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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 – April 2023

Date: June 14, 2023

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We are pleased to provide you with preliminary fiscal year 2022/2023 revenue and expenditure reports through April 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 4/30/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU APR 2022	ACTUAL CURRENT YEAR THRU APRIL 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	60,683,732	62,900,974	51,303,102	54,649,753	86.9%	
2	LICENSES AND PERMITS	40,810,667	42,889,098	9,947,831	11,257,604	26.2%	
3	FROM OTHER AGENCIES	17,443,848	17,768,326	16,198,555	17,703,249	99.6%	
4	CURRENT SERVICE CHARGES	16,143,870	16,030,195	13,343,349	13,529,894	84.4%	
5	FINES & FORFEITURES	207,873	506,500	256,043	296,489	58.5%	
6	INTRAGOVERNMENTAL REVENUES	5,830	10,000	0	0	0.0%	
7	SPECIAL EVENTS	4,646	0	4,736	54,031	(54,031)	0.0%
8	MISCELLANEOUS REVENUE	43,969	245,000	35,494	396,034	(151,034)	161.6%
9	INTEREST ON INVESTMENT	(220,737)	145,415	181,848	583,413	(437,998)	401.2%
10	RENTS & SALE OF PROPERTY	233,802	1,340,406	134,902	1,874,396	(533,990)	139.8%
11	REIMBURSEMENTS (PEBA)	529,297	20,403,463	0	1,550	20,401,913	0.0%
12	<b>TOTAL REVENUE</b>	<b>135,886,797</b>	<b>162,239,377</b>	<b>91,405,660</b>	<b>100,346,413</b>	<b>61,892,964</b>	<b>61.9%</b>
<b>TRANSFERS IN</b>							
14	FROM CAPITAL LEASE PROCEEDS	6,335,529	9,000,000	1,752,375	1,470,072	7,529,928	16.3%
15	FROM ACCOMMODATIONS TAX	25,000	25,000	0	0	25,000	0.0%
16	FROM HOSPITALITY TAX	3,700,000	4,000,000	3,083,333	3,333,333	666,667	83.3%
17	FROM ARPA	0	1,500,000	0	0	1,500,000	0.0%
18	FROM GRANTS	258,250	2,000,000	258,249	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	416,667	416,667	83,333	83.3%
21	FROM WATER & SEWER OPERATING	4,189,680	4,189,680	3,491,400	3,491,400	698,280	83.3%
22	FROM OTHER FUNDS	560,000	560,000	466,667	466,667	93,333	83.3%
23	<b>TOTAL TRANSFERS IN</b>	<b>15,568,459</b>	<b>25,648,430</b>	<b>9,468,692</b>	<b>9,178,139</b>	<b>16,470,291</b>	<b>35.8%</b>
25	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>151,455,256</b>	<b>187,887,807</b>	<b>100,874,552</b>	<b>109,524,552</b>	<b>78,363,255</b>	<b>58.3%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
28	LEGISLATIVE - MAYOR & CITY COUNCIL	699,282	809,228	564,039	651,722	157,506	80.5%
29	ADMINISTRATION - CITY MANAGER	1,197,325	776,088	848,344	681,329	94,759	87.8%
30	ADMINISTRATION - GOV'T AFFAIRS	413,867	496,184	341,585	343,763	152,421	69.3%
31	ADMINISTRATION - ADMIN SVCS	0	238,077	0	70,395	167,682	29.6%
32	ADMINISTRATION - ACM OPERATIONS	610,286	487,877	469,850	401,691	86,186	82.3%
33	ADMINISTRATION - ACM-CFO	252,360	316,741	191,455	185,303	131,438	58.5%
34	ADMINISTRATION - SR. ASSISTANT CM	432,483	503,869	342,641	404,975	98,894	80.4%
35	HUMAN RESOURCES	1,102,383	1,240,327	857,101	961,013	279,314	77.5%
36	BUDGET & PROG MGMT OFFICE	397,176	1,106,689	321,501	487,179	619,510	44.0%
37	PUBLIC RELATIONS	804,453	875,535	627,152	664,163	211,372	75.9%
38	COUNCIL SUPPORT SERVICES	533,699	285,228	471,901	294,260	(9,032)	103.2%
39	LEGAL	1,678,402	2,191,696	1,339,146	1,329,171	862,525	60.6%
40	MUNICIPAL COURT	2,550,200	3,109,189	2,090,226	2,007,721	1,101,468	64.6%
41	FINANCE	1,679,880	2,303,993	1,389,748	1,673,641	630,352	72.6%
42	OFFICE OF BUSINESS OPPORTUNITIES	713,975	801,407	555,187	549,049	252,358	68.5%
43	COMMUNITY DEVELOPMENT	589,437	570,714	364,496	424,201	146,513	74.3%
44	DEVELOPMENT SERVICES	3,009,181	3,369,527	2,484,364	2,505,946	863,581	74.4%
45	POLICE	46,477,432	51,623,347	37,629,721	36,860,755	14,762,592	71.4%
46	EMERGENCY OPERATIONS	521,947	576,028	397,544	415,651	160,377	72.2%
47	911 EMERGENCY COMMUNICATIONS	3,298,938	3,379,499	2,617,140	2,607,273	772,226	77.1%
48	FIRE	25,733,749	26,410,568	20,748,747	20,983,170	5,427,398	79.4%
49	PARKS & RECREATION	12,214,683	13,390,744	9,837,712	10,263,985	3,126,759	76.6%
50	PUBLIC WORKS	19,989,424	22,826,429	15,515,720	17,232,144	5,594,285	75.5%
51	GENERAL SRVCS/SUPPORT SERVICES	1,701,311	4,053,116	1,282,335	1,978,326	2,074,790	48.8%
52	INFORMATION TECHNOLOGY	3,865,767	4,375,073	3,059,575	3,700,178	674,895	84.6%
53	<b>TOTAL DEPARTMENT</b>	<b>130,467,640</b>	<b>146,117,173</b>	<b>104,347,230</b>	<b>107,677,004</b>	<b>38,440,169</b>	<b>73.7%</b>
<b>EXPEND. - NON-DEPT. &amp; MISC.</b>							
55	COMMUNITY PROMOTION - AGENCIES	0	100,000	0	36,421	63,579	36.4%
56	RCES NON-PROFIT STABILIZATION	(602)	0	(602)	0	0	0.0%
57	CAPITAL LEASE PAYMENT	5,751,850	6,708,108	5,196,843	5,260,756	1,447,352	78.4%
58	SOLICITOR & DETENTION	858,369	940,817	626,669	799,978	140,839	85.0%
59	NON-DEPARTMENTAL & MISC.	65,404	50,000	30,604	47,231	2,769	94.5%
60	HOMELESS SERVICES	1,003,753	1,134,910	764,229	495,378	639,532	43.6%
61	RESERVE	0	1,454,884	0	0	1,454,884	0.0%
62	OTHER SERVICES AND CHARGES	(69,498)	15,000	520	13,156	1,844	87.7%
63	<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,609,276</b>	<b>10,403,719</b>	<b>6,618,263</b>	<b>6,652,920</b>	<b>3,750,799</b>	<b>63.9%</b>
64	<b>TOTAL EXPENDITURES</b>	<b>138,076,916</b>	<b>156,520,892</b>	<b>110,965,493</b>	<b>114,329,924</b>	<b>42,190,968</b>	<b>73.0%</b>
<b>TRANSFERS OUT</b>							
66	TO OTHER FUNDS	277,842	0	0	0	0	0.0%
67	DEVELOPMENT CORPORATIONS	1,132,296	1,189,331	968,586	991,110	198,221	83.3%
68	TO DEBT SERVICE	4,598,700	4,020,184	3,832,250	3,013,902	1,006,282	75.0%
69	TO CAPITAL IMPROVEMENTS	535,000	12,408,750	0	0	12,408,750	0.0%
70	TO STREET RESURFACING	0	5,500,000	0	0	5,500,000	0.0%
71	TO INTERNAL SERVICE FUNDS	4,180,624	8,248,649	3,163,688	2,414,630	5,834,020	29.3%
72	<b>TOTAL TRANSFERS OUT</b>	<b>10,724,462</b>	<b>31,366,914</b>	<b>7,964,525</b>	<b>6,419,642</b>	<b>24,947,273</b>	<b>20.5%</b>
74	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>148,801,377</b>	<b>187,887,806</b>	<b>118,930,017</b>	<b>120,749,566</b>	<b>67,138,241</b>	<b>64.3%</b>
76	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>2,653,878</b>	<b>(0)</b>	<b>(18,055,465)</b>	<b>(11,225,014)</b>		

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 04/30/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/2023	ACTUAL PRIOR YEAR THRU APR 2022	ACTUAL CURRENT YEAR THRU APR 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	13,502,823	12,735,189	10,397,385	11,175,696	1,559,493	87.8%
2 INTEREST	(37,818)	37,108	28,728	118,697	(81,589)	319.9%
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>10,426,113</b>	<b>11,294,393</b>	<b>6,251,122</b>	<b>64.4%</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	1,653,327	1,992,344	824,544	70.7%
7 HOSPITALITY TAX - ALLOCATIONS	2,144,997	3,473,218	912,526	1,582,112	1,891,106	45.6%
8 SPECIAL PROJECTS	250,000	620,266	250,000	51,235	569,031	8.3%
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>2,815,853</b>	<b>3,625,691</b>	<b>3,385,681</b>	<b>51.7%</b>
11 <b>TOTAL EXPENDITURES</b>	<b>4,618,002</b>	<b>7,011,372</b>	<b>2,815,853</b>	<b>3,625,691</b>	<b>3,385,681</b>	<b>51.7%</b>
<b>TRANSFERS OUT</b>						
12 TO GENERAL FUND	3,700,000	4,000,000	3,083,333	3,333,333	666,667	83.3%
13 TO DEBT SERVICE	2,676,791	2,534,143	2,230,659	2,111,786	422,357	83.3%
14 TO CAPITAL PROJECT FUND	1,500,000	4,000,000	1,500,000	0	4,000,000	0.0%
15 <b>TOTAL TRANSFERS OUT</b>	<b>7,876,791</b>	<b>10,534,143</b>	<b>6,813,992</b>	<b>5,445,119</b>	<b>1,089,024</b>	<b>51.7%</b>
16 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>12,494,792</b>	<b>17,545,515</b>	<b>9,629,845</b>	<b>9,070,810</b>	<b>4,474,705</b>	<b>51.7%</b>
17 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>970,213</b>	<b>-</b>	<b>796,268</b>	<b>2,223,583</b>		

City of Columbia  
 Parking Funds - Revenue and Expenditures  
 As of 04/30/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU APR 2022	ACTUAL CURRENT YEAR THRU APR 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CURRENT SERVICE CHARGES	7,155,526	7,245,548	6,069,550	6,256,923	988,625	86.4%
2 FINES & FORFEITURES	1,421,957	1,833,700	1,221,149	1,409,341	424,359	76.9%
3 MISCELLANEOUS REVENUE	4,990	0	4,172	0	0	0.0%
4 INTEREST ON INVESTMENT	(54,769)	50,674	38,852	156,204	(105,530)	308.3%
5 RENTS & SALE OF PROPERTY	111,405	108,780	92,400	86,815	21,965	79.8%
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>7,426,123</b>	<b>7,909,283</b>	<b>2,329,419</b>	<b>77.2%</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%</b>
10 <b>TOTAL PARKING REV &amp; TRF</b>	<b>8,653,564</b>	<b>10,238,702</b>	<b>7,426,123</b>	<b>7,909,283</b>	<b>2,329,419</b>	<b>77.2%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11 FINANCE	121,724	105,876	107,109	74,541	31,335	70.4%
12 PUBLIC WORKS	60,963	100,556	48,861	57,030	43,526	56.7%
13 PARKING OPERATIONS	2,811,788	3,234,181	2,424,691	2,535,335	698,846	78.4%
14 PARKING FACILITIES	1,242,648	1,796,075	912,529	1,053,286	742,789	58.6%
15 <b>TOTAL DEPARTMENT</b>	<b>4,237,123</b>	<b>5,236,688</b>	<b>3,493,190</b>	<b>3,720,192</b>	<b>1,516,496</b>	<b>71.0%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>						
16 DEBT SERVICE	1,441,465	3,060,014	1,202,376	839,359	2,220,655	27.4%
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>1,245,856</b>	<b>839,359</b>	<b>2,225,655</b>	<b>27.4%</b>
25 <b>TOTAL EXPENDITURES</b>	<b>7,407,259</b>	<b>8,301,702</b>	<b>4,739,046</b>	<b>4,559,551</b>	<b>3,742,151</b>	<b>54.9%</b>
<b>TRANSFERS OUT</b>						
26 TO GENERAL FUND	500,000	500,000	416,667	416,667	83,333	83.3%
27 TO PARKING PROJECTS	0	1,000,000	0	0	1,000,000	0.0%
28 TO RISK MANAGEMENT	120,000	120,000	100,000	100,000	20,000	83.3%
29 TO CENTRAL STORES	37,244	37,000	30,833	30,833	6,167	83.3%
30 TO GENERAL ADMIN INFO TECH	153,428	175,000	125,000	145,833	29,167	83.3%
31 TO AUTO TORT	1,552	0	0	0	0	0.0%
32 TO WORKER'S COMP	20,000	20,000	16,667	16,667	3,333	83.3%
33 TO PURCHASING	32,138	40,000	22,141	31,350	8,650	78.4%
34 TO RADIO REPAIR	1,803	0	0	0	0	0.0%
35 TO TORT	45,000	45,000	37,500	37,500	7,500	83.3%
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>748,808</b>	<b>778,850</b>	<b>1,158,150</b>	<b>40.21%</b>
38 <b>TOTAL PARKING EXP &amp; TRF</b>	<b>8,345,418</b>	<b>10,238,702</b>	<b>5,487,854</b>	<b>5,338,401</b>	<b>4,900,301</b>	<b>52.1%</b>
39 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>308,146</b>	<b>0</b>	<b>1,938,269</b>	<b>2,570,882</b>		

City of Columbia  
Water/Sewer Funds Summary - Revenue & Expenditures  
As of 04/30/2023

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	%
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	TO BUDGET	ANNUAL
		FY 2021/22	FY 2022/23	THRU APR 2022	THRU APR 2023	VARIANCE	BUDGET
<b>REVENUE</b>							
1	INTERGOVERNMENTAL REVENUES	589,449	0	589,449	12,290	(12,290)	0.0%
2	INTRAGOVERNMENTAL REVENUES	47,878	0	47,878	0	0	0.0%
3	CHARGES FOR SERVICES	175,649,446	177,354,160	142,980,361	145,839,564	31,514,596	82.2%
4	FINES & FORFEITURES	2,523,905	656,516	2,230,163	1,840,258	(1,183,742)	280.3%
5	MISCELLANEOUS REVENUE	0	31,122	0	0	31,122	0.0%
6	INTEREST REVENUES	(1,890,860)	4,277,001	1,637,173	5,429,234	(1,152,233)	126.9%
7	RENTS & SALE OF PROPERTY	518,121	162,332	483,757	615,215	(452,883)	379.0%
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>184,802,287</b>	<b>186,243,193</b>	<b>147,968,781</b>	<b>153,736,561</b>	<b>32,506,632</b>	<b>82.5%</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>184,802,287</b>	<b>186,243,193</b>	<b>147,968,781</b>	<b>153,736,561</b>	<b>32,506,632</b>	<b>82.5%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
19	CENTRAL ADMINISTRATION	5,438,117	7,215,582	4,476,750	4,723,610	2,491,972	65.5%
20	FINANCE	1,851,816	2,434,022	1,528,635	1,450,525	983,497	59.6%
21	ECONOMIC & COMM DEV	1,148,890	1,267,347	1,028,399	577,269	690,078	45.5%
22	POLICE	847,290	1,309,376	690,002	770,430	538,946	58.8%
23	FIRE	584,855	647,984	505,292	429,517	218,467	66.3%
24	PUBLIC WORKS	796,561	1,357,333	850,681	745,593	611,740	54.9%
25	GENERAL SERVICES	1,983,568	2,588,982	1,449,938	2,150,898	438,084	83.1%
26	INFORMATION TECHNOLOGY	576,409	765,160	490,595	378,387	386,773	49.5%
27	ENGINEERING-ADMINISTRATION	1,528,705	1,864,839	1,296,197	1,255,452	609,387	67.3%
28	ENGINEERING-GENERAL SERVICES	674,797	654,258	536,456	542,893	111,365	83.0%
29	WATER SYSTEMS IMPROVEMENTS	4,416,598	3,955,474	3,286,694	2,573,015	1,382,459	65.0%
30	WASTEWATER SYSTEMS IMPROVEMENTS	6,348,843	5,021,122	4,650,118	2,065,127	2,955,995	41.1%
31	REAL ESTATE WATER	346,281	575,819	291,471	308,550	267,269	53.6%
32	REAL ESTATE WASTE	322,238	431,303	267,184	300,608	130,695	69.7%
33	UTILITIES ADMINISTRATION	869,498	1,250,731	791,620	685,168	565,563	54.8%
34	METER READING	1,917,618	3,228,728	1,631,551	2,018,259	1,210,469	62.5%
35	WATER DISTRIBUTION & MAINTENANCE	10,646,847	17,817,951	8,195,119	10,010,340	7,807,611	56.2%
36	WASTEWATER MAINTENANCE	10,411,360	15,545,719	8,934,936	7,819,470	7,726,249	50.3%
37	COLUMBIA CANAL WTP	6,623,843	8,317,363	4,911,594	6,374,129	1,943,234	76.6%
38	LAKE MURRAY WTP	7,494,977	8,952,197	5,720,692	6,805,339	2,146,858	76.0%
39	METRO WWTP	13,947,425	21,411,449	11,130,091	12,737,927	8,673,522	59.5%
40	WATER COMPLIANCE	1,031,229	1,125,183	767,369	875,608	249,575	77.8%
41	WASTEWATER COMPLIANCE	1,035,424	1,514,205	752,524	835,460	678,745	55.2%
42	WATER/SEWER IMPROVEMENTS	11,772,540	0	4,010,140	1,842,611	(1,842,611)	0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>92,615,729</b>	<b>109,252,127</b>	<b>68,194,048</b>	<b>68,276,185</b>	<b>40,975,942</b>	<b>62.5%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>							
45	DEBT SERVICE	26,085,142	48,398,660	21,411,942	15,533,185	32,865,475	32.1%
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	504,911	232,311	374,777	38.3%
49	EMPLOYEE TRAINING	50,000	50,000	50,000	50,000	0	100.0%
50	SPECIAL PROJECTS	269,645	97,534	225,719	57,011	40,523	58.5%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	53,500	25,000	68.2%
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	(164,649)	(924,303)	924,303	0.0%
55	BANK CHARGES	223,987	0	166	0	0	0.0%
56	GASB 45	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>22,081,589</b>	<b>15,001,704</b>	<b>34,792,233</b>	<b>30.1%</b>
59	<b>TOTAL EXPENDITURES</b>	<b>164,114,528</b>	<b>159,046,064</b>	<b>90,275,637</b>	<b>83,277,889</b>	<b>75,768,175</b>	<b>52.4%</b>
<b>TRANSFERS OUT</b>							
62	TO GENERAL FUND	4,189,680	4,189,680	3,491,400	3,491,400	698,280	83.3%
63	TO CAPITAL PROJ FUND	92,968	0	92,968	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	525,000	0	0	0.0%
66	TO GENERAL TORT	250,000	250,000	0	208,333	41,667	83.3%
67	TO AUTO TORT	22,976	0	0	0	0	0.0%
68	TO WORKER'S COMP	630,000	0	525,000	0	0	0.0%
69	TO CENTRAL STORES	253,615	250,000	208,333	208,333	41,667	83.3%
70	TO GEN ADM INFO TECH	550,757	750,000	416,667	625,000	125,000	83.3%
71	TO PURCHASING	1,697,372	1,700,000	1,261,919	1,175,108	524,892	69.1%
72	TO RADIO REPAIR	26,691	0	0	0	0	0.0%
73	TO EQUIPMENT SERVICES	399,712	0	0	0	0	0.0%
74	<b>TOTAL TRANSFERS OUT</b>	<b>8,743,772</b>	<b>27,197,130</b>	<b>6,521,287</b>	<b>5,708,175</b>	<b>21,488,955</b>	<b>21.0%</b>
76	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>172,858,299</b>	<b>186,243,193</b>	<b>96,796,924</b>	<b>88,986,063</b>	<b>97,257,130</b>	<b>47.8%</b>
79	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>11,943,988</b>	<b>0</b>	<b>51,171,857</b>	<b>64,750,498</b>		

City of Columbia  
Stormwater Funds Summary - Revenue & Expenditures  
As of 04/30/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU APR 2022	ACTUAL CURRENT YEAR THRU APR 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,265,766	15,770,000	14,312,430	14,582,986	1,187,014	92.5%
2 FINES AND FORFEITURES	600	0	600	800	(800)	0.0%
3 INTEREST REVENUES	(404,151)	351,055	342,367	1,733,887	(1,382,832)	493.9%
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>14,656,523</b>	<b>16,323,952</b>	<b>(202,897)</b>	<b>101.3%</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>14,656,523</b>	<b>16,323,952</b>	<b>(202,897)</b>	<b>101.3%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
14 STREETS:STORM DRAIN MAINTENANCE	1,244,464	3,083,599	1,174,351	1,097,773	1,985,826	35.6%
15 SOLID WASTE STREET SWEEPING	1,180,275	1,432,042	971,516	1,155,138	276,904	80.7%
16 STORM WATER:ENGINEERING	1,888,994	3,469,922	1,341,973	1,346,265	2,123,657	38.8%
17 REAL ESTATE STORM WATER	133,622	201,507	110,725	127,933	73,574	63.5%
18 STORM DRAIN MAINTENANCE	2,497,954	0	1,200,759	0	0	0.0%
19 <b>TOTAL DEPARTMENT</b>	<b>6,945,309</b>	<b>8,187,070</b>	<b>4,799,324</b>	<b>3,727,109</b>	<b>4,459,961</b>	<b>45.5%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
21 DEBT SERVICE	1,616,578	2,489,600	1,350,937	1,034,017	1,455,583	41.5%
22 DEPRECIATION	1,841,777	0	0	0	0	0.0%
23 ADMINISTRATIVE	(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 45	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>1,350,937</b>	<b>1,034,017</b>	<b>1,455,583</b>	<b>41.5%</b>
29 <b>TOTAL EXPENDITURES</b>	<b>10,717,481</b>	<b>10,676,670</b>	<b>6,150,261</b>	<b>4,761,126</b>	<b>5,915,544</b>	<b>44.6%</b>
<b>TRANSFERS OUT</b>						
32 TO GENERAL FUND	560,000	560,000	466,667	466,667	93,333	83.3%
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 AUTO TORT	1,778	0	0	0	0	0.0%
36 TO CENTRAL STORES	120,280	120,000	100,000	100,000	20,000	83.3%
37 TO GEN ADM INFO TECH	3,928	0	0	0	0	0.0%
38 TO RADIO REPAIR	2,066	0	0	0	0	0.0%
39 TO EQUIPMENT SERVICES	30,934	0	0	0	0	0.0%
40 <b>TOTAL TRANSFERS OUT</b>	<b>1,056,899</b>	<b>5,444,385</b>	<b>904,579</b>	<b>566,667</b>	<b>4,877,718</b>	<b>10.4%</b>
42 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>11,774,380</b>	<b>16,121,055</b>	<b>7,054,840</b>	<b>5,327,793</b>	<b>10,793,262</b>	<b>33.0%</b>
45 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>5,110,404</b>	<b>0</b>	<b>7,601,682</b>	<b>10,996,159</b>		