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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 – January 2025

Date: March 19, 2025

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We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through January 2025. 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 01/31/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/2024	BUDGET CURRENT YEAR FY 2024/2025	ACTUAL PRIOR YEAR THRU JAN 2024	ACTUAL CURRENT YEAR THRU JAN 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
<b>REVENUE</b>							
1	GENERAL PROPERTY TAX	66,463,953	70,823,221	23,189,568	31,655,474	39,167,747	44.7%
2	LICENSES AND PERMITS	48,234,271	44,330,375	7,384,619	5,887,595	38,442,780	13.3%
3	FROM OTHER AGENCIES	20,319,637	19,692,014	6,969,296	10,822,810	8,869,204	55.0%
4	CURRENT SERVICE CHARGES	17,778,505	17,837,212	10,321,503	10,380,800	7,456,412	58.2%
5	FINES & FORFEITURES	300,786	331,500	244,356	207,252	124,248	62.5%
6	INTRAGOVERNMENTAL REVENUES	8,145	0	0	0	0	0.0%
7	SPECIAL EVENTS	125,866	265,000	68,495	70,285	194,715	26.5%
8	MISCELLANEOUS REVENUE	457,771	150,000	111,021	139,321	10,679	92.9%
9	DONATED FUNDS	0	0	0	0	0	0.0%
10	INTEREST ON INVESTMENT	1,862,979	548,307	231,071	181,597	366,710	33.1%
11	RENTS & SALE OF PROPERTY	1,662,138	1,120,400	980,026	970,079	150,321	86.6%
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>50,065,699</b>	<b>60,882,130</b>	<b>98,554,930</b>	<b>38.2%</b>
<b>TRANSFERS IN</b>							
16	FROM GENERAL FUND-SPECIAL	2,856,262	15,000,000	596,253	0	(15,000,000)	0.0%
17	FROM ACCOMMODATIONS TAX	25,000	25,000	14,583	14,583	(10,417)	58.3%
18	FROM HOSPITALITY TAX	4,000,000	4,800,000	1,850,000	2,800,000	(2,000,000)	58.3%
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	600,000	291,667	(208,333)	58.3%
21	FROM WATER & SEWER OPERATING	4,748,280	7,234,706	2,769,830	4,220,245	(3,014,461)	58.3%
22	FROM STORM WATER OPERATING	608,174	623,378	354,768	363,637	(259,741)	58.3%
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>8,830,434</b>	<b>7,690,132</b>	<b>(22,992,952)</b>	<b>25.1%</b>
26	<b>TOTAL GEN FUND REVENUE &amp; TRANSFERS IN</b>	<b>173,017,511</b>	<b>190,120,144</b>	<b>58,896,133</b>	<b>68,572,262</b>	<b>75,561,978</b>	<b>36.1%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
28	LEGISLATIVE - MAYOR & CITY COUNCIL	1,088,724	1,001,412	581,843	547,450	453,962	54.7%
29	ADMINISTRATION - CITY MANAGER	1,080,919	846,879	443,952	457,171	389,708	54.0%
30	ADMINISTRATION - GOV'T AFFAIRS	494,956	584,993	231,356	272,582	312,411	46.6%
31	ADMINISTRATION - ACM ADMIN SVCS	284,319	270,408	135,328	153,156	117,252	56.6%
32	ADMINISTRATION - ACM DEVELOPMENT	863,017	671,490	394,066	436,586	234,904	65.0%
33	ADMINISTRATION - ACM-CFO	471,763	344,524	155,591	154,396	190,128	44.8%
34	ADMINISTRATION - ACM-OPERATIONS	531,805	703,742	286,849	295,511	408,231	42.0%
35	HUMAN RESOURCES	1,515,930	1,758,465	764,522	962,293	796,172	54.7%
36	BUDGET & PROG MGMT OFFICE	668,286	1,553,927	365,213	360,792	1,193,135	23.2%
37	PUBLIC RELATIONS	1,025,319	939,382	512,627	550,918	388,464	58.6%
38	COUNCIL SUPPORT SERVICES	431,084	368,911	181,151	199,340	169,571	54.0%
39	LEGAL	2,317,263	2,459,036	1,086,208	1,296,698	1,162,338	52.7%
40	MUNICIPAL COURT	2,743,777	3,184,201	1,422,044	1,665,306	1,518,895	52.3%
41	FINANCE	2,070,859	2,511,047	1,086,403	1,262,003	1,249,044	50.3%
42	OFFICE OF BUSINESS OPPORTUNITIES	713,009	847,659	356,600	412,417	435,242	48.7%
43	COMMUNITY DEVELOPMENT	683,590	727,657	294,541	417,320	310,337	57.4%
44	HOMELESS SERVICES	911,409	1,150,604	321,250	472,227	678,377	41.0%
45	DEVELOPMENT SERVICES	3,287,906	3,800,909	1,735,780	1,991,909	1,809,000	52.4%
46	POLICE	54,685,357	52,561,240	26,830,626	27,284,970	25,276,270	51.9%
47	EMERGENCY OPERATIONS	598,166	659,139	283,154	347,287	311,852	52.7%
48	911 EMERGENCY COMMUNICATIONS	3,613,001	3,535,081	1,904,316	2,044,966	1,490,115	57.8%
49	FIRE	26,184,264	26,653,019	13,327,854	14,914,882	11,738,137	56.0%
50	PARKS & RECREATION	14,773,074	15,109,931	7,784,092	8,178,277	6,931,654	54.1%
51	PUBLIC WORKS	25,746,849	24,761,174	13,508,013	13,030,564	11,730,610	52.6%
52	GENERAL SRVCS/SUPPORT SERVICES	3,214,710	5,056,039	1,378,648	2,181,080	2,874,959	43.1%
53	INFORMATION TECHNOLOGY	4,509,789	5,439,722	2,919,369	3,123,744	2,315,978	57.4%
54	<b>TOTAL EXPENDITURES - DEPARTMENT</b>	<b>154,509,145</b>	<b>157,500,591</b>	<b>78,291,396</b>	<b>83,013,845</b>	<b>74,486,746</b>	<b>52.7%</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	3,879,665	4,979,546	1,612,531	75.5%
59	SOLICITOR & DETENTION	1,356,462	1,168,667	659,995	557,104	611,563	47.7%
60	NON-DEPARTMENTAL & MISC.	(6,434)	40,000	1,500	500	39,500	1.3%
61	OTHER SERVICES AND CHARGES	25,725	634,386	200	(315)	634,701	0.0%
62	<b>TOTAL EXPENDITURES - NON-DEPT &amp; MISC</b>	<b>8,127,412</b>	<b>8,435,130</b>	<b>4,564,360</b>	<b>5,536,835</b>	<b>2,898,295</b>	<b>65.6%</b>
63	<b>TOTAL EXPENDITURES</b>	<b>162,636,557</b>	<b>165,935,721</b>	<b>82,855,756</b>	<b>88,550,680</b>	<b>77,385,041</b>	<b>53.4%</b>
<b>TRANSFERS OUT</b>							
65	TO OTHER FUNDS	8,825,412	19,285,120	1,728,916	10,490,535	8,794,585	54.4%
66	DEVELOPMENT CORPORATIONS	1,291,592	1,291,592	576,327	902,004	389,588	69.8%
67	TO DEBT SERVICE	3,541,525	3,607,711	2,065,890	2,104,498	1,503,213	58.3%
68	<b>TOTAL TRANSFERS OUT</b>	<b>13,658,529</b>	<b>24,184,423</b>	<b>4,371,133</b>	<b>13,497,037</b>	<b>10,687,386</b>	<b>55.8%</b>
69	<b>TOTAL GEN FUND EXPEND &amp; TRANSFERS OUT</b>	<b>176,295,086</b>	<b>190,120,144</b>	<b>87,226,889</b>	<b>102,047,717</b>	<b>88,072,427</b>	<b>53.7%</b>
70	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(3,277,575)</b>	<b>0</b>	<b>(28,330,756)</b>	<b>(33,475,455)</b>		

City of Columbia  
Hospitality Fund Summary - Revenue and Expenditures  
As of 1/31/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JAN 2024	ACTUAL CURRENT YEAR THRU JAN 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 TAXES	16,488,942	15,718,458	10,944,664	9,490,914	6,227,544	60.4%
2 INTEREST	388,290	126,979	74,071	74,629	52,350	58.8%
3 UNAPPROPRIATED SURPLUS	0	1,534,857	0	0	1,534,857	0.0%
4 <b>TOTAL HOSP FUND REVENUE</b>	<b>16,877,232</b>	<b>17,380,294</b>	<b>11,018,735</b>	<b>9,565,543</b>	<b>7,814,751</b>	<b>55.0%</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>17,380,294</b>	<b>11,018,735</b>	<b>9,565,543</b>	<b>7,814,751</b>	<b>55.0%</b>
<b>EXPEND. - NON-DEPT &amp; MISC.</b>						
7 CITY COUNCIL LINE ITEM AG.	2,680,000	2,860,000	944,118	1,339,242	1,520,758	46.8%
8 HOSPITALITY TAX - ALLOCATIONS	3,291,281	4,211,493	1,023,759	1,582,313	2,629,180	37.6%
9 CITY COUNCIL HTAX ALLOCATIONS	315,101	1,520,188	10,525	110,543	1,409,645	7.3%
10 SPECIAL PROJECTS	212,511	200,000	28,463	33,622	166,378	16.8%
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>2,006,865</b>	<b>3,065,720</b>	<b>5,725,961</b>	<b>34.9%</b>
<b>TRANSFERS OUT</b>						
13 TO GENERAL FUND	4,000,000	4,800,000	2,158,333	2,800,000	2,000,000	58.3%
14 TO DEBT SERVICE	2,533,493	2,538,613	1,477,871	1,480,858	1,057,755	58.3%
15 TO CAPITAL PROJECT FUND	4,167,531	1,250,000	0	0	1,250,000	0.0%
16 <b>TOTAL TRANSFERS OUT</b>	<b>10,701,024</b>	<b>8,588,613</b>	<b>3,636,204</b>	<b>4,280,858</b>	<b>4,307,755</b>	<b>49.8%</b>
17 <b>TOTAL HOSP FUND EXP &amp; TRSF OUT</b>	<b>17,205,506</b>	<b>17,380,294</b>	<b>5,643,069</b>	<b>7,346,578</b>	<b>10,033,716</b>	<b>42.3%</b>
18 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(328,274)</b>	<b>0</b>	<b>5,375,666</b>	<b>2,218,965</b>		

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 1/31/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JAN 2024	ACTUAL CURRENT YEAR THRU JAN 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CURRENT SERVICE CHARGES	7,657,362	8,438,300	3,648,770	4,571,547	3,866,753	54.2%
2 FINES & FORFEITURES	1,887,825	1,721,900	861,759	911,729	810,171	52.9%
3 MISCELLANEOUS REVENUE	896,659	100	0	0	100	0.0%
4 INTEREST ON INVESTMENT	8,250	163,604	139,599	255,227	(91,623)	156.0%
5 RENTS & SALE OF PROPERTY	81,900	113,000	40,950	47,775	65,225	42.3%
6 UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
7 REIMBURSEMENTS	13,526	0	13,526	15,721	(15,721)	0.0%
8 <b>TOTAL REVENUE</b>	<b>10,545,522</b>	<b>10,436,904</b>	<b>4,704,604</b>	<b>5,801,999</b>	<b>4,634,905</b>	<b>55.6%</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>5,801,999</b>	<b>4,634,905</b>	<b>55.6%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
11 FINANCE	112,236	112,582	52,789	66,274	46,308	58.9%
12 PUBLIC WORKS	97,347	98,615	41,061	70,111	28,504	71.1%
13 PARKING OPERATIONS	3,648,851	4,124,497	1,599,629	2,223,437	1,901,060	53.9%
14 PARKING FACILITIES	1,650,443	2,004,599	779,684	888,240	1,116,359	44.3%
15 <b>TOTAL DEPARTMENT</b>	<b>5,508,877</b>	<b>6,340,293</b>	<b>2,473,163</b>	<b>3,248,062</b>	<b>3,092,231</b>	<b>51.2%</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>3,882,748</b>	<b>5,617,156</b>	<b>40.9%</b>
<b>TRANSFERS OUT</b>						
26 TO GENERAL FUND	500,000	500,000	250,000	291,667	208,333	58.3%
27 TO PARKING PROJECTS	244,532	0	0	0	0	0.0%
28 TO RISK MANAGEMENT	120,000	120,000	60,000	70,000	50,000	58.3%
29 TO CENTRAL STORES	37,000	37,000	18,500	21,583	15,417	58.3%
30 TO GENERAL ADMIN INFO TECH	191,718	175,000	87,500	102,083	72,917	58.3%
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	11,667	8,333	58.3%
35 TO PURCHASING	52,811	40,000	19,473	21,620	18,380	54.1%
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	26,250	18,750	58.3%
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>544,870</b>	<b>392,130</b>	<b>58.15%</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>4,427,618</b>	<b>6,009,286</b>	<b>42.4%</b>
42 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>(33,295)</b>	<b>0</b>	<b>1,650,199</b>	<b>1,374,381</b>		

City of Columbia  
Water/Sewer Summary - Revenue & Expenditures  
As of 01/31/25

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	%
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	TO BUDGET	ANNUAL
		FY 2023/24	FY 2024/25	THRU JAN 2024	THRU JAN 2025	VARIANCE	BUDGET
<b>REVENUE</b>							
1	INTERGOVERNMENTAL REVENUES	5,906,008	0	1,253,383	16,222,583	(16,222,583)	0.0%
2	LICENSES AND PERMITS	0	0	0	0	0	0.0%
3	CHARGES FOR SERVICES	186,327,483	195,748,117	113,092,489	118,299,742	77,448,375	60.4%
4	FINES & FORFEITURES	4,327,704	2,000,000	2,449,658	3,029,183	(1,029,183)	151.5%
5	MISCELLANEOUS REVENUE	0	28,134	0	0	28,134	0.0%
6	INTEREST REVENUES	16,778,150	4,000,000	4,559,324	4,184,752	(184,752)	104.6%
7	RENTS & SALE OF PROPERTY	478,732	250,000	190,825	265,182	(15,182)	106.1%
8	REIMBURSEMENTS	212,876	0	212,876	204,004	(204,004)	0.0%
9	CONTRIBUTIONS	6,145,180	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>220,176,133</b>	<b>207,391,561</b>	<b>121,758,555</b>	<b>142,205,446</b>	<b>65,186,115</b>	<b>68.6%</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>	<b>0</b>
16	<b>TOTAL WATER/SEWER REV &amp; TRF</b>	<b>220,176,133</b>	<b>207,391,561</b>	<b>121,758,555</b>	<b>142,205,446</b>	<b>65,186,115</b>	<b>68.6%</b>
<b>EXPENDITURES - DEPARTMENTS</b>							
19	CENTRAL ADMINISTRATION	6,074,986	7,280,717	3,076,572	3,606,117	3,674,600	49.5%
20	FINANCE	1,887,333	2,299,386	1,080,769	1,116,967	1,182,419	48.6%
21	ECONOMIC & COMM DEV	1,000,587	1,973,595	488,032	676,505	1,297,090	34.3%
22	POLICE	1,427,839	2,292,921	728,042	982,913	1,310,008	42.9%
23	FIRE	529,191	741,295	278,839	321,162	420,133	43.3%
24	PUBLIC WORKS	832,484	2,043,231	405,493	726,993	1,316,238	35.6%
25	GENERAL SERVICES	2,947,066	3,040,790	1,501,212	1,625,974	1,414,816	53.5%
26	INFORMATION TECHNOLOGY	608,741	779,445	351,921	389,035	390,410	49.9%
27	ENGINEERING-ADMINISTRATION	1,574,095	1,897,769	927,776	985,782	911,987	51.9%
28	ENGINEERING-GENERAL SERVICES	855,814	776,273	334,438	374,280	401,993	48.2%
29	WATER SYSTEMS IMPROVEMENTS	3,267,574	5,722,578	1,687,888	2,226,673	3,495,905	38.9%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,086,386	5,028,670	1,345,083	1,484,622	3,544,048	29.5%
31	REAL ESTATE WATER	376,026	704,741	176,505	221,718	483,023	31.5%
32	REAL ESTATE WASTE	351,441	571,775	170,472	217,641	354,134	38.1%
33	UTILITIES ADMINISTRATION	1,327,803	1,189,713	624,834	807,754	381,959	67.9%
34	METER READING	2,622,038	2,802,296	1,363,239	1,485,843	1,316,453	53.0%
35	WATER DISTRIBUTION & MAINTENANCE	16,353,336	19,927,206	7,907,631	9,453,921	10,473,285	47.4%
36	WASTEWATER MAINTENANCE	12,224,469	16,398,858	7,236,918	6,204,444	10,194,414	37.8%
37	COLUMBIA CANAL WTP	8,688,386	9,973,755	4,400,651	5,213,832	4,759,923	52.3%
38	LAKE MURRAY WTP	10,153,105	11,627,569	5,725,451	6,235,006	5,392,563	53.6%
39	METRO WWTP	16,681,163	24,739,672	8,777,155	10,419,957	14,319,715	42.1%
40	WATER COMPLIANCE	979,563	1,333,313	519,128	552,691	780,622	41.5%
41	WASTEWATER COMPLIANCE	944,110	1,488,267	481,790	556,166	932,101	37.4%
42	WATER/SEWER IMPROVEMENTS	6,580,894	0	1,035,793	1,216,967	(1,216,967)	0.0%
43	<b>TOTAL DEPARTMENT</b>	<b>101,374,430</b>	<b>124,633,835</b>	<b>50,625,632</b>	<b>57,102,963</b>	<b>67,530,872</b>	<b>45.8%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>							
45	DEBT SERVICE	30,469,549	53,276,462	17,545,439	29,706,112	23,570,350	55.8%
46	DEPRECIATION	45,473,199	0	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	23,458	21,163	183,862	10.3%
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	0.0%
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>17,587,392</b>	<b>29,756,775</b>	<b>28,373,694</b>	<b>51.2%</b>
60	<b>TOTAL EXPENDITURES</b>	<b>184,789,436</b>	<b>182,764,304</b>	<b>68,213,024</b>	<b>86,859,738</b>	<b>95,904,566</b>	<b>47.5%</b>
<b>TRANSFERS OUT</b>							
63	TO GENERAL FUND	4,748,280	7,234,708	2,769,830	4,220,245	3,014,463	58.3%
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	0.0%
67	TO GENERAL TORT	250,000	500,000	145,833	291,667	208,333	58.3%
68	TO PREMIUM & POLICIES	121,277	130,000	0	75,833	54,167	58.3%
69	TO SEWER TORT	584,753	0	0	0	0	0.0%
70	TO AUTO TORT	397,396	560,000	0	326,667	233,333	58.3%
71	TO WORKER'S COMP	81,436	15,000	0	8,750	6,250	58.3%
72	TO CENTRAL STORES	250,000	260,000	145,833	151,667	108,333	58.3%
73	TO GEN ADM INFO TECH	956,090	750,000	437,500	437,500	312,500	58.3%
74	TO PURCHASING	1,488,257	1,510,000	757,374	875,840	634,160	58.0%
75	TO RADIO REPAIR	44,490	31,000	0	18,083	12,917	58.3%
76	TO EQUIPMENT SERVICES	235,438	150,000	0	87,500	62,500	58.3%
77	<b>TOTAL TRANSFERS OUT</b>	<b>9,157,417</b>	<b>24,627,257</b>	<b>4,256,371</b>	<b>12,218,752</b>	<b>12,408,505</b>	<b>49.6%</b>
79	<b>TOTAL WATER/SEWER EXP &amp; TRF</b>	<b>193,946,853</b>	<b>207,391,561</b>	<b>72,469,395</b>	<b>99,078,490</b>	<b>108,313,071</b>	<b>47.8%</b>
82	<b>TOTAL SURPLUS (DEFICIT)</b>	<b>26,229,280</b>	<b>0</b>	<b>49,289,160</b>	<b>43,126,956</b>		

City of Columbia  
Stormwater Summary - Revenue & Expenditures  
As of 01/31/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JAN 2024	ACTUAL CURRENT YEAR THRU JAN 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
<b>REVENUE</b>						
1 CHARGES FOR SERVICES	17,499,562	18,389,747	10,263,069	10,959,403	7,430,344	59.6%
2 FINES AND FORFEITURES	0	0	0	3,800	(3,800)	0.0%
3 INTEREST REVENUES	5,766,956	771,335	1,689,503	1,946,885	(1,175,550)	252.4%
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>11,968,839</b>	<b>12,934,703</b>	<b>6,435,934</b>	<b>66.8%</b>
<b>TRANSFERS IN</b>						
9 <b>TOTAL TRANSFERS IN</b>	0	0	0	0	0	0.0%
10 <b>TOTAL STORMWATER REV &amp; TRF</b>	<b>23,359,260</b>	<b>19,370,637</b>	<b>11,968,839</b>	<b>12,934,703</b>	<b>6,435,934</b>	<b>66.8%</b>
<b>EXPENDITURES - DEPARTMENTS</b>						
14 STREETS:STORM DRAIN MAINTENANCE	1,453,196	3,068,327	1,436,442	1,132,827	1,935,500	36.9%
16 SOLID WASTE STREET SWEEPING	1,216,618	2,404,606	573,887	741,839	1,662,767	30.9%
17 STORM WATER:ENGINEERING	2,410,953	3,349,218	1,522,947	1,271,933	2,077,285	38.0%
18 REAL ESTATE STORM WATER	181,701	175,336	70,892	96,760	78,576	55.2%
19 STORM DRAIN MAINTENANCE	3,362,317	0	1,064,449	1,029,810	(1,029,810)	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>4,668,617</b>	<b>4,273,169</b>	<b>4,724,318</b>	<b>47.5%</b>
<b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b>						
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 <b>TOTAL EXPENDITURES</b>	<b>12,601,232</b>	<b>14,380,259</b>	<b>4,814,834</b>	<b>5,123,719</b>	<b>9,256,540</b>	<b>35.6%</b>
<b>TRANSFERS OUT</b>						
34 TO GENERAL FUND	608,174	623,378	354,768	363,637	259,741	58.3%
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	45,500	32,500	58.3%
39 TO PREMIUM & POLICIES	10,187	11,000	0	6,417	4,583	58.3%
40 TO AUTO TORT	33,380	45,000	0	26,250	18,750	58.3%
41 TO WORKER'S COMP	6,840	10,000	0	5,833	4,167	58.3%
42 TO CENTRAL STORES	125,000	125,000	72,917	72,917	52,083	58.3%
43 TO GEN ADM INFO TECH	17,311	20,000	0	11,667	8,333	58.3%
44 TO PURCHASING	343	1,000	0	583	417	58.3%
45 TO RADIO REPAIR	3,737	2,000	0	1,167	833	58.3%
46 TO EQUIPMENT SERVICES	19,776	10,000	0	5,833	4,167	58.3%
47 <b>TOTAL TRANSFERS OUT</b>	<b>824,749</b>	<b>4,990,378</b>	<b>427,685</b>	<b>539,804</b>	<b>4,450,574</b>	<b>10.8%</b>
48 <b>TOTAL STORMWATER EXP &amp; TRF</b>	<b>13,425,981</b>	<b>19,370,637</b>	<b>5,242,519</b>	<b>5,663,523</b>	<b>13,707,114</b>	<b>29.2%</b>
49 <b>TOTAL SURPLUS (DEFICIT)</b>	<b>9,933,279</b>	<b>0</b>	<b>6,726,320</b>	<b>7,271,180</b>		