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To: The Honorable Mayor Rickenmann and Columbia City Council  
Teresa Wilson, City Manager

From: Kristine Githara, Finance Director

Subject: Preliminary FY 2024/2025 Revenue & Expenditures Monthly Report – September 2024

Date: November 21, 2024

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We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through September 2024. Included are the unaudited summary reports as presented to Council and the detail reports for the following funds:

101 General Fund  
212 Hospitality Tax  
531 Parking Fund

551 Water & Sewer Operating  
553 Storm Water Operating

The General Fund Monthly Summary will often display a negative balance (revenues minus expenditures) for the months of July through March. This is a normal occurrence as general fund expenditures are incurred throughout the year at approximately the same amount each month. The majority of the revenues, in the form of property taxes and various business license fees are not collected or distributed to the City until the months of December through June.

City of Columbia  
 General Fund Summary-Revenue and Expenditures  
 As of 09/30/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/2024	BUDGET CURRENT YEAR FY 2024/2025	ACTUAL PRIOR YEAR THRU SEPT 2023	ACTUAL CURRENT YEAR THRU SEPT 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	66,463,953	70,823,221	5,741,288	5,546,633	65,276,588	7.8%
2	LICENSES AND PERMITS	48,220,906	44,310,375	5,550,282	3,913,322	40,397,053	8.8%
3	FROM OTHER AGENCIES	20,319,637	19,692,014	1,488,655	1,274,980	18,417,034	6.5%
4	CURRENT SERVICE CHARGES	17,791,870	17,857,212	4,333,771	4,482,822	13,374,390	25.1%
5	FINES & FORFEITURES	336,817	331,500	123,677	164,075	167,425	49.5%
6	INTRAGOVERNMENTAL REVENUES	8,145	0	0	0	0	0.0%
7	SPECIAL EVENTS	125,866	265,000	40,280	32,422	232,578	12.2%
8	MISCELLANEOUS REVENUE	457,771	150,000	85,163	67,095	82,905	44.7%
9	DONATED FUNDS	0	0	0	132,356	0	0.0%
10	INTEREST ON INVESTMENT	1,862,979	548,307	98,389	432,771	115,536	78.9%
11	RENTS & SALE OF PROPERTY	1,662,138	1,120,400	356,868	0	1,120,400	0.0%
12	REIMBURSEMENTS (PEBA)	565,744	0	0	0	0	0.0%
13	UNAPPROPRIATED SURPLUS	0	4,541,744	0	0	4,541,744	0.0%
14	<b>TOTAL REVENUE</b>	<b>157,815,826</b>	<b>159,639,773</b>	<b>17,818,373</b>	<b>16,046,476</b>	<b>143,725,653</b>	<b>10.1%</b>
<b>TRANSFERS IN</b>							
16	FROM GENERAL FUND-SPECIAL	2,856,262	15,000,000	0	0	(15,000,000)	0.0%
17	FROM ACCOMMODATIONS TAX	25,000	25,000	6,250	6,250	(18,750)	25.0%
18	FROM HOSPITALITY TAX	4,000,000	4,800,000	616,667	1,200,000	(3,600,000)	25.0%
19	FROM ARPA	2,500,000	2,500,000	0	0	(2,500,000)	0.0%
20	FROM PARKING FUND	500,000	500,000	433,333	125,000	(375,000)	25.0%
21	FROM WATER & SEWER OPERATING	4,748,280	7,234,706	1,187,070	1,808,677	(5,426,029)	25.0%
22	FROM STORM WATER OPERATING	608,174	623,378	152,044	155,845	(467,533)	25.0%
23	FROM OTHER FUNDS	0	0	145,000	0	0	0.0%
24	UN-APPROPRIATED SURPLUS	0	0	0	0	0	0.0%
25	<b>TOTAL TRANSFERS IN</b>	<b>15,237,716</b>	<b>30,683,084</b>	<b>2,540,364</b>	<b>3,295,772</b>	<b>(27,387,313)</b>	<b>10.7%</b>
26	<b>TOTAL GEN FUND REVENUE &amp; TRANSFERS IN</b>	<b>173,053,542</b>	<b>190,322,857</b>	<b>20,358,737</b>	<b>19,342,248</b>	<b>116,338,340</b>	<b>10.2%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
28	LEGISLATIVE - MAYOR & CITY COUNCIL	1,088,724	1,001,412	205,404	202,235	799,177	20.2%
29	ADMINISTRATION - CITY MANAGER	1,080,919	846,879	207,451	150,257	696,622	17.7%
30	ADMINISTRATION - GOV'T AFFAIRS	494,956	584,993	81,692	94,084	490,909	16.1%
31	ADMINISTRATION - ACM ADMIN SVCS	284,319	270,408	46,690	50,716	219,692	18.8%
32	ADMINISTRATION - ACM DEVELOPMENT	863,017	577,927	103,489	114,675	463,252	19.8%
33	ADMINISTRATION - ACM-CFO	471,763	344,524	50,624	67,684	276,840	19.6%
34	ADMINISTRATION - ACM-OPERATIONS	531,805	703,742	105,675	104,689	599,053	14.9%
35	HUMAN RESOURCES	1,515,930	1,758,465	294,391	330,057	1,428,408	18.8%
36	BUDGET & PROG MGMT OFFICE	668,286	1,553,927	145,736	134,821	1,419,106	8.7%
37	PUBLIC RELATIONS	1,025,319	939,382	230,591	224,739	714,643	23.9%
38	COUNCIL SUPPORT SERVICES	431,084	368,911	82,277	110,402	258,509	29.9%
39	LEGAL	2,317,263	2,459,036	389,719	448,198	2,010,838	18.2%
40	MUNICIPAL COURT	2,743,777	3,184,202	588,443	647,473	2,536,729	20.3%
41	FINANCE	2,070,859	2,604,610	553,387	482,354	2,122,256	18.5%
42	OFFICE OF BUSINESS OPPORTUNITIES	713,009	847,659	132,772	163,084	684,575	19.2%
43	COMMUNITY DEVELOPMENT	683,590	727,657	113,791	142,831	584,826	19.6%
44	HOMELESS SERVICES	911,409	1,150,604	24,405	64,393	1,086,211	5.6%
45	DEVELOPMENT SERVICES	3,287,906	3,800,909	568,094	672,006	3,128,903	17.7%
46	POLICE	54,685,357	52,561,240	11,164,535	10,636,994	41,924,246	20.2%
47	EMERGENCY OPERATIONS	598,166	659,139	118,532	115,113	544,026	17.5%
48	911 EMERGENCY COMMUNICATIONS	3,613,001	3,535,081	731,306	775,041	2,760,040	21.9%
49	FIRE	26,184,264	26,653,019	5,270,681	5,635,911	21,017,108	21.1%
50	PARKS & RECREATION	14,773,074	15,312,643	3,301,414	3,311,068	12,001,575	21.6%
51	PUBLIC WORKS	25,746,849	24,761,174	5,411,006	4,942,619	19,818,555	20.0%
52	GENERAL SRVCS/SUPPORT SERVICES	3,214,710	5,056,039	502,704	779,533	4,276,506	15.4%
53	INFORMATION TECHNOLOGY	4,509,789	5,439,722	1,706,822	1,813,090	3,626,632	33.3%
54	<b>TOTAL EXPENDITURES - DEPARTMENT</b>	<b>154,509,145</b>	<b>157,703,304</b>	<b>32,131,631</b>	<b>32,214,067</b>	<b>125,489,237</b>	<b>20.4%</b>
<b>EXPENDITURES - NON-DEPT. &amp; MISC.</b>							
56	COMMUNITY PROMOTION - AGENCIES	23,000	0	23,000	0	0	0.0%
57	RCES NON-PROFIT STABILIZATION	0	0	0	0	0	0.0%
58	CAPITAL LEASE PAYMENT	6,728,659	6,592,077	2,336,003	1,856,972	4,735,105	28.2%
59	SOLICITOR & DETENTION	1,356,462	1,843,053	221,322	148,110	1,694,943	8.0%
60	NON-DEPARTMENTAL & MISC.	(6,434)	0	0	0	0	0.0%
61	OTHER SERVICES AND CHARGES	25,725	0	(5)	(27)	27	0.0%
62	<b>TOTAL EXPENDITURES - NON-DEPT &amp; MISC</b>	<b>8,127,412</b>	<b>8,435,130</b>	<b>2,580,320</b>	<b>2,005,055</b>	<b>6,430,075</b>	<b>23.8%</b>
63	<b>TOTAL EXPENDITURES</b>	<b>162,636,557</b>	<b>166,138,434</b>	<b>34,711,951</b>	<b>34,219,122</b>	<b>131,919,312</b>	<b>20.6%</b>
<b>TRANSFERS OUT</b>							
65	TO OTHER FUNDS	8,825,412	19,285,120	739,631	4,499,151	14,785,969	23.3%
66	DEVELOPMENT CORPORATIONS	1,291,592	1,291,592	0	365,347	926,245	28.3%
67	TO DEBT SERVICE	3,541,525	3,607,711	885,381	901,928	2,705,783	25.0%
68	<b>TOTAL TRANSFERS OUT</b>	<b>13,658,529</b>	<b>24,184,423</b>	<b>1,625,012</b>	<b>5,766,426</b>	<b>18,417,997</b>	<b>23.8%</b>
69	<b>TOTAL GEN FUND EXPEND &amp; TRANSFERS OUT</b>	<b>176,295,086</b>	<b>190,322,857</b>	<b>36,336,963</b>	<b>39,985,548</b>	<b>150,337,309</b>	<b>21.0%</b>
70	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(3,241,544)</b>	<b>0</b>	<b>(15,978,226)</b>	<b>(20,643,300)</b>		

\* Preliminary, unaudited FY2023/24 balances

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 09/30/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU SEPT 2023	ACTUAL CURRENT YEAR THRU SEPT 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	16,488,942	15,718,458	5,498,233	3,369,349	12,349,109	21.4%
2 INTEREST	388,290	126,979	20,101	34,856	92,123	27.5%
3 UNAPPROPRIATED SURPLUS	0	534,857	0	0	534,857	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>16,877,232</b>	<b>16,380,294</b>	<b>5,518,334</b>	<b>3,404,205</b>	<b>12,976,089</b>	<b>20.8%</b>
<b>TRANSFERS IN</b>						
5 <b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
6 <b>TOTAL HOSPITALITY REV &amp; TRSF IN</b>	<b>16,877,232</b>	<b>16,380,294</b>	<b>5,518,334</b>	<b>3,404,205</b>	<b>12,976,089</b>	<b>20.8%</b>
<b>EXPEND. - NON-DEPT &amp; MISC.</b>						
7 CITY COUNCIL LINE ITEM AG.	2,680,000	2,860,000	551,500	646,250	2,213,750	22.6%
8 HOSPITALITY TAX - ALLOCATIONS	3,291,281	4,211,493	334,116	578,309	3,633,184	13.7%
9 CITY COUNCIL HTAX ALLOCATIONS	315,101	1,520,188	0	77,000	1,443,188	5.1%
10 SPECIAL PROJECTS	212,511	200,000	0	17,338	182,662	8.7%
11 NON-DEPARTMENTAL BANK CHARGES	5,589	0	0	0	0	0.0%
12 <b>TOTAL EXPENDITURES</b>	<b>6,504,482</b>	<b>8,791,681</b>	<b>885,616</b>	<b>1,318,897</b>	<b>7,472,784</b>	<b>15.0%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,800,000	925,000	1,200,000	3,600,000	25.0%
14 TO DEBT SERVICE	2,533,493	2,538,613	633,373	634,653	1,903,960	25.0%
15 TO CAPITAL PROJECT FUND	2,600,000	250,000	0	0	250,000	0.0%
16 <b>TOTAL TRANSFERS OUT</b>	<b>9,133,493</b>	<b>7,588,613</b>	<b>1,558,373</b>	<b>1,834,653</b>	<b>5,753,960</b>	<b>24.2%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRSF OUT</b>	<b>15,637,975</b>	<b>16,380,294</b>	<b>2,443,989</b>	<b>3,153,550</b>	<b>13,226,744</b>	<b>19.3%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>1,239,257</b>	<b>0</b>	<b>3,074,345</b>	<b>250,655</b>		

\* Preliminary, unaudited FY2023/24 balances

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 09/30/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU SEPT 2023	ACTUAL CURRENT YEAR THRU SEPT 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	CURRENT SERVICE CHARGES	7,657,362	8,438,300	1,798,410	1,852,532	6,585,768	22.0%
2	FINES & FORFEITURES	1,887,825	1,721,900	335,390	352,408	1,369,492	20.5%
3	MISCELLANEOUS REVENUE	896,659	100	0	0	100	0.0%
4	INTEREST ON INVESTMENT	8,250	163,604	61,627	122,406	41,198	74.8%
5	RENTS & SALE OF PROPERTY	81,900	113,000	20,475	20,475	92,525	18.1%
6	REIMBURSEMENTS	13,526	0	0	0	0	0.0%
7	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
8	<b>TOTAL REVENUE</b>	<b>10,545,522</b>	<b>10,436,904</b>	<b>2,215,902</b>	<b>2,347,821</b>	<b>8,089,083</b>	<b>22.5%</b>
<b>TRANSFERS IN</b>							
9	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
10	<b>TOTAL PARKING REV &amp; TRF</b>	<b>10,545,522</b>	<b>10,436,904</b>	<b>2,215,902</b>	<b>2,347,821</b>	<b>8,089,083</b>	<b>22.5%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
11	FINANCE	112,497	112,582	25,403	25,189	87,393	22.4%
12	PUBLIC WORKS	97,502	98,615	21,809	19,303	79,312	19.6%
13	PARKING OPERATIONS	3,761,702	4,124,497	765,461	870,969	3,253,528	21.1%
14	PARKING FACILITIES	1,686,844	2,004,599	421,801	291,507	1,713,092	14.5%
15	<b>TOTAL DEPARTMENT</b>	<b>5,658,545</b>	<b>6,340,293</b>	<b>1,234,474</b>	<b>1,206,968</b>	<b>5,133,325</b>	<b>19.0%</b>
<b>EXPEND. - NON-DEPART &amp; MISC.</b>							
16	DEBT SERVICE	1,318,212	3,064,371	113,270	634,686	2,429,685	20.7%
17	DEPRECIATION	0	0	0	0	0	0.0%
18	ADMINISTRATIVE	0	0	0	0	0	0.0%
19	OTHER SERVICES & CHARGES	12,901	90,240	0	0	90,240	0.0%
20	GASB 45	0	0	0	0	0	0.0%
21	NON DEPARTMENTAL BAD DEBT	(162,507)	0	0	0	0	0.0%
22	<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,168,606</b>	<b>3,159,611</b>	<b>113,270</b>	<b>634,686</b>	<b>2,524,925</b>	<b>20.1%</b>
23	<b>TOTAL EXPENDITURES</b>	<b>6,827,151</b>	<b>9,499,904</b>	<b>1,347,744</b>	<b>1,841,654</b>	<b>7,658,250</b>	<b>19.4%</b>
<b>TRANSFERS OUT</b>							
24	TO GENERAL FUND	500,000	500,000	125,000	125,000	375,000	25.0%
26	TO RISK MANAGEMENT	120,000	120,000	30,000	30,000	90,000	25.0%
27	TO CENTRAL STORES	37,000	37,000	23,833	9,250	27,750	25.0%
28	TO GENERAL ADMIN INFO TECH	191,718	175,000	29,167	43,750	131,250	25.0%
29	TO WORKER'S COMP	20,000	20,000	5,000	5,000	15,000	25.0%
30	TO PURCHASING	52,811	40,000	8,906	15,682	24,318	39.2%
31	TO TORT	45,000	45,000	11,250	11,250	33,750	25.0%
32	<b>TOTAL TRANSFERS OUT</b>	<b>966,528</b>	<b>937,000</b>	<b>233,156</b>	<b>239,932</b>	<b>697,068</b>	<b>25.61%</b>
33	<b>TOTAL PARKING EXP &amp; TRF</b>	<b>7,793,679</b>	<b>10,436,904</b>	<b>1,580,900</b>	<b>2,081,586</b>	<b>8,355,318</b>	<b>19.9%</b>
34	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>2,751,843</b>	<b>0</b>	<b>635,002</b>	<b>266,235</b>		

\* Preliminary, unaudited FY2023/24 balances

City of Columbia  
 Water/Sewer Summary - Revenue & Expenditures  
 As of 09/30/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU SEP 2023	ACTUAL CURRENT YEAR THRU SEP 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	INTERGOVERNMENTAL REVENUES	5,906,008	0	0	450,523	(450,523) 0.0%
2	LICENSES AND PERMITS	0	0	0	0	0 0.0%
3	CHARGES FOR SERVICES	186,327,483	195,748,117	51,187,314	54,021,159	141,726,958 27.6%
4	FINES & FORFEITURES	4,327,704	2,000,000	1,134,700	1,266,728	733,272 63.3%
5	MISCELLANEOUS REVENUE	0	28,134	0	0	28,134 0.0%
6	INTEREST REVENUES	16,778,150	4,000,000	1,757,399	1,879,990	2,120,010 47.0%
7	RENTS & SALE OF PROPERTY	478,732	250,000	70,492	88,686	161,314 35.5%
8	REIMBURSEMENTS	212,876	0	0	0	0 0.0%
9	CONTRIBUTIONS	0	0	0	0	0 0.0%
10	UNAPPROPRIATED SURPLUS	0	5,365,310	0	0	5,365,310 0.0%
11	<b>TOTAL REVENUE</b>	<b>214,030,953</b>	<b>207,391,561</b>	<b>54,149,905</b>	<b>57,707,086</b>	<b>149,684,475 27.8%</b>
<b>TRANSFERS IN</b>						
13	FROM OTHER FUNDS	0	0	0	0	0 0.0%
14	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>214,030,953</b>	<b>207,391,561</b>	<b>54,149,905</b>	<b>57,707,086</b>	<b>149,684,475 27.8%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
19	CENTRAL ADMINISTRATION	6,074,986	7,280,717	1,372,885	1,443,880	5,836,837 19.8%
20	FINANCE	1,887,333	2,299,386	445,384	473,655	1,825,731 20.6%
21	ECONOMIC & COMM DEV	1,000,587	1,973,595	206,779	196,884	1,776,711 10.0%
22	POLICE	1,427,839	2,292,921	247,892	348,098	1,944,823 15.2%
23	FIRE	529,191	741,295	114,352	123,773	617,522 16.7%
24	PUBLIC WORKS	832,484	2,043,231	179,242	235,542	1,807,689 11.5%
25	GENERAL SERVICES	2,947,066	3,040,790	445,782	574,609	2,466,181 18.9%
26	INFORMATION TECHNOLOGY	608,741	779,445	141,651	141,927	637,518 18.2%
27	ENGINEERING-ADMINISTRATION	1,574,095	1,897,769	333,482	469,059	1,428,710 24.7%
28	ENGINEERING-GENERAL SERVICES	855,814	776,273	137,863	127,082	649,191 16.4%
29	WATER SYSTEMS IMPROVEMENTS	3,267,574	5,722,578	518,583	621,814	5,100,764 10.9%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,086,386	5,028,670	453,225	498,086	4,530,584 9.9%
31	REAL ESTATE WATER	376,026	704,741	78,435	87,384	617,357 12.4%
32	REAL ESTATE WASTE	351,441	571,775	74,686	86,169	485,606 15.1%
33	UTILITIES ADMINISTRATION	1,327,803	1,189,713	219,502	300,732	888,981 25.3%
34	METER READING	2,622,038	2,802,296	531,188	534,595	2,267,701 19.1%
35	WATER DISTRIBUTION & MAINTENANCE	16,353,336	20,344,206	2,689,896	2,557,200	17,787,006 12.6%
36	WASTEWATER MAINTENANCE	12,224,469	16,398,858	2,030,396	2,362,909	14,035,949 14.4%
37	COLUMBIA CANAL WTP	8,688,386	9,556,755	1,993,024	2,204,371	7,352,384 23.1%
38	LAKE MURRAY WTP	10,153,105	11,627,569	2,669,560	3,382,816	8,244,753 29.1%
39	METRO WWTP	16,681,163	24,739,672	3,109,860	3,353,213	21,386,459 13.6%
40	WATER COMPLIANCE	979,563	1,333,313	216,237	176,191	1,157,122 13.2%
41	WASTEWATER COMPLIANCE	944,110	1,488,267	214,702	201,354	1,286,913 13.5%
42	WATER/SEWER IMPROVEMENTS	6,580,894	0	288,011	583,363	(583,363) 0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>101,374,430</b>	<b>124,633,835</b>	<b>18,712,617</b>	<b>21,084,706</b>	<b>103,549,129 16.9%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
45	DEBT SERVICE	30,469,549	53,276,462	2,557,142	15,016,959	38,259,503 28.2%
46	DEPRECIATION	45,473,199	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	2,000	35,000	0	1,350	33,650 3.9%
48	TECHNOLOGY CONTINGENCY	37,206	205,025	1,188	5,025	200,000 2.5%
49	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000 0.0%
50	SPECIAL PROJECTS	18,495	22,028	0	0	22,028 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500 0.0%
52	RESERVE	0	4,463,454	0	0	4,463,454 0.0%
53	GASB SUBSCRIPTION LEASES	0	0	0	0	0 0.0%
54	NON-DEPARTMENTAL BAD DEBT	5,223,952	0	0	0	0 0.0%
55	BANK CHARGES	208,131	0	0	0	0 0.0%
56	GASB 68 / 75	1,073,461	0	0	0	0 0.0%
57	GASB 87 / 96	805,513	0	0	0	0 0.0%
58	<b>TOTAL NON-DEPARTMENTAL</b>	<b>83,415,006</b>	<b>58,130,469</b>	<b>2,558,330</b>	<b>15,023,334</b>	<b>43,107,135 25.8%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>184,789,436</b>	<b>182,764,304</b>	<b>21,270,947</b>	<b>36,108,040</b>	<b>146,656,264 19.8%</b>
<b>TRANSFERS OUT</b>						
63	TO GENERAL FUND	4,748,280	7,234,708	1,187,070	1,808,677	5,426,031 25.0%
64	TO CAPITAL PROJ FUND	0	0	0	0	0 0.0%
65	TO WATER/SEWER IMPROVEMENTS	0	13,486,549	0	0	13,486,549 0.0%
66	TO RISK MANAGEMENT	0	0	0	0	0 0.0%
67	TO GENERAL TORT	250,000	500,000	62,500	125,000	375,000 25.0%
68	TO PREMIUM & POLICIES	121,277	130,000	0	32,500	97,500 25.0%
69	TO SEWER TORT	584,753	0	0	0	0 0.0%
70	TO AUTO TORT	397,396	560,000	0	140,000	420,000 25.0%
71	TO WORKER'S COMP	81,436	15,000	0	3,750	11,250 25.0%
72	TO CENTRAL STORES	250,000	260,000	62,500	65,000	195,000 25.0%
73	TO GEN ADM INFO TECH	956,090	750,000	187,500	187,500	562,500 25.0%
74	TO PURCHASING	1,488,257	1,510,000	312,103	440,481	1,069,519 29.2%
75	TO RADIO REPAIR	44,490	31,000	0	7,750	23,250 25.0%
76	TO EQUIPMENT SERVICES	235,438	150,000	0	37,500	112,500 25.0%
77	<b>TOTAL TRANSFERS OUT</b>	<b>9,157,417</b>	<b>24,627,257</b>	<b>1,811,673</b>	<b>2,848,157</b>	<b>21,779,100 11.6%</b>
79	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>193,946,853</b>	<b>207,391,561</b>	<b>23,082,620</b>	<b>38,956,197</b>	<b>168,435,364 18.8%</b>
82	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>20,084,100</b>	<b>0</b>	<b>31,067,285</b>	<b>18,750,889</b>	

\* Preliminary, unaudited FY2023/2024 balances

City of Columbia  
 Stormwater Summary - Revenue & Expenditures  
 As of 09/30/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU SEP 2023	ACTUAL CURRENT YEAR THRU SEP 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,499,562	18,389,747	4,427,785	4,694,831	13,694,916	25.5%
2 FINES AND FORFEITURES	0	0	0	2,000	(2,000)	0.0%
3 INTEREST REVENUES	5,766,956	771,335	622,901	956,102	(184,767)	124.0%
4 RENTS & SALE OF PROPERTY	76,475	0	0	8,500	(8,500)	0.0%
5 INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	209,555	0	0	209,555	0.0%
7 REIMBURSEMENTS	16,267	0	0	0	0	0.0%
8 <b>TOTAL REVENUE</b>	<b>23,359,260</b>	<b>19,370,637</b>	<b>5,050,686</b>	<b>5,661,433</b>	<b>13,709,204</b>	<b>29.2%</b>
<b>TRANSFERS IN</b>						
10 <b>TOTAL TRANSFERS IN</b>	0	0	0	0	0	0.0%
12 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>23,359,260</b>	<b>19,370,637</b>	<b>5,050,686</b>	<b>5,661,433</b>	<b>13,709,204</b>	<b>29.2%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
15 STREETS:STORM DRAIN MAINTENANCE	1,453,196	3,065,327	801,766	438,003	2,627,324	14.3%
16 SOLID WASTE STREET SWEEPING	1,216,618	2,407,606	257,200	280,537	2,127,069	11.7%
17 STORM WATER:ENGINEERING	2,410,953	3,349,218	357,941	395,238	2,953,980	11.8%
18 REAL ESTATE STORM WATER	181,701	175,336	29,082	38,020	137,316	21.7%
19 STORM DRAIN MAINTENANCE	3,362,317	0	316,549	538,854	(538,854)	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 <b>TOTAL DEPARTMENT</b>	<b>8,624,785</b>	<b>8,997,487</b>	<b>1,762,538</b>	<b>1,690,652</b>	<b>7,306,835</b>	<b>18.8%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
23 DEBT SERVICE	1,543,766	2,490,600	144,467	847,800	1,642,800	34.0%
24 DEPRECIATION	2,281,897	0	0	0	0	0.0%
25 RESERVE	0	2,842,172	0	0	2,842,172	0.0%
26 GASB 68 / 75	86,991	0	0	0	0	0.0%
27 BAD DEBT EXPENSE	0	50,000	0	0	50,000	0.0%
28 BANK CHARGES	63,793	0	0	0	0	0.0%
29 GASB 45	0	0	0	0	0	0.0%
30 <b>TOTAL NON-DEPARTMENTAL</b>	<b>3,976,447</b>	<b>5,382,772</b>	<b>144,467</b>	<b>847,800</b>	<b>4,534,972</b>	<b>15.8%</b>
32 <b>TOTAL EXPENDITURES</b>	<b>12,601,232</b>	<b>14,380,259</b>	<b>1,907,005</b>	<b>2,538,452</b>	<b>11,841,807</b>	<b>17.7%</b>
<b>TRANSFERS OUT</b>						
35 TO GENERAL FUND	608,174	623,378	152,044	155,845	467,533	25.0%
36 TO STREETSCAPING	0	0	0	0	0	0.0%
37 TO STORM WATER IMPROVEMENTS	0	4,065,000	0	0	4,065,000	0.0%
38 TO GENERAL TORT	0	78,000	0	19,500	58,500	25.0%
39 TO PREMIUM & POLICIES	10,187	11,000	0	2,750	8,250	25.0%
40 TO AUTO TORT	33,380	45,000	0	11,250	33,750	25.0%
41 TO WORKER'S COMP	6,840	10,000	0	2,500	7,500	25.0%
42 TO CENTRAL STORES	125,000	125,000	31,250	31,250	93,750	25.0%
43 TO GEN ADM INFO TECH	17,311	20,000	0	5,000	15,000	25.0%
44 TO PURCHASING	343	1,000	0	250	750	25.0%
45 TO RADIO REPAIR	3,737	2,000	0	500	1,500	25.0%
46 TO EQUIPMENT SERVICES	19,776	10,000	0	2,500	7,500	25.0%
47 <b>TOTAL TRANSFERS OUT</b>	<b>824,749</b>	<b>4,990,378</b>	<b>183,294</b>	<b>231,345</b>	<b>4,759,033</b>	<b>4.6%</b>
49 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>13,425,981</b>	<b>19,370,637</b>	<b>2,090,299</b>	<b>2,769,797</b>	<b>16,600,840</b>	<b>14.3%</b>
52 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>9,933,279</b>	<b>0</b>	<b>2,960,387</b>	<b>2,891,636</b>		

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