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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 – December 2024

Date: February 11, 2025

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We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through December 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 12/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/2024	BUDGET CURRENT YEAR FY 2024/2025	ACTUAL PRIOR YEAR THRU DEC 2023	ACTUAL CURRENT YEAR THRU DEC 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	66,463,953	70,823,221	15,529,728	14,083,987	56,739,234	19.9%
2	LICENSES AND PERMITS	48,234,271	44,330,375	7,025,075	5,282,513	39,047,862	11.9%
3	FROM OTHER AGENCIES	20,319,637	19,692,014	3,152,605	3,788,949	15,903,065	19.2%
4	CURRENT SERVICE CHARGES	17,778,505	17,837,212	8,749,925	8,821,512	9,015,700	49.5%
5	FINES & FORFEITURES	300,786	331,500	161,294	182,060	149,440	54.9%
6	INTRAGOVERNMENTAL REVENUES	8,145	0	0	0	0	0.0%
7	SPECIAL EVENTS	125,866	265,000	54,292	63,661	201,339	24.0%
8	MISCELLANEOUS REVENUE	457,771	150,000	108,032	124,250	25,750	82.8%
9	DONATED FUNDS	0	0	0	169,471	0	0.0%
10	INTEREST ON INVESTMENT	1,862,979	548,307	185,422	803,819	(255,512)	146.6%
11	RENTS & SALE OF PROPERTY	1,662,138	1,120,400	866,382	0	1,120,400	0.0%
12	REIMBURSEMENTS (PEBA)	565,744	0	565,744	566,917	(566,917)	0.0%
13	UNAPPROPRIATED SURPLUS	0	4,339,031	0	0	4,339,031	0.0%
14	<b>TOTAL REVENUE</b>	<b>157,779,795</b>	<b>159,437,060</b>	<b>36,398,499</b>	<b>33,887,139</b>	<b>125,719,392</b>	<b>21.3%</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	12,500	12,500	(12,500)	50.0%
18	FROM HOSPITALITY TAX	4,000,000	4,800,000	1,541,667	2,400,000	(2,400,000)	50.0%
19	FROM ARPA	2,500,000	2,500,000	2,500,000	0	(2,500,000)	0.0%
20	FROM PARKING FUND	500,000	500,000	558,333	250,000	(250,000)	50.0%
21	FROM WATER & SEWER OPERATING	4,748,280	7,234,706	2,374,140	3,617,352	(3,617,354)	50.0%
22	FROM STORM WATER OPERATING	608,174	623,378	304,087	311,689	(311,689)	50.0%
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>7,435,727</b>	<b>6,591,542</b>	<b>(24,091,543)</b>	<b>21.5%</b>
26	<b>TOTAL GEN FUND REVENUE &amp; TRANSFERS IN</b>	<b>173,017,511</b>	<b>190,120,144</b>	<b>43,834,226</b>	<b>40,478,681</b>	<b>101,627,849</b>	<b>21.3%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
28	LEGISLATIVE - MAYOR & CITY COUNCIL	1,088,724	1,001,412	459,695	451,639	549,773	45.1%
29	ADMINISTRATION - CITY MANAGER	1,080,919	846,879	369,872	385,288	461,591	45.5%
30	ADMINISTRATION - GOV'T AFFAIRS	494,956	584,993	193,811	202,997	381,996	34.7%
31	ADMINISTRATION - ACM ADMIN SVCS	284,319	270,408	118,260	127,212	143,196	47.0%
32	ADMINISTRATION - ACM DEVELOPMENT	863,017	671,490	313,889	378,834	292,656	56.4%
33	ADMINISTRATION - ACM-CFO	471,763	344,524	138,222	127,123	217,401	36.9%
34	ADMINISTRATION - ACM-OPERATIONS	531,805	703,742	249,586	235,842	467,900	33.5%
35	HUMAN RESOURCES	1,515,930	1,758,465	648,301	780,899	977,566	44.4%
36	BUDGET & PROG MGMT OFFICE	668,286	1,553,927	310,538	293,899	1,260,028	18.9%
37	PUBLIC RELATIONS	1,025,319	939,382	448,831	431,613	507,769	45.9%
38	COUNCIL SUPPORT SERVICES	431,084	368,911	135,621	173,146	195,765	46.9%
39	LEGAL	2,317,263	2,459,036	920,904	1,250,555	1,208,481	50.9%
40	MUNICIPAL COURT	2,743,777	3,184,201	1,224,763	1,361,979	1,822,222	42.8%
41	FINANCE	2,070,859	2,511,047	927,257	929,702	1,581,345	37.0%
42	OFFICE OF BUSINESS OPPORTUNITIES	713,009	847,659	291,804	334,940	512,719	39.5%
43	COMMUNITY DEVELOPMENT	683,590	727,657	249,538	330,328	397,329	45.4%
44	HOMELESS SERVICES	911,409	1,150,604	172,501	426,890	723,714	37.1%
45	DEVELOPMENT SERVICES	3,287,906	3,800,909	1,495,346	1,592,859	2,208,050	41.9%
46	POLICE	54,685,357	52,561,240	22,552,651	22,107,120	30,454,120	42.1%
47	EMERGENCY OPERATIONS	598,166	659,139	239,209	296,400	362,739	45.0%
48	911 EMERGENCY COMMUNICATIONS	3,613,001	3,535,081	1,538,183	1,639,544	1,895,537	46.4%
49	FIRE	26,184,264	26,653,019	11,511,995	12,023,068	14,629,951	45.1%
50	PARKS & RECREATION	14,773,074	15,109,931	6,667,704	6,788,990	8,320,941	44.9%
51	PUBLIC WORKS	25,746,849	24,761,174	11,421,633	10,527,849	14,233,325	42.5%
52	GENERAL SRVCS/SUPPORT SERVICES	3,214,710	5,056,039	1,118,604	1,794,835	3,261,204	35.5%
53	INFORMATION TECHNOLOGY	4,509,789	5,439,722	2,660,148	2,754,360	2,685,362	50.6%
54	<b>TOTAL EXPENDITURES - DEPARTMENT</b>	<b>154,509,145</b>	<b>157,500,591</b>	<b>66,378,866</b>	<b>67,747,911</b>	<b>89,752,680</b>	<b>43.0%</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	3,831,590	4,408,873	2,183,204	66.9%
59	SOLICITOR & DETENTION	1,356,462	1,168,667	537,667	503,149	665,518	43.1%
60	NON-DEPARTMENTAL & MISC.	(6,434)	40,000	0	630	39,370	1.6%
61	OTHER SERVICES AND CHARGES	25,725	634,386	140	(18)	634,404	0.0%
62	<b>TOTAL EXPENDITURES - NON-DEPT &amp; MISC</b>	<b>8,127,412</b>	<b>8,435,130</b>	<b>4,392,397</b>	<b>4,912,634</b>	<b>3,522,496</b>	<b>58.2%</b>
63	<b>TOTAL EXPENDITURES</b>	<b>162,636,557</b>	<b>165,935,721</b>	<b>70,771,263</b>	<b>72,660,545</b>	<b>93,275,176</b>	<b>43.8%</b>
<b>TRANSFERS OUT</b>							
65	TO OTHER FUNDS	8,825,412	19,285,120	1,488,687	9,001,009	10,284,111	46.7%
66	DEVELOPMENT CORPORATIONS	1,291,592	1,291,592	411,662	773,147	518,445	59.9%
67	TO DEBT SERVICE	3,541,525	3,607,711	1,770,763	1,803,856	1,803,855	50.0%
68	<b>TOTAL TRANSFERS OUT</b>	<b>13,658,529</b>	<b>24,184,423</b>	<b>3,671,112</b>	<b>11,578,012</b>	<b>12,606,411</b>	<b>47.9%</b>
69	<b>TOTAL GEN FUND EXPEND &amp; TRANSFERS OUT</b>	<b>176,295,086</b>	<b>190,120,144</b>	<b>74,442,375</b>	<b>84,238,557</b>	<b>105,881,587</b>	<b>44.3%</b>
70	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(3,277,575)</b>	<b>0</b>	<b>(30,608,149)</b>	<b>(43,759,876)</b>		

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 12/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU DEC 2023	ACTUAL CURRENT YEAR THRU DEC 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	16,488,942	15,718,458	9,162,232	8,333,397	7,385,061	53.0%
2 INTEREST	388,290	126,979	50,870	65,437	61,542	51.5%
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>9,213,102</b>	<b>8,398,834</b>	<b>7,981,460</b>	<b>51.3%</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>9,213,102</b>	<b>8,398,834</b>	<b>7,981,460</b>	<b>51.3%</b>
<b>EXPEND. - NON-DEPT &amp; MISC.</b>						
7 CITY COUNCIL LINE ITEM AG.	2,680,000	2,860,000	919,118	1,314,242	1,545,758	46.0%
8 HOSPITALITY TAX - ALLOCATIONS	3,291,281	4,211,493	938,759	1,481,245	2,730,248	35.2%
9 CITY COUNCIL HTAX ALLOCATIONS	315,101	1,520,188	10,525	107,243	1,412,945	7.1%
10 SPECIAL PROJECTS	212,511	200,000	28,463	29,573	170,427	14.8%
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>1,896,865</b>	<b>2,932,303</b>	<b>5,859,378</b>	<b>33.4%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,800,000	1,850,000	2,400,000	2,400,000	50.0%
14 TO DEBT SERVICE	2,533,493	2,538,613	1,266,746	1,269,306	1,269,307	50.0%
15 TO CAPITAL PROJECT FUND	4,167,531	250,000	0	0	250,000	0.0%
16 <b>TOTAL TRANSFERS OUT</b>	<b>10,701,024</b>	<b>7,588,613</b>	<b>3,116,746</b>	<b>3,669,306</b>	<b>3,919,307</b>	<b>48.4%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRSF OUT</b>	<b>17,205,506</b>	<b>16,380,294</b>	<b>5,013,611</b>	<b>6,601,609</b>	<b>9,778,685</b>	<b>40.3%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(328,274)</b>	<b>0</b>	<b>4,199,491</b>	<b>1,797,225</b>		

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 12/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU DEC 2023	ACTUAL CURRENT YEAR THRU DEC 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	CURRENT SERVICE CHARGES	7,657,362	8,438,300	3,648,770	3,887,624	4,550,676	46.1%
2	FINES & FORFEITURES	1,887,825	1,721,900	861,759	742,957	978,943	43.1%
3	MISCELLANEOUS REVENUE	896,659	100	0	0	100	0.0%
4	INTEREST ON INVESTMENT	8,250	163,604	139,599	224,877	(61,273)	137.5%
5	RENTS & SALE OF PROPERTY	81,900	113,000	40,950	40,950	72,050	36.2%
6	REIMBURSEMENTS	13,526	0	13,526	15,721	(15,721)	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>4,704,604</b>	<b>4,912,129</b>	<b>5,524,775</b>	<b>47.1%</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>4,704,604</b>	<b>4,912,129</b>	<b>5,524,775</b>	<b>47.1%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
11	FINANCE	112,236	112,582	52,789	53,209	59,373	47.3%
12	PUBLIC WORKS	97,347	98,615	41,061	58,464	40,151	59.3%
13	PARKING OPERATIONS	3,648,851	4,124,497	1,599,629	1,808,008	2,316,489	43.8%
14	PARKING FACILITIES	1,650,443	2,004,599	779,684	758,255	1,246,344	37.8%
15	<b>TOTAL DEPARTMENT</b>	<b>5,508,877</b>	<b>6,340,293</b>	<b>2,473,163</b>	<b>2,677,936</b>	<b>3,662,357</b>	<b>42.2%</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	2,357,220	0	0	0	0	0.0%
18	SPECIAL PROJECTS	741	0	0	0	0	0.0%
19	ADMINISTRATIVE	(160,537)	0	0	0	0	0.0%
20	OTHER SERVICES & CHARGES	12,901	90,240	0	0	90,240	0.0%
21	GASB 75	225,796	0	0	0	0	0.0%
22	GASB 87/GASB 96	68,842	0	0	0	0	0.0%
23	NON DEPARTMENTAL BAD DEBT	(35,683)	0	0	0	0	0.0%
24	<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,787,492</b>	<b>3,159,611</b>	<b>113,270</b>	<b>634,686</b>	<b>2,524,925</b>	<b>20.1%</b>
25	<b>TOTAL EXPENDITURES</b>	<b>9,296,369</b>	<b>9,499,904</b>	<b>2,586,433</b>	<b>3,312,622</b>	<b>6,187,282</b>	<b>34.9%</b>
<b>TRANSFERS OUT</b>							
26	TO GENERAL FUND	500,000	500,000	250,000	250,000	250,000	50.0%
27	TO PARKING PROJECTS	244,532	0	0	0	0	0.0%
28	TO RISK MANAGEMENT	120,000	120,000	60,000	60,000	60,000	50.0%
29	TO CENTRAL STORES	37,000	37,000	18,500	18,500	18,500	50.0%
30	TO GENERAL ADMIN INFO TECH	191,718	175,000	87,500	87,500	87,500	50.0%
31	TO PREMIUM & POLICIES	9,838	0	0	0	0	0.0%
32	TO HEALTH INSURANCE	0	0	0	0	0	0.0%
33	TO AUTO TORT	38,842	0	0	0	0	0.0%
34	TO WORKER'S COMP	20,000	20,000	10,000	10,000	10,000	50.0%
35	TO PURCHASING	52,811	40,000	19,473	38,927	1,073	97.3%
36	TO EQUIPMENT SERVICES	0	0	0	0	0	0.0%
37	TO RADIO REPAIR	3,609	0	0	0	0	0.0%
38	TO TORT	45,000	45,000	22,500	22,500	22,500	50.0%
39	TO EQUIPMENT SERVICES	19,098	0	0	0	0	0.0%
40	<b>TOTAL TRANSFERS OUT</b>	<b>1,282,446</b>	<b>937,000</b>	<b>467,973</b>	<b>487,427</b>	<b>449,573</b>	<b>52.02%</b>
41	<b>TOTAL PARKING EXP &amp; TRF</b>	<b>10,578,817</b>	<b>10,436,904</b>	<b>3,054,405</b>	<b>3,800,049</b>	<b>6,636,855</b>	<b>36.4%</b>
42	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(33,295)</b>	<b>0</b>	<b>1,650,199</b>	<b>1,112,080</b>		

City of Columbia  
Water/Sewer Summary - Revenue & Expenditures  
As of 12/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU DEC 2023	ACTUAL CURRENT YEAR THRU DEC 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1	INTERGOVERNMENTAL REVENUES	5,906,008	0	854,384	11,428,322	(11,428,322) 0.0%
2	LICENSES AND PERMITS	0	0	0	0	0.0%
3	CHARGES FOR SERVICES	186,327,483	195,748,117	98,233,564	102,651,149	93,096,968 52.4%
4	FINES & FORFEITURES	4,327,704	2,000,000	1,956,372	2,624,295	(624,295) 131.2%
5	MISCELLANEOUS REVENUE	0	28,134	0	0	28,134 0.0%
6	INTEREST REVENUES	16,778,150	4,000,000	3,419,176	3,699,689	300,311 92.5%
7	RENTS & SALE OF PROPERTY	478,732	250,000	116,248	204,133	45,867 81.7%
8	REIMBURSEMENTS	212,876	0	212,876	204,004	(204,004) 0.0%
9	CONTRIBUTIONS	6,145,180	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>220,176,133</b>	<b>207,391,561</b>	<b>104,792,620</b>	<b>120,811,592</b>	<b>86,579,969 58.3%</b>
<b>TRANSFERS IN</b>						
13	FROM OTHER FUNDS	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>220,176,133</b>	<b>207,391,561</b>	<b>104,792,620</b>	<b>120,811,592</b>	<b>86,579,969 58.3%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
19	CENTRAL ADMINISTRATION	6,074,986	7,280,717	2,701,235	2,962,072	4,318,645 40.7%
20	FINANCE	1,887,333	2,299,386	893,528	915,733	1,383,653 39.8%
21	ECONOMIC & COMM DEV	1,000,587	1,973,595	374,172	560,432	1,413,163 28.4%
22	POLICE	1,427,839	2,292,921	567,036	818,287	1,474,634 35.7%
23	FIRE	529,191	741,295	237,607	259,936	481,359 35.1%
24	PUBLIC WORKS	832,484	2,043,231	366,922	459,476	1,583,755 22.5%
25	GENERAL SERVICES	2,947,066	3,040,790	1,246,616	1,365,742	1,675,048 44.9%
26	INFORMATION TECHNOLOGY	608,741	779,445	309,875	296,812	482,633 38.1%
27	ENGINEERING-ADMINISTRATION	1,574,095	1,897,769	818,637	822,748	1,075,021 43.4%
28	ENGINEERING-GENERAL SERVICES	855,814	776,273	284,962	271,635	504,638 35.0%
29	WATER SYSTEMS IMPROVEMENTS	3,267,574	5,722,578	1,558,324	1,955,541	3,767,037 34.2%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,086,386	5,028,670	1,080,058	1,287,911	3,740,759 25.6%
31	REAL ESTATE WATER	376,026	704,741	150,356	178,339	526,402 25.3%
32	REAL ESTATE WASTE	351,441	571,775	145,291	174,994	396,781 30.6%
33	UTILITIES ADMINISTRATION	1,327,803	1,189,713	527,581	651,144	538,569 54.7%
34	METER READING	2,622,038	2,802,296	1,163,041	1,216,185	1,586,111 43.4%
35	WATER DISTRIBUTION & MAINTENANCE	16,353,336	19,927,206	6,852,763	7,903,257	12,023,949 39.7%
36	WASTEWATER MAINTENANCE	12,224,469	16,398,858	5,884,610	4,885,333	11,513,525 29.8%
37	COLUMBIA CANAL WTP	8,688,386	9,973,755	3,821,051	4,503,787	5,469,968 45.2%
38	LAKE MURRAY WTP	10,153,105	11,627,569	5,038,749	5,455,599	6,171,970 46.9%
39	METRO WWTP	16,681,163	24,739,672	7,387,674	8,325,830	16,413,842 33.7%
40	WATER COMPLIANCE	979,563	1,333,313	430,725	468,905	864,408 35.2%
41	WASTEWATER COMPLIANCE	944,110	1,488,267	420,893	443,865	1,044,402 29.8%
42	WATER/SEWER IMPROVEMENTS	6,580,894	0	893,227	1,124,297	(1,124,297) 0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>101,374,430</b>	<b>124,633,835</b>	<b>43,154,933</b>	<b>47,307,860</b>	<b>77,325,975 38.0%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
45	DEBT SERVICE	30,469,549	53,276,462	5,068,098	15,041,209	38,235,253 28.2%
46	DEPRECIATION	45,473,199	0	0	0	0.0%
47	TUITION REIMBURSEMENT	2,000	35,000	0	2,750	32,250 7.9%
48	TECHNOLOGY CONTINGENCY	37,206	205,025	22,120	19,300	185,725 9.4%
49	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000 0.0%
50	SPECIAL PROJECTS	18,495	22,028	18,495	0	22,028 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	26,750	51,750 34.1%
52	RESERVE	0	4,463,454	0	0	4,463,454 0.0%
53	GASB SUBSCRIPTION LEASES	0	0	0	0	0.0%
54	NON-DEPARTMENTAL BAD DEBT	5,223,952	0	0	0	0.0%
55	BANK CHARGES	208,131	0	0	0	0.0%
56	GASB 68 / 75	1,073,461	0	0	0	0.0%
57	GASB 87 / 96	805,513	0	0	0	0.0%
58	<b>TOTAL NON-DEPARTMENTAL</b>	<b>83,415,006</b>	<b>58,130,469</b>	<b>5,108,713</b>	<b>15,090,009</b>	<b>43,040,460 26.0%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>184,789,436</b>	<b>182,764,304</b>	<b>48,263,646</b>	<b>62,397,869</b>	<b>120,366,435 34.1%</b>
<b>TRANSFERS OUT</b>						
63	TO GENERAL FUND	4,748,280	7,234,708	2,374,140	3,617,353	3,617,355 50.0%
64	TO CAPITAL PROJ FUND	0	0	0	5,725,000	(5,725,000) 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%
67	TO GENERAL TORT	250,000	500,000	125,000	250,000	250,000 50.0%
68	TO PREMIUM & POLICIES	121,277	130,000	0	65,000	65,000 50.0%
69	TO SEWER TORT	584,753	0	0	0	0.0%
70	TO AUTO TORT	397,396	560,000	0	280,000	280,000 50.0%
71	TO WORKER'S COMP	81,436	15,000	0	7,500	7,500 50.0%
72	TO CENTRAL STORES	250,000	260,000	125,000	130,000	130,000 50.0%
73	TO GEN ADM INFO TECH	956,090	750,000	375,000	375,000	375,000 50.0%
74	TO PURCHASING	1,488,257	1,510,000	783,254	944,728	565,272 62.6%
75	TO RADIO REPAIR	44,490	31,000	0	15,500	15,500 50.0%
76	TO EQUIPMENT SERVICES	235,438	150,000	0	75,000	75,000 50.0%
77	<b>TOTAL TRANSFERS OUT</b>	<b>9,157,417</b>	<b>24,627,257</b>	<b>3,782,394</b>	<b>11,485,081</b>	<b>13,142,176 46.6%</b>
79	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>193,946,853</b>	<b>207,391,561</b>	<b>52,046,040</b>	<b>73,882,950</b>	<b>133,508,611 35.6%</b>
82	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>26,229,280</b>	<b>0</b>	<b>52,746,581</b>	<b>46,928,642</b>	

City of Columbia  
 Stormwater Summary - Revenue & Expenditures  
 As of 12/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU DEC 2023	ACTUAL CURRENT YEAR THRU DEC 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,499,562	18,389,747	8,827,504	9,383,138	9,006,609	51.0%
2 FINES AND FORFEITURES	0	0	0	3,800	(3,800)	0.0%
3 INTEREST REVENUES	5,766,956	771,335	1,327,213	1,719,336	(948,001)	222.9%
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	16,267	16,115	(16,115)	0.0%
8 <b>TOTAL REVENUE</b>	<b>23,359,260</b>	<b>19,370,637</b>	<b>10,170,984</b>	<b>11,130,889</b>	<b>8,239,748</b>	<b>57.5%</b>
<b>TRANSFERS IN</b>						
9 <b>TOTAL TRANSFERS IN</b>	0	0	0	0	0	0.0%
10						
11						
12 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>23,359,260</b>	<b>19,370,637</b>	<b>10,170,984</b>	<b>11,130,889</b>	<b>8,239,748</b>	<b>57.5%</b>
13						
<b>EXPENDITURES - DEPARTMENTS</b>						
14						
15 STREETS:STORM DRAIN MAINTENANCE	1,453,196	3,068,327	1,319,367	909,432	2,158,895	29.6%
16 SOLID WASTE STREET SWEEPING	1,216,618	2,404,606	495,508	615,032	1,789,574	25.6%
17 STORM WATER:ENGINEERING	2,410,953	3,349,218	1,432,204	1,070,862	2,278,356	32.0%
18 REAL ESTATE STORM WATER	181,701	175,336	58,648	77,452	97,884	44.2%
19 STORM DRAIN MAINTENANCE	3,362,317	0	1,064,449	919,949	(919,949)	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>4,370,176</b>	<b>3,592,727</b>	<b>5,404,760</b>	<b>39.9%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
22						
23 DEBT SERVICE	1,543,766	2,490,600	146,217	850,550	1,640,050	34.2%
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>146,217</b>	<b>850,550</b>	<b>4,532,222</b>	<b>15.8%</b>
31						
32 <b>TOTAL EXPENDITURES</b>	<b>12,601,232</b>	<b>14,380,259</b>	<b>4,516,393</b>	<b>4,443,277</b>	<b>9,936,982</b>	<b>30.9%</b>
33						
<b>TRANSFERS OUT</b>						
34						
35 TO GENERAL FUND	608,174	623,378	304,087	311,689	311,689	50.0%
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	39,000	39,000	50.0%
39 TO PREMIUM & POLICIES	10,187	11,000	0	5,500	5,500	50.0%
40 TO AUTO TORT	33,380	45,000	0	22,500	22,500	50.0%
41 TO WORKER'S COMP	6,840	10,000	0	5,000	5,000	50.0%
42 TO CENTRAL STORES	125,000	125,000	62,500	62,500	62,500	50.0%
43 TO GEN ADM INFO TECH	17,311	20,000	0	10,000	10,000	50.0%
44 TO PURCHASING	343	1,000	0	500	500	50.0%
45 TO RADIO REPAIR	3,737	2,000	0	1,000	1,000	50.0%
46 TO EQUIPMENT SERVICES	19,776	10,000	0	5,000	5,000	50.0%
47 <b>TOTAL TRANSFERS OUT</b>	<b>824,749</b>	<b>4,990,378</b>	<b>366,587</b>	<b>462,689</b>	<b>4,527,689</b>	<b>9.3%</b>
48						
49 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>13,425,981</b>	<b>19,370,637</b>	<b>4,882,980</b>	<b>4,905,966</b>	<b>14,464,671</b>	<b>25.3%</b>
50						
51						
52 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>9,933,279</b>	<b>0</b>	<b>5,288,004</b>	<b>6,224,923</b>		