



Overall Summary Section



Description

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide. Thus, the city's budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 52 separate departmental budgets.

The budget document is divided into seven functional groups which include: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation, and Utilities.

This overall summary section is divided into seven distinct sections.

Overall and Expenditure Summaries

The overall summaries provide a look at the revenues, or where the money for the city comes from, and expenditures, or where the money goes. There are summaries by major revenue categories as well as by fund. On the expenditure side, there are summaries by function, fund, expense category and by department.

Sources and Uses

This summary summarizes both the financial sources (or revenues), the financial uses (or expenditures), and shows how the combination impacts cash and other resources. This summary is divided into General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, Enterprise Funds, and Internal Service Funds. Within the functional group budget sections, there are Financial Sources and Uses Summaries for each fund. Those individual statements are combined into the overall sources and uses statement.

Operating Statement Summary

This summary provides the following information by fund: Beginning Fund Balance, Revenues, Expenses, Net Income, and Total Resources Provided by Operations.

CIP Summary

The Capital Improvement Plan (CIP) Summary provides a summary of the capital improvement plan projects that are planned for the next five fiscal years. The individual department capital projects listing has been moved into the department sections within the various functional groups.

Debt Summary

The Debt Summary shows the City's legal debt margin as well as a summary of all of the outstanding debt for the City. The individual debt requirement pages for the outstanding debt are included in the respective department sections within the various functional groups.

Personnel Summary

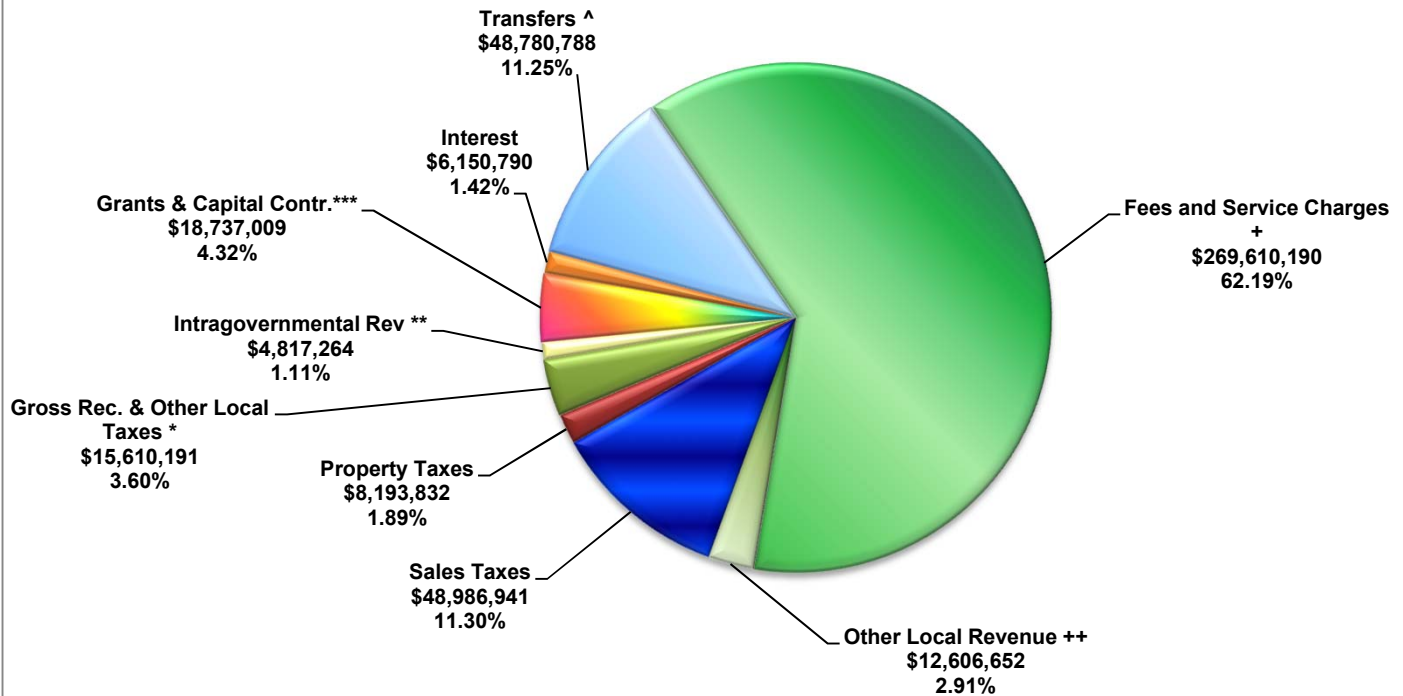
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

The General Fund Summary provides summaries on the revenues by category and expenditure summaries by function and category, a position count by function and department and major General Fund trends.

Overall Revenue Summary (Where the Money Comes From)

FY 2018 Total Revenues By Category



Revenues By Category (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Sales Taxes	\$47,685,809	\$47,488,423	\$48,501,922	\$48,986,941	1.0%	3.2%
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Gross Rec. & Other Local Taxes *	\$14,864,793	\$15,690,406	\$15,355,070	\$15,610,191	1.7%	(0.5%)
Intragovernmental Rev **	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Grants & Capital Contr.***	\$26,060,024	\$22,832,570	\$21,607,808	\$18,737,009	(13.3%)	(17.9%)
Interest	\$7,000,744	\$6,240,542	\$6,339,967	\$6,150,790	(3.0%)	(1.4%)
Transfers ^	\$56,483,367	\$48,686,856	\$48,152,287	\$48,780,788	1.3%	0.2%
Fees and Service Charges +	\$251,968,897	\$261,148,504	\$260,591,863	\$269,610,190	3.5%	3.2%
Other Local Revenue ++	\$15,804,884	\$12,185,263	\$14,886,900	\$12,606,652	(15.3%)	3.5%
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$0	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total	\$451,454,440	\$427,549,610	\$428,742,905	\$433,493,657	1.1%	1.4%

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City

*** Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.

Overall Revenue Summary (Where the Money Comes From)

Highlights / Significant Changes

The city has a wide variety of funding sources to allocate each year. Some of these funding sources are classified as general, which means that they can be allocated to many different departments. General sources are found in the city's General Fund. An example of a general funding source would be general sales taxes which can be allocated to any General Fund operation such as police, fire, health, etc. Other funding sources are classified as dedicated and must be used in either a particular department or in a particular fund. An example of a dedicated source would be parks sales tax which must be used for park related expenses in either Parks and Recreation or Recreation Services. Another example would be the revenues generated by the sewer fund. These funding sources must be collected and used within the sewer fund. Some General Fund departments receive funding from both dedicated and general sources. Readers will note the types and amounts of dedicated and general funding sources used for each department on that department's summary page.

Fees and Service Charges are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2018, this revenue source reflects an increase of \$9.0 million or 3.5% over Estimated FY 2017. Rate increases include Water (4% operating rate increase), Electric (1% operating rate increase), Solid Waste (4% residential rate increase, commercial services and landfill fee increases), Sewer (1% voter approved and 5% operating rate increase to base and volume charges), and Storm Water (25% utility rate increase passed by the voters in April 2015).

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2018, total sales taxes are projected at a 1.0% increase, or \$0.5 million above Estimated FY 2017. In the general fund, sales taxes are projected to increase by \$237,2996 over Estimated FY 2017. FY 2018 property taxes are projected to increase \$135,494 or 1.7% from Estimated FY 2017 with no change in the city's property tax rate of \$0.41 per \$100 assessed valuation. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 1.7% increase while hotel/motel taxes are projected at 3% growth from Estimated FY 2017.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2018 these revenues are projected to decrease \$2.3 million or (15.3%) from Estimated FY 2017. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, donations received, etc. Significant decreases occurred in Electric due to the sale of the Sutter property to an organic dairy facility, the General Fund (Miscellaneous revenues are lower due to a Tracfone settlement).

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$2.5 million or (11.6%) below Estimated FY 2017. This decrease is primarily due to lower funding in airport capital projects (\$4.6 million).

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2018, transfers into funds are projecting an increase of \$0.5 million or 1.1% from Estimated FY 2017. Increases are shown in the Capital Projects Fund for funding of projects from the Capital Improvement Sales Tax (\$4.7 million) and the Airport fund transfers are increasing (\$0.8 million) due to an increase in funding from the Transportation Sales Tax. There is a \$4.3 million decrease into the Transload and Electric Funds due to transferring the Transload facility back to the Electric fund who was the original owner of the facility.

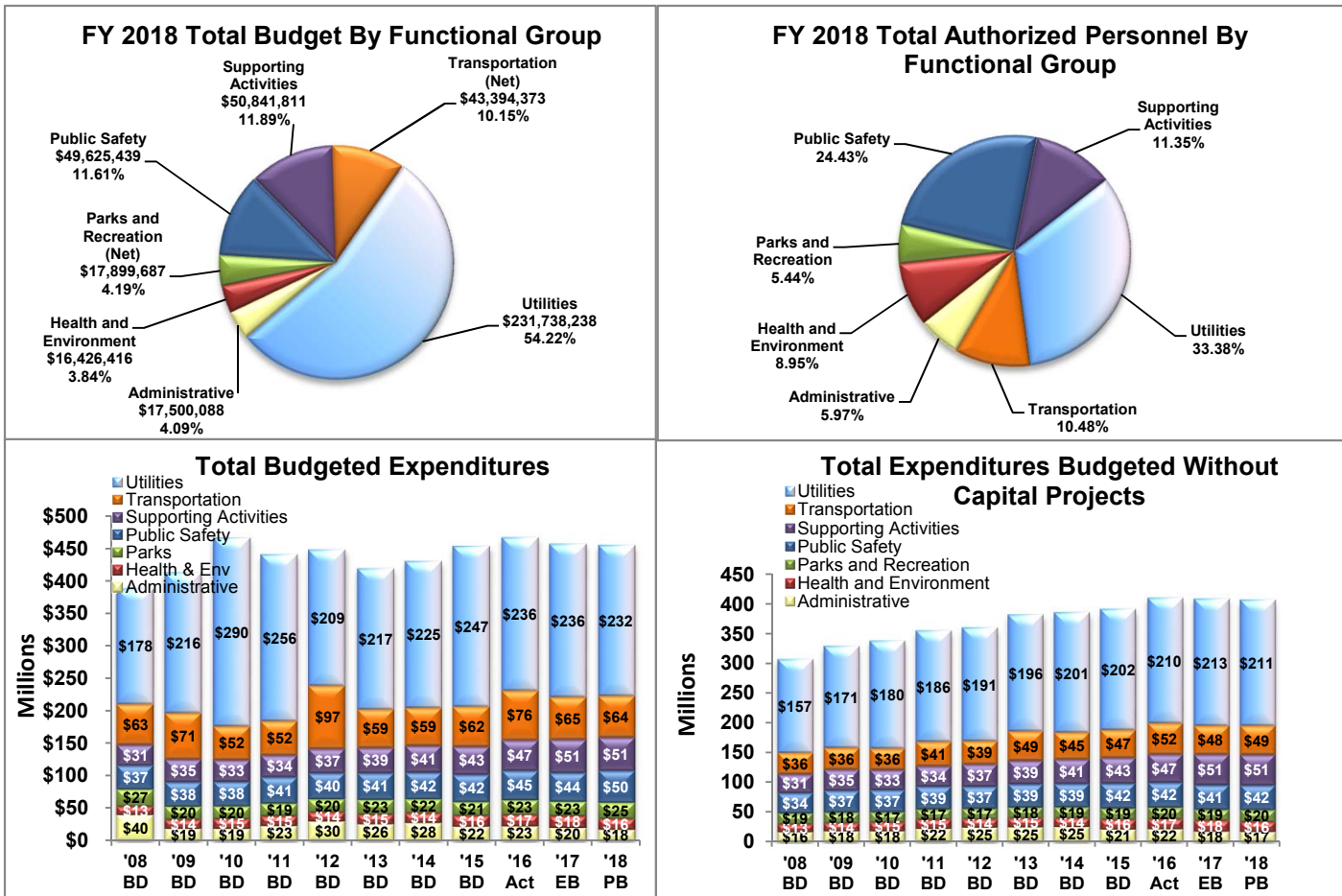
Intragovernmental Revenues are revenues for the General Fund that come from other departments. General and Administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2018, general and administrative fees are up \$68,514 or 1.4%.

Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects.

No general fund appropriated fund balance will be used for FY 2018.

The City's General Fund balance is projected to be 37% of expenses for FY 2018 which is above the city's 20% fund balance policy guideline.

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative	\$50,516,404	\$20,063,226	\$19,521,614	\$17,500,088	(10.4%)	(12.8%)
Health and Environment	\$15,788,176	\$18,034,969	\$17,563,286	\$16,426,416	(6.5%)	(8.9%)
Parks and Recreation (Net)	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%
Public Safety	\$41,798,885	\$44,046,042	\$42,858,496	\$49,625,439	15.8%	12.7%
Supporting Activities	\$42,225,779	\$51,409,068	\$49,130,796	\$50,841,811	3.5%	(1.1%)
Transportation (Net)	\$45,063,916	\$48,025,847	\$47,630,691	\$43,394,373	(8.9%)	(9.6%)
Utilities	\$225,790,926	\$235,940,462	\$228,749,883	\$231,738,238	1.3%	(1.8%)
Total Actual Spending	\$439,766,423	\$434,495,190	\$422,102,000	\$427,426,052	1.3%	(1.6%)
Other Special Rev. Fds*	\$27,823,723	\$22,767,562	\$22,767,562	\$27,804,828	22.1%	22.1%
Total All Funds Exp.	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)

* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

Authorized Personnel

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Administrative	92.81	88.56	88.56	89.31	0.75
Health and Environment	130.50	136.15	134.15	133.90	(0.25)
Parks and Recreation	80.75	80.40	80.40	81.40	1.00
Public Safety	357.00	359.40	363.40	365.40	2.00
Supporting Activities	145.10	167.84	170.84	169.74	(1.10)
Utilities	492.39	491.20	490.70	499.35	8.65
Transportation	155.85	159.85	158.85	156.80	(2.05)
Total	1,454.40	1,483.40	1,486.90	1,495.90	9.00

Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

Transportation includes, Non-Motorized Grant, Streets and Engineering, Transit, Airport, Parking Enforcement and Traffic, Parking, Railroad, Transload, capital projects, one-quarter cent capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund.

- In the general fund, Street, Engineering, Parking Enforcement and Traffic related expenses are projected at \$10,242,952.
- Street maintenance funding will decrease \$351,000 due to one time funds from the County Road Tax Rebate funding not being available in FY 2018.
- Airport budget is decreasing \$1.4 million due to lower capital project funding required.
- Transload budget is decreasing \$2.1 million due to a one time transfer of the transload facility back to the Electric fund that occurred in FY 2017.

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water.

- Water reflects a \$0.6 million increase due to operations and capital costs. There is a 4% operating rate increase for FY 2018.
- Solid Waste reflects a \$1.5 million increase primarily due to higher capital project funding for FY 2018, the addition of (3) permanent positions, numerous reassignments of personnel positions, outside work on city vehicle and large container purchases. There is a 4% rate increase in residential rates as well as, commercial and landfill fees for FY 2018.
- Storm Water reflects a \$953,316 increase primarily due to (2) additional permanent positions and an increase in capital projects. A rate increase of 25%, (third of five) passed by the voters in April, 2015, is included.

Public Safety Departments include Police, Fire, Public Safety Joint Communications, public safety capital projects, and Municipal Court.

- The total public safety departments without PSJC reflect a \$5.9 million increase (13.4% increase) for FY 2018 primarily due to funding for the construction of the North Police Precinct/Municipal Service Center (\$8,021,000).
- The Police budget reflects a \$0.2 million increase. Full year funding (4) grant funded officers received mid-year FY 2017 is included as well as increases in pension and health insurance costs. Three permanent civilian positions and one temporary help position will be added in FY 2018 which will allow four officer positions to go back to duties that require police powers. Civilian positions are generally about one half of the cost of police officer positions.
- The Fire budget reflects a \$0.4 million increase. This increase is primarily due to increased pension costs.
- Public Safety capital projects reflect a \$5.3 million increase due to funding for the construction of the North Police Precinct.
- The Public Safety Joint Communications' (PSJC) budget is \$0 in FY 2018. The County has transitioned into their new facility and no future costs will need to be run through the City's budget.

Supporting Activity Departments include Employee Benefit, Self Insurance, Custodial and Building Maintenance, Fleet Operations, Information Technology, Community Relations and Utility Customer Services.

- Employee Benefit Fund reflects an increase of \$0.6 million due to insurance premiums for dental and stop loss and an increase in medical claims.
- Information Technology (IT) reflects an increase of \$1.1 million due to the consolidation of GIS and IT budgets.
- The Custodial and Building Maintenance Fund decreased \$389,795 or 19.1%. Due to budget constraints in the general fund (which pays over 70% of the costs for this budget), the Custodial and Building Maintenance Fund was required to make cuts which include the deletion of three permanent positions that were vacant. This will cause a decrease in level of custodial and building maintenance services the department is able to offer to their departments.
- The Self Insurance Fund decreased \$511,786 or 7.5% due to rebid of the insurance premiums which resulted in lower insurance premium costs.
- The Community Relations Fund decreased \$99,395 or 3.5%. Due to budget constraints in the general fund (which pays 38% of the costs for this budget), this budget was required to make budget cuts. There is an additional Community Relations Specialist approved for FY 2018, but this position will be focused on Water and Electric and will be paid 100% from those funds.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments are down \$2.5 million.

- City Manager budget reflects a decrease of \$0.5 million due to the one-time payment of appropriated fund balance to the Boys and Girls Club in FY 2017.
- Other General Government capital projects have decreased \$2.3 million due to the one-time purchase of land for the Flat Branch extension downtown on Providence Road, and the Grissum building expansion.

Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2018 budget amount is \$24.9 million for all of the parks related funds, it is more appropriate to look at the net amount of \$17.9 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund. Net Parks and Recreation Departments will increase \$0.9 million primarily due to capital project funding. Total general fund support for parks will remain the same as last year at \$5,044,399.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2018, these departments reflect a \$1.6 million decrease. The Convention and Visitors Bureau expenses are down \$0.9 million due to the one time transfer in FY 2017 of tourism development funds from CVB to help fund the Sports Field House project in Parks and Recreation.

- Health and Human Services is down \$193,695 due to the end of three grants.
- Cultural Affairs is down \$14,068 due to the reallocation of 0.25 FTE to the City Manager's Department to provide clerical support.

Summary of Total Revenues By Fund Type

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
General Government:						
1100 General Fd	\$84,379,973	\$84,770,259	\$83,969,295	\$83,602,143	(0.4%)	(1.4%)
2190 Capital Improvmnt STax Fd	\$8,255,004	\$5,837,364	\$5,961,155	\$6,020,551	1.0%	3.1%
2200 Parks Sales Tax Fd	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889	1.0%	3.1%
2210 Transportation STax Fd	\$11,751,348	\$11,701,452	\$11,948,977	\$12,067,772	1.0%	3.1%
2220 Public Improvement Fd	\$2,824,077	\$2,482,815	\$2,353,364	\$2,363,501	0.4%	(4.8%)
2290 Convention & Tourism Fd	\$2,744,247	\$2,966,182	\$3,532,721	\$3,714,995	5.2%	25.2%
2300 Stadium TDD Fd	\$1,043,876	\$1,051,713	\$1,059,249	\$1,069,787	1.0%	1.7%
2610 Non-Motorized Grant Fd	\$429,602	\$590,032	\$230,648	\$262,146	13.7%	(55.6%)
2320 Mid Mo Sol Waste Mgt Dist Fd	\$132,517	\$150,248	\$151,104	\$161,118	6.6%	7.2%
2660 CDBG	\$1,723,710	\$771,085	\$757,534	\$350,580	(53.7%)	(54.5%)
3xxx Debt Service Fd (combined)	\$30,257,966	\$4,197,663	\$4,197,663	\$4,178,747	(0.5%)	(0.5%)
4400 Capital Projects Fd	\$19,327,735	\$10,722,544	\$10,177,544	\$15,789,368	55.1%	47.3%
2310 Contributions Fd	\$131,218	\$65,124	\$65,124	\$11,930	(81.7%)	(81.7%)
Total Govt. Funds	\$168,841,694	\$131,141,591	\$130,362,872	\$135,610,527	4.03%	3.41%
Enterprise Funds:						
503x Railroad Fd	\$503,272	\$585,827	\$749,223	\$586,735	(21.7%)	0.2%
504x Transload Facility Fd	\$466,891	\$2,376,390	\$2,565,036	\$266,226	(89.6%)	(88.8%)
550x Water Utility Fd	\$29,137,406	\$26,203,451	\$25,833,826	\$27,116,239	5.0%	3.5%
551x Electric Utility Fd	\$132,541,701	\$138,599,852	\$141,140,852	\$138,596,555	(1.8%)	(0.0%)
552x Recreation Services Fd	\$6,758,965	\$7,118,927	\$6,942,420	\$7,502,491	8.1%	5.4%
553x Transit Fd	\$7,770,351	\$8,717,502	\$8,776,246	\$8,605,208	(1.9%)	(1.3%)
554x Airport Fd	\$8,309,514	\$13,362,557	\$13,471,474	\$9,870,829	(26.7%)	(26.1%)
555x Sanitary Sewer Utility Fd	\$26,895,851	\$23,005,415	\$23,348,356	\$25,425,556	8.9%	10.5%
556x Parking Utility Fd	\$4,510,998	\$4,543,704	\$4,736,508	\$4,597,433	(2.9%)	1.2%
557x Solid Waste Utility Fd	\$20,425,401	\$20,926,391	\$21,074,826	\$22,141,531	5.1%	5.8%
558x Storm Water Utility Fd	\$1,735,623	\$1,891,503	\$2,023,958	\$2,656,765	31.3%	40.5%
Total Enterprise Funds	\$239,055,973	\$247,331,519	\$250,662,725	\$247,365,568	(1.32%)	0.01%
Internal Service Funds:						
6590 Employee Benefit Fd	\$15,835,799	\$17,674,682	\$16,878,301	\$19,597,582	16.1%	10.9%
6690 Self Insurance Reserve Fd	\$6,032,589	\$6,406,149	\$6,413,249	\$6,406,149	(0.1%)	0.0%
6710 Custodial / Maintenance Fd	\$1,608,813	\$1,816,422	\$1,959,413	\$1,526,223	(22.1%)	(16.0%)
6720 Fleet Operations Fd	\$8,348,830	\$9,374,298	\$9,499,839	\$9,444,493	(0.6%)	0.7%
6730 GIS Fd	\$580,719	\$1,173,170	\$1,173,370	\$0	(100.0%)	(100.0%)
6740 Information Technology Fd	\$6,256,678	\$6,728,592	\$6,728,592	\$7,964,421	18.4%	18.4%
6750 Community Relations Fd	\$1,811,568	\$2,595,866	\$2,597,215	\$2,544,584	(2.0%)	(2.0%)
6760 Utility Customer Services Fd	\$3,081,777	\$3,307,321	\$2,467,329	\$3,034,110	23.0%	(8.3%)
Total Internal Service Fds	\$43,556,773	\$49,076,500	\$47,717,308	\$50,517,562	5.87%	2.94%
Total City Revenues	\$451,454,440	\$427,549,610	\$428,742,905	\$433,493,657	1.11%	1.39%

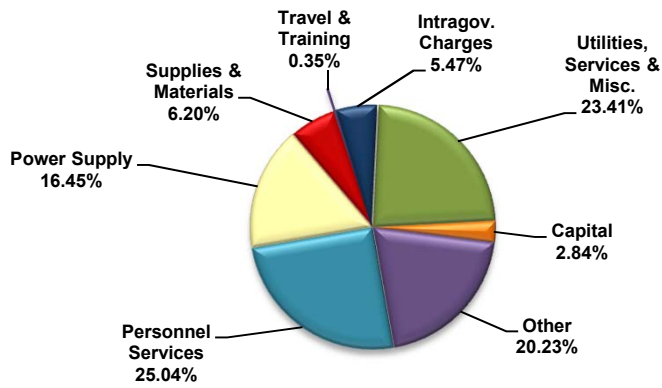
Summary of Total Expenditures By Fund Type

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
General Government:						
1100 General Fd	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)
2190 Capital Improvmt STax Fd	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	136.6%	136.6%
2200 Parks Sales Tax Fd	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%
2210 Transportation STax Fd	\$12,058,915	\$10,735,953	\$10,735,953	\$11,395,273	6.1%	6.1%
2220 Public Improvement Fd	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(83.0%)	(83.0%)
2290 Convention & Tourism Fd	\$2,104,491	\$3,901,812	\$3,784,107	\$2,952,767	(22.0%)	(24.3%)
2300 Stadium TDD Fd	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
2610 Non-Motorized Grant Fd	\$306,041	\$590,032	\$225,736	\$262,146	16.1%	(55.6%)
2320 Mid Mo Sol Waste Mgt Dist Fd	\$128,233	\$150,248	\$148,211	\$161,118	8.7%	7.2%
2660 CDBG	\$1,408,499	\$771,085	\$757,534	\$350,580	(53.7%)	(54.5%)
3xxx Debt Service Fd (combined)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
4400 Capital Projects Fd	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
2310 Contributions Fd	\$116,737	\$59,305	\$59,305	\$11,930	(79.9%)	(79.9%)
Total Governmental Funds	\$169,938,010	\$130,487,661	\$127,802,839	\$136,467,601	6.78%	4.58%
Enterprise Funds:*						
503x Railroad Fd	\$1,123,929	\$1,103,360	\$1,065,983	\$971,443	(8.9%)	(12.0%)
504x Transload Facility Fd	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(92.3%)	(92.5%)
550x Water Utility Fd	\$30,136,954	\$28,526,715	\$27,517,275	\$29,152,607	5.9%	2.2%
551x Electric Utility Fd	\$141,956,432	\$149,748,999	\$145,146,986	\$144,450,842	(0.5%)	(3.5%)
552x Recreation Services Fd	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%
553x Transit Fd	\$8,284,317	\$8,578,971	\$8,812,987	\$9,357,710	6.2%	9.1%
554x Airport Fd	\$8,412,145	\$14,551,738	\$14,378,287	\$13,184,951	(8.3%)	(9.4%)
555x Sanitary Sewer Utility Fd	\$26,252,092	\$33,133,962	\$32,623,190	\$31,126,327	(4.6%)	(6.1%)
556x Parking Utility Fd	\$3,717,429	\$5,333,179	\$5,387,630	\$4,674,070	(13.2%)	(12.4%)
557x Solid Waste Utility Fd	\$25,271,111	\$22,024,177	\$21,009,983	\$23,537,667	12.0%	6.9%
558x Storm Water Utility Fd	\$2,046,104	\$2,356,361	\$2,304,238	\$3,309,677	43.6%	40.5%
Total Enterprise Funds	\$255,426,357	\$275,366,023	\$267,935,927	\$267,921,468	(0.01%)	(2.70%)
Internal Service Funds:*						
6590 Employee Benefit Fd	\$16,989,018	\$18,403,725	\$18,145,616	\$19,007,881	4.8%	3.3%
6690 Self Insurance Reserve Fd	\$4,216,427	\$6,863,266	\$6,199,995	\$6,351,480	2.4%	(7.5%)
6710 Custodial / Maintenance Fd	\$1,569,585	\$2,043,060	\$1,816,373	\$1,653,265	(9.0%)	(19.1%)
6720 Fleet Operations Fd	\$8,165,164	\$9,385,650	\$9,135,105	\$9,358,910	2.4%	(0.3%)
6730 GIS Fd	\$754,839	\$1,185,682	\$1,161,802	\$0	(100.0%)	(100.0%)
6740 Information Technology Fd	\$5,787,797	\$7,339,556	\$7,103,302	\$8,476,902	19.3%	15.5%
6750 Community Relations Fd	\$1,831,047	\$2,889,980	\$2,727,882	\$2,789,585	2.3%	(3.5%)
6760 Utility Customer Services Fd	\$2,911,902	\$3,298,149	\$2,840,721	\$3,203,788	12.8%	(2.9%)
Total Internal Service Funds	\$42,225,779	\$51,409,068	\$49,130,796	\$50,841,811	3.48%	(1.10%)
Total City Expenses	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.33%	(0.44%)

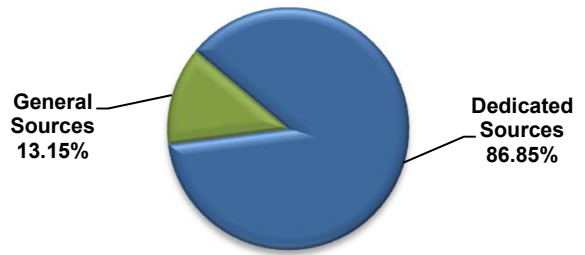
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.
Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2018 Total Expenditures By Category

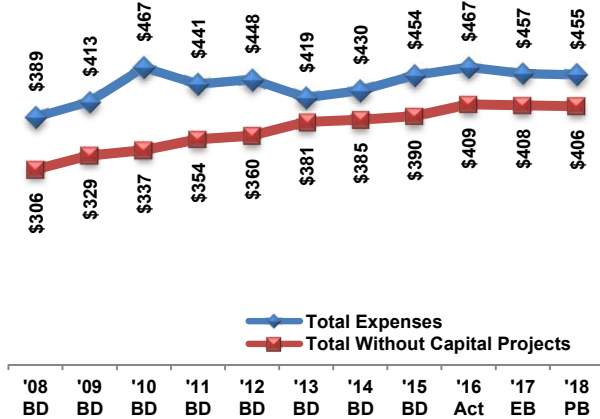


FY 2018 Totals By Funding Source

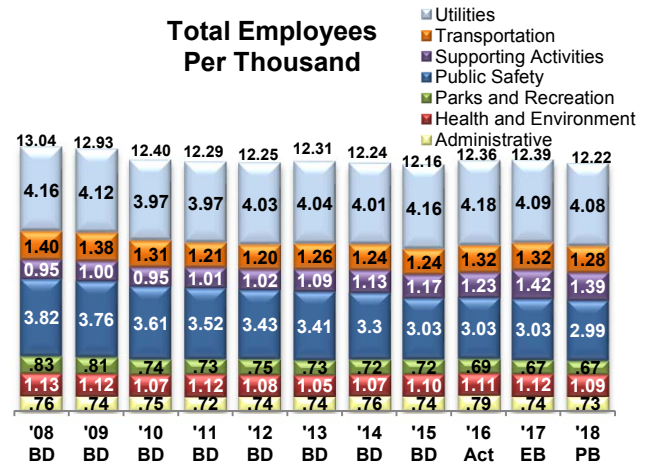


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$109,495,671	\$111,715,454	\$108,096,835	\$114,006,697	5.5%	2.1%
Power Supply	\$69,188,822	\$74,658,000	\$72,500,000	\$74,888,000	3.3%	0.3%
Supplies & Materials	\$25,715,464	\$28,760,694	\$28,117,100	\$28,211,301	0.3%	(1.9%)
Travel & Training	\$1,087,794	\$1,470,971	\$1,361,355	\$1,603,216	17.8%	9.0%
Intragov. Charges	\$21,540,302	\$24,322,102	\$24,301,189	\$24,915,228	2.5%	2.4%
Utilities, Services & Misc.	\$93,108,482	\$112,345,699	\$107,020,912	\$106,568,803	(0.4%)	(5.1%)
Capital	\$21,311,270	\$11,837,823	\$11,348,946	\$12,926,325	13.9%	9.2%
Other	\$126,142,341	\$92,152,009	\$92,123,225	\$92,111,310	(0.0%)	(0.0%)
Total	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)
Operating Expenses	\$280,001,629	\$308,197,808	\$296,321,393	\$306,300,934	3.4%	(0.6%)
Non-Operating Expenses	\$77,490,146	\$75,196,386	\$75,196,386	\$75,430,525	0.3%	0.3%
Debt Service	\$47,964,581	\$16,604,623	\$16,575,839	\$16,680,785	0.6%	0.5%
Capital Additions	\$8,540,934	\$7,712,219	\$7,223,342	\$7,786,325	7.8%	1.0%
Tl. Excluding Cap Impr. Plan	\$413,997,290	\$407,711,036	\$395,316,960	\$406,198,569	2.8%	(0.4%)
Capital Projects	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)
Total Expenses	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)

Funding Sources

Dedicated Sources	\$412,387,797	\$397,694,277	\$386,948,113	\$395,368,553	2.2%	(0.6%)
General Sources	\$55,202,349	\$59,568,475	\$57,921,449	\$59,862,327	3.4%	0.5%
Total Funding Sources	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)

Overall Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: Increase of \$2.3 million or 2.1% from the FY 2017 adjusted budget. This includes a net addition of 9.00 permanent positions. The General Fund will increase by a net of 2.45 FTE and a net of 6.55 FTE positions are being added to other funds. This budget includes a health insurance increase of 7% to gross premiums with cost sharing between City and employees is included in FY 2018.

Power Supply reflects \$0.2 million or a 0.3% increase from FY 2017 adjusted budget due to a slight increase in transmission costs.

Supplies and Materials: reflects a \$0.5 million or 1.9% decrease from the FY 2017 adjusted budget primarily due to a reduction in fuel and parts budgets. Due to the positive financial health of the Fleet Operations Fund, the parts mark-up charged to departments to recover overhead costs has been reduced from 26% to 25%.

Travel and Training: reflects an increase of \$132,245 or 9% from FY 2017 primarily due to training program for municipal power plant operators in Electric department.

Intragovernmental Charges: reflects an increase of \$0.6 million or 2.4% from FY 2017 adjusted budget. The Water and Electric Funds have the largest increase due to dedicated services required from the IT and Community Relations departments.

Utilities, Services & Miscellaneous: reflects a decrease of \$5.8 million or 5.1% over the FY 2017 adjusted budget, primarily due to lower capital project funding in Electric, Sewer, and Airport.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan. FY 2018 reflects an increase of \$1.1 million or 9.2% from the FY 2017 adjusted budget which is primarily due to capital project funding and supplemental replacements in Electric and Water. There are no fleet replacements budgeted in the General Fund due to budget constraints. Departments will utilize existing funds in FY 2017 and their allocation of FY 2016 general fund savings to replace fleet items scheduled for replacement.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2018 shows an decrease of \$40,699 from the FY 2017 adjusted budget.

Operating Expenses: include the daily costs of operating our city. These costs include personnel, purchased power costs, supplies, training, intragovernmental charges (charges between departments for services such as custodial, computers, and fleet), utilities, and contractual services. For FY 2018, the operating expenses show a decrease of \$1.9 million from FY 2017 adjusted budget. There are lower fuel costs budgeted and the markup charged on parts has been reduced from 26% to 25%. In the Electric budget costs are lower due to a one-time repair of the four units at the CEC was completed in FY 2017.

Capital Projects are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects have decreased by \$519,405 from the FY 2017 adjusted budget. Higher capital project costs are budgeted in Transit, Storm Water, Solid Waste, Parks and Recreation and Public Safety. Lower capital project costs are budgeted primarily in Parking, Airport, Electric and Sewer.

Dedicated Sources are revenues that are either generated by the services provided by a department or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. The graph on the left illustrates that 87% of the city's revenues fall within this category.

Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative:						
City Council (GF)	\$194,190	\$254,186	\$241,369	\$272,190	12.8%	7.1%
City Clerk (GF)	\$594,364	\$427,249	\$402,933	\$430,559	6.9%	0.8%
City Manager (GF)	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,070	(23.2%)	(24.2%)
Finance Department (GF)	\$4,256,087	\$4,430,530	\$4,223,647	\$4,541,882	7.5%	2.5%
Human Resources (GF)	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,766	(2.8%)	(5.6%)
Law Department (GF)	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,159	5.5%	(2.8%)
City General (GF)	\$2,554,788	\$2,764,693	\$2,715,908	\$2,955,387	8.8%	6.9%
Public Works Administration (GF)	\$278,677	\$240,530	\$208,245	\$222,343	6.8%	(7.6%)
Other Gen. Govt. Cap. Prjcts (CIP)	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Debt Service Fds (DSF)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Total Administrative	\$50,516,404	\$20,063,226	\$19,521,614	\$17,500,088	(10.4%)	(12.8%)
Health & Environment:						
Public Health & Human Svcs (GF)	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,503	(0.3%)	(2.5%)
Community Development (GF)	\$3,883,348	\$4,180,011	\$4,056,686	\$4,215,652	3.9%	0.9%
Economic Development (GF)	\$570,355	\$494,335	\$484,748	\$502,322	3.6%	1.6%
Cultural Affairs (GF)	\$521,181	\$539,616	\$517,129	\$525,548	1.6%	(2.6%)
Convention & Tourism Fd (SRF)	\$2,104,491	\$3,901,812	\$3,784,107	\$2,952,767	(22.0%)	(24.3%)
Office of Sustainability (GF)	\$0	\$427,607	\$411,481	\$400,114	(2.8%)	(6.4%)
CDBG Fd (SRF)	\$1,408,499	\$771,085	\$757,534	\$350,580	(53.7%)	(54.5%)
Contributions Fd (TF)	\$116,737	\$59,305	\$59,305	\$11,930	(79.9%)	(79.9%)
Total Health and Environment	\$15,788,176	\$18,034,969	\$17,563,286	\$16,426,416	(6.5%)	(8.9%)
Parks & Recreation:						
General Fund Operations (GF)	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Recreation Services Fd (EF)	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%
Parks Capital Projects (CIP)	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Net Parks and Recreation *	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%
Parks Sales Tax Fd (SRF)	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%
Total Parks and Recreation	\$24,578,330	\$22,543,459	\$22,215,117	\$24,882,343	12.0%	10.4%
Public Safety:						
Police Department (GF)	\$21,296,594	\$22,525,066	\$21,733,806	\$22,730,096	4.6%	0.9%
Fire Department (GF)	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,740	4.7%	2.4%
Public Safety Capital Projects (CIP)	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Municipal Court (GF)	\$905,282	\$963,219	\$942,016	\$912,603	(3.1%)	(5.3%)
Total Before PSJC	\$41,154,325	\$43,759,863	\$42,572,317	\$49,625,439	16.6%	13.4%
Pub. Safety Joint Comm (GF)	\$644,560	\$286,179	\$286,179	\$0	(100.0%)	(100.0%)
Total Public Safety	\$41,798,885	\$44,046,042	\$42,858,496	\$49,625,439	15.8%	12.7%
Supporting Activities:						
Employee Benefit Fd (ISF)	\$16,989,018	\$18,403,725	\$18,145,616	\$19,007,881	4.8%	3.3%
Self Insurance Reserve Fd (ISF)	\$4,216,427	\$6,863,266	\$6,199,995	\$6,351,480	2.4%	(7.5%)
Custodial & Bldg Maint. Fd (ISF)	\$1,569,585	\$2,043,060	\$1,816,373	\$1,653,265	(9.0%)	(19.1%)
Fleet Operations Fd (ISF)	\$8,165,164	\$9,385,650	\$9,135,105	\$9,358,910	2.4%	(0.3%)
GIS Fd (ISF)	\$754,839	\$1,185,682	\$1,161,802	\$0	(100.0%)	(100.0%)
Information Technology Fd (ISF)	\$5,787,797	\$7,339,556	\$7,103,302	\$8,476,902	19.3%	15.5%
Community Relations Fd (ISF)	\$1,831,047	\$2,889,980	\$2,727,882	\$2,789,585	2.3%	(3.5%)
Utility Customer Services Fd (ISF)	\$2,911,902	\$3,298,149	\$2,840,721	\$3,203,788	12.8%	(2.9%)
Total Supporting Activities	\$42,225,779	\$51,409,068	\$49,130,796	\$50,841,811	3.5%	(1.1%)

* Since Parks and Recreation, Recreation Services, and Capital Projects include transfers from the Parks Sales Tax Fund, the actual funding for Parks and Recreation is reflected in the Net Parks and Recreation line.

Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Transportation:						
Non-Motorized Grant (SRF)	\$306,041	\$590,032	\$225,736	\$262,146	16.1%	(55.6%)
Streets and Engineering (GF)	\$8,442,739	\$9,470,169	\$9,441,499	\$8,980,277	(4.9%)	(5.2%)
Streets & Sidewalks Cap Proj (CIP)	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(4.2%)	(4.2%)
Parking Enforcement and Traffic (GF)	\$1,237,658	\$1,366,136	\$1,323,845	\$1,262,675	(4.6%)	(7.6%)
Transit Fd (EF)	\$8,284,317	\$8,578,971	\$8,812,987	\$9,357,710	6.2%	9.1%
Regional Airport Fd (EF)	\$8,412,145	\$14,551,738	\$14,378,287	\$13,184,951	(8.3%)	(9.4%)
Parking Facilities Fd (EF)	\$3,717,429	\$5,333,179	\$5,387,630	\$4,674,070	(13.2%)	(12.4%)
Railroad Utility Fd (EF)	\$1,123,929	\$1,103,360	\$1,065,983	\$971,443	(8.9%)	(12.0%)
Transload Facility (EF)	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(92.3%)	(92.5%)
Net Transportation Funding **	\$45,063,916	\$48,025,847	\$47,630,691	\$43,394,373	(8.9%)	(9.6%)
Capital Improvement STax Fd (SRF)	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	136.6%	136.6%
Transportation STax Fd (SRF)	\$12,058,915	\$10,735,953	\$10,735,953	\$11,395,273	6.1%	6.1%
Public Improvement Fd (SRF)	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(83.0%)	(83.0%)
Stadium TDD Fund (SRF)	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total Transportation	\$66,891,646	\$65,225,526	\$64,830,370	\$64,216,545	(0.9%)	(1.5%)
Utilities:						
Water Utility Fd (EF)	\$30,136,954	\$28,526,715	\$27,517,275	\$29,152,607	5.9%	2.2%
Electric Utility Fd (EF)	\$141,956,432	\$149,748,999	\$145,146,986	\$144,450,842	(0.5%)	(3.5%)
Sanitary Sewer Utility Fd (EF)	\$26,252,092	\$33,133,962	\$32,623,190	\$31,126,327	(4.6%)	(6.1%)
Solid Waste Utility Fd (EF)	\$25,271,111	\$22,024,177	\$21,009,983	\$23,537,667	12.0%	6.9%
Mid MO Solid Waste Mgt Dist (SRF)	\$128,233	\$150,248	\$148,211	\$161,118	8.7%	7.2%
Storm Water Utility Fd (EF)	\$2,046,104	\$2,356,361	\$2,304,238	\$3,309,677	43.6%	40.5%
Total Utilities	\$225,790,926	\$235,940,462	\$228,749,883	\$231,738,238	1.3%	(1.8%)
OVERALL TOTAL	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)
Total By Fund Type:						
General Fund (GF)	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)
Special Revenue Funds (SRF)	\$31,770,987	\$28,180,739	\$27,683,150	\$31,531,439	13.9%	11.9%
Debt Service Fund (DSF)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Trust Funds (TF)	\$116,737	\$59,305	\$59,305	\$11,930	(79.9%)	(79.9%)
Capital Projects Fund (CIP)	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
Total Governmental Funds	\$169,938,010	\$130,487,661	\$127,802,839	\$136,467,601	6.8%	4.6%
Total Enterprise Funds (EF)	\$255,426,357	\$275,366,023	\$267,935,927	\$267,921,468	(0.0%)	(2.7%)
Total Internal Services Fds (ISF)	\$42,225,779	\$51,409,068	\$49,130,796	\$50,841,811	3.5%	(1.1%)
Total All Funds	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)

(GF) - General Fund
 (ISF) - Internal Service Funds
 (SRF) - Special Revenue Funds
 (EF) - Enterprise Funds

(TF) - Trust Funds
 (CIP) - Capital Improvement Plan
 (DSF) - Debt Service Funds

** Since the 1/4 cent capital improvement sales tax, transportation sales tax, public improvement fund, and the Stadium TDD funds transfer funds into the other various departments in the transportation section, the actual funding for the Transportation section is reflected in the Net Transportation Funding line.

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative:						
City Council (GF)						
Operating Expenses	\$194,190	\$254,186	\$241,369	\$272,190	12.8%	7.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$194,190	\$254,186	\$241,369	\$272,190	12.8%	7.1%
City Clerk (GF)						
Operating Expenses	\$594,364	\$427,249	\$402,933	\$430,559	6.9%	0.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$594,364	\$427,249	\$402,933	\$430,559	6.9%	0.8%
City Manager (GF)						
Operating Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,070	(23.2%)	(24.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,070	(23.2%)	(24.2%)
Finance Department (GF)						
Operating Expenses	\$4,212,925	\$4,424,039	\$4,217,156	\$4,541,882	7.7%	2.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,256,087	\$4,430,530	\$4,223,647	\$4,541,882	7.5%	2.5%
Human Resources (GF)						
Operating Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,766	(2.8%)	(5.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,766	(2.8%)	(5.6%)
Law Department (GF)						
Operating Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,159	5.5%	(2.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,159	5.5%	(2.8%)
City General (GF)						
Operating Expenses	\$272,656	\$888,576	\$839,791	\$1,090,625	29.9%	22.7%
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(0.6%)	(0.6%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,554,788	\$2,764,693	\$2,715,908	\$2,955,387	8.8%	6.9%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$278,677	\$240,530	\$208,245	\$222,343	6.8%	(7.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$278,677	\$240,530	\$208,245	\$222,343	6.8%	(7.6%)
Other Gen. Govt. Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Total Expenses	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Total Administrative						
Operating Expenses	\$9,895,446	\$11,333,228	\$10,791,616	\$11,071,594	2.6%	(2.3%)
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(0.6%)	(0.6%)
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(100.0%)	(100.0%)
Capital Projects	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Total Expenses	\$50,516,404	\$20,063,226	\$19,521,614	\$17,500,088	(10.4%)	(12.8%)
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$7,154,798	\$7,661,198	\$7,492,296	\$7,467,503	(0.3%)	(2.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$28,767	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,503	(0.3%)	(2.5%)
Community Development (GF)						
Operating Expenses	\$3,824,512	\$4,180,011	\$4,056,686	\$4,215,652	3.9%	0.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$58,836	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,883,348	\$4,180,011	\$4,056,686	\$4,215,652	3.9%	0.9%
Economic Development (GF)						
Operating Expenses	\$570,355	\$494,335	\$484,748	\$502,322	3.6%	1.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$570,355	\$494,335	\$484,748	\$502,322	3.6%	1.6%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$521,181	\$539,616	\$517,129	\$525,548	1.6%	(2.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$521,181	\$539,616	\$517,129	\$525,548	1.6%	(2.6%)
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,820,875	\$2,688,492	\$2,570,787	\$2,567,491	(0.1%)	(4.5%)
Non-Operating Expenses	\$283,616	\$1,213,320	\$1,213,320	\$385,276	(68.2%)	(68.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,104,491	\$3,901,812	\$3,784,107	\$2,952,767	(22.0%)	(24.3%)
Office of Sustainability (GF)						
Operating Expenses	\$0	\$427,607	\$411,481	\$400,114	(2.8%)	(6.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$427,607	\$411,481	\$400,114	(2.8%)	(6.4%)
CDBG Fund (SRF)						
Operating Expenses	\$1,116,776	\$722,777	\$709,226	\$302,272	(57.4%)	(58.2%)
Non-Operating Expenses	\$291,723	\$48,308	\$48,308	\$48,308	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,408,499	\$771,085	\$757,534	\$350,580	(53.7%)	(54.5%)
Contributions Fund (TF)						
Operating Expenses	\$20,960	\$25,571	\$25,571	\$11,930	(53.3%)	(53.3%)
Non-Operating Expenses	\$95,777	\$33,734	\$33,734	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$116,737	\$59,305	\$59,305	\$11,930	(79.9%)	(79.9%)
Total Health and Environment						
Operating Expenses	\$15,029,457	\$16,739,607	\$16,267,924	\$15,992,832	(1.7%)	(4.5%)
Non-Operating Expenses	\$671,116	\$1,295,362	\$1,295,362	\$433,584	(66.5%)	(66.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$87,603	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$15,788,176	\$18,034,969	\$17,563,286	\$16,426,416	(6.5%)	(8.9%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$5,557,024	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$172,904	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Recreation Services Fund (EF)						
Operating Expenses	\$6,560,594	\$6,721,085	\$6,439,430	\$6,599,780	2.5%	(1.8%)
Non-Operating Expenses	\$782,720	\$684,950	\$684,950	\$684,950	0.0%	0.0%
Debt Service	\$2,622	\$928	\$928	\$0	(100.0%)	(100.0%)
Capital Additions	\$97,465	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Capital Projects	\$438,131	\$148,029	\$148,029	\$535,000	261.4%	261.4%
Total Expenses	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%
Parks Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Total Expenses	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Net Parks and Recreation *						
Operating Expenses	\$12,117,618	\$12,361,478	\$12,033,136	\$12,307,037	2.3%	(0.4%)
Non-Operating Expenses	\$782,720	\$684,950	\$684,950	\$684,950	0.0%	0.0%
Debt Service	\$2,622	\$928	\$928	\$0	(100.0%)	(100.0%)
Capital Additions	\$270,369	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	25.5%	25.5%
Total Expenses	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$21,066	\$38,862	\$38,862	\$28,771	(26.0%)	(26.0%)
Non-Operating Expenses	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	25.8%	25.8%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%
Total Parks and Recreation						
Operating Expenses	\$12,138,684	\$12,400,340	\$12,071,998	\$12,335,808	2.2%	(0.5%)
Non-Operating Expenses	\$6,757,647	\$6,213,971	\$6,213,971	\$7,638,835	22.9%	22.9%
Debt Service	\$2,622	\$928	\$928	\$0	(100.0%)	(100.0%)
Capital Additions	\$270,369	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	25.5%	25.5%
Total Expenses	\$24,578,330	\$22,543,459	\$22,215,117	\$24,882,343	12.0%	10.4%
Public Safety:						
Police Department (GF)						
Operating Expenses	\$20,585,527	\$22,223,076	\$21,450,336	\$22,730,096	6.0%	2.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$711,067	\$301,990	\$283,470	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$21,296,594	\$22,525,066	\$21,733,806	\$22,730,096	4.6%	0.9%

* Since Parks and Recreation, Recreation Services, and Capital Projects include transfers from the Parks Sales Tax Fund, the actual funding for Parks and Recreation is reflected in the Net Parks and Recreation line.

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$17,309,160	\$17,534,578	\$17,159,495	\$17,961,740	4.7%	2.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$27,199	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,740	4.7%	2.4%
Public Safety Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Total Expenses	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Municipal Court (GF)						
Operating Expenses	\$905,282	\$963,219	\$942,016	\$912,603	(3.1%)	(5.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$905,282	\$963,219	\$942,016	\$912,603	(3.1%)	(5.3%)
Public Safety (Before PSJC)						
Operating Expenses	\$38,799,969	\$40,720,873	\$39,551,847	\$41,604,439	5.2%	2.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$738,266	\$301,990	\$283,470	\$0	(100.0%)	(100.0%)
Capital Projects	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Total Expenses	\$41,154,325	\$43,759,863	\$42,572,317	\$49,625,439	16.6%	13.4%
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$644,560	\$286,179	\$286,179	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$644,560	\$286,179	\$286,179	\$0	(100.0%)	(100.0%)
Total Public Safety						
Operating Expenses	\$39,444,529	\$41,007,052	\$39,838,026	\$41,604,439	4.4%	1.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$738,266	\$301,990	\$283,470	\$0	(100.0%)	(100.0%)
Capital Projects	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Total Expenses	\$41,798,885	\$44,046,042	\$42,858,496	\$49,625,439	15.8%	12.7%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$16,967,150	\$18,371,064	\$18,112,955	\$18,975,220	4.8%	3.3%
Non-Operating Expenses	\$21,868	\$32,661	\$32,661	\$32,661	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$16,989,018	\$18,403,725	\$18,145,616	\$19,007,881	4.8%	3.3%
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$4,180,582	\$6,818,386	\$6,155,115	\$6,306,600	2.5%	(7.5%)
Non-Operating Expenses	\$35,845	\$44,880	\$44,880	\$44,880	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,216,427	\$6,863,266	\$6,199,995	\$6,351,480	2.4%	(7.5%)
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,484,306	\$1,962,326	\$1,735,639	\$1,572,531	(9.4%)	(19.9%)
Non-Operating Expenses	\$85,279	\$80,734	\$80,734	\$80,734	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,569,585	\$2,043,060	\$1,816,373	\$1,653,265	(9.0%)	(19.1%)
Fleet Operations Fund (ISF)						
Operating Expenses	\$8,041,302	\$9,234,839	\$8,984,294	\$9,277,379	3.3%	0.5%
Non-Operating Expenses	\$91,913	\$81,531	\$81,531	\$81,531	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$31,949	\$69,280	\$69,280	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$8,165,164	\$9,385,650	\$9,135,105	\$9,358,910	2.4%	(0.3%)
GIS Fund (ISF)						
Operating Expenses	\$752,242	\$1,177,086	\$1,153,206	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$2,597	\$2,596	\$2,596	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$6,000	\$6,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$754,839	\$1,185,682	\$1,161,802	\$0	(100.0%)	(100.0%)
Information Technology Fund (ISF)						
Operating Expenses	\$5,152,624	\$6,310,523	\$6,154,128	\$7,470,435	21.4%	18.4%
Non-Operating Expenses	\$520,500	\$493,777	\$493,777	\$426,373	(13.7%)	(13.7%)
Debt Service	\$427	\$47	\$94	\$94	0.0%	100.0%
Capital Additions	\$114,246	\$535,209	\$455,303	\$580,000	27.4%	8.4%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,787,797	\$7,339,556	\$7,103,302	\$8,476,902	19.3%	15.5%
Community Relations Fund (ISF)						
Operating Expenses	\$1,567,674	\$2,557,108	\$2,395,010	\$2,486,414	3.8%	(2.8%)
Non-Operating Expenses	\$191,047	\$304,416	\$304,416	\$303,171	(0.4%)	(0.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$72,326	\$28,456	\$28,456	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,831,047	\$2,889,980	\$2,727,882	\$2,789,585	2.3%	(3.5%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,803,692	\$3,190,149	\$2,732,721	\$3,101,100	13.5%	(2.8%)
Non-Operating Expenses	\$108,210	\$108,000	\$108,000	\$102,688	(4.9%)	(4.9%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,911,902	\$3,298,149	\$2,840,721	\$3,203,788	12.8%	(2.9%)
Total Supporting Activities						
Operating Expenses	\$40,949,572	\$49,621,481	\$47,423,068	\$49,189,679	3.7%	(0.9%)
Non-Operating Expenses	\$1,057,259	\$1,148,595	\$1,148,595	\$1,072,038	(6.7%)	(6.7%)
Debt Service	\$427	\$47	\$94	\$94	0.0%	100.0%
Capital Additions	\$218,521	\$638,945	\$559,039	\$580,000	3.7%	(9.2%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$42,225,779	\$51,409,068	\$49,130,796	\$50,841,811	3.5%	(1.1%)
Transportation:						
Non-Motorized Grant (SRF)						
Operating Expenses	\$306,041	\$590,032	\$225,736	\$262,146	16.1%	(55.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$306,041	\$590,032	\$225,736	\$262,146	16.1%	(55.6%)
Streets and Engineering (GF)						
Operating Expenses	\$7,866,890	\$9,399,169	\$9,370,499	\$8,980,277	(4.2%)	(4.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$575,849	\$71,000	\$71,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$8,442,739	\$9,470,169	\$9,441,499	\$8,980,277	(4.9%)	(5.2%)
Streets & Sidewalks Cap Proj (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(4.2%)	(4.2%)
Total Expenses	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(4.2%)	(4.2%)
Parking Enforcement and Traffic (GF)						
Operating Expenses	\$1,110,901	\$1,366,136	\$1,323,845	\$1,262,675	(4.6%)	(7.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$126,757	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,237,658	\$1,366,136	\$1,323,845	\$1,262,675	(4.6%)	(7.6%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Transportation Cont:						
Transit Fund (EF)						
Operating Expenses	\$7,197,694	\$6,970,321	\$7,248,581	\$6,780,865	(6.5%)	(2.7%)
Non-Operating Expenses	\$999,789	\$972,070	\$972,070	\$972,070	0.0%	0.0%
Debt Service	\$6,927	\$154,895	\$110,651	\$151,308	36.7%	(2.3%)
Capital Additions	\$0	\$27,251	\$27,251	\$0	(100.0%)	(100.0%)
Capital Projects	\$79,907	\$454,434	\$454,434	\$1,453,467	219.8%	219.8%
Total Expenses	\$8,284,317	\$8,578,971	\$8,812,987	\$9,357,710	6.2%	9.1%
Regional Airport Fund (EF)						
Operating Expenses	\$2,826,102	\$2,730,331	\$2,556,880	\$2,968,971	16.1%	8.7%
Non-Operating Expenses	\$863,215	\$848,782	\$848,782	\$848,782	0.0%	0.0%
Debt Service	\$86,998	\$3,951	\$3,951	\$3,951	0.0%	0.0%
Capital Additions	\$30,131	\$54,120	\$54,120	\$65,000	20.1%	20.1%
Capital Projects	\$4,605,699	\$10,914,554	\$10,914,554	\$9,298,247	(14.8%)	(14.8%)
Total Expenses	\$8,412,145	\$14,551,738	\$14,378,287	\$13,184,951	(8.3%)	(9.4%)
Parking Facilities Fund (EF)						
Operating Expenses	\$1,218,973	\$1,878,566	\$1,932,169	\$1,927,599	(0.2%)	2.6%
Non-Operating Expenses	\$1,300,551	\$1,298,001	\$1,298,001	\$1,437,257	10.7%	10.7%
Debt Service	\$996,824	\$950,419	\$950,381	\$967,214	1.8%	1.8%
Capital Additions	\$47,899	\$20,000	\$20,000	\$42,000	110.0%	110.0%
Capital Projects	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(74.7%)	(74.7%)
Total Expenses	\$3,717,429	\$5,333,179	\$5,387,630	\$4,674,070	(13.2%)	(12.4%)
Railroad Utility Fund (EF)						
Operating Expenses	\$547,874	\$544,444	\$507,067	\$495,353	(2.3%)	(9.0%)
Non-Operating Expenses	\$459,010	\$461,062	\$461,062	\$461,062	0.0%	0.0%
Debt Service	\$20,574	\$17,854	\$17,854	\$15,028	(15.8%)	(15.8%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$96,471	\$80,000	\$80,000	\$0	(100.0%)	(100.0%)
Total Expenses	\$1,123,929	\$1,103,360	\$1,065,983	\$971,443	(8.9%)	(12.0%)
Transload Facility Fund (EF)						
Operating Expenses	\$259,327	\$170,000	\$132,462	\$173,744	31.2%	2.2%
Non-Operating Expenses	\$73,953	\$2,136,569	\$2,136,569	\$0	(100.0%)	(100.0%)
Debt Service	\$11,032	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(92.3%)	(92.5%)
Net Transportation **						
Operating Expenses	\$21,333,802	\$23,648,999	\$23,297,239	\$22,851,630	(1.9%)	(3.4%)
Non-Operating Expenses	\$3,696,518	\$5,716,484	\$5,716,484	\$3,719,171	(34.9%)	(34.9%)
Debt Service	\$1,122,355	\$1,127,119	\$1,082,837	\$1,137,501	5.0%	0.9%
Capital Additions	\$780,636	\$172,371	\$172,371	\$107,000	(37.9%)	(37.9%)
Capital Projects	\$18,130,605	\$17,360,874	\$17,361,760	\$15,579,071	(10.3%)	(10.3%)
Total Expenses	\$45,063,916	\$48,025,847	\$47,630,691	\$43,394,373	(8.9%)	(9.6%)
Capital Improvement Sales Tax Fd (SRF)						
Operating Expenses	\$12,117	\$23,573	\$23,573	\$21,991	(6.7%)	(6.7%)
Non-Operating Expenses	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000	137.6%	137.6%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	136.6%	136.6%

** Since the 1/4 cent sales tax, transportation sales tax, public improvement fund, and the Stadium TDD funds transfer funds into the other various departments in the transportation section, the actual funding for the Transportation section is reflected in the Net Transportation Funding line.

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Transportation Cont:						
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$12,173	\$24,006	\$24,006	\$22,042	(8.2%)	(8.2%)
Non-Operating Expenses	\$12,046,742	\$10,711,947	\$10,711,947	\$11,373,231	6.2%	6.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$12,058,915	\$10,735,953	\$10,735,953	\$11,395,273	6.1%	6.1%
Public Improvement Fund (SRF)						
Operating Expenses	\$55,013	\$157,891	\$157,891	\$109,561	(30.6%)	(30.6%)
Non-Operating Expenses	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871	(87.3%)	(87.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(83.0%)	(83.0%)
Stadium TDD Fund (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total Transportation						
Operating Expenses	\$21,413,105	\$23,854,469	\$23,502,709	\$23,005,224	(2.1%)	(3.6%)
Non-Operating Expenses	\$25,444,945	\$22,710,693	\$22,710,693	\$24,387,749	7.4%	7.4%
Debt Service	\$1,122,355	\$1,127,119	\$1,082,837	\$1,137,501	5.0%	0.9%
Capital Additions	\$780,636	\$172,371	\$172,371	\$107,000	(37.9%)	(37.9%)
Capital Projects	\$18,130,605	\$17,360,874	\$17,361,760	\$15,579,071	(10.3%)	(10.3%)
Total Expenses	\$66,891,646	\$65,225,526	\$64,830,370	\$64,216,545	(0.9%)	(1.5%)
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$14,371,562	\$15,475,865	\$14,500,825	\$15,615,541	7.7%	0.9%
Non-Operating Expenses	\$7,188,730	\$6,748,350	\$6,748,350	\$6,879,566	1.9%	1.9%
Debt Service	\$2,306,939	\$2,376,500	\$2,375,200	\$2,264,500	(4.7%)	(4.7%)
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000	(11.2%)	(14.4%)
Capital Projects	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	20.0%	20.0%
Total Expenses	\$30,136,954	\$28,526,715	\$27,517,275	\$29,152,607	5.9%	2.2%
Electric Utility Fund (EF)						
Operating Expenses	\$97,994,239	\$108,754,847	\$104,208,734	\$106,609,719	2.3%	(2.0%)
Non-Operating Expenses	\$25,376,273	\$27,144,946	\$27,144,946	\$25,114,698	(7.5%)	(7.5%)
Debt Service	\$5,843,341	\$5,475,206	\$5,475,206	\$5,286,000	(3.5%)	(3.5%)
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425	25.4%	20.1%
Capital Projects	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(17.0%)	(17.0%)
Total Expenses	\$141,956,432	\$149,748,999	\$145,146,986	\$144,450,842	(0.5%)	(3.5%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
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Utilities Cont:

Sanitary Sewer Utility Fund (EF)

Operating Expenses	\$10,407,206	\$12,024,635	\$11,610,415	\$12,586,944	8.4%	4.7%
Non-Operating Expenses	\$5,339,860	\$5,187,157	\$5,187,157	\$5,172,517	(0.3%)	(0.3%)
Debt Service	\$2,967,529	\$3,053,817	\$3,053,817	\$3,392,866	11.1%	11.1%
Capital Additions	\$992,098	\$875,110	\$778,558	\$1,121,700	44.1%	28.2%
Capital Projects	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(26.2%)	(26.2%)
Total Expenses	\$26,252,092	\$33,133,962	\$32,623,190	\$31,126,327	(4.6%)	(6.1%)

Solid Waste Utility Fund (EF)

Operating Expenses	\$17,317,181	\$15,726,662	\$14,875,061	\$16,729,291	12.5%	6.4%
Non-Operating Expenses	\$2,667,573	\$2,262,429	\$2,262,429	\$2,253,284	(0.4%)	(0.4%)
Debt Service	\$145,086	\$227,774	\$244,525	\$261,092	6.8%	14.6%
Capital Additions	\$3,040,874	\$3,162,312	\$2,982,968	\$3,139,000	5.2%	(0.7%)
Capital Projects	\$2,100,397	\$645,000	\$645,000	\$1,155,000	79.1%	79.1%
Total Expenses	\$25,271,111	\$22,024,177	\$21,009,983	\$23,537,667	12.0%	6.9%

Mid MO Solid Waste Management District (SRF)

Operating Expenses	\$128,233	\$150,248	\$148,211	\$161,118	8.7%	7.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$128,233	\$150,248	\$148,211	\$161,118	8.7%	7.2%

Storm Water Utility Fund (EF)

Operating Expenses	\$912,415	\$1,109,374	\$1,082,806	\$1,398,745	29.2%	26.1%
Non-Operating Expenses	\$704,611	\$608,766	\$608,766	\$613,492	0.8%	0.8%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500	120.8%	85.1%
Capital Projects	\$322,344	\$480,221	\$480,221	\$1,004,940	109.3%	109.3%
Total Expenses	\$2,046,104	\$2,356,361	\$2,304,238	\$3,309,677	43.6%	40.5%

Total Utilities

Operating Expenses	\$141,130,836	\$153,241,631	\$146,426,052	\$153,101,358	4.6%	(0.1%)
Non-Operating Expenses	\$41,277,047	\$41,951,648	\$41,951,648	\$40,033,557	(4.6%)	(4.6%)
Debt Service	\$11,262,895	\$11,133,297	\$11,148,748	\$11,204,458	0.5%	0.6%
Capital Additions	\$6,402,377	\$6,445,422	\$6,054,971	\$6,936,625	14.6%	7.6%
Capital Projects	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(11.7%)	(11.7%)
Total Expenses	\$225,790,926	\$235,940,462	\$228,749,883	\$231,738,238	1.3%	(1.8%)

Total for All Funds

Operating Expenses	\$280,001,629	\$308,197,808	\$296,321,393	\$306,300,934	3.4%	(0.6%)
Non-Operating Expenses	\$77,490,146	\$75,196,386	\$75,196,386	\$75,430,525	0.3%	0.3%
Debt Service	\$47,964,581	\$16,604,623	\$16,575,839	\$16,680,785	0.6%	0.5%
Capital Additions	\$8,540,934	\$7,712,219	\$7,223,342	\$7,786,325	7.8%	1.0%
Capital Projects	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)
Total Expenses	\$467,590,146	\$457,262,752	\$444,869,562	\$455,230,880	2.3%	(0.4%)

(GF) - General Fund
(ISF) - Internal Service Funds
(CIP) - Capital Improvement Plan

(EF) - Enterprise Funds
(TF) - Trust Funds

(SRF) - Special Revenue Funds
(DSF) - Debt Service Funds

Financial Summary of Funding Sources and Uses General Government Funds

	General Fund			Special Revenue Funds		
	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Actual FY 2016	Estimated FY 2017	Proposed FY 2018
Financial Sources						
Sales Taxes	\$23,321,470	\$23,729,596	\$23,966,892	\$24,364,339	\$24,772,326	\$25,020,049
Property Taxes	\$7,898,843	\$8,058,338	\$8,193,832	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,641,678	\$11,460,042	\$11,480,785	\$1,916,906	\$2,083,867	\$2,146,383
Intragovernmental Revenues **	\$4,407,241	\$4,748,750	\$4,817,264	\$0	\$0	\$0
Grants and Capital Contributions **	\$4,119,790	\$3,607,692	\$3,430,573	\$2,883,162	\$2,012,327	\$1,574,177
Interest	\$699,133	\$600,000	\$569,042	\$402,281	\$337,150	\$337,150
Less: GASB 31 Interest Adjustment	\$117,385	\$0	\$0	\$14,355	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0	\$1,674,275	\$1,200,000	\$1,200,000
Other Local Revenues ++	\$7,304,320	\$6,831,387	\$6,496,646	\$120,267	\$67,339	\$21,000
	\$59,275,090	\$59,035,805	\$58,955,034	\$31,346,875	\$30,473,009	\$30,298,759
Oper Transfers From Other Fds	\$24,987,498	\$24,433,490	\$24,647,109	\$2,446,219	\$46,697	\$46,341
Total Financial Sources: Less Appropriated Fund Balance	\$84,262,588	\$83,469,295	\$83,602,143	\$33,793,094	\$30,519,706	\$30,345,100
Financial Uses						
Personnel Services	\$53,766,134	\$54,719,877	\$58,243,520	\$909,568	\$931,857	\$1,050,232
Power Supply	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,332,465	\$6,645,682	\$5,993,852	\$43,641	\$74,148	\$59,839
Travel & Training	\$483,319	\$549,916	\$619,148	\$33,958	\$40,195	\$44,170
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,288,682	\$238,130	\$465,668	\$437,456
Utilities, Services & Misc.	\$8,777,064	\$9,599,049	\$8,592,179	\$1,810,217	\$1,769,183	\$1,207,903
Total Operating Expenses	\$75,945,636	\$79,880,032	\$81,737,381	\$3,035,514	\$3,281,051	\$2,799,600
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses w/o GASB	\$75,945,636	\$79,880,032	\$81,737,381	\$3,035,514	\$3,281,051	\$2,799,600
Operating Transfers to Other Funds	\$2,282,132	\$1,876,117	\$1,864,762	\$28,377,970	\$22,811,592	\$27,851,976
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,744,541	\$360,961	\$0	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$79,972,309	\$82,117,110	\$83,602,143	\$31,413,484	\$26,092,643	\$30,651,576
Financial Sources Over/(Under) Uses	\$4,290,279	\$1,352,185	\$0	\$2,379,610	\$4,427,063	(\$306,476)
Beginning Unassigned Cash Reserve		\$24,838,070	\$26,190,255		\$18,339,974	\$22,767,037
Projected Unassigned Cash Reserve	\$24,838,070	\$26,190,255	\$26,190,255	\$18,339,974	\$22,767,037	\$22,460,561
Cash Reserve Target	\$15,994,462	\$16,423,422	\$16,720,429	Note: most of the special revenue funds do not have a cash reserve target.		
Cash Above/(Below) Cash Reserve Target	\$8,843,608	\$9,766,833	\$9,469,826			

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City

*** Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.

Financial Summary of Funding Sources and Uses General Government Funds

Debt Service Funds

Actual FY 2016	Estimated FY 2017	Proposed FY 2018
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$102,693	\$122,456	\$122,456
\$6,489	\$0	\$0
\$0	\$0	\$0
<u>\$1,755,731</u>	<u>\$1,257,494</u>	<u>\$1,257,494</u>
\$1,851,935	\$1,379,950	\$1,379,950
\$28,399,542	\$2,817,713	\$2,798,797
<u>\$30,251,477</u>	<u>\$4,197,663</u>	<u>\$4,178,747</u>

\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$601,417	\$0	\$0
<u>\$601,417</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$0	\$0
\$0	\$0	\$0
<u>\$601,417</u>	<u>\$0</u>	<u>\$0</u>
\$34,974,865	\$4,343,232	\$4,338,732
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
<u>\$35,576,282</u>	<u>\$4,343,232</u>	<u>\$4,338,732</u>

Capital Projects

Actual FY 2016	Estimated FY 2017	Proposed FY 2018
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$6,955,563	\$1,117,500	\$2,922,500
\$961,667	\$760,868	\$760,868
\$112,982	\$0	\$0
\$0	\$0	\$0
<u>\$917,117</u>	<u>\$25,676</u>	<u>\$0</u>
\$8,721,365	\$1,904,044	\$3,683,368
\$10,493,388	\$8,273,500	\$12,106,000
<u>\$19,214,753</u>	<u>\$10,177,544</u>	<u>\$15,789,368</u>

\$459,803	\$25,305	\$0
\$0	\$0	\$0
\$1,093,219	\$693,658	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$18,013,442	\$11,430,079	\$16,983,357
<u>\$19,566,464</u>	<u>\$12,149,042</u>	<u>\$16,983,357</u>
\$0	\$0	\$0
\$0	\$0	\$0
<u>\$19,566,464</u>	<u>\$12,149,042</u>	<u>\$16,983,357</u>
\$1,511,322	\$351,000	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$1,423,909	\$1,100,000	\$0
\$0	\$0	\$0
<u>\$22,501,695</u>	<u>\$13,600,042</u>	<u>\$16,983,357</u>

(\$5,324,805)	(\$145,569)	(\$159,985)	(\$3,286,942)	(\$3,422,498)	(\$1,193,989)
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Debt Service Funds do not have a cash
reserve target

The Capital Projects Fund does not have a
cash reserve target

Financial Summary of Funding Sources and Uses

General Government Funds

Total Governmental Funds

Financial Sources	Actual FY 2016	Estimated FY 2017	Proposed FY 2018
Sales Taxes	\$47,685,809	\$48,501,922	\$48,986,941
Property Taxes	\$7,898,843	\$8,058,338	\$8,193,832
Gross Receipts & Other Local Taxes *	\$13,558,584	\$13,543,909	\$13,627,168
Intragovernmental Revenues **	\$4,407,241	\$4,748,750	\$4,817,264
Grants and Capital Contributions **	\$13,958,515	\$6,737,519	\$7,927,250
Interest	\$2,165,774	\$1,820,474	\$1,789,516
Less: GASB 31 Interest Adjustment	\$251,211	\$0	\$0
Fees and Service Charges +	\$1,674,275	\$1,200,000	\$1,200,000
Other Local Revenues ++	\$10,097,435	\$8,181,896	\$7,775,140
	\$101,195,265	\$92,792,808	\$94,317,111
Oper Transfers From Other Fds	\$66,326,647	\$35,571,400	\$39,598,247
Total Financial Sources: Less			
Appropriated Fund Balance	\$167,521,912	\$128,364,208	\$133,915,358

Financial Uses	Actual FY 2016	Estimated FY 2017	Proposed FY 2018
Personnel Services	\$55,135,505	\$55,677,039	\$59,293,752
Power Supply	\$0	\$0	\$0
Supplies & Materials	\$6,469,325	\$7,413,488	\$6,053,691
Travel & Training	\$517,277	\$590,111	\$663,318
Intragovernmental Charges	\$7,824,784	\$8,831,176	\$8,726,138
Utilities, Services & Misc.	\$29,202,140	\$22,798,311	\$26,783,439
Total Operating Expenses	\$99,149,031	\$95,310,125	\$101,520,338
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj	\$0	\$0	\$0
Total Operating Expenses w/o GASB Adj	\$99,149,031	\$95,310,125	\$101,520,338
	\$0	\$0	\$0
Operating Transfers to Other Funds	\$67,146,289	\$29,381,941	\$34,055,470
Interest Expense	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0
Capital Additions	\$3,168,450	\$1,460,961	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Total Financial Uses	\$169,463,770	\$126,153,027	\$135,575,808

Financial Sources Over/(Under) Uses	(\$1,941,858)	\$2,211,181	(\$1,660,450)
Beginning Unassigned Cash Reserve		\$43,178,044	\$48,957,292
Less: Cash Set Aside for Computer Rpl and GIS Projects			
Projected Unassigned Cash Reserve	\$43,178,044	\$45,389,225	\$47,296,842

Cash Reserve Target
Above/(Below) Cash Reserve Target

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City

*** Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.

Financial Summary of Funding Sources and Uses
Enterprise and Internal Service Funds

Enterprise Funds

Actual FY 2016	Estimated FY 2017	Proposed FY 2018
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$2,557,913	\$2,397,063	\$2,310,286
\$4,410,072	\$4,129,779	\$3,977,660
\$295,917	\$0	\$0
\$210,697,069	\$215,553,091	\$221,558,709
\$2,767,284	\$4,046,051	\$2,073,228
\$220,136,421	\$226,125,984	\$229,919,883
\$6,123,006	\$5,899,344	\$5,709,619
<u>\$226,259,427</u>	<u>\$232,025,328</u>	<u>\$235,629,502</u>

Internal Service Funds

Actual FY 2016	Estimated FY 2017	Proposed FY 2018
\$0	\$0	\$0
\$0	\$0	\$0
\$667,240	\$550,000	\$550,000
\$0	\$0	\$0
\$84,824	\$152,803	\$0
\$424,898	\$389,714	\$383,614
\$0	\$0	\$0
\$39,227,112	\$43,458,594	\$46,409,975
\$3,102,699	\$2,824,631	\$3,123,973
\$43,506,773	\$47,375,742	\$50,467,562
\$50,000	\$341,566	\$50,000
<u>\$43,556,773</u>	<u>\$47,717,308</u>	<u>\$50,517,562</u>

\$42,160,320	\$39,675,195	\$41,138,070	\$9,854,117	\$10,998,735	\$11,818,790
\$69,188,822	\$72,500,000	\$74,888,000	\$0	\$0	\$0
\$12,086,409	\$12,876,984	\$14,209,113	\$6,421,374	\$7,683,275	\$7,885,736
\$400,956	\$446,533	\$609,197	\$169,561	\$324,411	\$330,401
\$13,125,081	\$14,846,119	\$15,483,448	\$590,437	\$623,894	\$705,642
\$22,584,283	\$24,677,599	\$25,516,724	\$23,914,083	\$27,792,753	\$28,449,110
\$159,545,871	\$165,022,430	\$171,844,552	\$40,949,572	\$47,423,068	\$49,189,679
\$3,335,381	\$0	\$0	\$0	\$0	\$0
\$247,819	\$0	\$0	\$0	\$0	\$0
\$155,962,671	\$165,022,430	\$171,844,552	\$40,949,572	\$47,423,068	\$49,189,679
\$17,681,735	\$17,419,644	\$17,706,179	\$634,276	\$725,613	\$650,300
\$11,924,627	\$11,806,879	\$11,998,944	\$427	\$94	\$94
\$467,640	\$425,634	\$343,015	\$0	\$0	\$0
\$14,701,490	\$14,880,039	\$17,455,458	\$24,001	\$10,132	\$0
\$6,577,872	\$6,303,342	\$7,206,325	\$218,521	\$559,039	\$580,000
#REF!	#REF!	#REF!	\$0	\$0	\$0
#REF!	#REF!	#REF!	\$41,826,797	\$48,717,946	\$50,420,073

#REF!	#REF!	#REF!	\$1,729,976	(\$1,000,638)	\$97,489
\$0	\$57,994,245	#REF!		\$23,057,492	\$22,389,257
				(\$388,363)	(\$355,858)
\$57,994,245	#REF!	#REF!	\$22,826,681	\$21,668,491	\$22,130,888
\$58,646,750	\$55,901,535	\$57,715,284	\$10,632,328	\$13,226,424	\$13,969,243
(\$652,505)	#REF!	#REF!	\$12,194,353	\$8,442,067	\$8,161,645

Financial Summary of Funding Sources and Uses

Overall Summary Total - All Funds Combined

Overall Summary Total

Financial Sources

	Actual FY 2016	Estimated FY 2017	Proposed FY 2018
Sales Taxes	\$47,685,809	\$48,501,922	\$48,986,941
Property Taxes	\$7,898,843	\$8,058,338	\$8,193,832
Gross Receipts & Other Local Taxes *	\$14,225,824	\$14,093,909	\$14,177,168
Intragovernmental Revenues **	\$4,407,241	\$4,748,750	\$4,817,264
Grants and Capital Contributions **	\$16,601,252	\$9,287,385	\$10,237,536
Interest	\$7,000,744	\$6,339,967	\$6,150,790
Less: GASB 31 Interest Adjustment	\$547,128	\$0	\$0
Fees and Service Charges +	\$251,598,456	\$260,211,685	\$269,168,684
Other Local Revenues ++	\$15,967,418	\$15,052,578	\$12,972,341
	\$364,838,459	\$366,294,534	\$374,704,556
Oper Transfers From Other Fds	\$72,499,653	\$41,812,310	\$45,357,866
Total Financial Sources: Less			
Appropriated Fund Balance	\$437,338,112	\$408,106,844	\$420,062,422

Financial Uses

Personnel Services	\$107,149,942	\$106,350,969	\$112,250,612
Power Supply	\$69,188,822	\$72,500,000	\$74,888,000
Supplies & Materials	\$24,977,108	\$27,973,747	\$28,148,540
Travel & Training	\$1,087,794	\$1,361,055	\$1,602,916
Intragovernmental Charges	\$21,540,302	\$24,301,189	\$24,915,228
Utilities, Services & Misc.	\$75,700,506	\$75,268,663	\$80,749,273
Total Operating Expenses	\$299,644,474	\$307,755,623	\$322,554,569
Less: GASB 68 Pension Adjustment	\$3,335,381	\$0	\$0
Less: GASB 16 Vacation Liability Adj	\$247,819	\$0	\$0
Total Operating Expenses w/o GASB Adj	\$296,061,274	\$307,755,623	\$322,554,569
Operating Transfers to Other Funds	\$85,462,300	\$47,527,198	\$52,411,949
Interest Expense	\$11,925,054	\$11,806,973	\$11,999,038
Bank & Paying Agent Fees	\$467,640	\$425,634	\$343,015
Principal Payments	\$14,725,491	\$14,890,171	\$17,455,458
Capital Additions	\$9,964,843	\$8,323,342	\$7,786,325
Enterprise Rev. for Capital Projects	#REF!	#REF!	#REF!
Total Financial Uses	#REF!	#REF!	#REF!

Financial Sources Over/(Under) Uses

Beginning Unassigned Cash Reserve	#REF!	#REF!	#REF!
		\$123,998,970	#REF!
Projected Unassigned Cash Reserve	\$123,998,970	#REF!	#REF!
Cash Reserve Target	\$85,273,540	\$69,127,959	\$88,107,949
Above/(Below) Cash Reserve Target	\$38,725,430	#REF!	#REF!

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City

*** Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.

FY 2018 Operating Statements Summary for All Funds

	Estimated Beginning Retained Earnings	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Retained Earnings
Governmental Funds:					
General Fund **	\$30,598,149	\$83,602,143	\$83,602,143	\$0	\$30,598,149
Capital Improvement Sales Tax	\$6,852,040	\$6,020,551	\$8,092,991	(\$2,072,440) ^	\$4,779,600
Parks Sales Tax Fund	\$2,380,671	\$6,017,889	\$6,982,656	(\$964,767)	\$1,415,904
Transportation Sales Tax Fund	\$6,460,139	\$12,067,772	\$11,395,273	\$672,499	\$7,132,638
Public Improvement Fund	\$8,397,415	\$2,363,501	\$350,432	\$2,013,069	\$10,410,484
Stadium TDD Fund	\$326,553	\$1,069,787	\$983,476	\$86,311	\$412,864
Convention & Tourism Fund	\$4,218,141	\$3,714,995	\$2,952,767	\$762,228	\$4,980,369
Non-Motorized Grant Fund	\$0	\$262,146	\$262,146	\$0	\$0
Mid-Mo Solid Waste Mgt Dist Fd	\$7,177	\$161,118	\$161,118	\$0	\$7,177
Debt Service Funds (Combined)	\$3,216,255	\$4,178,747	\$4,338,732	(\$159,985) ^	\$3,056,270
Capital Projects Fund	\$32,499,558	\$15,789,368	\$16,983,357	(\$1,193,989) ^	\$31,305,569
Contributions Fund	\$629,503	\$11,930	\$11,930	\$0	\$629,503
Total Governmental Funds****	\$95,585,601	\$135,259,947	\$136,117,021	(\$857,074)	\$94,728,527
Enterprise Funds:					
Railroad Fund	\$7,444,929	\$586,735	\$971,443	(\$384,708) +	\$7,060,221
Transload Facility	\$1,622,289	\$266,226	\$173,744	\$92,482	\$1,714,771
Water & Electric Funds (Combined) ***	\$214,560,649	\$165,712,794	\$161,770,024	\$3,942,770	\$218,503,419
Recreation Services Fund	\$14,326,276	\$7,502,491	\$7,284,730	\$217,761	\$14,544,037
Transit Fund	\$12,957,203	\$8,605,208	\$7,904,243	\$700,965	\$13,658,168
Airport Fund	\$44,884,220	\$9,870,829	\$3,821,704	\$6,049,125	\$50,933,345
Sanitary Sewer Utility Fund	\$171,795,947	\$25,425,556	\$21,152,327	\$4,273,229	\$176,069,176
Parking Utility Fund	\$17,287,090	\$4,597,433	\$4,332,070	\$265,363	\$17,552,453
Solid Waste Utility Fund	\$30,556,377	\$22,141,531	\$19,243,667	\$2,897,864	\$33,454,241
Storm Water Utility Fund	\$10,797,899	\$2,656,765	\$2,012,237	\$644,528	\$11,442,427
Total Enterprise Funds	\$526,232,879	\$247,365,568	\$228,666,189	\$18,699,379	\$544,932,258
Internal Service Funds:					
Employee Benefit Fund	\$733,311	\$19,597,582	\$19,007,881	\$589,701	\$1,323,012
Self Insurance Reserve Fund	\$7,071,176	\$6,406,149	\$6,351,480	\$54,669	\$7,125,845
Custodial / Maintenance Fund	\$1,544,348	\$1,526,223	\$1,653,265	(\$127,042) +	\$1,417,306
Fleet Operations Fund	\$4,677,882	\$9,444,493	\$9,358,910	\$85,583	\$4,763,465
GIS Fund	\$0	\$0	\$0	\$0	\$0
Information Technology Fund	\$3,542,619	\$7,964,421	\$7,896,902	\$67,519	\$3,610,138
Community Relations Fund	\$2,052,296	\$2,544,584	\$2,789,585	(\$245,001) +	\$1,807,295
Utility Customer Services Fund	\$903,071	\$3,034,110	\$3,203,788	(\$169,678) +	\$733,393
Total Internal Service Funds	\$20,524,703	\$50,517,562	\$50,261,811	\$255,751	\$20,780,454
Total All Funds	\$642,343,183	\$433,143,077	\$415,045,021	\$18,098,056	\$660,441,239

^ Planned use of fund balance in accordance with budget strategies and guidelines.

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund Revenues do not include Appropriated Fund Balance.

*** Water Utility Fund	\$27,116,239	\$24,759,607	\$2,356,632
Electric Utility Fund	\$138,596,555	\$137,010,417	\$1,586,138

****Does not include CDBG Revenues or Expenses

FY 2018 Operating Statements Summary for All Funds

	Operating Income Before Depreciation	Net Transfers & Subsidies ^	Net Non- Oper. Rev & Expenses	Oper. Income Before Depr. w/Net Trnsfrs & Net Non-Oper
Governmental Funds:				
General Fund **	(\$22,782,347)	\$22,782,347	\$0	\$0
Capital Improvement Sales Tax	\$5,998,560	(\$8,071,000)	\$0	(\$2,072,440)
Parks Sales Tax Fund	\$5,989,118	(\$6,953,885)	\$0	(\$964,767)
Transportation Sales Tax Fund	\$12,045,730	(\$11,373,231)	\$0	\$672,499
Public Improvement Fund	\$2,253,940	(\$240,871)	\$0	\$2,013,069
Stadium TDD Fund	\$1,069,787	(\$983,476)	\$0	\$86,311
Convention & Tourism Fund	\$1,147,504	(\$385,276)	\$0	\$762,228
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Mid-Mo Solid Waste Mgt Dist Fd	(\$46,341)	\$46,341	\$0	\$0
Debt Service Funds (Combined)	(\$2,958,782)	\$2,798,797	\$0	(\$159,985)
Capital Projects Fund	(\$13,299,989)	\$12,106,000	\$0	(\$1,193,989)
Contributions Fund	\$0	\$0	\$0	\$0
Total Governmental Funds****	(\$10,582,820)	\$9,725,746	\$0	(\$857,074)
Enterprise Funds: *				
Railroad Fund	(\$134,353)	\$217,131	(\$6,424)	\$76,354
Transload Facility	\$91,256	\$0	\$1,226	\$92,482
Water & Electric Funds (Combined) ***	\$40,041,630	(\$16,968,754)	(\$4,156,596)	\$18,916,280
Recreation Services Fund	(\$2,028,980)	\$2,867,611	\$64,080	\$902,711
Transit Fund	(\$4,817,078)	\$3,073,347	\$2,237,500	\$493,769
Airport Fund	(\$1,813,402)	\$2,772,922	\$36,479	\$995,999
Sanitary Sewer Utility Fund	\$10,602,278	(\$35,284)	(\$2,174,431)	\$8,392,563
Parking Utility Fund	\$2,305,854	(\$295,563)	(\$603,234)	\$1,407,057
Solid Waste Utility Fund	\$4,866,316	(\$296,534)	\$284,832	\$4,854,614
Storm Water Utility Fund	\$1,000,142	\$91,486	\$57,878	\$1,149,506
Total Enterprise Funds	\$50,113,663	(\$8,573,638)	(\$4,258,690)	\$37,281,335
Internal Service Funds: *				
Employee Benefit Fund	\$546,812	(\$32,661)	\$75,550	\$589,701
Self Insurance Reserve Fund	(\$86,235)	(\$44,880)	\$185,784	\$54,669
Custodial / Maintenance Fund	(\$63,364)	(\$65,100)	\$17,056	(\$111,408)
Fleet Operations Fund	\$89,531	(\$4,883)	\$77,583	\$162,231
GIS Fund	\$0	\$0	\$0	\$0
Information Technologies Fund	\$294,982	(\$162,195)	\$198,910	\$331,697
Community Relations Fund	(\$19,940)	(\$187,893)	\$28,110	(\$179,723)
Utility Customer Services Fund	(\$491,490)	(\$102,688)	\$424,500	(\$169,678)
Total Internal Service Funds	\$270,296	(\$600,300)	\$1,007,493	\$677,489
Total All Funds	\$39,801,139	\$551,808	(\$3,251,197)	\$37,101,750

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund Revenues do not include Appropriated Fund Balance.

*** Water Utility Fund	\$10,702,698	(\$3,816,134)	(\$1,466,500)	\$5,420,064
Electric Utility Fund	\$29,338,932	(\$13,152,620)	(\$2,690,096)	\$13,496,216

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions



Capital Projects Summary Section



Description

The City of Columbia's Capital Improvement Program (CIP) is a multi-year plan for capital investments in the City's infrastructure, facilities, and equipment that is designed to address the challenges for supporting future infrastructure needs, while also addressing the City's current facility requirements. It includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, building, and equipment.

A CIP is important because it connects city development, with both comprehensive and financial plans. Projects within the CIP are intended to reflect the community's values and goals, as well as the overall policy goals of the City Council including existing citywide long range plans.

The City Charter for the City of Columbia states the policy of the City for the Manager to follow in developing a CIP. "The City Manager shall also secure an estimate of all capital projects pending and those which it is recommended should be undertaken (a) within the budget year, and (b) within the next five (5) succeeding years. In preparing the budget, the City Manager shall review and may revise the estimates, as the manager may deem necessary." (Article 5. Section 35.)

The basis of the Columbia CIP is the City's master plans. The City of Columbia has several master plans that reflect the long-term needs and goals of each department. These plans are formulated to establish long term development plans that reflect Council policies. These long term plans are periodically revised and updated to reflect the City's changing needs. The CIP is meant to contain projects that fulfill these long-term needs and goals.

City of Columbia Master Plans

- Planning Department Master Plans:
 - Sidewalks
 - Bicycles
 - Metro 2025
 - Metro Greenbelt/Trails
 - CATSO
- Fire Master Plan
- Airport Master Plan
- Parks and Recreation Master Plan
- Transit: Long Range Plan, Para-Transit
- Sewer Master Plan
- Water and Light
 - Electrical distribution
 - Water distribution
 - Water system
- COLT (Railroad)

Process

The CIP begins as a planning document so the City can prioritize and coordinate existing and future capital project needs. It is prepared under the direction of the City Manager with the assistance of the Community Development and Finance Departments. The capital financing process is most involved from January through April each year. It is during this period that City staff is responsible for compiling project needs, reviewing cost estimates, identifying financing options and planning a program schedule. The CIP is first reviewed by the Planning and Zoning Commission (in early May) to focus on identifying projects and capital needs that were not represented. The Council has an opportunity to review the capital projects during the mini retreat in May where they propose changes in project priorities. At this point, the CIP becomes a financial document so the City can determine capital projects that are within the current and future fiscal capacity of the City of Columbia. A public hearing is held in July to allow for citizen input. The City Manager works with the Finance Department to determine which projects will be funded in the next fiscal year. This information becomes a part of the City Manager's Annual Budget document. During August, the Council holds budget hearings and takes more citizen input. The Council adopts the budget in September and the CIP plan for the next year becomes a part of the Annual Budget document.

Organization

The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary sales taxes which are approved by the voters.

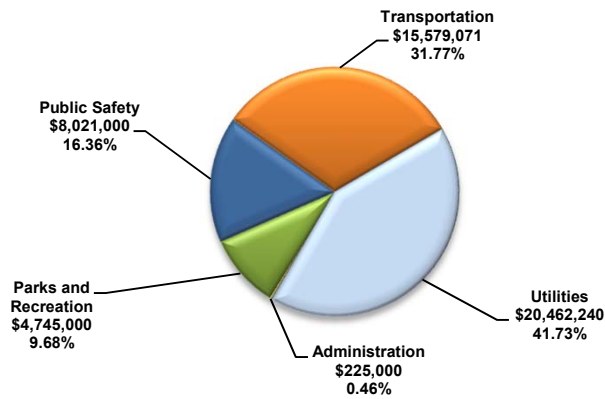
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

The Summary - Capital Projects section of the budget provides a summary of the projects that will be funded next year. A detailed list of the five year plan for each area and the future financial impacts is located in the applicable functional areas of the document. Below are the page numbers where these plans are located:

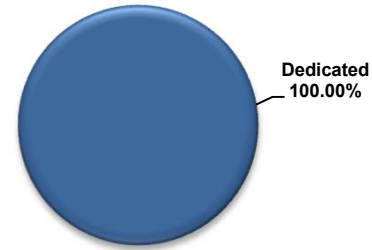
- Other General Government CIP - page 201
- Parks and Recreation CIP - page 307
- Public Safety CIP - page 345
- Streets and Sidewalks CIP - page 449
- Transit - page 464
- Airport - page 479
- Parking - page 538
- Railroad - page 555
- Water - page 589
- Electric - page 611
- Sewer - page 634
- Solid Waste - page 657
- Storm Water - page 682

All Funds Capital Projects Summary

FY 2018 Total Expenditures By Category

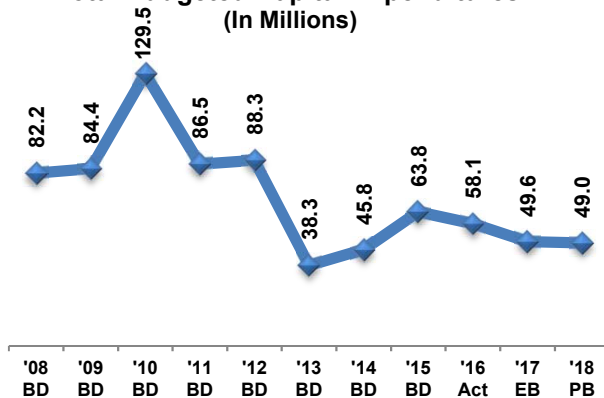


FY 2018 Totals By Funding Source



General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to a department.

**Total Budgeted Capital Expenditures
(In Millions)**



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administration	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	25.5%	25.5%
Public Safety	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Supporting Activities	\$0	\$0	\$0	\$0		
Transportation	\$18,130,605	\$17,360,874	\$17,361,760	\$15,579,071	(10.3%)	(10.3%)
Utilities	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(11.7%)	(11.7%)
Total	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)
Total Expenses	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)

Funding Sources (Where the Money Comes From)

Dedicated	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)
General	\$0	\$0	\$0	\$0		
Total Funding Sources	\$53,592,856	\$49,551,716	\$49,552,602	\$49,032,311	(1.0%)	(1.0%)

Major Capital Projects

Our continued emphasis will be maintaining the facilities and infrastructure we have and constructing new infrastructure needed for a growing community. In August of 2015, Columbia voters renewed the one-quarter cent Capital Improvement Sales Tax to fund public safety and transportation needs for the next ten years. In November 2015, Columbia voters renewed the temporary one-eighth cent Parks Sales Tax for the next six years. Voters approved ballots for Sewer (Nov. 2013), Electric (April 2015) and Storm Water (April 2015).

- **Streets and Sidewalks:** Major projects planned to be bid in FY 2018 include: Lynn, Oak, Sexton Sidewalk, Oakland Gravel Road Sidewalk, Chapel Hill Road Sidewalk and Carter Lane Sidewalk
- **Public Safety:** The construction of the north police precinct/municipal services center.
- **Parks:** Major projects include the Sports Field House which will construct an indoor sports field house with a sport flooring suitable for basketball, volleyball and other hardcourt sports; Hinkson Creek Trail: Stadium to East Campus; Perche Creek Trail Phase I: MKT to Gillespie Bridge; Southeast Regional Park Tennis Complex; and Lake of the Woods Driving Range
- **Water:** Includes funding for annual projects, West Ash Pump Station upgrades, Business Loop 70 Main Replacement - Phase 6A, Lime Softening Residual Discharge Pipe Permit Process, Nifong Blvd Main Adjustments for road improvements, Crown Point Main - Loop to Spring Valley, Country Club Dr main upgrades - Phase 2, and new Southeast pump station.
- **Electric:** Includes funding for a number of annual projects. Major projects include, More's Lake Restoration, Landfill Generator Unit #4, Mercury Vapor Streetlight elimination, and Replace underground electric - Keene and Lansing
- **Sewer:** Includes funding for annual projects, Columbia Country Club, College Avenue Sewer replacement (design), Highway 63 connector south of I-70 (design), PCCE #22 - Shannon Place, Tupelo-Larch Sewer replacement, Wastewater Treatment Plant - Digester Complex improvements.
- **Solid Waste:** Includes funding for construction of Disposal Cell #6, construct Wetlands at the Sanitary Landfill site to provide additional polishing and pollutant removal of storm water discharges from the on site basins, and addition of a fueling pump at the existing Landfill fueling station to accommodate collection vehicles that will be stored on site once operations relocate to the new Administration and Collection facility, and construct improvements to the Landfill security gate in order to maintain proper security measures

- **Airport:** Includes funding for design of new terminal complex, design of Runway 2-20 and Taxiway A north extension, and Runway 2-20 isolated pavement remediations

- **Storm Water:** Includes funding annual projects, CAM-Hubbart Flow & sediment study, Greenwood South, Lynn Street Cottages Storm Water management, Mill Creek - 307 W Alhambra and Sinclair Culvert at Mill Creek

Budget Considerations

Major funding sources for the City's Capital Plan continue to be Capital Sales Improvement Tax, Parks Sales Tax, Transportation Sales Tax, ballot funding, and grant funds. The negative impact of online sales on the amount of sales taxes available to fund capital projects remains a concern. If sales tax receipts do not come in at the amount estimated at the time of the ballots, the City may need to either identify other sources to complete the projects or some ballot issue projects may not have the necessary funding to be completed.

Operating Impact

P&R - Sports Field House - expenses with the building will be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations.

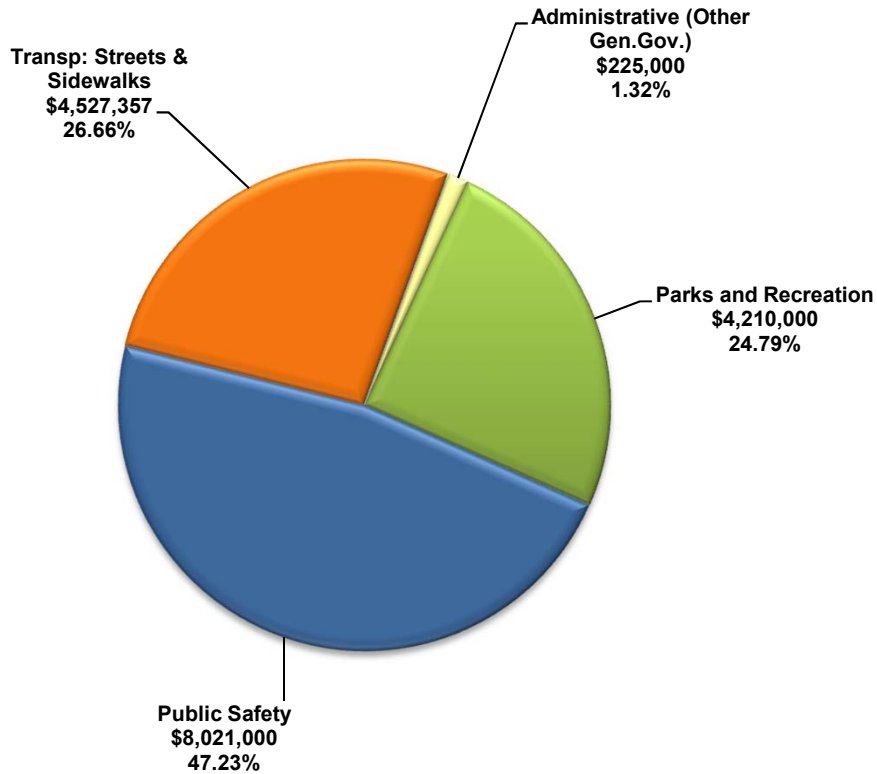
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

Funding Sources

The City utilizes a variety of funding sources to fund the CIP. A detailed list of the sources and a description of each begins on page 123.

General Government Capital Projects

FY 2018



General Government Capital Project Expenditures

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative (Other Gen.Gov.)	\$2,719,382	\$2,504,158	\$2,504,158	\$225,000	(91.0%)	(91.0%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Public Safety	\$1,616,090	\$2,737,000	\$2,737,000	\$8,021,000	193.1%	193.1%
Transp: Streets & Sidewalks	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(4.2%)	(4.2%)
Total Capital Projects Fund	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
Budgeted in Other Funds:						
Recreation Services	\$438,131	\$148,029	\$148,029	\$535,000	261.4%	261.4%
Fleet Operations	\$0	\$0	\$0	\$0		
Total General Govt Capital Proj.	\$22,939,826	\$13,748,071	\$13,748,071	\$17,518,357	27.4%	27.4%

Funding Sources (Where the Money Comes From)

Grants	\$6,955,563	\$1,117,500	\$1,117,500	\$2,922,500	161.5%	161.5%
Investment Revenue	\$961,667	\$760,868	\$760,868	\$760,868	0.0%	0.0%
Other Local Revenues	\$917,117	\$25,676	\$25,676	\$0	(100.0%)	(100.0%)
Operating Transfers In	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000	46.3%	37.3%
Use of Fund Balance	\$3,173,960	\$2,877,498	\$3,422,498	\$1,193,989	(65.1%)	(58.5%)
Less: Amt Added to Fd Balance	\$0	\$0	\$0	\$0		
Dedicated Sources	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%

Capital Projects Fund - General Government Summary

Purpose

This budget adopts the FY 2018 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

Resources (Where the Money Comes From)

	Proposed FY 2018
Cap Fund Balance	\$1,594,857
Grants (MoDOT, STP, County Road Tax Rebate, Non Motorized and Other Grants)	\$3,282,500
Transfers from Other Funds:	
Contrib From Utilities	
Convention & Visitors Bureau (CVB)	\$30,000
1/4% Capital Improvement Sales Tax Fund	\$8,071,000
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$195,000
Public Improvement Fund (Development Fees)	
1/4% Parks Sales Tax Fund	\$3,965,000
Miscellaneous Revenue	
Total Resources in Capital Projects Fund	\$17,138,357
Resources in Other Funds:	
Golf Course Improvements Fees, Donations, and Recreation Services funding	\$380,000
Enterprise Revenues (Fleet)	\$0
Total Available Resources	\$17,518,357

Expenditures (Where the Money Goes)

	Proposed FY 2018
Parks and Recreation	\$4,210,000
Public Safety	\$8,021,000
Streets and Sidewalks	\$4,527,357
Other General Government:	\$225,000
Total Capital Projects Fund Expenditures	\$16,983,357
Recreation Services Fund	\$535,000
Fleet Operations Fund	\$0
Total General Government Capital Projects	\$17,518,357

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$459,803	\$0	\$25,305	\$0	(100.0%)	
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357	48.6%	39.8%
Capital	\$1,423,909	\$1,100,000	\$1,100,000	\$0	(100.0%)	(100.0%)
Other	\$1,511,322	\$351,000	\$351,000	\$0	(100.0%)	(100.0%)
Total	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
Summary						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%
Total Expenses	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	24.9%	24.9%

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Proposed FY 2018	Prior Year Appr	Total New Funding	Cap FB	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	CDBG
Streets, Sidewalks and Major Maintenance							
Annual Traffic Calming - 00646 [ID: 1966]	\$50,000		\$50,000			\$50,000	
Carter Lane Sidewalk 00548 [ID: 1734]	\$19,974	\$19,974					
Nifong -Providence to Forum 4 Lane - 00643 [ID: 97]	\$1,479,857		\$1,479,857	\$1,479,857			
Oakland Gravel Sidewalk - Blue Rdg to Edris 00660 [ID: 101]	\$291,500	\$291,500					
Old McAdams Building Demo 00702 [ID: 2066]	\$115,000		\$115,000	\$115,000			
Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]	\$2,500,000		\$2,500,000				
Vandiver & Parker Roundabout - 00645 [ID: 1360]	\$832,500	\$450,000	\$382,500				
Total	\$5,288,831	\$761,474	\$4,527,357	\$1,594,857	\$0	\$50,000	\$0
Parks and Recreation							
ADA Compliance Phase II 00663 [ID: 1820]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs 00056 [ID: 259]	\$0						
Annual Trails 00673 [ID: 1813]	\$100,000		\$100,000				
Antimi Sports Complex: Field Improvements - RS073 [ID: 1249]	\$450,000		\$450,000				
ARC - Security System Improvements - RS088 [ID: 2063]	\$35,000		\$35,000				
CCRA Trail--I-70 Bridge to Cosmo Park C00384 [ID: 1102]	\$0						
City School Park Improv 00249 [ID: 257]	\$30,000		\$30,000				
Clary-Shy Community Park Improvements - 00694 [ID: 1825]	\$200,000		\$200,000				
Clyde Wilson Park Improvements - 00695 [ID: 1955]	\$50,000		\$50,000				
Cosmo Rec Area: Skate Park - 00696 [ID: 2023]	\$35,000		\$35,000				
Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]	\$90,000		\$90,000				
Emergency Phone Replacement - 00697 [ID: 2024]	\$20,000		\$20,000				
Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]	\$1,200,000		\$1,200,000				
LOW Driving Range Construction RS085 [ID: 306]	\$50,000		\$50,000				
Park Roads & Parking 00242 [ID: 260]	\$150,000		\$150,000				
Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]	\$180,000		\$180,000				
Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]	\$60,000		\$60,000				
Southeast Regional Park Tennis Complex - 00693 [ID: 1951]	\$250,000		\$250,000				
Sports Field House - 00624 [ID: 1217]	\$1,820,000		\$1,820,000				
Total	\$4,745,000		\$4,745,000	\$0	\$0	\$0	\$0
Public Safety							
Police Patrol Fleet Annual Replacements FY18-FY21 [ID: 2027]	\$0						
Police Precinct/Municipal Svc Center N - 00641 [ID: 1336]	\$8,021,000		\$8,021,000			\$8,021,000	
Total	\$8,021,000		\$8,021,000	\$0	\$0	\$8,021,000	\$0
Other General Government							
Contingency 40138 [ID: 518]	\$100,000		\$100,000				
Downtown Special Projects 00140 [ID: 519]	\$20,000		\$20,000				
Pub Bldgs Major Maint Ren 00021 [ID: 514]	\$75,000		\$75,000				
Walton Bldg Cap Improv 00587 [ID: 1846]	\$30,000		\$30,000				
Total	\$225,000		\$225,000	\$0	\$0	\$0	\$0
Total General Government CIP	\$18,279,831	\$761,474	\$17,518,357	\$1,594,857	\$0	\$8,071,000	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

Contrib From Utilities	County Rd Tx Rebates	CVB	Donation	GCIF	Gen FD/PI	Grant	Non-Motor Grant	Parks Sales Tax	Parks Sales Tax 2015	RSR
	\$2,500,000									
	\$382,500									
\$0	\$2,882,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
									\$25,000	
									\$100,000	
									\$450,000	
										\$35,000
									\$30,000	
									\$200,000	
									\$50,000	
									\$35,000	
			\$45,000					\$45,000		
									\$20,000	
						\$400,000		\$800,000		
				\$50,000						
									\$150,000	
									\$180,000	
									\$60,000	
									\$250,000	
			\$250,000						\$1,570,000	
\$0	\$0	\$0	\$295,000	\$50,000	\$0	\$400,000	\$0	\$845,000	\$3,120,000	\$35,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					\$100,000					
					\$20,000					
					\$75,000					
		\$30,000								
\$0	\$0	\$30,000	\$0	\$0	\$195,000	\$0	\$0	\$0	\$0	\$0
\$0	\$2,882,500	\$30,000	\$295,000	\$50,000	\$195,000	\$400,000	\$0	\$845,000	\$3,120,000	\$35,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2017	Proposed Budget FY 2018	Requested Budget FY 2019	Priority Needs FY 2020 - FY 2022	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
CAP FB		\$1,594,857			
Cap Imp S Tax - 2015 Ballot	\$206,500	\$50,000	\$550,000	\$13,187,300	\$12,014,700
CDBG			\$198,000		
Co Rd Tax Reb	\$542,500	\$2,882,500	\$2,000,000	\$5,986,500	\$4,054,000
Developer Contrib	\$127,000				
Development Fees	\$1,197,000			\$5,703,000	\$3,900,000
MoDot	\$279,896				
New Funding	\$2,352,896	\$4,527,357	\$2,748,000	\$24,876,800	\$19,968,700
PYA Cap FB	\$16,000				
PYA Cap Imp S Tax	\$295,000	\$761,474	\$250,000	\$171,850	
PYA Co rd tax	\$75,000				
Prior Year Funding	\$386,000	\$761,474	\$250,000	\$171,850	\$0
Unfunded			\$8,600,000	\$3,000,000	\$549,000
Unfunded			\$8,600,000	\$3,000,000	\$549,000
Total Streets, Sidewalks & Major Maint	\$2,738,896	\$5,288,831	\$11,598,000	\$28,048,650	\$20,517,700

Parks and Recreation Funding Source Summary					
CVB Tourism Dev Fd	\$1,000,000				
Donation		\$295,000			
GCIF	\$70,000	\$50,000			
Grant		\$400,000			
Park Sales Tax	\$1,530,000	\$845,000			
Parks Sales Tax - 2015 Ballot		\$3,120,000	\$3,040,000	\$6,650,000	
RSR		\$35,000			
New Funding	\$2,600,000	\$4,745,000	\$3,040,000	\$6,650,000	\$0
PYA Non-Motor Grant	\$662,700				
Prior Year Funding	\$662,700				\$0
Unfunded			\$750,000	\$3,920,000	\$15,000,000
Unfunded			\$750,000	\$3,920,000	\$15,000,000
Total Parks and Recreation	\$3,262,700	\$4,745,000	\$3,790,000	\$10,570,000	\$15,000,000

Public Safety Funding Source Summary					
Cap Imp S Tax - 2015 Ballot		\$8,021,000	\$1,000,000	\$3,400,000	\$2,000,000
New Funding		\$8,021,000	\$1,000,000	\$3,400,000	\$2,000,000
PYA 2015 Ballot	\$700,000				
Prior Year Funding	\$700,000				\$0
Unfunded				\$5,700,000	\$8,200,000
Unfunded				\$5,700,000	\$8,200,000
Total Public Safety	\$700,000	\$8,021,000	\$1,000,000	\$9,100,000	\$10,200,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2017	Proposed Budget FY 2018	Requested Budget FY 2019	Priority Needs FY 2020 - FY 2022	Future Cost
Other General Government Funding Source Summary					
Cap Imp S Tax - 2015 Ballot	\$500,000		\$4,000,000	\$600,000	\$4,140,000
CVB	\$30,000	\$30,000	\$15,000	\$45,000	
Gen Fd/PI	\$195,000	\$195,000	\$195,000	\$345,000	
New Funding	\$725,000	\$225,000	\$4,210,000	\$990,000	\$4,140,000
Unfunded			\$662,000		
Unfunded			\$662,000		\$0
Total Other General Government	\$725,000	\$225,000	\$4,872,000	\$990,000	\$4,140,000

Overall Funding Source Summary					
CAP FB		\$1,594,857			
Cap Imp S Tax - 2015 Ballot	\$706,500	\$8,071,000	\$5,550,000	\$17,187,300	\$18,154,700
CDBG			\$198,000		
Co Rd Tax Reb	\$542,500	\$2,882,500	\$2,000,000	\$5,986,500	\$4,054,000
CVB	\$30,000	\$30,000	\$15,000	\$45,000	
CVB Tourism Dev Fd	\$1,000,000				
Developer Contrib	\$127,000				
Development Fees	\$1,197,000			\$5,703,000	\$3,900,000
Donation		\$295,000			
GCIF	\$70,000	\$50,000			
Gen Fd/PI	\$195,000	\$195,000	\$195,000	\$345,000	
Grant		\$400,000			
MoDot	\$279,896				
Park Sales Tax	\$1,530,000	\$845,000			
Parks Sales Tax - 2015 Ballot		\$3,120,000	\$3,040,000	\$6,650,000	
RSR		\$35,000			
New Funding	\$5,677,896	\$17,518,357	\$10,998,000	\$35,916,800	\$26,108,700
PYA 2015 Ballot	\$700,000				
PYA Cap FB	\$16,000				
PYA Cap Imp S Tax	\$295,000	\$761,474	\$250,000	\$171,850	
PYA Co rd tax	\$75,000				
PYA Non-Motor Grant	\$662,700				
Prior Year Funding	\$1,748,700	\$761,474	\$250,000	\$171,850	\$0
Unfunded			\$10,012,000	\$12,620,000	\$23,749,000
Unfunded			\$10,012,000	\$12,620,000	\$23,749,000
Total	\$7,426,596	\$18,279,831	\$21,260,000	\$48,708,650	\$49,857,700

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**Revenues, Expenditures, and Changes in Fund Balance
Capital Projects Fund**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Revenues:				
Sales Taxes				
Grant Revenues	\$6,955,563	\$1,117,500	\$1,117,500	\$2,922,500
Investment Revenue	\$961,667	\$760,868	\$760,868	\$760,868
Miscellaneous Revenue	\$917,117	\$25,676	\$25,676	\$0
Total Revenues	\$8,834,347	\$1,904,044	\$1,904,044	\$3,683,368
Expenditures:				
Personnel Services	\$459,803	\$0	\$25,305	\$0
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357
Interest	\$0	\$0	\$0	\$0
Capital	\$1,423,909	\$1,100,000	\$1,100,000	\$0
Total Expenditures	\$20,990,373	\$13,249,042	\$13,249,042	\$16,983,357
Excess (Deficiency) of Revenues Over Expenditures	(\$12,156,026)	(\$11,344,998)	(\$11,344,998)	(\$13,299,989)
Other Financing Sources (Uses):				
Lease/Bond Proceeds				
Operating Transfers From Other Fds.	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000
Operating Transfers To Other Funds	(\$1,511,322)	(\$351,000)	(\$351,000)	\$0
Total Otr. Financing Sources/ (Uses)	\$8,982,066	\$8,467,500	\$7,922,500	\$12,106,000
Excess (Deficiency) of Revenues Over Expenditures	(\$3,173,960)	(\$2,877,498)	(\$3,422,498)	(\$1,193,989)
Fund Balance, Beg. of Year	\$39,096,016	\$35,922,056	\$35,922,056	\$32,499,558
Fund Balance End of Year	\$35,922,056	\$33,044,558	\$32,499,558	\$31,305,569

Summary of Funding Sources and Uses Capital Projects Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$6,955,563	\$1,117,500	\$1,117,500	\$2,922,500
Interest Revenue	\$961,667	\$760,868	\$760,868	\$760,868
Less: GASB 31 Interest Adjustment	\$112,982			
Fees and Service Charges				
Other Local Revenues ++	\$917,117	\$25,676	\$25,676	\$0
	\$8,721,365	\$1,904,044	\$1,904,044	\$3,683,368
Operating Transfers From Other Funds	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000
Total Financial Sources	\$19,214,753	\$10,722,544	\$10,177,544	\$15,789,368
Financial Uses				
Personnel Services	\$459,803	\$0	\$25,305	\$0
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357
Total Expenditures	\$19,566,464	\$12,149,042	\$12,149,042	\$16,983,357
Less: GASB 68 Pension Adjustment	\$0			
Less: GASB 16 Vacation Liability Adj	\$0			
Total Expenditures w/o GASB Adj	\$19,566,464	\$12,149,042	\$12,149,042	\$16,983,357
Operating Transfers to Other Funds	\$1,511,322	\$351,000	\$351,000	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees				
Principal Payments				
Capital Additions	\$1,423,909	\$1,100,000	\$1,100,000	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357
Financial Sources Over/(Under) Uses	(\$3,286,942)	(\$2,877,498)	(\$3,422,498)	(\$1,193,989)

The Funding Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the net income statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.

Summary of Funding Sources and Uses Capital Projects Fund

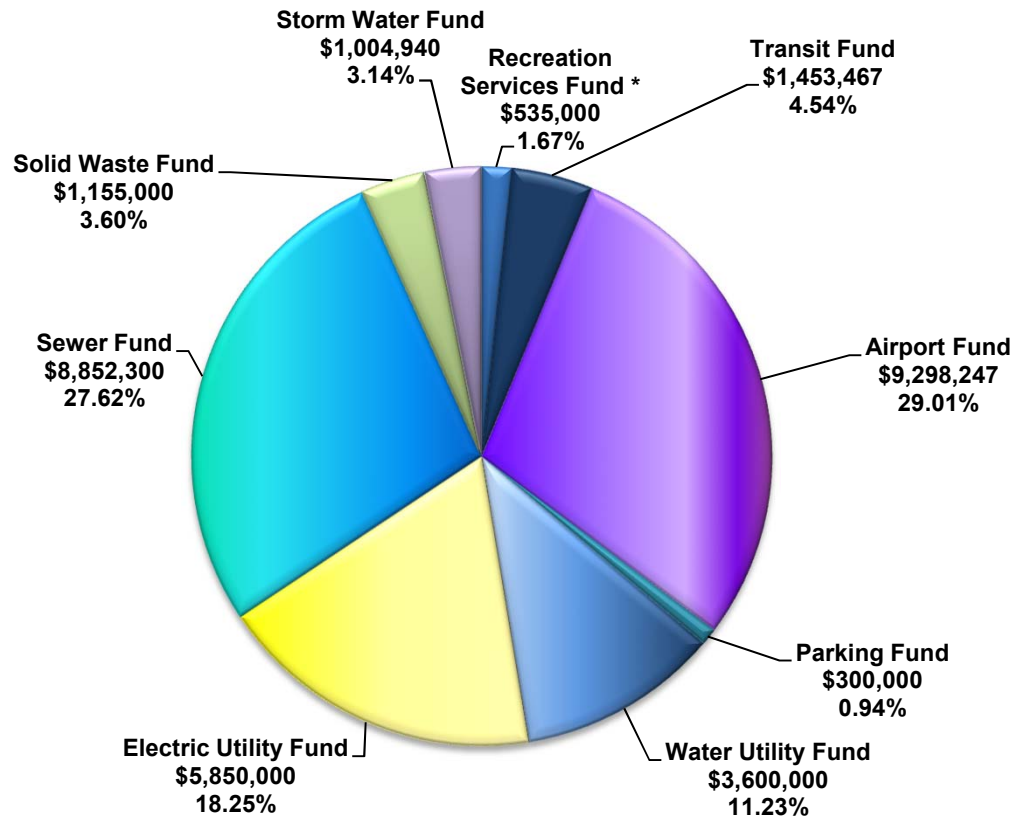
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Cash Reserves				
Beginning Unassigned Cash Reserve		\$36,461,468	\$36,461,468	\$33,038,970
Financial Sources Over/(Under) Uses		(\$2,877,498)	(\$3,422,498)	(\$1,193,989)
Assets	\$38,863,476			
Less: Liabilities	\$2,402,008			
Projected Unassigned Cash Reserve	<u>\$36,461,468</u>	<u>\$33,583,970</u>	<u>\$33,038,970</u>	<u>\$31,844,981</u>

Cash Reserve Target

The expenditures for this fund are for capital projects, not operational costs; therefore, there is no cash reserve target for this fund.

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Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Transportation:						
Railroad Fund	\$96,471	\$80,000	\$80,000	\$0	(100.0%)	(100.0%)
Transit Fund	\$79,907	\$454,434	\$454,434	\$1,453,467	219.8%	219.8%
Airport Fund	\$4,605,699	\$10,914,554	\$10,914,554	\$9,298,247	(14.8%)	(14.8%)
Parking Fund	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(74.7%)	(74.7%)
	\$4,935,259	\$12,635,181	\$12,636,067	\$11,051,714	(12.5%)	(12.5%)
Utilities:						
Water Utility Fund	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	20.0%	20.0%
Electric Utility Fund	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(17.0%)	(17.0%)
Sewer Fund	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(26.2%)	(26.2%)
Solid Waste Fund	\$2,100,397	\$645,000	\$645,000	\$1,155,000	79.1%	79.1%
Storm Water Fund	\$322,344	\$480,221	\$480,221	\$1,004,940	109.3%	109.3%
	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(11.7%)	(11.7%)
Subtotal	\$30,653,030	\$35,803,645	\$35,804,531	\$31,513,954	(12.0%)	(12.0%)
Fleet Operations Fund *	\$0	\$0	\$0	\$0		
Recreation Services Fund *	\$438,131	\$148,029	\$148,029	\$535,000	261.4%	261.4%
Total Enterprise Fund Capital Projects	\$31,091,161	\$35,951,674	\$35,952,560	\$32,048,954	(10.9%)	(10.9%)

* Included on the General Government detail pages

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2018	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Electric							
Annual Commercial Expansion - E0117 [ID: 556]	\$700,000		\$700,000				
Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]	\$1,000,000	\$800,000	\$200,000				
Annual Fiber Optic Cable - E0082 [ID: 560]	\$100,000		\$100,000				
Annual New Electric Connections - E0053 [ID: 563]	\$1,000,000		\$1,000,000				
Annual Relocation of Distribution Lines - E0199 [ID: 1847]	\$200,000		\$200,000				
Annual Replace Circuit Breakers - E0153 [ID: 1109]	\$250,000	\$250,000					
Annual Replacement of Existing Overhead - E0118 [ID: 651]	\$700,000	\$600,000	\$100,000				
Annual Replacement of Existing UG System - E0107 [ID: 562]	\$500,000	\$250,000	\$250,000				
Annual Residential Expansion - E0116 [ID: 564]	\$400,000		\$400,000				
Annual Street Light Additions - E0052 [ID: 565]	\$50,000		\$50,000				
Annual Substation Feeder Additions - E0115 [ID: 566]	\$100,000		\$100,000				
Annual Transmission System Replacement - E0101 [ID: 567]	\$150,000	\$100,000	\$50,000				
Downtown Streetlights - E0180 [ID: 1597]	\$100,000		\$100,000				
Future Substation Transformer - E0184 [ID: 1601]	\$200,000		\$200,000				
Landfill Gas Generator #4 - E0175 [ID: 1584]	\$1,600,000	\$1,600,000					
Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]	\$100,000		\$100,000				
More's Lake Restoration - E0204 [ID: 1982]	\$2,000,000		\$2,000,000				
Replace Switchgear at Substations - E0189 [ID: 1773]	\$350,000	\$350,000					
Replace UG electric, Keene & Lansing - E0168 [ID: 1391]	\$300,000		\$300,000				
Total	\$9,800,000	\$3,950,000	\$5,850,000				
Water							
Annual Main Relctn for Streets & Highways - W0125 [ID: 589]	\$500,000		\$500,000				
Annual Meter Replacement Program - W0231 [ID: 1362]	\$1,000,000	\$1,000,000					
Annual New Srvcs Connections:Install/Rpl W0128 [ID: 592]	\$500,000		\$500,000				
Annual Water Main Replacements - W0130 [ID: 590]	\$400,000		\$400,000				
Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]	\$520,000		\$520,000				
Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]	\$560,000		\$560,000				
Crown Point - Loop to Spring Valley - W0267 [ID: 1929]	\$420,000		\$420,000				
Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]	\$100,000		\$100,000				
Main Adjustment-Nifong Blvd Improvements-W0256 [ID: 1507]	\$250,000	\$250,000					
New Southeast Pump Station - W0280 [ID: 1989]	\$300,000		\$300,000				
West Ash Upgrades W0145 [ID: 644]	\$300,000		\$300,000				
Total	\$4,850,000	\$1,250,000	\$3,600,000				
Railroad							
Total	\$0						
Sewer							
Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]	\$140,000		\$140,000		\$140,000		
Annual Inflow & Infiltration Program - SW251 [ID: 1718]	\$2,466,000		\$2,466,000		\$2,466,000		
Annual Private Common Collectors - SW112 [ID: 752]	\$276,300		\$276,300		\$276,300		
Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]	\$700,000		\$700,000		\$700,000		
Annual Sewer System Improvements - SW183 [ID: 750]	\$1,000,000		\$1,000,000		\$500,000		
College Avenue Sewer Replacement - SW512 [ID: 2042]	\$45,000		\$45,000				
Columbia Country Club - SW515 [ID: 2050]	\$85,000		\$85,000				
Hwy 63 Connector south of I-70 - SW516 [ID: 2041]	\$25,000		\$25,000				
PCCE #22 - Shannon Place - SW502 [ID: 1603]	\$100,000		\$100,000		\$100,000		
Tupelo-larch Sewer Replacement - SW513 [ID: 2043]	\$15,000		\$15,000				
Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]	\$100,000	\$100,000					
WWTP - Digester Complex Improvements - SW508 [ID: 1303]	\$4,000,000		\$4,000,000		\$3,650,000		
Total	\$8,952,300	\$100,000	\$8,852,300		\$7,832,300		

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	CDBG	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Transp S Tax
			\$700,000					
			\$200,000					
			\$100,000					
			\$1,000,000					
			\$200,000					
			\$100,000					
			\$250,000					
			\$400,000					
			\$50,000					
			\$100,000					
			\$50,000					
			\$100,000					
			\$200,000					
			\$100,000					
			\$2,000,000					
			\$300,000					
			\$5,850,000					
			\$500,000					
			\$500,000					
			\$400,000					
			\$520,000					
			\$560,000					
			\$420,000					
			\$100,000					
			\$300,000					
			\$300,000					
			\$3,600,000					
			\$500,000					
			\$45,000					
			\$85,000					
			\$25,000					
			\$15,000					
			\$350,000					
			\$1,020,000					

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2018	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Storm Water							
Annual CAM Projects - SS114 [ID: 1611]	\$20,000		\$20,000				
Annual Downtown Tree Planters - SS115 [ID: 1621]	\$25,000		\$25,000				
Annual Mitigation Bank Program - SS133 [ID: 1866]	\$20,000		\$20,000				
Annual Projects - SS017 [ID: 839]	\$125,000		\$125,000				
Annual Property Acquisition - SS118 [ID: 1726]	\$25,000		\$25,000				
CAM - Hubbart Flow & Sediment Study - SS128 [ID: 1871]	\$24,940		\$24,940				
Greenwood South - SS140 [ID: 1631]	\$15,000		\$15,000				
Lynn Street Cottages Storm Water Management SS141 [ID: 2053]	\$200,000		\$200,000				
Mill Creek - 307 W Alhambra - SS136 [ID: 2008]	\$150,000		\$150,000				
Sinclair Culvert at Mill Creek - SS131 [ID: 1914]	\$400,000		\$400,000				
Total	\$1,004,940		\$1,004,940				
Solid Waste							
Annual Landfill Gas Recovery Project - RF031 [ID: 883]	\$100,000		\$100,000				
CID Special Project - RF067 [ID: 2055]	\$85,000		\$85,000				
Landfill Expansion Permitting - RF061 [ID: 1585]	\$400,000		\$400,000				
Landfill Gate Improvements - RF066 [ID: 2054]	\$70,000		\$70,000				
LF Operations Center Building Improvements - RF063 [ID: 2036]	\$200,000		\$200,000				
LF Station Facility Improvements Phs2 - RF062 [ID: 2034]	\$100,000		\$100,000				
Material Recovery Facility Phase 1 - RF055 [ID: 884]	\$200,000		\$200,000				
Total	\$1,155,000		\$1,155,000				
Parking							
Parking Infra Upgrades & Maint PK062 [ID: 2064]	\$300,000		\$300,000				
Total	\$300,000		\$300,000				
Transit							
Annual Bus replacement - PT053 [ID: 1560]	\$1,177,736		\$1,177,736				
Annual Transit Project - PT050 [ID: 1549]	\$275,731		\$275,731				
Total	\$1,453,467		\$1,453,467				
Airport							
Annual General Improvements - AP008 [ID: 944]	\$50,000		\$50,000				
New Terminal Complex: Design AP129 [ID: 2057]	\$2,690,571		\$2,690,571				
R/W 2-20 & T/W A North Ext & AGIS Survey AP125 [ID: 1924]	\$734,727		\$734,727				
R/W 2-20 Tech Ops Agreement (AP128) [ID: 2052]	\$200,000		\$200,000				
Runway 2-20 Isolated Pavement Remediations (AP126) [ID: 1720]	\$5,622,949		\$5,622,949				
Total	\$9,298,247		\$9,298,247				
Total Enterprise Fund CIP	\$36,813,954	\$5,300,000	\$31,513,954	\$0	\$7,832,300	\$0	\$0

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	CDBG	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Transp S Tax
				\$20,000				
				\$25,000				
				\$20,000				
				\$125,000				
			\$25,000					
				\$24,940				
				\$15,000				
\$200,000								
			\$150,000					
				\$400,000				
\$200,000			\$175,000	\$629,940				
			\$100,000					
			\$85,000					
			\$400,000					
			\$70,000					
			\$200,000					
			\$100,000					
			\$200,000					
			\$1,155,000					
			\$300,000					
			\$300,000					
					\$1,177,736			
								\$275,731
					\$1,177,736			\$275,731
								\$50,000
		\$190,571				\$2,500,000		
				\$661,254				\$73,473
				\$180,000				\$20,000
				\$5,060,654				\$562,295
		\$190,571		\$5,901,908		\$2,500,000		\$705,768
\$0	\$200,000	\$190,571	\$12,100,000	\$629,940	\$5,901,908	\$1,177,736	\$2,500,000	\$981,499

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2017	Proposed Budget FY 2018	Requested Budget FY 2019	Priority Needs FY 2020 - FY 2022	Future Cost
Electric Funding Source Summary					
2015 Electric Bond			\$27,100,000	\$1,900,000	
Ent Rev	\$5,050,000	\$5,850,000	\$5,350,000	\$17,850,000	\$34,400,000
New Funding	\$5,050,000	\$5,850,000	\$32,450,000	\$19,750,000	\$34,400,000
PYA 2015 Ballot	\$600,000	\$3,950,000			
Prior Year Funding	\$600,000	\$3,950,000			\$0
Unfunded				\$26,600,000	
Unfunded				\$26,600,000	\$0
Total Electric	\$5,650,000	\$9,800,000	\$32,450,000	\$46,350,000	\$34,400,000
Water Funding Source Summary					
Ent Rev	\$1,950,000	\$3,600,000	\$3,000,000	\$6,487,000	\$16,286,000
New Funding	\$1,950,000	\$3,600,000	\$3,000,000	\$6,487,000	\$16,286,000
PYA - various		\$250,000	\$45,000		
PYA Ballot		\$1,000,000			
Prior Year Funding		\$1,250,000	\$45,000		\$0
Future Ballot			\$16,465,600	\$59,376,300	\$3,900,000
Future Ballot			\$16,465,600	\$59,376,300	\$3,900,000
Total Water	\$1,950,000	\$4,850,000	\$19,510,600	\$65,863,300	\$20,186,000
Railroad Funding Source Summary					
Ent Rev			\$100,000	\$300,000	
New Funding			\$100,000	\$300,000	\$0
Total Railroad			\$100,000	\$300,000	\$0
Sewer Funding Source Summary					
2014 Ballot	\$7,182,200	\$7,832,300	\$5,549,500		
BCRSD			\$125,609	\$376,827	\$125,609
Ent Rev	\$2,586,043	\$1,020,000	\$1,440,000	\$7,603,830	\$7,750,000
New Funding	\$9,768,243	\$8,852,300	\$7,115,109	\$7,980,657	\$7,875,609
PYA - various	\$115,865				
PYA Ballot		\$100,000	\$90,000		
Prior Year Funding	\$115,865	\$100,000	\$90,000		\$0
Future Bond					\$500,000
Future Ballot				\$36,494,752	\$30,941,500
Future Ballot				\$36,494,752	\$30,941,500
Total Sewer	\$9,884,108	\$8,952,300	\$7,205,109	\$44,475,409	\$39,317,109
Storm Water Funding Source Summary					
CDBG		\$200,000			
Ent Rev	\$50,000	\$175,000	\$25,000	\$670,000	\$1,550,000
Ent Rev - 2015 Ballot	\$284,021	\$629,940	\$707,000	\$3,586,000	\$890,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2017	Proposed Budget FY 2018	Requested Budget FY 2019	Priority Needs FY 2020 - FY 2022	Future Cost
Storm Water Funding Source Summary					
New Funding	\$334,021	\$1,004,940	\$732,000	\$4,256,000	\$2,440,000
Total Storm Water	\$334,021	\$1,004,940	\$732,000	\$4,256,000	\$2,440,000
Solid Waste Funding Source Summary					
Ent Rev	\$300,000	\$1,155,000	\$1,175,000	\$3,600,000	\$100,000
New Funding	\$300,000	\$1,155,000	\$1,175,000	\$3,600,000	\$100,000
PYA Ent Rev	\$80,069				
Prior Year Funding	\$80,069				\$0
Future Bond				\$10,000,000	
Future Funding				\$10,000,000	\$0
Unfunded			\$1,125,000		
Unfunded			\$1,125,000		\$0
Total Solid Waste	\$380,069	\$1,155,000	\$2,300,000	\$13,600,000	\$100,000
Parking Funding Source Summary					
Ent Rev		\$300,000	\$300,000	\$900,000	
New Funding		\$300,000	\$300,000	\$900,000	\$0
Total Parking		\$300,000	\$300,000	\$900,000	\$0
Transit Funding Source Summary					
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$3,533,208	\$4,710,944
Transp S Tax	\$314,434	\$275,731	\$283,689	\$901,329	\$1,177,736
New Funding	\$1,492,170	\$1,453,467	\$1,461,425	\$4,434,537	\$5,888,680
Total Transit	\$1,492,170	\$1,453,467	\$1,461,425	\$4,434,537	\$5,888,680
Airport Funding Source Summary					
CVB Hotel Tax for Airport		\$190,571			
FAA Grant	\$8,763,399	\$5,901,908	\$3,498,144	\$11,998,226	
MoDot		\$2,500,000			
Transp S Tax	\$399,638	\$705,768	\$1,188,684	\$1,691,069	
New Funding	\$9,163,037	\$9,298,247	\$4,686,828	\$13,689,295	\$0
Future Bond			\$9,399,029	\$25,807,970	
Future Funding			\$9,399,029	\$25,807,970	\$0
Total Airport	\$9,163,037	\$9,298,247	\$14,085,857	\$39,497,265	\$0
Overall Funding Source Summary					
2014 Ballot	\$7,182,200	\$7,832,300	\$5,549,500		
2015 Electric Bond			\$27,100,000	\$1,900,000	
BCRSD			\$125,609	\$376,827	\$125,609
CDBG		\$200,000			
CVB Hotel Tax for Airport		\$190,571			

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2017	Proposed Budget FY 2018	Requested Budget FY 2019	Priority Needs FY 2020 - FY 2022	Future Cost
Overall Funding Source Summary					
Ent Rev	\$9,936,043	\$12,100,000	\$11,390,000	\$37,410,830	\$60,086,000
Ent Rev - 2015 Ballot	\$284,021	\$629,940	\$707,000	\$3,586,000	\$890,000
FAA Grant	\$8,763,399	\$5,901,908	\$3,498,144	\$11,998,226	
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$3,533,208	\$4,710,944
MoDot		\$2,500,000			
Transp S Tax	\$714,072	\$981,499	\$1,472,373	\$2,592,398	\$1,177,736
New Funding	\$28,057,471	\$31,513,954	\$51,020,362	\$61,397,489	\$66,990,289
PYA - various	\$115,865	\$250,000	\$45,000		
PYA 2015 Ballot	\$600,000	\$3,950,000			
PYA Ballot		\$1,100,000	\$90,000		
PYA Ent Rev	\$80,069				
Prior Year Funding	\$795,934	\$5,300,000	\$135,000		\$0
Future Bond			\$9,399,029	\$35,807,970	\$500,000
Future Funding			\$9,399,029	\$35,807,970	\$500,000
Future Ballot			\$16,465,600	\$95,871,052	\$34,841,500
Future Ballot			\$16,465,600	\$95,871,052	\$34,841,500
Unfunded			\$1,125,000	\$26,600,000	
Unfunded			\$1,125,000	\$26,600,000	\$0
Total	\$28,853,405	\$36,813,954	\$78,144,991	\$219,676,511	\$102,331,789

Capital Project Funding Sources FY 2018 Proposed Budget

Abbreviations	Funding Source Descriptions
Ballot - All Dates	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
Bond Forfeitures	<u>Bond Forfeitures</u> - Money forfeited by contractors who do not request an inspection of required work within a reasonable time period prior to issuance of occupancy permit
Bond Proceeds	<u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.
Capital Improvements Sales Tax	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2015.
CAP-FB	<u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.
CDBG	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
CVB	<u>Convention & Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.
CVB Tourism Dev Fund	Convention & Visitors Bureau Tourism Development Fund - 1% lodging tax, passed in 1999, that is set aside to enhance and develop attractions.
Contrib. From Utilities	<u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.
Co rd tax reb	<u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.
County Reimbursement	<u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.
Designated Loan Fund (DLF)	<u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.
Development fee	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.50 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
EU loans	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
Ent Rev	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
FAA Gr	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for local matching funds.
FTA	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
Future Bonds Future Financing/Ballot	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.

Capital Project Funding Sources FY 2018 Proposed Budget

Abbreviations	Funding Source Descriptions
Gen Fd/PI	<u>General Fund/Public Improvement</u> - Local funds generated through the sales tax.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
Insurance Reimb	<u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.
Loan/Bond	<u>Loan/Bond</u> - short-term borrowing, either from a bank or bond
Miscellaneous Revenues	<u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.
MODOT	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.
Non - Motorized Grant	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
Park Sales Tax	<u>Parks Sales Tax</u> - Funds generated from the 2015 Local Parks Tax issue for the amount of one-quarter for six years and one-eighth thereafter.
Prior Yr App (PYA)	<u>Prior Year Appropriation</u> - Funds approved in previous years.
RSR Fd	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
STP	<u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
Unfunded	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.
User Agencies	<u>User Agencies</u> - Funds received from agencies whom the City provides a service to based on number of calls received or time spent. (ex. Boone County Sheriff and Boone County Fire Protection for 911 service)



Debt Service Summary Section



General Information

The City is authorized to issue General Obligation Bonds payable from ad valorem taxes to finance capital improvements. General Obligation Bonds are supported by a pledge of the City's full faith and credit. The applicable Missouri statutes are listed below. The computation of legal debt margin is on the following page. The City currently has no General Obligation debt outstanding.

The City is authorized to issue Revenue Bonds to finance capital improvements to its various utility operations such as the electric system, water system, sewer system and parking. These types of Revenue Bonds require a majority vote of the qualified electorate voting on the specific proposition. All Revenue Bonds issued by the City are payable out of the revenues derived from the operation of the facility that is financed from the proceeds of such bonds.

The City is authorized to issue Special Obligation Bonds. These bonds are special obligations of the City. The payment of the principal of and interest on the bonds is subject to an annual appropriation by the City. The City is not legally required or obligated to make any such annual appropriation, and the decision whether or not to appropriate such funds will be solely within the discretion of the then current City Council. The City Council has never failed to appropriate Special Obligation debt payments.

The City's stable financial condition as well as sound debt administration practices allow it to continue to enjoy favorable bond ratings of its General Obligation Bonds, Special Obligation Bonds, and Revenue Bonds. The City has consistently held a General Obligation Rating of AA and Revenue Bond rating of A1 for most utilities. Water & Electric Revenue Bonds currently have a AA rating.

Missouri Statutes

Section 95.115 & 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment. Section 95.125 and 95.130 of the 1978 Missouri Revised Statutes provides that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system and an additional 10 percent for purchasing or construction of waterworks, electric or other light plants provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

Debt Requirement Schedules

This section provides a summary of the debt outstanding. The City's debt can be divided between Enterprise Fund debt and General Government debt. Payments for Enterprise Fund debt are budgeted in the fund associated with the debt while General Government Debt is budgeted in separate Debt Service Funds. For information on the debt service requirements of each issue outstanding, please refer to the

Enterprise Fund Debt:

- Water and Electric - page 574
- Sewer - page 638
- Parking - page 539
- Solid Waste - page 659

General Government Debt:

- Robert M. Lemone Trust - page 208
- MO Transportation Finance Corp. Loan - page 208
- 2016 Govt Center Refunding Bonds 2008B - page 209

All Funds - Debt Service Summary

Computation of Legal Debt Margin

Assessed Value 2017 - Preliminary*		\$1,998,239,686
Constitutional Debt Limit**	(20% Assessed Value)	\$399,647,937
Total Bonded Debt		\$352,033,461

Less:

Revenue Bonds	\$236,333,300	
Special Obligation Bonds	\$107,150,000	
Special Obligation Notes	<u>\$8,550,161</u>	
		\$352,033,461

Total Amount of General Obligation Debt Applicable to Debt Limit

\$0

(City currently has no general obligation debt)

Legal Debt Margin

\$399,647,937

* All tangible property

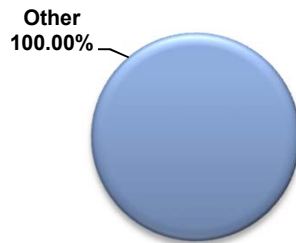
** Section 95.115 of the 1978 Missouri Revised Statutes

Summary of Outstanding Debt

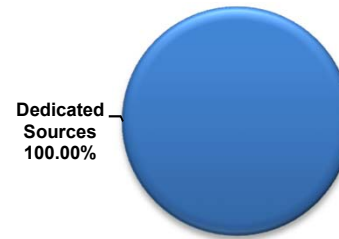
As of 09/30/2017

	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
General Obligation Bonds: Paid off in FY 2003				
REVENUE BONDS:				
09 Water & Elec Improvement Bond (09/29/09)	\$16,725,000	3.00% - 4.125%	10/01/34	\$16,435,000
11 Water & Elec Ref. & Improvement Bond (5/17/11)	\$84,180,000	3.00% - 5.00%	10/01/41	\$72,755,000
14 Water & Elec Refunding Bond (07/07/14)	\$14,180,000	2.00%-3.00%	10/01/28	\$10,780,000
15 Water & Elec Ref. & Improvement Bond (8/5/15)	\$51,280,000	3.125% - 5.00%	10/01/45	\$47,260,000
'99 San. Sewer Bonds Series A (6/1/99)	\$3,730,000	3.625% - 5.25%	01/01/20	\$660,000
'99 San. Sewer Bonds Series B (12/1/99)	\$1,420,000	4.125%-6.00%	07/01/20	\$250,000
'00 San. Sewer Bonds Series B (11/11/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$575,000
'02 San. Sewer Bonds Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$765,000
'03 San. Sewer Bonds Series B (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$1,440,000
'04 San. Sewer Bonds Series B (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$300,000
'06 San. Sewer Bonds Series B (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$460,000
'07 San. Sewer Bonds Series B (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$1,075,000
'09 San. Sewer Taxable Bonds (09/29/09)	\$10,405,000	5.44% - 6.02%	10/01/34	\$10,405,000
'10 San. Sewer Revenue Bonds (01/14/10)	\$59,335,000	1.49%	07/01/32	\$47,788,300
'12 San. Sewer Revenue Bonds (03/29/12)	\$9,365,000	.35%-3.75%	10/01/36	\$7,620,000
13 San. Sewer Refunding (7/2/13)	\$3,325,000	.38-1.10%	10/01/17	\$665,000
15 San. Sewer Revenue Bonds (3/31/15)	\$18,200,000	3.00%-5.00%	10/01/35	\$17,100,000
Total Revenue Bonds				\$236,333,300
SPECIAL OBLIGATION BONDS:				
09 Parking Taxable Spec. Obligation. Impr (09/01/09)	\$13,030,000	4.30% - 6.20%	03/01/34	\$12,650,000
12 Parking Spec. Obligation. Impr (03/08/12), Series A,B	\$8,925,000	.55%-4.00%	03/01/31	\$6,925,000
12 Sewer S.O. Refunding Bonds, Series B (05/21/12)	\$1,465,000	2.00%	10/01/20	\$680,000
'12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$1,245,000
'12 Electric S.O. Refunding Bonds, Series D (05/21/12)	\$25,400,000	2.00%-5.00%	10/01/33	\$21,180,000
12 Electric S.O. Refunding Bonds, Series E (12/13/12)	\$39,955,000	2.00%-4.00%	09/01/32	\$37,455,000
15 Parking S.O. Refunding Bonds 2006 (1/31/16)	\$1,135,000	5.00%	02/01/21	\$430,000
15 Solid Waste S.O. Refunding Bonds 2006 (1/31/16)	\$1,235,000	2.00%-5.00%	02/01/26	\$735,000
15 Sewer S.O. Refunding Bonds 2006 (1/31/16)	\$4,710,000	2.00%-5.00%	02/01/26	\$3,965,000
16 Govt Center Refunding Bonds 2008B (7/14/16)	\$17,580,000	3.50%-5.00%	09/30/28	\$16,365,000
17 Solid Waste S.O. Revenue Bonds (4/19/17)	\$5,520,000	3.00% - 3.375%	02/01/37	\$5,520,000
Total Special Obligation Bonds				\$107,150,000
SPECIAL OBLIGATION NOTES:				
11 Robert M. Lemone Trust	\$2,550,000	5.250%	11/01/21	\$1,001,964
'11 IBM Loan	\$9,229,723	6.000%	10/01/20	\$3,526,715
'12 MTFC Loan	\$8,200,000	3.920%	03/01/22	\$4,021,482
Total Special Obligation Notes				\$8,550,161
TOTAL:				\$352,033,461

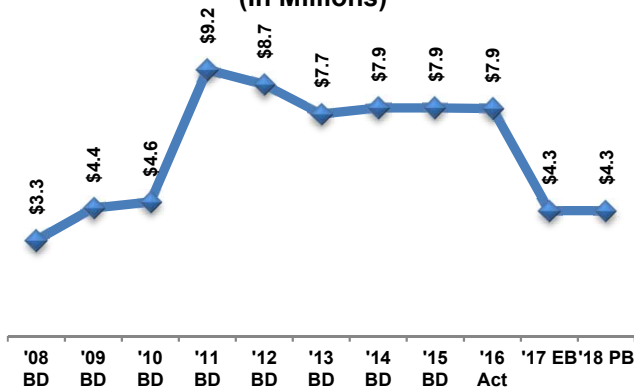
FY 2018 Total Expenditures By Category



FY 2018 Totals By Funding Source



General funding can be reallocated from one department to another.
Dedicated funding is specifically allocated to this department.

Total Budgeted Expenditures
(In Millions)

Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$34,974,865	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Total	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0		
Investment Revenue	\$102,693	\$122,456	\$122,456	\$122,456	0.0%	0.0%
Other Local Revenue	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0		
Operating Transfers	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797	(0.7%)	(0.7%)
Use of Prior Year Sources	\$5,318,316	\$145,569	\$145,569	\$159,985	9.9%	9.9%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(0.1%)	(0.1%)

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**Revenues, Expenditures, and Changes in Fund Balance
General Government Debt Service Funds Combined**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed FY 2018</u>
Revenues:				
Property Taxes				
Investment Revenue	\$102,693	\$122,456	\$122,456	\$122,456
Miscellaneous Revenue	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494
Total Revenues	<u>\$1,858,424</u>	<u>\$1,379,950</u>	<u>\$1,379,950</u>	<u>\$1,379,950</u>
 Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$34,974,865	\$4,343,232	\$4,343,232	\$4,338,732
Total Expenditures	<u>\$35,576,282</u>	<u>\$4,343,232</u>	<u>\$4,343,232</u>	<u>\$4,338,732</u>
 Excess (Deficiency) of Revenues Over Expenditures	<u>(\$33,717,858)</u>	<u>(\$2,963,282)</u>	<u>(\$2,963,282)</u>	<u>(\$2,958,782)</u>
 Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797
Operating Transfer To Other Funds	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses):	<u>\$28,399,542</u>	<u>\$2,817,713</u>	<u>\$2,817,713</u>	<u>\$2,798,797</u>
 Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	<u>(\$5,318,316)</u>	<u>(\$145,569)</u>	<u>(\$145,569)</u>	<u>(\$159,985) ^</u>
 Fund Balance	\$8,680,140	\$3,361,824	\$3,361,824	\$3,216,255
Fund Balance End of Period	<u><u>\$3,361,824</u></u>	<u><u>\$3,216,255</u></u>	<u><u>\$3,216,255</u></u>	<u><u>\$3,056,270</u></u>

^ Planned use of fund balance in accordance with budget strategies and guidelines.

Funding Sources and Uses Debt Service Funds Combined

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest Revenue	\$102,693	\$122,456	\$122,456	\$122,456
Less: GASB 31 Interest Adjustment	6,489			
Fees and Service Charges				
Other Local Revenues ++	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494
	\$1,851,935	\$1,379,950	\$1,379,950	\$1,379,950
Operating Transfers From Other Funds	\$28,399,542	\$2,817,713	\$2,817,713	\$2,798,797
Total Financial Sources	\$30,251,477	\$4,197,663	\$4,197,663	\$4,178,747
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0
Total Expenditures	\$601,417	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0			
Less: GASB 16 Vacation Liability Adj	\$0			
Total Expenditures w/o GASB Adj	\$601,417	\$0	\$0	\$0
Operating Transfers to Other Funds	\$34,974,865	\$4,343,232	\$4,343,232	\$4,338,732
Interest Expense				
Bank & Paying Agent Fees				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732
Financial Sources Over/(Under) Uses	(\$5,324,805)	(\$145,569)	(\$145,569)	(\$159,985)

The Funding Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the net income statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.

**Funding Sources and Uses
Debt Service Funds Combined**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed FY 2018</u>
Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,997,799	\$1,997,799	\$1,852,230
Financial Sources Over/(Under) Uses		(\$145,569)	(\$145,569)	(\$159,985)
Cash and Cash Equivalents	\$1,997,799			
Projected Unassigned Cash Reserve	<u><u>\$1,997,799</u></u>	<u><u>\$1,852,230</u></u>	<u><u>\$1,852,230</u></u>	<u><u>\$1,692,245</u></u>

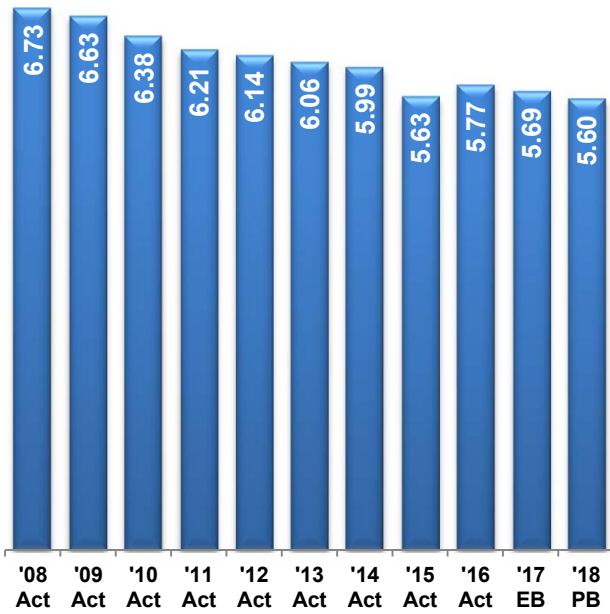
Cash Reserve Target

The primary expenditures for this fund are payment of debt. The primary revenues are transfers from other funds to make the debt payment. There is no cash reserve target for this fund.

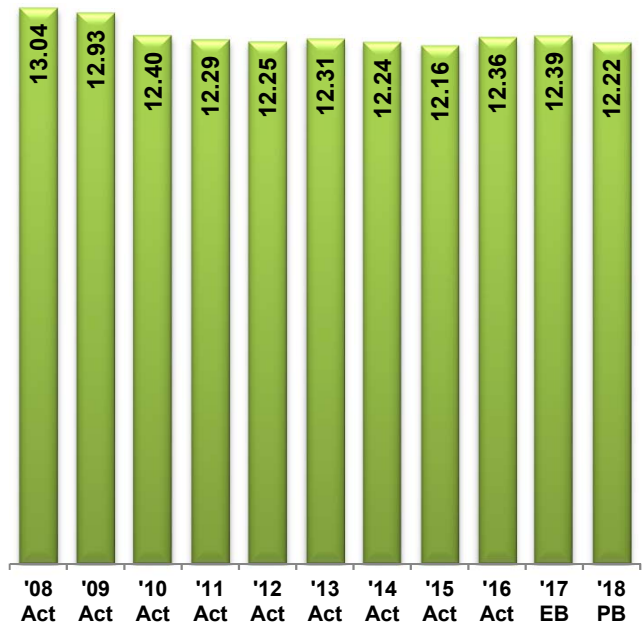
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PERSONNEL SUMMARY INFORMATION

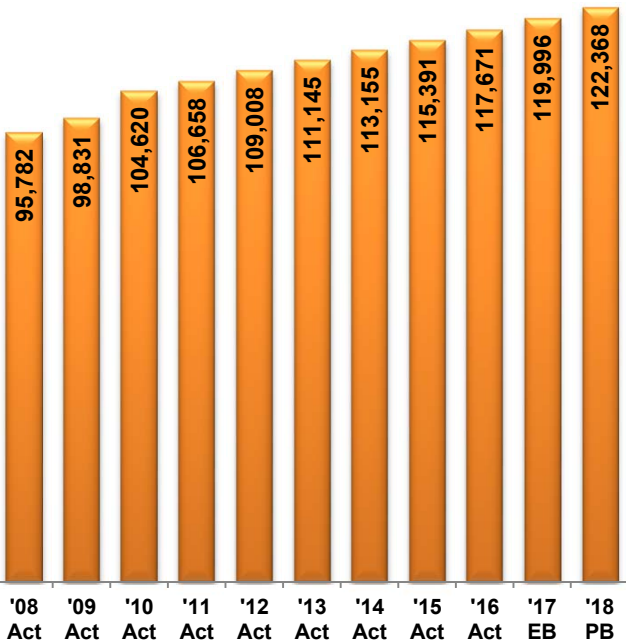
**General Fund
Employees Per 1,000 Population**



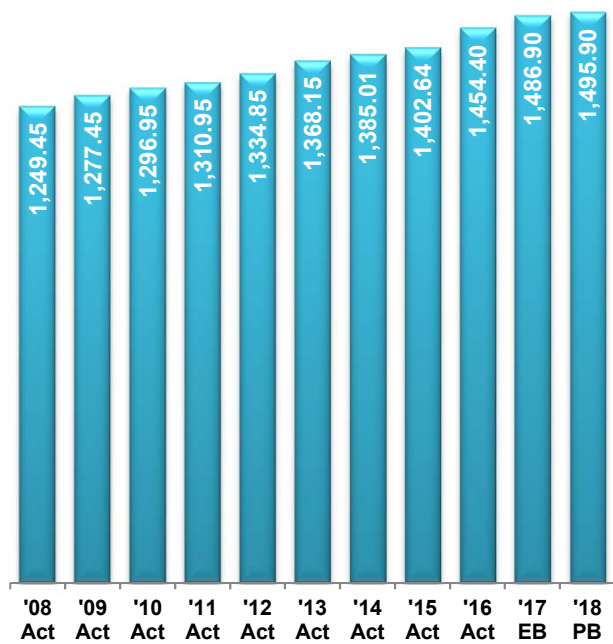
**Total Employees
Per 1,000 Population**



**City of Columbia
Population***



**Total Authorized
Positions**



Position Changes FY 2018 Proposed Budget

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
Human Resources (GF)	0.50			0.50	(0.50) FTE HR Technician (offset in fees & budget reductions)
Administrative Dept (GF)			0.25	0.25	Administrative Reallocations
	0.50	0.00	0.25	0.75	
Health and Environment					
Health & Environment Depts (GF)			(0.25)	(0.25)	Health & Environment Reallocations
	0.00	0.00	(0.25)	(0.25)	
Parks and Recreation					
Parks and Recreation (EF)			0.50	0.50	P&R reallocation
Parks and Recreation (GF)			0.50	0.50	P&R reallocation
	0.00	0.00	1.00	1.00	
Public Safety					
Police (GF)	1.00			1.00	(1.00) FTE Evidence Unit Supervisor
Police (GF)	1.00			1.00	(1.00) FTE Community Relations Specialist
Police (GF)	1.00			1.00	(1.00) FTE Police Trainer
Municipal Court (GF)		(1.00)		(1.00)	(1.00) FTE Admin Support Asst (Position eliminated)
	3.00	(1.00)	0.00	2.00	
Supporting Activities					
Building Maint/Custodial (ISF)		(1.00)		(1.00)	(1.00) FTE Maintenance Mech (Position eliminated)
Building Maint/Custodial (ISF)		(2.00)		(2.00)	(2.00) FTE Custodians (Positions eliminated)
Community Relations (ISF)	1.00			1.00	(1.00) FTE Community Relations Specialist
Employee Benefit Fund (ISF)	0.50			0.50	(0.50) FTE HR Technician
Supporting Activities (ISF)			0.40	0.40	Supporting Activities reallocation
	1.50	(3.00)	0.40	(1.10)	
Transportation					
Non-Motorized (SRF)		(1.00)		(1.00)	(1.00) FTE Engineering Tech (Position eliminated)
Transportation Depts (EF)			(0.50)	(0.50)	Transportation Reallocations
Transportation Depts (GF)			(0.55)	(0.55)	Transportation Reallocations
	0.00	(1.00)	(1.05)	(2.05)	
Utilities					
Water - (EF)	2.00			2.00	(1.00) FTE Water Distribution Operator - W&L
Electric - (EF)	1.00			1.00	(1.00) FTE Engineering Spec/Engineer
PW-Solid Waste (EF)	2.00			2.00	(2.00) FTE Senior Refuse Collectors
PW-Solid Waste (EF)	1.00			1.00	(1.00) FTE Custodian
PW-Storm Water (EF)	1.00			1.00	(1.00) FTE Engineering Spec/Engineer
PW-Storm Water (EF)	1.00			1.00	(1.00) FTE Storm Water MS4 Technician
PW-Sewer (EF)	1.00			1.00	(1.00) FTE Jet Lead Operator - 773
Utilities (EF)			(0.35)	(0.35)	Utility Reallocations
	9.00	0.00	(0.35)	8.65	
General Fund (GF)	3.50	(1.00)	(0.05)	2.45	
Special Revenue Funds (SRF)	0.00	(1.00)	0.00	(1.00)	
Enterprise Funds (EF)	9.00	0.00	(0.35)	8.65	
Internal Services Funds (ISF)	1.50	(3.00)	0.40	(1.10)	
Total Personnel Changes	14.00	(5.00)	0.00	9.00	

**Position Changes
FY 2018 Proposed Budget**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	11.50	8.60	8.60	8.85	0.25
Finance Department (GF)	51.10	51.10	51.10	51.10	0.00
Human Resources (GF)	9.16	9.16	9.16	9.66	0.50
Law Department (GF)	16.75	15.75	15.75	15.75	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	1.30	0.95	0.95	0.95	0.00
Other Gen. Govt. Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
Total Administrative	92.81	88.56	88.56	89.31	0.75
Health and Environment:					
Public Health & Human Services (GF)	69.00	69.00	68.00	68.00	0.00
Community Development (GF)	42.25	41.25	41.25	41.25	0.00
Economic Development (GF)	3.00	3.50	3.50	3.50	0.00
Cultural Affairs (GF)	3.00	2.75	2.75	2.50	(0.25)
Convention & Tourism Fund (SRF)	9.25	9.65	9.65	9.65	0.00
Office of Sustainability (GF)	0.00	6.00	5.00	5.00	0.00
CDBG Fund (SRF)	4.00	4.00	4.00	4.00	0.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	130.50	136.15	134.15	133.90	(0.25)
Parks and Recreation:					
General Fund Operations (GF)	47.41	47.06	47.06	47.56	0.50
Recreation Services Fund (EF)	33.34	33.34	33.34	33.84	0.50
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	80.75	80.40	80.40	81.40	1.00
Public Safety:					
Police Department (GF)	200.00	203.40	207.40	210.40	3.00
Fire Department (GF)	145.00	145.00	145.00	145.00	0.00
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	12.00	11.00	11.00	10.00	(1.00)
Total Before PSJC and EM	357.00	359.40	363.40	365.40	2.00
Public Safety Joint Comm. (GF)	0.00	0.00	0.00	0.00	0.00
Total Public Safety	357.00	359.40	363.40	365.40	2.00
Supporting Activities:					
Employee Benefit Fund (ISF)	6.84	7.84	7.84	8.34	0.50
Self Insurance Reserve Fund (ISF)	4.30	3.30	3.30	3.30	0.00
Custodial & Building Maint. Fund (ISF)	17.57	17.57	17.57	14.57	(3.00)
Fleet Operations Fund (ISF)	38.23	41.23	41.23	41.23	0.00
GIS Fund (ISF)	6.26	12.25	12.25	0.00 *	(12.25)
Information Technology Fund (ISF)	35.20	37.10	39.10	51.35 *	12.25
Public Communications Fund (ISF)	18.50	30.35	30.35	31.75	1.40
Utility Customer Services Fund (ISF)	18.20	18.20	19.20	19.20	0.00
Total Supporting Activities	145.10	167.84	170.84	169.74	(1.10)

* In the FY 2018 budget, GIS will be merged in the Information Technology budget.

**Personnel Position Summary
FY 2018 Proposed Budget**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed FY 2018</u>	<u>Position Changes</u>
Transportation:					
Non-Motorized Grant (SRF)	4.80	3.20	3.20	2.20	(1.00)
Streets and Engineering (GF)	51.90	55.60	55.60	55.05	(0.55)
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement and Traffic (GF)	13.10	13.05	13.05	13.05	0.00
Transit Fund (EF)	51.95	56.55	56.55	56.50	(0.05)
Regional Airport Fund (EF)	18.65	18.40	17.40	16.95	(0.45)
Parking Facilities Fund (EF)	9.45	10.05	10.05	10.05	0.00
Railroad Utility Fund (EF)	3.00	3.00	3.00	3.00	0.00
Transload Facility (SRF)	3.00	0.00	0.00	0.00	0.00
Capital Improvement Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	155.85	159.85	158.85	156.80	(2.05)
Utilities:					
Water Utility Fund (EF)	97.62	100.75	100.75	99.77	(0.98)
Electric Utility Fund (EF)	188.67	183.35	182.85	186.48	3.63
Sanitary Sewer Utility Fund (EF)	86.42	84.02	84.02	84.77	0.75
Solid Waste Utility Fund (EF)	109.27	113.27	113.27	116.52	3.25
Mid MO Solid Waste Mgt Dist (SRF)	2.00	2.00	2.00	2.00	0.00
Storm Water Utility Fund (EF)	8.41	7.81	7.81	9.81	2.00
Total Utilities	492.39	491.20	490.70	499.35	8.65
Total Authorized Number of Positions	1,454.40	1,483.40	1,486.90	1,495.90	9.00
Total By Fund Type:					
General Fund (GF)	679.47	686.17	688.17	690.62	2.45
Special Revenue Funds (SRF)	23.05	18.85	18.85	17.85	(1.00)
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Trust Funds (TF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds	702.52	705.02	707.02	708.47	1.45
Total Enterprise Funds (EF)	606.78	610.54	609.04	617.69	8.65
Total Internal Services Funds (ISF)	145.10	167.84	170.84	169.74	(1.10)
Total All Funds	1,454.40	1,483.40	1,486.90	1,495.90	9.00

(GF) - General Fund
 (ISF) - Internal Service Funds
 (SRF) - Special Revenue Funds
 (EF) - Enterprise Funds
 (TF) - Trust Funds
 (CIP) - Capital Improvement Plan
 (DSF) - Debt Service Funds



General Fund Summary



Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Health, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into five separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of-Taxes (PILOT), Transfers, and Property Taxes. Of the total funding available, 28% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 72% comes from general sources which can be moved from one department to another department. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding, 38% comes from dedicated sources and 62% is from general sources.

Health and Environment

Five General Fund departments are included in the Health and Environment section. These include: Health and Human Services, Community Development, Economic Development, Office of Sustainability and Cultural Affairs. Of the total funding, 52% is dedicated sources and 48% is from general sources.

Parks and Recreation

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program. Of the total funding, 32% comes from dedicated sources and 68% is general sources.

Public Safety

Four General Fund departments are included in the Public Safety section. These include: Police, Fire, Public Safety Joint Communications, and Municipal Court. Of the total funding, 1% is from dedicated sources and 99% is from general sources.

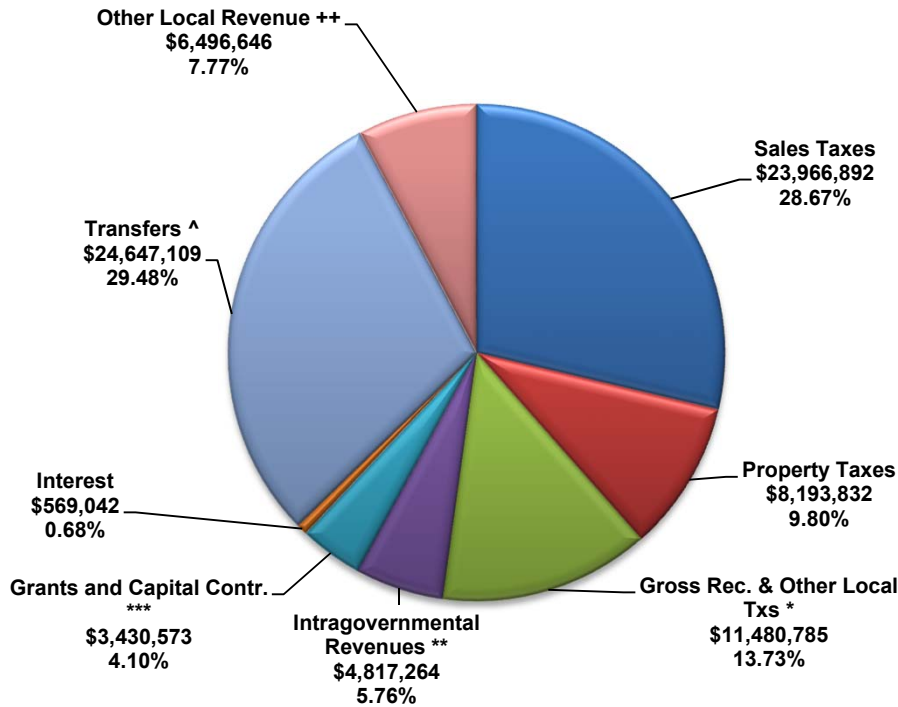
Transportation

Two General Fund departments are included in the Transportation Section. These include: Streets and Engineering, and Parking Enforcement and Traffic. Of the total funding, 93% is from dedicated sources and 7% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2018



Revenues By Category (Where the Money Comes From)

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Sales Taxes	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892	1.0%	3.2%
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Gross Rec. & Other Local Txs *	\$11,641,678	\$12,361,917	\$11,460,042	\$11,480,785	0.2%	(7.1%)
Intragovernmental Revenues **	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Grants and Capital Contr. ***	\$4,119,790	\$4,555,218	\$3,607,692	\$3,430,573	(4.9%)	(24.7%)
Interest	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Transfers ^	\$24,987,498	\$24,576,159	\$24,433,490	\$24,647,109	0.9%	0.3%
Other Local Revenue ++	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646	(4.9%)	4.8%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$0	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
	\$84,379,973	\$84,770,259	\$83,969,295	\$83,602,143	(0.4%)	(1.4%)

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fee. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** Intragovernmental Charges are General and Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

*** Capital Contributions are government grants and other aid used to fund capital projects.

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues.

+++ Appropriated Fund Balance For:

Pension Plan Change	\$0	\$0	\$0	\$0
Prior Year Savings Allocated	\$0	\$0	\$0	\$0
Council Alloc. Of Excess Fund Bal	\$0	\$500,000	\$500,000	\$0
Operations	\$0	\$0	\$0	\$0
	\$0	\$500,000	\$500,000	\$0

General Fund Revenue By Category (Where the Money Comes From)

Revenue Category Highlights / Significant Changes

The City of Columbia receives revenues from a number of sources, including Property Taxes; Sales Taxes; Other Local Taxes; PILOT; General and Administrative (G&A) Fees; Grants; Interest Revenue; Transfers; Franchises, Licenses and Permits; Fines; Fees; Service Charges; Miscellaneous Revenues; and Appropriated Fund Balance.

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Actual 2016, Estimated 2017 and Proposed 2018.

Property Taxes: The growth in Property Taxes is projected to increase 1.7% from Estimated FY 2017. The growth of assessed valuation of real property for new construction is projected to be 2% while no change is projected for personal property, penalties, and other property taxes. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

Sales Taxes: The growth in Sales Taxes is projected to increase 1.0% from Estimated FY 2017. Estimated growth for FY 2017 reflects a 1.7% increase over Actual FY 2016 and the City had budgeted for 1% growth. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary. The City closely monitors this major revenue source on a monthly basis and adjusts spending if the revenues are not meeting budget. In FY 2018, a 45 day hiring delay was continued from FY 2017 and fleet replacements were delayed in order to deal with low growth of revenues.

Gross Receipt/Other Local Taxes: Based on FY 2017 estimates minimal growth (0.2%) is anticipated for FY 2018.

Intragovernmental Revenues - General and Administrative Fees (G&A): The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds (i.e., bids, purchase orders issued, investments, payroll functions, budget etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a 1.4% increase from Estimated FY 2017.

Grants: There is a decrease of \$0.2 million or 4.9% from Estimated FY 2017 in Grants. There is a decrease in county revenue of \$286,179 for reimbursements related to PSJC expenditures as remaining expenses are being transitioned over to be paid by the County directly.

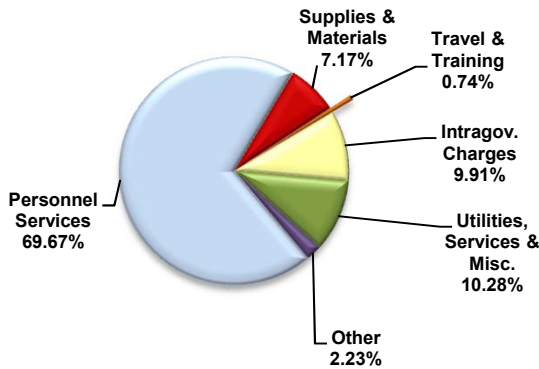
Transfers: The growth in Transfers is projected to be \$213,619 or 0.9% over Estimated FY 2017. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase \$463,081 or 2.9% from Estimated FY 2017 based upon modest growth trends and a 1% operating rate increase in the Electric Utility and 4% operating rate increase in the Water Utility in FY 2018. P.I.L.O.T. revenue is highly weather dependent. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund street, engineering and traffic costs and Parks Sales Tax of \$1,746,684 will continue to help fund parks and recreation costs in the general fund.

Other Local Revenues: The decrease in Other Local Revenues is projected to be (\$334,741) or (4.9%) from Estimated FY 2017. Most of this decrease is due to a one time Tracfone settlement received during FY 2017.

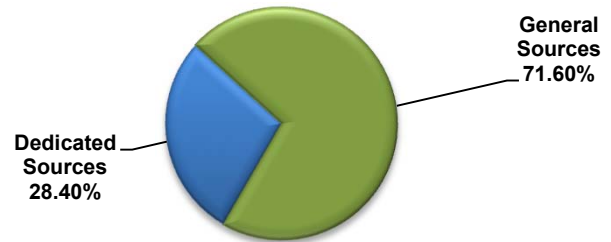
Please refer to pages 151 - 154 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2018 Total Expenditures By Category

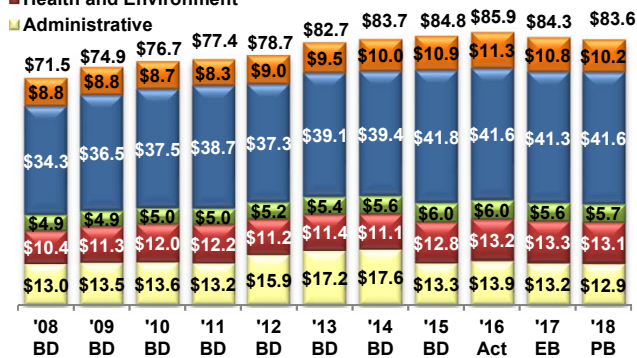


FY 2018 Totals By Funding Source

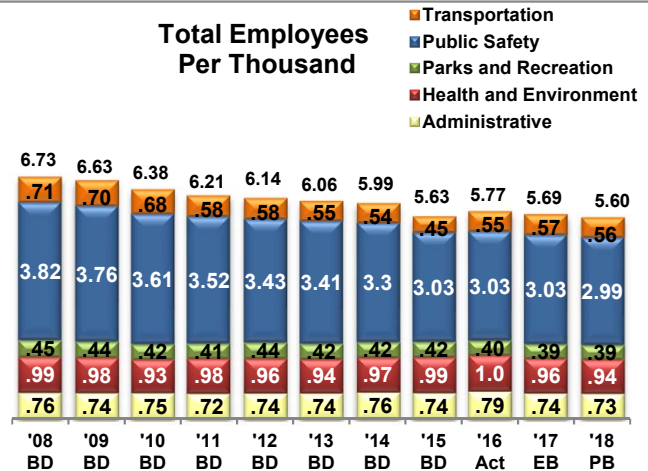


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenses (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$53,766,134	\$56,448,541	\$54,719,877	\$58,243,520	6.4%	3.2%
Supplies & Materials	\$5,332,465	\$6,787,022	\$6,645,682	\$5,993,852	(9.8%)	(11.7%)
Travel & Training	\$483,319	\$590,520	\$549,916	\$619,148	12.6%	4.8%
Intragov. Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,288,682	(0.9%)	(0.9%)
Utilities, Services & Misc.	\$8,777,064	\$9,857,154	\$9,599,049	\$8,592,179	(10.5%)	(12.8%)
Capital	\$1,744,541	\$379,481	\$360,961	\$0	(100.0%)	(100.0%)
Other	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(0.6%)	(0.6%)
Total	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)
Operating Expenses	\$75,945,636	\$82,048,745	\$79,880,032	\$81,737,381	2.3%	(0.4%)
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(0.6%)	(0.6%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$1,744,541	\$379,481	\$360,961	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)

Funding Sources (Where the Money Comes From)

Dedicated Sources	\$24,769,960	\$24,735,868	\$24,195,661	\$23,739,816	(1.9%)	(4.0%)
General Sources	\$55,202,349	\$59,568,475	\$57,921,449	\$59,862,327	3.4%	0.5%
Total Funding Sources	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: The General Fund will increase by a net of 2.45 FTE positions due to a combination of additional positions, positions being deleted, and reallocation of positions from one department to another. There were 3.50 FTE positions added in the general fund. This 0.36% increase is considerably lower than the population growth of 1.8%.

- One unfilled Administrative Support Assistant has been deleted in the Municipal Court Department. The department will utilize several temporary positions to cover the court's expanded hours of service
- One 0.50 FTE Human Resource Technician has been added and will be split between the Human Resources department and Employee Benefit Fund. This position will be completely offset by G&A fees and the reduction to the department operating budget.
- One Police Trainer, one Community Relations Specialist and one Evidence Unit Supervisor position will be added to Police. These changes will allow four sworn police officers to return to duties that require police powers. In addition, temporary help funds will be utilized for a police recruiter
- A health insurance increase of 7% to gross premiums with cost sharing between City and employees is included in FY 2018
- Pension increases for LAGERS (General/Utility) and police and fire significantly impacted the General Fund budget for FY 2018 (\$1.3 million).

Supplies and Materials: reflects a decrease of (\$0.8 million) or (11.7%). The Streets maintenance budget includes a decrease of \$175,000 (the remaining decrease amount is in the utilities, services, and miscellaneous area) due to one time funding in FY 2017 from the County Road Tax Rebate funds. Due to lower fuel costs, the fuel budget reflects a decrease of \$132,180. In addition, the parts budgets have been decreased \$310,290 due to the parts mark-up charged by Fleet operations being reduced from 26% to 25%. Other decreases in this category are due to one-time supplemental items purchased in FY 2017 and budget cuts submitted by departments to help balance the general fund budget.

Travel and Training: reflects an increase of \$28,628 or 4.8% from FY 2017 adjusted budget. Police reflects an increase of \$32,020 due to Law Enforcement Training academy payments for new hires.

Intragovernmental Charges: reflects a \$76,826 or 0.9% decrease over FY 2017 adjusted budget. Self Insurance charges decreased overall due to no increase in costs, lower claims and lower workman's comp exposures.

Utilities, Services & Miscellaneous: reflects a decrease of \$1.3 million or 12.8% from the FY 2017 adjusted budget. There is a decrease of \$0.5 million in the City Manager budget due to the one time payment to the Boys and Girls Club that was approved by City Council in FY 2017. In addition, there is a decrease of \$0.4 million in the Streets and Engineering budget due to one time funding of \$175,000 from the County Road Tax Rebate funds,

There is a Council Reserve amount of \$91,000 set aside which Council can allocate. Contingency has been set at \$100,000.

Capital reflects an decrease of \$379,481 million or 100% from budget FY 2017. Due to budget constraints, it was necessary to postpone fleet replacements due in FY 2018.

Other reflects a decrease of \$11,355 or 0.6% from FY 2017 adjusted budget due to lower transfer amounts reflected in the City General budget for debt payments on special obligation bonds and a one time transfer to the Contributions fund for the Celebration for the Arts event.

General Fund Expenditures By Category (Where the Money Goes)

Fund 1100

Expenditure Summary - By Function

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administrative	\$12,220,740	\$13,215,836	\$12,674,224	\$12,936,356	2.1%	(2.1%)
Health and Environment	\$12,158,449	\$13,302,767	\$12,962,340	\$13,111,139	1.1%	(1.4%)
Parks and Recreation	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Public Safety	\$40,182,795	\$41,309,042	\$40,121,496	\$41,604,439	3.7%	0.7%
Transportation	\$9,680,397	\$10,836,305	\$10,765,344	\$10,242,952	(4.9%)	(5.5%)
	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)

Expenditure Summary - By Department

City Council	\$194,190	\$254,186	\$241,369	\$272,190	12.8%	7.1%
City Clerk	\$594,364	\$427,249	\$402,933	\$430,559	6.9%	0.8%
City Manager	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,070	(23.2%)	(24.2%)
Finance	\$4,256,087	\$4,430,530	\$4,223,647	\$4,541,882	7.5%	2.5%
Human Resources	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,766	(2.8%)	(5.6%)
Law	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,159	5.5%	(2.8%)
General City (Nondprtmntl)	\$2,554,788	\$2,764,693	\$2,715,908	\$2,955,387	8.8%	6.9%
Public Works Admin.	\$278,677	\$240,530	\$208,245	\$222,343	6.8%	(7.6%)
Health and Human Services	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,503	(0.3%)	(2.5%)
Community Development	\$3,883,348	\$4,180,011	\$4,056,686	\$4,215,652	3.9%	0.9%
Economic Development	\$570,355	\$494,335	\$484,748	\$502,322	3.6%	1.6%
Sustainability	\$0	\$427,607	\$411,481	\$400,114	(2.8%)	(6.4%)
Cultural Affairs	\$521,181	\$539,616	\$517,129	\$525,548	1.6%	(2.6%)
Parks & Recreation	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Police	\$21,296,594	\$22,525,066	\$21,733,806	\$22,730,096	4.6%	0.9%
Fire	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,740	4.7%	2.4%
Pub. Safety Joint Comm	\$644,560	\$286,179	\$286,179	\$0	(100.0%)	(100.0%)
Municipal Court	\$905,282	\$963,219	\$942,016	\$912,603	(3.1%)	(5.3%)
Streets and Engineering	\$8,442,739	\$9,470,169	\$9,441,499	\$8,980,277	(4.9%)	(5.2%)
Parking Enforcement	\$1,237,658	\$1,366,136	\$1,323,845	\$1,262,675	(4.6%)	(7.6%)
Total	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	(0.8%)

Summary By Function and Type of Funding

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	Percent of Total
Administrative						
Dedicated Funding	\$5,172,763	\$4,949,411	\$4,855,673	\$4,898,051	0.9%	38%
General Funding	\$7,047,977	\$8,266,425	\$7,818,551	\$8,038,305	2.8%	62%
Total Funding	\$12,220,740	\$13,215,836	\$12,674,224	\$12,936,356	2.1%	100.0%
Health & Environment						
Dedicated Funding	\$6,825,636	\$7,089,972	\$6,774,270	\$6,842,969	1.0%	52%
General Funding	\$5,332,813	\$6,212,795	\$6,188,070	\$6,268,170	1.3%	48%
Total Funding	\$12,158,449	\$13,302,767	\$12,962,340	\$13,111,139	1.1%	100.0%
Parks and Recreation						
Dedicated Funding	\$1,782,374	\$1,757,904	\$1,752,583	\$1,824,768	4.1%	32%
General Funding	\$3,947,554	\$3,882,489	\$3,841,123	\$3,882,489	1.1%	68%
Total Funding	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	100.0%
Public Safety						
Dedicated Funding	\$2,262,298	\$1,055,705	\$980,112	\$620,934	(36.6%)	1%
General Funding	\$37,920,497	\$40,253,337	\$39,141,384	\$40,983,505	4.7%	99%
Total Funding	\$40,182,795	\$41,309,042	\$40,121,496	\$41,604,439	3.7%	100.0%
Transportation						
Dedicated Funding	\$8,726,889	\$9,882,876	\$9,833,023	\$9,553,094	(2.8%)	93%
General Funding	\$953,508	\$953,429	\$932,321	\$689,858	(26.0%)	7%
Total Funding	\$9,680,397	\$10,836,305	\$10,765,344	\$10,242,952	(4.9%)	100.0%
Total Dedicated Funding	\$24,769,960	\$24,735,868	\$24,195,661	\$23,739,816	(1.9%)	28%
Total General Funding	\$55,202,349	\$59,568,475	\$57,921,449	\$59,862,327	3.4%	72%
Total Funding	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143	1.8%	100.0%

Personnel Summary - By Function

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Administrative	92.81	88.56	88.56	89.31	0.75
Health and Environment	117.25	122.50	120.50	120.25	(0.25)
Parks and Recreation	47.41	47.06	47.06	47.56	0.50
Public Safety	357.00	359.40	363.40	365.40	2.00
Transportation	65.00	68.65	68.65	68.10	(0.55)
Total Personnel	679.47	686.17	688.17	690.62	2.45

Personnel Summary - By Department

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	11.50	8.60	8.60	8.85	0.25
Finance	51.10	51.10	51.10	51.10	0.00
Human Resources	9.16	9.16	9.16	9.66	0.50
Law	16.75	15.75	15.75	15.75	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	1.30	0.95	0.95	0.95	0.00
Health and Human Services	69.00	69.00	68.00	68.00	0.00
Community Development	42.25	41.25	41.25	41.25	0.00
Economic Development	3.00	3.50	3.50	3.50	0.00
Sustainability	0.00	6.00	5.00	5.00	0.00
Cultural Affairs	3.00	2.75	2.75	2.50	(0.25)
Parks & Recreation	47.41	47.06	47.06	47.56	0.50
Police	200.00	203.40	207.40	210.40	3.00
Fire	145.00	145.00	145.00	145.00	0.00
Pub. Safety Joint Comm	0.00	0.00	0.00	0.00	0.00
Municipal Court	12.00	11.00	11.00	10.00	(1.00)
Streets and Engineering	51.90	55.60	55.60	55.05	(0.55)
Parking Enforcement and Traffic	13.10	13.05	13.05	13.05	0.00
Total Personnel	679.47	686.17	688.17	690.62	2.45

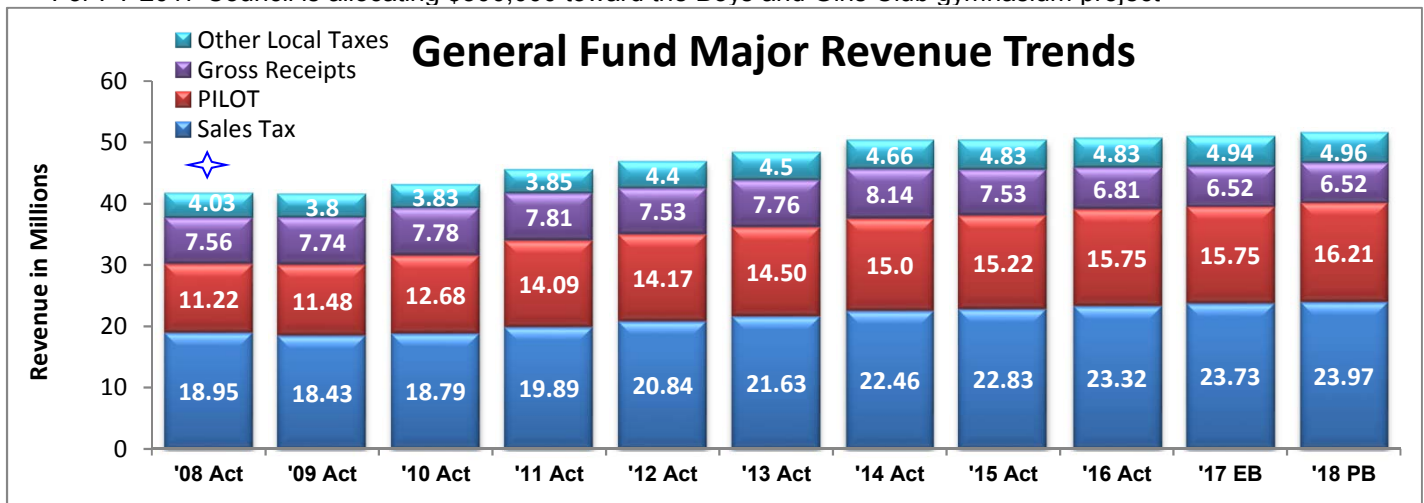
General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Taxes						
Property Taxes:						
Real Estate	\$6,418,024	\$6,615,500	\$6,644,662	\$6,777,555	2.0%	2.4%
Personal Property	\$1,408,839	\$1,335,198	\$1,342,152	\$1,342,152	0.0%	0.5%
Other	\$71,980	\$77,598	\$71,524	\$74,125	3.6%	(4.5%)
Total Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Sales Tax	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892	1.0%	3.2%
Gross Receipt Tax:						
Telephone	\$3,250,767	\$3,096,852	\$3,150,000	\$3,165,159	0.5%	2.2%
Natural Gas	\$2,158,176	\$2,933,886	\$2,005,000	\$2,005,000	0.0%	(31.7%)
Electric	\$1,118,284	\$1,102,041	\$1,118,000	\$1,118,000	0.0%	1.4%
Cable Franchise Fees	\$285,960	\$280,000	\$250,000	\$230,000	(8.0%)	(17.9%)
Total Gross Receipts Tax	\$6,813,187	\$7,412,779	\$6,523,000	\$6,518,159	(0.1%)	(12.1%)
Other Local Taxes						
Cigarette Tax	\$544,198	\$538,000	\$532,000	\$541,000	1.7%	0.6%
Gasoline Tax	\$2,884,004	\$2,983,251	\$2,983,251	\$2,983,251	0.0%	0.0%
Motor Vehicle License Tax	\$474,234	\$486,567	\$469,983	\$486,567	3.5%	0.0%
Motor Vehicle Sales Tax	\$926,055	\$941,320	\$951,808	\$951,808	0.0%	1.1%
Total Other Local Taxes	\$4,828,491	\$4,949,138	\$4,937,042	\$4,962,626	0.5%	0.3%
Total Taxes	\$42,861,991	\$43,621,559	\$43,247,976	\$43,641,509	0.9%	0.0%
Intragovernmental Revenues:						
Gen. & Admin. Revenue	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Total Intragovernmental	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$1,979,644	\$2,206,656	\$2,077,021	\$1,914,177	(7.8%)	(13.3%)
County Revenues	\$2,140,146	\$2,348,562	\$1,530,671	\$1,516,396	(0.9%)	(35.4%)
Total Intergovernmental	\$4,119,790	\$4,555,218	\$3,607,692	\$3,430,573	(4.9%)	(24.7%)
Interest and Investment Revenue:						
Invest. Earnings & Interest	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Total Investment Revenue	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Operating Transfers:						
PILOT - Electric	\$11,847,059	\$12,267,327	\$12,267,327	\$12,537,480	2.2%	2.2%
PILOT - Water	\$3,899,304	\$3,483,268	\$3,483,268	\$3,676,196	5.5%	5.5%
Transportation Sales Tax	\$5,968,577	\$5,968,577	\$5,968,577	\$5,998,276	0.5%	0.5%
Parks Sales Tax	\$1,787,726	\$1,666,820	\$1,666,820	\$1,746,684	4.8%	4.8%
Capital Projects Fund	\$994,618	\$462,365	\$351,000	\$0	(100.0%)	(100.0%)
CDBG Planning	\$29,962	\$48,308	\$48,308	\$48,308	0.0%	0.0%
Contributions Fund	\$51,141	\$31,304	\$0	\$8,500		(72.8%)
Convention & Visitors Fund	\$205,116	\$164,320	\$164,320	\$139,205	(15.3%)	(15.3%)
Electric Fund	\$10,609	\$119,545	\$119,545	\$124,795	4.4%	4.4%
Fleet Operations	\$2,295	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Parking Fund	\$23,565	\$23,565	\$23,565	\$23,565	0.0%	0.0%
Transit Fund	\$1,530	\$1,530	\$1,530	\$1,530	0.0%	0.0%
Sewer Fund	\$42,597	\$0	\$0	\$0		
Solid Waste Fund	\$103,044	\$211,375	\$211,375	\$215,301	1.9%	1.9%
Storm Water Fund	\$0	\$103,788	\$103,788	\$108,514	4.6%	4.6%
Transload Facility Fund	\$4,477	\$0	\$0	\$0		
Utility Customer Svcs Fd	\$14,699	\$20,593	\$20,593	\$15,281	(25.8%)	(25.8%)
Water Utility Fund	\$1,179	\$1,179	\$1,179	\$1,179	0.0%	0.0%
Total Operating Transfers	\$24,987,498	\$24,576,159	\$24,433,490	\$24,647,109	0.9%	0.3%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$822,221	\$809,171	\$826,300	\$830,680	0.5%	2.7%
Liquor License	\$176,448	\$204,300	\$204,400	\$204,900	0.2%	0.3%
Animal License	\$32,550	\$38,600	\$38,600	\$38,600	0.0%	0.0%
Total Licenses and Permits	\$1,031,219	\$1,052,071	\$1,069,300	\$1,074,180	0.5%	2.1%
Fines:						
Municipal Court Fines	\$527,078	\$515,500	\$445,820	\$467,000	4.8%	(9.4%)
Uniform Ticket Fines	\$233,549	\$220,000	\$213,000	\$220,000	3.3%	0.0%
Meter Fines	\$1,029,731	\$985,000	\$850,000	\$900,000	5.9%	(8.6%)
Alarm Violations	\$15,500	\$10,900	\$13,500	\$13,500	0.0%	23.9%
Total Fines	\$1,805,858	\$1,731,400	\$1,522,320	\$1,600,500	5.1%	(7.6%)
Fees:						
Animal Control Fees	\$14,910	\$14,000	\$17,225	\$13,525	(21.5%)	(3.4%)
Construction Fees	\$2,309,374	\$1,683,308	\$2,114,175	\$2,064,131	(2.4%)	22.6%
Health Fees	\$736,004	\$687,850	\$700,710	\$715,500	2.1%	4.0%
Municipal Court Fees	\$76,125	\$71,700	\$59,950	\$59,300	(1.1%)	(17.3%)
Other Fees	\$111,934	\$71,563	\$98,894	\$79,550	(19.6%)	11.2%
Street Maintenance Fees	\$3,584	\$0	\$0	\$0		
Total Fees	\$3,251,931	\$2,528,421	\$2,990,954	\$2,932,006	(2.0%)	16.0%
Miscellaneous Revenue	\$1,215,312	\$887,639	\$1,248,813	\$889,960	(28.7%)	0.3%
Total Other Local Revenue	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646	(4.9%)	4.8%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
Pension Plan Change	\$0	\$0	\$0	\$0		
Prior Year Savings Allocated	\$0	\$0	\$0	\$0		
Council Alloc. of Excess Fund Bal. + Operations	\$0	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total Appropriated Fund Balance	\$0	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total Revenue and Other Sources	\$84,379,973	\$84,770,259	\$83,969,295	\$83,602,143	(0.4%)	(1.4%)

+ For FY 2017 Council is allocating \$500,000 toward the Boys and Girls Club gymnasium project



* PILOT - Payment in Lieu of Taxes

**Other Local Taxes include gasoline, cigarette and motor vehicle taxes

★ In FY 2008 a large settlement required wireless companies to pay gross receipt taxes.

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**Revenues, Expenditures, and Changes in Fund Balance
General Fund**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Revenues:				
Taxes	\$42,861,991	\$43,621,559	\$43,247,976	\$43,641,509
Other Local Revenue	\$6,089,008	\$5,311,892	\$5,582,574	\$5,606,686
Intragovernmental Revenue	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264
Grant Revenue	\$4,119,790	\$4,555,218	\$3,607,692	\$3,430,573
Interest and Investment Revenue	\$699,133	\$569,042	\$600,000	\$569,042
Miscellaneous Revenue	\$1,215,312	\$887,639	\$1,248,813	\$889,960
Total Revenues	\$59,392,475	\$59,694,100	\$59,035,805	\$58,955,034
Expenditures:				
Personnel Services	\$53,766,134	\$56,448,541	\$54,719,877	\$58,243,520
Supplies & Materials	\$5,332,465	\$6,787,022	\$6,645,682	\$5,993,852
Travel & Training	\$483,319	\$590,520	\$549,916	\$619,148
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,288,682
Utilities, Services & Other Misc.	\$8,777,064	\$9,857,154	\$9,599,049	\$8,592,179
Capital Additions	\$1,744,541	\$379,481	\$360,961	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$77,690,177	\$82,428,226	\$80,240,993	\$81,737,381
Excess (Deficiency) of Revenues Over Expenditures	(\$18,297,702)	(\$22,734,126)	(\$21,205,188)	(\$22,782,347)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
PILOT Transfers from Water and Electric	\$15,746,363	\$15,750,595	\$15,750,595	\$16,213,676
Operating Transfers From Other Funds	\$9,241,135	\$8,825,564	\$8,682,895	\$8,433,433
Operating Transfers To Other Funds	(\$2,282,132)	(\$1,876,117)	(\$1,876,117)	(\$1,864,762)
Total Otr. Financing Sources (Uses)	\$22,705,366	\$22,700,042	\$22,557,373	\$22,782,347
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$4,407,664	(\$34,084)	\$1,352,185	\$0
Unassigned Fund Balance - Beginning of Year	\$24,159,186	\$29,245,964	\$29,245,964	\$30,598,149
Adj. for Unrealized Gains & Reserves for Encumbrances	\$679,114			
Unassigned Fund Balance, End of Year	\$29,245,964	\$29,211,880	\$30,598,149	\$30,598,149

Expenditures and Fund Balance

	Expenditures	Adjusted Fund Balance	Fund Balance As a Percent Of Expenditures
2006	\$57,935,849	\$15,494,288	27%
2007	\$61,530,716	\$16,760,474	27%
2008	\$66,433,679	\$16,644,435	25%
2009	\$69,468,759	\$22,335,565	32%
2010	\$72,554,174	\$22,066,660	30%
2011	\$74,450,327	\$18,759,242	25%
2012	\$75,487,905	\$23,660,321	31%
2013	\$75,016,214	\$25,955,804	35%
2014	\$77,581,172	\$26,350,897	34%
2015	\$87,243,005	\$24,159,186	28%
2016	\$79,972,309	\$29,245,964	37%
FY 2017 Adj. Budget	\$84,304,343	\$29,211,880	35%
FY 2018 Proposed	\$83,602,143	\$30,598,149	37%

Funding Sources and Uses General Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Financial Sources				
Sales Taxes	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832
Gross Receipts & Other Local Taxes *	\$11,641,678	\$12,361,917	\$11,460,042	\$11,480,785
Intragovernmental Revenues **	\$4,407,241	\$4,748,750	\$4,748,750	\$4,817,264
Grants	\$4,119,790	\$4,555,218	\$3,607,692	\$3,430,573
Interest Revenue	\$699,133	\$569,042	\$600,000	\$569,042
Less: GASB 31 Interest Adjustment	\$117,385			
Fees and Service Charges	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646
	\$59,275,090	\$59,694,100	\$59,035,805	\$58,955,034
Operating Transfers From Other Funds	\$24,987,498	\$24,576,159	\$24,433,490	\$24,647,109
Total Financial Sources: Less				
Appropriated Fund Balance	\$84,262,588	\$84,270,259	\$83,469,295	\$83,602,143
Financial Uses				
Personnel Services	\$53,766,134	\$56,448,541	\$54,719,877	\$58,243,520
Supplies & Materials	\$5,332,465	\$6,787,022	\$6,645,682	\$5,993,852
Travel & Training	\$483,319	\$590,520	\$549,916	\$619,148
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,288,682
Utilities, Services & Misc.	\$8,777,064	\$9,857,154	\$9,599,049	\$8,592,179
Total Expenditures w/o Capital Additions	\$75,945,636	\$82,048,745	\$79,880,032	\$81,737,381
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj	\$0	\$0	\$0	\$0
Total Exp w/o Cap Additions and GASB Adj	\$75,945,636	\$82,048,745	\$79,880,032	\$81,737,381
Operating Transfers to Other Funds	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,744,541	\$379,481	\$360,961	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143
Financial Sources Over/(Under) Uses	\$4,290,279	(\$34,084)	\$1,352,185	\$0

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City

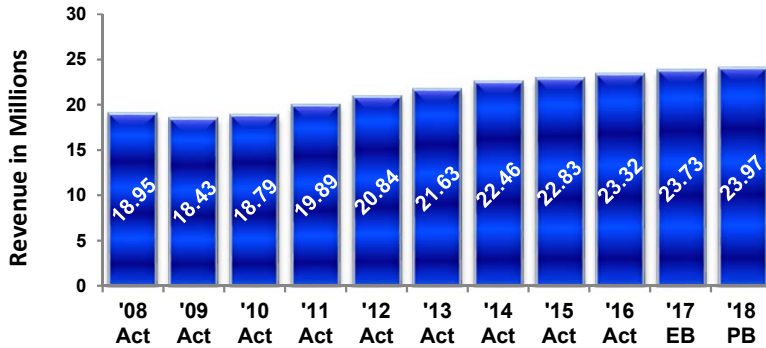
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

**Funding Sources and Uses
General Fund**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Proposed FY 2018</u>
Cash Reserve				
Financial Sources Over/(Under) Uses		(\$34,084)	\$1,352,185	\$0
Beginning Unassigned Cash Reserve		\$24,838,070	\$24,838,070	\$26,190,255
Unassigned Fund Balance	\$29,245,964			
Less: Incentive Based Budgeting Amount for FY 2016	\$4,407,894			
Projected Unassigned Cash Reserve	<u><u>\$24,838,070</u></u>	<u><u>\$24,803,986</u></u>	<u><u>\$26,190,255</u></u>	<u><u>\$26,190,255</u></u>
Cash Reserve Target				
Total Financial Uses	\$79,972,309	\$84,304,343	\$82,117,110	\$83,602,143
20% of Total Expenditures	<u>\$15,994,462</u>	<u>\$16,860,869</u>	<u>\$16,423,422</u>	<u>\$16,720,429</u>
Cash Reserve Target	<u><u>\$15,994,462</u></u>	<u><u>\$16,860,869</u></u>	<u><u>\$16,423,422</u></u>	<u><u>\$16,720,429</u></u>
Above/(Below) Cash Reserve Target	\$8,843,608	\$7,943,117	\$9,766,833	\$9,469,826

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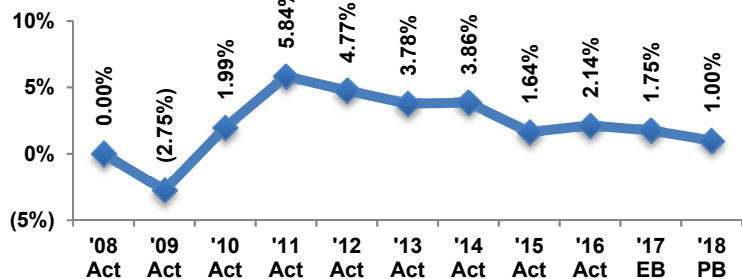
General Fund Major Revenue Trends - Sales Tax



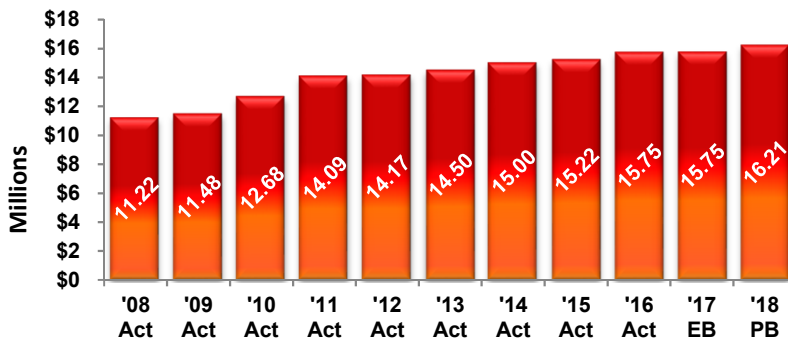
Sales Tax: Sales tax revenue is a substantial revenue source (28.67%) for the General Fund. Sales tax growth increased slightly from 2007 - 2008 with a slow down in 2009 due to a recession. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such as delaying the purchase of equipment until later in the year or until the following year. As a result, the City has been able to weather the economic storm without significant layoffs or reductions in core services. FY 2018 growth is projected at 1.0% over Estimated FY 2017. The continued growth of internet sales and economic downturn are negatively impacting this revenue source.

Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2008 to Budget FY 20178. This trend indicates that the City has experienced growth in this revenue source since FY 2009. The increases have been getting smaller since FY 2011. The City is projecting 1% growth in sales taxes over FY 2018 which is consistent with the FY 2017 budgeted growth of 1%. The City continues to closely monitor this revenue source on a monthly basis and makes necessary expense adjustments as needed.

General Fund Sales Tax Revenues - Annual Growth/(Decline)



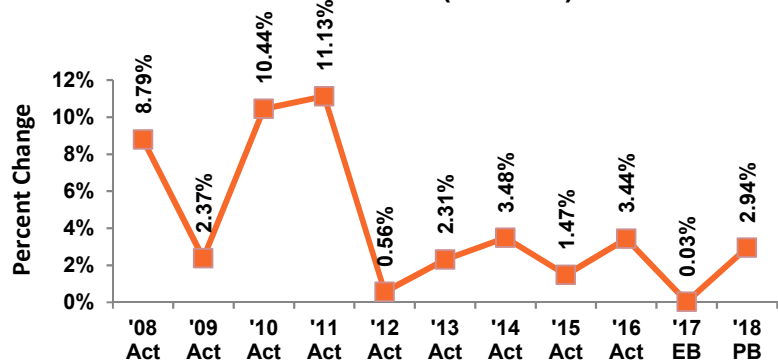
Revenue Trends - PILOT



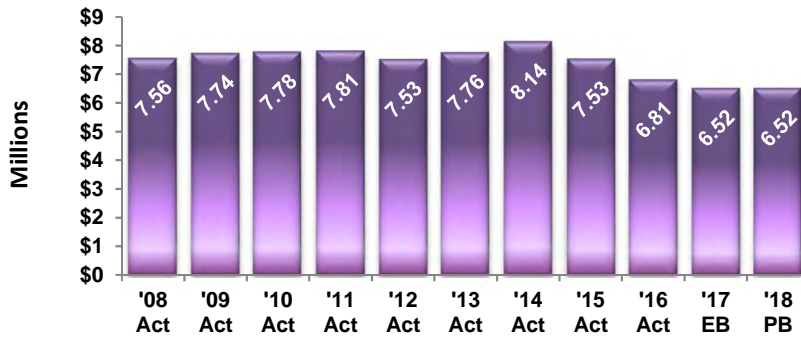
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets. This particular revenue source is dependent upon weather conditions, new utility customers, and rate increases. The trend has been steadily increasing as Columbia has experienced strong population growth over the past several years along with modest rate increases.

P.I.L.O.T Growth/(Decline): Increases are affected by growth in the city's population, customer usage, rate increases, major capital projects or expansions in the utilities, and weather. The new/renovation projects and expansions have an impact on the fixed assets of the utilities. PILOT is a substantial general fund revenue source paid by the Utility and is monitored on a monthly basis. The years of decline indicate years when capital project funding amounts were lower.

Revenue Trends - PILOT Annual Growth/(Decline)



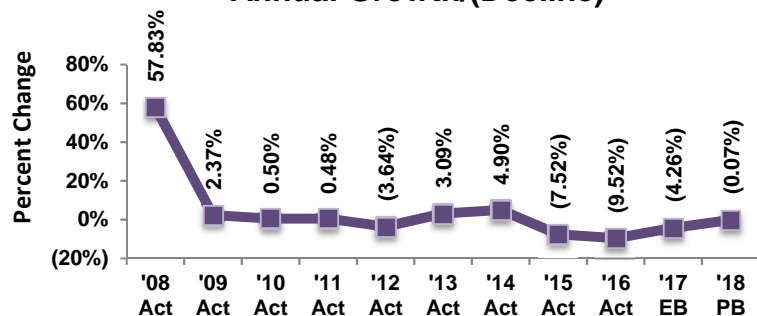
General Fund Major Revenue Trends - Gross Receipts



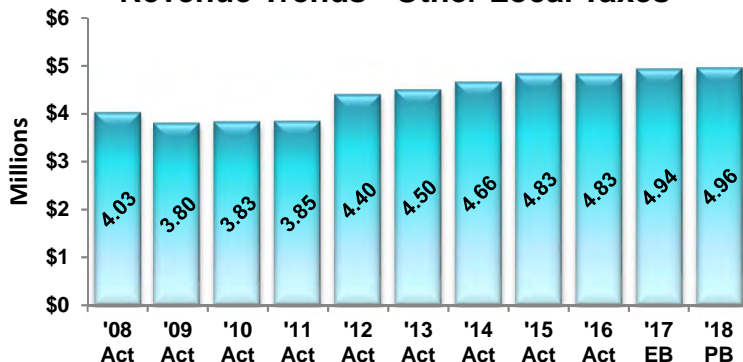
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. Telephone service providers pay 7% and video providers pay a 5% gross receipts tax in lieu of other occupational taxes. All four revenues are impacted by population growth. Natural gas and electric receipts are impacted by weather and the cost of providing the service. The significant decrease from FY 2015 to FY 2016 is in natural gas, due to more student apartment complexes being built fully electric. Because many of these revenue sources are crucial to the operations of the general fund, the revenues are all monitored on a monthly basis.

Gross Receipts: The growth trend has been relatively flat for the period shown with the exception of FY 2008. In FY 2008, a settlement was awarded to local municipalities which now requires cellular providers to pay a gross receipts tax. The agreement did not permit cellular providers to challenge the legislation for two years which has since passed. The City is monitoring whether or not this legislation will be challenged and will adjust forecasts accordingly. No increase was budgeted for the FY 2018 budget.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes



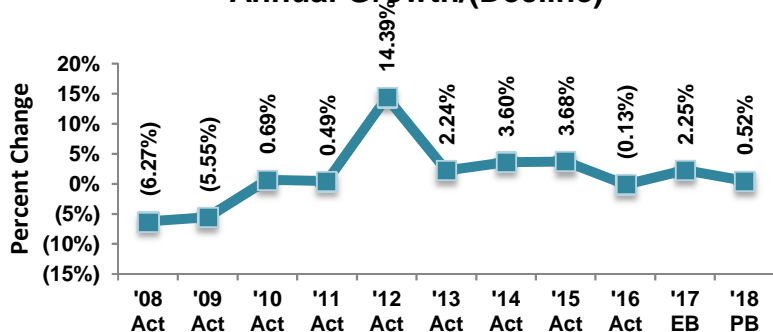
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections for cigarettes and motor vehicle consist of:

- A \$0.10 occupation tax is collected on every package of cigarette sold.
- \$0.015 cents for every \$1.00 (motor vehicle sales tax fee) is collected by the state and received by the City for every vehicle sold. This tax fluctuates based on the number of vehicles sold.

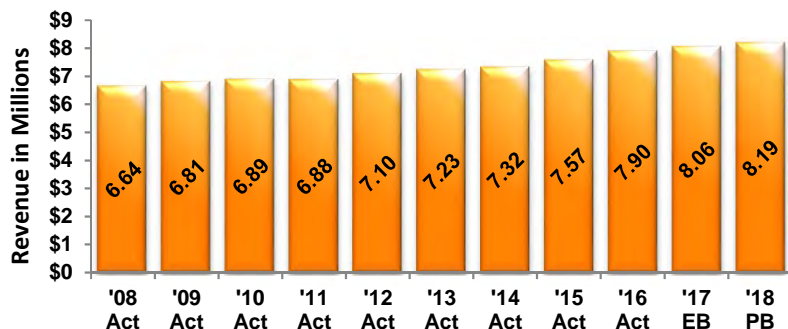
These revenues have remained relatively stable since FY 2012. A 0.5% increase was budgeted for FY 2018.

Other Local Taxes: The growth trend has fluctuated during the ten year period listed. The decline during FY 2008- FY 2009 was a result of the economic downturn. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. The trend continued to remain somewhat stable from FY 2010 - FY 2011. In FY 2012 gasoline tax increased 22% over FY 2011. FY 2018 reflects a 0.5% increase over Estimated FY 2017. We will continue to monitor these revenues and make mid adjustments if necessary should the receipts reflect a decline.

Revenue Trends - Other Local Taxes Annual Growth/(Decline)



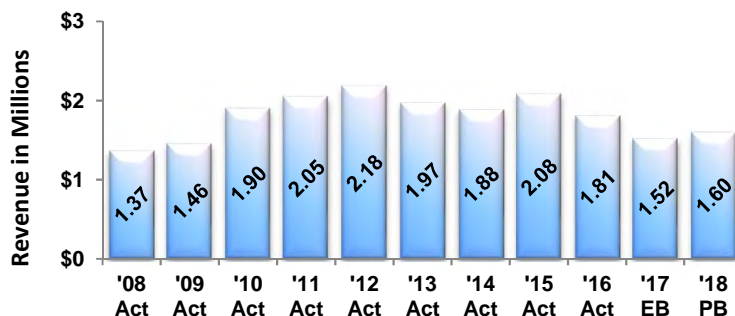
General Fund Major Revenue Trends - General Property Taxes



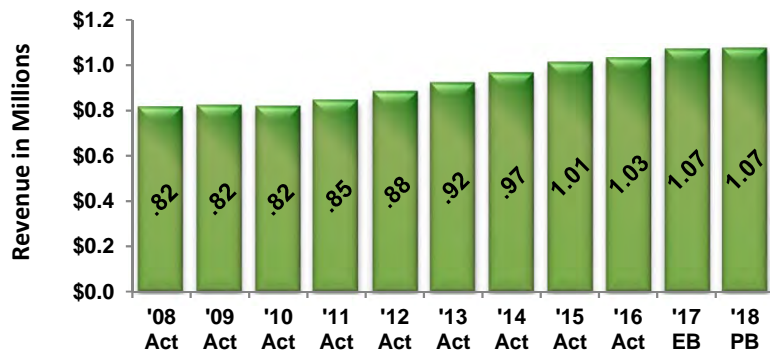
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. The county assessor reassesses property every two or three years. Personal property tax declarations are filled out each year and revenue received is a representation of those declarations. These revenues are monitored twice a year. The City receives preliminary assessment values in June and the final assessments in December. These revenues have gradually increased over the ten year period listed which represents a strong community base.

Fines: Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. The large increase in FY 2010 - FY 2012 was due to the implementation of the red light camera program. Fines are budgeted to have a 7.6% decrease over FY 2017.

General Fund Revenue Trends - Fines



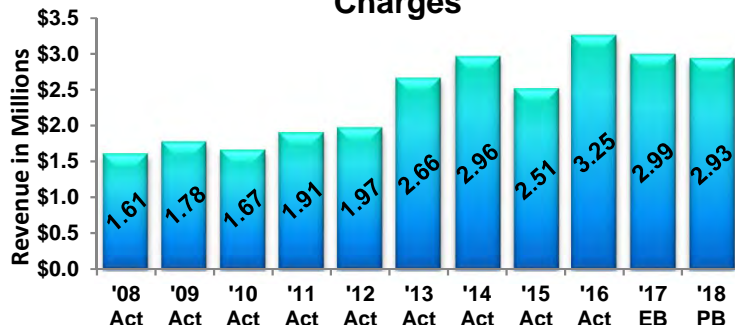
General Fund Revenue Trends - Licenses & Permits



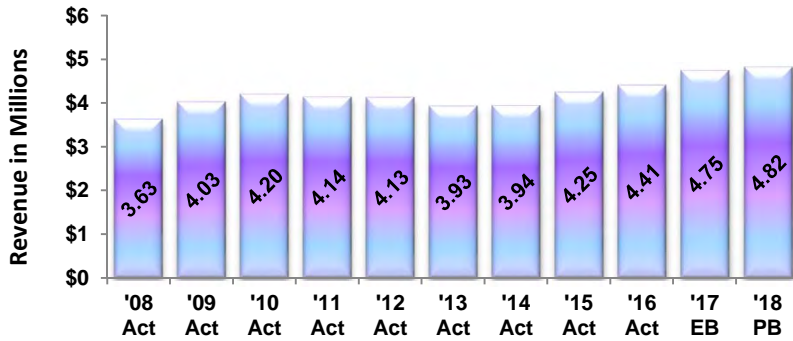
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend increased slightly from FY 2010 to FY 2017. The city has currently issued 5,185 business licenses; 732 of those were new licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 631.

Fees & Service Charges: Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost to provide the service. Fees for street resurfacing and maintenance are somewhat dependent on weather conditions and cost of materials and labor needed. The significant change from FY 2012 to FY 2013 reflect the restructuring of building and plan review fees to move closer to a 75% cost recovery of these fees. These fees have increased slightly over the past few years. Revenues in this category are monitored on a monthly basis. In FY 2018, revenues are declining due to the anticipation of fewer building permits being issued.

General Fund Revenue Trends - Fees & Service Charges



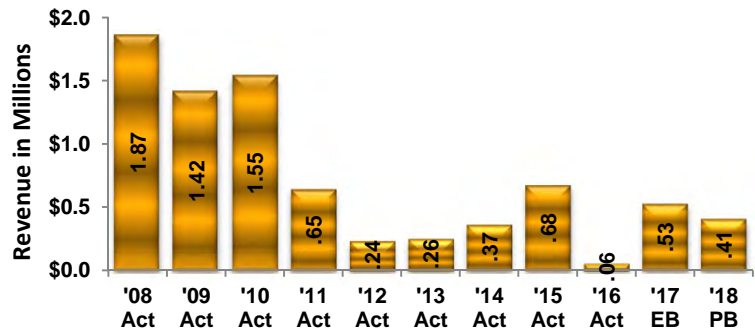
General Fund Major Revenue Trends - G & A Fees



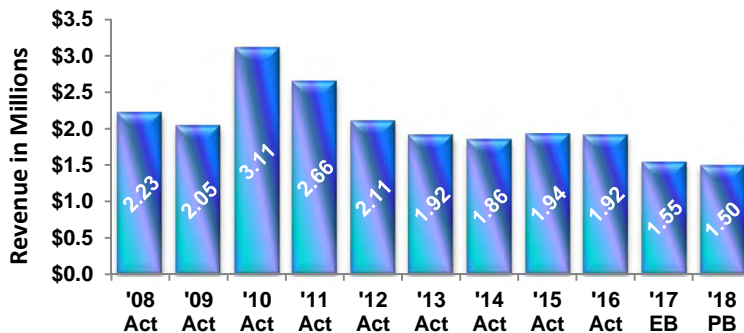
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There were decreases in FY 2010 -FY 2013 as a result of expenditure reductions needed to reach a balanced budget. There is a 1.4% increase in FY 2018.

Federal Grants: Federal grants consist of money received from a variety of federal entities. Grants can provide 100% of the funding for a particular project or program or can require a percent match from the City. The City has received grants for Fire, Police, Health, and Parks and Recreation. This money is restricted for use by only the project or program that requested the funds. This revenue source is highly unpredictable and dependent upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered sustainable revenue sources. The decrease in FY 2018 is due to reductions in Public Health due to the FDA grant ending.

General Fund Revenue Trends - Federal Grants



General Fund Revenue Trends - State Grants



State Grants: State grants come from funds awarded by the State. They cover a diverse array of local service needs. The City receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections. The decrease in FY 2018 is due to reductions in Public Health due to the Wyman and HEAL grants ending.

County Grants: County grants have a purpose of providing basic community services. The County provides reimbursement to the City for a portion of the functions performed by City employees/ operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC), Public Health, Animal Control and notifications of county nuisance abatements. Fluctuations occur from year to year mainly due to approved one-time capital purchases that the County provides a percent of reimbursement for. The decreases in FY 2016 and FY 2017 are due the transition of the PSJC operation over to the County. The decrease in FY 2018 is due to the ending of PSJC expenses being taken completely over by the County.

General Fund Revenue Trends - County Grants

