



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 – December 2023

Date: February 19, 2024

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

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/2023	BUDGET CURRENT YEAR FY 2023/2024	ACTUAL PRIOR YEAR THRU DEC 2022	ACTUAL CURRENT YEAR THRU DEC 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	16,234,788	15,529,728	24.4%	
2	LICENSES AND PERMITS	41,984,301	43,688,646	4,699,957	7,025,075	16.1%	
3	FROM OTHER AGENCIES	18,550,839	19,015,017	3,816,092	3,152,605	16.6%	
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	8,124,878	8,749,925	49.0%	
5	FINES & FORFEITURES	298,489	506,500	166,568	161,294	31.8%	
6	INTRAGOVERNMENTAL REVENUES	0	0	0	(5,878)	0.0%	
7	SPECIAL EVENTS	73,086	10,000	25,206	54,422	(44,422)	544.2%
8	MISCELLANEOUS REVENUE	410,764	245,000	131,954	108,032	136,968	44.1%
9	DONATED FUNDS	645	0	345	0	0	0.0%
10	INTEREST ON INVESTMENT	1,474,442	145,415	185,088	185,422	(40,007)	127.5%
11	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	969,453	866,382	616,358	58.4%
12	REIMBURSEMENTS (PEBA)	567,294	0	0	565,744	(565,744)	0.0%
13	TOTAL REVENUE	145,677,008	146,709,859	34,354,329	36,392,751	110,317,108	24.8%
TRANSFERS IN							
15	FROM GENERAL FUND-SPECIAL	0	9,000,000	(211,852)			
16	FROM ACCOMMODATIONS TAX	25,000	25,000	0	12,500	12,500	50.0%
17	FROM HOSPITALITY TAX	4,000,000	4,000,000	2,000,000	1,541,667	2,458,333	38.5%
18	FROM ARPA	3,500,000	2,000,000	0	2,500,000	(500,000)	125.0%
19	FROM US DEPARTMENT OF TREASURY	0	0	0	0	0	0.0%
20	FROM PARKING FUND	500,000	500,000	250,000	558,333	(58,333)	111.7%
21	FROM WATER & SEWER OPERATING	4,189,680	4,748,280	2,094,840	2,374,140	2,374,140	50.0%
22	FROM STORM WATER OPERATING	560,000	608,174	280,000	304,087	304,087	50.0%
23	FROM OTHER FUNDS	4,378,794	145,000	0	145,000	0	100.0%
24	UN-APPROPRIATED SURPLUS	0	7,894,416	0	0	7,894,416	0.0%
25	TOTAL TRANSFERS IN	17,153,474	28,920,870	4,412,988	7,435,727	12,485,143	25.7%
26							
27	TOTAL GEN FUND REV & TRF	162,830,482	175,630,729	38,767,317	43,828,478	122,802,251	25.0%
28							
EXPENDITURES - DEPARTMENTS							
30	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	969,912	354,970	459,695	510,217	47.4%
31	ADMINISTRATION - CITY MANAGER	810,910	910,807	296,540	368,419	542,388	40.4%
32	ADMINISTRATION - GOV'T AFFAIRS	417,678	546,159	202,373	193,811	352,348	35.5%
33	ADMINISTRATION - ACM ADMIN SVCS	115,396	314,848	5,400	118,260	196,588	37.6%
34	ADMINISTRATION - ACM DEVELOPMENT	515,043	734,444	211,656	313,889	420,555	42.7%
35	ADMINISTRATION - ACM-CFO	245,994	413,169	106,728	138,096	275,073	33.4%
36	ADMINISTRATION - ACM-OPERATIONS	509,624	524,883	244,570	249,586	275,297	47.6%
37	HUMAN RESOURCES	1,257,731	1,692,001	513,882	648,301	1,043,700	38.3%
38	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	260,528	310,538	904,136	25.6%
39	PUBLIC RELATIONS	908,553	920,562	398,008	448,779	471,783	48.8%
40	COUNCIL SUPPORT SERVICES	386,349	420,941	197,003	135,621	285,320	32.2%
41	LEGAL	1,769,174	2,466,050	744,842	920,904	1,545,146	37.3%
42	MUNICIPAL COURT	2,681,748	2,981,834	1,148,163	1,223,963	1,757,871	41.0%
43	FINANCE	2,073,370	2,389,485	914,308	927,187	1,462,298	38.8%
44	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	303,102	291,718	533,139	35.4%
45	COMMUNITY DEVELOPMENT	510,561	590,954	216,067	249,446	341,508	42.2%
46	HOMELESS SERVICES	870,729	1,291,252	213,389	172,335	1,118,917	13.3%
47	DEVELOPMENT SERVICES	3,151,074	3,539,296	1,407,481	1,491,698	2,047,598	42.1%
48	POLICE	48,945,536	50,956,829	20,649,715	22,356,952	28,599,877	43.9%
49	EMERGENCY OPERATIONS	550,020	627,148	232,376	238,897	388,251	38.1%
50	911 EMERGENCY COMMUNICATIONS	3,232,058	3,487,759	1,572,495	1,538,010	1,949,749	44.1%
51	FIRE	26,090,469	25,212,422	10,828,336	11,368,981	13,843,441	45.1%
52	PARKS & RECREATION	13,199,649	14,608,280	5,953,649	6,622,793	7,985,487	45.3%
53	PUBLIC WORKS	22,552,493	26,303,261	9,751,054	11,062,398	15,240,863	42.1%
54	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,186,239	1,058,787	1,113,903	3,072,336	26.6%
55	INFORMATION TECHNOLOGY	4,370,813	5,455,471	2,489,339	2,660,041	2,795,430	48.8%
56	TOTAL DEPARTMENT	140,053,310	153,583,537	60,274,761	65,624,221	87,959,316	42.7%
EXPEND. - NON-DEPT. & MISC.							
58	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	35,000	23,000	25,000	47.9%
59	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
60	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	3,315,630	3,831,590	2,340,224	62.1%
61	SOLICITOR & DETENTION	0	977,142	299,852	537,667	439,475	55.0%
62	NON-DEPARTMENTAL & MISC.	54,197	982,333	30,241	161	982,172	0.0%
63	OTHER SERVICES AND CHARGES	40,389	0	(4,685)	(21)	21	0.0%
64	TOTAL NON-DEPARTMENTAL	7,726,598	8,179,289	3,676,038	4,392,397	3,786,892	53.7%
65	TOTAL EXPENDITURES	147,779,908	161,762,826	63,950,799	70,016,618	91,746,208	43.3%
TRANSFERS OUT							
67	TO OTHER FUNDS	23,005,347	9,034,786	1,446,482	1,488,687	7,546,099	115.3%
68	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	594,666	495,555	796,037	14.0%
69	TO DEBT SERVICE	3,616,682	3,541,526	1,808,341	1,770,763	1,770,763	0.0%
70	TO CAPITAL REPLACEMENTS	0	0	0	0	13,867,904	0.0%
71	TOTAL TRANSFERS OUT	27,811,360	13,867,904	3,849,489	3,755,005	23,980,803	0.0%
72							
73	TOTAL GEN FUND EXPEND & TRF	175,591,268	175,630,730	67,800,288	73,771,623	115,727,011	42.0%
74							

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 12/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU DEC 2022	ACTUAL CURRENT YEAR THRU DEC 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	14,249,168	13,489,068	7,168,578	9,162,232	4,326,836	67.9%
2 INTEREST	220,214	0	42,785	50,870	(50,870)	0.0%
3 UNAPPROPRIATED SURPLUS	0	1,828,155	0	0	1,828,155	0.0%
4 TOTAL HOSP FUND REVENUE	14,469,382	15,317,223	7,211,363	9,213,102	6,104,121	60.1%
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	1,016,872	919,118	1,760,882	34.3%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,434	627,790	939,959	2,865,475	24.7%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	26,000	38,025	307,740	11.0%
9 SPECIAL PROJECTS	0	385,000	0	28,463	356,537	7.4%
10 NON-DEPARTMENTAL BANK CHARGE	5,812	0	0	0	0	0.0%
11 TOTAL NON-DEPARTMENTAL	6,003,964	7,216,199	1,670,662	1,925,565	5,290,634	26.7%
12 TOTAL EXPENDITURES	6,003,964	7,216,199	1,670,662	1,925,565	5,290,634	26.7%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,000,000	2,000,000	1,850,000	2,150,000	46.3%
14 TO DEBT SERVICE	2,534,143	2,533,493	1,267,072	1,266,746	1,266,747	50.0%
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	3,267,072	3,116,746	3,416,747	38.5%
17 TOTAL HOSP FUND EXP & TRF	12,494,792	15,317,223	4,937,734	5,042,311	8,707,381	32.9%
18 TOTAL SURPLUS (DEFICIT)	1,974,590	0	2,273,629	4,170,791		

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 12/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU DEC 2022	ACTUAL CURRENT YEAR THRU DEC 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	7,403,727	8,288,800	3,494,493	3,647,301	4,641,499	44.0%
2	1,632,785	1,916,000	819,509	861,759	1,054,241	45.0%
3	0	0	0	1,075	(1,075)	0.0%
4	293,229	137,000	63,113	139,599	(2,599)	101.9%
5	106,215	115,500	59,515	40,950	74,550	35.5%
6	13,526	0	0	13,526	(13,526)	0.0%
7	0	1,010,982	0	0	1,010,982	0.0%
8	9,449,482	11,468,282	4,436,630	4,704,210	6,764,072	41.0%
TRANSFERS IN						
9	0	0	0	0	0	0%
10	9,449,482	11,468,282	4,436,630	4,704,210	6,764,072	41.0%
EXPENDITURES - DEPARTMENTS						
11	96,409	112,057	42,974	52,789	59,268	47.1%
12	74,676	96,194	33,873	40,713	55,481	42.3%
13	3,138,840	3,491,017	1,397,464	1,598,709	1,892,308	45.8%
14	1,304,276	1,862,203	710,852	772,481	1,089,722	41.5%
15	4,614,201	5,561,471	2,185,163	2,464,692	3,096,779	44.3%
EXPEND. - NON-DEPART & MISC.						
16	1,409,290	3,064,243	139,039	113,270	2,950,973	3.7%
17	2,198,463	0	0	0	0	0.0%
18	(60,954)	0	0	0	0	0.0%
19	7,681	0	0	0	0	0.0%
20	160,033	0	0	0	0	0.0%
21	(20,915)	0	0	0	0	0.0%
22	3,693,598	3,069,243	139,039	113,270	2,955,973	3.7%
23	8,307,799	8,630,714	2,324,202	2,577,962	6,052,752	29.9%
TRANSFERS OUT						
24	500,000	500,000	250,000	250,000	250,000	50.0%
25	0	1,900,568	0	0	1,900,568	0.0%
26	120,000	120,000	60,000	60,000	60,000	50.0%
27	37,280	37,000	18,500	18,500	18,500	50.0%
28	188,489	175,000	87,500	87,500	87,500	50.0%
29	8,573	0	0	0	0	0.0%
30	37,125	0	0	0	0	0.0%
31	181,643	20,000	10,000	10,000	10,000	50.0%
32	38,246	40,000	18,575	19,473	20,527	48.7%
33	9,581	0	0	0	0	0.0%
34	2,069	0	0	0	0	0.0%
35	109,951	45,000	22,500	22,500	22,500	50.0%
36	1,232,957	2,837,568	467,075	467,973	2,369,595	16.49%
37	9,540,756	11,468,282	2,791,277	3,045,935	8,422,347	26.6%
38	(91,274)	0	1,645,353	1,658,275		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 12/31/2023

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU DEC 2022	ACTUAL CURRENT YEAR THRU DEC 2023	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	12,290	0	0	854,384	(854,384) 0.0%
2	LICENSES AND PERMITS	4,000	0	0	2,000	(2,000) 0.0%
3	CHARGES FOR SERVICES	176,327,730	194,425,801	91,118,911	98,233,564	96,192,237 50.5%
4	FINES & FORFEITURES	2,238,441	1,000,000	892,836	1,956,372	(956,372) 195.6%
5	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994 0.0%
6	INTEREST REVENUES	9,355,933	3,775,460	1,908,292	3,419,176	356,284 90.6%
7	RENTS & SALE OF PROPERTY	382,057	250,000	504,455	138,848	111,152 55.5%
8	REIMBURSEMENTS	212,876	0	0	212,876	(212,876) 0.0%
9	CONTRIBUTIONS	8,150,965	0	0	0	0 0.0%
10	UNAPPROPRIATED SURPLUS	0	3,395,643	0	0	3,395,643 0.0%
11	TOTAL REVENUE	196,684,292	202,874,898	94,424,494	104,817,220	98,057,678 51.7%
TRANSFERS IN						
13	FROM OTHER FUNDS	0	0	0	0	0 0.0%
14	TOTAL TRANSFERS IN	0	0	0	0	0 0
16	TOTAL WATER/SEWER REV & TRF	196,684,292	202,874,898	94,424,494	104,817,220	98,057,678 51.7%
EXPENDITURES - DEPARTMENTS						
19	CENTRAL ADMINISTRATION	6,043,569	6,814,318	2,776,474	2,692,168	4,122,150 39.5%
20	FINANCE	1,794,365	2,246,061	775,471	893,528	1,352,533 39.8%
21	ECONOMIC & COMM DEV	890,600	1,472,531	402,087	374,017	1,098,514 25.4%
22	POLICE	997,137	1,473,029	438,418	567,036	905,993 38.5%
23	FIRE	531,738	724,950	239,568	237,607	487,343 32.8%
24	PUBLIC WORKS	849,514	2,058,700	367,520	357,067	1,701,633 17.3%
25	GENERAL SERVICES	2,527,470	2,758,081	1,073,823	1,245,173	1,512,908 45.1%
26	INFORMATION TECHNOLOGY	524,532	779,445	232,986	309,292	470,153 39.7%
27	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	819,153	818,637	1,036,061 44.1%
28	ENGINEERING-GENERAL SERVICES	673,280	690,798	274,401	284,134	406,664 41.1%
29	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	1,621,244	1,555,305	3,238,784 32.4%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	1,184,221	1,076,722	3,943,135 21.4%
31	REAL ESTATE WATER	378,514	720,199	168,677	150,285	569,914 20.9%
32	REAL ESTATE WASTE	371,337	583,155	164,642	145,291	437,864 24.9%
33	UTILITIES ADMINISTRATION	861,649	1,243,385	394,737	527,509	715,876 42.4%
34	METER READING	2,602,932	2,915,473	1,181,372	1,154,167	1,761,306 39.6%
35	WATER DISTRIBUTION & MAINTENANCE	13,906,377	21,336,525	5,139,502	6,716,920	14,619,605 31.5%
36	WASTEWATER MAINTENANCE	11,559,801	16,816,597	4,198,371	5,819,884	10,996,713 34.6%
37	COLUMBIA CANAL WTP	8,514,280	9,245,819	3,734,948	3,809,173	5,436,646 41.2%
38	LAKE MURRAY WTP	8,996,834	10,714,012	4,037,395	5,024,316	5,689,696 46.9%
39	METRO WWTP	16,211,197	23,819,498	6,988,372	7,379,094	16,440,404 31.0%
40	WATER COMPLIANCE	1,095,781	1,200,246	548,009	429,722	770,524 35.8%
41	WASTEWATER COMPLIANCE	1,122,690	1,489,105	487,977	419,682	1,069,423 28.2%
42	WATER/SEWER IMPROVEMENTS	7,401,512	0	984,747	893,227	(893,227) 0.0%
43	TOTAL DEPARTMENT	96,006,493	120,770,571	38,234,115	42,879,956	77,890,615 35.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	29,895,411	49,524,658	3,277,699	5,068,098	44,456,560 10.2%
46	DEPRECIATION	41,998,216	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	0	35,000	0	0	35,000 0.0%
48	TECHNOLOGY CONTINGENCY	356,005	264,199	136,873	22,120	242,079 8.4%
49	EMPLOYEE TRAINING	50,000	0	0	0	50,000 0.0%
50	SPECIAL PROJECTS	57,011	0	43,027	18,495	(18,495) 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500 0.0%
52	RESERVE	0	5,453,690	0	0	5,453,690 0.0%
53	ADMINISTRATIVE	(995,573)	0	0	0	0 0.0%
54	GASB SUBSCRIPTION LEASES	(1,328,991)	0	0	0	0 0.0%
55	NON-DEPARTMENTAL BAD DEBT	5,289,825	0	8,056,313	0	0 0.0%
56	BANK CHARGES	287,610	0	0	0	0 0.0%
57	GASB 45	1,697,809	0	0	0	0 0.0%
58	TOTAL NON-DEPARTMENTAL	77,360,823	55,406,047	11,513,912	5,108,713	50,297,334 9.2%
60	TOTAL EXPENDITURES	173,367,316	176,176,618	49,748,027	47,988,669	128,187,949 27.2%
TRANSFERS OUT						
63	TO GENERAL FUND	4,189,680	4,748,280	2,094,840	2,374,140	2,374,140 50.0%
64	TO CAPITAL PROJ FUND	0	0	0	0	0 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	1,219,555	250,000	125,000	125,000	125,000 50.0%
68	TO PREMIUM & POLICIES	127,976	0	0	0	0 0.0%
69	TO SEWER TORT	0	0	0	0	0 0.0%
70	TO AUTO TORT	554,189	0	0	0	0 0.0%
71	TO WORKER'S COMP	15,115	0	0	0	0 0.0%
72	TO CENTRAL STORES	254,180	250,000	125,000	125,000	125,000 50.0%
73	TO GEN ADM INFO TECH	951,354	750,000	375,000	375,000	375,000 50.0%
74	TO PURCHASING	1,447,736	1,700,000	661,638	783,254	916,746 46.1%
75	TO RADIO REPAIR	30,884	0	0	0	0 0.0%
76	TO EQUIPMENT SERVICES	143,015	0	0	0	0 0.0%
77	TOTAL TRANSFERS OUT	8,933,684	26,698,280	3,381,478	3,782,394	22,915,887 14.2%
79	TOTAL WATER/SEWER EXP & TRF	182,301,000	202,874,898	53,129,505	51,771,063	151,103,836 25.5%
82	TOTAL SURPLUS (DEFICIT)	14,383,292	0	41,294,989	53,046,158	

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 12/31/2023

		UNAUDITED					
		ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	%
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	TO BUDGET	ANNUAL
		FY 2022/23	FY 2023/24	THRU DEC 2022	THRU DEC 2023	VARIANCE	BUDGET
REVENUE							
1	CHARGES FOR SERVICES	17,344,176	17,323,916	8,848,944	8,827,504	8,496,412	51.0%
2	FINES AND FORFEITURES	800	0	300	0	0	0.0%
3	INTEREST REVENUES	2,829,352	932,846	698,459	1,327,213	(394,367)	142.3%
4	RENTS & SALE OF PROPERTY	28,000	0	6,250	0	0	0.0%
5	INTERGOVERNMENTAL REVENUES	29	0	29	0	0	0.0%
6	UNAPPROPRIATED SURPLUS	0	1,207,005	0	0	1,207,005	0.0%
7	REIMBURSEMENTS	16,267	0	0	16,267	(16,267)	0.0%
8	TOTAL REVENUE	20,218,624	19,463,767	9,553,982	10,170,984	9,292,783	52.3%
TRANSFERS IN							
9	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
11							
12	TOTAL STORMWATER REV & TRF	20,218,624	19,463,767	9,553,982	10,170,984	9,292,783	52.3%
EXPENDITURES - DEPARTMENTS							
13							
14							
15	STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	616,035	1,300,408	2,368,387	35.4%
16	SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	731,674	477,142	1,276,474	27.2%
17	STORM WATER:ENGINEERING	1,994,706	3,818,884	699,863	1,431,000	2,387,884	37.5%
18	REAL ESTATE STORM WATER	156,865	180,610	69,508	58,648	121,962	32.5%
19	STORM DRAIN MAINTENANCE	4,435,244	0	0	1,064,449	(1,064,449)	0.0%
20	PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21	TOTAL DEPARTMENT	9,107,509	9,421,905	2,117,080	4,331,647	5,090,258	46.0%
EXPENDITURES - NON-DEPARTMENTAL & MISC.							
22							
23	DEBT SERVICE	1,580,599	2,493,600	149,217	146,217	2,347,383	5.9%
24	DEPRECIATION	2,071,214	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	185,326	0	0	0	0	0.0%
31	TOTAL NON-DEPARTMENTAL	3,759,681	2,493,600	149,217	146,217	2,347,383	5.9%
32							
33	TOTAL EXPENDITURES	12,867,190	11,915,505	2,266,297	4,477,864	7,437,641	37.6%
TRANSFERS OUT							
34							
35							
36	TO GENERAL FUND	560,000	608,174	280,000	304,087	304,087	50.0%
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	13,456	0	0	0	0	0.0%
43	TO CENTRAL STORES	120,340	125,000	60,000	62,500	62,500	50.0%
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	11,616	31,000	0	0	31,000	0.0%
48	TOTAL TRANSFERS OUT	1,147,836	7,548,262	340,000	366,587	7,181,675	4.9%
49							
50	TOTAL STORMWATER EXP & TRF	14,015,026	19,463,767	2,606,297	4,844,451	14,619,316	24.9%
51							
52							
53	TOTAL SURPLUS (DEFICIT)	6,203,598	0	6,947,685	5,326,533		