



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

From: Kristine Githara, Finance Director

Subject: Preliminary FY 2025/2026 Revenue & Expenditures Monthly Report – July 2025

Date: October 21, 2025

We are pleased to provide you with preliminary fiscal year 2025/2026 revenue and expenditure reports through July 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 07/31/2025

UNAUDITED

| | ACTUAL PRIOR YEAR FY 2024/2025 | BUDGET CURRENT YEAR FY 2025/2026 | ACTUAL PRIOR YEAR THRU JULY 2024 | ACTUAL CURRENT YEAR THRU JULY 2025 | ACTUAL TO BUDGET VARIANCE | % ANNUAL BUDGET | |
|---|--|--|--|--|------------------------------|-----------------------|-------------|
| REVENUE | | | | | | | |
| 1 | GENERAL PROPERTY TAX | 70,171,151 | 72,102,689 | 3,101,920 | 3,149,192 | 68,953,497 | 4.4% |
| 2 | LICENSES AND PERMITS | 47,271,878 | 47,816,419 | 1,038,509 | 2,576,804 | 45,239,615 | 5.4% |
| 3 | FROM OTHER AGENCIES | 20,612,329 | 20,437,331 | 267,686 | 156,346 | 20,280,985 | 0.8% |
| 4 | CURRENT SERVICE CHARGES | 18,045,585 | 18,240,177 | 1,505,501 | 1,545,158 | 16,695,019 | 8.5% |
| 5 | FINES & FORFEITURES | 359,432 | 330,250 | 71,201 | 79,431 | 250,819 | 24.1% |
| 6 | INTRAGOVERNMENTAL REVENUES | 8,343 | 0 | 0 | 0 | 0 | 0.0% |
| 7 | SPECIAL EVENTS | 128,288 | 171,000 | 15,935 | 11,628 | 159,372 | 6.8% |
| 8 | MISCELLANEOUS REVENUE | 1,085,745 | 256,000 | 56,416 | 7,775 | 248,225 | 3.0% |
| 9 | INTEREST ON INVESTMENT | 1,338,485 | 446,989 | 0 | 0 | 446,989 | 0.0% |
| 10 | RENTS & SALE OF PROPERTY | 1,975,146 | 1,212,500 | 223,453 | 66,682 | 1,145,818 | 5.5% |
| 11 | REIMBURSEMENTS (PEBA) | 566,917 | 0 | 0 | 0 | 0 | 0.0% |
| 12 | UNAPPROPRIATED SURPLUS | 0 | 5,668,179 | 0 | 0 | 5,668,179 | 0.0% |
| 13 | TOTAL REVENUE | 161,563,299 | 166,681,534 | 6,280,621 | 7,593,016 | 159,088,518 | 4.6% |
| TRANSFERS IN | | | | | | | |
| 15 | FROM GENERAL FUND-SPECIAL | 12,716,592 | 750,000 | 0 | 0 | 750,000 | 0.0% |
| 16 | FROM ACCOMMODATIONS TAX | 25,000 | 25,000 | 2,083 | 2,083 | 22,917 | 8.3% |
| 17 | FROM HOSPITALITY TAX | 4,800,000 | 4,800,000 | 400,000 | 400,000 | 4,400,000 | 8.3% |
| 18 | FROM ARPA | 2,500,000 | 4,000,000 | 0 | 0 | 4,000,000 | 0.0% |
| 19 | FROM PARKING FUND | 500,000 | 500,000 | 41,667 | 41,667 | 458,333 | 8.3% |
| 20 | FROM WATER & SEWER OPERATING | 7,234,706 | 7,251,007 | 602,892 | 602,892 | 6,648,115 | 8.3% |
| 21 | FROM STORM WATER OPERATING | 623,378 | 623,378 | 51,948 | 51,948 | 571,430 | 8.3% |
| 22 | TOTAL TRANSFERS IN | 28,399,676 | 17,949,385 | 1,098,590 | 1,098,590 | 16,850,795 | 6.1% |
| 23 | TOTAL GEN FUND REVENUE & TRANSFERS IN | 189,962,975 | 184,630,919 | 7,379,211 | 8,691,606 | 175,939,313 | 4.7% |
| EXPENDITURES - DEPARTMENTS | | | | | | | |
| 25 | LEGISLATIVE - MAYOR & CITY COUNCIL | 1,107,919 | 1,047,048 | 17,418 | 17,641 | 1,029,407 | 1.7% |
| 26 | ADMINISTRATION - CITY MANAGER | 806,971 | 860,780 | 7,699 | 13,987 | 846,793 | 1.6% |
| 27 | ADMINISTRATION - GOV'T AFFAIRS | 456,775 | 484,515 | 1,217 | 2,119 | 482,396 | 0.4% |
| 28 | ADMINISTRATION - ACM ADMIN SVCS | 257,461 | 271,023 | 2,645 | 3,290 | 267,733 | 1.2% |
| 29 | ADMINISTRATION - ACM DEVELOPMENT | 599,684 | 382,151 | 0 | 4,764 | 377,387 | 1.2% |
| 30 | ADMINISTRATION - ACM-CFO | 296,606 | 693,784 | 2,555 | 13,186 | 680,598 | 1.9% |
| 31 | ADMINISTRATION - ACM-OPERATIONS | 629,415 | 1,123,381 | 5,052 | 13,624 | 1,109,757 | 1.2% |
| 32 | HUMAN RESOURCES | 1,766,809 | 1,778,461 | 14,491 | 27,902 | 1,750,559 | 1.6% |
| 33 | BUDGET & PROG MGMT OFFICE | 661,477 | 888,194 | 5,887 | 9,282 | 878,912 | 1.0% |
| 34 | PUBLIC RELATIONS | 1,022,926 | 1,103,083 | 20,684 | 40,523 | 1,062,560 | 3.7% |
| 35 | COUNCIL SUPPORT SERVICES | 308,383 | 504,389 | 63,993 | 15,364 | 489,025 | 3.0% |
| 36 | LEGAL | 2,408,953 | 2,579,356 | 27,573 | 68,854 | 2,510,502 | 2.7% |
| 37 | MUNICIPAL COURT | 2,947,535 | 3,151,047 | 35,031 | 67,450 | 3,083,597 | 2.1% |
| 38 | FINANCE | 2,199,854 | 2,330,220 | 72,676 | 43,981 | 2,286,239 | 1.9% |
| 39 | OFFICE OF BUSINESS OPPORTUNITIES | 750,421 | 760,217 | 6,812 | 58,382 | 701,835 | 7.7% |
| 40 | COMMUNITY DEVELOPMENT | 787,148 | 789,575 | 6,947 | 14,907 | 774,668 | 1.9% |
| 41 | HOMELESS SERVICES | 1,135,656 | 3,045,906 | 24,694 | 63,173 | 2,982,733 | 2.1% |
| 42 | DEVELOPMENT SERVICES | 3,495,058 | 3,585,362 | 146,568 | 116,216 | 3,469,146 | 3.2% |
| 43 | POLICE | 56,505,920 | 53,232,690 | 1,144,671 | 1,713,067 | 51,519,623 | 3.2% |
| 44 | EMERGENCY OPERATIONS | 602,095 | 664,676 | 7,465 | 24,168 | 640,508 | 3.6% |
| 45 | 911 EMERGENCY COMMUNICATIONS | 3,670,581 | 3,665,965 | 103,653 | 167,320 | 3,498,645 | 4.6% |
| 46 | FIRE | 32,109,636 | 27,926,432 | 390,232 | 593,844 | 27,332,588 | 2.1% |
| 47 | PARKS & RECREATION | 15,421,219 | 16,979,319 | 260,628 | 378,275 | 16,601,044 | 2.2% |
| 48 | PUBLIC WORKS | 28,831,566 | 24,314,501 | 526,807 | 492,740 | 23,821,761 | 2.0% |
| 49 | GENERAL SRVCS/SUPPORT SERVICES | 3,884,544 | 4,954,261 | 83,913 | 21,322 | 4,932,939 | 0.4% |
| 50 | INFORMATION TECHNOLOGY | 4,829,306 | 5,168,910 | 358,620 | 348,446 | 4,820,464 | 6.7% |
| 51 | TOTAL EXPENDITURES - DEPARTMENT | 167,493,918 | 162,285,246 | 3,337,931 | 4,333,827 | 157,951,419 | 2.7% |
| EXPENDITURES - NON-DEPT. & MISC. | | | | | | | |
| 55 | CAPITAL LEASE PAYMENT | 7,854,948 | 8,909,618 | 618,990 | 767,443 | 8,142,175 | 8.6% |
| 56 | SOLICITOR & DETENTION | 1,396,782 | 1,240,817 | 0 | 0 | 1,240,817 | 0.0% |
| 57 | NON-DEPARTMENTAL & MISC. | 16,250 | 40,000 | 479 | 2,196 | 37,804 | 5.5% |
| 58 | OTHER SERVICES AND CHARGES | 13,490 | 262,463 | 0 | 0 | 262,463 | 0.0% |
| 59 | TOTAL EXPENDITURES - NON-DEPT & MISC | 9,281,470 | 10,452,898 | 619,469 | 769,639 | 9,683,259 | 7.4% |
| 60 | TOTAL EXPENDITURES | 176,775,388 | 172,738,144 | 3,957,400 | 5,103,466 | 167,634,678 | 3.0% |
| TRANSFERS OUT | | | | | | | |
| 62 | TO OTHER FUNDS | 3,861,719 | 6,985,120 | 1,485,011 | 243,094 | 6,742,026 | 3.5% |
| 63 | DEVELOPMENT CORPORATIONS | 1,291,592 | 1,301,406 | 128,856 | 108,451 | 1,192,955 | 8.3% |
| 64 | TO DEBT SERVICE | 3,607,711 | 3,606,252 | 0 | 300,521 | 3,305,731 | 8.3% |
| 66 | TOTAL TRANSFERS OUT | 8,761,022 | 11,892,778 | 1,613,867 | 652,066 | 11,240,712 | 5.5% |
| 67 | TOTAL GEN FUND EXPEND & TRANSFERS OUT | 185,536,410 | 184,630,922 | 5,571,267 | 5,755,532 | 178,875,390 | 3.1% |
| 68 | TOTAL SURPLUS (DEFICIT) | 4,426,565 | 0 | 1,807,944 | 2,936,074 | | |

*Preliminary, unaudited FY2024/25 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 7/31/2025

UNAUDITED

| | *ACTUAL PRIOR YEAR FY 2024/25 | BUDGET CURRENT YEAR FY 2025/26 | ACTUAL PRIOR YEAR THRU JULY 2024 | ACTUAL CURRENT YEAR THRU JULY 2025 | ACTUAL TO BUDGET VARIANCE | % ANNUAL BUDGET |
|--|-------------------------------------|--------------------------------------|--|--|---------------------------------|--------------------|
| REVENUE | | | | | | |
| 1 TAXES | 17,593,456 | 15,758,458 | 1,758,447 | 1,250,783 | 14,507,675 | 7.9% |
| 2 INTEREST | 227,928 | 87,261 | 0 | 0 | 87,261 | 0.0% |
| 3 UNAPPROPRIATED SURPLUS | 0 | 848,332 | 0 | 0 | 848,332 | 0.0% |
| 4 TOTAL HOSP FUND REVENUE | 17,821,384 | 16,694,051 | 1,758,447 | 1,250,783 | 15,443,268 | 7.5% |
| TRANSFERS IN | | | | | | |
| 5 TOTAL TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 6 TOTAL HOSPITALITY REV & TRSF IN | 17,821,384 | 16,694,051 | 1,758,447 | 1,250,783 | 15,443,268 | 7.5% |
| EXPEND. - NON-DEPT & MISC. | | | | | | |
| 7 CITY COUNCIL LINE ITEM AG. | 2,765,079 | 3,170,000 | 0 | 0 | 3,170,000 | 0.0% |
| 8 HOSPITALITY TAX - ALLOCATIONS | 3,960,191 | 4,194,840 | 0 | 0 | 4,194,840 | 0.0% |
| 9 CITY COUNCIL HTAX ALLOCATIONS | 294,280 | 775,000 | 0 | 0 | 775,000 | 0.0% |
| 10 SPECIAL PROJECTS | 96,035 | 280,000 | 0 | 0 | 280,000 | 0.0% |
| 11 NON-DEPARTMENTAL BANK CHARGES | 3,106 | 1,386,832 | 0 | 0 | 1,386,832 | 0.0% |
| 12 TOTAL EXPENDITURES | 7,118,691 | 9,806,672 | 0 | 0 | 9,806,672 | 0.0% |
| TRANSFERS OUT | | | | | | |
| 13 TO GENERAL FUND | 4,800,000 | 4,800,000 | 400,000 | 400,000 | 4,400,000 | 8.3% |
| 14 TO DEBT SERVICE | 2,538,613 | 2,087,379 | 0 | 173,948 | 1,913,431 | 8.3% |
| 15 TO CAPITAL PROJECT FUND | 2,225,000 | 0 | 0 | 0 | 0 | 0.0% |
| 16 TOTAL TRANSFERS OUT | 9,563,613 | 6,887,379 | 400,000 | 573,948 | 6,313,431 | 8.3% |
| 17 TOTAL HOSP FUND EXP & TRSF OUT | 16,682,304 | 16,694,051 | 400,000 | 573,948 | 16,120,103 | 3.4% |
| 18 TOTAL SURPLUS (DEFICIT) | 1,139,080 | 0 | 1,358,447 | 676,835 | | |

*Preliminary, unaudited FY2024/25 balances

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 7/31/2025

UNAUDITED

| | ACTUAL PRIOR YEAR FY 2024/25 | BUDGET CURRENT YEAR FY 2025/26 | ACTUAL PRIOR YEAR THRU JULY 2024 | ACTUAL CURRENT YEAR THRU JULY 2025 | ACTUAL TO BUDGET VARIANCE | % ANNUAL BUDGET |
|---|------------------------------------|--------------------------------------|--|--|---------------------------------|--------------------|
| REVENUE | | | | | | |
| 1 CURRENT SERVICE CHARGES | 8,798,766 | 11,623,005 | 488,556 | 837,153 | 10,785,852 | 7.2% |
| 2 FINES & FORFEITURES | 1,964,462 | 1,843,392 | 122,310 | 211,772 | 1,631,620 | 11.5% |
| 3 MISCELLANEOUS REVENUE | 0 | 0 | 0 | 2,112 | (2,112) | 0.0% |
| 4 INTEREST ON INVESTMENT | 855,099 | 448,470 | 1 | 10 | 448,460 | 0.0% |
| 5 RENTS & SALE OF PROPERTY | 81,900 | 113,000 | 6,825 | 2,625 | 110,375 | 2.3% |
| 6 UNAPPROPRIATED SURPLUS | 0 | 872,657 | 0 | 0 | 872,657 | 0.0% |
| 7 REIMBURSEMENTS | 15,721 | 0 | 0 | 0 | 0 | 0.0% |
| 8 TOTAL REVENUE | 11,715,948 | 14,900,524 | 617,692 | 1,053,672 | 13,846,852 | 7.1% |
| TRANSFERS IN | | | | | | |
| 9 TOTAL TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0% |
| 10 TOTAL PARKING REV & TRF | 11,715,948 | 14,900,524 | 617,692 | 1,053,672 | 13,846,852 | 7.1% |
| EXPENDITURES - DEPARTMENTS | | | | | | |
| 11 FINANCE | 114,830 | 112,582 | 1,105 | 2,393 | 110,189 | 2.1% |
| 12 PUBLIC WORKS | 123,981 | 112,492 | 1,244 | 2,294 | 110,198 | 2.0% |
| 13 PARKING OPERATIONS | 4,035,879 | 4,182,792 | 113,684 | 153,098 | 4,029,694 | 3.7% |
| 14 PARKING FACILITIES | 1,606,259 | 2,109,249 | 29,766 | 20,427 | 2,088,822 | 1.0% |
| 15 TOTAL DEPARTMENT | 5,880,949 | 6,517,115 | 145,799 | 178,212 | 6,338,903 | 2.7% |
| EXPEND. - NON-DEPART & MISC. | | | | | | |
| 16 DEBT SERVICE | 1,251,043 | 3,066,385 | 0 | 0 | 3,066,385 | 0.0% |
| 17 DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 18 SPECIAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 19 ADMINISTRATIVE | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 20 OTHER SERVICES & CHARGES | 11,604 | 150,000 | 0 | 0 | 150,000 | 0.0% |
| 21 GASB 75 | (222,576) | 0 | 0 | 0 | 0 | 0.0% |
| 22 GASB 87/GASB 96 | 67,508 | 0 | 0 | 0 | 0 | 0.0% |
| 23 NON DEPARTMENTAL BAD DEBT | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 24 TOTAL NON-DEPARTMENTAL | 1,107,579 | 3,221,385 | 0 | 0 | 3,221,385 | 0.0% |
| 25 TOTAL EXPENDITURES | 6,988,528 | 9,738,500 | 145,799 | 178,212 | 9,560,288 | 1.8% |
| TRANSFERS OUT | | | | | | |
| 26 TO GENERAL FUND | 500,000 | 500,000 | 41,667 | 41,667 | 458,333 | 8.3% |
| 27 TO PARKING PROJECTS | 0 | 4,123,024 | 0 | 0 | 4,123,024 | 0.0% |
| 28 TO RISK MANAGEMENT | 120,000 | 120,000 | 10,000 | 10,000 | 110,000 | 8.3% |
| 29 TO CENTRAL STORES | 37,000 | 37,000 | 3,083 | 3,083 | 33,917 | 8.3% |
| 30 TO GENERAL ADMIN INFO TECH | 175,000 | 200,000 | 14,583 | 16,667 | 183,333 | 8.3% |
| 31 TO PREMIUM & POLICIES | 0 | 10,000 | 0 | 0 | 10,000 | 0.0% |
| 32 TO AUTO TORT | 0 | 40,000 | 0 | 0 | 40,000 | 0.0% |
| 33 TO WORKER'S COMP | 20,000 | 20,000 | 1,667 | 1,667 | 18,333 | 8.3% |
| 34 TO PURCHASING | 72,473 | 40,000 | 3,333 | (5,257) | 45,257 | -13.1% |
| 35 TO RADIO REPAIR | 0 | 7,000 | 0 | 0 | 7,000 | 0.0% |
| 36 TO TORT | 45,000 | 45,000 | 3,750 | 3,750 | 41,250 | 8.3% |
| 37 TO EQUIPMENT SERVICES | 0 | 20,000 | 0 | 0 | 20,000 | 0.0% |
| 38 TOTAL TRANSFERS OUT | 969,473 | 5,162,024 | 78,083 | 71,576 | 5,070,448 | 1.39% |
| 39 TOTAL PARKING EXP & TRF | 7,958,001 | 14,900,524 | 223,882 | 249,788 | 14,630,736 | 1.7% |
| 40 TOTAL SURPLUS (DEFICIT) | 3,757,947 | 0 | 393,810 | 803,884 | | |

*Preliminary, unaudited FY 2024/25 balances

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 07/31/25

UNAUDITED

| | ACTUAL PRIOR YEAR FY 2024/25 | BUDGET CURRENT YEAR FY 2025/26 | ACTUAL PRIOR YEAR THRU JUL 2024 | ACTUAL CURRENT YEAR THRU JUL 2025 | ACTUAL TO BUDGET VARIANCE | % ANNUAL BUDGET | |
|--|--|--------------------------------------|---------------------------------------|---|---------------------------------|-----------------------|-------------|
| REVENUE | | | | | | | |
| 1 | INTERGOVERNMENTAL REVENUES | 38,813,023 | 0 | 0 | (323,255) | 323,255 | 0.0% |
| 2 | LICENSES AND PERMITS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3 | CHARGES FOR SERVICES | 196,078,570 | 207,973,400 | 18,016,284 | 18,977,266 | 188,996,134 | 9.1% |
| 4 | FINES & FORFEITURES | 4,924,776 | 2,500,000 | 400,946 | 410,745 | 2,089,255 | 16.4% |
| 5 | MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 6 | INTEREST REVENUES | 12,213,526 | 6,535,059 | 114,398 | 173,723 | 6,361,336 | 2.7% |
| 7 | RENTS & SALE OF PROPERTY | 490,640 | 250,541 | 9,948 | 25,960 | 224,581 | 10.4% |
| 8 | REIMBURSEMENTS | 204,004 | 0 | 0 | 0 | 0 | 0.0% |
| 9 | CONTRIBUTIONS | 3,666,270 | 0 | 0 | 1,055,425 | (1,055,425) | 0.0% |
| 10 | UNAPPROPRIATED SURPLUS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 11 | TOTAL REVENUE | 256,390,809 | 217,259,000 | 18,541,576 | 20,319,864 | 196,939,136 | 9.4% |
| TRANSFERS IN | | | | | | | |
| 13 | FROM OTHER FUNDS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 14 | TOTAL TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL WATER/SEWER REV & TRF | 256,390,809 | 217,259,000 | 18,541,576 | 20,319,864 | 196,939,136 | 9.4% |
| EXPENDITURES - DEPARTMENTS | | | | | | | |
| 19 | CENTRAL ADMINISTRATION | 6,696,412 | 7,557,545 | 75,708 | 158,005 | 7,399,540 | 2.1% |
| 20 | FINANCE | 1,926,072 | 2,328,556 | 77,976 | 54,376 | 2,274,180 | 2.3% |
| 21 | ECONOMIC & COMM DEV | 1,199,490 | 1,859,850 | 20,166 | 18,552 | 1,841,298 | 1.0% |
| 22 | POLICE | 1,913,801 | 2,283,541 | 102,297 | 13,740 | 2,269,801 | 0.6% |
| 23 | FIRE | 586,526 | 790,693 | 5,815 | 15,146 | 775,547 | 1.9% |
| 24 | PUBLIC WORKS | 886,083 | 1,655,000 | 29,543 | 19,476 | 1,635,524 | 1.2% |
| 25 | GENERAL SERVICES | 3,593,118 | 3,072,241 | 123,015 | 27,872 | 3,044,369 | 0.9% |
| 26 | INFORMATION TECHNOLOGY | 694,294 | 786,409 | 14,297 | 19,067 | 767,342 | 2.4% |
| 27 | ENGINEERING:ADMINISTRATION | 1,714,108 | 1,897,769 | 198,917 | 152,808 | 1,744,961 | 8.1% |
| 28 | ENGINEERING:GENERAL SERVICES | 837,426 | 776,273 | 9,941 | 22,023 | 754,250 | 2.8% |
| 29 | WATER SYSTEMS IMPROVEMENTS | 4,837,564 | 5,527,599 | (64,095) | 40,492 | 5,487,107 | 0.7% |
| 30 | WASTEWATER SYSTEMS IMPROVEMENTS | 3,721,033 | 4,312,725 | 21,360 | 37,200 | 4,275,525 | 0.9% |
| 31 | REAL ESTATE WATER | 411,704 | 675,977 | 6,437 | 9,828 | 666,149 | 1.5% |
| 32 | REAL ESTATE WASTE | 399,550 | 538,313 | 5,022 | 9,273 | 529,040 | 1.7% |
| 33 | UTILITIES ADMINISTRATION | 1,261,092 | 1,773,407 | 34,294 | 38,933 | 1,734,474 | 2.2% |
| 34 | METER READING | 2,661,975 | 2,970,252 | 34,737 | 45,806 | 2,924,446 | 1.5% |
| 35 | WATER DISTRIBUTION & MAINTENANCE | 17,344,644 | 20,781,740 | 284,191 | 748,842 | 20,032,898 | 3.6% |
| 36 | WASTEWATER MAINTENANCE | 12,649,815 | 16,000,795 | 104,213 | 152,635 | 15,848,160 | 1.0% |
| 37 | COLUMBIA CANAL WTP | 10,002,520 | 10,381,260 | 465,611 | 306,080 | 10,075,180 | 2.9% |
| 38 | LAKE MURRAY WTP | 10,929,874 | 12,499,333 | 590,140 | 485,294 | 12,014,039 | 3.9% |
| 39 | METRO WWTP | 18,905,789 | 24,581,000 | 217,731 | 255,498 | 24,325,502 | 1.0% |
| 40 | WATER COMPLIANCE | 1,036,625 | 1,325,497 | 9,632 | 41,820 | 1,283,677 | 3.2% |
| 41 | WASTEWATER COMPLIANCE | 1,045,128 | 1,594,279 | 13,459 | 26,155 | 1,568,124 | 1.6% |
| 42 | WATER/SEWER IMPROVEMENTS | 7,447,482 | 0 | (212,196) | (212,196) | 212,196 | 0.0% |
| 43 | TOTAL DEPARTMENT | 112,702,125 | 125,970,054 | 2,168,211 | 2,486,725 | 123,483,329 | 2.0% |
| EXPENDITURES - NON-DEPARTMENTAL & MISC. | | | | | | | |
| 45 | DEBT SERVICE | 30,861,339 | 56,235,000 | 15,016,959 | 2,519,332 | 53,715,668 | 4.5% |
| 46 | DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 47 | TUITION REIMBURSEMENT | 6,750 | 35,000 | 0 | 0 | 35,000 | 0.0% |
| 48 | TECHNOLOGY CONTINGENCY | 28,894 | 143,392 | 0 | 0 | 143,392 | 0.0% |
| 49 | EMPLOYEE TRAINING | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.0% |
| 50 | SPECIAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 51 | ECONOMIC DEVELOPMENT SPECIAL PROJECTS | 53,500 | 78,500 | 0 | 0 | 78,500 | 0.0% |
| 52 | RESERVE | 0 | 4,201,595 | 0 | 0 | 4,201,595 | 0.0% |
| 53 | GASB SUBSCRIPTION LEASES | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 54 | NON-DEPARTMENTAL BAD DEBT | 4,489,306 | 0 | 0 | 0 | 0 | 0.0% |
| 55 | BANK CHARGES | 155,012 | 0 | 0 | 0 | 0 | 0.0% |
| 56 | GASB 68 / 75 | (2,166,408) | 0 | 0 | 0 | 0 | 0.0% |
| 57 | GASB 87 / 96 | 196,153 | 0 | 0 | 0 | 0 | 0.0% |
| 58 | TOTAL NON-DEPARTMENTAL | 33,674,546 | 60,743,487 | 15,016,959 | 2,519,332 | 58,224,155 | 4.1% |
| 60 | TOTAL EXPENDITURES | 146,376,671 | 186,713,541 | 17,185,170 | 5,006,057 | 181,707,484 | 2.7% |
| TRANSFERS OUT | | | | | | | |
| 63 | TO GENERAL FUND | 7,234,706 | 7,234,706 | 602,892 | 602,892 | 6,631,814 | 8.3% |
| 64 | TO CAPITAL PROJ FUND | 5,725,000 | 0 | 0 | 0 | 0 | 0.0% |
| 65 | TO WATER/SEWER IMPROVEMENTS | 0 | 19,000,000 | 0 | 0 | 19,000,000 | 0.0% |
| 66 | TO RISK MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 67 | TO GENERAL TORT | 500,000 | 500,000 | 41,667 | 41,667 | 458,333 | 8.3% |
| 68 | TO PREMIUM & POLICIES | 0 | 120,000 | 10,833 | 0 | 120,000 | 0.0% |
| 69 | TO SEWER TORT | 0 | 584,753 | 0 | 0 | 584,753 | 0.0% |
| 70 | TO AUTO TORT | 0 | 400,000 | 46,667 | 0 | 400,000 | 0.0% |
| 71 | TO WORKER'S COMP | 15,000 | 15,000 | 1,250 | 1,250 | 13,750 | 8.3% |
| 72 | TO CENTRAL STORES | 260,000 | 250,000 | 21,667 | 20,833 | 229,167 | 8.3% |
| 73 | TO GEN ADM INFO TECH | 750,000 | 750,000 | 62,500 | 62,500 | 687,500 | 8.3% |
| 74 | TO PURCHASING | 1,704,094 | 1,510,000 | 28,940 | 51,807 | 1,458,193 | 3.4% |
| 75 | TO RADIO REPAIR | 0 | 31,000 | 2,583 | 0 | 31,000 | 0.0% |
| 76 | TO EQUIPMENT SERVICES | 137,500 | 150,000 | 12,500 | 0 | 150,000 | 0.0% |
| 77 | TOTAL TRANSFERS OUT | 16,326,300 | 30,545,459 | 831,499 | 780,950 | 29,764,510 | 2.6% |
| 79 | TOTAL WATER/SEWER EXP & TRF | 162,702,971 | 217,259,000 | 18,016,669 | 5,787,007 | 211,471,994 | 2.7% |
| 82 | TOTAL SURPLUS (DEFICIT) | 93,687,838 | 0 | 524,907 | 14,532,858 | | |

* Preliminary, unaudited FY2024/25 balances

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 07/31/2025

UNAUDITED

| | ACTUAL PRIOR YEAR FY 2024/25 | BUDGET CURRENT YEAR FY 2025/26 | ACTUAL PRIOR YEAR THRU JUL 2024 | ACTUAL CURRENT YEAR THRU JUL 2025 | ACTUAL TO BUDGET VARIANCE | % ANNUAL BUDGET |
|--|------------------------------------|--------------------------------------|---------------------------------------|---|---------------------------------|-----------------------|
| REVENUE | | | | | | |
| 1 CHARGES FOR SERVICES | 18,634,120 | 18,572,494 | 1,659,455 | 1,586,403 | 16,986,091 | 8.5% |
| 2 FINES AND FORFEITURES | 7,050 | 0 | 0 | 0 | 0 | 0.0% |
| 3 INTEREST REVENUES | 4,934,613 | 2,227,387 | 106,241 | 68,550 | 2,158,837 | 3.1% |
| 4 RENTS & SALE OF PROPERTY | 21,700 | 0 | 8,500 | 0 | 0 | 0.0% |
| 5 INTERGOVERNMENTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 6 UNAPPROPRIATED SURPLUS | 0 | 12,110,621 | 0 | 0 | 12,110,621 | 0.0% |
| 7 REIMBURSEMENTS | 16,115 | 0 | 0 | 0 | 0 | 0.0% |
| 8 TOTAL REVENUE | 23,613,598 | 32,910,502 | 1,774,196 | 1,654,953 | 31,255,549 | 5.0% |
| TRANSFERS IN | | | | | | |
| 9 TOTAL TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 TOTAL STORMWATER REV & TRF | 23,613,598 | 32,910,502 | 1,774,196 | 1,654,953 | 31,255,549 | 5.0% |
| 13 | | | | | | |
| EXPENDITURES - DEPARTMENTS | | | | | | |
| 14 | | | | | | |
| 15 STREETS:STORM DRAIN MAINTENANCE | 1,461,131 | 2,763,327 | 33,026 | 34,554 | 2,728,773 | 1.3% |
| 16 SOLID WASTE STREET SWEEPING | 1,259,441 | 2,143,948 | 47,906 | 26,393 | 2,117,555 | 1.2% |
| 17 STORM WATER:ENGINEERING | 2,362,512 | 3,089,663 | 57,116 | 44,758 | 3,044,905 | 1.4% |
| 18 REAL ESTATE STORM WATER | 178,278 | 175,336 | 2,174 | 3,479 | 171,857 | 2.0% |
| 19 STORM DRAIN MAINTENANCE | 2,140,403 | 0 | 0 | 0 | 0 | 0.0% |
| 20 PROPERTY ACQUISITION | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 21 TOTAL DEPARTMENT | 7,401,765 | 8,172,274 | 140,222 | 109,184 | 8,063,090 | 1.3% |
| EXPENDITURES - NON-DEPARTMENTAL & MISC. | | | | | | |
| 22 | | | | | | |
| 23 DEBT SERVICE | 1,506,037 | 2,490,850 | 0 | (689,938) | 3,180,788 | -27.7% |
| 24 DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 25 RESERVE | 0 | 1,500,000 | 0 | 0 | 1,500,000 | 0.0% |
| 26 GASB 68 / 75 | (172,997) | 0 | 0 | 0 | 0 | 0.0% |
| 27 BAD DEBT EXPENSE | 2,353,423 | 50,000 | 0 | 0 | 50,000 | 0.0% |
| 28 BANK CHARGES | 52,862 | 0 | 0 | 0 | 0 | 0.0% |
| 29 GASB 45 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 30 TOTAL NON-DEPARTMENTAL | 3,739,325 | 4,040,850 | 0 | (689,938) | 4,730,788 | -17.1% |
| 31 | | | | | | |
| 32 TOTAL EXPENDITURES | 11,141,090 | 12,213,124 | 140,222 | (580,754) | 12,793,878 | -4.8% |
| 33 | | | | | | |
| TRANSFERS OUT | | | | | | |
| 34 | | | | | | |
| 35 TO GENERAL FUND | 623,378 | 623,378 | 51,948 | 51,948 | 571,430 | 8.3% |
| 36 TO STREETSCAPING | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 37 TO STORM WATER IMPROVEMENTS | 0 | 19,635,000 | 0 | 0 | 19,635,000 | 0.0% |
| 38 TO GENERAL TORT | 78,000 | 78,000 | 6,500 | 6,500 | 71,500 | 8.3% |
| 39 TO PREMIUM & POLICIES | 0 | 11,000 | 917 | 0 | 11,000 | 0.0% |
| 40 TO AUTO TORT | 0 | 45,000 | 3,750 | 0 | 45,000 | 0.0% |
| 41 TO WORKER'S COMP | 10,000 | 10,000 | 833 | 833 | 9,167 | 8.3% |
| 42 TO CENTRAL STORES | 125,000 | 250,000 | 10,417 | 20,833 | 229,167 | 8.3% |
| 43 TO GEN ADM INFO TECH | 20,000 | 20,000 | 1,667 | 1,667 | 18,333 | 8.3% |
| 44 TO PURCHASING | 1,000 | 1,000 | 83 | 83 | 917 | 8.3% |
| 45 TO RADIO REPAIR | 0 | 4,000 | 167 | 0 | 4,000 | 0.0% |
| 46 TO EQUIPMENT SERVICES | 9,167 | 20,000 | 833 | 0 | 20,000 | 0.0% |
| 47 TOTAL TRANSFERS OUT | 866,545 | 20,697,378 | 77,115 | 81,865 | 20,615,513 | 0.4% |
| 48 | | | | | | |
| 49 TOTAL STORMWATER EXP & TRF | 12,007,635 | 32,910,502 | 217,337 | (498,889) | 33,409,391 | -1.5% |
| 50 | | | | | | |
| 51 | | | | | | |
| 52 TOTAL SURPLUS (DEFICIT) | 11,605,963 | 0 | 1,556,859 | 2,153,842 | | |

* Preliminary, unaudited FY2024/25 balances