




city of
Columbia
General Fund
(Unaudited)

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**


	<u>2020</u>	<u>2019</u>
REVENUES:		
General property taxes	\$8,947,930	\$8,546,077
Sales tax	23,668,382	23,184,765
Other local taxes	10,418,850	11,113,026
Licenses and permits	1,002,066	1,087,577
Fines	802,706	1,266,756
Fees and service charges	2,384,529	2,378,121
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,784,702	16,888,798
General and Administrative Charges	5,075,091	5,774,864
Revenue from other governmental units	4,377,413	3,429,636
Investment revenue	877,266	1,769,561
Miscellaneous	1,651,090	1,199,406
	<u>75,990,025</u>	<u>76,638,587</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Policy development and administration	8,982,535	9,591,791
Public safety	45,753,290	42,875,477
Transportation	9,814,659	11,349,668
Health and environment	10,484,214	9,933,948
Personal development	7,472,932	8,037,771
Miscellaneous nonprogrammed activities	366,194	383,621
Debt Service		
Principal	-	-
Interest	-	-
	<u>82,873,824</u>	<u>82,172,276</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,883,799)</u>	<u>(5,533,689)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,292,111	8,982,431
Operating transfers to other funds	(1,898,027)	(2,169,091)
Lease proceeds	-	-
	<u>6,394,084</u>	<u>6,813,340</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(489,715)	1,279,651
FUND BALANCE, BEGINNING OF YEAR	<u>39,574,803</u>	<u>38,295,152</u>
FUND BALANCE, END OF YEAR	<u>\$39,085,088</u>	<u>\$39,574,803</u>



city of
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**Unaudited Budget to Actual Report
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)**


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$7,523,973	\$7,616,724	(\$92,751)	\$7,125,262
Individual personal property	1,348,189	1,214,331	133,858	1,356,646
Railroad and utility	30,741	26,545	4,196	30,741
Financial institutions	17,435	35,776	(18,341)	17,436
Total	8,920,338	8,893,376	26,962	8,530,085
Penalties and interest	36,852	54,554	(17,702)	15,992
Total General Property Taxes	8,957,190	8,947,930	9,260	8,546,077
SALES TAX	22,629,922	23,668,382	(1,038,460)	23,184,765
OTHER LOCAL TAXES:				
Gasoline tax	2,937,565	2,766,311	171,254	2,934,503
Cigarette tax	326,860	423,248	(96,388)	426,647
Motor vehicle tax	1,394,389	1,499,082	(104,693)	1,461,028
Utilities tax:				
Telephone	2,311,326	1,966,839	344,487	2,254,194
Natural gas	2,328,616	2,244,234	84,382	2,530,838
Cable franchise fees	288,489	206,678	81,811	224,335
Electric	1,178,415	1,312,458	(134,043)	1,281,481
Total Other Local Taxes	10,765,660	10,418,850	346,810	11,113,026
LICENSES AND PERMITS:				
Business licenses	852,200	778,387	73,813	835,629
Alcoholic beverages	198,800	171,606	27,194	207,490
Animal licenses	44,500	52,073	(7,573)	44,458
Total Licenses and Permits	1,095,500	1,002,066	93,434	1,087,577
FINES:				
Corporation court fines	470,000	443,872	26,128	522,559
Uniform ticket fines	200,000	51,144	148,856	139,251
Meter fines	616,690	307,390	309,300	602,946
Alarm violations	400	300	100	2,000
Total Fines	1,287,090	802,706	484,384	1,266,756
FEES AND SERVICE CHARGES:				
Construction inspection	2,013,431	1,356,922	656,509	1,272,085
Street maintenance	-	-	-	5,197
Right of way	86,200	90,475	(4,275)	87,953
Animal control fees	16,950	20,193	(3,243)	15,831
Health fees	911,505	733,542	177,963	820,293
Miscellaneous	144,800	183,397	(38,597)	176,762
Total Fees and Service Charges	3,172,886	2,384,529	788,357	2,378,121



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**Unaudited Budget to Actual Report
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)**


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,685,522	\$12,123,603	\$561,919	\$12,216,926
Water	4,989,060	4,661,099	327,961	4,671,872
Total	17,674,582	16,784,702	889,880	16,888,798
General and Administrative Charges	5,075,091	5,075,091	-	5,774,864
Total Intragovernmental Revenue	22,749,673	21,859,793	889,880	22,663,662
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	-	-	-	-
Non-Motorized Grant	-	-	-	-
Fire	191,530	119,649	71,881	-
Total	191,530	119,649	71,881	-
State Grants:				
Disaster Preparedness	-	-	-	-
Missouri Department of Transportation –				
Highway	222,386	85,396	136,990	80,942
Emergency Shelter	-	-	-	854,037
Health, General	2,596,953	1,320,390	1,276,563	-
Health-Women-Infants and Children	412,952	505,329	(92,377)	493,370
Joint Communications	-	-	-	-
Police Department	458,823	449,830	8,993	415,370
Historic Preservation	25,000	8,758	16,242	5,976
Cultural Affairs	12,000	5,825	6,175	14,096
Parks and Recreation	-	6,779	(6,779)	20,867
Homelessness Prevention Grant	-	-	-	-
Sustainability	31,000	62,000	(31,000)	31,000
Public Works	10,000	12,870	(2,870)	-
Federal funds	-	10,452	(10,452)	-
Total	3,769,114	2,467,629	1,301,485	1,915,658
Boone County:				
Health Department	1,532,907	1,572,417	(39,510)	1,302,652
Disaster Preparedness	-	-	-	-
Joint Communications	-	-	-	-
Animal Control	236,640	217,718	18,922	211,326
Social Services	-	-	-	-
Total	1,769,547	1,790,135	(20,588)	1,513,978
Total Revenue From Other Governmental Units	5,730,191	4,377,413	1,352,778	3,429,636



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**Unaudited Budget to Actual Report
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)**


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
INVESTMENT REVENUE	1,176,161	877,266	298,895	1,769,561
MISCELLANEOUS REVENUE:				
Property sales	18,000	20,909	(2,909)	63,918
Photocopies	2,000	110	1,890	-
REDI	-	-	-	-
Other	1,144,063	1,630,071	(486,008)	1,135,488
Total Miscellaneous Revenue	1,164,063	1,651,090	(487,027)	1,199,406
TOTAL REVENUES	78,728,336	75,990,025	2,738,311	76,638,587
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	12,856	12,856	-	1,179
Electric Fund	172,893	172,893	-	136,384
Convention Visitors Bureau	2,000	2,000	-	188,383
Community Development	30,768	25,679	5,089	38,579
Solid Waste	234,551	202,301	32,250	217,951
Fleet Fund	2,295	2,295	-	2,295
Public Transportation	2,295	2,295	-	2,295
Transportation Sales Tax Fund	5,845,105	5,401,105	444,000	6,297,974
Capital Projects Fund	43,210	43,210	-	47,192
Sewer Utility	7,815	7,815	-	-
Storm Water	137,685	137,685	-	114,748
Parking Utility	176,736	176,736	-	23,565
Trans Load	-	-	-	-
Debt Service 2006B SO Bonds	-	-	-	-
Utility Accounts & Billing	23,500	23,500	-	23,310
Park Sales Tax	1,862,543	1,432,359	430,184	1,785,218
Contributions Fund	20,212	20,212	-	73,358
Operating Transfers	18,650	12,600	6,050	-
Airport Fund	616,570	616,570	-	30,000
Total operating transfers from other funds	9,209,684	8,292,111	917,573	8,982,431
Lease Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES	9,209,684	8,292,111	917,573	8,982,431
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$87,938,020</u>	<u>\$84,282,136</u>	<u>\$3,655,884</u>	<u>\$85,621,018</u>



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Unaudited Detail Schedule of Expenditures and Other Financing Uses
Budget to Actual
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$55,140	\$55,140	\$0	\$54,108
Materials and supplies	44,254	13,504	30,750	23,449
Travel and training	34,120	11,780	22,340	22,048
Intragovernmental	49,524	45,246	4,278	47,697
Utilities, services, and miscellaneous	181,330	71,751	109,579	82,517
Total City Council	<u>364,368</u>	<u>197,421</u>	<u>166,947</u>	<u>229,819</u>
City Clerk:				
Personal services	298,205	260,384	37,821	288,046
Materials and supplies	4,379	519	3,860	862
Travel and training	1,319	-	1,319	-
Intragovernmental	25,887	23,808	2,079	31,050
Utilities, services, and miscellaneous	7,686	2,834	4,852	2,967
Total City Clerk	<u>337,476</u>	<u>287,545</u>	<u>49,931</u>	<u>322,925</u>
City Manager:				
Personal services	937,885	758,053	179,832	907,949
Materials and supplies	49,450	16,641	32,809	22,969
Travel and training	40,050	12,202	27,848	13,211
Intragovernmental	172,639	156,338	16,301	180,772
Utilities, services, and miscellaneous	350,761	267,827	82,934	211,626
Capital additions	-	-	-	-
Total City Manager	<u>1,550,785</u>	<u>1,211,061</u>	<u>339,724</u>	<u>1,336,527</u>
Office of Sustainability:				
Personal services	381,135	371,166	9,969	368,442
Materials and supplies	34,502	4,864	29,638	26,719
Travel and training	9,026	4,986	4,040	6,827
Intragovernmental	27,001	25,147	1,854	12,628
Utilities, services, and miscellaneous	37,216	11,273	25,943	53,875
Capital additions	-	-	-	-
Total Office of Sustainability	<u>488,880</u>	<u>417,436</u>	<u>71,444</u>	<u>468,491</u>
Election:				
Utilities, services, and miscellaneous	118,660	32,733	85,927	79,337
Total General Government	<u>2,860,169</u>	<u>2,146,196</u>	<u>713,973</u>	<u>2,437,099</u>
Financial Services:				
Personal services	3,718,983	3,461,229	257,754	3,374,704
Materials and supplies	103,313	62,451	40,862	137,413
Travel and training	57,138	12,628	44,510	26,040
Intragovernmental	545,796	483,336	62,460	582,100
Utilities, services, and miscellaneous	345,688	250,501	95,187	367,682
Capital additions	-	-	-	-
Total Financial Services	<u>4,770,918</u>	<u>4,270,145</u>	<u>500,773</u>	<u>4,487,939</u>
Human Resources:				
Personal services	781,022	747,608	33,414	731,432
Materials and supplies	30,315	19,115	11,200	30,246
Travel and training	17,407	11,180	6,227	6,728
Intragovernmental	165,809	148,359	17,450	157,716
Utilities, services, and miscellaneous	263,181	158,213	104,968	215,594
Total Human Resources	<u>1,257,734</u>	<u>1,084,475</u>	<u>173,259</u>	<u>1,141,716</u>



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Unaudited Detail Schedule of Expenditures and Other Financing Uses
Budget to Actual
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
City Counselor:				
Personal services	1,022,750	924,094	98,656	939,623
Materials and supplies	21,740	16,038	5,702	22,176
Travel and training	18,440	1,844	16,596	19,060
Intragovernmental	114,435	101,025	13,410	114,826
Utilities, services, and miscellaneous	272,083	272,083	-	197,173
Total City Counselor	<u>1,449,448</u>	<u>1,315,084</u>	<u>134,364</u>	<u>1,292,858</u>
Public Works Administration:				
Personal services	142,111	108,013	34,098	122,696
Materials and supplies	13,148	3,422	9,726	10,371
Travel and training	12,800	492	12,308	6,090
Intragovernmental	55,298	47,847	7,451	55,892
Utilities, services, and miscellaneous	11,900	6,861	5,039	37,130
Capital additions	-	-	-	-
Total Public Works Administration	<u>235,257</u>	<u>166,635</u>	<u>68,622</u>	<u>232,179</u>
Total Policy Development and Administration	<u>10,573,526</u>	<u>8,982,535</u>	<u>1,590,991</u>	<u>9,591,791</u>
PUBLIC SAFETY:				
Police:				
Personal services	20,461,721	19,526,470	935,251	17,841,329
Materials and supplies	1,794,290	1,153,662	640,628	1,242,436
Travel and training	269,473	110,999	158,474	206,977
Intragovernmental	2,388,182	2,208,853	179,329	2,382,044
Utilities, services, and miscellaneous	1,072,663	861,355	211,308	840,715
Capital additions	703,962	105,462	598,500	322,804
Total Police	<u>26,690,291</u>	<u>23,966,801</u>	<u>2,723,490</u>	<u>22,836,305</u>
City Prosecutor:				
Personal services	558,742	469,690	89,052	477,868
Materials and supplies	22,623	11,961	10,662	9,082
Travel and training	6,026	285	5,741	3,613
Intragovernmental	80,407	70,706	9,701	83,942
Utilities, services, and miscellaneous	25,087	18,327	6,760	12,404
Capital additions	-	-	-	-
Total City Prosecutor	<u>692,885</u>	<u>570,969</u>	<u>121,916</u>	<u>586,909</u>
Fire:				
Personal services	17,328,713	17,328,713	-	15,712,045
Materials and supplies	667,285	662,158	5,127	632,752
Travel and training	47,945	47,456	489	42,682
Intragovernmental	1,056,890	1,047,767	9,123	1,102,175
Utilities, services, and miscellaneous	537,604	506,621	30,983	459,492
Capital additions	42,163	42,163	-	-
Total Fire	<u>19,680,600</u>	<u>19,634,878</u>	<u>45,722</u>	<u>17,949,146</u>
Animal Control:				
Personal services	439,341	429,151	10,190	380,222
Materials and supplies	28,390	24,035	4,355	17,803
Travel and training	3,152	2,570	582	1,143
Intragovernmental	56,705	50,823	5,882	61,426
Utilities, services, and miscellaneous	188,081	186,302	1,779	178,897
Capital additions	-	-	-	-
Total Animal Control	<u>715,669</u>	<u>692,881</u>	<u>22,788</u>	<u>639,491</u>



city of
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Unaudited Detail Schedule of Expenditures and Other Financing Uses
Budget to Actual
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)


	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
Municipal Court:				
Personal services	831,495	717,659	113,836	622,074
Materials and supplies	63,883	25,427	38,456	76,916
Travel and training	7,000	2,608	4,392	4,928
Intragovernmental	121,463	107,947	13,516	123,687
Utilities, services, and miscellaneous	57,456	34,120	23,336	29,649
Capital additions	-	-	-	6,604
Total Municipal Court	<u>1,081,297</u>	<u>887,761</u>	<u>193,536</u>	<u>863,858</u>
Joint Communications:				
Personal services	-	-	-	(232)
Materials and supplies	-	-	-	-
Travel and training	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	-	-	-	-
Capital additions	-	-	-	-
Total Joint Communications	<u>-</u>	<u>-</u>	<u>-</u>	<u>(232)</u>
Total Public Safety	<u>48,860,742</u>	<u>45,753,290</u>	<u>3,107,452</u>	<u>42,875,477</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,637,201	3,298,804	338,397	3,305,688
Materials and supplies	2,139,499	1,685,045	454,454	1,845,639
Travel and training	43,963	5,364	38,599	22,810
Intragovernmental	805,122	758,648	46,474	741,292
Utilities, services, and miscellaneous	3,102,655	2,759,761	342,894	3,475,511
Capital additions	761,170	78,196	682,974	649,858
Total Streets and Sidewalks	<u>10,489,610</u>	<u>8,585,818</u>	<u>1,903,792</u>	<u>10,040,798</u>
Street Lighting:				
Utilities, services, and miscellaneous	-	-	-	-
Traffic:				
Personal services	\$747,257	\$675,497	\$71,760	\$702,758
Materials and supplies	491,340	436,466	54,874	468,001
Travel and training	6,820	266	6,554	7,865
Intragovernmental	75,945	72,532	3,413	85,997
Utilities, services, and miscellaneous	35,012	34,941	71	26,500
Capital additions	9,139	9,139	-	17,749
Total Traffic	<u>1,365,513</u>	<u>1,228,841</u>	<u>136,672</u>	<u>1,308,870</u>
Total Transportation	<u>11,855,123</u>	<u>9,814,659</u>	<u>2,040,464</u>	<u>11,349,668</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	4,834,797	4,246,160	588,637	3,449,302
Materials and supplies	438,447	276,585	161,862	309,939
Travel and training	58,414	17,983	40,431	56,731
Intragovernmental	610,267	534,353	75,914	643,569
Utilities, services, and miscellaneous	1,483,448	861,026	622,422	615,782
Capital additions	-	-	-	-
Total Health Services	<u>7,425,373</u>	<u>5,936,107</u>	<u>1,489,266</u>	<u>5,075,323</u>



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Unaudited Detail Schedule of Expenditures and Other Financing Uses
Budget to Actual
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
Planning:				
Personal services	3,347,458	3,230,963	116,495	3,174,862
Materials and supplies	144,339	81,491	62,848	96,585
Travel and training	43,004	7,480	35,524	47,788
Intragovernmental	627,007	564,439	62,568	643,670
Utilities, services, and miscellaneous	407,062	230,095	176,967	293,743
Capital additions	-	-	-	24,854
Total Planning	4,568,870	4,114,468	454,402	4,281,502
Department of Economic Development:				
Personal services	424,363	369,354	55,009	406,795
Material and supplies	-	-	-	-
Intragovernmental	58,038	49,285	8,753	64,856
Utilities, services, and miscellaneous	20,000	15,000	5,000	105,472
Total Department of Economic Development	502,401	433,639	68,762	577,123
Total Health and Environment	12,496,644	10,484,214	2,012,430	9,933,948
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,695,389	\$3,396,050	\$299,339	\$3,732,438
Materials and supplies	804,397	672,762	131,635	817,929
Travel and training	16,822	12,019	4,803	20,685
Intragovernmental	595,248	560,557	34,691	602,380
Utilities, services, and miscellaneous	639,415	599,008	40,407	630,564
Capital additions	231,000	228,951	2,049	45,376
Total Parks and Recreation	5,982,271	5,469,347	512,924	5,849,372
Cultural Affairs:				
Personal services	197,589	197,589	-	195,596
Materials and supplies	13,595	2,681	10,914	10,596
Travel and training	7,000	120	6,880	5,369
Intragovernmental	9,639	8,932	707	7,402
Utilities, services, and miscellaneous	254,941	190,319	64,622	293,219
Total Cultural Affairs	482,764	399,641	83,123	512,182
Office of Community Services:				
Personal services	551,233	551,233	-	503,882
Materials and supplies	71,735	66,458	5,277	71,453
Travel and training	1,203	1,203	-	2,201
Intragovernmental	66,487	58,015	8,472	73,152
Utilities, services, and miscellaneous	124,534	54,983	69,551	60,496
Total Office of Community Services	815,192	731,892	83,300	711,184
Social Assistance:				
Utilities services, and miscellaneous	1,184,319	872,052	312,267	965,033
Total Social Assistance	1,184,319	872,052	312,267	965,033
Total Personal Development	8,464,546	7,472,932	991,614	8,037,771
Miscellaneous Nonprogrammed Activities:				
Personal services	243,978	6,662	237,316	
Materials and supplies	-	-	-	
Intragovernmental	314,152	287,973	26,179	
Utilities, services, and miscellaneous	99,895	71,559	28,336	
Other	-	-	-	383,621
Total Miscellaneous Nonprogrammed Activities	658,025	366,194	291,831	383,621



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Unaudited Detail Schedule of Expenditures and Other Financing Uses
Budget to Actual
For the Year Ended September 30, 2020
(With 2019 Comparable Amounts)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
Debt Service:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
TOTAL EXPENDITURES	92,908,606	82,873,824	10,034,782	82,172,276
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit Fund	-	-	-	139,650
2016 SO Refunding Bonds	705,777	705,777	-	707,852
Recreation Services Fund	1,161,910	1,161,910	-	1,161,910
Public Communications Fund	-	-	-	-
Public Transportation	-	-	-	-
Storm Water Utility Fund	-	-	-	-
Capital Projects Fund	-	-	-	127,912
Planning	12,600	12,600	-	-
Sanitary Sewer	-	-	-	-
Parking	-	-	-	-
Contributions Fund	17,740	17,740	-	9,746
Airport Fund	-	-	-	-
Sustainability Fund	-	-	-	-
Water	-	-	-	-
Electric	-	-	-	-
Convention & Visitors Bureau	-	-	-	22,021
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	1,898,027	1,898,027	-	2,169,091
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$94,806,633	\$84,771,851	\$10,034,782	\$84,341,367