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 –April 2026
Date**:**	June 12, 2026

We are pleased to provide you with preliminary fiscal year 2025/2026 revenue and expenditure reports through April 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 04/30/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/2025	BUDGET CURRENT YEAR FY 2025/2026	ACTUAL PRIOR YEAR THRU APR 2025	ACTUAL CURRENT YEAR THRU APR 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	GENERAL PROPERTY TAX	70,598,717	72,102,689	60,808,670	60,384,667	11,718,022	83.7%
2	LICENSES AND PERMITS	47,271,871	47,816,419	13,144,490	17,038,846	30,777,573	35.6%
3	FROM OTHER AGENCIES	20,767,277	20,437,331	19,293,012	19,970,516	466,815	97.7%
4	CURRENT SERVICE CHARGES	18,079,851	18,240,177	14,902,150	15,369,142	2,871,035	84.3%
5	FINES & FORFEITURES	359,432	330,250	328,695	383,727	(53,477)	116.2%
6	INTRAGOVERNMENTAL REVENUES	8,343	0	0	0	0	0.0%
7	SPECIAL EVENTS	128,288	171,000	106,697	94,484	76,516	55.3%
8	MISCELLANEOUS REVENUE	1,085,445	256,000	1,049,166	125,120	130,880	48.9%
9	INTEREST ON INVESTMENT	1,338,485	446,989	439,982	377,009	69,980	84.3%
10	RENTS & SALE OF PROPERTY	1,975,446	1,212,500	1,382,972	3,592,942	(2,380,442)	296.3%
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**	**112,022,751**	**117,336,453**	**49,345,081**	**70.4%**
14	**TRANSFERS IN**						
15	FROM GENERAL FUND-SPECIAL	12,716,592	4,750,000	11,637,935	11,700,532	(6,950,532)	246.3%
16	FROM ACCOMMODATIONS TAX	25,000	25,000	20,833	20,833	4,167	83.3%
17	FROM HOSPITALITY TAX	4,800,000	4,800,000	4,000,000	4,000,000	800,000	83.3%
18	FROM PARKING FUND	500,000	500,000	416,667	416,667	83,333	83.3%
19	FROM WATER & SEWER OPERATING	7,234,706	7,251,007	6,028,922	6,028,922	1,222,085	83.1%
20	FROM STORM WATER OPERATING	623,378	623,378	519,482	519,482	103,896	83.3%
21	FROM OTHER FUNDS	0	0	0	0	0	0.0%
22	**TOTAL TRANSFERS IN**	**28,399,676**	**17,949,385**	**22,623,839**	**22,686,435**	**(4,737,050)**	**126.4%**
23	**TOTAL GEN FUND REVENUE & TRANSFERS IN**	**190,579,748**	**184,630,919**	**134,646,590**	**140,022,888**	**44,608,031**	**75.8%**
	EXPENDITURES - DEPARTMENTS						
24	LEGISLATIVE - MAYOR & CITY COUNCIL	1,121,775	1,047,048	874,989	852,540	194,508	81.4%
25	ADMINISTRATION - CITY MANAGER	813,431	860,780	639,236	642,597	218,183	74.7%
26	ADMINISTRATION - GOV'T AFFAIRS	456,775	484,515	378,625	378,772	105,743	78.2%
27	ADMINISTRATION - ACM ADMIN SVCS	266,568	271,023	206,944	152,093	118,930	56.1%
28	ADMINISTRATION - ACM STRATEGIC INITIATIVES	599,684	382,151	536,089	222,625	159,526	58.3%
29	ADMINISTRATION - ACM-CFO	296,606	693,784	259,896	370,860	322,924	53.5%
30	ADMINISTRATION - ACM-OPERATIONS	631,517	1,123,381	466,449	803,331	320,050	71.5%
31	HUMAN RESOURCES	1,767,124	1,778,461	1,379,040	1,363,326	415,135	76.7%
32	BUDGET & PROG MGMT OFFICE	661,477	888,194	526,486	275,486	612,708	31.0%
33	PUBLIC RELATIONS	1,022,926	1,103,083	793,219	812,267	290,816	73.6%
34	COUNCIL SUPPORT SERVICES	308,383	504,389	256,777	515,174	(10,785)	102.1%
35	LEGAL	2,411,539	2,579,356	1,860,713	2,079,506	499,850	80.6%
36	MUNICIPAL COURT	2,947,535	3,151,047	2,324,593	2,358,538	792,509	74.8%
37	FINANCE	2,207,001	2,330,220	1,770,833	1,790,687	539,533	76.8%
38	OFFICE OF BUSINESS OPPORTUNITIES	750,421	760,217	597,006	639,782	120,435	84.2%
39	COMMUNITY DEVELOPMENT	787,148	789,575	631,977	692,254	97,321	87.7%
40	HOMELESS SERVICES	1,135,805	3,045,906	846,187	2,338,837	2,117,672	76.8%
41	DEVELOPMENT SERVICES	3,496,507	3,585,362	2,784,091	2,975,130	2,700,854	83.0%
42	POLICE	56,664,980	53,232,690	39,488,064	42,297,200	10,935,490	79.5%
43	EMERGENCY OPERATIONS	603,353	664,676	486,674	524,485	140,191	78.9%
44	911 EMERGENCY COMMUNICATIONS	3,671,090	3,665,965	2,851,641	3,058,062	607,903	83.4%
45	FIRE	32,109,636	27,926,432	21,637,896	22,504,068	5,422,364	80.6%
46	PARKS & RECREATION	15,421,219	16,979,319	11,756,325	13,308,415	3,670,904	78.4%
47	PUBLIC WORKS	28,835,943	24,314,501	19,340,137	18,411,202	5,903,299	75.7%
48	GENERAL SRVCS/SUPPORT SERVICES	3,939,569	4,954,261	3,085,428	3,213,585	1,740,676	64.9%
49	INFORMATION TECHNOLOGY	4,829,306	5,168,910	4,020,161	3,801,183	1,367,727	73.5%
50	**TOTAL EXPENDITURES - DEPARTMENT**	**167,757,318**	**162,285,246**	**119,799,476**	**126,382,005**	**39,404,466**	77.9%
51	**EXPENDITURES - NON-DEPT. & MISC.**						
52	COMMUNITY PROMOTION - AGENCIES	0	0	0	0	0	0.0%
53	RCES NON-PROFIT STABILIZATION	0	0	0	0	0	0.0%
52	CAPITAL LEASE PAYMENT	7,854,948	8,909,618	6,314,168	8,127,817	781,801	91.2%
53	SOLICITOR & DETENTION	1,396,782	1,240,817	1,034,391	1,365,064	(124,247)	110.0%
54	NON-DEPARTMENTAL & MISC.	16,250	40,000	9,687	27,773	12,227	69.4%
55	OTHER SERVICES AND CHARGES	13,490	262,463	0	0	262,463	0.0%
56	**TOTAL EXPENDITURES - NON-DEPT & MISC**	**9,281,470**	**10,452,898**	**7,358,246**	**9,520,654**	**932,244**	**91.1%**
57	**TOTAL EXPENDITURES**	**177,038,788**	**172,738,144**	**127,157,722**	**135,902,659**	**40,336,710**	**78.7%**
58	**TRANSFERS OUT**						
59	TO OTHER FUNDS	8,346,397	6,985,120	14,986,883	2,507,802	4,477,318	35.9%
60	DEVELOPMENT CORPORATIONS	1,291,592	1,301,406	1,202,369	1,084,505	216,901	83.3%
61	TO DEBT SERVICE	3,607,711	3,606,252	3,006,426	3,005,209	601,043	83.3%
62	**TOTAL TRANSFERS OUT**	**13,245,700**	**11,892,778**	**19,195,678**	**6,597,516**	**5,295,262**	55.5%
63	**TOTAL GEN FUND EXPEND & TRANSFERS OUT**	**190,284,488**	**184,630,922**	**146,353,400**	**142,500,175**	**45,631,972**	**77.2%**
64	**TOTAL SURPLUS (DEFICIT)**	**295,260**	**0**	**(11,706,810)**	**(2,477,287)**		

City of Columbia
Hospitality Fund Summary - Revenue and Expenditures
As of 4/30/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU APR 2025	ACTUAL CURRENT YEAR THRU APR 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	TAXES	17,593,456	15,758,458	12,832,494	14,913,883	844,575	94.6%
2	INTEREST	224,822	87,261	122,925	95,178	(7,917)	109.1%
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**	**12,955,419**	**15,009,061**	**3,084,769**	83.0%
	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**	**12,955,419**	**15,009,061**	**3,084,769**	83.0%
	EXPEND. - NON-DEPT & MISC.						
7	CITY COUNCIL LINE ITEM AG.	2,765,079	3,267,420	2,130,870	2,505,647	761,773	76.7%
8	HOSPITALITY TAX - ALLOCATIONS	3,960,192	4,345,125	2,510,247	2,381,763	1,963,362	54.8%
9	CITY COUNCIL HTAX ALLOCATIONS	294,280	1,979,884	222,340	650,555	1,329,329	32.9%
10	SPECIAL PROJECTS	96,035	337,190	79,414	126,752	210,438	37.6%
11	NON-DEPARTMENTAL BANK CHARGES	0	1,832	0	0	1,832	0.0%
12	**TOTAL EXPENDITURES**	**7,115,586**	**9,931,451**	**4,942,871**	**5,664,717**	**4,266,734**	57.0%
	TRANSFERS OUT						
13	TO GENERAL FUND	4,800,000	4,800,000	4,000,000	4,000,000	800,000	83.3%
14	TO DEBT SERVICE	2,538,613	2,087,379	2,115,511	1,739,483	347,897	83.3%
15	TO CAPITAL PROJECT FUND	2,225,000	1,275,000	2,400,000	1,275,000	0	100.0%
16	**TOTAL TRANSFERS OUT**	**9,563,613**	**8,162,379**	**8,515,511**	**7,014,483**	**1,147,897**	85.9%
17	**TOTAL HOSP FUND EXP & TRSF OUT**	**16,679,199**	**18,093,830**	**13,458,382**	**12,679,200**	**5,414,631**	70.1%
18	**TOTAL SURPLUS (DEFICIT)**	**1,139,079**	0	**(502,963)**	**2,329,861**		

City of Columbia
Parking Fund - Revenue and Expenditures
As of 4/30/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU APR 2025	ACTUAL CURRENT YEAR THRU APR 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CURRENT SERVICE CHARGES	8,705,076	11,623,005	7,167,184	9,445,356	2,177,649	81.3%
2	FINES & FORFEITURES	1,964,462	1,843,392	1,489,022	2,914,077	(1,070,685)	158.1%
3	MISCELLANEOUS REVENUE	0	0	0	2,112	(2,112)	0.0%
4	INTEREST ON INVESTMENT	855,099	448,470	432,069	307,593	140,877	68.6%
5	RENTS & SALE OF PROPERTY	81,900	113,000	68,250	68,250	44,750	60.4%
6	UNAPPROPRIATED SURPLUS	0	872,657	0	0	872,657	0.0%
7	REIMBURSEMENTS	15,721	0	15,721	0	0	0.0%
8	**TOTAL REVENUE**	**11,622,258**	**14,900,524**	**9,172,246**	**12,737,388**	**2,163,136**	85.5%
	TRANSFERS IN						
9	**TOTAL TRANSFERS IN**	**0**	**0**	**0**	**0**	**0**	**0%**
10	**TOTAL PARKING REV & TRF**	**11,622,258**	**14,900,524**	**9,172,246**	**12,737,388**	**2,163,136**	85.5%
	EXPENDITURES - DEPARTMENTS						
11	FINANCE	106,483	112,582	93,973	94,810	17,772	84.2%
12	PUBLIC WORKS	123,981	112,492	94,141	100,418	12,074	89.3%
13	PARKING OPERATIONS	4,106,051	4,182,792	3,254,367	3,317,583	865,209	79.3%
14	PARKING FACILITIES	1,613,149	2,109,249	1,212,202	1,396,966	712,283	66.2%
15	**TOTAL DEPARTMENT**	**5,949,664**	**6,517,115**	**4,654,683**	**4,909,777**	**1,607,338**	75.3%
	EXPEND. - NON-DEPART & MISC.						
16	DEBT SERVICE	1,251,043	3,066,385	1,266,871	700,391	2,365,994	22.8%
17	DEPRECIATION	2,367,301	0	0	0	0	0.0%
18	SPECIAL PROJECTS	0	0	0	0	0	0.0%
19	ADMINISTRATIVE	(222,576)	0	0	0	0	0.0%
20	OTHER SERVICES & CHARGES	11,604	150,000	0	0	150,000	0.0%
21	GASB 75	112,186	0	0	0	0	0.0%
22	GASB 87/GASB 96	67,508	0	0	0	0	0.0%
23	NON DEPARTMENTAL BAD DEBT	1,919	0	0	0	0	0.0%
24	**TOTAL NON-DEPARTMENTAL**	**3,588,985**	**3,221,385**	**1,266,871**	**700,391**	2,520,994	21.7%
25	**TOTAL EXPENDITURES**	**9,538,649**	**9,738,500**	**5,921,554**	**5,610,168**	**4,128,332**	57.6%
	TRANSFERS OUT						
26	TO GENERAL FUND	500,000	500,000	416,667	416,667	83,333	83.3%
27	TO PARKING PROJECTS	0	4,123,024	0	155,000	3,968,024	3.8%
28	TO RISK MANAGEMENT	120,000	120,000	100,000	100,000	20,000	83.3%
29	TO CENTRAL STORES	37,000	37,000	30,833	30,834	6,167	83.3%
30	TO GENERAL ADMIN INFO TECH	186,090	200,000	145,833	166,667	33,333	83.3%
31	TO PREMIUM & POLICIES	15,674	10,000	0	0	10,000	0.0%
32	TO AUTO TORT	43,261	40,000	0	0	40,000	0.0%
33	TO WORKER'S COMP	51,841	20,000	16,667	16,667	3,333	83.3%
34	TO PURCHASING	72,473	40,000	31,763	55,026	(15,026)	137.6%
35	TO RADIO REPAIR	3,654	7,000	0	0	7,000	0.0%
36	TO TORT	47,140	45,000	37,500	37,500	7,500	83.3%
37	TO EQUIPMENT SERVICES	28,594	20,000	0	0	20,000	0.0%
38	**TOTAL TRANSFERS OUT**	**1,105,729**	**5,162,024**	**779,263**	**978,360**	**4,163,664**	18.95%
39	**TOTAL PARKING EXP & TRF**	**10,644,378**	**14,900,524**	**6,700,817**	**6,588,528**	**8,291,996**	44.2%
40	**TOTAL SURPLUS (DEFICIT)**	**977,880**	**0**	**2,471,429**	**6,148,860**		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 04/30/26

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU APR 2025	ACTUAL CURRENT YEAR THRU APR 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	INTERGOVERNMENTAL REVENUES	39,237,324	0	24,198,694	7,241,644	(7,241,644)	0.0%
2	LICENSES AND PERMITS	0	0	0	0	0	0.0%
3	CHARGES FOR SERVICES	196,078,510	207,973,400	162,422,913	178,801,846	29,171,554	86.0%
4	FINES & FORFEITURES	4,924,776	2,500,000	4,242,302	4,056,317	(1,556,317)	162.3%
5	MISCELLANEOUS REVENUE	0	0	0	39,099	(39,099)	0.0%
6	INTEREST REVENUES	12,213,526	6,535,059	6,622,885	5,493,237	1,041,822	84.1%
7	RENTS & SALE OF PROPERTY	491,769	250,541	309,673	264,598	(14,057)	105.6%
8	REIMBURSEMENTS	204,004	0	204,004	0	0	0.0%
9	CONTRIBUTIONS	3,682,290	0	3,361,350	7,014,075	(7,014,075)	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**	**201,361,821**	**202,910,816**	**18,569,215**	**91.6%**
12	**TRANSFERS IN**						
13	FROM OTHER FUNDS	0	0	0	0	0	0.0%
14	**TOTAL TRANSFERS IN**	**0**	**0**	**0**	**0**	**0**	**0**
15							
16	**TOTAL WATER/SEWER REV & TRF**	**256,832,199**	**221,480,031**	**201,361,821**	**202,910,816**	**18,569,215**	**91.6%**
17							
18	**EXPENDITURES - DEPARTMENTS**						
19	CENTRAL ADMINISTRATION	6,742,091	7,695,005	5,200,346	5,867,635	1,827,370	76.3%
20	FINANCE	1,936,350	2,335,576	1,547,848	1,416,062	919,514	60.6%
21	ECONOMIC & COMM DEV	1,213,208	1,859,850	1,012,760	984,105	875,745	52.9%
22	POLICE	1,926,484	2,283,541	1,470,344	1,422,376	861,165	62.3%
23	FIRE	590,672	790,693	466,127	572,946	217,747	72.5%
24	PUBLIC WORKS	894,086	1,768,657	1,188,879	945,344	823,313	53.4%
25	GENERAL SERVICES	3,440,201	3,072,241	2,452,468	2,418,807	653,434	78.7%
26	INFORMATION TECHNOLOGY	708,171	786,409	552,008	602,707	183,702	76.6%
27	ENGINEERING:ADMINISTRATION	1,772,959	1,899,344	1,366,633	1,513,299	386,045	79.7%
28	ENGINEERING:GENERAL SERVICES	858,882	818,565	591,697	687,624	130,941	84.0%
29	WATER SYSTEMS IMPROVEMENTS	4,916,349	6,152,960	3,936,168	2,898,692	3,254,268	47.1%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,722,323	4,629,410	2,998,070	2,261,826	2,367,584	48.9%
31	REAL ESTATE WATER	435,329	675,977	319,141	376,965	299,012	55.8%
32	REAL ESTATE WASTE	399,550	538,313	313,445	361,976	176,337	67.2%
33	UTILITIES ADMINISTRATION	1,278,504	1,786,589	977,532	1,241,004	545,585	69.5%
34	METER READING	2,699,300	2,959,060	2,039,212	2,173,072	785,988	73.4%
35	WATER DISTRIBUTION & MAINTENANCE	17,462,933	21,061,848	14,047,802	16,454,451	4,607,397	78.1%
36	WASTEWATER MAINTENANCE	12,711,622	16,126,895	9,499,167	11,518,939	4,607,956	71.4%
37	COLUMBIA CANAL WTP	10,072,064	10,647,306	7,383,339	7,760,140	2,887,166	72.9%
38	LAKE MURRAY WTP	10,947,385	12,486,722	8,626,927	7,960,458	4,526,264	63.8%
39	METRO WWTP	18,979,836	26,848,256	15,378,873	15,356,759	11,491,497	57.2%
40	WATER COMPLIANCE	1,044,864	1,373,591	826,478	882,750	490,841	64.3%
41	WASTEWATER COMPLIANCE	1,050,358	1,594,279	811,357	962,335	631,944	60.4%
42	WATER/SEWER IMPROVEMENTS	7,447,482	0	3,515,678	7,311,469	(7,311,469)	0.0%
43	**TOTAL DEPARTMENT**	**113,251,003**	**130,191,087**	**86,522,299**	**93,951,741**	**36,239,346**	**72.2%**
44	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
45	DEBT SERVICE	30,861,339	56,235,000	30,733,697	19,187,227	37,047,773	34.1%
46	DEPRECIATION	52,294,033	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	6,750	35,000	4,750	0	35,000	0.0%
48	TECHNOLOGY CONTINGENCY	28,894	143,392	27,325	265,003	(121,611)	184.8%
49	EMPLOYEE TRAINING	50,000	50,000	25,000	25,000	25,000	50.0%
50	SPECIAL PROJECTS	0	0	0	0	0	0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	53,500	25,000	68.2%
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**	**30,844,272**	**19,530,620**	**41,212,867**	**32.2%**
59							
60	**TOTAL EXPENDITURES**	**201,158,477**	**190,934,574**	**117,366,571**	**113,482,361**	**77,452,213**	**59.4%**
61							
62	**TRANSFERS OUT**						
63	TO GENERAL FUND	7,234,706	7,234,704	6,028,922	6,028,922	1,205,782	83.3%
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	416,667	416,667	83,333	83.3%
68	TO PREMIUM & POLICIES	184,572	120,000	108,333	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	466,667	0	400,000	0.0%
71	TO WORKER'S COMP	389,963	15,000	12,500	12,500	2,500	83.3%
72	TO CENTRAL STORES	260,000	250,000	216,667	208,333	41,667	83.3%
73	TO GEN ADM INFO TECH	880,600	750,000	625,000	625,000	125,000	83.3%
74	TO PURCHASING	1,704,094	1,510,000	1,253,638	1,419,825	90,175	94.0%
75	TO RADIO REPAIR	43,030	31,000	25,833	0	31,000	0.0%
76	TO EQUIPMENT SERVICES	474,227	150,000	125,000	0	150,000	0.0%
77	**TOTAL TRANSFERS OUT**	**18,618,621**	**30,545,457**	**15,004,226**	**9,961,246**	**20,584,211**	**32.6%**
78							
79	**TOTAL WATER/SEWER EXP & TRF**	**219,777,098**	**221,480,031**	**132,370,797**	**123,443,607**	**98,036,424**	**55.7%**
80							
81							
82	**TOTAL SURPLUS (DEFICIT)**	**37,055,101**	**0**	**68,991,024**	**79,467,209**		

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 04/30/26

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU APR 2025	ACTUAL CURRENT YEAR THRU APR 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CHARGES FOR SERVICES	18,634,120	18,572,494	15,523,211	15,587,185	2,985,309	83.9%
2	FINES AND FORFEITURES	7,050	0	6,550	0	0	0.0%
3	INTEREST REVENUES	4,934,613	2,227,387	2,926,388	2,195,199	32,188	98.6%
4	RENTS & SALE OF PROPERTY	(18,339)	0	23,800	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**	**18,496,064**	**17,782,384**	**15,992,449**	**52.6%**
9	**TRANSFERS IN**						
10	**TOTAL TRANSFERS IN**	0	0	0	0	0	0.0%
11							
12	**TOTAL STORMWATER REV & TRF**	**23,573,559**	**33,774,833**	**18,496,064**	**17,782,384**	**15,992,449**	**52.6%**
13							
14	**EXPENDITURES - DEPARTMENTS**						
15	STREETS:STORM DRAIN MAINTENANCE	1,459,573	3,118,998	1,593,896	1,718,373	1,400,625	55.1%
16	SOLID WASTE STREET SWEEPING	1,276,079	2,467,779	1,063,464	1,330,738	1,137,041	53.9%
17	STORM WATER:ENGINEERING	2,379,230	3,274,493	1,825,513	1,663,115	1,611,378	50.8%
18	REAL ESTATE STORM WATER	178,278	175,336	138,802	154,577	20,759	88.2%
19	STORM DRAIN MAINTENANCE	2,140,403	0	1,052,310	0	0	0.0%
20	**TOTAL DEPARTMENT**	**7,433,563**	**9,036,606**	**5,673,985**	**4,866,803**	**4,169,803**	**53.9%**
21	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
22	DEBT SERVICE	1,506,037	2,490,850	1,698,350	967,663	1,523,187	38.8%
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	4,516,747	(4,516,747)	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	909,928	(909,928)	0.0%
29	GASB 45	0	0	0	0	0	0.0%
30	**TOTAL NON-DEPARTMENTAL**	**6,485,939**	**4,040,850**	**1,698,350**	**6,394,338**	**(2,353,488)**	**158.2%**
31							
32	**TOTAL EXPENDITURES**	**13,919,502**	**13,077,456**	**7,372,335**	**11,261,141**	**1,816,315**	**86.1%**
33							
34	**TRANSFERS OUT**						
35	TO GENERAL FUND	623,378	623,377	519,482	519,482	103,895	83.3%
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	65,000	65,000	13,000	83.3%
39	TO PREMIUM & POLICIES	14,979	11,000	9,167	0	11,000	0.0%
40	TO AUTO TORT	41,345	45,000	37,500	0	45,000	0.0%
41	TO WORKER'S COMP	40,431	10,000	8,333	8,333	1,667	83.3%
42	TO CENTRAL STORES	125,000	250,000	104,167	208,333	41,667	83.3%
43	TO GEN ADM INFO TECH	30,599	20,000	16,667	16,667	3,333	83.3%
44	TO PURCHASING	1,000	1,000	833	833	167	83.3%
45	TO RADIO REPAIR	3,492	4,000	1,667	0	4,000	0.0%
46	TO EQUIPMENT SERVICES	36,494	20,000	8,333	0	20,000	0.0%
47	**TOTAL TRANSFERS OUT**	**996,763**	**20,697,377**	**771,148**	**2,318,648**	**18,378,729**	**11.2%**
48							
49	**TOTAL STORMWATER EXP & TRF**	**14,916,265**	**33,774,833**	**8,143,483**	**13,579,789**	**20,195,044**	**40.2%**
50							
51							
52	**TOTAL SURPLUS (DEFICIT)**	**8,657,294**	**0**	**10,352,581**	**4,202,595**		