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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 – March 2025

Date: May 16, 2025

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We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through March 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 03/31/2025

UNAUDITED

|   | ACTUAL<br>PRIOR YEAR<br>FY 2023/2024             | BUDGET<br>CURRENT YEAR<br>FY 2024/2025 | ACTUAL<br>PRIOR YEAR<br>THRU MAR 2024 | ACTUAL<br>CURRENT YEAR<br>THRU MAR 2025 | ACTUAL TO BUDGET<br>VARIANCE | %<br>ANNUAL<br>BUDGET |              |
|---|--|--|---------------------------------------|---|------------------------------|-----------------------|--------------|
| <b>REVENUE</b>                              |  |  |                                       |   |                              |                       |              |
| 1   | GENERAL PROPERTY TAX                             | 66,463,953                             | 70,823,221                            | 49,470,977                              | 56,049,553                   | 14,773,668            | 79.1%        |
| 2   | LICENSES AND PERMITS                             | 48,234,271                             | 44,330,375                            | 9,907,848                               | 9,589,273                    | 34,741,102            | 21.6%        |
| 3   | FROM OTHER AGENCIES                              | 20,319,637                             | 19,692,014                            | 17,545,465                              | 18,258,050                   | 1,433,964             | 92.7%        |
| 4   | CURRENT SERVICE CHARGES                          | 17,778,505                             | 17,837,212                            | 13,304,791                              | 13,358,721                   | 4,478,491             | 74.9%        |
| 5   | FINES & FORFEITURES                              | 300,786                                | 331,500                               | 316,660                                 | 304,987                      | 26,513                | 92.0%        |
| 6   | INTRAGOVERNMENTAL REVENUES                       | 8,145                                  | 0                                     | 0                                       | 0                            | 0                     | 0.0%         |
| 7   | SPECIAL EVENTS                                   | 125,866                                | 265,000                               | 89,233                                  | 92,363                       | 172,637               | 34.9%        |
| 8   | MISCELLANEOUS REVENUE                            | 457,771                                | 150,000                               | 238,293                                 | 177,575                      | (27,575)              | 118.4%       |
| 9   | DONATED FUNDS                                    | 0                                      | 0                                     | 0                                       | 0                            | 0                     | 0.0%         |
| 10  | INTEREST ON INVESTMENT                           | 1,862,979                              | 548,307                               | 411,230                                 | 280,746                      | 267,561               | 51.2%        |
| 11  | RENTS & SALE OF PROPERTY                         | 1,662,138                              | 1,120,400                             | 1,377,924                               | 1,272,389                    | (151,989)             | 113.6%       |
| 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>93,228,165</b>                       | <b>99,950,574</b>            | <b>59,486,486</b>     | <b>62.7%</b> |
| <b>TRANSFERS IN</b>                         |  |  |                                       |   |                              |                       |              |
| 16  | FROM GENERAL FUND-SPECIAL                        | 2,856,262                              | 15,000,000                            | 2,066,182                               | 11,637,935                   | (3,362,065)           | 77.6%        |
| 17  | FROM ACCOMMODATIONS TAX                          | 25,000                                 | 25,000                                | 18,750                                  | 18,750                       | (6,250)               | 75.0%        |
| 18  | FROM HOSPITALITY TAX                             | 4,000,000                              | 4,800,000                             | 3,000,000                               | 3,600,000                    | (1,200,000)           | 75.0%        |
| 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                               | 375,000                                 | 375,000                      | (125,000)             | 75.0%        |
| 21  | FROM WATER & SEWER OPERATING                     | 4,748,280                              | 7,234,706                             | 3,561,210                               | 5,426,030                    | (1,808,676)           | 75.0%        |
| 22  | FROM STORM WATER OPERATING                       | 608,174                                | 623,378                               | 456,131                                 | 467,534                      | (155,844)             | 75.0%        |
| 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>12,122,273</b>                       | <b>21,525,248</b>            | <b>(9,157,836)</b>    | <b>70.2%</b> |
| 26  | <b>TOTAL GEN FUND REVENUE &amp; TRANSFERS IN</b> | <b>173,017,511</b>                     | <b>190,120,144</b>                    | <b>105,350,438</b>                      | <b>121,475,823</b>           | <b>50,328,650</b>     | <b>63.9%</b> |
| <b>EXPENDITURES - DEPARTMENTS</b>           |  |  |                                       |   |                              |                       |              |
| 28  | LEGISLATIVE - MAYOR & CITY COUNCIL               | 1,088,724                              | 1,001,412                             | 778,572                                 | 733,430                      | 267,982               | 73.2%        |
| 29  | ADMINISTRATION - CITY MANAGER                    | 1,080,919                              | 846,879                               | 587,665                                 | 580,016                      | 266,863               | 68.5%        |
| 30  | ADMINISTRATION - GOV'T AFFAIRS                   | 494,956                                | 584,993                               | 335,122                                 | 343,472                      | 241,521               | 58.7%        |
| 31  | ADMINISTRATION - ACM ADMIN SVCS                  | 284,319                                | 270,408                               | 179,526                                 | 188,409                      | 81,999                | 69.7%        |
| 32  | ADMINISTRATION - ACM DEVELOPMENT                 | 863,017                                | 671,490                               | 571,239                                 | 512,862                      | 158,628               | 76.4%        |
| 33  | ADMINISTRATION - ACM-CFO                         | 471,763                                | 344,524                               | 268,021                                 | 193,417                      | 151,107               | 56.1%        |
| 34  | ADMINISTRATION - ACM-OPERATIONS                  | 531,805                                | 703,742                               | 378,558                                 | 406,620                      | 297,122               | 57.8%        |
| 35  | HUMAN RESOURCES                                  | 1,515,930                              | 1,758,465                             | 1,065,930                               | 1,247,931                    | 510,534               | 71.0%        |
| 36  | BUDGET & PROG MGMT OFFICE                        | 668,286                                | 1,553,927                             | 482,484                                 | 471,442                      | 1,082,485             | 30.3%        |
| 37  | PUBLIC RELATIONS                                 | 1,025,319                              | 939,382                               | 697,895                                 | 709,672                      | 229,710               | 75.5%        |
| 38  | COUNCIL SUPPORT SERVICES                         | 431,084                                | 368,911                               | 222,064                                 | 236,985                      | 131,926               | 64.2%        |
| 39  | LEGAL  | 2,317,263                              | 2,459,036                             | 1,519,477                               | 1,670,365                    | 788,671               | 67.9%        |
| 40  | MUNICIPAL COURT                                  | 2,743,777                              | 3,184,201                             | 1,934,301                               | 2,104,321                    | 1,079,880             | 66.1%        |
| 41  | FINANCE  | 2,070,859                              | 2,511,047                             | 1,461,780                               | 1,625,174                    | 885,873               | 64.7%        |
| 42  | OFFICE OF BUSINESS OPPORTUNITIES                 | 713,009                                | 847,659                               | 502,173                                 | 517,902                      | 329,757               | 61.1%        |
| 43  | COMMUNITY DEVELOPMENT                            | 683,590                                | 727,657                               | 461,319                                 | 552,010                      | 175,647               | 75.9%        |
| 44  | HOMELESS SERVICES                                | 911,409                                | 1,150,604                             | 567,592                                 | 769,185                      | 381,419               | 66.9%        |
| 45  | DEVELOPMENT SERVICES                             | 3,287,906                              | 3,800,909                             | 2,352,657                               | 2,484,268                    | 1,316,641             | 65.4%        |
| 46  | POLICE   | 54,685,357                             | 52,561,240                            | 37,180,343                              | 35,853,885                   | 16,707,355            | 68.2%        |
| 47  | EMERGENCY OPERATIONS                             | 598,166                                | 659,139                               | 388,653                                 | 445,491                      | 213,648               | 67.6%        |
| 48  | 911 EMERGENCY COMMUNICATIONS                     | 3,613,001                              | 3,535,081                             | 2,549,480                               | 2,551,721                    | 983,360               | 72.2%        |
| 49  | FIRE   | 26,184,264                             | 26,653,019                            | 18,330,981                              | 19,488,576                   | 7,164,443             | 73.1%        |
| 50  | PARKS & RECREATION                               | 14,773,074                             | 15,109,931                            | 10,332,021                              | 10,533,335                   | 4,576,596             | 69.7%        |
| 51  | PUBLIC WORKS                                     | 25,746,849                             | 24,761,174                            | 17,441,428                              | 17,429,314                   | 7,331,860             | 70.4%        |
| 52  | GENERAL SRVCS/SUPPORT SERVICES                   | 3,214,710                              | 5,056,039                             | 1,983,288                               | 2,838,978                    | 2,217,061             | 56.2%        |
| 53  | INFORMATION TECHNOLOGY                           | 4,509,789                              | 5,439,722                             | 3,546,355                               | 3,679,462                    | 1,760,260             | 67.6%        |
| 54  | <b>TOTAL EXPENDITURES - DEPARTMENT</b>           | <b>154,509,145</b>                     | <b>157,500,591</b>                    | <b>106,118,924</b>                      | <b>108,168,243</b>           | <b>49,332,348</b>     | <b>68.7%</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                             | 4,871,686                               | 5,546,447                    | 1,045,630             | 84.1%        |
| 59  | SOLICITOR & DETENTION                            | 1,356,462                              | 1,168,667                             | 845,394                                 | 919,306                      | 249,361               | 78.7%        |
| 60  | NON-DEPARTMENTAL & MISC.                         | (6,434)                                | 40,000                                | 3,645                                   | 5,146                        | 34,854                | 12.9%        |
| 61  | OTHER SERVICES AND CHARGES                       | 25,725                                 | 634,386                               | 206                                     | 0                            | 634,386               | 0.0%         |
| 62  | <b>TOTAL EXPENDITURES - NON-DEPT &amp; MISC</b>  | <b>8,127,412</b>                       | <b>8,435,130</b>                      | <b>5,743,931</b>                        | <b>6,470,899</b>             | <b>1,964,231</b>      | <b>76.7%</b> |
| 63  | <b>TOTAL EXPENDITURES</b>                        | <b>162,636,557</b>                     | <b>165,935,721</b>                    | <b>111,862,855</b>                      | <b>114,639,142</b>           | <b>51,296,579</b>     | <b>69.1%</b> |
| <b>TRANSFERS OUT</b>                        |  |  |                                       |   |                              |                       |              |
| 65  | TO OTHER FUNDS                                   | 8,825,412                              | 19,285,120                            | 4,719,616                               | 13,487,809                   | 5,797,311             | 69.9%        |
| 66  | DEVELOPMENT CORPORATIONS                         | 1,291,592                              | 1,291,592                             | 968,695                                 | 1,159,720                    | 131,872               | 89.8%        |
| 67  | TO DEBT SERVICE                                  | 3,541,525                              | 3,607,711                             | 2,656,144                               | 2,705,783                    | 901,928               | 75.0%        |
| 68  | <b>TOTAL TRANSFERS OUT</b>                       | <b>13,658,529</b>                      | <b>24,184,423</b>                     | <b>8,344,455</b>                        | <b>17,353,312</b>            | <b>6,831,111</b>      | <b>71.8%</b> |
| 69  | <b>TOTAL GEN FUND EXPEND &amp; TRANSFERS OUT</b> | <b>176,295,086</b>                     | <b>190,120,144</b>                    | <b>120,207,310</b>                      | <b>131,992,454</b>           | <b>58,127,690</b>     | <b>69.4%</b> |
| 70  | <b>TOTAL SURPLUS (DEFICIT)</b>                   | <b>(3,277,575)</b>                     | <b>0</b>                              | <b>(14,856,872)</b>                     | <b>(10,516,631)</b>          |                       |              |

City of Columbia  
 Hospitality Fund Summary - Revenue and Expenditures  
 As of 3/31/2025

UNAUDITED

|  | ACTUAL<br>PRIOR YEAR<br>FY 2023/24 | BUDGET<br>CURRENT YEAR<br>FY 2024/25 | ACTUAL<br>PRIOR YEAR<br>THRU MAR 2024 | ACTUAL<br>CURRENT YEAR<br>THRU MAR 2025 | ACTUAL<br>TO BUDGET<br>VARIANCE | % ANNUAL<br>BUDGET |
|--|------------------------------------|--------------------------------------|---------------------------------------|---|---------------------------------|--------------------|
| <b>REVENUE</b>                               |                                    |                                      |                                       |   |                                 |                    |
| 1 TAXES                                      | 16,488,942                         | 15,718,458                           | 13,180,697                            | 12,285,454                              | 3,433,004                       | 78.2%              |
| 2 INTEREST                                   | 388,290                            | 126,979                              | 115,991                               | 93,406                                  | 33,573                          | 73.6%              |
| 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>13,296,688</b>                     | <b>12,378,860</b>                       | <b>5,001,434</b>                | <b>71.2%</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>13,296,688</b>                     | <b>12,378,860</b>                       | <b>5,001,434</b>                | <b>71.2%</b>       |
| <b>EXPEND. - NON-DEPT &amp; MISC.</b>        |                                    |                                      |                                       |   |                                 |                    |
| 7 CITY COUNCIL LINE ITEM AG.                 | 2,680,000                          | 2,860,000                            | 1,487,324                             | 2,130,870                               | 729,130                         | 74.5%              |
| 8 HOSPITALITY TAX - ALLOCATIONS              | 3,291,281                          | 4,211,493                            | 1,588,757                             | 2,157,626                               | 2,053,867                       | 51.2%              |
| 9 CITY COUNCIL HTAX ALLOCATIONS              | 315,101                            | 1,520,188                            | 181,456                               | 212,290                                 | 1,307,898                       | 14.0%              |
| 10 SPECIAL PROJECTS                          | 212,511                            | 200,000                              | 119,201                               | 75,365                                  | 124,635                         | 37.7%              |
| 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>3,376,738</b>                      | <b>4,576,151</b>                        | <b>4,215,530</b>                | <b>52.1%</b>       |
| <b>TRANSFERS OUT</b>                         |                                    |                                      |                                       |   |                                 |                    |
| 13 TO GENERAL FUND                           | 4,000,000                          | 4,800,000                            | 3,000,000                             | 3,600,000                               | 1,200,000                       | 75.0%              |
| 14 TO DEBT SERVICE                           | 2,533,493                          | 2,538,613                            | 1,900,120                             | 1,903,960                               | 634,653                         | 75.0%              |
| 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>4,900,120</b>                      | <b>5,503,960</b>                        | <b>3,084,653</b>                | <b>64.1%</b>       |
| 17 <b>TOTAL HOSP FUND EXP &amp; TRSF OUT</b> | <b>17,205,506</b>                  | <b>17,380,294</b>                    | <b>8,276,858</b>                      | <b>10,080,111</b>                       | <b>7,300,183</b>                | <b>58.0%</b>       |
| 18 <b>TOTAL SURPLUS (DEFICIT)</b>            | <b>(328,274)</b>                   | <b>0</b>                             | <b>5,019,830</b>                      | <b>2,298,749</b>                        |                                 |                    |

City of Columbia  
 Parking Fund - Revenue and Expenditures  
 As of 3/31/2025

UNAUDITED

|   | ACTUAL<br>PRIOR YEAR<br>FY 2023/24 | BUDGET<br>CURRENT YEAR<br>FY 2024/25 | ACTUAL<br>PRIOR YEAR<br>THRU MAR 2024 | ACTUAL<br>CURRENT YEAR<br>THRU MAR 2025 | ACTUAL<br>TO BUDGET<br>VARIANCE | % ANNUAL<br>BUDGET |
|---|------------------------------------|--------------------------------------|---------------------------------------|---|---------------------------------|--------------------|
| <b>REVENUE</b>                          |                                    |                                      |                                       |   |                                 |                    |
| 1 CURRENT SERVICE CHARGES               | 7,657,362                          | 8,438,300                            | 5,763,307                             | 6,140,935                               | 2,297,365                       | 72.8%              |
| 2 FINES & FORFEITURES                   | 1,887,825                          | 1,721,900                            | 1,370,978                             | 1,216,550                               | 505,350                         | 70.7%              |
| 3 MISCELLANEOUS REVENUE                 | 896,659                            | 100                                  | 0                                     | 0                                       | 100                             | 0.0%               |
| 4 INTEREST ON INVESTMENT                | 8,250                              | 163,604                              | 285,291                               | 322,167                                 | (158,563)                       | 196.9%             |
| 5 RENTS & SALE OF PROPERTY              | 81,900                             | 113,000                              | 61,425                                | 61,425                                  | 51,575                          | 54.4%              |
| 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>7,494,527</b>                      | <b>7,756,798</b>                        | <b>2,680,106</b>                | <b>74.3%</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>7,494,527</b>                      | <b>7,756,798</b>                        | <b>2,680,106</b>                | <b>74.3%</b>       |
| <b>EXPENDITURES - DEPARTMENTS</b>       |                                    |                                      |                                       |   |                                 |                    |
| 11 FINANCE                              | 112,236                            | 112,582                              | 80,475                                | 84,667                                  | 27,915                          | 75.2%              |
| 12 PUBLIC WORKS                         | 97,347                             | 98,615                               | 65,470                                | 87,130                                  | 11,485                          | 88.4%              |
| 13 PARKING OPERATIONS                   | 3,648,851                          | 4,124,497                            | 2,690,646                             | 2,879,404                               | 1,245,093                       | 69.8%              |
| 14 PARKING FACILITIES                   | 1,650,443                          | 2,004,599                            | 1,087,633                             | 1,109,420                               | 895,179                         | 55.3%              |
| 15 <b>TOTAL DEPARTMENT</b>              | <b>5,508,877</b>                   | <b>6,340,293</b>                     | <b>3,924,224</b>                      | <b>4,160,621</b>                        | <b>2,179,672</b>                | <b>65.6%</b>       |
| <b>EXPEND. - NON-DEPART &amp; MISC.</b> |                                    |                                      |                                       |   |                                 |                    |
| 16 DEBT SERVICE                         | 1,318,212                          | 3,064,371                            | 777,892                               | 1,266,871                               | 1,797,500                       | 41.3%              |
| 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>777,892</b>                        | <b>1,266,871</b>                        | <b>1,892,740</b>                | <b>40.1%</b>       |
| 25 <b>TOTAL EXPENDITURES</b>            | <b>9,296,369</b>                   | <b>9,499,904</b>                     | <b>4,702,116</b>                      | <b>5,427,492</b>                        | <b>4,072,412</b>                | <b>57.1%</b>       |
| <b>TRANSFERS OUT</b>                    |                                    |                                      |                                       |   |                                 |                    |
| 26 TO GENERAL FUND                      | 500,000                            | 500,000                              | 375,000                               | 375,000                                 | 125,000                         | 75.0%              |
| 27 TO PARKING PROJECTS                  | 244,532                            | 0                                    | 0                                     | 0                                       | 0                               | 0.0%               |
| 28 TO RISK MANAGEMENT                   | 120,000                            | 120,000                              | 90,000                                | 90,000                                  | 30,000                          | 75.0%              |
| 29 TO CENTRAL STORES                    | 37,000                             | 37,000                               | 27,750                                | 27,750                                  | 9,250                           | 75.0%              |
| 30 TO GENERAL ADMIN INFO TECH           | 191,718                            | 175,000                              | 131,250                               | 131,250                                 | 43,750                          | 75.0%              |
| 31 TO PREMIUM & POLICIES                | 9,838                              | 0                                    | 0                                     | 0                                       | 0                               | 0.0%               |
| 32 TO AUTO TORT                         | 38,842                             | 0                                    | 0                                     | 0                                       | 0                               | 0.0%               |
| 33 TO WORKER'S COMP                     | 20,000                             | 20,000                               | 15,000                                | 15,000                                  | 5,000                           | 75.0%              |
| 34 TO PURCHASING                        | 52,811                             | 40,000                               | 25,109                                | 27,672                                  | 12,328                          | 69.2%              |
| 35 TO RADIO REPAIR                      | 3,609                              | 0                                    | 0                                     | 0                                       | 0                               | 0.0%               |
| 36 TO TORT                              | 45,000                             | 45,000                               | 33,750                                | 33,750                                  | 11,250                          | 75.0%              |
| 37 TO EQUIPMENT SERVICES                | 19,098                             | 0                                    | 0                                     | 0                                       | 0                               | 0.0%               |
| 38 <b>TOTAL TRANSFERS OUT</b>           | <b>1,282,446</b>                   | <b>937,000</b>                       | <b>697,859</b>                        | <b>700,422</b>                          | <b>236,578</b>                  | <b>74.75%</b>      |
| 39 <b>TOTAL PARKING EXP &amp; TRF</b>   | <b>10,578,815</b>                  | <b>10,436,904</b>                    | <b>5,399,975</b>                      | <b>6,127,914</b>                        | <b>4,308,990</b>                | <b>58.7%</b>       |
| 40 <b>TOTAL SURPLUS (DEFICIT)</b>       | <b>(33,293)</b>                    | <b>0</b>                             | <b>2,094,552</b>                      | <b>1,628,884</b>                        |                                 |                    |

City of Columbia  
Water/Sewer Summary - Revenue & Expenditures  
As of 03/31/25

UNAUDITED

|  | ACTUAL<br>PRIOR YEAR<br>FY 2023/24     | BUDGET<br>CURRENT YEAR<br>FY 2024/25 | ACTUAL<br>PRIOR YEAR<br>THRU MAR 2024 | ACTUAL<br>CURRENT YEAR<br>THRU MAR 2025 | ACTUAL<br>TO BUDGET<br>VARIANCE | %<br>ANNUAL<br>BUDGET |              |
|--|--|--------------------------------------|---------------------------------------|---|---------------------------------|-----------------------|--------------|
| <b>REVENUE</b>                                     |  |                                      |                                       |   |                                 |                       |              |
| 1  | INTERGOVERNMENTAL REVENUES             | 5,906,008                            | 0                                     | 1,688,133                               | 21,188,847                      | (21,188,847)          | 0.0%         |
| 2  | LICENSES AND PERMITS                   | 0                                    | 0                                     | 0                                       | 0                               | 0                     | 0.0%         |
| 3  | CHARGES FOR SERVICES                   | 186,327,483                          | 195,748,117                           | 140,758,706                             | 146,489,289                     | 49,258,828            | 74.8%        |
| 4  | FINES & FORFEITURES                    | 4,327,704                            | 2,000,000                             | 3,169,588                               | 3,809,749                       | (1,809,749)           | 190.5%       |
| 5  | MISCELLANEOUS REVENUE                  | 0                                    | 28,134                                | 0                                       | 0                               | 28,134                | 0.0%         |
| 6  | INTEREST REVENUES                      | 16,778,150                           | 4,000,000                             | 6,621,471                               | 5,107,908                       | (1,107,908)           | 127.7%       |
| 7  | RENTS & SALE OF PROPERTY               | 478,732                              | 250,000                               | 202,764                                 | 289,081                         | (39,081)              | 115.6%       |
| 8  | REIMBURSEMENTS                         | 212,876                              | 0                                     | 212,876                                 | 204,004                         | (204,004)             | 0.0%         |
| 9  | CONTRIBUTIONS                          | 6,145,180                            | 0                                     | 0                                       | 2,971,600                       | (2,971,600)           | 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>152,653,538</b>                      | <b>180,060,478</b>              | <b>27,331,083</b>     | <b>86.8%</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>              | <b>0</b>     |
| 16   | <b>TOTAL WATER/SEWER REV &amp; TRF</b> | <b>220,176,133</b>                   | <b>207,391,561</b>                    | <b>152,653,538</b>                      | <b>180,060,478</b>              | <b>27,331,083</b>     | <b>86.8%</b> |
| <b>EXPENDITURES - DEPARTMENTS</b>                  |  |                                      |                                       |   |                                 |                       |              |
| 19   | CENTRAL ADMINISTRATION                 | 6,074,986                            | 7,280,717                             | 4,214,077                               | 4,652,805                       | 2,627,912             | 63.9%        |
| 20   | FINANCE                                | 1,887,333                            | 2,299,386                             | 1,355,226                               | 1,438,454                       | 860,932               | 62.6%        |
| 21   | ECONOMIC & COMM DEV                    | 1,000,587                            | 1,973,595                             | 746,210                                 | 929,433                         | 1,044,162             | 47.1%        |
| 22   | POLICE                                 | 1,427,839                            | 2,292,921                             | 904,120                                 | 1,314,177                       | 978,744               | 57.3%        |
| 23   | FIRE                                   | 529,191                              | 741,295                               | 377,925                                 | 417,809                         | 323,486               | 56.4%        |
| 24   | PUBLIC WORKS                           | 832,484                              | 2,043,231                             | 542,512                                 | 852,839                         | 1,190,392             | 41.7%        |
| 25   | GENERAL SERVICES                       | 2,947,066                            | 3,040,790                             | 2,071,324                               | 2,195,634                       | 845,156               | 72.2%        |
| 26   | INFORMATION TECHNOLOGY                 | 608,741                              | 779,445                               | 466,952                                 | 507,595                         | 271,850               | 65.1%        |
| 27   | ENGINEERING-ADMINISTRATION             | 1,574,095                            | 1,897,769                             | 1,179,331                               | 1,240,584                       | 657,185               | 65.4%        |
| 28   | ENGINEERING-GENERAL SERVICES           | 855,814                              | 776,273                               | 464,534                                 | 518,162                         | 258,111               | 66.7%        |
| 29   | WATER SYSTEMS IMPROVEMENTS             | 3,267,574                            | 5,722,578                             | 2,054,490                               | 3,339,311                       | 2,383,267             | 58.4%        |
| 30   | WASTEWATER SYSTEMS IMPROVEMENTS        | 3,086,386                            | 5,028,670                             | 1,943,396                               | 2,043,298                       | 2,985,372             | 40.6%        |
| 31   | REAL ESTATE WATER                      | 376,026                              | 704,741                               | 242,061                                 | 286,691                         | 418,050               | 40.7%        |
| 32   | REAL ESTATE WASTE                      | 351,441                              | 571,775                               | 230,374                                 | 281,690                         | 290,085               | 49.3%        |
| 33   | UTILITIES ADMINISTRATION               | 1,327,803                            | 1,105,064                             | 867,323                                 | 883,110                         | 221,954               | 79.9%        |
| 34   | METER READING                          | 2,622,038                            | 2,802,296                             | 1,876,049                               | 1,836,398                       | 965,898               | 65.5%        |
| 35   | WATER DISTRIBUTION & MAINTENANCE       | 16,353,336                           | 19,927,206                            | 11,381,455                              | 12,185,084                      | 7,742,122             | 61.1%        |
| 36   | WASTEWATER MAINTENANCE                 | 12,224,469                           | 16,456,318                            | 9,576,628                               | 8,613,302                       | 7,843,016             | 52.3%        |
| 37   | COLUMBIA CANAL WTP                     | 8,688,386                            | 9,973,755                             | 6,148,002                               | 6,698,000                       | 3,275,755             | 67.2%        |
| 38   | LAKE MURRAY WTP                        | 10,153,105                           | 11,627,569                            | 7,266,388                               | 7,852,945                       | 3,774,624             | 67.5%        |
| 39   | METRO WWTP                             | 16,681,163                           | 24,739,672                            | 11,966,230                              | 13,693,853                      | 11,045,819            | 55.4%        |
| 40   | WATER COMPLIANCE                       | 979,563                              | 1,360,502                             | 685,788                                 | 720,474                         | 640,028               | 53.0%        |
| 41   | WASTEWATER COMPLIANCE                  | 944,110                              | 1,488,267                             | 644,332                                 | 715,351                         | 772,916               | 48.1%        |
| 42   | WATER/SEWER IMPROVEMENTS               | 6,580,894                            | 0                                     | 2,838,505                               | 3,026,400                       | (3,026,400)           | 0.0%         |
| 43   | <b>TOTAL DEPARTMENT</b>                | <b>101,374,430</b>                   | <b>124,633,835</b>                    | <b>70,043,232</b>                       | <b>76,243,399</b>               | <b>48,390,436</b>     | <b>61.2%</b> |
| <b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b> |  |                                      |                                       |   |                                 |                       |              |
| 45   | DEBT SERVICE                           | 30,469,549                           | 53,276,462                            | 17,556,238                              | 29,712,112                      | 23,564,350            | 55.8%        |
| 46   | DEPRECIATION                           | 45,473,199                           | 0                                     | 0                                       | 0                               | 0                     | 0.0%         |
| 47   | TUITION REIMBURSEMENT                  | 2,000                                | 35,000                                | 2,000                                   | 4,750                           | 30,250                | 13.6%        |
| 48   | TECHNOLOGY CONTINGENCY                 | 37,206                               | 205,025                               | 23,666                                  | 25,625                          | 179,400               | 12.5%        |
| 49   | EMPLOYEE TRAINING                      | 50,000                               | 50,000                                | 40,000                                  | 25,000                          | 25,000                | 50.0%        |
| 50   | SPECIAL PROJECTS                       | 18,495                               | 22,028                                | 18,495                                  | 0                               | 22,028                | 0.0%         |
| 51   | ECONOMIC DEVELOPMENT SPECIAL PROJECTS  | 53,500                               | 78,500                                | 53,500                                  | 53,500                          | 25,000                | 68.2%        |
| 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>17,693,899</b>                       | <b>29,820,987</b>               | <b>28,309,482</b>     | <b>51.3%</b> |
| 60   | <b>TOTAL EXPENDITURES</b>              | <b>184,789,436</b>                   | <b>182,764,304</b>                    | <b>87,737,131</b>                       | <b>106,064,386</b>              | <b>76,699,918</b>     | <b>58.0%</b> |
| <b>TRANSFERS OUT</b>                               |  |                                      |                                       |   |                                 |                       |              |
| 63   | TO GENERAL FUND                        | 4,748,280                            | 7,234,708                             | 3,561,210                               | 5,426,030                       | 1,808,678             | 75.0%        |
| 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                     | 0.0%         |
| 67   | TO GENERAL TORT                        | 250,000                              | 500,000                               | 187,500                                 | 375,000                         | 125,000               | 75.0%        |
| 68   | TO PREMIUM & POLICIES                  | 121,277                              | 130,000                               | 0                                       | 97,500                          | 32,500                | 75.0%        |
| 69   | TO SEWER TORT                          | 584,753                              | 0                                     | 0                                       | 0                               | 0                     | 0.0%         |
| 70   | TO AUTO TORT                           | 397,396                              | 560,000                               | 0                                       | 420,000                         | 140,000               | 75.0%        |
| 71   | TO WORKER'S COMP                       | 81,436                               | 15,000                                | 0                                       | 11,250                          | 3,750                 | 75.0%        |
| 72   | TO CENTRAL STORES                      | 250,000                              | 260,000                               | 187,500                                 | 195,000                         | 65,000                | 75.0%        |
| 73   | TO GEN ADM INFO TECH                   | 956,090                              | 750,000                               | 562,500                                 | 562,500                         | 187,500               | 75.0%        |
| 74   | TO PURCHASING                          | 1,488,257                            | 1,510,000                             | 999,009                                 | 1,122,006                       | 387,994               | 74.3%        |
| 75   | TO RADIO REPAIR                        | 44,490                               | 31,000                                | 0                                       | 23,250                          | 7,750                 | 75.0%        |
| 76   | TO EQUIPMENT SERVICES                  | 235,438                              | 150,000                               | 0                                       | 112,500                         | 37,500                | 75.0%        |
| 77   | <b>TOTAL TRANSFERS OUT</b>             | <b>9,157,417</b>                     | <b>24,627,257</b>                     | <b>5,497,719</b>                        | <b>14,070,036</b>               | <b>10,557,221</b>     | <b>57.1%</b> |
| 79   | <b>TOTAL WATER/SEWER EXP &amp; TRF</b> | <b>193,946,853</b>                   | <b>207,391,561</b>                    | <b>93,234,850</b>                       | <b>120,134,422</b>              | <b>87,257,139</b>     | <b>57.9%</b> |
| 80   |  |                                      |                                       |   |                                 |                       |              |
| 81   |  |                                      |                                       |   |                                 |                       |              |
| 82   | <b>TOTAL SURPLUS (DEFICIT)</b>         | <b>26,229,280</b>                    | <b>0</b>                              | <b>59,418,688</b>                       | <b>59,926,056</b>               |                       |              |

City of Columbia  
Stormwater Summary - Revenue & Expenditures  
As of 03/31/2025

UNAUDITED

|  | ACTUAL<br>PRIOR YEAR<br>FY 2023/24 | BUDGET<br>CURRENT YEAR<br>FY 2024/25 | ACTUAL<br>PRIOR YEAR<br>THRU MAR 2024 | ACTUAL<br>CURRENT YEAR<br>THRU MAR 2025 | ACTUAL<br>TO BUDGET<br>VARIANCE | %<br>ANNUAL<br>BUDGET |
|--|------------------------------------|--------------------------------------|---------------------------------------|---|---------------------------------|-----------------------|
| <b>REVENUE</b>                                     |                                    |                                      |                                       |   |                                 |                       |
| 1 CHARGES FOR SERVICES                             | 17,499,562                         | 18,389,747                           | 13,209,957                            | 14,083,655                              | 4,306,092                       | 76.6%                 |
| 2 FINES AND FORFEITURES                            | 0                                  | 0                                    | 0                                     | 6,300                                   | (6,300)                         | 0.0%                  |
| 3 INTEREST REVENUES                                | 5,766,956                          | 771,335                              | 2,363,508                             | 2,376,442                               | (1,605,107)                     | 308.1%                |
| 4 RENTS & SALE OF PROPERTY                         | 76,475                             | 0                                    | 0                                     | 23,800                                  | (23,800)                        | 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>15,589,732</b>                     | <b>16,506,312</b>                       | <b>2,864,325</b>                | <b>85.2%</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>15,589,732</b>                     | <b>16,506,312</b>                       | <b>2,864,325</b>                | <b>85.2%</b>          |
| <b>EXPENDITURES - DEPARTMENTS</b>                  |                                    |                                      |                                       |   |                                 |                       |
| 15 STREETS:STORM DRAIN MAINTENANCE                 | 1,453,196                          | 3,088,253                            | 1,737,597                             | 1,482,058                               | 1,606,195                       | 48.0%                 |
| 16 SOLID WASTE STREET SWEEPING                     | 1,216,618                          | 2,384,680                            | 799,157                               | 962,608                                 | 1,422,072                       | 40.4%                 |
| 17 STORM WATER:ENGINEERING                         | 2,410,953                          | 3,349,218                            | 1,890,339                             | 1,526,943                               | 1,822,275                       | 45.6%                 |
| 18 REAL ESTATE STORM WATER                         | 181,701                            | 175,336                              | 127,603                               | 125,200                                 | 50,136                          | 71.4%                 |
| 19 STORM DRAIN MAINTENANCE                         | 3,362,317                          | 0                                    | 1,261,263                             | 1,052,310                               | (1,052,310)                     | 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>5,815,959</b>                      | <b>5,149,119</b>                        | <b>3,848,368</b>                | <b>57.2%</b>          |
| <b>EXPENDITURES - NON-DEPARTMENTAL &amp; MISC.</b> |                                    |                                      |                                       |   |                                 |                       |
| 23 DEBT SERVICE                                    | 1,543,766                          | 2,490,600                            | 1,013,017                             | 1,698,350                               | 792,250                         | 68.2%                 |
| 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>1,013,017</b>                      | <b>1,698,350</b>                        | <b>3,684,422</b>                | <b>31.6%</b>          |
| 31 <b>TOTAL EXPENDITURES</b>                       | <b>12,601,232</b>                  | <b>14,380,259</b>                    | <b>6,828,976</b>                      | <b>6,847,469</b>                        | <b>7,532,790</b>                | <b>47.6%</b>          |
| <b>TRANSFERS OUT</b>                               |                                    |                                      |                                       |   |                                 |                       |
| 35 TO GENERAL FUND                                 | 608,174                            | 623,378                              | 456,131                               | 467,534                                 | 155,844                         | 75.0%                 |
| 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                                     | 58,500                                  | 19,500                          | 75.0%                 |
| 39 TO PREMIUM & POLICIES                           | 10,187                             | 11,000                               | 0                                     | 8,250                                   | 2,750                           | 75.0%                 |
| 40 TO AUTO TORT                                    | 33,380                             | 45,000                               | 0                                     | 33,750                                  | 11,250                          | 75.0%                 |
| 41 TO WORKER'S COMP                                | 6,840                              | 10,000                               | 0                                     | 7,500                                   | 2,500                           | 75.0%                 |
| 42 TO CENTRAL STORES                               | 125,000                            | 125,000                              | 93,750                                | 93,750                                  | 31,250                          | 75.0%                 |
| 43 TO GEN ADM INFO TECH                            | 17,311                             | 20,000                               | 0                                     | 15,000                                  | 5,000                           | 75.0%                 |
| 44 TO PURCHASING                                   | 343                                | 1,000                                | 0                                     | 750                                     | 250                             | 75.0%                 |
| 45 TO RADIO REPAIR                                 | 3,737                              | 2,000                                | 0                                     | 1,500                                   | 500                             | 75.0%                 |
| 46 TO EQUIPMENT SERVICES                           | 19,776                             | 10,000                               | 0                                     | 7,500                                   | 2,500                           | 75.0%                 |
| 47 <b>TOTAL TRANSFERS OUT</b>                      | <b>824,749</b>                     | <b>4,990,378</b>                     | <b>549,881</b>                        | <b>694,034</b>                          | <b>4,296,344</b>                | <b>13.9%</b>          |
| 48 <b>TOTAL STORMWATER EXP &amp; TRF</b>           | <b>13,425,981</b>                  | <b>19,370,637</b>                    | <b>7,378,857</b>                      | <b>7,541,503</b>                        | <b>11,829,134</b>               | <b>38.9%</b>          |
| 50   |                                    |                                      |                                       |   |                                 |                       |
| 51   |                                    |                                      |                                       |   |                                 |                       |
| 52 <b>TOTAL SURPLUS (DEFICIT)</b>                  | <b>9,933,279</b>                   | <b>0</b>                             | <b>8,210,875</b>                      | <b>8,964,809</b>                        |                                 |                       |