



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

From: Kristine Githara, Finance Director

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

Date: March 15, 2023

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We are pleased to provide you with preliminary fiscal year 2022/2023 revenue and expenditure reports through January 2023. 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

City of Columbia  
 General Fund Summary-Revenue and Expenditures  
 As of 1/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JAN 2022	ACTUAL CURRENT YEAR THRU JAN 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	60,683,732	62,900,974	25,485,518	27,740,631	35,160,343	44.1%
2	LICENSES AND PERMITS	40,810,667	42,889,098	4,342,059	5,038,083	37,851,015	11.7%
3	FROM OTHER AGENCIES	17,443,848	17,768,326	7,517,041	9,957,532	7,810,794	56.0%
4	CURRENT SERVICE CHARGES	16,143,870	16,030,195	9,312,636	9,464,668	6,565,527	59.0%
5	FINES & FORFEITURES	207,873	506,500	176,233	201,627	304,873	39.8%
6	INTRAGOVERNMENTAL REVENUES	5,830	0	0	0	0	0.0%
7	SPECIAL EVENTS	4,646	10,000	2,566	33,781	(23,781)	337.8%
8	MISCELLANEOUS REVENUE	43,969	245,000	17,359	368,172	(123,172)	150.3%
9	INTEREST ON INVESTMENT	(220,737)	145,415	119,175	248,559	(103,144)	170.9%
10	RENTS & SALE OF PROPERTY	233,802	1,340,406	107,718	1,077,188	263,218	80.4%
11	REIMBURSEMENTS (PEBA)	529,297	0	0	0	0	0.0%
12	<b>TOTAL REVENUE</b>	<b>135,886,797</b>	<b>141,835,914</b>	<b>47,080,305</b>	<b>54,130,241</b>	<b>87,705,673</b>	<b>38.2%</b>
<b>TRANSFERS IN</b>							
14	FROM CAPITAL LEASE PROCEEDS	6,335,529	9,000,000	0	0	9,000,000	0.0%
15	FROM ACCOMMODATIONS TAX	25,000	25,000	0	0	25,000	0.0%
16	FROM HOSPITALITY TAX	3,700,000	4,000,000	2,158,333	2,333,333	1,666,667	58.3%
17	FROM ARPA	0	1,500,000	0	0	1,500,000	0.0%
18	FROM GRANTS	258,250	2,000,000	249,999	0	2,000,000	0.0%
19	FROM CONGAREE VISTA	0	3,873,750	0	0	3,873,750	0.0%
20	FROM PARKING FUND	500,000	500,000	291,667	291,667	208,333	58.3%
21	FROM WATER & SEWER OPERATING	4,189,680	4,189,680	2,443,980	2,443,980	1,745,700	58.3%
22	FROM OTHER FUNDS	560,000	560,000	326,667	326,667	233,333	58.3%
23	UN-APPROPRIATED SURPLUS	0	20,403,463	0	0	20,403,463	0.0%
24	<b>TOTAL TRANSFERS IN</b>	<b>15,568,459</b>	<b>46,051,893</b>	<b>5,470,646</b>	<b>5,395,647</b>	<b>40,656,246</b>	<b>11.7%</b>
25	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>151,455,256</b>	<b>187,887,807</b>	<b>52,550,952</b>	<b>59,525,888</b>	<b>128,361,919</b>	<b>31.7%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
29	LEGISLATIVE - MAYOR & CITY COUNCIL	699,282	809,228	352,700	409,368	399,860	50.6%
30	ADMINISTRATION - CITY MANAGER	1,197,325	776,088	573,052	508,167	267,921	65.5%
31	ADMINISTRATION - GOV'T AFFAIRS	413,867	496,184	216,367	229,045	267,139	46.2%
32	ADMINISTRATION - ADMIN SVCS	0	238,077	0	13,714	224,363	5.8%
33	ADMINISTRATION - ACM OPERATIONS	610,286	487,877	310,757	251,452	236,425	51.5%
34	ADMINISTRATION - ACM-CFO	252,360	316,741	126,684	124,332	192,409	39.3%
35	ADMINISTRATION - SR. ASSISTANT CM	432,483	503,869	186,946	277,148	226,721	55.0%
36	HUMAN RESOURCES	1,102,383	1,225,327	555,347	610,512	614,815	49.8%
37	BUDGET & PROG MGMT OFFICE	397,176	1,106,689	197,344	320,733	785,956	29.0%
38	PUBLIC RELATIONS	804,453	890,535	416,203	465,994	424,541	52.3%
39	COUNCIL SUPPORT SERVICES	533,699	285,228	198,356	217,303	67,925	76.2%
40	LEGAL	1,678,402	2,191,696	891,980	878,541	1,313,155	40.1%
41	MUNICIPAL COURT	2,550,200	3,109,189	1,384,966	1,330,109	1,779,080	42.8%
42	FINANCE	1,679,880	2,205,288	1,016,416	1,143,662	1,061,626	51.9%
43	OFFICE OF BUSINESS OPPORTUNITIES	713,975	801,407	374,226	349,477	451,930	43.6%
44	COMMUNITY DEVELOPMENT	589,437	570,714	252,134	249,495	321,219	43.7%
45	DEVELOPMENT SERVICES	3,009,181	3,369,527	1,691,621	1,623,641	1,745,886	48.2%
46	POLICE	46,477,432	51,078,285	25,649,745	23,826,467	27,251,818	46.6%
47	EMERGENCY OPERATIONS	521,947	576,028	237,260	271,512	304,516	47.1%
48	911 EMERGENCY COMMUNICATIONS	3,298,938	3,379,499	1,771,178	1,810,831	1,568,668	53.6%
49	FIRE	25,733,749	24,476,063	13,082,566	12,628,692	11,847,371	51.6%
50	PARKS & RECREATION	12,214,683	13,366,197	6,699,573	6,825,686	6,540,511	51.1%
51	PUBLIC WORKS	19,989,424	22,515,189	9,819,080	11,489,680	11,025,509	51.0%
52	GENERAL SRVCS/SUPPORT SERVICES	1,701,311	3,997,628	859,858	1,219,968	2,777,660	30.5%
53	INFORMATION TECHNOLOGY	3,865,767	4,375,073	2,081,010	2,711,939	1,663,134	62.0%
54	<b>TOTAL DEPARTMENT</b>	<b>130,467,640</b>	<b>143,147,626</b>	<b>68,945,369</b>	<b>69,787,468</b>	<b>73,360,158</b>	<b>48.8%</b>
<b>EXPEND. - NON-DEPT. &amp; MISC.</b>							
56	COMMUNITY PROMOTION - AGENCIES	0	100,000	0	35,000	65,000	35.0%
57	RCES NON-PROFIT STABILIZATION	(602)	0	(602)	0	0	0.0%
58	CAPITAL LEASE PAYMENT	5,751,850	6,708,108	3,334,830	4,075,711	2,632,397	60.8%
59	SOLICITOR & DETENTION	858,369	940,817	470,082	462,549	478,268	49.2%
60	NON-DEPARTMENTAL & MISC.	65,404	40,000	21,755	30,741	9,259	76.9%
61	HOMELESS SERVICES	1,003,753	1,134,910	574,622	230,885	904,025	20.3%
62	RESERVE	0	1,479,884	0	0	1,479,884	0.0%
63	OTHER SERVICES AND CHARGES	(69,498)	0	591	(4,233)	4,233	0.0%
64	<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,609,276</b>	<b>10,403,719</b>	<b>4,401,278</b>	<b>4,830,653</b>	<b>5,573,066</b>	<b>46.4%</b>
65	<b>TOTAL EXPENDITURES</b>	<b>138,076,916</b>	<b>153,551,345</b>	<b>73,346,647</b>	<b>74,618,121</b>	<b>78,933,224</b>	<b>48.6%</b>
<b>TRANSFERS OUT</b>							
67	TO OTHER FUNDS	277,842	0	0	0	0	0.0%
68	DEVELOPMENT CORPORATIONS	1,132,296	1,189,331	678,019	693,777	495,554	58.3%
69	TO DEBT SERVICE	4,598,700	4,020,184	2,682,575	2,109,731	1,910,453	52.5%
70	TO CAPITAL IMPROVEMENTS	535,000	12,408,750	535,000	0	12,408,750	0.0%
71	TO STREET RESURFACING	0	5,500,000	0	0	5,500,000	0.0%
72	TO INTERNAL SERVICE FUNDS	4,180,624	11,218,197	1,639,580	1,688,598	9,529,598	15.1%
73	<b>TOTAL TRANSFERS OUT</b>	<b>10,724,462</b>	<b>34,336,462</b>	<b>5,535,175</b>	<b>4,492,106</b>	<b>29,844,355</b>	<b>13.1%</b>
74	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>148,801,377</b>	<b>187,887,807</b>	<b>78,881,822</b>	<b>79,110,227</b>	<b>108,777,579</b>	<b>42.1%</b>
75	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>2,653,878</b>	<b>0</b>	<b>(26,330,869)</b>	<b>(19,584,339)</b>		

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 01/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/2023	ACTUAL PRIOR YEAR THRU JAN 2022	ACTUAL CURRENT YEAR THRU JAN 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	13,502,823	12,735,189	8,012,448	8,352,675	4,382,514	65.6%
2 INTEREST	(37,818)	37,108	21,647	57,490	(20,382)	154.9%
3 UNAPPROPRIATED SURPLUS	0	4,773,218	0	0	4,773,218	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>13,465,005</b>	<b>17,545,515</b>	<b>8,034,095</b>	<b>8,410,165</b>	<b>9,135,350</b>	<b>47.9%</b>
<b>TRANSFERS IN</b>						
5 FROM OTHER FUNDS	0	0	0	0	0	0.0%
<b>EXPEND. - NON-DEPT &amp; MISC.</b>						
6 CITY COUNCIL LINE ITEM AG.	2,218,696	2,816,888	1,166,976	1,304,418	1,512,470	46.3%
7 HOSPITALITY TAX - ALLOCATIONS	2,144,997	3,473,218	661,194	742,091	2,731,127	21.4%
8 SPECIAL PROJECTS	250,000	620,266	250,000	37,282	582,984	6.0%
9 NON-DEPARTMENTAL BANK CHARGE:	4,309	101,000	0	0	101,000	0.0%
10 <b>TOTAL NON-DEPARTMENTAL</b>	<b>4,618,002</b>	<b>7,011,372</b>	<b>2,078,170</b>	<b>2,083,791</b>	<b>4,927,581</b>	<b>29.7%</b>
11 <b>TOTAL EXPENDITURES</b>	<b>4,618,002</b>	<b>7,011,372</b>	<b>2,078,170</b>	<b>2,083,791</b>	<b>4,927,581</b>	<b>29.7%</b>
<b>TRANSFERS OUT</b>						
12 TO GENERAL FUND	3,700,000	3,700,000	2,158,333	2,333,333	1,366,667	63.1%
13 TO DEBT SERVICE	2,676,791	2,534,143	1,561,461	1,478,250	1,055,893	58.3%
14 TO CAPITAL PROJECT FUND	1,500,000	4,300,000	1,500,000	0	4,300,000	0.0%
15 <b>TOTAL TRANSFERS OUT</b>	<b>7,876,791</b>	<b>10,534,143</b>	<b>5,219,794</b>	<b>3,811,583</b>	<b>2,422,560</b>	<b>36.2%</b>
16 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>12,494,792</b>	<b>17,545,515</b>	<b>7,297,964</b>	<b>5,895,374</b>	<b>7,350,141</b>	<b>33.6%</b>
17 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>970,213</b>	<b>-</b>	<b>736,131</b>	<b>2,514,791</b>		

City of Columbia  
 Parking Fund Summary - Revenue and Expenditures  
 As of 01/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JAN 2022	ACTUAL CURRENT YEAR THRU JAN 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CURRENT SERVICE CHARGES	7,155,526	7,245,548	4,019,464	4,157,305	3,088,243	57.4%
2 FINES & FORFEITURES	1,421,957	1,833,700	851,444	973,116	860,584	53.1%
3 MISCELLANEOUS REVENUE	4,990	0	4,172	0	0	0.0%
4 INTEREST ON INVESTMENT	(54,769)	50,674	27,427	80,358	(29,684)	158.6%
5 RENTS & SALE OF PROPERTY	111,405	108,780	63,893	66,340	42,440	61.0%
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 <b>TOTAL REVENUE</b>	<b>8,653,564</b>	<b>10,238,702</b>	<b>4,966,400</b>	<b>5,277,119</b>	<b>4,961,583</b>	<b>51.5%</b>
<b>TRANSFERS IN</b>						
9 <b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
10 <b>TOTAL PARKING REV &amp; TRF</b>	<b>8,653,564</b>	<b>10,238,702</b>	<b>4,966,400</b>	<b>5,277,119</b>	<b>4,961,583</b>	<b>51.5%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11 FINANCE	121,724	105,876	78,326	48,788	57,088	46.1%
12 PUBLIC WORKS	60,963	100,556	34,168	41,286	59,270	41.1%
13 PARKING OPERATIONS	2,811,788	3,234,181	1,631,493	1,617,696	1,616,485	50.0%
14 PARKING FACILITIES	1,242,648	1,796,075	619,911	773,638	1,022,437	43.1%
15 <b>TOTAL DEPARTMENT</b>	<b>4,237,123</b>	<b>5,236,688</b>	<b>2,363,898</b>	<b>2,481,408</b>	<b>2,755,280</b>	<b>47.4%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>						
16 DEBT SERVICE	1,441,465	3,060,014	850,247	144,352	2,915,662	4.7%
17 DEPRECIATION	1,542,062	0	0	0	0	0.0%
18 TUITION REIMBURSEMENT	0	5,000	0	0	5,000	0.0%
19 OTHER SERVICES & CHARGES	25,000	0	25,000	0	0	0.0%
20 GASB 68	(65,657)	0	0	0	0	0.0%
21 BANK CHARGES	6,241	0	0	0	0	0.0%
22 GASB 75	180,451	0	0	0	0	0.0%
23 NON DEPARTMENTAL BAD DEBT	40,574	0	18,480	0	0	0.0%
24 <b>TOTAL NON-DEPARTMENTAL</b>	<b>3,170,136</b>	<b>3,065,014</b>	<b>893,727</b>	<b>144,352</b>	<b>2,920,662</b>	<b>4.7%</b>
25 <b>TOTAL EXPENDITURES</b>	<b>7,407,259</b>	<b>8,301,702</b>	<b>3,257,625</b>	<b>2,625,760</b>	<b>5,675,942</b>	<b>31.6%</b>
<b>TRANSFERS OUT</b>						
26 TO GENERAL FUND	500,000	500,000	291,667	291,667	208,333	58.3%
27 TO PARKING PROJECTS	0	1,000,000	0	0	1,000,000	0.0%
28 TO RISK MANAGEMENT	120,000	120,000	70,000	70,000	50,000	58.3%
29 TO CENTRAL STORES	37,244	37,000	21,583	21,583	15,417	58.3%
30 TO GENERAL ADMIN INFO TECH	153,428	175,000	87,500	102,083	72,917	58.3%
31 TO AUTO TORT	1,552	0	0	0	0	0.0%
32 TO WORKER'S COMP	20,000	20,000	11,667	11,667	8,333	58.3%
33 TO PURCHASING	32,138	40,000	16,311	21,847	18,153	54.6%
34 TO RADIO REPAIR	1,803	0	0	0	0	0.0%
35 TO TORT	45,000	45,000	26,250	26,250	18,750	58.3%
36 TO EQUIPMENT SERVICES	26,994	0	0	0	0	0.0%
37 <b>TOTAL TRANSFERS OUT</b>	<b>938,159</b>	<b>1,937,000</b>	<b>524,978</b>	<b>545,097</b>	<b>1,391,903</b>	<b>28.14%</b>
38 <b>TOTAL PARKING EXP &amp; TRF</b>	<b>8,345,418</b>	<b>10,238,702</b>	<b>3,782,603</b>	<b>3,170,857</b>	<b>7,067,845</b>	<b>31.0%</b>
39 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>308,146</b>	<b>0</b>	<b>1,183,797</b>	<b>2,106,262</b>		

City of Columbia  
Water/Sewer Fund Summary - Revenue & Expenditures  
As of 01/31/2023

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	%
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	TO BUDGET	ANNUAL
		FY 2021/22	FY 2022/23	THRU JAN 2022	THRU JAN 2023	VARIANCE	BUDGET
<b>REVENUE</b>							
1	INTERGOVERNMENTAL REVENUES	589,449	0	0	0	0	0.0%
2	INTRAGOVERNMENTAL REVENUES	47,878	0	24,998	0	0	0.0%
3	CHARGES FOR SERVICES	175,649,446	177,354,160	105,521,889	105,659,728	71,694,432	59.6%
4	FINES & FORFEITURES	2,523,905	656,516	1,973,996	1,125,280	(468,764)	171.4%
5	MISCELLANEOUS REVENUE	0	31,122	0	0	31,122	0.0%
6	INTEREST REVENUES	(1,890,494)	4,277,001	1,201,857	2,570,920	1,706,081	60.1%
7	RENTS & SALE OF PROPERTY	518,121	162,332	300,925	580,085	(417,753)	357.3%
8	REIMBURSEMENTS	217,108	0	0	0	0	0.0%
9	CONTRIBUTIONS	7,147,240	0	0	0	0	0.0%
10	UNAPPROPRIATED SURPLUS	0	3,762,062	0	0	3,762,062	0.0%
11	<b>TOTAL REVENUE</b>	<b>184,802,653</b>	<b>186,243,193</b>	<b>109,023,665</b>	<b>109,936,013</b>	<b>76,307,180</b>	<b>59.0%</b>
<b>TRANSFERS IN</b>							
13	FROM OTHER FUNDS	0	0	0	0	0	0.0%
14	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>184,802,653</b>	<b>186,243,193</b>	<b>109,023,665</b>	<b>109,936,013</b>	<b>76,307,180</b>	<b>59.0%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
19	CENTRAL ADMINISTRATION	5,438,110	7,215,776	2,944,328	3,216,814	3,998,962	44.6%
20	FINANCE	1,851,816	2,434,022	1,096,011	940,699	1,493,323	38.6%
21	ECONOMIC & COMM DEV	1,148,890	1,267,347	786,600	422,356	844,991	33.3%
22	POLICE	847,290	1,309,376	482,253	470,924	838,452	36.0%
23	FIRE	584,855	647,984	354,584	283,169	364,815	43.7%
24	PUBLIC WORKS	796,561	1,357,333	643,714	412,172	945,161	30.4%
25	GENERAL SERVICES	1,983,568	2,588,982	998,904	1,387,254	1,201,728	53.6%
26	INFORMATION TECHNOLOGY	576,409	765,160	267,455	269,384	495,776	35.2%
27	ENGINEERING-ADMINISTRATION	1,528,705	1,864,839	960,116	920,806	944,033	49.4%
28	ENGINEERING-GENERAL SERVICES	674,797	654,258	363,957	317,967	336,291	48.6%
29	WATER SYSTEMS IMPROVEMENTS	4,416,598	3,951,974	1,398,394	1,892,772	2,059,202	47.9%
30	WASTEWATER SYSTEMS IMPROVEMENTS	6,348,843	5,021,122	2,658,479	1,321,823	3,699,299	26.3%
31	REAL ESTATE WATER	346,281	575,819	203,084	199,719	376,100	34.7%
32	REAL ESTATE WASTE	322,238	431,303	180,915	193,353	237,950	44.8%
33	UTILITIES ADMINISTRATION	869,498	1,250,731	552,248	453,328	797,403	36.2%
34	METER READING	1,917,618	3,232,228	1,143,220	1,332,758	1,899,470	41.2%
35	WATER DISTRIBUTION & MAINTENANCE	10,646,847	17,817,951	5,743,099	6,031,282	11,786,669	33.8%
36	WASTEWATER MAINTENANCE	10,411,360	15,545,719	5,587,810	4,983,603	10,562,116	32.1%
37	COLUMBIA CANAL WTP	6,623,843	8,317,169	3,354,668	4,296,864	4,020,305	51.7%
38	LAKE MURRAY WTP	7,494,977	8,952,197	4,121,520	4,631,822	4,320,375	51.7%
39	METRO WWTP	13,947,425	21,411,449	7,705,172	8,146,505	13,264,944	38.0%
40	WATER COMPLIANCE	1,031,229	1,125,183	500,798	623,275	501,908	55.4%
41	WASTEWATER COMPLIANCE	1,035,424	1,514,205	507,539	558,518	955,687	36.9%
42	WATER/SEWER IMPROVEMENTS	11,772,540	0	2,220,553	1,157,278	(1,157,278)	0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>92,615,722</b>	<b>109,252,127</b>	<b>44,775,421</b>	<b>44,464,445</b>	<b>64,787,682</b>	<b>40.7%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>							
45	DEBT SERVICE	26,085,142	48,398,660	15,051,577	13,662,341	34,736,319	28.2%
46	DEPRECIATION	41,283,322	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	0	35,000	0	0	35,000	0.0%
48	TECHNOLOGY CONTINGENCY	736,022	607,088	340,561	225,311	381,777	37.1%
49	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
50	SPECIAL PROJECTS	269,645	97,534	173,219	43,027	54,507	44.1%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	0	78,500	0.0%
52	RESERVE	0	527,155	0	0	527,155	0.0%
53	GASB 68	(875,179)	0	0	0	0	0.0%
54	NON-DEPARTMENTAL BAD DEBT	708,632	0	(92,161)	0	0	0.0%
55	BANK CHARGES	223,987	0	0	0	0	0.0%
56	GASB 75	2,963,728	0	0	0	0	0.0%
57	<b>TOTAL NON-DEPARTMENTAL</b>	<b>71,498,799</b>	<b>49,793,937</b>	<b>15,526,696</b>	<b>13,930,679</b>	<b>35,863,258</b>	<b>28.0%</b>
59	<b>TOTAL EXPENDITURES</b>	<b>164,114,521</b>	<b>159,046,064</b>	<b>60,302,117</b>	<b>58,395,124</b>	<b>100,650,940</b>	<b>36.7%</b>
<b>TRANSFERS OUT</b>							
62	TO GENERAL FUND	4,189,680	4,189,680	2,443,980	2,443,980	1,745,700	58.3%
63	TO CAPITAL PROJ FUND	92,968	0	0	0	0	0.0%
64	TO WATER/SEWER IMPROVEMENTS	0	20,057,450	0	0	20,057,450	0.0%
65	TO RISK MANAGEMENT	630,000	0	367,500	0	0	0.0%
66	TO GENERAL TORT	250,000	250,000	0	145,833	104,167	58.3%
67	TO SEWER TORT	0	0	0	0	0	0.0%
68	TO AUTO TORT	22,976	0	0	0	0	0.0%
69	TO WORKER'S COMP	630,000	0	367,500	0	0	0.0%
70	TO CENTRAL STORES	253,615	250,000	145,833	145,833	104,167	58.3%
71	TO GEN ADM INFO TECH	550,757	750,000	291,667	437,500	312,500	58.3%
72	TO PURCHASING	1,697,372	1,700,000	840,396	793,217	906,783	46.7%
73	TO RADIO REPAIR	26,691	0	0	0	0	0.0%
74	TO EQUIPMENT SERVICES	399,712	0	0	0	0	0.0%
75	<b>TOTAL TRANSFERS OUT</b>	<b>8,743,772</b>	<b>27,197,129</b>	<b>4,456,876</b>	<b>3,966,364</b>	<b>23,230,766</b>	<b>14.6%</b>
77	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>172,858,293</b>	<b>186,243,193</b>	<b>64,758,993</b>	<b>62,361,488</b>	<b>123,881,706</b>	<b>33.5%</b>
80	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>11,944,360</b>	<b>0</b>	<b>44,264,672</b>	<b>47,574,525</b>		

City of Columbia  
Stormwater Fund Summary - Revenue & Expenditures  
As of 01/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU JAN 2022	ACTUAL CURRENT YEAR THRU JAN 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,265,766	15,770,000	9,889,201	10,346,996	5,423,004	65.6%
2 FINES AND FORFEITURES	600	0	600	300	(300)	0.0%
3 INTEREST REVENUES	(404,151)	351,055	252,111	923,112	(572,057)	263.0%
4 RENTS & SALE OF PROPERTY	743	0	743	6,250	(6,250)	0.0%
5 INTERGOVERNMENTAL REVENUES	383	0	383	29	(29)	0.0%
6 REIMBURSEMENTS	21,443	0	0	0	0	0.0%
7 <b>TOTAL REVENUE</b>	<b>16,884,784</b>	<b>16,121,055</b>	<b>10,143,038</b>	<b>11,276,687</b>	<b>4,844,368</b>	<b>70.0%</b>
<b>TRANSFERS IN</b>						
9 <b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
11 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>16,884,784</b>	<b>16,121,055</b>	<b>10,143,038</b>	<b>11,276,687</b>	<b>4,844,368</b>	<b>70.0%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
14 STREETS:STORM DRAIN MAINTENANCE	1,244,463	3,083,599	849,890	735,700	2,347,899	23.9%
15 SOLID WASTE STREET SWEEPING	1,180,275	1,432,042	629,050	834,029	598,013	58.2%
16 STORM WATER:ENGINEERING	1,888,994	3,469,922	975,455	796,887	2,673,035	23.0%
17 REAL ESTATE STORM WATER	133,622	201,507	75,498	81,809	119,698	40.6%
18 STORM DRAIN MAINTENANCE	2,497,954	0	964,269	0	0	0.0%
19 <b>TOTAL DEPARTMENT</b>	<b>6,945,308</b>	<b>8,187,070</b>	<b>3,494,162</b>	<b>2,448,425</b>	<b>5,738,645</b>	<b>29.9%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
21 DEBT SERVICE	1,616,578	2,489,600	952,544	149,217	2,340,383	6.0%
22 DEPRECIATION	1,841,777	0	0	0	0	0.0%
23 GASB 68	(29,997)	0	0	0	0	0.0%
24 BAD DEBT EXPENSE	200	0	0	0	0	0.0%
25 BANK CHARGES	48,179	0	0	0	0	0.0%
26 GASB 75	295,435	0	0	0	0	0.0%
27 <b>TOTAL NON-DEPARTMENTAL</b>	<b>3,772,172</b>	<b>2,489,600</b>	<b>952,544</b>	<b>149,217</b>	<b>2,340,383</b>	<b>6.0%</b>
29 <b>TOTAL EXPENDITURES</b>	<b>10,717,480</b>	<b>10,676,670</b>	<b>4,446,706</b>	<b>2,597,642</b>	<b>8,079,028</b>	<b>24.3%</b>
<b>TRANSFERS OUT</b>						
32 TO GENERAL FUND	560,000	560,000	326,667	326,667	233,333	58.3%
33 TO STREETSCAPING	337,913	0	337,913	0	0	0.0%
34 TO STORM WATER IMPROVEMENTS	0	4,764,385	0	0	4,764,385	0.0%
35 TO GENERAL TORT	0	0	145,833	0	0	0.0%
36 TO AUTO TORT	1,778	0	0	0	0	0.0%
37 TO CENTRAL STORES	120,280	120,000	70,000	70,000	50,000	58.3%
38 TO GEN ADM INFO TECH	3,928	0	0	0	0	0.0%
39 TO RADIO REPAIR	2,066	0	0	0	0	0.0%
40 TO EQUIPMENT SERVICES	30,934	0	0	0	0	0.0%
41 <b>TOTAL TRANSFERS OUT</b>	<b>1,056,899</b>	<b>5,444,385</b>	<b>880,413</b>	<b>396,667</b>	<b>5,047,718</b>	<b>7.3%</b>
43 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>11,774,379</b>	<b>16,121,055</b>	<b>5,327,119</b>	<b>2,994,309</b>	<b>13,126,746</b>	<b>18.6%</b>
46 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>5,110,405</b>	<b>0</b>	<b>4,815,919</b>	<b>8,282,378</b>		