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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 – February 2024

Date: April 16, 2024

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We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through February 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.

City of Columbia  
 General Fund Summary-Revenue and Expenditures  
 As of 02/29/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/2023	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU FEB 2023	ACTUAL CURRENT YEAR THRU FEB 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	48,025,265	46,693,751	17,062,094	73.2%
2	LICENSES AND PERMITS	41,984,301	43,688,646	5,947,073	8,134,587	35,554,059	18.6%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	15,524,916	16,904,326	2,110,691	88.9%
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	10,695,325	11,800,313	6,060,383	66.1%
5	SPECIAL EVENTS	73,086	10,000	45,486	80,495	(70,495)	805.0%
6	MISCELLANEOUS REVENUE	410,764	245,000	141,047	151,545	93,455	61.9%
7	DONATED FUNDS	645	0	645	0	0	0.0%
8	INTEREST ON INVESTMENT	1,474,442	145,415	282,149	284,036	(138,621)	195.3%
9	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	1,595,984	1,239,453	243,287	83.6%
10	REIMBURSEMENTS (PEBA)	567,294	0	0	565,744	(565,744)	0.0%
11	<b>TOTAL REVENUE</b>	<b>145,677,008</b>	<b>146,709,859</b>	<b>82,516,509</b>	<b>86,140,146</b>	<b>60,569,713</b>	<b>58.7%</b>
<b>TRANSFERS IN</b>							
13	FROM GENERAL FUND-SPECIAL	0	9,000,000	297,065	2,066,182	(6,933,818)	23.0%
14	FROM ACCOMMODATIONS TAX	25,000	25,000	0	16,667	(8,333)	66.7%
15	FROM HOSPITALITY TAX	4,000,000	4,000,000	2,666,667	2,466,667	(1,533,333)	61.7%
16	FROM ARPA	3,500,000	2,000,000	0	2,500,000	500,000	125.0%
17	FROM PARKING FUND	500,000	500,000	333,333	333,333	(166,667)	66.7%
18	FROM WATER & SEWER OPERATING	4,189,680	4,748,280	2,793,120	3,165,520	(1,582,760)	66.7%
19	FROM STORM WATER OPERATING	560,000	608,174	373,333	405,449	(202,725)	66.7%
20	FROM OTHER FUNDS	4,378,794	145,000	0	145,000	0	100.0%
21	UN-APPROPRIATED SURPLUS	0	7,894,416	0	0	(7,894,416)	0.0%
22	<b>TOTAL TRANSFERS IN</b>	<b>17,153,474</b>	<b>28,920,870</b>	<b>6,463,518</b>	<b>11,098,818</b>	<b>(17,822,052)</b>	<b>30.5%</b>
23	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>162,830,482</b>	<b>175,630,729</b>	<b>88,980,027</b>	<b>97,238,964</b>	<b>42,747,661</b>	<b>55.4%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	969,912	498,656	660,559	309,353	68.1%
26	ADMINISTRATION - CITY MANAGER	810,910	922,307	449,398	508,050	414,257	55.1%
27	ADMINISTRATION - GOV'T AFFAIRS	417,678	546,159	270,679	286,049	260,110	52.4%
28	ADMINISTRATION - ACM ADMIN SVCS	115,396	314,848	30,064	153,203	161,645	48.7%
29	ADMINISTRATION - ACM DEVELOPMENT	515,043	734,444	303,117	483,399	251,045	65.8%
30	ADMINISTRATION - ACM-CFO	245,994	413,169	141,864	173,214	239,955	41.9%
31	ADMINISTRATION - ACM-OPERATIONS	509,624	524,883	316,823	322,409	202,474	61.4%
32	HUMAN RESOURCES	1,257,731	1,692,001	707,257	892,032	799,969	52.7%
33	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	372,927	421,013	793,661	34.7%
34	PUBLIC RELATIONS	908,553	920,562	506,340	590,148	330,414	64.1%
35	COUNCIL SUPPORT SERVICES	386,349	420,941	237,393	198,548	222,393	47.2%
36	LEGAL	1,769,174	2,466,050	1,026,005	1,285,032	1,181,018	52.1%
37	MUNICIPAL COURT	2,681,748	2,970,334	1,532,576	1,628,477	1,341,857	54.8%
38	FINANCE	2,073,370	2,389,485	1,219,765	1,284,769	1,104,716	53.8%
39	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	418,081	423,902	400,955	51.4%
40	COMMUNITY DEVELOPMENT	510,561	617,183	359,697	400,715	216,468	64.9%
41	HOMELESS SERVICES	870,729	1,291,252	325,518	448,526	842,726	34.7%
42	DEVELOPMENT SERVICES	3,151,074	3,567,204	1,949,715	1,978,908	1,588,296	55.5%
43	POLICE	48,945,536	50,971,329	27,764,928	30,929,942	20,041,387	60.7%
44	EMERGENCY OPERATIONS	550,020	627,148	308,671	326,583	300,565	52.1%
45	911 EMERGENCY COMMUNICATIONS	3,232,058	3,513,988	2,047,151	2,189,184	1,324,804	62.3%
46	FIRE	26,090,469	25,212,422	14,436,866	15,483,942	9,728,480	61.4%
47	PARKS & RECREATION	13,199,649	14,633,893	7,831,597	8,869,797	5,764,096	60.6%
48	PUBLIC WORKS	22,552,493	26,410,056	13,283,578	15,324,011	11,086,045	58.0%
49	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,186,239	1,454,857	1,684,751	2,501,488	40.2%
50	INFORMATION TECHNOLOGY	4,370,813	5,455,471	3,037,406	3,203,178	2,252,293	58.7%
51	<b>TOTAL DEPARTMENT</b>	<b>140,053,310</b>	<b>153,810,811</b>	<b>80,830,929</b>	<b>90,150,341</b>	<b>63,660,470</b>	<b>58.6%</b>
<b>EXPEND. - NON-DEPT. &amp; MISC.</b>							
53	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	35,000	23,000	25,000	47.9%
54	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
55	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	4,075,738	4,375,391	1,796,423	70.9%
56	SOLICITOR & DETENTION	0	977,142	669,046	785,199	191,943	80.4%
57	NON-DEPARTMENTAL & MISC.	54,197	982,333	12,079	4	982,329	0.0%
58	OTHER SERVICES AND CHARGES	40,389	0	13,223	38	(38)	0.0%
59	<b>TOTAL NON-DEPARTMENTAL</b>	<b>7,726,598</b>	<b>8,179,289</b>	<b>4,805,086</b>	<b>5,183,632</b>	<b>2,995,657</b>	<b>63.4%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>147,779,908</b>	<b>161,990,100</b>	<b>85,636,015</b>	<b>95,333,973</b>	<b>66,656,127</b>	<b>58.9%</b>
<b>TRANSFERS OUT</b>							
62	TO OTHER FUNDS	23,005,347	8,807,512	1,931,038	1,976,343	6,831,169	22.4%
63	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	792,887	658,659	632,933	51.0%
64	TO DEBT SERVICE	3,616,682	3,541,526	2,411,121	2,361,017	1,180,509	66.7%
65	<b>TOTAL TRANSFERS OUT</b>	<b>27,811,360</b>	<b>13,640,630</b>	<b>5,135,046</b>	<b>4,996,019</b>	<b>8,644,611</b>	<b>36.6%</b>
66	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>175,591,268</b>	<b>175,630,730</b>	<b>90,771,061</b>	<b>100,329,992</b>	<b>75,300,738</b>	<b>57.1%</b>
67	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(12,760,786)</b>	<b>0</b>	<b>(1,791,034)</b>	<b>(3,091,028)</b>		

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 02/29/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU FEB 2023	ACTUAL CURRENT YEAR THRU FEB 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	14,249,168	13,489,068	9,111,431	12,542,888	946,180	93.0%
2 INTEREST	220,214	0	63,192	84,544	(84,544)	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>9,174,623</b>	<b>12,627,432</b>	<b>2,689,791</b>	<b>82.4%</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.	2,816,888	2,680,000	1,304,418	1,220,368	1,459,632	45.5%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,434	813,756	1,492,823	2,312,611	39.2%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	44,087	155,306	190,459	44.9%
9 SPECIAL PROJECTS	0	385,000	0	96,541	288,459	25.1%
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>2,162,261</b>	<b>2,965,038</b>	<b>4,251,161</b>	<b>41.1%</b>
12 <b>TOTAL EXPENDITURES</b>	<b>6,003,964</b>	<b>7,216,199</b>	<b>2,162,261</b>	<b>2,965,038</b>	<b>4,251,161</b>	<b>41.1%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,000,000	2,666,667	2,466,667	1,533,333	61.7%
14 TO DEBT SERVICE	2,534,143	2,533,493	1,689,429	1,688,995	844,498	66.7%
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>4,356,096</b>	<b>4,155,662</b>	<b>2,377,831</b>	<b>51.3%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>12,494,792</b>	<b>15,317,223</b>	<b>6,518,357</b>	<b>7,120,700</b>	<b>6,628,992</b>	<b>46.5%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>1,974,590</b>	<b>0</b>	<b>2,656,266</b>	<b>5,506,732</b>		

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 02/29/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU FEB 2023	ACTUAL CURRENT YEAR THRU FEB 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	7,403,727	8,288,800	4,909,309	5,088,897	3,199,903	61.4%
2	1,632,785	1,916,000	1,136,169	1,203,845	712,155	62.8%
3	0	0	0	0	0	0.0%
4	293,229	137,000	88,999	213,999	(76,999)	156.2%
5	106,215	115,500	75,790	54,600	60,900	47.3%
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>6,210,267</b>	<b>6,574,867</b>	<b>4,893,415</b>	<b>57.3%</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>6,210,267</b>	<b>6,574,867</b>	<b>4,893,415</b>	<b>57.3%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11	96,409	112,057	54,368	69,899	42,158	62.4%
12	74,676	96,194	46,181	51,644	44,550	53.7%
13	3,138,840	3,491,017	1,918,713	2,312,591	1,178,426	66.2%
14	1,304,276	1,862,203	880,830	1,019,090	843,113	54.7%
15	<b>4,614,201</b>	<b>5,561,471</b>	<b>2,900,092</b>	<b>3,453,224</b>	<b>2,108,247</b>	<b>62.1%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>						
16	1,409,290	3,064,243	811,842	775,392	2,288,851	25.3%
17	2,198,463	0	0	0	0	0.0%
18	(60,954)	0	0	0	0	0.0%
19	7,681	0	27,517	2,500	(2,500)	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>839,359</b>	<b>777,892</b>	<b>2,291,351</b>	<b>25.3%</b>
23	<b>8,307,799</b>	<b>8,630,714</b>	<b>3,739,451</b>	<b>4,231,116</b>	<b>4,399,598</b>	<b>49.0%</b>
<b>TRANSFERS OUT</b>						
24	500,000	500,000	333,333	333,333	166,667	66.7%
25	0	1,900,568	0	0	1,900,568	0.0%
26	120,000	120,000	80,000	80,000	40,000	66.7%
27	37,280	37,000	24,667	24,667	12,333	66.7%
28	188,489	175,000	116,667	116,667	58,333	66.7%
29	8,573	0	0	0	0	0.0%
30	37,125	0	0	0	0	0.0%
31	181,643	20,000	13,333	13,333	6,667	66.7%
32	38,246	40,000	25,157	24,191	15,809	60.5%
33	9,581	0	0	0	0	0.0%
34	2,069	0	0	0	0	0.0%
35	109,951	45,000	30,000	30,000	15,000	66.7%
36	<b>1,232,957</b>	<b>2,837,568</b>	<b>623,157</b>	<b>622,191</b>	<b>2,215,377</b>	<b>21.93%</b>
37	<b>9,540,756</b>	<b>11,468,282</b>	<b>4,362,608</b>	<b>4,853,307</b>	<b>6,614,975</b>	<b>42.3%</b>
38	<b>(91,274)</b>	<b>0</b>	<b>1,847,659</b>	<b>1,721,560</b>		

City of Columbia  
Water/Sewer Summary - Revenue & Expenditures  
As of 02/29/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU FEB 2023	ACTUAL CURRENT YEAR THRU FEB 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	INTERGOVERNMENTAL REVENUES	12,290	0	12,290	1,280,995	(1,280,995) 0.0%
2	LICENSES AND PERMITS	4,000	0	0	0	0.0%
3	CHARGES FOR SERVICES	176,327,730	194,425,801	117,135,791	127,670,285	66,755,516 65.7%
4	FINES & FORFEITURES	2,238,441	1,000,000	1,332,680	2,855,460	(1,855,460) 285.5%
5	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994 0.0%
6	INTEREST REVENUES	9,355,933	3,775,460	3,087,885	5,219,471	(1,444,011) 138.2%
7	RENTS & SALE OF PROPERTY	382,057	250,000	626,804	219,017	30,983 87.6%
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>122,195,450</b>	<b>137,458,104</b>	<b>65,416,794 67.8%</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>122,195,450</b>	<b>137,458,104</b>	<b>65,416,794 67.8%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
19	CENTRAL ADMINISTRATION	6,043,569	6,814,318	3,616,739	3,609,784	3,204,534 53.0%
20	FINANCE	1,794,365	2,246,061	1,104,255	1,211,231	1,034,830 53.9%
21	ECONOMIC & COMM DEV	890,600	1,472,531	488,946	571,548	900,983 38.8%
22	POLICE	997,137	1,473,029	518,277	772,652	700,377 52.5%
23	FIRE	531,738	724,950	326,420	320,903	404,047 44.3%
24	PUBLIC WORKS	849,514	2,058,700	504,800	468,247	1,590,453 22.7%
25	GENERAL SERVICES	2,527,470	2,758,081	1,621,688	1,775,430	982,651 64.4%
26	INFORMATION TECHNOLOGY	524,532	779,445	284,056	394,231	385,214 50.6%
27	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	1,026,898	1,034,056	820,642 55.8%
28	ENGINEERING-GENERAL SERVICES	673,280	690,798	360,320	381,689	309,109 55.3%
29	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	2,046,203	1,832,654	2,961,435 38.2%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	1,541,897	1,636,429	3,383,428 32.6%
31	REAL ESTATE WATER	378,514	720,199	229,349	203,855	516,344 28.3%
32	REAL ESTATE WASTE	371,337	583,155	222,381	196,011	387,144 33.6%
33	UTILITIES ADMINISTRATION	861,649	1,243,385	520,382	719,816	523,569 57.9%
34	METER READING	2,602,932	2,923,973	1,615,622	1,565,619	1,358,354 53.5%
35	WATER DISTRIBUTION & MAINTENANCE	13,906,377	20,928,025	7,294,833	9,065,936	11,862,089 43.3%
36	WASTEWATER MAINTENANCE	11,559,801	16,816,597	5,972,740	8,491,277	8,325,320 50.5%
37	COLUMBIA CANAL WTP	8,514,280	9,445,819	5,105,891	5,189,131	4,256,688 54.9%
38	LAKE MURRAY WTP	8,996,834	10,914,012	5,309,066	6,454,109	4,459,903 59.1%
39	METRO WWTP	16,211,197	23,819,498	9,865,352	10,457,897	13,361,601 43.9%
40	WATER COMPLIANCE	1,095,781	1,200,246	702,026	584,211	616,035 48.7%
41	WASTEWATER COMPLIANCE	1,122,690	1,489,105	643,106	548,325	940,780 36.8%
42	WATER/SEWER IMPROVEMENTS	7,401,512	0	1,489,935	1,662,069	(1,662,069) 0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>96,006,493</b>	<b>120,770,571</b>	<b>52,411,182</b>	<b>59,147,110</b>	<b>61,623,461 49.0%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
45	DEBT SERVICE	29,895,411	49,524,658	15,433,004	17,551,039	31,973,619 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	23,666	240,533 9.0%
49	EMPLOYEE TRAINING	50,000	50,000	0	40,000	10,000 80.0%
50	SPECIAL PROJECTS	57,011	0	57,011	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	0	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>15,715,326</b>	<b>17,633,200</b>	<b>37,772,847 31.8%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>173,367,316</b>	<b>176,176,618</b>	<b>68,126,508</b>	<b>76,780,310</b>	<b>99,396,308 43.6%</b>
<b>TRANSFERS OUT</b>						
63	TO GENERAL FUND	4,189,680	4,748,280	2,793,120	3,165,520	1,582,760 66.7%
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	166,667	166,667	83,333 66.7%
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	166,667	166,667	83,333 66.7%
73	TO GEN ADM INFO TECH	951,354	750,000	500,000	500,000	250,000 66.7%
74	TO PURCHASING	1,447,736	1,700,000	933,150	878,048	821,952 51.6%
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>4,559,603</b>	<b>4,876,901</b>	<b>21,821,379 18.3%</b>
79	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>182,301,000</b>	<b>202,874,898</b>	<b>72,686,111</b>	<b>81,657,211</b>	<b>121,217,687 40.3%</b>
82	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>14,383,292</b>	<b>0</b>	<b>49,509,339</b>	<b>55,800,893</b>	

City of Columbia  
Stormwater Summary - Revenue & Expenditures  
As of 02/29/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU FEB 2023	ACTUAL CURRENT YEAR THRU FEB 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	11,550,494	11,741,987	5,581,929	67.8%
2 FINES AND FORFEITURES	800	0	300	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	1,070,626	1,915,018	(982,172)	205.3%
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>12,627,699</b>	<b>13,673,272</b>	<b>5,790,495</b>	<b>70.2%</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>0.0%</b>
10						
11						
12 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>20,218,624</b>	<b>19,463,767</b>	<b>12,627,699</b>	<b>13,673,272</b>	<b>5,790,495</b>	<b>70.2%</b>
13						
<b>EXPENDITURES - DEPARTMENTS</b>						
14						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	851,304	1,558,393	2,110,402	42.5%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	935,672	664,244	1,089,372	37.9%
17 STORM WATER:ENGINEERING	1,994,706	3,818,884	1,090,884	1,624,703	2,194,181	42.5%
18 REAL ESTATE STORM WATER	156,865	180,610	94,133	112,396	68,214	62.2%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	1,261,263	(1,261,263)	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>2,971,993</b>	<b>5,220,999</b>	<b>4,200,906</b>	<b>55.4%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
22						
23 DEBT SERVICE	1,580,599	2,493,600	1,034,017	1,013,017	1,480,583	40.6%
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>1,034,017</b>	<b>1,013,017</b>	<b>1,480,583</b>	<b>40.6%</b>
32						
33 <b>TOTAL EXPENDITURES</b>	<b>12,867,190</b>	<b>11,915,505</b>	<b>4,006,010</b>	<b>6,234,016</b>	<b>5,681,489</b>	<b>52.3%</b>
34						
<b>TRANSFERS OUT</b>						
35						
36 TO GENERAL FUND	560,000	608,174	373,333	405,449	202,725	66.7%
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	80,000	83,333	41,667	66.7%
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>453,333</b>	<b>488,783</b>	<b>7,059,479</b>	<b>6.5%</b>
49						
50 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>14,015,026</b>	<b>19,463,767</b>	<b>4,459,343</b>	<b>6,722,799</b>	<b>12,740,968</b>	<b>34.5%</b>
51						
52						
53 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>6,203,598</b>	<b>0</b>	<b>8,168,356</b>	<b>6,950,473</b>		