

City of Columbia  
 General Fund Summary - Revenue and Expenditures - Current to Prior Year Variance  
 March 31, 2016

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	50,563,321	51,826,115	39,995,497	39,515,783	(479,714)	76.2%
2	LICENSES AND PERMITS	37,837,446	36,197,981	7,358,030	7,373,159	15,129	20.4%
3	FROM OTHER AGENCIES	13,788,976	13,086,467	10,989,905	11,761,247	771,342	89.9%
4	CURRENT SERVICE CHARGES	12,454,655	12,119,990	9,213,625	9,179,398	(34,227)	75.7%
5	FINES & FORFEITURES	1,033,384	1,102,000	999,121	838,313	(160,808)	76.1%
6	SPECIAL EVENTS	78,322	83,400	75,657	94,517	18,860	113.3%
7	MISCELLANEOUS REVENUE	60,179	36,000	45,167	59,919	14,752	166.4%
8	INTEREST ON INVESTMENT	146,658	75,000	30,486	45,075	14,589	60.1%
9	RENTS & SALE OF PROPERTY	463,663	290,000	322,725	223,617	(99,108)	77.1%
10	<b>TOTAL REVENUE</b>	<b>116,426,604</b>	<b>114,816,953</b>	<b>69,030,213</b>	<b>69,091,028</b>	<b>60,815</b>	<b>60.2%</b>
<b>TRANSFERS IN</b>							
12	FROM OTHER FUNDS	12,991					
13	FROM ACCOMMODATIONS TAX	25,000	25,000	25,000	25,000	0	100.0%
14	FROM HOSPITALITY TAX	2,569,143	3,000,000	1,926,857	2,250,000	323,143	75.0%
15	FROM GO BOND PROCEEDS	4,964,784	5,000,000	3,008,835	2,140,879	(867,956)	42.8%
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	4,702,500	3,709,204	(993,296)	75.0%
17	FROM PARKING FUND	0	500,000		375,000		75.0%
18	FROM HYDRO	500,000	0	500,000		(500,000)	
19	UN-APPROPRIATED SURPLUS		3,704,324				0.0%
20	<b>TOTAL TRANSFERS IN</b>	<b>14,341,918</b>	<b>17,174,929</b>	<b>10,163,192</b>	<b>8,500,083</b>	<b>(1,663,109)</b>	<b>49.5%</b>
22	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>130,768,522</b>	<b>131,991,882</b>	<b>79,193,405</b>	<b>77,591,111</b>	<b>(1,602,294)</b>	<b>58.8%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
LEGISLATIVE - MAYOR & CITY COUNCIL							
26	COUNCIL	251,335	334,167	161,965	205,508	43,543	61.5%
27	MAYOR	445,113	460,235	340,489	332,484	(8,005)	72.2%
28	ADMINISTRATION - CITY MANAGER	435,349	494,521	314,778	369,988	55,210	74.8%
29	ADMINISTRATION - GOV'T AFFAIRS	446,070	458,207	329,062	338,291	9,229	73.8%
30	ADMINISTRATION - ACM OPERATION	386,810	373,923	278,156	267,573	(10,583)	71.6%
31	ADMINISTRATION - ACM-CFO	203,083	191,254	139,714	137,612	(2,102)	72.0%
32	ADMINISTRATION - SR. ASSISTANT CM	294,019	309,177	222,584	210,080	(12,504)	67.9%
33	HUMAN RESOURCES	902,493	998,051	654,929	733,598	78,669	73.5%
34	BUDGET & PROG MGMT OFFICE	307,875	357,293	232,252	216,423	(15,829)	60.6%
35	PUBLIC RELATIONS	560,996	615,691	363,406	410,574	47,168	66.7%
36	COUNCIL SUPPORT SERVICES	420,066	555,042	308,132	481,244	173,112	86.7%
37	LEGAL	1,687,261	1,904,067	1,123,255	1,443,374	320,119	75.8%
38	MUNICIPAL COURT	2,590,810	2,686,612	1,912,939	1,858,995	(53,944)	69.2%
39	FINANCE	1,779,283	1,878,235	1,317,015	1,319,155	2,140	70.2%
40	OFFICE OF BUSINESS OPPORTUNITIES	548,615	783,223	368,979	536,790	167,811	68.5%
41	COMMUNITY DEVELOPMENT	327,455	320,919	220,742	213,615	(7,127)	66.6%
42	DEVELOPMENT CORPORATIONS		1,390,025		1,042,520		75.0%
43	DEVELOPMENT SERVICES	3,485,413	3,640,790	2,398,158	2,312,792	(85,366)	63.5%
44	POLICE	34,819,390	37,590,974	25,275,282	26,239,662	964,380	69.8%
45	911 EMERGENCY COMMUNICATIONS	2,668,505	3,274,554	1,942,142	2,191,674	249,532	66.9%
46	FIRE	20,950,635	21,747,799	15,444,831	15,106,386	(338,445)	69.5%
47	PARKS & RECREATION	10,836,443	11,443,188	7,528,195	8,211,024	682,829	71.8%
48	PUBLIC WORKS	17,880,627	18,789,111	13,165,792	14,575,312	1,409,520	77.6%
49	GENERAL SRVCS/SUPPORT SERVICES	2,007,768	2,223,543	1,309,662	1,005,857	(303,805)	45.2%
50	INFORMATION TECHNOLOGY	3,222,902	3,648,999	2,170,035	2,961,211	791,176	81.2%
51	<b>TOTAL DEPARTMENT</b>	<b>107,458,316</b>	<b>116,469,600</b>	<b>77,522,494</b>	<b>82,721,742</b>	<b>5,199,248</b>	<b>71.0%</b>
<b>EXPEND. - NON-DEPT. &amp; MISC.</b>							
53	COMMUNITY PROMOTION - AGENCIE	175,670	520,000	131,759	398,424	266,665	76.6%
54	SOLICITOR'S OFFICE	215,817	265,817	107,909	132,908	24,999	50.0%
55	HOMELESS SERVICES	843,550	1,045,583	520,570	516,297	(4,273)	49.4%
56	SPECIAL EMERGENCY RESERVE	0	0			0	
57	DETENTION CENTER PER DIEM	490,425	225,000	311,125	282,708	(28,417)	125.6%
58	ECONOMIC DEVELOPMENT - RESERVI	75,000	75,000	75,000		(75,000)	0.0%
59	NON-DEPARTMENTAL & MISC.	128,848	189,741	107,271	55,705	(51,566)	29.4%
60	OFFICE SPACE LEASE	500,369	505,000	361,508	312,437	(49,071)	61.9%
61	CAPITAL LEASE PAYMENT	445,525		267,315	801,944	534,629	
62	OTHER SERVICES AND CHARGES	4,969	0	(1,329)	(409)	920	
63	<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,880,173</b>	<b>2,826,141</b>	<b>1,881,128</b>	<b>2,500,014</b>	<b>618,886</b>	<b>88.5%</b>
64	<b>TOTAL EXPENDITURES</b>	<b>110,338,489</b>	<b>119,295,741</b>	<b>79,403,622</b>	<b>85,221,756</b>	<b>5,818,134</b>	<b>71.4%</b>
<b>TRANSFERS OUT</b>							
67	TO INTERNAL SERVICE FUNDS	4,771,878	2,093,285	1,425,784	1,599,500	173,716	76.4%
68	TO SPECIAL REVENUES	82	0		60,546	60,546	
69	TO DEBT SERVICE	5,927,980	6,577,973	4,445,985	4,933,480	487,495	75.0%
70	TO GRANTS	1,302		119	1,618	1,499	
71	TO CAPITAL IMPROVEMENTS	6,166,637		4,809,803	2,282,928	(2,526,875)	
72	TO STORM WATER	500,000		375,000		(375,000)	
73	TO CAPITAL REPLACEMENTS	0	4,024,884			0	0.0%
74	<b>TOTAL TRANSFERS OUT</b>	<b>17,367,879</b>	<b>12,696,142</b>	<b>11,056,691</b>	<b>8,878,072</b>	<b>(2,178,619)</b>	<b>69.9%</b>
76	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>127,706,368</b>	<b>131,991,883</b>	<b>90,460,313</b>	<b>94,099,828</b>	<b>3,639,515</b>	<b>71.3%</b>
78	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>3,062,154</b>	<b>(1)</b>	<b>(11,266,908)</b>	<b>(16,508,717)</b>		

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	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016	
<b>REVENUE</b>								
1	GENERAL PROPERTY TAX	51,406,365	51,826,115	38,869,683	39,515,783	76.2%		
2	LICENSES AND PERMITS	30,732,426	36,197,981	27,148,555	7,373,159	20.4%		
3	FROM OTHER AGENCIES	12,690,828	13,086,467	9,814,874	11,761,247	89.9%		
4	CURRENT SERVICE CHARGES	12,091,624	12,119,990	9,090,047	9,179,398	75.7%		
5	FINES & FORFEITURES	1,310,000	1,102,000	826,502	838,313	76.1%		
6	SPECIAL EVENTS	137,300	83,400	62,550	94,517	113.3%		
7	MISCELLANEOUS REVENUE	77,000	36,000	27,000	59,919	166.4%		
8	INTEREST ON INVESTMENT	50,000	75,000	56,250	45,075	60.1%		
9	RENTS & SALE OF PROPERTY	264,404	290,000	217,500	223,617	77.1%		
10	<b>TOTAL REVENUE</b>	<b>108,759,947</b>	<b>114,816,953</b>	<b>86,112,961</b>	<b>69,091,028</b>	<b>(17,021,933)</b>	<b>60.2%</b>	
<b>TRANSFERS IN</b>								
12	FROM OTHER FUNDS	0	0	0	0			
13	FROM ACCOMMODATIONS TAX	25,000	25,000	18,750	25,000	6,250	100.0%	
14	FROM HOSPITALITY TAX	2,569,143	3,000,000	2,250,000	2,250,000	0	75.0%	
15	FROM GO BOND PROCEEDS	7,000,000	5,000,000	3,750,000	2,140,879	(1,609,121)	42.8%	
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	3,709,204	3,709,204	0	75.0%	
17	FROM PARKING FUND	0	500,000	375,000	375,000	0	75.0%	
18	FROM HYDRO	500,000	0	0	0	0		
19	UN-APPROPRIATED SURPLUS	3,801,844	3,704,324	2,778,243	0	(2,778,243)	0.0%	
20	<b>TOTAL TRANSFERS IN</b>	<b>20,165,987</b>	<b>17,174,929</b>	<b>12,881,197</b>	<b>8,500,083</b>	<b>(4,381,114)</b>	<b>49.5%</b>	
22	<b>TOTAL GEN FUND REV &amp; TRF</b>	<b>128,925,934</b>	<b>131,991,882</b>	<b>98,994,157</b>	<b>77,591,111</b>	<b>(21,403,046)</b>	<b>58.8%</b>	
<b>EXPENDITURES - DEPARTMENTS</b>								
25	LEGISLATIVE - MAYOR & CITY COUNCIL						-	
26	COUNCIL	327,952	334,167	250,625	205,508	(45,117)	30,964	
27	MAYOR	416,647	460,235	345,178	332,484	(12,694)	315	
28	ADMINISTRATION - CITY MANAGER	522,083	494,521	370,893	369,988	(905)	6,067	
29	ADMINISTRATION - GOV'T AFFAIRS	452,766	458,207	343,659	338,291	(5,368)	47,992	
30	ADMINISTRATION - ACM OPERATION	374,445	373,923	280,443	267,573	(12,870)	16,803	
31	ADMINISTRATION - ACM-CFO	205,400	191,254	143,442	137,612	(5,830)	420	
32	ADMINISTRATION - SR. ASSISTANT CM	312,507	309,177	231,885	210,080	(21,805)	27,285	
33	HUMAN RESOURCES	980,446	998,051	748,542	733,598	(14,944)	3,072	
34	BUDGET & PROG MGMT OFFICE	343,936	357,293	267,974	216,423	(51,551)	199	
35	PUBLIC RELATIONS	573,171	615,691	461,770	410,574	(51,196)	10,222	
36	COUNCIL SUPPORT SERVICES	421,247	555,042	416,285	481,244	64,959	4,134	
37	LEGAL	2,059,960	1,904,067	1,428,055	1,443,374	15,319	28,502	
38	MUNICIPAL COURT	2,722,116	2,686,612	2,014,970	1,858,995	(155,975)	52,392	
39	FINANCE	1,912,136	1,878,235	1,408,687	1,319,155	(89,532)	11,895	
40	OFFICE OF BUSINESS OPPORTUNITIES	558,553	783,223	587,421	536,790	(50,631)	39,456	
41	COMMUNITY DEVELOPMENT	370,472	320,919	240,694	213,615	(27,079)	2,048	
42	DEVELOPMENT CORPORATIONS		1,390,025	1,042,522	1,042,520	(2)	-	
43	DEVELOPMENT SERVICES	3,788,788	3,640,790	2,730,602	2,312,792	(417,810)	304,204	
44	POLICE	36,803,460	37,590,974	28,193,312	26,239,662	(1,953,650)	700,730	
45	911 EMERGENCY COMMUNICATIONS	2,959,403	3,274,554	2,455,922	2,191,674	(264,248)	12,611	
46	FIRE	21,188,013	21,747,799	16,310,894	15,106,386	(1,204,508)	399,369	
47	PARKS & RECREATION	11,220,425	11,443,188	8,582,419	8,211,024	(371,395)	275,593	
48	PUBLIC WORKS	19,588,976	18,789,111	14,091,907	14,575,312	483,405	565,000	
49	GENERAL SRVCS/SUPPORT SERVICES	2,721,772	2,223,543	1,667,663	1,005,857	(661,806)	275,502	
50	INFORMATION TECHNOLOGY	3,680,722	3,648,999	2,736,756	2,961,211	224,455	115,413	
51	<b>TOTAL DEPARTMENT</b>	<b>114,505,396</b>	<b>116,469,600</b>	<b>87,352,520</b>	<b>82,721,742</b>	<b>(4,630,778)</b>	<b>2,930,190</b>	
52	<b>EXPEND. - NON-DEPT. &amp; MISC.</b>							
53	COMMUNITY PROMOTION - AGENCIE	270,670	520,000	390,000	398,424	8,424	37,378	
54	SOLICITOR'S OFFICE	215,817	265,817	199,363	132,908	(66,455)	-	
55	HOMELESS SERVICES	1,000,000	1,045,583	784,187	516,297	(267,890)	558,817	
56	SPECIAL EMERGENCY RESERVE	108,473	0	0	0	0	-	
57	DETENTION CENTER PER DIEM	450,000	225,000	168,750	282,708	113,958	-	
58	ECONOMIC DEVELOPMENT RESERVE	75,000	75,000	56,250	0	(56,250)	-	
59	NON-DEPARTMENTAL & MISC.	231,000	189,741	142,306	55,705	(86,601)	74,400	
60	OFFICE SPACE LEASE	505,000	505,000	378,750	312,437	(66,313)	191,893	
61	CAPITAL LEASE PAYMENT			0	801,944	801,944	-	
62	OTHER SERVICES AND CHARGES	0	0	0	(409)	(409)	-	
63	<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,855,960</b>	<b>2,826,141</b>	<b>2,119,606</b>	<b>2,500,014</b>	<b>380,408</b>	<b>862,489</b>	
64	<b>TOTAL EXPENDITURES</b>	<b>117,361,356</b>	<b>119,295,741</b>	<b>89,472,125</b>	<b>85,221,756</b>	<b>(4,250,369)</b>	<b>3,792,678</b>	
<b>TRANSFERS OUT</b>								
67	TO INTERNAL SERVICE FUNDS	1,868,285	2,093,285	1,569,970	1,599,500	29,530	76.4%	
68	TO SPECIAL REVENUES	0	0	0	60,546	60,546		
69	TO DEBT SERVICE	5,927,980	6,577,973	4,933,492	4,933,480	(12)	75.0%	
70	TO GRANTS	0	0	0	1,618	1,618		
71	TO CAPITAL IMPROVEMENTS	513,320	0	0	2,282,928	2,282,928		
72	TO STORM WATER	500,000	0	0	0	0		
73	TO CAPITAL REPLACEMENTS	2,754,993	4,024,884	3,018,668	0	(3,018,668)	0.0%	
74	<b>TOTAL TRANSFERS OUT</b>	<b>11,564,578</b>	<b>12,696,142</b>	<b>9,522,130</b>	<b>8,878,072</b>	<b>(644,058)</b>	<b>69.9%</b>	
75								
76	<b>TOTAL GEN FUND EXPEND &amp; TRF</b>	<b>128,925,934</b>	<b>131,991,883</b>	<b>98,994,255</b>	<b>94,099,828</b>	<b>(4,894,427)</b>	<b>71.3%</b>	
77								
78	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(1)</b>	<b>(98)</b>	<b>(16,508,717)</b>			

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures -Current to Prior Year Variance  
 As of 03/31/2016

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	10,450,637	10,414,760	7,617,475	7,859,156	241,681	75.5%
2 INTEREST	4,907	0	3,539	2,475	(1,064)	0.0%
3 UNAPPROPRIATED SURPLUS	0	839,688	0	0	0	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>10,455,544</b>	<b>11,254,448</b>	<b>7,621,014</b>	<b>7,861,631</b>	<b>240,617</b>	<b>69.9%</b>
5						
<b>EXPEND. - NON-DEPT &amp; MISC.</b>						
7 CITY COUNCIL LINE ITEM AG.	0	2,555,057	0	1,990,016	1,990,016	77.9%
8 HOSPITALITY TAX	6,308,175	3,078,844	4,833,399	2,138,800	(2,694,599)	69.5%
9 SPECIAL PROJECTS	0	25,000	0	0	0	0.0%
10 <b>TOTAL NON-DEPARTMENTAL</b>	<b>6,308,175</b>	<b>5,658,901</b>	<b>4,833,399</b>	<b>4,128,816</b>	<b>(704,583)</b>	<b>73.0%</b>
11 <b>TOTAL EXPENDITURES</b>	<b>6,308,175</b>	<b>5,658,901</b>	<b>4,833,399</b>	<b>4,128,816</b>	<b>704,583</b>	<b>73.0%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	2,569,143	3,000,000	1,926,857	2,250,000	323,143	75.0%
14 TO DEBT SERVICE	2,642,567	2,595,547	1,981,925	1,946,660	(35,265)	75.0%
15 <b>TOTAL TRANSFERS OUT</b>	<b>5,211,710</b>	<b>5,595,547</b>	<b>3,908,782</b>	<b>4,196,660</b>	<b>287,878</b>	<b>75.0%</b>
16						
17 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>11,519,885</b>	<b>11,254,448</b>	<b>8,742,181</b>	<b>8,325,476</b>	<b>416,705</b>	<b>74.0%</b>
18						
19						
20 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(1,064,341)</b>	<b>-</b>	<b>(1,121,167)</b>	<b>(463,845)</b>		

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UNAUDITED

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
<b>REVENUE</b>							
1 TAXES	10,081,994	10,414,760	7,811,089	7,859,156	48,067	75.5%	0
2 INTEREST	1,830,224	0	0	2,475	2,475	0.0%	0
3 UNAPPROPRIATED SURPLUS	0	839,688	629,768	0	(629,768)	0.0%	0
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>11,912,218</b>	<b>11,254,448</b>	<b>8,440,857</b>	<b>7,861,631</b>	<b>(579,226)</b>	<b>69.9%</b>	<b>-</b>
5							
6 <b>EXPEND. - NON-DEPT &amp; MISC.</b>							
7 CITY COUNCIL LINE ITEM AG.	0	2,555,057	1,916,296	1,990,016	0	77.9%	0
8 HOSPITALITY TAX	6,600,508	3,078,844	2,309,136	2,138,800	(170,336)	69.5%	0
9 SPECIAL PROJECTS	100,000	25,000	18,750	0	(18,750)	0.0%	0
10 <b>TOTAL NON-DEPARTMENTAL</b>	<b>6,700,508</b>	<b>5,658,901</b>	<b>4,244,182</b>	<b>4,128,816</b>	<b>(189,086)</b>	<b>73.0%</b>	<b>0</b>
11 <b>TOTAL EXPENDITURES</b>	<b>6,700,508</b>	<b>5,658,901</b>	<b>4,244,182</b>	<b>4,128,816</b>	<b>115,366</b>	<b>73.0%</b>	<b>-</b>
12 <b>TRANSFERS OUT</b>							
13 TO GENERAL FUND	2,569,143	3,000,000	2,250,011	2,250,000	(11)	75.0%	0
14 TO DEBT SERVICE	2,642,567	2,595,547	1,946,660	1,946,660	(0)	75.0%	0
15 <b>TOTAL TRANSFERS OUT</b>	<b>5,211,710</b>	<b>5,595,547</b>	<b>4,196,671</b>	<b>4,196,660</b>	<b>(11)</b>	<b>75.0%</b>	<b>-</b>
16							
17 <b>TOTAL HOSP FUND EXP &amp; TRF</b>	<b>11,912,218</b>	<b>11,254,448</b>	<b>8,440,853</b>	<b>8,325,476</b>	<b>115,377</b>	<b>74.0%</b>	<b>-</b>
18							
19							
20 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>(463,845)</b>			

City of Columbia  
 Parking Summary - Revenue and Expenditures - Current to Prior Year Variance  
 As of 03/31/2016

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	CURRENT SERVICE CHARGES	5,167,608	5,009,650	3,791,675	3,809,735	18,060	76.0%
2	FINES & FORFEITURES	1,870,873	2,100,000	1,451,332	1,239,728	(211,604)	59.0%
3	MISCELLANEOUS REVENUE	239	60,000	0	201	201	0.3%
4	INTEREST ON INVESTMENT	77,005	104,850	40,547	39,212	(1,335)	37.4%
5	RENTS & SALE OF PROPERTY	110,490	0	81,971	82,586	615	0.0%
6	<b>TOTAL REVENUE</b>	<b>7,226,215</b>	<b>7,274,500</b>	<b>5,365,525</b>	<b>5,171,462</b>	<b>(194,063)</b>	<b>71.1%</b>
<b>TRANSFERS IN</b>							
8	FROM CORE CAMPUS REIMBURSEMEN	0	0	0	179,173	179,173	0.0%
9	FROM SCANA REBATE	0	0	0	0	0	0.0%
9	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,173</b>	<b>179,173</b>	<b>0.0%</b>
10							
11	<b>TOTAL PARKING REV &amp; TRF</b>	<b>7,226,215</b>	<b>7,274,500</b>	<b>5,365,525</b>	<b>5,350,635</b>	<b>(14,890)</b>	<b>73.6%</b>
12							
<b>EXPENDITURES - DEPARTMENTS</b>							
14	FINANCE	149,558	141,550	106,993	95,894	(11,099)	67.7%
15	PUBLIC WORKS	75,402	94,720	50,907	50,643	(264)	53.5%
16	PARKING OPERATIONS	1,251,954	1,306,628	910,075	956,459	46,384	73.2%
17	PARKING FACILITIES	1,656,316	1,501,962	1,126,010	1,306,290	180,280	87.0%
18	PARKING ADMINISTRATION	411,587	521,115	290,832	427,364	136,532	82.0%
19	<b>TOTAL DEPARTMENT</b>	<b>3,544,817</b>	<b>3,565,975</b>	<b>2,484,817</b>	<b>2,836,650</b>	<b>351,833</b>	<b>79.5%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>							
21	DEBT SERVICE	2,416,330	2,811,413	1,983,394	1,326,911	(656,483)	47.2%
22	DEPRECIATION	1,505,756	0	0	0	0	0.0%
23	TUITION REIMBURSMENT	0	5,000	0	0	0	0.0%
24	EMPLOYEE PAY RAISES	0	142,000	0	0	0	0.0%
25	RESERVE	0	10,000	0	0	0	0.0%
26	NON DEPARTMENTAL ADMINISTRATIV	22,293	0	0	0	0	0.0%
27	NON DEPARTMENTAL BAD DEBT	8,024	0	0	0	0	0.0%
28	<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,952,403</b>	<b>2,968,413</b>	<b>1,983,394</b>	<b>1,326,911</b>	<b>(656,483)</b>	<b>44.7%</b>
29	<b>TOTAL EXPENDITURES</b>	<b>7,497,220</b>	<b>6,534,388</b>	<b>4,468,211</b>	<b>4,163,561</b>	<b>(304,650)</b>	<b>63.7%</b>
<b>TRANSFERS OUT</b>							
31	TO GENERAL FUND	0	500,000	0	375,000	0	75.0%
32	TO RISK MANAGEMENT	100,000	100,000	75,000	75,000	0	75.0%
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	103,915	105,084	1,169	75.0%
34	TO HEALTH INSURANCE	40,176	0	0	0	0	0.0%
35	TO WORKER'S COMP	42,177	0	0	0	0	0.0%
36	TO PURCHASING	1,417	0	1,323	20,434	19,111	0.0%
37	TO GENERAL TORT	262	0	0	0	0	0.0%
38	<b>TOTAL TRANSFERS OUT</b>	<b>322,585</b>	<b>740,112</b>	<b>180,238</b>	<b>575,518</b>	<b>20,280</b>	<b>77.76%</b>
39							
40	<b>TOTAL PARKING EXP &amp; TRF</b>	<b>7,819,805</b>	<b>7,274,500</b>	<b>4,648,449</b>	<b>4,739,079</b>	<b>90,630</b>	<b>65.1%</b>
41							
42	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(593,590)</b>	<b>0</b>	<b>717,076</b>	<b>611,556</b>		

City of Columbia  
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance  
 As of 03/31/2016

UNAUDITED

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGET VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016	
<b>REVENUE</b>								
1	CURRENT SERVICE CHARGES	4,660,450	5,009,650	3,757,246	3,809,735	52,489	76.0%	0
2	FINES & FORFEITURES	2,100,000	2,100,000	1,575,004	1,239,728	(335,276)	59.0%	0
3	MISCELLANEOUS REVENUE	0	0	0	201	201	0.0%	0
4	INTEREST ON INVESTMENT	60,000	60,000	45,000	39,212	(5,788)	65.4%	0
5	RENTS & SALE OF PROPERTY	104,850	104,850	78,638	82,586	3,948	78.8%	0
6	<b>TOTAL REVENUE</b>	<b>6,925,300</b>	<b>7,274,500</b>	<b>5,455,888</b>	<b>5,171,462</b>	<b>(284,426)</b>	<b>71.1%</b>	<b>0</b>
7	<b>TRANSFERS IN</b>							
8	FROM CORE CAMPUS REIMBURSEMEN	0	0	0	179,173	179,173	0.0%	0
9	FROM SCANA REBATE	0	0	0	0	0	0.0%	0
9	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,173</b>	<b>179,173</b>	<b>0.0%</b>	<b>0</b>
11	<b>TOTAL PARKING REV &amp; TRF</b>	<b>6,925,300</b>	<b>7,274,500</b>	<b>5,455,888</b>	<b>5,350,635</b>	<b>(105,253)</b>	<b>73.6%</b>	<b>0</b>
13	<b>EXPENDITURES - DEPARTMENTS</b>							
14	FINANCE	181,815	141,550	106,165	95,894	(10,271)	67.7%	0
15	PUBLIC WORKS	96,388	94,720	71,043	50,643	(20,400)	53.5%	0
16	PARKING OPERATIONS	1,207,018	1,306,628	979,974	956,459	(23,515)	73.2%	12,780
17	PARKING FACILITIES	1,408,759	1,501,962	1,126,478	1,306,290	179,812	87.0%	132,988
18	PARKING ADMINISTRATION	405,539	521,115	390,842	427,364	36,522	82.0%	31,880
19	<b>TOTAL DEPARTMENT</b>	<b>3,299,519</b>	<b>3,565,975</b>	<b>2,674,502</b>	<b>2,836,650</b>	<b>162,148</b>	<b>79.5%</b>	<b>177,648</b>
20	<b>EXPEND. - NON-DEPART &amp; MISC.</b>							
21	DEBT SERVICE	3,165,248	2,811,413	2,108,565	1,326,911	(781,654)	47.2%	0
22	DEPRECIATION	181,979	0	0	0	0	0.0%	0
23	TUITION REIMBURSMENT	5,000	5,000	3,750	0	(3,750)	0.0%	0
24	EMPLOYEE PAY RAISES	0	142,000	106,500	0	(106,500)	0.0%	0
25	RESERVE	15,000	10,000	7,500	0	(7,500)	0.0%	0
26	NON DEPARTMENTAL ADMINISTRATIV	0	0	0	0	0	0.0%	0
27	NON DEPARTMENTAL BAD DEBT	0	0	0	0	0	0.0%	0
28	<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,367,227</b>	<b>2,968,413</b>	<b>2,226,315</b>	<b>1,326,911</b>	<b>(899,404)</b>	<b>44.7%</b>	<b>0</b>
29	<b>TOTAL EXPENDITURES</b>	<b>6,666,746</b>	<b>6,534,388</b>	<b>4,900,817</b>	<b>4,163,561</b>	<b>(737,256)</b>	<b>63.7%</b>	<b>177,648</b>
30	<b>TRANSFERS OUT</b>							
31	TO GENERAL FUND	0	500,000	375,000	375,000	0	75.0%	0
32	TO RISK MANAGEMENT	100,000	100,000	75,000	75,000	0	75.0%	0
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	105,084	105,084	0	75.0%	0
34	TO HEALTH INSURANCE	0	0	0	0	0	0.0%	0
35	TO WORKER'S COMP	0	0	0	0	0	0.0%	0
36	TO PURCHASING	20,000	0	0	20,434	20,434	0.0%	0
37	TO GENERAL TORT	0	0	0	0	0	0.0%	0
38	<b>TOTAL TRANSFERS OUT</b>	<b>258,554</b>	<b>740,112</b>	<b>555,084</b>	<b>575,518</b>	<b>20,434</b>	<b>77.8%</b>	<b>0</b>
40	<b>TOTAL PARKING EXP &amp; TRF</b>	<b>6,925,300</b>	<b>7,274,500</b>	<b>5,455,901</b>	<b>4,739,079</b>	<b>(716,822)</b>	<b>65.1%</b>	<b>177,648</b>
42	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>(13)</b>	<b>611,556</b>			

City of Columbia  
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance  
 As of 03/31/2016

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU MAR 2015	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	INTERGOVERNMENTAL REVENUES	0	0	0	8,606,581	8,606,581	0.0%
2	CHARGES FOR SERVICES	119,159,647	132,380,145	89,280,077	107,440,977	18,160,900	81.2%
3	FINES & FORFEITURES	379,213	300,000	243,990	622,754	378,764	207.6%
4	MISCELLANEOUS REVENUE	20,298	10,000	17,659	51,579	33,920	515.8%
5	INTEREST REVENUES	1,059,323	950,000	417,965	459,720	41,755	48.4%
6	RENTS & SALE OF PROPERTY	(1,340,370)	140,000	239,921	159,771	(80,150)	114.1%
7	CONTRIBUTIONS	3,872,664	0	0	8,100	8,100	0.0%
8	<b>TOTAL REVENUE</b>	<b>123,150,775</b>	<b>133,780,145</b>	<b>90,199,612</b>	<b>117,349,482</b>	<b>27,149,870</b>	<b>87.7%</b>
9	<b>TRANSFERS IN</b>						
10	FROM OTHER FUNDS	1,295	0	0	1,450	1,450	0.0%
11	UNAPPROPRIATED SURPLUS	0	48,681	0	0	0	0.0%
12	<b>TOTAL TRANSFERS IN</b>	<b>1,295</b>	<b>48,681</b>	<b>0</b>	<b>1,450</b>	<b>1,450</b>	<b>3.0%</b>
13							
14	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>123,152,070</b>	<b>133,828,826</b>	<b>90,199,612</b>	<b>117,350,932</b>	<b>27,151,320</b>	<b>87.7%</b>
15							
16	<b>EXPENDITURES - DEPARTMENTS</b>						
17	FINANCE	3,660,935	6,344,644	2,540,381	3,104,684	564,303	48.9%
18	ECONOMIC & COMM DEV	2,552,743	1,212,213	1,981,023	801,941	(1,179,082)	66.2%
19	POLICE	546,364	619,719	387,753	417,049	29,296	67.3%
20	FIRE	372,847	461,997	277,784	352,025	74,241	76.2%
21	PUBLIC WORKS	918,256	1,477,031	923,898	544,973	(378,925)	36.9%
22	GENERAL SRVCS/SUPPORT SERVICES	1,503,935	1,647,279	1,027,998	920,301	(107,697)	55.9%
23	INFORMATION TECHNOLOGY	415,703	483,363	259,723	291,801	32,078	60.4%
24	ENGINEERING:ADMINISTRATION	1,393,082	1,387,675	1,006,477	1,038,143	31,666	74.8%
25	ENGINEERING:GENERAL SERVICES	1,161,210	3,403,642	775,475	1,162,650	387,175	34.2%
26	WATER CUSTOMER SERVICE	3,053,164	3,208,852	2,307,799	2,433,702	125,903	75.8%
27	WATER DISTRIBUTION & MAINTENANCE	9,158,960	10,536,566	7,523,375	6,870,645	(652,730)	65.2%
28	WASTEWATER MAINTENANCE	9,194,879	12,738,063	7,360,971	6,390,379	(970,592)	50.2%
29	COLUMBIA CANAL WTP	5,188,552	6,843,828	3,533,086	4,126,287	593,201	60.3%
30	LAKE MURRAY WTP	5,518,397	6,584,739	3,655,122	3,974,409	319,287	60.4%
31	METRO WWTP	12,994,033	18,761,263	8,916,221	9,070,907	154,686	48.3%
32	WATER MAINTENANCE PROJECTS	602,245	0	299,163	0	(299,163)	0.0%
33	SEWER MAINTENANCE PROJECTS	50,144	0	25,130	0	(25,130)	0.0%
34	WATER SYSTEMS IMPROVEMENTS	1,963,949	2,166,914	1,475,387	1,422,305	(53,082)	65.6%
35	WASTEWATER SYSTEMS IMPROVEMENTS	1,008,371	1,571,482	709,258	940,924	231,666	59.9%
36	REAL ESTATE WATER	283,192	231,117	210,171	165,350	(44,821)	71.5%
37	REAL ESTATE WASTE	162,384	218,383	111,532	162,022	50,490	74.2%
38	WATER/SEWER IMPROVEMENTS	3,825,867	0	0	0	0	0.0%
39	<b>TOTAL DEPARTMENT</b>	<b>65,529,212</b>	<b>79,898,770</b>	<b>45,307,727</b>	<b>44,190,497</b>	<b>(1,117,230)</b>	<b>55.3%</b>
40	<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
41	DEBT SERVICE	10,972,349	29,006,859	14,747,430	14,555,082	(192,348)	50.2%
42	DEPRECIATION	30,928,260	0	0	0	0	0.0%
43	TUITION REIMBURSEMENT	7,438	35,000	6,438	3,500	(2,938)	10.0%
44	TECHNOLOGY CONTINGENCY	524,649	256,143	0	0	0	0.0%
45	EMPLOYEE PAY RAISES	0	1,000,000	0	0	0	0.0%
46	EMPLOYEE TRAINING	50,000	50,000	50,000	25,000	(25,000)	50.0%
47	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	103,500	78,500	103,500	78,500	(25,000)	100.0%
48	RESERVE	0	0	0	0	0	0.0%
49	ADMINISTRATIVE	296,327	0	0	0	0	0.0%
50	NON-DEPARTMENTAL BAD DEBT	1,417,512	631,000	9,702	5,321	(4,381)	0.8%
51	<b>TOTAL NON-DEPARTMENTAL</b>	<b>44,300,035</b>	<b>31,057,502</b>	<b>14,917,070</b>	<b>14,667,403</b>	<b>(249,667)</b>	<b>47.2%</b>
52							
53	<b>TOTAL EXPENDITURES</b>	<b>109,829,247</b>	<b>110,956,272</b>	<b>60,224,797</b>	<b>58,857,900</b>	<b>(1,366,897)</b>	<b>53.0%</b>
54							
55	<b>TRANSFERS OUT</b>						
56	TO GENERAL FUND	6,270,000	2,675,605	4,702,500	3,709,204	(993,296)	138.6%
57	TO CAPITAL PROJECTS FUND	137,480	0	12,480	0	(12,480)	0.0%
58	TO WATER/SEWER IMPROVEMENTS	0	19,092,216	0	0	0	0.0%
59	TO RISK MANAGEMENT	500,000	500,000	375,000	375,000	0	75.0%
60	TO GENERAL TORT	3,525	0	0	0	0	0.0%
61	TO HEALTH INSURANCE	541,401	0	0	0	0	0.0%
62	TO WORKER'S COMP	568,359	0	0	0	0	0.0%
63	TO CENTRAL STORES	0	150,000	0	112,500	112,500	75.0%
64	TO GEN ADM INFO TECH	454,733	454,733	341,050	341,050	0	75.0%
65	TO PURCHASING	355,874	0	263,029	283,140	20,111	0.0%
66	<b>TOTAL TRANSFERS OUT</b>	<b>8,831,372</b>	<b>22,872,554</b>	<b>5,694,059</b>	<b>4,820,894</b>	<b>(873,165)</b>	<b>21.1%</b>
67							
68	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>118,660,619</b>	<b>133,828,826</b>	<b>65,918,856</b>	<b>63,678,794</b>	<b>(2,240,062)</b>	<b>47.6%</b>
69							
70							
71	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>4,491,451</b>	<b>(0)</b>	<b>24,280,756</b>	<b>53,672,138</b>		

City of Columbia  
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance  
 As of 03/31/2016

		BUDGET	BUDGET	BUDGET	UNAUDITED	ACTUAL TO BUDGET		OPEN
		PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	ACTUAL	VARIANCE	% ANNUAL	ENCUMBRANCES
		FY 2014/15	FY 2015/16	THRU MAR 2016	THRU MAR 2016	THRU MAR 2016	BUDGET	THRU MAR 2016
<b>REVENUE</b>								
1	INTERGOVERNMENTAL REVENUES	0	0	0	8,606,581	8,606,581	0.0%	
2	CHARGES FOR SERVICES	125,928,595	132,380,145	99,285,357	107,440,977	8,155,620	81.2%	
3	FINES & FORFEITURES	300,000	300,000	225,001	622,754	397,753	207.6%	
4	MISCELLANEOUS REVENUE	10,000	10,000	7,500	51,579	44,079	515.8%	
5	INTEREST REVENUES	1,206,500	950,000	712,502	459,720	(252,782)	48.4%	
6	RENTS & SALE OF PROPERTY	140,000	140,000	105,000	159,771	54,771	114.1%	
7	CONTRIBUTIONS	0	0	0	8,100	8,100	0.0%	
8	<b>TOTAL REVENUE</b>	<b>127,585,095</b>	<b>133,780,145</b>	<b>100,335,360</b>	<b>117,349,482</b>	<b>17,014,122</b>	<b>87.7%</b>	
<b>TRANSFERS IN</b>								
10	FROM OTHER FUNDS	0	0	0	1,450	1,450	0.0%	
11	UNAPPROPRIATED SURPLUS	618,097	48,681	36,511	0	(36,511)	0.0%	
12	<b>TOTAL TRANSFERS IN</b>	<b>618,097</b>	<b>48,681</b>	<b>36,511</b>	<b>1,450</b>	<b>(35,061)</b>	<b>3.0%</b>	
14	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>128,203,192</b>	<b>133,828,826</b>	<b>100,371,871</b>	<b>117,350,932</b>	<b>16,979,061</b>	<b>87.7%</b>	
<b>EXPENDITURES - DEPARTMENTS</b>								
17	FINANCE	6,444,339	6,344,644	4,758,501	3,104,684	(1,653,817)	48.9%	369,855
18	ECONOMIC & COMM DEV	2,811,011	1,212,213	909,160	801,941	(107,219)	66.2%	16,555
19	POLICE	659,258	619,719	464,793	417,049	(47,744)	67.3%	0
20	FIRE	472,442	461,997	346,499	352,025	5,526	76.2%	0
21	PUBLIC WORKS	1,677,136	1,477,031	1,107,775	544,973	(562,802)	36.9%	314,427
22	GENERAL SRVCS/SUPPORT SERVICES	1,945,672	1,647,279	1,235,463	920,301	(315,162)	55.9%	146,622
23	INFORMATION TECHNOLOGY	503,293	483,363	362,526	291,801	(70,725)	60.4%	1,240
24	ENGINEERING:ADMINISTRATION	1,387,677	1,387,675	1,040,761	1,038,143	(2,618)	74.8%	10,710
25	ENGINEERING:GENERAL SERVICES	1,725,179	3,403,642	2,552,741	1,162,650	(1,390,091)	34.2%	4,115,835
26	WATER CUSTOMER SERVICE	3,325,548	3,208,852	2,406,645	2,433,702	27,057	75.8%	0
27	WATER DISTRIBUTION & MAINTENANCE	11,318,814	10,536,566	7,902,444	6,870,645	(1,031,799)	65.2%	893,703
28	WASTEWATER MAINTENANCE	12,336,977	12,738,063	9,553,573	6,390,379	(3,163,194)	50.2%	2,144,445
29	COLUMBIA CANAL WTP	6,464,601	6,843,828	5,132,886	4,126,287	(1,006,599)	60.3%	880,584
30	LAKE MURRAY WTP	6,152,232	6,584,739	4,938,569	3,974,409	(964,160)	60.4%	1,144,575
31	METRO WWTP	17,969,778	18,761,263	14,070,983	9,070,907	(5,000,076)	48.3%	5,041,393
32	WATER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%	0
33	SEWER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%	(1)
34	WATER SYSTEMS IMPROVEMENTS	2,123,577	2,166,914	1,625,192	1,422,305	(202,887)	65.6%	35,281
35	WASTEWATER SYSTEMS IMPROVEMENTS	1,513,747	1,571,482	1,178,620	940,924	(237,696)	59.9%	44,621
36	REAL ESTATE WATER	228,948	231,117	173,343	165,350	(7,993)	71.5%	3,927
37	REAL ESTATE WASTE	218,091	218,383	163,790	162,022	(1,768)	74.2%	1,014
38	WATER/SEWER IMPROVEMENTS	0	0	0	0	0	0.0%	0
39	<b>TOTAL DEPARTMENT</b>	<b>79,278,320</b>	<b>79,898,770</b>	<b>59,924,264</b>	<b>44,190,497</b>	<b>(15,733,767)</b>	<b>55.3%</b>	<b>15,164,785</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>								
41	DEBT SERVICE	29,008,192	29,006,859	21,755,199	14,555,082	(7,200,117)	50.2%	0
42	DEPRECIATION	0	0	0	0	0	0.0%	0
43	TUITION REIMBURSEMENT	35,000	35,000	26,250	3,500	(22,750)	10.0%	0
44	TECHNOLOGY CONTINGENCY	286,467	256,143	192,107	0	(192,107)	0.0%	0
45	EMPLOYEE PAY RAISES	0	1,000,000	750,002	0	(750,002)	0.0%	0
46	EMPLOYEE TRAINING	50,000	50,000	37,500	25,000	(12,500)	50.0%	25,000
47	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	103,500	78,500	58,875	78,500	19,625	100.0%	0
48	RESERVE	1,000,000	0	0	0	0	0.0%	0
49	ADMINISTRATIVE	0	0	0	0	0	0.0%	0
50	NON-DEPARTMENTAL BAD DEBT	750,000	631,000	473,251	5,321	(467,930)	0.8%	0
51	<b>TOTAL NON-DEPARTMENTAL</b>	<b>31,233,159</b>	<b>31,057,502</b>	<b>23,293,184</b>	<b>14,667,403</b>	<b>(8,625,781)</b>	<b>47.2%</b>	<b>25,000</b>
53	<b>TOTAL EXPENDITURES</b>	<b>110,511,479</b>	<b>110,956,272</b>	<b>83,217,448</b>	<b>58,857,900</b>	<b>(24,359,548)</b>	<b>53.0%</b>	<b>15,189,785</b>
<b>TRANSFERS OUT</b>								
56	TO GENERAL FUND	4,000,000	2,675,605	2,006,704	3,709,204	1,702,500	138.6%	
57	TO CAPITAL PROJECTS FUND	0	0	0	0	0	0.0%	
58	TO WATER/SEWER IMPROVEMENTS	12,736,981	19,092,216	14,319,162	0	(14,319,162)	0.0%	
59	TO RISK MANAGEMENT	500,000	500,000	375,000	375,000	0	75.0%	
60	TO GENERAL TORT	0	0	0	0	0	0.0%	
61	TO HEALTH INSURANCE	0	0	0	0	0	0.0%	
62	TO WORKER'S COMP	0	0	0	0	0	0.0%	
63	TO CENTRAL STORES	0	150,000	112,500	112,500	0	75.0%	
64	TO GEN ADM INFO TECH	454,733	454,733	341,050	341,050	0	75.0%	
65	TO PURCHASING	0	0	0	283,140	283,140	0.0%	
66	<b>TOTAL TRANSFERS OUT</b>	<b>17,691,714</b>	<b>22,872,554</b>	<b>17,154,416</b>	<b>4,820,894</b>	<b>(12,333,522)</b>	<b>21.1%</b>	
68	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>128,203,193</b>	<b>133,828,826</b>	<b>100,371,864</b>	<b>63,678,794</b>	<b>(36,693,070)</b>	<b>47.6%</b>	<b>15,189,785</b>
71	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(1)</b>	<b>(0)</b>	<b>7</b>	<b>53,672,138</b>			

City of Columbia  
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance  
As of 03/31/2016

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	% ANNUAL
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	CURRENT TO PRIOR	BUDGET
		FY 2014/15	FY 2015/16	THRU MAR 2015	THRU MAR 2016	VARIANCE	
<b>REVENUE</b>							
1	CHARGES FOR SERVICES	7,217,599	6,939,000	5,399,685	5,464,619	64,934	78.8%
2	FINES & FORFEITURES	3,550	15,000	3,550	0	(3,550)	0.0%
3	MISCELLANEOUS REVENUES	0	0	0	75,000	75,000	0.0%
4	INTEREST REVENUES	90,231	150,000	36,246	33,879	(2,367)	22.6%
5	RENTS & SALE OF PROPERTY	11,205	0	11,205	10,768	(437)	0.0%
6	INTERGOVERNMENTAL REVENUES	300,000	0	300,000	100,000	(200,000)	0.0%
7	<b>TOTAL REVENUE</b>	<b>7,622,585</b>	<b>7,104,000</b>	<b>5,750,686</b>	<b>5,684,266</b>	<b>(66,420)</b>	<b>80.0%</b>
<b>TRANSFERS IN</b>							
9	FROM GENERAL FUND	500,000	0	375,000	0	(375,000)	0.0%
10	<b>TOTAL TRANSFERS IN</b>	<b>500,000</b>	<b>0</b>	<b>375,000</b>	<b>0</b>	<b>(375,000)</b>	<b>0.0%</b>
12	<b>TOTAL STORMWATER REV &amp; TRF</b>	<b>8,122,585</b>	<b>7,104,000</b>	<b>6,125,686</b>	<b>5,684,266</b>	<b>(441,420)</b>	<b>80.0%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
15	STREETS:STORM DRAIN MAINTENANCE	1,455,346	2,257,499	1,203,519	1,061,564	(141,955)	47.0%
16	SOLID WASTE STREET SWEEPING	686,089	984,897	536,568	544,268	7,700	55.3%
17	STORM WATER:OPERATIONS	20,408	0	13,817	11,678	(2,139)	0.0%
18	STORM WATER:ENGINEERING	1,321,175	2,598,399	857,408	1,107,312	249,904	42.6%
19	REAL ESTATE STORM WATER	64,846	87,046	44,196	64,990	20,794	74.7%
20	STORM DRAIN MAINTENANCE	117,591	0	81,919	143,143	61,224	0.0%
21	PROPERTY ACQUISITION	0	0	0	462,723	462,723	0.0%
22	STORM DRAIN IMPROVEMENTS	152,488	0	0	0	0	0.0%
23	<b>TOTAL DEPARTMENT</b>	<b>3,817,943</b>	<b>5,927,841</b>	<b>2,737,427</b>	<b>3,395,678</b>	<b>658,251</b>	<b>57.3%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>							
25	DEPRECIATION	790,049	0	0	0	0	0.0%
26	EMPLOYEE PAY RAISES	0	100,000	0	0	0	0.0%
27	ADMINISTRATIVE	22,700	0	0	0	0	0.0%
28	BAD DEBT EXPENSE	(1,264)	0	0	0	0	0.0%
29	<b>TOTAL NON-DEPARTMENTAL</b>	<b>811,485</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
31	<b>TOTAL EXPENDITURES</b>	<b>4,629,428</b>	<b>6,027,841</b>	<b>2,737,427</b>	<b>3,395,678</b>	<b>658,251</b>	<b>56.3%</b>
<b>TRANSFERS OUT</b>							
34	TO STORM WATER IMPROVEMENTS	0	1,076,159	0	0	0	0.0%
35	TO GENERAL TORT	266	0	0	0	0	0.0%
36	TO HEALTH INSURANCE	40,887	0	0	0	0	0.0%
37	TO WORKER'S COMP	42,923	0	0	0	0	0.0%
38	TO CAPITAL PROJECT FUND	0	0	0	0	0	0.0%
39	<b>TOTAL TRANSFERS OUT</b>	<b>84,076</b>	<b>1,076,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
41	<b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>4,713,504</b>	<b>7,104,000</b>	<b>2,737,427</b>	<b>3,395,678</b>	<b>658,251</b>	<b>47.8%</b>
44	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>3,409,081</b>	<b>0</b>	<b>3,388,259</b>	<b>2,288,588</b>		

City of Columbia  
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance  
 As of 03/31/2016

		UNAUDITED						
		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU MAR 2016	ACTUAL CURRENT YEAR THRU MAR 2016	ACTUAL TO BUDGE VARIANCE THRU MAR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU MAR 2016
<b>REVENUE</b>								
1	CHARGES FOR SERVICES	6,939,000	6,939,000	5,204,263	5,464,619	260,356	78.8%	
2	FINES & FORFEITURES	0	15,000	11,250	0	(11,250)	0.0%	
3	MISCELLANEOUS REVENUES		0	0	75,000	75,000	0.0%	
4	INTEREST REVENUES	150,000	150,000	112,500	33,879	(78,621)	22.6%	
5	RENTS & SALE OF PROPERTY	0	0	0	10,768	10,768	0.0%	
6	INTERGOVERNMENTAL REVENUES				100,000	100,000	0.0%	
7	<b>TOTAL REVENUE</b>	<b>7,089,000</b>	<b>7,104,000</b>	<b>5,328,013</b>	<b>5,684,266</b>	<b>356,253</b>	<b>80.0%</b>	
<b>TRANSFERS IN</b>								
9	FROM GENERAL FUND	500,000	0	0	0	0	0.0%	
10	<b>TOTAL TRANSFERS IN</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
12	<b>TOTAL STORMWATER REV &amp; TRF</b>	<b>7,589,000</b>	<b>7,104,000</b>	<b>5,328,013</b>	<b>5,684,266</b>	<b>356,253</b>	<b>80.0%</b>	
<b>EXPENDITURES - DEPARTMENTS</b>								
15	STREETS:STORM DRAIN MAINTENANCE	2,316,700	2,257,499	1,693,132	1,061,564	(631,568)	47.0%	210,762
16	SOLID WASTE STREET SWEEPING	945,562	984,897	738,676	544,268	(194,408)	55.3%	27,271
17	STORM WATER:OPERATIONS	0	0	0	11,678	11,678	0.0%	
18	STORM WATER:ENGINEERING	1,803,048	2,598,399	1,948,803	1,107,312	(841,491)	42.6%	597,215
19	REAL ESTATE STORM WATER	86,915	87,046	65,286	64,990	(296)	74.7%	28
20	STORM DRAIN MAINTENANCE	0	0	0	143,143	143,143	0.0%	
21	PROPERTY ACQUISITION	0	0	0	462,723	462,723	0.0%	
22	STORM DRAIN IMPROVEMENTS	0	0	0	0	0	0.0%	436,137
23	<b>TOTAL DEPARTMENT</b>	<b>5,152,225</b>	<b>5,927,841</b>	<b>4,445,897</b>	<b>3,395,678</b>	<b>(1,050,219)</b>	<b>57.3%</b>	<b>1,271,413</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>								
25	DEPRECIATION	0	0	0	0	0	0.0%	0
26	EMPLOYEE PAY RAISES	44,000	100,000	75,000	0	(75,000)	0.0%	0
27	ADMINISTRATIVE	0	0	0	0	0	0.0%	0
28	BAD DEBT EXPENSE	0	0	0	0	0	0.0%	0
29	<b>TOTAL NON-DEPARTMENTAL</b>	<b>44,000</b>	<b>100,000</b>	<b>75,000</b>	<b>0</b>	<b>(75,000)</b>	<b>0.0%</b>	<b>0</b>
31	<b>TOTAL EXPENDITURES</b>	<b>5,196,225</b>	<b>6,027,841</b>	<b>4,520,897</b>	<b>3,395,678</b>	<b>(1,125,219)</b>	<b>56.3%</b>	<b>1,271,413</b>
<b>TRANSFERS OUT</b>								
34	TO STORM WATER IMPROVEMENTS	2,392,775	1,076,159	807,121	0	(807,121)	0.0%	0
35	TO GENERAL TORT		0	0	0	0	0.0%	0
36	TO HEALTH INSURANCE		0	0	0	0	0.0%	0
37	TO WORKER'S COMP		0	0	0	0	0.0%	0
38	TO CAPITAL PROJECT FUND	0	0	0	0	0	0.0%	0
39	<b>TOTAL TRANSFERS OUT</b>	<b>2,392,775</b>	<b>1,076,159</b>	<b>807,121</b>	<b>0</b>	<b>(807,121)</b>	<b>0.0%</b>	
41	<b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>7,589,000</b>	<b>7,104,000</b>	<b>5,328,018</b>	<b>3,395,678</b>	<b>(1,932,340)</b>	<b>47.8%</b>	<b>1,271,413</b>
44	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>(5)</b>	<b>2,288,588</b>			

City of Columbia  
 Bull Street Commons Summary - Revenue and Expenditures  
 As of 03/31/2016 Preliminary\Unaudited

Expenditures	Source	Amount
<b>FY' 16 Expenditures</b>		
McNair - Dev. Agreement	GF - Finance	18,016.04
<b>FY' 15 Expenditures</b>		
<b>Professional Services</b>		
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	34,582.05
McNair - Dev. Agreement	GF - Finance	12,937.98
<b>FY' 14 Expenditures</b>		
Brailsford & Dunlavey - FS\Dev\Lic. Agreement	GF - Finance Department	45,064.66
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	71,956.35
McNair - Dev. Agreement\Funding	GF - Legal Department	52,686.05
Tedder - Dev. Agreement	GF - Legal Department	33,810.98
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	29,610.90
McNair - Lic. Agreement\Funding	WS - Finance Department	43,044.56
McNair - Lic. Agreement\Funding	WS - Finance Department	77,362.50
Brailsford & Dunlavey - FS\Dev\Lic. Agreement	WS - Finance Department	13,445.09
<b>FY' 13 Expenditures</b>		
Tedder - Dev. Agreement	GF - Legal Department	22,380.07
<b>Total Columbia Common Expenditures</b>		454,897.23

City of Columbia  
Multi-Use Entertainment Venue  
As of 03/31/2016 Preliminary\Unaudited

Revenue	Source	Amount
Bond Proceeds Revenue	Bond	29,922,839.30
COI (Cost of Issuance)		
Reporting Agencies		(48,000.00)
Attorney's		(481,750.00)
Financial Advisor		(202,206.64)
Trustee/Registrar/Paying Agent		(6,150.00)
Printing Costs		(1,809.16)
Debt Service Reserve Fund Surety		(26,864.38)
Underwriter Loop Capital		(137,529.35)
Interest Earned		11,398.64
		<u>29,029,928.41</u>

Expenditures	Source	Amount	Encumbrances
<b>Professional Services</b>			
Populous Group LLC	Bond	2,091,173.14	366,589.50
F&ME Consultants	Bond	168,345.00	1,415.00
CCEB Venue Partners	Bond	23,831,950.00	1,918,703.00
S&ME Inc	Bond	8,980.00	
The State	Bond	265.66	58.34
Dennis Corporation	Bond	74,471.25	2,713.75
Kimley Horn and Associates	Bond	12,000.00	-
		<u>26,187,185.05</u>	<u>2,289,479.59</u>
<b>Total Multi-Use Entertainment Venue Expenses</b>			
<b>Bond Balance</b>		2,842,743.36	

Note: While the expenditure and encumbrance may exceed \$ 29M (City's obligation), the Venue Development Agreement legally obligates Hardball Capital to pay up to \$ 7M Towards the project

Bull Street Projects not funded by the Hospitality Bond

**As of 03/31/2016 Preliminary\Unaudited**

	<b>Budget</b>	<b>Funded</b>	<b>Expenditures</b>	<b>Encumbrances</b>	<b>Balance</b>
WM431501	2,000,000.00	2,000,000.00	994,989.97	1,005,010.03	-
SS730101	2,002,500.00	2,002,500.00	2,000,000.01	-	2,499.99
SD841001	2,002,500.00	2,002,500.00	2,000,000.00		2,500.00
CP220050	9,395,184.00	227,000.00	8,304,510.89	1,090,673.11	(9,168,184.00)
Total	15,400,184.00	6,232,000.00	13,299,500.87	2,095,683.14	(9,163,184.01)

**Project CP220050 will be funded under the reimbursement resolution.**

**Resolution 2015-077 Passed 08/18/2015**

City of Columbia, SC  
Fund 253 - Summary of Flood Expenditures  
July 1, 2015 Through March 31, 2016

Revenue						
Expedited PW Reimbursement			4,313,982.24			
Division Description	Paid Amount	Balance on Encumbrance	Total Paid and Encumbrance	Unfunded Percentage	Unfunded Amount	
2531201 FEMA-General Services	97,715.89	2,752.87	100,468.76	25.00%	25,117.19	
2531706 FEMA-Engineering Srvcs	32,776.89	2,271,553.01	2,304,329.90	25.00%	576,082.48	
2532301 FEMA - Fire - Admin	21,841.65	1,944.46	23,786.11	25.00%	5,946.53	
2532303 FEMA - Fire	19,734.59	38,492.36	58,226.95	25.00%	14,556.74	
2532403 FEMA - Police	36,633.70	280.49	36,914.19	25.00%	9,228.55	
2533201 FEMA-Streets GF	20,177.69	1,521.40	21,699.09	25.00%	5,424.77	
2533202 FEMA-Streets W&S	8,667.64	5,497.35	14,164.99	25.00%	3,541.25	
2533204 FEMA-Traffic Ops	14,640.50	36,717.84	51,358.34	25.00%	12,839.59	
2534202 FEMA-Engineering Storm Drain	162,355.50	576,289.50	738,645.00	25.00%	184,661.25	
2534203 FEMA-Storm Drain Maint	3,096.15	0.00	3,096.15	25.00%	774.04	
2534402 FEMA-Solid Waste	83,322.86	5,522.45	88,845.31	25.00%	22,211.33	
2535104 FEMA-Parks	89,668.00	17,461.34	107,129.34	25.00%	26,782.34	
2536203 FEMA-Water Maintenance	501,062.57	0.00	501,062.57	25.00%	125,265.64	
2536205 FEMA - Wastewater Maintenance	127,573.30	101,004.15	228,577.45	25.00%	57,144.36	
2536206 FEMA-Columbia Canal	312,606.91	1,386,983.62	1,699,590.53	25.00%	424,897.63	
2536207 FEMA-Lake Murray WTP	8,647.07	25.00	8,672.07	25.00%	2,168.02	
2536208 FEMA-Metro WWTP	118,977.46	212,196.62	331,174.08	25.00%	82,793.52	
2538701 FEMA- Admin	408,396.14	26,306.45	434,702.59	25.00%	108,675.65	
2538956 FEMA- Supplies	0.00	3,000.00	3,000.00	25.00%	750.00	
2538961 FEMA - Radio Repair	0.00	16,460.82	16,460.82	25.00%	4,115.21	
2538970 FEMA- Fleet	13,769.46	0.00	13,769.46	25.00%	3,442.37	
2539999 FEMA - CIP	5,203,471.40	25,000.00	5,228,471.40	25.00%	1,307,117.85	
<b>TOTAL</b>	<b>7,285,135.37</b>	<b>4,729,009.73</b>	<b>12,014,145.10</b>		<b>3,003,536.28</b>	