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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 2023/2024 Revenue & Expenditures Monthly Report – October 2023

Date: December 19, 2023

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We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through October 2023. Included are the unaudited 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

The General Fund Monthly Summary will often display a negative balance (revenues minus expenditures) for the months of July through March. This is a normal occurrence as general fund expenditures are incurred throughout the year at approximately the same amount each month. The majority of the revenues, in the form of property taxes and various business license fees are not collected or distributed to the City until the months of December through June.

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU OCT 2022	ACTUAL CURRENT YEAR THRU OCT 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	8,461,046	6,215,948	57,539,897 9.7%
2	LICENSES AND PERMITS	41,984,301	43,688,646	3,797,526	6,011,379	37,677,267 13.8%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	1,384,338	2,456,284	16,558,733 12.9%
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	5,421,813	5,804,211	12,056,485 32.5%
5	FINES & FORFEITURES	298,489	506,500	99,287	127,868	378,632 25.2%
6	INTRAGOVERNMENTAL REVENUES	0	0	0	(5,878)	5,878 0.0%
7	SPECIAL EVENTS	73,086	10,000	24,031	51,300	(41,300) 513.0%
8	MISCELLANEOUS REVENUE	410,764	245,000	124,401	91,932	153,068 37.5%
9	DONATED FUNDS	645	0	100	0	0 0.0%
10	INTEREST ON INVESTMENT	1,474,442	145,415	113,193	158,751	(13,336) 109.2%
11	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	790,906	498,551	984,189 33.6%
12	REIMBURSEMENTS (PEBA)	567,294	0	0	565,744	(565,744) 0.0%
13	<b>TOTAL REVENUE</b>	<b>145,677,008</b>	<b>146,709,859</b>	<b>20,216,641</b>	<b>21,976,090</b>	<b>124,733,769 15.0%</b>
<b>TRANSFERS IN</b>						
16	FROM ACCOMMODATIONS TAX	0	0	0	8,333	(8,333) 0.0%
17	FROM HOSPITALITY TAX	0	0	0	925,000	(925,000) 0.0%
22	FROM PARKING FUND	0	0	0	475,000	(475,000) 0.0%
23	FROM WATER & SEWER OPERATING	0	0	0	1,582,760	(1,582,760) 0.0%
24	FROM STORM WATER OPERATING	0	0	0	202,725	202,725 0.0%
25	FROM OTHER FUNDS	0	20,881,454	1,568,012	145,000	20,736,454 0.7%
26	UN-APPROPRIATED SURPLUS	17,153,474	7,894,416	0	0	7,894,416 0.0%
27	<b>TOTAL TRANSFERS IN</b>	<b>17,153,474</b>	<b>28,775,870</b>	<b>1,568,012</b>	<b>3,338,818</b>	<b>25,639,777 11.6%</b>
29	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>162,830,482</b>	<b>175,485,729</b>	<b>21,784,653</b>	<b>25,314,908</b>	<b>150,373,546 14.4%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
32	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	935,912	228,882	326,828	609,084 34.9%
33	ADMINISTRATION - CITY MANAGER	810,910	846,929	141,651	259,303	587,626 30.6%
34	ADMINISTRATION - GOV'T AFFAIRS	417,678	580,159	32,365	119,094	461,065 20.5%
35	ADMINISTRATION - ADMIN SVCS	115,396	314,848	3,600	83,623	231,225 26.6%
36	ADMINISTRATION - ACM OPERATIONS	515,043	589,444	135,836	188,149	401,295 31.9%
37	ADMINISTRATION - ACM-CFO	245,994	413,169	70,027	68,801	344,368 16.7%
38	ADMINISTRATION - SR. ASSISTANT CM	509,624	524,883	143,287	141,810	383,073 27.0%
39	HUMAN RESOURCES	1,257,731	1,692,001	336,942	408,609	1,283,392 24.1%
40	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	137,574	222,978	991,696 18.4%
41	PUBLIC RELATIONS	908,553	920,562	257,539	308,363	612,199 33.5%
42	COUNCIL SUPPORT SERVICES	386,349	420,941	149,149	100,566	320,375 23.9%
43	LEGAL	1,769,174	2,466,050	472,107	548,498	1,917,552 22.2%
44	MUNICIPAL COURT	2,681,748	2,981,834	770,366	801,063	2,180,771 26.9%
45	FINANCE	2,073,370	2,389,485	719,292	746,711	1,642,774 31.2%
46	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	199,548	195,311	629,546 23.7%
47	COMMUNITY DEVELOPMENT	510,561	590,954	147,606	157,795	433,159 26.7%
48	HOMELESS SERVICES	870,729	1,291,252	7	30,269	1,260,983 2.3%
49	DEVELOPMENT SERVICES	3,151,074	3,537,588	802,362	770,580	2,767,008 21.8%
50	POLICE	48,945,536	49,415,337	13,171,144	14,653,408	34,761,929 29.7%
51	EMERGENCY OPERATIONS	550,020	627,148	160,044	158,133	469,015 25.2%
52	911 EMERGENCY COMMUNICATIONS	3,232,058	3,487,759	1,020,524	1,020,999	2,466,760 29.3%
53	FIRE	26,090,469	25,132,755	7,071,905	7,377,262	17,755,493 29.4%
54	PARKS & RECREATION	13,199,649	14,456,071	3,950,794	4,392,042	10,064,029 30.4%
55	PUBLIC WORKS	22,552,493	25,258,327	6,110,921	7,223,593	18,034,734 28.6%
56	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,119,793	634,679	684,764	3,435,029 16.6%
57	INFORMATION TECHNOLOGY	4,370,813	5,455,471	1,954,244	2,079,613	3,375,858 38.1%
58	<b>TOTAL DEPARTMENT</b>	<b>140,053,310</b>	<b>150,488,203</b>	<b>38,822,395</b>	<b>43,068,165</b>	<b>107,420,038 28.6%</b>
<b>EXPEND. - NON-DEPT. &amp; MISC.</b>						
60	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	0	23,000	25,000 47.9%
61	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0 0.0%
62	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	1,943,475	2,384,875	3,786,939 38.6%
63	SOLICITOR & DETENTION	0	977,142	189,635	417,791	559,351 42.8%
64	NON-DEPARTMENTAL & MISC.	54,197	982,333	12,079	0	982,333 0.0%
68	Employee Pay Raises	0	0	18,005	0	0 0.0%
69	OTHER SERVICES AND CHARGES	40,389	0	(4,184)	(5)	5 0.0%
70	<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,726,598</b>	<b>8,179,289</b>	<b>2,159,010</b>	<b>2,825,661</b>	<b>5,353,628 34.5%</b>
71	<b>TOTAL EXPENDITURES</b>	<b>147,779,908</b>	<b>158,667,492</b>	<b>40,981,405</b>	<b>45,893,826</b>	<b>112,773,666 28.9%</b>
<b>TRANSFERS OUT</b>						
73	TO OTHER FUNDS	23,005,347	11,985,120	965,636	994,299	10,990,821 8.3%
74	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	396,444	396,444	895,148 30.7%
75	TO DEBT SERVICE	3,616,682	3,541,526	1,205,561	1,180,508	2,361,018 33.3%
76	<b>TOTAL TRANSFERS OUT</b>	<b>27,811,360</b>	<b>16,818,238</b>	<b>2,567,641</b>	<b>2,571,251</b>	<b>14,246,987 15.3%</b>
78	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>175,591,268</b>	<b>175,485,730</b>	<b>43,549,046</b>	<b>48,465,077</b>	<b>127,020,653 27.6%</b>
80	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(12,760,786)</b>	<b>0</b>	<b>(21,764,393)</b>	<b>(23,150,169)</b>	

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 10/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU OCT 2022	ACTUAL CURRENT YEAR THRU OCT 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	14,249,168	13,489,068	4,709,785	7,031,926	6,457,142	52.1%
2 INTEREST	220,214	0	22,950	38,296	(38,296)	0.0%
3 UNAPPROPRIATED SURPLUS	0	1,828,156	0	0	1,828,156	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>14,469,382</b>	<b>15,317,224</b>	<b>4,732,735</b>	<b>7,070,222</b>	<b>8,247,002</b>	<b>46.2%</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.	2,816,888	2,680,000	413,250	551,500	2,128,500	20.6%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,435	209,314	593,539	3,211,896	15.6%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	0	0	345,765	0.0%
9 SPECIAL PROJECTS	0	385,000	0	0	385,000	0.0%
10 NON-DEPARTMENTAL BANK CHARGE	5,812	0	0	0	0	0.0%
11 <b>TOTAL NON-DEPARTMENTAL</b>	<b>6,003,964</b>	<b>7,216,200</b>	<b>622,564</b>	<b>1,145,039</b>	<b>6,071,161</b>	<b>15.9%</b>
12 <b>TOTAL EXPENDITURES</b>	<b>6,003,964</b>	<b>7,216,200</b>	<b>622,564</b>	<b>1,145,039</b>	<b>6,071,161</b>	<b>15.9%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,000,000	1,333,333	1,233,333	2,766,667	30.8%
14 TO DEBT SERVICE	2,534,143	2,533,493	844,714	844,498	1,688,995	33.3%
15 TO CAPITAL PROJECT FUND	4,000,000	1,567,531	0	0	1,567,531	0.0%
16 <b>TOTAL TRANSFERS OUT</b>	<b>10,534,143</b>	<b>8,101,024</b>	<b>2,178,047</b>	<b>2,077,831</b>	<b>6,023,193</b>	<b>25.6%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>16,538,107</b>	<b>15,317,224</b>	<b>2,800,611</b>	<b>3,222,870</b>	<b>12,094,354</b>	<b>21.0%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(2,068,725)</b>	<b>-</b>	<b>1,932,124</b>	<b>3,847,352</b>		

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 10/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU OCT 2022	ACTUAL CURRENT YEAR THRU OCT 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CURRENT SERVICE CHARGES	7,403,227	8,288,800	2,338,965	2,501,397	5,787,403	30.2%
2 FINES & FORFEITURES	1,632,785	1,916,000	477,463	467,633	1,448,367	24.4%
3 MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4 INTEREST ON INVESTMENT	293,229	137,000	33,685	109,195	27,805	79.7%
5 RENTS & SALE OF PROPERTY	106,215	115,500	38,010	27,300	88,200	23.6%
6 REIMBURSEMENTS	13,526	0	0	13,526	(13,526)	0.0%
7 UNAPPROPRIATED SURPLUS	0	1,010,982	0	0	1,010,982	0.0%
8 <b>TOTAL REVENUE</b>	<b>9,448,982</b>	<b>11,468,282</b>	<b>2,888,123</b>	<b>3,119,051</b>	<b>8,349,231</b>	<b>27.2%</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>9,448,982</b>	<b>11,468,282</b>	<b>2,888,123</b>	<b>3,119,051</b>	<b>8,349,231</b>	<b>27.2%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11 FINANCE	96,409	112,057	27,184	34,530	77,527	30.8%
12 PUBLIC WORKS	74,676	96,194	24,378	28,850	67,344	30.0%
13 PARKING OPERATIONS	3,138,840	3,491,017	961,762	1,031,451	2,459,566	29.5%
14 PARKING FACILITIES	1,304,276	1,862,203	513,496	517,872	1,344,331	27.8%
15 <b>TOTAL DEPARTMENT</b>	<b>4,614,201</b>	<b>5,561,471</b>	<b>1,526,820</b>	<b>1,612,703</b>	<b>3,948,768</b>	<b>29.0%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>						
16 DEBT SERVICE	1,409,290	3,064,243	139,039	113,270	2,950,973	3.7%
17 DEPRECIATION	2,198,463	0	0	0	0	0.0%
18 ADMINISTRATIVE	(60,954)	0	0	0	0	0.0%
19 OTHER SERVICES & CHARGES	7,681	0	0	0	0	0.0%
20 GASB 45	160,033	0	0	0	0	0.0%
21 NON DEPARTMENTAL BAD DEBT	(20,915)	0	0	0	0	0.0%
22 <b>TOTAL NON-DEPARTMENTAL</b>	<b>3,693,598</b>	<b>3,069,243</b>	<b>139,039</b>	<b>113,270</b>	<b>2,955,973</b>	<b>3.7%</b>
23 <b>TOTAL EXPENDITURES</b>	<b>8,307,799</b>	<b>8,630,714</b>	<b>1,665,859</b>	<b>1,725,973</b>	<b>6,904,741</b>	<b>20.0%</b>
<b>TRANSFERS OUT</b>						
24 TO GENERAL FUND	500,000	500,000	166,667	166,667	333,333	33.3%
25 TO PARKING PROJECTS	0	1,900,568	0	0	1,900,568	0.0%
26 TO RISK MANAGEMENT	120,000	120,000	40,000	40,000	80,000	33.3%
27 TO CENTRAL STORES	37,280	37,000	12,333	12,334	24,666	33.3%
28 TO GENERAL ADMIN INFO TECH	188,489	175,000	58,333	58,333	116,667	33.3%
37 TO HEALTH INSURANCE	8,573	0	0	0	0	0.0%
31 TO AUTO TORT	37,125	0	0	0	0	0.0%
29 TO WORKER'S COMP	181,643	20,000	6,667	6,667	13,333	33.3%
30 TO PURCHASING	38,246	40,000	12,504	13,423	26,577	33.6%
40 TO EQUIPMENT SERVICES	9,581	0	0	0	0	0.0%
34 TO RADIO REPAIR	2,069	0	0	0	0	0.0%
31 TO TORT	109,951	45,000	15,000	15,000	30,000	33.3%
32 <b>TOTAL TRANSFERS OUT</b>	<b>1,232,957</b>	<b>2,837,568</b>	<b>311,504</b>	<b>312,424</b>	<b>2,525,144</b>	<b>11.01%</b>
33 <b>TOTAL PARKING EXP &amp; TRF</b>	<b>9,540,756</b>	<b>11,468,282</b>	<b>1,977,363</b>	<b>2,038,397</b>	<b>9,429,885</b>	<b>17.8%</b>
34 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(91,774)</b>	<b>0</b>	<b>910,760</b>	<b>1,080,654</b>		

City of Columbia  
 Water/Sewer Summary - Revenue & Expenditures  
 As of 10/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU OCT 2022	ACTUAL CURRENT YEAR THRU OCT 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	INTERGOVERNMENTAL REVENUES	12,290	0	0	0	0.0%	
2	INTRAGOVERNMENTAL REVENUES	0	0	0	0	0.0%	
3	LICENSES AND PERMITS	4,000	0	0	0	0.0%	
4	CHARGES FOR SERVICES	176,327,730	194,425,801	63,707,125	67,355,727	127,070,074	34.6%
5	FINES & FORFEITURES	2,238,441	1,000,000	539,838	1,453,462	(453,462)	145.3%
6	MISCELLANEOUS REVENUE	0	27,994	0	27,994	0	0.0%
7	INTEREST REVENUES	9,355,933	3,775,460	1,045,127	2,572,639	1,202,821	68.1%
8	RENTS & SALE OF PROPERTY	382,057	250,000	494,095	112,959	137,041	45.2%
9	REIMBURSEMENTS	212,876	0	0	212,876	(212,876)	0.0%
10	CONTRIBUTIONS	8,150,965	0	0	0	0	0.0%
11	UNAPPROPRIATED SURPLUS	0	3,395,643	0	0	3,395,643	0.0%
12	<b>TOTAL REVENUE</b>	<b>196,684,292</b>	<b>202,874,898</b>	<b>65,786,185</b>	<b>71,707,663</b>	<b>131,167,235</b>	<b>35.3%</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>
15							
16							
17	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>196,684,292</b>	<b>202,874,898</b>	<b>65,786,185</b>	<b>71,707,663</b>	<b>131,167,235</b>	<b>35.3%</b>
18							
<b>EXPENDITURES - DEPARTMENTS</b>							
19							
20	CENTRAL ADMINISTRATION	6,043,569	6,832,736	1,873,825	1,839,829	4,992,907	26.9%
21	FINANCE	1,794,365	2,246,061	558,163	622,746	1,623,315	27.7%
22	ECONOMIC & COMM DEV	890,600	1,472,531	318,982	257,918	1,214,613	17.5%
23	POLICE	997,137	1,473,029	247,024	348,881	1,124,148	23.7%
24	FIRE	531,738	724,950	153,578	155,764	569,186	21.5%
25	PUBLIC WORKS	849,514	2,058,700	254,488	247,275	1,811,425	12.0%
26	GENERAL SERVICES	2,527,470	2,758,081	729,047	605,848	2,152,233	22.0%
27	INFORMATION TECHNOLOGY	524,532	779,445	152,616	191,002	588,443	24.5%
28	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	611,862	614,093	1,240,605	33.1%
29	ENGINEERING-GENERAL SERVICES	673,280	690,798	173,960	192,576	498,222	27.9%
30	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	855,519	918,439	3,875,650	19.2%
31	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	779,113	744,636	4,275,221	14.8%
32	TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	0	0	0.0%
33	REAL ESTATE WATER	378,514	720,199	108,341	102,489	617,710	14.2%
34	REAL ESTATE WASTE	371,337	583,155	105,569	98,646	484,509	16.9%
35	UTILITIES ADMINISTRATION	861,649	1,224,967	277,210	315,111	909,856	25.7%
36	METER READING	2,602,932	2,915,473	761,831	737,233	2,178,240	25.3%
37	WATER DISTRIBUTION & MAINTENANCE	13,906,377	21,336,525	2,897,323	3,752,310	17,584,215	17.6%
38	WASTEWATER MAINTENANCE	11,559,801	16,816,597	2,672,451	3,025,339	13,791,258	18.0%
39	COLUMBIA CANAL WTP	8,514,280	9,245,819	2,686,840	2,570,723	6,675,096	27.8%
40	LAKE MURRAY WTP	8,996,834	10,714,012	2,852,428	3,557,661	7,156,351	33.2%
41	METRO WTP	16,211,197	23,819,498	4,682,043	4,693,953	19,125,545	19.7%
42	WATER COMPLIANCE	1,095,781	1,200,246	362,526	280,852	919,394	23.4%
43	WASTEWATER COMPLIANCE	1,122,690	1,489,105	285,625	286,591	1,202,514	19.2%
44	WATER/SEWER IMPROVEMENTS	7,401,512	0	76,983	391,030	(391,030)	0.0%
45	<b>TOTAL DEPARTMENT</b>	<b>96,006,493</b>	<b>120,770,571</b>	<b>24,477,347</b>	<b>26,550,945</b>	<b>94,219,626</b>	<b>22.0%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>							
46							
47	DEBT SERVICE	29,895,411	49,524,658	2,076,321	2,658,807	46,865,851	5.4%
48	DEPRECIATION	41,998,216	0	0	0	0	0.0%
49	TUITION REIMBURSEMENT	0	35,000	0	0	35,000	0.0%
50	TECHNOLOGY CONTINGENCY	356,005	264,199	41,648	1,188	263,011	0.4%
51	EMPLOYEE PAY RAISES	0	0	0	0	0	0.0%
52	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
53	SPECIAL PROJECTS	57,011	0	43,027	4,021	(4,021)	0.0%
54	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500	0.0%
55	RESERVE	0	5,453,690	0	0	5,453,690	0.0%
56	ADMINISTRATIVE	(995,573)	0	0	0	0	0.0%
57	GASB SUBSCRIPTION LEASES	(1,328,991)	0	0	0	0	0.0%
58	NON-DEPARTMENTAL BAD DEBT	5,289,825	0	8,118,448	0	0	0.0%
59	BANK CHARGES	287,610	0	0	0	0	0.0%
60	GASB 45	1,697,809	0	0	0	0	0.0%
61	<b>TOTAL NON-DEPARTMENTAL</b>	<b>77,360,823</b>	<b>55,406,047</b>	<b>10,279,444</b>	<b>2,664,016</b>	<b>52,742,031</b>	<b>4.8%</b>
62							
63	<b>TOTAL EXPENDITURES</b>	<b>173,367,316</b>	<b>176,176,618</b>	<b>34,756,791</b>	<b>29,214,961</b>	<b>146,961,657</b>	<b>16.6%</b>
64							
<b>TRANSFERS OUT</b>							
65							
66	TO GENERAL FUND	4,189,680	4,748,280	1,396,560	1,582,760	3,165,520	33.3%
67	TO CAPITAL PROJ FUND	0	0	0	0	0	0.0%
68	TO WATER/SEWER IMPROVEMENTS	0	19,000,000	0	0	19,000,000	0.0%
69	TO RISK MANAGEMENT	0	0	0	0	0	0.0%
70	TO GENERAL TORT	1,219,555	250,000	83,333	83,333	166,667	33.3%
71	TO PREMIUM & POLICIES	127,976	0	0	0	0	0.0%
72	TO SEWER TORT	0	0	0	0	0	0.0%
73	TO AUTO TORT	554,189	0	0	0	0	0.0%
74	TO WORKER'S COMP	15,115	0	0	0	0	0.0%
75	TO CENTRAL STORES	254,180	250,000	83,333	83,333	166,667	33.3%
76	TO GEN ADM INFO TECH	951,354	750,000	250,000	250,000	500,000	33.3%
77	TO PURCHASING	1,447,736	1,700,000	470,003	552,683	1,147,317	32.5%
78	TO RADIO REPAIR	30,884	0	0	0	0	0.0%
79	TO EQUIPMENT SERVICES	143,015	0	0	0	0	0.0%
80	<b>TOTAL TRANSFERS OUT</b>	<b>8,933,684</b>	<b>26,698,280</b>	<b>2,283,230</b>	<b>2,552,109</b>	<b>24,146,171</b>	<b>9.6%</b>
81							
82	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>182,301,000</b>	<b>202,874,898</b>	<b>37,040,021</b>	<b>31,767,070</b>	<b>171,107,828</b>	<b>15.7%</b>
83							
84							
85	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>14,383,292</b>	<b>0</b>	<b>28,746,164</b>	<b>39,940,593</b>		

City of Columbia  
 Stormwater Summary - Revenue & Expenditures  
 As of 10/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU OCT 2022	ACTUAL CURRENT YEAR THRU OCT 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	5,892,017	5,887,358	11,436,558	34.0%
2 FINES AND FORFEITURES	800	0	0	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	360,395	956,247	(23,401)	102.5%
4 RENTS & SALE OF PROPERTY	28,000	0	6,250	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	29	0	29	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	1,207,005	0	0	1,207,005	0.0%
7 REIMBURSEMENTS	16,267	0	0	16,267	(16,267)	0.0%
8 <b>TOTAL REVENUE</b>	<b>20,218,624</b>	<b>19,463,767</b>	<b>6,258,691</b>	<b>6,859,872</b>	<b>12,603,895</b>	<b>35.2%</b>
<b>TRANSFERS IN</b>						
10 <b>TOTAL TRANSFERS IN</b>	0	0	0	0	0	0.0%
12 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>20,218,624</b>	<b>19,463,767</b>	<b>6,258,691</b>	<b>6,859,872</b>	<b>12,603,895</b>	<b>35.2%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	411,489	1,074,943	2,593,852	29.3%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	553,553	330,305	1,423,311	18.8%
17 STORM WATER:ENGINEERING	1,994,706	3,818,884	476,752	902,627	2,916,257	23.6%
18 REAL ESTATE STORM WATER	156,865	180,610	44,253	38,963	141,647	21.6%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	504,996	(504,996)	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 <b>TOTAL DEPARTMENT</b>	<b>9,107,509</b>	<b>9,421,905</b>	<b>1,486,047</b>	<b>2,851,834</b>	<b>6,570,071</b>	<b>30.3%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
22 DEBT SERVICE	1,580,599	2,493,600	149,217	146,217	2,347,383	5.9%
24 DEPRECIATION	2,071,214	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 ADMINISTRATIVE	(129,310)	0	0	0	0	0.0%
28 BAD DEBT EXPENSE	450	0	0	0	0	0.0%
29 BANK CHARGES	51,402	0	0	0	0	0.0%
30 GASB 45	185,326	0	0	0	0	0.0%
31 <b>TOTAL NON-DEPARTMENTAL</b>	<b>3,759,681</b>	<b>2,493,600</b>	<b>149,217</b>	<b>146,217</b>	<b>2,347,383</b>	<b>5.9%</b>
32						
33 <b>TOTAL EXPENDITURES</b>	<b>12,867,190</b>	<b>11,915,505</b>	<b>1,635,264</b>	<b>2,998,051</b>	<b>8,917,454</b>	<b>25.2%</b>
<b>TRANSFERS OUT</b>						
36 TO GENERAL FUND	560,000	608,174	186,667	202,725	405,449	33.3%
37 TO STREETSCAPING	288,969	0	0	0	0	0.0%
38 TO STORM WATER IMPROVEMENTS	0	6,780,088	0	0	6,780,088	0.0%
39 TO GENERAL TORT	78,751	0	0	0	0	0.0%
40 TO PREMIUM & POLICIES	10,395	0	0	0	0	0.0%
41 TO AUTO TORT	45,013	2,000	0	0	2,000	0.0%
42 TO WORKER'S COMP	13,456	0	0	0	0	0.0%
43 TO CENTRAL STORES	120,340	125,000	40,000	41,667	83,333	33.3%
44 TO GEN ADM INFO TECH	16,355	0	0	0	0	0.0%
45 TO PURCHASING	433	0	0	0	0	0.0%
46 TO RADIO REPAIR	2,509	2,000	0	0	2,000	0.0%
47 TO EQUIPMENT SERVICES	11,616	31,000	0	0	31,000	0.0%
48 <b>TOTAL TRANSFERS OUT</b>	<b>1,147,836</b>	<b>7,548,262</b>	<b>226,667</b>	<b>244,391</b>	<b>7,303,871</b>	<b>3.2%</b>
49						
50 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>14,015,026</b>	<b>19,463,767</b>	<b>1,861,931</b>	<b>3,242,442</b>	<b>16,221,325</b>	<b>16.7%</b>
51						
52						
53 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>6,203,598</b>	<b>0</b>	<b>4,396,760</b>	<b>3,617,430</b>		