

CITY OF COLUMBIA 'POOLED CASH' ACCOUNTS

	Account	Balance 3/31/2026	Description/Purpose/Examples
OPERATING CASH	General Fund	55,441,779	City's primary operating fund for core governmental services and departments (general government, public safety, finance/admin, etc.).
	Convention and Visitors Bureau	2,112,373	Convention & Visitors Bureau / Convention & Tourism activities funded primarily by lodging tax; marketing Columbia as a visitor, meetings and events destination.
	Employee Benefit (Internal Service)	23,421,880	City employee benefit programs administered through internal service/self-insurance framework (health, dental, prescription, life, disability and related benefit costs/reserves).
	Self Insurance (Internal Service)	16,995,750	Self-insurance reserves for workers compensation and property/casualty claims and related risk management claim payments.
	Internal Service (Other)	6,715,884	Other internal service operations that provide services to City departments on a cost-reimbursement basis (commonly includes Fleet Operations, Vehicle & Equipment Replacement, IT, Utility Customer Service/billing, etc.).
	Utilities	97,989,925	Enterprise utility operations and related cash used to operate and maintain utility services (and fund utility capital as applicable). Typically includes major utility enterprise functions such as electric, water, sewer, solid waste, storm water.
	Parks & Recreation	1,050,224	Parks and Recreation operations and programming (parks, trails, facilities, recreation programming and services). Subsidized by general fund, so funded as needed.
	Non Utility Funds	11,882,811	A rollup of non-utility enterprise activities that are business-type operations funded largely through user charges (commonly includes Parking, Transit, Railroad, Transload.)
	TOTAL OPERATING CASH	215,610,626	
	RESTRICTED CASH	ARPA Funds	7,581,706
Debt Obligations		34,209,158	Cash held for debt-related purposes such as bond covenant accounts, reserve requirements, unspent bond proceeds, and/or scheduled debt service payments (principal/interest).
Designated Loan Fund		6,750,467	City monies set aside to provide loans/advances to various enterprise and special revenue funds; may also involve special assessment tax bill investments. Recent examples include capital projects like Phase 2 of the Field House and the Oakland pool renovation.
Internal Reserve		12,471,947	Treasury rollup for internal reserves (set-aside cash); intended to represent reserves not available for general operating spending without policy action. The airport revenue guarantee funds reside here.
Special Revenue		26,826,203	Restricted revenues dedicated to specific purposes (e.g., transportation sales tax, convention/tourism, parks/recreation, capital improvement sales tax, and other legally restricted revenues). They are held here and then transferred for either operations or capital projects as needed.

Trust Funds	1,325,598	Cash held in fiduciary capacities (pension/OPEB trust and/or custodial/trust arrangements) for benefit payments or for other parties; not available for city operations. Police and fire pension benefits to be paid reside here. Also, the Utility Assistance Fund.
Utility Deposits	8,964,972	Customer security/escrow deposits held by the City (typically utility customer deposits); a liability owed back under conditions and not discretionary operating cash.
TOTAL RESTRICTED CASH	98,130,051	
Airport	10,791,704	Terminal area, pavements, aprons/taxiways, access/loop roads, and related capacity or maintenance work. <ul style="list-style-type: none"> • Terminal Building Loop Road (Airport Drive improvements) • Apron rehabilitation – South Apron (Areas 1–3) • Terminal pavement rehabilitation / ramp pavement rehab • Rangeline Road relocation to support crosswind runway extension
Electric	33,941,901	Substations, feeders, distribution/transmission equipment, system relocations required by street projects, and equipment replacement/expansion. <ul style="list-style-type: none"> • New & replace transformers and capacitors (system expansion and replacement) • New 13.8 kV substation feeder additions (planning/constructing major feeders) • Protective relay upgrades at substations • Relocation of 13.8 kV system for streets/projects • Substation switchgear/transformer replacement (example: Bolstad
Health	206,409	Facility maintenance, HVAC and building components. <ul style="list-style-type: none"> • Health Department repairs (HVAC systems and tenant building components at end of useful life) • HVAC work at the Health Department
Parking	2,099,830	Parking garages/ramps, elevators, structural repairs, maintenance and technology upgrades tied to parking facilities. <ul style="list-style-type: none"> • 5th & Walnut Parking Garage – major maintenance/repair • Elevator upgrades in parking garages (modernization) • Major maintenance at Plaza garage • Parking garage/ramp maintenance and repair (general program)
Parks & Recreation	12,356,553	Parks, trails, recreation facilities, major maintenance, ADA compliance, land acquisition/preservation. <ul style="list-style-type: none"> • Albert-Oakland Park improvements (shelters/playground/courts/bathhouse) • ARC Facility improvements (flooring, water play structure, natatorium ceiling, etc.) • Douglass Park skate park & aquatic facility improvements • Annual trails program (acquire/construct/repair trails and bridges) • Annual park improvements / major maintenance program; land acquisition/land preservation

CAPITAL PROJECTS

Policy & Administration	21,597,241	<p>Often funded through Public Improvement Fund or other designated sources.</p> <ul style="list-style-type: none"> • Daniel Boone Building repairs (HVAC, LED conversion, building components) • Public buildings major maintenance/renovation program • Walton Building capital improvements (parking lot/roof replacement) • Capital contingency/reserve funding within general government capital • Citywide public facility projects tied to the Public Improvement Fund. Grissum Building, South Salt Dome.
Public Safety	14,533,173	<p>Fire stations and major facilities, fire apparatus replacement, and related public safety infrastructure</p> <ul style="list-style-type: none"> • Fire Station #10 (East) – additional station facility work • Replace 2015 Quint (Q4) • Replace 2017 Engine 1 • Police precinct/substation (Municipal Service Center South) – future project • Fire administration/meeting room remodel – future project
Railroad	1,234,255	<p>Columbia Terminal Railroad</p> <ul style="list-style-type: none"> • Annual capital maintenance (routine capitalized railroad infrastructure maintenance) • Replace rails on a continuous annual basis • Track-related capital maintenance tied to the short line railroad
Sewer	21,236,377	<p>Sewer main rehabilitation, replacements, capacity/WWTP improvements, regulatory compliance work tied to the Integrated Management Plan</p> <ul style="list-style-type: none"> • Sewer Rehabilitation #10 – trenchless rehab of major trunk lines (Bear Creek and Hinkson Creek watersheds) • PCCE #38 North Eighth Street – replace failing private common collector sewer (petition project; regulatory compliance) • WWTP wetland pump station – mechanical screens/conveyor additions to improve performance and safety • Other sewer main/manhole rehabilitation and IMP-related projects
Solid Waste	17,127,537	<p>Landfill cells and landfill infrastructure, equipment and facilities tied to refuse collection and the landfill/MRF.</p> <ul style="list-style-type: none"> • Bioreactor landfill cell construction (future multi-year landfill disposal cell project) • Landfill expansion/permitting prerequisite work • Solid waste equipment/fleet-related capital • Landfill/MRF facility improvements
Storm Water	10,059,537	<p>Drainage system upgrades, pipe repair/lining, flood resilience, CMP pipe replacement, MS4 compliance, and IMP-related projects.</p> <ul style="list-style-type: none"> • Nebraska Avenue stormwater improvements • Calvert Drive stormwater improvements • Stormwater pipe lining program • Corrugated metal pipe (CMP) assessment and replacement/improvements • Other drainage capacity and flood mitigation projects

Transit	1,306,833	<p>Bus replacement, facility projects like bus barn, and annual local-match accounts that support federal grants</p> <ul style="list-style-type: none"> • Annual Transit Project / local match pooling for grants • Bus replacement (annual transit projects) • Grissum Bus Barn project • Federal grant-supported capital purchases with local match transfers
Transportation	47,182,111	<p>Streets, sidewalks, bridges, major maintenance, corridor widening, and related multimodal improvements</p> <ul style="list-style-type: none"> • Major maintenance: Garth Avenue (Business Loop 70 to Thurman) – pavement/curb/sidewalk/crossing improvements • Broadway sidewalk projects (e.g., Stadium Blvd to Manor; Maplewood to West Blvd) including stormwater improvements • Forum Boulevard corridor improvements (widening, bridge work, sidewalks/bike facilities, intersection improvements, overlay) • North Stadium Blvd sidewalk gap-fill/crosswalk elements • Brick street renovation (example: Cherry Street 6th–7th)
Water	26,095,014	<p>Water main replacement/relocation for street projects, distribution system upgrades, wells and pump station controls, and other infrastructure renewal</p> <ul style="list-style-type: none"> • Water main relocation/replacement prior to street work • Aging water main replacement • Well & pump station control upgrades • Other close-loop and main replacement programs
TOTAL CAPITAL PROJECTS CASH	219,768,475	
TOTAL POOLED CASH	533,509,152	