



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

From: Kristine Githara, Finance Director

Subject: Preliminary FY 2024/2025 Revenue & Expenditures Monthly Report – July 2024

Date: September 16, 2024

We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through July 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 2023/2024	BUDGET CURRENT YEAR FY 2024/2025	ACTUAL PRIOR YEAR THRU July 2023	ACTUAL CURRENT YEAR THRU July 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	59,139,906	70,823,221	(1,930,520)	3,101,920	67,721,301	4.4%
2	LICENSES AND PERMITS	48,260,059	44,310,375	2,479,433	1,038,509	43,271,866	2.3%
3	FROM OTHER AGENCIES	20,051,951	19,692,014	134,809	267,686	19,424,328	1.4%
4	CURRENT SERVICE CHARGES	17,791,870	17,857,212	1,235,869	1,505,501	16,351,711	8.4%
5	FINES & FORFEITURES	336,817	331,500	54,368	71,201	260,299	21.5%
6	INTRAGOVERNMENTAL REVENUES	8,145	0	0	0	0	0.0%
6	SPECIAL EVENTS	125,866	265,000	21,510	15,935	249,065	6.0%
7	MISCELLANEOUS REVENUE	303,431	150,000	57,798	56,416	93,584	37.6%
8	DONATED FUNDS	0	0	0	0	0	0.0%
9	INTEREST ON INVESTMENT	1,789,719	548,307	0	0	548,307	0.0%
10	RENTS & SALE OF PROPERTY	1,662,138	1,120,400	70,894	223,453	896,947	19.9%
11	REIMBURSEMENTS (PEBA)	565,744	0	0	0	0	0.0%
12	UNAPPROPRIATED SURPLUS	0	3,000,000				
12	TOTAL REVENUE	150,035,646	158,098,029	2,124,161	6,280,621	148,817,408	4.0%
TRANSFERS IN							
14	FROM GENERAL FUND-SPECIAL	2,856,262	15,000,000	0	0	(15,000,000)	0.0%
15	FROM ACCOMMODATIONS TAX	25,000	25,000	2,083	2,083	(22,917)	8.3%
16	FROM HOSPITALITY TAX	4,000,000	4,800,000	308,333	400,000	(4,400,000)	8.3%
17	FROM ARPA	2,500,000	2,500,000	0	0	(2,500,000)	0.0%
18	FROM US DEPARTMENT OF TREASURY	0	0	0	0	0	0.0%
18	FROM PARKING FUND	500,000	500,000	41,667	41,667	(458,333)	8.3%
19	FROM WATER & SEWER OPERATING	4,748,280	7,234,706	395,690	602,892	(6,631,814)	8.3%
20	FROM STORM WATER OPERATING	608,174	623,378	50,681	51,948	(571,430)	8.3%
21	FROM OTHER FUNDS	152,115	0	0	0	0	0.0%
22	UN-APPROPRIATED SURPLUS	0	0	0	0	0	0.0%
23	TOTAL TRANSFERS IN	15,389,831	30,683,084	798,455	1,098,590	(29,584,494)	30.5%
24	TOTAL GEN FUND REV & TRF	165,425,477	188,781,113	2,922,615	7,379,211	119,232,914	3.9%
EXPENDITURES - DEPARTMENTS							
25	LEGISLATIVE - MAYOR & CITY COUNCIL	1,078,814	1,001,412	25,448	17,418	983,994	1.7%
27	ADMINISTRATION - CITY MANAGER	1,036,290	841,929	18,934	7,699	834,230	0.9%
28	ADMINISTRATION - GOV'T AFFAIRS	495,787	584,993	2,868	1,217	583,776	0.2%
29	ADMINISTRATION - ACM ADMIN SVCS	283,909	250,408	4,786	2,645	247,763	1.1%
30	ADMINISTRATION - ACM DEVELOPMENT	864,386	577,927	12,043		577,927	0.0%
31	ADMINISTRATION - ACM-CFO	471,647	326,524	5,169	2,555	323,969	0.8%
32	ADMINISTRATION - ACM-OPERATIONS	526,055	530,234	11,050	5,052	525,182	1.0%
33	HUMAN RESOURCES	1,522,555	1,758,465	36,224	14,491	1,743,974	0.8%
34	BUDGET & PROG MGMT OFFICE	669,910	1,235,920	14,075	5,887	1,230,033	0.5%
35	PUBLIC RELATIONS	1,031,640	939,382	24,817	20,684	918,698	2.2%
36	COUNCIL SUPPORT SERVICES	430,884	368,911	6,194	63,993	304,918	17.3%
37	LEGAL	2,321,821	2,440,446	50,003	27,573	2,412,873	1.1%
38	MUNICIPAL COURT	2,754,239	3,184,201	82,736	35,031	3,149,170	1.1%
39	FINANCE	2,075,256	2,467,669	89,174	72,676	2,394,993	2.9%
40	OFFICE OF BUSINESS OPPORTUNITIES	716,666	847,659	21,415	6,812	840,847	0.8%
41	COMMUNITY DEVELOPMENT	681,579	727,657	13,001	6,947	720,710	1.0%
42	HOMELESS SERVICES	911,409	1,150,604	576	24,694	1,125,910	2.1%
43	DEVELOPMENT SERVICES	3,297,542	3,662,494	51,812	146,568	3,515,926	4.0%
44	POLICE	54,426,578	52,561,240	1,249,624	1,144,671	51,416,569	2.2%
45	EMERGENCY OPERATIONS	600,075	659,139	10,927	7,465	651,674	1.1%
46	911 EMERGENCY COMMUNICATIONS	3,621,914	3,535,081	153,170	103,653	3,431,428	2.9%
47	FIRE	26,162,483	26,650,347	738,834	390,232	26,260,115	1.5%
48	PARKS & RECREATION	14,780,557	15,080,726	466,060	260,628	14,820,098	1.7%
49	PUBLIC WORKS	25,611,617	24,519,294	967,370	526,807	23,992,487	2.1%
50	GENERAL SRVCS/SUPPORT SERVICES	3,185,694	4,956,639	(141,078)	83,913	4,872,726	1.7%
51	INFORMATION TECHNOLOGY	4,572,627	5,330,109	356,968	358,620	4,971,489	6.7%
52	TOTAL DEPARTMENT	154,131,934	156,189,410	4,272,200	3,337,931	152,851,479	2.1%
EXPEND. - NON-DEPT. & MISC.							
54	COMMUNITY PROMOTION - AGENCIES	23,000	0	0	0	0	0.0%
56	CAPITAL LEASE PAYMENT	6,728,659	6,592,077	609,063	618,990	5,973,087	9.4%
57	SOLICITOR & DETENTION	1,356,462	1,140,817	(78,313)	0	1,140,817	0.0%
58	NON-DEPARTMENTAL & MISC.	(5,779)	0	0	0	0	0.0%
59	OTHER SERVICES AND CHARGES	25,725	674,386	(1)	479	673,907	0.1%
60	TOTAL NON-DEPARTMENTAL	8,128,067	8,407,280	530,749	619,469	7,787,811	7.4%
61	TOTAL EXPENDITURES	162,260,001	164,596,690	4,802,949	3,957,400	160,639,290	2.4%
TRANSFERS OUT							
63	TO OTHER FUNDS	5,490,340	19,285,120	248,760	1,485,011	17,800,109	7.7%
64	DEVELOPMENT CORPORATIONS	1,291,592	1,291,592	0	128,856	1,162,736	10.0%
65	TO DEBT SERVICE	3,541,525	3,607,711	295,127	0	3,607,711	0.0%
67	TOTAL TRANSFERS OUT	10,323,457	24,184,423	543,887	1,613,867	22,570,556	6.7%
68	TOTAL GEN FUND EXPEND & TRF	172,583,458	188,781,113	5,346,836	5,571,267	183,209,846	3.0%
69	TOTAL SURPLUS (DEFICIT)	(7,157,981)	0	(2,424,221)	1,807,944		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 07/31/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JULY 2023	ACTUAL CURRENT YEAR THRU JULY 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	17,186,148	15,718,458	1,155,759	1,758,447	13,960,011	11.2%
2 INTEREST	388,290	126,979	0	0	126,979	0.0%
3 UNAPPROPRIATED SURPLUS	0	3,129,857	0	0	3,129,857	0.0%
4 TOTAL HOSP FUND REVENUE	17,574,438	18,975,294	1,155,759	1,758,447	17,216,847	9.3%
TRANSFERS IN						
5 FROM OTHER FUNDS	0	0	0	0	0	0.0%
EXPEND. - NON-DEPT & MISC.						
6 CITY COUNCIL LINE ITEM AG.	2,680,000	2,860,000	0	0	2,860,000	0.0%
7 HOSPITALITY TAX - ALLOCATIONS	3,291,281	4,206,493	0	0	4,206,493	0.0%
8 CITY COUNCIL HTAX ALLOCATIONS	315,101	1,520,188	0	0	1,520,188	0.0%
9 SPECIAL PROJECTS	212,511	200,000	0	0	200,000	0.0%
10 NON-DEPARTMENTAL BANK CHARGE	5,589	0	0	0	0	0.0%
11 TOTAL NON-DEPARTMENTAL	6,504,482	8,786,681	0	0	8,786,681	0.0%
12 TOTAL EXPENDITURES	6,504,482	8,786,681	0	0	8,786,681	0.0%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,800,000	308,333	400,000	4,400,000	8.3%
14 TO DEBT SERVICE	2,533,493	2,538,613	211,124	0	2,538,613	0.0%
15 TO CAPITAL PROJECT FUND	0	2,850,000	0	0	2,850,000	0.0%
16 TOTAL TRANSFERS OUT	6,533,493	10,188,613	519,457	400,000	6,938,613	3.9%
17 TOTAL HOSP FUND EXP & TRF	12,494,792	18,975,294	519,457	400,000	15,725,294	2.1%
18 TOTAL SURPLUS (DEFICIT)	5,079,646	0	636,302	1,358,447		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 07/31/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JUL 2023	ACTUAL CURRENT YEAR THRU JUL 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CURRENT SERVICE CHARGES	7,657,362	8,438,300	389,511	488,556	7,949,744	5.8%
2 FINES & FORFEITURES	1,887,825	1,721,900	80,903	122,310	1,599,590	7.1%
3 MISCELLANEOUS REVENUE	896,659	100	0	0	100	0.0%
4 INTEREST ON INVESTMENT	8,250	163,604	8	1	163,603	0.0%
5 RENTS & SALE OF PROPERTY	81,900	113,000	6,825	6,825	106,175	6.0%
6 REIMBURSEMENTS	13,526	0	0	0	0	0.0%
7 UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
8 TOTAL REVENUE	10,545,522	10,436,904	477,247	617,692	9,819,212	5.9%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0%
10 TOTAL PARKING REV & TRF	10,545,522	10,436,904	477,247	617,692	9,819,212	5.9%
EXPENDITURES - DEPARTMENTS						
11 FINANCE	112,497	112,582	3,467	1,105	111,477	1.0%
12 PUBLIC WORKS	97,502	98,615	2,317	1,244	97,371	1.3%
13 PARKING OPERATIONS	3,761,702	4,124,497	110,226	113,684	4,010,813	2.8%
14 PARKING FACILITIES	1,686,844	2,004,599	40,272	29,766	1,974,833	1.5%
15 TOTAL DEPARTMENT	5,658,545	6,340,293	156,282	145,799	6,194,494	2.3%
EXPEND. - NON-DEPART & MISC.						
16 DEBT SERVICE	1,318,212	3,064,371	0	0	3,064,371	0.0%
17 DEPRECIATION	0	0	0	0	0	0.0%
18 ADMINISTRATIVE	0	0	0	0	0	0.0%
19 OTHER SERVICES & CHARGES	12,901	90,240	0	0	90,240	0.0%
20 GASB 45	0	0	0	0	0	0.0%
21 NON DEPARTMENTAL BAD DEBT	(162,507)	0	0	0	0	0.0%
22 TOTAL NON-DEPARTMENTAL	1,168,606	3,159,611	0	0	3,159,611	0.0%
23 TOTAL EXPENDITURES	6,827,151	9,499,904	156,282	145,799	9,354,105	1.5%
TRANSFERS OUT						
24 TO GENERAL FUND	500,000	500,000	41,667	41,667	458,333	8.3%
25 TO PARKING PROJECTS	0	0	0	0	0	0.0%
26 TO RISK MANAGEMENT	120,000	120,000	10,000	10,000	110,000	8.3%
27 TO CENTRAL STORES	37,000	37,000	3,083	3,083	33,917	8.3%
28 TO GENERAL ADMIN INFO TECH	175,000	175,000	14,583	14,583	160,417	8.3%
29 TO WORKER'S COMP	20,000	20,000	1,667	1,667	18,333	8.3%
30 TO PURCHASING	52,479	40,000	3,333	3,333	36,667	8.3%
31 TO TORT	45,000	45,000	3,750	3,750	41,250	8.3%
32 TOTAL TRANSFERS OUT	949,479	937,000	78,083	79,750	857,250	8.51%
33 TOTAL PARKING EXP & TRF	7,776,630	10,436,904	234,365	225,549	10,211,355	2.2%
34 TOTAL SURPLUS (DEFICIT)	2,768,892	0	242,882	392,143		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 07/31/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JUL 2023	ACTUAL CURRENT YEAR THRU JUL 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	INTERGOVERNMENTAL REVENUES	5,906,008	0	0	0	0.0%	
2	LICENSES AND PERMITS	0	0	0	0	0.0%	
3	CHARGES FOR SERVICES	186,327,483	195,748,117	14,387,805	18,016,284	177,731,833	9.2%
4	FINES & FORFEITURES	4,327,704	2,000,000	405,818	400,946	1,599,054	20.0%
5	MISCELLANEOUS REVENUE	0	28,134	0	0	28,134	0.0%
6	INTEREST REVENUES	16,712,895	4,000,000	192,383	114,398	3,885,602	2.9%
7	RENTS & SALE OF PROPERTY	446,532	250,000	5,498	6,348	243,652	2.5%
8	REIMBURSEMENTS	212,876	0	0	0	0	0.0%
9	CONTRIBUTIONS	0	0	0	0	0	0.0%
10	UNAPPROPRIATED SURPLUS	0	0	0	0	0	0.0%
11	TOTAL REVENUE	213,933,498	202,026,251	14,991,504	18,537,976	183,488,275	9.2%
TRANSFERS IN							
12	FROM OTHER FUNDS	0	0	0	0	0	0.0%
13	TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
14							
15							
16	TOTAL WATER/SEWER REV & TRF	213,933,498	202,026,251	14,991,504	18,537,976	183,488,275	9.2%
17							
EXPENDITURES - DEPARTMENTS							
18	CENTRAL ADMINISTRATION	6,080,025	7,185,003	206,980	65,699	7,119,304	0.9%
19	FINANCE	1,889,627	2,299,386	66,455	74,587	2,224,799	3.2%
20	ECONOMIC & COMM DEV	979,983	1,916,850	15,994	19,372	1,897,478	1.0%
21	POLICE	1,429,031	2,292,921	18,359	101,104	2,191,817	4.4%
22	FIRE	530,299	741,295	17,178	4,706	736,589	0.6%
23	PUBLIC WORKS	833,642	1,675,000	32,728	28,385	1,646,615	1.7%
24	GENERAL SERVICES	2,948,981	3,040,790	55,311	121,100	2,919,690	4.0%
25	INFORMATION TECHNOLOGY	609,831	779,445	27,600	13,207	766,238	1.7%
26	ENGINEERING-ADMINISTRATION	1,576,959	1,897,769	39,117	196,054	1,701,715	10.3%
27	ENGINEERING-GENERAL SERVICES	854,151	776,273	19,631	8,647	767,626	1.1%
28	WATER SYSTEMS IMPROVEMENTS	3,347,741	5,027,599	51,289	(68,131)	5,095,730	-1.4%
29	WASTEWATER SYSTEMS IMPROVEMENTS	3,090,217	4,312,725	28,194	17,528	4,295,197	0.4%
30	REAL ESTATE WATER	374,156	704,741	10,949	5,535	699,206	0.8%
31	REAL ESTATE WASTE	351,194	571,775	10,381	4,120	567,655	0.7%
32	UTILITIES ADMINISTRATION	1,324,895	1,184,454	33,378	31,004	1,153,450	2.6%
33	METER READING	2,624,916	2,802,296	62,237	30,886	2,771,410	1.1%
34	WATER DISTRIBUTION & MAINTENANCE	16,362,615	19,960,161	131,964	267,260	19,692,901	1.3%
35	WASTEWATER MAINTENANCE	12,232,936	15,719,313	251,908	91,515	15,627,798	0.6%
36	COLUMBIA CANAL WTP	8,690,373	9,556,755	253,005	461,468	9,095,287	4.8%
37	LAKE MURRAY WTP	10,156,187	11,562,942	200,675	584,092	10,978,850	5.1%
38	METRO WWTP	16,610,444	22,489,594	193,967	285,683	22,203,911	1.3%
39	WATER COMPLIANCE	980,708	1,310,226	20,360	8,487	1,301,739	0.6%
40	WASTEWATER COMPLIANCE	942,367	1,488,267	9,907	11,722	1,476,545	0.8%
41	WATER/SEWER IMPROVEMENTS	6,565,894	0	0	0	0	0.0%
42	TOTAL DEPARTMENT	101,387,172	119,295,580	1,757,567	2,364,030	116,931,550	2.0%
43	EXPENDITURES - NON-DEPARTMENTAL & MISC.						
44	DEBT SERVICE	30,469,549	53,276,462	684,407	15,016,959	38,259,503	28.2%
45	DEPRECIATION	0	0	0	0	0	0.0%
46	TUITION REIMBURSEMENT	2,000	35,000	0	0	35,000	0.0%
47	TECHNOLOGY CONTINGENCY	37,206	200,000	0	0	200,000	0.0%
48	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000	0.0%
49	SPECIAL PROJECTS	18,495	0	0	0	0	0.0%
50	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500	0.0%
51	RESERVE	0	4,463,454	0	0	4,463,454	0.0%
52	ADMINISTRATIVE	(2,104,555)	0	0	0	0	0.0%
53	GASB SUBSCRIPTION LEASES	0	0	0	0	0	0.0%
54	NON-DEPARTMENTAL BAD DEBT	5,650,361	0	0	0	0	0.0%
55	BANK CHARGES	208,131	0	0	0	0	0.0%
56	GASB 45	0	0	0	0	0	0.0%
57	TOTAL NON-DEPARTMENTAL	34,384,687	58,103,416	684,407	15,016,959	43,086,457	25.8%
58							
59							
60	TOTAL EXPENDITURES	135,771,859	177,398,996	2,441,974	17,380,989	160,018,007	9.8%
61							
TRANSFERS OUT							
62	TO GENERAL FUND	4,748,280	7,234,706	395,690	602,892	6,631,814	8.3%
63	TO CAPITAL PROJ FUND	0	0	0	0	0	0.0%
64	TO WATER/SEWER IMPROVEMENTS	0	13,486,549	0	0	13,486,549	0.0%
65	TO RISK MANAGEMENT	0	0	0	0	0	0.0%
66	TO GENERAL TORT	250,000	500,000	20,833	41,667	458,333	8.3%
67	TO PREMIUM & POLICIES	0	130,000	0	10,833	119,167	8.3%
68	TO SEWER TORT	0	0	0	0	0	0.0%
69	TO AUTO TORT	0	560,000	0	46,667	513,333	8.3%
70	TO WORKER'S COMP	0	15,000	0	1,250	13,750	8.3%
71	TO CENTRAL STORES	250,000	260,000	20,833	21,667	238,333	8.3%
72	TO GEN ADM INFO TECH	750,000	750,000	62,500	62,500	687,500	8.3%
73	TO PURCHASING	1,484,171	1,510,000	141,667	125,833	1,384,167	8.3%
74	TO RADIO REPAIR	0	31,000	0	2,583	28,417	8.3%
75	TO EQUIPMENT SERVICES	0	150,000	0	12,500	137,500	8.3%
76	TOTAL TRANSFERS OUT	7,482,451	24,627,255	641,523	928,392	23,698,863	3.8%
77							
78	TOTAL WATER/SEWER EXP & TRF	143,254,310	202,026,251	3,083,497	18,309,381	183,716,870	9.1%
79							
80							
81	TOTAL SURPLUS (DEFICIT)	70,679,188	0	11,908,007	228,595		
82							

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Stormwater Summary - Revenue & Expenditures
 As of 07/31/2024

UNAUDITED

	ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU JUL 2023	ACTUAL CURRENT YEAR THRU JUL 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,603,894	18,389,747	1,382,732	1,555,124	16,834,623	8.5%
2 FINES AND FORFEITURES	0	0	0	0	0	0.0%
3 INTEREST REVENUES	5,766,956	771,335	107,489	106,241	665,094	13.8%
4 RENTS & SALE OF PROPERTY	76,475	0	0	0	0	0.0%
5 INTERGOVERNMENTAL REVENUES	0	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	23,463,592	19,161,082	1,490,221	1,661,365	17,499,717	8.7%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
10 TOTAL STORMWATER REV & TRF	23,463,592	19,161,082	1,490,221	1,661,365	17,499,717	8.7%
EXPENDITURES - DEPARTMENTS						
15 STREETS:STORM DRAIN MAINTENANCE	2,126,116	3,065,327	47,861	30,622	3,034,705	1.0%
16 SOLID WASTE STREET SWEEPING	1,220,239	2,407,606	58,931	44,284	2,363,322	1.8%
17 STORM WATER:ENGINEERING	2,461,099	3,139,663	34,792	54,123	3,085,540	1.7%
18 REAL ESTATE STORM WATER	181,550	175,336	4,073	1,750	173,586	1.0%
19 STORM DRAIN MAINTENANCE	3,362,317	0	0	0	0	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,351,321	8,787,932	145,657	130,779	8,657,153	1.5%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22 DEBT SERVICE	1,543,766	2,490,600	(722,333)	0	2,490,600	0.0%
24 DEPRECIATION	0	0	0	0	0	0.0%
25 RESERVE	0	2,842,172	0	0	2,842,172	0.0%
26 GASB 68	0	0	0	0	0	0.0%
27 ADMINISTRATIVE	(184,873)	0	0	0	0	0.0%
28 BAD DEBT EXPENSE	0	50,000	0	0	50,000	0.0%
29 BANK CHARGES	63,793	0	0	0	0	0.0%
30 GASB 45	0	0	0	0	0	0.0%
31 TOTAL NON-DEPARTMENTAL	1,422,686	5,382,772	(722,333)	0	5,382,772	0.0%
32 TOTAL EXPENDITURES	10,774,007	14,170,704	(576,676)	130,779	14,039,925	0.9%
TRANSFERS OUT						
36 TO GENERAL FUND	608,174	623,378	50,681	51,948	571,430	8.3%
37 TO STREETSCAPING	0	0	0	0	0	0.0%
38 TO STORM WATER IMPROVEMENTS	0	4,065,000	0	0	4,065,000	0.0%
39 TO GENERAL TORT	0	78,000	0	6,500	71,500	8.3%
40 TO PREMIUM & POLICIES	0	11,000	0	917	10,083	8.3%
41 TO AUTO TORT	0	45,000	0	3,750	41,250	8.3%
42 TO WORKER'S COMP	0	10,000	0	833	9,167	8.3%
43 TO CENTRAL STORES	125,000	125,000	10,417	10,417	114,583	8.3%
44 TO GEN ADM INFO TECH	0	20,000	0	1,667	18,333	8.3%
45 TO PURCHASING	0	1,000	0	83	917	8.3%
46 TO RADIO REPAIR	0	2,000	0	167	1,833	8.3%
47 TO EQUIPMENT SERVICES	0	10,000	0	833	9,167	8.3%
48 TOTAL TRANSFERS OUT	733,174	4,990,378	61,098	77,115	4,913,263	1.5%
49 TOTAL STORMWATER EXP & TRF	11,507,181	19,161,082	(515,578)	207,894	18,953,188	1.1%
50 TOTAL SURPLUS (DEFICIT)	11,956,411	0	2,005,799	1,453,471		

* Preliminary, unaudited FY2023/24 balances