



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

From: Kristine Githara, Finance Director

Subject: Preliminary FY 2023/2024 Revenue & Expenditures Monthly Report – July 2023

Date: September 20, 2023

We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through July 2023. 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 7/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/2023	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU JULY 2022	ACTUAL CURRENT YEAR THRU JULY 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	65,101,079	63,755,845	(2,003,501)	(1,930,520)	65,686,365	-3.0%
2	LICENSES AND PERMITS	41,870,154	43,688,646	649,584	2,479,433	41,209,213	5.7%
3	FROM OTHER AGENCIES	18,518,110	19,015,017	122,689	134,809	18,880,208	0.7%
4	CURRENT SERVICE CHARGES	16,478,758	17,860,696	1,374,676	1,230,615	16,630,081	6.9%
5	FINES & FORFEITURES	298,489	506,500	59,107	54,368	452,132	10.7%
6	INTRAGOVERNMENTAL REVENUES	5,878	0	0	(5,878)	5,878	0.0%
7	SPECIAL EVENTS	73,086	10,000	3,150	21,510	(11,510)	215.1%
8	MISCELLANEOUS REVENUE	411,409	245,000	21,585	57,798	187,202	23.6%
9	INTEREST ON INVESTMENT	1,402,969	145,415	0	0	145,415	0.0%
10	RENTS & SALE OF PROPERTY	2,215,021	1,482,740	950	70,894	1,411,846	4.8%
11	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.0%
12	REIMBURSEMENTS (PEBA)	0	0	0	0	0	0.0%
13	TOTAL REVENUE	146,942,247	146,709,859	228,240	2,113,029	144,596,830	1.4%
TRANSFERS IN							
14	FROM CAPITAL LEASE PROCEEDS	0	0	0	0	0	0.0%
15	FROM ACCOMMODATIONS TAX	0	25,000	0	2,083	22,917	8.3%
16	FROM HOSPITALITY TAX	0	4,000,000	333,333	308,333	3,691,667	7.7%
17	FROM ARPA	0	2,000,000	0	0	2,000,000	0.0%
18	FROM GRANTS	0	0	0	0	0	0.0%
19	FROM CONGAREE VISTA	0	0	0	0	0	0.0%
20	FROM GO BOND PROCEEDS	0	0	0	0	0	0.0%
21	FROM PARKING FUND	0	500,000	41,667	41,667	458,333	8.3%
22	FROM WATER & SEWER OPERATING	0	4,748,280	349,140	395,690	4,352,590	8.3%
23	FROM OTHER FUNDS	0	9,608,174	(1,468,548)	50,681	9,557,493	0.5%
24	UN-APPROPRIATED SURPLUS	17,128,474	3,000,000	0	0	3,000,000	0.0%
25	TOTAL TRANSFERS IN	17,128,474	23,881,454	(744,408)	798,455	23,083,000	3.3%
26	TOTAL GEN FUND REV & TRF	164,070,721	170,591,313	(516,168)	2,911,484	167,679,830	1.7%
27	EXPENDITURES - DEPARTMENTS						
28	LEGISLATIVE - MAYOR & CITY COUNCIL	846,608	923,412	17,365	25,448	897,964	2.8%
29	ADMINISTRATION - CITY MANAGER	810,222	796,929	17,537	18,934	777,995	2.4%
30	ADMINISTRATION - GOVT AFFAIRS	417,595	580,159	2,219	2,868	577,291	0.5%
31	ADMINISTRATION - ADMIN SVCS	115,396	254,848	0	4,786	250,062	1.9%
32	ADMINISTRATION - ACM OPERATIONS	512,710	589,444	10,406	12,043	577,401	2.0%
33	ADMINISTRATION - ACM-CFO	245,846	328,169	4,964	5,169	323,000	1.6%
34	ADMINISTRATION - SR. ASSISTANT CM	504,855	524,883	13,561	11,050	513,833	2.1%
35	HUMAN RESOURCES	1,255,865	1,492,001	22,542	36,224	1,455,777	2.4%
36	BUDGET & PROG MGMT OFFICE	617,412	792,457	8,383	14,075	778,382	1.8%
37	PUBLIC RELATIONS	907,392	920,562	24,654	24,817	895,745	2.7%
38	COUNCIL SUPPORT SERVICES	385,408	420,941	6,536	6,194	414,747	1.5%
39	LEGAL	1,767,224	2,466,050	30,629	50,989	2,415,061	2.1%
40	MUNICIPAL COURT	2,680,156	2,981,834	49,518	82,736	2,899,098	2.8%
41	FINANCE	2,071,627	2,389,485	30,205	89,174	2,300,311	3.7%
42	OFFICE OF BUSINESS OPPORTUNITIES	696,901	824,857	14,048	21,415	803,442	2.6%
43	COMMUNITY DEVELOPMENT	510,087	570,714	10,816	12,887	557,827	2.3%
44	DEVELOPMENT SERVICES	3,149,488	3,537,588	59,710	51,812	3,485,776	1.5%
45	POLICE	48,898,037	47,310,248	1,064,353	1,260,338	46,049,910	2.7%
46	EMERGENCY OPERATIONS	549,016	627,148	12,883	10,927	616,221	1.7%
47	911 EMERGENCY COMMUNICATIONS	3,231,509	3,487,759	133,579	153,170	3,334,589	4.4%
48	FIRE	26,083,429	25,041,507	557,916	738,834	24,302,673	3.0%
49	PARKS & RECREATION	13,195,025	14,270,965	267,736	466,060	13,804,905	3.3%
50	PUBLIC WORKS	22,546,893	23,782,587	555,088	967,370	22,815,217	4.1%
51	HOMELESS SERVICES	869,309	1,060,000	0	576	1,059,424	0.1%
52	GENERAL SRVCS/SUPPORT SERVICES	2,773,530	4,015,033	15,130	(141,078)	4,156,111	-3.5%
53	INFORMATION TECHNOLOGY	4,367,725	5,438,531	302,999	356,968	5,081,563	6.6%
54	TOTAL DEPARTMENT	140,009,265	145,428,111	3,232,777	4,283,786	141,144,325	2.9%
55	EXPEND. - NON-DEPT. & MISC.						
56	COMMUNITY PROMOTION - AGENCIES	57,000	0	0	0	0	0.0%
57	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	(78,313)	78,313	0.0%
58	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	521,252	609,063	5,562,751	9.9%
59	SOLICITOR & DETENTION	0	940,817	0	0	940,817	0.0%
60	NON-DEPARTMENTAL & MISC.	47,231	0	0	0	0	0.0%
61	RESERVE	0	0	0	0	0	0.0%
62	OTHER SERVICES AND CHARGES	40,564	1,232,333	(3,334)	(1)	1,232,334	0.0%
63	TOTAL NON-DEPARTMENTAL	7,695,057	8,344,964	517,918	530,749	7,814,215	6.4%
64	TOTAL EXPENDITURES	147,704,322	153,773,075	3,750,695	4,814,535	148,958,540	3.1%
65	TRANSFERS OUT						
66	TO OTHER FUNDS	17,274,465	11,985,120	242,510	248,760	1,042,832	19.3%
67	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	99,111	0	3,541,526	0.0%
68	TO DEBT SERVICE	3,616,682	3,541,526	301,390	295,127	(295,127)	0.0%
69	TO GRANTS	0	0	0	0	0	0.0%
70	TO CAPITAL IMPROVEMENTS	0	0	0	0	0	0.0%
71	TO STREET RESURFACING	0	0	0	0	0	0.0%
72	TO INTERNAL SERVICE FUNDS	0	0	0	0	0	0.0%
73	TOTAL TRANSFERS OUT	22,080,478	16,818,238	643,011	543,887	21,107,469	0.0%
74	TOTAL GEN FUND EXPEND & TRF	169,784,800	170,591,313	4,393,706	5,358,422	170,066,009	3.1%
75	TOTAL SURPLUS (DEFICIT)	(5,714,079)	0	3,877,538	(2,446,939)		

* Preliminary, unaudited FY2022/23 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 07/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU JUL 2022	ACTUAL CURRENT YEAR THRU JUL 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	13,471,726	13,489,068	966,053	1,155,759	12,333,309	8.6%
2 INTEREST	220,214	0	0	0	0	0.0%
3 UNAPPROPRIATED SURPLUS	0	1,250,956	0	0	1,250,956	0.0%
4 TOTAL HOSP FUND REVENUE	13,691,940	14,740,024	966,053	1,155,759	13,584,265	7.8%
TRANSFERS IN						
5 FROM OTHER FUNDS	0	0	0	0	0	0.0%
6 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
7 TOTAL HOSPITALITY REV & TRF	13,691,940	14,740,024	966,053	1,155,759	13,584,265	7.8%
EXPEND. - NON-DEPT & MISC.						
8 CITY COUNCIL LINE ITEM AG.	2,816,888	2,680,000	0	0	2,680,000	0.0%
9 HOSPITALITY TAX ALLOCATIONS	3,130,029	3,547,031	0	0	3,547,031	0.0%
11 CITY COUNCIL HTAX ALLOCATIONS	51,235	10,000	0	0	10,000	0.0%
10 OTHER SERVICES AND CHARGES	5,812	385,000	0	0	385,000	0.0%
12 TOTAL NON-DEPARTMENTAL	6,003,964	6,622,031	0	0	6,622,031	0.0%
13 TOTAL EXPENDITURES	6,003,964	6,622,031	0	0	6,622,031	0.0%
TRANSFERS OUT						
14 TO GENERAL FUND	4,000,000	3,700,000	333,333	308,333	3,391,667	8.3%
15 TO DEBT SERVICE	2,534,143	2,533,493	211,179	211,124	2,322,369	8.3%
16 TO CAPITAL PROJECT FUND	4,000,000	0	0	0	0	0.0%
17 TOTAL TRANSFERS OUT	10,534,143	6,233,493	544,512	519,457	5,714,036	8.3%
18 TOTAL HOSP FUND EXP & TRF	16,538,107	12,855,524	544,512	519,457	12,336,067	4.0%
19 TOTAL SURPLUS (DEFICIT)	(2,846,167)	1,884,500	421,541	636,302		

* Preliminary, unaudited FY2022/23 balances

City of Columbia
 Parking Summary - Revenue and Expenditures
 As of 07/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JUL 2022	ACTUAL CURRENT YEAR THRU JUL 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	7,282,780	8,288,800	418,179	389,511	7,899,289	4.7%
2	1,632,785	1,916,000	82,135	80,903	1,835,097	4.2%
3	0	0	0	0	0	0.0%
4	293,229	137,000	0	8	136,992	0.0%
5	106,215	115,500	9,503	6,825	108,675	5.9%
6	13,526	0	0	0	0	0.0%
7	0	1,000,000	0	0	1,000,000	0.0%
8	9,328,535	11,457,300	509,817	477,247	10,980,053	4.2%
TRANSFERS IN						
9	0	0	0	0	0	0.0%
10	9,328,535	11,457,300	509,817	477,247	10,980,053	4.2%
EXPENDITURES - DEPARTMENTS						
11	96,409	112,057	1,228	3,467	108,590	3.1%
12	74,676	96,194	1,451	2,317	93,877	2.4%
13	3,043,121	3,480,035	106,598	110,226	3,369,809	3.2%
14	1,297,941	1,862,203	15,510	40,272	1,821,931	2.2%
15	4,512,147	5,550,489	124,787	156,282	5,394,207	2.8%
EXPEND. - NON-DEPART & MISC.						
16	1,409,290	3,064,243	0	0	3,064,243	0.0%
17	0	5,000	0	0	5,000	0.0%
18	0	0	0	0	0	0.0%
19	56,231	0	0	0	0	0.0%
20	7,681	0	0	0	0	0.0%
21	1,473,202	3,069,243	0	0	3,069,243	0.0%
22	5,985,349	8,619,732	124,787	156,282	8,463,450	1.8%
TRANSFERS OUT						
23	500,000	500,000	41,667	41,667	458,333	8.3%
24	0	1,900,568	0	0	1,900,568	0.0%
25	120,000	120,000	10,000	10,000	110,000	8.3%
26	37,000	37,000	3,083	3,083	33,917	8.3%
27	175,000	175,000	14,583	14,583	160,417	8.3%
28	20,000	20,000	1,667	1,667	18,333	8.3%
29	1,689,829	40,000	3,333	3,333	36,667	8.3%
30	45,000	45,000	3,750	3,750	41,250	8.3%
31	2,586,829	2,837,568	78,083	78,083	2,759,485	2.75%
32	8,572,178	11,457,300	202,870	234,365	11,222,935	2.0%
33	756,357	0	306,947	242,882		

* Preliminary, unaudited FY2022/23 balances

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 07/31/2023

		UNAUDITED					
		* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JUL 2022	ACTUAL CURRENT YEAR THRU JUL 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE							
1	INTERGOVERNMENTAL REVENUES	12,290	0	0	0	0	0.0%
2	INTRAGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
3	LICENSES AND PERMITS	4,000	0	0	0	0	0.0%
4	CHARGES FOR SERVICES	176,191,204	194,425,801	17,610,992	14,387,805	180,037,996	7.4%
5	FINES & FORFEITURES	2,238,441	1,000,000	175,721	405,818	594,182	40.6%
6	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994	0.0%
7	INTEREST REVENUES	9,292,777	3,775,460	54,282	192,383	3,583,077	5.1%
8	RENTS & SALE OF PROPERTY	731,459	250,000	10,586	5,498	244,502	2.2%
9	REIMBURSEMENTS	212,876	0	0	0	0	0.0%
10	CONTRIBUTIONS	0	0	0	0	0	0.0%
11	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
12	TOTAL REVENUE	188,683,047	199,479,255	17,851,581	14,991,504	184,487,751	7.5%
TRANSFERS IN							
14	FROM OTHER FUNDS	0	0	0	0	0	0.0%
15	TOTAL TRANSFERS IN	0	0	0	0	0	0
17	TOTAL WATER/SEWER REV & TRF	188,683,047	199,479,255	17,851,581	14,991,504	184,487,751	7.5%
EXPENDITURES - DEPARTMENTS							
20	CENTRAL ADMINISTRATION	6,038,081	6,817,455	157,362	207,862	6,609,593	3.0%
21	FINANCE	1,793,385	2,246,061	48,565	66,455	2,179,606	3.0%
22	ECONOMIC & COMM DEV	832,027	1,472,531	7,318	15,994	1,456,537	1.1%
23	POLICE	997,137	1,473,029	6,529	18,359	1,454,670	1.2%
24	FIRE	531,738	724,950	5,486	17,178	707,772	2.4%
25	PUBLIC WORKS	849,148	2,058,700	33,023	32,728	2,025,972	1.6%
26	GENERAL SERVICES	2,697,788	2,758,081	12,396	55,311	2,702,770	2.0%
27	INFORMATION TECHNOLOGY	523,848	779,445	10,780	27,600	751,845	3.5%
28	ENGINEERING-ADMINISTRATION	1,497,235	1,854,698	24,797	39,117	1,815,581	2.1%
29	ENGINEERING-GENERAL SERVICES	666,479	690,798	15,979	19,631	671,167	2.8%
30	WATER SYSTEMS IMPROVEMENTS	3,256,664	4,672,290	30,190	51,289	4,621,001	1.1%
31	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,126	4,737,749	29,333	28,194	4,709,555	0.6%
32	TOTAL UTILITIES INSP- WATER IMPROV	0	0	0	0	0	0.0%
33	REAL ESTATE WATER	374,955	720,199	7,483	10,949	709,250	1.5%
34	REAL ESTATE WASTE	369,638	583,155	6,826	10,381	572,774	1.8%
35	UTILITIES ADMINISTRATION	860,318	1,224,967	11,714	33,378	1,191,589	2.7%
36	METER READING	2,601,526	2,915,473	40,328	62,237	2,853,236	2.1%
37	WATER DISTRIBUTION & MAINTENANCE	14,212,067	20,589,431	206,098	131,964	20,457,467	0.6%
38	WASTEWATER MAINTENANCE	11,618,684	15,856,870	201,329	251,908	15,604,962	1.6%
39	COLUMBIA CANAL WTP	8,467,048	9,137,709	41,656	253,005	8,884,704	2.8%
40	LAKE MURRAY WTP	8,989,168	10,714,012	40,968	200,675	10,513,337	1.9%
41	METRO WWTP	16,227,811	22,672,173	103,143	193,967	22,478,206	0.9%
42	WATER COMPLIANCE	1,095,167	1,200,246	16,393	20,360	1,179,886	1.7%
43	WASTEWATER COMPLIANCE	1,098,690	1,489,105	16,699	31,624	1,457,481	2.1%
44	WATER/SEWER IMPROVEMENTS	7,401,512	0	(589,914)	0	0	0.0%
45	TOTAL DEPARTMENT	96,396,240	117,389,127	484,481	1,780,166	115,608,961	1.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
47	DEBT SERVICE	29,895,411	49,524,658	3,387	684,407	48,840,251	1.4%
48	DEPRECIATION	0	0	0	0	0	0.0%
49	TUITION REIMBURSEMENT	0	35,000	0	0	35,000	0.0%
50	TECHNOLOGY CONTINGENCY	356,005	250,000	0	0	250,000	0.0%
51	EMPLOYEE PAY RAISES	0	0	0	0	0	0.0%
52	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
53	SPECIAL PROJECTS	57,011	0	0	0	0	0.0%
54	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500	0.0%
55	RESERVE	0	5,453,690	0	0	5,453,690	0.0%
56	GASB 68	0	0	0	0	0	0.0%
57	NON-DEPARTMENTAL BAD DEBT	5,092,091	0	8,887	0	0	0.0%
58	BANK CHARGES	198,657	0	0	0	0	0.0%
59	GASB 45	0	0	0	0	0	0.0%
60	TOTAL NON-DEPARTMENTAL	35,702,675	55,391,848	12,274	684,407	54,707,441	1.2%
62	TOTAL EXPENDITURES	132,098,915	172,780,975	496,755	2,464,573	170,316,402	1.4%
TRANSFERS OUT							
65	TO GENERAL FUND	4,189,680	4,748,280	349,140	395,690	4,352,590	8.3%
66	TO CAPITAL PROJ FUND	0	0	0	0	0	0.0%
67	TO WATER/SEWER IMPROVEMENTS	0	19,000,000	0	0	19,000,000	0.0%
68	TO RISK MANAGEMENT	0	0	0	0	0	0.0%
69	TO GENERAL TORT	250,000	250,000	20,833	20,833	229,167	8.3%
70	TO SEWER TORT	0	0	0	0	0	0.0%
71	TO AUTO TORT	0	0	0	0	0	0.0%
72	TO WORKER'S COMP	0	0	0	0	0	0.0%
73	TO CENTRAL STORES	250,000	250,000	20,833	20,833	229,167	8.3%
74	TO GEN ADM INFO TECH	750,000	750,000	62,500	62,500	687,500	8.3%
75	TO PURCHASING	1,442,402	1,700,000	141,667	141,667	1,558,333	8.3%
76	TO RADIO REPAIR	0	0	0	0	0	0.0%
77	TO EQUIPMENT SERVICES	0	0	0	0	0	0.0%
78	TOTAL TRANSFERS OUT	6,882,082	26,698,280	594,973	641,523	26,056,757	2.4%
80	TOTAL WATER/SEWER EXP & TRF	138,980,997	199,479,255	1,091,728	3,106,096	196,373,159	1.6%
82							
83	TOTAL SURPLUS (DEFICIT)	49,702,050	0	16,759,853	11,885,408		

*Preliminary, unaudited FY2022/23 balances

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 07/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU JUL 2022	ACTUAL CURRENT YEAR THRU JUL 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	1,440,693	1,382,732	15,941,184	8.0%
2 FINES AND FORFEITURES	800	0	0	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	19,772	107,489	825,357	11.5%
4 RENTS & SALE OF PROPERTY	28,000	0	0	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	29	0	0	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
7 REIMBURSEMENTS	16,267	0	0	0	0	0.0%
8 TOTAL REVENUE	20,218,624	18,256,762	1,460,465	1,490,221	16,766,541	8.2%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10						
11						
12 TOTAL STORMWATER REV & TRF	20,218,624	18,256,762	1,460,465	1,490,221	16,766,541	8.2%
13						
EXPENDITURES - DEPARTMENTS						
14						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,556	3,162,261	21,183	47,861	3,114,400	1.5%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	265,025	58,931	1,694,685	3.4%
17 STORM WATER:ENGINEERING	1,993,680	3,118,413	22,840	34,792	3,083,621	1.1%
18 REAL ESTATE STORM WATER	156,016	180,610	2,590	4,073	176,537	2.3%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	0	0	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,105,419	8,214,900	311,638	145,657	8,069,243	1.8%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22						
23 DEBT SERVICE	1,580,599	2,493,600	0	0	2,493,600	0.0%
24 DEPRECIATION	0	0	0	0	0	0.0%
25 RESERVE	0	0	0	0	0	0.0%
26 GASB 68	0	0	0	0	0	0.0%
27 ADMINISTRATIVE	0	0	0	0	0	0.0%
28 BAD DEBT EXPENSE	0	0	0	0	0	0.0%
29 BANK CHARGES	51,402	0	0	0	0	0.0%
30 GASB 45	0	0	0	0	0	0.0%
31 TOTAL NON-DEPARTMENTAL	1,632,001	2,493,600	0	0	2,493,600	0.0%
32						
33 TOTAL EXPENDITURES	10,737,420	10,708,500	311,638	145,657	10,562,843	1.4%
34						
TRANSFERS OUT						
35						
36 TO GENERAL FUND	560,000	608,174	46,667	50,681	557,493	8.3%
37 TO STREETSCAPING	0	0	0	0	0	0.0%
38 TO STORM WATER IMPROVEMENTS	0	6,780,088	0	0	6,780,088	0.0%
39 TO GENERAL TORT	0	0	0	0	0	0.0%
40 TO AUTO TORT	0	2,000	0	0	2,000	0.0%
41 TO CENTRAL STORES	120,000	125,000	10,000	61,098	63,902	48.9%
42 TO GEN ADM INFO TECH	0	0	0	0	0	0.0%
43 TO RADIO REPAIR	0	2,000	0	0	2,000	0.0%
44 TO EQUIPMENT SERVICES	0	31,000	0	0	31,000	0.0%
45 TOTAL TRANSFERS OUT	680,000	7,548,262	56,667	111,779	7,436,483	1.5%
46						
47 TOTAL STORMWATER EXP & TRF	11,417,420	18,256,762	368,305	257,436	17,999,326	1.4%
48						
49						
50 TOTAL SURPLUS (DEFICIT)	8,801,204	0	1,092,160	1,232,785		

*Preliminary, unaudited FY2022/23 balances