



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 – August 2024

Date: October 15, 2024

We are pleased to provide you with preliminary fiscal year 2024/2025 revenue and expenditure reports through August 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.

City of Columbia
 General Fund Summary-Revenue and Expenditures
 As of 08/31/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/2024	BUDGET CURRENT YEAR FY 2024/2025	ACTUAL PRIOR YEAR THRU AUG 2023	ACTUAL CURRENT YEAR THRU AUG 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET	
REVENUE							
1	GENERAL PROPERTY TAX	66,463,953	70,823,221	3,066,313	2,778,943	68,044,278	3.9%
2	LICENSES AND PERMITS	48,220,906	44,310,375	3,630,393	3,469,235	40,841,140	7.8%
3	FROM OTHER AGENCIES	20,319,637	19,692,014	1,133,860	1,119,597	18,572,417	5.7%
4	CURRENT SERVICE CHARGES	17,791,870	17,857,212	2,876,289	3,022,897	14,834,315	16.9%
5	FINES & FORFEITURES	336,817	331,500	69,726	89,770	241,730	27.1%
6	INTRAGOVERNMENTAL REVENUES	8,145	0	0	0	0	0.0%
7	SPECIAL EVENTS	125,866	265,000	36,755	24,736	240,264	9.3%
8	MISCELLANEOUS REVENUE	303,431	150,000	84,123	65,591	84,409	43.7%
9	DONATED FUNDS	0	0	0	0	0	0.0%
10	INTEREST ON INVESTMENT	1,862,979	548,307	0	0	548,307	0.0%
11	RENTS & SALE OF PROPERTY	1,662,138	1,120,400	229,390	341,259	779,141	30.5%
12	REIMBURSEMENTS (PEBA)	565,744	0	0	0	0	0.0%
13	UNAPPROPRIATED SURPLUS	0	4,541,744	0	0	0	0.0%
14	TOTAL REVENUE	157,661,486	159,639,773	11,126,849	10,912,028	144,186,001	6.8%
TRANSFERS IN							
16	FROM GENERAL FUND-SPECIAL	2,856,262	15,000,000	0	0	(15,000,000)	0.0%
17	FROM ACCOMMODATIONS TAX	25,000	25,000	4,167	4,167	(20,833)	16.7%
18	FROM HOSPITALITY TAX	4,000,000	4,800,000	616,667	800,000	(4,000,000)	16.7%
19	FROM ARPA	2,500,000	2,500,000	0	0	(2,500,000)	0.0%
20	FROM PARKING FUND	500,000	500,000	83,333	83,333	(416,667)	16.7%
21	FROM WATER & SEWER OPERATING	4,748,280	7,234,706	791,380	1,205,784	(6,028,922)	16.7%
22	FROM STORM WATER OPERATING	608,174	623,378	101,362	103,896	(519,482)	16.7%
23	FROM OTHER FUNDS	152,115	0	0	0	0	0.0%
24	UN-APPROPRIATED SURPLUS	0	0	0	0	0	0.0%
25	TOTAL TRANSFERS IN	15,389,831	30,683,084	1,596,909	2,197,181	(28,485,903)	7.2%
26	TOTAL GEN FUND REVENUE & TRANSFERS IN	173,051,317	190,322,857	12,723,758	13,109,208	115,700,098	6.9%
EXPENDITURES - DEPARTMENTS							
27	LEGISLATIVE - MAYOR & CITY COUNCIL	1,093,452	1,001,413	96,492	120,366	881,047	12.0%
28	ADMINISTRATION - CITY MANAGER	1,085,606	846,879	72,359	85,921	760,958	10.1%
29	ADMINISTRATION - GOV'T AFFAIRS	495,787	584,993	11,701	14,770	570,223	2.5%
30	ADMINISTRATION - ACM ADMIN SVCS	286,034	270,408	21,772	28,588	241,820	10.6%
31	ADMINISTRATION - ACM DEVELOPMENT	864,386	577,927	50,200	73,077	504,850	12.6%
32	ADMINISTRATION - ACM-CFO	473,502	344,524	23,483	44,950	299,574	13.0%
33	ADMINISTRATION - ACM-OPERATIONS	535,135	703,742	53,808	58,421	645,321	8.3%
34	HUMAN RESOURCES	1,525,955	1,758,465	152,314	191,828	1,566,637	10.9%
35	BUDGET & PROG MGMT OFFICE	672,375	1,553,927	55,605	73,959	1,479,968	4.8%
36	PUBLIC RELATIONS	1,031,640	939,382	119,504	146,462	792,920	15.6%
37	COUNCIL SUPPORT SERVICES	432,603	368,911	25,207	91,040	277,871	24.7%
38	LEGAL	2,325,892	2,459,036	190,219	263,258	2,195,778	10.7%
39	MUNICIPAL COURT	2,756,399	3,184,201	291,120	406,735	2,777,466	12.8%
40	FINANCE	2,082,059	2,604,610	294,565	309,186	2,295,424	11.9%
41	OFFICE OF BUSINESS OPPORTUNITIES	717,073	847,659	68,399	85,939	761,720	10.1%
42	COMMUNITY DEVELOPMENT	686,126	727,657	50,549	78,829	648,828	10.8%
43	HOMELESS SERVICES	911,409	1,150,604	11,021	27,730	1,122,874	2.4%
44	DEVELOPMENT SERVICES	3,300,462	3,800,909	275,884	396,428	3,404,481	10.4%
45	POLICE	54,870,622	52,561,240	4,867,271	6,825,870	45,735,370	13.0%
46	EMERGENCY OPERATIONS	600,075	659,139	48,105	74,670	584,469	11.3%
47	911 EMERGENCY COMMUNICATIONS	3,627,956	3,535,081	394,462	499,808	3,035,273	14.1%
48	FIRE	26,295,732	26,653,019	2,528,924	3,406,087	23,246,932	12.8%
49	PARKS & RECREATION	14,828,821	15,312,643	1,646,919	2,104,898	13,207,745	13.7%
50	PUBLIC WORKS	25,810,340	24,761,174	2,758,968	3,203,443	21,557,731	12.9%
51	GENERAL SRVCS/SUPPORT SERVICES	3,185,694	5,056,039	223,504	432,202	4,623,837	8.5%
52	INFORMATION TECHNOLOGY	4,530,221	5,439,722	1,401,514	1,481,285	3,958,437	27.2%
53	TOTAL EXPENDITURES - DEPARTMENT	155,025,356	157,703,304	15,733,869	20,525,750	137,177,554	13.0%
EXPENDITURES - NON-DEPT. & MISC.							
54	COMMUNITY PROMOTION - AGENCIES	23,000	0	23,000	0	0	0.0%
55	RCES NON-PROFIT STABILIZATION	0	0	0	0	0	0.0%
56	CAPITAL LEASE PAYMENT	6,728,659	6,592,077	1,201,001	1,808,526	4,783,551	27.4%
57	SOLICITOR & DETENTION	1,356,462	1,843,053	63,758	81,765	1,761,288	4.4%
58	NON-DEPARTMENTAL & MISC.	(6,434)	0	0	0	0	0.0%
59	OTHER SERVICES AND CHARGES	25,725	0	(6)	0	0	0.0%
60	TOTAL EXPENDITURES - NON-DEPT & MISC	8,127,412	8,435,130	1,287,753	1,890,291	6,544,839	22.4%
61	TOTAL EXPENDITURES	163,152,768	166,138,434	17,021,622	22,416,041	143,722,393	13.5%
TRANSFERS OUT							
62	TO OTHER FUNDS	8,825,412	19,285,120	490,790	2,982,117	16,303,003	15.5%
63	DEVELOPMENT CORPORATIONS	1,291,592	1,291,592	0	215,265	1,076,327	16.7%
64	TO DEBT SERVICE	3,541,525	3,607,711	590,254	0	3,607,711	0.0%
65	TOTAL TRANSFERS OUT	13,658,529	24,184,423	1,081,044	3,197,382	20,987,041	13.2%
66	TOTAL GEN FUND EXPEND & TRANSFERS OUT	176,811,297	190,322,857	18,102,666	25,613,423	164,709,434	13.5%
67	TOTAL SURPLUS (DEFICIT)	(3,759,980)	0	(5,378,908)	(12,504,215)		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Hospitality Fund Summary - Revenue and Expenditures
 As of 08/31/2024

UNAUDITED

	*ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU AUG 2023	ACTUAL CURRENT YEAR THRU AUG 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 TAXES	16,488,942	15,718,458	3,451,908	2,687,782	13,030,676	17.1%
2 INTEREST	388,290	126,979	0	0	126,979	0.0%
3 UNAPPROPRIATED SURPLUS	0	534,857	0	0	534,857	0.0%
4 TOTAL HOSP FUND REVENUE	16,877,232	16,380,294	3,451,908	2,687,782	13,692,512	16.4%
TRANSFERS IN						
5 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
6 TOTAL HOSPITALITY REV & TRSF IN	16,877,232	16,380,294	3,451,908	2,687,782	13,692,512	16.4%
EXPEND. - NON-DEPT & MISC.						
7 CITY COUNCIL LINE ITEM AG.	2,680,000	2,860,000	63,750	90,000	2,770,000	3.1%
8 HOSPITALITY TAX - ALLOCATIONS	3,291,281	4,211,493	181,916	307,361	3,904,132	7.3%
9 CITY COUNCIL HTAX ALLOCATIONS	315,101	1,520,188	0	70,000	1,450,188	4.6%
10 SPECIAL PROJECTS	212,511	200,000	0	13,289	186,711	6.6%
11 NON-DEPARTMENTAL BANK CHARGES	5,589	0	0	0	0	0.0%
12 TOTAL EXPENDITURES	6,504,482	8,791,681	245,666	480,650	8,311,031	5.5%
TRANSFERS OUT						
13 TO GENERAL FUND	4,000,000	4,800,000	616,667	800,000	4,000,000	16.7%
14 TO DEBT SERVICE	2,533,493	2,538,613	422,249	0	2,538,613	0.0%
15 TO CAPITAL PROJECT FUND	2,600,000	250,000	0	0	250,000	0.0%
16 TOTAL TRANSFERS OUT	9,133,493	7,588,613	1,038,916	800,000	6,788,613	10.5%
17 TOTAL HOSP FUND EXP & TRSF OUT	15,637,975	16,380,294	1,284,582	1,280,650	15,099,644	7.8%
18 TOTAL SURPLUS (DEFICIT)	1,239,257	0	2,167,326	1,407,132		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
 Parking Fund - Revenue and Expenditures
 As of 08/31/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU AUG 2023	ACTUAL CURRENT YEAR THRU AUG 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CURRENT SERVICE CHARGES	7,657,362	8,438,300	1,160,885	1,147,268	7,291,032	13.6%
2 FINES & FORFEITURES	1,887,825	1,721,900	185,407	244,611	1,477,289	14.2%
3 MISCELLANEOUS REVENUE	896,659	100	0	0	100	0.0%
4 INTEREST ON INVESTMENT	8,250	163,604	16	631	162,973	0.4%
5 RENTS & SALE OF PROPERTY	81,900	113,000	13,650	13,650	99,350	12.1%
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	1,359,958	1,406,160	9,030,744	13.5%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0%
10 TOTAL PARKING REV & TRF IN	10,545,522	10,436,904	1,359,958	1,406,160	9,030,744	13.5%
EXPENDITURES - DEPARTMENTS						
11 FINANCE	112,497	112,582	12,611	15,669	96,913	13.9%
12 PUBLIC WORKS	97,502	98,615	8,615	12,888	85,727	13.1%
13 PARKING OPERATIONS	3,761,702	4,124,497	405,934	527,554	3,596,943	12.8%
14 PARKING FACILITIES	1,686,844	2,004,599	307,048	179,444	1,825,155	9.0%
15 TOTAL DEPARTMENT	5,658,545	6,340,293	734,208	735,555	5,604,738	11.6%
EXPEND. - NON-DEPART & MISC.						
16 DEBT SERVICE	1,318,212	3,064,371	113,270	634,686	2,429,685	20.7%
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	113,270	634,686	2,524,925	20.1%
23 TOTAL EXPENDITURES	6,827,151	9,499,904	847,478	1,370,241	8,129,663	14.4%
TRANSFERS OUT						
24 TO GENERAL FUND	500,000	500,000	83,333	83,333	416,667	16.7%
25 TO RISK MANAGEMENT	120,000	120,000	20,000	20,000	100,000	16.7%
26 TO CENTRAL STORES	37,000	37,000	6,167	6,167	30,833	16.7%
27 TO GENERAL ADMIN INFO TECH	175,000	175,000	29,167	29,167	145,833	16.7%
28 TO WORKER'S COMP	20,000	20,000	3,333	3,333	16,667	16.7%
29 TO PURCHASING	52,479	40,000	5,556	2,950	37,050	7.4%
30 TO TORT	45,000	45,000	7,500	7,500	37,500	16.7%
31 TOTAL TRANSFERS OUT	949,479	937,000	155,056	152,450	784,550	16.27%
32 TOTAL PARKING EXP & TRF	7,776,630	10,436,904	1,002,534	1,522,691	8,914,213	14.6%
33 TOTAL SURPLUS (DEFICIT)	2,768,892	0	357,424	(116,531)		

* Preliminary, unaudited FY2023/24 balances

City of Columbia
Water/Sewer Summary - Revenue & Expenditures
As of 08/31/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU AUG 2023	ACTUAL CURRENT YEAR THRU AUG 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1	INTERGOVERNMENTAL REVENUES	5,906,008	0	0	450,523	(450,523) 0.0%
2	LICENSES AND PERMITS	0	0	0	0	0.0%
3	CHARGES FOR SERVICES	186,327,483	195,748,117	33,175,072	36,046,881	159,701,236 18.4%
4	FINES & FORFEITURES	4,327,704	2,000,000	799,987	774,602	1,225,398 38.7%
5	MISCELLANEOUS REVENUE	0	28,134	0	0	28,134 0.0%
6	INTEREST REVENUES	16,778,150	4,000,000	224,956	215,053	3,784,947 5.4%
7	RENTS & SALE OF PROPERTY	446,532	250,000	12,464	16,342	233,658 6.5%
8	REIMBURSEMENTS	212,876	0	0	0	0 0.0%
9	CONTRIBUTIONS	0	0	0	0	0 0.0%
10	UNAPPROPRIATED SURPLUS	0	5,365,310	0	0	5,365,310 0.0%
11	TOTAL REVENUE	213,998,753	207,391,561	34,212,479	37,503,401	169,888,160 18.1%
12	TRANSFERS IN					
13	FROM OTHER FUNDS	0	0	0	0	0 0.0%
14	TOTAL TRANSFERS IN	0	0	0	0	0 0.0%
15						
16	TOTAL WATER/SEWER REV & TRF	213,998,753	207,391,561	34,212,479	37,503,401	169,888,160 18.1%
17						
18	EXPENDITURES - DEPARTMENTS					
19	CENTRAL ADMINISTRATION	6,084,998	7,280,719	807,206	715,118	6,565,601 9.8%
20	FINANCE	1,890,720	2,299,386	264,177	271,439	2,027,947 11.8%
21	ECONOMIC & COMM DEV	1,001,382	1,973,595	132,628	109,372	1,864,223 5.5%
22	POLICE	1,429,031	2,292,921	64,714	168,090	2,124,831 7.3%
23	FIRE	530,299	741,295	57,911	75,147	666,148 10.1%
24	PUBLIC WORKS	833,642	2,043,231	100,948	140,517	1,902,714 6.9%
25	GENERAL SERVICES	2,948,981	3,040,790	179,643	377,766	2,663,024 12.4%
26	INFORMATION TECHNOLOGY	609,831	779,445	80,219	85,389	694,056 11.0%
27	ENGINEERING-ADMINISTRATION	1,576,959	1,897,769	196,661	357,765	1,540,004 18.9%
28	ENGINEERING-GENERAL SERVICES	857,108	776,273	71,870	77,993	698,280 10.0%
29	WATER SYSTEMS IMPROVEMENTS	3,352,761	5,722,578	190,366	338,331	5,384,247 5.9%
30	WASTEWATER SYSTEMS IMPROVEMENTS	3,090,217	5,028,670	195,962	282,976	4,745,694 5.6%
31	REAL ESTATE WATER	376,927	704,741	40,035	54,348	650,393 7.7%
32	REAL ESTATE WASTE	352,343	571,775	38,795	53,071	518,704 9.3%
33	UTILITIES ADMINISTRATION	1,331,093	1,202,192	116,949	191,671	1,010,521 15.9%
34	METER READING	2,625,888	2,802,296	270,833	320,071	2,482,225 11.4%
35	WATER DISTRIBUTION & MAINTENANCE	16,370,267	20,344,206	915,563	1,769,166	18,575,040 8.7%
36	WASTEWATER MAINTENANCE	12,237,165	16,398,858	873,698	1,335,646	15,063,212 8.1%
37	COLUMBIA CANAL WTP	8,692,530	9,556,755	1,038,117	1,394,292	8,162,463 14.6%
38	LAKE MURRAY WTP	10,159,152	11,627,569	1,463,554	2,093,587	9,533,982 18.0%
39	METRO WWTP	16,692,460	24,739,672	1,492,372	1,840,046	22,899,626 7.4%
40	WATER COMPLIANCE	980,708	1,320,834	105,533	101,880	1,218,954 7.7%
41	WASTEWATER COMPLIANCE	945,847	1,488,267	91,417	118,797	1,369,470 8.0%
42	WATER/SEWER IMPROVEMENTS	6,580,894	0	0	(212,196)	212,196 0.0%
43	TOTAL DEPARTMENT	101,551,203	124,633,837	8,789,171	12,060,282	112,573,555 9.7%
44	EXPENDITURES - NON-DEPARTMENTAL & MISC.					
45	DEBT SERVICE	30,469,549	53,276,462	2,473,293	15,016,959	38,259,503 28.2%
46	DEPRECIATION	0	0	0	0	0 0.0%
47	TUITION REIMBURSEMENT	2,000	35,000	0	600	34,400 1.7%
48	TECHNOLOGY CONTINGENCY	37,206	205,025	0	5,025	200,000 2.5%
49	EMPLOYEE TRAINING	50,000	50,000	0	0	50,000 0.0%
50	SPECIAL PROJECTS	18,495	22,028	0	0	22,028 0.0%
51	ECONOMIC DEVELOPMENT SPECIAL PROJECTS	53,500	78,500	0	0	78,500 0.0%
52	RESERVE	0	4,463,454	0	0	4,463,454 0.0%
53	ADMINISTRATIVE	(2,104,555)	0	0	0	0 0.0%
54	GASB SUBSCRIPTION LEASES	0	0	0	0	0 0.0%
55	NON-DEPARTMENTAL BAD DEBT	5,223,952	0	0	0	0 0.0%
56	BANK CHARGES	208,131	0	0	0	0 0.0%
57	GASB 75	3,589,971	0	0	0	0 0.0%
58	GASB 87 / 96	398,440	0	0	0	0 0.0%
59	TOTAL NON-DEPARTMENTAL	37,946,689	58,130,469	2,473,293	15,022,584	43,107,885 25.8%
60						
61	TOTAL EXPENDITURES	139,497,892	182,764,306	11,262,464	27,082,866	155,681,440 14.8%
62						
63	TRANSFERS OUT					
64	TO GENERAL FUND	4,748,280	7,234,706	791,380	1,205,784	6,028,922 16.7%
65	TO CAPITAL PROJ FUND	0	0	0	0	0 0.0%
66	TO WATER/SEWER IMPROVEMENTS	0	13,486,549	0	0	13,486,549 0.0%
67	TO RISK MANAGEMENT	0	0	0	0	0 0.0%
68	TO GENERAL TORT	250,000	500,000	41,667	83,333	416,667 16.7%
69	TO PREMIUM & POLICIES	121,277	130,000	0	21,667	108,333 16.7%
70	TO SEWER TORT	584,753	0	0	0	0 0.0%
71	TO AUTO TORT	397,396	560,000	0	93,333	466,667 16.7%
72	TO WORKER'S COMP	81,436	15,000	0	2,500	12,500 16.7%
73	TO CENTRAL STORES	250,000	260,000	41,667	43,333	216,667 16.7%
74	TO GEN ADM INFO TECH	956,090	750,000	125,000	125,000	625,000 16.7%
75	TO PURCHASING	1,488,257	1,510,000	168,957	223,898	1,286,102 14.8%
76	TO RADIO REPAIR	44,490	31,000	0	5,167	25,833 16.7%
77	TO EQUIPMENT SERVICES	235,438	150,000	0	25,000	125,000 16.7%
78	TOTAL TRANSFERS OUT	9,157,417	24,627,255	1,168,670	1,829,016	22,798,239 7.4%
79						
80	TOTAL WATER/SEWER EXP & TRF	148,655,309	207,391,561	12,431,134	28,911,882	178,479,679 13.9%
81						
82	TOTAL SURPLUS (DEFICIT)	65,343,444	0	21,781,345	8,591,519	

* Preliminary, unaudited FY2023/24 balances

City of Columbia
Stormwater Summary - Revenue & Expenditures
As of 08/31/2024

UNAUDITED

	* ACTUAL PRIOR YEAR FY 2023/24	BUDGET CURRENT YEAR FY 2024/25	ACTUAL PRIOR YEAR THRU AUG 2023	ACTUAL CURRENT YEAR THRU AUG 2024	ACTUAL TO BUDGET VARIANCE	% ANNUAL BUDGET
REVENUE						
1 CHARGES FOR SERVICES	17,499,562	18,389,747	2,974,821	3,132,212	15,257,535	17.0%
2 FINES AND FORFEITURES	0	0	0	2,000	(2,000)	0.0%
3 INTEREST REVENUES	5,766,956	771,335	219,875	215,619	555,716	28.0%
4 RENTS & SALE OF PROPERTY	76,475	0	0	8,500	(8,500)	0.0%
5 INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0.0%
6 UNAPPROPRIATED SURPLUS	0	209,555	0	0	209,555	0.0%
7 REIMBURSEMENTS	16,267	0	0	0	0	0.0%
8 TOTAL REVENUE	23,359,260	19,370,637	3,194,696	3,358,331	16,012,306	17.3%
TRANSFERS IN						
9 TOTAL TRANSFERS IN	0	0	0	0	0	0.0%
11						
12 TOTAL STORMWATER REV & TRF	23,359,260	19,370,637	3,194,696	3,358,331	16,012,306	17.3%
13						
EXPENDITURES - DEPARTMENTS						
14						
15 STREETS:STORM DRAIN MAINTENANCE	2,126,116	3,065,327	152,733	193,434	2,871,893	6.3%
16 SOLID WASTE STREET SWEEPING	1,220,239	2,407,606	157,282	184,803	2,222,803	7.7%
17 STORM WATER:ENGINEERING	2,464,335	3,349,218	153,595	254,772	3,094,446	7.6%
18 REAL ESTATE STORM WATER	182,126	175,336	14,714	23,338	151,998	13.3%
19 STORM DRAIN MAINTENANCE	3,362,317	0	42,793	0	0	0.0%
20 PROPERTY ACQUISITION	0	0	0	0	0	0.0%
21 TOTAL DEPARTMENT	9,355,133	8,997,487	521,117	656,347	8,341,140	7.3%
EXPENDITURES - NON-DEPARTMENTAL & MISC.						
22						
23 DEBT SERVICE	1,543,766	2,490,600	144,467	847,800	1,642,800	34.0%
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 / 75	306,754	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	1,729,440	5,382,772	144,467	847,800	4,534,972	15.8%
32						
33 TOTAL EXPENDITURES	11,084,573	14,380,259	665,584	1,504,147	12,876,112	10.5%
34						
TRANSFERS OUT						
35						
36 TO GENERAL FUND	608,174	623,378	101,362	103,896	519,482	16.7%
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	13,000	65,000	16.7%
40 TO PREMIUM & POLICIES	10,187	11,000	0	1,833	9,167	16.7%
41 TO AUTO TORT	33,380	45,000	0	7,500	37,500	16.7%
42 TO WORKER'S COMP	6,840	10,000	0	1,667	8,333	16.7%
43 TO CENTRAL STORES	125,000	125,000	20,833	20,833	104,167	16.7%
44 TO GEN ADM INFO TECH	17,311	20,000	0	3,333	16,667	16.7%
45 TO PURCHASING	343	1,000	0	167	833	16.7%
46 TO RADIO REPAIR	3,737	2,000	0	333	1,667	16.7%
47 TO EQUIPMENT SERVICES	19,776	10,000	0	1,667	8,333	16.7%
48 TOTAL TRANSFERS OUT	824,749	4,990,378	122,196	154,230	4,836,148	3.1%
49						
50 TOTAL STORMWATER EXP & TRF	11,909,322	19,370,637	787,780	1,658,377	17,712,260	8.6%
51						
52						
53 TOTAL SURPLUS (DEFICIT)	11,449,938	0	2,406,916	1,699,954		

* Preliminary, unaudited FY2023/24 balances