Supporting Activity Departments

Description
Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenues for these departments are the fees and service charges they receive from providing goods and services to other City departments. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category.

A brief discussion of the methodology used to recover these charges is included in each department's section.

Employee Benefit Fund
The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, prescription drug, life, and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

Self Insurance Fund
The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

Custodial & Building Maintenance Fund
Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

Fleet Operations Fund
The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to all departments.

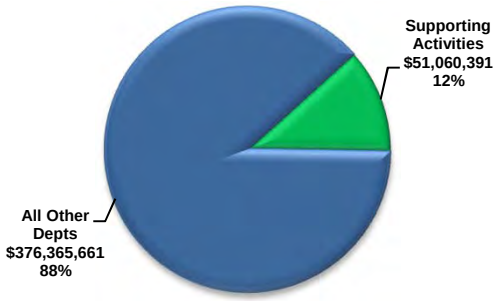
GIS (Geospatial Information Services)
The Geospatial Information Services Fund (GIS) is responsible for developing, coordinating, and supporting the use of geospatial technologies, such as, computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. These functions improve data quality and control, improve the quality of information and ease of information access, and reduce duplication of data and effort, all of which help the City accurately and reliably serve the public.

Information Technology Fund
Information Technology (IT) is responsible for support and administration of YAS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. IT provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. IT also works to improve the operational efficiencies of the City as a whole.

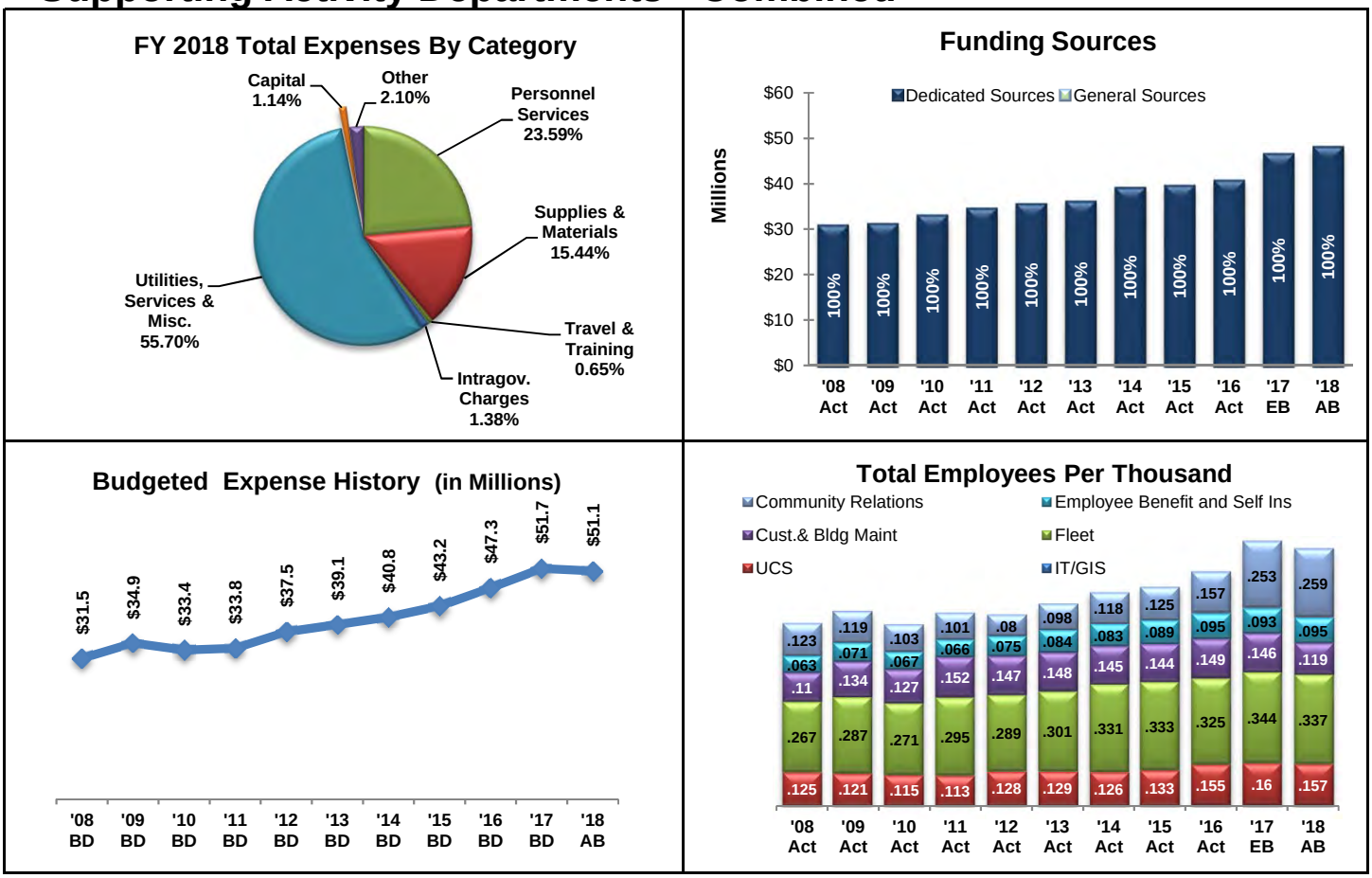
Community Relations Fund
The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities.

Utility Customer Services Fund
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner.

Total Supporting Activity Expenses vs. All Other Department Expenses



Supporting Activity Departments - Combined



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$9,854,117	$11,552,143	$10,998,735	$12,043,336	$491,193	4.3%
Supplies & Materials	$6,421,374	$8,085,894	$7,683,275	$7,885,736	($200,158)	(2.5%)
Travel & Training	$169,561	$314,186	$324,411	$330,401	$16,215	5.2%
Intragov. Charges	$590,437	$623,894	$623,894	$705,642	$81,748	13.1%
Utilities, Services & Misc.	$23,914,083	$29,354,794	$27,792,753	$28,443,144	($911,650)	(3.1%)
Capital	$218,521	$574,720	$559,039	$580,000	$5,280	0.9%
Other	$1,057,686	$1,148,642	$1,148,689	$1,072,132	($76,510)	(6.7%)
Total	**$42,225,779**	**$51,654,273**	**$49,130,796**	**$51,060,391**	**($593,882)**	**(1.1%)**
Operating Expenses	$40,949,572	$49,930,911	$47,423,068	$49,408,259	($522,652)	(1.0%)
Non-Operating Expenses	$1,057,259	$1,148,595	$1,148,595	$1,072,038	($76,557)	(6.7%)
Debt Service	$427	$47	$94	$94	$47	100.0%
Capital Additions	$218,521	$574,720	$559,039	$580,000	$5,280	0.9%
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$42,225,779**	**$51,654,273**	**$49,130,796**	**$51,060,391**	**($593,882)**	**(1.1%)**

Revenues (Where the Money Comes From)

Gross Rec & Other Loc. Taxes	$667,240	$550,000	$550,000	$550,000	$0	0.0%
Interest Revenue	$424,898	$379,606	$389,714	$383,614	$4,008	1.1%
Grants	$84,824	$152,803	$152,803	$157,683	$4,880	3.2%
Fees and Service Charges	$39,227,112	$44,786,860	$43,458,594	$46,404,463	$1,617,603	3.6%
Other Local Revenues	$3,102,699	$3,015,665	$2,824,631	$2,966,290	($49,375)	(1.6%)
Operating Transfer In	$50,000	$191,566	$341,566	$50,000	($141,566)	(73.9%)
Use of Prior Year Sources	$1,346,818	$2,586,945	$2,146,084	$1,213,509	($1,373,436)	(53.1%)
Less: Current Year Surplus	($2,677,812)	($9,172)	($732,596)	($665,168)	($655,996)	7152.2%
Dedicated Sources	**$42,225,779**	**$51,654,273**	**$49,130,796**	**$51,060,391**	**($593,882)**	**(1.1%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$42,225,779**	**$51,654,273**	**$49,130,796**	**$51,060,391**	**($593,882)**	**(1.1%)**

Employee Benefit Fund

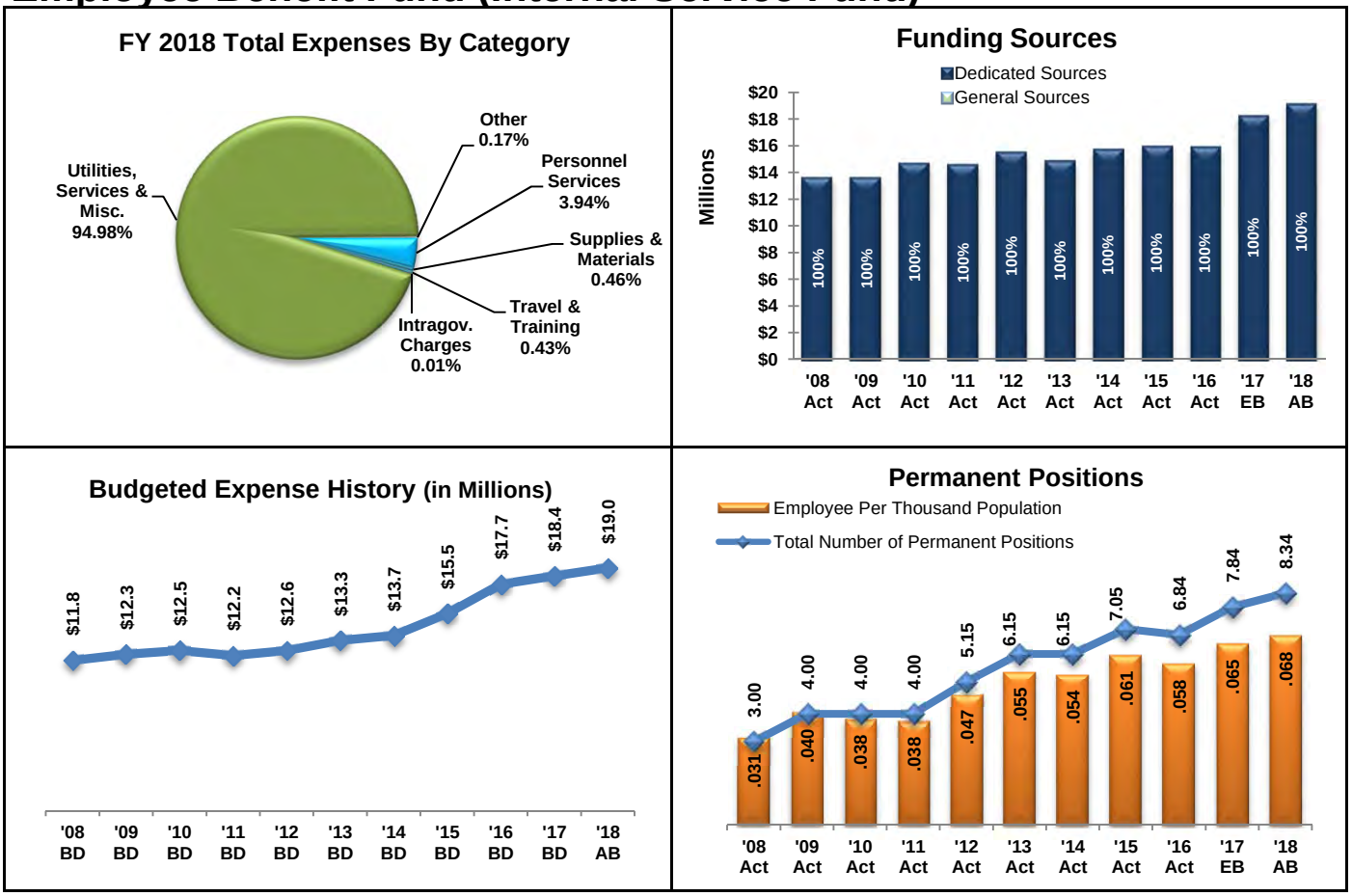
(Internal Service Fund)

City of Columbia

Columbia, Missouri

Employee Benefit Fund (Internal Service Fund)

Fund 6590



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$506,866	$691,222	$659,978	$749,762	$58,540	8.5%
Supplies & Materials	$54,187	$124,761	$120,180	$86,605	($38,156)	(30.6%)
Travel & Training	$18,536	$80,800	$77,500	$82,300	$1,500	1.9%
Intragov. Charges	$2,732	$2,950	$2,950	$2,702	($248)	(8.4%)
Utilities, Services & Misc.	$16,384,829	$17,471,331	$17,252,347	$18,064,721	$593,390	3.4%
Capital	$0	$0	$0	$0	$0	
Other	$21,868	$32,661	$32,661	$32,661	$0	0.0%
Total	**$16,989,018**	**$18,403,725**	**$18,145,616**	**$19,018,751**	**$615,026**	**3.3%**
Operating Expenses	$16,967,150	$18,371,064	$18,112,955	$18,986,090	$615,026	3.3%
Non-Operating Expenses	$21,868	$32,661	$32,661	$32,661	$0	0.0%
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$0	$0	$0	$0	$0	
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$16,989,018**	**$18,403,725**	**$18,145,616**	**$19,018,751**	**$615,026**	**3.3%**

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	$0	$0	$0	$0	$0	
Interest Revenue	$67,944	$70,550	$70,550	$70,550	$0	0.0%
Fees & Service Charges	$13,140,361	$15,047,132	$14,257,327	$17,022,032	$1,974,900	13.1%
Other Local Revenues	$2,627,494	$2,557,000	$2,550,424	$2,505,000	($52,000)	(2.0%)
Operating Transfers In	$0	$0	$0	$0	$0	
Use of Prior Year Sources	$1,153,219	$729,043	$1,267,315	$0	($729,043)	(100.0%)
Less: Current Year Surplus	$0	$0	$0	($578,831)	($578,831)	
Dedicated Sources	**$16,989,018**	**$18,403,725**	**$18,145,616**	**$19,018,751**	**$615,026**	**3.3%**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$16,989,018**	**$18,403,725**	**$18,145,616**	**$19,018,751**	**$615,026**	**3.3%**

Employee Benefit Fund

Fund 6590

Description

The Employee Benefit Fund supports the core Human Resources services of benefits administration, training and development, and wellness. This fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life, long-term disability, and voluntary benefit programs for City employees and eligible retirees. Health and prescription drug plans are self-insured for City employees and non-Medicare retirees. Medicare retirees have access to a City sponsored fully insured Medicare supplement plan that includes Part D prescription coverage.

Other programs in this division include service awards, retirement sick leave, City University (City U) training programs, mandatory drug and alcohol programs, employee physical programs, and employee wellness programs.

Highlights/Significant Changes

- Medical, prescription drug , dental, vision, life, long-term disability, COBRA, stop loss insurance, employee assistance program, occupational medicine services and voluntary benefit programs were bid and awarded in 2017. Insurance related benefit changes will be implemented January 1, 2018.
- The City's self-funded health insurance plan continues to experience increases in claim costs, due to an increase in high medical claims between $50,000 and $250,000, and prescription drug cost increases. A shift in the market to the production and availability of more compound and specialty drugs is having a significant impact on the plan, as well as health care inflation.
- Gross medical premiums will increase 7% for calendar year 2018. This increases costs to both the City and our employees.
- Dental coverage will change from self-funded to fully-insured through Delta Dental beginning plan year 2018 (January 1, 2018). The City contribution for employee-only coverage and dependent rates paid by employees will decrease.
- Enrollment in the $1,500 PPO plan decreased 1% from 2016 to 2017, enrollment in the High Deductible Health Plan (HDHP) increased 4.5%, and enrollment in the $750 PPO plan decreased 3.5%.
- The City will continue to pay 100% of the employee only premium in the HDHP in 2018. City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at $125/month for employee only coverage and $250/month for family coverage.
- The City closed enrollment in the $750 PPO plan beginning with the plan year 2017 (January 1, 2017). Employees who were currently in the plan were allowed to stay in that plan, but the plan remains closed to all other current and new employees.
- Pre-65 retiree medical rates will increase 7%. Dental rates for all retirees will decrease with the move to the fully-insured dental coverage through Delta Dental beginning January 1, 2018. Post-65 retirees can expect a general premium increase under the fully insured Medicare supplement plan for 2018.
- The addition of a (0.5 FTE) Human Resources Technician in FY 2018 to address capacity issues for increased benefit enrollment and administration work and ACA reporting requirements.

Highlights/Significant Changes- continued

- The City recognizes requirements for other post employment benefits (OPEB) in accordance with GASB Statements 74 and 75. Retirees pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Annual Required Contribution (ARC) on 10/1/16 was $0. The funded status of the plan is 156.71%. The unfunded Actuarial Accrued Liability (AAL) on 10/1/16 was ($1,156,531). An OPEB valuation to calculate AAL is required every 2 years; the next calculation is as of 10/1/2018. (GASB Statement 45 requirements have been replaced by GASB Statement 75 for fiscal years beginning after June 15, 2017.)
- The City integrated Affordable Care Act (ACA) mandatory provisions into our health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, elimination of OTC medicines/drugs as eligible expenses for flex spending accounts, preventative care coverage at 100%, uniform summary plan descriptions, and elimination of preexisting condition exclusions. In 2015, the mandate to offer medical coverage to any employee averaging 30 or more hours per week took effect. The Patient Centered Outcome Fee of $2.26 per covered member is the required ACA fee the City pays in 2017.
- Completed second annual IRS reporting mandates under the ACA, for tax year 2016. This is required for health coverage provided to employees, COBRA participants and non-Medicare retirees under the city's self-funded medical plan.
- Provided on-site city-wide education on employee pensions with LAGERS in spring of 2017.
- Completed annual employee benefit survey for 2017.
- Employee wellness programs target the prevention and reduction of high claim chronic health conditions in the medical insurance plan: physical activity challenges, exercise classes, discounted ARC memberships, Rally wellness incentive program, and a 24/7 fitness facility in City Hall. Employee Wellness partners with Public Health and Human Services (PHHS) to offer vaccinations to employees. Wellness also partnered with PHHS on a grant for a physical activity challenge and standing desks, and with University of MO nursing/pharmacy students to provide screenings for blood pressure and glucose and offer diabetes education. In support of the strategic plan, Wellness continues to partner with University of Missouri Extension to offer financial literacy training to all employees.
- Employee Wellness staff provides quarterly CPR/AED training to interested employees. 179 employees were trained in the first 9 months of FY 2017.
- Coordinated additional medical physicals for the Fire Department and positions requiring a Commercial Driver's license.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- City U provides centralized training to improve employee job performance, capacity and leadership skills. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, Manager's Journey, and other training determined through needs assessments. STAR supervisor training is mandatory for City supervisors; to date 261 supervisors have participated. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS) has had 248 participants to date; 17 have been promoted to supervisory positions.
- Manage and administer city-wide college tuition reimbursement program. 15 employees participated in this program in the first 9 months of FY 2017.

Fees and Service Charge Methodology

- Three intragovernmental charges, the Employee Wellness fee, the City University fee and the Insurance Administration fee, are used to charge out costs for those programs to the other city budgets.
- The Employee Wellness fee allocates costs for activities such as Hep shots, flu shots, Tetanus shots, police, fire and DOT physicals, CDL drug testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.
- The Insurance Administration fee recovers the cost of non-claim and premium related costs related to insurance benefits offered to City employees by allocating the costs to departments based on the number of employees.
- The City will incur new bank fees for the administration of Health Savings Accounts for employees enrolled in the High Deductible Health Plan.

Employee Benefit Fund

Fund 6590

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Insurance:					
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.25	0.25	0.25	0.25	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician ++	1.00	1.00	1.00	1.50	0.50
1006 - Sr Admin Support Assistant +	0.00	0.20	0.20	0.20	
Total Personnel	**2.40**	**2.60**	**2.60**	**3.10**	**0.50**
Employee Wellness:					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4580 - Wellness Educator	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Assistant +	0.50	1.10	1.10	1.10	
Total Personnel	**2.72**	**3.32**	**3.32**	**3.32**	
City University:					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4570 - Training Coordinator	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant +	0.50	0.70	0.70	0.70	
	1.72	**1.92**	**1.92**	**1.92**	
Department Totals:					
Permanent Full-Time	6.84	7.84	7.84	8.34	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**6.84**	**7.84**	**7.84**	**8.34**	**0.50**

+ In FY 2017 Sr. ASA was added to track, schedule and maintain all medical physicals for Fire, Police, Transit and positions requiring CDLs.
++ In FY 2018, 0.50 FTE HR Technician position was added to address capacity issues for increased benefit enrollment, administrative work, and ACA reporting requirements. The remaining 0.50 FTE of this position is in the Human Resources budget.

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Employee Benefit Fund

Fund 6590

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Insurance:	7.0%	7.0%	7.0%	7.0%	7.4%
Total Financial Sources	$15,058,308	$15,979,950	$16,992,800	$18,074,699	$19,293,909
Total Financial Uses	$13,528,374	$14,279,785	$15,301,022	$16,427,754	$17,656,466
Financial Sources Over/(Under) Uses	**$1,529,934**	**$1,700,165**	**$1,691,778**	**$1,646,945**	**$1,637,443**
Insurance Admin:	$270/EE	40.0%	45.0%	45.0%	47.0%
Total Financial Sources	$399,654	$559,516	$811,298	$1,176,382	$1,729,282
Total Financial Uses	$1,265,546	$1,386,085	$1,482,842	$1,597,692	$1,721,807
Financial Sources Over/(Under) Uses	**($865,892)**	**($826,569)**	**($671,544)**	**($421,310)**	**$7,475**
Retiree Medicare Supplement					
Total Financial Sources	$507,221	$512,293	$517,416	$522,590	$527,816
Total Financial Uses	$507,221	$512,293	$517,416	$522,590	$527,816
Financial Sources Over/(Under) Uses	**$0**	**$0**	**$0**	**$0**	**$0**
Retirement Sick Hours	9.0%	5.0%	5.0%	5.5%	6.0%
Total Financial Sources	$178,800	$187,740	$197,127	$207,969	$220,447
Total Financial Uses	$217,525	$217,815	$218,221	$218,789	$219,585
Financial Sources Over/(Under) Uses	**($38,725)**	**($30,075)**	**($21,094)**	**($10,820)**	**$862**
Employee Recognition	$37/EE	$37/EE	$37/EE	$37/EE	$37/EE
Total Financial Sources	$55,130	$55,681	$56,238	$56,800	$57,368
Total Financial Uses	$55,130	$55,681	$56,238	$56,800	$57,368
Financial Sources Over/(Under) Uses	**$0**	**$0**	**$0**	**$0**	**$0**
Employee Wellness	0.1%	3.0%	3.0%	3.0%	3.0%
Total Financial Sources	$562,305	$579,174	$596,549	$614,445	$632,878
Total Financial Uses	$576,189	$587,352	$602,383	$617,950	$633,632
Financial Sources Over/(Under) Uses	**($13,884)**	**($8,178)**	**($5,834)**	**($3,505)**	**($754)**
City University	2.0%	5.0%	6.0%	7.0%	7.0%
Total Financial Sources	$260,614	$273,645	$290,064	$310,368	$332,094
Total Financial Uses	$262,266	$270,924	$267,433	$270,404	$330,000
Financial Sources Over/(Under) Uses	**($1,652)**	**$2,721**	**$22,631**	**$39,964**	**$2,094**
Cafeteria Plan					
Total Financial Sources	$2,505,000	$2,506,500	$2,506,500	$2,506,500	$2,506,500
Total Financial Uses	$2,506,500	$2,506,500	$2,506,500	$2,506,500	$2,506,500
Financial Sources Over/(Under) Uses	**($1,500)**	**$0**	**$0**	**$0**	**$0**

There are a number of different divisions within this fund

- ***Insurance:*** *Revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Bad claims experience years may require use of fund balance. Additional positions include 0.50 FTE Compliance Officer in FY 2019 and 0.50 FTE HR Technician in FY 2018.*

- ***Insurance Administration:*** *Revenue is budgeted as a fixed cost of $270 per employee in FY 2018. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs.*

- ***Retiree Medicare Supplement:*** *Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the city's payment to the insurer on the retirees' behalf.*

- ***Retirement Sick Hours:*** *Budgeted at $120 per employee for FY 2018 to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer $2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account. These funds can be used for reimbursement of health insurance premiums after leaving employment. Employees hired after 9/30/2011 are not included in this plan. The City pays for all of the administrative fees associated with this plan.*

Employee Benefit Fund

Fund 6590

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
401A Administrative Fee					
Total Financial Sources	$70,550	$70,550	$70,550	$70,550	$70,550
Total Financial Uses	$100,000	$100,000	$100,000	$100,000	$100,000
Financial Sources Over/(Under) Uses	**($29,450)**	**($29,450)**	**($29,450)**	**($29,450)**	**($29,450)**
Total Fund Summary:					
Total Financial Sources	$19,597,582	$20,725,049	$22,038,542	$23,540,303	$25,370,844
Total Financial Uses	$19,018,751	$19,916,435	$21,052,055	$22,318,479	$23,753,174
Total Financial Sources Over/(Under) Uses	**$578,831**	**$808,614**	**$986,487**	**$1,221,824**	**$1,617,670**
Beginning Unassigned Cash Reserve	$726,305	$1,305,136	$2,113,750	$3,100,237	$4,322,061
Financial Sources Over/(Under) Uses	$578,831	$808,614	$986,487	$1,221,824	$1,617,670
Projected Ending Unassigned Cash Reserve	**$1,305,136**	**$2,113,750**	**$3,100,237**	**$4,322,061**	**$5,939,731**
Cash Reserve Target	**$4,754,688**	**$4,979,109**	**$5,263,014**	**$5,579,620**	**$5,938,294**
Above/(Below) Cash Reserve Target	**($3,449,552)**	**($2,865,359)**	**($2,162,777)**	**($1,257,559)**	**$1,437**

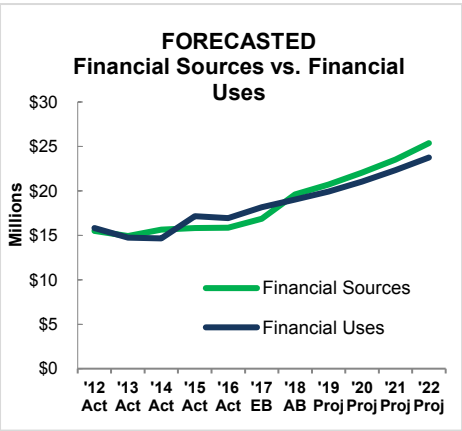
- ***Employee Recognition:*** *The City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. The City contracts with a vendor to provide employees with a brochure of choices of gifts. The annual employee recognition picnic is also included in this division. Each department is charged $37 per permanent employee to fund this program.*

- ***Employee Wellness****: Offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept to provide vaccinations to employees, as well as drug and alcohol testing for new and federally mandated employees.*

- ***City U****: The City operates a centralized training program for their employees to cultivate a learning culture to improve. In FY 2016, the City centralized tuition reimbursement within the City University budget at $50,000. This forecast assumes keeping the tuition reimbursement at $50,000 for FY 2018 - FY 2022.*

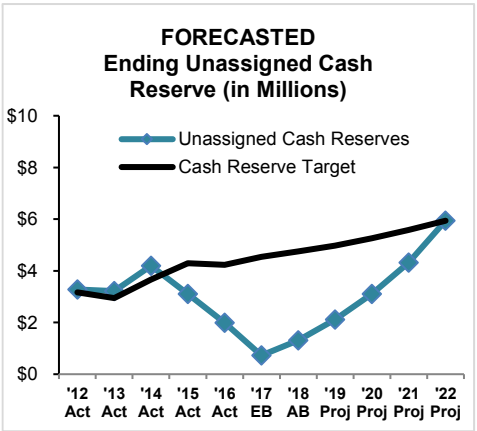
- ***Cafeteria Plan:*** *This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.*

- ***401A Plan:*** *The City has a 401A matching plan available to all employees except police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City currently pays for all of the administrative fees associated with this plan. During FY 2018, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.*



Financial Sources are projected to be consistently above financial uses for FY 2018-FY 2022. Annual fee increases are planned. This will allow the fund to rebuild its cash reserve to meet the 25% cash reserve target over time.

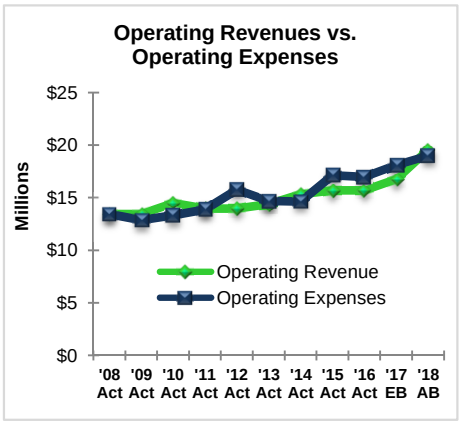
Large claims in FY 2015 and FY 2016 reduced the ending unassigned cash reserve to well below the cash reserve target. The fund is projected to rebuild its reserve over the next five years to close this gap.



Revenues, Expenses, and Changes in Net Position
Employee Benefit Fund

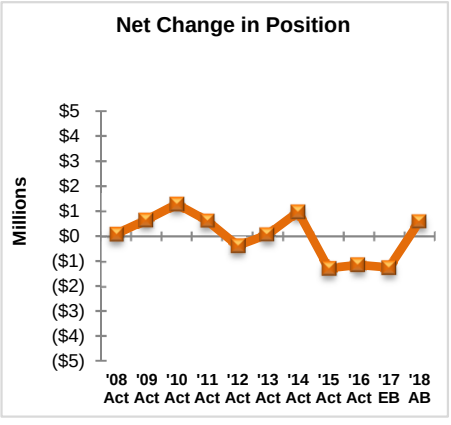
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees & Services Charges	$13,140,361	$15,047,132	$14,257,327	$17,022,032
Misc. Operating Revenue	$2,559,323	$2,500,000	$2,500,000	$2,500,000
Total Operating Revenues	**$15,699,684**	**$17,547,132**	**$16,757,327**	**$19,522,032**
Operating Expenses:				
Personnel Services	$506,866	$691,222	$659,978	$749,762
Supplies & Materials	$54,187	$124,761	$120,180	$86,605
Travel & Training	$18,536	$80,800	$77,500	$82,300
Intragovernmental Charges	$2,732	$2,950	$2,950	$2,702
Utilities, Services & Other Misc.	$16,384,829	$17,471,331	$17,252,347	$18,064,721
Depreciation	$0	$0	$0	$0
Total Operating Expenses	**$16,967,150**	**$18,371,064**	**$18,112,955**	**$18,986,090**
Operating Income (Loss)	**($1,267,466)**	**($823,932)**	**($1,355,628)**	**$535,942**
Non-Operating Revenues:				
Investment Revenue	$67,944	$70,550	$70,550	$70,550
Misc. Non-Operating Revenues	$68,171	$57,000	$50,424	$5,000
Total Non-Operating Revenues	**$136,115**	**$127,550**	**$120,974**	**$75,550**
Total Non-Operating Revenues (Expenses)	**$136,115**	**$127,550**	**$120,974**	**$75,550**
Income (Loss) Before Transfers	**($1,131,351)**	**($696,382)**	**($1,234,654)**	**$611,492**
Transfers In	$0	$0	$0	$0
Transfers Out	($21,868)	($32,661)	($32,661)	($32,661)
Total Net Transfers	**($21,868)**	**($32,661)**	**($32,661)**	**($32,661)**
Change in Net Position	**($1,153,219)**	**($729,043)**	**($1,267,315)**	**$578,831**
Net Position - Beginning	$3,153,845	$2,000,626	$2,000,626	$733,311
Net Position - Ending	**$2,000,626**	**$1,271,583**	**$733,311**	**$1,312,142**

Note: This statement does not include capital addition, capital project , or debt payments.



Operating revenues for FY 2017 are estimated to fall below operating expenses due to high claims costs. There are budgeted increases for FY 2018 in health insurance rates of 7%, as well as increases charged to other departments for retirement sick hours, employee wellness, City University, and insurance administration. These increases will cause revenues to be above expenses for FY 2018.

The fund has experienced a decrease in net position for FY 2015-FY 2017 due to high claims costs. Management has increased a number of fees which will result in a psoitive net change for FY 2018.



Financial Sources and Uses
Employee Benefit Fund

Financial Sources	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Fees and Service Charges	$13,140,361	$15,047,132	$14,257,327	$17,022,032
Misc. Operating Revenues	$2,559,323	$2,500,000	$2,500,000	$2,500,000
Interest Revenue	$67,944	$70,550	$70,550	$70,550
Less: GASB 31 Adjustment	$4,059			
Misc. Non-Operating Revenues	$68,171	$57,000	$50,424	$5,000
Total Financial Sources Before Transfers	**$15,839,858**	**$17,674,682**	**$16,878,301**	**$19,597,582**
Transfers In	$0	$0	$0	$0
Total Financial Sources	**$15,839,858**	**$17,674,682**	**$16,878,301**	**$19,597,582**
Financial Uses				
Personnel Services	$506,866	$691,222	$659,978	$749,762
Less: GASB 16 Vacation Liability Adjustment	$2,568			
Less: GASB 68 Pension Adjustment	($42,341)			
Supplies & Materials	$54,187	$124,761	$120,180	$86,605
Travel & Training	$18,536	$80,800	$77,500	$82,300
Intragovernmental Charges	$2,732	$2,950	$2,950	$2,702
Utilities, Services & Other Misc.	$16,384,829	$17,471,331	$17,252,347	$18,064,721
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out	$21,868	$32,661	$32,661	$32,661
Principal Payments				
Capital Additions	$0	$0	$0	$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	**$16,949,245**	**$18,403,725**	**$18,145,616**	**$19,018,751**
Financial Sources Over/(Under) Uses	**($1,109,387)**	**($729,043)**	**($1,267,315)**	**$578,831**

The Financial 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 revenues, expenses, and changes in net position statement and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

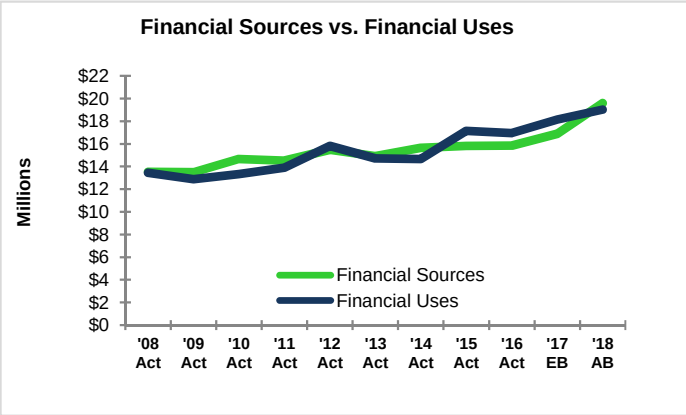
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

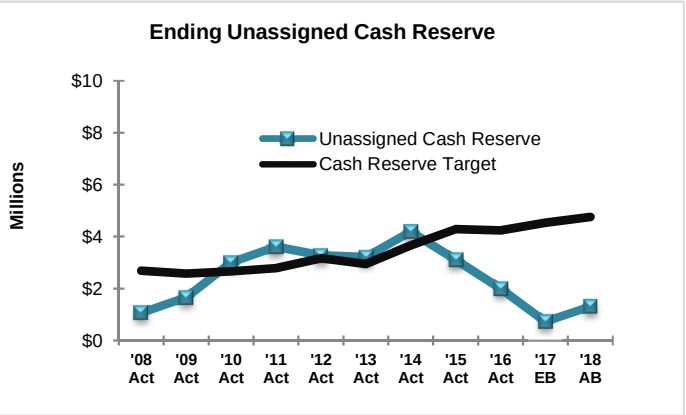
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal 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.

Financial Sources and Uses
Employee Benefit Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		$1,993,620	$1,993,620	$726,305
Financial Sources Over/(Under) Uses		($729,043)	($1,267,315)	$578,831
Current Assets	$3,284,111			
Less: GASB 31 Pooled Cash Adj	$73,516			
Less: Current Liabilities	($1,364,007)			
Projected Unassigned Cash Reserve	**$1,993,620**	**$1,264,577**	**$726,305**	**$1,305,136**
Total Financial Uses	$16,949,245	$18,403,725	$18,145,616	$19,018,751
	x 25%	x 25%	x 25%	x 25%
Cash Reserve Target*	**$4,237,311**	**$4,600,931**	**$4,536,404**	**$4,754,688**
Above/(Below) Cash Reserve Target	**($2,243,691)**	**($3,336,354)**	**($3,810,099)**	**($3,449,552)**

**Due to the significant cost of claims as a percent of the total budget, this fund has a cash reserve target of 25% instead of 20%.*





Financial sources have been below financial uses from FY 2015 to FY 2017. Budgeted increases in health insruance rates and a number of other fees (employee wellness, retirement sick hours, City University, and insurance administration) will result in financial sources above uses for FY 2018.

The ending unassigned cash reserve has been declining from FY 2014 to FY 2017 and fell below the cash reserve target in FY 2015. Management has a plan to increase fees over the next five years to improve the financial condition of this fund and increase cash reserves to be closer to the cash reserve target. The changes to fund fees are expected to reverse this trend and begin rebuilding strategic cash reserves. Refer to the five year forecast earlier in this section for more details.

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Self Insurance Fund

(Internal Service Fund)

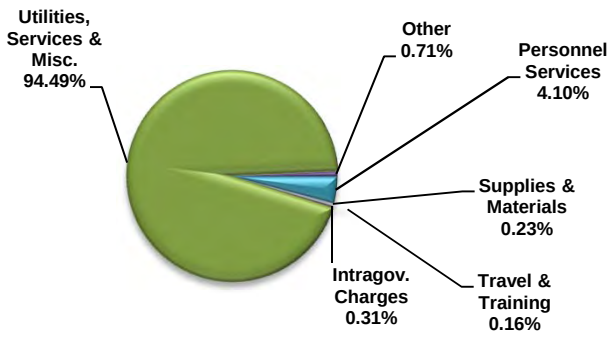
City of Columbia

Columbia, Missouri

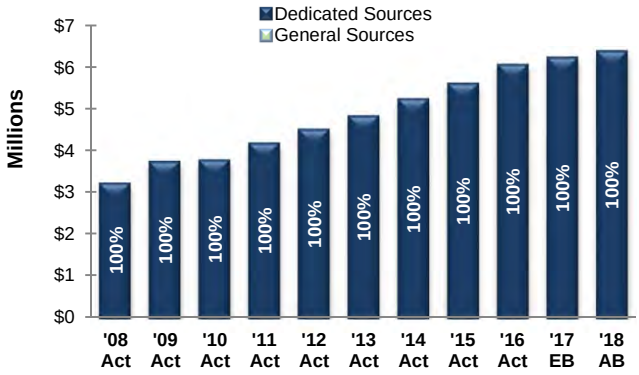
Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690

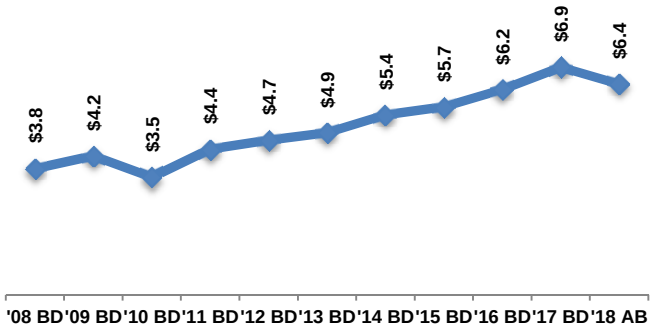
FY 2018 Total Expenses By Category



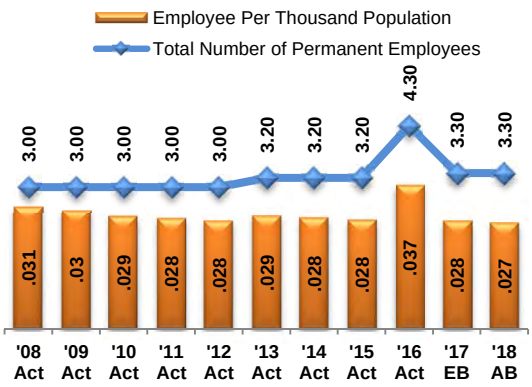
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$305,138	$257,264	$256,021	$260,652	$3,388	1.3%
Supplies & Materials	$1,807	$39,800	$39,800	$14,800	($25,000)	(62.8%)
Travel & Training	$4,695	$11,020	$11,020	$10,020	($1,000)	(9.1%)
Intragov. Charges	$328	$354	$354	$19,782	$19,428	5488.1%
Utilities, Services & Misc.	$3,868,614	$6,509,948	$5,847,920	$6,005,451	($504,497)	(7.7%)
Capital	$0	$0	$0	$0	$0	
Other	$35,845	$44,880	$44,880	$44,880	$0	0.0%
Total	**$4,216,427**	**$6,863,266**	**$6,199,995**	**$6,355,585**	**($507,681)**	**(7.4%)**
Operating Expenses	$4,180,582	$6,818,386	$6,155,115	$6,310,705	($507,681)	(7.4%)
Non-Operating Expenses	$35,845	$44,880	$44,880	$44,880	$0	0.0%
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$0	$0	$0	$0	$0	
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$4,216,427**	**$6,863,266**	**$6,199,995**	**$6,355,585**	**($507,681)**	**(7.4%)**

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	$0	$0	$0	$0	$0	
Interest Revenue	$209,784	$185,784	$192,884	$185,784	$0	0.0%
Fees & Service Charges	$5,759,704	$6,220,365	$6,220,365	$6,220,365	$0	0.0%
Other Local Revenues	$63,101	$0	$0	$0	$0	
Operating Transfers In	$0	$0	$0	$0	$0	
Use of Prior Year Sources	$0	$457,117	$0	$0	($457,117)	(100.0%)
Less: Current Year Surplus	($1,816,162)	$0	($213,254)	($50,564)	($50,564)	
Dedicated Sources	**$4,216,427**	**$6,863,266**	**$6,199,995**	**$6,355,585**	**($507,681)**	**(7.4%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$4,216,427**	**$6,863,266**	**$6,199,995**	**$6,355,585**	**($507,681)**	**(7.4%)**

Finance - Self-Insurance Reserve Fund

Fund 6690

Description

The City of Columbia's Self-Insurance Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation and property and casualty claims. Claims administration is managed by the Risk Management division of the City Finance Department.

Department Objectives

The City of Columbia's Self-Insurance Fund is handled by the Risk Management Division, a part of the Finance Department. The Self-insurance Fund and Risk Management support the departmental objectives of allowing the City to conduct business in an efficient and effective manner through the handling of risk retention, insurance, safety training, and information dissemination. Risk Management is also responsible for monitoring and adherence to applicable federal, state, and local requirements.

Highlights/Significant Changes

- Utilized City's Transitional Duty program to increase productivity and decrease costs associated with employees injured in work-related activities.
- Continued implementation of on-line vehicle accident reporting to increase the City's responsiveness and efficiency in claim handling.
- Training offered to City employees in the areas of Personal Protective Equipment Recognition and Use; Severe Weather Response; Driver Safety and Distracted Driver; and Sprain and Strain Prevention. Over 1,200 employees attended these and other safety training sessions.
- Implemented a formalized traffic control/flagger training compliant with MoDOT requirements.
- Participated in implementation of the Munis Training module to track continued improvement efforts associated with employee training.
- The FY 2018 budget reflects a decrease of $511,786, or 7.5%. This is primarily due to lower premium costs as a result of a rebid process.
- Intragovernmental charges increased $19,428 or 5,488.1% This is primarily in self-insurance fees and is due to a large claim in FY 2016.

Highlights/Significant Changes (cont.)

Planned activities include:

- Implementation of prevention training for Network Security & Privacy (cyber liability) exposures.
- Establishment of policies and programs for Lockout/Tagout, Supervisor Investigation Report Training, and Excavation Safety.
- Installation of Driving Simulator and development of related safety training based on employee skill assessment.
- Institution of an annual driver license review program.
- Develop communication tool to provide managers and supervisors updates about claims and litigation linked with their operations/departments.

Fee and Service Charge Methodology

Annually, the City receives an actuarial report which provides claims forecast information used to prepare a long range funding forecast for the fund and calculate the amount that needs to be recovered from the departments for the next year to ensure the fund is properly funded.

The cost of this program is recovered through fees to departments based upon three components:

- 50% of the cost is based on the department's five year claims cost history
- 30% of the cost is based on the department's work comp exposure as determined by industry rates - based on payroll expenses
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles

The five year claims cost history is used to help smooth out the cost of large claims over time. The workers' compensation exposure recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, electric line workers, etc.) than others (such as employees who work in an office). The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
6750 - Asst Director, Finance	0.30	0.30	0.30	0.30	
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec. +	2.00	1.00	1.00	1.00	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	**4.30**	**3.30**	**3.30**	**3.30**	**0.00**
Permanent Full-Time	4.30	3.30	3.30	3.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**4.30**	**3.30**	**3.30**	**3.30**	**0.00**

+ Due to budget constraints, one Risk Management Specialist position was eliminated in FY 2017.

Finance - Self-Insurance Reserve Fund

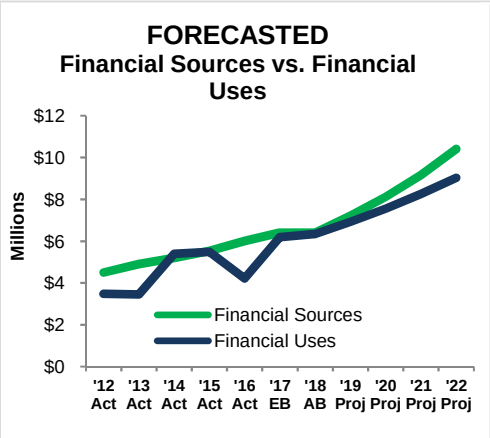
Fund 6690

Forecasted Sources and Uses (For Informational Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Self Insurance Charge to Department Increase	**0%**	**13%**	**13%**	**13%**	**14%**
Financial Sources:					
Fees and Service Charges	$6,220,365	$7,029,012	$7,942,784	$8,975,346	$10,231,894
Interest	$185,784	$185,784	$185,784	$185,784	$185,784
Other Local Revenues	$0	$0	$0	$0	$0
Total Financial Sources	**$6,406,149**	**$7,214,796**	**$8,128,568**	**$9,161,130**	**$10,417,678**
Financial Uses:					
Personnel Costs	$260,652	$265,865	$271,182	$276,606	$282,138
Materials and Supplies	$14,800	$14,949	$15,099	$15,251	$15,404
Travel and Training	$10,020	$10,214	$10,412	$10,614	$10,820
Intragovernmental Charges	$19,782	$21,413	$23,205	$25,179	$27,362
Utilities, Services, and Misc.	$6,005,451	$6,568,945	$7,193,158	$7,885,244	$8,653,141
Capital Additions	$0	$0	$0	$0	$0
Operating Transfers	$44,880	$44,880	$44,880	$44,880	$44,880
Total Financial Uses	**$6,355,585**	**$6,926,266**	**$7,557,936**	**$8,257,774**	**$9,033,745**
Financial Sources Over/(Under) Uses	**$50,564**	**$288,530**	**$570,632**	**$903,356**	**$1,383,933**
Beginning Unassigned Cash Reserve	$5,766,972	$5,817,536	$6,106,066	$6,676,697	$7,580,054
Financial Sources Over/(Under) Uses	$50,564	$288,530	$570,632	$903,356	$1,383,933
Projected Ending Unassigned Cash Reserve	**$5,817,536**	**$6,106,066**	**$6,676,697**	**$7,580,054**	**$8,963,987**
Projected Claims for Next Year	$4,558,191	$4,941,002	$5,356,077	$5,806,020	$6,170,354
Add: Projected Insurance Premium for Next Ye	$1,580,675	$1,817,776	$2,090,442	$2,404,008	$2,764,609
Cash Reserve Target	**$6,138,866**	**$6,758,778**	**$7,446,519**	**$8,210,028**	**$8,934,963**
Above/(Below) Cash Reserve Target	**($321,330)**	**($652,713)**	**($769,821)**	**($629,974)**	**$29,024**

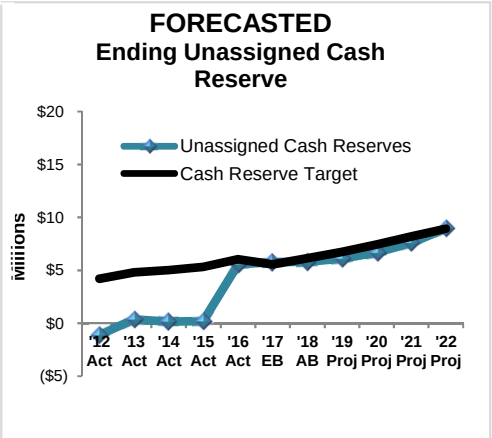
In order to provide the funding to pay for the City's self insurance program, departments are charged a fee. The total to be recovered is determined through an analysis of the fund's short- and long-term financial needs. An actuarial analysis forecasts potential future claims amounts.

The total to be recovered is charged back to the departments based on three components: 50% based on the department's five year claims cost history, 30% based on the department's workers compensation risk exposure, and 20% is based on the department's vehicle risk exposure.



Financial sources are expected to exceed financial uses over the next five years in order to increase the cash reserves up to the cash reserve target by the end of the five years. Fees were not increased in FY 2018.

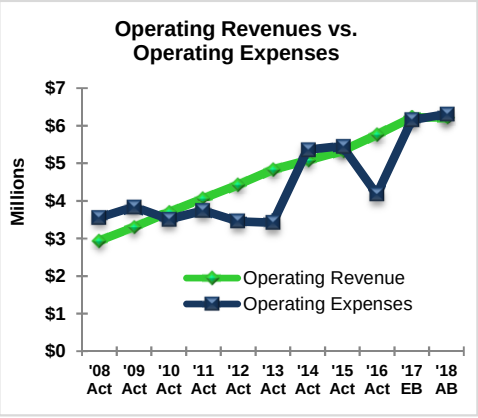
The cash reserve target was changed to include the next year's amount for both projected claims and insurance premiums as those are both significant costs to this fund.



Statement of Revenues, Expenses, and Changes in Net Position
Self Insurance Reserve Fund

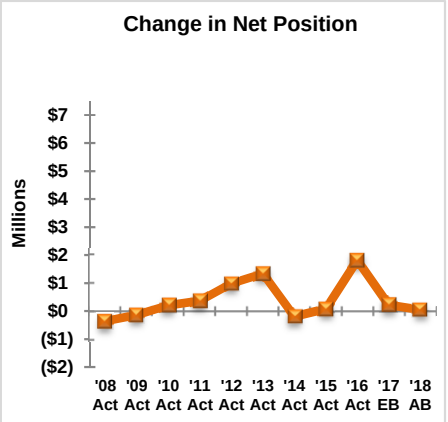
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$5,759,704	$6,220,365	$6,220,365	$6,220,365
Total Operating Revenues	**$5,759,704**	**$6,220,365**	**$6,220,365**	**$6,220,365**
Operating Expenses:				
Personnel Services	$305,138	$257,264	$256,021	$260,652
Supplies & Materials	$1,807	$39,800	$39,800	$14,800
Travel & Training	$4,695	$11,020	$11,020	$10,020
Intragovernmental Charges	$328	$354	$354	$19,782
Utilities, Services & Other Misc.	$3,868,614	$6,509,948	$5,847,920	$6,005,451
Depreciation	$0	$0	$0	$0
Total Operating Expenses	**$4,180,582**	**$6,818,386**	**$6,155,115**	**$6,310,705**
Operating Income (Loss)	**$1,579,122**	**($598,021)**	**$65,250**	**($90,340)**
Non-Operating Revenues:				
Investment Revenue	$209,784	$185,784	$192,884	$185,784
Misc. Non-Operating Revenue	$63,101	$0	$0	$0
Total Non-Operating Revenues	**$272,885**	**$185,784**	**$192,884**	**$185,784**
Non-Operating Expenses:				
Interest Expense	$0	$0	$0	$0
Loss on Disposal of Fixed Assets	$0	$0	$0	$0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$272,885**	**$185,784**	**$192,884**	**$185,784**
Income (Loss) Before Transfers	**$1,852,007**	**($412,237)**	**$258,134**	**$95,444**
Transfers In	$0	$0	$0	$0
Transfers Out	($35,845)	($44,880)	($44,880)	($44,880)
Net Transfers	**($35,845)**	**($44,880)**	**($44,880)**	**($44,880)**
Change in Net Position	**$1,816,162**	**($457,117)**	**$213,254**	**$50,564**
Net Position - Beginning	$5,041,760	$6,857,922	$6,857,922	$7,071,176
Net Position - Ending	**$6,857,922**	**$6,400,805**	**$7,071,176**	**$7,121,740**

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues exceeded operating expenses by approximately $1.8 million in FY 2016 due to lower claims costs. The FY 2017 estimate reflects operating revenues slightly above operating expenses.

The fund experienced a large change in net position for FY 2016 due to low claims costs. The FY 2017 estimate and FY 2018 budget reflect net changes that are more in line with the financial strategy of this fund.



Financial Sources and Uses
Self Insurance Reserve Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	$5,759,704	$6,220,365	$6,220,365	$6,220,365
Interest Revenue	$209,784	$185,784	$192,884	$185,784
Less: GASB 31 Interest Adjustment	($25,472)	$0	$0	$0
Other Local Revenues	$63,101	$0	$0	$0
Total Financial Sources Before Transfers	**$6,007,117**	**$6,406,149**	**$6,413,249**	**$6,406,149**
Transfers In	$0	$0	$0	$0
Total Financial Sources	**$6,007,117**	**$6,406,149**	**$6,413,249**	**$6,406,149**
Financial Uses				
Personnel Services	$305,138	$257,264	$256,021	$260,652
Less: GASB 16 Vacation Liability Adjustment	$3,651	$0	$0	$0
Less: GASB 68 Pension Adjustment	($223)	$0	$0	$0
Supplies & Materials	$1,807	$39,800	$39,800	$14,800
Travel & Training	$4,695	$11,020	$11,020	$10,020
Intragovernmental Charges	$328	$354	$354	$19,782
Utilities, Services & Other Misc.	$3,868,614	$6,509,948	$5,847,920	$6,005,451
Interest Expense	$0	$0	$0	$0
Bank & Paying Agent Fees	$0	$0	$0	$0
Transfers Out	$35,845	$44,880	$44,880	$44,880
Principal Payments	$0	$0	$0	$0
Capital Additions	$0	$0	$0	$0
Enterprise Revenues used for Capital Projects	$0	$0	$0	$0
Total Financial Uses	**$4,219,855**	**$6,863,266**	**$6,199,995**	**$6,355,585**
Financial Sources Over/(Under) Uses	**$1,787,262**	**($457,117)**	**$213,254**	**$50,564**

The Financial 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.

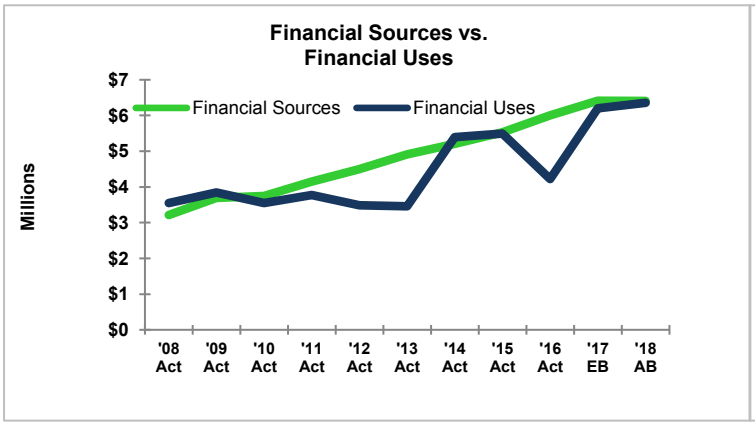
This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

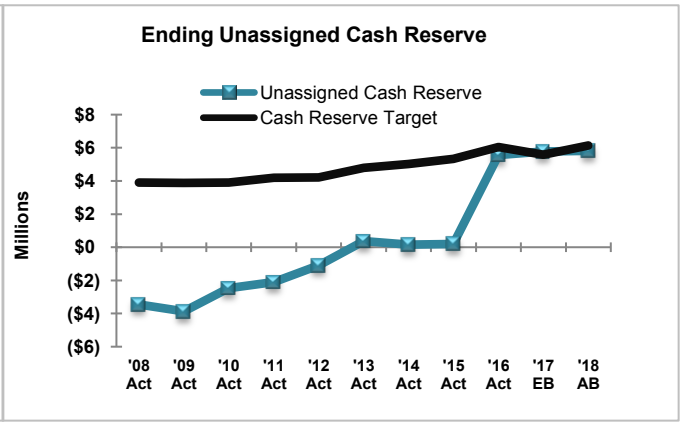
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Self Insurance Reserve Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		$5,553,718	$5,553,718	$5,766,972
Financial Sources Over/(Under) Uses		($457,117)	$213,254	$50,564
Current Assets	$13,334,715			
Less: GASB 31 Pooled Cash Adj	$44,686			
Less: Investments *(Required to be remain self insured)*	($1,300,767)			
Less: Current Liabilities	($2,302,529)			
Less: Non Current Claims Payable	($4,222,387)			
Projected Unassigned Cash Reserve	**$5,553,718**	**$5,096,601**	**$5,766,972**	**$5,817,536**
Cash Reserve Target				
Projected Claims for Next Year	$4,302,998	$4,205,131	$4,205,131	$4,558,191
Add: Projected Insurance Premium for Next Year	$1,733,050	$1,374,500	$1,374,500	$1,580,675
Cash Reserve Target	**$6,036,048**	**$5,579,631**	**$5,579,631**	**$6,138,866**
Above/(Below) Cash Reserve Target	**($482,330)**	**($483,030)**	**$187,341**	**($321,330)**





Financial sources exceeded financial uses by approximately $1.8 million in FY 2016 due to lower claims costs.

Ending unassigned cash reserves grew in FY 2016 due to unexpectedly lower claims. Refer to the five year forecast earlier in this section for more detailed information.

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Custodial and Building Maintenance Fund

(Internal Service Fund)

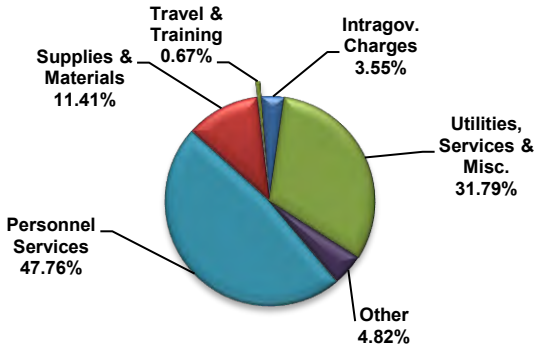
City of Columbia

Columbia, Missouri

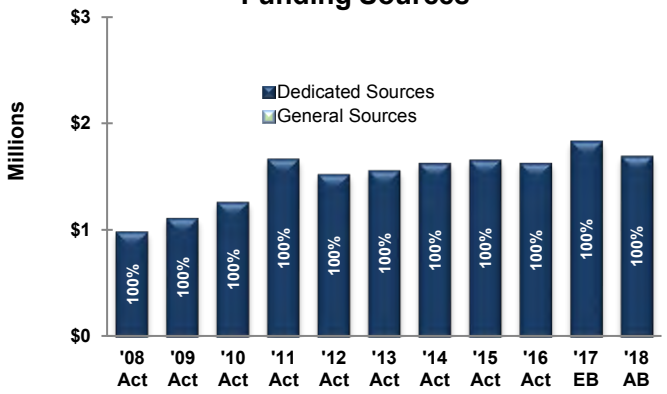
Custodial & Maintenance Services Fund - Summary

Fund 6710

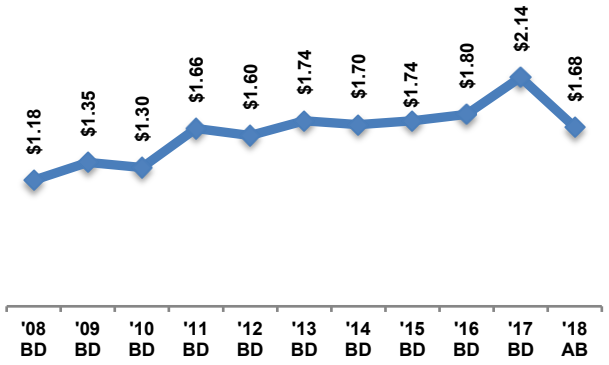
FY 2018 Total Expenses By Category



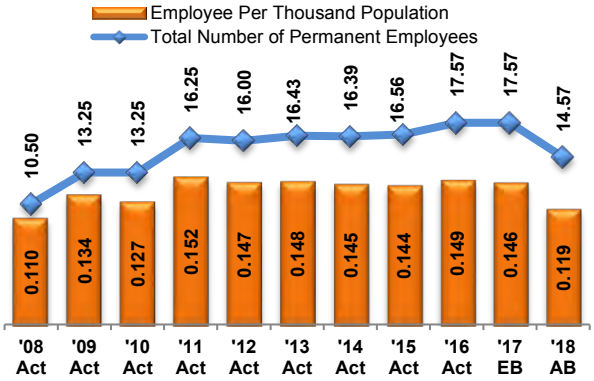
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17EB	% Change 18/17B
Personnel Services	$788,506	$902,338	$780,048	$800,626	($101,712)	(11.3%)
Supplies & Materials	$211,632	$231,803	$223,641	$191,206	($40,597)	(17.5%)
Travel & Training	$3,719	$13,775	$11,000	$11,275	($2,500)	(18.1%)
Intragov. Charges	$22,383	$46,184	$46,184	$59,480	$13,296	28.8%
Utilities, Services & Misc.	$458,066	$868,226	$674,766	$532,886	($335,340)	(38.6%)
Capital	$0	$0	$0	$0	$0	
Other	$85,279	$80,734	$80,734	$80,734	$0	0.0%
Total	**$1,569,585**	**$2,143,060**	**$1,816,373**	**$1,676,207**	**($466,853)**	**(21.8%)**
Operating Expenses	$1,484,306	$2,062,326	$1,735,639	$1,595,473	($466,853)	(22.6%)
Non-Operating Expenses	$85,279	$80,734	$80,734	$80,734	$0	0.0%
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$0	$0	$0	$0	$0	
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$1,569,585**	**$2,143,060**	**$1,816,373**	**$1,676,207**	**($466,853)**	**(21.8%)**

Revenues (Where the Money Comes From)

Gross Rec. & Other Local Taxes	$0	$0	$0	$0	$0	
Interest Revenue	$19,481	$17,056	$17,056	$17,056	$0	0.0%
Fees & Service Charges	$1,589,243	$1,799,366	$1,792,357	$1,503,655	($295,711)	(16.4%)
Other Local Revenues	$89	$0	$0	$0	$0	
Operating Transfers In	$0	$0	$150,000	$0	$0	
Use of Prior Year Sources	$0	$326,638	$0	$155,496	($171,142)	(52.4%)
Less: Current Year Surplus	($39,228)	$0	($143,040)	$0	$0	
Dedicated Sources	**$1,569,585**	**$2,143,060**	**$1,816,373**	**$1,676,207**	**($466,853)**	**(21.8%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$1,569,585**	**$2,143,060**	**$1,816,373**	**$1,676,207**	**($466,853)**	**(21.8%)**

Custodial & Maintenance Services Fund

Fund 6710

Description

The Custodial and Maintenance Services Fund provides custodial services to the City Hall, Howard, Gentry, Sanford Kempton (Health), Wabash, Grissum Building, Fleet West, Parking Enforcement, and CDBG, located in the 5th Street Garage. Building maintenance is provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities.

Department Objectives

To provide for functional, safe, healthful and clean facilities at the best cost and to preserve the facilities. Preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

Highlights/Significant Changes

- FY 2018 Custodial will have a reduction of 2 FTE's and Building Maintenance will have a reduction of 1 FTE. There was a total reduction of expenses of $389,795 or 19.1%. As a result of these cuts, there will be a reduction in custodial services offered at these buildings.
- In August of 2015, the Custodial staff assisted the City of Columbia in becoming certified by Green Clean Institute at the Gold Level for implementation of education, products, and practices which affect in positive ways the indoor environment of City Hall and other city buildings. The City was the first municipality in Missouri to achieve the Gold status.
- Due to budget constraints in the general fund, the Custodial and Building Maintenance Fund had to reduce their budget for FY 2018. The buildings served by this department hosue primarily general fund operations. Custodial charges are charged 70% to the general fund. Building maintenance charges are charged 74% to the general fund.
- A mid-year amendment will be taken to Council to appropriate funds to have an assessment done of all the City's facilities other than parking structures. This information will be utilized to develop a long-range facilities maintenance plan to ensure our facilities are properly maintained.

Fee and Service Charge Methodology

There are three separate intragovernmental charges which are used to recover the cost of the Custodial and Building Maintenance Fund.

- **Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

- **Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police/PSJC, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

- **Building Utility Charges** are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Building Maintenance	6.82	6.82	6.82	5.82	(1.00)
Custodial Services	10.75	10.75	10.75	8.75	(2.00)
Total Personnel	**17.57**	**17.57**	**17.57**	**14.57**	**(3.00)**
Permanent Full-Time	16.07	16.07	16.07	13.07	(3.00)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	**17.57**	**17.57**	**17.57**	**14.57**	**(3.00)**
Department Totals					
Permanent Full-Time	16.07	16.07	16.07	13.07	(3.00)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	**17.57**	**17.57**	**17.57**	**14.57**	**(3.00)**

Custodial & Maintenance Services Fund - Summary

Fund 6710

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Building Maintenance Services					
Fee Increases to Departments	*(17.72%)*	*9.00%*	*11.00%*	*13.00%*	*16.00%*
Financial Sources	$670,492	$800,017	$937,055	$1,041,765	$1,186,678
Financial Uses	$759,428	$882,987	$1,061,231	$1,120,766	$1,227,714
Financial Sources Over/(Under) Uses	**($88,936)**	**($82,970)**	**($124,176)**	**($79,001)**	**($41,036)**

In the past few years the City has renovated many of the downtown campus buildings. Over the next five years, there is a need to hire a Building Facilities Manager to develop and implement a facilities maintenance plan to ensure all of the various buildings and other structures owned by the City are properly maintained. City maintenance crews currently provide routine maintenance in thirteen of the facilities. This five year forecast reflects a centralization of facility maintenance within this department. As a first step, a city-wide building assessment is being funded in FY 2017 and a Building Facilities Manager would be hired in FY 2019. There will also be a need to add a total of (2) Maintenance Assistants, (1) Maintenance Mechanic, and (1) Sr Maintenance Mechanic over this time period to take on the maintenance for all of the city facilities.

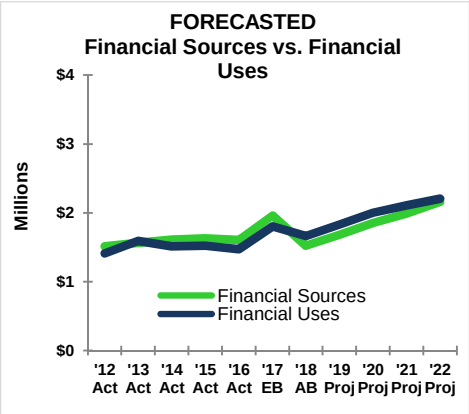
Budget cuts in FY 2018 allowed for a fee reduction of 17.72% to departments.

Custodial Services					
Fee Increases to Departments	*(20.70%)*	*5.00%*	*5.00%*	*4.00%*	*4.00%*
Financial Sources	$515,321	$540,396	$566,247	$588,732	$611,594
Financial Uses	$554,693	$595,223	$582,348	$627,130	$612,645
Financial Sources Over/(Under) Uses	**($39,372)**	**($54,827)**	**($16,101)**	**($38,398)**	**($1,051)**

Custodial services are currently provided to eight buildings.

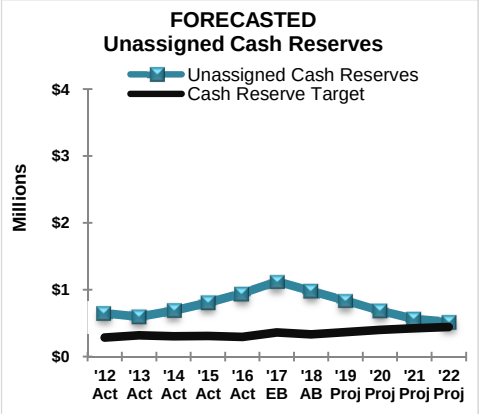
Budget cuts in FY 2018 allowed for a fee reduction of 20.70% to departments.

Building Utilities					
Fee Increases to Departments	*(3.59%)*	*2.00%*	*2.00%*	*2.00%*	*2.00%*
Financial Sources	$334,898	$341,596	$348,428	$355,397	$362,505
Financial Uses	$346,452	$350,914	$355,461	$360,095	$364,820
Financial Sources Over/(Under) Uses	**($11,554)**	**($9,318)**	**($7,033)**	**($4,698)**	**($2,315)**
Total Custodial and Maintenance					
Total Financial Sources	$1,520,711	$1,682,009	$1,851,730	$1,985,894	$2,160,777
Total Financial Uses	$1,660,573	$1,829,124	$1,999,040	$2,107,991	$2,205,179
Financial Sources Over/(Under) Uses	**($139,862)**	**($147,115)**	**($147,310)**	**($122,097)**	**($44,402)**
Beginning Unassigned Cash Reserve	$1,118,661	$978,799	$831,684	$684,375	$562,278
Financial Sources Over/(Under) Uses	($139,862)	($147,115)	($147,310)	($122,097)	($44,402)
Current Assets					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	**$978,799**	**$831,684**	**$684,375**	**$562,278**	**$517,876**
Cash Reserve Target (20% Financial Uses)	$332,115	$365,825	$399,808	$421,598	$441,036
Above/(Below) Cash Reserve Target	**$646,684**	**$465,859**	**$284,567**	**$140,680**	**$76,840**



Financial uses are projected to exceed financial sources over the next five years as charges to departments will be kept lower than projected costs in an effort to reduce excess cash reserves. Budget cuts were made in both the custodial and building maintenance divisions in FY 2018 to lower charges to the general fund.

The unassigned cash reserve is estimated to peak in FY 2017, then begin declining. This will bring the fund closer to the cash reserve target in accordance with the financial strategy for this fund.



Custodial & Maintenance Services

Budget Detail By Division

Building Maintenance	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$301,175	$421,152	$341,968	$383,924	($37,228)	(8.8%)
Supplies and Materials	$132,330	$150,628	$144,016	$116,921	($33,707)	(22.4%)
Travel and Training	$3,719	$8,775	$6,000	$6,275	($2,500)	(28.5%)
Intragovernmental Charges	$12,569	$31,192	$31,192	$44,211	$13,019	41.7%
Utilities, Services, & Misc.	$124,453	$485,850	$338,050	$167,084	($318,766)	(65.6%)
Capital	$0	$0	$0	$0	$0	
Other	$59,510	$56,647	$56,647	$56,647	$0	0.0%
Total	**$633,756**	**$1,154,244**	**$917,873**	**$775,062**	**($379,182)**	**(32.9%)**
Custodial Services						
Personnel Services	$487,331	$481,186	$438,080	$416,702	($64,484)	(13.4%)
Supplies and Materials	$79,302	$81,175	$79,625	$74,285	($6,890)	(8.5%)
Travel and Training	$0	$5,000	$5,000	$5,000	$0	0.0%
Intragovernmental Charges	$9,814	$14,992	$14,992	$15,269	$277	1.8%
Utilities, Services, & Misc.	$15,237	$19,850	$25,730	$19,350	($500)	(2.5%)
Capital	$0	$0	$0	$0	$0	
Other	$25,769	$24,087	$24,087	$24,087	$0	0.0%
Total	**$617,453**	**$626,290**	**$587,514**	**$554,693**	**($71,597)**	**(11.4%)**
Utilities						
Utilities, Services, & Misc.	$318,376	$362,526	$310,986	$346,452	($16,074)	(4.4%)
Total	**$318,376**	**$362,526**	**$310,986**	**$346,452**	**($16,074)**	**(4.4%)**
Department Totals						
Personnel Services	$788,506	$902,338	$780,048	$800,626	($101,712)	(11.3%)
Supplies and Materials	$211,632	$231,803	$223,641	$191,206	($40,597)	(17.5%)
Travel and Training	$3,719	$13,775	$11,000	$11,275	($2,500)	(18.1%)
Intragovernmental Charges	$22,383	$46,184	$46,184	$59,480	$13,296	28.8%
Utilities, Services, & Misc.	$458,066	$868,226	$674,766	$532,886	($335,340)	(38.6%)
Capital	$0	$0	$0	$0	$0	
Other	$85,279	$80,734	$80,734	$80,734	$0	0.0%
Total	**$1,569,585**	**$2,143,060**	**$1,816,373**	**$1,676,207**	**($466,853)**	**(21.8%)**

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Building Maintenance					
9905 - Deputy City Manager	0.02	0.02	0.02	0.02	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Senior Financial Analyst	0.00	0.00	0.00	0.00	
5901 - Director, Public Works	0.10	0.10	0.10	0.10	
5800 - Asst to the Public Works Director	0.05	0.05	0.05	0.05	
5106 - Asst. Director, Public Works	0.00	0.00	0.00	0.00	
2407 - Building & Grounds Supervisor	0.80	0.80	0.80	0.80	
2397 - Maintenance Asst - 773	1.00	1.00	1.00	1.00	
2394 - Senior Bldg Maint Mechanic-773	2.00	2.00	2.00	2.00	
2390 - Building Maint Mechanic-773 +	2.00	2.00	2.00	1.00	(1.00)
1007 - Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant	0.65	0.65	0.65	0.65	
Total Personnel	**6.82**	**6.82**	**6.82**	**5.82**	**(1.00)**
Permanent Full-Time	6.82	6.82	6.82	5.82	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**6.82**	**6.82**	**6.82**	**5.82**	**(1.00)**
Custodial Services					
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
5106 - Asst. Director, Public Works	0.00	0.00	0.00	0.00	
2407 - Building & Grounds Supervisor	0.20	0.20	0.20	0.20	
2003 - Custodian-773 +	9.50	9.50	9.50	7.50	(2.00)
2002 - Custodian Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	**10.75**	**10.75**	**10.75**	**8.75**	**(2.00)**
Permanent Full-Time	9.25	9.25	9.25	7.25	(2.00)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	**10.75**	**10.75**	**10.75**	**8.75**	**(2.00)**

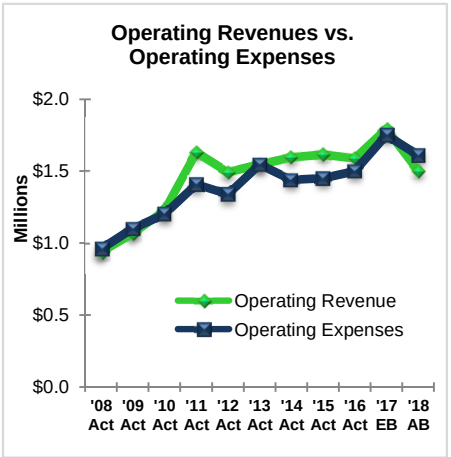
+ In FY 2018, (1) Maintenance Mechanic and (2) Custodian positions have been eliminated due to budget cuts.

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Revenues, Expenses and Changes in Net Position
Custodial and Maintenance Services

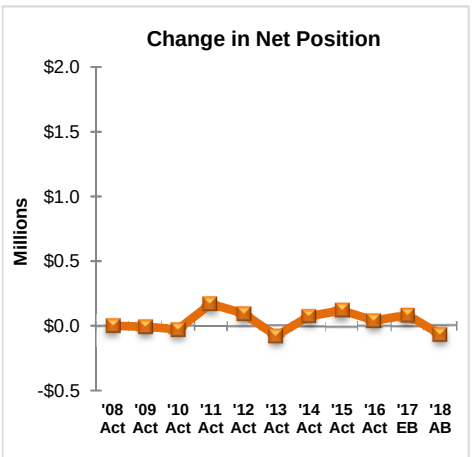
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Building Maintenance User Charges	$665,039	$807,025	$798,514	$660,635
Custodial User Charges	$601,652	$640,759	$640,759	$508,122
Utilities User Charges	$322,552	$351,582	$353,084	$334,898
Total Operating Revenues	**$1,589,243**	**$1,799,366**	**$1,792,357**	**$1,503,655**
Operating Expenses:				
Personnel Services	$788,506	$902,338	$780,048	$800,626
Supplies & Materials	$211,632	$231,803	$223,641	$191,206
Travel & Training	$3,719	$13,775	$11,000	$11,275
Intragovernmental Charges	$22,383	$46,184	$46,184	$59,480
Utilities, Services & Other Misc.	$458,066	$868,226	$674,766	$532,886
Depreciation	$15,633	$15,634	$15,634	$15,634
Total Operating Expenses	**$1,499,939**	**$2,077,960**	**$1,751,273**	**$1,611,107**
Operating Income (Loss)	**$89,304**	**($278,594)**	**$41,084**	**($107,452)**
Non-Operating Revenues:				
Investment Revenue	$19,481	$17,056	$17,056	$17,056
Misc. Non-Operating Revenue	$89	$0	$0	$0
Total Non-Operating Revenues	**$19,570**	**$17,056**	**$17,056**	**$17,056**
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	$0	$0	$0	$0
Interest Expense	$0	$0	$0	$0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$19,570**	**$17,056**	**$17,056**	**$17,056**
Income (Loss) Before Transfers	**$108,874**	**($261,538)**	**$58,140**	**($90,396)**
Transfers In	$0	$0	$150,000	$0
Transfers Out	($69,646)	($65,100)	($65,100)	($65,100)
Total Transfers	**($69,646)**	**($65,100)**	**$84,900**	**($65,100)**
Change in Net Position	**$39,228**	**($326,638)**	**$143,040**	**($155,496)**
Net Position - Beginning	$1,362,080	$1,401,308	$1,401,308	$1,544,348
Net Position - Ending	**$1,401,308**	**$1,074,670**	**$1,544,348**	**$1,388,852**

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues have exceeded operating expenses from FY 2014 to FY 2017 due to turnover and lower utility costs. Operating revenues are projected to be lower than operating expenses in FY 2018 in order to keep charges low in the general fund.

Most years reflect a positive change in net position. In FY 2018, a negative change is budgeted in order to use down some of the excess cash in the fund. The goal of an internal service fund such as this one is to recover costs over time and not to generate significant cash reserves.



Financial Sources and Uses
Custodial and Maintenance Services

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Building Maintenance User Charges	$665,039	$807,025	$798,514	$660,635
Custodial Charges	$601,652	$640,759	$640,759	$508,122
Utitiles User Charges	$322,552	$351,582	$353,084	$334,898
Interest Revenue	$19,481	$17,056	$17,056	$17,056
Less: GASB 31 Interest Adjustment	($2,292)	$0	$0	$0
Miscellaneous Non-Operating Revenue	$89	$0	$0	$0
Total Financial Sources Before Transfers	**$1,606,521**	**$1,816,422**	**$1,809,413**	**$1,520,711**
Transfers In	$0	$0	$150,000	$0
Total Financial Sources	**$1,606,521**	**$1,816,422**	**$1,959,413**	**$1,520,711**
Financial Uses				
Personnel Services	$788,506	$902,338	$780,048	$800,626
Less: GASB 16 Vacation Liability Adjustment	($1,388)	$0	$0	$0
Less: GASB 68 Pension Adjustment	($80,204)	$0	$0	$0
Supplies & Materials	$211,632	$231,803	$223,641	$191,206
Travel & Training	$3,719	$13,775	$11,000	$11,275
Intragovernmental Charges	$22,383	$46,184	$46,184	$59,480
Utilities, Services & Other Misc.	$458,066	$868,226	$674,766	$532,886
Interest Expense	$0	$0	$0	$0
Bank & Paying Agent Fees	$0	$0	$0	$0
Transfers Out	$69,646	$65,100	$65,100	$65,100
Principal Payments	$0	$0	$0	$0
Capital Additions	$0	$0	$0	$0
Enterprise Revenues used for Capital Projects	$0	$0	$0	$0
Total Financial Uses	**$1,472,360**	**$2,127,426**	**$1,800,739**	**$1,660,573**
Financial Sources Over/(Under) Uses	**$134,161**	**($311,004)**	**$158,674**	**($139,862)**

The Financial 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.

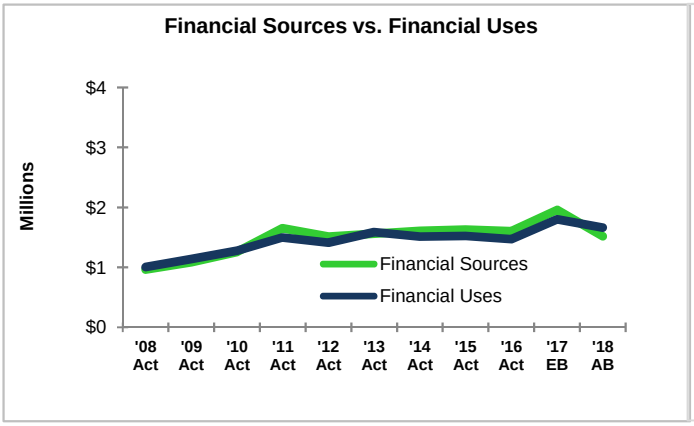
This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

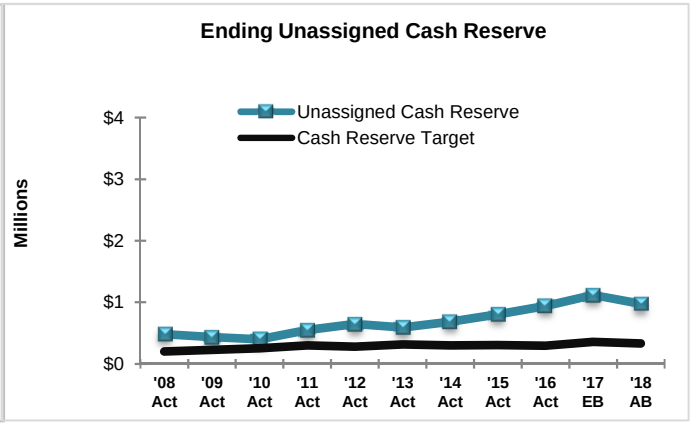
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Custodial and Maintenance Services

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		$959,987	$959,987	$1,118,661
Financial Sources Over/(Under) Uses		($311,004)	$158,674	($139,862)
Current Assets	$1,028,411			
Less: GASB 31 Pooled Cash Adj	$18,275			
Less: Current Liabilities	($86,699)			
Projected Unassigned Cash Reserve	**$959,987**	**$648,983**	**$1,118,661**	**$978,799**
Cash Reserve Target				
Total Financial Uses	$1,472,360	$2,127,426	$1,800,739	$1,660,573
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target (20% Fin. Uses)	**$294,472**	**$425,485**	**$360,148**	**$332,115**
Above/(Below) Cash Reserve Target	**$665,515**	**$223,498**	**$758,513**	**$646,684**





Financial sources are budgeted below financial uses for FY 2018 in order to use down some excess unassigned cash reserves.

Unassigned cash reserves increased from FY 2010 to FY 2017 due to employee turnover and lower utility costs. Management plans to use down excess reserves over the next few years to bring cash reserves in line with the cash reserve target. Refer to the five year forecast earlier in this section for more details.

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Fleet Operations Fund

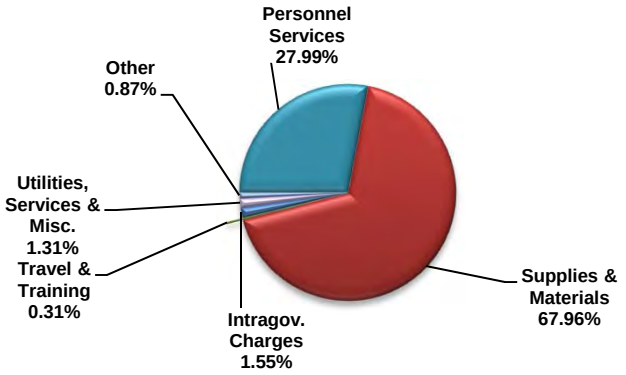
(Internal Service Fund)

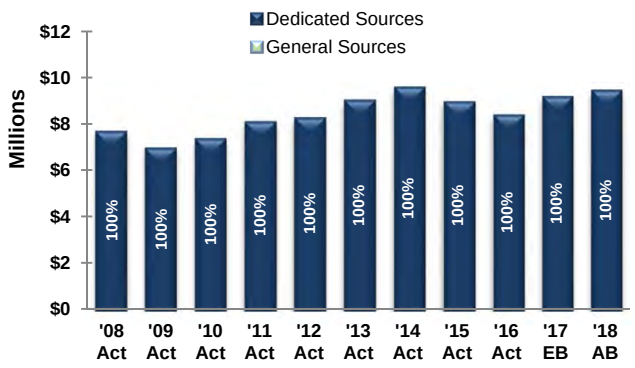
City of Columbia

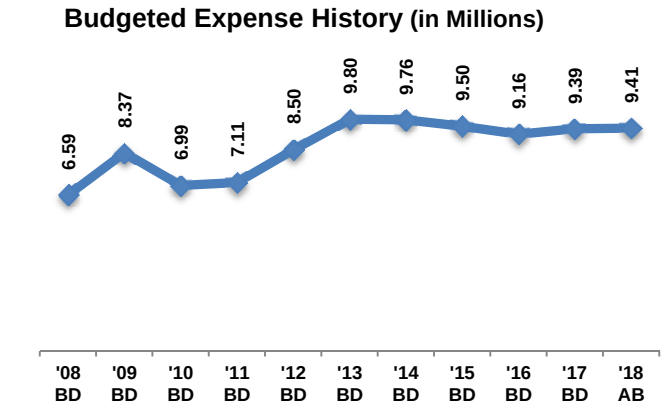
Columbia, Missouri

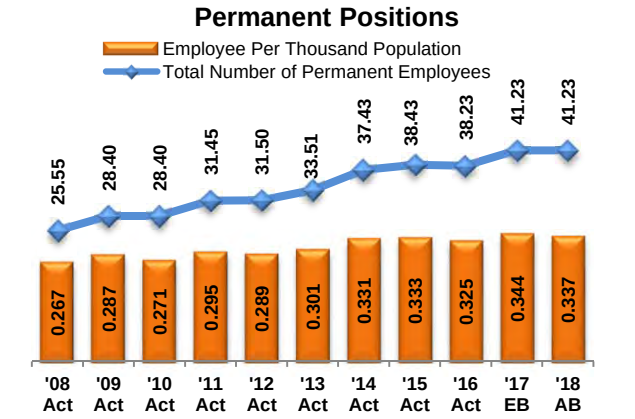
Fleet Operations Fund (Internal Service Fund)

Fund 6720









Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17EB	% Change 18/17B
Personnel Services	$2,501,251	$2,583,898	$2,375,284	$2,633,707	$49,809	1.9%
Supplies & Materials	$5,278,507	$6,340,357	$6,281,679	$6,394,371	$54,014	0.9%
Travel & Training	$13,238	$2,788	$23,288	$29,538	$26,750	959.5%
Intragov. Charges	$172,703	$182,976	$182,976	$146,257	($36,719)	(20.1%)
Utilities, Services & Misc.	$75,603	$124,820	$121,067	$123,316	($1,504)	(1.2%)
Capital	$31,949	$69,280	$69,280	$0	($69,280)	(100.0%)
Other	$91,913	$81,531	$81,531	$81,531	$0	0.0%
Total	**$8,165,164**	**$9,385,650**	**$9,135,105**	**$9,408,720**	**$23,070**	**0.2%**
Operating Expenses	$8,041,302	$9,234,839	$8,984,294	$9,327,189	$92,350	1.0%
Non-Operating Expenses	$91,913	$81,531	$81,531	$81,531	$0	0.0%
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$31,949	$69,280	$69,280	$0	($69,280)	(100.0%)
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$8,165,164**	**$9,385,650**	**$9,135,105**	**$9,408,720**	**$23,070**	**0.2%**

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	$0	$0	$0	$0	$0	
Interest Revenue	$23,878	$19,218	$19,218	$19,218	$0	0.0%
Fees & Service Charges	$8,251,065	$9,296,715	$9,407,256	$9,366,910	$70,195	0.8%
Other Local Revenues	$73,887	$58,365	$73,365	$58,365	$0	0.0%
Operating Transfers In	$0	$0	$0	$0	$0	
Use of Prior Year Sources	$0	$11,352	$0	$0	($11,352)	(100.0%)
Less: Current Year Surplus	($183,666)	$0	($364,734)	($35,773)	($35,773)	
Dedicated Sources	**$8,165,164**	**$9,385,650**	**$9,135,105**	**$9,408,720**	**$23,070**	**0.2%**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$8,165,164**	**$9,385,650**	**$9,135,105**	**$9,408,720**	**$23,070**	**0.2%**

Fleet Operations Fund

Fund 6720

Description

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City of Columbia's fleet.

Highlights/Significant Changes

- In FY 2018, there will be a decrease in the labor rate from $60 to $56, and in the Parts Markup from 26% to 25%. These rates are being reduced in an effort to use down some excess unassigned cash reserves and get them more closely aligned with the cash reserve target.

- Construction on the facility at the Landfill will be completed in the third quarter of FY 2017. This will allow the Solid Waste fleet to be moved to that location and service to be performed there as well.

- Currently, 13% of the City's fleet is CNG powered. The City's contractually required monthly CNG consumption was achieved in April 2015. Revenue from public consumption of CNG was first realized in May 2015 and should continue to grow. Fleet Operations will continue to work with commercial stakeholders to expand CNG consumption at the station. The City has a goal of diversifying the fleet to 15% CNG powered. Several large fleets have switched to CNG as their primary fuel and are using the City station as their main fueling location.

Fee and Service Charge Methodology

Fleet operations charges other city departments for the types of supplies and services provided. Unlike the other supporting activity departments, these fees are not reflected in the intragovernmental charge category. Fleet utilizes a mark-up system to recover the overhead costs of their operation and charges are assessed as the services are used.

Fuel: Fleet operations pays for the fuel purchased at the Grissum Building. As departments fuel vehicles at this location, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the departments is less than what they would pay at a retail fueling station.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a markup to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category). Parts markup increased in FY 2016 from 25% to 26%, where it remained for FY 2017. For FY 2018, it will decrease to 25%.

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics at the Grissum Building. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). The labor rate increased in FY 2016 from $58/hour to $60/hour, where it remained for FY 2017. For FY 2018, it will decrease to $56.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9905 - Deputy City Manager	0.03	0.03	0.03	0.03	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6100 - Stores Clerk-773 +	4.00	5.00	5.00	5.00	
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773 +	21.00	23.00	23.00	23.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	7.00	7.00	7.00	7.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Asst.	1.05	1.05	1.05	1.05	
Total Personnel	**38.23**	**41.23**	**41.23**	**41.23**	
Permanent Full-Time	38.23	41.23	41.23	41.23	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**38.23**	**41.23**	**41.23**	**41.23**	

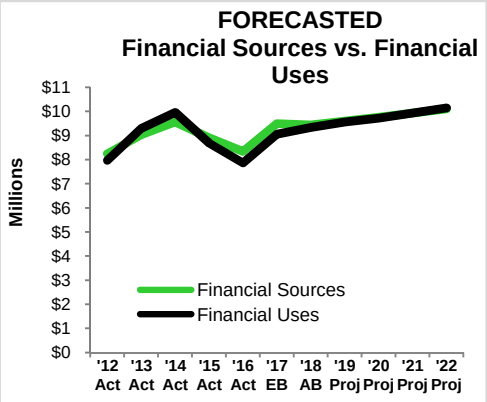
+ In FY 2017(1) Stores Clerk and (2) Vehicle Mechanics were added for the new facility constructed at the landfill.

Fleet Operations Fund

Fund 6720

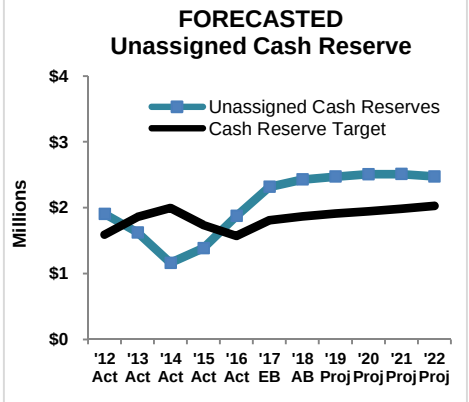
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Labor — Labor Rate/Hour:	*$56*	*$56*	*$56*	*$56*	*$56*
Financial Sources	$2,164,165	$2,164,165	$2,164,165	$2,164,165	$2,164,165
Financial Uses	$1,975,280	$2,014,786	$2,055,082	$2,096,183	$2,138,107
Financial Sources Over/(Under) Uses	**$188,885**	**$149,379**	**$109,083**	**$67,982**	**$26,058**
Fuel — Fuel Markup:	5%	5%	5%	5%	5%
Financial Sources	$3,127,000	$3,125,000	$3,124,000	$3,124,000	$3,124,000
Financial Uses	$2,800,000	$2,800,000	$2,800,000	$2,800,000	$2,800,000
Financial Sources Over/(Under) Uses	**$327,000**	**$325,000**	**$324,000**	**$324,000**	**$324,000**
OWA (Outside Work Authorizations)					
Financial Sources	$972,551	$972,551	$972,551	$972,551	$972,551
Financial Uses	$972,551	$972,551	$972,551	$972,551	$972,551
Financial Sources Over/(Under) Uses	**$0**	**$0**	**$0**	**$0**	**$0**
Parts — Parts Markup:	25%	25%	25%	25%	25%
Financial Sources	$3,085,659	$3,239,941	$3,401,939	$3,572,036	$3,750,638
Financial Uses	$2,468,527	$2,591,953	$2,721,551	$2,857,629	$3,000,510
Financial Sources Over/(Under) Uses	**$617,132**	**$647,988**	**$680,388**	**$714,407**	**$750,128**
Pool Billing					
Financial Sources	$55,700	$55,700	$55,700	$55,700	$55,700
Financial Uses	$77,942	$79,374	$80,914	$82,569	$84,348
Financial Sources Over/(Under) Uses	**($22,242)**	**($23,674)**	**($25,214)**	**($26,869)**	**($28,648)**
Overhead					
Financial Sources	$39,418	$39,418	$39,418	$39,418	$39,418
Financial Uses	$1,037,772	$1,095,708	$1,090,393	$1,117,793	$1,147,173
Financial Sources Over/(Under) Uses	**($998,354)**	**($1,056,290)**	**($1,050,975)**	**($1,078,375)**	**($1,107,755)**
Total Budget					
Financial Sources	$9,444,493	$9,596,775	$9,757,773	$9,927,870	$10,106,472
Financial Uses	$9,332,072	$9,554,372	$9,720,491	$9,926,725	$10,142,689
Financial Sources Over/(Under) Uses	**$112,421**	**$42,403**	**$37,282**	**$1,145**	**($36,217)**
Beginning Unassigned Cash Reserve	$2,316,098	$2,428,519	$2,470,922	$2,508,204	$2,509,349
Projected Ending Unassigned Cash Reserve	**$2,428,519**	**$2,470,922**	**$2,508,204**	**$2,509,349**	**$2,473,132**
20% Cash Reserve Target	$1,866,414	$1,910,874	$1,944,098	$1,985,345	$2,028,538
Above/(Below) Cash Reserve Target	**$562,105**	**$560,048**	**$564,106**	**$524,004**	**$444,594**



Financial sources are projected to track closely to financial uses over the next five years as is the financial strategy of the fund.

Unassigned cash reserves are projected to be above the cash reserve target for the next five years. Management will monitor actual results and may reduce labor and markups in future years to reduce the amount above the cash reserve target.



Fleet Operations Fund

Fund 6720

Budget Detail

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$2,501,251	$2,583,898	$2,375,284	$2,633,707	$49,809	1.9%
Supplies and Materials	$5,278,507	$6,307,357	$6,281,679	$6,394,371	$87,014	1.4%
Travel and Training	$13,238	$35,788	$23,288	$29,538	($6,250)	(17.5%)
Intragovernmental Charges	$172,703	$182,976	$182,976	$146,257	($36,719)	(20.1%)
Utilities, Services, & Misc.	$75,603	$124,820	$121,067	$123,316	($1,504)	(1.2%)
Capital	$31,949	$69,280	$69,280	$0	($69,280)	(100.0%)
Other	$91,913	$81,531	$81,531	$81,531	$0	0.0%
Total	**$8,165,164**	**$9,385,650**	**$9,135,105**	**$9,408,720**	**$23,070**	**0.2%**

Fleet Operations- Capital Projects

Fund 6720

Major Projects

- In the other General Government capital project section, there is funding to begin design of renovations for the Grissum Building which is a 2015 Capital Improvement Sales Tax funded project. Consturction will not occur until FY 2019. After design occurs, the department will be able to better estimate future operating costs for this project.

Fiscal Impact

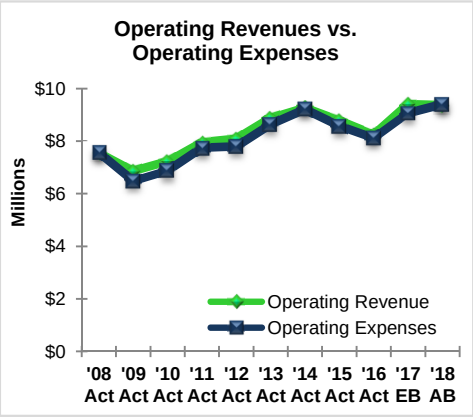
Budget Detail

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$0	$0	$0	$0	$0	
Supplies and Materials	$0	$0	$0	$0	$0	
Travel and Training	$0	$0	$0	$0	$0	
Intragovernmental Charges	$0	$0	$0	$0	$0	
Utilities, Services, & Misc.	$0	$0	$0	$0	$0	
Capital	$0	$0	$0	$0	$0	
Other	$0	$0	$0	$0	$0	
Total	**$0**	**$0**	**$0**	**$0**	**$0**	

Revenues, Expenses and Changes in Net Position
Fleet Operations

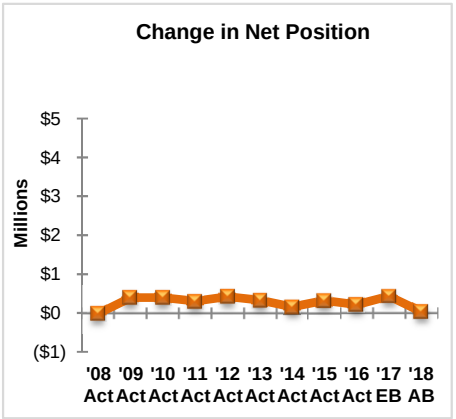
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$8,251,065	$9,296,715	$9,407,256	$9,366,910
Total Operating Revenues	**$8,251,065**	**$9,296,715**	**$9,407,256**	**$9,366,910**
Operating Expenses:				
Personnel Services	$2,501,251	$2,583,898	$2,375,284	$2,633,707
Supplies & Materials	$5,278,507	$6,340,357	$6,281,679	$6,394,371
Travel & Training	$13,238	$2,788	$23,288	$29,538
Intragovernmental Charges	$172,703	$182,976	$182,976	$146,257
Utilities, Services & Other Misc.	$75,603	$124,820	$121,067	$123,316
Depreciation	$76,368	$76,648	$76,648	$76,648
Total Operating Expenses	**$8,117,670**	**$9,311,487**	**$9,060,942**	**$9,403,837**
Operating Income (Loss)	**$133,395**	**($14,772)**	**$346,314**	**($36,927)**
Non-Operating Revenues:				
Investment Revenue	$23,878	$19,218	$19,218	$19,218
Misc. Non-Operating Revenue	$73,887	$58,365	$73,365	$58,365
Total Non-Operating Revenues	**$97,765**	**$77,583**	**$92,583**	**$77,583**
Non-Operating Expenses:				
Interest Expense	$0	$0	$0	$0
Loss of Disposal Assets	$9,920	$0	$0	$0
Debt Service Principal	$0	$0	$0	$0
Total Non-Operating Expenses	**$9,920**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$87,845**	**$77,583**	**$92,583**	**$77,583**
Income (Loss) Before Transfers	**$221,240**	**$62,811**	**$438,897**	**$40,656**
Transfers In	$0	$0	$0	$0
Transfers Out	($5,625)	($4,883)	($4,883)	($4,883)
Total Transfers	**($5,625)**	**($4,883)**	**($4,883)**	**($4,883)**
Change in Net Position	**$215,615**	**$57,928**	**$434,014**	**$35,773**
Net Position - Beginning	$4,028,253	$4,243,868	$4,243,868	$4,677,882
Net Position - Ending	**$4,243,868**	**$4,301,796**	**$4,677,882**	**$4,713,655**

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for all years except FY 2008. As a part of the annual budget process, the financial health of the fund is examined and changes are made in fuel, parts, and labor rates as needed.

There has been a positve net change in position for all years shown except FY 2008. In FY 2008 there were higher fuel costs and outside work authorizations. The goal for an internal service fund such as this fund is to recover costs over time and to not generate a significant cash reserve.



Financial Sources and Uses
Fleet Operations

Financial Sources	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Fees and Service Charges	$8,251,065	$9,296,715	$9,407,256	$9,366,910
Interest Revenue	$23,878	$19,218	$19,218	$19,218
Less: GASB 31 Interest Adjustment	($3,305)	$0	$0	$0
Other Local Revenues	$73,887	$58,365	$73,365	$58,365
Total Fianancial Sources Before Transfers	**$8,345,525**	**$9,374,298**	**$9,499,839**	**$9,444,493**
Operating Transfers From Other Funds	$0	$0	$0	$0
Total Financial Sources	**$8,345,525**	**$9,374,298**	**$9,499,839**	**$9,444,493**
Financial Uses				
Personnel Services	$2,501,251	$2,583,898	$2,375,284	$2,633,707
Less: GASB 16 Vacation Liability Adj	$1,689	$0	$0	$0
Less: GASB 68 Pension Adjustment	($218,701)	$0	$0	$0
Supplies & Materials	$5,278,507	$6,340,357	$6,281,679	$6,394,371
Travel & Training	$13,238	$2,788	$23,288	$29,538
Intragovernmental Charges	$172,703	$182,976	$182,976	$146,257
Utilities, Services & Other Misc.	$75,603	$124,820	$121,067	$123,316
Interest Expense	$0	$0	$0	$0
Bank & Paying Agent Fees	$0	$0	$0	$0
Transfers Out	$5,625	$4,883	$4,883	$4,883
Principal Payments	$0	$0	$0	$0
Capital Additions	$31,949	$69,280	$69,280	$0
Enterprise Revenues used for Capital Projects	$0	$0	$0	$0
Total Financial Uses	**$7,861,864**	**$9,309,002**	**$9,058,457**	**$9,332,072**
Financial Sources Over/(Under) Uses	**$483,661**	**$65,296**	**$441,382**	**$112,421**

The Financial 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.

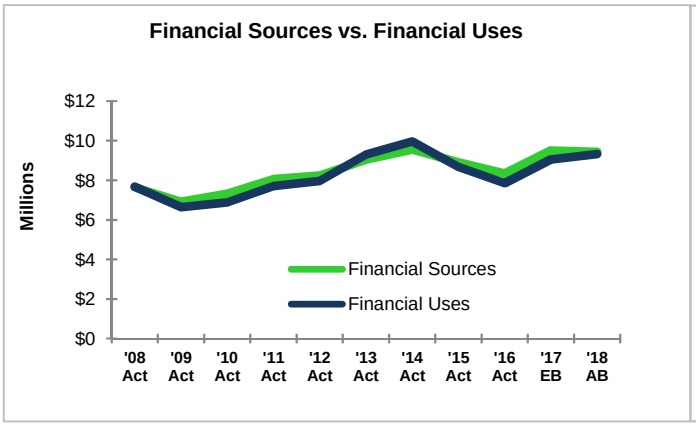
This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

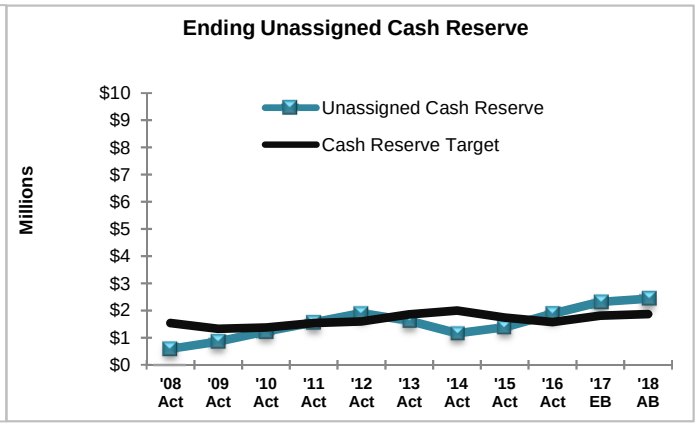
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Fleet Operations

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		$1,874,716	$1,874,716	$2,316,098
Financial Sources Over/(Under) Uses		$65,296	$441,382	$112,421
Current Assets	$2,327,094			
Less: GASB 31 Pooled Cash Adj	$80,352			
Less: Current Liabilities	($532,730)			
Projected Unassigned Cash Reserve	**$1,874,716**	**$1,940,012**	**$2,316,098**	**$2,428,519**
Cash Reserve Target				
Total Financial Uses	$7,861,864	$9,309,002	$9,058,457	$9,332,072
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	**$1,572,373**	**$1,861,800**	**$1,811,691**	**$1,866,414**
Above/(Below) Cash Reserve Target	**$302,343**	**$78,212**	**$504,407**	**$562,105**





Financial sources have exceeded financial uses from FY 2015 to FY 2018.

Unassigned cash reserves rose above the cash reserve target in FY 2016 as management adjusted rates to increase cash to the target level after several large capital project costs were incurred in previous years to build a fleet management building for Parks and Recreation, purchase land for a CNG facility, and replace the city's accounting software.

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GIS (Geospatial Information Services) Fund

(Internal Service Fund)

City of Columbia

Columbia, Missouri

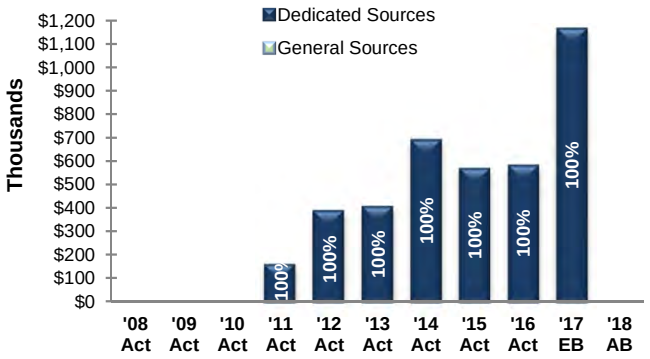
GIS Fund (Internal Service Fund)

Fund 6730

FY 2018 Total Expenses By Category

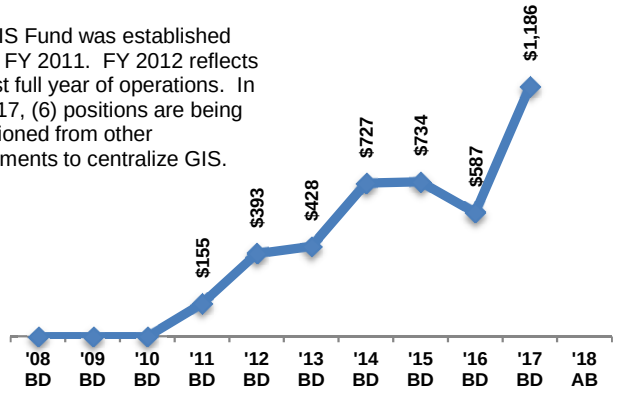
In FY 2018, the GIS Fund was moved into the IT Fund as it's own division.

Funding Sources

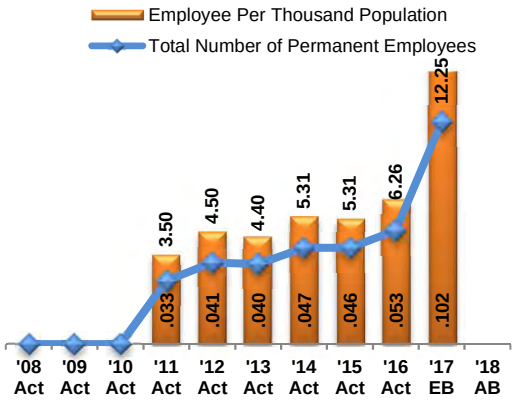


Budgeted Expenses (in Thousands)

The GIS Fund was established during FY 2011. FY 2012 reflects the first full year of operations. In FY 2017, (6) positions are being transitioned from other departments to centralize GIS.



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$528,736	$961,739	$942,974	$0	($961,739)	(100.0%)
Supplies & Materials	$15,660	$29,560	$28,560	$0	($29,560)	(100.0%)
Travel & Training	$19,387	$46,603	$43,603	$0	($46,603)	(100.0%)
Intragov. Charges	$3,763	$3,879	$3,879	$0	($3,879)	(100.0%)
Utilities, Services & Misc.	$184,696	$135,305	$134,190	$0	($135,305)	(100.0%)
Capital	$0	$6,000	$6,000	$0	($6,000)	(100.0%)
Other	$2,597	$2,596	$2,596	$0	($2,596)	(100.0%)
Total	**$754,839**	**$1,185,682**	**$1,161,802**	**$0**	**($1,185,682)**	**(100.0%)**
Operating Expenses	$752,242	$1,177,086	$1,153,206	$0	($1,177,086)	(100.0%)
Non-Operating Expenses	$2,597	$2,596	$2,596	$0	($2,596)	(100.0%)
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$0	$6,000	$6,000	$0	($6,000)	(100.0%)
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$754,839**	**$1,185,682**	**$1,161,802**	**$0**	**($1,185,682)**	**(100.0%)**

Revenues (Where the Money Comes From)

Interest Revenue	$8,646	$8,652	$8,652	$0	($8,652)	(100.0%)
Fees & Service Charges	$487,194	$1,011,615	$1,011,615	$0	($1,011,615)	(100.0%)
Other Local Revenues	$55	$100	$300	$0	($100)	(100.0%)
Grants	$84,824	$152,803	$152,803	$0	($152,803)	(100.0%)
Operating Transfers In	$0	$0	$0	$0	$0	
Use of Prior Year Sources	$174,120	$12,512	$0	$0	($12,512)	(100.0%)
Less: Current Year Surplus	$0	$0	($11,568)	$0	$0	
Dedicated Sources	**$754,839**	**$1,185,682**	**$1,161,802**	**$0**	**($1,185,682)**	**(100.0%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$754,839**	**$1,185,682**	**$1,161,802**	**$0**	**($1,185,682)**	**(100.0%)**

GIS Fund

Fund 6730

Description

The City Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies across all City departments. By providing a City Geographic Information System, the GIS Office affects higher levels of data standardization and performance, while increasing the amount of data and level of data documentation.

As a result, the accessibility and efficiency of access to data and information is improved and duplication of efforts is reduced. City Departments and employees are thus more connected through the use of the same data, which aids business units across the City in meeting their missions and addressing strategic priorities.

Department/Objective Goals

Facilitate coordination around GIS and related projects by increasing communication and collaboration between departments, organizations outside the City, and citizens; so that the City information and GIS resources are used appropriately, effectively, efficiently, and transparently.

Provide GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes.

Maintain the integrity, accuracy, and security of the City of Columbia's GIS data so that the City can access, update, and analyze relevant and data in useful and valuable ways.

Highlights/Significant Changes

- The GIS Office was established mid-year in FY 2011. FY 2017 saw the consolidation of existing full time GIS positions in Community Development (1) and City Utilities - Water & Light (5) into the GIS Office budget and reporting structure and alignment of GIS under Information Technology (IT). FY 2018 brings the GIS Fund under the IT Fund.
- The primary foci of City GIS staff are improving the quality of and facilitating access to spatial data, supporting geospatial technologies and the needs of City GIS users, providing specialized spatial analysis and mapping services, and improving coordination and communication for geospatial related projects.

Highlights/Significant Changes (cont.)

- The City GIS Office projects to fulfill more than 1,000 user requests in FY 2017. About 80% of these requests are service to internal departments, with 20% of requests coming from public customers and other governmental entities.
- 2017 brought the data acquisition phase of the Natural Resources Inventory project, a 10-year update from 2007. New leaf-off and leaf-on aerial photography were acquired for use in the data processing phase.
- Projects completed in FY 2017 included updating public and accessible maps that serve as portals to information and data by including new topographic and elevation data; extracting location-based data from new software systems into GIS; expanding the automatic vehicle location implementation to more than 300 vehicles, and upgrading GIS server architecture to better meet data access, data management, security, crowdsourcing, and mobile mapping needs.
- An Address Specialist hired in FY 2016 performs professional technical and regulatory activity that supports and improves business processes and operations for utilities, public safety, and service provision within the City and for other governmental entities. More than 20% of GIS work requests are related to addressing issues for internal or public customers.
- Projects in process include: integrating GIS data with multiple new utility and revenue software systems; maintaining and keeping current core datasets used across the City including assets and regulatory conditions; facilitating mobile access to maps and spatial data for staff and the public.
- In FY 2018 the GIS operation will be moved into the Information Technology budget.

Fee and Service Charge Methodology

GIS Office charges a fee to City users based on the number of network computers in each department. Fees will cover the budget of the GIS Office.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9905 - Deputy City Manager +	0.01	0.00	0.00	0.00	
5003 - Engineering Tech*	0.00	2.00	2.00	0.00	(2.00)
2190 - GIS Technician*	1.00	2.00	2.00	0.00	(2.00)
2185 - GIS Supervisor*	0.00	1.00	1.00	0.00	(1.00)
2180- GIS Specialist*	0.00	1.00	1.00	0.00	(1.00)
2175 - GIS Analyst*	2.50	3.50	3.00	0.00	(3.00)
2174 - GIS Planning Analyst ^	0.00	0.00	0.50	0.00	(0.50)
2160 - Addressing Specialist	0.75	0.75	0.75	0.00	(0.75)
2150 - GIS Enterprise Systems Admin.	1.00	1.00	1.00	0.00	(1.00)
2125 - City-Wide Geospatial Services Mgr. *	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	**6.26**	**12.25**	**12.25**	**0.00**	**(12.25)**
Permanent Full-Time	5.76	11.75	11.75	0.00	(11.75)
Permanent Part-Time	0.50	0.50	0.50	0.00	(0.50)
Total Permanent	**6.26**	**12.25**	**12.25**	**0.00**	**(12.25)**

* In FY 2017 GIS Technician, Engineering Tech, GIS Supervisor, GIS Analyst, and GIS Specialist positions were moved from Community Development and Water and Light to GIS in a reorganization that centralized GIS across departments.

\+ In FY 2017, the GIS budget was moved from the direction of the Deputy City Manager to under the direction of the IT Director. The Deputy City Manager allocation was removed from this budget.

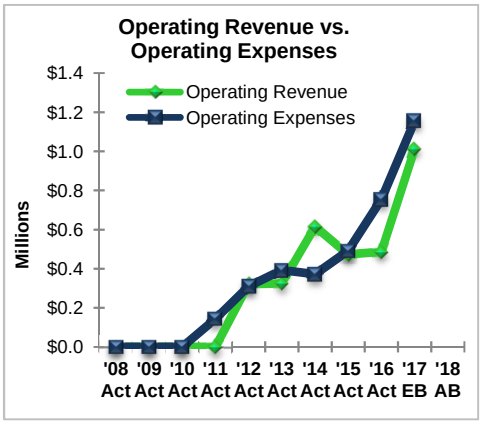
^ In FY 2017 a (0.50) GIS Analyst was reassigned to a GIS Planning Analyst due to FLSA overtime eligibility rule changes.

In FY 2018 all positions were moved to Information Technology Fund.

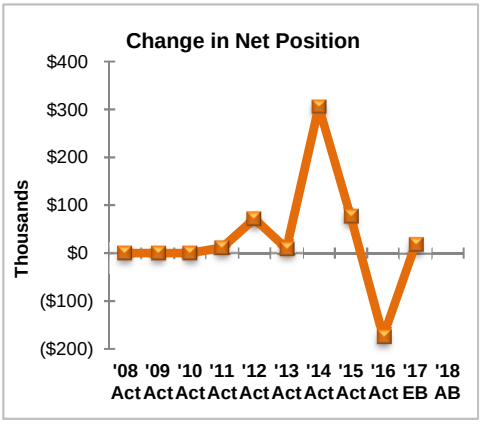
Revenues, Expenses and Changes in Net Position
GIS Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$487,194	$1,011,615	$1,011,615	$0
Total Operating Revenues	**$487,194**	**$1,011,615**	**$1,011,615**	**$0**
Operating Expenses:				
Personnel Services	$528,736	$961,739	$942,974	$0
Supplies & Materials	$15,660	$29,560	$28,560	$0
Travel & Training	$19,387	$46,603	$43,603	$0
Intragovernmental Charges	$3,763	$3,879	$3,879	$0
Utilities, Services & Other Misc.	$184,696	$135,305	$134,190	$0
Depreciation	$2,597	$2,596	$2,596	$0
Total Operating Expenses	**$754,839**	**$1,179,682**	**$1,155,802**	**$0**
Operating Income (Loss)	**($267,645)**	**($168,067)**	**($144,187)**	**$0**
Non-Operating Revenues:				
Investment Revenue	$8,646	$8,652	$8,652	$0
Revenue From Other Gov. Units	$84,824	$152,803	$152,803	$0
Misc. Non-Operating Revenue	$55	$100	$300	$0
Total Non-Operating Revenues	**$93,525**	**$161,555**	**$161,755**	**$0**
Non-Operating Expenses:				
Interest Expense	$0	$0	$0	$0
Loss of Disposal Assets	$0	$0	$0	$0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$93,525**	**$161,555**	**$161,755**	**$0**
Income (Loss) Before Transfers	**($174,120)**	**($6,512)**	**$17,568**	**$0**
Transfers In	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0
Total Transfers	**$0**	**$0**	**$0**	**$0**
Change in Net Position	**($174,120)**	**($6,512)**	**$17,568**	**$0**
Net Position - Beginning	$576,638	$402,518	$402,518	$0
Net Position - Ending	**$402,518**	**$396,006**	**$420,086**	**$0**

Note: This statement does not include capital additions, capital project expenses or debt principal payments.



In FY 2011, the fund was started by transferring funds from the City Manager and Information Technology departments. In FY 2018, GIS was moved into the IT Fund as a seperate division. In years where operating revenues are above operating expenses and there is a positive net change in position, funds from departments are being accumulated to pay for special projects. In years where operating expenses are above operating revenues and there is a ngative net change in position, there was a use of these accumulated funds for a special project.



Financial Sources and Uses
GIS Fund

Financial Sources	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Interest Revenue	$8,646	$8,652	$8,652	$0
Less: GASB 31 Interest Adjustment	($1,066)	$0	$0	$0
Grant Revenue	$84,824	$152,803	$152,803	$0
Fees and Service Charges	$487,194	$1,011,615	$1,011,615	$0
Miscellaneous Revenues	$55	$100	$300	$0
Total Financial Sources Before Transfers	**$579,653**	**$1,173,170**	**$1,173,370**	**$0**
Transfers In	$0	$0	$0	$0
Total Financial Sources	**$579,653**	**$1,173,170**	**$1,173,370**	**$0**
Financial Uses				
Personnel Services	$528,736	$961,739	$942,974	$0
Less: GASB 16 Vacation Liability Adjustment	($13,024)	$0	$0	$0
Less: GASB 68 Pension Adjustment	($17,698)	$0	$0	$0
Supplies & Materials	$15,660	$29,560	$28,560	$0
Travel & Training	$19,387	$46,603	$43,603	$0
Intragovernmental Charges	$3,763	$3,879	$3,879	$0
Utilities, Services & Other Misc.	$184,696	$135,305	$134,190	$0
Interest Expense	$0	$0	$0	$0
Bank & Paying Agent Fees	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0
Capital Additions	$0	$6,000	$6,000	$0
Enterprise Revenues used for Capital Projects	$0	$0	$0	$0
Total Financial Uses	**$721,520**	**$1,183,086**	**$1,159,206**	**$0**
Financial Sources Over/(Under) Uses	**($141,867)**	**($9,916)**	**$14,164**	**$0**

The Financial 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.

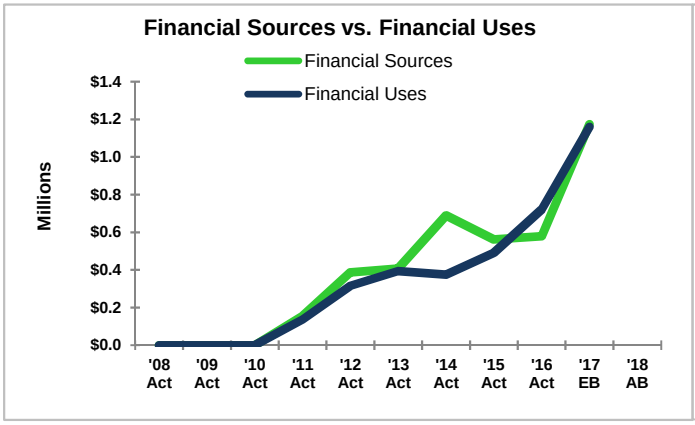
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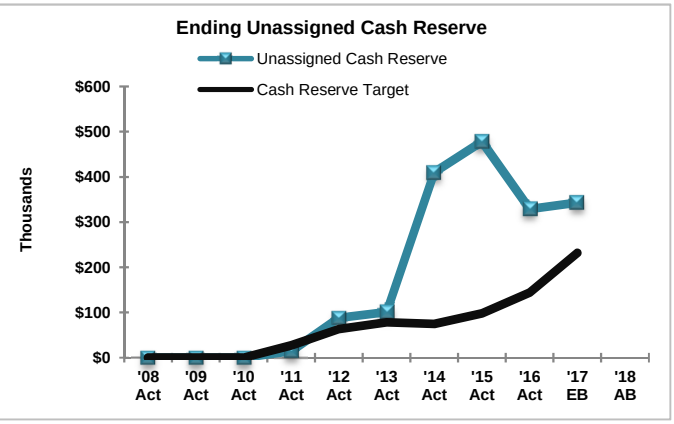
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
GIS Fund

Unassigned Cash Reserves	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Beginning Unassigned Cash Reserve		$328,888	$328,888	$0
Financial Sources Over/(Under) Uses		($9,916)	$14,164	$0
Current Assets	$375,941			
Less: GASB 31 Pooled Cash Adj	($1,090)			
Less: Current Liabilities	($45,963)			
Less: Funds Set Aside for GIS projects				
Projected Ending Unassigned Cash Reserve	**$328,888**	**$318,972**	**$343,052**	**$0**
Cash Reserve Target				
Total Financial Uses	$721,520	$1,183,086	$1,159,206	$0
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	**$144,304**	**$236,617**	**$231,841**	**$0**
Above/(Below) Cash Reserve Target	**$184,584**	**$82,355**	**$111,211**	**$0**





For the period shown, financial sources were above financial uses until FY 2016. In FY 2016, there was a payment for a special project (Lidar topos for aerial imagery and mapping) which caused the total uses to be above the total sources. The graph shows that in FY 2014 and FY 2015, the GIS fee charged to departments was higher than the uses in order to begin building up balances to fund these projects. In FY 2016, the expenses for the project were incurred. It is a common practice for funds such as this one to build up balances over time and then use down the balance to pay for a large project.

In FY 2018 the GIS budget is being moved to the Information Technology Fund.

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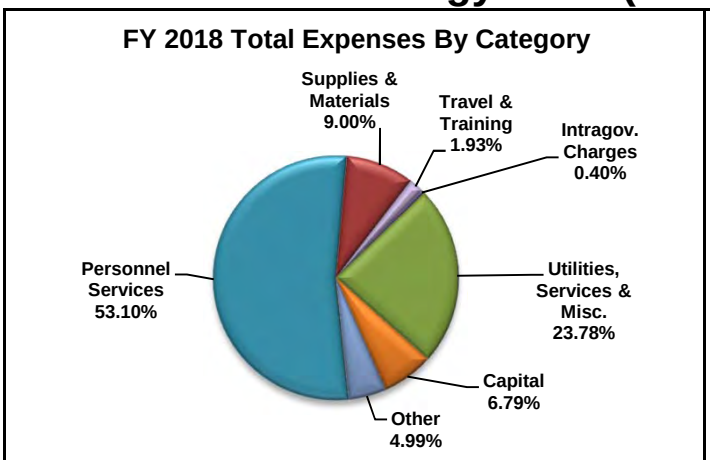
Information Technology Fund

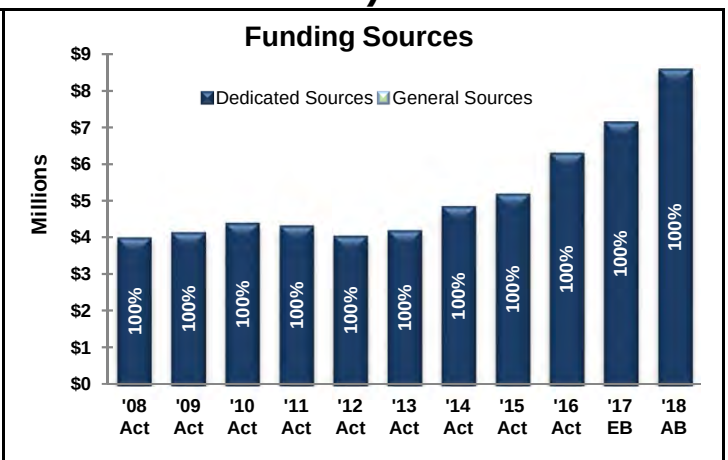
(Internal Service Fund)

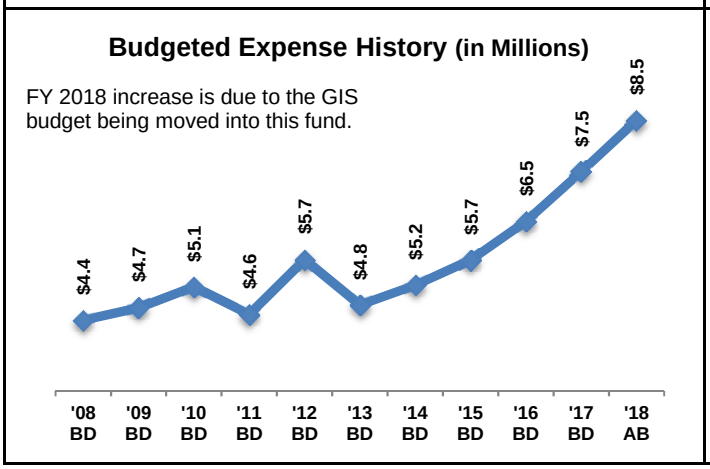
City of Columbia

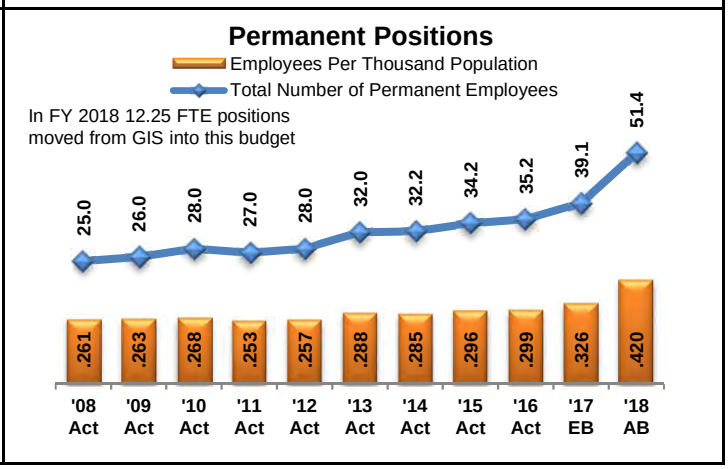
Columbia, Missouri

Information Technology Fund (Internal Service Fund)









Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$3,099,219	$3,369,592	$3,309,353	$4,536,186	$1,166,594	34.6%
Supplies & Materials	$576,527	$905,895	$602,388	$768,663	($137,232)	(15.1%)
Travel & Training	$97,820	$115,500	$121,200	$165,168	$49,668	43.0%
Intragov. Charges	$16,514	$9,010	$9,010	$34,310	$25,300	280.8%
Utilities, Services & Misc.	$1,362,544	$2,114,995	$2,112,177	$2,031,517	($83,478)	(3.9%)
Capital	$114,246	$475,945	$455,303	$580,000	$104,055	21.9%
Other	$520,927	$493,824	$493,871	$426,467	($67,357)	(13.6%)
Total	**$5,787,797**	**$7,484,761**	**$7,103,302**	**$8,542,311**	**$1,057,550**	**14.1%**
Operating Expenses	$5,152,624	$6,514,992	$6,154,128	$7,535,844	$1,020,852	15.7%
Non-Operating Expenses	$520,500	$493,777	$493,777	$426,373	($67,404)	(13.7%)
Debt Service	$427	$47	$94	$94	$47	100.0%
Capital Additions	$114,246	$475,945	$455,303	$580,000	$104,055	21.9%
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$5,787,797**	**$7,484,761**	**$7,103,302**	**$8,542,311**	**$1,057,550**	**14.1%**

Revenues (Where the Money Comes From)

Grants	$0	$0	$0	$157,683	$157,683	
Interest Revenue	$40,823	$29,944	$29,944	$38,596	$8,652	28.9%
Fees & Service Charges	$6,211,450	$6,557,082	$6,557,082	$7,765,417	$1,208,335	18.4%
Other Local Revenues	$4,405	$0	$0	$2,725	$2,725	
Operating Transfers In	$0	$141,566	$141,566	$0	($141,566)	(100.0%)
Use of Prior Year Sources	$0	$756,169	$374,710	$577,890	($178,279)	(23.6%)
Less: Current Year Surplus	($468,881)	$0	$0	$0	$0	
Dedicated Sources	**$5,787,797**	**$7,484,761**	**$7,103,302**	**$8,542,311**	**$1,057,550**	**14.1%**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$5,787,797**	**$7,484,761**	**$7,103,302**	**$8,542,311**	**$1,057,550**	**14.1%**

Information Technology Fund

Fund 6740

Description

The Information Technology (IT) Department is responsible for the design, implementation, and maintenance of the City's computing resources. In addition, IT provides application development, telephone services, and GIS services. The department supports more than 1,300 users in 20 departments with 43 different divisions and business models. IT's wide area and wireless networks connects over 1,800 devices in more than 60 locations to 450+ servers in our data centers.

Department Objectives/Goals

IT's vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

Highlights/Significant Changes

- 2016 Digital Cities Survey Award Winner
- Integrated the GIS division into IT
- Implemented a new core financial system
- Implemented enhancements to the utility billing system
- Developed additional mobile apps to improve citizen & visitor engagement
- Donated 40 computers to the Homes for Computers program
- Improved infrastructure monitoring, performance, capacity, and security
- Increased internet speed
- Implemented a multi-factor authentication solution
- Installed additional incoming phone lines to increase call handling capacity
- Acquired aerial imagery to support the 10-year update of the 2007 Natural Resources Inventory
- Expanded the automatic vehicle location program to more than 300 vehicles
- FY 2018 priorities include the implementation of a new licensing and permitting system, adding additional functionality to the utility billing and financial systems, implementation of a new Police records management system, design and begin implementation of a disaster recovery facility, replace aging network infrastructure, replace 25% of desktop phones, and implement a fault tolerant phone system.
- Beginning in FY 2018, the GIS budget is being moved into the Information Technology Fund.

Fee and Service Charge Methodology

The Information Technology Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

Telephone Charges: Information Technology pays all of the phone bills (excluding cell phones) for departments and bills the departments a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. Departments are charged based upon the number of department network users.

Computer Replacement Fees: The IT Department purchases replacement business class computers, workstation computers, laptops, tablets, and monitors for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, four years for laptops and tablets, and seven years for monitors. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, laptops, tablets, and monitors they have. Upon replacement by departments, laptops, tablets, and dedicated function computer equipment now have the ability to be on an automatic replacement plan as well.

GIS Fees: GIS Office charges a fee to City users based on the number of network computers in each department. Services and resources provided to departments include GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes. Staff facilitate GIS-related projects to increase communication and collaboration between departments, organizations outside the City, and citizens; so that City information and GIS resources are used appropriately, effectively, efficiently, and transparently. GIS staff acquire new data and maintain the integrity, accuracy, and security of existing GIS data so that City and the public can access, update, and analyze relevant data in useful and valuable ways. Fee will cover the budget of the GIS Office.

Authorized Personnel (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9905 - Deputy City Manager +	0.20	0.10	0.10	0.10	
7960 - Asst. Director, Info. Technology	1.00	1.00	1.00	1.00	
7950 - Director, Information Technology	1.00	1.00	1.00	1.00	
7942 - Project Leader	0.00	1.00	1.00	1.00	
7940 - PMO Manager	0.00	1.00	1.00	1.00	
7931 - Technical Trainer	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7928 - Junior System Administrator ^^	0.00	0.00	2.00	2.00	
7927 - Systems Administrator	5.00	5.00	5.00	5.00	
7926 - Information Technology Manager	3.00	3.00	3.00	3.00	
7924 - Database Administrator	2.00	2.00	2.00	2.00	
7922 - Systems Analyst	8.00	8.00	8.00	8.00	
7920 - Computer Support Technician-773	6.00	6.00	6.00	6.00	
7919 - Cyber Security Analyst	2.00	2.00	2.00	2.00	
7918 - Network Engineer	2.00	2.00	2.00	2.00	
7913 - Help Desk Supervisor	1.00	1.00	1.00	1.00	
6102 - Stores Clerk	1.00	1.00	1.00	1.00	
5003 - Engineering Tech *	0.00	0.00	0.00	2.00	2.00
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
2190 - GIS Tech *	0.00	0.00	0.00	2.00	2.00
2185 - GIS Supervisor * ^	0.00	0.00	0.00	2.00	2.00
2180 - GIS Specialist *	0.00	0.00	0.00	1.00	1.00
2175 - GIS Analyst *	0.00	0.00	0.00	3.00	3.00
2174 - GIS Planning Analyst *	0.00	0.00	0.00	0.50	0.50
2160 - Addressing Specialist *	0.00	0.00	0.00	0.75	0.75
2150 - GIS Ent Systems Admin * ^	0.00	0.00	0.00	0.00	
2125 - Geospatial Services Manager *	0.00	0.00	0.00	1.00	1.00
Total Personnel	**35.20**	**37.10**	**39.10**	**51.35**	**12.25**
Permanent Full-Time	35.20	37.10	39.10	51.35	12.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**35.20**	**37.10**	**39.10**	**51.35**	**12.25**

+ In FY 2017, part of the Deputy City Manager time was reallocated to the City Manager's office.
^ During FY 2017, (2) Junior System Administrators were added and are funded 100% by the Electric Fund.
* In FY 2018 12.25 FTE GIS positions were moved to the Information Technology Fund
^ In FY 2018, (1) GIS Ent Systems Administrator was reassigned to a GIS Supervisor

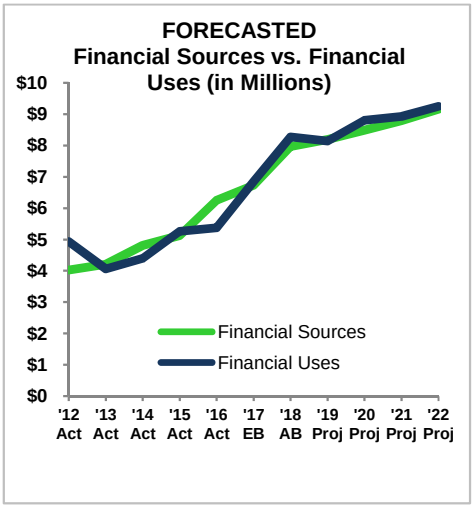
Information Technology Fund

Fund 6740

Forecasted Sources and Uses (For Information Purposes Only)

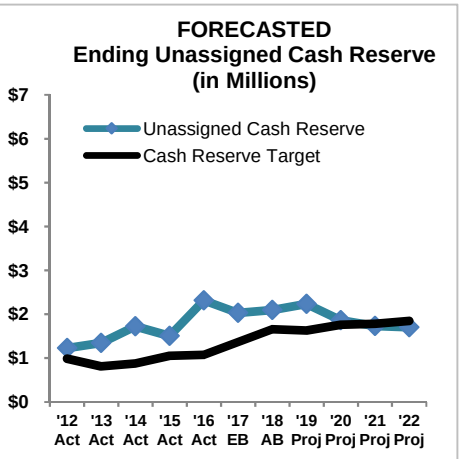
IT Support and Maintenance:	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Increase to Departments	*(4.9%)*	*4.0%*	*4.0%*	*5.0%*	*5.0%*
Financial Sources	*$5,620,546*	$5,819,618	$6,025,775	$6,291,936	$6,570,695
Financial Uses	*$5,809,595*	$5,720,878	$6,360,508	$6,431,013	$6,654,441
Sources Over/(Under) Uses	**($189,049)**	**$98,740**	**($334,733)**	**($139,077)**	**($83,746)**
Computer Replacement Program:					
Increase Needed:	*5.0%*	*5.0%*	*7.5%*	*5.0%*	*5.0%*
Financial Sources	*$387,745*	*$396,800*	*$416,719*	*$437,869*	*$459,612*
Financial Uses	*$491,850*	*$415,048*	*$356,993*	*$442,167*	*$524,524*
Sources Over/(Under) Uses	**($104,105)**	**($18,248)**	**$59,726**	**($4,298)**	**($64,912)**
Telephone:					
Telephone Cost per Month:	*$40.00*	*$40.00*	*$41.00*	*$41.00*	*$41.00*
Financial Sources	*$688,800*	*$700,800*	*$724,224*	*$730,128*	*$736,032*
Financial Uses	*$681,726*	*$677,789*	*$723,011*	*$729,922*	*$694,165*
Sources Over/(Under) Uses	**$7,074**	**$23,011**	**$1,213**	**$206**	**$41,867**
GIS:					
Increases Needed:	*33.1%*	*6.0%*	*6.0%*	*6.0%*	*6.0%*
Financial Sources	*$1,267,330*	*$1,271,191*	*$1,323,647*	*$1,330,837*	*$1,388,933*
Financial Uses	*$1,294,962*	*$1,324,332*	*$1,360,099*	*$1,325,337*	*$1,378,168*
Sources Over/(Under) Uses	**($27,632)**	**($53,141)**	**($36,452)**	**$5,500**	**$10,765**
Total Department:					
Total Financial Sources	$7,964,421	$8,188,409	$8,490,365	$8,790,770	$9,155,272
Total Financial Uses	$8,278,133	$8,138,047	$8,800,611	$8,928,439	$9,251,298
Total Sources Over/(Under) Uses	**($313,712)**	**$50,362**	**($310,246)**	**($137,669)**	**($96,026)**
Beginning Unassigned Cash Reserve	$2,421,790	$2,451,130	$2,501,492	$2,191,246	$2,053,577
Beginning GIS Cash Reserve brought to IT	$343,052				
Financial Sources Over/(Under) Uses	($313,712)	$50,362	($310,246)	($137,669)	($96,026)
Current Assets					
Less: GASB 31 Pooled Cash Adj					
Less: Current Liabilities					
Projected Ending Cash and Other Res	**$2,451,130**	**$2,501,492**	**$2,191,246**	**$2,053,577**	**$1,957,551**
Less: Balance of GIS Special Projects	$71,600	$28,801	$1	$9,201	$18,401
Less: Balance of Computer Replacements	$284,258	$266,010	$325,736	$321,438	$256,526
Projected Ending Unassigned Cash Reserve	**$2,095,272**	**$2,235,482**	**$1,865,510**	**$1,732,139**	**$1,701,025**
Cash Reserve Target (20% Fin. Uses)	**$1,655,627**	**$1,627,609**	**$1,760,122**	**$1,785,688**	**$1,850,260**
Cash Above/(Below) Cash Reserve Target	**$439,645**	**$607,873**	**$105,388**	**($53,549)**	**($149,235)**

- *Forecast shows proposal of several additional positions in FY 2019, FY 2020, and FY 2021.*
- *Additional $50,000 is budgeted in FY 2020, FY 2021 and FY 2022 for Microsoft Office upgrades.*



For the forecasted period shown, financial uses fluctuate above and below financial sources. This is due in part to the computer replacements as they are not evenly distributed between years and some years may need to purchase more equipment than others and GIS projects that are charged fees evenly each year to accumulate funds which will be spent down when the project is completed.

Meanwhile the projected ending unassigned cash reserve stays above the cash reserve target for all five years forecasted.

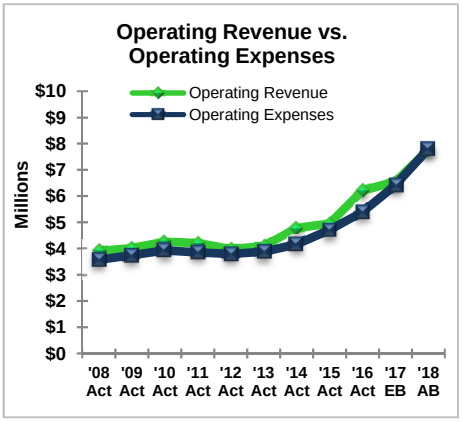


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Revenues, Expenses and Changes in Net Position
Information Technology Fund

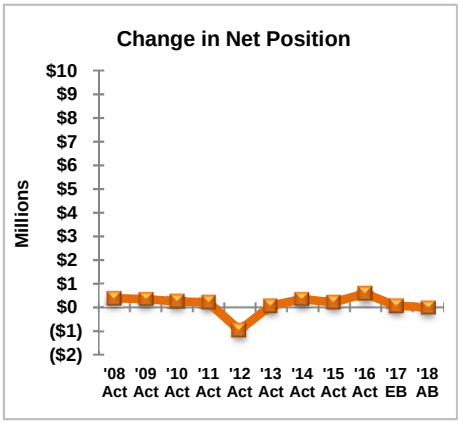
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$6,211,450	$6,557,082	$6,557,082	$7,765,417
Total Operating Revenues	**$6,211,450**	**$6,557,082**	**$6,557,082**	**$7,765,417**
Operating Expenses:				
Personnel Services	$3,099,219	$3,369,592	$3,309,353	$4,536,186
Supplies & Materials	$576,527	$905,895	$602,388	$768,663
Travel & Training	$97,820	$115,500	$121,200	$165,168
Intragovernmental Charges	$16,514	$9,010	$9,010	$34,310
Utilities, Services & Other Misc.	$1,362,544	$2,114,995	$2,112,177	$2,031,517
Depreciation	$246,980	$261,582	$261,582	$264,178
Total Operating Expenses	**$5,399,604**	**$6,776,574**	**$6,415,710**	**$7,800,022**
Operating Income (Loss)	**$811,846**	**($219,492)**	**$141,372**	**($34,605)**
Non-Operating Revenues:				
Investment Revenue	$40,823	$29,944	$29,944	$38,596
Revenue from Other Gov. Units	$0	$0	$0	$157,683
Misc. Non-Operating Revenue	$4,405	$0	$0	$2,725
Total Non-Operating Revenues	**$45,228**	**$29,944**	**$29,944**	**$199,004**
Non-Operating Expenses:				
Interest Expense	$427	$47	$94	$94
Bank & Paying Agent Fees	$0	$0	$0	$0
Loss On Disposal Assets	$0	$0	$0	$0
Capital Lease Payment	$0	$0	$0	$0
Total Non-Operating Expenses	**$427**	**$47**	**$94**	**$94**
Total Non-Operating Revenues (Expenses)	**$44,801**	**$29,897**	**$29,850**	**$198,910**
Income (Loss) Before Transfers	**$856,647**	**($189,595)**	**$171,222**	**$164,305**
Transfers In	$0	$141,566	$141,566	$0
Transfers Out	($273,520)	($232,195)	($232,195)	($162,195)
Total Transfers	**($273,520)**	**($90,629)**	**($90,629)**	**($162,195)**
Change in Net Position	**$583,127**	**($280,224)**	**$80,593**	**$2,110**
Net Position - Beginning	$2,878,899	$3,462,026	$3,462,026	$3,542,619
Net Position - Ending	**$3,462,026**	**$3,181,802**	**$3,542,619**	**$3,544,729**

Note: This statement does not include capital additions, capital project expenses or debt principal payments.



For the period shown, operating revenues have been above operating expenses for all years shown. A portion of the user fees include an amount to add/replace capital items (which are not reflected on the Revenues, Expenses and Changes in Net Position Statement).

For the period shown, there was a negative change in position in FY 2012 due to a $1 million transfer to the COFERS capital project to provide some of the funding for the project.



Financial Sources and Uses
Information Technology Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Interest	$40,823	$29,944	$29,944	$38,596
Less GASB 31 Adjustment	($3,953)	$0	$0	$0
User Charges	$6,211,450	$6,557,082	$6,557,082	$7,765,417
Miscellaneous Revenues	$4,405	$0	$0	$160,408
Total Financial Sources Before Transfers	**$6,252,725**	**$6,587,026**	**$6,587,026**	**$7,964,421**
Transfers In	$0	$141,566	$141,566	$0
Total Financial Sources	**$6,252,725**	**$6,728,592**	**$6,728,592**	**$7,964,421**
Financial Uses of Unrestricted Cash				
Personnel Services	$3,099,219	$3,369,592	$3,309,353	$4,536,186
Less: GASB 16 Vacation Liability Adjustment	($13,103)	$0	$0	$0
Less: GASB 68 Pension Adjustment	($179,543)	$0	$0	$0
Supplies & Materials	$576,527	$905,895	$602,388	$768,663
Travel & Training	$97,820	$115,500	$121,200	$165,168
Intragovernmental Charges	$16,514	$9,010	$9,010	$34,310
Utilities, Services & Other Misc.	$1,362,544	$2,114,995	$2,112,177	$2,031,517
Interest Expense	$427	$47	$94	$94
Bank & Paying Agent Fees	$0	$0	$0	$0
Transfers Out	$273,520	$232,195	$232,195	$162,195
Principal Payments *	$24,001	$10,132	$10,132	$0
Capital Additions	$114,246	$475,945	$455,303	$580,000
Enterprise Revenues used for Capital Projects	$0	$0	$0	$0
Total Financial Uses	**$5,372,172**	**$7,233,311**	**$6,851,852**	**$8,278,133**
Financial Sources Over/(Under) Uses	**$880,553**	**($504,719)**	**($123,260)**	**($313,712)**

* For lease/purchase of two servers. The lease will end in February 2017.

The Financial 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.

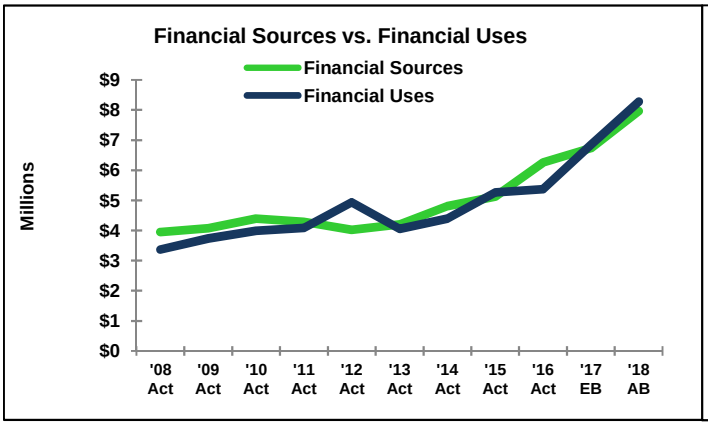
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

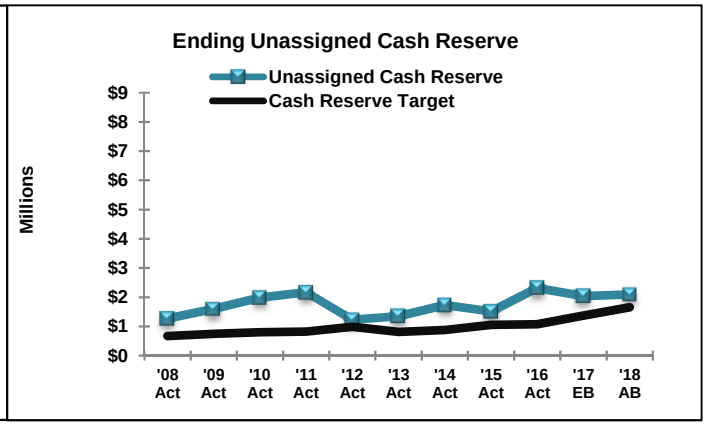
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Information Technology Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		$2,545,050	$2,545,050	$2,421,790
Beginning GIS Cash Reserve brought to IT				$343,052
Financial Sources Over/(Under) Uses		($504,719)	($123,260)	($313,712)
Current Assets	$2,952,110			
Less: GASB 31 Pooled Cash Adj	$55,681			
Less: Current Liabilities	($462,741)			
Projected Ending Cash and Other Reserves	**$2,545,050**	**$2,040,331**	**$2,421,790**	**$2,451,130**
Less: Cash Set Aside for GIS Special Projects				$71,600
Less: Cash Set Aside for Computer Replacements	$230,811	$355,363	$388,363	$284,258
Unassigned Cash Reserve	**$2,314,239**	**$1,684,968**	**$2,033,427**	**$2,095,272**
Cash Reserve Target				
Total Financial Uses	$5,372,172	$7,233,311	$6,851,852	$8,278,133
Less Ent Revenue used for current year CIP	$0	$0	$0	$0
Total Financial Uses for Operations	**$5,372,172**	**$7,233,311**	**$6,851,852**	**$8,278,133**
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	**$1,074,434**	**$1,446,662**	**$1,370,370**	**$1,655,627**
Ent Revenue for Next Year CIP	$0	$0	$0	$0
Cash Reserve Target	**$1,074,434**	**$1,446,662**	**$1,370,370**	**$1,655,627**
Above/(Below) Cash Reserve Target	**$1,239,805**	**$238,306**	**$663,057**	**$439,645**





For the period shown, the ending cash and other resources have been above the cash reserve target for all years. Funding was built up from FY 2008 until FY 2012 when cash reserves above the cash reserve target were transferred to the COFERS capital project to help pay for the citywide financial software project. The unassigned cash reserve is currently being built up to pay for several significant capital items needed in the near future. A five year forecast for this fund can be found earlier in this section.

In FY 2018, the GIS operation is being moved into the IT Fund.

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Community Relations Fund

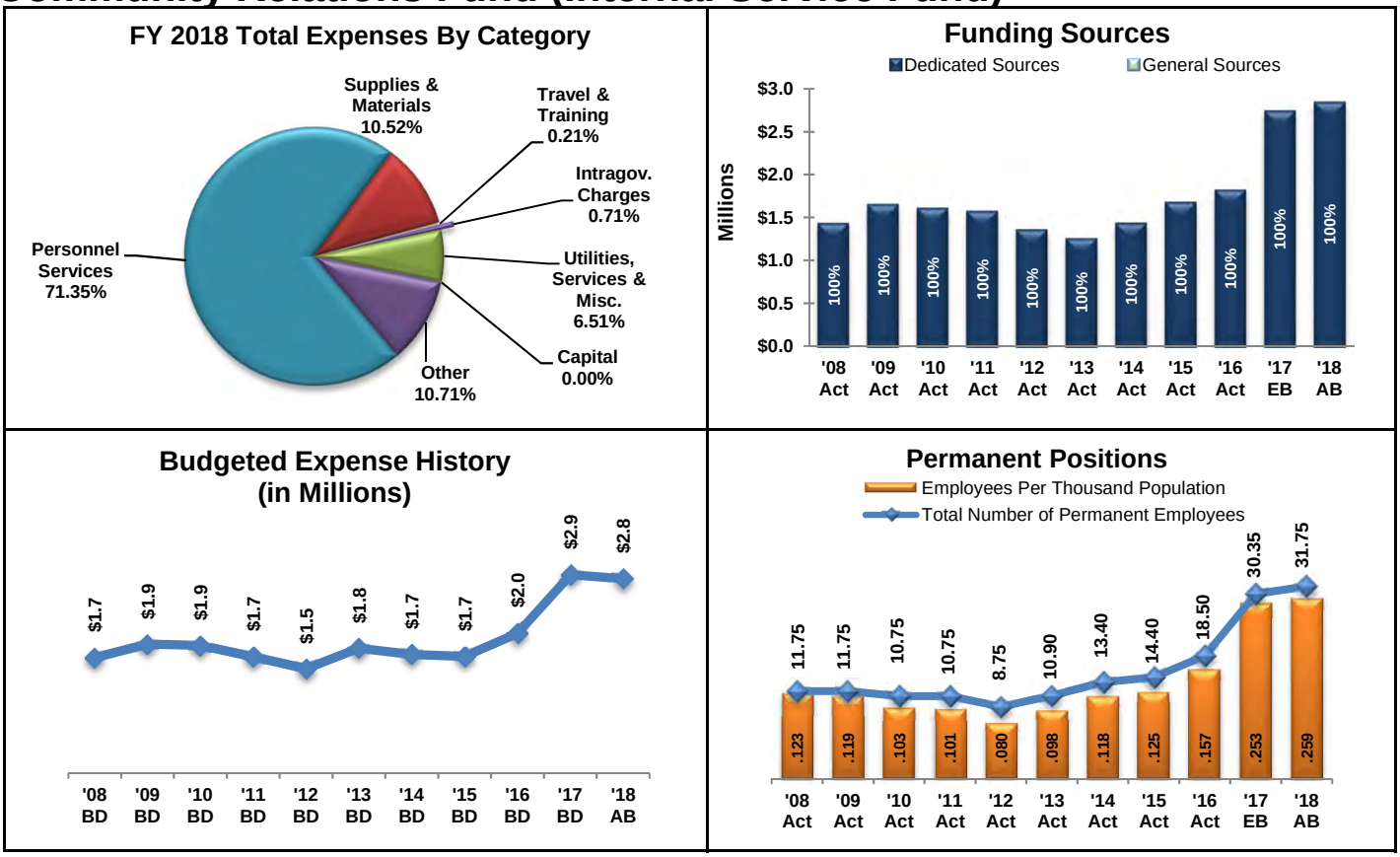
(Internal Service Fund)

City of Columbia

Columbia, Missouri

Community Relations Fund (Internal Service Fund)

Fund 6750



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Personnel Services	$1,188,187	$1,835,555	$1,735,310	$2,019,423	$183,868	10.0%
Supplies & Materials	$223,150	$355,500	$329,409	$297,676	($57,824)	(16.3%)
Travel & Training	$6,836	$21,900	$15,000	$5,900	($16,000)	(73.1%)
Intragov. Charges	$14,727	$21,104	$21,104	$19,990	($1,114)	(5.3%)
Utilities, Services & Misc.	$134,774	$328,010	$294,187	$184,276	($143,734)	(43.8%)
Capital	$72,326	$23,495	$28,456	$0	($23,495)	(100.0%)
Other	$191,047	$304,416	$304,416	$303,171	($1,245)	(0.4%)
Total	**$1,831,047**	**$2,889,980**	**$2,727,882**	**$2,830,436**	**($59,544)**	**(2.1%)**
Operating Expenses	$1,567,674	$2,562,069	$2,395,010	$2,527,265	($34,804)	(1.4%)
Non-Operating Expenses	$191,047	$304,416	$304,416	$303,171	($1,245)	(0.4%)
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$72,326	$23,495	$28,456	$0	($23,495)	(100.0%)
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$1,831,047**	**$2,889,980**	**$2,727,882**	**$2,830,436**	**($59,544)**	**(2.1%)**

Revenues (Where the Money Comes From)

Gross Receipts Tax *	$667,240	$550,000	$550,000	$550,000	$0	0.0%
Interest Revenue	$30,705	$28,110	$28,110	$28,110	$0	0.0%
Fees & Service Charges	$1,062,903	$1,967,756	$1,968,763	$1,916,474	($51,282)	(2.6%)
Other Local Revenues	$720	$0	$342	$0	$0	
Operating Transfers In	$50,000	$50,000	$50,000	$50,000	$0	0.0%
Use of Prior Year Sources	$19,479	$294,114	$130,667	$285,852	($8,262)	(2.8%)
Less: Current Year Surplus	$0	$0	$0	$0	$0	
Dedicated Sources	**$1,831,047**	**$2,889,980**	**$2,727,882**	**$2,830,436**	**($59,544)**	**(2.1%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$1,831,047**	**$2,889,980**	**$2,727,882**	**$2,830,436**	**($59,544)**	**(2.1%)**

* Cable Franchise Fees

Community Relations Fund - Summary

Fund 6750

Description

Over its history, the Public Communications Department has helped the City Council, City Manager and City agencies with internal and external communications. In recent years the department's duties have expanded while it has focused more strategically on building citizen trust through effective listening and compassionate response. In keeping with this change, the office will be organized into a Community Relations Department, with a new department director reporting to the City Manager. The department will house several functions: enhanced new media relations and public outreach; the City Channel; internal event and meeting services; internal mail delivery and printing; legislative relations; citizen surveys; public history engagement; and an expanded customer Contact Center.

Department Objectives

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services while integrating more modern technologies where feasible.

Highlight/Significant Changes

FY 2018

- Community Relations will fully implement a revised citywide Open Records policy as well as fully implement the GovQA software as the preferred intake, processing and reporting tool for all records request received by the City of Columbia.
- Community Relations will implement RAVE Mobile Safety Software to notify both internal and external customers of critical safety messages. For example boil advisories, active shooter events and additional messaging will be available to the public and internal audiences via email, text or voice as decided by the customer.
- Community Relations will complete a Citywide Strategic Communications plan which will provide guidance for strategic messaging and message channels to all departments.
- Contact Center will complete its development phase by implementing partnerships with Police and Fire Administration.

Highlight/Significant Changes (cont.)

- Contact Center will work with software experts to explore the interconnective possibilities of Tyler Incident Management with Munis, GovQA, Advanced Utilities and E-MetroTel.
- The Contact Center will continue adding multiple channels of communication, and enhancing citizen/employee interactions. New ways to enhance citizen engagement through marketing and an awareness campaign will be explored.

FY 2017

- City Channel added closed captioning to its live meeting stream and cable broadcast, including Columbia City Council, Planning and Zoning Commission, and Board of Adjustment.
- Contact Center began adding additional channels for submission of information and service requests including the Citizen Self Service application and live chat.
- Contact Center began heavy marketing of 874-CITY and established partnerships with Office of Cultural Affairs, Conventions and Visitors Bureau, Public Health and Human Services, Utility Customer Service, City Administration, Finance, Parks and Recreation and Municipal Court.

Fee and Service Charge Methodology

The cost of the various Community Relations divisions is offset by Cable Franchise Gross Receipt Taxes as well as charges to departments for postage, print shop services, and video production services. The remaining costs of this fund are recovered through a Community Relations Fee.

The departments are charged based on their percent of total usage of City Channel and Contact Center services.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Public Communications Office	4.90	9.75	9.75	11.15	1.40
Document Support Services	1.60	1.60	1.60	1.60	
City Channel	3.40	3.40	3.40	4.00	0.60
Event Services	2.60	2.60	2.60	2.00	(0.60)
Contact Center	6.00	13.00	13.00	13.00	
Total Personnel	**18.5**	**30.35**	**30.35**	**31.75**	**1.40**
Permanent Full-Time	17.35	29.20	29.20	30.60	1.40
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	**18.50**	**30.35**	**30.35**	**31.75**	**1.40**

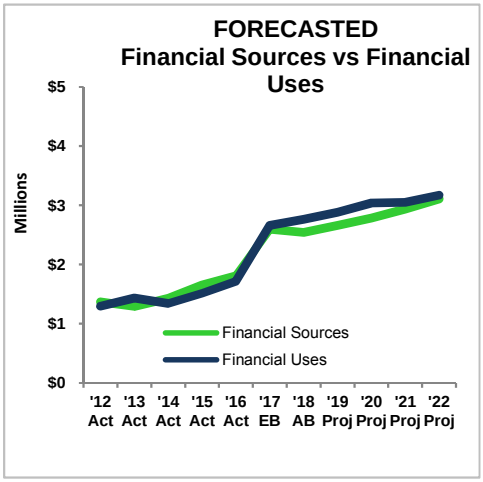
Community Relations Fund

Fund 6750

Forecasted Sources and Uses (For Information Purposes Only)

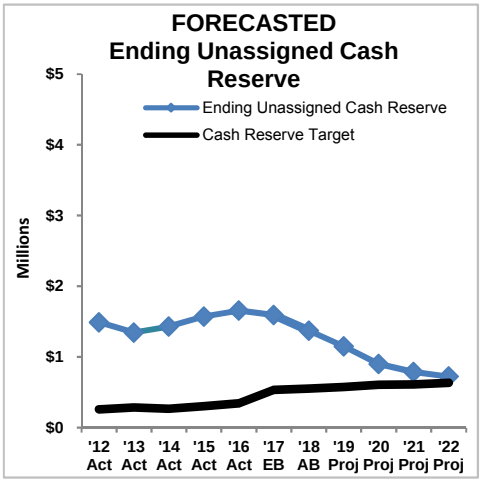
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Cable Franchise Revenues	$550,000	$511,500	$475,695	$442,396	$411,428
Interest (w/o GASB 31 Adjustment)	$28,110	$28,110	$28,110	$28,110	$28,110
Fees and Services Charges	$209,373	$209,373	$209,373	$209,373	$209,373
Fees and Service Charges Public Comm. Fee	$1,707,101	$1,861,821	$2,021,904	$2,207,136	$2,409,808
Other Local Revenues	$0	$0	$0	$0	$0
Transfers	$50,000	$50,000	$50,000	$50,000	$50,000
Total Financial Sources	**$2,544,584**	**$2,660,804**	**$2,785,082**	**$2,937,015**	**$3,108,719**
Financial Uses					
Personnel Services	$2,019,423	$2,093,478	$2,192,360	$2,236,206	$2,280,930
Materials and Supplies	$297,676	$296,407	$333,349	$301,520	$309,414
Travel & Training	$5,900	$6,700	$7,133	$7,175	$7,219
Intragovernmental Charges	$19,990	$22,919	$26,437	$30,679	$35,811
Utilities, Services & Other Misc.	$184,276	$212,712	$227,946	$236,681	$236,020
Capital Additions	$0	$10,000	$12,000	$0	$65,000
Other	$237,893	$237,893	$237,893	$237,893	$237,893
Total Financial Uses	**$2,765,158**	**$2,880,109**	**$3,037,118**	**$3,050,154**	**$3,172,287**
Financial Sources Over/(Under) Uses	**($220,574)**	**($219,305)**	**($252,036)**	**($113,139)**	**($63,568)**
Beginning Unassigned Cash Reserve	$1,591,553	$1,370,979	$1,151,674	$899,638	$786,499
Current Assets					
Less: GASB 31 Pooled Cash Adj					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	**$1,370,979**	**$1,151,674**	**$899,638**	**$786,499**	**$722,931**
Cash Reserve Target (20% Fin. Uses)	$553,032	$576,022	$607,424	$610,031	$634,457
Cash Above/(Below) Cash Reserve Target	**$817,947**	**$575,652**	**$292,214**	**$176,468**	**$88,474**
Increase in Community Relations Fee	**7%**	**11%**	**13%**	**15%**	**15%**

- *Forecast includes the addition of (1) Community Relations Specialist in FY 2018 and (1) Customer Service Representative II in FY 2020.*



For the forecasted period shown, financial uses are above financial sources for all five years. This is the result of a plan by management to minimize charges to user departments and use down excess cash revenues.

The graph to the right shows the ending unassigned cash reserve decreasing down significantly over the next five years with the FY 2022 amount projected to be just $19,425 above the cash reserve target. The Community Relations Fund is an internal service fund that has a goal of keeping the unassigned cash reserve at or just slightly above the cash reserve target.



Community Relations Fund

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17B	% Change 18/17B
Community Relations Office						
Personnel Services	$440,627	$735,867	$680,227	$844,609	$108,742	14.8%
Supplies and Materials	$55,357	$134,115	$129,268	$130,940	($3,175)	(2.4%)
Travel and Training	$2,305	$5,000	$5,000	$0	($5,000)	(100.0%)
Intragovernmental Charges	$11,713	$18,127	$18,127	$10,999	($7,128)	(39.3%)
Utilities, Services, & Misc.	$58,264	$68,480	$68,480	$85,340	$16,860	24.6%
Capital	$0	$15,039	$20,000	$0	($15,039)	(100.0%)
Other	$9,565	$53,169	$53,169	$53,169	$0	0.0%
Total	**$577,831**	**$1,029,797**	**$974,271**	**$1,125,057**	**$95,260**	**9.3%**
Document Support Services						
Personnel Services	$110,678	$93,122	$86,638	$85,143	($7,979)	(8.6%)
Supplies and Materials	$119,836	$132,765	$131,889	$131,406	($1,359)	(1.0%)
Travel and Training	$0	$100	$0	$0	($100)	(100.0%)
Intragovernmental Charges	$82	$155	$155	$503	$348	224.5%
Utilities, Services, & Misc.	$27,186	$29,720	$27,936	$28,505	($1,215)	(4.1%)
Capital	$0	$0	$0	$0	$0	
Other	$68,421	$52,062	$52,062	$50,818	($1,244)	(2.4%)
Total	**$326,203**	**$307,924**	**$298,680**	**$296,375**	**($11,549)**	**(3.8%)**
The City Channel						
Personnel Services	$196,247	$247,632	$225,084	$277,261	$29,629	12.0%
Supplies and Materials	$15,055	$20,270	$16,402	$17,845	($2,425)	(12.0%)
Travel and Training	$0	$0	$0	$0	$0	
Intragovernmental Charges	$2,753	$2,629	$2,629	$3,415	$786	29.9%
Utilities, Services, & Misc.	$26,579	$54,820	$56,581	$32,771	($22,049)	(40.2%)
Capital	$72,326	$8,456	$8,456	$0	($8,456)	(100.0%)
Other	$113,061	$112,666	$112,666	$112,666	$0	0.0%
Total	**$426,021**	**$446,473**	**$421,818**	**$443,958**	**($2,515)**	**(0.6%)**
Event Services						
Personnel Services	$182,508	$194,170	$191,036	$151,781	($42,389)	(21.8%)
Supplies and Materials	$4,085	$17,450	$17,450	$13,685	($3,765)	(21.6%)
Travel and Training	$0	$0	$0	$0	$0	
Intragovernmental Charges	$0	$0	$0	$918	$918	
Utilities, Services, & Misc.	$3,920	$5,490	$6,840	$6,840	$1,350	24.6%
Capital	$0	$0	$0	$0	$0	
Other	$0	$0	$0	$0	$0	
Total	**$190,513**	**$217,110**	**$215,326**	**$173,224**	**($43,886)**	**(20.2%)**
Contact Center						
Personnel Services	$258,127	$564,764	$552,325	$660,629	$95,865	17.0%
Supplies and Materials	$28,817	$50,900	$34,400	$3,800	($47,100)	(92.5%)
Travel and Training	$4,531	$16,800	$10,000	$5,900	($10,900)	(64.9%)
Intragovernmental Charges	$179	$193	$193	$4,155	$3,962	2052.8%
Utilities, Services, & Misc.	$18,825	$169,500	$134,350	$30,820	($138,680)	(81.8%)
Capital	$0	$0	$0	$0	$0	
Other	$0	$86,519	$86,519	$86,518	($1)	(0.0%)
Total	**$310,479**	**$888,676**	**$817,787**	**$791,822**	**($96,854)**	**(10.9%)**
Department Totals						
Personnel Services	$1,188,187	$1,835,555	$1,735,310	$2,019,423	$183,868	10.0%
Supplies and Materials	$223,150	$355,500	$329,409	$297,676	($57,824)	(16.3%)
Travel and Training	$6,836	$21,900	$15,000	$5,900	($16,000)	(73.1%)
Intragovernmental Charges	$14,727	$21,104	$21,104	$19,990	($1,114)	(5.3%)
Utilities, Services, & Misc.	$134,774	$328,010	$294,187	$184,276	($143,734)	(43.8%)
Capital	$72,326	$23,495	$28,456	$0	($23,495)	(100.0%)
Other	$191,047	$304,416	$304,416	$303,171	($1,245)	(0.4%)
Total	**$1,831,047**	**$2,889,980**	**$2,727,882**	**$2,830,436**	**($59,544)**	**(2.1%)**

Community Relations Fund

Authorized Personnel By Division

Community Relations Office	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9926 - Community Relations Director	1.00	1.00	1.00	1.00	
9901 - Assistant City Manager	0.25	0.25	0.25	0.25	
4810 - Marketing Specialist +	0.00	1.20	1.20	1.20	
4803 - Graphic Artist + **	0.00	0.60	0.60	1.25	0.65
4801 - Community Relations Spec + ^ **	2.65	4.85	4.85	5.20	0.35
4799 - Comms & Marketing Mgr + *	0.00	0.60	0.60	1.00	0.40
1006 - Sr Admin Support Asst +	0.00	0.25	0.25	0.25	
Total Personnel	**4.90**	**9.75**	**9.75**	**11.15**	**1.40**
Permanent Full-Time	4.25	9.1	9.1	10.5	1.40
Permanent Part-Time	0.65	0.65	0.65	0.65	
Total Permanent	**4.90**	**9.75**	**9.75**	**11.15**	**1.40**

+ In FY 2017, due to a reorganization to centralize the public information function across departments, Marketing Specialist position allocations were moved from Water and Electric and the Parks and Recreation Department; part of a Graphic Artist position was moved from Water and Electric; part of the Community Relations Specialist time was reallocated from Police and Convention and Visitor's Bureau; and part of the Communications and Marking Supervisor position was reallocated from Water and Electric. One additional Community Relations Specialist position was approved in the budget. In order to provide administrative support for the Community Relations office, 25% of a Sr. Administrative Assistant position was reallocated from Cultural Affairs.

* In FY 2018 0.40 FTE Communications and Marketing Manager position was reallocated from Water and Electric into Community Relations.

^In FY 2018 1.00 FTE Community Relations Specialist position was added to this budget. This position will be completely dedicated to and funded by the Water and Electric budgets.

** In FY 2018 0.65 FTE Community Relations Specialist position was reassigned to a Graphic Artist.

Document Support Services					
7809 - Document Support Services Supv *	1.00	0.00	0.00	0.00	
7810 - Document Support Services Clerk *	0.50	1.50	1.50	1.50	
6505 - Business Services Manager	0.10	0.10	0.10	0.10	
Total Personnel	**1.60**	**1.60**	**1.60**	**1.60**	
Permanent Full-Time	1.10	1.10	1.10	1.10	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	**1.60**	**1.60**	**1.60**	**1.60**	

* In FY 2017, the Document Support Services Supervisor position was reclassified to a Document Support Services Clerk.

The City Channel					
9934 - Video Engineering Specialist	0.20	0.20	0.20	0.50	0.30
9932 - Videographer ^^	2.00	2.00	2.00	3.00	1.00
9924 - Media and Event Services Manager	0.20	0.20	0.20	0.50	0.30
4803 - Graphic Artist ^^	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	**3.40**	**3.40**	**3.40**	**4.00**	**0.60**
Permanent Full-Time	3.40	3.40	3.40	4.00	0.60
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**3.40**	**3.40**	**3.40**	**4.00**	**0.60**

^^ In FY 2018 1.00 FTE Graphic Artist was reassigned to a Videographer.

Community Relations Fund

Authorized Personnel By Division (Cont.)

Event Services	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9934 - Video Engineering Specialist	0.80	0.80	0.80	0.50	(0.30)
9933 - Audio Visual Technician	1.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	0.80	0.80	0.80	0.50	(0.30)
Total Personnel	**2.60**	**2.60**	**2.60**	**2.00**	**(0.60)**
Permanent Full-Time	2.60	2.60	2.60	2.00	(0.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**2.60**	**2.60**	**2.60**	**2.00**	**(0.60)**
Contact Center					
1390 - Contact Center Technician ++	1.00	0.00	0.00	0.00	
1385 - Contact Center Supervisor ++	0.00	1.00	1.00	1.00	
1380 - Contact Center Manager	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II +++	4.00	11.00	11.00	11.00	
Total Personnel	**6.00**	**13.00**	**13.00**	**13.00**	
Permanent Full-Time	6.00	13.00	13.00	13.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**6.00**	**13.00**	**13.00**	**13.00**	

++ In FY 2017, the Contact Center Technician position was reclassified to a Contact Center Supervisor.
+++ In FY 2017, seven additional Customer Service Representative II positions were approved in the budget. Five positions were added to cover Utility Customer Service workload, one was added to cover Convention and Visitor Bureau calls, and one was added to cover Human Resource and Engineering calls.

Department Totals					
Permanent Full-Time	17.35	29.20	29.20	30.60	1.40
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	**18.50**	**30.35**	**30.35**	**31.75**	**1.40**

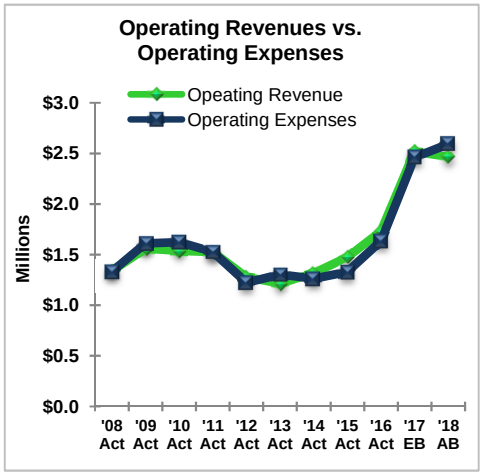
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Revenues, Expenses, and Changes in Net Position
Community Relations Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$1,062,903	$1,967,756	$1,968,763	$1,916,474
Gross Receipts Tax	$667,240	$550,000	$550,000	$550,000
Total Operating Revenues	**$1,730,143**	**$2,517,756**	**$2,518,763**	**$2,466,474**
Operating Expenses:				
Personnel Services	$1,188,187	$1,835,555	$1,735,310	$2,019,423
Supplies & Materials	$223,150	$355,500	$329,409	$297,676
Travel & Training	$6,836	$21,900	$15,000	$5,900
Intragovernmental Charges	$14,727	$21,104	$21,104	$19,990
Utilities, Services & Other Misc.	$134,774	$328,010	$294,187	$184,276
Depreciation	$66,785	$66,522	$66,522	$65,278
Total Operating Expenses	**$1,634,459**	**$2,628,591**	**$2,461,532**	**$2,592,543**
Operating Income (Loss)	**$95,684**	**($110,835)**	**$57,231**	**($126,069)**
Non-Operating Revenues:				
Investment Revenue	$30,705	$28,110	$28,110	$28,110
Misc. Non-Operating Revenue	$720	$0	$342	$0
Total Non-Operating Revenues	**$31,425**	**$28,110**	**$28,452**	**$28,110**
Non-Operating Expenses:				
Loss On Disposal Assets	$4,700	$0	$0	$0
Total Non-Operating Expenses	**$4,700**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$26,725**	**$28,110**	**$28,452**	**$28,110**
Income (Loss) Before Transfers	**$122,409**	**($82,725)**	**$85,683**	**($97,959)**
Transfers In	$50,000	$50,000	$50,000	$50,000
Transfers Out	($119,562)	($237,894)	($237,894)	($237,893)
Total Transfers	**($69,562)**	**($187,894)**	**($187,894)**	**($187,893)**
Change in Net Position	**$52,847**	**($270,619)**	**($102,211)**	**($285,852)** +
Net Position - Beginning	$2,101,660	$2,154,507	$2,154,507	$2,052,296
Net Position - Ending	**$2,154,507**	**$1,883,888**	**$2,052,296**	**$1,766,444**

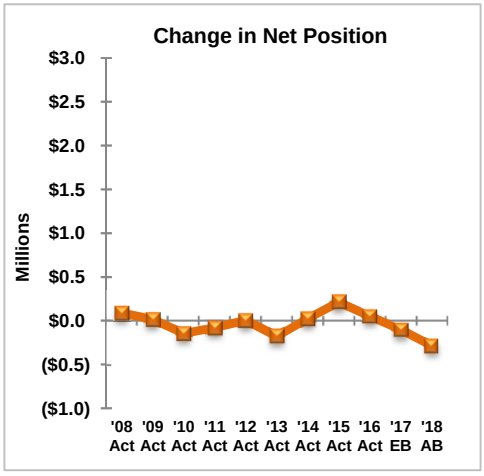
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for most of the period shown. Fees charged to departments have increased over time to ensure the operating revenue was sufficient to cover the operating expenses.

For FY 2018, operating revenues are budgeted to be below operating expenses in an effort to minimize costs to departments and use down excess cash reserves.



Financial Sources and Uses
Community Relations Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
User Charges	$1,062,903	$1,967,756	$1,968,763	$1,916,474
Gross Receipts & Other Local Taxes	$667,240	$550,000	$550,000	$550,000
Interest Revenue	$30,705	$28,110	$28,110	$28,110
Less: GASB 31 Interest Adjustment	($3,088)	$0	$0	$0
Miscellanous Revenues	$720	$0	$342	$0
Total Financial Sources before Transfers	**$1,758,480**	**$2,545,866**	**$2,547,215**	**$2,494,584**
Transfers In	$50,000	$50,000	$50,000	$50,000
Total Financial Sources	**$1,808,480**	**$2,595,866**	**$2,597,215**	**$2,544,584**
Financial Uses				
Personnel Services	$1,188,187	$1,835,555	$1,735,310	$2,019,423
Less: GASB 16 Vacation Liability Adjustment	($16,386)	$0	$0	$0
Less: GASB 68 Pension Adjustment	($28,483)	$0	$0	$0
Supplies & Materials	$223,150	$355,500	$329,409	$297,676
Travel & Training	$6,836	$21,900	$15,000	$5,900
Intragovernmental Charges	$14,727	$21,104	$21,104	$19,990
Utilities, Services & Other Misc.	$134,774	$328,010	$294,187	$184,276
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out	$119,562	$237,894	$237,894	$237,893
Principal Payments				
Capital Additions	$72,326	$23,495	$28,456	$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	**$1,714,693**	**$2,823,458**	**$2,661,360**	**$2,765,158**
Financial Sources Over/(Under) Uses	**$93,787**	**($227,592)**	**($64,145)**	**($220,574)**

The Financial 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.

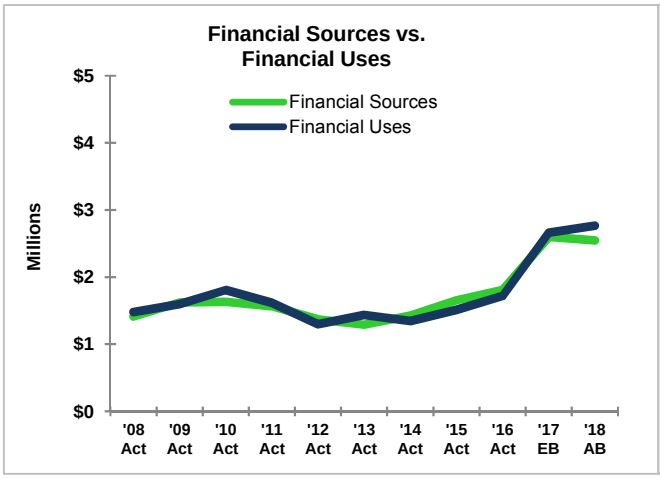
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

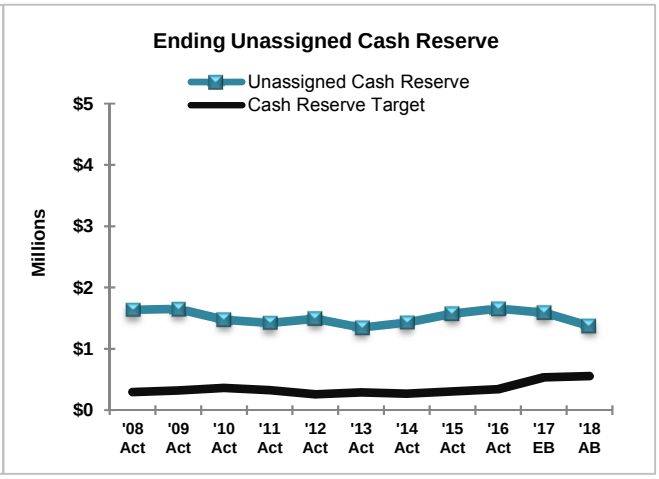
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Community Relations Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		$1,655,698	$1,655,698	$1,591,553
Financial Sources Over/(Under) Uses		($227,592)	($64,145)	($220,574)
Current Assets	$1,698,038			
Less: GASB 31 Pooled Cash Adj	$37,269			
Less: Current Liabilities	($79,609)			
Projected Ending Unassigned Cash Reserve	**$1,655,698**	**$1,428,106**	**$1,591,553**	**$1,370,979**
Cash Reserve Target				
Total Financial Uses	$1,714,693	$2,823,458	$2,661,360	$2,765,158
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	**$342,939**	**$564,692**	**$532,272**	**$553,032**
Above/(Below) Cash Reserve Target	**$1,312,759**	**$863,414**	**$1,059,281**	**$817,947**





For FY 2017 and FY 2018, financial uses are projected to be above financial sources in order to use up some of the excess cash reserves in this fund. This will also result in the unassigned cash reserve decreasing as well.

The Community Relations Fund is an internal service fund so the long-term goal is to have an unassigned cash reserve at or just slightly above the cash reserve target. That would ensure the financial health of the fund and minimize the charges to the departments served by this operation. Over the next five years charges to other departments will be minimized and the unassigned cash reserve will be brought more in line with the cash reserve target. Please refer to the five year forecast earlier in this section for more details.

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Utility Customer Services Fund

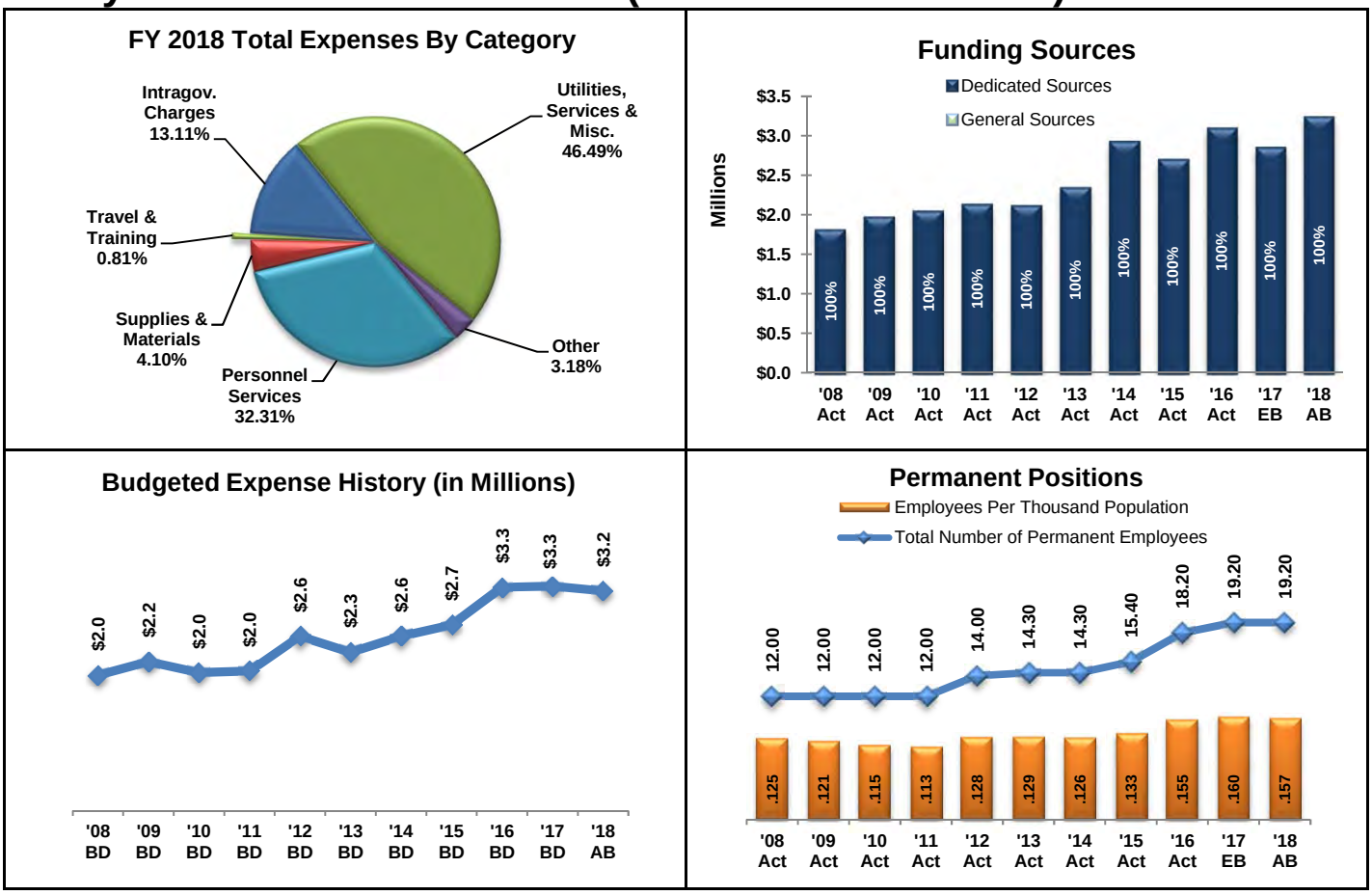
(Internal Service Fund)

City of Columbia

Columbia, Missouri

Utility Customer Services Fund (Internal Service Fund)

Fund 6760



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	$ Change 18/17EB	% Change 18/17B
Personnel Services	$936,214	$950,535	$939,767	$1,042,980	$92,445	9.7%
Supplies & Materials	$59,904	$58,218	$57,618	$132,415	$74,197	127.4%
Travel & Training	$5,330	$21,800	$21,800	$26,200	$4,400	20.2%
Intragov. Charges	$357,287	$357,437	$357,437	$423,121	$65,684	18.4%
Utilities, Services & Misc.	$1,444,957	$1,802,159	$1,356,099	$1,500,977	($301,182)	(16.7%)
Capital	$0	$0	$0	$0	$0	
Other	$108,210	$108,000	$108,000	$102,688	($5,312)	(4.9%)
Total	**$2,911,902**	**$3,298,149**	**$2,840,721**	**$3,228,381**	**($69,768)**	**(2.1%)**
Operating Expenses	$2,803,692	$3,190,149	$2,732,721	$3,125,693	($64,456)	(2.0%)
Non-Operating Expenses	$108,210	$108,000	$108,000	$102,688	($5,312)	(4.9%)
Debt Service	$0	$0	$0	$0	$0	
Capital Additions	$0	$0	$0	$0	$0	
Capital Projects	$0	$0	$0	$0	$0	
Total Expenses	**$2,911,902**	**$3,298,149**	**$2,840,721**	**$3,228,381**	**($69,768)**	**(2.1%)**

Revenues (Where the Money Comes From)

Interest Revenue	$23,637	$20,292	$23,300	$24,300	$4,008	19.8%
Fees & Service Charges	$2,725,192	$2,886,829	$2,243,829	$2,609,610	($277,219)	(9.6%)
Other Local Revenues	$332,948	$400,200	$200,200	$400,200	$0	0.0%
Operating Transfers In	$0	$0	$0	$0	$0	
Use of Prior Year Sources	$0	$0	$373,392	$194,271	$194,271	
Less: Current Year Surplus	($169,875)	($9,172)	$0	$0	$9,172	(100.0%)
Dedicated Sources	**$2,911,902**	**$3,298,149**	**$2,840,721**	**$3,228,381**	**($69,768)**	**(2.1%)**
General Sources	$0	$0	$0	$0	$0	
Total Funding Sources	**$2,911,902**	**$3,298,149**	**$2,840,721**	**$3,228,381**	**($69,768)**	**(2.1%)**

Utility Customer Services Fund - Summary

Fund 6760

Description

The Utility Customer Services Division (UCS) is the primary interface for the public as it relates to utility services offered by the City. Those services include billing related activities for the City's electric, water, sewer, refuse, and storm water enterprise activities. UCS staff handles all inquiries and service order requests from customers and related City departments in an efficient and customer-friendly manner. UCS strives to facilitate customer focused communication ensuring the information provided by the City is completed in a professional, accurate, and timely manner.

Department Objective/Goals

Create a customer focused experience to connect, inform, and engage utility customers with their local municipal utility service; ensure open communication for internal and external customers for open and responsive information regarding utilities services and modern technology.

Highlights/Significant Changes

- UCS completed the implementation of the new billing system software (Advanced Utilities).
- UCS will implement two additional software products (APOGEE and CIS LINK) to enhance the customer experience.
- Continue to maintain current practices for collection of cycle 99 (non-metered) accounts, utilizing the agreements with the public water supply districts.

Highlights/Significant Changes (cont.)

- Continue to maintain timely enforcement of collections to help reduce the number of accounts sent to external collection agency.
- Continue to review and improve policies for consistency for all customers to ensure customer service standards are met for a customer-focused government.

Fee and Service Charge Methodology

Columbia Utilities, consisting of Water , Electric, Sewer, Refuse, and Storm Water are charged back the cost of running the Utility Customer Services operation.

The cost of investigation is divided equally between the refuse and sewer operations. The remaining expenses are allocated to the utility departments based on a combination of a weighted factor and the number of utility accounts.

The weighted factor takes into account the complexity of the rate structure, the dollar volume, and whether or not the service is metered.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
2980 - Assistant Director, Columbia Util	0.20	0.20	0.20	0.20	
1220 - Utility Customer Services Mngr	1.00	1.00	1.00	1.00	
1215 - Billing Auditor **	2.00	2.00	3.00	3.00	
1214 - Utility Customer Services Supr.	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II	7.00	7.00	7.00	7.00	
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
Total Personnel	**18.20**	**18.20**	**19.20**	**19.20**	
Permanent Full-Time	18.20	18.20	19.20	19.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	**18.20**	**18.20**	**19.20**	**19.20**	

** Mid Year 2017 (1) Billing Auditor was added

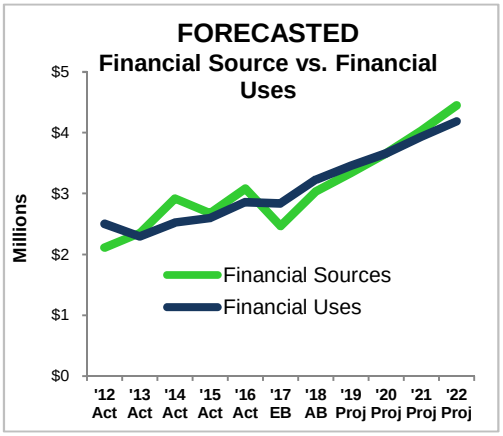
Utility Customer Services Fund - Summary

Fund 6760

Forecasted Sources and Uses (For Information Purposes Only)

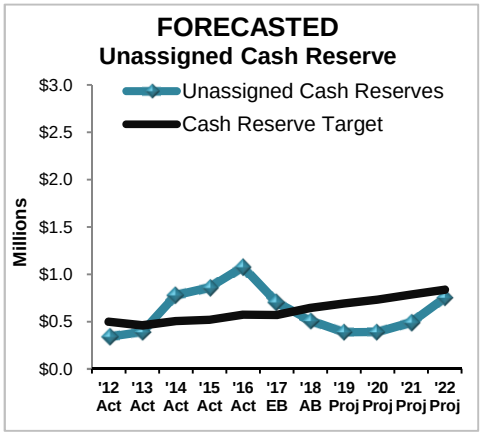
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources:					
Interest (w/o GASB 31 Adj)	$24,300	$24,300	$24,300	$24,300	$24,300
Fees and Service Charges	$2,609,610	$2,913,889	$3,237,887	$3,608,998	$4,026,498
Other Local Revenues	$400,200	$400,200	$400,200	$400,200	$400,200
Total Financial Sources	**$3,034,110**	**$3,338,389**	**$3,662,387**	**$4,033,498**	**$4,450,998**
Financial Uses					
Personnel Services	$1,042,980	$1,112,055	$1,134,296	$1,205,197	$1,229,301
Supplies & Materials	$132,415	$148,315	$153,987	$160,061	$166,574
Travel & Training	$26,200	$30,820	$37,902	$43,692	$50,062
Intragovernmental	$423,121	$424,902	$427,031	$429,589	$432,675
Utilities, Services, and Misc.	$1,500,977	$1,642,921	$1,805,009	$1,991,525	$2,206,626
Operating Transfers to Other Funds	$102,688	$102,688	$102,688	$102,688	$102,688
Non-Operating Cash Payments	$0	$0	$0	$0	$0
Total Financial Uses	**$3,228,381**	**$3,461,701**	**$3,660,913**	**$3,932,752**	**$4,187,926**
Total Financial Sources Over/(Under) Financial Uses	**($194,271)**	**($123,312)**	**$1,474**	**$100,746**	**$263,072**
Beginning Unassigned Cash Reserve	$705,962	$511,691	$388,379	$389,853	$490,599
Financial Sources Over/(Under) Uses	($194,271)	($123,312)	$1,474	$100,746	$263,072
Projected Unassigned Cash Reserve	**$511,691**	**$388,379**	**$389,853**	**$490,599**	**$753,671**
Cash Reserve Target (20% Financial Uses)	**$645,676**	**$692,340**	**$732,183**	**$786,550**	**$837,585**
Above/(Below) Cash Reserve Target	**($133,985)**	**($303,961)**	**($342,330)**	**($295,951)**	**($83,914)**
UCS Fee Increase to Departments	**12.00%**	**13.00%**	**12.25%**	**12.50%**	**12.50%**

- *Forecast includes (2) CSR II in FY 2019, and FY 2021.*
- *25% increase in publishing and advertising costs each year to create a community education and outreach program for customers to help them manage their utility accounts.*



For the period forecasted, financial sources are lower than financial uses in FY 2018 and FY 2019. Fee increases are planned each year and financial sources are projected to be above financial uses in FY 2020 through FY 2022.

The fee increases planned over the next five years will help to bring the cash reserves close to the cash reserve target by FY 2022.

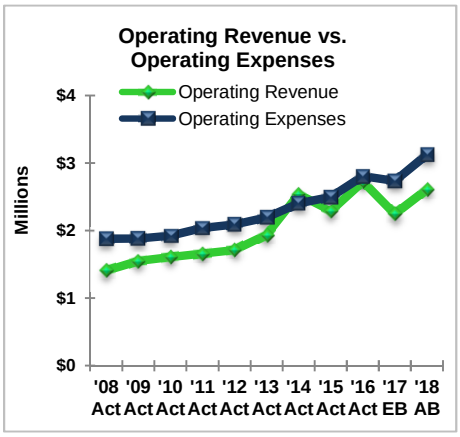


Revenues, Expenses, and Changes in Net Position
Utility Customer Services Fund

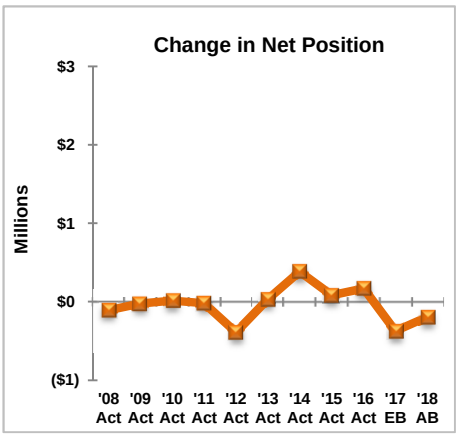
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	$2,725,192	$2,886,829	$2,243,829	$2,609,610
Total Operating Revenues	**$2,725,192**	**$2,886,829**	**$2,243,829**	**$2,609,610**
Operating Expenses:				
Personnel Services	$936,214	$950,535	$939,767	$1,042,980
Supplies & Materials	$59,904	$58,218	$57,618	$132,415
Travel & Training	$5,330	$21,800	$21,800	$26,200
Intragovernmental Charges	$357,287	$357,437	$357,437	$423,121
Utilities, Services & Other Misc.	$1,444,957	$1,802,159	$1,356,099	$1,500,977
Depreciation	$0	$0	$0	$0
Total Operating Expenses	**$2,803,692**	**$3,190,149**	**$2,732,721**	**$3,125,693**
Operating Income (Loss)	**($78,500)**	**($303,320)**	**($488,892)**	**($516,083)**
Non-Operating Revenues:				
Investment Revenue	$23,637	$20,292	$23,300	$24,300
Misc. Non-Operating Revenues	$332,948	$400,200	$200,200	$400,200
Total Non-Operating Revenues	**$356,585**	**$420,492**	**$223,500**	**$424,500**
Non-Operating Expenses:				
Loss on Disposal of Assets	$0	$0	$0	$0
Total Non-Operating Expenses	**$0**	**$0**	**$0**	**$0**
Total Non-Operating Revenues (Expenses)	**$356,585**	**$420,492**	**$223,500**	**$424,500**
Income (Loss) Before Transfers	**$278,085**	**$117,172**	**($265,392)**	**($91,583)**
Transfers In	$0	$0	$0	$0
Transfers Out	($108,210)	($108,000)	($108,000)	($102,688)
Total Transfers	**($108,210)**	**($108,000)**	**($108,000)**	**($102,688)**
Change in Net Position	**$169,875**	**$9,172**	**($373,392)**	**($194,271)** +
Net Position - Beginning	$1,106,588	$1,276,463	$1,276,463	$903,071
Net Position - Ending	**$1,276,463**	**$1,285,635**	**$903,071**	**$708,800**

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

Note: Net Income Statements do not include capital addition or capital project expenditures.



For the period shown, there was a neegative change in net position for most of the period of FY 2008 through FY 2012. In FY 2012, there was a $300,000 transfer of excess cash to help fund the COFERS software project. There was a negative net change for FY 2013 through FY 2016. A position was added mid-year FY 2017 without increasing fees to the utilities which resulted in a positive change in net position that year. Fees to user departments will be adjusted over the next few years to build cash reserves back up to the cash reserve target.



Financial Sources and Uses
Utility Customer Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
User Charges	$2,725,192	$2,886,829	$2,243,829	$2,609,610
Interest	$23,637	$20,292	$23,300	$24,300
Less: GASB 31 Interest Adjustment	($2,784)	$0	$0	$0
Miscellaneous Revenues	$332,948	$400,200	$200,200	$400,200
Total Financial Sources Before Transfers	**$3,078,993**	**$3,307,321**	**$2,467,329**	**$3,034,110**
Transfers In	$0	$0	$0	$0
Total Financial Sources	**$3,078,993**	**$3,307,321**	**$2,467,329**	**$3,034,110**
Financial Uses				
Personnel Services	$936,214	$950,535	$939,767	$1,042,980
Less: GASB 16 Vacation Liability Adjustment	$163	$0	$0	$0
Less: GASB 68 Pension Adjustment	($50,756)	$0	$0	$0
Supplies & Materials	$59,904	$58,218	$57,618	$132,415
Travel & Training	$5,330	$21,800	$21,800	$26,200
Intragovernmental Charges	$357,287	$357,437	$357,437	$423,121
Utilities, Services & Other Misc.	$1,444,957	$1,802,159	$1,356,099	$1,500,977
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out	$108,210	$108,000	$108,000	$102,688
Principal Payments				
Capital Additions	$0	$0	$0	$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	**$2,861,309**	**$3,298,149**	**$2,840,721**	**$3,228,381**
Financial Sources Over/(Under) Uses	**$217,684**	**$9,172**	**($373,392)**	**($194,271)**

The Financial 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.

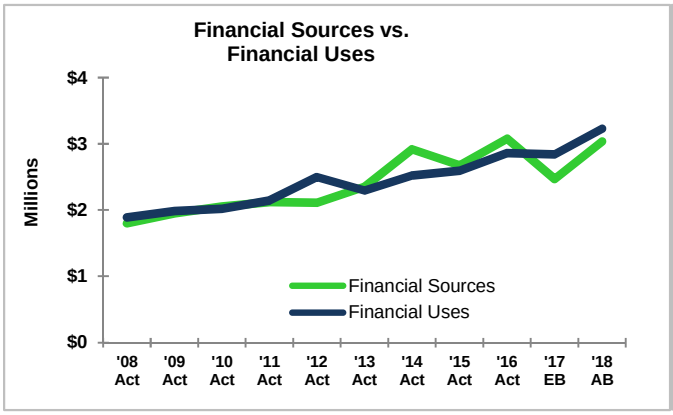
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item 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.

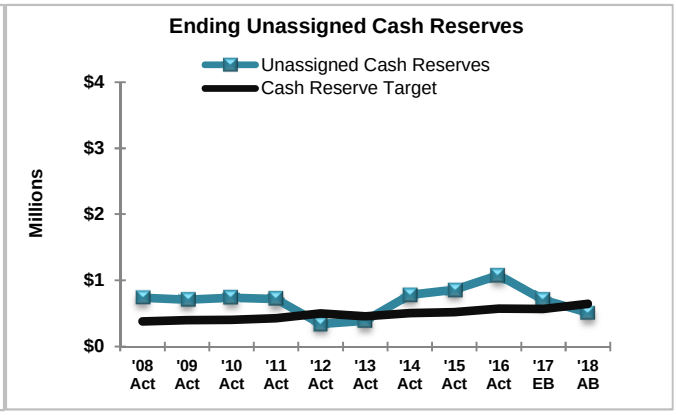
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

Financial Sources and Uses
Utility Customer Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		$1,079,354	$1,079,354	$705,962
Financial Sources Over/(Under) Uses		$9,172	($373,392)	($194,271)
Current Assets	$1,214,036			
Less: GASB 31 Pooled Cash Adj	$21,958			
Less: Current Liabilities	($156,640)			
Projected Unassigned Cash Reserve	**$1,079,354**	**$1,088,526**	**$705,962**	**$511,691**
Cash Reserve Target				
Total Financial Uses	$2,861,309	$3,298,149	$2,840,721	$3,228,381
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	**$572,262**	**$659,630**	**$568,144**	**$645,676**
Above/(Below) Cash Reserve Target	**$507,092**	**$428,896**	**$137,818**	**($133,985)**





For the period shown, cash reserves were above the cash reserve target for most of the ten year period. Management made a decision to use down some of these excess reserves by charging the utilities less than UCS's operating costs for a period of time. In FY 2012, there was a $300,000 transfer of excess cash to help fund the COFERS software project and the cash reserves fell below the cash reserve target for FY 2012 and FY 2013. From FY 2014 through FY 2016 the cash reserves were above the cash reserve target.

In FY 2017, a Billing Auditor position was added mid-year and charges to departments were not increased. As a result, the cash reserves are projected to fall below the cash reserve target for FY 2017. A five year forecast for this fund is included earlier in the section which will show the planned changes to the budget and increases required to get the cash reserves above the cash reserve target by the end of five years.

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