



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

From: Jeff Palen, CFO

Subject: Preliminary FY 2022/2023 Revenue & Expenditures Monthly Report – September 2022

Date: November 15, 2022

We are pleased to provide you with preliminary fiscal year 2022/2023 revenue and expenditure reports through September 2022. Included are the 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

June financial statements are unaudited, preliminary and will change as year-end accrual entries and adjustments are being recorded now and throughout the audit. After completion of the audit, the ACFR will be posted along with updated June financials. For additional information, please contact the Budget Department at (803) 545-3201 or the Finance Department at (803) 545-3409.

City of Columbia
 General Fund Summary-Revenue and Expenditures
 As of 9/30/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU SEPT 2021	ACTUAL CURRENT YEAR THRU SEPT 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	60,683,732	62,900,974	834,005	3,107,740	59,793,234	4.9%
2	LICENSES AND PERMITS	40,810,667	42,889,098	2,026,626	3,487,801	39,401,297	8.1%
3	FROM OTHER AGENCIES	17,443,848	17,768,326	369,633	1,073,953	16,694,373	6.0%
4	CURRENT SERVICE CHARGES	16,143,870	16,030,195	4,001,912	4,072,777	11,957,418	25.4%
5	FINES & FORFEITURES	207,873	506,500	76,546	146,643	359,857	29.0%
6	INTRAGOVERNMENTAL REVENUES	5,830	0	0	0	0	0.0%
7	SPECIAL EVENTS	4,646	10,000	55	26,996	(16,996)	270.0%
8	MISCELLANEOUS REVENUE	43,969	245,000	6,915	86,020	158,980	35.1%
9	INTEREST ON INVESTMENT	(292,690)	145,415	40,609	93,456	51,959	64.3%
10	RENTS & SALE OF PROPERTY	233,802	1,340,406	28,642	70,777	1,269,629	5.3%
11	REIMBURSEMENTS (PEBA)	529,297	0	0	0	0	0.0%
12	TOTAL REVENUE	135,814,844	141,835,914	7,384,943	12,166,163	129,669,751	8.6%
TRANSFERS IN							
14	FROM CAPITAL LEASE PROCEEDS	4,820,314	9,000,000	0	0	9,000,000	0.0%
15	FROM ACCOMMODATIONS TAX	25,000	25,000	0	0	25,000	0.0%
16	FROM HOSPITALITY TAX	3,700,000	4,000,000	925,000	1,000,000	3,000,000	25.0%
17	FROM ARPA	0	1,500,000	0	0	1,500,000	0.0%
18	FROM GRANTS	258,250	2,000,000	(1)	0	2,000,000	0.0%
19	FROM CONGAREE VISTA	0	3,873,750	0	0	3,873,750	0.0%
20	FROM PARKING FUND	500,000	500,000	125,000	125,000	375,000	25.0%
21	FROM WATER & SEWER OPERATING	4,189,680	4,189,680	1,047,420	1,047,420	3,142,260	25.0%
22	FROM OTHER FUNDS	560,000	560,000	140,000	140,000	420,000	25.0%
23	UN-APPROPRIATED SURPLUS	0	19,995,000	0	0	19,995,000	0.0%
24	TOTAL TRANSFERS IN	14,053,244	45,643,430	2,237,419	2,312,420	43,331,010	5.1%
25	TOTAL GEN FUND REV & TRF	149,868,088	187,479,344	9,622,363	14,478,583	173,000,761	7.7%
EXPENDITURES - DEPARTMENTS							
29	LEGISLATIVE - MAYOR & CITY COUNCIL	699,282	809,228	142,413	165,683	643,545	20.5%
30	ADMINISTRATION - CITY MANAGER	1,197,325	776,088	173,169	76,583	699,505	9.9%
31	ADMINISTRATION - GOV'T AFFAIRS	413,867	496,184	88,435	23,871	472,313	4.8%
32	ADMINISTRATION - ADMIN SVCS	0	238,077	0	2,700	235,377	1.1%
33	ADMINISTRATION - ACM OPERATIONS	610,286	487,877	107,044	101,264	386,613	20.8%
34	ADMINISTRATION - ACM-CFO	252,360	316,741	44,633	47,458	269,283	15.0%
35	ADMINISTRATION - SR. ASSISTANT CM	432,483	503,869	71,309	107,232	396,637	21.3%
36	HUMAN RESOURCES	1,102,383	1,225,327	205,394	251,118	974,209	20.5%
37	BUDGET & PROG MGMT OFFICE	397,176	1,106,689	74,633	102,174	1,004,515	9.2%
38	PUBLIC RELATIONS	804,453	890,535	160,833	190,539	699,996	21.4%
39	COUNCIL SUPPORT SERVICES	533,699	285,228	66,276	125,015	160,213	43.8%
40	LEGAL	1,709,633	2,191,696	322,492	348,342	1,843,354	15.9%
41	MUNICIPAL COURT	2,550,200	3,106,560	537,319	565,359	2,541,201	18.2%
42	FINANCE	1,679,880	2,197,148	398,763	521,283	1,675,865	23.7%
43	OFFICE OF BUSINESS OPPORTUNITIES	713,975	801,407	134,012	145,942	655,465	18.2%
44	COMMUNITY DEVELOPMENT	589,437	570,714	78,562	112,751	457,963	19.8%
45	DEVELOPMENT SERVICES	3,009,181	3,318,745	675,756	554,546	2,764,199	16.7%
46	POLICE	46,446,201	50,859,232	10,006,583	9,725,532	41,133,700	19.1%
47	EMERGENCY OPERATIONS	521,947	576,028	81,662	103,800	472,228	18.0%
48	911 EMERGENCY COMMUNICATIONS	3,298,938	3,379,499	721,097	789,318	2,590,181	23.4%
49	FIRE	25,733,749	24,417,902	5,109,768	5,130,517	19,287,385	21.0%
50	PARKS & RECREATION	12,214,683	13,264,627	2,617,655	2,860,043	10,404,584	21.6%
51	PUBLIC WORKS	19,989,424	21,871,988	3,860,531	4,397,731	17,474,257	20.1%
52	GENERAL SRVCS/SUPPORT SERVICES	1,701,311	3,997,628	357,904	375,492	3,622,136	9.4%
53	INFORMATION TECHNOLOGY	3,865,767	4,358,133	807,652	1,694,915	2,663,218	38.9%
54	TOTAL DEPARTMENT	130,467,640	142,047,150	26,843,895	28,519,208	113,527,942	20.1%
EXPEND. - NON-DEPT. & MISC.							
56	COMMUNITY PROMOTION - AGENCIES	0	100,000	0	0	100,000	0.0%
57	RCES NON-PROFIT STABILIZATION	(602)	0	0	0	0	0.0%
58	CAPITAL LEASE PAYMENT	5,751,850	6,708,108	1,361,011	1,894,603	4,813,505	28.2%
59	SOLICITOR & DETENTION	858,369	940,817	54,973	129,581	811,236	13.8%
60	NON-DEPARTMENTAL & MISC.	65,404	40,000	8,704	12,079	27,921	30.2%
61	HOMELESS SERVICES	1,003,753	1,060,000	84,539	0	1,060,000	0.0%
62	RESERVE	0	1,479,884	0	0	1,479,884	0.0%
63	OTHER SERVICES AND CHARGES	(69,498)	0	(610)	(3,394)	3,394	0.0%
64	TOTAL NON-DEPARTMENTAL	7,609,276	10,328,809	1,508,617	2,032,869	8,295,940	19.7%
65	TOTAL EXPENDITURES	138,076,916	152,375,959	28,352,512	30,552,077	121,823,882	20.1%
TRANSFERS OUT							
67	TO OTHER FUNDS	277,842	0	0	0	0	0.0%
68	DEVELOPMENT CORPORATIONS	1,132,296	1,189,331	290,568	297,334	891,997	25.0%
69	TO DEBT SERVICE	4,598,700	4,020,184	0	904,171	3,116,013	22.5%
70	TO CAPITAL IMPROVEMENTS	535,000	12,408,750	0	0	12,408,750	0.0%
71	TO STREET RESURFACING	0	5,500,000	0	0	5,500,000	0.0%
72	TO INTERNAL SERVICE FUNDS	2,818,601	11,985,120	699,990	724,019	11,261,101	6.0%
73	TOTAL TRANSFERS OUT	9,362,439	35,103,385	990,558	1,925,524	33,177,861	5.5%
74	TOTAL GEN FUND EXPEND & TRF	147,439,355	187,479,344	29,343,070	32,477,601	155,001,743	17.3%
75	TOTAL SURPLUS (DEFICIT)	2,428,733	0	(19,720,707)	(17,999,018)		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 09/30/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/2023	ACTUAL PRIOR YEAR THRU SEPT 2021	ACTUAL CURRENT YEAR THRU SEPT 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	13,502,823	12,735,189	3,427,437	3,638,124	9,097,065	28.6%
2 INTEREST	(37,818)	37,108	8,263	18,816	18,292	50.7%
3 UNAPPROPRIATED SURPLUS	0	4,300,000	0	0	4,300,000	0.0%
4 TOTAL HOSP FUND REVENUE	13,465,005	17,072,297	3,435,700	3,656,940	13,415,357	21.4%
TRANSFERS IN						
5 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
6 TOTAL HOSPITALITY REV & TRF	13,465,005	17,072,297	3,435,700	3,656,940	13,415,357	21.4%
EXPEND. - NON-DEPT & MISC.						
7 CITY COUNCIL LINE ITEM AG.	2,218,696	2,816,888	258,472	62,500	2,754,388	2.2%
8 HOSPITALITY TAX - ALLOCATIONS	2,144,996	3,101,000	126,356	80,032	3,020,968	2.6%
9 SPECIAL PROJECTS	254,309	620,266	0	0	620,266	0.0%
10 TOTAL NON-DEPARTMENTAL	4,618,001	6,538,154	384,828	142,532	6,395,622	2.2%
11 TOTAL EXPENDITURES	4,618,001	6,538,154	384,828	142,532	6,395,622	2.2%
TRANSFERS OUT						
12 TO GENERAL FUND	3,700,000	3,700,000	925,000	1,000,000	2,700,000	27.0%
13 TO DEBT SERVICE	2,676,791	2,534,143	0	633,536	1,900,607	25.0%
14 TO CAPITAL PROJECT FUND	1,500,000	4,300,000	0	0	4,300,000	0.0%
15 TOTAL TRANSFERS OUT	7,876,791	10,534,143	925,000	1,633,536	8,900,607	15.5%
16 TOTAL HOSP FUND EXP & TRF	12,494,792	17,072,297	1,309,828	1,776,068	15,296,229	10.4%
17 TOTAL SURPLUS (DEFICIT)	970,213	-	2,125,872	1,880,872		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
 Parking Summary - Revenue and Expenditures
 As of 09/30/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU SEPT 2021	ACTUAL CURRENT YEAR THRU SEPT 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	7,155,526	7,245,548	1,732,128	1,673,896	5,571,652	23.1%
2	FINES & FORFEITURES	1,421,957	1,833,700	347,464	333,527	1,500,173	18.2%
3	MISCELLANEOUS REVENUE	4,990	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	(54,769)	50,674	9,910	27,661	23,013	54.6%
5	RENTS & SALE OF PROPERTY	111,405	108,780	27,195	28,508	80,272	26.2%
6	REIMBURSEMENTS	14,455	0	0	0	0	0.0%
7	UNAPPROPRIATED SURPLUS	0	1,000,000	0	0	1,000,000	0.0%
8	TOTAL REVENUE	8,653,564	10,238,702	2,116,697	2,063,592	8,175,110	20.2%
TRANSFERS IN							
9	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10	TOTAL PARKING REV & TRF	8,653,564	10,238,702	2,116,697	2,063,592	8,175,110	20.2%
EXPENDITURES - DEPARTMENTS							
11	FINANCE	121,724	105,876	26,561	18,802	87,074	17.8%
12	PUBLIC WORKS	60,963	100,556	13,437	13,279	87,277	13.2%
13	PARKING OPERATIONS	2,776,421	3,234,181	674,964	656,374	2,577,807	20.3%
14	PARKING FACILITIES	1,242,648	1,796,075	269,529	259,865	1,536,210	14.5%
15	TOTAL DEPARTMENT	4,201,756	5,236,688	984,491	948,320	4,288,368	18.1%
EXPEND. - NON-DEPART & MISC.							
16	DEBT SERVICE	1,441,465	3,060,014	122,439	3,500	3,056,514	0.1%
17	TUITION REIMBURSEMENT	0	5,000	0	0	5,000	0.0%
18	BANK CHARGES	6,241	0	0	0	0	0.0%
19	NON DEPARTMENTAL BAD DEBT	40,574	0	18,784	0	0	0.0%
20	TOTAL NON-DEPARTMENTAL	1,488,280	3,065,014	141,223	3,500	3,061,514	0.1%
21	TOTAL EXPENDITURES	5,690,036	8,301,702	1,125,714	951,820	7,349,882	11.5%
TRANSFERS OUT							
22	TO GENERAL FUND	500,000	500,000	125,000	125,000	375,000	25.0%
23	TO PARKING PROJECTS	0	1,000,000	0	0	1,000,000	0.0%
24	TO RISK MANAGEMENT	120,000	120,000	30,000	30,000	90,000	25.0%
25	TO CENTRAL STORES	37,000	37,000	9,250	9,250	27,750	25.0%
26	TO GENERAL ADMIN INFO TECH	150,000	175,000	37,500	43,750	131,250	25.0%
27	TO WORKER'S COMP	20,000	20,000	5,000	5,000	15,000	25.0%
28	TO PURCHASING	32,138	40,000	9,341	9,312	30,688	23.3%
29	TO TORT	45,000	45,000	11,250	11,250	33,750	25.0%
30	TOTAL TRANSFERS OUT	904,138	1,937,000	227,341	233,562	1,703,438	12.06%
31	TOTAL PARKING EXP & TRF	6,594,174	10,238,702	1,353,055	1,185,382	9,053,320	11.6%
32	TOTAL SURPLUS (DEFICIT)	2,059,390	0	763,642	878,210		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 09/30/2022

		UNAUDITED					
		* ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	%
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	TO BUDGET	ANNUAL
		FY 2021/22	FY 2022/23	THRU SEP 2021	THRU SEP 2022	VARIANCE	BUDGET
REVENUE							
1	INTERGOVERNMENTAL REVENUES	589,449	0	0	0	0	0.0%
2	INTRAGOVERNMENTAL REVENUES	47,878	0	24,998	0	0	0.0%
3	CHARGES FOR SERVICES	175,649,446	177,354,160	49,006,446	48,578,087	128,776,073	27.4%
4	FINES & FORFEITURES	2,523,905	656,516	811,269	347,978	308,538	53.0%
5	MISCELLANEOUS REVENUE	0	31,122	0	0	31,122	0.0%
6	INTEREST REVENUES	(1,953,709)	4,277,001	456,741	840,076	3,436,925	19.6%
7	RENTS & SALE OF PROPERTY	518,121	162,332	118,254	88,683	73,649	54.6%
8	REIMBURSEMENTS	217,108	0	0	0	0	0.0%
9	CONTRIBUTIONS	7,147,240	0	0	0	0	0.0%
10	TOTAL REVENUE	184,739,438	182,481,131	50,417,708	49,854,824	132,626,307	27.3%
TRANSFERS IN							
11							
12	TOTAL TRANSFERS IN	0	0	0	0	0	0
13							
14	TOTAL WATER/SEWER REV & TRF	184,739,438	182,481,131	50,417,708	49,854,824	132,626,307	27.3%
15							
EXPENDITURES - DEPARTMENTS							
16							
17	CENTRAL ADMINISTRATION	5,438,117	7,215,776	1,000,180	1,366,933	5,848,843	18.9%
18	FINANCE	1,851,816	2,431,087	466,409	422,478	2,008,609	17.4%
19	ECONOMIC & COMM DEV	1,091,075	1,267,347	283,527	283,093	984,254	22.3%
20	POLICE	847,290	1,309,376	112,889	173,546	1,135,830	13.3%
21	FIRE	584,855	647,984	154,859	109,009	538,975	16.8%
22	PUBLIC WORKS	796,561	1,357,333	297,331	188,587	1,168,746	13.9%
23	GENERAL SERVICES	1,983,568	2,588,982	380,809	479,750	2,109,232	18.5%
24	INFORMATION TECHNOLOGY	576,409	765,160	96,362	112,909	652,251	14.8%
25	ENGINEERING:ADMINISTRATION	1,528,705	1,864,839	375,487	508,773	1,356,066	27.3%
26	ENGINEERING:GENERAL SERVICES	674,797	654,258	172,858	128,886	525,372	19.7%
27	WATER SYSTEMS IMPROVEMENTS	4,416,598	3,613,280	375,690	460,154	3,153,126	12.7%
28	WASTEWATER SYSTEMS IMPROVEMENTS	6,348,843	4,099,202	818,570	608,066	3,491,136	14.8%
29	REAL ESTATE WATER	346,281	575,819	84,701	78,436	497,383	13.6%
30	REAL ESTATE WASTE	322,238	431,303	72,763	76,425	354,878	17.7%
31	UTILITIES ADMINISTRATION	869,498	1,250,731	219,784	215,945	1,034,786	17.3%
32	METER READING	1,917,618	3,232,228	476,653	552,277	2,679,951	17.1%
33	WATER DISTRIBUTION & MAINTENANCE	10,646,847	16,968,918	2,203,884	2,048,640	14,920,278	12.1%
34	WASTEWATER MAINTENANCE	10,411,360	14,672,917	2,016,708	1,928,419	12,744,498	13.1%
35	COLUMBIA CANAL WTP	6,623,843	8,178,516	1,458,329	2,029,147	6,149,369	24.8%
36	LAKE MURRAY WTP	7,494,977	9,090,850	1,691,148	2,198,069	6,892,781	24.2%
37	METRO WWTP	13,947,425	20,888,517	2,974,095	3,156,045	17,732,472	15.1%
38	WATER COMPLIANCE	1,031,229	1,125,183	176,170	229,806	895,377	20.4%
39	WASTEWATER COMPLIANCE	1,035,424	1,465,080	203,155	192,387	1,272,693	13.1%
40	WATER/SEWER IMPROVEMENTS	11,772,540	0	313,402	265,576	(265,576)	0.0%
41	TOTAL DEPARTMENT	92,557,914	105,694,686	16,425,763	17,813,356	87,881,330	16.9%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
42							
43	DEBT SERVICE	26,085,142	48,398,660	2,163,379	17,887	48,380,773	0.0%
44	DEPRECIATION	41,283,322	0	0	0	0	0.0%
45	TUITION REIMBURSEMENT	0	35,000	0	0	35,000	0.0%
46	TECHNOLOGY CONTINGENCY	736,022	500,000	69,991	41,648	458,352	8.3%
47	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
48	SPECIAL PROJECTS	269,645	0	50,289	39,879	(39,879)	0.0%
49	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500	0.0%
50	RESERVE	0	527,155	0	0	527,155	0.0%
51	NON-DEPARTMENTAL BAD DEBT	708,632	0	(25,810)	8,164,165	(8,164,165)	0.0%
52	BANK CHARGES	223,987	0	0	0	0	0.0%
53	TOTAL NON-DEPARTMENTAL	69,410,250	49,589,315	2,257,849	8,263,579	41,325,736	16.7%
54							
55	TOTAL EXPENDITURES	161,968,164	155,284,001	18,683,612	26,076,935	129,207,066	16.8%
56							
TRANSFERS OUT							
57							
58	TO GENERAL FUND	4,189,680	4,189,680	1,047,420	1,047,420	3,142,260	25.0%
59	TO CAPITAL PROJ FUND	92,968	0	0	0	0	0.0%
60	TO WATER/SEWER IMPROVEMENTS	0	20,057,450	0	0	20,057,450	0.0%
61	TO RISK MANAGEMENT	630,000	0	157,500	0	0	0.0%
62	TO GENERAL TORT	250,000	250,000	0	62,500	187,500	25.0%
63	TO WORKER'S COMP	630,000	0	157,500	0	0	0.0%
64	CENTRAL STORES	250,000	250,000	62,500	62,500	187,500	25.0%
65	TO GEN ADM INFO TECH	500,000	750,000	125,000	187,500	562,500	25.0%
66	TO PURCHASING	1,697,372	1,700,000	334,963	346,105	1,353,895	20.4%
67	TOTAL TRANSFERS OUT	8,240,020	27,197,130	1,884,883	1,706,025	25,491,105	6.3%
68							
69	TOTAL WATER/SEWER EXP & TRF	170,208,184	182,481,131	20,568,495	27,782,960	154,698,171	15.2%
70							
71							
72	TOTAL SURPLUS (DEFICIT)	14,531,254	0	29,849,213	22,071,864		

* Preliminary, unaudited FY2021/22 balances

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 09/30/2022

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2021/22	BUDGET CURRENT YEAR FY 2022/23	ACTUAL PRIOR YEAR THRU SEP 2021	ACTUAL CURRENT YEAR THRU SEP 2022	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,265,766	15,770,000	4,224,721	4,390,408	11,379,592	27.8%
2 FINES AND FORFEITURES	600	0	300	0	0	0.0%
3 INTEREST REVENUES	(404,151)	351,055	96,287	223,258	127,797	63.6%
4 RENTS & SALE OF PROPERTY	743	0	0	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	383	0	383	29	(29)	0.0%
6 REIMBURSEMENTS	21,443	0	0	0	0	0.0%
7 TOTAL REVENUE	16,884,784	16,121,055	4,321,691	4,613,695	11,507,360	28.6%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
11 TOTAL STORMWATER REV & TRF	16,884,784	16,121,055	4,321,691	4,613,695	11,507,360	28.6%
EXPENDITURES - DEPARTMENTS						
14 STREETS:STORM DRAIN MAINTENANCE	1,244,464	3,083,599	406,613	301,817	2,781,782	9.8%
15 SOLID WASTE STREET SWEEPING	1,180,275	1,432,042	222,221	465,304	966,738	32.5%
16 STORM WATER:ENGINEERING	1,888,994	3,011,922	335,031	267,578	2,744,344	8.9%
17 REAL ESTATE STORM WATER	133,622	201,507	30,536	31,993	169,514	15.9%
18 STORM DRAIN MAINTENANCE	2,497,954	0	59,647	0	0	0.0%
19 TOTAL DEPARTMENT	6,945,309	7,729,070	1,054,048	1,066,692	6,662,378	13.8%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
21 DEBT SERVICE	1,616,578	2,489,600	150,321	0	2,489,600	0.0%
22 DEPRECIATION	1,841,777	0	0	0	0	0.0%
23 BAD DEBT EXPENSE	200	0	0	0	0	0.0%
24 BANK CHARGES	48,179	0	0	0	0	0.0%
25 TOTAL NON-DEPARTMENTAL	3,506,734	2,489,600	150,321	0	2,489,600	0.0%
27 TOTAL EXPENDITURES	10,452,043	10,218,670	1,204,369	1,066,692	9,151,978	10.4%
TRANSFERS OUT						
30 TO GENERAL FUND	560,000	560,000	140,000	140,000	420,000	25.0%
31 TO OTHER FUNDS	337,913	0	0	0	0	0.0%
32 TO STORM WATER IMPROVEMENTS	0	5,222,385	0	0	5,222,385	0.0%
33 TO GENERAL TORT	0	0	62,500	0	0	0.0%
34 CENTRAL STORES	120,000	120,000	30,000	30,000	90,000	25.0%
35 TOTAL TRANSFERS OUT	1,017,913	5,902,385	232,500	170,000	5,732,385	2.9%
37 TOTAL STORMWATER EXP & TRF	11,469,956	16,121,055	1,436,869	1,236,692	14,884,363	7.7%
39 TOTAL SURPLUS (DEFICIT)	5,414,828	0	2,884,822	3,377,003		

* Preliminary, unaudited FY2021/22 balances