



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 – August 2023

Date: October 20, 2023

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

	* ACTUAL PRIOR YEAR FY 2022/2023	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU AUG 2022	ACTUAL CURRENT YEAR THRU AUG 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	793,642	3,066,313	60,689,532	4.8%
2	LICENSES AND PERMITS	41,984,301	43,688,646	2,735,470	3,630,393	40,058,253	8.3%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	359,086	1,133,860	17,881,157	6.0%
4	CURRENT SERVICE CHARGES	16,431,519	17,860,696	2,716,317	2,876,289	14,984,407	16.1%
5	FINES & FORFEITURES	298,489	506,500	86,750	69,726	436,774	13.8%
6	INTRAGOVERNMENTAL REVENUES	0	0	0	(5,878)	5,878	0.0%
7	SPECIAL EVENTS	73,086	10,000	16,335	36,755	(26,755)	367.6%
8	MISCELLANEOUS REVENUE	410,764	245,000	21,772	84,123	160,877	34.3%
9	DONATED FUNDS	645	0	100	0	0	0.0%
10	INTEREST ON INVESTMENT	1,401,182	145,415	0	0	145,415	0.0%
11	RENTS & SALE OF PROPERTY	2,215,021	1,482,740	1,900	229,390	1,253,350	15.5%
12	REIMBURSEMENTS (PEBA)	567,294	0	0	0	0	0.0%
13	TOTAL REVENUE	145,605,438	146,709,859	6,731,372	11,120,971	135,588,888	7.6%
TRANSFERS IN							
24	FROM OTHER FUNDS	0	20,881,454	(1,488,816)	1,596,909	19,284,545	7.6%
25	UN-APPROPRIATED SURPLUS	17,153,474	3,141,282	0	0	3,141,282	0.0%
26	TOTAL TRANSFERS IN	17,153,474	24,022,736	(1,488,816)	1,596,909	22,425,827	6.6%
27							
28	TOTAL GEN FUND REV & TRF	162,758,912	170,732,595	5,242,556	12,717,880	158,014,715	7.4%
29							
30	EXPENDITURES - DEPARTMENTS						
31	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	935,912	91,265	96,492	839,420	10.3%
32	ADMINISTRATION - CITY MANAGER	810,910	896,929	(22,301)	72,359	824,570	8.1%
33	ADMINISTRATION - GOVT AFFAIRS	417,678	580,159	11,648	11,701	568,458	2.0%
34	ADMINISTRATION - ADMIN SVCS	115,396	314,848	1,800	21,772	293,076	6.9%
35	ADMINISTRATION - ACM OPERATIONS	515,043	589,444	51,073	50,200	539,244	8.5%
36	ADMINISTRATION - ACM-CFO	245,994	328,169	22,931	23,483	304,686	7.2%
37	ADMINISTRATION - SR. ASSISTANT CM	509,624	524,883	48,352	53,808	471,075	10.3%
38	HUMAN RESOURCES	1,257,731	1,492,001	123,821	152,314	1,339,687	10.2%
39	BUDGET & PROG MGMT OFFICE	617,772	792,457	52,833	55,605	736,852	7.0%
40	PUBLIC RELATIONS	908,553	920,562	104,892	119,504	801,058	13.0%
41	COUNCIL SUPPORT SERVICES	386,349	420,941	32,225	25,207	395,734	6.0%
42	LEGAL	1,822,870	2,466,050	165,604	191,205	2,274,845	7.8%
43	MUNICIPAL COURT	2,681,748	2,981,834	288,032	291,120	2,690,714	9.8%
44	FINANCE	2,073,370	2,389,485	286,485	294,565	2,094,920	12.3%
45	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	76,399	68,399	756,458	8.3%
46	COMMUNITY DEVELOPMENT	510,561	570,714	60,731	50,305	520,409	8.8%
47	HOMELESS SERVICES	870,729	1,118,782	(49,444)	11,021	1,107,761	1.0%
48	DEVELOPMENT SERVICES	3,151,074	3,537,588	268,504	275,884	3,261,704	7.8%
49	POLICE	48,945,536	47,310,248	4,649,652	4,878,271	42,431,977	10.3%
50	EMERGENCY OPERATIONS	550,020	627,148	57,657	48,105	579,043	7.7%
51	911 EMERGENCY COMMUNICATIONS	3,232,058	3,487,759	414,630	394,462	3,093,297	11.3%
52	FIRE	26,090,469	25,041,507	2,585,188	2,528,924	22,512,583	10.1%
53	PARKS & RECREATION	13,199,649	14,271,310	1,491,852	1,646,919	12,624,391	11.5%
54	PUBLIC WORKS	22,552,493	23,782,242	2,496,124	2,758,968	21,023,274	11.6%
55	GENERAL SRVCS/SUPPORT SERVICES	2,774,419	4,015,033	34,329	223,504	3,791,529	5.6%
56	INFORMATION TECHNOLOGY	4,370,813	5,438,531	560,109	1,401,514	4,037,017	25.8%
57	TOTAL DEPARTMENT	140,160,926	145,659,393	13,904,391	15,745,611	129,913,782	10.8%
58	EXPEND. - NON-DEPT. & MISC.						
59	COMMUNITY PROMOTION - AGENCIES	81,750	10,000	0	23,000	(13,000)	230.0%
60	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
61	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	996,124	1,201,001	4,970,813	19.5%
62	SOLICITOR & DETENTION	0	940,817	56,250	63,758	877,059	6.8%
63	NON-DEPARTMENTAL & MISC.	54,197	0	12,079	0	0	0.0%
67	OTHER SERVICES AND CHARGES	40,389	1,132,333	(3,339)	(6)	1,132,339	0.0%
68	TOTAL NON-DEPARTMENTAL	7,726,598	8,254,964	1,061,114	1,287,753	6,967,211	15.6%
69	TOTAL EXPENDITURES	147,887,524	153,914,357	14,965,505	17,033,364	136,880,993	11.1%
70	TRANSFERS OUT						
71	TO OTHER FUNDS	22,955,134	11,985,120	485,020	490,790	800,802	38.0%
72	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	198,222	0	3,541,526	0.0%
73	TO DEBT SERVICE	3,616,682	3,541,526	602,780	590,254	(590,254)	0.0%
81	TOTAL TRANSFERS OUT	27,761,147	16,818,238	1,286,022	1,081,044	20,570,312	0.0%
82							
83	TOTAL GEN FUND EXPEND & TRF	175,648,671	170,732,595	16,251,527	18,114,408	157,451,305	10.6%
84							
85	TOTAL SURPLUS (DEFICIT)	(12,889,759)	0	(11,008,971)	(5,396,528)		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 08/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU AUG 2022	ACTUAL CURRENT YEAR THRU AUG 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	14,249,168	13,489,068	2,464,497	3,451,908	10,037,160	25.6%
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	14,469,382	14,740,024	2,464,497	3,451,908	11,288,116	23.4%
TRANSFERS IN						
5 FROM OTHER FUNDS	0	0	0	0	0	0.0%
EXPEND. - NON-DEPT & MISC.						
6 CITY COUNCIL LINE ITEM AG.	2,816,888	2,680,000	0	63,750	2,616,250	2.4%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,268,000	0	181,916	3,086,084	5.6%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	306,000	0	0	306,000	0.0%
9 SPECIAL PROJECTS	0	385,000	0	0	385,000	0.0%
10 NON-DEPARTMENTAL BANK CHARGE	5,812	0	0	0	0	0.0%
11 TOTAL NON-DEPARTMENTAL	6,003,964	6,639,000	0	245,666	6,393,334	3.7%
12 TOTAL EXPENDITURES	6,003,964	6,639,000	0	245,666	6,393,334	3.7%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,000,000	666,667	616,667	3,383,333	15.4%
14 TO DEBT SERVICE	2,534,143	2,533,493	422,357	422,249	2,111,244	16.7%
15 TO CAPITAL PROJECT FUND	4,000,000	1,567,531	0	0	1,567,531	0.0%
16 TOTAL TRANSFERS OUT	10,534,143	8,101,024	1,089,024	1,038,916	5,494,577	12.8%
17 TOTAL HOSP FUND EXP & TRF	16,538,107	14,740,024	1,089,024	1,284,582	11,887,911	8.7%
18 TOTAL SURPLUS (DEFICIT)	(2,068,725)	-	1,375,473	2,167,326		

*Preliminary, unaudited FY2022/23 balances

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 8/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU AUG 2022	ACTUAL CURRENT YEAR THRU AUG 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	CURRENT SERVICE CHARGES	7,403,227	8,288,800	1,035,762	1,160,905	7,127,895	14.0%
2	FINES & FORFEITURES	1,632,785	1,916,000	220,276	185,407	1,730,593	9.7%
3	MISCELLANEOUS REVENUE	0	0	0	0	0	0.0%
4	INTEREST ON INVESTMENT	293,229	137,000	241	16	136,984	0.0%
5	RENTS & SALE OF PROPERTY	106,215	115,500	19,005	13,650	101,850	11.8%
6	REIMBURSEMENTS	13,526	0	0	0	0	0.0%
7	UNAPPROPRIATED SURPLUS	0	1,000,000	0	0	1,000,000	0.0%
8	TOTAL REVENUE	9,448,982	11,457,300	1,275,284	1,359,978	10,097,322	11.9%
TRANSFERS IN							
9	TOTAL TRANSFERS IN	0	0	0	0	0	0%
10	TOTAL PARKING REV & TRF	9,448,982	11,457,300	1,275,284	1,359,978	10,097,322	11.9%
EXPENDITURES - DEPARTMENTS							
11	FINANCE	96,409	112,057	8,573	12,611	99,446	11.3%
12	PUBLIC WORKS	74,676	96,194	6,903	8,615	87,579	9.0%
13	PARKING OPERATIONS	3,245,821	3,480,035	390,406	405,934	3,074,101	11.7%
14	PARKING FACILITIES	1,304,276	1,862,203	132,928	307,048	1,555,155	16.5%
15	TOTAL DEPARTMENT	4,721,182	5,550,489	538,810	734,208	4,816,281	13.2%
EXPEND. - NON-DEPART & MISC.							
16	DEBT SERVICE	1,409,290	3,064,243	118,335	113,270	2,950,973	3.7%
17	DEPRECIATION	0	0	0	0	0	0.0%
18	TUITION REIMBURSMENT	0	5,000	0	0	5,000	0.0%
19	ADMINISTRATIVE	(60,954)	0	0	0	0	0.0%
20	OTHER SERVICES & CHARGES	0	0	0	0	0	0.0%
21	BANK CHARGES	7,681	0	0	0	0	0.0%
22	GASB 45	143,383	0	0	0	0	0.0%
23	NON DEPARTMENTAL BAD DEBT	204,009	0	0	0	0	0.0%
24	TOTAL NON-DEPARTMENTAL	1,703,409	3,069,243	118,335	113,270	2,955,973	3.7%
25	TOTAL EXPENDITURES	6,424,591	8,619,732	657,145	847,478	7,772,254	9.8%
TRANSFERS OUT							
26	TO GENERAL FUND	500,000	500,000	83,333	83,333	416,667	16.7%
27	TO PARKING PROJECTS	0	1,900,568	0	0	1,900,568	0.0%
28	TO RISK MANAGEMENT	120,000	120,000	20,000	20,000	100,000	16.7%
29	TO CENTRAL STORES	37,000	37,000	6,167	6,167	30,833	16.7%
30	TO GENERAL ADMIN INFO TECH	188,489	175,000	29,167	29,167	145,833	16.7%
37	TO HEALTH INSURANCE	8,573	0	0	0	0	0.0%
31	TO AUTO TORT	37,125	0	0	0	0	0.0%
31	TO WORKER'S COMP	180,630	20,000	3,333	3,333	16,667	16.7%
32	TO PURCHASING	38,246	40,000	6,667	5,556	34,444	13.9%
40	TO CAPITAL REPLACEMENT	0	0	0	0	0	0.0%
34	TO RADIO REPAIR	2,069	0	0	0	0	0.0%
33	TO TORT	109,951	45,000	7,500	7,500	37,500	16.7%
36	TO EQUIPMENT SERVICES	8,356	0	0	0	0	0.0%
34	TOTAL TRANSFERS OUT	1,230,439	2,837,568	156,167	155,056	2,682,512	5.46%
35	TOTAL PARKING EXP & TRF	7,655,030	11,457,300	813,312	1,002,534	10,454,766	8.8%
36	TOTAL SURPLUS (DEFICIT)	1,793,952	0	461,972	357,444		

City of Columbia
 Water/Sewer Summary - Revenue & Expenditures
 As of 08/31/2023

		UNAUDITED					
		* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU AUG 2022	ACTUAL CURRENT YEAR THRU AUG 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	176,327,730	194,425,801	33,060,927	33,175,072	161,250,729	17.1%
5	FINES & FORFEITURES	2,238,441	1,000,000	280,211	799,987	200,013	80.0%
6	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994	0.0%
7	INTEREST REVENUES	9,292,777	3,775,460	122,519	224,956	3,550,504	6.0%
8	RENTS & SALE OF PROPERTY	731,459	250,000	16,705	35,064	214,936	14.0%
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	188,819,573	199,479,255	33,480,362	34,235,079	165,244,176	17.2%
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	188,819,573	199,479,255	33,480,362	34,235,079	165,244,176	17.2%
EXPENDITURES - DEPARTMENTS							
20	CENTRAL ADMINISTRATION	6,043,569	6,817,455	736,727	808,088	6,009,367	11.9%
21	FINANCE	1,794,365	2,246,061	254,170	264,177	1,981,884	11.8%
22	ECONOMIC & COMM DEV	890,600	1,472,531	103,831	132,628	1,339,903	9.0%
23	POLICE	997,137	1,473,029	89,034	64,714	1,408,315	4.4%
24	FIRE	531,738	724,950	51,503	57,911	667,039	8.0%
25	PUBLIC WORKS	849,514	2,058,700	124,380	100,948	1,957,752	4.9%
26	GENERAL SERVICES	2,697,836	2,758,081	135,822	179,643	2,578,438	6.5%
27	INFORMATION TECHNOLOGY	524,532	779,445	52,743	80,219	699,226	10.3%
28	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	207,726	196,661	1,658,037	10.6%
29	ENGINEERING-GENERAL SERVICES	673,280	690,798	65,766	71,870	618,928	10.4%
30	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,672,290	215,508	190,366	4,481,924	4.1%
31	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	4,737,749	261,314	195,962	4,541,787	4.1%
32	TOTAL UTILITIES INSPEC-WATER IMPROV	0	0	0	0	0	0.0%
33	REAL ESTATE WATER	378,514	720,199	40,301	40,035	680,164	5.6%
34	REAL ESTATE WASTE	371,337	583,155	38,866	38,795	544,360	6.7%
35	UTILITIES ADMINISTRATION	861,649	1,224,967	74,605	116,949	1,108,018	9.5%
36	METER READING	2,602,932	2,915,473	279,815	270,833	2,644,640	9.3%
37	WATER DISTRIBUTION & MAINTENANCE	13,906,377	20,589,431	981,594	915,563	19,673,868	4.4%
38	WASTEWATER MAINTENANCE	11,559,801	15,856,870	917,632	873,698	14,983,172	5.5%
39	COLUMBIA CANAL WTP	8,514,280	9,137,709	1,074,492	1,038,117	8,099,592	11.4%
40	LAKE MURRAY WTP	8,996,834	10,714,012	1,037,639	1,463,554	9,250,458	13.7%
41	METRO WWTP	16,211,197	22,672,173	1,257,804	1,492,372	21,179,801	6.6%
42	WATER COMPLIANCE	1,095,781	1,200,246	87,290	105,533	1,094,713	8.8%
43	WASTEWATER COMPLIANCE	1,122,690	1,489,105	95,497	91,417	1,397,688	6.1%
44	WATER/SEWER IMPROVEMENTS	7,401,512	0	(589,914)	0	0	0.0%
45	TOTAL DEPARTMENT	96,176,859	117,389,127	7,594,145	8,790,053	108,599,074	7.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
47	DEBT SERVICE	29,895,411	49,524,658	2,037,437	2,473,293	47,051,365	5.0%
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	41,648	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	22,747	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	ADMINISTRATIVE	(995,573)	0	0	0	0	0.0%
57	GASB 68	0	0	0	0	0	0.0%
58	NON-DEPARTMENTAL BAD DEBT	5,289,825	0	8,217,844	0	0	0.0%
59	BANK CHARGES	287,610	0	0	0	0	0.0%
60	GASB 45	2,191,177	0	0	0	0	0.0%
61	TOTAL NON-DEPARTMENTAL	37,184,966	55,391,848	10,319,676	2,473,293	52,918,555	4.5%
63	TOTAL EXPENDITURES	133,361,825	172,780,975	17,913,821	11,263,346	161,517,629	6.5%
TRANSFERS OUT							
66	TO GENERAL FUND	4,189,680	4,748,280	698,280	791,380	3,956,900	16.7%
67	TO CAPITAL PROJ FUND	0	0	0	0	0	0.0%
68	TO WATER/SEWER IMPROVEMENTS	0	19,000,000	0	0	19,000,000	0.0%
69	TO RISK MANAGEMENT	0	0	0	0	0	0.0%
70	TO GENERAL TORT	1,219,555	250,000	41,667	41,667	208,333	16.7%
71	TO PREMIUM & POLICIES	127,976	0	0	0	0	0.0%
72	TO SEWER TORT	0	0	0	0	0	0.0%
73	TO AUTO TORT	554,189	0	0	0	0	0.0%
74	TO WORKER'S COMP	0	0	0	0	0	0.0%
75	TO CENTRAL STORES	250,000	250,000	41,667	41,667	208,333	16.7%
76	TO GEN ADM INFO TECH	951,354	750,000	125,000	125,000	625,000	16.7%
77	TO PURCHASING	1,447,736	1,700,000	283,333	168,957	1,531,043	9.9%
78	TO RADIO REPAIR	30,884	0	0	0	0	0.0%
79	TO EQUIPMENT SERVICES	124,740	0	0	0	0	0.0%
80	TOTAL TRANSFERS OUT	8,896,114	26,698,280	1,189,947	1,168,670	25,529,610	4.4%
82	TOTAL WATER/SEWER EXP & TRF	142,257,939	199,479,255	19,103,768	12,432,016	187,047,239	6.2%
83							
84							
85	TOTAL SURPLUS (DEFICIT)	46,561,634	0	14,376,594	21,803,063		

*Preliminary, unaudited FY2022/23 balances

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 08/31/2023

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU AUG 2022	ACTUAL CURRENT YEAR THRU AUG 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	2,915,918	2,974,821	14,349,095	17.2%
2 FINES AND FORFEITURES	800	0	0	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	50,916	219,875	712,971	23.6%
4 RENTS & SALE OF PROPERTY	28,000	0	0	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	29	0	29	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	2,966,863	3,194,696	15,062,066	17.5%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10 TOTAL STORMWATER REV & TRF	20,218,624	18,256,762	2,966,863	3,194,696	15,062,066	17.5%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,162,261	143,775	152,733	3,009,528	4.8%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	358,197	157,282	1,596,334	9.0%
17 STORM WATER:ENGINEERING	1,994,706	3,118,413	130,766	153,595	2,964,818	4.9%
18 REAL ESTATE STORM WATER	156,865	180,610	16,081	14,714	165,896	8.1%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	42,793	(42,793)	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,107,509	8,214,900	648,819	521,117	7,693,783	6.3%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
23 DEBT SERVICE	1,580,599	2,493,600	147,467	144,467	2,349,133	5.8%
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	(129,310)	0	0	0	0	0.0%
28 BAD DEBT EXPENSE	450	0	0	0	0	0.0%
29 BANK CHARGES	51,402	0	0	0	0	0.0%
30 GASB 45	188,637	0	0	0	0	0.0%
31 TOTAL NON-DEPARTMENTAL	1,691,778	2,493,600	147,467	144,467	2,349,133	5.8%
32 TOTAL EXPENDITURES	10,799,287	10,708,500	796,286	665,584	10,042,916	6.2%
TRANSFERS OUT						
36 TO GENERAL FUND	560,000	608,174	93,333	101,362	506,812	16.7%
37 TO STREETSCAPING	288,969	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	78,751	0	0	0	0	0.0%
40 TO PREMIUM & POLICIES	10,395	0	0	0	0	0.0%
41 TO AUTO TORT	45,013	2,000	0	0	2,000	0.0%
42 TO WORKER'S COMP	12,228	0	0	0	0	0.0%
43 TO CENTRAL STORES	120,000	125,000	20,000	20,833	104,167	16.7%
44 TO GEN ADM INFO TECH	16,355	0	0	0	0	0.0%
45 TO PURCHASING	433	0	0	0	0	0.0%
46 TO RADIO REPAIR	2,509	2,000	0	0	2,000	0.0%
47 TO EQUIPMENT SERVICES	10,132	31,000	0	0	31,000	0.0%
48 TOTAL TRANSFERS OUT	1,144,784	7,548,262	113,333	122,196	7,426,066	1.6%
49 TOTAL STORMWATER EXP & TRF	11,944,071	18,256,762	909,619	787,780	17,468,982	4.3%
50 TOTAL SURPLUS (DEFICIT)	8,274,553	0	2,057,244	2,406,916		

*Preliminary, unaudited FY2022/23 balances