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 –May 2026
Date**:**	July 15, 2026

We are pleased to provide you with preliminary fiscal year 2025/2026 revenue and expenditure reports through May 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 05/31/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/2025	BUDGET CURRENT YEAR FY 2025/2026	ACTUAL PRIOR YEAR THRU MAY 2025	ACTUAL CURRENT YEAR THRU MAY 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	GENERAL PROPERTY TAX	70,598,717	72,102,692	60,888,844	63,682,824	8,419,868	88.3%
2	LICENSES AND PERMITS	47,271,871	47,816,419	15,494,451	20,105,693	27,710,726	42.0%
3	FROM OTHER AGENCIES	20,767,277	20,437,331	20,187,372	21,449,682	(1,012,351)	105.0%
4	CURRENT SERVICE CHARGES	18,079,851	18,240,177	16,432,649	16,953,393	1,286,784	92.9%
5	FINES & FORFEITURES	359,432	330,250	377,830	397,523	(67,273)	120.4%
6	INTRAGOVERNMENTAL REVENUES	8,343	0	0	0	0	0.0%
7	SPECIAL EVENTS	128,288	171,000	114,227	105,685	65,315	61.8%
8	MISCELLANEOUS REVENUE	1,085,445	256,000	1,085,686	125,150	130,850	48.9%
9	INTEREST ON INVESTMENT	1,338,485	446,989	468,428	410,501	36,488	91.8%
10	RENTS & SALE OF PROPERTY	1,975,446	1,212,500	1,678,905	6,865,191	(5,652,691)	566.2%
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**	**166,681,537**	**117,295,309**	**130,095,642**	**36,585,895**	**78.1%**
14	**TRANSFERS IN**						
15	FROM GENERAL FUND-SPECIAL	12,716,592	4,750,000	11,637,935	12,345,735	(7,595,735)	259.9%
16	FROM ACCOMMODATIONS TAX	25,000	25,000	22,917	22,917	2,083	91.7%
17	FROM HOSPITALITY TAX	4,800,000	4,800,000	4,400,000	4,400,000	400,000	91.7%
18	FROM PARKING FUND	500,000	500,000	458,333	458,333	41,667	91.7%
19	FROM WATER & SEWER OPERATING	7,234,706	7,251,007	6,631,814	6,631,814	619,193	91.5%
20	FROM STORM WATER OPERATING	623,378	623,378	571,430	571,430	51,948	91.7%
21	FROM OTHER FUNDS	0	0	0	0	0	0.0%
22	**TOTAL TRANSFERS IN**	**28,399,676**	**17,949,385**	**23,722,429**	**24,430,228**	**(6,480,843)**	**136.1%**
23	**TOTAL GEN FUND REVENUE & TRANSFERS IN**	**190,579,748**	**184,630,922**	**141,017,738**	**154,525,870**	**30,105,052**	**83.7%**
	EXPENDITURES - DEPARTMENTS						
24	LEGISLATIVE - MAYOR & CITY COUNCIL	1,121,775	1,047,048	950,215	953,417	93,631	91.1%
25	ADMINISTRATION - CITY MANAGER	813,431	860,780	690,398	689,489	171,291	80.1%
26	ADMINISTRATION - GOV'T AFFAIRS	456,775	484,515	420,425	433,838	50,677	89.5%
27	ADMINISTRATION - ACM ADMIN SVCS	266,568	271,023	224,482	156,543	114,480	57.8%
28	ADMINISTRATION - ACM STRATEGIC INITIATIVES	599,684	382,151	559,229	242,514	139,637	63.5%
29	ADMINISTRATION - ACM-CFO	296,606	693,784	283,960	395,769	298,015	57.0%
30	ADMINISTRATION - ACM-OPERATIONS	631,517	1,123,381	517,120	897,940	225,441	79.9%
31	HUMAN RESOURCES	1,767,124	1,778,461	1,548,458	1,492,720	285,741	83.9%
32	BUDGET & PROG MGMT OFFICE	661,477	888,194	575,424	301,046	587,148	33.9%
33	PUBLIC RELATIONS	1,022,926	1,103,083	881,939	887,342	215,741	80.4%
34	COUNCIL SUPPORT SERVICES	308,383	504,389	274,412	543,434	(39,045)	107.7%
35	LEGAL	2,411,539	2,579,356	2,062,964	2,293,621	285,735	88.9%
36	MUNICIPAL COURT	2,947,535	3,151,047	2,553,656	2,610,542	540,505	82.8%
37	FINANCE	2,207,001	2,330,220	1,949,015	1,959,561	370,659	84.1%
38	OFFICE OF BUSINESS OPPORTUNITIES	750,421	760,217	656,656	698,709	61,508	91.9%
39	COMMUNITY DEVELOPMENT	787,148	789,575	713,681	791,817	(2,242)	100.3%
40	HOMELESS SERVICES	1,135,805	3,045,906	929,701	2,473,944	2,117,672	81.2%
41	DEVELOPMENT SERVICES	3,496,507	3,585,362	3,034,785	3,234,170	2,700,854	90.2%
42	POLICE	56,664,980	53,232,690	45,792,887	46,317,117	6,915,573	87.0%
43	EMERGENCY OPERATIONS	603,353	664,676	529,031	560,167	104,509	84.3%
44	911 EMERGENCY COMMUNICATIONS	3,671,090	3,665,965	3,152,605	3,318,077	347,888	90.5%
45	FIRE	32,109,636	27,926,432	23,997,352	24,608,866	3,317,566	88.1%
46	PARKS & RECREATION	15,421,219	16,979,319	12,922,553	14,789,297	2,190,022	87.1%
47	PUBLIC WORKS	28,835,943	24,314,501	22,823,360	20,351,243	3,963,258	83.7%
48	GENERAL SRVCS/SUPPORT SERVICES	3,939,569	4,954,261	3,444,290	3,521,796	1,432,465	71.1%
49	INFORMATION TECHNOLOGY	4,829,306	5,168,910	4,280,119	4,069,621	1,099,289	78.7%
50	**TOTAL EXPENDITURES - DEPARTMENT**	**167,757,318**	**162,285,246**	**135,768,717**	**138,592,600**	**27,588,018**	85.4%
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	7,654,129	9,076,584	(166,966)	101.9%
53	SOLICITOR & DETENTION	1,396,782	1,240,817	1,121,721	1,465,316	(224,499)	118.1%
54	NON-DEPARTMENTAL & MISC.	16,250	40,000	13,750	38,001	1,999	95.0%
55	OTHER SERVICES AND CHARGES	13,490	262,463	9,841	0	262,463	0.0%
56	**TOTAL EXPENDITURES - NON-DEPT & MISC**	**9,281,470**	**10,452,898**	**8,799,441**	**10,579,901**	**(127,003)**	**101.2%**
57	**TOTAL EXPENDITURES**	**177,038,788**	**172,738,144**	**144,568,158**	**149,172,501**	**27,461,015**	**86.4%**
58	**TRANSFERS OUT**						
59	TO OTHER FUNDS	8,346,397	6,985,120	15,645,835	2,761,320	4,223,800	39.5%
60	DEVELOPMENT CORPORATIONS	1,291,592	1,301,406	1,245,018	1,192,955	108,451	91.7%
61	TO DEBT SERVICE	3,607,711	3,606,252	3,307,069	3,305,730	300,522	91.7%
62	**TOTAL TRANSFERS OUT**	**13,245,700**	**11,892,778**	**20,197,922**	**7,260,005**	**4,632,773**	61.0%
63	**TOTAL GEN FUND EXPEND & TRANSFERS OUT**	**190,284,488**	**184,630,922**	**164,766,080**	**156,432,506**	**32,093,788**	**84.7%**
64	**TOTAL SURPLUS (DEFICIT)**	**295,260**	**0**	**(23,748,342)**	**(1,906,636)**		

City of Columbia
Hospitality Fund Summary - Revenue and Expenditures
As of 5/31/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU MAY 2025	ACTUAL CURRENT YEAR THRU MAY 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	TAXES	17,593,456	15,758,458	15,304,815	16,479,769	(721,311)	104.6%
2	INTEREST	224,822	87,261	129,939	101,552	(14,291)	116.4%
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**	**15,434,754**	**16,581,321**	**1,512,509**	91.6%
	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**	**15,434,754**	**16,581,321**	**1,512,509**	91.6%
	EXPEND. - NON-DEPT & MISC.						
7	CITY COUNCIL LINE ITEM AG.	2,765,079	3,287,420	2,130,870	3,070,647	216,773	93.4%
8	HOSPITALITY TAX - ALLOCATIONS	3,960,192	4,370,125	3,043,949	2,750,999	1,619,126	63.0%
9	CITY COUNCIL HTAX ALLOCATIONS	294,280	1,979,884	222,340	670,555	1,309,329	33.9%
10	SPECIAL PROJECTS	96,035	292,190	87,937	131,386	160,804	45.0%
11	NON-DEPARTMENTAL BANK CHARGES	0	1,832	0	0	1,832	0.0%
12	**TOTAL EXPENDITURES**	**7,115,586**	**9,931,451**	**5,485,096**	**6,623,587**	**3,307,864**	66.7%
	TRANSFERS OUT						
13	TO GENERAL FUND	4,800,000	4,800,000	4,400,000	4,400,000	400,000	91.7%
14	TO DEBT SERVICE	2,538,613	2,087,379	2,327,062	1,913,431	173,948	91.7%
15	TO CAPITAL PROJECT FUND	2,225,000	1,275,000	1,650,000	1,275,000	0	100.0%
16	**TOTAL TRANSFERS OUT**	**9,563,613**	**8,162,379**	**8,377,062**	**7,588,431**	**573,948**	93.0%
17	**TOTAL HOSP FUND EXP & TRSF OUT**	**16,679,199**	**18,093,830**	**13,862,158**	**14,212,018**	**3,881,812**	78.5%
18	**TOTAL SURPLUS (DEFICIT)**	**1,139,079**	0	**1,572,596**	**2,369,303**		

City of Columbia
Parking Fund - Revenue and Expenditures
As of 5/31/2026

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU MAY 2025	ACTUAL CURRENT YEAR THRU MAY 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CURRENT SERVICE CHARGES	8,705,076	11,623,005	8,006,395	10,262,924	1,360,081	88.3%
2	FINES & FORFEITURES	1,964,462	1,843,392	1,726,436	3,137,107	(1,293,715)	170.2%
3	MISCELLANEOUS REVENUE	0	0	0	2,112	(2,112)	0.0%
4	INTEREST ON INVESTMENT	855,099	448,470	463,016	308,682	139,788	68.8%
5	RENTS & SALE OF PROPERTY	81,900	113,000	75,075	75,075	37,925	66.4%
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**	**10,286,643**	**13,785,900**	**1,114,624**	92.5%
	TRANSFERS IN						
9	**TOTAL TRANSFERS IN**	**0**	**0**	**0**	**0**	**0**	**0%**
10	**TOTAL PARKING REV & TRF**	**11,622,258**	**14,900,524**	**10,286,643**	**13,785,900**	**1,114,624**	92.5%
	EXPENDITURES - DEPARTMENTS						
11	FINANCE	106,483	112,582	103,241	104,188	8,394	92.5%
12	PUBLIC WORKS	123,981	112,492	102,265	106,446	6,046	94.6%
13	PARKING OPERATIONS	4,106,051	4,182,792	3,605,777	3,612,024	570,768	86.4%
14	PARKING FACILITIES	1,613,149	2,109,249	1,359,985	1,622,727	486,522	76.9%
15	**TOTAL DEPARTMENT**	**5,949,664**	**6,517,115**	**5,171,268**	**5,445,385**	**1,071,730**	83.6%
	EXPEND. - NON-DEPART & MISC.						
16	DEBT SERVICE	1,251,043	3,066,385	740,050	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	(392)	392	0.0%
24	**TOTAL NON-DEPARTMENTAL**	**3,588,985**	**3,221,385**	**740,050**	**699,999**	2,521,386	21.7%
25	**TOTAL EXPENDITURES**	**9,538,649**	**9,738,500**	**5,911,318**	**6,145,384**	**3,593,116**	63.1%
	TRANSFERS OUT						
26	TO GENERAL FUND	500,000	500,000	458,333	458,333	41,667	91.7%
27	TO PARKING PROJECTS	0	4,123,024	0	155,000	3,968,024	3.8%
28	TO RISK MANAGEMENT	120,000	120,000	110,000	110,000	10,000	91.7%
29	TO CENTRAL STORES	37,000	37,000	33,917	33,917	3,083	91.7%
30	TO GENERAL ADMIN INFO TECH	186,090	200,000	160,417	183,333	16,667	91.7%
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	18,333	18,333	1,667	91.7%
34	TO PURCHASING	72,473	40,000	19,621	63,677	(23,677)	159.2%
35	TO RADIO REPAIR	3,654	7,000	0	0	7,000	0.0%
36	TO TORT	47,140	45,000	41,250	41,250	3,750	91.7%
37	TO EQUIPMENT SERVICES	28,594	20,000	0	0	20,000	0.0%
38	**TOTAL TRANSFERS OUT**	**1,105,729**	**5,162,024**	**841,871**	**1,063,844**	**4,078,180**	20.61%
39	**TOTAL PARKING EXP & TRF**	**10,644,378**	**14,900,524**	**6,753,189**	**7,209,228**	**7,671,296**	48.4%
40	**TOTAL SURPLUS (DEFICIT)**	**977,880**	**0**	**3,533,454**	**6,576,672**		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 05/31/26

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU MAY 2025	ACTUAL CURRENT YEAR THRU MAY 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	INTERGOVERNMENTAL REVENUES	39,237,324	0	26,595,309	7,351,019	(7,351,019)	0.0%
2	LICENSES AND PERMITS	0	0	0	0	0	0.0%
3	CHARGES FOR SERVICES	196,078,510	207,973,400	179,045,587	198,387,871	9,585,529	95.4%
4	FINES & FORFEITURES	4,924,776	2,500,000	4,598,164	4,407,378	(1,907,378)	176.3%
5	MISCELLANEOUS REVENUE	0	0	0	39,099	(39,099)	0.0%
6	INTEREST REVENUES	12,213,526	6,535,059	7,173,484	5,780,497	754,562	88.5%
7	RENTS & SALE OF PROPERTY	491,769	250,541	428,587	273,916	(23,375)	109.3%
8	REIMBURSEMENTS	204,004	0	204,004	0	0	0.0%
9	CONTRIBUTIONS	3,682,290	0	3,665,100	7,030,825	(7,030,825)	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**	**221,710,235**	**223,270,605**	**(1,790,574)**	**100.8%**
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**	**221,710,235**	**223,270,605**	**(1,790,574)**	**100.8%**
17							
18	**EXPENDITURES - DEPARTMENTS**						
19	CENTRAL ADMINISTRATION	6,742,091	7,705,315	5,729,100	6,456,322	1,248,993	83.8%
20	FINANCE	1,936,350	2,335,576	1,714,597	1,545,934	789,642	66.2%
21	ECONOMIC & COMM DEV	1,213,208	1,859,850	1,088,938	1,063,491	796,359	57.2%
22	POLICE	1,926,484	2,283,541	1,617,752	1,592,594	690,947	69.7%
23	FIRE	590,672	790,693	509,964	632,395	158,298	80.0%
24	PUBLIC WORKS	894,086	1,768,657	1,266,947	1,040,986	727,671	58.9%
25	GENERAL SERVICES	3,440,201	3,072,241	2,795,698	2,674,288	397,953	87.0%
26	INFORMATION TECHNOLOGY	708,171	786,409	588,327	650,113	136,296	82.7%
27	ENGINEERING:ADMINISTRATION	1,772,959	1,899,344	1,471,562	1,643,933	255,411	86.6%
28	ENGINEERING:GENERAL SERVICES	858,882	818,565	667,374	749,929	68,636	91.6%
29	WATER SYSTEMS IMPROVEMENTS	4,916,349	6,152,960	4,100,150	3,154,128	2,998,832	51.3%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,722,323	4,629,410	3,170,572	2,496,338	2,133,072	53.9%
31	REAL ESTATE WATER	435,329	675,977	356,087	414,762	261,215	61.4%
32	REAL ESTATE WASTE	399,550	538,313	344,769	399,119	139,194	74.1%
33	UTILITIES ADMINISTRATION	1,278,504	1,786,589	1,084,609	1,343,345	443,244	75.2%
34	METER READING	2,699,300	2,948,750	2,311,199	2,313,339	635,411	78.5%
35	WATER DISTRIBUTION & MAINTENANCE	17,462,933	21,061,848	15,698,093	18,145,642	2,916,206	86.2%
36	WASTEWATER MAINTENANCE	12,711,622	16,126,895	11,108,216	12,450,333	3,676,562	77.2%
37	COLUMBIA CANAL WTP	10,072,064	10,662,306	8,426,749	8,693,580	1,968,726	81.5%
38	LAKE MURRAY WTP	10,947,385	12,501,722	9,556,223	8,660,911	3,840,811	69.3%
39	METRO WWTP	18,979,836	26,848,256	16,772,698	16,639,797	10,208,459	62.0%
40	WATER COMPLIANCE	1,044,864	1,343,591	925,182	999,460	344,131	74.4%
41	WASTEWATER COMPLIANCE	1,050,358	1,594,279	938,999	1,060,782	533,497	66.5%
42	WATER/SEWER IMPROVEMENTS	7,447,482	0	3,832,240	7,525,227	(7,525,227)	0.0%
43	**TOTAL DEPARTMENT**	**113,251,003**	**130,191,087**	**96,076,045**	**102,346,748**	**27,844,339**	**78.6%**
44	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
45	DEBT SERVICE	30,861,339	56,235,000	18,219,563	19,188,727	37,046,273	34.1%
46	DEPRECIATION	52,294,033	0	0	0	0	0.0%
47	TUITION REIMBURSEMENT	6,750	35,000	6,750	2,000	33,000	5.7%
48	TECHNOLOGY CONTINGENCY	28,894	143,392	27,538	271,809	(128,417)	189.6%
49	EMPLOYEE TRAINING	50,000	50,000	50,000	50,000	0	100.0%
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**	**18,357,351**	**19,565,926**	**41,177,561**	**32.2%**
59							
60	**TOTAL EXPENDITURES**	**201,158,477**	**190,934,574**	**114,433,396**	**121,912,674**	**69,021,900**	**63.9%**
61							
62	**TRANSFERS OUT**						
63	TO GENERAL FUND	7,234,706	7,234,704	6,631,814	6,631,814	602,890	91.7%
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	458,333	458,333	41,667	91.7%
68	TO PREMIUM & POLICIES	184,572	120,000	119,167	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	513,333	0	400,000	0.0%
71	TO WORKER'S COMP	389,963	15,000	13,750	13,750	1,250	91.7%
72	TO CENTRAL STORES	260,000	250,000	238,333	229,167	20,833	91.7%
73	TO GEN ADM INFO TECH	880,600	750,000	687,500	813,333	(63,333)	108.4%
74	TO PURCHASING	1,704,094	1,510,000	1,261,118	1,461,203	48,797	96.8%
75	TO RADIO REPAIR	43,030	31,000	28,417	0	31,000	0.0%
76	TO EQUIPMENT SERVICES	474,227	150,000	137,500	0	150,000	0.0%
77	**TOTAL TRANSFERS OUT**	**18,618,621**	**30,545,457**	**15,814,266**	**10,857,600**	**19,687,857**	**35.5%**
78							
79	**TOTAL WATER/SEWER EXP & TRF**	**219,777,098**	**221,480,031**	**130,247,662**	**132,770,274**	**88,709,757**	**59.9%**
80							
81							
82	**TOTAL SURPLUS (DEFICIT)**	**37,055,101**	**0**	**91,462,573**	**90,500,331**		

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 05/31/26

UNAUDITED

		ACTUAL PRIOR YEAR FY 2024/25	BUDGET CURRENT YEAR FY 2025/26	ACTUAL PRIOR YEAR THRU MAY 2025	ACTUAL CURRENT YEAR THRU MAY 2026	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
	REVENUE						
1	CHARGES FOR SERVICES	18,634,120	18,572,494	17,064,011	16,859,960	1,712,534	90.8%
2	FINES AND FORFEITURES	7,050	0	7,050	0	0	0.0%
3	INTEREST REVENUES	4,934,613	2,227,387	3,131,317	2,328,271	(100,884)	104.5%
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**	**20,242,293**	**19,188,231**	**14,586,602**	**56.8%**
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**	**20,242,293**	**19,188,231**	**14,586,602**	**56.8%**
13							
14	**EXPENDITURES - DEPARTMENTS**						
15	STREETS:STORM DRAIN MAINTENANCE	1,459,573	3,118,998	1,704,627	1,830,948	1,288,050	58.7%
16	SOLID WASTE STREET SWEEPING	1,276,079	2,467,779	1,147,003	1,434,358	1,033,421	58.1%
17	STORM WATER:ENGINEERING	2,379,230	3,274,493	1,987,462	1,875,678	1,398,815	57.3%
18	REAL ESTATE STORM WATER	178,278	175,336	152,747	171,308	4,028	97.7%
19	STORM DRAIN MAINTENANCE	2,140,403	0	1,052,310	0	0	0.0%
20	**TOTAL DEPARTMENT**	**7,433,563**	**9,036,606**	**6,044,149**	**5,312,292**	**3,724,314**	**58.8%**
21	**EXPENDITURES - NON-DEPARTMENTAL & MISC.**						
22	DEBT SERVICE	1,506,037	2,490,850	991,850	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	4,517,167	(4,517,167)	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**	**991,850**	**6,394,758**	**(2,353,908)**	**158.3%**
31							
32	**TOTAL EXPENDITURES**	**13,919,502**	**13,077,456**	**7,035,999**	**11,707,050**	**1,370,406**	**89.5%**
33							
34	**TRANSFERS OUT**						
35	TO GENERAL FUND	623,378	623,377	571,430	571,430	51,947	91.7%
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	71,500	71,500	6,500	91.7%
39	TO PREMIUM & POLICIES	14,979	11,000	10,083	0	11,000	0.0%
40	TO AUTO TORT	41,345	45,000	41,250	0	45,000	0.0%
41	TO WORKER'S COMP	40,431	10,000	9,167	9,167	833	91.7%
42	TO CENTRAL STORES	125,000	250,000	114,583	229,167	20,833	91.7%
43	TO GEN ADM INFO TECH	30,599	20,000	18,333	18,333	1,667	91.7%
44	TO PURCHASING	1,000	1,000	917	917	83	91.7%
45	TO RADIO REPAIR	3,492	4,000	1,833	0	4,000	0.0%
46	TO EQUIPMENT SERVICES	36,494	20,000	9,167	0	20,000	0.0%
47	**TOTAL TRANSFERS OUT**	**996,763**	**20,697,377**	**848,263**	**2,400,513**	**18,296,864**	**11.6%**
48							
49	**TOTAL STORMWATER EXP & TRF**	**14,916,265**	**33,774,833**	**7,884,262**	**14,107,563**	**19,667,270**	**41.8%**
50							
51							
52	**TOTAL SURPLUS (DEFICIT)**	**8,657,294**	**0**	**12,358,031**	**5,080,668**		