44	EMERGENCY OPERATIONS	535,358	576,028	14,223	12,883	563,145	2.2%
45	911 EMERGENCY COMMUNICATIONS	3,387,697	3,379,499	119,167	133,579	3,245,920	4.0%
46	FIRE	26,361,313	24,417,902	796,058	557,916	23,859,986	2.3%
47	PARKS & RECREATION	12,460,156	13,164,627	482,413	267,736	12,896,891	2.0%
48	PUBLIC WORKS	20,364,283	20,571,988	777,694	555,145	20,016,843	2.7%
49	GENERAL SRVCS/SUPPORT SERVICES	1,669,871	3,747,628	30,437	15,130	3,732,498	0.4%
50	INFORMATION TECHNOLOGY	3,844,265	4,358,133	127,034	302,999	4,055,134	7.0%
51	TOTAL DEPARTMENT	133,046,110	137,287,150	4,393,989	3,232,834	134,054,316	2.4%
EXPEND. - NON-DEPT. & MISC.							
53	COMMUNITY PROMOTION - AGENCIES	0	100,000	0	0	100,000	0.0%
54	RCES NON-PROFIT STABILIZATION	(602)	0	0	0	0	0.0%
55	CAPITAL LEASE PAYMENT	5,751,850	6,708,108	858,070	521,252	6,186,856	7.8%
56	SOLICITOR & DETENTION	858,369	940,817	0	0	940,817	0.0%
57	NON-DEPARTMENTAL & MISC.	62,571	40,000	0	0	40,000	0.0%
58	HOMELESS SERVICES	954,310	1,060,000	0	0	1,060,000	0.0%
59	RESERVE	0	1,479,884	0	0	1,479,884	0.0%
60	OFFICE LEASE-1225 LADY, 2221 DEVINE	2,833	0	0	0	0	0.0%
61	OTHER SERVICES AND CHARGES	23,353	0	(319)	(1)	1	0.0%
62	TOTAL NON-DEPARTMENTAL	7,652,684	10,328,809	857,751	521,251	9,807,558	5.0%
63	TOTAL EXPENDITURES	140,698,794	147,615,959	5,251,740	3,754,085	143,861,874	2.5%
TRANSFERS OUT							
65	TO OTHER FUNDS	277,842	0	0	0	0	0.0%
66	DEVELOPMENT CORPORATIONS	1,132,296	1,189,331	96,856	99,111	1,090,220	8.3%
67	TO DEBT SERVICE	4,598,700	4,020,184	0	301,390	3,718,794	7.5%
68	TO CAPITAL IMPROVEMENTS	535,000	0	0	0	0	0.0%
69	TO INTERNAL SERVICE FUNDS	2,583,244	11,985,120	229,980	242,510	11,742,610	2.0%
70	TOTAL TRANSFERS OUT	9,127,082	17,194,635	326,836	643,011	16,551,624	3.7%
72	TOTAL GEN FUND EXPEND & TRF	149,825,877	164,810,594	5,578,576	4,397,096	160,413,498	2.7%
74	TOTAL SURPLUS (DEFICIT)	333,926	0	(4,867,408)	(2,785,342)		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 07/31/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/2023	ACTUAL PRIOR YEAR THRU JUL 2021	ACTUAL CURRENT YEAR THRU JUL 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	13,499,402	12,735,189	1,234,593	969,474	11,765,715	7.6%
2 INTEREST	(37,818)	37,108	0	0	37,108	0.0%
3 UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
4 TOTAL HOSP FUND REVENUE	13,461,584	12,772,297	1,234,593	969,474	11,802,823	7.6%
TRANSFERS IN						
5 FROM OTHER FUNDS	0	0	0	0	0	0.0%
6 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
7 TOTAL HOSPITALITY REV & TRF	13,461,584	12,772,297	1,234,593	969,474	11,802,823	7.6%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,218,696	2,816,888	0	0	2,816,888	0.0%
10 HOSPITALITY TAX - ALLOCATIONS	2,128,058	3,101,000	(1,869)	0	3,101,000	0.0%
11 SPECIAL PROJECTS	254,309	620,266	0	0	620,266	0.0%
12 TOTAL NON-DEPARTMENTAL	4,601,063	6,538,154	(1,869)	0	6,538,154	0.0%
13 TOTAL EXPENDITURES	4,601,063	6,538,154	(1,869)	0	6,538,154	0.0%
TRANSFERS OUT						
14 TO GENERAL FUND	3,391,667	3,700,000	308,333	333,333	3,366,667	9.0%
15 TO DEBT SERVICE	2,676,791	2,534,143	0	211,179	2,322,964	8.3%
16 TO CAPITAL PROJECT FUND	1,500,000	0	0	0	0	0.0%
17 TOTAL TRANSFERS OUT	7,568,458	6,234,143	308,333	544,512	5,689,631	8.7%
18 TOTAL HOSP FUND EXP & TRF	12,169,521	12,772,297	306,464	544,512	12,227,785	4.3%
19 TOTAL SURPLUS (DEFICIT)	1,292,063	-	928,129	424,962		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Parking Summary - Revenue and Expenditures
 As of 07/31/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JUL 2021	ACTUAL CURRENT YEAR THRU JUL 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	7,155,526	7,245,548	519,499	418,239	6,827,309	5.8%
2	FINES & FORFEITURES	1,421,957	1,833,700	125,197	82,135	1,751,565	4.5%
3	MISCELLANEOUS REVENUE	4,990	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	(54,769)	50,674	0	0	50,674	0.0%
5	RENTS & SALE OF PROPERTY	111,405	108,780	13,930	9,503	99,277	8.7%
6	REIMBURSEMENTS	14,455	0	0	0	0	0.0%
7	UNAPPROPRIATED SURPLUS	0	1,000,000	0	0	1,000,000	0.0%
8	TOTAL REVENUE	8,653,564	10,238,702	658,626	509,877	9,728,825	5.0%
TRANSFERS IN							
9	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10	TOTAL PARKING REV & TRF	8,653,564	10,238,702	658,626	509,877	9,728,825	5.0%
EXPENDITURES - DEPARTMENTS							
11	FINANCE	125,724	105,876	3,846	1,228	104,648	1.2%
12	PUBLIC WORKS	62,673	100,556	2,056	1,451	99,105	1.4%
13	PARKING OPERATIONS	2,850,921	3,234,181	104,300	73,048	3,161,133	2.3%
14	PARKING FACILITIES	1,254,699	1,796,075	41,061	15,510	1,780,565	0.9%
15	TOTAL DEPARTMENT	4,294,017	5,236,688	151,263	91,237	5,145,451	1.7%
EXPEND. - NON-DEPART & MISC.							
16	DEBT SERVICE	1,441,465	3,060,014	119,939	0	3,060,014	0.0%
17	TUITION REIMBURSEMENT	0	5,000	0	0	5,000	0.0%
18	ADMINISTRATIVE	42,172	0	0	0	0	0.0%
19	BANK CHARGES	6,241	0	0	0	0	0.0%
20	NON DEPARTMENTAL BAD DEBT	0	0	(74,333)	0	0	0.0%
21	TOTAL NON-DEPARTMENTAL	1,489,878	3,065,014	45,606	0	3,065,014	0.0%
22	TOTAL EXPENDITURES	5,783,895	8,301,702	196,869	91,237	8,210,465	1.1%
TRANSFERS OUT							
23	TO GENERAL FUND	458,333	500,000	41,667	41,667	458,333	8.3%
24	TO PARKING PROJECTS	0	1,000,000	0	0	1,000,000	0.0%
25	TO RISK MANAGEMENT	110,000	120,000	10,000	10,000	110,000	8.3%
26	TO CENTRAL STORES	33,917	37,000	3,083	3,083	33,917	8.3%
27	TO GENERAL ADMIN INFO TECH	137,500	175,000	12,500	14,583	160,417	8.3%
28	TO WORKER'S COMP	18,333	20,000	1,667	1,667	18,333	8.3%
29	TO PURCHASING	24,329	40,000	640	3,333	36,667	8.3%
30	TO TORT	41,250	45,000	3,750	3,750	41,250	8.3%
31	TOTAL TRANSFERS OUT	823,662	1,937,000	73,306	78,083	1,858,917	4.03%
32	TOTAL PARKING EXP & TRF	6,607,557	10,238,702	270,175	169,320	10,069,382	1.7%
33	TOTAL SURPLUS (DEFICIT)	2,046,007	0	388,451	340,557		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures
 As of 07/31/2022

UNAUDITED							
	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JULY 2021	ACTUAL CURRENT YEAR THRU JULY 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	589,449	0	0	0	0.0%	
2	INTRAGOVERNMENTAL REVENUES	47,878	0	0	0	0.0%	
3	CHARGES FOR SERVICES	175,908,584	179,921,710	16,831,445	17,039,824	162,881,886	9.5%
4	FINES & FORFEITURES	2,523,905	656,516	374,611	175,721	480,795	26.8%
5	MISCELLANEOUS REVENUE	0	31,122	0	0	31,122	0.0%
6	INTEREST REVENUES	(1,953,709)	4,277,001	2,075	238	4,276,763	0.0%
7	RENTS & SALE OF PROPERTY	521,321	162,332	35,999	10,586	151,746	6.5%
8	REIMBURSEMENTS	217,108	0	0	0	0	0.0%
9	CONTRIBUTIONS	0	0	0	0	0	0.0%
10	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
11	TOTAL REVENUE	177,854,536	185,048,681	17,244,130	17,226,369	167,822,312	9.3%
TRANSFERS IN							
12	FROM OTHER FUNDS	0	0	0	0	0	0.0%
14	TOTAL TRANSFERS IN	0	0	0	0	0	0
16	TOTAL WATER/SEWER REV & TRF	177,854,536	185,048,681	17,244,130	17,226,369	167,822,312	9.3%
EXPENDITURES - DEPARTMENTS							
19	CENTRAL ADMINISTRATION	5,559,067	7,215,776	163,036	157,362	7,058,414	2.2%
20	FINANCE	1,878,853	2,431,087	67,349	48,665	2,382,422	2.0%
21	ECONOMIC & COMM DEV	1,099,825	1,267,347	30,978	7,318	1,260,029	0.6%
22	POLICE	865,290	1,309,376	17,632	6,529	1,302,847	0.5%
23	FIRE	610,354	647,984	21,499	5,486	642,498	0.8%
24	PUBLIC WORKS	811,061	1,357,333	29,107	33,023	1,324,310	2.4%
25	GENERAL SERVICES	2,004,193	2,588,982	50,593	12,396	2,576,586	0.5%
26	INFORMATION TECHNOLOGY	583,409	765,160	21,345	10,780	754,380	1.4%
27	ENGINEERING-ADMINISTRATION	1,561,955	1,864,839	49,815	24,797	1,840,042	1.3%
28	ENGINEERING-GENERAL SERVICES	687,085	654,258	29,428	15,979	682,279	2.4%
29	WATER SYSTEMS IMPROVEMENTS	4,459,086	3,613,280	(167,862)	30,190	3,583,090	0.8%
30	WASTEWATER SYSTEMS IMPROVEMENTS	6,388,931	4,099,202	170,941	29,333	4,069,869	0.7%
31	TOTAL UTILITIES INSP- WATER IMPROV	0	0	0	0	0	0.0%
32	REAL ESTATE WATER	357,631	575,819	13,533	7,483	568,336	1.3%
33	REAL ESTATE WASTE	333,588	431,303	11,567	6,826	424,477	1.6%
34	UTILITIES ADMINISTRATION	885,498	1,250,731	40,746	11,714	1,239,017	0.9%
35	METER READING	1,995,868	3,232,228	75,549	40,328	3,191,900	1.2%
36	WATER DISTRIBUTION & MAINTENANCE	10,867,718	16,968,918	450,876	206,098	16,762,820	1.2%
37	WASTEWATER MAINTENANCE	10,686,896	14,672,917	310,863	201,329	14,471,588	1.4%
38	COLUMBIA CANAL WTP	6,689,696	8,178,516	290,444	41,656	8,136,860	0.5%
39	LAKE MURRAY WTP	7,585,405	9,090,850	232,530	40,968	9,049,882	0.5%
40	METRO WWTP	14,061,925	20,888,517	184,118	103,143	20,785,374	0.5%
41	WATER COMPLIANCE	1,050,229	1,125,183	25,677	16,393	1,108,790	1.5%
42	WASTEWATER COMPLIANCE	1,066,674	1,465,080	29,910	16,699	1,448,381	1.1%
43	WATER/SEWER IMPROVEMENTS	11,972,249	0	(279,715)	(589,914)	589,914	0.0%
44	TOTAL DEPARTMENT	94,062,486	105,694,686	1,869,959	484,581	105,210,105	0.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
46	DEBT SERVICE	26,085,142	48,398,660	2,048,638	3,387	48,395,273	0.0%
47	DEPRECIATION	0	0	0	0	0	0.0%
48	TUITION REIMBURSEMENT	0	35,000	0	0	35,000	0.0%
49	TECHNOLOGY CONTINGENCY	736,022	500,000	3,965	0	500,000	0.0%
50	EMPLOYEE PAY RAISES	0	0	0	0	0	0.0%
51	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
52	SPECIAL PROJECTS	269,645	0	0	0	0	0.0%
53	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500	0.0%
54	RESERVE	0	527,155	0	0	527,155	0.0%
55	GASB 68	0	0	0	0	0	0.0%
56	NON-DEPARTMENTAL BAD DEBT	616,961	0	(18,851)	8,887	(8,887)	0.0%
57	BANK CHARGES	223,821	0	0	0	0	0.0%
58	GASB 75	0	0	0	0	0	0.0%
59	TOTAL NON-DEPARTMENTAL	28,035,091	49,589,315	2,033,752	12,274	49,577,041	0.0%
61	TOTAL EXPENDITURES	122,097,577	155,284,001	3,903,711	496,855	154,787,146	0.3%
TRANSFERS OUT							
64	TO GENERAL FUND	3,840,540	4,189,680	349,140	349,140	3,840,540	8.3%
65	TO CAPITAL PROJ FUND	92,968	0	0	0	0	0.0%
66	TO WATER/SEWER IMPROVEMENTS	0	22,625,000	0	0	22,625,000	0.0%
67	TO RISK MANAGEMENT	577,500	0	52,500	0	0	0.0%
68	TO GENERAL TORT	0	250,000	0	0	250,000	0.0%
69	TO SEWER TORT	0	0	0	0	0	0.0%
70	TO WORKER'S COMP	577,500	0	52,500	0	0	0.0%
71	CENTRAL STORES	229,167	250,000	20,833	20,833	229,167	8.3%
72	TO GEN ADM INFO TECH	458,333	750,000	41,667	62,500	687,500	8.3%
73	TO PURCHASING	1,469,570	1,700,000	72,984	141,667	1,558,333	8.3%
74	TOTAL TRANSFERS OUT	7,245,578	29,764,680	589,624	574,140	29,190,540	1.9%
76	TOTAL WATER/SEWER EXP & TRF	129,343,155	185,048,681	4,493,335	1,070,995	183,977,686	0.6%
79	TOTAL SURPLUS (DEFICIT)	48,511,381	0	12,750,795	16,155,374		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 07/31/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JULY 2021	ACTUAL CURRENT YEAR THRU JULY 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,265,766	15,770,000	1,407,840	1,440,693	14,329,307	9.1%
2 FINES AND FORFEITURES	600	0	0	0	0	0.0%
3 INTEREST REVENUES	(404,151)	351,055	765	0	351,055	0.0%
4 RENTS & SALE OF PROPERTY	743	0	0	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	383	0	0	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
7 REIMBURSEMENTS	21,443	0	0	0	0	0.0%
8 TOTAL REVENUE	16,884,784	16,121,055	1,408,605	1,440,693	14,680,362	8.9%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10 TOTAL STORMWATER REV & TRF	16,884,784	16,121,055	1,408,605	1,440,693	14,680,362	8.9%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	1,277,464	3,083,599	55,474	21,183	3,062,416	0.7%
16 SOLID WASTE STREET SWEEPING	1,208,775	1,432,042	43,967	265,025	1,167,017	18.5%
17 STORM WATER:ENGINEERING	1,922,932	3,011,922	43,511	22,840	2,989,082	0.8%
18 REAL ESTATE STORM WATER	138,422	201,507	4,862	2,590	198,917	1.3%
19 STORM DRAIN MAINTENANCE	2,497,954	0	0	0	0	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	7,045,547	7,729,070	147,814	311,638	7,417,432	4.0%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22 DEBT SERVICE	1,616,578	2,489,600	150,321	0	2,489,600	0.0%
24 DEPRECIATION	0	0	0	0	0	0.0%
25 RESERVE	0	0	0	0	0	0.0%
26 GASB 68	0	0	0	0	0	0.0%
27 BAD DEBT EXPENSE	0	0	0	0	0	0.0%
28 BANK CHARGES	48,179	0	0	0	0	0.0%
29 GASB 75	0	0	0	0	0	0.0%
30 TOTAL NON-DEPARTMENTAL	1,664,757	2,489,600	150,321	0	2,489,600	0.0%
31 TOTAL EXPENDITURES	8,710,304	10,218,670	298,135	311,638	9,907,032	3.0%
TRANSFERS OUT						
35 TO GENERAL FUND	513,333	560,000	46,667	46,667	513,333	8.3%
36 TO OTHER FUNDS	337,913	0	0	0	0	0.0%
37 TO STORM WATER IMPROVEMENTS	0	5,222,385	0	0	5,222,385	0.0%
38 TO GENERAL TORT	229,167	0	20,833	20,833	(20,833)	0.0%
39 CENTRAL STORES	110,000	120,000	10,000	10,000	110,000	8.3%
40 TOTAL TRANSFERS OUT	1,190,413	5,902,385	77,500	77,500	5,824,885	1.3%
41 TOTAL STORMWATER EXP & TRF	9,900,717	16,121,055	375,635	389,138	15,731,917	2.4%
42 TOTAL SURPLUS (DEFICIT)	6,984,067	0	1,032,970	1,051,555		

* Preliminary, unaudited FY2021/22 balances

City of Columbia: Monthly Budget Report Through 7/31/2022

203 - Accommodations Tax: Revenue

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Collected	Variance	% Collected	Working Budget	Thru July Budget	Thru July Collected	Variance	% Collected
Intergovernmental Revenues	1,559,000	129,917	0	(129,917)	0.0	2,660,000	221,667	0	(221,667)	0.0
Interest Revenues	1,048	87	0	(87)	0.0	0	0	0	0	0.0
Accommodations Tax Total:	1,560,048	130,004	0	(130,004)	0.0	2,660,000	221,667	0	(221,667)	0.0

203 - Accommodations Tax: Expenditure

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent
Non-Departmental										
Other Services and Charges	0	0	0	0	0.0	527,763	43,980	0	43,980	0.0
Community Promotions	1,430,746	119,229	0	119,229	0.0	1,975,487	164,624	0	164,624	0.0
Total Accommodation Tax Request	1,430,746	119,229	0	119,229	0.0	2,503,250	208,604	0	208,604	0.0
Supplies	2,294	191	0	191	0.0	10,000	834	0	834	0.0
Other Services and Charges	49,655	4,138	0	4,138	0.0	121,750	10,146	0	10,146	0.0
Community Promotions	52,353	4,363	0	4,363	0.0	0	0	0	0	0.0
Total Accommodations Tax 5% Gen Fund	104,302	8,692	0	8,692	0.0	131,750	10,980	0	10,980	0.0
Non-Departmental	1,535,048	127,921	0	127,921	0.0	2,635,000	219,584	0	219,584	0.0
Interfund Transfer										
Transfers	25,000	2,083	0	2,083	0.0	25,000	2,083	0	2,083	0.0
Total Transfers	25,000	2,083	0	2,083	0.0	25,000	2,083	0	2,083	0.0
Interfund Transfer	25,000	2,083	0	2,083	0.0	25,000	2,083	0	2,083	0.0
Accommodations Tax Total:	1,560,048	130,004	0	130,004	0.0	2,660,000	221,667	0	221,667	0.0

City of Columbia: Monthly Budget Report Through 7/31/2022

208 - County Services: Revenue

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Collected	Variance	% Collected	Working Budget	Thru July Budget	Thru July Collected	Variance	% Collected
Intergovernmental Revenues	0	0	4,656,234	4,656,234	0.0	0	0	0	0	0.0
Unappropriated Surplus	23,293	1,941	0	(1,941)	0.0	0	0	0	0	0.0
County Services Total:	23,293	1,941	4,656,234	4,654,293	239,888.4	0	0	0	0	0.0

208 - County Services: Expenditure

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent
Non-Departmental										
Interfund Transfer										
Emergency Communications										
Personnel Services	2,841,261	236,772	100,417	136,355	42.4	1,248,900	104,076	58,230	45,846	55.9
Supplies	158,594	13,216	(90)	13,306	(0.6)	852,250	71,022	280	70,742	0.3
Other Services and Charges	239,801	19,983	16,121	3,862	80.6	1,095,750	91,314	75,069	16,245	82.2
Total County Emergency Center	3,239,656	269,971	116,448	153,523	43.1	3,196,900	266,412	133,579	132,833	50.1
Emergency Communications	3,239,656	269,971	116,448	153,523	43.1	3,196,900	266,412	133,579	132,833	50.1
Fire Department										
Personnel Services	2,005,889	167,158	53,875	113,283	32.2	1,179,200	98,268	62,791	35,477	63.8
Supplies	904,434	75,368	11,722	63,646	15.5	1,582,750	131,898	10,495	121,403	7.9
Other Services and Charges	252,202	21,019	2,878	18,141	13.6	1,826,250	152,190	3,638	148,552	2.3
Total Fire: Administration	3,162,525	263,545	68,475	195,070	25.9	4,588,200	382,356	76,924	305,432	20.1
Personnel Services	2,063,029	171,918	57,650	114,268	33.5	1,305,850	108,822	20,004	88,818	18.3
Other Services and Charges	252	21	0	21	0.0	121,750	10,146	0	10,146	0.0
Total Station 1/HQ	2,063,281	171,939	57,650	114,289	33.5	1,427,600	118,968	20,004	98,964	16.8
Personnel Services	1,934,373	161,198	59,934	101,264	37.1	989,700	82,476	38,941	43,535	47.2
Supplies	11,972	998	689	309	69.0	0	0	0	0	0.0
Other Services and Charges	17,932	1,495	962	533	64.3	487,000	40,584	134	40,450	0.3
Total Dentsville Station 14	1,964,277	163,691	61,585	102,106	37.6	1,476,700	123,060	39,075	83,985	31.7
Supplies	350	29	69	(40)	237.9	0	0	0	0	0.0
Other Services and Charges	3,000	250	0	250	0.0	121,750	10,146	0	10,146	0.0
Total Cedar Creek Station 15	3,350	279	69	210	24.7	121,750	10,146	0	10,146	0.0
Personnel Services	487,334	40,612	16,980	23,632	41.8	673,550	56,130	10,251	45,879	18.2

City of Columbia: Monthly Budget Report Through 7/31/2022

208 - County Services: Expense (cont'd)

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent
Supplies	5,000	417	643	(226)	154.1	0	0	0	0	0.0
Other Services and Charges	12,100	1,008	509	499	50.4	243,500	20,292	0	20,292	0.0
Total Upper Richland Station 17	504,434	42,037	18,132	23,905	43.1	917,050	76,422	10,251	66,171	13.4
Personnel Services	460,272	38,357	15,753	22,604	41.0	795,300	66,276	11,320	54,956	17.0
Supplies	0	0	74	(74)	0.0	0	0	0	0	0.0
Other Services and Charges	14,700	1,225	720	505	58.7	487,000	40,584	0	40,584	0.0
Total Crane Creek Station 18	474,972	39,582	16,547	23,035	41.8	1,282,300	106,860	11,320	95,540	10.5
Personnel Services	484,949	40,413	17,577	22,836	43.4	673,550	56,130	10,540	45,590	18.7
Other Services and Charges	13,958	1,163	0	1,163	0.0	365,250	30,438	144	30,294	0.4
Total Gadsden Station 19	498,907	41,576	17,577	23,999	42.2	1,038,800	86,568	10,684	75,884	12.3
Personnel Services	1,052,612	87,719	35,026	52,693	39.9	860,100	71,676	26,132	45,544	36.4
Supplies	8,000	667	322	345	48.2	121,750	10,146	2,036	8,110	20.0
Other Services and Charges	21,695	1,808	1,130	678	62.5	487,000	40,584	206	40,378	0.5
Total Ballentine Station 20	1,082,307	90,194	36,478	53,716	40.4	1,468,850	122,406	28,374	94,032	23.1
Supplies	300	25	0	25	0.0	0	0	0	0	0.0
Other Services and Charges	5,075	423	132	291	31.2	243,500	20,292	0	20,292	0.0
Total White Rock Station 21	5,375	448	132	316	29.4	243,500	20,292	0	20,292	0.0
Personnel Services	1,253,893	104,493	41,594	62,899	39.8	892,500	74,376	26,215	48,161	35.2
Supplies	7,000	583	1,163	(580)	199.4	121,750	10,146	470	9,676	4.6
Other Services and Charges	14,450	1,204	950	254	78.9	487,000	40,584	0	40,584	0.0
Total Lower Richland Station 22	1,275,343	106,280	43,707	62,573	41.1	1,501,250	125,106	26,685	98,421	21.3
Personnel Services	1,054,279	87,856	36,474	51,382	41.5	860,100	71,676	21,913	49,763	30.5
Supplies	6,500	542	1,232	(690)	227.3	121,750	10,146	95	10,051	0.9
Other Services and Charges	16,100	1,342	0	1,342	0.0	365,250	30,438	0	30,438	0.0
Total Hopkins Station 23	1,076,879	89,740	37,706	52,034	42.0	1,347,100	112,260	22,008	90,252	19.6
Personnel Services	1,265,609	105,469	64,413	41,056	61.0	1,014,250	84,522	28,295	56,227	33.4
Supplies	6,000	500	1,340	(840)	268.0	0	0	0	0	0.0
Other Services and Charges	16,872	1,407	1,174	233	83.4	487,000	40,584	0	40,584	0.0
Total Sandhill Station 24	1,288,481	107,376	66,927	40,449	62.3	1,501,250	125,106	28,295	96,811	22.6
Personnel Services	474,812	39,567	17,758	21,809	44.8	673,550	56,130	11,034	45,096	19.6
Supplies	1,500	125	49	76	39.2	121,750	10,146	100	10,046	0.9
Other Services and Charges	9,350	780	0	780	0.0	365,250	30,438	0	30,438	0.0

City of Columbia: Monthly Budget Report Through 7/31/2022

208 - County Services: Expense (cont'd)

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent
Total Bear Creek Crossing Stn 25	485,662	40,472	17,807	22,665	44.0	1,160,550	96,714	11,134	85,580	11.5
Personnel Services	470,186	39,184	18,676	20,508	47.6	795,300	66,276	11,413	54,863	17.2
Supplies	2,600	217	0	217	0.0	0	0	0	0	0.0
Other Services and Charges	10,150	846	646	200	76.3	487,000	40,584	144	40,440	0.3
Total Blythewood Station 26	482,936	40,247	19,322	20,925	48.0	1,282,300	106,860	11,557	95,303	10.8
Personnel Services	1,032,207	86,017	36,467	49,550	42.3	860,100	71,676	23,009	48,667	32.1
Supplies	3,000	250	174	76	69.6	0	0	0	0	0.0
Other Services and Charges	15,000	1,250	656	594	52.4	365,250	30,438	0	30,438	0.0
Total Killian Station 27	1,050,207	87,517	37,297	50,220	42.6	1,225,350	102,114	23,009	79,105	22.5
Personnel Services	491,561	40,963	15,988	24,975	39.0	673,550	56,130	11,769	44,361	20.9
Supplies	3,000	250	0	250	0.0	0	0	0	0	0.0
Other Services and Charges	8,303	692	526	166	76.0	365,250	30,438	144	30,294	0.4
Total Eastover Station 28	502,864	41,905	16,514	25,391	39.4	1,038,800	86,568	11,913	74,655	13.7
Personnel Services	990,616	82,552	32,798	49,754	39.7	860,100	71,676	21,824	49,852	30.4
Supplies	9,000	750	1,735	(985)	231.3	121,750	10,146	450	9,696	4.4
Other Services and Charges	14,500	1,209	784	425	64.8	487,000	40,584	0	40,584	0.0
Total Millwood/Congaree Station 29	1,014,116	84,511	35,317	49,194	41.7	1,468,850	122,406	22,274	100,132	18.1
Personnel Services	454,663	37,889	15,327	22,562	40.4	673,550	56,130	9,912	46,218	17.6
Supplies	10,000	833	2,576	(1,743)	309.2	0	0	0	0	0.0
Other Services and Charges	13,100	1,091	630	461	57.7	365,250	30,438	134	30,304	0.4
Total Capital View Station 30	477,763	39,813	18,533	21,280	46.5	1,038,800	86,568	10,046	76,522	11.6
Personnel Services	970,739	80,895	29,881	51,014	36.9	860,100	71,676	16,874	54,802	23.5
Supplies	5,000	417	1,179	(762)	282.7	121,750	10,146	166	9,980	1.6
Other Services and Charges	11,875	989	144	845	14.5	365,250	30,438	144	30,294	0.4
Total Leesburg Station 31	987,614	82,301	31,204	51,097	37.9	1,347,100	112,260	17,184	95,076	15.3
Personnel Services	958,193	79,850	31,517	48,333	39.4	860,100	71,676	22,448	49,228	31.3
Supplies	2,500	208	349	(141)	167.7	0	0	0	0	0.0
Other Services and Charges	15,173	1,265	1,026	239	81.1	487,000	40,584	0	40,584	0.0
Total Spring Valley Station 32	975,866	81,323	32,892	48,431	40.4	1,347,100	112,260	22,448	89,812	20.0
Personnel Services	947,058	78,921	31,484	47,437	39.8	860,100	71,676	20,461	51,215	28.5
Supplies	1,500	125	64	61	51.2	121,750	10,146	75	10,071	0.7
Other Services and Charges	8,650	721	177	544	24.5	487,000	40,584	91	40,493	0.2

City of Columbia: Monthly Budget Report Through 7/31/2022

208 - County Services: Expense (cont'd)

	FY 2021-2022					FY 2022-2023				
	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent	Working Budget	Thru July Budget	Thru July Expended	Variance	% Budg Spent
Total Gills's Creek Station 33	957,208	79,767	31,725	48,042	39.7	1,468,850	122,406	20,627	101,779	16.8
Personnel Services	964,488	80,374	36,902	43,472	45.9	860,100	71,676	21,181	50,495	29.5
Supplies	2,000	167	454	(287)	271.8	0	0	0	0	0.0
Other Services and Charges	24,660	2,056	1,236	820	60.1	487,000	40,584	0	40,584	0.0
Total Elders Pond Station 34	991,148	82,597	38,592	44,005	46.7	1,347,100	112,260	21,181	91,079	18.8
Fire Department	21,325,515	1,777,140	704,188	1,072,952	39.6	29,639,150	2,469,966	444,993	2,024,973	18.0
County Services Total:	24,565,171	2,047,111	820,636	1,226,475	40.0	32,836,050	2,736,378	578,572	2,157,806	21.1