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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 – January 2024

Date: March 20, 2024

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We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through January 2024. 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 2022/2023	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU JAN 2023	ACTUAL CURRENT YEAR THRU JAN 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	27,740,631	23,189,568	40,566,277	36.4%
2	LICENSES AND PERMITS	41,984,301	43,688,646	5,038,083	7,381,619	36,307,027	16.9%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	9,957,532	6,969,296	12,045,721	36.7%
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	9,464,668	10,324,503	7,536,193	57.8%
5	FINES & FORFEITURES	298,489	506,500	201,627	244,356	262,144	48.2%
6	INTRAGOVERNMENTAL REVENUES	0	0	0	(5,878)	5,878	0.0%
7	SPECIAL EVENTS	73,086	10,000	33,781	68,495	(58,495)	685.0%
8	MISCELLANEOUS REVENUE	410,764	245,000	133,432	111,021	133,979	45.3%
9	DONATED FUNDS	645	0	645	0	0	0.0%
10	INTEREST ON INVESTMENT	1,474,442	145,415	248,559	231,071	(85,656)	158.9%
11	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	1,077,188	980,026	502,714	66.1%
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>53,896,146</b>	<b>50,059,821</b>	<b>96,650,038</b>	<b>34.1%</b>
<b>TRANSFERS IN</b>							
15	FROM GENERAL FUND-SPECIAL	0	9,000,000	(211,852)	596,253	(8,403,747)	6.6%
16	FROM ACCOMMODATIONS TAX	25,000	25,000	0	14,583	(10,417)	58.3%
17	FROM HOSPITALITY TAX	4,000,000	4,000,000	2,333,333	1,850,000	(2,150,000)	46.3%
18	FROM ARPA	3,500,000	2,000,000	0	2,500,000	500,000	0.0%
19	FROM US DEPARTMENT OF TREASURY	0	0	0	0	0	0.0%
20	FROM PARKING FUND	500,000	500,000	291,667	600,000	100,000	120.0%
21	FROM WATER & SEWER OPERATING	4,189,680	4,748,280	2,443,980	2,769,830	(1,978,450)	58.3%
22	FROM STORM WATER OPERATING	560,000	608,174	326,667	354,768	(253,406)	58.3%
23	FROM OTHER FUNDS	4,378,794	145,000	0	145,000	0	100.0%
24	UN-APPROPRIATED SURPLUS	0	7,894,416	0	0	(7,894,416)	0.0%
25	<b>TOTAL TRANSFERS IN</b>	<b>17,153,474</b>	<b>28,920,870</b>	<b>5,183,795</b>	<b>8,830,434</b>	<b>(20,090,436)</b>	<b>30.5%</b>
26							
27	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>162,830,482</b>	<b>175,630,729</b>	<b>59,079,941</b>	<b>58,890,255</b>	<b>76,559,602</b>	<b>33.5%</b>
28							
29	<b>EXPENDITURES - DEPARTMENTS</b>						
30	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	969,912	409,368	582,914	386,998	60.1%
31	ADMINISTRATION - CITY MANAGER	810,910	910,807	398,030	443,952	466,855	48.7%
32	ADMINISTRATION - GOV'T AFFAIRS	417,678	546,159	229,045	231,356	314,803	42.4%
33	ADMINISTRATION - ACM ADMIN SVCS	115,396	314,848	13,714	135,328	179,520	43.0%
34	ADMINISTRATION - ACM DEVELOPMENT	515,043	734,444	251,452	394,066	340,378	53.7%
35	ADMINISTRATION - ACM-CFO	245,994	413,169	124,332	155,591	257,578	37.7%
36	ADMINISTRATION - ACM-OPERATIONS	509,624	524,883	277,148	286,849	238,034	54.7%
37	HUMAN RESOURCES	1,257,731	1,692,001	610,512	764,522	927,479	45.2%
38	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	320,733	365,213	849,461	30.1%
39	PUBLIC RELATIONS	908,553	920,562	465,994	512,627	407,935	55.7%
40	COUNCIL SUPPORT SERVICES	386,349	420,941	217,303	181,151	239,790	43.0%
41	LEGAL	1,769,174	2,466,050	878,541	1,086,208	1,379,842	44.0%
42	MUNICIPAL COURT	2,681,748	2,981,834	1,330,109	1,422,044	1,559,790	47.7%
43	FINANCE	2,073,370	2,389,485	1,143,662	1,086,403	1,303,082	45.5%
44	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	349,476	356,600	468,257	43.2%
45	COMMUNITY DEVELOPMENT	510,561	590,954	249,495	294,541	296,413	49.8%
46	HOMELESS SERVICES	870,729	1,291,252	230,885	321,250	970,002	24.9%
47	DEVELOPMENT SERVICES	3,151,074	3,539,296	1,623,641	1,735,780	1,803,516	49.0%
48	POLICE	48,945,536	50,956,829	23,826,467	26,842,868	24,113,961	52.7%
49	EMERGENCY OPERATIONS	550,020	627,148	271,512	283,154	343,994	45.1%
50	911 EMERGENCY COMMUNICATIONS	3,232,058	3,487,759	1,810,831	1,904,316	1,583,443	54.6%
51	FIRE	26,090,469	25,212,422	12,628,692	13,327,854	11,884,568	52.9%
52	PARKS & RECREATION	13,199,649	14,608,280	6,825,686	7,784,092	6,824,188	53.3%
53	PUBLIC WORKS	22,552,493	26,303,261	11,485,592	13,508,013	12,795,248	51.4%
54	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,186,239	1,219,968	1,378,648	2,807,591	32.9%
55	INFORMATION TECHNOLOGY	4,370,813	5,455,471	2,711,939	2,919,369	2,536,102	53.5%
56	<b>TOTAL DEPARTMENT</b>	<b>140,053,310</b>	<b>153,583,537</b>	<b>69,904,127</b>	<b>78,304,709</b>	<b>75,278,828</b>	<b>51.0%</b>
57	<b>EXPEND. - NON-DEPT. &amp; MISC.</b>						
58	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	35,000	23,000	25,000	47.9%
59	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
60	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	4,075,711	3,879,665	2,292,149	62.9%
61	SOLICITOR & DETENTION	0	977,142	481,211	661,652	315,490	67.7%
62	NON-DEPARTMENTAL & MISC.	54,197	982,333	12,079	4	982,329	0.0%
63	OTHER SERVICES AND CHARGES	40,389	0	(4,233)	39	(39)	0.0%
64	<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,726,598</b>	<b>8,179,289</b>	<b>4,599,768</b>	<b>4,564,360</b>	<b>3,614,929</b>	<b>55.8%</b>
65	<b>TOTAL EXPENDITURES</b>	<b>147,779,908</b>	<b>161,762,826</b>	<b>74,503,895</b>	<b>82,869,069</b>	<b>78,893,757</b>	<b>51.2%</b>
66	<b>TRANSFERS OUT</b>						
67	TO OTHER FUNDS	23,005,347	9,034,786	1,688,598	1,728,916	7,305,870	19.1%
68	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	693,777	693,777	597,815	53.7%
69	TO DEBT SERVICE	3,616,682	3,541,526	2,109,731	2,065,890	1,475,636	58.3%
70	TO CAPITAL REPLACEMENTS	0	0	0	0	13,867,904	0.0%
71	<b>TOTAL TRANSFERS OUT</b>	<b>27,811,360</b>	<b>13,867,904</b>	<b>4,492,106</b>	<b>4,488,583</b>	<b>23,247,225</b>	<b>0.0%</b>
72							
73	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>175,591,268</b>	<b>175,630,730</b>	<b>78,996,001</b>	<b>87,357,652</b>	<b>102,140,982</b>	<b>49.7%</b>
74							
75	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(12,760,786)</b>	<b>0</b>	<b>(19,916,060)</b>	<b>(28,467,397)</b>		

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 01/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JAN 2023	ACTUAL CURRENT YEAR THRU JAN 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	14,249,168	13,489,068	8,352,675	10,944,664	2,544,404	81.1%
2 INTEREST	220,214	0	57,490	74,071	(74,071)	0.0%
3 UNAPPROPRIATED SURPLUS	0	1,828,155	0	0	1,828,155	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>14,469,382</b>	<b>15,317,223</b>	<b>8,410,165</b>	<b>11,018,735</b>	<b>4,298,488</b>	<b>71.9%</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.	2,816,888	2,680,000	1,304,418	944,118	1,735,882	35.2%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,434	742,091	1,039,959	2,765,475	27.3%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	26,000	38,025	307,740	11.0%
9 SPECIAL PROJECTS	0	385,000	0	28,463	356,537	7.4%
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>7,216,199</b>	<b>2,072,509</b>	<b>2,050,565</b>	<b>5,165,634</b>	<b>28.4%</b>
12 <b>TOTAL EXPENDITURES</b>	<b>6,003,964</b>	<b>7,216,199</b>	<b>2,072,509</b>	<b>2,050,565</b>	<b>5,165,634</b>	<b>28.4%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,000,000	2,333,333	2,158,333	1,841,667	54.0%
14 TO DEBT SERVICE	2,534,143	2,533,493	1,478,250	1,477,871	1,055,622	58.3%
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>3,811,583</b>	<b>3,636,204</b>	<b>2,897,289</b>	<b>44.9%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>12,494,792</b>	<b>15,317,223</b>	<b>5,884,092</b>	<b>5,686,769</b>	<b>8,062,923</b>	<b>37.1%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>1,974,590</b>	<b>0</b>	<b>2,526,073</b>	<b>5,331,966</b>		

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 01/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JAN 2023	ACTUAL CURRENT YEAR THRU JAN 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	7,403,727	8,288,800	4,157,305	4,307,705	3,981,095	52.0%
2	1,632,785	1,916,000	973,116	1,007,490	908,510	52.6%
3	0	0	0	0	0	0.0%
4	293,229	137,000	80,358	190,886	(53,886)	139.3%
5	106,215	115,500	66,340	47,775	67,725	41.4%
6	13,526	0	0	13,526	(13,526)	0.0%
7	0	1,010,982	0	0	1,010,982	0.0%
8	<b>9,449,482</b>	<b>11,468,282</b>	<b>5,277,119</b>	<b>5,567,382</b>	<b>5,900,900</b>	<b>48.5%</b>
<b>TRANSFERS IN</b>						
9	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
10	<b>9,449,482</b>	<b>11,468,282</b>	<b>5,277,119</b>	<b>5,567,382</b>	<b>5,900,900</b>	<b>48.5%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11	96,409	112,057	48,788	61,990	50,067	55.3%
12	74,676	96,194	41,286	45,672	50,522	47.5%
13	3,138,840	3,491,017	1,617,696	1,894,138	1,596,879	54.3%
14	1,304,276	1,862,203	773,638	922,487	939,716	49.5%
15	<b>4,614,201</b>	<b>5,561,471</b>	<b>2,481,408</b>	<b>2,924,287</b>	<b>2,637,184</b>	<b>52.6%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>						
16	1,409,290	3,064,243	144,352	113,270	2,950,973	3.7%
17	2,198,463	0	0	0	0	0.0%
18	(60,954)	0	0	0	0	0.0%
19	7,681	0	0	0	0	0.0%
20	160,033	0	0	0	0	0.0%
21	(20,915)	0	0	0	0	0.0%
22	<b>3,693,598</b>	<b>3,069,243</b>	<b>144,352</b>	<b>113,270</b>	<b>2,955,973</b>	<b>3.7%</b>
23	<b>8,307,799</b>	<b>8,630,714</b>	<b>2,625,760</b>	<b>3,037,557</b>	<b>5,593,157</b>	<b>35.2%</b>
<b>TRANSFERS OUT</b>						
24	500,000	500,000	291,667	291,667	208,333	58.3%
25	0	1,900,568	0	0	1,900,568	0.0%
26	120,000	120,000	70,000	70,000	50,000	58.3%
27	37,280	37,000	21,583	21,583	15,417	58.3%
28	188,489	175,000	102,083	102,083	72,917	58.3%
29	8,573	0	0	0	0	0.0%
30	37,125	0	0	0	0	0.0%
31	181,643	20,000	11,667	11,667	8,333	58.3%
32	38,246	40,000	21,847	21,047	18,953	52.6%
33	9,581	0	0	0	0	0.0%
34	2,069	0	0	0	0	0.0%
35	109,951	45,000	26,250	26,250	18,750	58.3%
36	<b>1,232,957</b>	<b>2,837,568</b>	<b>545,097</b>	<b>544,297</b>	<b>2,293,271</b>	<b>19.18%</b>
37	<b>9,540,756</b>	<b>11,468,282</b>	<b>3,170,857</b>	<b>3,581,854</b>	<b>7,886,428</b>	<b>31.2%</b>
38	<b>(91,274)</b>	<b>0</b>	<b>2,106,262</b>	<b>1,985,528</b>		

City of Columbia  
Water/Sewer Summary - Revenue & Expenditures  
As of 01/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JAN 2023	ACTUAL CURRENT YEAR THRU JAN 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	INTERGOVERNMENTAL REVENUES	12,290	0	0	1,253,383	(1,253,383) 0.0%
2	LICENSES AND PERMITS	4,000	0	0	2,000	(2,000) 0.0%
3	CHARGES FOR SERVICES	176,327,730	194,425,801	105,659,728	113,092,489	81,333,312 58.2%
4	FINES & FORFEITURES	2,238,441	1,000,000	1,125,280	2,449,658	(1,449,658) 245.0%
5	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994 0.0%
6	INTEREST REVENUES	9,355,933	3,775,460	2,570,920	4,559,324	(783,864) 120.8%
7	RENTS & SALE OF PROPERTY	382,057	250,000	580,085	213,425	36,575 85.4%
8	REIMBURSEMENTS	212,876	0	0	212,876	(212,876) 0.0%
9	CONTRIBUTIONS	8,150,965	0	0	0	0 0.0%
10	UNAPPROPRIATED SURPLUS	0	3,395,643	0	0	3,395,643 0.0%
11	<b>TOTAL REVENUE</b>	<b>196,684,292</b>	<b>202,874,898</b>	<b>109,936,013</b>	<b>121,783,155</b>	<b>81,091,743 60.0%</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 0</b>
16	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>196,684,292</b>	<b>202,874,898</b>	<b>109,936,013</b>	<b>121,783,155</b>	<b>81,091,743 60.0%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
19	CENTRAL ADMINISTRATION	6,043,569	6,814,318	3,216,814	3,076,572	3,737,746 45.1%
20	FINANCE	1,794,365	2,246,061	940,699	1,080,769	1,165,292 48.1%
21	ECONOMIC & COMM DEV	890,600	1,472,531	422,356	488,032	984,499 33.1%
22	POLICE	997,137	1,473,029	470,924	728,042	744,987 49.4%
23	FIRE	531,738	724,950	283,169	278,839	446,111 38.5%
24	PUBLIC WORKS	849,514	2,058,700	412,172	405,493	1,653,207 19.7%
25	GENERAL SERVICES	2,527,470	2,758,081	1,387,254	1,501,212	1,256,869 54.4%
26	INFORMATION TECHNOLOGY	524,532	779,445	269,384	351,921	427,524 45.2%
27	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	920,806	927,776	926,922 50.0%
28	ENGINEERING-GENERAL SERVICES	673,280	690,798	317,967	334,438	356,360 48.4%
29	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	1,892,772	1,687,888	3,106,201 35.2%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	1,321,823	1,345,083	3,674,774 26.8%
31	REAL ESTATE WATER	378,514	720,199	199,719	176,505	543,694 24.5%
32	REAL ESTATE WASTE	371,337	583,155	193,353	170,472	412,683 29.2%
33	UTILITIES ADMINISTRATION	861,649	1,243,385	453,328	624,834	618,551 50.3%
34	METER READING	2,602,932	2,923,973	1,332,758	1,363,239	1,560,734 46.6%
35	WATER DISTRIBUTION & MAINTENANCE	13,906,377	20,928,025	6,031,282	7,907,631	13,020,394 37.8%
36	WASTEWATER MAINTENANCE	11,559,801	16,816,597	4,983,603	7,236,918	9,579,679 43.0%
37	COLUMBIA CANAL WTP	8,514,280	9,445,819	4,296,864	4,400,651	5,045,168 46.6%
38	LAKE MURRAY WTP	8,996,834	10,914,012	4,631,822	5,725,451	5,188,561 52.5%
39	METRO WWTP	16,211,197	23,819,498	8,146,505	8,777,155	15,042,343 36.8%
40	WATER COMPLIANCE	1,095,781	1,200,246	623,275	519,128	681,118 43.3%
41	WASTEWATER COMPLIANCE	1,122,690	1,489,105	558,508	481,790	1,007,315 32.4%
42	WATER/SEWER IMPROVEMENTS	7,401,512	0	1,157,278	1,035,793	(1,035,793) 0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>96,006,493</b>	<b>120,770,571</b>	<b>44,464,435</b>	<b>50,625,632</b>	<b>70,144,939 41.9%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
45	DEBT SERVICE	29,895,411	49,524,658	13,662,341	17,545,439	31,979,219 35.4%
46	DEPRECIATION	41,998,216	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	0	35,000	0	0	35,000 0.0%
48	TECHNOLOGY CONTINGENCY	356,005	264,199	225,311	23,458	240,741 8.9%
49	EMPLOYEE TRAINING	50,000	0	0	0	50,000 0.0%
50	SPECIAL PROJECTS	57,011	0	43,027	18,495	(18,495) 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500 0.0%
52	RESERVE	0	5,453,690	0	0	5,453,690 0.0%
53	ADMINISTRATIVE	(995,573)	0	0	0	0 0.0%
54	GASB SUBSCRIPTION LEASES	(1,328,991)	0	0	0	0 0.0%
55	NON-DEPARTMENTAL BAD DEBT	5,289,825	0	9,285,828	0	0 0.0%
56	BANK CHARGES	287,610	0	0	0	0 0.0%
57	GASB 45	1,697,809	0	0	0	0 0.0%
58	<b>TOTAL NON-DEPARTMENTAL</b>	<b>77,360,823</b>	<b>55,406,047</b>	<b>23,216,507</b>	<b>17,587,392</b>	<b>37,818,655 31.7%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>173,367,316</b>	<b>176,176,618</b>	<b>67,680,942</b>	<b>68,213,024</b>	<b>107,963,594 38.7%</b>
<b>TRANSFERS OUT</b>						
63	TO GENERAL FUND	4,189,680	4,748,280	2,443,980	2,769,830	1,978,450 58.3%
64	TO CAPITAL PROJ FUND	0	0	0	0	0 0.0%
65	TO WATER/SEWER IMPROVEMENTS	0	19,000,000	0	0	19,000,000 0.0%
66	TO RISK MANAGEMENT	0	0	0	0	0 0.0%
67	TO GENERAL TORT	1,219,555	250,000	145,833	145,833	104,167 58.3%
68	TO PREMIUM & POLICIES	127,976	0	0	0	0 0.0%
69	TO SEWER TORT	0	0	0	0	0 0.0%
70	TO AUTO TORT	554,189	0	0	0	0 0.0%
71	TO WORKER'S COMP	15,115	0	0	0	0 0.0%
72	TO CENTRAL STORES	254,180	250,000	145,833	145,833	104,167 58.3%
73	TO GEN ADM INFO TECH	951,354	750,000	437,500	437,500	312,500 58.3%
74	TO PURCHASING	1,447,736	1,700,000	793,217	757,374	942,626 44.6%
75	TO RADIO REPAIR	30,884	0	0	0	0 0.0%
76	TO EQUIPMENT SERVICES	143,015	0	0	0	0 0.0%
77	<b>TOTAL TRANSFERS OUT</b>	<b>8,933,684</b>	<b>26,698,280</b>	<b>3,966,364</b>	<b>4,256,371</b>	<b>22,441,909 15.9%</b>
79	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>182,301,000</b>	<b>202,874,898</b>	<b>71,647,306</b>	<b>72,469,395</b>	<b>130,405,503 35.7%</b>
82	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>14,383,292</b>	<b>0</b>	<b>38,288,707</b>	<b>49,313,760</b>	

City of Columbia  
Stormwater Summary - Revenue & Expenditures  
As of 01/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JAN 2023	ACTUAL CURRENT YEAR THRU JAN 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	10,346,996	10,263,069	7,060,847	59.2%
2 FINES AND FORFEITURES	800	0	300	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	923,112	1,689,503	(756,657)	181.1%
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>11,276,687</b>	<b>11,968,839</b>	<b>7,494,928</b>	<b>61.5%</b>
<b>TRANSFERS IN</b>						
9 <b>TOTAL TRANSFERS IN</b>	0	0	0	0	0	0.0%
10						
11						
12 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>20,218,624</b>	<b>19,463,767</b>	<b>11,276,687</b>	<b>11,968,839</b>	<b>7,494,928</b>	<b>61.5%</b>
13						
<b>EXPENDITURES - DEPARTMENTS</b>						
14						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	735,700	1,436,442	2,232,353	39.2%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	834,029	573,887	1,179,729	32.7%
17 STORM WATER:ENGINEERING	1,994,706	3,818,884	796,887	1,522,947	2,295,937	39.9%
18 REAL ESTATE STORM WATER	156,865	180,610	81,809	70,892	109,718	39.3%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	1,064,449	(1,064,449)	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>2,448,425</b>	<b>4,668,617</b>	<b>4,753,288</b>	<b>49.6%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
22						
23 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 ADMINISTRATIVE	(129,310)	0	0	0	0	0.0%
27 BAD DEBT EXPENSE	450	0	0	0	0	0.0%
28 BANK CHARGES	51,402	0	0	0	0	0.0%
29 GASB 45	185,326	0	0	0	0	0.0%
30 <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>
31						
32 <b>TOTAL EXPENDITURES</b>	<b>12,867,190</b>	<b>11,915,505</b>	<b>2,597,642</b>	<b>4,814,834</b>	<b>7,100,671</b>	<b>40.4%</b>
33						
<b>TRANSFERS OUT</b>						
34						
35 TO GENERAL FUND	560,000	608,174	326,667	354,768	253,406	58.3%
36 TO STREETSCAPING	288,969	0	0	0	0	0.0%
37 TO STORM WATER IMPROVEMENTS	0	6,780,088	0	0	6,780,088	0.0%
38 TO GENERAL TORT	78,751	0	0	0	0	0.0%
39 TO PREMIUM & POLICIES	10,395	0	0	0	0	0.0%
40 TO AUTO TORT	45,013	2,000	0	0	2,000	0.0%
41 TO WORKER'S COMP	13,456	0	0	0	0	0.0%
42 TO CENTRAL STORES	120,340	125,000	70,000	72,917	52,083	58.3%
43 TO GEN ADM INFO TECH	16,355	0	0	0	0	0.0%
44 TO PURCHASING	433	0	0	0	0	0.0%
45 TO RADIO REPAIR	2,509	2,000	0	0	2,000	0.0%
46 TO EQUIPMENT SERVICES	11,616	31,000	0	0	31,000	0.0%
47 <b>TOTAL TRANSFERS OUT</b>	<b>1,147,836</b>	<b>7,548,262</b>	<b>396,667</b>	<b>427,685</b>	<b>7,120,577</b>	<b>5.7%</b>
48						
49 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>14,015,026</b>	<b>19,463,767</b>	<b>2,994,309</b>	<b>5,242,519</b>	<b>14,221,248</b>	<b>26.9%</b>
50						
51						
52 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>6,203,598</b>	<b>0</b>	<b>8,282,378</b>	<b>6,726,320</b>		