



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 – September 2025

Date: January 13, 2026

We are pleased to provide you with preliminary fiscal year 2025/2026 revenue and expenditure reports through September 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 09/30/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/2025	BUDGET CURRENT YEAR FY 2025/2026	ACTUAL PRIOR YEAR THRU SEPT 2024	ACTUAL CURRENT YEAR THRU SEPT 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	70,598,717	72,102,689	5,546,633	6,621,112	65,481,577	9.2%
2	LICENSES AND PERMITS	47,271,871	47,816,419	3,913,322	4,179,058	43,637,361	8.7%
3	FROM OTHER AGENCIES	20,767,277	20,437,331	1,274,980	1,635,254	18,802,077	8.0%
4	CURRENT SERVICE CHARGES	18,079,851	18,240,177	4,482,822	4,579,099	13,661,078	25.1%
5	FINES & FORFEITURES	359,432	330,250	164,075	142,341	187,909	43.1%
6	INTRAGOVERNMENTAL REVENUES	8,343	0	0	0	0	0.0%
7	SPECIAL EVENTS	128,288	171,000	32,422	23,390	147,610	13.7%
8	MISCELLANEOUS REVENUE	1,085,445	256,000	67,095	9,638	246,362	3.8%
9	INTEREST ON INVESTMENT	1,338,485	446,989	132,356	104,605	342,384	23.4%
10	RENTS & SALE OF PROPERTY	1,975,446	1,212,500	432,771	389,711	822,789	32.1%
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	162,180,072	166,681,534	16,046,476	17,684,208	148,997,326	10.6%
TRANSFERS IN							
15	FROM GENERAL FUND-SPECIAL	12,716,592	4,750,000	0	0	4,750,000	0.0%
16	FROM ACCOMMODATIONS TAX	25,000	25,000	6,250	6,250	18,750	25.0%
17	FROM HOSPITALITY TAX	4,800,000	4,800,000	1,200,000	1,200,000	3,600,000	25.0%
18	FROM PARKING FUND	500,000	500,000	125,000	125,000	375,000	25.0%
19	FROM WATER & SEWER OPERATING	7,234,706	7,251,007	1,808,677	1,808,676	5,442,331	24.9%
20	FROM STORM WATER OPERATING	623,378	623,378	155,845	155,845	467,533	25.0%
21	FROM OTHER FUNDS	0	0	0	0	0	0.0%
22	TOTAL TRANSFERS IN	28,399,676	17,949,385	3,295,772	3,295,771	14,653,614	18.4%
23	TOTAL GEN FUND REVENUE & TRANSFERS IN	190,579,748	184,630,919	19,342,248	20,979,979	163,650,940	11.4%
EXPENDITURES - DEPARTMENTS							
24	LEGISLATIVE - MAYOR & CITY COUNCIL	1,121,775	1,047,048	202,235	205,843	841,205	19.7%
25	ADMINISTRATION - CITY MANAGER	813,431	860,780	150,257	143,984	716,796	16.7%
26	ADMINISTRATION - GOV'T AFFAIRS	456,775	484,515	94,084	46,751	437,764	9.6%
27	ADMINISTRATION - ACM ADMIN SVCS	266,568	271,023	50,716	49,821	221,202	18.4%
28	ADMINISTRATION - ACM STRATEGIC INITIATIVES	599,684	382,151	114,675	38,100	344,051	10.0%
29	ADMINISTRATION - ACM-CFO	296,606	693,784	67,684	77,212	616,572	11.1%
30	ADMINISTRATION - ACM-OPERATIONS	631,517	1,123,381	104,689	154,349	969,032	13.7%
31	HUMAN RESOURCES	1,767,124	1,778,461	330,057	343,199	1,435,262	19.3%
32	BUDGET & PROG MGMT OFFICE	661,477	888,194	134,821	99,321	788,873	11.2%
33	PUBLIC RELATIONS	1,022,926	1,103,083	224,739	213,018	890,065	19.3%
34	COUNCIL SUPPORT SERVICES	308,383	504,389	110,402	85,495	418,894	17.0%
35	LEGAL	2,411,539	2,579,356	448,198	645,612	1,933,744	25.0%
36	MUNICIPAL COURT	2,947,535	3,151,047	647,473	612,059	2,538,988	19.4%
37	FINANCE	2,207,001	2,330,220	482,354	416,248	1,913,972	17.9%
38	OFFICE OF BUSINESS OPPORTUNITIES	750,421	760,217	163,084	189,005	571,212	24.9%
39	COMMUNITY DEVELOPMENT	787,148	789,575	142,831	145,195	644,380	18.4%
40	HOMELESS SERVICES	1,135,805	3,045,906	64,393	451,299	2,594,607	14.8%
41	DEVELOPMENT SERVICES	3,496,507	3,585,362	672,006	872,730	2,712,632	24.3%
42	POLICE	56,664,980	53,232,690	10,636,994	11,182,096	42,050,594	21.0%
43	EMERGENCY OPERATIONS	603,353	664,676	115,113	154,155	510,521	23.2%
44	911 EMERGENCY COMMUNICATIONS	3,671,090	3,665,965	775,041	828,594	2,837,371	22.6%
45	FIRE	32,109,636	27,926,432	5,635,911	6,066,340	21,860,092	21.7%
46	PARKS & RECREATION	15,421,219	16,979,319	3,311,068	3,549,253	13,430,066	20.9%
47	PUBLIC WORKS	28,835,943	24,314,501	4,942,619	4,930,550	19,383,951	20.3%
48	GENERAL SRVCS/SUPPORT SERVICES	3,939,569	4,954,261	779,533	695,173	4,259,088	14.0%
49	INFORMATION TECHNOLOGY	4,829,306	5,168,910	1,813,090	1,724,177	3,444,733	33.4%
50	TOTAL EXPENDITURES - DEPARTMENT	167,757,318	162,285,246	32,214,067	33,919,579	128,365,667	20.9%
EXPENDITURES - NON-DEPT. & MISC.							
52	CAPITAL LEASE PAYMENT	7,854,948	8,909,618	1,856,972	2,302,331	6,607,287	25.8%
53	SOLICITOR & DETENTION	1,396,782	1,240,817	148,110	157,560	1,083,257	12.7%
54	NON-DEPARTMENTAL & MISC.	16,250	40,000	0	8,108	31,892	20.3%
55	OTHER SERVICES AND CHARGES	13,490	262,463	(27)	0	262,463	0.0%
56	TOTAL EXPENDITURES - NON-DEPT & MISC	9,281,470	10,452,898	2,005,055	2,467,999	7,984,899	23.6%
57	TOTAL EXPENDITURES	177,038,788	172,738,144	34,219,122	36,387,578	136,350,566	21.1%
TRANSFERS OUT							
59	TO OTHER FUNDS	8,346,397	6,985,120	4,499,151	744,160	6,240,960	10.7%
60	DEVELOPMENT CORPORATIONS	1,291,592	1,301,406	365,347	325,351	976,055	25.0%
61	TO DEBT SERVICE	3,607,711	3,606,252	901,928	901,563	2,704,689	25.0%
62	TOTAL TRANSFERS OUT	13,245,700	11,892,778	5,766,426	1,971,074	9,921,704	16.6%
63	TOTAL GEN FUND EXPEND & TRANSFERS OUT	190,284,488	184,630,922	39,985,548	38,358,652	146,272,270	20.8%
64	TOTAL SURPLUS (DEFICIT)	295,260	0	(20,643,300)	(17,378,673)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 9/30/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU SEP 2024	ACTUAL CURRENT YEAR THRU SEP 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	17,593,456	15,758,458	3,369,349	4,151,188	11,607,270	26.3%
2 INTEREST	224,822	87,261	34,856	27,470	59,791	31.5%
3 UNAPPROPRIATED SURPLUS	0	2,248,111	0	0	2,248,111	0.0%
4 TOTAL HOSP FUND REVENUE	17,818,278	18,093,830	3,404,205	4,178,658	13,915,172	23.1%
TRANSFERS IN						
5 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
6 TOTAL HOSPITALITY REV & TRSF IN	17,818,278	18,093,830	3,404,205	4,178,658	13,915,172	23.1%
EXPEND. - NON-DEPT & MISC.						
7 CITY COUNCIL LINE ITEM AG.	2,765,079	3,267,420	646,250	840,421	2,426,999	25.7%
8 HOSPITALITY TAX - ALLOCATIONS	3,960,192	4,465,125	578,309	510,372	3,954,753	11.4%
9 CITY COUNCIL HTAX ALLOCATIONS	294,280	1,859,884	77,000	70,000	1,789,884	3.8%
10 SPECIAL PROJECTS	96,035	337,190	17,338	18,768	318,422	5.6%
11 NON-DEPARTMENTAL BANK CHARGES	0	1,832	0	0	1,832	0.0%
12 TOTAL EXPENDITURES	7,115,586	9,931,451	1,318,897	1,439,561	8,491,890	14.5%
TRANSFERS OUT						
13 TO GENERAL FUND	4,800,000	4,800,000	1,200,000	1,200,000	3,600,000	25.0%
14 TO DEBT SERVICE	2,538,613	2,087,379	634,653	521,845	1,565,534	25.0%
15 TO CAPITAL PROJECT FUND	2,225,000	1,275,000	0	1,275,000	0	100.0%
16 TOTAL TRANSFERS OUT	9,563,613	8,162,379	1,834,653	2,996,845	5,165,534	36.7%
17 TOTAL HOSP FUND EXP & TRSF OUT	16,679,199	18,093,830	3,153,550	4,436,406	13,657,424	24.5%
18 TOTAL SURPLUS (DEFICIT)	1,139,079	0	250,655	(257,748)		

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 9/30/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU SEP 2024	ACTUAL CURRENT YEAR THRU SEP 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	8,705,076	11,623,005	1,852,532	2,879,150	8,743,855	24.8%
2	1,964,462	1,843,392	352,408	668,702	1,174,690	36.3%
3	0	0	0	2,112	(2,112)	0.0%
4	855,099	448,470	122,406	92,754	355,716	20.7%
5	81,900	113,000	20,475	10,500	102,500	9.3%
6		872,657	0	0	872,657	0.0%
7	15,721	0	0	0	0	0.0%
8	11,622,258	14,900,524	2,347,821	3,653,218	11,247,306	24.5%
TRANSFERS IN						
9	0	0	0	0	0	0%
10	11,622,258	14,900,524	2,347,821	3,653,218	11,247,306	24.5%
EXPENDITURES - DEPARTMENTS						
11	106,483	112,582	106,483	24,788	87,794	22.0%
12	123,981	112,492	123,981	37,435	75,057	33.3%
13	4,106,051	4,182,792	870,969	994,674	3,188,118	23.8%
14	1,613,149	2,109,249	291,507	417,740	1,691,509	19.8%
15	5,949,664	6,517,115	1,392,940	1,474,637	5,042,478	22.6%
EXPEND. - NON-DEPART & MISC.						
16	1,251,043	3,066,385	634,686	102,199	2,964,186	3.3%
17	2,367,301	0	0	0	0	0.0%
18	0	0	0	0	0	0.0%
19	(222,576)	0	0	0	0	0.0%
20	11,604	150,000	0	0	150,000	0.0%
21	112,186	0	0	0	0	0.0%
22	67,508	0	0	0	0	0.0%
23	1,919	0	0	0	0	0.0%
24	3,588,985	3,221,385	634,686	102,199	3,119,186	3.2%
25	9,538,649	9,738,500	2,027,626	1,576,836	8,161,664	16.2%
TRANSFERS OUT						
26	500,000	500,000	125,000	125,000	375,000	25.0%
27	1,000,000	4,123,024	0	0	4,123,024	0.0%
28	120,000	120,000	30,000	30,000	90,000	25.0%
29	37,000	37,000	9,250	9,250	27,750	25.0%
30	186,090	200,000	43,750	50,000	150,000	25.0%
31	15,674	10,000	0	0	10,000	0.0%
32	43,261	40,000	0	0	40,000	0.0%
33	51,841	20,000	5,000	5,000	15,000	25.0%
34	72,473	40,000	15,682	6,997	33,003	17.5%
35	3,654	7,000	0	0	7,000	0.0%
36	47,140	45,000	11,250	11,250	33,750	25.0%
37	28,594	20,000	0	0	20,000	0.0%
38	2,105,729	5,162,024	239,932	237,497	4,904,527	4.60%
39	11,644,378	14,900,524	2,267,558	1,814,333	13,066,191	12.2%
40	(22,120)	0	80,263	1,838,885		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 09/30/25

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU SEP 2024	ACTUAL CURRENT YEAR THRU SEP 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	39,237,324	0	450,523	5,040,426	(5,040,426) 0.0%
2	LICENSES AND PERMITS	0	0	0	0	0 0.0%
3	CHARGES FOR SERVICES	196,078,510	207,973,400	54,021,159	57,479,453	150,493,947 27.6%
4	FINES & FORFEITURES	4,924,776	2,500,000	1,266,728	1,188,738	1,311,262 47.5%
5	MISCELLANEOUS REVENUE	0	0	0	0	0 0.0%
6	INTEREST REVENUES	12,213,526	6,535,059	1,879,990	1,868,802	4,666,257 28.6%
7	RENTS & SALE OF PROPERTY	491,769	250,541	88,686	149,174	101,367 59.5%
8	REIMBURSEMENTS	204,004	0	0	0	0 0.0%
9	CONTRIBUTIONS	3,682,290	0	0	1,369,875	(1,369,875) 0.0%
10	UNAPPROPRIATED SURPLUS	0	4,221,031	0	0	4,221,031 0.0%
11	TOTAL REVENUE	256,832,199	221,480,031	57,707,086	67,096,468	154,383,563 30.3%
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	256,832,199	221,480,031	57,707,086	67,096,468	154,383,563 30.3%
EXPENDITURES - DEPARTMENTS						
19	CENTRAL ADMINISTRATION	6,742,091	7,683,813	1,443,880	1,463,883	6,219,930 19.1%
20	FINANCE	1,936,350	2,335,576	473,655	424,052	1,911,524 18.2%
21	ECONOMIC & COMM DEV	1,213,208	1,859,850	196,884	154,649	1,705,201 8.3%
22	POLICE	1,926,484	2,283,541	348,098	348,238	1,935,303 15.2%
23	FIRE	590,672	790,693	123,773	141,229	649,464 17.9%
24	PUBLIC WORKS	894,086	1,768,657	235,542	314,203	1,454,454 17.8%
25	GENERAL SERVICES	3,440,201	3,072,241	574,609	589,017	2,483,224 19.2%
26	INFORMATION TECHNOLOGY	708,171	786,409	141,927	165,545	620,864 21.1%
27	ENGINEERING-ADMINISTRATION	1,772,959	1,899,344	469,059	550,628	1,348,716 29.0%
28	ENGINEERING-GENERAL SERVICES	858,882	818,565	127,082	201,225	617,340 24.6%
29	WATER SYSTEMS IMPROVEMENTS	4,916,349	6,152,960	621,814	759,310	5,393,650 12.3%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,722,323	4,629,410	498,086	476,626	4,152,784 10.3%
31	REAL ESTATE WATER	435,329	675,977	87,384	86,532	589,445 12.8%
32	REAL ESTATE WASTE	399,550	538,313	86,169	79,193	459,120 14.7%
33	UTILITIES ADMINISTRATION	1,278,504	1,786,589	300,732	316,758	1,469,831 17.7%
34	METER READING	2,699,300	2,970,252	534,595	566,163	2,404,089 19.1%
35	WATER DISTRIBUTION & MAINTENANCE	17,462,933	21,182,488	2,557,200	3,617,517	17,564,971 17.1%
36	WASTEWATER MAINTENANCE	12,711,622	16,006,255	2,362,909	3,027,597	12,978,658 18.9%
37	COLUMBIA CANAL WTP	10,072,064	10,597,306	2,204,371	2,237,234	8,360,072 21.1%
38	LAKE MURRAY WTP	10,947,385	12,536,722	3,382,816	2,208,787	10,327,935 17.6%
39	METRO WWTP	18,979,836	26,848,256	3,353,213	3,196,465	23,651,791 11.9%
40	WATER COMPLIANCE	1,044,864	1,373,591	176,191	286,766	1,086,825 20.9%
41	WASTEWATER COMPLIANCE	1,050,358	1,594,279	201,354	228,390	1,365,889 14.3%
42	WATER/SEWER IMPROVEMENTS	7,447,482	0	583,363	794,868	(794,868) 0.0%
43	TOTAL DEPARTMENT	113,251,003	130,191,087	21,084,706	22,234,875	107,956,212 17.1%
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	52,294,033	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	6,750	35,000	1,350	0	35,000 0.0%
48	TECHNOLOGY CONTINGENCY	28,894	143,392	5,025	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	4,549,484	0	0	0	0 0.0%
55	BANK CHARGES	155,012	0	0	0	0 0.0%
56	GASB 68 / 75	(287,691)	0	0	0	0 0.0%
57	GASB 87 / 96	196,153	0	0	0	0 0.0%
58	TOTAL NON-DEPARTMENTAL	87,907,474	60,743,487	15,023,334	2,519,332	58,224,155 4.1%
60	TOTAL EXPENDITURES	201,158,477	190,934,574	36,108,040	24,754,207	166,180,367 13.0%
TRANSFERS OUT						
63	TO GENERAL FUND	7,234,706	7,234,704	1,808,677	1,808,676	5,426,028 25.0%
64	TO CAPITAL PROJ FUND	5,725,000	0	0	1,250,000	(1,250,000) 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	525,202	500,000	125,000	125,000	375,000 25.0%
68	TO PREMIUM & POLICIES	184,572	120,000	32,500	0	120,000 0.0%
69	TO SEWER TORT	687,782	584,753	0	0	584,753 0.0%
70	TO AUTO TORT	509,445	400,000	140,000	0	400,000 0.0%
71	TO WORKER'S COMP	389,963	15,000	3,750	3,750	11,250 25.0%
72	TO CENTRAL STORES	260,000	250,000	65,000	62,500	187,500 25.0%
73	TO GEN ADM INFO TECH	880,600	750,000	187,500	187,500	562,500 25.0%
74	TO PURCHASING	1,704,094	1,510,000	440,481	344,083	1,165,917 22.8%
75	TO RADIO REPAIR	43,030	31,000	7,750	0	31,000 0.0%
76	TO EQUIPMENT SERVICES	474,227	150,000	37,500	0	150,000 0.0%
77	TOTAL TRANSFERS OUT	18,618,621	30,545,457	2,848,157	3,781,509	26,763,948 12.4%
79	TOTAL WATER/SEWER EXP & TRF	219,777,098	221,480,031	38,956,197	28,535,716	192,944,315 12.9%
80						
81						
82	TOTAL SURPLUS (DEFICIT)	37,055,101	0	18,750,889	38,560,752	

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 09/30/2025

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU SEP 2024	ACTUAL CURRENT YEAR THRU SEP 2025	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	18,634,120	18,572,494	4,694,831	4,746,343	13,826,151	25.6%
2 FINES AND FORFEITURES	7,050	0	2,000	0	0	0.0%
3 INTEREST REVENUES	4,934,613	2,227,387	956,102	675,929	1,551,458	30.3%
4 RENTS & SALE OF PROPERTY	(18,339)	0	8,500	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	12,974,952	0	0	12,974,952	0.0%
7 REIMBURSEMENTS	16,115	0	0	0	0	0.0%
8 TOTAL REVENUE	23,573,559	33,774,833	5,661,433	5,422,272	28,352,561	16.1%
TRANSFERS IN						
10 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
12 TOTAL STORMWATER REV & TRF	23,573,559	33,774,833	5,661,433	5,422,272	28,352,561	16.1%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	1,459,573	3,103,327	438,003	342,836	2,760,491	11.0%
16 SOLID WASTE STREET SWEEPING	1,276,079	2,483,450	280,537	243,087	2,240,363	9.8%
17 STORM WATER:ENGINEERING	2,379,230	3,274,493	395,238	399,058	2,875,435	12.2%
18 REAL ESTATE STORM WATER	178,278	175,336	38,020	34,612	140,724	19.7%
19 STORM DRAIN MAINTENANCE	2,140,403	0	538,854	0	0	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	7,433,563	9,036,606	1,690,652	1,019,593	8,017,013	11.3%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
23 DEBT SERVICE	1,506,037	2,490,850	847,800	137,988	2,352,862	5.5%
24 DEPRECIATION	2,580,394	0	0	0	0	0.0%
25 RESERVE	0	1,500,000	0	0	1,500,000	0.0%
26 GASB 68 / 75	(11,340)	0	0	0	0	0.0%
27 BAD DEBT EXPENSE	2,357,986	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	6,485,939	4,040,850	847,800	137,988	3,902,862	3.4%
32 TOTAL EXPENDITURES	13,919,502	13,077,456	2,538,452	1,157,581	11,919,875	8.9%
TRANSFERS OUT						
35 TO GENERAL FUND	623,378	623,377	155,845	155,845	467,532	25.0%
36 TO CAPITAL PROJECTS	0	0	0	750,000	(750,000)	0.0%
37 TO STORM WATER IMPROVEMENTS	0	19,635,000	0	0	19,635,000	0.0%
38 TO GENERAL TORT	80,045	78,000	19,500	19,500	58,500	25.0%
39 TO PREMIUM & POLICIES	14,979	11,000	2,750	0	11,000	0.0%
40 TO AUTO TORT	41,345	45,000	11,250	0	45,000	0.0%
41 TO WORKER'S COMP	40,431	10,000	2,500	2,500	7,500	25.0%
42 TO CENTRAL STORES	125,000	250,000	31,250	62,500	187,500	25.0%
43 TO GEN ADM INFO TECH	30,599	20,000	5,000	5,000	15,000	25.0%
44 TO PURCHASING	1,000	1,000	250	250	750	25.0%
45 TO RADIO REPAIR	3,492	4,000	500	0	4,000	0.0%
46 TO EQUIPMENT SERVICES	36,494	20,000	2,500	0	20,000	0.0%
47 TOTAL TRANSFERS OUT	996,763	20,697,377	231,345	995,594	19,701,783	4.8%
49 TOTAL STORMWATER EXP & TRF	14,916,265	33,774,833	2,769,797	2,153,175	31,621,658	6.4%
52 TOTAL SURPLUS (DEFICIT)	8,657,294	0	2,891,636	3,269,097		