



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 – April 2024

Date: June 12, 2024

We are pleased to provide you with preliminary fiscal year 2023/2024 revenue and expenditure reports through April 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 APR 2023	ACTUAL CURRENT YEAR THRU APR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	63,672,298	63,755,845	54,654,045	53,667,569	10,088,276	84.2%
2	LICENSES AND PERMITS	41,984,301	43,688,646	11,257,604	13,006,182	30,682,464	29.8%
3	FROM OTHER AGENCIES	18,550,839	19,015,017	17,703,249	18,307,603	707,414	96.3%
4	CURRENT SERVICE CHARGES	16,432,822	17,860,696	13,532,894	14,850,361	3,010,335	83.1%
5	FINES & FORFEITURES	298,489	506,500	296,489	397,524	108,976	78.5%
6	SPECIAL EVENTS	73,086	10,000	54,031	157,025	(147,025)	1570.3%
7	MISCELLANEOUS REVENUE	410,764	245,000	161,294	270,674	(25,674)	110.5%
8	DONATED FUNDS	645	0	645	0	0	0.0%
9	INTEREST ON INVESTMENT	1,474,442	145,415	583,413	457,717	(312,302)	314.8%
10	RENTS & SALE OF PROPERTY	2,212,028	1,482,740	1,874,396	1,522,305	(39,565)	102.7%
11	REIMBURSEMENTS (PEBA)	567,294	0	1,550	565,744	(565,744)	0.0%
12	TOTAL REVENUE	145,677,008	146,709,859	100,119,610	103,202,704	43,507,155	70.3%
TRANSFERS IN							
14	FROM GENERAL FUND-SPECIAL	0	9,000,000	1,470,072	2,066,182	(6,933,818)	23.0%
15	FROM ACCOMMODATIONS TAX	25,000	25,000	0	20,833	(4,167)	83.3%
16	FROM HOSPITALITY TAX	4,000,000	4,000,000	3,333,333	3,333,333	(666,667)	83.3%
17	FROM ARPA	3,500,000	2,000,000	0	2,500,000	500,000	125.0%
18	FROM PARKING FUND	500,000	500,000	416,667	416,667	(83,333)	83.3%
19	FROM WATER & SEWER OPERATING	4,189,680	4,748,280	3,491,400	3,956,900	(791,380)	83.3%
20	FROM STORM WATER OPERATING	560,000	608,174	466,667	506,812	(101,362)	83.3%
21	FROM OTHER FUNDS	4,378,794	145,000	0	154,340	9,340	106.4%
22	UN-APPROPRIATED SURPLUS	0	7,894,416	0	0	(7,894,416)	0.0%
23	TOTAL TRANSFERS IN	17,153,474	28,920,870	9,178,139	12,955,067	(15,965,803)	30.5%
24	TOTAL GEN FUND REV & TRF	162,830,482	175,630,729	109,297,749	116,157,771	27,541,352	66.1%
EXPENDITURES - DEPARTMENTS							
26	LEGISLATIVE - MAYOR & CITY COUNCIL	852,150	969,912	651,722	854,791	115,121	88.1%
27	ADMINISTRATION - CITY MANAGER	810,910	913,807	681,329	644,471	269,336	70.5%
28	ADMINISTRATION - GOV'T AFFAIRS	417,678	546,159	343,763	388,193	157,966	71.1%
29	ADMINISTRATION - ACM ADMIN SVCS	115,396	314,848	70,395	200,050	114,798	63.5%
30	ADMINISTRATION - ACM DEVELOPMENT	515,043	734,444	401,691	641,596	92,848	87.4%
31	ADMINISTRATION - ACM-CFO	245,994	482,432	185,303	332,618	149,814	68.9%
32	ADMINISTRATION - ACM-OPERATIONS	509,624	524,883	404,975	417,393	107,490	79.5%
33	HUMAN RESOURCES	1,257,731	1,692,001	953,018	1,185,200	506,801	70.0%
34	BUDGET & PROG MGMT OFFICE	617,772	1,214,674	487,179	526,356	688,318	43.3%
35	PUBLIC RELATIONS	908,553	920,562	664,163	778,092	142,470	84.5%
36	COUNCIL SUPPORT SERVICES	386,349	420,941	294,260	244,989	175,952	58.2%
37	LEGAL	1,769,174	2,466,050	1,329,171	1,781,107	684,943	72.2%
38	MUNICIPAL COURT	2,681,748	2,981,134	2,007,721	2,160,053	821,081	72.5%
39	FINANCE	2,073,370	2,389,485	1,673,641	1,631,706	757,779	68.3%
40	OFFICE OF BUSINESS OPPORTUNITIES	697,917	824,857	549,049	557,747	267,110	67.6%
41	COMMUNITY DEVELOPMENT	510,561	617,183	424,201	523,664	93,519	84.8%
42	HOMELESS SERVICES	870,729	1,291,252	495,378	618,178	673,074	47.9%
43	DEVELOPMENT SERVICES	3,151,074	3,567,204	2,505,946	2,713,786	853,418	76.1%
44	POLICE	48,945,536	51,032,068	36,861,989	41,582,300	9,449,768	69.3%
45	EMERGENCY OPERATIONS	550,020	627,148	415,651	434,620	192,528	81.5%
46	911 EMERGENCY COMMUNICATIONS	3,232,058	3,513,988	2,607,273	2,910,630	603,358	82.8%
47	FIRE	26,090,469	25,212,422	20,401,133	20,382,952	4,829,470	80.8%
48	PARKS & RECREATION	13,199,649	14,631,593	10,263,985	11,468,891	3,162,702	78.4%
49	PUBLIC WORKS	22,552,493	26,410,056	17,228,056	20,472,178	5,937,878	77.5%
50	GENERAL SRVCS/SUPPORT SERVICES	2,720,499	4,186,239	1,978,326	2,245,699	1,940,540	53.6%
51	INFORMATION TECHNOLOGY	4,370,813	5,455,471	3,700,178	3,818,256	1,637,215	70.0%
52	TOTAL DEPARTMENT	140,053,310	153,940,813	107,579,496	119,515,516	34,425,297	77.6%
EXPEND. - NON-DEPT. & MISC.							
54	COMMUNITY PROMOTION - AGENCIES	81,750	48,000	36,421	23,000	25,000	47.9%
55	RCES NON-PROFIT STABILIZATION	1,104,488	0	0	0	0	0.0%
56	CAPITAL LEASE PAYMENT	6,445,774	6,171,814	5,260,756	5,490,677	681,137	89.0%
57	SOLICITOR & DETENTION	0	977,142	799,978	972,194	4,948	99.5%
58	NON-DEPARTMENTAL & MISC.	54,197	982,333	47,231	4,848	977,485	0.5%
59	OTHER SERVICES AND CHARGES	40,389	0	13,156	45	(45)	0.0%
60	TOTAL NON-DEPARTMENTAL	7,726,598	8,179,289	6,157,542	6,490,764	1,688,525	79.4%
61	TOTAL EXPENDITURES	147,779,908	162,120,102	113,737,038	126,006,280	36,113,822	77.7%
TRANSFERS OUT							
63	TO OTHER FUNDS	23,005,347	8,677,509	2,414,630	4,995,521	3,681,988	57.6%
64	DEVELOPMENT CORPORATIONS	1,189,331	1,291,592	991,110	1,076,327	215,265	83.3%
65	TO DEBT SERVICE	3,616,682	3,541,526	3,013,902	2,951,271	590,255	83.3%
67	TOTAL TRANSFERS OUT	27,811,360	13,510,627	6,419,642	9,023,119	4,487,508	66.8%
68	TOTAL GEN FUND EXPEND & TRF	175,591,268	175,630,729	120,156,680	135,029,399	40,601,330	76.9%
69	TOTAL SURPLUS (DEFICIT)	(12,760,786)	0	(10,858,931)	(18,871,628)		

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 04/30/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU APR 2023	ACTUAL CURRENT YEAR THRU APR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	14,249,168	13,489,068	11,175,696	13,880,065	(390,997)	102.9%
2 INTEREST	220,214	0	118,697	130,670	(130,670)	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	11,294,393	14,010,735	1,306,488	91.5%
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	1,992,344	1,675,074	1,004,926	62.5%
7 HOSPITALITY TAX - ALLOCATIONS	3,130,029	3,805,434	1,582,112	1,906,560	1,898,874	50.1%
8 CITY COUNCIL HTAX ALLOCATIONS	51,235	345,765	51,235	247,513	98,252	71.6%
9 SPECIAL PROJECTS	0	385,000	0	150,896	234,104	39.2%
10 NON-DEPARTMENTAL BANK CHARGE	5,812	0	0	0	0	0.0%
11 TOTAL NON-DEPARTMENTAL	6,003,964	7,216,199	3,625,691	3,980,043	3,236,156	55.2%
12 TOTAL EXPENDITURES	6,003,964	7,216,199	3,625,691	3,980,043	3,236,156	55.2%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,000,000	3,333,333	3,333,333	666,667	83.3%
14 TO DEBT SERVICE	2,534,143	2,533,493	2,111,786	2,111,244	422,249	83.3%
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	5,445,119	5,444,577	1,088,916	67.2%
17 TOTAL HOSP FUND EXP & TRF	12,494,792	15,317,223	9,070,810	9,424,620	4,325,072	61.5%
18 TOTAL SURPLUS (DEFICIT)	1,974,590	0	2,223,583	4,586,115		

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 04/30/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU APR 2023	ACTUAL CURRENT YEAR THRU APR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	7,403,727	8,288,800	6,256,923	6,503,173	1,785,627	78.5%
2	1,632,785	1,916,000	1,409,341	1,537,430	378,570	80.2%
3	0	0	0	0	0	0.0%
4	293,229	137,000	156,204	318,034	(181,034)	232.1%
5	106,215	115,500	86,815	68,250	47,250	59.1%
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	7,909,283	8,440,413	3,027,869	73.6%
TRANSFERS IN						
9	0	0	0	0	0	0%
10	9,449,482	11,468,282	7,909,283	8,440,413	3,027,869	73.6%
EXPENDITURES - DEPARTMENTS						
11	96,409	112,057	74,541	86,177	25,880	76.9%
12	74,676	96,194	57,030	74,106	22,088	77.0%
13	3,138,840	3,491,017	2,535,335	2,982,614	508,403	85.4%
14	1,304,276	1,862,203	1,053,286	1,263,284	598,919	67.8%
15	4,614,201	5,561,471	3,720,192	4,406,181	1,155,290	79.2%
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	4,559,551	5,184,073	3,446,641	60.1%
TRANSFERS OUT						
24	500,000	500,000	416,667	416,667	83,333	83.3%
25	0	1,900,568	0	0	1,900,568	0.0%
26	120,000	120,000	100,000	100,000	20,000	83.3%
27	37,280	37,000	30,833	30,833	6,167	83.3%
28	188,489	175,000	145,833	145,833	29,167	83.3%
29	8,573	0	0	0	0	0.0%
30	37,125	0	0	0	0	0.0%
31	181,643	20,000	16,667	16,667	3,333	83.3%
32	38,246	40,000	31,350	49,858	(9,858)	124.6%
33	9,581	0	0	0	0	0.0%
34	2,069	0	0	0	0	0.0%
35	109,951	45,000	37,500	37,500	7,500	83.3%
36	1,232,957	2,837,568	778,850	797,358	2,040,210	28.10%
37	9,540,756	11,468,282	5,338,401	5,981,431	5,486,851	52.2%
38	(91,274)	0	2,570,882	2,458,982		

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 04/30/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU APR 2023	ACTUAL CURRENT YEAR THRU APR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	12,290	0	12,290	1,891,285	(1,891,285) 0.0%
2	LICENSES AND PERMITS	4,000	0	0	0	0.0%
3	CHARGES FOR SERVICES	176,327,730	194,425,801	145,839,564	154,344,764	40,081,037 79.4%
4	FINES & FORFEITURES	2,238,441	1,000,000	1,840,258	3,603,751	(2,603,751) 360.4%
5	MISCELLANEOUS REVENUE	0	27,994	0	0	27,994 0.0%
6	INTEREST REVENUES	9,355,933	3,775,460	5,429,234	7,361,646	(3,586,186) 195.0%
7	RENTS & SALE OF PROPERTY	382,057	250,000	615,215	231,712	18,288 92.7%
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	153,736,561	167,646,034	35,228,864 82.6%
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	153,736,561	167,646,034	35,228,864 82.6%
EXPENDITURES - DEPARTMENTS						
19	CENTRAL ADMINISTRATION	6,043,569	6,814,318	4,723,610	4,672,438	2,141,880 68.6%
20	FINANCE	1,794,365	2,246,061	1,450,525	1,556,530	689,531 69.3%
21	ECONOMIC & COMM DEV	890,600	1,472,531	577,269	845,973	626,558 57.5%
22	POLICE	997,137	1,473,029	770,430	1,000,680	472,349 67.9%
23	FIRE	531,738	724,950	429,517	420,040	304,910 57.9%
24	PUBLIC WORKS	849,514	2,058,700	745,593	604,479	1,454,221 29.4%
25	GENERAL SERVICES	2,527,470	2,758,081	2,150,898	2,373,699	384,382 86.1%
26	INFORMATION TECHNOLOGY	524,532	779,445	378,387	507,055	272,390 65.1%
27	ENGINEERING-ADMINISTRATION	1,498,193	1,854,698	1,255,452	1,295,219	559,479 69.8%
28	ENGINEERING-GENERAL SERVICES	673,280	690,798	542,893	525,984	164,814 76.1%
29	WATER SYSTEMS IMPROVEMENTS	3,256,946	4,794,089	2,573,015	2,224,964	2,569,125 46.4%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,396,245	5,019,857	2,065,127	2,182,462	2,837,395 43.5%
31	REAL ESTATE WATER	378,514	720,199	308,550	277,868	442,331 38.6%
32	REAL ESTATE WASTE	371,337	583,155	300,608	265,674	317,481 45.6%
33	UTILITIES ADMINISTRATION	861,649	1,243,385	685,168	975,699	267,686 78.5%
34	METER READING	2,602,932	2,923,973	2,018,259	2,081,459	842,514 71.2%
35	WATER DISTRIBUTION & MAINTENANCE	13,906,377	20,928,025	10,010,340	12,895,330	8,032,695 61.6%
36	WASTEWATER MAINTENANCE	11,559,801	16,816,597	7,819,470	10,408,719	6,407,878 61.9%
37	COLUMBIA CANAL WTP	8,514,280	9,445,819	6,374,129	6,699,473	2,746,346 70.9%
38	LAKE MURRAY WTP	8,996,834	10,914,012	6,805,339	7,939,357	2,974,655 72.7%
39	METRO WWTP	16,211,197	23,819,498	12,737,927	13,772,357	10,047,141 57.8%
40	WATER COMPLIANCE	1,095,781	1,200,246	875,608	750,700	449,546 62.5%
41	WASTEWATER COMPLIANCE	1,122,690	1,489,105	835,460	729,630	759,475 49.0%
42	WATER/SEWER IMPROVEMENTS	7,401,512	0	1,842,611	2,925,826	(2,925,826) 0.0%
43	TOTAL DEPARTMENT	96,006,493	120,770,571	68,276,185	77,931,615	42,838,956 64.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
45	DEBT SERVICE	29,895,411	49,524,658	15,533,185	17,558,338	31,966,320 35.5%
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	232,311	23,666	240,533 9.0%
49	EMPLOYEE TRAINING	50,000	50,000	50,000	50,000	0 100.0%
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	(924,303)	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	15,001,704	17,705,999	37,700,048 32.0%
60	TOTAL EXPENDITURES	173,367,316	176,176,618	83,277,889	95,637,614	80,539,004 54.3%
TRANSFERS OUT						
63	TO GENERAL FUND	4,189,680	4,748,280	3,491,400	3,956,900	791,380 83.3%
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	208,333	208,333	41,667 83.3%
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	208,333	208,333	41,667 83.3%
73	TO GEN ADM INFO TECH	951,354	750,000	625,000	625,000	125,000 83.3%
74	TO PURCHASING	1,447,736	1,700,000	1,175,108	1,291,798	408,202 76.0%
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	5,708,175	6,290,365	20,407,915 23.6%
79	TOTAL WATER/SEWER EXP & TRF	182,301,000	202,874,898	88,986,064	101,927,979	100,946,919 50.2%
82	TOTAL SURPLUS (DEFICIT)	14,383,292	0	64,750,497	65,718,055	

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 04/30/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2022/23	BUDGET CURRENT YEAR FY 2023/24	ACTUAL PRIOR YEAR THRU APR 2023	ACTUAL CURRENT YEAR THRU APR 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,344,176	17,323,916	14,582,986	14,685,294	2,638,622	84.8%
2 FINES AND FORFEITURES	800	0	800	0	0	0.0%
3 INTEREST REVENUES	2,829,352	932,846	1,733,887	2,632,587	(1,699,741)	282.2%
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	16,323,952	17,334,148	2,129,619	89.1%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10						
11						
12 TOTAL STORMWATER REV & TRF	20,218,624	19,463,767	16,323,952	17,334,148	2,129,619	89.1%
13						
EXPENDITURES - DEPARTMENTS						
14						
15 STREETS:STORM DRAIN MAINTENANCE	1,366,771	3,668,795	1,097,773	1,850,111	1,818,684	50.4%
16 SOLID WASTE STREET SWEEPING	1,153,923	1,753,616	1,155,138	1,007,777	745,839	57.5%
17 STORM WATER:ENGINEERING	1,994,706	3,818,884	1,346,265	2,072,111	1,746,773	54.3%
18 REAL ESTATE STORM WATER	156,865	180,610	127,933	143,343	37,267	79.4%
19 STORM DRAIN MAINTENANCE	4,435,244	0	0	1,341,157	(1,341,157)	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,107,509	9,421,905	3,727,109	6,414,499	3,007,406	68.1%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22						
23 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%
32						
33 TOTAL EXPENDITURES	12,867,190	11,915,505	4,761,126	7,427,516	4,487,989	62.3%
34						
TRANSFERS OUT						
35						
36 TO GENERAL FUND	560,000	608,174	466,667	506,812	101,362	83.3%
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	100,000	104,167	20,833	83.3%
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	566,667	610,978	6,937,284	8.1%
49						
50 TOTAL STORMWATER EXP & TRF	14,015,026	19,463,767	5,327,793	8,038,494	11,425,273	41.3%
51						
52						
53 TOTAL SURPLUS (DEFICIT)	6,203,598	0	10,996,159	9,295,654		