



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 – March 2024

Date: May 17, 2024

We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through March 2024. 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 MAR 2023	ACTUAL CURRENT YEAR THRU MAR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	52,364,676	49,470,977	14,284,868	77.6%
2	LICENSES AND PERMITS	41,984,301	43,688,646	8,086,961	9,899,348	33,789,298	22.7%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	16,564,538	17,545,465	1,469,552	92.3%
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	12,219,025	13,313,291	4,547,405	74.5%
5	FINES & FORFEITURES	298,489	506,500	317,393	316,660	189,840	62.5%
6	SPECIAL EVENTS	73,086	10,000	50,896	89,233	(79,233)	892.3%
7	MISCELLANEOUS REVENUE	410,764	245,000	152,558	238,293	6,707	97.3%
8	DONATED FUNDS	645	0	645	0	0	0.0%
9	INTEREST ON INVESTMENT	1,474,442	145,415	542,249	411,230	(265,815)	282.8%
10	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	1,704,445	1,377,924	104,816	92.9%
11	REIMBURSEMENTS (PEBA)	567,294	0	1,550	565,744	(565,744)	0.0%
12	TOTAL REVENUE	145,677,008	146,709,859	92,004,936	93,228,165	53,481,694	63.5%
TRANSFERS IN							
13	FROM GENERAL FUND-SPECIAL	0	9,000,000	1,470,072	2,066,182	(6,933,818)	23.0%
14	FROM ACCOMMODATIONS TAX	25,000	25,000	0	18,750	(6,250)	75.0%
15	FROM HOSPITALITY TAX	4,000,000	4,000,000	3,000,000	3,000,000	(1,000,000)	75.0%
16	FROM ARPA	3,500,000	2,000,000	0	2,500,000	500,000	125.0%
17	FROM PARKING FUND	500,000	500,000	375,000	375,000	(125,000)	75.0%
18	FROM WATER & SEWER OPERATING	4,189,680	4,748,280	3,142,260	3,561,210	(1,187,070)	75.0%
19	FROM STORM WATER OPERATING	560,000	608,174	420,000	456,131	(152,043)	75.0%
20	FROM OTHER FUNDS	4,378,794	145,000	0	145,000	0	100.0%
21	UN-APPROPRIATED SURPLUS	0	7,894,416	0	0	(7,894,416)	0.0%
22	TOTAL TRANSFERS IN	17,153,474	28,920,870	8,407,332	12,122,273	(16,798,597)	30.5%
23	TOTAL GEN FUND REV & TRF	162,830,482	175,630,729	100,412,268	105,350,438	36,683,097	60.0%
EXPENDITURES - DEPARTMENTS							
24	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	969,912	601,358	778,572	191,340	80.3%
25	ADMINISTRATION - CITY MANAGER	810,910	922,307	523,560	587,665	334,642	63.7%
26	ADMINISTRATION - GOV'T AFFAIRS	417,678	546,159	309,831	335,122	211,037	61.4%
27	ADMINISTRATION - ACM ADMIN SVCS	115,396	314,848	54,098	179,526	135,322	57.0%
28	ADMINISTRATION - ACM DEVELOPMENT	515,043	734,444	364,082	571,239	163,205	77.8%
29	ADMINISTRATION - ACM-CFO	245,994	413,169	168,397	268,021	145,148	64.9%
30	ADMINISTRATION - ACM-OPERATIONS	509,624	524,883	373,126	378,558	146,325	72.1%
31	HUMAN RESOURCES	1,257,731	1,692,001	864,807	1,065,930	626,071	63.0%
32	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	433,175	482,484	732,190	39.7%
33	PUBLIC RELATIONS	908,553	920,562	599,891	697,895	222,667	75.8%
34	COUNCIL SUPPORT SERVICES	386,349	420,941	270,190	222,064	198,877	52.8%
35	LEGAL	1,769,174	2,466,050	1,209,165	1,519,477	946,573	61.6%
36	MUNICIPAL COURT	2,681,748	2,970,334	1,807,735	1,934,301	1,036,033	65.1%
37	FINANCE	2,073,370	2,389,485	1,526,333	1,461,780	927,705	61.2%
38	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	495,710	502,173	322,684	60.9%
39	COMMUNITY DEVELOPMENT	510,561	617,183	396,668	461,319	155,864	74.7%
40	HOMELESS SERVICES	870,729	1,291,252	324,081	567,592	723,660	44.0%
41	DEVELOPMENT SERVICES	3,151,074	3,567,204	2,282,851	2,352,657	1,214,547	66.0%
42	POLICE	48,945,536	50,971,329	33,231,864	37,180,628	13,790,701	72.9%
43	EMERGENCY OPERATIONS	550,020	627,148	365,019	388,653	238,495	62.0%
44	911 EMERGENCY COMMUNICATIONS	3,232,058	3,513,988	2,357,786	2,549,480	964,508	72.6%
45	FIRE	26,090,469	25,212,422	18,498,835	18,330,981	6,881,441	72.7%
46	PARKS & RECREATION	13,199,649	14,633,893	9,224,814	10,332,021	4,301,872	70.6%
47	PUBLIC WORKS	22,552,493	26,410,056	15,563,324	17,441,428	8,968,628	66.0%
48	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,186,239	1,817,397	1,983,288	2,202,951	47.4%
49	INFORMATION TECHNOLOGY	4,370,813	5,455,471	3,465,227	3,546,355	1,909,116	65.0%
50	TOTAL DEPARTMENT	140,053,310	153,810,811	97,129,324	106,119,209	47,691,602	69.0%
EXPEND. - NON-DEPT. & MISC.							
51	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	36,421	23,000	25,000	47.9%
52	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
53	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	5,211,884	4,871,686	1,300,128	78.9%
54	SOLICITOR & DETENTION	0	977,142	720,876	849,196	127,946	86.9%
55	NON-DEPARTMENTAL & MISC.	54,197	982,333	12,079	4	982,329	0.0%
56	OTHER SERVICES AND CHARGES	40,389	0	13,232	45	(45)	0.0%
57	TOTAL NON-DEPARTMENTAL	7,726,598	8,179,289	5,994,492	5,743,931	2,435,358	70.2%
58	TOTAL EXPENDITURES	147,779,908	161,990,100	103,123,816	111,863,140	50,126,960	69.1%
TRANSFERS OUT							
59	TO OTHER FUNDS	23,005,347	8,807,512	2,173,008	4,719,616	4,087,896	53.6%
60	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	891,999	968,695	322,897	75.0%
61	TO DEBT SERVICE	3,616,682	3,541,526	2,712,512	2,656,144	885,382	75.0%
62	TOTAL TRANSFERS OUT	27,811,360	13,640,630	5,777,519	8,344,455	5,296,175	61.2%
63	TOTAL GEN FUND EXPEND & TRF	175,591,268	175,630,730	108,901,335	120,207,595	55,423,135	68.4%
64	TOTAL SURPLUS (DEFICIT)	(12,760,786)	0	(8,489,067)	(14,857,157)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 03/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU MAR 2023	ACTUAL CURRENT YEAR THRU MAR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	14,249,168	13,489,068	10,134,727	13,180,697	308,371	97.7%
2 INTEREST	220,214	0	110,903	115,991	(115,991)	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	10,245,630	13,296,688	2,020,535	86.8%
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	1,551,594	1,487,324	1,192,676	55.5%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,434	1,054,295	1,588,757	2,216,677	41.7%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	51,235	181,456	164,309	52.5%
9 SPECIAL PROJECTS	0	385,000	0	119,201	265,799	31.0%
10 NON-DEPARTMENTAL BANK CHARGES	5,812	0	0	0	0	0.0%
11 TOTAL NON-DEPARTMENTAL	6,003,964	7,216,199	2,657,124	3,376,738	3,839,461	46.8%
12 TOTAL EXPENDITURES	6,003,964	7,216,199	2,657,124	3,376,738	3,839,461	46.8%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,000,000	3,000,000	3,000,000	1,000,000	75.0%
14 TO DEBT SERVICE	2,534,143	2,533,493	1,900,607	1,900,120	633,373	75.0%
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	4,900,607	4,900,120	1,633,373	60.5%
17 TOTAL HOSP FUND EXP & TRF	12,494,792	15,317,223	7,557,731	8,276,858	5,472,834	54.0%
18 TOTAL SURPLUS (DEFICIT)	1,974,590	0	2,687,899	5,019,830		

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 03/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU MAR 2023	ACTUAL CURRENT YEAR THRU MAR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	7,403,727	8,288,800	5,592,862	5,763,307	2,525,493	69.5%
2	1,632,785	1,916,000	1,267,213	1,370,978	545,022	71.6%
3	0	0	0	0	0	0.0%
4	293,229	137,000	146,103	285,291	(148,291)	208.2%
5	106,215	115,500	82,615	61,425	54,075	53.2%
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	7,088,793	7,494,527	3,973,755	65.4%
TRANSFERS IN						
9	0	0	0	0	0	0%
10	9,449,482	11,468,282	7,088,793	7,494,527	3,973,755	65.4%
EXPENDITURES - DEPARTMENTS						
11	96,409	112,057	66,156	80,475	31,582	71.8%
12	74,676	96,194	52,676	65,470	30,724	68.1%
13	3,138,840	3,491,017	2,274,344	2,690,646	800,371	77.1%
14	1,304,276	1,862,203	973,004	1,128,473	733,730	60.6%
15	4,614,201	5,561,471	3,366,180	3,965,064	1,596,407	71.3%
EXPEND. - NON-DEPART & MISC.						
16	1,409,290	3,064,243	811,842	775,392	2,288,851	25.3%
17	2,198,463	0	0	0	0	0.0%
18	(60,954)	0	0	0	0	0.0%
19	7,681	0	27,517	2,500	(2,500)	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	839,359	777,892	2,291,351	25.3%
23	8,307,799	8,630,714	4,205,539	4,742,956	3,887,758	55.0%
TRANSFERS OUT						
24	500,000	500,000	375,000	375,000	125,000	75.0%
25	0	1,900,568	0	0	1,900,568	0.0%
26	120,000	120,000	90,000	90,000	30,000	75.0%
27	37,280	37,000	27,750	27,750	9,250	75.0%
28	188,489	175,000	131,250	131,250	43,750	75.0%
29	8,573	0	0	0	0	0.0%
30	37,125	0	0	0	0	0.0%
31	181,643	20,000	15,000	15,000	5,000	75.0%
32	38,246	40,000	28,317	25,109	14,891	62.8%
33	9,581	0	0	0	0	0.0%
34	2,069	0	0	0	0	0.0%
35	109,951	45,000	33,750	33,750	11,250	75.0%
36	1,232,957	2,837,568	701,067	697,859	2,139,709	24.59%
37	9,540,756	11,468,282	4,906,606	5,440,815	6,027,467	47.4%
38	(91,274)	0	2,182,187	2,053,712		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 03/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU MAR 2023	ACTUAL CURRENT YEAR THRU MAR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	12,290	0	12,290	1,688,133	(1,688,133) 0.0%
2	LICENSES AND PERMITS	4,000	0	0	0	0 0.0%
3	CHARGES FOR SERVICES	176,327,730	194,425,801	132,972,085	140,758,706	53,667,095 72.4%
4	FINES & FORFEITURES	2,238,441	1,000,000	1,631,552	3,169,588	(2,169,588) 317.0%
5	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994 0.0%
6	INTEREST REVENUES	9,355,933	3,775,460	4,939,334	6,621,471	(2,846,011) 175.4%
7	RENTS & SALE OF PROPERTY	382,057	250,000	615,124	225,364	24,636 90.1%
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	140,170,385	152,676,138	50,198,760 75.3%
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	140,170,385	152,676,138	50,198,760 75.3%
EXPENDITURES - DEPARTMENTS						
19	CENTRAL ADMINISTRATION	6,043,569	6,814,318	4,343,520	4,214,077	2,600,241 61.8%
20	FINANCE	1,794,365	2,246,061	1,298,297	1,355,226	890,835 60.3%
21	ECONOMIC & COMM DEV	890,600	1,472,531	550,806	746,210	726,321 50.7%
22	POLICE	997,137	1,473,029	723,348	904,120	568,909 61.4%
23	FIRE	531,738	724,950	386,547	377,925	347,025 52.1%
24	PUBLIC WORKS	849,514	2,058,700	605,232	542,512	1,516,188 26.4%
25	GENERAL SERVICES	2,527,470	2,758,081	1,947,432	2,071,324	686,757 75.1%
26	INFORMATION TECHNOLOGY	524,532	779,445	338,646	466,952	312,493 59.9%
27	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	1,162,065	1,179,331	675,367 63.6%
28	ENGINEERING-GENERAL SERVICES	673,280	690,798	484,754	464,534	226,264 67.2%
29	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	2,396,644	2,054,490	2,739,599 42.9%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	1,798,487	1,943,396	3,076,461 38.7%
31	REAL ESTATE WATER	378,514	720,199	272,292	242,061	478,138 33.6%
32	REAL ESTATE WASTE	371,337	583,155	265,086	230,374	352,781 39.5%
33	UTILITIES ADMINISTRATION	861,649	1,243,385	610,229	867,323	376,062 69.8%
34	METER READING	2,602,932	2,923,973	1,876,212	1,876,049	1,047,924 64.2%
35	WATER DISTRIBUTION & MAINTENANCE	13,906,377	20,928,025	8,712,244	11,381,455	9,546,570 54.4%
36	WASTEWATER MAINTENANCE	11,559,801	16,816,597	7,016,643	9,576,628	7,239,969 56.9%
37	COLUMBIA CANAL WTP	8,514,280	9,445,819	5,736,146	6,148,002	3,297,817 65.1%
38	LAKE MURRAY WTP	8,996,834	10,914,012	6,014,113	7,266,388	3,647,624 66.6%
39	METRO WWTP	16,211,197	23,819,498	11,665,358	11,966,230	11,853,268 50.2%
40	WATER COMPLIANCE	1,095,781	1,200,246	806,138	685,788	514,458 57.1%
41	WASTEWATER COMPLIANCE	1,122,690	1,489,105	752,509	644,332	844,773 43.3%
42	WATER/SEWER IMPROVEMENTS	7,401,512	0	1,821,835	2,838,505	(2,838,505) 0.0%
43	TOTAL DEPARTMENT	96,006,493	120,770,571	61,584,583	70,043,232	50,727,339 58.0%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	29,895,411	49,524,658	15,453,337	17,556,238	31,968,420 35.4%
46	DEPRECIATION	41,998,216	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	0	35,000	0	2,000	33,000 5.7%
48	TECHNOLOGY CONTINGENCY	356,005	264,199	225,311	23,666	240,533 9.0%
49	EMPLOYEE TRAINING	50,000	50,000	25,000	40,000	10,000 80.0%
50	SPECIAL PROJECTS	57,011	0	57,011	18,495	(18,495) 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	53,500	53,500	25,000 68.2%
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	(166,176)	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	15,647,983	17,693,899	37,712,148 31.9%
60	TOTAL EXPENDITURES	173,367,316	176,176,618	77,232,566	87,737,131	88,439,487 49.8%
TRANSFERS OUT						
63	TO GENERAL FUND	4,189,680	4,748,280	3,142,260	3,561,210	1,187,070 75.0%
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	187,500	187,500	62,500 75.0%
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	187,500	187,500	62,500 75.0%
73	TO GEN ADM INFO TECH	951,354	750,000	562,500	562,500	187,500 75.0%
74	TO PURCHASING	1,447,736	1,700,000	1,060,462	999,009	700,991 58.8%
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	5,140,222	5,497,719	21,200,561 20.6%
79	TOTAL WATER/SEWER EXP & TRF	182,301,000	202,874,898	82,372,788	93,234,850	109,640,048 46.0%
82	TOTAL SURPLUS (DEFICIT)	14,383,292	0	57,797,597	59,441,288	

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 03/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU MAR 2023	ACTUAL CURRENT YEAR THRU MAR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	13,119,132	13,209,957	4,113,959	76.3%
2 FINES AND FORFEITURES	800	0	300	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	1,562,983	2,363,508	(1,430,662)	253.4%
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	14,688,694	15,589,732	3,874,035	80.1%
TRANSFERS IN						
10 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
12 TOTAL STORMWATER REV & TRF	20,218,624	19,463,767	14,688,694	15,589,732	3,874,035	80.1%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	989,026	1,737,597	1,931,198	47.4%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	1,049,015	799,157	954,459	45.6%
17 STORM WATER:ENGINEERING	1,994,706	3,818,884	1,221,611	1,890,339	1,928,545	49.5%
18 REAL ESTATE STORM WATER	156,865	180,610	112,215	127,603	53,007	70.7%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	1,261,263	(1,261,263)	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,107,509	9,421,905	3,371,867	5,815,959	3,605,946	61.7%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22 DEBT SERVICE	1,580,599	2,493,600	1,034,017	1,013,017	1,480,583	40.6%
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	1,034,017	1,013,017	1,480,583	40.6%
33 TOTAL EXPENDITURES	12,867,190	11,915,505	4,405,884	6,828,976	5,086,529	57.3%
TRANSFERS OUT						
36 TO GENERAL FUND	560,000	608,174	420,000	456,131	152,043	75.0%
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	90,000	93,750	31,250	75.0%
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	510,000	549,881	6,998,381	7.3%
50 TOTAL STORMWATER EXP & TRF	14,015,026	19,463,767	4,915,884	7,378,857	12,084,910	37.9%
53 TOTAL SURPLUS (DEFICIT)	6,203,598	0	9,772,810	8,210,875		