



CITY OF COLUMBIA
AGENDA MEMORANDUM

MEETING DATE: July 19, 2016

DEPARTMENT: Finance

FROM: *Jan Alonso, Finance Director*

SUBJECT: April 2016 Financial Report

PRESENTER: Ms. Jan Alonso, Finance Director

FINANCIAL IMPACT:

STRATEGIC GOALS: Improve Communication

ATTACHMENTS:

- April Council Report (PDF)

City of Columbia
 General Fund Summary - Revenue and Expenditures - Current to Prior Year Variance
 April 30, 2016

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU APR 2015	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	50,563,321	51,826,115	43,448,827	40,426,856	(3,021,971)	78.0%
2	LICENSES AND PERMITS	37,837,446	36,197,981	12,009,279	11,544,460	(464,819)	31.9%
3	FROM OTHER AGENCIES	13,788,976	13,086,467	11,356,814	11,934,170	577,356	91.2%
4	CURRENT SERVICE CHARGES	12,454,655	12,119,990	10,133,957	10,181,546	47,589	84.0%
5	FINES & FORFEITURES	1,033,384	1,102,000	1,009,845	784,455	(225,390)	71.2%
6	SPECIAL EVENTS	78,322	83,400	76,202	94,657	18,455	113.5%
7	MISCELLANEOUS REVENUE	60,179	36,000	49,579	62,864	13,285	174.6%
8	INTEREST ON INVESTMENT	146,658	75,000	14,860	45,075	30,215	60.1%
9	RENTS & SALE OF PROPERTY	463,663	290,000	374,436	230,039	(144,397)	79.3%
10	TOTAL REVENUE	116,426,604	114,816,953	78,473,799	75,304,122	(3,169,677)	65.6%
TRANSFERS IN							
12	FROM OTHER FUNDS	12,991			228		
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	2,140,953	2,500,000	359,047	83.3%
15	FROM GO BOND PROCEEDS	4,964,784	5,000,000	3,008,835	2,439,946	(568,889)	48.8%
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	5,225,000	4,121,338	(1,103,662)	83.3%
17	FROM PARKING FUND	0	500,000		416,667		83.3%
18	FROM HYDRO	500,000	0	500,000		(500,000)	
19	UN-APPROPRIATED SURPLUS		3,704,324				0.0%
20	TOTAL TRANSFERS IN	14,341,918	17,174,929	10,899,788	9,503,179	(1,396,609)	55.3%
22	TOTAL GEN FUND REV & TRF	130,768,522	131,991,882	89,373,587	84,807,301	(4,566,286)	64.3%
EXPENDITURES - DEPARTMENTS							
LEGISLATIVE - MAYOR & CITY COUNCIL							
26	COUNCIL	251,335	334,167	182,793	217,977	35,184	65.2%
27	MAYOR	445,113	460,235	366,675	349,109	(17,566)	75.9%
28	ADMINISTRATION - CITY MANAGER	435,349	494,521	345,996	405,090	59,094	81.9%
29	ADMINISTRATION - GOV'T AFFAIRS	446,070	458,207	362,966	372,850	9,884	81.4%
30	ADMINISTRATION - ACM OPERATION	386,810	373,923	312,913	295,297	(17,616)	79.0%
31	ADMINISTRATION - ACM-CFO	203,083	191,254	152,033	150,314	(1,719)	78.6%
32	ADMINISTRATION - SR. ASSISTANT CM	294,019	309,177	242,522	256,355	13,833	82.9%
33	HUMAN RESOURCES	902,493	998,051	725,061	805,928	80,867	80.8%
34	BUDGET & PROG MGMT OFFICE	307,875	357,293	252,656	238,065	(14,591)	66.6%
35	PUBLIC RELATIONS	560,996	615,691	411,895	452,803	40,908	73.5%
36	COUNCIL SUPPORT SERVICES	420,066	555,042	339,482	513,715	174,233	92.6%
37	LEGAL	1,687,261	1,904,067	1,284,788	1,557,000	272,212	81.8%
38	MUNICIPAL COURT	2,590,810	2,686,612	2,116,681	2,074,430	(42,251)	77.2%
39	FINANCE	1,779,283	1,878,235	1,442,196	1,452,312	10,116	77.3%
40	OFFICE OF BUSINESS OPPORTUNITIES	548,615	783,223	418,120	607,263	189,143	77.5%
41	COMMUNITY DEVELOPMENT	327,455	320,919	269,765	230,158	(39,607)	71.7%
42	DEVELOPMENT CORPORATIONS		1,390,025		1,158,353		83.3%
43	DEVELOPMENT SERVICES	3,485,413	3,640,790	2,599,213	2,567,184	(32,029)	70.5%
44	POLICE	34,819,390	37,619,860	28,086,984	29,985,037	1,898,053	79.7%
45	911 EMERGENCY COMMUNICATIONS	2,668,505	3,320,452	2,140,321	2,470,808	330,487	74.4%
46	FIRE	20,950,635	21,810,511	16,951,954	17,373,211	421,257	79.7%
47	PARKS & RECREATION	10,836,443	11,443,188	8,394,427	9,242,057	847,630	80.8%
48	PUBLIC WORKS	17,880,627	20,500,212	14,626,136	15,846,936	1,220,800	77.3%
49	GENERAL SRVCS/SUPPORT SERVICES	2,007,768	1,758,543	1,486,404	1,097,022	(389,382)	62.4%
50	INFORMATION TECHNOLOGY	3,222,902	3,648,999	2,374,007	3,167,624	793,617	86.8%
51	TOTAL DEPARTMENT	107,458,316	117,853,197	85,885,988	92,886,898	7,000,910	78.8%
EXPEND. - NON-DEPT. & MISC.							
53	COMMUNITY PROMOTION - AGENCIE	175,670	520,000	161,224	410,924	249,700	79.0%
54	SOLICITOR'S OFFICE	215,817	265,817	161,863	157,908	(3,955)	59.4%
55	HOMELESS SERVICES	843,550	1,045,583	643,419	744,820	101,401	71.2%
56	SPECIAL EMERGENCY RESERVE	0	0			0	
57	DETENTION CENTER PER DIEM	490,425	225,000	357,650	314,433	(43,217)	139.7%
58	ECONOMIC DEVELOPMENT - RESERVI	75,000	75,000	75,000		(75,000)	0.0%
59	NON-DEPARTMENTAL & MISC.	128,848	189,741	112,598	57,455	(55,143)	30.3%
60	OFFICE SPACE LEASE	500,369	505,000	361,508	367,152	5,644	72.7%
61	CAPITAL LEASE PAYMENT	445,525		267,315	980,154	712,839	
62	OTHER SERVICES AND CHARGES	4,969	0	(1,262)	(409)	853	
63	TOTAL NON-DEPARTMENTAL	2,880,173	2,826,141	2,139,315	3,032,437	893,122	107.3%
64	TOTAL EXPENDITURES	110,338,489	120,679,338	88,025,303	95,919,335	7,894,032	79.5%
TRANSFERS OUT							
67	TO INTERNAL SERVICE FUNDS	4,771,878	2,558,749	1,582,576	1,782,742	200,166	69.7%
68	TO SPECIAL REVENUES	82	0		74,381	74,381	
69	TO DEBT SERVICE	5,927,980	6,577,973	4,939,983	5,481,644	541,661	83.3%
70	TO GRANTS	1,302		119	1,618	1,499	
71	TO CAPITAL IMPROVEMENTS	6,166,637		5,443,069	2,282,928	(3,160,141)	
72	TO STORM WATER	500,000		416,667		(416,667)	
73	TO CAPITAL REPLACEMENTS	0	2,175,822			0	0.0%
74	TOTAL TRANSFERS OUT	17,367,879	11,312,544	12,382,414	9,623,313	(2,759,101)	85.1%
76	TOTAL GEN FUND EXPEND & TRF	127,706,368	131,991,882	100,407,717	105,542,648	5,134,931	80.0%
78	TOTAL SURPLUS (DEFICIT)	3,062,154	0	(11,034,130)	(20,735,347)		

City of Columbia
 General Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 April 30, 2016

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU APR 2016	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL TO BUDGET VARIANCE THRU APR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU APR 2016	
REVENUE								
1	GENERAL PROPERTY TAX	51,406,365	51,826,115	43,188,429	40,426,856	(2,761,573)	78.0%	
2	LICENSES AND PERMITS	30,732,426	36,197,981	30,164,985	11,544,460	(18,620,525)	31.9%	
3	FROM OTHER AGENCIES	12,690,828	13,086,467	10,905,389	11,934,170	1,028,781	91.2%	
4	CURRENT SERVICE CHARGES	12,091,624	12,119,990	10,099,991	10,181,546	81,555	84.0%	
5	FINES & FORFEITURES	1,310,000	1,102,000	918,334	784,455	(133,879)	71.2%	
6	SPECIAL EVENTS	137,300	83,400	69,500	94,657	25,157	113.5%	
7	MISCELLANEOUS REVENUE	77,000	36,000	30,000	62,864	32,864	174.6%	
8	INTEREST ON INVESTMENT	50,000	75,000	62,500	45,075	(17,425)	60.1%	
9	RENTS & SALE OF PROPERTY	264,404	290,000	241,667	230,039	(11,628)	79.3%	
10	TOTAL REVENUE	108,759,947	114,816,953	95,680,795	75,304,122	(20,376,673)	65.6%	
TRANSFERS IN								
12	FROM OTHER FUNDS	0	0		228			
13	FROM ACCOMMODATIONS TAX	25,000	25,000	20,833	25,000	4,167	100.0%	
14	FROM HOSPITALITY TAX	2,569,143	3,000,000	2,500,000	2,500,000	0	83.3%	
15	FROM GO BOND PROCEEDS	7,000,000	5,000,000	4,166,667	2,439,946	(1,726,721)	48.8%	
16	FROM WATER & SEWER OPERATING	6,270,000	4,945,605	4,121,338	4,121,338	1	83.3%	
17	FROM PARKING FUND	0	500,000	416,667	416,667	0	83.3%	
18	FROM HYDRO	500,000	0	0	0	0		
19	UN-APPROPRIATED SURPLUS	3,801,844	3,704,324	3,086,937	0	(3,086,937)	0.0%	
20	TOTAL TRANSFERS IN	20,165,987	17,174,929	14,312,441	9,503,179	(4,809,262)	55.3%	
22	TOTAL GEN FUND REV & TRF	128,925,934	131,991,882	109,993,236	84,807,301	(25,185,935)	64.3%	
EXPENDITURES - DEPARTMENTS								
25	LEGISLATIVE - MAYOR & CITY COUNCIL						-	
26	COUNCIL	327,952	334,167	278,473	217,977	(60,496)	65.2%	
27	MAYOR	416,647	460,235	383,531	349,109	(34,422)	75.9%	
28	ADMINISTRATION - CITY MANAGER	522,083	494,521	412,103	405,090	(7,013)	81.9%	
29	ADMINISTRATION - GOV'T AFFAIRS	452,766	458,207	381,840	372,850	(8,990)	81.4%	
30	ADMINISTRATION - ACM OPERATION	374,445	373,923	311,604	295,297	(16,307)	79.0%	
31	ADMINISTRATION - ACM-CFO	205,400	191,254	159,379	150,314	(9,065)	78.6%	
32	ADMINISTRATION - SR. ASSISTANT CM	312,507	309,177	257,649	256,355	(1,294)	82.9%	
33	HUMAN RESOURCES	980,446	998,051	831,708	805,928	(25,780)	80.8%	
34	BUDGET & PROG MGMT OFFICE	343,936	357,293	297,746	238,065	(59,681)	66.6%	
35	PUBLIC RELATIONS	573,171	615,691	513,077	452,803	(60,274)	73.5%	
36	COUNCIL SUPPORT SERVICES	421,247	555,042	462,535	513,715	51,180	92.6%	
37	LEGAL	2,059,960	1,904,067	1,586,724	1,557,000	(29,724)	81.8%	
38	MUNICIPAL COURT	2,722,116	2,686,612	2,238,839	2,074,430	(164,409)	77.2%	
39	FINANCE	1,912,136	1,878,235	1,565,198	1,452,312	(112,886)	77.3%	
40	OFFICE OF BUSINESS OPPORTUNITIES	558,553	873,223	652,690	607,263	(45,427)	77.5%	
41	COMMUNITY DEVELOPMENT	370,472	320,919	267,432	230,158	(37,274)	71.7%	
42	DEVELOPMENT CORPORATIONS		1,390,025	1,158,353	1,158,353	0	83.3%	
43	DEVELOPMENT SERVICES	3,788,788	3,640,790	3,033,995	2,567,184	(466,811)	70.5%	
44	POLICE	36,803,460	37,619,860	31,349,510	29,985,037	(1,364,473)	79.7%	
45	911 EMERGENCY COMMUNICATIONS	2,959,403	3,320,452	2,767,043	2,470,808	(296,235)	74.4%	
46	FIRE	21,188,013	21,810,511	18,175,440	17,373,211	(802,229)	79.7%	
47	PARKS & RECREATION	11,220,425	11,443,188	9,535,998	9,242,057	(293,941)	80.8%	
48	PUBLIC WORKS	19,588,976	20,500,212	17,083,542	15,846,936	(1,236,606)	77.3%	
49	GENERAL SRVCS/SUPPORT SERVICES	2,721,772	1,758,543	1,465,455	1,097,022	(368,433)	62.4%	
50	INFORMATION TECHNOLOGY	3,680,722	3,648,999	3,040,836	3,167,624	126,788	86.8%	
51	TOTAL DEPARTMENT	114,505,396	117,853,197	98,210,699	92,886,898	(5,323,801)	78.8%	
52	EXPEND. - NON-DEPT. & MISC.							
53	COMMUNITY PROMOTION - AGENCIE	270,670	520,000	433,333	410,924	(22,409)	79.0%	
54	SOLICITOR'S OFFICE	215,817	265,817	221,514	157,908	(63,606)	59.4%	
55	HOMELESS SERVICES	1,000,000	1,045,583	871,319	744,820	(126,499)	71.2%	
56	SPECIAL EMERGENCY RESERVE	108,473	0	0	0	0	-	
57	DETENTION CENTER PER DIEM	450,000	225,000	187,500	314,433	126,933	139.7%	
58	ECONOMIC DEVELOPMENT RESERVE	75,000	75,000	62,500	0	(62,500)	0.0%	
59	NON-DEPARTMENTAL & MISC.	231,000	189,741	158,118	57,455	(100,663)	30.3%	
60	OFFICE SPACE LEASE	505,000	505,000	420,833	367,152	(53,681)	72.7%	
61	CAPITAL LEASE PAYMENT			0	980,154	980,154	-	
62	OTHER SERVICES AND CHARGES	0	0	0	(409)	(409)	-	
63	TOTAL NON-DEPARTMENTAL	2,855,960	2,826,141	2,355,118	3,032,437	677,320	107.3%	
64	TOTAL EXPENDITURES	117,361,356	120,679,338	100,565,817	95,919,335	(4,646,482)	79.5%	
65	TRANSFERS OUT							
67	TO INTERNAL SERVICE FUNDS	1,868,285	2,558,749	2,132,291	1,782,742	(349,549)	69.7%	
68	TO SPECIAL REVENUES	0	0	0	74,381	74,381	-	
69	TO DEBT SERVICE	5,927,980	6,577,973	5,481,644	5,481,644	(0)	83.3%	
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	2,175,822	1,813,185	0	(1,813,185)	0.0%	
74	TOTAL TRANSFERS OUT	11,564,578	11,312,544	9,427,120	9,623,313	196,193	85.1%	
75								
76	TOTAL GEN FUND EXPEND & TRF	128,925,934	131,991,882	109,992,937	105,542,648	(4,450,289)	80.0%	
77								
78	TOTAL SURPLUS (DEFICIT)	0	0	299	(20,735,347)			

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures -Current to Prior Year Variance
 As of 04/30/2016

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU APR 2015	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	10,450,637	10,414,760	8,341,556	8,461,637	120,081	81.2%
2 INTEREST	4,907	0	2,987	2,475	(512)	0.0%
3 UNAPPROPRIATED SURPLUS	0	839,688	0	0	0	0.0%
4 TOTAL HOSP FUND REVENUE	10,455,544	11,254,448	8,344,543	8,464,112	119,569	75.2%
5						
EXPEND. - NON-DEPT & MISC.						
7 CITY COUNCIL LINE ITEM AG.	0	2,555,057	0	2,208,645	2,208,645	86.4%
8 HOSPITALITY TAX	6,308,175	3,078,844	5,124,442	2,341,916	(2,782,526)	76.1%
9 SPECIAL PROJECTS	0	25,000	0	0	0	0.0%
10 TOTAL NON-DEPARTMENTAL	6,308,175	5,658,901	5,124,442	4,550,561	(573,881)	80.4%
11 TOTAL EXPENDITURES	6,308,175	5,658,901	5,124,442	4,550,561	573,881	80.4%
TRANSFERS OUT						
13 TO GENERAL FUND	2,569,143	3,000,000	2,140,953	2,500,000	359,048	83.3%
14 TO DEBT SERVICE	2,642,567	2,595,547	2,202,139	2,162,956	(39,183)	83.3%
15 TOTAL TRANSFERS OUT	5,211,710	5,595,547	4,343,092	4,662,956	319,864	83.3%
16						
17 TOTAL HOSP FUND EXP & TRF	11,519,885	11,254,448	9,467,534	9,213,517	254,017	81.9%
18						
19						
20 TOTAL SURPLUS (DEFICIT)	(1,064,341)	-	(1,122,991)	(749,405)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 04/30/2016

UNAUDITED

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU APR 2016	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL TO BUDGET VARIANCE THRU APR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU APR 2016
REVENUE							
1 TAXES	10,081,994	10,414,760	8,678,967	8,461,637	(217,330)	81.2%	0
2 INTEREST	1,830,224	0	0	2,475	2,475	0.0%	0
3 UNAPPROPRIATED SURPLUS	0	839,688	699,740	0	(699,740)	0.0%	0
4 TOTAL HOSP FUND REVENUE	11,912,218	11,254,448	9,378,707	8,464,112	(914,595)	75.2%	-
5							
6 EXPEND. - NON-DEPT & MISC.							
7 CITY COUNCIL LINE ITEM AG.	0	2,555,057	2,129,214	2,208,645	0	86.4%	0
8 HOSPITALITY TAX	6,600,508	3,078,844	2,565,706	2,341,916	(223,790)	76.1%	0
9 SPECIAL PROJECTS	100,000	25,000	20,833	0	(20,833)	0.0%	0
10 TOTAL NON-DEPARTMENTAL	6,700,508	5,658,901	4,715,753	4,550,561	(244,623)	80.4%	0
11 TOTAL EXPENDITURES	6,700,508	5,658,901	4,715,753	4,550,561	165,192	80.4%	-
12 TRANSFERS OUT							
13 TO GENERAL FUND	2,569,143	3,000,000	2,500,000	2,500,000	0	83.3%	0
14 TO DEBT SERVICE	2,642,567	2,595,547	2,162,956	2,162,956	(0)	83.3%	0
15 TOTAL TRANSFERS OUT	5,211,710	5,595,547	4,662,956	4,662,956	(0)	83.3%	-
16							
17 TOTAL HOSP FUND EXP & TRF	11,912,218	11,254,448	9,378,709	9,213,517	165,192	81.9%	-
18							
19							
20 TOTAL SURPLUS (DEFICIT)	-	-	(2)	(749,405)			

City of Columbia
 Parking Summary - Revenue and Expenditures - Current to Prior Year Variance
 As of 04/30/16

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU APR 2015	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	5,167,608	5,009,650	4,230,565	4,281,535	50,970	85.5%
2	FINES & FORFEITURES	1,870,873	2,100,000	1,592,594	1,435,074	(157,520)	68.3%
3	MISCELLANEOUS REVENUE	239	0	0	201	201	0.0%
4	INTEREST ON INVESTMENT	77,005	60,000	33,508	39,221	5,713	65.4%
5	RENTS & SALE OF PROPERTY	110,490	104,850	91,028	91,643	615	87.4%
6	TOTAL REVENUE	7,226,215	7,274,500	5,947,695	5,847,674	(100,021)	80.4%
TRANSFERS IN							
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	TOTAL TRANSFERS IN	0	0	0	179,173	179,173	0.0%
10							
11	TOTAL PARKING REV & TRF	7,226,215	7,274,500	5,947,695	6,026,847	79,152	82.8%
12							
EXPENDITURES - DEPARTMENTS							
14	FINANCE	149,558	141,550	119,345	105,664	(13,681)	74.6%
15	PUBLIC WORKS	75,402	94,720	55,872	54,748	(1,124)	57.8%
16	PARKING OPERATIONS	1,251,954	1,306,628	1,002,974	1,064,050	61,076	81.4%
17	PARKING FACILITIES	1,656,316	1,501,962	1,236,669	1,423,798	187,129	94.8%
18	PARKING ADMINISTRATION	411,587	521,115	324,319	484,702	160,383	93.0%
19	TOTAL DEPARTMENT	3,544,817	3,565,975	2,739,179	3,132,962	393,783	87.9%
EXPEND. - NON-DEPART & MISC.							
21	DEBT SERVICE	2,416,330	2,811,413	2,130,932	1,470,460	(660,472)	52.3%
22	DEPRECIATION	1,505,756	0	0	0	0	0.0%
23	TUITION REIMBURSEMENT	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	TOTAL NON-DEPARTMENTAL	3,952,403	2,968,413	2,130,932	1,470,460	(660,472)	49.5%
29	TOTAL EXPENDITURES	7,497,220	6,534,388	4,870,111	4,603,422	(266,689)	70.4%
TRANSFERS OUT							
31	TO GENERAL FUND	0	500,000	0	416,667	0	83.3%
32	TO RISK MANAGEMENT	100,000	100,000	83,333	83,333	0	83.3%
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	115,462	116,760	1,298	83.3%
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	1,378	22,447	21,069	0.0%
37	TO GENERAL TORT	262	0	0	0	0	0.0%
38	TOTAL TRANSFERS OUT	322,585	740,112	200,173	639,207	22,368	86.37%
39							
40	TOTAL PARKING EXP & TRF	7,819,805	7,274,500	5,070,284	5,242,629	172,345	72.1%
41							
42	TOTAL SURPLUS (DEFICIT)	(593,590)	0	877,411	784,218		

City of Columbia
 Parking Summary - Revenue and Expenditures - Actual to Budget Variance
 As of 04/30/16

UNAUDITED

	BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU APR 2016	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL TO BUDGET VARIANCE THRU APR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU APR 2016	
REVENUE								
1	CURRENT SERVICE CHARGES	4,660,450	5,009,650	4,174,708	4,281,535	106,827	85.5%	0
2	FINES & FORFEITURES	2,100,000	2,100,000	1,750,000	1,435,074	(314,926)	68.3%	0
3	MISCELLANEOUS REVENUE	0	0	0	201	201	0.0%	0
4	INTEREST ON INVESTMENT	60,000	60,000	50,000	39,221	(10,779)	65.4%	0
5	RENTS & SALE OF PROPERTY	104,850	104,850	87,375	91,643	4,268	87.4%	0
6	TOTAL REVENUE	6,925,300	7,274,500	6,062,083	5,847,674	(214,409)	80.4%	0
7	TRANSFERS IN							
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	TOTAL TRANSFERS IN	0	0	0	179,173	179,173	0.0%	0
11	TOTAL PARKING REV & TRF	6,925,300	7,274,500	6,062,083	6,026,847	(35,236)	82.8%	0
13	EXPENDITURES - DEPARTMENTS							
14	FINANCE	181,815	141,550	117,960	105,664	(12,296)	74.6%	0
15	PUBLIC WORKS	96,388	94,720	78,937	54,748	(24,189)	57.8%	5,960
16	PARKING OPERATIONS	1,207,018	1,306,628	1,088,857	1,064,050	(24,807)	81.4%	5,456
17	PARKING FACILITIES	1,408,759	1,501,962	1,251,637	1,423,798	172,161	94.8%	514,097
18	PARKING ADMINISTRATION	405,539	521,115	434,263	484,702	50,439	93.0%	20,108
19	TOTAL DEPARTMENT	3,299,519	3,565,975	2,971,654	3,132,962	161,308	87.9%	545,621
20	EXPEND. - NON-DEPART & MISC.							
21	DEBT SERVICE	3,165,248	2,811,413	2,342,844	1,470,460	(872,384)	52.3%	0
22	DEPRECIATION	181,979	0	0	0	0	0.0%	0
23	TUITION REIMBURSEMENT	5,000	5,000	4,167	0	(4,167)	0.0%	0
24	EMPLOYEE PAY RAISES	0	142,000	118,333	0	(118,333)	0.0%	0
25	RESERVE	15,000	10,000	8,333	0	(8,333)	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	TOTAL NON-DEPARTMENTAL	3,367,227	2,968,413	2,473,677	1,470,460	(1,003,217)	49.5%	0
29	TOTAL EXPENDITURES	6,666,746	6,534,388	5,445,331	4,603,422	(841,909)	70.4%	545,621
30	TRANSFERS OUT							
31	TO GENERAL FUND	0	500,000	416,667	416,667	0	83.3%	0
32	TO RISK MANAGEMENT	100,000	100,000	83,333	83,333	0	83.3%	0
33	TO GENERAL ADMIN INFO TECH	138,554	140,112	116,760	116,760	0	83.3%	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	22,447	22,447	0.0%	0
37	TO GENERAL TORT	0	0	0	0	0	0.0%	0
38	TOTAL TRANSFERS OUT	258,554	740,112	616,760	639,207	22,447	86.4%	0
40	TOTAL PARKING EXP & TRF	6,925,300	7,274,500	6,062,091	5,242,629	(819,462)	72.1%	545,621
42	TOTAL SURPLUS (DEFICIT)	0	0	(8)	784,218			

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Current to Prior Year Variance
 As of 04/30/2016

UNAUDITED

	ACTUAL PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	ACTUAL PRIOR YEAR THRU APR 2015	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL CURRENT TO PRIOR VARIANCE	% ANNUAL BUDGET
REVENUE						
1	0	0	0	8,606,581	8,606,581	0.0%
2	119,159,647	132,380,145	96,940,864	118,455,894	21,515,030	89.5%
3	379,213	300,000	267,134	691,953	424,819	230.7%
4	20,298	10,000	17,634	53,053	35,419	530.5%
5	1,059,323	950,000	259,676	502,859	243,183	52.9%
6	(1,340,370)	140,000	244,826	164,792	(80,034)	117.7%
7	3,872,664	0	0	8,100	8,100	0.0%
8	123,150,775	133,780,145	97,730,134	128,483,232	30,753,098	96.0%
TRANSFERS IN						
10	1,295	0	0	1,450	1,450	0.0%
11	0	48,681	0	0	0	0.0%
12	1,295	48,681	0	1,450	1,450	3.0%
14	123,152,070	133,828,826	97,730,134	128,484,682	30,754,548	96.0%
EXPENDITURES - DEPARTMENTS						
17	3,660,935	6,344,644	2,868,164	3,365,392	497,228	53.0%
18	2,552,743	1,212,213	2,178,144	847,967	(1,330,177)	70.0%
19	546,364	619,719	431,275	476,714	45,439	76.9%
20	372,847	461,997	303,808	400,767	96,959	86.7%
21	918,256	1,477,031	1,038,332	637,864	(400,468)	43.2%
22	1,503,935	1,647,279	1,186,433	1,051,778	(134,655)	63.8%
23	415,703	483,363	295,992	310,890	14,898	64.3%
24	1,393,082	1,387,675	1,119,208	1,148,611	29,403	82.8%
25	1,161,210	3,443,642	879,460	1,319,129	439,669	38.3%
26	3,053,164	3,208,852	2,550,134	2,683,452	133,318	83.6%
27	9,158,960	10,536,566	8,132,439	7,583,039	(549,400)	72.0%
28	9,194,879	12,738,063	8,027,327	7,672,444	(354,883)	60.2%
29	5,188,552	6,843,828	3,948,524	4,557,902	609,378	66.6%
30	5,518,397	6,584,739	4,116,082	4,347,616	231,534	66.0%
31	12,994,033	18,761,263	10,166,147	10,418,986	252,839	55.5%
32	602,245	0	412,562	0	(412,562)	0.0%
33	50,144	0	27,695	0	(27,695)	0.0%
34	1,963,949	2,166,914	1,606,205	1,584,544	(21,661)	73.1%
35	1,008,371	1,571,482	807,095	1,039,558	232,463	66.2%
36	283,192	231,117	226,246	183,797	(42,449)	79.5%
37	162,384	218,383	127,353	178,668	51,315	81.8%
38	3,825,867	0	0	275,086	275,086	0.0%
39	65,529,212	79,938,770	50,448,625	50,084,204	(364,421)	62.7%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
41	10,972,349	29,006,859	16,318,275	16,105,100	(213,175)	55.5%
42	30,928,260	0	0	0	0	0.0%
43	7,438	35,000	6,438	3,500	(2,938)	10.0%
44	524,649	256,143	0	0	0	0.0%
45	0	1,000,000	0	0	0	0.0%
46	50,000	50,000	50,000	50,000	0	100.0%
47	103,500	78,500	103,500	78,500	(25,000)	100.0%
48	0	0	0	0	0	0.0%
49	296,327	0	0	0	0	0.0%
50	1,417,512	631,000	15,752	5,321	(10,431)	0.8%
51	44,300,035	31,057,502	16,493,965	16,242,421	(251,544)	52.3%
53	109,829,247	110,996,272	66,942,590	66,326,625	(615,965)	59.8%
TRANSFERS OUT						
56	6,270,000	2,675,605	5,225,000	4,121,338	(1,103,662)	154.0%
57	137,480	0	12,480	0	(12,480)	0.0%
58	0	19,052,216	0	0	0	0.0%
59	500,000	500,000	416,667	416,667	0	83.3%
60	3,525	0	0	0	0	0.0%
61	541,401	0	0	0	0	0.0%
62	568,359	0	0	0	0	0.0%
63	0	150,000	0	125,000	125,000	83.3%
64	454,733	454,733	378,944	378,944	0	83.3%
65	355,874	0	290,655	308,746	18,091	0.0%
66	8,831,372	22,832,554	6,323,746	5,350,695	(973,051)	23.4%
68	118,660,619	133,828,826	73,266,336	71,677,320	(1,589,016)	53.6%
71	4,491,451	(0)	24,463,798	56,807,362		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 04/30/2016

		UNAUDITED					
		BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL TO BUDGET	OPEN
		PRIOR YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	ENCUMBRANCES
		FY 2014/15	FY 2015/16	THRU APR 2016	THRU APR 2016	THRU APR 2016	THRU APR 2016
						% ANNUAL	
						BUDGET	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	0	0	0	8,606,581	8,606,581	0.0%
2	CHARGES FOR SERVICES	125,928,595	132,380,145	110,316,787	118,455,894	8,139,107	89.5%
3	FINES & FORFEITURES	300,000	300,000	250,000	691,953	441,953	230.7%
4	MISCELLANEOUS REVENUE	10,000	10,000	8,333	53,053	44,720	530.5%
5	INTEREST REVENUES	1,206,500	950,000	791,667	502,859	(288,808)	52.9%
6	RENTS & SALE OF PROPERTY	140,000	140,000	116,667	164,792	48,125	117.7%
7	CONTRIBUTIONS	0	0	0	8,100	8,100	0.0%
8	TOTAL REVENUE	127,585,095	133,780,145	111,483,454	128,483,232	16,999,778	96.0%
TRANSFERS IN							
10	FROM OTHER FUNDS	0	0	0	1,450	1,450	0.0%
11	UNAPPROPRIATED SURPLUS	618,097	48,681	40,567	0	(40,567)	0.0%
12	TOTAL TRANSFERS IN	618,097	48,681	40,567	1,450	(39,117)	3.0%
14	TOTAL WATER/SEWER REV & TRF	128,203,192	133,828,826	111,524,021	128,484,682	16,960,661	96.0%
EXPENDITURES - DEPARTMENTS							
17	FINANCE	6,444,339	6,344,644	5,287,208	3,365,392	(1,921,816)	53.0%
18	ECONOMIC & COMM DEV	2,811,011	1,212,213	1,010,177	847,967	(162,210)	70.0%
19	POLICE	659,258	619,719	516,434	476,714	(39,720)	76.9%
20	FIRE	472,442	461,997	384,999	400,767	15,768	86.7%
21	PUBLIC WORKS	1,677,136	1,477,031	1,230,860	637,864	(592,996)	43.2%
22	GENERAL SRVCS/SUPPORT SERVICES	1,945,672	1,647,279	1,372,731	1,051,778	(320,953)	63.8%
23	INFORMATION TECHNOLOGY	503,293	483,363	402,804	310,890	(91,914)	64.3%
24	ENGINEERING:ADMINISTRATION	1,387,677	1,387,675	1,156,397	1,148,611	(7,786)	82.8%
25	ENGINEERING:GENERAL SERVICES	1,725,179	3,443,642	2,869,705	1,319,129	(1,550,576)	38.3%
26	WATER CUSTOMER SERVICE	3,325,548	3,208,852	2,674,041	2,683,452	9,411	83.6%
27	WATER DISTRIBUTION & MAINTENANCE	11,318,814	10,536,566	8,780,472	7,583,039	(1,197,433)	72.0%
28	WASTEWATER MAINTENANCE	12,336,977	12,738,063	10,615,056	7,672,444	(2,942,612)	60.2%
29	COLUMBIA CANAL WTP	6,464,601	6,843,828	5,703,193	4,557,902	(1,145,291)	66.6%
30	LAKE MURRAY WTP	6,152,232	6,584,739	5,487,287	4,347,616	(1,139,671)	66.0%
31	METRO WWTP	17,969,778	18,761,263	15,634,387	10,418,986	(5,215,401)	55.5%
32	WATER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%
33	SEWER MAINTENANCE PROJECTS	0	0	0	0	0	0.0%
34	WATER SYSTEMS IMPROVEMENTS	2,123,577	2,166,914	1,805,764	1,584,544	(221,220)	73.1%
35	WASTEWATER SYSTEMS IMPROVEMENTS	1,513,747	1,571,482	1,309,569	1,039,558	(270,011)	66.2%
36	REAL ESTATE WATER	228,948	231,117	192,597	183,797	(8,800)	79.5%
37	REAL ESTATE WASTE	218,091	218,383	181,987	178,668	(3,319)	81.8%
38	WATER/SEWER IMPROVEMENTS	0	0	0	275,086	275,086	0.0%
39	TOTAL DEPARTMENT	79,278,320	79,938,770	66,615,668	50,084,204	(16,531,464)	62.7%
40	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
41	DEBT SERVICE	29,008,192	29,006,859	24,172,383	16,105,100	(8,067,283)	55.5%
42	DEPRECIATION	0	0	0	0	0	0.0%
43	TUITION REIMBURSEMENT	35,000	35,000	29,167	3,500	(25,667)	10.0%
44	TECHNOLOGY CONTINGENCY	286,467	256,143	213,452	0	(213,452)	0.0%
45	EMPLOYEE PAY RAISES	0	1,000,000	833,333		(833,333)	0.0%
46	EMPLOYEE TRAINING	50,000	50,000	41,667	50,000	8,333	100.0%
47	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	103,500	78,500	65,417	78,500	13,083	100.0%
48	RESERVE	1,000,000	0	0	0	0	0.0%
49	ADMINISTRATIVE	0	0	0	0	0	0.0%
50	NON-DEPARTMENTAL BAD DEBT	750,000	631,000	525,833	5,321	(520,512)	0.8%
51	TOTAL NON-DEPARTMENTAL	31,233,159	31,057,502	25,881,252	16,242,421	(9,638,831)	52.3%
53	TOTAL EXPENDITURES	110,511,479	110,996,272	92,496,920	66,326,625	(26,170,295)	59.8%
TRANSFERS OUT							
56	TO GENERAL FUND	4,000,000	2,675,605	2,229,671	4,121,338	1,891,667	154.0%
57	TO CAPITAL PROJECTS FUND	0	0	0	0	0	0.0%
58	TO WATER/SEWER IMPROVEMENTS	12,736,981	19,052,216	15,876,847	0	(15,876,847)	0.0%
59	TO RISK MANAGEMENT	500,000	500,000	416,667	416,667	0	83.3%
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	125,000	125,000	0	83.3%
64	TO GEN ADM INFO TECH	454,733	454,733	378,944	378,944	(0)	83.3%
65	TO PURCHASING	0	0	0	308,746	308,746	0.0%
66	TOTAL TRANSFERS OUT	17,691,714	22,832,554	19,027,129	5,350,695	(13,676,434)	23.4%
68	TOTAL WATER/SEWER EXP & TRF	128,203,193	133,828,826	111,524,049	71,677,320	(39,846,729)	53.6%
70	TOTAL SURPLUS (DEFICIT)	(1)	(0)	(28)	56,807,362		

City of Columbia
Stormwater Summary - Revenue & Expenditures - Current to Prior Year Variance
As of 04/30/2016

		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 APR 2015	THRU APR 2016	VARIANCE	
REVENUE							
1	CHARGES FOR SERVICES	7,217,599	6,939,000	5,994,541	6,082,995	88,454	87.7%
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	21,061	33,879	12,818	22.6%
5	RENTS & SALE OF PROPERTY	11,205	0	11,205	12,763	1,558	0.0%
6	INTERGOVERNMENTAL REVENUES	300,000	0	300,000	100,000	(200,000)	0.0%
7	TOTAL REVENUE	7,622,585	7,104,000	6,330,357	6,304,637	(25,720)	88.7%
8	TRANSFERS IN						
9	FROM GENERAL FUND	500,000	0	416,667	0	(416,667)	0.0%
10	TOTAL TRANSFERS IN	500,000	0	416,667	0	(416,667)	0.0%
11							
12	TOTAL STORMWATER REV & TRF	8,122,585	7,104,000	6,747,024	6,304,637	(442,387)	88.7%
13							
14	EXPENDITURES - DEPARTMENTS						
15	STREETS:STORM DRAIN MAINTENANCE	1,455,346	2,257,499	1,309,618	1,165,454	(144,164)	51.6%
16	SOLID WASTE STREET SWEEPING	686,089	984,897	591,869	601,846	9,977	61.1%
17	STORM WATER:OPERATIONS	20,408	0	15,930	11,678	(4,252)	0.0%
18	STORM WATER:ENGINEERING	1,321,175	2,598,399	955,671	1,248,284	292,613	48.0%
19	REAL ESTATE STORM WATER	64,846	87,046	50,567	71,430	20,863	82.1%
20	STORM DRAIN MAINTENANCE	117,591	0	95,535	143,143	47,608	0.0%
21	PROPERTY ACQUISITION	0	0	0	465,607	465,607	0.0%
22	STORM DRAIN IMPROVEMENTS	152,488	0	0	0	0	0.0%
23	TOTAL DEPARTMENT	3,817,943	5,927,841	3,019,190	3,707,442	688,252	62.5%
24	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
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	TOTAL NON-DEPARTMENTAL	811,485	100,000	0	0	0	0.0%
30							
31	TOTAL EXPENDITURES	4,629,428	6,027,841	3,019,190	3,707,442	688,252	61.5%
32							
33	TRANSFERS OUT						
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	TOTAL TRANSFERS OUT	84,076	1,076,159	0	0	0	0.0%
40							
41	TOTAL STORMWATER EXP & TRF	4,713,504	7,104,000	3,019,190	3,707,442	688,252	52.2%
42							
43							
44	TOTAL SURPLUS (DEFICIT)	3,409,081	0	3,727,834	2,597,195		

City of Columbia
 Stormwater Summary - Revenue & Expenditures - Actual to Budget Variance
 As of 04/30/2016

		UNAUDITED						
		BUDGET PRIOR YEAR FY 2014/15	BUDGET CURRENT YEAR FY 2015/16	BUDGET CURRENT YEAR THRU APR 2016	ACTUAL CURRENT YEAR THRU APR 2016	ACTUAL TO BUDGE VARIANCE THRU APR 2016	% ANNUAL BUDGET	OPEN ENCUMBRANCES THRU APR 2016
REVENUE								
1	CHARGES FOR SERVICES	6,939,000	6,939,000	5,782,500	6,082,995	300,495	87.7%	
2	FINES & FORFEITURES	0	15,000	12,500	0	(12,500)	0.0%	
3	MISCELLANEOUS REVENUES		0	0	75,000	75,000	0.0%	
4	INTEREST REVENUES	150,000	150,000	125,000	33,879	(91,121)	22.6%	
5	RENTS & SALE OF PROPERTY	0	0	0	12,763	12,763	0.0%	
6	INTERGOVERNMENTAL REVENUES				100,000	100,000	0.0%	
7	TOTAL REVENUE	7,089,000	7,104,000	5,920,000	6,304,637	384,637	88.7%	
TRANSFERS IN								
9	FROM GENERAL FUND	500,000	0	0	0	0	0.0%	
10	TOTAL TRANSFERS IN	500,000	0	0	0	0	0.0%	
12	TOTAL STORMWATER REV & TRF	7,589,000	7,104,000	5,920,000	6,304,637	384,637	88.7%	
EXPENDITURES - DEPARTMENTS								
15	STREETS:STORM DRAIN MAINTENANCE	2,316,700	2,257,499	1,881,251	1,165,454	(715,797)	51.6%	194,211
16	SOLID WASTE STREET SWEEPING	945,562	984,897	820,750	601,846	(218,904)	61.1%	28,497
17	STORM WATER:OPERATIONS	0	0	0	11,678	11,678	0.0%	
18	STORM WATER:ENGINEERING	1,803,048	2,598,399	2,165,333	1,248,284	(917,049)	48.0%	527,041
19	REAL ESTATE STORM WATER	86,915	87,046	72,539	71,430	(1,109)	82.1%	85
20	STORM DRAIN MAINTENANCE	0	0	0	143,143	143,143	0.0%	
21	PROPERTY ACQUISITION	0	0	0	465,607	465,607	0.0%	
22	STORM DRAIN IMPROVEMENTS	0	0	0	0	0	0.0%	436,137
23	TOTAL DEPARTMENT	5,152,225	5,927,841	4,939,873	3,707,442	(1,232,431)	62.5%	1,185,972
EXPENDITURES - NON-DEPARTMENTAL & MISC.								
25	DEPRECIATION	0	0	0	0	0	0.0%	0
26	EMPLOYEE PAY RAISES	44,000	100,000	83,333	0	(83,333)	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	TOTAL NON-DEPARTMENTAL	44,000	100,000	83,333	0	(83,333)	0.0%	0
31	TOTAL EXPENDITURES	5,196,225	6,027,841	5,023,206	3,707,442	(1,315,764)	61.5%	1,185,972
TRANSFERS OUT								
34	TO STORM WATER IMPROVEMENTS	2,392,775	1,076,159	896,799	0	(896,799)	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	TOTAL TRANSFERS OUT	2,392,775	1,076,159	896,799	0	(896,799)	0.0%	
41	TOTAL STORMWATER EXP & TRF	7,589,000	7,104,000	5,920,005	3,707,442	(2,212,563)	52.2%	1,185,972
44	TOTAL SURPLUS (DEFICIT)	0	0	(5)	2,597,195			

City of Columbia
 Bull Street Commons Summary - Revenue and Expenditures
 As of 04/30/2016 Preliminary\Unaudited

Expenditures	Source	Amount
FY' 16 Expenditures		
McNair - Dev. Agreement	GF - Finance	18,016.04
McNair - Dev. Agreement	GF - Finance	10,315.00
FY' 15 Expenditures		
Professional Services		
Faegre Baker Daniels - Dev.\Lic. Agreement	GF - Legal Department	34,582.05
McNair - Dev. Agreement	GF - Finance	12,937.98
FY' 14 Expenditures		
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
FY' 13 Expenditures		
Tedder - Dev. Agreement	GF - Legal Department	22,380.07
Total Columbia Common Expenditures		465,212.23

City of Columbia
Multi-Use Entertainment Venue
As of 04/30/2016 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		11,444.61
		<u>29,029,974.38</u>

Expenditures	Source	Amount	Encumbrances
Professional Services			
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>
Total Multi-Use Entertainment Venue Expenses			
Bond Balance		2,842,789.33	

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 and Unaudited

	Budget	Funded	Expenditures	Encumbrances	Balance
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 April 30, 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 Srvc	404,849.01	2,475,480.89	2,880,329.90	25.00%	720,082.48	
2532301 FEMA - Fire - Admin	31,893.75	1,944.52	33,838.27	25.00%	8,459.57	
2532303 FEMA - Fire	29,884.23	18,410.59	48,294.82	25.00%	12,073.71	
2532403 FEMA - Police	38,478.44	280.49	38,758.93	25.00%	9,689.73	
2533201 FEMA-Streets GF	20,933.26	835.94	21,769.20	25.00%	5,442.30	
2533202 FEMA-Streets W&S	10,499.44	5,200.29	15,699.73	25.00%	3,924.93	
2533204 FEMA-Traffic Ops	51,102.58	93.76	51,196.34	25.00%	12,799.09	
2534202 FEMA-Engineering Storm Drain	185,980.50	552,664.50	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	0.00	83,322.86	25.00%	20,830.72	
2535104 FEMA-Parks	99,168.00	7,961.34	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	174,078.99	167,354.87	341,433.86	25.00%	85,358.47	
2536206 FEMA-Columbia Canal	577,056.95	1,389,743.15	1,966,800.10	25.00%	491,700.03	
2536207 FEMA-Lake Murray WTP	8,647.07	25.00	8,672.07	25.00%	2,168.02	
2536208 FEMA-Metro WWTP	140,167.31	271,824.46	411,991.77	25.00%	102,997.94	
2538701 FEMA- Admin	408,396.14	26,471.93	434,868.07	25.00%	108,717.02	
2538956 FEMA- Supplies	0.00	1,465.26	1,465.26	25.00%	366.32	
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	
TOTAL	8,083,574.00	4,963,970.68	13,047,544.68		3,261,886.17	