



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 – January 2026

Date: March 31, 2026

We are pleased to provide you with preliminary fiscal year 2025/2026 revenue and expenditure reports through January 2026. Included are the unaudited summary reports as presented to Council and the detail reports for the following funds:

101 General Fund
212 Hospitality Tax
531 Parking Fund

551 Water & Sewer Operating
553 Storm Water Operating

The General Fund Monthly Summary will often display a negative balance (revenues minus expenditures) for the months of July through March. This is a normal occurrence as general fund expenditures are incurred throughout the year at approximately the same amount each month. The majority of the revenues, in the form of property taxes and various business license fees are not collected or distributed to the City until the months of December through June.

City of Columbia
 General Fund Summary-Revenue and Expenditures
 As of 01/31/2026

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/2025	BUDGET CURRENT YEAR FY 2025/2026	ACTUAL PRIOR YEAR THRU JAN 2025	ACTUAL CURRENT YEAR THRU JAN 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	70,598,717	72,102,689	31,655,474	34,722,468	37,380,221	48.2%
2	LICENSES AND PERMITS	47,271,871	47,816,419	5,887,595	6,387,787	41,428,632	13.4%
3	FROM OTHER AGENCIES	20,767,277	20,437,331	10,822,810	12,175,754	8,261,577	59.6%
4	CURRENT SERVICE CHARGES	18,079,851	18,240,177	10,380,800	10,696,711	7,543,466	58.6%
5	FINES & FORFEITURES	359,432	330,250	207,252	240,178	90,072	72.7%
6	INTRAGOVERNMENTAL REVENUES	8,343	0	0	0	0	0.0%
7	SPECIAL EVENTS	128,288	171,000	70,285	62,766	108,234	36.7%
8	MISCELLANEOUS REVENUE	1,085,445	256,000	139,321	72,863	183,137	28.5%
9	INTEREST ON INVESTMENT	1,338,485	446,989	181,597	183,743	263,246	41.1%
10	RENTS & SALE OF PROPERTY	1,975,446	1,212,500	970,079	1,115,596	96,904	92.0%
11	REIMBURSEMENTS (PEBA)	566,917	0	566,917	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	60,882,130	65,657,866	101,023,668	39.4%
TRANSFERS IN							
15	FROM GENERAL FUND-SPECIAL	12,716,592	4,750,000	0	4,845,057	(95,057)	102.0%
16	FROM ACCOMMODATIONS TAX	25,000	25,000	14,583	14,583	10,417	58.3%
17	FROM HOSPITALITY TAX	4,800,000	4,800,000	2,800,000	2,800,000	2,000,000	58.3%
18	FROM PARKING FUND	500,000	500,000	291,667	291,667	208,333	58.3%
19	FROM WATER & SEWER OPERATING	7,234,706	7,251,007	4,220,245	4,220,245	3,030,762	58.2%
20	FROM STORM WATER OPERATING	623,378	623,378	363,637	363,637	259,741	58.3%
21	FROM OTHER FUNDS	0	0	0	0	0	0.0%
22	TOTAL TRANSFERS IN	28,399,676	17,949,385	7,690,133	12,535,189	5,414,196	69.8%
23	TOTAL GEN FUND REVENUE & TRANSFERS IN	190,579,748	184,630,919	68,572,263	78,193,055	106,437,864	42.4%
EXPENDITURES - DEPARTMENTS							
24	LEGISLATIVE - MAYOR & CITY COUNCIL	1,121,775	1,047,048	547,450	581,204	465,844	55.5%
25	ADMINISTRATION - CITY MANAGER	813,431	860,780	457,171	481,742	379,038	56.0%
26	ADMINISTRATION - GOV'T AFFAIRS	456,775	484,515	272,582	265,055	219,460	54.7%
27	ADMINISTRATION - ACM ADMIN SVCS	266,568	271,023	153,156	144,072	126,951	53.2%
28	ADMINISTRATION - ACM STRATEGIC INITIATIVES	599,684	382,151	436,586	116,289	265,862	30.4%
29	ADMINISTRATION - ACM-CFO	296,606	693,784	154,396	266,554	427,230	38.4%
30	ADMINISTRATION - ACM-OPERATIONS	631,517	1,123,381	295,511	516,861	606,520	46.0%
31	HUMAN RESOURCES	1,767,124	1,778,461	962,293	943,060	835,401	53.0%
32	BUDGET & PROG MGMT OFFICE	661,477	888,194	360,792	208,727	679,467	23.5%
33	PUBLIC RELATIONS	1,022,926	1,103,083	550,918	571,968	531,115	51.9%
34	COUNCIL SUPPORT SERVICES	308,383	504,389	199,340	219,689	284,700	43.6%
35	LEGAL	2,411,539	2,579,356	1,296,698	1,488,360	1,090,996	57.7%
36	MUNICIPAL COURT	2,947,535	3,151,047	1,665,306	1,622,854	1,528,193	51.5%
37	FINANCE	2,207,001	2,330,220	1,262,003	1,207,734	1,122,486	51.8%
38	OFFICE OF BUSINESS OPPORTUNITIES	750,421	760,217	412,417	459,353	300,864	60.4%
39	COMMUNITY DEVELOPMENT	787,148	789,575	417,320	447,886	341,689	56.7%
40	HOMELESS SERVICES	1,135,805	3,045,906	472,227	1,302,006	1,743,900	42.7%
41	DEVELOPMENT SERVICES	3,496,507	3,585,362	1,991,909	2,124,461	1,460,901	59.3%
42	POLICE	56,664,980	53,232,690	27,284,970	30,247,862	22,984,828	56.8%
43	EMERGENCY OPERATIONS	603,353	664,676	347,287	348,718	315,958	52.5%
44	911 EMERGENCY COMMUNICATIONS	3,671,090	3,665,965	2,044,966	2,226,232	1,439,733	60.7%
45	FIRE	32,109,636	27,926,432	14,914,882	15,793,794	12,132,638	56.6%
46	PARKS & RECREATION	15,421,219	16,979,319	8,178,277	9,327,246	7,652,073	54.9%
47	PUBLIC WORKS	28,835,943	24,314,501	13,030,564	12,742,902	11,571,599	52.4%
48	GENERAL SRVCS/SUPPORT SERVICES	3,939,569	4,954,261	2,181,080	2,130,417	2,823,844	43.0%
49	INFORMATION TECHNOLOGY	4,829,306	5,168,910	3,123,744	3,018,106	2,150,804	58.4%
50	TOTAL EXPENDITURES - DEPARTMENT	167,757,318	162,285,246	83,013,845	88,803,152	73,482,094	54.7%
EXPENDITURES - NON-DEPT. & MISC.							
51	COMMUNITY PROMOTION - AGENCIES	0	0	0	0	0	0.0%
52	RCES NON-PROFIT STABILIZATION	0	0	0	0	0	0.0%
52	CAPITAL LEASE PAYMENT	7,854,948	8,909,618	4,979,546	6,198,148	2,711,470	69.6%
53	SOLICITOR & DETENTION	1,396,782	1,240,817	557,104	794,278	446,539	64.0%
54	NON-DEPARTMENTAL & MISC.	16,250	40,000	500	21,009	18,991	52.5%
55	OTHER SERVICES AND CHARGES	13,490	262,463	(315)	0	262,463	0.0%
56	TOTAL EXPENDITURES - NON-DEPT & MISC	9,281,470	10,452,898	5,536,835	7,013,435	3,439,463	67.1%
57	TOTAL EXPENDITURES	177,038,788	172,738,144	88,550,680	95,816,587	76,921,557	55.5%
TRANSFERS OUT							
58	TO OTHER FUNDS	8,346,397	6,985,120	10,490,535	1,754,657	5,230,463	25.1%
60	DEVELOPMENT CORPORATIONS	1,291,592	1,301,406	902,004	759,154	542,252	58.3%
61	TO DEBT SERVICE	3,607,711	3,606,252	2,104,498	2,103,647	1,502,605	58.3%
62	TOTAL TRANSFERS OUT	13,245,700	11,892,778	13,497,037	4,617,458	7,275,320	38.8%
63	TOTAL GEN FUND EXPEND & TRANSFERS OUT	190,284,488	184,630,922	102,047,717	100,434,045	84,196,877	54.4%
64	TOTAL SURPLUS (DEFICIT)	295,260	0	(33,475,454)	(22,240,990)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 1/31/2026

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU JAN 2025	ACTUAL CURRENT YEAR THRU JAN 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	17,593,456	15,758,458	9,490,914	10,409,176	5,349,282	66.1%
2 INTEREST	224,822	87,261	74,629	59,633	27,628	68.3%
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	9,565,543	10,468,809	7,625,021	57.9%
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	9,565,543	10,468,809	7,625,021	57.9%
EXPEND. - NON-DEPT & MISC.						
7 CITY COUNCIL LINE ITEM AG.	2,765,079	3,267,420	1,339,242	1,674,422	1,592,998	51.2%
8 HOSPITALITY TAX - ALLOCATIONS	3,960,192	4,465,125	1,582,313	1,584,874	2,880,251	35.5%
9 CITY COUNCIL HTAX ALLOCATIONS	294,280	1,859,884	110,543	571,392	1,288,492	30.7%
10 SPECIAL PROJECTS	96,035	337,190	33,622	80,661	256,529	23.9%
11 NON-DEPARTMENTAL BANK CHARGES	0	1,832	0	0	1,832	0.0%
12 TOTAL EXPENDITURES	7,115,586	9,931,451	3,065,720	3,911,349	6,020,102	39.4%
TRANSFERS OUT						
13 TO GENERAL FUND	4,800,000	4,800,000	2,800,000	2,800,000	2,000,000	58.3%
14 TO DEBT SERVICE	2,538,613	2,087,379	1,480,858	1,217,638	869,741	58.3%
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	4,280,858	5,292,638	2,869,741	64.8%
17 TOTAL HOSP FUND EXP & TRSF OUT	16,679,199	18,093,830	7,346,578	9,203,987	8,889,843	50.9%
18 TOTAL SURPLUS (DEFICIT)	1,139,079	0	2,218,965	1,264,822		

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 1/31/2026

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU JAN 2025	ACTUAL CURRENT YEAR THRU JAN 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	8,705,076	11,623,005	4,571,547	6,485,993	5,137,012	55.8%
2	1,964,462	1,843,392	911,729	1,921,414	(78,022)	104.2%
3	0	0	0	2,112	(2,112)	0.0%
4	855,099	448,470	255,227	212,807	235,663	47.5%
5	81,900	113,000	47,775	18,375	94,625	16.3%
6	0	872,657	0	0	872,657	0.0%
7	15,721	0	15,721	0	0	0.0%
8	11,622,258	14,900,524	5,801,999	8,640,701	6,259,823	58.0%
TRANSFERS IN						
9	0	0	600,000		0	0%
10	11,622,258	14,900,524	6,401,999	8,640,701	6,259,823	58.0%
EXPENDITURES - DEPARTMENTS						
11	106,483	112,582	66,274	66,324	46,258	58.9%
12	123,981	112,492	70,111	79,375	33,117	70.6%
13	4,106,051	4,182,792	2,223,741	2,358,091	1,824,701	56.4%
14	1,613,149	2,109,249	888,240	1,063,800	1,045,449	50.4%
15	5,949,664	6,517,115	3,248,366	3,567,590	2,949,525	54.7%
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	3,883,052	3,669,789	6,068,711	37.7%
TRANSFERS OUT						
26	500,000	500,000	291,667	291,667	208,333	58.3%
27	1,000,000	4,123,024	600,000	155,000	3,968,024	3.8%
28	120,000	120,000	70,000	70,000	50,000	58.3%
29	37,000	37,000	21,583	21,584	15,416	58.3%
30	186,090	200,000	102,083	116,667	83,333	58.3%
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	11,667	11,667	8,333	58.3%
34	72,473	40,000	21,620	37,319	2,681	93.3%
35	3,654	7,000	0	0	7,000	0.0%
36	47,140	45,000	26,250	26,250	18,750	58.3%
37	28,594	20,000	0	0	20,000	0.0%
38	2,105,729	5,162,024	1,144,870	730,153	4,411,872	14.14%
39	11,644,378	14,900,524	5,027,922	4,399,942	10,480,583	29.5%
40	(22,120)	0	1,374,077	4,240,760		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 01/31/26

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU JAN 2025	ACTUAL CURRENT YEAR THRU JAN 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	39,237,324	0	16,222,583	6,287,225	(6,287,225) 0.0%
2	LICENSES AND PERMITS	0	0	0	0	0 0.0%
3	CHARGES FOR SERVICES	196,078,510	207,973,400	118,299,742	128,070,267	79,903,133 61.6%
4	FINES & FORFEITURES	4,924,776	2,500,000	3,029,183	2,651,702	(151,702) 106.1%
5	MISCELLANEOUS REVENUE	0	0	0	3,109	(3,109) 0.0%
6	INTEREST REVENUES	12,213,526	6,535,059	4,184,752	4,001,477	2,533,582 61.2%
7	RENTS & SALE OF PROPERTY	491,769	250,541	265,182	280,368	(29,827) 111.9%
8	REIMBURSEMENTS	204,004	0	204,004	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	142,205,446	142,664,023	78,816,008 64.4%
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	256,832,199	221,480,031	142,205,446	142,664,023	78,816,008 64.4%
EXPENDITURES - DEPARTMENTS						
19	CENTRAL ADMINISTRATION	6,742,091	7,688,005	3,606,117	3,818,187	3,869,818 49.7%
20	FINANCE	1,936,350	2,335,576	1,116,967	1,007,026	1,328,550 43.1%
21	ECONOMIC & COMM DEV	1,213,208	1,859,850	676,505	508,112	1,351,738 27.3%
22	POLICE	1,926,484	2,283,541	982,913	986,700	1,296,841 43.2%
23	FIRE	590,672	790,693	321,162	400,936	389,757 50.7%
24	PUBLIC WORKS	894,086	1,768,657	726,993	713,891	1,054,766 40.4%
25	GENERAL SERVICES	3,440,201	3,072,241	1,625,974	1,640,875	1,431,366 53.4%
26	INFORMATION TECHNOLOGY	708,171	786,409	389,035	445,002	341,407 56.6%
27	ENGINEERING-ADMINISTRATION	1,772,959	1,899,344	985,782	1,115,546	783,798 58.7%
28	ENGINEERING-GENERAL SERVICES	858,882	818,565	374,280	494,314	324,251 60.4%
29	WATER SYSTEMS IMPROVEMENTS	4,916,349	6,152,960	2,226,673	2,008,663	4,144,297 32.6%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,722,323	4,629,410	1,484,622	1,384,062	3,245,348 29.9%
31	REAL ESTATE WATER	435,329	675,977	221,718	263,198	412,779 38.9%
32	REAL ESTATE WASTE	399,550	538,313	217,641	250,996	287,317 46.6%
33	UTILITIES ADMINISTRATION	1,278,504	1,786,589	807,754	879,528	907,061 49.2%
34	METER READING	2,699,300	2,966,060	1,485,843	1,529,439	1,436,621 51.6%
35	WATER DISTRIBUTION & MAINTENANCE	17,462,933	20,961,848	9,453,921	11,433,054	9,528,794 54.5%
36	WASTEWATER MAINTENANCE	12,711,622	16,226,895	6,204,444	6,958,344	9,268,551 42.9%
37	COLUMBIA CANAL WTP	10,072,064	10,597,306	5,213,832	5,415,899	5,181,407 51.1%
38	LAKE MURRAY WTP	10,947,385	12,536,722	6,235,006	5,405,660	7,131,062 43.1%
39	METRO WWTP	18,979,836	26,848,256	10,419,957	9,946,219	16,902,037 37.0%
40	WATER COMPLIANCE	1,044,864	1,373,591	552,691	646,747	726,844 47.1%
41	WASTEWATER COMPLIANCE	1,050,358	1,594,279	556,166	640,828	953,451 40.2%
42	WATER/SEWER IMPROVEMENTS	7,447,482	0	1,216,967	2,238,843	(2,238,843) 0.0%
43	TOTAL DEPARTMENT	113,251,003	130,191,087	57,102,963	60,132,069	70,059,018 46.2%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	30,861,339	56,235,000	25,777,362	18,197,681	38,037,319 32.4%
46	DEPRECIATION	52,294,033	0	3,928,750	0	0 0.0%
47	TUITION REIMBURSEMENT	6,750	35,000	2,750	0	35,000 0.0%
48	TECHNOLOGY CONTINGENCY	28,894	143,392	21,163	20,765	122,627 14.5%
49	EMPLOYEE TRAINING	50,000	50,000	0	12,500	37,500 25.0%
50	SPECIAL PROJECTS	0	0	0	0	0 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	26,750	26,750	51,750 34.1%
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	(110)	110 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	29,756,775	18,257,586	42,485,901 30.1%
60	TOTAL EXPENDITURES	201,158,477	190,934,574	86,859,738	78,389,655	112,544,919 41.1%
TRANSFERS OUT						
63	TO GENERAL FUND	7,234,706	7,234,704	4,220,245	4,220,245	3,014,459 58.3%
64	TO CAPITAL PROJ FUND	5,725,000	0	5,725,000	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	291,667	291,667	208,333 58.3%
68	TO PREMIUM & POLICIES	184,572	120,000	75,833	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	326,667	0	400,000 0.0%
71	TO WORKER'S COMP	389,963	15,000	8,750	8,750	6,250 58.3%
72	TO CENTRAL STORES	260,000	250,000	151,667	145,833	104,167 58.3%
73	TO GEN ADM INFO TECH	880,600	750,000	437,500	437,500	312,500 58.3%
74	TO PURCHASING	1,704,094	1,510,000	875,840	978,394	531,606 64.8%
75	TO RADIO REPAIR	43,030	31,000	18,083	0	31,000 0.0%
76	TO EQUIPMENT SERVICES	474,227	150,000	87,500	0	150,000 0.0%
77	TOTAL TRANSFERS OUT	18,618,621	30,545,457	12,218,752	7,332,389	23,213,068 24.0%
79	TOTAL WATER/SEWER EXP & TRF	219,777,098	221,480,031	99,078,490	85,722,044	135,757,987 38.7%
82	TOTAL SURPLUS (DEFICIT)	37,055,101	0	43,126,956	56,941,979	

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 01/31/26

UNAUDITED

	ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU JAN 2025	ACTUAL CURRENT YEAR THRU JAN 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	18,634,120	18,572,494	10,959,403	10,867,423	7,705,071	58.5%
2 FINES AND FORFEITURES	7,050	0	3,800	0	0	0.0%
3 INTEREST REVENUES	4,934,613	2,227,387	1,946,885	1,519,681	707,706	68.2%
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	16,115	0	0	0.0%
8 TOTAL REVENUE	23,573,559	33,774,833	12,934,703	12,387,104	21,387,729	36.7%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10 TOTAL STORMWATER REV & TRF	23,573,559	33,774,833	12,934,703	12,387,104	21,387,729	36.7%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	1,459,573	3,104,677	1,132,827	1,347,383	1,757,294	43.4%
16 SOLID WASTE STREET SWEEPING	1,276,079	2,482,100	741,839	995,891	1,486,209	40.1%
17 STORM WATER:ENGINEERING	2,379,230	3,274,493	1,271,933	1,029,212	2,245,281	31.4%
18 REAL ESTATE STORM WATER	178,278	175,336	96,760	104,566	70,770	59.6%
19 STORM DRAIN MAINTENANCE	2,140,403	0	1,029,810	0	0	0.0%
20 TOTAL DEPARTMENT	7,433,563	9,036,606	4,273,169	3,477,052	5,559,554	38.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22 DEBT SERVICE	1,506,037	2,490,850	850,550	139,738	2,351,112	5.6%
23 DEPRECIATION	2,580,394	0	0	0	0	0.0%
24 RESERVE	0	1,500,000	0	0	1,500,000	0.0%
25 ADMINISTRATIVE	0	0	0	225,747	(225,747)	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	850,550	365,485	3,675,365	9.0%
31 TOTAL EXPENDITURES	13,919,502	13,077,456	5,123,719	3,842,537	9,234,919	29.4%
TRANSFERS OUT						
35 TO GENERAL FUND	623,378	623,377	363,637	363,637	259,740	58.3%
36 TO CAPITAL PROJECTS	0	0	0	1,500,000	(1,500,000)	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	45,500	45,500	32,500	58.3%
39 TO PREMIUM & POLICIES	14,979	11,000	6,417	0	11,000	0.0%
40 TO AUTO TORT	41,345	45,000	26,250	0	45,000	0.0%
41 TO WORKER'S COMP	40,431	10,000	5,833	5,833	4,167	58.3%
42 TO CENTRAL STORES	125,000	250,000	72,917	145,833	104,167	58.3%
43 TO GEN ADM INFO TECH	30,599	20,000	11,667	11,667	8,333	58.3%
44 TO PURCHASING	1,000	1,000	583	583	417	58.3%
45 TO RADIO REPAIR	3,492	4,000	1,167	0	4,000	0.0%
46 TO EQUIPMENT SERVICES	36,494	20,000	5,833	0	20,000	0.0%
47 TOTAL TRANSFERS OUT	996,763	20,697,377	539,804	2,073,054	18,624,323	10.0%
48 TOTAL STORMWATER EXP & TRF	14,916,265	33,774,833	5,663,523	5,915,591	27,859,242	17.5%
49						
50						
51						
52 TOTAL SURPLUS (DEFICIT)	8,657,294	0	7,271,180	6,471,513		