

# City of Columbia Officials

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## City Manager

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## Director of Finance

John Blattel

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*City of Columbia  
Columbia, Missouri*

# City of Columbia Department of Finance

## Director of Finance

John Blattel

### Comptroller

Ron Barrett

### Treasurer

Bette Wordelman

### Budget Officer

Laura Peveler

### Risk Manager

Sarah Perry

### Accountants

Janet Frazier  
Jenna Gunnell  
Julie Hickey  
Jane Moulder  
Diane Walls

### Financial Analyst

Kim Chick

### Business Services Administrator

Janice Finley

### Utility Accounts & Billing Supervisor

Patricia Bollman

### Purchasing Agent

Marilyn Starke



*City of Columbia  
Columbia, Missouri*



February 25, 2011

Mr. William Watkins

City Manager  
City of Columbia  
Columbia, Missouri 65201

This manual is divided into three sections: General Government Section, Enterprise and Internal Service Section, and Financial Trends Section. This manual provides financial information for the ten year period of FY 2001 - FY 2010.

### **General Government Section (Pages 1 – 118)**

The City's General Fund revenue estimates have consistently been within a 1-3% tolerance range of actual revenues given recent economic indicators. The FY 2010 Actual Expenditures were (10.84%) under FY 2010 Budgeted Expenditures due to continued cost containment measures requested by the City Manager and approved by the City Council. Each year during the budget process, the staff estimates results for the current year. Actual revenues for FY 2010 were 2.99% over estimates utilized in the FY 2011 budget and actual expenditures were (0.82%) under estimates.

There is a graphic overview on page 3 which illustrates the General Fund revenues, expenditures, and unreserved fund balance. During the past ten years the General Fund balance has steadily risen which reflects a positive financial trends. The slight increase in undesignated, unreserved fund balance for FY 2010 is a result of the City Council's long term fiscal plan to reduce the designated use in the 2011 budget so it will be available in the 2012 and 2013 budgets. Nearly \$3.6 million in appropriated fund balance was budgeted for FY 2010 which was a decrease from the previous year's appropriation. The General Fund balance is well above the 16% of expenditure levels required by Council Policy.

Also included in this section are certain Special Revenues and Trust Funds for the readers' information.

### **Enterprise and Internal Service Funds Section (Pages 119 – 226)**

The Enterprise Funds consist of nine funds: Water and Electric Utility Fund, Sanitary Sewer Utility Fund, Regional Airport Fund, Public Transportation Fund, Solid Waste Utility Fund, Parking Facilities Fund, Recreation Services Fund, Railroad Fund, and Storm Water Utility Fund. The financial condition of the Enterprise Funds taken as a whole remains sound. As a part of the budget process, an annual review of financial condition and forecasting is performed to determine any rate changes for these utilities.

Certain Enterprise Funds received subsidies and transfers totaling \$5,102,410 from the General Government. Subsidies and transfers for FY 2010 from the General Fund included \$1,556,910 for Recreation Services Fund. Subsidies from the Transportation Sales Tax Fund include \$1,841,667 into the Airport Fund and \$1,681,804 into the Public Transportation Fund. The Railroad Fund received a \$50,000 subsidy from the Electric Utility Fund for capital projects. Recreation Services received \$637,725 from the Parks Sales Tax Fund and transfers from the Contributions Fund and other sources in the amount of \$22,500 for various projects.

Internal Service Funds consist of seven funds: Custodial and Maintenance Services Fund; Utility Customer Services Fund; Information Services Fund; Public Communications Fund; Fleet Operations Fund; Employee Benefit Fund; and Self Insurance Reserve Fund. There are no General Government subsidies to Internal Service Funds.

Included in this section are summary and individual graphic overview for all Enterprise and Internal Service Funds. These charts indicate Operating Revenues, Operating Expenses, Operating Income, Net Income (Loss), Net Working Capital, Subsidies, and Retained Earnings for the past ten years.

## Financial Trend Monitoring System ( Pages 227 – 352)

The International City Management Association (ICMA), under a grant from the National Science Foundation, developed a comprehensive financial trend monitoring system. During FY 1980, the City of Columbia received permission to use the model, and was designated one of 24 test cities under the National Science Foundation grant.

The purpose in developing the City of Columbia's Financial Trend Monitoring System (CFTMS) was to enable the City to better understand the factors that affect the City's financial condition, and to present a clear picture of the City's financial strengths and weaknesses for review by City management, credit rating agencies and others with a need to know. The ICMA Financial Trend Monitoring System was modified by the City's Finance Department to apply not only to governmental funds, but also to include the City's diverse enterprise operations. The system monitors the indicators organized around environmental and financial factors such as external economic conditions, intergovernmental constraints, revenues, expenditures, operating position, debt structure, and the condition of capital facilities.

### **Conclusions of the CFTMS:**

The results of the CFTMS appear favorable based upon financial trend analysis and comparisons which suggest that the "City is in excellent financial condition" as evidenced by the following summary of the major indicator categories. Even though negative trends may exist from time to time, it should be noted that no one negative trend in and of itself should be reason for undue alarm regarding the City's financial condition.

### **Revenues:**

During the last ten fiscal years, inflation has not eroded revenues per capita stated in constant dollars. When examining the percentage relationship of elastic tax revenues to total operating revenues and transfers of the General Fund, elastic tax revenues have had a percentage that varied from 47.94% to 52.27% during the past ten years. FY 2008 was the low end of the range at 47.58%. As a result, at times the City's General Fund became more vulnerable to inflation due to expenditures being forced upward while some amounts of revenues were stagnating or declining. The City's revenue estimates have consistently been within a 5% tolerance range of actual revenues. During this ten year period, the City's revenue base has remained fairly stable prior to FY 2007. In FY 2010 sales tax figures increased slightly over management estimates. The city continues to take proactive measures to weather the current economic conditions that are prevalent across the country. All revenues continue to be examined very carefully, and future funding strategies have been implemented in an effort to deal with constraints.

### **Expenditures:**

The General Fund and Enterprise Fund (utilities) activities of the City have consistently expended funds under budget each fiscal year. Fixed costs as a percent of operating expenditures and transfers has slowly declined over the past several years which is a positive trend for the City. Only recently has the trend started to increase slightly, which the city will continue to monitor and manage. When examining actual growth for the General Fund, Enterprise Funds and Internal Service Funds, expenditures have increased on average approximately 7.82% each year during the time period. Cost per capita expenditures continue to be impacted by population growth and federal mandates. Expenditures per capita have only increased slightly. Given the fact that the number of employees per capita and per household fluctuated only slightly from year to year with either slight increases or decreases, it demonstrates that employee growth has not outstripped the growth occurring in the community even though the City has continued to add programs and services. Given the possibility of certain negative trends in revenues caused by economic cycles and other factors, the City should continue to closely monitor forecasts of revenues and expenditures.

### **Operating Position:**

When examining all trend indicators of this category, the City's overall operating position has been excellent during the last ten years. The City has been able to balance its budget on a current basis, maintain reserves for

emergencies, and maintain sufficient cash to pay bills on a timely basis. The fund balance, as a percent of the total operating budget, is adequate today and this is due to a concentrated effort by management.

**Debt Structure:**

When examining all trend indicators for this debt category, the City's debt has remained well below what would normally be considered proportionate to a city of this size and tax base. The City's debt practices have not extended past the useful life of the capital facilities it finances. The City has not used debt as an instrument to balance the operating budgets, and the City requirements for repaying its debt have not been an excessive burden on operating expenditures for neither the general government nor the City's enterprise operations (utilities). The debt service coverage ratio for the City's Enterprise Funds is 2.75, the City's legal debt margin on general obligation debt is about \$330 million, and the general obligation debt per capita is well below \$1,200 per capita benchmark which would be considered a negative trend. However, significant debt was issued in FY 2009 which may cause this trend to go down slightly. Currently, the City has no outstanding General Obligation Debt for fiscal year 2010.

**Unfunded Liability:**

There are no negative trends associated with this category because the City, by policy, sets up appropriate reserves for payments required in future years. The City has experienced a slight decrease in value of pension assets as a percent of benefits paid due to market conditions and benefit enhancements. However this is not considered a negative trend because the City's pension programs are fully funded in accordance with the annual actuarial studies. Therefore, future costs of benefits are not deferred to future years. In the area of accumulated employee leave, some cities have allowed sick leave, or some portion, to be accrued for pay purposes along with vacation pay. Until 1989, the City's policy had not allowed sick leave to accrue for pay purposes, therefore, no future funding problems existed. A sick leave buyback plan was created in 1989 and changed in FY 1993 requiring employees to accumulate 1,040 hours of sick leave (6 months), to be eligible. Reimbursement is 50% of the employee's normal hourly rate for each hour bought back up to 144 hours accrued beyond the required 1,040 hours. As a part of the budget process, the City estimates the amount of sick leave that may be paid out and that amount is budgeted in the various departments. This helps to lower the unfunded liability. Accrued vacation is funded and presents no problem in future years. All classified city employees have a cap on the total vacation hours they may accrue. The average accrued vacation per employee is about 2.40 weeks which has remained constant over the past few years.

**Condition of Capital Plant:**

The trend indicators of this category show no substantive negative trends. In the short run, some of the trends appear to be irregular, but have remained relatively constant over the last ten years. There has been no steady long-term decline in either capital outlay or maintenance effort for all City funds. The City continues to annually review and update capital replacement schedules.

**Community Needs and Resources:**

When examining all trend indicators for this category, the overall demographic and economic outlook for Columbia is good. Average annual unemployment continues to be less than the national average, property values for residential and commercial properties are stable, and growth in the population is increasing gradually. The level of business activity has fluctuated slightly in terms of new businesses and retail sales for from FY 2008 – FY 2010. Because sales tax is a major revenue source for the general government, the City's business activity must be carefully monitored. The growth rate for FY 2009 was negative for the first time in the 10 year span provided in the document and only increased by about 2.0% for FY 2010. Management anticipates growth to be only about 1% during FY 2011. The city is currently taking steps to ensure expenditures do not exceed the funds available. The fluctuating growth rate over the past ten years listed has caused the City to continue to closely monitor this resource.

**Conclusion:**

It is hopeful that the financial information contained in this manual will provide a more efficient and better tool in preparing and analyzing the current financial and economic trends within the city organization.

Respectfully Submitted,



John Blattel  
Director of Finance

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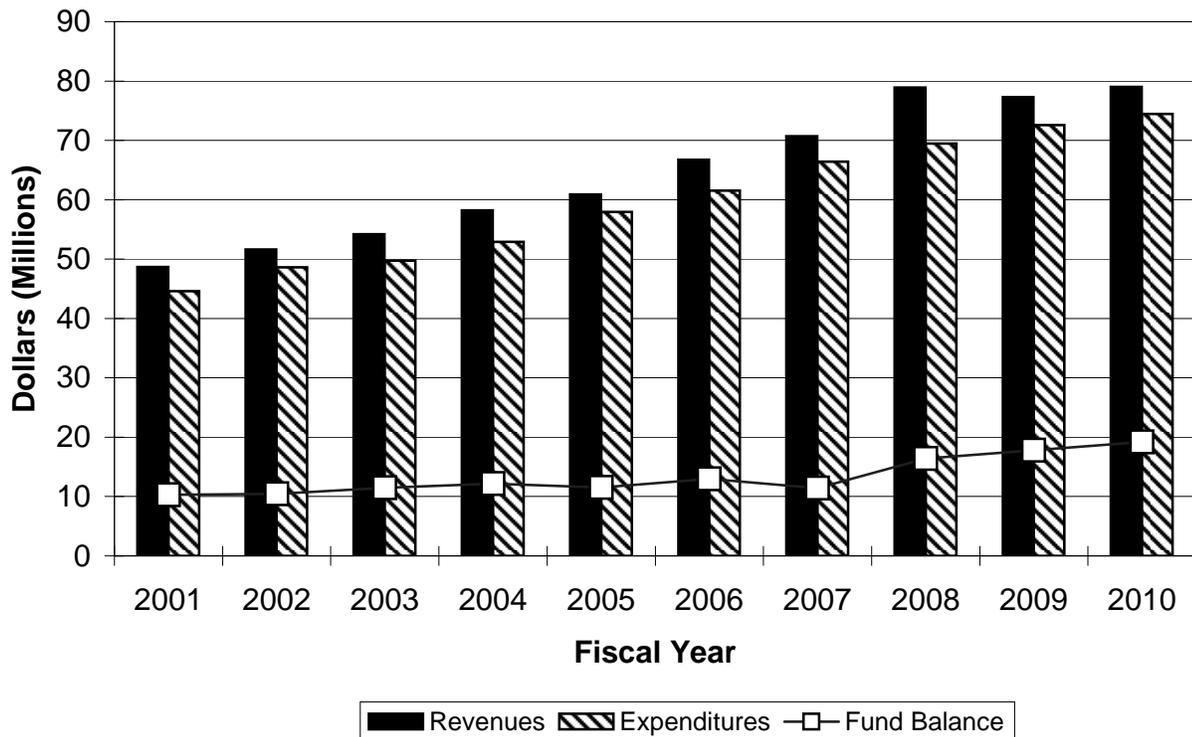
General Government  
Section  
FY 2001 - FY 2010



*City of Columbia*  
*Columbia, Missouri*

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### City of Columbia General Fund Revenues, Expenditures and Unreserved, Undesignated Fund Balance



#### Fiscal Year Collection History:

Fiscal Year	Revenues *	Expenditures**	Unreserved, Undesignated Fund Balance	% Increase of Fund Balance Over Previous Year	Average Increase
2001	\$48,665,665	\$44,601,765	\$10,274,719	20.31%	1 year 20.31%
2002	\$51,593,618	\$48,626,769	\$10,429,820	1.51%	2 year 10.91%
2003	\$54,210,002	\$49,723,710	\$11,489,854	10.16%	3 year 10.66%
2004	\$58,238,591	\$52,905,356	\$12,149,115	5.74%	4 year 9.43%
2005	\$60,917,104	\$57,935,849	\$11,522,093	(5.16%)	5 year 6.51%
2006	\$66,716,295	\$61,530,716	\$12,987,278	12.72%	6 year 7.55%
2007	\$70,693,991	\$66,433,679	\$11,408,301	(12.16%)	7 year 4.73%
2008	\$78,898,068	\$69,468,759	\$16,381,657	43.59%	8 year 9.59%
2009	\$77,275,976	\$72,554,174	\$17,816,471	8.76%	9 year 9.50%
<b>2010</b>	<b>\$79,023,392</b>	<b>\$74,450,327</b>	<b>\$19,165,195</b>	<b>7.57%</b>	<b>10 year 9.30%</b>

**Notes:**

\* Revenues, Transfers, Leases and Appropriation of Prior Year's Fund Balance.

\*\* Expenditures, Transfers and Leases.

FY 2007 decrease in the unreserved, undesignated fund balance is due primarily to a Federal Grant that is received on a reimbursement basis.

FY 2008 increase is a result of the settlement with cellular providers to pay gross receipt taxes combined with efforts by departments to reduce their expenditures in light of declining sales tax revenues.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibits B-1, B-3, B-4

Source: FY 2002 to present - Financial Management Information Supplement Exhibits B-1, B-3, B-4

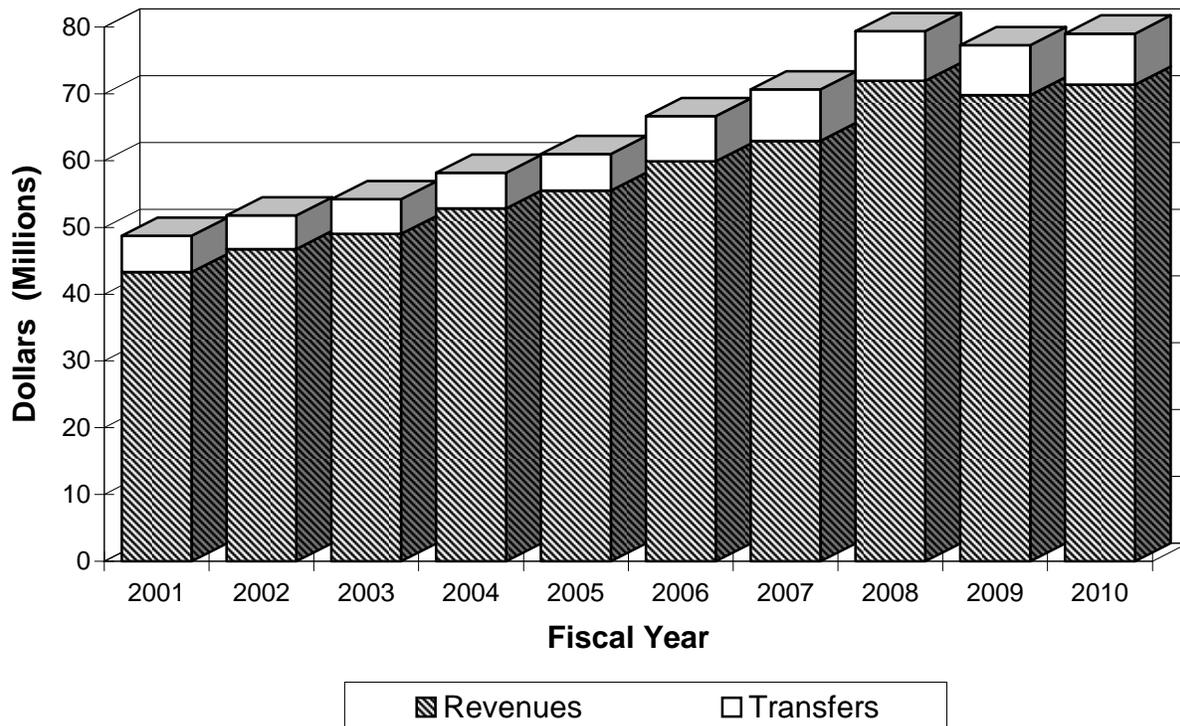
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General Fund Revenues  
Divider

FY 2001 - FY 2010

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## Total General Fund Revenues & Transfers



### Fiscal Year Collection History:

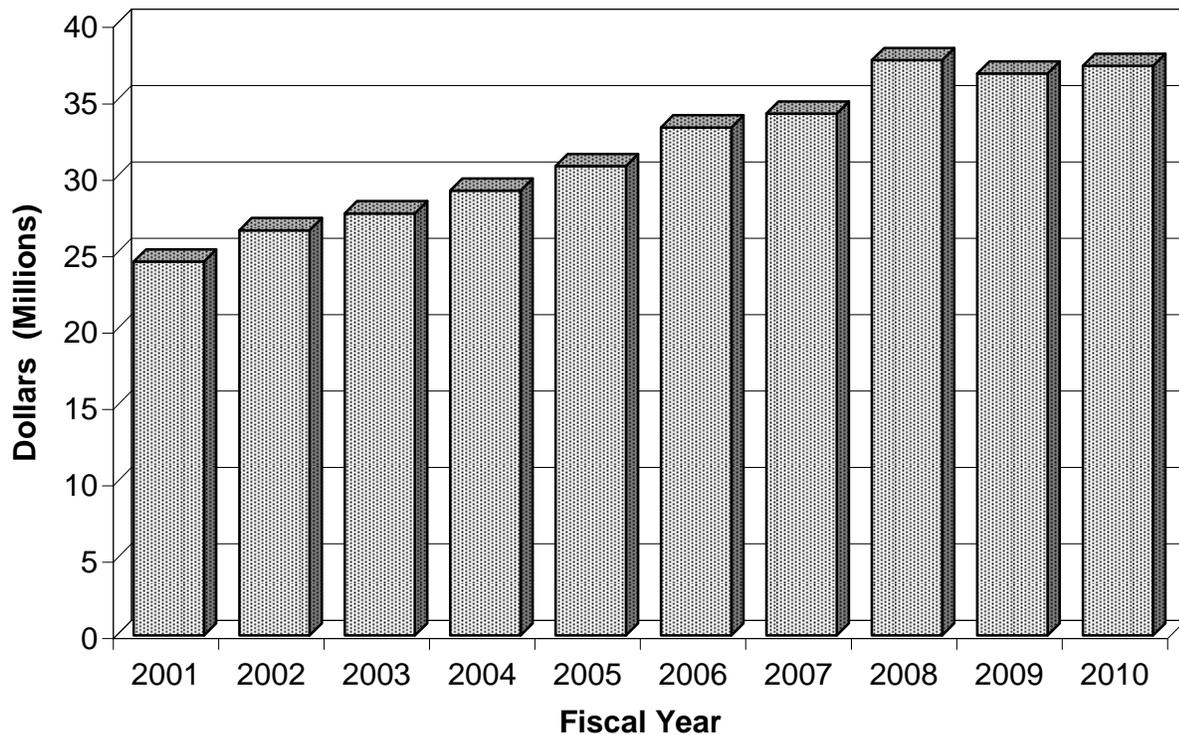
Fiscal Year	Revenues		Total Revenues	% Increase Over Previous Year	Average Increase
	Before Transfers	Transfers			
2001	\$43,314,975	\$5,446,372	\$48,761,347	11.01%	1 year 11.01%
2002	\$46,767,433	\$5,037,599	\$51,805,032	6.24%	2 year 8.63%
2003	\$49,013,533	\$5,197,570	\$54,211,103	4.64%	3 year 7.30%
2004	\$52,838,203	\$5,357,995	\$58,196,198	7.35%	4 year 7.31%
2005	\$55,528,426	\$5,482,308	\$61,010,734	4.84%	5 year 6.82%
2006	\$59,912,046	\$6,768,973	\$66,681,019	9.29%	6 year 7.23%
2007	\$62,973,132	\$7,679,050	\$70,652,182	5.96%	7 year 7.05%
2008	\$71,959,612	\$7,417,392	\$79,377,004	12.35%	8 year 7.71%
2009	\$69,815,478	\$7,460,498	\$77,275,976	(2.65%)	9 year 6.56%
<b>2010</b>	<b>\$71,386,147</b>	<b>\$7,637,245</b>	<b>\$79,023,392</b>	<b>2.26%</b>	<b>10 year 6.13%</b>

Transfers from other funds include: Public Improvement Fund, Convention and Visitors Bureau, Special Road District, Special Business District, Public Transportation, Transportation Sales Tax Fund, Capital Projects Fund, Utility Accounts and Billing, Parks Sales Tax and Contribution Fund.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present - Financial Management Information Supplement: Exhibit B-3

## Summary of Taxes



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$24,473,713	14.42%	1 year 14.42%
2002	\$26,531,747	8.41%	2 year 11.41%
2003	\$27,630,523	4.14%	3 year 8.99%
2004	\$29,128,420	5.42%	4 year 8.10%
2005	\$30,731,950	5.51%	5 year 7.58%
2006	\$33,260,419	8.23%	6 year 7.69%
2007	\$34,159,804	2.70%	7 year 6.98%
2008	\$37,656,733	10.24%	8 year 7.38%
2009	\$36,781,327	(2.32%)	9 year 6.30%
<b>2010</b>	<b>\$37,293,935</b>	<b>1.39%</b>	<b>10 year 5.81%</b>

#### Notes:

Summary of Taxes includes General Property Taxes, Sales Taxes, and Other Local Taxes.

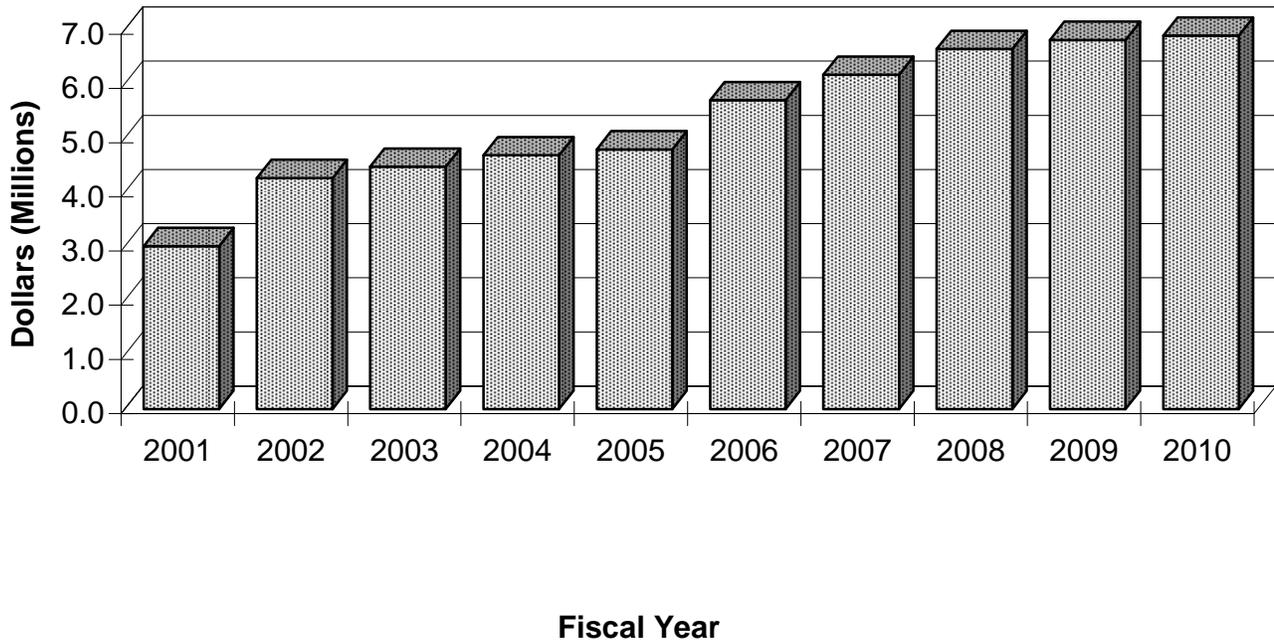
FY 2008 increase is due to the settlement which requires cellular providers to pay gross receipt taxes.

FY 2009 decrease is mainly due to the (4.2%) decrease in sales tax revenues

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present - Financial Management Information Supplement: Exhibit B-3

## Summary - General Property Tax Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$3,007,517	43.00%	1 year 43.00%
2002	\$4,263,326	41.76%	2 year 42.38%
2003	\$4,473,073	4.92%	3 year 29.89%
2004	\$4,683,536	4.71%	4 year 23.60%
2005	\$4,790,935	2.29%	5 year 19.33%
2006	\$5,699,585	18.97%	6 year 19.27%
2007	\$6,168,905	8.23%	7 year 17.70%
2008	\$6,644,677	7.71%	8 year 16.45%
2009	\$6,812,948	2.53%	9 year 14.90%
<b>2010</b>	<b>\$6,893,193</b>	<b>1.18%</b>	<b>10 year 13.53%</b>

**Notes:**

Summary of General Property Tax Revenues includes Real Property Taxes, Individual Property Taxes, Railroad and Utility Property Taxes, Financial Institutions Property Taxes, and Penalties and Interest.

In FY 2001 the general funds portion increased by 8 cents and the debt portion decreased by 8 cents (due to payment of G.O. Bonds) this increased the amount to the general fund.

In FY 2002 the general funds portion increased by 10 cents and the debt portion decreased by 10 cents.

FY 2006 includes city-wide re-assessments for real property and an increase in the amount declared for personal property

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present - Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** General Property Tax - Real Property

**Legal Authorization:**  
City Ordinance Chapter 26 Section 2  
RSMo 137.100  
Current Rate - Ordinance 012714

**Responsible Department:** Finance

**Responsible Division:** Accounting

### Description:

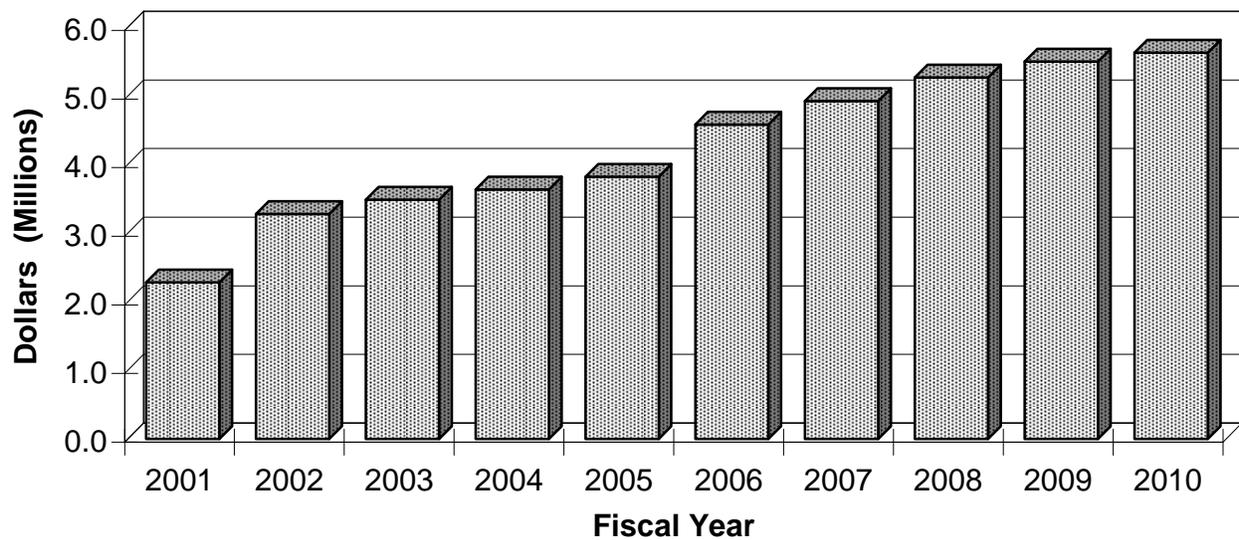
A tax is levied on real properties within Columbia for the support and improvement of the City. Listed below are the millage rates for fiscal years 1976-2010, with the current rate being \$0.41 cents.

### General Fund:

1976-77	\$0.80
1978-82	\$0.64
1983-85	\$0.31
1986-97	\$0.22
1998-99	\$0.20
2000	\$0.23
2001	\$0.31
2002-10	\$0.41

The assessed value, of course, is a highly accurate estimator of property tax.

## General Property Tax Revenues - Real Property



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$2,280,387	39.29%	1 year
2002	\$3,278,755	43.78%	2 year
2003	\$3,487,343	6.36%	3 year
2004	\$3,636,886	4.29%	4 year
2005	\$3,820,032	5.04%	5 year
2006	\$4,581,090	19.92%	6 year
2007	\$4,925,841	7.53%	7 year
2008	\$5,266,744	6.92%	8 year
2009	\$5,500,409	4.44%	9 year
<b>2010</b>	<b>\$5,629,699</b>	<b>2.35%</b>	<b>10 year</b>

#### Notes:

FY 2006 increase is due to an increase in assessments.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

**Revenue Detail**

**Revenue Item:** General Property Tax - Individual Personal

**Legal Authorization:**  
City Code of Ordinances Chapter 26 Section 2  
RSMo 137.100  
Current Rate - Ordinance 012714

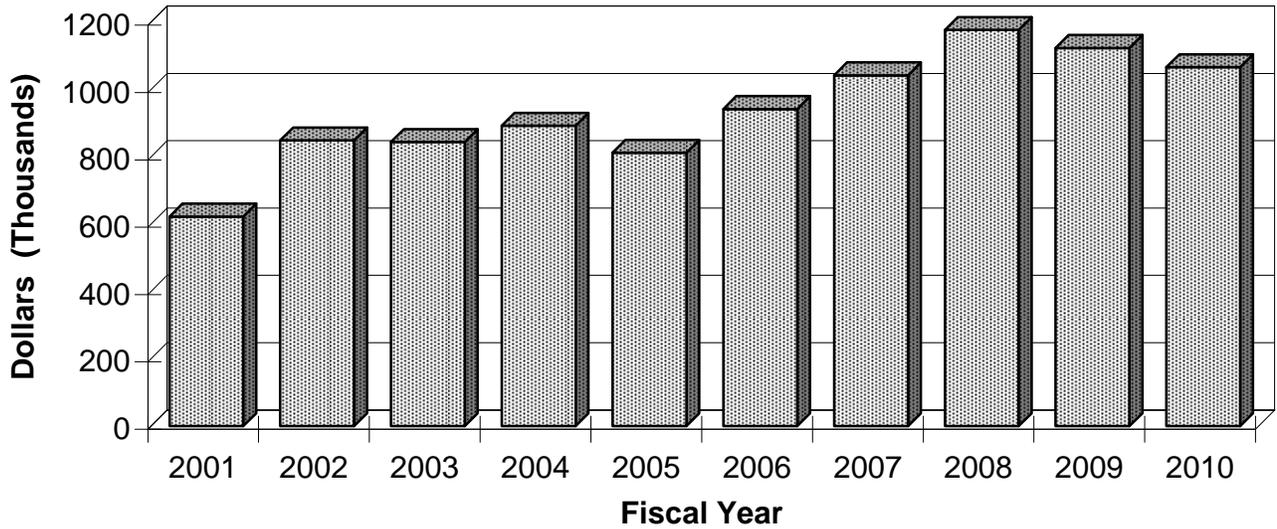
**Responsible Department:** Finance  
**Responsible Division:** Accounting

**Description:**

A tax is levied on individual personal property within Columbia for the support and improvement of the City. The millage rates applicable to the General Fund are given in the real property tax description of this manual.

Similar to the real property tax, assessed value is used as an estimator.

## General Property Tax Revenues - Individual Personal



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$622,117	56.49%	1 year 56.49%
2002	\$848,396	36.37%	2 year 46.43%
2003	\$844,197	(0.49%)	3 year 30.79%
2004	\$892,046	5.67%	4 year 24.51%
2005	\$811,516	(9.03%)	5 year 17.80%
2006	\$941,815	16.06%	6 year 17.51%
2007	\$1,041,782	10.61%	7 year 16.53%
2008	\$1,176,677	12.95%	8 year 16.08%
2009	\$1,123,039	(4.56%)	9 year 13.79%
<b>2010</b>	<b>\$1,065,653</b>	<b>(5.11%)</b>	<b>10 year 11.90%</b>

**Notes:**

Personal property tax declarations are filled out each year and revenue is a representation of those declarations.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** General Property Tax - Railroad and Utility

**Legal Authorization:**  
Missouri Constitution, 1945  
RSMo 151.100-151.340  
RSMo 153.010-153.060

**Responsible Department:**

Finance

**Responsible Division:**

Accounting

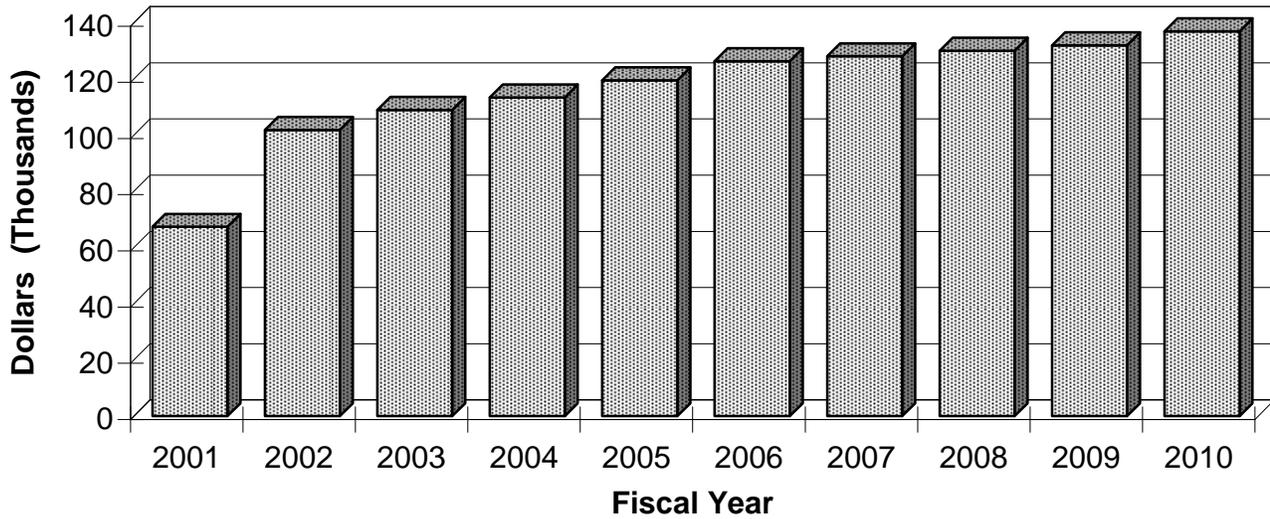
### Description:

All property of railroad and utility must be assessed by either the State or the County. All such property is subject to the total City property tax rate.

### Total City Tax Rate

Year	General Fund	Library Funds	G.O. Bond	Total City Tax Rate
2001	\$0.31	\$0.65	\$0.10	\$1.06
2002	\$0.41	\$0.64	\$0.00	\$1.05
2003	\$0.41	\$0.64	\$0.00	\$1.05
2004	\$0.41	\$0.63	\$0.00	\$1.04
2005	\$0.41	\$0.57	\$0.00	\$0.98
2006	\$0.41	\$0.53	\$0.00	\$0.94
2007	\$0.41	\$0.53	\$0.00	\$0.94
2008	\$0.41	\$0.53	\$0.00	\$0.94
2009	\$0.41	\$0.53	\$0.00	\$0.94
<b>2010</b>	<b>\$0.41</b>	<b>\$0.53</b>	<b>\$0.00</b>	<b>\$0.94</b>

## General Property Tax Revenues - Railroad & Utility



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$67,392	36.76%	1 year
2002	\$101,837	51.11%	2 year
2003	\$109,056	7.09%	3 year
2004	\$113,476	4.05%	4 year
2005	\$119,560	5.36%	5 year
2006	\$126,324	5.66%	6 year
2007	\$128,111	1.41%	7 year
2008	\$130,055	1.52%	8 year
2009	\$131,992	1.49%	9 year
<b>2010</b>	<b>\$137,004</b>	<b>3.80%</b>	<b>10 year</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3, Table 6

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3, Table 6

## REVENUE DETAIL

**Revenue Item:** General Property Tax - Financial Institutions

**Legal Authorization:**  
Missouri Constitution, 1945  
RSMo 148.010-148.540

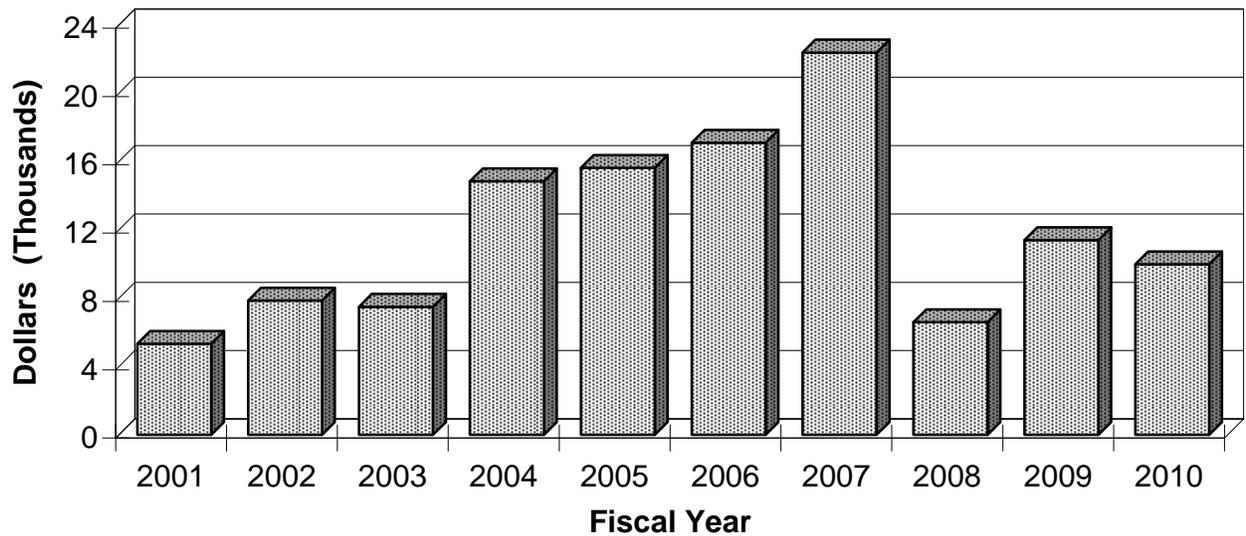
**Responsible Department:** Finance

**Responsible Division:** Accounting

### **Description:**

The State requires financial institutions to pay a tax annually for the privilege of exercising a corporate franchise within the State. The rates vary by type of institution, but the most significant difference lies between banks and savings and loan institutions.

## General Property Tax Revenues - Financial Institutions



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$5,333	119.83%	1 year
2002	\$7,867	47.52%	2 year
2003	\$7,501	(4.65%)	3 year
2004	\$14,850	97.97%	4 year
2005	\$15,631	5.26%	5 year
2006	\$17,098	9.39%	6 year
2007	\$22,383	30.91%	7 year
2008	\$6,594	(70.54%)	8 year
2009	\$11,398	72.85%	9 year
<b>2010</b>	<b>\$9,983</b>	<b>(12.41%)</b>	<b>10 year</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** General Property Tax - Penalties and Interest

**Legal Authorization:**

City Code of Ordinances  
Chap.26 Sections 26-27  
RSMo 137.100

**Responsible Department:**

Finance

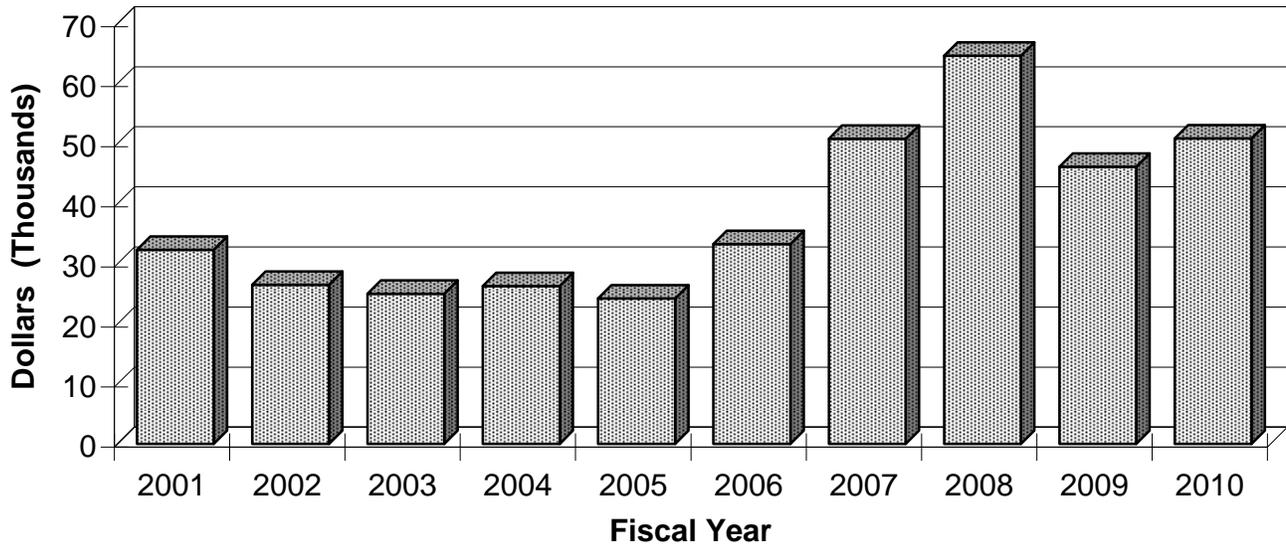
**Responsible Division:**

Accounting

**Description:**

Property tax payments are due in full on December 31. Delinquent taxpayers are penalized by 4% if payment is received in January, and the penalty is increased 2% for each succeeding month until reaching a maximum of 20% (the October subsequent to the due date). Further, the property can be sold if payment is not made within 18 months.

## General Property Tax Revenue - Penalties & Interest



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$32,288	93.39%	1 year
2002	\$26,471	(18.02%)	2 year
2003	\$24,976	(5.65%)	3 year
2004	\$26,278	5.21%	4 year
2005	\$24,196	(7.92%)	5 year
2006	\$33,258	37.45%	6 year
2007	\$50,788	52.71%	7 year
2008	\$64,607	27.21%	8 year
2009	\$46,110	(28.63%)	9 year
<b>2010</b>	<b>\$50,854</b>	<b>10.29%</b>	<b>10 year</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Sales Tax

**Legal Authorization:**

Adopted by local election  
December 15, 1970,  
Ordinance 5276 (1970); pursuant  
to RSMo 144.010-144.510  
Ordinance 9478 RSMo 94.600 et. seq.

**Responsible Department:**

Finance

**Responsible Division:**

Treasury Management

**Description:**

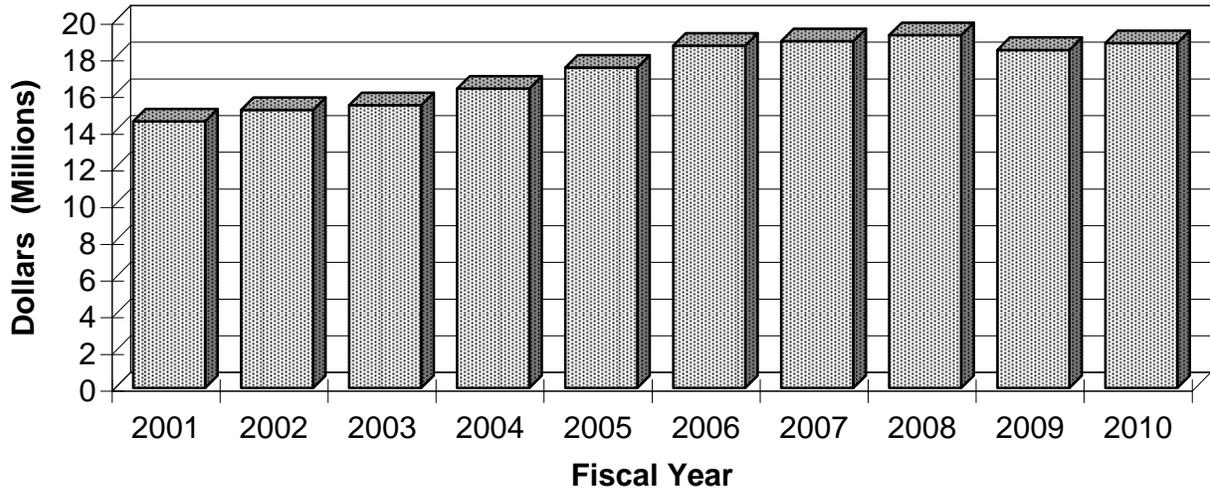
A general sales tax is levied on all persons selling tangible personal property or rendering taxable services on a retail basis within the City limits. The City's entire portion of the tax amounts to a total of 2% gross retail receipts, of which 1% is for City General Revenues, 1/2% is a Transportation Sales Tax, 1/4% is Parks Sales Tax and 1/4% is for Capital Projects Tax.

Of the 1% general revenue sales tax intake, a portion goes to the General Fund, and the rest goes to the Capital Improvement Program (CIP). Listed below are the General Fund and CIP Portions of the 1% General Revenue Sales Tax.

<b>Fiscal Year</b>	<b>General Fd. Portion</b>	<b>CIP Portion</b>
FY 1989	92.50%	7.50%
FY 1990 - FY 1991	86.79%	13.21%
FY 1992 - FY 2000	91.80%	8.20%
FY 2001-FY 2010	95.90%	4.10%

The 1/2% Transportation Sales Tax supports the airport and bus subsidies, debt service on Street and Bridge Bonds and other transportation activities of the General Fund.

## Sales Tax Revenues - General Fund Portion



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase	
		Over Previous Year	Average Increase
2001	\$14,538,811	3.92%	1 year 3.92%
2002	\$15,157,880	4.26%	2 year 4.09%
2003	\$15,422,815	1.75%	3 year 3.31%
2004	\$16,318,575	5.81%	4 year 3.93%
2005	\$17,462,255	7.01%	5 year 4.55%
2006	\$18,666,198	6.89%	6 year 4.94%
2007	\$18,905,219	1.28%	7 year 4.42%
2008	\$19,234,271	1.74%	8 year 4.08%
2009	\$18,427,197	(4.20%)	9 year 3.16%
<b>2010</b>	<b>\$18,794,534</b>	<b>1.99%</b>	<b>10 year 3.05%</b>

#### Notes:

Sales tax growth has remained somewhat stable when comparing most recent years. However in FY 2009 the city experienced negative growth which has continued to cause the city to be extremely cautious about estimating this revenue source given the past ten year history of substantial fluctuations and the current economic instability. Steps were taken during the FY 2010 budget process to prepare for the FY 2011 and FY 2012 potential shortfall in revenues.

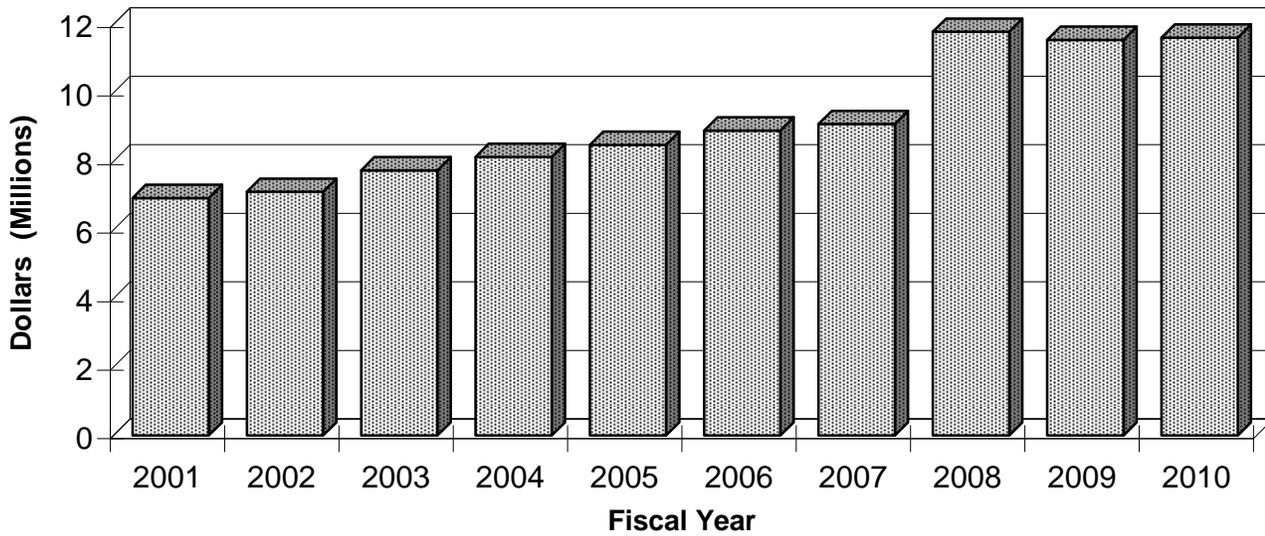
FY 2000 - FY 2009 numbers restated for proper interpretation of GASB 33.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

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## Summary - Other Local Tax Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$6,927,385	17.82%	1 year 17.82%
2002	\$7,110,541	2.64%	2 year 10.23%
2003	\$7,734,635	8.78%	3 year 9.75%
2004	\$8,126,309	5.06%	4 year 8.58%
2005	\$8,478,760	4.34%	5 year 7.73%
2006	\$8,894,636	4.90%	6 year 7.26%
2007	\$9,085,680	2.15%	7 year 6.53%
2008	\$11,777,785	29.63%	8 year 9.42%
2009	\$11,541,182	(2.01%)	9 year 8.15%
<b>2010</b>	<b>\$11,606,208</b>	<b>0.56%</b>	<b>10 year 7.39%</b>

**Notes:**

Other Local Taxes = Gasoline, Cigarette, Motor Vehicle, and Gross Receipts Taxes.

FY 2008 increase is due to the settlement which requires cellular providers to pay gross receipt taxes.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Other Local Taxes - Gasoline Tax

**Legal Authorization:**  
Missouri Constitution, 1945  
RSMo 142.025 (Repealed)  
RSMo 142.009 & 142.803

**Responsible Department:** Finance

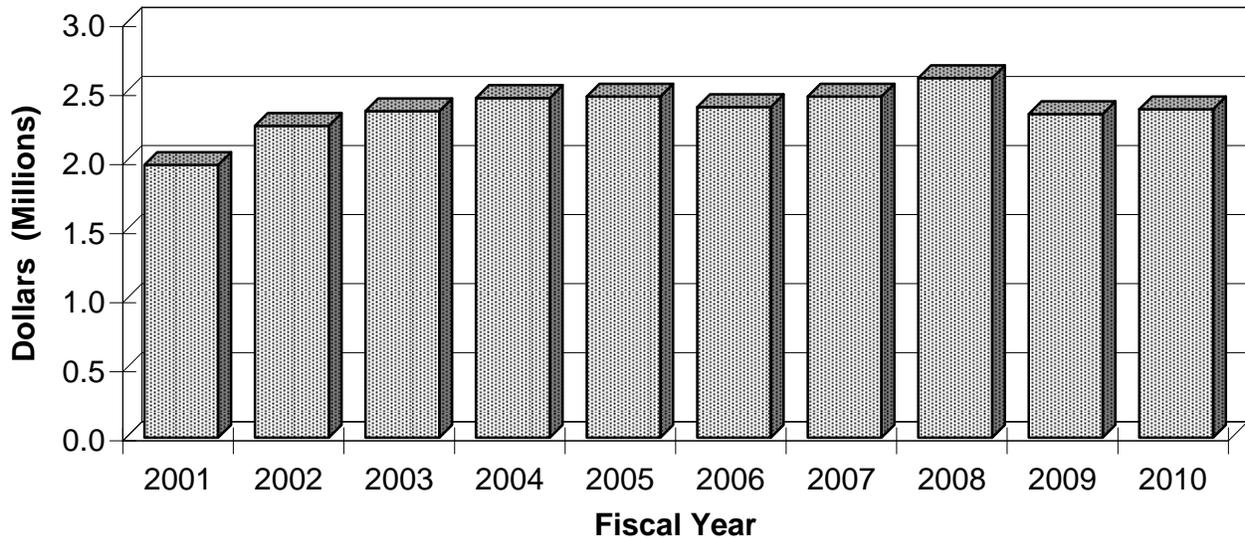
**Responsible Division:** Accounting

### **Description:**

A collection is made to provide funds for the construction and maintenance of highways within the state. The City's portion is funneled through the state. By state-wide voter approval, the state gasoline tax increased from seven cents to eleven cents, or four cents per gallon. This increase became effective June 1, 1987.

Gasoline tax rates increased in various years based on another State law passed by the voters of the State of Missouri. The new State rate became effective April 1, 1992, and resulted in a two cents per gallon increase in 1992, 1994, and 1996. The gasoline rate increased from eleven cents per gallon in 1992 (before the first increase) to seventeen cents per gallon in 1996.

## Other Local Tax Revenues - Gasoline Tax



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,973,776	(3.96%)	1 year (3.96%)
2002	\$2,257,462	14.37%	2 year 5.21%
2003	\$2,364,583	4.75%	3 year 5.05%
2004	\$2,459,718	4.02%	4 year 4.80%
2005	\$2,469,274	0.39%	5 year 3.91%
2006	\$2,394,389	(3.03%)	6 year 2.76%
2007	\$2,470,496	3.18%	7 year 2.82%
2008	\$2,604,643	5.43%	8 year 3.14%
2009	\$2,343,747	(10.02%)	9 year 1.68%
<b>2010</b>	<b>\$2,377,582</b>	<b>1.44%</b>	<b>10 year 1.66%</b>

**Notes:**

The gasoline tax fluctuates with the gallons of gas sold which is sensitive with the price of gas as it decreases and increases.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Other Local Taxes - Cigarette Tax

**Legal Authorization:**

City Code of Ordinances Chap. 26  
Article III pursuant to RSMo 94.110  
Current Rate - Ordinance 6135  
State 149.192 RSMo

**Responsible Department:**

Finance

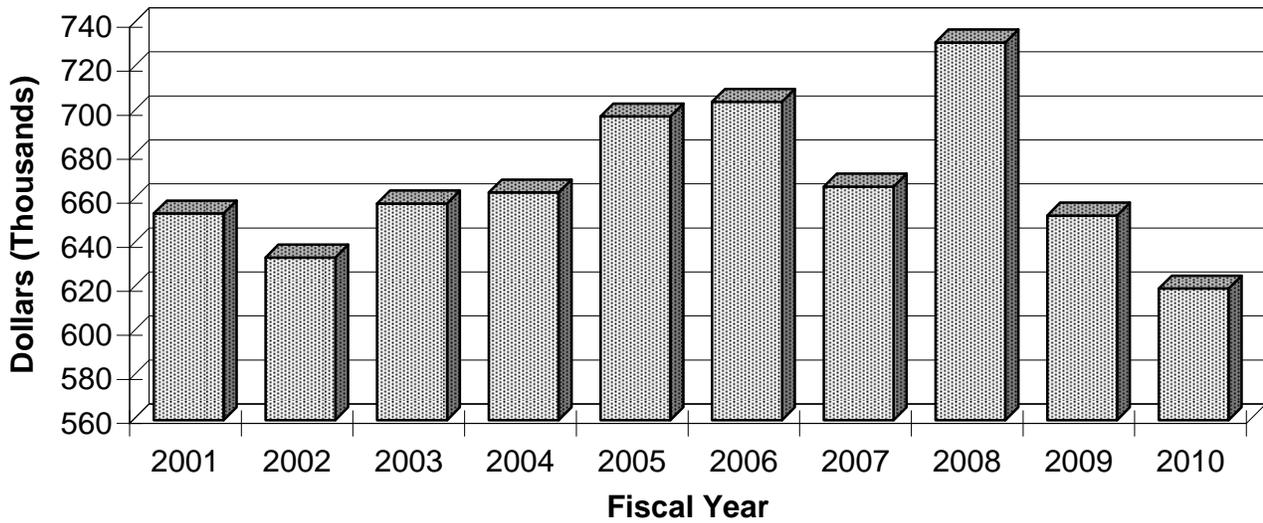
**Responsible Division:**

Business License

**Description:**

Every person selling, offering or displaying cigarettes for sale within the City must pay an occupation tax. The tax is currently ten cents per package.

## Other Local Tax Revenues - Cigarette Tax



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$653,913	0.67%	1 year 0.67%
2002	\$633,852	(3.07%)	2 year (1.20%)
2003	\$658,429	3.88%	3 year 0.49%
2004	\$663,467	0.77%	4 year 0.56%
2005	\$697,996	5.20%	5 year 1.49%
2006	\$704,648	0.95%	6 year 1.40%
2007	\$666,131	(5.47%)	7 year 0.42%
2008	\$731,629	9.83%	8 year 1.60%
2009	\$652,968	(10.75%)	9 year 0.22%
<b>2010</b>	<b>\$619,780</b>	<b>(5.08%)</b>	<b>10 year (0.31%)</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Other Local Taxes - Motor Vehicle Tax

**Legal Authorization:**  
Missouri Constitution Article IV  
Section 30(a)

**Responsible Department:** Finance

**Responsible Division:** Accounting

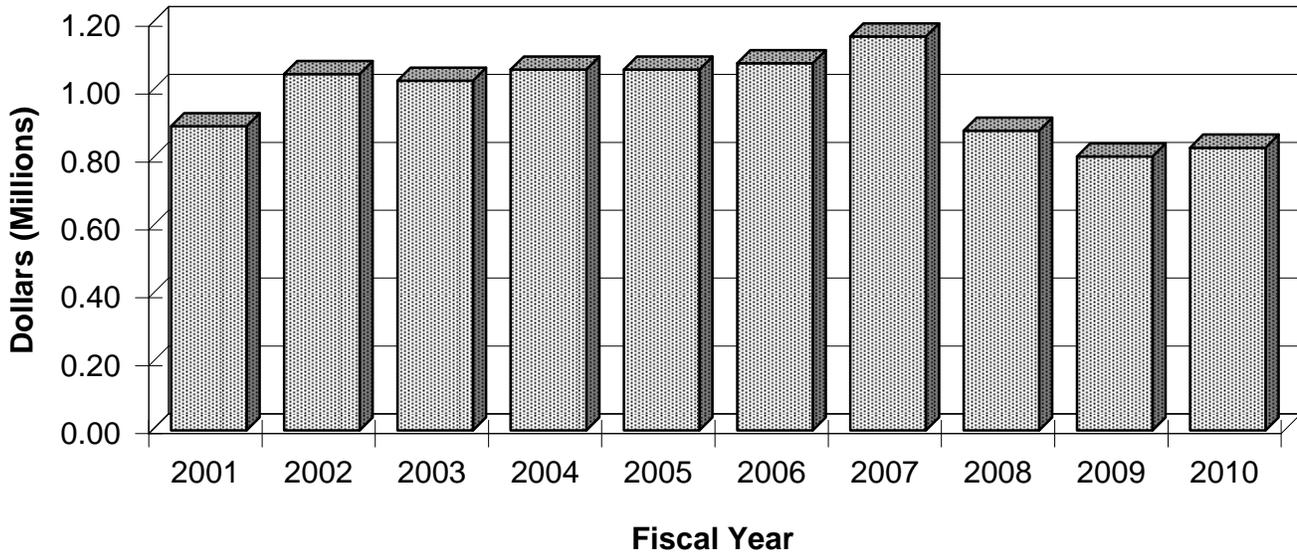
### **Description:**

Since FY 1980, a tax has been levied on the sale of all motor vehicles. Like the sales tax, the vehicle tax is collected by the State and returned locally.

The function of the vehicle tax is based on observations made since the initiation of the tax. It is assumed that the cost of motor vehicles, as reflected by the private transportation Consumer Price Index, most greatly influences such sales.

The Motor Vehicle Sales Tax is assessed on the cost of the vehicle. The City's portion of this tax is 1.5% or 1 1/2 cents per \$1.00. The City also receives a Motor Vehicle Fee which is a distribution of the license plate fee. This will vary depending on the license plate fee, but the City's share is approximately \$12.50.

## Other Local Tax Revenues - Motor Vehicle Tax



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$895,406	13.91%	1 year 13.91%
2002	\$1,049,616	17.22%	2 year 15.57%
2003	\$1,029,653	(1.90%)	3 year 9.74%
2004	\$1,062,561	3.20%	4 year 8.11%
2005	\$1,062,898	0.03%	5 year 6.49%
2006	\$1,081,541	1.75%	6 year 5.70%
2007	\$1,159,953	7.25%	7 year 5.92%
2008	\$882,906	(23.88%)	8 year 2.20%
2009	\$806,643	(8.64%)	9 year 0.99%
<b>2010</b>	<b>\$832,403</b>	<b>3.19%</b>	<b>10 year 1.21%</b>

FY 2008 decrease is due to a correction of a prior distribution by the state.

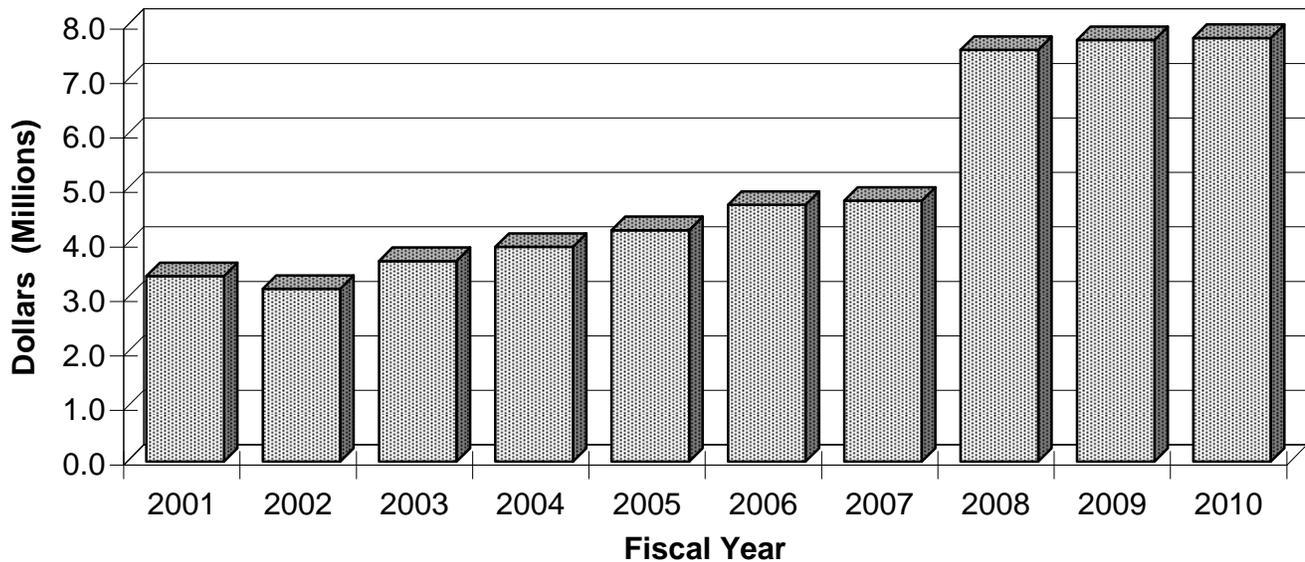
FY 2009 decrease is due to a reduction in the number of vehicles being purchased.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

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## Summary - Other Local Taxes Revenues - Gross Receipts Taxes



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$3,404,290	42.52%	1 year
2002	\$3,169,611	(6.89%)	2 year
2003	\$3,681,970	16.16%	3 year
2004	\$3,940,563	7.02%	4 year
2005	\$4,248,592	7.82%	5 year
2006	\$4,714,058	10.96%	6 year
2007	\$4,789,100	1.59%	7 year
2008	\$7,558,607	57.83%	8 year
2009	\$7,737,824	2.37%	9 year
<b>2010</b>	<b>\$7,776,443</b>	<b>0.50%</b>	<b>10 year</b>

**Notes:**

Gross Receipts Taxes are collected from Telephone, Natural Gas, Electric, and Cable Television (CATV).

Increase in FY 2008 was due to a settlement agreement with mobile phone carriers that will require them to pay a business license tax on their wireless communications in the form of gross receipts tax.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Gross Receipts Tax - Telephone

**Legal Authorization:**  
City Code of Ordinances Chap 26  
Article V, Division 3

**Responsible Department:** Finance

**Responsible Division:** Accounting

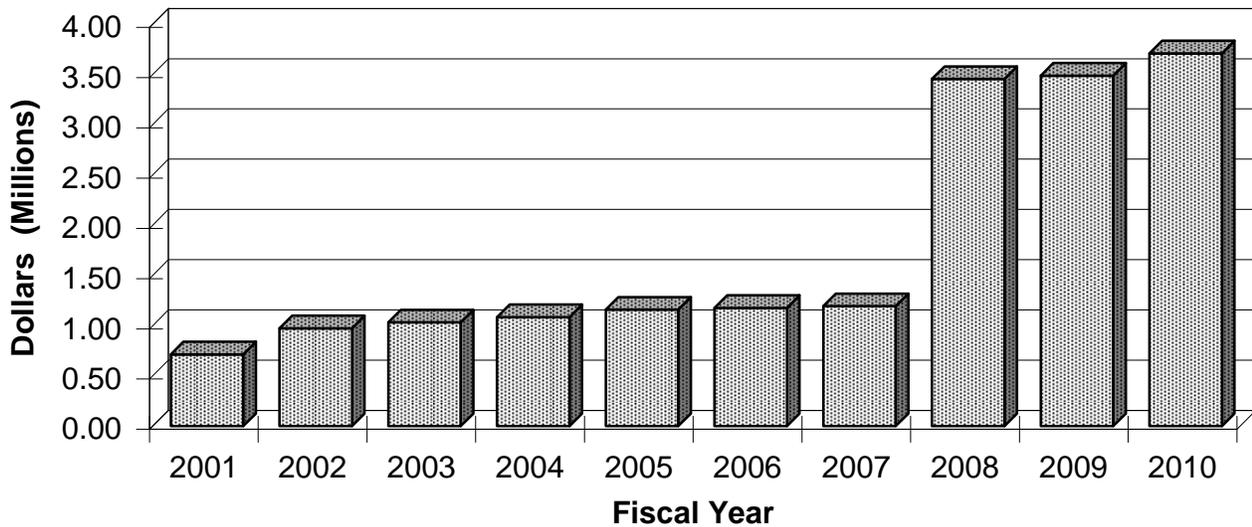
### **Description:**

Persons engaged in the business of supplying telephone service in the City must pay a license tax of 7% of gross receipts from local exchange services. The tax is in lieu of any other occupational tax for telephone service.

In FY 2008 a settlement was awarded to local municipalities which now requires cellular providers to pay a gross receipts tax. The agreement does not permit cellular providers to challenge the legislation for two years.

It appears that the amount of telephone service and, therefore, the tax collected thereof is best predicted by population growth and the year-to-year relative cost of the service.

## Gross Receipts Tax Revenues - Telephone



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$714,360	20.91%	1 year
2002	\$974,018	36.35%	2 year
2003	\$1,033,171	6.07%	3 year
2004	\$1,084,378	4.96%	4 year
2005	\$1,158,894	6.87%	5 year
2006	\$1,176,224	1.50%	6 year
2007	\$1,193,660	1.48%	7 year
2008	\$3,455,201	189.46%	8 year
2009	\$3,488,366	0.96%	9 year
<b>2010</b>	<b>\$3,710,320</b>	<b>6.36%</b>	<b>10 year</b>

**Notes:**

In FY 2003, changes in the local service provider, fee structure and uncertainty in charges for mobile phone providers caused wide fluctuations.

FY 2008 - Increase based on a settlement agreement that was reached with major mobile phone carriers which will require them to pay a "business license tax" on wireless communications as they do for land line services.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Gross Receipts Tax - Natural Gas

**Legal Authorization:**  
City Code of Ordinances Chap. 26  
Article V, Division 2  
Current Rate - Ordinance 6455

**Responsible Department:** Finance

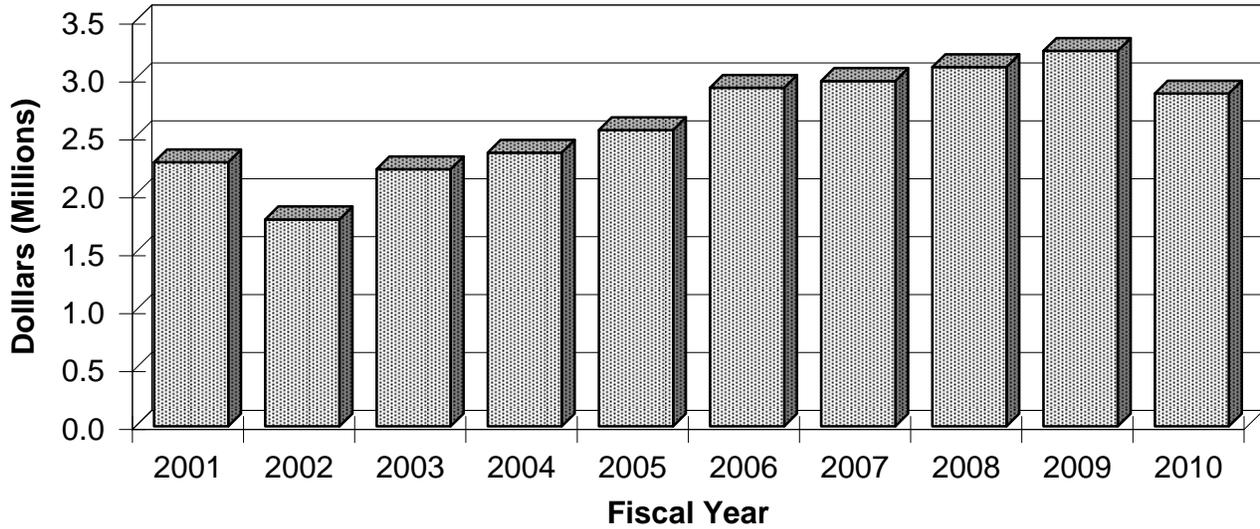
**Responsible Division:** Accounting

### **Description:**

Persons engaged in the business of supplying natural gas service in the City must pay a license tax of 7% of gross receipts from such a business. The tax is in lieu of any other occupational tax for natural gas service.

It appears that the amount of tax collected is correlated highly to the weather, population growth and the year-to-year relative cost of the service.

## Gross Receipts Tax Revenues - Natural Gas



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$2,279,876	60.35%	1 year
2002	\$1,786,769	(21.63%)	2 year
2003	\$2,220,164	24.26%	3 year
2004	\$2,363,134	6.44%	4 year
2005	\$2,557,595	8.23%	5 year
2006	\$2,922,699	14.28%	6 year
2007	\$2,982,279	2.04%	7 year
2008	\$3,101,588	4.00%	8 year
2009	\$3,240,771	4.49%	9 year
<b>2010</b>	<b>\$2,872,683</b>	<b>(11.36%)</b>	<b>10 year</b>

**Notes:**

Fluctuations in the revenue collected is affected by changes in the rates and varying weather conditions.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Gross Receipts Tax - Electric

**Legal Authorization:**  
City Code of Ordinances Chap. 26  
Article V, Division 4

**Responsible Department:** Finance

**Responsible Division:** Accounting

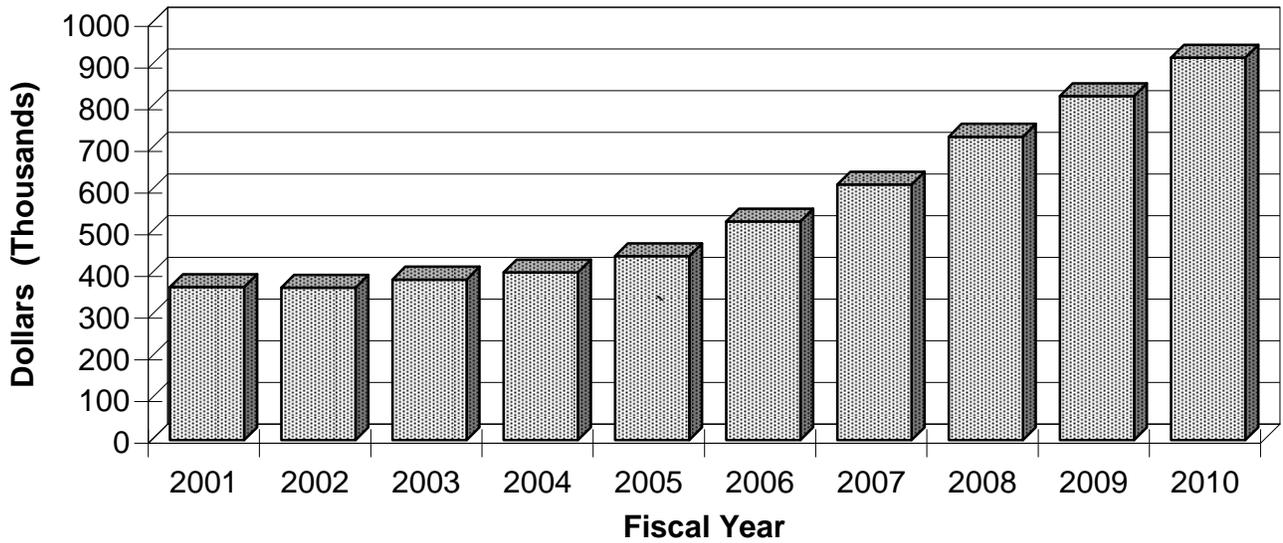
### **Description:**

Persons engaged in the business of supplying electric service in the City must pay a license tax of 7% of gross receipts from such a business.

It appears that the amount of tax collected is correlated highly to the weather, population growth and the year-to-year relative cost of the service.

The effective date of this tax was October 1, 1986.

## Gross Receipts Tax Revenues - Electric



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase		
		Over Previous Year	Average Increase	
2001	\$367,321	10.07%	1 year	10.07%
2002	\$365,664	(0.45%)	2 year	4.81%
2003	\$385,035	5.30%	3 year	4.97%
2004	\$402,247	4.47%	4 year	4.85%
2005	\$441,288	9.71%	5 year	5.82%
2006	\$524,320	18.82%	6 year	7.98%
2007	\$613,161	16.94%	7 year	9.26%
2008	\$727,768	18.69%	8 year	10.44%
2009	\$825,255	13.40%	9 year	10.77%
<b>2010</b>	<b>\$917,470</b>	<b>11.17%</b>	<b>10 year</b>	<b>10.81%</b>

Fluctuations in the revenue collected is affected by changes in the rates and varying weather conditions.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## Revenue Detail

**Revenue Item:** Video Service Provider Fee

**Legal Authorization:**  
City Code of Ordinances Chap. 10  
Section 10-2

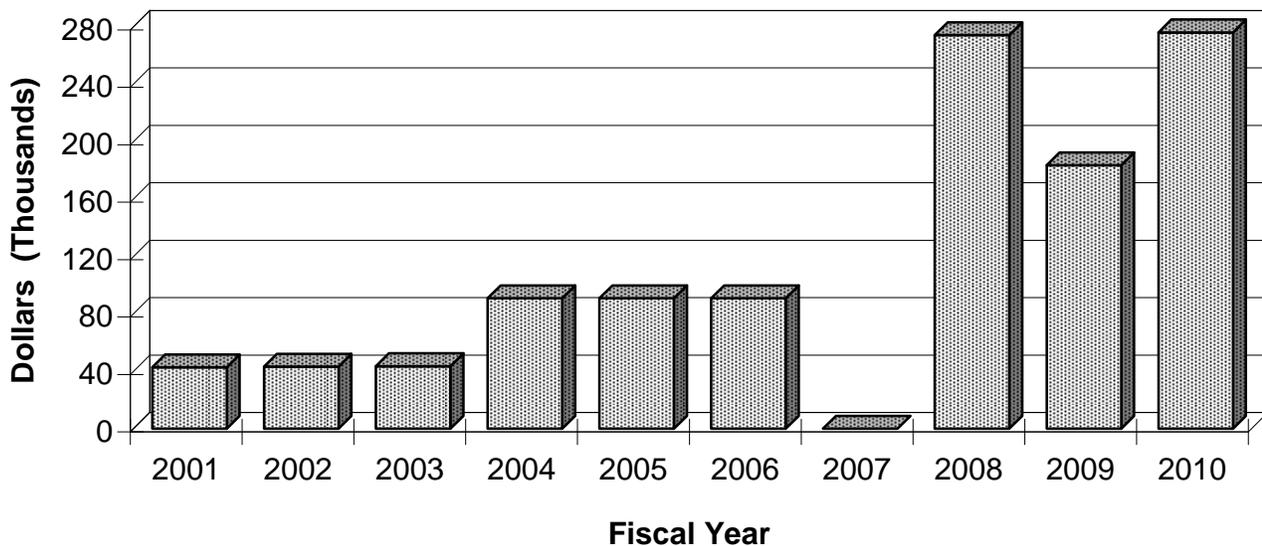
**Responsible Department:** Finance

**Responsible Division:** Administration

**Description:**

The City imposes a video service provider fee of 5% of the gross revenue that video service providers receive for providing video service in the City. This fee is authorized by state statute (Section 67.2689 RSMo) and replaced the cable television franchise fee imposed prior to September 2007. Sixty percent of the video service fee goes to the general fund and forty percent goes to the Public Communications Fund.

## Gross Receipts Tax Revenues - Video Service Provider Fee



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$42,733	1.00%	1 year 1.00%
2002	\$43,160	1.00%	2 year 1.00%
2003	\$43,600	1.02%	3 year 1.01%
2004	\$90,804	108.27%	4 year 27.82%
2005	\$90,815	0.01%	5 year 22.26%
2006	\$90,815	0.00%	6 year 18.55%
2007	\$0	(100.00%)	7 year 1.61%
2008	\$274,050	#DIV/0!	8 year #DIV/0!
2009	\$183,432	100.00%	9 year #DIV/0!
<b>2010</b>	<b>\$275,970</b>	<b>50.45%</b>	<b>10 year #DIV/0!</b>

**Note:**

In FY 2004 staff reviewed the allocation of the cable franchise fee between the General Fund and the Public Communication Fund and determined that the revenues allocated to the General Fund had not grown at the same pace as the cable tv franchise revenues. The increase in revenues allocated to the General Fund in FY 04 reflects the adjustment made to the allocation to accurately reflect the overall growth in the franchise revenue.

In FY 2007 all cable television franchise fees were budgeted in the Public Communications Fund.

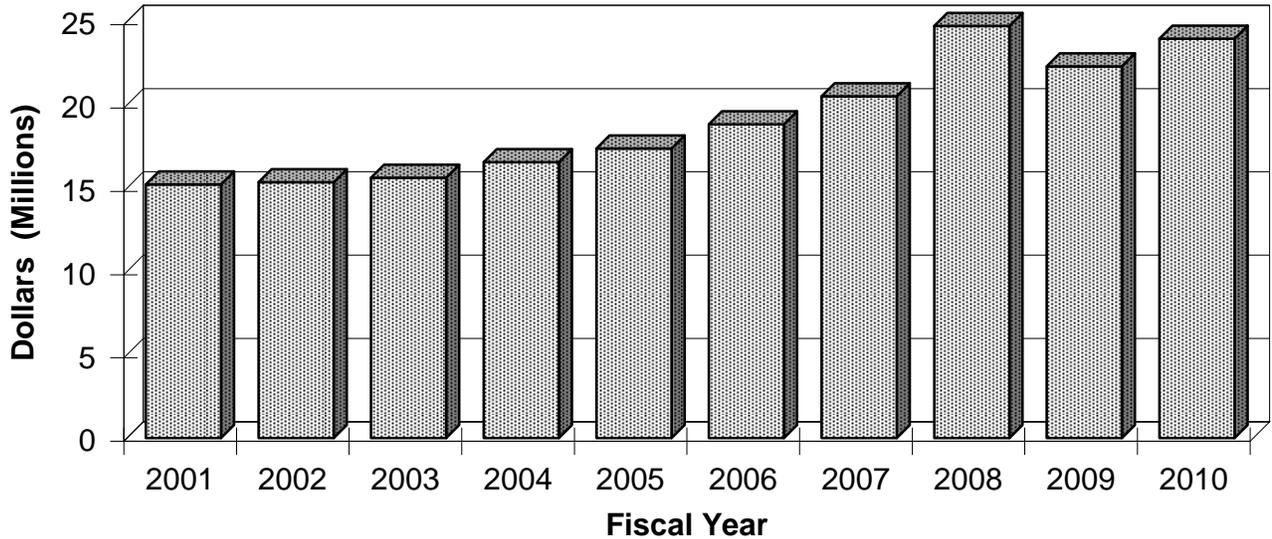
In FY 2008 a new agreement was established that requires a percent of the total cable franchise fee collected to be utilized in the general fund for a variety of cable activates that are competitively bid out.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

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## Summary - Non-Tax Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$15,217,884	11.56%	1 year
2002	\$15,362,357	0.95%	2 year
2003	\$15,619,663	1.67%	3 year
2004	\$16,567,625	6.07%	4 year
2005	\$17,377,688	4.89%	5 year
2006	\$18,834,453	8.38%	6 year
2007	\$20,518,962	8.94%	7 year
2008	\$24,745,453	20.60%	8 year
2009	\$22,303,402	(9.87%)	9 year
<b>2010</b>	<b>\$23,977,657</b>	<b>7.51%</b>	<b>10 year</b>

**Notes:**

Non-Tax Revenues include Fines and Court Fees, Licenses and Permits, Fees and Service Charges, Investment Revenue, Miscellaneous Revenues, and Intragovernmental Revenues.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Non Tax Revenues - Fines and Court Fees

**Legal Authorization:**

City Code of Ordinances, Chap. 14,  
Section 463;  
City Code of Ordinances, Chap. 16,  
Article II Division 5;  
City Charter, Article XV, Section 114, 116;  
City Code of Ordinances, Chap. 14,  
Section 420

**Responsible Department:**

Municipal Court

**Responsible Division:**

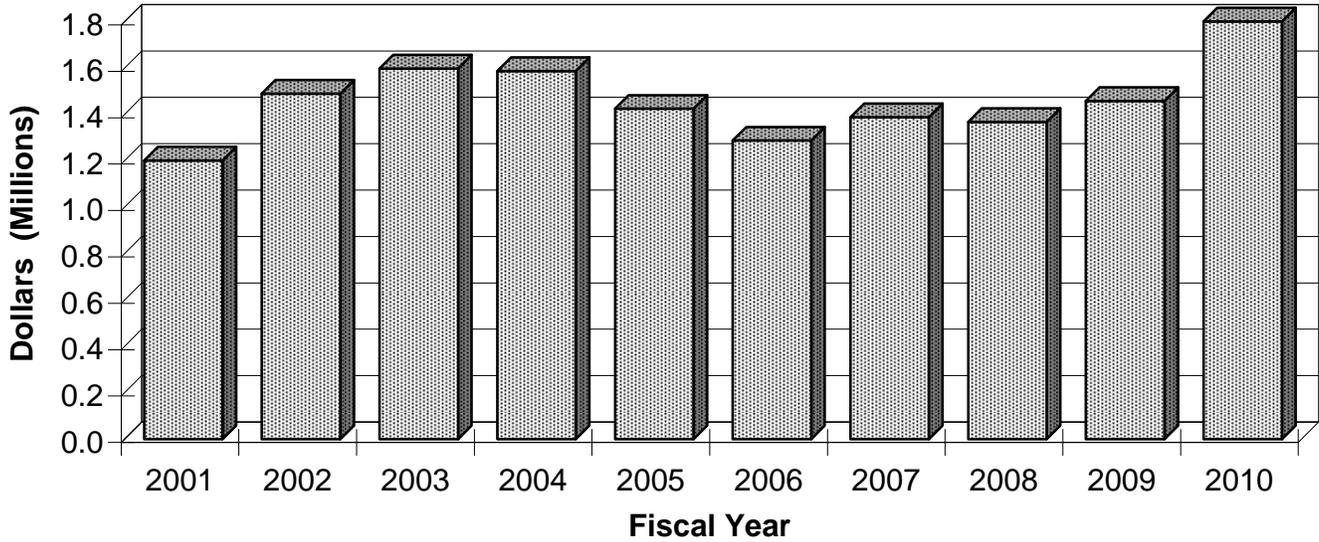
Parking Tickets and  
Court General

**Description:**

Fines and court fees include costs associated with and penalties assessed for violation of any City ordinance. Fines include corporation court fines, uniform ticket fines, meter fines, and alarm violations. Fees include warrant fees, courts fees, and impoundment fees.

The Municipal Court has jurisdiction to hear all cases involving violations of the City's charter and ordinances. The maximum penalty for motor vehicle and traffic violations is imprisonment for not more than three months, a fine not more than \$500, or both.

## Non-Tax Revenues - Fines and Court Fees



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,201,343	4.73%	1 year
2002	\$1,489,192	23.96%	2 year
2003	\$1,597,787	7.29%	3 year
2004	\$1,586,050	(0.73%)	4 year
2005	\$1,423,992	(10.22%)	5 year
2006	\$1,286,742	(9.64%)	6 year
2007	\$1,387,447	7.83%	7 year
2008	\$1,367,376	(1.45%)	8 year
2009	\$1,457,963	6.62%	9 year
<b>2010</b>	<b>\$1,900,869</b>	<b>30.38%</b>	<b>10 year</b>

#### Notes:

FY 2002 increase was due to an additional parking enforcement officer being added as well as an increase in the hours of operation.

FY 2004 decrease is due to the local patrons becoming accustomed to the new hours that were implemented in FY 2002. Parking cards have been implemented to make using parking meters easier. During FY 2004 and for all of FY 2005 the city was unable to send notices to individuals with unpaid parking tickets which resulted in a significant decrease in revenue. Although notices are again being sent out in FY 2006, corporation fines decreased.

FY 2010 increase was due to the implementation of the red light camera program.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Non Tax Revenues - Licenses and Permits - (a) business licenses;  
(b) alcoholic beverages; (c) animal license and other various permits

<b>Legal Authorization:</b> (a) City Code of Ordinances, Chap. 13, Article II, (b) Repealed by Ordinance 8023 (c) City Code of Ordinances, Chap. 4, Article I	<b>Responsible Department:</b> Finance
	<b>Responsible Division:</b> Business License

### Description:

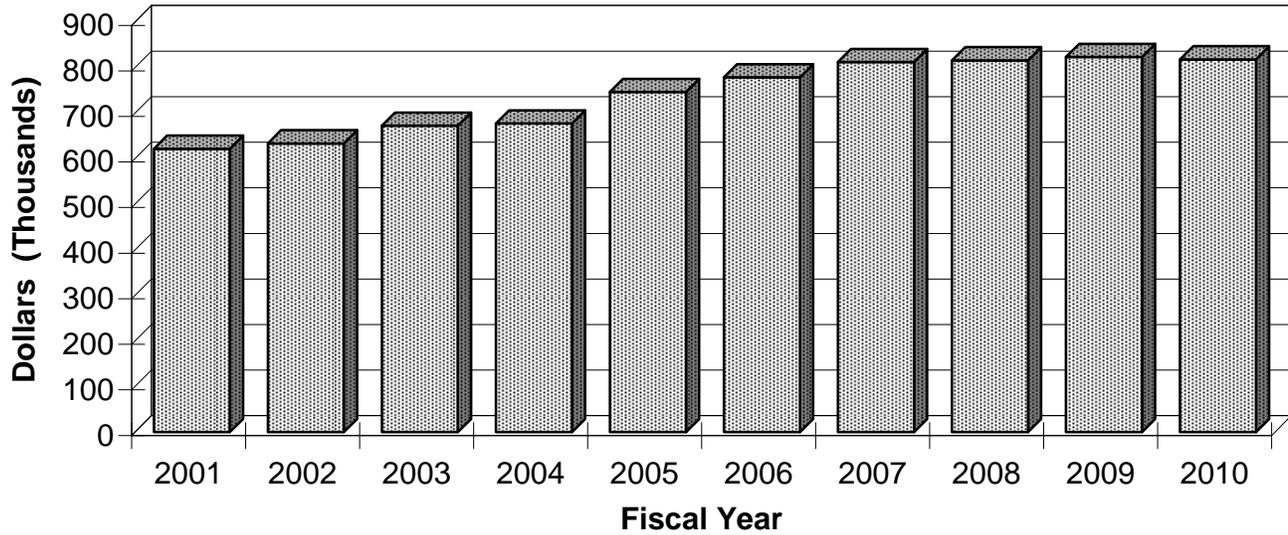
License and permit charges are assessed for various business activities and animal ownership.

Business License accounts have steadily increased since 1978 when the total licenses on file were 2,188. At the close of license year 2010, 4,859 active licenses had been issued which is a 1.5% decline from calendar year 2009. If this trend continues, Columbia will have approximately 4,786 licenses before June 30, 2011

Animal licenses are issued on a one or three year basis depending on the type of rabies vaccine used and the age of the animal. Approximately 3,700 to 4,000 licenses are issued annually. This figure will not change drastically in the future.

Liquor licenses are associated with a scale of escalating fees, depending on the type of alcoholic beverage served, if a restaurant is operating on Sunday or if sold by the drink as opposed to by the package. Fees fall into a range of \$15.00 to \$750.00. The number of licensed businesses possessing a liquor license is 262 for FY 2010.

## Non-Tax Revenues - Licenses and Permits



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$621,835	5.56%	1 year
2002	\$633,493	1.87%	2 year
2003	\$672,343	6.13%	3 year
2004	\$677,338	0.74%	4 year
2005	\$746,319	10.18%	5 year
2006	\$778,543	4.32%	6 year
2007	\$812,113	4.31%	7 year
2008	\$815,851	0.46%	8 year
2009	\$823,184	0.90%	9 year
<b>2010</b>	<b>\$818,100</b>	<b>(0.62%)</b>	<b>10 year</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Non Tax Revenues - Fees and Service Charges - (a) Construction Inspection; (b) Street Maintenance; (c) Health; (d) Animal Control; (e) Miscellaneous

<b>Legal Authorization:</b> City Code of Ordinances, Chap. 11, Article VIII; City Code of Ordinances, Chap. 5, Article I, Section 5; Article III, Section 65; City Code of Ordinances, Chap. 11, Article I, Section 17; Article VIII, Section 278; City Code of Ordinances, Chap. 22, Article III, Section 108; City Code of Ordinances, Chap. 6, Section 17, Amendments 112.3;	<b>Responsible Department:</b>  <b>Responsible Division:</b>	Public Works (a) & (b) Health (c) & (d)  Construction Inspection (a) Streets and Sidewalks (b) Animal Control (d)
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### Description:

Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing (due to a person excavating them), animal control and health services. Statutes and City departments establish rate schedules.

FY 2002 fees and services increased in the areas of construction inspection, street maintenance and right-of-way.

FY 2003 fees and services increased in the areas of construction inspection and street maintenance.

FY 2004 fees and services increased in the areas of construction inspection, street maintenance, right-of-way and health fees.

FY 2005 fees and services increased in the areas of construction inspection, right-of-way and health fees.

FY 2006 fees and services increased in the areas of construction inspection, street maintenance and health fees.

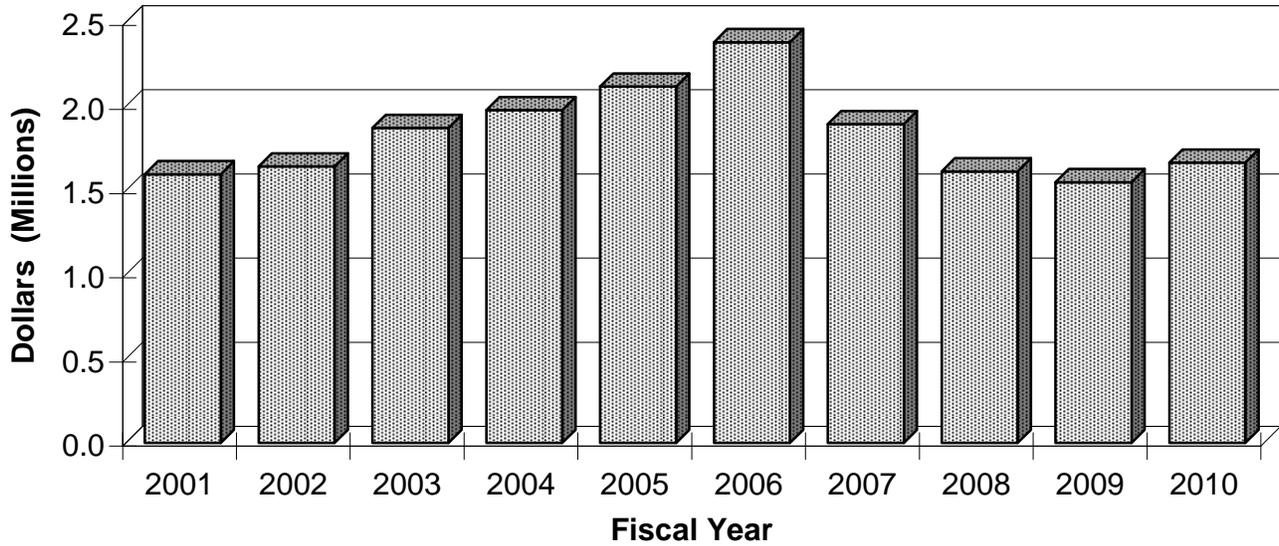
FY 2007 fees and services decreased in the areas of construction inspection, street maintenance and right-of-way.

FY 2008 fees and services decreased in the areas of construction inspection, street maintenance and health fees

FY 2009 fees and services decreased in the areas of construction inspection and street maintenance.

FY 2010 fees and services increased in the areas of health fees and court fees.

## Non-Tax Revenues - Fees & Services Charges



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,596,242	7.22%	1 year
2002	\$1,642,557	2.90%	2 year
2003	\$1,871,284	13.93%	3 year
2004	\$1,976,346	5.61%	4 year
2005	\$2,116,369	7.08%	5 year
2006	\$2,380,056	12.46%	6 year
2007	\$1,894,103	(20.42%)	7 year
2008	\$1,612,585	(14.86%)	8 year
2009	\$1,548,861	(3.95%)	9 year
<b>2010</b>	<b>\$1,665,294</b>	<b>7.52%</b>	<b>10 year</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Non-Tax Revenues - Investment Revenue

**Legal Authorization:**

Policy Resolution  
Council Bill No. PR 84-83  
Section 4

**Responsible Department:**

Finance

**Responsible Division:**

Administration and  
Treasury Management

**Description:**

Investment revenue on external investment is allocated to the various participating funds based on each funds ending cash balance each month.

The majority of investment revenue comes from Pooled Cash and Investments which combines cash balances from all funds. These funds are invested in U.S. Treasury and Agency securities in compliance with policies adopted by the City Council and Department of Finance.

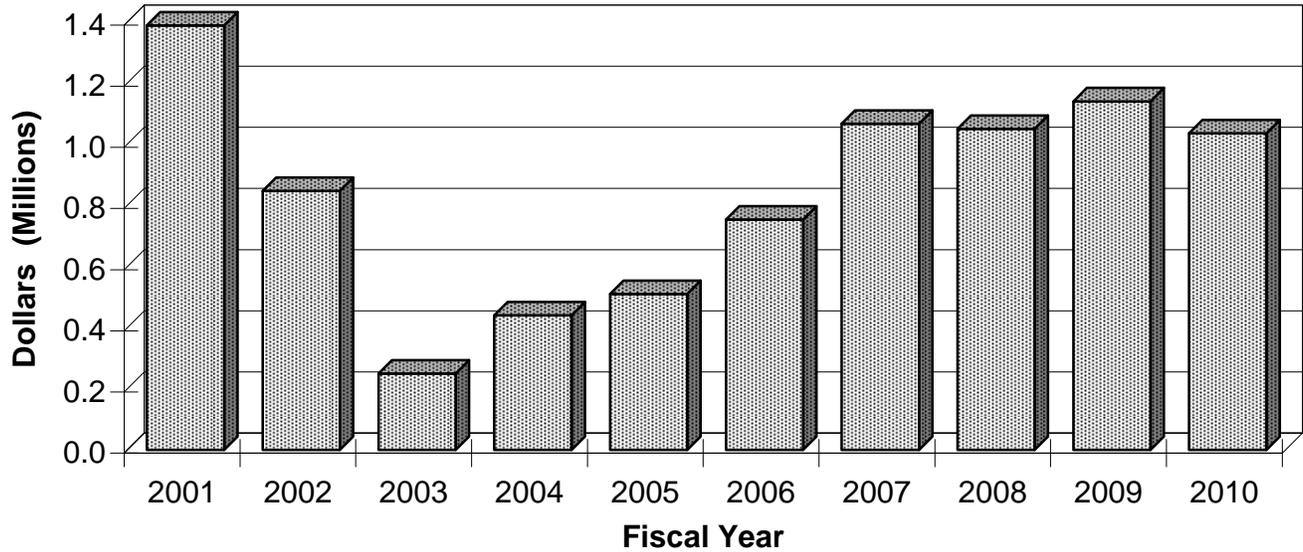
FY 2002 and 2003 decrease is due to lower rate of return on investments which decreases market value.

FY 2006 increase is due to increases in rates of return on investments and an increase in market values.

FY 2007 increase is due to increases in rates of return on investments and an increase in market values however, staff would like to point out that this trend is directly affected by the changes in the market.

FY 2008 - FY 2010 fluctuation is mainly due to a downturn and potential recovering in the economy over the last two years.

## Non-Tax Revenues - Investment Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,387,897	96.83%	1 year 96.83%
2002	\$846,240	(39.03%)	2 year 28.90%
2003	\$249,677	(70.50%)	3 year (4.23%)
2004	\$440,215	76.31%	4 year 15.91%
2005	\$509,713	15.79%	5 year 15.88%
2006	\$753,358	47.80%	6 year 21.20%
2007	\$1,066,281	41.54%	7 year 24.11%
2008	\$1,049,409	(1.58%)	8 year 20.90%
2009	\$1,139,560	8.59%	9 year 19.53%
<b>2010</b>	<b>\$1,035,128</b>	<b>(9.16%)</b>	<b>10 year 16.66%</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Non-Tax Revenues - Miscellaneous Revenue

**Legal Authorization:**  
Various

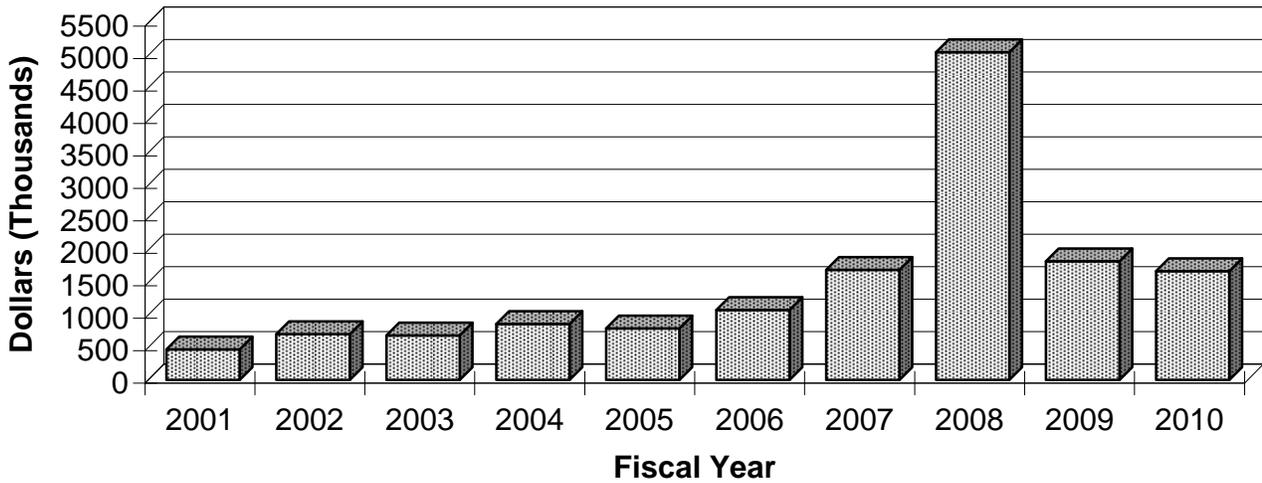
**Responsible Department:** Finance

**Responsible Division:** Accounting

**Description:**

Miscellaneous revenue includes such sources as property sales; photocopies; and Housing Authority Payment-In-Lieu-Of-Taxes. This source is notably insignificant relative to total General Fund revenue.

## Non-Tax Revenues - Miscellaneous Revenue



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$469,290	37.27%	1 year 37.27%
2002	\$708,479	50.97%	2 year 44.12%
2003	\$688,784	(2.78%)	3 year 28.49%
2004	\$864,558	25.52%	4 year 27.74%
2005	\$793,895	(8.17%)	5 year 20.56%
2006	\$1,080,372	36.08%	6 year 23.15%
2007	\$1,696,570	57.04%	7 year 27.99%
2008	\$5,050,549	197.69%	8 year 49.20%
2009	\$1,827,347	(63.82%)	9 year 36.64%
<b>2010</b>	<b>\$1,677,407</b>	<b>(8.21%)</b>	<b>10 year 32.16%</b>

**Notes:**

Beginning in FY 2001 the operating transfer from REDI to the general fund was classified as a miscellaneous revenue due to GASB 34.

In FY 2002, FY 2004 and FY 2006 the City auctioned off several police vehicles in lieu of trading them in. The proceeds were recorded in Miscellaneous Revenue.

In FY 2007 the increase is due to a number of one-time back payments related to prior year revenues.

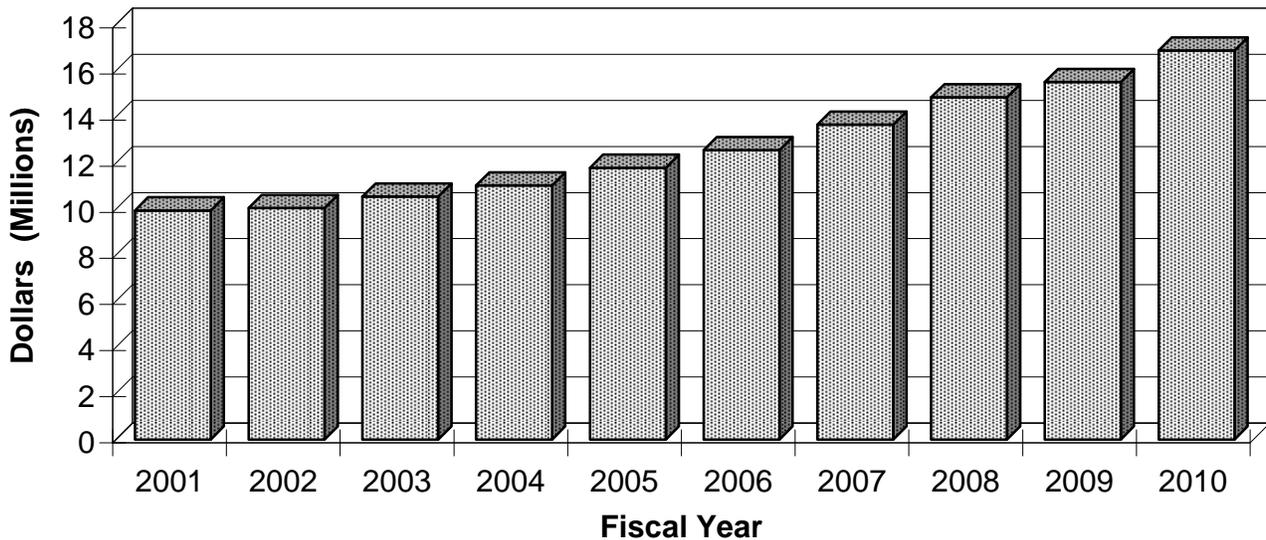
FY 2008 - Increase based on a settlement agreement that was reached with major mobile phone carriers which will require them to pay a "business license tax" on wireless communications, the one-time amount was recorded in miscellaneous revenues.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

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## Summary - Non-Tax Revenues - Intragovernmental Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase		
		Over Previous Year	Average Increase	
2001	\$9,941,277	6.10%	1 year	6.10%
2002	\$10,042,396	1.02%	2 year	3.56%
2003	\$10,539,788	4.95%	3 year	4.02%
2004	\$11,023,118	4.59%	4 year	4.16%
2005	\$11,787,400	6.93%	5 year	4.72%
2006	\$12,555,382	6.52%	6 year	5.02%
2007	\$13,662,448	8.82%	7 year	5.56%
2008	\$14,849,683	8.69%	8 year	5.95%
2009	\$15,506,487	4.42%	9 year	5.78%
<b>2010</b>	<b>\$16,880,859</b>	<b>8.86%</b>	<b>10 year</b>	<b>6.09%</b>

**Notes:**

Intragovernmental Revenues include Water and Electric Payment-In-Lieu-Of-Taxes (PILOT) and General and Administrative Charges.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Intragovernmental Revenues - Water and Electric P.I.L.O.T.

**Legal Authorization:**

City Charter Chap 99  
Article XII, Section 102  
Current Tax Rate - Ordinance 6559

**Responsible Department:**

Finance

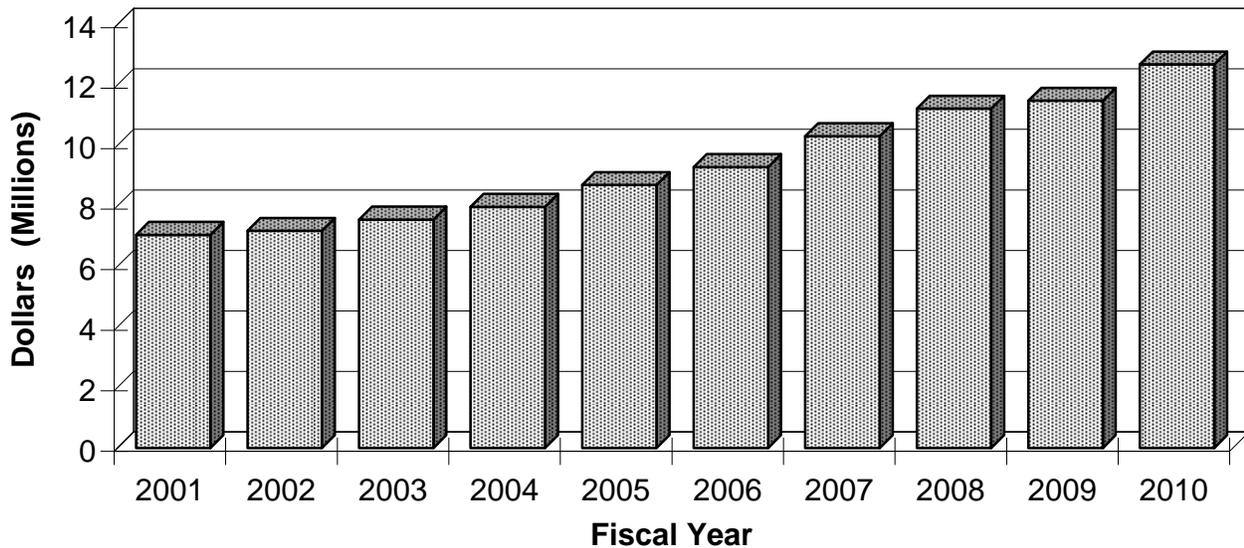
**Responsible Division:**

Accounting

**Description:**

The Water and Electric Utility Fund pays the General Fund annually an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the total City tax rate.

## Intergovernmental Revenues - Water & Electric Payment-In-Lieu-Of-Taxes (P.I.L.O.T)



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$7,044,918	4.25%	1 year
2002	\$7,180,012	1.92%	2 year
2003	\$7,554,050	5.21%	3 year
2004	\$7,970,369	5.51%	4 year
2005	\$8,694,081	9.08%	5 year
2006	\$9,284,728	6.79%	6 year
2007	\$10,309,306	11.04%	7 year
2008	\$11,215,634	8.79%	8 year
2009	\$11,481,441	2.37%	9 year
<b>2010</b>	<b>\$12,680,470</b>	<b>10.44%</b>	<b>10 year</b>

**Notes:**

Increases in P.I.L.O.T are generally due to major capital projects or expansions in the water fund and electric utilities which can increase value of the funds fixed assets. These increases affect the personal property component of the P.I.L.O.T payment.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Table 3 and Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Table 3 and Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Intragovernmental Revenues - General & Administrative Charges

**Legal Authorization:**

City Charter, Chap 99  
Article V, Section 27

**Responsible Department:**

Finance

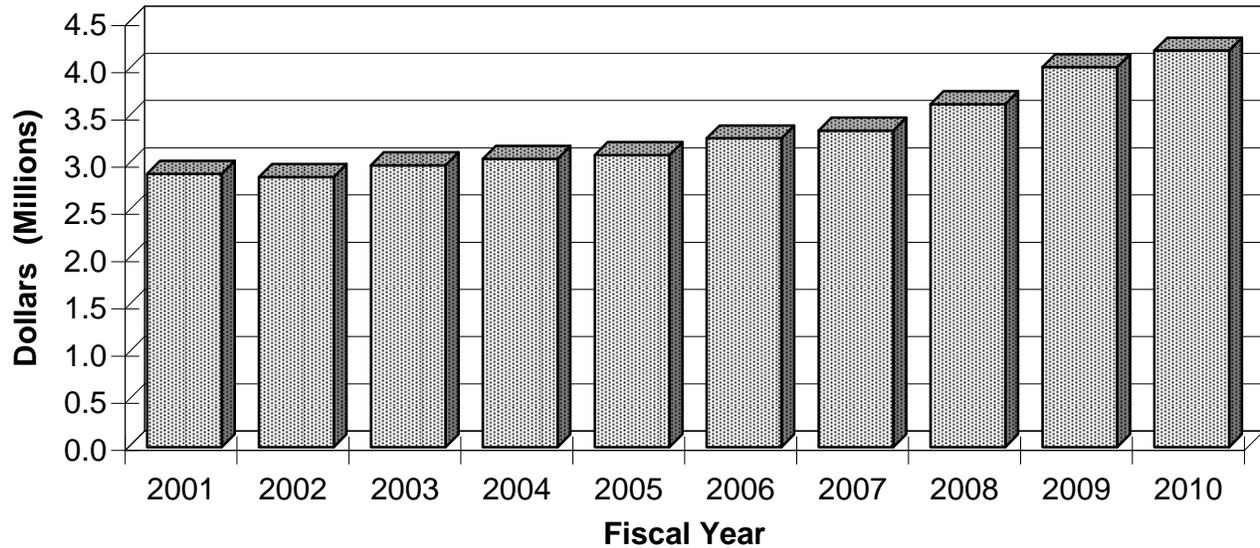
**Responsible Division:**

Accounting

**Description:**

The City charges proportionally for all services performed by departments for enterprise, internal service and other City funds. The charges are computed on the basis of an estimated percentage of time the various City departments contribute for servicing these funds. See the Annual Budget for the current charges.

## Intragovernmental Revenues - General & Administrative Charges



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$2,896,359	10.87%	1 year 10.87%
2002	\$2,862,384	(1.17%)	2 year 4.85%
2003	\$2,985,738	4.31%	3 year 4.67%
2004	\$3,052,749	2.24%	4 year 4.06%
2005	\$3,093,319	1.33%	5 year 3.52%
2006	\$3,270,654	5.73%	6 year 3.89%
2007	\$3,353,142	2.52%	7 year 3.69%
2008	\$3,634,049	8.38%	8 year 4.28%
2009	\$4,025,046	10.76%	9 year 5.00%
<b>2010</b>	<b>\$4,200,389</b>	<b>4.36%</b>	<b>10 year 4.93%</b>

FY 2008 charges were assessed to the police and fire pension fund and the designated loan fund which had not been charged prior to the fiscal year.

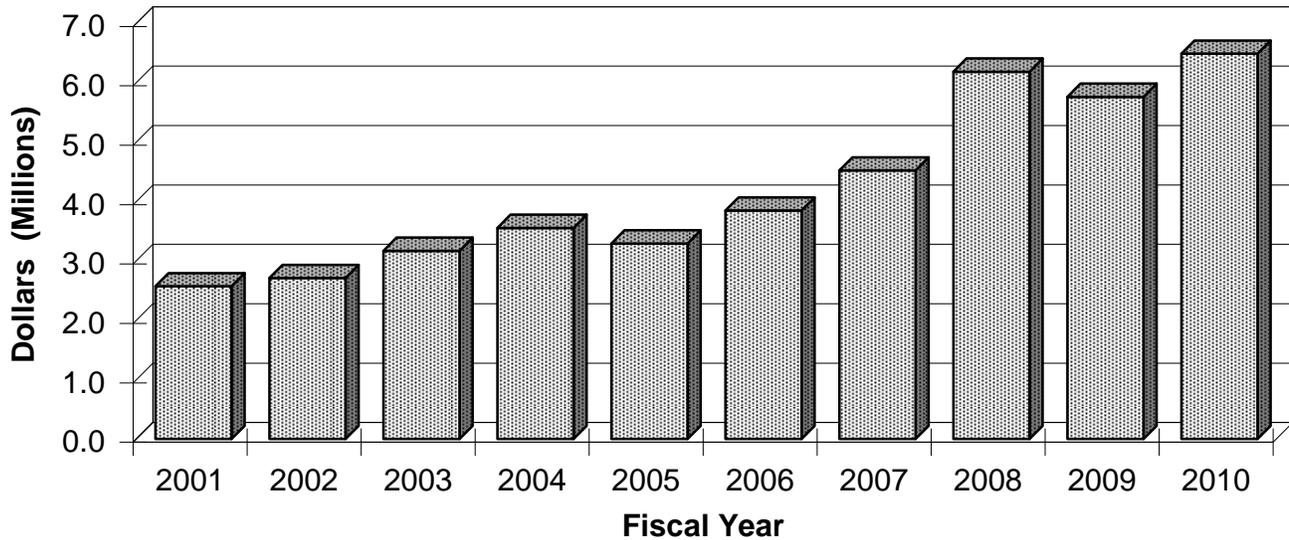
FY 2009 increase was due to substantial increases in the operating and non-operating budgets of several of the enterprise funds which is a component of the G&A charge.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

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## Summary - Intergovernmental Revenues



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$2,570,875	11.72%	1 year
2002	\$2,710,326	5.42%	2 year
2003	\$3,168,318	16.90%	3 year
2004	\$3,554,464	12.19%	4 year
2005	\$3,290,518	(7.43%)	5 year
2006	\$3,844,979	16.85%	6 year
2007	\$4,521,170	17.59%	7 year
2008	\$6,184,221	36.78%	8 year
2009	\$5,761,569	(6.83%)	9 year
<b>2010</b>	<b>\$6,486,581</b>	<b>12.58%</b>	<b>10 year</b>

**Notes:**

Intergovernmental Revenue = Federal, State & Local Grants.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

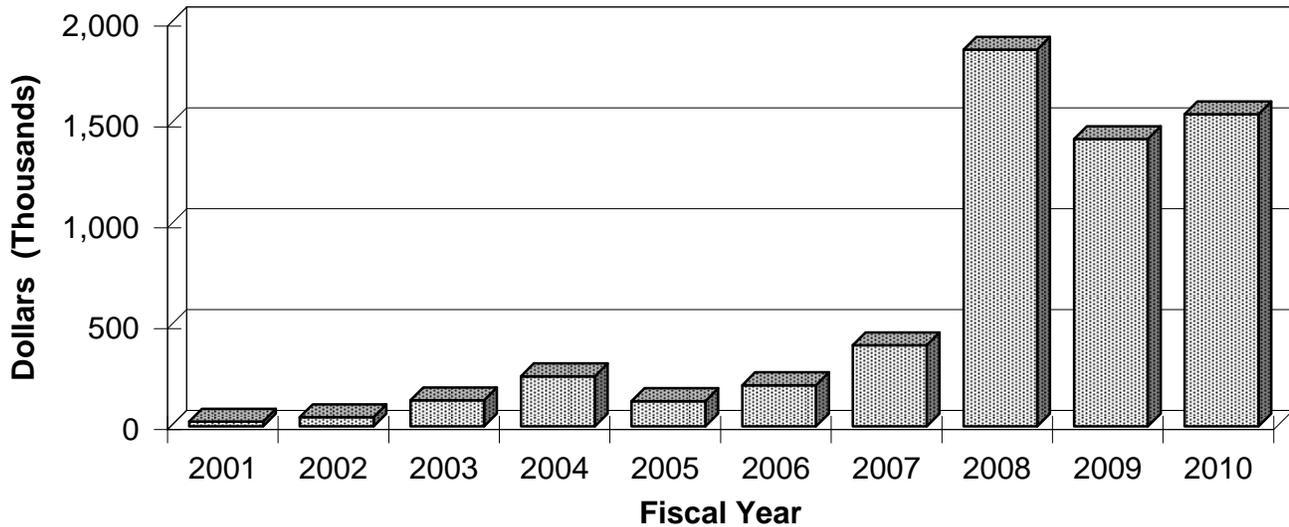
**Revenue Item:** Intergovernmental Revenues - Federal Grants: Department of Transportation (D.O.T.) Mass Transit (1976-Present)

<b>Legal Authorization:</b> Federal UMTA Act of 1964, Section 9; City Ordinance 11221	<b>Responsible Department:</b>  <b>Responsible Division:</b>	Planning  N/A
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### Description:

The Department of Transportation mass transit grants are available for urban mass transportation studies. Allowable projects include studies of growth, policies for short- and long-range planning, transit surveillance and transit activity.

## Intergovernmental Revenues - Federal Grants



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$23,302	27.89%	1 year 27.89%
2002	\$45,776	96.45%	2 year 62.17%
2003	\$129,744	183.43%	3 year 102.59%
2004	\$248,469	91.51%	4 year 99.82%
2005	\$125,478	(49.50%)	5 year 69.96%
2006	\$204,172	62.72%	6 year 68.75%
2007	\$401,852	96.82%	7 year 72.76%
2008	\$1,867,692	364.77%	8 year 109.26%
2009	\$1,423,834	(23.77%)	9 year 94.48%
<b>2010</b>	<b>\$1,546,830</b>	<b>8.64%</b>	<b>10 year 85.90%</b>

**Notes:**

In FY 2003 the large increase is due to \$107,844 received by the Fire Dept. from a SEMA grant.

In FY 2004 a large grant in the amount of \$221,320 was received from the Dept of Justice for a SEMA grant.

FY 2006 increase was for grants from the Asst. to Firefighter grant and a Dept. of Justice SEMA grant.

FY 2008 - FY 2010 fluctuations are due to money received for the non-motorized grant to be used over several years.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Intergovernmental Revenues - State Grants -- Major Components: (a) Health -- Women, Infants and Children; (b) Health--General; (c) Missouri Highway Transportation

<b>Legal Authorization:</b> (a) & (b) Missouri Constitution RSMo 192.025; Federal: Title VI - Civil Rights Act of 1964 (c) Federal Highway Act, 1973, Section 112; City Ordinance 7965	<b>Responsible Department:</b> Health
	<b>Responsible Division:</b> Clinic and Nursing

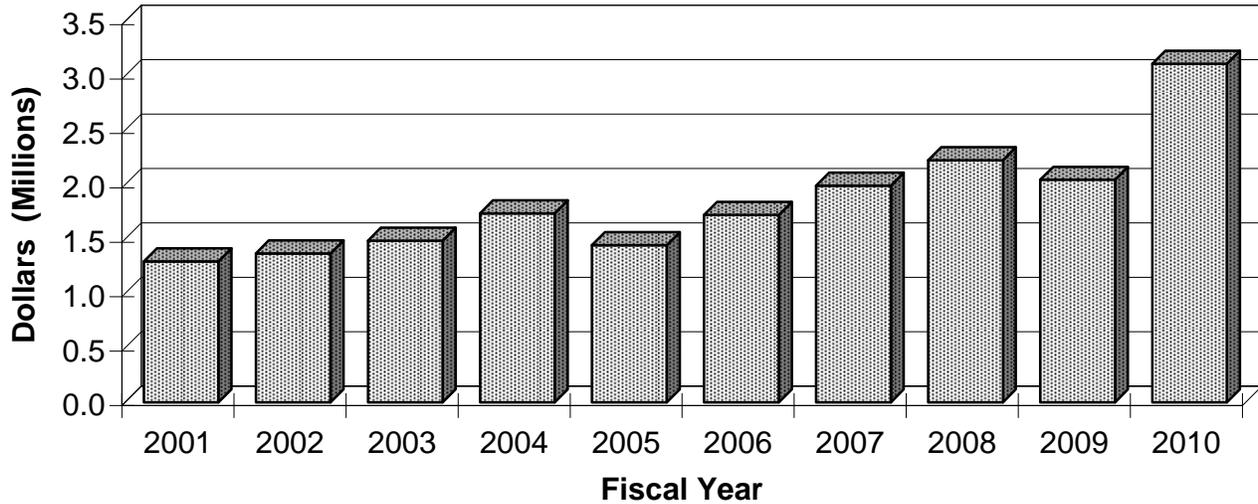
### Description:

State grants cover diverse local service needs. Among other things, the grants provide funds for health, transportation, conservation, and police needs.

The fluctuations during the listed ten year period reflect increases and/or decreases primarily in the Missouri Department of Transportation grant, Health grants, and Police Department grants.

This revenue source can also be federal funds that are passed through the state to the City.

## Intergovernmental Revenues - State Grants



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,295,502	(1.75%)	1 year (1.75%)
2002	\$1,369,015	5.67%	2 year 1.96%
2003	\$1,486,111	8.55%	3 year 4.16%
2004	\$1,736,279	16.83%	4 year 7.33%
2005	\$1,444,530	(16.80%)	5 year 2.50%
2006	\$1,723,120	19.29%	6 year 5.30%
2007	\$1,991,372	15.57%	7 year 6.77%
2008	\$2,226,126	11.79%	8 year 7.39%
2009	\$2,045,369	(8.12%)	9 year 5.67%
<b>2010</b>	<b>\$3,112,378</b>	<b>52.17%</b>	<b>10 year 10.32%</b>

**Notes:**

In FY 2004 two large one time grants were received for the Youth at Risk program and for General Health.

In FY 2006 two large one time grants were received for the Youth at Risk program and for General Health.

In FY 2008 several one time grants were received for the Youth at Risk program, General Health, Police and safe routes to school.

In FY 2009 several one time grants received in FY 2008 were also approved and granted in FY 2009 however, amounts were lower than the previous year.

FY 2010 increase is due to an increase in WIC caseloads, an increase for immunizations, a large DWI enforcement grant and stimulus money for the prevention of homelessness and re-housing grant.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue item:** Intergovernmental Revenues - County Grants -- (a) Health;  
(b) Emergency Management & Joint Communications (c) Animal  
Control; (d) Community Services - Social Services

**Legal Authorization:**

- (a) Missouri Constitution, 1945,  
Article VI, Section 16,  
Section 70.220 RSMo;  
City Ordinance 8096
- (a) Resolution R44-05 Annually
- (b) City Ordinance 6392
- (b) City Ordinance 8912
- (b) City Ordinance 18406 - Annually
- (c) Resolution R43-05 Annually
- (d) City Ordinance 12261  
an amendment to 12572

**Responsible Department:**

- (a) Administration
- (b) Emergency Mgmt. &  
Joint Communications
- (c) Animal Control
- (d) Community Services

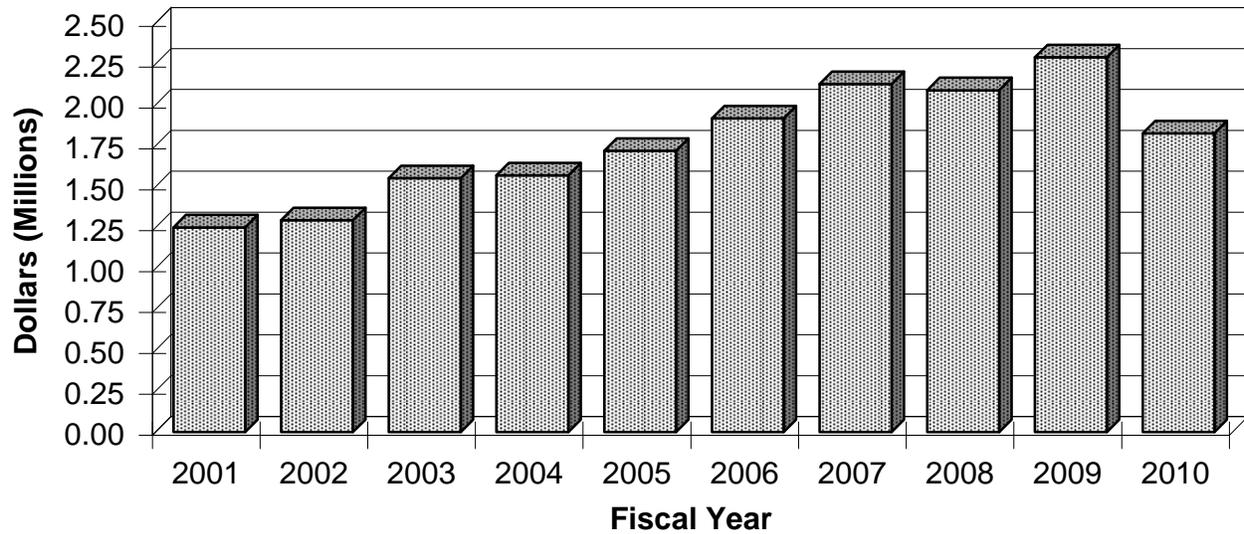
**Responsible Division:**

- (a) Administration
- (b) Emergency Mgmt. &  
Joint Communications
- (c) Animal Control
- (d) Community Services

**Description:**

Like state grants, except in a more limited capacity, County grants have a purpose of providing basic community services. The county provides reimbursement to the city for a portion of the functions performed by city employees/operations that also benefit the county. The services include: Joint Communication (911), Public Health, Animal Control and notifications of county nuisance abatements.

## Intergovernmental Revenues - County Grants



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,252,071	29.82%	1 year
2002	\$1,295,535	3.47%	2 year
2003	\$1,552,463	19.83%	3 year
2004	\$1,569,716	1.11%	4 year
2005	\$1,720,510	9.61%	5 year
2006	\$1,917,687	11.46%	6 year
2007	\$2,127,946	10.96%	7 year
2008	\$2,090,403	(1.76%)	8 year
2009	\$2,292,366	9.66%	9 year
<b>2010</b>	<b>\$1,827,373</b>	<b>(20.28%)</b>	<b>10 year</b>

FY 2008 decrease is in the proportion of the county's reimbursement for Joint Ccommunication services.  
 FY 2009 increase is in the proportion of the county's reimbursement for Joint Ccommunication services.

Fluctuations from year to year are mainly due to approved one-time capital purchases or more efficient procedures in operations.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## REVENUE DETAIL

**Revenue Item:** Transfers from Other Funds - Major Components: Public Improvement Fund, Transportation Sales Tax Fund, Special Business District Fund, Special Road District Fund, Community Development Grant Fund and Parks Sales Tax, Utility Accounts & Billing and Contributions Fund.

**Legal Authorization:**  
Annual Budget  
Ordinance 016160 for FY 2000

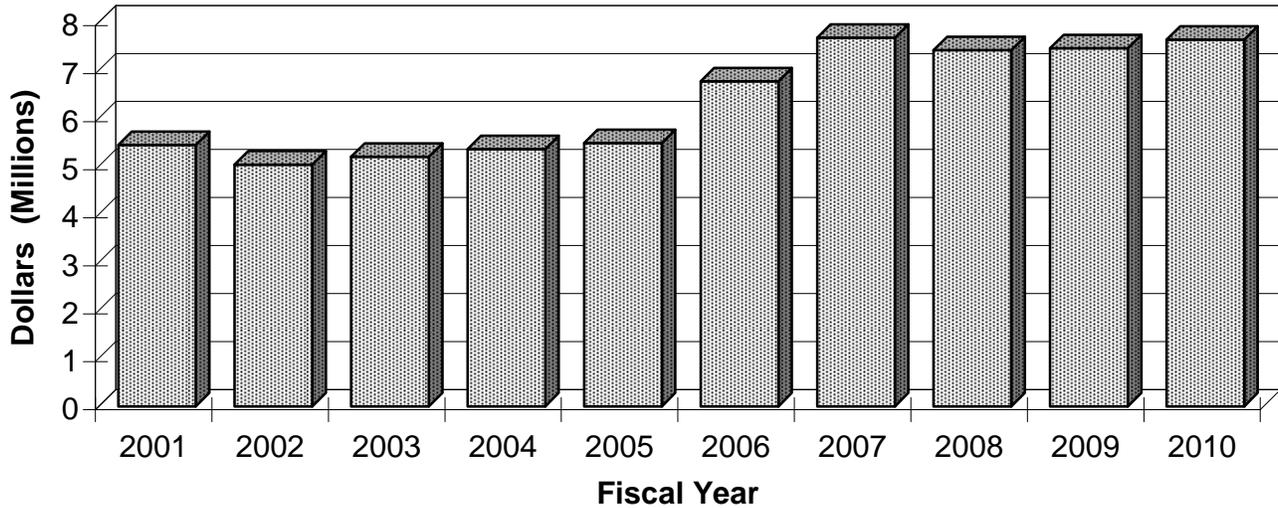
**Responsible Department:** Finance

**Responsible Division:** Accounting

### **Description:**

Fund transfers are utilized for such purposes as defraying public improvement engineering costs, transportation activities, social services, cultural activities, and employee health costs.

## Transfers From Other Funds



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$5,446,372	19.57%	1 year 19.57%
2002	\$5,037,599	(7.51%)	2 year 6.03%
2003	\$5,197,570	3.18%	3 year 5.08%
2004	\$5,357,995	3.09%	4 year 4.58%
2005	\$5,482,308	2.32%	5 year 4.13%
2006	\$6,768,973	23.47%	6 year 7.35%
2007	\$7,679,050	13.44%	7 year 8.22%
2008	\$7,417,392	(3.41%)	8 year 6.77%
2009	\$7,460,498	0.58%	9 year 6.08%
<b>2010</b>	<b>\$7,637,245</b>	<b>2.37%</b>	<b>10 year 5.71%</b>

**Notes:**

Beginning in FY 2001 the operating transfer from REDI to the general fund is classified as a miscellaneous revenue due to GASB 34.

FY 2006 increase is due to a transfer to move cultural affairs into the general fund, and an increase in the transfers from transportation sales tax and park sales tax to cover one-time capital expenditures.

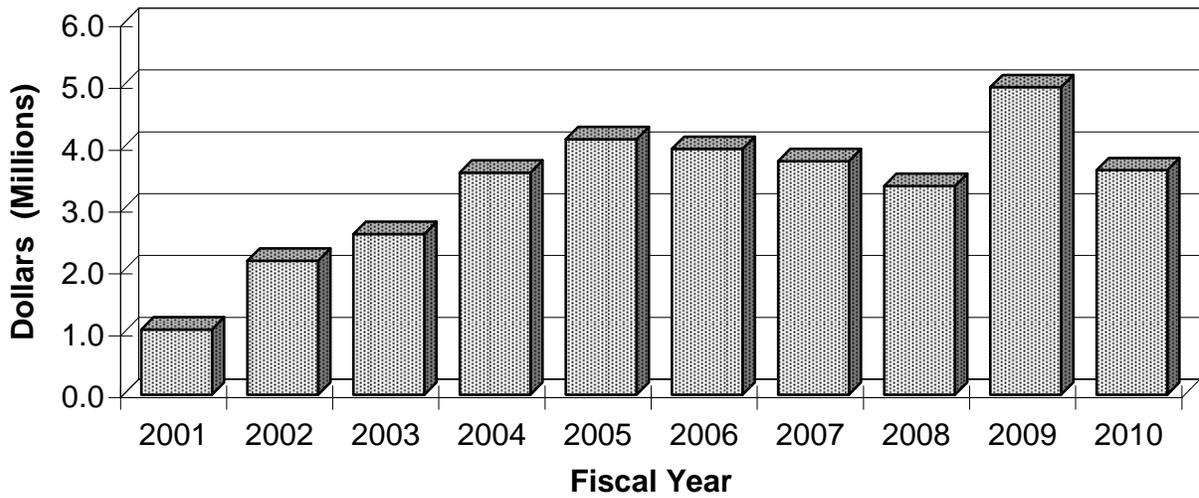
FY 2008 decrease is due to a reduction in transfer from the Public Improvement Fund.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-3

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3



## Appropriated Fund Balance



### Fiscal Year Collection History:

Fiscal Year	Revenue	% Increase Over Previous Year	Average Increase
2001	\$1,052,503	(48.36%)	1 year (48.36%)
2002	\$2,163,003	105.51%	2 year 28.58%
2003	\$2,595,029	19.97%	3 year 25.71%
2004	\$3,587,694	38.25%	4 year 28.84%
2005	\$4,128,270	15.07%	5 year 26.09%
2006	\$3,972,195	(3.78%)	6 year 21.11%
2007	\$3,773,196	(5.01%)	7 year 17.38%
2008	\$3,373,205	(10.60%)	8 year 13.88%
2009	\$4,969,180	47.31%	9 year 17.60%
<b>2010</b>	<b>\$3,627,974</b>	<b>(26.99%)</b>	<b>10 year 13.14%</b>

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibits B-3

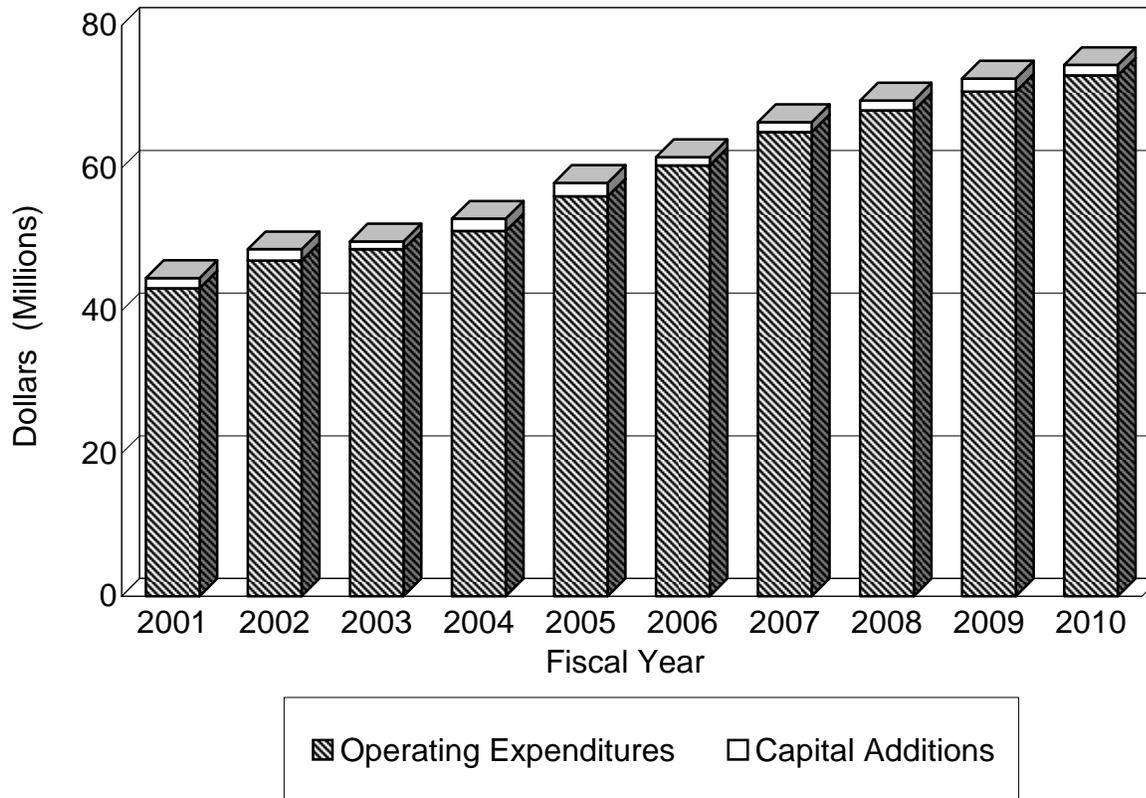
Source: FY 2002 to present Financial Management Information Supplement: Exhibits B-3

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General Fund Expenditure  
Divider  
FY 2001 - FY 2010

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## Total General Fund Expenditures Operating Expenditures vs. Capital Additions



### Fiscal Year History:

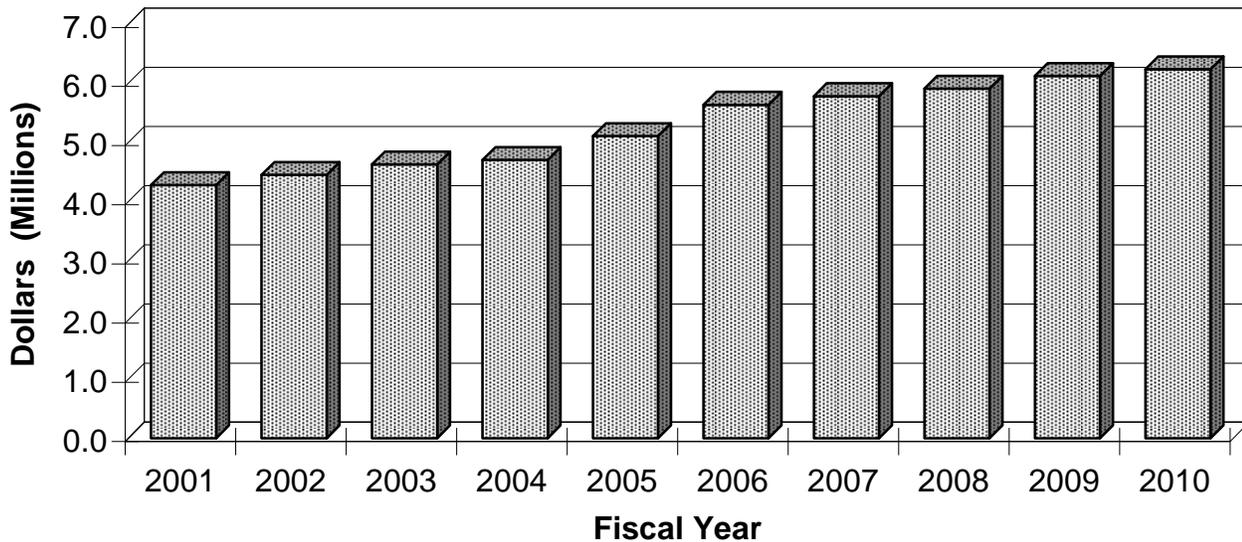
Fiscal Year	Operating Expenditures	Capital Additions	Total Expenditures & Transfers	% Increase Over Previous Year	Average Increase	
2001	\$43,137,955	\$1,463,810	\$44,601,765	6.26%	1 year	6.26%
2002	\$47,019,513	\$1,607,256	\$48,626,769	9.02%	2 year	7.64%
2003	\$48,622,029	\$1,101,681	\$49,723,710	2.26%	3 year	5.85%
2004	\$51,162,107	\$1,743,249	\$52,905,356	6.40%	4 year	5.98%
2005	\$56,024,149	\$1,911,700	\$57,935,849	9.51%	5 year	6.69%
2006	\$60,365,866	\$1,164,850	\$61,530,716	6.20%	6 year	6.61%
2007	\$65,029,314	\$1,404,365	\$66,433,679	7.97%	7 year	6.80%
2008	\$68,067,685	\$1,401,074	\$69,468,759	4.57%	8 year	6.52%
2009	\$70,729,146	\$1,825,028	\$72,554,174	4.44%	9 year	6.29%
<b>2010</b>	<b>\$72,976,831</b>	<b>\$1,473,496</b>	<b>\$74,450,327</b>	<b>2.61%</b>	<b>10 year</b>	<b>5.92%</b>

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Summary - Total Policy Development & Administration Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$4,277,982	2.41%	1 year
2002	\$4,450,292	4.03%	2 year
2003	\$4,630,762	4.06%	3 year
2004	\$4,706,529	1.64%	4 year
2005	\$5,107,621	8.52%	5 year
2006	\$5,638,267	10.39%	6 year
2007	\$5,783,710	2.58%	7 year
2008	\$5,910,417	2.19%	8 year
2009	\$6,125,738	3.64%	9 year
<b>2010</b>	<b>\$6,236,002</b>	<b>1.80%</b>	<b>10 year</b>

**Notes:**

Total Policy Development & Administration Expenditures= Policy Development and Administration.

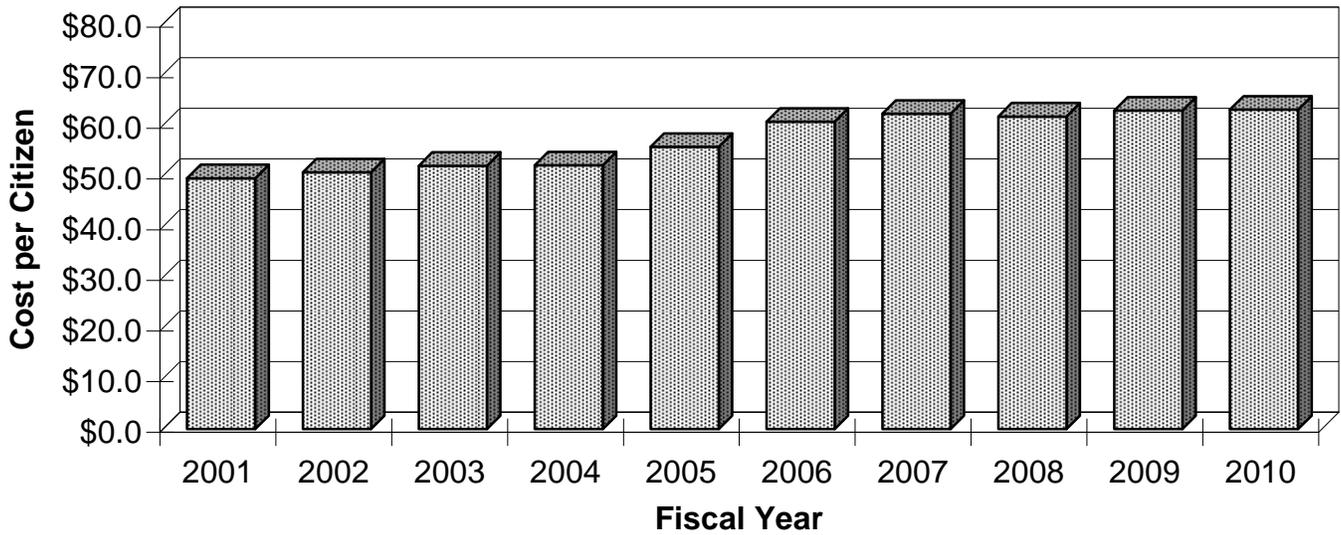
Totals in Comprehensive Annual Financial Report less Public Works Administration.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

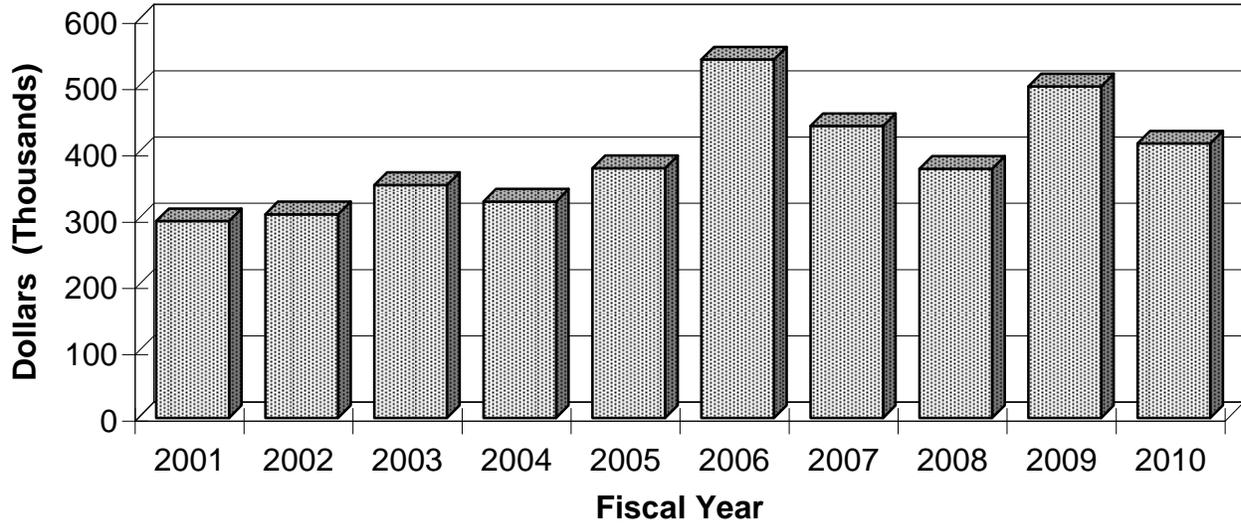
## Expense Per Capita - Policy Development & Administration



### Fiscal Year History:

Fiscal Year	Expenditure	Estimated Population	Expense Per Capita	Percent Change	Annual Average Increase
2001	\$4,277,982	86,391	\$49.52	0.90%	1 year 0.90%
2002	\$4,450,292	87,838	\$50.66	2.31%	2 year 1.61%
2003	\$4,630,762	89,111	\$51.97	2.57%	3 year 1.93%
2004	\$4,706,529	90,384	\$52.07	0.20%	4 year 1.50%
2005	\$5,107,621	91,657	\$55.73	7.01%	5 year 2.60%
2006	\$5,638,267	92,935	\$60.67	8.87%	6 year 3.65%
2007	\$5,783,710	92,937	\$62.23	2.58%	7 year 3.49%
2008	\$5,910,417	95,782	\$61.71	-0.84%	8 year 2.95%
2009	\$6,125,738	97,403	\$62.89	1.92%	9 year 2.84%
<b>2010</b>	<b>\$6,236,002</b>	<b>98,893</b>	<b>\$63.06</b>	<b>0.27%</b>	<b>10 year 2.58%</b>

## Policy Development & Administration Expenditures - City Council - City Clerk - Elections



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase		
		Over Previous Year	Average Increase	
2001	\$296,865	23.50%	1 year	23.50%
2002	\$307,360	3.54%	2 year	13.52%
2003	\$351,430	14.34%	3 year	13.79%
2004	\$326,506	(7.09%)	4 year	8.57%
2005	\$376,947	15.45%	5 year	9.95%
2006	\$540,861	43.48%	6 year	15.54%
2007	\$440,450	(18.57%)	7 year	10.66%
2008	\$375,861	(14.66%)	8 year	7.50%
2009	\$500,332	33.12%	9 year	10.34%
<b>2010</b>	<b>\$413,991</b>	<b>(17.26%)</b>	<b>10 year</b>	<b>7.58%</b>

**Notes:**

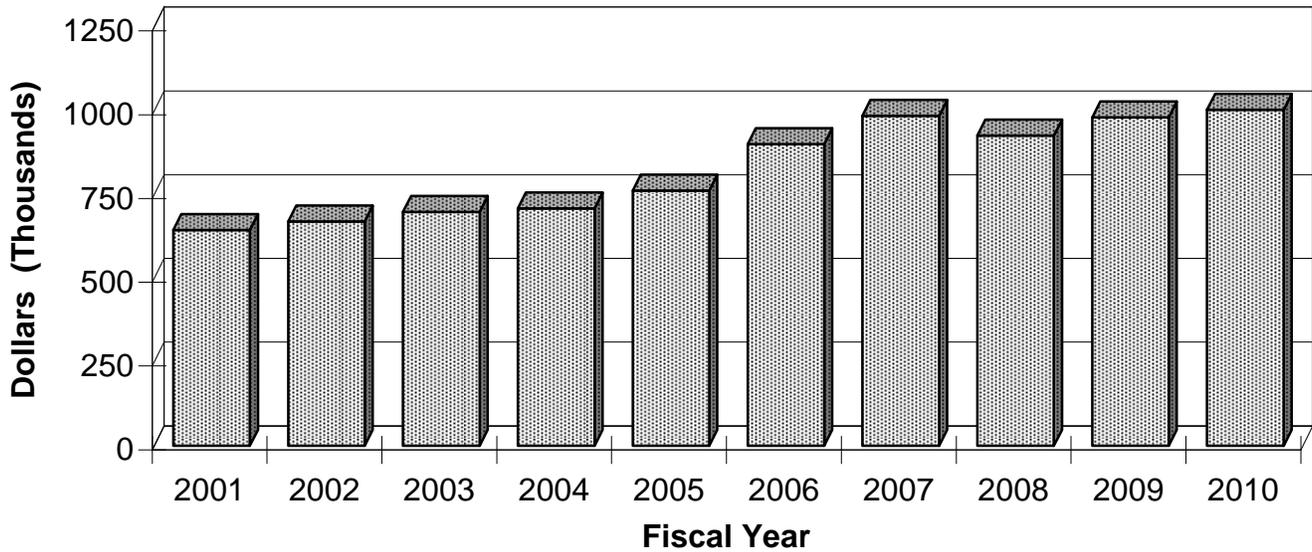
Fluctuations in the city clerk/election office are mainly due to the varying cost of elections in a given year.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy Development & Administration Expenditures - City Manager



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase		
		Over Previous Year	Average Increase	
2001	\$643,987	9.02%	1 year	9.02%
2002	\$669,716	4.00%	2 year	6.51%
2003	\$698,003	4.22%	3 year	5.75%
2004	\$708,180	1.46%	4 year	4.67%
2005	\$762,069	7.61%	5 year	5.26%
2006	\$899,886	18.08%	6 year	7.40%
2007	\$984,651	9.42%	7 year	7.69%
2008	\$926,151	(5.94%)	8 year	5.98%
2009	\$980,011	5.82%	9 year	5.96%
<b>2010</b>	<b>\$1,002,983</b>	<b>2.34%</b>	<b>10 year</b>	<b>5.60%</b>

**Notes:**

FY 2006 increase due to an addition of a GIS Senior Planner and the city manager's leave accrual payout at the time of retirement.

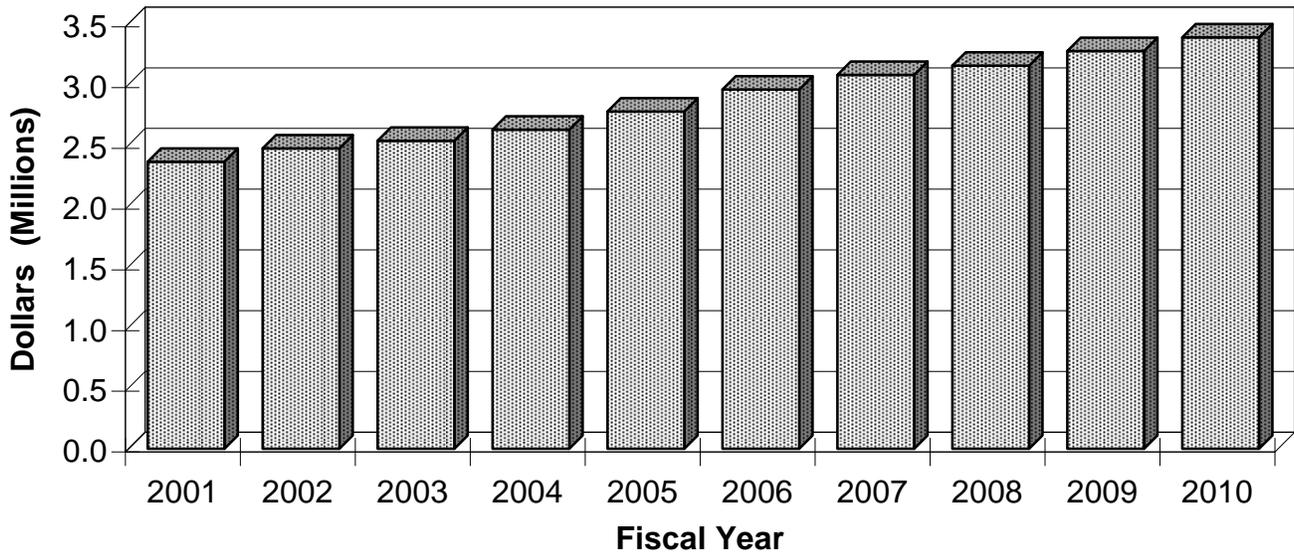
FY 2009 increase due to hiring of a position that was vacant for most 1/2 of 2007 and 1/2 of 2008.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy Development & Administration Expenditures - Financial Services



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$2,362,113	(1.76%)	1 year (1.76%)
2002	\$2,472,127	4.66%	2 year 1.45%
2003	\$2,535,027	2.54%	3 year 1.81%
2004	\$2,628,240	3.68%	4 year 2.28%
2005	\$2,777,060	5.66%	5 year 2.96%
2006	\$2,956,945	6.48%	6 year 3.54%
2007	\$3,078,028	4.09%	7 year 3.62%
2008	\$3,153,636	2.46%	8 year 3.48%
2009	\$3,274,902	3.85%	9 year 3.52%
<b>2010</b>	<b>\$3,387,079</b>	<b>3.43%</b>	<b>10 year 3.51%</b>

**Notes:**

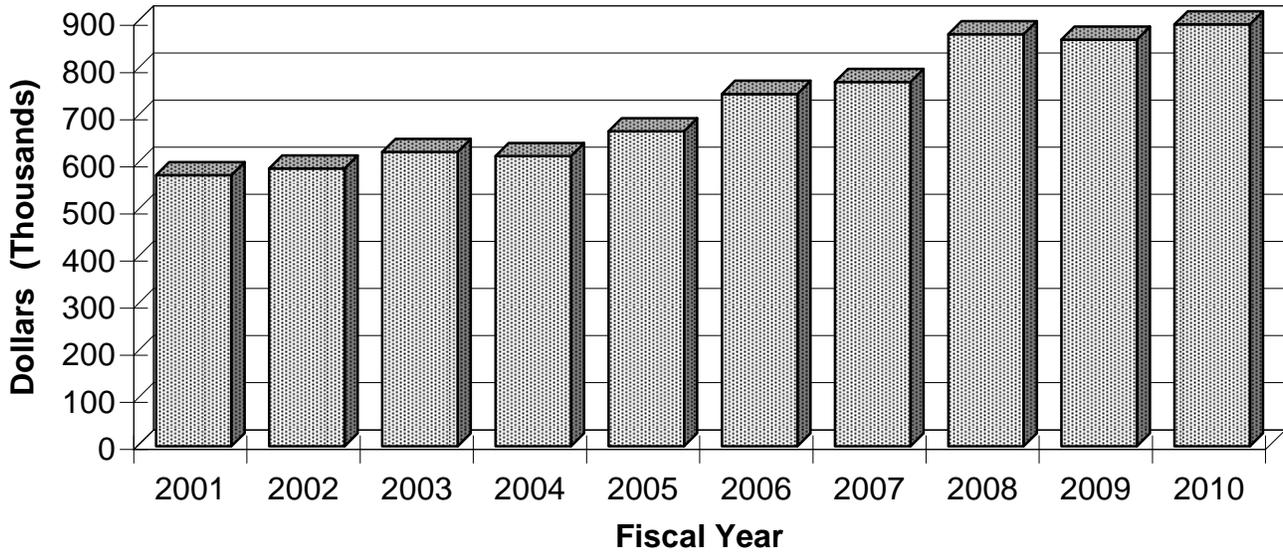
FY 2005 added personnel in treasury management.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy & Development & Administration Expenditures - Human Resources



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$575,465	4.19%	1 year
2002	\$589,588	2.45%	2 year
2003	\$624,648	5.95%	3 year
2004	\$615,807	(1.42%)	4 year
2005	\$668,630	8.58%	5 year
2006	\$747,745	11.83%	6 year
2007	\$773,344	3.42%	7 year
2008	\$874,576	13.09%	8 year
2009	\$863,137	(1.31%)	9 year
<b>2010</b>	<b>\$895,305</b>	<b>3.73%</b>	<b>10 year</b>

#### Notes:

FY 2006 increase is due in part to the cost for the employee satisfaction survey and increased cost for publishing and advertising.

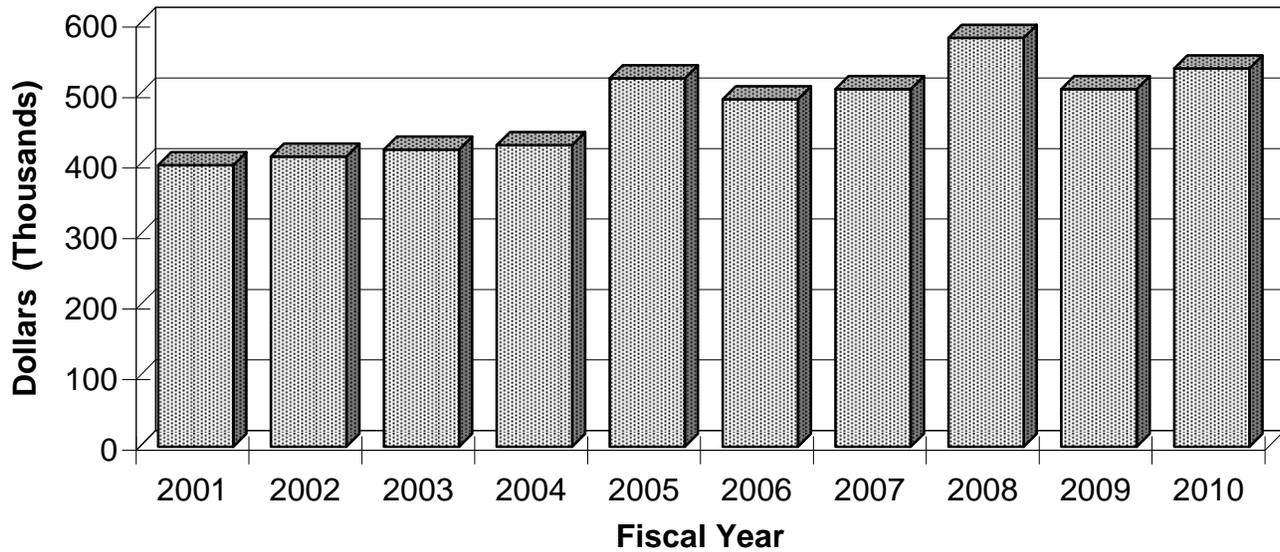
FY 2008 increase is due to an additional position being added and an increase in personnel costs.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy Development & Administration Expenditures - Law Department - City Counselor



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$399,552	2.49%	1 year
2002	\$411,501	2.99%	2 year
2003	\$421,654	2.47%	3 year
2004	\$427,796	1.46%	4 year
2005	\$522,915	22.23%	5 year
2006	\$492,830	(5.75%)	6 year
2007	\$507,237	2.92%	7 year
2008	\$580,193	14.38%	8 year
2009	\$507,356	(12.55%)	9 year
<b>2010</b>	<b>\$536,644</b>	<b>5.77%</b>	<b>10 year</b>

**Notes:**

Law Department consists of both City Counselor and City Prosecutor.

FY 2005 increase is due to an approved additional amount for consulting services for outside legal fees.

FY 2006 decrease is due to one-time expenses for outside legal fees.

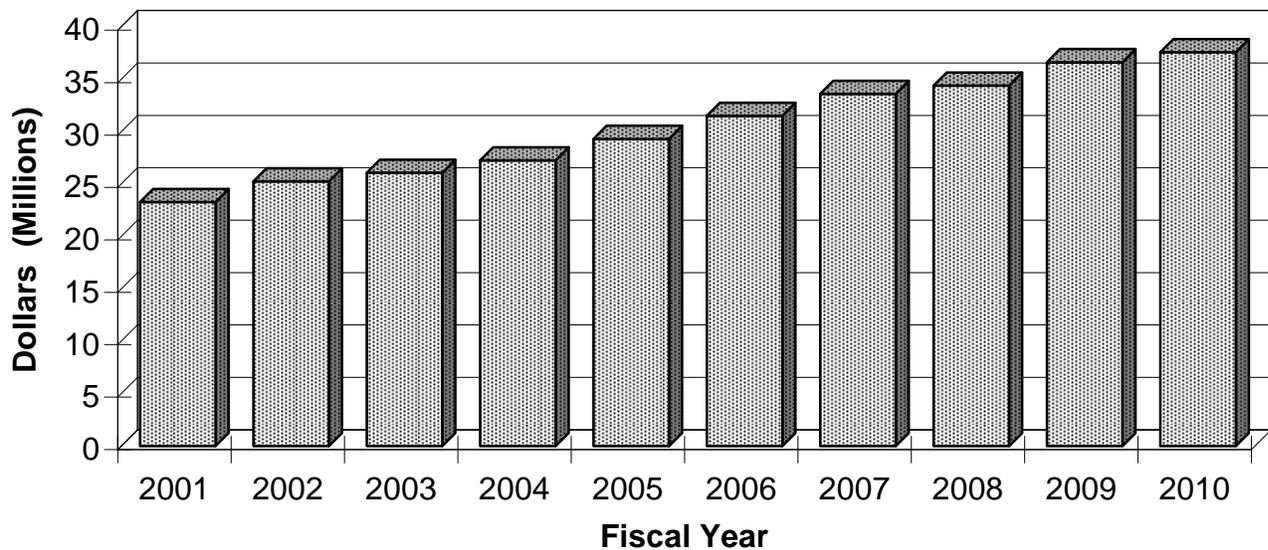
FY 2008 increase is due to an overfill of a position preparing for the retirement of a long-term employee.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Summary - Total Public Safety Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$23,301,920	5.35%	1 year
2002	\$25,268,570	8.44%	2 year
2003	\$26,096,541	3.28%	3 year
2004	\$27,282,280	4.54%	4 year
2005	\$29,321,215	7.47%	5 year
2006	\$31,514,103	7.48%	6 year
2007	\$33,623,579	6.69%	7 year
2008	\$34,413,885	2.35%	8 year
2009	\$36,640,387	6.47%	9 year
<b>2010</b>	<b>\$37,602,988</b>	<b>2.63%</b>	<b>10 year</b>

**Notes:**

Total Public Safety Expenditures = Total Public Safety amounts in Annual Financial Reports

FY 2005 increase due in part to large increases in police and fire pension.

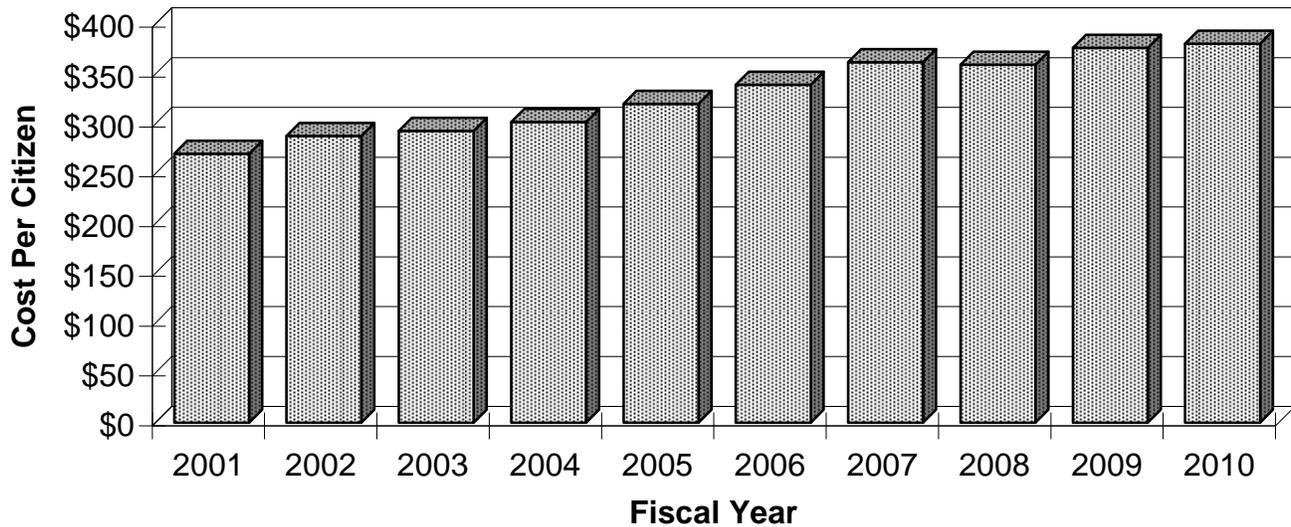
FY 2009 increase is mainly due to increases in capital expenditures and additional 4 police personnel and the addition of 2 fire personnel.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Expense Per Capita - Public Safety



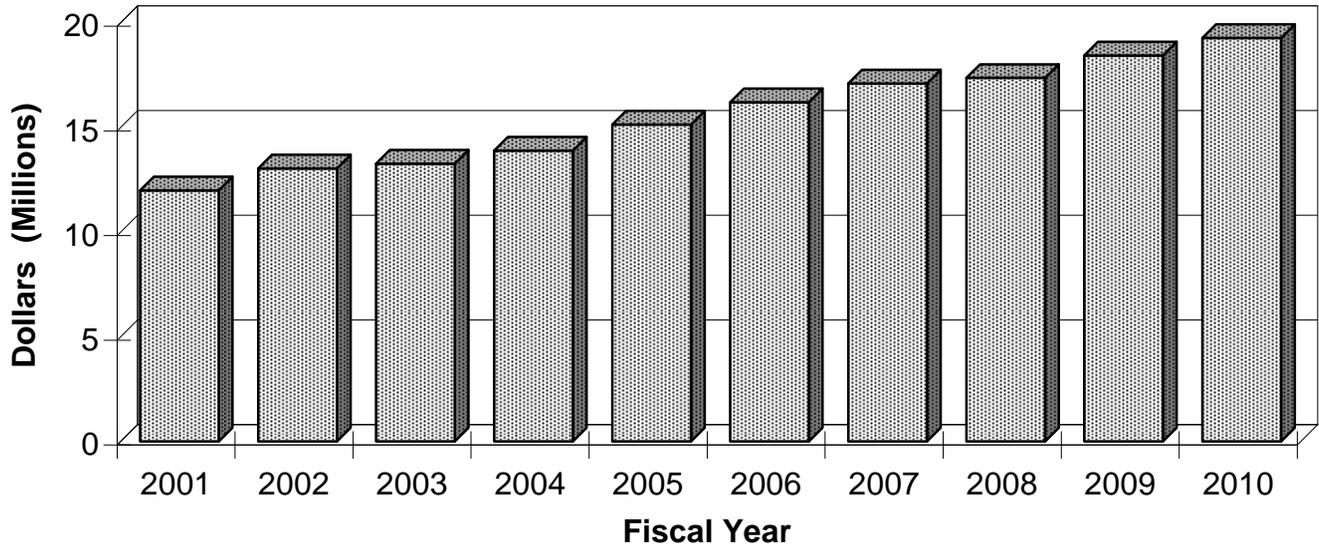
### Fiscal Year History:

Fiscal Year	Expenditure	Estimated Population	Expense Per Capita	Annual Percent Change	Annual Average Increase
2001	\$23,301,920	86,391	\$269.73	3.80%	1 year 3.80%
2002	\$25,268,570	87,838	\$287.67	6.65%	2 year 5.23%
2003	\$26,096,541	89,111	\$292.85	1.80%	3 year 4.08%
2004	\$27,282,280	90,384	\$301.85	3.07%	4 year 3.83%
2005	\$29,321,215	91,657	\$319.90	5.98%	5 year 4.26%
2006	\$31,514,103	92,935	\$339.10	6.00%	6 year 4.55%
2007	\$33,623,579	92,937	\$361.79	6.69%	7 year 4.86%
2008	\$34,413,885	95,782	\$359.29	-0.69%	8 year 4.16%
2009	\$36,640,387	97,403	\$376.17	4.70%	9 year 4.22%
<b>2010</b>	<b>\$37,602,988</b>	<b>98,893</b>	<b>\$380.24</b>	<b>1.08%</b>	<b>10 year 3.91%</b>

**Notes:**

FY 2009 - The city budgeted for a reduction of (0.2%) in the general fund. Many departments were asked to limit expenditures, however public safety was a council priority and received funding increases of approximately 5% in the 2009 budget.

## Public Safety Expenditures - Police Department



### Fiscal Year History:

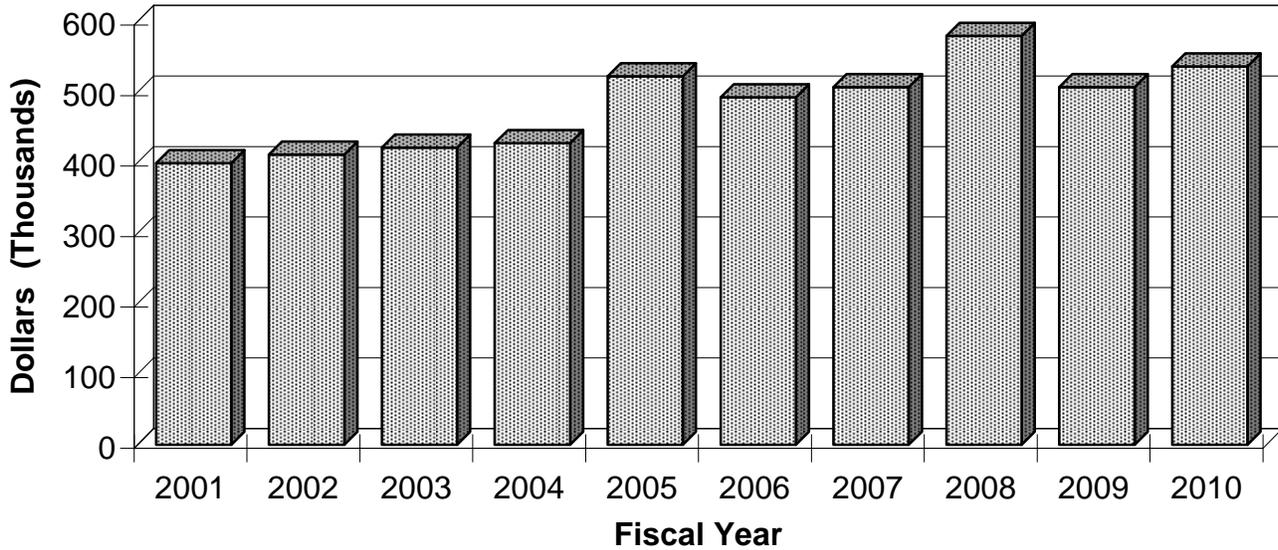
Fiscal Year	Expenditure	% Increase	
		Over Previous Year	Average Increase
2001	\$12,003,622	7.66%	1 year
2002	\$13,046,196	8.69%	2 year
2003	\$13,272,194	1.73%	3 year
2004	\$13,893,140	4.68%	4 year
2005	\$15,138,821	8.97%	5 year
2006	\$16,208,864	7.07%	6 year
2007	\$17,101,045	5.50%	7 year
2008	\$17,371,190	1.58%	8 year
2009	\$18,444,492	6.18%	9 year
<b>2010</b>	<b>\$19,274,725</b>	<b>4.50%</b>	<b>10 year</b>

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy Development & Administration Expenditures Law - Prosecutor



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$249,830	2.49%	1 year
2002	\$269,943	8.05%	2 year
2003	\$268,815	(0.42%)	3 year
2004	\$284,587	5.87%	4 year
2005	\$334,379	17.50%	5 year
2006	\$353,486	5.71%	6 year
2007	\$395,972	12.02%	7 year
2008	\$394,894	(0.27%)	8 year
2009	\$440,115	11.45%	9 year
<b>2010</b>	<b>\$581,520</b>	<b>32.13%</b>	<b>10 year</b>

**Notes:**

Law Department consists of both City Counselor and City Prosecutor.

FY 2005 increase is due to an approved addition of a position in the Prosecutor's Office

FY 2007 increase due to an increase in internal fees charged for services.

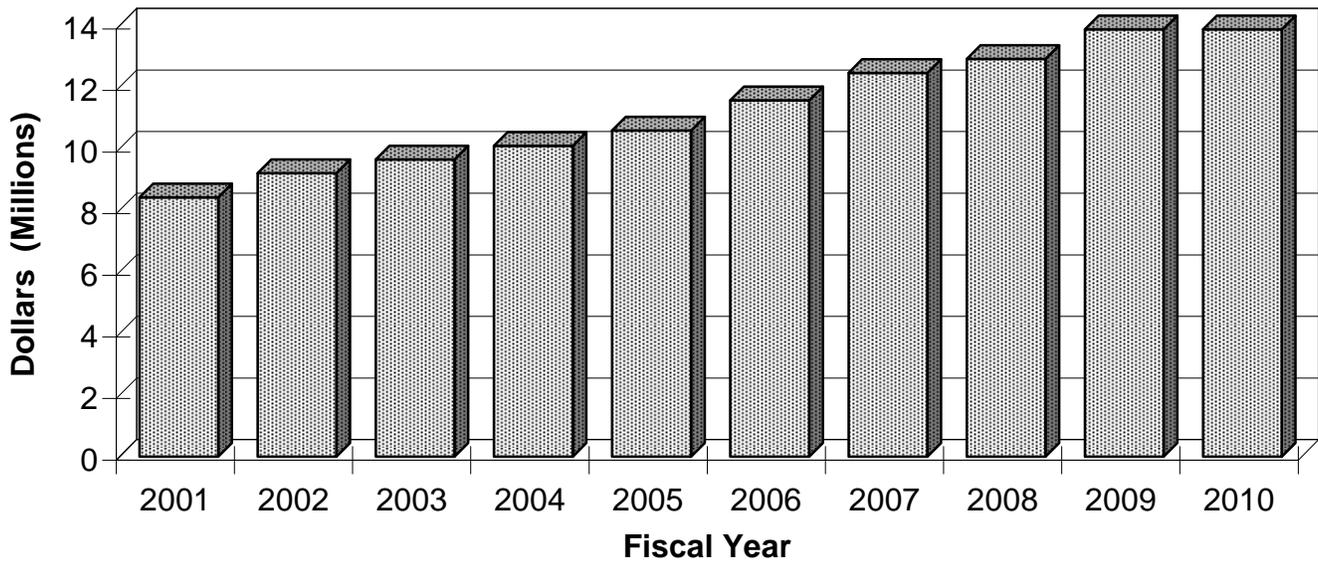
FY 2010 increase is due to the addition of 3.0 staff members in response to the red light camera program.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Public Safety Expenditures - Fire Department



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase	
		Over Previous Year	Average Increase
2001	\$8,422,891	3.49%	1 year
2002	\$9,207,194	9.31%	2 year
2003	\$9,650,972	4.82%	3 year
2004	\$10,097,846	4.63%	4 year
2005	\$10,594,659	4.92%	5 year
2006	\$11,570,721	9.21%	6 year
2007	\$12,460,527	7.69%	7 year
2008	\$12,913,984	3.64%	8 year
2009	\$13,875,407	7.44%	9 year
<b>2010</b>	<b>\$13,872,404</b>	<b>(0.02%)</b>	<b>10 year</b>

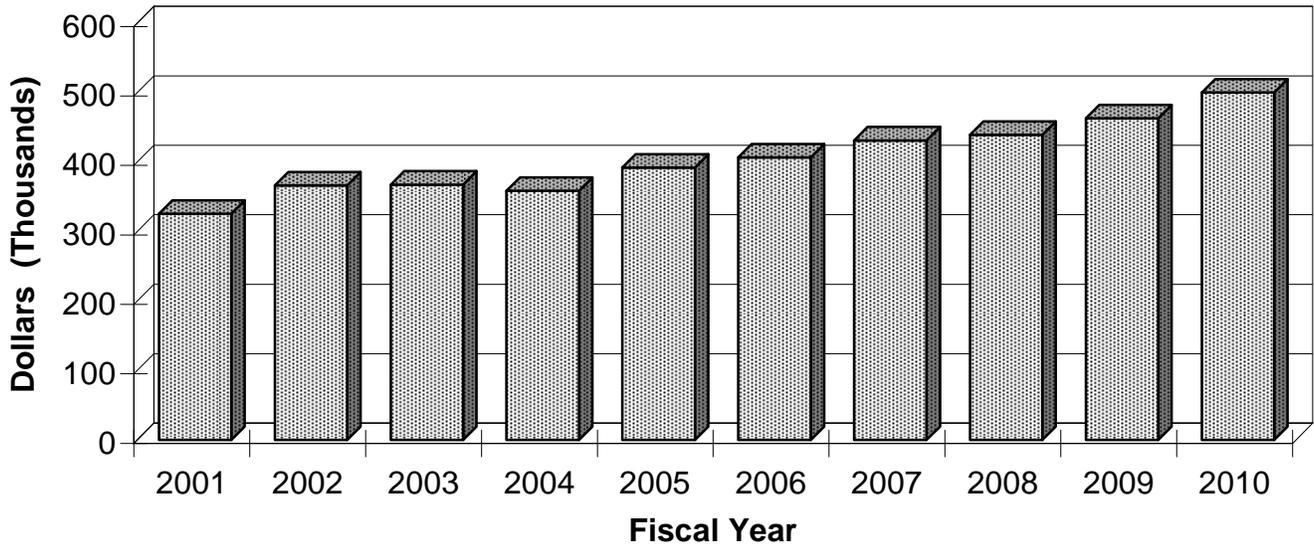
FY 2010 decrease is due to holding 4 authorized firefighter positions vacant for the year.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Public Safety Expenditures - Animal Control



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase		
		Over Previous Year	Average Increase	
2001	\$325,551	(7.63%)	1 year	(7.63%)
2002	\$366,441	12.56%	2 year	2.47%
2003	\$367,566	0.31%	3 year	1.75%
2004	\$358,773	(2.39%)	4 year	0.71%
2005	\$392,124	9.30%	5 year	2.43%
2006	\$406,779	3.74%	6 year	2.65%
2007	\$431,211	6.01%	7 year	3.13%
2008	\$439,180	1.85%	8 year	2.97%
2009	\$463,017	5.43%	9 year	3.24%
<b>2010</b>	<b>\$500,321</b>	<b>8.06%</b>	<b>10 year</b>	<b>3.72%</b>

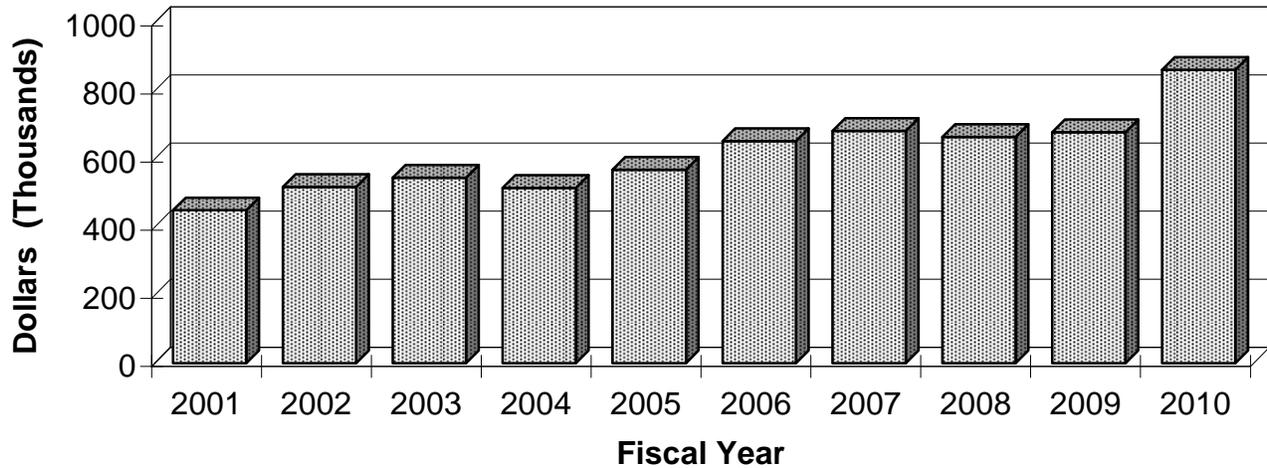
FY 2010 increased due to increase funding for the Central Humane Society.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Public Safety Expenditures - Municipal Court



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$449,051	4.86%	1 year
2002	\$517,863	15.32%	2 year
2003	\$544,800	5.20%	3 year
2004	\$514,957	(5.48%)	4 year
2005	\$568,531	10.40%	5 year
2006	\$652,572	14.78%	6 year
2007	\$682,203	4.54%	7 year
2008	\$664,327	(2.62%)	8 year
2009	\$678,355	2.11%	9 year
<b>2010</b>	<b>\$861,334</b>	<b>26.97%</b>	<b>10 year</b>

**Notes:**

FY 2006 increase is due to one-time expenditures for purchasing a new file storage system and upgrading the courts software and computer system.

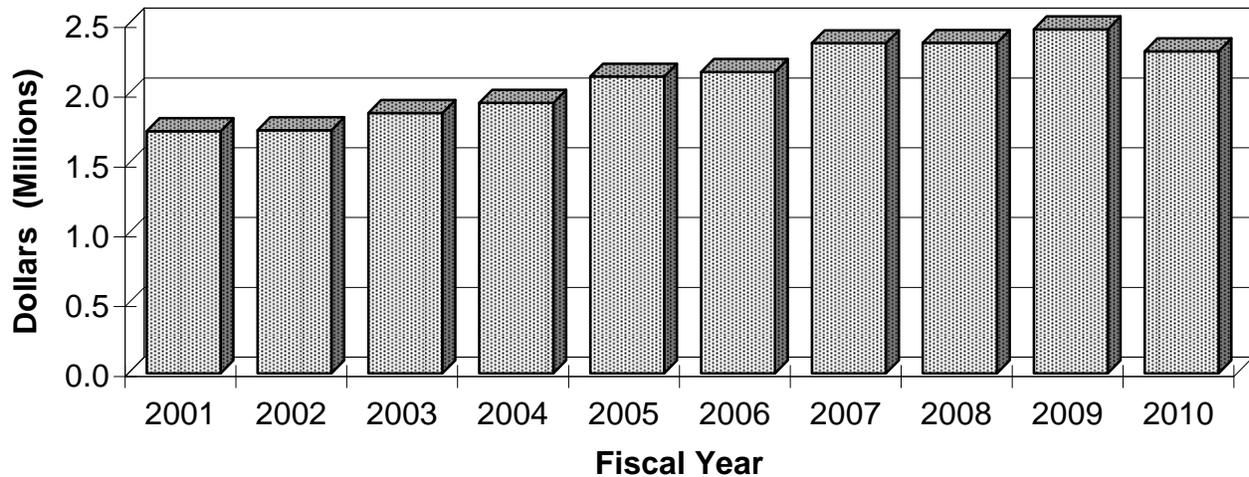
FY 2010 increase is due to additional staff added for the red light camera program.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Public Safety Expenditures - Joint Communications



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase		
		Over Previous Year	Average Increase	
2001	\$1,734,541	0.81%	1 year	0.81%
2002	\$1,741,276	0.39%	2 year	0.60%
2003	\$1,864,132	7.06%	3 year	2.75%
2004	\$1,936,965	3.91%	4 year	3.04%
2005	\$2,125,150	9.72%	5 year	4.38%
2006	\$2,157,880	1.54%	6 year	3.90%
2007	\$2,365,272	9.61%	7 year	4.72%
2008	\$2,367,443	0.09%	8 year	4.14%
2009	\$2,463,316	4.05%	9 year	4.13%
<b>2010</b>	<b>\$2,306,673</b>	<b>(6.36%)</b>	<b>10 year</b>	<b>3.08%</b>

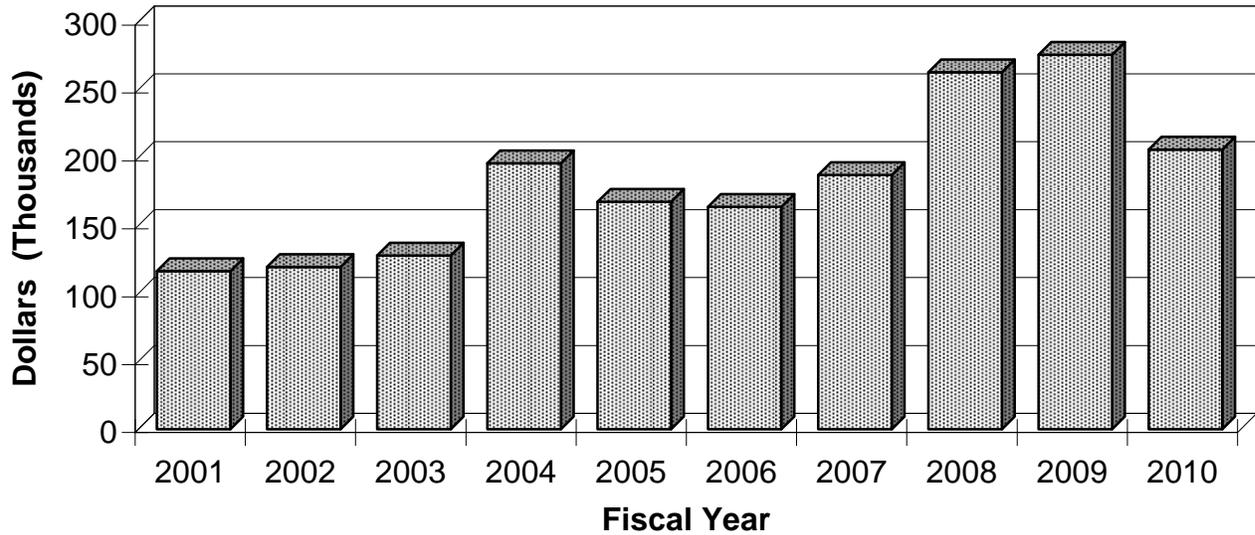
FY 2010 decrease is due to one-time equipment purchases in FY 2009 for radio infra tower sites and a personnel vacancy.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Public Safety Expenditures - Emergency Management



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$116,434	26.91%	1 year
2002	\$119,657	2.77%	2 year
2003	\$128,062	7.02%	3 year
2004	\$196,012	53.06%	4 year
2005	\$167,551	(14.52%)	5 year
2006	\$163,801	(2.24%)	6 year
2007	\$187,349	14.38%	7 year
2008	\$262,867	40.31%	8 year
2009	\$275,685	4.88%	9 year
<b>2010</b>	<b>\$206,011</b>	<b>(25.27%)</b>	<b>10 year</b>

**Notes:**

FY 2004 increased for communications, computer and miscellaneous equipment due to a large one time grant received for Weapons of Mass Destruction (WMD)

FY 2008 increase due to the receipt of a homeland security grant to purchase a vehicle and communication equipment.

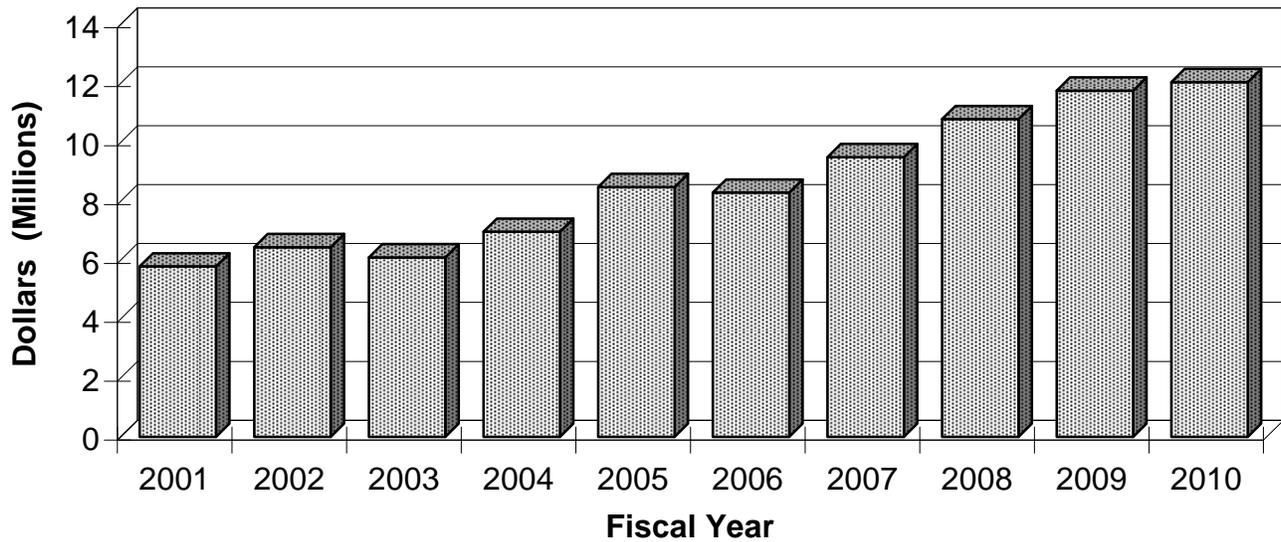
FY 2010 decrease is due to a reallocation of personnel.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Summary - Total Transportation & Public Works Administration Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$5,785,991	5.24%	1 year 5.24%
2002	\$6,436,899	11.25%	2 year 8.24%
2003	\$6,091,173	(5.37%)	3 year 3.71%
2004	\$6,961,464	14.29%	4 year 6.35%
2005	\$8,482,562	21.85%	5 year 9.45%
2006	\$8,289,202	(2.28%)	6 year 7.50%
2007	\$9,499,218	14.60%	7 year 8.51%
2008	\$10,787,637	13.56%	8 year 9.14%
2009	\$11,753,085	8.95%	9 year 9.12%
<b>2010</b>	<b>\$12,044,661</b>	<b>2.48%</b>	<b>10 year 8.46%</b>

**Notes:**

Total Transportation & Public Works Administration Expenditures = Total Transportation in Annual Report plus Public Works Administration.

FY 2005 increased due in part to an increased emphasis on street maintenance.

FY 2006 decrease is due in part to one-time capital items being purchased in FY 2005.

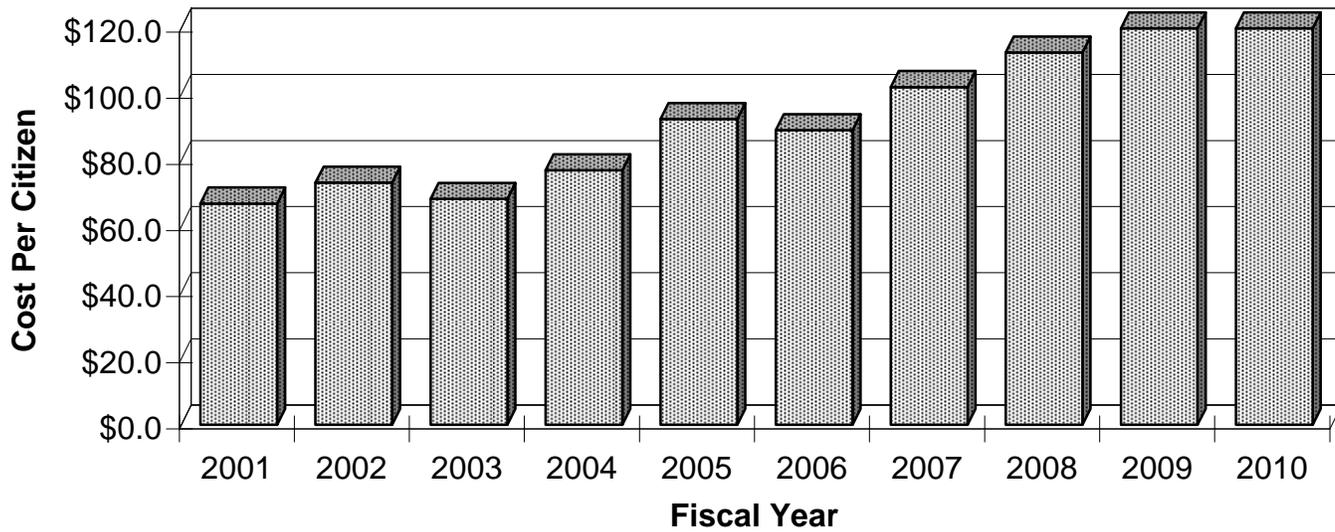
FY 2007 and FY 2008 increased due to the receipt and use of non-motorized grant funds which are scheduled over a period of a few years.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Expense Per Capita - Transportation and Public Works Administration

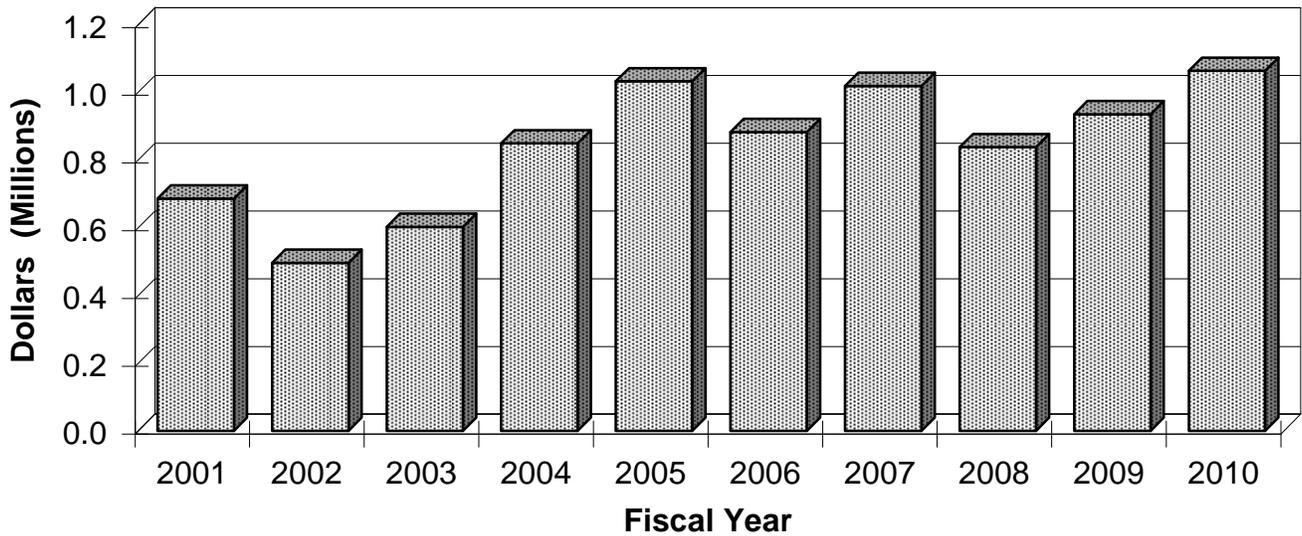


### Fiscal Year History:

Fiscal Year	Expenditure	Estimated Population	Expense Per Capita	Annual Percent Change	Annual Average Increase
2001	\$5,785,991	86,391	\$66.97	3.51%	1 year 3.51%
2002	\$6,436,899	87,838	\$73.28	9.42%	2 year 6.46%
2003	\$6,091,173	89,111	\$68.35	(6.72%)	3 year 2.07%
2004	\$6,961,464	90,384	\$77.02	12.68%	4 year 4.72%
2005	\$8,482,562	91,657	\$92.55	20.16%	5 year 7.81%
2006	\$8,289,202	92,935	\$89.19	(3.62%)	6 year 5.90%
2007	\$9,499,218	92,937	\$102.21	14.60%	7 year 7.14%
2008	\$10,787,637	95,782	\$112.63	10.19%	8 year 7.53%
2009	\$11,753,085	97,403	\$120.66	7.14%	9 year 7.48%
<b>2010</b>	<b>\$12,044,661</b>	<b>98,893</b>	<b>\$121.79</b>	<b>0.94%</b>	<b>10 year 6.83%</b>

Notes:

## Transportation & Public Works Admin. Expenditures - Traffic Control



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$685,637	36.02%	1 year 36.02%
2002	\$495,522	(27.73%)	2 year 4.15%
2003	\$601,856	21.46%	3 year 9.92%
2004	\$848,380	40.96%	4 year 17.68%
2005	\$1,031,718	21.61%	5 year 18.46%
2006	\$881,597	(14.55%)	6 year 12.96%
2007	\$1,018,313	15.51%	7 year 13.33%
2008	\$837,186	(17.79%)	8 year 9.44%
2009	\$934,149	11.58%	9 year 9.67%
<b>2010</b>	<b>\$1,062,746</b>	<b>13.77%</b>	<b>10 year 10.08%</b>

#### Notes:

FY 2004 large increase was mainly due to additions personnel for stripping and the purchase of countdown timers and a pedestrian flag system.

FY 2005 increase is due to the purchase of additional count down timers and work performed by Park Mark for paint striping.

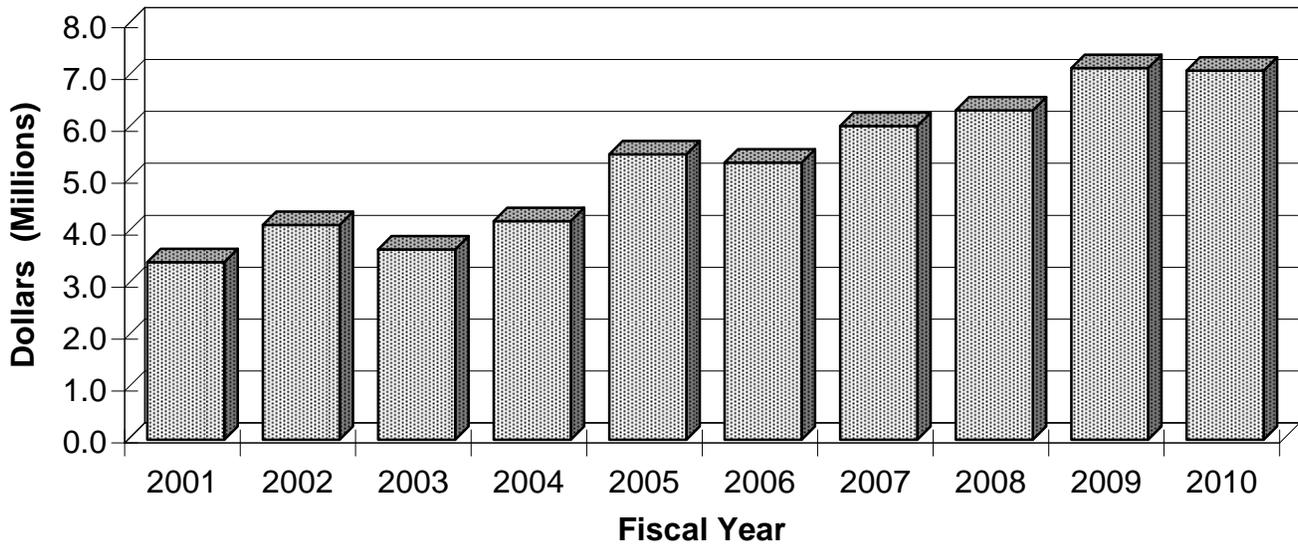
FY 2010 increase is due to the one-time capital purchase of striping equipment and paint.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Transportation & Public Works Admin. Expenditures - Streets & Sidewalks



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$3,420,260	1.93%	1 year
2002	\$4,136,411	20.94%	2 year
2003	\$3,662,559	(11.46%)	3 year
2004	\$4,206,153	14.84%	4 year
2005	\$5,493,438	30.60%	5 year
2006	\$5,337,853	(2.83%)	6 year
2007	\$6,040,170	13.16%	7 year
2008	\$6,342,784	5.01%	8 year
2009	\$7,153,895	12.79%	9 year
<b>2010</b>	<b>\$7,105,835</b>	<b>(0.67%)</b>	<b>10 year</b>

**Notes:**

Streets & Sidewalks = Streets & Sidewalks in Annual Report plus Street Lighting.

FY 2004 increase is mainly due to the purchase and replacement of various large pieces of street equipment (ie. chip spreader, backhoe and street sweepers).

FY 2005 increased due in part to a large increase in the amount of street maintenance performed.

FY 2006 decrease is due in part to one-time capital items being purchased in FY 2005.

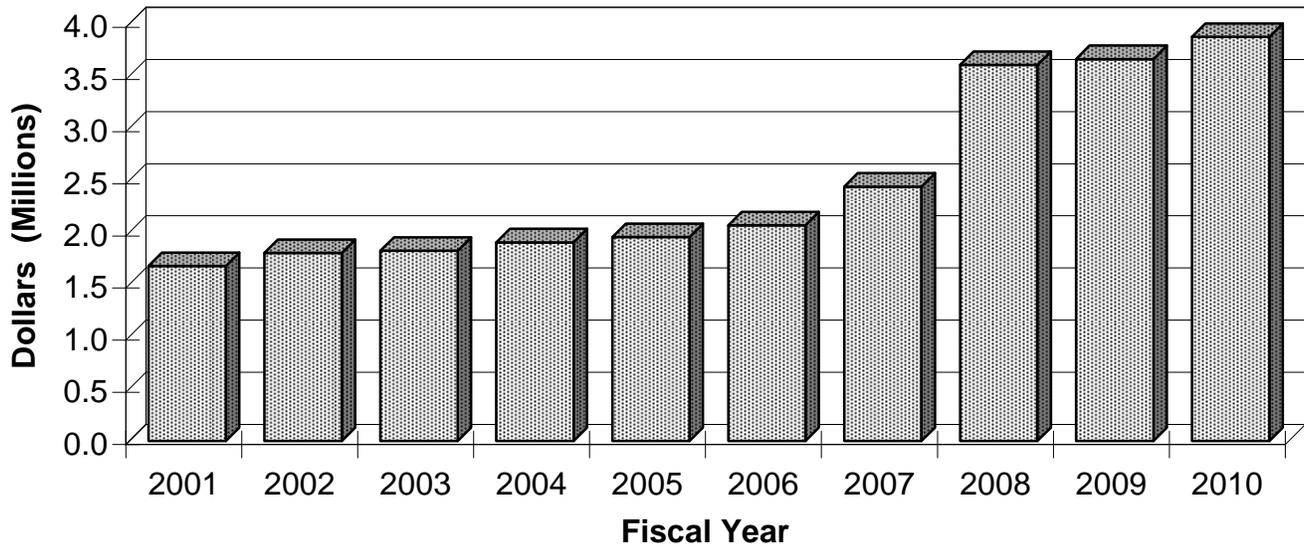
FY 2009 increase is due increase in street milling and overlay work.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Transportation & Public Works Admin. Expenditures - Public Works Administration



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$1,680,094	2.56%	1 year 2.56%
2002	\$1,804,966	7.43%	2 year 5.00%
2003	\$1,826,758	1.21%	3 year 3.73%
2004	\$1,906,931	4.39%	4 year 3.90%
2005	\$1,957,406	2.65%	5 year 3.65%
2006	\$2,069,752	5.74%	6 year 4.00%
2007	\$2,440,735	17.92%	7 year 5.99%
2008	\$3,607,667	47.81%	8 year 11.21%
2009	\$3,665,041	1.59%	9 year 10.14%
<b>2010</b>	<b>\$3,876,080</b>	<b>5.76%</b>	<b>10 year 9.71%</b>

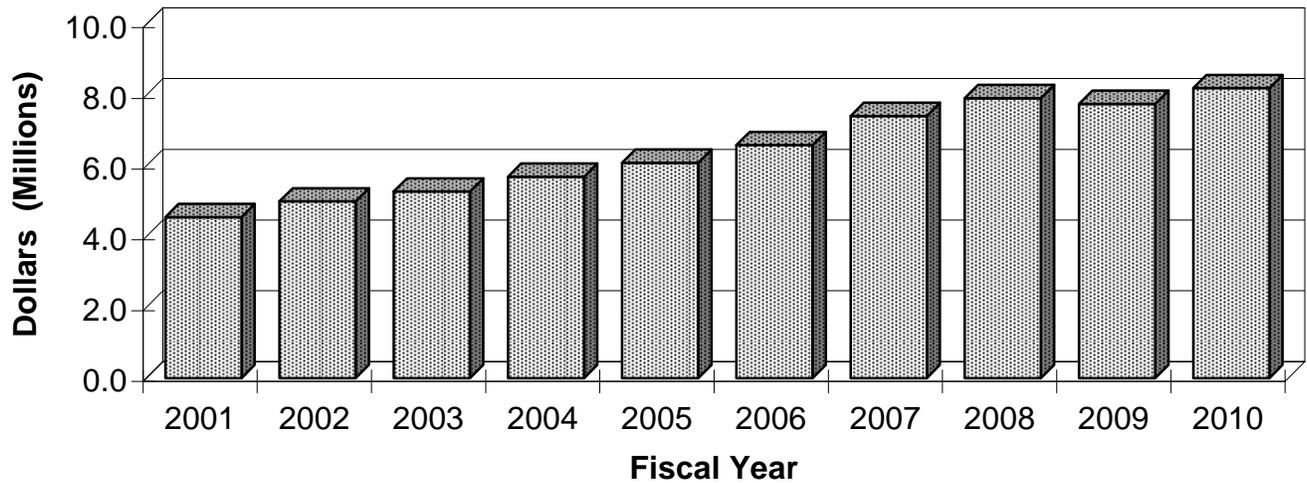
FY 2007 and FY 2008 increased due to the receipt and use of Non-motorized grant funds which is scheduled to be used over a period of a few years.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Summary - Total Health & Environment Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$4,549,478	8.27%	1 year
2002	\$4,994,058	9.77%	2 year
2003	\$5,272,912	5.58%	3 year
2004	\$5,692,406	7.96%	4 year
2005	\$6,086,974	6.93%	5 year
2006	\$6,587,139	8.22%	6 year
2007	\$7,411,603	12.52%	7 year
2008	\$7,911,923	6.75%	8 year
2009	\$7,753,956	(2.00%)	9 year
<b>2010</b>	<b>\$8,197,581</b>	<b>5.72%</b>	<b>10 year</b>

**Notes:**

Total Health and Environment Expenditures = Total Health and Environment in Annual Report

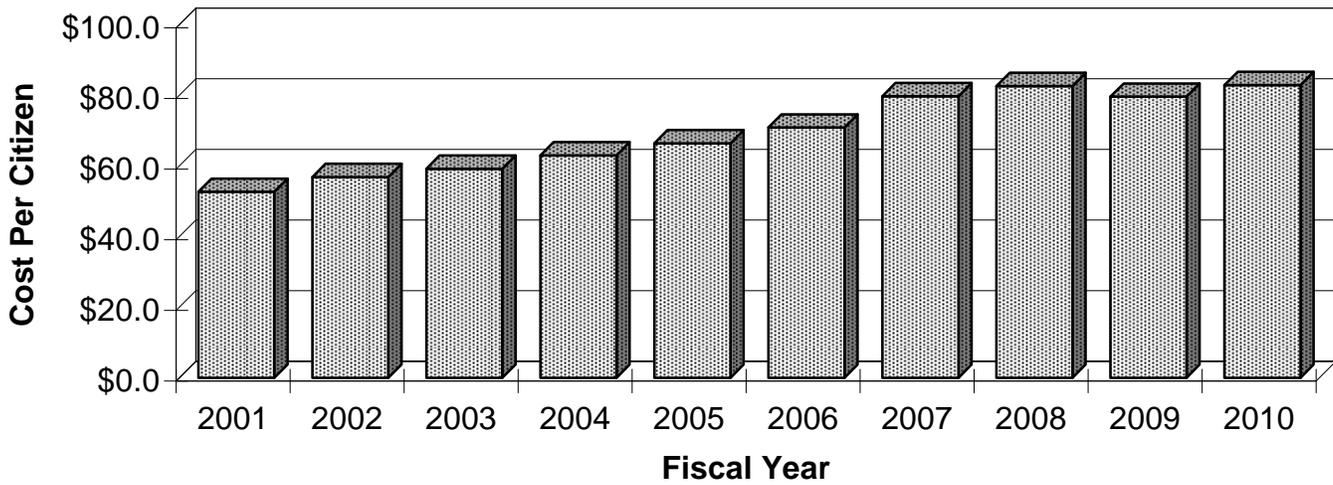
FY 2009 decreases mainly due to reduction in staff and decreasing expenditures.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

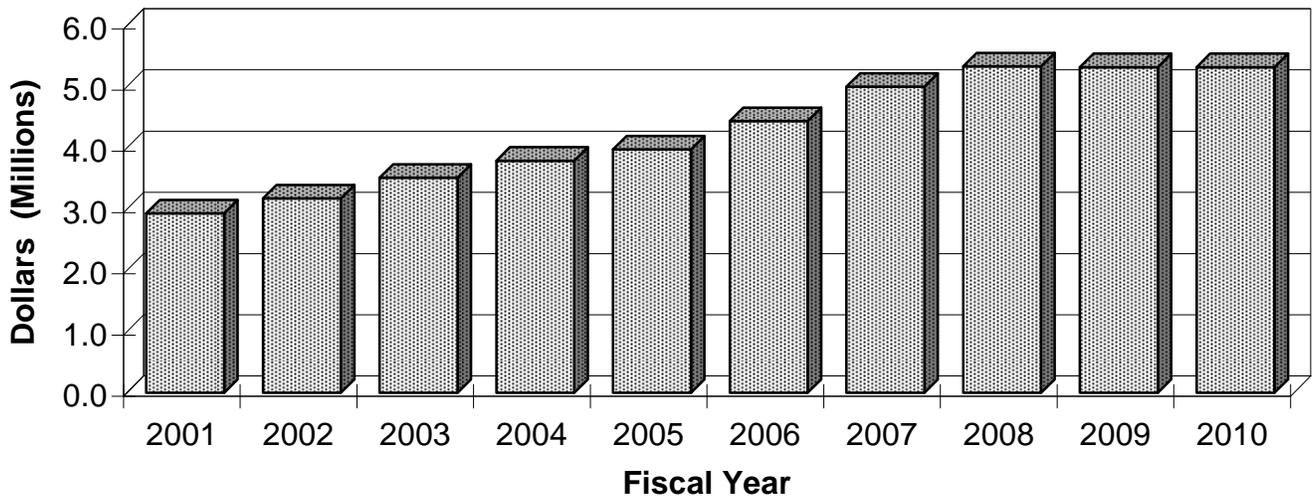
## Expense Per Capita - Health and Environment



### Fiscal Year History:

Fiscal Year	Expenditure	Estimated Population	Expense Per Capita	Annual Percent Change	Annual Average Increase
2001	\$4,549,478	86,391	\$52.66	6.48%	1 year 6.48%
2002	\$4,994,058	87,838	\$56.86	7.96%	2 year 7.22%
2003	\$5,272,912	89,111	\$59.17	4.08%	3 year 6.17%
2004	\$5,692,406	90,384	\$62.98	6.44%	4 year 6.24%
2005	\$6,086,974	91,657	\$66.41	5.45%	5 year 6.08%
2006	\$6,587,139	92,935	\$70.88	6.73%	6 year 6.19%
2007	\$7,411,603	92,937	\$79.75	12.51%	7 year 7.09%
2008	\$7,911,923	95,782	\$82.60	3.58%	8 year 6.65%
2009	\$7,753,956	97,403	\$79.61	-3.63%	9 year 5.51%
<b>2010</b>	<b>\$8,197,581</b>	<b>98,893</b>	<b>\$82.89</b>	<b>4.13%</b>	<b>10 year 5.37%</b>

## Health & Environment Expenditures - Health Services



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$2,932,152	8.00%	1 year
2002	\$3,178,136	8.39%	2 year
2003	\$3,513,463	10.55%	3 year
2004	\$3,793,586	7.97%	4 year
2005	\$3,976,631	4.83%	5 year
2006	\$4,440,047	11.65%	6 year
2007	\$5,001,268	12.64%	7 year
2008	\$5,334,756	6.67%	8 year
2009	\$5,320,719	(0.26%)	9 year
<b>2010</b>	<b>\$5,319,573</b>	<b>(0.02%)</b>	<b>10 year</b>

**Notes:**

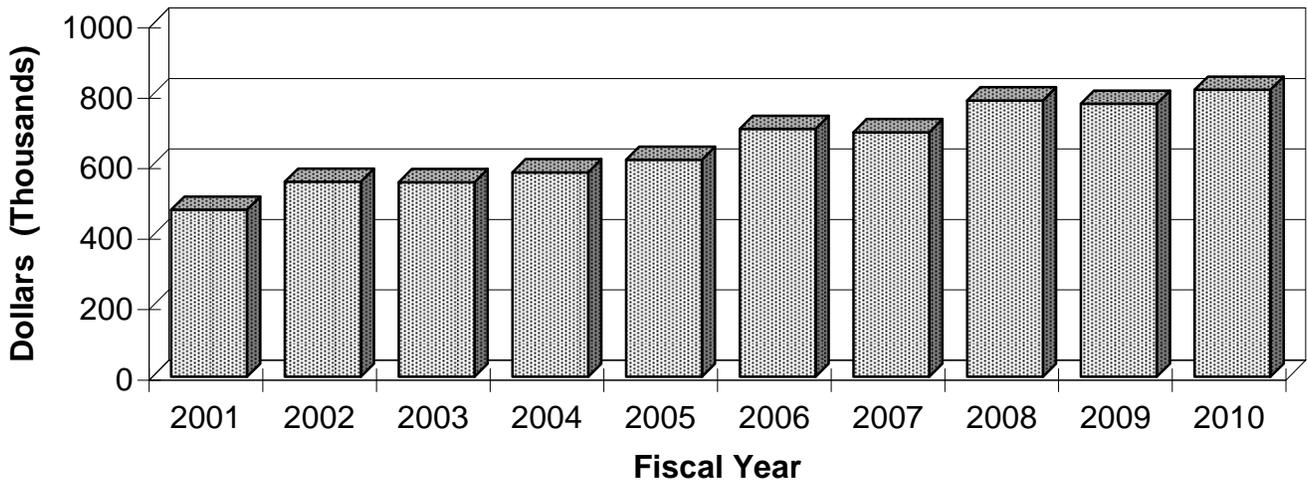
FY 2006 - Health Department received a grant from the MO Foundation for Health which increases money available for specifically related expenditures.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Health & Environment Expenditures - Planning



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$474,359	7.44%	1 year
2002	\$554,004	16.79%	2 year
2003	\$552,474	(0.28%)	3 year
2004	\$580,542	5.08%	4 year
2005	\$616,073	6.12%	5 year
2006	\$703,482	14.19%	6 year
2007	\$694,381	(1.29%)	7 year
2008	\$784,649	13.00%	8 year
2009	\$774,792	(1.26%)	9 year
<b>2010</b>	<b>\$815,107</b>	<b>5.20%</b>	<b>10 year</b>

**Notes:**

FY 2006 increase due to expenses for consulting services for long range planning affiliated with CATSO.

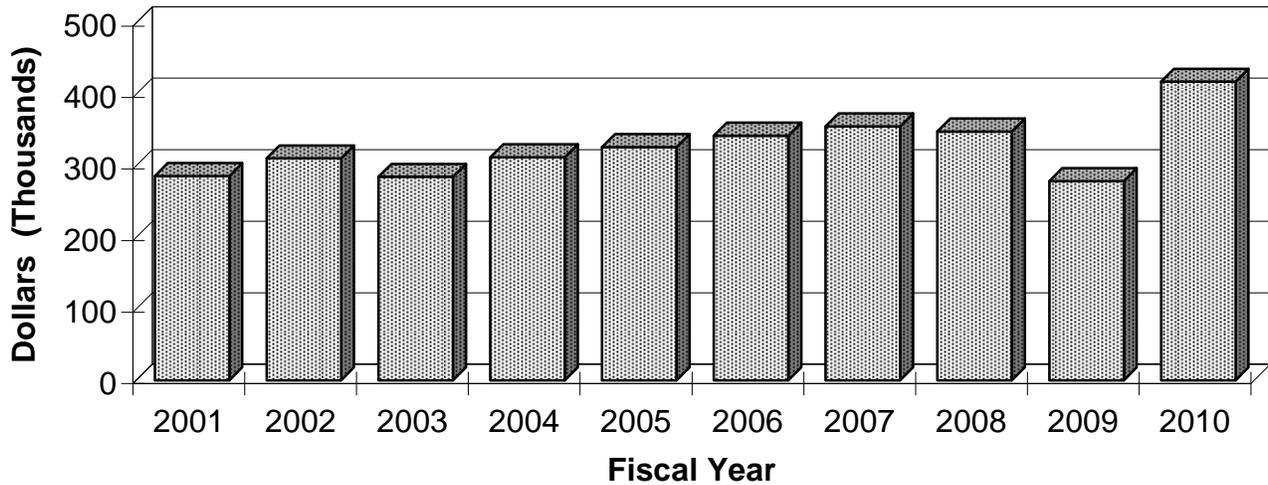
FY 2008 increase is due in part to expenses for MID-MO regional planning dues, safe routes to school (grant funded) and employee home ownership program.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Health & Environment Expenditures - Department of Economic Development



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$285,952	30.68%	1 year 30.68%
2002	\$310,546	8.60%	2 year 19.64%
2003	\$284,771	(8.30%)	3 year 10.33%
2004	\$312,088	9.59%	4 year 10.14%
2005	\$326,276	4.55%	5 year 9.02%
2006	\$342,420	4.95%	6 year 8.34%
2007	\$355,168	3.72%	7 year 7.68%
2008	\$348,184	(1.97%)	8 year 6.48%
2009	\$278,758	(19.94%)	9 year 3.54%
<b>2010</b>	<b>\$417,777</b>	<b>49.87%</b>	<b>10 year 8.18%</b>

**Notes:**

FY 2009 decrease due in part to a reduction in staff and director's vacancy for 6 months.

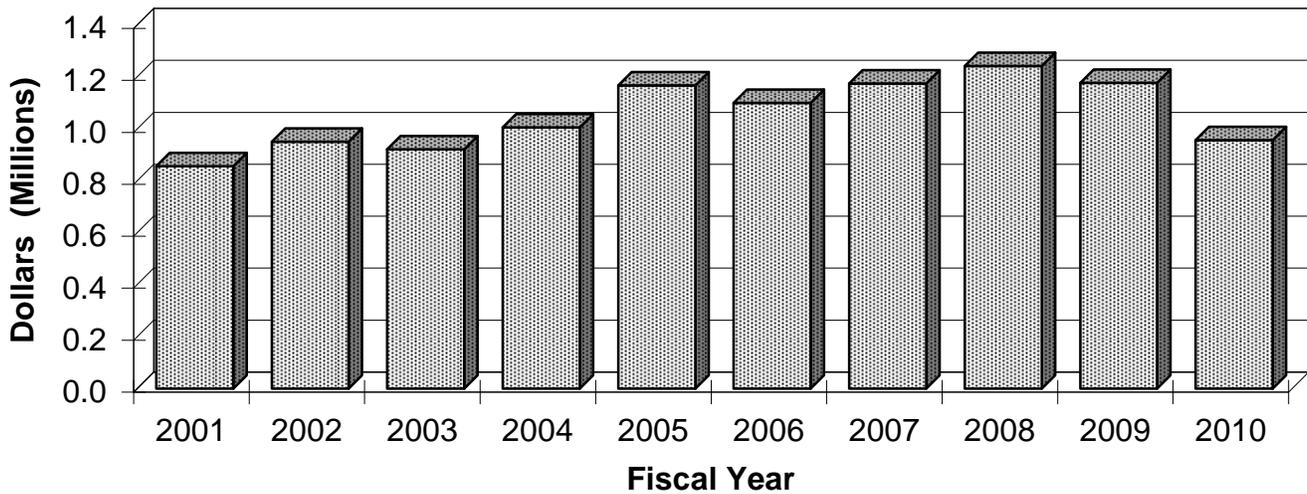
FY 2010 increase due to a full year of new director's salary.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Health & Environment Expenditures - Protective Inspection



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$857,015	3.65%	1 year
2002	\$951,372	11.01%	2 year
2003	\$922,204	(3.07%)	3 year
2004	\$1,006,190	9.11%	4 year
2005	\$1,167,994	16.08%	5 year
2006	\$1,101,190	(5.72%)	6 year
2007	\$1,175,008	6.70%	7 year
2008	\$1,243,271	5.81%	8 year
2009	\$1,177,336	(5.30%)	9 year
<b>2010</b>	<b>\$956,921</b>	<b>(18.72%)</b>	<b>10 year</b>

**Notes:**

FY 2006 decrease is due to one-time capital purchases (truck and auto) in FY 2005.

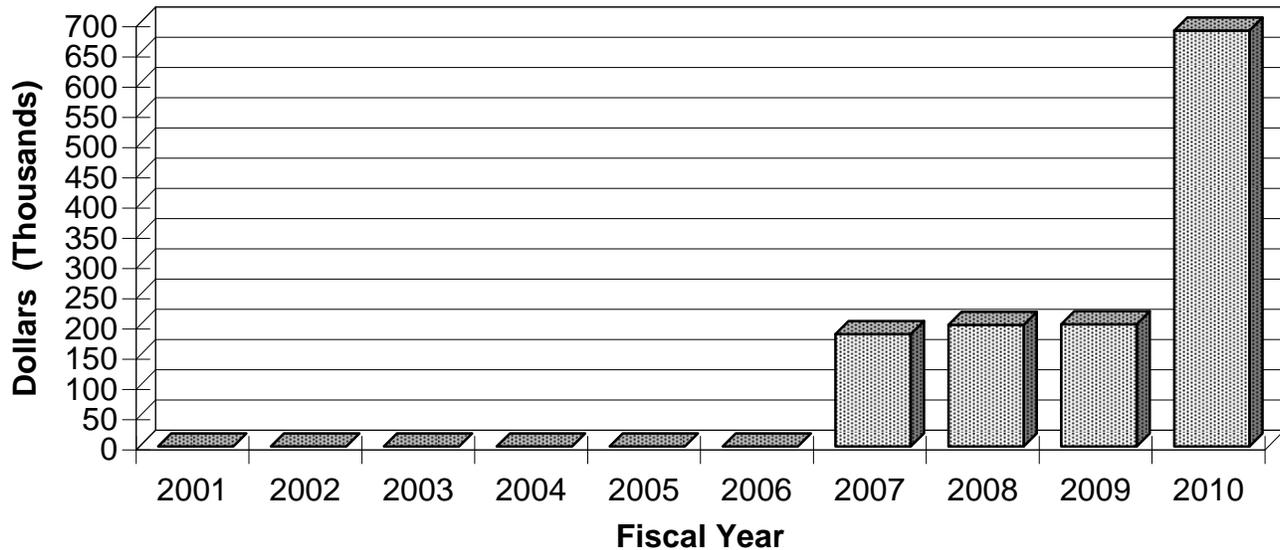
FY 2010 decrease is due to the reallocation of 6.5 staff members to the newly created Neighborhood Services department.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Policy Development & Administration Expenditures - Neighborhood Services



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$0	0.00%	1 year
2002	\$0	0.00%	2 year
2003	\$0	0.00%	3 year
2004	\$0	0.00%	4 year
2005	\$0	0.00%	5 year
2006	\$0	0.00%	6 year
2007	\$185,778	100.00%	7 year
2008	\$201,063	8.23%	8 year
2009	\$202,351	0.64%	9 year
<b>2010</b>	<b>\$688,203</b>	<b>240.10%</b>	<b>10 year</b>

**Notes:**

In FY 2007 Volunteer Services was moved into the General Fund.

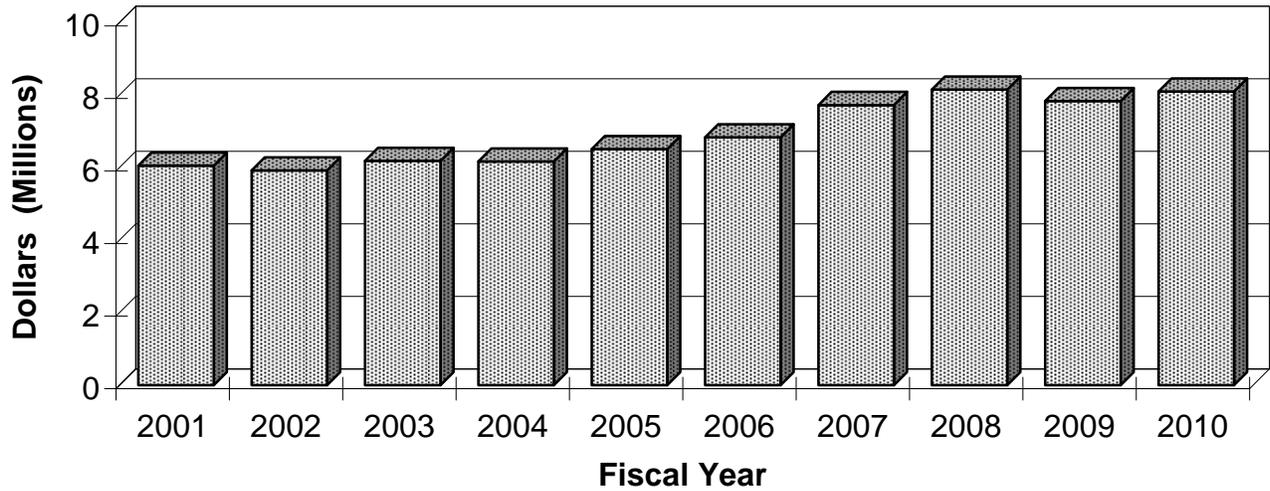
In FY 2010 Volunteer Services was changed to Neighborhood services bringing together various staff members from other departments to focus on neighborhood issues and the enforcement of rental house codes with a new alignment with volunteer resources.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Summary - Total Personal Development Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$6,058,226	14.62%	1 year
2002	\$5,928,369	(2.14%)	2 year
2003	\$6,188,647	4.39%	3 year
2004	\$6,174,844	(0.22%)	4 year
2005	\$6,516,187	5.53%	5 year
2006	\$6,836,528	4.92%	6 year
2007	\$7,729,361	13.06%	7 year
2008	\$8,154,569	5.50%	8 year
2009	\$7,839,432	(3.86%)	9 year
<b>2010</b>	<b>\$8,101,098</b>	<b>3.34%</b>	<b>10 year</b>

**Notes:**

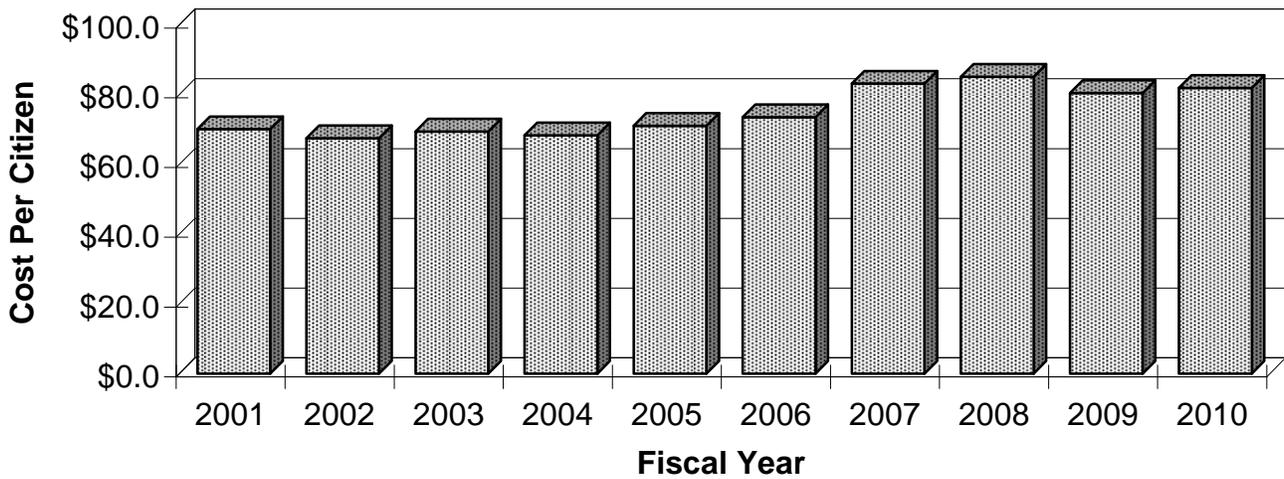
Total Personal Development Expenditures = Total Personal Development in Annual Report plus Recreation Services Subsidy.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Expense Per Capita - Personal Development

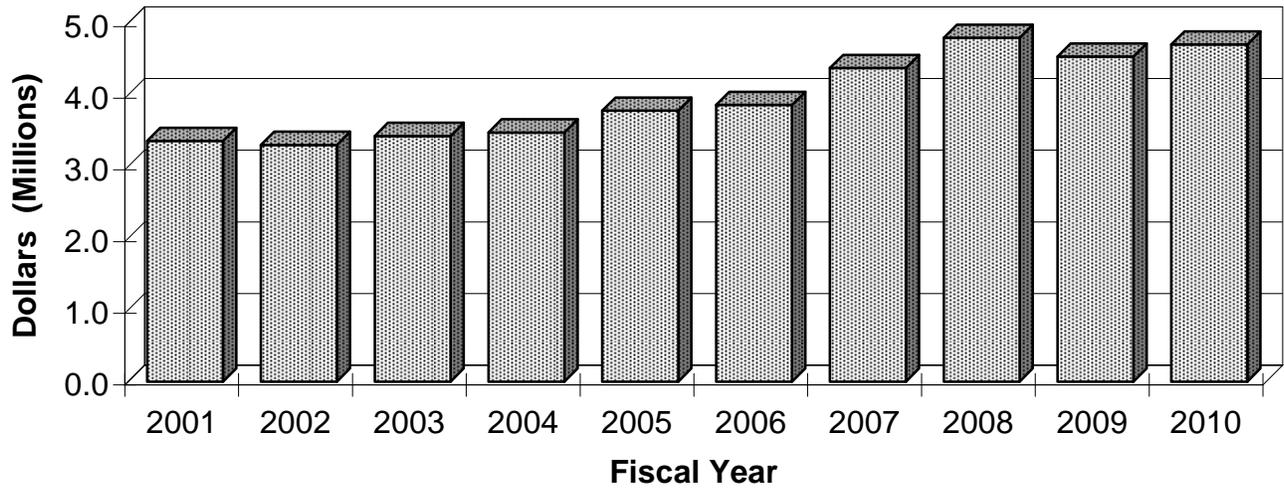


### Fiscal Year History:

Fiscal Year	Expenditure	Estimated Population	Expense Per Capita	Annual Percent Change	Annual Average Increase	
2001	\$6,058,226	86,391	\$70.13	12.73%	1 year	12.73%
2002	\$5,928,369	87,838	\$67.49	(3.76%)	2 year	4.49%
2003	\$6,188,647	89,111	\$69.45	2.90%	3 year	3.96%
2004	\$6,174,844	90,384	\$68.32	(1.63%)	4 year	2.56%
2005	\$6,516,187	91,657	\$71.09	4.06%	5 year	2.86%
2006	\$6,836,528	92,935	\$73.56	3.47%	6 year	2.96%
2007	\$7,729,361	92,937	\$83.17	13.06%	7 year	4.41%
2008	\$8,154,569	95,782	\$85.14	2.37%	8 year	4.15%
2009	\$7,839,432	97,403	\$80.48	(5.46%)	9 year	3.08%
<b>2010</b>	<b>\$8,101,098</b>	<b>98,893</b>	<b>\$81.92</b>	<b>1.78%</b>	<b>10 year</b>	<b>2.95%</b>

Notes:

## Personal Development Expenditures - Parks & Recreation



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$3,359,796	21.18%	1 year 21.18%
2002	\$3,303,209	(1.68%)	2 year 9.75%
2003	\$3,428,616	3.80%	3 year 7.76%
2004	\$3,476,623	1.40%	4 year 6.17%
2005	\$3,782,565	8.80%	5 year 6.70%
2006	\$3,861,456	2.09%	6 year 5.93%
2007	\$4,377,743	13.37%	7 year 6.99%
2008	\$4,797,693	9.59%	8 year 7.32%
2009	\$4,536,529	(5.44%)	9 year 5.90%
<b>2010</b>	<b>\$4,706,448</b>	<b>3.75%</b>	<b>10 year 5.68%</b>

**Notes:**

FY 2005 increase was due in part to the one time purchase of capital items (ie. flatbed trucks, cargo van and a pick-up truck)

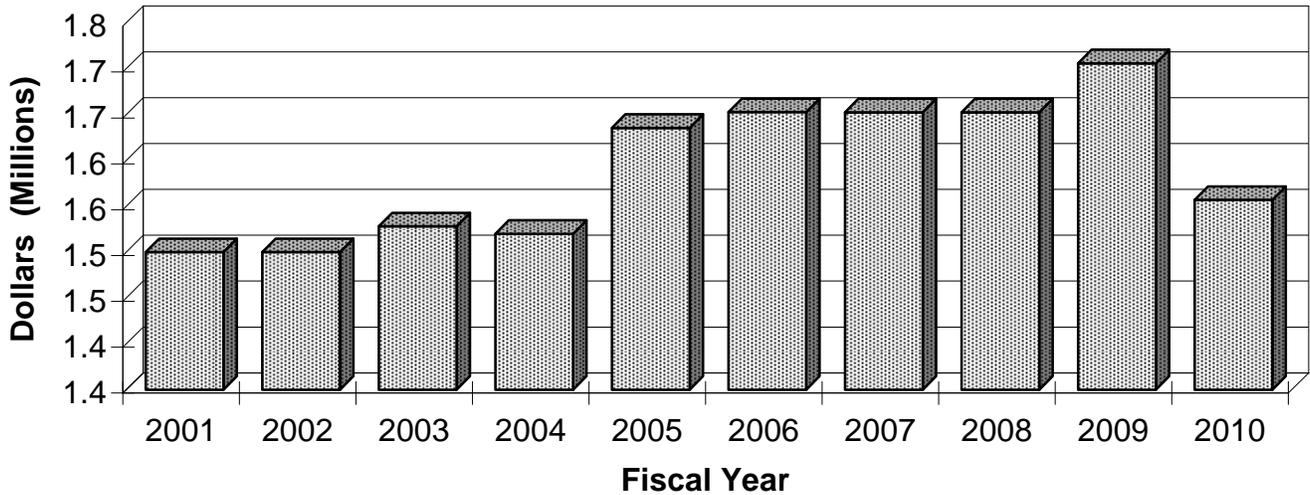
FY 2008 increase was due in part to increase costs for fuel and utilities.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Personal Development Expenditures - Recreation Services Subsidy



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$1,500,000	0.00%	1 year
2002	\$1,500,000	0.00%	2 year
2003	\$1,528,200	1.88%	3 year
2004	\$1,520,000	(0.54%)	4 year
2005	\$1,635,510	7.60%	5 year
2006	\$1,652,682	1.05%	6 year
2007	\$1,652,510	(0.01%)	7 year
2008	\$1,652,510	0.00%	8 year
2009	\$1,705,910	3.23%	9 year
<b>2010</b>	<b>\$1,556,910</b>	<b>(8.73%)</b>	<b>10 year</b>

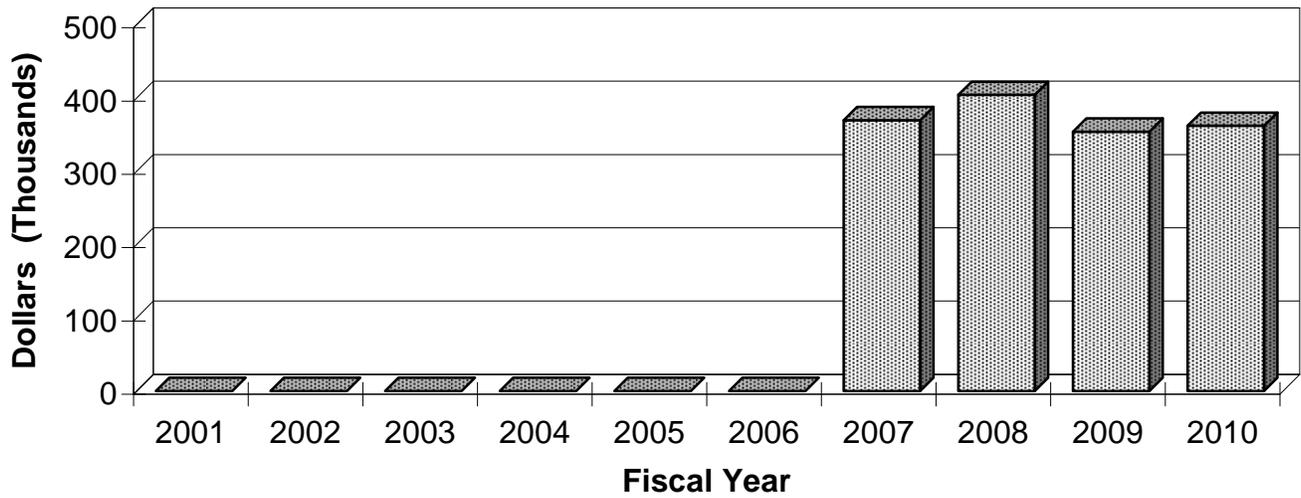
FY 2010 decrease was due to the reduction in subsidy needed by the Recreation Services Department based on numerous cuts that were made during the budget process.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Personal Development Expenditures - Cultural Affairs



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$0	0.00%	1 year
2002	\$0	0.00%	2 year
2003	\$0	0.00%	3 year
2004	\$0	0.00%	4 year
2005	\$0	0.00%	5 year
2006	\$0	0.00%	6 year
2007	\$369,288	0.00%	7 year
2008	\$403,868	9.36%	8 year
2009	\$353,763	(12.41%)	9 year
<b>2010</b>	<b>\$361,726</b>	<b>2.25%</b>	<b>10 year</b>

**Notes:**

In FY 2007 Cultural Affairs was moved into the General Fund.

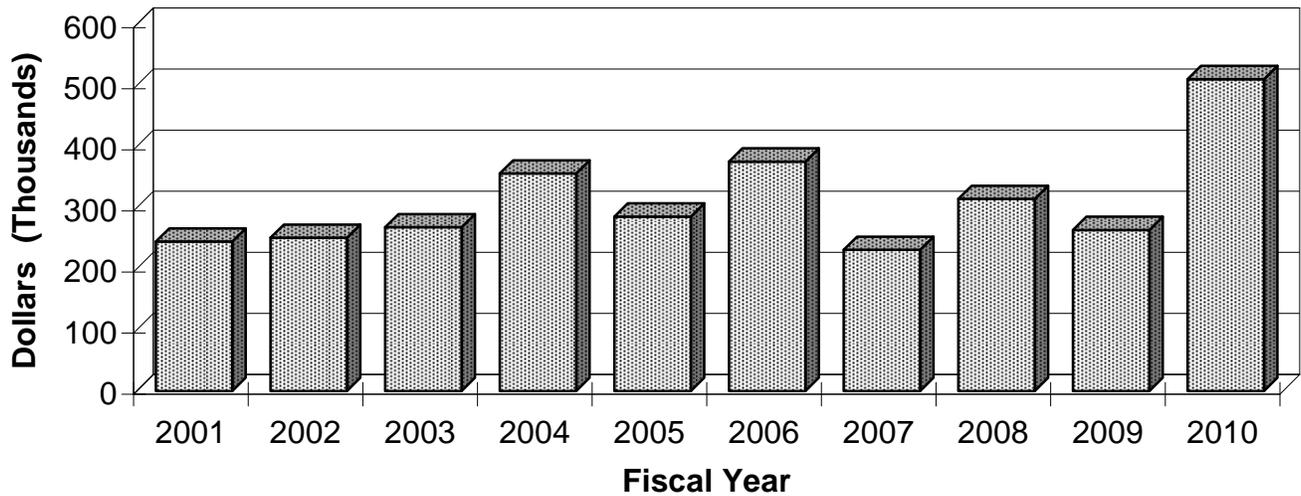
In FY 2008 the increase was due in part to increase in personnel costs and grant money received from the MO Arts Council.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Personal Development Expenditures - Community Services



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$244,508	12.39%	1 year
2002	\$250,771	2.56%	2 year
2003	\$267,900	6.83%	3 year
2004	\$355,964	32.87%	4 year
2005	\$285,525	(19.79%)	5 year
2006	\$375,648	31.56%	6 year
2007	\$230,939	(38.52%)	7 year
2008	\$314,264	36.08%	8 year
2009	\$263,633	(16.11%)	9 year
<b>2010</b>	<b>\$510,496</b>	<b>93.64%</b>	<b>10 year</b>

**Notes:**

FY 2004 expenditures increased for the Youth at Risk program due to a large one time grant that was received.

FY 2006 expenditures increased for the Youth at Risk program due to a large one time grant that was received.

FY 2008 expenditures increased for the Youth at Risk program due to a large one time grant that was received.

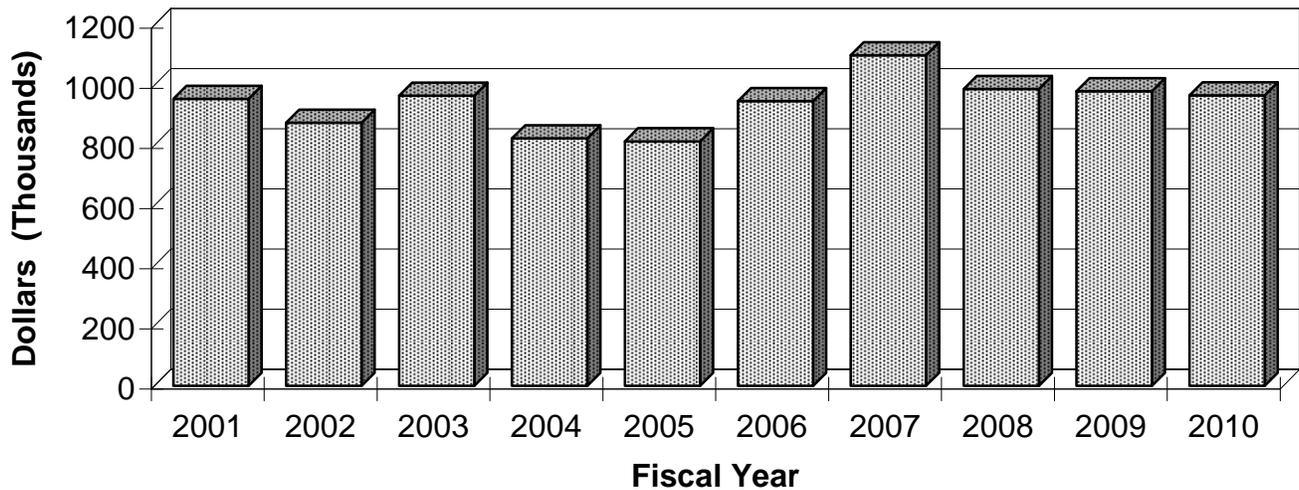
FY 2010 increased was due to a \$265,000 homelessness prevention and re-housing stimulus grant.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Personal Development Expenditures - Social Assistance



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$953,922	19.91%	1 year 19.91%
2002	\$874,389	(8.34%)	2 year 5.79%
2003	\$963,931	10.24%	3 year 7.27%
2004	\$822,257	(14.70%)	4 year 1.78%
2005	\$812,587	(1.18%)	5 year 1.19%
2006	\$946,742	16.51%	6 year 3.74%
2007	\$1,098,881	16.07%	7 year 5.50%
2008	\$986,234	(10.25%)	8 year 3.53%
2009	\$979,597	(0.67%)	9 year 3.07%
<b>2010</b>	<b>\$965,518</b>	<b>(1.44%)</b>	<b>10 year 2.62%</b>

**Notes:**

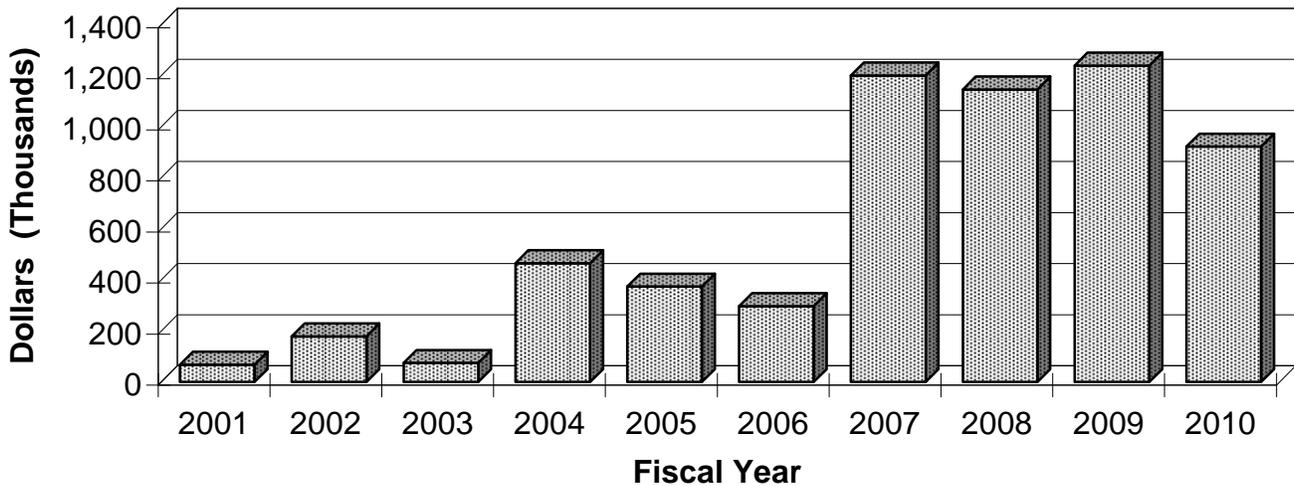
FY 2006 increase is due to carry forward money being used for social assistance contracts that cross fiscal year time frames.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Miscellaneous Non-Programmed Activities Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$67,668	(42.39%)	1 year (42.39%)
2002	\$179,081	164.65%	2 year 61.13%
2003	\$74,660	(58.31%)	3 year 21.32%
2004	\$465,263	523.18%	4 year 146.78%
2005	\$373,787	(19.66%)	5 year 113.49%
2006	\$296,909	(20.57%)	6 year 91.15%
2007	\$1,200,495	304.33%	7 year 121.60%
2008	\$1,145,650	(4.57%)	8 year 105.83%
2009	\$1,238,802	8.13%	9 year 94.98%
<b>2010</b>	<b>\$921,771</b>	<b>(25.59%)</b>	<b>10 year 82.92%</b>

**Notes:**

The dollars expended as reflected on this expenditure item will fluctuate considerably from year to year.

FY 2004 increased substantially due to an agreement made with the Boone County Fire district for services provided to annexed areas. A back payment was made in 2004. FY 2005 includes payment for the agreement. FY 2007 increased substantially due in part to a \$300,000 write off of bad debt, \$150,000 increase in the Boone County Fire district agreement, \$145,000 payment for the Cable Channel intragovernmental charge and the start-up of the City of Columbia's visioning plan.

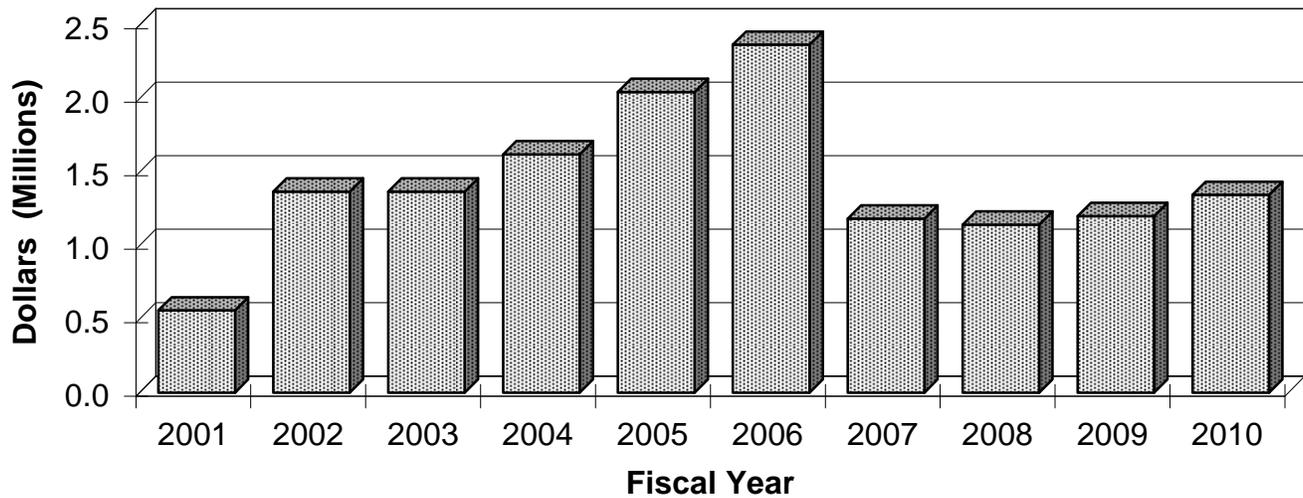
FY 2010 the city renegotiated the agreement with the Boone County Fire Protection District which resulted in a set agreed amount of \$350,000 (decrease from FY2009) annually plus an escalator for territory annexed.

Expenditures do NOT include encumbrances.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

## Miscellaneous Operating Transfers Expenditures



### Fiscal Year History:

Fiscal Year	Expenditure	% Increase Over Previous Year	Average Increase
2001	\$560,500	(1.58%)	1 year (1.58%)
2002	\$1,369,500	144.34%	2 year 71.38%
2003	\$1,369,015	(0.04%)	3 year 47.57%
2004	\$1,622,570	18.52%	4 year 40.31%
2005	\$2,047,503	26.19%	5 year 37.49%
2006	\$2,368,568	15.68%	6 year 33.85%
2007	\$1,185,713	(49.94%)	7 year 21.88%
2008	\$1,144,678	(3.46%)	8 year 18.71%
2009	\$1,202,774	5.08%	9 year 17.20%
<b>2010</b>	<b>\$1,346,226</b>	<b>11.93%</b>	<b>10 year 16.67%</b>

#### Notes:

Operating Transfers consist of: 2006 Special Obligation Bonds, Public Communications, 2008B SO Bonds, Sustainability, Capital Projects and Special Business District. The transfer to the Recreation fund is in the Policy Dev. Section. The significant increase in FY 2002 is mainly due to the transfer to Capital Projects Fund and to (COPS) Certificates of Participation for Public Buildings.

The significant increase in FY 2004 is mainly due to the transfer to Capital Projects Fund.

In FY 2007 contributions fund and cultural affairs was moved into the General Fund so no transfers were needed for those two funds.

FY 2010 increase is due to the full allocation of the debt payment for the general fund portion.

Expenditures do NOT include encumbrances.

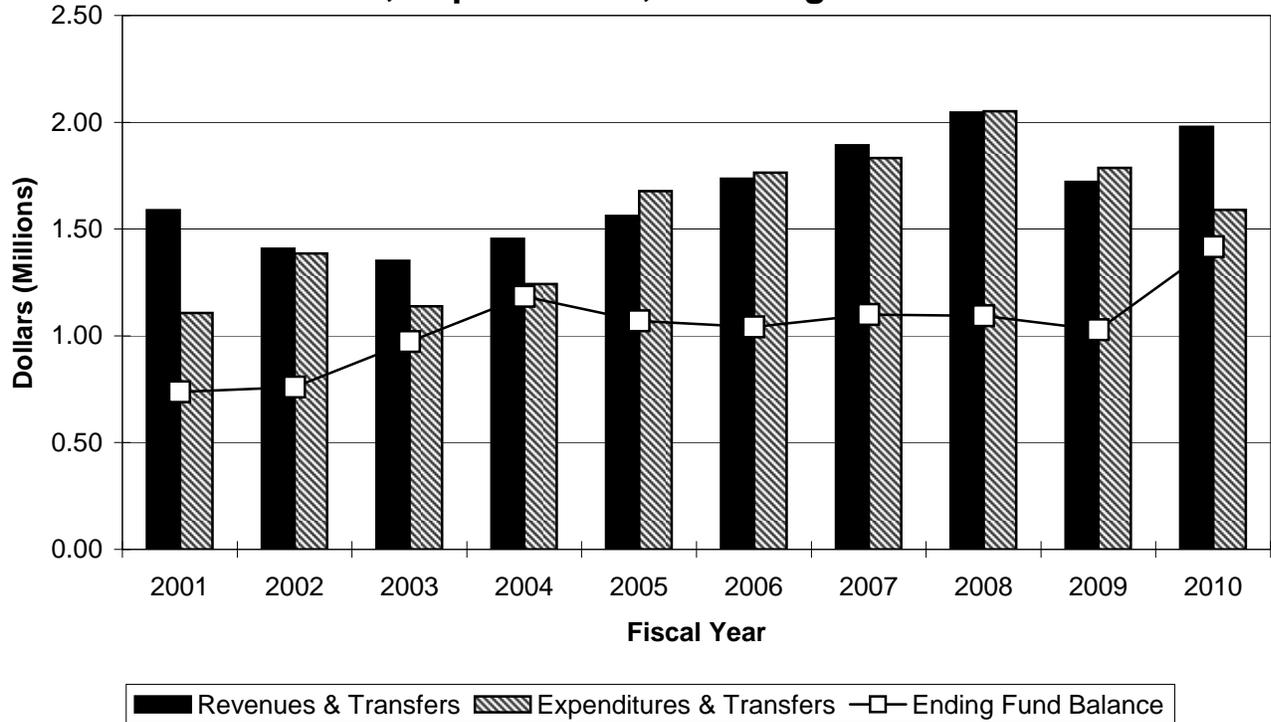
Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit B-4

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-4

Other Governmental Funds  
Divider  
FY 2001 - FY 2010

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## Convention & Tourism Bureau Revenues, Expenditures, & Ending Fund Balance



### Fiscal Year History:

Fiscal Year	Total Revenues And Transfers	Total Expenditures And Transfers	Ending Fund Balance
2001	\$1,587,579	\$1,107,096	\$736,825
2002	\$1,407,429	\$1,385,066	\$759,188
2003	\$1,351,492	\$1,138,044	\$972,636
2004	\$1,454,383	\$1,242,914	\$1,184,705
2005	\$1,561,816	\$1,677,167	\$1,069,354
2006	\$1,735,507	\$1,763,877	\$1,040,984
2007	\$1,891,789	\$1,833,008	\$1,099,765
2008	\$2,045,939	\$2,051,866	\$1,093,838
2009	\$1,720,638	\$1,785,898	\$1,028,578
<b>2010</b>	<b>\$1,978,396</b>	<b>\$1,589,912</b>	<b>\$1,417,062</b>

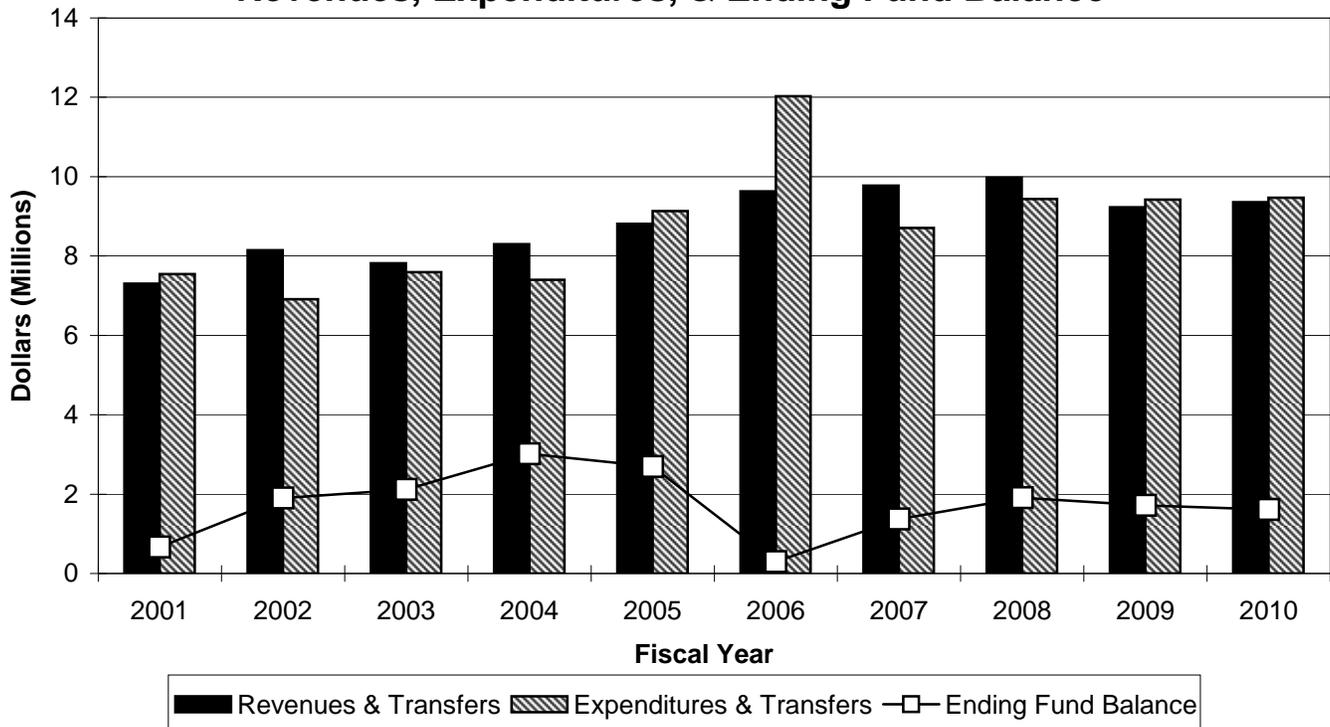
**Notes:**

FY 2001 - In a 1986 agreement between Convention and Tourism and the Chamber of Commerce, the Chamber could purchase 1/2 of the land and 1/2 of the Walton building. The Chamber purchased 1/2 of the land in FY 2001.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit C-2

Source: FY 2002 to present Financial Management Information Supplement: Exhibit C-2

## Transportation Sales Tax Revenues, Expenditures, & Ending Fund Balance



### Fiscal Year History:

Fiscal Year	Total Revenues And Transfers	Total Expenditures And Transfers	Ending Fund Balance
2001	\$7,306,430	\$7,541,333	\$663,075
2002	\$8,149,382	\$6,912,889	\$1,899,568
2003	\$7,816,970	\$7,597,235	\$2,119,303
2004	\$8,300,466	\$7,401,513	\$3,018,256
2005	\$8,809,510	\$9,131,067	\$2,696,699
2006	\$9,628,220	\$12,024,680	\$300,239
2007	\$9,775,459	\$8,709,000	\$1,369,559
2008	\$9,976,248	\$9,438,600	\$1,907,207
2009	\$9,227,070	\$9,419,368	\$1,714,909
<b>2010</b>	<b>\$9,360,995</b>	<b>\$9,465,971</b>	<b>\$1,609,933</b>

**Notes:**

Total Revenues & Transfers = Total Revenues, Operating Transfers From Other Funds, and Equity Transfers From Other Funds.

Total Expenditures & Transfers = Total Expenditures, Operating Transfers To Other Funds, and Equity Transfers To Other Funds.

FY 2002 Transfer from other funds for \$539,876.

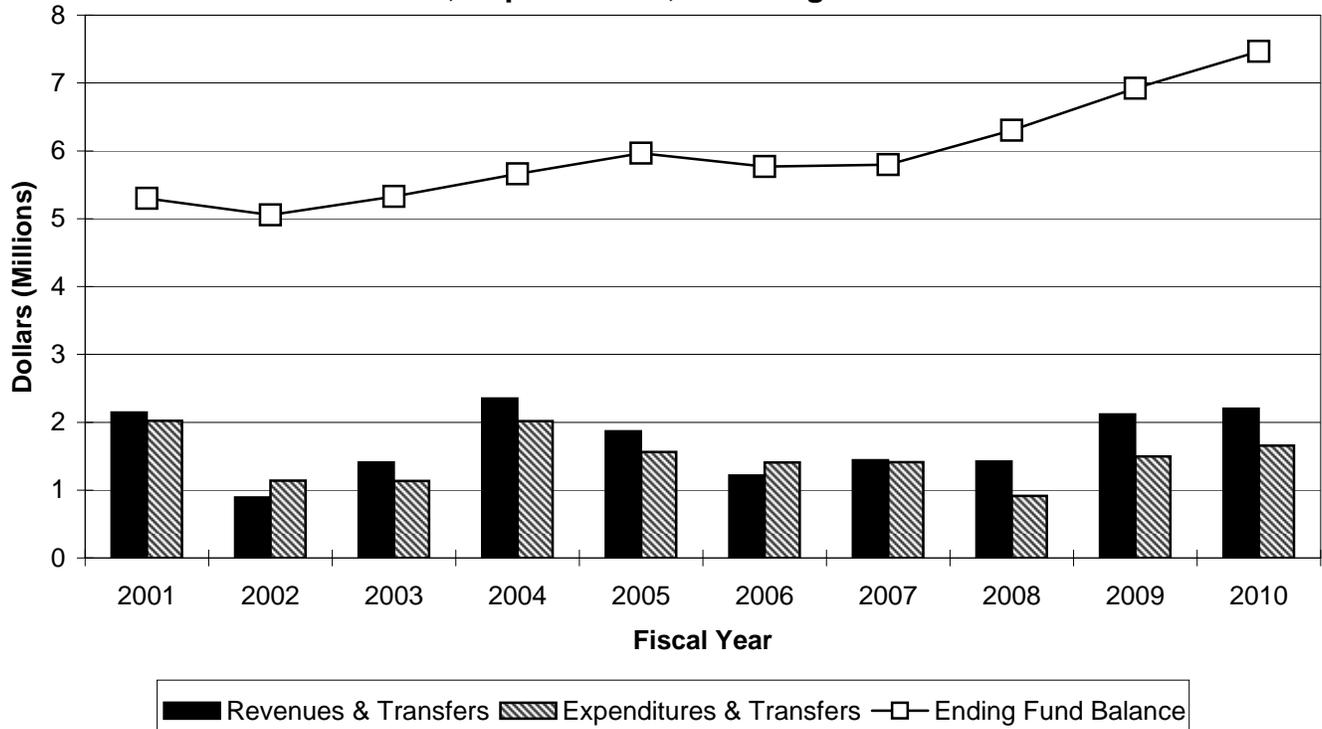
FY 2006 decrease in fund balance was used on numerous capital projects.

FY 2008 the city experienced zero growth in sales taxes which has a direct effect on the amount of transportation sales tax collected.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit C-2

Source: FY 2002 to present Financial Management Information Supplement: Exhibit C-2

### Community Development Block Grant Revenues, Expenditures, & Ending Fund Balance



#### Fiscal Year History:

Fiscal Year	Total Revenues And Transfers	Total Expenditures And Transfers	Ending Fund Balance
2001	\$2,143,596	\$2,022,045	\$5,299,899
2002	\$890,803	\$1,137,453	\$5,053,249
2003	\$1,406,605	\$1,133,638	\$5,326,216
2004	\$2,347,464	\$2,015,442	\$5,658,238
2005	\$1,866,347	\$1,560,967	\$5,963,618
2006	\$1,212,255	\$1,406,591	\$5,769,282
2007	\$1,437,522	\$1,410,965	\$5,795,839
2008	\$1,420,656	\$915,072	\$6,301,423
2009	\$2,113,652	\$1,494,730	\$6,920,345
<b>2010</b>	<b>\$2,198,205</b>	<b>\$1,654,260</b>	<b>\$7,464,290</b>

**Notes:**

Total Expenditures And Transfers = Total Expenditures, Operating Transfers to Other Funds, Equity Transfers To Other Funds.

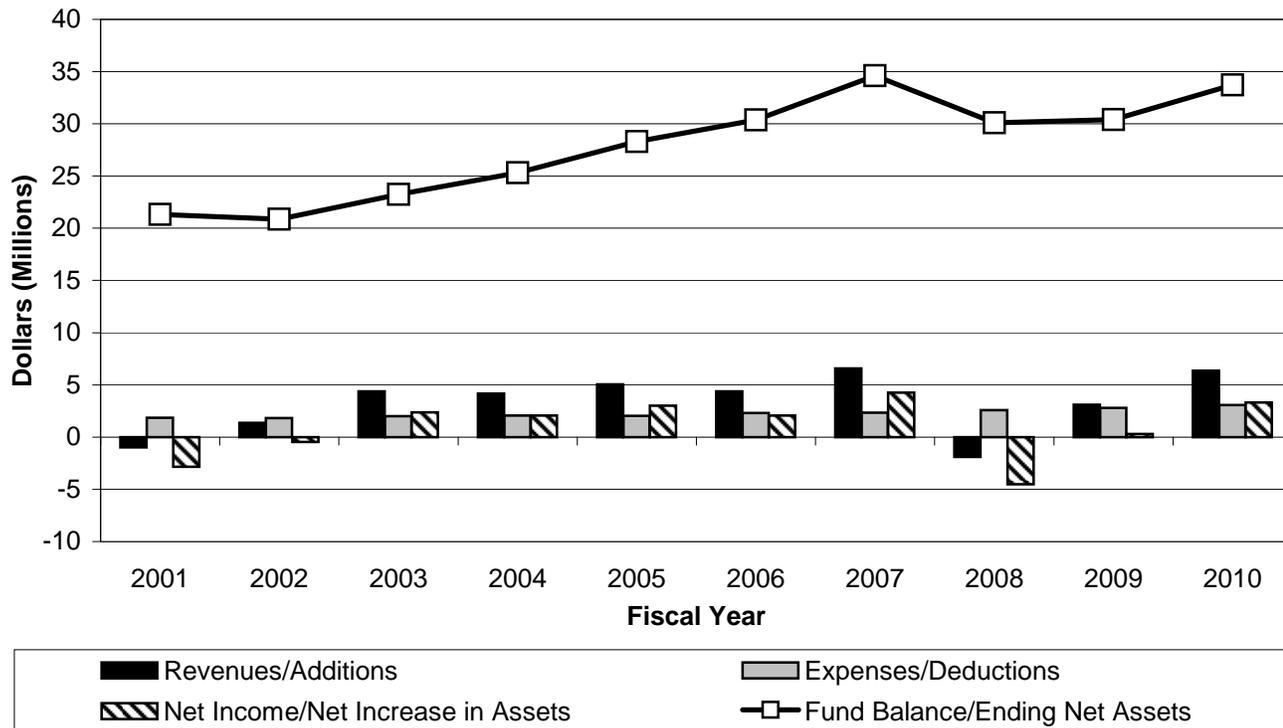
FY 2002 -Revenues decreased by \$1,538,259 and the Federal Revenues increased by \$285,611

FY 2004 - Two large projects were partially funded using CDBG funds; the new health building and 6th Street Construction.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit C-2

Source: FY 2002 to present Financial Management Information Supplement: Exhibit C-2

### Police Retirement Fund Additions, Deductions, Increases in Plan Assets, and Ending Net Assets



#### Fiscal Year History:

Fiscal Year	Additions	Deductions	Net Increase In Plan Assets	Net Assets End Of Year
2001	(\$975,978)	\$1,854,380	(\$2,830,358)	\$21,313,729
2002	\$1,362,744	\$1,825,105	(\$462,361)	\$20,851,368
2003	\$4,384,080	\$2,001,710	\$2,382,370	\$23,233,738
2004	\$4,154,755	\$2,077,498	\$2,077,257	\$25,310,995
2005	\$5,043,026	\$2,047,003	\$2,996,023	\$28,307,018
2006	\$4,374,149	\$2,319,358	\$2,054,791	\$30,361,809
2007	\$6,574,324	\$2,324,848	\$4,249,476	\$34,611,285
2008	(\$1,907,382)	\$2,596,408	(\$4,503,790)	\$30,107,495
2009	\$3,101,089	\$2,794,095	\$306,994	\$30,414,489
<b>2010</b>	<b>\$6,371,631</b>	<b>\$3,060,176</b>	<b>\$3,311,455</b>	<b>\$33,725,944</b>

#### Notes:

In FY 2001 & FY 2002 a reduction in fair market value was experienced mainly due to market fluctuations.

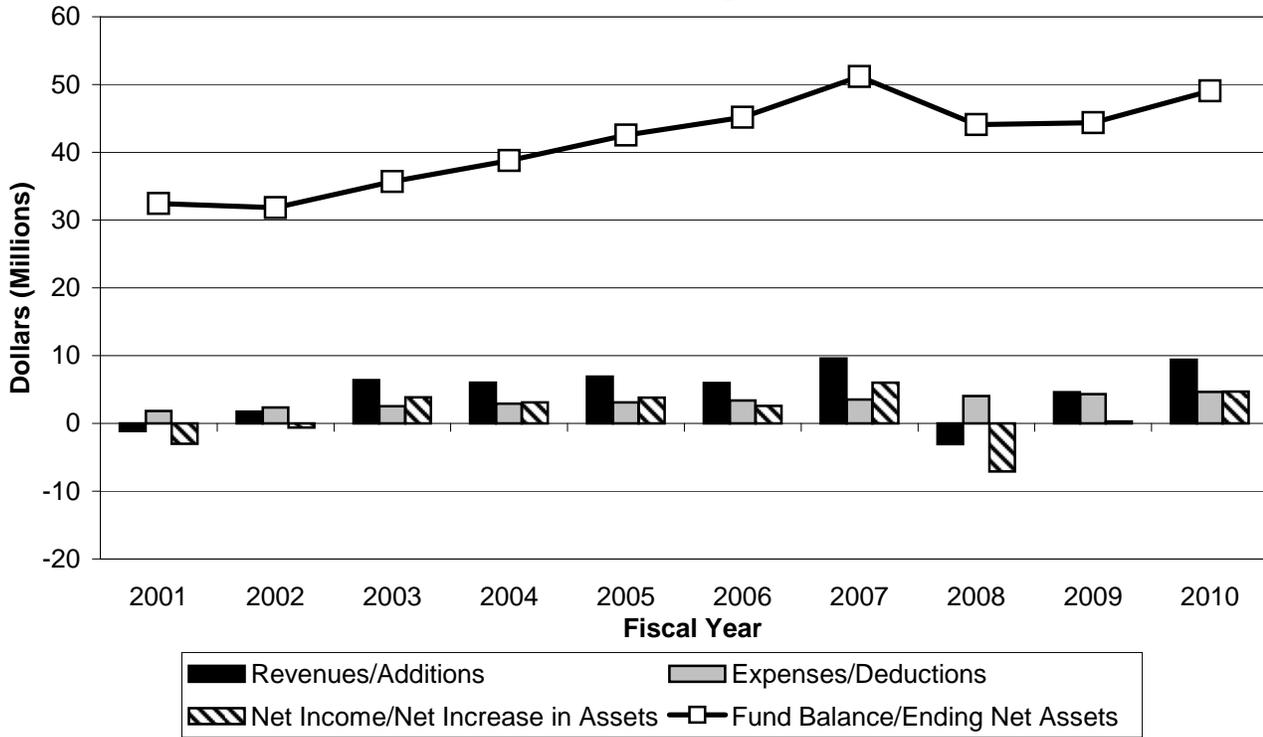
In FY 2003 an increase was experienced due to a change in market value as a result of a volatile investment market.

In FY 2008 negative additions was due to depreciation in fair value investments.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit A-6

Source: FY 2002 to present Financial Management Information Supplement: Exhibit A-6

### Firefighters' Retirement Fund Additions, Deductions, Increases in Plan Assets, and Ending Net Assets



#### Fiscal Year History:

Fiscal Year	Additions	Deductions	Net Increase In Plan Assets	Net Assets End Of Year
2001	(\$1,133,940)	\$1,850,438	(\$2,984,378)	\$32,449,517
2002	\$1,714,654	\$2,344,473	(\$629,819)	\$31,819,698
2003	\$6,375,203	\$2,520,165	\$3,855,038	\$35,674,736
2004	\$5,990,018	\$2,902,957	\$3,087,061	\$38,761,797
2005	\$6,890,500	\$3,097,347	\$3,793,153	\$42,554,950
2006	\$5,971,935	\$3,368,381	\$2,603,554	\$45,158,504
2007	\$9,571,257	\$3,538,509	\$6,032,748	\$51,191,252
2008	(\$3,069,860)	\$4,042,775	(\$7,112,635)	\$44,078,617
2009	\$4,608,854	\$4,320,965	\$287,889	\$44,366,506
<b>2010</b>	<b>\$9,387,574</b>	<b>\$4,671,008</b>	<b>\$4,716,566</b>	<b>\$49,083,072</b>

**Notes:**

In FY 2001 and FY 2002 a reduction in fair market value was experienced mainly due to market fluctuations.

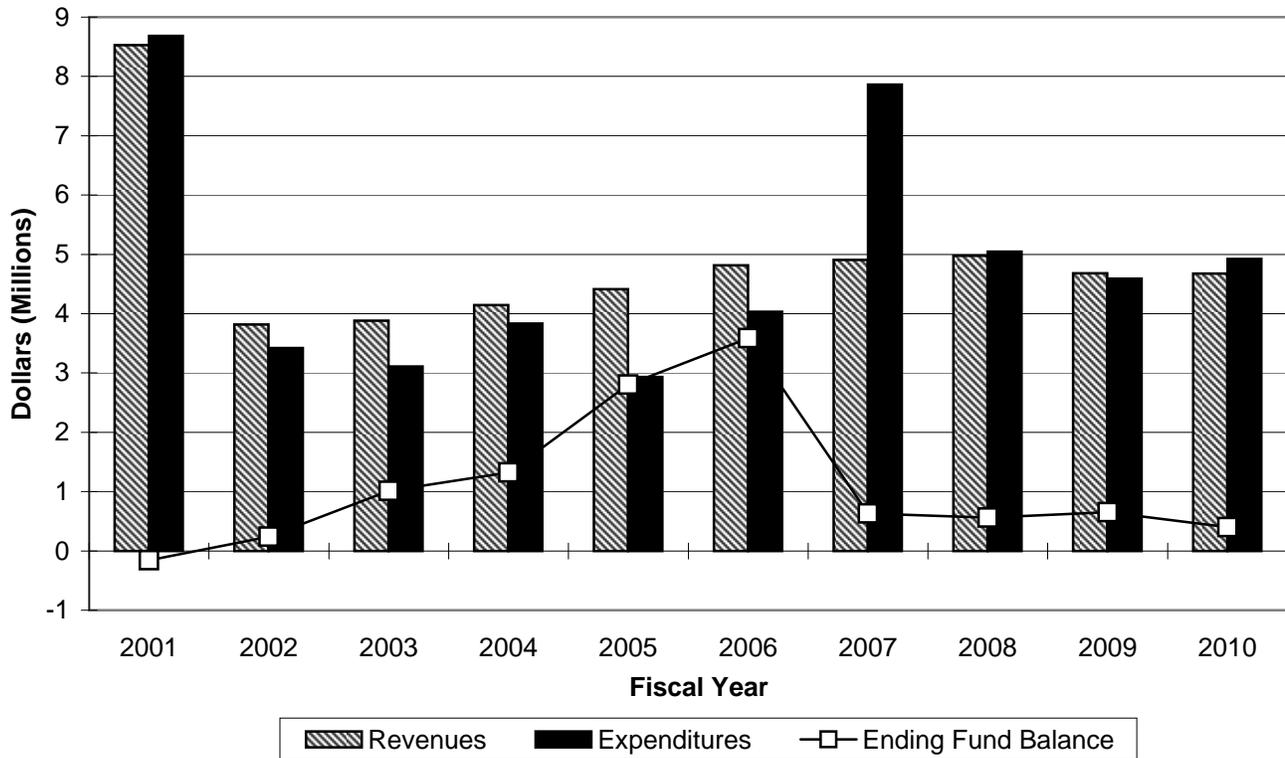
In FY 2003 an increase was experienced due to a change in market value as a result of a volatile investment market.

In FY 2008 negative additions was due to depreciation in fair value investments.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit A-6

Source: FY 2002 to present Financial Management Information Supplement: Exhibit A-6

### Parks Sales Tax - Revenues, Expenditures & Ending Fund Balance



### Fiscal Year History:

Fiscal Year	Total Revenues And Transfers	Total Expenditures And Transfers	Ending Fund Balance
2001	\$8,527,962	\$8,685,091	(\$157,129)
2002	\$3,815,252	\$3,418,250	\$239,873
2003	\$3,881,624	\$3,108,789	\$1,012,708
2004	\$4,144,288	\$3,835,766	\$1,321,230
2005	\$4,412,803	\$2,930,147	\$2,803,886
2006	\$4,816,619	\$4,034,173	\$3,586,332
2007	\$4,907,438	\$7,864,943	\$628,827
2008	\$4,976,753	\$5,044,797	\$560,783
2009	\$4,680,976	\$4,590,551	\$651,208
<b>2010</b>	<b>\$4,674,563</b>	<b>\$4,923,877</b>	<b>\$401,894</b>

**Notes:**

Total Revenues & Transfers = Total Revenues, Operating Transfers From Other Funds, and Equity Transfers From Other Funds.

Total Expenditures & Transfers = Total Expenditures, Operating Transfers To Other Funds, and Equity Transfers To Other Funds.

FY 2008 the city experienced zero growth in sales taxes which has a direct effect on the amount of park sales tax collected. The downward trend continues to cause the city to be extremely cautious regarding expenditures during this current economic instability. The city will complete those projects the voters approved to fund through the parks sales tax. Staff will continue to monitor the amount of money needed to fund operations.

Source: Prior to FY 2002 Comprehensive Annual Financial Report: Exhibit C-2

Source: FY 2002 to present Financial Management Information Supplement: Exhibit C-2

# Enterprise Funds

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges: or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.



*City of Columbia  
Columbia, Missouri*

# Enterprise Funds

**Water and Electric Utility Fund** - to account for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

**Sanitary Sewer Utility** - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

**Regional Airport Fund** - to account for all expenses incurred and revenues received by operations at the Columbia Regional Airport.

**Public Transportation Fund** - to account for all the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transit System.

**Solid Waste Utility Fund** - to account for the revenues and expenditures of solid waste collection and operations at the landfill.

**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages and parking meters.

**Recreation Services Fund** - to account for revenues and expenses for various recreational services provided by the Parks and Recreation Department for which participants are charged fees.

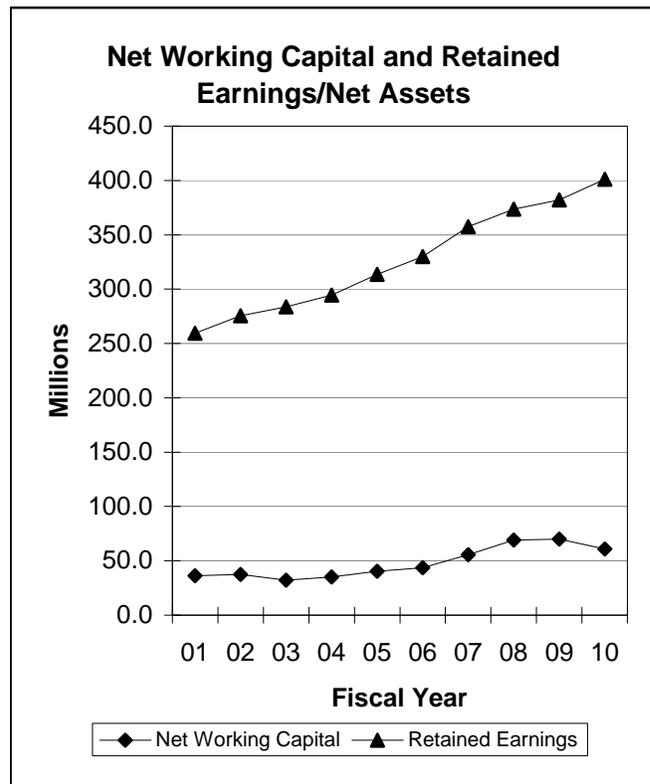
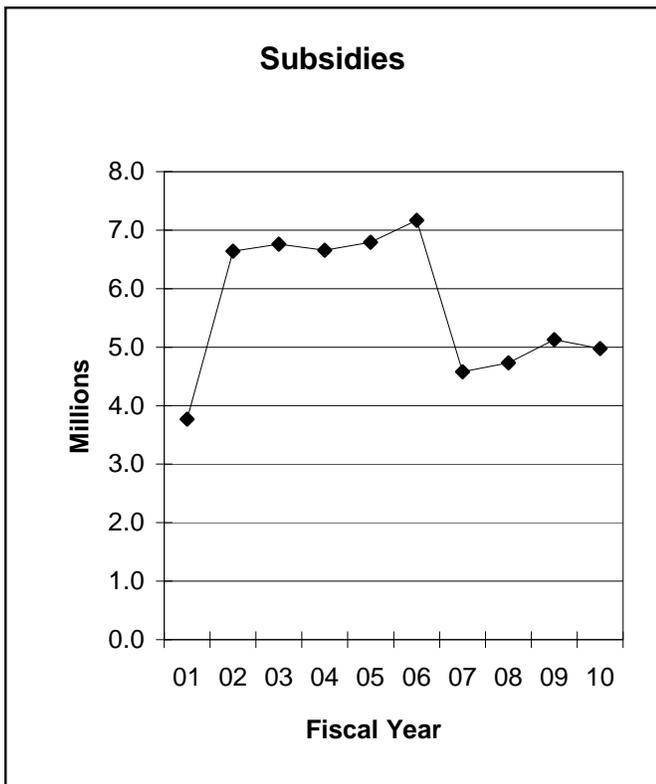
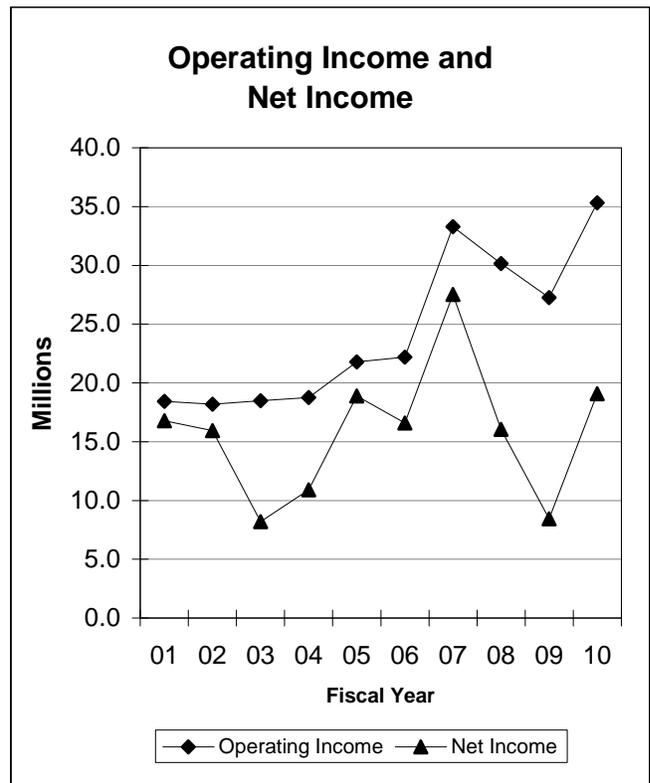
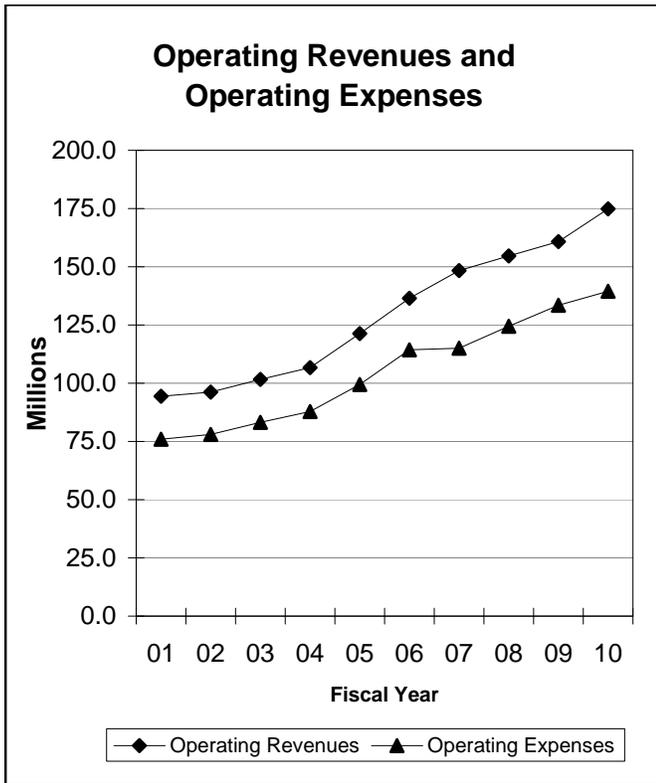
**Railroad Fund** - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern main line in Centralia, Missouri to the City of Columbia.

**Storm Water Utility Fund** - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.



*City of Columbia  
Columbia, Missouri*

## All Enterprise Funds



**All Enterprise Funds  
Revenue and Expense Summary**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	94,412,321	96,150,048	101,630,044	106,644,102
Operating Expenses	75,972,411	77,958,294	83,150,189	87,876,208
Operating Income (Loss)	18,439,910	18,191,754	18,479,855	18,767,894
P.I.L.O.T.	(7,044,918)	(7,180,013)	(7,554,050)	(7,970,369)
Depreciation	(11,798,354)	(12,182,670)	(12,979,019)	(13,650,631)
Non-Operating Revenues	10,586,255	9,230,086	3,952,297	5,886,242
Non-Operating Expenses	(6,175,617)	(5,487,074)	(5,485,508)	(5,700,857)
Net Transfers	3,889,771	6,839,273	7,076,402	6,984,415
Capital Contributions	6,254,799	6,527,174	4,703,521	6,600,749
Extraordinary Items	0	0	0	0
Amortization of Contributions	2,637,056	0	0	0
Net Income (Loss) Transferred To Retained Earnings	16,788,902	15,938,530	8,193,498	10,917,443
Net Working Capital	36,450,776	37,360,110	32,125,910	35,224,483
Debt Outstanding	91,191,052	122,901,771	113,381,351	123,912,962
Yearly Debt Service	8,738,157	19,371,579	27,929,434	12,652,480
Subsidies	3,767,771	6,641,526	6,762,420	6,658,042
Change in Accounting Principle	99,126,400	0	0	0
Retained Earnings/Net Assets End of Period *	259,542,441	275,480,971	283,674,469	294,591,912

\* Notes:

FY 2001 - equity transfer of \$32,500 from Sewer Utility Fund - \$31,000 to Storm Water Utility Fund and \$1,500 to Sewer Utility Fund.

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
121,276,245	136,526,320	148,296,691	154,624,764	160,732,926	174,813,529
99,501,566	114,320,647	115,008,603	124,473,332	133,471,411	139,506,576
21,774,679	22,205,673	33,288,088	30,151,432	27,261,515	35,306,953
(8,694,081)	(9,284,728)	(10,309,306)	(11,215,634)	(11,481,441)	(12,680,470)
(14,452,358)	(15,135,755)	(15,200,400)	(16,516,354)	(17,662,363)	(18,733,283)
9,744,392	7,952,189	12,120,814	11,683,987	10,817,372	10,155,763
(5,769,650)	(5,912,875)	(7,361,022)	(7,909,975)	(8,438,804)	(9,796,051)
7,082,473	6,230,988	5,343,838	5,486,637	5,476,605	5,437,440
9,203,715	10,546,398	9,643,693	4,366,361	2,476,997	9,376,080
0	0	0	0	0	0
0	0	0	0	0	0
18,889,170	16,601,890	27,525,705	16,046,454	8,449,881	19,066,432
40,411,857	43,643,229	55,675,754	69,054,197	70,026,559	60,961,542
123,561,731	167,062,022	159,439,512	176,247,710	209,789,739	209,033,003
38,344,580	19,755,356	12,574,608	13,444,861	14,779,126	16,456,234
6,792,531	7,170,272	4,581,510	4,730,810	5,126,385	4,977,385
0	0	0	0	0	0
313,481,082	330,082,972	357,608,677	373,655,131	382,105,012	401,171,444

**Sources for the Enterprise Section:**

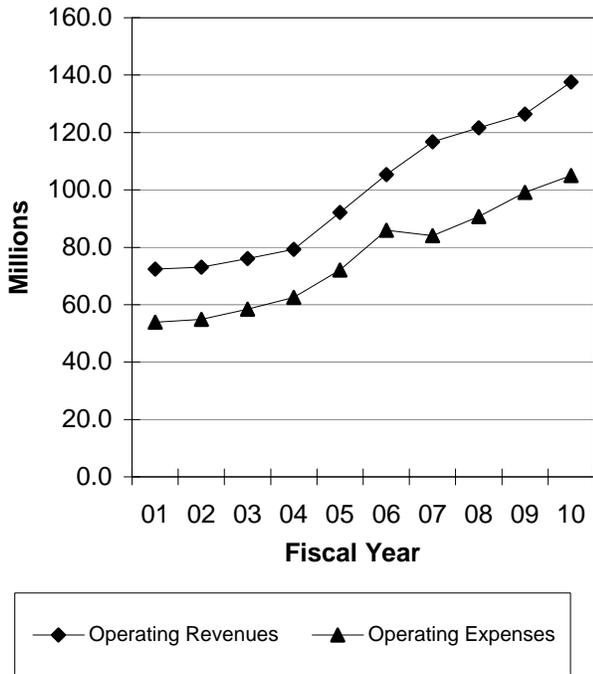
Source: Prior to FY 2002: CAFR Exhibits F-1 and F-2

Source: FY 2002 to present Financial Management Information Supplement: The entire F Exhibit

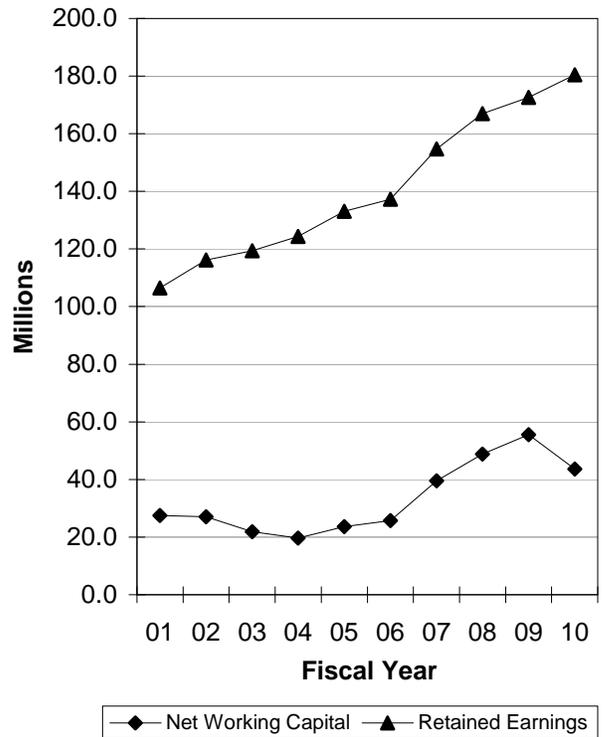
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# Water and Electric Utility Fund

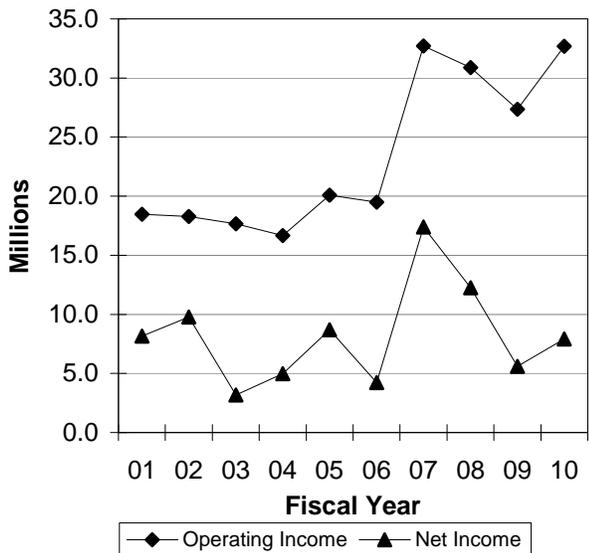
### Operating Revenues and Operating Expenses



### Net Working Capital and Retained Earnings/Net Assets



### Operating Income and Net Income



**Water and Electric Utility Fund Summary  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	72,367,292	73,119,302	76,094,540	79,237,016
Operating Expenses	53,888,913	54,840,910	58,444,470	62,559,631
Operating Income	18,478,379	18,278,392	17,650,070	16,677,385
P.I.L.O.T.	(7,044,918)	(7,180,013)	(7,554,050)	(7,970,369)
Depreciation	(6,186,871)	(6,314,210)	(6,703,032)	(7,069,962)
Non-Operating Revenues	5,742,376	5,181,559	1,544,489	3,153,823
Non-Operating Expenses	(3,131,942)	(3,134,933)	(3,232,258)	(3,378,469)
Net Transfers	(50,000)	(32,964)	6,274	(13,684)
Capital Contributions	344,683	2,976,699	1,466,800	3,592,303
Extraordinary Items	0	0	0	0
Net Income (Loss) Transferred To Retained Earnings	8,151,707	9,774,530	3,178,293	4,991,027
<b>Net Working Capital</b>	<b>27,463,445</b>	<b>27,081,207</b>	<b>21,909,467</b>	<b>19,692,076</b>
<b>Debt Outstanding</b>	<b>60,310,000</b>	<b>73,765,000</b>	<b>63,805,000</b>	<b>77,215,000</b>
<b>Yearly Debt Service *</b>	<b>5,853,637</b>	<b>5,366,103</b>	<b>22,088,287</b>	<b>6,677,680</b>
<b>Change in Accounting Principle</b>	<b>5,638,502</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Retained Earnings/Net Assets End of Period **</b>	<b>106,459,487</b>	<b>116,234,017</b>	<b>119,412,310</b>	<b>124,403,337</b>

Notes:

\* Comprised of Revenue Bond Debt Service and Special Obligation Bonds.

FY 2003 - The large increase includes refunding of 1985 Series B - Water and Electric Bonds.

\*\* FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

FY 2005 large increase includes refunding of the 1992 Series A and a portion of the 1998 Series A Water and Electric Bonds.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
92,127,894	105,384,237	116,758,098	121,609,839	126,435,095	137,633,839
72,052,155	85,904,487	84,055,177	90,723,595	99,094,026	104,960,352
20,075,739	19,479,750	32,702,921	30,886,244	27,341,069	32,673,487
(8,694,081)	(9,284,728)	(10,309,306)	(11,215,634)	(11,481,441)	(12,680,470)
(7,631,416)	(8,113,052)	(8,680,523)	(9,606,527)	(10,350,644)	(10,997,082)
7,174,155	3,485,131	7,461,624	7,276,487	5,989,901	5,204,197
(3,572,252)	(3,554,265)	(5,296,521)	(5,767,845)	(6,110,110)	(6,555,193)
(1,159,521)	(190,179)	(109,700)	(46,625)	(50,000)	(50,000)
2,496,160	2,394,574	1,629,383	719,869	268,382	327,405
0	0	0	0	0	0
8,688,784	4,217,231	17,397,878	12,245,969	5,607,157	7,922,344
23,684,415	25,717,353	39,523,814	48,796,059	55,544,155	43,672,840
80,600,000	118,560,000	114,965,000	132,675,000	145,525,000	141,505,000
31,955,020	3,883,873	8,034,387	8,899,351	10,046,822	10,711,188
0	0	0	0	0	0
133,092,121	137,309,352	154,707,230	166,953,199	172,560,356	180,482,700

**Water and Electric Utility Fund  
Enterprise Fund**

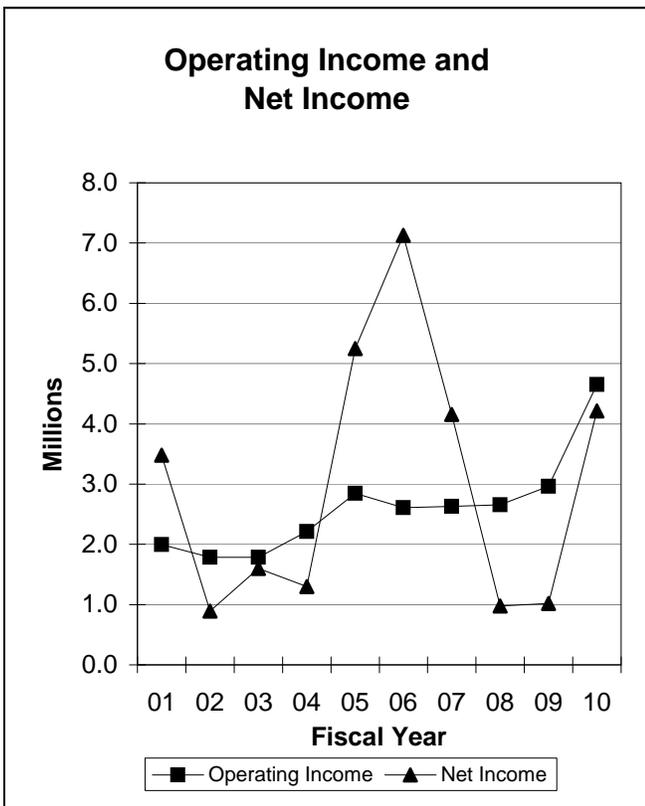
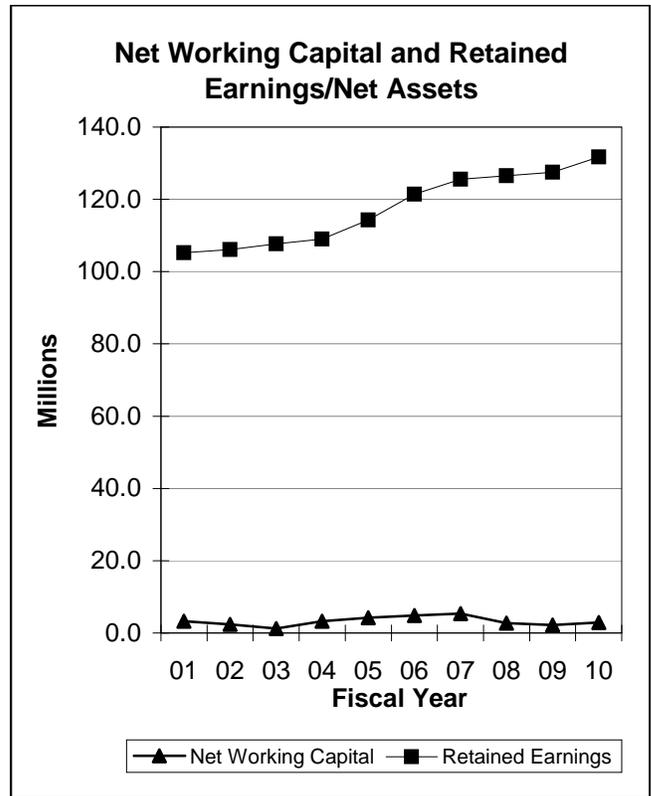
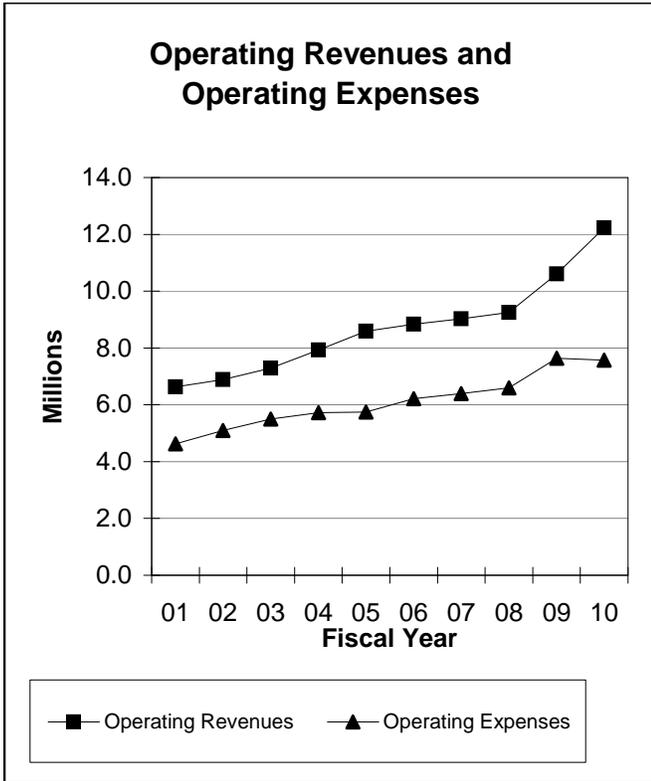
	2001	2002	2003	2004
<b>OPERATING REVENUES:</b>				
<b>Water:</b>				
Water Sales	9,560,453	9,897,297	10,591,576	10,633,049
Intragovernmental Sales	0	0	0	0
Sales to Public Authorities	0	0	0	0
Miscellaneous	335,771	382,914	565,699	717,700
<b>Electric:</b>				
Residential Sales	23,442,171	23,356,323	23,952,445	24,503,495
Commercial & Industrial	31,298,480	31,588,716	32,607,636	34,774,555
Intragovernmental Sales	568,742	587,509	618,337	639,651
Street Light & Traffic Signs	593,282	620,382	636,074	601,715
Sales to Public Authorities	6,201,833	5,622,566	5,989,184	6,289,545
Miscellaneous	366,560	1,063,595	1,133,589	1,077,306
<b>Total Operating Revenues</b>	<b>72,367,292</b>	<b>73,119,302</b>	<b>76,094,540</b>	<b>79,237,016</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	9,917,231	10,378,718	10,405,135	10,730,455
Materials, Supplies and Power	37,768,469	37,561,622	40,531,101	44,445,537
Travel and Training	58,257	52,540	69,897	90,484
Intragovernmental	2,266,764	2,318,502	2,357,808	2,221,951
Utilities, Services and Miscellaneous	3,878,192	4,529,528	5,080,529	5,071,204
<b>Total Operating Expenses</b>	<b>53,888,913</b>	<b>54,840,910</b>	<b>58,444,470</b>	<b>62,559,631</b>
<b>OPERATING INCOME</b>	<b>18,478,379</b>	<b>18,278,392</b>	<b>17,650,070</b>	<b>16,677,385</b>
P.I.L.O.T.	(7,044,918)	(7,180,013)	(7,554,050)	(7,970,369)
DEPRECIATION	(6,186,871)	(6,314,210)	(6,703,032)	(7,069,962)
<b>OPERATING INCOME (LOSS)</b>	<b>5,246,590</b>	<b>4,784,169</b>	<b>3,392,988</b>	<b>1,637,054</b>
<b>NON-OPERATING REVENUES:</b>				
Revenue From Other Gov. Units	21,676	0	0	62,100
Investment Revenue	4,925,090	3,873,089	896,385	1,144,726
Gain on Sale of Fixed Assets	0	0	0	0
Miscellaneous Revenue	795,610	1,308,470	648,104	1,946,997
<b>Total Non-Operating Revenues</b>	<b>5,742,376</b>	<b>5,181,559</b>	<b>1,544,489</b>	<b>3,153,823</b>
<b>NON-OPERATING EXPENSES:</b>				
Loss on Sale/Disposal of Fixed Assets	(72,928)	(31,100)	(46,697)	(11,978)
Interest Expense	(2,898,191)	(2,939,376)	(3,092,650)	(3,261,533)
Miscellaneous Expense	(160,823)	(164,457)	(92,911)	(104,958)
<b>Total Non-Operating Expenses</b>	<b>(3,131,942)</b>	<b>(3,134,933)</b>	<b>(3,232,258)</b>	<b>(3,378,469)</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>2,610,434</b>	<b>2,046,626</b>	<b>(1,687,769)</b>	<b>(224,646)</b>
<b>NET TRANSFERS</b>	<b>(50,000)</b>	<b>(32,964)</b>	<b>6,274</b>	<b>(13,684)</b>
<b>INCOME (LOSS) BEFORE EXTRA-ORDINARY ITEM &amp; CAPITAL CONT</b>	<b>7,807,024</b>	<b>6,797,831</b>	<b>1,711,493</b>	<b>1,398,724</b>
Capital Contributions*	344,683	2,976,699	1,466,800	3,592,303
Extraordinary Item	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>8,151,707</b>	<b>9,774,530</b>	<b>3,178,293</b>	<b>4,991,027</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings

2005	2006	2007	2008	2009	2010
12,785,530	13,538,887	14,702,872	14,748,541	15,366,698	16,773,898
0	0	0	0	0	0
0	0	0	0	0	0
957,131	1,255,478	1,305,106	497,182	437,843	518,271
28,895,759	32,243,033	36,318,652	38,675,208	40,239,328	47,314,389
38,976,205	43,871,402	48,331,135	50,794,471	51,076,559	54,667,426
701,492	734,083	749,772	837,800	812,276	814,900
997,263	1,015,457	1,087,399	1,158,676	1,218,947	1,225,610
7,026,359	8,640,177	10,219,509	9,954,431	13,840,536	13,602,562
1,788,155	4,085,720	4,043,653	4,943,530	3,442,908	2,716,783
92,127,894	105,384,237	116,758,098	121,609,839	126,435,095	137,633,839
11,554,038	12,341,605	13,550,405	14,586,460	15,470,692	15,786,287
53,221,001	64,890,204	60,429,797	66,148,868	71,213,158	77,435,715
102,500	145,324	158,173	163,010	157,122	145,826
2,310,173	2,588,286	2,939,461	3,202,345	3,442,442	3,680,680
4,864,443	5,939,068	6,977,341	6,622,912	8,810,612	7,911,844
72,052,155	85,904,487	84,055,177	90,723,595	99,094,026	104,960,352
20,075,739	19,479,750	32,702,921	30,886,244	27,341,069	32,673,487
(8,694,081)	(9,284,728)	(10,309,306)	(11,215,634)	(11,481,441)	(12,680,470)
(7,631,416)	(8,113,052)	(8,680,523)	(9,606,527)	(10,350,644)	(10,997,082)
3,750,242	2,081,970	13,713,092	10,064,083	5,508,984	8,995,935
0	0	0	17,645	9,043	8,312
1,488,102	2,059,054	3,912,379	3,734,576	4,280,043	3,742,207
0	0	0	0	0	0
5,686,053	1,426,077	3,549,245	3,524,266	1,700,815	1,453,678
7,174,155	3,485,131	7,461,624	7,276,487	5,989,901	5,204,197
(3,303)	(27,649)	(15,240)	(48,339)	(67,698)	(57,779)
(3,504,906)	(3,457,288)	(5,189,803)	(5,621,734)	(5,940,890)	(6,384,864)
(64,043)	(69,328)	(91,478)	(97,772)	(101,522)	(112,550)
(3,572,252)	(3,554,265)	(5,296,521)	(5,767,845)	(6,110,110)	(6,555,193)
3,601,903	(69,134)	2,165,103	1,508,642	(120,209)	(1,350,996)
(1,159,521)	(190,179)	(109,700)	(46,625)	(50,000)	(50,000)
6,192,624	1,822,657	15,768,495	11,526,100	5,338,775	7,594,939
2,496,160	2,394,574	1,629,383	719,869	268,382	327,405
0	0	0	0	0	0
8,688,784	4,217,231	17,397,878	12,245,969	5,607,157	7,922,344

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# Sanitary Sewer Utility Fund



**Sanitary Sewer Utility Fund  
Enterprise Fund  
Revenue and Expense Summary**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	6,625,021	6,882,697	7,286,584	7,933,458
Operating Expenses	4,626,936	5,098,788	5,501,961	5,721,756
Operating Income	1,998,085	1,783,909	1,784,623	2,211,702
Depreciation	(2,223,419)	(2,373,974)	(2,421,963)	(2,399,346)
Non-Operating Revenues	1,445,387	1,137,629	753,622	859,076
Non-Operating Expenses	(1,049,811)	(1,204,850)	(1,053,614)	(1,048,209)
Net Transfers	0	(27,400)	(22,969)	2,500
Capital Contributions	1,660,780	1,577,820	2,561,259	1,674,440
Extraordinary Item	0	0	0	0
Amortization of Contributions	1,649,584	0	0	0
Net Income (Loss) Transferred To Retained Earnings	3,480,606	893,134	1,600,958	1,300,163
Net Working Capital	3,271,324	2,417,872	1,244,349	3,247,541
Debt Outstanding	17,735,000	21,415,000	24,210,000	23,820,000
Yearly Debt Service *	1,546,950	10,511,146	1,620,719	1,897,281
Change in Accounting Principle	74,440,109	0	0	0
Retained Earnings/Net Assets End of Period **	105,211,299	106,104,433	107,705,391	109,005,554

Notes:

\* Comprised of Revenue Bond and Special Obligation Bonds.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
8,595,695	8,831,731	9,023,901	9,251,635	10,601,805	12,228,688
5,750,876	6,221,458	6,395,635	6,596,832	7,637,179	7,576,703
2,844,819	2,610,273	2,628,266	2,654,803	2,964,626	4,651,985
(2,472,558)	(2,580,915)	(2,696,801)	(2,901,725)	(2,992,160)	(3,073,225)
807,775	1,349,378	1,564,693	1,097,858	1,249,531	1,480,346
(1,003,241)	(1,322,018)	(1,285,682)	(1,397,272)	(1,358,251)	(1,884,237)
(91,728)	(51,552)	(32,633)	(5,419)	(5,611)	(122,365)
5,163,026	7,121,802	3,979,760	1,529,073	1,161,889	3,161,872
0	0	0	0	0	0
0	0	0	0	0	0
5,248,093	7,126,968	4,157,603	977,318	1,020,024	4,214,376
4,266,785	4,814,223	5,408,895	2,748,974	2,176,112	2,947,608
22,575,000	29,675,000	29,000,000	29,160,000	37,800,000	42,209,764
2,161,651	2,440,114	2,759,544	2,916,451	3,021,847	3,311,964
0	0	0	0	0	0
114,253,647	121,380,615	125,538,218	126,515,536	127,535,560	131,749,936

\*\* FY 2001 - Equity Transfer to the Storm Water Utility Fund of \$31,000 and a Sewer to Sewer transfer for \$1,500.

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

FY 2002 includes a refunding of 1992 Sewer Revenue Bonds in the principal amount of \$8,475,000.

**Sanitary Sewer Utility Fund  
Enterprise Fund**

	2001	2002	2003	2004
<b>OPERATING REVENUES:</b>				
Sewer Charges	6,625,021	6,882,697	7,286,584	7,933,458
<b>OPERATING EXPENSES:</b>				
Personal Services	2,489,867	2,690,716	2,775,688	2,864,110
Materials and Supplies	583,173	633,410	602,289	569,380
Travel and Training	7,076	5,643	5,257	4,789
Intragovernmental	750,168	818,649	871,019	852,389
Utilities, Services and Miscellaneous	796,652	950,370	1,247,708	1,431,088
Total Operating Expenses	4,626,936	5,098,788	5,501,961	5,721,756
OPERATING INCOME	1,998,085	1,783,909	1,784,623	2,211,702
DEPRECIATION	(2,223,419)	(2,373,974)	(2,421,963)	(2,399,346)
OPERATING INCOME (LOSS)	(225,334)	(590,065)	(637,340)	(187,644)
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	1,253,798	1,074,747	637,088	775,540
Miscellaneous Revenue	191,589	62,882	7,682	83,338
Revenue from other govt. units	0	0	108,852	198
Non-Operating Revenues	1,445,387	1,137,629	753,622	859,076
<b>NON-OPERATING EXPENSES:</b>				
Loss on Sale/Disposal of Fixed Assets	(8,381)	(23,294)	(4,600)	(132,580)
Interest Expense	(1,003,502)	(1,118,206)	(980,659)	(835,927)
Miscellaneous Expense	(37,928)	(63,350)	(68,355)	(79,702)
Non-Operating Expenses	(1,049,811)	(1,204,850)	(1,053,614)	(1,048,209)
Total Non-Operating Rev. (Expenses)	395,576	(67,221)	(299,992)	(189,133)
NET TRANSFERS	0	(27,400)	(22,969)	2,500
INCOME (LOSS) BEFORE EXTRA- ORDINARY ITEM & CAPITAL CONT	170,242	(684,686)	(960,301)	(374,277)
Capital Contributions*	1,660,780	1,577,820	2,561,259	1,674,440
Extraordinary Item	0	0	0	0
Amortization of Contributions	1,649,584	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	3,480,606	893,134	1,600,958	1,300,163

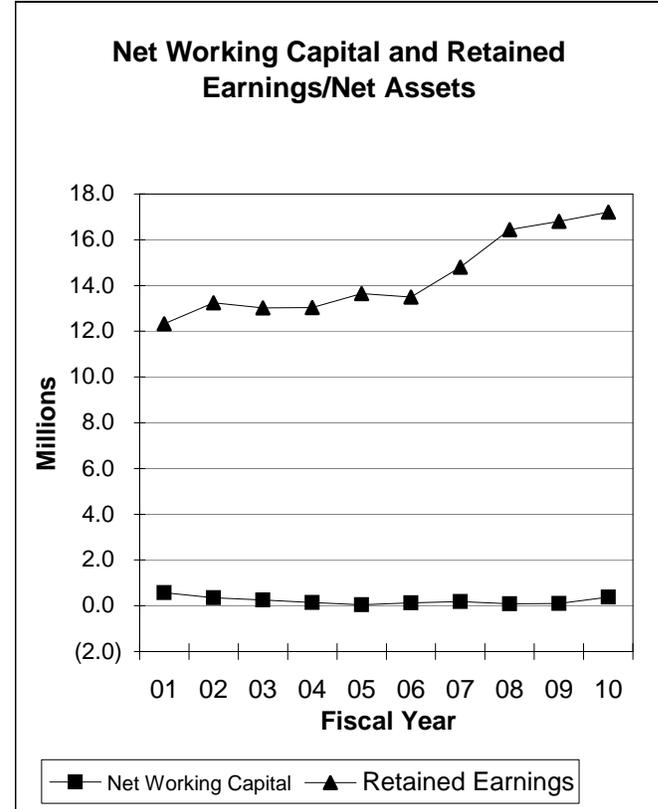
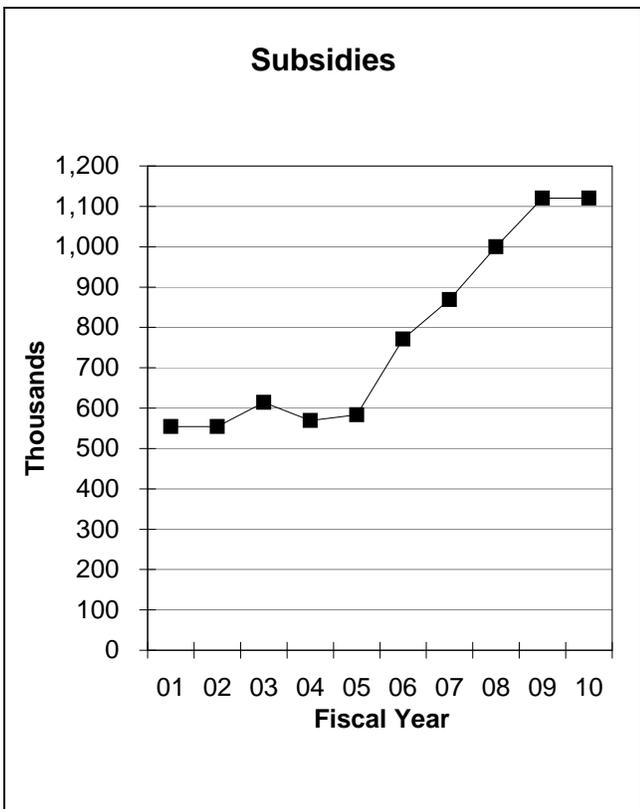
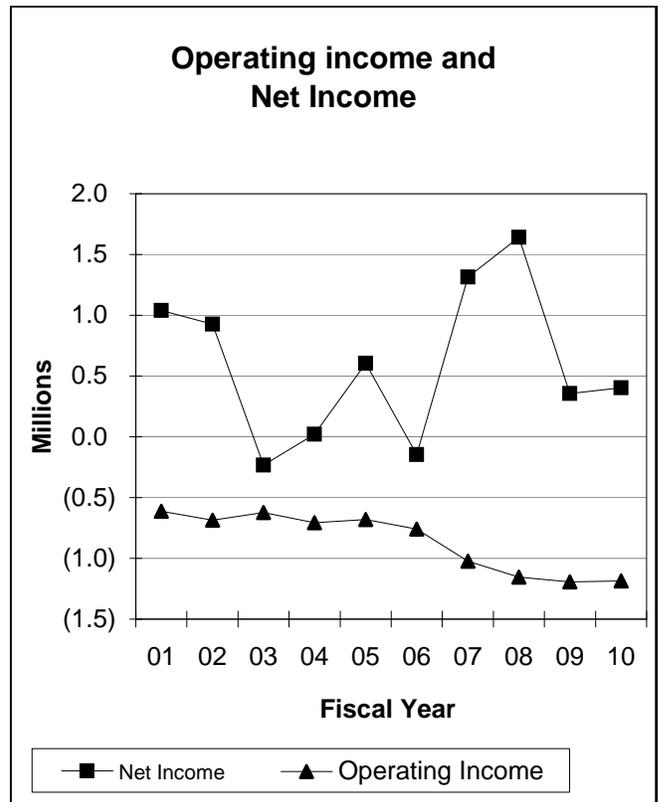
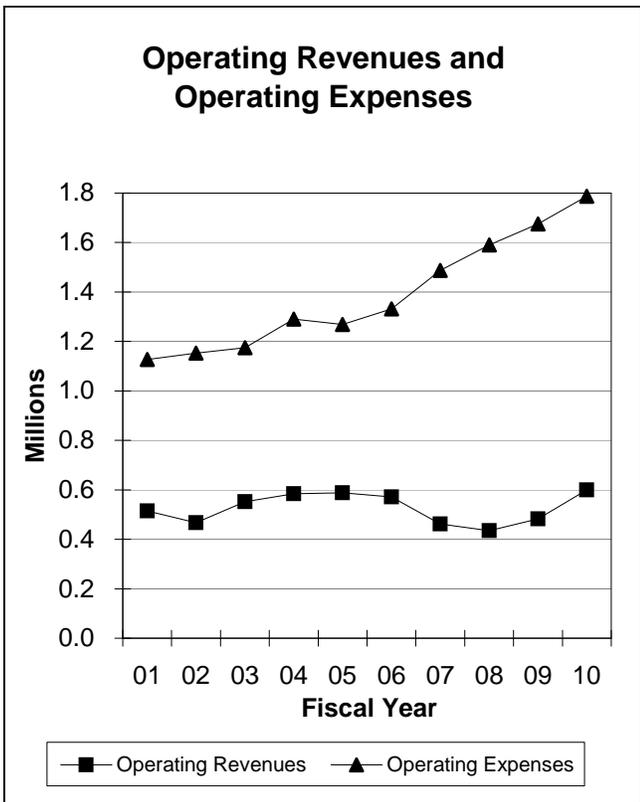
\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.

FY 2005 - Capital contributions are donated sewer lines from developments of private subdivisions.

2005	2006	2007	2008	2009	2010
8,595,695	8,831,731	9,023,901	9,251,635	10,601,805	12,228,688
2,911,573	3,088,911	3,128,554	3,371,752	3,610,527	3,971,309
645,281	623,616	749,772	564,284	616,056	616,791
5,901	6,566	6,450	5,588	5,673	13,321
837,057	891,821	922,872	1,002,222	1,126,719	1,207,322
1,351,064	1,610,544	1,587,987	1,652,986	2,278,204	1,767,960
5,750,876	6,221,458	6,395,635	6,596,832	7,637,179	7,576,703
2,844,819	2,610,273	2,628,266	2,654,803	2,964,626	4,651,985
(2,472,558)	(2,580,915)	(2,696,801)	(2,901,725)	(2,992,160)	(3,073,225)
372,261	29,358	(68,535)	(246,922)	(27,534)	1,578,760
783,223	1,083,624	1,289,960	1,081,944	1,044,175	1,308,221
24,552	265,754	274,733	15,914	205,356	172,125
0	0	0	0	0	0
807,775	1,349,378	1,564,693	1,097,858	1,249,531	1,480,346
(1,500)	(87,124)	(13,319)	(12,801)	(8,546)	(2,625)
(911,328)	(1,143,528)	(1,173,189)	(1,286,978)	(1,247,763)	(1,759,110)
(90,413)	(91,366)	(99,174)	(97,493)	(101,942)	(122,502)
(1,003,241)	(1,322,018)	(1,285,682)	(1,397,272)	(1,358,251)	(1,884,237)
(195,466)	27,360	279,011	(299,414)	(108,720)	(403,891)
(91,728)	(51,552)	(32,633)	(5,419)	(5,611)	(122,365)
85,067	5,166	177,843	(551,755)	(141,865)	1,052,504
5,163,026	7,121,802	3,979,760	1,529,073	1,161,889	3,161,872
0	0	0	0	0	0
0	0	0	0	0	0
5,248,093	7,126,968	4,157,603	977,318	1,020,024	4,214,376

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## Regional Airport Fund



**Regional Airport  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	514,982	467,031	551,350	583,835
Operating Expenses	1,126,672	1,152,644	1,175,054	1,290,668
Operating Income	(611,690)	(685,613)	(623,704)	(706,833)
Depreciation	(432,195)	(434,322)	(483,486)	(493,603)
Non-Operating Revenues	126,351	63,948	12,856	43,164
Non-Operating Expenses	(20,202)	(14,128)	(12,531)	(24,380)
Net Transfers	554,000	614,000	701,095	632,492
Capital Contributions	992,033	1,383,323	173,376	569,216
Amortization of Contributions	432,195	0	0	0
Net Income (Loss) Transferred To Retained Earnings	1,040,492	927,208	(232,394)	20,056
<hr/>				
Net Working Capital	566,407	356,204	252,101	136,765
Debt Outstanding	0	0	0	0
Yearly Debt Service*	18,557	14,128	145,626	65,147
Subsidies	554,000	554,000	614,000	569,235
Change in Accounting Principle	10,188,414		0	0
Retained Earnings/Net Assets End of Period	12,320,750	13,247,958	13,015,564	13,035,620

Notes:

\* Comprised of Debt Service for advances from Designated Loan Fund Balance.

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

2005	2006	2007	2008	2009	2010
588,194	571,802	462,054	434,980	481,984	599,804
1,268,579	1,331,616	1,486,873	1,589,740	1,675,338	1,786,636
(680,385)	(759,814)	(1,024,819)	(1,154,760)	(1,193,354)	(1,186,832)
(539,664)	(582,429)	(577,367)	(512,932)	(557,328)	(610,086)
20,781	23,172	51,632	57,353	86,273	102,450
(4,726)	(1,950)	(86)	(4,500)	0	(92,225)
806,970	967,952	1,719,000	1,200,000	1,347,250	1,841,667
1,002,606	205,665	1,144,507	2,056,127	673,145	347,028
0	0	0	0	0	0
605,582	(147,404)	1,312,867	1,641,288	355,986	402,002
41,513	122,555	187,547	93,028	97,071	374,796
0	0	0	0	0	0
65,146	65,146	8,953	0	0	0
583,465	770,970	869,000	1,000,000	1,120,250	1,120,250
0	0	0	0	0	0
13,641,202	13,493,798	14,806,665	16,447,953	16,803,939	17,205,941

**Regional Airport Fund  
Enterprise Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Miscellaneous	0	0	0	0
Commissions	169,634	140,047	134,082	136,895
Rentals	171,223	192,303	226,609	225,069
Landing Fees	146,873	115,747	125,407	128,345
Passenger Facility Charge	0	0	45,620	77,529
Law Enforcement Fees	27,252	18,934	19,632	15,997
<b>Total Operating Revenues</b>	<b>514,982</b>	<b>467,031</b>	<b>551,350</b>	<b>583,835</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	760,228	781,626	796,189	825,971
Materials and Supplies	96,176	98,430	82,899	105,964
Travel and Training	4,566	3,669	5,256	4,255
Intragovernmental	114,299	139,067	135,492	139,193
Utilities, Services and Miscellaneous	151,403	129,852	155,218	215,285
<b>Total Operating Expenses</b>	<b>1,126,672</b>	<b>1,152,644</b>	<b>1,175,054</b>	<b>1,290,668</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(611,690)</b>	<b>(685,613)</b>	<b>(623,704)</b>	<b>(706,833)</b>
<b>DEPRECIATION</b>	<b>(432,195)</b>	<b>(434,322)</b>	<b>(483,486)</b>	<b>(493,603)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,043,885)</b>	<b>(1,119,935)</b>	<b>(1,107,190)</b>	<b>(1,200,436)</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	120,723	59,653	8,868	10,309
Revenue from Other Gov. Units	0	0	0	0
Miscellaneous Revenue	5,628	4,295	3,988	32,855
<b>Non-Operating Revenues</b>	<b>126,351</b>	<b>63,948</b>	<b>12,856</b>	<b>43,164</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	(18,557)	(14,128)	(10,781)	(7,380)
Loss on Disposal of Fixed Assets	(1,645)	0	(1,750)	(17,000)
Miscellaneous Expense	0	0	0	0
<b>Non-Operating Expenses</b>	<b>(20,202)</b>	<b>(14,128)</b>	<b>(12,531)</b>	<b>(24,380)</b>
<b>Total Non-Operating Rev. (Expenses)</b>	<b>106,149</b>	<b>49,820</b>	<b>325</b>	<b>18,784</b>
<b>NET TRANSFERS</b>	<b>554,000</b>	<b>614,000</b>	<b>701,095</b>	<b>632,492</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>(383,736)</b>	<b>(456,115)</b>	<b>(405,770)</b>	<b>(549,160)</b>
Capital Contributions*	992,033	1,383,323	173,376	569,216
Amortization of Contributions	432,195	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>1,040,492</b>	<b>927,208</b>	<b>(232,394)</b>	<b>20,056</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement

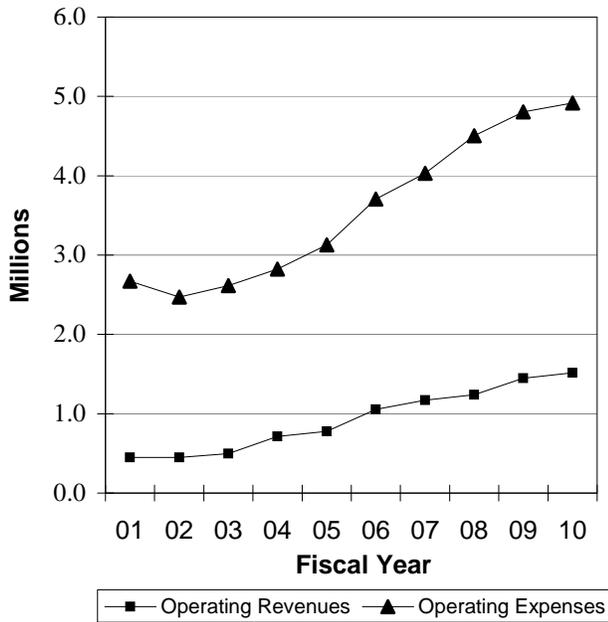
which affects retained earnings.

2005	2006	2007	2008	2009	2010
0	0	0	0	0	0
122,916	123,717	90,754	106,282	103,789	138,349
235,421	246,548	216,908	166,432	176,668	188,903
129,831	118,932	104,865	112,017	54,476	75,515
82,223	67,435	40,965	44,471	115,439	149,241
17,803	15,170	8,562	5,778	31,612	47,796
588,194	571,802	462,054	434,980	481,984	599,804
846,688	892,534	929,131	986,345	1,019,399	1,007,184
108,449	107,684	147,218	133,528	137,758	125,340
4,332	14,197	14,524	10,754	12,595	20,286
140,504	144,112	153,594	170,863	216,504	225,170
168,606	173,089	242,406	288,250	289,082	408,656
1,268,579	1,331,616	1,486,873	1,589,740	1,675,338	1,786,636
(680,385)	(759,814)	(1,024,819)	(1,154,760)	(1,193,354)	(1,186,832)
(539,664)	(582,429)	(577,367)	(512,932)	(557,328)	(610,086)
(1,220,049)	(1,342,243)	(1,602,186)	(1,667,692)	(1,750,682)	(1,796,918)
8,961	14,851	37,490	39,773	34,252	45,986
0	0	7,717	0	44,895	50,767
11,820	8,321	6,425	17,580	7,126	5,697
20,781	23,172	51,632	57,353	86,273	102,450
(4,726)	(1,950)	(86)	0	0	0
0	0	0	(4,500)	0	(92,225)
0	0	0	0	0	0
(4,726)	(1,950)	(86)	(4,500)	0	(92,225)
16,055	21,222	51,546	52,853	86,273	10,225
806,970	967,952	1,719,000	1,200,000	1,347,250	1,841,667
(397,024)	(353,069)	168,360	(414,839)	(317,159)	54,974
1,002,606	205,665	1,144,507	2,056,127	673,145	347,028
0	0	0	0	0	0
605,582	(147,404)	1,312,867	1,641,288	355,986	402,002

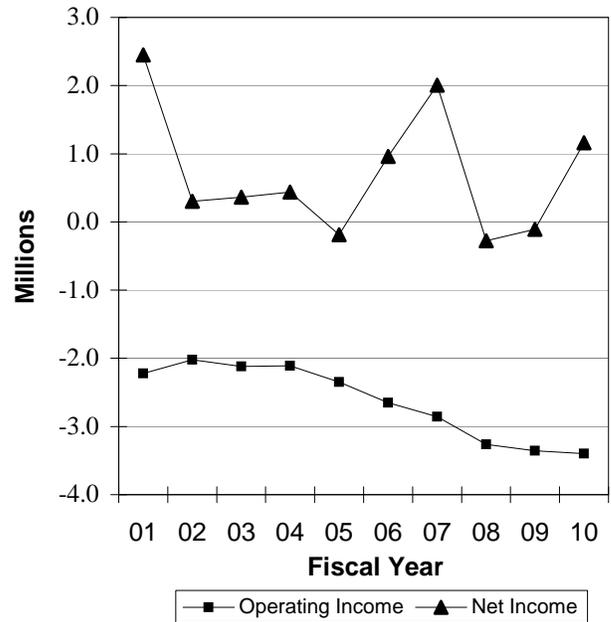
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# Public Transportation Fund

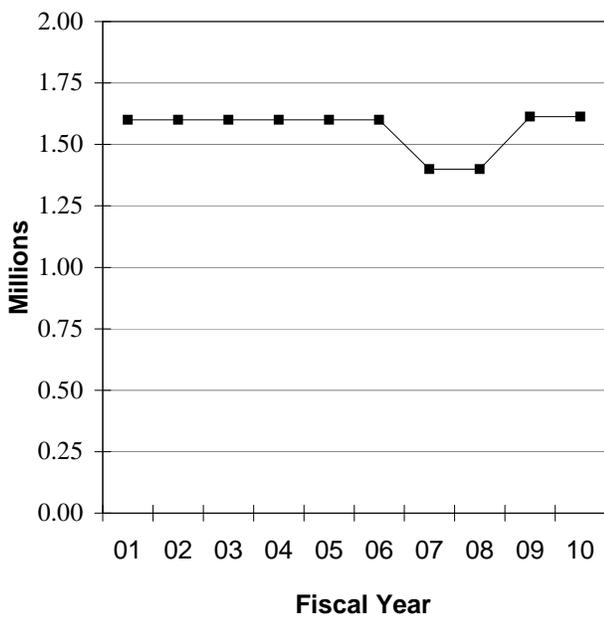
## Operating Revenues and Operating Expenses



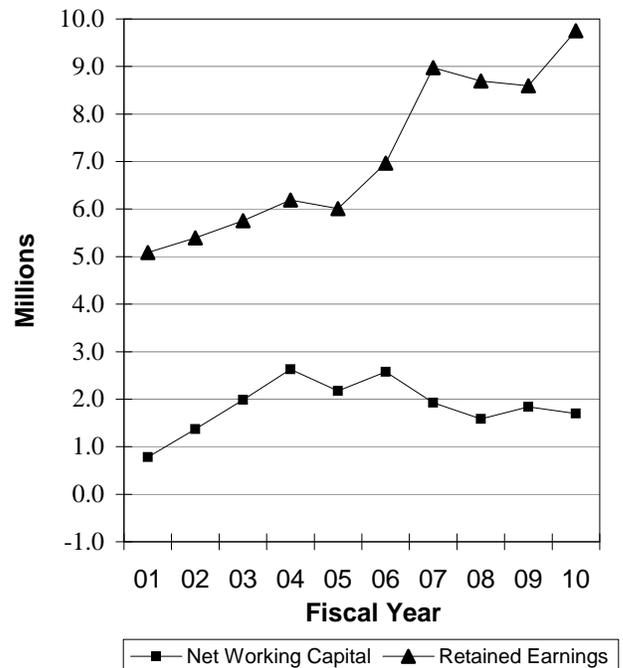
## Operating Income and Net Income



## Subsidies



## Net Working Capital and Retained Earnings/Net Assets



**Public Transportation  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	448,272	450,404	496,636	713,121
Operating Expenses	2,672,070	2,471,361	2,616,304	2,825,412
Operating Income	(2,223,798)	(2,020,957)	(2,119,668)	(2,112,291)
Depreciation	(384,958)	(436,631)	(427,720)	(427,020)
Non-Operating Revenues	900,200	1,036,232	1,151,388	1,200,684
Non-Operating Expenses	(790,220)	(28,610)	0	0
Net Transfers	1,600,000	1,629,617	1,685,503	1,600,000
Capital Contributions	3,092,585	123,170	73,954	176,686
Amortization of Contributions	254,037	0	0	0
Net Income (Loss) Transferred To Retained Earnings	2,447,846	302,821	363,457	438,059
<b>Net Working Capital</b>	<b>778,534</b>	<b>1,366,862</b>	<b>1,987,736</b>	<b>2,631,569</b>
Debt Outstanding	0	0	0	0
Yearly Debt Service	0	0	0	0
Subsidies	1,600,000	1,600,000	1,600,000	1,600,000
Change in Accounting Principle	2,421,752	0	0	0
Retained Earnings/Net Assets End of Period	5,088,983	5,391,804	5,755,261	6,193,320

Notes:

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

Operating revenues increased in FY 2004 and FY 2006 due to a contract with the University to provide shuttle services.

Non-operating revenues decreased in FY 2005 and increased in FY 2006 due to a delay in approval of a federal grant for \$350,000 which was recognized in FY 2006.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
779,326	1,054,996	1,172,095	1,240,255	1,447,616	1,517,701
3,126,557	3,704,512	4,030,619	4,502,265	4,805,399	4,915,222
(2,347,231)	(2,649,516)	(2,858,524)	(3,262,010)	(3,357,783)	(3,397,521)
(422,403)	(417,617)	(461,392)	(560,983)	(567,229)	(607,602)
920,517	1,665,207	1,399,892	1,501,250	1,979,503	1,674,464
(13,216)	(3,475)	(9,481)	(6,247)	(9,710)	(24,306)
1,571,912	1,541,867	1,178,471	2,009,727	1,757,174	1,658,561
104,638	824,357	2,757,874	40,772	91,968	1,856,189
0	0	0	0	0	0
(185,783)	960,823	2,006,840	(277,491)	(106,077)	1,159,785
2,172,667	2,572,291	1,928,534	1,585,717	1,837,974	1,696,272
0	0	0	0	0	0
0	3,475	2,757	2,012	1,241	443
1,600,000	1,600,000	1,400,000	1,400,000	1,612,500	1,612,500
0	0	0	0	0	0
6,007,537	6,968,360	8,975,200	8,697,709	8,591,632	9,751,417

**Public Transportation Fund  
Enterprise Fund**

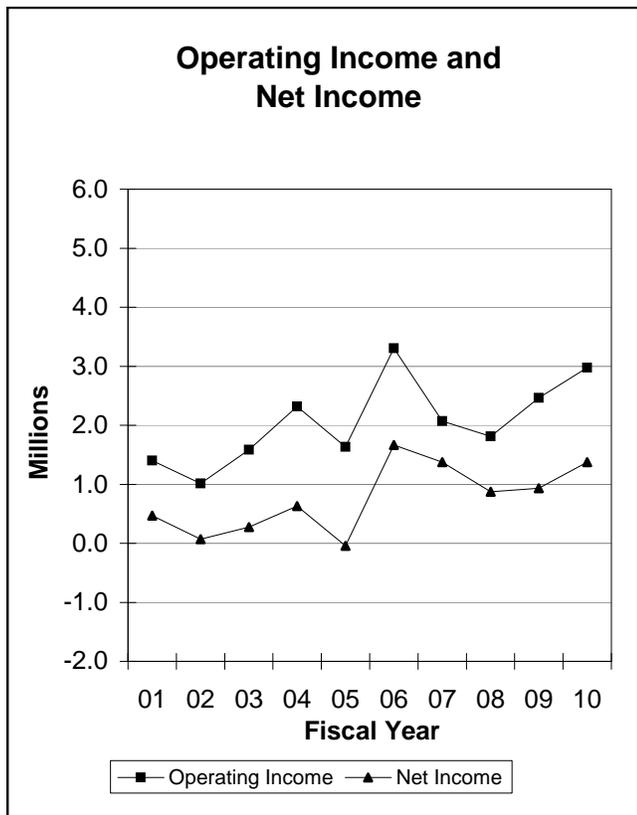
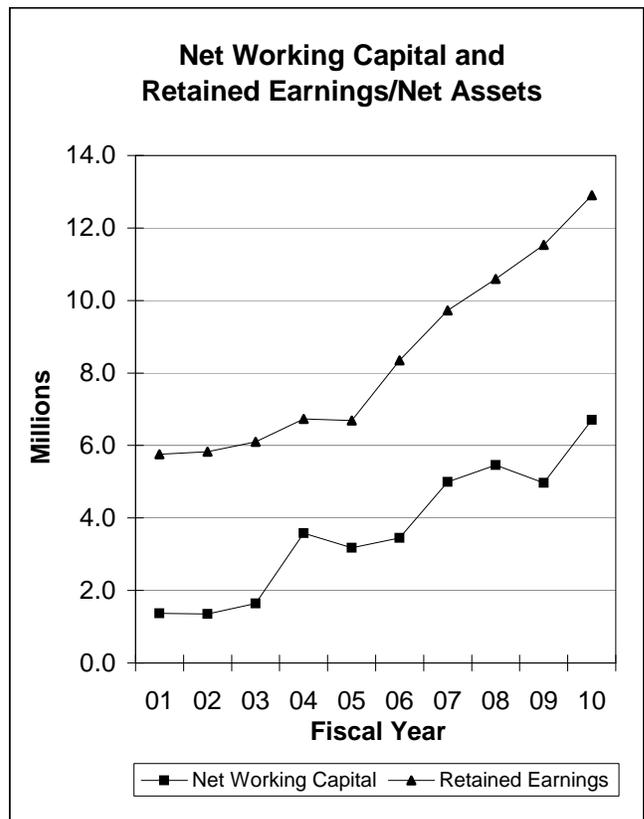
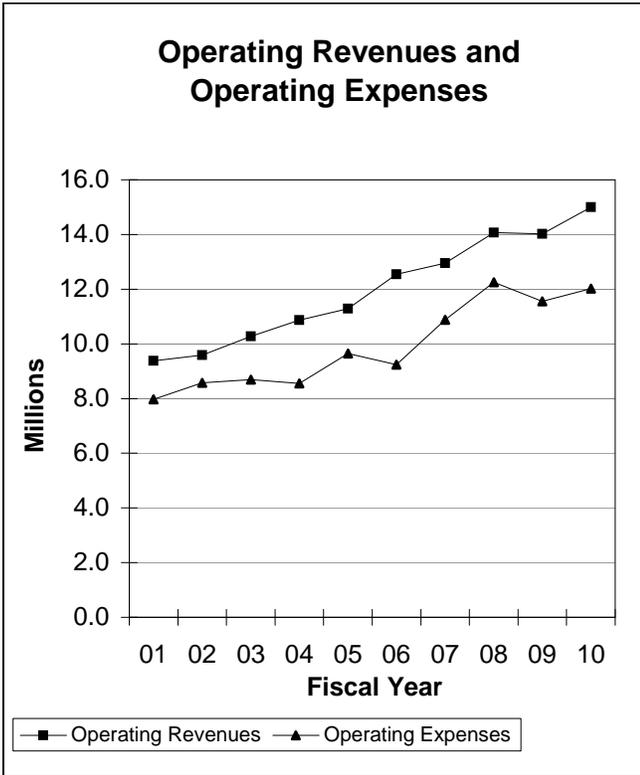
	2001	2002	2003	2004
<b>OPERATING REVENUES:</b>				
Fares	151,225	162,719	166,625	154,299
School Passes	15,175	13,945	12,528	7,898
Specials	1,473	1,564	2,201	3,382
Advertising	0	0	0	0
Univ. of Mo. Shuttle Reimbursement	251,668	243,202	290,345	523,372
Paratransit	28,731	28,974	24,937	24,170
Miscellaneous	0	0	0	0
<b>Total Operating Revenues</b>	<b>448,272</b>	<b>450,404</b>	<b>496,636</b>	<b>713,121</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	1,585,557	1,577,215	1,559,254	1,626,955
Materials and Supplies	413,132	364,206	494,794	582,396
Travel and Training	3,493	2,000	3,134	3,723
Intragovernmental	408,385	319,679	315,570	333,314
Utilities, Services and Miscellaneous	261,503	208,261	243,552	279,024
<b>Total Operating Expenses</b>	<b>2,672,070</b>	<b>2,471,361</b>	<b>2,616,304</b>	<b>2,825,412</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,223,798)</b>	<b>(2,020,957)</b>	<b>(2,119,668)</b>	<b>(2,112,291)</b>
<b>DEPRECIATION</b>	<b>(384,958)</b>	<b>(436,631)</b>	<b>(427,720)</b>	<b>(427,020)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,608,756)</b>	<b>(2,457,588)</b>	<b>(2,547,388)</b>	<b>(2,539,311)</b>
<b>NON-OPERATING REVENUES:</b>				
Revenue from Other Gov. Units	809,709	937,884	1,133,823	1,134,518
Investment Revenue	77,909	76,713	17,108	61,871
Miscellaneous Revenue	12,582	21,635	457	4,295
<b>Non-Operating Revenues</b>	<b>900,200</b>	<b>1,036,232</b>	<b>1,151,388</b>	<b>1,200,684</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	0	(66)	0	0
Loss on Sale/Disposal of Fixed Assets	(790,220)	(28,544)	0	0
Miscellaneous Expense	0	0	0	0
<b>Non-Operating Expenses</b>	<b>(790,220)</b>	<b>(28,610)</b>	<b>0</b>	<b>0</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>109,980</b>	<b>1,007,622</b>	<b>1,151,388</b>	<b>1,200,684</b>
<b>NET TRANSFERS</b>	<b>1,600,000</b>	<b>1,629,617</b>	<b>1,685,503</b>	<b>1,600,000</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>(898,776)</b>	<b>179,651</b>	<b>289,503</b>	<b>261,373</b>
Capital Contributions*	3,092,585	123,170	73,954	176,686
Amortization of Contributions	254,037	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>2,447,846</b>	<b>302,821</b>	<b>363,457</b>	<b>438,059</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.

2005	2006	2007	2008	2009	2010
157,439	172,888	181,823	194,618	350,126	320,446
11,765	14,158	11,550	12,698	19,643	34,570
3,008	3,024	40,809	16,449	3,367	29,497
0	0	0	0	0	0
583,136	842,760	914,330	920,730	943,197	993,181
23,978	22,166	23,583	95,760	131,283	140,007
0	0	0	0	0	0
779,326	1,054,996	1,172,095	1,240,255	1,447,616	1,517,701
1,835,880	2,027,007	2,245,296	2,342,259	2,601,527	2,624,376
674,648	929,436	1,040,820	1,289,385	1,066,246	1,183,595
2,763	1,448	2,986	3,310	4,469	6,667
328,186	349,425	381,065	461,526	587,287	581,009
285,080	397,196	360,452	405,785	545,870	519,575
3,126,557	3,704,512	4,030,619	4,502,265	4,805,399	4,915,222
(2,347,231)	(2,649,516)	(2,858,524)	(3,262,010)	(3,357,783)	(3,397,521)
(422,403)	(417,617)	(461,392)	(560,983)	(567,229)	(607,602)
(2,769,634)	(3,067,133)	(3,319,916)	(3,822,993)	(3,925,012)	(4,005,123)
833,769	1,536,792	1,240,975	1,354,013	1,828,755	1,524,937
84,370	127,074	140,865	107,903	109,543	104,103
2,378	1,341	18,052	39,334	41,205	45,424
920,517	1,665,207	1,399,892	1,501,250	1,979,503	1,674,464
0	(3,475)	(2,757)	(2,012)	(1,241)	(443)
(13,216)	0	(6,724)	(4,235)	(8,469)	(23,863)
0	0	0	0	0	0
(13,216)	(3,475)	(9,481)	(6,247)	(9,710)	(24,306)
907,301	1,661,732	1,390,411	1,495,003	1,969,793	1,650,158
1,571,912	1,541,867	1,178,471	2,009,727	1,757,174	1,658,561
(290,421)	136,466	(751,034)	(318,263)	(198,045)	(696,404)
104,638	824,357	2,757,874	40,772	91,968	1,856,189
0	0	0	0	0	0
(185,783)	960,823	2,006,840	(277,491)	(106,077)	1,159,785

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# Solid Waste Utility Fund



**Solid Waste Utility Fund  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	9,375,858	9,586,988	10,270,718	10,869,103
Operating Expenses	7,973,904	8,572,860	8,688,487	8,553,306
Operating Income	1,401,954	1,014,128	1,582,231	2,315,797
Depreciation	(1,375,474)	(1,366,210)	(1,336,859)	(1,596,173)
Non-Operating Revenues	777,426	647,648	269,454	268,035
Non-Operating Expenses	(383,332)	(381,799)	(405,125)	(494,571)
Net Transfers	0	0	(11,350)	0
Capital Contributions	46,988	157,724	175,000	135,000
Amortization of Contributions	0	0	0	0
Net Income (Loss) Transferred To Retained Earnings	467,562	71,491	273,351	628,088
<hr/>				
Net Working Capital	1,369,334	1,355,039	1,644,855	3,579,155
Debt Outstanding	4,125,000	8,575,000	8,200,000	7,815,000
Yearly Debt Service *	404,443	502,496	740,071	766,726
Change in Accounting Principle	(296,085)	0	0	0
Retained Earnings/Net Assets End of Period **	5,756,648	5,828,139	6,101,490	6,729,578

Notes:

\* Comprised of Revenue Bond, Loan, and Lease Debt Service.

\*\* FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

FY 2006 includes a refunding of 1996 Special Obligation bonds in the principal amount of \$3,080,000.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
11,286,765	12,542,371	12,948,534	14,070,131	14,022,873	14,999,390
9,651,527	9,239,850	10,876,844	12,256,137	11,559,295	12,023,130
1,635,238	3,302,521	2,071,690	1,813,994	2,463,578	2,976,260
(1,626,027)	(1,738,054)	(1,170,783)	(1,337,885)	(1,554,389)	(1,732,158)
350,712	587,375	858,056	771,326	636,529	583,408
(457,475)	(428,166)	(362,758)	(377,438)	(590,941)	(419,978)
(62,094)	(59,274)	(24,229)	5,788	(22,444)	(34,343)
115,000	0	0	0	0	0
0	0	0	0	0	0
(44,646)	1,664,402	1,371,976	875,785	932,333	1,373,189
3,173,818	3,447,345	4,992,860	5,459,259	4,966,240	6,707,191
7,410,000	8,825,000	8,310,000	7,785,000	7,245,000	6,685,000
769,329	3,586,067	855,328	852,718	868,450	865,697
0	0	0	0	0	0
6,684,932	8,349,334	9,721,310	10,597,095	11,529,428	12,902,617

**Solid Waste Utility Fund  
Enterprise Fund**

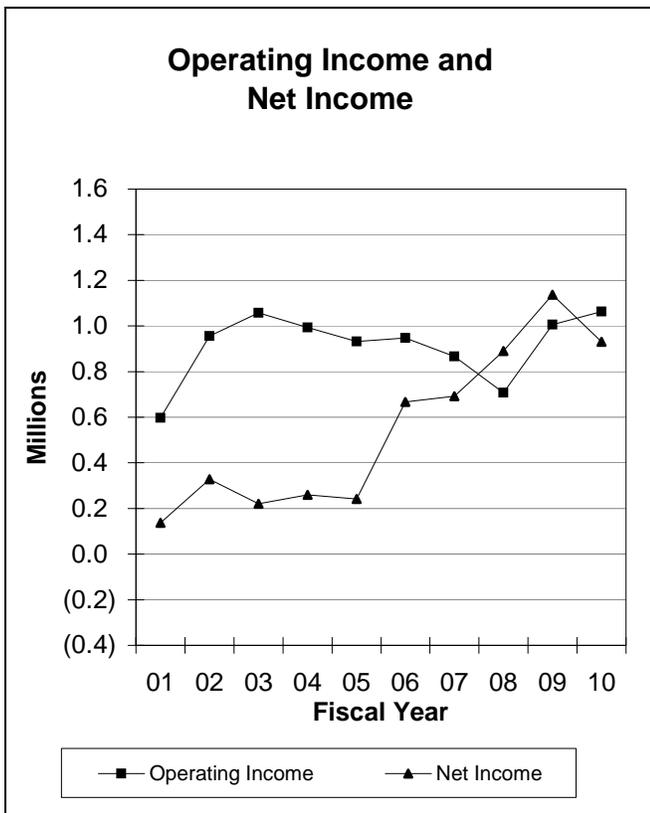
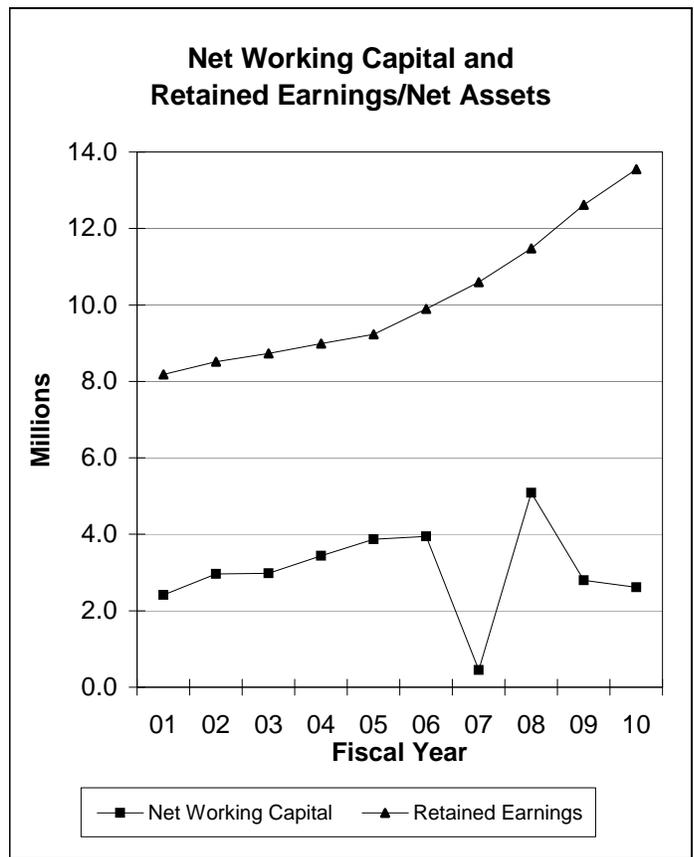
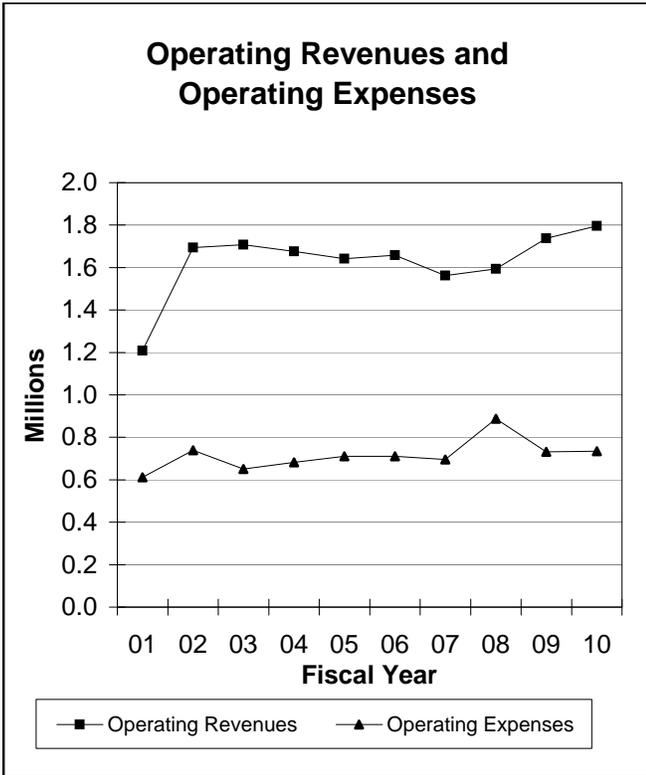
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Refuse Collection Charges	7,304,767	7,559,623	8,130,449	8,499,129
Landfill Fees	1,925,546	1,907,694	1,885,739	1,841,566
Refuse Bag Sales	41,426	42,535	44,956	40,129
Mosquito Control	23,453	5,863	2,000	0
Miscellaneous	80,666	71,273	207,574	488,279
<b>Total Operating Revenues</b>	<b>9,375,858</b>	<b>9,586,988</b>	<b>10,270,718</b>	<b>10,869,103</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	3,225,922	3,431,959	3,636,230	4,026,598
Materials and Supplies	1,783,372	2,054,842	2,244,794	2,340,083
Travel and Training	9,396	10,544	6,610	9,030
Intragovernmental	952,009	939,402	984,500	944,695
Utilities, Services and Miscellaneous	2,003,205	2,136,113	1,816,353	1,232,900
<b>Total Operating Expenses</b>	<b>7,973,904</b>	<b>8,572,860</b>	<b>8,688,487</b>	<b>8,553,306</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,401,954</b>	<b>1,014,128</b>	<b>1,582,231</b>	<b>2,315,797</b>
<b>DEPRECIATION</b>	<b>(1,375,474)</b>	<b>(1,366,210)</b>	<b>(1,336,859)</b>	<b>(1,596,173)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>26,480</b>	<b>(352,082)</b>	<b>245,372</b>	<b>719,624</b>
<b>NON-OPERATING REVENUES:</b>				
Revenue from Other Gov. Units	176,798	61,278	61,686	64,447
Investment Revenue	492,648	498,060	118,537	197,056
Miscellaneous Revenue	107,980	88,310	89,231	6,532
<b>Non-Operating Revenues</b>	<b>777,426</b>	<b>647,648</b>	<b>269,454</b>	<b>268,035</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	(226,209)	(343,590)	(364,973)	(381,522)
Miscellaneous Expense	(3,063)	(8,389)	(9,042)	(9,018)
Loss on Disposal of Fixed Assets	(154,060)	(29,820)	(31,110)	(104,031)
<b>Non-Operating Expenses</b>	<b>(383,332)</b>	<b>(381,799)</b>	<b>(405,125)</b>	<b>(494,571)</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>394,094</b>	<b>265,849</b>	<b>(135,671)</b>	<b>(226,536)</b>
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>(11,350)</b>	<b>0</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>420,574</b>	<b>(86,233)</b>	<b>98,351</b>	<b>493,088</b>
Capital Contributions*	46,988	157,724	175,000	135,000
Amortization of Contributions	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>467,562</b>	<b>71,491</b>	<b>273,351</b>	<b>628,088</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.  
Revenue increases in miscellaneous from FY 2003, 2004 and 2005 are due to recycling revenues at the (MRF) Material Recovery Facility.

2005	2006	2007	2008	2009	2010
8,593,464	8,877,051	9,941,707	10,844,271	11,608,601	12,059,621
1,956,415	2,917,768	2,268,586	2,264,198	1,854,569	2,004,018
39,605	47,293	53,450	57,878	88,762	70,235
5,459	8,130	40,414	48,626	28,252	32,817
691,822	692,129	644,377	855,158	442,689	832,699
11,286,765	12,542,371	12,948,534	14,070,131	14,022,873	14,999,390
4,186,070	4,443,090	4,545,160	4,898,953	5,055,126	5,118,640
2,624,450	3,397,600	3,539,303	3,853,432	3,260,574	3,636,511
9,565	12,061	10,816	11,255	14,740	18,165
986,430	1,035,774	1,142,210	1,315,003	1,510,940	1,563,944
1,845,012	351,325	1,639,355	2,177,494	1,717,915	1,685,870
9,651,527	9,239,850	10,876,844	12,256,137	11,559,295	12,023,130
1,635,238	3,302,521	2,071,690	1,813,994	2,463,578	2,976,260
(1,626,027)	(1,738,054)	(1,170,783)	(1,337,885)	(1,554,389)	(1,732,158)
9,211	1,564,467	900,907	476,109	909,189	1,244,102
69,811	136,365	249,233	180,989	143,772	139,682
230,167	403,735	545,535	440,788	421,142	379,732
50,734	47,275	63,288	149,549	71,615	63,994
350,712	587,375	858,056	771,326	636,529	583,408
(363,934)	(372,296)	(332,877)	(320,203)	(320,839)	(297,794)
(9,018)	(9,421)	(9,616)	(9,545)	(9,545)	(9,678)
(84,523)	(46,449)	(20,265)	(47,690)	(260,557)	(112,506)
(457,475)	(428,166)	(362,758)	(377,438)	(590,941)	(419,978)
(106,763)	159,209	495,298	393,888	45,588	163,430
(62,094)	(59,274)	(24,229)	5,788	(22,444)	(34,343)
(159,646)	1,664,402	1,371,976	875,785	932,333	1,373,189
115,000	0	0	0	0	0
0	0	0	0	0	0
(44,646)	1,664,402	1,371,976	875,785	932,333	1,373,189

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# Parking Facilities Fund



**Parking Facilities Fund  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	1,208,867	1,694,281	1,707,745	1,675,667
Operating Expenses	611,500	738,795	650,768	682,007
Operating Income	597,367	955,486	1,056,977	993,660
Depreciation	(611,006)	(604,857)	(604,942)	(602,508)
Non-Operating Revenues***	491,280	306,055	96,094	156,930
Non-Operating Expenses	(517,231)	(497,651)	(500,094)	(460,952)
Net Transfers	172,000	168,494	172,000	173,200
Capital Contributions	0	0	0	0
Amortization of Contributions	3,964	0	0	0
Net Income (Loss) Transferred To Retained Earnings	136,374	327,527	220,035	260,330
<hr/>				
Net Working Capital	2,415,423	2,965,009	2,976,436	3,440,935
Debt Outstanding	8,888,515	8,525,000	8,160,000	7,770,000
Yearly Debt Service*	833,934	831,157	823,460	829,881
Change in Accounting Principle	61,612	0	0	0
Retained Earnings/Net Assets End of Period **	8,183,557	8,511,084	8,731,119	8,991,449

Notes:

\* Comprised of Revenue Bond and Leases Debt Service.

\*\* FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

\*\*\* FY 2006 the large increase in non-operating revenues is due to the sale of land (Miller Lot)

FY 2006 includes a refunding of 1996 Special Obligation bonds in the principal amount of \$4,365,000 and a refunding of 1995 Parking Revenue bonds in the principal amount of \$2,575,000.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
1,641,734	1,657,637	1,562,110	1,593,938	1,737,094	1,796,627
710,366	710,577	695,501	886,913	731,207	734,020
931,368	947,060	866,609	707,025	1,005,887	1,062,607
(605,161)	(513,044)	(377,637)	(275,805)	(279,179)	(278,649)
186,194	504,581	416,526	653,513	658,183	920,298
(440,595)	(440,669)	(289,283)	(269,987)	(285,511)	(736,297)
169,100	169,603	76,000	75,000	38,076	(37,162)
0	0	0	0	0	0
0	0	0	0	0	0
240,906	667,531	692,215	889,746	1,137,456	930,797
3,866,726	3,949,285	445,495	5,086,778	2,797,791	2,616,790
7,365,000	6,710,000	6,250,000	5,760,000	18,275,000	17,745,000
824,904	7,109,702	735,963	746,961	725,948	1,460,188
0	0	0	0	0	0
9,232,355	9,899,886	10,592,101	11,481,847	12,619,303	13,550,100

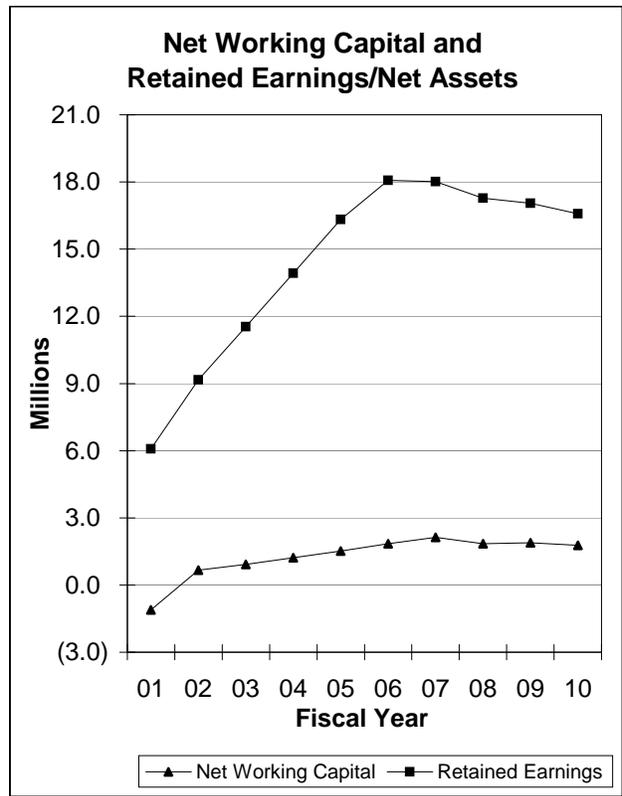
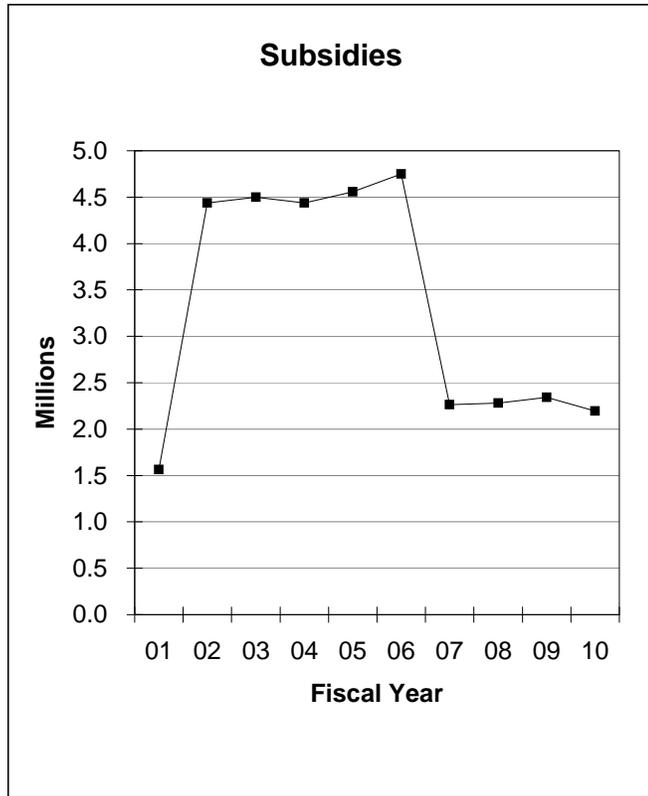
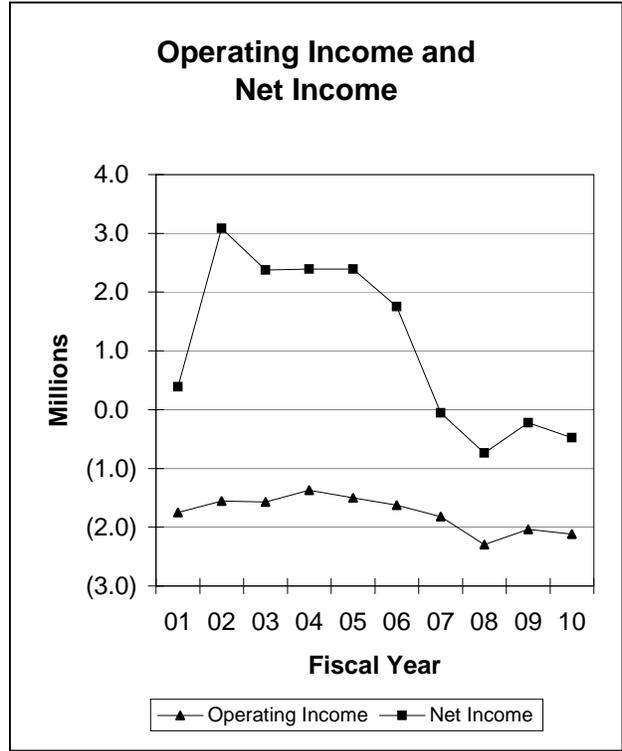
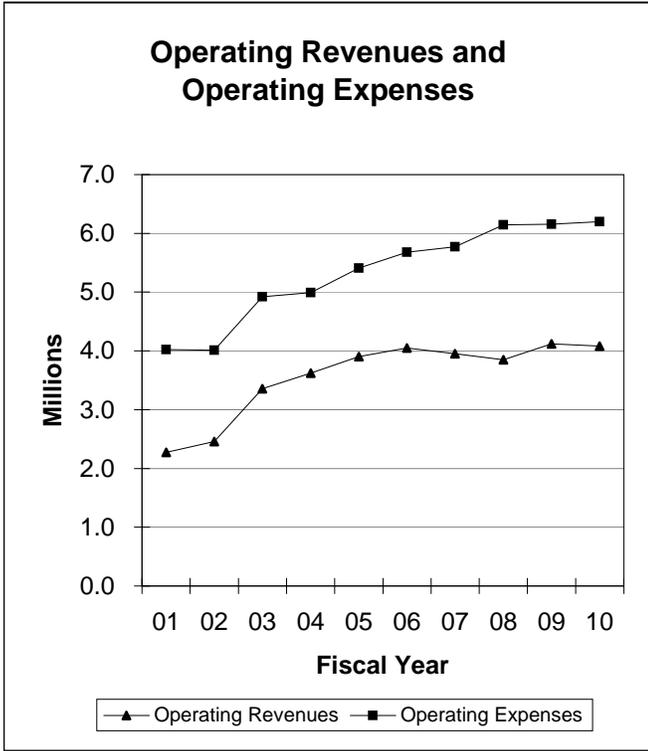
**Parking Facilities Fund  
Enterprise Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Meters	540,839	815,681	862,751	838,351
Garages	450,837	586,520	553,347	533,200
Reserved Lots	196,472	266,951	271,269	282,226
SBD Revenue	0	0	0	0
Other	20,719	25,129	20,378	21,890
<b>Total Operating Revenues</b>	<b>1,208,867</b>	<b>1,694,281</b>	<b>1,707,745</b>	<b>1,675,667</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	302,988	303,248	315,735	348,951
Materials and Supplies	119,495	204,421	106,340	69,071
Travel and Training	0	0	0	0
Intragovernmental	83,352	115,282	111,322	111,209
Utilities, Services and Miscellaneous	105,665	115,844	117,371	152,776
<b>Total Operating Expenses</b>	<b>611,500</b>	<b>738,795</b>	<b>650,768</b>	<b>682,007</b>
<b>OPERATING INCOME (LOSS)</b>	<b>597,367</b>	<b>955,486</b>	<b>1,056,977</b>	<b>993,660</b>
<b>DEPRECIATION</b>	<b>(611,006)</b>	<b>(604,857)</b>	<b>(604,942)</b>	<b>(602,508)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(13,639)</b>	<b>350,629</b>	<b>452,035</b>	<b>391,152</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	491,275	305,483	95,399	156,925
Miscellaneous Revenue	5	572	695	5
Interest Rate Swap Proceeds, Net	0	0	0	0
<b>Non-Operating Revenues</b>	<b>491,280</b>	<b>306,055</b>	<b>96,094</b>	<b>156,930</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	(497,740)	(479,883)	(461,917)	(442,937)
Loss on Sale/Disposal of Fixed Assets	(461)	0	(20,934)	0
Miscellaneous Expense	(19,030)	(17,768)	(17,243)	(18,015)
<b>Non-Operating Expenses</b>	<b>(517,231)</b>	<b>(497,651)</b>	<b>(500,094)</b>	<b>(460,952)</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>(25,951)</b>	<b>(191,596)</b>	<b>(404,000)</b>	<b>(304,022)</b>
<b>NET TRANSFERS</b>	<b>172,000</b>	<b>168,494</b>	<b>172,000</b>	<b>173,200</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>132,410</b>	<b>327,527</b>	<b>220,035</b>	<b>260,330</b>
Capital Contributions				
Amortization of Contributions	3,964	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>136,374</b>	<b>327,527</b>	<b>220,035</b>	<b>260,330</b>

2005	2006	2007	2008	2009	2010
853,756	840,036	763,910	768,578	845,149	870,500
511,797	523,751	515,521	554,811	609,166	604,896
255,992	272,741	259,605	247,688	260,398	298,230
0	0	0	0	0	0
20,189	21,109	23,074	22,861	22,381	23,001
1,641,734	1,657,637	1,562,110	1,593,938	1,737,094	1,796,627
356,720	348,362	372,554	355,588	377,892	373,242
101,513	95,340	61,000	147,721	52,770	54,779
0	0	0	0	0	0
101,940	111,486	85,622	101,625	114,530	117,340
150,193	155,389	176,325	281,979	186,015	188,659
710,366	710,577	695,501	886,913	731,207	734,020
931,368	947,060	866,609	707,025	1,005,887	1,062,607
(605,161)	(513,044)	(377,637)	(275,805)	(279,179)	(278,649)
326,207	434,016	488,972	431,220	726,708	783,958
181,165	297,791	411,526	387,519	646,192	919,891
5,029	206,790	5,000	265,994	11,991	407
0	0	0	0	0	0
186,194	504,581	416,526	653,513	658,183	920,298
(422,651)	(334,757)	(283,813)	(264,613)	(277,836)	(692,742)
0	(95,787)	0	0	(1,326)	(25,840)
(17,944)	(10,125)	(5,470)	(5,374)	(6,349)	(17,715)
(440,595)	(440,669)	(289,283)	(269,987)	(285,511)	(736,297)
(254,401)	63,912	127,243	383,526	372,672	184,001
169,100	169,603	76,000	75,000	38,076	(37,162)
240,906	667,531	692,215	889,746	1,137,456	930,797
0	0	0	0	0	0
240,906	667,531	692,215	889,746	1,137,456	930,797

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# Recreation Services Fund



**Recreation Services Fund  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	2,272,753	2,458,986	3,354,222	3,620,897
Operating Expenses	4,024,306	4,012,458	4,923,816	4,992,364
Operating Income (Loss)	(1,751,553)	(1,553,472)	(1,569,594)	(1,371,467)
Depreciation	(240,225)	(216,413)	(507,103)	(569,060)
Non-Operating Revenues	821,390	458,524	65,298	59,156
Non-Operating Expenses	(278,431)	(214,535)	(273,943)	(283,473)
Net Transfers	1,563,771	4,437,526	4,490,374	4,539,907
Capital Contributions	47,250	174,083	170,083	17,712
Amortization of Contributions	226,028	0	0	0
Net Income (Loss) Transferred To Retained Earnings	388,230	3,085,713	2,375,115	2,392,775
Net Working Capital	(1,106,960)	659,984	920,196	1,226,225
Debt Outstanding	0	10,500,000	8,648,500	6,730,500
Yearly Debt Service*	74,775	2,128,378	2,451,863	2,332,201
Subsidies	1,563,771	4,437,526	4,498,420	4,438,807
Change in Accounting Principle	2,459,767	0	0	0
Retained Earnings/Net Assets End of Period **	6,074,052	9,159,765	11,534,880	13,927,655

Notes:

\* Comprised of Loans and Leases Debt Service

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
3,905,351	4,049,440	3,952,786	3,848,181	4,120,606	4,079,714
5,406,424	5,676,495	5,770,023	6,146,483	6,157,962	6,197,440
(1,501,073)	(1,627,055)	(1,817,237)	(2,298,302)	(2,037,356)	(2,117,726)
(582,687)	(567,095)	(571,206)	(608,303)	(616,795)	(619,955)
67,270	118,557	146,108	116,026	115,999	112,675
(241,764)	(116,124)	(91,862)	(49,989)	(48,953)	(46,529)
4,652,117	3,945,002	2,277,010	2,101,863	2,362,160	2,192,135
0	0	0	0	0	0
0	0	0	0	0	0
2,393,863	1,753,285	(57,187)	(738,705)	(224,945)	(479,400)
1,520,431	1,843,250	2,132,935	1,848,946	1,887,194	1,769,213
4,665,500	2,450,000	0	0	0	0
2,392,733	2,530,815	28,497	23,632	18,539	13,207
4,559,066	4,749,302	2,262,510	2,280,810	2,343,635	2,194,635
0	0	0	0	0	0
16,321,518	18,074,803	18,017,616	17,278,911	17,053,966	16,574,566

**Recreation Services Fund  
Enterprise Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Fees and Admissions	1,406,105	1,509,640	2,379,445	2,570,514
Facility User Charges	129,788	129,808	127,236	122,728
Youth Capital Improvement Fees	0	994	43,164	68,847
Golf Course Improvement Fees	154,905	158,183	109,180	115,734
Miscellaneous	581,955	660,361	695,197	743,074
<b>Total Operating Revenues</b>	<b>2,272,753</b>	<b>2,458,986</b>	<b>3,354,222</b>	<b>3,620,897</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	2,384,740	2,384,626	2,915,324	3,031,097
Materials and Supplies	619,843	601,962	787,080	742,211
Travel and Training	5,264	6,181	4,397	7,297
Intragovernmental	266,718	339,386	395,511	404,677
Utilities, Services and Miscellaneous	747,741	680,303	821,504	807,082
<b>Total Operating Expenses</b>	<b>4,024,306</b>	<b>4,012,458</b>	<b>4,923,816</b>	<b>4,992,364</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,751,553)</b>	<b>(1,553,472)</b>	<b>(1,569,594)</b>	<b>(1,371,467)</b>
<b>DEPRECIATION</b>	<b>(240,225)</b>	<b>(216,413)</b>	<b>(507,103)</b>	<b>(569,060)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,991,778)</b>	<b>(1,769,885)</b>	<b>(2,076,697)</b>	<b>(1,940,527)</b>
<b>NON-OPERATING REVENUES:</b>				
Revenue from Other Gov. Units	0	10,000	0	0
Gain on sale of fixed assets	0	0	0	0
Investment Revenue	814,173	443,407	49,370	49,120
Miscellaneous Revenue	7,217	5,117	15,928	10,036
<b>Non-Operating Revenues</b>	<b>821,390</b>	<b>458,524</b>	<b>65,298</b>	<b>59,156</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	(214,014)	(188,944)	(228,262)	(248,454)
Loss on Disposal of Fixed Assets	(33,112)	0	(3,956)	0
Miscellaneous Expense	(31,305)	(25,591)	(41,725)	(35,019)
<b>Non-Operating Expenses</b>	<b>(278,431)</b>	<b>(214,535)</b>	<b>(273,943)</b>	<b>(283,473)</b>
<b>Total Non-Operating Rev. (Expenses)</b>	<b>542,959</b>	<b>243,989</b>	<b>(208,645)</b>	<b>(224,317)</b>
<b>NET TRANSFERS</b>	<b>1,563,771</b>	<b>4,437,526</b>	<b>4,490,374</b>	<b>4,539,907</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>114,952</b>	<b>2,911,630</b>	<b>2,205,032</b>	<b>2,375,063</b>
Capital Contributions*	47,250	174,083	170,083	17,712
Amortization of Contributions	226,028	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>388,230</b>	<b>3,085,713</b>	<b>2,375,115</b>	<b>2,392,775</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.

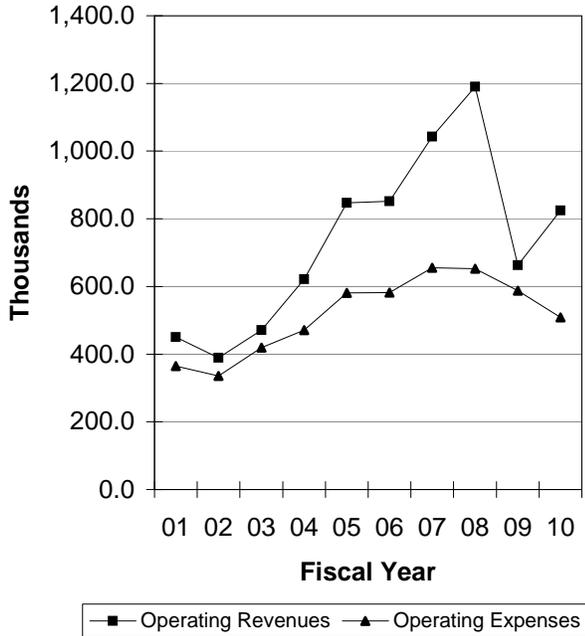
\*\* The increase in revenues for FY 2003 is largely attributed to the opening of the Activities and Recreation Center (ARC) in Dec. 2002.

2005	2006	2007	2008	2009	2010
2,824,464	2,901,910	2,848,413	2,689,577	2,876,307	2,898,624
126,538	135,481	123,830	124,603	127,090	120,985
60,025	60,877	52,914	82,560	67,979	66,011
114,044	123,460	145,950	134,315	149,554	127,061
780,280	827,712	781,679	817,126	899,676	867,033
3,905,351	4,049,440	3,952,786	3,848,181	4,120,606	4,079,714
3,241,613	3,304,991	3,423,264	3,569,204	3,529,001	3,455,672
790,676	884,351	855,125	888,424	862,468	889,678
9,627	6,697	9,619	9,020	8,544	6,159
447,194	466,717	529,767	584,611	611,460	672,126
917,314	1,013,739	952,248	1,095,224	1,146,489	1,173,805
5,406,424	5,676,495	5,770,023	6,146,483	6,157,962	6,197,440
(1,501,073)	(1,627,055)	(1,817,237)	(2,298,302)	(2,037,356)	(2,117,726)
(582,687)	(567,095)	(571,206)	(608,303)	(616,795)	(619,955)
(2,083,760)	(2,194,150)	(2,388,443)	(2,906,605)	(2,654,151)	(2,737,681)
0	0	0	0	0	0
0	0	0	0	0	0
57,452	110,035	136,798	101,535	100,321	87,750
9,818	8,522	9,310	14,491	15,678	24,925
67,270	118,557	146,108	116,026	115,999	112,675
(89,906)	(57,811)	(28,497)	(23,632)	(18,539)	(13,207)
0	(4,059)	(16,985)	0	0	0
(151,858)	(54,254)	(46,380)	(26,357)	(30,414)	(33,322)
(241,764)	(116,124)	(91,862)	(49,989)	(48,953)	(46,529)
(174,494)	2,433	54,246	66,037	67,046	66,146
4,652,117	3,945,002	2,277,010	2,101,863	2,362,160	2,192,135
2,393,863	1,753,285	(57,187)	(738,705)	(224,945)	(479,400)
0	0	0	0	0	0
0	0	0	0	0	0
2,393,863	1,753,285	(57,187)	(738,705)	(224,945)	(479,400)

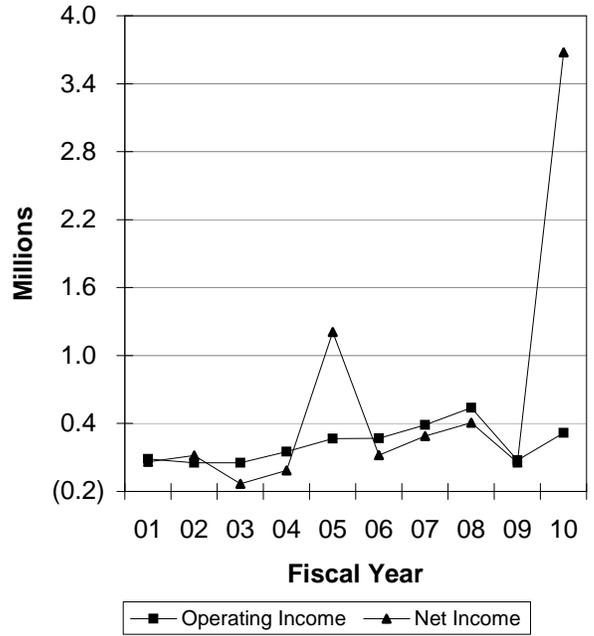
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# Railroad Fund

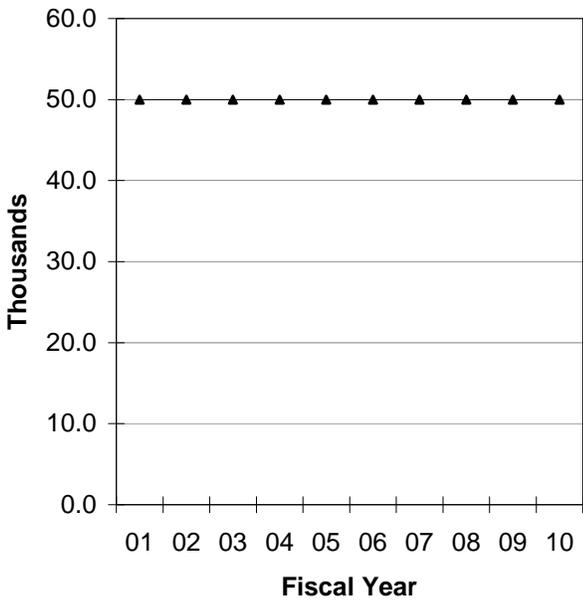
### Operating Revenues and Operating Expenses



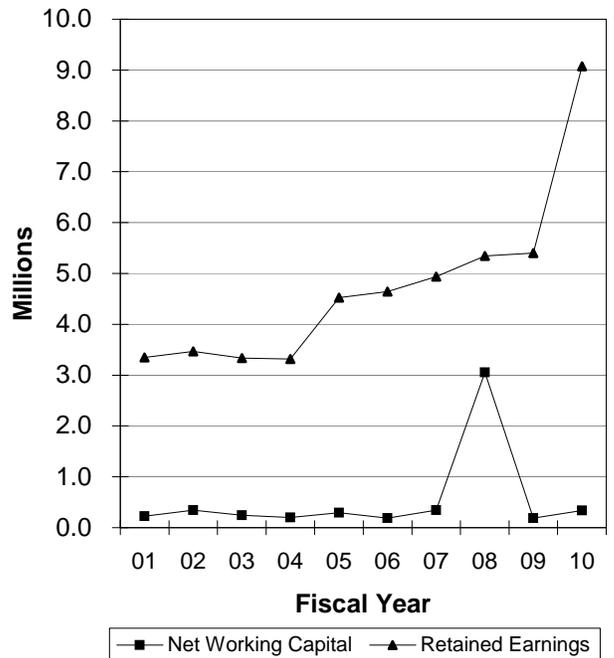
### Operating Income and Net Income



### Subsidies



### Net Working Capital and Retained Earnings/Net Assets



**Railroad Fund  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	450,675	389,497	470,738	621,322
Operating Expenses	364,888	336,053	419,246	470,900
Operating Income	85,787	53,444	51,492	150,422
Depreciation	(157,521)	(186,072)	(234,319)	(230,810)
Non-Operating Revenues	22,414	131,829	9,034	27,639
Non-Operating Expenses	(2,398)	(7,537)	(7,943)	(10,803)
Net Transfers	50,000	50,000	50,000	50,000
Capital Contributions	61,980	74,509	0	0
Amortization of Contributions	0	0	0	0
Net Income (Loss) Transferred To Retained Earnings	60,262	116,173	(131,736)	(13,552)
<hr/>				
Net Working Capital	224,555	345,210	246,965	198,962
Debt Outstanding	132,537	121,771	357,851	562,462
Yearly Debt Service	5,861	18,171	59,408	83,564
Subsidies	50,000	50,000	50,000	50,000
Change in Accounting Principle	2,868,009	0	0	0
Retained Earnings/Net Assets End of Period**	3,348,706	3,464,879	3,333,143	3,319,591

Notes:

\*\* FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
847,329	851,388	1,042,370	1,190,026	662,749	824,472
580,615	582,042	655,586	652,516	587,870	508,669
266,714	269,346	386,784	537,510	74,879	315,803
(253,616)	(275,151)	(273,176)	(294,827)	(318,463)	(332,494)
27,628	25,532	28,892	52,321	26,562	14,995
(31,830)	(28,652)	(25,349)	(33,417)	(35,328)	(37,286)
1,073,531	128,856	171,829	146,303	50,000	50,000
123,672	0	0	0	258,450	3,667,275
0	0	0	0	0	0
1,206,099	119,931	288,980	407,890	56,100	3,678,293
295,803	188,737	347,143	3,053,305	188,696	337,599
946,231	842,022	914,512	867,710	944,739	888,239
175,797	136,164	149,179	3,736	96,279	93,547
50,000	50,000	50,000	50,000	50,000	50,000
0	0	0	0	0	0
4,525,690	4,645,621	4,934,601	5,342,491	5,398,591	9,076,884

**Railroad Fund  
Enterprise Fund**

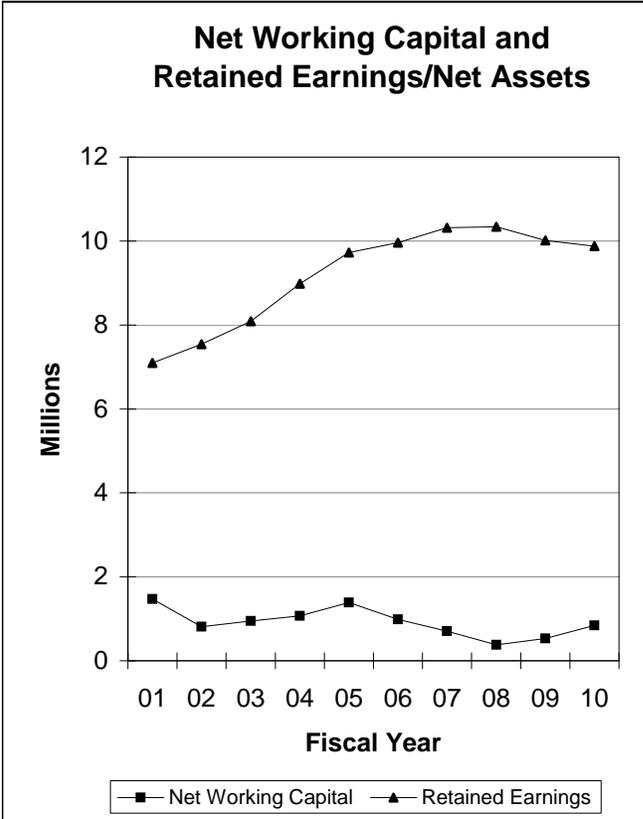
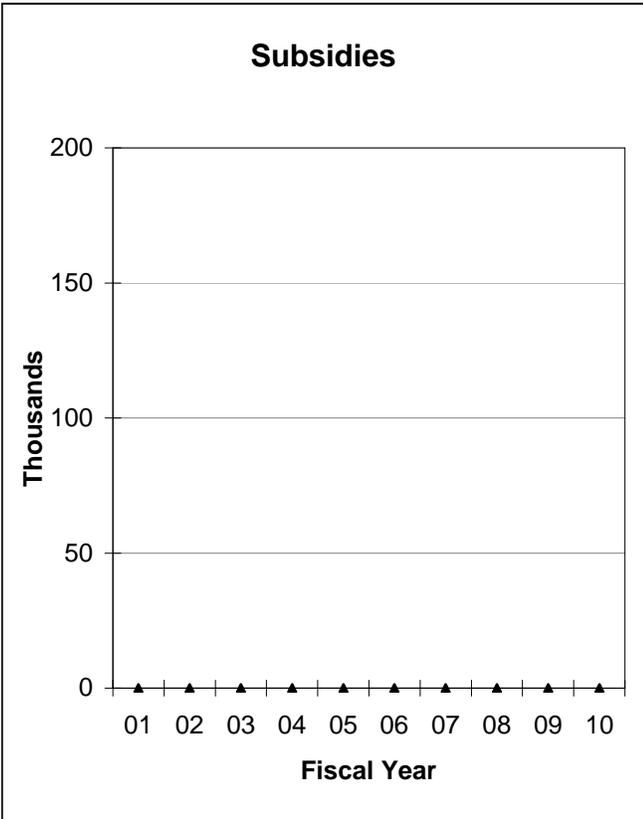
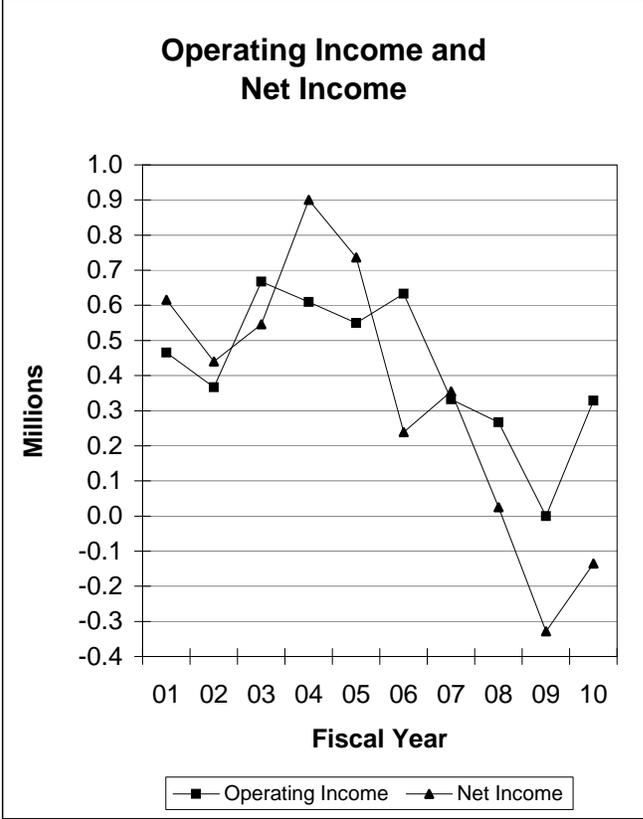
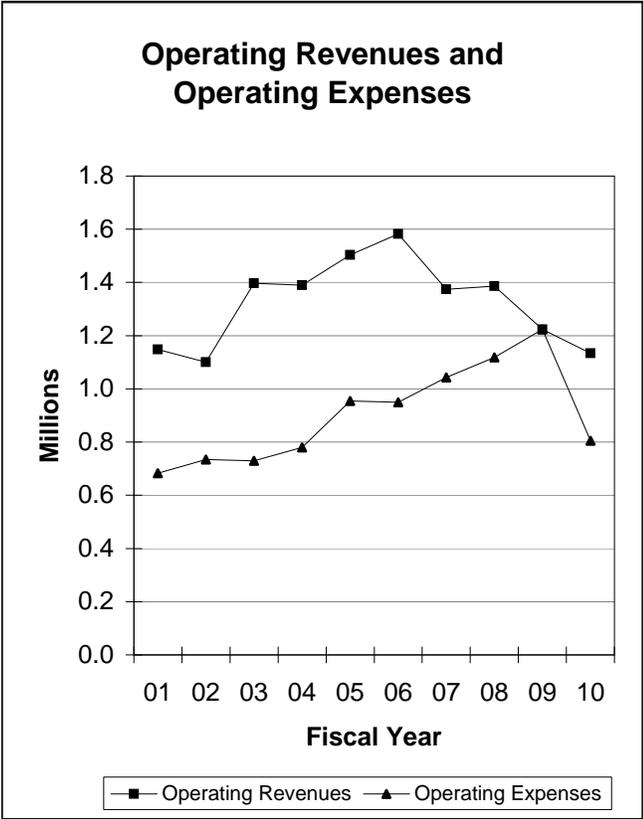
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Switching Fees	386,306	365,907	450,656	610,120
Miscellaneous	64,369	23,590	20,082	11,202
<b>Total Operating Revenues</b>	<b>450,675</b>	<b>389,497</b>	<b>470,738</b>	<b>621,322</b>
<b>OPERATING EXPENSES: *</b>				
Personal Services	157,604	158,539	173,269	220,247
Materials and Supplies	40,129	45,215	54,748	70,749
Travel and Training	851	900	1,324	2,478
Intragovernmental	19,783	25,929	36,830	36,467
Utilities, Services and Miscellaneous	146,521	105,470	153,075	140,959
<b>Total Operating Expenses</b>	<b>364,888</b>	<b>336,053</b>	<b>419,246</b>	<b>470,900</b>
<b>OPERATING INCOME (LOSS)</b>	<b>85,787</b>	<b>53,444</b>	<b>51,492</b>	<b>150,422</b>
<b>DEPRECIATION</b>	<b>(157,521)</b>	<b>(186,072)</b>	<b>(234,319)</b>	<b>(230,810)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(71,734)</b>	<b>(132,628)</b>	<b>(182,827)</b>	<b>(80,388)</b>
<b>NON-OPERATING REVENUES:</b>				
Revenue from Other Gov. Units	0	0	0	0
Investment Revenue	22,407	17,825	6,621	6,606
Gain on Sale of Fixed Assets	0	0	0	0
Miscellaneous Revenue	7	114,004	2,413	21,033
<b>Non-Operating Revenues</b>	<b>22,414</b>	<b>131,829</b>	<b>9,034</b>	<b>27,639</b>
<b>NON-OPERATING EXPENSES:</b>				
Interest Expense	(2,398)	(6,816)	(7,943)	(10,803)
Loss on Disposal of Assets	0	0	0	0
Miscellaneous Expense	0	(721)	0	0
<b>Non-Operating Expenses</b>	<b>(2,398)</b>	<b>(7,537)</b>	<b>(7,943)</b>	<b>(10,803)</b>
<b>Total Non-Operating Rev. (Expenses)</b>	<b>20,016</b>	<b>124,292</b>	<b>1,091</b>	<b>16,836</b>
<b>NET TRANSFERS</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>(1,718)</b>	<b>41,664</b>	<b>(131,736)</b>	<b>(13,552)</b>
Capital Contribution**	61,980	74,509	0	0
Amortization of Contributions	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>60,262</b>	<b>116,173</b>	<b>(131,736)</b>	<b>(13,552)</b>

\*\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.  
FY 2005 transfer of \$976,933 involved a transfer of land to be used by the railroad and \$50,098 from CDBG funds for the Railroad corridor.

2005	2006	2007	2008	2009	2010
826,523	837,911	941,334	872,306	458,206	579,110
20,806	13,477	101,036	317,720	204,543	245,362
847,329	851,388	1,042,370	1,190,026	662,749	824,472
244,736	234,821	257,720	263,468	236,095	193,003
87,234	115,492	108,691	122,846	101,555	85,133
789	3,066	4,062	4,041	3,986	2,051
48,152	53,972	70,462	85,693	72,155	77,080
199,704	174,691	214,651	176,468	174,079	151,402
580,615	582,042	655,586	652,516	587,870	508,669
266,714	269,346	386,784	537,510	74,879	315,803
(253,616)	(275,151)	(273,176)	(294,827)	(318,463)	(332,494)
13,098	(5,805)	113,608	242,683	(243,584)	(16,691)
0	0	0	0	0	0
23,363	13,627	24,435	25,793	22,017	5,756
0	0	0	0	0	0
4,265	11,905	4,457	26,528	4,545	9,239
27,628	25,532	28,892	52,321	26,562	14,995
(31,830)	(28,652)	(25,349)	(32,245)	(35,328)	(34,883)
0	0	0	(1,172)	0	0
0	0	0	0	0	(2,403)
(31,830)	(28,652)	(25,349)	(33,417)	(35,328)	(37,286)
(4,202)	(3,120)	3,543	18,904	(8,766)	(22,291)
1,073,531	128,856	171,829	146,303	50,000	50,000
1,082,427	119,931	288,980	407,890	(202,350)	11,018
123,672	0	0	0	258,450	3,667,275
0	0	0	0	0	0
1,206,099	119,931	288,980	407,890	56,100	3,678,293

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# Storm Water Utility Fund





**Storm Water Utility Fund  
Enterprise Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	1,148,601	1,100,862	1,397,511	1,389,683
Operating Expenses	683,222	734,425	730,083	780,164
Operating Income (Loss)	465,379	366,437	667,428	609,519
Depreciation	(186,685)	(249,981)	(259,595)	(262,149)
Non-Operating Revenues	259,431	266,662	50,062	117,735
Non-Operating Expenses	(2,050)	(3,031)	0	0
Net Transfers	0	0	5,475	0
Capital Contributions	8,500	59,846	83,049	435,392
Amortization of Contributions	71,248	0	0	0
Net Income (Loss) Transferred To Retained Earnings	615,823	439,933	546,419	900,497
<b>Net Working Capital</b>	<b>1,468,714</b>	<b>812,723</b>	<b>943,805</b>	<b>1,071,255</b>
Debt Outstanding	0	0	0	0
Yearly Debt Service	0	0	0	0
Subsidies	0	0	0	0
Change in Accounting Principle	1,344,320	0	0	0
Retained Earnings/Net Assets End of Period	7,098,959	7,538,892	8,085,311	8,985,808

Notes:

FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

2005	2006	2007	2008	2009	2010
1,503,957	1,582,718	1,374,743	1,385,779	1,223,104	1,133,294
954,467	949,610	1,042,345	1,118,851	1,223,135	804,404
549,490	633,108	332,398	266,928	(31)	328,890
(318,826)	(348,398)	(391,515)	(417,367)	(426,176)	(482,032)
189,360	193,256	193,391	157,853	74,891	62,930
(4,551)	(17,556)	0	(3,280)	0	0
122,186	(221,287)	88,090	0	0	(61,053)
198,613	0	132,169	20,520	23,163	16,311
0	0	0	0	0	0
736,272	239,123	354,533	24,654	(328,153)	(134,954)
1,389,699	988,190	708,531	382,131	531,326	839,233
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,722,080	9,961,203	10,315,736	10,340,390	10,012,237	9,877,283

**Storm Water Utility Fund  
Enterprise Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Utility Charges	1,148,601	1,100,862	1,397,511	1,389,683
Residential Utility Charges	0	0	0	0
Non-residential utility charges	0	0	0	0
Development charges	0	0	0	0
Miscellaneous	0	0	0	0
<b>Total Operating Revenues</b>	<b>1,148,601</b>	<b>1,100,862</b>	<b>1,397,511</b>	<b>1,389,683</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	410,818	407,901	462,632	446,831
Materials and Supplies	52,485	84,745	64,767	92,831
Travel and Training	1,200	125	1,505	1,193
Intragovernmental	86,373	109,091	117,095	119,461
Utilities, Services and Miscellaneous	132,346	132,563	84,084	119,848
<b>Total Operating Expenses</b>	<b>683,222</b>	<b>734,425</b>	<b>730,083</b>	<b>780,164</b>
<b>OPERATING INCOME (LOSS)</b>	<b>465,379</b>	<b>366,437</b>	<b>667,428</b>	<b>609,519</b>
<b>DEPRECIATION</b>	<b>(186,685)</b>	<b>(249,981)</b>	<b>(259,595)</b>	<b>(262,149)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>278,694</b>	<b>116,456</b>	<b>407,833</b>	<b>347,370</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	253,559	155,322	47,998	63,085
Revenue from Other Gov. Units	0	111,340	0	0
Miscellaneous Revenue	5,872	0	2,064	54,650
<b>Non-Operating Revenues</b>	<b>259,431</b>	<b>266,662</b>	<b>50,062</b>	<b>117,735</b>
<b>NON-OPERATING EXPENSES:</b>				
Loss on disposal of fixed assets	(2,050)	0	0	0
Miscellaneous Expense	0	(3,031)	0	0
<b>Non-Operating Expenses</b>	<b>(2,050)</b>	<b>(3,031)</b>	<b>0</b>	<b>0</b>
<b>Total Non-Operating Rev. (Expenses)</b>	<b>257,381</b>	<b>263,631</b>	<b>50,062</b>	<b>117,735</b>
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>5,475</b>	<b>0</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; AMORTIZATION</b>	<b>536,075</b>	<b>380,087</b>	<b>463,370</b>	<b>465,105</b>
Capital Contributions*	8,500	59,846	83,049	435,392
Amortization of Contributions	71,248	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>615,823</b>	<b>439,933</b>	<b>546,419</b>	<b>900,497</b>

\*Beginning in FY 2001 - GASB 33 requires contributions to be shown as revenues on the income statement which affects retained earnings.  
In FY 2005 - 1.5 FTE engineering aide positions were added to the storm water utility.

2005	2006	2007	2008	2009	2010
1,503,957	1,582,718	1,374,743	1,385,779	1,223,104	1,133,294
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,503,957	1,582,718	1,374,743	1,385,779	1,223,104	1,133,294
599,598	640,134	713,039	722,666	708,906	353,877
79,656	82,542	96,517	90,760	104,689	134,785
1,560	2,171	1,577	162	1,340	179
126,194	141,660	180,368	208,416	245,945	206,437
147,459	83,103	50,844	96,847	162,255	109,126
954,467	949,610	1,042,345	1,118,851	1,223,135	804,404
549,490	633,108	332,398	266,928	(31)	328,890
(318,826)	(348,398)	(391,515)	(417,367)	(426,176)	(482,032)
230,664	284,710	(59,117)	(150,439)	(426,207)	(153,142)
90,646	130,602	143,403	110,695	71,223	57,936
16,037	33,801	34,815	35,859	0	0
82,677	28,853	15,173	11,299	3,668	4,994
189,360	193,256	193,391	157,853	74,891	62,930
(4,551)	(17,556)	0	(3,280)	0	0
0	0	0	0	0	0
(4,551)	(17,556)	0	(3,280)	0	0
184,809	175,700	193,391	154,573	74,891	62,930
122,186	(221,287)	88,090	0	0	(61,053)
537,659	239,123	222,364	4,134	(351,316)	(151,265)
198,613	0	132,169	20,520	23,163	16,311
0	0	0	0	0	0
736,272	239,123	354,533	24,654	(328,153)	(134,954)

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# Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.



*City of Columbia*  
*Columbia, Missouri*

# Internal Service Funds

**Custodial and Maintenance Services Fund** - to account for the provision of custodial services and building maintenance used by other city departments.

**Utility Customer Services Fund** - to account for utility accounts receivable billing and customer services provided by the Finance Department to the Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities.

**Information Technologies Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing and/or implementing software to improve the operating efficiencies of the departments within the City.

**Public Communications Fund** - to account for the provision of printing press, xerox, inter-departmental mail, and postage services to other city departments, City of Columbia Web Page and cable television operations.

**Fleet Operations Fund** - to account for operating a maintenance facility for automotive equipment and for fuel used by some city departments.

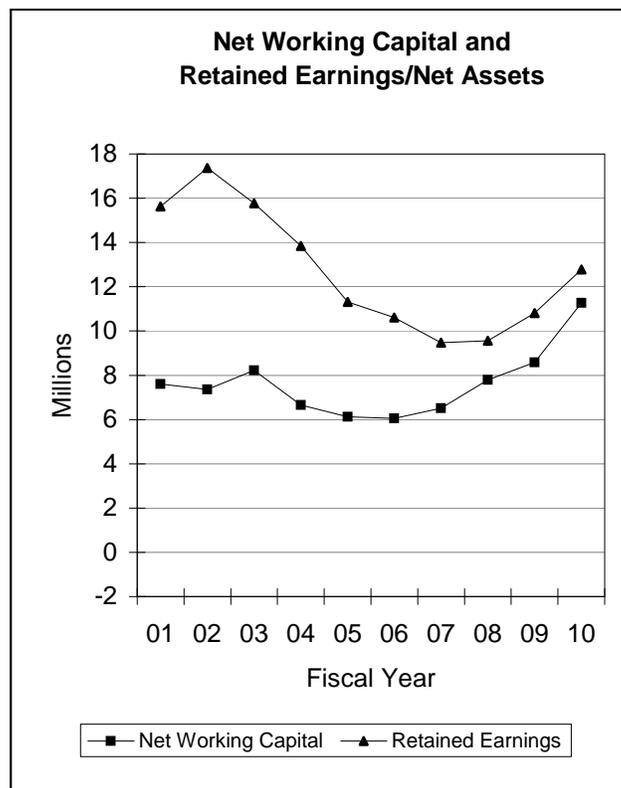
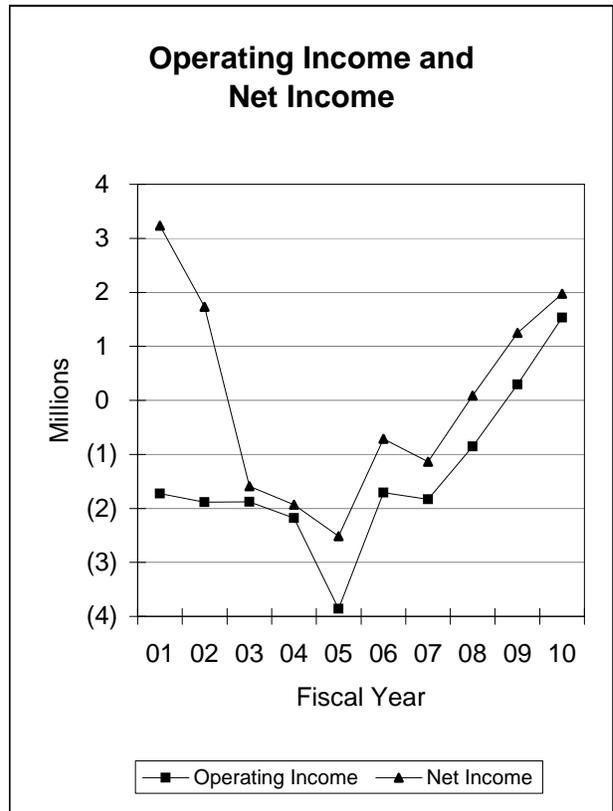
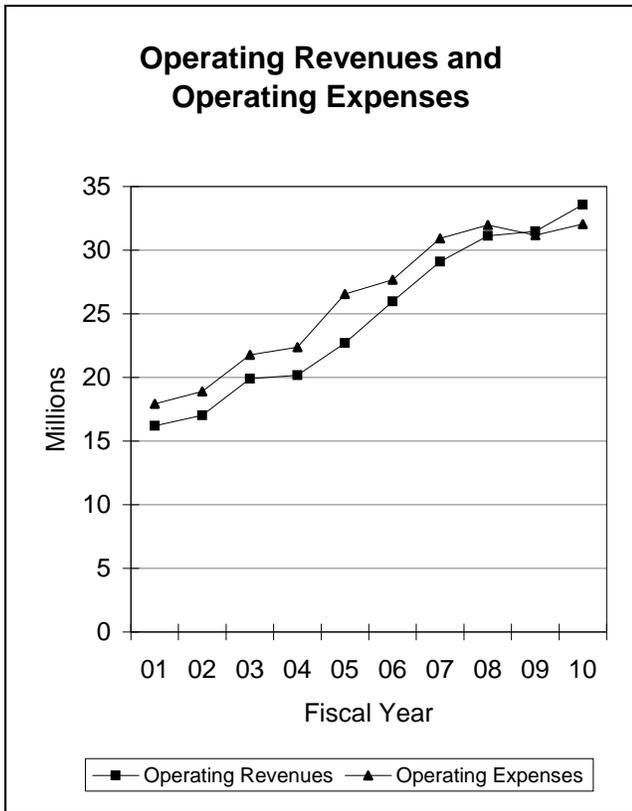
**Self Insurance Reserve Fund** - to account for the payment of property and casualty losses, and uninsured workers' compensation claims.

**Employees Benefit Fund** - to account for the City of Columbia's self insurance program for health, disability and life insurance for covered city employees. Other employee benefits accounted for in this fund include; retirement sick leave, medical services, service awards, cafeteria plan and employee health/wellness.



*City of Columbia  
Columbia, Missouri*

## All Internal Service Funds



**All Internal Service Funds  
Revenue and Expense Summary**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	16,203,975	17,015,458	19,905,040	20,186,921
Operating Expenses	17,931,509	18,901,113	21,783,771	22,367,447
Operating Income**	(1,727,534)	(1,885,655)	(1,878,731)	(2,180,526)
Depreciation	(395,804)	(219,608)	(221,856)	(207,345)
Non-Operating Revenues	6,233,331	4,489,233	525,930	569,918
Non-Operating Expenses	(876,827)	(636,145)	(7,261)	(5,215)
Net Transfers	0	(13,398)	(11,410)	(106,297)
Capital Contributions	2,618	0	0	0
Net Income (Loss) Transferred To Retained Earnings**	3,235,784	1,734,427	(1,593,328)	(1,929,465)
Net Working Capital	7,607,867	7,353,305	8,221,173	6,660,720
Debt Outstanding	25,114,167	0	0	0
Yearly Debt Service	1,133,306	25,514,337	6,104	0
Subsidies	0	0	0	0
Change in Accounting Principle	822,112	0	0	0
Retained Earnings/Net Assets End of Period *	15,626,250	17,360,677	15,767,349	13,837,884

Notes:

\* FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.  
Prior to FY 2003, claims payable was included in current liabilities.

\*\* The decreases in net income and operating income are due to planned uses of fund balance.

**Sources for the entire Internal Service Fund Section:**

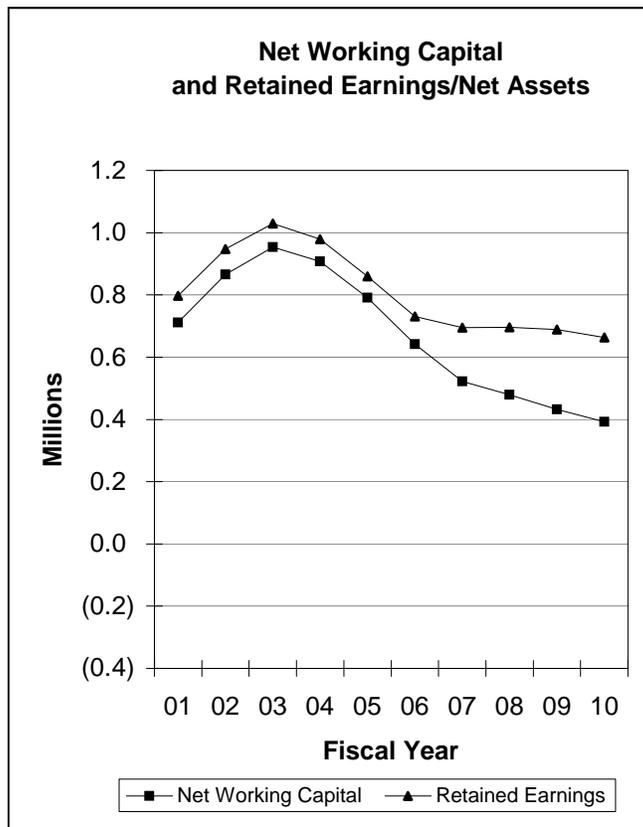
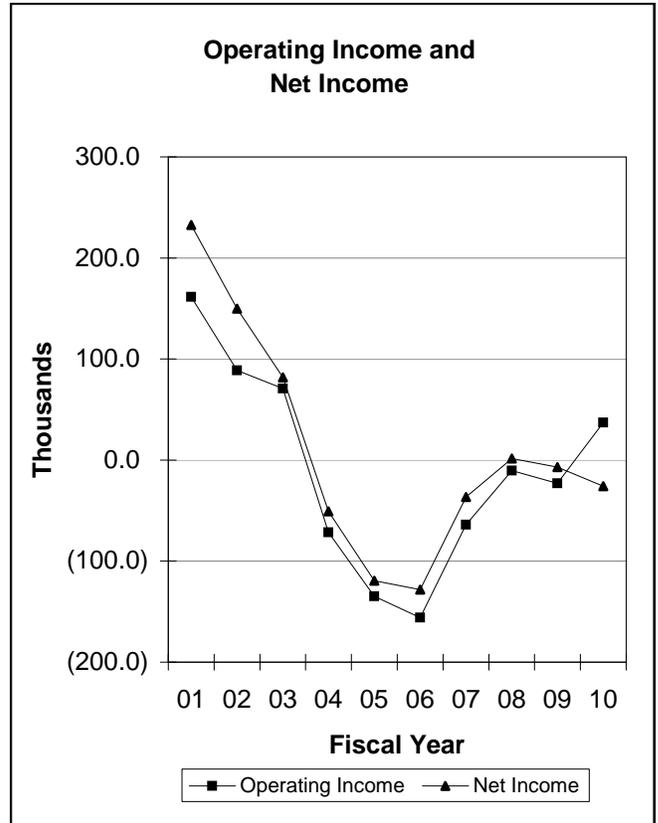
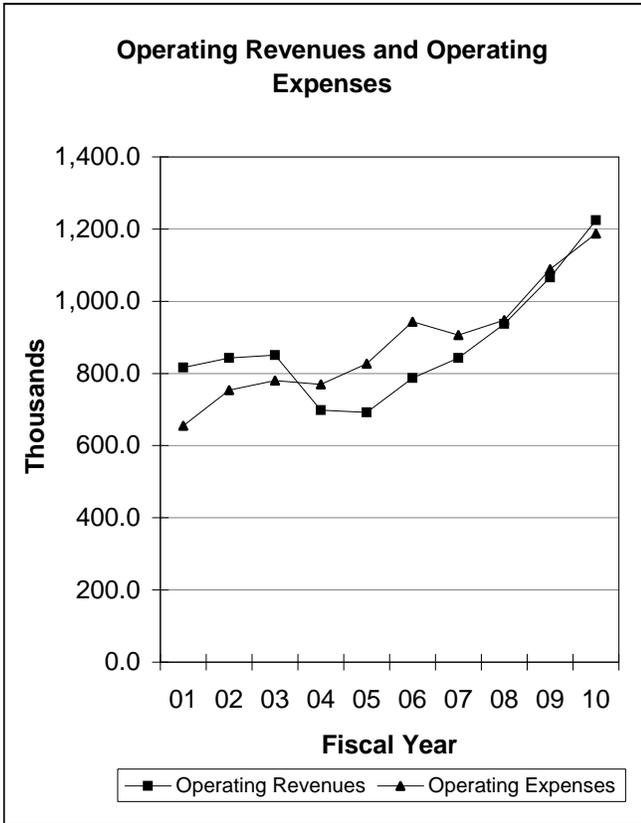
Source: Prior to FY 2002: CAFR Exhibits G-1 and G-2

Source: FY 2002 to present Financial Management Information Supplement: The entire G Exhibit

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
22,698,465	25,970,493	29,107,363	31,121,389	31,480,250	33,583,013
26,556,677	27,679,090	30,936,751	31,974,370	31,185,839	32,049,608
(3,858,212)	(1,708,597)	(1,829,388)	(852,981)	294,411	1,533,405
(299,880)	(352,883)	(387,236)	(338,834)	(353,132)	(322,646)
840,465	900,721	1,081,179	1,397,924	1,486,561	1,330,308
(17,636)	(7,124)	(10,163)	(33,192)	(18,584)	(1,962)
817,242	453,864	6,971	(83,912)	(161,617)	(564,923)
0	0	0	0	0	0
(2,518,021)	(714,019)	(1,138,637)	89,005	1,247,639	1,974,182
6,129,463	6,047,827	6,512,735	7,796,826	8,586,184	11,268,279
0	0	0	0	0	0
0	5,213	4,135	3,018	1,862	665
0	0	0	0	0	0
0	0	0	0	0	0
11,319,863	10,605,844	9,467,207	9,556,212	10,803,851	12,778,033

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## Custodial & Maintenance Services Fund



**Custodial & Maintenance Services Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	816,252	842,630	850,841	698,278
Operating Expenses	654,783	753,843	779,957	769,939
Operating Income	161,469	88,787	70,884	(71,661)
Depreciation	(6,334)	(5,148)	(5,149)	(5,148)
Non-Operating Revenues	77,895	53,300	16,133	26,082
Non-Operating Expenses	(425)	(97)	0	0
Net Transfers	0	13,070	0	0
Capital Contributions	0	0	0	0
Net Income (Loss)	232,605	149,912	81,868	(50,727)
<hr/>				
Net Working Capital	711,067	866,128	953,145	907,566
Debt Outstanding	0	0	0	0
Yearly Debt Service*	225	97	0	0
Subsidies	0	0	0	0
Change in Accounting Principle	375,052	0	0	0
Retained Earnings/Net Assets**	797,657	947,569	1,029,437	978,710

Notes:

\* Loans Debt Service

\*\* In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

Source: Prior to FY 2002: CAFR Exhibits G-1 and G-2

Source: FY 2002 to present Financial Management Information Supplement: The entire G Exhibit

2005	2006	2007	2008	2009	2010
692,179	786,990	842,552	937,109	1,065,432	1,224,684
826,950	942,889	906,688	947,699	1,088,470	1,187,626
(134,771)	(155,899)	(64,136)	(10,590)	(23,038)	37,058
(4,777)	(4,826)	(8,708)	(10,905)	(12,656)	(13,209)
28,089	36,948	37,901	31,192	28,817	19,975
0	0	(1,600)	(8,164)	0	0
(7,875)	(4,493)	0	0	0	(69,646)
0	0	0	0	0	0
(119,334)	(128,270)	(36,543)	1,533	(6,877)	(25,822)
791,048	642,004	521,948	479,268	431,881	392,199
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
859,376	731,106	694,563	696,096	689,219	663,397

**Custodial & Maintenance Services Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	816,252	842,630	850,841	698,278
<b>OPERATING EXPENSES:</b>				
Personal Services	338,821	380,367	392,982	401,977
Materials and Supplies	79,628	87,909	86,998	85,745
Travel and Training	0	557	666	0
Intragovernmental	43,648	58,641	55,250	64,159
Utilities, Services and Miscellaneous	192,686	226,369	244,061	218,058
Total Operating Expenses	654,783	753,843	779,957	769,939
OPERATING INCOME (LOSS)	161,469	88,787	70,884	(71,661)
DEPRECIATION	(6,334)	(5,148)	(5,149)	(5,148)
OPERATING INCOME (LOSS)*	155,135	83,639	65,735	(76,809)
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	77,246	52,925	15,863	25,897
Miscellaneous Revenue	649	375	270	185
Non-Operating Revenues	77,895	53,300	16,133	26,082
<b>NON-OPERATING EXPENSES:</b>				
Loss on Disposal of Fixed Assets	(200)	0	0	0
Interest Expense	(225)	(97)	0	0
Non-Operating Expenses	(425)	(97)	0	0
Total Non-Operating Rev. (Expenses)	77,470	53,203	16,133	26,082
NET TRANSFERS	0	13,070	0	0
CAPITAL CONTRIBUTIONS	0	0	0	0
NET INCOME (LOSS)*	232,605	149,912	81,868	(50,727)

Notes:

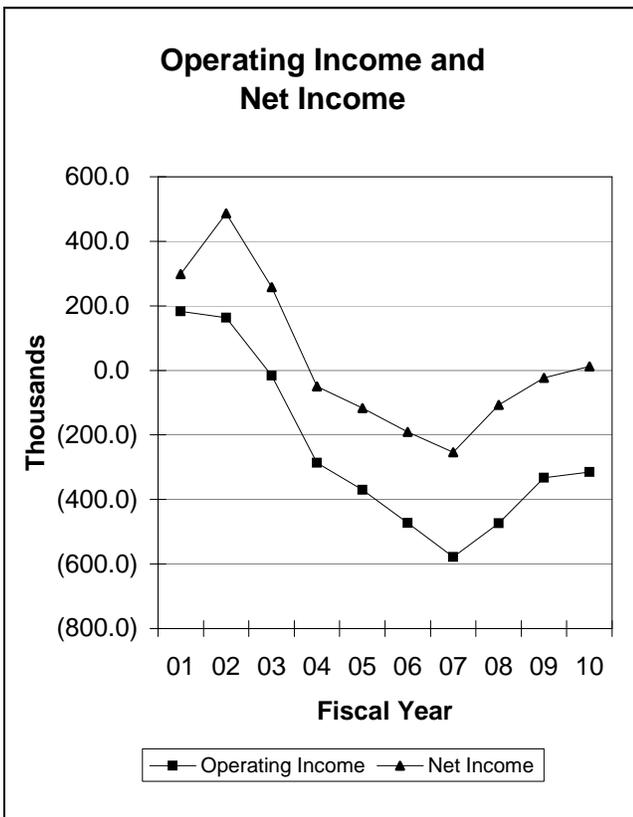
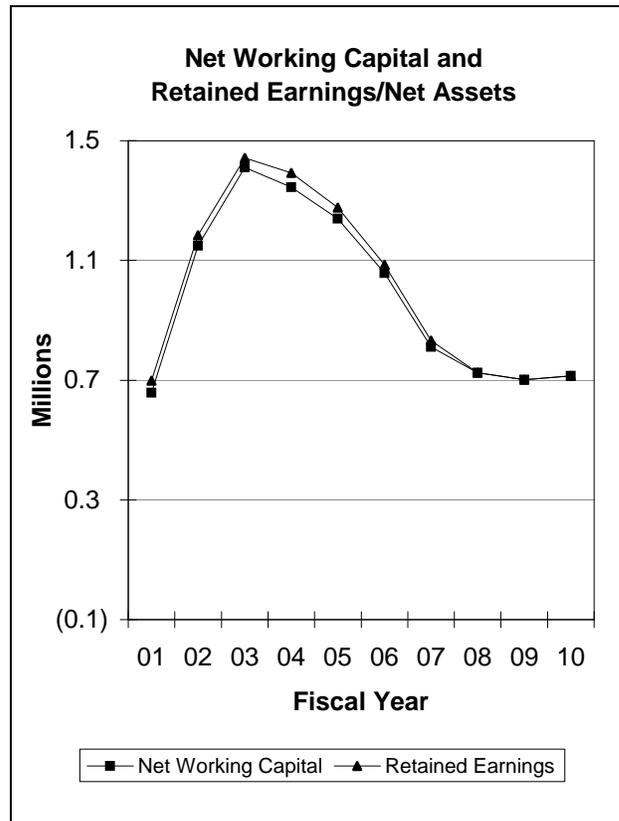
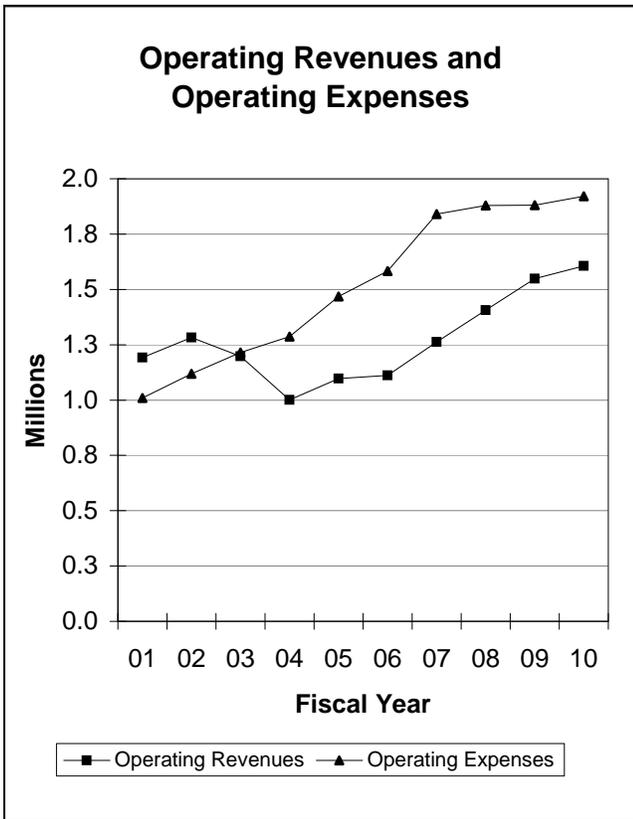
\* The decreases in net income and operating income are due to planned uses of fund balance.

2005	2006	2007	2008	2009	2010
692,179	786,990	842,552	937,109	1,065,432	1,224,684
449,029	487,239	482,649	514,538	605,294	600,807
82,462	123,231	104,212	105,922	129,656	156,594
0	457	0	1,477	508	1,255
60,903	71,203	76,180	82,511	77,000	95,478
234,556	260,759	243,647	243,251	276,012	333,492
826,950	942,889	906,688	947,699	1,088,470	1,187,626
(134,771)	(155,899)	(64,136)	(10,590)	(23,038)	37,058
(4,777)	(4,826)	(8,708)	(10,905)	(12,656)	(13,209)
(139,548)	(160,725)	(72,844)	(21,495)	(35,694)	23,849
25,970	32,869	35,900	27,742	24,642	19,975
2,119	4,079	2,001	3,450	4,175	0
28,089	36,948	37,901	31,192	28,817	19,975
0	0	(1,600)	(8,164)	0	0
0	0	0	0	0	0
0	0	(1,600)	(8,164)	0	0
28,089	36,948	36,301	23,028	28,817	19,975
(7,875)	(4,493)	0	0	0	(69,646)
0	0	0	0	0	0
(119,334)	(128,270)	(36,543)	1,533	(6,877)	(25,822)

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## Utility Customer Services Fund





**Utility Customer Services Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	1,192,047	1,282,031	1,198,281	1,001,192
Operating Expenses	1,009,353	1,118,597	1,214,658	1,287,445
Operating Income	182,694	163,434	(16,377)	(286,253)
Depreciation	(3,811)	(2,183)	(3,641)	(5,257)
Non-Operating Revenues	119,657	325,246	280,341	262,100
Non-Operating Expenses	0	0	0	(4,203)
Net Transfers	0	0	(2,105)	(16,297)
Capital Contributions	0	0	0	0
Net Income (Loss)	298,540	486,497	258,218	(49,910)
<hr/>				
Net Working Capital	657,659	1,148,839	1,410,698	1,345,247
Debt Outstanding	0	0	0	0
Yearly Debt Service	0	0	0	0
Change in Accounting Principle	(14,940)	0	0	0
Retained Earnings/Net Assets	697,992	1,184,489	1,442,707	1,392,797

Notes:

In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
1,097,137	1,110,856	1,262,348	1,405,466	1,548,814	1,606,295
1,467,418	1,583,599	1,840,281	1,879,283	1,881,321	1,921,324
(370,281)	(472,743)	(577,933)	(473,817)	(332,507)	(315,029)
(10,465)	(9,007)	(6,924)	(449)	0	0
290,996	312,318	347,684	399,592	415,637	433,820
0	0	0	(20,705)	0	0
(26,797)	(21,433)	(16,297)	(11,870)	(106,034)	(106,288)
0	0	0	0	0	0
(116,547)	(190,865)	(253,470)	(107,249)	(22,904)	12,503
1,239,165	1,057,307	810,761	724,666	701,762	714,265
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,276,250	1,085,385	831,915	724,666	701,762	714,265

**Utility Customer Services Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	1,192,047	1,282,031	1,198,281	1,001,192
<b>OPERATING EXPENSES:</b>				
Personal Services	397,364	410,722	435,079	449,334
Materials and Supplies	236,086	252,318	241,367	213,625
Travel and Training	2,572	2,039	5,281	14,350
Intragovernmental	291,796	295,929	315,151	234,861
Utilities, Services and Miscellaneous	81,535	157,589	217,780	375,275
Total Operating Expenses	1,009,353	1,118,597	1,214,658	1,287,445
<b>OPERATING INCOME (LOSS)</b>	182,694	163,434	(16,377)	(286,253)
<b>DEPRECIATION</b>	(3,811)	(2,183)	(3,641)	(5,257)
<b>OPERATING INCOME (LOSS)*</b>	178,883	161,251	(20,018)	(291,510)
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	61,053	55,193	18,153	32,410
Miscellaneous Revenue	58,604	270,053	262,188	229,690
Non-Operating Revenues	119,657	325,246	280,341	262,100
<b>NON-OPERATING EXPENSES:</b>				
Loss on Disposal of Fixed Assets	0	0	0	(4,203)
Interest Expense	0	0	0	0
Miscellaneous Expense	0	0	0	0
Non-Operating Expenses	0	0	0	(4,203)
Total Non-Operating Rev. (Expenses)	119,657	325,246	280,341	257,897
<b>NET TRANSFERS</b>	0	0	(2,105)	(16,297)
<b>CAPITAL CONTRIBUTIONS</b>	0	0	0	0
<b>NET INCOME (LOSS)*</b>	298,540	486,497	258,218	(49,910)

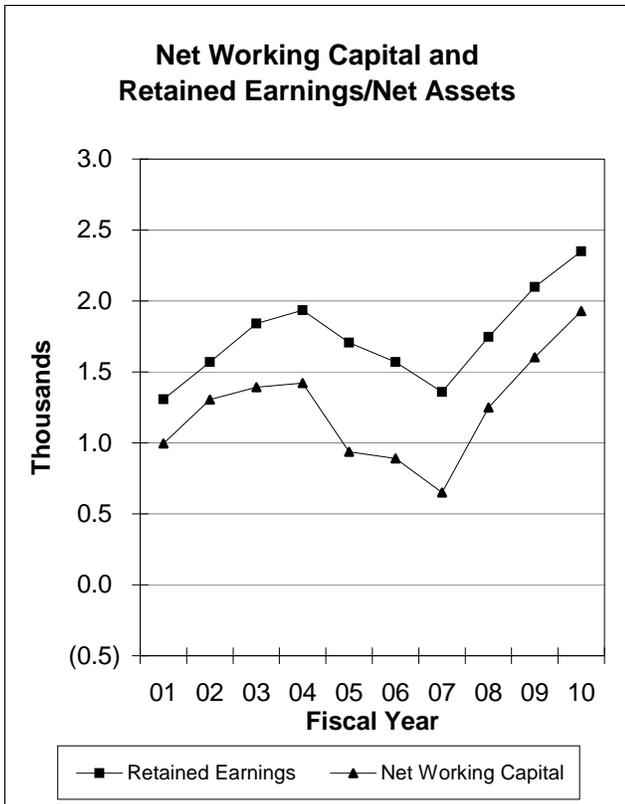
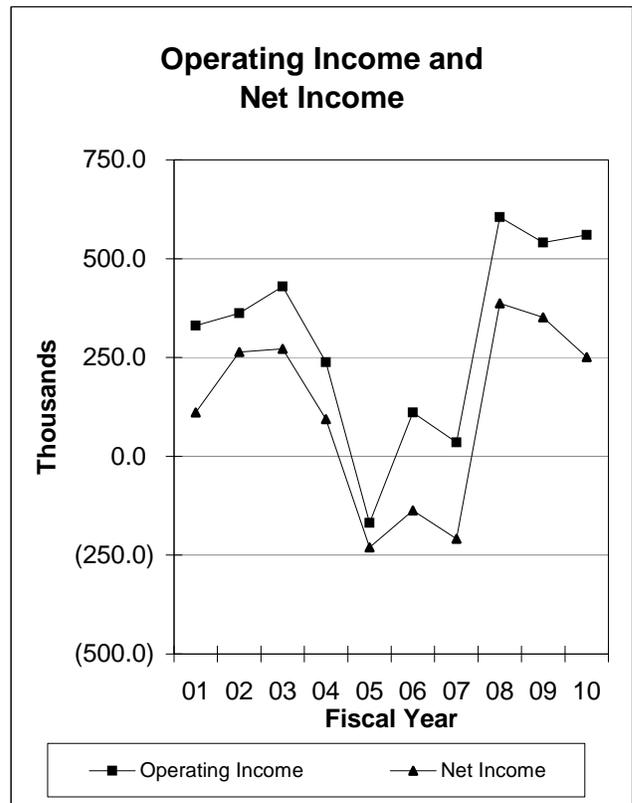
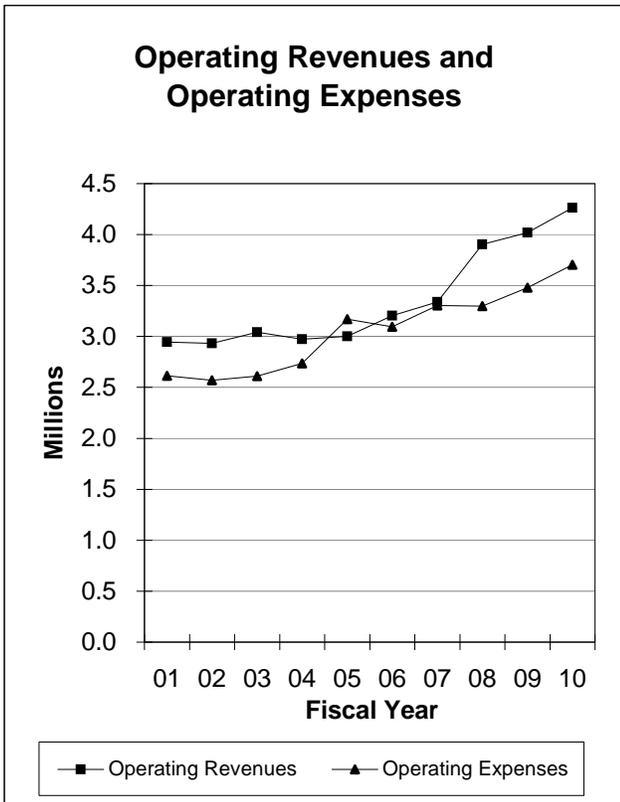
Notes:

\* The decreases in net income and operating income are due to planned uses of fund balance.

2005	2006	2007	2008	2009	2010
1,097,137	1,110,856	1,262,348	1,405,466	1,548,814	1,606,295
458,878	499,209	545,859	577,883	602,772	601,989
242,950	273,063	281,369	312,945	357,531	319,681
14,553	8,579	14,273	1,292	2,080	6,234
253,722	260,182	303,026	372,163	357,759	392,572
497,315	542,566	695,754	615,000	561,179	600,848
1,467,418	1,583,599	1,840,281	1,879,283	1,881,321	1,921,324
(370,281)	(472,743)	(577,933)	(473,817)	(332,507)	(315,029)
(10,465)	(9,007)	(6,924)	(449)	0	0
(380,746)	(481,750)	(584,857)	(474,266)	(332,507)	(315,029)
32,889	43,394	47,279	33,654	31,305	28,582
258,107	268,924	300,405	365,938	384,332	405,238
290,996	312,318	347,684	399,592	415,637	433,820
0	0	0	(20,705)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	(20,705)	0	0
290,996	312,318	347,684	378,887	415,637	433,820
(26,797)	(21,433)	(16,297)	(11,870)	(106,034)	(106,288)
0	0	0	0	0	0
(116,547)	(190,865)	(253,470)	(107,249)	(22,904)	12,503

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## Information Technologies Fund



**Information Technologies Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	2,944,383	2,931,451	3,040,457	2,973,103
Operating Expenses	2,613,707	2,569,077	2,610,459	2,735,128
Operating Income	330,676	362,374	429,998	237,975
Depreciation	(342,734)	(180,980)	(180,659)	(166,620)
Non-Operating Revenues	133,635	85,725	25,068	42,819
Non-Operating Expenses	(10,726)	(3,482)	(2,909)	0
Net Transfers	0	0	0	(20,000)
Capital Contributions	0	0	0	0
Net Income (Loss)	110,851	263,637	271,498	94,174
<hr/>				
Net Working Capital	996,059	1,305,337	1,393,443	1,422,531
Debt Outstanding	136,601	0	0	0
Yearly Debt Service*	240,142	140,083	2,909	0
Change in Accounting Principle	238,603	0	0	0
Retained Earnings/Net Assets	1,306,388	1,570,025	1,841,523	1,935,697

Notes:

\* Comprised of Loans and Leases Debt Service

In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
3,000,680	3,204,108	3,338,801	3,904,424	4,018,240	4,264,037
3,169,211	3,093,527	3,303,289	3,299,034	3,477,436	3,704,048
(168,531)	110,581	35,512	605,390	540,804	559,989
(250,971)	(285,048)	(307,015)	(273,532)	(274,092)	(223,969)
226,028	47,035	62,633	55,039	84,989	89,488
(17,636)	0	0	0	0	(762)
(18,988)	(9,498)	0	0	0	(173,520)
0	0	0	0	0	0
(230,098)	(136,930)	(208,870)	386,897	351,701	251,226
936,525	889,123	649,837	1,248,859	1,603,567	1,928,754
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,705,599	1,568,669	1,359,799	1,746,696	2,098,397	2,349,623

**Information Services Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	2,944,383	2,931,451	3,040,457	2,973,103
<b>OPERATING EXPENSES:</b>				
Personal Services	1,306,845	1,390,695	1,437,465	1,511,765
Materials and Supplies	172,267	188,869	203,357	278,465
Travel and Training	55,842	56,351	74,784	48,026
Intragovernmental	374,089	54,181	131,010	115,728
Utilities, Services and Miscellaneous	704,664	878,981	763,843	781,144
Total Operating Expenses	2,613,707	2,569,077	2,610,459	2,735,128
<b>OPERATING INCOME (LOSS)</b>	<b>330,676</b>	<b>362,374</b>	<b>429,998</b>	<b>237,975</b>
<b>DEPRECIATION</b>	<b>(342,734)</b>	<b>(180,980)</b>	<b>(180,659)</b>	<b>(166,620)</b>
<b>OPERATING INCOME (LOSS)*</b>	<b>(12,058)</b>	<b>181,394</b>	<b>249,339</b>	<b>71,355</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	133,420	83,286	24,227	41,815
Revenue from Other Gov. Units	0	0	0	0
Miscellaneous Revenue	215	2,439	841	1,004
Non-Operating Revenues	133,635	85,725	25,068	42,819
<b>NON-OPERATING EXPENSES:</b>				
Loss on Disposal of Fixed Assets	0	0	0	0
Interest Expense	(10,726)	(3,482)	(2,909)	0
Miscellaneous Expense	0	0	0	0
Non-Operating Expenses	(10,726)	(3,482)	(2,909)	0
Total Non-Operating Rev. (Expenses)	122,909	82,243	22,159	42,819
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)*</b>	<b>110,851</b>	<b>263,637</b>	<b>271,498</b>	<b>94,174</b>

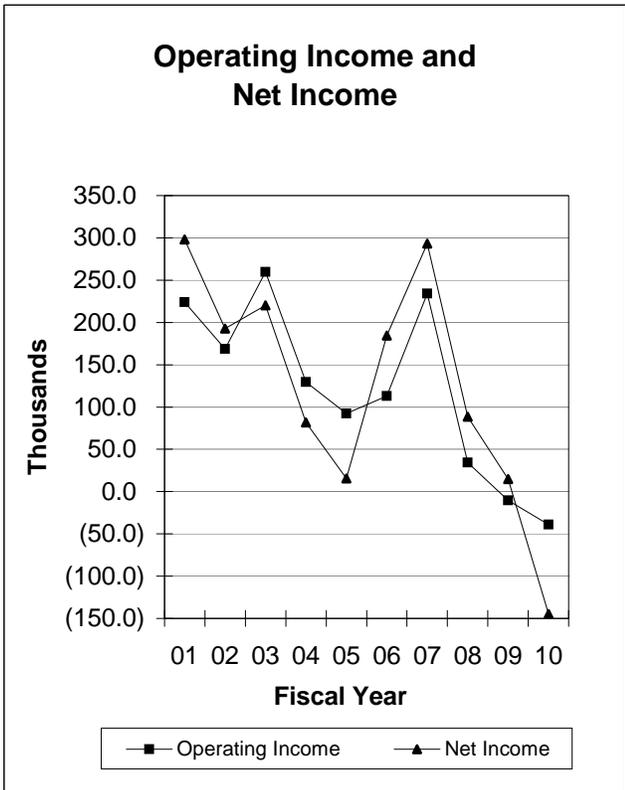
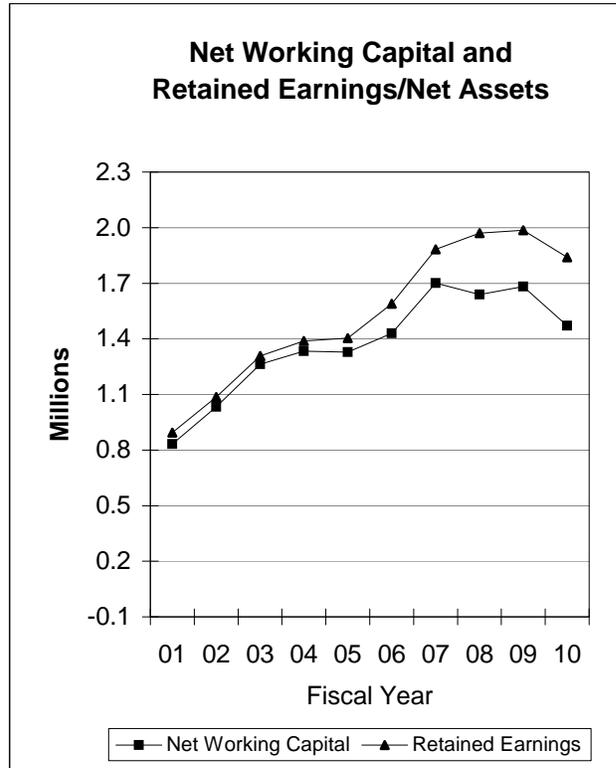
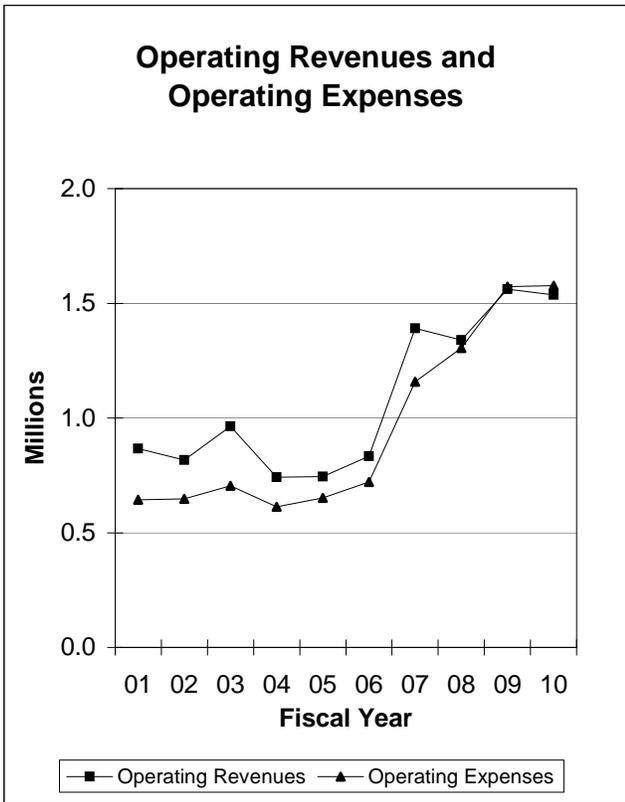
Notes:

\* The decreases in net income and operating income are due to planned uses of fund balance.

2005	2006	2007	2008	2009	2010
3,000,680	3,204,108	3,338,801	3,904,424	4,018,240	4,264,037
1,611,520	1,729,822	1,852,157	1,953,762	2,092,835	2,292,441
448,726	373,172	374,892	302,611	294,492	304,149
53,822	58,565	51,224	46,562	38,988	38,159
114,608	127,653	139,761	149,538	166,848	175,351
940,535	804,315	885,255	846,561	884,273	893,948
3,169,211	3,093,527	3,303,289	3,299,034	3,477,436	3,704,048
(168,531)	110,581	35,512	605,390	540,804	559,989
(250,971)	(285,048)	(307,015)	(273,532)	(274,092)	(223,969)
(419,502)	(174,467)	(271,503)	331,858	266,712	336,020
33,688	43,372	52,951	52,361	77,002	84,789
160,224	0	0	0	0	0
32,116	3,663	9,682	2,678	7,987	4,699
226,028	47,035	62,633	55,039	84,989	89,488
(17,636)	0	0	0	0	(762)
0	0	0	0	0	0
0	0	0	0	0	0
(17,636)	0	0	0	0	(762)
208,392	47,035	62,633	55,039	84,989	88,726
(18,988)	(9,498)	0	0	0	(173,520)
0	0	0	0	0	0
(230,098)	(136,930)	(208,870)	386,897	351,701	251,226

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## Public Communications Fund



**Public Communications Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	867,291	816,879	963,933	742,287
Operating Expenses	643,413	648,123	704,070	612,875
Operating Income	223,878	168,756	259,863	129,412
Depreciation	(14,957)	(9,547)	(9,581)	(9,893)
Non-Operating Revenues	89,044	60,151	20,011	32,215
Non-Operating Expenses	0	0	0	0
Net Transfers	0	(26,468)	(50,000)	(70,000)
Capital Contributions	0	0	0	0
Net Income (Loss)	297,965	192,892	220,293	81,734
<b>Net Working Capital</b>	<b>832,180</b>	<b>1,033,242</b>	<b>1,263,116</b>	<b>1,332,891</b>
Debt Outstanding	0	0	0	0
Yearly Debt Service	0	0	0	0
Change in Accounting Principle	(20,653)	0	0	0
Retained Earnings/Net Assets*	893,823	1,086,715	1,307,008	1,388,742

Notes:

\* In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
744,265	833,749	1,391,457	1,340,044	1,561,768	1,537,447
652,079	720,877	1,157,441	1,305,715	1,572,304	1,576,647
92,186	112,872	234,016	34,329	(10,536)	(39,200)
(8,196)	(27,447)	(34,325)	(27,934)	(39,805)	(48,234)
36,972	58,223	83,328	82,072	81,768	62,719
0	0	0	0	(16,722)	(535)
(105,250)	40,840	10,262	0	0	(119,562)
0	0	0	0	0	0
15,712	184,488	293,281	88,467	14,705	(144,812)
<b>1,327,738</b>	<b>1,429,598</b>	<b>1,700,783</b>	<b>1,639,706</b>	<b>1,682,218</b>	<b>1,470,497</b>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<b>1,404,454</b>	<b>1,588,942</b>	<b>1,882,223</b>	<b>1,970,690</b>	<b>1,985,395</b>	<b>1,840,583</b>

**Public Communications Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services*	867,291	816,879	963,933	742,287
<b>OPERATING EXPENSES:</b>				
Personal Services	274,299	265,138	266,975	278,012
Materials and Supplies	258,813	257,698	274,472	183,977
Travel and Training	639	667	364	2,070
Intragovernmental	55,179	48,598	55,068	54,224
Utilities, Services and Miscellaneous	54,483	76,022	107,191	94,592
Total Operating Expenses	643,413	648,123	704,070	612,875
<b>OPERATING INCOME (LOSS)</b>	223,878	168,756	259,863	129,412
<b>DEPRECIATION</b>	(14,957)	(9,547)	(9,581)	(9,893)
<b>OPERATING INCOME (LOSS)</b>	208,921	159,209	250,282	119,519
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	87,394	60,151	19,632	32,210
Miscellaneous Revenue	1,650	0	379	5
Non-Operating Revenues	89,044	60,151	20,011	32,215
<b>NON-OPERATING EXPENSES:</b>				
Loss on Disposal of Fixed Assets	0	0	0	0
Interest Expense	0	0	0	0
Miscellaneous Expense	0	0	0	0
Non-Operating Expenses	0	0	0	0
<b>Total Non-Operating Rev. (Expenses)</b>	89,044	60,151	20,011	32,215
<b>NET TRANSFERS</b>	0	(26,468)	(50,000)	(70,000)
<b>CAPITAL CONTRIBUTIONS</b>	0	0	0	0
<b>NET INCOME (LOSS)</b>	297,965	192,892	220,293	81,734

Notes:

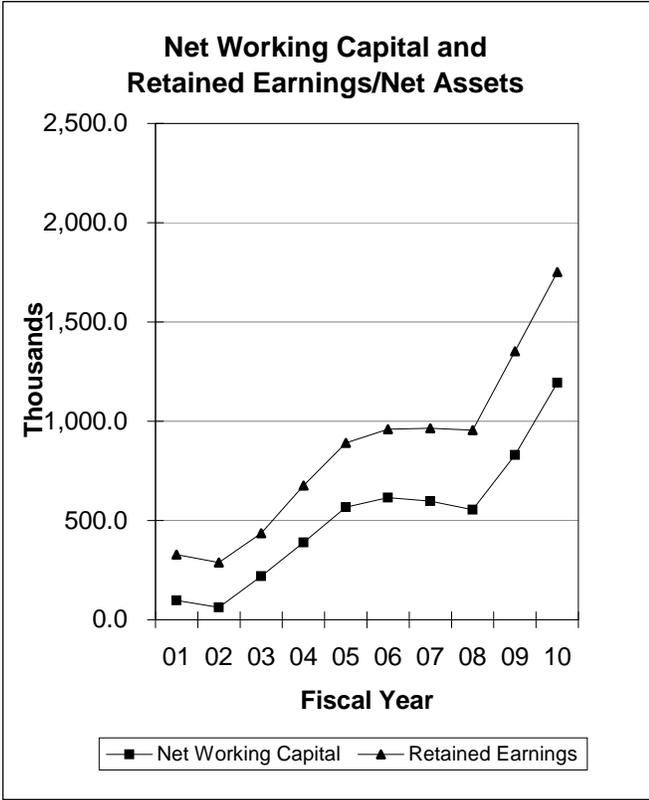
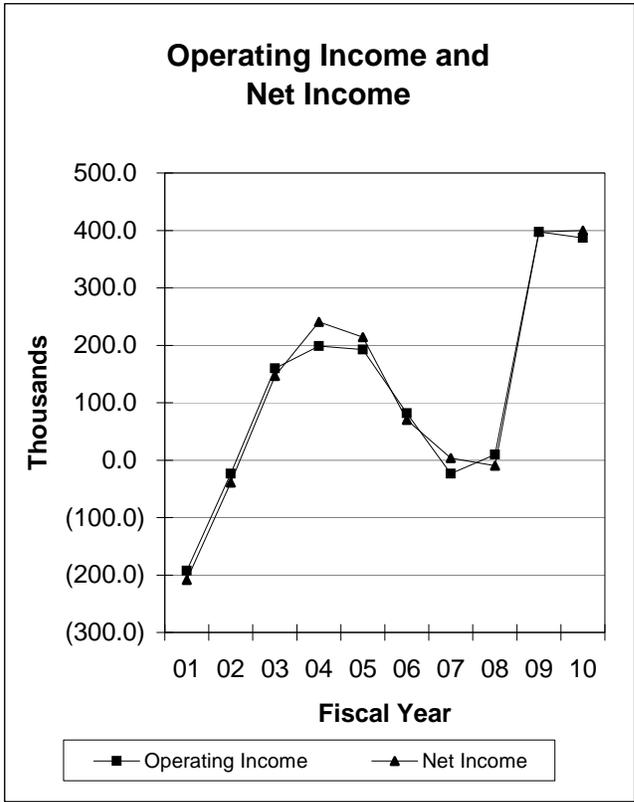
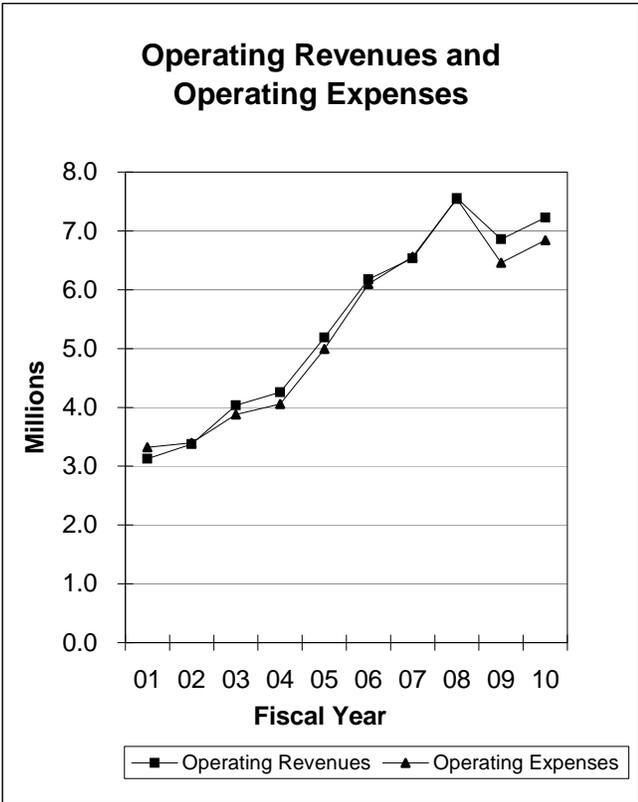
\* Charges for services include a cable franchise fee which was reallocated between the general fund and Public Communications in FY 2004.

In FY 2006 the City Cable Channel personnel and operations were moved to the public communications dept.

2005	2006	2007	2008	2009	2010
744,265	833,749	1,391,457	1,340,044	1,561,768	1,537,447
302,288	401,829	672,556	798,942	856,419	805,571
216,078	185,006	234,625	240,945	203,369	249,337
982	2,390	2,553	2,088	5,421	2,774
56,281	71,529	137,269	171,248	161,801	186,934
76,450	60,123	110,438	92,492	345,294	332,031
652,079	720,877	1,157,441	1,305,715	1,572,304	1,576,647
92,186	112,872	234,016	34,329	(10,536)	(39,200)
(8,196)	(27,447)	(34,325)	(27,934)	(39,805)	(48,234)
83,990	85,425	199,691	6,395	(50,341)	(87,434)
36,946	54,633	83,175	81,981	75,338	60,593
26	3,590	153	91	6,430	2,126
36,972	58,223	83,328	82,072	81,768	62,719
0	0	0	0	(16,722)	(535)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	(16,722)	(535)
36,972	58,223	83,328	82,072	65,046	62,184
(105,250)	40,840	10,262	0	0	(119,562)
0	0	0	0	0	0
15,712	184,488	293,281	88,467	14,705	(144,812)

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# Fleet Operations Fund



**Fleet Operations Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	3,126,508	3,373,731	4,037,178	4,257,163
Operating Expenses	3,318,954	3,397,107	3,877,383	4,058,657
Operating Income	(192,446)	(23,376)	159,795	198,506
Depreciation	(27,329)	(21,750)	(22,826)	(20,427)
Non-Operating Revenues	9,764	16,625	15,071	63,825
Non-Operating Expenses	(991)	(10,308)	(4,352)	(1,012)
Net Transfers	0	0	(1,030)	0
Capital Contributions	2,618	0	0	0
Net Income (Loss)	(208,384)	(38,809)	146,658	240,892
<b>Net Working Capital</b>	<b>98,511</b>	<b>63,301</b>	<b>219,850</b>	<b>389,604</b>
Debt Outstanding	0	0	0	0
Yearly Debt Service*	32,914	6,469	3,195	0
Change in Accounting Principle	247,178	0	0	0
Retained Earnings/Net Assets**	328,063	289,254	435,912	676,804

Notes:

\* Leases Debt Service.

\*\* In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

In FY 2003 the large revenues increase was attributed to a Labor rate increase and a parts mark-up increase of 5%.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
5,185,497	6,176,094	6,535,915	7,557,805	6,856,593	7,228,728
4,993,180	6,094,317	6,559,452	7,547,901	6,459,171	6,842,007
192,317	81,777	(23,537)	9,904	397,422	386,721
(19,971)	(20,555)	(24,264)	(25,514)	(26,579)	(37,234)
61,671	65,275	92,170	82,350	62,335	89,333
0	(7,124)	(8,563)	(4,323)	(1,862)	(665)
(20,038)	(49,544)	(32,394)	(72,042)	(33,667)	(38,194)
0	0	0	0	0	0
213,979	69,829	3,412	(9,625)	397,649	399,961
567,476	615,418	597,329	554,298	830,078	1,194,653
0	0	0	0	0	0
0	5,213	4,135	3,018	1,862	665
0	0	0	0	0	0
890,783	960,612	964,024	954,399	1,352,048	1,752,009

**Fleet Operations Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	3,126,508	3,373,731	4,037,178	4,257,163
<b>OPERATING EXPENSES:</b>				
Personal Services	1,026,538	1,085,282	1,127,284	1,129,645
Materials and Supplies	1,967,720	1,972,264	2,406,453	2,606,677
Travel and Training	4,871	5,430	3,843	1,284
Intragovernmental	271,798	292,755	294,515	276,004
Utilities, Services and Miscellaneous	48,027	41,376	45,288	45,047
<b>Total Operating Expenses</b>	<b>3,318,954</b>	<b>3,397,107</b>	<b>3,877,383</b>	<b>4,058,657</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(192,446)</b>	<b>(23,376)</b>	<b>159,795</b>	<b>198,506</b>
<b>DEPRECIATION</b>	<b>(27,329)</b>	<b>(21,750)</b>	<b>(22,826)</b>	<b>(20,427)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(219,775)</b>	<b>(45,126)</b>	<b>136,969</b>	<b>178,079</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	0	4,018	0	1,721
Revenue from Other Gov. Units	0	0	0	3,878
Miscellaneous Revenue	9,764	12,607	15,071	58,226
<b>Non-Operating Revenues</b>	<b>9,764</b>	<b>16,625</b>	<b>15,071</b>	<b>63,825</b>
<b>NON-OPERATING EXPENSES:</b>				
Loss on Disposal of Fixed Assets & Inv.	0	(2,820)	(500)	(1,012)
Interest Expense	(991)	(7,488)	(3,852)	0
Miscellaneous Expense	0	0	0	0
<b>Non-Operating Expenses</b>	<b>(991)</b>	<b>(10,308)</b>	<b>(4,352)</b>	<b>(1,012)</b>
<b>Total Non-Operating Rev. (Expenses)</b>	<b>8,773</b>	<b>6,317</b>	<b>10,719</b>	<b>62,813</b>
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>(1,030)</b>	<b>0</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>2,618</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>(208,384)</b>	<b>(38,809)</b>	<b>146,658</b>	<b>240,892</b>

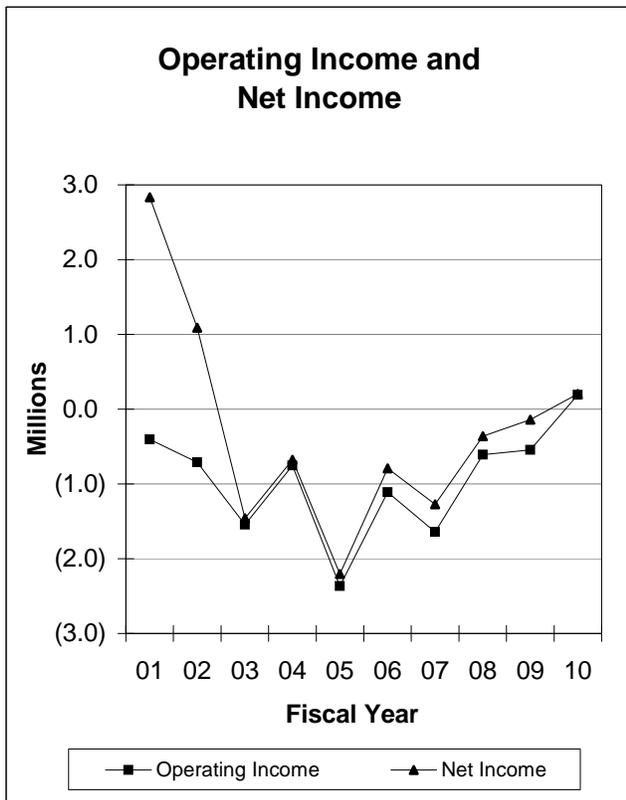
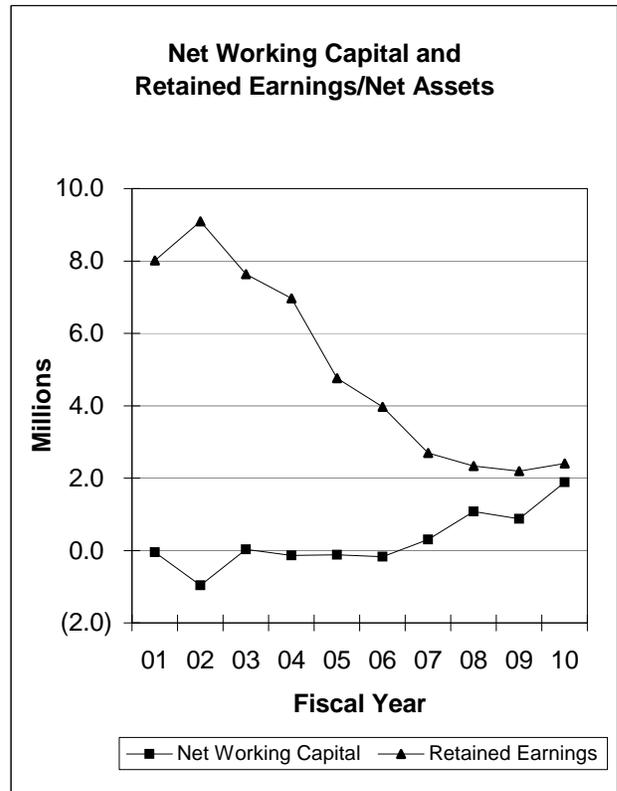
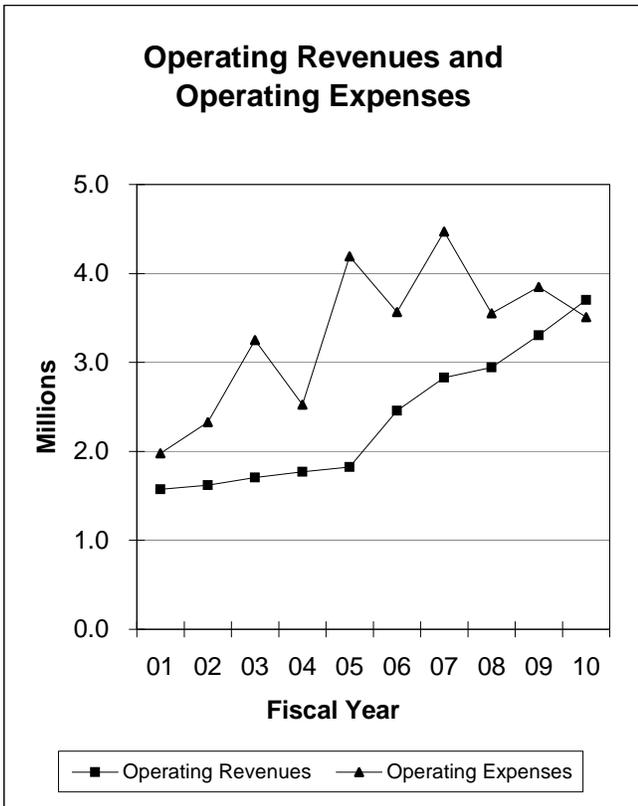
Notes:

FY 2005 and FY 2006 Charge for services increased substantially due to the cost of reimbursable items which the majority of the increase comes from the cost of fuel.

2005	2006	2007	2008	2009	2010
5,185,497	6,176,094	6,535,915	7,557,805	6,856,593	7,228,728
1,216,157	1,340,995	1,471,985	1,480,502	1,569,904	1,578,543
3,464,512	4,411,974	4,724,760	5,630,020	4,435,386	4,767,766
2,978	1,655	2,775	5,669	2,177	3,056
253,573	286,711	308,365	363,753	400,745	439,199
55,960	52,982	51,567	67,957	50,959	53,443
4,993,180	6,094,317	6,559,452	7,547,901	6,459,171	6,842,007
192,317	81,777	(23,537)	9,904	397,422	386,721
(19,971)	(20,555)	(24,264)	(25,514)	(26,579)	(37,234)
172,346	61,222	(47,801)	(15,610)	370,843	349,487
5,070	18,630	24,063	18,414	21,410	28,401
30,719	11,309	0	0	0	0
25,882	35,336	68,107	63,936	40,925	60,932
61,671	65,275	92,170	82,350	62,335	89,333
0	(1,911)	(4,428)	(1,305)	0	0
0	(5,213)	(4,135)	(3,018)	(1,862)	(665)
0	0	0	0	0	0
0	(7,124)	(8,563)	(4,323)	(1,862)	(665)
61,671	58,151	83,607	78,027	60,473	88,668
(20,038)	(49,544)	(32,394)	(72,042)	(33,667)	(38,194)
0	0	0	0	0	0
213,979	69,829	3,412	(9,625)	397,649	399,961

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## Self Insurance Reserve Fund



**Self Insurance Reserve Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	1,575,000	1,620,436	1,705,501	1,769,486
Operating Expenses	1,977,991	2,329,992	3,252,028	2,524,474
Operating Income	(402,991)	(709,556)	(1,546,527)	(754,988)
Depreciation	(639)	0	0	0
Non-Operating Revenues	4,102,252	2,419,349	88,312	80,119
Non-Operating Expenses	(864,685)	(622,258)	0	0
Net Transfers	0	0	0	0
Capital Contributions	0	0	0	0
Net Income (Loss)	2,833,937	1,087,535	(1,458,215)	(674,869)
Net Working Capital	(46,058)	(965,072)	30,499	(135,794)
Debt Outstanding	24,977,566	0	0	0
Yearly Debt Service	860,025	25,367,688	0	0
Change in Accounting Principle	(3,128)	0	0	0
Retained Earnings/Net Assets*	8,010,020	9,097,555	7,639,340	6,964,471

Notes:

\* In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
1,825,032	2,455,498	2,828,610	2,944,239	3,303,866	3,700,336
4,191,618	3,567,259	4,470,024	3,551,898	3,847,864	3,509,831
(2,366,586)	(1,111,761)	(1,641,414)	(607,659)	(543,998)	190,505
(5,500)	(6,000)	(6,000)	(500)	0	0
169,881	325,912	374,810	248,164	405,136	51,022
0	0	0	0	0	0
(1,750)	(856)	0	0	0	(35,845)
0	0	0	0	0	0
(2,203,955)	(792,705)	(1,272,604)	(359,995)	(138,862)	205,682
(114,853)	(173,772)	305,514	1,073,165	876,042	1,884,386
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,760,516	3,967,811	2,695,207	2,335,212	2,196,350	2,402,032

**Self Insurance Reserve Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Charges for Services	1,575,000	1,620,436	1,705,501	1,769,486
<b>OPERATING EXPENSES:</b>				
Personal Services	95,229	97,612	102,421	111,515
Materials and Supplies	5,523	5,312	3,267	3,042
Travel and Training	4,675	4,646	4,876	3,777
Intragovernmental	39,822	38,299	35,561	28,434
Utilities, Services and Miscellaneous	1,832,742	2,184,123	3,105,903	2,377,706
Total Operating Expenses	1,977,991	2,329,992	3,252,028	2,524,474
<b>OPERATING INCOME (LOSS)</b>	<b>(402,991)</b>	<b>(709,556)</b>	<b>(1,546,527)</b>	<b>(754,988)</b>
<b>DEPRECIATION</b>	<b>(639)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING INCOME (LOSS)*</b>	<b>(403,630)</b>	<b>(709,556)</b>	<b>(1,546,527)</b>	<b>(754,988)</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	4,102,252	2,419,349	88,312	80,119
Revenue from Other Gov. Units	0	0	0	0
Miscellaneous Revenue	0	0	0	0
Net Gain on Sale of Investment	0	0	0	0
Non-Operating Revenues	4,102,252	2,419,349	88,312	80,119
<b>NON-OPERATING EXPENSES:</b>				
Miscellaneous Expenses	(40,620)	(270,869)	0	0
Interest Rate Swap Payments	0	0	0	0
Interest Expense	(824,065)	(351,389)	0	0
Non-Operating Expenses	(864,685)	(622,258)	0	0
<b>Total Non-Operating Rev. (Expenses)</b>	<b>3,237,567</b>	<b>1,797,091</b>	<b>88,312</b>	<b>80,119</b>
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)*</b>	<b>2,833,937</b>	<b>1,087,535</b>	<b>(1,458,215)</b>	<b>(674,869)</b>

Notes:

\* The decreases in net income and operating income are due to planned uses of fund balance.

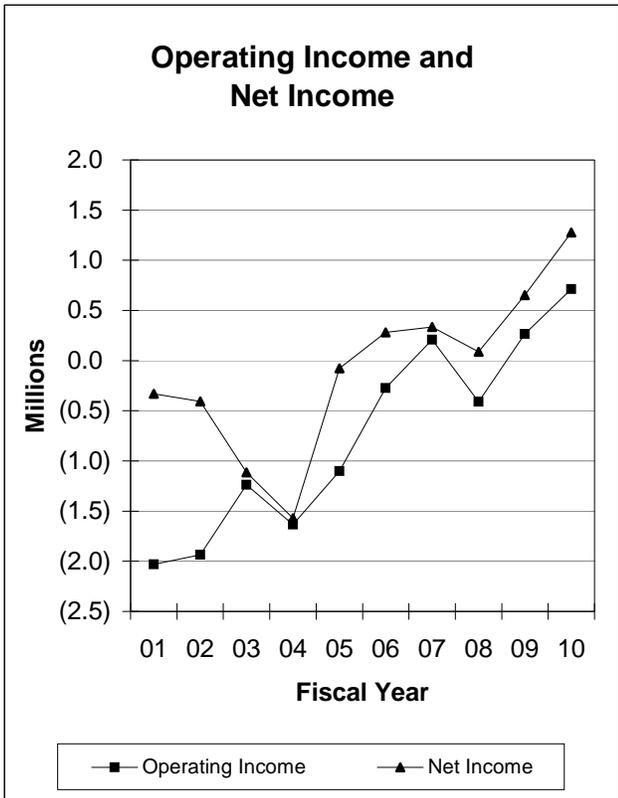
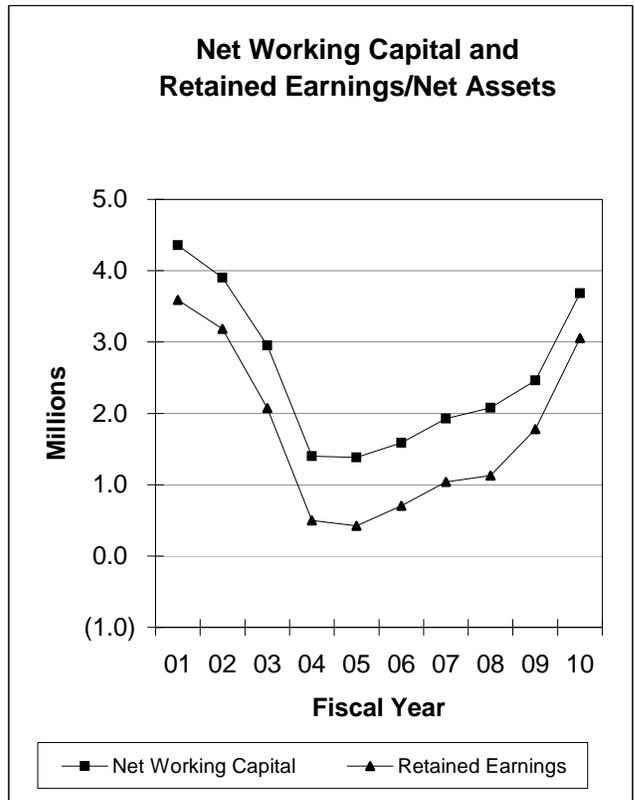
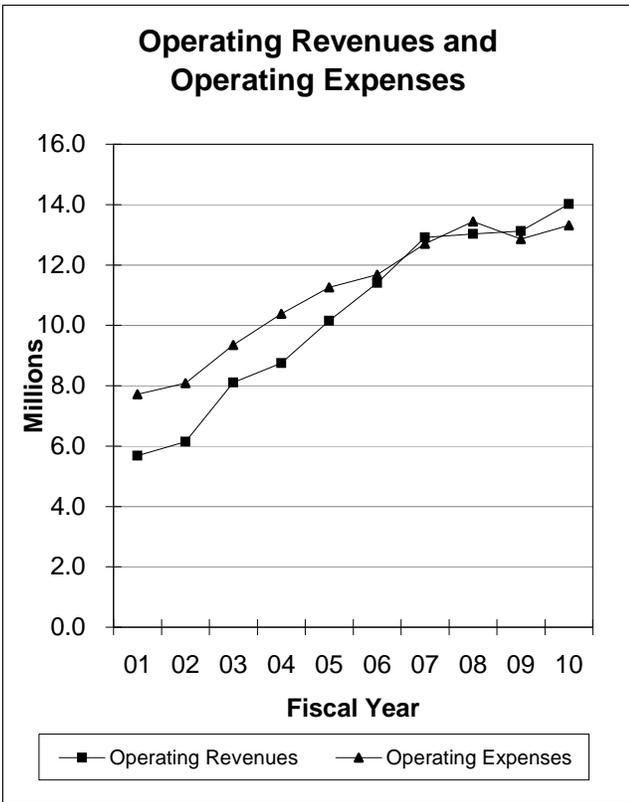
FY 2005 increase in operating expenses was due to a number of several large workers comp. claims.

FY 2006 increase in revenues is due to GASB 42 which states that insurance recoveries associated with destroyed, impaired or repairs to assets must be recorded as revenues and not a reduction to expenses.

2005	2006	2007	2008	2009	2010
1,825,032	2,455,498	2,828,610	2,944,239	3,303,866	3,700,336
114,288	119,931	174,017	187,252	194,436	191,810
3,635	2,674	2,924	2,571	8,402	7,273
3,196	4,800	5,910	3,629	4,524	4,870
25,323	26,217	31,923	41,220	42,797	41,994
4,045,176	3,413,637	4,255,250	3,317,226	3,597,705	3,263,884
4,191,618	3,567,259	4,470,024	3,551,898	3,847,864	3,509,831
(2,366,586)	(1,111,761)	(1,641,414)	(607,659)	(543,998)	190,505
(5,500)	(6,000)	(6,000)	(500)	0	0
(2,372,086)	(1,117,761)	(1,647,414)	(608,159)	(543,998)	190,505
169,881	289,590	374,810	248,164	79,260	19,603
0	36,322	0	0	0	0
0	0	0	0	325,876	31,419
0	0	0	0	0	0
169,881	325,912	374,810	248,164	405,136	51,022
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
169,881	325,912	374,810	248,164	405,136	51,022
(1,750)	(856)	0	0	0	(35,845)
0	0	0	0	0	0
(2,203,955)	(792,705)	(1,272,604)	(359,995)	(138,862)	205,682

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# Employee Benefit Fund



**Employee Benefit Fund  
Internal Service Fund  
Revenues and Expenses**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Operating Revenues	5,682,494	6,148,300	8,108,849	8,745,412
Operating Expenses	7,713,308	8,084,374	9,345,216	10,378,929
Operating Income	(2,030,814)	(1,936,074)	(1,236,367)	(1,633,517)
Depreciation	0	0	0	0
Non-Operating Revenues	1,701,084	1,528,837	80,994	62,758
Non-Operating Expenses	0	0	0	0
Net Transfers	0	0	41,725	0
Capital Contributions	0	0	0	0
Net Income (Loss)	(329,730)	(407,237)	(1,113,648)	(1,570,759)
Net Working Capital	4,358,449	3,901,530	2,950,422	1,398,675
Debt Outstanding	0	0	0	0
Yearly Debt Service	0	0	0	0
Change in Accounting Principle	0	0	0	0
Retained Earnings/Net Assets*	3,592,307	3,185,070	2,071,422	500,663

Notes:

\* In FY 2001 - GASB 34 included contributions in Net Assets and the City adjusted its capitalization threshold.

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
10,153,675	11,403,198	12,907,680	13,032,302	13,125,537	14,021,486
11,256,221	11,676,622	12,699,576	13,442,840	12,859,273	13,308,125
(1,102,546)	(273,424)	208,104	(410,538)	266,264	713,361
0	0	0	0	0	0
26,828	55,010	82,653	499,515	407,879	583,951
0	0	0	0	0	0
997,940	498,848	45,400	0	(21,916)	(21,868)
0	0	0	0	0	0
(77,778)	280,434	336,157	88,977	652,227	1,275,444
1,382,364	1,588,149	1,926,563	2,076,864	2,460,636	3,683,525
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
422,885	703,319	1,039,476	1,128,453	1,780,680	3,056,124

**Employee Benefit Fund  
Internal Service Fund**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>OPERATING REVENUES:</b>				
Service Charges	5,682,494	6,148,300	8,108,849	8,745,412
<b>OPERATING EXPENSES:</b>				
Personal Services	276,907	233,261	207,555	234,959
Materials and Supplies	27,143	34,732	28,868	57,763
Travel and Training	1,389	1,926	983	9,107
Intragovernmental	44,282	47,920	46,728	43,569
Utilities, Services and Miscellaneous	7,363,587	7,766,535	9,061,082	10,033,531
Total Operating Expenses	7,713,308	8,084,374	9,345,216	10,378,929
<b>OPERATING INCOME (LOSS)</b>	<b>(2,030,814)</b>	<b>(1,936,074)</b>	<b>(1,236,367)</b>	<b>(1,633,517)</b>
<b>DEPRECIATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(2,030,814)</b>	<b>(1,936,074)</b>	<b>(1,236,367)</b>	<b>(1,633,517)</b>
<b>NON-OPERATING REVENUES:</b>				
Investment Revenue	491,098	254,420	80,994	62,758
Miscellaneous Revenue	1,209,986	1,274,417	0	0
Total Non-Operating Revenues	1,701,084	1,528,837	80,994	62,758
<b>NON-OPERATING EXPENSES:</b>				
Total Non-Operating Expenses	0	0	0	0
Total Non-Operating Rev.(Expenses)	1,701,084	1,528,837	80,994	62,758
<b>NET TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>41,725</b>	<b>0</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>(329,730)</b>	<b>(407,237)</b>	<b>(1,113,648)</b>	<b>(1,570,759)</b>

Notes:

Consultants were hired to look at the city's Health Plan and recommend changes which occurred in FY 2005.

The changes include a phased in plan for premium increases.

2005	2006	2007	2008	2009	2010
10,153,675	11,403,198	12,907,680	13,032,302	13,125,537	14,021,486
210,010	244,345	231,655	232,381	251,714	342,593
22,281	33,812	22,334	36,741	30,403	15,828
641	637	474	588	2,427	520
41,982	44,770	50,698	56,312	66,506	70,203
10,981,307	11,353,058	12,394,415	13,116,818	12,508,223	12,878,981
11,256,221	11,676,622	12,699,576	13,442,840	12,859,273	13,308,125
(1,102,546)	(273,424)	208,104	(410,538)	266,264	713,361
0	0	0	0	0	0
(1,102,546)	(273,424)	208,104	(410,538)	266,264	713,361
26,778	53,206	77,316	90,109	96,685	126,386
50	1,804	5,337	409,406	311,194	457,565
26,828	55,010	82,653	499,515	407,879	583,951
0	0	0	0	0	0
26,828	55,010	82,653	499,515	407,879	583,951
997,940	498,848	45,400	0	(21,916)	(21,868)
0	0	0	0	0	0
(77,778)	280,434	336,157	88,977	652,227	1,275,444

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# Financial Trends Divider

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## INTRODUCTION TO COLUMBIA FINANCIAL TREND MONITORING SYSTEM (CFTMS)

The Columbia Financial Trend Monitoring System (CFTMS) is an approach to monitoring and analyzing the financial condition of the City. The indicators used are organized around the framework illustrated on Chart "A". Several of the indicators are broken down between "General Government" and "Enterprise Operations" to give a more precise reflection of actual operations.

### **Purpose of CFTMS**

The purpose of the CFTMS is to enable the City to:

1. Analyze factors affecting the City's financial condition and present them in an easily understandable manner.
2. Develop the necessary indicators to:
  - a. Gain better understanding of the City's financial condition.
  - b. Identify possible emerging problems before they have time to become serious problems.
  - c. Identify existing problems the City may be unaware of.
3. Present a method of quantifying significant amounts of complex information regarding financial condition.
4. Combine financial and nonfinancial data into the same analysis of financial condition.
5. Place events of a single year in a long-term perspective and permit the City to follow changes over time.
6. Incorporate benchmarks used by credit rating agencies into overall analysis.

The indicators comprising the CFTMS were chosen by ICMA because it is believed they have the most practical application for use by those examining a City's financial condition. The indicators are grouped into seven categories: revenues, expenditures, operating position, debt structure, unfunded liabilities, condition of capital plant, and community needs and resources. Most of the indicators have been identified by various cities as indicators to monitor.

It is difficult to determine which indicator or indicators are the most important. Initially, it might appear that some of the more general indicators such as revenues per capita or expenditures per capita might be most important because of the broad range of issues they cover. However, looking only at the broad indicators and not the remaining ones in each indicator group may leave important issues overlooked. Therefore, it is necessary to examine all indicators closely to determine which appear to be more relevant. The indicators focus primarily on General Fund operating issues and Enterprise Operations where appropriate over a ten year period. This period will most likely cover at least one short-run turn in the regional economy and should provide enough of a time perspective to monitor the emergence of any positive or negative trends.

### **Evaluation of CFTMS**

Each trend worksheet includes a section entitled "warning trend". If an indicator is moving in a manner reflective of the warning trend, it may be considered as being potentially unfavorable. The worksheets also contain a description of the indicators, credit industry benchmarks where applicable, and a brief analysis of each indicator. These sections can be used to:

1. Examine the magnitude and acceleration of a trend.
2. Compare with other trends.
3. Compare trends to credit industry benchmarks.
4. Determine whether a trend indicates a real or potential problem.
5. Identify possible causes of a problem.

### **Trend Analysis**

The primary tool for evaluating the indicators is trend analysis, that is, examining each indicator in a multi-year perspective over ten years. Trend analysis can provide a data base that can be used for making projections necessary for effective budgeting, capital facility planning, and general policy making. In addition, it demonstrates to bond rating firms that the City is in control of its finances even though it may experience some particular problem.

Should a trend be identified as a potential problem, the following questions should be addressed to give an appropriate assessment of the trend:

1. How long has the trend been occurring? Is it improving or declining? Most likely the trend does not present an immediate problem if it has shown problems for less than three consecutive years. This depends of course on the severity of the problem indicated and the direction in which trend appears to be heading.
2. Are there mitigating circumstances? If so, they must always be weighed in order to determine if a potential problem actually exists or is significant. The underlying rule of thumb is that "no single indicator implies good or bad financial condition", it only points to situations that may require closer examination. Each potentially unfavorable trend analyzed should be done so in light of its causes and significance to the overall health of the City's finances.
3. What are the causes underlying an apparent unfavorable trend? Within each indicator, the "analysis" section attempts to determine if the trend is actually unfavorable, and, if so, what it is caused by.
4. How do trends compare to one another? Examining an unfavorable trend in a logical grouping of other trends which are positive might better indicate actual overall position.

**CHART A:  
COLUMBIA FINANCIAL TREND MONITORING SYSTEM**

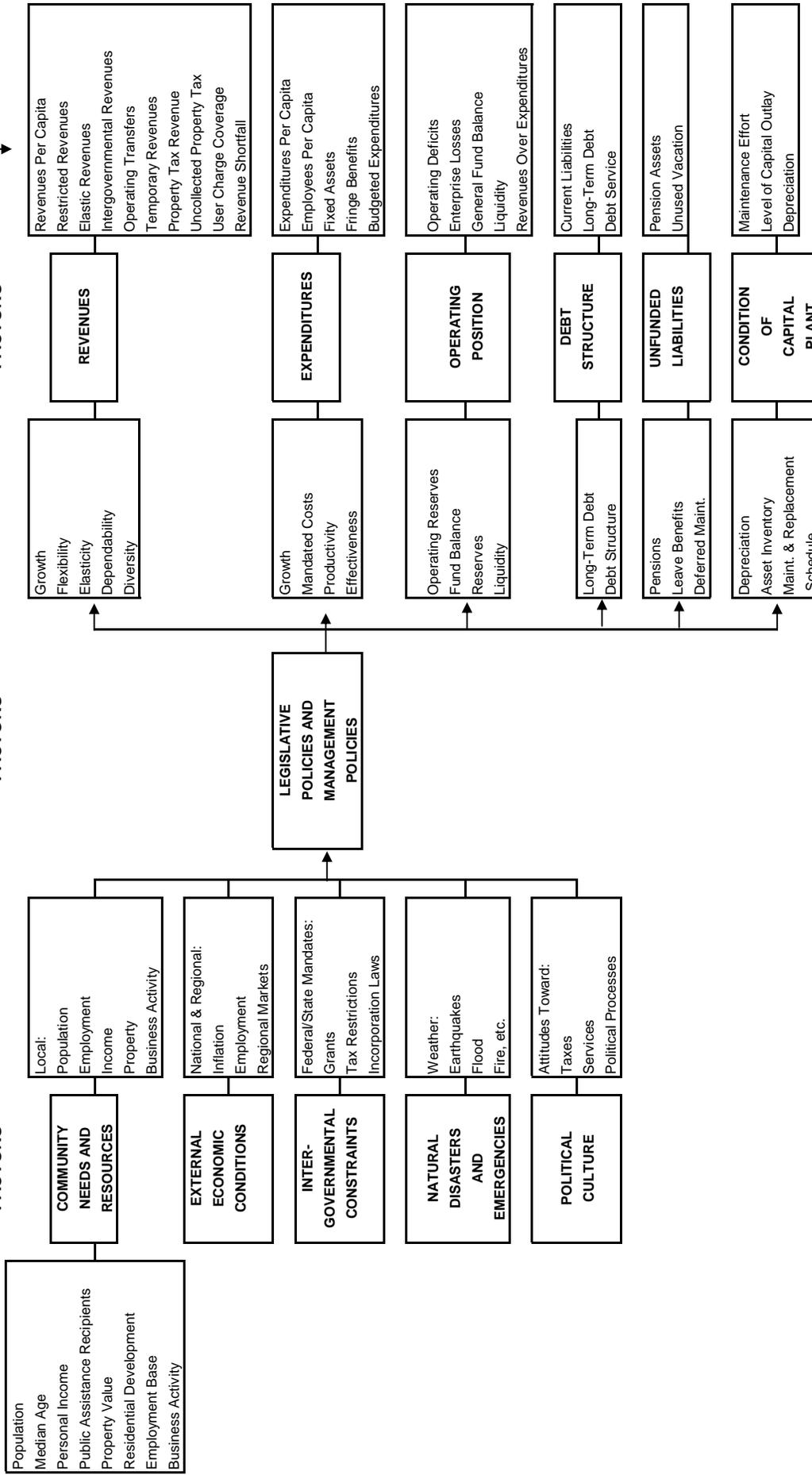
**Early Warning Trends**

**Factors Affecting Financial Conditions**

**ENVIRONMENTAL FACTORS**

**ORGANIZATIONAL FACTORS**

**FINANCIAL FACTORS**



**Evaluation Questions**

Is your government paying the full cost of operating, or is it postponing costs to a future period when revenues may not be available to pay these costs?

Does the external environment provide enough resources to pay for the demands it makes?

Do management practices and legislative policies enable your government to respond appropriately to changes in the environment?

**Summary**  
**Columbia Financial Trend Monitoring System**

Indicator	Description of Indicator	State of Indicator *		
		General Fd/ Gov't Fds	Enterprise/ Internal Fds	Community Needs & Resources
Chart A	Columbia Financial Trend Monitoring System: Warning Trends/Factors			

**Revenues:**

Chart B	Impact of Inflation on City Revenues	+		
1	Revenues Per Capita: General Fund	~		
2-A	Restricted Revenues: Governmental Funds	=		
2-B	Restricted Revenues: Enterprise Funds		~	
3	Intergovernmental Revenues: General Fund	~		
4	Elastic Tax Revenues: General Fund	=		
5	Operating Transfers From Other Funds: General Fund	~		
6	Temporary Revenues: Governmental Funds	~		
7	Property Tax Revenues: General Fund	+		
8	Uncollected Property Taxes: General Fund	~		
9	Service Charges Coverage: General Fund	-		
10	Revenues - Budgeted vs. Actual: General Fund	Monitor		

**Expenditures:**

Chart C	Impact of Inflation on City Expenditures	+	+	
11-A	Expenditures Per Capita: General Fund	=		
11-B	Expenses Per Capita: Enterprise Funds		~	
12-A	Employees Per Capita: General Fund	=		
12-B	Employees Per Capita: Enterprise Funds & Internal Service Funds		=	
13	Fixed Costs: All Funds	~	~	
14	Fringe Benefits	Monitor	Monitor	
15	Expenditures: General Fund Over/Under Budget	~		

**Operating Position:**

16	Excess of Revenues Over Expenditures: General Fund	~		
17	Enterprise Retained Earnings/Loss		~	
18	General Fund Balances	~		
19-A	Liquidity: General Fund	~		
19-B	Liquidity: Enterprise Funds		~	
20-A	Revenues to Expenditures: Governmental Funds & Exp. Trust Funds	Monitor		
20-B	Revenues to Expenses: Proprietary Funds & Non-Exp. Trust Funds		~	

**Debt Structure:**

21-A	Current Liabilities: General Fund	~		
21-B	Current Liabilities: Enterprise Fund		~	
22-A	General Obligation Long-Term Debt: Per Assessed Valuation	+		
22-B	General Obligation Long-Term Debt: Per Capita	+		
23-A	Debt Service: General Obligation Bonds	+		
23-B	Debt Service: Revenue Bonds		Monitor	

**\* State of Indicator:**

- + Positive Trend
- Negative Trend
- ~ Fluctuating Trend over a reasonable range
- = Stable Trend
- Monitor Indicator needs to be closely monitored

**Summary**  
**Columbia Financial Trend Monitoring System**

Indicator	Description of Indicator	State of Indicator *		
		General Fd/ Gov't Fds	Enterprise/ Internal Fds	Community Needs & Resources

**Unfunded Liabilities:**

24	Pension Assets	Monitor	Monitor	
25	Accumulated Employee Leave	Monitor	Monitor	

**Condition of Capital Plant:**

26-A	Maintenance Effort: Streets & Sidewalks	+		
26-B	Maintenance Effort: Water & Electric Utilities		~	
27	Capital Outlay: General, Internal Services & Enterprise Funds	Monitor	Monitor	
28	Depreciation: Enterprise & Internal Service Funds		Monitor	

**Community Needs & Resources:**

29	Population			+
30	Median Age			=
31	Household Effective Buying Income			+
32	Public Assistance Recipients			Monitor
33	Property Value			~
34	Residential Development			~
35	Employment Base			-
36-A	Business Activity: Business License Accounts			=
36-B	Business Activity: Retail Sales			-

**\* State of Indicator:**

- + Positive Trend
- Negative Trend
- ~ Fluctuating Trend over a reasonable range
- = Stable Trend
- Monitor Indicator needs to be closely monitored

**SUMMARY TABLE OF INDICATORS AND FORMULAS  
FOR FINANCIAL TRENDS DURING FY 2001 - FY 2010**

<u>Indicator Title</u>	<u>Formula</u>	<u>Page Reference</u>
Revenues Per Capita	$\frac{\text{Operating Revenue \& Transfers (constant dollars)}}{\text{Population}}$	240
Restricted Revenues	$\frac{\text{Restricted Operating Revenues}}{\text{Operating Revenues}}$	242, 244
Intergovernmental Revenues	$\frac{\text{Intergovernmental Revenues}}{\text{Operating Revenues and Transfers}}$	246
Elastic Tax Revenues	$\frac{\text{Elastic Tax Revenues}}{\text{Operating Revenues and Transfers}}$	248
Operating Transfers From Other Funds	$\frac{\text{Operating Transfers From Other Funds}}{\text{Operating Revenues and Transfers}}$	250
Temporary Revenues	$\frac{\text{Temporary Revenues}}{\text{Operating Revenues}}$	252
Property Tax Revenues	Property Tax Revenues in Constant Dollars	254
Uncollected Property Taxes	$\frac{\text{Allowance for Uncollected Property Taxes}}{\text{Net Current Property Tax Levy}}$	256
Service Charge Coverage	$\frac{\text{Revenues from Fees and Service Charges}}{\text{Expenditures for Related Services}}$	258
Revenue - Surpluses/Revised Budget vs. Actual	$\frac{\text{Revenue Surpluses}^*}{\text{Estimated Budgeted Revenues and Transfers}}$	260
Expenditures Per Capita	$\frac{\text{Operating Expenditures and Transfers in Constant Dollars}}{\text{Population}}$	266
Expenses Per Capita	$\frac{\text{Total Operating Expenses in Constant Dollars}}{\text{Population}}$	268
Employees Per Capita	$\frac{\text{Number of Municipal Employees}}{\text{Population in Thousands}}$	270, 272
Fixed Costs	$\frac{\text{Fixed Costs}}{\text{Operating Expenditures and Transfers}}$	274

\*Operating Revenues Budgeted less Actual Operating Revenues

**SUMMARY TABLE OF INDICATORS AND FORMULAS  
FOR FINANCIAL TRENDS DURING FY 2001 - FY 2010**

<b>Indicator Title</b>	<b>Formula</b>	<b>Page Reference</b>
Fringe Benefits	$\frac{\text{Fringe Benefit Expenditures}}{\text{Salaries and Wages}}$	276
Expenditures: General Fund	$\frac{\text{Amount Over/(Under) Budget}}{\text{Budgeted Expenditures}}$	278
Excess of Revenues Over Expenditures	$\frac{\text{General Fund Operating Deficits/Excesses}}{\text{Operating Revenues and Transfers}}$	284
Enterprise Net Income/ Loss	Enterprise Retained Earnings/Losses in Constant Dollars	286
General Fund Balances	$\frac{\text{General Fund Unreserved Fund Balance}}{\text{Operating Revenues and Transfers}}$	288
Liquidity (cash, marketable securities, accts. receivable & unrestricted assets)	$\frac{\text{Current Assets (Less Those Not Applicable)}}{\text{Current Liabilities}}$	290, 292
Revenues Over Expenditures	$\frac{\text{Total/Operating Revenues}}{\text{Total/Operating Expenditures (Expenses)}}$	294, 296
Current Liabilities	$\frac{\text{Current Liabilities}}{\text{Operating Revenues and Transfers}}$	302, 304
Debt Service: General Obligation Bonds	$\frac{\text{Net Debt Service}}{\text{Operating Revenues and Transfers}}$	306
Debt Service: Revenue Bonds	$\frac{\text{Net Operating Revenues}}{\text{Total Debt Service}}$	308
Pension Assets	$\frac{\text{Pension Plan Assets}}{\text{Benefits Paid}}$	314
Accumulated Employee Leave Liability	$\frac{\text{Accumulated Hours of Vacation Leave}}{\text{Number of Municipal Employees}}$	316
Maintenance Effort	$\frac{\text{Expenditures/Expenses for Repair \& Maint. of Assets}}{\text{Number of Miles of Streets/Total Operating Expenses}}$	322, 324
Level of Capital Outlay	$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$	326

**SUMMARY TABLE OF INDICATORS AND FORMULAS  
FOR FINANCIAL TRENDS DURING FY 2001 - FY 2010**

<u>Indicator Title</u>	<u>Formula</u>	<u>Page Reference</u>
Depreciation	<u>Depreciation Expense</u> Cost of Depreciable Assets	328
Population	Population	334
Median Age	Median Age of Population	336
Household Buying Income	Household Buying Income - Median	338
Public Assistance Recipients	<u>Public Assistance Recipients</u> Population	340
Property Value	<u>Constant Dollar Change in Property Value</u> Constant Dollar Property Value Prior Year	342
Residential Development	<u>Market Value of Residential Property</u> Market Value of Total Property	344
Employment Base	-Rate of Unemployment -Number of Jobs in Community	346
Business Activity	-Business License Accounts -Retail Sales	348, 350

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# The Revenue Indicators

## Numbers 1 - 10

### FY 2001 - FY 2010

***Changes in the revenue structure can be monitored by using the following indicators:***

- ▶ Revenues Per Capita
- ▶ Restricted Revenues
- ▶ Intergovernmental Revenues
- ▶ Elastic Tax Revenues
- ▶ Operating Transfers From Other Funds
- ▶ Temporary Revenues
- ▶ Property Tax Revenues
- ▶ Uncollected Property Taxes
- ▶ Service Charge Coverages
- ▶ Revenue Surpluses (Deficits)



*City of Columbia  
Columbia, Missouri*

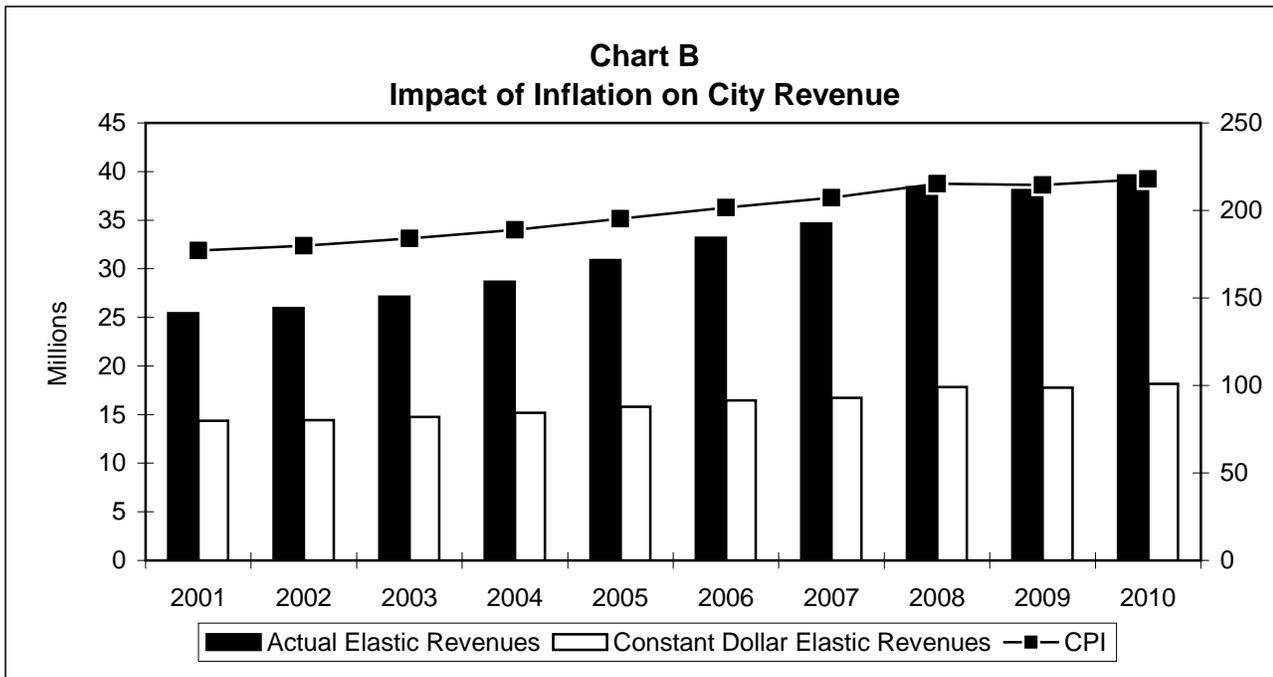
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## THE REVENUE INDICATORS: NUMBERS 1 - 10

Revenues determine the capacity of a city to provide services. Important issues to consider are growth, diversity, reliability, flexibility and administration. Under ideal conditions, revenues would expand in relation to inflation and increased expenditure pressures. They would be flexible enough to allow for necessary adjustments to react to changing conditions. In addition, the sources would be diversified so as to eliminate an over dependence on any single source.

By analyzing revenues, the following problems could be identified should they exist:

- Deterioration of revenues due to inflation, etc.
- Changes in tax burden.
- Inefficiency in the collection and administration of revenues.
- Internal procedures or legislative policies that may adversely affect revenue yields.
- Overdependence on a revenue source.



### Revenue Data:

Fiscal Year	Actual Elastic Revenues	Consumer Price Index	Constant Dollar Elastic Revenues
2001	\$25,439,894	177.10	\$14,364,706
2002	\$25,965,981	179.90	\$14,433,564
2003	\$27,138,582	184.00	\$14,749,229
2004	\$28,681,450	188.90	\$15,183,404
2005	\$30,902,922	195.30	\$15,823,309
2006	\$33,182,441	201.60	\$16,459,544
2007	\$34,644,025	207.30	\$16,712,024
2008	\$38,378,630	215.30	\$17,825,404
2009	\$38,106,089	214.54	\$17,762,013
<b>2010</b>	<b>\$39,610,034</b>	<b>218.06</b>	<b>\$18,165,074</b>

Note: Only Elastic Revenues are used to show impact of inflation (see Indic. 4) since not all revenues of the city will expand because of inflation. Some revenues will expand only when rate or fee changes are made. Nearly all expenditures are impacted by inflation, but this is not automatically the case with the General Fund Revenues.

Elastic Revenues: Sales Tax, Telephone, Natural Gas, Electric, Business License and PILOT.

Source: FY 2002 to present Financial Management Information Supplement: Exhibit B-3

## Indicator 1

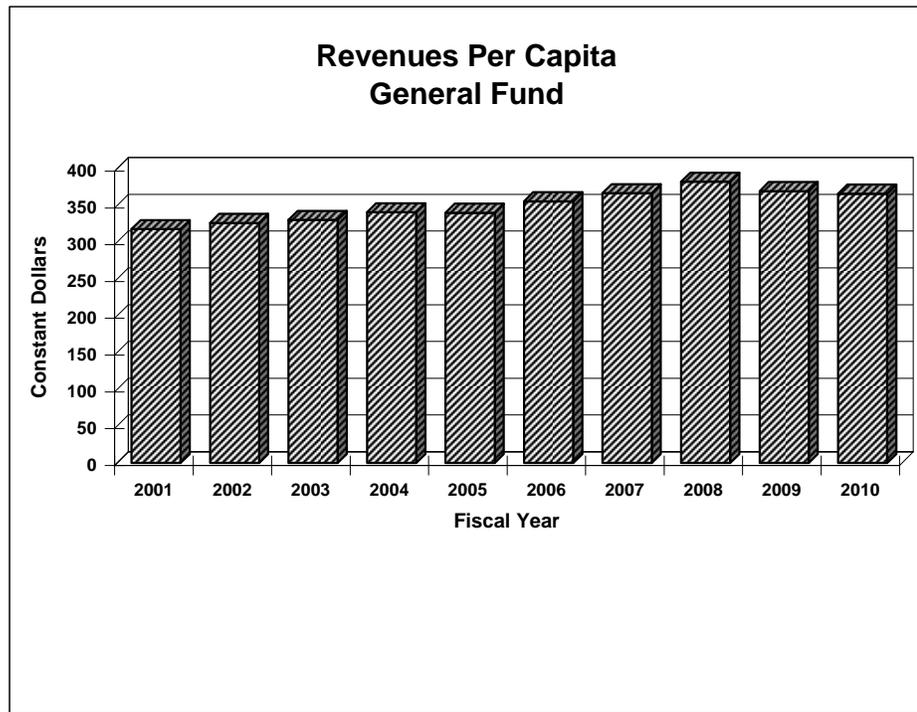
### REVENUES PER CAPITA: General Fund

#### Warning Trend:

Decreasing Operating Revenues per Capita (Constant Dollars)

#### Formulation:

$$\frac{\text{Operating Revenues \& Transfers (Constant Dollars)}}{\text{Population}}$$



Fiscal Year	Operating Revenues and Transfers *	Consumer Price Index	Operating Revenues & Transfers (Constant Dollars)	Estimated Population	Operating Revenues & Transfers Per Capita in Constant Dollars
2001	\$48,665,665	177.10	\$27,479,201	86,391	\$318.08
2002	\$51,593,618	179.90	\$28,679,054	87,838	\$326.50
2003	\$54,210,002	184.00	\$29,461,958	89,111	\$330.62
2004	\$58,238,591	188.90	\$30,830,382	90,384	\$341.10
2005	\$60,917,104	195.30	\$31,191,554	91,657	\$340.31
2006	\$66,716,295	201.60	\$33,093,400	92,935	\$356.09
2007	\$70,693,991	207.30	\$34,102,263	92,937	\$366.94
2008	\$78,898,068	215.30	\$36,645,132	95,782	\$382.59
2009	\$77,275,976	214.54	\$36,019,883	97,403	\$369.80
<b>2010</b>	<b>\$79,023,392</b>	<b>218.06</b>	<b>\$36,239,953</b>	<b>98,893</b>	<b>\$366.46</b>

\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and Increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

Since 1998 the Bureau of Labor Statistics (BLS) has used 1984=100 when computing the Consumer Price Index. Prior to that BLS used 1967=100. The city decided to convert in 2007 since there was 10 years worth of data to use for comparison.

#### Description:

Examination of per capita revenue shows how revenues are changing relative to changes in the population level and rate of inflation. As population or the number of households increases, it might be expected that the needs for services would increase proportionately, and therefore the level of per capita revenues should remain at least constant in real terms. If per capita or per household revenues are decreasing, it could be that the City will be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population or household level.

**Analysis:**

For the ten year period examined, actual revenues per capita in constant dollars ranged from \$318.08 to \$382.59 fluctuating only slightly. The constant dollar amount for FY 2010 is \$366.46. Because elastic revenues as a percentage of operating revenues and transfers vary from year to year based on weather conditions and sales tax percentage allocations, operating revenues per capita will also vary. The City is not experiencing extensive downward trends in this area.

**Sources:**

- Prior to FY 2002 - City of Columbia Comprehensive Annual Financial Report, Exhibit B-3
- FY 2002 to present - City of Columbia Financial Management Information Supplement Exhibit B-3
- Population has been revised to reflect the numbers reported by the Missouri Census Data Center
- <http://www.stats.bls.gov>
- Consumer Price Index are annual archived numbers from the Bureau of Labor.

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**Notes:**

## Indicator 2-A

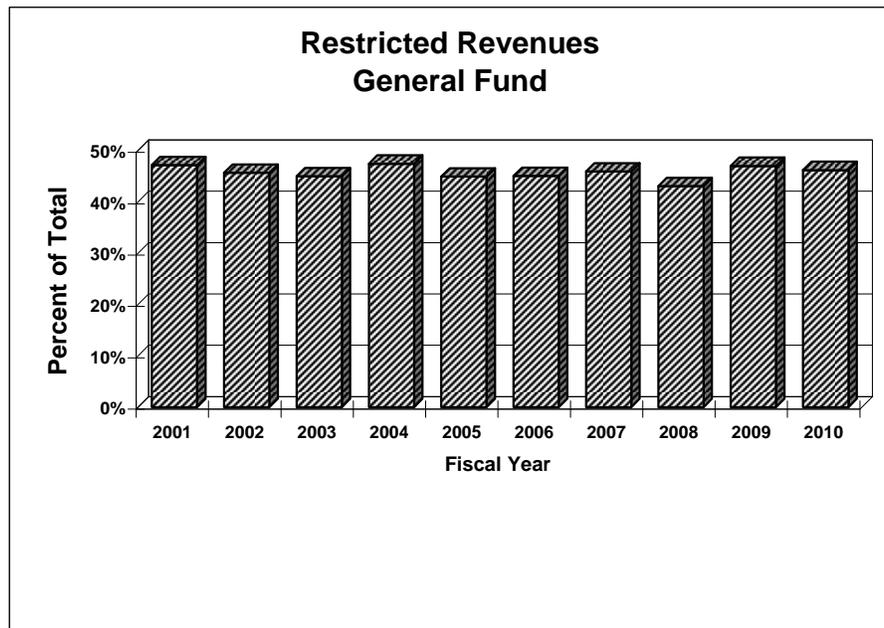
### RESTRICTED REVENUES: Governmental Funds

#### Warning Trend:

Increasing Amount of Restricted Operating Revenues as a Percentage of Operating Revenues

#### Formulation:

$$\frac{\text{Restricted Operating Revenues}}{\text{Operating Revenues}}$$



Fiscal Year	Governmental Operating Revenues *	Restricted Operating Revenues**	Restricted Revenue As a Percent Of Total
2001	\$71,178,120	\$33,555,981	47.14%
2002	\$72,502,454	\$33,077,225	45.62%
2003	\$74,269,175	\$33,384,673	44.95%
2004	\$82,290,850	\$39,012,130	47.41%
2005	\$82,654,278	\$37,107,544	44.89%
2006	\$90,445,850	\$40,710,091	45.01%
2007	\$96,552,609	\$44,302,530	45.88%
2008	\$108,509,379	\$46,684,459	43.02%
2009	\$107,014,793	\$50,269,588	46.97%
<b>2010</b>	<b>\$109,391,072</b>	<b>\$50,497,062</b>	<b>46.16%</b>

\* Governmental Operating Revenue: All Governmental Fund Types and Expendable Trust Funds.

\*\* Restricted Operating Revenues: Gasoline Tax, Grant Revenues, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Expendable Trust Funds.

#### Description:

A restricted revenue is one which is legally earmarked for a specific use as may be required by State law, ordinance, bond covenant or grant requirement. For example, many states require that gas tax revenues be used only for street maintenance or construction, i.e. government funds only.

Should the percentage of restricted revenues increase, the City would lose freedom to respond adequately to changing conditions.

**Analysis:**

For the period examined, restricted operating revenues as a percent of total operating revenues has ranged from 43.02% to 47.41%. Fluctuations, over the past ten years, are attributable to changes in sales tax, library property tax, assessed valuations for property taxes, and capital projects.

**Sources:**

- Prior to FY 2002 - City of Columbia Comprehensive Annual Financial Report, Exhibits A-2, B-3, and H-5
  - FY 2002 to present - City of Columbia Financial Management Information Supplement, Exhibits A-2, B-3, and H-5
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**Notes:**

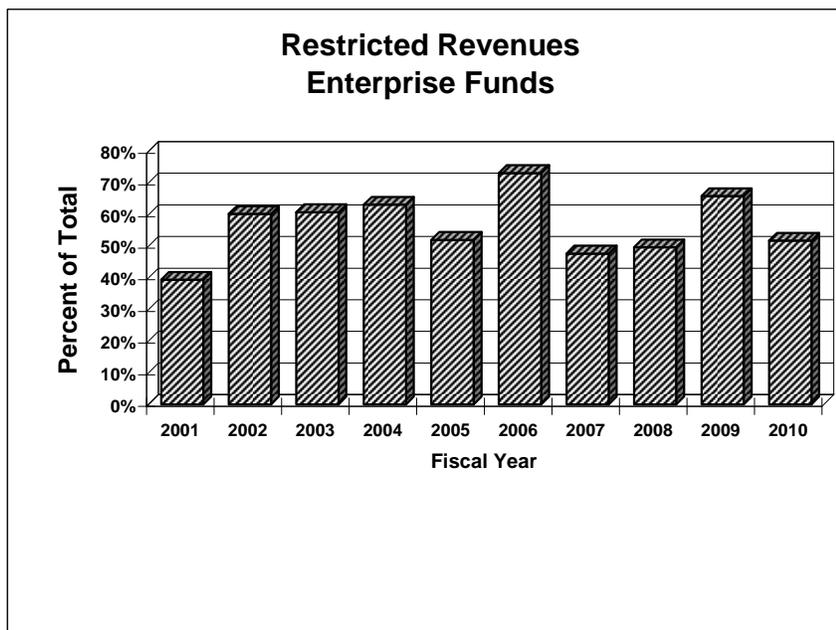
## Indicator 2-B

### RESTRICTED REVENUES: Enterprise Funds

#### Warning Trend:

Increasing Amount of Restricted Operating Revenues as a Percentage of Gross Operating Revenue

#### Formulation:

$$\frac{\text{Restricted Operating Revenues}}{\text{Operating Revenues}}$$


Fiscal Year	Enterprise Operating Revenues *	Restricted Operating Assets ** Enterprise Funds	Restricted Revenue As a Percent Of Total
2001	\$89,577,038	\$35,288,664	39.39%
2002	\$91,283,268	\$54,977,174	60.23%
2003	\$95,359,587	\$57,942,146	60.76%
2004	\$99,715,244	\$62,934,115	63.11%
2005	\$113,652,088	\$59,095,818	52.00%
2006	\$128,415,976	\$93,885,972	73.11%
2007	\$140,264,269	\$66,928,003	47.72%
2008	\$146,525,543	\$72,757,506	49.66%
2009	\$152,796,867	\$100,592,398	65.83%
<b>2010</b>	<b>\$166,658,544</b>	<b>\$86,288,368</b>	<b>51.78%</b>

\* Operating Revenues: Enterprise Revenues for Water and Electric, Sewer, Parking and Solid Waste.

\*\* Assets restricted in accordance with bond covenants in Water and Electric, Sewer, Parking and Solid Waste Funds.

--cash for current bond maturities  
 --cash & marketable securities  
     restricted for capital projects  
 --replacement & renewal account  
 --redemption bond account  
 --interest rate swap reserve  
 --other restricted assets

--revenue bond construction account  
 --revenue bond reserve account  
 --surplus account  
 --contingency account  
 --operation and maintenance account  
 --interest rate swap account  
 --closure & post closure reserve

Note:

### Description:

A restricted revenue is one which is legally earmarked for a specific purpose by bond covenants. For example, bond covenants require that utility revenues be pledged to retiring revenue bonds. Should the percentage of such revenues steadily increase, the utilities could lose some flexibility.

**Analysis:**

For the period listed, restricted revenues as a percent of total revenues have ranged from a low of 39.39% to a high of 73.11%. While this trend on the surface appears to be unfavorable, it has not decreased the Enterprise Fund's flexibility in terms of meeting its operating requirements.

The FY 2001 percentage decreased to 39.39% mainly due to an increase in Water and Electric revenues and a decrease in Water and Electric restricted assets. The FY 2002 percentage increased to 60.23% due to several things; increased restriction of assets in Water and Light for revenue bond construction, additional cash for current bond maturities in Sewer and for capital projects in Solid Waste and Sewer. FY 2003 remained constant with FY 2002 percentage increase. FY 2004 increase is due to Water and Light Bonds for construction. FY 2005 increase is due in part to an increase in the average customer base and the demand in use of utilities due to weather fluctuations. FY 2006 increase is due to the bonds that were issued during the fiscal year. FY 2009 increased due to parking bonds for the new downtown parking garage.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports

Exhibit F-1: Restricted Operating Revenues:

Use Total Restricted Assets

Less: Customer Sec. & Escrow Accts.

Less: Grants Receivable

Exhibit F-2: Operating Revenues

--FY 2002 to present City of Columbia Financial Management Information Supplement

Exhibit F-1: Restricted Operating Revenues:

Use Total Restricted Assets

Less: Customer Sec. & Escrow Accts.

Less: Grants Receivable

Exhibit F-2: Operating Revenues

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**Notes:**

### Indicator 3

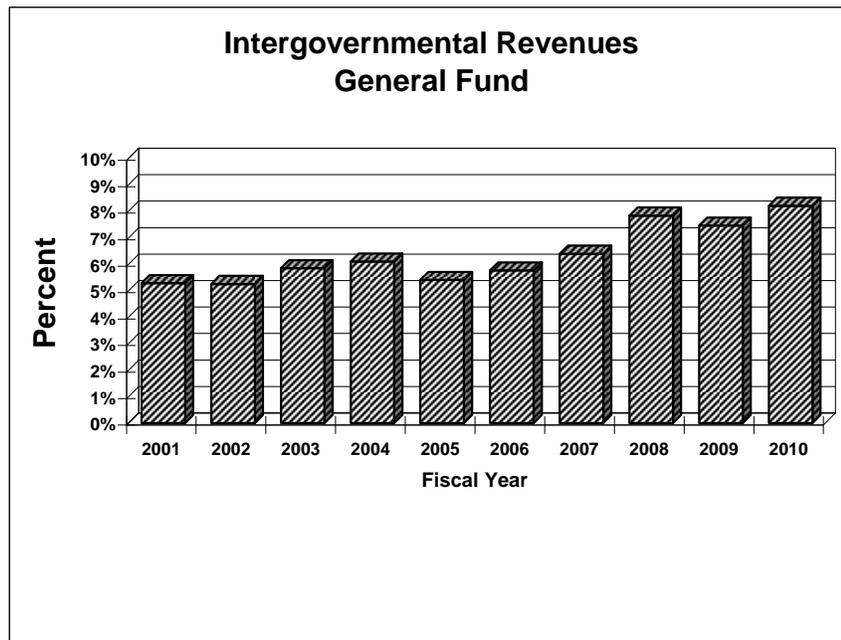
#### INTERGOVERNMENTAL REVENUES: General Fund

#### Warning Trend:

Increasing Amount of Intergovernmental Revenues as a Percentage of Operating Revenues and Transfers

#### Formulation:

$$\frac{\text{Intergovernmental Revenues}}{\text{Operating Revenues \& Transfers}}$$



Fiscal Year	Intergovernmental Revenues *	Operating Revenues and Transfers General Fund**	Intergovernmental Revs. as a % of Operating Rev & Trans
2001	\$2,570,875	\$48,665,665	5.28%
2002	\$2,710,326	\$51,593,618	5.25%
2003	\$3,168,318	\$54,210,002	5.84%
2004	\$3,554,464	\$58,238,591	6.10%
2005	\$3,290,518	\$60,917,104	5.40%
2006	\$3,844,979	\$66,716,295	5.76%
2007	\$4,521,170	\$70,693,991	6.40%
2008	\$6,184,221	\$78,898,068	7.84%
2009	\$5,761,569	\$77,275,976	7.46%
<b>2010</b>	<b>\$6,486,581</b>	<b>\$79,023,392</b>	<b>8.21%</b>

\* Intergovernmental Revenues: State, Federal and County Grants.

\*\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

#### Description:

Intergovernmental revenues are any revenues received from another governmental entity. They are important to analyze because an overdependence on intergovernmental revenues can have an adverse impact on financial conditions. The conditions or "strings" that the external source attaches to these revenues may prove too costly, especially if these conditions change in the future after the City has developed a dependence on the revenues for a program. In addition, the external source may withdraw or decrease the funds and leave the City with the dilemma of cutting programs or funding them from General Fund revenues.

Nevertheless, a city may use such funds so long as they are used in a manner consistent with service priorities and financial condition. For example, such funds might be used to finance services mandated by other governmental units, or to fund one-time capital expenditures. The overriding concern in analyzing intergovernmental revenues is to examine the City's vulnerability to reductions of such revenues and whether they are used to carry out or create City policy.

**Analysis:**

The City does not rely on these revenues as a prime revenue source, and thus has not been vulnerable to reductions in these revenues.

For the period shown, intergovernmental revenues as a percentage of operating revenues and transfers has experienced an overall increase.

Slight fluctuations throughout the ten years listed are the result of the fluctuating amounts of grants received primarily in the areas of police and health.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Report, Exhibit B-3

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3

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**Notes:**

## Indicator 4

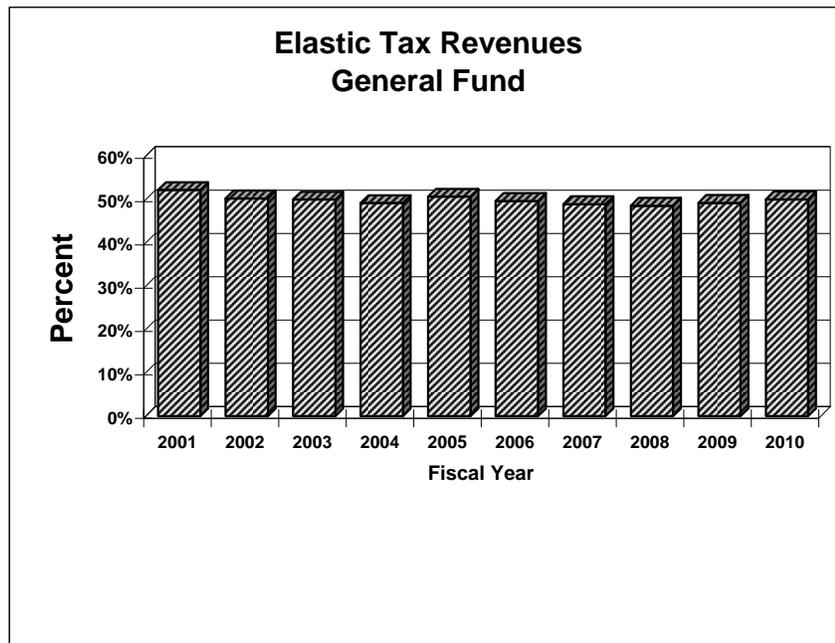
### ELASTIC TAX REVENUES: General Fund

#### Warning Trend:

Decreasing Amount of Elastic Operating Revenues as a Percent of Gross Operating Revenues and Transfers

#### Formulation:

$$\frac{\text{Elastic Tax Revenues}}{\text{Operating Revenues \& Transfers}}$$



Fiscal Year	Elastic Tax Revenues *	Operating Revenues and Transfers General Fund**	Elastic Revenues as a Percent of Operating Rev & Trans
2001	\$25,439,894	\$48,665,665	52.27%
2002	\$25,965,981	\$51,593,618	50.33%
2003	\$27,138,582	\$54,210,002	50.06%
2004	\$28,681,450	\$58,238,591	49.25%
2005	\$30,902,922	\$60,917,104	50.73%
2006	\$33,182,441	\$66,716,295	49.74%
2007	\$34,644,025	\$70,693,991	49.01%
2008	\$38,378,630	\$78,898,068	48.64%
2009	\$38,106,089	\$77,275,976	49.31%
<b>2010</b>	<b>\$39,610,034</b>	<b>\$79,023,392</b>	<b>50.12%</b>

\* Elastic Revenues: Sales Tax, Telephone, Natural Gas and Electric Utility Taxes, Business License Fees, and Water and Electric P.I.L.O.T.

\*\* Operating Revenues and Transfers: Total General Fund Revenues plus Transfers from Other Funds and Obligations under Capital Leases and Appropriation of Prior Year Fund Balance.

#### General Fund Elastic Revenues

Fiscal Year	Revenue Increases	Price Index Increases	Elasticity Coefficient
2001	3.958%	2.846%	1.39
2002	2.068%	1.581%	1.31
2003	4.516%	2.279%	1.98
2004	5.685%	2.663%	2.13
2005	7.745%	3.388%	2.29
2006	7.376%	3.226%	2.29
2007	4.405%	2.827%	1.56
2008	10.780%	3.861%	2.79
2009	-0.710%	-0.356%	2.00
2010	3.947%	1.640%	2.41

Since 1998 the Bureau of Labor Statistics (BLS) has used 1984=100 when computing the Consumer Price Index. Prior to that BLS used 1967=100. The city decided to convert in 2007 since there was 10 years worth of data to use for comparison.

## Description:

Elastic revenues respond to changes in the economic base and inflation. As economic bases and inflation go up or down, elastic revenues would increase or decrease roughly the same proportion and vice versa. A good example is the sales tax which would ideally increase proportionately to any increases in its base as well as the rate of inflation.

Inelastic revenues such as fixed license fees, parks and recreation fees, or user fees, are relatively unresponsive to changes in economic conditions. Yields from these revenues usually lag behind economic growth and inflation because local legislatures are often reluctant or not able to adjust them each year. This is particularly true since the passage of the Hancock Amendment to the Missouri Constitution and its implications for limiting increases in such revenues prior to late 1991. In a decision handed down on December 17, 1991, the Supreme Court of Missouri held that increases in user fees or fees for services are not subject to the Hancock Amendment. This case makes a distinction between fees for service and fees that are used to raise general revenue. The Court interpreted the Hancock Amendment as not requiring a vote on fee increases which are "special revenues" and not a "tax" but requiring a vote for fee increases that are taxes in everything but name.

It is often to a city's advantage to have a balance between elastic and inelastic revenues. This enables cities to contend with recessionary periods, inflationary periods, or periods of stagnation. As the percentage of elastic revenues declines, the City becomes more vulnerable to inflation because expenditures are being forced upward while revenues stagnate. The reverse could also be true, but significant deflation has seldom occurred in recent years.

## Analysis:

In order to objectively determine if a revenue is elastic or not, all city revenues occurring in the past ten consecutive years were subject to the following test:

$$\text{Elasticity Coefficient} = \frac{\text{Change in Revenue Amount}}{\text{Previous Year Revenue Amount}} / \frac{\text{Change in CPI Level}}{\text{Previous Year CPI Level}}$$

**If a revenue over a ten-year period had an elasticity coefficient greater than one, the revenue was to be elastic.**

Columbia has a blend between elastic and inelastic revenues which could be expected to cushion against recession or to respond to inflationary pressures.

For the period examined, there has been an overall increase in elastic revenues as a percentage of operating revenues and transfers and the elasticity coefficient has been greater than one for all years.

## Sources:

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3

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## Notes:

FY 2008 increase in the coefficient is significantly impacted by slight growth rate in the consumer price index and the large increase in revenues received from cellular providers for gross receipt tax that had not been collected in prior years. Although positive, the impact is a result of a downturn in the overall economic conditions. In FY 2009 the elastic coefficient is expected to return to the range of 1-3% as seen in the prior 10 year span.

## Indicator 5

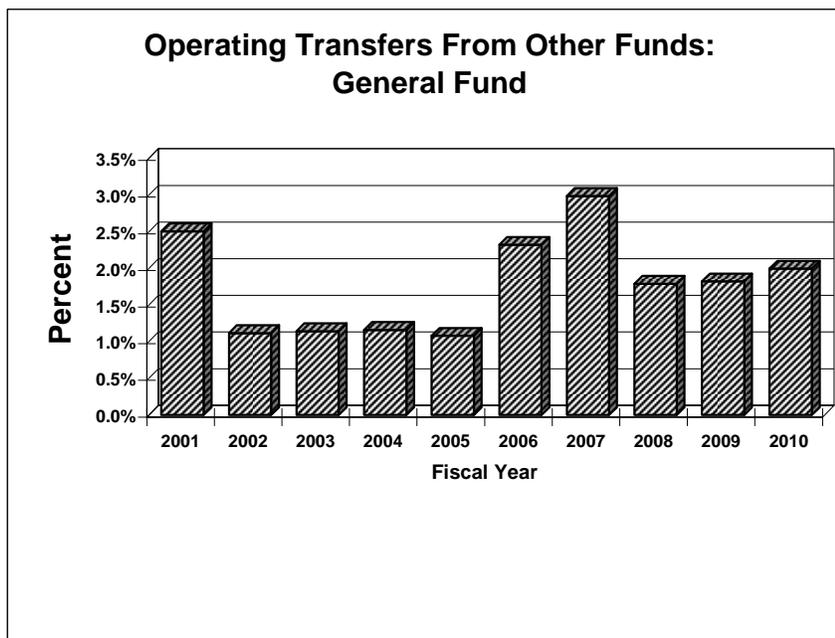
### OPERATING TRANSFERS FROM OTHER FUNDS: General Fund

Warning Trend:

Increasing Use of Operating Transfers From Other Funds as a Percentage of Operating Revenues and Transfers

### Formulation:

Operating Transfers From Other Funds  
Operating Revenues & Transfers



Fiscal Year	Operating Transfers From Other Funds *	Operating Revenues and Applicable Operating Transfers **	Operating Transfers As a Percentage Of Operating Rev. & Transfers
2001	\$1,083,717	\$43,201,890	2.51%
2002	\$502,083	\$44,895,100	1.12%
2003	\$536,870	\$46,954,273	1.14%
2004	\$580,039	\$49,872,941	1.16%
2005	\$560,786	\$51,867,312	1.08%
2006	\$1,331,168	\$57,306,295	2.32%
2007	\$1,825,625	\$61,067,370	2.99%
2008	\$1,241,767	\$69,349,238	1.79%
2009	\$1,204,573	\$66,050,871	1.82%
<b>2010</b>	<b>\$1,381,320</b>	<b>\$69,139,493</b>	<b>2.00%</b>

\* Operating Transfers do not include the Transportation Sales Tax Transfer or the Special Road District Transfer.

\*\* Operating Revenues and Transfers: Total General Fund Revenues plus Transfers from Other Funds and Obligations under Capital Leases less the Transportation Sales Tax Transfer and the Special Road District Transfer. Appropriated Fund Balance is not included.

### Description:

Operating Transfers are received from other departments to partially offset expenditures in the General Fund. A distinction can be made between cities which use operating transfers into the General Fund and those which do not follow this practice. While there is some concern about too heavy of a reliance on operating transfers as a revenue source, it can be argued that the sources and basis of operating transfers for various cities is more relevant than the amounts. Most of the City's transfers represent a reimbursement for services such as the REDI Transfer (for services provided by Economic Development), Public Improvement Fund Transfers (for engineering services on capital projects provided by the General Fund portion of Public Works), Employee Benefit Fund (for Employee Health Wellness services provided by the Human Resources Dept.), CDBG Fund Transfers (for services provided by the Planning Department), and Self Insurance Fund (for services provided by the Finance Department).

**Analysis:**

Operating Transfers as a percent of Operating Revenues and Transfers have ranged from a low of 1.08% to a high of 2.99% during the period listed.

A warning trend would occur when operating transfers as a percent of operating revenues and transfers are increasing over several years. This would indicate the City is putting more reliance on operating transfers as a revenue source.

The years listed indicate a relatively stable percentage. However as increases in our major revenue sources become smaller, the City will need to closely monitor increases in operating transfers.

In FY 2001 the large increase in transfers from other funds was due to the new Parks Sales Tax and the increase in the transfer from Capital Projects Fund.

In FY 2002 classification for the REDI transfer changed from an operating transfer to a miscellaneous revenue. For all other years, the operating transfer as a percentage of operating revenues and transfers has remained fairly constant.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3

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**Notes:**

## Indicator 6

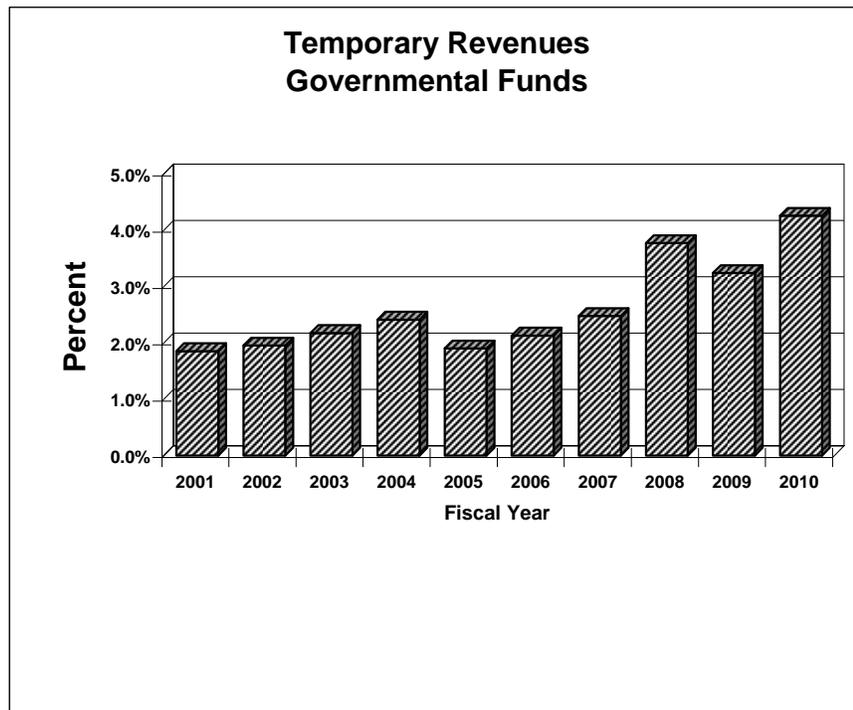
### TEMPORARY REVENUES: Governmental Funds

#### Warning Trend:

Increasing use of Temporary Revenues as a Percentage of Operating Revenues

#### Formulation:

$$\frac{\text{Temporary Revenues}}{\text{Operating Revenues}}$$



Fiscal Year	Temporary Revenues**	Operating Revenues*	Temporary Revenues As a Percent Of Operating Revenues
2001	\$1,318,804	\$71,178,120	1.85%
2002	\$1,414,791	\$72,502,454	1.95%
2003	\$1,615,855	\$74,269,175	2.18%
2004	\$1,984,748	\$82,290,850	2.41%
2005	\$1,570,008	\$82,654,278	1.90%
2006	\$1,927,292	\$90,445,850	2.13%
2007	\$2,393,224	\$96,552,609	2.48%
2008	\$4,093,977	\$108,509,379	3.77%
2009	\$3,469,203	\$107,014,793	3.24%
<b>2010</b>	<b>\$4,659,208</b>	<b>\$109,391,072</b>	<b>4.26%</b>

\* Operating Revenues: Governmental Fund Types and Fiduciary Fund Type (Expendable Trust Funds).

\*\* Temporary Revenues: General Fund - Federal and State Grants.

#### Description:

A temporary revenue is one that may not continue in the same manner over time, such as an unrestricted federal grant or a loan from an external source. A continued substantial increase in dependence on such revenues may indicate the City's revenue base is becoming vulnerable.

**Analysis:**

A warning trend would occur when temporary revenues as a percent of operating revenues were increasing over time. This ten year period shows the use of temporary revenues has ranged from a low of 1.85% to a high of 4.26% with an average of 2.73%. There is no significant increasing trend for this indicator.

The years listed show slight increases or decreases primarily due to changes in grants received for the Health Department and Police Department.

Much of the temporary revenue in the Health department has been for specific activities that can be discontinued when the revenue source ends. The city makes every effort to identify those programs when grants are received.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit A-2 & B-3

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit A-2 & B-3

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**Notes:**

## Indicator 7

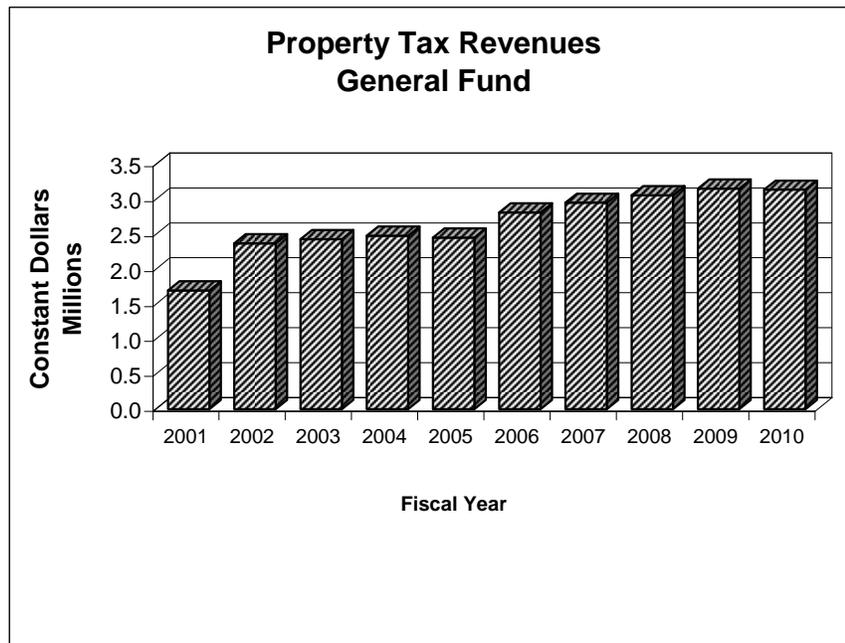
### PROPERTY TAX REVENUES: General Fund

#### Warning Trend:

Declining or Negative Growth in Property Tax Revenue (constant dollars)

#### Formulation:

Property Tax Revenues (constant dollars)



Fiscal Year	Property Tax Revenues	Consumer Price Index	Property Tax Revenues In Constant Dollars
2001	\$3,007,517	177.1	\$1,698,203
2002	\$4,263,326	179.9	\$2,369,831
2003	\$4,473,073	184.0	\$2,431,018
2004	\$4,683,536	188.9	\$2,479,373
2005	\$4,790,935	195.3	\$2,453,116
2006	\$5,666,327	201.6	\$2,810,678
2007	\$6,118,117	207.3	\$2,951,335
2008	\$6,580,070	215.3	\$3,056,191
2009	\$6,766,838	214.5	\$3,154,159
<b>2010</b>	<b>\$6,842,339</b>	<b>218.1</b>	<b>\$3,137,882</b>

#### Description:

The property tax has historically been an important source of revenue to most cities, particularly smaller cities, due to the limited range of their revenues. A decrease in constant dollar property tax revenues may indicate one of the following:

1. Decline in City's property value from age or neglect, decline in City's economic well being, or decreasing population.
2. Inability of taxpayers to pay taxes or inefficient collection procedures.
3. Conscious effort to reduce reliance on such a revenue source in light of adverse reactions by the public to the tax in recent years.
4. Appraisal practices which do not reassess property on a frequent enough basis to keep pace with the rate of inflation.

**Analysis:**

During the late 1970's the City made a conscious policy to decrease the City's reliance on the property tax. This reduced reliance on property tax as a prime revenue source has been a positive factor in helping the City achieve flexibility by reducing its reliance on inelastic revenues and putting more importance on elastic revenues such as sales tax. For the period shown, the constant dollar property tax revenues ranged from a low of \$1,698,203 to a high of \$3,154,159 while elastic revenues as a percent of total revenues ranged from a low of 48.64% to a high of 52.27%. For the period shown, there has been a steady increase in property tax revenues in constant dollars. Therefore, there is no cause for concern with this revenue indicator. The City of Columbia is currently below the authorized rate of \$0.45. Because the City had GO Debt that was paid off early, a shift was made from Debt to Operations.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3
  - <http://www.stats.bls.gov>
  - Consumer Price Index are annual archived numbers from the Bureau of Labor.
  - Consumer Price Index for current year as of December.
  - [www.stats.bls.gov/news.release](http://www.stats.bls.gov/news.release) for the month of September.
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**Notes:**

## Indicator 8

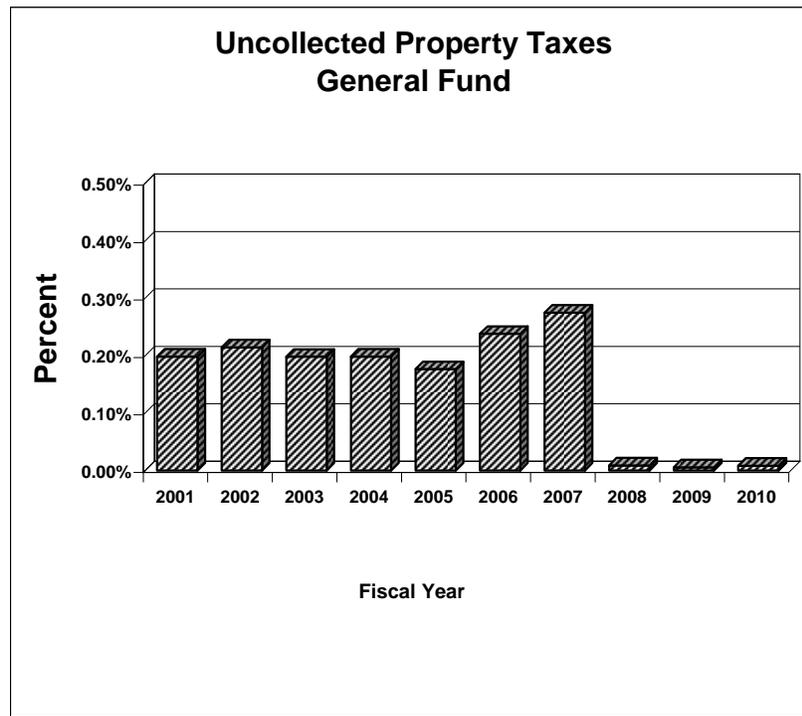
### UNCOLLECTED PROPERTY TAXES: General Fund

#### Warning Trend:

Increasing Amount of Uncollected Property Taxes from Current Levy as a Percentage of Net Current Property Tax Levy

#### Formulation:

$$\frac{\text{Allowance for Uncollected Property Taxes (Current Levy)}}{\text{Net Property Tax Levy (Current Levy)}}$$



Fiscal Year	Net Current Property Tax Levy	Allowance for Uncollected Property Taxes	Uncollected Property Taxes As A Percent Of Levy
2001	\$2,905,504	\$5,764	0.20%
2002	\$4,127,151	\$8,856	0.21%
2003	\$4,331,540	\$8,584	0.20%
2004	\$4,528,933	\$8,988	0.20%
2005	\$4,631,548	\$8,181	0.18%
2006	\$5,522,905	\$13,146	0.24%
2007	\$5,967,623	\$16,400	0.27%
2008	\$6,443,422	\$574	0.01%
2009	\$6,623,448	\$370	0.01%
<b>2010</b>	<b>\$6,695,352</b>	<b>\$565</b>	<b>0.01%</b>

#### Description:

Each year a certain percentage of the net current tax levy goes uncollected either because property owners are unable to pay or collection procedures are not as effective as they might be. If the percentage grows over time, it could be an indication of overall decline in economic health (local, regional or national). Such a trend is particularly troublesome to communities where property tax revenues make up large percentages of total revenues.

#### Credit Industry Benchmarks:

Credit rating firms consider that a city will normally be unable to collect 2 to 3 percent of its property taxes each year. If uncollected property taxes as a percent of levy fall within a 5 to 8 percent range, credit rating firms consider this a negative factor.

**Analysis:**

The overall trend displays varying percentages of uncollected property taxes as a percent of levy, however, all of the percentages have remained within credit rating firms' acceptable percentage ranges varying from a low of 0.01% to a high of 0.27%.

1. No heavy reliance on property tax revenues exists. In FY 2010, the allowance for uncollected amount of General Fund property taxes (\$565) was only 0.00% of total revenues (\$79,023,392).
2. Uncollected taxes have not reached levels which the credit industry would view as negative.

Although the future trend of uncollected property taxes should be monitored closely, a factor which might lessen the trend somewhat is the fact that the total tax collections (current and past due) exceeded the net current tax levy for the past ten years.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-1 and Table 4
  - FY 2002 to FY 2005 City of Columbia Financial Management Information Supplement, Exhibit B-1 and Table 4
  - FY 2006 to present - City of Columbia Financial Management Information Supplement, Exhibit B-1 and Table 8
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**Notes:**

## Indicator 9

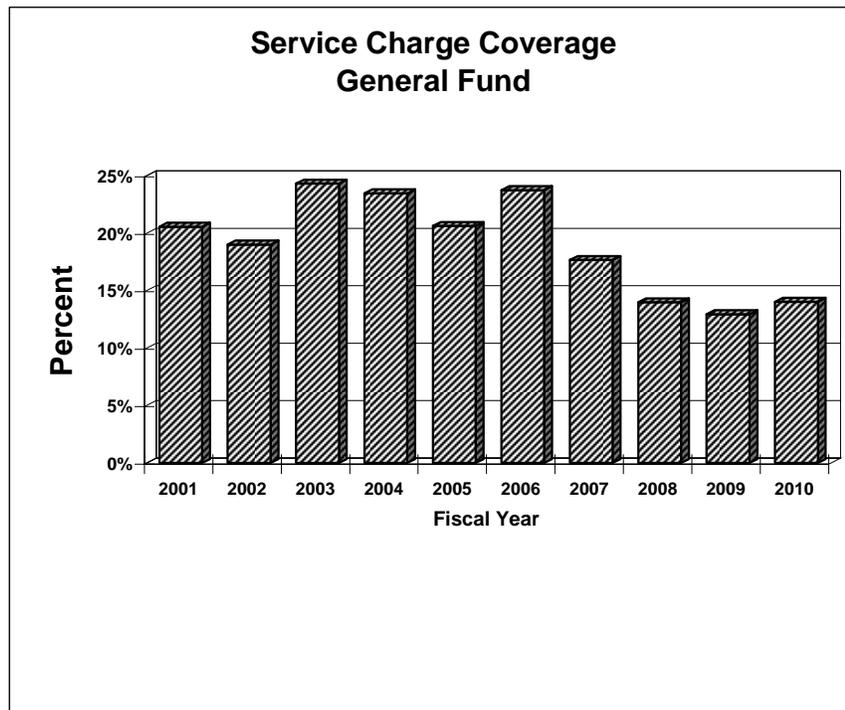
### SERVICE CHARGE COVERAGE: General Fund

#### Warning Trend:

Decreasing Revenues from Service Charges as a Percent of Total Expenditures for Providing Related Services

#### Formulation:

$$\frac{\text{Rev. from Fees \& Service Charges}}{\text{Expenditures for Related Services}}$$



Fiscal Year	Revenues From Fees and Service Charges*	Expenditures For Related Services**	Service Charge Coverage
2001	\$1,499,947	\$7,291,091	20.57%
2002	\$1,530,462	\$8,046,478	19.02%
2003	\$1,861,424	\$7,649,826	24.33%
2004	\$1,960,986	\$8,349,689	23.49%
2005	\$2,002,574	\$9,699,552	20.65%
2006	\$2,256,901	\$9,498,018	23.76%
2007	\$1,894,103	\$10,710,078	17.69%
2008	\$1,596,025	\$11,398,959	14.00%
2009	\$1,532,301	\$11,822,199	12.96%
<b>2010</b>	<b>\$1,648,734</b>	<b>\$11,743,794</b>	<b>14.04%</b>

\* Fees and Service Charges: Street Maintenance, Construction Inspection, Animal Control Fees, Health Fees and Miscellaneous Fees. They do not include coverage for "enterprise" activities.

\*\* Expenditures for Related Services: Streets & Sidewalks, Parks and Recreation, Protective Inspection and Animal Control.

#### Description:

Service charge coverage refers to the extent which fees and charges cover costs of providing a service. As coverage declines, the burden on other revenues to support the services increases.

## **Analysis:**

Although service charges do not cover the complete costs of providing related services within the General Fund, such a practice may be impractical when considering the following:

1. Revenues from fees and service charges constitute inelastic General Fund revenues. Excessive use of such revenues could restrict desired expansion of revenues in relation to inflation.
2. The General Fund services which have fees or service charges provide broad benefits, thereby justifying partial funding from generally collected revenues.

The overall service charge coverage has increased for the period shown. There were slight decreases in fiscal years 2001-2002, and 2004-2005 but these decreases were not significant enough to indicate a warning trend.

In FY 2007-FY 2009 , the decrease in fees and service charge coverage rates is due primarily to the decrease in construction permits revenue. Staff will be closely monitoring this trend.

## **Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3 & B-4
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3 & B-4
- 

## **Notes:**

## Indicator 10

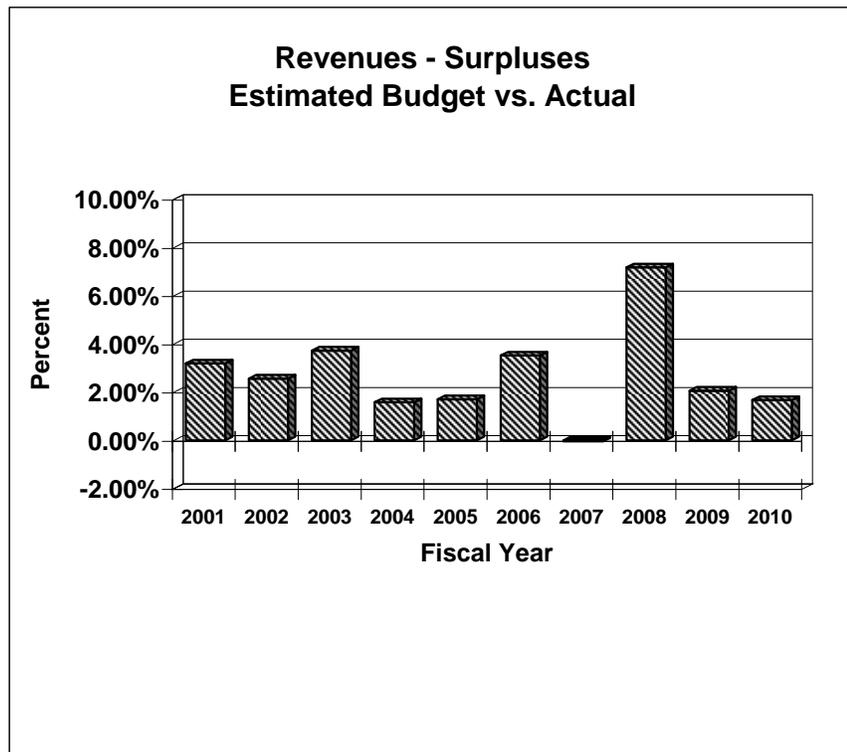
### REVENUES - Surpluses/ Revised Budgeted vs. Actual: General Fund

#### Warning Trend:

Increase in Revenue Deficiencies  
as a Percent of Operating Revenues

#### Formulation:

$$\frac{\text{Revenue Surpluses}}{\text{Estimated Budgeted Revenues and Transfers}}$$



Fiscal Year	Operating Revenues and Transfers *	Budgeted Revenues**	Revenue Surplus Or (Deficit)	Surpluses (Deficits) As a Percent Of Estimated Budget Revenues
2001	\$48,665,665	\$47,163,004	\$1,502,661	3.19%
2002	\$51,593,618	\$50,305,897	\$1,287,721	2.56%
2003	\$54,210,002	\$52,263,300	\$1,946,702	3.72%
2004	\$58,238,591	\$57,334,867	\$903,724	1.58%
2005	\$60,917,104	\$59,897,746	\$1,019,358	1.70%
2006	\$66,716,295	\$64,450,816	\$2,265,479	3.52%
2007	\$70,693,991	\$70,726,252	(\$32,261)	-0.05%
2008	\$78,898,068	\$73,616,011	\$5,282,057	7.18%
2009	\$77,275,976	\$75,715,577	\$1,560,399	2.06%
<b>2010</b>	<b>\$79,023,392</b>	<b>\$77,726,234</b>	<b>\$1,297,158</b>	<b>1.67%</b>

\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and Increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

\*\* Budgeted Revenue numbers comes from the Financial Management Information Supplement Exhibit B-3 (2005 and 2006)

#### Description:

This indicator examines the difference between revenue estimates and revenues actually received during the fiscal year. Major discrepancies that continue year after year can be an indication of an erratic economy, inefficient collection procedures, or inaccurate estimating techniques. It can also be an indication that revenue estimates are being made optimistically high or conservatively low.

**Analysis:**

For the period shown, revenue estimates have been well within a 6% tolerance range of actual revenues for the General Fund. This illustrates that the current forecasting techniques are producing revenue projections that are substantially better than 94% of actual revenues. The FY 2010 amount as a percent of Estimated Budgeted Revenues is at a 1.67% increase which is due primarily to the receipt of a Federal Grant for non-motorized transportation. Sales tax came in over an extremely conservative budget amount by 2.8%, however, management continues to monitor sales tax on a monthly basis.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3

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**Notes:**

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# The Expenditure Indicators

## Numbers 11 - 15

### FY 2001 - FY 2010

***Changes in the expenditure patterns can be monitored by the use of the following indicators:***

- ▶ Expenditures Per Capita
- ▶ Employees Per Capita
- ▶ Fixed Costs
- ▶ Fringe Benefits
- ▶ Budgeted Expenditures



*City of Columbia*  
*Columbia, Missouri*

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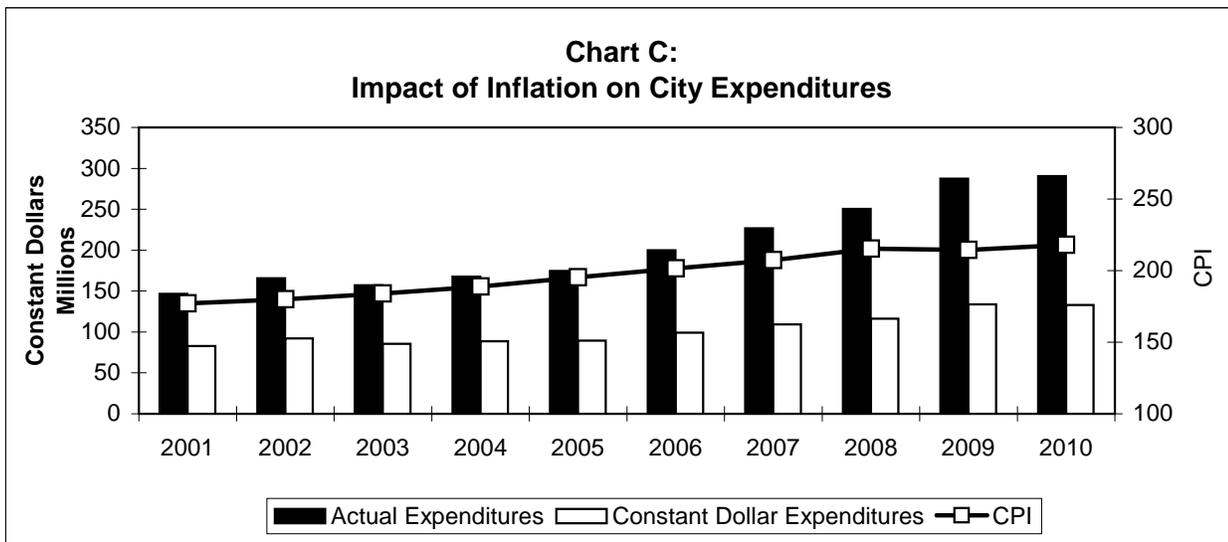
## THE EXPENDITURE INDICATORS: NUMBERS 11 - 15

Expenditures are a rough measure of a city's output effort. Generally, when a city spends more in constant dollars it is either providing more services or it is providing higher quality services.

Most cities are required to have balanced budgets; however, there are a number of subtle ways to balance an annual budget yet create possible long-run imbalances. Some of the more common ways are to use bond proceeds for operations, defer maintenance, or defer pension funding. In each case, the budget remains balanced, but long-run budgets could be developing deficits.

Expenditures represent a level of "fixed costs", or expenditure flexibility, as well a measure of the City's ability to adjust service levels in relation to changing economies, political, and social conditions. The higher the fixed costs, the smaller the city's ability to make appropriate adjustments. As the percentage of fixed costs increases, the flexibility of spending decreases.

Ideally, a city will have an expenditure growth rate that does not exceed its revenue growth rate and will have maximum spending flexibility to adjust to changing factors. Review of city expenditures can identify certain of the following should they exist: undesired growth in fixed costs, ineffective budgetary controls and decline in personnel productivity.



### Revenue Data:

Fiscal Year	Actual Expenditures*	Consumer Price Index	Constant Dollar Expenditures
2001	\$146,496,203	177.10	\$82,719,482
2002	\$165,682,699	179.90	\$92,097,109
2003	\$157,112,286	184.00	\$85,387,112
2004	\$167,614,560	188.90	\$88,731,900
2005	\$174,487,034	195.30	\$89,343,079
2006	\$199,791,137	201.60	\$99,102,747
2007	\$226,882,460	207.30	\$109,446,435
2008	\$250,410,646	215.30	\$116,306,157
2009	\$287,272,955	214.54	\$133,903,688
<b>2010</b>	<b>\$290,363,104</b>	<b>218.06</b>	<b>\$133,159,878</b>

\* Total Expenditures of all Governmental Fund Types and Expendable Trust Fund Types; and Total Operating Expenses of Proprietary and Fiduciary Fund Types.

Consumer Price Index numbers were revised to reflect the annual average for each year starting in 1999.

Source: Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit A-2 and A-4

Source: FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit A-2 and A-4

## Indicator 11-A

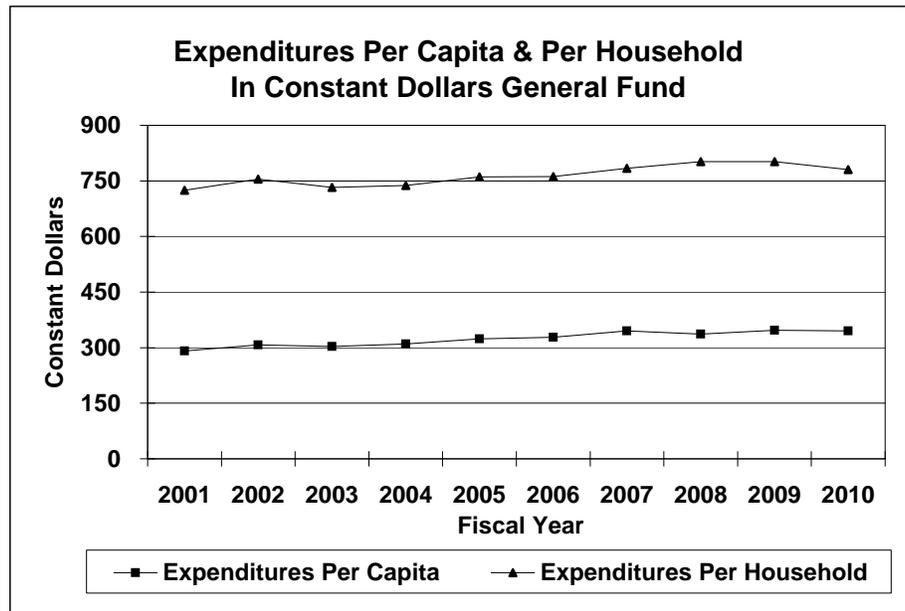
### EXPENDITURES PER CAPITA: General Fund

#### Warning Trend:

Increasing Operating Expenditures  
(constant dollars) per Capita

#### Formulation:

$$\frac{\text{Operating Expenditures and Transfers (Constant Dollars)}}{\text{Population}}$$



Fiscal Year	Operating Expenditures and Transfers *	Consumer Price Index	Constant Dollar Expenditures	Estimated Population	Estimated Households	Per Capita	Per Household
						Expenditures In Constant Dollars	Expenditures In Constant Dollars
2001	\$44,601,765	177.1	\$25,184,509	86,391	34,753	\$291.52	\$724.67
2002	\$48,626,769	179.9	\$27,029,888	87,838	35,817	\$307.72	\$754.67
2003	\$49,723,710	184.0	\$27,023,755	89,111	36,881	\$303.26	\$732.73
2004	\$52,905,356	188.9	\$28,007,070	90,384	37,945	\$309.87	\$738.10
2005	\$57,935,849	195.3	\$29,665,053	91,657	39,009	\$323.65	\$760.47
2006	\$61,530,716	201.6	\$30,521,188	92,935	40,077	\$328.41	\$761.56
2007	\$66,433,679	207.3	\$32,047,120	92,937	40,856	\$344.83	\$784.39
2008	\$69,468,759	215.3	\$32,265,579	95,782	40,233	\$336.86	\$801.97
2009	\$72,554,174	214.5	\$33,818,956	97,403	42,143	\$347.21	\$802.48
2010	\$74,450,327	218.1	\$34,142,756	98,893	43,722	\$345.25	\$780.91

\* Includes Lease Expenses.

#### Notes:

Estimated Households-1997 - 1999 figures came from "Sales and Marketing Management Survey". 2000-2004 (2000 census) and 2005-2006 (2005 census estimate). Estimated Population-Census numbers were used for 2000. The remaining year estimates came from the Missouri Census Data Center.

#### Description:

Expenditures per capita reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity--spending more to deliver the same level of services.

**Analysis:**

For the period shown, operating expenditures in actual dollars have increased 66.92% and operating expenditures in constant dollars have increased 35.57%, while per capita expenditures in constant dollars have increased 18.43% and per household expenditures in constant dollars have decreased 0.0775994596261756. The population and number of households continue to increase; services continue to grow; however not at a pace beyond the community's ability to pay. Since the overall trend shows a slight increase in per capita and per household expenditures for the period shown, there is no immediate cause for concern with this indicator since we are only able to update household numbers every 5 years. The City regularly monitors revenues and expenditures to prevent problems in the future.

**Sources:**

- Population has been revised to reflect the numbers reported by the Missouri Census Data Center
  - Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-4
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-4
  - <http://www.stats.bls.gov>
  - Consumer Price Index are annual archived numbers from the Bureau of Labor.
  - <http://factfinder.census.gov>
  - Internal City Manager' Office - (using straight line projections with American Community Survey data)
- 

**Notes:**

## Indicator 11-B

### EXPENSES PER CAPITA: Enterprise Funds

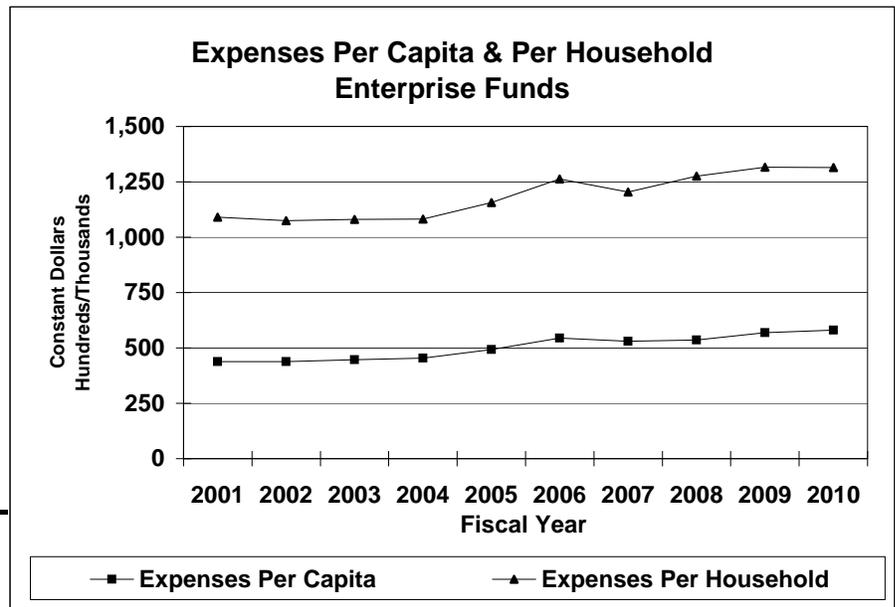
#### Warning Trend:

Increasing Operating Expenses  
(constant dollars) per capita

#### Formulation:

Total Operating Expenses  
(Constant Dollars)

Population



Fiscal Year	Total Operating Expenses *	Consumer Price Index	Constant Operating Expenses In Constant Dollars	Estimated Population	Estimated Households	Per Capita Expenses In Constant Dollars	Per Household Expenses In Constant Dollars
2001	\$67,101,253	177.1	\$37,888,906	86,391	34,753	\$438.57	\$1,090.23
2002	\$69,251,353	179.9	\$38,494,360	87,838	35,817	\$438.24	\$1,074.75
2003	\$73,285,686	184.0	\$39,829,177	89,111	36,881	\$446.96	\$1,079.94
2004	\$77,516,700	188.9	\$41,035,839	90,384	37,945	\$454.02	\$1,081.46
2005	\$88,164,924	195.3	\$45,143,330	91,657	39,009	\$492.52	\$1,157.25
2006	\$102,076,372	201.6	\$50,633,121	92,935	40,077	\$544.82	\$1,263.40
2007	\$102,023,157	207.3	\$49,215,223	92,937	40,856	\$529.55	\$1,204.60
2008	\$110,463,477	215.3	\$51,306,056	95,782	40,233	\$535.65	\$1,275.22
2009	\$119,021,707	214.5	\$55,478,406	97,403	42,143	\$569.58	\$1,316.43
<b>2010</b>	<b>\$125,294,205</b>	<b>218.1</b>	<b>\$57,459,646</b>	<b>98,893</b>	<b>43,722</b>	<b>\$581.03</b>	<b>\$1,314.20</b>

\* Operating Expenses: Water, Electric and Sewer Utilities, Solid Waste and Parking Utility.

#### Notes:

Estimated Households-1997 - 1999 figures came from "Sales and Marketing Management Survey". 2000-2004 (2000 census) and 2005-2006 (2005 census estimate). Estimated Population-Census numbers were used for 2000. The remaining year estimates came from the Missouri Census Data Center.

#### Description:

Enterprise Fund expenses per capita reflect changes relative to changes in varying service demands which would be expected to coincide with population changes. Increasing per capita expenses (in constant dollars) may indicate that the cost of services is outpacing the consumer's ability to pay. It may also be an indication of decreasing productivity, provided that the same levels of services are being delivered.

**Analysis:**

For the period shown, operating expenses in actual dollars have increased 86.72% and operating expenses in constant dollars have increased 51.65%, along with an increase in per capita expenses in constant dollars of 32.48%. Household expenses in constant dollars have increased 20.54%. The most accurate analysis of expense requirements might be made on a per household basis rather than per capita basis, as most service expenses are associated with households rather than individuals. Since the amount spent per household has shown no major increase for the period shown, there is no warning trend for this indicator since we are only able to update household numbers every 5 years..

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit F-2
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit F-2
  - U.S. Census Bureau - 2000 Census and Missouri Census Data Center
  - <http://www.stats.bls.gov>
  - Consumer Price Index are annual archived numbers from the Bureau of Labor.
  - <http://factfinder.census.gov>
  - Internal City Manager' Office - (using straight line projections with American Community Survey data)
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**Notes:**

## Indicator 12-A

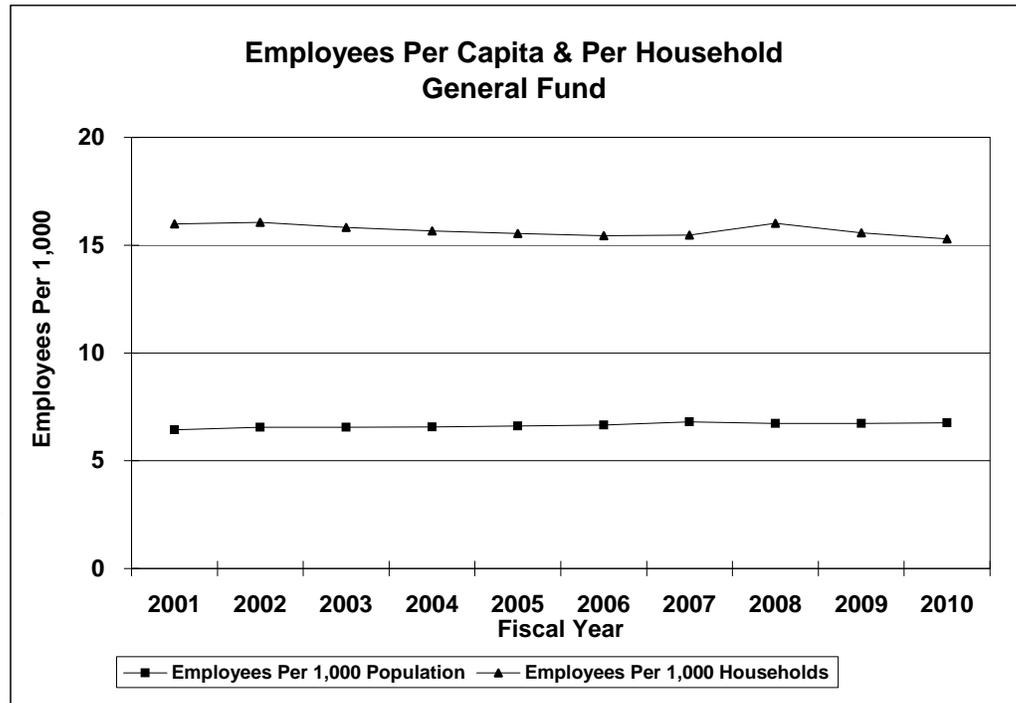
### EMPLOYEES PER CAPITA: General Fund

#### Warning Trend:

Increasing Number of Municipal Employees per Capita

#### Formulation:

$$\frac{\text{Number of General Fund Employees}}{\text{Per Thousand Population}}$$



Fiscal Year	General Fund Employees	Estimated Population	Estimated Households	Employees Per Thousand Population	Employees Per Thousand Households
2001	555.33	86,391	34,753	6.43	15.98
2002	575.01	87,838	35,817	6.55	16.05
2003	583.48	89,111	36,881	6.55	15.82
2004	594.18	90,384	37,945	6.57	15.66
2005	606.03	91,657	39,009	6.61	15.54
2006	618.58	92,935	40,077	6.66	15.43
2007	632.04	92,937	40,856	6.80	15.47
2008	644.49	95,782	40,233	6.73	16.02
2009	656.10	97,403	42,143	6.74	15.57
<b>2010</b>	<b>668.55</b>	<b>98,893</b>	<b>43,722</b>	<b>6.76</b>	<b>15.29</b>

#### Notes:

Estimated Households-1997 - 1999 figures came from "Sales and Marketing Management Survey". 2000-2004 (2000 census) and 2005-2006 (2005 census estimate). Estimated Population-Census numbers were used for 2000. The remaining year estimates came from the Missouri Census Data Center.

#### Description:

Because personnel costs are a major portion of General Fund operating expenditures, plotting changes in the number of employees per capita is another way to measure changes in expenditures. A substantial increase in employees per capita might indicate that expenditures are rising faster than revenues, that the City is becoming more labor intensive, services are expanding, or personnel productivity is declining.

**Analysis:**

The number of municipal employees per capita has increased 5.17% during the period shown. Assuming that employees per thousand households is the more accurate indicator of service demand, the city has not experienced any substantial increase in employees per thousand households for the period shown. The yearly increases in General Fund employees have been mainly due to new city programs and population growth. This trend warrants close attention to ensure that it does not become a negative factor in future years. It is believed that the number of households are increasing due to more single households being set up, divorce rate increasing, and the elderly living longer.

**Sources:**

- City of Columbia Annual Budget
  - U.S. Census Bureau - 2000 Census and Missouri Census Data Center
  - <http://factfinder.census.gov>
  - Internal City Manager' Office - (using straight line projections with American Community Survey data)
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**Notes:**

## Indicator 12-B

### EMPLOYEES PER CAPITA: Enterprise Funds and Internal Service Funds

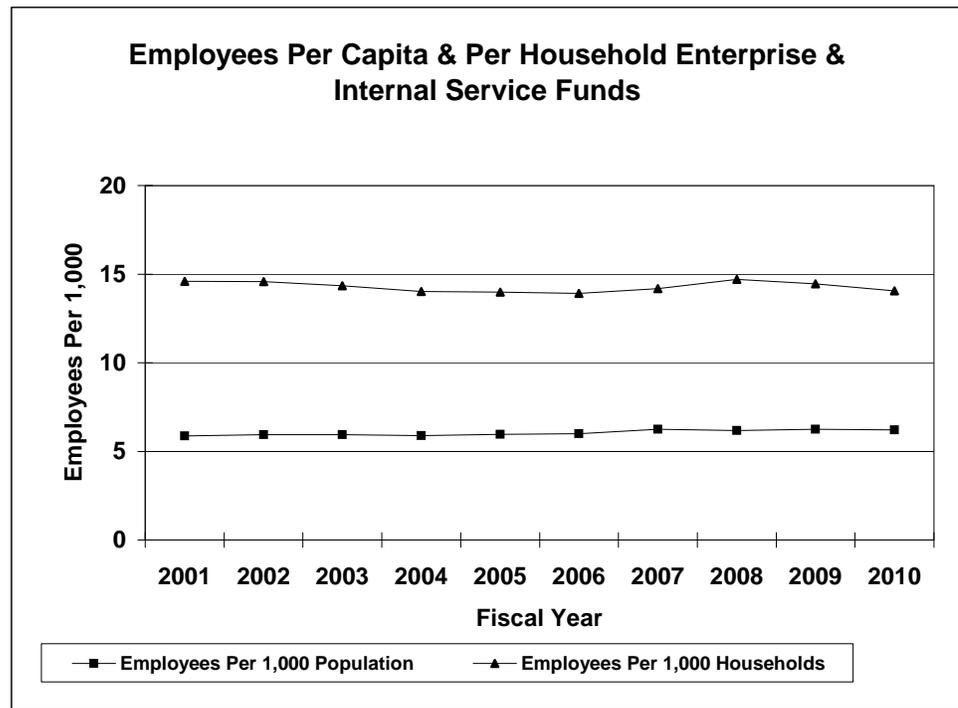
#### Warning Trend:

Increasing Number of Municipal  
Employees per Capita

#### Formulation:

Number of Enterprise Fund, Internal  
Service, and Other Fund Employees

Per Thousand Population



Fiscal Year	Number Of Enterprise & Internal Service Fund Employees *	Estimated Population	Estimated Households	Employees Per Thousand Population	Employees Per Thousand Households
2001	507.07	86,391	34,753	5.87	14.59
2002	522.32	87,838	35,817	5.95	14.58
2003	529.32	89,111	36,881	5.94	14.35
2004	532.32	90,384	37,945	5.89	14.03
2005	545.82	91,657	39,009	5.96	13.99
2006	557.57	92,935	40,077	6.00	13.91
2007	579.74	92,937	40,856	6.24	14.19
2008	591.36	95,782	40,233	6.17	14.70
2009	608.75	97,403	42,143	6.25	14.44
<b>2010</b>	<b>614.40</b>	<b>98,893</b>	<b>43,722</b>	<b>6.21</b>	<b>14.05</b>

\* These include employees in the Enterprise and Internal Service Funds as well as other budgeted employees in Special Revenue Funds, Expendable Trust Funds and Non-Expendable Trust Funds.

#### Notes:

Estimated Households-1997 - 1999 figures came from "Sales and Marketing Management Survey". 2000-2004 (2000 census) and 2005-2006 (2005 census estimate). Estimated Population-Census numbers were used for 2000. The remaining year estimates came from the Missouri Census Data Center.

#### Description:

Due to the capital intensive nature of the enterprise and internal service funds, personnel costs are not as major a component as they are to the General Fund. They do warrant close monitoring however, because of the implications attached to increases in personnel. Increases in the number of employees per capita may indicate that these funds are becoming more labor intensive, that demands for services are rapidly increasing, or productivity is declining.

**Analysis:**

For the period shown, employees per thousand population have increased by 0.34 positions and employees per thousand households have decreased by 0.54 positions in the period listed. The service efforts of the City's major enterprises are closely related to services offered to households, rendering employees per thousand households as the best indicator because it ensures that employee growth is not out-stripping growth of the community. Since there has not been any substantial increase for the period listed, there is no negative trend for this indicator.

The number of Enterprise and Internal Service Fund employees have increased over the stated period, largely due to new city programs and city growth. Some of the new programs were the result of Federal mandates. Careful attention should always be given to this trend to ensure that the labor intensiveness of the City's Enterprise and Internal Service operations remain favorable.

In FY 2010 - employee counts for internal service funds and enterprise funds were restated because special revenue funds and trust fund employees had been included in the count.

**Sources:**

- City of Columbia Annual Budget
- U.S. Census Bureau - 2000 Census and Missouri Census Data Center
- <http://factfinder.census.gov>
- Internal City Manager' Office - (using straight line projections with American Community Survey data)

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**Notes:**

## Indicator 13

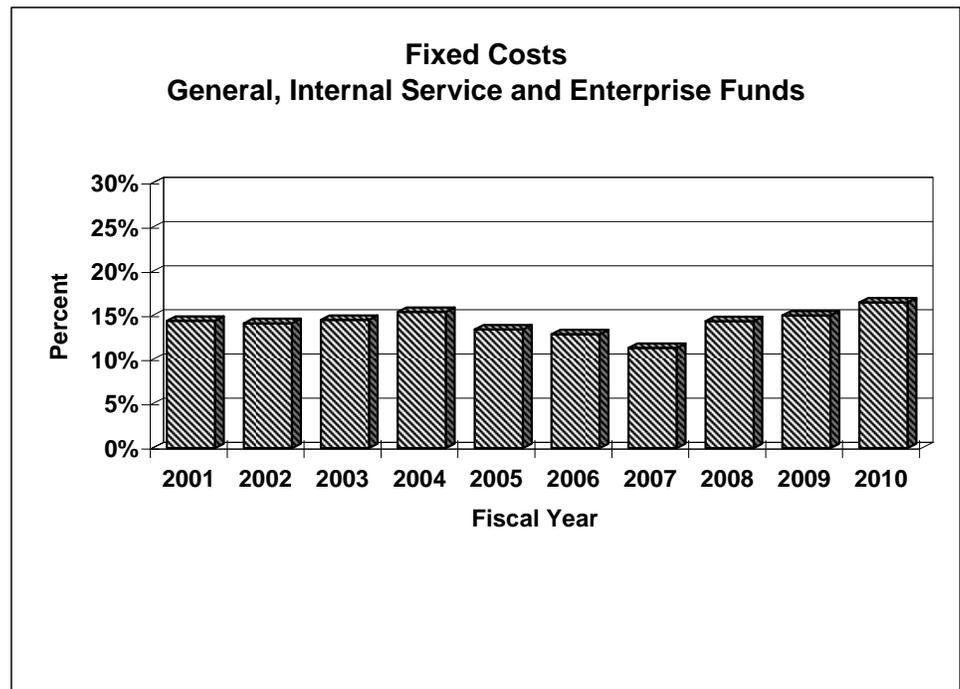
### FIXED COSTS: All Funds

#### Warning Trend:

Increasing Fixed Costs as a Percent of Operating Expenditures and Transfers

#### Formulation:

$$\frac{\text{Fixed Costs}}{\text{Operating Expenditures and Transfers}}$$



Fiscal Year	Total Fixed Costs *	Operating Expenditures & Transfers **	Fixed Costs As A Percent Of Operating Expenditures
2001	\$19,920,056	\$138,555,685	14.38%
2002	\$20,554,541	\$145,576,514	14.12%
2003	\$22,431,759	\$154,895,715	14.48%
2004	\$25,149,166	\$163,359,965	15.39%
2005	\$24,897,218	\$185,683,104	13.41%
2006	\$26,437,036	\$205,149,147	12.89%
2007	\$24,163,057	\$213,151,418	11.34%
2008	\$32,455,904	\$226,330,589	14.34%
2009	\$35,589,215	\$237,510,464	14.98%
<b>2010</b>	<b>\$40,686,957</b>	<b>\$246,924,600</b>	<b>16.48%</b>

\* Fixed Costs: City's Pension Contributions, Debt Service & Lease Costs, Salaries of Key Personnel and Insurance Costs.

\*\* General, Enterprise, and Internal Service Funds.

FY 2006 has a decrease in the total debt service requirements to maturity.

### Description:

The operating expenditures of every city are partly composed of expenditures over which the City has little short-run control. These expenditures are referred to as "mandatory," or "fixed" costs. They include expenditures to which the City has some type of legal commitment such as debt service, pension benefits, insurance, and salaries of certain key City officials.

The level of fixed costs is important because the higher the level, the less flexibility the City has to adjust its budget in response to changing economic conditions. This is especially important during periods of financial retrenchment since many of the City's expenditures cannot be reduced; therefore, levels of service may suffer.

**Analysis:**

The percent of total expenditures which is fixed has ranged from a low of 11.34% to a high of 15.39% for the period shown. The FY 2010 percent of total fixed costs is 16.48%, which is a 1.49% increase from FY 2009. This trend illustrates that:

1. The City is remaining flexible, allowing it to respond more effectively to changing economic conditions.
2. Decisions and policies are not being made that would commit large percentages of City funds to fixed or mandatory expenditures.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits A-3, F-2, and G-2
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits A-3, F-2, and G-2  
Operating Expenditures and Transfers To Other Funds  
Debt Service Footnotes in CAFR on Long-Term Debt  
(Annual Requirements to Amortize Long-Term Debt and Capital Lease Agreements)
- Finance Department Payroll Report No. X0008 A (FY 1996 - FY 1997)
- HTE Payroll Demand Reports #10 and #28 (FY 1998 - Present)

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**Notes:**

## Indicator 14

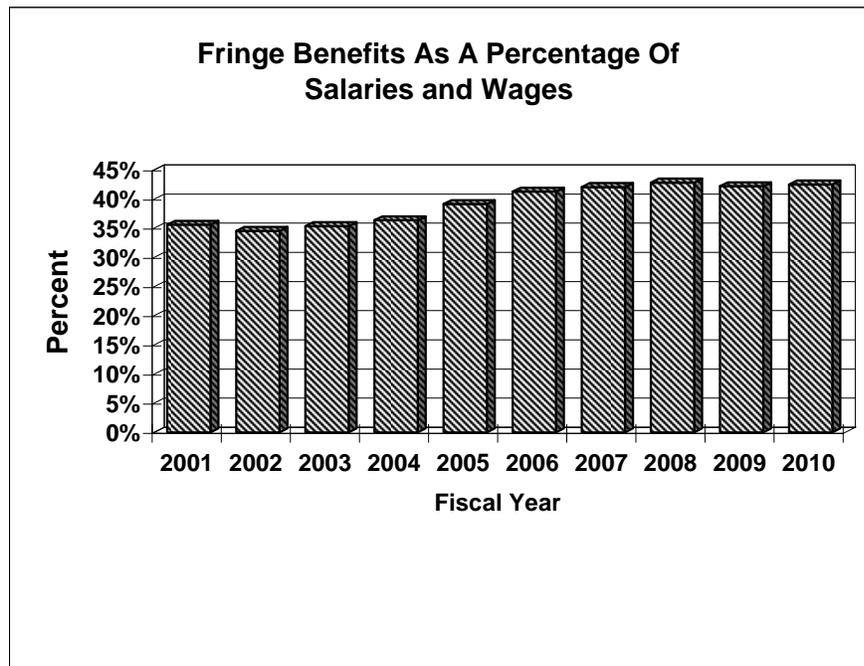
### FRINGE BENEFITS

#### Warning Trend:

Increasing Fringe Benefit Expenditures as a percent of Salaries and Wages

#### Formulation:

$$\frac{\text{Fringe Benefit Expenditures}}{\text{Salaries and Wages}}$$



Fiscal Year	Cost of Fringe Benefits *	Salaries And Wages	Benefits As a Percent Of Salaries & Wages
2001	\$15,157,466	\$42,594,457	35.59%
2002	\$15,572,478	\$45,107,449	34.52%
2003	\$16,485,446	\$46,654,199	35.34%
2004	\$17,675,708	\$48,609,192	36.36%
2005	\$20,009,259	\$51,113,698	39.15%
2006	\$21,962,844	\$53,204,293	41.28%
2007	\$24,034,807	\$57,119,371	42.08%
2008	\$25,645,716	\$59,891,585	42.82%
2009	\$26,611,019	\$63,046,777	42.21%
<b>2010</b>	<b>\$27,205,838</b>	<b>\$64,019,247</b>	<b>42.50%</b>

\* Benefits: LAGERS, Police and Firefighters Retirement Fund, Life and Health Insurance, Social Security, Disability Insurance, Sick Leave Incentive, Deferred Compensation, and Other Benefits (which include service awards, safety awards and retirement sick leave payments)

#### Description:

The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as life and health insurance, require immediate cash outlays. Some, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable.

**Analysis:**

Fringe benefits as a percent of salaries and wages have ranged from a low of 34.52% to a high of 42.82%, with FY 2010 being 42.50%. This percentage is an average for all City employees. The salaries and wages figure used in this indicator covers all salaries and wages including seasonal employees who are not eligible for most of the benefits listed in this indicator, i.e., sick leave incentive, insurance, retirement, etc. The percentage may be higher for certain employee groups who have negotiated fringe benefits in the past.

Certain factors such as increases or decreases in pension contributions; cost of social security; health insurance costs; and workers' compensation have had an impact on the City's cost of fringe benefits and caused these amounts to vary from year to year.

In FY 2003, the City changed from the LT 10 plan to the L-6 plan.  
Enhancement occurred to the Police and Fire Pension in 1996, 1997, 2000, and 2002.

FY 2005 increase is due mainly in part to the increases in health insurance and the fire and police pension. A small increase can be attributed to service awards and sick leave retirement costs that had not been previously included.

FY 2006 increase is due mainly to increases in health insurance and the fire pension.

FY 2007 and FY 2008 experienced slight increases due mainly to increases in health insurance and the fire/police pensions.

The cost of fringe benefits as a percent to salary and wages has remained constant for the past 5 years.

**Sources:**

--Finance Department HTE Budget Worksheet "Chart 14" using year-to-date figures

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**Notes:**

## Indicator 15

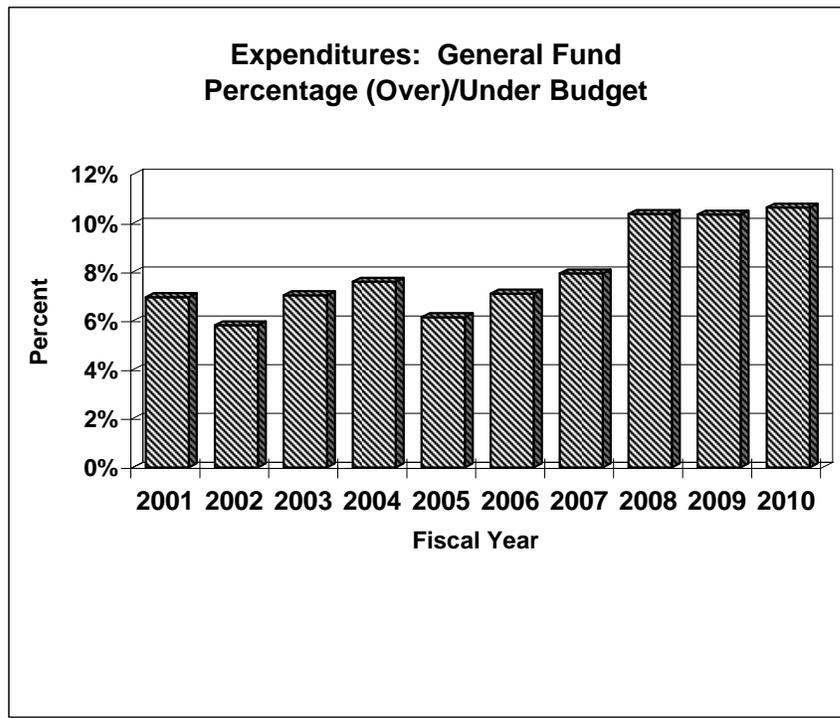
### EXPENDITURES: General Fund Over/Under Budget

#### Warning Trend:

Consecutive Years of Actual Expenditures over Budgeted Expenditures

#### Formulation:

$$\frac{\text{Amount (Over)/Under Budget}}{\text{Budgeted Expenditures}}$$



Fiscal Year	Actual General Fund Expenditures	Budgeted Expenditures	Amount (Over)/Under Budget	Percent (Over)/Under Budget
2001	\$44,601,765	\$47,943,003	\$3,341,238	6.97%
2002	\$48,626,769	\$51,629,227	\$3,002,458	5.82%
2003	\$49,723,710	\$53,496,581	\$3,772,871	7.05%
2004	\$52,905,356	\$57,260,315	\$4,354,959	7.61%
2005	\$57,935,849	\$61,730,745	\$3,794,896	6.15%
2006	\$61,530,716	\$66,243,300	\$4,712,584	7.11%
2007	\$66,433,679	\$72,166,761	\$5,733,082	7.94%
2008	\$69,468,759	\$77,514,728	\$8,045,969	10.38%
2009	\$72,554,174	\$80,932,539	\$8,378,365	10.35%
<b>2010</b>	<b>\$74,450,327</b>	<b>\$83,317,351</b>	<b>\$8,867,024</b>	<b>10.64%</b>

**Note:**

Expenditures do NOT include encumbrances.

#### Description:

This indicator examines the difference between budgeted expenditures and actual expenditures during the year. Major discrepancies that continue year after year can be an indication of an erratic economy, or inaccurate estimating techniques. It can also be an indication that expenditure estimates are being made optimistically low or conservatively high.

**Analysis:**

The City has analyzed this indicator since FY 1977 and has consistently maintained actual expenditures under budget. Actual expenditures have consistently been under budgeted expenditures for the period shown. This illustrates an on-going effort to produce a reliable and consistent forecast of expenditures. This should be monitored carefully in future years.

The City as a whole is making a strong concerted effort to consistently come in at 7-10% under budget in the general fund. Based on the information listed in the graph the city has come under budget ranging from a low of 5.82% to a high of 10.64%

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-4
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-4
- 

**Notes:**

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Operating Position:  
Numbers 16 - 20  
FY 2001 - FY 2010

***Changes in the operating position can be monitored by the use of the following indicators:***

- ▶ Excess of Revenues Over Expenditures
- ▶ Enterprise Retained Earnings/Loss
- ▶ General Fund Balance
- ▶ Liquidity
- ▶ Revenues Over Expenditures/Expenses



*City of Columbia  
Columbia, Missouri*

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## OPERATING POSITION: NUMBERS 16 - 20

Operating position refers to a city's ability to:

- (1) balance its budget on a current basis,
- (2) maintain reserves for emergencies,
- (3) maintain sufficient cash to pay bills on a timely basis (liquidity).

### **Balancing the Current Budget**

During a typical year, a city will usually generate either an operating surplus or an operating deficit. An operating surplus develops when current revenues exceed current expenditures -- a deficit develops when the reverse occurs. An operating surplus or deficit may be created intentionally as a result of a conscious policy decision, or unintentionally because of imprecise revenue and expenditure forecasts.

### **Reserves**

Reserves are built through the accumulation of operating surpluses. Such reserves are maintained to meet various unforeseen contingencies as follows:

- Loss of a revenue source,
- Economic pressures from a downturn in economy,
- Unanticipated expenditures due to losses from a natural disaster not covered by insurance or external aid.

### **Liquidity**

Liquidity refers to the flow of cash in and out of the city treasury. Cities often receive the bulk of their revenues at infrequent intervals during the year. It is to a city's advantage to have good liquidity in the event of an unexpected delay in receipt of revenues, an unexpected decline, or a loss of a revenue source.

An analysis of operating position can identify the following problems should they occur:

- Emergence of deficits,
- Decline in liquidity,
- Unintended decline in reserves.

## Indicator 16

### EXCESS OF REVENUES OVER EXPENDITURES: General Fund

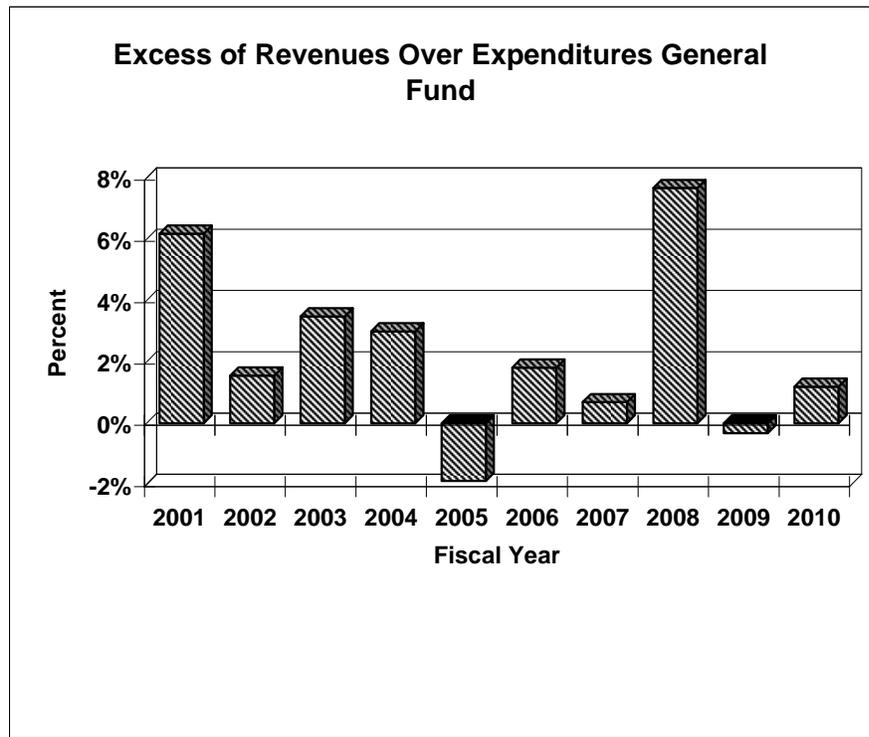
#### Warning Trend:

Increasing Amount of General Fund Operating Deficits as a Percent of Operating Revenues and Transfers

#### Formulation:

$$\frac{\text{General Fund Operating (Deficits)/Surpluses}}{\text{Operating Revenues and Transfers}}$$

Operating Revenues and Transfers



Fiscal Year	General Fund Operating Surplus/(Deficit)*	Operating Revenues & Transfers **	General Fund Operating Surplus/ (Deficit) As A Percentage Of Operating Rev. & Transfers
2001	\$3,011,397	\$48,665,665	6.19%
2002	\$803,846	\$51,593,618	1.56%
2003	\$1,891,263	\$54,210,002	3.49%
2004	\$1,745,541	\$58,238,591	3.00%
2005	(\$1,147,015)	\$60,917,104	-1.88%
2006	\$1,213,384	\$66,716,295	1.82%
2007	\$487,116	\$70,693,991	0.69%
2008	\$6,056,104	\$78,898,068	7.68%
2009	(\$247,378)	\$77,275,976	-0.32%
<b>2010</b>	<b>\$945,091</b>	<b>\$79,023,392</b>	<b>1.20%</b>

Notes:

\* Not including encumbrances or appropriated fund balance

\*\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and Increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

#### Description:

An operating deficit will occur as operating expenditures exceed operating revenues. However, this does not necessarily mean the budget will be out of balance. Reserves (fund balances) and transfers are sometimes used to cover the difference. Continuing use of reserves and the unjustifiable transfer of funds to balance the deficit may indicate a revenue/expenditure problem.

The existence of an operating deficit in one year is not cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures, and that serious problems may lie ahead.

## **Credit Industry Benchmarks:**

A current year operating deficit would be considered a minor warning signal, and the reasons and manner of funding would be carefully examined before it was even considered a negative factor. However, the following situations would be looked at with considerably more attention and would probably be considered negative factors:

1. Two consecutive years of operating fund deficits.
2. A current year deficit greater than the previous year's deficit.
3. A current operating fund deficit in two or more of the last five years.
4. An abnormally large deficit (5% to 10% of operating revenues) in any one year.

## **Analysis:**

For the period shown, there have been two years (FY 2005 and FY 2009) where there was a deficit. Each year the City plans to draw down on fund balance through the appropriations of fund balance, always making sure a 16% balance is maintained. While the deficit is significant in two of the three years listed, it should be noted that the amount is still considerably below the amount budgeted for appropriated fund balance. For FY 2010 Management worked toward keeping the deficit at a minimum. The appropriated fund balance for FY 2010 is \$ 3,627,974. Management and the City Council will continue to closely monitor this indicator. The City is exploring additional revenues for increasing the revenue base.

According to Fiscal and Budget Policies adopted by Council, the City will calculate an unreserved, undesignated fund balance equal to 16% of expenditures for the adopted budget. These funds will be used to avoid cash flow interruptions, generate interest income and assist in maintaining what is considered an investment grade bond rating capacity.

## **Sources:**

- Prior to FY 2004 City of Columbia Comprehensive Annual Financial Reports, Exhibits B-2 and B-3
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

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## **Notes:**

## Indicator 17

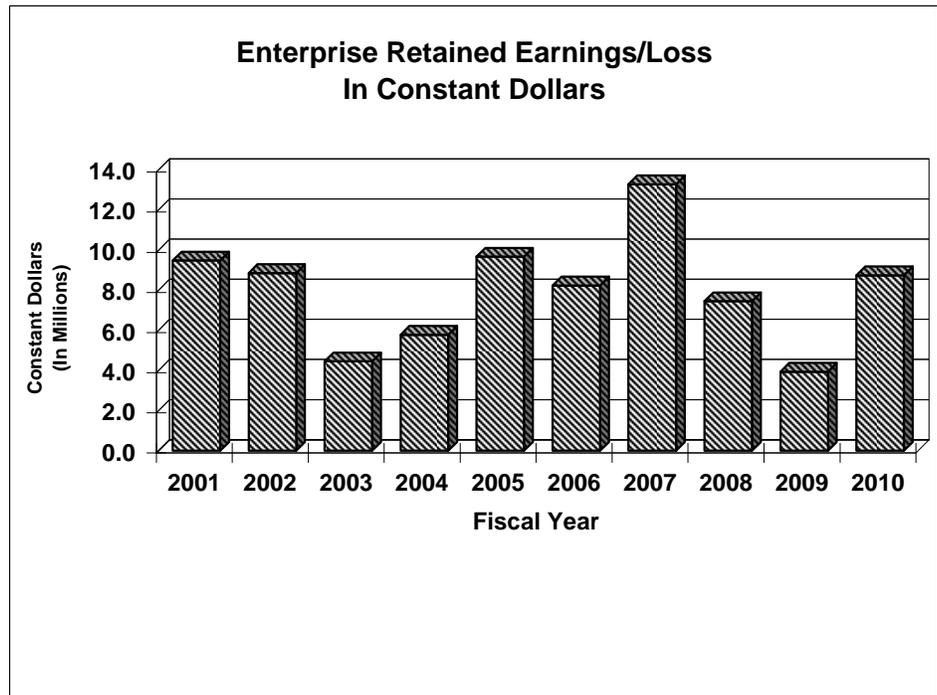
### ENTERPRISE RETAINED EARNINGS/LOSS

#### Warning Trend:

Consistent Enterprise Losses  
(Constant Dollars)

#### Formulation:

Enterprise Retained  
Earnings/Losses  
(Constant Dollars)



Fiscal Year	Net Income Transferred To Enterprise Fund Retained Earnings *	Consumer Price Index	Enterprise Fund Net Income Transferred To Retained Earnings In Constant Dollars
2001	\$16,788,902	177.1	\$9,479,899
2002	\$15,938,530	179.9	\$8,859,661
2003	\$8,193,498	184.0	\$4,452,988
2004	\$10,917,443	188.9	\$5,779,483
2005	\$18,889,170	195.3	\$9,671,874
2006	\$16,601,890	201.6	\$8,235,064
2007	\$27,525,705	207.3	\$13,278,198
2008	\$16,046,454	215.3	\$7,452,963
2009	\$8,449,881	214.5	\$3,938,659
<b>2010</b>	<b>\$19,066,432</b>	<b>218.1</b>	<b>\$8,743,824</b>

#### Notes:

\* Enterprise Operations: Net Income Transferred to Retained Earnings, Water and Electric Utility, Sewer Utility, Airport, Public Transportation, Solid Waste, Parking Facility, Recreation Services, Railroad, and Storm Water Utility.

Since 1998 the Bureau of Labor Statistics (BLS) has used 1984=100 when computing the Consumer Price Index. Prior to that BLS used 1967=100. The city decided to convert in 2007 since there was 10 years worth of data to use for comparison.

FY 2001 shows an 8.9 million dollar increase due to GASB 33 requiring for the first time, that contributions be listed on the income statement as revenues.

#### Description:

Enterprise losses are a special and highly visible type of operating deficit. Losses indicate problems since enterprises are expected to function as if they were commercially operated as a "for-profit" entity, as opposed to a not-for-profit" entity. In times of economic strain, most cities can usually raise taxes to support general fund programs. For the Enterprise Fund Programs, however, the situation can be different. Administration may raise rates, but find that revenues do not increase accordingly since the user of the service may cut back on use. Enterprises are typically more subject to the market laws of supply and demand.

In addition, Enterprise Operations are usually capital intensive and often need to issue Revenue Bonds to finance necessary capital improvements and additions. The interest rates and covenants associated with the issuance of such bonds can be significantly affected by the operating position of the enterprise.

**Analysis:**

There have not been any Enterprise Losses in constant dollars for the period shown. Therefore, there is no warning trend for this indicator. The large increase in FY 2001 is due to the adoption of GASB Statement No. 33 which requires all contributions to be recognized as a revenue when reporting on the income statement. Therefore, due to large contributions in the Airport Fund, Sanitary Sewer Fund, and Public Transportation Fund, from other governmental units, the net income transferred to retained earnings increased substantially.

The large increase in 2005 and 2007 is partially due to the sale of SO2 allowances and contributed capital.

The large increase in 2010 was partially due to stimulus money for transit and railroad capital.

The City's Enterprise operations are in a very strong financial position and appear to be continuing to operate in a similar manner.

This is further evidenced by the following bond ratings:

Water and Electric Utility Revenue Bonds	--"AA" Moodys --"AA" Standard and Poor's
Sewer Utility Revenue Bonds	--"A1" Moodys --"AA-" Standard and Poor's
Parking Revenue Bonds	--NR

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit F-2
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit F-2
- <http://www.stats.bls.gov>
- Consumer Price Index are annual archived numbers from the Bureau of Labor.

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**Notes:**

## Indicator 18

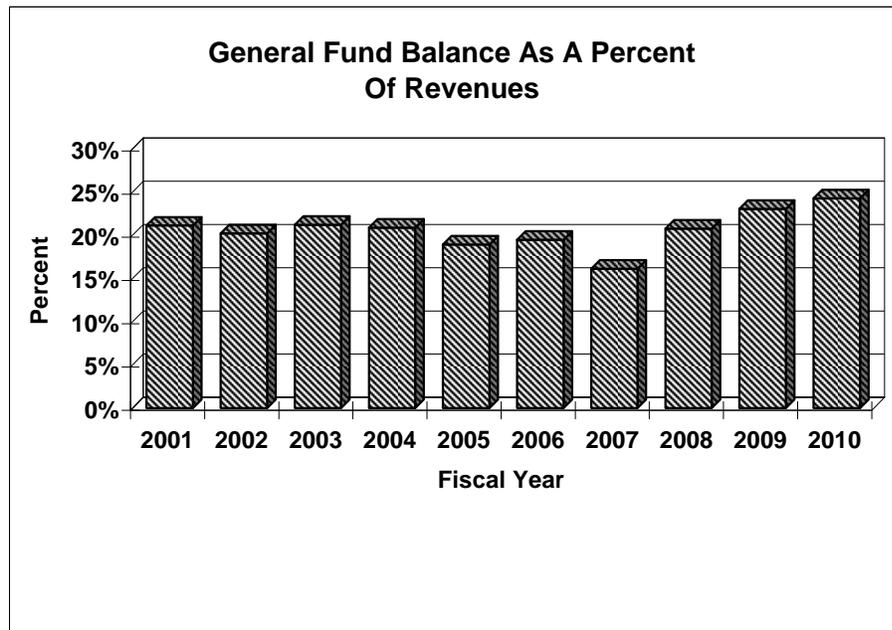
### GENERAL FUND BALANCES

#### Warning Trend:

Declining Unreserved Fund Balance  
of General Fund as a Percent  
of Net Operating Revenues

#### Formulation:

$$\frac{\text{General Fund Unreserved Fund Balance}}{\text{Operating Revenues and Transfers}}$$



Fiscal Year	General Fund Unreserved/ Undesignated Fund Balance	Operating Revenues & Transfers *	Fund Balance As A Percent Of Revenues
2001	\$10,274,719	\$48,665,665	21.1%
2002	\$10,429,820	\$51,593,618	20.2%
2003	\$11,489,854	\$54,210,002	21.2%
2004	\$12,149,115	\$58,238,591	20.9%
2005	\$11,522,093	\$60,917,104	18.9%
2006	\$12,987,278	\$66,716,295	19.5%
2007	\$11,408,301	\$70,693,991	16.1%
2008	\$16,381,657	\$78,898,068	20.8%
2009	\$17,816,471	\$77,275,976	23.1%
2010	<b>\$19,165,195</b>	<b>\$79,023,392</b>	<b>24.3%</b>

**Note:**  
\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and Increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

Minimum Recommended Level - After evaluating all pertinent factors regarding maintenance of reserve levels, the Finance Department arrived at a figure equaling approximately two months' operating expenditures as a minimum desirable balance. It should be pointed out that much of the evaluation is subjective and that some of the evaluative criteria are highly sensitive to change in national and regional economic factors.

#### Description:

Most communities maintain some type of reserves in order to meet unforeseen contingencies. There exist no set rules for determining at what levels these reserves should be maintained. Much depends on such factors as the kind of natural disasters or hardships the City is subject to, the flexibility of the City's revenue base, national economic conditions, and the City's overall financial health.

In evaluating the desirable, or prudent, level at which reserves should be maintained to ensure sufficient flexibility to meet special needs the following should be considered:

1. What is the potential for revenue deficits?
2. What is the degree of reliance on intergovernmental revenues and the likelihood of significant portions of these revenues being discontinued in the short-run?

3. What type of insurance program does the City have?
4. What kind of losses are likely from natural disasters that would be ineligible for federal and state aid?
5. What is the City's short-term and long-term borrowing capability?
6. How much liquidity exists in City funds (see Indicator 19-A)?

**Analysis:**

It has been determined by the City Council and Management that the City of Columbia's level for the unreserved fund balance should be approximately 16% of annual expenditures.

In FY 2010 with actual revenues slightly higher than estimated during budget preparation while expenditures being a great deal less than budgeted, our ending unreserved, undesignated fund balance is \$19,165,195 or 24.25% of FY 2010 total revenues.

**Sources:**

- City of Columbia Annual Budget
- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits B-1 and B-3
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits B-1 and B-3

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**Notes:**

## Indicator 19-A

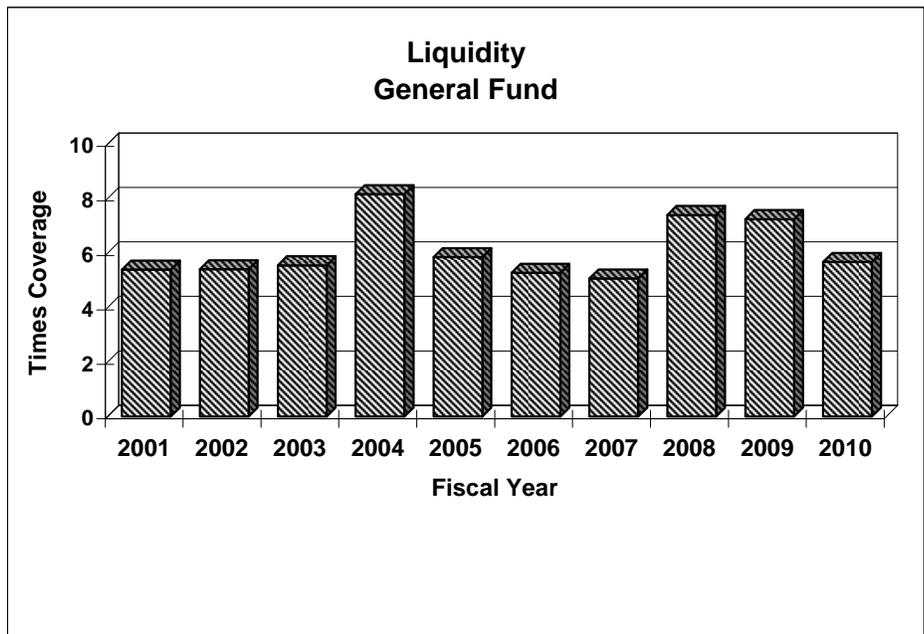
### LIQUIDITY: General Fund

#### Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

#### Formulation:

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$



Fiscal Year	Cash, Marketable Securities, and Applicable Receivables* & Other Assets	Current Liabilities	Cash, Marketable Securities & Receivables Coverage of Current Liabilities
2001	\$16,148,334	\$2,990,522	5.40
2002	\$17,493,126	\$3,232,139	5.41
2003	\$19,626,006	\$3,532,872	5.56
2004	\$21,672,280	\$2,653,869	8.17
2005	\$19,646,262	\$3,355,504	5.85
2006	\$21,561,281	\$4,083,279	5.28
2007	\$22,776,172	\$4,493,036	5.07
2008	\$30,400,241	\$4,107,855	7.40
2009	\$29,767,682	\$4,107,855	7.25
<b>2010</b>	<b>\$32,289,933</b>	<b>\$5,685,015</b>	<b>5.68</b>

Point at Which Ratio Becomes a Negative Factor:

1.00

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable.

#### Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

## **Credit Industry Benchmarks:**

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

## **Analysis:**

Given credit industry benchmarks which state it is not considered a negative factor unless the ratio drops below one, the City of Columbia's ratios for the period shown are not negative and have ranged from a low of 5.07:1.0 to a high of 8.17:1.0. Cash, Marketable Securities and Applicable Receivables have increased from \$16,148,334 in FY 2001 to \$32,289,933 in FY 2010.

## **Sources**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Report, Exhibit B-1

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-1

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## **Notes:**

## Indicator 19-B

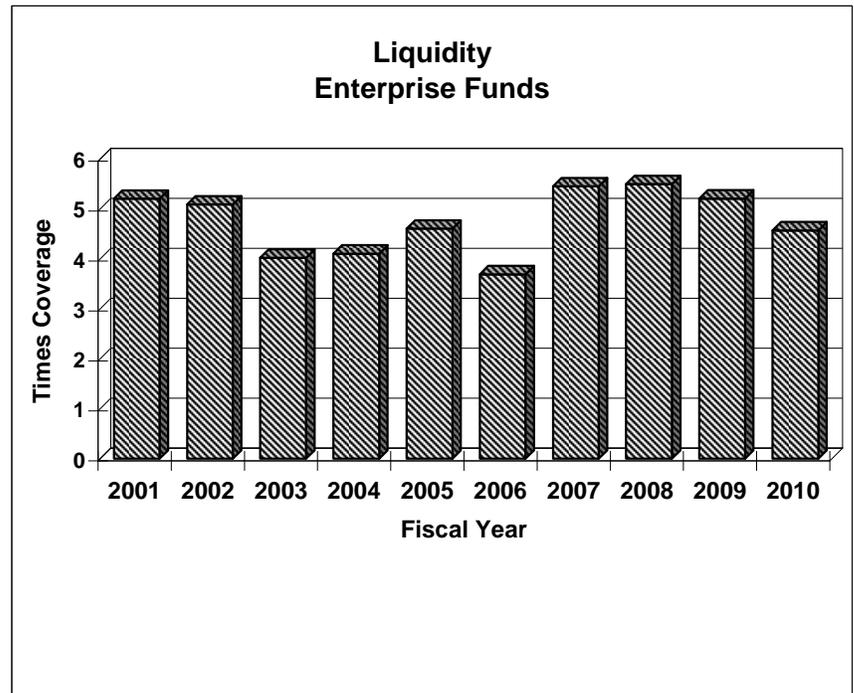
### LIQUIDITY: Enterprise Funds

#### Warning Trend:

Quick Ratio on Current Unrestricted Assets (less inventories) to Current Unrestricted Liabilities of Less than One

#### Formulation:

$$\frac{\text{Current Unrestricted Assets (Less Inventories)}}{\text{Current Unrestricted Liabilities}}$$



Fiscal Year	Current Unrestricted Assets (Less Inventory) *	Current Liabilities	Ratio Of Assets To Liabilities
2001	\$39,800,918	\$7,649,216	5.20
2002	\$41,034,204	\$8,064,656	5.09
2003	\$36,074,250	\$8,967,580	4.02
2004	\$39,537,431	\$9,627,206	4.11
2005	\$43,737,731	\$9,496,830	4.61
2006	\$48,477,145	\$13,130,092	3.69
2007	\$63,045,500	\$11,561,458	5.45
2008	\$71,581,467	\$13,025,760	5.50
2009	\$77,099,131	\$14,806,100	5.21
<b>2010</b>	<b>\$68,261,726</b>	<b>\$14,939,356</b>	<b>4.57</b>

Point at Which Ratio Becomes a Negative Factor:

1.00

\* Total Current Assets less Inventory.

Note:

#### Description:

A good measure of the Enterprise Fund's short-run financial condition is liquidity, or the level of current assets. Current assets are comprised of cash and cash equivalents, as well as receivables expected to be turned into cash within 30 days. Liquidity problems can result in deteriorating vendor relationships if accounts are not paid in a timely manner, as well as poor bond ratings on revenue bonds. Commercial entities measure liquidity by use of the "quick," or "acid ratio;" that is, current assets (less inventory) divided by current liabilities.

**Credit Industry Benchmarks:**

If the ratio is less than "one to one" (1:1), it is considered a negative factor, but would be mitigated if a prior trend of three or more years would indicate that the ratio will exceed one in the following year. A three-year trend of ratios less than one would be considered a decidedly negative factor.

**Analysis:**

Liquidity for the City's Enterprise Funds has ranged from a low of 3.69:1.0 to a high of 5.50:1.0, with the FY 2010 ratio at 4.57:1.0. At no time during the ten-year period did the ratio fall below the 1.0:1.0 mark which is considered a negative factor by the credit rating agencies of the City.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit F-1
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit F-1

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**Notes:**

## Indicator 20-A

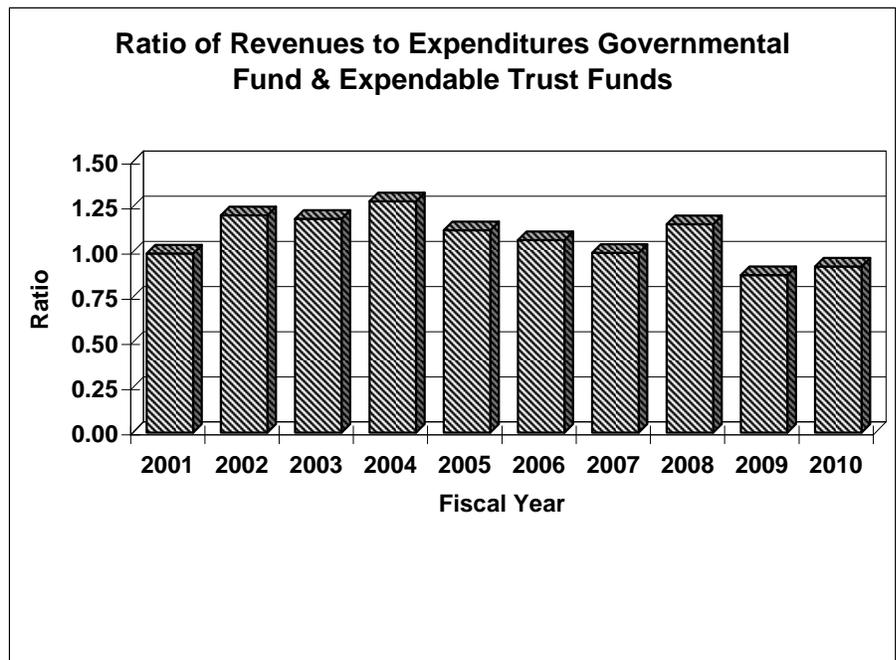
### RATIO OF REVENUES TO EXPENDITURES: Governmental Funds & Expendable Trust Funds

#### Warning Trend:

Declining Ratio of Total Revenues  
To Total Expenditures and/or a Ratio  
of Less Than 1%

#### Formulation:

$$\frac{\text{Total Revenues}}{\text{Total Expenditures}}$$



Fiscal Year	Total Revenues *	Total Expenditures **	Ratio Of Total Revenues To Total Expenditures
2001	\$71,178,120	\$71,764,418	0.99
2002	\$72,502,454	\$60,233,633	1.20
2003	\$74,269,175	\$62,670,872	1.19
2004	\$82,290,850	\$64,233,974	1.28
2005	\$82,654,278	\$73,728,745	1.12
2006	\$90,445,850	\$84,880,282	1.07
2007	\$96,552,609	\$96,945,691	1.00
2008	\$108,509,379	\$93,958,334	1.15
2009	\$107,014,793	\$122,600,624	0.87
<b>2010</b>	<b>\$109,391,072</b>	<b>\$118,803,210</b>	<b>0.92</b>

\* Total Revenues: Governmental Fund Types and Fiduciary Fund Type (Expendable Trust Funds). Total Revenues do not include Operating Transfers, Proceeds of Capital Improvement Bonds, or Appropriation of Prior Year Fund Balance.

\*\* Total Expenditures: Governmental Fund Types and Fiduciary Fund Type (Expendable Trust Funds). Total Expenditures do not include Transfers or Capital Leases.

#### Description:

Total Revenues is the sum of revenues for all governmental and expendable trust funds, while Total Expenditures are the sum of expenditures for all governmental and expendable trust funds. The City of Columbia's General Fund utilizes both Operating Transfers In and Operating Transfers Out. The major Operating Transfers Out of the General Fund subsidize some enterprise operations which are often privately run in other cities.

The Operating Transfers into the General Fund represent a reimbursement for services rendered by General Fund departments. These include, Public Improvement Fund (for engineering services), Employee Benefit Fund (for Employee Health Wellness services provided by the Health Department), CDBG Fund (for services provided by the Planning Department), and Self Insurance Fund (for services provided by the Finance Department). There are also two special tax revenues (Transportation Sales Tax and Special Road District Tax) which are transferred into the General Fund to cover expenditures for services provided by General Fund departments.

A ratio of less than 1.0 would indicate that a deficit has occurred. However, this does not necessarily mean the budget will be out of balance. Reserves (fund balances) and transfers are sometimes used to cover the difference. Increasing use of transfers and reserves should be closely monitored as it may indicate a revenue/expenditure problem.

**Analysis:**

The ratio of Total Revenues to Total Expenditures has ranged from a low of 0.87 to a high of 1.28 during the period shown. During this period the ratio has varied by no more than 0.41 from one year to following year. A warning trend would occur if there were several years of ratios less than 1.0 or if the ratio continued to decrease. This would indicate revenues are unable to keep up with increases in expenditures. However, this is not the case as the ratio has been above the 1.0 mark for all of the years studied and the decreases have been minimal.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit A-2
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit A-2

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**Notes:**

## Indicator 20-B

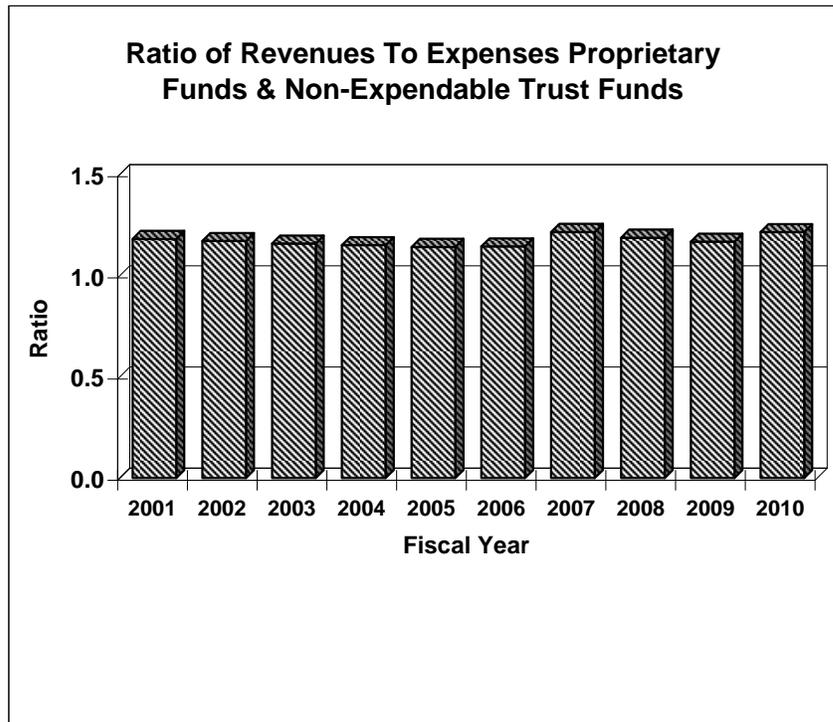
### RATIO OF REVENUES TO EXPENSES Proprietary Funds & Non-Expendable Trust Funds

#### Warning Trend:

Declining Ratio of Total Revenues  
To Total Expenses and/or  
Ratio of Less Than 1%

#### Formulation:

$$\frac{\text{Operating Revenues}}{\text{Operating Expenses}}$$



Fiscal Year	Operating Revenues *	Operating Expenses **	Ratio Of Total Revenues To Total Expenses
2001	\$111,107,895	\$93,918,281	1.18
2002	\$113,554,108	\$96,878,653	1.17
2003	\$121,739,450	\$104,943,688	1.16
2004	\$127,025,504	\$110,253,060	1.15
2005	\$144,139,542	\$126,062,392	1.14
2006	\$162,722,042	\$142,002,178	1.15
2007	\$177,707,803	\$145,946,314	1.22
2008	\$186,039,879	\$156,452,312	1.19
2009	\$192,524,350	\$164,672,331	1.17
<b>2010</b>	<b>\$208,664,790</b>	<b>\$171,559,894</b>	<b>1.22</b>

\* Operating Revenues: Enterprise, Internal Service Funds and Fiduciary Fund Type (Non-Expendable Trust Funds). Does Not include Operating Transfers, Equity Transfers, or Non-Operating Revenue.

\*\* Operating Expenses: Enterprise, Internal Service Funds and Fiduciary Fund Type (Non-Expendable Trust Funds). Does Not include Operating Transfers To Other Funds, Equity Transfers To Other Funds, or Non-Operating Expenses.

**Note:**

#### Description:

Operating Revenues is the sum of all operating revenues for proprietary and non-expendable trust funds, while Operating Expenses is the sum of all operating expenses for all proprietary and non-expendable trust funds. These revenues and expenses do not include non-operating revenues(expenses) nor operating transfers. Since the City of Columbia is a full-service city, it is difficult to find comparable cities with the number and scope of our enterprise operations. A ratio of less than 1% would indicate that a net loss has occurred. In enterprise funds, this net loss would signal problems since they are expected to function as if they were commercially operated as a "for-profit" entity, as opposed to a "not-for-profit" entity.

**Analysis:**

The ratio of Operating Revenues to Operating Expenses has ranged from a low of 1.14 to a high of 1.22 during the period shown. A warning trend would occur if there were several years of ratios less than 1.0 or if the ratio continued to decrease. This would indicate revenues are unable to keep up with increases in expenses. The ratio has been above 1.0 for all years studied and remained relatively stable during that time. While the amount of decline is not significant, the City will continue to closely monitor this indicator due to six consecutive years of decline (2000 - 2005).

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit A-4
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit A-4

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**Notes:**

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Debt Structure  
Numbers 21 - 23  
FY 2001 - FY 2010

***Changes in the debt structure can be  
monitored by the use of the following indicators:***

- ▶ Current Liabilities
- ▶ Debt Service



*City of Columbia  
Columbia, Missouri*

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## DEBT STRUCTURE INDICATORS: NUMBERS 21 - 23

Debt structure is important to analyze because debt is an explicit expenditure obligation that must be satisfied when due. Debt is an effective and logical method of financing capital improvements, but its misuse can cause serious financial problems. Even a temporary inability to repay can result in loss of credit rating, increased cost of future borrowing, and loss of autonomy to the state and regulatory bodies.

The most common forms of long-term debt are general obligation and revenue bonds. Even when these types of debt are used exclusively for capital projects, cities need to be careful that their outstanding debt does not exceed their ability to repay as measured by the wealth of the community in the form of property value or personal or business income. Another way to evaluate ability to repay is to consider the amount of principal and interest of debt service that the City is obligated to repay each year.

Under the most favorable circumstances, a city's debt would remain proportionate to its size and tax base; would not extend past the useful life of the facilities which it finances; would not be used as an instrument to balance the operating budget; would not require a repayment schedule that would be an excessive burden on operating expenditures; and would not be at a point which would jeopardize the city's credit rating.

## Indicator 21-A

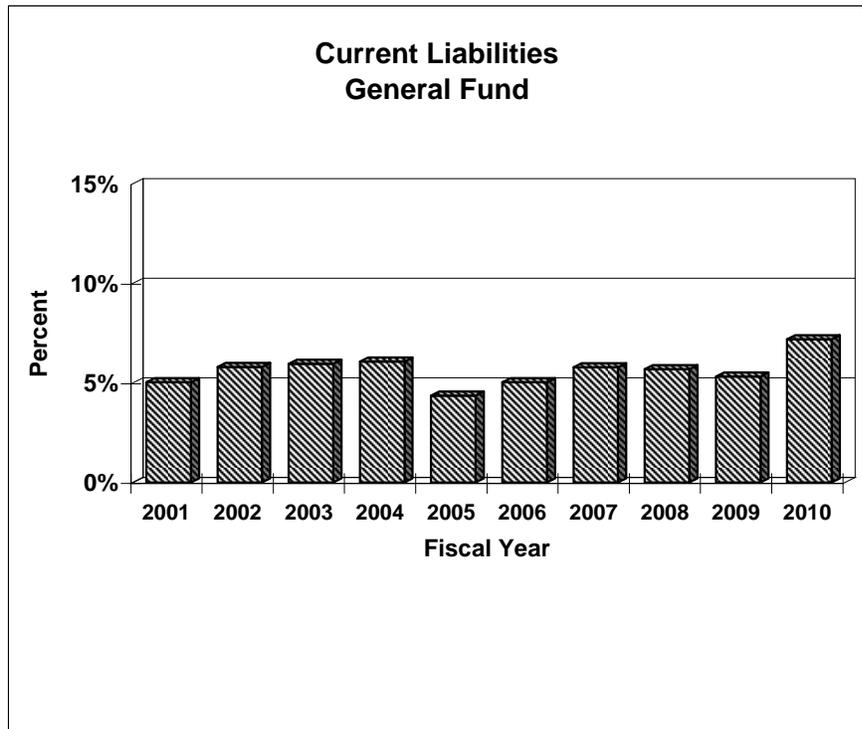
### CURRENT LIABILITIES: General Fund

#### Warning Trend:

Increasing Current Liabilities as a Percent of Operating Revenues

#### Formulation:

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues and Transfers}}$$



Fiscal Year	Current Liabilities	Operating Revenues & Transfers *	Current Liabilities As A Percentage Of Oper. Rev. & Transfers
2001	\$2,449,576	\$48,665,665	5.03%
2002	\$2,990,522	\$51,593,618	5.80%
2003	\$3,232,139	\$54,210,002	5.96%
2004	\$3,532,872	\$58,238,591	6.07%
2005	\$2,653,869	\$60,917,104	4.36%
2006	\$3,355,504	\$66,716,295	5.03%
2007	\$4,083,279	\$70,693,991	5.78%
2008	\$4,493,036	\$78,898,068	5.69%
2009	\$4,107,855	\$77,275,976	5.32%
<b>2010</b>	<b>\$5,685,015</b>	<b>\$79,023,392</b>	<b>7.19%</b>

\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds and Increase in Obligations Under Capital Leases and Appropriated Fund Balance where applicable.

#### Description:

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

## **Credit Industry Benchmarks:**

The credit industry considers the following as negative factors:

- Short-term debt liability of 5% or more of operating revenues
- Two years of increasing short-term debt liability

## **Analysis:**

Current liabilities as a percentage of operating revenues have varied ranging from a low of 4.36 % to a high of 7.19 % during the period shown. The year-to-year variances in the trend are mostly attributable to variations in accrued payroll, deferred revenues, short-term borrowing and accounts payable.

## **Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits B-1 and B-3
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits B-1 and B-3
- 

## **Notes:**

## Indicator 21-B

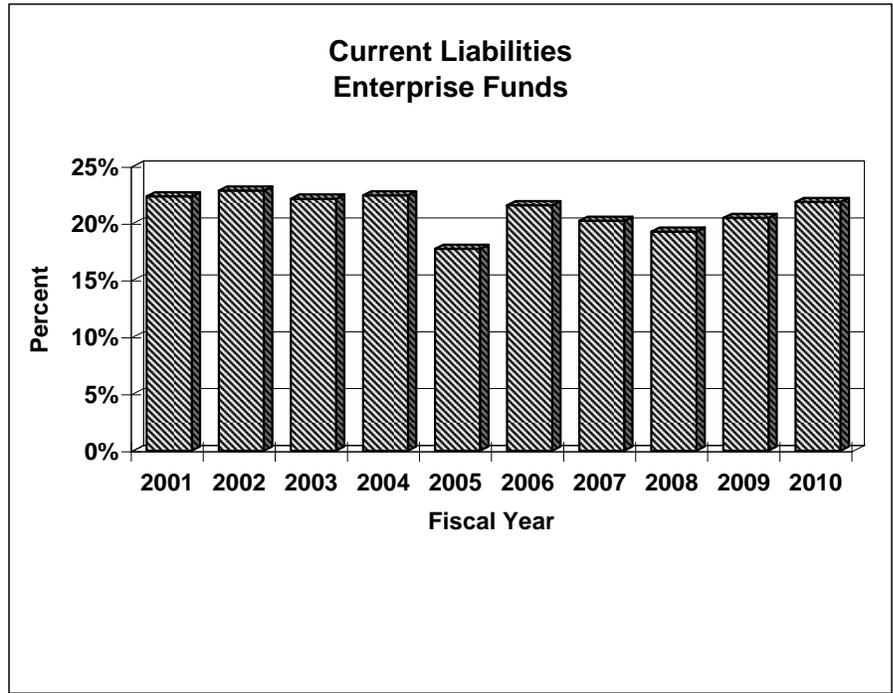
### CURRENT LIABILITIES: Enterprise Funds

#### Warning Trend:

Increasing Current Liabilities as a Percent of Operating Revenues

#### Formulation:

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues and Transfers}}$$



Fiscal Year	Current Liabilities (Restricted and Unrestricted)	Operating Revenues & Transfers	Current Liabilities As A Percentage Of Oper. Rev. & Transfers
2001	\$21,983,412	\$98,352,092	22.35%
2002	\$23,554,775	\$103,079,659	22.85%
2003	\$24,115,236	\$108,891,356	22.15%
2004	\$25,518,043	\$113,733,174	22.44%
2005	\$23,046,754	\$129,866,925	17.75%
2006	\$31,129,470	\$144,219,657	21.58%
2007	\$31,119,001	\$154,031,120	20.20%
2008	\$30,870,609	\$160,441,617	19.24%
2009	\$34,035,881	\$166,346,954	20.46%
<b>2010</b>	<b>\$39,459,754</b>	<b>\$180,604,135</b>	<b>21.85%</b>

#### Notes:

Current Liabilities and Operating Revenues and Transfers for all enterprise funds.

#### Description:

Current liabilities are defined as the sum of all liabilities which will come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable and other current liabilities.

## Credit Industry Benchmarks:

The credit industry considers the following as negative components of current liabilities:

- Short-term debt outstanding at year's end exceeding 5% of operating revenues;
- Two-year trend of increasing short-term debt outstanding.

## Analysis:

Current liabilities as a percentage of operating revenues have ranged from a low of 17.75% to a high of 22.85% during the period shown. While the percentage has been above 5% for all of the years listed, there have not been any two year trends of increasing short-term debt outstanding. The enterprise operations remain in good financial condition. Current liabilities fluctuate from year to year primarily due to increases or decreases in Accounts Payable, accrued payroll, payroll taxes, and construction contracts payable. Outstanding short-term debt as a percent of operating revenues and transfers for FY 2010 was 0.03%.

### Outstanding Short-Term Debt as a Percent of Operating Revenues and Transfers

---

2001	0.03%	2006	0.08%
2002	0.03%	2007	0.07%
2003	0.03%	2008	0.08%
2004	0.00%	2009	0.03%
2005	0.01%	2010	0.03%

## Sources:

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits F-1 and F-2

Short-Term Debt: Current Liability

Notes Payable

Interest Payable

Loans Payable

Obligations Under Capital Leases

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-2

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## Notes:

## Indicator 22

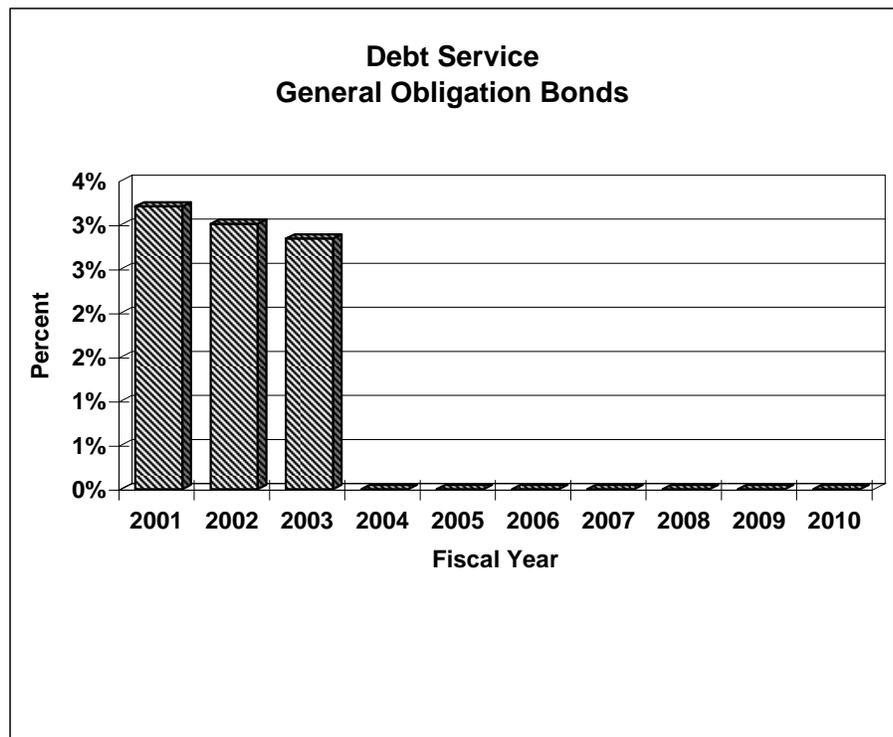
### DEBT SERVICE: General Obligation Bonds

#### Warning Trend:

Increasing Amount of Debt Service as a Percent of Operating Revenues and Transfers of General Fund

#### Formulation:

$$\frac{\text{Net Debt Service}}{\text{Operating Revenues and Transfers}}$$



Fiscal Year	Net Debt Service *	Operating Revenues & Transfers **	Debt Service As a Percentage Of Revenues
2001	\$1,560,655	\$48,665,665	3.21%
2002	\$1,552,795	\$51,593,618	3.01%
2003	\$1,540,450	\$54,210,002	2.84%
2004	\$0	\$58,238,591	0.00%
2005	\$0	\$60,917,104	0.00%
2006	\$0	\$66,716,295	0.00%
2007	\$0	\$70,693,991	0.00%
2008	\$0	\$78,898,068	0.00%
2009	\$0	\$77,275,976	0.00%
<b>2010</b>	<b>\$0</b>	<b>\$79,023,392</b>	<b>0.00%</b>

\* Total Debt Service Less Debt Service for General Obligation Bonds (includes Interest and Principal).

\*\* Operating Revenues and Transfers: General Fund Revenues plus Operating Transfers from Other Funds, Increase in Obligations Under Capital Leases, and Appropriated Fund Balance where applicable.

#### Description:

Debt service here is defined as the amount of principal and interest that a city must pay each year on its long-term debt. As debt service increases, it adds to the City's fixed obligations and reduces its expenditure flexibility. Debt service can be a major part of a city's fixed costs, and excessive increases can indicate excessive debt and fiscal strain.

**Credit Industry Benchmarks:**

If debt service on net general obligation debt exceeds twenty percent (20%) of operating revenues, it is considered a potential problem. A level of ten percent (10%) or below is considered good.

**Analysis:**

Debt service on general obligation bond debt have ranged from a low of 0.00% to a high of 3.21% for the period shown. All of the percentages were far less than the 20% mark which would be considered a level for potential problems.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-3 and Table 12

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-3 and Table 12

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**Notes:**

## Indicator 23

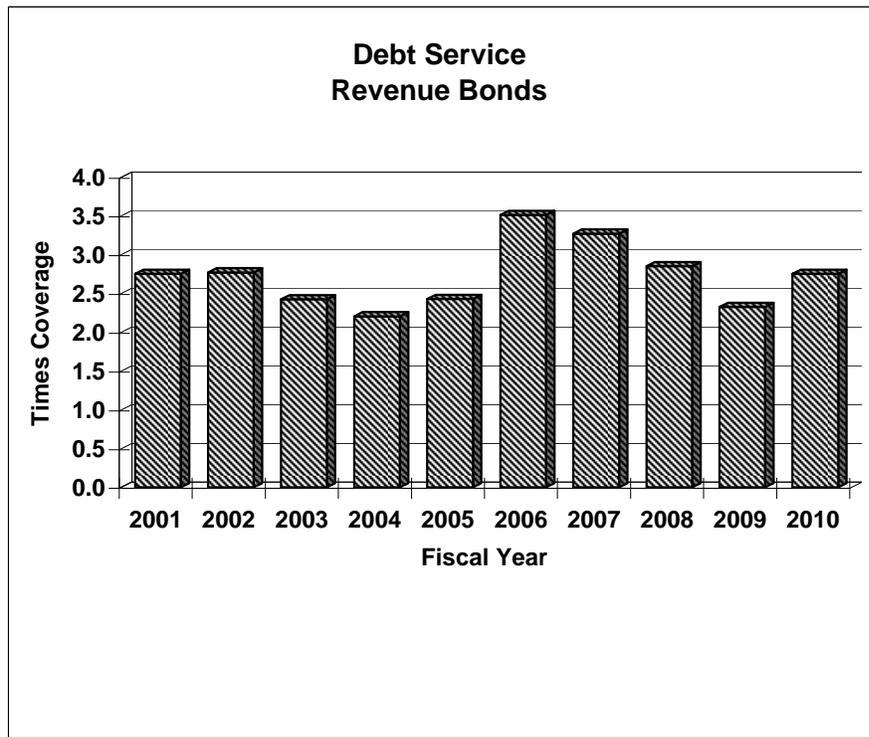
### DEBT SERVICE: Revenue Bonds

#### Warning Trend:

Debt Service Coverage of Less Than  
One for Utilities with  
Revenue Bonds Outstanding

#### Formulation:

$$\frac{\text{Net Operating Revenues}}{\text{Total Debt Service}}$$



Fiscal Year	Debt Service *	Net Revenues **	Debt Service Coverage
2001	\$7,655,133	\$21,073,831	2.75
2002	\$7,560,622	\$20,957,787	2.77
2003	\$8,448,687	\$20,491,670	2.43
2004	\$9,014,478	\$19,882,747	2.21
2005	\$9,817,136	\$23,851,926	2.43
2006	\$6,290,328	\$22,090,023	3.51
2007	\$10,799,034	\$35,331,187	3.27
2008	\$11,764,349	\$33,541,047	2.85
2009	\$13,022,295	\$30,305,695	2.33
<b>2010</b>	<b>\$13,552,232</b>	<b>\$37,325,472</b>	<b>2.75</b>

Point at Which Ratio Becomes a Negative Factor:

1.00

\* Debt Service comprised of Water and Electric and Sewer

\*\* Net Operating Revenue comprised of Water and Electric, and Sewer - Parking Facilities and Solid Waste Fund debt was retired.

#### Description:

Debt service is defined as the amount of principal and interest that must be paid each year on long-term debt. Credit rating firms look at debt service coverage by net operating revenues as opposed to debt service as a percent of all operating revenues as is done with General Obligation Debt. A coverage decline below 1.10 is viewed as cause for concern by credit rating firms. In such a case either debt service requirements have become excessive or revenues are not keeping up with expenses.

**Analysis:**

The debt service coverage ratio has remained relatively stable, varying no more than 1.3 percentage points from the highest to the lowest debt service coverage. Therefore, from the credit industry benchmark of debt service coverage with less than one being a negative factor, the utilities are exhibiting a positive trend in this area.

The City has outstanding special obligation bonds which are not included in this calculation.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Tables 13 to 15 and Exhibit F-2
  - FY 2002 to FY 2005 City of Columbia Financial Management Information Supplement, Tables 13 to 15 and Exhibit F-2
  - FY 2006 City of Columbia Financial Management Information Supplement, Tables 19 to 21 and Exhibit F-2
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**Notes:**

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Unfunded Liabilities  
Numbers 24 - 25  
FY 2001 - FY 2010

***Changes in unfunded liabilities can be  
monitored by the use of the following indicators:***

- ▶ Pension Assets
- ▶ Accumulated Employee Leave



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## UNFUNDED LIABILITIES: NUMBERS 24 - 25

An unfunded liability is a liability incurred during the current or a prior year that does not have to be paid until a future year, and for which reserves have not been set aside. Due to their potential magnitude, if these types of obligations are permitted to grow over a long period of time, they can have a substantial affect on a city's financial condition.

Most unfunded liabilities have significant potential because:

- (1) they do not show up in ordinary records in any way, making it difficult to assess their impact; and
- (2) they build up gradually over time, and it is not easy to notice them until they become severe.

Examples could be pension liabilities and employee benefit liabilities.

## Indicator 24

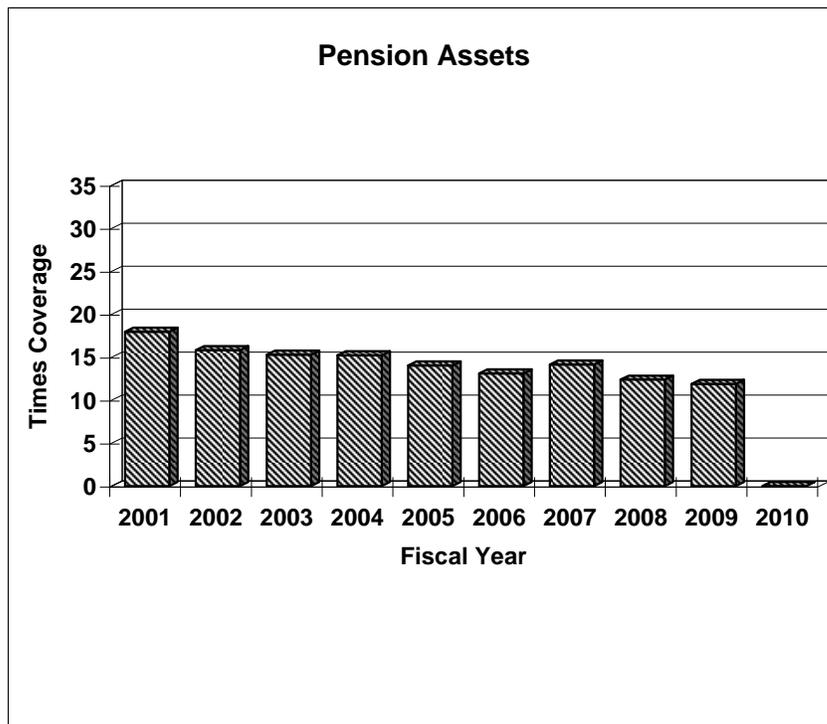
### PENSION ASSETS

#### Warning Trend:

Decreasing Value of Pension Assets  
as a Percentage of Benefits Paid

#### Formulation:

$$\frac{\text{Pension Plan Assets}}{\text{Benefits Paid}}$$



Fiscal Year	Pension Plan Assets *	Benefits Paid	Ratio Of Assets To Benefits Paid
2001	\$116,140,896	\$6,471,052	17.9
2002	\$117,370,785	\$7,420,606	15.8
2003	\$123,638,317	\$8,090,630	15.3
2004	\$136,267,107	\$8,958,846	15.2
2005	\$133,886,136	\$9,537,521	14.0
2006	\$139,925,212	\$10,676,985	13.1
2007	\$159,820,093	\$11,296,487	14.1
2008	\$154,669,939	\$12,484,901	12.4
2009	\$161,038,707	\$13,558,020	11.9
<b>2010</b>	<b>N/A</b>	<b>N/A</b>	<b>0.0</b>

\* Pension Assets: LAGERS (Local Governmental Employees Retirement System) and Police and Firefighters' Pension Plan.

N/A - Not Available - LAGERS report not available at the time of printing.

#### Description:

Most of a pension plan's assets are held as cash or investments. A steady decline in this ratio may indicate serious problems in the management or design of the pension plan.

**Analysis:**

"Benefits paid" coverage was more than adequate in all years because both pension programs are funded as benefits are accrued and money put in reserve for when the benefits will have to be paid ("full funding" - in accordance with the annual actuarial report). Costs of the benefits are not deferred to future years. The analysis of a pension plan is extremely technical and complex. Professional actuaries or independent auditors should be the source used to arrive at definitive conclusions. Such actuarial reports are prepared on a regular basis for all of the City's pension systems.

The ratio of assets to benefits paid has declined over this period due to various benefit enhancements and a downturn in the investment market in the early 2000's. However, the City does not consider this a warning sign due to full funding of the actuarial computed contributions each year.

**Sources:**

- FY 1997 to FY 2001 City of Columbia Comprehensive Annual Financial Reports, Exhibits A-6
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits A-6
- LAGERS Actuarial Reports

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**Notes:**

## Indicator 25

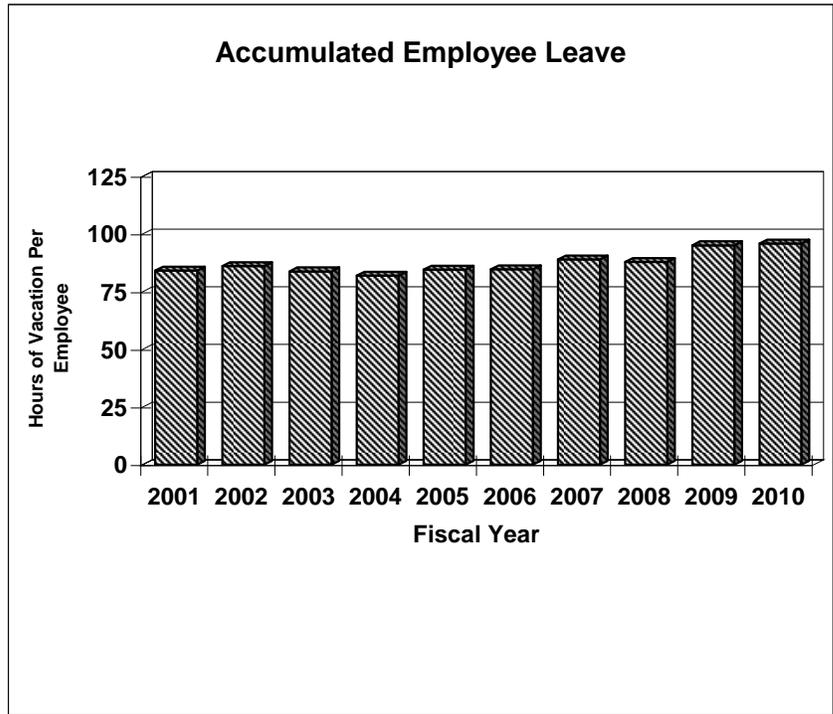
### ACCUMULATED EMPLOYEE LEAVE

#### Warning Trend:

Increasing Amount of Average Vacation  
Accumulated Per Municipal  
Employee

#### Formulation:

$$\frac{\text{Accumulated Hours of Employee Leave}}{\text{Number of Municipal Employees}}$$



Fiscal Year	Accumulated Hours Of Earned Vacation	Number Of Municipal Employees	Hours Of Earned Accumulated Vacation Per Employee
2001	88,992	1,057.15	84.18
2002	92,731	1,077.20	86.09
2003	93,311	1,113.35	83.81
2004	92,612	1,129.60	81.99
2005	96,729	1,143.30	84.61
2006	98,925	1,167.55	84.73
2007	106,090	1,192.25	88.98
2008	111,844	1,273.45	87.83
2009	122,231	1,284.95	95.13
<b>2010</b>	<b>124,479</b>	<b>1,297.95</b>	<b>95.90</b>

#### Description:

Cities usually allow their employees to accumulate some portion of unused vacation and sick leave, which may be paid at termination or retirement. The expenditure liability is rarely funded while it is being accumulated. The benefits become a real cost when the employees are actually paid for their accumulated leave. The amount of this liability should be watched closely, unless such policies begin to contribute to an exaggerated increase in the amount of unfunded liability.

**Analysis:**

The hours of earned accumulated vacation leave per employee has varied from a high of 95.90 to a low of 81.99 during the period shown, which is a 14.50% fluctuation.

The FY 2010 figure represents 11.99 work days per employee of accumulated vacation leave. This total translates into 2.40 weeks of leave which is an acceptable number of weeks of accumulated employee vacation leave.

**Sources:**

- City of Columbia Human Resources
- City of Columbia Annual Budget

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**Notes:**

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Condition of Capital Plant:  
Numbers 26 - 28  
FY 2001 - FY 2010

***The condition of capital plant is difficult to monitor;  
nevertheless, changes in condition of capital plant can be  
monitored to a certain extent using the following indicators:***

- ▶ Maintenance Effort
- ▶ Level of Capital Outlay
- ▶ Depreciation



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## CONDITION OF CAPITAL PLANT: NUMBERS 26 - 28

The bulk of a city's wealth is invested in its physical assets such as streets, buildings, utility networks and equipment. Often these assets are not properly maintained or are allowed to become obsolete. This can result in a decrease in the usefulness of the assets, a decline in personnel productivity or an increase in eventual maintenance and replacing costs. Ultimately, this can cause a decline in the attractiveness of the City as a place to live and do business.

Maintenance and replacement is often deferred because it is a relatively painless short-run way to reduce expenditures and ease financial strain. If deferral is continued, however, it can create problems that become exaggerated because of the sums of money invested in capital facilities. Some of the problems associated with deferred maintenance are:

- Creation of safety hazards and other liability exposures that may result;
- Reduction in the residential and business value of the city can result;
- Decreased efficiency of equipment and personnel;
- An increase in the eventual cost of bringing the facility up to shape that would occur, i.e. if the capping of a street were put off so long that the street had to be completely restructured.
- The potential for creating an unfunded liability in the form of a maintenance and replacement backlog.
- Costs will increase in the long run due to inflationary pressures -- especially construction costs.

## Indicator 26-A

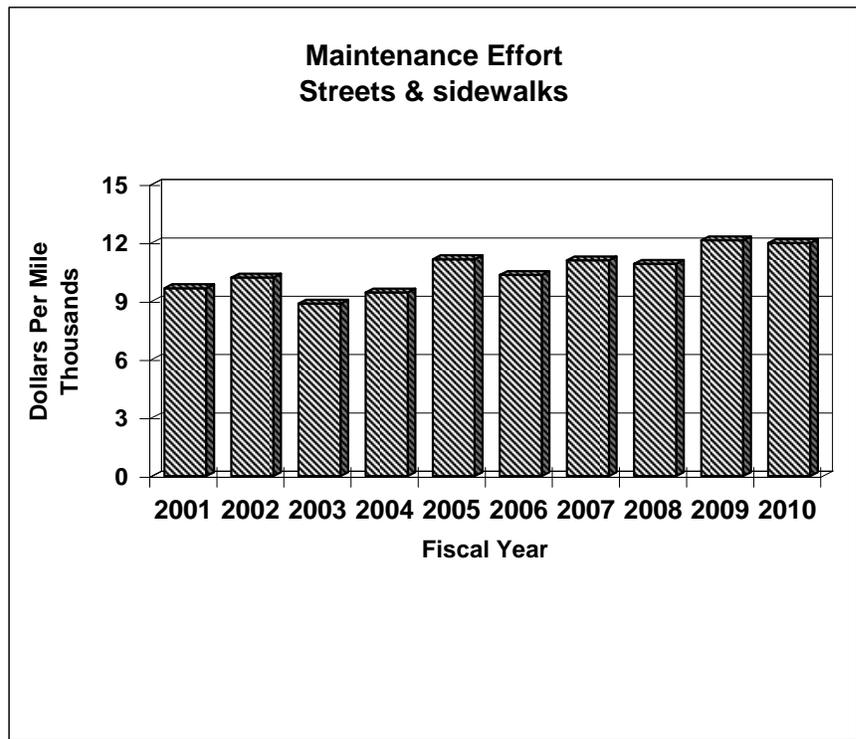
### MAINTENANCE EFFORT: Streets and Sidewalks

#### Warning Trend:

Declining Levels of Expenditures for Maintenance of Streets and Sidewalks

#### Formulation:

$$\frac{\text{Maintenance Expenditures for Streets}}{\text{Number of Miles of Streets}}$$



Fiscal Year	Maintenance Expenditures -- Streets & Sidewalks	Number Of Street Miles *	Maintenance Expenditures Per Mile Of Street
2001	\$2,748,729	284.3	\$9,668
2002	\$3,425,456	335.2	\$10,219
2003	\$2,931,440	330.1	\$8,880
2004	\$3,508,103	371.4	\$9,445
2005	\$4,356,869	390.5	\$11,157
2006	\$4,128,593	399.0	\$10,347
2007	\$4,726,116	426.0	\$11,094
2008	\$4,918,815	450.7	\$10,914
2009	\$5,645,317	465.3	\$12,132
<b>2010</b>	<b>\$5,580,104</b>	<b>465.3</b>	<b>\$11,992</b>

\* Street Miles: Improved Streets.

Street Dept reported the same number of years for both 2009 and 2010

#### Description:

The condition of a city's long-lived assets such as its streets, sidewalks and bridges is significant because of their tremendous costs and the far-reaching implications should they be allowed to decline. The decline of these assets may affect business activity, property value and operating expenditures. Deferral of maintenance on the assets and their subsequent erosion can also create a significant unfunded liability.

Over the long run, maintenance expenditures should remain relatively stable in relation to the amount of assets to be maintained. If in the long run, the ratio between maintenance expenditures and the amount of assets appears to be declining, it may be a sign that the City is deteriorating and maintenance costs are being deferred to a future period when costs will be significantly higher.

**Analysis:**

For the period shown, maintenance expenditures increased by 103.01% and the number of street miles increased 63.67%. This growth is attributable to new subdivision growth and major annexations into the City. Maintenance expenditures per mile of street have varied yearly with an overall increase of 24.04%. We will continue to closely monitor this indicator to avoid a negative trend in the future. The street department has purchased the Hansen System which is a software package that enables the street department to track street conditions and to assist with determining street maintenance needs.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibit B-4
  - FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibit B-4
  - City of Columbia Annual Budget Document (Demographic Statistics)
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**Notes:**

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**Indicator 26-B**

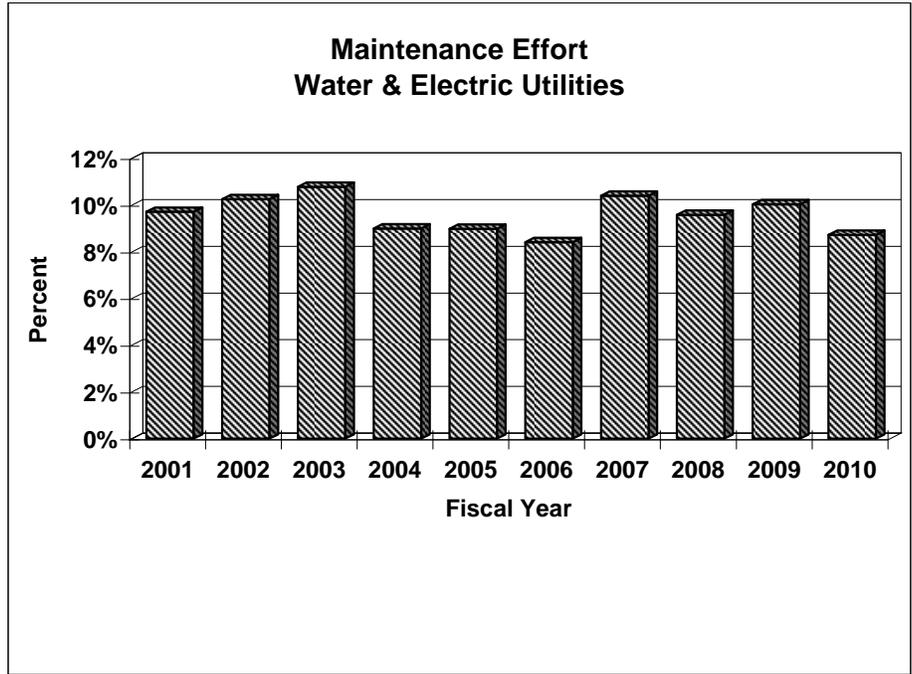
**MAINTENANCE EFFORT:  
Water & Electric Utilities**

**Warning Trend:**

A Declining Level of Maintenance Expenses as a Percent of Total Operating Expenses

**Formulation:**

$$\frac{\text{Expenses for Maintenance}}{\text{Total Operating Expenses}}$$



Fiscal Year	Maintenance Expenditures -- Water & Electric	Total Operating Expenses	Maintenance Expenses As A Percent Of Operating Expenses
2001	\$5,234,644	\$53,888,913	9.71%
2002	\$5,618,678	\$54,840,910	10.25%
2003	\$6,300,261	\$58,444,470	10.78%
2004	\$5,627,789	\$62,559,631	9.00%
2005	\$6,475,368	\$72,052,155	8.99%
2006	\$7,224,399	\$85,904,487	8.41%
2007	\$8,743,742	\$84,055,177	10.40%
2008	\$8,694,024	\$90,723,595	9.58%
2009	\$9,945,601	\$99,094,026	10.04%
<b>2010</b>	<b>\$9,160,103</b>	<b>\$104,960,352</b>	<b>8.73%</b>

**Description:**

The condition of the City's Water and Electric utilities assets is significant because of the tremendous cost associated with system repair and replacement. Deferral of essential repairs and maintenance to these assets and their subsequent deterioration can create a significant unfunded liability for the utilities.

Over the long run, maintenance expenses will likely remain constant, but vary up and down from year to year. If the ratio between maintenance expenses and total expenses is declining in the long run, it may be a sign that the utility's assets are beginning to deteriorate.

If maintenance expenses are being deferred to a future time, then maintenance costs will increase because of inflationary pressures and more advanced asset deterioration which requires more extensive repairs.

**Analysis:**

This indicator has varied from year to year over the last ten years, as might be expected, but does not show a long-term problem. The trend is behaving as would be expected if regular maintenance was being carried on. Specifically, the difference between the high and low percentages for the period shown has not varied more than 2.37 percentage points.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits F-2, F-4 and F-5
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits F-2, F-4 and F-5

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**Notes:**

## Indicator 27

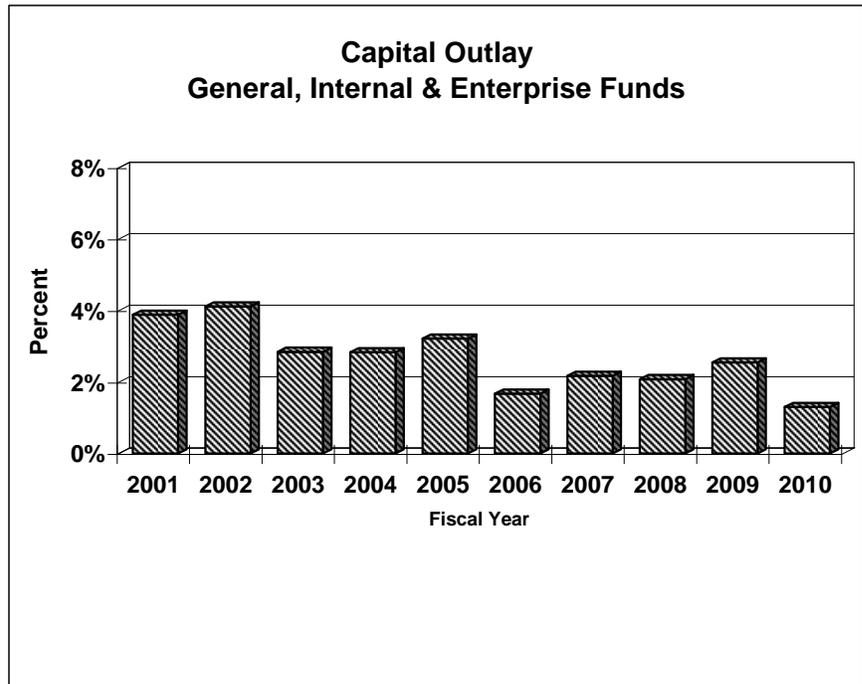
### CAPITAL OUTLAY: General, Internal Service and Enterprise Funds

#### Warning Trend:

A Steady Long-Term Decline in Capital Outlays as a Percent of Operating Expenditures

#### Formulation:

$$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Total Capital Outlays	Operating Expenditures and Transfers	Capital Outlays As a Percent of Operating Expenditures
2001	5,371,405	138,555,685	3.88%
2002	5,984,551	145,602,982	4.11%
2003	4,403,638	154,895,715	2.84%
2004	4,616,600	163,281,633	2.83%
2005	5,966,613	185,683,104	3.21%
2006	3,430,711	205,149,147	1.67%
2007	4,623,508	212,818,315	2.17%
2008	4,700,418	226,330,589	2.08%
2009	6,037,380	237,510,464	2.54%
<b>2010</b>	<b>3,199,911</b>	<b>246,924,600</b>	<b>1.30%</b>

#### Description:

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500 (or \$1000 beginning in FY 1998). In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

**Analysis:**

There appears to be no long-term decline in capital outlays as a percentage of operating expenditures for all funds considered. The City has not had persistent declines for more than three years, which would indicate that capital outlays are continually being deferred.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports Exhibits B-4, F-2 and G-2
- FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits B-4, F-2 and G-2
- From YTD appropriation statement - (capital outlays)

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**Notes:**

## Indicator 28

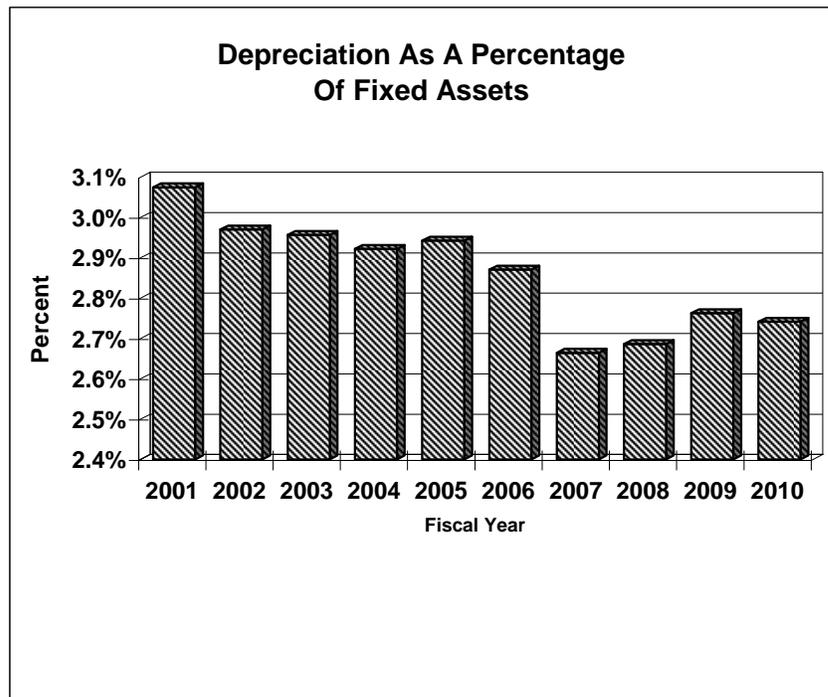
### DEPRECIATION: Enterprise & Internal Service Funds

#### Warning Trend:

Declining Amount of Depreciation Expenses as a Percent of Total Depreciable Assets for Enterprise Funds and Internal Service Funds

#### Formulation:

$$\frac{\text{Depreciation Expense}}{\text{Cost of Depreciable Assets}}$$



Fiscal Year	Depreciation Expense	Cost of Depreciable Assets *	Depreciation As a Percentage Of Asset Value
2001	\$12,194,158	\$396,611,428	3.07%
2002	\$12,402,278	\$417,552,098	2.97%
2003	\$13,200,875	\$446,472,671	2.96%
2004	\$13,857,976	\$474,280,022	2.92%
2005	\$14,752,238	\$501,378,434	2.94%
2006	\$15,488,638	\$539,587,308	2.87%
2007	\$15,585,636	\$584,938,747	2.66%
2008	\$16,855,188	\$627,448,617	2.69%
2009	\$18,015,495	\$652,174,277	2.76%
<b>2010</b>	<b>\$19,055,929</b>	<b>\$695,077,103</b>	<b>2.74%</b>

\* Property, Plant and Equipment.

Note:

#### Description:

Depreciation is the mechanism by which a cost is associated with the use of a fixed asset over its estimated useful life. Depreciation will only be recorded in enterprise and internal service funds. Total depreciation expense typically remains a relatively stable proportion of the cost of the entity's fixed assets. The reason is that older assets, which are fully depreciated, are continually being replaced with newer assets.

If depreciation costs are steadily declining as a percentage of the fixed asset cost, the assets on hand are probably being used beyond their estimated useful lives, and thus are fully depreciated. If the ratio is declining for this reason, it can indicate that the enterprise or internal service funds lack the resources to remain financially solvent.

**Analysis:**

There appears to be slight yearly variations in the amount of depreciation expressed as a percentage of fixed asset costs for the period shown. Normally, if depreciation costs are steadily declining as a percentage of fixed asset costs, then the assets may have outlived their usefulness and are not being replaced in a timely manner. The percentage has fluctuated from a high of 3.07% to a low of 2.66%.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Exhibits F-1, F-2, G-1 and G-2

--FY 2002 to present City of Columbia Financial Management Information Supplement, Exhibits F-1, F-2, G-1 and G-2

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**Notes:**

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# Community Needs and Resources

Numbers 29 - 36

FY 2001 - FY 2010

***Changes in economic and demographic characteristics are most useful for long-run analysis and can best be monitored by the use of:***

- ▶ Population
- ▶ Median Age
- ▶ Personal Income
- ▶ Public Assistance Recipients
- ▶ Property Value
- ▶ Residential Development
- ▶ Employment Base
- ▶ Business Activity



City of Columbia  
Columbia, Missouri

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## COMMUNITY NEEDS AND RESOURCES: NUMBERS 29 - 36

Community needs and resources encompass economic and demographic characteristics such as population, employment, personal income, property value and business activity. This category treats a city's financial condition and community needs and resources as different sides of the same coin. On one side, they describe the community's wealth and its ability to generate revenues; on the other side, they describe demands which the community will make on local government, i.e. public safety, capital improvements and additions, and social services.

The needs and resources of a community are closely interrelated to one another; changes in one trend affect the other, and the changes are often cumulative. An example of this is the interrelationship and cumulative affects which changes in population can have on the community's needs and resources.

A community which is experiencing a gradual population growth could expect accompanying increases in its business activity. This increase could then create additional jobs which would stimulate retail sales and housing demand. A cycle of events such as this would act to place the finances of the City on solid ground. On the other hand, a declining population accompanied by a decrease in jobs would tend to cause people to look elsewhere for employment, causing further decline in population. As a result, retail sales and housing demand would be expected to suffer a similar decline, further depressing the local economy.

If a city were to experience a decrease in population, it could not balance the loss of revenue by decreasing expenditures by a corresponding reduction. The City must maintain certain levels of service (lighting, streets, police and fire services). Many of these expenditures remain regardless of population decline.

In fact, a city may be forced to raise taxes and rates to make up for lost revenues, placing a larger burden on the remaining population. As economic conditions decline and taxes rise, the City could become a less desirable place to live if the declining cycle continued.

A community's economic and demographic characteristics are sensitive to decisions regarding long-range planning and development. Therefore, this group of indicators should prove valuable by providing information for financial forecasting. In addition, they should also identify policies or practices which need review in order that potential negative trends may be averted before they develop or become serious.

## Indicator 29

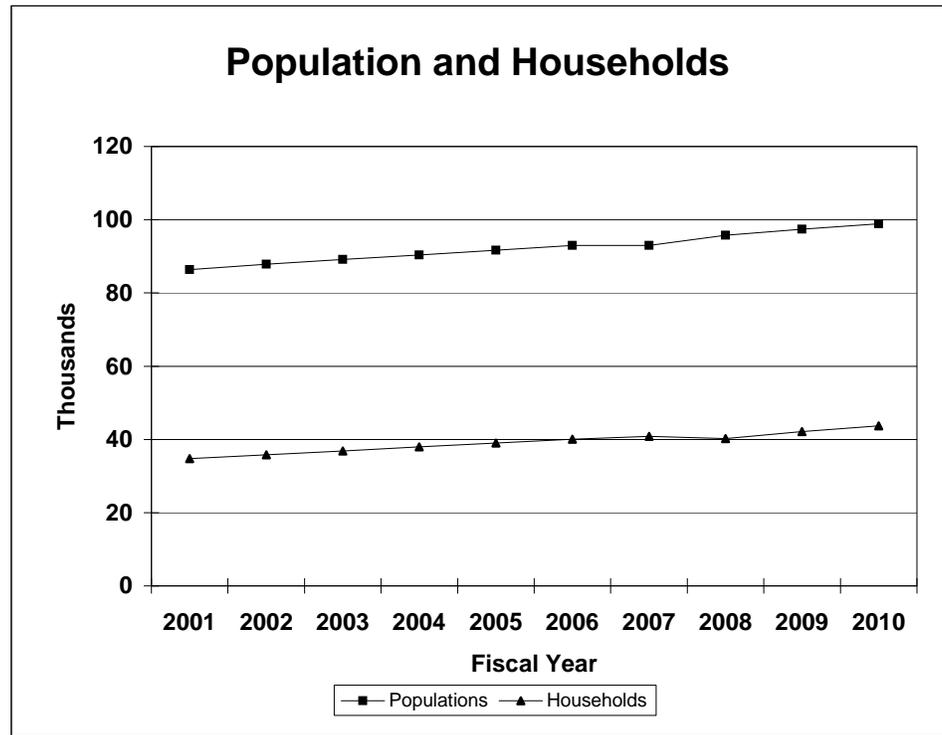
### POPULATION

#### Warning Trend:

A Decreasing Rate of Growth or a Sudden Increase in Population

#### Formulation:

Population  
Number of Households



Fiscal Year	Estimated Population	Estimated Households
2001	86,391	34,753
2002	87,838	35,817
2003	89,111	36,881
2004	90,384	37,945
2005	91,657	39,009
2006	92,935	40,077
2007	92,937	40,856
2008	95,782	40,233
2009	97,403	42,143
<b>2010</b>	<b>98,893</b>	<b>43,722</b>

#### Notes:

2000 - census numbers

2001-2005 - Internal City Manager's Office estimates (straight line projection used)

2006-2008 - US Census American Community Survey (ACS)

2009-2010 - Internal City Manager's Office (straight line projection from ACS)

#### Description:

The exact relationship between population changes and other economic and demographic factors has not yet been made clear. However, the evidence seems to indicate that changes in population can have a direct effect on city revenues because population levels appear to be at least indirectly related to such issues as employment, income, and property value. Sudden and substantial increases in population can create immediate pressures for new capital outlays on infrastructure, and for higher levels of service. In the case of annexations, where much of the capital infrastructure is already in place, the pressure may not be as great. However, there still may need to be an expansion of operating programs.

A decline in population would, at first glance, appear to relieve the pressure for expenditures because there would be less population to service. In reality, however, a city is rarely able to reduce expenditures in the same proportion as it is losing population -- at least not in the short run. First, many of a city's costs, such as debt service, pension and governmental mandates, are fixed and cannot be reduced in the short run.

Second, if the out migration is composed of middle- and upper-income households, then the City is left with a more expensive type of population to service -- the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative affect on city revenues -- the further the decline, the more adverse the affects on employment, income, housing and business activity.

**Analysis:**

For the period shown, estimated population has increased 14.47% and the number of estimated households has increased by 25.81%. As has been suggested in other indicators, a study of the number of households may reveal a more accurate reading on certain pressures for City services since service costs to households may be basically the same, regardless of the number of inhabitants. Neither the population nor household growth rates are a cause for concern because neither of them are declining, nor are they increasing substantially. The City uses U.S. Census Bureau counts for the years in which the census is tabulated and estimates the population and number of households in the years between the census.

**Sources:**

- U.S. Census Bureau - 2000 Census and Missouri Census Data Center
- <http://factfinder.census.gov> (using Columbia Missouri)

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**Notes:**

## Indicator 30

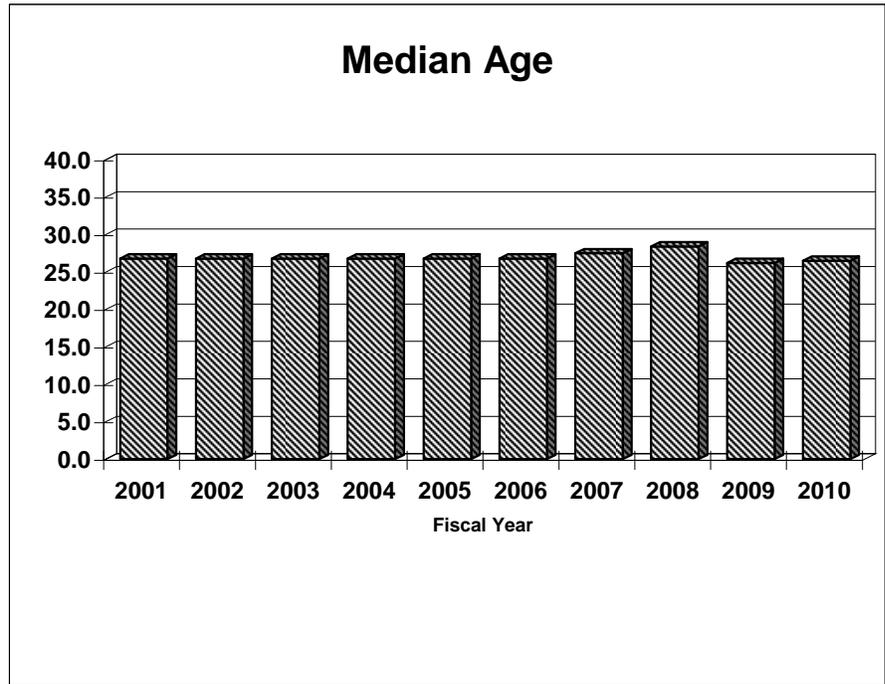
### MEDIAN AGE

#### Warning Trend:

Increasing Median Age of Population

#### Formulation:

Median Age of Population



Fiscal Year	Median Age
2001	26.8
2002	26.8
2003	26.8
2004	26.8
2005	26.8
2006	26.8
2007	27.5
2008	28.4
2009	26.2
<b>2010</b>	<b>26.5</b>

2000 - census numbers

2001-2005 - Internal City Manager's Office estimates (straight line projection used)

2006-2008 - US Census American Community Survey (ACS)

2009-2010 - Internal City Manager's Office (straight line projection from ACS)

#### Description:

As the population changes, the relationships between median age and the other economic and demographic factors are not clear. However, the evidence does indicate that an aging population and a rise in the number of senior citizens can hurt both revenues and expenditures profiles of a city.

Revenues may be affected for two reasons. First, the income of senior citizens is often in the form of Social Security benefits, which are not subject to taxes and therefore could reduce the amount paid to the state, reducing the amount paid by the state to the City in the form of grants etc. Secondly, senior citizens tend to spend less than younger persons.

As the younger age groups leave a community or decrease as a percentage of population, business activity can decrease to a greater proportion. This is especially true if most of the people leaving are between twenty-five and forty years old, since these people usually buy more than those in any other age group. If this age group leaves, it also means the community loses a significant portion of its labor force, and this can create an additional negative effect on the local economy. If the increase in median age is caused by a decrease in families with young children, this can have a favorable affect on city revenues because of reduced need for schools, recreational facilities, and related programs.

### **Analysis:**

For the period shown, the median age has ranged from a low of 26.2 years to a high of 28.4 years, with the current average median age for the ten year period is just at 26.8 years.

According to Missouri Census Data Center the percent of population in Boone County is broken down by age groups as follows: 18-24 years 18.2%; 25-44 years 28.5%; 45-64 years 21.8%, and 65 and over 9.1%. The trend should be monitored in the future to determine if the trend increase is becoming a matter that warrants concern. However, in Columbia the breakdown is as follows: 18-24 years 22.17%; 25-34 years 16.16%; 35-49 years 18.62%, and 50 and over 22.90%. Since Columbia is home of the University of Missouri, Columbia College, and Stephens College it is apparent that the age group of 18-24 years will continue to remain one of the high age groups in Columbia.

### **Sources:**

[http://mcdc.missouri.edu/websas/estimates\\_by\\_age.shtml](http://mcdc.missouri.edu/websas/estimates_by_age.shtml)  
<http://factfinder.census.gov> (using Columbia Missouri)

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### **Notes:**

**Indicator 31**

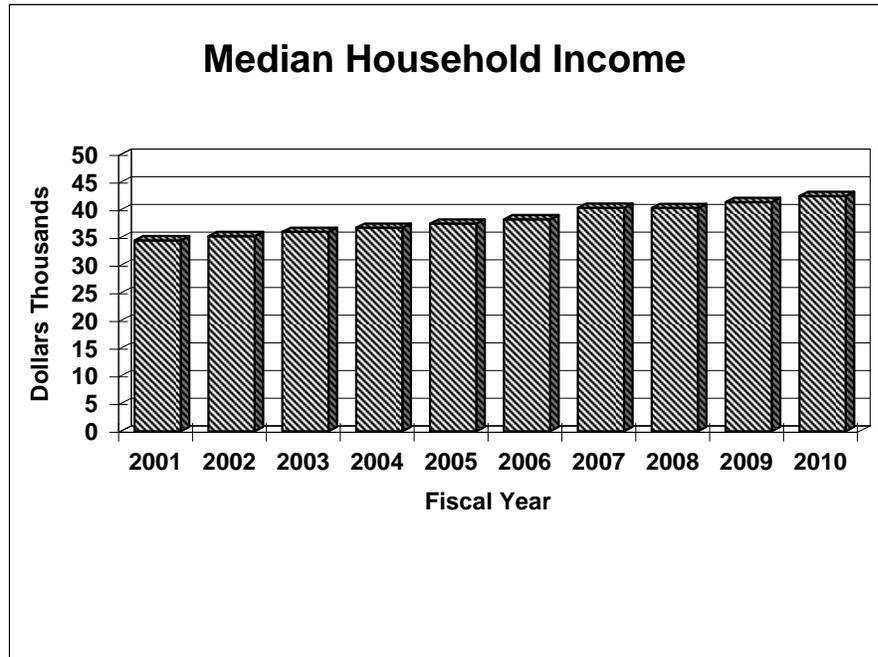
**HOUSEHOLD EFFECTIVE BUYING INCOME**

**Warning Trend:**

Decline in the Level of Household Income

**Formulation:**

Median Household Effective Buying Income



Fiscal Year	Median Household Income
2001	\$34,484
2002	\$35,239
2003	\$35,994
2004	\$36,749
2005	\$37,504
2006	\$38,260
2007	\$40,347
2008	\$40,326
2009	\$41,381
<b>2010</b>	<b>\$42,463</b>

2000 - census numbers

2001-2005 - Internal City Manager's Office estimates (straight line projection used)

2006-2008 - US Census American Community Survey (ACS)

2009-2010 - Internal City Manager's Office (straight line projection from ACS)

**Description:**

Household income is one measure of a community's ability to pay taxes -- the higher the income, the more property taxes, sales taxes, and business taxes the City can generate. If income is distributed evenly, higher per capita income will usually mean a lower dependency on governmental services such as transportation, health, recreation, and welfare. Credit rating firms use per capita income as an important measure of a city's ability to repay debt.

A decline in per capita income results in loss of consumer purchasing power and can provide advance notice that businesses, especially in the retail sector, will suffer a decline that can ripple through the rest of the City's economy.

**Analysis:**

Median Household income has increased by 23% for the period listed. The Median Household income has ranged from a low of \$34,484 to a high of \$42,463.

The increase in the period listed is 23.14%, thus there is no concern for this indicator. Obviously, if this indicator declined over the next few years, then ramifications could occur for the community, including a decline in property taxes and sales taxes.

**Source:**

--Census numbers <http://factfinder.census.gov>

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**Notes:**

## Indicator 32

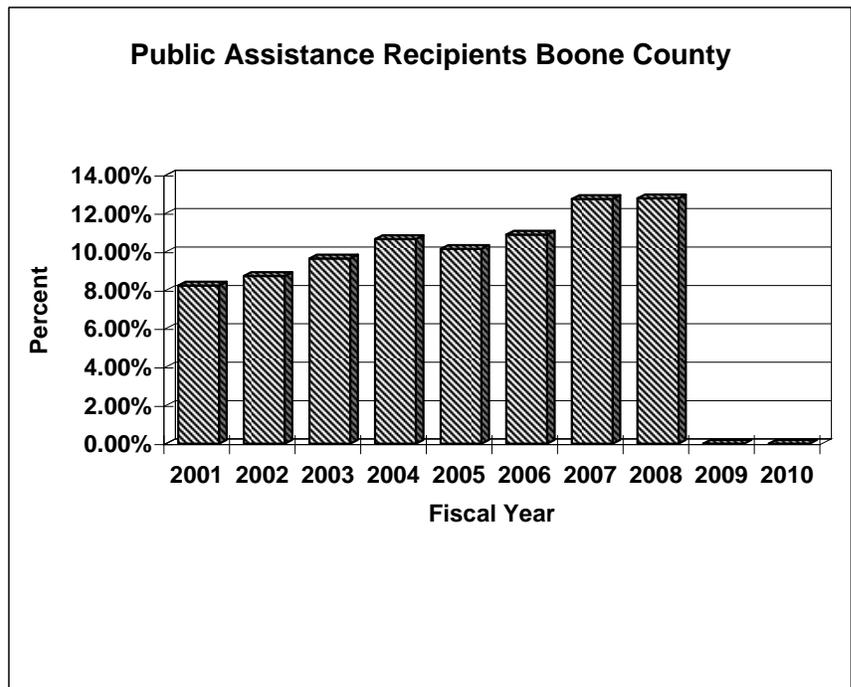
### PUBLIC ASSISTANCE RECIPIENTS

#### Warning Trend:

Increasing Percent of Population Receiving Public Assistance

#### Formulation:

$$\frac{\text{Public Assistance Recipients}}{\text{Total Population}}$$



Fiscal Year	Number of Public Assistance Recipients *	Estimated Boone County Population	Percent of Population Receiving Public Assistance
2001	11,298	136,977	8.25%
2002	12,109	138,600	8.74%
2003	13,527	140,067	9.66%
2004 **	15,056	141,216	10.66%
2005	14,548	143,343	10.15%
2006	15,904	146,048	10.89%
2007	18,870	147,947	12.75%
2008	19,162	149,870	12.79%
2009	N/A	151,818	***
<b>2010</b>	<b>N/A</b>	<b>153,792</b>	<b>***</b>

\* Total number of people in Boone County receiving assistance. This does NOT include all food stamp recipients.

The public assistance recipients number for 2004 was estimated at the time of printing, however, the number was revised to the actual state report when printing for 2005.

\*\* 2000 Census Numbers for County population

Prior to FY 2006 the "total persons receiving other assistance" did not include the list provided to the right.

\*\*\* N/A - Not Available - At the time of printing the Department of Family Services did not have the 2009 or 2010 report finalized.

#### Description:

An increase in this trend for several consecutive years might be closely associated with a decline in average personal income. The indicator may be used to focus on specific problems associated with growth of low-income families. As with measures of personal income, an increase in the number of public assistance recipients can signal a future increase in the level and unit cost of services because of the relatively higher levels of needs of low-income people, combined with their relative lack of wealth.

## Analysis:

During the period shown, the number of people requesting public assistance has fluctuated greatly. The percentage of the population receiving public assistance ranged from a low of 8.25% to a high of 12.79% during this period. The public assistance recipients will fluctuate slightly on a yearly basis depending on the number of applications pending.

Food Stamps furnished to households totaled 6,918 in FY 2010 up from 6,370 last year. The food stamp cases in FY 2010 provided food stamps to 18,838 recipients. A portion of the food stamp recipients also receive other public assistance as indicated in the total number of public assistance recipients. Those years that experienced increases in the number of public assistance recipients could have been due to an increase in the number of pregnant women recipients and elderly living longer. Also, Medicaid guidelines were changed whereby more children can be covered.

## Sources:

--<http://www.dss.mo.gov/re/pdf/fsd/fsd2006.pdf>

--U.S. Census Bureau - 2000 Census and Missouri Census Data Center

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## Notes:

### **The number of recipients receiving public assistance includes the following:**

Total persons receiving temporary assistance (children and parents)

All Children receiving medicaid in the category of MC, Poverty, and MAF and adults receiving medicaid

Total persons receiving "other" assistance (Listed below)

MC+ for Pregnant Women **(included in the 2008 count)**

Supplemental Aid to the Blind **(included in the 2008 count)**

Blind Pension **(included in the 2008 count)**

Medical Assistance **(included in the 2008 count)**

Supplemental Security Income and State Supplementation **(included in the 2008 count)**

Qualified Medicare Beneficiary **(included in the 2008 count)**

Specified Low-Income Medicare Beneficiary **(included in the 2008 count)**

Total persons receiving nursing care

### Indicator 33

#### PROPERTY VALUE

#### Warning Trend:

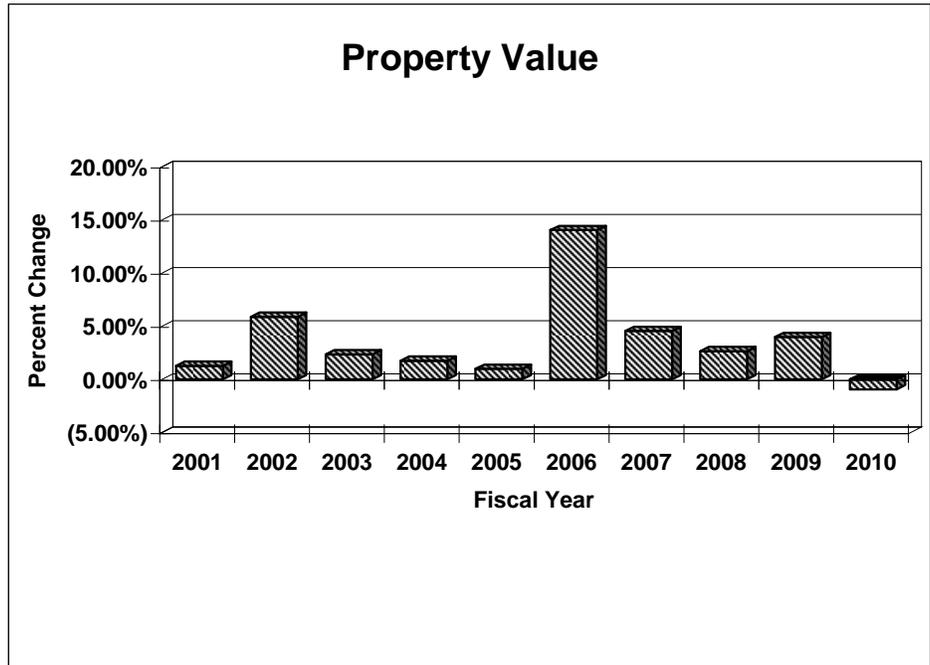
Declining or Negative Growth in Market Value of Residential, Commercial and Industrial Property

#### Formulation:

Change in  
Property Value  
(Constant Dollars)

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Property Value  
Prior Year  
(Constant Dollars)



Fiscal Year	Market Value Of Property	Consumer Price Index	Property Value In 1984 Constant Dollars	Percentage Change In Property Value (Constant Dollars)
2001	\$3,952,633,338	177.1	\$2,231,865,239	1.28%
2002	\$4,251,424,537	179.9	\$2,363,215,418	5.89%
2003	\$4,450,247,350	184.0	\$2,418,612,690	2.34%
2004	\$4,648,539,062	188.9	\$2,460,846,512	1.75%
2005	\$4,853,192,612	195.3	\$2,484,993,657	0.98%
2006	\$5,713,406,342	201.6	\$2,834,030,924	14.05%
2007	\$6,141,975,733	207.3	\$2,962,844,058	4.55%
2008	\$6,548,424,667	215.3	\$3,041,492,532	2.65%
2009	\$6,785,163,254	214.5	\$3,162,700,725	3.99%
<b>2010</b>	<b>\$6,830,813,429</b>	<b>218.1</b>	<b>\$3,132,595,952</b>	<b>(0.95%)</b>

Since 1998 the Bureau of Labor Statistics (BLS) has used 1984=100 when computing the Consumer Price Index. Prior to that BLS used 1967=100. The city decided to convert to the 1984 stats in 2007 since there was 10 years worth of data to use for comparison.

#### Description:

Property value is important to cities who rely heavily on the property tax as a substantial portion of their revenue. If a city does not lower or increase its tax rate, then the higher the aggregate property value, the greater the revenues produced. Cities experiencing population and economic growth will likely see a growth in property values -- at least in the short run. This is because in the short run the supply of housing is fixed, and the increase in demand due to growth will force prices up. The reverse tends to be true for declining areas.

The extent to which declining property value (constant dollars) affects city revenues depends on the City's reliance on the property tax.

**Analysis:**

In FY 2005 there was a general reassessment of all properties. When major reassessments occur, the growth in subsequent years will generally be much smaller. The City continues to experience growth in both commercial and residential areas.

Although the growth fluctuates significantly over time, it is of little consequence to the City as it does not rely on property tax revenues as a major source for financing its general government operations.

**Sources:**

- City of Columbia Comprehensive Annual Financial Reports, Table 5
  - <http://www.stats.bls.gov>
  - Consumer Price Index are annual archived numbers from the Bureau of Labor.
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**Notes:**

## Indicator 34

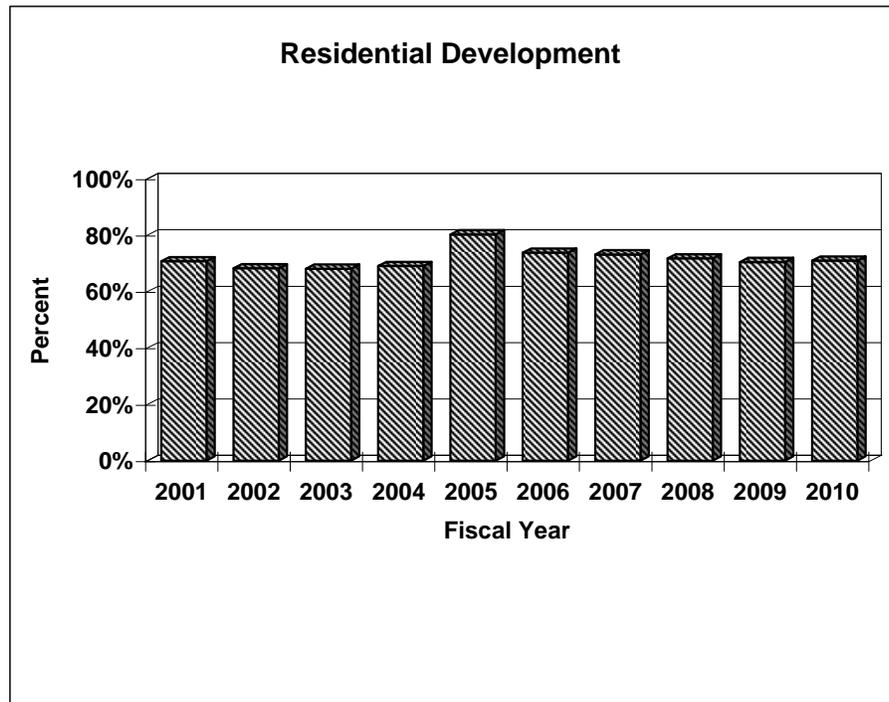
### RESIDENTIAL DEVELOPMENT

#### Warning Trend:

Increasing Market Value of Residential Property as a Percent Of Total Property Value

#### Formulation:

$$\frac{\text{Market Value of Residential Property}}{\text{Market Value of Total Property}}$$



Fiscal Year	Market Value-- Residential Property	Market Value -- Total Property	Residential Property As a Percent Of Total Property
2001	\$2,795,469,711	\$3,952,633,338	70.72%
2002	\$2,900,971,689	\$4,251,424,537	68.24%
2003	\$3,028,953,300	\$4,450,247,350	68.06%
2004	\$3,209,104,884	\$4,648,539,062	69.03%
2005	\$3,895,357,916	\$4,853,192,612	80.26%
2006	\$4,212,721,532	\$5,713,406,342	73.73%
2007	\$4,492,291,279	\$6,141,975,733	73.14%
2008	\$4,696,608,768	\$6,548,424,667	71.72%
2009	\$4,779,396,195	\$6,785,163,254	70.44%
<b>2010</b>	<b>\$4,846,863,211</b>	<b>\$6,830,813,429</b>	<b>70.96%</b>

#### Description:

Generally speaking, the net cost of servicing residential development is greater than the cost of servicing commercial or industrial development. This is because residential development usually creates more expenditure demands than revenue receipts. The old planning adage is that residential development creates expenditure drains, commercial development pays for itself, and industrial development creates revenue surpluses. Under such a set of circumstances, the ideal condition would be to have sufficient industrial development to offset the costs of residential development.

There are, however, many exceptions. For example, a high-density residential area occupied by middle-aged, wealthy residents, who are heavy consumers, and who look to government for fewer General Fund services can generate more revenue than service costs. In addition, if in new subdivisions, the developer is required to construct the basic infrastructure, the expenditure drain may not occur -- at least in the short run.

**Analysis:**

Although industrial development may not cause a drain on service-oriented expenditures, it may tie the community more to national economic trends than is desirable. The City of Columbia, to a certain extent, is insulated from national economic pressures. Although unemployment is generally less than the national average, a significant portion of it is keyed to manufacturing firms who are responding to national economic pressures.

Residential property as a percentage of total property has increased from 70.72% to 70.96% for the period shown as a result of increased commercial development and assessed values. A large portion of the increase in commercial property is from the northwest section of the City including Columbia Mall, Bernadette Square and complex development, State Farm and Shelter Insurance expansion of facilities, and Holiday Inn expansion of facilities.

In October 2003 Famous Barr (now Macy's) opened in the Northwest part of Columbia along with Best Buy and Hobby Lobby. Columbia continues to experience considerable residential development in several sections of the City. The net cost of servicing residences is higher than that of commercial property.

In FY 2005 Columbia experienced the opening of Bass Pro (March), Old Navy, Linens-n-Things and Shoe Carnival (August) along with additional well-known restaurant establishments.

In FY 2007 Kohl's opened in Columbia, along with 2 relocations of new Walmarts located at Fairview and Broadway and Nifong - east of Providence.

In FY 2009 - Linens-n-Things and Circuit City both closed their doors.

FY 2010 Bed, Bath and Beyond moved into the vacated Linens-n-Things space.

**Sources:**

--Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports, Table 5

--FY 2002 to present City of Columbia Financial Management Information Supplement, Table 5

--Boone County Assessor's Office

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## Indicator 35

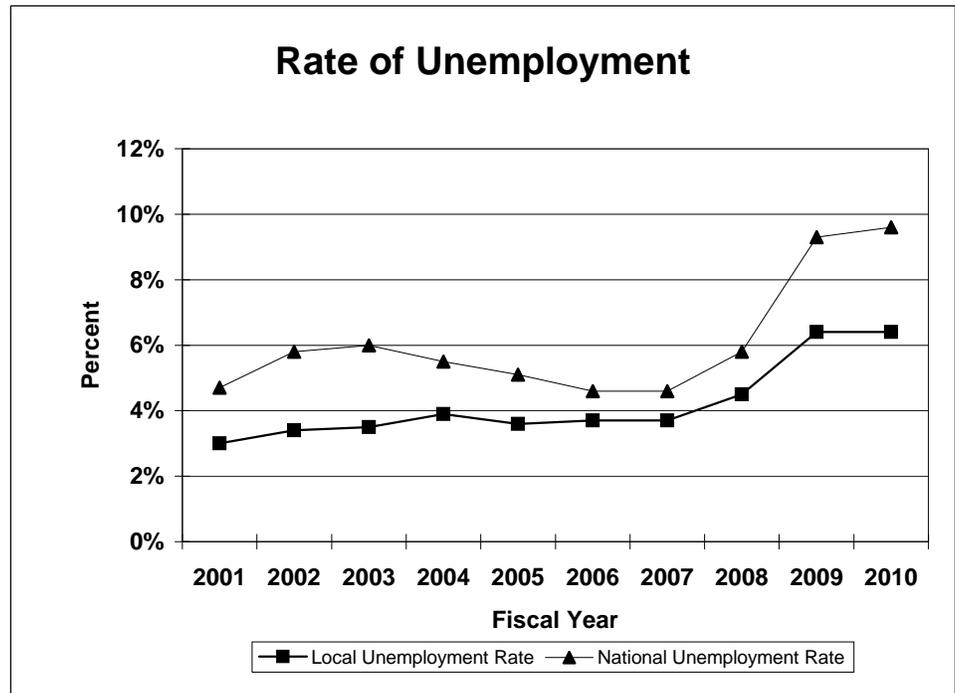
### EMPLOYMENT BASE

#### Warning Trend:

Increasing Rate of Unemployment or a Decline in Number of Jobs Provided Within the Community

#### Formulation:

Unemployment Rate and Number of Jobs in the Community



Fiscal Year	Unemployment Rate Local	Unemployment Rate National	Jobs In Community - Civilian Labor Force
2001	3.0%	4.7%	85,467
2002	3.4%	5.8%	86,929
2003	3.5%	6.0%	87,936
2004	3.9%	5.5%	88,214
2005	3.6%	5.1%	91,210
2006	3.7%	4.6%	92,265
2007	3.7%	4.6%	93,041
2008	4.5%	5.8%	92,533
2009	6.4%	9.3%	92,747
<b>2010</b>	<b>6.4% **</b>	<b>9.6% **</b>	<b>92,484 **</b>

\* All figures have been restated to reflect annual amounts for each year reported by the Bureau of Labor

\*\* Preliminary numbers - 2010 annual amounts were not certified at the time of printing

#### Description:

Unemployment and jobs in the community are considered together because they are closely related; and for purposes of this discussion are referred to as "employment base." In addition, for comparative purposes, the national unemployment rate is included. Employment base is important because it is directly related to the levels of the business activity and personal income. Changes in the number of jobs provided by the community are a measure of and an influence on business activity. Changes in rate of employment of the community's citizens are related to changes in personal income and thus, are a measure of and an influence on the community's ability to support its local business sector.

If the employment base is growing, if it is sufficiently diverse to provide against short-run economic fluctuation, or downturn in one sector, and if it provides sufficient income to support the local business community, then it will have a positive influence on the city's financial condition. A decline in employment base as measured by the number of jobs, or the lack of employment, can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

**Analysis:**

The unemployment rate for Columbia has varied from a high of 6.4% to a low of 3.0% with the reported 2010 rate at 6.40% while the number of jobs have increased 8.21% for the period shown. This compares to a national unemployment rate in the same period ranging from a high of 9.6% to a low of 4.6%. During the past couple of years listed, the gap between the National unemployment rate and Columbia's unemployment rate is narrowing. The current economic factors have had an impact on the economy in Columbia.

Although the unemployment base has been sufficiently diverse to cushion against temporary economic downfalls in any particular sector, most employment fluctuations have been associated with national manufacturing firms located in Columbia. Such jobs comprise slightly less than 10% of the City's total work force and have been effected by the current economic factors on a national level.

Staff is monitoring this trend. The REDI Corporation has been working to increase employment opportunities in the area with the creation of an Industrial Land Committee. Other employment opportunities are in the works such as the Discovery Ridge Incubator project.

In FY 2010 the city of Columbia, Boone County and Regional Economic Development, Inc. (REDI) announced that IBM had selected this community to locate a technology service delivery center that would employ up to 800 technical professionals.

**Sources:**

- Missouri Division of Employment Security (November Preliminary Report)
  - <http://stats.bls.gov/news.release/laus.nws.htm> - Obtained in the month of December
  - <http://stats.bls.gov>
  - [http://www.bls.gov/eag/eag.mo\\_columbia\\_msa.htm](http://www.bls.gov/eag/eag.mo_columbia_msa.htm)
- 

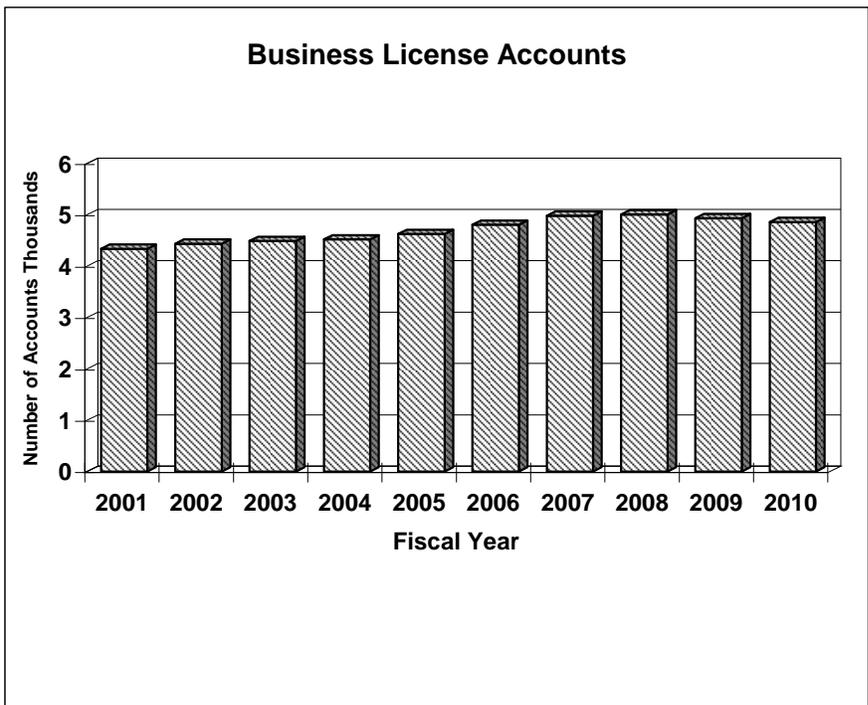
**Notes:**

## Indicator 36-A

**BUSINESS ACTIVITY:**  
**Business License**  
**Accounts on File**  
**with the City**  
**of Columbia**

### Warning Trend:

Decline in Business  
 License Accounts  
 Over a Two-Year Period



Fiscal Year	Business License Accounts	Percentage Change in Business License Accounts
2001	4,338	1.43%
2002	4,439	2.33%
2003	4,489	1.13%
2004	4,521	0.71%
2005	4,627	2.34%
2006	4,807	3.89%
2007	4,982	3.64%
2008	5,008	0.52%
2009	4,933	(1.50%)
<b>2010</b>	<b>4,859</b>	<b>(1.50%)</b>

### Description:

The number of business license accounts can affect the City's financial condition in two ways. First, it can assist prediction of sales tax revenue yields and, second, it is an indication of business activity that could affect other demographic and economic areas, including the employment base, personal income levels and property values. Changes in business license activity tend to be cumulative.

A decline in accounts will tend to have a negative impact on employment base, income and property values. This in turn can create further declines in business activity as allied industries and services are impacted from the loss of business.

**Analysis:**

The number of business license accounts has increased by 12.01% for the period shown. This increase is the result of additional light manufacturing facilities locating in Columbia, growth in locally owned businesses and small retail shops.

The total number of home occupations licensed in FY 2009 was 997 compared to the total number of home occupations in FY 2010 which is 1,024. This is a 3.86% increase compared to the previous year.

Business License now has a program in place to maintain a more accurate tracking of the number of business licenses, home occupations, liquor licenses etc.

**Source:**

--City of Columbia Finance Department, Business License Division

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**Notes:**

## Indicator 36-B

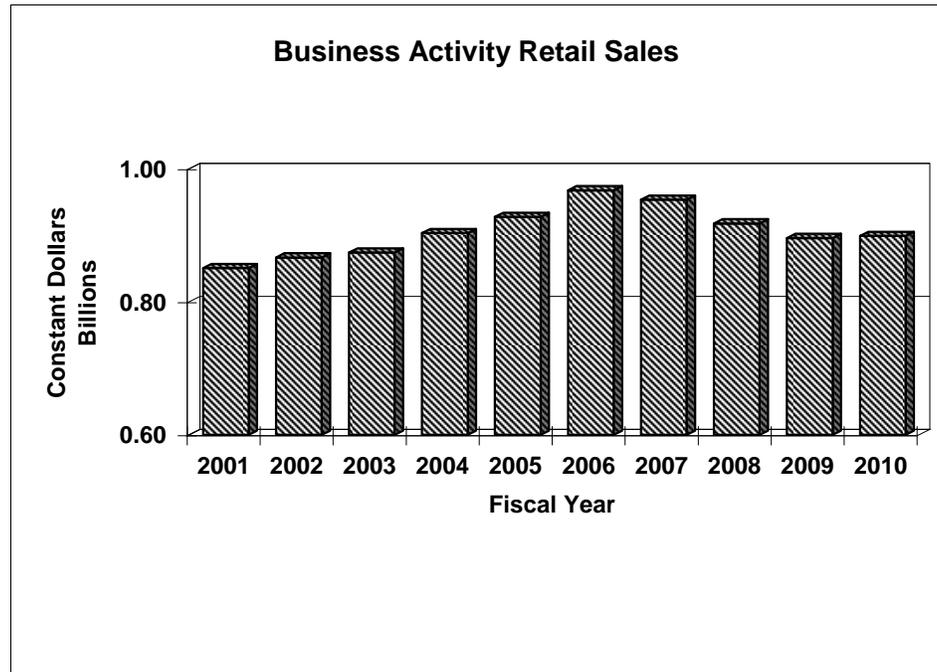
### BUSINESS ACTIVITY: Retail Sales

#### Warning Trend:

Decline in Business Activity as Measured by Retail Sales (Constant Dollars)

#### Formulation:

Retail Sales (Constant Dollars)



Fiscal Year	Estimated Retail Sales	Retail Sales Growth	Consumer Price Index	Retail Sales In Constant Dollars
2001	\$1,505,913,800	3.35%	177.1	\$850,318,351
2002	\$1,558,620,000	3.50%	179.9	\$866,381,323
2003	\$1,608,167,400	3.18%	184.0	\$874,004,022
2004	\$1,706,044,600	6.09%	188.9	\$903,146,956
2005	\$1,811,118,300	6.16%	195.3	\$927,351,920
2006	\$1,950,101,600	7.67%	201.6	\$967,312,302
2007	\$1,975,706,800	1.31%	207.3	\$953,066,474
2008	\$1,975,749,800	0.00%	215.3	\$917,660,135
2009	\$1,921,501,200	(2.75%)	214.5	\$895,650,261
<b>2010</b>	<b>\$1,959,805,400</b>	<b>1.99%</b>	<b>218.1</b>	<b>\$898,762,428</b>

#### Description:

The level of retail sales can affect the City's financial condition in two ways. First, it directly affects revenue yields to the extent that they are reliant on sales tax receipts. And second, the effect is indirect to the extent that changes in retail sales affect other demographic and economic areas such as employment base, personal income, etc. This in turn can create further declines in such business activity.

**Analysis:**

Constant dollar retail sales fluctuate by 5.70% for the period shown. This reflects on the current economic trend of the decrease in current retail sales growth. The fluctuation in retail sales has ranged from approximately -2.75% to 7.67% for the period listed. Sales tax figures continue to be closely monitored on a monthly basis.

**Sources:**

- Prior to FY 2002 City of Columbia Comprehensive Annual Financial Reports
    - Exhibit B-2: General Fund Sales Tax Revenue
    - Exhibit C-3: Public Improvement Sales Tax Revenue
  - FY 2002 to present City of Columbia Financial Management Information Supplement
    - Exhibit B-2: General Fund Sales Tax Revenue
    - Exhibit C-3: Public Improvement Sales Tax Revenue
  
  - "Monthly Labor Review" (CPI)
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**Notes:**

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