

City of Columbia

Adopted Budget

FY 2015

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Our Mission

We make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable, and healthy economy, community and environment through a democratic and fiscally responsible government.

Our Vision

Columbia will be a connected, informed and engaged community renowned for its Safe neighborhoods, vibrant economy, educational excellence, customer service and quality of life served by an efficient, responsive and open government.

Core Values

CUSTOMER SERVICE:

We *EXIST* to provide the best possible service to our customers.

COMMUNICATION:

We *LISTEN* to our customers and respond with clear, compassionate and timely communication.

CONTINUOUS IMPROVEMENT:

We *VALUE* continuous improvement through planning, learning, and innovative practices.

INTEGRITY:

We *EXPECT* our employees to be ethical, honest and responsible. Our customers deserve nothing less.

TEAMWORK:

We *ACHIEVE* results through valuing diversity and partnerships within our own organization as well as the community. Each person's contribution is critical to our progress.

STEWARDSHIP:

We *DEVELOP* and *EMPOWER* our employees to serve the community to the best of their ability. We are responsible with the resources the community entrusts to us.

Core Competencies

Community Stewardship
Consensus-building
Supporting quality of life through full city services
Innovation

Council – Manager Form of Government

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City Manager
Mike Matthes
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Columbia

Missouri

For the Fiscal Year Beginning

October 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Stone'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbia, Missouri for its annual budget for the fiscal year beginning October 1, 2013 (FY 2014).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the 18th consecutive year the City of Columbia has received this award.

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CITY OF COLUMBIA, MISSOURI

OFFICE OF CITY MANAGER

September 24, 2014

Dear Mayor and Members of the City Council:

This budget reflects your goals and guidance as expressed throughout the year but primarily from your Retreat in March. Recommendations are aligned with priorities you adopted in the City's Strategic Plan.

The FY 2015 budget includes total estimated spending of \$430,055,472 and total expected revenues of \$399,127,629. I recommend a net increase in staff of 56.55 FTE, mostly in the utility and transportation areas due to conversion of temporary positions to permanent positions, for a total 1,441.55 permanent City employees, or 12.07 employees per thousand population.

No City tax increases are proposed in the budget, but I recommend several utility rate increases in electric and sewer. To increase cost recovery for City services, I recommend fee increases for planning and zoning, rental inspections, parking lot permits, parking fines, parks and recreation programs and sewer and solid waste services. The Municipal Judge has also increased municipal fines.

FY 2015 in many ways will be a watershed year, a pivotal moment in time for our own recovery from the economic recession.

Because our economy is built primarily on education, health care and associated businesses, Columbia fared relatively better than many other communities over the last five years. Still, people were hurting and, through conservative budgeting, postponed spending and limited cost recovery for City services, we continued our core mission while softening the impact on the taxpayer.

This is the first year since I became City Manager that we have no layoffs and can recommend a small across-the-board increase for all employees. We have closed the General Revenue budget gap and found ways to propose more funds for Police, Fire and street improvements. Yet, as we complete projects promised to voters through ballot issues, we face a backlog of service and infrastructure improvements that need funding solutions.

We need to ask voters to support five ballot initiatives in FY 2015 (across two calendar years) to fund public safety, roads, electric, storm water and other infrastructure needs. The combination of our reliance on sales tax, the growth of online (tax-free) shopping and the recession prevented us from keeping pace with public safety staffing needs.

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While I am proposing three new positions for the Police Department and one for the Fire Department, we're still behind when you compare service demands to the number of positions we have to respond.

The solid waste budget is in jeopardy. Spending exceeds revenue, and the utility is running out of reserves. This budget includes four actions to help reach a more balanced budget in this utility: use of debt, rather than cash, to fund capital improvements; increased rates for commercial and CID customers; higher landfill fees over two years to meet the market rate; and reducing the number of black bags provided to residential customers from 75 to 50 per year. These changes will keep the utility solvent for another year, require no residential rate increase and provide time for more detailed study of future options.

Finally, the Affordable Care Act (ACA) requires us to provide health care benefits for temporary employees working an average of 30 or more hours per week. Complying with this law represents a significant cost increase and an opportunity. Rather than simply provide the health care benefits, I propose making many of these positions full-time. This will comply with the ACA and improve our ability to consistently deliver good service.

These challenges should be factored into our strategic plan update, scheduled in FY 2015. To provide a longer-term perspective for several City enterprise operations, the budget includes five-year forecasts, which will be regularly updated. Cost-of-service studies for Sewer, Storm Water and Solid Waste also will help us plan for future needs.

As of July 1, 2014, we have implemented almost 75% of our strategic goals, initially adopted in 2012. I want to mention a few of the more remarkable achievements and am confident we will reach all of our goals on time and under budget.

- COMO Connect completely re-invents our bus system, serving more of the community with more consistent hours and shorter wait times between busses.
- The Contact Center is open for business, significantly improving our level of customer service for solid waste. More service lines will be absorbed into the Contact Center over the next few years until we have a one-stop shop for all resident needs.
- City University, our in-house professional development center, offers a systematic training program to give all of us the tools to perform at an excellent level.

Strategic Priority: Financial Health

Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management, and revenue growth.

Balanced Budget

In our last survey, citizens said that balancing the City budget was their third-highest priority, just behind improving streets and preventing crime. For the second consecutive year, the FY 2015 General Fund remains balanced except for reserves used to fund the pension solution adopted two years ago. As expected, the amount needed for this purpose is starting to decline. For FY 2015 I recommend using \$914,663 from the General Fund balance, as compared to \$1,017,900 in FY 2014. Current actuarial evaluations show the funding ratio for the LAGERS pension plan has improved to 80%. Both the Police and Fire pension plans

funded ratios have improved to 55%. Our goal is to have all three pension funds 80% funded (the industry benchmark) by 2032. To continue our progress, I recommend adding a Pension Administrator to provide full-time oversight to this function.

Sales Tax Growth

City sales tax revenue is expected to be 2% above last year's amount. While this is positive growth, it is not enough to keep up with community needs and expectations, especially in public safety. Comparing our sales taxes per capita in constant dollars over the past ten years, the amount has decreased nearly 15%, due in large part to the growing volume of online sales that are not subject to sales tax.

Like other entities that rely on this revenue source, we are caught in a vice of conflicting tax policy that meshes federal, state and local tax laws. Council has expressed interest in supporting federal legislation to tax online sales and state legislation to adopt the Streamlined Sales and Use Tax Compact. I recommend continuing to communicate this position to our delegations in FY 2015.

Parking

During retreat, Council suggested that the City should charge more for parking. This budget responds with a \$5/month increase for surface lot permits and a \$5 increase in parking fines beginning January 1, 2015. The money generated from the fine increase will help fund three additional positions in the Police Department. I also recommend a change in the hours of parking enforcement hours to 8 a.m. - 7 p.m. as suggested by the Parking Task Force. This change will better reflect Downtown parking demand.

Solid Waste

As noted in last year's budget, this utility has relied on fund balances to cover its annual expenses. Looking to the future, Solid Waste will have major capital project needs, including building a new disposal cell; relocating collection and administration functions to the landfill; and expanding the Material Recovery Facility that handles recyclables. To meet these needs, we must identify additional funding, change how we collect trash or both.

During Retreat, Council asked staff to identify the lowest cost methods for collecting trash, increasing recycling and conducting a pilot project to offer collection method choices. The Solid Waste cost-of-service study is not complete, but we know there are areas where the City does not fully recover its costs. I recommend starting with small changes (listed below) in FY 2015 and then using the completed study to guide the future:

- Reducing black bags provided to residents from 75 to 50 per year
- Increasing the commercial rate, roll-off rate, and the CID-area rate by 10%;
- Increasing the landfill fee by \$3, from \$38/ton to \$41/ton; and
- Renewing the University of Missouri contract this fall with an increase to cover costs.

The completed cost-of-service study will help us assess future changes. Staff will explore options such as pay-as-you-throw and allowing a choice of using garbage bags or roll carts, with different rates for each option. We may recommend moving toward a bin-based recycling system if our research and customer input support consideration.

COFERS Project

The Columbia Financial Enterprise Resource System (COFERS) is a capital budget item that will do more to improve City efficiency and effectiveness over the next 20 years than almost any other initiative. Implementation started this year with customer service tracking, time and attendance and various core financial modules. For FY 2015 I recommend continued support as modules for budgeting, purchasing, accounting, project management, and other core City financial functions are implemented.

Strategic Priority: Customer Focused Government

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Setting the Bar for Customer Service

Boosting customer satisfaction has been one of my highest priorities for City government. The 2013 citizen satisfaction survey showed that 69% of respondents were satisfied or very satisfied with the level of customer service provided by City staff. That's up two percent from 2011. While it's 14% higher than the national average for cities and 19% higher than the Kansas and Missouri average, our true benchmark is local satisfaction.

Starting this fall, we will conduct annual citizen satisfaction surveys, instead of scheduling them every two years. Council members use this data to determine strategic priorities, business plans and budgets, and annual surveys will eliminate the two-year time lag between problems and responses. Because listening to the citizen voice is the key to good service, we'll also be surveying the community on parks and recreation priorities to prepare for a Park Sales Tax ballot issue in FY 2016.

The Journey to Excellence

The City's internal Journey to Excellence (J2E) Committee will continue to lead performance improvement efforts. If the time is right, we will apply for a Missouri Quality Award, the state's equivalent of the prestigious Malcolm Baldrige National Quality Award bestowed on the country's highest-performing organizations. Award winners make the customer the focus of all their decisions and operations. Actually winning an award could take years, but the journey of discovering our strengths and finding opportunities for improvement is the real benefit.

Contact Center Expansion

This is the place where Baldrige quality improvement principles are playing out in real time. Launching the Contact Center in FY 2014 was a strategic priority backed with leadership support and resources. The Contact Center hears the citizen voice first-hand. In its first quarter of operation, the Center handled nearly 6,800 requests for services from and information about City solid waste collection. As our learning increased, our processes changed and our workforce adapted. We improved customer communication and online resources and mitigated customer frustration. For FY 2015 I recommend adding a Customer Service Representative to allow the Contact Center to handle calls relating to street issues such as potholes, missing street signs, sidewalk maintenance and snow removal.

COMO Connect

This new “brand” for Columbia Transit is another example of how citizen voices transformed service design. I am profoundly proud of how our staff responded to their wishes and how they’re preparing the community for the August 4 COMO Connect launch.

We offered free public classes on the new system, routes and times. We placed new signs at all bus stops and distributed new map booklets. The DoubleMap App can be downloaded from our website, <http://www.comoconnect.org/> to track buses so riders know when to show up at the bus stop.

Riders were able to try COMO Connect for free in August. For next year we’ll offer a \$3 daily pass that can be purchased on the bus for unlimited rides on the day of purchase. All current passes can still be purchased at the Wabash Station, through the COMOconnect.org website and at other locations to be announced soon.

During Retreat, Council asked that the budget for transit and paratransit service be doubled in three years which, unfortunately, is not financially possible within our existing revenue sources. Instead, I recommend that you allocate one-half of the new growth in Transportation Sales Tax revenues, projected at \$110,162, to Transit in FY 2015 and continue this practice in future budgets, thereby incrementally growing financial support as revenue allows.

Council also expressed interest in adding late-night service (at an estimated cost of \$160,000 per hour) and having transit service be free at the fare box. For FY 2015, this budget does expand free fares to include students aged 18 and under (Kindergarten – 12th grade) with a current school or state-issued ID. If they wish to apply, we will be prepared to issue IDs to students who don’t have them from other sources.

Communication and Accountability

As City Manager, each year I have a duty to provide the community with a State-of-the-City performance report. The challenge has been to find the best way to get this information into the hands of citizens. In FY 2015 I will combine the annual performance report and our citizen handbook into a single resource that will be mailed out to each household in Columbia. The Office of Cultural Affairs will commission local artists to provide the primary design elements so the final product is something that citizens will enjoy and want to pick up, again and again.

More Customer-Focused Staff

For FY 2015, I included additional staff specifically dedicated to customer relations and service in several City offices:

- Business Licensing;
- Utility Customer Services, for billing and payment arrangements;
- Water and Light Department, to respond to water main breaks and service leaks and to coordinate service delivery; and
- Transit, including bus drivers and equipment maintenance.

Strategic Priority: Economic Development

Support and further stimulate our local economy.

Southern Business & Development Magazine named Columbia one of the “top ten shining examples of economic development that’s working.” This reflects the work of Economic Development Director Mike Brooks, who will retire this year, and we are grateful for his time with us. With his previous experience in a university town, Mike knew that nurturing young talent in an increasingly research- and technology-centered economy would fuel Columbia’s economic engine. He was right: we have the fastest growing economy in Missouri, and unemployment is down.

Mike also coordinated a broadband study which, when implemented, could significantly improve the community’s economic and creative activity. Our challenge is to find a successor who can build on Mike’s success in an environment that doesn’t allow for the use of traditional economic development tools.

Columbia Regional Airport

In February 2013, partners in Columbia and throughout mid-Missouri made a \$3 million revenue guarantee to American Airlines to assure the success of new flights to Dallas and Chicago. This strategy has been successful: we have made only one payment to the airline for the year-and-a-half of the agreement’s existence. If this trend continues, we will return the guarantee funds to our partners, with interest as the interest earned on the guarantee balance currently exceeds the one payment made to the airline.

For 2015, I recommend several improvements to make using Columbia Regional Airport safer, more accessible and more enjoyable:

- Building an ADA-accessible snack bar and a restroom in the holding area;
- Adding an Airport Safety Supervisor and Equipment Operator; and
- Upgrading the Crosswind Runway 13-31 Eastside intersection as we begin to reconstruct both runways.

The runway upgrade is the start of a multi-phase project that will allow larger planes to use the airport and help us attract new airlines. We are updating our market study to identify new passenger markets and destinations.

Economic Development

As a member of REDI, Inc., we will continue our grass-roots support for new entrepreneurs and business start-ups. This includes hosting weekly “1 Million Cups” events for innovators and mentors; the annual #Boom idea pitch competition; and the small business incubator. Last year we served 49 clients who created 25 companies in our incubator, connecting them with established, successful entrepreneurs through the 1 Million Cups initiative. In FY 2015 REDI will launch a revolving loan fund established by Council with a \$150,000 commitment from the FY 2012 budget surplus. With Council approval, we expect to make a first round of start-up loans next year.

Strategic Priority: Growth Management

Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Citizen satisfaction with how well the City plans for growth remains steady, at 34%, but lower than we would like. When these opinions are mapped, they appear to reflect places inside our corporate boundaries where new development accelerated ahead of streets and other service and where problems persist. This is the case on our fringe and in our urban core. As a strategic priority, growth management is the great scale where private property rights are weighed against the general public welfare.

Implementing “Columbia Imagined” Comprehensive Plan

Our first step to address satisfaction with growth management was working with the community to prepare “Columbia Imagined,” an integrated approach to preferred physical development. In FY 2015 we will complete revisions of local zoning and subdivision regulations into a unified code. Other implementation goals include neighborhood planning, housing options and a development scorecard. I recommend two new staff positions to enhance this work.

Cost Recovery for Services linked with New Construction

Roads and sewers are critical, expensive services that open up property for development. During retreat, Council directed staff to find options for balancing the amount of infrastructure costs paid by new development with the infrastructure demands that new development creates. Data used to support Council decisions included an update to a development fee study, initially prepared voluntarily by citizen Ben Londeree, and a sewer utility cost-of-service study prepared by a consultant.

At Council’s direction, the City will pursue a new construction development fee ballot issue in November 2014. If voters approve, development fees would be dedicated to road improvements.

For FY 2015 I also propose raising the sewer connection fee from \$800 to \$1,200 for a 5/8” meter to recover more of the cost of new construction. Our just completed cost-of-service study for sewer recommended an increase to \$2,460, which will be considered in future budgets.

Strategic Priority: Health, Safety, and Well-Being

Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

At 80 percent, citizen satisfaction with Columbia’s quality of life is slightly higher than the average score in other Missouri and Kansas cities, and it matches the average score nationwide. “Quality” may be defined many ways, but in Columbia it has a lot to do with feeling safe and preventing crime, the number two priority identified in the last citizen satisfaction survey. We all want to be safe in our homes, at work and during our leisure hours. We all want good health and lots of things to do, close to home.

Police, Fire and Justice

Violent crime rates are down in Columbia and nationwide, but that doesn’t mean there isn’t activity that keeps us on high alert. I commend our Police Officers for walking the delicate line between enforcer and diplomat. They are aggressively pursuing those who endanger the

community with gunplay while they simultaneously engage citizens through one-on-one talks, public education, mentoring and even sports. They are increasing personal accountability by wearing body cameras that will record all their contacts with individuals.

Thanks also are due to the Mayor's Task Force on Community Violence, co-chaired by City Council Representatives Trapp and Nausser. These citizen volunteers provide data on the history, trends and current status of violent crime. Their first result is the "Ban the Box" legislation that the Council will consider in the coming month. Their ongoing work will likely result in more recommended actions to continue to drive down crime in Columbia.

This budget does propose adding two Police Officers and one investigative position, all supported with increases in parking fines. I also recommend funding one new Firefighter with parking fines; continued federal grant funding for several current Firefighters; replacement of two emergency response vehicles; and the purchase of personal protective equipment for the Firefighters. These hires will allow us to do more community policing, help solve crimes and bring Fire Station #2, in central Columbia, close to being staffed full-time.

The Municipal Judge has ordered fines for speeding increased by \$10 for all speeds between 1-23 mph over the posted speed limit, effective July 1, 2014. Speeds exceeding 23 mph over the posted speed limit require a mandatory court appearance. Any violation in a construction or school zone is an additional \$50 fine. The amount of a fine for an offense must be within the range of punishment set by ordinance and is set at the Judge's discretion.

Public Safety Ballot Issue

The City Council has been considering a November 2014 ballot to ask voters to approve a property tax increase for public safety. Our current property tax rate is \$0.41/\$100 assessed valuation. A 30-cent increase in the tax rate over five years would allow for 30 new Police Department positions, 15 new Fire Department positions and the equipment and vehicles those employees would need. That rate equates to a little under \$8 per month for the average home owner.

Expanding Parks, Trails and Green Space

Thanks to voters who approved the City's Park Sales Tax, Columbia's award-winning park system added more green assets last year:

- Children's Grove, a symbol of our care for young people, at Stephens Lake Park;
- the new Scott's Branch Trail connecting hundreds of homes to Columbia's trail system and inviting a more active lifestyle;
- Bonnie View Nature Sanctuary, an urban haven for wildlife, native plants and nature lovers; and
- 3M Flat Branch – Hinkson Creek Wetlands, created through a 16-agency partnership to store 10 million gallons of water runoff and improve local stream quality.

In the run-up to 2016 ballot issue to renew the Park Sales Tax, we plan further improvements using funds already available to us. I recommend FY 2015 capital spending for the third and final year of the first phase of the South Regional Park Development at Gans Creek Recreation Area and Philips Park. We plan to develop seven multi-sport athletic fields for local and visiting athletes and add picnic shelters, trails, playgrounds and a dog park. Other recommendations include a new parks ranger supervisor position, equipment replacement at

the ARC and fee increases to move more services toward self-support.

Expanding Special Events

Columbia has a growing portfolio of special events that delight both visitors and residents, and we're always looking for more that are right for this community. To improve customer service to event sponsors, both individuals and organizations, I recommend adding an Event Services Specialist paid for by expected growth in the original lodging tax. Our intent is to make the event approval process easier and faster and to proactively fill gaps in the activity calendar. We expect to boost this work when we get the results of the study assessing our ability to attract more sporting events.

Increasing Community Assets

It's not often that land becomes vacant in the Downtown North Village Arts district, and the Ameren Missouri site provides a unique opportunity. The company is vacating and cleaning up this parcel to remove contaminants from a former coal gasification works. If Ameren does not donate the land to the City, I recommend that we exercise our right of first refusal and use cash reserves to purchase it. We will seek public input on ways to use the site so that it complements the neighborhood. Some early ideas include open space preservation, performance space and live/work space.

Diversifying our Fuels and Fleet

The City's compressed natural gas (CNG) station will open this summer. We purchased 35 vehicles in FY 2014 and will purchase 14 more in FY 2015 to expand use of this fuel. The Water and Light Department will purchase an electric van and charging station as a pilot project to test the feasibility of future public charging stations. I recommend these actions to diversify our fleet and reduce overall fuel costs and I propose adding a new vehicle maintenance supervisor to keep things running in good order.

Accelerating Traffic Calming

During retreat, Council members asked to accelerate traffic calming projects in Columbia's neighborhoods. I recommend including all of these projects in the August 2015 ballot issue asking voters to renew the Capital Improvement Sales Tax.

Community Character and Health

In FY 2015 we will continue to help local arts organizations grow and become sustainable. I recommend funds to complete another section of "streetscaping" for the Avenue of the Columns (8th Street) and to support the Women's, Infants' and Children's nutrition program and high school flu vaccines administered by the Columbia/Boone County Health and Human Services Department.

This year Public Health & Human Services, along with more than 100 community partners, used citizen input to create a comprehensive Community Health Assessment and Community Health Improvement Plan, to be completed in late September. In the coming years, we will make budget adjustments and identify new funding sources to focus our work around goals in five strategic areas: Safe and Healthy Neighborhoods, Healthy Lifestyles, Access to Health Care, Behavioral Health and Health Disparities.

Strategic Priority: Infrastructure

Ensure that there are plans and resources to meet existing and future physical infrastructure demands.

Even with careful planning and continuous investment, natural events remind us of the vulnerability of human systems. A recent example is the electric outages caused by the July 6 storm and applaud our staff and crews from other utility providers for their work during the aftermath.

Citizens place a high value on these services, and their overall satisfaction with most utilities, including streets and stormwater drainage, increased from 2011 to 2013. In the coming year, daily maintenance and other investments will continue as promised to voters and as provided in our Capital Improvements Plan.

Resurfacing Streets

Citizen satisfaction with the condition of major city streets increased to 45% in 2013 from 35% in 2011. While still lower than we'd like, the needle is moving in the right direction, dramatically. Over the last three years, we increased funding for street preservation by \$1,042,753, and I recommend another \$204,298 for FY 2015, bringing our total resurfacing investment to more than \$3 million.

While this would double our capabilities, at current funding levels it will take 52 years to resurface all the streets the City now owns. This is up from a 48-year cycle time calculated last year and is due to increased street mileage and the cost of materials. It costs more for a seven-inch overlay on a concrete street than for a two-inch overlay on asphalt. We own and must maintain both types of streets.

New funds came from payments in lieu of tax made to the General Fund by the Water & Light Department when it purchased the Columbia Energy Center two years ago. The dramatic improvement in satisfaction results not just from increasing our investment, but also from resurfacing the streets more people use.

Streets Being Resurfaced in FY 2014

1. Alley north of Broadway and south of Walnut (6th to 7th streets)
2. Anderson (Broadway to 300' North)
3. Ash (Aldeah to Garth)
4. Ash (West Blvd to Anderson)
5. Ashland (120' south of Stadium to Caniff)
6. Ashland (East Campus Drive to Stadium)
7. Bearfield Road (Grindstone to Nifong)
8. Bernadette (Stadium to Fairview)
9. Beulah (Stevendave to west end)
10. Biscayne Court (Hulen to Hulen)
11. Broadway (Hitt to College)
12. Bus Loop 70 (Stadium to improved section)
13. Carter Lane (Campus View PCC to south of Huntridge)
14. Dawn Ridge (Clark Lane to north end)

15. Fairview (Malibu to Chapel Hill)
16. Glenn (Holly to Marsha)
17. Green Meadows (Bethel to Oak Lawn)
18. Green Meadows (Providence to Carter Lane Roundabout)
19. Hinkson Avenue (Old 63 to Ann)
20. Hinkson Avenue (Ann to William)
21. Isherwood Circle (Isherwood Dr. to west end)
22. Isherwood Drive (Mexico Drive to Pioneer)
23. Keene (I-70 Drive to Broadway)
24. Maupin (Glenwood to Westwood)
25. McAlester (Old 63 to Ann)
26. Mexico Gravel (Alpine to Woodard)
27. Mills (Highridge to Chapel Hill)
28. Old Mill Creek (Nifong to south city limit)
29. Old Plank Rd (Bethel to Glasgow)
30. Park (St. James to west of Orr)
31. Pioneer (Mexico Gravel to east end)
32. Providence Outer Rd (Buttonwood to south end)
33. Rice Road (Ballenger to Hanover)
34. Robert Ray Ct (Robert Ray Drive to east end)
35. Robert Ray Drive (Clark Lane to north end)
36. Seymour (Rollins to Chalmers)
37. Stevendave (Waterloo to north end)
38. Sunset Lane (West Blvd to east end)
39. Texas (Providence to Garth)
40. W Briarwood (W Rockcreek to Evans)
41. Walnut (College to 10th)
42. Westwinds Court (Westwinds Drive to south end)
43. Willow Way (East Walnut to north end)

Streets, Sidewalks and Safety

I recommend major capital project funding for the coming year to address Phase 3 of Scott Boulevard Phase improvements, from Vawter Road to Route KK; Worley Street and Clinkscales Road intersection improvements; Elleta Boulevard sidewalks; and the Forum pedestrian bridge at Hinkson Creek. To assure that everyone has a physically safer street environment, I recommend several new items for FY 2015, including: improving the accessibility of selected street intersections; replacing or adding equipment for sealing street cracks, cleaning streets and plowing snow; continuing LED traffic signal replacements; and enhanced traffic signing and pavement marking.

Electric Utility

The FY 2015 budget recommends rate increases for residential and other customers to cover increased operating expenses, energy costs and our continuing programs in conservation, education and alternative fuels. I also recommend two Consulting Utility Foresters to manage crews that trim trees threatening overhead lines; an Energy Management Specialist to work with industrial customers; and capital projects affecting electric generation, transmission, distribution and annual maintenance. In April 2015 we will ask voters to support a ballot issue that funds required capital projects for the next five years, including a transmission project in

the southern part of our service area that will address both existing loads and future demand.

Water Utility

Residential water customers will not see water rate increases, but I recommend a higher system equity charge and tap, meter and backflow prevention fees to cover system buy in, recover connection costs for new customers and provide revenue for regulatory expenses. Recommended capital spending includes annual maintenance and water main or drainage work near Texas Avenue, Thilly, Westmount and the Vandiver/Sylvan area.

Sewer Utility

The FY 2015 budget recommends a voter-approved rate increase for all customers and connection fees, where they apply. I also recommend two Equipment Operators and a Custodian for sewer line and plant maintenance and capital projects affecting annual maintenance, sewer relocations, private common collector elimination and projects in the Flatbranch, Upper Hinkson Creek Outfall Extension, and Upper Merideth Branch Stream Bank Stabilization.

Storm Water

We continue to chip away at Columbia's storm drainage problems. Our current, low monthly storm water fee has not been raised since 1993 and simply cannot sustain the drainage system Columbia needs. We will continue to work toward a ballot initiative that can be submitted to voters in FY 2015 to address our most critical storm water needs. For FY 2015, I recommend two new positions dedicated to system repairs and a new program to maintain equipment for routine drainage system cleaning. There are no proposed rate increases and minimal project activity.

Strategic Priority: Workforce

Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

At 10.93 percent, our turnover rate is higher than it's been since 2009, though not out of the ordinary. Over the last three years, discharges have stayed about the same and retirements have grown slowly. Voluntary resignations increased at a higher rate. The better news is that City employees are highly motivated and engaged to provide public service, and I recommend several actions to demonstrate our commitment to our talented workforce.

Fair and Competitive Compensation

We are in the second year of implementing the classification and compensation plan adopted in FY 2014. Each year we review market pay and adjust minimum, midpoint, and maximum pay rates to reflect market changes. For FY 2015, I recommend that 420 employees receive increases to the new market minimum for their classifications, effective September 28, 2014.

One of my highest priorities is to adjust the pay of employees experiencing pay compression. This inequity occurs when the market rate for a new hire outpaces the increases we've given to a more senior employee in the same position. The new recruit ends up earning more than someone with longer tenure and more experience. Fixing this will require a large funding commitment and will take several years to fully implement. For FY 2015, I recommend that

302 permanent employees, with a minimum of five years in a classification as of March 1, 2014, receive a time-in-classification adjustment to address pay compression. The adjustment would be equal to 20% of the difference between current pay and the pay range midpoint.

Finally, I propose that all employees who are not at the top of their new market maximum pay receive a 2% across-the-board adjustment.

My goal in FY 2016 is to continue to chip away at pay compression and, if funding allows, return to performance-based pay in addition to cost-of-living increases. We will continue working with our compensation consultant, our employees and labor groups to assure the City has clear, fair policies that describe career progression and growth.

Employee Recruitment, Training and Safety

To keep pace with employee turnover, develop current staff for future leadership and provide a safe work environment, I recommend the following for FY 2015:

- A new Human Resources Coordinator to aid recruitment and enhance employee relations;
- Training for non-supervisory staff who demonstrate potential for assuming greater responsibility; and
- Equipment, standard training, inspections and accessible information to minimize workplace risk and keep safety top-of-mind.

My Thanks

Producing a budget with 20 departments, 53 separate spending plans and hundreds of services lines is no small task. No City Manager can do this alone, and I must thank the individuals who work so diligently to help me - and the community - achieve our goals. My profound thanks to all Department Directors and especially City Finance Director John Blattel, Budget Officer Laura Peveler, Budget Analysts Kim Chick and Sarah Talbert, Civic Relations Manager Toni Messina and Management Fellow Lelande Rehard for their excellent work and ongoing stewardship of the community.

All FY 2015 financial information is summarized in the "Budget in Brief" and detailed in other parts of the document. Residents may read the budget and related material online at GoColumbiaMo.com or review a printed copy at the City Clerk's Office or at the Finance Department at City Hall.

Best Regards,



Mike Matthes
City Manager

CERTIFICATION

The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2014 and ending on September 30, 2015, as finally adopted by the City Council on September 15, 2014.

IN WITNESS WHEREOF, I have executed this certification on this **15th** day of **September, 2014**.



Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this **15th** day of **September, 2014**.



Sheela Amin, City Clerk



**FY 2015 Budget Amendments
As of September 10, 2014**

Council Reserve and Other Council Decisions:

Council Reserve Available	\$98,000
Delay parking enforcement hour change to January 1, 2015	\$0
Increase parking enforcement hours by one hour - 8 AM - 7 PM	\$0
Provide funding to CAT TV *	\$28,000
Remaining Council Reserve Available to allocate during FY 2015	\$70,000

* In addition, utilize \$72,000 of FY 2014 Council Reserve for a total additional amount to CAT TV of \$100,000. City Manager to fund \$50,000 in FY 2016.

Sewer Connection Fee Change Options

Revenues: Change FY 2015 from \$1,200 to \$800 (<i>reduce to FY 2014 fee</i>)	(\$387,500)
Revenues: Change FY 2015 from \$1,200 to \$960 (<i>10 year phase-in to \$2,400</i>)	(\$155,000)
Revenues: Change FY 2015 from \$1,200 to \$1,333 (<i>3 year phase-in to \$2,400</i>)	\$129,115
Revenues: Leave FY 2015 at \$1,200 (<i>4 year phase-in to \$2,400</i>)	\$0

Solid Waste:

Provide (2) rolls of black bags (50 bags/year) to Solid Waste Residential customers with no rate increase to offset the additional cost to the utility	
Expenses	\$300,000
Revenues	\$0

Staff Requests:

Health Department

<i>TOP Grant</i>	
Revenues	\$9,938
Expenses (Miscellaneous Expenditures)	\$9,938
Net General Fund Impact	\$0

Classification Plan Adjustments

General Fund costs	\$258,543
Reduction in approved supplemental items to offset cost	(\$258,543)
Net General Fund Impact	\$0

Matching Funds for Mid Missouri Regional Planning Commission

Community Development Expenses	\$18,000
Reduce City General grant matching funds	(\$18,000)
<i>Funds will be used to match a contribution from the University of Missouri to obtain a membership in the Mid Missouri Regional Planning Commission</i>	\$0

Finance Department

(1) 1.00 FTE Sr Budget Analyst Expenses	\$95,000
Transfer from COFERS project (Revenues)	\$95,000
Net General Fund Impact	\$0

Storm Water Fund

<i>C49119 West Worley Storm System Replacement - move project up from FY 2016 to FY 2015</i>	
Remove FY 2016 Enterprise Revenue Funding Source	(\$800,000)
Add FY 2015 Enterprise Revenue Funding Source	\$800,000

Parks & Recreation

<i>C00590 Albert-Oakland Park: AOFAC SCS Structure</i>	
Remove duplication from Parks & Recreation Capital Project fund (<i>funds budgeted in Recreation Services fund</i>)	(\$150,000)

**FY 2015 Budget Amendments
As of September 10, 2014**

Staff Requests (continued)

Public Communications

Move funds to replace postage machine in the mail room from capital outlay account	(\$5,224)
Move funds to replace postage machine in the mail room to equipment rental account	\$5,224
	\$0

Classification Plan Adjustments - Other Funds

261 - Non Motorized Grant	\$19
503 - Railroad Fund	\$81
504 - Transload	\$1,529
550 - Water	(\$4,649)
551 - Electric	\$33,752
552 - Recreation Services	\$1,679
553 - Public Works Transit	\$4,791
554 - Public Works Airport	\$713
555 - Public Works Sanitary Sewer	(\$4,839)
556 - Public Works Parking Fund	\$5,167
557 - Public Works Solid Waste	\$5,631
558 - Public Works Storm Water	(\$1,518)
659 - Employee Benefit Fund	\$4,965
671 - Public Works Custodial and Building Maintenance Fund	\$1,845
672 - Public Works Fleet Operations	\$5,170
673 - Public Works GIS	(\$1,259)
674 - Information Technologies	\$1,645
Total Adjustments to Funds Outside of the General Fund	\$54,722

BUDGET IN BRIEF

Introductory Comments

The annual budget is the mechanism used to allocate city resources to departments in order to deliver the highest level of service to our customers. This budget in brief section will provide readers with a snapshot view of the various funding sources and uses along with a highlight of the significant changes in the FY 2015 budget.

The FY 2015 budget covers the time period of October 1, 2014 through September 30, 2015. Our city's population is estimated to be 119,476 during FY 2015 and our city government workforce will include 1,441.55 permanent positions.

Our overall city budget is actually 53 separate budgets which are accounted for in seven different types of funds. The departments have been divided into seven functional groups which include administrative, health and environment, parks and recreation, public safety, supporting activities, transportation, and utilities in order to help the reader easily locate information.

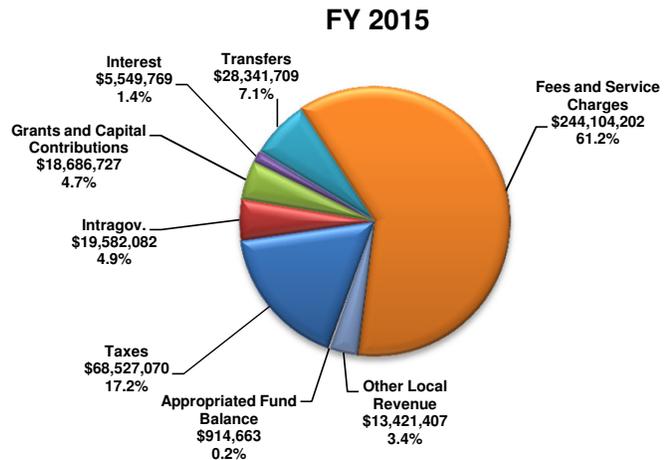
Within each department, the reader will find key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, as well as ten year trend information on total revenues, total expenses, net income/ (loss), funding equity, cash and available resources, and employees per thousand population.

A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects, debt service, authorized positions, the General Fund, and major revenue trends.

Readers will note that the FY 2015 total funding sources of \$399,127,629 are lower than financial uses of \$430,055,472. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines.

Funding Sources - Where the Money Comes From

	FY 2015
Taxes	\$68,527,070
Intragovernmental (PILOT & G&A)	\$19,582,082
Grants and Capital Contributions	\$18,686,727
Interest	\$5,549,769
Transfers	\$28,341,709
Fees and Service Charges	\$244,104,202
Other Local Revenue	\$13,421,407
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$914,663
	<u><u>\$399,127,629</u></u>



Inc/(Dec) from Estimated FY 2014 \$7,579,963 1.9%

Funding Sources - Explanations and Significant Changes

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

When looking at the increases or decreases in funding sources (revenues), the city compares the amount projected for next year

to the amount that was estimated for the current year rather than comparing it to the amount that was budgeted for the previous year. The reason is that the estimated amounts take into account the most current economic conditions, up-to-date revenue receipts and other factors.

Fees and Service Charges are the largest source of revenue for the city and are comprised of the charges users pay for a wide variety of services offered by the city. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2015, this revenue source reflects an increase of \$6.8 million or 2.9%. Rate increases include Electric (2% operating rate increase), Sewer (6% rate increase approved by voters in November, 2013), Solid Waste (10% rate increase for commercial services and landfill fee increases), and Parking (\$5/month for surface lot permits).

Funding Sources - Explanations and Significant Changes - continued

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2015, sales taxes are projected at a 2% growth, or \$0.9 million over Estimated FY 2014. This growth indicates continued improvement in our economic condition. FY 2015 property taxes are projected to increase 2.4% from Estimated FY 2014 with no change in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 0.6% increase while hotel/motel taxes are projected at 2% growth from Estimated FY 2014.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2015 these revenues are projected to increase \$34,816 compared to Estimated FY 2014. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, etc. Significant decreases occurred in the Contributions Fund, Electric Fund, and the Sewer Fund. The General Fund increased \$0.6 million due to a \$5 increase in parking fines and increases in municipal court fees.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$1.4 million or 7.1% below Estimated FY 2014. This decrease is primarily due to lower funding in streets and sidewalk and airport capital projects. On the operating side, there are lower grant amounts budgeted for Health and Police.

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, quarter cent sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2015, transfers into funds are projecting an increase of \$0.9 million or 3.2% from Estimated FY 2014. Increases are shown in the Capital Projects Fund for funding of projects from the capital improvement sales tax (\$686,507 increase) and \$0.5 million increase from Transportation Sales Tax in Transit for capital projects as well as \$0.1 million for operations.

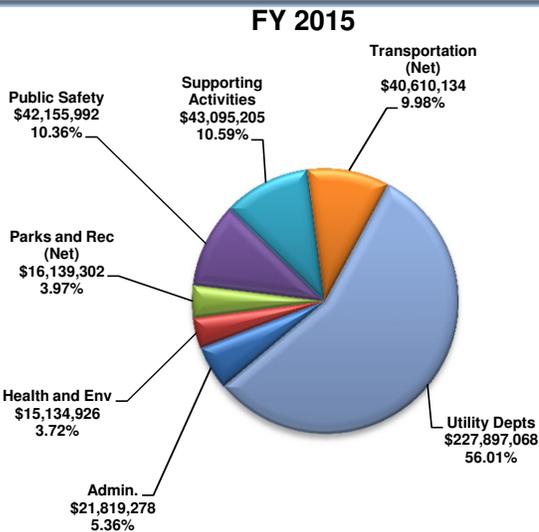
Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a P.I.L.O.T which is equivalent to 7% gross receipts it would pay if the operation was not owned by the city. General and administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2015, P.I.L.O.T is projected to increase \$0.4 million or 2.8% from Estimated FY 2014 due to customer growth and the rate increase planned in Electric (2%). General and administrative fees are up \$0.3 million or 7.7% due to an increase in payment in lieu of property tax component of the fee for Sewer as the Wastewater Treatment Plan expansion project has been completed.

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

The only use of general fund appropriated fund balance for FY 2015 will be to cover the increased pension costs that have resulted from the pension solution we implemented in FY 2013 to decrease unfunded pension liabilities over a twenty year period. As was discussed at the time, the solution will involve larger increases in pension costs for the first few years and then the costs will be reduced over time. The City will utilize excess fund balance to cover the increased costs in the early years of this solution. The appropriated fund balance amount to cover the pension cost increases will be \$914,663 which is slightly lower than the \$1,017,900 amount for FY 2014. Current actuarial evaluations show the funding ratio for LAGERS pension has improved to 80% and the Police and Fire pension plans funded ratios have improved to 55%. Our goal is to have all three pension funds 80% funded (the industry benchmark) by FY 2032.

The City's General Fund balance is projected to be 30% for FY 2015 which is above the city's 20% fund balance policy guideline.

Financial Uses - Where the Money Goes (By Function)



	FY 2015
Administrative	\$21,819,278
Health and Environment	\$15,134,926
Parks and Recreation (Net)	\$16,139,302
Public Safety	\$42,155,992
Supporting Activities	\$43,095,205
Transportation (Net)	\$40,610,134
Utilities	\$227,897,068
Total Actual Spending	\$406,851,905
Other Special Revenue Fds *	\$23,203,567
	\$430,055,472
Inc/(Dec) under FY 2014 Budget	(\$120,370) (0.03%)

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

When looking at increases and decreases in financial uses (expenditures), the City compares the amount projected for next year to the last year's adjusted budget amount. The adjusted budget amount is the original budget that has been adjusted to reflect any additional appropriations or transfers that have occurred during the current fiscal year. Encumbered items that have been carried forward from the last fiscal year are not included.

For FY 2015, total financial uses are \$.3 million lower than the FY 2014 adjusted budget primarily in the area of capital projects and transfers. For the second year, the General Fund remains balanced, other than for pension increases. The amount of gap for pension costs is \$914,663 which is \$103,237 lower than the FY 2014 amount.

Transportation Departments include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects including the one-quarter capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund. There is a 13.80 net change in positions. Net transportation department budgets are projected to decrease \$25,101 or 0.06% over the FY 2014 adjusted budget.

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the transportation sales tax, capital improvement sales tax, development fees, the capital portion of the general sales tax, and the Stadium TDD funds.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the streets and sidewalks, Transit, and Airport budgets. This results in an a total that is higher than the actual dollars that are available. Therefore, the Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- Street and Sidewalks reflects a \$200,000 increase to street maintenance funding and includes street lighting costs previously reflected in the City General budget (\$0.2 million).
- Transit includes 11 additional positions primarily to convert many temporary positions to permanent. No increases in existing fares and a new daily pass for \$3/day is proposed. Como Connect routes began in August, 2014.
- Airport includes an additional position to provide a succession plan and funding to upgrade Crosswind Runway 13-31 Eastside intersection to allow larger planes in the future.
- Transportation Sales Tax funding reflects increased Transit (\$110,162) and Airport (\$245,081) operating subsidies and increased local match funding for capital projects (\$524,194) in Transit.
- Parking reflects a \$5/month rate increase for all surface lot permits.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility department expenses are projected to increase \$2.5 million, or 1.1% over the FY 2014 adjusted budget. There is a 26.00 net change in positions.

Highlights for utility departments include:

- Electric includes a 2% operating increase. An April, 2015 bond issue is proposed to provide funding for future capital projects. An increase of 4.10 FTE positions is included.
- Water reflects no rate increase. A net increase of 5.90 positions reflects the addition of a surface restoration crew to perform surface restorations after water main breaks and water service leaks.
- Sewer includes a 6% voter approved rate increase and reflects increased capital project funding as a result of the passage of the sewer ballot issue in November, 2013. A total of 2.50 position have been added. A cost of service study is being finalized.
- Solid Waste will reduce the number of black trash bags to customers from 75 to 50 bags/year. There is a 10% commercial increase as well as landfill increases. Increased capital project funding includes a project to relocate the collection and administration building to the Landfill. A net increase of 11.50 FTE positions is included which will convert many temporary positions to permanent. A cost of service study is currently being conducted.
- Storm Water is projecting a \$0.7 million increase due to funding for the West Worley Storm System Replacement capital project. There is a net increase of 2.00 FTE positions for a program to perform routine cleaning of the storm water drainage system.

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court. In FY 2015 many of the intragovernmental charges previously budgeted in City General will now be budgeted in the individual departments to better reflect the costs associated with each department.

- Police reflects the addition of two officers and a civilian investigative technician.
- Fire includes an additional firefighter. A federal grant funding five firefighters will expire in March, 2015. An extension of the grant will allow continued grant funding of three of the positions for an additional year and the City will fund the other two positions from its general sources.
- A November, 2014 public safety ballot issue will ask voters to approve a property tax to fund additional public safety personnel and equipment.
- Emergency Management has been transferred to the County and will no longer be reflected in the City's budget.
- Public Safety Joint Communications reflects the transition of all personnel positions to the County on January 1, 2015. The County will continue to reimburse the City for all costs the City incurs for the operation until the operation is moved to a new facility.

Supporting Activity Departments include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, GIS Fund, Information Technologies Fund, Public Communications Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds and, as such, set fees in order to recover the cost of their operation. When these departments come in under budget over time, they develop a cash balance. The goal of these departments is to recover the cost of their operations, not to make a profit. The cash balances are used up by either lowering charges to departments in future years and utilizing the excess cash reserves to fund operations for a time or by purchasing one-time capital items from the excess cash reserves.

- Employee Benefit Fund includes costs mandated by health care reform which require the City to offer medical coverage to any employee averaging 30 or more hours per week beginning in January, 2015.
- Information Technologies includes increases in software maintenance costs required as modules of the new ERP software go live. These increases will continue to occur over the next few years as each of the phases is complete.
- Public Communications reflects the addition of a contact center position needed for the operation to expand and begin handling street division calls related to such issues as pothole reporting, missing street signs, sidewalk maintenance and snow removal in FY 2015.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. In FY 2015 many of the intragovernmental charges previously budgeted in City General will now be reflected in the individual departments to better reflect the total costs associated with each department.

- City Manager's office includes the addition of an Event Services Specialist position to offer better customer service in the scheduling of public events as well as proactively filling gaps in the calendar with new and different special events, replacement of the agenda management software, funding to update the City's strategic plan, and the funding for the Journey to Excellence program (previously included in the City General budget).
- Finance includes the addition of a Pension Administrator position to provide full-time oversight to our pensions, a 0.25 FTE Administrative Support Assistant in the Business License area to increase our customer service efforts in this area and a Senior Budget Analyst position to handle an ever-growing demand for financial analysis. Human Resources includes the addition of a Human Resource Coordinator position to improve response times for investigations and decrease the time to fill permanent positions.

Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax Special Revenue Fund. It should be noted that the Parks Sales Tax Fund is a special revenue fund that is used to account for the receipt and transfer of the parks sales tax to the General Fund parks operations, recreation services, and capital projects. Therefore, while the FY 2015 budget amount is \$21.2 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.1 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund.

- Parks includes an additional Park Ranger Supervisor position, operational increases associated with additional parks and facilities, and funding to conduct a citizen survey to help prioritize projects for the Parks Sales Tax ballot issue scheduled for November, 2015.
- Funding is included for the first phase of the South Regional park Development at Gans Creek Recreation Area and Philips Park which will include seven multi-sport athletic fields as well as other amenities such as picnic shelters, trails, playgrounds, and a dog park.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund.

- Community Development includes the addition of a Sr Planner to focus on implementation of the comprehensive plan Columbia Imagined, a Code Enforcement Specialist to provide more timely rental inspections, and an Engineer in Building and Site Development to help maintain plan review turnaround goals.
- CDBG is adding a Housing Specialist position to increase the level of internal housing program services provided.
- Convention & Visitors Bureau includes funding for parking lot repairs at the Walton Building.

Property Taxes

There are no proposed City property tax increases for FY 2015. The property tax rate will remain at \$0.41 per \$100 assessed valuation.

Gross Receipts Taxes

There are no increases proposed over the 7% current rate.

Sales Taxes

There are no city sales tax increases proposed. The current total sales tax rate is 7.975% in all areas of the City except those located in transportation development districts (TDDs) and community improvement districts (CIDs).

City's Sales Tax Rate Breakdown

(No Changes for FY 2015)

General Sales Tax - funds basic government services	1.000%
Capital Sales Tax - restricted for capital related uses only - expires December 31, 2015	0.250%
Transportation Sales Tax - restricted for transportation uses	0.500%
Permanent Parks Sales Tax - restricted for park purposes	0.125%
Temporary Parks Sales Tax - restricted for park purposes - expires March 31, 2016	0.125%

Residential Utility Rate Changes

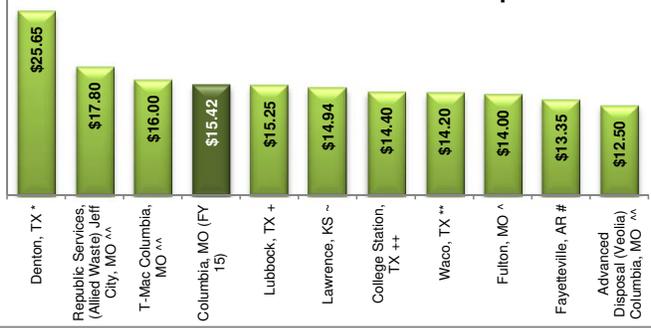
Average Monthly Customer Impact of Rate Increases

Electric- 2% operating increase	
- Non Summer (\$1.26/month)	\$1.27
- Summer (\$1.29/month)	
Water- No Increase	\$0.00
Sewer - 6% voter approved	\$2.99
Solid Waste - No rate increase	\$0.00

\$4.26

Our utility rates will remain competitive with comparable entities as is reflected on the graphs.

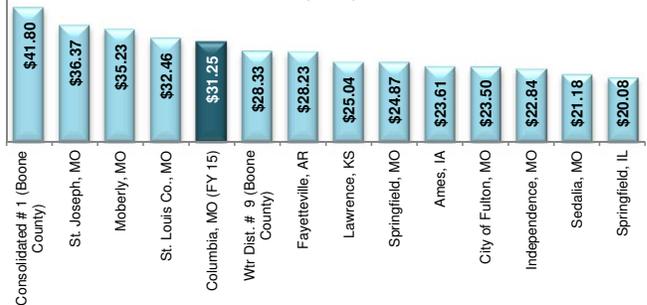
Solid Waste Residential Rate Comparison



* Price varies depending on type of container and recycle option (\$19.75 - \$42/month charge of \$5.15/month per container
 + No recycling or yard waste options available.
 ** Includes 3 containers for trash, yard waste, and recycling.
 ++ \$14.40 base fee, \$10.10 for additional cart for recycling and yard waste.
 ^ \$14 base fee for one can, \$14 for each additional can. Services include weekly pick-up of recycling and yard waste.
 ^^ No yard waste option available
 # Yard waste must be bagged separately from trash and recycling. 2 free recycling bins.
 ~ Separate yard waste service. Curbside recycling will begin in Fall of 2014.

Water Residential Rate Comparison

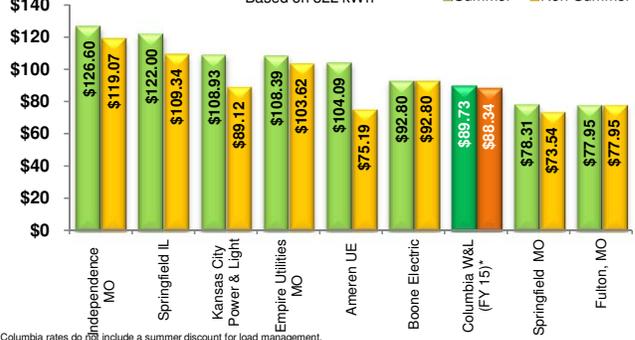
Based on average usage of 7cfd



Electric Residential Rate Comparison

Based on 822 kWh

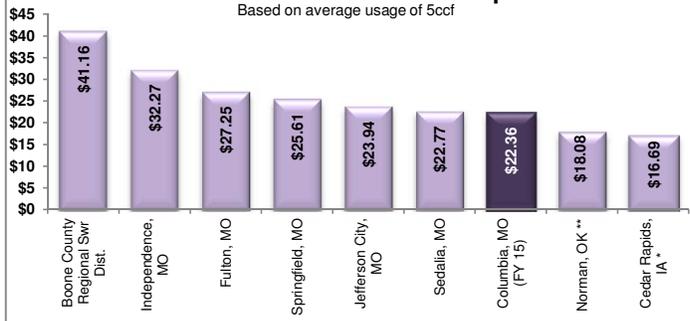
■ Summer ■ Non-Summer



* Columbia rates do not include a summer discount for load management.

Sewer Residential Rate Comparison

Based on average usage of 5cfd



* First two CCFs are included in the base charge
 ** Users are billed eighty (80) percent of the average monthly water billed during the previous December, January and February into the sanitary sewer system for treatment

**Financial Impact of the Budget on Citizens - continued
Other Fee Changes**

Planning and Zoning Fee increases:

- ^ Preliminary plat
 - Base Fee \$400 to \$600
 - Per Lot \$5 to \$10
- ^ Final plat
 - Base Fee \$200 to \$400
 - Per Lot \$5 to \$10
- ^ Replat
 - Base Fee \$200 to \$300
 - Per Lot \$5 to \$10
- ^ Easement Vacation \$250 to \$350
- ^ Right-of-way vacation \$250 to \$350
- ^ Subdivision Variance (if separate from plat) \$250 to \$350
- ^ Rezoning:
 - <2 ac Base fee \$200 to \$300
 - >2-5 ac Base fee \$300 to \$450
 - >5-10 Base fee \$400 to \$600
 - >10-15 Base fee \$600 to \$900
 - >15-20 Base fee \$800 to \$1,200
 - >20 Base fee \$1,000 to \$1,500
- + Development Plan:
 - <2 ac Base fee \$0 to \$300
 - >2-5 ac Base fee \$0 to \$450
 - >5-10 Base fee \$0 to \$600
 - >10-15 Base fee \$0 to \$900
 - >15-20 Base fee \$0 to \$1,200
 - >20 Base fee \$0 to \$1,500
- + Major Plan Change:
 - <2 ac Base fee \$0 to \$300
 - >2-5 ac Base fee \$0 to \$450
 - >5-10 Base fee \$0 to \$600
 - >10-15 Base fee \$0 to \$900
 - >15-20 Base fee \$0 to \$1,200
 - >20 Base fee \$0 to \$1,500
- ^ Minor Plan Change Base Fee \$100 to \$200
- + Plat Vacation \$0 to \$300
- + Admin Plat
 - Base Fee \$0 to \$200
 - Per Lot \$0 to \$10
- + Cell Tower \$0 to \$1,500
- + Cell Tower Co-locate \$0 to \$250
- + Continuance (applicant) \$0 to \$100

Major revisions to preliminary plat \$200.00 + \$5.00 per lot will be removed from the ordinance.

Minor revisions to preliminary plat \$200 will be removed from the ordinance.

Right-of-Way Permit Fee:

\$10 to \$50

Sign Permit Fee:

- ~ \$45 for not more than fifty (50) square feet to \$75 for not more than fifty (50) square feet
- ~ \$45 for each sign over fifty (50) square feet plus fifteen cents (\$.15) for each square foot over fifty (50) to \$75 for each sign over fifty (50) square feet plus twenty-five cents (\$.25) for each square foot over fifty (50).

Parking Permit Fee increases:

- ** Surface lot monthly permit \$60 to \$65
- ** Surface lot quarterly permit \$175 to \$190
- ** Surface lot yearly permit \$660 to \$715

- ** All Short Street garage permits will be at the rate of:
 - monthly \$75
 - quarterly \$220
 - yearly \$825

Loading Zone increase:

Curb loading zones \$520/yr to \$950/yr

Rental of Meters by Banks:

Rental of on-street metered parking space to banks and savings and loans \$520/yr to \$950/yr

Reserved parking for police vehicles:

Reserved for Police \$520/yr to \$950/yr

Parks and Recreation Fee increases:

Golf Fees:

- ^^ Total 9 Hole Cart Rental \$6 to \$6.50
- ^^ Total 18 Hole Cart Rental \$12 to \$13
- ^ Additional Family Member Fee - Any Day \$200 to \$220
- ^ Total Individual Season Cart Rental \$624 to \$676
- ^ Total Adult + 1 Season Cart Rental \$1,092 to \$1,150
- ^ Total Daily Trail to Private Carts \$10 to \$11
- ^ Total Season Trail for Private Carts \$336 to \$364
- ^ Total Private Cart Storage Monthly Fee \$308 to \$324
- * Total Green Fee; 18 Holes - Weekday \$17 to \$18
- * Total Green Fee; 18 Holes - Weekend/Holiday \$22 to \$23
- * Total Junior; 18 Holes - Weekday Fee \$8.50 to \$9.00
- * Total Junior; 18 Holes - Weekend Fee \$11 to \$11.50
- * Total Winter - Weekday Fee (11/1 to 2/28) \$14 to \$15
- * Total Winter - Weekend Fee (11/1 to 2/28) \$18 to \$19
- * Total Twilight - Weekday Fee 2pm to Close (3/1 to 10/31) \$14 to \$15
- * Twilight Weekend Fee 18 holes - 2pm to Close (3/1 to 10/31) \$18 to \$19
- * Total Adult + 1 Pass Fee - Any Day \$1,160 to \$1,220
- * Total Adult + 1 Pass Fee - M-F except Holidays \$1,012 to \$1,071
- * Additional Family Member Fee M-F except Holidays \$165 to \$185
- * Total Individual Pass Fee - Any Day \$683 to \$718
- * Total Individual Pass Fee M-F except Holidays \$595 to \$630
- * Total Senior Pass Fee Any Day \$546 to \$574
- * Total Senior Pass Fee M-F except Holidays \$476 to \$504
- * Total Junior (17 & under) Pass Fee \$220 to \$270
- * Total Junior Limited Season Pass Fee; Valid 5/1-9/30 \$110 to \$135
- * Total Senior Couple (Both 60 & over) Pass Fee - Any Day \$874 to \$918
- * Total Senior Couple Pass Fee - M-F except Holidays \$762 to \$806

+ *New fee being established*

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** *Fees increased in 2013*

^^^ *Fee increased in 2014*

Financial Impact of the Budget on Citizens - continued
Other Fee Changes

- * Total 10 Play Any Day Punch Card Fee \$198 to \$207
- * Total 10 Play Any Day Punch Card Fee w/ Cart \$306 to \$324
- ** Total Senior Green Fee; 18 Holes - Weekday \$14 to \$15
- + Total Green Fee; 9 Holes - Weekday \$13
- + Total Senior Green Fee; 9 Holes - Weekday \$11
- + Twilight Weekday Fee; 9 Holes - 2pm to Close (3/1 to 10/31) \$11
- + Twilight Weekend Fee: 9 Holes - 2pm to Close (3/1 to 10/31) \$13.50
- + Total Young Adult Pass (18-29) Any Day \$574
- + Total Young Adult Pass (18-29) M-F except Holidays \$504

Sport Fees:

- ^ Adult Softball Per Game Activity Fee \$34 to \$35.70
- ^ Adult Softball 8 Game League Activity Fee \$272 to \$285.60
- ^ Adult Kickball Per Game Activity Fee \$26 to \$27.30
- ^ Adult Kickball 8 Game League Activity Fee \$208 to \$218.40

Special Event/Special Use Fees:

Ticketed Special Event Fees - Those events where the event sponsor requests exclusive use of park land and event attendance is limited to those purchasing tickets.

- ** \$2.00 per ticket sold for tickets ranging between \$21 and higher Total Ticket Price to \$2.00 per ticket sold for tickets ranging between \$21-\$50 Total Ticket Price
- + \$3.00 per ticket sold for tickets ranging from \$51 - Higher Total Ticket Price

Rental Fees:

- + Hourly Room Rate of Moss Building; 2 Hr Min Required \$27 to \$50
- + Hourly Room Rate of Hillcrest Community Center \$22 to \$32
- + Hourly Room Rate of Maplewood Barn \$27 to \$50
- + Hourly Room Rate of Rock Quarry House \$22 to \$32

Parking Meter Fines:

- * Parking Meter Violation Fines \$10 to \$15 if paid within fifteen (15) days of violation
- * Parking Meter Violation Fines \$25 to \$30 if paid more than fifteen (15) days after the violation

Parking Off-Street Fines:

- Off-Street Parking Violation Fines \$5 to \$15 if paid within fifteen (15) days of violation
- ⊕ Off Street Parking Violation Fines \$15 to \$30 if paid more than fifteen (15) days after the violation

Municipal Court Fines: (set by Municipal Court Judge Robert Aulgur)

- ** Effective July 1, 2014, many of the municipal court fines have increased by \$10. For additional information, please go to the webpage at:
<http://www.gocolumbiamo.com/Court/Documents/payoutlist.pdf>

Water System Equity Charge:

- ~~ 5/8" and 3/4" meter \$500 to \$576
- ~~ 1" meter \$538 to \$576
- ~~ 1 1/2" meter \$773 to \$1,296
- ~~ 2" meter \$831 to \$2,303
- ~~ 3" meter \$2,033 to \$5,182
- ~~ 4" meter \$3,141, to \$9,213
- ~~ 6" meter \$6,283 to \$20,729

Water Tap Fee:

- ~~ 1" tap size \$500 to \$750

Water Meter Box and Appurtenances Fees:

- ^ 5/8" meter \$400 to \$450
- ^ 1" meter \$410 to \$450

Water Meter Fee:

- ~~ 5/8" meter \$138 to \$250
- ~~ 3/4" meter \$155 to \$270
- ~~ 1" meter \$185 to \$300

Monthly Backflow Prevention Charge Per Device:

- *** Inside City Limit: Per Backflow Device \$1.00/month to \$2.00/month
- *** Outside City Limit: Per Backflow Device \$1.33/month to \$2.66/ month
- *** Water rates, within former boundaries of dissolved Public Water Supply District No. 1 and No. 2, outside city limits: Per Backflow Device \$1.16/month to \$2.31/month

Sewer Connection Fees:

- ^ 5/8" meter \$800 to \$1,200
- ^ 3/4" meter \$800 to \$1,800
- ^ 1" meter \$1,422 to \$3,000
- ^ 1 1/2" meter \$3,200 to \$6,000
- ^ 2" meter \$5,689 to \$9,600
- ^ 3" meter \$12,800 to \$19,200
- ^ 4" meter \$22,756 to \$30,000
- ^ 6" meter \$51,200 to \$60,000
- ^ 8" meter \$91,022 to \$96,000
- ^ 10" meter \$142,222 to \$138,000
- ^ 12" meter \$204,800 to \$258,000

Sewer Residential Base Charge:

- ~~ \$7.30 to \$11.01

Sewer Non-Residential Base Charge

- ~~ 5/8" meter \$7.30 to \$11.01
- ~~ 3/4" meter \$12.17 to \$16.52
- ~~ 1" meter \$24.33 to \$27.53
- ~~ 1 1/2" meter \$48.67 to \$55.05
- ~~ 2" meter \$77.87 to \$88.08
- ~~ 3" meter \$155.73 to \$176.16
- ~~ 4" meter \$243.34 to \$275.25
- ~~ 6" meter \$1,460.04 to \$550.50
- ~~ 8" meter \$1,946.72 to \$880.80
- ~~ 10" meter \$2,676.74 to \$1,266.15
- ~~ 12" meter \$3,650.10 to \$2,367.15

Sewer Volume Charge, per ccf:

- ~~ \$2.414 to \$2.27

Neighborhood Services Rental Fees:

- ⊠ New Application \$35 to \$60
- ~~ Per Unit Inspection Fee \$15 to \$26
- ⊠ Renewal without Inspection \$25 to \$43
- ~~ Fail to Meet Inspector \$20 to \$34
- ~~ Reinspection \$25 to \$43

- + New fee being established
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Financial Impact of the Budget on Citizens - continued
Other Fee Changes

Transit Fees: Effective August 4, 2014

18 and under (K-12th grade) will now be free with a student ID or state issued ID
+ Daily Pass \$3/day
+ 1/2 Fare Daily Pass \$1.50/day

Electric Rates:

Residential Service Rate

~~ Customer charge: \$8.45 per month to \$14.60 per month
^^^ Non-Standard electric meter customer charge: \$13.45 per month to \$19.60 per month

Energy Charge:

Summer:

*** First 750 kwh 9.44 cents per kwh to First 300 kwh 7.47 cents per kwh
+ Next 450 kwh 9.63 cents per kwh
*** Next 1,250 kwh 12.77 cents per kwh to 13.03 cents per kwh
*** All remaining kwh 13.72 cents per kwh to 14.10 cents per kwh

Nonsummer:

*** First 750 kwh 9.44 cents per kwh to First 300 kwh 7.47 cents kwh
+ Next 450 kwh 9.63 cents per kwh
*** All remaining kwh 10.88 cents per kwh to 11.10 cents per kwh

Except when the customer has permanently installed in a living area a minimum of five (5) kilowatts of utility- approved electric space heating equipment which is the sole source of comfort heating (except decorative fireplaces) for the area(s) to be heated, the rate per kwh for the non-summer season will be:

*** First 750 kwh 9.44 cents per kwh to First 300 kwh 7.47 cents per kwh
+ Next 450 kwh 9.63 cents per kwh
*** All remaining kwh 8.3072 cents per kwh to 8.50 cents per kwh
~~ Minimum monthly rate charge shall be \$8.45 to \$14.60
+ The minimum monthly rate charge for customers with a non-standard electric meter shall be \$19.60

Residential Heat Pump Rate

~~ Customer charge \$8.45 per month to \$14.60 per month
^^^ Non-standard electric meter customer charge \$13.45 monthly to \$19.60 monthly
+ First 300 kwh \$7.47 cents per kwh
+ Next 450 kwh \$9.63 cents per kwh
~~ All kWh above 750 kWh \$8.024 cents per kWh to \$8.20 cents per kWh

Nonsummer:

~~ Minimum monthly rate charge shall be \$8.45 to \$14.60
+ The minimum monthly rate charge for customers with a non-standard electric meter shall be \$19.60

Small General Service Rate

~~ Customer charge
Single-phase service \$8.45 per month to \$14.60 per month
Three-phase service \$10.85 per month to \$20.00 per month

Energy charge:

Summer:

~~ First 1,500 kWh 9.44 cents per kWh to First 500 kWh 7.65 cents per kWh
+ Next 1,000 kWh 9.63 cents per kWh
~~ All remaining kWh 12.77 cents per kWh to 13.03 cents per kWh

Nonsummer:

+ First 500 kWh 7.65 cents per kWh
~~ All remaining kWh 9.44 cents per kWh to 9.63 cents per kWh

Space heating:

~~ First 1,500 kWh 9.44 cents per kWh to First 500 kWh 7.65 cents per kWh
+ Next 1,000 kWh 9.63 cents per kWh
~~ All remaining kWh 8.496 cents per kWh to 8.70 cents per kWh

High efficiency heat pumps:

~~ First 1,500 kWh 9.44 cents per kWh to First 500 kWh 7.65 cents per kWh
+ Next 1,000 kWh 9.63 cents per kWh
~~ All remaining kWh 8.024 cents per kWh to 8.20 cents per kWh
~~ Minimum bill for single-phase service shall be \$8.45 per month to \$14.60 per month; for three-phase service \$10.85 per month to \$20.00 per month

Optional rate schedule:

+ Customer charge \$20.00 per month

Demand charge:

Summer:

~~ All kW at \$15.29 per kW to \$15.60 per kW

Nonsummer:

~~ All kW at \$12.22 per kW to \$12.50 per kW

Energy Charge:

Summer:

~~ All kWh at 5.555 cents per kWh to 5.63 cents per kWh

Nonsummer:

~~ All kWh at 4.828 per kWh to 4.90 cents per kWh

Same-Interruptible service rate

~~ Energy Charge (per kilowatt hour)
Summer: \$0.0411 to \$0.043
Nonsummer: \$0.0393 to \$0.0402

Large general service

+ Customer Charge \$45.00 per month

Demand Charge:

Summer:

~~ Minimum demand charge 25kW or less \$382.25 to \$360
~~ All additional kW (per kW) \$15.29 to \$15.60

Nonsummer:

~~ Minimum demand charge 25kW or less \$305.50 to \$270
~~ All additional kW (per kW) \$12.22 to \$12.50

+ New fee being established

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Financial Impact of the Budget on Citizens - continued
Other Fee Changes

Energy Charge:

Summer:

~~All kWh (per kWh) \$0.05555 to \$0.0563

Nonsummer:

~~All kWh (per kWh) \$0.04828 to \$0.049

Industrial Service rate:

+ Customer charge \$45.00 per month

Demand Charge:

Summer:

~~ Minimum demand charge 750kW or less \$14,962.50 to \$15,262.50

~~All additional kW (per kW) \$19.95 to \$20.35

Nonsummer:

~~Minimum demand charge 750 kW or less \$11,970 to \$12,210

~~All additional kW (per kW) \$15.96 to \$16.28

Energy Charge

Summer:

~~ All kWh (per kWh) \$0.04456 to \$0.045

Nonsummer:

~~ All kWh (per kWh) \$0.03819 to \$0.0385

Thermal Storage Rider:

~~ Energy Charge: Energy supplied for the period beginning 12:00 midnight and ending at 6:00 am shall be charged at a rate of \$3.0854 cents per kwh to \$3.147 cents per kwh.

Off-Peak Discount:

~~ Energy Charge: Energy supplied for the period beginning 12:00 midnight and ending at 6:00 am shall be charged at the rate of \$3.1658 cents per kwh to \$3.229 cents per kwh.

Special outdoor lighting

***Monthly rate charge cost per kwh \$11.00 cents per kwh to \$11.35 cents per kwh

Solid Waste Landfill Fees:

- * Per ton, or any fraction there of \$38.00 to \$41.00
- * Automobiles, Pickups, Vans, Trailers (w/o specified rates) \$11.70 to \$20
- * Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each \$100.91 to \$108.87
- * Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each \$201.88 to \$217.81
- * Compactor trucks and compactor roll-off boxes, per cubic yard capacity \$17.61 to \$19.00
- * Appliances equipped for use of refrigerants, per appliance \$17.55 to \$18.93
- * Appliances not requiring refrigerants, per appliance \$11.70 to \$12.62

Solid Waste Commercial Fees:

^ Bulk storage container collection fees are increasing 10%

Front loading construction dumpster fees:

Set fee \$79.20 to \$87.12

Collection fee \$51.05 to \$56.16

Minimum monthly charge \$51.05 to \$56.16

~~ Downtown Community Improvement District monthly rates are increasing 10%

Commercial hand pickup:

Per collection minute \$2.23 to \$2.45

A minimum of \$9.73 per month to a minimum of 5 minutes

\$12.25 per occurrence

Roll-Off:

Full-Sized Compactor Style Roll-Off Containers:

\$2.10 per day rental, \$77.87 per pull + \$38 per ton to

\$85.66 per pull + \$41 per ton, min. monthly charge \$85.66

Full-Sized Non-compacted Roll-Off Containers:

\$2.10 per day rental, \$77.87 per pull + \$38 per ton to

\$85.66 per pull + \$41 per ton, min. monthly charge \$85.66

Mini-Sized Compactor Style Roll-Off Containers:

\$1.70 per day rental, \$55.36 per pull + \$38 per ton to

\$60.90 per pull + \$41 per ton, min. monthly charge \$60.90

Mini-Sized Non-compacted Roll-Off Containers:

\$1.70 per day rental, \$55.36 per pull + \$38 per ton to

\$60.90 per pull + \$41 per ton, min. monthly charge \$60.90

Sewer Hauled Liquid Waste:

~~Waste activated sludge from package wastewater treatment plants and stabilization pond sludge \$0.041 per gallon to \$0.043 per gallon

~~Portable/chemical toilet, domestic holding tank, septic tank, grease trap wastes and other wastewater not described above \$0.077 per gallon to \$0.082 per gallon

~~ Treatment service availability \$9.26 per load to \$11.01 per load

- + New fee being established
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Employee Pay Package Changes:

- The City Manager proposes a 2% across the board pay increase for all permanent employees in FY 2015. This budget includes funding for recommended classification and compensation changes that move employees to new market minimum pay, and the first phase of funding for time in classification based pay adjustments.

Classification and Compensation Plan Implementation:

The City is in the second year of implementation of the classification and compensation plan adopted in FY 2014:

- 33 classifications reviewed as part of annual plan maintenance
- 4 reorganization requests reviewed
- Pay structure market reviews conducted, and adjustments made to the minimum, midpoint and maximum pay rates to reflect market changes
- 420 employees recommended to receive an increase to the new market minimum for their classification effective September 28, 2014
- 302 permanent employees with a minimum of five years in a classification as of March 1, 2014 are recommended to receive a time in classification adjustment equal to 20% of the difference between current pay and the pay range midpoint

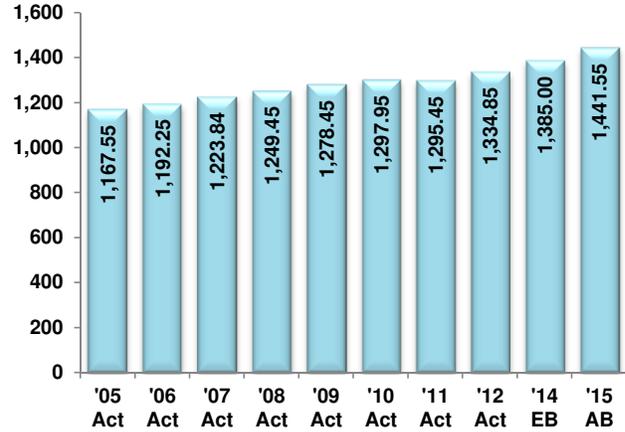
Health/Dental/Voluntary Insurance Options:

- No plan design changes to the medical, prescription, dental or voluntary benefit plans.
- No increase to the City contribution per employee under the health plan.
- City will continue to pay the full cost of employee health insurance premiums in the High Deductible Health Plan (HDHP).
- City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage, and \$250/month for family coverage.
- All employees continue to pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible plans. Employees can save in premiums by moving to the \$1,500 co-pay plan or the HDHP.
- Employee dependent health premium rates will not increase in 2015.
- Pre-65 retiree health premium rates will not increase in 2015.
- Post-65 retiree health premium rates are expected to reflect a general premium increase under the fully insured plan.

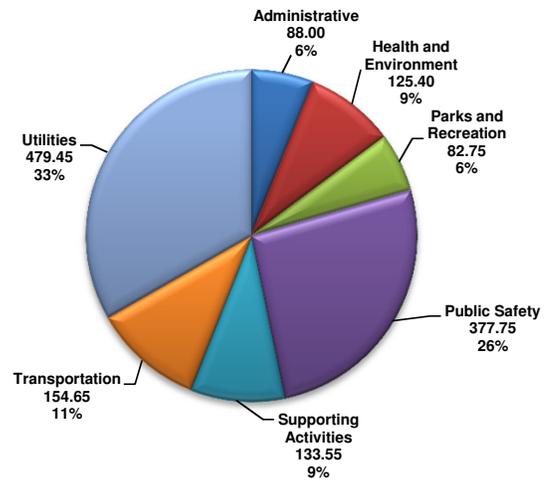
Other Pay Related Changes:

- Plain clothes allowance for police, winter clothing allowance, and personal protective equipment (safety shoe and safety glasses) allowance all changed to quarterly payments.
- Step up pay now a flat 5% of stepped up employee's current pay for step up assignments.
- Police change to 14-day, 80 hour FLSA cycle for officers and sergeants.
- Police field training officers will receive a 5% increase to base rate of pay.
- City will pay entire cost of basic life insurance policy for all permanent employees.
- Compensatory time accrual limits increase from 80 hours to 160 hours for overtime eligible employees, and 160 hours to 240 hours for power plant utility (relief) workers and parks services workers assigned to athletic field and golf course operations.

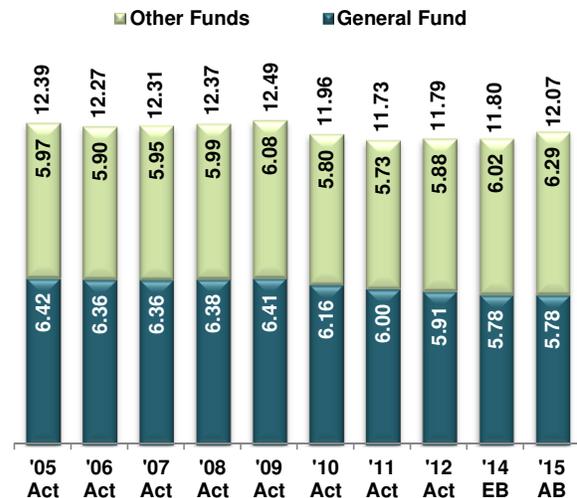
Total Authorized Positions



Total Number of Positions By Functional Group



Employees Per Thousand Population



Authorized Position Changes Overall there is a 56.55 net FTE increase in positions for FY 2015 with a net of 12.88 FTE positions added in the General Fund and a net of 43.67 FTE positions added in other funds.

Administrative Net 1.78 FTE Positions Added

- 1.00 FTE Pension Administrator (*Finance*) - partially offset by G&A Fees recovered from other funds
- 1.00 FTE Senior Budget Analyst (*Finance*) - offset by a transfer from the COFERS project
- 0.25 FTE Sr Admin Support Assistant (*Finance*) - partially offset by a reduction in temporary help funds
- 1.00 FTE Human Resource Coordinator (*Human Resources*) - offset by reallocating various employees to Employee Benefit Fund and G&A Fees
- (1.47) FTE reallocations between departments

Health and Environment Net 4.80 FTE Positions Added

- 0.50 FTE Administrative Support Asst, and 0.05 FTE Health Educator (*Health and Human Services*) - offset with temp fund reductions and Teen Outreach Program funding
- 1.00 FTE Housing Specialist (*CDBG*) - offset with CDBG Program Income
- 1.00 FTE Sr Planner (*Planning*) will be added in the 3rd quarter of FY 2015 - partially offset by planning and zoning fee changes
- 1.00 FTE Code Enforcement Specialist (*Planning-ONS*) - completely funded by an increase in rental fees
- 1.00 FTE Engineer (*Planning - BSD*) - partially offset by building and site development fee revenues
- 0.25 FTE Administrative Support Assistant (*Planning*) - partially offset by building & site development fee revenues

Public Safety Net 4.00 FTE Positions Added

- 2.00 FTE Police Officers (*Police*) will be added in the 3rd quarter - offset by parking fine increases
- 1.00 FTE Investigative Technician (*Police*) - offset by parking fine increases
- 1.00 FTE Fire Fighter I/II (*Fire*) - offset by parking fine

Parks and Recreation Net 1.00 FTE Position Added

- 1.00 FTE Park Ranger Supervisor (*Parks & Recreation*) will be added in the 2nd quarter of FY 2015 - completely offset by Parks Sales Tax

Supporting Activities Net 5.17 FTE Positions Added

- 1.00 FTE Vehicle Maintenance Supervisor (*Fleet*) to provide coverage during various shifts when other supervisors are absent
- 1.00 FTE Stores Clerk (*Information Technologies*) to provide additional administrative task - partially offset with temp funds
- 1.00 FTE Customer Service Representative II (*Utility Customer Services*) to help reduce the wait time on customer phone calls received throughout the year.
- 1.00 FTE Customer Service Representative II (*Public Communications*) to provide support for the expansion of the Contact Center to include Public Works Streets Division.
- 1.17 FTE reallocations between departments

Transportation Net 13.80 FTE Positions Added

- 10.00 FTE Bus Drivers (*Transit*) - convert many temporary positions to permanent positions
- 1.00 FTE Maintenance Assistant - 773 (*Transit*) assist with the expanded operations, such as additional fleet, offsite fueling for CNG vehicles and maintenance for additional amenities related to COMO Connect routes

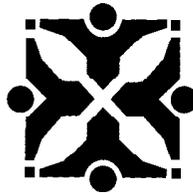
Transportation (continued)

- 1.00 FTE Airport Safety Supervisor (*Airport*) for succession planning for Airport operations
- 1.00 FTE Equipment Operator II - 773 (*Streets*) and 1.00 FTE Equipment Operator III - 773 (*Streets*) will help meet the increased demand for maintenance and support snow removal operations. Positions will be offset with temp funds
- Railroad deleted a vacant (1.00) FTE Railroad Operations Foreman
- 0.80 FTE reallocations between departments

Utilities Net 26.00 FTE Positions Added

- Water added 1.00 FTE Water Distribution Foreman, 1.00 FTE Pipe Fitter and 1.00 FTE Equipment Operator II to create a Surface Restoration Crew that will assist in making surface restoration following water main breaks or water service leaks
- Water added 1.00 FTE Water Distribution Technician for backflow prevention program to assist in testing and entering new devices into the City database for billing purposes
- Water added 1.00 FTE Sr Administrative Support Assistant to coordinate with Utility Accounts and Billing call outs and phone calls/requests from customers regarding metering or billing issues
- Water and Electric added 1.00 FTE Stores Supervisor as part of a storeroom reorganization
- Water and Electric added 1.00 FTE Lead Utility Service Worker to restructure the service department. Due to new safety rules a two man crew is needed to turn on and off delinquents and handle new work orders
- Electric added 1.00 FTE Sr Consulting Utility Forester and 1.00 FTE Consulting Utility Forester to inspect, audit and monitor contractor performance related to the vegetation management policies
- Electric added 1.00 FTE Energy Management Specialist to serve as an Industrial Key accounts representative and provide one on one time with local plant personnel as well as their corporate head quarters.
- Solid Waste added 3.50 FTE Material Handlers and 1.00 FTE Equipment Operator I at the Materials Recovery Facility (MRF) by converting temporary help to permanent positions
- Solid Waste added 1.00 FTE Public Works Supervisor to provide supervision of personnel and fleet associated with various commercial recycling routes,
- Solid Waste added 1.00 FTE Equipment Operator I and 1.00 FTE Equipment Operator III at the Landfill by converting temporary help to permanent positions
- Solid Waste added 4.00 FTE Refuse Collector to various operations by converting temporary help to permanent positions
- Storm Water added 1.00 FTE Equipment Operator III to provide guidance to the repair crew.
- Storm Water added 1.00 FTE Jet Lead Operator - 773 for a new program to implement and maintain staff and equipment for routine cleaning of the storm water drainage system.
- Sewer added 2.00 FTE Equipment Operator II for more efficient maintenance and operations of the collection system and 1.00 FTE Custodian for the expansion of the Wastewater Treatment Plant Administration building
- (0.50) FTE reallocations between departments

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Strategic Plan

2012-2015

September, 2012

Updated to reflect current strategic plan - Revised November, 2013

Strategic Planning

From the words of our City Manager:

"Strategic planning is a management tool, and as with any management tool, it is used for one purpose only: to help an organization do a better job-to focus its energy, to ensure that members of the organization are working toward the same goals, to assess and adjust the organization's direction in response to a changing environment. In short, strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it, with a focus on the future."

In FY 2012 a strategic plan for 2012 – 2015 was developed. In FY 2013 the City selected the strategic leadership of the Journey to Excellence (J2E) Committee to drive the implementation forward. At the 2013 Council retreat, each of the strategic priority team leads provided a report on the city's progress in their priority area. This information was used to support the revisions to the strategic plan. Based on the discussion at the retreat, the J2E Committee will make revisions to the plan and return the revised plan to Council for their approval.

STRATEGIC PRIORITIES

"...to make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable and healthy economy, community and environment through a democratic and fiscally responsible government."

FINANCIAL HEALTH

Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

CUSTOMER FOCUSED GOVERNMENT

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

HEALTH, SAFETY & WELL-BEING

Create an inclusive, thriving, livable community that promotes health, safety and well-being.

ECONOMIC DEVELOPMENT

Support and further stimulate our local economy.

WORKFORCE

Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

INFRASTRUCTURE

Ensures there are plans and resources to meet existing and future infrastructure demands such as roads, water and electric systems, storm water, sanitary systems, public transit, airport, railroad and parks and trails.

GROWTH MANAGEMENT

Plan for growth in a cost-effective way to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Mission

We make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable, and healthy economy, community and environment through a democratic and fiscally responsible government.

Vision

Columbia will be a connected, informed and engaged community renowned for its safe neighborhoods, vibrant economy, educational excellence, customer service and quality of life served by an efficient, responsive and open government.

Core Values

- ◆ **Customer service:** We exist to provide the best possible service to all customers.
- ◆ **Communication:** We listen to our customers and respond with clear, compassionate, and timely communication.
- ◆ **Continuous improvement:** We value continuous improvement through planning, learning, and innovative practices.
- ◆ **Integrity:** We expect our employees to be ethical, honest and responsible. Our customers deserve nothing less.
- ◆ **Teamwork:** We achieve results through valuing diversity and partnerships within our own organization and the community. Each person's contribution is critical to our progress.
- ◆ **Stewardship:** We develop and empower our employees to serve the community to the best of their ability. We are responsible with the resources the community entrusts to us.

Core Competencies

1. Community stewardship
2. Consensus-building
3. Supporting quality of life through full city services
4. Innovation

Moving Forward: Our Seven Strategic Priorities

Customer Focused Government

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Economic Development

Support and further stimulate our local economy.

Financial Health

Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditures management and revenue growth.

Growth Management

Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Health, Safety and Well-Being

Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

Infrastructure

Ensure there are plans and resources to meet existing and future infrastructure demands such as roads, water and electric systems, storm water, sanitary systems, public transit, airport, railroad and parks and trails.

Workforce

Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Strategic Priority: Customer-Focused Government

Strategic Goal: Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Strategic Objectives:

1. Improve customer satisfaction with City services.
2. Incorporate technologies and resources to serve customers when, where and how it's convenient for them.
3. Integrate communication across department boundaries.

City Initiatives:

- Implement a customer contact center for citizens to report problems, access services and get information (listen, learn and improve how we do business)
- Implement a customer relations management (CRM) system to gather data on service encounters, reveal trends in service experiences and drive changes to increase customer satisfaction
- Establish a process to identify cross-department issues and consolidate information into easy-to-use formats
- Improve ease of accessing information on the City's web site and City Channel

Performance Measures:

- ◆ Level of agreement that it was easy to reach the right person at the City (citizen survey)
- ◆ Increase satisfaction with overall quality of customer service received (citizen survey)
- ◆ Aggregate performance evaluation score for City employees on the "customer service" Citywide competency
- ◆ Increase level of agreement with statement that it's easy to get information needed from City government (citizen survey)
- ◆ Increase satisfaction with overall quality of communication services received through city-controlled media outlets - City Source, City Website, City Channel and Social Media (citizen survey)

Strategic Priority: Economic Development

Strategic Goal: Support and further stimulate our local economy.

Strategic Objectives:

1. Meet the needs of existing visitors and increase tourism by attracting new visitors.
2. Support the importance of attracting and supporting businesses that export products or services outside of the Columbia region and recruit businesses to Columbia.
3. Support existing businesses to maintain and/or expand local operations.
4. Strengthen local economic connections and entrepreneurship opportunities to build wealth in the community.
5. Identify business development opportunities that emphasize sustainability.
6. Promote economic growth in arts and entertainment.
7. Support and promote historic preservation.
8. Promote and support minority- and women- owned businesses.

City Initiatives:

- Add Economic Development programs to increase our capabilities.
- Create an encouraging atmosphere for business opportunities based on environmental stewardship.
- Engage community based organizations who may want to partner to achieve our strategic objectives.
- Seek to increase funding for non-profit arts agencies provided on an annual basis.
- Support and promote policies and programs that emphasize historic preservation.

Performance Measures:

- ◆ Community priority rating of the importance of economic development and job creation on the citizen survey.
- ◆ Measure Gross Domestic Product for Columbia and region by industry.
- ◆ Identify and develop data sources to measure economic development for agencies that support the economic development strategy.
Example “Refine and capture Business License Application Data” to provide metric data for entrepreneurial business, historic preservation, culture, arts & creative industries, and tourism employment.
- ◆ Number of business licenses of minority- and women- owned businesses.
- ◆ Percentage of city-initiated contracts with minority- and women owned businesses.
- ◆ Attendance of locally based entrepreneurs at local economic development events (capture numbers from additional host organizations)

Strategic Priority: Financial Health

Strategic Goal: Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

Strategic Objectives:

1. Develop a business approach that increases efficiencies, manages expenses and grows revenue.
2. Control city health care cost while still providing affordable health care for city employees
3. Balance the budget without the use of fund balance
4. Provide the resources for salary increases to employees
5. Control the city's pension costs
6. Review and refinance debt issues to save interest costs

City Initiatives:

- Control city health care costs and provide affordable health care for city employees
- Use more entrepreneurial approaches where possible such to improve the operations of the transit system.
- Share annual department budget savings for future department innovative initiatives
- Service Cost Recovery Approach
- Carefully and publicly analyze any change to pension plans
- Focus future increases for staff towards salary rather than benefits
- Refinance debt whenever possible to lower costs of interest
- Focus on increasing local sales tax including the capture of online sales and use tax.

Performance Measures:

- ◆ Percent of increase of city health care cost
- ◆ Reduce use of fund balance
- ◆ Salary increases to employees
- ◆ Amount of transit use of fund balance.
- ◆ City's pension costs and rate of investment return
- ◆ Bond ratings
- ◆ Percent of costs recovered on all fees
- ◆ Percent of increase in sales and use tax.

Strategic Priority: Growth Management

Strategic Goal: Plan for growth in a cost-effective way to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Strategic Objectives:

1. Ensure that plans guiding growth are up to date and effective
2. Be prepared for the fiscal impacts of the physical growth of the City
3. Support conservation and preservation of land and historic resources

City Initiatives:

- Implement the comprehensive plan
- Develop a method to estimate and prepare for the costs of growth and find ways to reduce the cost.
- Expand the “fiscal note” to account for long-term impacts of growth on City budgets
- Plan for land preservation and open space connectivity
- Minimize and mitigate the disturbance of land in the expansion of City facilities
- Re-use and recycle existing buildings for public uses
- Encourage re-development over development of green space
- Analyze cost of growth
- Encourage historic preservation of buildings by the public sector

Performance Measures:

- ◆ Citizen survey rate of satisfaction with “how well the city is planning for growth”
- ◆ Acquisition or legal protection of sensitive lands and historic buildings
- ◆ Ratio of green space developed to redevelopment
- ◆ Citizen satisfaction with housing affordability
- ◆ Conduct a pilot neighborhood historic preservation plan
- ◆ Develop a local incentive for historic preservation

Strategic Priority: Health, Well-Being, and Safety

Strategic Goal: Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

Strategic Objectives:

1. Keep residents and visitors to the city safe
2. Create an environment that encourages a healthy community
3. Grow Columbia Arts Foundation
4. Improve dialogue between residents, visitors and law enforcement

City Initiatives:

- Strengthen neighborhoods and improve health and safety by establishing a multi-departmental team to engage residents and improve the coordination and allocation of city and community resources.
- Facilitate the development of a Community Health Improvement Plan with local partners and community organizations.
- Launch Columbia Arts Foundation
- Complete Park Capital Improvement Projects included in the 2010 sales tax ballot issue
- Explore the feasibility of creating a sports authority
- Law enforcement will proactively engage with the community

Performance Measures:

- ◆ Overall quality of life in the city (resident survey)
- ◆ Quality of fire protection services (resident survey)
- ◆ Fire related fatalities
- ◆ City crime rate per 1000 residents (violent and property)
- ◆ Visitor perception of Columbia as safe. (Visitor Profile Survey)
- ◆ Quality of public health services in the community (resident survey)
- ◆ Percent of residential code cases brought into voluntary compliance prior to administrative/judicial process.
- ◆ Quality of parks and recreation programs and facilities (resident survey)
- ◆ Citizen satisfaction with cultural, arts, and recreational activities and offerings (resident survey proposed question)
- ◆ Improve likelihood that residents perceive Columbia to be a safe community (citizen survey)
- ◆ Produce feasibility study for sports advisory board

Strategic Priority: Infrastructure

Strategic Goal: Ensure there are plans and resources to meet existing and future infrastructure demands such as roads, water and electric systems, storm water, sanitary systems, public transit, airport, railroad and parks and trails.

Strategic Objectives:

1. Provide sufficient funding to maintain and improve City infrastructure
2. Utilize best practices that are innovative and efficient for infrastructure
3. Improve communication of infrastructure needs to the customers
4. Provide infrastructure that is available and useful for all users

City Initiatives:

- Create guidelines for equitable funding for infrastructure (also included in growth management section)
- Implement initiatives from Infrastructure Task Force reports (July 5, 2011) and Capital Improvement Plans
- Continue and improve integration of existing public information officers' network
- Provide clear, consistent, accurate, timely, responsive information.
- Develop annual infrastructure report
- Ensure accessibility to streets and sidewalks
- Ensure accessibility in public transportation
- Ensure accessibility in parks and recreation
- Create a stormwater plan with emphasis on a funding plan
- Increase local, renewable energy and energy efficiency

Performance Measures:

- ◆ Infrastructure performance (utility-defined measures and goals)
- ◆ Infrastructure performance perception (citizen surveys)
- ◆ Benchmarking cost of service (ICMA)
- ◆ Effectiveness of City communication with the public (2011 survey, Q. 1.f)
- ◆ City government is a trusted source of information (2011 survey, Q. 15.a)
- ◆ Information is communicated clearly, accurately and in a form that meets my needs (2011 survey, Q. 15.c)
- ◆ Cycle time to resurface city streets
- ◆ Residents satisfied with streets, sidewalks, stormwater, and city utilities
- ◆ Renewable Energy Standard
- ◆ Demandside Management Report
- ◆ Compliance with ADA

Strategic Priority: Workforce

Strategic Goal: Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Strategic Objectives:

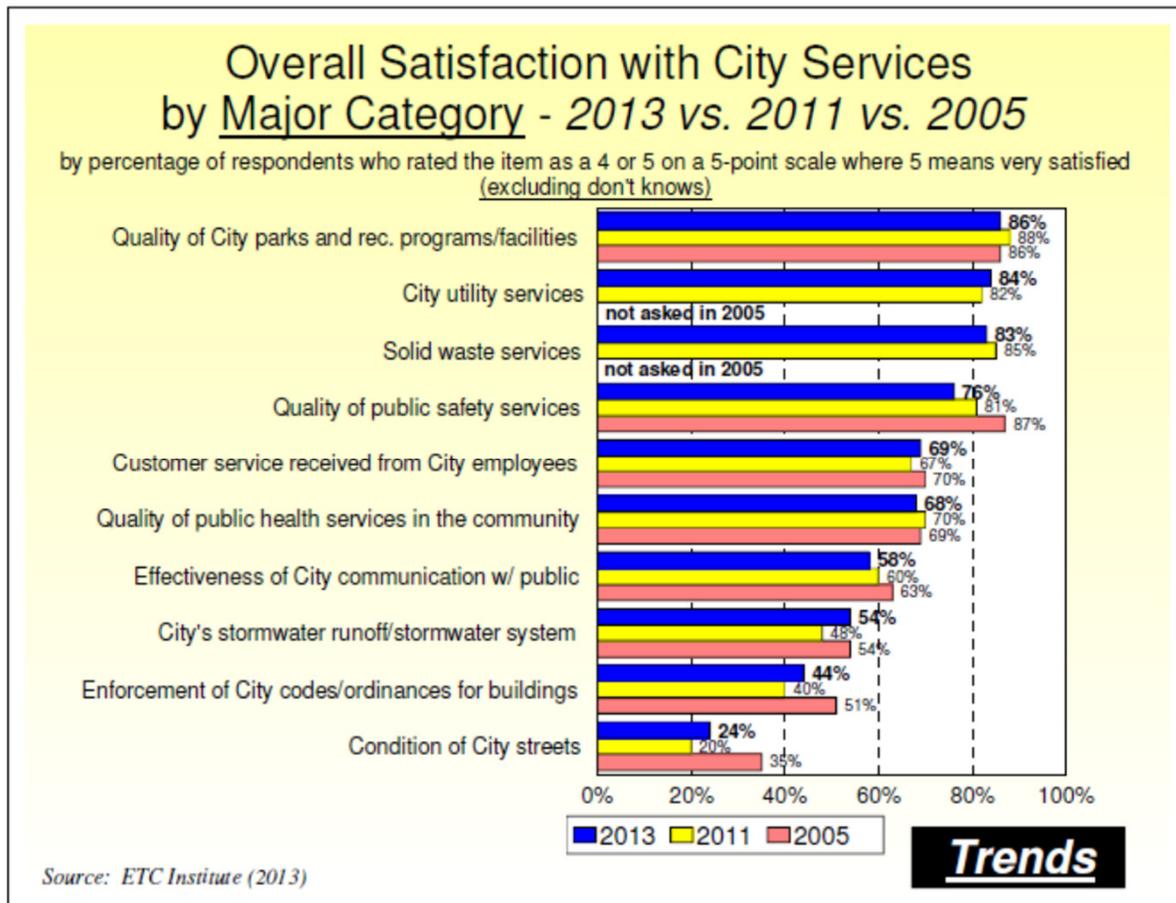
1. Maintain a total compensation system that is internally fair and externally competitive
2. Cultivate a learning culture to improve employee job performance, capacity and leadership skills
3. Seek innovative ways to recognize high performing employees, improve employee satisfaction
4. Strengthen employee engagement

City Initiatives:

- Conduct FY 2013 Classification/Compensation Study
- Develop City University concept and propose curriculum
- Promote systematic use of employee reward programs
- Develop a plan to increase employee engagement

Performance Measures:

- ◆ Lower rate of voluntary employee turnover
- ◆ Improved employee perception of fair compensation system
- ◆ Training hours per employee per year
- ◆ Increased employee engagement
- ◆ Increased employee satisfaction



Major Findings

Overall Satisfaction with City Services

Eighty percent (80%) of the residents surveyed, *who had an opinion*, were satisfied (ratings of 4 or 5 on a 5-point scale) with the overall quality of services provided by the City; 16% were neutral and only 4% of residents were dissatisfied with the overall quality of City services. The major categories of City services with the highest satisfaction ratings, based upon the combined percentage of residents who were “very satisfied” or “satisfied” among those *who had an opinion*, were: the quality of City parks and recreation programs/facilities (86%), City utility services (84%), solid waste services (83%) and public safety services provided by the City (76%). Residents were least satisfied with the condition of City streets (24%).

Overall Priorities

The major categories of City services that residents thought were most important for the City to provide were: 1) public safety services, 2) City utility services (water, electric and sewer), 3) the condition of City streets and 4) solid waste services.

Residents were also asked to rank the **community priorities** they felt were most important issues for the City. The community priorities that residents felt were most important, based upon their combined top five choices, were: 1) protecting residents and businesses from crime, 2) maintaining City streets and infrastructure, 3) maintaining a balanced City budget, 4) minimizing congestion on City streets and 5) promoting economic development and job creation.

Public Safety Services. The public safety services that residents were most satisfied with, based upon the combined percentage of residents who were “very satisfied” or “satisfied” among those *who had an opinion*, were: the overall quality of City fire protection (88%) and how quickly fire department personnel respond to emergencies (87%). The public safety services that residents thought were most important for the City to provide were: 1) crime prevention, 2) how quickly police respond to emergencies and 3) how quickly fire department personnel respond to emergencies

Source: ETC Institute (May 2013)

To view the entire citizen survey results go to:

<https://www.gocolumbiamo.com/Feedback/documents/2013SurveyFinalReport.pdf>

Citizen Survey Highlights

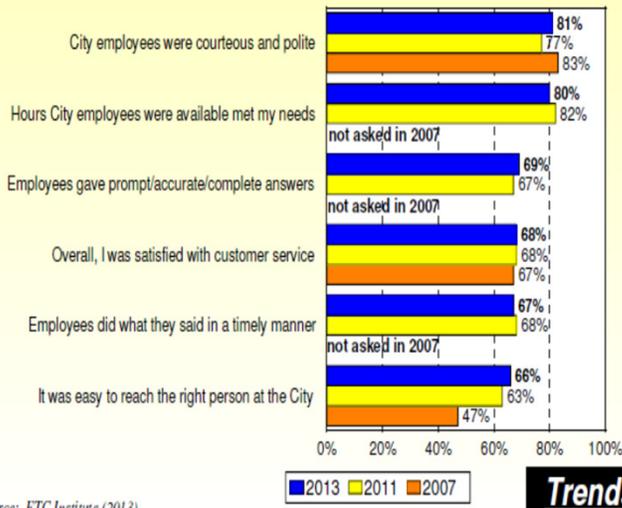
Streets and Sidewalks. The streets and sidewalks services that residents were most satisfied with, based upon the combined percentage of residents who were “very satisfied” or “satisfied” among those *who had an opinion*, were: snow removal on major City streets (70%) and the overall cleanliness and appearance of City streets (59%). Residents were least satisfied with snow removal on neighborhood streets (30%) and traffic calming efforts (31%). The street and sidewalk service that residents felt was most important for the City to provide was the maintenance of major City streets (83%); residents also felt it was important for the City to provide snow removal on major City streets (47%) and the maintenance of neighborhood streets (31%).

City Customer Service. Residents were asked to rate their level of agreement with various statements related to their interactions with City employees during the past year. The statements that residents agreed with most, based upon the combined percentage of residents who “strongly agreed” or “agreed” among those *who had an opinion*, were: the City employee who helped me was courteous and polite (81%), the hours that City employees were available met my needs (80%) and City employees were knowledgeable (70%).

City Communication. The communication services that residents were most satisfied with, based upon the combined percentage of residents who were “very satisfied” or “satisfied” among those *who had an opinion*, were: the usefulness of the information that is available on the City’s website (61%) and how easy it is to use (or navigate) the City’s website (53%).

Level of Agreement with Statements About the Quality of Customer Service Received from City Employees 2013 vs 2011 vs 2007

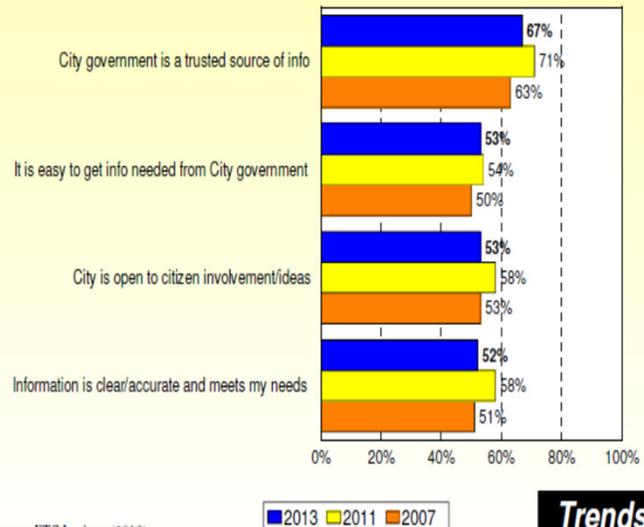
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale where 5 means strongly agree (excluding don't knows)



Source: ETC Institute (2013)

Agreement with Statements About Communication 2013 vs 2011 vs 2007

by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale where 5 means strongly agree (excluding don't knows)



Source: ETC Institute (2013)

Most Significant Increases from 2011 to 2013:

- Clean-up of trash and litter (+15%)
- Snow removal on major City streets (+11%)
- Maintenance of major City streets (+10%)
- Snow removal on neighborhood streets (+8%)
- Maintenance of streets in your neighborhood (+7%)
- City's stormwater runoff/stormwater system (+6%)

Source: ETC Institute (May 2013)

To view the entire citizen survey results go to:

<https://www.gocolumbiamo.com/Feedback/documents/2013SurveyFinalReport.pdf>

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- Clean-up of trash and litter (+15%)
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- Maintenance of streets in your neighborhood (+7%)
- City's stormwater runoff/stormwater system (+6%)

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2014 Performance Report



released May 2014

Dear Columbia Citizen:

Welcome to the City of Columbia's second annual performance report. As required by our Charter, the City Manager has a yearly duty to submit a statement of priorities and programs, which we call the State-of-the-City message. I'm pleased to report progress, but with much left to do to achieve seven strategic priorities adopted by the City Council in 2012.

We've used core measures that can be verified to show our current status. You might think of these as our vital signs as an organization. We report warts and all, meaning that even when those facts don't tell the most positive story, they point us toward opportunities for improvement.

Over the last year, we've taken important steps consistent with citizens' top priorities.

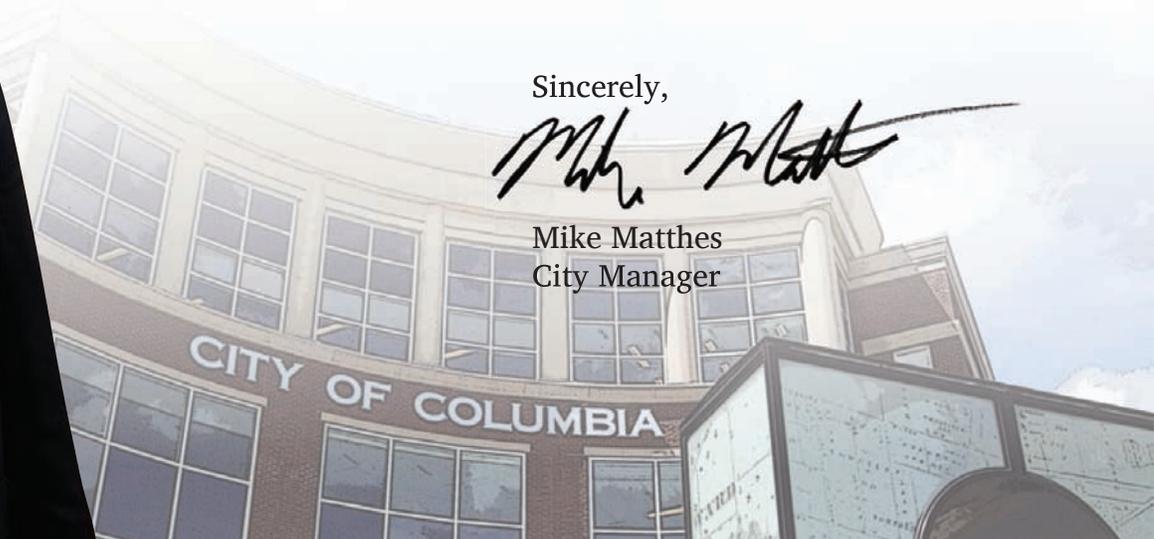
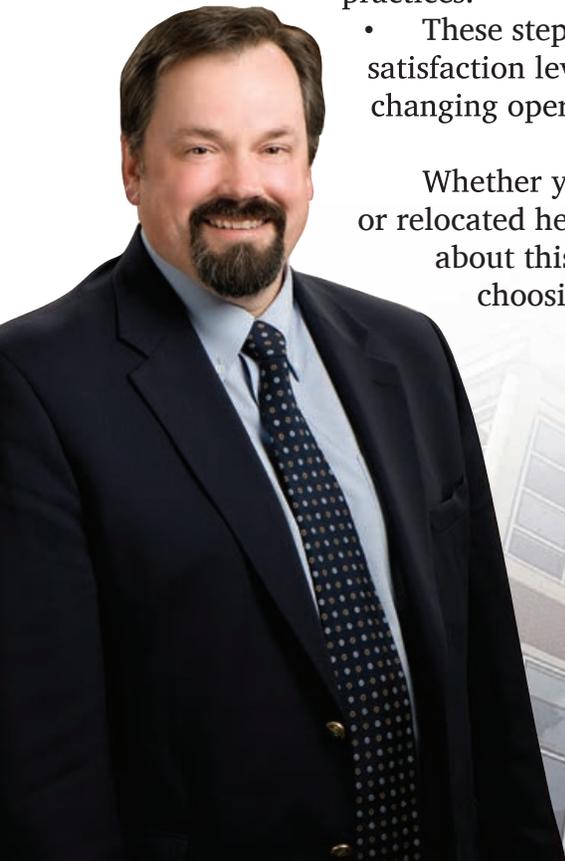
- Maintaining streets and infrastructure has been your top concern for years. We've doubled our budget for street paving but, with more than 650 miles of City roads, we still have a 47-year cycle time. This is down from 60 years, but does not meet citizen expectations.
- Our 2013 violent crime index is the lowest it's been in the last 20 years, but we are still under-staffed in Police, Fire and most other City services.
- As promised, we balanced the City's General Fund budget, which supports public safety, health and other core public programs. Instead of making up shortfalls from other City funds, we will continue to balance this budget with business-like approaches and fiscal practices.
- These steps and more add up to big differences. We are increasing citizen satisfaction levels, almost across the board, by listening to your concerns and changing operations.

Whether you were born here...came as a college student and stayed... or relocated here because of work or retirement...we know you care deeply about this community. On behalf of the City of Columbia, I thank you for choosing to make this place your home.

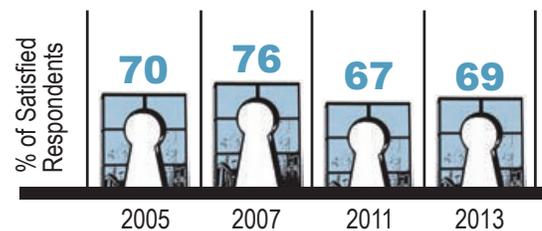
Sincerely,



Mike Matthes
City Manager



Overall satisfaction with quality of customer service received



Customer Focused Government

making YOU the center of service

What we see

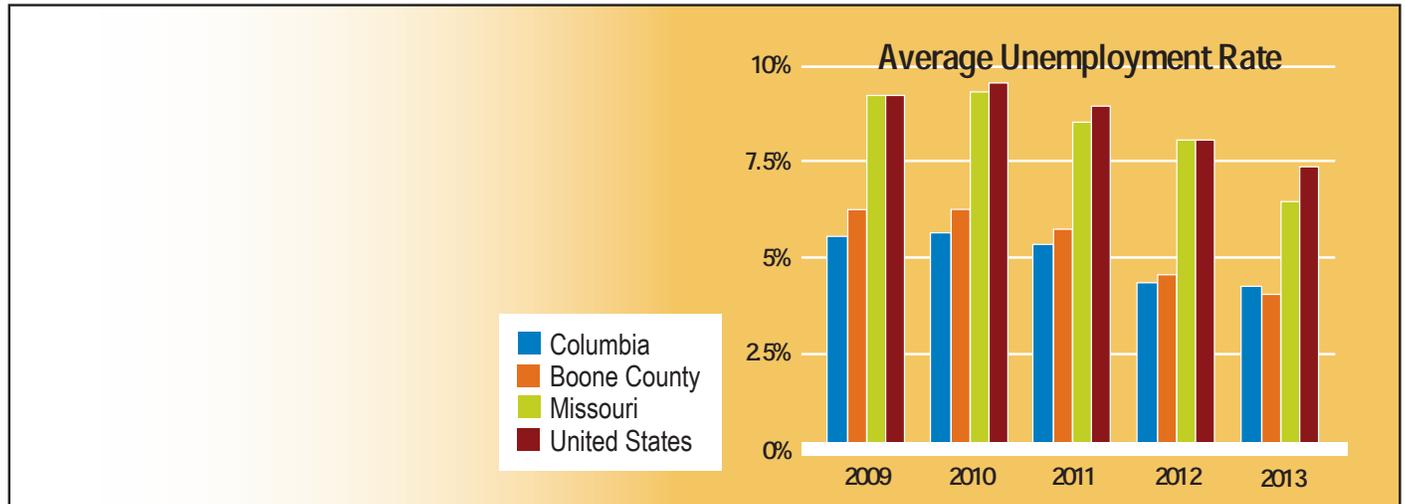
I am proud of City employees' commitment to excellent public service. That's what you expect and what we promise to deliver, building trust at each customer touch point. Since 2011, your satisfaction with the City's overall quality of customer service has increased from 67 percent to 69 percent. That's a higher satisfaction rate than both the national and Kansas – Missouri averages. Among the 10 broad service categories measured in our 2013 citizen survey, we saw higher satisfaction with utility services, stormwater drainage, code enforcement and streets. Services rated slightly lower since 2011 include parks, solid waste, public safety and public health.

What we've done

- Trained all current and every new City employee in “Service with Principles,” to build this core value permanently into our workforce.
- In the last two years, we also achieved higher marks for employee courtesy, prompt answers to citizen questions and the ability to reach the right person for help with problems.
- Building on this success, we launched the City's first customer contact center, starting with citizen calls about trash pickup. When fully implemented, the contact center will be the place to go for information and solutions to citizen problems.
- In 2013, the City hosted more than 580 public meetings to provide information or get citizen input. This includes Council and pre-Council meetings, board and commission meetings, interested party and public information sessions, retreats, work sessions and a new “Ward Check-In” series that brings together City Council representatives, constituents and City staff.
- Engaged with citizens who volunteered more than 43,000 hours of service to all of us through their work with City programs. Their service has a cash value of more than \$952,500, and their contributions are priceless. If you know these volunteers, please thank them.

What lies ahead

In the contact center's early weeks, we handled close to 1,400 calls and successfully resolved more than 70 percent of them. As it starts to handle calls about streets in the coming months, the contact center will contribute to growing satisfaction with streets and other services. By 2015, we're committed to increasing overall citizen satisfaction with City customer service to 80 percent; achieving 75 percent agreement that it's easy to reach the right person at City Hall; and achieving 70 percent agreement that it's easy for citizens to get the information they need.



Economic Development

making Columbia a great place to work

What we see

Columbia has a diverse set of employers, but the University of Missouri remains the economic engine that drives retail sales, research and high-tech jobs and rental building projects. That's what the Milken Institute recognized when it named Columbia the 2013 top-performing small city in the United States. Unemployment is down locally and at state and national levels, and the U.S. Bureau of Economic Analysis ranked Columbia as the fastest growing economy in Missouri. Even with this good news, Columbia's median household income is down slightly from last year. In our citizen satisfaction survey, the percent of those who said creating jobs was a high priority decreased from 77 percent in 2011 to 69 percent in 2013.

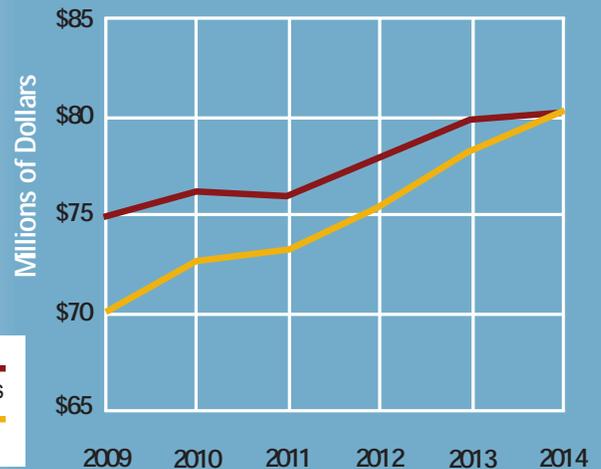
What we've done

- Added jobs in retail and existing industries and attracted more than \$7 million in new investment and 225 new jobs, including 25 in biotech products and services that will be exported outside Columbia
- Attracted visitors who, from 2012-2013, increased hotel gross receipts by 7.3 percent in an industry that supports more than 10,650 jobs in Columbia and Boone County
- Issued more business licenses in 2013, with small increases in light manufacturing facilities, locally-owned firms, retail shops and home occupations
- Supported entrepreneurship with 17 companies in the REDI business incubator, through weekly early stage startup presentations to the community and at the annual #BOOM conference, connecting 1,300 business leaders and people with big ideas
- Saw more than 87,000 non-charter passengers using Columbia Regional Airport in 2013, the best numbers since 1989. This surpassed the expectations of American Airlines and resulted in another daily flight to Chicago.

What lies ahead

Southern Business & Development Magazine named Columbia one of the "top ten shining examples of economic development that's working," but our job is not done. More than one-third of Missourians are experiencing long-term unemployment of 20 weeks or more, and some of those people live in our community. Support for new jobs and economic opportunities will continue. Our strategic goals include more attention to minority- and women-owned businesses and to jobs that support historic preservation, sustainability, arts and entertainment.

Closing the Gap Between Expenditures and Revenue



Financial Health

maintaining the City's fiscal fitness

What we see

Three years ago we said we would close a \$2.9 million gap between general fund revenues and spending. In 2013, we came within \$143,500 of meeting that goal. This reflects continuing financial stewardship by City Council members and City staff and moderate revenue growth. According to the National League of Cities, this is consistent with national trends. The economic recovery is improving our fiscal health, but Columbia and other cities are challenged by public employee health and pension costs, infrastructure needs, uncertainty about state and federal funding streams and sales tax revenue lost to online merchants. All cities have balanced budget mandates, and Columbia citizens ranked it as their third highest priority in our 2013 citizen satisfaction survey.

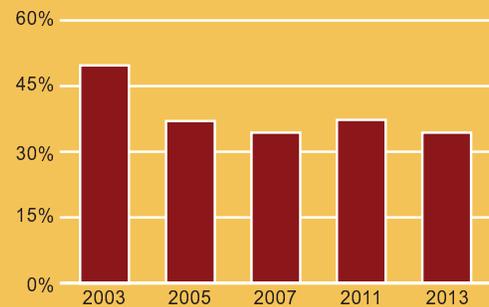
What we've done

- Since 2011, saved more than \$17 million by refinancing the City's debt while maintaining a very favorable "AA" bond rating
- With improving economic conditions, booked \$1.6 million more in sales tax revenue in 2013
- Improved earnings on investments in City employee pension funds
- Gained \$300,000 in federal funds for public transit operations by matching it with revenue from parking fees, and we reduced paratransit costs with technology advances
- Achieved 75 percent cost recovery for City building and site development services
- Maintained 20 percent in financial reserves, with more than \$31 million in cash and short-term investments as of March 31, 2014

What lies ahead

We'll continue our pursuit of good fiscal stewardship, including support of local, state and national solutions to capture online sales and use tax revenues. As a major employer, we estimate a potential \$438,000 cost to comply with the federal health care reform act. We will encourage employees to use the City's higher-deductible health plans with less expensive premiums than our traditional plan. Now that we've completed our job study, we'll budget for pay raises to lift selected employee groups up to the median compensation level for their positions in the competitive labor market.

Satisfaction with Growth Management



Growth Management

growing intelligently, protecting, preserving

What we see

At 34 percent, citizen satisfaction with how well the City plans for growth remains steady but lower than we would like. When these opinions are mapped, they appear to reflect places inside the city where new development accelerated ahead of streets and other services and where problems persist. Since 2011, Columbia's land area has grown an average .17 square mile per year, while our population grew an average 2.3 percent per year, to an estimated 116,100. This includes 40,000 students living in dorms and homes that they rent or, in some cases, own. Between 2011 and 2012, residential and commercial building permits jumped almost 66 percent and 28 percent, respectively, but this growth rate slowed in 2013. Most permits were issued for home improvements and single-family housing; even so, new projects with more than five living units were permitted for more than 1,200 units.

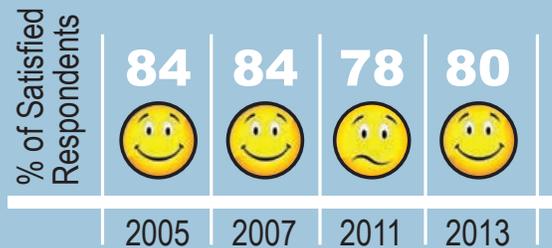
What we've done

- In 2014, recognized five Most Notable Historic Properties, for a total of more than 130 honored since 1998
- Prepared "Our Natural Legacy," an innovative plan...subject to City Council approval...to conserve open space for future generations, in partnership with county, state and non-profit entities
- Acquired 35.5 acres of land for the Battle Avenue Park and the Waters – Moss Memorial Wildlife Area and budgeted \$375,000 to preserve land for parks, greenbelts, green space, wildlife corridors and nature areas
- Completed phase 1 development at Bonnie View Nature Sanctuary, including a shelter, restroom, parking and a trailhead for Scott's Branch Trail
- Identified \$20 million in water, sewer and electric system improvements needed to meet unprecedented demand for downtown infill development

What lies ahead

Growth management continues to test our ability to balance progress and preservation. We will work closely with citizens to ensure Columbia has core services, natural spaces, historic integrity, affordable housing and sufficient places to conduct business. Our goals include rewriting City zoning regulations; assessing the fiscal impact of new development; housing rehabilitation, home repairs and home accessibility improvements; opening 360 acres of Southeast Regional Park to active use; completing 24 projects approved by voters in the 2010 park sales tax ballot issue; and preparing the 2015 park sales tax proposal for a public vote.

Satisfaction with Quality of Life



Health, Safety & Well-Being

keeping the community safe and healthy

What we see

Citizen satisfaction with Columbia's quality of life increased since 2011. At 80 percent, it's slightly higher than the average score in other Missouri and Kansas cities, and it matches the average score nationwide. Violent crime went down from 476 incidents in 2012 to 416 in 2013, and there may be a connection between these trends. Citizen satisfaction with the quality of public health services is within the range of national and regional benchmarks and we've learned, through community conversations, that local priorities vary depending on where people live. People in some areas expressed very specific health-related needs and desires, while others focused on broad policies and incentives for action.

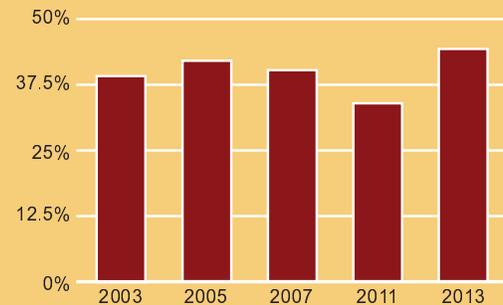
What we've done

- Responded to more than 75,000 calls for police service in 2013 – or 2,400 more than in 2012 – and added three police officers to the FY 2014 City budget
- Built community trust through informal conversations and “Coffee with Cops,” by directly connecting to citizens with Facebook and Twitter and with crime data posted and mapped online
- Continued as one of Missouri's top 10 healthy counties in a Robert Wood Johnson Foundation study, showing reduced adult obesity and more physical activity, among other measures
- Made progress on 19 of 23 projects approved by voters in the last parks ballot issues, including two gym expansions and a new tennis court at Columbia's public schools
- Initiated more than 68 percent of 6,063 complaints associated with code enforcement in neighborhoods – 85 percent were resolved voluntarily, with the top three complaint categories of nuisance properties, property maintenance and problem vehicles
- Earned 2013 state honors as the Local Human Rights Commission of the Year, with recognition of our volunteers' and staff advocacy for fair housing, disability and service animal rights, public education and diversity celebration

What lies ahead

So much of what we call “quality of life” depends on the character of our community and our connections to each other. We will help build stronger links through: “CoMo Connect,” a totally new route and scheduling system for City buses; cooperative work to tackle neighborhood health priorities; continuing to improve the financial future for local arts agencies; and developing a road map for becoming a recognized destination for youth and adult sports events.

Satisfaction with Maintenance of Major City Streets



Infrastructure

keeping pace with demands for streets, sidewalks and utilities

What we see

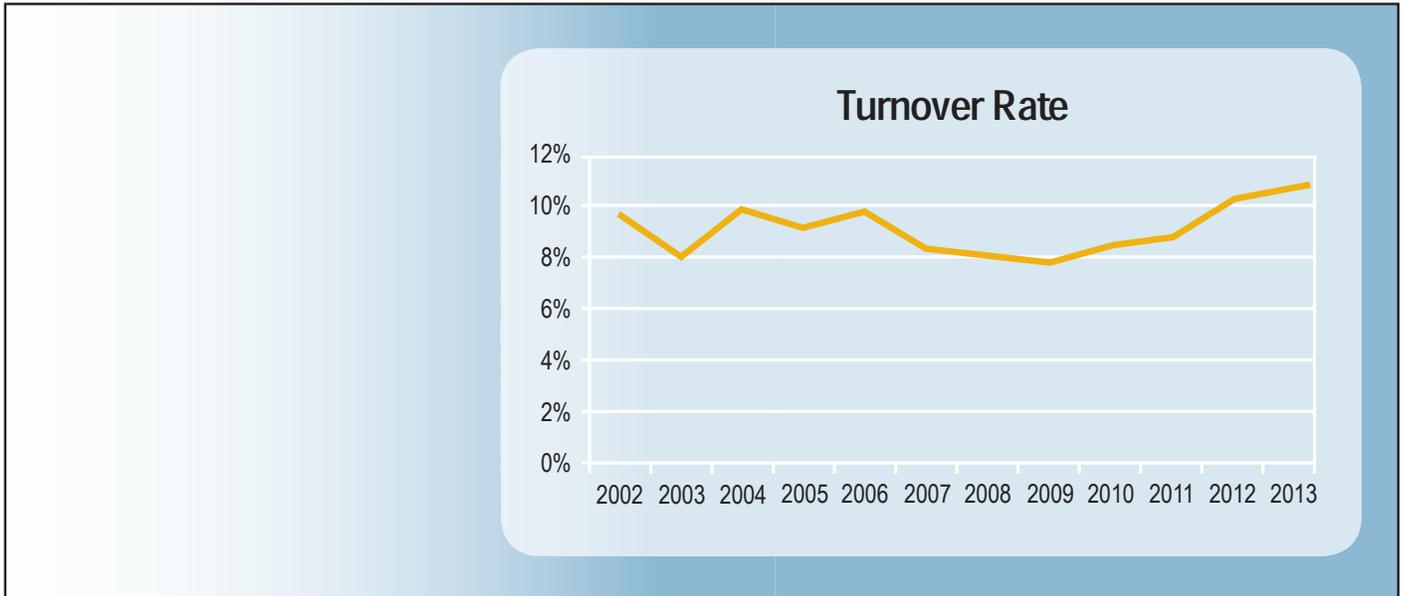
Citizens reported greater levels of satisfaction with almost all utility services, including streets and stormwater drainage, in 2013. Snow removal got higher marks, we believe, because of lessons learned from past snowstorms and because our use of social media kept people informed. Columbia Water and Light customers used 1.17 million megawatt hours of electricity and 4.32 billion gallons of water last year. This demand, plus the extraordinary interest in building apartments downtown, raised the profile of the \$20 million needed for infrastructure improvements.

What we've done

- Added another \$300,000 for street resurfacing, bringing this total investment to more than \$2 million for the fiscal year and reducing our resurfacing cycle time to 47 years
- Resurfaced 35 miles of pavement, built 8,451 feet of new sidewalks and pedways and completed portions of major street projects on Clark Lane and Rolling Hills Road
- Improved accessibility for disabled persons with audible signals at street intersections, more accessible parking, playground renovations, home ramps and other activities
- Exceeded the voter mandate for using renewable energy resources in 2013 while reducing greenhouse gas emissions and peak load electric generation through energy efficiency programs
- Replaced more than a half-mile of water distribution mains and completed the northern end of a water transmission line that will improve service and fire protection in eastern Columbia
- With proceeds from a voter-approved bond issue, continued replacing and “rehabbing” sewer pipes, lines and manholes to prevent sewer backups in homes

What lies ahead

Because streets and utility systems benefit all homes and businesses throughout Columbia, we must find fair methods to pay for them and keep service safe and reliable. This includes generating 15 percent of the City’s electricity from renewable resources by 2018; creating a detailed plan to build a new electric transmission line in southern Columbia; adding new water wells, completing the eastern Columbia water transmission line and providing backup power generation for pumps; continuing improvements for Scott Boulevard, Clark Lane, neighborhood streets and for sidewalks that need to be more accessible for disabled persons; and agreeing to an overall plan to meet infrastructure needs in the central city.



Workforce

supporting high-performing City employees

What we see

In FY 2013, the City lost 1,386 years of experience and talent through employee retirements, resignations and discharges. At 10.93 percent, our turnover rate is higher than it's been since 2009. During each of the last three years, discharges have remained about the same and retirements grew slowly. Voluntary resignations increased at a higher rate, with average employee tenure in that group of four years on-the-job. The better news is that City employees are highly motivated and engaged to provide public service, a trend that also shows up in a national survey of state and local government employees. Surveys show that in public and private organizations, improving employee engagement can help reduce turnover, absenteeism and workplace injuries while improving customer ratings and service quality.

What we've done

- Adopted a new job classification system and, in tune with our compensation policy, identified positions scheduled for pay increases to help us keep and recruit top talent
- Through our new, in-house "City University," trained and engaged employees to prepare them for professional advancement and greater responsibility
- Empowered younger police officers to recruit new talent, allowing them to share their pride in working for citizens and bringing like minds into their organization
- Reduced employee recruitment costs with online applications

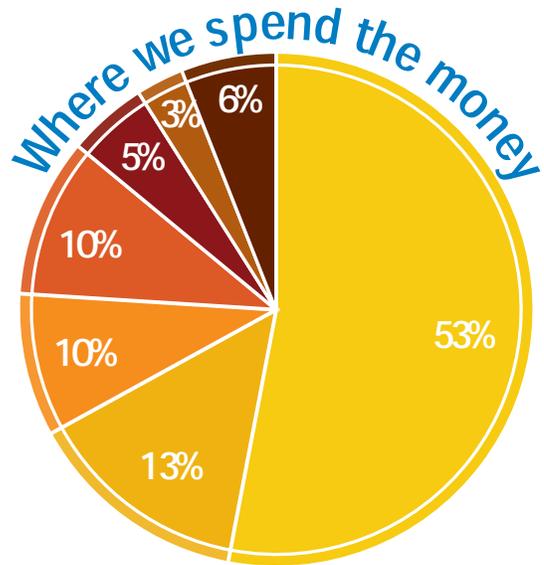
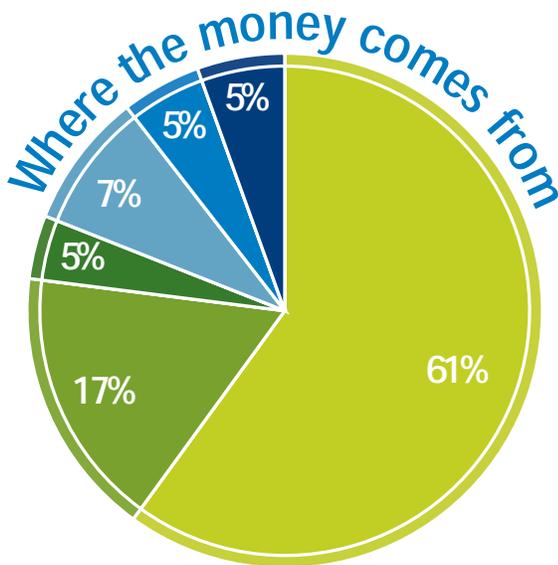
What lies ahead

Plans include addressing employee engagement with greater attention to the needs of individuals and their work units. We hope to reduce turnover, increase job tenure and reaffirm that employees are making a difference in the workplace and their community. We'll also continue actions to keep salary and benefits at levels that allow us to retain our talent and recruit the best new candidates when those needs arise.

City of Columbia Budget

View the City's budget online at GoColumbiaMo.com.

The annual budget is our tool for allocating City resources to departments to deliver the highest level of service to you. The FY 2014 budget covers Oct. 1, 2013, through Sept. 30, 2014. The overall budget for FY 2014 was \$414,221,731 which was divided into 53 separate department and fund budgets.

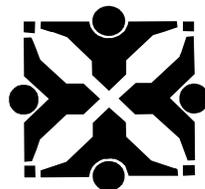


FEES & SERVICE CHARGES -- Utility fees, application fees, building permits
TAXES -- Property tax, sales tax
GRANTS -- Money from state, federal and other funding organizations
TRANSFERS -- Money from special City accounts that is moved to fund projects
INTRAGOVERNMENTAL -- Money moved to general fund from other City funds
MSCELLANEOUS -- Interest earned, use of "rainy day" fund, other taxes

UTILITIES -- Water, Electric, Sewer, Solid Waste and Storm Water
TRANSPORTATION -- Engineering, Streets and Sidewalks, Parking, Transit, Airport, Railroad
SUPPORTING ACTIVITIES -- Fleet Maintenance, Building Maintenance, Public Communications, Information Technologies
PUBLIC SAFETY -- Police, Fire, Municipal Court
PARKS & RECREATION -- Parks and Recreation services
HEALTH -- Health & Human Services, Community Development, REDI, Cultural Affairs, Convention & Visitors Bureau, Office of Sustainability
ADMINISTRATION -- City Council, City Clerk, City Manager, Finance, Human Resources, Law

General Information

- How Our Budget is Organized
- City Profile
- Organizational Chart
- Departments
- Fund Structure
- Budget Process
- Assessed Values of Taxable Property
- Fiscal Notes and Policies
- Vision Statements and Goals



City of Columbia
Columbia, Missouri

How Our Budget is Organized

The annual budget is the mechanism used to allocate city resources to departments in order to be able to deliver effective and efficient services to our customers. The budget document is intended to provide information about the city, both financial and operational, from a variety of perspectives and high degree of detail.

Budget Message - This is the City Manager's letter to the council and to the citizens which explains the guiding principles that were used to develop the budget, highlights of the significant changes in the budget, and future issues that have been identified and will need to be resolved.

Budget-In-Brief - This section follows the City Manager's budget message and provides readers a snapshot view of the various funding sources and uses and highlights the significant changes in the budget document.

General Information - This section provides demographics about the City, financial structure of funds and departments, explains the budget process, lists financial policies, and presents the City's vision statements and goals.

Overall Summaries - This section contains a wide variety of summary reports. Each of these reports contain information on the last year's actual figures, current year estimates, and projections for the next year. The following types of summaries are found in this section: revenues, expenditures, funding sources and uses, operating statement summaries by fund, five year capital improvement plan summary for general government departments (streets, parks, public safety, etc.) as well as for enterprise departments (water, electric, sewer, transit, airport, etc.), debt summary, authorized personnel summaries, and a General Fund summary.

Departmental Information - Within each department, the reader will find all of the key information about that department including a description, objectives, highlights/significant changes, key performance indicators, budgets by category, authorized personnel, debt, capital projects, rate information, as well as ten year trend information on total revenues, total expenses, net income/(loss), funding equity, cash and available resources, and employees per capita.

There are also a number of ten year trend graphs provided. These include the total budgeted expenditures vs. the total capital project expenditures; total employees per capita; revenues, expenses, and net income; and fund equity vs. cash and other resources.

Functional Groups - Beginning with the FY 2012 budget, the departments and funds were grouped by function in an effort to help readers locate and understand the information presented in this document. The following information lists the functional groups and the departmental budgets included in each group.

Administrative Departments: These budgets are all funded in the General Fund with the exception of the general government debt and general government capital projects. The departments funded within the General Fund include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General and Public Works Administration. A portion of the costs of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee.

Health and Environment: These budgets have a central mission to preserve, protect, and promote our community. The departments are diverse in that they receive their funding from one of three mechanisms: from general city funds, special revenue funds, or funds held in trust. The departments included in this functional group include Public Health and Human Services, Economic Development, Cultural Affairs, Community Development, the Community Development Block Grant, Convention and Visitors Bureau, and the Contributions Fund.

Parks and Recreation: These budgets support the parks and recreation activities within the City. The budgets included in this functional group include Parks General Operations, Recreation Services, Parks and Recreation Capital Projects, and the Parks Sales Tax Fund.

Public Safety: The budgets included in this functional group include Police, Fire, Public Safety Joint Communications, Emergency Management, and the Municipal Court.

Supporting Activities: These departments provide goods and services to other City departments on a cost-reimbursement basis. The budgets included in this functional group include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Geospatial Information Services Fund (GIS), Information Technologies Fund (IT), Public Communications Fund, and Utility Customer Services Fund.

Transportation: These departments and budgets work together to provide a quality transportation system for the City. The budgets included in this functional group include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, as well as the following special revenue funds that are transferred into those budgets which include the Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund and the Stadium TDD Fund.

Utilities: The budgets included in this functional group include Water, Electric, Sewer, Solid Waste, and Storm Water.

Appendix - contains the Glossary

History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's. The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 64.546 square miles of land.

Government:

The City of Columbia has a council/manager form of government. The mayor and 6 council members are elected by the citizens of Columbia and serve as non-paid members for 3 years with staggered terms of service. Beginning in April 2014, the mayor and council members will receive stipends as they are re-elected. The City Manager reports to the Mayor and is considered the chief administrator. Department heads for all municipal functions report to the City Manager.

Culture and Recreation:

Columbia has big city entertainment and a great appreciation for all the arts ranging from international opera and ballet companies to contemporary music superstars. For the sports minded person there are many fun activities and ways to keep in shape.

Columbia is a progressive city offering its citizens a wide variety of experiences from fine dining to theater to rides on the trail to exciting sporting events. Columbia offers it all. The City of Columbia works hard to help keep the city as one of the best places to live and raise a family!

It offers a high quality of life for people of all ages and interests, a low cost of living, an excellent education system, outstanding health care facilities, abundant entertainment and employment opportunities, beautiful parks and trails, a clean environment and much more.

Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	13
Athletic Fields (w/ lights & irrigation)	23
Community Activity & Recreation Center (ARC).....	1
Number of Pools (Private & Public).....	9
Golf Courses (Municipal).....	2
Golf Courses (College).....	1
Golf Courses (Private).....	5
Frisbee Golf Course.....	3
Parks (Total Acres 3,184).....	75
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	1
Roller Hockey Facilities.....	2
Skate Park.....	1
Soccer Fields.....	18
Tennis Courts.....	27
Trails (miles).....	57
Volleyball Courts.....	18

Cultural Arts: (Cultural Affairs 874-6386)

Movie Theaters (screens).....	25
Performing Arts Organizations/Companies*.....	23
Visual Art Venues, Museums & Galleries*.....	22
Arts Festivals*.....	8

*Estimated Numbers

Community:

For being a relatively small town, Columbia has "Big Town" amenities. There are a variety of local business, several hospitals, numerous radio stations and numerous hotels/motels and restaurants.

Community Facilities:

Hospitals.....	8
Hotels/Motels.....	36
Hotel/Motel Rooms.....	3,694
Restaurants.....	253
Shopping Centers.....	15
Shopping Malls.....	1

Communications:

Print Media.....	13
Boone County Radio Stations.....	10
TV Stations.....	7
Cable TV/Satellite.....	3

Education:

Columbia Public Schools have national reputations. They have earned the highest possible rating in Missouri and continue to receive national honors both from the students and teachers alike. The school district graduates one of the highest percentages of Merit Scholars in the country. Columbia also prides itself with having two private colleges and one university from which to receive extended education.

Public Schools (Number) & Enrollment (Number)

Total Public Schools (30).....	17,905
Elementary Schools (19).....	8,999
Middle Schools (6).....	3,849
Senior High Schools (4).....	5,057
Non-Public Schools (17).....	N/A
Stephens College.....	673
Columbia College (day, evening & ext).....	16,940
Univ. Of Missouri-Columbia.....	35,000

Libraries:

Number of Libraries	4
<i>Daniel Boone Regional Library, UMC (Ellis), Columbia College & Stephen's College</i>	

City Streets: (Public Works 874-6289)

Paved (Lane miles).....	1,315.5
Unpaved (Lane miles).....	29.5

City Sewers: (Public Works 445-9427)

Gravity Sewer lines (miles).....	671.6
City Force Main (miles).....	23.1

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	140
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	133
Number of vehicles.....	40
Number of hydrants.....	5,752

Police Protection: (874-7506)

Number of stations.....	1
Total number of employees.....	197
Number of sub-stations.....	4
Total number of employees	197
Number of Sworn Positions.....	165
Number of vehicles.....	98

Parking: (Public Works 874-7674)

On-Street Meters.....	1,703
Off-Street Meters.....	76
Permit Spaces (lots/garages).....	2,280
Hourly Garage Spaces.....	432

Airport: (Public Works 874-7508)

Airport Facilities.....	1
Airlines: American Airlines	1

Climate:

Annual rainfall is approximately 42.64 inches/year.
 Annual snowfall is approximately 19.0 inches/year.
 Warmest month and average (July - 88 degrees)
 Coolest month and average (January – 21 degrees)

Utilities:

The City of Columbia is a full-service city that provides a variety of services to the citizens of Columbia.

Electricity - Water & Light Department.....	874-7380
Water - Water & Light Department.....	874-7380
Recycling/Trash Collection - Public Works Dept.....	874-6291
Sewer - Public Works Department.....	445-9427

City Employees (FTE for FY 2015): 1,441.55

Sales Tax:

Sales tax in Columbia is 7.975% in all areas of the City except those located in transportation development districts (TDDs). The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital Projects Tax.....	0.250%
Parks Sales Tax.....	0.250%
Community Children's Services Fund.....	0.250%
E-911 Emergency Sales Tax *.....	0.375%

* Effective October 1, 2013

Office of Volunteer Programs: (874-7499)

There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful. There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2013, volunteers contributed nearly 43,023 hours at a value of more than \$950,000.

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average. For the first quarter in 2013 Columbia was at 94.8%. Columbia area has a median household income of \$45,505. According to the following websites reporting these economic conditions.

http://www.missourieconomy.org/indicators/cost_of_living/index.stm

http://www.clrsearch.com/Columbia_Demographics/MO/Household-Income

<u>Year</u>	<u>Population</u>	<u>Unem- ployment Rate</u>	<u>Poverty Rate</u>
2008	100976	4.40%	23.00%
2009	102324	5.10%	20.60%
2010 *	108500	6.20%	26.10%
2011	111213	5.90%	24.30%
2012	112414	4.70%	24.60%
2013	115276	3.70%	N/A

*Updated census population

The city of Columbia has historically experienced a population growth rate of about 1.1%-2.0%. However, according to the 2010 census data, the actual population growth rate was closer to 2.5% each year in the last 10 year span.

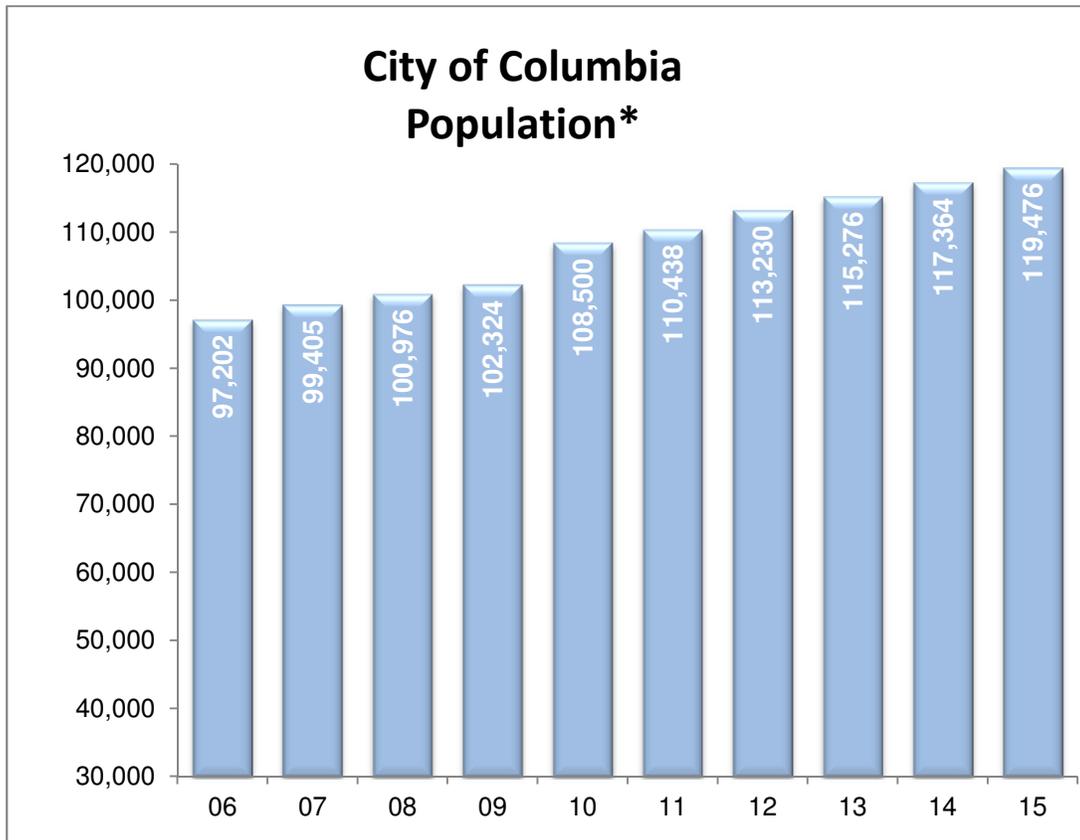
Top 5 Employers in Columbia in 2013

University of Missouri	8,708
University Hospital & Clinics	4,487
Columbia Public Schools	2,141
Boone Hospital Center	1,623
Harry S. Truman Veterans Hospital	1,374

**Full-time FTE's (REDI Inc.)

<u>Principal Tax Payers</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
Union Electric	Utility	17,688,143	1	1.03%
Shelter Insurance	Insurance	14,960,458	2	0.87%
TKG Biscayne LLC	Property/Developer	9,618,659	3	0.56%
State Farm Mutual Automobile Ins Co	Insurance	9,313,884	4	0.54%
3M Company	Manufacturer	8,502,262	5	0.49%
The Links at Columbia	Property/Developer	6,839,287	6	0.40%
Boone Hospital Center	Health Services	6,713,024	7	0.39%
Hubbel Power Systems	Manufacturer	6,466,943	8	0.38%
Grindstone Plaza Development	Property/Developer	5,736,997	9	0.33%
Columbia Foods	Manufacturer	5,422,418	10	0.31%

The principal taxpayer table lists the top 10 tax payers in the Columbia area based on a commercial assessed value of approximately 32% of the estimated actual value of the property. These are only a few of the numerous businesses both large and small, corporate and independently owned that offer an outstanding working environment for anyone interested in moving or relocating to Columbia.



* Population figure for 2010 is from the census, remaining years have been estimated

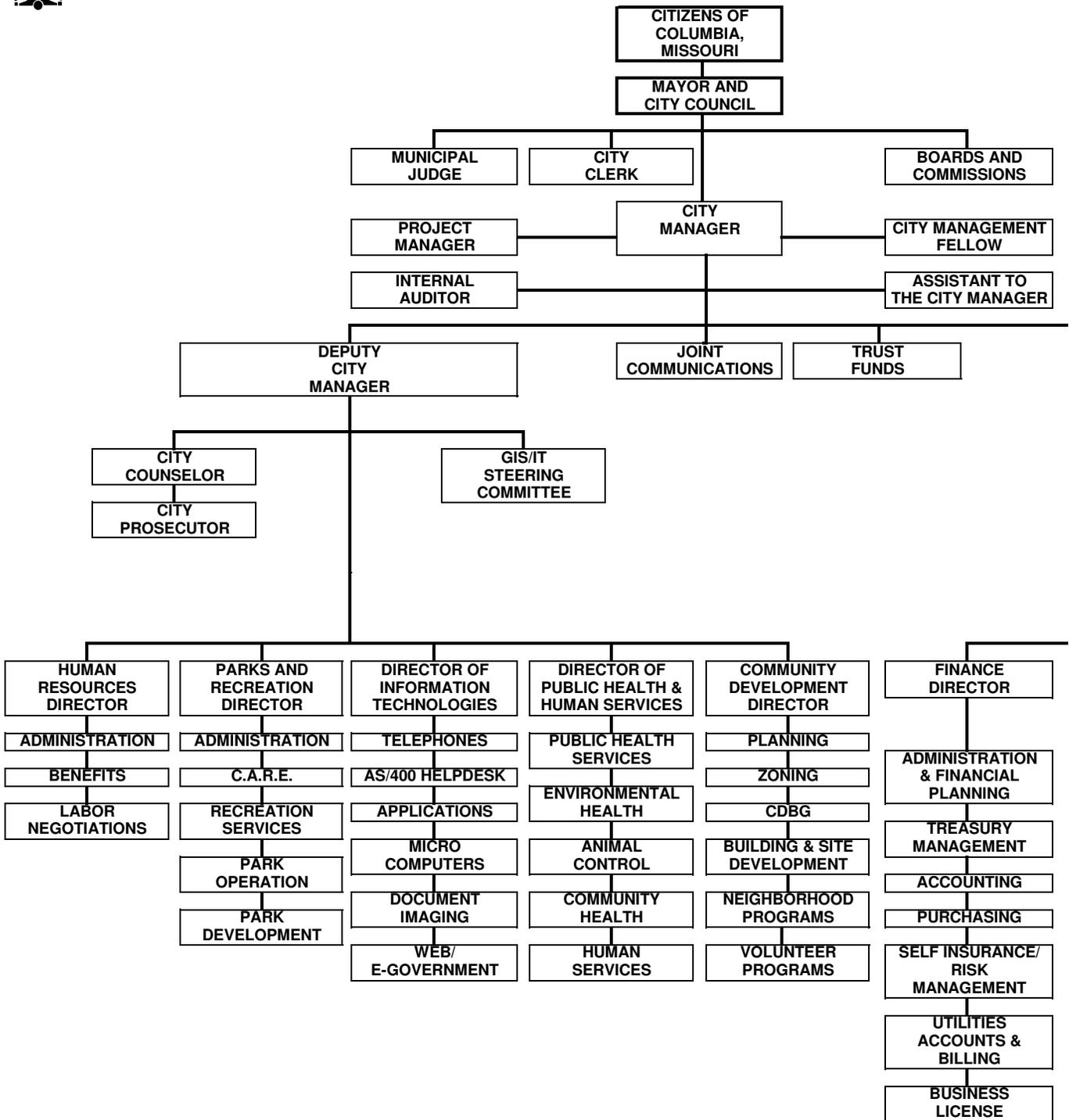
Fiscal Year	Population	Percent of Population under 17	Percent of Population over 65	Total Percent of Population <17 or >65	Median Household Income	Consumer Price Index	Personal Income in Constant Dollars
2004	91,712	N/A	N/A	N/A	\$36,749	188.90	\$19,454
2005	94,211	19.36%	8.68%	28.04%	\$37,051	195.30	\$18,971
2006	97,202	19.60%	9.42%	29.02%	\$38,260	201.60	\$18,978
2007	99,405	18.47%	8.92%	27.39%	\$40,347	207.30	\$19,463
2008	100,976	19.70%	8.25%	27.95%	\$40,326	215.30	\$18,730
2009	102,324	18.20%	9.30%	27.50%	\$42,800	214.54	\$19,950
2010	108,500	18.84%	8.48%	27.32%	\$35,793	218.06	\$16,415
2011	110,438	18.50%	9.00%	27.50%	\$45,427	224.94	\$20,195
2012	113,230	18.81%	8.50%	27.31%	\$40,118	229.59	\$17,474
2013	115,276	N/A	N/A	N/A	N/A	232.96	N/A
2014	117,364	N/A	N/A	N/A	N/A	N/A	N/A
2015	119,476	N/A	N/A	N/A	N/A	N/A	N/A

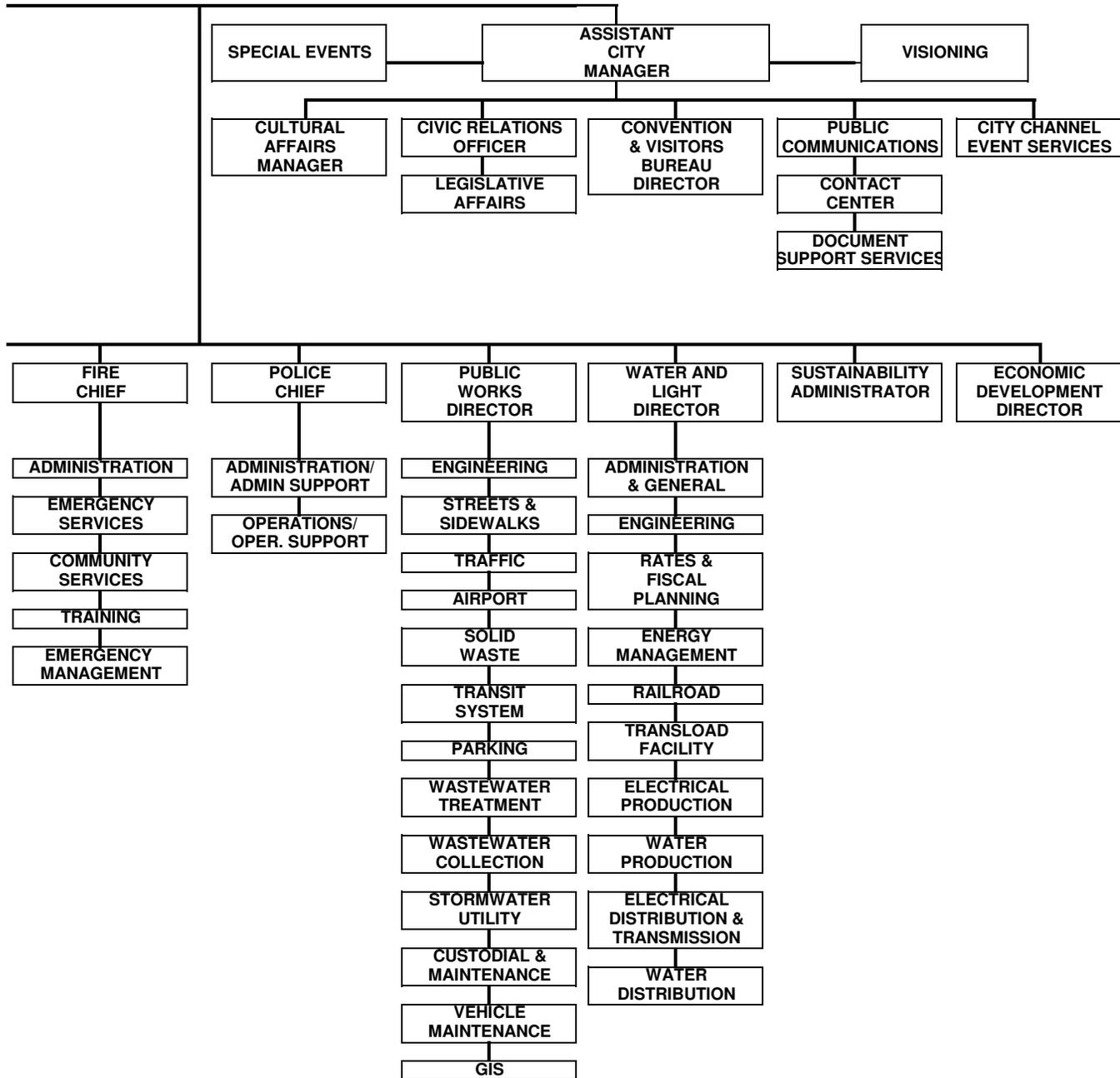
Sources:

- Monthly Labor Review" (CPI)
- US Census Bureau - ACS and ACS - 1 estimates
- GIS Department, City of Columbia



FUNCTIONAL ORGANIZATIONAL CHART





Columbia Website Address: www.gocolumbiamo.com

"A Full Service City providing comprehensive services to our residents and customers"

City Clerk 573-874-7208

Records and maintains all City records.

City Clerk: Sheela Amin

City Manager 573-874-7214

Responsible for the general administration of the City of Columbia and all of its functions.

City Manager: Mike Matthes

Convention & Visitor's 573-875-1231

Promotes Columbia as a tour destination.

Director: Amy Schneider

Community Development 573-874-7239

Provides planning, economic and community development support to the City of Columbia.

Director: Timothy Teddy

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.

Manager: JJ Musgrove

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy.

Director: Vacant

Finance 573-874-7111

Administers, directs, and coordinates all financial services for the City of Columbia.

Director: John Blattel

Fire 573-874-7393

Serves as the fire protection agency for the City of Columbia.

Fire Chief: Chuck Witt

Human Resources 573-874-7235

Coordinates all personnel issues regarding employment and benefits.

Director: Margrace Buckler

Information Technologies 573-874-7284

Provides administration and support of the City of Columbia's computer network.

Asst. Director: Mark Neckerman

Joint Communications 573-874-7400

Emergency contact (911) for all citizens in the Boone County region.

Acting Operations Manager: Joe Piper

Law 573-874-7223

Manages all litigation and advises Council and all City-related personnel on legal matters.

City Counselor: Nancy Thompson

Municipal Court 573-874-7231

Processes violations of laws and City ordinances.

Judge: Robert Aulgur

Parks and Recreation 573-874-7460

Oversees and maintains park lands and a variety of sports and leisure programs.

Director: Mike Griggs

Police 573-874-7404

Serves as the law enforcement agency for the City of Columbia.

Police Chief: Ken Burton

Public Communications 573-874-7316

Promotes the City of Columbia's public affairs.

Manager: Renee Graham

Public Health & Human Services 573-874-7347

Assists to prevent disease and injury by promoting better health in the community.

Includes community and social services programs.

Director: Stephanie Browning

Public Works 573-874-7253

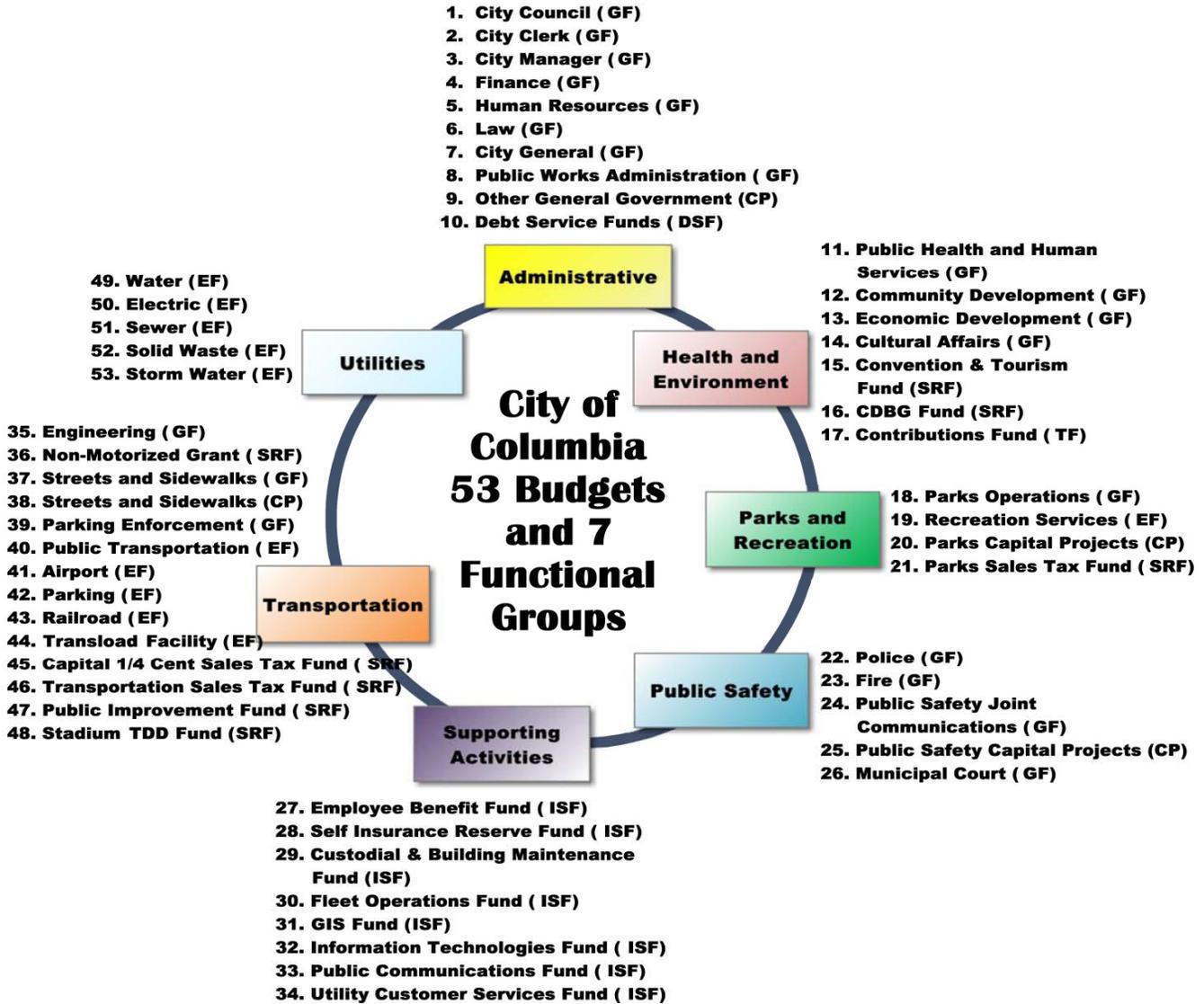
Encompasses public utilities including, refuse, transportation, parking, sewer, and other public works activities such as fleet, engineering and custodial and building maintenance.

Director: John Glascock

Water and Light 573-874-7613

Provides safe and dependable drinking water and electricity and operates COLT railroad

Director: Tad Johnsen



Fund Types:
(GF) General Fund
(CP) Capital Projects Fund
(DSF) Debt Service Funds
(EF) Enterprise Funds
(ISF) Internal Service Funds
(SRF) Special Revenue Funds

Preparation for the budget process begins as soon as the books are closed for the previous fiscal year. At this time the Finance Department begins looking at past year trends and current projections to begin forecasting for the upcoming budget year.

Vision Process - "Imagine Columbia's Future" is a vision process started in 2008 and completed in 2010 with the Vision Statements and Goals provided on pages 16-18. The process provides an opportunity for citizen input regarding the future of Columbia. This process is the starting point for the budget and is one of the driving forces behind establishing priorities. The Columbia Vision Commission seeks input of other city boards, commissions, and departments, recommends implementation tasks to be undertaken every two years and resources needed to accomplish such tasks.

Computer Inventory Process – During the months of November - January budget staff works in conjunction with the Information Technologies Department to inventory, on a yearly basis, computer related equipment in each department's possession. This inventory provides input to the IT Steering committee to assist with making decisions on minimum standards for computers, printers and monitors for the upcoming budget year, determining a replacement schedule and allocation of intragovernmental charges.

Fleet Replacement Process - In FY 2012 the FOC (Fleet Optimization Committee) was established to provide criteria for and oversee the replacement of rolling stock within the City. The committee is chaired by the Internal Auditor and members consist of employees from Finance, Water and Electric, Parks and Recreation and Public Works. The committee evaluates rolling stock on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process.

Forecasting - Budget staff reviews historical information in conjunction with the latest current year financial statements to prepare a set of forecasts. Assumptions are developed in a model which forecasts general government revenues and expenditures over the next three years. These forecasts are presented to and reviewed with the City Manager so that general budget guidelines for the next year may be developed. This generally takes place not long after the fiscal year is closed and continues through out the fiscal year.

Capital Improvement Program Process – From January - April capital projects and improvements are identified and discussed between departments and management. Possible funding sources are identified. A preliminary document is prepared listing all project requests and location maps to better identify the project. A detailed discussion occurs at the Council mini retreat in May. Priority projects are identified based on citizen, council and staff input. The City Manager and Finance staff determines appropriate funding sources for the projects to be funded in the next year. A final CIP document is prepared after the budget is adopted.

Budget Instruction Process - In Mid-March, guidelines are established by the City Manager and provided to the various City departments along with budget instructions. Department training and access to the budgeting system is also provided at this time. Departments are responsible for preparing estimated budgets for the current year and projections for the next year as well as submission of supplemental requests. Actual inputting of data concludes in mid-May for all the departments.

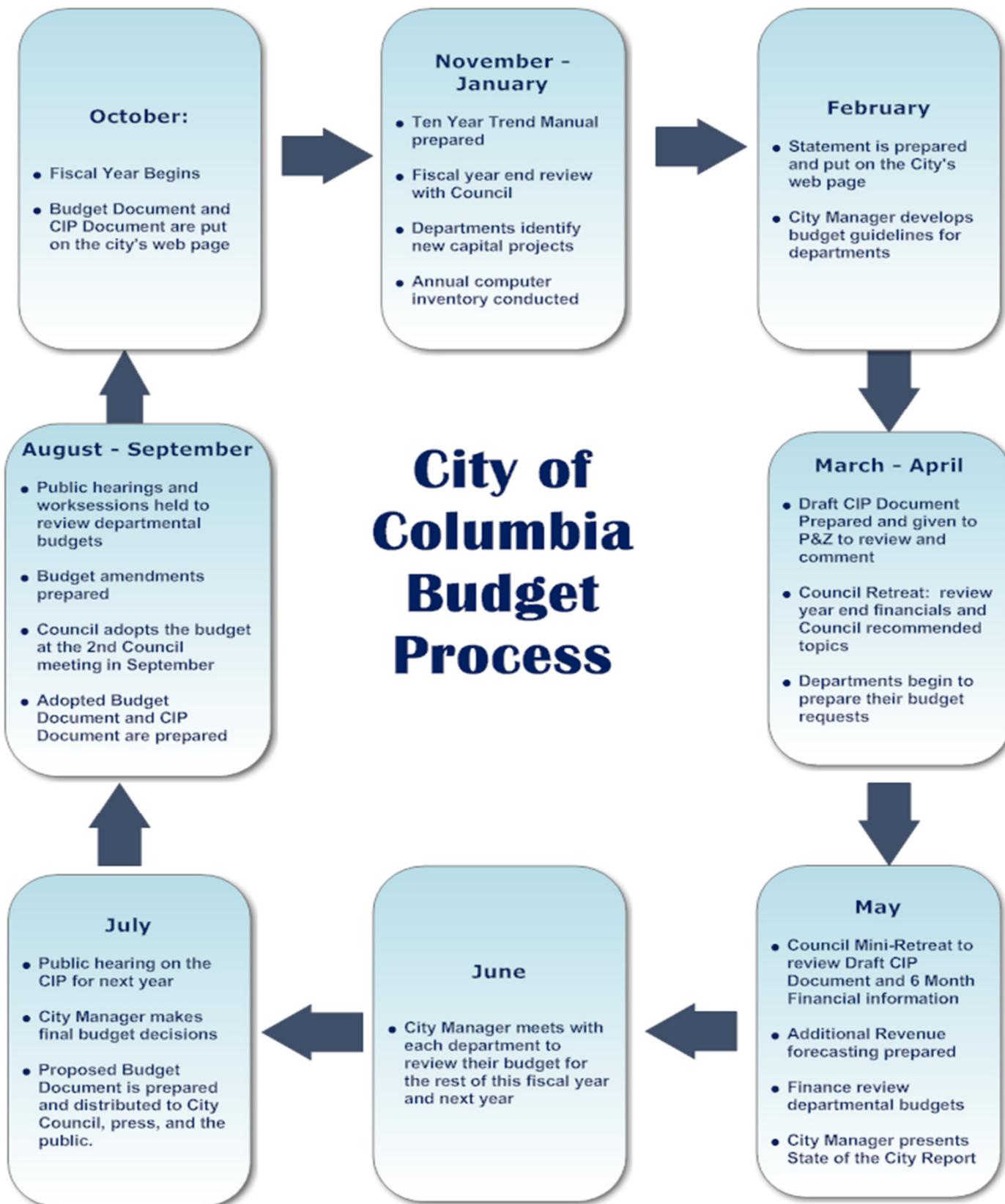
Budget Guidelines – Prior to establishing guidelines for the upcoming budget year, the City Manager reviews forecasts (see Forecasting) with the Finance Director. Based upon this review, budget guidelines are established but may change as current trends warrant. The City has established expenditures levels for supplemental requests for each department. Supplemental budget requests (capital and/or supplies over \$5,000 and new programs) are prepared for City Manager review and approval. All other department budget's are reviewed and compared to the prior year level's/trends and adjustments are made where appropriate. Personnel issues are decided upon late in the budget process based on citizen requests/concerns, department needs and fiscal availability.

Council Retreat - In March, the City Manager meets with the City Council. This meeting provides an opportunity to review the year end financial information and trends and obtain from Council a list of issues and areas the Council wants the budget to focus on for the next year. This guidance from Council provides the framework for the next year's budget.

Final Budget Preparation - In June, the City Manager continues meetings with Department heads. Final adjustments are made to balance the budget in early July. The City Manager's budget document is prepared and distributed, and a press release is issued at the end of July.

Budget Amendment Process - In August and Sept. the City Council holds budget work sessions with the City Manager, Finance Director, Budget Officer, and Department Heads to review the City Manager's Budget, individual department budgets, revenues and expenditures, and issues for the upcoming fiscal year. Public hearings are televised on the Columbia Cable Channel. Both the public and press are welcome to attend the work sessions and public hearings. Television, radio, and newspaper reporters keep the public informed on the status of the budget during these work sessions.

Adopted Budget Process - In September, the City Council continues budget work sessions and public hearings on the budget. The budget is adopted during the month. The Finance staff makes the necessary changes and appropriation files are set up for the New Year. The Annual Budget document is prepared and distributed. The new fiscal year begins Oct. 1st.



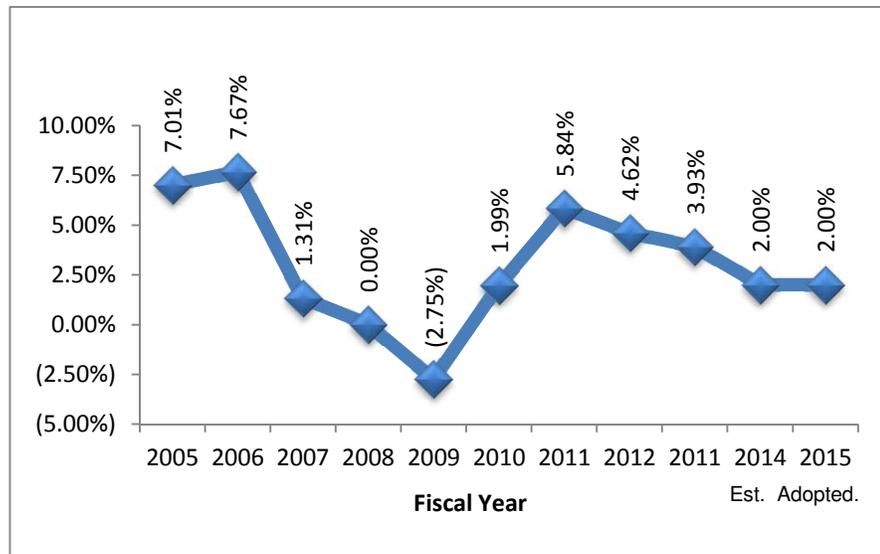
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2005	6,625,558	938,654,305	219,486,364	1,164,766,227
2006	6,488,268	1,122,375,072	242,354,182	1,371,217,522
2007	6,122,350	1,207,930,492	260,021,334	1,474,074,176
2008	5,843,391	1,292,414,862	273,363,667	1,571,621,920
2009	5,522,897	1,347,522,235	275,394,049	1,628,439,181
2010	5,451,561	1,379,654,147	254,289,515	1,639,395,223
2011	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2012	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2013	4,108,905	1,449,632,179	298,129,549	1,751,870,633
2014 prelim	4,095,085	1,505,827,973	294,808,899	1,804,731,957

Property Tax Rates (Per \$100 Assessed Value)

<u>Fiscal Year</u>	<u>General Fund</u>	<u>G.O Fund Bond</u>	<u>Total Fund</u>
2005	0.41	0.00	0.41
2006	0.41	0.00	0.41
2007	0.41	0.00	0.41
2008	0.41	0.00	0.41
2009	0.41	0.00	0.41
2010	0.41	0.00	0.41
2011	0.41	0.00	0.41
2012	0.41	0.00	0.41
2013	0.41	0.00	0.41
2014	0.41	0.00	0.41

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



<u>Fiscal Year</u>	<u>Sales Tax Revenue</u>	<u>Over Previous Year</u>
2005	\$17,368,625	7.01%
2006	\$18,701,474	7.67%
2007	\$18,947,028	1.31%
2008	\$18,947,469	0.00%
2009	\$18,427,197	(2.75%)
2010	\$18,794,534	1.99%
2011	\$19,891,980	5.84%
2012	\$20,810,696	4.62%
2011	\$21,627,785	3.93%
2014 Est	\$22,060,341	2.00%
2015 Prop	\$22,501,548	2.00%

The City of Columbia has a council-manager form of government. All powers of the City are vested in an elective Council, which enacts legislation, adopts budgets, determines policies, and appoints the City Manager.

The City Manager is the chief executive and administrative officer of the City and is responsible to the Council for the proper administration of all the City's affairs. The City Manager keeps the Council advised of the financial condition of the City and makes recommendations concerning its future needs.

The fiscal year of the City begins on the first day of October and ends on the last day of September each year. The fiscal year constitutes the budget and accounting year.

REVENUE POLICY

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.

The City will project and update revenues annually. These revenue forecasts will be presented to the City Council prior to the beginning of the budget process.

Departments submit their revenue estimates for the current year and projected revenue for the next year to the Finance Department.

Revenue trends are to be examined monthly and incorporated into annual revenue forecasts.

Revenue sources are not utilized by the City while legal action is pending.

Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager.

Cash investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio.

User fees and rates will be examined annually and adjusted as necessary to cover the costs of providing the services.

The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes, and other revenues properly due the City. The City will follow an aggressive policy of collecting all delinquencies due the City.

BUDGET POLICY

Between 120 and 180 days prior to the adoption of the budget, the City Manager shall prepare and submit to the Council a statement of the policy recommendations for programs and priorities which, in the opinion of the City Manager, will be of benefit to the city.

The City Manager shall submit a budget to Council at least 60 days prior to the beginning of each budget year.

Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, activity, and fund.

In no event shall the total amount of the proposed expenditures exceed the estimated income of the City.

The City Council shall hold public hearings on the budget as submitted, at which all interested persons shall be given an opportunity to be heard.

The City Council shall adopt the budget, by majority vote, no later than the last Monday of the month proceeding the first month of the budget year. If the City Council does not take final action by this date, the budget will be considered effective as it was submitted.

The budget shall be on record in the City Clerk's office and open to public inspection. In addition, a copy of the budget is available for the citizens of Columbia to view at the Columbia Public Library. The budget is also available for viewing and/or printing on the City's website at www.gocolumbiamo.com

A detailed listing of the budget calendar is found on page 11.

The City will annually submit documentation to obtain the Government Finance Officials Association (GFOA) Distinguished Budget Presentation Award.

After adoption of the budget, the budget can be amended via ordinance or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. When the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department.

At the request of the City Manager, the Council may by resolution, transfer any unencumbered appropriation balance or portion thereof from one office department or agency to another. No transfer shall be made of specified fixed appropriations.

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered.

CAPITAL IMPROVEMENTS POLICY

The City develops a five-year program for capital improvements and updates it annually for budgeting purposes. A Capital Improvement Plan (CIP) document is prepared which lists all project requests that go beyond the five year budget guideline.

Estimated costs and potential funding sources for each capital improvement project proposal are identified before the document is submitted to the City Council for approval.

The capital improvement program will be included in the Annual Budget. The Annual Budget will implement the first year of the capital improvement program.

FIXED ASSET POLICY

The following fixed asset policy shall be in force commencing with fiscal year 2000. This policy is consistent with Government Financial Officers Association Recommended Practices and should be reviewed periodically and compared to recommended practices of the GFOA or other nationally recognized government finance organization.

Fixed assets should be capitalized only if they have an estimated life of more than one year following the date of acquisition and have a purchase cost of \$5,000 or more. Items which cost less than \$5,000 and/or have a life of one year or less will be expensed upon acquisition

Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.

Fixed assets' capitalization threshold should be applied to individual fixed assets rather than to groups of fixed assets.

A small tag with a fixed asset number will be issued by the Finance Department for all items that can be reasonably tagged (physically). Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed through the Purchasing Agent as required by City ordinance.

Departments will notify the Finance Department of any change in location or loss of a fixed asset.

Departments should exercise control over their non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level.

ACCOUNTING POLICY

An independent financial audit shall be made of all accounts of the City government at least annually and more frequently if deemed necessary by the City Council.

The General Fund, Special Revenue, Debt Service, General Capital Projects, and Expendable Trust Funds will be accounted for under the modified accrual basis of accounting.

Enterprise Funds, Internal Service Funds, and Non-Expendable Trust Funds will be accounted for under the accrual basis of accounting.

Full disclosure will be provided in the financial statements and bond representations.

The City will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

The Annual Financial Report will be prepared in accordance with revised GASB standards.

PURCHASING POLICY

The Purchasing Division shall have responsibility for and authority to contract for, purchase, store and distribute all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the City.

It shall be the policy of the City to encourage competitive business practices through public bidding or requests for proposals wherever possible and feasible.

In evaluating bids and awarding contracts, the head of the Purchasing Division is authorized to give preference to recycled and environmentally preferable products according to prescribed guidelines.

DEBT POLICY

The City may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term notes and leases.

The City may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds.

The City will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

When the City finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.

The City's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.

No bonds shall be issued without the assent of the requisite number of qualified electors of the City voting thereon.

RESERVE/FUND BALANCE POLICY

The City calculates an unreserved, undesignated fund balance equal to 20% of expenditures for the adopted general fund budget. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

Self-Insurance Reserves shall be maintained at a level to protect the City against incurred and reported losses as well as those incurred but not reported and future losses within the retention.

A contingency reserve account will be appropriated annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs.

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced. Budgeted expenditures must equal budgeted revenues. In FY 2011 the City Manager developed a plan to get expenditures equal to revenues without using fund balance by the FY 2014 budget.

The FY 2014 budget is balanced with the exception of appropriated fund balance that is being used to offset the increased pension costs as a result of the pension solution developed in FY 2013. For the next few years the City will utilize fund balance to offset these increases.

All other funds will follow a 20% guideline for fund balance reserve as well.

ENTERPRISE FUND POLICY

Enterprise funds will be used to account for the acquisition, operation, and maintenance of City facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable.

The Water and Electric department will pay into the General Fund of the City annually an amount substantially equivalent to that sum which would be paid in taxes if the water and electric utilities were privately owned.

Enterprise funds are required to establish rates that generate revenues sufficient to cover the cost of operations including debt expense and capital needs. In accordance with the City Charter, operating costs must include any intragovernmental charges. Rate calculations also take into consideration any approved subsidies from General Government Funds.

INTERNAL SERVICE FUND POLICY

Internal service funds will be used to account for the provision of goods and services by one department of the City to the other departments.

Internal service funds are to be self-supporting from user charges to the respective user departments.

Internal service funds are to only recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirement. In computing revenue requirements for rate setting purposes, the rate base should include such items as debt expense, interest expense, operating expense, prorated reserves (for lease/purchase arrangements) and depreciation expense or estimated capital outlay, either of which are usually financed 100% internally through rates.

If a large fund balance has occurred in excess of reasonable revenue requirements, rates should be adjusted in the next fiscal year based on a four-year average of net income/loss. This allows the City to maintain appropriate levels of retained earnings without large swings in the rates charged out to departments in any given year.

BASIS OF ACCOUNTING

Governmental Funds use the modified accrual basis of accounting. Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred.

BASIS OF BUDGETING

General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City. Proprietary Funds are budgeted on a full accrual basis except for capital expenditures, which must be included in total appropriations.

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Overall Summary Section



Description

The City of Columbia is considered to be a full-service city. Thus, the budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 53 separate departmental budgets.

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

This overall summary section is divided into seven distinct sections.

Overall and Expenditure Summaries

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

Sources and Uses

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

Operating Statement Summary

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

CIP Summary

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

Debt Summary

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

Personnel Summary

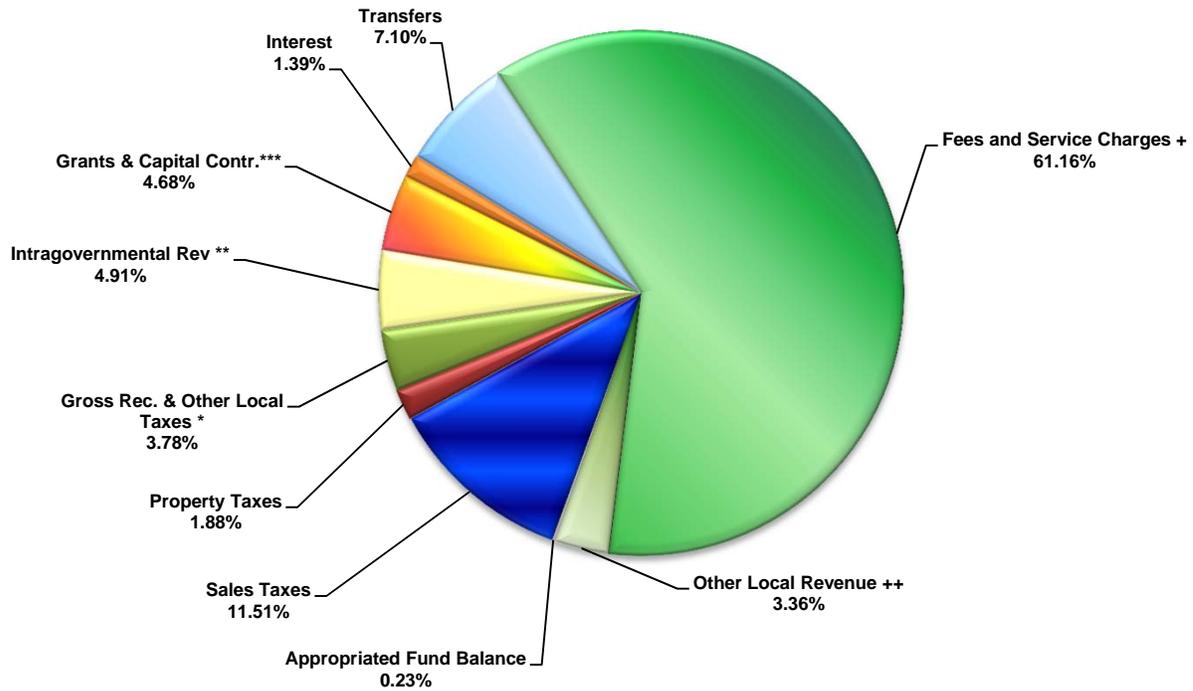
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

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

Overall Revenue Summary (Where the Money Comes From)

FY 2015 Total Revenues By Category



Revenues By Category (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$44,150,547	\$44,666,020	\$45,033,559	\$45,934,230	2.0%	2.8%
Property Taxes	\$7,228,203	\$7,326,011	\$7,343,279	\$7,522,922	2.4%	2.7%
Gross Rec. & Other Local Taxes *	\$15,059,833	\$15,177,631	\$14,982,345	\$15,069,918	0.6%	(0.7%)
Intragovernmental Rev **	\$18,429,065	\$18,731,036	\$18,865,000	\$19,582,082	3.8%	4.5%
Grants & Capital Contr.***	\$25,401,957	\$21,926,451	\$20,123,015	\$18,686,727	(7.1%)	(14.8%)
Interest	(\$2,121,835)	\$4,866,417	\$5,619,970	\$5,549,769	(1.2%)	14.0%
Transfers	\$35,903,213	\$27,472,430	\$27,477,430	\$28,341,709	3.1%	3.2%
Fees and Service Charges +	\$230,680,008	\$239,144,063	\$237,322,787	\$244,104,202	2.9%	2.1%
Other Local Revenue ++	\$14,953,429	\$10,690,495	\$13,386,591	\$13,421,407	0.3%	25.5%
Lease/Bond Proceeds	\$5,700,000	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$154,881	\$2,992,417	\$1,393,690	\$914,663	(34.4%)	(69.4%)
Total	\$395,539,301	\$392,992,971	\$391,547,666	\$399,127,629	1.9%	1.6%

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.). *

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

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

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

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

Overall Revenue Summary (Where the Money Comes From)

Highlights / Significant Changes

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

Fees and Service Charges are the largest source of revenue for the city and are comprised of the charges users pay for a wide variety of services offered by the city. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2015, this revenue source reflects an increase of \$6.8 million or 2.9%. Rate increases include Electric (2% operating rate increase), Sewer (6% rate increase approved by voters in November, 2013), Solid Waste (10% rate increase for commercial services and landfill fee increases), and Parking (\$5/month for surface lot permits).

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2015, sales taxes are projected at a 2% growth, or \$0.9 million over Estimated FY 2014. This growth indicates continued improvement in our economic condition. FY 2015 property taxes are projected to increase 2.4% from Estimated FY 2014 with no change in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 0.6% increase while hotel/motel taxes are projected at 2% growth from Estimated FY 2014.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2015 these revenues are projected to increase \$34,816 compared to Estimated FY 2014. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, etc. Significant decreases occurred in the Contributions Fund, Electric Fund, and the Sewer Fund. The General Fund increased \$0.6 million due to a \$5 increase in parking fines and increases in municipal court fees.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$1.4 million or 7.1% below Estimated FY 2014. This decrease is primarily due to lower funding in streets and sidewalk and airport capital projects. On the operating side, there are lower grant amounts budgeted for Health and Police.

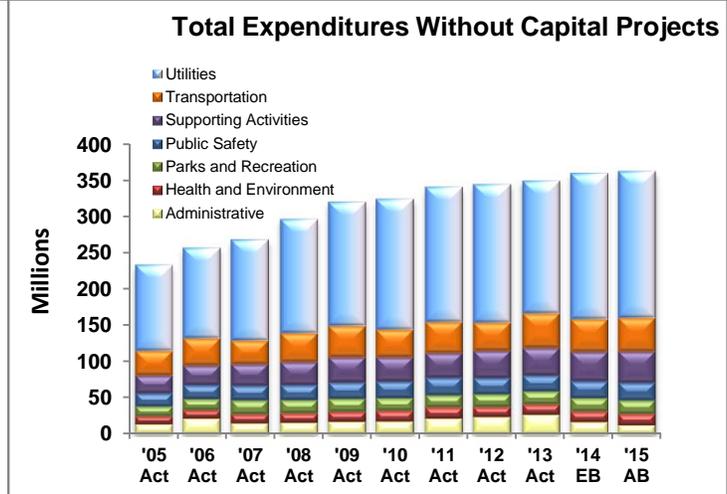
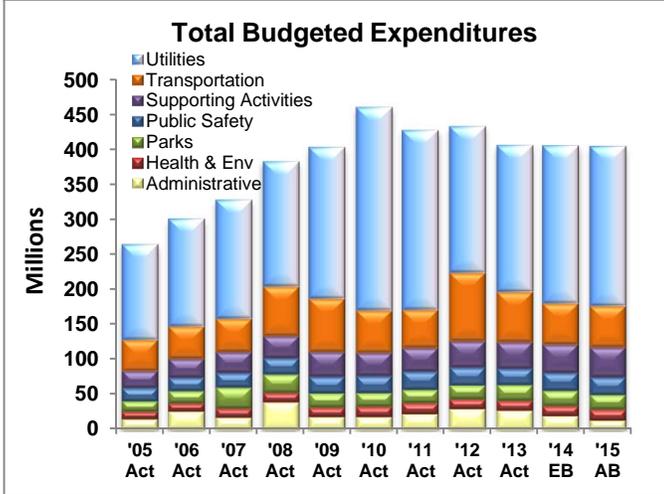
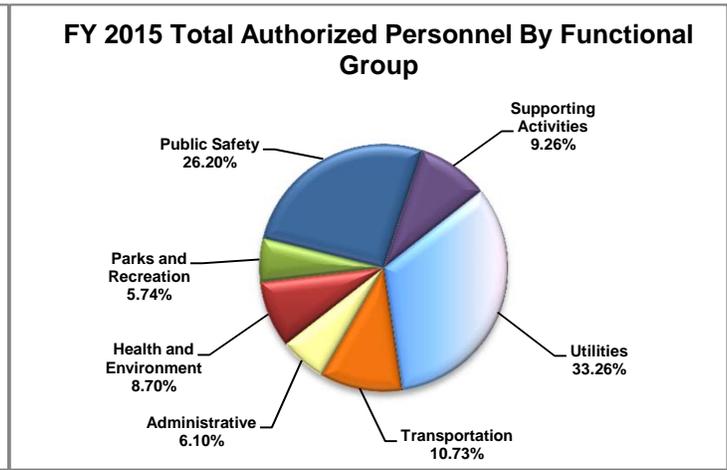
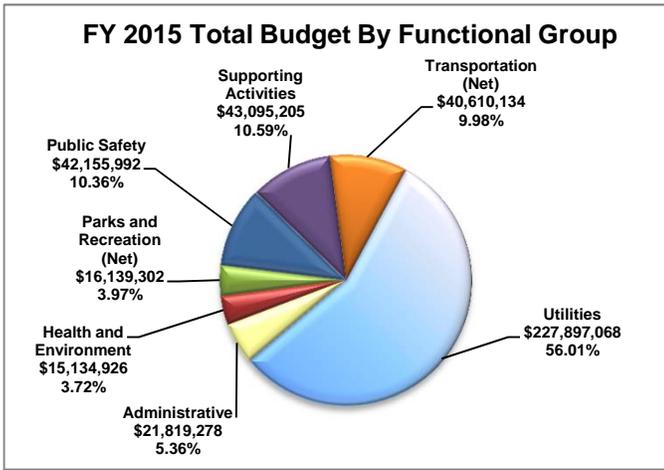
Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, quarter cent sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2015, transfers into funds are projecting an increase of \$0.9 million or 3.2% from Estimated FY 2014. Increases are shown in the Capital Projects Fund for funding of projects from the capital improvement sales tax (\$686,507 increase) and \$0.5 million increase from Transportation Sales Tax in Transit for capital projects as well as \$0.1 million for operations.

Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a P.I.L.O.T which is equivalent to 7% gross receipts it would pay if the operation was not owned by the city. General and administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2015, P.I.L.O.T is projected to increase \$0.4 million or 2.8% from Estimated FY 2014 due to customer growth and the rate increase planned in Electric (2%). General and administrative fees are up \$0.3 million or 7.7% due to an increase in payment in lieu of property tax component of the fee for Sewer as the Wastewater Treatment Plan expansion project has been completed.

Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. The only use of general fund appropriated fund balance for FY 2015 will be to cover the increased pension costs that have resulted from the pension solution we implemented in FY 2013 to decrease unfunded pension liabilities over a twenty year period. As was discussed at the time, the solution will involve larger increases in pension costs for the first few years and then the costs will be reduced over time. The City will utilize excess fund balance to cover the increased costs in the early years of this solution. The appropriated fund balance amount to cover the pension cost increases will be \$914,663 which is slightly lower than the \$1,017,900 amount for FY 2014. Current actuarial evaluations show the funding ratio for LAGERS pension has improved to 80% and the Police and Fire pension plans funded ratios have improved to 55%. Our goal is to have all three pension funds 80% funded (the industry benchmark) by FY 2032.

The City's General Fund balance is projected to be 30% for FY 2015 which is above the city's 20% fund balance policy guideline.

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)
Health and Environment	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%
Parks and Recreation (Net)	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)
Public Safety	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%
Supporting Activities	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%
Transportation (Net)	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134	0.3%	(0.2%)
Utilities	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%
Total Actual Spending	\$397,625,454	\$406,972,275	\$401,448,299	\$406,851,905	1.3%	(0.0%)
Other Special Rev. Fds*	\$23,896,256	\$23,405,068	\$23,405,068	\$23,203,567	(0.9%)	(0.9%)
Total All Funds Exp.	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)

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

Authorized Personnel

	Actual FY 2013	Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administrative	82.19	85.47	86.22	88.00	1.78
Health and Environment	116.75	119.50	120.60	125.40	4.80
Parks and Recreation	80.75	81.75	81.75	82.75	1.00
Public Safety	378.75	380.75	373.75	377.75	4.00
Supporting Activities	120.89	128.38	128.38	133.55	5.17
Utilities	447.65	450.45	453.45	479.45	26.00
Transportation	139.17	140.85	140.85	154.65	13.80
Total	1,366.15	1,387.15	1,385.00	1,441.55	56.55

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

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

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

- Street and Sidewalks street maintenance funding will increase \$200,000 and also now includes street lighting costs previously reflected in City General .
- Transit will convert temporary positions to 11 permanent positions. There is no increases in existing fares and a new daily pass for \$3/day.
- Airport adds a position to provide a succession plan and includes funding to upgrade Crosswind Runway 13-31 Eastside intersection to allow larger planes in the future.
- Transportation Sales Tax funding will increase Transit (\$110,162) and Airport (\$245,081) operating subsidies and local match funding for capital projects (\$524,194) in Transit.
- Parking reflects a \$5/month rate increase for all surface lot permits .

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water.

- Electric includes a 2% operating increase. An April, 2015 bond issue is proposed to fund future capital projects. An increase of 4.10 FTE positions are being included.
- Water reflects no rate increase. A net increase of 5.90 positions includes the addition of a surface restoration crew to perform surface restorations after water main breaks and water service leaks.
- Sewer includes a 6% voter approved rate increase and reflects increased capital project funding approved in the November, 2013 ballot issue. A total of 2.50 position have been added and a cost of service study is being finalized.
- Solid Waste will reduce the number of black trash bags to customers from 75 to 50 per year and there will be no increase in residential rates for FY 2015. There is a 10% commercial increase as well as landfill increases. Capital project funding includes a plan to move collection and administration operations to the Landfill. A net increase of 11.50 FTE positions is approved which will convert many temporary positions to permanent. A cost of service study is currently being conducted.

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court.

- Police includes the addition of two officers and a civilian investigative technician.
- Fire reflects an additional firefighter. Federal grant funding for five firefighters will expire in March, 2015. An extension of the grant will allow continued grant funding of three of the positions for an additional year and the City will fund the other two positions from its general sources.
- A November, 2014 public safety ballot issue will ask voters to approve a property tax to fund additional public safety personnel and equipment.
- Emergency Management has been transferred to the County and will no longer be reflected in the City budget.
- Public Safety Joint Communications reflects the transition of all personnel positions to the County on January 1, 2015. The County will continue to reimburse the City for any operational costs incurred until the operation is moved to a new facility.

Supporting Activity Departments include Employee Benefit, Self Insurance, Custodial and Building Maintenance, Fleet Operations, GIS, Information Technologies, Public Communications and Utility Customer Services.

- Employee Benefit Fund includes costs mandated by health care reform that will begin January 1, 2015.
- Information Technologies reflects increases in software maintenance costs due to new modules going live in our ERP system implementation.
- Public Communications contact center operation will expand to handle street division calls related to such issues as pothole reporting, missing street signs, sidewalk maintenance and snow removal in FY 2015.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. In FY 2015 many of the intragovernmental charges previously budgeted in City General will now be included in the individual departments to better reflect the costs associated with each department.

- City Manager's office reflects the addition of an Event Services Specialist position to offer better customer service in the scheduling of public events as well as proactively filling gaps in the calendar with new and different special events, replacement of the agenda management software, funding to update the City's strategic plan, and the funding for the Journey to Excellence program (previously included in the City General budget).
- Finance includes the addition of a Pension Administrator position to provide full-time oversight to our pensions, a 0.25 FTE Administrative Support Assistant in the Business License area to increase customer service and a Senior Budget Analyst to handle an ever-growing demand for financial analysis.
- Human Resources includes the addition of a Human Resource Coordinator position to better improve response times for investigations and decrease the time to fill for permanent positions.

Parks and Recreation includes general operations, recreation services, capital projects, and the parks sales tax special revenue fund.

- Parks includes an additional Park Ranger Supervisor position and funding to conduct a citizen survey to help prioritize projects for the Parks Sales Tax ballot issue scheduled for November, 2015.
- Funding is included for the first phase of the South Regional park Development at Gans Creek Recreation Area and Philips Park which will include seven multi-sport athletic fields as well as other amenities such as picnic shelters, trails, playgrounds, and a dog park.

Health and Environment departments include Health and Human Services, Community Development Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund.

- Community Development includes the addition of a Sr Planner to focus on implementation of the comprehensive plan Columbia Imagined, a Code Enforcement Specialist to provide more timely rental inspections, and an Engineer in Building and Site Development to help maintain plan review turnaround goals.

Summary of Total Revenues By Fund Type

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
General Government:						
110 General Fd	\$77,592,520	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%
219 Capital Qrtr Cent STax Fd	\$5,371,205	\$5,474,154	\$5,536,837	\$5,646,994	2.0%	3.2%
220 Parks Sales Tax Fd	\$5,389,869	\$5,466,916	\$5,518,402	\$5,628,522	2.0%	3.0%
221 Transportation STax Fd	\$10,774,240	\$10,937,550	\$11,049,222	\$11,269,546	2.0%	3.0%
222 Public Improvement Fd	\$2,779,110	\$2,312,084	\$2,421,572	\$2,400,924	(0.9%)	3.8%
229 Convention & Tourism Fd	\$2,239,341	\$2,231,639	\$2,382,802	\$2,455,801	3.1%	10.0%
230 Stadium TDD Fd	\$1,002,854	\$1,069,168	\$991,627	\$1,054,958	6.4%	(1.3%)
260 Office of Sustainability Fd	\$199,952	\$0	\$0	\$0	0.0%	0.0%
261 Non-Motorized Grant Fd	\$299,819	\$758,881	\$565,645	\$814,220	43.9%	7.3%
266 CDBG	\$1,409,912	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)
3xx Debt Service Fd (combined)	\$13,910,773	\$7,750,316	\$7,822,044	\$7,804,026	(0.2%)	0.7%
440 Capital Projects Fd	\$14,561,737	\$11,789,988	\$12,604,626	\$11,050,780	(12.3%)	(6.3%)
753 Contributions Fd	\$118,930	\$271,986	\$271,986	\$12,618	(95.4%)	(95.4%)
Total Govt. Funds	\$135,650,262	\$132,342,490	\$131,724,548	\$132,562,846	0.64%	0.17%
Enterprise Funds:						
503 Railroad Fd	\$3,119,601	\$891,995	\$776,977	\$837,882	7.8%	(6.1%)
504 Transload Facility Fd	\$4,571,905	\$979,425	\$1,132,665	\$1,102,950	(2.6%)	12.6%
550 Water Utility Fd	\$24,074,625	\$25,305,898	\$25,195,702	\$25,617,502	1.7%	1.2%
551 Electric Utility Fd	\$123,080,464	\$128,972,542	\$127,929,185	\$130,014,990	1.6%	0.8%
552 Recreation Services Fd	\$6,755,679	\$6,821,798	\$6,792,245	\$6,979,126	2.8%	2.3%
553 Public Transportation Fd	\$6,989,380	\$9,497,066	\$7,760,353	\$8,930,207	15.1%	(6.0%)
554 Airport Fd	\$8,509,723	\$6,071,637	\$6,053,358	\$5,902,599	(2.5%)	(2.8%)
555 Sanitary Sewer Utility Fd	\$22,823,070	\$20,284,483	\$21,019,355	\$22,048,288	4.9%	8.7%
556 Parking Utility Fd	\$3,222,601	\$4,224,569	\$3,806,565	\$4,070,921	6.9%	(3.6%)
557 Solid Waste Utility Fd	\$17,048,836	\$17,167,044	\$17,287,562	\$18,029,056	4.3%	5.0%
558 Storm Water Utility Fd	\$1,444,220	\$1,408,236	\$1,442,481	\$1,388,248	(3.8%)	(1.4%)
Total Enterprise Funds	\$221,640,104	\$221,624,693	\$219,196,448	\$224,921,769	2.61%	1.49%
Internal Service Funds:						
659 Employee Benefit Fd	\$14,785,171	\$13,219,692	\$14,947,395	\$15,395,625	3.0%	16.5%
669 Self Insurance Reserve Fd	\$4,798,363	\$5,101,535	\$5,141,075	\$5,395,010	4.9%	5.8%
671 Custodial / Maintenance Fd	\$1,541,349	\$1,605,375	\$1,605,230	\$1,628,110	1.4%	1.4%
672 Fleet Operations Fd	\$8,985,118	\$9,793,090	\$9,280,071	\$9,437,907	1.7%	(3.6%)
673 GIS Fd	\$403,156	\$725,312	\$699,626	\$573,048	(18.1%)	(21.0%)
674 Information Technologies Fd	\$4,150,662	\$4,826,177	\$4,811,628	\$5,028,126	4.5%	4.2%
675 Public Communications Fd	\$1,247,846	\$1,312,461	\$1,291,561	\$1,460,351	13.1%	11.3%
676 Utility Customer Services Fd	\$2,337,270	\$2,442,146	\$2,850,084	\$2,724,837	(4.4%)	11.6%
Total Internal Service Fds	\$38,248,935	\$39,025,788	\$40,626,670	\$41,643,014	2.50%	6.71%
Total City Revenues	\$395,539,301	\$392,992,971	\$391,547,666	\$399,127,629	1.94%	1.56%

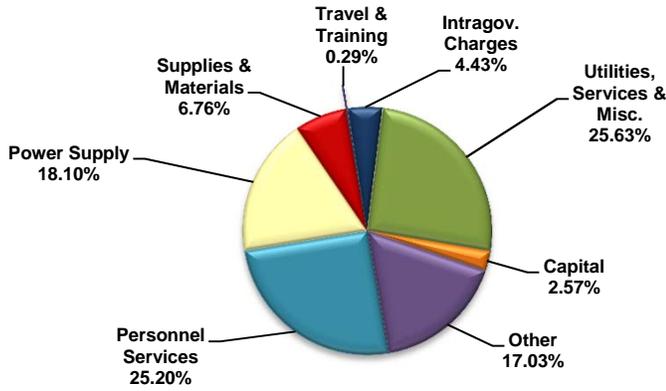
Summary of Total Expenditures By Fund Type

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
General Government:						
110 General Fd	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%
219 Capital Qtrr Cent STax Fd	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%
220 Parks Sales Tax Fd	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)
221 Transportation STax Fd	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%
222 Public Improvement Fd	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)
229 Convention & Tourism Fd	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%
230 Stadium TDD Fd	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)
260 Office of Sustainability	\$178,474	\$0	\$0	\$0	0.0%	0.0%
261 Non-Motorized Grant Fd	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
266 CDBG	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)
3xx Debt Service Fd (combined)	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
440 Capital Projects Fd	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
753 Contributions Fd	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
Total Governmental Funds	\$130,722,644	\$133,154,138	\$131,225,464	\$128,536,537	(2.05%)	(3.47%)
Enterprise Funds:*						
503 Railroad Fd	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)
504 Transload Facility Fd	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%
550 Water Utility Fd	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)
551 Electric Utility Fd	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)
552 Recreation Services Fd	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%
553 Public Transportation Fd	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%
554 Airport Fd	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)
555 Sanitary Sewer Utility Fd	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%
556 Parking Utility Fd	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)
557 Solid Waste Utility Fd	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%
558 Storm Water Utility Fd	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%
Total Enterprise Funds	\$253,212,508	\$256,421,762	\$252,756,510	\$258,423,730	2.24%	0.78%
Internal Service Funds:*						
659 Employee Benefit Fd	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%
669 Self Insurance Reserve Fd	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%
671 Custodial / Maintenance Fd	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%
672 Fleet Operations Fd	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)
673 GIS Fd	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%
674 Information Technologies Fd	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%
675 Public Communications Fd	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)
676 Utility Customer Services Fd	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%
Total Internal Service Funds	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.44%	5.62%
Total City Expenses	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.22%	(0.07%)

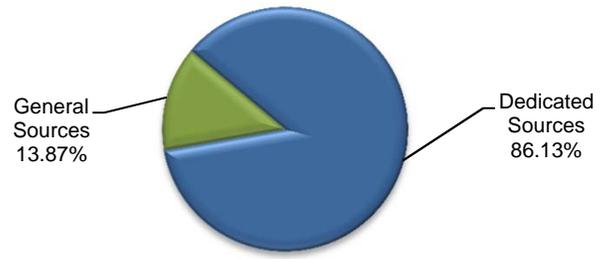
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds. Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2015 Total Expenditures By Category

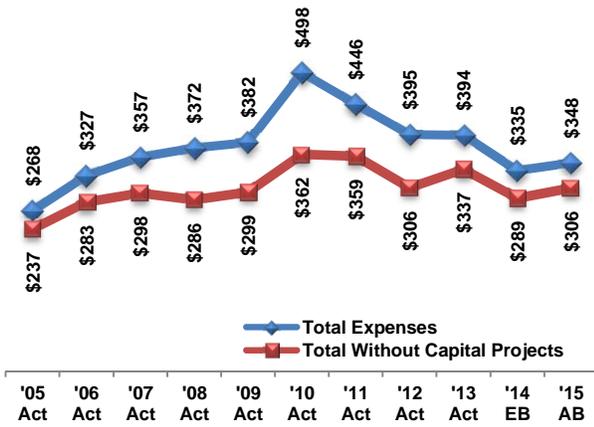


FY 2015 Totals By Funding Source

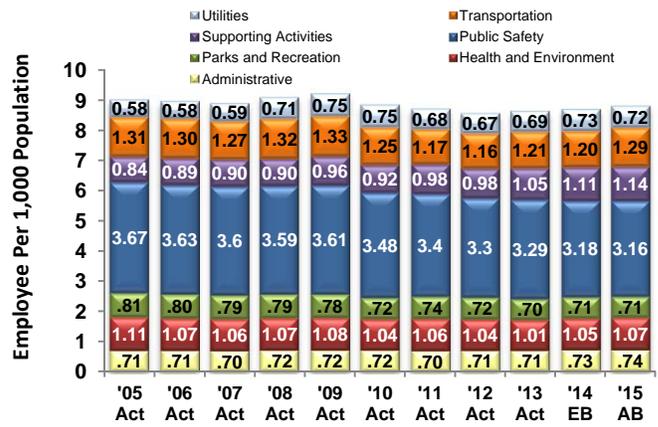


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$98,481,342	\$104,863,216	\$100,380,557	\$108,353,405	7.9%	3.3%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies & Materials	\$27,262,647	\$29,290,071	\$28,381,684	\$29,050,865	2.4%	(0.8%)
Travel & Training	\$696,912	\$1,088,091	\$1,059,913	\$1,233,661	16.4%	13.4%
Intragov. Charges	\$16,856,164	\$18,466,078	\$18,467,407	\$19,047,618	3.1%	3.1%
Utilities, Services & Misc.	\$111,212,205	\$101,621,785	\$101,201,092	\$110,236,315	8.9%	8.5%
Capital	\$14,584,791	\$22,943,275	\$22,709,587	\$11,053,512	(51.3%)	(51.8%)
Other	\$79,450,455	\$74,876,827	\$75,488,127	\$73,220,096	(3.0%)	(2.2%)
Total	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)
Operating Expenses	\$262,863,450	\$287,490,108	\$280,652,159	\$292,143,493	4.1%	1.6%
Non-Operating Expenses	\$74,781,283	\$70,760,474	\$72,214,358	\$69,522,764	(3.7%)	(1.7%)
Debt Service	\$22,351,016	\$19,461,704	\$19,459,925	\$19,259,248	(1.0%)	(1.0%)
Capital Additions	\$4,456,424	\$6,859,704	\$6,731,572	\$7,215,404	7.2%	5.2%
Tl. Excluding Cap Impr. Plan	\$364,452,173	\$384,571,990	\$379,058,014	\$388,140,909	2.4%	0.9%
Capital Projects	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)
Total Expenses	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)

Funding Sources

	Actual	Adj. Budget	Estimated	Adopted	% Change	% Change
Dedicated Sources	\$365,764,784	\$370,245,914	\$366,684,978	\$370,422,567	1.0%	0.0%
General Sources	\$55,756,926	\$60,131,429	\$58,168,389	\$59,632,905	2.5%	(0.8%)
Total Funding Sources	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)

Overall Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: Increase of 3.3% from the FY 2014 adjusted budget. This includes a net addition of 56.55 permanent positions. The General Fund will increase by a net of 12.88 FTE and a net of 43.67 FTE positions are being added to other funds. This budget includes a 2% across the board adjustment for all permanent employees, funding for recommended classification and compensation changes that move employees to new market minimum pay, and the first phase of funding for time in classification based adjustments to address pay compression issues.

Power Supply reflects \$0.6 million or a 0.8% increase from FY 2014 adjusted budget.

Supplies and Materials: reflects a \$0.24 million or 0.8% decrease from the FY 2014 adjusted budget which is primarily in the Fleet operations area for parts.

Travel and Training: reflects an increase of \$0.15 million or 13.4% from FY 2014 adjusted budget as turnover in some departments has resulted in new employees as well as some current employees needing to obtain required training or certifications.

Intragovernmental Charges: reflects an increase of \$0.6 million or 3.1% from FY 2014 adjusted budget. Self Insurance fees increased 5% or \$0.25 million to ensure the fund is properly funded. IT fees increased \$0.15 million due to rising maintenance costs which require payment for modules on new ERP as well as the existing system. G&A Fees increased \$0.3 million due to rising personnel costs and additional positions approved in Finance and Human Resources.

Utilities, Services & Miscellaneous: reflects an \$8.6 million increase over the FY 2014 adjusted budget, primarily due to capital project funding required for Sewer and Solid Waste.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital plan. FY 2015 reflects a \$11.9 million decrease from the FY 2014 adjusted budget which is primarily due to capital project funding needed in Water and Electric.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2015 shows a decrease of \$1.7 million from the FY 2014 adjusted budget due to a reduction in General Fund transfers to the Capital Projects Fund for the COFERS ERP software and lower debt payments and transfers in the Water and Electric Funds.

Operating Expenses: include the daily costs of operating our city. These costs include personnel, purchased power costs, supplies, training, intragovernmental charges (charges between departments for services such as custodial, computers, and fleet), utilities, and contractual services. For FY 2015, the operating expenses show an increase of \$4.7 million increase from FY 2014 adjusted budget. This is primarily due to increases in personnel costs due to pay plan adjustments as well as additional permanent positions (\$3.5 million); power supply increases (\$0.6 million); and intragovernmental charges (\$0.6 million).

Capital Projects are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects have decreased by \$3.9 million from the FY 2014 adjusted budget. Streets and Sidewalks is decreasing \$0.3 million; Public Safety is decreasing \$1.7 million; Water Fund is decreasing \$4.2 million; Electric is decreasing \$9.6 million as there will be a ballot issue for future capital project funding will occur in April, 2015; Sewer is increasing \$10.3 million due to passage of the November, 2013 ballot; Solid Waste is increasing \$4.5 million and Storm Water is increasing \$0.6 million.

Dedicated Sources are revenues that are either generated by the services provided by a department or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. The graph on the left illustrates that 86.13% of the city's revenues fall within this category.

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

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative:						
City Council (GF)	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)
City Clerk (GF)	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%
City Manager (GF)	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%
Finance Department (GF)	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%
Human Resources (GF)	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%
Law Department (GF)	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%
City General (GF)	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)
Public Works Administration (GF)	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%
Other Gen. Govt. Cap. Prjcts (CIP)	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Debt Service Fds (DSF)	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Total Administrative	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)
Health & Environment:						
Public Health & Human Svcs (GF)	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%
Community Development (GF)	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%
Economic Development (GF)	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%
Cultural Affairs (GF)	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%
Convention & Tourism Fd (SRF)	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%
Office of Sustainability (SRF)	\$178,474	\$0	\$0	\$0	0.0%	0.0%
CDBG Fd (SRF)	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)
Contributions Fd (TF)	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
Total Health and Environment	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%
Parks & Recreation:						
General Fund Operations (GF)	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%
Recreation Services Fd (EF)	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%
Parks Capital Projects (CIP)	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Net Parks and Recreation *	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)
Parks Sales Tax Fd (SRF)	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)
Total Parks and Recreation	\$22,625,544	\$21,779,714	\$21,387,730	\$21,191,551	(0.9%)	(2.7%)
Public Safety:						
Police Department (GF)	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%
Fire Department (GF)	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%
Emergency Management (GF)	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Pub. Safety Joint Comm (GF)	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)
Public Safety Capital Projects (CIP)	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Municipal Court (GF)	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%
Total Public Safety	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%
Supporting Activities:						
Employee Benefit Fd (ISF)	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%
Self Insurance Reserve Fd (ISF)	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%
Custodial & Bldg Maint. Fd (ISF)	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%
Fleet Operations Fd (ISF)	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)
GIS Fd (ISF)	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%
Information Technologies Fd (ISF)	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%
Public Communications Fd (ISF)	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)
Utility Customer Services Fd (ISF)	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%
Total Supporting Activities	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%

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

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

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Transportation:						
Engineering (GF)	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%
Non-Motorized Grant (GF)	\$1,433	\$0	\$0	\$0	0.0%	0.0%
Non-Motorized Grant (SRF)	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Streets and Sidewalks (GF)	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%
Streets & Sidewalks Cap Proj (CIP)	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Parking Enforcement (GF)	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%
Public Transportation Fd (EF)	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%
Regional Airport Fd (EF)	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)
Parking Facilities Fd (EF)	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)
Railroad Utility Fd (EF)	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)
Transload Facility (EF)	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%
Net Transportation Funding **	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134	0.3%	(0.2%)
Capital 1/4 Cent STax Fd (SRF)	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%
Transportation STax Fd (SRF)	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%
Public Improvement Fd (SRF)	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)
Stadium TDD Fund (SRF)	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)
Total Transportation	\$71,665,156	\$58,663,644	\$58,489,748	\$58,761,452	0.5%	0.2%
Utilities:						
Water Utility Fd (EF)	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)
Electric Utility Fd (EF)	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)
Sanitary Sewer Utility Fd (EF)	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%
Solid Waste Utility Fd (EF)	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%
Storm Water Utility Fd (EF)	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%
Total Utilities	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%
OVERALL TOTAL	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)
Total By Fund Type:						
General Fund (GF)	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%
Special Revenue Funds (SRF)	\$28,018,326	\$27,082,505	\$26,883,175	\$26,773,932	(0.4%)	(1.1%)
Debt Service Fund (DSF)	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Trust Funds (TF)	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
Capital Projects Fund (CIP)	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
Total Governmental Funds	\$130,722,644	\$133,154,138	\$131,225,464	\$128,536,537	(2.0%)	(3.5%)
Total Enterprise Funds (EF)	\$253,212,508	\$256,421,762	\$252,756,510	\$258,423,730	2.2%	0.8%
Total Internal Services Fds (ISF)	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%
Total All Funds	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)

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

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative:						
City Council (GF)						
Operating Expenses	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)
City Clerk (GF)						
Operating Expenses	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%
City Manager (GF)						
Operating Expenses	\$1,057,150	\$1,146,895	\$1,090,773	\$1,406,200	28.9%	22.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$52,663		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%
Finance Department (GF)						
Operating Expenses	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%
Human Resources (GF)						
Operating Expenses	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%
Law Department (GF)						
Operating Expenses	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%
City General (GF)						
Operating Expenses	\$5,812,999	\$6,178,540	\$6,178,540	\$1,282,341	(79.2%)	(79.2%)
Non-Operating Expenses	\$3,527,590	\$3,494,523	\$3,494,523	\$2,431,381	(30.4%)	(30.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%
Other Gen. Govt. Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Total Expenses	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Total Administrative						
Operating Expenses	\$12,773,218	\$14,098,612	\$13,688,176	\$10,721,570	(21.7%)	(24.0%)
Non-Operating Expenses	\$3,527,590	\$3,494,523	\$3,494,523	\$2,431,381	(30.4%)	(30.4%)
Debt Service	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$52,663		
Capital Projects	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Total Expenses	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$6,219,428	\$6,634,283	\$6,164,239	\$7,410,651	20.2%	11.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$32,620	\$44,348	\$35,812	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%
Community Development (GF)						
Operating Expenses	\$2,807,888	\$3,340,954	\$3,316,592	\$3,955,725	19.3%	18.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$197,881	\$70,250	\$70,027	\$19,500	(72.2%)	(72.2%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%
Economic Development (GF)						
Operating Expenses	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,723,878	\$2,199,058	\$2,193,643	\$2,182,781	(0.5%)	(0.7%)
Non-Operating Expenses	\$76,200	\$86,220	\$86,220	\$175,196	103.2%	103.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%
Office of Sustainability (SRF)						
Operating Expenses	\$178,474	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$178,474	\$0	\$0	\$0		
CDBG Fund (SRF)						
Operating Expenses	\$1,365,933	\$581,286	\$580,607	\$346,168	(40.4%)	(40.4%)
Non-Operating Expenses	\$398,455	\$51,992	\$51,992	\$52,000	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)
Contributions Fund (TF)						
Operating Expenses	\$18,942	\$16,112	\$16,112	\$13,510	(16.1%)	(16.1%)
Non-Operating Expenses	\$177,305	\$255,874	\$255,874	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
Total Health and Environment						
Operating Expenses	\$13,102,215	\$13,667,239	\$13,152,523	\$14,888,230	13.2%	8.9%
Non-Operating Expenses	\$651,960	\$394,086	\$394,086	\$227,196	(42.3%)	(42.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$230,501	\$114,598	\$105,839	\$19,500	(81.6%)	(83.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%

Summary of Total Expenditures By Function, Department, and Category

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 15/14EB</u>	<u>% Change 15/14B</u>
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$4,983,619	\$5,357,504	\$5,122,796	\$5,688,739	11.0%	6.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$262,809	\$239,500	\$237,500	\$275,000	15.8%	14.8%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%
Recreation Services Fund (EF)						
Operating Expenses	\$6,473,623	\$6,827,394	\$6,656,028	\$6,856,606	3.0%	0.4%
Non-Operating Expenses	\$1,004,684	\$691,043	\$717,133	\$816,756	13.9%	18.2%
Debt Service	\$0	\$5,809	\$5,809	\$4,286	(26.2%)	(26.2%)
Capital Additions	\$104,652	\$96,400	\$96,400	\$105,201	9.1%	9.1%
Capital Projects	\$214,171	\$260,000	\$260,000	\$150,000	(42.3%)	(42.3%)
Total Expenses	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%
Parks Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Total Expenses	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$812	\$44,114	\$44,114	\$19,785	(55.2%)	(55.2%)
Non-Operating Expenses	\$5,388,424	\$5,377,045	\$5,377,045	\$5,032,464	(6.4%)	(6.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)
Net Parks and Recreation *						
Operating Expenses	\$11,457,242	\$12,184,898	\$11,778,824	\$12,545,345	6.5%	3.0%
Non-Operating Expenses	\$1,004,684	\$691,043	\$717,133	\$816,756	13.9%	18.2%
Debt Service	\$0	\$5,809	\$5,809	\$4,286	(26.2%)	(26.2%)
Capital Additions	\$367,461	\$335,900	\$333,900	\$380,201	13.9%	13.2%
Capital Projects	\$4,406,921	\$3,140,905	\$3,130,905	\$2,392,714	(23.6%)	(23.8%)
Total Expenses	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)
Total Parks and Recreation						
Operating Expenses	\$11,458,054	\$12,229,012	\$11,822,938	\$12,565,130	6.3%	2.7%
Non-Operating Expenses	\$6,393,108	\$6,068,088	\$6,094,178	\$5,849,220	(4.0%)	(3.6%)
Debt Service	\$0	\$5,809	\$5,809	\$4,286	(26.2%)	(26.2%)
Capital Additions	\$367,461	\$335,900	\$333,900	\$380,201	13.9%	13.2%
Capital Projects	\$4,406,921	\$3,140,905	\$3,130,905	\$2,392,714	(23.6%)	(23.8%)
Total Expenses	\$22,625,544	\$21,779,714	\$21,387,730	\$21,191,551	(0.9%)	(2.7%)
Public Safety:						
Police Department (GF)						
Operating Expenses	\$18,415,469	\$19,493,084	\$19,159,175	\$20,854,081	8.8%	7.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$268,019	\$353,010	\$464,261	\$284,000	(38.8%)	(19.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$14,891,231	\$15,722,221	\$15,487,127	\$17,016,916	9.9%	8.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$38,435	\$207,065	\$207,065	\$166,000	(19.8%)	(19.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%
Emergency Management (GF)						
Operating Expenses	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$2,570,772	\$2,720,961	\$2,686,793	\$1,988,952	(26.0%)	(26.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$36,918	\$0	\$0	\$331,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)
Public Safety Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Total Expenses	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Municipal Court (GF)						
Operating Expenses	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%
Total Public Safety						
Operating Expenses	\$36,849,911	\$38,879,646	\$38,226,646	\$40,898,992	7.0%	5.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$343,372	\$560,075	\$671,326	\$781,000	16.3%	39.4%
Capital Projects	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Total Expenses	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$14,706,661	\$13,695,323	\$15,019,823	\$15,392,317	2.5%	12.4%
Non-Operating Expenses	\$21,868	\$30,935	\$30,935	\$21,868	(29.3%)	(29.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Supporting Activities Cont:						
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$3,422,431	\$5,387,493	\$5,375,891	\$5,627,835	4.7%	4.5%
Non-Operating Expenses	\$35,845	\$40,576	\$40,576	\$35,845	(11.7%)	(11.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,526,953	\$1,585,301	\$1,465,358	\$1,629,772	11.2%	2.8%
Non-Operating Expenses	\$91,254	\$113,538	\$110,890	\$83,646	(24.6%)	(26.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$22,500		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%
Fleet Operations Fund (ISF)						
Operating Expenses	\$8,591,445	\$9,387,363	\$9,035,737	\$9,351,225	3.5%	(0.4%)
Non-Operating Expenses	\$59,618	\$137,092	\$133,495	\$82,477	(38.2%)	(39.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$24,167	\$204,500	\$201,238	\$64,000	(68.2%)	(68.7%)
Capital Projects	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Total Expenses	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)
GIS Fund (ISF)						
Operating Expenses	\$393,509	\$719,288	\$438,273	\$734,272	67.5%	2.1%
Non-Operating Expenses	\$0	\$7,884	\$7,884	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%
Information Technologies Fund (ISF)						
Operating Expenses	\$3,701,040	\$4,453,283	\$4,149,529	\$4,835,249	16.5%	8.6%
Non-Operating Expenses	\$376,638	\$472,920	\$492,622	\$415,120	(15.7%)	(12.2%)
Debt Service	\$1,660	\$2,150	\$1,374	\$864	(37.1%)	(59.8%)
Capital Additions	\$158,471	\$237,300	\$199,916	\$366,166	83.2%	54.3%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%
Public Communications Fund (ISF)						
Operating Expenses	\$1,253,045	\$1,416,951	\$1,318,237	\$1,467,294	11.3%	3.6%
Non-Operating Expenses	\$172,130	\$192,932	\$192,658	\$172,948	(10.2%)	(10.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$60,464	\$120,000	\$120,000	\$60,999	(49.2%)	(49.2%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,194,047	\$2,432,820	\$2,373,163	\$2,622,774	10.5%	7.8%
Non-Operating Expenses	\$108,034	\$129,294	\$129,294	\$108,034	(16.4%)	(16.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Total Supporting Activities						
Operating Expenses	\$35,789,131	\$39,077,822	\$39,176,011	\$41,660,738	6.3%	6.6%
Non-Operating Expenses	\$865,387	\$1,125,171	\$1,138,354	\$919,938	(19.2%)	(18.2%)
Debt Service	\$1,660	\$2,150	\$1,374	\$864	(37.1%)	(59.8%)
Capital Additions	\$243,102	\$561,800	\$521,154	\$513,665	(1.4%)	(8.6%)
Capital Projects	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Total Expenses	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%
Transportation:						
Engineering (GF)						
Operating Expenses	\$1,145,993	\$1,175,161	\$1,164,525	\$1,433,389	23.1%	22.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$21,230	\$39,000	\$41,500	\$40,000	(3.6%)	2.6%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%
Non-Motorized Grant (GF)						
Operating Expenses	\$1,433	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,433	\$0	\$0	\$0		
Non-Motorized Grant (SRF)						
Operating Expenses	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Streets and Sidewalks (GF)						
Operating Expenses	\$6,708,764	\$7,676,437	\$7,674,151	\$8,230,567	7.3%	7.2%
Non-Operating Expenses	\$80,508	\$81,087	\$80,508	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$624,144	\$803,472	\$803,472	\$798,000	(0.7%)	(0.7%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%
Streets & Sidewalks Cap Proj (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Total Expenses	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Parking Enforcement (GF)						
Operating Expenses	\$213,092	\$256,132	\$254,063	\$279,717	10.1%	9.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$30,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Transportation Cont:						
Transit Fund (EF)						
Operating Expenses	\$5,912,697	\$6,227,001	\$6,169,606	\$6,472,218	4.9%	3.9%
Non-Operating Expenses	\$827,758	\$854,385	\$866,619	\$854,570	(1.4%)	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$13,000	\$0	\$0	\$0		
Capital Projects	\$286,336	\$2,553,031	\$2,553,031	\$2,604,194	2.0%	2.0%
Total Expenses	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%
Regional Airport Fund (EF)						
Operating Expenses	\$1,842,671	\$2,207,774	\$2,165,445	\$2,336,171	7.9%	5.8%
Non-Operating Expenses	\$698,896	\$901,534	\$918,451	\$893,222	(2.7%)	(0.9%)
Debt Service	\$7,349	\$7,547	\$6,544	\$5,710	(12.7%)	(24.3%)
Capital Additions	\$27,500	\$26,251	\$26,206	\$0	(100.0%)	(100.0%)
Capital Projects	\$6,714,637	\$3,930,411	\$3,930,411	\$3,475,196	(11.6%)	(11.6%)
Total Expenses	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)
Parking Facilities Fund (EF)						
Operating Expenses	\$1,080,985	\$1,264,559	\$1,249,849	\$1,258,412	0.7%	(0.5%)
Non-Operating Expenses	\$749,881	\$1,296,673	\$1,458,609	\$1,342,814	(7.9%)	3.6%
Debt Service	\$935,792	\$1,077,015	\$1,077,015	\$1,042,150	(3.2%)	(3.2%)
Capital Additions	\$53,506	\$38,385	\$36,812	\$101,000	174.4%	163.1%
Capital Projects	\$8,746,650	\$180,000	\$180,000	\$0	(100.0%)	(100.0%)
Total Expenses	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)
Railroad Utility Fund (EF)						
Operating Expenses	\$531,181	\$697,571	\$643,802	\$639,087	(0.7%)	(8.4%)
Non-Operating Expenses	\$3,835,378	\$465,487	\$474,758	\$468,895	(1.2%)	0.7%
Debt Service	\$28,137	\$25,712	\$25,712	\$23,192	(9.8%)	(9.8%)
Capital Additions	\$7,596	\$0	\$0	\$0		
Capital Projects	\$180,335	\$428,200	\$428,200	\$100,000	(76.6%)	(76.6%)
Total Expenses	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)
Transload Facility Fund (EF)						
Operating Expenses	\$1,075,499	\$868,631	\$864,507	\$888,957	2.8%	2.3%
Non-Operating Expenses	\$2,434,032	\$77,170	\$84,170	\$76,993	(8.5%)	(0.2%)
Debt Service	\$11,823	\$11,428	\$11,428	\$11,032	(3.5%)	(3.5%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%
Capital 1/4 Cent Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$11,051	\$11,051	\$9,466	(14.3%)	(14.3%)
Non-Operating Expenses	\$5,276,875	\$5,267,250	\$5,267,250	\$5,937,382	12.7%	12.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$10,947	\$10,947	\$9,431	(13.8%)	(13.8%)
Non-Operating Expenses	\$10,229,244	\$9,374,713	\$9,374,713	\$10,313,357	10.0%	10.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Transportation Cont:						
Public Improvement Fund (SRF)						
Operating Expenses	\$32,728	\$107,240	\$107,240	\$56,892	(46.9%)	(46.9%)
Non-Operating Expenses	\$1,984,697	\$798,632	\$798,632	\$841,314	5.3%	5.3%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)
Stadium TDD Fund (SRF)						
Operating Expenses	\$0	\$1,430,600	\$1,430,600	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)
Net Transportation **						
Operating Expenses	\$18,891,445	\$21,132,147	\$20,751,593	\$22,352,738		5.8%
Non-Operating Expenses	\$8,626,453	\$3,676,336	\$3,883,115	\$3,636,494		(1.1%)
Debt Service	\$983,101	\$1,121,702	\$1,120,699	\$1,082,084		(3.5%)
Capital Additions	\$746,976	\$907,108	\$907,990	\$969,000		6.8%
Capital Projects	\$23,910,161	\$13,842,442	\$13,842,442	\$12,569,818		(9.2%)
Total Expenses	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134		(0.2%)
Total Transportation						
Operating Expenses	\$18,924,173	\$22,691,985	\$22,311,431	\$22,428,527		(1.2%)
Non-Operating Expenses	\$27,100,745	\$20,100,407	\$20,307,186	\$21,712,023		8.0%
Debt Service	\$983,101	\$1,121,702	\$1,120,699	\$1,082,084		(3.5%)
Capital Additions	\$746,976	\$907,108	\$907,990	\$969,000		6.8%
Capital Projects	\$23,910,161	\$13,842,442	\$13,842,442	\$12,569,818		(9.2%)
Total Expenses	\$71,665,156	\$58,663,644	\$58,489,748	\$58,761,452		0.2%
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$12,219,459	\$13,358,435	\$12,775,540	\$14,100,771	10.4%	5.6%
Non-Operating Expenses	\$6,215,067	\$6,641,824	\$6,725,714	\$6,290,571	(6.5%)	(5.3%)
Debt Service	\$3,015,172	\$2,987,309	\$2,987,309	\$2,519,359	(15.7%)	(15.7%)
Capital Additions	\$283,241	\$1,005,000	\$970,508	\$592,000	(39.0%)	(41.1%)
Capital Projects	\$3,590,049	\$4,490,371	\$4,490,371	\$300,000	(93.3%)	(93.3%)
Total Expenses	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)
Electric Utility Fund (EF)						
Operating Expenses	\$98,967,860	\$106,229,773	\$103,855,902	\$107,094,570	3.1%	0.8%
Non-Operating Expenses	\$23,929,414	\$24,597,320	\$24,872,822	\$24,205,768	(2.7%)	(1.6%)
Debt Service	\$5,323,630	\$4,810,982	\$4,810,982	\$4,654,676	(3.2%)	(3.2%)
Capital Additions	\$472,675	\$1,683,500	\$1,564,675	\$1,981,075	26.6%	17.7%
Capital Projects	\$11,459,310	\$14,650,000	\$14,650,000	\$5,042,108	(65.6%)	(65.6%)
Total Expenses	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Proposed FY 2015	% Change 15/14EB	% Change 15/14B
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Utilities Cont:

Sanitary Sewer Utility Fund (EF)

Operating Expenses	\$8,750,941	\$11,656,906	\$10,763,663	\$11,571,583	7.5%	(0.7%)
Non-Operating Expenses	\$3,825,443	\$5,831,869	\$6,357,074	\$5,532,004	(13.0%)	(5.1%)
Debt Service	\$1,697,631	\$2,458,604	\$2,458,604	\$2,956,470	20.2%	20.2%
Capital Additions	\$413,908	\$450,130	\$431,032	\$538,200	24.9%	19.6%
Capital Projects	\$10,893,025	\$4,610,087	\$4,610,087	\$14,860,339	222.3%	222.3%
Total Expenses	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%

Solid Waste Utility Fund (EF)

Operating Expenses	\$13,258,348	\$14,597,694	\$13,933,094	\$15,221,162	9.2%	4.3%
Non-Operating Expenses	\$1,709,277	\$1,933,975	\$2,257,210	\$1,790,718	(20.7%)	(7.4%)
Debt Service	\$186,490	\$170,784	\$170,784	\$142,845	(16.4%)	(16.4%)
Capital Additions	\$1,338,188	\$1,241,593	\$1,225,148	\$1,311,000	7.0%	5.6%
Capital Projects	\$215,816	\$250,000	\$250,000	\$4,758,584	1803.4%	1803.4%
Total Expenses	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%

Storm Water Utility Fund (EF)

Operating Expenses	\$770,140	\$1,002,984	\$946,235	\$992,220	4.9%	(1.1%)
Non-Operating Expenses	\$563,292	\$573,211	\$573,211	\$563,945	(1.6%)	(1.6%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$17,000	\$0	\$0	\$77,100		
Capital Projects	\$298,363	\$170,000	\$170,000	\$800,000	370.6%	370.6%
Total Expenses	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%

Total Utilities

Operating Expenses	\$133,966,748	\$146,845,792	\$142,274,434	\$148,980,306	4.7%	1.5%
Non-Operating Expenses	\$36,242,493	\$39,578,199	\$40,786,031	\$38,383,006	(5.9%)	(3.0%)
Debt Service	\$10,222,923	\$10,427,679	\$10,427,679	\$10,273,350	(1.5%)	(1.5%)
Capital Additions	\$2,525,012	\$4,380,223	\$4,191,363	\$4,499,375	7.3%	2.7%
Capital Projects	\$26,456,563	\$24,170,458	\$24,170,458	\$25,761,031	6.6%	6.6%
Total Expenses	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%

Total for All Funds

Operating Expenses	\$262,863,450	\$287,490,108	\$280,652,159	\$292,143,493	4.1%	1.6%
Non-Operating Expenses	\$74,781,283	\$70,760,474	\$72,214,358	\$69,522,764	(3.7%)	(1.7%)
Debt Service	\$22,351,016	\$19,461,704	\$19,459,925	\$19,259,248	(1.0%)	(1.0%)
Capital Additions	\$4,456,424	\$6,859,704	\$6,731,572	\$7,215,404	7.2%	5.2%
Capital Projects	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)
Total Expenses	\$421,521,710	\$430,377,343	\$424,853,367	\$430,055,472	1.2%	(0.1%)

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

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

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

Financial Summary of Funding Sources and Uses General Government Funds

General Fund

Special Revenue Funds

Financial Sources	Actual	Estimated	Adopted	Actual	Estimated	Adopted
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
Sales Taxes	\$21,627,785	\$22,060,341	\$22,501,548	\$22,522,762	\$22,973,218	\$23,432,682
Property Taxes	\$7,228,203	\$7,343,279	\$7,522,922	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$12,262,325	\$12,137,562	\$12,180,239	\$2,153,251	\$2,244,783	\$2,289,679
Intragovernmental Revenues **	\$18,429,065	\$18,865,000	\$19,582,082	\$0	\$0	\$0
Grants	\$4,103,531	\$5,532,876	\$5,369,256	\$1,620,585	\$1,651,753	\$1,513,756
Interest	(\$397,290)	\$546,820	\$546,820	\$209,723	\$232,442	\$236,414
Fees and Service Charges +	\$0	\$0	\$0	\$2,951,336	\$1,393,483	\$1,350,000
Other Local Revenues ++	\$6,758,281	\$6,546,141	\$7,180,759	\$146,813	\$309,368	\$37,000
	\$70,011,900	\$73,032,019	\$74,883,626	\$29,604,470	\$28,805,047	\$28,859,531
Other Funding Sources/Transfers^	\$7,425,739	\$8,251,477	\$8,228,000	\$74,352	\$0	\$8,000
Total Financial Sources: Less						
Appropriated Fund Balance	\$77,437,639	\$81,283,496	\$83,111,626	\$29,678,822	\$28,805,047	\$28,867,531
Financial Uses						
Operating Expenses	\$72,491,018	\$76,492,518	\$79,598,745	\$3,320,767	\$4,394,314	\$2,624,523
Operating Transfers to Other Funds	\$3,527,590	\$3,493,944	\$2,431,381	\$24,514,676	\$22,195,202	\$23,348,699
Interest and Other Non-Oper Cash Exp	\$80,508	\$81,087	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,482,056	\$1,859,637	\$1,996,163	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$77,581,172	\$81,927,186	\$84,026,289	\$27,835,443	\$26,589,516	\$25,973,222
Increase/(Decrease) to Cash		(\$643,690)	(\$914,663)		\$2,215,531	\$2,894,309
Beginning Cash and Other Resources		\$26,350,897	\$25,707,207		\$9,498,114	\$11,791,186
Projected Ending	\$26,350,897	\$25,707,207	\$24,792,544	\$9,498,114	\$11,791,186	\$14,685,495
Cash and Other Resources						

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.). *

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

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

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

^Other Funding Sources and Transfers do not include Capital Contributions.

**Financial Summary of Funding Sources and Uses
General Government Funds**

Debt Service Funds

Capital Projects

Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Actual FY 2013	Estimated FY 2014	Adopted FY 2015
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$5,634,706	\$4,782,200	\$3,144,921
(\$55,315)	\$146,728	\$146,728	(\$501,439)	\$814,638	\$814,638
\$0	\$0	\$0	\$0	\$0	\$0
\$1,828,913	\$1,257,494	\$1,257,494	\$453,994	\$0	\$663,000
\$1,773,598	\$1,404,222	\$1,404,222	\$5,587,261	\$5,596,838	\$4,622,559
\$12,137,175	\$6,417,822	\$6,399,804	\$8,974,476	\$6,257,788	\$6,428,221
<u>\$13,910,773</u>	<u>\$7,822,044</u>	<u>\$7,804,026</u>	<u>\$14,561,737</u>	<u>\$11,854,626</u>	<u>\$11,050,780</u>
\$11,143,332	\$7,904,364	\$7,898,664	\$13,585,844	\$14,238,753	\$9,824,142
\$0	\$0	\$0	\$197,723	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$11,143,332</u>	<u>\$7,904,364</u>	<u>\$7,898,664</u>	<u>\$13,783,567</u>	<u>\$14,238,753</u>	<u>\$9,824,142</u>
	(\$82,320)	(\$94,638)		(\$2,384,127)	\$1,226,638
	\$1,898,887	\$1,816,567		\$40,032,818	\$37,648,691
<u>\$1,898,887</u>	<u>\$1,816,567</u>	<u>\$1,721,929</u>	<u>\$40,032,818</u>	<u>\$37,648,691</u>	<u>\$38,875,329</u>

**Financial Summary of Funding Sources and Uses
General Government Funds**

Total Governmental Funds

Financial Sources

	Actual FY 2013	Estimated FY 2014	Adopted FY 2015
Sales Taxes	\$44,150,547	\$45,033,559	\$45,934,230
Property Taxes	\$7,228,203	\$7,343,279	\$7,522,922
Gross Receipts & Other Local Taxes *	\$14,415,576	\$14,382,345	\$14,469,918
Intragovernmental Revenues **	\$18,429,065	\$18,865,000	\$19,582,082
Grants	\$11,358,822	\$11,966,829	\$10,027,933
Interest	(\$744,321)	\$1,740,628	\$1,744,600
Fees and Service Charges +	\$2,951,336	\$1,393,483	\$1,350,000
Other Local Revenues ++	\$9,188,001	\$8,113,003	\$9,138,253
	\$106,977,229	\$108,838,126	\$109,769,938
Other Funding Sources/Transfers^	\$28,611,742	\$20,927,087	\$21,064,025
Total Financial Sources: Less Appropriated Fund Balance	\$135,588,971	\$129,765,213	\$130,833,963

Financial Uses

Operating Expenses	\$100,540,961	\$103,029,949	\$99,946,074
Operating Transfers to Other Funds	\$28,239,989	\$25,689,146	\$25,780,080
Interest and Other Non-Oper Cash Exp	\$80,508	\$81,087	\$0
Principal Payments	\$0	\$0	\$0
Capital Additions	\$1,482,056	\$1,859,637	\$1,996,163
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$130,343,514	\$130,659,819	\$127,722,317
Increase/(Decrease) to Cash		(\$894,606)	\$3,111,646
Beginning Cash and Other Resources		\$77,780,716	\$76,963,651
Projected Ending Cash and Other Resources	\$77,780,716	\$76,963,651	\$80,075,297

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.). *

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

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

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

^Other Funding Sources and Transfers do not include Capital Contributions.

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

Enterprise Funds

Internal Service Funds

Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Actual FY 2013	Estimated FY 2014	Adopted FY 2015
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$644,257	\$600,000	\$600,000
\$0	\$0	\$0	\$0	\$0	\$0
\$2,436,134	\$2,553,562	\$2,372,446	\$81,046	\$80,912	\$102,790
\$3,968,433	\$3,632,406	\$3,558,233	\$226,837	\$246,936	\$246,936
\$194,591,366	\$198,987,488	\$204,620,268	\$34,162,641	\$36,941,816	\$38,133,934
\$2,385,736	\$2,676,582	\$1,773,800	\$3,379,692	\$2,597,006	\$2,509,354
\$203,381,669	\$207,850,038	\$212,324,747	\$38,494,473	\$40,466,670	\$41,593,014
\$7,041,896	\$4,172,827	\$4,979,486	\$193,710	\$160,000	\$50,000
<u>\$210,423,565</u>	<u>\$212,022,865</u>	<u>\$217,304,233</u>	<u>\$38,688,183</u>	<u>\$40,626,670</u>	<u>\$41,643,014</u>
\$151,402,321	\$160,023,671	\$167,431,757	\$35,789,131	\$39,176,011	\$41,660,738
\$4,694,614	\$3,549,284	\$1,551,513	\$554,824	\$803,113	\$584,100
\$33,181,699	\$27,004,773	\$29,130,375	\$11,321	\$1,374	\$864
\$11,913,067	\$13,645,855	\$15,170,409	\$0	\$41,265	\$23,564
\$2,714,266	\$4,350,781	\$4,705,576	\$243,102	\$521,154	\$513,665
\$18,499,580	\$21,547,138	\$9,131,698	\$687,278	\$34,500	\$0
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$222,405,547</u>	<u>\$230,121,502</u>	<u>\$227,121,328</u>	<u>\$37,285,656</u>	<u>\$40,577,417</u>	<u>\$42,782,931</u>
	(\$18,098,637)	(\$9,817,095)		\$49,253	(\$1,139,917)
	\$55,243,165	\$39,281,730		\$343,510	\$691,137
<u>\$56,750,526</u>	<u>\$38,494,525</u>	<u>\$28,677,430</u>	<u>\$13,906,390</u>	<u>\$13,838,737</u>	<u>\$12,698,820</u>

**Financial Summary of Funding Sources and Uses
Overall Summary Total - All Funds Combined**

Overall Summary Total

Financial Sources

	Actual FY 2013	Estimated FY 2014	Adopted FY 2015
Sales Taxes	\$44,150,547	\$45,033,559	\$45,934,230
Property Taxes	\$7,228,203	\$7,343,279	\$7,522,922
Gross Receipts & Other Local Taxes *	\$15,059,833	\$14,982,345	\$15,069,918
Intragovernmental Revenues **	\$18,429,065	\$18,865,000	\$19,582,082
Grants	\$13,876,002	\$14,601,303	\$12,503,169
Interest	\$3,450,949	\$5,619,970	\$5,549,769
Fees and Service Charges +	\$231,705,343	\$237,322,787	\$244,104,202
Other Local Revenues ++	\$14,953,429	\$13,386,591	\$13,421,407
	\$348,853,371	\$357,154,834	\$363,687,699
Other Funding Sources/Transfers^	\$35,847,348	\$25,259,914	\$26,093,511
Total Financial Sources: Less Appropriated Fund Balance	<u>\$384,700,719</u>	<u>\$382,414,748</u>	<u>\$389,781,210</u>

Financial Uses

Operating Expenses	\$287,732,413	\$302,229,631	\$309,038,569
Operating Transfers to Other Funds	\$33,489,427	\$30,041,543	\$27,915,693
Interest Expense	\$33,273,528	\$27,087,234	\$29,131,239
Principal Payments	\$11,913,067	\$13,687,120	\$15,193,973
Capital Additions	\$4,439,424	\$6,731,572	\$7,215,404
Enterprise Revenues used for Capital Projects	\$19,186,858	\$21,581,638	\$9,131,698
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	<u>\$390,034,717</u>	<u>\$401,358,738</u>	<u>\$397,626,576</u>
Increase/(Decrease) to Cash		(\$18,943,990)	(\$7,845,366)
Beginning Unrestricted Cash Balance		\$148,437,632	\$129,493,642
Cash and Other Resources	<u>\$148,437,632</u>	<u>\$129,493,642</u>	<u>\$121,648,276</u>

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.). *

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

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

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

^Other Funding Sources and Transfers do not include Capital Contributions.

FY 2015 Operating Statements Summary for All Funds

	Estimated Beginning Retained Earnings	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Retained Earnings
Governmental Funds:					
General Fund **	\$25,707,207	\$83,111,626	\$84,026,289	(\$914,663) ^	\$24,792,544
Capital Quarter Cent Sales Tax	\$2,817,955	\$5,646,994	\$5,946,848	(\$299,854) ^	\$2,518,101
Parks Sales Tax Fund	\$1,397,058	\$5,628,522	\$5,052,249	\$576,273	\$1,973,331
Transportation Sales Tax Fund	\$4,539,687	\$11,269,546	\$10,322,788	\$946,758	\$5,486,445
Public Improvement Fund	\$5,500,832	\$2,400,924	\$898,206	\$1,502,718	\$7,003,550
Stadium TDD Fund	\$84,705	\$1,054,958	\$983,476	\$71,482	\$156,187
Convention & Tourism Fund	\$2,800,422	\$2,455,801	\$2,357,977	\$97,824	\$2,898,246
Office of Sustainability	\$0	\$0	\$0	\$0	\$0
Non-Motorized Grant Fund	\$0	\$814,220	\$814,220	\$0	\$0
Debt Service Funds (Combined)	\$12,750,981	\$7,804,026	\$7,898,664	(\$94,638) ^	\$12,656,343
Capital Projects Fund	\$37,648,691	\$11,050,780	\$9,824,142	\$1,226,638	\$38,875,329
Contributions Fund	\$584,656	\$12,618	\$13,510	(\$892) ^	\$583,764
Total Govt. Funds****	\$93,832,194	\$131,250,015	\$128,138,369	\$3,111,646	\$96,943,840
Enterprise Funds:					
Railroad Fund	\$4,291,339	\$837,882	\$1,131,174	(\$293,292)	\$3,998,047
Transload Facility	\$1,223,111	\$1,102,950	\$976,982	\$125,968	\$1,349,079
Water & Electric Funds (Combined) ***	\$191,385,918	\$155,632,492	\$158,865,715	(\$3,233,223)	\$188,152,695
Recreation Services Fund	\$11,883,856	\$4,730,928	\$7,677,648	(\$2,946,720)	\$8,937,136
Public Transportation Fund	\$9,312,836	\$8,406,013	\$7,326,788	\$1,079,225	\$10,392,061
Airport Fund	\$19,658,712	\$5,848,473	\$3,235,103	\$2,613,370	\$22,272,082
Sanitary Sewer Utility Fund	\$74,748,106	\$22,048,288	\$20,060,057	\$1,988,231	\$76,736,337
Parking Utility Fund	\$14,467,105	\$4,070,921	\$3,643,376	\$427,545	\$14,894,650
Solid Waste Utility Fund	\$20,934,288	\$18,029,056	\$17,154,725	\$874,331	\$21,808,619
Storm Water Utility Fund	\$8,782,995	\$1,388,248	\$1,556,165	(\$167,917)	\$8,615,078
Total Enterprise Funds	\$356,688,266	\$222,095,251	\$221,627,733	\$467,518	\$357,155,784
Internal Service Funds:					
Employee Benefit Fund	\$3,231,655	\$15,395,625	\$15,414,185	(\$18,560) +	\$3,213,095
Self Insurance Reserve Fund	\$4,823,464	\$5,395,010	\$5,663,680	(\$268,670) +	\$4,554,794
Custodial / Maintenance Fund	\$499,369	\$1,628,110	\$1,713,418	(\$85,308) +	\$414,061
Fleet Operations Fund	\$2,642,873	\$9,437,907	\$9,433,702	\$4,205	\$2,647,078
GIS Fund	\$345,920	\$573,048	\$734,272	(\$161,224) +	\$184,696
Information Technologies Fund	\$1,399,032	\$5,028,126	\$5,251,233	(\$223,107) +	\$1,175,925
Public Communications Fund	\$1,369,705	\$1,460,351	\$1,640,242	(\$179,891) +	\$1,189,814
Utility Customer Services Fund	\$691,137	\$2,724,837	\$2,730,808	(\$5,971) +	\$685,166
Total Internal Service Funds	\$15,003,155	\$41,643,014	\$42,581,540	(\$938,526)	\$14,064,629
Total All Funds	\$465,523,615	\$394,988,280	\$392,347,642	\$2,640,638	\$468,164,253

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

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

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

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

*** Water Utility Fund	\$25,617,502	\$22,910,701	\$2,706,801
Electric Utility Fund	\$130,014,990	\$135,955,014	(\$5,940,024)

****Does not include CDBG Revenues or Expenses

FY 2015 Operating Statements Summary for All Funds

	Operating Income Before Depreciation	Net Transfers & Subsidies ^	Net Non- Oper. Rev & Expenses	Oper. Income Before Depr. w/Net Trnsfrs & Net Non-Oper
Governmental Funds:				
General Fund **	(\$6,711,282)	\$5,796,619	\$0	(\$914,663)
Capital Quarter Cent Sales Tax	\$5,637,528	(\$5,937,382)	\$0	(\$299,854)
Parks Sales Tax Fund	\$5,608,737	(\$5,032,464)	\$0	\$576,273
Transportation Sales Tax Fund	\$11,260,115	(\$10,313,357)	\$0	\$946,758
Public Improvement Fund	\$2,344,032	(\$841,314)	\$0	\$1,502,718
Stadium TDD Fund	\$1,054,958	(\$983,476)	\$0	\$71,482
Convention & Tourism Fund	\$265,020	(\$167,196)	\$0	\$97,824
Office of Sustainability	\$0	\$0	\$0	\$0
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Debt Service Funds (Combined)	(\$6,494,442)	\$6,399,804	\$0	(\$94,638)
Capital Projects Fund	(\$5,201,583)	\$6,428,221	\$0	\$1,226,638
Contributions Fund	(\$892)	\$0	\$0	(\$892)
Total Govt. Funds****	\$7,762,191	(\$4,650,545)	\$0	\$3,111,646
Enterprise Funds: *				
Railroad Fund	\$38,813	\$150,000	(\$13,210)	\$175,603
Transload Facility	\$86,043	\$120,523	(\$8,082)	\$198,484
Water & Electric Funds (Combined) ***	\$30,863,319	(\$799,112)	(\$18,966,903)	\$11,097,304
Recreation Services Fund	(\$2,198,606)	\$2,110,198	\$56,642	(\$31,766)
Public Transportation Fund	(\$4,368,916)	\$2,896,012	\$2,354,595	\$881,691
Airport Fund	(\$1,785,702)	\$1,794,944	\$130,406	\$139,648
Sanitary Sewer Utility Fund	\$9,184,948	(\$116,937)	(\$2,466,094)	\$6,601,917
Parking Utility Fund	\$2,521,758	(\$296,058)	(\$805,935)	\$1,419,765
Solid Waste Utility Fund	\$2,502,074	(\$122,346)	\$153,675	\$2,533,403
Storm Water Utility Fund	\$344,780	(\$61,053)	\$51,248	\$334,975
Total Enterprise Funds	\$37,188,511	\$5,676,171	(\$19,513,658)	\$23,351,024
Internal Service Funds: *				
Employee Benefit Fund	(\$132,138)	(\$21,868)	\$135,446	(\$18,560)
Self Insurance Reserve Fund	(\$294,875)	(\$35,845)	\$62,050	(\$268,670)
Custodial / Maintenance Fund	(\$15,262)	(\$69,646)	\$13,600	(\$71,308)
Fleet Operations Fund	\$9,483	(\$5,625)	\$77,199	\$81,057
GIS Fund	(\$267,372)	\$0	\$106,148	(\$161,224)
Information Technologies Fund	\$164,068	(\$223,520)	\$27,945	(\$31,507)
Public Communications Fund	(\$82,043)	(\$69,562)	\$25,100	(\$126,505)
Utility Customer Services Fund	(\$308,665)	(\$108,034)	\$410,728	(\$5,971)
Total Internal Service Funds	(\$926,804)	(\$534,100)	\$858,216	(\$602,688)
Total All Funds	\$44,023,898	\$491,526	(\$18,655,442)	\$25,859,982

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

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

*** Water Utility Fund	\$10,454,229	(\$93,644)	(\$4,838,557)	\$5,522,028
Electric Utility Fund	\$20,409,090	(\$705,468)	(\$14,128,346)	\$5,575,276

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions



Capital Projects Summary Section



Description

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

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

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

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

City of Columbia Master Plans

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

Process

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

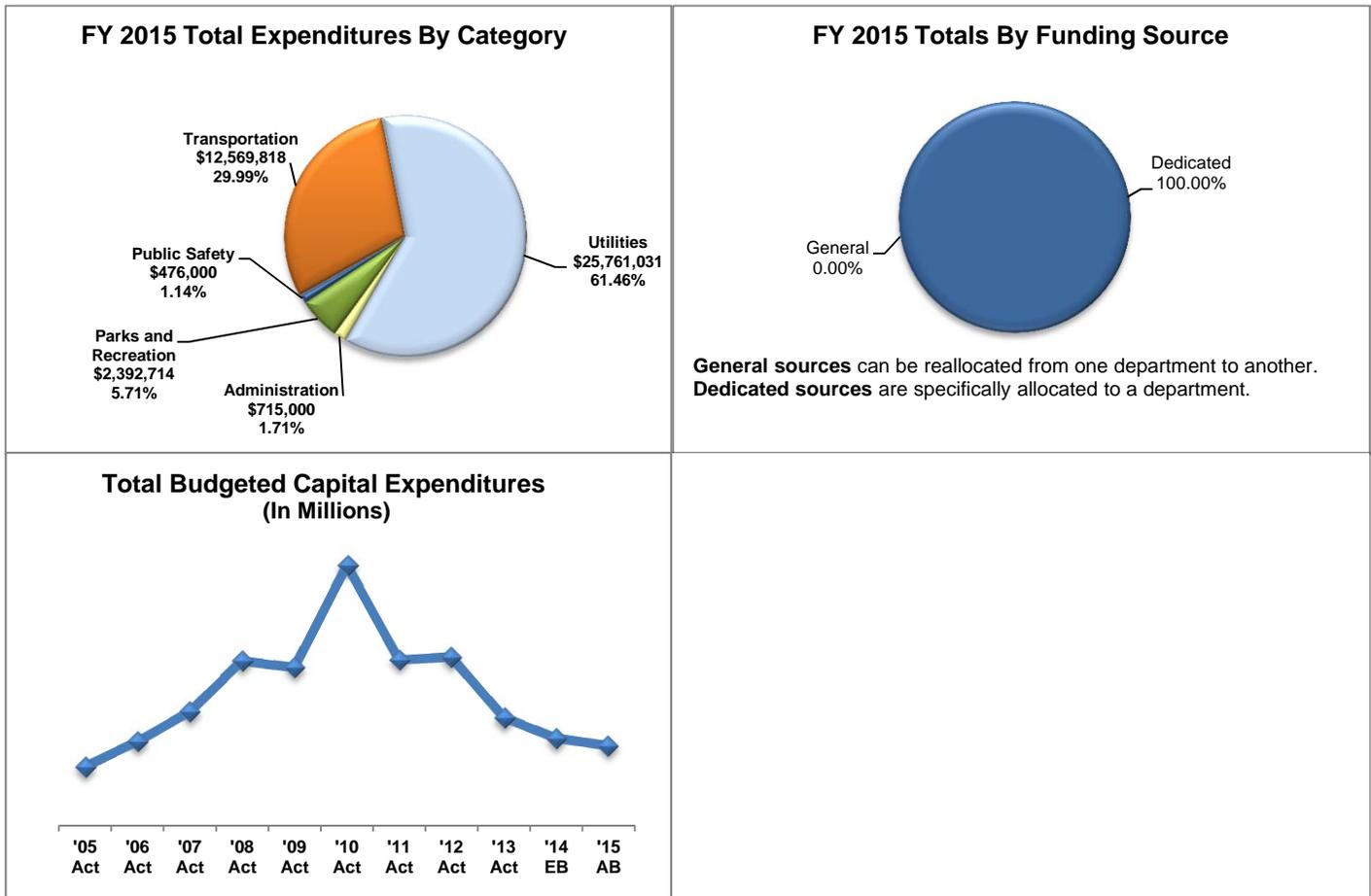
Organization

The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government facilities. Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds and capital grants such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

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

- Other General Government CIP - page 133
- Parks and Recreation CIP - page 215
- Public Safety CIP - page 259
- Streets and Sidewalks CIP - page 343
- Transit - page 363
- Airport - page 375
- Parking - page 385
- Railroad - page 396
- Water - page 450
- Electric - page 466
- Sewer - page 483
- Solid Waste - page 502
- Storm Water - page 515

All Funds Capital Projects Summary



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$4,406,921	\$3,140,905	\$3,130,905	\$2,392,714	(23.6%)	(23.8%)
Public Safety	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Supporting Activities	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Transportation	\$23,910,161	\$13,842,442	\$13,842,442	\$12,569,818	(9.2%)	(9.2%)
Utilities	\$26,456,563	\$24,170,458	\$24,170,458	\$25,761,031	6.6%	6.6%
Total	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)
Total Expenses	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)

Funding Sources (Where the Money Comes From)

Dedicated	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)
General	\$0	\$0	\$0	\$0		
Total Funding Sources	\$57,069,537	\$45,805,353	\$45,795,353	\$41,914,563	(8.5%)	(8.5%)

Major Capital Projects

Our continued emphasis will be maintaining the facilities and infrastructure we have and to construct new infrastructure needed for a growing community. In November of 2005, Columbia voters passed several ballot initiatives that approved funding for public safety and transportation needs for ten years. The FY 2015 CIP continues to implement projects identified and funded in that ballot as well as the Parks ballot passed in 2010, Sewer ballot approved in April 2013, Water ballot approved in August 2008 and the Electric ballot passed in 2011. Storm Water projects will be funded if voters pass a ballot issue in April, 2015.

- **Streets and Sidewalks:** Continued implementation of the transportation plan approved in the 2005 ballot. Major projects include: Scott Blvd Phase 3- Vawter School Road to Route KK, Forum pedestrian bridge at Hinkson Creek, and Stadium at Old 63 intersection.
- **Public Safety:** Includes replacement of a pumper . A capital improvement sales tax ballot issue is scheduled for August, 2015 and if passed, will provide future funding for capital projects.
- **Parks:** Major projects include the development of South Regional Park at Gans/Phillips; Albert Oakland replace water structure, and Cosmo-Bethel Tennis lights and park improvements.
- **Water:** Includes new funding for constructing a warehouse and enclosed parking at the Electric Distribution center and replacing of large distribution mains under I70 crossings. Prior year funding will be used to fund several annual projects.
- **Electric:** Includes funding for a number of annual projects. There will be an electric ballot issue in April, 2015 that if passed, will fund additional projects.
- **Railroad:** includes various annual projects.
- **Sewer:** Includes three Flatbranch relief sewer projects; Upper Hinkson Creek Outfall; Upper Merideth Branch Stream Bank Stabilization; Henderson Branch Sewer Midway Sewer Extension; and a number of private common collector sewers.
- **Solid Waste:** Includes funding for agriturf for Bioreactor Cell; Collection and Administration building relocation at the Landfill; and Landfill gas to energy heat recovery system
- **Airport:** includes the upgrade of Crosswind Runway 13-31 Eastside intersections which will allow larger planes to access the airport.
- **Storm Water:** includes funding for West Worley storm system replacement.

Budget Considerations

Major funding sources for the City's Capital Plan continue to be Capital Sales Tax, Parks Sales Tax, ballot funding, and grant funds.

Operating Impact

The FY 2015 Sewer operating budget reflects a full year of operating costs associated with the expansion of the waste water treatment plant which was completed during FY 2014.

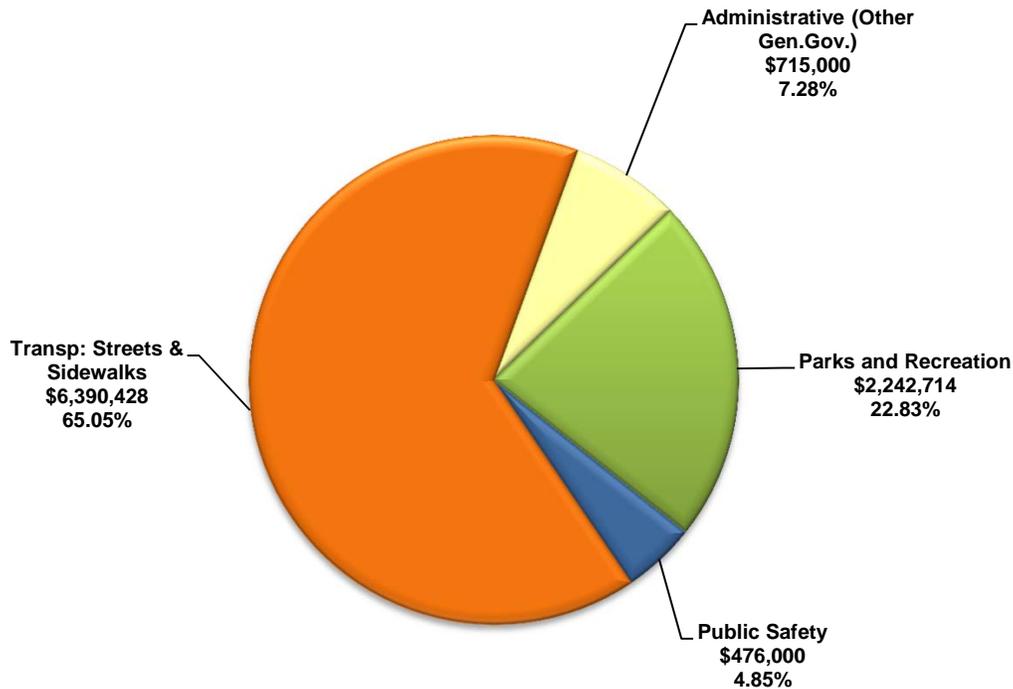
There will be future operating increases required in Parks Maintenance upon completion of Barberry Neighborhood park development (\$8,000 - \$10,000) and South Regional park - Gans/Phillips Phase I (\$20,000 - \$30,000) projects.

Funding Sources

The City utilizes a variety of funding sources to fund the CIP. A detailed list of the sources and a description of each begins on page 69.

General Government Capital Projects

FY 2015



General Government Capital Project Expenditures

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative (Other Gen.Gov.)	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Public Safety	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Transp: Streets & Sidewalks	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Total Capital Projects Fund	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
Budgeted in Other Funds:						
Recreation Services	\$214,171	\$260,000	\$260,000	\$150,000	(42.3%)	(42.3%)
Fleet Operations	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Total General Govt Capital Proj.	\$14,685,016	\$14,543,253	\$14,533,253	\$9,974,142	(31.4%)	(31.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$5,634,706	\$4,782,200	\$4,782,200	\$3,144,921	(34.2%)	(34.2%)
Investment Revenue	(\$501,439)	\$0	\$814,638	\$814,638	0.0%	
Other Local Revenues	\$453,994	\$0	\$0	\$663,000		
Operating Transfers In	\$8,974,476	\$6,257,788	\$6,257,788	\$6,428,221	2.7%	2.7%
Use of Fund Balance	\$0	\$3,208,765	\$2,384,127	\$0	(100.0%)	(100.0%)
Less: Amt Added to Fd Balance	(\$778,170)	\$0	\$0	(\$1,226,638)		
Dedicated Sources	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)

Capital Projects Fund - General Government Summary

Purpose

This budget adopts the FY 2015 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

Resources (Where the Money Comes From)

	Adopted FY 2015
Cap Fund Balance	\$0
Contrib From Utilities	\$50,000
Grants (MoDOT, STP, County Road Tax Rebate and Other Grants)	\$3,069,921
Transfers from Other Funds:	\$6,704,221
Bond Forfeitures	\$0
CVB	\$40,000
Insurance Reimbursement	\$476,000
1/4% Capital Improvement Sales Tax Fund	\$3,045,007
CDBG	\$170,000
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$754,367
Public Improvement Fund (Development Fees)	\$0
1/4% Parks Sales Tax Fund	\$2,198,214
1/2% Transportation Sales Tax Fund	\$20,633
Total Resources in Capital Projects Fund	\$9,824,142
Resources in Other Funds:	
Golf Course Improvements Fees and Donations (Recreation Services)	\$150,000
Enterprise Revenues (Fleet)	\$0
Total Available Resources	\$9,974,142

Expenditures (Where the Money Goes)

	Adopted FY 2015
Parks and Recreation	\$2,242,714
Public Safety	\$476,000
Streets and Sidewalks	\$6,390,428
Other General Government:	\$715,000
Total Capital Projects Fund Expenditures	\$9,824,142
Recreation Services Fund	\$150,000
Fleet Operations Fund	\$0
Total General Government Capital Projects	\$9,974,142

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$254,214	\$0	\$0	\$0		
Supplies & Materials	\$1,036,019	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$10,683,171	\$13,002,753	\$12,992,753	\$9,348,142	(28.1%)	(28.1%)
Capital	\$1,612,440	\$1,246,000	\$1,246,000	\$476,000	(61.8%)	(61.8%)
Other	\$197,723	\$0	\$0	\$0		
Total	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)
Total Expenses	\$13,783,567	\$14,248,753	\$14,238,753	\$9,824,142	(31.0%)	(31.1%)

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2015	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap FB	Cap Imp Sales Tax	CDBG
Streets, Sidewalks and Major Maintenance							
Annual City/County/State Projects C40161 [ID: 9]	\$750,000		\$750,000			\$750,000	
Annual Downtown Sidewalk Improvements C00171 [ID: 10]	\$50,000		\$50,000			\$50,000	
Annual Landscaping C40163 [ID: 13]	\$75,000		\$75,000				
Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]	\$75,000		\$75,000				
Avenue of the Columns (AOC) Phase 2 [ID: 1791]	\$285,000	\$285,000					
Clark Lane Non Motorized Improvement C00571 [ID: 1740]	\$159,697	\$159,697					
Elleta Blvd Sidewalk [ID: 1855]	\$55,600	\$30,745	\$24,855				\$24,855
GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]	\$704,800		\$704,800				
MM Maguire Blvd: Lemone to Emily [ID: 1312]	\$0						
MM-Derby Ridge Dr: Blue Ridge Rd to Man O War Dr [ID: 1310]	\$0						
MM-Katy Lane: Forum Blvd to Limerick Ln [ID: 1311]	\$0						
MM-Santiago Drive: Granada Blvd to Nifong Blvd [ID: 1315]	\$0						
Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]	\$4,287,133		\$4,287,133			\$2,245,007	
Stadium at Old 63 Intersection C00213 [ID: 146]	\$278,495		\$278,495				
Worley St and Clinkscales Rd Int Improvements [ID: 1854]	\$145,145		\$145,145				\$145,145
Total	\$6,865,870	\$475,442	\$6,390,428	\$0	\$0	\$3,045,007	\$170,000
Parks and Recreation							
2010 Annual Trail Program C00561 [ID: 1344]	\$125,000		\$125,000				
2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]	\$125,000		\$125,000				
2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]	\$350,000		\$350,000				
ADA Compliance - Parks and Facilities C00484 [ID: 1427]	\$223,214		\$223,214				
Albert-Oakland Park: AOFAC SCS Structure - C00590 [ID: 1757]	\$150,000		\$150,000				
Annual City/School Park Improvement C00249 [ID: 257]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]	\$0						
Annual Park Roads & Parking Improvements C00242 [ID: 260]	\$150,000		\$150,000				
Barberry Neighborhood Park Development - C00591 [ID: 1345]	\$125,000		\$125,000				
Concessions Trailer [ID: 1853]	\$20,000		\$20,000				
Cosmo-Bethel: Tennis Lights & Park Imprvmt-C00592 [ID: 1251]	\$150,000		\$150,000				
Downtown Optimist Park Improvements - C00593 [ID: 1254]	\$50,000		\$50,000				
GNM: County House Trail/Pedway Phase 2 West [ID: 1742]	\$44,500		\$44,500				
MKT Trail: Building/Restroom Improvements - C00598 [ID: 1268]	\$100,000		\$100,000				
Natural Area Open Space Plan C00517 [ID: 1510]	\$50,000		\$50,000				
Nifong Park: Replmnt of Maplewood home roof-C00594 [ID: 1666]	\$40,000		\$40,000				
Parkade Park Improvements - C00595 [ID: 1753]	\$30,000	\$5,000	\$25,000				
Shepard Park Playground Replacement - C00596 [ID: 1752]	\$35,000	\$5,000	\$30,000				
Smithton Playground Surface Replacement - C00597 [ID: 1751]	\$30,000		\$30,000				
South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]	\$580,000		\$580,000				
Total	\$2,402,714	\$10,000	\$2,392,714	\$0	\$0	\$0	\$0
Public Safety							
Fire Station Sites C40173 [ID: 482]	\$0						
Police Building - ADA Compliance C00483 [ID: 1459]	\$0						
Replace Front Line Pumper - C00582 [ID: 1860]	\$476,000		\$476,000				
Total	\$476,000		\$476,000	\$0	\$0	\$0	\$0
Other General Government							
Annual - Contingency C40138 [ID: 518]	\$100,000		\$100,000				
Disaster Recovery Facility C00538 [ID: 1736]	\$50,000		\$50,000				
Eighth St. Plan Avenue of the Columns C00126 [ID: 526]	\$300,000		\$300,000				
Proximity Locks - C00599 [ID: 1858]	\$150,000		\$150,000				

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2015	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap FB	Cap Imp Sales Tax	CDBG
Other General Government							
Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]	\$75,000		\$75,000				
Transfer to GF for COFFERS Project Manager C00476 [ID: 1567]	\$124,508	\$124,508					
Walton Building Capital Improvements C00587 [ID: 1846]	\$40,000		\$40,000				
Total	\$839,508	\$124,508	\$715,000	\$0	\$0	\$0	\$0
Total General Government CIP	\$10,584,092	\$609,950	\$9,974,142	\$0	\$0	\$3,045,007	\$170,000

GENERAL GOVERNMENT CIP FUNDING SOURCES

Contrib From Utilities	County Rd Tx Rebates	CVB	Donation	GCIF	Gen FD/PI	Insurance Reimb	MoDOT	Non-Motor Grant	Parks Sales Tax	Transp Sales Tax
					\$75,000					
		\$40,000								
\$50,000	\$0	\$40,000	\$0	\$0	\$625,000	\$0	\$0	\$0	\$0	\$0
\$50,000	\$2,042,126	\$40,000	\$0	\$0	\$754,367	\$476,000	\$278,495	\$749,300	\$2,198,214	\$20,633

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
Bond Forfeitures	\$18,000				
Cap Imp S Tax	\$1,112,500	\$3,045,007	\$50,000		
CDBG	\$303,500	\$170,000			
Co Rd Tax Reb	\$3,400,000	\$2,042,126	\$1,094,553		
Gen Fd/PI	\$129,367	\$129,367	\$54,367	\$54,367	
MoDot		\$278,495	\$423,550		
Non-Motor Grant		\$704,800	\$198,000		
Transp S Tax	\$20,633	\$20,633	\$20,633	\$20,633	\$4,000,000
New Funding	\$4,984,000	\$6,390,428	\$1,841,103	\$75,000	\$4,000,000
PYA - various	\$238,595				
PYA Cap Imp S Tax	\$905,303	\$475,442	\$28,684	\$258,159	
PYA Transp S Tax	\$2,180				
Prior Year Funding	\$1,146,078	\$475,442	\$28,684	\$258,159	\$0
Future FY 2015 Ballot			\$5,719,820	\$31,242,500	\$25,942,500
Future Funding			\$5,719,820	\$31,242,500	\$25,942,500
Future Ballot			\$8,772,000	\$1,820,000	\$6,558,000
Future Ballot			\$8,772,000	\$1,820,000	\$6,558,000
Unfunded			\$966,481	\$49,500	\$5,585,000
Unfunded			\$966,481	\$49,500	\$5,585,000
Total Streets, Sidewalks & Major Maint	\$6,130,078	\$6,865,870	\$17,328,088	\$33,445,159	\$42,085,500

Parks and Recreation Funding Source Summary					
Donation	\$138,000				
GCIF			\$100,000	\$90,000	
Grant	\$75,000				
Non-Motor Grant	\$270,532	\$44,500	\$1,269,293	\$1,566,000	
Park Sales Tax	\$1,285,000	\$2,198,214	\$935,000		
RSR		\$150,000	\$100,000		
New Funding	\$1,768,532	\$2,392,714	\$2,404,293	\$1,656,000	\$0
PYA Park Sales Tax		\$10,000			
Prior Year Funding		\$10,000			\$0
Unfunded				\$16,904,500	\$6,379,500
Unfunded				\$16,904,500	\$6,379,500
Total Parks and Recreation	\$1,768,532	\$2,402,714	\$2,404,293	\$18,560,500	\$6,379,500

Public Safety Funding Source Summary					
CAP FB	\$750,000				
Gen Fd/PI	\$85,000		\$125,000		
Insurance Reimb		\$476,000			
New Funding	\$835,000	\$476,000	\$125,000		\$0
Future Ballot			\$6,300,000	\$3,250,000	\$1,100,000
Future Ballot			\$6,300,000	\$3,250,000	\$1,100,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Public Safety Funding Source Summary					
Unfunded			\$2,834,500	\$3,900,000	
Unfunded			\$2,834,500	\$3,900,000	\$0
Total Public Safety	\$835,000	\$476,000	\$9,259,500	\$7,150,000	\$1,100,000

Other General Government Funding Source Summary					
Contrib from Utilities	\$80,000	\$50,000	\$80,000	\$30,000	
CVB		\$40,000	\$50,000	\$50,000	
Gen Fd/PI	\$420,000	\$625,000	\$475,000	\$860,900	\$100,000
New Funding	\$500,000	\$715,000	\$605,000	\$940,900	\$100,000
PYA - various	\$218,656	\$124,508			
Prior Year Funding	\$218,656	\$124,508			\$0
Future FY 2015 Ballot			\$500,000	\$5,000,000	
Future Funding			\$500,000	\$5,000,000	\$0
Unfunded				\$60,000	\$20,000
Unfunded				\$60,000	\$20,000
Total Other General Government	\$718,656	\$839,508	\$1,105,000	\$6,000,900	\$120,000

Overall Funding Source Summary					
Bond Forfeitures	\$18,000				
CAP FB	\$750,000				
Cap Imp S Tax	\$1,112,500	\$3,045,007	\$50,000		
CDBG	\$303,500	\$170,000			
Co Rd Tax Reb	\$3,400,000	\$2,042,126	\$1,094,553		
Contrib from Utilities	\$80,000	\$50,000	\$80,000	\$30,000	
CVB		\$40,000	\$50,000	\$50,000	
Donation	\$138,000				
GCIF			\$100,000	\$90,000	
Gen Fd/PI	\$634,367	\$754,367	\$654,367	\$915,267	\$100,000
Grant	\$75,000				
Insurance Reimb		\$476,000			
MoDot		\$278,495	\$423,550		
Non-Motor Grant	\$270,532	\$749,300	\$1,467,293	\$1,566,000	
Park Sales Tax	\$1,285,000	\$2,198,214	\$935,000		
RSR		\$150,000	\$100,000		
Transp S Tax	\$20,633	\$20,633	\$20,633	\$20,633	\$4,000,000
New Funding	\$8,087,532	\$9,974,142	\$4,975,396	\$2,671,900	\$4,100,000
PYA - various	\$457,251	\$124,508			
PYA Cap Imp S Tax	\$905,303	\$475,442	\$28,684	\$258,159	
PYA Park Sales Tax		\$10,000			
PYA Transp S Tax	\$2,180				
Prior Year Funding	\$1,364,734	\$609,950	\$28,684	\$258,159	\$0
Future FY 2015 Ballot			\$6,219,820	\$36,242,500	\$25,942,500
Future Funding			\$6,219,820	\$36,242,500	\$25,942,500

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Overall Funding Source Summary					
Future Ballot			\$15,072,000	\$5,070,000	\$7,658,000
Future Ballot			\$15,072,000	\$5,070,000	\$7,658,000
Unfunded			\$3,800,981	\$20,914,000	\$11,984,500
Unfunded			\$3,800,981	\$20,914,000	\$11,984,500
Total	\$9,452,266	\$10,584,092	\$30,096,881	\$65,156,559	\$49,685,000

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

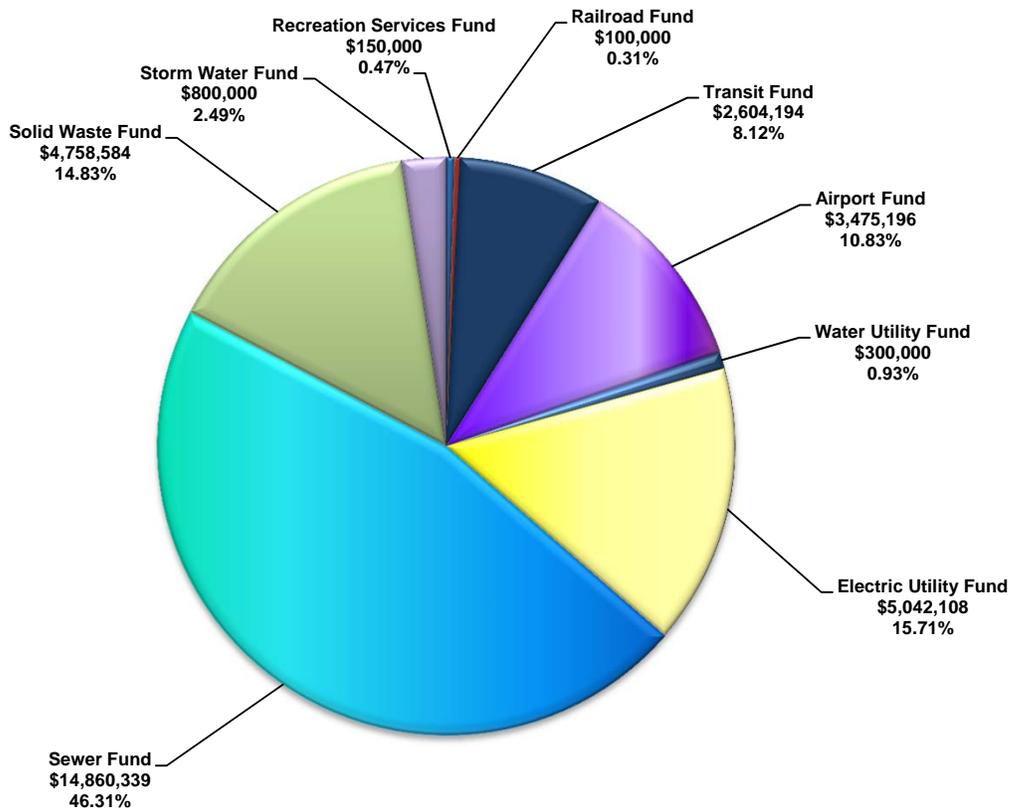
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Sales Taxes	\$0	\$0	\$0	\$0
Grant Revenues	\$5,634,706	\$4,782,200	\$4,782,200	\$3,144,921
Investment Revenue	(\$501,439)	\$0	\$814,638	\$814,638
Miscellaneous Revenue	\$453,994	\$0	\$0	\$663,000
Total Revenues	\$5,587,261	\$4,782,200	\$5,596,838	\$4,622,559
Expenditures:				
Personnel Services	\$254,214	\$0	\$0	\$0
Supplies & Materials	\$1,036,019	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$10,683,171	\$13,002,753	\$12,992,753	\$9,348,142
Interest	\$0	\$0	\$0	\$0
Capital	\$1,612,440	\$1,246,000	\$1,246,000	\$476,000
Total Expenditures	\$13,585,844	\$14,248,753	\$14,238,753	\$9,824,142
Excess (Deficiency) of Revenues Over Expenditures	(\$7,998,583)	(\$9,466,553)	(\$8,641,915)	(\$5,201,583)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Fds.	\$8,974,476	\$6,257,788	\$6,257,788	\$6,428,221
Operating Transfers To Other Funds	(\$197,723)	\$0	\$0	\$0
Total Otr. Financing Sources/ (Uses)	\$8,776,753	\$6,257,788	\$6,257,788	\$6,428,221
Excess (Deficiency) of Revenues Over Expenditures	\$778,170	(\$3,208,765)	(\$2,384,127)	\$1,226,638
Fund Balance, Beg. of Year	\$39,254,648	\$40,032,818	\$40,032,818	\$37,648,691
Fund Balance End of Year	\$40,032,818	\$36,824,053	\$37,648,691	\$38,875,329
Percent Change in Fund Equity	1.98%		(5.96%)	3.26%

**Summary of Funding Sources and Uses
Capital Projects Fund**

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$5,634,706	\$4,782,200	\$4,782,200	\$3,144,921
Interest	(\$501,439)	\$0	\$814,638	\$814,638
Fees and Service Charges				
Other Local Revenues	\$453,994	\$0	\$0	\$663,000
	<u>\$5,587,261</u>	<u>\$4,782,200</u>	<u>\$5,596,838</u>	<u>\$4,622,559</u>
Other Funding Sources/Transfers	\$8,974,476	\$6,257,788	\$6,257,788	\$6,428,221
Appropriated Fund Balance	<u>\$14,561,737</u>	<u>\$11,039,988</u>	<u>\$11,854,626</u>	<u>\$11,050,780</u>
Financial Uses				
Operating Expenses	\$13,585,844	\$14,248,753	\$14,238,753	\$9,824,142
Operating Transfers to Other Funds	\$197,723	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$13,783,567</u>	<u>\$14,248,753</u>	<u>\$14,238,753</u>	<u>\$9,824,142</u>
Increase/(Decrease) to Cash	\$778,170	(\$3,208,765)	(\$2,384,127)	\$1,226,638
Beginning Cash and other Resources		\$40,032,818	\$40,032,818	\$37,648,691
Projected Ending Cash and Other Resources	<u>\$40,032,818</u> #	<u>\$36,824,053</u>	<u>\$37,648,691</u>	<u>\$38,875,329</u>

Ending Cash and Other Resources for FY 2013 is equal to assets less liabilities.

Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Parks and Recreation:						
Recreation Services Fund	\$214,171	\$260,000	\$260,000	\$150,000	(42.3%)	(42.3%)
Supporting Activities:						
Fleet Operations Fund	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Transportation:						
Railroad Fund	\$180,335	\$428,200	\$428,200	\$100,000	(76.6%)	(76.6%)
Transit Fund	\$286,336	\$2,553,031	\$2,553,031	\$2,604,194	2.0%	2.0%
Airport Fund	\$6,714,637	\$3,930,411	\$3,930,411	\$3,475,196	(11.6%)	(11.6%)
Parking Fund	\$8,746,650	\$180,000	\$180,000	\$0	(100.0%)	(100.0%)
	\$15,927,958	\$7,091,642	\$7,091,642	\$6,179,390	(12.9%)	(12.9%)
Utilities:						
Water Utility Fund	\$3,590,049	\$4,490,371	\$4,490,371	\$300,000	(93.3%)	(93.3%)
Electric Utility Fund	\$11,459,310	\$14,650,000	\$14,650,000	\$5,042,108	(65.6%)	(65.6%)
Sewer Fund	\$10,893,025	\$4,610,087	\$4,610,087	\$14,860,339	222.3%	222.3%
Solid Waste Fund	\$215,816	\$250,000	\$250,000	\$4,758,584	1803.4%	1803.4%
Storm Water Fund	\$298,363	\$170,000	\$170,000	\$800,000	370.6%	370.6%
	\$26,456,563	\$24,170,458	\$24,170,458	\$25,761,031	6.6%	6.6%
Total Enterprise Fund	\$43,285,970	\$31,556,600	\$31,556,600	\$32,090,421	1.7%	1.7%
Capital Projects						

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2015	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	Bonds Proceeds	Designated Loan Fund
Electric							
Annual Bond Contingency - EL0009 [ID: 557]	\$0						
Annual Commercial Expansion - EL0117 [ID: 556]	\$900,000		\$900,000				
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]	\$600,000		\$600,000				
Annual Fiber Optic Cable - EL0082 [ID: 560]	\$0						
Annual New Electric Connections - EL0053 [ID: 563]	\$800,000		\$800,000				
Annual Relocation of Distribution Lines EL0199 [ID: 1847]	\$200,000		\$200,000				
Annual Replacement of Existing Overhead - EL0118 [ID: 651]	\$350,000		\$350,000				
Annual Replacement of Existing UG System EL0107 [ID: 562]	\$0						
Annual Residential Expansion - EL0116 [ID: 564]	\$800,000		\$800,000				
Annual Street Light Additions - EL0052 [ID: 565]	\$0						
Annual Substation Feeder Additions - EL0115 [ID: 566]	\$250,000		\$250,000				
Annual Transmission System Replacement - EL0101 [ID: 567]	\$0						
Boiler 8 Upgrades - EL0183 [ID: 1600]	\$0						
CEC - Distributed Control Systems - EL0186 [ID: 1692]	\$0						
College Undergrounding-Univ to Bouchelle - EL0179 [ID: 1596]	\$0						
Downtown Streetlights - EL0180 [ID: 1597]	\$0						
EMS Upgrade - EL0187 [ID: 1693]	\$0						
Mercury Vapor Streetlight Replacement - EL0182 [ID: 1599]	\$0						
Mill Creek Sub Transmision Connect to 2 Subs-EL0148 [ID: 1050]	\$0						
New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]	\$0						
Potential Property Purchase - EL0170 [ID: 1476]	\$1,142,108		\$1,142,108				
Power Plant Control Center - EL0190 [ID: 1774]	\$0						
Power Plant Substation Upgrades - EL0151 [ID: 1056]	\$0						
Substation Transformer Replacement - EL0192 [ID: 1776]	\$0						
Substation Upgrades-Grnstn & Perche - EL0194 [ID: 1838]	\$0						
Warehouse & Enclosed Equipment Parking - EL0176 [ID: 1593]	\$0						
Total	\$5,042,108		\$5,042,108				
Water							
Annual Meter Replacement Program - WT0231 [ID: 1362]	\$600,000	\$600,000					
Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]	\$500,000	\$500,000					
Construct Warehouse & Enclosed Parking - WT0263 [ID: 1695]	\$600,000	\$500,000		\$100,000			
West I-70 Crossings - WT0119 [ID: 604]	\$200,000		\$200,000				
Total	\$1,900,000	\$1,600,000		\$300,000			
Railroad							
Annual Capital Maintenance - ER0045 [ID: 626]	\$35,000		\$35,000				
Annual Rail Replacement Program - ER0014 [ID: 627]	\$25,000		\$25,000				
Annual Surfacing Program - ER0013 [ID: 629]	\$15,000		\$15,000				
Annual Tie Program - ER0012 [ID: 630]	\$25,000		\$25,000				
Total	\$100,000		\$100,000				
Sewer							
Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]	\$140,000		\$140,000		\$140,000		
Annual Inflow & Infiltration Program - C43251 [ID: 1718]	\$2,000,000		\$2,000,000		\$2,000,000		
Annual Private Common Collectors - C43112 [ID: 752]	\$500,000		\$500,000		\$500,000		
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]	\$700,000		\$700,000		\$700,000		
Annual Sewer System Improvements - C43183 [ID: 750]	\$1,000,000		\$1,000,000		\$1,000,000		
Calvert Drive Sewer Relocation - C43252 [ID: 1698]	\$20,000		\$20,000		\$20,000		
FBRS - Elm & 6th Street - C43257 [ID: 1863]	\$658,820		\$658,820		\$658,820		
FBRS - Stadium to Elm - C43256 [ID: 1862]	\$541,180		\$541,180		\$541,180		

ENTERPRISE FUNDS CIP FUNDING SOURCES

Dev Contrib	Ent Rev	FAA Grant	FTA Grant	Misc Rev	MoDOT	Transp S Tax	User Agencies
	\$900,000						
	\$600,000						
	\$800,000						
	\$200,000						
	\$350,000						
	\$800,000						
	\$250,000						
	\$1,000,000			\$142,108			
	\$4,900,000			\$142,108			
	\$100,000						
	\$200,000						
	\$300,000						
	\$35,000						
	\$25,000						
	\$15,000						
	\$25,000						
	\$100,000						

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2015	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	Bonds Proceeds	Designated Loan Fund
Sewer							
FBRS to Turner Relief Sewer - C43250 [ID: 1793]	\$210,000		\$210,000		\$210,000		
Henderson Brnch Sewer :Midway Sewer Ext -C43255 [ID: 1060]	\$300,000		\$300,000		\$300,000		
North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	\$194,794		\$194,794				
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]	\$100,000		\$100,000		\$100,000		
PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]	\$570,000		\$570,000		\$570,000		
PCCE #14 - Cliff Drive C43239 [ID: 1367]	\$290,000		\$290,000		\$290,000		
PCCE #20 - Ridgemont - C43248 [ID: 1369]	\$24,000		\$24,000		\$24,000		
PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]	\$15,000		\$15,000		\$15,000		
PCCE #27 - Grace Ellen - C43254 [ID: 1606]	\$15,000		\$15,000		\$15,000		
Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]	\$7,131,545		\$7,131,545	\$6,700,000		\$431,545	
Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]	\$450,000		\$450,000		\$450,000		
Total	\$14,860,339		\$14,860,339	\$6,700,000	\$7,534,000	\$431,545	
Storm Water							
West Worley Storm System Replacement - C49119 [ID: 1882]	\$800,000		\$800,000				
Total	\$800,000		\$800,000				
Solid Waste							
Collection and Admin Relocation-Landfill C48048 [ID: 1250]	\$4,000,000		\$4,000,000				\$2,500,000
Leachate Storage & Handling - C48051 [ID: 1778]	\$133,584		\$133,584				
LF Gas to Energy (LFGE) Heat Recovery Syst -C48054 [ID: 1789]	\$325,000		\$325,000				
Material Recovery Facility Phase 1 - C48055 [ID: 884]	\$200,000		\$200,000				
Methane Gas Extraction Wells - C48031 [ID: 883]	\$100,000		\$100,000				
Total	\$4,758,584		\$4,758,584				\$2,500,000
Parking							
Total	\$0						
Transit							
Annual Bus replacement-C47053 [ID: 1560]	\$1,880,000		\$1,880,000				
Annual Transit Project C47050 [ID: 1549]	\$470,000		\$470,000				
Benches and Shelters Grant MO-0124 - C47048 [ID: 1810]	\$4,194		\$4,194				
Paratransit Vehicle Replmnt, Bus Shelters-C47055 [ID: 1797]	\$250,000		\$250,000				
Total	\$2,604,194		\$2,604,194				
Airport							
Annual General Improvements - C44008 [ID: 944]	\$50,000		\$50,000				
Realign Route H/Rangeline for RW Expansion C44090 [ID: 1184]	\$361,070		\$361,070				
Upgrd Crosswind Runway 13-31 Eastside intersection [ID: 940]	\$3,064,126		\$3,064,126				
Total	\$3,475,196		\$3,475,196				
Total Enterprise Fund CIP	\$33,540,421	\$1,600,000	\$31,940,421	\$6,700,000	\$7,534,000	\$431,545	\$2,500,000

ENTERPRISE FUNDS CIP FUNDING SOURCES

Dev Contrib	Ent Rev	FAA Grant	FTA Grant	Misc Rev	MoDOT	Transp S Tax	User Agencies
	\$194,794						
	\$194,794						
	\$800,000						
	\$800,000						
	\$1,500,000						
	\$133,584						
	\$325,000						
	\$200,000						
	\$100,000						
	\$2,258,584						
			\$1,880,000			\$470,000	
						\$4,194	
					\$200,000	\$50,000	
			\$1,880,000		\$200,000	\$524,194	
						\$50,000	
	\$361,070					\$4,126	
	\$3,060,000						
	\$3,421,070					\$54,126	
\$0	\$8,553,378	\$3,421,070	\$1,880,000	\$142,108	\$200,000	\$578,320	\$0

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Electric Funding Source Summary					
Ent Rev	\$13,050,000	\$4,900,000	\$3,000,000	\$11,570,000	\$3,940,000
Miscellaneous Revenues		\$142,108			
New Funding	\$13,050,000	\$5,042,108	\$3,000,000	\$11,570,000	\$3,940,000
PYA - various	\$225,000				
PYA Ent Rev	\$600,000				
Prior Year Funding	\$825,000				\$0
Future Ballot		\$26,590,000	\$13,700,000	\$39,450,000	\$10,680,000
Future Ballot		\$26,590,000	\$13,700,000	\$39,450,000	\$10,680,000
Total Electric	\$13,875,000	\$31,632,108	\$16,700,000	\$51,020,000	\$14,620,000

Water Funding Source Summary					
2008 Ballot	\$590,871				
Ent Rev	\$1,950,000	\$300,000	\$1,900,000	\$6,300,000	\$2,600,000
New Funding	\$2,540,871	\$300,000	\$1,900,000	\$6,300,000	\$2,600,000
PYA - various				\$295,000	
PYA Ballot		\$1,600,000	\$2,000,000		
Prior Year Funding		\$1,600,000	\$2,000,000	\$295,000	\$0
Future Ballot				\$48,908,075	\$4,000,000
Future Ballot				\$48,908,075	\$4,000,000
Total Water	\$2,540,871	\$1,900,000	\$3,900,000	\$55,503,075	\$6,600,000

Railroad Funding Source Summary					
Ent Rev	\$70,000	\$100,000	\$100,000	\$300,000	
New Funding	\$70,000	\$100,000	\$100,000	\$300,000	\$0
Total Railroad	\$70,000	\$100,000	\$100,000	\$300,000	\$0

Sewer Funding Source Summary					
2008 Ballot		\$6,700,000			
2014 Ballot		\$7,534,000	\$5,052,100	\$21,442,400	
Bond Proceeds		\$431,545			
Ent Rev	\$3,436,138	\$194,794	\$578,764	\$7,234,000	\$545,955
New Funding	\$3,436,138	\$14,860,339	\$5,630,864	\$28,676,400	\$545,955
PYA - various	\$70,000				
PYA Ent Rev	\$1,181,349				
Prior Year Funding	\$1,251,349				\$0
Future Ballot					\$14,500,000
Total Sewer	\$4,687,487	\$14,860,339	\$5,630,864	\$28,676,400	\$15,045,955

Storm Water Funding Source Summary					
Ent Rev	\$145,000	\$800,000	\$23,321	\$46,827	
New Funding	\$145,000	\$800,000	\$23,321	\$46,827	\$0

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Storm Water Funding Source Summary					
Future FY 2015 Ballot			\$10,000	\$90,000	
Future Funding			\$10,000	\$90,000	\$0
Future Ballot			\$1,070,000	\$9,515,000	\$4,716,500
Future Ballot			\$1,070,000	\$9,515,000	\$4,716,500
Total Storm Water	\$145,000	\$800,000	\$1,103,321	\$9,651,827	\$4,716,500
Solid Waste Funding Source Summary					
Designated Loan Fund		\$2,500,000			
Ent Rev		\$2,258,584	\$880,000	\$900,000	\$100,000
New Funding		\$4,758,584	\$880,000	\$900,000	\$100,000
PYA Ent Rev	\$621,416				
Prior Year Funding	\$621,416				\$0
Future Bond			\$1,300,000	\$4,000,000	
Future Funding			\$1,300,000	\$4,000,000	\$0
Total Solid Waste	\$621,416	\$4,758,584	\$2,180,000	\$4,900,000	\$100,000
Parking Funding Source Summary					
Ent Rev			\$40,000	\$930,000	\$180,000
New Funding			\$40,000	\$930,000	\$180,000
Total Parking			\$40,000	\$930,000	\$180,000
Transit Funding Source Summary					
FTA Grant	\$2,679,806	\$1,880,000	\$1,880,000	\$5,640,000	\$13,240,000
MoDot	\$200,000	\$200,000			
Transp S Tax		\$524,194	\$470,000	\$1,410,000	\$3,310,000
New Funding	\$2,879,806	\$2,604,194	\$2,350,000	\$7,050,000	\$16,550,000
PYA Transp S Tax	\$45,361				
Prior Year Funding	\$45,361				\$0
Total Transit	\$2,925,167	\$2,604,194	\$2,350,000	\$7,050,000	\$16,550,000
Airport Funding Source Summary					
FAA Grant	\$475,852	\$3,421,070	\$4,923,834	\$23,501,564	
Stimulus	\$535,000				
Transp S Tax	\$50,000	\$54,126	\$487,947	\$2,761,284	\$150,000
New Funding	\$1,060,852	\$3,475,196	\$5,411,781	\$26,262,848	\$150,000
PYA Transp S Tax	\$354,202				
Prior Year Funding	\$354,202				\$0
Total Airport	\$1,415,054	\$3,475,196	\$5,411,781	\$26,262,848	\$150,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost
Overall Funding Source Summary					
2008 Ballot	\$590,871	\$6,700,000			
2014 Ballot		\$7,534,000	\$5,052,100	\$21,442,400	
Bond Proceeds		\$431,545			
Designated Loan Fund		\$2,500,000			
Ent Rev	\$18,651,138	\$8,553,378	\$6,522,085	\$27,280,827	\$7,365,955
FAA Grant	\$475,852	\$3,421,070	\$4,923,834	\$23,501,564	
FTA Grant	\$2,679,806	\$1,880,000	\$1,880,000	\$5,640,000	\$13,240,000
Miscellaneous Revenues		\$142,108			
MoDot	\$200,000	\$200,000			
Stimulus	\$535,000				
Transp S Tax	\$50,000	\$578,320	\$957,947	\$4,171,284	\$3,460,000
New Funding	\$23,182,667	\$31,940,421	\$19,335,966	\$82,036,075	\$24,065,955
PYA - various	\$295,000			\$295,000	
PYA Ballot		\$1,600,000	\$2,000,000		
PYA Ent Rev	\$2,402,765				
PYA Transp S Tax	\$399,563				
Prior Year Funding	\$3,097,328	\$1,600,000	\$2,000,000	\$295,000	\$0
Future Bond			\$1,300,000	\$4,000,000	
Future FY 2015 Ballot			\$10,000	\$90,000	
Future Funding			\$1,310,000	\$4,090,000	\$0
Future Ballot		\$26,590,000	\$14,770,000	\$97,873,075	\$33,896,500
Future Ballot		\$26,590,000	\$14,770,000	\$97,873,075	\$33,896,500
Total	\$26,279,995	\$60,130,421	\$37,415,966	\$184,294,150	\$57,962,455

Capital Project Funding Sources FY 2015 Adopted Budget

Abbreviations	Funding Source Descriptions
Ballot - All Dates	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
Bond Forfeitures	<u>Bond Forfeitures</u> - money forfeited by contractors who do not request an inspection of required work within a reasonable time period prior to issuance of occupancy permit
Bond Proceeds	<u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.
Capital Improvements Sales Tax	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2005.
CAP-FB	<u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.
CDBG	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
CVB	<u>Convention & Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.
Contrib. From Utilities	<u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.
Co rd tax reb	<u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.
County Reimbursement	<u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.
Designated Loan Fund (DLF)	<u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.
Development fee	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.50 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
EU loans	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
Ent Rev	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
FAA Gr	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for local matching funds.
FTA	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
Future Bonds Future Financing/Ballot	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.

Capital Project Funding Sources FY 2015 Adopted Budget

Abbreviations	Funding Source Descriptions
Gen Fd/PI	<u>General Fund/Public Improvement</u> - Local funds generated through the sales tax.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
Insurance Reimb	<u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.
Miscellaneous Revenues	<u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.
MODOT	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.
Non - Motorized Grant	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
Park Sales Tax	<u>Parks Sales Tax</u> - Funds generated from the 2005 Local Parks Tax issue for the amount of one-quarter for five years and one-eighth thereafter.
Prior Yr App (PYA)	<u>Prior Year Appropriation</u> - Funds approved in previous years.
RSR Fd	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
STP	<u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
Unfunded	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.
User Agencies	<u>User Agencies</u> - Funds received from agencies whom the city provides a service to based on number of calls received or time spent. (ex. Boone County Sheriff and Boone County Fire Protection for 911 service)



Debt Service Summary Section



General Information

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

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

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

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

Missouri Statutes

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

Debt Requirement Schedules

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

Enterprise Fund Debt:

- Water and Electric - page 438
- Sewer - page 490
- Parking - page 387
- Solid Waste - page 505

General Government Debt:

- 2006B Special Obligation Revenue Refunding and Improvement Bonds - page 142
- 2008B Special Obligation Improvement Bonds - page 142
- Robert M. Lemone Trust - page 143
- 2006B Special Obligation Bonds - page 143
- MO Transportation Finance Corp. Loan - page 144

All Funds - Debt Service Summary

Computation of Legal Debt Margin

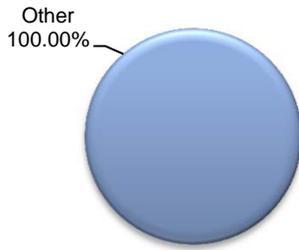
Assessed Value 2014 - Preliminary*		\$1,804,731,957
Constitutional Debt Limit**	(20% Assessed Value)	\$360,946,391
Total Bonded Debt		\$359,080,374
Less:		
Revenue Bonds	\$218,927,900	
Special Obligation Bonds	\$125,670,000	
Special Obligation Notes	<u>\$14,482,474</u>	
		<u>\$359,080,374</u>
Total Amount of General Obligation Debt Applicable to Debt Limit		\$0
(City currently has no general obligation debt)		
Legal Debt Margin		\$360,946,391
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

Summary of Outstanding Debt

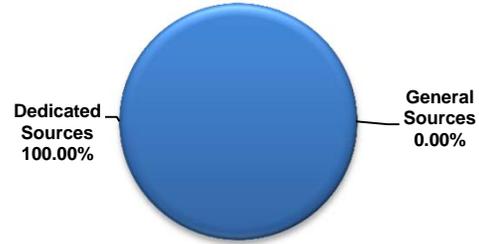
As of 09/30/2014

	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
General Obligation Bonds: Paid off in FY 2003				
REVENUE BONDS:				
05 Water & Elec Ref. & Improvement Bond (05/17/05)	\$30,630,000	3.00% - 5.25%	10/01/29	\$22,235,000
09 Water & Elec Improvement Bond (09/29/09)	\$16,725,000	3.00% - 4.125%	10/01/34	\$16,725,000
11 Water & Elec Ref. & Improvement Bond (5/17/11)	\$84,180,000	3.00% - 5.00%	10/01/41	\$80,245,000
'99 San. Sewer Bonds Series A (6/1/99)	\$3,730,000	3.625% - 5.25%	01/01/20	\$1,275,000
'99 San. Sewer Bonds Series B (12/1/99)	\$1,420,000	4.125%-6.00%	07/01/20	\$485,000
'00 San. Sewer Bonds Series B (11/11/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$970,000
'02 San. Sewer Bonds Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$1,105,000
'03 San. Sewer Bonds Series B (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$1,980,000
'04 San. Sewer Bonds Series B (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$395,000
'06 San. Sewer Bonds Series B (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$595,000
'07 San. Sewer Bonds Series B (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$1,330,000
'09 San. Sewer Taxable Bonds (09/29/09)	\$10,405,000	5.44% - 6.02%	10/01/34	\$10,405,000
'10 San. Sewer Revenue Bonds (01/14/10)	\$59,335,000	1.49%	07/01/32	\$55,542,900
'12 San. Sewer Revenue Bonds (03/29/12)	\$9,365,000	.35%-3.75%	10/01/36	\$8,805,000
13 San. Sewer Refunding (7/2/13)	\$3,325,000	.38-1.10%	10/01/17	\$2,655,000
14 Water & Elec Refunding Bond (07/07/14)	\$14,180,000	2.00%-3.00%	10/01/28	\$14,180,000
Total Revenue Bonds				<u>\$218,927,900</u>
SPECIAL OBLIGATION BONDS:				
06 Sewer Special Obligation. Bonds (2/1/06)	\$8,380,000	4.00% - 5.00%	02/01/26	\$5,855,000
06 Solid Waste Special Obligation. Bonds (2/1/06)	\$2,000,000	4.00% - 5.00%	02/01/26	\$1,390,000
'06 Solid Waste S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	\$2,915,000	4.00% - 5.00%	02/01/16	\$680,000
'06 Parking S.O. Bonds (Ref. - 95 Rev.) (2/1/06)	\$2,575,000	4.00% - 5.00%	02/01/21	\$1,405,000
'06 Parking S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	\$4,135,000	4.00% - 5.00%	02/01/16	\$975,000
'06 Public Bldg Exp/Renv. (06/29/06) - GF portion	\$2,335,000	5.00% - 5.00%	02/01/16	\$565,000
'06 Capital Improvements (06/29/06)	\$23,280,000	5.00% - 5.00%	02/01/16	\$5,490,000
08 Improvements to Downtown Govt. Center (5/15/08)	\$26,795,000	3.50% - 5.00%	03/01/28	\$22,225,000
09 Parking Taxable Spec. Obligation. Impr (09/01/09)	\$13,030,000	4.30% - 6.20%	03/01/34	\$13,030,000
12 Parking Spec. Obligation. Impr (03/08/12), Series A,B	\$8,925,000	.55%-4.00%	03/01/31	\$8,140,000
12 Sewer S.O. Refunding Bonds, Series B (05/21/12)	\$1,465,000	2.00%	10/01/20	\$1,155,000
'12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$2,105,000
'12 Electric S.O. Refunding Bonds, Series D (05/21/12)	\$25,400,000	2.00%-5.00%	10/01/33	\$23,700,000
12 Electric S.O. Refunding Bonds, Series E (12/13/12)	\$39,955,000	2.00%-4.00%	09/01/32	\$38,955,000
Total Special Obligation Bonds				<u>\$125,670,000</u>
SPECIAL OBLIGATION NOTES:				
11 Robert M. Lemone Trust	\$2,550,000	5.352%	11/01/21	\$1,765,703
'11 IBM Loan	\$9,229,723	6.000%	10/01/20	\$6,379,585
'12 MTFC Loan	\$8,200,000	3.920%	03/01/22	\$6,337,186
Total Special Obligation Notes				<u>\$14,482,474</u>
TOTAL:				<u><u>\$359,080,374</u></u>

FY 2015 Total Expenditures By Category

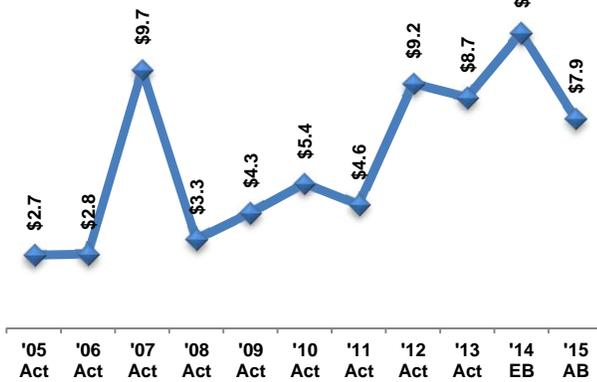


FY 2015 Totals By Funding Source



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

Total Budgeted Expenditures (In Millions)



Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$3,231,306	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$7,912,026	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Total	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0		
Investment Revenue	(\$55,315)	\$75,000	\$146,728	\$146,728	0.0%	95.6%
Other Local Revenue	\$1,828,913	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$5,700,000	\$0	\$0	\$0		
Operating Transfers	\$6,437,175	\$6,417,822	\$6,417,822	\$6,399,804	(0.3%)	(0.3%)
Use of Prior Year Sources	\$0	\$154,048	\$82,320	\$94,638	15.0%	(38.6%)
Less: Current Year Surplus	(\$2,767,441)	\$0	\$0	\$0		
Dedicated Sources	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Sources	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)

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

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Property Taxes	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,828,913	\$1,257,494	\$1,257,494	\$1,257,494
Investment Revenue	(\$55,315)	\$75,000	\$146,728	\$146,728
Total Revenues	\$1,773,598	\$1,332,494	\$1,404,222	\$1,404,222
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$3,231,306	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$7,912,026	\$7,904,364	\$7,904,364	\$7,898,664
Total Expenditures	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664
Excess (Deficiency) of Revenues Over Expenditures	(\$9,369,734)	(\$6,571,870)	(\$6,500,142)	(\$6,494,442)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$5,700,000	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$6,437,175	\$6,417,822	\$6,417,822	\$6,399,804
Operating Transfer To Other Funds	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses):	\$12,137,175	\$6,417,822	\$6,417,822	\$6,399,804
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$2,767,441	(\$154,048)	(\$82,320)	(\$94,638)
Fund Balance	\$10,065,860	\$12,833,301	\$12,833,301	\$12,750,981
Fund Balance End of Period	\$12,833,301	\$12,679,253	\$12,750,981	\$12,656,343
Percent Change in Fund Equity	27.49%		(0.64%)	(0.74%)

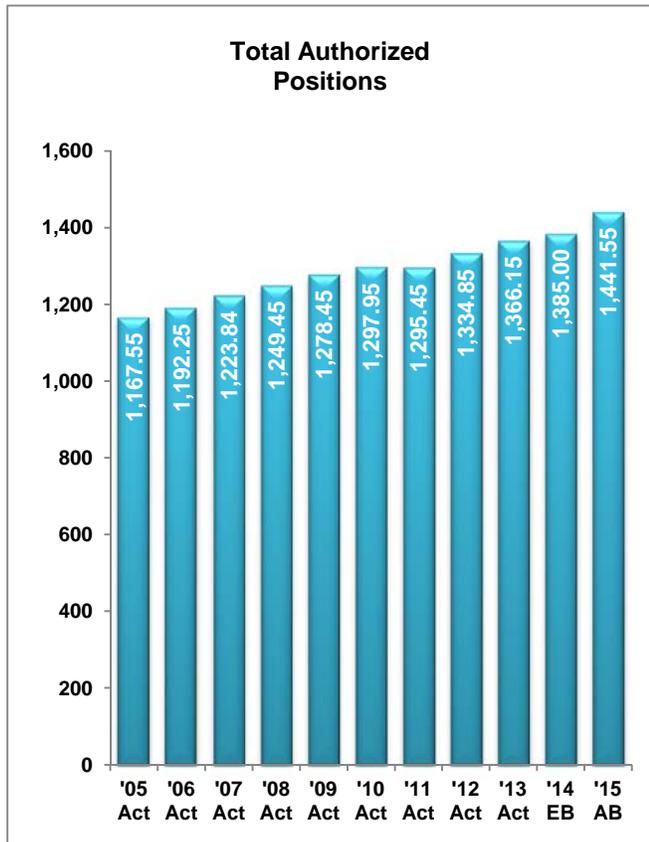
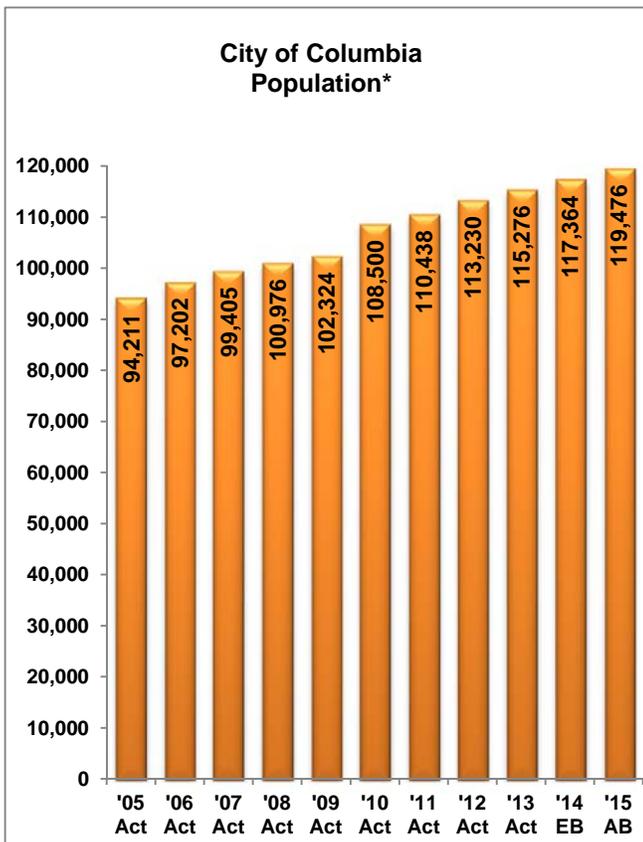
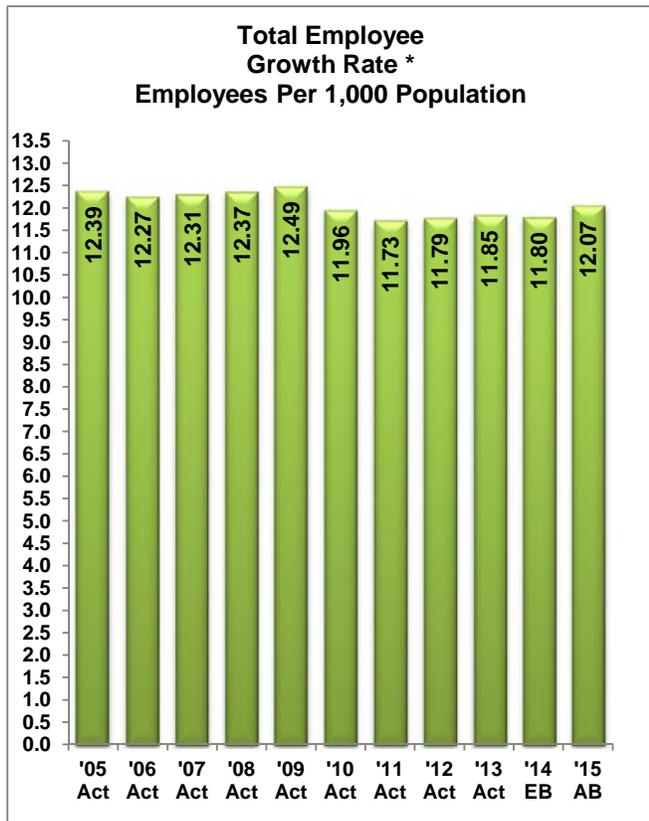
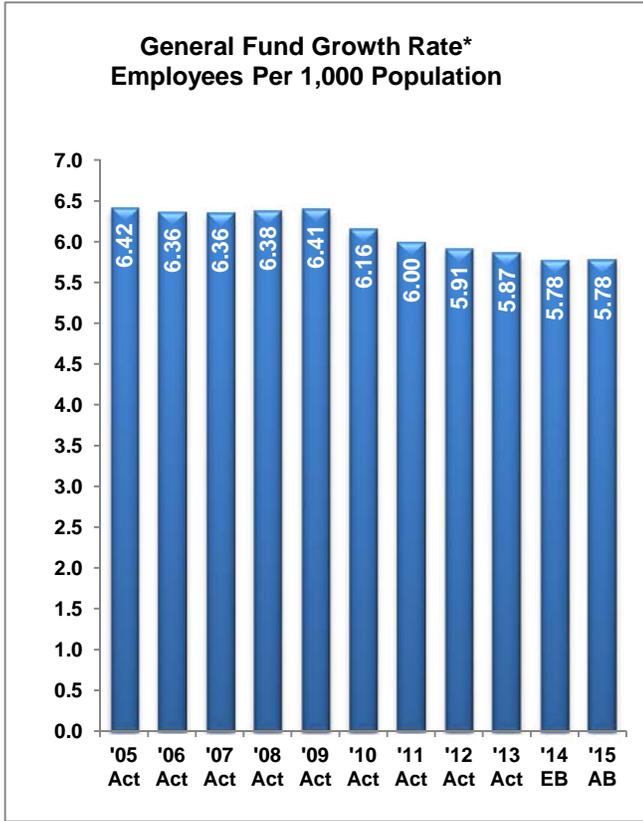
**Funding Sources and Uses
Debt Service Funds Combined**

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	(\$55,315)	\$75,000	\$146,728	\$146,728
Fees and Service Charges				
Other Local Revenues	\$1,828,913	\$1,257,494	\$1,257,494	\$1,257,494
	\$1,773,598	\$1,332,494	\$1,404,222	\$1,404,222
Other Funding Sources/Transfers	\$12,137,175	\$6,417,822	\$6,417,822	\$6,399,804
Total Financial Sources: Less				
Appropriated Fund Balance	<u>\$13,910,773</u>	<u>\$7,750,316</u>	<u>\$7,822,044</u>	<u>\$7,804,026</u>
Financial Uses				
Operating Expenses	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$11,143,332</u>	<u>\$7,904,364</u>	<u>\$7,904,364</u>	<u>\$7,898,664</u>
Increase/(Decrease) to Cash	\$2,767,441	(\$154,048)	(\$82,320)	(\$94,638)
Beginning Cash and Other Resources		\$1,898,887	\$1,898,887	\$1,816,567
Projected Ending Cash and Other Resources	<u>\$1,898,887</u> #	<u>\$1,744,839</u>	<u>\$1,816,567</u>	<u>\$1,721,929</u>

Ending Cash and Other Resources for FY 2013 is equal to cash and cash equivalents.

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PERSONNEL SUMMARY INFORMATION



* Updated 2010 census data. Population grew at a faster rate than what was originally estimated.

**Position Changes
FY 2015 Adopted Budget**

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
City Manager (GF)	0.00	(1.00)		(1.00)	(1) 1.00 FTE Sr. Administrative Support Assistant
City Manager (GF)	1.00			1.00	(1) 1.00 FTE Event Service Specialist
Finance (GF)	1.00			1.00	(1) 1.00 FTE Pension Administrator (G&A Fees partial offset)
Finance (GF)	0.25			0.25	(1) 0.25 FTE Sr Admin Support Assistant (Temp Funds partial offset)
Finance (GF)			(0.10)	(0.10)	(1) 0.10 FTE Asst. Finance Director (reallocation to UCS)
Finance (GF)	1.00			1.00	(1) 1.00 FTE Senior Budget Analyst (Offset COFERS project)
Human Resources (GF)	1.00			1.00	(1) 1.00 FTE Human Resource Coordinator (Reallocation of splits)
Human Resources (GF)			(0.05)	(0.05)	(1) 0.05 FTE Human Resources Manager (Reallocation of splits)
Human Resources (GF)			(0.10)	(0.10)	(1) 0.10 FTE Director, Human Resources (Reallocation of splits)
Human Resources (GF)			(0.50)	(0.50)	(1) 0.50 FTE Human Resources Technician (Reallocation of splits)
Human Resources (GF)			(0.25)	(0.25)	(1) 0.25 FTE Human Resources Analyst (Reallocation of splits)
PW Admin (GF)			0.20	0.20	(1) 1.00 FTE Administrative Support Asst. (Transfer from Parking)
PW Admin (GF)			(0.67)	(0.67)	(1) 1.00 FTE Administrative Supervisor (Reallocation of splits)
	4.25	(1.00)	(1.47)	1.78	
Health and Environment					
Health & Human Services (GF)	0.50			0.50	(1) 0.50 FTE Administrative Support Assistant (Temp Funds Offset)
Health & Human Services (GF)	0.05			0.05	(1) 0.05 FTE Health Educator (Temp Funds Offset)
CDBG (SRF)	1.00			1.00	(1) 1.00 FTE Housing Specialist (CDBG Program Income)
Planning (GF)	1.00			1.00	(1) 1.00 FTE Sr. Planner (6 months) (Increase in Fees)
Planning (GF)	1.00			1.00	(1) 1.00 FTE Code Enforcement Specialist (Increase in Fees)
Planning (GF)	1.00			1.00	(1) 1.00 FTE Engineer (Building and Site Fees)
Planning (GF)	0.25			0.25	(1) 0.25 Administrative Support Assistant (BSD Partial Offset)
	4.80	0.00	0.00	4.80	
Parks and Recreation					
Parks & Recreation (GF)	1.00			1.00	(1) 1.00 FTE Park Ranger Supervisor (9 months) (Parks Sales Tax)
Parks & Recreation (GF)			(0.34)	(0.34)	(1) .34 FTE Maintenance Technician (Reallocation to Rec Services)
Recreation Services (EF)			0.34	0.34	(1) .34 FTE Maintenance Technician (Reallocation from Parks & Rec.)
	1.00	0.00	0.00	1.00	
Public Safety					
Fire (GF)	1.00			1.00	(1) 1.00 FTE Fire Fighter I/II (Parking Fines Offset)
Police (GF)	2.00			2.00	(2) 1.00 FTE Police Officers (6 months) - (Parking Fines Offset)
	1.00			1.00	(1) 1.00 FTE Investigative Tech - (Parking Fines Offset)
	4.00	0.00	0.00	4.00	
Supporting Activities					
Public Works-Fleet (ISF)	1.00			1.00	(1) 1.00 FTE Vehicle Maintenance Supervisor (No Offset)
Information Technologies (ISF)	1.00			1.00	(1) 1.00 FTE Stores Clerk (Temp Funds Offset)
Utility Customer Services-UCS (ISF)			0.10	0.10	(1) 0.10 FTE Assistant Finance Director (reallocation from Finance GF)
Utility Customer Services-UCS (ISF)	1.00			1.00	(1) 1.00 FTE Customer Service Representative II (USC Fees Offset)
Public Communications (ISF)	1.00			1.00	(1) 1.00 FTE Customer Service Rep. II (Offset by Public Comm Fees)
Employee Benefit Fund (ISF)			0.05	0.05	(1) 0.05 FTE Human Resources Mgr (moved from HR)
Employee Benefit Fund (ISF)			0.10	0.10	(1) 0.10 FTE Director, Human Resources (moved from HR)
Employee Benefit Fund (ISF)			0.50	0.50	(1) 0.10 FTE Human Resources Technician (moved from HR)
Employee Benefit Fund (ISF)			0.25	0.25	(1) 0.25 FTE Human Resources Analyst (moved from HR)
Custodial & Bldg Maint (ISF)			0.17	0.17	(1) 1.00 FTE Administrative Supervisor (Reallocation of Splits)
	4.00	0.00	1.17	5.17	

**Position Changes
FY 2015 Adopted Budget**

Departments	Positions				Position Added
	Positions Added	Positions Deleted	Re-allocated	Net Changes	
Transportation					
Railroad - (EF)		(1.00)		(1.00)	(1) 1.00 Railroad Operations Foreman (Vacant position)
PW-Transit (EF)	10.00			10.00	(10) 1.00 FTE Bus Drivers (Temporary Funds Offset)
PW-Transit (EF)	1.00			1.00	(1) 1.00 FTE Maintenance Assistant-773 (6 months) (No Offset)
PW-Parking (EF)			(0.20)	(0.20)	(1) 0.20 FTE Administrative Support Asst.(Reallocation to PW Admin)
PW-Parking (EF)			0.50	0.50	(1) 0.50 FTE Administrative Supervisor (Reallocation of Splits)
PW-Airport (EF)	1.00			1.00	(1) 1.00 FTE Airport Safety Supervisor (6 months) (No Offset)
PW-Streets (GF)	1.00			1.00	(1) 1.00 FTE Equipment Operator II-773 (Temp Reduction Offset)
PW-Streets (GF)	1.00			1.00	(1) 1.00 FTE Equipment Operator III-773 (Temp Reduction Offset)
PW-Engineering (GF)			(0.10)	(0.10)	(1) 0.10 FTE Engineering Supervisor (Reallocation of Splits)
PW-Engineering (GF)			(0.25)	(0.25)	(1) 0.25 FTE Associate Engineering Technician (Reallocation of Splits)
PW-Engineering (GF)			0.65	0.65	(1) 0.65 FTE Engineering Technician (Reallocation of Splits)
PW-Non-Motorized (SRF)			0.10	0.10	(1) 0.10 FTE Engineering Technician (Reallocation of Splits)
PW-Non-Motorized (SRF)			0.10	0.10	(1) 0.10 FTE Engineering Supervisor (Reallocation of Splits)
	14.00	(1.00)	0.80	13.80	
Utilities					
Water - (EF)	1.00			1.00	(1) 1.00 Water Distribution Foreman (CIP contractual services)
Water - (EF)	1.00			1.00	(1) 1.00 Water Distribution Lead Operator (CIP contractual services)
Water - (EF)	1.00			1.00	(1) 1.00 Equipment Operator II (CIP contractual services)
Water - (EF)	1.00			1.00	(1) 1.00 Water Distribution Technician (CIP contractual services)
Water - (EF)	1.00			1.00	(1) 1.00 Senior Administrative Support Assistant (Temp Funds Offset)
Water - (EF)	0.40			0.40	(1) 0.40 Stores Supervisor (No Offset)
Water - (EF)	0.50			0.50	(1) 0.50 Lead Utility Service Worker (No Offset)
Electric - (EF)	1.00			1.00	(1) 1.00 Lead Consulting Utility Forester (Operations Offset)
Electric - (EF)	1.00			1.00	(1) 1.00 Consulting Utility Forester (Operations Offset)
Electric - (EF)	1.00			1.00	(1) 1.00 Energy Management Specialist (Temp Funds Offset)
Electric - (EF)	0.60			0.60	(1) 0.60 Stores Supervisor (No Offset)
Electric - (EF)	0.50			0.50	(1) 0.50 Lead Utility Service Worker (No Offset)
PW-Solid Waste (EF)	1.00			1.00	(1) 1.00 Public Works Supervisor I (No Offset)
PW-Solid Waste (EF)	2.00			2.00	(2) 1.00 Equipment Operator I (Temp Funds Offset)
PW-Solid Waste (EF)	4.00			4.00	(4) 1.00 Refuse Collector (Temp Funds Offset)
PW-Solid Waste (EF)	3.00			3.00	(3) 1.00 Material Handler (Temp Funds Offset)
PW-Solid Waste (EF)	0.50			0.50	(1) 0.50 Material Handler (Temp Funds Offset)
PW-Solid Waste (EF)	1.00			1.00	(1) 1.00 Equipment Operator III (Temp Funds Offset)
PW-Storm Water (EF)	1.00			1.00	(1) 1.00 Equipment Operator III (Temp & Operational Funds Offset)
PW-Storm Water (EF)	1.00			1.00	(1) 1.00 Jet Lead Operator-773 (Temp & Operational Funds Offset)
PW-Sewer (EF)	2.00			2.00	(2) 1.00 Equipment Operator II (Temp Funds Offset)
PW-Sewer (EF)	1.00			1.00	(1) 1.00 Custodian (Temp Funds Offset)
PW-Sewer (EF)			0.25	0.25	(1) 0.25 FTE Associate Engineering Technician (Reallocation of Splits)
PW-Sewer (EF)			(0.75)	(0.75)	(1) 0.75 FTE Engineering Technician (Reallocation of Splits)
	26.50	0.00	(0.50)	26.00	
General Fund (GF)	15.05	(1.00)	(1.51)	12.54	
Special Revenue Funds (SRF)	1.00	0.00	0.20	1.20	
Enterprise Funds (EF)	38.50	(1.00)	0.14	37.64	
Internal Services Funds (ISF)	4.00	0.00	1.17	5.17	
Total Personnel Changes	58.55	(2.00)	0.00	56.55	

**Personnel Position Summary
FY 2015 Adopted Budget**

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	10.00	11.30	11.30	11.30	0.00
Finance Department (GF)	43.00	45.00	45.00	47.15	2.15
Human Resources (GF)	8.85	8.85	8.85	8.95	0.10
Law Department (GF)	14.75	14.75	15.50	15.50	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	2.59	2.57	2.57	2.10	(0.47)
Other Gen. Govt. Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
Total Administrative	82.19	85.47	86.22	88.00	1.78
Health and Environment:					
Public Health & Human Services (GF)	62.25	63.50	64.60	65.15	0.55
Community Development (GF)	36.50	38.75	38.75	42.00	3.25
Economic Development (GF)	3.00	3.00	3.00	3.00	0.00
Cultural Affairs (GF)	3.00	3.00	3.00	3.00	0.00
Convention & Tourism Fund (SRF)	8.00	8.25	8.25	8.25	0.00
Office of Sustainability (SRF)	1.00	0.00	0.00	0.00	0.00
CDBG Fund (SRF)	3.00	3.00	3.00	4.00	1.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	116.75	119.50	120.60	125.40	4.80
Parks and Recreation:					
General Fund Operations (GF)	46.50	47.50	47.50	48.16	0.66
Recreation Services Fund (EF)	34.25	34.25	34.25	34.59	0.34
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	80.75	81.75	81.75	82.75	1.00
Public Safety:					
Police Department (GF)	191.00	194.00	194.00	197.00	3.00
Fire Department (GF)	141.00	140.00	140.00	141.00	1.00
Emergency Mgmt and Com. (GF)	34.75	34.75	27.75	27.75	0.00
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	12.00	12.00	12.00	12.00	0.00
Total Public Safety	378.75	380.75	373.75	377.75	4.00
Supporting Activities:					
Employee Benefit Fund (ISF)	6.15	6.15	6.15	7.05	0.90
Self Insurance Reserve Fund (ISF)	3.20	3.20	3.20	3.20	0.00
Custodial & Building Maint. Fund (ISF)	16.43	16.39	16.39	16.56	0.17
Fleet Operations Fund (ISF)	33.51	37.43	37.43	38.43	1.00
GIS Fund (ISF)	4.40	5.31	5.31	5.31	0.00
Information Technologies Fund (ISF)	32.00	32.20	32.20	33.20	1.00
Public Communications Fund (ISF)	10.90	13.40	13.40	14.40	1.00
Utility Customer Services Fund (ISF)	14.30	14.30	14.30	15.40	1.10
Total Supporting Activities	120.89	128.38	128.38	133.55	5.17

**Personnel Position Summary
FY 2015 Adopted Budget**

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Transportation:					
Engineering (GF)	14.92	15.35	15.35	15.65	0.30
Non-Motorized Grant (GF)/(SRF)	4.95	4.90	4.90	5.10	0.20
Streets and Sidewalks (GF)	40.92	40.81	40.81	42.81	2.00
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement (GF)	4.02	5.01	5.01	5.01	0.00
Public Transportation Fund (EF)	40.67	41.36	41.36	52.36	11.00
Regional Airport Fund (EF)	17.40	17.15	17.15	18.15	1.00
Parking Facilities Fund (EF)	9.29	9.27	9.27	9.57	0.30
Railroad Utility Fund (EF)	4.00	4.00	4.00	3.00	(1.00)
Tranload Facility (SRF)	3.00	3.00	3.00	3.00	0.00
Capital 1/4 Cent Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Special Road District Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	139.17	140.85	140.85	154.65	13.80
Utilities:					
Water Utility Fund (EF)	89.50	88.90	88.90	94.80	5.90
Electric Utility Fund (EF)	177.25	179.85	182.85	186.95	4.10
Sanitary Sewer Utility Fund (EF)	81.39	80.52	80.52	83.02	2.50
Solid Waste Utility Fund (EF)	93.02	94.71	94.71	106.21	11.50
Storm Water Utility Fund (EF)	6.49	6.47	6.47	8.47	2.00
Total Utilities	447.65	450.45	453.45	479.45	26.00
Total Authorized Number of Positions					
	1,366.15	1,387.15	1,385.00	1,441.55	56.55
Total By Fund Type:					
General Fund (GF)	677.00	683.14	677.99	690.53	12.54
Special Revenue Funds (SRF)	12.00	16.15	16.15	17.35	1.20
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Trust Funds (TF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds	689.00	699.29	694.14	707.88	13.74
Total Enterprise Funds (EF)	556.26	559.48	562.48	600.12	37.64
Total Internal Services Funds (ISF)	120.89	128.38	128.38	133.55	5.17
Total All Funds	1,366.15	1,387.15	1,385.00	1,441.55	56.55

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

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General Fund Summary



Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into five separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of- Taxes (PILOT), Transfers, and Property Taxes. Of the total funding available, 29% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 71% comes from general sources which can be moved from one department to another department. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding 36% comes from dedicated sources and 64% is from general sources.

Health and Environment

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

Parks and Recreation

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program. Of the total funding, 31% comes from dedicated sources and 69% is general sources.

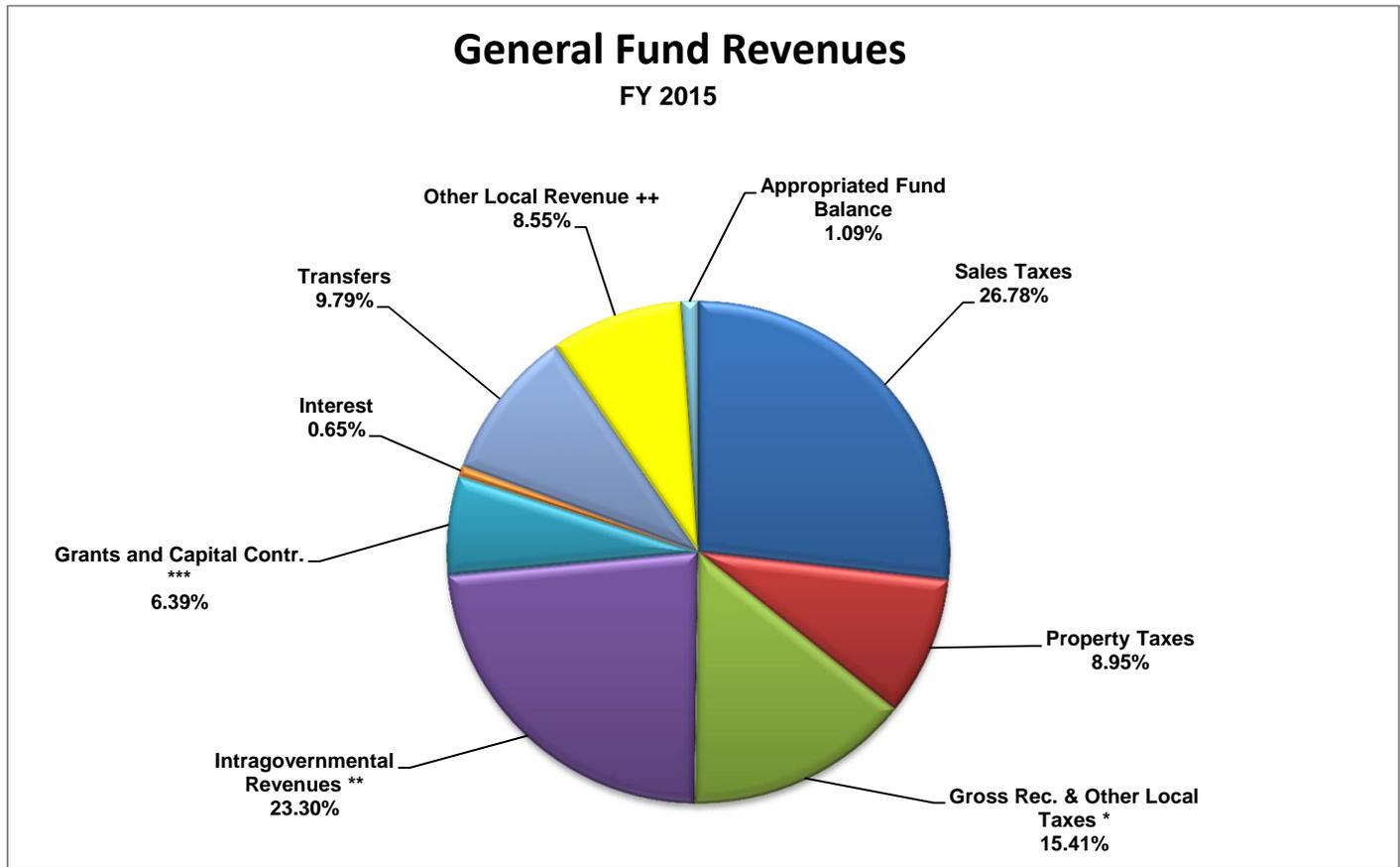
Public Safety

Four General Fund departments are included in the Public Safety section. These include: Police, Fire, Emergency Management and Communications, and Municipal Court. Of the total funding, 7% is from dedicated sources and 93% is from general sources.

Transportation

Four General Fund departments are included in the Transportation Section. These include: Public Works Engineering, Streets and Sidewalks, and Parking Enforcement. Of the total funding, 82% is from dedicated sources and 18% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)



Revenues By Category (Where the Money Comes From)

	Actual FY 2013	Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$21,627,785	\$21,895,235	\$22,060,341	\$22,501,548	2.0%	2.8%
Property Taxes	\$7,228,203	\$7,326,011	\$7,343,279	\$7,522,922	2.4%	2.7%
Gross Rec. & Other Local Txes *	\$12,262,325	\$12,479,345	\$12,137,562	\$12,180,239	0.4%	(2.4%)
Intragovernmental Revenues **	\$18,429,065	\$18,731,036	\$18,865,000	\$19,582,082	3.8%	4.5%
Grants and Capital Contr. ***	\$4,103,531	\$5,264,123	\$5,532,876	\$5,369,256	(3.0%)	2.0%
Interest	(\$397,290)	\$617,000	\$546,820	\$546,820	0.0%	(11.4%)
Transfers	\$7,425,739	\$8,251,477	\$8,251,477	\$8,228,000	(0.3%)	(0.3%)
Fees and Service Charges +	\$0	\$0	\$0	\$0		
Other Local Revenue ++	\$6,758,281	\$6,839,886	\$6,546,141	\$7,180,759	9.7%	5.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance	\$154,881	\$2,242,417	\$643,690	\$914,663	42.1%	(59.2%)
	<u>\$77,592,520</u>	<u>\$83,646,530</u>	<u>\$81,927,186</u>	<u>\$84,026,289</u>	<u>2.6%</u>	<u>0.5%</u>

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

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

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

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

Revenue Category Highlights / Significant Changes

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

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Actual 2013, Estimated 2014 and Proposed 2015.

Property Taxes: The growth in Property Taxes is projected to increase 2.4% from Estimated FY 2014. The growth of assessed valuation of real property for new construction is projected to be 3% while no change is projected for personal property, penalties, and other property taxes. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

Sales Taxes: The growth in Sales Taxes is projected to increase 2.0% from Estimated FY 2014. This reflects an improvement in economic conditions. Estimated growth for FY 2014 reflects a 2.0% increase over Actual FY 2013. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary. Communication services are showing strong growth. Utilities and petroleum products are showing moderate growth.

Gross Receipt/Other Local Taxes: Most are relatively flat with the exception of motor vehicle tax which is estimated to increase 5% from Estimated FY 2014. The gasoline tax estimate has been decreased for FY 2014 and FY 2015 to reflect current receipts.

P.I.L.O.T.: (Payment-In-Lieu-Of-Taxes is a part of Intragovernmental Revenues) The Water and Electric Fund pays the General Fund annually an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase 2.8% from Estimated FY 2014 based upon modest growth trends and projected rate increase in the Electric Utility (2% increase). P.I.L.O.T. revenue is highly weather dependent.

General and Administrative Fees: (G&A is a part of Intragovernmental Revenues) The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds. They are based on an account of actions performed for the various tasks (i.e.. Bids, purchase orders issued, investments, payroll functions, budget etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City-owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a 7.7% increase from Estimated FY 2014 due to an increase in payment-in-lieu-of taxes due to the Wastewater Treatment Plan expansion being completed and the addition of a several positions in the General Fund.

Grants: An decrease of \$163,620 or 3.0% from Estimated FY 2014 is due to a combination of the expiration of several health, fire, and police grants. The City had received a federal grant to fund five firefighters for three years. This grant will expire in March, 2016. The City was able to extend the grant for three of the firefighters for another year. In the Police Department, there are a number of grants which have been applied for but funding approval has not been received. If these grants are approved, the budget will be amended at that time to include both the revenues and expenses associated with the grant.

Strategic Priority: Financial Health - Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

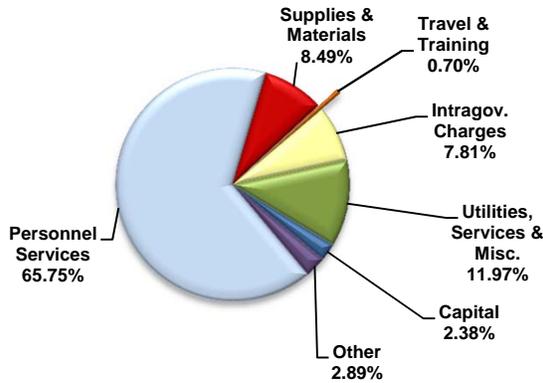
Appropriated Fund Balance: Typically the city appropriates funds in excess of reserve requirement to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, the City Manager developed a plan in FY 2011 to eliminate the amount used for operations by FY 2014. In FY 2013 the City implemented a change to the pension plans that impacted new hires after September 30, 2012 that is helping to reduce the pensions' unfunded liabilities over time.

The council approved the use of fund balance to offset the cost of ongoing expenses for the Police, Fire and LAGERS pension increases. For FY 2015, that amount is \$914,663 which is down \$103,237 from last year. The pension solution is working. We have gained ground in our pension funding ratio. The City's General Fund Balance is projected to be 30% at 2015 year end, well above the 20% policy requirement.

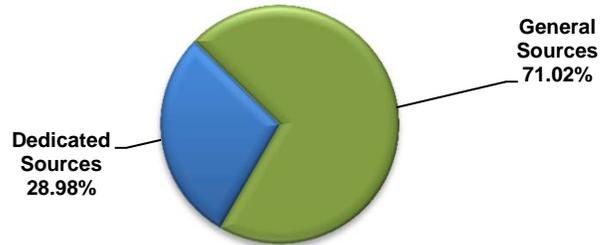
Please refer to pages 93 - 96 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2015 Total Expenditures By Category

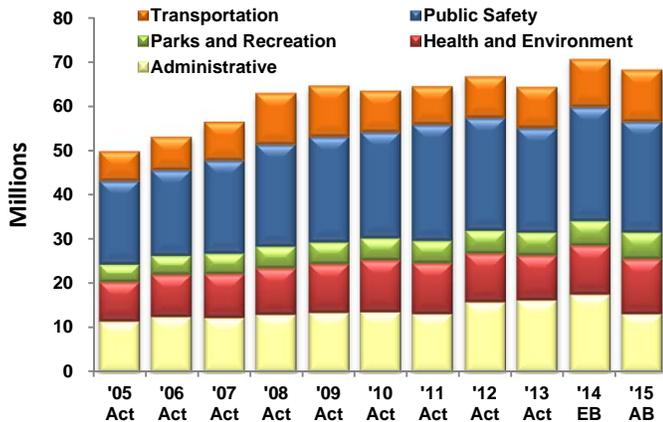


FY 2015 Totals By Funding Source

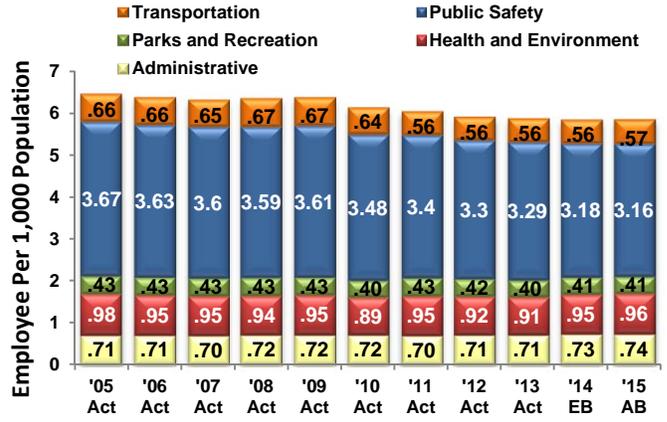


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$50,932,904	\$54,021,877	\$52,680,529	\$55,243,617	4.9%	2.3%
Supplies & Materials	\$5,933,258	\$7,147,198	\$6,879,003	\$7,137,398	3.8%	(0.1%)
Travel & Training	\$362,881	\$545,109	\$523,858	\$592,247	13.1%	8.6%
Intragov. Charges	\$5,924,596	\$6,155,657	\$6,155,858	\$6,565,900	6.7%	6.7%
Utilities, Services & Misc.	\$9,337,379	\$10,444,434	\$10,253,270	\$10,059,583	(1.9%)	(3.7%)
Capital	\$1,482,056	\$1,756,645	\$1,859,637	\$1,996,163	7.3%	13.6%
Other	\$3,608,098	\$3,575,610	\$3,575,031	\$2,431,381	(32.0%)	(32.0%)
Total	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%
Operating Expenses	\$72,491,018	\$78,314,275	\$76,492,518	\$79,598,745	4.1%	1.6%
Non-Operating Expenses	\$3,608,098	\$3,575,610	\$3,575,031	\$2,431,381	(32.0%)	(32.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$1,482,056	\$1,756,645	\$1,859,637	\$1,996,163	7.3%	13.6%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%

Funding Sources (Where the Money Comes From)

	Actual	Adj. Budget	Estimated	Adopted	% Change	% Change
Dedicated Sources	\$21,903,557	\$23,515,101	\$23,758,797	\$24,348,884	2.5%	3.5%
General Sources	\$55,677,615	\$60,131,429	\$58,168,389	\$59,677,405	2.6%	(0.8%)
Total Funding Sources	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: The General Fund will increase by a net of 12.54 FTE positions whose costs are partially or fully offset by fees, grants, or transfers. This increase represents a 2% growth in the number of employees which is similar to the growth in the population. Pension changes of \$0.9 million, resulting from a plan change to decrease unfunded liabilities over twenty years, will be paid for by the use of appropriated fund balance. The City Manager has included a 2% across the board adjustment for all permanent employees. This budget also includes funding for recommended classification and compensation changes that move employees to new market minimum pay, and the first phase of funding for time in classification based adjustments to address pay compression issues.

Supplies and Materials: The Streets budget includes an increase of \$0.2 million in street maintenance funding.

Travel and Training: reflects an increase of \$47,138 or 8.6% from FY 2014 adjusted budget. The biggest increases were in Police and Community Development due to turnover in staff resulting in training needed for new employees.

Intragovernmental Charges: reflects a \$0.4 million or 6.7% increase over FY 2014 adjusted budget. Self Insurance charges increased \$0.1 million due to funding needed to ensure the fund is properly funded. Public Communications Fees increased over \$93,000 due to lower cable TV franchise fees to offset the costs of the operation. IT Fees increased over \$97,000 due to increased maintenance costs associated with the new ERP software currently being implemented

Utilities, Services & Miscellaneous: reflects a decrease of \$0.4 million or 3.7% from the FY 2014 adjusted budget. The City Council budget is decreasing due to the CAT TV contract being reduced from \$200,000 to \$100,000. Of this amount, \$72,000 is being funded at the end of FY 2014 with remaining Council contingency funds. Emergency Management is decreasing over \$50,000 as this operation is now under the control and funding of the County. Community Development is decreasing over \$120,000 as the FY 2014 budget included funds to complete the comprehensive plan. City General reflects a decrease of over \$800,000 in the area of street lighting. Electric will now be responsible for the street light cost for those lights under their jurisdiction which has resulted in a savings to the General Fund of \$578,000.

The remaining street lighting costs (paid to Boone Electric and the University) have been moved to the Streets and Sidewalk Department as these costs are related to streets and sidewalks. There is a Council Reserve amount of \$70,000 set aside which Council can allocate. Contingency has been set at \$100,000. There is a decrease of \$204,298 for payment-in-lieu-of taxes due to the school, library and Boone County Family Resources from the loss of property taxes when the City purchased the Columbia Energy Center. The City is paying a decreased amount for FY 2014 and FY 2015 and will cease in FY 2016. This amount was moved to street maintenance in the materials and supplies category.

Capital reflects an increase of \$0.2 million or 13.6% from budget FY 2014. There is a \$0.3 million increase in PSJC for radio system enhancements. These costs are reimbursed 100% by the County from the 911 tax receipts. The Police Department has funds approved to purchase a barcoding system for evidence, and replace the dictation system.

Other reflects a decrease of \$1.1 million or 32% from FY 2014 adjusted budget, primarily due to the one-time transfer to fund the COFERS ERP software project in FY 2014.

Expenditure Summary - By Function

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administrative	\$16,300,808	\$17,593,135	\$17,182,699	\$13,205,614	(23.1%)	(24.9%)
Health and Environment	\$10,045,489	\$10,985,381	\$10,468,000	\$12,365,271	18.1%	12.6%
Parks and Recreation	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%
Public Safety	\$37,193,283	\$39,439,721	\$38,897,972	\$41,679,992	7.2%	5.7%
Transportation	\$8,795,164	\$10,031,289	\$10,018,219	\$10,811,673	7.9%	7.8%
Total	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%

Expenditure Summary - By Department

City Council	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)
City Clerk	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%
City Manager	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%
Finance	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%
Human Resources	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%
Law	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%
General City (Nondprtmntl)	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)
Public Works Admin.	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%
Health and Human Services	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%
Community Development	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%
Economic Development	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%
Cultural Affairs	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%
Parks & Recreation	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%
Police	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%
Fire	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%
Emergency Management	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Pub. Safety Joint Comm	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)
Municipal Court	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%
Engineering	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%
Non-Motorized Grant	\$1,433	\$0	\$0	\$0		
Streets and Sidewalks	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%
Parking Enforcement	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%
Total	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%

Summary By Function and Type of Funding

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	Percent of Total
Administrative						
Dedicated Funding	\$4,074,512	\$4,235,643	\$4,203,983	\$4,719,151	12.3%	36%
Discretionary Funding	\$12,226,296	\$13,357,492	\$12,978,716	\$8,486,463	(34.6%)	64%
Total Funding	\$16,300,808	\$17,593,135	\$17,182,699	\$13,205,614	(23.1%)	100.0%
Health & Environment						
Dedicated Funding	\$5,586,218	\$5,532,713	\$5,736,025	\$5,918,430	3.2%	48%
Discretionary Funding	\$4,459,271	\$5,452,668	\$4,731,975	\$6,446,841	36.2%	52%
Total Funding	\$10,045,489	\$10,985,381	\$10,468,000	\$12,365,271	18.1%	100.0%
Parks and Recreation						
Dedicated Funding	\$1,527,744	\$1,690,023	\$1,680,067	\$1,824,246	8.6%	31%
Discretionary Funding	\$3,718,684	\$3,906,981	\$3,680,229	\$4,139,493	12.5%	69%
Total Funding	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	100.0%
Public Safety						
Dedicated Funding	\$2,071,899	\$2,854,306	\$3,250,596	\$2,976,513	(8.4%)	7%
Discretionary Funding	\$35,121,384	\$36,585,415	\$35,647,376	\$38,703,479	8.6%	93%
Total Funding	\$37,193,283	\$39,439,721	\$38,897,972	\$41,679,992	7.2%	100.0%
Transportation						
Dedicated Funding	\$8,643,184	\$9,202,416	\$8,888,126	\$8,910,544	0.3%	82%
Discretionary Funding	\$151,980	\$828,873	\$1,130,093	\$1,901,129	68.2%	18%
Total Funding	\$8,795,164	\$10,031,289	\$10,018,219	\$10,811,673	7.9%	100.0%
Total Dedicated Funding	\$21,903,557	\$23,515,101	\$23,758,797	\$24,348,884	2.5%	29%
Total Discretionary Funding	\$55,677,615	\$60,131,429	\$58,168,389	\$59,677,405	2.6%	71%
Total Funding	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	100.0%

Personnel Summary - By Function

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administrative	82.19	85.47	86.22	88.00	1.78
Health and Environment	104.75	108.25	109.35	113.15	3.80
Parks and Recreation	46.50	47.50	47.50	48.16	0.66
Public Safety	378.75	380.75	373.75	377.75	4.00
Transportation	59.86	61.17	61.17	63.47	2.30
Total Personnel	672.05	683.14	677.99	690.53	12.54

Personnel Summary - By Department

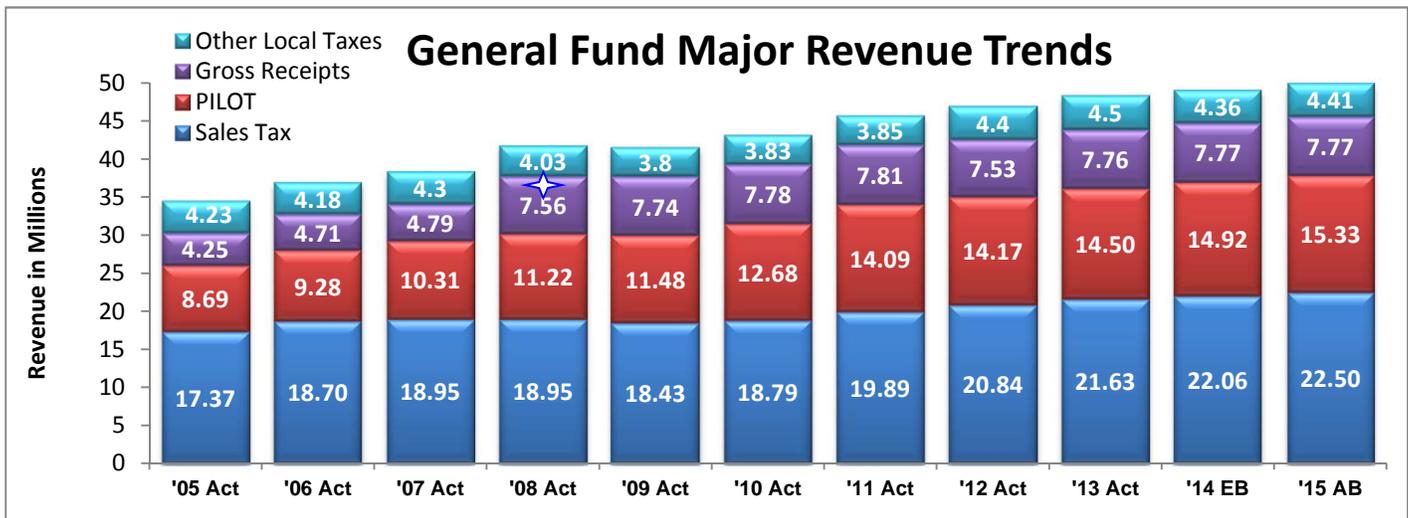
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	10.00	11.30	11.30	11.30	0.00
Finance	43.00	45.00	45.00	47.15	2.15
Human Resources	8.85	8.85	8.85	8.95	0.10
Law	14.75	14.75	15.50	15.50	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	2.59	2.57	2.57	2.10	(0.47)
Health and Human Services	62.25	63.50	64.60	65.15	0.55
Community Development	36.50	38.75	38.75	42.00	3.25
Economic Development	3.00	3.00	3.00	3.00	0.00
Cultural Affairs	3.00	3.00	3.00	3.00	0.00
Parks & Recreation	46.50	47.50	47.50	48.16	0.66
Police	191.00	194.00	194.00	197.00	3.00
Fire	141.00	140.00	140.00	141.00	1.00
Emergency Management	0.00	0.00	0.00	0.00	0.00
Pub. Safety Joint Comm	34.75	34.75	27.75	27.75	0.00
Municipal Court	12.00	12.00	12.00	12.00	0.00
Engineering	14.92	15.35	15.35	15.65	0.30
Non-Motorized Grant	0.00	0.00	0.00	0.00	0.00
Streets and Sidewalks	40.92	40.81	40.81	42.81	2.00
Parking Enforcement	4.02	5.01	5.01	5.01	0.00
Total Personnel	672.05	683.14	677.99	690.53	12.54

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Taxes						
Property Taxes:						
Real Estate	\$5,794,563	\$5,852,508	\$5,988,101	\$6,167,744	3.0%	5.4%
Personal Property	\$1,247,241	\$1,284,505	\$1,186,194	\$1,186,194	0.0%	(7.7%)
Other	\$186,399	\$188,998	\$168,984	\$168,984	0.0%	(10.6%)
Total Property Taxes	\$7,228,203	\$7,326,011	\$7,343,279	\$7,522,922	2.4%	2.7%
Sales Tax	\$21,627,785	\$21,895,235	\$22,060,341	\$22,501,548	2.0%	2.8%
Gross Receipt Tax:						
Telephone	\$3,753,165	\$3,900,000	\$3,743,165	\$3,743,165	0.0%	(4.0%)
Natural Gas	\$2,689,605	\$2,700,000	\$2,700,000	\$2,700,000	0.0%	0.0%
Electric	\$1,042,614	\$1,085,750	\$1,103,231	\$1,103,231	0.0%	1.6%
CATV	\$276,110	\$219,008	\$228,285	\$228,285	0.0%	4.2%
Total Gross Receipts Tax	\$7,761,494	\$7,904,758	\$7,774,681	\$7,774,681	0.0%	(1.6%)
Other Local Taxes						
Cigarette Tax	\$610,294	\$607,251	\$615,000	\$615,000	0.0%	1.3%
Gasoline Tax	\$2,737,913	\$2,786,676	\$2,530,398	\$2,530,398	0.0%	(9.2%)
Motor Vehicle License Tax	\$450,446	\$470,660	\$454,950	\$459,500	1.0%	(2.4%)
Motor Vehicle Sales Tax	\$702,178	\$710,000	\$762,533	\$800,660	5.0%	12.8%
Total Other Local Taxes	\$4,500,831	\$4,574,587	\$4,362,881	\$4,405,558	1.0%	(3.7%)
Total Taxes	\$41,118,313	\$41,700,591	\$41,541,182	\$42,204,709	1.6%	1.2%
Intragovernmental Revenues:						
PILOT:						
PILOT - Electric	\$11,200,097	\$11,570,905	\$11,570,905	\$11,918,032	3.0%	3.0%
PILOT - Water	\$3,297,413	\$3,215,513	\$3,349,477	\$3,416,467	2.0%	6.2%
Total PILOT	\$14,497,510	\$14,786,418	\$14,920,382	\$15,334,499	2.8%	3.7%
Gen. & Admin. Revenue	\$3,931,555	\$3,944,618	\$3,944,618	\$4,247,583	7.7%	7.7%
Total Intragovernmental	\$18,429,065	\$18,731,036	\$18,865,000	\$19,582,082	3.8%	4.5%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$2,172,618	\$1,831,336	\$2,086,388	\$1,892,188	(9.3%)	3.3%
County Revenues	\$1,930,913	\$3,432,787	\$3,446,488	\$3,477,068	0.9%	1.3%
Total Intergovernmental	\$4,103,531	\$5,264,123	\$5,532,876	\$5,369,256	(3.0%)	2.0%
				(163,620)		
Interest and Investment Revenue:						
Invest. Earnings & Interest	(\$397,290)	\$617,000	\$546,820	\$546,820	0.0%	(11.4%)
Total Investment Revenue	(\$397,290)	\$617,000	\$546,820	\$546,820	0.0%	(11.4%)
Operating Transfers:						
Parks Sales Tax	\$1,421,499	\$1,586,439	\$1,586,439	\$1,742,962	9.9%	9.9%
Transportation Sales Tax	\$5,727,430	\$5,827,430	\$5,827,430	\$5,882,511	0.9%	0.9%
City Council	\$0	\$0	\$0	\$0		
Electric Fund	\$0	\$2,990	\$2,990	\$10,609	254.8%	254.8%
CDBG Planning	\$8,691	\$51,992	\$51,992	\$52,000	0.0%	0.0%
Convention & Visitors	\$50,000	\$50,000	\$50,000	\$111,196	122.4%	122.4%
Fleet Operations	\$0	\$1,721	\$1,721	\$2,295	33.4%	33.4%
Special Business District	\$0	\$0	\$0	\$0		
Capital Projects Fund	\$133,723	\$568,656	\$568,656	\$269,526	(52.6%)	(52.6%)
Employee Benefit Fund	\$0	\$8,003	\$8,003	\$382	(95.2%)	(95.2%)
GIS Fund	\$0	\$0	\$0	\$23,565		
Information Services	\$21,000	\$0	\$0	\$0		
Contributions Fund	\$48,873	\$29,509	\$29,509	\$0	(100.0%)	(100.0%)
Utility Customer Svcs Fd	\$14,523	\$14,693	\$14,693	\$14,523	(1.2%)	(1.2%)
Public Transportation	\$0	\$1,345	\$1,345	\$1,530	13.8%	13.8%
Solid Waste	\$0	\$104,457	\$104,457	\$111,245	6.5%	6.5%
Transload Facility	\$0	\$3,358	\$3,358	\$4,477	33.3%	33.3%
Water Utility Fund	\$0	\$884	\$884	\$1,179	33.4%	33.4%
Total Operating Transfers	\$7,425,739	\$8,251,477	\$8,251,477	\$8,228,000	(0.3%)	(0.3%)

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$721,804	\$725,953	\$734,126	\$761,206	3.7%	4.9%
Liquor License	\$162,757	\$153,947	\$162,757	\$167,640	3.0%	8.9%
Animal License	\$36,571	\$34,888	\$35,888	\$36,000	0.3%	3.2%
Total Licenses and Permits	\$921,132	\$914,788	\$932,771	\$964,846	3.4%	5.5%
Fines:						
Municipal Court Fines	\$1,125,528	\$1,118,303	\$971,487	\$1,094,685	12.7%	(2.1%)
Uniform Ticket Fines	\$191,900	\$247,721	\$145,153	\$166,926	15.0%	(32.6%)
Meter Fines	\$641,610	\$900,000	\$640,000	\$960,000	50.0%	6.7%
Alarm Violations	\$11,100	\$13,800	\$10,000	\$10,000	0.0%	(27.5%)
Total Fines	\$1,970,138	\$2,279,824	\$1,766,640	\$2,231,611	26.3%	(2.1%)
Fees:						
Animal Control Fees	\$10,439	\$12,150	\$14,650	\$14,150	(3.4%)	16.5%
Construction Fees	\$1,539,455	\$1,522,662	\$1,763,094	\$1,832,364	3.9%	20.3%
Health Fees	\$774,522	\$772,970	\$760,225	\$764,570	0.6%	(1.1%)
Municipal Court Fees	\$204,801	\$232,540	\$199,390	\$202,480	1.5%	(12.9%)
Other Fees	\$97,101	\$80,875	\$83,266	\$78,830	(5.3%)	(2.5%)
Street Maintenance Fees	\$31,832	\$71,000	\$9,572	\$350	(96.3%)	(99.5%)
Total Fees	\$2,658,150	\$2,692,197	\$2,830,197	\$2,892,744	2.2%	7.4%
Miscellaneous Revenue	\$1,208,861	\$953,077	\$1,016,533	\$1,091,558	7.4%	14.5%
Total Other Local Revenue	\$6,758,281	\$6,839,886	\$6,546,141	\$7,180,759	9.7%	5.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
For Pension Plan Change	\$217,960	\$1,017,900	\$1,017,900	\$914,663	(10.1%)	(10.1%)
For Prior Year Savings Allocated	\$0	\$0	\$0	\$0		
For Operations	(\$74,427)	\$1,224,517	(\$374,210)	\$0	(100.0%)	(100.0%)
Use of remaining Cultural Affrs. FB	\$11,348	\$0	\$0	\$0		
Total Appropriated Fund Balance	\$154,881	\$2,242,417	\$643,690	\$914,663	42.1%	(59.2%)
Total Revenue and Other Sources	\$77,592,520	\$83,646,530	\$81,927,186	\$84,026,289	2.6%	0.5%



* PILOT - Payment in Lieu of Taxes

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

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

Revenues, Expenses, and Changes in Fund Balance
General Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Taxes	\$41,118,313	\$41,700,591	\$41,541,182	\$42,204,709
Other Local Revenue	\$5,549,420	\$5,886,809	\$5,529,608	\$6,089,201
Intragovernmental Revenue	\$18,429,065	\$18,731,036	\$18,865,000	\$19,582,082
Grant Revenue	\$4,103,531	\$5,264,123	\$5,532,876	\$5,369,256
Interest and Investment Revenue	(\$397,290)	\$617,000	\$546,820	\$546,820
Miscellaneous Revenue	\$1,208,861	\$953,077	\$1,016,533	\$1,091,558
Total Revenues	\$70,011,900	\$73,152,636	\$73,032,019	\$74,883,626
Expenditures:				
Personnel Services	\$50,932,904	\$54,021,877	\$52,680,529	\$55,243,617
Supplies & Materials	\$5,933,258	\$7,147,198	\$6,879,003	\$7,137,398
Travel & Training	\$362,881	\$545,109	\$523,858	\$592,247
Intragovernmental Charges	\$5,924,596	\$6,155,657	\$6,155,858	\$6,565,900
Utilities, Services & Other Misc.	\$9,337,379	\$10,444,434	\$10,253,270	\$10,059,583
Capital Additions	\$1,482,056	\$1,756,645	\$1,859,637	\$1,996,163
Interest & Lease Payment	\$80,508	\$81,087	\$81,087	\$0
Total Expenditures	\$74,053,582	\$80,152,007	\$78,433,242	\$81,594,908
Excess (Deficiency) of Revenues Over Expenditures	(\$4,041,682)	(\$6,999,371)	(\$5,401,223)	(\$6,711,282)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$7,425,739	\$8,251,477	\$8,251,477	\$8,228,000
Operating Transfers To Other Funds	(\$3,527,590)	(\$3,494,523)	(\$3,493,944)	(\$2,431,381)
Total Otr. Financing Sources (Uses)	\$3,898,149	\$4,756,954	\$4,757,533	\$5,796,619
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$143,533)	(\$2,242,417)	(\$643,690)	(\$914,663) ^
Unassigned Fund Balance - Beginning of Year	\$25,955,804	\$26,350,897	\$26,350,897	\$25,707,207
Adj. for Unrealized Gains & Reserves for Encumbrances	\$538,626			
Unassigned Fund Balance, End of Year	\$26,350,897	\$24,108,480	\$25,707,207	\$24,792,544

^ Planned use of fund balance, budgeted as appropriated fund balance.

Expenditures and Fund Balance

	Expenditures	Adjusted Fund Balance *	Fund Balance As a Percent Of Expenditures
2003	\$49,723,710	\$15,077,548	30%
2004	\$52,905,363	\$16,277,385	31%
2005	\$57,935,849	\$15,494,288	27%
2006	\$61,530,716	\$16,760,474	27%
2007	\$66,433,679	\$16,644,435	25%
2008	\$69,468,759	\$22,335,565	32%
2009	\$72,554,174	\$22,066,660	30%
2010	\$74,450,327	\$18,759,242	25%
2011	\$75,487,905	\$23,660,321	31%
2012	\$75,016,214	\$25,955,804	35%
2013	\$77,581,172	\$26,350,897	34%
FY 2014 Adj. Budget	\$83,646,530	\$24,108,480	29%
FY 2015 Adopted	\$84,026,289	\$24,792,544	30%

Funding Sources and Uses General Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes	\$21,627,785	\$21,895,235	\$22,060,341	\$22,501,548
Property Taxes	\$7,228,203	\$7,326,011	\$7,343,279	\$7,522,922
Gross Receipts & Other Local Taxes *	\$12,262,325	\$12,479,345	\$12,137,562	\$12,180,239
Intragovernmental Revenues **	\$18,429,065	\$18,731,036	\$18,865,000	\$19,582,082
Grants	\$4,103,531	\$5,264,123	\$5,532,876	\$5,369,256
Interest	(\$397,290)	\$617,000	\$546,820	\$546,820
Fees and Service Charges	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,758,281	\$6,839,886	\$6,546,141	\$7,180,759
	\$70,011,900	\$73,152,636	\$73,032,019	\$74,883,626
Other Funding Sources/Transfers	\$7,425,739	\$8,251,477	\$8,251,477	\$8,228,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$77,437,639	\$81,404,113	\$81,283,496	\$83,111,626
Financial Uses				
Operating Expenses	\$72,491,018	\$78,314,275	\$76,492,518	\$79,598,745
Operating Transfers to Other Funds	\$3,527,590	\$3,494,523	\$3,493,944	\$2,431,381
Interest Expense	\$80,508	\$81,087	\$81,087	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,482,056	\$1,756,645	\$1,859,637	\$1,996,163
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$77,581,172	\$83,646,530	\$81,927,186	\$84,026,289
Increase/(Decrease) to Cash	(\$143,533)	(\$2,242,417)	(\$643,690)	(\$914,663)
Beginning Cash and Other Resources	\$26,350,897	\$26,350,897	\$26,350,897	\$25,707,207
Projected Unassigned Cash Reserve	\$26,350,897 #	\$24,108,480	\$25,707,207	\$24,792,544
20% of Total Expenditures	\$15,516,234	\$16,729,306	\$16,385,437	\$16,805,258
Cash Above/(Below) 20% requirement	\$10,834,663	\$7,379,174	\$9,321,770	\$7,987,286

Ending Cash and Other Resources for FY 2013 is equal to unassigned fund balance.

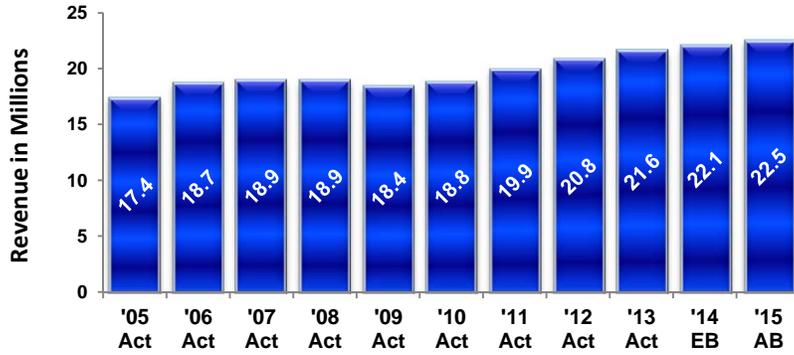
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General and Administrative Charges which is a fee that is charged to funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

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

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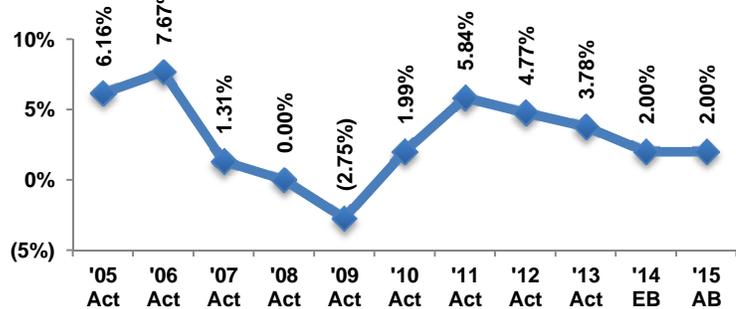
General Fund Major Revenue Trends - Sales Tax



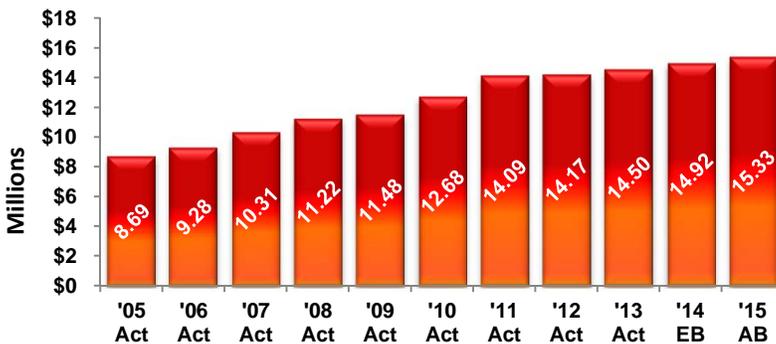
Sales Tax: Sales tax revenue is a substantial revenue source (26.82%) for the General Fund. Sales tax growth increased slightly from 2005 - 2007 with a slow down beginning in 2009. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such as delaying the purchase of equipment until later in the year or until the following year. As a result, the City has been able to weather the economic storm without significant layoffs or reductions in core services. FY 2015 growth is projected at 2.0% over Estimated FY 2014 which is estimated at 2% over Actual FY 2013. This reflects an improvement in economic conditions, however estimates for FY 2015 are still very conservative.

Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2005 to Budget FY 2015. This trend indicates that the City has experienced slight growth in this revenue source since FY 2009 along with smaller increases from FY 2011 - FY 2015. The City is projecting 2% growth in sales taxes over FY 2014 estimates. The City continues to closely monitor this revenue source on a monthly basis and makes necessary expense adjustments as needed.

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



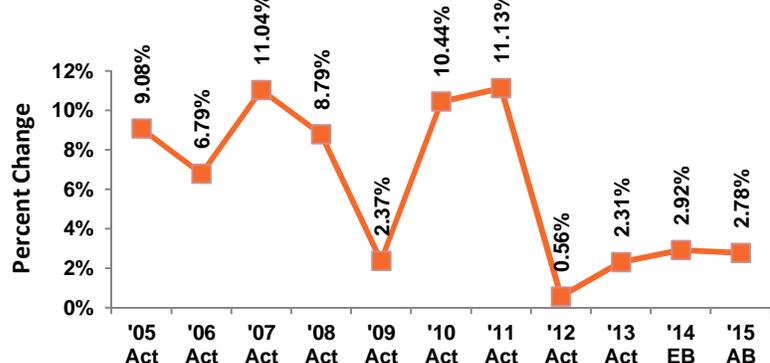
Revenue Trends - PILOT



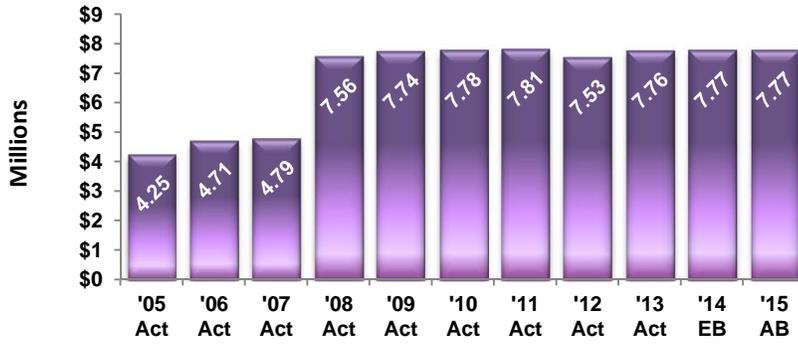
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets.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

P.I.L.O.T Growth/(Decline): Increases are effected by growth in the population of the city, customer usage and rate increases which are used to support operations and major capital projects or expansions in the utilities. The new/renovation projects and expansions have an impact on the fix assets of the utilities. PILOT is a substantial general fund revenue source paid by the Utility and is monitored on a monthly basis. The years of decline indicate years when capital project funding amounts were lower.

Revenue Trends - PILOT Annual Growth/(Decline)



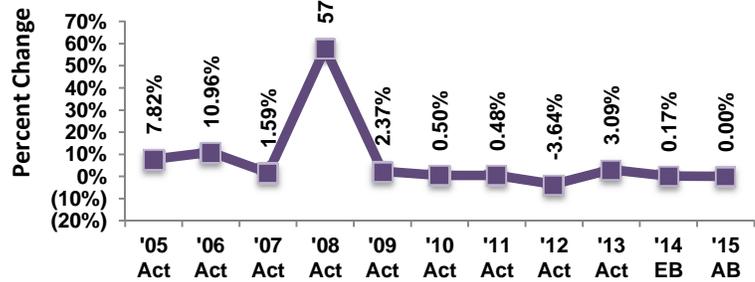
General Fund Major Revenue Trends - Gross Receipts



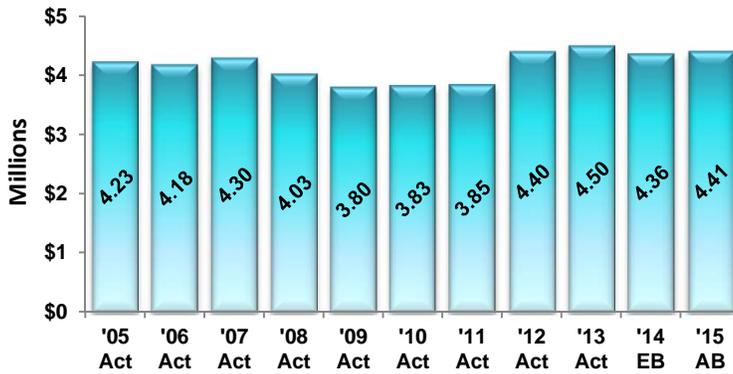
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. The major increase from 2007 to 2008 was due to a large settlement agreement with mobile phone carriers requiring them to pay a business license tax on their wireless communications. Telephone service providers pay 7% and video providers pay a 5% gross receipts tax in lieu of other occupational taxes. All four revenues are impacted by population growth. Natural gas and electric receipts are impacted by weather and the cost of providing the service. Because many of these revenue sources are crucial to the operations of the general fund, the revenues are all monitored on a monthly basis.

Gross Receipts: The growth trend has been relatively flat for the period shown with the exception of FY 2008. In FY 2008, a settlement was awarded to local municipalities which now requires cellular providers to pay a gross receipts tax. The agreement did not permit cellular providers to challenge the legislation for two years which has since passed. The city is monitoring whether or not this legislation will be challenged and will adjust forecasts accordingly. No increase was estimated for the FY 2015 budget.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes



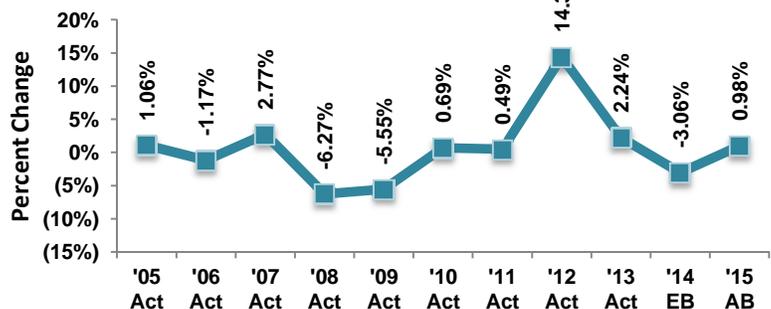
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections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

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

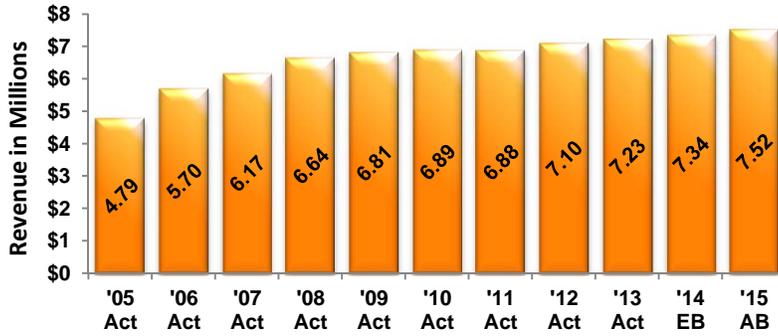
These revenues have remained relatively stable since FY 2011. A 1% increase was budgeted for FY 2015.

Other Local Taxes: The growth trend has fluctuated during the ten year period listed. The decline during FY 2007- FY 2009 was a result of the economic downturn. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. The trend continued to remain somewhat stable from FY 2009 - FY 2011. In FY 2012 gasoline tax increased 22% over FY 2011. FY 2015 reflects a 1% increase over Estimated FY 2014. We will continue to monitor these revenues and make mid adjustments if necessary should the receipts reflect a decline.

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



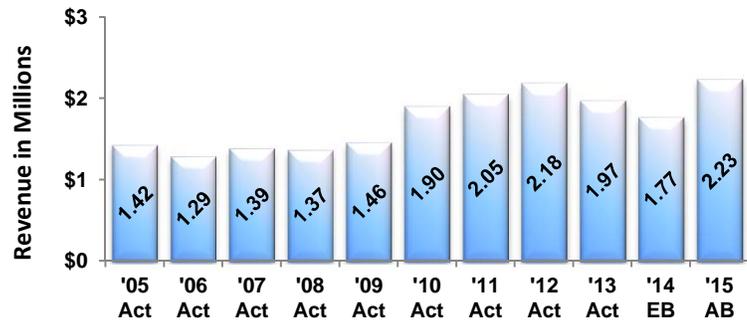
General Fund Major Revenue Trends - General Property Taxes



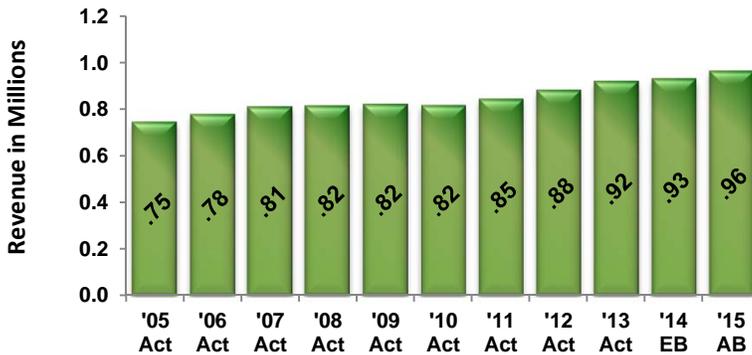
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the city based on millage rates. These taxes are used for support and improvements within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

Fines & Court Fees: Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. These fees have fluctuated over the 10 year period due to the addition of parking enforcement officers, change in hours, parking cards (making it easier to pay) and inability to send out notices regarding past dues parking fines. The large increase in FY 2010 & FY 2011 is due to the implementation of the red light camera program. Fines and court fees are budgeted to have a 26% increase over FY 2014 estimates. Several of the municipal court fines which are set by the Municipal Court Judge have increased by \$10. These fees are monitored on a monthly basis.

General Fund Revenue Trends - Fines & Court Fees



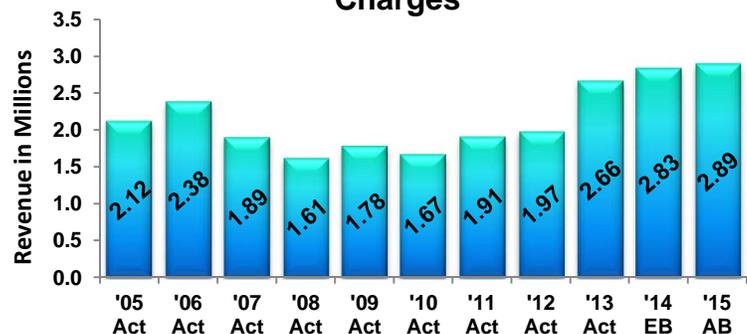
General Fund Revenue Trends - Licenses & Permits



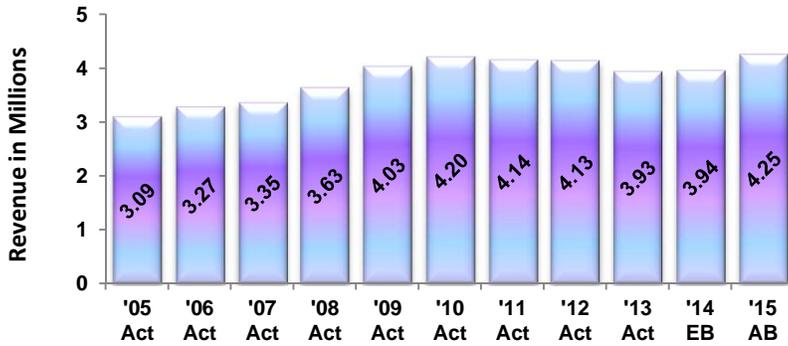
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend has remained stable and has increased slightly since FY 2012. The city has currently issued 5,071 business licenses; 724 were new licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). In FY 2014, 608 annual and temporary liquor licenses were issued in Columbia.

Fees & Service Charges: Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost to provide the service. Fees for street resurfacing and maintenance are somewhat dependent on weather conditions and cost of materials and labor needed. The significant change from FY 2012 and FY 2013 reflect the restructuring of building and plan review fees to move closer to a 75% cost recovery of these fees. These fees have increased slightly over the past few years. Revenues in this category are monitored on a monthly basis. For FY 2015 neighborhood rental fees will be recovering 100% of the code enforcement specialist.

General Fund Revenue Trends - Fees & Service Charges



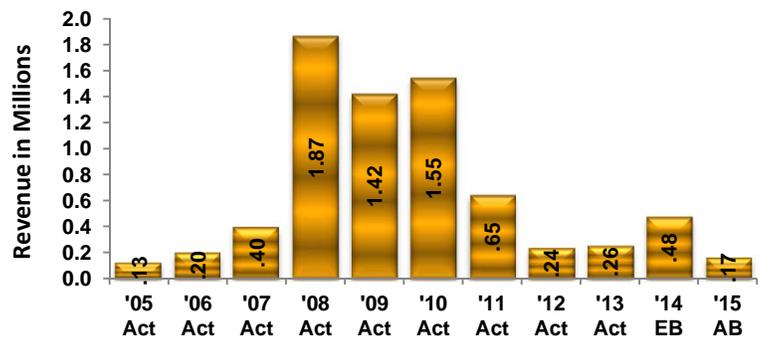
General Fund Major Revenue Trends - G & A Fees



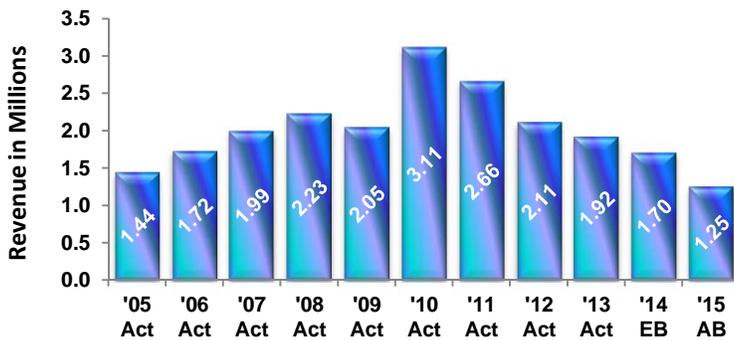
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There have been slight decreases since FY 2010 due to expenditure reductions in the departments. The increase in FY 2015 is for the partial offset of a new pension administrator in the finance department. The budget staff works to keep the cost recovery efforts in balance; keeping the cost affordable for departments while recovering an acceptable rate for services provided.

Federal Grants: Federal grants consist of money received from a variety of federal entities. Grants can provide a 100% of the funding for a particular project or program or can require a percent match from the City. The City has received grants for Fire, Police, transportation, capital projects, non-motorized project etc. This money is restricted for use by only the project or program that requested the funds. This revenue source is highly unpredictable and dependent upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered sustainable revenue sources. In FY 2014 the Fire department received an extension for the Staffing for Adequate Fire and Emergency Response (SAFER) grant which will continue to fund 3 fire fighters into mid-FY 2016.

General Fund Revenue Trends - Federal Grants



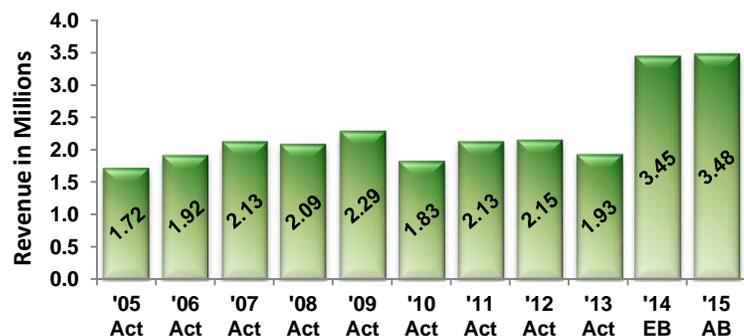
General Fund Revenue Trends - State Grants



State Grants: State grants come from funds awarded by the State. They cover a diverse array of local service needs. The city receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections. The decrease in FY 2015 is due to reductions in Public Health and the Police department.

County Grants: County grants have a purpose of providing basic community services. The county provides reimbursement to the city for a portion of the functions performed by city employees/ operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC) Public Health, Animal Control and notifications of county nuisance abatements. Fluctuations occur from year to year mainly due to approved one-time capital purchases that the county provides a percent of reimbursement for. During FY 2013 the Boone County voters approved Proposition 1 which secured sales tax, funding PSJC's future facility and operations. In FY 2014 the county began reimbursing the city for PSJC's full operation beginning in January, 2014 until the operational control fully transitions to the County.

General Fund Revenue Trends - County Grants





Administrative Departments



Description

The City of Columbia has administrative departments which are funded with general city funds and provide centralized services (such as purchasing and accounting) to all of the departments. A portion of the cost of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee. The allocation methodology was developed by our external auditors many years ago and is updated annually. The revenue from this fee comes into the General Fund and is used to offset the costs of the administrative departments. The remainder of these budgets are funded with general sources which means that the funding can be moved to any other department that is funded with general city funds.

City Council

The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

City Clerk

The City Clerk serves as the depository for all official records of the City. The City Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions. The City Clerk also acts as secretary to the Board of Adjustment.

City Manager

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, and 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. Sustainability, Trust, and Journey to Excellence programs are also included in this budget.

Finance

Finance is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, business licensing.

Human Resources

Human Resources is responsible for coordinating the efforts of all City departments in the recruitment, selection, hiring, evaluation, promotion, training and development of a diverse staff of qualified and dedicated employees to serve the citizens of Columbia. General pay and benefits administration, employee health and wellness programs, and drug and alcohol testing are also the responsibility of the Department

Law

Law is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, and advising the City Council, the City boards and commissions the City manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

City General

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department.

Public Works - Administration

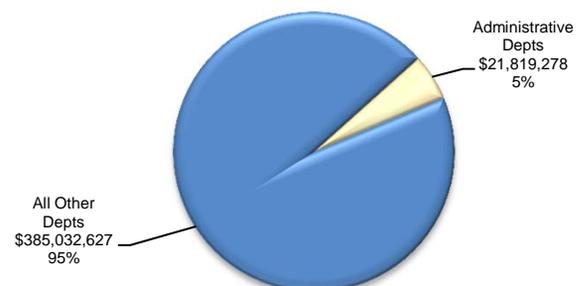
The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Airport, Sewer, Parking, Solid Waste, Storm Water, Custodial and Maintenance Services, Fleet Operations, and GIS (Geospatial Information Services).

Other General Government Capital Projects

General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects.

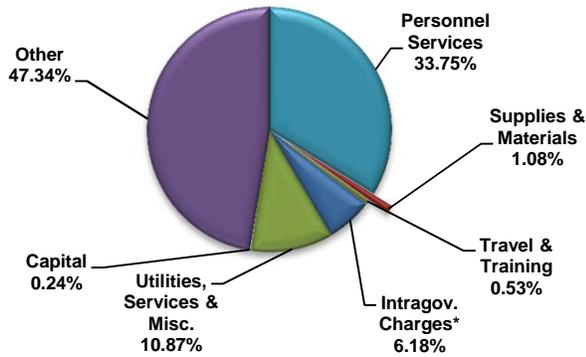
General Government Debt

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment.

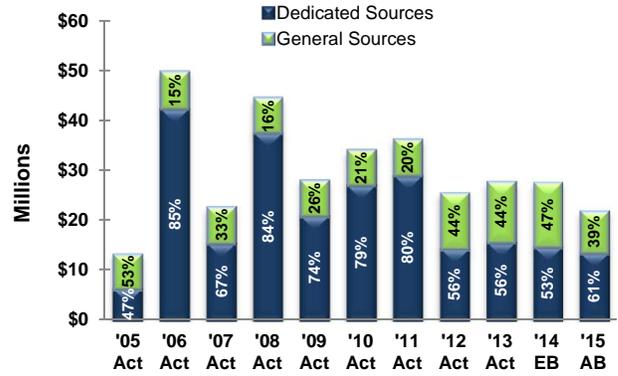


Administrative Departments - Combined

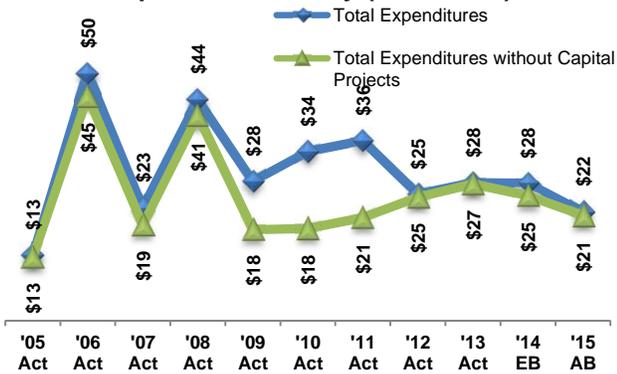
FY 2015 Total Expenditures By Category



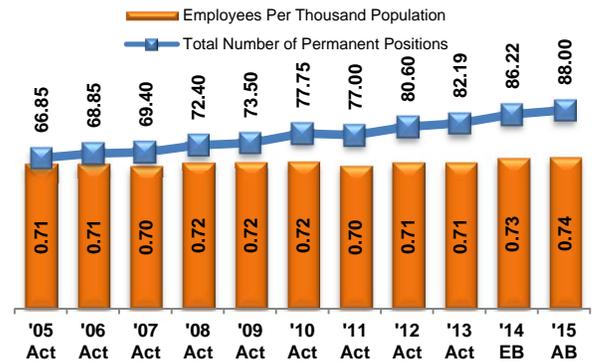
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

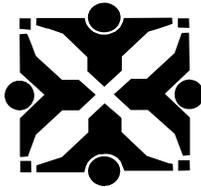
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$5,811,869	\$6,889,051	\$6,549,539	\$7,363,381	12.4%	6.9%
Supplies & Materials	\$196,461	\$230,757	\$199,518	\$236,048	18.3%	2.3%
Travel & Training	\$62,070	\$98,428	\$88,241	\$116,726	32.3%	18.6%
Intragov. Charges*	\$3,700,139	\$3,777,178	\$3,777,178	\$1,348,526	(64.3%)	(64.3%)
Utilities, Services & Misc.	\$6,302,351	\$5,575,736	\$5,546,238	\$2,371,889	(57.2%)	(57.5%)
Capital	\$0	\$0	\$0	\$52,663		
Other	\$11,635,339	\$11,398,887	\$11,398,887	\$10,330,045	(9.4%)	(9.4%)
Total	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)
<i>*In FY 2015 Intragov. charges have been reallocated from City General back to the general fund departments to better reflect the total cost for these operations.</i>						
Operating Expenses	\$12,773,218	\$14,098,612	\$13,688,176	\$10,721,570	(21.7%)	(24.0%)
Non-Operating Expenses	\$3,527,590	\$3,494,523	\$3,494,523	\$2,431,381	(30.4%)	(30.4%)
Debt Service	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$52,663		
Capital Projects	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Total Expenses	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)

Funding Sources (Where the Money Comes From)

Gross Rec Taxes & Other Loc. Taxes	\$0	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)	\$3,931,555	\$3,944,618	\$3,944,618	\$4,247,583	7.7%	7.7%
Grant Revenue	\$0	\$7,320	\$0	\$0		(100.0%)
Interest Revenue	(\$55,315)	\$75,000	\$146,728	\$146,728	0.0%	95.6%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$1,838,147	\$1,291,137	\$1,266,797	\$1,332,804	5.2%	3.2%
Lease/Bond Proceeds	\$5,700,000	\$0	\$0	\$0		
Operating Transfers	\$8,444,641	\$7,447,251	\$7,447,251	\$7,511,062	0.9%	0.9%
Use of Fund Bal for Cap. Projects	(\$1,609,654)	\$1,847,219	\$1,775,491	\$94,638	(94.7%)	(94.9%)
Less: Amt. Added to Fund Bal.	(\$2,767,441)	\$0	\$0	\$0		
Dedicated Sources	\$15,481,933	\$14,612,545	\$14,580,885	\$13,332,815	(8.6%)	(8.8%)
General Sources	\$12,226,296	\$13,357,492	\$12,978,716	\$8,486,463	(34.6%)	(36.5%)
Total Funding Sources	\$27,708,229	\$27,970,037	\$27,559,601	\$21,819,278	(20.8%)	(22.0%)

City Council

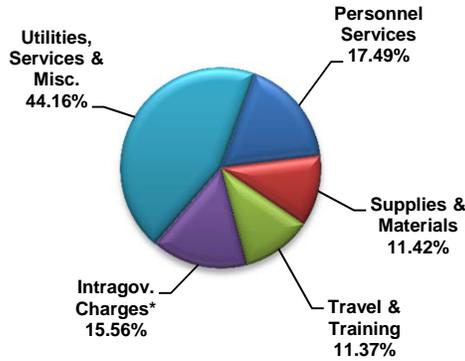
(General Fund)



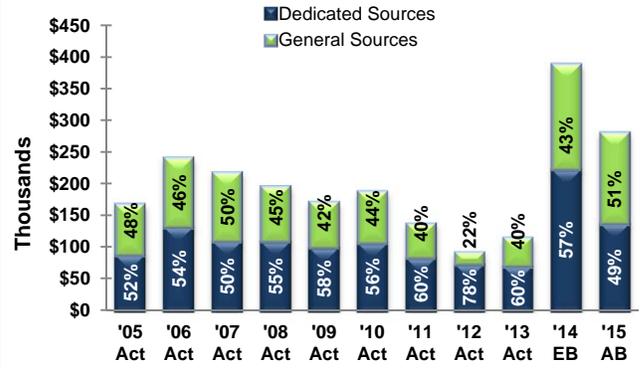
City of Columbia
Columbia, Missouri

City Council - Summary

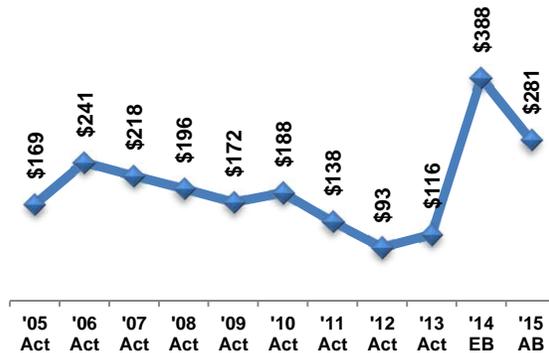
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$908	\$24,900	\$24,900	\$49,122	97.3%	97.3%
Supplies & Materials	\$18,828	\$31,686	\$24,232	\$32,059	32.3%	1.2%
Travel & Training	\$17,461	\$31,920	\$24,557	\$31,920	30.0%	0.0%
Intragov. Charges*	\$0	\$0	\$0	\$43,693		
Utilities, Services & Misc.	\$78,859	\$333,546	\$314,763	\$124,003	(60.6%)	(62.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is (\$184,948) or -43.8%

Operating Expenses	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$71,554	\$230,366	\$221,688	\$136,772	(38.3%)	(40.6%)
Grant Revenue	\$0	\$7,320	\$0	\$0		(100.0%)
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$4,279	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$75,833	\$237,686	\$221,688	\$136,772	(38.3%)	(42.5%)
General Sources	\$40,223	\$184,366	\$166,764	\$144,025	(13.6%)	(21.9%)
Total Funding Sources	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)

Description

The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

Highlights / Significant Changes

- The Council will receive a stipend for the entire fiscal year. The payments of stipends began in April 2014.
- Funding, in the amount of \$28,000, was allocated from Council Reserve for CAT TV. This funding will be combined with \$72,000 in left over Council Reserve funds in 2014 to provide a total of \$100,000 funding.

Department Objectives

Strategic Priorities: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations. Financial Health - Meeting the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

Set policy to meet the City's strategic priorities and objectives.

Authorized Personnel

Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
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There are no personnel assigned to this budget, however, there are 7 voter approved staff members - 1 Mayor and 6 Council members.

City Council

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
City Council:						
Personnel Services	\$908	\$24,900	\$24,900	\$49,122	97.3%	97.3%
Supplies and Materials	\$7,139	\$16,242	\$10,000	\$16,242	62.4%	0.0%
Travel and Training	\$6,748	\$20,250	\$13,600	\$20,250	48.9%	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$43,693		
Utilities, Services, & Misc.	\$70,652	\$288,340	\$269,930	\$86,490	(68.0%)	(70.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$85,447	\$349,732	\$318,430	\$215,797	(32.2%)	(38.3%)
Boards and Commissions:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$11,689	\$15,444	\$14,232	\$15,817	11.1%	2.4%
Travel and Training	\$10,713	\$11,670	\$10,957	\$11,670	6.5%	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$8,207	\$45,206	\$44,833	\$37,513	(16.3%)	(17.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$30,609	\$72,320	\$70,022	\$65,000	(7.2%)	(10.1%)
Department Totals						
Personnel Services	\$908	\$24,900	\$24,900	\$49,122	97.3%	97.3%
Supplies and Materials	\$18,828	\$31,686	\$24,232	\$32,059	32.3%	1.2%
Travel and Training	\$17,461	\$31,920	\$24,557	\$31,920	30.0%	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$43,693		
Utilities, Services, & Misc.	\$78,859	\$333,546	\$314,763	\$124,003	(60.6%)	(62.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$116,056	\$422,052	\$388,452	\$280,797	(27.7%)	(33.5%)

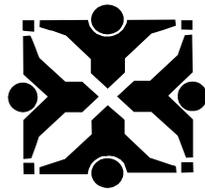
Boards and Commissions: Budget by Board/Commission

Airport Advisory Board	\$1,675	\$2,000	\$2,000	\$2,000	0.0%	0.0%
Bicycle /Pedestrian Commission	\$100	\$0	\$0	\$0		
Bike, Walk, and Wheel Event	\$0	\$0	\$0	\$0		
Board of Adjustment	\$469	\$2,000	\$2,000	\$2,000	0.0%	0.0%
Citizens Police Review Board	\$7,011	\$22,500	\$22,500	\$22,500	0.0%	0.0%
Commissions - General	\$57	\$7,000	\$4,484	\$7,000	56.1%	0.0%
Disabilities	\$667	\$1,300	\$1,300	\$1,300	0.0%	0.0%
Historic Preservation	\$7,821	\$17,320	\$17,320	\$10,000	(42.3%)	(42.3%)
Mayor's Council on Phys. Fitness	\$5,144	\$6,000	\$5,727	\$6,000	4.8%	0.0%
Other Boards	\$0	\$0	\$0	\$0		
Parks and Recreation Comm.	\$2,231	\$2,500	\$2,500	\$2,500	0.0%	0.0%
Planning and Zoning	\$3,434	\$6,700	\$7,191	\$6,700	(6.8%)	0.0%
Sister Cities	\$2,000	\$5,000	\$5,000	\$5,000	0.0%	0.0%
Total	\$30,609	\$72,320	\$70,022	\$65,000	(7.2%)	(10.1%)

Authorized Personnel By Division

There are no personnel assigned to this budget.

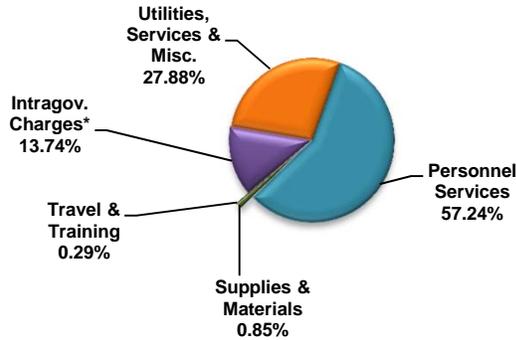
City Clerk and Elections (General Fund)



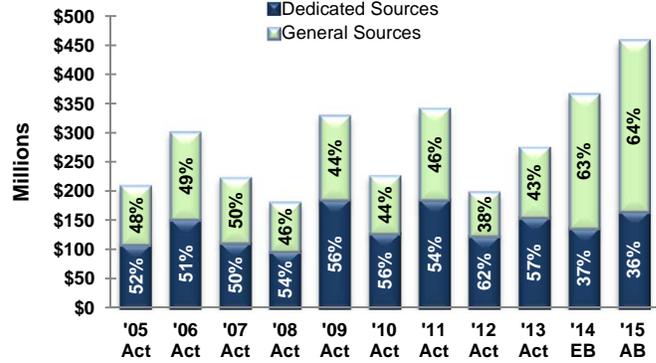
City of Columbia
Columbia, Missouri

City Clerk - Summary

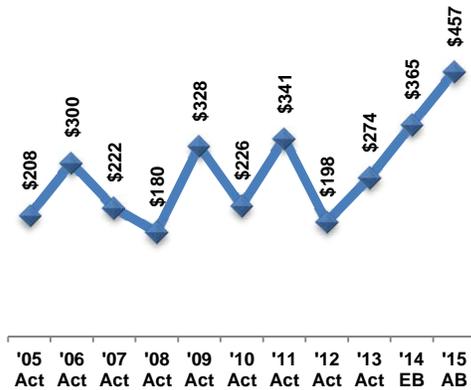
FY 2015 Total Expenditures By Category



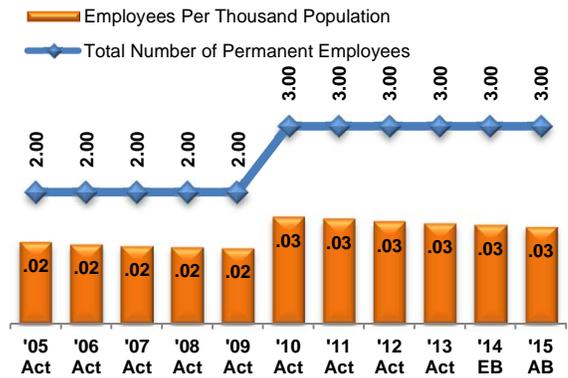
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$195,925	\$243,260	\$226,626	\$261,392	15.3%	7.5%
Supplies & Materials	\$786	\$3,861	\$3,100	\$3,861	24.5%	0.0%
Travel & Training	\$309	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragov. Charges*	\$228	\$213	\$213	\$62,765	29367.1%	29367.1%
Utilities, Services & Misc.	\$76,654	\$135,343	\$134,663	\$127,340	(5.4%)	(5.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$10,129 or 2.6%

Operating Expenses	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$123,451	\$140,428	\$136,089	\$164,806	21.1%	17.4%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$92	\$50	\$90	\$90	0.0%	80.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$123,543	\$140,478	\$136,179	\$164,896	21.1%	17.4%
General Sources	\$150,359	\$243,518	\$229,223	\$291,781	27.3%	19.8%
Total Funding Sources	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%

Description

The City Clerk's office serves as the depository for all official records of the City, and the Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions. The City Clerk also acts as secretary to the Board of Adjustment.

Highlights / Significant Changes

- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Department Objectives

Strategic Priority: Customer focused government - adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Maintain and provide access to official city documents in the most expedient and efficient manner; and to expeditiously respond to the citizenry, City Council, Boards and Commissions, and City staff requests for services as provided by this department.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
City Clerk - General	3.00	3.00	3.00	3.00	
City Clerk - Elections	0.00	0.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

City Clerk

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
General:						
Personnel Services	\$195,925	\$243,260	\$226,626	\$261,392	15.3%	7.5%
Supplies and Materials	\$786	\$3,861	\$3,100	\$3,861	24.5%	0.0%
Travel and Training	\$309	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragovernmental Charges	\$228	\$213	\$213	\$62,765	29367.1%	29367.1%
Utilities, Services, & Misc.	\$3,199	\$8,680	\$8,000	\$8,680	8.5%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$200,447	\$257,333	\$238,739	\$338,017	41.6%	31.4%
Elections:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$73,455	\$126,663	\$126,663	\$118,660	(6.3%)	(6.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$73,455	\$126,663	\$126,663	\$118,660	(6.3%)	(6.3%)
Department Totals						
Personnel Services	\$195,925	\$243,260	\$226,626	\$261,392	15.3%	7.5%
Supplies and Materials	\$786	\$3,861	\$3,100	\$3,861	24.5%	0.0%
Travel and Training	\$309	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragovernmental Charges	\$228	\$213	\$213	\$62,765	29367.1%	29367.1%
Utilities, Services & Misc.	\$76,654	\$135,343	\$134,663	\$127,340	(5.4%)	(5.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$273,902	\$383,996	\$365,402	\$456,677	25.0%	18.9%

Authorized Personnel

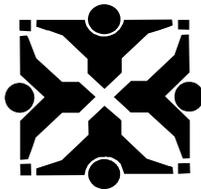
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
General					
8804 - Deputy City Clerk	0.00	1.00	1.00	1.00	
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	2.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Elections

There are no personnel assigned to this budget.

City Manager

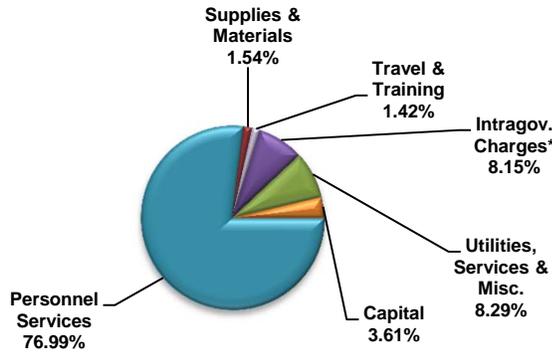
(General Fund)



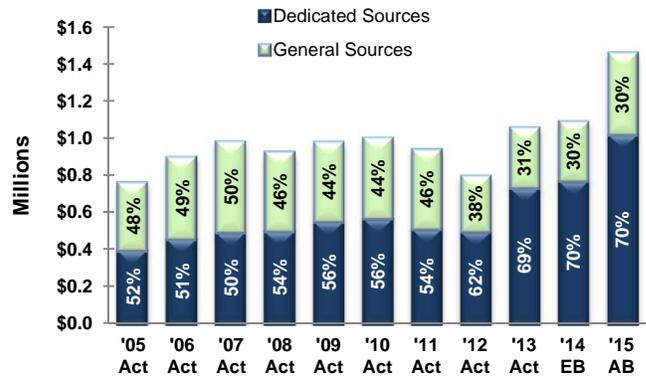
City of Columbia
Columbia, Missouri

City Manager

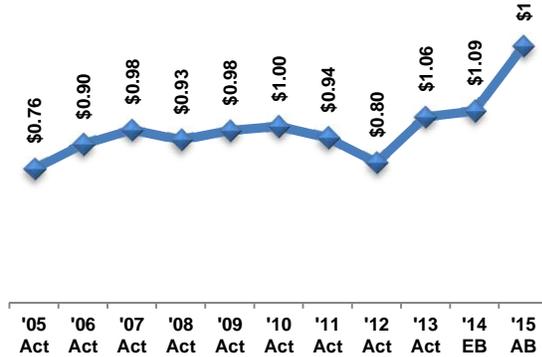
FY 2015 Total Expenditures By Category



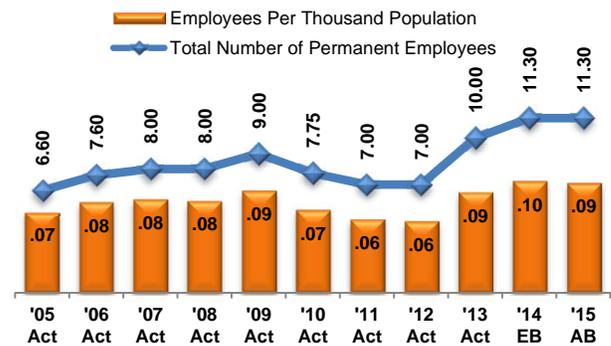
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$971,140	\$1,056,050	\$1,005,542	\$1,123,229	11.7%	6.4%
Supplies & Materials	\$13,879	\$15,983	\$14,432	\$22,460	55.6%	40.5%
Travel & Training	\$18,739	\$12,475	\$10,512	\$20,685	96.8%	65.8%
Intragov. Charges*	\$1,014	\$1,294	\$1,294	\$118,833	9083.4%	9083.4%
Utilities, Services & Misc.	\$52,378	\$61,093	\$58,993	\$120,993	105.1%	98.0%
Capital	\$0	\$0	\$0	\$52,663		
Other	\$0	\$0	\$0	\$0		
Total	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$194,429 or 17.0%

Operating Expenses	\$1,057,150	\$1,146,895	\$1,090,773	\$1,406,200	28.9%	22.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$52,663		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$650,672	\$625,616	\$622,066	\$711,045	14.3%	13.7%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$70	\$32,646	\$8,070	\$74,073	817.9%	126.9%
Lease/Bond Proceeds						
Transfers *	\$133,723	\$136,481	\$136,481	\$230,672	69.0%	69.0%
Dedicated Sources	\$784,465	\$794,743	\$766,617	\$1,015,790	32.5%	27.8%
General Sources	\$272,685	\$352,152	\$324,156	\$443,073	36.7%	25.8%
Total Funding Sources	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%

* Transfers from the Capital Projects Fund to fund Project Manager position and transfers from other funds for 1/2 of the savings generated from sustainability projects.

Description

The City Manager's Office is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. The City Counselor's appointment is subject to City Council approval. Appointment of subordinates is generally delegated to the appropriate Department Director.

Highlights / Significant Changes

- As the City Council requested, the City Manager's Office remains committed to achieving the Missouri Quality Award, official state recognition for excellence in local government.
- Once the Missouri Quality Award is achieved, the intent of the City Manager's Office will be to achieve the Baldrige Award, a national award for operational excellence.
- An Event Services Specialist position will be created which will be paid for by lodging tax receipts. This position will provide much higher levels of customer service to individuals and organizations that wish to conduct public events, making the process for approval easier and faster. This position will also be responsible for proactively filling gaps in the calendar with new and different special events, growing tax receipts and providing more diversity of experience for residents and visitors.
- The Journey for Excellence division has been moved from City General to the City Manager's budget to better reflect responsibility for the expenses. Funds have been included to update the City's strategic plan and will cover the FY 2016 - FY 2019 time period.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Department Objectives

Strategic Priorities: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations. Financial Health - Meeting the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

Adopt "Servant Leadership" philosophy and practice of leadership within the city organization.

Improve services based on community values, priorities and expectations.

Continue the use of Strategic Planning as a tool to achieve our desired future.

Deliver efficient and effective services while measuring outcomes for continuous improvement.

Maintain both short and long-term fiscal stability of the city while maintaining service levels that meet the needs of the community.

Seek ways to increase citizen engagement.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	2.00	2.00	2.00	2.00	
9916 - Sustainability Educator	0.00	1.00	1.00	1.00	
9915 - Sustainability Manager	0.00	1.00	1.00	1.00	
9911 - Assistant to City Manager	1.00	1.00	1.00	1.00	
9905 - Deputy City Manager	1.00	0.80	0.80	0.80	
9901 - Assistant City Manager	1.00	0.50	0.50	0.50	
9800 - Event Services Specialist*	0.00	0.00	0.00	1.00	1.00
6760 - Financial Project Officer	1.00	1.00	1.00	1.00	
4619 - Trust Specialist	1.00	1.00	1.00	1.00	
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	10.00	11.30	11.30	11.30	
Permanent Full-Time	10.00	11.30	11.30	11.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	11.30	11.30	11.30	

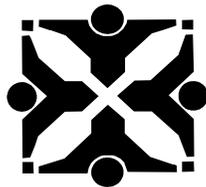
*In FY 2015 the Senior Administrative Support Assistant was eliminated and an Event Services Specialist was added.

Budget Detail by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration:						
Personnel Services	\$971,140	\$938,041	\$920,194	\$974,154	5.9%	3.8%
Supplies and Materials	\$13,879	\$14,753	\$13,200	\$21,230	60.8%	43.9%
Travel and Training	\$18,739	\$9,975	\$8,012	\$18,185	127.0%	82.3%
Intragovernmental Charges	\$1,014	\$1,194	\$1,194	\$118,725	9843.5%	9843.5%
Utilities, Services, & Misc.	\$52,378	\$58,373	\$56,273	\$68,623	21.9%	17.6%
Capital	\$0	\$0	\$0	\$52,663		
Other	\$0	\$0	\$0	\$0		
Total	\$1,057,150	\$1,022,336	\$998,873	\$1,253,580	25.5%	22.6%
Sustainability:						
Personnel Services	\$0	\$118,009	\$85,348	\$149,075	74.7%	26.3%
Supplies and Materials	\$0	\$1,230	\$1,232	\$1,230	(0.2%)	0.0%
Travel and Training	\$0	\$2,500	\$2,500	\$2,500	0.0%	0.0%
Intragovernmental Charges	\$0	\$100	\$100	\$108	8.0%	8.0%
Utilities, Services, & Misc.	\$0	\$2,720	\$2,720	\$2,880	5.9%	5.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$124,559	\$91,900	\$155,793	69.5%	25.1%
Leadership for Performance Excellence:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$49,490		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$49,490		
<i>Note: Prior to FY 2015, the Leadership for Performance Excellence division was reflected in City General.</i>						
Total Department						
Personnel Services	\$971,140	\$1,056,050	\$1,005,542	\$1,123,229	11.7%	6.4%
Supplies and Materials	\$13,879	\$15,983	\$14,432	\$22,460	55.6%	40.5%
Travel and Training	\$18,739	\$12,475	\$10,512	\$20,685	96.8%	65.8%
Intragovernmental Charges	\$1,014	\$1,294	\$1,294	\$118,833	9083.4%	9083.4%
Utilities, Services, & Misc.	\$52,378	\$61,093	\$58,993	\$120,993	105.1%	98.0%
Capital	\$0	\$0	\$0	\$52,663		
Other	\$0	\$0	\$0	\$0		
Total	\$1,057,150	\$1,146,895	\$1,090,773	\$1,458,863	33.7%	27.2%

Finance Department

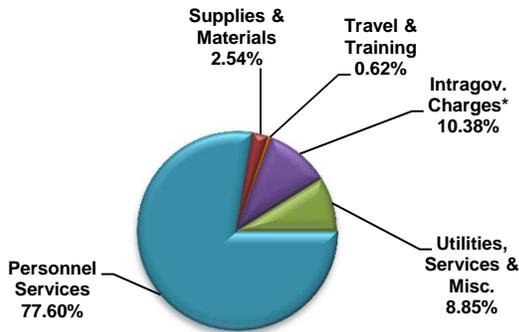
(General Fund)



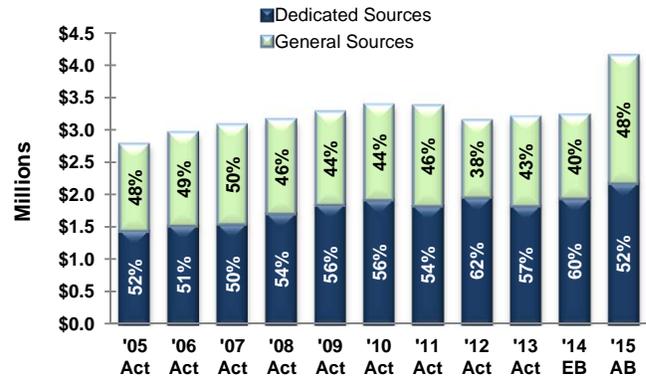
City of Columbia
Columbia, Missouri

Finance - Summary

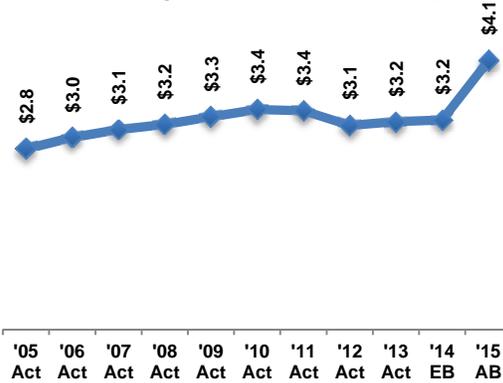
FY 2015 Total Expenditures By Category



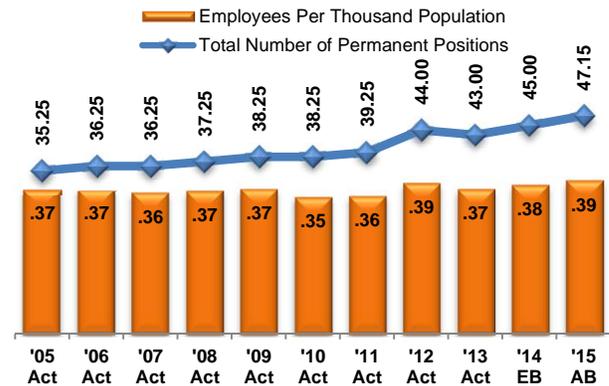
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$2,695,199	\$2,973,857	\$2,837,620	\$3,213,685	13.3%	8.1%
Supplies & Materials	\$90,827	\$100,143	\$95,072	\$105,313	10.8%	5.2%
Travel & Training	\$10,728	\$18,480	\$18,142	\$25,818	42.3%	39.7%
Intragov. Charges*	\$4,896	\$4,566	\$4,566	\$429,879	9314.8%	9314.8%
Utilities, Services & Misc.	\$399,005	\$273,574	\$271,313	\$366,452	35.1%	33.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$345,214 or 10.3%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$1,969,709	\$1,838,586	\$1,839,770	\$2,018,027	9.7%	9.8%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$9,390	\$144	\$914	\$914	0.0%	534.7%
Lease/Bond Proceeds						
Transfers	\$0	\$96,589	\$96,589	\$148,586	53.8%	53.8%
Dedicated Sources	\$1,979,099	\$1,935,319	\$1,937,273	\$2,167,527	11.9%	12.0%
General Sources	\$1,221,556	\$1,435,301	\$1,289,440	\$1,973,620	53.1%	37.5%
Total Funding Sources	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%

Description

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, business licensing, risk management, utility customer services, and managing Police and Fire pension funds. With the exception of Utility Customer Services and Self Insurance, which are internal service funds and are located in the Supporting Activities section of this document, all Finance Divisions are budgeted and accounted for in the General Fund.

Department Objectives

The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day to day processing activity, providing accurate and timely management information, external financial reports that adhere to professional standards, and managing the city's capital needs through investing and borrowing activities. In addition, the Finance Department is responsible for ensuring the City adheres to all federal, state and local requirements that relate to accounting, budgeting, purchasing, business license, and other related activities.

Highlights / Significant Changes

Strategic Priority - Financial Health - Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

- Administration:** The entire Finance Department will be heavily involved in implementation of phase 2 of our COFERS ERP software project during FY 2015 which includes core financials. Phase 2 is scheduled to go live in October, 2015. Budgeting has designed and is updating monthly a dashboard which allows departments to track their sources and uses and has enhanced the budget document to include a five year forecast of financial sources and uses for our utility and other enterprise operations. Budgeting will also be involved in implementation of a new software program to track capital projects which will be integrated with the new ERP software. A pension administrator was added to oversee and monitor city employee pension plans.
- Accounting:** The Accounting division is involved in the implementation of a new city-wide Enterprise Resource Planning system (COFERS) which began in FY 2014. The new COFERS system will integrate internal and external management information across the entire city enhancing effectiveness and efficiency. Additionally, the accounting division will continue to implement new accounting standards and externally mandated regulations.

Highlights / Significant Changes continued

- Purchasing:** The Purchasing staff has been participating in the evaluation, selection, contracting, and change management (readiness) processes, and will soon be involved in the implementation of the new city-wide Enterprise Resource Planning system (COFERS) which began in FY 2014. Purchasing processed 164 formal bids, 162 informal bids, and issued 2,600 purchase orders totaling \$65,165,622 (\$53,724,980 was invoiced) in FY 2013.
- Business License:** An additional .25 FTE Administrative Support Assistant was approved for FY 2015. The Business License Division renewed 5,071 business licenses and issued 724 new business licenses during license year 2014. While there was an 8.4% decrease in the number of new business licenses, the number of renewed licensed increased slightly. In addition, 608 annual and temporary liquor licenses were issued, as well as 159 armed/unarmed guard licenses, 237 taxi/limousine drivers' and vehicle permits, and numerous animal licenses, solicitors permits and temporary business licenses. An eGovernment portal designed to provide a system for online applications and payment options, as well as citizen access to licensing information, is being utilized by many of our customers and has streamlined the renewal process for our customers and the licensing staff. Staff will continue to review pertinent sections of the City Code of Ordinances to identify areas of improvement in an effort to provide the highest level of customer service.
- Treasury Management:** The Treasury Management Division will continue to focus on accurate, efficient cash collections and optimum investment earnings based on preservation of principal. Staff will provide ongoing assistance Citywide in assessing cost and compliance issues related to various payment processing systems. In an effort to reduce the growing cost of accepting credit cards as a source of payment for utility bills, a convenience fee was implemented. Staff will continue to monitor these costs and make future recommendations to Council. Exceptional customer service will receive continued emphasis for the approximate 700,000 payments processed annually by Treasury staff including the 160,000 or more face to face transactions.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration & Financial Planning	6.25	7.25	7.25	9.15	1.90
Accounting	18.00	19.00	19.00	19.00	
Treasury Management	8.75	8.75	8.75	8.75	
Purchasing	8.00	8.00	8.00	8.00	
Business License	2.00	2.00	2.00	2.25	0.25
Total Personnel	43.00	45.00	45.00	47.15	2.15
Permanent Full-Time	41.00	42.50	42.50	45.40	2.90
Permanent Part-Time	2.00	2.50	2.50	1.75	(0.75)
Total Permanent	43.00	45.00	45.00	47.15	2.15

Finance

Budget Detail by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration:						
Personnel Services	\$616,694	\$715,280	\$684,298	\$890,714	30.2%	24.5%
Supplies and Materials	\$27,777	\$20,470	\$15,900	\$27,103	70.5%	32.4%
Travel and Training	\$3,083	\$4,672	\$4,650	\$9,972	114.5%	113.4%
Intragovernmental Charges	\$931	\$809	\$809	\$425,442	52488.6%	52488.6%
Utilities, Services, & Misc.	\$273,341	\$134,207	\$131,917	\$213,037	61.5%	58.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$921,826	\$875,438	\$837,574	\$1,566,268	\$528	78.9%
Accounting:						
Personnel Services	\$1,083,087	\$1,197,984	\$1,134,951	\$1,222,161	7.7%	2.0%
Supplies and Materials	\$36,240	\$38,904	\$38,600	\$37,056	(4.0%)	(4.8%)
Travel and Training	\$1,198	\$2,038	\$1,722	\$4,076	136.7%	100.0%
Intragovernmental Charges	\$1,386	\$1,257	\$1,257	\$1,316	4.7%	4.7%
Utilities, Services, & Misc.	\$21,923	\$28,666	\$26,766	\$28,036	4.7%	(2.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,143,834	\$1,268,849	\$1,203,296	\$1,292,645	7.4%	1.9%
Treasury Management:						
Personnel Services	\$443,965	\$466,197	\$453,294	\$471,590	4.0%	1.2%
Supplies and Materials	\$9,541	\$13,270	\$12,920	\$13,270	2.7%	0.0%
Travel and Training	\$256	\$4,200	\$4,200	\$4,200	0.0%	0.0%
Intragovernmental Charges	\$783	\$755	\$755	\$626	(17.1%)	(17.1%)
Utilities, Services, & Misc.	\$55,555	\$60,037	\$60,516	\$71,515	18.2%	19.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$510,100	\$544,459	\$531,685	\$561,201	5.6%	3.1%
Purchasing:						
Personnel Services	\$443,810	\$481,312	\$457,819	\$503,738	10.0%	4.7%
Supplies and Materials	\$5,208	\$10,350	\$10,350	\$10,350	0.0%	0.0%
Travel and Training	\$4,623	\$5,800	\$5,800	\$5,800	0.0%	0.0%
Intragovernmental Charges	\$1,687	\$1,621	\$1,621	\$2,363	45.8%	45.8%
Utilities, Services, & Misc.	\$20,217	\$26,184	\$24,839	\$26,554	6.9%	1.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$475,545	\$525,267	\$500,429	\$548,805	9.7%	4.5%
Business License:						
Personnel Services	\$107,643	\$113,084	\$107,258	\$125,482	17.0%	11.0%
Supplies and Materials	\$12,061	\$17,149	\$17,302	\$17,534	1.3%	2.2%
Travel and Training	\$1,568	\$1,770	\$1,770	\$1,770	0.0%	0.0%
Intragovernmental Charges	\$109	\$124	\$124	\$132	6.5%	6.5%
Utilities, Services, & Misc.	\$27,969	\$24,480	\$27,275	\$27,310	0.1%	11.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$149,350	\$156,607	\$153,729	\$172,228	12.0%	10.0%
Department Totals:						
Personnel Services	\$2,695,199	\$2,973,857	\$2,837,620	\$3,213,685	13.3%	8.1%
Supplies and Materials	\$90,827	\$100,143	\$95,072	\$105,313	10.8%	5.2%
Travel and Training	\$10,728	\$18,480	\$18,142	\$25,818	42.3%	39.7%
Intragovernmental Charges	\$4,896	\$4,566	\$4,566	\$429,879	9314.8%	9314.8%
Utilities, Services, & Misc.	\$399,005	\$273,574	\$271,313	\$366,452	35.1%	33.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,200,655	\$3,370,620	\$3,226,713	\$4,141,147	28.3%	22.9%

Finance

Authorized Personnel by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration:					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6750 - Asst. Director, Finance	0.50	0.50	0.50	0.40	(0.10)
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst	2.00	3.00	3.00	3.00	
6603 - Senior Budget Analyst	0.00	0.00	0.00	1.00	1.00
6505 - Business Services Manager	0.50	0.50	0.50	0.50	
6500 - Pension Administrator	0.00	0.00	0.00	1.00	1.00
1006 - Sr Administrative Supp Asst.*	1.00	1.00	1.00	1.25	0.25
1005 - Administrative Support Asst.*	0.25	0.25	0.25	0.00	(0.25)
Total Personnel	6.25	7.25	7.25	9.15	1.90
Permanent Full-Time	6.00	7.00	7.00	9.15	2.15
Permanent Part-Time	0.25	0.25	0.25	0.00	(0.25)
Total Permanent	6.25	7.25	7.25	9.15	1.90
Accounting:					
6207 - Accountant	2.00	2.00	2.00	2.00	
6205 - Controller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	3.00	4.00	4.00	4.00	
6201 - Accounting Supervisor	2.00	2.00	2.00	2.00	
1203 - Accounting Assistant	10.00	10.00	10.00	10.00	
Total Personnel	18.00	19.00	19.00	19.00	
Permanent Full-Time	17.50	18.00	18.00	18.00	
Permanent Part-Time	0.50	1.00	1.00	1.00	
Total Permanent	18.00	19.00	19.00	19.00	
Treasury Management:					
6700 - Treasurer	1.00	1.00	1.00	1.00	
1210 - Treasury Support Supervisor	1.00	1.00	1.00	1.00	
1201 - Cashier	5.75	5.75	5.75	5.75	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	8.75	8.75	8.75	8.75	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	8.75	8.75	8.75	8.75	
Purchasing:					
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Contract Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Officer	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.00	8.00	8.00	8.00	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.00	

Finance

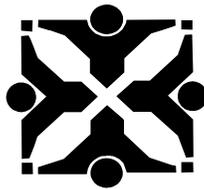
Authorized Personnel by Divisions - (cont)

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
Business License:					
6505 - Bus. Services & Pension Mngr.	0.50	0.50	0.50	0.50	
1006 - Sr Administrative Supp Asst.*	1.00	1.00	1.00	1.75	0.75
1005 - Administrative Support Asst.*	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	2.00	2.00	2.00	2.25	0.25
Permanent Full-Time	1.50	1.50	1.50	2.25	0.75
Permanent Part-Time	0.50	0.50	0.50	0.00	(0.50)
Total Permanent	2.00	2.00	2.00	2.25	0.25
Department Totals					
Permanent Full-Time	41.00	42.50	42.50	45.40	2.90
Permanent Part-Time	2.00	2.50	2.50	1.75	(0.75)
Total Permanent	43.00	45.00	45.00	47.15	2.15

*FY 2015 Administrative Support Assistant was reassigned to a Senior Administrative Support Assistant.

Human Resources

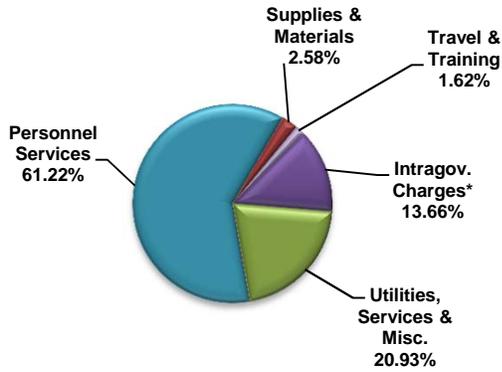
(General Fund)



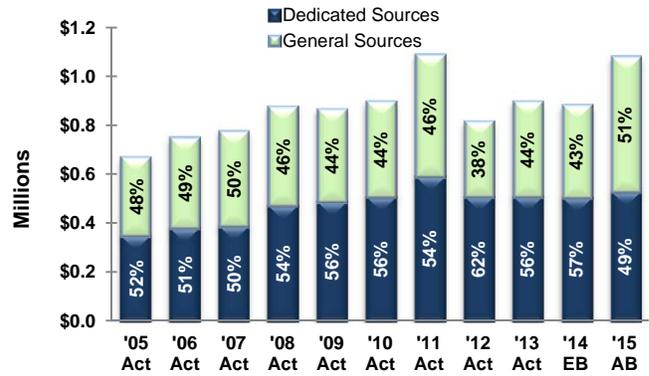
City of Columbia
Columbia, Missouri

HUMAN RESOURCES

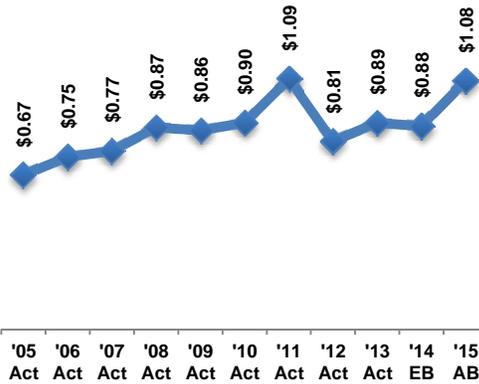
FY 2015 Total Expenditures By Category



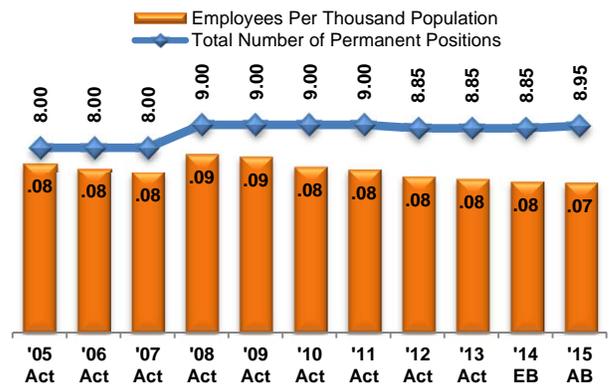
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$616,745	\$632,865	\$618,120	\$659,672	6.7%	4.2%
Supplies & Materials	\$22,013	\$28,990	\$21,147	\$27,810	31.5%	(4.1%)
Travel & Training	\$5,611	\$17,407	\$17,407	\$17,407	0.0%	0.0%
Intragov. Charges*	\$810	\$686	\$686	\$147,134	21348.1%	21348.1%
Utilities, Services & Misc.	\$249,323	\$223,520	\$223,457	\$225,470	0.9%	0.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$27,577 or 3.1%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$550,418	\$492,683	\$502,150	\$525,001	4.6%	6.6%
Grant Revenue						
Interest Revenue						
Fees & Service Charges						
Other Local Revenues	\$28	\$0	\$28	\$30	7.1%	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$550,446	\$492,683	\$502,178	\$525,031	4.6%	6.6%
General Sources	\$344,056	\$410,785	\$378,639	\$552,462	45.9%	34.5%
Total Funding Sources	\$894,502	\$903,468	\$880,817	\$1,077,493	22.3%	19.3%

Description

The Human Resources Department is committed to helping the City of Columbia provide the best possible service to all customers (both employees and citizens) through our people by recruiting, training and retaining a diverse, customer-oriented and high performing workforce. Core services include recruitment, training and development, compensation and classification, benefits administration, wellness, employee relations, compliance and customer service.

Department Objectives

Assist all departments in creating an environment that supports engaged, high performing employees, and enables the City to recruit, retain and compete for talent and ensure retention of institutional knowledge which supports the Workforce Strategic Priority. Develop and maintain classification, compensation and benefits strategy. Create and maintain training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. Improve and seek innovative ways to recognize high performing employees. Assist all departments to comply with all applicable laws, ordinances, policies and procedures.

Highlights / Significant Changes

- Implemented a new classification, compensation and benefits strategy in FY 2014. For FY 2015, maintenance and review of the plan included reviewing classifications that experienced recruitment challenges, all classifications with a midpoint of \$35,000 or less, market rates, Consumer Price Index, internal equity and compression. The system is designed to support the strategic objective to maintain a total compensation system that is internally fair and externally competitive.
- Developed recommendations for a revised performance management system. Implementation will begin in FY 2015. The system is designed to support the strategic objective to seek innovative ways to recognize high performing employees, improve employee satisfaction, and strengthen employee engagement.
- Reviewed citywide pay provisions including recommendations from the classification and compensation study, in preparation for implementation of a new city time and attendance software. Employee represented groups participated in the review of the pay provisions. Revisions will be implemented in two phases, occurring in August 2014 and in October 2014.

Highlights / Significant Changes continued

- Added a new Human Resources Coordinator position in FY 2015. Position will be assigned to recruitment and employee relations to improve response times for investigations and decrease the time it takes to fill permanent positions.
- Reorganized Human Resources Intranet home page by internal service area to make content easier to find. This change was initiated in response to employee feedback received through our annual customer service survey.
- Revised disciplinary forms and procedures and trained supervisors on the revisions.
- Implemented STARS training for supervisors to cultivate a learning culture to improve employee job performance and leadership skills. Additional employees were certified to teach Service with Principles and the Supervisor's Apprenticeship.
- Continue to implement Human Resources Department strategic plan that supports citywide strategic priorities.
- Refine and continue to develop Human Resources performance measures and benchmarks.
- Coordinated a committee to develop a citywide modified duty policy.
- Conducted third annual benefits and HR customer service surveys.
- Employee wellness programs continue to target the prevention and reduction of chronic health conditions seen most in claims payments in the medical insurance plan.
- Drug and alcohol policy and testing procedures are reviewed and updated annually for federally-mandated requirements.
- Continue to facilitate Third Party Examiners under the state Commercial Driver's License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri.
- Recruitment, selection and retention efforts continue to be priorities.
- Provide monthly CPR/AED and first aid training to employees by certified city Wellness Educators.
- Coordinate citywide Small Cash Bonus Award program.

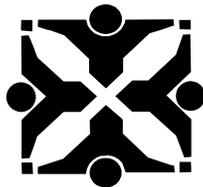
Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
4605 - Human Resources Manager	1.00	1.00	1.00	0.95	(0.05)
4604 - Director, Human Resources	0.85	0.85	0.85	0.75	(0.10)
4603 - Human Resources Coordinator	0.00	0.00	0.00	1.00	1.00
4601 - Human Resources Analyst	1.00	1.00	1.00	0.75	(0.25)
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1402 - Human Resources Technician	2.00	2.00	2.00	1.50	(0.50)
1006 - Sr. Administrative Supp. Asst.	2.00	2.00	2.00	2.00	
Total Personnel	8.85	8.85	8.85	8.95	0.10
Permanent Full-Time	8.85	8.85	8.85	8.95	0.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.85	8.85	8.85	8.95	0.10

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Law Department

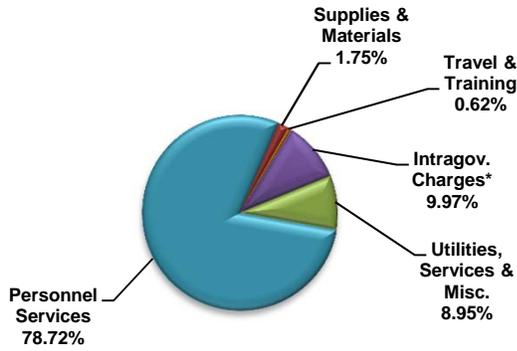
(General Fund)



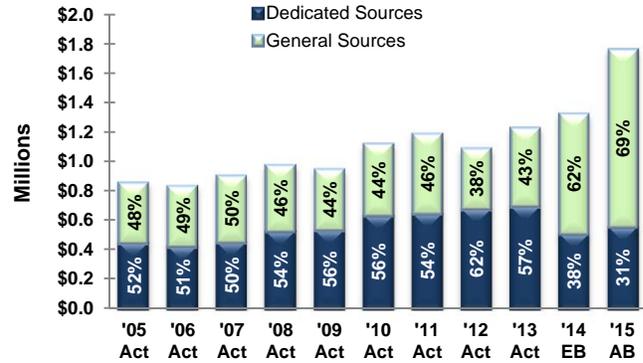
City of Columbia
Columbia, Missouri

Law Department - Summary

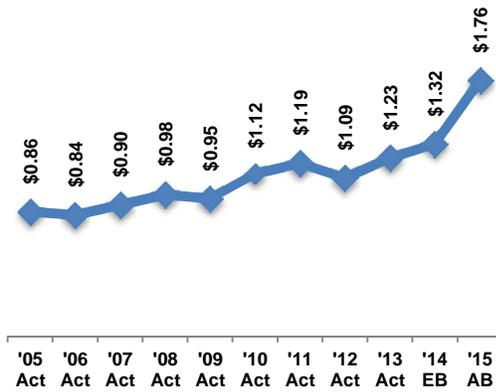
FY 2015 Total Expenditures By Category



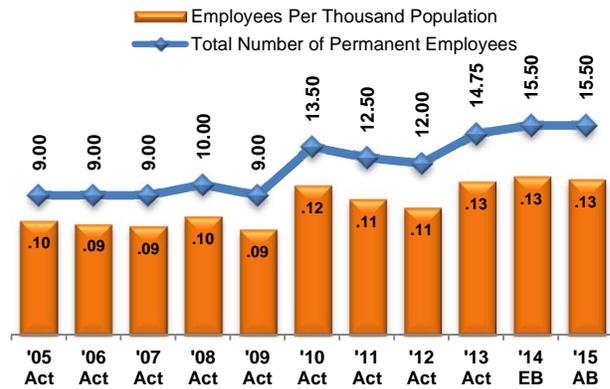
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,147,766	\$1,290,954	\$1,178,287	\$1,383,614	17.4%	7.2%
Supplies & Materials	\$18,489	\$33,394	\$28,701	\$30,703	7.0%	(8.1%)
Travel & Training	\$6,622	\$9,742	\$9,738	\$10,892	11.9%	11.8%
Intragov. Charges*	\$1,655	\$1,863	\$1,863	\$175,243	9306.5%	9306.5%
Utilities, Services & Misc.	\$51,767	\$110,032	\$104,433	\$157,295	50.6%	43.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$138,382 or 9.6%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$448,197	\$482,032	\$489,133	\$536,470	9.7%	11.3%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$204	\$203	\$203	\$203	0.0%	0.0%
Lease/Bond Proceeds						
Transfers	\$0	\$16,992	\$16,992	\$17,000	0.0%	0.0%
Dedicated Sources	\$448,401	\$499,227	\$506,328	\$553,673	9.4%	10.9%
General Sources	\$777,898	\$946,758	\$816,694	\$1,204,074	47.4%	27.2%
Total Funding Sources	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%

Description

The Law Department is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, human rights and American with Disabilities Act (ADA) Coordinator activities, and advising the City Council, the City boards and commissions, the City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

Department Objectives

The Law Department's primary objective is to assist the City Council, Manager and City departments in setting and meeting their objectives by providing high-quality legal support services.

Highlights / Significant Changes

Strategic Priority: Growth Management - Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

- Implementation of a new case management software system within the Prosecution Division is in progress and will streamline internal processes and eliminate the need to access multiple programs to complete tasks. Once the system is fully functional and interfaces between the Law Department and the Court are operational, duplication of effort will decrease significantly. Software is being purchased by the Information Technologies Department. (Supporting Activities)

Highlights / Significant Changes

- Municode currently provides codification services for the City. The Counselor Division and City Clerk's Office previously used CodeMaster software as a tool to update and post the Code of Ordinances on the City's website. Because CodeMaster software is no longer supported and is not functionally reliable, a transition to Municode's OrdBank to create a permanent, online collection of previous ordinances sent to Municode will be implemented. The CodeBank feature from Municode is a superior replacement for CodeMaster as it creates a permanent, online collection of all past versions of the Code and enables users to easily access, search and print previous versions of the Code. Historical references and original ordinances will be linked electronically in the current Code for ease of research and comparison. The additional cost for this is reflected in the Utilities, Services, and Miscellaneous category.
- City Council approved the addition of an Assistant City Counselor position in the Counselor Division in June of 2014. The new position will focus on community development, land use, planning and zoning matters and will serve as an additional staff resource to the Board of Adjustment and the Planning and Zoning Commission. The FY 2015 budget reflects a full year funding of this position.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Counselor (Civil)	7.75	7.75	8.50	8.50	
Prosecution	7.00	7.00	7.00	7.00	
Total Personnel	14.75	14.75	15.50	15.50	
Permanent Full-Time	14.00	14.00	14.00	14.00	
Permanent Part-Time	0.75	0.75	1.50	1.50	
Total Permanent	14.75	14.75	15.50	15.50	

Law Department

Budget Detail by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Counselor (Civil):						
Personnel Services	\$668,263	\$762,337	\$741,167	\$841,682	13.6%	10.4%
Supplies and Materials	\$15,433	\$25,654	\$24,316	\$22,963	(5.6%)	(10.5%)
Travel and Training	\$4,966	\$6,828	\$6,824	\$7,978	16.9%	16.8%
Intragovernmental Charges	\$670	\$962	\$962	\$94,024	9673.8%	9673.8%
Utilities, Services, & Misc.	\$39,139	\$88,251	\$84,652	\$134,591	59.0%	52.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$728,471	\$884,032	\$857,921	\$1,101,238	28.4%	24.6%
Prosecution:						
Personnel Services	\$479,503	\$528,617	\$437,120	\$541,932	24.0%	2.5%
Supplies and Materials	\$3,056	\$7,740	\$4,385	\$7,740	76.5%	0.0%
Travel and Training	\$1,656	\$2,914	\$2,914	\$2,914	0.0%	0.0%
Intragovernmental Charges	\$985	\$901	\$901	\$81,219	8914.3%	8914.3%
Utilities, Services, & Misc.	\$12,628	\$21,781	\$19,781	\$22,704	14.8%	4.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$497,828	\$561,953	\$465,101	\$656,509	41.2%	16.8%
Total Department						
Personnel Services	\$1,147,766	\$1,290,954	\$1,178,287	\$1,383,614	17.4%	7.2%
Supplies and Materials	\$18,489	\$33,394	\$28,701	\$30,703	7.0%	(8.1%)
Travel and Training	\$6,622	\$9,742	\$9,738	\$10,892	11.9%	11.8%
Intragovernmental Charges	\$1,655	\$1,863	\$1,863	\$175,243	9306.5%	9306.5%
Utilities, Services, & Misc.	\$51,767	\$110,032	\$104,433	\$157,295	50.6%	43.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,226,299	\$1,445,985	\$1,323,022	\$1,757,747	32.9%	21.6%

Authorized Personnel by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Counselor (Civil):					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	1.00	1.00	1.00	1.00	
3301 - Assistant City Counselor	4.00	4.00	4.75	4.75	
3290 - Paralegal	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	0.75	0.75	0.75	0.75	
Total Personnel	7.75	7.75	8.50	8.50	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.75	0.75	1.50	1.50	
Total Permanent	7.75	7.75	8.50	8.50	
Prosecution:					
3301 - Assistant City Counselor	3.00	2.00	2.00	2.00	
3300 - City Prosecutor	0.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	3.00	3.00	3.00	3.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Total Department					
Permanent Full-Time	14.00	14.00	14.00	14.00	
Permanent Part-Time	0.75	0.75	1.50	1.50	
Total Permanent	14.75	14.75	15.50	15.50	

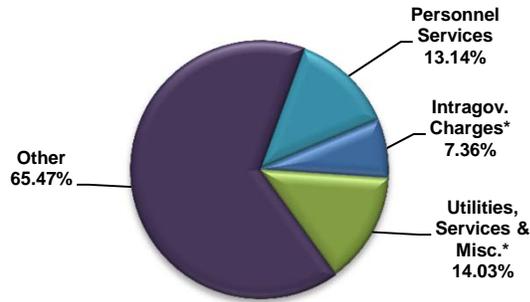
City General Non-Departmental Expenditures (General Fund)



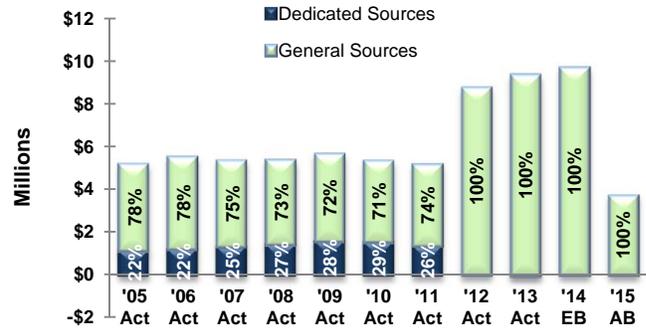
City of Columbia
Columbia, Missouri

City General - Non-Departmental Expenses

FY 2015 Total Expenditures By Category

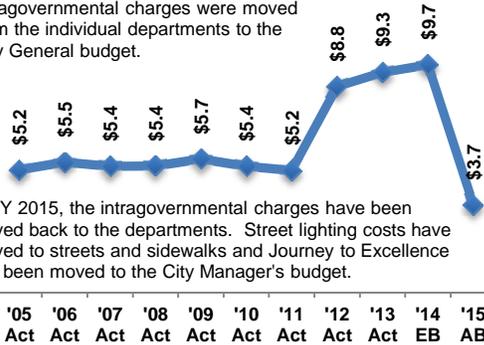


Funding Sources



Total Expenditures (in Millions)

In FY 2012, most General Fund intragovernmental charges were moved from the individual departments to the City General budget.



In FY 2015, the intragovernmental charges have been moved back to the departments. Street lighting costs have moved to streets and sidewalks and Journey to Excellence has been moved to the City Manager's budget.

Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$25,367	\$457,715	\$457,715	\$488,079	6.6%	6.6%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges*	\$3,690,549	\$3,768,389	\$3,768,389	\$273,306	(92.7%)	(92.7%)
Utilities, Services & Misc.*	\$2,097,083	\$1,952,436	\$1,952,436	\$520,956	(73.3%)	(73.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$3,527,590	\$3,494,523	\$3,494,523	\$2,431,381	(30.4%)	(30.4%)
Total	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)
Operating Expenses	\$5,812,999	\$6,178,540	\$6,178,540	\$1,282,341	(79.2%)	(79.2%)
Non-Operating Expenses	\$3,527,590	\$3,494,523	\$3,494,523	\$2,431,381	(30.4%)	(30.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)

*In FY 2015 Intragov. charges and other department related expenses have been reallocated from City General back to the individual departments.

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes(CATV Revenues)	\$0	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	(\$4,794)	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers (Transportation Sales Tax)	\$0	\$0	\$0	\$0		
Dedicated Sources	(\$4,794)	\$0	\$0	\$0		
General Sources	\$9,345,383	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)
Total Funding Sources	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)	(61.6%)

City General - Non-Departmental Expenses

110-8500

Description

City General is the part of the budget where non-departmental expenditures are located. These include various subsidies and transfers as well as other items which are not related to a specific department.

Highlights / Significant Changes

- In an effort to more accurately reflect the total costs for general fund departments, a number of expenses have been allocated directly to those departments beginning in FY 2015. These include:
 - Journey to Excellence program is now budgeted in the City Manager's budget.
 - Street Lighting is now budgeted in the Streets and Sidewalks budget.
 - The Fire Territorial Agreement is now budgeted in the Fire Department budget.
 - Intragovernmental charges that can be allocated to departments on some basis (square feet, number of computers, etc.) have been budgeted in those respective departments.
 - Financial fees have been allocated to the Finance Dept.

Highlights / Significant Changes continued

- Council Reserve \$70,000 has been set aside for the Council to allocate during the fiscal year.
- Contingency of \$100,000 has been budgeted.
- There is no transfer to the Capital Projects Fund for FY 2015. The FY 2014 amount reflected the general fund portion of the COFERS ERP software project.
- The FY 2015 transfer to the Convention and Visitors Bureau reflects Cultural Affairs' portion of parking lot repair costs at the Walton Building.
- Transfers to the special obligation debt service funds reflect the debt assessed to the general fund for the purchase and improvement to the Health Facility and the construction, expansion, renovation, and equipping of the downtown government center.

Subsidies, Transfers, and Other (Detail)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Percent Change
SUBSIDIES:					
Recreation Services	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910	0.0%
TRANSFERS:					
Parking	\$5,000	\$0	\$0	\$0	
2006B S.O. Bond Fund	\$297,500	\$294,750	\$294,750	\$296,375	0.6%
2008B S.O. Bond Fund	\$955,334	\$961,046	\$961,046	\$970,096	0.9%
Capital Projects Fund	\$997,956	\$1,081,817	\$1,081,817	\$0	(100.0%)
Sustainability Fund	\$56,168	\$0	\$0	\$0	
Fleet Operations	\$8,134	\$0	\$0	\$0	
Convention & Visitors Bureau	\$5,000	\$0	\$0	\$8,000	
Airport Fund	\$45,588	\$0	\$0	\$0	
Total Transfers	\$2,370,680	\$2,337,613	\$2,337,613	\$1,274,471	(45.5%)
OTHER:					
Health Facility - Condo Assoc.	\$12,334	\$32,800	\$32,800	\$20,000	(39.0%)
Leadership for Perform. Excellence *	\$20,431	\$34,490	\$34,490	\$0	(100.0%)
Street Lighting *	\$806,589	\$807,000	\$807,000	\$0	(100.0%)
Miscellaneous Nonprogrammed *	\$670,202	\$1,017,338	\$1,017,338	\$629,034	(38.2%)
Council Reserve	\$0	\$82,770	\$82,770	\$70,000	(15.4%)
Contingency	\$0	\$30,380	\$30,380	\$100,000	229.2%
Intragovernmental Charges *	\$3,690,549	\$3,765,166	\$3,765,166	\$259,009	(93.1%)
PILOT for CEC Prop. Taxes Lost	\$612,894	\$408,596	\$408,596	\$204,298	(50.0%)
Total Other	\$5,812,999	\$6,178,540	\$6,178,540	\$1,282,341	(79.2%)
Total City General	\$9,340,589	\$9,673,063	\$9,673,063	\$3,713,722	(61.6%)

* In FY 2015 costs have been moved to various general fund departments to better reflect total departmental costs.

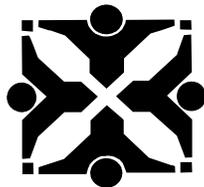
Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
There are no personnel assigned to this budget.					

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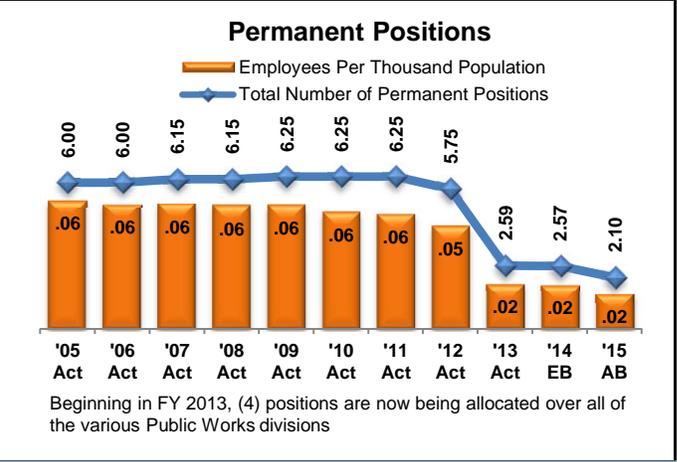
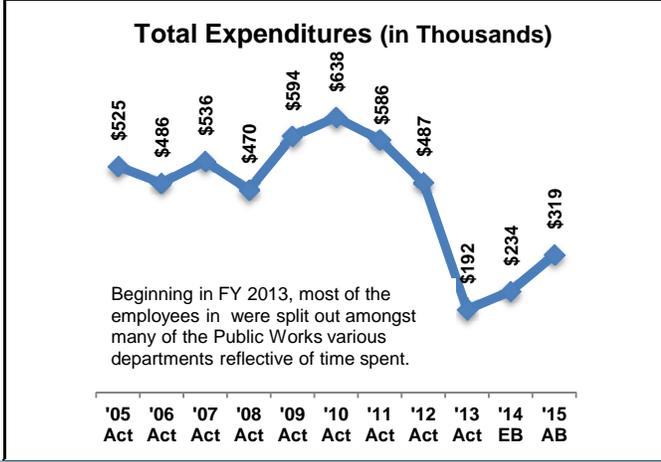
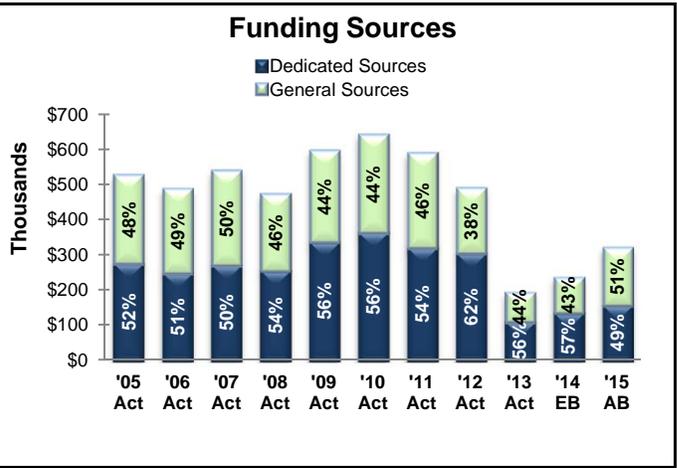
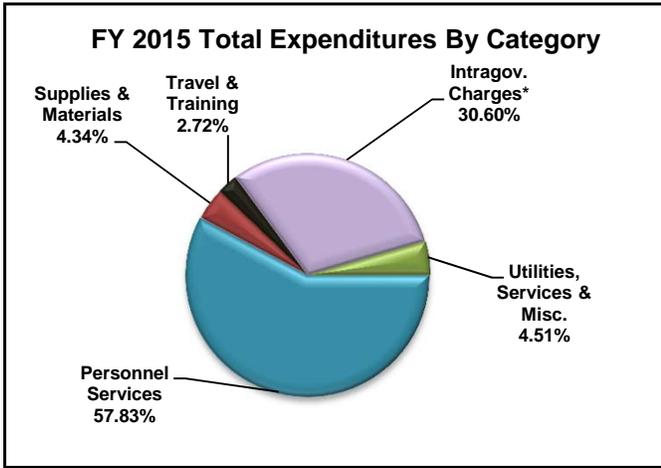
Public Works - Administration

(General Fund)



City of Columbia
Columbia, Missouri

Public Works - Administration



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$158,819	\$209,450	\$200,729	\$184,588	(8.0%)	(11.9%)
Supplies & Materials	\$17,186	\$16,700	\$12,834	\$13,842	7.9%	(17.1%)
Travel & Training	\$2,600	\$7,085	\$7,085	\$8,685	22.6%	22.6%
Intragov. Charges*	\$987	\$167	\$167	\$97,673	58386.8%	58386.8%
Utilities, Services & Misc.	\$12,063	\$13,654	\$13,642	\$14,380	5.4%	5.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is (\$25,394) or -10.3%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$117,554	\$134,907	\$133,722	\$155,462	16.3%	15.2%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	(\$35)	\$600	(\$2)	\$0	(100.0%)	(100.0%)
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$117,519	\$135,507	\$133,720	\$155,462	16.3%	14.7%
General Sources	\$74,136	\$111,549	\$100,737	\$163,706	62.5%	46.8%
Total Funding Sources	\$191,655	\$247,056	\$234,457	\$319,168	36.1%	29.2%

Description

The Administration section provides management of all divisions and functions of the Department including Solid Waste, Sanitary Sewer, Storm Water, Transportation, Airport, Streets and Sidewalks, Parking, GIS, Engineering, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

Highlights / Significant Changes

Strategic Priority: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- One Senior Administrative Support Assistant position in the Admin office is being reassigned to an Administrative Supervisor, who will supervise personnel in both the Administration division and the Parking division. The reduction in the Personnel Services category reflects the reallocation of some of the position's costs to Parking.
- In addition, part of one Administrative Assistant position will now be reassigned from the Parking division to Administration.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

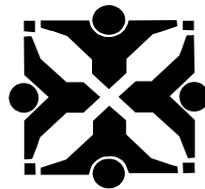
Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Sr. Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director of Public Works	0.02	0.02	0.02	0.02	
5800 - Asst. to the PW Director	0.50	0.50	0.50	0.50	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
1007 - Administrative Supervisor*	0.00	0.00	0.00	0.33	0.33
1006 - Senior Admin. Support Asst.*	1.82	1.80	1.80	0.80	(1.00)
1005 - Administrative Support Asst.	0.00	0.00	0.00	0.20	0.20
Total Personnel	2.59	2.57	2.57	2.10	(0.47)
Permanent Full-Time	2.59	2.57	2.57	2.10	(0.47)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.59	2.57	2.57	2.10	(0.47)

*FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Supervisor and the position is split between Administration, Parking Utility Fund and Building and Custodial Maintenance.

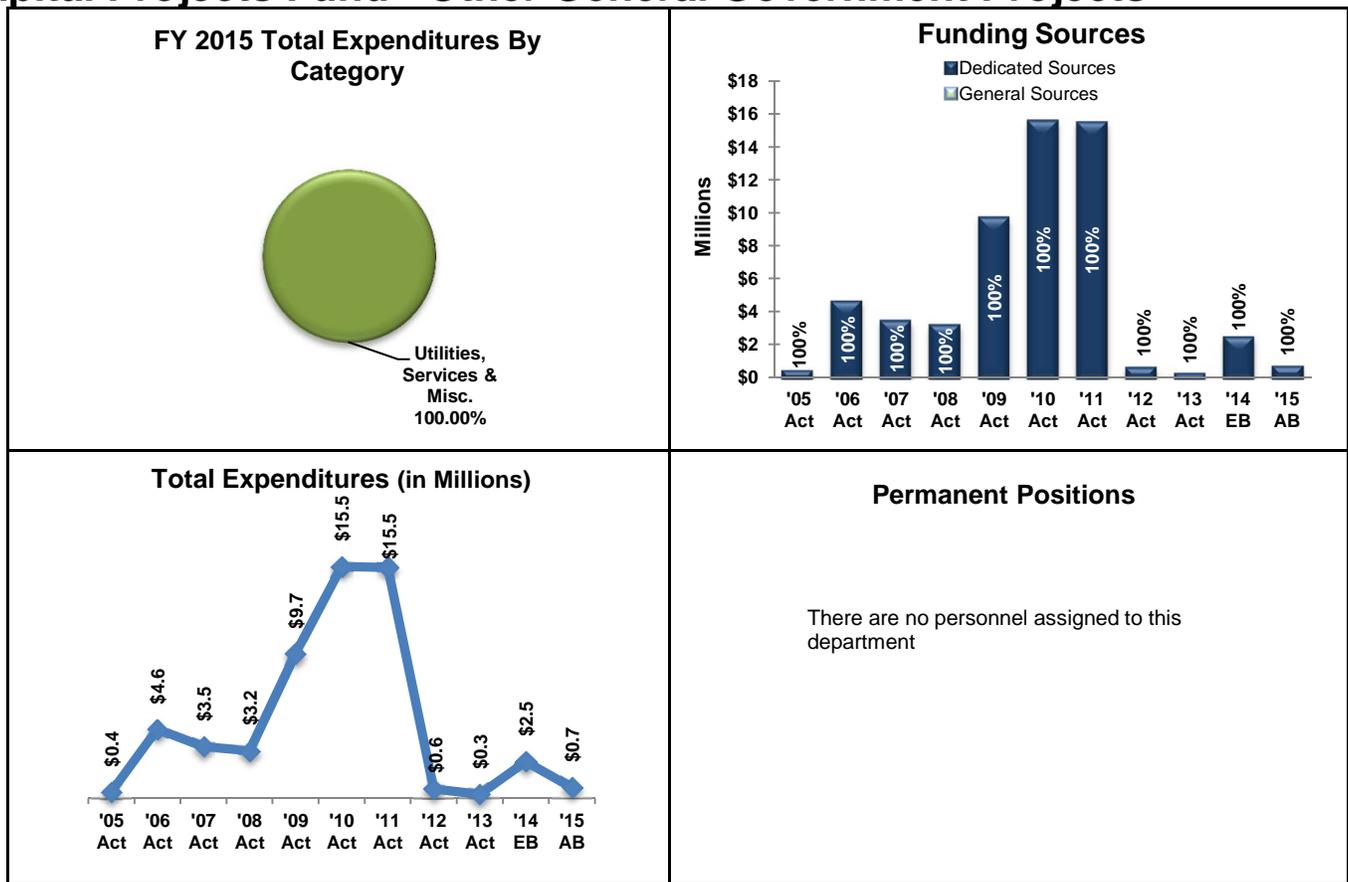
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Capital Projects Fund - Other General Government Projects



City of Columbia
Columbia, Missouri

Capital Projects Fund - Other General Government Projects



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$14,453	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$53,913	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Capital	\$0	\$0	\$0	\$0		
Other	\$195,723	\$0	\$0	\$0		
Total	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
Total Expenses	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues						
Lease/Bond Proceeds						
Operating Transfers *	\$1,873,743	\$779,367	\$779,367	\$715,000	(8.3%)	(8.3%)
Use of Existing Resources	(\$1,609,654)	\$1,693,171	\$1,693,171	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$264,089	\$2,472,538	\$2,472,538	\$715,000	(71.1%)	(71.1%)

* Transfer from Electric, Information Technologies, and Utility Customer Services Fund for Enterprise Resource Group software and a Transfer from the Public Improvement Fund.

Major Projects

Fiscal Impact

- Transfer from Enterprise Resource Project to cover cost of the Project Manager, Senior Budget Analyst, and a portion of an Accountant and Budget Analyst.
- Eighth Street Plan Avenue of the Columns
- Second year of four year plan to fund a Disaster Recovery Facility.
- Annual funding for maintenance, special projects and contingency

Authorized Personnel

<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
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There are no personnel assigned to this budget.

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Other General Govt							
1 Adopt A Spot C00100 [ID: 7]						2009	2009
Total							
2 Annual - Contingency C40138 [ID: 518]							
Gen Fd/PI	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000		
3 Annual - Downtown Special Projects C00140 [ID: 519]							
CVB			\$20,000				
Gen Fd/PI	\$20,000						
Unfunded				\$60,000	\$20,000		
Total	\$20,000		\$20,000	\$60,000	\$20,000		
4 Grissum Fuel Site upgrades C72001 [ID: 527]						1999	2008
Total							
5 Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]							
Gen Fd/PI		\$75,000	\$75,000	\$75,000			
Total		\$75,000	\$75,000	\$75,000			
6 Disaster Recovery Facility C00538 [ID: 1736]						2014	2014
Contrib from Utilities	\$80,000	\$50,000	\$80,000	\$30,000			
Total	\$80,000	\$50,000	\$80,000	\$30,000			
7 Eighth St. Plan Avenue of the Columns C00126 [ID: 526]						2011	2012
Gen Fd/PI	\$300,000	\$300,000	\$300,000	\$485,900			
Total	\$300,000	\$300,000	\$300,000	\$485,900			
8 Proximity Locks - C00599 [ID: 1858]						2015	2015
Gen Fd/PI		\$150,000					
Total		\$150,000					
9 Transfer to GF for COFFERS Project Manager C00476 [ID: 1567]						2013	2013
PYA - various	\$218,656	\$124,508					
Total	\$218,656	\$124,508					
10 Walton Building Capital Improvements C00587 [ID: 1846]						2015	2015
CVB		\$40,000	\$30,000	\$50,000			
Total		\$40,000	\$30,000	\$50,000			
11 Grissum Building Renovations [ID: 1821]						2016	2018
Future FY 2015 Ballot			\$500,000	\$5,000,000			
Total			\$500,000	\$5,000,000			

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Other General Government Funding Source Summary							
Contrib from Utilities	\$80,000	\$50,000	\$80,000	\$30,000			
CVB		\$40,000	\$50,000	\$50,000			
Gen Fd/PI	\$420,000	\$625,000	\$475,000	\$860,900	\$100,000		
New Funding	\$500,000	\$715,000	\$605,000	\$940,900	\$100,000		
PYA - various	\$218,656	\$124,508					
Prior Year Funding	\$218,656	\$124,508			\$0		
Future FY 2015 Ballot			\$500,000	\$5,000,000			
Future Funding			\$500,000	\$5,000,000	\$0		
Unfunded				\$60,000	\$20,000		
Unfunded				\$60,000	\$20,000		
Total	\$718,656	\$839,508	\$1,105,000	\$6,000,900	\$120,000		

Other General Government Current Capital Projects

1	Blind Boone Home C00123 [ID: 522]					2009	2010
2	Disabilities Commission Projects [ID: 1730]					2013	2013
3	Enterprise Resource Group Software COFERS- C00476 [ID: 1397]					2011	2012
4	Land Grissum Expansion - C00369 [ID: 1148]					2008	2008
5	Municipal Office Space Expansion C00099 [ID: 512]					2013	2013
6	Preliminary Project Studies C40140 [ID: 535]					2009	2009
7	Replace P&R Fleet Maintenance Building C72002 [ID: 1568]					2012	2012
8	Satellite Ops - Location in SW Columbia C00077 [ID: 517]					2011	2012
9	Site: New Day/Room @ the Inn [ID: 1729]					2013	2013

Other General Government Impact of Capital Projects

Municipal Office Space Expansion C00099 [ID: 512]

Will increase operating space and maintenance and utilities associated. Will reduce lease expense in Police, Water & Light and other budgets. The operating impact has been incorporated into departments' budgets since 2010. The City will seek Leadership in Environmental Engineering and Design (LEED) certification.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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General Government Debt -

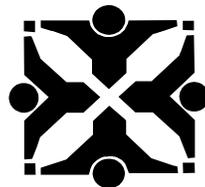
2006B Special Obligation Revenue Refunding and Improvement Bonds

2008B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

(Debt Service Funds)



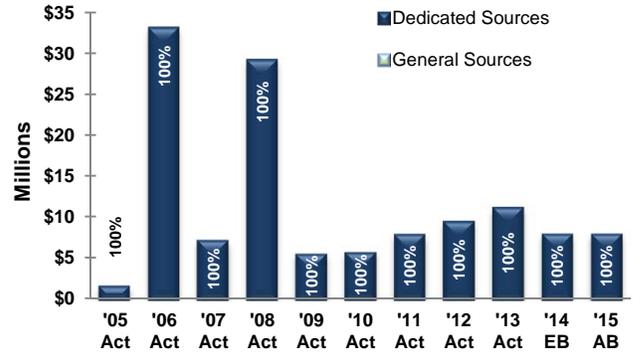
City of Columbia
Columbia, Missouri

General Government Debt - Debt Service Funds

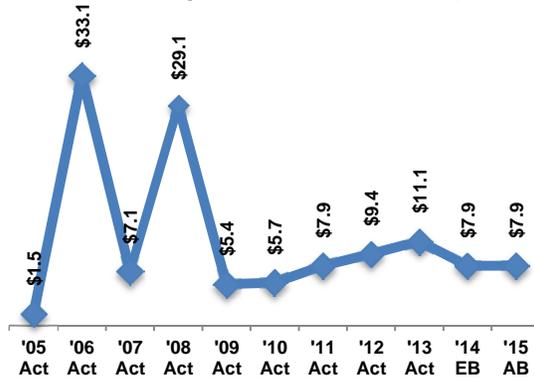
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$3,231,306	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$7,912,026	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Total	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue	(\$55,315)	\$75,000	\$146,728	\$146,728	0.0%	95.6%
Fees and Service Charges						
Other Local Revenues	\$1,828,913	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$5,700,000	\$0	\$0	\$0		
Operating Transfers	\$6,437,175	\$6,417,822	\$6,417,822	\$6,399,804	(0.3%)	(0.3%)
Use of Fund Balance	\$0	\$154,048	\$82,320	\$94,638	15.0%	(38.6%)
Less: Amt. Added to Fund Balance	(\$2,767,441)	\$0	\$0	\$0		
Dedicated Sources	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$11,143,332	\$7,904,364	\$7,904,364	\$7,898,664	(0.1%)	(0.1%)

DESCRIPTION

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has four debt service funds.

2006B Special Obligation Revenue Refunding and Improvement Bonds

This fund accumulates monies for payment of Series 2006B \$25,615,000 5% Special obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016.

Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loans for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay these loans December 31, 2010. Financing is to be provided by sales tax revenue in the Public Improvement Fund and building lease payments.

2008B Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2008B \$26,795,000, 4.3% Special obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds.

Missouri Transportation Finance Corporation Loan

This fund accumulates monies for payment of the \$8.2 million, 3.92% loan for improvements to the Stadium Boulevard Corridor from Broadway to I-70. Financing is to be provided by TDD sales tax revenue.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
There are no personnel assigned to this budget.					

Debt Service Funds - Detail

Special Obligation Bond - Public Building Expansion (Fund 307)

Special Obligation Bond

06 Public Bldg Exp/Renv. (06/29/06) - GF portion (Interest Rates: 5.00% - 5.00%)

Original Issue - \$2,335,000

Balance As of 9/30/2014 - \$565,000

Maturity Date - 2/1/2016

In 2001 the City issued Certificates of Participation to provide funds for the purchase and renovation of the Nowell's property as well as other public building expansion needs. The COPs were advance refunded in 2006. General Funds will be used to pay this portion of the issue.

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$275,000	\$21,375	\$296,375
2016	\$290,000	\$7,250	\$297,250
Total	\$565,000	\$28,625	\$593,625

Special Obligation Bond - Downtown Gov Center (Fund 309)

Special Obligation Bonds

08 Improv. Downtown Govt. Center (Interest Rates: 3.50% - 5.00%)

Original Issue - \$26,795,000

Balance As of 9/30/2014 - \$22,225,000

Maturity Date - 3/1/2028

The City issued Special Obligation Bonds to finance the construction, expansion, renovation and equipping of the City's downtown government center. The City intends to fund the annual debt service payments on the bonds through lease payments to be charged to the City enterprise and governmental departments that will occupy space in the government center.

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$1,195,000	\$945,631	\$2,140,631
2016	\$1,245,000	\$893,594	\$2,138,594
2017	\$1,295,000	\$836,569	\$2,131,569
2018	\$1,345,000	\$783,769	\$2,128,769
2019	\$1,400,000	\$728,869	\$2,128,869
2020	\$1,460,000	\$671,669	\$2,131,669
2021	\$1,520,000	\$612,069	\$2,132,069
2022	\$1,585,000	\$542,043	\$2,127,043
2023	\$1,655,000	\$461,043	\$2,116,043
2024	\$1,730,000	\$382,906	\$2,112,906
2025	\$1,810,000	\$306,550	\$2,116,550
2026	\$1,895,000	\$225,503	\$2,120,503
2027	\$1,990,000	\$139,275	\$2,129,275
2028	\$2,100,000	\$47,250	\$2,147,250
Total	\$22,225,000	\$7,576,740	\$29,801,740

Debt Service Funds - Detail

Special Obligation Bond - Capital Improvement Sales Tax (Fund 307)

Special Obligation Bonds

06/29/2006 (Capital Improvements) (Interest Rates: 5.00% - 5.00%)

Original Issue - \$23,280,000

Balance As of 9/30/2014 - \$5,490,000

Maturity Date - 2/1/2016

The City issued Special Obligation Bonds to finance a portion of the projects authorized by voters with the extension of the one-quarter cent Capital Improvement Sales Tax in November 2005. This tax was effective January 1, 2006 and will run through December 31, 2015. The projects funded with this bond include a number of road projects, fire station and equipment needs, emergency warning sirens and a police training facility.

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$2,685,000	\$207,375	\$2,892,375
2016	\$2,805,000	\$70,125	\$2,875,125
Total	\$5,490,000	\$277,500	\$5,767,500

Lemone Trust Fund (Fund 310)

Special Obligation Bonds - Robert M. Lemone Trust

12/28/10 (2810 Lemone Industrial Blvd. - IBM Building (interest Rate: 5.25%))

Original Issues - \$2,550,000

Balance As of 9/30/2014 - \$1,765,703

Maturity Date - 1/1/2021

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$241,366	\$86,947	\$328,313
2016	\$254,347	\$73,965	\$328,312
2017	\$268,026	\$60,286	\$328,312
2018	\$282,441	\$45,871	\$328,312
2019	\$297,632	\$30,681	\$328,313
2020	\$313,639	\$14,674	\$328,313
2021	\$108,252	\$1,186	\$109,438
Total	\$1,765,703	\$313,610	\$2,079,313

Debt Service Funds - Detail

Lemone Trust Fund (Fund 310)

Special Obligation Bonds - Robert M. Lemone Trust

12/28/10 (2810 Lemone Industrial Blvd. - IBM Building (interest Rate: 6.00%))

Original Issues - \$9,229,723

Balance As of 9/30/2014 - \$6,379,468

Maturity Date - 10/1/2020

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by monthly lease payments for the building.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$894,176	\$363,318	\$1,257,494
2016	\$949,238	\$308,256	\$1,257,494
2017	\$1,009,497	\$247,997	\$1,257,494
2018	\$1,072,649	\$184,845	\$1,257,494
2019	\$1,139,752	\$117,742	\$1,257,494
2020	\$1,210,912	\$46,581	\$1,257,493
2021	\$103,244	\$0	\$103,244
Total	<u>\$6,379,468</u>	<u>\$1,268,739</u>	<u>\$7,648,207</u>

Mo Trans Finance Corp (Fund 311)

Missouri Transportation Finance Corp Loan (Interest rate:3.92%)

Original Issue - \$8,200,000

Balance As of 9/30/2014 - \$6,337,186

Maturity date - 3/1/2022

Ordinance #20001 authorized a direct loan agreement with the Missouri Transportation Finance Corp for improvements to the Stadium Boulevard Corridor from Broadway to I-70. \$2.5 million of the loan was obtained during FY 2012 with the balance of \$5.7 million to be received 10/1/2012.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$742,341	\$241,135	\$983,476
2016	\$771,113	\$212,363	\$983,476
2017	\$802,250	\$181,226	\$983,476
2018	\$834,006	\$149,470	\$983,476
2019	\$867,020	\$116,456	\$983,476
2020	\$901,086	\$82,390	\$983,476
2021	\$937,009	\$46,467	\$983,476
2022	\$482,361	\$9,376	\$491,737
Total	<u>\$6,337,186</u>	<u>\$1,038,883</u>	<u>\$7,376,069</u>



Health and Environment



Description

The Health and Environment departments are a group of departments with a central mission to preserve, protect, and promote our community. These departments are diverse in that they receive their funding through one of three mechanisms: from general city funds, special revenue funds, or funds held in trust. The departments which receive general city funding include Public Health and Human Services, Community Development, Economic Development, and Cultural Affairs. While there is some funding from dedicated sources such as grants and fees and service charges, much of the funding for these departments is considered to be discretionary and, as such, can be moved from one department to any other general city funded department. The departments that receive special revenue funding include the Convention and Visitors Bureau, Sustainability Fund, and the Community Development Block Grant Fund. The funding for these departments are dedicated and must be used to meet the specific needs of those departments. The department which has funding held in trust is the Contributions Fund. Funds received in this department must be used for the specific purpose designated.

Health and Human Services

Public Health and Human Services promotes and protects the health, safety, and well-being of the community.

Economic Development

Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia.

Cultural Affairs

Cultural Affairs enhances the vitality of the city and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive by fostering opportunities for creative expression and the preservation and celebration of the City's multi-cultural heritage.

Community Development

The Office of Neighborhood Services, Building and Site Development and Planning have been combined into one department to better serve the public. The goal is customer service. Neighborhood Services improves the quality of life for Columbia's residents through fairly and swiftly enforcing city codes related to residential life and building a sense of community by offering valuable volunteer opportunities, and providing resources for neighborhood leaders to solve issues independently. Building and Site Development responds to our community's building safety needs in order to deliver an effective and efficient system of services, which minimizes risk to life, health and property. Planning provides long-range land use planning, transportation, housing, community and economic development planning services to the community.

Community Development Block Grant

Community Development Block Grant Fund (CDBG) administers federal funding to improve low to moderate income neighborhoods through improvement of public infrastructure and community facilities, demolition of dilapidated buildings, and construction of replacement housing, assistance to home owners and prospective home buyers, and rehabilitation of existing housing.

Convention and Visitors Bureau

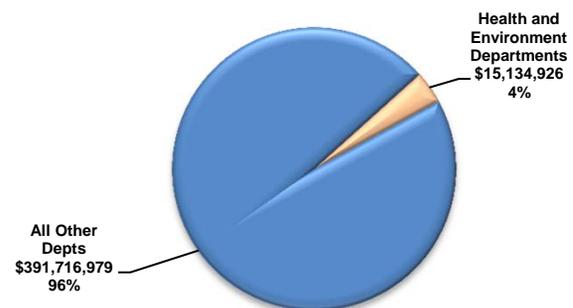
Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing.

Sustainability Fund

Sustainability Fund spearheads sustainability and energy efficiency efforts in the community. This department has been moved to the City Manager's Department effective in the FY 2014 budget.

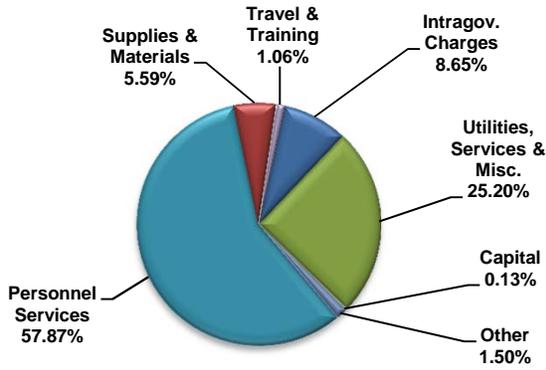
Contributions Fund

Contributions Fund manages donations to support and improve our community.

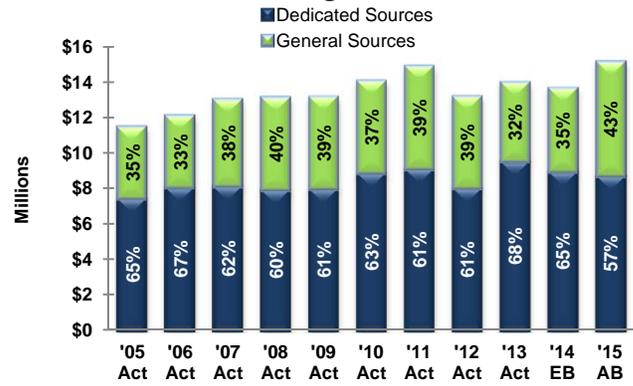


Health and Environment - Summary

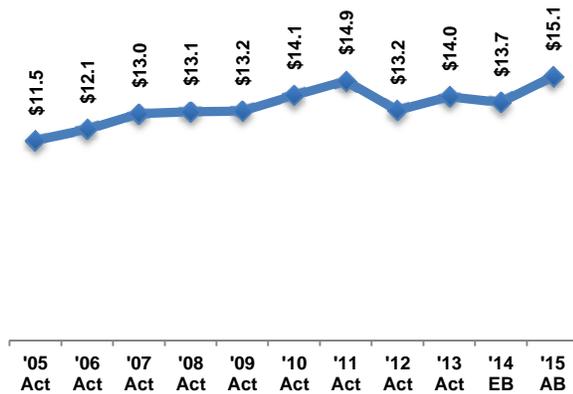
FY 2015 Total Expenditures By Category



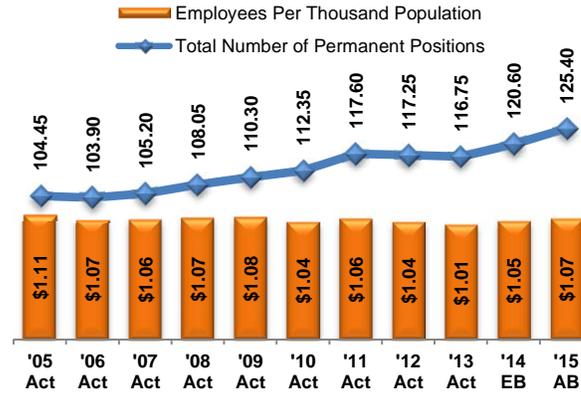
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



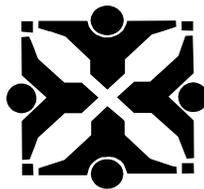
Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$7,643,827	\$8,183,419	\$7,866,462	\$8,758,050	11.3%	7.0%
Supplies & Materials	\$745,610	\$859,418	\$724,059	\$845,393	16.8%	(1.6%)
Travel & Training	\$80,528	\$139,921	\$133,471	\$160,886	20.5%	15.0%
Intragov. Charges	\$202,273	\$207,715	\$207,918	\$1,309,457	529.8%	530.4%
Utilities, Services & Misc.	\$4,429,977	\$4,276,766	\$4,220,613	\$3,814,444	(9.6%)	(10.8%)
Capital	\$230,501	\$114,598	\$105,839	\$19,500	(81.6%)	(83.0%)
Other	\$651,960	\$394,086	\$394,086	\$227,196	(42.3%)	(42.3%)
Total	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%
Operating Expenses	\$13,102,215	\$13,667,239	\$13,152,523	\$14,888,230	13.2%	8.9%
Non-Operating Expenses	\$651,960	\$394,086	\$394,086	\$227,196	(42.3%)	(42.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$230,501	\$114,598	\$105,839	\$19,500	(81.6%)	(83.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Rec. Taxes & Other Loc. Txns	\$2,153,251	\$2,098,286	\$2,244,783	\$2,289,679	2.0%	9.1%
Grants	\$4,267,532	\$3,364,191	\$3,270,512	\$3,139,393	(4.0%)	(6.7%)
Interest Revenue	(\$26,866)	\$67,250	\$62,320	\$62,320	0.0%	(7.3%)
Fees & Service Charges	\$2,376,891	\$2,371,107	\$2,595,935	\$2,664,614	2.6%	12.4%
Other Local Revenues	\$624,631	\$568,748	\$649,828	\$414,742	(36.2%)	(27.1%)
Operating Transfer	\$147,566	\$200,034	\$200,034	\$214,269	7.1%	7.1%
Appropriated Fund Balance	\$11,348	\$0	\$0	\$0		
Use of Fund Balance	\$431,793	\$53,639	\$0	\$892		(98.3%)
Less: Amt Added to Fund Bal	(\$460,741)	\$0	(\$102,939)	(\$97,824)	(5.0%)	
Dedicated Sources	\$9,525,405	\$8,723,255	\$8,920,473	\$8,688,085	(2.6%)	(0.4%)
General Sources	\$4,459,271	\$5,452,668	\$4,731,975	\$6,446,841	36.2%	18.2%
Total Funding Sources	\$13,984,676	\$14,175,923	\$13,652,448	\$15,134,926	10.9%	6.8%

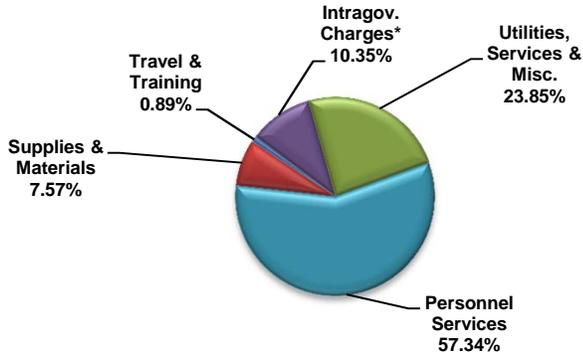
Public Health &
Human Services
Department
(General Fund)



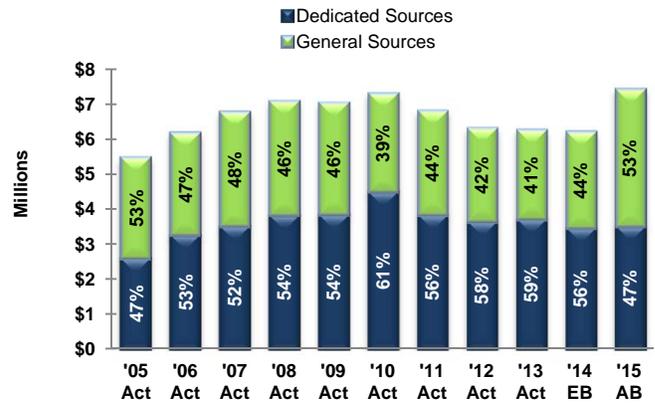
City of Columbia
Columbia, Missouri

Public Health & Human Services - Summary

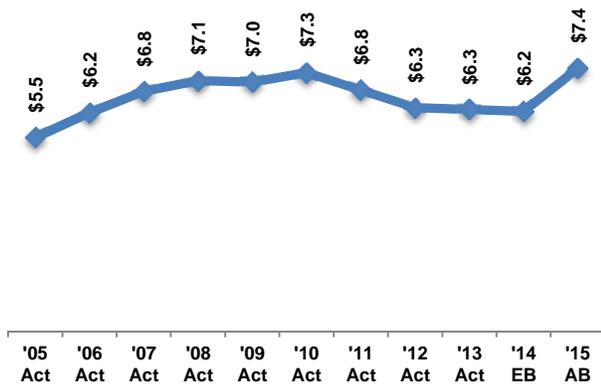
FY 2015 Total Expenditures By Category



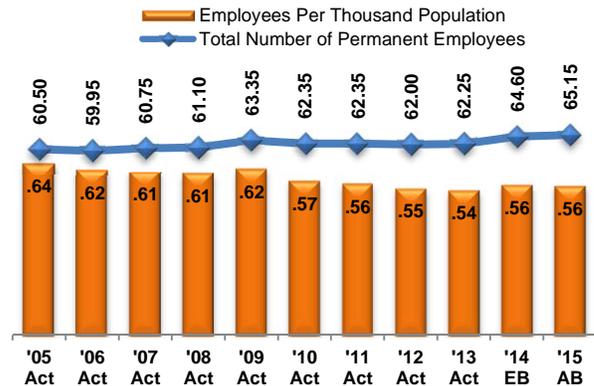
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14AB
Personnel Services	\$3,876,266	\$4,170,391	\$3,889,680	\$4,248,935	9.2%	1.9%
Supplies & Materials	\$483,942	\$589,880	\$454,199	\$560,987	23.5%	(4.9%)
Travel & Training	\$32,844	\$73,507	\$60,857	\$66,147	8.7%	(10.0%)
Intragov. Charges*	\$24,113	\$36,604	\$36,854	\$767,021	1981.2%	1995.5%
Utilities, Services & Misc.	\$1,802,263	\$1,763,901	\$1,722,649	\$1,767,561	2.6%	0.2%
Capital	\$32,620	\$44,348	\$35,812	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$1,603 or 0.0%

Operating Expenses	\$6,219,428	\$6,634,283	\$6,164,239	\$7,410,651	20.2%	11.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$32,620	\$44,348	\$35,812	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$2,476,906	\$2,474,629	\$2,410,915	\$2,452,861	1.7%	(0.9%)
Interest						
Fees & Service Charges	\$828,050	\$788,320	\$778,525	\$782,120	0.5%	(0.8%)
Other Local Revenue	\$382,761	\$217,562	\$238,507	\$238,747	0.1%	9.7%
Other Funding Sources/Transfers	\$14,523	\$14,693	\$14,693	\$14,523	(1.2%)	(1.2%)
Appropriated Fund Balance						
Dedicated Sources	\$3,702,240	\$3,495,204	\$3,442,640	\$3,488,251	1.3%	(0.2%)
General Sources	\$2,549,808	\$3,183,427	\$2,757,411	\$3,922,400	42.2%	23.2%
Total Funding Sources	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%

Public Health & Human Services Department - Summary 110-30 to 110-34

Description

The Columbia/Boone County Department of Public Health & Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

Department Objectives

Administration: Responsible for the overall management of department operations. Includes the Epidemiology, Planning, and Evaluation Unit; Public Communications; and Vital Records. Provides staff support to the Board of Health.

Community Health Promotion: Supports overall community health with programs focused on overweight/obesity, physical activity, nutrition, adolescent health, HIV/STD, and health literacy. Emphasis is placed on evidence-based, comprehensive approaches to planning, developing, and evaluating health promotion initiatives to address social determinants of health.

Animal Control: Enforces Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, responsible pet ownership education, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations, and responding to injured animal and wildlife calls 24 hours per day.

Environmental Public Health: Enforces city, county, and state ordinances, rules, and regulations relating to environmental health and sanitation. Services include food service, licensed day care, lodging facility, and tattoo establishment inspections; food handler education and certification; recreational water testing and analysis; permitting and monitoring of public and semi-public swimming pools; environmental lead assessments; and mosquito control. The unit administers the Boone County Waste Water Permit Program and enforces the county's nuisance ordinance.

Community Health: Provides population-based health services including: communicable disease investigation and treatment; tuberculosis control; immunizations; child care nurse consultation; blood lead testing; chronic disease screening and education; tobacco cessation; and refugee, family planning, well-woman, and sexually transmitted disease clinics.

WIC Program: Provides nutrition education, breastfeeding support and supplemental food packages to women, infants, and children who meet medical and income requirements. The program serves women who are pregnant or breast-feeding; babies born prematurely, at a low birth weight or who demonstrate a medical or nutritional risk factor; and children under age five. Administers the Summer Food Program at Douglass Park.

Social Services: Provides a variety of social services including: maternal/child case management and home visitation services; information and referral; pregnancy testing and counseling; medication assistance; helping customers apply for Medicaid and Medicare; and utility assistance. Also determines eligibility for department services and coordinates the warming and cooling centers program.

Department Objectives- continued

Human Services: Work includes addressing the causes and effects of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Columbia Human Services Commission and the Substance Abuse Advisory Commission.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, vibrant community that promotes health, safety and well-being.

- A new permanent part-time Administrative Support Assistant is requested for the WIC program. Costs are fully offset through savings in the division.
- The NACCHO single-year grant for workforce development planning has ended. Increased funding from the Lichtenstein Foundation will enable the department to expand the school-based influenza vaccination program to all high schools throughout the county. Federal and State revenues are relatively stable. No Environmental Health or Animal Control fee increases are proposed for FY15.
- Intragovernmental charges are included in the department's budget instead of the City General accounts. This improves the year-end reconciliation process with Boone County.
- The total budget without intragovernmental charges has increased \$1,603 or (0.0%).
- Funding for Social Assistance remains unchanged for the sixth straight year at \$893,556.
- A .05 FTE Health Educator position was added. This increases a .95 FTE Health Educator to a 1.00 FTE Health Educator. Costs will be offset by increases in the Teen Outreach Program (TOP) contract from the Missouri Department of Health and Senior Services.

Public Health & Human Services Department - Summary

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	9.00	10.00	10.00	10.00	
Community Health Promotion	3.95	4.00	4.10	4.15	0.05
Animal Control	6.50	7.50	7.50	7.50	
Environmental Public Health	9.30	9.30	9.30	9.30	
Community Health	18.75	17.95	17.95	17.95	
Women, Infants, and Children (WIC)	8.00	8.00	8.00	8.50	0.50
Human & Social Services	6.75	6.75	7.75	7.75	
Total Personnel	62.25	63.50	64.60	65.15	0.55
Permanent Full-Time	56.00	59.00	61.00	61.05	0.05
Permanent Part-Time	6.25	4.50	3.60	4.10	0.50
Total Permanent	62.25	63.50	64.60	65.15	0.55

Public Health & Human Services

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration						
Personnel Services	\$667,824	\$800,969	\$746,815	\$818,264	9.6%	2.2%
Supplies and Materials	\$49,022	\$31,999	\$27,692	\$26,875	(3.0%)	(16.0%)
Travel and Training	\$9,375	\$13,325	\$11,765	\$11,715	(0.4%)	(12.1%)
Intragovernmental Charges	\$3,897	\$4,850	\$4,850	\$148,394	2959.7%	2959.7%
Utilities, Services, & Misc.	\$125,949	\$113,570	\$106,950	\$99,986	(6.5%)	(12.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$856,067	\$964,713	\$898,072	\$1,105,234	23.1%	14.6%
Community Health Promotion						
Personnel Services	\$296,104	\$270,203	\$259,219	\$277,516	7.1%	2.7%
Supplies and Materials	\$53,893	\$42,375	\$42,423	\$44,810	5.6%	5.7%
Travel and Training	\$2,401	\$18,050	\$9,450	\$10,250	8.5%	(43.2%)
Intragovernmental Charges	\$0	\$0	\$0	\$1,421		
Utilities, Services, & Misc.	\$31,740	\$51,006	\$36,816	\$36,200	(1.7%)	(29.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$384,138	\$381,634	\$347,908	\$370,197	6.4%	(3.0%)
Animal Control						
Personnel Services	\$306,601	\$389,278	\$372,463	\$399,362	7.2%	2.6%
Supplies and Materials	\$23,375	\$35,984	\$29,284	\$34,844	19.0%	(3.2%)
Travel and Training	\$0	\$3,152	\$3,152	\$3,152	0.0%	0.0%
Intragovernmental Charges	\$11,601	\$14,805	\$14,805	\$46,532	214.3%	214.3%
Utilities, Services, & Misc.	\$150,331	\$171,133	\$171,029	\$177,852	4.0%	3.9%
Capital	\$0	\$44,348	\$35,812	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$491,908	\$658,700	\$626,545	\$661,742	5.6%	0.5%
Environmental Public Health						
Personnel Services	\$508,402	\$564,820	\$499,590	\$556,894	11.5%	(1.4%)
Supplies and Materials	\$26,463	\$31,083	\$31,500	\$25,204	(20.0%)	(18.9%)
Travel and Training	\$7,483	\$13,140	\$11,785	\$13,140	11.5%	0.0%
Intragovernmental Charges	\$2,458	\$11,034	\$11,034	\$82,056	643.7%	643.7%
Utilities, Services, & Misc.	\$86,804	\$95,385	\$93,195	\$96,078	3.1%	0.7%
Capital	\$32,620	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$664,230	\$715,462	\$647,104	\$773,372	19.5%	8.1%
Community Health						
Personnel Services	\$1,226,852	\$1,225,410	\$1,138,364	\$1,246,806	9.5%	1.7%
Supplies and Materials	\$252,423	\$346,900	\$225,150	\$332,950	47.9%	(4.0%)
Travel and Training	\$6,198	\$14,200	\$14,200	\$14,200	0.0%	0.0%
Intragovernmental Charges	\$4,723	\$4,176	\$4,426	\$312,049	6950.4%	7372.4%
Utilities, Services, & Misc.	\$366,095	\$328,793	\$320,978	\$359,109	11.9%	9.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,856,291	\$1,919,479	\$1,703,118	\$2,265,114	33.0%	18.0%

Public Health & Human Services

Budget Detail By Division - Continued

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Women, Infants and Children (WIC)						
Personnel Services	\$447,515	\$460,140	\$459,966	\$471,662	2.5%	2.5%
Supplies and Materials	\$12,330	\$14,023	\$12,860	\$14,023	9.0%	0.0%
Travel and Training	\$1,897	\$4,179	\$4,179	\$4,179	0.0%	0.0%
Intragovernmental Charges	\$690	\$883	\$883	\$125,457	14108.0%	14108.0%
Utilities, Services, & Misc.	\$16,932	\$38,845	\$38,085	\$38,485	1.1%	(0.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$479,364	\$518,070	\$515,973	\$653,806	26.7%	26.2%
Human Services						
Personnel Services	\$422,968	\$459,571	\$413,263	\$478,431	15.8%	4.1%
Supplies and Materials	\$66,436	\$87,516	\$85,290	\$82,281	(3.5%)	(6.0%)
Travel and Training	\$5,490	\$7,461	\$6,326	\$9,511	50.3%	27.5%
Intragovernmental Charges	\$744	\$856	\$856	\$51,112	5871.0%	5871.0%
Utilities, Services, & Misc.	\$111,584	\$71,613	\$62,040	\$66,295	6.9%	(7.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$607,222	\$627,017	\$567,775	\$687,630	21.1%	
Social Services Funding						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$912,828	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$912,828	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Department Total						
Personnel Services	\$3,876,266	\$4,170,391	\$3,889,680	\$4,248,935	9.2%	1.9%
Supplies and Materials	\$483,942	\$589,880	\$454,199	\$560,987	23.5%	(4.9%)
Travel and Training	\$32,844	\$73,507	\$60,857	\$66,147	8.7%	(10.0%)
Intragovernmental Charges	\$24,113	\$36,604	\$36,854	\$767,021	1981.2%	1995.5%
Utilities, Services, & Misc.	\$1,802,263	\$1,763,901	\$1,722,649	\$1,767,561	2.6%	0.2%
Capital	\$32,620	\$44,348	\$35,812	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,252,048	\$6,678,631	\$6,200,051	\$7,410,651	19.5%	11.0%

Public Health & Human Services

Authorized Positions By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration					
7700 - Director, Public of Hlth & Hum Srvs	1.00	1.00	1.00	1.00	
7680 - Asst. Director, Pub. Hlth & Hum Srv	1.00	1.00	1.00	1.00	
7308 - Public Health Planning Supervisor	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	3.00	3.00	3.00	
4802 - Public Information Spec.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Administrative Supp. Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	9.00	10.00	10.00	10.00	
Permanent Full-Time	9.00	10.00	10.00	10.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	10.00	10.00	10.00	
Community Health Promotion					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7303 - Health Educator	2.70	2.75	2.85	2.90	0.05
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	3.95	4.00	4.10	4.15	0.05
Permanent Full-Time	1.25	1.25	2.25	2.30	0.05
Permanent Part-Time	2.70	2.75	1.85	1.85	
Total Permanent	3.95	4.00	4.10	4.15	0.05
Animal Control					
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	5.00	6.00	6.00	6.00	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	6.50	7.50	7.50	7.50	
Permanent Full-Time	6.50	7.50	7.50	7.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.50	7.50	7.50	7.50	
City Animal Control Officers	3.00	3.00	3.00	3.00	
County Animal Control Officers	2.00	3.00	3.00	3.00	
	5.00	6.00	6.00	6.00	
<i>Note: County animal control officers are funded by the Boone County Commission through the annual contract.</i>					
Environmental Public Health					
7207 - Environmental Public Health Supv	1.00	1.00	1.00	1.00	
7201 - Environmental Public Health Spec.*	7.00	7.00	7.00	7.00	
5132 - Laboratory Analyst	0.05	0.05	0.05	0.05	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	9.30	9.30	9.30	9.30	
Permanent Full-Time	9.30	9.30	9.30	9.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.30	9.30	9.30	9.30	
City Funded Positions	6.70	6.70	6.70	6.70	
** County Funded Env. Health Spec.	2.60	2.60	2.60	2.60	
	9.30	9.30	9.30	9.30	

* In FY 2013 an FDA grant funded (1.00) Environmental Public Health Specialist was added for five years.

** Cost of these positions are reimbursed by Boone County.

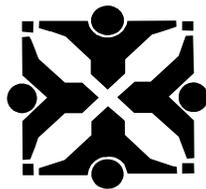
Public Health & Human Services

Authorized Positions By Division - Continued

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Community Health					
7600 - Community Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Supervisor	1.00	1.00	1.00	1.00	
7506 - Nurse Practitioner	2.90	2.00	2.00	2.00	
7503 - Public Health Nurse	7.90	8.00	8.00	8.00	
5132 - Laboratory Analyst	0.95	0.95	0.95	0.95	
1030 - Medical Billing Clerk*	0.00	0.00	0.00	1.00	1.00
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant*	1.00	1.00	1.00	0.00	(1.00)
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
Total Personnel	18.75	17.95	17.95	17.95	0.00
Permanent Full-Time	15.95	16.95	16.95	16.95	
Permanent Part-Time	2.80	1.00	1.00	1.00	
Total Permanent	18.75	17.95	17.95	17.95	0.00
Women, Infants and Children (WIC)					
7451 - WIC Office Specialist	4.00	4.00	4.00	4.00	
7405 - Nutrition Supervisor	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.50	0.50
Total Personnel	8.00	8.00	8.00	8.50	0.50
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	8.00	8.00	8.00	8.50	1.00
Human Services					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist	3.75	3.75	4.75	4.75	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	6.75	6.75	7.75	7.75	0.00
Permanent Full-Time	6.00	6.00	7.00	7.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	6.75	6.75	7.75	7.75	0.00
Department Totals					
Permanent Full-Time	56.00	59.00	61.00	61.05	0.05
Permanent Part-Time	6.25	4.50	3.60	4.10	0.50
Total Permanent	62.25	63.50	64.60	65.15	0.55

*FY 2015 the Senior Administrative Support Assistant was reassigned to a Medical Billing Clerk.

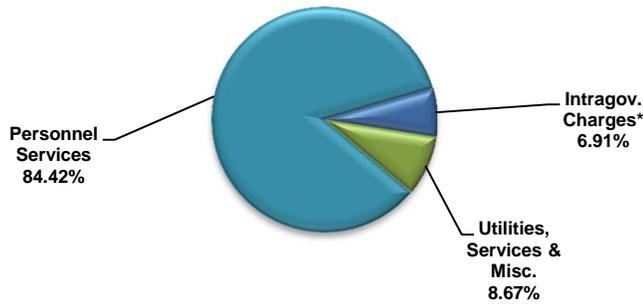
Economic Development Department (General Fund)



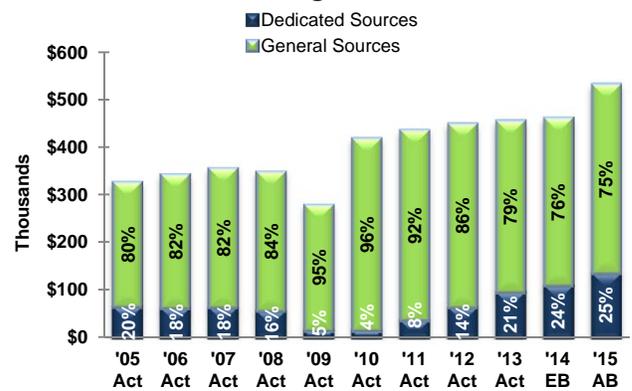
City of Columbia
Columbia, Missouri

Economic Development (General Fund)

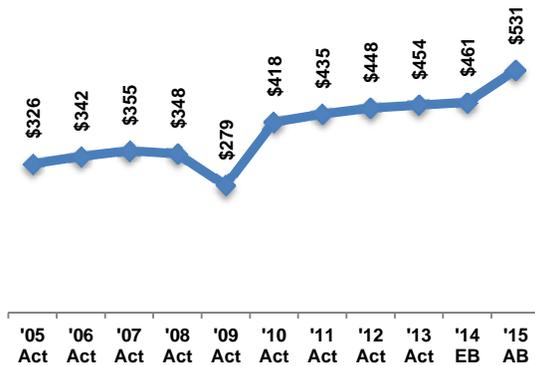
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$402,801	\$409,811	\$409,419	\$448,026	9.4%	9.3%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges*	\$468	\$412	\$412	\$36,679	8802.7%	8802.7%
Utilities, Services & Misc.	\$51,000	\$51,000	\$51,000	\$46,000	(9.8%)	(9.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$33,215 or 7.2%

Operating Expenses	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants						
Interest						
Fees & Service Charges						
Other Local Rev:**	\$44,917	\$55,000	\$59,120	\$84,795	43.4%	54.2%
Other Funding Sources/Trnsfrs	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Appropriated Fund Balance						
Dedicated Sources	\$94,917	\$105,000	\$109,120	\$134,795	23.5%	28.4%
General Sources	\$359,352	\$356,223	\$351,711	\$395,910	12.6%	11.1%
Total Funding Sources	\$454,269	\$461,223	\$460,831	\$530,705	15.2%	15.1%

**Reimbursement from REDI (Regional Economic Development Incorporated)

Description

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local and state development agencies, as well as the local educational institutions in an effort to recruit new investments, assist new business start-ups, and retain existing business. This Department staffs **Regional Economic Development, Inc. (REDI)**, which provides other operating funds.

Department Objectives

The staff's goal is to promote positive economic growth while maintaining Columbia's exceptional quality of life. The department and REDI promote specific activities designed to improve the area's business climate and promote Columbia as a business destination. Promotional and marketing activities include personal contacts, web marketing campaigns, and trade shows, in addition to producing current, relevant reports on the economic indicators of the community. An additional emphasis has also been placed on life sciences and technology development through collaborative efforts between the business community and University of Missouri.

Highlights/Significant Changes

Strategic Priority: Economic Development - Support and further stimulate our regional and local economy.

- The department has been reorganized in an effort to re-direct its efforts from emphasizing traditional business recruitment to greater support for entrepreneurial and technology based efforts. Greater emphasis is being placed on a partnership with the University.
- Staff continues to put an emphasis in the area of life sciences and technology development by supporting and promoting the Life Science Business Incubator and Discovery Ridge Research Park on the University of Missouri campus.
- REDI moved into new downtown space in the 5th Street Garage in December 2012. REDI provides office space to the Small Business Technology Development Center (SBTDC). This new partnership continues to provide enhanced opportunities to build a stronger economic gardening approach to economic development. REDI also operates a small business incubator (co-working space) that opened in the fall of 2012 in the 5th Street Parking Garage.

Highlights/Significant Changes (cont.)

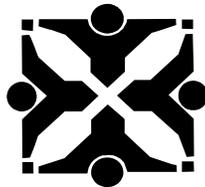
- Staff directs a business retention and expansion program with local industries.
- REDI continues to work toward the attraction of new investments to Columbia/Boone County. Marketing efforts include partnering with various Colleges at the University of Missouri on trade shows and events that highlight the specific strengths of MU. REDI staff participates in the Missouri Partnership marketing program by attending trade shows specific to targeted industries as determined by the State of Missouri's Department of Economic Development.
- REDI is a founding partner and an active participant of the CORE Partnership. This collaboration serves as an economic development marketing organization for the counties of Boone, Cole, Callaway, Cooper and Audrain counties.
- REDI provides staff support for the non-profit Columbia Area Jobs Foundation (CAJF), an organization formed to support economic development efforts as a foundation to receive gifts of property, lease and/or option property for industrial uses or other activities to support job development activities.
- REDI has been successful in gaining "Certified Site" status on three properties in Columbia. Columbia received the first certified site and now has the highest number of certified sites in the state.
- REDI was instrumental in the development of a two year "mechatronics" training program to support the training needs of local employers. Program will begin with the fall semester 2013.
- REDI has received a grant from Missouri Technology Corporation for "Building Entrepreneurial Capacity". REDI will partner with the University of Missouri's Small Business Technology Center program to fill a newly created project manager who will oversee student interns. The project manager and student interns will investigate the commercialization options for student/researcher innovations. The grant of \$75,000 will provide \$35,000 match to the project manager with the majority of the balance to pay interns from the law school, business school, journalism and engineering.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
8901 - Asst. Director, Economic Dev.	1.00	1.00	1.00	1.00	
8900 - Director, Economic Development	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

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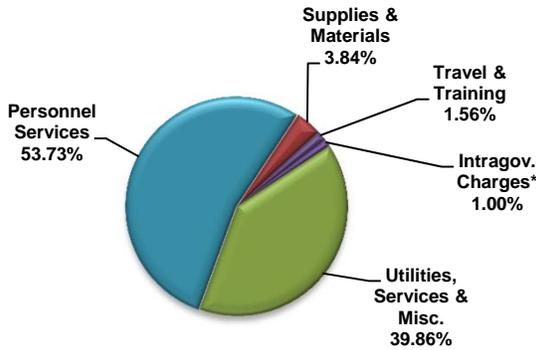
Cultural Affairs (General Fund)



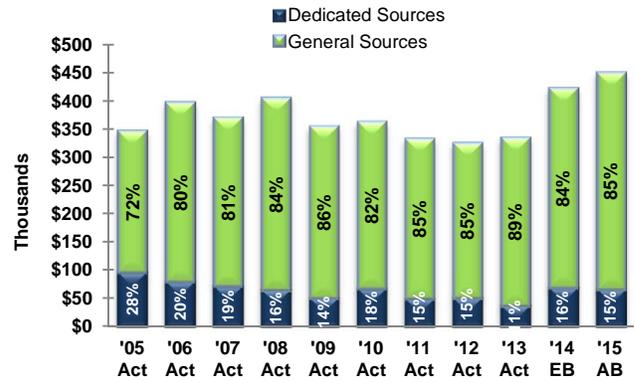
City of Columbia
Columbia, Missouri

Cultural Affairs (General Fund)

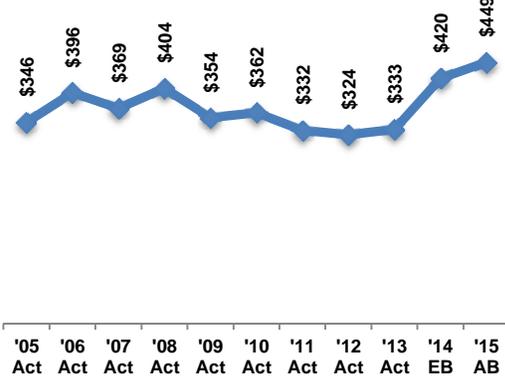
FY 2015 Total Expenditures By Category



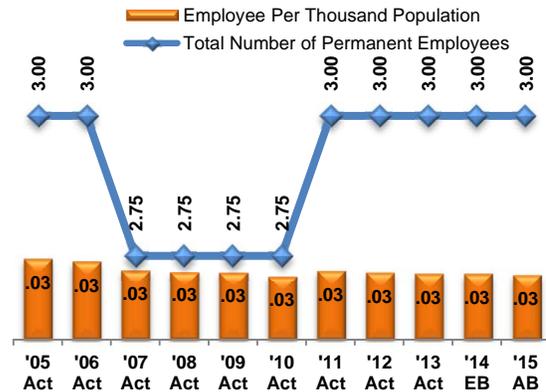
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$180,331	\$235,571	\$222,788	\$241,097	8.2%	2.3%
Supplies & Materials	\$15,271	\$17,483	\$19,492	\$17,235	(11.6%)	(1.4%)
Travel & Training	\$4,360	\$3,600	\$3,600	\$7,000	94.4%	94.4%
Intragov. Charges*	\$213	\$216	\$216	\$4,506	1986.1%	1986.1%
Utilities, Services & Misc.	\$133,228	\$177,453	\$174,403	\$178,852	2.6%	0.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$10,077 or 2.3%

Operating Expenses	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenues	\$21,118	\$21,731	\$21,731	\$20,626	(5.1%)	(5.1%)
Interest						
Fees and Service Charges	\$0	\$31,800	\$31,821	\$30,150	(5.3%)	(5.2%)
Other Local Revenue	\$14,840	\$14,500	\$14,250	\$14,500	1.8%	0.0%
Other Funding Sources/Transfers						
Appropriated Fund Balance	\$11,348	\$0	\$0	\$0		
Dedicated Sources	\$47,306	\$68,031	\$67,802	\$65,276	(3.7%)	(4.0%)
General Sources	\$286,097	\$366,292	\$352,697	\$383,414	8.7%	4.7%
Total Funding Sources	\$333,403	\$434,323	\$420,499	\$448,690	6.7%	3.3%

Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia. The OCA strives to enhance the artistic, management, and marketing capabilities of local artists and arts and culture organizations; increase public and private resources for the arts; develop a broader audience for the arts; and encourage cooperation, partnerships, and collaborations within the city's diverse cultural heritage. The OCA's six priority areas are: Arts Education, Economic Development, Visibility, Advocacy, Accessibility and Financial Stability.

Department Objectives

To continue to implement the following general goals:

- Provide access to arts education to the citizens of Columbia.
- Support the creative industry to stimulate economic development and job creation in Columbia.
- Use innovative marketing to encourage community-wide awareness, participation and investment in the arts.
- Influence public policy and resource allocation decisions that affect the Columbia arts community.
- Expand opportunities for all citizens to experience the arts.
- Meet the financial needs of the city's arts community and the Office of Cultural Affairs through revenue growth and efficient use of resources.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, livable community that promotes health, safety and well-being.

- OCA went through another transition this year by hiring a new director. The new director was brought in with a mandate to grow the Columbia Arts Foundation (CAF), to reimagine the Poster Party and position it as a major fundraiser for the CAF, and to strengthen relationships with the commission on cultural affairs as well as the arts and culture organizations within the city. The "Foundation" was renamed the "Columbia Arts Fund" and has grown 110% since September of 2013. Relationships with arts and culture organizations have been established and procedures for meeting policies and funding policies have been streamlined for efficiency. The 2014 Poster Party for the Arts will be held for the first time outside of a personal residence and at Faurot Field at MU.
- A new Public Arts Maintenance (PAM) Fund is being established with the Community Foundation of Central Missouri. The PAM Fund will ensure that the city will have a permanent source of revenue to maintain its ever growing public art collection.
- The OCA has partnered with the Tribune to streamline its online calendar so that information is not duplicated.
- Requests from 21 local arts organizations for arts funding totaled \$176,402 (not including small requests). A formula for determining funding levels continues to be employed in an effort to allocate funds in the most equitable way. This year \$100,000 was made available to non-profit arts agencies.

Highlights/Significant Changes- continued

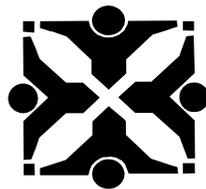
- Public art programming continues to be a major emphasis. Recently completed projects include the interior of City Hall. The latest Percent for Art Project at the Short Street Parking Garage is called "Tidal Murmur".
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with a 7th box being completed in the summer of 2014.
- Community arts resources were expanded with the creation of Columbia's first Arts Guide (with partial funding from the CVB). The office continues to produce a Public Art Tour Guide and is working with a third party to develop a smartphone app that will allow users to take a Public Art Tour complete with maps, pictures, and audio content.
- The OCA continues its efforts to promote the arts. The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to citizens and visitors. In addition, the OCA maintains a Facebook page and Twitter feed to promote art activities in the city. The manager of the OCA also makes monthly appearances to discuss arts events and activities on KFRU.
- OCA will work with the city manager's office and commission local artists to be the primary design elements for the new citizen's handbook which will be produced in a standard magazine size for the coming year.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	
4625 - Director, Cultural Affairs	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Support Asst.*	0.00	0.00	0.00	1.00	1.00
1005 - Administrative Support Asst.*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

*FY 2015 Administrative Support Assistant was reassigned to a Senior Administrative Support Assistant.

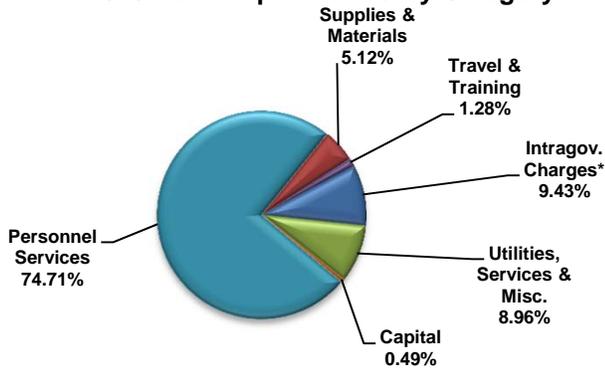
Community Development Department



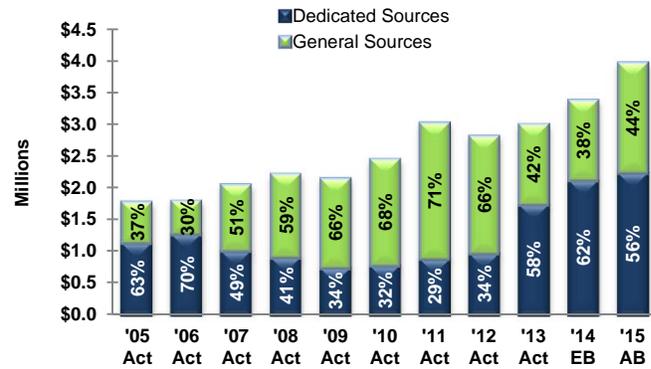
City of Columbia
Columbia, Missouri

Community Development - Summary

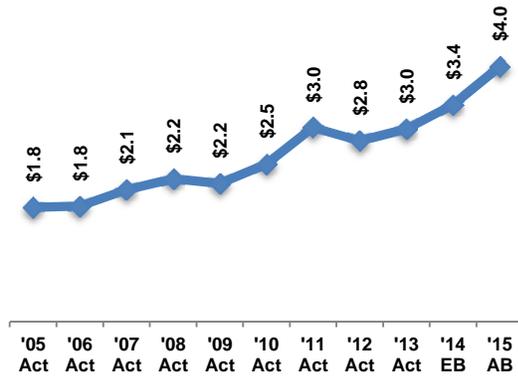
FY 2015 Total Expenditures By Category



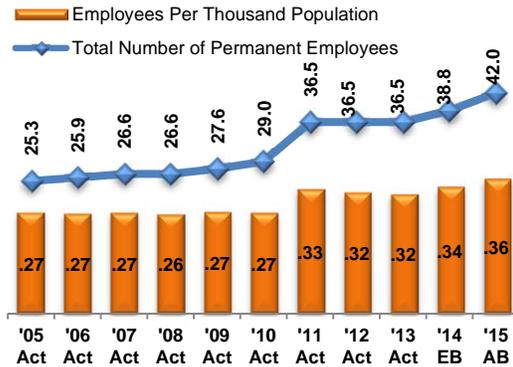
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$2,399,313	\$2,612,378	\$2,594,916	\$2,969,963	14.5%	13.7%
Supplies & Materials	\$139,725	\$190,170	\$190,170	\$203,619	7.1%	7.1%
Travel & Training	\$28,591	\$42,829	\$49,029	\$50,929	3.9%	18.9%
Intragov. Charges*	\$44,811	\$52,998	\$52,951	\$374,942	608.1%	607.5%
Utilities, Services & Misc.	\$195,448	\$442,579	\$429,526	\$356,272	(17.1%)	(19.5%)
Capital	\$197,881	\$70,250	\$70,027	\$19,500	(72.2%)	(72.2%)
Other	\$0	\$0	\$0	\$0		
Total	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%
Operating Expenses	\$2,807,888	\$3,340,954	\$3,316,592	\$3,955,725	19.3%	18.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$197,881	\$70,250	\$70,027	\$19,500	(72.2%)	(72.2%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$242,077 or 7.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$148,923	\$166,950	\$166,950	\$196,318	17.6%	17.6%
Interest						
Fees and Service Charges	\$1,548,841	\$1,550,987	\$1,785,589	\$1,852,344	3.7%	19.4%
Other Local Revenue	\$35,300	\$11,200	\$28,583	\$39,700	38.9%	254.5%
Other Funding Sources/Transfer	\$8,691	\$135,341	\$135,341	\$141,746	4.7%	4.7%
Appropriated Fund Balance						
Dedicated Sources	\$1,741,755	\$1,864,478	\$2,116,463	\$2,230,108	5.4%	19.6%
General Sources	\$1,264,014	\$1,546,726	\$1,270,156	\$1,745,117	37.4%	12.8%
Total Funding Sources	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%

Description

The Community Development Department has three functional divisions: Building and Site Development, Planning and Zoning, Neighborhood Services.

Building and Site Development: functions as a "one stop shop" for the development community. This division is responsible for coordinating plan review, permitting, and inspection of both privately constructed infrastructure and building construction; ensures compliance with Code of Ordinances, specifications and standards, and the adopted International Building Codes.

Neighborhood Services: administers the existing Office of Neighborhood Services programs, the Housing Programs (HOME and CDBG) and what was formerly the Public Works Solid Waste Volunteer Program. Neighborhood Services administers compliance of the Rental Unit Conservation Law, code enforcement, that includes targeted curbside property maintenance in the Neighborhood Response Team (NRT) area; coordinates the Neighborhood Association Recognition Program, "Neighborhood Congresses," the Neighborhood Leadership Program; and Volunteer Programs which support volunteer activities for all departments throughout the City; and Housing Program prepares plans and administers HOME and CDBG grant programs.

Planning and Zoning: consists of current and long-range planning. Current planning works to coordinate inter-departmental development review to facilitate better communication and more neighborhood engagement during the development process and administrator the zoning and subdivision codes. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood and special area plans, and transportation plans; and provides staff for the federally funded and mandated (Columbia Area Transportation Study Organization) transportation planning which collects demographic and economic data.

Department Objectives & Highlights/Significant Changes

Strategic Priority: Growth Management - Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Building and Site Development:
The 2012 International Code Council (ICC) family of codes was adopted and staff has been working with the design and construction community to implement them accordingly. The division also revised the permitting process to collect all sanitary sewer utility fees on commercial projects prior to issuance of a permit. Previously these fees were collected by Water & Light (W&L) when the water meters were purchased. This change will ensure that fees are collected in a timely manner when the building is located outside W&L's service territory. The City Arborist is concluding a project with Public Works to remove and replace dead or diseased trees in the Old Southwest neighborhood. So far 132 trees have been removed and 75 replaced with species chosen by the City Arborist. Site plan review volumes have increased to the point where staff will increase by one (1.00) full time Engineer in FY 2015 to help maintain plan turnaround goals.

Highlights/Significant Changes (Cont.)

Neighborhood Services:
As of June 1, 2014, ONS had 9,689 buildings and 25,756 units registered under the Rental Unit Conservation Law. This is an increase of 267 buildings and 736 units in the program from one year prior. Fees in the rental program will increase to recover 100% of the costs of one (1.00) additional full time Code Enforcement Specialist and operations in FY 2015. This will increase the efficiency of the rental program and result in more timely rental inspections and less reliance on the general fund to pay for enforcement of the Rental Unit Conservation Law.

Volunteer Services reports that volunteers shared more than 43,000 hours of service valued at more than \$950,000. In FY 2014 the Volunteer Program added staff from the Public Works Volunteer Program to improve efficiency and reduce duplication of efforts. Staff have also started to use a new online volunteer software program and plan to fully implement the software in 2015 to increase the efficiency of data management for volunteers and staff.

Planning and Zoning:
In FY 2014 the Planning and Zoning division began the process of revising the zoning and subdivision regulations with its consultants Clarion and Ferrell-Madden; completed the 2040 Long Range Transportation Plan, began implementation of several goals/objectives of Columbia Imagined relating to Neighborhood Planning, inclusive housing options (i.e. ADU's), and a development scorecard; continues progress on reducing its paper files and making cross-departmental access to case histories easier through Optiview technology; has developed an interactive zoning map application allowing internal staff as well as the public to access zoning case histories on a parcel level basis, to launch in FY 2015; updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP); and continues its work on the interactive map for historic structures.

With adoption of Columbia Imagined and an increasing desire to implement many of its goals and objectives, the Division will increase its staff by one (1.00) full-time Senior Planner in FY 2015. This new position's work will focus primarily on implementation of Columbia Imagined through the preparation of neighborhood plans, special purpose plans/studies, and associated research. Additionally, the position will assist management staff in completing the review/implementation of the new development code and assist, as necessary, with on-going development and zoning reviews focusing on those of greater complexity.

Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
Planning	6.40	6.65	6.65	6.90	0.25
Economic Planning	2.60	2.60	2.60	2.75	0.15
Volunteer Services	1.75	2.75	2.75	2.75	
Neighborhood Programs	7.75	7.75	7.75	8.90	1.15
Building and Site Development	18.00	19.00	19.00	20.70	1.70
Total Personnel	36.50	38.75	38.75	42.00	3.25
Permanent Full-Time	36.50	38.75	38.75	42.00	3.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	36.50	38.75	38.75	42.00	3.25

Community Development

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Planning						
Personnel Services	\$677,295	\$671,703	\$669,302	\$486,386	(27.3%)	(27.6%)
Supplies & Materials	\$11,912	\$31,100	\$32,291	\$36,547	13.2%	17.5%
Travel & Training	\$7,836	\$8,175	\$14,375	\$8,375	(41.7%)	2.4%
Intragov. Charges	\$5,370	\$3,317	\$3,317	\$85,652	2482.2%	2482.2%
Utilities, Services & Misc.	\$67,094	\$230,409	\$230,409	\$111,380	(51.7%)	(51.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$769,507	\$944,704	\$949,694	\$728,340	(23.3%)	(22.9%)
Economic Planning						
Personnel Services	\$0	\$0	\$0	\$226,167		
Supplies & Materials	\$0	\$0	\$0	\$2,450		
Travel & Training	\$0	\$0	\$0	\$6,000		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$0	\$0	\$0	\$6,374		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$240,991		
Volunteer Services						
Personnel Services	\$107,708	\$191,223	\$188,044	\$195,399	3.9%	2.2%
Supplies and Materials	\$21,199	\$49,444	\$49,444	\$49,444	0.0%	0.0%
Travel and Training	\$3,790	\$5,794	\$5,794	\$5,794	0.0%	0.0%
Intragovernmental Charges	\$270	\$1,543	\$1,496	\$7,764	419.0%	403.2%
Utilities, Services, & Misc.	\$13,623	\$24,515	\$30,933	\$31,390	1.5%	28.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$146,590	\$272,519	\$275,711	\$289,791	5.1%	6.3%
Neighborhood Programs						
Personnel Services	\$436,537	\$486,795	\$479,324	\$593,395	23.8%	21.9%
Supplies and Materials	\$20,164	\$36,385	\$36,385	\$40,302	10.8%	10.8%
Travel and Training	\$1,509	\$8,300	\$8,300	\$8,700	4.8%	4.8%
Intragovernmental Charges	\$9,847	\$12,079	\$12,079	\$88,098	629.3%	629.3%
Utilities, Services, & Misc.	\$46,698	\$84,130	\$84,230	\$110,469	31.2%	31.3%
Capital	\$37,832	\$46,200	\$46,200	\$19,500	(57.8%)	(57.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$552,587	\$673,889	\$666,518	\$860,464	29.1%	27.7%
Building & Site Development						
Personnel Services	\$1,177,773	\$1,262,657	\$1,258,246	\$1,468,616	16.7%	16.3%
Supplies & Materials	\$86,450	\$73,241	\$72,050	\$74,876	3.9%	2.2%
Travel & Training	\$15,456	\$20,560	\$20,560	\$22,060	7.3%	7.3%
Intragov. Charges	\$29,324	\$36,059	\$36,059	\$193,428	436.4%	436.4%
Utilities, Services & Misc.	\$68,033	\$103,525	\$83,954	\$96,659	15.1%	(6.6%)
Capital	\$160,049	\$24,050	\$23,827	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,537,085	\$1,520,092	\$1,494,696	\$1,855,639	24.1%	22.1%
Department Totals						
Personnel Services	\$2,399,313	\$2,612,378	\$2,594,916	\$2,969,963	14.5%	13.7%
Supplies and Materials	\$139,725	\$190,170	\$190,170	\$203,619	7.1%	7.1%
Travel and Training	\$28,591	\$42,829	\$49,029	\$50,929	3.9%	18.9%
Intragovernmental Charges	\$44,811	\$52,998	\$52,951	\$374,942	608.1%	607.5%
Utilities, Services, & Misc.	\$195,448	\$442,579	\$429,526	\$356,272	(17.1%)	(19.5%)
Capital	\$197,881	\$70,250	\$70,027	\$19,500	(72.2%)	(72.2%)
Other	\$0	\$0	\$0	\$0		
Total	\$3,005,769	\$3,411,204	\$3,386,619	\$3,975,225	17.4%	16.5%

Community Development

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Planning					
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	0.80	0.80	0.80	0.41	(0.39)
4103 - Senior Planner	0.00	0.00	0.00	1.00	1.00
4101 - Planner	2.00	2.00	2.00	2.00	
2190 - GIS Technician	0.80	0.80	0.80	0.80	
1008 - Senior Administrative Supervisor	0.80	0.80	0.80	0.32	(0.48)
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.00	0.25	0.25	0.37	0.12
Total Personnel	6.40	6.65	6.65	6.90	0.25
Permanent Full-Time	6.40	6.40	6.40	6.90	0.50
Permanent Part-Time	0.00	0.25	0.25	0.00	(0.25)
Total Permanent	6.40	6.65	6.65	6.90	0.25
Economic Planning					
4105 - Director, Community Development	0.20	0.20	0.20	0.30	0.10
4103 - Senior Planner	2.00	2.00	2.00	2.00	
2190 - GIS Technician	0.20	0.20	0.20	0.20	
1008 - Senior Administrative Supervisor	0.20	0.20	0.20	0.25	0.05
Total Personnel	2.60	2.60	2.60	2.75	0.15
Permanent Full-Time	2.60	2.60	2.60	2.75	0.15
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.60	2.60	2.60	2.75	0.15
Volunteer Services					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4615 - Volunteer Program Specialist	1.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	1.75	2.75	2.75	2.75	
Permanent Full-Time	1.75	2.75	2.75	2.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.75	2.75	2.75	2.75	
Neighborhood Services					
4652 - Sr. Code Enforcement Specialist	2.00	2.00	2.00	2.00	
4650 - Code Enforcement Specialist	3.00	3.00	3.00	4.00	1.00
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4105 - Director, Community Development	0.00	0.00	0.00	0.05	0.05
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.00	0.00	0.00	0.10	0.10
1006 - Senior Admin Support Assistant	0.75	0.75	0.75	0.75	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	7.75	7.75	7.75	8.90	1.15
Permanent Full-Time	7.25	7.25	7.25	8.90	1.65
Permanent Part-Time	0.50	0.50	0.50	0.00	(0.50)
Total Permanent	7.75	7.75	7.75	8.90	1.15

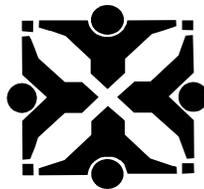
Community Development

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Building & Site Development					
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5098/5113 - Engineering Specialist/Engineer	1.00	1.00	1.00	2.00	1.00
5007 - City Arborist	1.00	1.00	1.00	1.00	
5003 - Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Tech.	2.00	2.00	2.00	2.00	
4108 - Senior Plan Reviewer	3.00	3.00	3.00	3.00	
4105 - Director, Comm. Development	0.00	0.00	0.00	0.24	0.24
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	4.00	5.00	5.00	5.00	
1008 - Senior Administrative Supervisor	0.00	0.00	0.00	0.33	0.33
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant	0.00	0.00	0.00	0.13	0.13
Total Personnel	18.00	19.00	19.00	20.70	1.70
Permanent Full-Time	18.00	19.00	19.00	20.70	1.70
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.00	19.00	19.00	20.70	1.70
Department Totals					
Permanent Full-Time	36.00	38.00	38.00	42.00	4.00
Permanent Part-Time	0.50	0.75	0.75	0.00	(0.75)
Total Permanent	36.50	38.75	38.75	42.00	3.25

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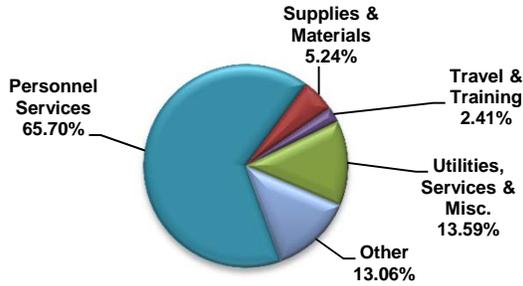
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



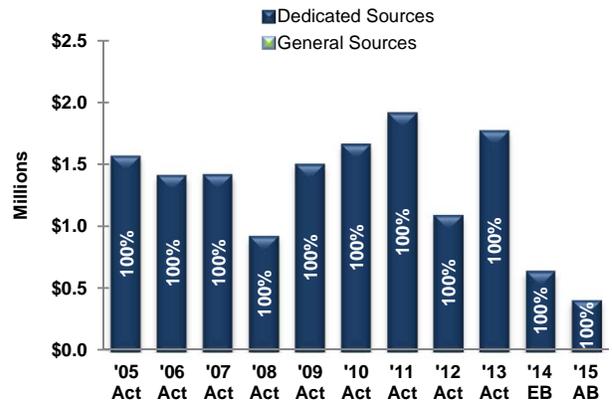
City of Columbia
Columbia, Missouri

CDBG Fund(Special Revenue Fund)

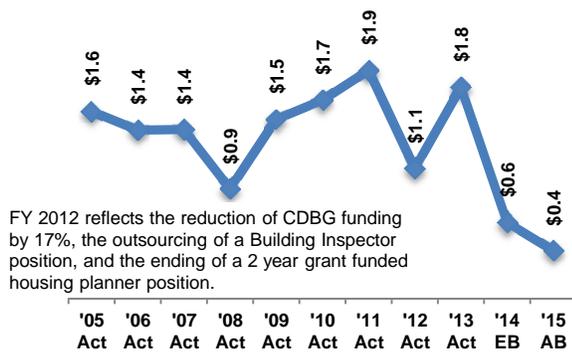
FY 2015 Total Expenditures By Category



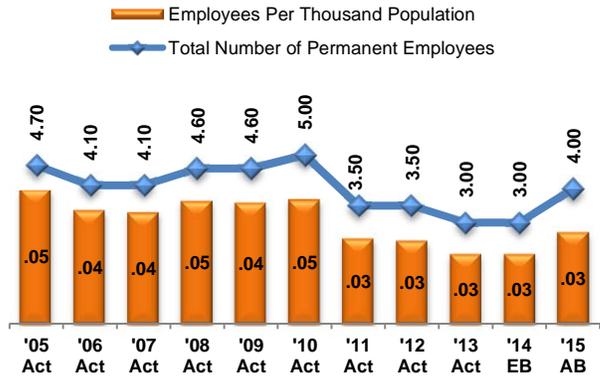
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$211,706	\$188,286	\$186,405	\$261,586	40.3%	38.9%
Supplies & Materials	\$5,238	\$15,850	\$15,850	\$20,852	31.6%	31.6%
Travel & Training	\$285	\$8,100	\$8,100	\$9,600	18.5%	18.5%
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$1,148,704	\$369,050	\$370,252	\$54,130	(85.4%)	(85.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$398,455	\$51,992	\$51,992	\$52,000	0.0%	0.0%
Total	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only

Operating Expenses	\$1,365,933	\$581,286	\$580,607	\$346,168	(40.4%)	(40.4%)
Non-Operating Expenses	\$398,455	\$51,992	\$51,992	\$52,000	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$1,396,420	\$619,528	\$589,563	\$385,132	(34.7%)	(37.8%)
Interest	\$13,492	\$13,750	\$13,036	\$13,036	0.0%	(5.2%)
Fees & Service Charges						
Other Local Revenue	\$0	\$0	\$30,000	\$0	(100.0%)	
Other Funding Sources/Tnsmfrs						
Use of Prior Year Sources	\$354,476	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,764,388	\$633,278	\$632,599	\$398,168	(37.1%)	(37.1%)

Description

Highlights/Significant Changes

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program and HOME Investment Partnerships Program. These funds are to be used to assist to low and moderate income citizens of the City with affordable housing, neighborhood needs, economic development, community facilities and fair housing. After receiving recommendations from the Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2015.

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, livable that promotes health, safety, and well-being.

An additional staff position has been added to increase the level of internal housing program services provided. The additional Housing Specialist position will be funded through program income and an increase in available CDBG administration funding. The City increased its administration funding cap from 16% to 18% in order to fund this additional position. HUD currently allows up to 20% of the City's annual CDBG allocation to go towards administration.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
3975 - Housing Program Supervisor	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	1.00	1.00	1.00	2.00	1.00
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	4.00	1.00
Permanent Full-Time	3.00	3.00	3.00	4.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	4.00	1.00

Community Development Block Grant (CDBG)

Purpose

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low to moderate income citizens of the City such as affordable housing, neighborhood needs, economic development, community facilities and fair housing. City staff and the Community Development Commission are proposing the City Council adopt the following revised guidelines for the expenditure of the annual allocation of Community Development Block Grant funds from 2015 through 2019: 25-40% for Affordable Housing,

20-50% for Neighborhood Needs, 0-30% for Community Facilities, 10-50% for Economic Development, 0-5% for fair housing and 18% for Planning and Administration. These revised funding categories and guidelines for annual expenditure of CDBG funding are a direct result of public input received through the 2015-2019 consolidated planning process.

Resources

	Adopted FY 2015
Entitlement Amount Estimate	\$835,000
Reprogrammed Funds	\$170,000
Total Resources	<u>\$1,005,000</u>

Expenditures

	<u>Staff and Agency Requests</u>	<u>Community Development Commission Proposal</u>	<u>City Manager Recommended</u>	<u>Council Adopted</u>
Housing Programs:				
Homebuyer Classes HOA Program	\$15,000	\$12,000	\$12,000	\$12,000
Housing Rehabilitation	\$35,000	\$30,000	\$30,000	\$30,000
NRT Code Enforcement	\$149,940	\$101,700	\$101,700	\$101,700
SIL and BCCA Home Repair & Accessibility	\$121,600	\$90,000	\$90,000	\$90,000
VAC Emergency Rent Assistance	\$5,000	\$0	\$0	\$0
Subtotal (Council Policy 25-40%)	<u>\$326,540</u>	<u>\$233,700</u>	<u>\$233,700</u>	<u>\$233,700</u>
	19.3%	23.3%	23.3%	23.3%
Neighborhood Needs:				
Worley & Clinkscapes Intersection Improvements	\$145,145	\$145,145	\$145,145	\$145,145
Elleta Boulevard Construction	\$48,300	\$24,855	\$24,855	\$24,855
North Garth Sidewalk	\$122,727	\$0	\$0	\$0
Locust Sidewalk	\$70,554	\$0	\$0	\$0
Subtotal (Council Policy 30-50%)	<u>\$386,726</u>	<u>\$170,000</u>	<u>\$170,000</u>	<u>\$170,000</u>
	22.8%	16.9%	16.9%	16.9%
Economic Development:				
Job Point Vocational Training	\$102,000	\$97,000	\$97,000	\$97,000
Subtotal (Council Policy 10-50%)	<u>\$102,000</u>	<u>\$97,000</u>	<u>\$97,000</u>	<u>\$97,000</u>
	6.0%	9.7%	9.7%	9.7%
Community Facilities:				
Welcome Home	\$260,000	\$228,000	\$228,000	\$228,000
Rainbow House	\$210,000	\$0	\$0	\$0
Phoenix Programs	\$89,878	\$40,000	\$40,000	\$40,000
Reality House	\$46,000	\$20,000	\$20,000	\$20,000
In2action	\$106,900	\$50,000	\$50,000	\$50,000
Subtotal (Council Policy 0-30%)	<u>\$712,778</u>	<u>\$338,000</u>	<u>\$338,000</u>	<u>\$338,000</u>
	42.1%	33.6%	33.6%	33.6%
Fair Housing				
Fair Housing Set-Aside	\$16,000	\$16,000	\$16,000	\$16,000
Subtotal (Council Policy 0-5%)	<u>\$16,000</u>	<u>\$16,000</u>	<u>\$16,000</u>	<u>\$16,000</u>
	0.9%	1.6%	1.6%	1.6%
Administration and Planning				
Planning	\$45,090	\$45,090	\$45,090	\$45,090
Administration	\$105,210	\$105,210	\$105,210	\$105,210
Subtotal (Council Policy 10-18%)	<u>\$150,300</u>	<u>\$150,300</u>	<u>\$150,300</u>	<u>\$150,300</u>
	8.9%	15.0%	15.0%	15.0%
Total	<u>\$1,694,344</u>	<u>\$1,005,000</u>	<u>\$1,005,000</u>	<u>\$1,005,000</u>

Home Requests

Purpose

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. HUD allows funding to be provided in six basic categories: Owner Occupied Housing Rehabilitation, Homebuyer Assistance, Community Housing Development Organizations (15% required set aside), Rental Housing, Tenant-Based Rental Assistance, and Administration (10% Maximum). All funds must be spent on projects that are defined by HUD as meeting their definition of "affordable." This year, applications for

HOME dollars received by the deadline were significantly greater than the amount of estimated funding available. The CDC approved removing Tenant Based Rental Assistance (TBRA) from the City's 2015-2019 Consolidated Plan goals, due to public input received at community forums. Primary affordable housing needs identified through public input were preservation of existing housing, increased homeownership, energy efficiency, universal design, and increasing the number of quality affordable housing units.

Resources

	Adopted FY 2015
Reprogrammed Funds	\$409,000
Entitlement Amount Estimate	\$0
Total Resources	\$409,000

Expenditures

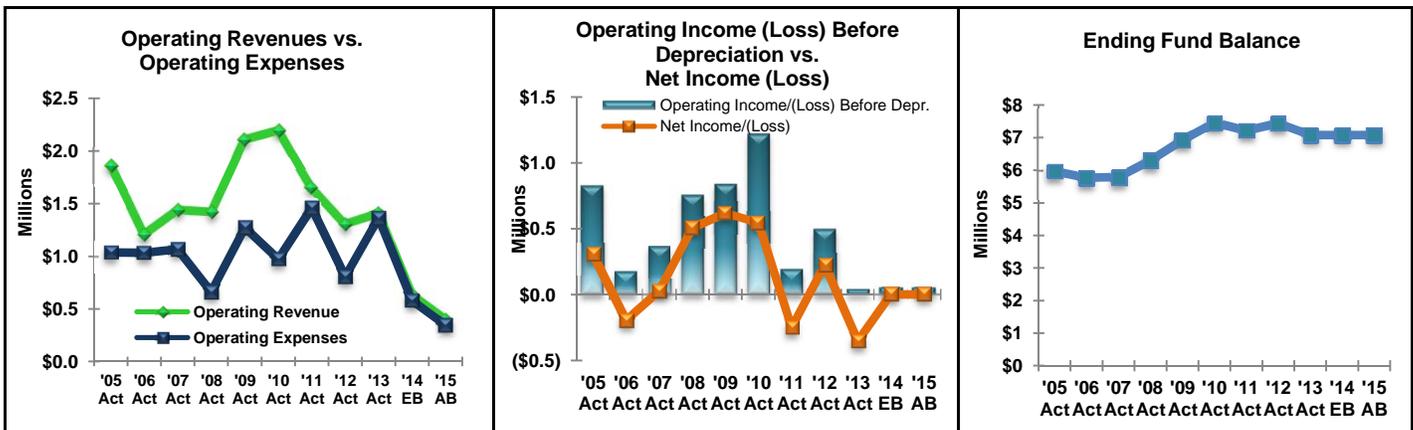
	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend	City Council Adopted
Projects:					
Homeownership Assistance *	\$132,800	\$105,000	25.7%	\$105,000	\$105,000
Columbia Housing Authority Housing Ren	\$140,000	\$101,750	24.9%	\$101,750	\$101,750
Owner Occupied Rehabilitation	\$138,575	\$100,000	24.4%	\$100,000	\$100,000
Columbia Housing Authority TBRA**	\$88,100	\$0		\$0	\$0
Redevelopment	\$50,000	\$0		\$0	\$0
Voluntary Action Center TBRA	\$20,000	\$0		\$0	\$0
Subtotal Projects	\$569,475	\$306,750	75.0%	\$306,750	\$306,750
CHDO Set aside	\$61,350	\$61,350	15.0%	\$61,350	\$61,350
Administration Set aside**	\$40,900	\$40,900	10.0%	\$40,900	\$40,900
Grand Total	\$671,725	\$409,000	100.00%	\$409,000	\$409,000

* Includes: Neighborhood Development Homeownership Assistance Activities

** Includes: Administration funding for (TBRA) - Tenant-Based Rental Assistance

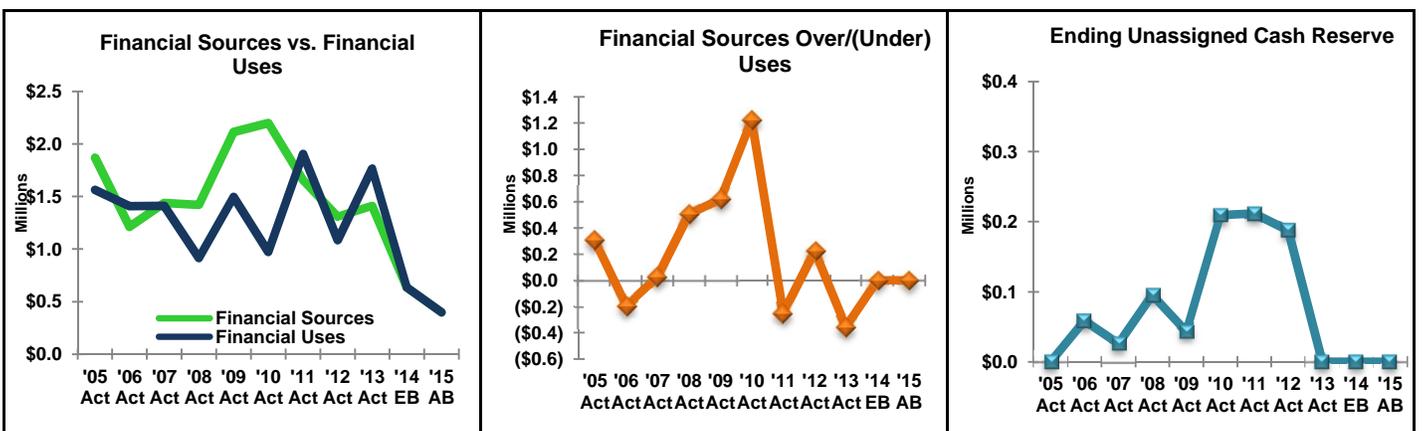
Net Income Statement Community Development Block Grant (CDBG) Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Grant Revenue	\$1,396,420	\$619,528	\$589,563	\$385,132
Investment Revenue	\$13,492	\$13,750	\$13,036	\$13,036
Miscellaneous Revenue	\$0	\$0	\$30,000	\$0
Total Revenues	\$1,409,912	\$633,278	\$632,599	\$398,168
Expenditures:				
Personnel Services	\$211,706	\$188,286	\$186,405	\$261,586
Supplies & Materials	\$5,238	\$15,850	\$15,850	\$20,852
Travel & Training	\$285	\$8,100	\$8,100	\$9,600
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities Services & Other Misc.	\$1,148,704	\$369,050	\$370,252	\$54,130
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$1,365,933	\$581,286	\$580,607	\$346,168
Excess (Deficiency) of Revenues Over Expenditures	\$43,979	\$51,992	\$51,992	\$52,000
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.				
Operating Transfers To Other Fds.	(\$398,455)	(\$51,992)	(\$51,992)	(\$52,000)
Total Otr. Financing Sources (Uses)	(\$398,455)	(\$51,992)	(\$51,992)	(\$52,000)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$354,476)	\$0	\$0	\$0
Fund Balance Beg. of Year	\$7,439,451	\$7,214,709	\$7,084,975	\$7,084,975
Fund Balance End of Year	\$7,084,975	\$7,214,709	\$7,084,975	\$7,084,975



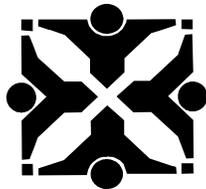
**Financial Summary of Funding Sources and Uses
Community Development Block Grant Fund**

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$1,396,420	\$619,528	\$589,563	\$385,132
Interest (w/o GASB 31 Adjustment)	\$13,492	\$13,750	\$13,036	\$13,036
Fees and Service Charges				
Other Local Revenues	\$0	\$0	\$30,000	\$0
	<u>\$1,409,912</u>	<u>\$633,278</u>	<u>\$632,599</u>	<u>\$398,168</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$1,409,912</u></u>	<u><u>\$633,278</u></u>	<u><u>\$632,599</u></u>	<u><u>\$398,168</u></u>
Financial Uses				
Operating Expenses	\$1,365,933	\$581,286	\$580,607	\$346,168
Operating Transfers to Other Funds	\$398,455	\$51,992	\$51,992	\$52,000
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$1,764,388</u></u>	<u><u>\$633,278</u></u>	<u><u>\$632,599</u></u>	<u><u>\$398,168</u></u>
Financial Sources Over/(Under) Uses	<u><u>(\$354,476)</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Beginning Unassigned Cash Reserve				
Projected Unassigned Cash Reserve	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



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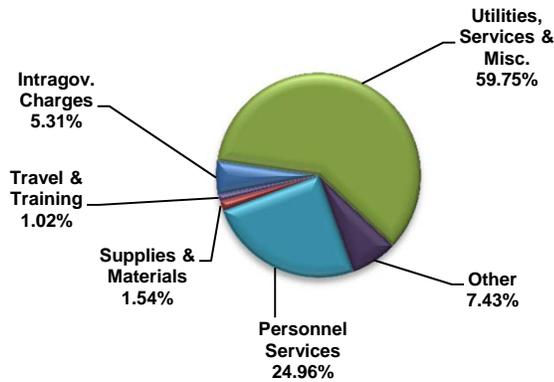
Convention and Tourism Fund (Special Revenue Fund)



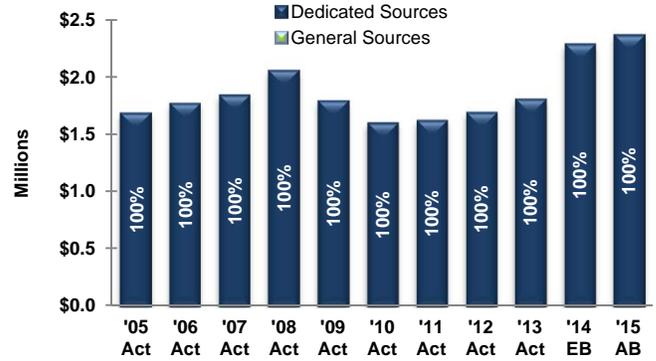
City of Columbia
Columbia, Missouri

Convention and Visitors Bureau (Special Revenue Fund)

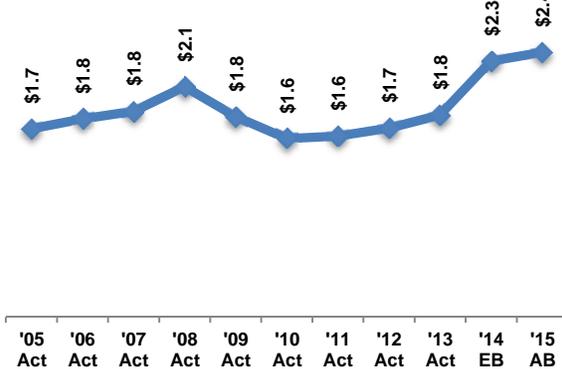
FY 2015 Total Expenditures By Category



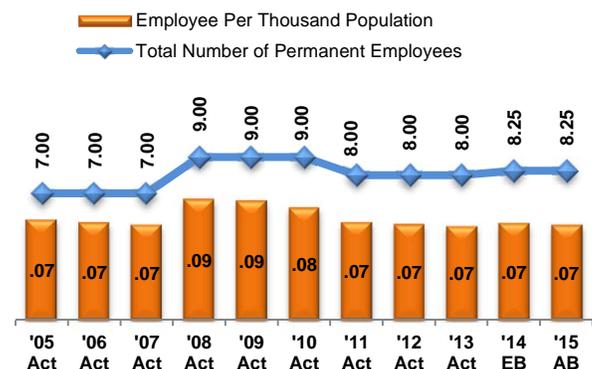
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$504,225	\$566,982	\$563,254	\$588,443	4.5%	3.8%
Supplies & Materials	\$48,388	\$39,635	\$37,948	\$36,300	(4.3%)	(8.4%)
Travel & Training	\$10,467	\$8,700	\$8,700	\$24,025	176.1%	176.1%
Intragov. Charges	\$116,404	\$113,773	\$113,773	\$125,199	10.0%	10.0%
Utilities, Services & Misc.	\$1,044,394	\$1,469,968	\$1,469,968	\$1,408,814	(4.2%)	(4.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$76,200	\$86,220	\$86,220	\$175,196	103.2%	103.2%
Total	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%
Operating Expenses	\$1,723,878	\$2,199,058	\$2,193,643	\$2,182,781	(0.5%)	(0.7%)
Non-Operating Expenses	\$76,200	\$86,220	\$86,220	\$175,196	103.2%	103.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Receipts Tax: Hotel/Motel Tax	\$2,153,251	\$2,098,286	\$2,244,783	\$2,289,679	2.0%	9.1%
Grant Revenue	\$90,435	\$81,353	\$81,353	\$84,456	3.8%	3.8%
Interest Revenue	(\$29,296)	\$40,000	\$36,666	\$36,666	0.0%	(8.3%)
Fees and Service Charges						
Other Local Revenues	\$19,951	\$12,000	\$20,000	\$37,000	85.0%	208.3%
Other Funding Sources/Transfers	\$5,000	\$0	\$0	\$8,000		
Use of Prior Year Sources	\$0	\$53,639	\$0	\$0		(100.0%)
Less: Current Year Surplus	(\$439,263)	\$0	(\$102,939)	(\$97,824)	(5.0%)	
Dedicated Sources	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%

Description

The Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure, group tour and sports destination through direct solicitations, tradeshow attendance, marketing, advertising and public relations.

Highlights/Significant Changes- Continued

- **Visitor Focused Community** - The CVB, in partnership with Parks and Recreation, contracted with a third party company and asked them for the following: inventory and analyze current sports organizations in the community; inventory current available sports facilities, including what is available to sell to sports event organizers; compare Columbia to similar cities and make recommendations as to whether a sports advisory board should be organized. This study will provide us with a realistic road map for Columbia to become a regionally and nationally recognized destination for adult and youth sports.
- The CVB has certified more than 400 tourism ambassadors since it was launched in FY 2013. The CVB is continually recruiting new ambassadors, and will be focused on the renewal of ambassadors. The first renewal for all tourism ambassadors will be in FY 2015; the CVB hopes to retain a minimum of 55% ambassadors.

Department Objectives

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase travel visitation through the enhancement and development of festivals, sports, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

Highlights/Significant Changes

Strategic Priority - Economic Development - Support and further stimulate our regional and local economy.

CVB Strategic Priorities

- **Financial Health**-Hotel gross receipts have recovered to pre recession numbers. This looks to continue in FY 2015 as both national and statewide trends seem to be following a similar recovery path. Tourism is very dependent upon the state of the economy, recovery in manufacturing and service industry sectors, gas prices and the unemployment rate. Because Columbia continues to be on track with industry projections we feel comfortable budgeting growth.
- **Effective Destination Marketing**- In late FY 2013, the CVB began a new marketing campaign. In FY 2014, the CVB continued the marketing and advertising efforts, highlighting the new brand/logo and the new marketing campaign, allowing a streamlined effort in advertising which enabled the CVB to have a more focused reach into desired markets. The CVB conducted an advertising effectiveness campaign in FY 2014 with the following results: Columbia's ads and PR messages reached approximately 1.3 million households; the campaign generated nearly 44,000 incremental trips and more than \$18 million in incremental travel revenue that would not have occurred otherwise.

Web and Communications

- The CVB's website at VisitColumbiaMO.com was completely redesigned and relaunched in April 2014. This large scale project involved a brand new design, platform and database. The project was completed in partnership with Cubic out of Tulsa, OK and with Sam Shelby in the City IT Department. For October 2013- May 2014, the site had nearly 110,000 visitors.
- The CVB now maintains active social media profiles on Facebook, Twitter, Pinterest, Instagram and YouTube. The CVB's existing blog was integrated into the new website for higher visibility. With over 2,700 Facebook fans and nearly 5,300 Twitter followers, these are the platforms most frequently used by the CVB, with the Instagram and Pinterest profiles growing quickly.
- The focus for 2015 includes: Coordinating department-wide content creation, continuing to build social media profiles, increased public relations efforts and increased partnerships with local tourism industry partners.

Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
Operations	8.00	8.25	8.25	8.25	
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	8.00	8.25	8.25	8.25	
Permanent Full-Time	8.00	8.25	8.25	8.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.25	8.25	8.25	

Convention and Visitors Bureau

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operations						
Personnel Services	\$504,225	\$566,982	\$563,254	\$588,443	4.5%	3.8%
Supplies and Materials	\$48,388	\$39,635	\$37,948	\$36,300	(4.3%)	(8.4%)
Travel and Training	\$10,467	\$8,700	\$8,700	\$24,025	176.1%	176.1%
Intragovernmental Charges	\$116,404	\$113,773	\$113,773	\$125,199	10.0%	10.0%
Utilities, Services, & Misc.	\$833,581	\$1,044,392	\$1,044,392	\$983,238	(5.9%)	(5.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$62,000	\$74,220	\$74,220	\$163,196	119.9%	119.9%
Total	\$1,575,065	\$1,847,702	\$1,842,287	\$1,920,401	4.2%	3.9%
Tourism Development						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$210,813	\$425,576	\$425,576	\$425,576	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$14,200	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Total	\$225,013	\$437,576	\$437,576	\$437,576	0.0%	0.0%
Department Totals						
Personnel Services	\$504,225	\$566,982	\$563,254	\$588,443	4.5%	3.8%
Supplies and Materials	\$48,388	\$39,635	\$37,948	\$36,300	(4.3%)	(8.4%)
Travel and Training	\$10,467	\$8,700	\$8,700	\$24,025	176.1%	176.1%
Intragovernmental Charges	\$116,404	\$113,773	\$113,773	\$125,199	10.0%	10.0%
Utilities, Services, & Misc.	\$1,044,394	\$1,469,968	\$1,469,968	\$1,408,814	(4.2%)	(4.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$76,200	\$86,220	\$86,220	\$175,196	103.2%	103.2%
Total	\$1,800,078	\$2,285,278	\$2,279,863	\$2,357,977	3.4%	3.2%

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Operations:					
9901 - Assistant City Manager	0.00	0.25	0.25	0.25	
8950 - Director, Convention & Tourism	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	
4800 - Communications & Marketing Supervisor *	0.00	0.00	0.00	1.00	1.00
4300 - Tourism Services Specialist	4.00	4.00	4.00	4.00	
1006 - Senior Admin Support Assistant *	2.00	2.00	2.00	1.00	(1.00)
Total Personnel	8.00	8.25	8.25	8.25	
Permanent Full-Time	8.00	8.25	8.25	8.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.25	8.25	8.25	

* During FY 2015 a reorganization will occur involving the Communications & Marketing Supervisor and Senior Admin Support Assistant.

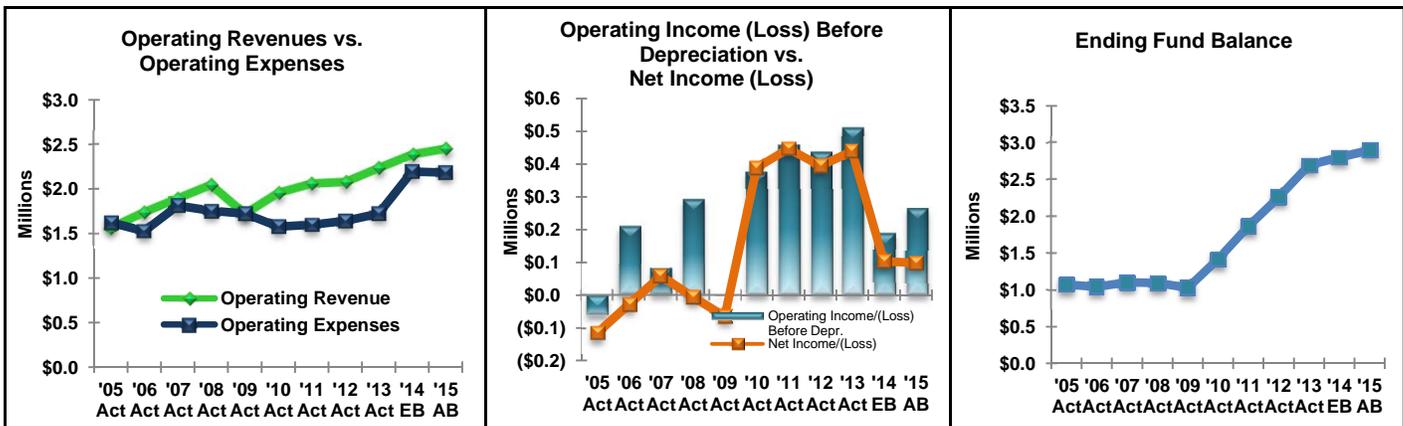
Tourism Development:

There are no personnel assigned to this budget.

Department Totals					
Permanent Full-Time	8.00	8.25	8.25	8.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.25	8.25	8.25	

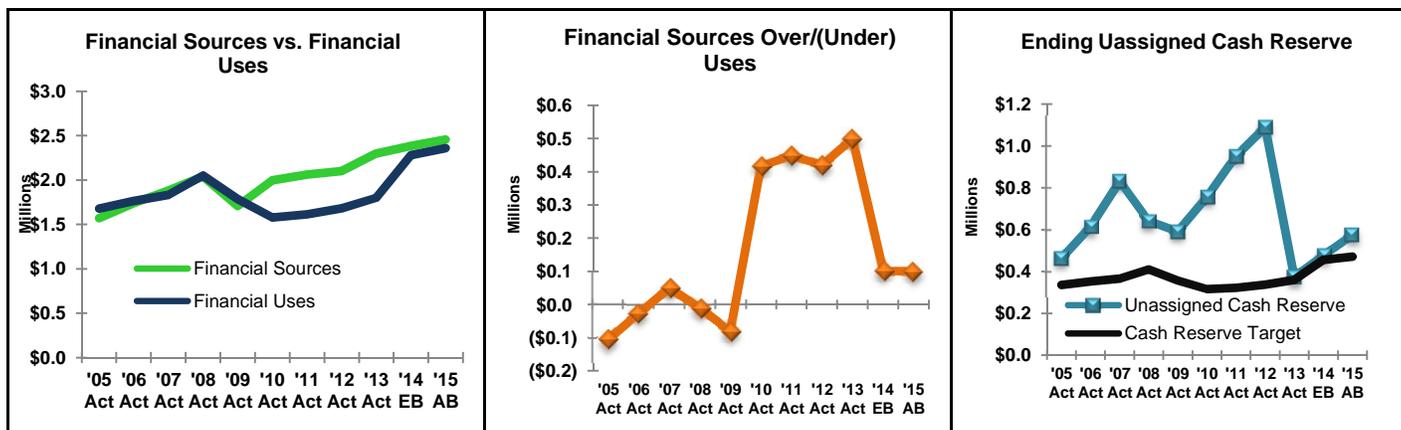
Net Income Statement Convention and Tourism Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Hotel/Motel Tax	\$2,153,251	\$2,098,286	\$2,244,783	\$2,289,679
Grant Revenues	\$90,435	\$81,353	\$81,353	\$84,456
Investment Revenue	(\$29,296)	\$40,000	\$36,666	\$36,666
Other Miscellaneous Revenues	\$19,951	\$12,000	\$20,000	\$37,000
Total Revenues	\$2,234,341	\$2,231,639	\$2,382,802	\$2,447,801
Expenditures:				
Personnel Services	\$504,225	\$566,982	\$563,254	\$588,443
Supplies & Materials	\$48,388	\$39,635	\$37,948	\$36,300
Travel & Training	\$10,467	\$8,700	\$8,700	\$24,025
Intragovernmental Charges	\$116,404	\$113,773	\$113,773	\$125,199
Utilities, Services & Other Misc.	\$1,044,394	\$1,469,968	\$1,469,968	\$1,408,814
Capital Additions	\$0	\$0	\$0	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$1,723,878	\$2,199,058	\$2,193,643	\$2,182,781
Excess (Deficiency) of Revenues Over Expenditures	\$510,463	\$32,581	\$189,159	\$265,020
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$5,000	\$0	\$0	\$8,000
Operating Transfers To Other Funds	(\$76,200)	(\$86,220)	(\$86,220)	(\$175,196)
Total Otr. Financing Sources (Uses)	(\$71,200)	(\$86,220)	(\$86,220)	(\$167,196)
Excess (Deficiency) of Revenues Over Expenditures	\$439,263	(\$53,639)	\$102,939	\$97,824
Fund Balance, Beg. of Year	\$2,258,220	\$1,639,193	\$2,697,483	\$2,800,422
Fund Balance, End of Year*	\$2,697,483	\$1,585,554	\$2,800,422	\$2,898,246
Percent Change in Fund Equity	19.45%		3.82%	3.49%
* Amount of Restricted Tourism Funds	\$1,382,452	\$1,469,448	\$1,506,073	\$1,517,297



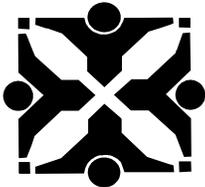
**Funding Sources and Uses
Convention and Tourism Fund**

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes	\$2,153,251	\$2,098,286	\$2,244,783	\$2,289,679
Intragovernmental Revenues				
Grants	\$90,435	\$81,353	\$81,353	\$84,456
Interest (w/o GASB 31 Adjustment)	\$30,919	\$40,000	\$36,666	\$36,666
Fees and Service Charges				
Other Local Revenues	\$19,951	\$12,000	\$20,000	\$37,000
	<u>\$2,294,556</u>	<u>\$2,231,639</u>	<u>\$2,382,802</u>	<u>\$2,447,801</u>
Other Funding Sources/Transfers	\$5,000	\$0	\$0	\$8,000
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$2,299,556</u></u>	<u><u>\$2,231,639</u></u>	<u><u>\$2,382,802</u></u>	<u><u>\$2,455,801</u></u>
Financial Uses				
Operating Expenses	\$1,723,878	\$2,199,058	\$2,193,643	\$2,182,781
Operating Transfers to Other Funds	\$76,200	\$86,220	\$86,220	\$175,196
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$1,800,078</u></u>	<u><u>\$2,285,278</u></u>	<u><u>\$2,279,863</u></u>	<u><u>\$2,357,977</u></u>
Financial Sources Over/(Under) Uses	\$499,478	(\$53,639)	\$102,939	\$97,824
Beginning Unassigned Cash Reserve		\$373,232	\$373,232	\$476,171
Projected Unassigned Cash Reserve	<u><u>\$373,232</u></u>	<u><u>\$319,593</u></u>	<u><u>\$476,171</u></u>	<u><u>\$573,995</u></u>
Cash Reserve Target (20% Fin. Uses)	\$360,016	\$457,056	\$455,973	\$471,595
Cash Above/(Below) Cash Reserve Target	<u><u>\$13,216</u></u>	<u><u>(\$137,463)</u></u>	<u><u>\$20,198</u></u>	<u><u>\$102,400</u></u>



Sustainability Fund

(Special Revenue Fund)

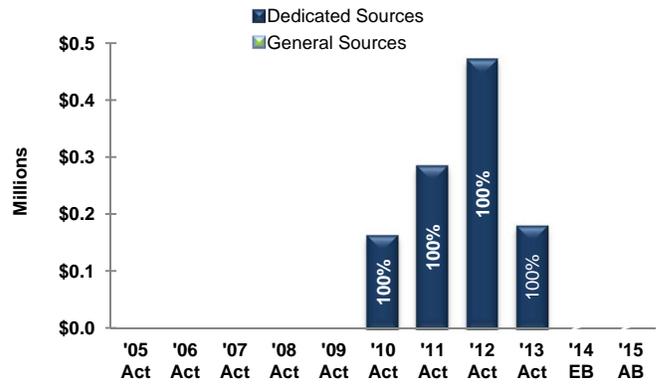


City of Columbia
Columbia, Missouri

Sustainability Fund (Special Revenue Fund)

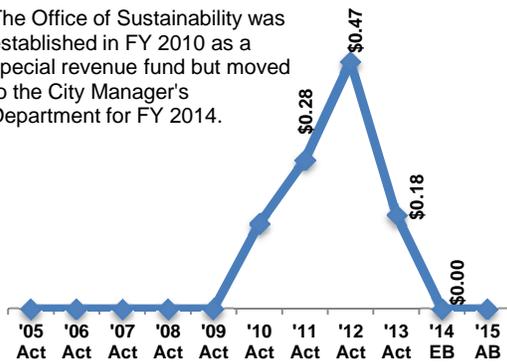
The Office of Sustainability moved to the City Manager's Department in FY 2014.

Funding Sources



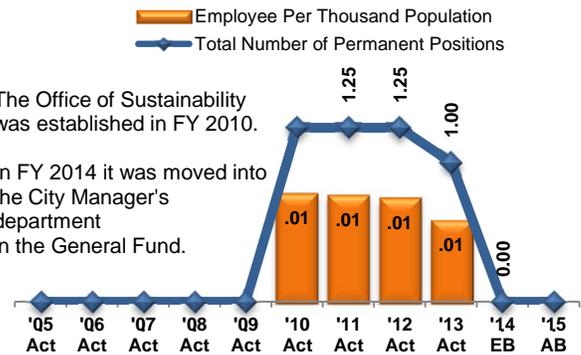
Total Expenditures (in Millions)

The Office of Sustainability was established in FY 2010 as a special revenue fund but moved to the City Manager's Department for FY 2014.



Permanent Positions

The Office of Sustainability was established in FY 2010. In FY 2014 it was moved into the City Manager's department in the General Fund.



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$69,185	\$0	\$0	\$0		
Supplies & Materials	\$49,534	\$0	\$0	\$0		
Travel & Training	\$1,381	\$0	\$0	\$0		
Intragov. Charges	\$15,601	\$0	\$0	\$0		
Utilities, Services & Misc.	\$42,773	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$178,474	\$0	\$0	\$0		
Operating Expenses	\$178,474	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$178,474	\$0	\$0	\$0		

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$133,730	\$0	\$0	\$0		
Interest	(\$3,130)	\$0	\$0	\$0		
Fees & Service Charges						
Other Local Revenue						
Oper. Trnsfr from Gen. Fd.	\$69,352	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$21,478)	\$0	\$0	\$0		
Dedicated Sources	\$178,474	\$0	\$0	\$0		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$178,474	\$0	\$0	\$0		

*In FY 2014 - Sustainability was moved into the City Manager's office in the general fund located in the Administrative section of the budget document.

Description

The Office of Sustainability was implemented in FY 2010 to further implement Resolution 160-06 A endorsing the U.S. Mayors Climate Protection Agreement and to set forth a road map for sustainability and energy efficiency in the community. As part of that overall plan, it was important to have a department and staff dedicated to spearheading all of the sustainability efforts for the community. This will ensure that all areas of the local government and community are working together to reach the same goals guided by this department and staff.

Highlights/Significant Changes

- Moved the Office of Sustainability to become a Division of the City Manager's Office. The Sustainability Office will continue to coordinate and pursue sustainability grants for the City and will continue to reduce the City's consumption of natural resources.

Department Objectives

- The Office of Sustainability is charged with successfully managing the Energy Efficiency and Conservation Block Grant (EECBG) activities. This includes energy assessments of city-owned facilities, energy retrofits of city-owned facilities, and the Sustainability Manager position.
- Realize energy cost savings equivalent, or greater than, the budget of the office. This is achieved through energy retrofits of city-owned facilities.
- Coordinate efforts across departments to ensure sustainability goals are met and Columbia is a good steward of all resources.

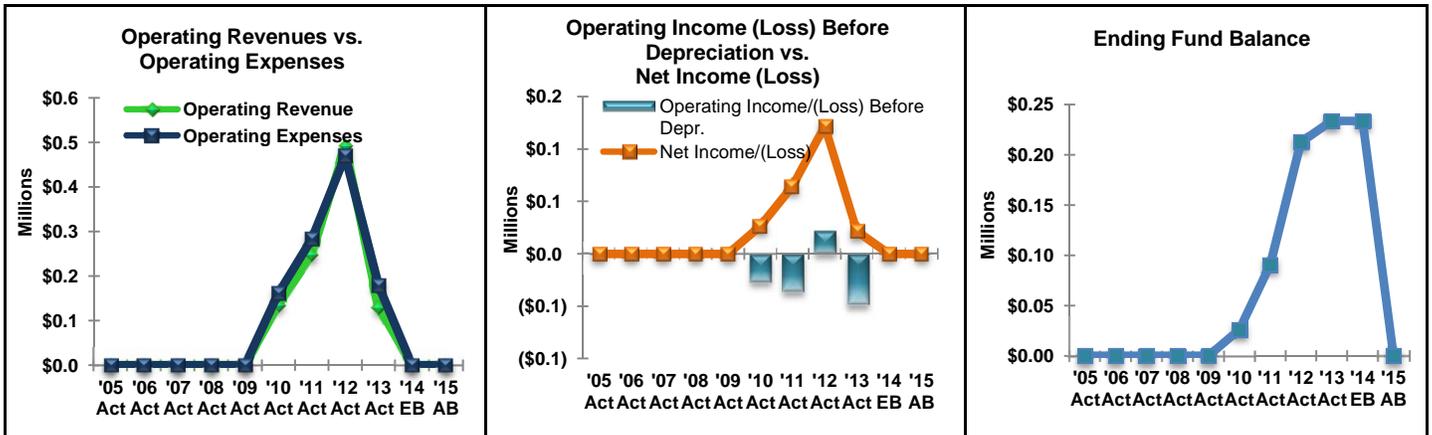
Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
9915 - Sustainability Manager	1.00	0.00	0.00	0.00	
Total Personnel	1.00	0.00	0.00	0.00	
Permanent Full-Time	1.00	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	0.00	0.00	0.00	

Net Income Statement Sustainability Fund

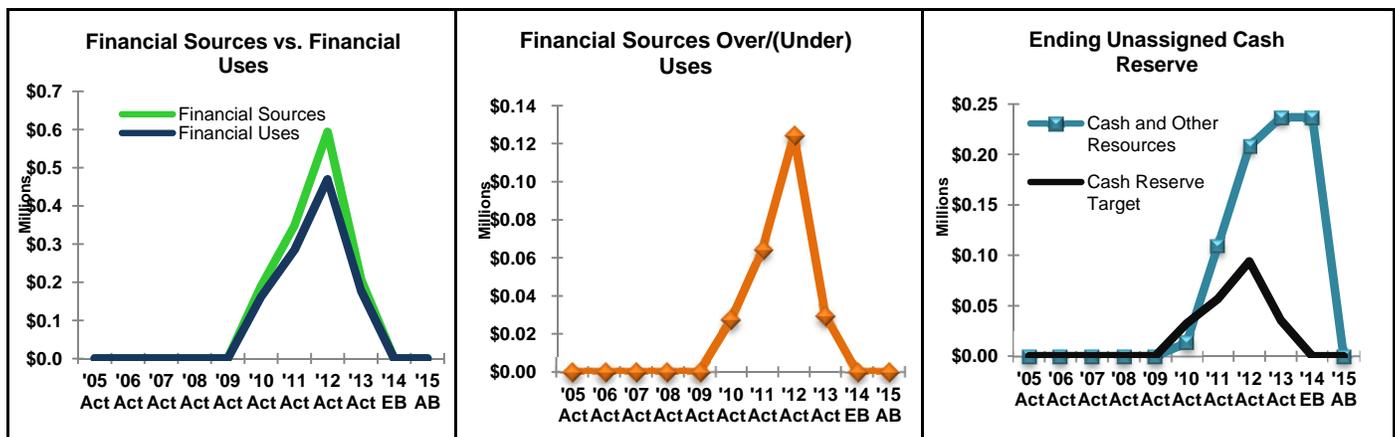
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015 *
Revenues:				
Grant Revenue	\$133,730	\$0	\$0	\$0
Investment Revenue	(\$3,130)	\$0	\$0	\$0
Total Revenues	\$130,600	\$0	\$0	\$0
Expenditures:				
Personnel Services	\$69,185	\$0	\$0	\$0
Supplies & Materials	\$49,534	\$0	\$0	\$0
Travel & Training	\$1,381	\$0	\$0	\$0
Intragovernmental Charges	\$15,601	\$0	\$0	\$0
Utilities Services & Other Misc.	\$42,773	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$178,474	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	(\$47,874)	\$0	\$0	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$69,352	\$0	\$0	\$0
Operating Transfers To Other Fds.	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$69,352	\$0	\$0	\$0
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$21,478	\$0	\$0	\$0
Fund Balance Beg. of Year	\$212,314	\$115,977	\$233,792	\$0
Fund Balance End of Year	\$233,792	\$115,977	\$233,792	\$0

*In FY 2014 - Sustainability was moved into the City Manager's office in the general fund located in the Administrative section of the budget document.



**Summary of Funding Sources and Uses
Sustainability Fund**

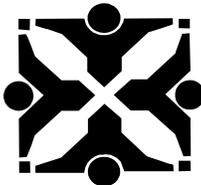
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$133,730	\$0	\$0	\$0
Interest	\$4,883	\$0	\$0	\$0
Fees and Service Charges				
Other Local Revenues				
	\$138,613	\$0	\$0	\$0
Other Funding Sources/Transfers	\$69,352	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$207,965	\$0	\$0	\$0
Financial Uses				
Operating Expenses	\$178,474	\$0	\$0	\$0
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$178,474	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$29,491	\$0	\$0	\$0
Beginning Unassigned Cash Reserve		\$236,905	\$236,905	\$0
Projected Unassigned Cash Reserve	\$236,905	\$236,905	\$236,905	\$0
Cash Reserve Target (20% Fin. Uses)	\$35,695	\$0	\$0	\$0
Cash Above/(Below) Cash Reserve Target	\$201,210	\$236,905	\$236,905	\$0



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Contributions Fund

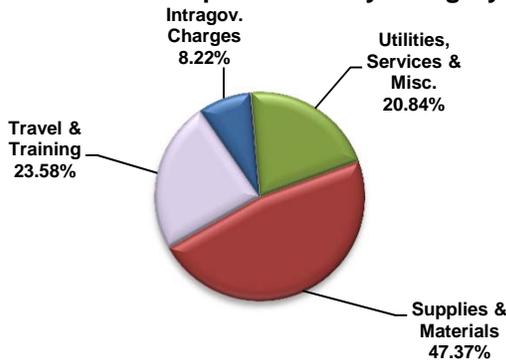
(Trust Fund)



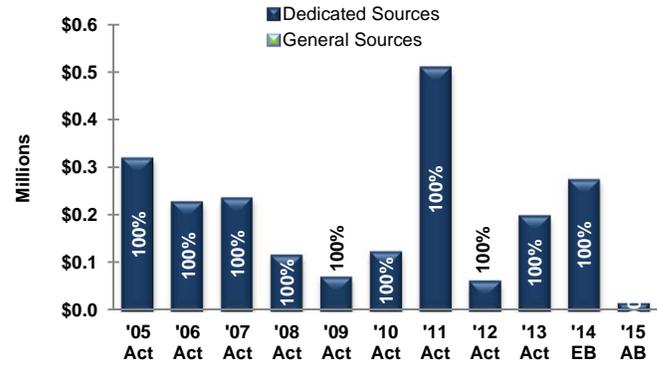
City of Columbia
Columbia, Missouri

Contributions Fund (Trust Fund)

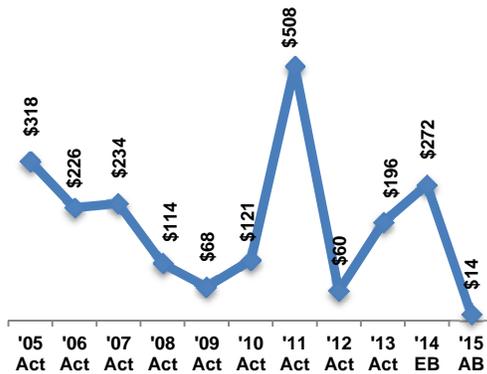
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$3,512	\$6,400	\$6,400	\$6,400	0.0%	0.0%
Travel & Training	\$2,600	\$3,185	\$3,185	\$3,185	0.0%	0.0%
Intragov. Charges	\$663	\$3,712	\$3,712	\$1,110	(70.1%)	(70.1%)
Utilities, Services & Misc.	\$12,167	\$2,815	\$2,815	\$2,815	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$177,305	\$255,874	\$255,874	\$0	(100.0%)	(100.0%)
Total	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
Operating Expenses	\$18,942	\$16,112	\$16,112	\$13,510	(16.1%)	(16.1%)
Non-Operating Expenses	\$177,305	\$255,874	\$255,874	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$0	\$0	\$0	\$0		
Interest	(\$7,932)	\$13,500	\$12,618	\$12,618	0.0%	(6.5%)
Fees and Service Charges						
Other Local Revenue	\$126,862	\$258,486	\$259,368	\$0	(100.0%)	(100.0%)
Other Funding Sources/Transfers						
Use of Prior Year Sources	\$77,317	\$0	\$0	\$892		
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$196,247	\$271,986	\$271,986	\$13,510	(95.0%)	(95.0%)

Description

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the New Century Fund, Inc. and Share the Light. Donations include volunteer time, and gifts of cash, property and land. Proper procedures have been established to ensure funds and donations are expended for the purpose designated by the donor.

Department Objectives

The Columbia Trust serves as a channel both to receive and solicit donations for City of Columbia projects which enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on or give to any Columbia Trust-related project.

Highlights/Significant Changes

- The Contributions Fund has three ongoing aspects: The Columbia Trust which includes gifts directly to the city, Share the Light which allows donations to a variety of programs through the utility bill, and the New Century Fund, a separate 501c3 organization with a board appointed by city council.

Highlights/Significant Changes - Continued

- The New Century Fund, established in 2001, functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. Most any significant enhancement to community life sponsored or directed by the City may become a project for the New Century Fund. Recent programs of the New Century Fund were the Columbia Public Schools' Influenza Inoculation program (majority funding granted from the David B. Lichtenstein Foundation), the Christy Welliver Project, a re-landscaped main entrance to Stephens Lake Park, and the Children's Grove, a community-wide gardens project at Stephens Lake Park to provide a positive note in response to the Newtown, Connecticut, tragedy of December 2012.
- Share the Light has received approximately \$209,000 in donations since beginning in the summer of 2001. More than \$172,000 has been appropriated for use in a variety of city projects including community arts funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention & education, and crime prevention. Donations will again be solicited for this program in September 2014.
- The Columbia Trust sends acknowledgment letters to many donors to City fund raising projects, including Share the Light, and CASH and HELP utility assistance programs. Almost \$65,000 was donated by local citizens to these two programs, helping over 400 local families.
- In May 2010, the Trust Specialist position was added to work with the Columbia Trust, the New Century Fund, and the new Community Foundation of Central Missouri (CFCM). The CFCM, announced in November 2010, is a 501(c)(3) nonprofit organization with a self-selected board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of July 2014, there were nearly \$3.5 million in assets in 52 funds administered by the Community Foundation of Central Missouri. The funds and their earnings are used for charitable purposes mostly in the Columbia and central Missouri area. Approximately \$89,000 was distributed from Community Foundation funds to local nonprofit organizations in FY2013-14.

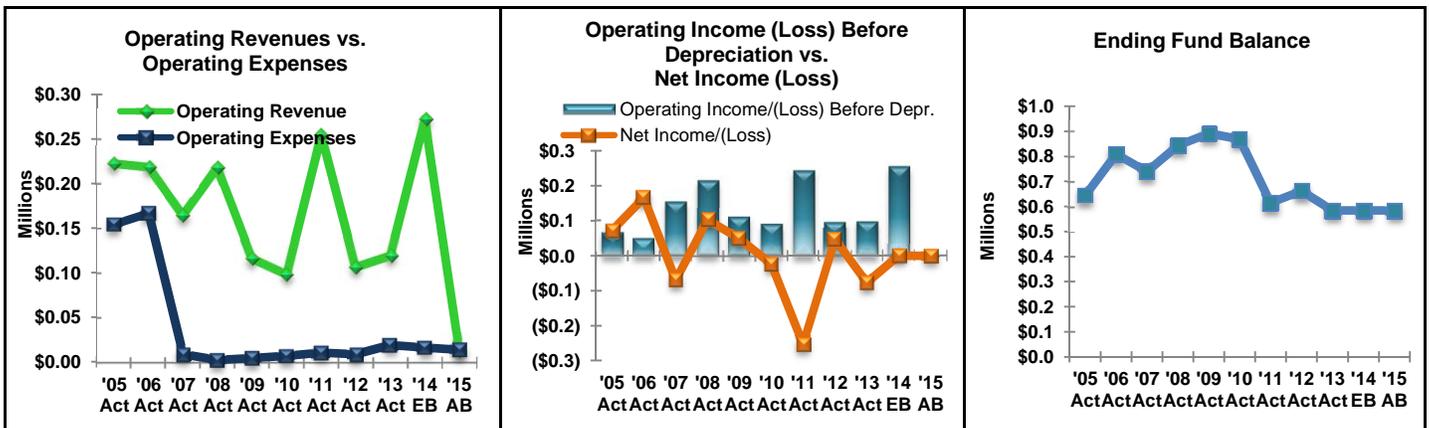
Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
There are no personnel assigned to this budget.					

Net Income Statement Contributions Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	(\$7,932)	\$13,500	\$12,618	\$12,618
Other Miscellaneous Revenues	\$126,862	\$258,486	\$259,368	\$0
Total Revenues	\$118,930	\$271,986	\$271,986	\$12,618
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$3,512	\$6,400	\$6,400	\$6,400
Travel & Training	\$2,600	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$663	\$3,712	\$3,712	\$1,110
Utilities, Services & Other Misc.	\$12,167	\$2,815	\$2,815	\$2,815
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$18,942	\$16,112	\$16,112	\$13,510
Excess (Deficiency) of Revenues Over Expenditures	\$99,988	\$255,874	\$255,874	(\$892)
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$177,305)	(\$255,874)	(\$255,874)	\$0
Total Otr. Financing Sources (Uses)	(\$177,305)	(\$255,874)	(\$255,874)	\$0
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$77,317)	\$0	\$0	(\$892) ^
Fund Balance, Beg. of Year As Restated	\$661,973	\$623,752	\$584,656	\$584,656
Fund Balance, End of Year	\$584,656	\$623,752	\$584,656	\$583,764
Percent Change in Fund Equity	(11.68%)		0.00%	(0.15%)

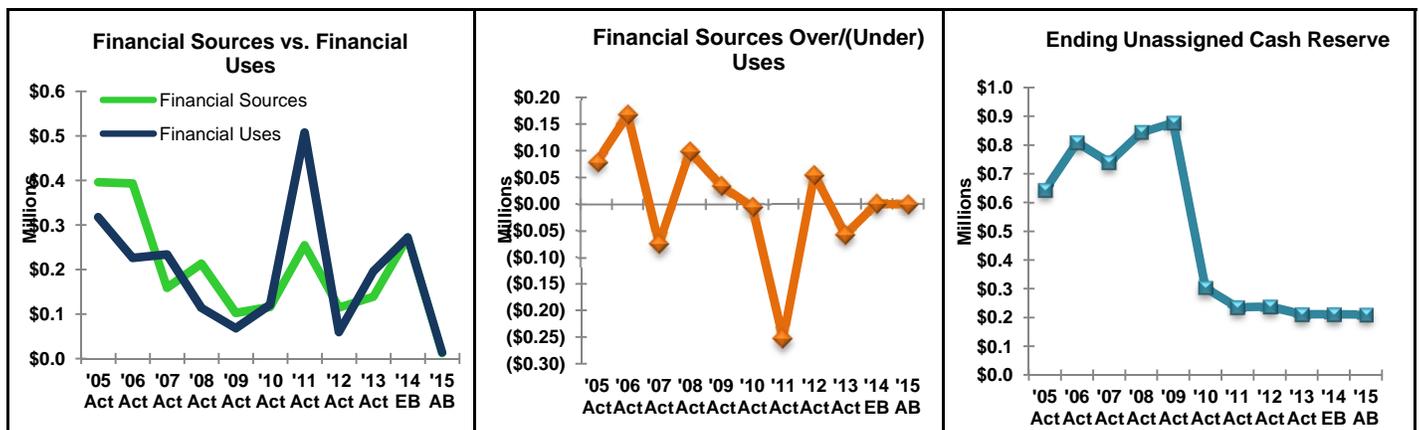
^ Planned use of fund balance in accordance with budget strategies and guidelines.



**Funding Sources and Uses
Contributions Fund**

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$12,071	\$13,500	\$12,618	\$12,618
Fees and Service Charges				
Other Local Revenues ++	\$126,862	\$258,486	\$259,368	\$0
	\$138,933	\$271,986	\$271,986	\$12,618
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$138,933	\$271,986	\$271,986	\$12,618
Financial Uses				
Operating Expenses	\$18,942	\$16,112	\$16,112	\$13,510
Operating Transfers to Other Funds	\$177,305	\$255,874	\$255,874	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$196,247	\$271,986	\$271,986	\$13,510
Financial Sources Over/(Under) Uses	(\$57,314)	\$0	\$0	(\$892)
Beginning Unassigned Cash Reserve		\$210,857	\$210,857	\$210,857
Projected Unassigned Cash Reserve	\$210,857	\$210,857	\$210,857	\$209,965

++ Other Local Revenues include donations received.



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Parks and Recreation



Description

The Parks and Recreation Department oversees 3,184 acres of park land and maintains 83 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation and all of the funding is dedicated. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

Parks & Recreation - General Fund Operations

This budget accounts for the parks and recreation program areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program.

Recreation Services Fund

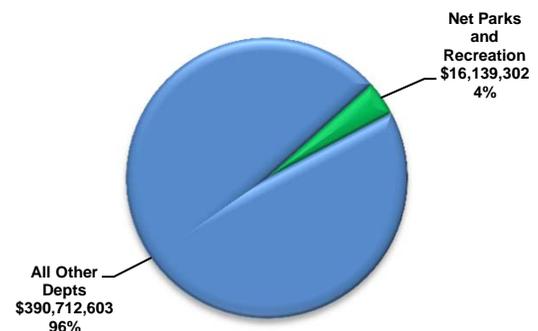
The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development. The sections included in this fund are Sports Programming, Aquatics, Community Recreation, Golf/Concessions, Senior/Life Enrichment/Special Events Programs, Special Olympics Adaptive, and the Activity & Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

Capital Projects Fund

The general government capital projects related to the parks system are included in the Capital Projects Fund.

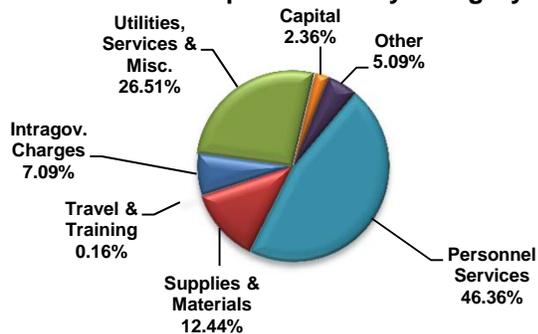
Parks Sales Tax Fund

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a five year extension by Columbia voters in November, 2010. The five year extension will continue to be used to fund renovation/ improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. The next Parks Sales Tax ballot issue is scheduled for November, 2015. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

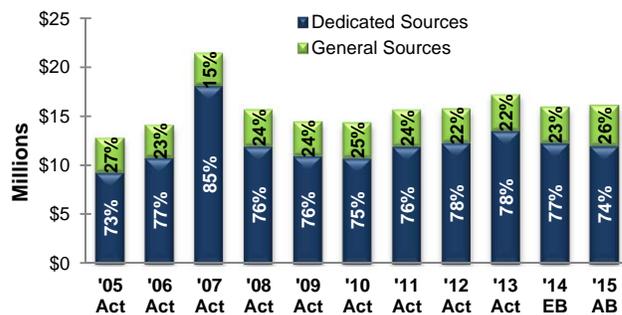


Parks and Recreation Summary *

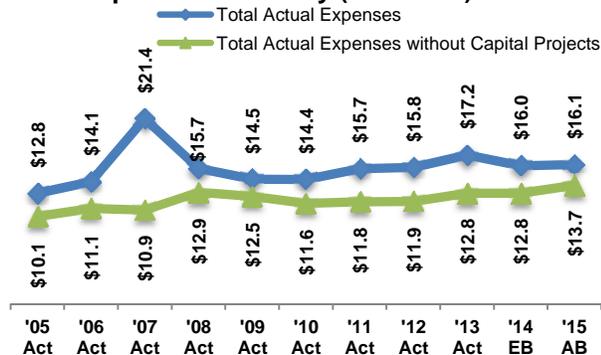
FY 2015 Total Expenditures By Category



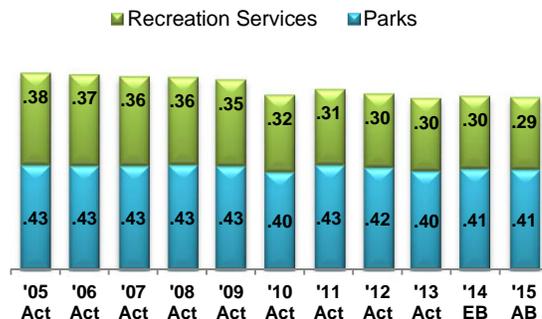
Funding Sources *



Expenditure History (in Millions) *



Total Employees Per Thousand



* Graphs and tables do NOT include Parks Sales Tax since money from that fund is transferred into the other three funds and is already reflected in the expenses of those funds.

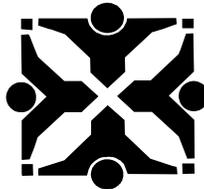
Net Appropriations (Where the Money Goes)*

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$6,943,501	\$7,386,522	\$7,061,601	\$7,482,043	6.0%	1.3%
Supplies & Materials	\$2,859,433	\$1,964,068	\$1,927,732	\$2,008,191	4.2%	2.2%
Travel & Training	\$17,702	\$20,807	\$19,090	\$25,587	34.0%	23.0%
Intragov. Charges	\$979,802	\$971,978	\$971,978	\$1,144,430	17.7%	17.7%
Utilities, Services & Misc.	\$4,168,679	\$4,982,428	\$4,930,626	\$4,277,808	(13.2%)	(14.1%)
Capital	\$1,273,455	\$335,900	\$333,900	\$380,201	13.9%	13.2%
Other	\$993,736	\$696,852	\$721,644	\$821,042	13.8%	17.8%
Total *	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)
Operating Expenses	\$11,457,242	\$12,184,898	\$11,778,824	\$12,545,345	6.5%	3.0%
Non-Operating Expenses	\$1,004,684	\$691,043	\$717,133	\$816,756	13.9%	18.2%
Debt Service	\$0	\$5,809	\$5,809	\$4,286	(26.2%)	(26.2%)
Capital Additions	\$367,461	\$335,900	\$333,900	\$380,201	13.9%	13.2%
Capital Projects	\$4,406,921	\$3,140,905	\$3,130,905	\$2,392,714	(23.6%)	(23.8%)
Total Expenses *	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)

Funding Sources (Where the Money Comes From) *

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$5,000	\$27,000	\$16,155	\$7,500	(53.6%)	(72.2%)
Interest	(\$29,556)	\$42,318	\$33,828	\$33,828	0.0%	(20.1%)
Fees and Service Charges	\$4,429,863	\$4,528,964	\$4,494,952	\$4,658,000	3.6%	2.8%
Other Local Revenues	\$175,031	\$97,584	\$106,422	\$100,884	(5.2%)	3.4%
Operating Transfers	\$6,602,405	\$6,545,955	\$6,550,955	\$6,201,374	(5.3%)	(5.3%)
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contr./Donations	\$74,861	\$30,000	\$30,000	\$0	(100.0%)	(100.0%)
Use of Fund Balance	\$2,260,020	\$1,179,753	\$1,054,030	\$998,223	(5.3%)	(15.4%)
Dedicated Sources	\$13,517,624	\$12,451,574	\$12,286,342	\$11,999,809	(2.3%)	(3.6%)
General Sources	\$3,718,684	\$3,906,981	\$3,680,229	\$4,139,493	12.5%	6.0%
Total Funding Sources *	\$17,236,308	\$16,358,555	\$15,966,571	\$16,139,302	1.1%	(1.3%)

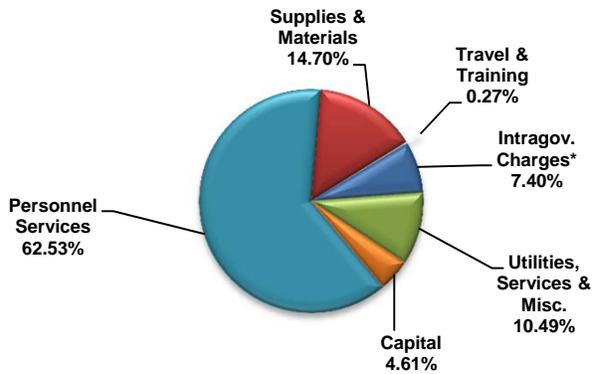
Parks and Recreation - General Fund Operations



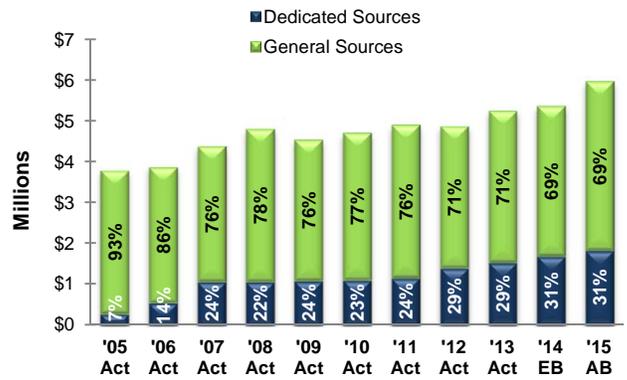
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

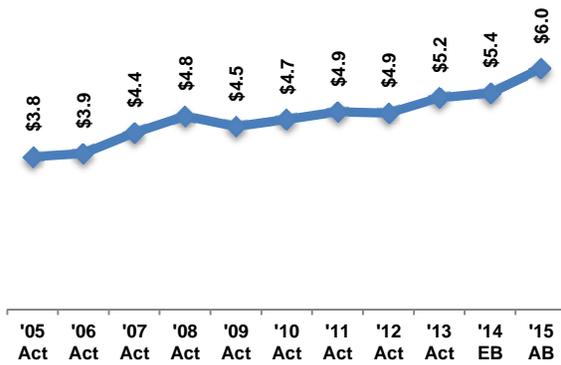
FY 2015 Total Expenditures By Category



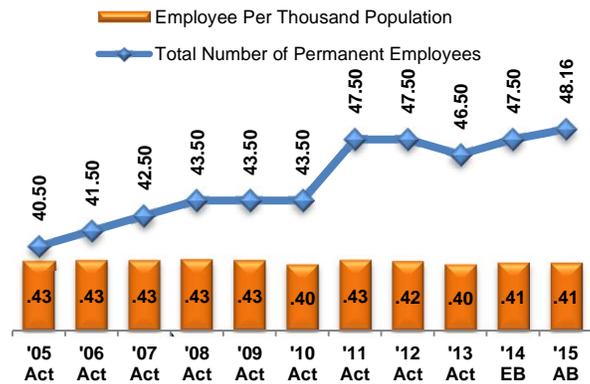
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$3,415,656	\$3,632,280	\$3,455,622	\$3,728,840	7.9%	2.7%
Supplies & Materials	\$789,696	\$866,104	\$816,797	\$876,676	7.3%	1.2%
Travel & Training	\$12,345	\$12,630	\$12,516	\$16,360	30.7%	29.5%
Intragov. Charges*	\$263,288	\$281,488	\$281,488	\$441,558	56.9%	56.9%
Utilities, Services & Misc.	\$502,634	\$565,002	\$556,373	\$625,305	12.4%	10.7%
Capital	\$262,809	\$239,500	\$237,500	\$275,000	15.8%	14.8%
Other	\$0	\$0	\$0	\$0		
Total	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$206,665 or 3.9%

Summary	Actual	Adj. Budget	Estimated	Adopted	% Change	% Change
Operating Expenses	\$4,983,619	\$5,357,504	\$5,122,796	\$5,688,739	11.0%	6.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$262,809	\$239,500	\$237,500	\$275,000	15.8%	14.8%
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0		
Total Expenses	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%

Funding Sources (Where the Money Comes From)

	Actual	Adj. Budget	Estimated	Adopted	% Change	% Change
Other Local Revenues	\$101,245	\$76,584	\$77,473	\$73,784	(4.8%)	(3.7%)
Grants	\$5,000	\$27,000	\$16,155	\$7,500	(53.6%)	(72.2%)
Operating Transfer (Parks Sales Tax)	\$1,421,499	\$1,586,439	\$1,586,439	\$1,742,962	9.9%	9.9%
Dedicated Sources	\$1,527,744	\$1,690,023	\$1,680,067	\$1,824,246	8.6%	7.9%
General Sources	\$3,718,684	\$3,906,981	\$3,680,229	\$4,139,493	12.5%	6.0%
Total Funding Sources	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%

Parks and Recreation - General Fund Operations

110-50 to 110-59

Description

The General Fund portion of the Parks and Recreation Department Budget includes Administration, Park Rangers, a portion of Park Planning & Development, a portion of Park Management & Operations, and the C.A.R.E. Program. Additional Park Planning & Development expenses are budgeted in the Capital Projects sections of the budget and a Planner is currently being funded by the GetAbout Columbia grant. Park Management & Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

Highlights/Significant Changes

Strategic Priority: Health, Safety and Well-Being - Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

- Personnel Services includes the addition of a Park Ranger Supervisor position and funding for some temporary staff which meet the requirements to receive health insurance benefits. This position's costs are offset by Parks Sales Taxes.
- A future concern for the department is the permanent portion of the park sales tax is nearly absorbed in the department's operational budget. Growth in years beyond FY 2017 will need to come from the General Fund or another funding source.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. In prior years, these charges were budgeted in City General budget.

Highlights/Significant Changes (cont.)

- Travel and Training increased by \$3,730 in FY 2015 to cover expenses associated with maintaining staff professional certifications. Total training budget is \$16,360 representing 0.3% of the department's budget.
- The budget includes \$15,000 for the Parks and Recreation citizen survey that is completed every five years to assist with prioritizing projects for the Park Sales Tax Ballot.
- Fleet replacement is budgeted at \$250,000 in FY 2015.
- Utilities, Services and Other Miscellaneous increased by \$60,303 including an increase of \$18,474 for utilities associated with new Parks and Recreation facilities and an increase of \$26,260 in vehicle maintenance for a Public Works fleet labor rate increase.
- In summer 2013, the department partnered with 104 businesses and agencies to provide work sites for 171 CARE Trainees paying a total of 22,056 hours. One hundred fifty-nine (159) successfully completed the summer eight-week program for a 93% completion rate. At the conclusion of the CARE program, 36% of summer trainees were offered employment with 87% accepting the job.
- In FY 2014, CARE personnel category was increased by \$14,674 to fund an additional Job Coach/Mentor and 10 Summer Trainees. The FY 2015 budget reflects the same level of funding and the department will continue to serve 200-215 youth annually.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	6.50	6.50	6.50	6.50	
Parks Planning & Development	24.00	24.00	24.00	24.00	
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Management	14.00	15.00	15.00	15.66	0.66
Total Personnel	46.50	47.50	47.50	48.16	0.66
Permanent Full-Time	46.50	47.50	47.50	48.16	0.66
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	46.50	47.50	47.50	48.16	0.66

General Fund Support For Parks

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
General Fund Parks Budget	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739
General Fund Operating Subsidy to Rec. Services Fund	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910
Total General Fund Support for Parks	\$6,403,338	\$6,753,914	\$6,517,206	\$7,120,649
Less: Parks Sales Tax Transfer to General Fd.	(\$1,421,499)	(\$1,586,439)	(\$1,586,439)	(\$1,742,962)
Total General Fund Support for Parks and Rec.	\$4,981,839	\$5,167,475	\$4,930,767	\$5,377,687
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total FY 2001 General Fund Support for Parks & Rec.	\$4,568,278	\$4,568,278	\$4,568,278	\$4,568,278

Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed

	\$413,561	\$599,197	\$362,489	\$809,409
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Parks & Recreation

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration						
Personnel Services	\$476,046	\$486,284	\$413,550	\$490,629	18.6%	0.9%
Supplies and Materials	\$23,526	\$29,340	\$27,600	\$25,850	(6.3%)	(11.9%)
Travel and Training	\$2,206	\$3,159	\$3,136	\$3,859	23.1%	22.2%
Intragovernmental Charges	\$3,762	\$652	\$652	\$180,137	27528.4%	27528.4%
Utilities, Services, & Misc.	\$35,985	\$43,678	\$42,978	\$71,625	66.7%	64.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$541,525	\$563,113	\$487,916	\$772,100	58.2%	37.1%
Career Awareness & Related Experience Program (CARE)						
Personnel Services	\$416,496	\$460,544	\$452,109	\$463,727	2.6%	0.7%
Supplies and Materials	\$11,057	\$13,587	\$12,749	\$13,587	6.6%	0.0%
Travel and Training	\$0	\$300	\$487	\$300	(38.4%)	0.0%
Intragovernmental Charges	\$6,193	\$1,604	\$1,604	\$1,308	(18.5%)	(18.5%)
Utilities, Services, & Misc.	\$9,851	\$16,401	\$13,332	\$16,401	23.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$443,597	\$492,436	\$480,281	\$495,323	3.1%	0.6%
Planning and Development						
Personnel Services	\$1,575,062	\$1,612,675	\$1,589,496	\$1,650,773	3.9%	2.4%
Supplies and Materials	\$182,396	\$193,431	\$186,638	\$189,831	1.7%	(1.9%)
Travel and Training	\$4,457	\$4,047	\$3,808	\$6,677	75.3%	65.0%
Intragovernmental Charges	\$46,758	\$54,126	\$54,126	\$50,505	(6.7%)	(6.7%)
Utilities, Services, & Misc.	\$62,065	\$84,431	\$77,804	\$83,119	6.8%	(1.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,870,738	\$1,948,710	\$1,911,872	\$1,980,905	3.6%	1.7%
Parks Management						
Personnel Services	\$948,052	\$1,072,777	\$1,000,467	\$1,123,711	12.3%	4.7%
Supplies and Materials	\$572,717	\$629,746	\$589,810	\$647,408	9.8%	2.8%
Travel and Training	\$5,682	\$5,124	\$5,085	\$5,524	8.6%	7.8%
Intragovernmental Charges	\$206,575	\$225,106	\$225,106	\$209,608	(6.9%)	(6.9%)
Utilities, Services, & Misc.	\$394,733	\$420,492	\$422,259	\$454,160	7.6%	8.0%
Capital	\$262,809	\$239,500	\$237,500	\$275,000	15.8%	14.8%
Other	\$0	\$0	\$0	\$0		
Total	\$2,390,568	\$2,592,745	\$2,480,227	\$2,715,411	9.5%	4.7%
Department Totals						
Personnel Services	\$3,415,656	\$3,632,280	\$3,455,622	\$3,728,840	7.9%	2.7%
Supplies and Materials	\$789,696	\$866,104	\$816,797	\$876,676	7.3%	1.2%
Travel and Training	\$12,345	\$12,630	\$12,516	\$16,360	30.7%	29.5%
Intragovernmental Charges	\$263,288	\$281,488	\$281,488	\$441,558	56.9%	56.9%
Utilities, Services, & Misc.	\$502,634	\$565,002	\$556,373	\$625,305	12.4%	10.7%
Capital	\$262,809	\$239,500	\$237,500	\$275,000	15.8%	14.8%
Other	\$0	\$0	\$0	\$0		
Total	\$5,246,428	\$5,597,004	\$5,360,296	\$5,963,739	11.3%	6.6%

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	0.00	0.00	1.00	1.00	
8760 - Asst. Director, Parks & Recreation	1.00	1.00	0.00	0.00	
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	

Parks & Recreation

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration					
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.50	1.50	2.50	2.50	
1005 - Admin. Support Assistant	1.00	1.00	0.00	0.00	
Total Personnel	6.50	6.50	6.50	6.50	
Permanent Full-Time	6.50	6.50	6.50	6.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.50	6.50	6.50	6.50	
Career Awareness & Related Experience Program (CARE)					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4101 - Planner	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	8.00	6.00	6.00	6.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2396 - Maintenance Technician-773	3.00	3.00	3.00	3.00	
2380 - Construction Mechanic-773*	0.00	0.00	0.00	3.00	3.00
2300 - Equipment Operator II-773*	3.00	5.00	5.00	2.00	(3.00)
Total Personnel	24.00	24.00	24.00	24.00	
Permanent Full-Time	24.00	24.00	24.00	24.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.00	24.00	24.00	24.00	
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	2.00	2.00	2.00	2.00	
8689 - Park Ranger Supervisor	0.00	0.00	0.00	1.00	1.00
2417 - Parks & Facilities Specialist	0.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2396 - Maintenance Technician-773	5.00	5.00	5.00	4.66	(0.34)
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	14.00	15.00	15.00	15.66	0.66
Permanent Full-Time	14.00	15.00	15.00	15.66	0.66
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.00	15.00	15.00	15.66	0.66

*In FY 2015 three Equipment Operator II's were reassigned to Construction Mechanics

Department Totals					
Permanent Full-Time	46.50	47.50	47.50	48.16	0.66
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	46.50	47.50	47.50	48.16	0.66

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Recreation Services

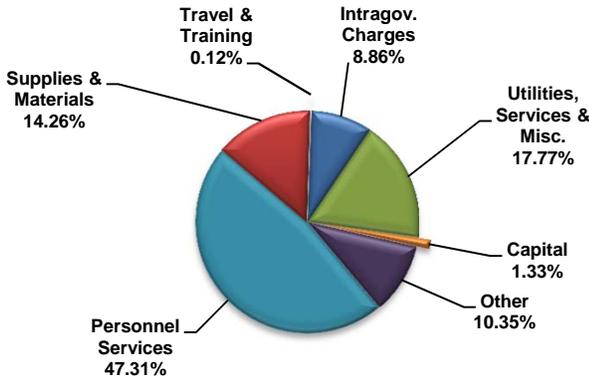
(Enterprise Fund)



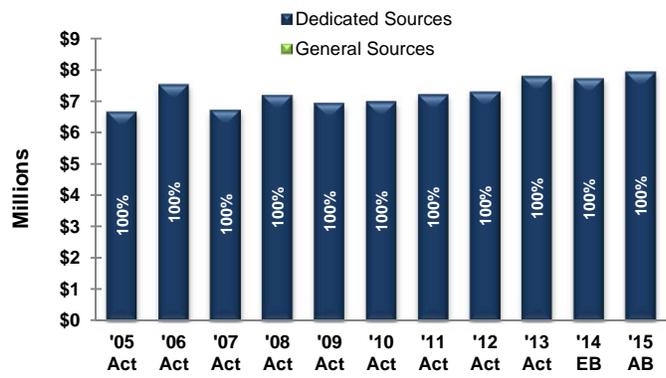
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

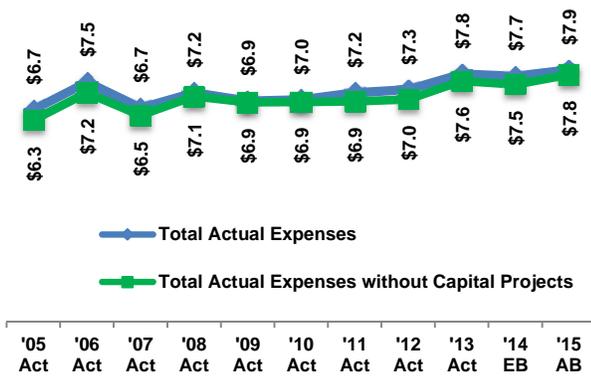
FY 2015 Total Expenditures By Category



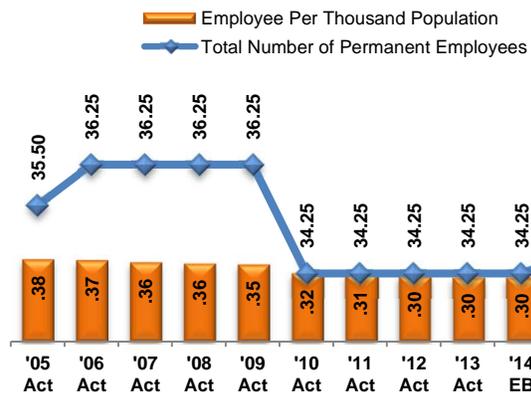
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$3,514,414	\$3,754,242	\$3,605,979	\$3,753,203	4.1%	(0.0%)
Supplies & Materials	\$1,169,118	\$1,097,964	\$1,110,935	\$1,131,515	1.9%	3.1%
Travel & Training	\$5,357	\$8,177	\$6,574	\$9,227	40.4%	12.8%
Intragov. Charges	\$716,514	\$690,490	\$690,490	\$702,872	1.8%	1.8%
Utilities, Services & Misc.	\$1,293,339	\$1,536,521	\$1,503,348	\$1,409,789	(6.2%)	(8.2%)
Capital	\$104,652	\$96,400	\$96,400	\$105,201	9.1%	9.1%
Other	\$993,736	\$696,852	\$721,644	\$821,042	13.8%	17.8%
Total	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%

Summary

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$6,473,623	\$6,827,394	\$6,656,028	\$6,856,606	3.0%	0.4%
Non-Operating Expenses	\$1,004,684	\$691,043	\$717,133	\$816,756	13.9%	18.2%
Debt Service	\$0	\$5,809	\$5,809	\$4,286	(26.2%)	(26.2%)
Capital Additions	\$104,652	\$96,400	\$96,400	\$105,201	9.1%	9.1%
Capital Projects	\$214,171	\$260,000	\$260,000	\$150,000	(42.3%)	(42.3%)
Total Expenses	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Interest Revenue	(\$29,556)	\$42,318	\$33,828	\$33,828	0.0%	(20.1%)
Fees & Service Charges	\$4,429,863	\$4,528,964	\$4,494,952	\$4,658,000	3.6%	2.8%
Other Local Revenues	\$73,786	\$21,000	\$28,949	\$27,100	(6.4%)	29.0%
Capital Contribution	\$0	\$0	\$0	\$0		
Oper. Trnsfr (from Gen. Fd)	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910	0.0%	0.0%
Oper. Trnsfr (from Parks STax)	\$1,050,105	\$1,060,606	\$1,060,606	\$1,091,288	2.9%	2.9%
Oper. Trnsfr (Other)	\$74,571	\$12,000	\$17,000	\$12,000	(29.4%)	0.0%
Use of Prior Year Resources	\$1,041,451	\$1,058,848	\$943,125	\$953,723	1.1%	(9.9%)
Dedicated Sources	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%

Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, psychological, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Aquatics; Community Recreation; Golf /Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs/Classes; Adapted Community Recreation; Adapted Sports/Special Olympics; and the Activity and Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund.

Highlights/Significant Changes

- The Activity & Recreation Center (ARC) budget includes \$81,125 for equipment replacement to be funded by Recreation Center Improvement Fees (RCIF), which generates \$65,000-\$70,000 annually.
- Based on market research and program expenses, the department increased fees for some services (i.e., Golf, Adult Softball, Adult Kickball and Park Ticketed Event Special Use Fee). Please see Budget-In-Brief for detailed information on all proposed fee increases/changes.

Highlights/Significant Changes (cont.)

- Sales from the newly constructed concession stand at Atkins Baseball Complex exceeded the initial projections. Additional funds have been allocated to Sports Budget (Items for Resale) to cover expenses. Revenue projections have been adjusted accordingly.
- With the renovation of the buildings at Waters-Moss Memorial Wildlife Area, the department is no longer renting the Stephens Lake Activity Center (SLAC). Programs formerly at SLAC were relocated to the Waters-Moss property in January 2014. The buildings at Waters-Moss are named Hillcrest Community Center and Moss Building. The annual rental fees for SLAC have been removed from the budget [SLAC rental fees: \$116,600 in FY2013 and \$36,720 (partial) in FY2014.
- Expenses and revenue associated with the programs offered by the Recreation Specialist/Trails and Special Events have been reallocated to the 5575 accounts - Classes and Events. Prior to FY2015, expenses and revenue were budgeted in the 5520 accounts - Sports, and a portion of the revenue was budgeted in 5510 - Rec Administration.
- The ARC Maintenance Technician is budgeted 100% at the ARC (FY 2014: 67% ARC, 33% Rec Services Parks and Maintenance) due to the increasing need for maintenance at the ARC.
- One of the Maintenance Technicians formerly budgeted 100% in General Fund is budgeted at 66% General Fund and 34% Rec Services Parks and Maintenance to replace the non-ARC Rec Services facilities work previously accomplished by the ARC Maintenance Technician. Thirty-four percent of the Park Sales Tax subsidy that funds this position was also moved from General Fund to Rec Services Fund.
- The General Fund subsidy is \$1,156,910 (the same as FY 2014) and the Park Sales Tax subsidy is \$1,091,288 (an increase of \$30,682 over FY 2014).

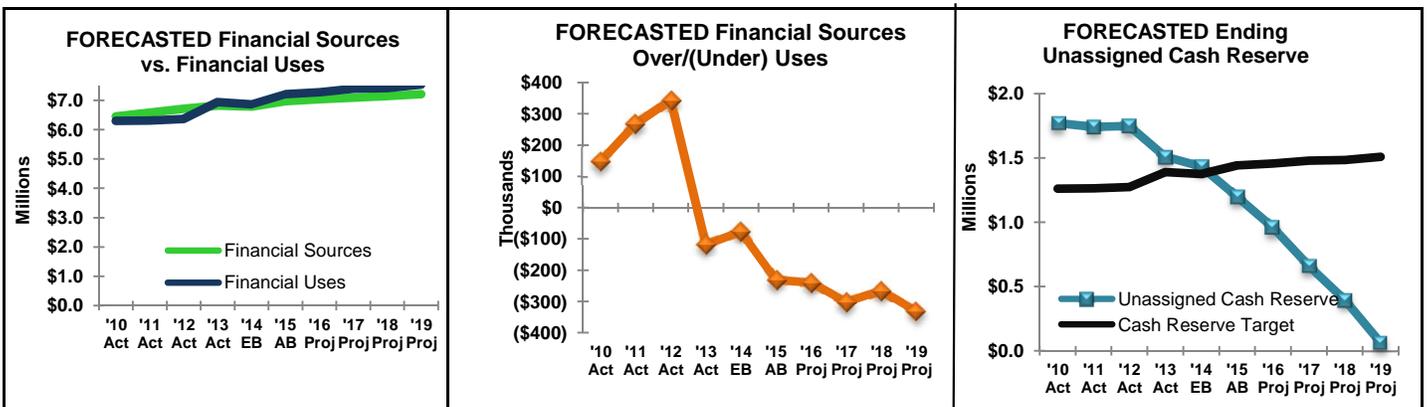
Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
Parks and Maintenance	8.33	8.33	8.33	8.34	0.01
Recreation	15.75	16.25	16.25	16.25	
Recreation Center	10.17	9.67	9.67	10.00	0.33
Total Personnel	34.25	34.25	34.25	34.59	0.34
Permanent Full-Time	33.50	33.50	33.50	33.84	0.34
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	34.59	0.34

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Interest	\$33,828	\$33,828	\$33,828	\$33,828	\$33,828
Fees & Svc Charges	\$4,658,000	\$4,704,580	\$4,751,626	\$4,799,142	\$4,847,133
Other Local Revenues	\$27,100	\$27,100	\$27,100	\$27,100	\$27,100
Operating Subsidy - General Fund	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910
Operating Subsidy - Parks Sales Tax	\$1,091,288	\$1,102,201	\$1,113,223	\$1,124,355	\$1,135,599
Other Funding Sources/Transfers	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Financial Sources	\$6,979,126	\$7,036,619	\$7,094,687	\$7,153,335	\$7,212,570
Operating Expenses	\$6,856,606	\$6,973,927	\$7,093,398	\$7,312,751	\$7,438,601
Transfer to Capital Project Fund	\$150,000	\$98,619	\$98,619	\$0	\$0
Interest Exp/Non-Oper Cash Pmts	\$4,286	\$2,622	\$928	\$0	\$0
Principal Payments	\$94,333	\$95,997	\$97,691	\$0	\$0
Capital Additions	\$105,201	\$105,201	\$105,201	\$105,201	\$105,201
Total Financial Uses	\$7,210,426	\$7,276,366	\$7,395,837	\$7,417,952	\$7,543,802
Sources Over/(Under) Uses	(\$231,300)	(\$239,747)	(\$301,150)	(\$264,617)	(\$331,231)
Beginning Unassigned Cash Reserve	\$1,430,311	\$1,199,011	\$959,264	\$658,114	\$393,496
Projected Unassigned Cash Reserve	\$1,199,011	\$959,264	\$658,114	\$393,496	\$62,265
Cash Reserve Target (20% Fin. Uses)	\$1,442,085	\$1,455,273	\$1,479,167	\$1,483,590	\$1,508,760
Cash Above/(Below) Cash Reserve Target	(\$243,074)	(\$496,009)	(\$821,053)	(\$1,090,094)	(\$1,446,495)

Note: budget forecasts reflect very conservative revenue estimates as much of the revenue base is weather dependent. However, in years when revenues are low due to weather, cuts are made to expenses to minimize the impact on cash. Therefore, the actual results will most likely be better than are shown.



Cost Recovery Information

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Goal
Sports					
Annual Estimated Participations	99,117	99,464	100,000	100,000	
Program Costs	859,833	907,141	1,075,109	1,045,301	
Program Revenues	501,991	602,632	608,060	647,400	
Percent of Cost Recovered	58.38%	66.43%	56.56%	61.93%	60%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	76,050	67,584	70,000	75,000	
Program Costs	648,762	673,568	689,781	721,563	
Program Revenues	232,656	207,677	209,600	234,500	
Percent of Cost Recovered	35.86%	30.83%	30.39%	32.50%	40%
Golf					
Annual Estimated Participations	86,686	77,355	78,000	80,000	
Program Costs	1,268,985	1,255,995	1,273,237	1,296,467	
Program Revenues	1,224,091	1,093,227	1,099,289	1,149,700	
Percent of Cost Recovered	96.46%	87.04%	86.34%	88.68%	90%
Senior Adult					
Annual Estimated Participations	22,589	20,508	21,000	21,000	
Program Costs	112,521	116,884	97,852	84,976	
Program Revenues	9,365	11,591	12,225	13,435	
Percent of Cost Recovered	8.32%	9.92%	12.49%	15.81%	15%
Oak Tours					
Annual Estimated Participations	6,434	7,537	7,000	7,000	
Program Costs	79,951	112,529	104,611	100,324	
Program Revenues	36,240	81,059	81,525	85,615	
Percent of Cost Recovered	45.33%	72.03%	77.93%	85.34%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	36,076	35,646	35,000	35,000	
Program Costs	158,151	158,494	164,220	173,247	
Program Revenues	35,100	34,631	34,300	34,800	
Percent of Cost Recovered	22.19%	21.85%	20.89%	20.09%	20%
Classes/Special Events					
Annual Estimated Participations	93,363	93,984	93,000	93,000	
Program Costs	328,312	318,892	306,493	362,698	
Program Revenues	148,414	161,453	163,950	205,050	
Percent of Cost Recovered	45.21%	50.63%	53.49%	56.53%	50%
Community Recreation					
Annual Estimated Participations	61,245	65,772	65,000	65,000	
Program Costs	426,648	440,626	445,113	480,724	
Program Revenues	30,944	31,463	31,600	31,700	
Percent of Cost Recovered	7.25%	7.14%	7.10%	6.59%	8%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	353,442	356,516	355,000	355,000	
Program Costs	1,699,928	1,715,307	1,791,342	1,870,547	
Program Revenues	1,786,669	1,889,989	1,895,502	1,896,400	
Percent of Cost Recovered	105.10%	110.18%	105.81%	101.38%	100%

Recreation Services

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Park Services						
Personnel Services	\$621,082	\$642,528	\$652,127	\$680,792	4.4%	6.0%
Supplies & Materials	\$382,735	\$441,599	\$426,908	\$421,991	(1.2%)	(4.4%)
Travel & Training	\$791	\$908	\$740	\$908	22.7%	0.0%
Intragovernmental Charges	\$60,697	\$65,094	\$65,094	\$54,386	(16.5%)	(16.5%)
Utilities, Services & Misc.	\$477,157	\$531,460	\$504,745	\$545,728	8.1%	2.7%
Capital	\$91,524	\$64,000	\$64,000	\$66,500	3.9%	3.9%
Other	\$0	\$0	\$0	\$0		
Total	\$1,633,986	\$1,745,589	\$1,713,614	\$1,770,305	3.3%	1.4%
Recreation						
Personnel Services	\$1,808,218	\$1,960,961	\$1,847,146	\$1,921,669	4.0%	(2.0%)
Supplies & Materials	\$407,975	\$436,265	\$458,617	\$490,450	6.9%	12.4%
Travel & Training	\$3,220	\$4,236	\$4,734	\$5,286	11.7%	24.8%
Intragovernmental Charges	\$492,836	\$467,747	\$467,747	\$478,535	2.3%	2.3%
Utilities, Services & Misc.	\$458,217	\$397,056	\$394,676	\$358,762	(9.1%)	(9.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$692,389	\$395,328	\$417,808	\$517,206	23.8%	30.8%
Total	\$3,862,855	\$3,661,593	\$3,590,728	\$3,771,908	5.0%	3.0%
Recreation Center						
Personnel Services	\$1,085,114	\$1,150,753	\$1,106,706	\$1,150,742	4.0%	(0.0%)
Supplies & Materials	\$229,117	\$220,100	\$218,543	\$219,074	0.2%	(0.5%)
Travel & Training	\$1,346	\$3,033	\$1,100	\$3,033	175.7%	0.0%
Intragovernmental Charges	\$162,981	\$157,649	\$157,649	\$169,951	7.8%	7.8%
Utilities, Services & Misc.	\$293,085	\$348,005	\$350,794	\$355,299	1.3%	2.1%
Capital	\$13,128	\$32,400	\$32,400	\$38,701	19.4%	19.4%
Other	\$301,347	\$301,524	\$303,836	\$303,836	0.0%	0.8%
Total	\$2,086,118	\$2,213,464	\$2,171,028	\$2,240,636	3.2%	1.2%
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$149,291	\$0	\$6,867	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$64,880	\$260,000	\$253,133	\$150,000	(40.7%)	(42.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$214,171	\$260,000	\$260,000	\$150,000	(42.3%)	(42.3%)
Department Totals						
Personnel Services	\$3,514,414	\$3,754,242	\$3,605,979	\$3,753,203	4.1%	(0.0%)
Supplies and Materials	\$1,169,118	\$1,097,964	\$1,110,935	\$1,131,515	1.9%	3.1%
Travel and Training	\$5,357	\$8,177	\$6,574	\$9,227	40.4%	12.8%
Intragovernmental Charges	\$716,514	\$690,490	\$690,490	\$702,872	1.8%	1.8%
Utilities, Services, & Misc.	\$1,293,339	\$1,536,521	\$1,503,348	\$1,409,789	(6.2%)	(8.2%)
Capital	\$104,652	\$96,400	\$96,400	\$105,201	9.1%	9.1%
Other	\$993,736	\$696,852	\$721,644	\$821,042	13.8%	17.8%
Total	\$7,797,130	\$7,880,646	\$7,735,370	\$7,932,849	2.6%	0.7%

Recreation Services

Authorized Positions By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Park Services					
2418 - Sports Turf Specialist	0.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	4.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773	1.33	1.33	1.33	1.34	0.01
Total Personnel	8.33	8.33	8.33	8.34	0.01
Permanent Full-Time	8.33	8.33	8.33	8.34	0.01
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.33	8.33	8.33	8.34	0.01
Recreation					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist	9.00	9.50	9.50	9.50	
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	0.75	0.75	0.75	0.75	
Total Personnel	15.75	16.25	16.25	16.25	
Permanent Full-Time	15.00	15.50	15.50	15.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.75	16.25	16.25	16.25	
Recreation Center					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	3.00	2.50	2.50	2.50	
2396 - Maintenance Technician-773	0.67	0.67	0.67	1.00	0.33
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	10.17	9.67	9.67	10.00	0.33
Permanent Full-Time	10.17	9.67	9.67	10.00	0.33
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.17	9.67	9.67	10.00	0.33
Department Totals					
Permanent Full-Time	33.50	33.50	33.50	33.84	0.34
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	34.59	0.34

Major Projects

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the Department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected.

Fiscal Impact

The Department is requesting the use of \$150,000 of Recreation Services User Fee funds (RSR) in FY-2015. These funds will be utilized to replace the large water playground structure at Albert-Oakland Family Aquatic Center.

Recreation Services Debt Service Information

10/01/13 Loan from Designated Loan Fund for Waters-Moss Memorial Wildlife Area

Original Loan Amount - \$350,000
 Balance as of 9/30/2014 - \$288,021
 Final Payment - 9/30/2017
 Ordinance #21663

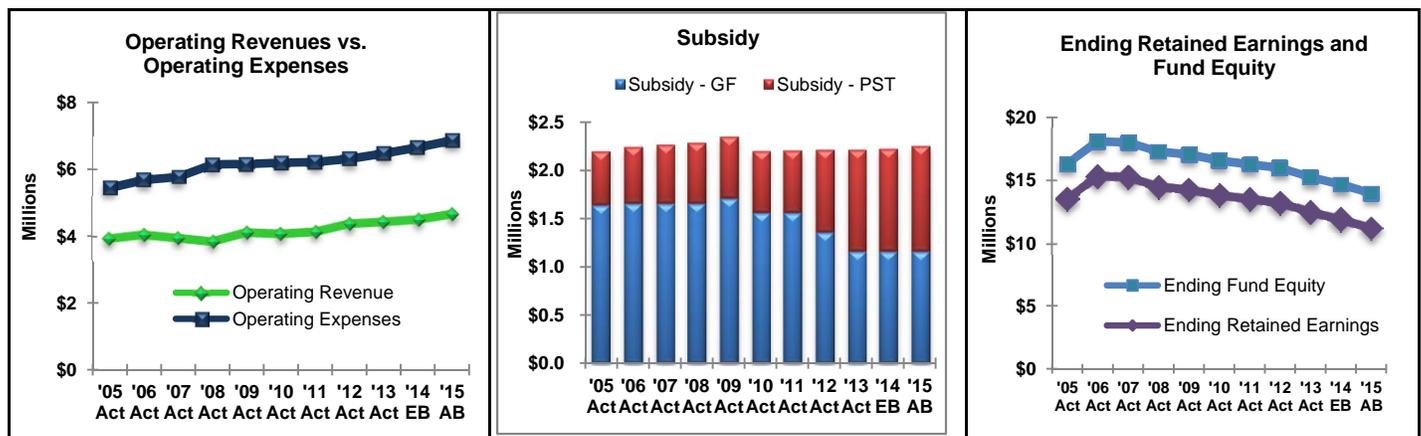
Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	94,333	4,286	98,619
2016	95,997	2,622	98,619
2017	97,691	928	98,619
	<u>\$288,021</u>	<u>\$7,836</u>	<u>\$295,857</u>

Net Income Statement Recreation Services Fund

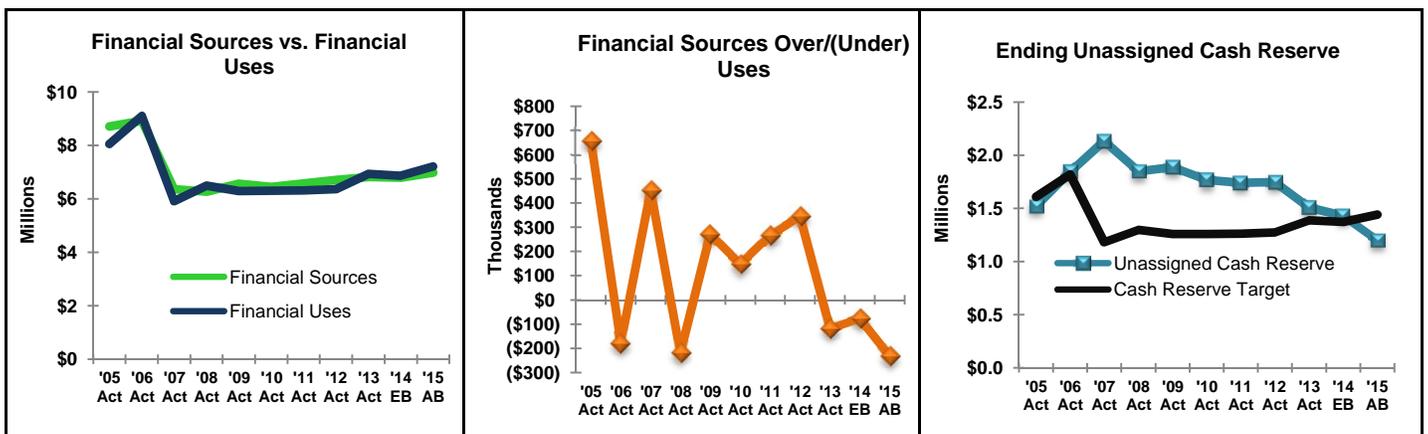
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Activity Fees	\$3,021,816	\$3,099,364	\$3,050,502	\$3,223,000
User Fees	\$125,761	\$132,500	\$132,850	\$131,000
Golf Improvement User Fee	\$124,675	\$140,000	\$130,000	\$67,500
Capital User Fee	\$72,274	\$75,000	\$72,000	\$37,000
Rentals	\$591,022	\$585,100	\$604,300	\$628,800
Sales	\$494,315	\$496,000	\$503,300	\$569,300
Other Misc. Operating Revenues	\$0	\$1,000	\$2,000	\$1,400
Total Operating Revenues	\$4,429,863	\$4,528,964	\$4,494,952	\$4,658,000
Operating Expenses:				
Personnel Services	\$3,514,414	\$3,754,242	\$3,605,979	\$3,753,203
Supplies & Materials	\$1,019,827	\$1,097,964	\$1,104,068	\$1,131,515
Travel & Training	\$5,357	\$8,177	\$6,574	\$9,227
Intragovernmental Charges	\$716,514	\$690,490	\$690,490	\$702,872
Utilities, Services & Other Misc.	\$1,217,511	\$1,276,521	\$1,248,917	\$1,259,789
Total Operating Expenses	\$6,473,623	\$6,827,394	\$6,656,028	\$6,856,606
Operating Income (Loss) Before Depreciation	(\$2,043,760)	(\$2,298,430)	(\$2,161,076)	(\$2,198,606)
Depreciation	(\$641,449)	(\$641,964)	(\$666,756)	(\$666,756)
Operating Income	(\$2,685,209)	(\$2,940,394)	(\$2,827,832)	(\$2,865,362)
Non-Operating Revenues:				
Investment Revenue	(\$29,556)	\$42,318	\$33,828	\$33,828
Misc. Non-Operating Revenue	\$73,786	\$21,000	\$28,949	\$27,100
Total Non-Operating Revenues	\$44,230	\$63,318	\$62,777	\$60,928
Non-Operating Expenses:				
Interest Expense	\$0	\$5,809	\$5,809	\$4,286
Bank & Paying Agent Fees	\$3,865	\$0	\$0	\$0
Loss on Disposal of Assets	\$7,083	\$0	\$1,298	\$0
Total Non-Operating Expenses	\$10,948	\$5,809	\$7,107	\$4,286
Operating Transfers:				
Operating Transfers From Other Funds	\$74,571	\$12,000	\$17,000	\$12,000
Operating Transfers To Other Funds	(\$352,287)	(\$49,079)	(\$49,079)	(\$150,000)
Subsidy - General Fund	1,156,910	1,156,910	1,156,910	1,156,910
Subsidy - Parks Sales Tax	1,050,105	1,060,606	1,060,606	1,091,288
	\$1,929,299	\$2,180,437	\$2,185,437	\$2,110,198
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	(\$722,628)	(\$702,448)	(\$586,725)	(\$698,522)
Beginning Retained Earnings	\$13,193,209	\$12,470,581	\$12,470,581	\$11,883,856
Ending Retained Earnings	\$12,470,581	\$11,768,133	\$11,883,856	\$11,185,334
Contributed Capital	\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698
Ending Fund Equity	\$15,250,279	\$14,547,831	\$14,663,554	\$13,965,032

Note: Net Income statements do not include capital addition or capital project expenses.

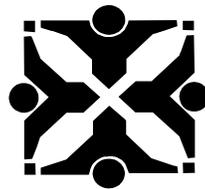


Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$37,809	\$42,318	\$33,828	\$33,828
Fees and Service Charges	\$4,429,863	\$4,528,964	\$4,494,952	\$4,658,000
Other Local Revenues	\$73,786	\$21,000	\$28,949	\$27,100
	\$4,541,458	\$4,592,282	\$4,557,729	\$4,718,928
Other Funding Sources/Transfers	\$2,281,586	\$2,229,516	\$2,234,516	\$2,260,198
Total Financial Sources: Less				
Appropriated Fund Balance	\$6,823,044	\$6,821,798	\$6,792,245	\$6,979,126
Financial Uses				
Operating Expenses	\$6,473,623	\$6,827,394	\$6,656,028	\$6,856,606
Operating Transfer to Other Funds	\$352,287	\$49,079	\$49,079	\$150,000
Interest Expense and Non-Oper. Cash Pmts	\$3,865	\$5,809	\$5,809	\$4,286
Principal Payments	\$0	\$61,979	\$61,979	\$94,333
Capital Additions	\$104,652	\$96,400	\$96,400	\$105,201
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,934,427	\$7,040,661	\$6,869,295	\$7,210,426
Financial Sources Over/(Under) Uses	(\$111,383)	(\$218,863)	(\$77,050)	(\$231,300)
Beginning Unassigned Cash Reserve		\$1,507,361	\$1,507,361	\$1,430,311
Financial Sources Over/(Under) Uses		(\$218,863)	(\$77,050)	(\$231,300)
Current Assets	\$2,013,830			
Less: Current Liabilities	\$506,469			
Projected Unassigned Cash Reserve	\$1,507,361	\$1,288,498	\$1,430,311	\$1,199,011
Cash Reserve Target (20% Fin. Uses)	\$1,386,885	\$1,408,132	\$1,373,859	\$1,442,085
Cash Above/(Below) Cash Target Reserve	\$120,476	(\$119,634)	\$56,452	(\$243,074)



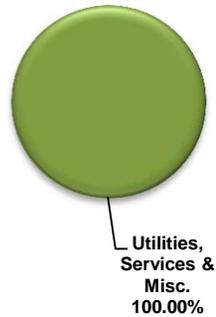
Capital Projects Fund - Parks and Recreation Projects



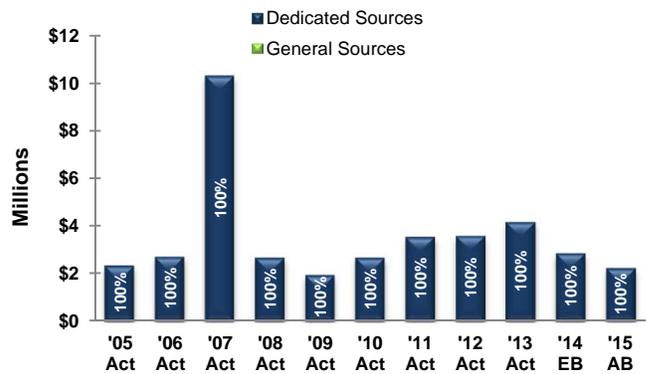
City of Columbia
Columbia, Missouri

Capital Projects Fund - Parks & Recreation Projects

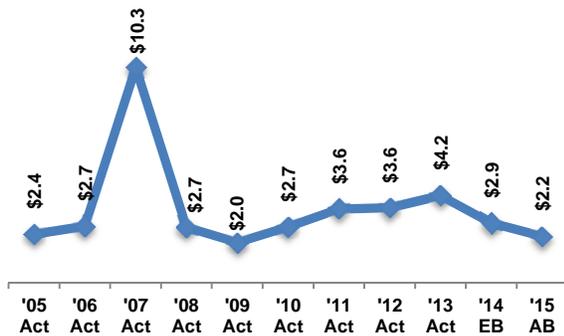
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$13,431	\$0	\$0	\$0		
Supplies & Materials	\$900,619	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$2,372,706	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Capital	\$905,994	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
Total Expenses	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Golf Course Improvement Fees	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contributions	\$74,861	\$30,000	\$30,000	\$0	(100.0%)	(100.0%)
Operating Transfer (Parks Sales Tx)	\$2,899,320	\$2,730,000	\$2,730,000	\$2,198,214	(19.5%)	(19.5%)
Use of Existing Resources	\$1,218,569	\$120,905	\$110,905	\$44,500	(59.9%)	(63.2%)
Dedicated Sources	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,192,750	\$2,880,905	\$2,870,905	\$2,242,714	(21.9%)	(22.2%)

Major Projects

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

This is the fourth year of funding of projects approved by the 2010 Park Sales Tax ballot. The tax is scheduled to expire in March, 2016.

Major projects include the development of a neighborhood park on Barberry Ave, improvements to Downtown Optimist Park, adding lights to Cosmo-Bethel Tennis Courts, additional funding for the Southeast Regional Park development and improvements MKT Trail-Stadium Restroom. Annual funding for parks and trails major maintenance and ADA improvement projects are also included in the budget.

Funding is included for future land acquisition for both new neighborhood parks and the preservation of high quality open space / natural areas and for the second phase of the Natural Open Space Plan.

Fiscal Impact

- The total capital improvement program budget was adopted in the amount of \$2,242,714, using funds from the 2010 Park Sales Tax and the Non-Motorized Grant.
- The Barberry Neighborhood park development is projected to increase future maintenance fees by \$8,000 - \$10,000 per year.
- The South Regional Park - Gans/Philips Phase I projects to have a future budget impact of \$20,000 - \$30,000 per year.

Authorized Personnel

Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
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There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Projects							
1 2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]						2013	2013
Park Sales Tax	\$125,000	\$125,000	\$125,000				
Total	\$125,000	\$125,000	\$125,000				
2 2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]						2012	2012
Park Sales Tax	\$200,000	\$350,000	\$335,000				
Total	\$200,000	\$350,000	\$335,000				
3 Annual City/School Park Improvement C00249 [ID: 257]							
Park Sales Tax	\$25,000	\$25,000	\$25,000				
Unfunded				\$75,000	\$50,000		
Total	\$25,000	\$25,000	\$25,000	\$75,000	\$50,000		
4 Annual Land Acq [ID: 1812]						2017	2017
Unfunded				\$900,000	\$600,000		
Total				\$900,000	\$600,000		
5 Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Park Sales Tax	\$10,000		\$95,000				
Unfunded				\$375,000	\$280,000		
Total	\$10,000		\$95,000	\$375,000	\$280,000		
6 Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Park Sales Tax	\$150,000	\$150,000	\$150,000				
Unfunded				\$450,000	\$300,000		
Total	\$150,000	\$150,000	\$150,000	\$450,000	\$300,000		
7 ADA Compliance - Parks and Facilities C00484 [ID: 1427]						2012	2012
Park Sales Tax	\$100,000	\$223,214					
Unfunded				\$207,000			
Total	\$100,000	\$223,214		\$207,000			
8 Albert-Oakland Park: AOFAC SCS Structure - C00590 [ID: 1757]						2014	2015
RSR		\$150,000					
Total		\$150,000					
9 Barberry Neighborhood Park Development - C00591 [ID: 1345]						2015	2015
Park Sales Tax		\$125,000					
Total		\$125,000					
10 Concessions Trailer [ID: 1853]						2015	2015
Park Sales Tax		\$20,000					
Total		\$20,000					
11 Cosmo Rec Area: Irrigation Improvements [ID: 1794]						2015	2016
RSR			\$100,000				
Total			\$100,000				
12 Cosmo-Bethel: Tennis Lights & Park Imprvmnt-C00592 [ID: 1251]						2014	2015
Park Sales Tax		\$150,000					
Total		\$150,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Projects							
13 Downtown Optimist Park Improvements - C00593 [ID: 1254]						2015	2015
Park Sales Tax		\$50,000					
Total		\$50,000					
14 Fairview Park: Tennis Court Resurfacing [ID: 1755]						2016	2016
Park Sales Tax			\$30,000				
Total			\$30,000				
15 LOW Golf Course Clubhouse Renovation [ID: 459]						2016	2016
GCIF			\$100,000				
Total			\$100,000				
16 Natural Area Open Space Plan C00517 [ID: 1510]						2012	2014
Park Sales Tax	\$50,000	\$50,000	\$50,000				
Total	\$50,000	\$50,000	\$50,000				
17 Nifong Park: Replmnt of Maplewood home roof-C00594 [ID: 1666]						2014	2015
Park Sales Tax		\$40,000					
Total		\$40,000					
18 Parkade Park Improvements - C00595 [ID: 1753]						2014	2015
Park Sales Tax		\$25,000					
PYA Park Sales Tax		\$5,000					
Total		\$30,000					
19 Shepard Park Playground Replacement - C00596 [ID: 1752]						2014	2015
Park Sales Tax		\$30,000					
PYA Park Sales Tax		\$5,000					
Total		\$35,000					
20 Smithton Playground Surface Replacement - C00597 [ID: 1751]						2014	2015
Park Sales Tax		\$30,000					
Total		\$30,000					
21 South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]						2013	2013
Park Sales Tax	\$500,000	\$580,000					
Total	\$500,000	\$580,000					
22 Woodridge Park: Playground and Trail Improvements [ID: 1645]						2014	2015
Donation	\$138,000						
Grant	\$75,000						
Total	\$213,000						
23 ADA Compliance Phase II [ID: 1820]						2017	2017
Unfunded				\$207,000			
Total				\$207,000			
24 Antimi Sports Complex: Add T-ball Field Lights [ID: 1088]						2017	2017
Unfunded				\$125,000			
Total				\$125,000			
25 Antimi Sports Complex: Field Improvements [ID: 1249]						2016	2017
Unfunded				\$475,000			
Total				\$475,000			

D = Year being designed; C = Year construction will begin.

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Projects							
26 Atkins: Complete 5 Field Baseball Complex [ID: 450]						2017	2018
Unfunded				\$1,050,000			
Total				\$1,050,000			
27 Battle Ave Park Development [ID: 1172]						2017	2017
Unfunded				\$350,000			
Total				\$350,000			
28 Bonnie View Park: Phase II Improvements [ID: 309]						2018	2019
Unfunded				\$135,000			
Total				\$135,000			
29 Clary-Shy Community Park: Shelter [ID: 1825]						2016	2017
Unfunded				\$125,000			
Total				\$125,000			
30 Cosmo Rec Area: Athletic Field Lighting [ID: 1826]						2018	2019
Unfunded				\$250,000			
Total				\$250,000			
31 Cosmo Rec Area: Shelters Replacement [ID: 320]						2017	2017
Unfunded				\$325,000			
Total				\$325,000			
32 Douglass Park: Shelter, Playground and Skate Spot [ID: 1683]						2017	2017
Unfunded				\$350,000			
Total				\$350,000			
33 LAN Golf Course Driving Range/Course Improvements [ID: 306]						2017	2017
GCIF				\$90,000			
Total				\$90,000			
34 Neighborhood Park Dev - Priority 1 (TBD) [ID: 1817]						2016	2017
Unfunded				\$150,000			
Total				\$150,000			
35 Philips/Gans: Park Development Phase II [ID: 1175]						2018	2019
Unfunded				\$3,000,000			
Total				\$3,000,000			
36 Philips/Gans: Indoor Sports Center [ID: 1217]						2018	2018
Unfunded				\$3,000,000			
Total				\$3,000,000			
37 Rock Quarry Park: Park & Trail Improvements [ID: 1656]						2017	2018
Unfunded				\$200,000			
Total				\$200,000			
38 American Legion Park: Shelter, RR, Playground [ID: 1216]						2019	2020
Unfunded					\$375,000		
Total					\$375,000		
39 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]						2019	2020
Unfunded					\$770,000		
Total					\$770,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Projects

40 Kiwanis Park Improvements [ID: 322]						2019	2020
Unfunded					\$150,000		
Total					\$150,000		
41 Kyd Park Development [ID: 1829]						2019	2020
Unfunded					\$125,000		
Total					\$125,000		
42 LOW Aquatic Facility Improvements [ID: 1680]						2019	2020
Unfunded					\$454,000		
Total					\$454,000		
43 McKee St Park Improvements [ID: 1672]						2019	2020
Unfunded					\$75,500		
Total					\$75,500		
44 Neighborhood Park Dev - Priority 2 (TBD) [ID: 1818]						2019	2020
Unfunded					\$150,000		
Total					\$150,000		
45 Norma Sutherland Smith Park: Phase II [ID: 1815]						2019	2020
Unfunded					\$250,000		
Total					\$250,000		
46 Synthetic Turf - Athletic Field [ID: 1827]						2019	2020
Unfunded					\$800,000		
Total					\$800,000		
47 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]						2019	2020
Unfunded					\$1,500,000		
Total					\$1,500,000		
48 Waters-Moss Develop Phase II: Waters & Jones Bdgs [ID: 1632]						2019	2020
Unfunded					\$250,000		
Total					\$250,000		

Trails

49 2010 Annual Trail Program C00561 [ID: 1344]						2013	2013
Park Sales Tax	\$125,000	\$125,000	\$125,000				
Total	\$125,000	\$125,000	\$125,000				
50 Annual Trails [ID: 1813]						2017	2017
Unfunded				\$375,000	\$250,000		
Total				\$375,000	\$250,000		
51 GNM: Clark Lane West, Hinkson Trail/Pedway C00570 [ID: 1767]						2014	2016
Non-Motor Grant	\$96,532		\$868,793				
Total	\$96,532		\$868,793				
52 GNM: County House Trail/Pedway Phase 2 West [ID: 1742]						2016	2016
Non-Motor Grant		\$44,500	\$400,500				
Total		\$44,500	\$400,500				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Trails							
53 MKT Trail: Building/Restroom Improvements - C00598 [ID: 1268]						2015	2015
Park Sales Tax		\$100,000					
Total		\$100,000					
54 Bear Cr Tr-Hrd Surface Wash/Prblm [ID: 447]						2017	2018
Unfunded				\$710,000			
Total				\$710,000			
55 Bear Creek Trail-Blue Ridge Rd-Lange [ID: 380]						2017	2018
Unfunded				\$950,000			
Total				\$950,000			
56 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]						2017	2018
Unfunded				\$700,000			
Total				\$700,000			
57 GNM: Shepard to Rollins Trail/Pedway C00572 [ID: 1766]						2014	2017
Non-Motor Grant	\$174,000			\$1,566,000			
Total	\$174,000			\$1,566,000			
58 MKT Bridge Replacements: #2, 7, & 8 [ID: 1269]						2017	2017
Unfunded				\$380,000			
Total				\$380,000			
59 MKT Trail: Scott Blvd Improvments [ID: 1676]						2017	2017
Unfunded				\$40,500			
Total				\$40,500			
60 Perche Cr Trail Phase I: MKT to Chapel Hill [ID: 427]						2018	2018
Unfunded				\$2,000,000			
Total				\$2,000,000			

Parks and Recreation Funding Source Summary

Donation	\$138,000					
GCIF			\$100,000	\$90,000		
Grant	\$75,000					
Non-Motor Grant	\$270,532	\$44,500	\$1,269,293	\$1,566,000		
Park Sales Tax	\$1,285,000	\$2,198,214	\$935,000			
RSR		\$150,000	\$100,000			
New Funding	\$1,768,532	\$2,392,714	\$2,404,293	\$1,656,000	\$0	
PYA Park Sales Tax		\$10,000				
Prior Year Funding		\$10,000			\$0	
Unfunded				\$16,904,500	\$6,379,500	
Unfunded				\$16,904,500	\$6,379,500	
Total	\$1,768,532	\$2,402,714	\$2,404,293	\$18,560,500	\$6,379,500	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Current Capital Projects

Projects

1	Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]					2013	2013
2	Albert-Oakland Park: Pickleball Courts C00554 [ID: 1204]					2014	2014
3	American Legion Park: Archery Range Improv C00555 [ID: 1658]					2014	2014
4	American Legion: East Field Lights C46079 [ID: 1756]					2014	2014
5	Annual Park Acquisition/Land Preservation C40145 [ID: 258]						
6	Antimi Sports Complex: Field Improvements C46073 [ID: 1384]					2012	2012
7	ARC Improvements - C46071 [ID: 1332]					2010	2011
8	Capen/Grindstone Trailhead Improvements C00457 [ID: 280]					2011	2011
9	City-School Gymnasium Construction Agreement [ID: 1646]					2013	2013
10	Comprehensive Park Master Plan C00481 [ID: 1465]					2012	2012
11	Cosmo Rec Area Resurface Roller Hockey Rink C46078 [ID: 1641]					2014	2014
12	Cosmo Rec Area: Playground Renovation C00514 [ID: 319]					2013	2014
13	Cosmo Rec Area: New Restroom C00488 [ID: 1266]					2012	2012
14	Douglass Park Improvements: Security [ID: 1546]					2012	2013
15	Douglass Park: Phase I Amphitheater C00556 [ID: 1252]					2014	2014
16	Downtown Improvements C40074 [ID: 340]					2005	2009
17	Fairview Park:Renovate Shltr & New Playgrnd C00557 [ID: 321]					2013	2014
18	Hickman Tennis Construction C00558 [ID: 1739]					2014	2014
19	Jay Dix Park Improvements C00516 [ID: 1182]					2013	2013
20	LAN Golf Course Clubhouse Renovation C46076 [ID: 460]					2013	2013
21	LOW Golf Course New Shelter/Course Imprvmnt C46077 [ID: 305]					2013	2014
22	Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [ID: 311]					2014	2014
23	Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]					2010	2010
24	Rock Bridge Park Walkway Improvements [ID: 1861]					2014	2014
25	South Regional Park - Philips Phase I C00279 [ID: 277]					2008	2009
26	South Regional Park Planning C00350 [ID: 294]					2008	2008
27	Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]					2001	2002
28	Strawn Road Park Development: Phase I C00560 [ID: 1154]					2013	2014
29	Walkway Repair C00421 [ID: 1011]					2009	2011
30	Waters-Moss Park: Phase I Development C00519 [ID: 1174]					2013	2014

Trails

31	3M Urban Ecological Restoration C00460 [ID: 1346]					2011	2011
32	Bear Creek Trail Restroom-Garth Access C00562 [ID: 1181]					2014	2014
33	Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]						
34	Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]					2011	2012
35	Hinkson Cr-Grindstone Trailhead Restroom C00563 [ID: 384]					2014	2014
36	Hinkson/Capen Bridge Improvements C00520 [ID: 1547]					2013	2014
37	Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]					2008	2011
38	MKT Parkway Improvements and Bridge C00034 [ID: 352]					2007	2010
39	Scott's Brnch Ph I:Bonnie View-Scott Blvd C00422 [ID: 376]					2009	2011
40	Scott's Brnch Ph II: Chapel Pedwy-Perche Cr C00461 [ID: 377]					2010	2012

Parks and Recreation Impact of Capital Projects

2010 Annual Trail Program C00561 [ID: 1344]

Minimal to none. May assist with operations as these funds may be used to offset major maint items that exceed what can be handled with operating budget.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

3M Urban Ecological Restoration C00460 [ID: 1346]

Addition of 1200 foot of 8' foot gravel trail to maintain.

ADA Compliance - Parks and Facilities C00484 [ID: 1427]

Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.

ADA Compliance Phase II [ID: 1820]

Minimal to none.

Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]

Miminal. Closing the pool restroom should balance out additional costs of this restroom.

Albert-Oakland Park: Pickleball Courts C00554 [ID: 1204]

Minimal. Staff is maintaing existing sand volleyball courts so periodic maint of asphalt courts will be similar.

Albert-Oakland Park: AOFAC SCS Structure - C00590 [ID: 1757]

Minimal impact to operations / will reduce level of maintenance currently needed at the existing structure.

Albert-Oakland Park: Enclose Pool w/Air Structure [ID: 1221]

Significant, but if HHS Pool is not being used, then cost is offset.

Albert-Oakland Park: Tennis/Pickleball courts [ID: 1381]

Minimal. New lights will be likely be more cost efficient.

American Legion Park: Archery Range Improv C00555 [ID: 1658]

Minimal.

American Legion Park: Shelter, RR, Playground [ID: 1216]

Minimal.

American Legion: East Field Lights C46079 [ID: 1756]

Minimal. Additional electrical costs associated with the lights will be offset by increased revenue due to longer field rentals.

Annual City/School Park Improvement C00249 [ID: 257]

No impact as maintenance is conducted by School District.

Annual Park Acquisition/Land Preservation C40145 [ID: 258]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

Annual Park Improv - Major Maint. Programs C00056 [ID: 259]

Minimal to none. Will generally offset if funds are used for repairs and/or renovations on existing facilities.

Annual Park Roads & Parking Improvements C00242 [ID: 260]

Minimal impact on operation. May save funds currently used for lot repairs.

Antimi Sports Complex: Field Improvements [ID: 1249]

Minimal.

Antimi Sports Complex: Field Improvements C46073 [ID: 1384]

Minimal as these fields require less work in rain situations.

Aquatic Facility [ID: 428]

Goal is to develop a facility that will recover 80-90% of operational costs.

ARC Gym/Fitness Expansion [ID: 297]

Estimate \$20,000 in maintenance/utilities that may be offset with increase in membership revenues.

ARC Improvements - C46071 [ID: 1332]

None.

Armory Sports Center Improvements - Gym [ID: 298]

Estimate \$20,000 for maint, utilities, and programming needs.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Atkins: Park Development-Future phases [ID: 317] Minimal to significant. \$5,000 to \$50,000 per year.
Atkins: Complete 5 Field Baseball Complex [ID: 450] Two additional fields with lights will have significant operating expenses (estimate \$25,000-\$30,000) but will have some revenue. Will allow dept to host larger tournaments so additional sales tax will be generated.
Barberry Neighborhood Park Development - C00591 [ID: 1345] \$8,000 - \$10,000/year for maintenance.
Battle Ave Park Development [ID: 1172] Concept only. Depends on facilities included and revenue.
Bear Cr Tr-Hrd Surface Wash/Prblm [ID: 447] None. Will reduce maintenance problems.
Bear Creek Trail Restroom-Garth Access C00562 [ID: 1181] Heated restrooms will cost about \$14,600/yr. Non-heated, seasonal restrooms cost about \$9,600/yr.
Bear Creek Trail-Blue Ridge Rd-Lange [ID: 380] Estimate \$1,500-\$2,000 for materials pending location of trail.
Bear Creek Trail: Lange to Fairgrounds [ID: 437] Estimate \$1500-\$3,000 annual const
Bonnie View Park: Phase II Improvements [ID: 309] Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.
Boxer Park Development [ID: 1667] \$10,000-\$15,000 per year for routine maintenance and repairs.
Capen/Grindstone Trailhead Improvements C00457 [ID: 280] Depends on final plan and what amenities are included.
City-School Gymnasium Construction Agreement [ID: 1646] Minimal. Possible addition to Rectrac rental listing.
Clary-Shy Community Park: Shelter [ID: 1825] Minimal impact to operations - Costs will include shelter maintenance and utility costs.
Co. House Tr Ph. 2 East:Stadium-Cowan [ID: 431] \$1500-\$3000 for materials and supplies
Comprehensive Park Master Plan C00481 [ID: 1465] None.
Concessions Trailer [ID: 1853] Use of concession trailer will have minor increases in utility expenses.
Cosmo Park Bear Creek Boardwalk Renovation [ID: 378] No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.
Cosmo Rec Area Resurface Roller Hockey Rink C46078 [ID: 1641] Minimal. Staff would continue periodic maintenance of asphalt and facility.
Cosmo Rec Area: Athletic Field Lighting [ID: 1826] Increased utility costs due to lighting of the two fields. Portion of the costs will be recouped through additional field rentals.
Cosmo Rec Area: Irrigation Improvements [ID: 1794] Minimal impact to operations / will reduce electrical costs and level of maintenance compared to current 25+ year old irrigation pump station.
Cosmo Rec Area: Northeast Quarry Area [ID: 1673] Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.
Cosmo Rec Area: Playground Renovation C00514 [ID: 319] Minimal to none. Playground inspections are required and fall surface material must be maintained. May increase depending on type of play equipment purchased. Clearing interior walkways of mulch (rubber/bark) will need to be done as needed.
Cosmo Rec Area: New Restroom C00488 [ID: 1266] New restroom will require approximately \$3,000-\$5,000 in annual maintenance.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Cosmo Rec Area: Park Management Center Imprvmnt [ID: 457]

Minimal depending on improvements.

Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]

Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.

Cosmo Rec Area: RC Track Improvements [ID: 1219]

Minimal. Joint agreement for volunteer club to maintain the track.

Cosmo Rec Area: Shelters Replacement [ID: 320]

Might reduce annual dollars spent on tuck point repairs, shingle replacement, roof leak patching and bird nest removal in rafters.

Cosmo Rec Area: Skate Park Expansion [ID: 1687]

Staff is currently maintain skate park, but this will add an extra \$5,000-\$10,000 for maintenance.

Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]

Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.

Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]

Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.

Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]

Minimal to none.

Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]

Minimal impact to park maintenance operations as staff already maintains the tennis courts

Cosmo-Bethel: Tennis Lights & Park Imprvmnt-C00592 [ID: 1251]

Lights will add utility costs but should also assist with some rental revenue. Estimate \$3,000-\$5,000 per year depending on use.

Cosmo-Bethel: Trail, Shelter & Lake Improvements [ID: 1684]

Minimal to none.

Cow Branch: Providence to Auburn Hills [ID: 448]

None, pending construction of trail.

Douglass Park Improvements: Security [ID: 1546]

Additional lights or cameras may add minor increases to utility budget.

Douglass Park: Multipurpose Building [ID: 1682]

Significant. Estimate \$25,000-\$35,000 per year. Could be more if additional staff is needed to operate.

Douglass Park: Phase I Amphitheater C00556 [ID: 1252]

Minimal. Any improvements would improve park structures to decrease maintenance on equipment.

Douglass Park: Shelter, Playground and Skate Spot [ID: 1683]

Minimal. The majority of features already exist with only the additional small shelter requiring additional maintenance.

Downtown Improvements C40074 [ID: 340]

No impact.

Downtown Optimist Park Improvements - C00593 [ID: 1254]

Minimal. Items exist in the park now.

Fairview Park: Tennis Court Resurfacing [ID: 1755]

Minimal impact to park operations

Fairview Park:Renovate Shltr & New Playgrnd C00557 [ID: 321]

Minimal to none. Current features exist. May increase depending on type of play equipment purchased.

Forum Nature Area Improvements [ID: 1674]

Minimal.

Garth Nature Area: Park & Dog Park Improvements [ID: 1670]

Minimal. Approx \$3,000 for utilities.

Grasslands Park Improvements [ID: 1681]

None.

Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]

Estimate \$1000-\$2500 for trail maintenance pending location of trails and materials used.

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Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Trails

Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]

Concrete trail maint estimated to be approx \$583/0.25 mile. Based on estimated trail length of 1.4 miles = \$3,265

Harmony Cr Trail: Smithton Connector [ID: 436]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Hickman Tennis Construction C00558 [ID: 1739]

None. School district maintains.

Hinkson Cr-Grindstone Trailhead Restroom C00563 [ID: 384]

Heated restrooms will cost about \$14,600/yr. Non-heated, seasonal restrooms cost about \$9,600/yr.

Hinkson/Capen Bridge Improvements C00520 [ID: 1547]

None

Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]

Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.

Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Jay Dix Park Improvements C00516 [ID: 1182]

Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.

Jay Dix Station - Phase II [ID: 1828]

Additional maintenance needed to maintain the CXT restroom.

Kiwanis Park Improvments [ID: 322]

Minimal to none. Current features exist. May increase depending on type of play equipment purchased.

Kyd Park Development [ID: 1829]

Minimal impact

LAN Golf Course Clubhouse Renovation C46076 [ID: 460]

Minimal

LAN Golf Course Driving Range/Course Improvements [ID: 306]

No impact.

LAN Golf Course Tee Improvements [ID: 324]

No impact. Existing tees are heavily used and enlarging them would minimize wear.

Lions-Stephens Park Improvements [ID: 1264]

Minimal. Items exist in park already.

LOW Aquatic Facility Improvements [ID: 1680]

Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities.

LOW Golf Course Clubhouse Renovation [ID: 459]

Minimal

LOW Golf Course New Shelter/Course Imprvmnt C46077 [ID: 305]

Minimal. Increase revenues from rentals should offset maintenance expenses.

LOW Golf Course Tee Improvements [ID: 323]

Minimal. Existing tees are heavily used and enlarging them would minimize wear, but staff will have additional areas to mow and maintain.

McKee St Park Improvements [ID: 1672]

Minimal. Features already exist.

MKT Parkway Improvements and Bridge C00034 [ID: 352]

No impact.

MKT Trail: Building/Restroom Improvements - C00598 [ID: 1268]

Minimal. If restroom is heated with extended use, extra funds for utilities & maint labor may be offset in part by reduction of portable toilet rental.

MKT Trail: New Restroom at Flat Branch Park [ID: 1669]

Approx \$15,000 for routine maintenance, repairs and utilities.

MKT Trail: Scott Blvd Improvments [ID: 1676]

Minimal. \$3,000 for routine maintenance and utilities.

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Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

MLK Memorial & Battle Garden Improvements [ID: 1679]	Minimal. Features currently exist.						
N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]	Estimate \$1,500-\$2,000 for materials pending location of trail.						
Natural Area Open Space Plan C00517 [ID: 1510]	None.						
Nifong Park Improvements [ID: 326]	Minimal. Most features currently exist.						
Nifong Park: Covered Tractor & Implement Structure [ID: 1671]	Undetermined. Design of project will determine impact.						
Nifong Park: Replmnt of Maplewood home roof-C00594 [ID: 1666]	Minimal. Improvements will alleviate maintenance needs concerning current failing roof.						
Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [ID: 311]	This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 based on shelter, restroom, parking, playground features.						
Norma Sutherland Smith Park: Phase II [ID: 1815]	Depends on what amenities are constructed.						
Oakwood Hills Park Improvements [ID: 1675]	Minimal as many of these features already exist.						
Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]	No impact.						
Parkade Park Improvements - C00595 [ID: 1753]	Minimal impact on park operations						
Perche Cr Trail Phase I: MKT to Chapel Hill [ID: 427]	\$3,000-\$5,000 per year for maintenance.						
Philips/Gans: Park Development Phase II [ID: 1175]	This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.						
Philips/Gans: Ice Skating Facility - Indoor [ID: 303]	Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.						
Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]	Significant. May require an additional \$20,000 in utilities, materials and labor						
Philips/Gans: Indoor Sports Center [ID: 1217]	Some may be offset depending on revenues and staff that may be located from another facility to this one.						
Philips/Gans: Park Development Phase III [ID: 1823]	This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.						
Playground Equip Replacement [ID: 426]	Minimal. Playground equipment currently exists.						
Proctor Park Improvements [ID: 327]	No impact to minimal.						
Racquetball Courts: Outdoor [ID: 1685]	\$5,000 for routine maintenance						
Rock Bridge Park Improvements [ID: 1657]	Minimal to none.						
Rock Quarry Park: Building Improvements [ID: 308]	No impact. May reduce operational costs.						
Rock Quarry Park: Park & Trail Improvements [ID: 1656]	Minimal to none.						

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Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Rothwell Park Improvements [ID: 1655]
None
S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435]
Estimate \$1,500-\$2,000 for materials pending location of trail.
Scott's Brnch Ph I:Bonnie View-Scott Blvd C00422 [ID: 376]
Estimate \$1,500-\$3,000 for materials pending location of trail.
Scott's Brnch Ph II: Chapel Pedwy-Perche Cr C00461 [ID: 377]
There is a steep slope from Chapel pedway to Perche Creek so maint will likely be \$1,200-\$2000 for landscaping and turf mgmt. Assumes this portion is in concrete.
Shepard Park Improvements [ID: 1654]
None.
Shepard Park Playground Replacement - C00596 [ID: 1752]
Minimal impact to park operations
Smiley Lane Park Improvements [ID: 1652]
None.
Smithton Park Improvements [ID: 1651]
No impact. It might lower operating costs as there will be less maintenance on a concrete trail.
Smithton Playground Surface Replacement - C00597 [ID: 1751]
Minimal impact
Synthetic Turf-Athletic Fields-Special Event [ID: 1186]
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.
South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]
Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.
South Regional Park - Philips Phase I C00279 [ID: 277]
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.
South Regional Park Planning C00350 [ID: 294]
No impact - planning only. Future impact substantial after development.
Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]
Funds planned for as part of Park Sales Tax.
Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]
Minimal.
Stephens Lake Park: Botanical Garden Imprv [ID: 1642]
First three years may require significant labor due to watering demands--estimate \$15,000 per year and in year four, reduce to \$7500-\$10,000. May have option of using volunteers such as garden clubs.
Stephens Lake Park: E. Walnut Development [ID: 313]
Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.
Stephens Lake Park: Playground Improvements [ID: 1643]
Minimal. Less maintenance on synthetic surface than existing wood mulch.
Stephens Lake Park: Southeast Trailhead Improvemnt [ID: 1647]
Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.
Strawn Rd Property Phase II [ID: 1637]
Pending development options.
Strawn Road Park Development: Phase I C00560 [ID: 1154]
Depending on nature of development, it could range from \$4,000 to \$15,000 per year.
Synthetic Turf - Athletic Field [ID: 1827]
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields. The Department will need to purchase one additional piece of equipment for synthetic turf maintenance.

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For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]

Operational costs will increase but there will be some revenue to offset. Further operation study needed.

Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]

Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.

Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]

Operation costs will increase significantly but will have some offset in additional revenue.

Valleyview Park Improvements [ID: 1640]

Minimal.

Walkway Repair C00421 [ID: 1011]

None

Waters-Moss Develop Phase II: Waters & Jones Bdgs [ID: 1632]

Minimal.

Waters-Moss Park: Phase I Development C00519 [ID: 1174]

Anticipate that approximately \$40,000 will be needed but there will be some savings in terms of this site saving travel time and having some revenue generating amenities.

Westwinds Park Improvements [ID: 1639]

Minimal. This project renovates what is already there.

Woodridge Park: Playground and Trail Improvements [ID: 1645]

None. No additional maintenance with concrete trail and playground structure.

Worley St Park Improvement [ID: 1633]

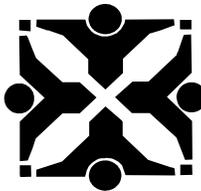
Minimal. Features exist and are currently being maintained by the department.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks Sales Tax Fund

(Special Revenue Fund)



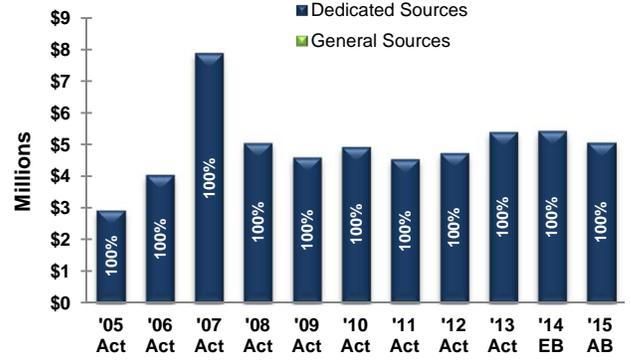
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

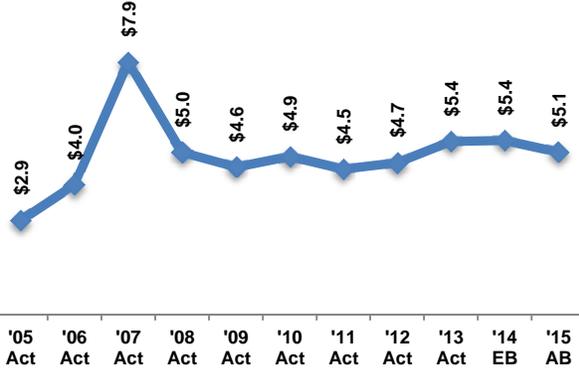
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$812	\$44,114	\$44,114	\$19,785	(55.2%)	(55.2%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,388,424	\$5,377,045	\$5,377,045	\$5,032,464	(6.4%)	(6.4%)
Total	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)

Summary

Operating Expenses	\$812	\$44,114	\$44,114	\$19,785	(55.2%)	(55.2%)
Non-Operating Expenses	\$5,388,424	\$5,377,045	\$5,377,045	\$5,032,464	(6.4%)	(6.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,398,029	\$5,456,138	\$5,505,990	\$5,616,110	2.0%	2.9%
Interest	(\$8,160)	\$10,778	\$12,412	\$12,412	0.0%	15.2%
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$633)	(\$45,757)	(\$97,243)	(\$576,273)	492.6%	1159.4%
Dedicated Sources	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249	(6.8%)	(6.8%)

Description

Strategic Priority: Financial Health - Meet the critical financial needs of the City while maintaining a balanced budget through efficient use of resources, expenditure management and revenue growth.

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter, on retail sales made in the City. The collection of this tax commenced on April 1, 2001. These funds must be used for parks purposes. Five year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010.

The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department including increases to utilities, training, materials & supplies, staff, and all cost of living increases for the past thirteen years. The permanent portion is nearly depleted and future department increases will require another funding source.

Five year extensions have been approved by voters for the temporary one-eighth cent Parks Sales Tax in November 2005 and November 2010. This temporary one-eighth cent Parks Sales Tax has been used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2016. It is anticipated that this one-eighth cent portion will be put on the November 2015 ballot.

Resources

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Parks Sales Taxes Receipts	\$5,398,029	\$5,456,138	\$5,505,990	\$5,616,110
Investment Revenue	(\$8,160)	\$10,778	\$12,412	\$12,412
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$5,389,869	\$5,466,916	\$5,518,402	\$5,628,522

Expenditures

Debt Service - 2007A S.O. Notes **	\$0	\$0	\$0	\$0
Transfer to Capital Projects - Parks Projects	\$2,916,820	\$2,730,000	\$2,730,000	\$2,198,214
General & Administrative Fee/ GIS Fee	\$812	\$44,114	\$44,114	\$19,785
Transfer to General Fund for Parks Support	\$1,421,499	\$1,586,439	\$1,586,439	\$1,742,962
Operating Subsidy to Recreation Services Fd	\$1,050,105	\$1,060,606	\$1,060,606	\$1,091,288
Total Expenditures	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249
Resources Over/(Under) Expenditures	\$633	\$45,757	\$97,243	\$576,273

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016*	Projected FY 2017	Projected FY 2018	Projected FY 2019
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,808,055	\$2,864,216	\$2,921,501	\$2,979,932	\$3,039,531
Temp. 1/8¢ Parks Sales Tax * (Capital)	\$2,808,055	\$1,432,108	\$0	\$0	\$0
Investment Revenue	\$12,412	\$12,412	\$12,412	\$12,412	\$12,412
Total Sources	\$5,628,522	\$4,308,736	\$2,933,913	\$2,992,344	\$3,051,943
Operating Expenses	\$19,785	\$19,785	\$19,785	\$19,785	\$19,785
Transfer to General Fund	\$1,742,962	\$1,720,594	\$1,747,770 +	\$1,813,265	\$1,824,618
Transfer to Rec Services	\$1,091,288	\$1,102,201	\$1,113,223	\$1,124,355	\$1,135,599
Capital Projects(Currently in CIP) *	\$2,198,214	\$935,000	\$0	\$0	\$0
Total Uses	\$5,052,249	\$3,777,580	\$2,880,778	\$2,957,405	\$2,980,002
Sources Over/(Under) Uses	\$576,273	\$531,156	\$53,135	\$34,938	\$71,941
Beginning Cash Forward	\$567,872	\$1,144,145	\$1,675,301	\$1,728,436	\$1,763,375
Projected Ending Cash	\$1,144,145	\$1,675,301	\$1,728,436	\$1,763,375	\$1,835,316

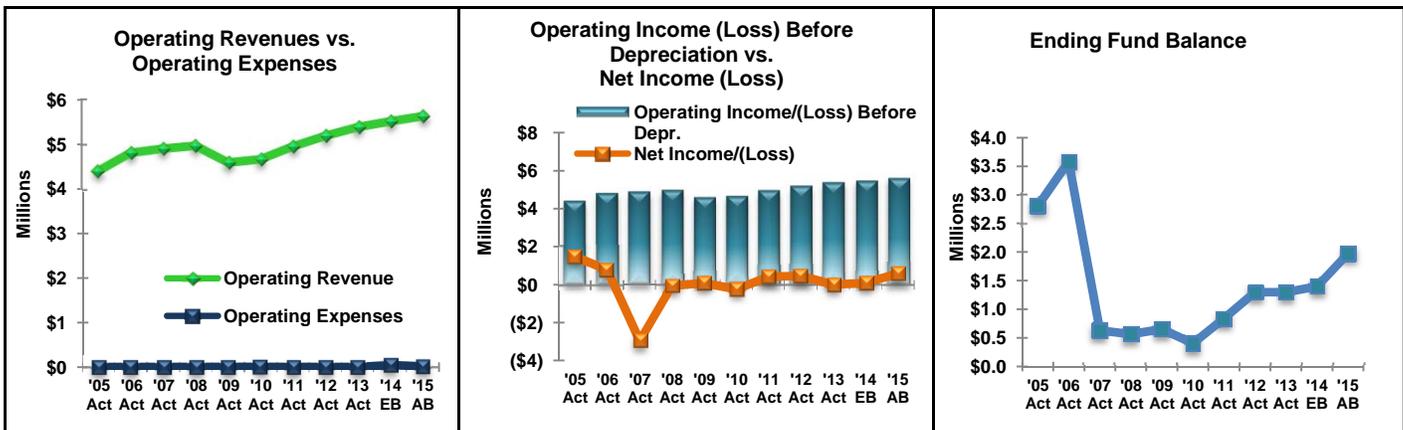
* The current 1/8th cent temporary Parks Sales Tax expires March 31, 2016. There will be a November, 2015 ballot to request an extension.

+ Projects the addition of positions each year for operations.

Net Income Statement Parks Sales Tax Fund

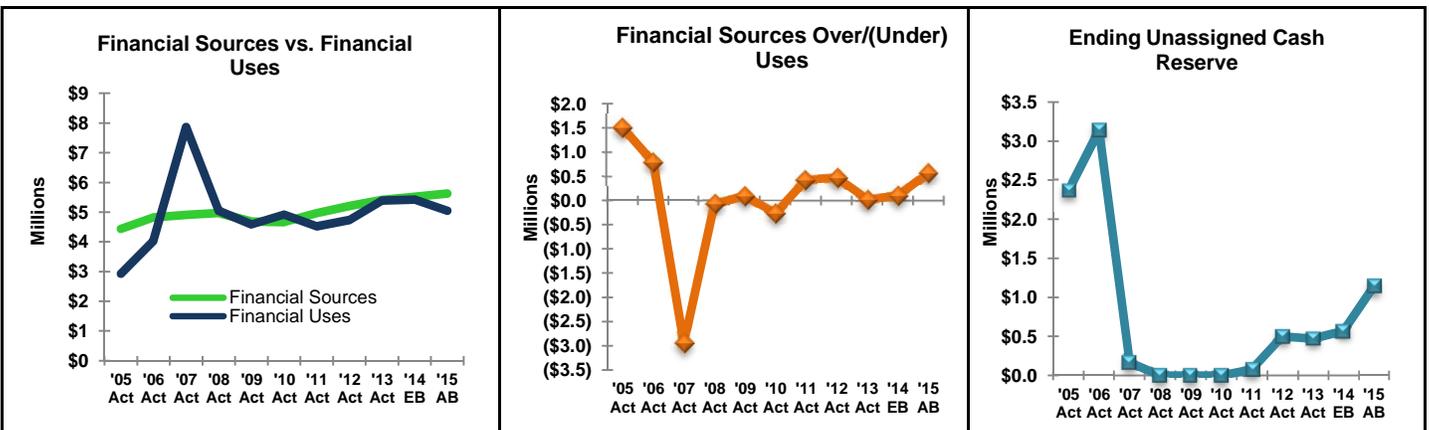
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Sales Taxes	\$5,398,029	\$5,456,138	\$5,505,990	\$5,616,110
Investment Revenue	(\$8,160)	\$10,778	\$12,412	\$12,412
Total Revenues	\$5,389,869	\$5,466,916	\$5,518,402	\$5,628,522
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$812	\$44,114	\$44,114	\$19,785
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$812	\$44,114	\$44,114	\$19,785
Excess (Deficiency) of Revenues Over Expenditures	\$5,389,057	\$5,422,802	\$5,474,288	\$5,608,737
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,388,424)	(\$5,377,045)	(\$5,377,045)	(\$5,032,464)
Total Otr. Financing Sources (Uses)	(\$5,388,424)	(\$5,377,045)	(\$5,377,045)	(\$5,032,464)
Excess (Deficiency) of Revenues Over Expenditures	\$633	\$45,757	\$97,243	\$576,273
Fund Balance, Beg. of Year	\$1,299,182	\$1,299,815	\$1,299,815	\$1,397,058
Fund Balance End of Year	\$1,299,815	\$1,345,572	\$1,397,058	\$1,973,331
Percent Change in Fund Equity	0.05%		7.48%	41.25%

Net Income Statements do not include capital addition or capital project expenses.



Summary of Funding Sources and Uses Parks Sales Tax Fund

Financial Sources	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Sales Taxes	\$5,398,029	\$5,456,138	\$5,505,990	\$5,616,110
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$13,474	\$10,778	\$12,412	\$12,412
Fees and Service Charges				
Other Local Revenues				
	\$5,411,503	\$5,466,916	\$5,518,402	\$5,628,522
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,411,503	\$5,466,916	\$5,518,402	\$5,628,522
Financial Uses				
Operating Expenses	\$812	\$44,114	\$44,114	\$19,785
Operating Transfers to Other Funds	\$5,388,424	\$5,377,045	\$5,377,045	\$5,032,464
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Financial Uses	\$5,389,236	\$5,421,159	\$5,421,159	\$5,052,249
Financial Sources Over/(Under) Uses	\$22,267	\$45,757	\$97,243	\$576,273
Beginning Unassigned Cash Reserve		\$470,629	\$470,629	\$567,872
Projected Unassigned Cash Reserve	\$470,629	\$516,386	\$567,872	\$1,144,145





Public Safety Departments



Description:

The City has four departments that are grouped together as Public Safety Departments. These include Police, Fire and Emergency Management, Public Safety Joint Communications, and Municipal Court. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as discretionary coming from general city funding and can be moved from one department to any other department that is funded with general city funding. The Capital Projects for Public Safety departments are budgeted in the Capital Projects Fund.

Police (CPD):

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants and a reimbursement from the School District to partially offset the cost of the School Resource Officers.

Fire (CFD):

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

Municipal Court:

Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

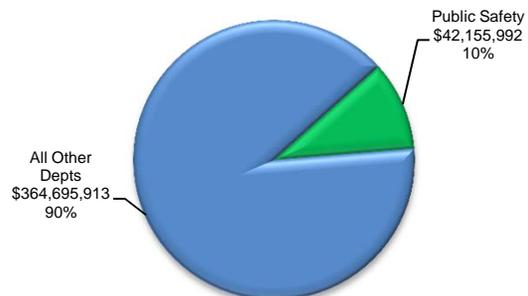
Public Safety Joint Communications (PSJC):

Public Safety Joint Communications (PSJC) operates the 9-1-1 Operations Center which handles all of the 9-1-1 emergency calls as well as the non-emergency calls for the Columbia/Boone County area. PSJC currently dispatches for ten user agencies in the area which include the Columbia Fire Department, Boone County Fire Protection District, Southern Boone County Fire Protection District, Columbia Police Department, Boone County Sheriff's Department, Ashland Police Department, Hallsville Police Department, Sturgeon Police Department, Boone Hospital Ambulance Service, and University Hospital Ambulance Service. In addition, PSJC provides assistance to other public safety agencies in the area.

During FY 2013 voters approved a 911 tax funding the Joint Communication Center and the center moved under the jurisdiction of Boone County during FY 2014. On January 1, 2015, all remaining City employees will transition over to become County employees. Many of the operational costs will still be paid by the City until the County's new building is finished and the operation moves out of its current location. The County will continue to reimburse the City for 100% of expenses incurred for the operation.

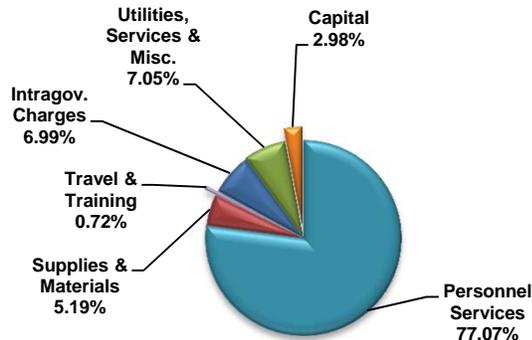
Emergency Management:

Emergency Management strives to ensure proper plans are in place for the various multi-hazards that may impact Boone County at any time. The mission is to prepare, mitigate, respond and recover from disasters through coordination efforts between public safety, public services, government agencies, and the citizens of our community. With the passage of Proposition 1 in April 2013, Boone County took over control and financial responsibility on January 1, 2014.

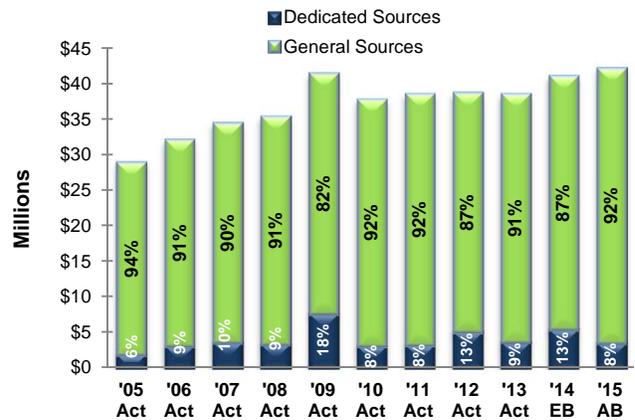


Public Safety Departments - Summary

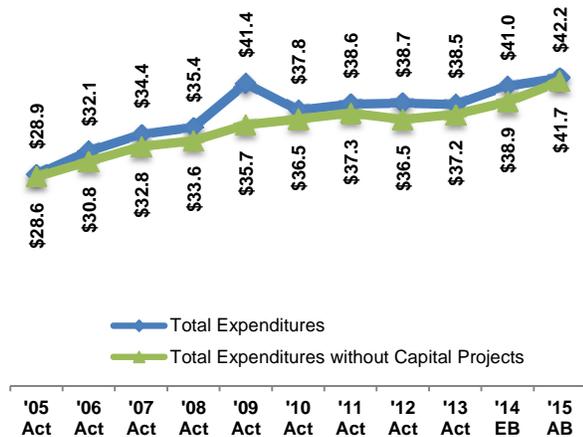
FY 2015 Total Expenditures By Category



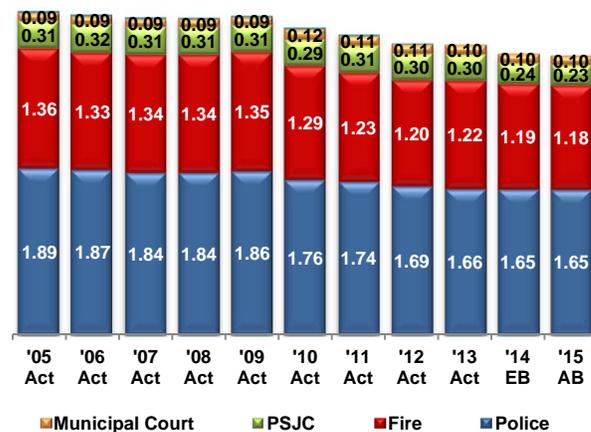
Funding Sources



Expenditure History (in Millions)



Total Employees Per Thousand



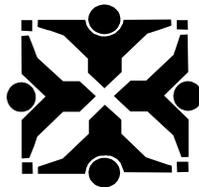
Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$31,202,592	\$32,417,735	\$31,909,049	\$32,490,297	1.8%	0.2%
Supplies & Materials	\$1,921,905	\$2,252,410	\$2,204,374	\$2,185,948	(0.8%)	(3.0%)
Travel & Training	\$215,375	\$280,622	\$276,122	\$302,472	9.5%	7.8%
Intragov. Charges	\$1,626,131	\$1,701,621	\$1,701,619	\$2,948,740	73.3%	73.3%
Utilities, Services & Misc.	\$3,228,433	\$3,125,768	\$3,033,992	\$2,971,535	(2.1%)	(4.9%)
Capital	\$343,372	\$1,806,075	\$1,917,326	\$1,257,000	(34.4%)	(30.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%
Operating Expenses	\$36,849,911	\$38,879,646	\$38,226,646	\$40,898,992	7.0%	5.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$343,372	\$560,075	\$671,326	\$781,000	16.3%	39.4%
Capital Projects	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Total Expenses	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gas Tax	\$438,994	\$0	\$0	\$0		
Grants & User Agency Reimb.	\$1,345,889	\$2,566,493	\$2,917,125	\$2,691,951	(7.7%)	4.9%
Other Local Revenues	\$378,008	\$287,813	\$333,471	\$760,562	128.1%	164.3%
Operating Transfers	\$1,705,000	\$1,396,000	\$1,396,000	\$0	(100.0%)	(100.0%)
Use of Fund Bal for Cap. Proj.	(\$451,467)	\$748,510	\$748,510	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$3,416,424	\$4,998,816	\$5,395,106	\$3,452,513	(36.0%)	(30.9%)
General Sources	\$35,121,384	\$36,585,415	\$35,647,376	\$38,703,479	8.6%	5.8%
Total Funding Sources	\$38,537,808	\$41,584,231	\$41,042,482	\$42,155,992	2.7%	1.4%

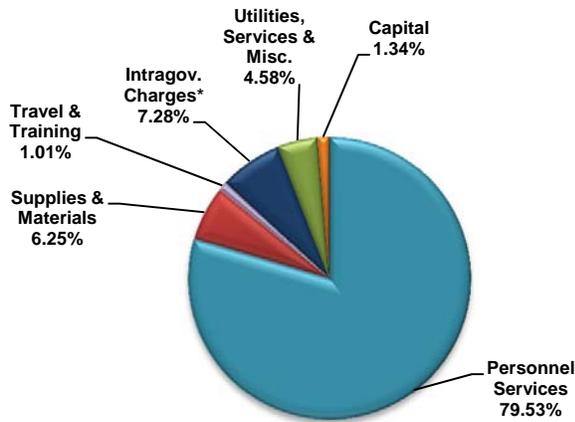
Police
Department
(General Fund)



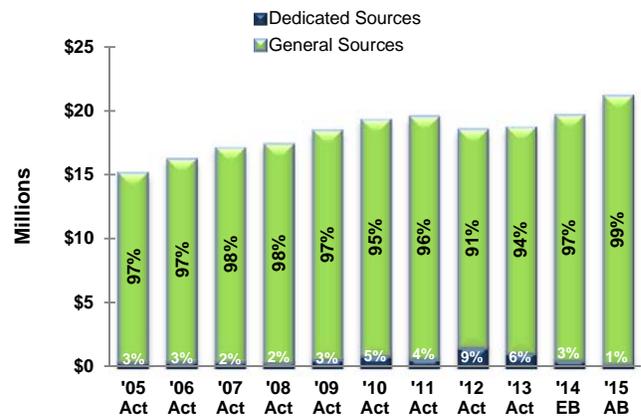
City of Columbia
Columbia, Missouri

Police Department - Summary (General Fund)

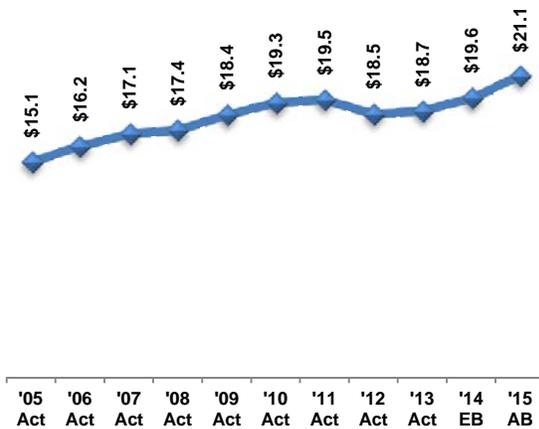
FY 2015 Total Expenditures By Category



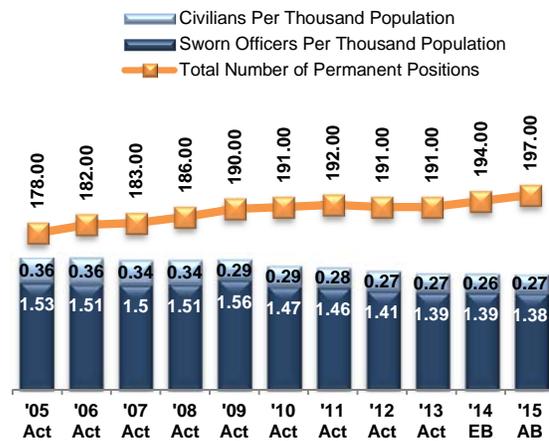
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$15,313,501	\$15,975,612	\$15,747,028	\$16,811,919	6.8%	5.2%
Supplies & Materials	\$1,194,455	\$1,458,587	\$1,438,070	\$1,321,514	(8.1%)	(9.4%)
Travel & Training	\$174,915	\$205,500	\$201,000	\$213,500	6.2%	3.9%
Intragov. Charges*	\$976,979	\$938,087	\$938,087	\$1,539,073	64.1%	64.1%
Utilities, Services & Misc.	\$755,619	\$915,298	\$834,990	\$968,075	15.9%	5.8%
Capital	\$268,019	\$353,010	\$464,261	\$284,000	(38.8%)	(19.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$691,001 or 3.7%

Summary

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$18,415,469	\$19,493,084	\$19,159,175	\$20,854,081	8.8%	7.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$268,019	\$353,010	\$464,261	\$284,000	(38.8%)	(19.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Other Local Taxes: Gasoline Tax	\$438,994	\$0	\$0	\$0		
Grants	\$332,301	\$92,396	\$296,337	\$78,359	(73.6%)	(15.2%)
Other Local Rev (incl. School Dist Reimb)	\$183,574	\$198,399	\$234,953	\$193,355	(17.7%)	(2.5%)
Dedicated Sources	\$954,869	\$290,795	\$531,290	\$271,714	(48.9%)	(6.6%)
General Sources	\$17,728,619	\$19,555,299	\$19,092,146	\$20,866,367	9.3%	6.7%
Total Funding Sources	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%

Description

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient manner.

Department Objectives

To build upon our effective law enforcement tradition; To establish partnerships to achieve a safer community; To use innovative technology to maximize our performance; To provide a rewarding work environment and invest in personnel development; To communicate effectively, both internally and externally; To apply intelligence-led policing to deploy resources and assess effectiveness; To promote accountability through geographic based policing; To effectively and efficiently use our available resources.

Highlights / Significant Changes

Strategic Priority: Health, Safety and Well-Being - Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

- Personnel increases for FY 2015 reflect the addition of two officers and one civilian investigative technician. The investigative position will aide the Investigative unit and perform tasks that do not require an officer to complete and will lessen the burden on the detective unit and allow more time for investigations and case work. The other primary source of increase in the personnel area is due to the large number of employees who are experiencing pay compression. The Manager has recommended that employees with at least five years in their classification as of March 1, 2014 receive a time in classification adjustment equal to 20% of the difference between current pay and the pay range midpoint.

Highlights / Significant Changes (cont)

- Supplies and materials are down over \$137,000 due to the replacement of many of the department's mobile data terminals (MDTs) in FY 2014 as these machines were unable to be upgraded to Windows 7. In future years these machines will be a part of the city's automatic replacement plan.
- Capital increases include the replacement of three patrol cars, the purchase of a barcoding system for evidence, and replacement of the dictation system.
- A property tax ballot issue will be presented to the voters in November, 2014. If passed, it will provide dedicated funding to increase police and fire staff and equipment.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	10.00	8.00	9.00	8.00	(1.00)
Administrative Support Services	22.00	23.00	22.00	24.00	
Operations	112.00	116.00	120.00	114.00	(6.00)
Operations Support Services	47.00	47.00	43.00	51.00	8.00
Total Personnel	191.00	194.00	194.00	197.00	3.00
Permanent Full-Time	191.00	194.00	194.00	197.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	194.00	194.00	197.00	3.00
Sworn Officer Positions	160.00	163.00	163.00	165.00	2.00
Civilian Positions	31.00	31.00	31.00	32.00	1.00
Total Positions	191.00	194.00	194.00	197.00	3.00

Police Department

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration:						
Personnel Services	\$907,409	\$828,436	\$892,880	\$830,990	(6.9%)	0.3%
Supplies and Materials	\$31,441	\$27,725	\$34,826	\$27,675	(20.5%)	(0.2%)
Travel and Training	\$20,681	\$20,400	\$27,209	\$22,500	(17.3%)	10.3%
Intragovernmental Charges	\$0	\$926,087	\$926,087	\$1,518,016	63.9%	63.9%
Utilities, Services, & Misc.	\$23,403	\$60,450	\$36,454	\$69,418	90.4%	14.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$982,934	\$1,863,098	\$1,917,456	\$2,468,599	28.7%	32.5%
Operations:						
Personnel Services	\$8,812,180	\$9,349,820	\$9,018,729	\$9,474,285	5.1%	1.3%
Supplies and Materials	\$753,991	\$964,976	\$947,641	\$897,333	(5.3%)	(7.0%)
Travel and Training	\$72,343	\$93,800	\$75,444	\$93,000	23.3%	(0.9%)
Intragovernmental Charges	\$650	\$0	\$0	\$9,057		
Utilities, Services, & Misc.	\$260,855	\$341,407	\$322,492	\$386,731	19.9%	13.3%
Capital	\$167,170	\$153,160	\$249,160	\$128,000	(48.6%)	(16.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$10,067,189	\$10,903,163	\$10,613,466	\$10,988,406	3.5%	0.8%
Administrative Support:						
Personnel Services	\$1,446,014	\$1,559,945	\$1,754,011	\$1,683,092	(4.0%)	7.9%
Supplies and Materials	\$212,330	\$173,201	\$156,613	\$167,683	7.1%	(3.2%)
Travel and Training	\$28,391	\$42,300	\$32,005	\$32,500	1.5%	(23.2%)
Intragovernmental Charges	\$976,329	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Utilities, Services, & Misc.	\$324,919	\$346,895	\$312,306	\$335,733	7.5%	(3.2%)
Capital	\$0	\$46,000	\$62,051	\$36,000	(42.0%)	(21.7%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,987,983	\$2,180,341	\$2,328,986	\$2,267,008	(2.7%)	4.0%
Operations Support:						
Personnel Services	\$4,147,898	\$4,237,411	\$4,081,408	\$4,823,552	18.2%	13.8%
Supplies and Materials	\$196,693	\$292,685	\$298,990	\$228,823	(23.5%)	(21.8%)
Travel and Training	\$53,500	\$49,000	\$66,342	\$65,500	(1.3%)	33.7%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$146,442	\$166,546	\$163,738	\$176,193	7.6%	5.8%
Capital	\$100,849	\$153,850	\$153,050	\$120,000	(21.6%)	(22.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$4,645,382	\$4,899,492	\$4,763,528	\$5,414,068	13.7%	10.5%
Department Totals						
Personnel Services	\$15,313,501	\$15,975,612	\$15,747,028	\$16,811,919	6.8%	5.2%
Supplies and Materials	\$1,194,455	\$1,458,587	\$1,438,070	\$1,321,514	(8.1%)	(9.4%)
Travel and Training	\$174,915	\$205,500	\$201,000	\$213,500	6.2%	3.9%
Intragovernmental Charges	\$976,979	\$938,087	\$938,087	\$1,539,073	64.1%	64.1%
Utilities, Services, & Misc.	\$755,619	\$915,298	\$834,990	\$968,075	15.9%	5.8%
Capital	\$268,019	\$353,010	\$464,261	\$284,000	(38.8%)	(19.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,683,488	\$19,846,094	\$19,623,436	\$21,138,081	7.7%	6.5%

Police Department

Authorized Positions by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration:					
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	1.00	1.00	2.00	1.00	(1.00)
3000/3001 - Police OIT/Police Offcr.	4.00	2.00	2.00	2.00	
1400 - Administrative Technician	0.00	1.00	1.00	1.00	
1008 - Senior Administrative Supr.	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst.	2.00	1.00	1.00	1.00	
Total Personnel	10.00	8.00	9.00	8.00	(1.00)
Permanent Full-Time	10.00	8.00	9.00	8.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	8.00	9.00	8.00	(1.00)
Operations:					
3011 - Community Service Aide	10.00	6.00	6.00	6.00	
3009 - Station Master	0.00	3.00	3.00	3.00	
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	3.00	3.00	3.00	3.00	
3002 - Police Sergeant	13.00	14.00	13.00	12.00	(1.00)
3000/3001 - Police OIT/Police Offcr.	85.00	89.00	94.00	89.00	(5.00)
Total Personnel	112.00	116.00	120.00	114.00	(6.00)
Permanent Full-Time	112.00	116.00	120.00	114.00	(6.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	112.00	116.00	120.00	114.00	(6.00)
Administrative Support Services:					
6102 - Stores Clerk*	0.00	0.00	0.00	1.00	1.00
3014 - Evidence Custodian	1.00	1.00	1.00	1.00	
3013 - Property & Evidence Tech*	0.00	0.00	0.00	2.00	2.00
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	2.00	2.00	2.00	3.00	1.00
3000/3001 - Police OIT/Police Offcr.	3.00	4.00	4.00	2.00	(2.00)
2112 - Vehicle Service Coordinator	1.00	1.00	1.00	1.00	
2001 - Custodian	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	2.00	2.00	2.00	
1010 - Records Specialist*	0.00	0.00	0.00	4.00	4.00
1009 - Records Unit Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst*	2.00	5.00	5.00	1.00	(4.00)
1005 - Administrative Support Asst	8.00	4.00	3.00	3.00	
Total Personnel	22.00	23.00	22.00	24.00	2.00
Permanent Full-Time	22.00	23.00	22.00	24.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	23.00	22.00	24.00	2.00

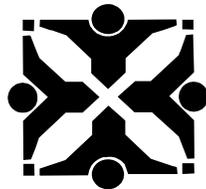
*In FY 2015 seven Senior Administrative Support Assistants were reassigned to one Stores Clerk, four Records Specialists and two Property and Evidence Technicians.

Authorized Positions by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Operations Support Services:					1.00
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3012 - Investigative Technician	0.00	0.00	0.00	1.00	1.00
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	2.00	2.00	2.00	2.00	
3002 - Police Sergeant	4.00	4.00	5.00	5.00	
3000/3001 - Police OIT/Police Offcr.	37.00	36.00	30.00	40.00	10.00
1006 - Senior Admin. Support Asst*	2.00	3.00	4.00	1.00	(3.00)
Total Personnel	47.00	47.00	43.00	51.00	8.00
Permanent Full-Time	47.00	47.00	43.00	51.00	8.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.00	47.00	43.00	51.00	8.00
Department Totals					
Permanent Full-Time	191.00	194.00	194.00	197.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	194.00	194.00	197.00	3.00

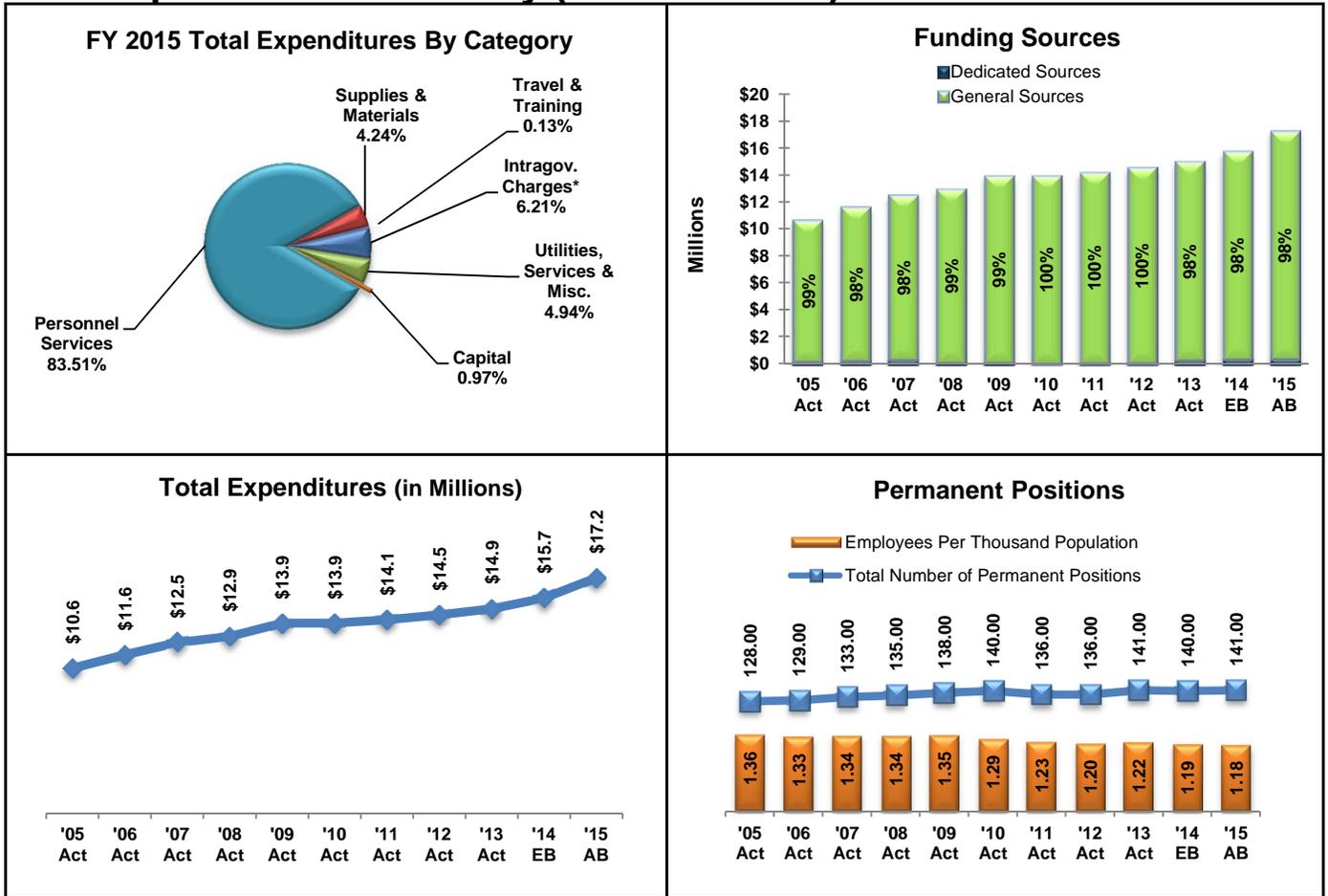
*In FY 2015 seven Senior Administrative Support Assistants were reassigned to one Stores Clerk, four Records Specialists and two Property and Evidence Technicians.

Fire Department (General Fund)



*City of Columbia
Columbia, Missouri*

Fire Department - Summary (General Fund)



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$13,189,193	\$13,963,717	\$13,763,124	\$14,349,900	4.3%	2.8%
Supplies & Materials	\$614,724	\$673,722	\$646,708	\$729,303	12.8%	8.2%
Travel & Training	\$13,908	\$19,322	\$19,322	\$22,322	15.5%	15.5%
Intragov. Charges*	\$638,455	\$593,683	\$593,681	\$1,066,932	79.7%	79.7%
Utilities, Services & Misc.	\$434,951	\$471,777	\$464,292	\$848,459	82.7%	79.8%
Capital	\$38,435	\$207,065	\$207,065	\$166,000	(19.8%)	(19.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$780,381 or 5.1%

Summary	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$14,891,231	\$15,722,221	\$15,487,127	\$17,016,916	9.9%	8.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$38,435	\$207,065	\$207,065	\$166,000	(19.8%)	(19.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$194,296	\$274,210	\$274,210	\$293,640	7.1%	7.1%
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Rev (incl. Univ. Reimb)	\$67,719	\$56,852	\$60,503	\$53,207	(12.1%)	(6.4%)
Dedicated Sources	\$262,015	\$331,062	\$334,713	\$346,847	3.6%	4.8%
General Sources	\$14,667,651	\$15,598,224	\$15,359,479	\$16,836,069	9.6%	7.9%
Total Funding Sources	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%

Description

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our customers. By also providing emergency medical, public fire education, fire investigation and code enforcement services to the public, the Department takes an active role in improving the overall safety of our customers.

Department Objectives

Strategic Priority: Health, Safety and Well-Being - Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs.
- (4) Provide a code enforcement program that includes fire inspections and review of construction plans.
- (5) Support operating divisions with sufficient staff and supplies.
- (6) Maintain fiscal responsibility and continue capital improvement programs.

Highlights / Significant Changes

- Due to budget constraints in FY 2011, (4) vacant firefighter positions were eliminated. As a result, one of the two companies at Station 2 has been either closed or at reduced staffing level a majority of the time. In 2013 Department of Homeland Security/FEMA awarded the Fire Department a Staffing for Adequate Fire and Emergency Response (SAFER) grant. The awarded grant which includes, salary and benefits, has given the Fire Department the opportunity to reinstate five eliminated positions for two years. During FY 2014, the Fire Department was awarded salary and benefits for three of the five grant funded positions for an additional year under the FY12 SAFER Veteran Hiring Program. The award of this grant will allow Engine 2 to be open on a more consistent basis.
- Total CFD calls for service in 2013 came to 10,466, of which 6,696 (64%) were for medical assistance. For 2014, using June 30 statistics for trend projection, the total is estimated to reach 11,000 calls for service.
- Fire Territorial Agreement with Boone County (previously budgeted in City General) is now budgeted in the Fire Department.
- Capital increases include the replacement of two emergency response vehicles, thirteen breathing air packs and the purchase of 130 PPE's (Personal Protective Equipment) which is designed to protect firefighters from serious injuries or illnesses resulting from contact with chemical, radiological, physical, electrical, mechanical or other hazards.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.
- A property tax ballot issue will be presented to the voters in November, 2014. If passed, it will provided dedicated funding to increase police and fire staff and equipment.

Authorized Personnel by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	6.00	5.00	5.00	5.00	
Emergency Services	125.00	125.00	125.00	126.00	1.00
Departmental Services	3.00	3.00	3.00	3.00	
Fire Marshal's Division	7.00	7.00	7.00	7.00	
Total Personnel	141.00	140.00	140.00	141.00	1.00
Permanent Full-Time	141.00	140.00	140.00	141.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	141.00	140.00	140.00	141.00	1.00

Fire Department

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration:						
Personnel Services	\$550,639	\$539,651	\$555,954	\$560,376	0.8%	3.8%
Supplies and Materials	\$7,498	\$8,964	\$9,341	\$9,384	0.5%	4.7%
Travel and Training	\$5,557	\$3,036	\$3,036	\$3,036	0.0%	0.0%
Intragovernmental Charges	\$11,724	\$11,611	\$11,411	\$286,647	2412.0%	2368.8%
Utilities, Services, & Misc.	\$21,242	\$26,080	\$26,089	\$376,080	1341.5%	1342.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$596,660	\$589,342	\$605,831	\$1,235,523	103.9%	109.6%
Emergency Services:						
Personnel Services	\$11,517,727	\$12,219,105	\$12,207,266	\$12,556,933	2.9%	2.8%
Supplies and Materials	\$529,238	\$562,368	\$553,238	\$620,765	12.2%	10.4%
Travel and Training	\$6,434	\$5,460	\$5,460	\$8,460	54.9%	54.9%
Intragovernmental Charges	\$550,403	\$503,318	\$503,491	\$627,546	24.6%	24.7%
Utilities, Services, & Misc.	\$358,681	\$377,291	\$365,206	\$393,327	7.7%	4.3%
Capital	\$12,935	\$207,065	\$207,065	\$136,000	(34.3%)	(34.3%)
Other	\$0	\$0	\$0	\$0		
Total	\$12,975,418	\$13,874,607	\$13,841,726	\$14,343,031	3.6%	3.4%
Departmental Services:						
Personnel Services	\$406,236	\$431,628	\$373,570	\$459,644	23.0%	6.5%
Supplies and Materials	\$23,813	\$31,533	\$27,957	\$30,281	8.3%	(4.0%)
Travel and Training	\$941	\$4,345	\$4,345	\$4,345	0.0%	0.0%
Intragovernmental Charges	\$36,736	\$39,717	\$39,742	\$67,911	70.9%	71.0%
Utilities, Services, & Misc.	\$33,364	\$40,221	\$44,787	\$49,427	10.4%	22.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$501,090	\$547,444	\$490,401	\$611,608	24.7%	11.7%
Fire Marshal's Division:						
Personnel Services	\$714,591	\$773,333	\$626,334	\$772,947	23.4%	(0.0%)
Supplies and Materials	\$54,175	\$70,857	\$56,172	\$68,873	22.6%	(2.8%)
Travel and Training	\$976	\$6,481	\$6,481	\$6,481	0.0%	0.0%
Intragovernmental Charges	\$39,592	\$39,037	\$39,037	\$84,828	117.3%	117.3%
Utilities, Services, & Misc.	\$21,664	\$28,185	\$28,210	\$29,625	5.0%	5.1%
Capital	\$25,500	\$0	\$0	\$30,000		
Other	\$0	\$0	\$0	\$0		
Total	\$856,498	\$917,893	\$756,234	\$992,754	31.3%	8.2%
Department Totals						
Personnel Services	\$13,189,193	\$13,963,717	\$13,763,124	\$14,349,900	4.3%	2.8%
Supplies and Materials	\$614,724	\$673,722	\$646,708	\$729,303	12.8%	8.2%
Travel and Training	\$13,908	\$19,322	\$19,322	\$22,322	15.5%	15.5%
Intragovernmental Charges	\$638,455	\$593,683	\$593,681	\$1,066,932	79.7%	79.7%
Utilities, Services, & Misc.	\$434,951	\$471,777	\$464,292	\$848,459	82.7%	79.8%
Capital	\$38,435	\$207,065	\$207,065	\$166,000	(19.8%)	(19.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$14,929,666	\$15,929,286	\$15,694,192	\$17,182,916	9.5%	7.9%

Fire Department

Authorized Positions by Divisions

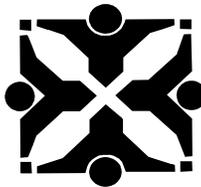
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration:					
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief	1.00	0.00	0.00	0.00	
1008 - Senior Administrative Supv	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	6.00	5.00	5.00	5.00	
Permanent Full-Time	6.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	5.00	5.00	5.00	
Emergency Services:					
3107 - Fire Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	27.00	27.00	27.00	27.00	
3103 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II*	47.00	47.00	47.00	48.00	1.00
Total Personnel	125.00	125.00	125.00	126.00	1.00
Permanent Full-Time	125.00	125.00	125.00	126.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	125.00	125.00	125.00	126.00	1.00
Departmental Services:					
3109 - Assistant Fire Chief	0.00	1.00	1.00	1.00	
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief	1.00	0.00	0.00	0.00	
3105 - Fire Captain	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	
Fire Marshal's Division:					
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	5.00	5.00	5.00	5.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Department Totals					
Permanent Full-Time	141.00	140.00	140.00	141.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	141.00	140.00	140.00	141.00	1.00

* Mid Year FY 2013, the Fire Department was approved to receive a grant that would offset the cost of 5 firefighters for two years. Grant extension will fund 3 fire fighters until mid-year FY 2016.

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Emergency Management

(General Fund)



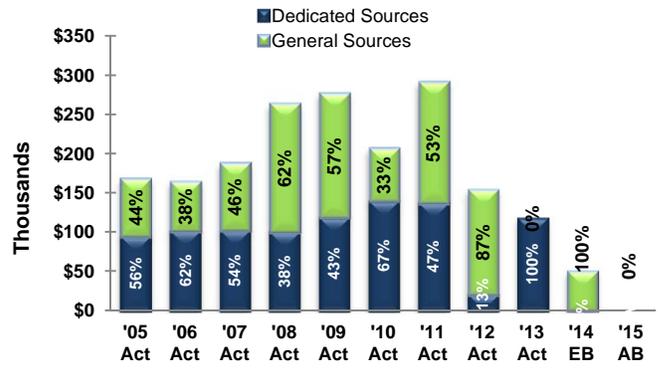
City of Columbia
Columbia, Missouri

Emergency Management (General Fund)

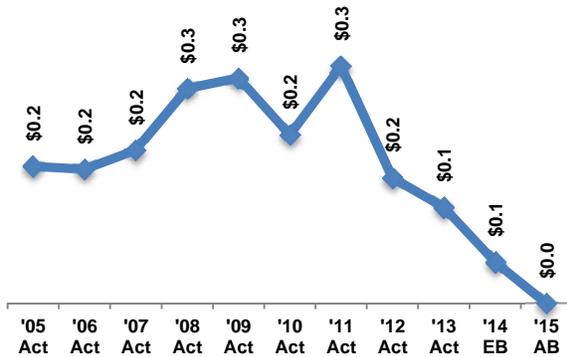
FY 2015 Total Expenditures By Category

Emergency Management is no longer a City operation. As of January 1, 2014, the operation was moved to the County.

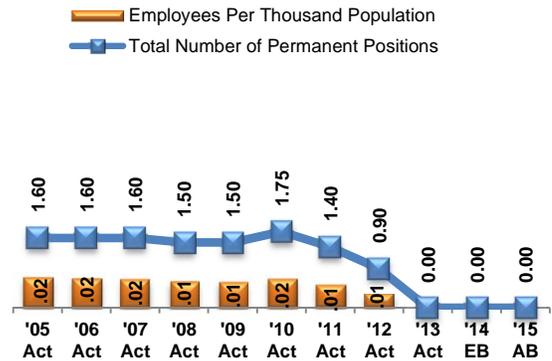
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$82	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$1,293	\$0	\$0	\$0		
Utilities, Services & Misc.	\$115,938	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Operating Expenses	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Dedicated:						
Grants	\$117,313	\$0	\$0	\$0		
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Dedicated Sources	\$117,313	\$0	\$0	\$0		
General Sources	\$0	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)
Total Funding Sources	\$117,313	\$50,241	\$50,241	\$0	(100.0%)	(100.0%)

Description

The Columbia/Boone County Office of Emergency management strives to ensure proper plans are in place to handle the various multi-hazards that may impact our County at any time. Hazards include natural and manmade disasters and emergencies on small to large scales.

Highlights / Significant Changes

- With the passage of Proposition 1 in April, 2013, the County took over control and financial responsibility on January 1, 2014.
- Boone County Fire District took over the leadership responsibility for the Office of Emergency Management in FY 2013,

Department Objectives

The mission of the Office of Emergency Management is to mitigate, prepare, respond and recover from disasters. We continue to analyze and mitigate the impact of natural disasters; prepare by participating in exercises and educating the public; respond based on established plans and procedures; and recover from an emergency or disaster by returning the impacted area(s) to what it was before the incident. It is important to coordinate efforts between public safety, private/government agencies and citizens of community before, during and after a disaster.

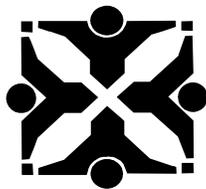
Authorized Personnel by Division

Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
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There are no personnel assigned to this budget.

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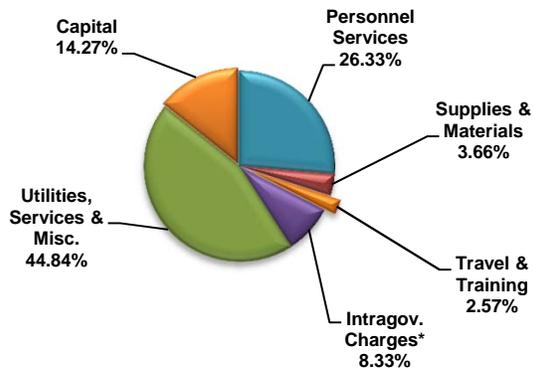
Public Safety
Joint Communications (PSJC)
(General Fund)



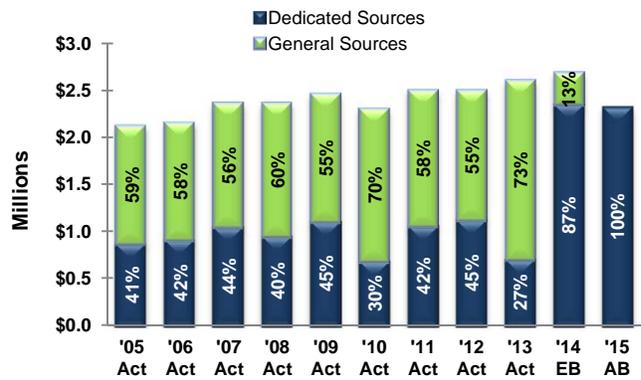
City of Columbia
Columbia, Missouri

Public Safety Joint Communications - PSJC (General Fund)

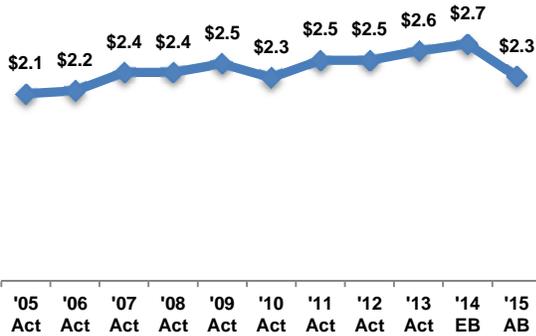
FY 2015 Total Expenditures By Category



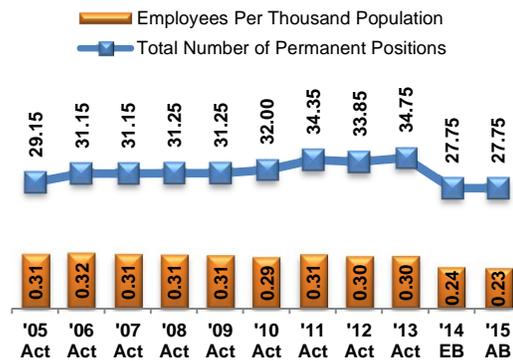
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,989,742	\$1,751,916	\$1,720,644	\$610,752	(64.5%)	(65.1%)
Supplies & Materials	\$70,843	\$72,786	\$72,786	\$84,975	16.7%	16.7%
Travel & Training	\$17,901	\$48,800	\$48,800	\$59,650	22.2%	22.2%
Intragov. Charges*	\$8,553	\$169,087	\$169,087	\$193,269	14.3%	14.3%
Utilities, Services & Misc.	\$483,733	\$678,372	\$675,476	\$1,040,306	54.0%	53.4%
Capital	\$36,918	\$0	\$0	\$331,000		
Other	\$0	\$0	\$0	\$0		
Total	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is (\$425,191) or -16.7%

Operating Expenses	\$2,570,772	\$2,720,961	\$2,686,793	\$1,988,952	(26.0%)	(26.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$36,918	\$0	\$0	\$331,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)

Funding Sources (Where the Money Comes From)

Grants	\$19,806	\$0	\$0	\$0		
County Reimbursement	\$682,173	\$2,199,887	\$2,346,578	\$2,319,952	(1.1%)	5.5%
Other Local Revenues	\$47	\$0	\$15	\$0	(100.0%)	
Dedicated Sources	\$702,026	\$2,199,887	\$2,346,593	\$2,319,952	(1.1%)	5.5%
General Sources	\$1,905,664	\$521,074	\$340,200	\$0	(100.0%)	(100.0%)
Total Funding Sources	\$2,607,690	\$2,720,961	\$2,686,793	\$2,319,952	(13.7%)	(14.7%)

Description

Emergency response from a public safety agency begins with contact to an Emergency Telecommunicator in the 9-1-1 Operations Center in the Public Safety Joint Communications department. In Boone County, public safety personnel are dispatched to respond to incidents on a daily basis.

Department Objectives

The objective of the Public Safety Joint Communication department is to be the *first* responder when a citizen needs us. We are the initial public safety answering point and dispatch center for our citizens. We initiate the first steps to assist our citizens by analyzing what they need, provide life-saving instructions to callers prior to public safety response, and dispatch the appropriate public safety agencies to handle the incident. Through highly trained Emergency Telecommunicators, we receive and handle emergency and non-emergency calls on a 24/7 basis and provide services to eleven police, fire and emergency medical agencies in Columbia/Boone County.

Highlights / Significant Changes

- PSJC continues working together to modernize the Joint Communications Operations Center and equipment with the latest technology available. We are always looking to improve communications to our user agencies and citizens.
- We update and implement new procedures, policies and best practices to ensure technological advancements in our Operations Center.

Highlights / Significant Changes

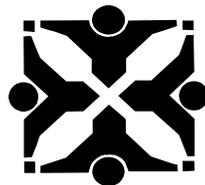
- Boone County 9-1-1 is known for having some of the best accuracy in the state, concerning the 911 database, which provides the best possible information to user agencies responding to emergencies.
- We continue to edit and verify streets for Boone County and its municipalities on the Geographic Information System (GIS) Consortium Server as well as maintain various other layers for multiple public safety agencies throughout the County.
- Staff routinely provides training in various areas of GIS, CAD, MDT's, radios and equipment, resource analysis, allocation/deployment, internally and externally.
- Continuing improvements are being made to the overall radio infrastructure project.
- With a taskforce of agency users and stakeholders, developed the data necessary to prepare Boone County Proposition 1 presented on the April 2013 ballot, which has secured communal (sales tax) funding of PSJC's future facility and operations. As of January 1, 2014, Boone County is reimbursing the City for all expenses incurred for the operation.
- PSJC became the 26th agency in the world to be accredited by the International Academies of Emergency Dispatch in Emergency Fire Dispatch.
- On January 1, 2015 all City PSJC employees will become County employees. The City will continue to pay many of the operational costs until the operation is moved to its new County building. Until that time, the County will continue reimburse the City for 100% of these operational costs.

Authorized Personnel by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
7911 - Systems Support Analyst	2.00	2.00	2.00	2.00	
7015 - PSJC Manager	2.00	1.00	1.00	1.00	
7007 - PSJC Supervisor	4.00	4.00	4.00	4.00	
7003/7005 - Em. Telecomm. I/II	25.00	25.00	18.00	18.00	
5107 - Operations Manager	0.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst.	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	0.75	0.75	0.75	0.75	
Total Personnel	34.75	34.75	27.75	27.75	
Permanent Full-Time	34.00	34.00	27.00	27.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.75	34.75	27.75	27.75	

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Capital Projects Fund - Public Safety Projects



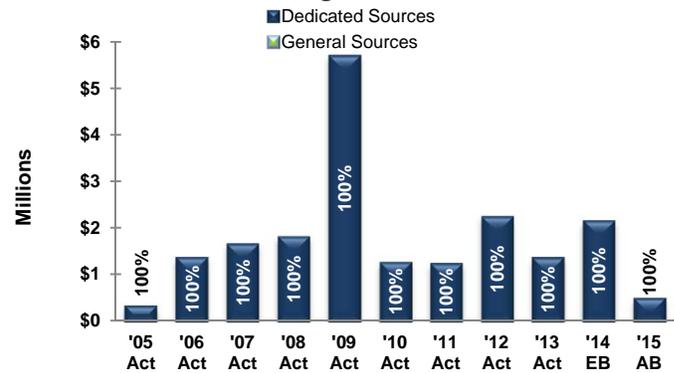
City of Columbia
Columbia, Missouri

Capital Projects Fund - Public Safety Projects

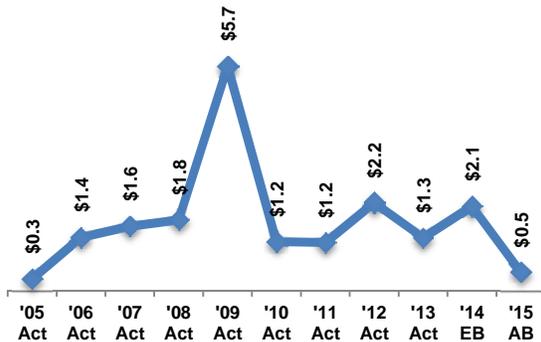
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$1,344,525	\$898,510	\$898,510	\$0	(100.0%)	(100.0%)
Capital	\$0	\$1,246,000	\$1,246,000	\$476,000	(61.8%)	(61.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
Total Expenses	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Oper. Trnsfrs (Cap Imp Stax)	\$1,695,000	\$1,246,000	\$1,246,000	\$0	(100.0%)	(100.0%)
Oper. Trnsfrs (Public Impr Fd)	\$10,000	\$150,000	\$150,000	\$0		
Other Local Revenues	\$90,992	\$0	\$0	\$0		
Insurance Reimbursement	\$0	\$0	\$0	\$476,000		
Use of Fund Balance	(\$451,467)	\$748,510	\$748,510	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,344,525	\$2,144,510	\$2,144,510	\$476,000	(77.8%)	(77.8%)

Major Projects

Fiscal Impact

The Fire Department has a need to replace a front line pumper that was destroyed in FY 2014. The department will utilize insurance reimbursement along with requesting additional funding in FY 2015.

Authorized Personnel by Division

<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
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There are no personnel assigned to this budget.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Fire							
1 Fire Apparatus Equipment C00195 [ID: 490]							2007
Total							
2 ADA Compliance - Fire Facilities C00482 [ID: 1425]							2015 2016
Unfunded			\$35,500				
Total			\$35,500				
3 Replace 2001 Quint (15 years old) [ID: 1398]							2015 2016
Future Ballot			\$900,000				
Total			\$900,000				
4 Replace Front Line Pumper - C00582 [ID: 1860]							2015 2016
Insurance Reimb		\$476,000					
Unfunded			\$299,000				
Total		\$476,000	\$299,000				
5 Replace/Remodel Fire Station 5 [ID: 1399]							2015 2016
Unfunded			\$2,500,000				
Total			\$2,500,000				
6 Rpl. 2001 Quint (15 Years Old) [ID: 501]							2015 2016
Future Ballot			\$900,000				
Total			\$900,000				
7 Training Academy Repairs [ID: 1607]							2016 2016
Future Ballot			\$500,000				
Total			\$500,000				
8 Replace 1996 Bomb Squad [ID: 1405]							2018 2019
Unfunded				\$800,000			
Total				\$800,000			
9 Replace 1999 Foam Truck [ID: 1401]							2016 2017
Unfunded				\$600,000			
Total				\$600,000			
10 Replace 2003 Quint (13 years old) [ID: 1400]							2016 2017
Future Ballot				\$950,000			
Total				\$950,000			
11 Replace 2004 Quint (14 years old) [ID: 1402]							2017 2018
Future Ballot				\$1,000,000			
Total				\$1,000,000			
12 Replace/Remodel Fire Station 4 [ID: 1403]							2016 2018
Unfunded				\$2,500,000			
Total				\$2,500,000			
13 Rpl. 2001 Ladder Truck (16 Years Old) [ID: 500]							2018 2019
Future Ballot				\$1,300,000			
Total				\$1,300,000			
14 Replace 2006 Quint (14 years old) [ID: 1407]							2019 2020
Future Ballot					\$1,100,000		
Total					\$1,100,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Police

15 24 hour Info-Center/2nd Flr Renovation [ID: 1807]						2015	2016
Gen Fd/PI			\$125,000				
Total			\$125,000				
16 CPD Training Center Renovations-C00566 [ID: 1696]						2014	2014
Gen Fd/PI	\$75,000						
Total	\$75,000						
17 Police Precinct/Substation - (Mun Serv Center N) [ID: 1336]						2016	2016
Future Ballot			\$4,000,000				
Total			\$4,000,000				
18 Records Management System C00498 [ID: 1307]						2011	2014
CAP FB	\$750,000						
Total	\$750,000						

PSJC

19 Additional Outdoor Warning Sirens C00464 [ID: 1301]							
Gen Fd/PI	\$10,000						
Total	\$10,000						
20 Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]						2008	2009
Total							

Public Safety Funding Source Summary

CAP FB	\$750,000						
Gen Fd/PI	\$85,000		\$125,000				
Insurance Reimb		\$476,000					
New Funding	\$835,000	\$476,000	\$125,000			\$0	
Future Ballot			\$6,300,000	\$3,250,000		\$1,100,000	
Future Ballot			\$6,300,000	\$3,250,000		\$1,100,000	
Unfunded			\$2,834,500	\$3,900,000			
Unfunded			\$2,834,500	\$3,900,000		\$0	
Total	\$835,000	\$476,000	\$9,259,500	\$7,150,000		\$1,100,000	

Public Safety Current Capital Projects

Fire

1	Rpl. #1678:1994 Pumper Apparatus(16 Yrs old)C00528 [ID: 477]	2011	2013
2	Rpl. 2001 Pumper (12 Years Old) C00529 [ID: 478]	2012	2013
3	Rpl. 2002 Pumper (13 Years Old)-C00564 [ID: 480]	2013	2014

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Public Safety Current Capital Projects

Fire							
4	Rpl. Rescue Squad 2003-C00565 [ID: 481]					2014	2014
Police							
5	CPD Property Room Upgrade-C00567 [ID: 1741]					2014	2014

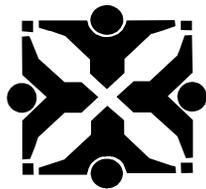
Public Safety Impact of Capital Projects

Additional Fire Station #10 (Mun Serv Center S) [ID: 475]							
\$800,000 annual cost of personnel and other operations in 2006 dollars.							
Additional Outdoor Warning Sirens C00464 [ID: 1301]							
Outdoor warning sirens are critical for warning the citizens of Boone County of impending disasters and emergencies.							
Additional Pumper for New Station [ID: 476]							
Additional fleet maintenance cost.							
Fire Apparatus Equipment C00195 [ID: 490]							
Provides source for equipment that would otherwise require Supplemental funds.							
Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]							
This project will create consistency and reliability within the Communication Center.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

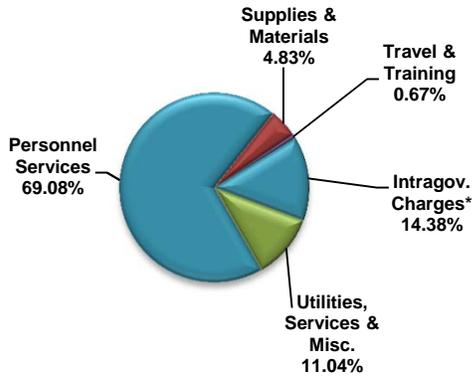
Municipal Court (General Fund)



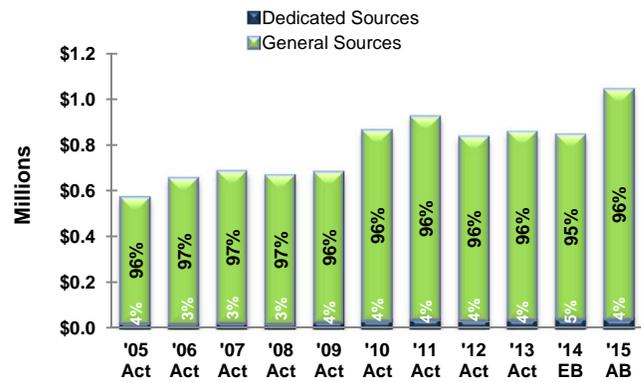
*City of Columbia
Columbia, Missouri*

Municipal Court - Summary (General Fund)

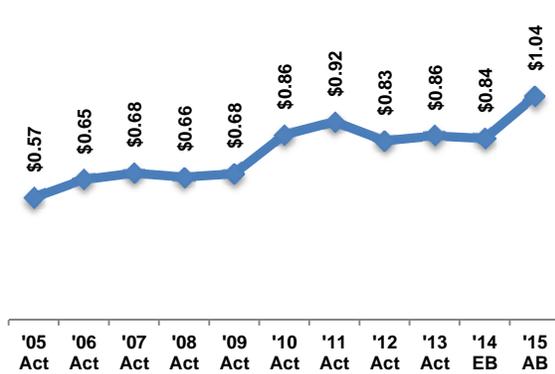
FY 2015 Total Expenditures By Category



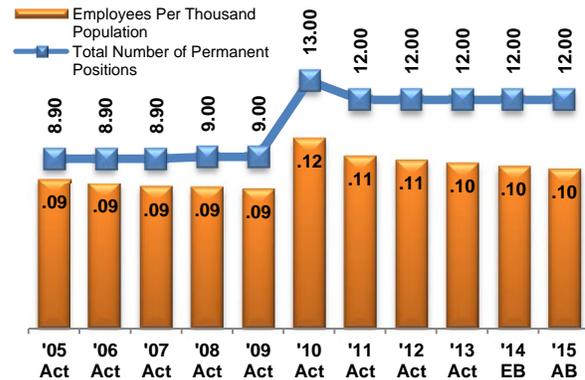
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$710,156	\$726,490	\$678,253	\$717,726	5.8%	(1.2%)
Supplies & Materials	\$41,801	\$47,315	\$46,810	\$50,156	7.1%	6.0%
Travel & Training	\$8,651	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragov. Charges*	\$851	\$764	\$764	\$149,466	19463.6%	19463.6%
Utilities, Services & Misc.	\$93,667	\$111,570	\$110,483	\$114,695	3.8%	2.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is (\$2,798) or -0.3%

Operating Expenses	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%

Funding Sources (Where the Money Comes From)

Other Local Revenue	\$35,676	\$32,562	\$38,000	\$38,000	0.0%	16.7%
Grants	\$0	\$0	\$0	\$0		
Dedicated Sources	\$35,676	\$32,562	\$38,000	\$38,000	0.0%	16.7%
General Sources	\$819,450	\$860,577	\$805,310	\$1,001,043	24.3%	16.3%
Total Funding Sources	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%

Description

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violation, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

Highlights / Significant Changes

- In November 2013 the Court stayed prosecution pending Red Light Camera Tickets at the request of the City Prosecutor.
- In December of 2013 the Court appointed Deetra Williams as the Municipal Court Administrator upon the retirement of the previous Court Administrator, Shara Meyer.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the actual costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.
- Several of the municipal court fines which are set by the Municipal Court Judge have increased by \$10 effective July 1, 2014.

Department Objectives

Strategic Priority: Health, Safety and Well-Being - Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

- (1) Process docket and record municipal ordinance violations including approximately 60,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
General Court Operations	7.00	7.00	7.00	7.00	
Traffic Violations Bureau	5.00	5.00	5.00	5.00	
Total Personnel	12.00	12.00	12.00	12.00	
Permanent Full-Time	12.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	12.00	12.00	12.00	

Municipal Court

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Court Operations:						
Personnel Services	\$420,703	\$433,402	\$467,652	\$487,634	4.3%	12.5%
Supplies and Materials	\$41,703	\$46,490	\$45,985	\$46,250	0.6%	(0.5%)
Travel and Training	\$8,651	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$505	\$456	\$456	\$146,884	32111.4%	32111.4%
Utilities, Services, & Misc.	\$93,667	\$111,570	\$110,483	\$114,695	3.8%	2.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$565,229	\$598,918	\$631,576	\$802,463	27.1%	34.0%

Traffic Violations:

Personnel Services	\$289,453	\$293,088	\$210,601	\$230,092	9.3%	(21.5%)
Supplies and Materials	\$98	\$825	\$825	\$3,906	373.5%	373.5%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$346	\$308	\$308	\$2,582	738.3%	738.3%
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$289,897	\$294,221	\$211,734	\$236,580	11.7%	(19.6%)

Department Totals

Personnel Services	\$710,156	\$726,490	\$678,253	\$717,726	5.8%	(1.2%)
Supplies and Materials	\$41,801	\$47,315	\$46,810	\$50,156	7.1%	6.0%
Travel and Training	\$8,651	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$851	\$764	\$764	\$149,466	19463.6%	19463.6%
Utilities, Services, & Misc.	\$93,667	\$111,570	\$110,483	\$114,695	3.8%	2.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$855,126	\$893,139	\$843,310	\$1,039,043	23.2%	16.3%

Authorized Positions by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Court Operations:					
3412 - Probation & Collection Officer	1.00	1.00	1.00	1.00	
3402 - Municipal Court Administrator	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	4.00	4.00	4.00	4.00	
Total Personnel	7.00	7.00	7.00	7.00	

Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	

Traffic Violations:

1006 - Senior Admin Support Assistant	3.00	3.00	3.00	3.00	
1005 - Administrative Support Assistant	2.00	2.00	2.00	2.00	
Total Personnel	5.00	5.00	5.00	5.00	

Permanent Full-Time	5.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	5.00	5.00	

Department Totals

Permanent Full-Time	12.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	12.00	12.00	12.00	



Supporting Activity Departments



Description

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

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

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

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

Employee Benefit Fund

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

Self Insurance Fund

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

Custodial & Building Maintenance Fund

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

Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to the Public Works Department, the Police Department, the Fire Department and other City departments.

GIS (Geospatial Information Services)

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

Information Technologies Fund

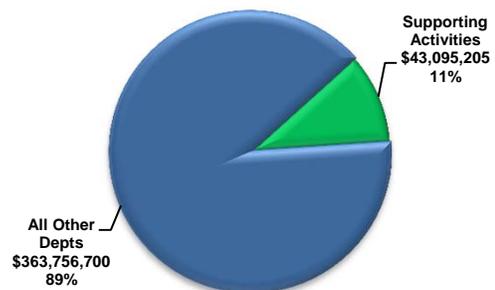
Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. I.T. provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. I.T. also works to improve the operational efficiencies of the City as a whole.

Public Communications Fund

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

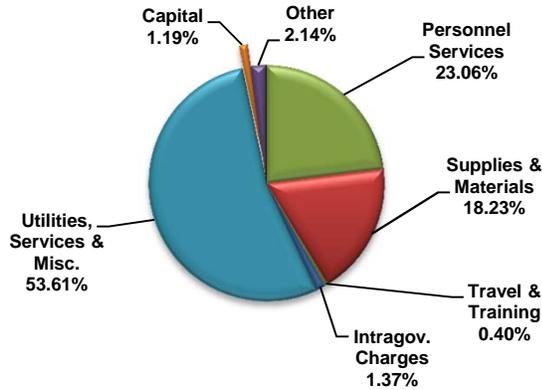
Utility Customer Services Fund

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

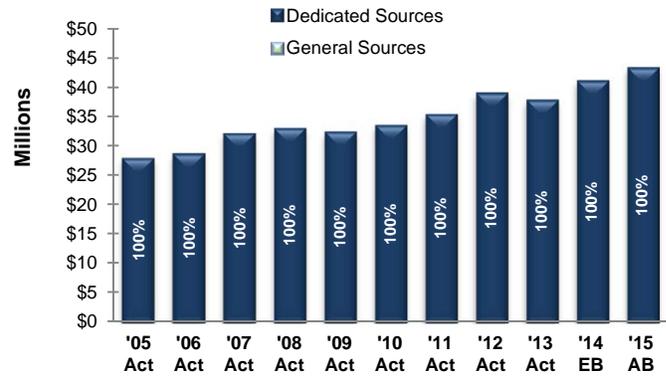


Supporting Activity Departments - Combined

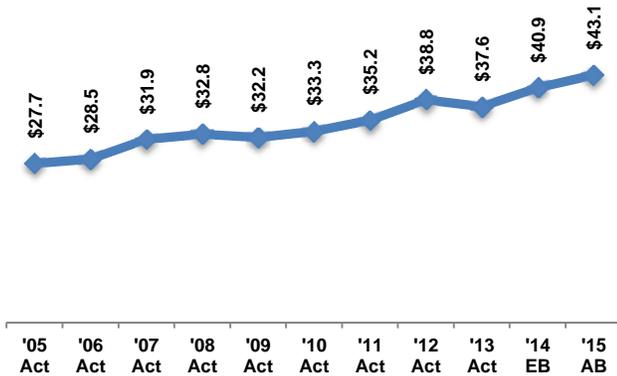
FY 2015 Total Expenditures By Category



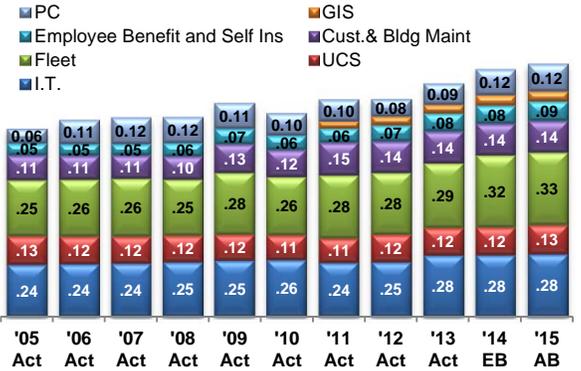
Funding Sources



Total Expenditures (in Millions)



Total Employees Per Thousand



Expenditures (Where the Money Goes)

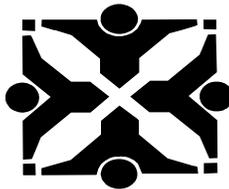
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14AB
Personnel Services	\$7,684,846	\$9,372,445	\$8,573,946	\$9,936,048	15.9%	6.0%
Supplies & Materials	\$7,666,987	\$8,120,914	\$7,914,844	\$7,855,096	(0.8%)	(3.3%)
Travel & Training	\$73,305	\$162,217	\$153,894	\$172,151	11.9%	6.1%
Intragov. Charges	\$618,189	\$676,998	\$676,998	\$592,059	(12.5%)	(12.5%)
Utilities, Services & Misc.	\$20,142,516	\$20,779,748	\$21,902,232	\$23,105,384	5.5%	11.2%
Capital	\$543,329	\$561,800	\$521,154	\$513,665	(1.4%)	(8.6%)
Other	\$857,386	\$1,127,321	\$1,128,325	\$920,802	(18.4%)	(18.3%)
Total	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%
Operating Expenses	\$35,789,131	\$39,077,822	\$39,176,011	\$41,660,738	6.3%	6.6%
Non-Operating Expenses	\$865,387	\$1,125,171	\$1,138,354	\$919,938	(19.2%)	(18.2%)
Debt Service	\$1,660	\$2,150	\$1,374	\$864	(37.1%)	(59.8%)
Capital Additions	\$243,102	\$561,800	\$521,154	\$513,665	(1.4%)	(8.6%)
Capital Projects	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Total Expenses	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%

Revenues (Where the Money Comes From)

Gross Receipts & Other Loc.	\$644,257	\$600,000	\$600,000	\$600,000	0.0%	0.0%
Interest Revenue	(\$212,411)	\$234,823	\$246,936	\$246,936	0.0%	5.2%
Grants	\$81,046	\$108,912	\$80,912	\$102,790	27.0%	(5.6%)
Fees and Service Charges	\$34,192,740	\$37,396,566	\$36,941,831	\$38,133,934	3.2%	2.0%
Other Local Revenues	\$3,349,593	\$525,487	\$2,596,991	\$2,509,354	(3.4%)	377.5%
Operating Transfer In	\$193,710	\$160,000	\$160,000	\$50,000	(68.8%)	(68.8%)
Use of Prior Year Sources	\$779,188	\$1,805,290	\$874,801	\$1,452,191	66.0%	(19.6%)
Less: Current Year Surplus	(\$1,441,565)	(\$29,635)	(\$630,078)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$37,586,558	\$40,801,443	\$40,871,393	\$43,095,205	5.4%	5.6%

Employee Benefit Fund

(Internal Service Fund)



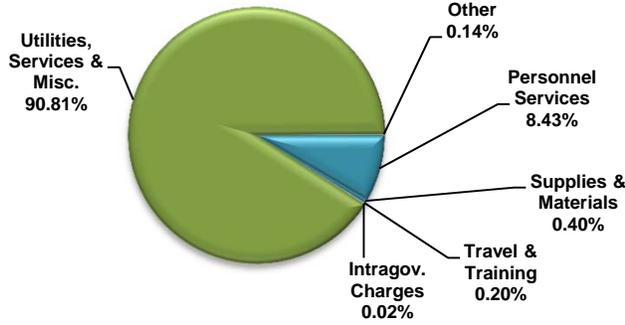
City of Columbia

Columbia, Missouri

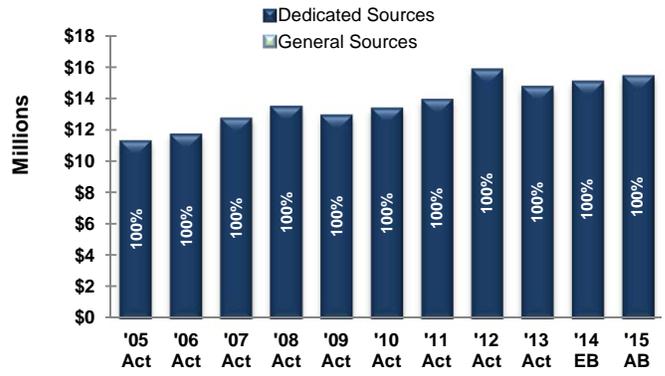
Employee Benefit Fund (Internal Service Fund)

Fund 659

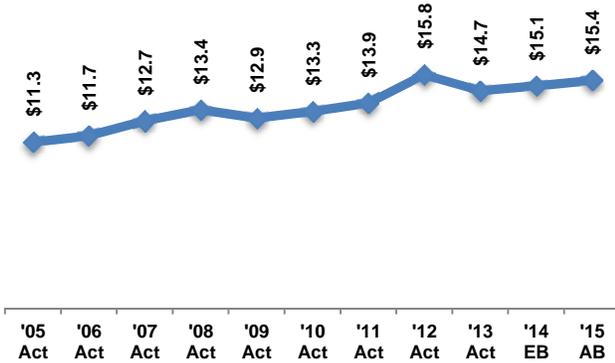
FY 2015 Total Expenditures By Category



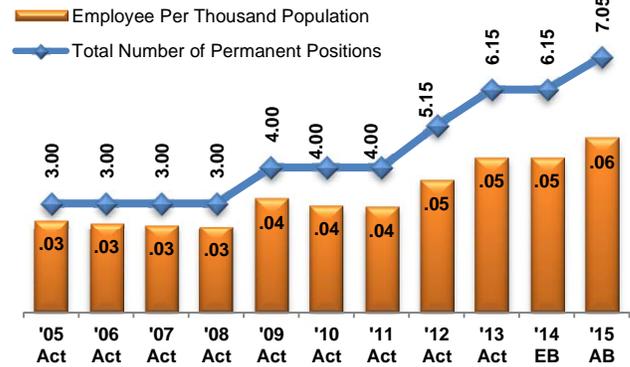
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$571,218	\$1,062,953	\$964,347	\$1,298,777	34.7%	22.2%
Supplies & Materials	\$83,125	\$115,216	\$115,216	\$62,285	(45.9%)	(45.9%)
Travel & Training	\$9,383	\$30,800	\$30,800	\$30,800	0.0%	0.0%
Intragov. Charges	\$858	\$465	\$465	\$2,931	530.3%	530.3%
Utilities, Services & Misc.	\$14,042,077	\$12,485,889	\$13,908,995	\$13,997,524	0.6%	12.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$21,868	\$30,935	\$30,935	\$21,868	(29.3%)	(29.3%)
Total	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%
Operating Expenses	\$14,706,661	\$13,695,323	\$15,019,823	\$15,392,317	2.5%	12.4%
Non-Operating Expenses	\$21,868	\$30,935	\$30,935	\$21,868	(29.3%)	(29.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes						
Interest Revenue	(\$58,820)	\$110,000	\$85,446	\$85,446	0.0%	(22.3%)
Fees & Service Charges	\$11,976,757	\$13,043,559	\$12,748,836	\$13,260,179	4.0%	1.7%
Other Local Revenues	\$2,812,234	\$66,133	\$2,113,113	\$2,050,000	(3.0%)	2999.8%
Operating Transfers In	\$55,000	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$506,566	\$103,363	\$18,560	(82.0%)	(96.3%)
Less: Current Year Surplus	(\$56,642)	\$0	\$0	\$0		
Dedicated Sources	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185	2.4%	12.3%

Description

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life, long-term disability, and voluntary benefit programs for City employees and retirees. Health, dental, and prescription drug plans are self-insured

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

Highlights/Significant Changes

Strategic Priority: Workforce - Create an environment that supports engaged, high performing employees, enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

- The City's self-funded health insurance plan continues to experience increases in claims in the copay plans because of inflation. But, due to the increased migration to the HDHP, the city has been able to control and reduce the medical and prescription claims expense.
- Premiums will not increase for employees or dependents in FY 2015. Enrollment in the \$1,500 deductible plan increased 23% from 2013 to 2014, enrollment in the High Deductible Health Plan (HDHP) increased 43% and enrollment in the \$750 plan decreased 12%. The City will continue to pay 100% of the employee premium in the HDHP in 2015 and the deductible will remain \$2500 for single coverage and \$5000 for family coverage. This allows individual deductibles for family coverage. City contributions to Health Savings Accounts (HSAs) under the HDHP will remain \$125/month for employee only coverage and \$250/month for family coverage.
- The City recognizes requirements for other post employment benefit (OPEB) in accordance with GASB statement 45. In 2014 retiree premium subsidies were eliminated. Retirees now pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Annual Required Contribution (ARC) for FY 2014 is \$91,731. This amount is actuarially determined in accordance with the parameters of GASB Statement 45. The unfunded Actuarial Accrued Liability (AAL) for FY 2014 is (\$60,206). An OPEB valuation to determine AAL is required every 2 years, the next one will be calculated as of 10/1/2014.
- Pre-65 retiree medical and dental rates will remain at the 2014 levels. Post-65 retirees can expect a general premium increase under the fully insured plan.

The City has integrated the health care reform mandatory provisions into the health plans as required: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, elimination of OTC medicines and drugs as eligible expenses for flex spending accounts, preventative

Highlights/Significant Changes- continued

care coverage at 100% with no co-payments, provision of uniform summary plan descriptions, amendment to the City Flexible Spending Account (FSA) plan to reduce the maximum medical employee contribution from \$5,000 to \$2,500, and elimination of any preexisting condition exclusions. In 2015, the employer mandate to offer medical coverage to any employee averaging 30 or more hours per week takes effect. The Transitional Reinsurance Fund fee of \$5.42 per month per covered member and the Patient Centered Outcome Fee of \$2 per covered member are required ACA fees will be paid in 2015. A citywide task force was established in 2014 to monitor federal guidance on employer responsibility provisions and recommend strategies accordingly.

- Employee wellness programs target the prevention and reduction of chronic health conditions seen most in claims payments in the medical insurance plan. These programs include Weight Watchers At Work, online Weight Watchers, physical activity challenges, exercise classes, discounted ARC memberships, Know Your Numbers screening services, a fitness facility in the City Hall, and personal training opportunities offered at no cost to employees. Department specific training programs to address health claims will be designed for Solid Waste, Fire, Police, Parks & Recreation, and Transit.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- Employee Wellness staff provides CPR/AED training to interested employees.
- Employee Wellness, in partnership with the Public Health and Human Services Department, will continue to offer vaccinations to employees.
- City U was implemented mid FY 2013, and a Training Coordinator position was added to fully develop a plan to cultivate a learning culture to improve employee job performance, capacity and leadership skills. Centralized training for employees is the main function of this division. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, The Manager's Journey, and other training as determined through a needs assessment with departments. A supervisor training series (STARS) was established in FY 2014 offering monthly training opportunities for City supervisors. For FY 2015, a non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS), is being developed based on the same criteria as the STARS series.

Fees and Service Charge Methodology

- The Employee Health division charges its costs out to departments via two intragovernmental charges, the Employee Wellness Fee, and the City University Fee.
- The Employee Health Wellness fee allocates costs for activities such as Hep shots, physicals, CDL testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.

Authorized Personnel

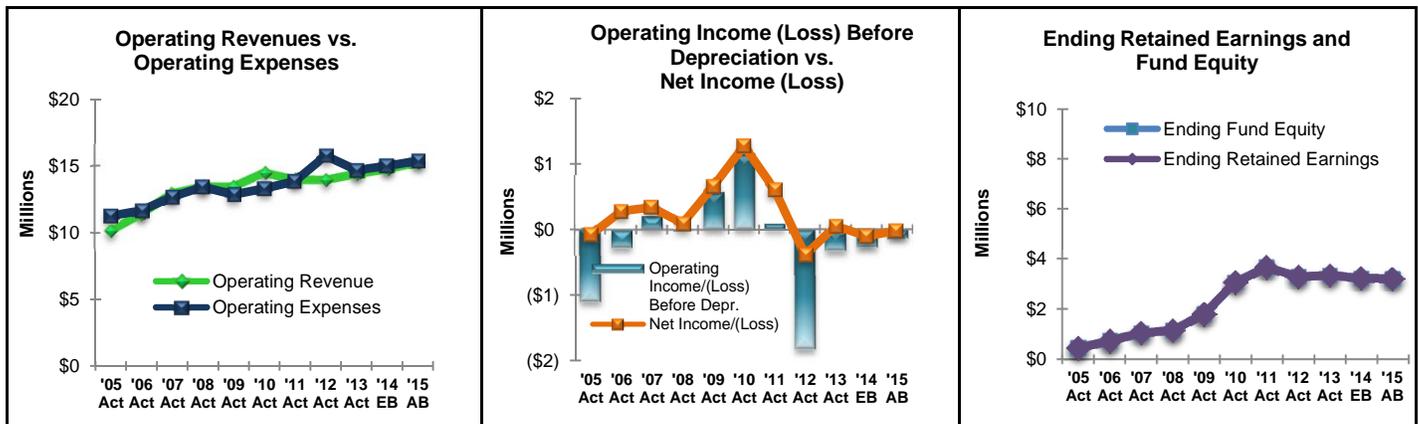
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Insurance:					
4605 - Human Resources Manager	1.00	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.00	0.00	0.00	0.25	0.25
1402 - Human Resources Technician	1.00	1.00	1.00	1.50	0.50
Total Personnel	2.15	1.65	1.65	2.40	0.75
Employee Health:					
4605 - Human Resources Manager	0.00	0.25	0.25	0.25	
4604 - Director Human Resources	0.00	0.00	0.00	0.05	0.05
4580 - Wellness Educator	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Assistant	1.00	0.50	0.50	0.50	
Total Personnel	3.00	2.75	2.75	2.80	0.05
City University:					
4605 - Human Resources Manager	0.00	0.25	0.25	0.30	0.05
4604 - Director Human Resources	0.00	0.00	0.00	0.05	0.05
4570 - Training Coordinator	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.00	0.50	0.50	0.50	
	1.00	1.75	1.75	1.85	0.10
Department Totals:					
Permanent Full-Time	6.15	6.15	6.15	7.05	0.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.15	6.15	6.15	7.05	0.90

Net income Statement Employee Benefit Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Fees & Services Charges	\$11,976,757	\$13,043,559	\$12,748,836	\$13,260,179
Misc. Operating Revenue	\$2,406,825	\$0	\$2,000,000	\$2,000,000
Total Operating Revenues	\$14,383,582	\$13,043,559	\$14,748,836	\$15,260,179
Operating Expenses:				
Personnel Services	\$571,218	\$1,062,953	\$964,347	\$1,298,777
Supplies & Materials	\$83,125	\$115,216	\$115,216	\$62,285
Travel & Training	\$9,383	\$30,800	\$30,800	\$30,800
Intragovernmental Charges	\$858	\$465	\$465	\$2,931
Utilities, Services & Other Misc.	\$14,042,077	\$12,485,889	\$13,908,995	\$13,997,524
Total Operating Expenses	\$14,706,661	\$13,695,323	\$15,019,823	\$15,392,317
Operating Income (Loss)				
Before Depreciation	(\$323,079)	(\$651,764)	(\$270,987)	(\$132,138)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$323,079)	(\$651,764)	(\$270,987)	(\$132,138)
Non-Operating Revenues:				
Investment Revenue	(\$58,820)	\$110,000	\$85,446	\$85,446
Misc. Non-Operating Revenues	\$405,409	\$66,133	\$113,113	\$50,000
Total Non-Operating Revenues	\$346,589	\$176,133	\$198,559	\$135,446
Operating Transfers:				
Transfers From Other Funds	\$55,000	\$0	\$0	\$0
Transfers To Other Funds	(\$21,868)	(\$30,935)	(\$30,935)	(\$21,868)
Net Income (Loss)	\$56,642	(\$506,566)	(\$103,363)	(\$18,560)
Net Income/(Loss) Transferred To Retained Earnings				
	\$56,642	(\$506,566)	(\$103,363)	(\$18,560) +
Beginning Retained Earnings	\$3,278,376	\$3,335,018	\$3,335,018	\$3,231,655
Ending Retained Earnings	\$3,335,018	\$2,828,452	\$3,231,655	\$3,213,095
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$3,335,018	\$2,828,452	\$3,231,655	\$3,213,095

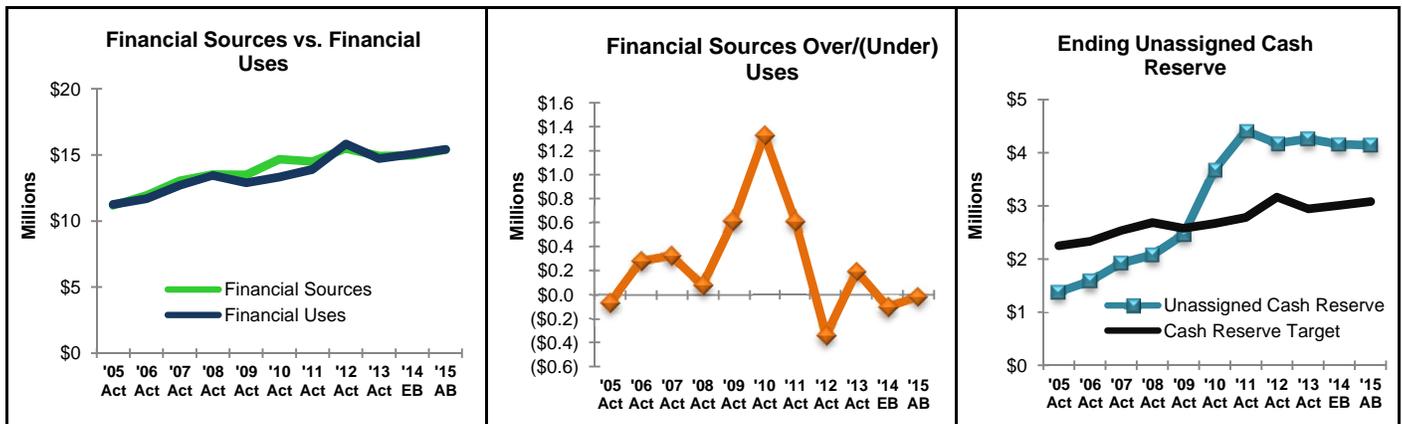
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



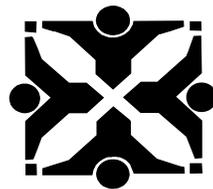
Funding Sources and Uses Employee Benefit Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$78,526	\$110,000	\$85,446	\$85,446
Fees and Service Charges	\$11,976,757	\$13,043,559	\$12,748,836	\$13,260,179
Other Local Revenues	\$2,812,234	\$66,133	\$2,113,113	\$2,050,000
	\$14,867,517	\$13,219,692	\$14,947,395	\$15,395,625
Other Funding Sources/Transfers	\$55,000	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$14,922,517	\$13,219,692	\$14,947,395	\$15,395,625
Financial Uses				
Operating Expenses	\$14,706,661	\$13,695,323	\$15,019,823	\$15,392,317
Operating Transfers to Other Funds	\$21,868	\$30,935	\$30,935	\$21,868
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$14,728,529	\$13,726,258	\$15,050,758	\$15,414,185
Financial Sources Over/(Under) Uses	\$193,988	(\$506,566)	(\$103,363)	(\$18,560)
Beginning Unassigned Cash Reserve		\$4,262,918	\$4,262,918	\$4,159,555
Financial Sources Over/(Under) Uses		(\$506,566)	(\$103,363)	(\$18,560)
Current Assets	\$4,529,009			
Less: Current Liabilities	\$266,091			
Projected Unassigned Cash Reserve	\$4,262,918	\$3,756,352	\$4,159,555	\$4,140,995
Cash Reserve Target (20% Fin. Uses)	\$2,945,706	\$2,745,252	\$3,010,152	\$3,082,837
Cash Above/(Below) Cash Reserve Target	\$1,317,212	\$1,011,100	\$1,149,403	\$1,058,158



Self Insurance Fund

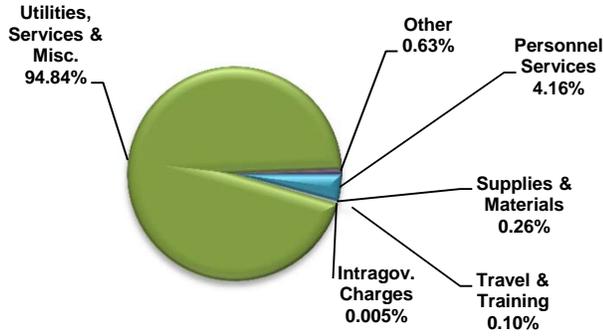
(Internal Service Fund)



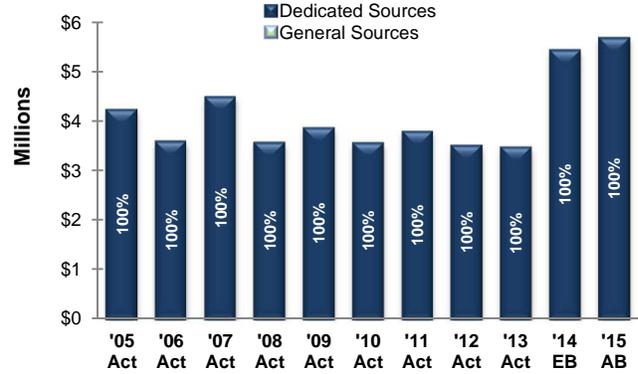
City of Columbia

Columbia, Missouri

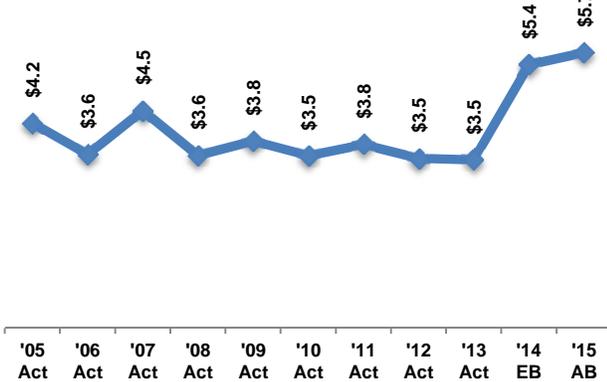
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$225,730	\$226,612	\$223,918	\$235,609	5.2%	4.0%
Supplies & Materials	\$7,456	\$15,373	\$15,123	\$14,676	(3.0%)	(4.5%)
Travel & Training	\$9,799	\$5,835	\$5,835	\$5,835	0.0%	0.0%
Intragov. Charges	\$255	\$304	\$304	\$275	(9.5%)	(9.5%)
Utilities, Services & Misc.	\$3,179,191	\$5,139,369	\$5,130,711	\$5,371,440	4.7%	4.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$35,845	\$40,576	\$40,576	\$35,845	(11.7%)	(11.7%)
Total	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%
Operating Expenses	\$3,422,431	\$5,387,493	\$5,375,891	\$5,627,835	4.7%	4.5%
Non-Operating Expenses	\$35,845	\$40,576	\$40,576	\$35,845	(11.7%)	(11.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%

Revenues (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Rec. & Other Loc. Txns	\$0	\$0	\$0	\$0		
Interest Revenue	(\$68,887)	\$22,525	\$62,050	\$62,050	0.0%	175.5%
Fees & Service Charges	\$4,867,250	\$5,079,010	\$5,079,025	\$5,332,960	5.0%	5.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$326,534	\$275,392	\$268,670	(2.4%)	(17.7%)
Less: Current Year Surplus	(\$1,340,087)	\$0	\$0	\$0		
Dedicated Sources	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680	4.6%	4.3%

Finance - Self-Insurance Reserve Fund

Description

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

Highlights/Significant Changes (cont.)

- Formalize standardized equipment training.
- Design internal Risk Management web site to provide information to City staff.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, livable community that promotes health, safety and well-being.

- Implementation of an electronic claim reporting process for workers' compensation claims.
- Risk Management analysis and monitoring of specific worker safety training needs based on claims.
- Establishment of City-wide safety policies, including respiratory protection, hazard communication, hot work, and high visibility apparel.
- Training offered to City employees in the areas of Active Shooter Safety; Ergonomics, Severe Weather Response, and Distracted Driving.
- Exploration of alternative insurance options for the excess property and casualty coverages.
- Production of the first annual Risk Management report.

Planned activities include:

- Establish scheduled inspection program for City of Columbia facilities.
- Institute loss reduction goals for City operations.

Fee and Service Charge Methodology

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

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

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

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

Authorized Personnel

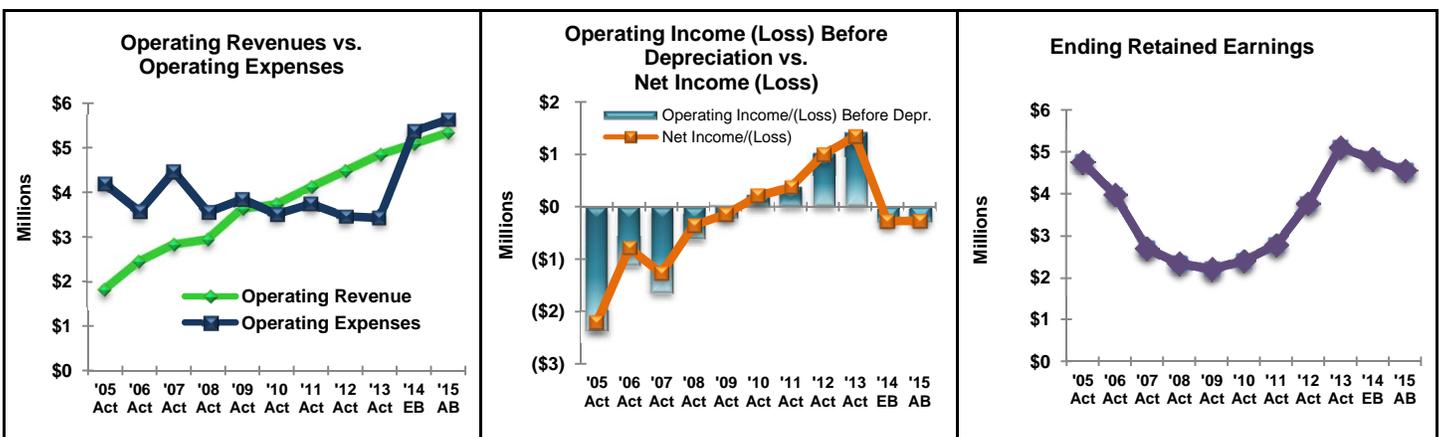
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6750 - Asst Director, Finance	0.20	0.20	0.20	0.20	
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec.	1.00	1.00	1.00	1.00	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.20	3.20	3.20	3.20	0.00
Permanent Full-Time	3.20	3.20	3.20	3.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.20	3.20	3.20	3.20	0.00

Net Income Statement Self Insurance Reserve Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$4,837,151	\$5,079,010	\$5,079,010	\$5,332,960
Misc. Operating Revenue	\$0	\$0	\$0	\$0
Total Operating Revenues	\$4,837,151	\$5,079,010	\$5,079,010	\$5,332,960
Operating Expenses:				
Personnel Services	\$225,730	\$226,612	\$223,918	\$235,609
Supplies & Materials	\$7,456	\$15,373	\$15,123	\$14,676
Travel & Training	\$9,799	\$5,835	\$5,835	\$5,835
Intragovernmental Charges	\$255	\$304	\$304	\$275
Utilities, Services & Other Misc.	\$3,179,191	\$5,139,369	\$5,130,711	\$5,371,440
Total Operating Expenses	\$3,422,431	\$5,387,493	\$5,375,891	\$5,627,835
Operating Income (Loss) Before Depreciation	\$1,414,720	(\$308,483)	(\$296,881)	(\$294,875)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$1,414,720	(\$308,483)	(\$296,881)	(\$294,875)
Non-Operating Revenues:				
Investment Revenue	(\$68,887)	\$22,525	\$62,050	\$62,050
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$30,099	\$0	\$15	\$0
Total Non-Operating Revenues	(\$38,788)	\$22,525	\$62,065	\$62,050
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Bond Interest	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$35,845)	(\$40,576)	(\$40,576)	(\$35,845)
Net Income/(Loss) Transferred To Retained Earnings	\$1,340,087	(\$326,534)	(\$275,392)	(\$268,670) +
Beginning Retained Earnings	\$3,758,769	\$5,098,856	\$5,098,856	\$4,823,464
Ending Retained Earnings	\$5,098,856	\$4,772,322	\$4,823,464	\$4,554,794
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$5,098,856	\$4,772,322	\$4,823,464	\$4,554,794

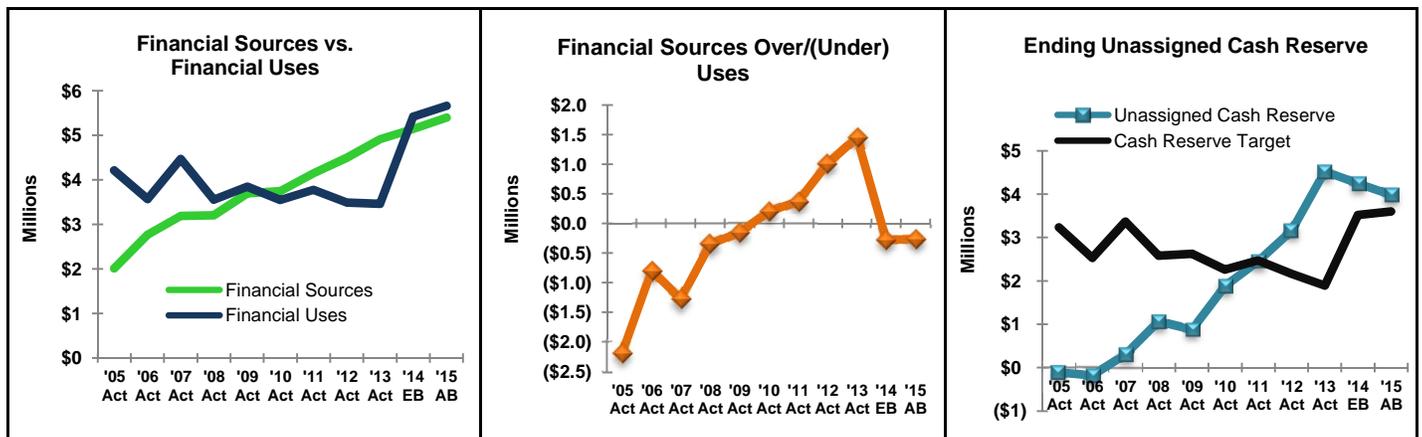
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



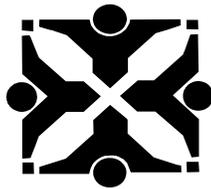
Funding Sources and Uses Self Insurance Reserve Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$45,573	\$22,525	\$62,050	\$62,050
Fees and Service Charges	\$4,837,151	\$5,079,010	\$5,079,010	\$5,332,960
Other Local Revenues	\$30,099	\$0	\$15	\$0
	\$4,912,823	\$5,101,535	\$5,141,075	\$5,395,010
Other Funding Sources/Transfers				
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,912,823	\$5,101,535	\$5,141,075	\$5,395,010
Financial Uses				
Operating Expenses	\$3,422,431	\$5,387,493	\$5,375,891	\$5,627,835
Operating Transfers to Other Funds	\$35,845	\$40,576	\$40,576	\$35,845
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$3,458,276	\$5,428,069	\$5,416,467	\$5,663,680
Financial Sources Over/(Under) Uses	\$1,454,547	(\$326,534)	(\$275,392)	(\$268,670)
Beginning Unassigned Cash Reserve		\$4,524,053	\$4,524,053	\$4,248,661
Financial Sources Over/(Under) Uses		(\$326,534)	(\$275,392)	(\$268,670)
Current Assets	\$4,559,945			
Less: Current Liabilities	\$35,892			
Projected Unassigned Cash Reserve	\$4,524,053	\$4,197,519	\$4,248,661	\$3,979,991
Cash Reserve Target (Claims Amount)	\$2,164,134	\$3,521,394	\$3,521,394	\$3,599,415
Cash Above/(Below) Cash Reserve Target	\$2,359,919	\$676,125	\$727,267	\$380,576



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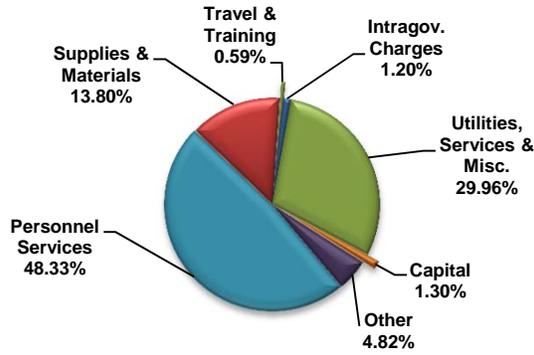
Custodial and Building Maintenance Fund (Internal Service Fund)



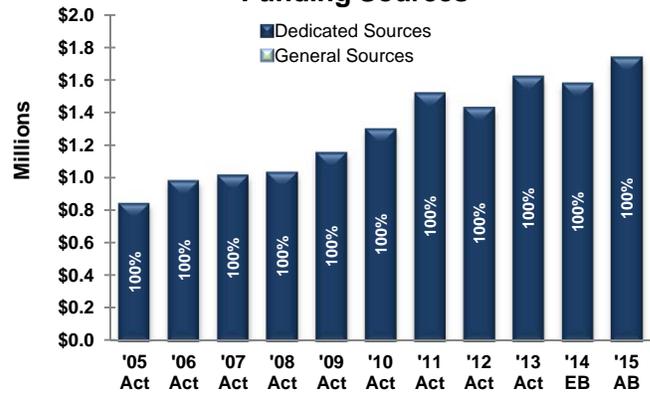
City of Columbia

Columbia, Missouri

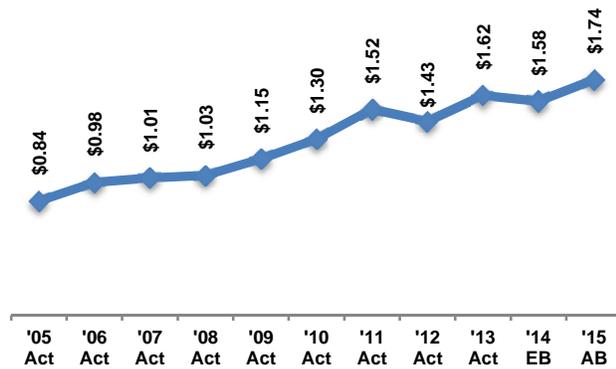
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$759,390	\$801,040	\$725,643	\$839,000	15.6%	4.7%
Supplies & Materials	\$226,922	\$236,878	\$206,854	\$239,552	15.8%	1.1%
Travel & Training	\$7,310	\$9,625	\$6,151	\$10,275	67.0%	6.8%
Intragov. Charges	\$61,757	\$60,979	\$60,979	\$20,864	(65.8%)	(65.8%)
Utilities, Services & Misc.	\$473,535	\$476,779	\$465,731	\$520,081	11.7%	9.1%
Capital	\$0	\$0	\$0	\$22,500		
Other	\$89,293	\$113,538	\$110,890	\$83,646	(24.6%)	(26.3%)
Total	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%
Operating Expenses	\$1,526,953	\$1,585,301	\$1,465,358	\$1,629,772	11.2%	2.8%
Non-Operating Expenses	\$91,254	\$113,538	\$110,890	\$83,646	(24.6%)	(26.3%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$22,500		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	(\$9,105)	\$15,720	\$13,600	\$13,600	0.0%	(13.5%)
Fees & Service Charges	\$1,547,508	\$1,589,655	\$1,591,630	\$1,614,510	1.4%	1.6%
Other Local Revenues	\$2,946	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$76,858	\$93,464	\$0	\$107,808		15.3%
Less: Current Year Surplus	\$0	\$0	(\$28,982)	\$0	(100.0%)	
Dedicated Sources	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%

Custodial & Maintenance Services Fund - Summary

Fund 671

Description

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

Fee and Service Charge Methodology- cont

that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot.

Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

Highlights/Significant Changes

Strategic Priority: Customer-Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

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

Fee and Service Charge Methodology

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

- **Custodial Charges** are charged to those departments in buildings that the custodial staff cleans. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of the time spent per building for the year. That is converted into a percent of time spent in a particular building and

- **Maintenance Charges** are charged to those departments in buildings that the building maintenance staff provides maintenance services. These buildings include Daniel Boone, Gentry, Police/PSJC, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- **Building Utility Charges** are charged to those departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Building Maintenance						
Personnel Services	\$335,817	\$325,826	\$317,621	\$359,380	13.1%	10.3%
Supplies and Materials	\$133,985	\$130,710	\$129,483	\$134,770	4.1%	3.1%
Travel and Training	\$5,510	\$7,125	\$3,651	\$7,775	113.0%	9.1%
Intragovernmental Charges	\$46,327	\$51,815	\$51,815	\$11,783	(77.3%)	(77.3%)
Utilities, Services, & Misc.	\$466,748	\$455,957	\$444,909	\$503,321	13.1%	10.4%
Capital	\$0	\$0	\$0	\$22,500		
Other	\$63,524	\$87,769	\$85,121	\$57,877	(32.0%)	(34.1%)
Total	\$1,051,911	\$1,059,202	\$1,032,600	\$1,097,406	6.3%	3.6%
Custodial Services						
Personnel Services	\$423,573	\$475,214	\$408,022	\$479,620	17.5%	0.9%
Supplies and Materials	\$92,937	\$106,168	\$77,371	\$104,782	35.4%	(1.3%)
Travel and Training	\$1,800	\$2,500	\$2,500	\$2,500	0.0%	0.0%
Intragovernmental Charges	\$15,430	\$9,164	\$9,164	\$9,081	(0.9%)	(0.9%)
Utilities, Services, & Misc.	\$6,787	\$20,822	\$20,822	\$16,760	(19.5%)	(19.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$25,769	\$25,769	\$25,769	\$25,769	0.0%	0.0%
Total	\$566,296	\$639,637	\$543,648	\$638,512	17.4%	(0.2%)
Department Totals						
Personnel Services	\$759,390	\$801,040	\$725,643	\$839,000	15.6%	4.7%
Supplies and Materials	\$226,922	\$236,878	\$206,854	\$239,552	15.8%	1.1%
Travel and Training	\$7,310	\$9,625	\$6,151	\$10,275	67.0%	6.8%
Intragovernmental Charges	\$61,757	\$60,979	\$60,979	\$20,864	(65.8%)	(65.8%)
Utilities, Services, & Misc.	\$473,535	\$476,779	\$465,731	\$520,081	11.7%	9.1%
Capital	\$0	\$0	\$0	\$22,500		
Other	\$89,293	\$113,538	\$110,890	\$83,646	(24.6%)	(26.3%)
Total	\$1,618,207	\$1,698,839	\$1,576,248	\$1,735,918	10.1%	2.2%

Custodial & Maintenance Services

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Building Maintenance					
6204 - Financial Analyst	0.05	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.05	0.05	0.05	0.05	
5901 - Director, Public Works	0.04	0.02	0.02	0.02	
5106 - Asst. Director, Public Works	0.25	0.13	0.13	0.13	
2407 - Building & Grounds Supervisor	0.80	0.80	0.80	0.80	
2394 - Senior Building Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2390 - Building Maint. Mechanic-773	3.00	3.00	3.00	3.00	
1007 - Administrative Supervisor*	0.00	0.00	0.00	0.17	0.17
1006 - Senior Admin. Support Assistant	0.54	0.50	0.50	0.50	
Total Personnel	5.73	5.55	5.55	5.72	0.17
Permanent Full-Time	5.73	5.55	5.55	5.72	0.17
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.73	5.55	5.55	5.72	0.17
Custodial Services					
5901 - Director, Public Works	0.00	0.02	0.02	0.02	
5106 - Asst. Director, Public Works	0.00	0.13	0.13	0.13	
2407 - Building & Grounds Supervisor	0.20	0.20	0.20	0.20	
2305 - Public Works Supervisor I	1.00	1.00	1.00	1.00	
2003 - Custodian-773	9.50	9.50	9.50	9.50	
Total Personnel	10.70	10.85	10.85	10.85	0.00
Permanent Full-Time	9.20	9.35	9.35	9.35	
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	10.70	10.85	10.85	10.85	0.00

*FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Supervisor and the position is split between Administration, Parking Utility Fund and Building and Custodial Maintenance.

Authorized Personnel

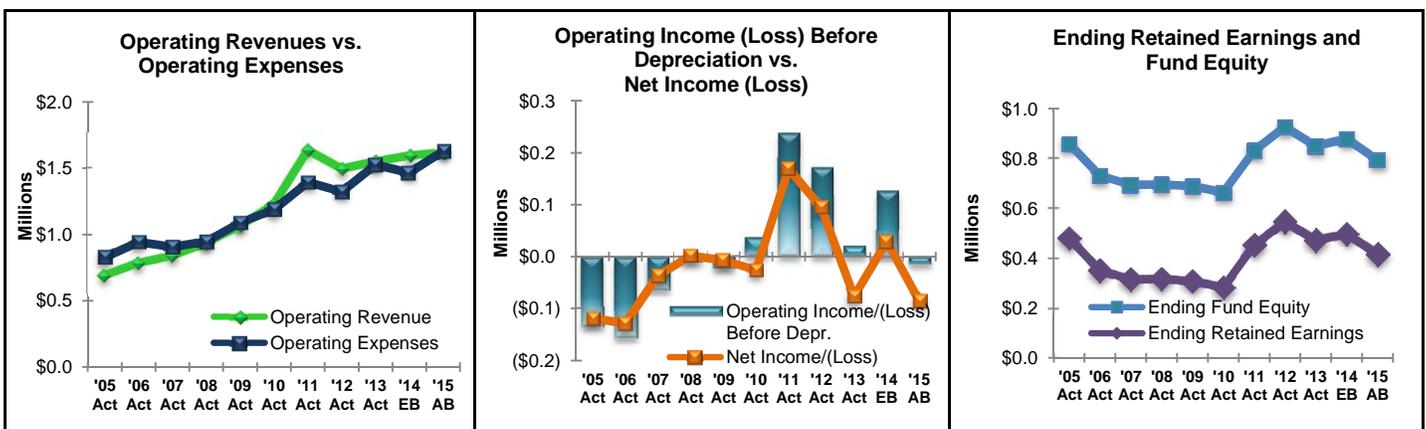
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Building Maintenance	5.73	5.55	5.55	5.72	0.17
Custodial Services	10.70	10.85	10.85	10.85	
Total Personnel	16.43	16.39	16.39	16.56	0.17
Permanent Full-Time	14.93	14.89	14.89	15.06	0.17
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.43	16.39	16.39	16.56	0.17
Department Totals					
Permanent Full-Time	14.93	14.89	14.89	15.06	0.17
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.43	16.39	16.39	16.56	0.17

Net Income Statement Custodial and Maintenance Services

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Custodial User Charges	\$597,241	\$604,861	\$604,861	\$614,251
Bldg. Maint. User Charges	\$950,267	\$984,794	\$986,769	\$1,000,259
Total Operating Revenues	\$1,547,508	\$1,589,655	\$1,591,630	\$1,614,510
Operating Expenses:				
Personnel Services	\$759,390	\$801,040	\$725,643	\$839,000
Supplies & Materials	\$226,922	\$236,878	\$206,854	\$239,552
Travel & Training	\$7,310	\$9,625	\$6,151	\$10,275
Intragovernmental Charges	\$61,757	\$60,979	\$60,979	\$20,864
Utilities, Services & Other Misc.	\$471,574	\$476,779	\$465,731	\$520,081
Total Operating Expenses	\$1,526,953	\$1,585,301	\$1,465,358	\$1,629,772
Operating Income (Loss)				
Before Depreciation	\$20,555	\$4,354	\$126,272	(\$15,262)
Depreciation	(\$19,647)	(\$19,648)	(\$17,000)	(\$14,000)
Operating Income	\$908	(\$15,294)	\$109,272	(\$29,262)
Non-Operating Revenues:				
Investment Revenue	(\$9,105)	\$15,720	\$13,600	\$13,600
Misc. Non-Operating Revenue	\$2,946	\$0	\$0	\$0
Total Non-Operating Revenues	(\$6,159)	\$15,720	\$13,600	\$13,600
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$1,961	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$1,961	\$0	\$0	\$0
Operating Transfers				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$69,646)	(\$93,890)	(\$93,890)	(\$69,646)
Net Income/(Loss) Transferred	(\$76,858)	(\$93,464)	\$28,982	(\$85,308) +
To Retained Earnings				
Beginning Retained Earnings	\$547,245	\$470,387	\$470,387	\$499,369
Ending Retained Earnings	\$470,387	\$376,923	\$499,369	\$414,061
Contributed Capital	\$380,000	\$380,000	\$380,000	\$380,000
Ending Fund Equity	\$850,387	\$756,923	\$879,369	\$794,061

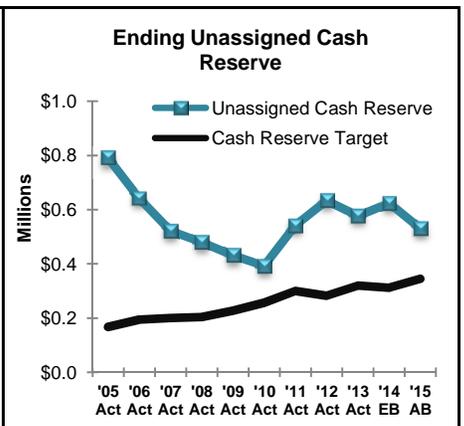
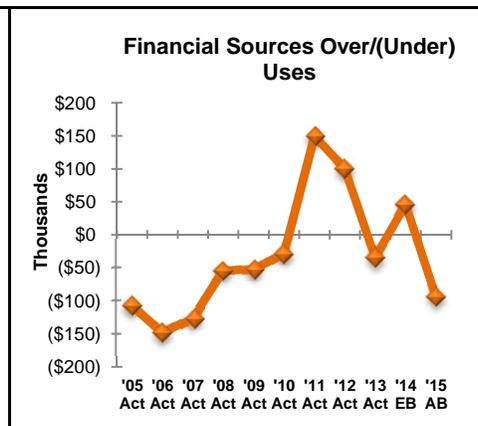
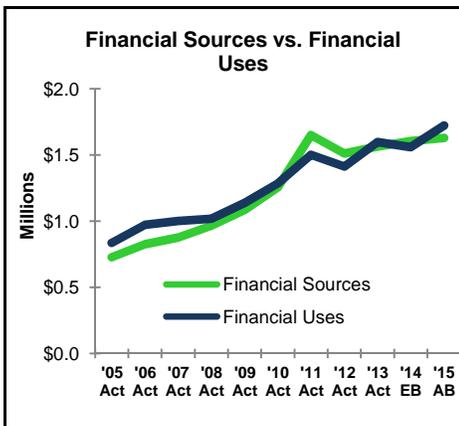
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



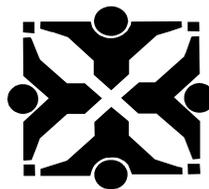
Funding Sources and Uses Custodial and Maintenance Services

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$13,747	\$15,720	\$13,600	\$13,600
Fees and Service Charges	\$1,547,508	\$1,589,655	\$1,591,630	\$1,614,510
Other Local Revenues	\$2,946	\$0	\$0	\$0
	\$1,564,201	\$1,605,375	\$1,605,230	\$1,628,110
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,564,201	\$1,605,375	\$1,605,230	\$1,628,110
Financial Uses				
Operating Expenses	\$1,526,953	\$1,585,301	\$1,465,358	\$1,629,772
Operating Transfers to Other Funds	\$69,646	\$93,890	\$93,890	\$69,646
Interest Expense and Non-Oper. Cash Pmts	\$1,961	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$22,500
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,598,560	\$1,679,191	\$1,559,248	\$1,721,918
Financial Sources Over/(Under) Uses	(\$34,359)	(\$73,816)	\$45,982	(\$93,808)
Beginning Unassigned Cash Reserve		\$577,655	\$577,655	\$623,637
Financial Sources Over/(Under) Uses		(\$73,816)	\$45,982	(\$93,808)
Current Assets	\$693,416			
Less: Current Liabilities	\$115,761			
Projected Unassigned Cash Reserve	\$577,655	\$503,839	\$623,637	\$529,829
Cash Reserve Target (20% Fin. Uses)	\$319,712	\$335,838	\$311,850	\$344,384
Cash Above/(Below) Cash Reserve Target	\$257,943	\$168,001	\$311,787	\$185,445



Fleet Operations Fund

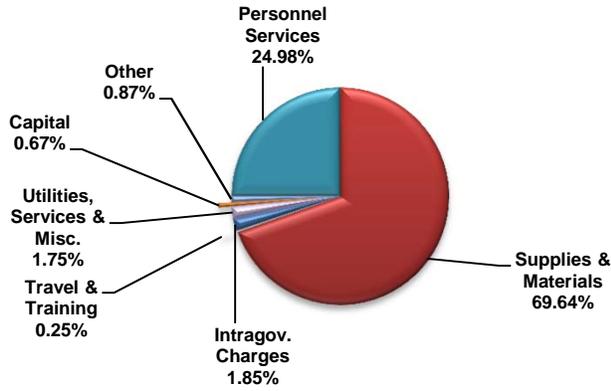
(Internal Service Fund)



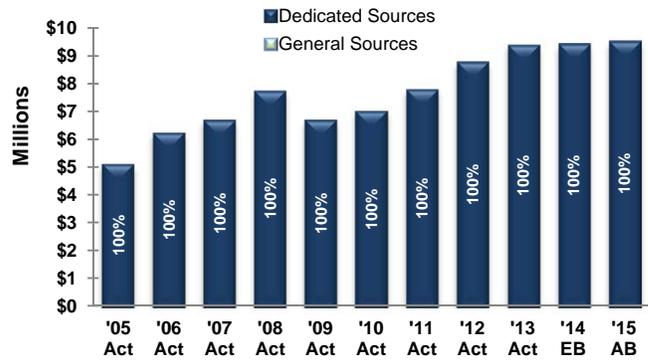
City of Columbia

Columbia, Missouri

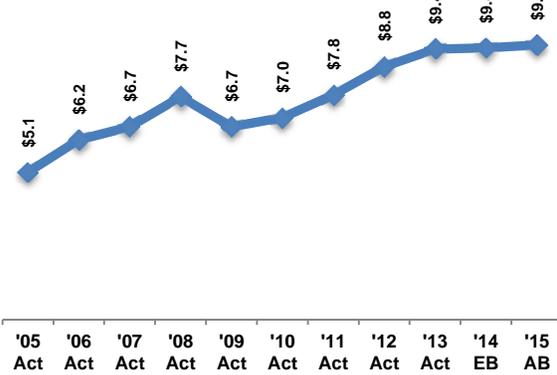
FY 2015 Total Expenditures By Category



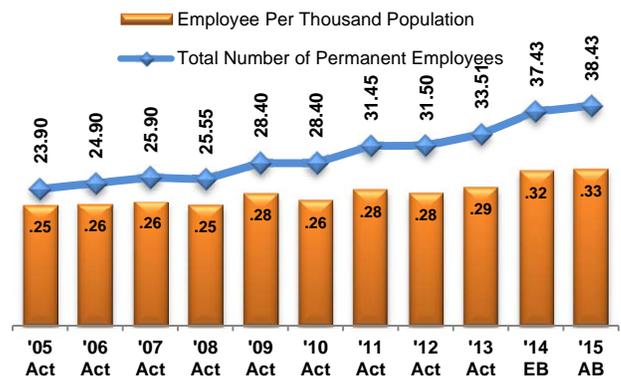
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,935,106	\$2,249,887	\$2,138,541	\$2,372,139	10.9%	5.4%
Supplies & Materials	\$6,411,840	\$6,783,208	\$6,591,649	\$6,614,269	0.3%	(2.5%)
Travel & Training	\$300	\$3,288	\$3,098	\$23,288	651.7%	608.3%
Intragov. Charges	\$172,843	\$197,026	\$197,026	\$175,359	(11.0%)	(11.0%)
Utilities, Services & Misc.	\$466,107	\$188,454	\$151,326	\$166,170	9.8%	(11.8%)
Capital	\$324,394	\$204,500	\$201,238	\$64,000	(68.2%)	(68.7%)
Other	\$51,918	\$137,092	\$122,092	\$82,477	(32.4%)	(39.8%)
Total	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)
Operating Expenses	\$8,591,445	\$9,387,363	\$9,035,737	\$9,351,225	3.5%	(0.4%)
Non-Operating Expenses	\$59,618	\$137,092	\$133,495	\$82,477	(38.2%)	(39.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$24,167	\$204,500	\$201,238	\$64,000	(68.2%)	(68.7%)
Capital Projects	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Total Expenses	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)

Revenues (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	(\$22,879)	\$20,000	\$18,034	\$18,034	0.0%	(9.8%)
Fees & Service Charges	\$8,878,315	\$9,603,925	\$9,068,660	\$9,360,708	3.2%	(2.5%)
Other Local Revenues	\$121,548	\$59,165	\$83,377	\$59,165	(29.0%)	0.0%
Operating Transfers In	\$8,134	\$110,000	\$110,000	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$377,390	\$0	\$124,899	\$59,795	(52.1%)	
Less: Current Year Surplus	\$0	(\$29,635)	\$0	\$0		(100.0%)
Dedicated Sources	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,362,508	\$9,763,455	\$9,404,970	\$9,497,702	1.0%	(2.7%)

Description

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to the Public Works Department, the Police Department, the Fire Department, the Parks and Recreation Department and other City departments.

Highlights/Significant Changes

Strategic Priority: Customer-Focused Government, Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- Assumed fleet maintenance responsibility for Parks and Recreation Department mid FY 2012 which added approximately 220 vehicles and equipment to Fleet Operations customer fleet.
- Constructed a new Parks Fleet Maintenance building in early FY 2014 and demolished the old one. Parking lots and other site improvements/additions will be complete by October 2014.
- Added fleet maintenance responsibility for Water and Light Department in FY 2014 which added an additional 235 vehicles and equipment to the customer fleet.
- All fleet maintenance is now consolidated under Fleet Operations and fleet maintenance practices have been standardized.
- A vehicle and equipment rental pool, which began Fleet in FY 2013 as a cost reduction strategy for the City and a revenue center for Fleet Operations, has proven to work well and will continue.
- Fleet Operations will continue 24 hour operations as the expanded operating hours have resulted in cost and time savings for departments as well as more timely completion of preventive maintenance services.
- Fleet Operations managed the contract for the construction of a compressed natural gas (CNG) fuel station and the station opened on August 26, 2014. The City has 35 CNG vehicles identified for procurement in FY 2014 and another 14 in FY 2015. Fleet Operations will work with commercial stakeholders to expand CNG consumption at the new station.

Fee and Service Charge Methodology

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

Fuel: Fleet operations pays for the fuel purchased at the Grissum Building. As departments fuel vehicles at this location, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by departments is no more than they would pay at a retail fuel pump.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a mark-up to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category). Starting in fiscal year 2014 with the consolidation of all fleet maintenance into Fleet Operations, the parts mark-up was reduced from 30% to 25%.

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics at the Grissum Building. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). Increased the labor rate in FY 2015 from \$55/hour to \$58/hour.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6595 - Risk Management Specialist	0.10	0.10	0.10	0.10	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Senior Financial Analyst	0.10	0.10	0.10	0.10	
6100 - Stores Clerk-773	4.00	4.00	4.00	4.00	
5901 - Director, Public Works	0.08	0.08	0.08	0.08	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773	19.00	21.00	21.00	21.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	4.00	6.00	6.00	7.00	1.00
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Asst.	1.13	1.05	1.05	1.05	
Total Personnel	33.51	37.43	37.43	38.43	1.00
Permanent Full-Time	33.51	37.43	37.43	38.43	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	33.51	37.43	37.43	38.43	1.00

Budget Detail

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,935,106	\$2,249,887	\$2,138,541	\$2,372,139	10.9%	5.4%
Supplies and Materials	\$6,407,329	\$6,783,208	\$6,591,649	\$6,614,269	0.3%	(2.5%)
Travel and Training	\$300	\$3,288	\$3,098	\$23,288	651.7%	608.3%
Intragovernmental Charges	\$172,843	\$197,026	\$197,026	\$175,359	(11.0%)	(11.0%)
Utilities, Services, & Misc.	\$83,567	\$153,954	\$116,826	\$166,170	42.2%	7.9%
Capital	\$24,167	\$204,500	\$201,238	\$64,000	(68.2%)	(68.7%)
Other	\$51,918	\$137,092	\$122,092	\$82,477	(32.4%)	(39.8%)
Total	\$8,675,230	\$9,728,955	\$9,370,470	\$9,497,702	1.4%	(2.4%)

Major Projects

- Continue to replace translucent garage doors in the Grissum Garage doors with the new translucent doors. This is a multi-year process that will be accomplished as budget constraints allow.
- Continue with facility and storm water improvements in and around the Grissum Building.
- Open the CNG station and initiate CNG fuel operations.

Fiscal Impact

- Translucent garage doors improve building lighting with no energy expenditure/cost.

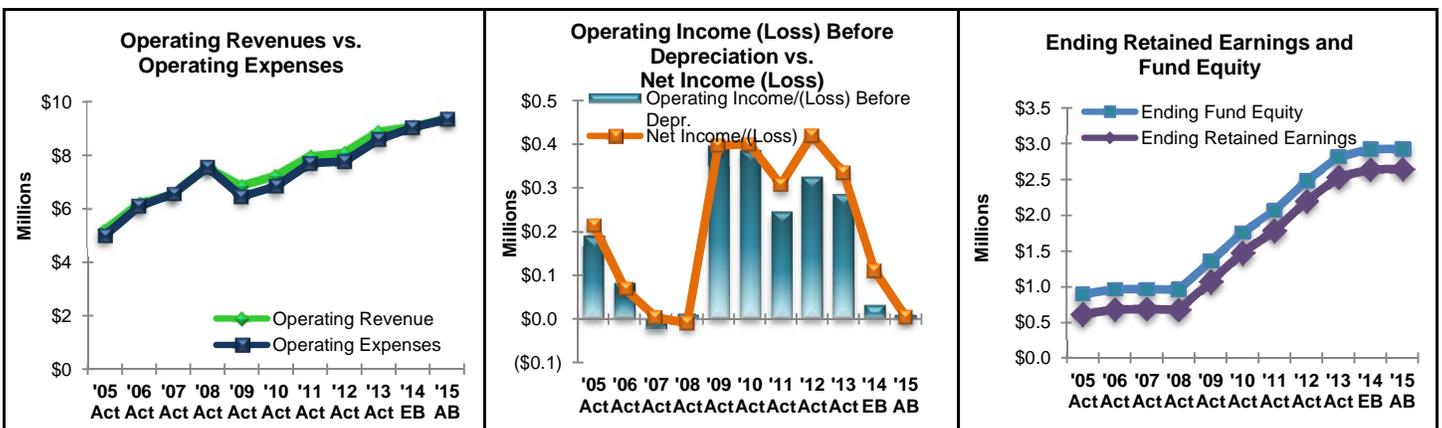
Budget Detail

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$4,511	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$382,540	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)
Capital	\$300,227	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$687,278	\$34,500	\$34,500	\$0	(100.0%)	(100.0%)

Net Income Statement Fleet Operations

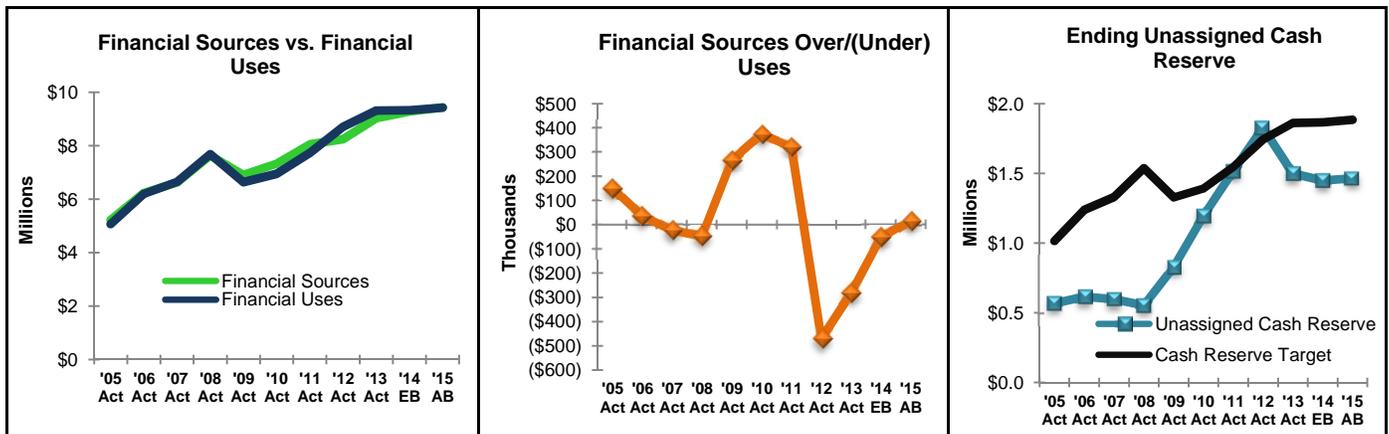
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$8,878,315	\$9,603,925	\$9,068,660	\$9,360,708
Total Operating Revenues	\$8,878,315	\$9,603,925	\$9,068,660	\$9,360,708
Operating Expenses:				
Personnel Services	\$1,935,106	\$2,249,887	\$2,138,541	\$2,372,139
Supplies & Materials	\$6,407,329	\$6,783,208	\$6,591,649	\$6,614,269
Travel & Training	\$300	\$3,288	\$3,098	\$23,288
Intragovernmental Charges	\$172,843	\$197,026	\$197,026	\$175,359
Utilities, Services & Other Misc.	\$75,867	\$153,954	\$105,423	\$166,170
Total Operating Expenses	\$8,591,445	\$9,387,363	\$9,035,737	\$9,351,225
Operating Income(Loss) Before Depreciation	\$286,870	\$216,562	\$32,923	\$9,483
Depreciation	(\$46,569)	(\$76,852)	(\$61,852)	(\$76,852)
Operating Income	\$240,301	\$139,710	(\$28,929)	(\$67,369)
Non-Operating Revenues:				
Investment Revenue	(\$22,879)	\$20,000	\$18,034	\$18,034
Revenue From Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$121,548	\$59,165	\$83,377	\$59,165
Total Non-Operating Revenues	\$98,669	\$79,165	\$101,411	\$77,199
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$7,700	\$0	\$11,403	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$7,700	\$0	\$11,403	\$0
Operating Transfers From Other Funds	\$8,134	\$110,000	\$110,000	\$0
Operating Transfers To Other Funds	(\$5,349)	(\$60,240)	(\$60,240)	(\$5,625)
Total Operating Transfers	\$2,785	\$49,760	\$49,760	(\$5,625)
Net Income/(Loss) Transferred To Retained Earnings	\$334,055	\$268,635	\$110,839	\$4,205
Beginning Retained Earnings	\$2,197,979	\$2,532,034	\$2,532,034	\$2,642,873
Ending Retained Earnings	\$2,532,034	\$2,800,669	\$2,642,873	\$2,647,078
Contributed Capital	\$281,705	\$281,705	\$281,705	\$281,705
Ending Fund Equity	\$2,813,739	\$3,082,374	\$2,924,578	\$2,928,783

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



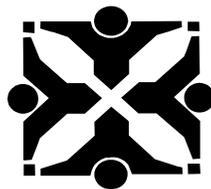
Funding Sources and Uses Fleet Operations

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$26,935	\$20,000	\$18,034	\$18,034
Fees and Service Charges	\$8,878,315	\$9,603,925	\$9,068,660	\$9,360,708
Other Local Revenues	\$121,548	\$59,165	\$83,377	\$59,165
	\$9,026,798	\$9,683,090	\$9,170,071	\$9,437,907
Other Funding Sources/Transfers	\$8,134	\$110,000	\$110,000	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$9,034,932	\$9,793,090	\$9,280,071	\$9,437,907
Financial Uses				
Operating Expenses	\$8,591,445	\$9,387,363	\$9,035,737	\$9,351,225
Operating Transfers to Other Funds	\$5,349	\$60,240	\$60,240	\$5,625
Interest Expense and Non-Oper. Cash Pmts	\$7,700	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$24,167	\$204,500	\$201,238	\$64,000
Enterprise Revenues used for Capital Projects	\$687,278	\$34,500	\$34,500	\$0
Total Financial Uses	\$9,315,939	\$9,686,603	\$9,331,715	\$9,420,850
Financial Sources Over/(Under) Uses	(\$281,007)	\$106,487	(\$51,644)	\$17,057
Beginning Unassigned Cash Reserve		\$1,500,269	\$1,500,269	\$1,448,625
Financial Sources Over/(Under) Uses		\$106,487	(\$51,644)	\$17,057
Current Assets	\$2,314,564			
Less: Current Liabilities	\$814,295			
Projected Unassigned Cash Reserve	\$1,500,269	\$1,606,756	\$1,448,625	\$1,465,682
Cash Reserve Target (20% Fin. Uses)	\$1,863,188	\$1,937,321	\$1,866,343	\$1,884,170
Cash Above/(Below) Cash Reserve Target	(\$362,919)	(\$330,565)	(\$417,718)	(\$418,488)



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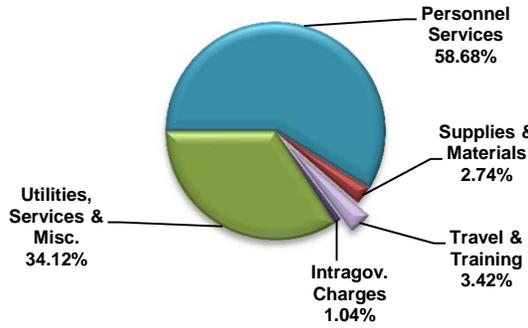
GIS (Geospatial
Information Services)
Fund
(Internal Service Fund)



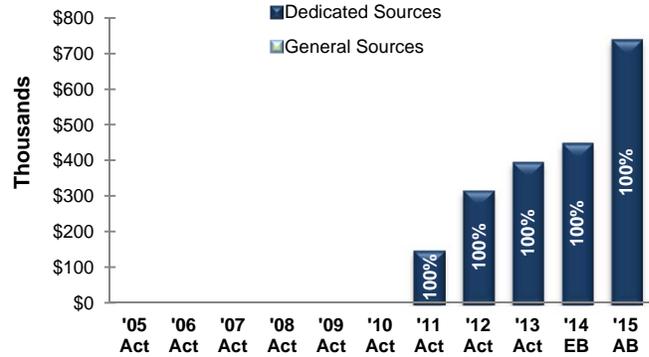
City of Columbia

Columbia, Missouri

FY 2015 Total Expenditures By Category

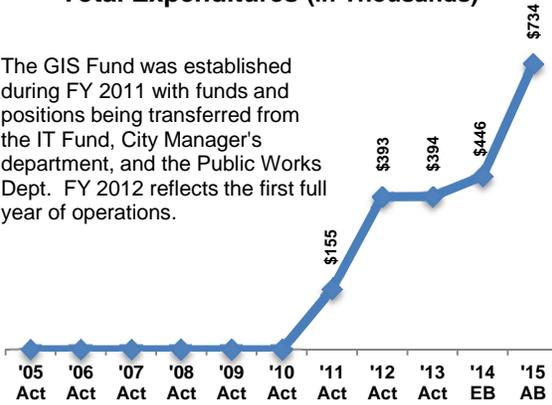


Funding Sources

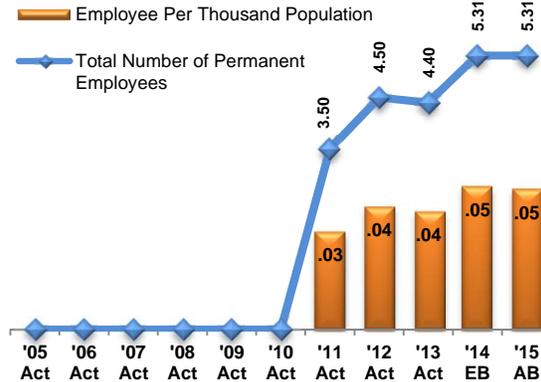


Total Expenditures (in Thousands)

The GIS Fund was established during FY 2011 with funds and positions being transferred from the IT Fund, City Manager's department, and the Public Works Dept. FY 2012 reflects the first full year of operations.



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$332,502	\$422,915	\$379,330	\$430,897	13.6%	1.9%
Supplies & Materials	\$12,515	\$19,394	\$19,321	\$20,110	4.1%	3.7%
Travel & Training	\$10,675	\$22,819	\$20,319	\$25,103	23.5%	10.0%
Intragov. Charges	\$3,786	\$6,440	\$6,440	\$7,622	18.4%	18.4%
Utilities, Services & Misc.	\$34,031	\$247,720	\$12,863	\$250,540	1847.8%	1.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$7,884	\$7,884	\$0	(100.0%)	(100.0%)
Total	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%
Operating Expenses	\$393,509	\$719,288	\$438,273	\$734,272	67.5%	2.1%
Non-Operating Expenses	\$0	\$7,884	\$7,884	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%

Revenues (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	(\$2,020)	\$1,260	\$3,358	\$3,358	0.0%	166.5%
Fees & Service Charges	\$324,130	\$615,140	\$615,340	\$466,900	(24.1%)	(24.1%)
Other Local Revenues	\$0	\$0	\$16	\$0	(100.0%)	
Grants	\$81,046	\$108,912	\$80,912	\$102,790	27.0%	(5.6%)
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$1,860	\$0	\$161,224		8568.0%
Less: Current Year Surplus	(\$9,647)	\$0	(\$253,469)	\$0	(100.0%)	
Dedicated Sources	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$393,509	\$727,172	\$446,157	\$734,272	64.6%	1.0%

Description

The City Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies across all City departments. By providing a City Geographic Information System, the GIS Office affects higher levels of data standardization and performance, increases the amount of data and level of data documentation, improves accessibility to data and information, and reduces duplication of efforts. This in turn aids business units across the City in meeting their missions and addressing strategic priorities.

Department/Objective Goals

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

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

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

Highlights/Significant Changes (cont.)

- The City GIS Office projects to fulfill more than 600 user requests in FY 2014. About 83% of these requests are service to internal departments, with 17% of requests coming from public customers and other governmental entities.
- Projects completed in FY 2014 include: updating City basemaps and designing new map books; updating the road network; collaborating and implementing web-based, communication-oriented, and mobile maps for historic properties, current planning cases, stormwater, pavement management, parking, survey, and rental energy use.
- Projects in process include: improving and synchronizing City address databases; maintain and keep current core datasets used across the City including assets and regulatory conditions; developing and maintaining an impervious surface dataset, facilitating mobile access to maps and spatial data for staff and the public; upgrading GIS server architecture to better meet data access, data management, crowdsourcing, and mobile mapping needs.
- The FY 2015 budget includes funds to fly new aerial photography in the Spring of 2015 and update baseline topographic and planimetric data. The frequency of these data acquisition projects is every 3 to 5 years. Photography was last acquired in 2011 and topography and planimetry was last acquired in 2007.

Highlights/Significant Changes

- The GIS Office was established mid-year in FY 2011.
- The primary foci are improving the quality of and facilitating access to City GIS data, supporting geospatial technologies and the needs of City GIS users, providing custom spatial analysis and mapping for projects, and improving coordination and communication around GIS projects.

Fee and Service Charge Methodology

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

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6204 - Financial Analyst	0.05	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.05	0.05	0.05	0.05	
5901 - Director, Public Works	0.01	0.01	0.01	0.01	
5106 - Asst. Director, Public Works	0.08	0.00	0.00	0.00	
2190 - GIS Technician*	2.00	2.00	2.00	1.00	(1.00)
2175 - GIS Analyst*	0.50	1.50	1.50	2.50	1.00
2150 - GIS Enterprise Systems Admin.	1.00	1.00	1.00	1.00	
2125 - City-Wide Geospatial Services Mngr	0.70	0.70	0.70	0.70	
1006 - Senior Admin Support Asst	0.01	0.00	0.00	0.00	
Total Personnel	4.40	5.31	5.31	5.31	0.00
Permanent Full-Time	3.90	4.81	4.81	4.81	0.00
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	4.40	5.31	5.31	5.31	0.00

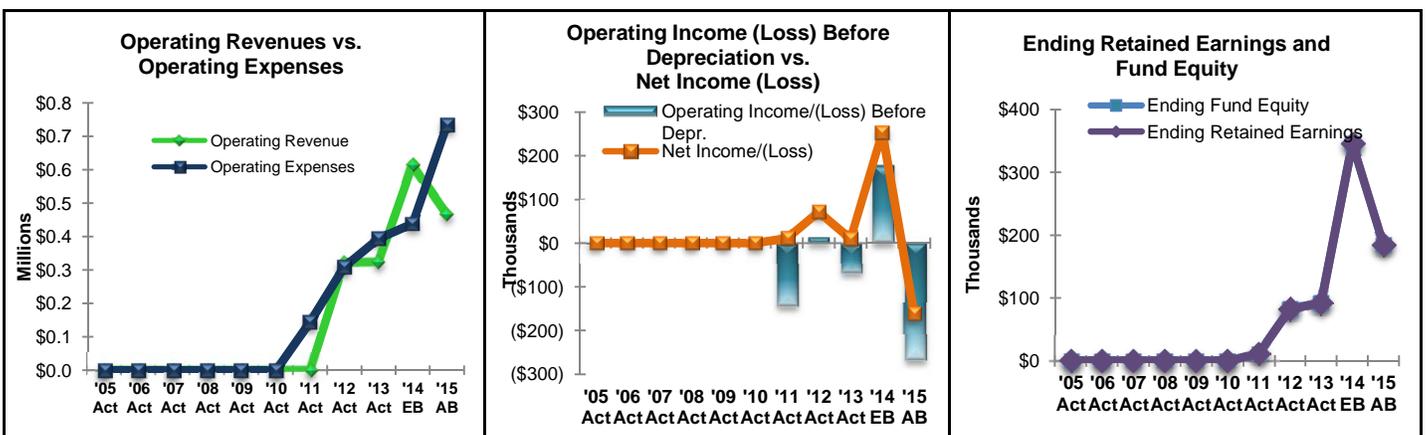
*FY 2015 - One GIS Technician was reassigned to a GIS Analyst.

Net Income Statement GIS Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$324,130	\$615,140	\$615,340	\$466,900
Total Operating Revenues	\$324,130	\$615,140	\$615,340	\$466,900
Operating Expenses:				
Personnel Services	\$332,502	\$422,915	\$379,330	\$430,897
Supplies & Materials	\$12,515	\$19,394	\$19,321	\$20,110
Travel & Training	\$10,675	\$22,819	\$20,319	\$25,103
Intragovernmental Charges	\$3,786	\$6,440	\$6,440	\$7,622
Utilities, Services & Other Misc.	\$34,031	\$247,720	\$12,863	\$250,540
Total Operating Expenses	\$393,509	\$719,288	\$438,273	\$734,272
Operating Income(Loss) Before Depreciation	(\$69,379)	(\$104,148)	\$177,067	(\$267,372)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$69,379)	(\$104,148)	\$177,067	(\$267,372)
Non-Operating Revenues:				
Investment Revenue	(\$2,020)	\$1,260	\$3,358	\$3,358
Revenue From Other Gov. Units	\$81,046	\$108,912	\$80,912	\$102,790
Misc. Non-Operating Revenue	\$0	\$0	\$16	\$0
Total Non-Operating Revenues	\$79,026	\$110,172	\$84,286	\$106,148
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$0	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	(\$7,884)	(\$7,884)	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$9,647	(\$1,860)	\$253,469	(\$161,224) +
Beginning Retained Earnings	\$82,804	\$92,451	\$92,451	\$345,920
Ending Retained Earnings	\$92,451	\$90,591	\$345,920	\$184,696
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$92,451	\$90,591	\$345,920	\$184,696

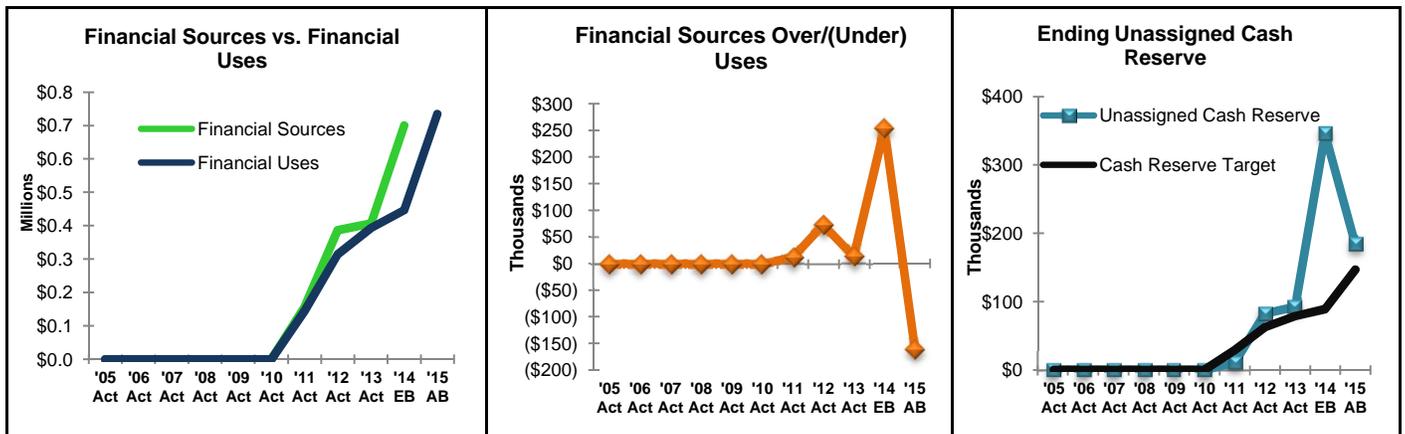
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses GIS Fund

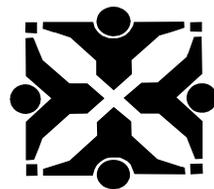
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$81,046	\$108,912	\$80,912	\$102,790
Interest (w/o GASB 31 Adjustment)	\$1,349	\$1,260	\$3,358	\$3,358
Fees and Service Charges	\$324,130	\$615,140	\$615,340	\$466,900
Other Local Revenues	\$0	\$0	\$16	\$0
	\$406,525	\$725,312	\$699,626	\$573,048
Other Funding Sources/Transfers				
Total Financial Sources: Less	\$0	\$0	\$0	\$0
Appropriated Fund Balance	\$406,525	\$725,312	\$699,626	\$573,048
Financial Uses				
Operating Expenses	\$393,509	\$719,288	\$438,273	\$734,272
Operating Transfers to Other Funds	\$0	\$7,884	\$7,884	\$0
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$393,509	\$727,172	\$446,157	\$734,272
Financial Sources Over/(Under) Uses	\$13,016	(\$1,860)	\$253,469	(\$161,224)
Beginning Unassigned Cash Reserve		\$92,451	\$92,451	\$345,920
Financial Sources Over/(Under) Uses		(\$1,860)	\$253,469	(\$161,224)
Current Assets	\$119,858			
Less: Current Liabilities	\$27,407			
Projected Ending Unassigned Cash Reserve	\$92,451	\$90,591	\$345,920	\$184,696
Cash Reserve Target (20% Fin. Uses)	\$78,702	\$145,434	\$89,231	\$146,854
Cash Above/(Below) Cash Reserve Target	\$13,749	(\$54,843)	\$256,689	\$37,842



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Information Technologies Fund

(Internal Service Fund)

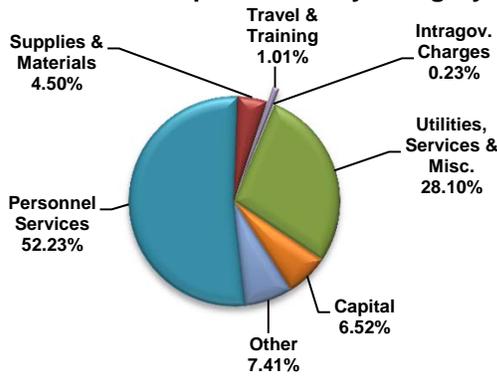


City of Columbia

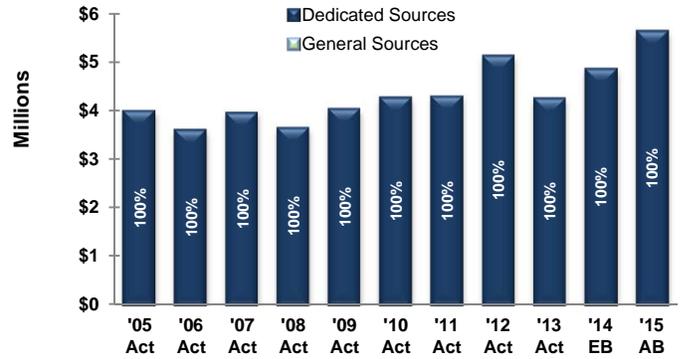
Columbia, Missouri

Information Technologies Fund (Internal Service Fund)

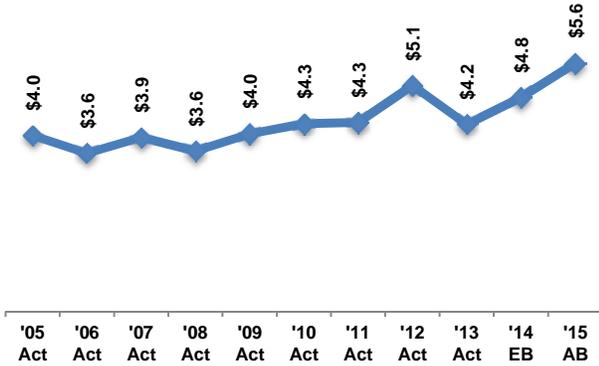
FY 2015 Total Expenditures By Category



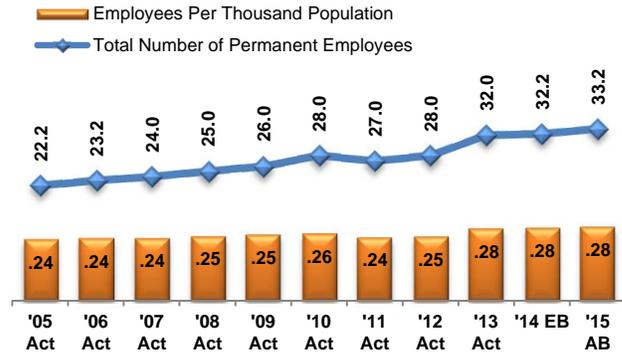
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$2,431,106	\$2,880,706	\$2,563,108	\$2,933,917	14.5%	1.8%
Supplies & Materials	\$387,969	\$352,066	\$368,420	\$253,022	(31.3%)	(28.1%)
Travel & Training	\$29,389	\$66,800	\$66,841	\$56,800	(15.0%)	(15.0%)
Intragov. Charges	\$11,594	\$11,124	\$11,124	\$12,764	14.7%	14.7%
Utilities, Services & Misc.	\$840,982	\$1,142,587	\$1,140,036	\$1,578,746	38.5%	38.2%
Capital	\$158,471	\$237,300	\$199,916	\$366,166	83.2%	54.3%
Other	\$378,298	\$475,070	\$493,996	\$415,984	(15.8%)	(12.4%)
Total	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%
Operating Expenses	\$3,701,040	\$4,453,283	\$4,149,529	\$4,835,249	16.5%	8.6%
Non-Operating Expenses	\$376,638	\$472,920	\$492,622	\$415,120	(15.7%)	(12.2%)
Debt Service	\$1,660	\$2,150	\$1,374	\$864	(37.1%)	(59.8%)
Capital Additions	\$158,471	\$237,300	\$199,916	\$366,166	83.2%	54.3%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Tx	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	(\$27,958)	\$26,616	\$28,680	\$28,680	0.0%	7.8%
Fees & Service Charges	\$4,092,766	\$4,799,432	\$4,782,511	\$4,999,317	4.5%	4.2%
Other Local Revenues	\$5,278	\$129	\$437	\$129	(70.5%)	0.0%
Operating Transfers In	\$80,576	\$0	\$0	\$0		
Use of Prior Year Sources	\$87,147	\$339,476	\$31,813	\$589,273	1752.3%	73.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,237,809	\$5,165,653	\$4,843,441	\$5,617,399	16.0%	8.7%

Description

The Information Technologies (I.T.) Department is responsible for the design, implementation and maintenance of the City's computing resources. In addition, I.T. provides application development and telephone services. The department supports more than 1,200 users in 20 departments with 43 different divisions and business models. I.T.'s wide area and wireless networks connects over 1,800 devices to 217 servers in our data centers.

Department Objectives/Goals

I.T.'s vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

Highlights/Significant Changes

Strategic Priority: Customer-Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- Installed Tyler, Kronos and Telestaff servers and software
- Installed, configured and went live with Tyler Incident Manager.
- Configured phone system to support the Contact Center
- Completed a Business Continuity Plan and a Disaster Recovery Plan
- Designed a disaster resistant network plan
- Implemented a redundant Internet Service Provider
- Implemented mycolumbiamo.com to keep employees informed
- Changed Application Development Manager to focus more on project management and customer service
- Created a new software development process
- Achieved 91% Excellent/Good rating on Overall Satisfaction with IT in this year's employee survey
- Created a simpler, shorter and easier to read PC Policy
- Implemented a "No Forms" policy. I.T. customers no longer need to fill out a confusing form. Instead, they simply call the I.T. Helpdesk and we fulfill their requests.
- Replaced 383 machines and upgraded another 262 from Windows XP to Windows 7.

Highlights/Significant Changes (cont.)

- Transitioned records management to departments
- Replaced multiple part-time Helpdesk employees with one full-time
- FY 2015 priorities include Tyler Munis core financials implementation, implement phase I of our disaster resistant network plan, select and begin the implementation of a new Police Records system and implement our new software development process across all development projects

Fee and Service Charge Methodology

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

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

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support and database administration, help desk, and the AS 400 system (HTE). Departments are charged based upon the number of department network users.

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

Authorized Personnel

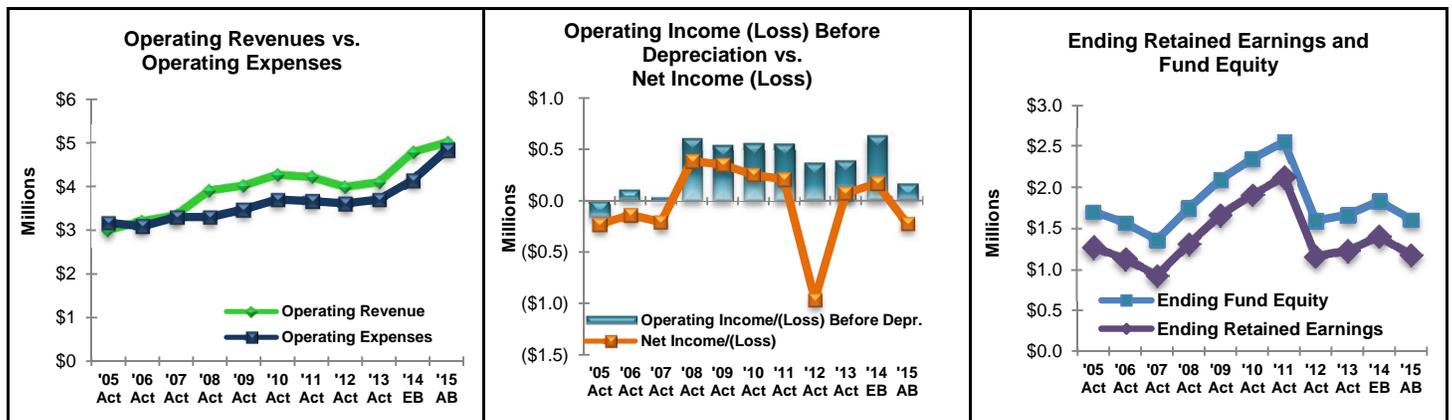
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
9905 - Deputy City Manager	0.00	0.20	0.20	0.20	
7960 - Asst. Director, Info. Technologies	1.00	1.00	1.00	1.00	
7950 - Director, Information Technologies	1.00	1.00	1.00	1.00	
7931 - Technical Trainer	0.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7927 - Systems Administrator	0.00	6.00	8.00	8.00	
7926 - Information Technologies Manager	3.00	3.00	3.00	3.00	
7924 - Database Administrator	1.00	1.00	1.00	1.00	
7922 - Systems Analyst	17.00	10.00	8.00	8.00	
7921 - Systems Programmer	1.00	0.00	0.00	0.00	
7920 - Computer Support Technician-773	2.00	6.00	6.00	6.00	
7911 - Systems Support Analyst	4.00	0.00	0.00	0.00	
7913 - Help Desk Supervisor	0.00	1.00	1.00	1.00	
6102 - Stores Clerk	0.00	0.00	0.00	1.00	1.00
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
Total Personnel	32.00	32.20	32.20	33.20	1.00
Permanent Full-Time	32.00	32.20	32.20	33.20	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	32.00	32.20	32.20	33.20	1.00

Net Income Statement Information Technologies Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$4,092,766	\$4,799,432	\$4,782,511	\$4,999,317
Total Operating Revenues	\$4,092,766	\$4,799,432	\$4,782,511	\$4,999,317
Operating Expenses:				
Personnel Services	\$2,431,106	\$2,880,706	\$2,563,108	\$2,933,917
Supplies & Materials	\$387,969	\$352,066	\$368,420	\$253,022
Travel & Training	\$29,389	\$66,800	\$66,841	\$56,800
Intragovernmental Charges	\$11,594	\$11,124	\$11,124	\$12,764
Utilities, Services & Other Misc.	\$840,982	\$1,142,587	\$1,140,036	\$1,578,746
Total Operating Expenses	\$3,701,040	\$4,453,283	\$4,149,529	\$4,835,249
Operating Income (Loss) Before Depreciation	\$391,726	\$346,149	\$632,982	\$164,068
Depreciation	(\$182,118)	(\$171,898)	(\$191,600)	(\$191,600)
Operating Income	\$209,608	\$174,251	\$441,382	(\$27,532)
Non-Operating Revenues:				
Investment Revenue	(\$27,958)	\$26,616	\$28,680	\$28,680
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$5,278	\$129	\$437	\$129
Total Non-Operating Revenues	(\$22,680)	\$26,745	\$29,117	\$28,809
Non-Operating Expenses:				
Interest Expense	\$1,660	\$2,150	\$1,374	\$864
Amortization	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$1,660	\$2,150	\$1,374	\$864
Operating Transfers From Other Funds	\$80,576	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$194,520)	(\$301,022)	(\$301,022)	(\$223,520)
Net Income/(Loss) Transferred To Retained Earnings	\$71,324	(\$102,176)	\$168,103	(\$223,107) +
Beginning Retained Earnings	\$1,159,605	\$1,230,929	\$1,230,929	\$1,399,032
Ending Retained Earnings	\$1,230,929	\$1,128,753	\$1,399,032	\$1,175,925
Contributed Capital	\$434,763	434,763	434,763	434,763
Ending Fund Equity	\$1,665,692	\$1,563,516	\$1,833,795	\$1,610,688

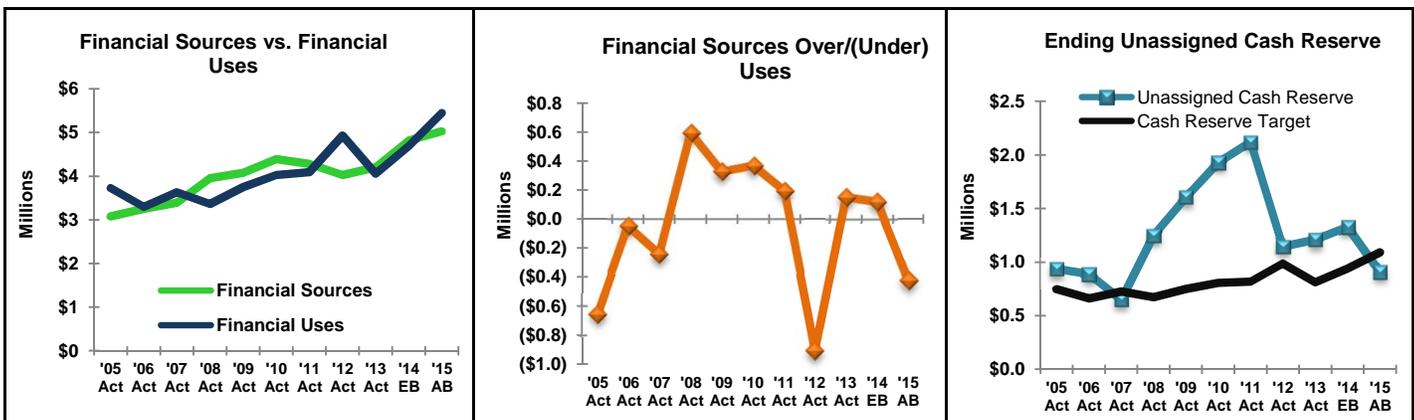
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



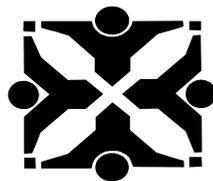
Funding Sources and Uses Information Technologies Fund

Financial Sources	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$25,936	\$26,616	\$28,680	\$28,680
Fees and Service Charges	\$4,092,766	\$4,799,432	\$4,782,511	\$4,999,317
Other Local Revenues	\$5,278	\$129	\$437	\$129
	\$4,123,980	\$4,826,177	\$4,811,628	\$5,028,126
Other Funding Sources/Transfers	\$80,576	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$4,204,556	\$4,826,177	\$4,811,628	\$5,028,126
Financial Uses				
Operating Expenses	\$3,701,040	\$4,453,283	\$4,149,529	\$4,835,249
Operating Transfers to Other Funds	\$194,520	\$301,022	\$301,022	\$223,520
Interest Expense and Non-Oper. Cash Pmts	\$1,660	\$2,150	\$1,374	\$864
Principal Payments	\$0	\$53,684	\$41,265	\$23,564
Capital Additions	\$158,471	\$237,300	\$199,916	\$366,166
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,055,691	\$5,047,439	\$4,693,106	\$5,449,363
Financial Sources Over/(Under) Uses	\$148,865	(\$221,262)	\$118,522	(\$421,237)
Beginning Unassigned Cash Reserve		\$1,210,040	\$1,210,040	\$1,328,562
Financial Sources Over/(Under) Uses		(\$221,262)	\$118,522	(\$421,237)
Current Assets	\$1,603,210			
Less: Current Liabilities	\$393,170			
Projected Unassigned Cash Reserve	\$1,210,040	\$988,778	\$1,328,562	\$907,325
Cash Reserve Target (20% Fin. Uses)	\$811,138	\$1,009,488	\$938,621	\$1,089,873
Cash Above/(Below) Cash Reserve Target	\$398,902	(\$20,710)	\$389,941	(\$182,548)



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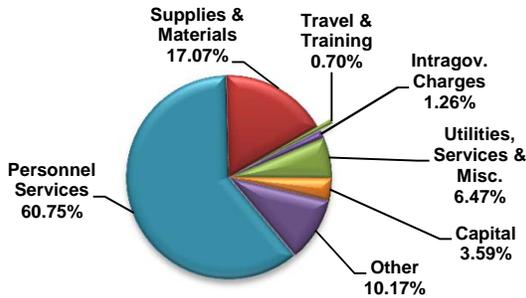
Public Communications Fund (Internal Service Fund)



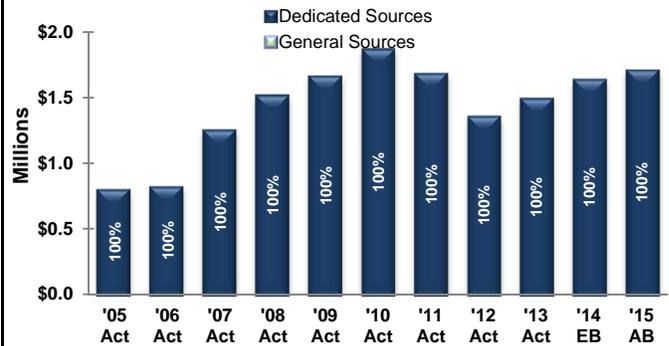
City of Columbia

Columbia, Missouri

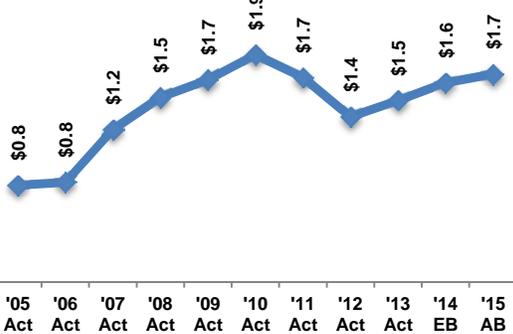
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$748,742	\$991,728	\$900,251	\$1,033,509	14.8%	4.2%
Supplies & Materials	\$203,483	\$237,988	\$237,470	\$290,391	22.3%	22.0%
Travel & Training	\$6,449	\$16,050	\$13,850	\$11,900	(14.1%)	(25.9%)
Intragov. Charges	\$9,001	\$49,434	\$49,434	\$21,431	(56.6%)	(56.6%)
Utilities, Services & Misc.	\$285,370	\$121,751	\$117,232	\$110,063	(6.1%)	(9.6%)
Capital	\$60,464	\$120,000	\$120,000	\$60,999	(49.2%)	(49.2%)
Other	\$172,130	\$192,932	\$192,658	\$172,948	(10.2%)	(10.4%)
Total	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)
Operating Expenses	\$1,253,045	\$1,416,951	\$1,318,237	\$1,467,294	11.3%	3.6%
Non-Operating Expenses	\$172,130	\$192,932	\$192,658	\$172,948	(10.2%)	(10.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$60,464	\$120,000	\$120,000	\$60,999	(49.2%)	(49.2%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)

Revenues (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
CATV Gross Receipts Tax	\$644,257	\$600,000	\$600,000	\$600,000	0.0%	0.0%
Interest Revenue	(\$15,846)	\$29,978	\$25,040	\$25,040	0.0%	(16.5%)
Fees & Service Charges	\$569,313	\$632,423	\$616,473	\$785,251	27.4%	24.2%
Other Local Revenues	\$122	\$60	\$48	\$60	25.0%	0.0%
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Use of Prior Year Sources	\$237,793	\$417,422	\$339,334	\$240,890	(29.0%)	(42.3%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)

Description

The Public Communications Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers management of all public, staff and citizen centered meetings, coordination of communications and legislative strategies, the City's broadcast station, web-based and print communications, in addition to central document support services. It is also responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities. The department oversees the Contact Center initiative, which supports the city's strategic priority of customer-focused government by providing customer-friendly access to city services and information.

Department Objectives

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

Highlight/Significant Changes

FY 2015

- Media Services will upgrade its aging media production infrastructure in FY 2015 as part of its transition to full HDTV video production.
- City Channel continues to regularly upload new content to YouTube, making it more easily accessible across platforms and devices and much easier to share via social media sites on the Web.
- Contact Center will expand to include Public Works Streets Division, which includes customer concerns about street and sidewalk issues, such as potholes, missing street signs, sidewalk maintenance and snow removal.
- The citizen satisfaction survey will be conducted annually in the fall instead of every two years in the spring.

FY 2014

- Civic Relations Division conducted a Citizens Satisfaction Survey in 2013 that is being used to guide strategic decision making.

Highlight/Significant Changes (cont.)

Strategic Priority: Customer-Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- Tyler Incident Manager was selected as customer relationship management software for the Contact Center. Software configuration, training and deployment began February 2014. Multiple departments documented processes, developed customer service protocols and integrated knowledge across departmental boundaries.
- Contact Center launched April 7, 2014. In the first quarter of operations, three Customer Service Representative II staff members processed nearly 6,800 requests for services and information on behalf of Public Works Solid Waste division.
- The Contact Center team continues to monitor progress, measure results and revise processes as needed.
- Established the Events Services division to handle arranging and overseeing events in conference rooms and Council Chambers within City Hall.

Personnel changes:

- Additional customer service position to support expansion of the Contact Center to include Public Works Streets Division.

Fee and Service Charge Methodology

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

This fee is equally divided between seven groups: Finance, Health, Parks and Recreation, Public Works, Administrative Departments, Public Safety and Water and Light. The charges for General Fund departments are charged to the City General budget.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Public Communications Office	3.65	3.90	3.90	3.90	
Document Support Services	1.50	1.50	1.50	1.50	
City Channel	3.75	2.35	2.35	2.40	0.05
Contact Center	2.00	3.00	3.00	4.00	1.00
Event Services	0.00	2.65	2.65	2.60	(0.05)
Total Personnel	10.90	13.40	13.40	14.40	1.00
Permanent Full-Time	9.00	12.25	12.25	13.25	1.00
Permanent Part-Time	1.90	1.15	1.15	1.15	
Total Permanent	10.90	13.40	13.40	14.40	1.00

FY 2014 the city hired a consulting firm to conduct a compensation and benefit study which resulted in updated job codes, titles, descriptions and pay ranges.

Public Communications Fund

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Public Communications Office						
Personnel Services	\$273,217	\$338,615	\$325,704	\$332,964	2.2%	(1.7%)
Supplies and Materials	\$54,324	\$70,363	\$69,954	\$117,965	68.6%	67.7%
Travel and Training	\$1,829	\$2,500	\$2,500	\$2,500	0.0%	0.0%
Intragovernmental Charges	\$4,101	\$44,875	\$44,875	\$16,412	(63.4%)	(63.4%)
Utilities, Services, & Misc.	\$255,632	\$62,550	\$58,900	\$52,725	(10.5%)	(15.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$9,565	\$29,275	\$29,275	\$9,565	(67.3%)	(67.3%)
Total	\$598,668	\$548,178	\$531,208	\$532,131	0.2%	(2.9%)
Document Support Services						
Personnel Services	\$83,756	\$89,671	\$89,073	\$89,259	0.2%	(0.5%)
Supplies and Materials	\$120,359	\$128,265	\$127,051	\$129,580	2.0%	1.0%
Travel and Training	\$0	\$300	\$300	\$150	(50.0%)	(50.0%)
Intragovernmental Charges	\$96	\$86	\$86	\$94	9.3%	9.3%
Utilities, Services, & Misc.	\$21,347	\$26,653	\$26,263	\$31,981	21.8%	20.0%
Capital	\$7,447	\$0	\$0	\$0		
Other	\$91,161	\$91,243	\$92,731	\$92,731	0.0%	1.6%
Total	\$324,166	\$336,218	\$335,504	\$343,795	2.5%	2.3%
The City Channel						
Personnel Services	\$339,501	\$246,547	\$241,926	\$244,638	1.1%	(0.8%)
Supplies and Materials	\$26,317	\$14,395	\$16,100	\$15,494	(3.8%)	7.6%
Travel and Training	\$138	\$0	\$0	\$0		
Intragovernmental Charges	\$4,804	\$4,387	\$4,387	\$4,826	10.0%	10.0%
Utilities, Services, & Misc.	\$8,239	\$14,371	\$18,392	\$10,030	(45.5%)	(30.2%)
Capital	\$53,017	\$120,000	\$120,000	\$60,999	(49.2%)	(49.2%)
Other	\$71,404	\$72,414	\$70,652	\$70,652	0.0%	(2.4%)
Total	\$503,420	\$472,114	\$471,457	\$406,639	(13.7%)	(13.9%)
Event Services						
Personnel Services	\$0	\$186,542	\$136,890	\$186,881	36.5%	0.2%
Supplies and Materials	\$0	\$19,465	\$19,465	\$17,525	(10.0%)	(10.0%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$6,757	\$6,757	\$6,257	(7.4%)	(7.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$212,764	\$163,112	\$210,663	29.2%	(1.0%)
Contact Center						
Personnel Services	\$52,268	\$130,353	\$106,658	\$179,767	68.5%	37.9%
Supplies and Materials	\$2,483	\$5,500	\$4,900	\$9,827	100.6%	78.7%
Travel and Training	\$4,482	\$13,250	\$11,050	\$9,250	(16.3%)	(30.2%)
Intragovernmental Charges	\$0	\$86	\$86	\$99	15.1%	15.1%
Utilities, Services, & Misc.	\$152	\$11,420	\$6,920	\$9,070	31.1%	(20.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$59,385	\$160,609	\$129,614	\$208,013	60.5%	29.5%
Department Totals						
Personnel Services	\$748,742	\$991,728	\$900,251	\$1,033,509	14.8%	4.2%
Supplies and Materials	\$203,483	\$237,988	\$237,470	\$290,391	22.3%	22.0%
Travel and Training	\$6,449	\$16,050	\$13,850	\$11,900	(14.1%)	(25.9%)
Intragovernmental Charges	\$9,001	\$49,434	\$49,434	\$21,431	(56.6%)	(56.6%)
Utilities, Services, & Misc.	\$285,370	\$121,751	\$117,232	\$110,063	(6.1%)	(9.6%)
Capital	\$60,464	\$120,000	\$120,000	\$60,999	(49.2%)	(49.2%)
Other	\$172,130	\$192,932	\$192,658	\$172,948	(10.2%)	(10.4%)
Total	\$1,485,639	\$1,729,883	\$1,630,895	\$1,701,241	4.3%	(1.7%)

Public Communications Fund

Authorized Personnel By Division

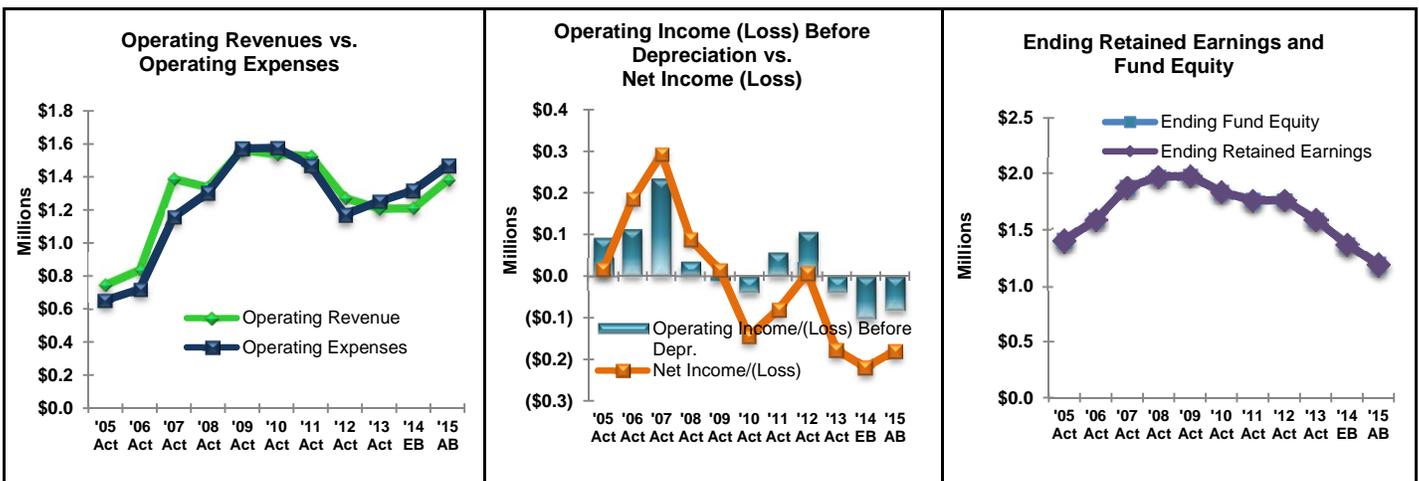
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Public Communications Office					
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9925 - Public Communications Manager	1.00	1.00	1.00	1.00	
9901 - Assistant City Manager	0.00	0.25	0.25	0.25	
4801 - Public Communications Specialist	1.65	1.65	1.65	1.65	
Total Personnel	3.65	3.90	3.90	3.90	
Permanent Full-Time	3.00	3.25	3.25	3.25	
Permanent Part-Time	0.65	0.65	0.65	0.65	
Total Permanent	3.65	3.90	3.90	3.90	
Document Support Services					
7809 - Document Support Services Spvr	0.50	0.50	0.50	0.50	
7810 - Document Support Services Clerk	1.00	1.00	1.00	1.00	
Total Personnel	1.50	1.50	1.50	1.50	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	1.50	1.50	1.50	1.50	
The City Channel					
9934 - Video Engineering Specialist	0.75	0.15	0.20	0.20	
9932 - Videographer	1.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	1.00	0.20	0.20	0.20	
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
Total Personnel	3.75	2.35	2.40	2.40	
Permanent Full-Time	3.00	2.35	2.40	2.40	
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	3.75	2.35	2.40	2.40	
Event Services					
9934 - Video Engineering Specialist	0.00	0.85	0.80	0.80	
9933 - Audio Visual Technician	0.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	0.00	0.80	0.80	0.80	
Total Personnel	0.00	2.65	2.60	2.60	
Permanent Full-Time	0.00	2.65	2.60	2.60	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	2.65	2.60	2.60	
Contact Center					
1390 - Contact Center Technician	0.00	0.00	0.00	1.00	1.00
1213 - Customer Service Rep II	2.00	3.00	3.00	3.00	
Total Personnel	2.00	3.00	3.00	4.00	1.00
Permanent Full-Time	2.00	3.00	3.00	4.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	3.00	3.00	4.00	1.00
Department Totals					
Permanent Full-Time	9.00	12.25	12.25	13.25	1.00
Permanent Part-Time	1.90	1.15	1.15	1.15	
Total Permanent	10.90	13.40	13.40	14.40	1.00

Net Income Statement Public Communications Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$569,313	\$632,423	\$616,473	\$785,251
Gross Receipts Tax	\$644,257	\$600,000	\$600,000	\$600,000
Total Operating Revenues	\$1,213,570	\$1,232,423	\$1,216,473	\$1,385,251
Operating Expenses:				
Personnel Services	\$748,742	\$991,728	\$900,251	\$1,033,509
Supplies & Materials	\$203,483	\$237,988	\$237,470	\$290,391
Travel & Training	\$6,449	\$16,050	\$13,850	\$11,900
Intragovernmental Charges	\$9,001	\$49,434	\$49,434	\$21,431
Utilities, Services & Other Misc.	\$285,370	\$121,751	\$117,232	\$110,063
Total Operating Expenses	\$1,253,045	\$1,416,951	\$1,318,237	\$1,467,294
Operating Income (Loss) Before Depreciation	(\$39,475)	(\$184,528)	(\$101,764)	(\$82,043)
Depreciation	(\$52,568)	(\$53,660)	(\$53,386)	(\$53,386)
Operating Income	(\$92,043)	(\$238,188)	(\$155,150)	(\$135,429)
Non-Operating Revenues:				
Investment Revenue	(\$15,846)	\$29,978	\$25,040	\$25,040
Misc. Non-Operating Revenue	\$122	\$60	\$48	\$60
Total Non-Operating Revenues	(\$15,724)	\$30,038	\$25,088	\$25,100
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$50,000	\$50,000	\$50,000	\$50,000
Operating Transfers To Other Funds	(\$119,562)	(\$139,272)	(\$139,272)	(\$119,562)
Net Income/(Loss) Transferred To Retained Earnings	(\$177,329)	(\$297,422)	(\$219,334)	(\$179,891) +
Beginning Retained Earnings	\$1,766,368	\$1,589,039	\$1,589,039	\$1,369,705
Ending Retained Earnings	\$1,589,039	\$1,291,617	\$1,369,705	\$1,189,814
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$1,589,039	\$1,291,617	\$1,369,705	\$1,189,814

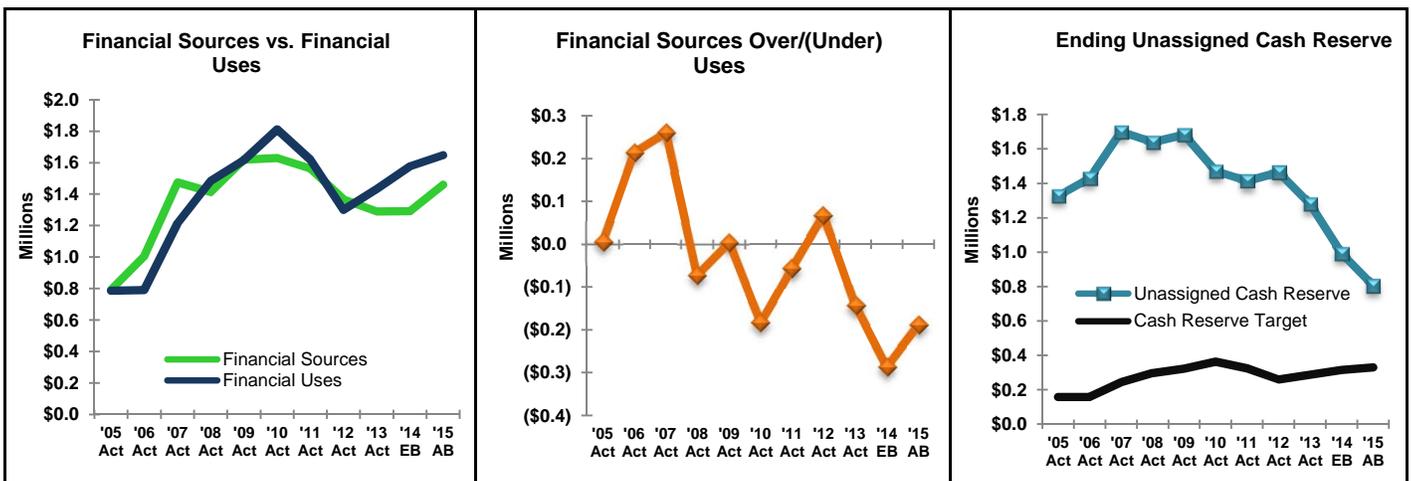
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses Public Communications Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes	\$644,257	\$600,000	\$600,000	\$600,000
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$26,637	\$29,978	\$25,040	\$25,040
Fees and Service Charges	\$569,313	\$632,423	\$616,473	\$785,251
Other Local Revenues	\$122	\$60	\$48	\$60
	\$1,240,329	\$1,262,461	\$1,241,561	\$1,410,351
Other Funding Sources/Transfers	\$50,000	\$50,000	\$50,000	\$50,000
Total Financial Sources: Less Appropriated Fund Balance	\$1,290,329	\$1,312,461	\$1,291,561	\$1,460,351
Financial Uses				
Operating Expenses	\$1,253,045	\$1,416,951	\$1,318,237	\$1,467,294
Operating Transfers to Other Funds	\$119,562	\$139,272	\$139,272	\$119,562
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$60,464	\$120,000	\$120,000	\$60,999
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$1,433,071	\$1,676,223	\$1,577,509	\$1,647,855
Financial Sources Over/(Under) Uses	(\$142,742)	(\$363,762)	(\$285,948)	(\$187,504)
Beginning Unassigned Cash Reserve		\$1,278,588	\$1,278,588	\$992,640
Financial Sources Over/(Under) Uses		(\$363,762)	(\$285,948)	(\$187,504)
Current Assets	\$1,415,458			
Less: Current Liabilities	\$136,870			
Projected Ending Unassigned Cash Reserve	\$1,278,588	\$914,826	\$992,640	\$805,136
Cash Reserve Target (20% Fin. Uses)	\$286,614	\$335,245	\$315,502	\$329,571
Cash Above/(Below) Cash Reserve Target	\$991,974	\$579,581	\$677,138	\$475,565



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Utility Customer Services Fund (Internal Service Fund)



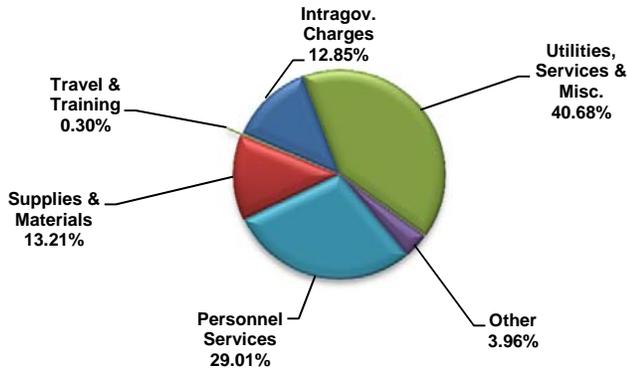
City of Columbia

Columbia, Missouri

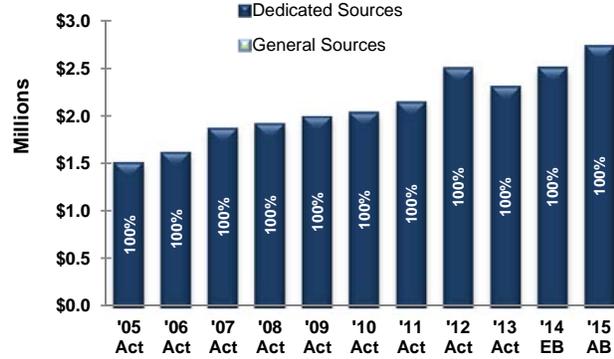
Utility Customer Services Fund (Internal Service Fund)

Fund 676

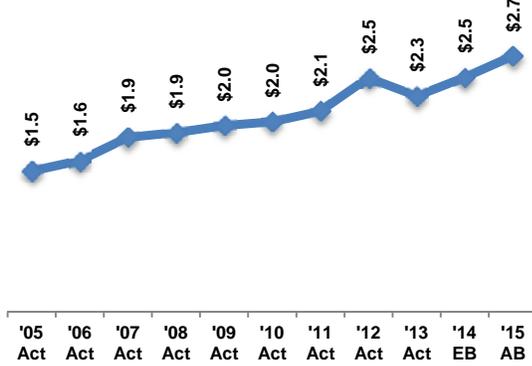
FY 2015 Total Expenditures By Category



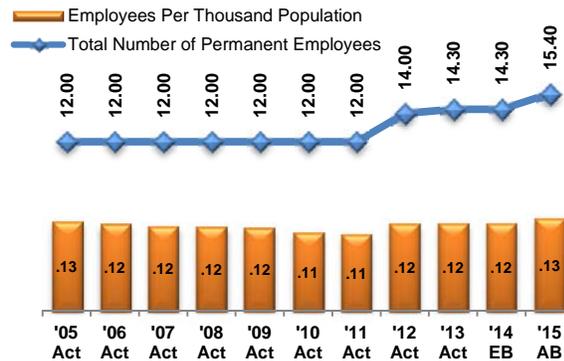
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$681,052	\$736,604	\$678,808	\$792,200	16.7%	7.5%
Supplies & Materials	\$333,677	\$360,791	\$360,791	\$360,791	0.0%	0.0%
Travel & Training	\$0	\$7,000	\$7,000	\$8,150	16.4%	16.4%
Intragov. Charges	\$358,095	\$351,226	\$351,226	\$350,813	(0.1%)	(0.1%)
Utilities, Services & Misc.	\$821,223	\$977,199	\$975,338	\$1,110,820	13.9%	13.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$108,034	\$129,294	\$129,294	\$108,034	(16.4%)	(16.4%)
Total	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%
Operating Expenses	\$2,194,047	\$2,432,820	\$2,373,163	\$2,622,774	10.5%	7.8%
Non-Operating Expenses	\$108,034	\$129,294	\$129,294	\$108,034	(16.4%)	(16.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%

Revenues (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Gross Rec. & Othr Loc. Tx	\$0	\$0	\$0	\$0		
Interest Revenue	(\$6,896)	\$8,724	\$10,728	\$10,728	0.0%	23.0%
Fees & Service Charges	\$1,936,701	\$2,033,422	\$2,439,356	\$2,314,109	(5.1%)	13.8%
Other Local Revenues	\$407,465	\$400,000	\$400,000	\$400,000	0.0%	0.0%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$119,968	\$0	\$5,971		(95.0%)
Less: Current Year Surplus	(\$35,189)	\$0	(\$347,627)	\$0	(100.0%)	
Dedicated Sources	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808	9.1%	6.6%

Description

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

Highlights/Significant Changes (cont.)

- UCS staff will begin reviewing, testing and implementing a new account and billing system.
- Additional Customer Service Representative position will be added to help reduce the wait time on customer phone calls received throughout the year.

Department Objective/Goals

Strategic Priority: Customer-Focused Government, - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services and modern technology.

Fee and Service Charge Methodology

The utility departments (Water, Electric, Sewer, Refuse, and Storm Water) are charged back the cost of running the Utility Customer Services operation.

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

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

Highlights/Significant Changes

- Continue collection efforts for cycle 99 (non-metered) accounts, utilizing the agreements with the public water supply districts.
- Reduce the number of accounts sent to collections by doing in-house follow up on delinquent final bills.
- Reduce the hold time for customers by streamlining call process for better efficiencies.
- Continue implementing changes to ensure UCS maintains customer service standards for a customer-focused government.

Authorized Personnel

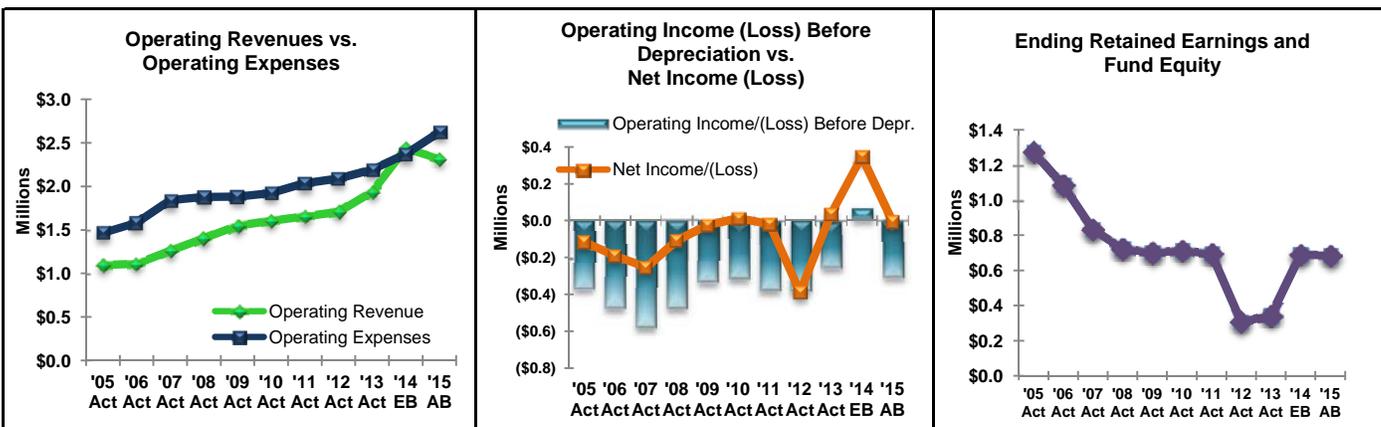
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6750 - Asst. Director, Finance	0.30	0.30	0.30	0.40	0.10
1220 - Utility Accts & Billing Mngr	1.00	1.00	1.00	1.00	
1215 - Billing Auditor	1.00	1.00	1.00	1.00	
1214 - Utility Accounts & Billing Supr.	0.00	0.00	1.00	1.00	
1213 - Customer Service Rep II	5.00	5.00	4.00	5.00	1.00
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
Total Personnel	14.30	14.30	14.30	15.40	1.10
Permanent Full-Time	14.30	14.30	14.30	15.40	1.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.30	14.30	14.30	15.40	1.10

Net Income Statement Utility Customer Services Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$1,936,701	\$2,033,422	\$2,439,356	\$2,314,109
Total Operating Revenues	\$1,936,701	\$2,033,422	\$2,439,356	\$2,314,109
Operating Expenses:				
Personnel Services	\$681,052	\$736,604	\$678,808	\$792,200
Supplies & Materials	\$333,677	\$360,791	\$360,791	\$360,791
Travel & Training	\$0	\$7,000	\$7,000	\$8,150
Intragovernmental Charges	\$358,095	\$351,226	\$351,226	\$350,813
Utilities, Services & Other Misc.	\$821,223	\$977,199	\$975,338	\$1,110,820
Total Operating Expenses	\$2,194,047	\$2,432,820	\$2,373,163	\$2,622,774
Operating Income (Loss) Before Depreciation	(\$257,346)	(\$399,398)	\$66,193	(\$308,665)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$257,346)	(\$399,398)	\$66,193	(\$308,665)
Non-Operating Revenues:				
Investment Revenue	(\$6,896)	\$8,724	\$10,728	\$10,728
Misc. Non-Operating Revenues	\$407,465	\$400,000	\$400,000	\$400,000
Total Non-Operating Revenues	\$400,569	\$408,724	\$410,728	\$410,728
Non-Operating Expenses:				
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$108,034)	(\$129,294)	(\$129,294)	(\$108,034)
Net Income/(Loss) Transferred To Retained Earnings	\$35,189	(\$119,968)	\$347,627	(\$5,971) +
Beginning Retained Earnings	\$308,321	\$343,510	\$343,510	\$691,137
Ending Retained Earnings	\$343,510	\$223,542	\$691,137	\$685,166
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$343,510	\$223,542	\$691,137	\$685,166

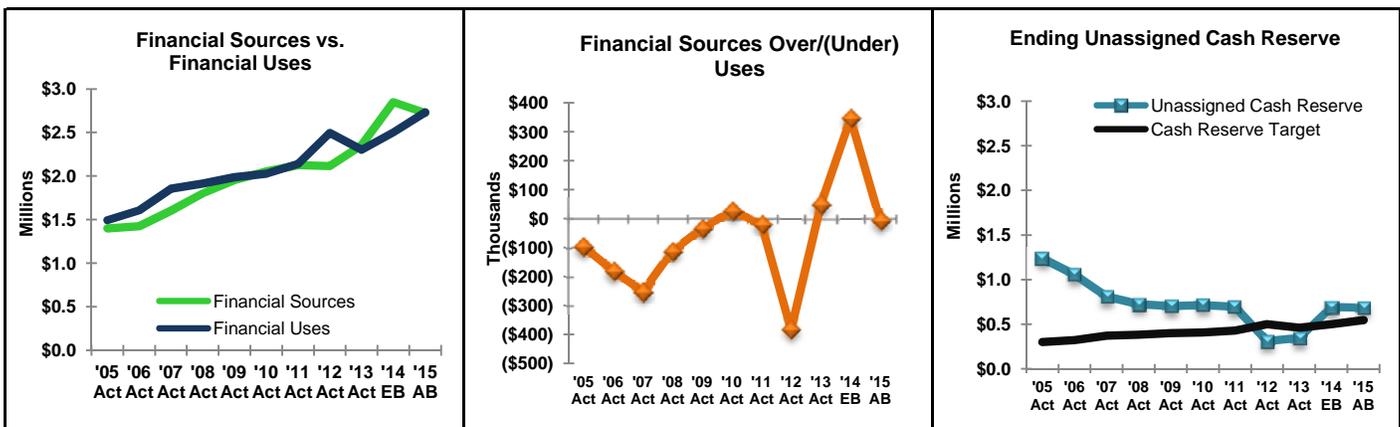
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses Utility Customer Services Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$8,134	\$8,724	\$10,728	\$10,728
Fees and Service Charges	\$1,936,701	\$2,033,422	\$2,439,356	\$2,314,109
Other Local Revenues	\$407,465	\$400,000	\$400,000	\$400,000
	\$2,352,300	\$2,442,146	\$2,850,084	\$2,724,837
Other Funding Sources/Transfers				
Total Financial Sources: Less Appropriated Fund Balance	\$2,352,300	\$2,442,146	\$2,850,084	\$2,724,837
Financial Uses				
Operating Expenses	\$2,194,047	\$2,432,820	\$2,373,163	\$2,622,774
Operating Transfers to Other Funds	\$108,034	\$129,294	\$129,294	\$108,034
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$2,302,081	\$2,562,114	\$2,502,457	\$2,730,808
Financial Sources Over/(Under) Uses	\$50,219	(\$119,968)	\$347,627	(\$5,971)
Beginning Unassigned Cash Reserve		\$343,510	\$343,510	\$691,137
Financial Sources Over/(Under) Uses		(\$119,968)	\$347,627	(\$5,971)
Current Assets	\$467,384			
Less: Current Liabilities	\$123,874			
Projected Unassigned Cash Reserve	\$343,510	\$223,542	\$691,137	\$685,166
Cash Reserve Target (20% Fin. Uses)	\$460,416	\$512,423	\$500,491	\$546,162
Cash Above/(Below) Cash Reserve Target	(\$116,906)	(\$288,881)	\$190,646	\$139,004



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Transportation Departments



Description

There are fourteen separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budgets include Public Works Engineering, Streets and Sidewalks, and Parking Enforcement. These budgets receive some portion of their funding from discretionary sources which can be moved into other general operation budgets. The Enterprise Fund operations include Transit, Airport, Parking, Railroad and Transload Funds. Each of these budgets is operated as a separate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include Non-Motorized Grant, Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Sales Tax Fund, and Stadium TDD Fund. The funding for each of these budgets can be used for a specific purpose so all funding is considered to be dedicated funding.

General Fund

Public Works - Engineering

Engineering provides survey, design, contract administration and inspection of various public improvement projects, reviews of subdivision improvements, issuance of permits and inspection of all construction on public right-of-way.

Public Works - Streets & Sidewalks

Streets provides maintenance of 1315.50 lane miles of paved streets and 29 lane miles of unpaved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. The Traffic Maintenance Division fabricates, installs, and maintains approximately 20,000 traffic control and street name signs, paints 1,040,000 feet of pavement striping, paints curbs/cross-walks/ symbols, and provides traffic signal maintenance.

Public Works - Parking Enforcement

Parking Enforcement administers the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. Parking Enforcement ensures adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones.

Enterprise Funds

Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

Regional Airport Fund

The Airport provides safe and usable Airport facilities for the operation of commercial, general aviation and military aircraft, and creates a healthy environment so that the community may access the national air transportation system and promote the economic growth of the region.

Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, nine surface lots as well as on-street parking meters.

Enterprise Funds - cont

Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

Transload Facility Fund

This fund operates and maintains the Transload facility. The Transload facility provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

Special Revenue Funds

Public Works/Parks & Recreation - Non

Motorized Grant

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the general fund (GF) and into it's own special revenue fund (SRF).

Capital Quarter Cent Sales Tax Fund

This fund accounts for the one quarter cent capital improvement sales tax that was most recently passed by voters in 2006 and will expire on December 31, 2015. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects.

Transportation Sales Tax Fund

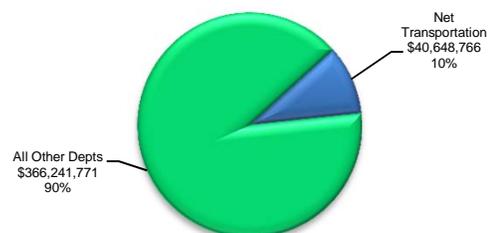
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Public Improvement Fund

This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

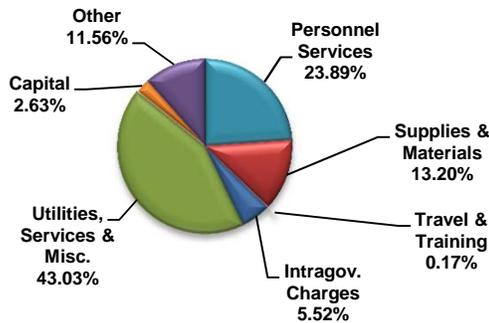
Stadium TDD

The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor.

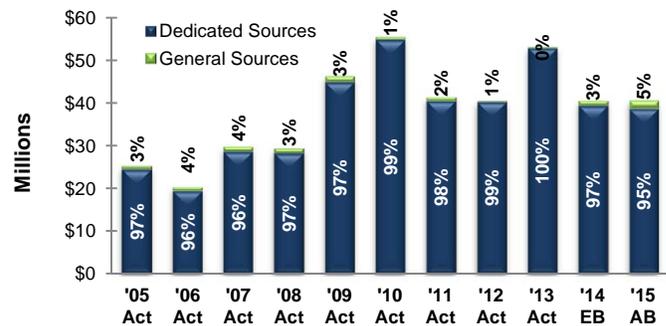


Transportation-Related Departments - Summary

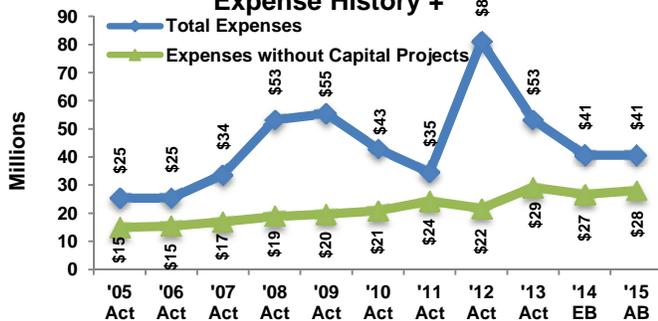
FY 2015 Total Expenditures By Category



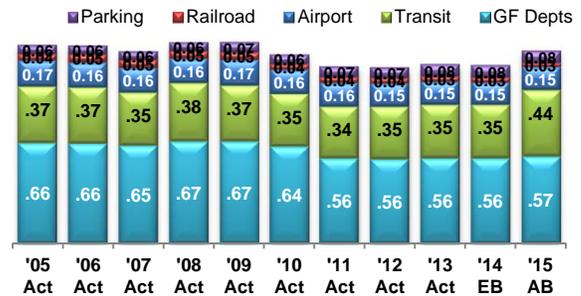
Funding Sources



Expense History +



Total Employees Per Thousand



+ Graphs and tables do NOT include the Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund, Special Road District Fund, and Stadium TDD Fund because those sources are already reflected in the expenses and revenues of the other departments.

Net Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$9,227,968	\$9,397,960	\$9,130,895	\$9,702,777	6.3%	3.2%
Supplies & Materials	\$4,552,315	\$5,447,952	\$5,321,362	\$5,359,919	0.7%	(1.6%)
Travel & Training	\$24,169	\$59,522	\$61,301	\$68,912	12.4%	15.8%
Intragov. Charges	\$1,600,284	\$1,854,419	\$1,853,894	\$2,240,975	20.9%	20.8%
Utilities, Services & Misc.	\$26,432,260	\$17,816,423	\$18,003,579	\$17,474,425	(2.9%)	(1.9%)
Capital	\$1,608,091	\$1,325,308	\$1,321,190	\$1,069,000	(19.1%)	(19.3%)
Other	\$9,713,049	\$4,778,151	\$4,813,618	\$4,694,126	(2.5%)	(1.8%)
Total +	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134	0.3%	(0.2%)
Operating Expenses	\$18,891,445	\$21,132,147	\$20,751,593	\$22,352,738	7.7%	5.8%
Non-Operating Expenses	\$8,626,453	\$3,676,336	\$3,883,115	\$3,636,494	(6.4%)	(1.1%)
Debt Service	\$983,101	\$1,121,702	\$1,120,699	\$1,082,084	(3.4%)	(3.5%)
Capital Additions	\$746,976	\$907,108	\$907,990	\$969,000	6.7%	6.8%
Capital Projects	\$23,910,161	\$13,842,442	\$13,842,442	\$12,569,818	(9.2%)	(9.2%)
Total Expenses +	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134	0.3%	(0.2%)

Funding Sources (Where the Money Comes From)

* Sales Tax	4,280,293	4,662,500	4,662,500	5,237,133	12.3%	12.3%
** Gross Rcpts & Other Local Txes	2,863,725	3,275,336	3,003,348	2,989,898	(0.4%)	(8.7%)
Grants	6,415,778	3,894,923	3,905,405	4,288,878	9.8%	10.1%
Interest Revenue	144,934	651,347	502,983	459,331	(8.7%)	(29.5%)
*** Fees & Service Chrgs	7,351,890	8,120,159	7,829,586	8,112,491	3.6%	(0.1%)
Other Local Revenues	192,656	89,025	108,543	72,185	(33.5%)	(18.9%)
Transfers & Capital Contrib.	22,442,642	16,525,699	14,564,324	15,844,335	8.8%	(4.1%)
Use of Prior Year Sources	10,285,478	3,022,006	4,971,617	2,201,767	(55.7%)	(27.1%)
Less: Current Year Surplus	(1,050,551)	(390,133)	(172,560)	(452,513)	162.2%	16.0%
Dedicated Sources	\$52,926,845	\$39,850,862	\$39,375,746	\$38,753,505	(1.6%)	(2.8%)
General Sources	\$231,291	\$828,873	\$1,130,093	\$1,856,629	64.3%	124.0%
Total Funding Sources	\$53,158,136	\$40,679,735	\$40,505,839	\$40,610,134	0.3%	(0.2%)

* Sales Taxes for Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Fund Sales Tax are reflected as transfers into the various departmental budgets.

** Gas Tax and Motor Vehicle Taxes

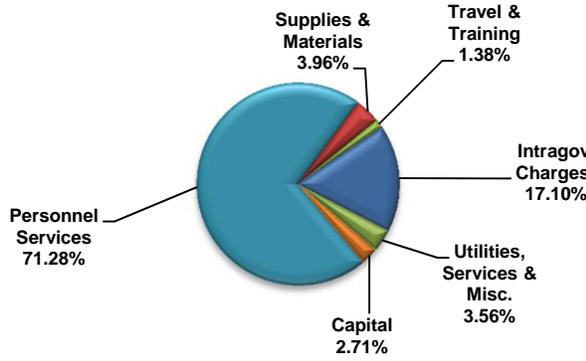
*** Development Fees and Street Maintenance Fees

Public Works - Engineering

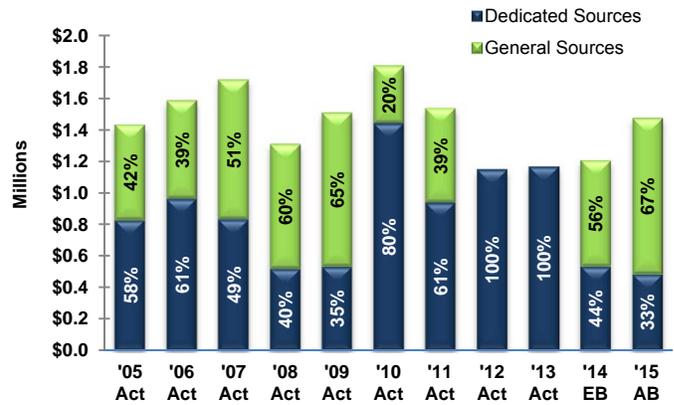
(General Fund)

Public Works - Engineering (General Fund)

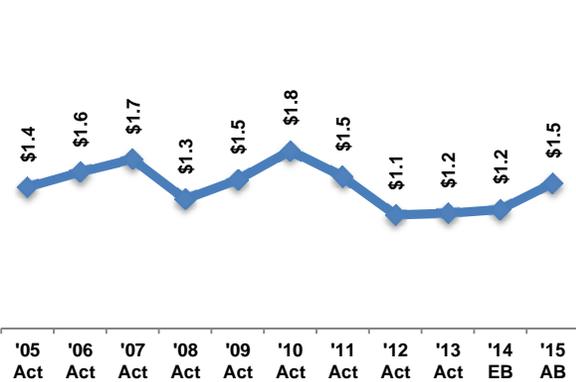
FY 2015 Total Expenditures By Category



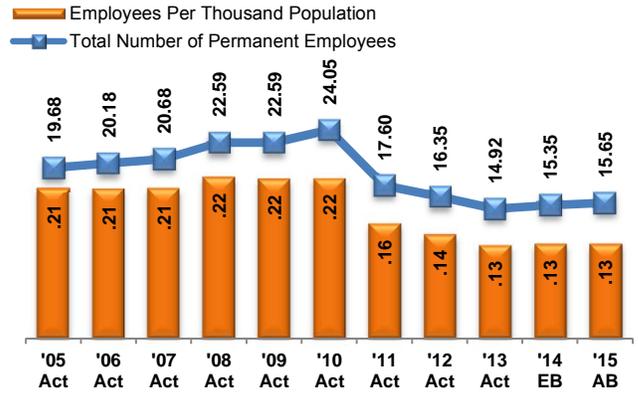
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,017,615	\$996,672	\$994,179	\$1,050,188	5.6%	5.4%
Supplies & Materials	\$50,875	\$61,300	\$56,666	\$58,300	2.9%	(4.9%)
Travel & Training	\$5,132	\$21,400	\$21,400	\$20,400	(4.7%)	(4.7%)
Intragov. Charges*	\$16,974	\$42,266	\$42,266	\$251,985	496.2%	496.2%
Utilities, Services & Misc.	\$55,397	\$53,523	\$50,014	\$52,516	5.0%	(1.9%)
Capital	\$21,230	\$39,000	\$41,500	\$40,000	(3.6%)	2.6%
Other	\$0	\$0	\$0	\$0		
Total	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$49,509 or 4.2%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$1,145,993	\$1,175,161	\$1,164,525	\$1,433,389	23.1%	22.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$21,230	\$39,000	\$41,500	\$40,000	(3.6%)	2.6%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Other Local Taxes *	\$1,122,597	\$959,168	\$507,993	\$459,500	(9.5%)	(52.1%)
Other Local Rev **	\$0	\$2,000	\$1,000	\$0	(100.0%)	(100.0%)
Fees and Service Charges ***	\$44,626	\$17,550	\$25,300	\$25,300	0.0%	44.2%
Oper. Trnsfr (Pub. Imprvmt Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Capital Projects Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Transp STax Fd)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,167,223	\$978,718	\$534,293	\$484,800	(9.3%)	(50.5%)
General Sources	\$0	\$235,443	\$671,732	\$988,589	47.2%	319.9%
Total Funding Sources	\$1,167,223	\$1,214,161	\$1,206,025	\$1,473,389	22.2%	21.4%

* Motor Vehicle Registration Fees and part of the Gasoline Tax

** Other Local Revenues include Misc. Rev.

*** Fees and Service charges include special printing and right-of-way fees.

Description

The Engineering Division provides design, contract administration and construction inspection of Capital Improvement Program projects for the Public Works Department. Survey and right-of-way services are used by departments across the City. The Engineering Division also handles all traffic operations.

Highlights/Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands

- The following major projects reached completion in FY 2014: Clark Lane Phase 2 (roundabout at St. Charles), Rolling Hills Road from Richland to Old Hawthorne, Fairview Sidewalk and Mini-Roundabout at Rollins, Prairie Lane Connection, Seventh Street Sidewalk from Broadway south to the Alley, Texas Avenue Sidewalk from Garth to Providence, and Avenue of the Columns Phase I.
- The following major projects are under construction: Scott Boulevard Phase 2 (MKT to Vawter School), Clark Lane East Non-motorized from Woodland Springs Court to McKee Street, Worley Street Sidewalk Phase 2 from Clinkscales to Worley, and Garth Avenue Sidewalk from Leslie to Parkade.

Highlights/Significant Changes (cont)

- The following projects are planned to be bid in FY 2015: Scott Boulevard Phase 3 from Vawter School to Route KK, College Avenue Crosswalks and Pedestrian Barrier, College & Broadway Audible Pedestrian Signals, Worley & Clinkscales Intersection Improvements, Elleta Boulevard Sidewalk.
- The following projects are in the preliminary design stage: Stadium and Old 63 Intersection Improvements, Providence Road Corridor between Stadium and Stewart Road, Avenue of the Columns Phase 2, North Garth Avenue Sidewalk, and Carter Lane Sidewalk.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6204 - Financial Analyst	0.15	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.15	0.15	0.15	0.15	
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
5109 - Engineering Supervisor	1.70	1.70	1.70	1.60	(0.10)
5108 - Engineering Manager	0.50	0.50	0.50	0.50	
5106 - Asst. Director, Public Works	0.32	0.25	0.25	0.25	
5098/5113 - Eng. Specialist/Engineer	2.50	2.80	2.80	2.80	
5023 - City Land Surveyor	0.75	0.75	0.75	0.75	
5015 - Property Acquisition Coord.	0.60	0.60	0.60	0.60	
5004 - Senior Engineering Technician	0.90	0.90	0.90	0.90	
5003 - Engineering Technician	4.45	4.95	4.95	5.60	0.65
5000 - Associate Engineering Tech.	1.75	1.75	1.75	1.50	(0.25)
2408 - Construction Project Supervisor	0.75	0.50	0.50	0.50	
2125 - City-Wide Geospatial Srvc Mgr.	0.30	0.30	0.30	0.30	
1006 - Senior Admin Support Asst.	0.05	0.00	0.00	0.00	
Total Personnel	14.92	15.35	15.35	15.65	0.30
Permanent Full-Time	14.92	15.35	15.35	15.65	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.92	15.35	15.35	15.65	0.30

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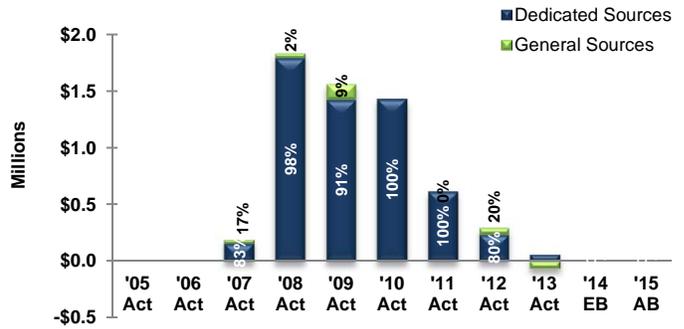
Public Works -
Non-Motorized Grant
(General Fund)

Public Works - Non-Motorized Grant (General Fund)

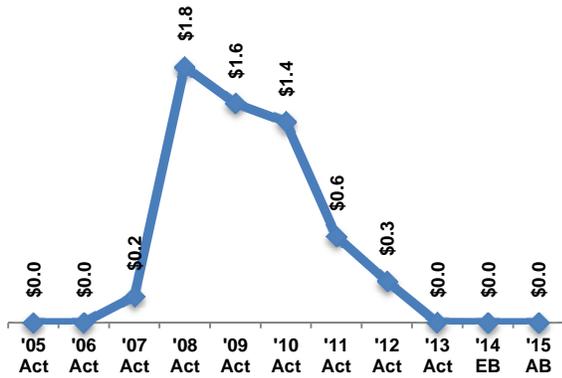
FY 2015 Total Expenditures By Category

This department was moved to a new fund beginning in FY 2013

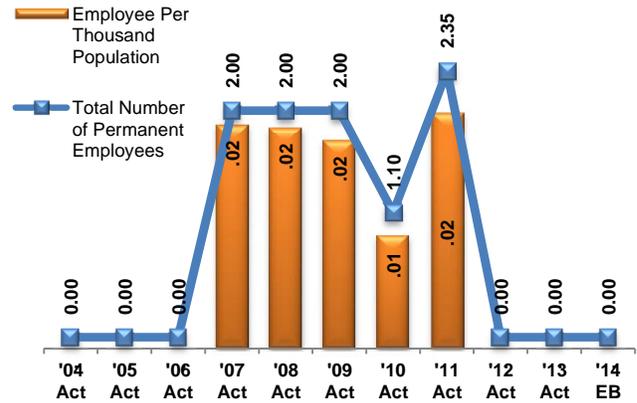
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,433	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,433	\$0	\$0	\$0		
Operating Expenses	\$1,433	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,433	\$0	\$0	\$0		

Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$62,545	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	
Oper. Trnsfr (Transp STax Fd)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$62,545	\$0	\$0	\$0	
General Sources	(\$61,112)	\$0	\$0	\$0	
Total Funding Sources	\$1,433	\$0	\$0	\$0	

Description

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips.

Highlights/Significant Changes

- From FY 2013 to present expenses related to this program are reflected in a Special Revenue Fund.

Authorized Personnel

<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
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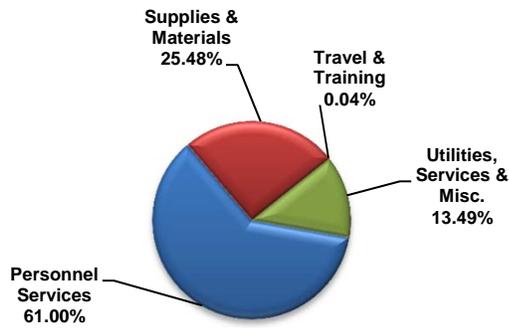
There are no personnel assigned to this budget.

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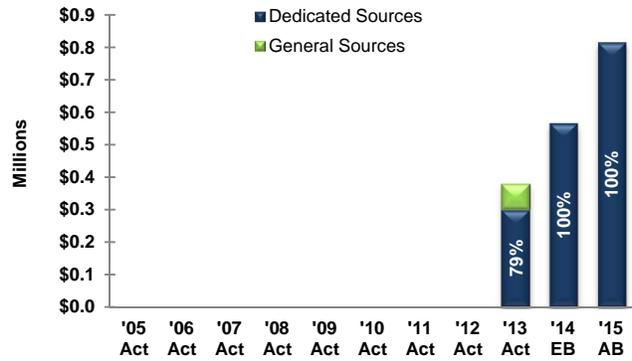
Public Works -
Non-Motorized Grant Fund
(Special Revenue Fund)

Public Works - Non-Motorized Grant Fund

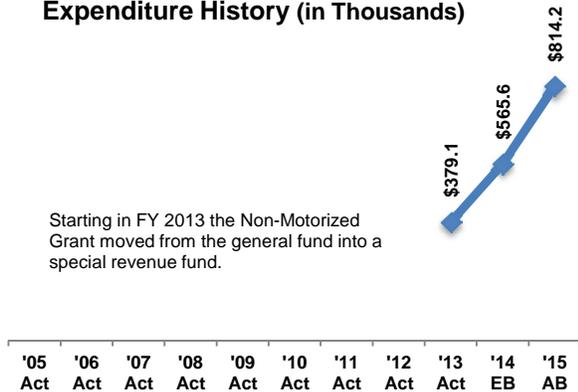
FY 2015 Total Expenditures By Category



Funding Sources



Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$320,403	\$490,521	\$313,324	\$496,660	58.5%	1.3%
Supplies & Materials	\$39,432	\$208,160	\$196,921	\$207,460	5.4%	(0.3%)
Travel & Training	\$0	\$300	\$300	\$300	0.0%	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$19,295	\$59,900	\$55,100	\$109,800	99.3%	83.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Operating Expenses	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants (Non-Motorized Grant)	\$299,819	\$758,881	\$565,645	\$814,220	43.9%	7.3%
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers	\$0	\$0	\$0	\$0		
Dedicated Sources	\$299,819	\$758,881	\$565,645	\$814,220	43.9%	7.3%
General Sources	\$79,311	\$0	\$0	\$0		
Total Funding Sources	\$379,130	\$758,881	\$565,645	\$814,220	43.9%	7.3%

*Starting in FY 2013 Non-Motorized Grant moved from the general fund to a special revenue fund.

DESCRIPTION

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 to present expenses related to this program are reflected in a Special Revenue Fund.

HIGHLIGHTS/SIGNIFICANT CHANGES (cont)

- Projects in construction include: Ashland Road Sidewalk and Intersection Improvements Fairview Road Sidewalk – Highland to Broadway, Bike Boulevard Upgrade – Wabash to Hominy Trail.
- Projects still in design and scheduled for construction in 2015 include: Hominy Trail Phase 2, Manor Drive Sidewalk – Rollins to Broadway, Hominy Trail Phase 2, Bike Boulevard – MKT to Parkade.
- Second round projects in early design or concept phase include: County House Trail Phase 2, Shepard to Rollins East-West Connection, Clark Lane Sidewalk West + Hinkson Creek Trail Connector.

HIGHLIGHTS/SIGNIFICANT CHANGES

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- The results are already becoming apparent. Data collected on the project show a 116% increase in weekday bicycle traffic and a 54% increase in weekday pedestrian traffic between 2007 and 2014.
- Major projects funded by this grant include sidewalks and pedways, trails, intersections, promotion & education, striping of bike lanes and routes, and installation of bike racks at various locations around the city.
- Projects completed in FY 2014 by the GetAbout Columbia Program include: Katy Place Trail, Providence Pedway from Business Loop 70 to Vandiver, Old Hwy 63 Grindstone Pedway.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Parks Planning					
4101 - Planner	1.00	1.00	1.00	1.00	0.00
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Non-Motorized Grant					
5109 - Engineering Supervisor	0.30	0.30	0.30	0.40	0.10
5098/5113 - Eng. Specialist/Engineer	1.50	1.20	1.20	1.20	
5015 - Property Acquisition Coord.	0.25	0.25	0.25	0.25	
5004 - Senior Engineering Tech.	0.10	0.10	0.10	0.10	
5003 - Engineering Technician	1.80	1.80	1.80	1.90	0.10
2408 - Construction Project Suprvr.	0.00	0.25	0.25	0.25	
Total Personnel	3.95	3.90	3.90	4.10	0.20
Permanent Full-Time	3.95	3.90	3.90	4.10	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.95	3.90	3.90	4.10	0.20
Department Totals					
Permanent Full-Time	4.95	4.90	4.90	5.10	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.95	4.90	4.90	5.10	0.20

Public Works - Non-Motorized Grant Fund

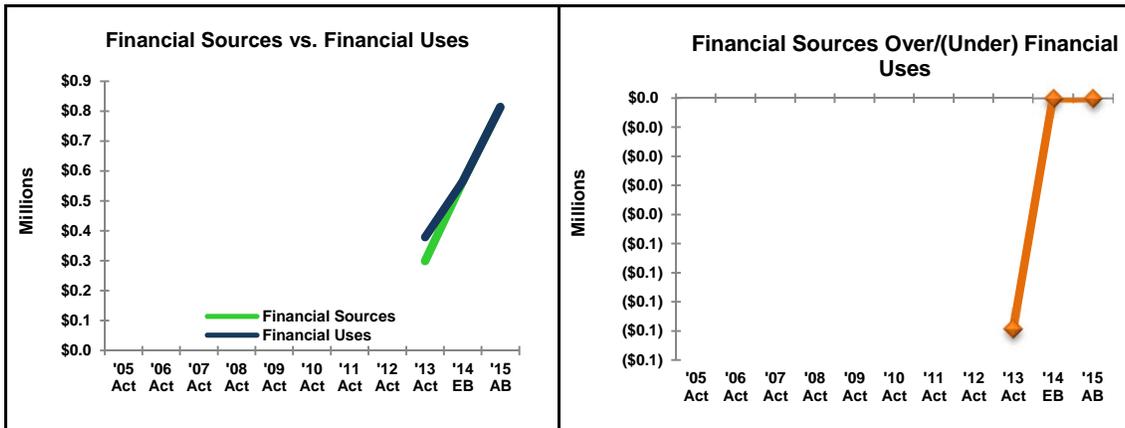
Net Income Statement

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Grants	\$299,819	\$758,881	\$565,645	\$814,220
Other Local Revenues	\$0	\$0	\$0	\$0
Total Revenues	\$299,819	\$758,881	\$565,645	\$814,220
Expenditures:				
Personnel Services	\$320,403	\$490,521	\$313,324	\$496,660
Supplies & Materials	\$39,432	\$208,160	\$196,921	\$207,460
Travel & Training	\$0	\$300	\$300	\$300
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$19,295	\$59,900	\$55,100	\$109,800
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$379,130	\$758,881	\$565,645	\$814,220
Excess (Deficiency) of Revenues Over Expenditures	(\$79,311)	\$0	\$0	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	(\$79,311)	\$0	\$0	\$0
Fund Balance, Beg. of Year	\$0	\$0	\$0	\$0
Fund Balance End of Year	(\$79,311)	\$0	\$0	\$0
Percent Change in Fund Equity				

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Statement

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$299,819	\$758,881	\$565,645	\$814,220
Interest				
Fees and Service Charges				
Other Local Revenues	\$0	\$0	\$0	\$0
	<u>\$299,819</u>	<u>\$758,881</u>	<u>\$565,645</u>	<u>\$814,220</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$299,819</u></u>	<u><u>\$758,881</u></u>	<u><u>\$565,645</u></u>	<u><u>\$814,220</u></u>
Financial Uses				
Operating Expenses	\$379,130	\$758,881	\$565,645	\$814,220
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$379,130</u></u>	<u><u>\$758,881</u></u>	<u><u>\$565,645</u></u>	<u><u>\$814,220</u></u>
Financial Sources Over/(Under) Uses	(\$79,311)	\$0	\$0	\$0

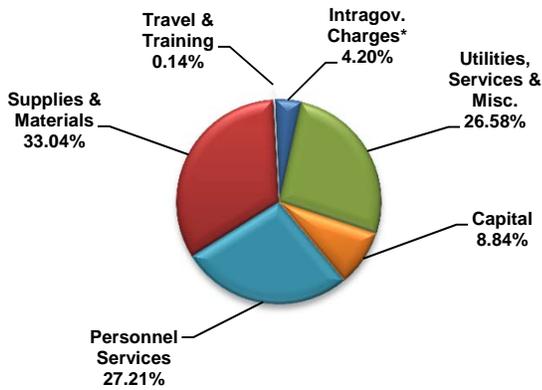


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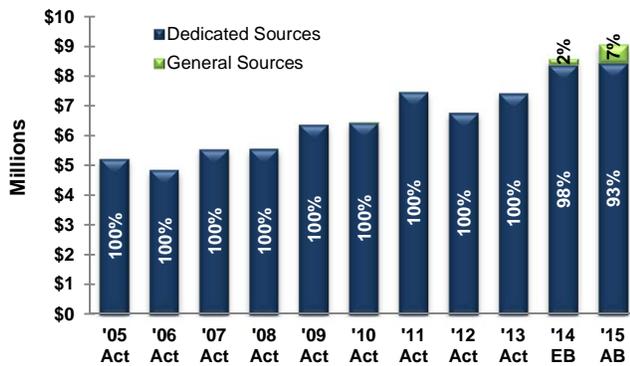
Public Works -
Streets and Sidewalks
(General Fund)

Public Works - Streets & Sidewalks (General Fund)

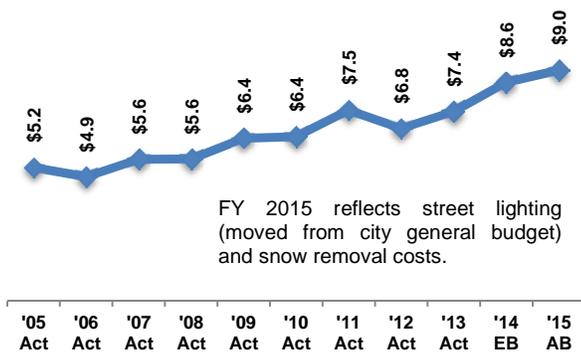
FY 2015 Total Expenditures By Category



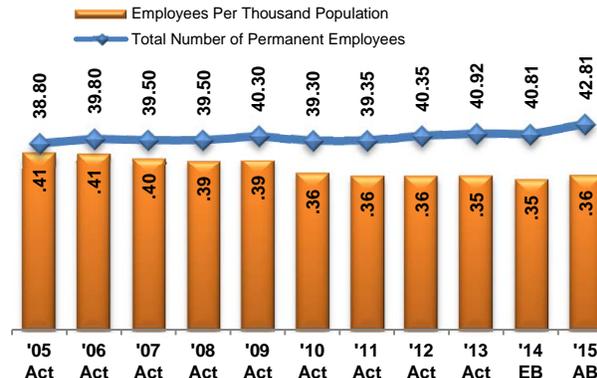
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14AB
Personnel Services	\$2,430,809	\$2,430,084	\$2,428,425	\$2,456,913	1.2%	1.1%
Supplies & Materials	\$2,342,847	\$2,925,944	\$2,925,317	\$2,982,833	2.0%	1.9%
Travel & Training	\$2,164	\$12,093	\$12,093	\$12,213	1.0%	1.0%
Intragov. Charges*	\$241,917	\$255,635	\$255,635	\$378,812	48.2%	48.2%
Utilities, Services & Misc.	\$1,691,027	\$2,052,681	\$2,052,681	\$2,399,796	16.9%	16.9%
Capital	\$624,144	\$803,472	\$803,472	\$798,000	(0.7%)	(0.7%)
Other	\$80,508	\$81,087	\$80,508	\$0	(100.0%)	(100.0%)
Total	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$344,394 or 4.1%

Operating Expenses	\$6,708,764	\$7,676,437	\$7,674,151	\$8,230,567	7.3%	7.2%
Non-Operating Expenses	\$80,508	\$81,087	\$80,508	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$624,144	\$803,472	\$803,472	\$798,000	(0.7%)	(0.7%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%

Funding Sources (Where the Money Comes From)

Other Local Tx's: Gasoline Tx	\$1,626,768	\$2,298,168	\$2,477,355	\$2,530,398	2.1%	10.1%
Grants	\$0	\$0	\$0	\$0		
Fees & Srvc Chrgs*	\$31,832	\$71,000	\$9,572	\$350	(96.3%)	(99.5%)
Other Local Revenues **	\$26,111	\$27,100	\$39,476	\$10,485	(73.4%)	(61.3%)
Oper. Trnsfr (Transp. Stax Fd)	\$5,727,430	\$5,827,430	\$5,827,430	\$5,882,511	0.9%	0.9%
Dedicated Sources	\$7,412,141	\$8,223,698	\$8,353,833	\$8,423,744	0.8%	2.4%
General Sources	\$1,275	\$337,298	\$204,298	\$604,823	196.0%	79.3%
Total Funding Sources	\$7,413,416	\$8,560,996	\$8,558,131	\$9,028,567	5.5%	5.5%

* Fees and Services Charges are for street maintenance performed.

** Other Local Revenues include Sign Damage revenues, auction revenues, and miscellaneous revenues.

Note: General Sources for FY 2015 is amount freed up from phasing out of PILOT payments to Columbia Public Schools, Daniel Boone Regional Library, and Boone County Family Resources for loss of property taxes from the City purchasing the Columbia Energy Center. The FY 2014 includes the freed up amount along with the appropriation to cover snow removal expenses.

Description

The Street Division provides maintenance on 1315.46 lane miles of paved streets and 29.5 lane miles of unpaved streets. Maintenance not only includes roadway surfaces, but also includes snow removal, street cleaning, mowing of public right-of-ways, traffic signals, street signs, and pavement markings.

Highlights/Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands

- Continued emphasis will be given to our street maintenance program, including asphalt overlay, crack seal, and seal coat. A total of \$1,380,080 will be available for contractual street maintenance work during FY 2015.
- An additional \$200,000 is added in FY 2015 for street maintenance and construction materials to improve street surfaces and increase accessibility where sidewalks intersect streets.
- A new trailer mounted crack seal machine will be added to the fleet in FY 2015. Crack sealing is important maintenance, extending the useful life of pavement.
- A new GPS system purchased in FY 2014 will allow better tracking of snow removal equipment and better road condition information for roadway users beginning in FY 2015.

Highlights/Significant Changes

- The Street Division will replace a single axle dump truck and associated plow and spreader, configured for compressed natural gas (CNG) as well as two - 1 ton trucks equipped with plows and spreaders, also configured for CNG.
- The Street Division will replace a truck mounted street sweeper to continue the important work of preventing road debris from entering streams as well as improving safety for bicyclists.
- The Street Division has identified \$20,000 to continue the LED Signal replacement program.
- \$29,500 has been added to the traffic signing and pavement markings budget for additional sign and pavement marking installations, city-wide.
- A safety platform will be purchased and installed at the Salt Storage Facility located on Big Bear Boulevard. The platform will improve safety for the employees performing maintenance on salt spreaders.
- Street lighting expenses of \$229,000 originally budgeted in city general will now be budgeted and expensed in the street division.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6595 - Risk Management Specialist	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.05	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.05	0.05	0.05	0.05	
5901 - Director, Public Works	0.11	0.11	0.11	0.11	
5108 - Engineering Manager	0.25	0.25	0.25	0.25	
5106 - Asst. Director, Public Works	0.25	0.25	0.25	0.25	
5098/5113 - Eng. Specialist/Engineer*	0.00	1.00	1.00	1.00	
5090 - Pavement Specialist	1.00	0.00	0.00	0.00	
3033 - Traffic Signal Technician	2.00	2.00	2.00	2.00	
2311 - Street Maintenance Superintendent	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2306 - Public Works Supervisor II	4.00	4.00	4.00	4.00	
2303 - Equipment Operator III-773	6.00	6.00	6.00	7.00	1.00
2300 - Equipment Operator II-773	11.00	24.00	24.00	25.00	1.00
2299 - Equipment Operator I-733	13.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.16	1.05	1.05	1.05	
Total Personnel	40.92	40.81	40.81	42.81	2.00
Permanent Full-Time	40.92	40.81	40.81	42.81	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	40.92	40.81	40.81	42.81	2.00

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Capital Projects Fund - Streets and Sidewalks Projects

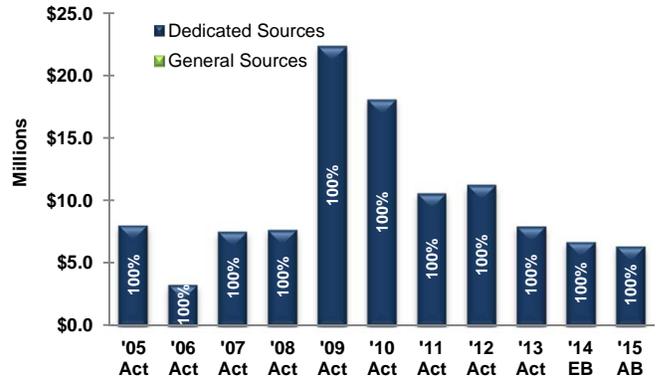
Capital Projects Fund - Streets & Sidewalks Projects

FY 2015 Total Expenditures By Category

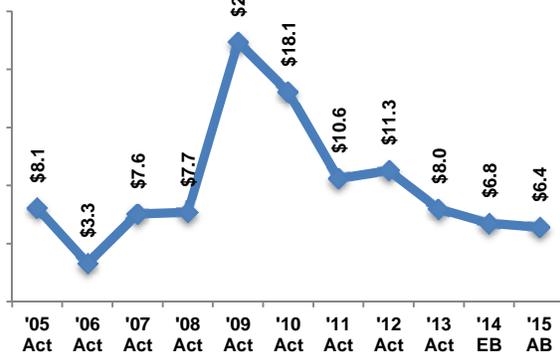


Utilities,
Services &
Misc.
100.00%

Funding Sources



Expenditure History (in Millions)



Permanent Positions

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$240,783	\$0	\$0	\$0		
Supplies & Materials	\$120,947	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$6,912,027	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Capital	\$706,446	\$0	\$0	\$0		
Other	\$2,000	\$0	\$0	\$0		
Total	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)
Total Expenses	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)

Funding Sources (Where the Money Comes From)

TDD and Other Sales Taxes	\$0	\$0	\$0	\$0		
Capital Fund Balance	\$0	\$0	\$0	\$0		
Prior Year Appropriations	(\$353,502)	\$1,157,800	\$1,157,800	\$0	(100.0%)	(100.0%)
Grants (CDBG, County, State, STO)	\$3,941,052	\$912,500	\$912,500	\$1,197,795	31.3%	31.3%
Oper. Trnsfr (Cap. Imprvmt Stax)	\$662,500	\$1,112,500	\$1,112,500	\$3,045,007	173.7%	173.7%
County Rd Dist Tax	\$2,083,417	\$3,400,000	\$3,400,000	\$2,042,126	(39.9%)	(39.9%)
Oper. Trnsfr (Transp Stax)	\$20,633	\$20,633	\$20,633	\$20,633	0.0%	0.0%
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$1,513,743	\$129,367	\$129,367	\$129,367	0.0%	0.0%
Misc. Rev (Dev. Contrib, Tax bills)	\$114,360	\$18,000	\$18,000	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$7,982,203	\$6,750,800	\$6,750,800	\$6,434,928	(4.7%)	(4.7%)
General Sources	\$0	\$0	\$0	(\$44,500)		
Total Funding Sources	\$7,982,203	\$6,750,800	\$6,750,800	\$6,390,428	(5.3%)	(5.3%)

Major Projects

Fiscal Impact

Continued implementation of the transportation plan approved in the 2005 ballot.

- Scott Blvd Phase 3 - Vawter School Road Route KK
- Stadium at Old 63 Intersection
- Worley Street & Clinkscapes Rd Improvements
- Avenue of the Columns
- Clark Lane Non-Motorized Improvement
- Elleta Blvd Sidewalk
- County House Trail/Pedway Phase 2 West
- Forum Pedestrian Bridge at Hinkson Creek

Authorized Personnel

Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
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There are no personnel assigned to this budget.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Streets							
1 Annual City/County/State Projects C40161 [ID: 9]							
Cap Imp S Tax	\$750,000	\$750,000					
Future FY 2015 Ballot			\$750,000	\$2,250,000	\$4,500,000		
PYA Cap Imp S Tax							
Total	\$450,000	\$750,000	\$750,000	\$2,250,000	\$4,500,000		
2 Annual Historic Brick Street Renovation C00234 [ID: 12]							
Future FY 2015 Ballot			\$50,000	\$150,000	\$300,000		
Total			\$50,000	\$150,000	\$300,000		
3 Annual Landscaping C40163 [ID: 13]							
Future FY 2015 Ballot			\$75,000	\$225,000	\$450,000		
Gen Fd/PI	\$75,000	\$75,000					
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$450,000		
4 Annual Neighbrhd Curb & Gutter Restoration C00235 [ID: 14]							
Total						2014	2015
5 Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]							
Future FY 2015 Ballot				\$150,000	\$150,000		
Gen Fd/PI	\$54,367	\$54,367	\$54,367	\$54,367			
PYA Transp S Tax	\$2,180						
Transp S Tax	\$20,633	\$20,633	\$20,633	\$20,633			
Total	\$77,180	\$75,000	\$75,000	\$225,000	\$150,000		
6 Annual Streets/Corridor Preservation C40158 [ID: 18]							
Future FY 2015 Ballot			\$500,000	\$1,500,000	\$3,500,000		
Total			\$500,000	\$1,500,000	\$3,500,000		
7 Additional Salt Storage Bldg (Mun Serv Center S) [ID: 1831]							
Future FY 2015 Ballot			\$740,000				
Total			\$740,000				
8 Discovery Parkway: Gans to New Haven [ID: 1155]							
Future Ballot			\$7,500,000				
Total			\$7,500,000				
9 GNM:Broadway & Dorsey St. pedestrian signal-C00553 [ID: 1331]							
Cap Imp S Tax	\$30,000						
Non-Motor Grant			\$198,000				
Total	\$30,000		\$198,000				
10 Rock Quarry Rd-Grindstone Prkwy to Stadium 9400 ft [ID: 115]							
Future Ballot			\$1,000,000				
Total			\$1,000,000				
11 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]							
Cap Imp S Tax		\$2,245,007					
Co Rd Tax Reb	\$3,400,000	\$2,042,126	\$1,094,553				
PYA - various	\$238,595						
Total	\$3,638,595	\$4,287,133	\$1,094,553				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Streets							
12 Stadium at Old 63 Intersection C00213 [ID: 146]						2012	2015
MoDot		\$278,495	\$423,550				
PYA Cap Imp S Tax	\$300,000						
Total	\$300,000	\$278,495	\$423,550				
13 Worley St and Clinkscales Rd Int Improvements [ID: 1854]						2014	2016
CDBG	\$23,500	\$145,145					
Total	\$23,500	\$145,145					
14 Clark Ln - Woodland Springs Ct to Ballenger [ID: 1022]						2016	2019
Future FY 2015 Ballot			\$630,000	\$5,670,000			
Total			\$630,000	\$5,670,000			
15 Fairview & Chapel Hill Intersection Imprvmnts [ID: 184]						2016	2017
Future FY 2015 Ballot			\$50,000	\$450,000			
Total			\$50,000	\$450,000			
16 Forum & Green Meadows Int Imprvmt [ID: 187]						2016	2019
Future FY 2015 Ballot			\$50,000	\$450,000			
Total			\$50,000	\$450,000			
17 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]						2016	2018
Future FY 2015 Ballot			\$1,370,000	\$12,330,000			
Total			\$1,370,000	\$12,330,000			
18 New Haven: Lemone to Warren [ID: 1205]						2016	2018
Future FY 2015 Ballot			\$310,000	\$2,790,000			
Total			\$310,000	\$2,790,000			
19 Old Mill Creek/Vawter-Nifong Intrsrctn Impr [ID: 191]						2016	2017
Future FY 2015 Ballot			\$75,000	\$675,000			
Total			\$75,000	\$675,000			
20 Sinclair - Nifong Intrsrctn Imprvmnts [ID: 190]						2016	2017
Future FY 2015 Ballot			\$190,000	\$1,710,000			
Total			\$190,000	\$1,710,000			
21 Vandiver & Parker Roundabout [ID: 1360]						2017	2018
Future Ballot				\$450,000			
Total				\$450,000			
22 Ash Street 4-Way Stop Removal [ID: 1525]						2018	2020
Future FY 2015 Ballot				\$220,000	\$1,980,000		
Total				\$220,000	\$1,980,000		
23 Grace Ln. - Richland to Stadium Extension [ID: 1535]						2018	2022
Future Ballot				\$320,000	\$2,880,000		
Total				\$320,000	\$2,880,000		
24 Maguire/Warren to New Haven - C00436 [ID: 1127]						2016	2020
Future FY 2015 Ballot			\$388,320		\$3,510,000		
PYA Cap FB							
Total			\$388,320		\$3,510,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Streets							
25 Nifong -Providence to Forum 4 Lane [ID: 97]						2017	2020
Future FY 2015 Ballot				\$1,060,000	\$9,540,000		
Total				\$1,060,000	\$9,540,000		
26 West Boulevard & Stewart Roundabout [ID: 1524]						2018	2020
Future Ballot				\$450,000			
Total				\$450,000			
Sidewalks							
27 Annual ADA Curb Ramp Installations [ID: 1877]						2014	
PYA Cap Imp S Tax	\$200,000						
Total	\$200,000						
28 Annual Downtown Sidewalk Improvements C00171 [ID: 10]							
Cap Imp S Tax	\$50,000	\$50,000	\$50,000				
Future Ballot				\$150,000	\$300,000		
Total	\$50,000	\$50,000	\$50,000	\$150,000	\$300,000		
29 Annual Sidewalk Major Maintenance C00148 [ID: 16]							
Cap Imp S Tax	\$25,000						
Future Ballot			\$150,000	\$450,000	\$900,000		
Total	\$25,000		\$150,000	\$450,000	\$900,000		
30 Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17])							
Bond Forfeitures	\$18,000						
Cap Imp S Tax	\$257,500						
Future FY 2015 Ballot			\$287,500	\$862,500	\$2,012,500		
PYA Cap Imp S Tax							
Total	\$75,500		\$287,500	\$862,500	\$2,012,500		
31 Avenue of the Columns (AOC) Phase 2 [ID: 1791]						2014	2015
PYA Cap Imp S Tax	\$365,000	\$285,000					
Total	\$365,000	\$285,000					
32 Carter Lane Sidewalk C00548 [ID: 1734]						2013	2016
Unfunded			\$380,000				
Total			\$380,000				
33 Clark Lane Non Motorized Improvement C00571 [ID: 1740]						2014	2014
PYA Cap Imp S Tax	\$540,303	\$159,697					
Total	\$540,303	\$159,697					
34 Downtown Ramps and Sidewalks 2013 C00523 [ID: 1553]						2013	2013
Total							
35 Downtown Ramps and Sidewalks 2014-C00539 [ID: 1569]						2013	2014
CDBG	\$89,000						
Total	\$89,000						
36 Elleta Blvd Sidewalk [ID: 1855]						2014	2016
CDBG		\$24,855					
PYA Cap Imp S Tax		\$30,745					
Total		\$55,600					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Sidewalks							
37 Garth Ave sidewalk gap (Sexton to Worley) [ID: 1857]						2014	2016
CDBG	\$26,500						
Unfunded			\$124,827				
Total	\$26,500		\$124,827				
38 GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]						2013	2015
Non-Motor Grant		\$704,800					
Total		\$704,800					
39 Locust Sidewalk (north side, 8th to 9th) [ID: 1856]						2014	2016
Unfunded			\$81,154				
Total			\$81,154				
40 Worley Street Sidewalks - Phase II C00509 [ID: 222]						2013	2014
CDBG	\$164,500						
Total	\$164,500						
41 Green Meadows Cr Sidewalk [ID: 1878]						2016	2017
Unfunded			\$5,500	\$49,500			
Total			\$5,500	\$49,500			
42 Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]						2016	2017
PYA Cap Imp S Tax			\$28,684	\$258,159			
Total			\$28,684	\$258,159			
43 Oakland Grvl - Smiley-Blue Rdg C00330 [ID: 170]						2026	
Unfunded					\$488,500		
Total					\$488,500		
44 Rangeline St Sdwk:Bus Loop 70-Big Bear Blvd [ID: 216]						2026	
Total							
Major Maintenance							
45 MM-Green Meadows Rd: Skylark Lane to Oaklawn Drive [ID: 1314]						2016	2016
Future FY 2015 Ballot			\$254,000				
Total			\$254,000				
46 MM-Royal Lytham Drive:Glen Eagle Dr to Chadwick Dr [ID: 1313]						2016	2016
Future Ballot			\$122,000				
Total			\$122,000				
47 MM-Southampton Dr - Providence, east 1500 ft. [ID: 1787]						2016	2016
Unfunded			\$375,000				
Total			\$375,000				
48 MM - Walnut from College to Old 63 [ID: 1841]						2017	2018
Future FY 2015 Ballot				\$500,000			
Total				\$500,000			
49 MM-Rangeline - Rogers to Wilkes [ID: 1779]						2017	2018
Future FY 2015 Ballot				\$250,000			
Total				\$250,000			

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	
					D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary						
Bond Forfeitures	\$18,000					
Cap Imp S Tax	\$1,112,500	\$3,045,007	\$50,000			
CDBG	\$303,500	\$170,000				
Co Rd Tax Reb	\$3,400,000	\$2,042,126	\$1,094,553			
Gen Fd/PI	\$129,367	\$129,367	\$54,367	\$54,367		
MoDot		\$278,495	\$423,550			
Non-Motor Grant		\$704,800	\$198,000			
Transp S Tax	\$20,633	\$20,633	\$20,633	\$20,633		
New Funding	\$4,984,000	\$6,390,428	\$1,841,103	\$75,000		\$0
PYA - various	\$238,595					
PYA Cap Imp S Tax	\$905,303	\$475,442	\$28,684	\$258,159		
PYA Transp S Tax	\$2,180					
Prior Year Funding	\$1,146,078	\$475,442	\$28,684	\$258,159		\$0
Future FY 2015 Ballot			\$5,719,820	\$31,242,500		\$25,942,500
Future Funding			\$5,719,820	\$31,242,500		\$25,942,500
Future Ballot			\$8,772,000	\$1,820,000		\$4,080,000
Future Ballot			\$8,772,000	\$1,820,000		\$4,080,000
Unfunded			\$966,481	\$49,500		\$488,500
Unfunded			\$966,481	\$49,500		\$488,500
Total	\$6,130,078	\$6,865,870	\$17,328,088	\$33,445,159		\$30,511,000

Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

1	Bourn Ave Traffic Calming [ID: 1690]	2012	2013
2	Broadway Pavement Improvement Project [ID: 1772]	2014	2014
3	Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]	2008	2010
4	College Ave & Ashland Rd Intersection Improvement [ID: 1851]	2018	2019
5	College Ave & Rollins Rd Intersection Improvements [ID: 1852]	2016	2017
6	College Ave & University Ave Intersection Improve [ID: 1850]	2017	2018
7	College Avenue Crosswalks & Barrier-C00536 [ID: 1591]	2013	2014
8	Elleta Blvd. Speed Humps [ID: 1859]	2013	2014
9	Fairview & Ash Temporary Traffic Signal [ID: 1587]	2013	2013
10	Gans Rd:Interchange at 63 C00237 [ID: 61]	2006	2008
11	GNM: Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]	2013	2015
12	GNM:Bike Blvd upgrd-Wabash to Hominy Trail-C00546 [ID: 1592]	2013	2014
13	Lee School Pedestrian Crosswalks/Barrier Median [ID: 1849]	2029	2029
14	Prairie Lane Connection C00492 [ID: 1371]	2012	2013
15	Providence Corridor- Burnham Inter PH1 C00290 [ID: 39]	2010	2015
16	Ridgemont Bridge Repair C00568 [ID: 1764]	2013	2014

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

17	Rustic Road C00531 [ID: 1322]					2013	2014
18	Salt Brine Improvement Project C00499 [ID: 1389]					2012	2012
19	Salt Storage Facility Augur System C00500 [ID: 1388]					2012	2012
20	Scott Blvd Ph 2: Vawter - Brookview - C00319 [ID: 128]					2008	2013
21	Short Street Garage Traffic Mitigation C00493 [ID: 1473]					2012	2015
22	Signal Improv@Green Meadows Grindstone Shop C00552 [ID: 1763]					2013	2014
23	Stadium TDD:740 Corridor Mall-Brdwy to I70 C00317 [ID: 208]					2008	2013
24	Trinity & Allen Speed Humps C00549 [ID: 1762]					2014	2014
25	Vandiver Drive & Paris Road C00522 [ID: 1523]					2015	2015

Sidewalks

26	Audible Pedestrian Signals C00551 [ID: 1769]					2013	2014
27	Chapel Hill Road Sidewalk at Scott Blvd [ID: 1848]					2015	2015
28	College Ave and Broadway Ped Signals [ID: 1842]					2014	2014
29	Fairview Rd Sdwk - School to N of Rollins C00411 [ID: 57]					2010	2013
30	Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]					2012	2014
31	GNM: Ashland Road Sidewalk and Intersection C00524 [ID: 1575]					2013	2014
32	GNM: Fairview Road Sidewalk C00525 [ID: 1573]					2013	2014
33	GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]					2008	2014
34	GNM: Manor Drive Sidewalk C00526 [ID: 1572]					2013	2015
35	GNM: Sidewalk Segments [ID: 1482]					2010	2015
36	GNM:Downtown Hub:Prov/Douglass-Flat Brnch C00431 [ID: 1131]					2008	2010
37	GNM:Green Mead to Rock Brdg C00358 [ID: 438]					2007	2010
38	GNM:Katy Place Connection C00373 [ID: 1090]					2008	2009
39	GNM:Old 63: Grindstone C00331 [ID: 174]					2008	2010
40	GNM:Providence - Wilkes to Texas C00332 [ID: 176]					2009	2013
41	GNM:Wilson/Forum to MKT connection C00374 [ID: 1091]					2008	2010
42	Nifong-Bethel Sidewalk C00501 [ID: 1538]					2015	2015
43	Non-motorized Funding Grant C00271 [ID: 99]					2007	2007
44	Texas Av Sdwk - N Side Garth-Providence C00440 [ID: 142]					2010	2013

Major Maintenance

45	MM-Keene Street: Broadway to I-70 Drive C00573 [ID: 1317]					2014	2014
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Streets, Sidewalks and Major Maintenance Impact of Capital Projects

Annual Streets/Corridor Preservation C40158 [ID: 18]

Approximately 20 miles of streets are added each year in which maintenance, signage and snow removal will occur.

Audible Pedestrian Signals C00551 [ID: 1769]

Installation by City Forces

Avenue of the Columns (AOC) Phase 2 [ID: 1791]

Yes

Brown Station Rd-Starke Av to Rte. B C00409 [ID: 38]

Unknown

Chapel Hill Road Sidewalk at Scott Blvd [ID: 1848]

None, maintenance is the responsibility of the adjoining landowners

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Streets, Sidewalks and Major Maintenance Impact of Capital Projects

Streets

Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]

Approximately \$12,500/mile for maintenance (cleaning, traffic (signs), snow removal). 7 yr. rotation for seal coat of approximately \$1.05/sq. yd. and if mill/overlay is needed on a 14 yr. rotation costing approximately \$5.40/sq. yd.

College Ave & Ashland Rd Intersection Improvement [ID: 1851]

None, MoDOT Facility

College Ave & Rollins Rd Intersection Improvements [ID: 1852]

None, MoDOT Facility

College Ave & University Ave Intersection Improve [ID: 1850]

None, MoDOT Facility

Elleta Blvd Sidewalk [ID: 1855]

none

Fairview & Ash Temporary Traffic Signal [ID: 1587]

Additional Traffic signal to maintain

Garth Ave sidewalk gap (Sexton to Worley) [ID: 1857]

none

GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]

\$2,000 - \$3,000 annual maintenance

GNM:Green Mead to Rock Brdg C00358 [ID: 438]

\$1,500 - \$2,000 annual maintenance.

Green Meadows Cr Sidewalk [ID: 1878]

on-going maintenance, snow removal

Lee School Pedestrian Crosswalks/Barrier Median [ID: 1849]

\$2,500/year

Locust Sidewalk (north side, 8th to 9th) [ID: 1856]

none

Nifong-Bethel Sidewalk C00501 [ID: 1538]

None

Old Route K Sidewalk [ID: 1771]

Unknown at this time

Rock Quarry Rd-Nifong to Grindstone Prkwy C00069 [ID: 116]

Unknown

Rustic Road C00531 [ID: 1322]

Weather and Funding

Worley St and Clinkscals Rd Int Improvements [ID: 1854]

Additional pedestrian signals to maintain

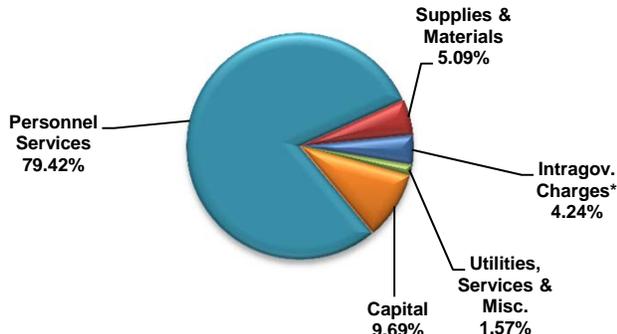
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

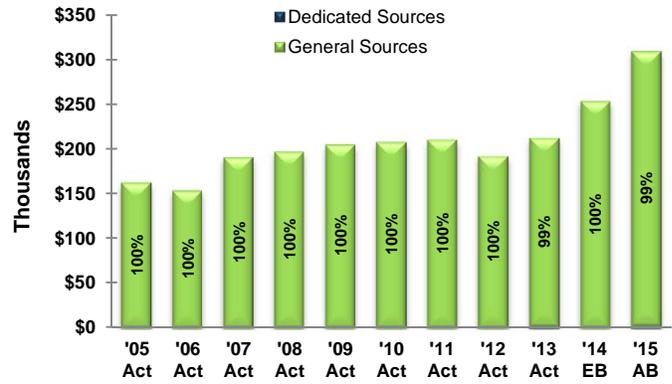
Public Works -
Parking Enforcement
(General Fund)

Public Works - Parking Enforcement (General Fund)

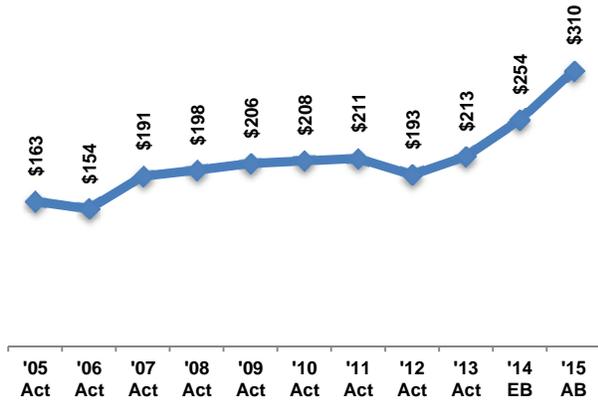
FY 2015 Total Expenditures By Category



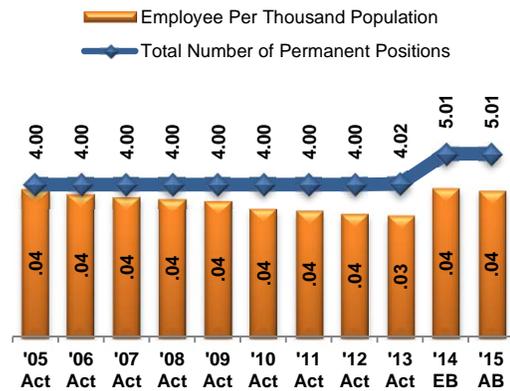
Funding Sources



Expense History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$194,219	\$227,904	\$226,912	\$245,977	8.4%	7.9%
Supplies & Materials	\$6,989	\$13,150	\$12,470	\$15,752	26.3%	19.8%
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges*	\$6,542	\$7,239	\$7,239	\$13,131	81.4%	81.4%
Utilities, Services & Misc.	\$5,342	\$7,839	\$7,442	\$4,857	(34.7%)	(38.0%)
Capital	\$0	\$0	\$0	\$30,000		
Other	\$0	\$0	\$0	\$0		
Total	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%

*Intragov. charges will now be reflected in departmental budgets. Inc/Dec to FY 15 without charges is \$47,693 or 19.2%

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Operating Expenses	\$213,092	\$256,132	\$254,063	\$279,717	10.1%	9.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$30,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Oper. Trnsfr (Transp. Stax Fd)	\$0	\$0	\$0	\$0		
Other Local Revenues	\$1,275	\$0	\$0	\$2,000		
Dedicated Sources	\$1,275	\$0	\$0	\$2,000		
General Sources	\$211,817	\$256,132	\$254,063	\$307,717	21.1%	20.1%
Total Funding Sources	\$213,092	\$256,132	\$254,063	\$309,717	21.9%	20.9%

Description

Parking Enforcement Division currently has five full-time enforcement personnel. Working together on a weekly schedule, they enforce Chapter 14 of the City ordinances.

Objectives

The Parking Enforcement Division is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. The Parking Enforcement Section is responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones.

Highlights/Significant Changes

- Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.
- Special emphasis will be educating the public of a one hour increase in parking meter hours from 8:00 am through 6:00 pm to **8:00 am through 7:00 pm.** and that parking is enforced during those hours Monday through Saturday.
- Parking is enforced Monday through Friday 8:00 am - 6:00 pm in all garages.
- Meetings will continue with representatives from Benton-Stephens and East Campus neighborhoods to assess their parking needs. The installation of meters, creation of a Residential Parking by Permit Only program and additional parking ordinances are just a few of the many possible changes that staff will present to Council in FY 2015.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>	<u>Position Changes</u>
5901 - Director, Public Works	0.01	0.01	0.01	0.01	
3021 - Parking Enforcement Agent	4.00	5.00	5.00	5.00	
1006 - Senior Admin. Support Asst.	0.01	0.00	0.00	0.00	
Total Personnel	4.02	5.01	5.01	5.01	
Permanent Full-Time	4.02	5.01	5.01	5.01	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.02	5.01	5.01	5.01	

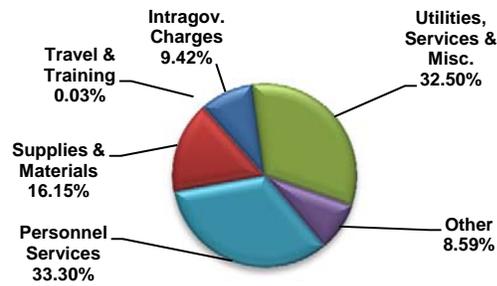
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Transit Fund

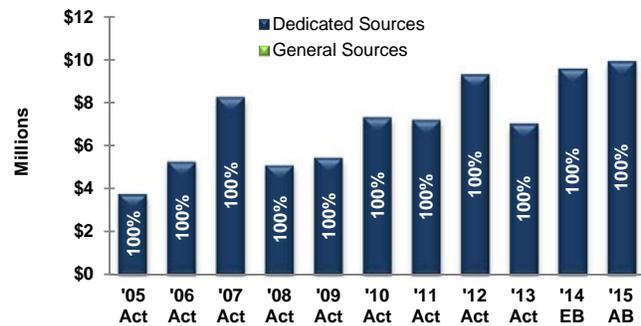
(Enterprise Fund)

Transit Fund (Enterprise Fund)

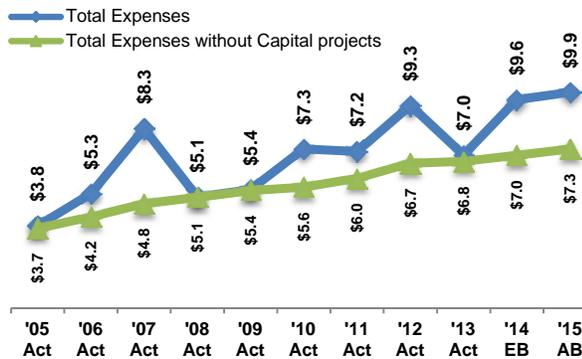
FY 2015 Total Expenditures By Category



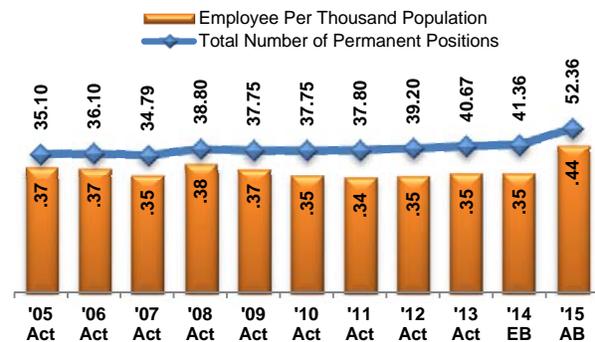
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$3,040,968	\$3,151,331	\$3,146,810	\$3,306,879	5.1%	4.9%
Supplies & Materials	\$1,472,058	\$1,615,609	\$1,503,891	\$1,604,234	6.7%	(0.7%)
Travel & Training	\$2,853	\$3,256	\$7,248	\$3,256	(55.1%)	0.0%
Intragov. Charges	\$856,331	\$919,066	\$919,066	\$935,914	1.8%	1.8%
Utilities, Services & Misc.	\$871,308	\$3,092,270	\$3,159,356	\$3,227,629	2.2%	4.4%
Capital	\$13,000	\$0	\$0	\$0		
Other	\$783,273	\$852,885	\$852,885	\$853,070	0.0%	0.0%
Total	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%
Operating Expenses	\$5,912,697	\$6,227,001	\$6,169,606	\$6,472,218	4.9%	3.9%
Non-Operating Expenses	\$827,758	\$854,385	\$866,619	\$854,570	(1.4%)	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$13,000	\$0	\$0	\$0		
Capital Projects	\$286,336	\$2,553,031	\$2,553,031	\$2,604,194	2.0%	2.0%
Total Expenses	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$2,050,092	\$2,223,542	\$2,417,200	\$2,276,863	(5.8%)	2.4%
Interest Revenue	\$8,324	\$22,834	\$35,632	\$35,632	0.0%	56.0%
Fees and Service Charges	\$2,080,065	\$2,256,769	\$2,273,854	\$2,103,302	(7.5%)	(6.8%)
Other Local Revenues	\$65,823	\$45,800	\$46,921	\$43,600	(7.1%)	(4.8%)
Transfers and Capital Contrib. *	\$2,785,076	\$4,948,121	\$2,986,746	\$4,470,810	49.7%	(9.6%)
Use of Prior Year Sources	\$50,411	\$137,351	\$1,828,903	\$1,000,775	(45.3%)	628.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%

* Transfers from Transportation 1/2 cent Sales Tax Fund, Parking Fund and Convention and Visitor's Fund. Capital Contributions are capital grants from the FTA.

Description

Columbia Transit (CT) operates to transport our Customers to their destination in a reliable and courteous manner. Our goal is to provide mass transportation to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on Customer Service.

Highlights/Significant Changes

Strategic Priorities: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- The Transit Division made a major transition on August 4th, 2014 with a retooling of all fixed routes to a more efficient networked system, eliminating the Wabash Station as the central hub of the system. Major components of the project are as follows;
 - Two higher frequency connector routes, seven neighborhood routes, one downtown orbiter and one commuter route

Highlights/Significant Changes (cont)

- All bus stop signs will be changed to provide more information to the customer
- Maps and schedules have been completely redesigned for clarity and ease of use
- The system will be completely rebranded from Columbia Transit to COMO Connect.
- Fares will remain the same, however a new daily pass will be added and the system will become free at the farebox for all students under 18 years of age with valid school ID or State issued ID with birth date.
- Due to the Affordable Care Act numerous temporary positions were converted to permanent positions in FY 2015.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Columbia Transit	22.16	21.00	23.60	34.60	11.00
Paratransit System	14.25	15.85	13.50	15.50	2.00
University Shuttle	2.26	2.51	2.26	2.26	
Fast Cat	2.00	2.00	2.00	0.00	(2.00)
Total Personnel	40.67	41.36	41.36	52.36	11.00
Permanent Full-Time	40.67	41.36	41.36	52.36	11.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	40.67	41.36	41.36	52.36	11.00

Fee and Service Charge Information

	FY 2012	FY 2013	FY 2014	FY 2015
Regular Fares:				
Full Fare Daily Pass	N/A	N/A	N/A	\$3.00
Per Ride	\$1.50	\$1.50	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$55.00	\$55.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$30.00	\$30.00	\$30.00	\$30.00
Under 5 years of age	Free	Free	Free	Free
(K-12th Grade) w/ valid school or state ID.	\$0.75	\$0.75	\$0.75	Free
Disabled, elderly and medicare recipients fares:				
Half Fare Daily Pass	\$0.00	\$0.00	\$0.00	\$1.50
Per Ride	\$0.75	\$0.75	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$25.00	\$25.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$15.00	\$15.00	\$15.00	\$15.00
Students (of any university, college, or trade school in the City of Columbia, with the showing of valid student ID)				
Per Regular Semester	\$100.00	\$100.00	\$100.00	\$100.00
Any agency, entity, organization or business (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000		\$62.50	\$62.50	\$65.00
Per regular semester if purchased in groups of more than 1,000		\$50.00	\$50.00	\$50.00
Paratransit Services:				
Certified ADA eligible persons or companion, per ride	\$2.00	\$2.00	\$2.00	\$2.00
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Operating Grants	\$2,276,863	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Interest	\$35,632	\$35,632	\$35,632	\$35,632	\$35,632
Fees and Service Charges	\$2,103,302	\$2,124,335	\$2,145,578	\$2,167,034	\$2,188,704
Other Local Revenues	\$43,600	\$43,600	\$43,600	\$43,600	\$43,600
	\$4,459,397	\$4,003,567	\$4,024,810	\$4,046,266	\$4,067,936
<i>Projected additional growth in TST*</i>	<i>\$110,162</i>	<i>\$112,365</i>	<i>\$114,613</i>	<i>\$116,904</i>	<i>\$119,242</i>
Operating Subsidy from TST Fd	\$2,091,075	\$2,203,440	\$2,318,053	\$2,434,957	\$2,554,199
TST funding for Capital Projects	\$524,194	\$470,000	\$470,000	\$470,000	\$470,000
Total Sources From TST Fd	\$2,615,269	\$2,673,440	\$2,788,053	\$2,904,957	\$3,024,199
Transfer from Parking	\$270,273	\$270,273	\$270,273	\$270,273	\$270,273
Transfer from CVB	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Financial Sources	\$7,356,939	\$6,959,280	\$7,095,136	\$7,233,495	\$7,374,408

Financial Uses					
Personnel Services	\$3,306,879	\$3,373,017	\$3,440,477	\$3,509,287	\$3,579,472
Supplies & Materials	\$1,604,234	\$1,636,319	\$1,669,045	\$1,702,426	\$1,736,474
Travel & Training	\$3,256	\$3,289	\$3,322	\$3,355	\$3,389
Intragovernmental	\$935,914	\$954,632	\$973,725	\$993,200	\$1,013,063
Utilities, Services, & Misc.	\$621,935	\$634,374	\$647,061	\$660,002	\$673,202
Non-Operating Expenses	\$3,030	\$3,030	\$3,030	\$3,030	\$3,030
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects (TST Funding)	\$524,194	\$470,000	\$470,000	\$470,000	\$470,000
Total Est. Expenditure Uses	\$6,999,442	\$7,074,661	\$7,206,660	\$7,341,299	\$7,478,631

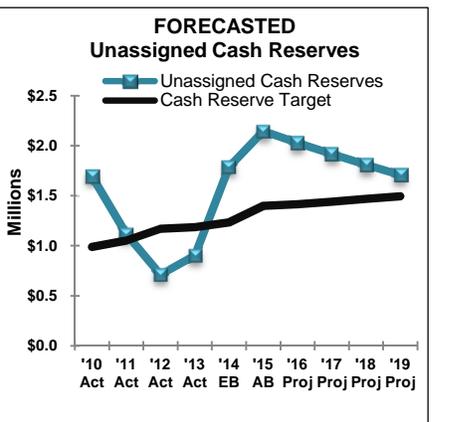
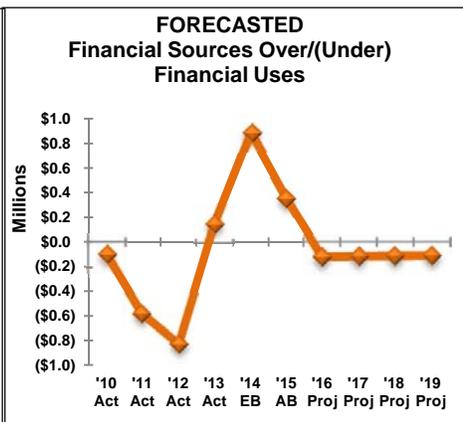
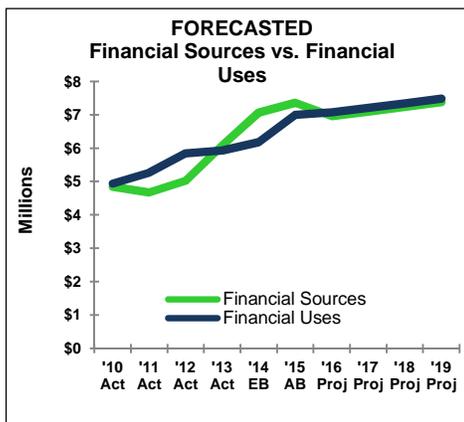
Sources Over/(Under) Uses	\$357,497	(\$115,381)	(\$111,524)	(\$107,804)	(\$104,224)
Beginning Unassigned Cash Reserve	\$1,788,017	\$2,145,514	\$2,030,133	\$1,918,608	\$1,810,804
Ending Unassigned Cash Reserve	\$2,145,514	\$2,030,133	\$1,918,608	\$1,810,804	\$1,706,580

Cash Reserve Target (20% Fin. Uses)	\$1,399,888	\$1,414,932	\$1,441,332	\$1,468,260	\$1,495,726
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Cash Above/(Below) Cash Reserve Target	\$745,626	\$615,201	\$477,276	\$342,544	\$210,854
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*Projected additional growth in transportation sales tax is being split 25% with Streets, 50% with Transit and 25% with Airport.

Growth Rate of Ridership	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate Federal Operating Grants	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate of Personnel	2.00%		2.00%	2.00%	2.00%
Growth Rate of Other Operating	2.00%	2.00%	2.00%	2.00%	2.00%
Growth Rate of Other	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate of Subsidy	2.00%	2.00%	2.00%	2.00%	2.00%



Transit Fund

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Fixed Route:						
Personnel Services	\$1,443,415	\$1,169,791	\$1,602,873	\$1,779,765	11.0%	52.1%
Supplies and Materials	\$910,633	\$885,599	\$911,047	\$1,088,120	19.4%	22.9%
Travel and Training	\$2,714	\$3,256	\$7,248	\$3,256	(55.1%)	0.0%
Intragovernmental Charges	\$632,079	\$668,557	\$668,557	\$668,397	(0.0%)	(0.0%)
Utilities, Services, & Misc.	\$406,149	\$307,631	\$387,303	\$393,936	1.7%	28.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$783,273	\$852,885	\$852,885	\$853,070	0.0%	0.0%
Total	\$4,178,263	\$3,887,719	\$4,429,913	\$4,786,544	8.1%	23.1%
Paratransit:						
Personnel Services	\$815,106	\$897,863	\$774,923	\$782,960	1.0%	(12.8%)
Supplies and Materials	\$246,570	\$237,014	\$244,535	\$238,934	(2.3%)	0.8%
Travel and Training	\$139	\$0	\$0	\$0		
Intragovernmental Charges	\$184,833	\$201,103	\$201,103	\$215,675	7.2%	7.2%
Utilities, Services, & Misc.	\$110,730	\$84,490	\$113,593	\$101,368	(10.8%)	20.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,357,378	\$1,420,470	\$1,334,154	\$1,338,937	0.4%	(5.7%)
University Shuttle:						
Personnel Services	\$575,560	\$726,275	\$496,838	\$744,154	49.8%	2.5%
Supplies and Materials	\$214,289	\$277,280	\$216,926	\$277,180	27.8%	(0.0%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$39,419	\$44,492	\$44,492	\$51,842	16.5%	16.5%
Utilities, Services, & Misc.	\$55,026	\$110,500	\$80,856	\$128,131	58.5%	16.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$884,294	\$1,158,547	\$839,112	\$1,201,307	43.2%	3.7%
FastCat:						
Personnel Services	\$206,887	\$357,402	\$272,176	\$0	(100.0%)	(100.0%)
Supplies and Materials	\$98,153	\$215,716	\$131,383	\$0	(100.0%)	(100.0%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$4,914	\$4,914	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$15,480	\$36,618	\$24,573	\$0	(100.0%)	(100.0%)
Capital	\$13,000	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$333,520	\$614,650	\$433,046	\$0	(100.0%)	(100.0%)
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$2,413	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$283,923	\$2,553,031	\$2,553,031	\$2,604,194	2.0%	2.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$286,336	\$2,553,031	\$2,553,031	\$2,604,194	2.0%	2.0%
Department Totals						
Personnel Services	\$3,040,968	\$3,151,331	\$3,146,810	\$3,306,879	5.1%	4.9%
Supplies and Materials	\$1,472,058	\$1,615,609	\$1,503,891	\$1,604,234	6.7%	(0.7%)
Travel and Training	\$2,853	\$3,256	\$7,248	\$3,256	(55.1%)	0.0%
Intragovernmental Charges	\$856,331	\$919,066	\$919,066	\$935,914	1.8%	1.8%
Utilities, Services, & Misc.	\$871,308	\$3,092,270	\$3,159,356	\$3,227,629	2.2%	4.4%
Capital	\$13,000	\$0	\$0	\$0		
Other	\$783,273	\$852,885	\$852,885	\$853,070	0.0%	0.0%
Total	\$7,039,791	\$9,634,417	\$9,589,256	\$9,930,982	3.6%	3.1%

Transit Fund

Authorized Personnel by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Fixed Route:					
6595 - Risk Management Specialist	0.20	0.20	0.20	0.20	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Senior Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director, Public Works	0.11	0.11	0.11	0.11	
5800 - Asst. to the Public Works Dir.	0.10	0.10	0.10	0.10	
5106 - Asst Director, Public Works	0.20	0.00	0.00	0.00	
4810 - Marketing Specialist	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.25	0.25	0.25	0.25	
4702 - Multi-Modal Manager	0.50	0.50	0.50	0.50	
2505 - Transportation Superintendent	0.62	0.62	0.62	0.62	
2504 - Bus Supervisor	2.00	2.40	3.00	3.00	
2503 - Lead Bus Driver-773	0.00	6.00	6.00	6.00	
2502 - Bus Driver-773*	14.25	7.00	9.00	19.00	10.00
2397 - Maintenance Assistant-773	1.00	1.00	1.00	2.00	1.00
1006 - Senior Admin. Support Assistant	0.73	0.62	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	0.62	0.62	
Total Personnel	22.16	21.00	23.60	34.60	11.00
Permanent Full-Time	22.16	21.00	23.60	34.60	11.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.16	21.00	23.60	34.60	11.00
<i>*FY 2015 Due to the Affordable Care Act several temporary positions were converted to permanent positions.</i>					
Paratransit:					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor	1.00	1.35	1.00	1.00	
2502 - Bus Driver-773	10.75	12.00	10.00	12.00	2.00
1006 - Senior Admin. Support Assistant	0.25	0.25	0.00	0.00	
1005 - Administrative Support Assistant	2.00	2.00	2.25	2.25	
Total Personnel	14.25	15.85	13.50	15.50	2.00
Permanent Full-Time	14.25	15.85	13.50	15.50	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.25	15.85	13.50	15.50	2.00
University Shuttle:					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor	1.00	1.25	1.00	1.00	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.13	0.13	0.00	0.00	
1005 - Administrative Support Assistant	0.00	0.00	0.13	0.13	
Total Personnel	2.26	2.51	2.26	2.26	
Permanent Full-Time	2.26	2.51	2.26	2.26	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.26	2.51	2.26	2.26	
FastCat:					
2502 - Bus Driver-773	2.00	2.00	2.00	0.00	(2.00)
Total Personnel	2.00	2.00	2.00	0.00	(2.00)
Permanent Full-Time	2.00	2.00	2.00	0.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	0.00	(2.00)
Department Totals					
Permanent Full-Time	40.67	41.36	41.36	52.36	11.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	40.67	41.36	41.36	52.36	11.00

Description

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants.

Fiscal Impact

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

Major Projects

- Purchase (2) 40 ft buses by the January 2015 using funds from a Federal *State of Good Repair* Grant. At this time all future vehicles are scheduled to be powered by compressed natural gas (CNG). These new vehicles are replacing vehicles beyond their useful service life.
- Seek funding for scheduled replacement of additional Paratransit vans and heavy-duty buses. Transit has requested replacement of 13 heavy duty diesel buses with CNG fuel vehicles via a TIGER grant application. In addition, a request has been made for enroute amenity upgrades to include state of the art waiting shelters with intelligent signage and solar lighting.
- Students in the University of Missouri Sustainable Technologies class have designed innovative bus shelters for the COMO Connect System. A public input session concluded in June of 2014 and the new designs will be evaluated by Transit staff against a variety of metrics. Funding is available via two capital Federal grants to place at least 10 of the shelters. Additional Federal funds should soon be apportioned by MODOT for more bus shelter placement.

Transit

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Transit

1 Annual Bus replacement-C47053 [ID: 1560]							
FTA Grant	\$2,663,031	\$1,880,000	\$1,880,000	\$5,640,000	\$13,160,000		
Total	\$2,663,031	\$1,880,000	\$1,880,000	\$5,640,000	\$13,160,000		
2 Annual Transit Project C47050 [ID: 1549]						2013	2026
PYA Transp S Tax	\$15,361						
Transp S Tax		\$470,000	\$470,000	\$1,410,000	\$3,290,000		
Total		\$470,000	\$470,000	\$1,410,000	\$3,290,000		
3 Benches and Shelters Grant MO-0124 - C47048 [ID: 1810]						2014	2015
FTA Grant	\$16,775						
Transp S Tax		\$4,194					
Total	\$16,775	\$4,194					
4 CoMO Connect Bus Shelters - C47056 [ID: 1798]						2014	2014
MoDot	\$200,000						
PYA Transp S Tax	\$50,000						
Total	\$250,000						
5 Paratransit Vehicle Replmnt, Bus Shelters-C47055 [ID: 1797]						2015	2015
MoDot		\$200,000					
Transp S Tax		\$50,000					
Total		\$250,000					
6 Bus Priority-Traffic Signal System C47046 [ID: 1354]						2012	2020
FTA Grant					\$80,000		
Transp S Tax					\$20,000		
Total					\$100,000		

Transit Funding Source Summary

FTA Grant	\$2,679,806	\$1,880,000	\$1,880,000	\$5,640,000	\$13,240,000
MoDot	\$200,000	\$200,000			
Transp S Tax		\$524,194	\$470,000	\$1,410,000	\$3,310,000
New Funding	\$2,879,806	\$2,604,194	\$2,350,000	\$7,050,000	\$16,550,000
PYA Transp S Tax	\$45,361				
Prior Year Funding	\$45,361				\$0
Total	\$2,925,167	\$2,604,194	\$2,350,000	\$7,050,000	\$16,550,000

Transit Current Capital Projects

1 Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]	2009	2014
2 Benches and Shelters Grant MO-04-0133 - C47029 [ID: 906]	2009	2014
3 GFI Farebox Upg. Repl. Electrnc Motherboards C47018 [ID: 907]	2010	2014
4 Rpl. (2) Heavy Duty Buses - C47049 [ID: 1565]	2012	2012
5 Rpl. (6) Paratransit Vans C47038 [ID: 911]	2009	2014

Transit Impact of Capital Projects

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Transit Impact of Capital Projects

Transit

Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]

\$4,200/yr.

Benches and Shelters Grant MO-0124 - C47048 [ID: 1810]

\$2,500 annually for maintenance and upkeep

Benches and Shelters Grant MO-04-0133 - C47029 [ID: 906]

\$2,500 Annually for maintenance and upkeep.

CoMO Connect Bus Shelters - C47056 [ID: 1798]

Shelter maintenance efforts will need to be increased

GFI Farebox Upg. Repl. Electrnc Motherboards C47018 [ID: 907]

\$10,000 Annually for maintenance and cleaning

Paratransit Vehicle Replmnt, Bus Shelters-C47055 [ID: 1797]

Maintenance efforts will need to be increased for bus shelters

Rpl. (6) Paratransit Vans C47038 [ID: 911]

\$31,350 Annually for fuel and maintenance per vehicle. Compressed Natural Gas (CNG): (approx) \$82,500/van. Additional costs to install a special fueling station for CNG based on industry standards are in excess of 1 million dollars, other expenses are incurred to modify vehicle storage facilities to meet facility venting and heating changes, compressor stations etc. Also based on industry standards

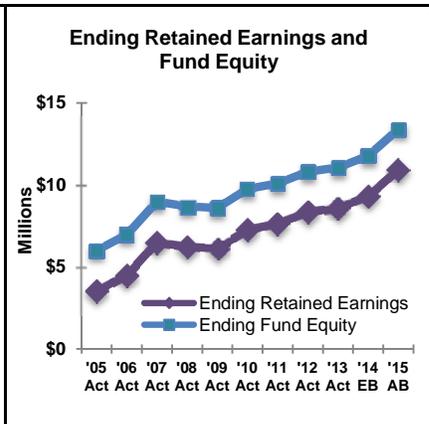
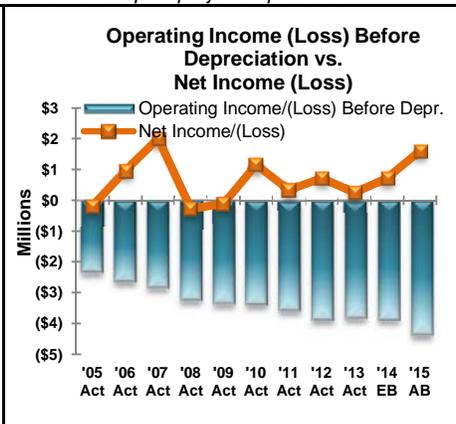
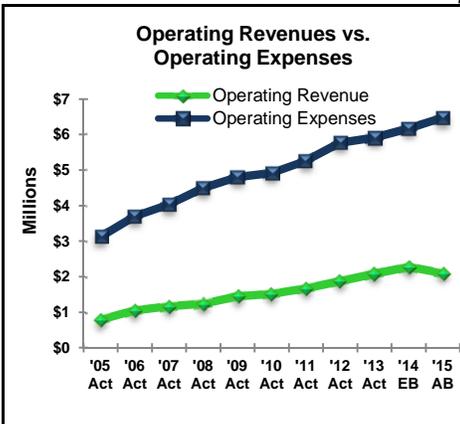
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Transit Fund

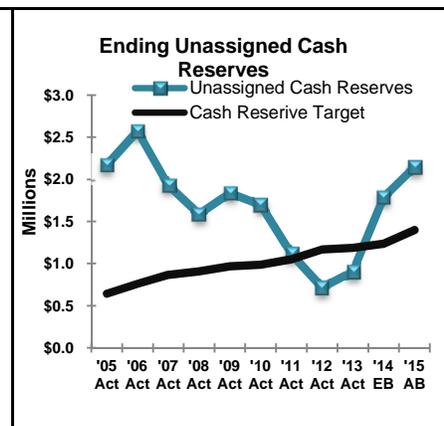
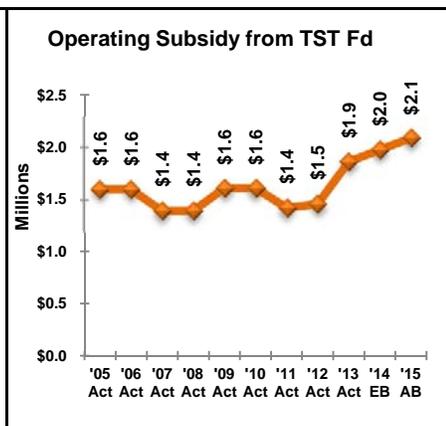
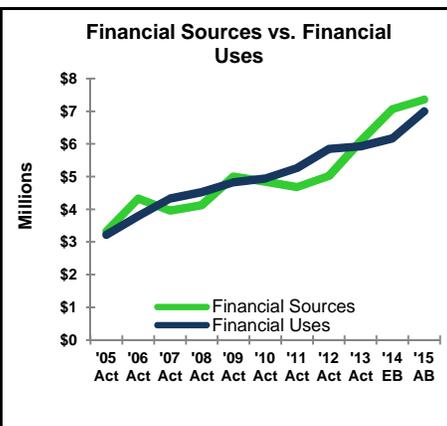
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
FastCat	\$81,595	\$142,826	\$66,154	\$0
Fares	\$555,482	\$386,000	\$259,000	\$264,770
School Passes	\$55,334	\$50,000	\$70,000	\$310,000
Special	\$189,418	\$262,518	\$457,375	\$83,500
Paratransit	\$173,276	\$167,500	\$173,400	\$161,000
University Shuttle	\$1,024,960	\$1,247,925	\$1,247,925	\$1,284,032
Total Operating Revenues	\$2,080,065	\$2,256,769	\$2,273,854	\$2,103,302
Operating Expenses:				
Personnel Services	\$3,040,968	\$3,151,331	\$3,146,810	\$3,306,879
Supplies & Materials	\$1,469,645	\$1,615,609	\$1,503,891	\$1,604,234
Travel & Training	\$2,853	\$3,256	\$7,248	\$3,256
Intragovernmental Charges	\$856,331	\$919,066	\$919,066	\$935,914
Utilities Services & Other Misc.	\$542,900	\$537,739	\$592,591	\$621,935
Total Operating Expenses	\$5,912,697	\$6,227,001	\$6,169,606	\$6,472,218
Operating Income (Loss) Before Depreciation	(\$3,832,632)	(\$3,970,232)	(\$3,895,752)	(\$4,368,916)
Depreciation	(\$782,721)	(\$851,540)	(\$851,540)	(\$851,540)
Operating Income	(\$4,615,353)	(\$4,821,772)	(\$4,747,292)	(\$5,220,456)
Non-Operating Revenues:				
Investment Revenue	\$8,324	\$22,834	\$35,632	\$35,632
Revenue From Other Gov't Units	\$2,050,092	\$2,223,542	\$2,417,200	\$2,276,863
Misc. Non-Operating Revenue	\$65,823	\$45,800	\$46,921	\$43,600
Total Non-Operating Revenues	\$2,124,239	\$2,292,176	\$2,499,753	\$2,356,095
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$1,689	\$1,500	\$1,500	\$1,500
Loss on Disposal Assets	\$42,796	\$0	\$12,234	\$0
Total Non-Operating Expenses	\$44,485	\$1,500	\$13,734	\$1,500
Operating Transfers:				
Operating Subsidy from TST Fd	\$1,866,813	\$1,980,913	\$1,980,913	\$2,091,075
Operating Transfers From Other Funds	\$14,000	\$304,177	\$304,177	\$282,273
Transfers for Local Match of CIP Projects	\$665,758	\$0	\$0	\$524,194
Operating Transfers To Other Funds	(\$552)	(\$1,345)	(\$1,345)	(\$1,530)
Total Operating Transfers	\$2,546,019	\$2,283,745	\$2,283,745	\$2,896,012
Net Income Before Capital Contributions	\$10,420	(\$247,351)	\$22,472	\$30,151
Capital Contribution	\$238,505	\$2,663,031	\$701,656	\$1,573,268
Net Income (Loss)	\$248,925	\$2,415,680	\$724,128	\$1,603,419
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	\$248,925	\$2,415,680	\$724,128	\$1,603,419
Beginning Retained Earnings	\$8,339,783	\$8,588,708	\$8,588,708	\$9,312,836
Ending Retained Earnings	\$8,588,708	\$11,004,388	\$9,312,836	\$10,916,255
Contributed Capital	2,466,109	2,466,109	2,466,109	2,466,109
Ending Fund Equity	\$11,054,817	\$13,470,497	\$11,778,945	\$13,382,364

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transit Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$2,050,092	\$2,223,542	\$2,417,200	\$2,276,863
Interest (w/o GASB 31 Adjustment)	\$14,795	\$22,834	\$35,632	\$35,632
Fees and Service Charges	\$2,080,065	\$2,256,769	\$2,273,854	\$2,103,302
Other Local Revenues	\$65,823	\$45,800	\$46,921	\$43,600
	\$4,210,775	\$4,548,945	\$4,773,607	\$4,459,397
Other Funding Sources/Transfers/Subsidies	\$2,546,571	\$2,285,090	\$2,285,090	\$2,897,542
Total Financial Sources: Less Appropriated Fund Balance	\$6,757,346	\$6,834,035	\$7,058,697	\$7,356,939
Financial Uses				
Operating Expenses	\$5,912,697	\$6,227,001	\$6,169,606	\$6,472,218
Operating Transfers to Other Funds	\$552	\$1,345	\$1,345	\$1,530
Interest Expense and Non-Oper. Cash Pmts	\$1,689	\$1,500	\$1,500	\$1,500
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$13,000	\$0	\$0	\$0
Transp Sales Tax used for Capital Projects	\$665,758	\$0	\$0	\$524,194
Close out projects to Transp Sales Tax Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$6,593,696	\$6,229,846	\$6,172,451	\$6,999,442
Financial Sources Over/(Under) Uses	\$163,650	\$604,189	\$886,246	\$357,497
Beginning Unassigned Cash Reserve		\$901,771	\$901,771	\$1,788,017
Financial Source Over/(Under)		\$604,189	\$886,246	\$357,497
Current Assets	\$2,301,260			
Less: Current Liabilities	\$1,399,489			
Ending Unassigned Cash Reserve	\$901,771	\$1,505,960	\$1,788,017	\$2,145,514
Cash Reserve Target (20% Fin. Uses)	\$1,318,739	\$1,245,969	\$1,234,490	\$1,399,888
Cash Above/(Below) Cash Reserve Target	(\$416,968)	\$259,991	\$553,527	\$745,626



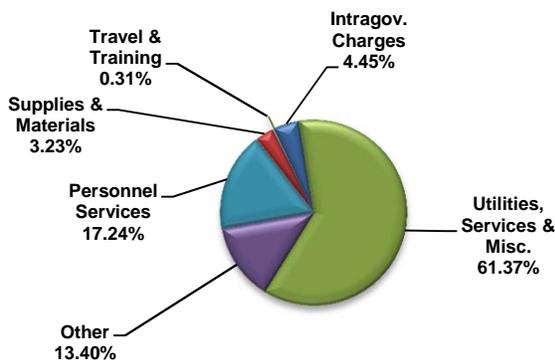
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Regional Airport Fund

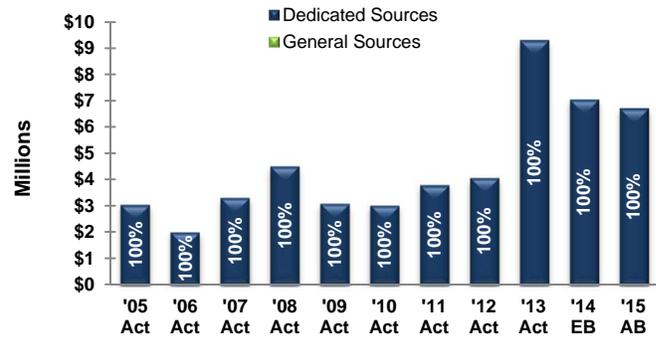
(Enterprise Fund)

Regional Airport Fund (Enterprise Fund)

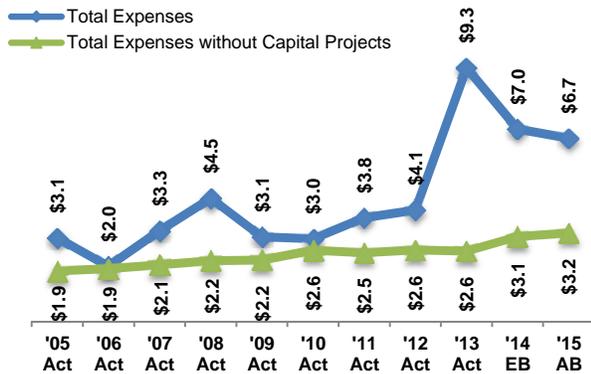
FY 2015 Total Expenditures By Category



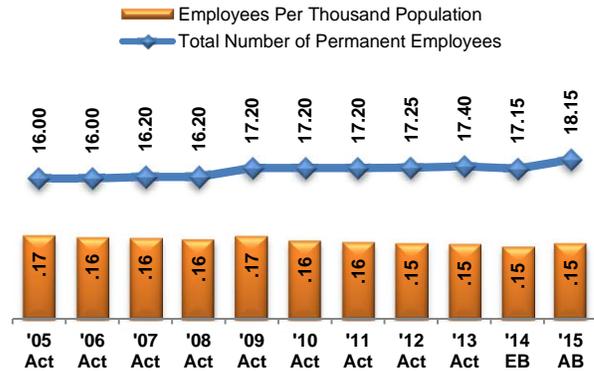
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$1,044,365	\$1,095,092	\$1,071,463	\$1,157,086	8.0%	5.7%
Supplies & Materials	\$189,417	\$259,722	\$259,722	\$216,594	(16.6%)	(16.6%)
Travel & Training	\$11,820	\$12,773	\$11,910	\$20,893	75.4%	63.6%
Intragov. Charges	\$228,877	\$317,864	\$317,864	\$298,535	(6.1%)	(6.1%)
Utilities, Services & Misc.	\$7,087,988	\$4,452,734	\$4,434,897	\$4,118,259	(7.1%)	(7.5%)
Capital	\$27,500	\$26,251	\$26,206	\$0	(100.0%)	(100.0%)
Other	\$701,086	\$909,081	\$924,995	\$898,932	(2.8%)	(1.1%)
Total	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)
Operating Expenses	\$1,842,671	\$2,207,774	\$2,165,445	\$2,336,171	7.9%	5.8%
Non-Operating Expenses	\$698,896	\$901,534	\$918,451	\$893,222	(2.7%)	(0.9%)
Debt Service	\$7,349	\$7,547	\$6,544	\$5,710	(12.7%)	(24.3%)
Capital Additions	\$27,500	\$26,251	\$26,206	\$0	(100.0%)	(100.0%)
Capital Projects	\$6,714,637	\$3,930,411	\$3,930,411	\$3,475,196	(11.6%)	(11.6%)
Total Expenses	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$62,270	\$0	\$10,060	\$0	(100.0%)	
Interest Revenue	(\$82,825)	\$141,821	\$124,616	\$124,616	0.0%	(12.1%)
Fees and Service Charges	\$555,715	\$492,968	\$481,776	\$550,469	14.3%	11.7%
Other Local Revenues	\$17,476	\$11,700	\$11,758	\$11,500	(2.2%)	(1.7%)
Transfers and Capital Contrib. *	\$7,957,087	\$5,425,148	\$5,425,148	\$5,216,014	(3.9%)	(3.9%)
Use of Prior Year Sources	\$781,330	\$1,001,880	\$993,699	\$807,700	(18.7%)	(19.4%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)

* Transfers come from the Transportation 1/2 cent Sales Tax Fund; Capital Contributions are capital grants from the FAA.

Description

The mission of the Columbia Regional Airport is to provide safe, reliable and a user friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial passenger aircraft, corporate (business) aircraft, general aviation aircraft and military aircraft operations. The Columbia Regional Airport also fosters and creates a healthy environment so that the regional communities may access the national and international air transportation system to promote the economic growth of the Mid-Missouri Region.

Department Objectives

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing a certificated airport which consists of a fully staffed Airport Public Safety Department (Airport Operations, EMS, Fire and Law Enforcement), Maintenance Department (Buildings, Airfield Side, Public Side, Grounds and Snow Removal), and Administration Office. To offer a safe, reliable, and attractive place for air travelers, commercial airlines, business aviation, general aviation, charter services, air cargo, and supporting tenants; and to implement innovative ways to increase revenues, procure new commercial, cargo and general aviation services, and increase the traffic flow through the facility.

Highlights/Significant Changes

- **Strategic Priorities: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.**

Highlights/Significant Changes

- Passenger Enplanements continue to grow: CY07 9,090 passengers; CY09 24,843 passengers; CY11 38,219 passengers; CY13 45,741 passengers
- Completed reconstruction of Taxiway A. This 5.5 million dollar project was funded by FAA Grant (95%) and city match (5%).
- Construction of Wildlife Deterrent Fence. This fence allows the airport to meet new wildlife hazard management requirements and TSA security requirements. This 1.5 million dollar project was funded by FAA Grant (90%) and city match (10%).
- Airport parking expansion created approx. 200 additional parking spaces. Much of the material used in construction was recycled material from the Taxiway A reconstruction.
- Upgrade Airport Snow Removal Plan to provide safe and reliable winter operations.
- Parking lot sidewalk reconstruction to meet ADA requirements.
- The Airport anticipates receiving FAA and MoDOT Aviation Grants in FY14 and FY15 for capital improvement projects.
- Airport Safety Supervisor was added in FY 2015 to provide a succession plan for the Airport Division.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	3.40	3.15	3.15	4.15	1.00
Airfield Areas	4.00	4.00	4.00	4.00	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	9.00	9.00	9.00	9.00	
Snow Removal	0.00	0.00	0.00	0.00	
Total Personnel	17.40	17.15	17.15	18.15	1.00
Permanent Full-Time	17.40	17.15	17.15	18.15	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.40	17.15	17.15	18.15	1.00

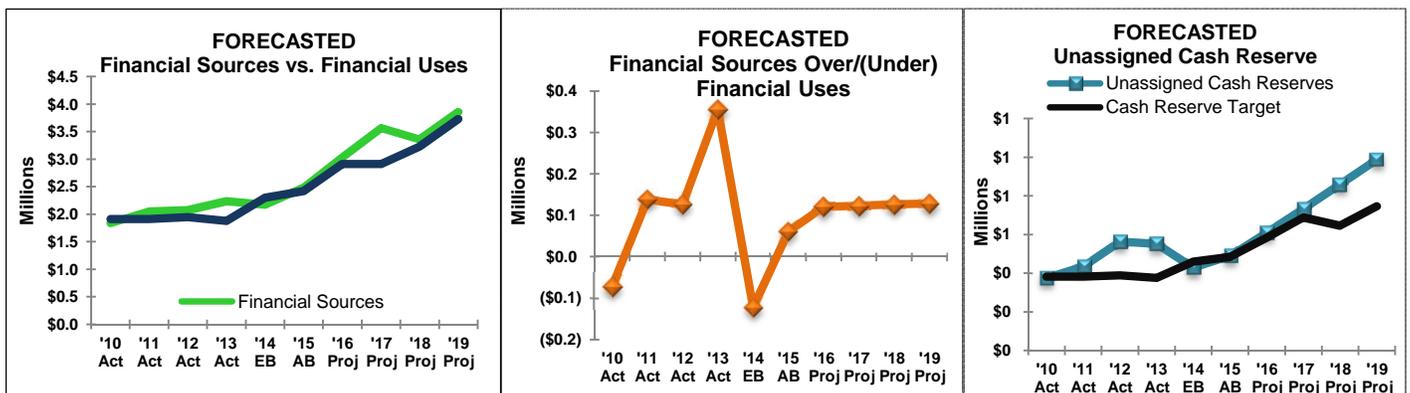
Regional Airport Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$124,616	\$124,616	\$124,616	\$124,616	\$124,616
Fees and Service Charges	\$550,469	\$555,974	\$561,533	\$567,149	\$572,820
Other Local Revenues	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
	\$686,585	\$692,090	\$697,649	\$703,265	\$708,936
<i>Projected additional growth in TST*</i>	<i>55,081</i>	<i>56,183</i>	<i>57,306</i>	<i>58,453</i>	<i>59,622</i>
Operating Subsidy from TST Fd	\$1,740,818	\$1,852,001	\$1,909,307	\$1,967,760	\$2,027,382
TST funding for Capital Projects	\$54,126	\$487,947	\$960,000	\$683,623	\$1,117,661
Total Sources From TST Fd	\$1,794,944	\$2,339,948	\$2,869,307	\$2,651,383	\$3,145,043
Total Financial Sources *	\$2,481,529	\$3,032,038	\$3,566,956	\$3,354,648	\$3,853,979
Financial Uses					
Personnel Services	\$1,157,086	\$1,180,228	\$1,203,832	\$1,227,909	\$1,252,467
Supplies & Materials	\$216,594	\$223,092	\$229,785	\$236,678	\$243,778
Travel & Training	\$20,893	\$20,893	\$20,893	\$20,893	\$20,893
Intragovernmental	\$298,535	\$307,491	\$316,716	\$326,217	\$336,004
Utilities, Services, & Misc.	\$643,063	\$662,355	\$682,226	\$702,692	\$723,773
Non-Operating Cash Expenses	\$5,710	\$5,881	\$6,058	\$6,239	\$6,427
Debt Service	\$24,291	\$24,291	\$24,291	\$24,291	\$24,291
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects (TST Funding)	\$54,126	\$487,947	\$960,000	\$683,623	\$1,117,661
Total Est. Expenditure Uses	\$2,420,298	\$2,912,178	\$3,443,800	\$3,228,543	\$3,725,294
Sources Over/(Under) Uses	\$61,231	\$119,860	\$123,157	\$126,105	\$128,685
Beginning Unassigned Cash Reserve	\$428,251	\$489,482	\$609,342	\$732,498	\$858,603
Financial Sources Over/(Under) Uses	\$61,231	\$119,860	\$123,157	\$126,105	\$128,685
Current Assets					
Less: Current Liabilities					
Ending Unassigned Cash Reserve	\$489,482	\$609,342	\$732,498	\$858,603	\$987,288
20% Cash Reserve Target	\$484,060	\$582,436	\$688,760	\$645,709	\$745,059
Cash and Other Resources Above/(Below) 20%	\$5,422	\$26,906	\$43,738	\$212,894	\$242,229

*Projected additional growth in Transportation Sales Tax is being split 25% with Streets, 50% with Transit and 25% with Airport. Revenue guarantee ends February 2015. At that time American Airlines will begin paying standard Airport fees not included in the forecast. The second revenue guarantee will expire in April 2016.

Growth Rate of Ridership	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate Federal Operating Grants	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate of Personnel	2.00%	2.00%	2.00%	2.00%	2.00%
Growth Rate of Other Operating	3.00%	3.00%	3.00%	3.00%	3.00%
Growth Rate of Other	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate of Subsidy	2.00%	2.00%	2.00%	2.00%	2.00%



Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration:						
Personnel Services	\$224,357	\$240,764	\$238,063	\$283,602	19.1%	17.8%
Supplies and Materials	\$11,785	\$8,030	\$8,030	\$8,265	2.9%	2.9%
Travel and Training	\$1,396	\$1,913	\$1,913	\$8,650	352.2%	352.2%
Intragovernmental Charges	\$186,194	\$268,461	\$268,461	\$247,642	(7.8%)	(7.8%)
Utilities, Services, & Misc.	\$144,676	\$249,159	\$245,270	\$336,217	37.1%	34.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$701,086	\$909,081	\$924,995	\$898,932	(2.8%)	(1.1%)
Total	\$1,269,494	\$1,677,408	\$1,686,732	\$1,783,308	5.7%	6.3%
Airfield Areas:						
Personnel Services	\$232,844	\$237,852	\$224,511	\$248,399	10.6%	4.4%
Supplies and Materials	\$81,595	\$101,659	\$101,659	\$86,338	(15.1%)	(15.1%)
Travel and Training	\$0	\$863	\$0	\$863		0.0%
Intragovernmental Charges	\$17,024	\$16,907	\$16,907	\$16,799	(0.6%)	(0.6%)
Utilities, Services, & Misc.	\$69,637	\$104,404	\$104,404	\$114,291	9.5%	9.5%
Capital	\$27,500	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$428,600	\$461,685	\$447,481	\$466,690	4.3%	1.1%
Terminal Areas:						
Personnel Services	\$48,985	\$52,878	\$49,536	\$53,760	8.5%	1.7%
Supplies and Materials	\$35,086	\$42,392	\$42,392	\$46,079	8.7%	8.7%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$459	\$892	\$892	\$996	11.7%	11.7%
Utilities, Services, & Misc.	\$122,543	\$125,123	\$122,777	\$147,171	19.9%	17.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$207,073	\$221,285	\$215,597	\$248,006	15.0%	12.1%
Public Safety:						
Personnel Services	\$527,545	\$545,495	\$529,649	\$559,829	5.7%	2.6%
Supplies and Materials	\$23,557	\$71,457	\$71,457	\$42,566	(40.4%)	(40.4%)
Travel and Training	\$10,424	\$9,997	\$9,997	\$11,380	13.8%	13.8%
Intragovernmental Charges	\$16,585	\$23,250	\$23,250	\$22,670	(2.5%)	(2.5%)
Utilities, Services, & Misc.	\$14,557	\$22,298	\$22,298	\$19,984	(10.4%)	(10.4%)
Capital	\$0	\$17,099	\$17,054	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$592,668	\$689,596	\$673,705	\$656,429	(2.6%)	(4.8%)
Snow Removal:						
Personnel Services	\$10,634	\$18,103	\$18,102	\$11,496	(36.5%)	(36.5%)
Supplies and Materials	\$37,394	\$36,184	\$36,184	\$33,346	(7.8%)	(7.8%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$8,615	\$8,354	\$8,354	\$10,428	24.8%	24.8%
Utilities, Services, & Misc.	\$21,938	\$21,339	\$21,339	\$25,400	19.0%	19.0%
Capital	\$0	\$9,152	\$9,152	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$78,581	\$93,132	\$93,131	\$80,670	(13.4%)	(13.4%)
Capital Projects:						
Personnel Services	\$0	\$0	\$11,602	\$0	(100.0%)	
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, and Misc.	\$6,714,637	\$3,930,411	\$3,918,809	\$3,475,196	(11.3%)	(11.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$6,714,637	\$3,930,411	\$3,930,411	\$3,475,196	(11.6%)	(11.6%)

Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Department Totals						
Personnel Services	\$1,044,365	\$1,095,092	\$1,071,463	\$1,157,086	8.0%	5.7%
Supplies and Materials	\$189,417	\$259,722	\$259,722	\$216,594	(16.6%)	(16.6%)
Travel and Training	\$11,820	\$12,773	\$11,910	\$20,893	75.4%	63.6%
Intragovernmental Charges	\$228,877	\$317,864	\$317,864	\$298,535	(6.1%)	(6.1%)
Utilities, Services, & Misc.	\$7,087,988	\$4,452,734	\$4,434,897	\$4,118,259	(7.1%)	(7.5%)
Capital	\$27,500	\$26,251	\$26,206	\$0	(100.0%)	(100.0%)
Other	\$701,086	\$909,081	\$924,995	\$898,932	(2.8%)	(1.1%)
Total	\$9,291,053	\$7,073,517	\$7,047,057	\$6,710,299	(4.8%)	(5.1%)

Authorized Personnel by Divisions

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration:					
6595 - Risk Management Specialist	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.05	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.05	0.05	0.05	0.05	
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
5800 - Asst. to the Public Works Dir.	0.20	0.20	0.20	0.20	
5106 - Asst. Director, Public Works	0.20	0.00	0.00	0.00	
4802 - Public Information Specialist	0.25	0.25	0.25	0.25	
4702 - Multi-Modal Manager	0.50	0.50	0.50	0.50	
2558 - Airport Safety Supervisor	0.00	0.00	0.00	1.00	1.00
2557 - Airport Superintendent	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.05	1.00	1.00	1.00	
Total Personnel	3.40	3.15	3.15	4.15	1.00
Permanent Full-Time	3.40	3.15	3.15	4.15	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.40	3.15	3.15	4.15	1.00
Airfield Areas:					
2404 - Maintenance Mechanic-773	3.00	3.00	3.00	3.00	
2400 - Maintenance Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	
Terminal Areas:					
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety:					
2555 - Airport Operations Supervisor	1.00	1.00	1.00	1.00	
2550 - Airport Safety Officer	8.00	8.00	8.00	8.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	
Department Totals					
Permanent Full-Time	17.40	17.15	17.15	18.15	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.40	17.15	17.15	18.15	1.00

Major Projects

Fiscal Impact

- Installation of Wildlife Deterrent Fence to be complete in FY15.
- Land acquisition for future airport expansion. FY15
- Design for realignment of Rangeline Road for future Runways and Taxiways expansion. FY15
- Design of Intersection of Runway 13-31 and Runway 2-20 . FY14-15
- Construction of Intersection of Runway 13-31 and Runway 2-20. FY15
- Construction of Maintenance Storage Building. FY14
- Terminal Area Master Plan FY14-15.

Funding for the FY 2015 projects will come from FAA Grants, MoDOT Aviation Grants and Transportation Sales Tax.

Airport

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Airport							
1 Annual General Improvements - C44008 [ID: 944]							
PYA Transp S Tax	\$1,202						
Transp S Tax	\$50,000	\$50,000	\$50,000	\$150,000	\$150,000		
Total	\$51,202	\$50,000	\$50,000	\$150,000	\$150,000		
2 Realign Route H/Rangeline for RW Expansion C44090 [ID: 1184] 2015 2016							
FAA Grant		\$361,070	\$3,971,774				
Transp S Tax			\$332,163				
Total		\$361,070	\$4,303,937				
3 Terminal Master Plan C44112 [ID: 1749] 2014 2015							
PYA Transp S Tax	\$65,000						
Stimulus	\$535,000						
Total	\$600,000						
4 Upgrd Crosswind Runway 13-31 Eastside intersection [ID: 940] 2014 2015							
FAA Grant	\$475,852	\$3,060,000					
PYA Transp S Tax	\$288,000						
Transp S Tax		\$4,126					
Total	\$763,852	\$3,064,126					
5 1,500 ARFF Truck [ID: 1719] 2019 2019							
FAA Grant				\$614,250			
Transp S Tax				\$68,250			
Total				\$682,500			
6 ARFF Relocation/Expansion - 90% eligible (FAA) [ID: 933] 2018 2018							
FAA Grant				\$864,813			
Transp S Tax				\$96,090			
Total				\$960,903			
7 Runway 2-20 Intrsectns Reconst 90%FAA C44107 [ID: 960] 2018 2019							
FAA Grant				\$5,762,527			
Transp S Tax				\$640,280			
Total				\$6,402,807			
8 T/W B2 & C Design and Construction [ID: 1725] 2018 2018							
FAA Grant				\$869,974			
Transp S Tax				\$96,664			
Total				\$966,638			
9 Upgrade Crosswind Runway 13-31, phases 2-4 [ID: 1792] 2016 2017							
FAA Grant			\$952,060	\$15,390,000			
Transp S Tax			\$105,784	\$1,710,000			
Total			\$1,057,844	\$17,100,000			

Airport

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Airport Funding Source Summary							
FAA Grant	\$475,852	\$3,421,070	\$4,923,834	\$23,501,564			
Stimulus	\$535,000						
Transp S Tax	\$50,000	\$54,126	\$487,947	\$2,761,284	\$150,000		
New Funding	\$1,060,852	\$3,475,196	\$5,411,781	\$26,262,848	\$150,000		
PYA Transp S Tax	\$354,202						
Prior Year Funding	\$354,202				\$0		
Total	\$1,415,054	\$3,475,196	\$5,411,781	\$26,262,848	\$150,000		

Airport Current Capital Projects

1	Airport Landside Pavemnt Imprvmnts C44093 [ID: 963]					2010	2010
2	Airport Maintenance Shop Expansion C44109 [ID: 964]					2013	2014
3	Env Assessment - 95% FAA - C44070 [ID: 945]					2010	2010
4	Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935]					2013	2014
5	Passenger Terminal Upgrade C44066 [ID: 942]					2013	2013
6	Replace Primary Airline Counter C44087 [ID: 1120]					2013	2013
7	Taxi-way Alpha Reconstruction C44101 [ID: 1422]					2012	2012
8	Wildlife Fence C44100 [ID: 1421]					2012	2012

Airport Impact of Capital Projects

Taxi-way Alpha Reconstruction C44101 [ID: 1422]	Yes
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D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Regional Airport Fund

Debt Service Information

(City-Owned Building - Improvements Made by CMA) \$2,500 Monthly for 10 Years (Total \$300,000), 3.5% Interest
On January 19, 2010 the City entered into an amendment to the ground lease agreement with the (CMA) Central Missouri Aviation Inc. for future renovations and improvements to the fixed base operator hangar at Columbia Regional Airport. All improvements are the property of the City and were completed in 2011.

Original Issue - \$300,000
Balance as of 09/30/2014 \$174,183
Maturity date - 3/1/2021

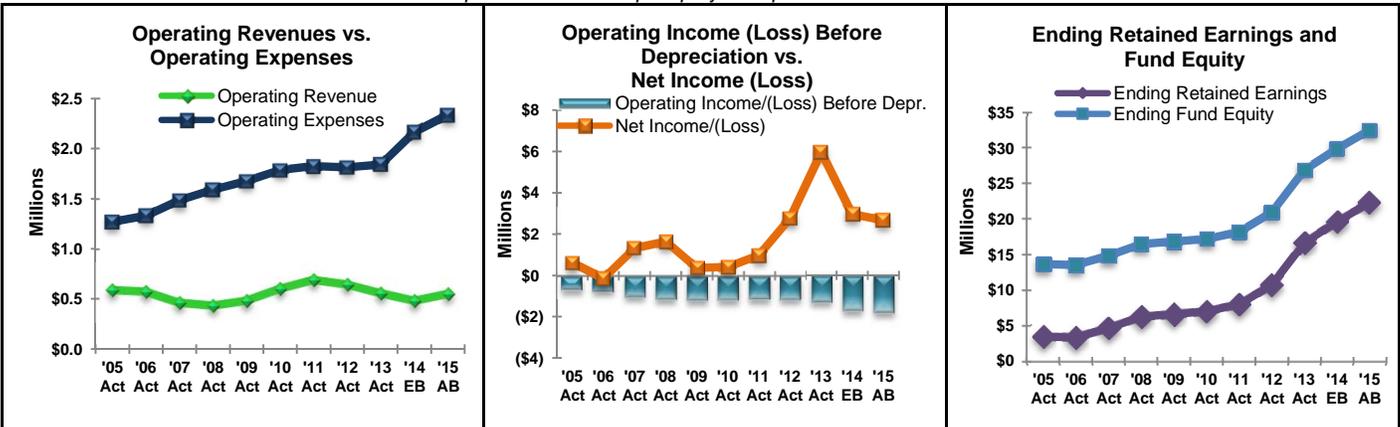
Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$24,291	\$5,709	\$30,000
2016	\$25,155	\$4,845	\$30,000
2017	\$26,049	\$3,951	\$30,000
2018	\$26,976	\$3,024	\$30,000
2019	\$27,935	\$2,065	\$30,000
2020	\$28,929	\$1,071	\$30,000
2021	\$14,848	\$152	\$15,000
Total	<u><u>\$174,183</u></u>	<u><u>\$20,817</u></u>	<u><u>\$195,000</u></u>

Net Income Statement Airport Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Commissions	\$119,152	\$95,000	\$119,798	\$120,000
Rentals	\$169,100	\$165,128	\$112,064	\$143,109
Landing Fees	\$58,458	\$53,240	\$56,572	\$70,721
Law Enforcement Fees	\$20,722	\$4,000	\$0	\$19,430
Passenger Facility Charge	\$188,283	\$175,600	\$193,342	\$197,209
Total Operating Revenues	\$555,715	\$492,968	\$481,776	\$550,469
Operating Expenses:				
Personnel Services	\$1,044,365	\$1,095,092	\$1,059,861	\$1,157,086
Supplies & Materials	\$189,417	\$259,722	\$259,722	\$216,594
Travel & Training	\$11,820	\$12,773	\$11,910	\$20,893
Intragovernmental Charges	\$228,877	\$317,864	\$317,864	\$298,535
Utilities, Services & Other Misc.	\$368,192	\$522,323	\$516,088	\$643,063
Total Operating Expenses	\$1,842,671	\$2,207,774	\$2,165,445	\$2,336,171
Operating Income (Loss) Before Depreciation	(\$1,286,956)	(\$1,714,806)	(\$1,683,669)	(\$1,785,702)
Depreciation	(\$693,737)	(\$876,305)	(\$893,222)	(\$893,222)
Operating Income	(\$1,980,693)	(\$2,591,111)	(\$2,576,891)	(\$2,678,924)
Non-Operating Revenues:				
Investment Revenue	(\$82,825)	\$141,821	\$124,616	\$124,616
Revenue from Other Gov't Units	\$62,270	\$0	\$10,060	\$0
Misc. Non-Operating Revenue	\$17,476	\$11,700	\$11,758	\$11,500
Total Non-Operating Revenues	(\$3,079)	\$153,521	\$146,434	\$136,116
Non-Operating Expenses:				
Interest Expense	\$7,349	\$7,547	\$6,544	\$5,710
Loss on Disposal Assets	\$5,159	\$0	\$0	\$0
Total Non-Operating Expenses	\$12,508	\$7,547	\$6,544	\$5,710
Operating Transfers:				
Operating Subsidy from TST Fd.	\$1,466,075	\$1,495,737	\$1,495,737	\$1,740,818
Operating Transfers From Other Funds	\$45,588	\$0	\$0	\$0
Transfers for Local Match of CIP Projects	\$482,535	\$50,000	\$50,000	\$54,126
Operating Transfers To Other Funds	\$0	(\$25,229)	(\$25,229)	\$0
Total Operating Transfers	\$1,994,198	\$1,520,508	\$1,520,508	\$1,794,944
Net Income (Loss) Before Capital Contributions	(\$2,082)	(\$924,629)	(\$916,493)	(\$753,574)
Capital Contribution	\$5,962,889	\$3,879,411	\$3,879,411	\$3,421,070
Net Income (Loss)	\$5,960,807	\$2,954,782	\$2,962,918	\$2,667,496
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred	\$5,960,807	\$2,954,782	\$2,962,918	\$2,667,496
To Retained Earnings	\$5,960,807	\$2,954,782	\$2,962,918	\$2,667,496
Beginning Retained Earnings	\$10,734,987	\$16,695,794	\$16,695,794	\$19,658,712
Ending Retained Earnings	\$16,695,794	\$19,650,576	\$19,658,712	\$22,326,208
Contributed Capital	\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769
Ending Fund Equity	\$26,914,563	\$29,869,345	\$29,877,481	\$32,544,977

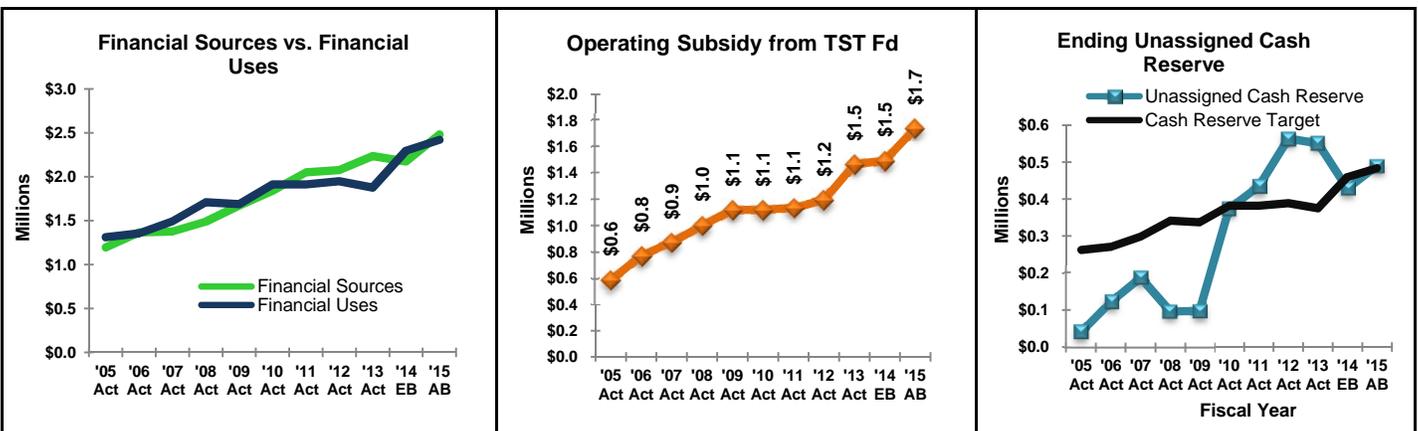
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Airport Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$62,270	\$0	\$10,060	\$0
Interest (w/o GASB 31 Adjustment)	\$132,323	\$141,821	\$124,616	\$124,616
Fees and Service Charges	\$555,715	\$492,968	\$481,776	\$550,469
Other Local Revenues	\$17,476	\$11,700	\$11,758	\$11,500
	\$767,784	\$646,489	\$628,210	\$686,585
Other Funding Sources/Transfers	\$1,994,198	\$1,545,737	\$1,545,737	\$1,794,944
Revenue Guarantee (City's Portion) ##	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,761,982	\$2,192,226	\$2,173,947	\$2,481,529
Financial Uses				
Operating Expenses	\$1,842,671	\$2,207,774	\$2,165,445	\$2,336,171
Operating Transfers to Other Funds	\$0	\$25,229	\$25,229	\$0
Interest Expense and Non-Oper. Cash Pmts	\$7,349	\$7,547	\$6,544	\$5,710
Principal Payments	\$22,651	\$23,456	\$23,456	\$24,291
Capital Additions	\$27,500	\$26,251	\$26,206	\$0
Transp Sales Tax used for Capital Projects	\$482,535	\$50,000	\$50,000	\$54,126
Total Financial Uses	\$2,382,706	\$2,340,257	\$2,296,880	\$2,420,298
Financial Sources Over/(Under) Uses	\$379,276	(\$148,031)	(\$122,933)	\$61,231
Beginning Unassigned Cash Reserve		\$551,184	\$551,184	\$428,251
Financial Sources Over/(Under) Uses		(\$148,031)	(\$122,933)	\$61,231
Current Assets	\$766,016			
Less: Current Liabilities	\$214,832			
Ending Unassigned Cash Reserve	\$551,184	\$403,153	\$428,251	\$489,482
Cash Reserve Target (20% Fin. Uses)	\$476,541	\$468,051	\$459,376	\$484,060
Cash Above/(Below) Cash Reserve Target	\$74,643	(\$64,898)	(\$31,125)	\$5,422

This reflects the city's portion of the revenue guarantee for American Airlines. The payments to date total \$22,562 and have been divided among the contributors of the revenue guarantee which include Boone County, the University of Missouri, Jefferson City, and forty members of the Chamber of Commerce. This revenue guarantee ends February 2105. The second revenue guarantee will expire in April 2016.

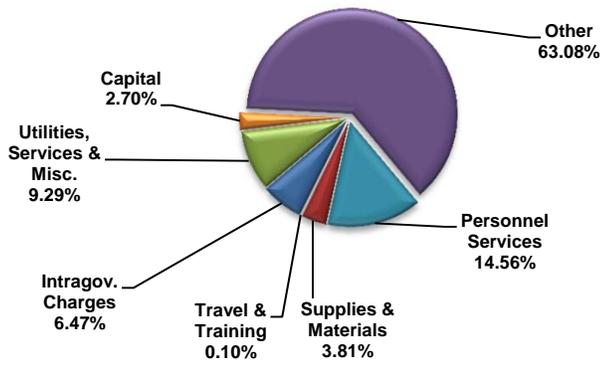


Parking Utility Fund

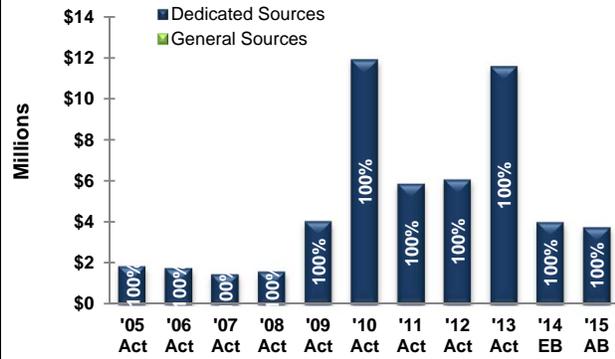
(Enterprise Fund)

Parking Utility Fund (Enterprise Fund)

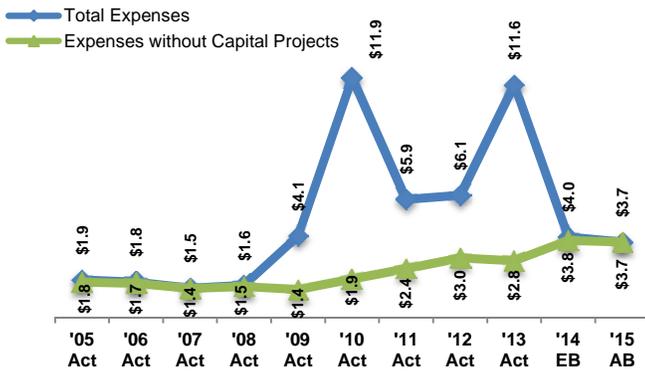
FY 2015 Total Expenditures By Category



Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$514,558	\$514,684	\$507,859	\$545,292	7.4%	5.9%
Supplies & Materials	\$229,952	\$235,700	\$233,805	\$142,520	(39.0%)	(39.5%)
Travel & Training	\$398	\$1,600	\$250	\$3,750	1400.0%	134.4%
Intragov. Charges	\$167,192	\$196,733	\$196,208	\$242,077	23.4%	23.0%
Utilities, Services & Misc.	\$8,764,396	\$514,229	\$664,229	\$347,725	(47.6%)	(32.4%)
Capital	\$53,506	\$38,385	\$36,812	\$101,000	174.4%	163.1%
Other	\$1,836,812	\$2,355,301	\$2,363,122	\$2,362,012	(0.0%)	0.3%
Total	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)
Operating Expenses	\$1,080,985	\$1,264,559	\$1,249,849	\$1,258,412	0.7%	(0.5%)
Non-Operating Expenses	\$749,881	\$1,296,673	\$1,458,609	\$1,342,814	(7.9%)	3.6%
Debt Service	\$935,792	\$1,077,015	\$1,077,015	\$1,042,150	(3.2%)	(3.2%)
Capital Additions	\$53,506	\$38,385	\$36,812	\$101,000	174.4%	163.1%
Capital Projects	\$8,746,650	\$180,000	\$180,000	\$0	(100.0%)	(100.0%)
Total Expenses	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$224,526	\$477,692	\$332,403	\$288,751	(13.1%)	(39.6%)
Fees and Service Charges	\$2,977,159	\$3,746,877	\$3,474,089	\$3,780,170	8.8%	0.9%
Other Local Revenues	\$8,916	\$0	\$73	\$2,000	2639.7%	
Trnsfrs & Capital Contrib.	\$12,000	\$0	\$0	\$0		
Use of Prior Year Sources	\$8,344,213	\$0	\$195,720	\$0	(100.0%)	
Less: Current Year Surplus	\$0	(\$367,937)	\$0	(\$326,545)		(11.2%)
Dedicated Sources	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$11,566,814	\$3,856,632	\$4,002,285	\$3,744,376	(6.4%)	(2.9%)

Description

The Parking Utility operates, maintains, and administers six parking facilities and nine surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, attendant buildings, and other facilities.

Department Objectives

The Parking Utility provides and maintains convenient and adequate parking, both on-street and off-street, in the downtown and college campus areas. The Parking Utility collects income for the financing, maintenance, and operation of the parking garages, parking meters, and surface lots.

Highlights / Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- The Short Street Parking Garage was opened in December 2013 and dedicated April 2014. This new garage creates additional parking for Broadway Hotel guests, downtown customers and employees, renters, and various others.
- At the recommendation of the Parking Task Force, the Parking Utility programmed all multi-space pay machines at the garages to accept credit/debit cards as a form of payment.
- Rates for loading zones, rental of meters by banks and reserved parking for Police vehicles are increasing from \$520/year to \$950/year.

Highlights / Significant Changes - cont

- At the recommendation of the Parking Task Force, the Parking Utility finished color-coding the meter domes to indicate to would-be parkers the maximum time limit allotted at each meter.
- With the addition of LED lighting installed at the 6th & Cherry and 10th & Cherry garages, each City-owned parking garage is now operating with LED light fixtures.
- Parking Utility staff, depending on Council direction, may aid in the installation of parking meters, creation of a Residential Parking by Permit Only program, and additional signage/ painting of curbs for new parking ordinances in the Benton- Stephens and East-Campus neighborhoods.
- A \$5 per month rate increase for all surface lot permits is reflected in FY2015.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
6204 - Financial Analyst	0.05	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.05	0.05	0.05	0.05	
5901 - Director, Public Works	0.02	0.02	0.02	0.02	
5800 - Asst. to the Pub. Works Dir.	0.10	0.10	0.10	0.10	
5108 - Engineering Manager	0.25	0.25	0.25	0.25	
4802 - Public Information Specialist	0.10	0.10	0.10	0.10	
3032 - Parking Meter Repair Tech-773	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor	1.00	1.00	1.00	1.00	
3018 - Parking Meter Repair. Asst.-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	3.00	2.00	2.00	2.00	
2299 - Equipment Operator I-773	1.00	0.00	0.00	0.00	
2003 - Custodian-773	0.00	2.00	2.00	2.00	
1007 - Administrative Supervisor*	0.00	0.00	0.00	0.50	0.50
1006 - Senior Admin. Support Asst.	0.72	0.70	0.70	0.70	
1005 - Administrative Support Asst	1.00	1.00	1.00	0.80	(0.20)
Total Personnel	9.29	9.27	9.27	9.57	0.30
Permanent Full-Time	9.29	9.27	9.27	9.57	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.29	9.27	9.27	9.57	0.30

*FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Supervisor and the position is split between Administration, Parking Utility Fund and Building and Custodial Maintenance.

Parking Utility Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$288,751	\$286,288	\$285,086	\$280,723	\$275,588
Fees and Service Charges					
Rent Revenue	\$140,321	\$140,321	\$140,321	\$140,321	\$140,321
Meters	\$1,535,335	\$1,758,702	\$1,758,702	\$2,162,277	\$2,162,277
Garages	\$1,686,473	\$1,769,748	\$1,818,553	\$1,833,381	\$1,843,227
Reserved Lot Fees	\$371,994	\$400,735	\$400,735	\$400,735	\$400,735
Loading Zone Fees	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600
City Ramp	\$35,997	\$35,997	\$35,997	\$35,997	\$35,997
Other Misc. Operating Revenues	\$450	\$450	\$450	\$450	\$450
Other Local Revenues	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$4,070,921	\$4,403,841	\$4,451,444	\$4,865,484	\$4,870,195
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$1,258,412	\$1,332,872	\$1,338,294	\$1,371,751	\$1,406,045
Operating Transfers to Other Funds	\$296,058	\$303,459	\$311,046	\$318,822	\$326,793
Interest Exp. and Non-Oper. Cash Pmts	\$1,065,102	\$1,025,652	\$988,358	\$953,799	\$917,610
Principal Payments	\$1,174,964	\$1,217,168	\$1,114,411	\$1,141,694	\$1,174,016
Capital Additions	\$101,000	\$50,000	\$50,000	\$50,000	\$50,000
Enterprise Rev. used for Capital Projects	\$0	\$40,000	\$530,000	\$200,000	\$200,000
Total Financial Uses	\$3,895,536	\$3,969,152	\$4,332,109	\$4,036,066	\$4,074,464
Financial Sources Over/(Under) Uses	\$175,385	\$434,689	\$119,335	\$829,418	\$795,731
Beginning Unassigned Cash Reserve	\$342,183	\$517,568	\$952,257	\$1,071,592	\$1,901,010
Financial Sources Over/(Under) Uses	\$175,385	\$434,689	\$119,335	\$829,418	\$795,731
Ending Unassigned Cash Reserve	\$517,568	\$952,257	\$1,071,592	\$1,901,010	\$2,696,741
Total Financial Uses	\$3,895,536	\$3,969,152	\$4,332,109	\$4,036,066	\$4,074,464
Less: Ent Rev used for current year CIP	\$0	(\$40,000)	(\$530,000)	(\$200,000)	(\$200,000)
Expenses for Operations	\$3,895,536	\$3,929,152	\$3,802,109	\$3,836,066	\$3,874,464
20% Guideline for Operational Expenses	\$779,107	\$785,830	\$760,422	\$767,213	\$774,893
Add: Ent Rev for next year CIP	\$40,000	\$530,000	\$200,000	\$200,000	\$200,000
Cash Reserve Target	\$819,107	\$1,315,830	\$960,422	\$967,213	\$974,893

Cash Above/(Below) Cash

Reserve Target	(\$301,539)	(\$363,573)	\$111,170	\$933,797	\$1,721,848
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FY 16 Assumptions: Effective 1/1/16

- *Raise (areas 1-5) meters by \$0.15/hour
- *Raise minimums on on-street meters for credit card up to 3 hours
- *Add \$0.50 convenience fee per on-street credit card swipe
- *Increase parking garage spots (uncovered, covered and reserved) and lots by \$5/month
- *Add one technician (salary & benefits)

FY 17 Assumptions: Eff. 1/1/17

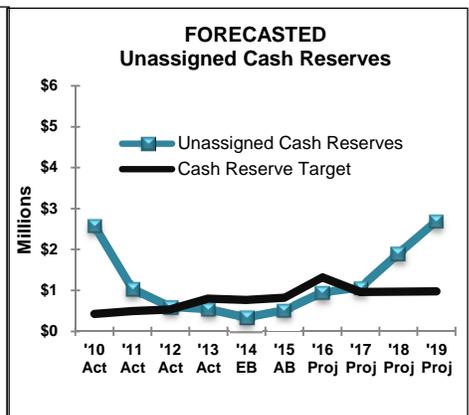
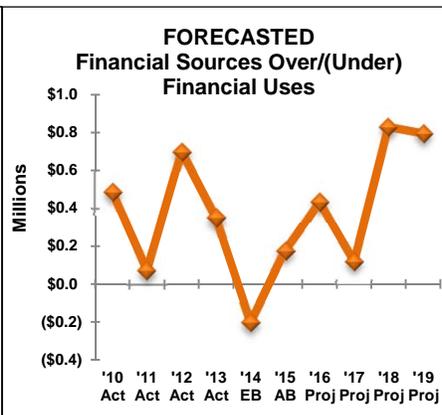
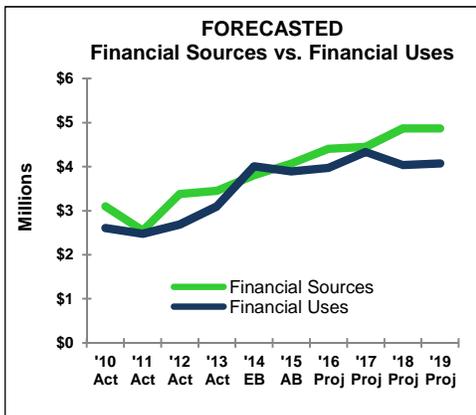
- *Remove pay booth and temp employees at Plaza garage
- *All unreserved permits at the Plaza garage will be charged one rate.
- *Raise unreserved permits at Plaza garage by \$5/month

FY 18 Assumptions:

- *Raise (areas 1-6) meters by \$0.25/hour
- Effective 1/1/18**
- *Remove uncovered parking rate from 6th & cherry garage
- *All unreserved permits at 6th & cherry will be charged one rate

FY 19 Assumptions: 1/1/19

- *Remove uncovered parking rate from 10th & cherry garage
- *All unreserved permits at 10th & cherry will be charged one rate



Major Projects

No significant projects for FY 2014.

Fiscal Impact

No fiscal impact for FY 2014.

Budget Detail

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Percent Change
Personnel Services	\$40,789	\$0	\$4,731	\$0	
Supplies and Materials	\$6,413	\$0	\$982	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$8,534,726	\$180,000	\$174,287	\$0	(100.0%)
Capital	\$0	\$0	\$0	\$0	
Other	\$164,722	\$0	\$0	\$0	
Total	\$8,746,650	\$180,000	\$180,000	\$0	(100.0%)

Parking

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Parking

1 6th and Cherry Major Maintenance [ID: 1785]					2016	2017
Ent Rev			\$30,000	\$270,000		
Total			\$30,000	\$270,000		
2 Automated payment for 10th & Cherry Garage [ID: 1874]					2018	2019
Ent Rev				\$200,000		
Total				\$200,000		
3 Automated Payment for 6th & Cherry Garage [ID: 1873]					2017	2018
Ent Rev				\$200,000		
Total				\$200,000		
4 Automated Payment for Plaza Garage [ID: 1784]					2016	2017
Ent Rev			\$10,000	\$240,000		
Total			\$10,000	\$240,000		
5 Automated Payment for 5th & Walnut Garage [ID: 1875]					2019	2020
Ent Rev				\$20,000	\$180,000	
Total				\$20,000	\$180,000	

Parking Funding Source Summary

Ent Rev		\$40,000	\$930,000	\$180,000
New Funding		\$40,000	\$930,000	\$180,000
Total		\$40,000	\$930,000	\$180,000

Parking Current Capital Projects

1	5th & Walnut Parking Garage - C45050 [ID: 891]	2008	2009
2	Ramp Parking Surface Repair-C45054 [ID: 1514]	2014	2014
3	Short St. Parking Garage - C45051 [ID: 971]	2011	2012

Parking Impact of Capital Projects

5th & Walnut Parking Garage - C45050 [ID: 891]

10-8-09: Now that const. has begun, there has been an impact on operations. The CPD cars from the lot have all had to be relocated etc. Unknown until designed.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parking Utility Fund

Debt Service Information

02/01/06 Parking System Revenue Refunding and Improvement Bonds (Interest rates:4.00% - 5.00%)

Original Issue - \$2,575,000
 Balance as of 09/30/2014 \$1,405,000
 Maturity date - 2/1/2021

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,575,000, was to currently refund the outstanding portion, \$2,575,000 of the City's Parking Utility Revenue Bonds, Series 1995.

02/01/06 Parking System Special Oblig. Rev. Refunding and Improvement Bonds (Interest rates: 4.00% - 5.00%)

Original issue - \$4,135,000
 Balance as of 09/30/2014 - \$975,000
 Maturity Date - 2/1/2016

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$4,135,000, was to currently refund the outstanding portion, \$4,365,000 of the City's Special Obligation Refunding and Capital Improvement Bonds, Series 1996 - parking portion.

09/01/09 Parking System Taxable Special Oblig. Improvement Bonds (Building America Bonds/Direct Subsidy) Annual Appropriation) (Interest rates: 4.30% - 6.20%)

Original issue - \$13,030,000
 Balance as of 09/30/2014 - \$13,030,000
 Maturity Date - 3/1/2034

In September 2009, the City issued \$13,030,000 of Taxable Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Downtown Parking Garage on Walnut between 5th and 6th Streets.

03/08/12 Parking System Special Oblig. Improvement Bonds (Interest Rates: .55% - 4.00%)

Original issue - \$8,925,000
 Balance as of 09/30/2014 - \$8,140,000
 Maturity Date - 3/1/2031

In March 2012, the City issued \$8,925,000 of Taxable (\$1,665,000) and Tax-Exempt (\$7,260,000) Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Short Street Garage.

Debt Service Requirements

Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$1,050,000	\$1,024,539	\$2,074,539
2016	\$1,090,000	\$986,834	\$2,076,834
2017	\$985,000	\$951,315	\$1,936,315
2018	\$1,010,000	\$918,561	\$1,928,561
2019	\$1,040,000	\$884,207	\$1,924,207
2020	\$1,070,000	\$846,026	\$1,916,026
2021	\$1,100,000	\$805,098	\$1,905,098
2022	\$1,140,000	\$762,720	\$1,902,720
2023	\$1,170,000	\$716,537	\$1,886,537
2024	\$1,210,000	\$668,480	\$1,878,480
2025	\$1,245,000	\$617,047	\$1,862,047
2026	\$1,285,000	\$561,179	\$1,846,179
2027	\$1,330,000	\$502,636	\$1,832,636
2028	\$1,375,000	\$440,578	\$1,815,578
2029	\$1,420,000	\$375,702	\$1,795,702
2030	\$1,470,000	\$304,775	\$1,774,775
2031	\$1,530,000	\$227,343	\$1,757,343
2032	\$970,000	\$157,790	\$1,127,790
2033	\$1,010,000	\$96,410	\$1,106,410
2034	\$1,050,000	\$32,550	\$1,082,550
Total	\$23,550,000	\$11,880,327	\$35,430,327

Parking Utility Fund

Loans Between Funds

06/18/12 Loan from Designated Loan Fund for Short Street Garage

Ordinance # 021351

Original Issue - \$1,307,120

Balance as of 09/30/2014 \$1,063,651

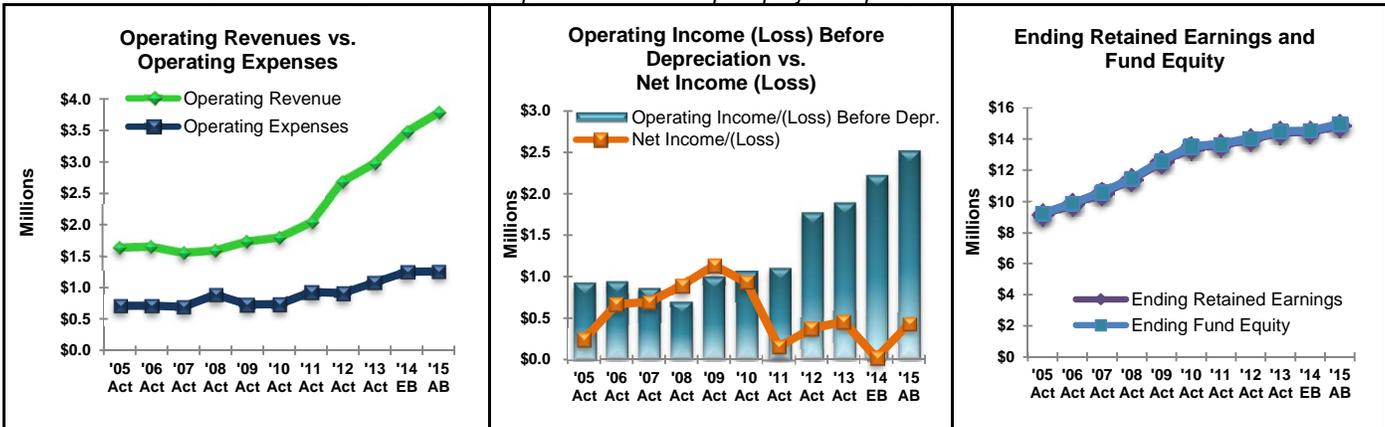
Maturity date - 09/30/2022

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$124,964	\$17,611	\$142,575
2016	\$127,168	\$15,407	\$142,575
2017	\$129,411	\$13,164	\$142,575
2018	\$131,694	\$10,881	\$142,575
2019	\$134,016	\$8,559	\$142,575
2020	\$136,380	\$6,195	\$142,575
2021	\$138,785	\$3,790	\$142,575
2022	\$141,233	\$1,342	\$142,575
	<u>\$1,063,651</u>	<u>\$76,949</u>	<u>\$1,140,600</u>

Net Income Statement Parking Utility Fund

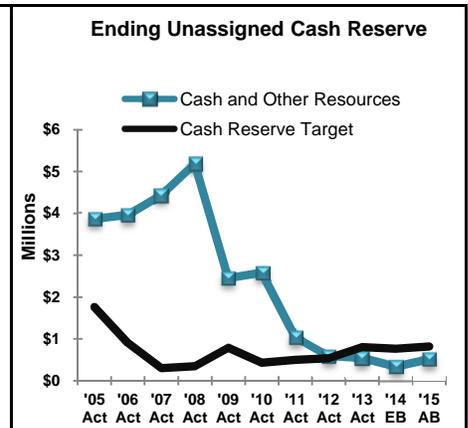
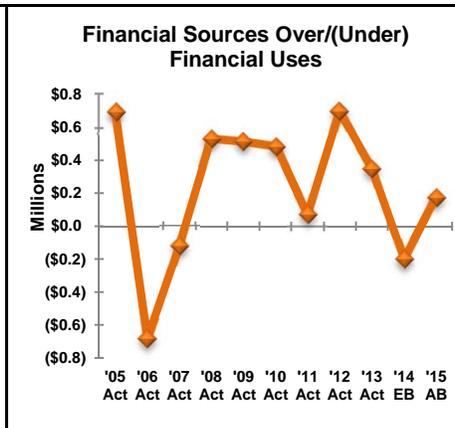
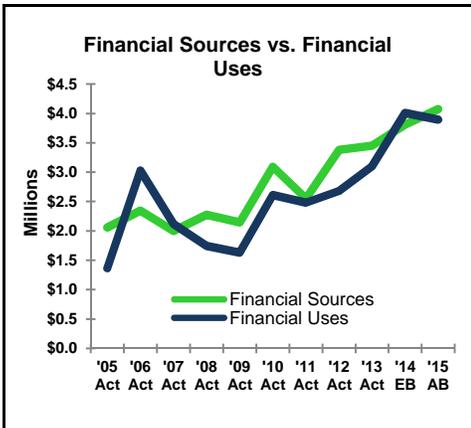
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Rent Revenue	\$74,450	\$74,450	\$128,562	\$140,321
Meters	\$1,421,225	\$1,527,120	\$1,521,957	\$1,535,335
Garages	\$1,136,484	\$1,735,222	\$1,420,611	\$1,686,473
Reserved Lot Fees	\$305,996	\$363,251	\$363,816	\$371,994
Loading Zone Fees	\$4,060	\$2,600	\$5,413	\$9,600
City Ramp	\$34,487	\$44,150	\$33,280	\$35,997
Other Misc. Operating Revenues	\$457	\$84	\$450	\$450
Total Operating Revenues	\$2,977,159	\$3,746,877	\$3,474,089	\$3,780,170
Operating Expenses:				
Personnel Services	\$473,769	\$514,684	\$503,128	\$545,292
Supplies & Materials	\$223,539	\$235,700	\$232,823	\$142,520
Travel & Training	\$398	\$1,600	\$250	\$3,750
Intragovernmental Charges	\$167,192	\$196,733	\$196,208	\$242,077
Utilities, Services & Other Misc.	\$216,087	\$315,842	\$317,440	\$324,773
Total Operating Expenses	\$1,080,985	\$1,264,559	\$1,249,849	\$1,258,412
Operating Income (Loss) Before Depreciation	\$1,896,174	\$2,482,318	\$2,224,240	\$2,521,758
Depreciation	(\$703,113)	(\$939,324)	(\$947,145)	(\$992,220)
Operating Income	\$1,193,061	\$1,542,994	\$1,277,095	\$1,529,538
Non-Operating Revenues:				
Investment Revenue	\$224,526	\$477,692	\$332,403	\$288,751
Revenue From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$8,916	\$0	\$73	\$2,000
Total Non-Operating Revenues	\$233,442	\$477,692	\$332,476	\$290,751
Non-Operating Expenses:				
Interest Expense	\$935,792	\$1,077,015	\$1,077,015	\$1,042,150
Bank & Paying Agent Fees	\$11,534	\$18,387	\$22,502	\$22,952
Loss on Disposal Assets	\$2,049	\$0	\$150,000	\$0
Amortization	\$30,965	\$30,965	\$30,965	\$31,584
Total Non-Operating Expenses	\$980,340	\$1,126,367	\$1,280,482	\$1,096,686
Operating Transfers From Other Funds	\$12,000	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,220)	(\$307,997)	(\$307,997)	(\$296,058)
Total Operating Transfers	\$9,780	(\$307,997)	(\$307,997)	(\$296,058)
Net Income (Loss) Before Capital Contributions	\$455,943	\$586,322	\$21,092	\$427,545
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$455,943	\$586,322	\$21,092	\$427,545
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$455,943	\$586,322	\$21,092	\$427,545
Beginning Retained Earnings	\$13,990,070	\$14,446,013	\$14,446,013	\$14,467,105
Ending Retained Earnings	\$14,446,013	\$15,032,335	\$14,467,105	\$14,894,650
Contributed Capital	\$88,159	\$88,159	\$88,159	\$88,159
Ending Fund Equity	\$14,534,172	\$15,120,494	\$14,555,264	\$14,982,809

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Parking Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$451,885	\$477,692	\$332,403	\$288,751
Fees and Service Charges	\$2,977,159	\$3,746,877	\$3,474,089	\$3,780,170
Other Local Revenues	\$8,916	\$0	\$73	\$2,000
	\$3,437,960	\$4,224,569	\$3,806,565	\$4,070,921
Other Funding Sources/Transfers	\$12,000	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$3,449,960	\$4,224,569	\$3,806,565	\$4,070,921
Financial Uses				
Operating Expenses	\$1,080,985	\$1,264,559	\$1,249,849	\$1,258,412
Operating Transfers to Other Funds *	\$2,220	\$307,997	\$307,997	\$296,058
Interest Payments and Non-Oper. Cash Pmts	\$1,118,201	\$1,095,402	\$1,099,517	\$1,065,102
Principal Payments	\$1,105,670	\$1,132,799	\$1,132,799	\$1,174,964
Capital Additions	\$53,506	\$38,385	\$36,812	\$101,000
Enterprise Revenues used for Capital Projects	\$0	\$180,000	\$180,000	\$0
Total Financial Uses	\$3,360,582	\$4,019,142	\$4,006,974	\$3,895,536
Financial Sources Over/(Under) Uses	\$89,378	\$205,427	(\$200,409)	\$175,385
<i>*Operating transfer in FY 2014 includes funds to the COFERS project</i>				
Beginning Unassigned Cash Reserve		\$542,592	\$542,592	\$342,183
Financial Sources Over/(Under) Uses		\$205,427	(\$200,409)	\$175,385
Cash and Cash Equivalents	\$165,105			
Less: Total GASB 31 Pooled Cash Adjustment	(\$377,487)			
Plus: Inventory	\$0			
Ending Unassigned Cash Reserve	\$542,592	\$748,019	\$342,183	\$517,568
Total Financial Uses	\$3,360,582	\$4,019,142	\$4,006,974	\$3,895,536
Less: Ent Rev used for current year CIP Expenses for Operations	\$0	(\$180,000)	(\$180,000)	\$0
	\$3,360,582	\$3,839,142	\$3,826,974	\$3,895,536
20% Guideline for Operational Expenses	\$672,116	\$767,828	\$765,395	\$779,107
Add: Ent Rev for next year CIP	\$180,000	\$0	\$0	\$40,000
Cash Reserve Target	\$852,116	\$767,828	\$765,395	\$819,107
Cash Above/(Below) Cash Reserve Target	(\$309,524)	(\$19,809)	(\$423,212)	(\$301,539)

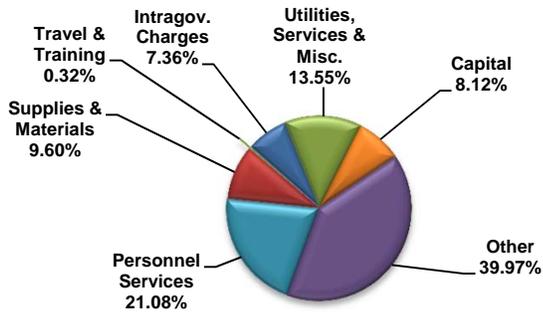


Railroad Utility Fund

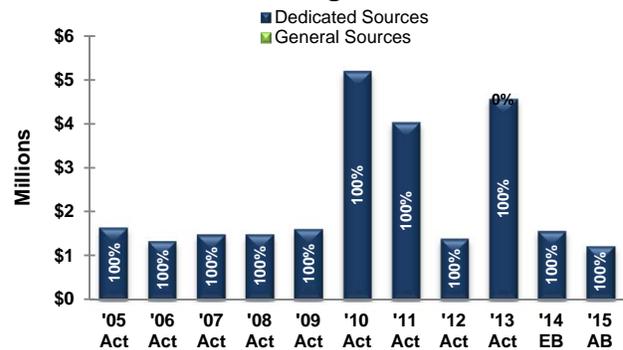
(Enterprise Fund)

Railroad Utility Fund

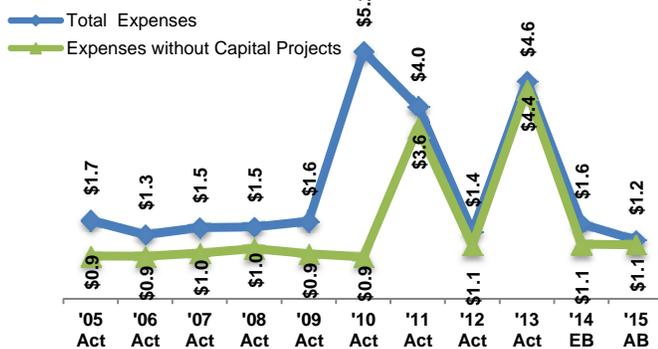
FY 2015 Total Expenditures By Category



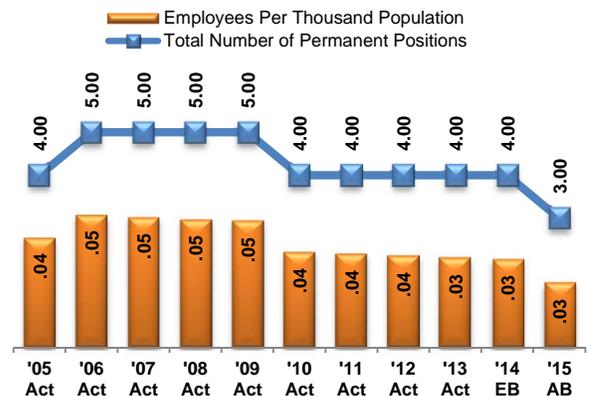
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$236,827	\$309,152	\$263,912	\$259,530	(1.7%)	(16.1%)
Supplies & Materials	\$91,536	\$118,995	\$118,825	\$118,165	(0.6%)	(0.7%)
Travel & Training	\$1,754	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragov. Charges	\$82,019	\$86,705	\$86,705	\$90,575	4.5%	4.5%
Utilities, Services & Misc.	\$144,711	\$188,719	\$185,360	\$166,817	(10.0%)	(11.6%)
Capital	\$162,265	\$418,200	\$413,200	\$100,000	(75.8%)	(76.1%)
Other	\$3,863,515	\$491,199	\$500,470	\$492,087	(1.7%)	0.2%
Total	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)
Operating Expenses	\$531,181	\$697,571	\$643,802	\$639,087	(0.7%)	(8.4%)
Non-Operating Expenses	\$3,835,378	\$465,487	\$474,758	\$468,895	(1.2%)	0.7%
Debt Service	\$28,137	\$25,712	\$25,712	\$23,192	(9.8%)	(9.8%)
Capital Additions	\$7,596	\$0	\$0	\$0		
Capital Projects	\$180,335	\$428,200	\$428,200	\$100,000	(76.6%)	(76.6%)
Total Expenses	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	(\$5,467)	\$9,000	\$9,982	\$9,982	0.0%	10.9%
Fees and Service Charges	\$696,640	\$732,995	\$616,995	\$677,900	9.9%	(7.5%)
Other Local Revenues	\$16,229	\$0	\$0	\$0		
Trnsfrs & Capital Contrib.	\$2,412,199	\$150,000	\$150,000	\$150,000	0.0%	0.0%
Use of Prior Year Sources	\$1,463,026	\$724,975	\$795,495	\$393,292	(50.6%)	(45.8%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)

Railroad Fund - Summary

Fund 503

Description

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

Department Objectives

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

Highlights/Significant Changes

- Rail traffic is projected to continue at a lower level than prior to the recession.
- A capital charge continues to be placed on coal deliveries for CIP funding. This charge is targeted to rail bed improvements. These are the CIP projects that replace ties and rails, and improve the rail line surface.
- Maintains lower funding level for capital projects to insure positive cash flow.

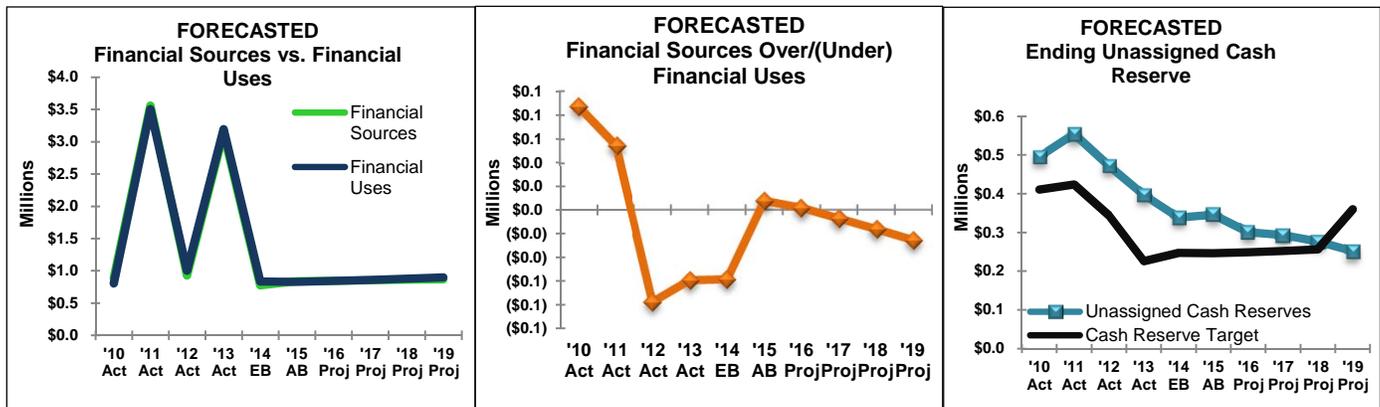
Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Railroad Fund Operations	4.00	4.00	4.00	3.00	(1.00)
Total Personnel	4.00	4.00	4.00	3.00	(1.00)
Permanent Full-Time	4.00	4.00	4.00	3.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	3.00	(1.00)

Railroad Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$9,982	\$9,982	\$9,982	\$9,982	\$9,982
Fees and Service Charges					
Switching Fees	\$540,500	\$545,905	\$551,364	\$556,878	\$562,447
User Charges	\$137,400	\$140,148	\$142,951	\$145,810	\$148,726
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Financial Sources: Less	\$837,882	\$846,035	\$854,297	\$862,670	\$871,155
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$639,087	\$655,064	\$671,441	\$688,227	\$705,433
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest Exp. and Non-Oper. Cash Pm	\$23,192	\$23,772	\$24,366	\$24,975	\$25,599
Principal Payments	\$68,191	\$65,671	\$65,671	\$65,671	\$65,671
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Financial Uses	\$830,470	\$844,507	\$861,478	\$878,873	\$896,703
Financial Sources Over/(Under) Uses	\$7,412	\$1,528	(\$7,181)	(\$16,203)	(\$25,548)
Beginning Unassigned Cash Reserve	\$338,659	\$298,727	\$300,255	\$293,074	\$276,871
Financial Sources Over/(Under) Uses	\$7,412	\$1,528	(\$7,181)	(\$16,203)	(\$25,548)
Ending Unassigned Cash Reserve	\$346,071	\$300,255	\$293,074	\$276,871	\$251,323
Total Expenditures Uses	\$830,470	\$844,507	\$861,478	\$878,873	\$896,703
Less: Ent Rev used for current year CIP	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Operational Expenses	\$730,470	\$744,507	\$761,478	\$778,873	\$796,703
20% Guideline for Operational Expenses	\$146,094	\$148,901	\$152,296	\$155,775	\$159,341
Add: Ent Rev for next year CIP	\$100,000	\$100,000	\$100,000	\$100,000	\$200,000
Cash Reserve Target	\$246,094	\$248,901	\$252,296	\$255,775	\$359,341
Cash Above/(Below) Cash Reserve Target	\$99,977	\$51,354	\$40,778	\$21,096	(\$108,018)



Railroad Fund - Summary

Budget Detail by Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 14/13EB	% Change 14/13B
Operations:						
Personnel Services	\$234,718	\$309,152	\$258,912	\$259,530	0.2%	(16.1%)
Supplies and Materials	\$91,186	\$118,995	\$118,825	\$118,165	(0.6%)	(0.7%)
Travel and Training	\$1,754	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragovernmental Charges	\$82,019	\$86,705	\$86,705	\$90,575	4.5%	4.5%
Utilities, Services, & Misc.	\$121,504	\$178,719	\$175,360	\$166,817	(4.9%)	(6.7%)
Capital	\$7,596	\$0	\$0	\$0		
Other	\$3,863,515	\$491,199	\$500,470	\$492,087	(1.7%)	0.2%
Total	\$4,402,292	\$1,188,770	\$1,144,272	\$1,131,174	(1.1%)	(4.8%)
Capital Projects:						
Personnel Services	\$2,109	\$0	\$5,000	\$0	(100.0%)	
Supplies and Materials	\$350	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$23,207	\$10,000	\$10,000	\$0	(100.0%)	(100.0%)
Capital	\$154,669	\$418,200	\$413,200	\$100,000	(75.8%)	(76.1%)
Other	\$0	\$0	\$0	\$0		
Total	\$180,335	\$428,200	\$428,200	\$100,000	(76.6%)	(76.6%)
Department Totals						
Personnel Services	\$236,827	\$309,152	\$263,912	\$259,530	(1.7%)	(16.1%)
Supplies and Materials	\$91,536	\$118,995	\$118,825	\$118,165	(0.6%)	(0.7%)
Travel and Training	\$1,754	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragovernmental Charges	\$82,019	\$86,705	\$86,705	\$90,575	4.5%	4.5%
Utilities, Services, & Misc.	\$144,711	\$188,719	\$185,360	\$166,817	(10.0%)	(11.6%)
Capital	\$162,265	\$418,200	\$413,200	\$100,000	(75.8%)	(76.1%)
Other	\$3,863,515	\$491,199	\$500,470	\$492,087	(1.7%)	0.2%
Total	\$4,582,627	\$1,616,970	\$1,572,472	\$1,231,174	(21.7%)	(23.9%)

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
2628 - Railroad Operations Foreman*	1.00	1.00	1.00	0.00	(1.00)
2626 - Railroad Operator	1.00	1.00	1.00	1.00	
2620 - Railroad Operations Manager	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	3.00	(1.00)
Permanent Full-Time	4.00	4.00	4.00	3.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	3.00	(1.00)

*In FY 2015 the vacant Railroad Operations Foreman positions was eliminated.

Major Projects

- Funding for capital maintenance, rail replacements, surfacing program and annual tie program

Fiscal Impact

- CIP funding comes from a capital charge on coal deliveries and targets rail bed improvements. These are the CIP projects that replace ties and rails, and improve the rail line surface.

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Railroad

1 Annual Capital Maintenance - ER0045 [ID: 626]							
Ent Rev	\$20,000	\$35,000	\$35,000	\$105,000			
Total	\$20,000	\$35,000	\$35,000	\$105,000			
2 Annual Rail Replacement Program - ER0014 [ID: 627]							
Ent Rev	\$25,000	\$25,000	\$25,000	\$75,000			
Total	\$25,000	\$25,000	\$25,000	\$75,000			
3 Annual Surfacing Program - ER0013 [ID: 629]							
Ent Rev	\$10,000	\$15,000	\$15,000	\$45,000			
Total	\$10,000	\$15,000	\$15,000	\$45,000			
4 Annual Tie Program - ER0012 [ID: 630]							
Ent Rev	\$15,000	\$25,000	\$25,000	\$75,000			
Total	\$15,000	\$25,000	\$25,000	\$75,000			
5 North Browns Station Road Signals - ER0070 [ID: 1750]						2014	2014
Total							

Railroad Funding Source Summary

Ent Rev	\$70,000	\$100,000	\$100,000	\$300,000			
New Funding	\$70,000	\$100,000	\$100,000	\$300,000	\$0		
Total	\$70,000	\$100,000	\$100,000	\$300,000	\$0		

Railroad Current Capital Projects

1	Replace College Avenue Signals [ID: 1689]				2013	2013
2	RR Bridge - ER0063 [ID: 1278]				2009	2010
3	Treat Timber Bridges - ER0067 [ID: 1276]				2014	2014

Railroad Impact of Capital Projects

Annual Capital Maintenance - ER0045 [ID: 626]
Routine repairs required to keep railroad in service.
Annual Rail Replacement Program - ER0014 [ID: 627]
Routine replacement of rail, some approaching 100 years old, is required to maintain safety of railroad operations.
Annual Surfacing Program - ER0013 [ID: 629]
Track surface, or smoothness, must be maintained within prescribed limits to maintain railroad service.
Annual Tie Program - ER0012 [ID: 630]
Routine tie replacement required to keep railroad operating at acceptable level of service.
Heuchan Siding - ER0026 [ID: 625]
Proposed siding for storing and improved switching of rail cars containing coal or possible other fuels to the Municipal Power Plant.
RR Bridge - ER0063 [ID: 1278]
New bridge placed into service in Fall 2010.
Treat Timber Bridges - ER0067 [ID: 1276]
Railroad has three (3) bridges containing timber structural members. These members must be periodically treated to prevent decay to keep bridges and overlying track in service.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Railroad Fund

Debt Service Information

9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511
 Balance As of 9/30/2014 - \$548,536
 Final Payment - 9/30/2022

1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000
 Balance As of 9/30/2014 - \$91,212
 Final Payment - 12/1/2023

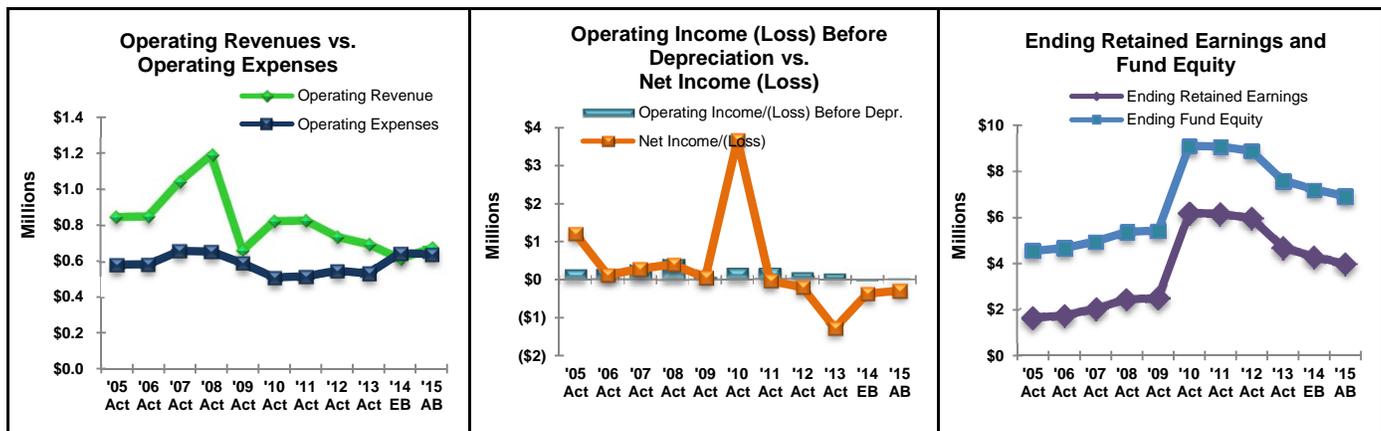
Loan Between Funds (Railroad & Electric)

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$68,191	\$23,192	\$91,383
2016	\$70,809	\$20,574	\$91,383
2017	\$73,529	\$17,854	\$91,383
2018	\$76,354	\$15,028	\$91,382
2019	\$79,290	\$12,092	\$91,382
2020	\$82,341	\$9,042	\$91,383
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	<u>\$639,749</u>	<u>\$106,735</u>	<u>\$746,484</u>

Net Income Statement Railroad Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Switching Fees	\$610,117	\$537,500	\$537,500	\$540,500
User Charges	\$86,523	\$195,495	\$79,495	\$137,400
Total Operating Revenues	\$696,640	\$732,995	\$616,995	\$677,900
Operating Expenses:				
Personnel Services	\$234,718	\$309,152	\$258,912	\$259,530
Supplies & Materials	\$91,186	\$118,995	\$118,825	\$118,165
Travel & Training	\$1,754	\$4,000	\$4,000	\$4,000
Intragovernmental Charges	\$82,019	\$86,705	\$86,705	\$90,575
Utilities, Services & Other Misc.	\$121,504	\$178,719	\$175,360	\$166,817
Total Operating Expenses	\$531,181	\$697,571	\$643,802	\$639,087
Operating Income (Loss) Before Depreciation	\$165,459	\$35,424	(\$26,807)	\$38,813
Depreciation	(\$461,528)	(\$459,574)	(\$468,845)	(\$468,895)
Operating Income	(\$296,069)	(\$424,150)	(\$495,652)	(\$430,082)
Non-Operating Revenues:				
Investment Revenue	(\$5,467)	\$9,000	\$9,982	\$9,982
Misc. Non-Operating Revenue	\$16,229	\$0	\$0	\$0
Total Non-Operating Revenues	\$10,762	\$9,000	\$9,982	\$9,982
Non-Operating Expenses:				
Interest Expense	\$28,137	\$25,712	\$25,712	\$23,192
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$28,137	\$25,712	\$25,712	\$23,192
Operating Transfers:				
Operating Transfers From Other Funds	\$2,414,556	\$150,000	\$150,000	\$150,000
Operating Transfers To Other Funds	(\$3,373,850)	(\$5,913)	(\$5,913)	\$0
	(\$959,294)	\$144,087	\$144,087	\$150,000
Net Income (Loss) Before Capital Contributions	(\$1,272,738)	(\$296,775)	(\$367,295)	(\$293,292)
Capital Contribution	(\$2,357)	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	(\$1,275,095)	(\$296,775)	(\$367,295)	(\$293,292) ~
Beginning Retained Earnings	\$5,933,729	\$4,658,634	\$4,658,634	\$4,291,339
Ending Retained Earnings	\$4,658,634	\$4,361,859	\$4,291,339	\$3,998,047
Contributed Capital	\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181
Ending Fund Equity	\$7,574,815	\$7,278,040	\$7,207,520	\$6,914,228

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.
Note: Net Income Statement does not include capital addition or capital project expenses.



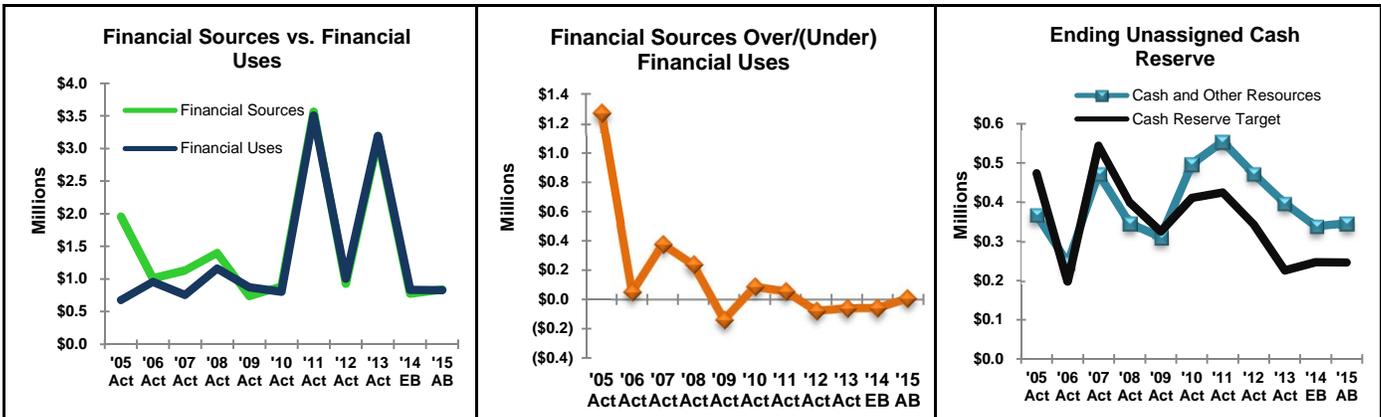
Funding Sources and Uses Railroad Fund

Financial Sources	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$8,206	\$9,000	\$9,982	\$9,982
Fees and Service Charges	\$696,640	\$732,995	\$616,995	\$677,900
Other Local Revenues	\$16,229	\$0	\$0	\$0
	\$721,075	\$741,995	\$626,977	\$687,882
Other Funding Sources/Transfers	\$2,414,556	\$150,000	\$150,000	\$150,000
Total Financial Sources: Less Appropriated Fund Balance	\$3,135,631	\$891,995	\$776,977	\$837,882

Financial Uses	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Expenses	\$531,181	\$697,571	\$643,802	\$639,087
Operating Transfers to Other Funds	\$3,373,850	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$28,137	\$25,712	\$25,712	\$23,192
Principal Payments	\$63,246	\$65,671	\$65,671	\$68,191
Capital Additions	\$7,596	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$200,000	\$100,000	\$100,000	\$100,000
Total Financial Uses	\$4,204,010	\$888,954	\$835,185	\$830,470

Financial Sources Over/(Under) Uses	(\$1,068,379)	\$3,041	(\$58,208)	\$7,412
Beginning Unassigned Cash Reserve		\$396,867	\$396,867	\$338,659
Financial Sources Over/(Under) Uses		\$3,041	(\$58,208)	\$7,412
Cash and Cash Equivalents	\$160,510			
Less: GASB 31 Pooled Cash Adj	(\$11,696)			
Add: Inventory	\$224,661			
Projected Unassigned Cash Reserve	\$396,867	\$399,908	\$338,659	\$346,071
Total Expenditures Uses	\$4,204,010	\$888,954	\$835,185	\$830,470
Less: Ent Rev used for current year CIP	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)
Operational Expenses	\$4,004,010	\$788,954	\$735,185	\$730,470
20% Guideline for Operational Expenses	\$800,802	\$157,791	\$147,037	\$146,094
Add: Ent Rev for next year CIP	\$100,000	\$100,000	\$100,000	\$100,000
Cash Reserve Target	\$900,802	\$257,791	\$247,037	\$246,094
Cash Above/(Below) Cash Reserve Target	(\$503,935)	\$142,117	\$91,622	\$99,977

* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.

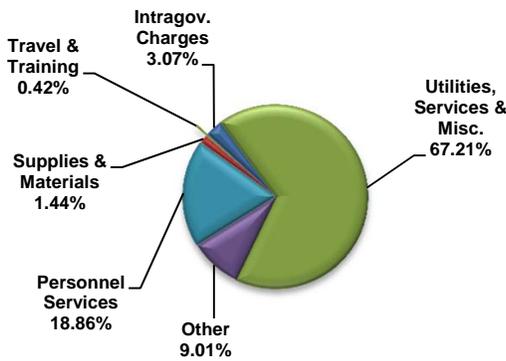


Transload Facility

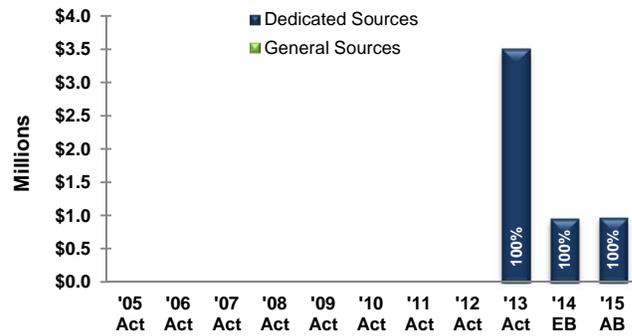
(Enterprise Fund)

Transload Facility

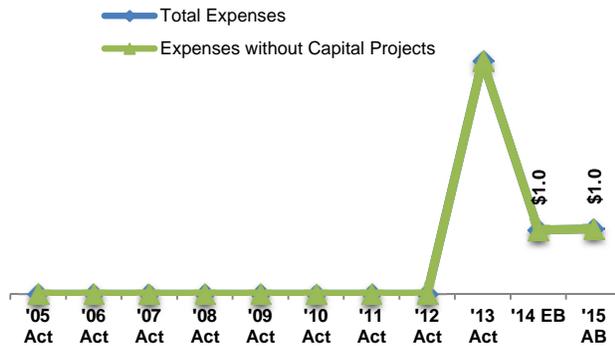
FY 2015 Total Expenditures By Category



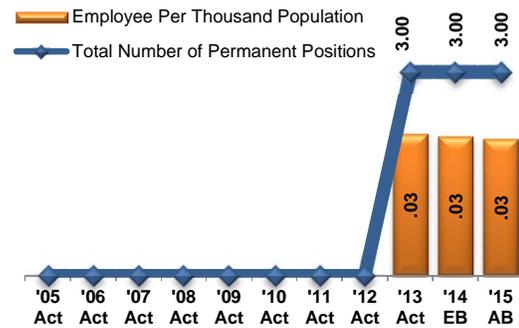
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$185,988	\$182,520	\$178,011	\$184,252	3.5%	0.9%
Supplies & Materials	\$8,262	\$9,372	\$13,745	\$14,061	2.3%	50.0%
Travel & Training	\$48	\$4,100	\$4,100	\$4,100	0.0%	0.0%
Intragov. Charges	\$432	\$28,911	\$28,911	\$29,946	3.6%	3.6%
Utilities, Services & Misc.	\$880,769	\$643,728	\$643,700	\$656,598	2.0%	2.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$2,445,855	\$88,598	\$91,638	\$88,025	(3.9%)	(0.6%)
Total	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%
Operating Expenses	\$1,075,499	\$868,631	\$864,507	\$888,957	2.8%	2.3%
Non-Operating Expenses	\$2,434,032	\$77,170	\$84,170	\$76,993	(8.5%)	(0.2%)
Debt Service	\$11,823	\$11,428	\$11,428	\$11,032	(3.5%)	(3.5%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$376	\$0	\$350	\$350	0.0%	
Fees and Service Charges	\$965,853	\$802,000	\$948,000	\$975,000	2.8%	21.6%
Other Local Revenues	\$56,826	\$2,425	\$9,315	\$2,600	(72.1%)	7.2%
Transfers and Capital Contrib.	\$3,548,850	\$175,000	\$175,000	\$125,000	(28.6%)	(28.6%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$1,050,551)	(\$22,196)	(\$172,560)	(\$125,968)	(27.0%)	467.5%
Dedicated Sources	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,521,354	\$957,229	\$960,105	\$976,982	1.8%	2.1%

Transload Facility - Summary

Fund 504

Description

This fund is responsible for the operation and maintenance of the Transload Facility

Department Objectives

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

Highlights/Significant Changes

- The Transload Facility was established as a separate fund in the FY 2013 budget.
- Budget provides for normal operations and maintenance of the Transload Facility.
- At this time there are no capital projects which have been identified for the Transload facility.

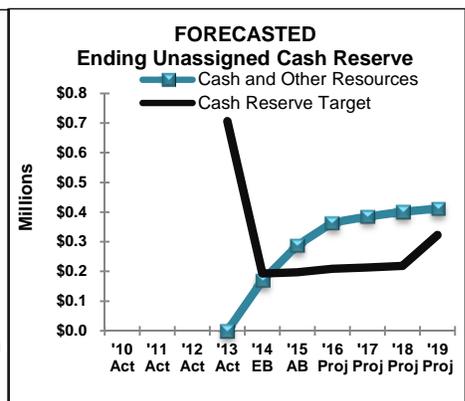
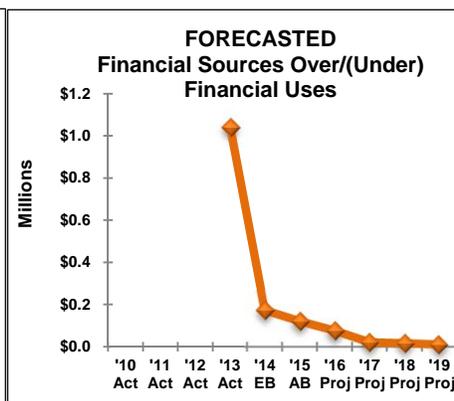
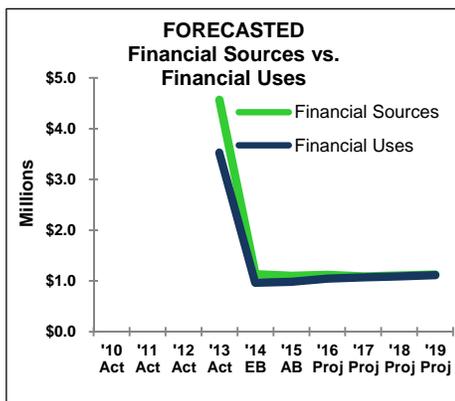
Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
2616 - Transload Operations Suprv.	1.00	1.00	1.00	1.00	
2298 - Equipment Operator III	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Transload Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Proposed 2016	Projected 2017	Projected 2018	Projected 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$350	\$350	\$350	\$350	\$350
Fees and Service Charges					
Handling Fees	\$186,000	\$187,860	\$189,739	\$191,636	\$193,552
Warehousing	\$114,000	\$116,280	\$118,606	\$120,978	\$123,398
Services	\$675,000	\$688,500	\$702,270	\$716,315	\$730,641
Other Local Revenues	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600
Other Funding Sources/Transfers	\$125,000	\$125,000	\$75,000	\$75,000	\$75,000
Total Financial Sources: Less	\$1,102,950	\$1,120,590	\$1,088,565	\$1,106,879	\$1,125,541
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$888,957	\$911,181	\$933,961	\$957,310	\$981,243
Operating Transfers to Other Funds	\$4,477	\$4,589	\$4,704	\$4,822	\$4,943
Interest Exp. and Non-Oper. Cash Pmts	\$11,032	\$74,435	\$72,524	\$70,546	\$68,499
Principal Payments	\$79,676	\$54,601	\$56,512	\$58,490	\$60,537
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$984,142	\$1,044,806	\$1,067,701	\$1,091,168	\$1,115,222
Financial Sources Over/(Under) Uses	\$118,808	\$75,784	\$20,864	\$15,711	\$10,319
Beginning Unassigned Cash Reserve	\$169,756	\$288,564	\$364,348	\$385,212	\$400,923
Financial Sources Over/(Under) Uses	\$118,808	\$75,784	\$20,864	\$15,711	\$10,319
Ending Unassigned Cash Reserve	\$288,564	\$364,348	\$385,212	\$400,923	\$411,242
Total Expenditures Uses	\$984,142	\$1,044,806	\$1,067,701	\$1,091,168	\$1,115,222
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0	\$0
Operational Expenses	\$984,142	\$1,044,806	\$1,067,701	\$1,091,168	\$1,115,222
20% Guideline for Operational Expenses	\$196,828	\$208,961	\$213,540	\$218,234	\$223,044
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$0	\$100,000
Cash Reserve Target	\$196,828	\$208,961	\$213,540	\$218,234	\$323,044
Cash Above/(Below) Cash Reserve Target	\$91,736	\$155,387	\$171,672	\$182,689	\$88,198



Transload Facility

Debt Service Information

FY 2011 Transload Facility Loan (Interest rates: .05% for the first 5 yrs and 3.5 remaining 25 yrs)

Original Issue - \$2,521,151.57

Balance As of 9/30/2014 - \$2,206,390

Final Payment - 9/30/2040

Transload Facility Loan

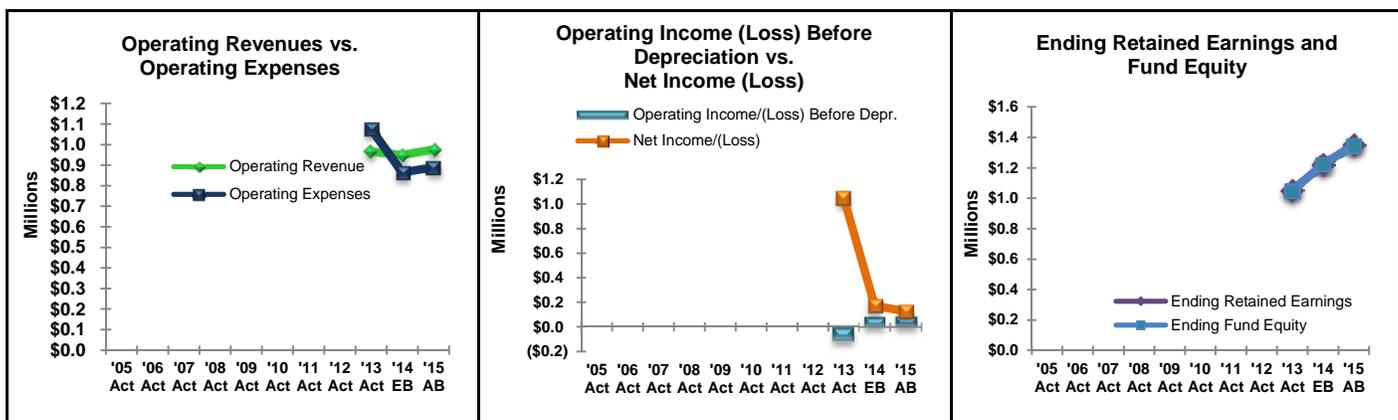
<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$79,676	\$11,032	\$90,708
2016	\$54,601	\$74,435	\$129,036
2017	\$56,512	\$72,524	\$129,036
2018	\$58,490	\$70,546	\$129,036
2019	\$60,537	\$68,499	\$129,036
2020	\$62,656	\$66,380	\$129,036
2021	\$64,849	\$64,187	\$129,036
2022	\$67,119	\$61,917	\$129,036
2023	\$69,468	\$59,568	\$129,036
2024	\$71,900	\$57,137	\$129,037
2025	\$74,416	\$54,620	\$129,036
2026	\$77,021	\$52,016	\$129,037
2027	\$79,716	\$49,320	\$129,036
2028	\$82,506	\$46,530	\$129,036
2029	\$85,394	\$43,642	\$129,036
2030	\$88,383	\$40,653	\$129,036
2031	\$91,476	\$37,560	\$129,036
2032	\$94,678	\$34,358	\$129,036
2033	\$97,992	\$31,045	\$129,037
2034	\$101,421	\$27,615	\$129,036
2035	\$104,971	\$24,065	\$129,036
2036	\$108,645	\$20,391	\$129,036
2037	\$112,448	\$16,589	\$129,037
2038	\$116,383	\$12,653	\$129,036
2039	\$120,457	\$8,580	\$129,037
2040	\$124,673	\$4,364	\$129,037
	<u>\$2,206,388</u>	<u>\$1,110,226</u>	<u>\$3,316,614</u>

* In FY 2013 Transload was established as a separate fund. Payment for the loan was located in the Railroad fund for FY 2011 and FY 2012.

Net Income Statement Transload Facility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Handling Fees	\$202,562	\$152,000	\$186,000	\$186,000
Warehousing	\$104,583	\$130,000	\$112,000	\$114,000
Services	\$658,708	\$520,000	\$650,000	\$675,000
Total Operating Revenues	\$965,853	\$802,000	\$948,000	\$975,000
Operating Expenses:				
Personnel Services	\$185,988	\$182,520	\$178,011	\$184,252
Supplies & Materials	\$8,262	\$9,372	\$13,745	\$14,061
Travel & Training	\$48	\$4,100	\$4,100	\$4,100
Intragovernmental Charges	\$432	\$28,911	\$28,911	\$29,946
Utilities, Services & Other Misc.	\$880,769	\$643,728	\$639,740	\$656,598
Total Operating Expenses	\$1,075,499	\$868,631	\$864,507	\$888,957
Operating Income (Loss) Before Depreciation	(\$109,646)	(\$66,631)	\$83,493	\$86,043
Depreciation	(\$69,476)	(\$69,476)	(\$72,516)	(\$72,516)
Operating Income	(\$179,122)	(\$136,107)	\$10,977	\$13,527
Non-Operating Revenues:				
Investment Revenue	\$376	\$0	\$350	\$350
Misc. Non-Operating Revenue	\$56,826	\$2,425	\$9,315	\$2,600
Total Non-Operating Revenues	\$57,202	\$2,425	\$9,665	\$2,950
Non-Operating Expenses:				
Interest Expense	\$11,823	\$11,428	\$11,428	\$11,032
Loss on Disposal of Fixed Assets	\$0	\$0	\$3,960	\$0
Total Non-Operating Expenses	\$11,823	\$11,428	\$15,388	\$11,032
Operating Transfers:				
Operating Transfers From Other Funds	\$3,548,850	\$175,000	\$175,000	\$125,000
Operating Transfers To Other Funds	(\$2,364,556)	(\$7,694)	(\$7,694)	(\$4,477)
	\$1,184,294	\$167,306	\$167,306	\$120,523
Net Income (Loss) Before Capital Contributions	\$1,050,551	\$22,196	\$172,560	\$125,968
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earning	\$1,050,551	\$22,196	\$172,560	\$125,968
Beginning Retained Earnings	\$1,050,551	\$1,050,551	\$1,050,551	\$1,223,111
Ending Retained Earnings	\$1,050,551	\$1,072,747	\$1,223,111	\$1,349,079
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$1,050,551	\$1,072,747	\$1,223,111	\$1,349,079

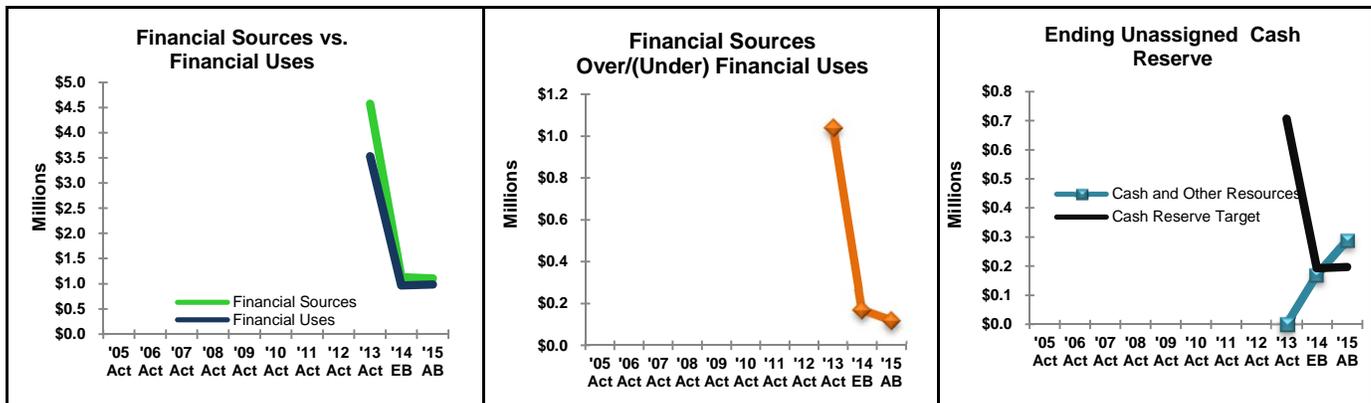
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transload Facility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	(\$88)	\$0	\$350	\$350
Fees and Service Charges	\$965,853	\$802,000	\$948,000	\$975,000
Other Local Revenues	\$56,826	\$2,425	\$9,315	\$2,600
	\$1,022,591	\$804,425	\$957,665	\$977,950
Other Funding Sources/Transfers	\$3,548,850	\$175,000	\$175,000	\$125,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,571,441	\$979,425	\$1,132,665	\$1,102,950
Financial Uses				
Operating Expenses	\$1,075,499	\$868,631	\$864,507	\$888,957
Operating Transfers to Other Funds *	\$2,364,556	\$7,694	\$7,694	\$4,477
Interest Expense and Non-Oper. Cash Pmts	\$11,823	\$11,428	\$11,428	\$11,032
Principal Payments	\$78,886	\$79,280	\$79,280	\$79,676
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$3,530,764	\$967,033	\$962,909	\$984,142
Financial Sources Over/(Under) Uses	\$1,040,677	\$12,392	\$169,756	\$118,808
Beginning Unassigned Cash Reserve		\$0	\$0	\$169,756
Financial Sources Over/(Under) Uses		\$12,392	\$169,756	\$118,808
Cash and cash equivalents	\$0			
Less: GASB 31 Pooled Cash Adj	\$0			
Add: Inventory				
Projected Unassigned Cash Reserve	\$0	\$12,392	\$169,756	\$288,564
Total Expenditures Uses	\$3,530,764	\$967,033	\$962,909	\$984,142
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$3,530,764	\$967,033	\$962,909	\$984,142
20% Guideline	\$706,153	\$193,407	\$192,582	\$196,828
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$706,153	\$193,407	\$192,582	\$196,828
Cash Above/(Below) Cash Reserve Target	(\$706,153)	(\$181,015)	(\$22,826)	\$91,736

* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.

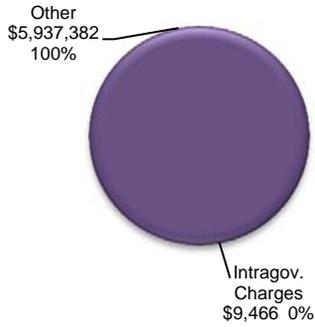


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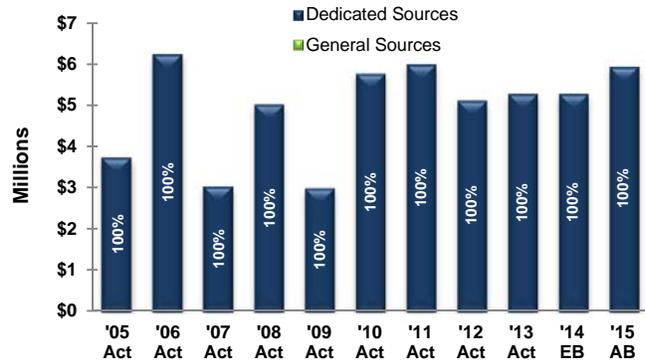
Capital Quarter Cent Sales
Tax Fund
(Special Revenue Fund)

Capital Quarter Cent Sales Tax Fund

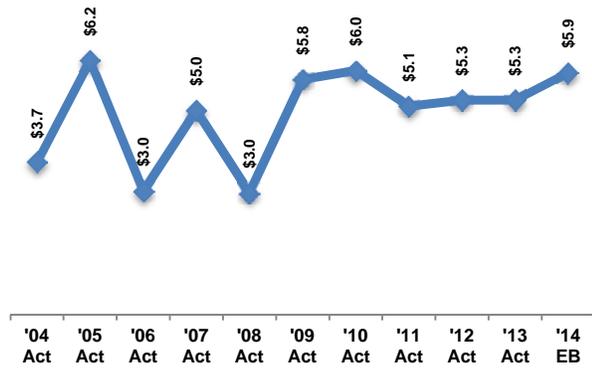
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$11,051	\$11,051	\$9,466	(14.3%)	(14.3%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,276,875	\$5,267,250	\$5,267,250	\$5,937,382	12.7%	12.7%
Total	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%
Operating Expenses	\$0	\$11,051	\$11,051	\$9,466	(14.3%)	(14.3%)
Non-Operating Expenses	\$5,276,875	\$5,267,250	\$5,267,250	\$5,937,382	12.7%	12.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Sales Taxes	\$5,399,873	\$5,459,481	\$5,507,871	\$5,618,028	2.0%	2.9%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	(\$28,668)	\$14,673	\$28,966	\$28,966	0.0%	97.4%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$299,854		
Less: Current Year Surplus	(\$94,330)	(\$195,853)	(\$258,536)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848	12.7%	12.7%

Description

On November 8, 2005, Columbia voters passed a ten year extension of the one quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2006 to December 31, 2015. During fiscal year 2015, on an August 2015 ballot, the City plans to ask voters for an extension to fund equipment and capital projects yet to be determined. The city bonded for the approved projects that include replacement of fire trucks, building two new fire stations, construction of a police training facility and emergency storm warning sirens. Transportation projects to improve major streets to relieve traffic congestion and sidewalk improvements were also approved. These revenues are used to service the debt and pay for other approved capital projects.

Capital Project Funding for Next Year

Streets and Sidewalks:

- Annual Sidewalks/Pedways (New construction/re-construction and major maintenance)
- Annual City/County/State Projects
- Annual Downtown sidewalk improvements

Public Safety:

- Rpl. Foam Truck
- Rpl. 2002 Pumper

Resources

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Capital 1/4 Cent Sales Tax Receipts	\$5,399,873	\$5,459,481	\$5,507,871	\$5,618,028
Investment Revenue	(\$28,668)	\$14,673	\$28,966	\$28,966
Total Resources	\$5,371,205	\$5,474,154	\$5,536,837	\$5,646,994

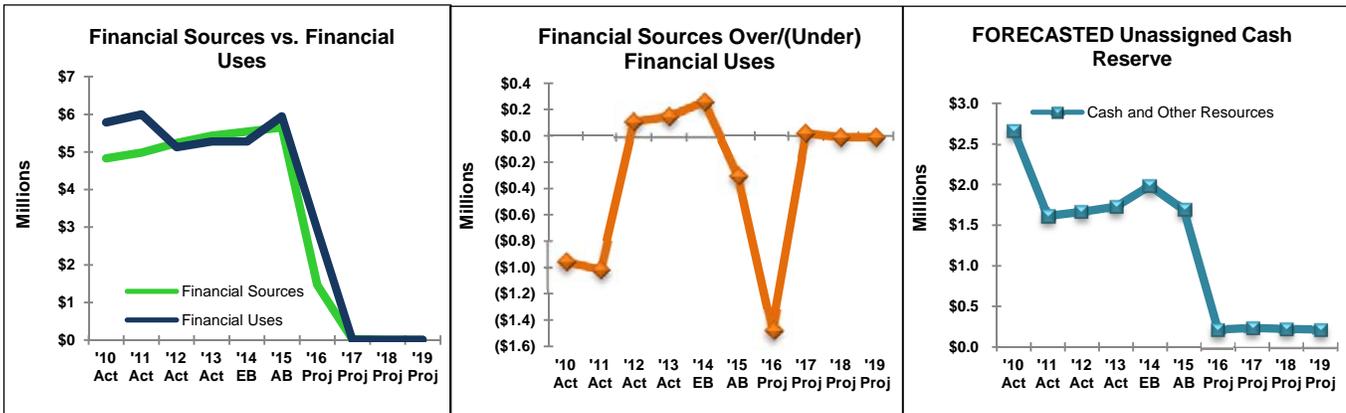
EXPENDITURES

Capital Projects - General Government	\$2,357,500	\$2,358,500	\$2,358,500	\$3,045,007
Debt Services - 2006 S.O. Bonds	\$2,919,375	\$2,908,750	\$2,908,750	\$2,892,375
General & Administrative Fees	\$0	\$11,051	\$11,051	\$9,466
Total Expenditures	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848
Revenues Under Expenditures	<u><u>\$94,330</u></u>	<u><u>\$195,853</u></u>	<u><u>\$258,536</u></u>	<u><u>(\$299,854)</u></u>

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017*	Projected FY 2018	Projected FY 2019
Sales Tax	\$5,618,028	\$1,432,597	\$0	\$0	\$0
Investment Income	\$28,966	\$28,966	\$28,966	\$0	\$0
Total Financial Sources	\$5,646,994	\$1,461,563	\$28,966	\$0	\$0
Transfers for Debt:					
2006B S.O. Bonds	(\$2,892,375)	(\$2,875,125)	\$0	\$0	\$0
Transfers for Capital Projects:					
Streets & Sidewalk Projects	(\$3,045,007)	(\$50,000)	\$0	\$0	\$0
Public Safety Projects	\$0	\$0	\$0	\$0	\$0
Total Transfers for Cap. Proj.	(\$3,045,007)	(\$50,000)	\$0	\$0	\$0
General & Administrative Fees	(\$9,466)	(\$9,466)	(\$9,466)	(\$9,466)	(\$9,466)
Total Financial Uses	(\$5,946,848)	(\$2,934,591)	(\$9,466)	(\$9,466)	(\$9,466)
Sources Over/(Under) Uses	(\$299,854)	(\$1,473,028)	\$19,500	(\$9,466)	(\$9,466)
Beginning Unassigned Cash Reserve	\$1,986,407	\$1,686,553	\$213,525	\$233,025	\$223,559
Ending Unassigned Cash Reserve	\$1,686,553	\$213,525	\$233,025	\$223,559	\$214,093

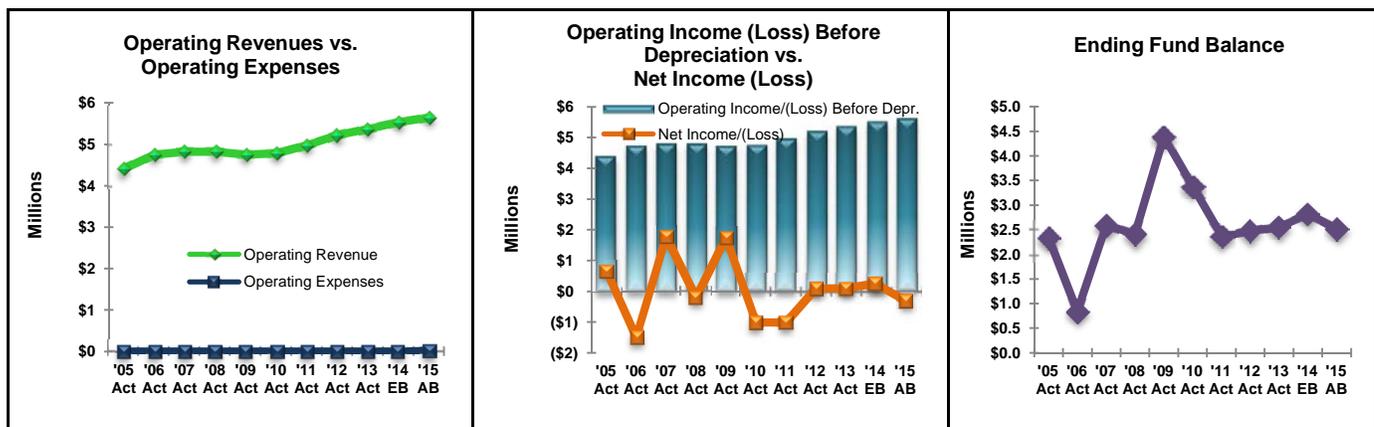
* Reflects 3 months of revenue in FY 2016 as the current Capital Improvement Sales Tax expires.



Net Income Statement Capital Quarter Cent Sales Tax Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Sales Taxes	\$5,399,873	\$5,459,481	\$5,507,871	\$5,618,028
Investment Revenue	(\$28,668)	\$14,673	\$28,966	\$28,966
Total Revenues	\$5,371,205	\$5,474,154	\$5,536,837	\$5,646,994
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$11,051	\$11,051	\$9,466
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$11,051	\$11,051	\$9,466
Excess (Deficiency) of Revenues Over Expenditures	\$5,371,205	\$5,463,103	\$5,525,786	\$5,637,528
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,276,875)	(\$5,267,250)	(\$5,267,250)	(\$5,937,382)
Total Otr. Financing Sources (Uses)	(\$5,276,875)	(\$5,267,250)	(\$5,267,250)	(\$5,937,382)
Excess (Deficiency) of Revenues Over Expenditures	\$94,330	\$195,853	\$258,536	(\$299,854)
Fund Balance, Beg. of Year	\$2,465,089	\$2,559,419	\$2,559,419	\$2,817,955
Fund Balance End of Year	\$2,559,419	\$2,755,272	\$2,817,955	\$2,518,101
Percent Change in Fund Equity	3.83%		10.10%	(10.64%)

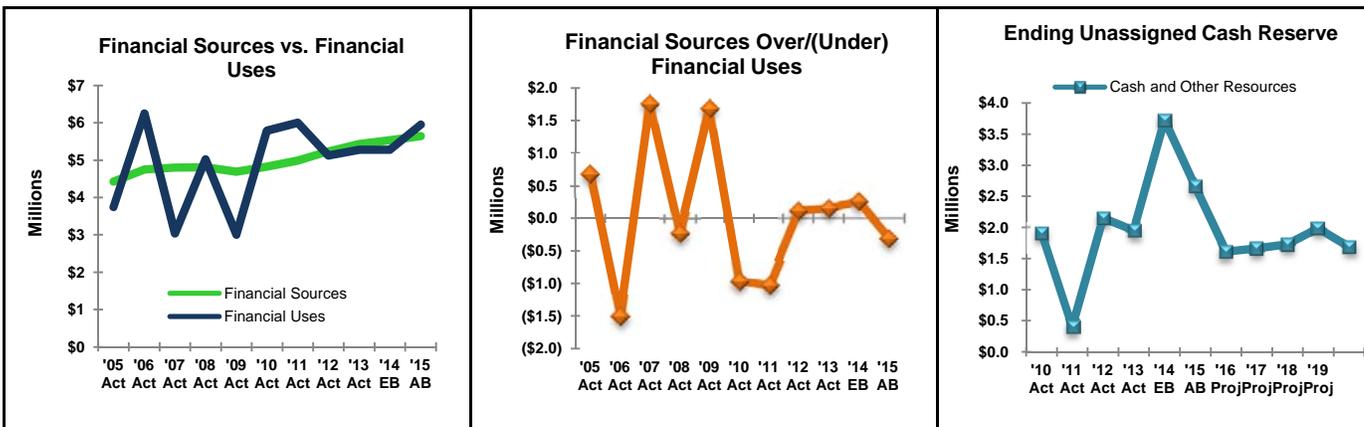
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Capital Quarter Cent Sales Tax Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes	\$5,399,873	\$5,459,481	\$5,507,871	\$5,618,028
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$28,874	\$14,673	\$28,966	\$28,966
Fees and Service Charges				
Other Local Revenues				
	\$5,428,747	\$5,474,154	\$5,536,837	\$5,646,994
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,428,747	\$5,474,154	\$5,536,837	\$5,646,994
Financial Uses				
Operating Expenses	\$0	\$11,051	\$11,051	\$9,466
Operating Transfers to Other Funds	\$5,276,875	\$5,267,250	\$5,267,250	\$5,937,382
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$5,276,875	\$5,278,301	\$5,278,301	\$5,946,848
Financial Sources Over/(Under) Uses	\$151,872	\$195,853	\$258,536	(\$299,854)
Beginning Unassigned Cash Reserve		\$1,727,871	\$1,727,871	\$1,986,407
Projected Ending Unassigned Cash Reserve	\$1,727,871 #	\$1,923,724	\$1,986,407	\$1,686,553

Ending Cash and Other Resources for FY 2013 is equal to Cash and Cash Equivalents

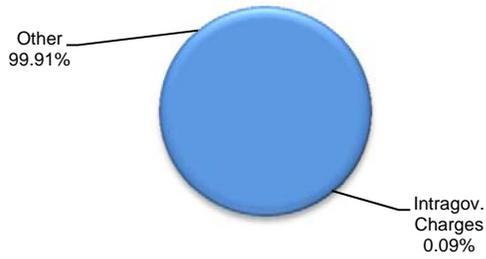


Transportation Sales Tax Fund

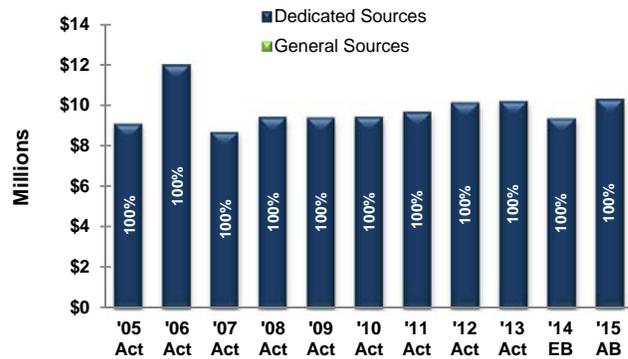
(Special Revenue Fund)

Transportation Sales Tax Fund (Special Revenue Fund)

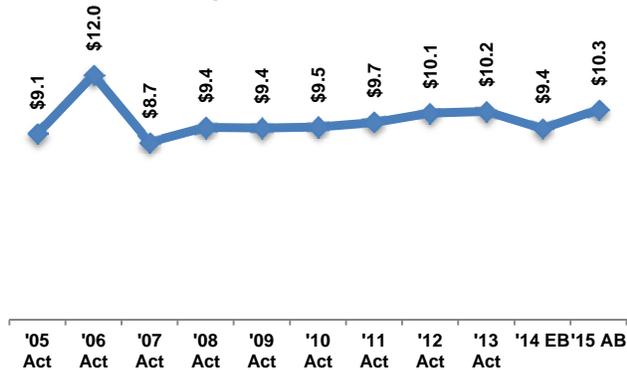
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$10,947	\$10,947	\$9,431	(13.8%)	(13.8%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$10,229,244	\$9,374,713	\$9,374,713	\$10,313,357	10.0%	10.0%
Total	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%
Operating Expenses	\$0	\$10,947	\$10,947	\$9,431	(13.8%)	(13.8%)
Non-Operating Expenses	\$10,229,244	\$9,374,713	\$9,374,713	\$10,313,357	10.0%	10.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%

Funding Sources (Where the Money Comes From)

Sales Taxes (Transportation Sales Tax)	\$10,800,210	\$10,919,082	\$11,016,214	\$11,236,538	2.0%	2.9%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	(\$25,970)	\$18,468	\$33,008	\$33,008	0.0%	78.7%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$544,996)	(\$1,551,890)	(\$1,663,562)	(\$946,758)	(43.1%)	(39.0%)
Dedicated Sources	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788	10.0%	10.0%

Description

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Resources

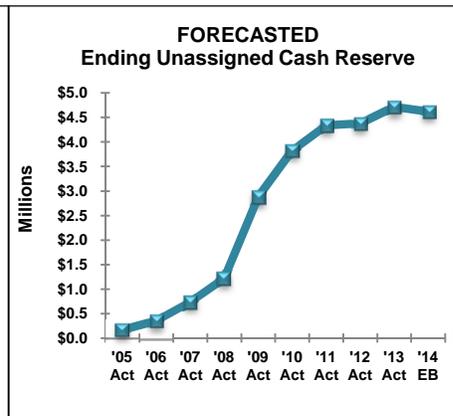
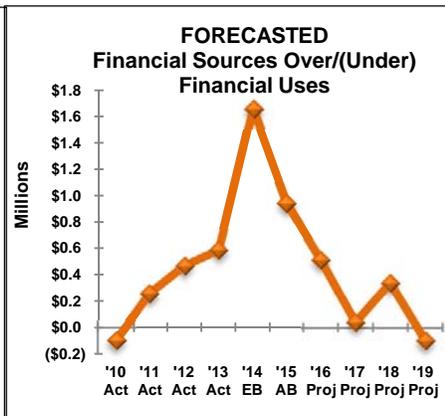
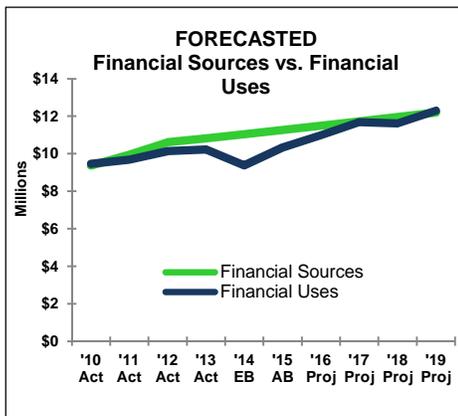
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Transportation Sales Taxes Receipts	\$10,800,210	\$10,919,082	\$11,016,214	\$11,236,538
Transfers to Close out projects	\$125,215	\$0	\$0	\$0
Investment Revenue	(\$25,970)	\$18,468	\$33,008	\$33,008
Total Resources	\$10,899,455	\$10,937,550	\$11,049,222	\$11,269,546

Expenditures

Street and Sidewalk Related	\$5,727,430	\$5,827,430	\$5,827,430	\$5,882,511
Streets and Sidewalks Capital Projects	\$20,633	\$20,633	\$20,633	\$20,633
Bus/Transit Subsidy	\$1,866,813	\$1,980,913	\$1,980,913	\$2,091,075
Bus/Transit CIP	\$665,758	\$0	\$0	\$524,194
Airport Subsidy	\$1,466,075	\$1,495,737	\$1,495,737	\$1,740,818
Airport CIP	\$482,535	\$50,000	\$50,000	\$54,126
G&A Charges	\$0	\$10,947	\$10,947	\$9,431
Total Expenditures	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788
Revenues Over Expenditures	\$670,211	\$1,551,890	\$1,663,562	\$946,758

Forecasts Sources and Uses (For Information Purposes Only)

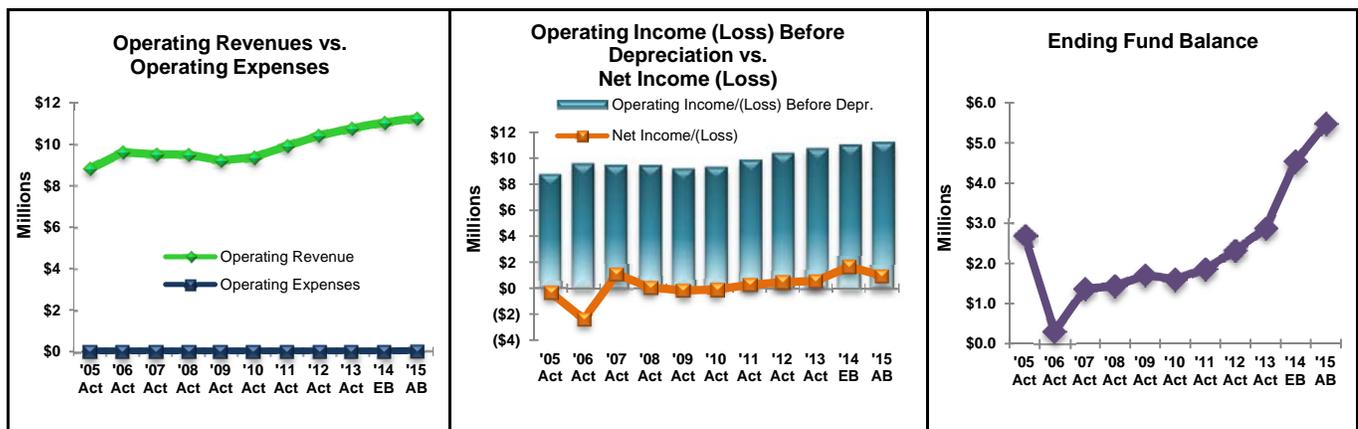
	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Sales Tax	\$11,236,538	\$11,461,269	\$11,690,494	\$11,924,304	\$12,162,790
Investment Income	\$33,008	\$33,008	\$33,008	\$33,008	\$33,008
Total Financial Sources	\$11,269,546	\$11,494,277	\$11,723,502	\$11,957,312	\$12,195,798
Financial Uses:					
Transfer to Gen. Fd (S&S Related)	(\$5,882,511)	(\$5,938,694)	(\$5,996,000)	(\$6,054,453)	(\$6,114,075)
CIP: Annual Pedestrian Bike and Traffic Safety (ID 15)	(\$20,633)	(\$20,633)	(\$20,633)	\$0	\$0
Total Streets & Sidewalk Related	(\$5,903,144)	(\$5,959,327)	(\$6,016,633)	(\$6,054,453)	(\$6,114,075)
Operating Subsidy (Transit)	(\$2,091,075)	(\$2,203,440)	(\$2,318,053)	(\$2,434,957)	(\$2,554,199)
Transfer to Transit (CIP Projects)	(\$524,194)	(\$470,000)	(\$470,000)	(\$470,000)	(\$470,000)
Total Transit Related	(\$2,615,269)	(\$2,673,440)	(\$2,788,053)	(\$2,904,957)	(\$3,024,199)
Operating Subsidy (Airport)	(\$1,740,818)	(\$1,852,001)	(\$1,909,307)	(\$1,967,760)	(\$2,027,382)
Transfer to Airport (Capital Projects)	(\$54,126)	(\$487,947)	(\$960,000)	(\$683,623)	(\$1,117,661)
Total Airport Related	(\$1,794,944)	(\$2,339,948)	(\$2,869,307)	(\$2,651,383)	(\$3,145,043)
General and Administrative Charges	(\$9,431)	(\$9,431)	(\$9,431)	(\$9,431)	(\$9,431)
Total Financial Uses	(\$10,322,788)	(\$10,982,146)	(\$11,683,424)	(\$11,620,224)	(\$12,292,748)
Sources Over/(Under) Uses	\$946,758	\$512,131	\$40,078	\$337,088	(\$96,950)
Beginning Unassigned Cash Reserve	\$2,881,249	\$3,828,007	\$4,340,138	\$4,380,217	\$4,717,305
Ending Unassigned Cash Reserve	\$3,828,007	\$4,340,138	\$4,380,217	\$4,717,305	\$4,620,356



Net Income Statement Transportation Sales Tax Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Sales Taxes	\$10,800,210	\$10,919,082	\$11,016,214	\$11,236,538
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	(\$25,970)	\$18,468	\$33,008	\$33,008
Total Revenues	\$10,774,240	\$10,937,550	\$11,049,222	\$11,269,546
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$10,947	\$10,947	\$9,431
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$10,947	\$10,947	\$9,431
Excess (Deficiency) of Revenues Over Expenditures	\$10,774,240	\$10,926,603	\$11,038,275	\$11,260,115
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$10,229,244)	(\$9,374,713)	(\$9,374,713)	(\$10,313,357)
Total Otr. Financing Sources (Uses)	(\$10,229,244)	(\$9,374,713)	(\$9,374,713)	(\$10,313,357)
Excess (Deficiency) Of Revenues Over Expenditures	\$544,996	\$1,551,890	\$1,663,562	\$946,758
Fund Balance, Beg. of Year	\$2,331,129	\$2,876,125	\$2,876,125	\$4,539,687
Fund Balance End of Year	\$2,876,125	\$4,428,015	\$4,539,687	\$5,486,445
Percent Change in Fund Equity	23.38%		57.84%	20.86%

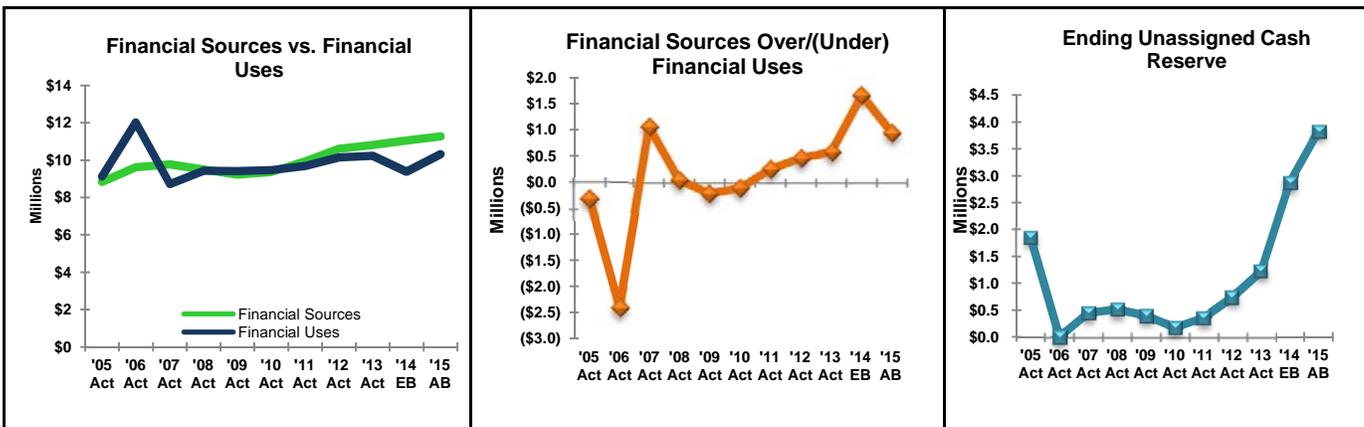
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transportation Sales Tax Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes	\$10,800,210	\$10,919,082	\$11,016,214	\$11,236,538
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$18,770	\$18,468	\$33,008	\$33,008
Fees and Service Charges				
Other Local Revenues				
	\$10,818,980	\$10,937,550	\$11,049,222	\$11,269,546
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$10,818,980	\$10,937,550	\$11,049,222	\$11,269,546
Financial Uses				
Operating Expenses	\$0	\$10,947	\$10,947	\$9,431
Operating Transfers to Other Funds	\$10,229,244	\$9,374,713	\$9,374,713	\$10,313,357
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$10,229,244	\$9,385,660	\$9,385,660	\$10,322,788
Financial Sources Over/(Under) Uses	\$589,736	\$1,551,890	\$1,663,562	\$946,758
Beginning Unassigned Cash Reserve		\$1,217,687	\$1,217,687	\$2,881,249
Projected Ending Unassigned Cash Reserve	\$1,217,687 #	\$2,769,577	\$2,881,249	\$3,828,007

Ending Cash and Other Resources for FY 2013 is equal to Cash and Cash Equivalents

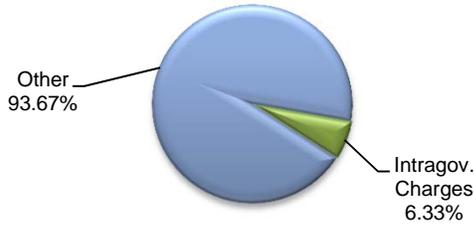


Public Improvement Fund

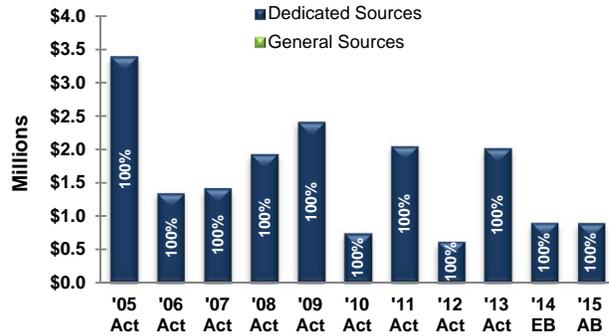
(Special Revenue Fund)

Public Improvement Fund

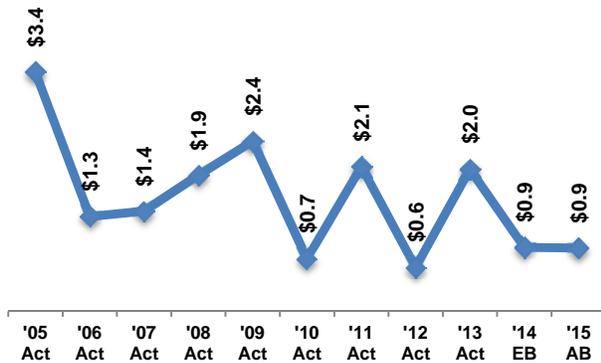
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$32,728	\$107,240	\$107,240	\$56,892	(46.9%)	(46.9%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$1,984,697	\$798,632	\$798,632	\$841,314	5.3%	5.3%
Total	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)
Operating Expenses	\$32,728	\$107,240	\$107,240	\$56,892	(46.9%)	(46.9%)
Non-Operating Expenses	\$1,984,697	\$798,632	\$798,632	\$841,314	5.3%	5.3%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)

Funding Sources (Where the Money Comes From)

Sales Taxes *	\$924,650	\$936,084	\$943,143	\$962,006	2.0%	2.8%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	(\$71,541)	\$26,000	\$84,946	\$88,918	4.7%	242.0%
Fees and Service Charges **	\$1,926,001	\$1,350,000	\$1,393,483	\$1,350,000	(3.1%)	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$761,685)	(\$1,406,212)	(\$1,515,700)	(\$1,502,718)	(0.9%)	6.9%
Dedicated Sources	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,017,425	\$905,872	\$905,872	\$898,206	(0.8%)	(0.8%)

* 4.1% of the 1% General Sales Tax for capital projects

** Development Fees

Description

The Public Improvement Fund was established to account for and disburse monies the City receives from the 1% city sales tax that it allocates for the Capital Improvement Plan. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the \$0.01 cent General Fund Sales Tax allocated to capital improvements for FY 2015 is 4.1%.

Resources

	<u>Actual FY 2013</u>	<u>Adj. Budget FY 2014</u>	<u>Estimated FY 2014</u>	<u>Adopted FY 2015</u>
General Sales Taxes	\$924,650	\$936,084	\$943,143	\$962,006
Development Fees	\$1,926,001	\$1,350,000	\$1,393,483	\$1,350,000
Investment Revenue	(\$71,541)	\$26,000	\$84,946	\$88,918
Total Resources	\$2,779,110	\$2,312,084	\$2,421,572	\$2,400,924

Expenditures

General and Administrative Fees	\$32,728	\$73,906	\$73,906	\$47,558
GIS Fee	\$0	\$33,334	\$33,334	\$9,334
Bad Debt Expense	\$0	\$0	\$0	\$0
Eng Transfer & Personnel to support capital program	\$0	\$0	\$0	\$0
Lemone Trust Debt	\$110,955	\$99,265	\$99,265	\$86,947
Capital Projects- Public Safety	\$10,000	\$150,000	\$150,000	\$0
Capital Projects - Streets and Sidewalks	\$1,513,743	\$129,367	\$129,367	\$129,367
Capital Projects - Parks and Recreation	\$0	\$420,000	\$420,000	\$0
Capital Projects - Other General Government	\$350,000	\$0	\$0	\$625,000
Total Expenditures	\$2,017,426	\$905,872	\$905,872	\$898,206
Revenues Over Expenditures	\$761,684	\$1,406,212	\$1,515,700	\$1,502,718

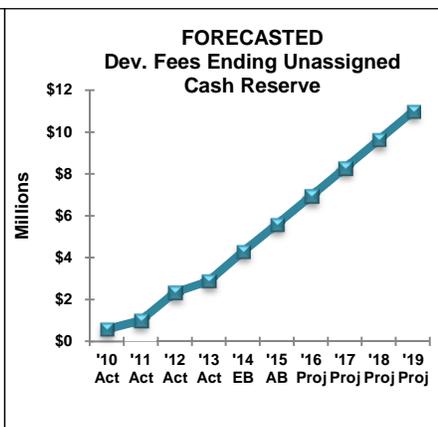
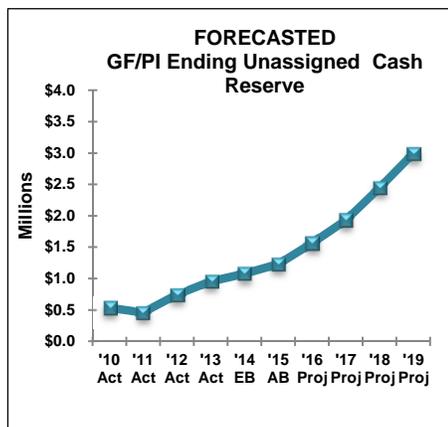
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
GF/PI Funding Sources:					
GF/PI (4.1% of the 1% Sales Tax)	\$962,006	\$981,246	\$1,000,871	\$1,020,888	\$1,041,306
Interest	\$88,918	\$88,918	\$88,918	\$88,918	\$88,918
Total Funding Sources	\$1,050,924	\$1,070,164	\$1,089,789	\$1,109,806	\$1,130,224
Intragovernmental Fees	(\$56,892)	(\$57,843)	(\$58,813)	(\$59,803)	(\$60,812)
Transfer for Lemone Trust	(\$86,947)	(\$73,965)	(\$60,286)	(\$45,871)	(\$30,681)
Capital Projects	(\$754,367)	(\$604,367)	(\$604,367)	(\$490,267)	(\$490,267)
	(\$898,206)	(\$736,175)	(\$723,466)	(\$595,941)	(\$581,760)
Sources Over/(Under) Uses	\$152,718	\$333,989	\$366,323	\$513,865	\$548,464
Beg. GF/PI Unassigned Cash Reserve	\$1,077,530	\$1,230,248	\$1,564,237	\$1,930,559	\$2,444,425
Projected Ending GF/PI Unassigned Cash Reserve	\$1,230,248	\$1,564,237	\$1,930,559	\$2,444,425	\$2,992,889

Development Fees:					
Development Fees *	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Uses:					
Capital Projects:	\$0	\$0	\$0	\$0	\$0
Sources Over/(Under) Uses	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Beg. Dev. Fee Unassigned Cash Reserve	\$4,231,867	\$5,581,867	\$6,931,867	\$8,281,867	\$9,631,867
Projected Ending Dev. Fee Unassigned Cash Reserve	\$5,581,867	\$6,931,867	\$8,281,867	\$9,631,867	\$10,981,867

* Development Fees are restricted for use on collector streets.

Total Public Improvement Fund:					
Development Fees	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
GF/PI (4.1% of the 1% Sales Tax)	\$962,006	\$981,246	\$1,000,871	\$1,020,888	\$1,041,306
Interest	\$88,918	\$88,918	\$88,918	\$88,918	\$88,918
Total Funding Sources	\$2,400,924	\$2,420,164	\$2,439,789	\$2,459,806	\$2,480,224
Intragovernmental Fees	(\$56,892)	(\$57,843)	(\$58,813)	(\$59,803)	(\$60,812)
Transfer for Lemone Trust	(\$86,947)	(\$73,965)	(\$60,286)	(\$45,871)	(\$30,681)
Capital Projects	(\$754,367)	(\$604,367)	(\$604,367)	(\$490,267)	(\$490,267)
Total Funding Uses	(\$898,206)	(\$736,175)	(\$723,466)	(\$595,941)	(\$581,760)
Sources Over/(Under) Uses	\$1,502,718	\$1,683,989	\$1,716,323	\$1,863,865	\$1,898,464
Beginning Unassigned Cash Reserve	\$5,352,880	\$6,855,598	\$8,539,587	\$10,255,909	\$12,119,775
Projected Total Unassigned Ending Cash Reserve	\$6,855,598	\$8,539,587	\$10,255,909	\$12,119,775	\$14,018,239

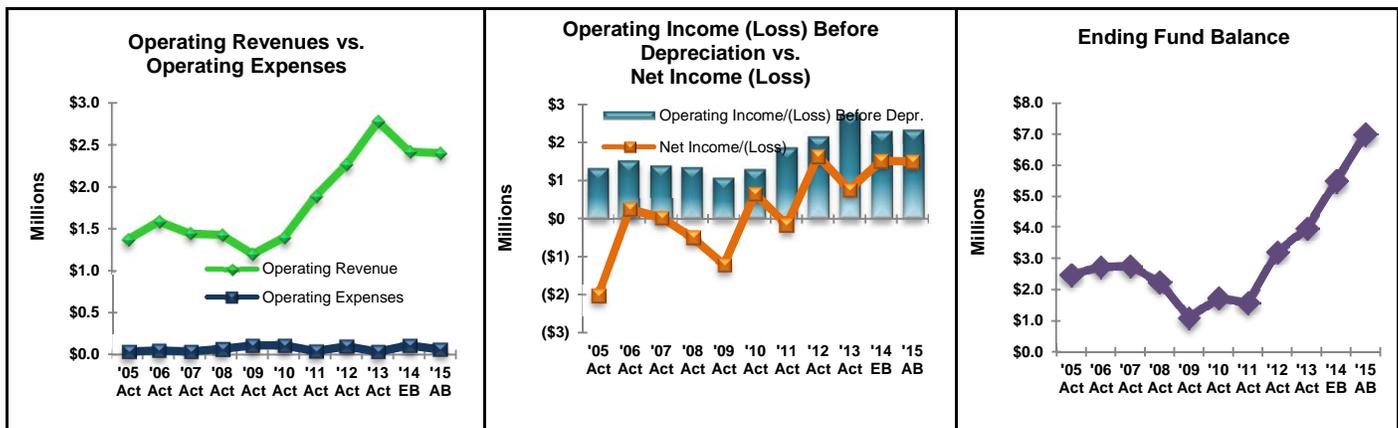


Net Income Statement Public Improvement Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
Sales Tax	\$924,650	\$936,084	\$943,143	\$962,006
Development Fees	\$1,926,001	\$1,350,000	\$1,393,483	\$1,350,000
Investment Revenue	(\$71,541)	\$26,000	\$84,946	\$88,918
Total Revenues	\$2,779,110	\$2,312,084	\$2,421,572	\$2,400,924
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$32,728	\$107,240	\$107,240	\$56,892
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$32,728	\$107,240	\$107,240	\$56,892
Excess (Deficiency) of Revenues Over Expenditures	\$2,746,382	\$2,204,844	\$2,314,332	\$2,344,032
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$1,984,697)	(\$798,632)	(\$798,632)	(\$841,314)
Total Otr. Financing Sources (Uses)	(\$1,984,697)	(\$798,632)	(\$798,632)	(\$841,314)
Excess (Deficiency) of Revenues Over Expenditures	\$761,685	\$1,406,212	\$1,515,700	\$1,502,718
Fund Balance, Beg. of Year	\$3,223,447	\$3,985,132	\$3,985,132	\$5,500,832
Fund Balance End of Year	\$3,985,132	\$5,391,344	\$5,500,832	\$7,003,550
Percent Change in Fund Equity	23.63%		38.03%	27.32%

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

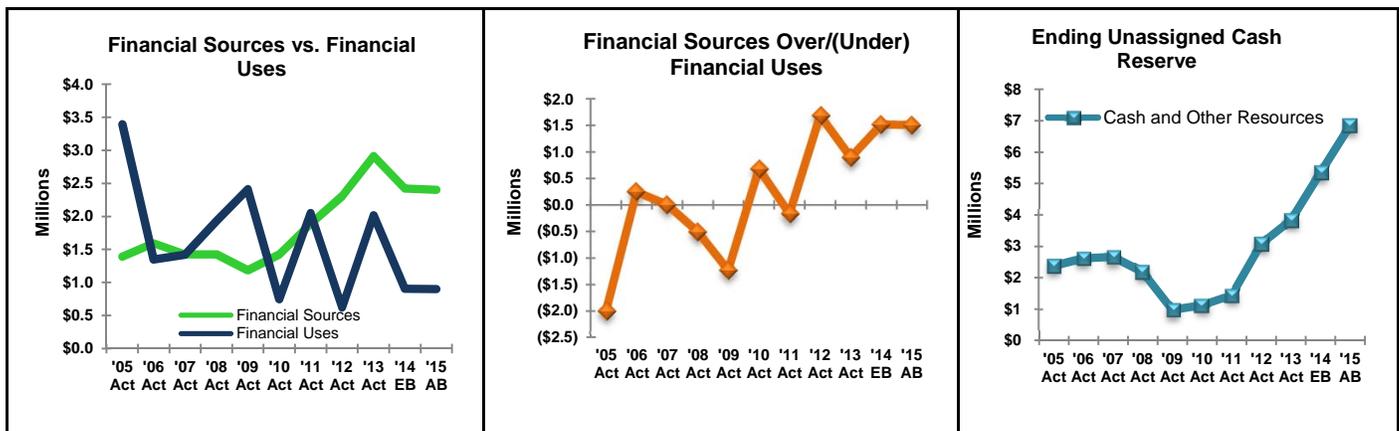
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Public Improvement Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes	\$924,650	\$936,084	\$943,143	\$962,006
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$60,692	\$26,000	\$84,946	\$88,918
Fees and Service Charges +	\$1,926,001	\$1,350,000	\$1,393,483	\$1,350,000
Other Local Revenues				
	\$2,911,343	\$2,312,084	\$2,421,572	\$2,400,924
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,911,343	\$2,312,084	\$2,421,572	\$2,400,924
Financial Uses				
Operating Expenses	\$32,728	\$107,240	\$107,240	\$56,892
Operating Transfers to Other Funds	\$1,984,697	\$798,632	\$798,632	\$841,314
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$2,017,425	\$905,872	\$905,872	\$898,206
Financial Sources Over/(Under) Uses	\$893,918	\$1,406,212	\$1,515,700	\$1,502,718
Beginning Unassigned Cash Reserve		\$3,837,180	\$3,837,180	\$5,352,880
Projected Unassigned Cash Reserve	\$3,837,180 #	\$5,243,392	\$5,352,880	\$6,855,598

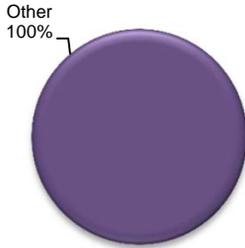
Ending Cash and Other Resources for FY 2013 is equal to Cash and Cash Equivalents and cash restricted for development charges
+ Fees and Service Charges are development fees in the Public Improvement Fund.



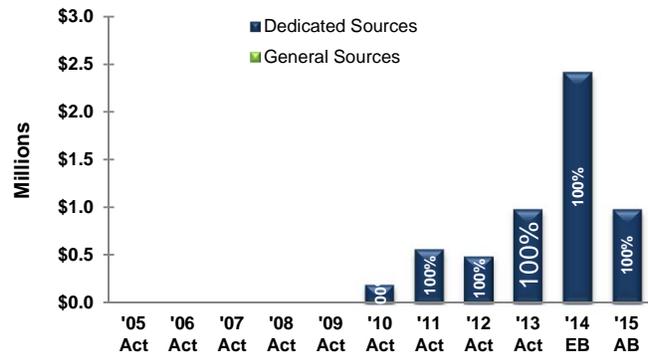
Stadium TDD
Fund
(Special Revenue Fund)

Stadium TDD Fund (Special Revenue Fund)

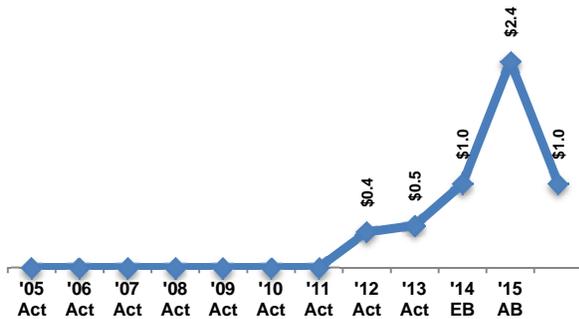
FY 2015 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$0	\$1,430,600	\$1,430,600	\$0	(100.0%)	(100.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)
Operating Expenses	\$0	\$1,430,600	\$1,430,600	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$1,044,168	\$980,837	\$1,044,168	6.5%	0.0%
Interest Revenue	\$26,548	\$25,000	\$10,790	\$10,790	0.0%	(56.8%)
Fees and Service Charges	\$1,025,335	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$1,344,908	\$1,422,449	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	(\$68,407)	\$0	\$0	(\$71,482)		
Dedicated Sources	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$983,476	\$2,414,076	\$2,414,076	\$983,476	(59.3%)	(59.3%)

Description

The Stadium TDD (Transportation Development District) fund accounts for tax receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor.

Resources

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
TDD Revenue	\$1,025,335	\$1,044,168	\$980,837	\$1,044,168
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Investment Revenue	(\$22,481)	\$25,000	\$10,790	\$10,790
Total Resources	\$1,002,854	\$1,069,168	\$991,627	\$1,054,958

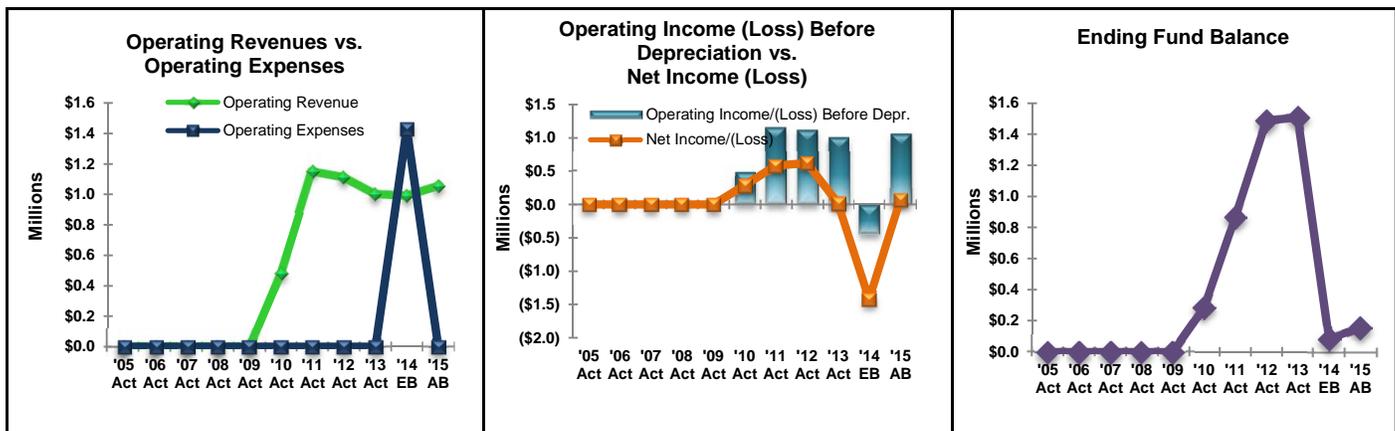
Expenditures

Transfers to Debt Service Fund	\$983,476	\$983,476	\$983,476	\$983,476
Revenues Over Expenditures	\$19,378	\$85,692	\$8,151	\$71,482

Net Income Statement Stadium TDD Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Revenues:				
TDD Revenue	\$1,025,335	\$1,044,168	\$980,837	\$1,044,168
Investment Revenue	(\$22,481)	\$25,000	\$10,790	\$10,790
Total Revenues	\$1,002,854	\$1,069,168	\$991,627	\$1,054,958
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$1,430,600	\$1,430,600	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$1,430,600	\$1,430,600	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$1,002,854	(\$361,432)	(\$438,973)	\$1,054,958
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Total Otr. Financing Sources (Uses)	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Excess (Deficiency) of Revenues Over Expenditures	\$19,378	(\$1,344,908)	(\$1,422,449)	\$71,482
Fund Balance, Beg. of Year	\$1,487,776	\$1,507,154	\$1,507,154	\$84,705
Fund Balance End of Year	\$1,507,154	\$162,246	\$84,705	\$156,187
Percent Change in Fund Equity	1.30%		(94.38%)	84.39%

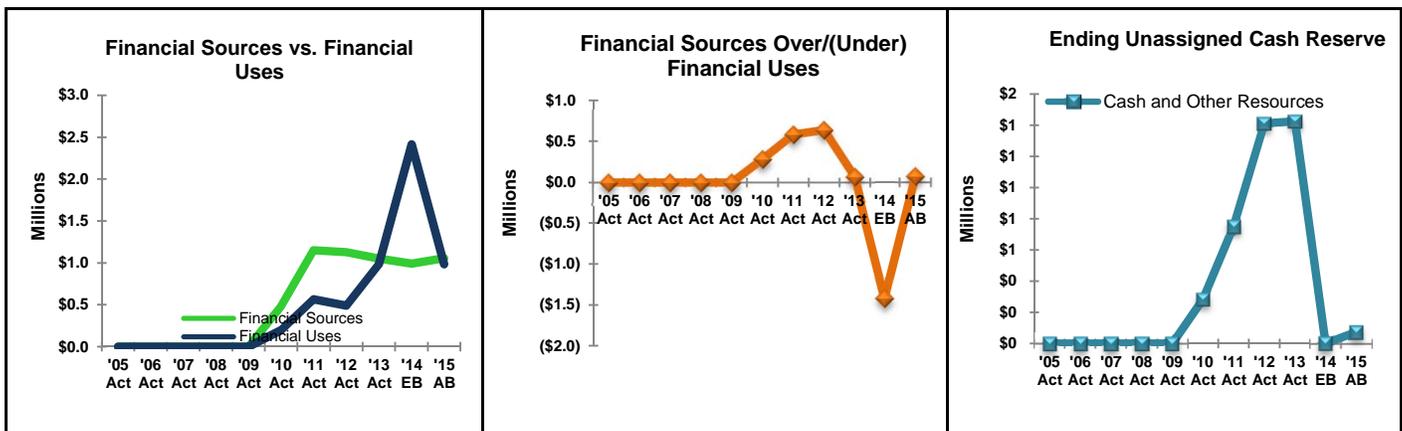
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Stadium TDD Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$1,044,168	\$980,837	\$1,044,168
Interest (w/o GASB 31 Adjustment)	\$26,548	\$25,000	\$10,790	\$10,790
Fees and Service Charges	\$1,025,335			
Other Local Revenues				
	\$1,051,883	\$1,069,168	\$991,627	\$1,054,958
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,051,883	\$1,069,168	\$991,627	\$1,054,958
Financial Uses				
Operating Expenses	\$0	\$1,430,600	\$1,430,600	\$0
Operating Transfers to Other Funds	\$983,476	\$983,476	\$983,476	\$983,476
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Sources	\$983,476	\$2,414,076	\$2,414,076	\$983,476
Financial Sources Over/(Under) Uses	\$68,407	(\$1,344,908)	(\$1,422,449)	\$71,482
Beginning Unassigned Cash Reserve		\$1,423,753	\$1,423,753	\$1,304
Projected Unassigned Cash Reserve	\$1,423,753 #	\$78,845	\$1,304	\$72,786

Ending Cash and Other Resources for FY 2013 is equal to Cash and Cash Equivalents



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Utility Departments



Description

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are dedicated to the department they are generated in. The revenues cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfers, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget. For detailed information on the expenses of the Utility Customer Services Fund, refer to the Supporting Activities Section, located on page 271.

Each of these utility departments pay an intragovernmental charge to the General Fund, which is called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized with the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration for (Sewer Storm Water, and Solid Waste). The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay 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 rate.

Water and Electric Fund

Water and Electric Utility Fund accounts 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 Fund

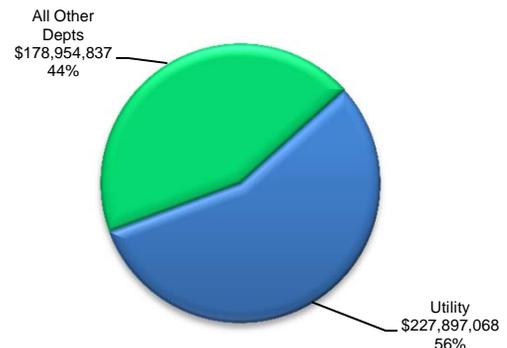
Sanitary Sewer Utility Fund accounts for the provision of sanitary sewer services to the residents of the City and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Utility Fund

Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

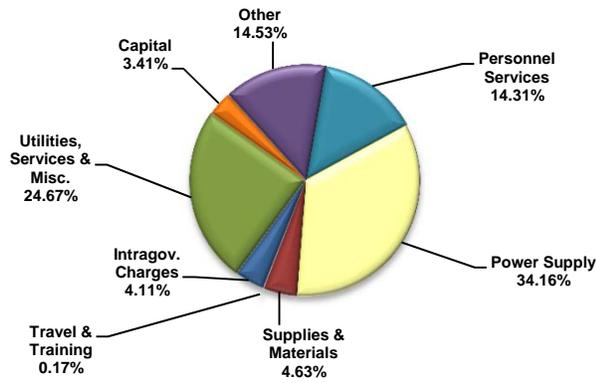
Storm Water Utility Fund

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

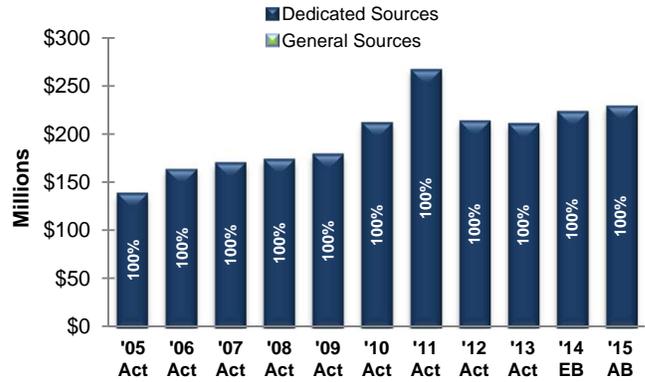


Utility Departments - Summary

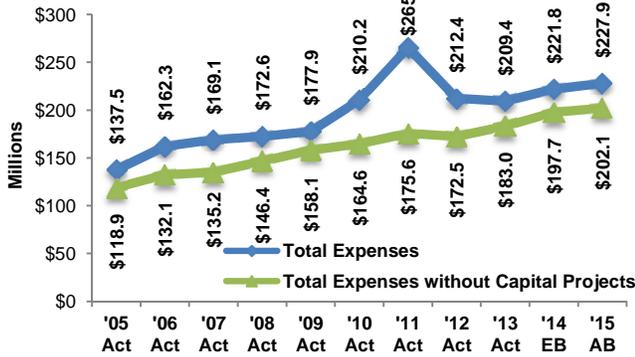
FY 2015 Total Expenditures By Category



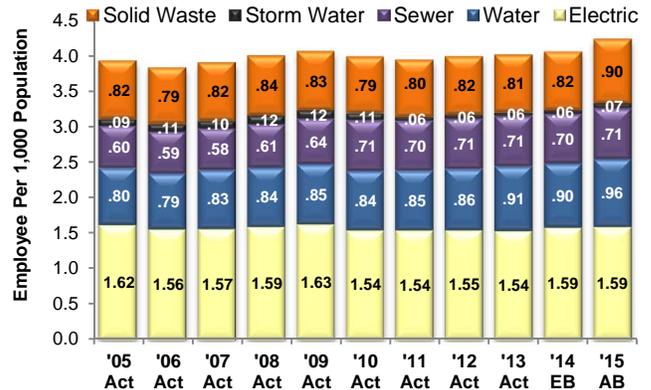
Funding Sources



Expenditures History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

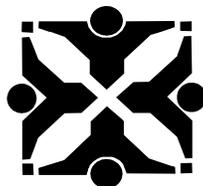
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$29,966,739	\$31,216,084	\$29,289,065	\$32,620,809	11.4%	4.5%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies & Materials	\$9,319,936	\$10,414,552	\$10,089,795	\$10,560,270	4.7%	1.4%
Travel & Training	\$223,763	\$236,574	\$327,794	\$386,927	18.0%	18.5%
Intragov. Charges	\$8,095,806	\$9,102,817	\$9,104,470	\$9,367,857	2.9%	2.9%
Utilities, Services & Misc.	\$46,507,989	\$43,634,316	\$42,133,212	\$56,220,830	33.4%	28.8%
Capital	\$10,586,043	\$18,799,594	\$18,510,178	\$7,761,483	(58.1%)	(58.7%)
Other	\$31,736,269	\$34,680,414	\$35,230,451	\$33,118,892	(6.0%)	(4.5%)
Total	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%
Operating Expenses	\$133,966,748	\$146,845,792	\$142,274,434	\$148,980,306	4.7%	1.5%
Non-Operating Expenses	\$36,242,493	\$39,578,199	\$40,786,031	\$38,383,006	(5.9%)	(3.0%)
Debt Service	\$10,222,923	\$10,427,679	\$10,427,679	\$10,273,350	(1.5%)	(1.5%)
Capital Additions	\$2,525,012	\$4,380,223	\$4,191,363	\$4,499,375	7.3%	2.7%
Capital Projects	\$26,456,563	\$24,170,458	\$24,170,458	\$25,761,031	6.6%	6.6%
Total Expenses	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%

Funding Sources (Where the Money Comes From)

Grants	\$323,772	\$126,302	\$126,302	\$95,583	(24.3%)	(24.3%)
Interest	(\$887,072)	\$3,083,760	\$3,095,595	\$3,065,074	(1.0%)	(0.6%)
Fees and Service Charges	\$182,886,071	\$187,836,924	\$186,697,822	\$191,875,427	2.8%	2.2%
Other Local Revenues	\$2,146,680	\$1,716,217	\$2,579,566	\$1,687,000	(34.6%)	(1.7%)
Trnsfrs & Capital Contrib.	\$4,001,764	\$375,000	\$375,000	\$375,000	0.0%	0.0%
Use of Prior Year Sources	\$21,283,241	\$32,264,148	\$28,975,680	\$32,613,785	12.6%	1.1%
Less: Current Year Surplus	(\$340,717)	\$0	\$0	(\$1,814,801)		
Dedicated Sources	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$209,413,739	\$225,402,351	\$221,849,965	\$227,897,068	2.7%	1.1%

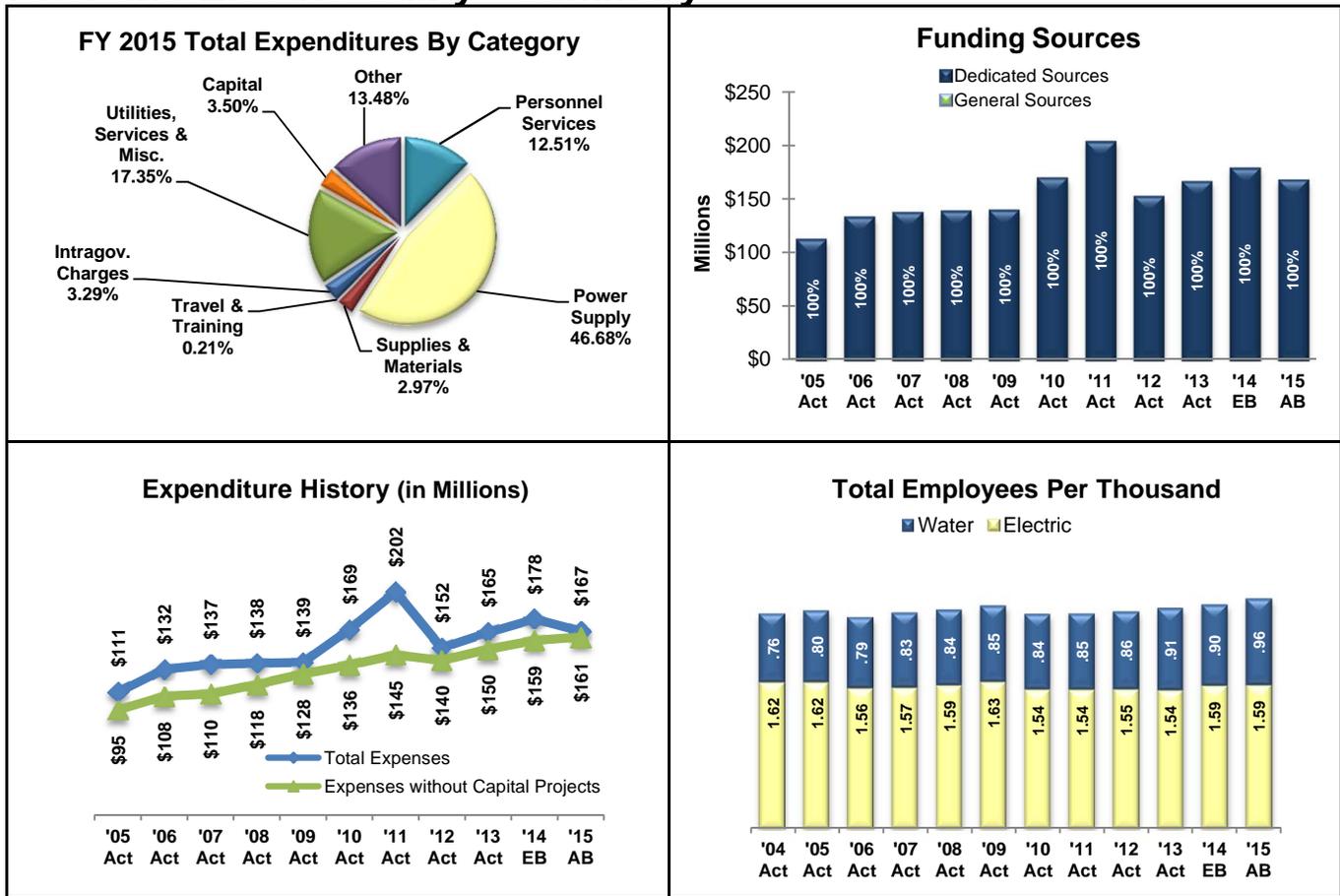
Water & Electric Utility Fund (Enterprise Fund)

While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



*City of Columbia
Columbia, Missouri*

Water and Electric Utility - Summary



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$19,574,916	\$19,885,592	\$18,646,301	\$20,861,989	11.9%	4.9%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies & Materials	\$4,361,375	\$4,844,319	\$4,731,845	\$4,960,824	4.8%	2.4%
Travel & Training	\$205,917	\$288,753	\$291,261	\$349,257	19.9%	21.0%
Intragov. Charges	\$4,584,566	\$5,361,852	\$5,361,852	\$5,481,236	2.2%	2.2%
Utilities, Services & Misc.	\$31,630,018	\$31,670,392	\$30,512,439	\$28,943,735	(5.1%)	(8.6%)
Capital	\$8,728,571	\$17,107,871	\$16,853,998	\$5,835,183	(65.4%)	(65.9%)
Other	\$23,413,320	\$24,067,735	\$24,141,127	\$22,488,674	(6.8%)	(6.6%)
Total	\$165,475,877	\$180,454,514	\$177,703,823	\$166,780,898	(6.1%)	(7.6%)
Operating Expenses	\$111,187,319	\$119,588,208	\$116,631,442	\$121,195,341	3.9%	1.3%
Non-Operating Expenses	\$30,144,481	\$31,239,144	\$31,598,536	\$30,496,339	(3.5%)	(2.4%)
Debt Service	\$8,338,802	\$7,798,291	\$7,798,291	\$7,174,035	(8.0%)	(8.0%)
Capital Additions	\$755,916	\$2,688,500	\$2,535,183	\$2,573,075	1.5%	(4.3%)
Capital Projects	\$15,049,359	\$19,140,371	\$19,140,371	\$5,342,108	(72.1%)	(72.1%)
Total Expenses	\$165,475,877	\$180,454,514	\$177,703,823	\$166,780,898	(6.1%)	(7.6%)

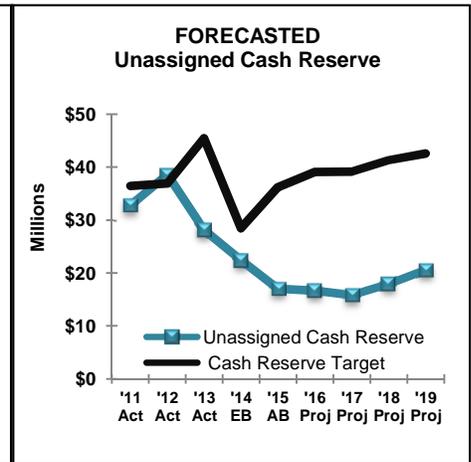
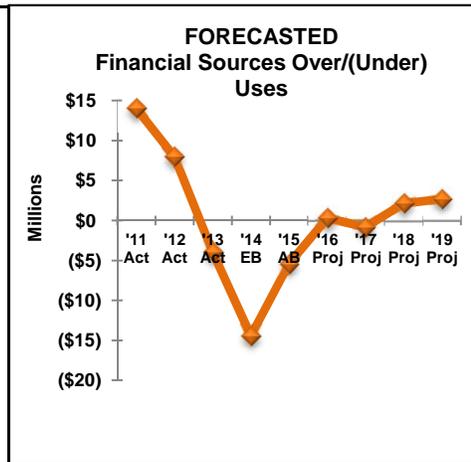
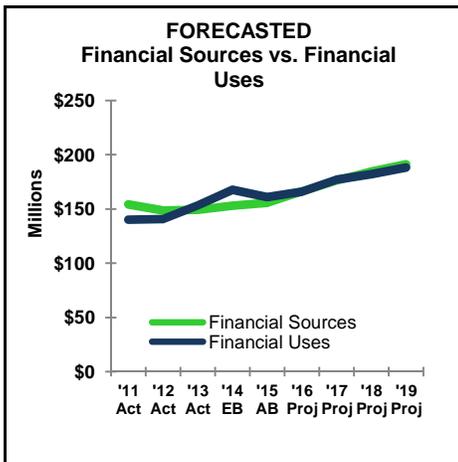
Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$89,395	\$0	\$0	\$0		
Interest	(\$891,394)	\$1,980,000	\$1,991,232	\$1,991,232	0.0%	0.6%
Fees and Service Charges	\$145,158,216	\$150,707,930	\$149,258,422	\$152,058,660	1.9%	0.9%
Other Local Revenues	\$1,921,573	\$1,590,510	\$1,875,233	\$1,582,600	(15.6%)	(0.5%)
Trnsfrs & Capital Contrib.	\$877,298	\$0	\$0	\$0		
Use of Prior Year Sources	\$18,320,788	\$26,176,074	\$24,578,936	\$12,963,207	(47.3%)	(50.5%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$1,814,801)		
Dedicated Sources	\$165,475,876	\$180,454,514	\$177,703,823	\$166,780,898	(6.1%)	(7.6%)
General Sources	\$1	\$0	\$0	\$0		
Total Funding Sources	\$165,475,877	\$180,454,514	\$177,703,823	\$166,780,898	(6.1%)	(6.1%)

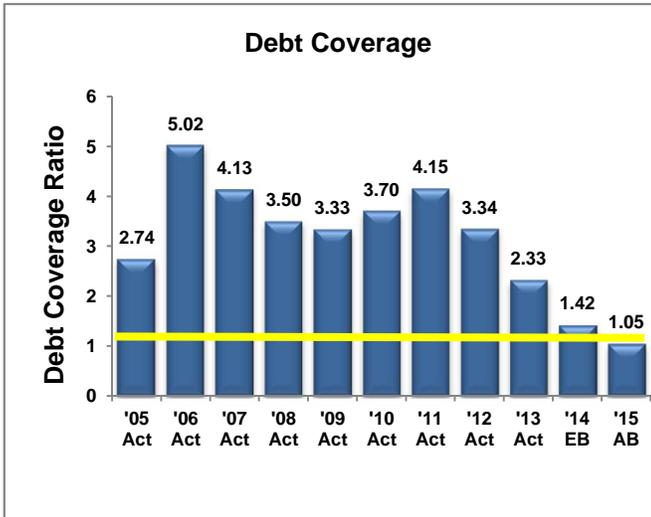
Water and Electric Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,991,232	\$1,710,000	\$1,710,000	\$1,710,000	\$1,710,000
Fees and Service Charges	\$152,058,660	\$163,139,905	\$173,159,832	\$181,122,497	\$187,883,359
Other Local Revenues	\$1,582,600	\$1,450,000	\$1,450,000	\$1,450,000	\$1,450,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$155,632,492	\$166,299,905	\$176,319,832	\$184,282,497	\$191,043,359
Financial Uses					
Operating Expenses	\$121,195,341	\$125,365,910	\$129,141,531	\$133,030,876	\$137,037,370
Operating Transfers to Other Funds	\$799,112	\$225,000	\$225,000	\$225,000	\$225,000
Interest Exp. and Non-Oper. Cash Pmts	\$24,520,724	\$25,299,835	\$29,837,990	\$30,312,657	\$31,175,573
Principal Payments	\$7,405,964	\$7,574,780	\$8,331,444	\$10,689,005	\$11,151,044
Capital Additions	\$2,573,075	\$2,650,267	\$2,729,775	\$2,811,668	\$2,896,018
Ent Rev. used for Capital Projects	\$5,200,000	\$4,900,000	\$6,890,000	\$5,090,000	\$5,890,000
Total Financial Uses	\$161,694,216	\$166,015,792	\$177,155,740	\$182,159,206	\$188,375,005
Financial Sources Over/(Under) Uses					
	(\$6,061,724)	\$284,113	(\$835,908)	\$2,123,291	\$2,668,354
Beginning Unassigned Cash Reserve	\$22,420,484	\$16,358,760	\$16,642,873	\$15,806,965	\$17,930,256
Financial Sources Over/(Under) Uses	(\$6,061,724)	\$284,113	(\$835,908)	\$2,123,291	\$2,668,354
Ending Unassigned Cash Reserve	\$16,358,760	\$16,642,873	\$15,806,965	\$17,930,256	\$20,598,610
Total Expenditures Uses					
	\$161,694,216	\$166,015,792	\$177,155,740	\$182,159,206	\$188,375,005
Less: Ent Rev used for current year CIP	(\$5,200,000)	(\$4,900,000)	(\$6,890,000)	(\$5,090,000)	(\$5,890,000)
Operational Expenses	\$156,494,216	\$161,115,792	\$170,265,740	\$177,069,206	\$182,485,005
20% Guideline for Operational Expenses					
	\$31,298,843	\$32,223,158	\$34,053,148	\$35,413,841	\$36,497,001
Add: Ent Rev for next year CIP	\$4,900,000	\$6,890,000	\$5,090,000	\$5,890,000	\$6,090,000
Cash Reserve Target	\$36,198,843	\$39,113,158	\$39,143,148	\$41,303,841	\$42,587,001
Cash Above/(Below) Cash Reserve Target					
	(\$19,840,083)	(\$22,470,285)	(\$23,336,183)	(\$23,373,585)	(\$21,988,391)
Debt Coverage Ratio					
	1.05	1.48	1.44	1.46	1.52



Debt Service Ratios



Debt coverage ratio is **net operating income** (operating revenues less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure of the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Debt Service Information

05/17/05 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.25%)

Original Issue - \$30,630,000
 Balance As of 9/30/2014 - \$22,235,000
 Maturity Date - 10/1/2029

In May of 2005, the City issued \$30,630,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$19,425,000 of the bonds were issued to refund \$19,685,000 of the outstanding 1998 Water and Electric Refunding Bonds, and \$11,205,000 were issued to provide funding for improvements and additions to the City's water works facility.

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000
 Balance As of 9/30/2014 - \$16,725,000
 Maturity Date - 10/1/2034

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000
 Balance As of 9/30/2014 - \$80,245,000
 Maturity Date - 10/1/2041

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

05/21/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$25,400,000
 Balance As of 9/30/2014 - \$23,700,000
 Maturity Date - 10/1/2033

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

Water and Electric Bonds

Debt Service Information

12/13/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$39,955,000
Balance As of 9/30/2014 - \$38,955,000
Maturity Date - 09/01/2032

In December of 2012, the City issued \$39,955,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$38,535,000 of the outstanding 2006 Electric Special Obligation Bonds.

07/07/2014 Water and Electric System Revenue Refunding Bonds (Interest rates: 2.00% - 3.00%)

Original Issue - \$14,180,000
Balance As of 9/30/2014 - \$14,180,000
Maturity Date - 10/01/2028

In July of 2014, the City issued \$14,180,000 of Water and Electric System Revenue Refunding Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the \$2,010,000 of the outstanding 2003 Water and Electric Series A Refunding Bonds and the \$12,745,000 of the outstanding 2004 Water and Electric Series A Improvement Bonds.

Water and Electric Bonds

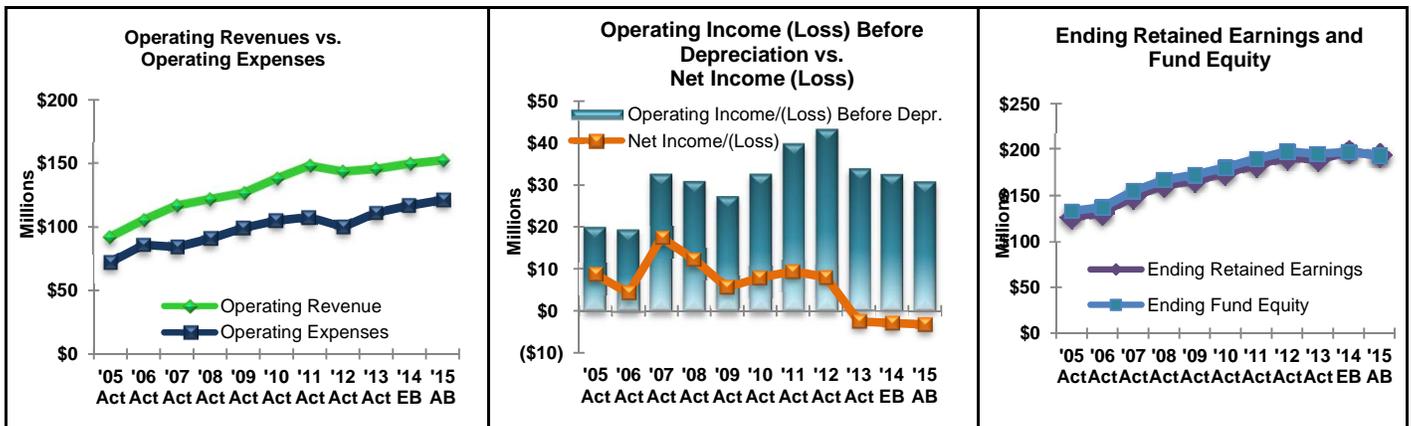
Debt Service Requirements

<u>Fiscal Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$6,745,000	\$7,174,035	\$13,919,035
2016	\$6,880,000	\$6,995,061	\$13,875,061
2017	\$6,620,000	\$6,710,018	\$13,330,018
2018	\$8,890,000	\$6,426,880	\$15,316,880
2019	\$9,260,000	\$6,058,574	\$15,318,574
2020	\$9,680,000	\$5,657,836	\$15,337,836
2021	\$10,050,000	\$5,288,486	\$15,338,486
2022	\$10,425,000	\$4,925,836	\$15,350,836
2023	\$10,795,000	\$4,574,918	\$15,369,918
2024	\$9,255,000	\$4,249,043	\$13,504,043
2025	\$9,550,000	\$3,957,916	\$13,507,916
2026	\$9,865,000	\$3,648,684	\$13,513,684
2027	\$10,215,000	\$3,316,412	\$13,531,412
2028	\$9,420,000	\$2,975,761	\$12,395,761
2029	\$9,755,000	\$2,640,784	\$12,395,784
2030	\$9,050,000	\$2,301,806	\$11,351,806
2031	\$8,620,000	\$1,978,072	\$10,598,072
2032	\$8,950,000	\$1,653,494	\$10,603,494
2033	\$6,205,000	\$1,311,894	\$7,516,894
2034	\$6,490,000	\$1,045,094	\$7,535,094
2035	\$5,175,000	\$790,922	\$5,965,922
2036	\$3,990,000	\$579,900	\$4,569,900
2037	\$4,180,000	\$385,863	\$4,565,863
2038	\$1,085,000	\$260,141	\$1,345,141
2039	\$1,135,000	\$206,028	\$1,341,028
2040	\$1,195,000	\$149,981	\$1,344,981
2041	\$1,250,000	\$91,912	\$1,341,912
2042	\$1,310,000	\$31,112	\$1,341,112
2043	-	-	-
Total	\$196,040,000	\$85,386,463	\$281,426,463

Net Income Statement Water and Electric Utility

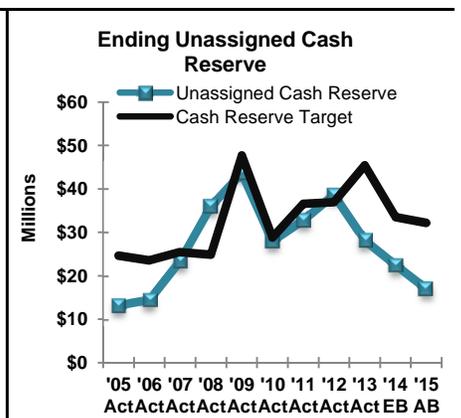
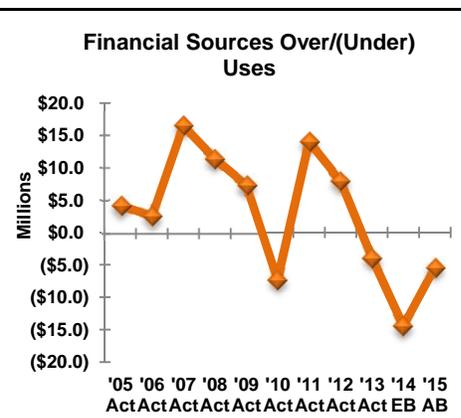
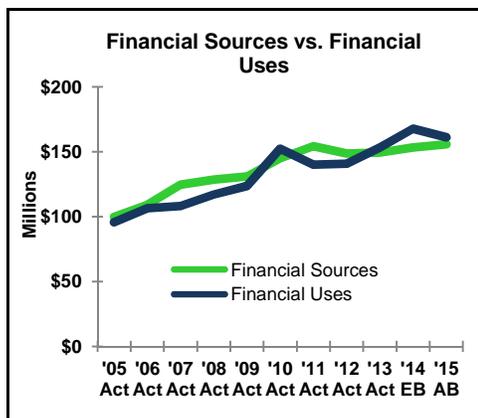
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Fees and Service Charges	\$145,158,216	\$150,707,930	\$149,258,422	\$152,058,660
Total Operating Revenues	\$145,158,216	\$150,707,930	\$149,258,422	\$152,058,660
Operating Expenses:				
Personnel Services	\$17,683,212	\$18,510,052	\$17,198,108	\$19,481,989
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000
Supplies & Materials	\$4,361,375	\$4,844,319	\$4,731,845	\$4,960,824
Travel & Training	\$205,917	\$288,753	\$291,261	\$349,257
Intragovernmental Charges	\$4,584,566	\$5,361,852	\$5,361,852	\$5,481,236
Utilities, Services & Other Misc.	\$11,375,055	\$13,355,232	\$11,883,376	\$13,062,035
Total Operating Expenses	\$111,187,319	\$119,588,208	\$116,631,442	\$121,195,341
Operating Income (Loss) Before Depreciation	\$33,970,897	\$31,119,722	\$32,626,980	\$30,863,319
P.I.L.O.T.	(\$14,497,510)	(\$14,919,000)	(\$14,919,000)	(\$15,111,000)
Depreciation	(\$14,074,857)	(\$14,150,000)	(\$14,245,392)	(\$14,330,527)
Operating Income	\$5,398,530	\$2,050,722	\$3,462,588	\$1,421,792
Non-Operating Revenues:				
Investment Revenue	(\$891,394)	\$1,980,000	\$1,991,232	\$1,991,232
Revenue From Other Gov't Units	\$89,395	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$1,921,585	\$1,590,510	\$1,875,233	\$1,582,600
Total Non-Operating Revenues	\$1,119,586	\$3,570,510	\$3,866,465	\$3,573,832
Non-Operating Expenses:				
Bond Interest	\$8,338,802	\$7,798,291	\$7,798,291	\$7,174,035
Bank & Paying Agent Fees	\$492,840	\$10,700	\$151,700	\$10,700
Loss on Disposal Assets	\$79,613	\$40,000	\$185,000	\$60,000
Amortization	\$177,887	\$200,000	\$178,000	\$185,000
Total Non-Operating Expenses	\$9,089,142	\$8,048,991	\$8,312,991	\$7,429,735
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$821,774)	(\$1,919,444)	(\$1,919,444)	(\$799,112)
Total Operating Transfers	(\$821,774)	(\$1,919,444)	(\$1,919,444)	(\$799,112)
Capital Contribution	\$877,298	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	(\$2,515,502)	(\$4,347,203)	(\$2,903,382)	(\$3,233,223)
Beginning Retained Earnings	191,830,276	189,314,774	189,314,774	191,385,918
Ending Retained Earnings	\$189,314,774	\$191,244,918	\$191,385,918	\$188,152,695
Contributed Capital	\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389
Fund Equity End of Year	\$195,428,163	\$197,358,307	\$197,499,307	\$194,266,084

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Water and Electric Utility

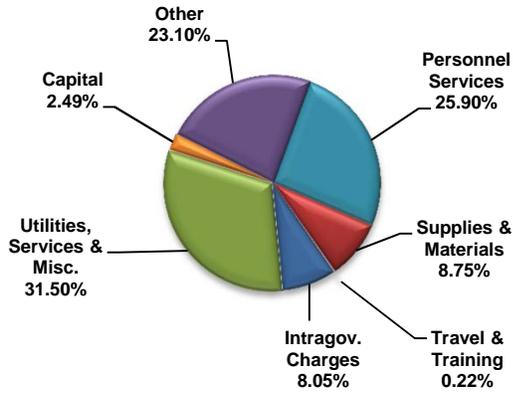
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0	\$0
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0
Intragovernmental Revenues	\$0	\$0	\$0	\$0
Grants	\$89,395	\$0	\$0	\$0
Interest (w/o GASB 31 adjustment)	\$2,111,301	\$1,980,000	\$1,991,232	\$1,991,232
Fees and Service Charges	\$145,158,216	\$150,707,930	\$149,258,422	\$152,058,660
Other Local Revenues	\$1,921,573	\$1,590,510	\$1,875,233	\$1,582,600
	\$149,280,485	\$154,278,440	\$153,124,887	\$155,632,492
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$149,280,485	\$154,278,440	\$153,124,887	\$155,632,492
Financial Uses				
Operating Expenses	\$111,187,319	\$119,588,208	\$116,631,442	\$121,195,341
Operating Transfers to Other Funds	\$821,774	\$1,919,444	\$1,919,444	\$799,112
Interest Expense and Other Non-Op Cash Exp	\$28,960,232	\$22,727,991	\$22,868,991	\$24,520,724
Principal Payments	\$6,545,000	\$6,665,000	\$6,665,000	\$6,745,000
Capital Additions	\$755,916	\$2,688,500	\$2,535,183	\$2,573,075
Enterprise Revenues used for Capital Projects	\$10,625,000	\$16,946,000	\$16,946,000	\$5,200,000
Total Financial Uses	\$158,895,241	\$170,535,143	\$167,566,060	\$161,033,252
Beginning Unassigned Cash Reserve		\$36,861,658	\$36,861,658	\$22,420,485
Financial Sources Over/(Under) Uses		(\$16,256,703)	(\$14,441,173)	(\$5,400,760)
Cash and Cash Equivalents	\$28,176,899			
Less: GASB 31 Pooled Cash Adj	(\$1,270,612)			
Add: Inventory	\$7,414,147			
Projected Unassigned Cash Reserve	\$36,861,658	\$20,604,955	\$22,420,485	\$17,019,725
Total Expenditures Uses	\$158,895,241	\$170,535,143	\$167,566,060	\$161,033,252
Less: Ent Rev used for current year CIP	(\$10,625,000)	(\$16,946,000)	(\$16,946,000)	(\$5,200,000)
	\$148,270,241	\$153,589,143	\$150,620,060	\$155,833,252
20% Guideline	\$29,654,048	\$30,717,829	\$30,124,012	\$31,166,650
Next Year Capital Projects Ent Revenue	\$16,946,000	\$5,200,000	\$5,200,000	\$7,450,000
Cash Reserve Target	\$46,600,048	\$35,917,829	\$35,324,012	\$38,616,650
Cash Above/(Below) Cash Reserve Target	(\$9,738,390)	(\$15,312,874)	(\$12,903,527)	(\$21,596,925)



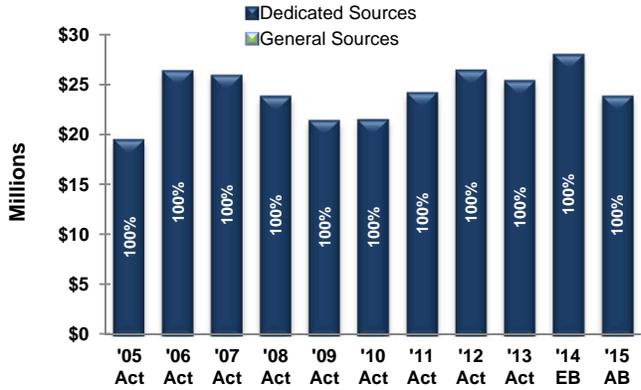
Water
Utility Fund
(Enterprise Fund)

Water Utility- Summary

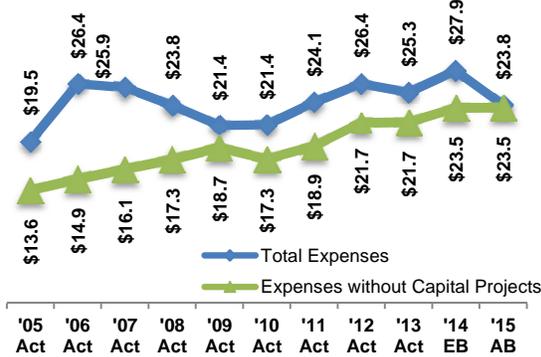
FY 2015 Total Expenditures By Category



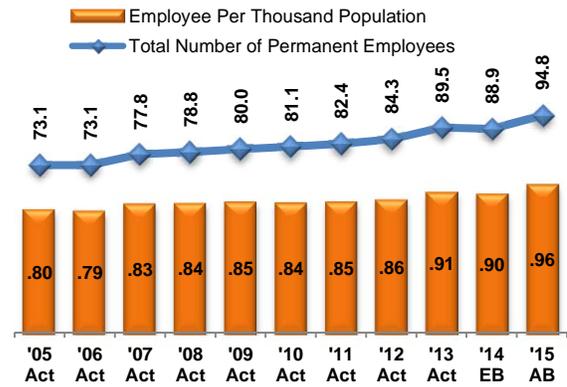
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$5,786,113	\$5,810,698	\$5,563,401	\$6,164,448	10.8%	6.1%
Supplies & Materials	\$1,851,602	\$1,963,083	\$1,960,325	\$2,081,966	6.2%	6.1%
Travel & Training	\$16,448	\$49,400	\$52,285	\$52,506	0.4%	6.3%
Intragov. Charges	\$1,673,310	\$1,902,551	\$1,902,551	\$1,915,761	0.7%	0.7%
Utilities, Services & Misc.	\$8,339,396	\$8,065,403	\$7,835,234	\$7,497,790	(4.3%)	(7.0%)
Capital	\$1,740,656	\$4,374,371	\$4,239,323	\$592,000	(86.0%)	(86.5%)
Other	\$5,915,463	\$6,317,433	\$6,396,323	\$5,498,230	(14.0%)	(13.0%)
Total	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)
Operating Expenses	\$12,219,459	\$13,358,435	\$12,775,540	\$14,100,771	10.4%	5.6%
Non-Operating Expenses	\$6,215,067	\$6,641,824	\$6,725,714	\$6,290,571	(6.5%)	(5.3%)
Debt Service	\$3,015,172	\$2,987,309	\$2,987,309	\$2,519,359	(15.7%)	(15.7%)
Capital Additions	\$283,241	\$1,005,000	\$970,508	\$592,000	(39.0%)	(41.1%)
Capital Projects	\$3,590,049	\$4,490,371	\$4,490,371	\$300,000	(93.3%)	(93.3%)
Total Expenses	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$0	\$0	\$0	\$0		
Interest	(\$531,979)	\$790,000	\$841,102	\$841,102	0.0%	6.5%
Fees and Service Charges	\$23,503,734	\$24,287,108	\$24,137,600	\$24,555,000	1.7%	1.1%
Other Local Revenues	\$225,572	\$228,790	\$217,000	\$221,400	2.0%	(3.2%)
Trnsfrs & Capital Contrib.	\$877,298	\$0	\$0	\$0		
Use of Prior Year Sources	\$1,248,363	\$3,177,041	\$2,753,740	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$1,814,801)		
Dedicated Sources	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	(14.8%)	(16.4%)

Description

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms, the McBaine Water Treatment Plant, the Hillsdale, West Ash and South Pump Stations, elevated water towers, and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 47,500 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has increased from the low points of the economic recession to about 1.9% per year. An increased growth in usage of 1.5% is used for FY 2015 budgeting.

Highlights/Significant Changes

- Adjustments to cost-based fees for new construction is included.
- Increases the per backflow device charge for customers that have backflow devices.
- Adds (1) Water Distribution Foreman position to manage a three person Surface Restoration Crew. This crew will make surface restoration following water main breaks or water service leaks. The crew will reduce cost from contract crews and increase customer satisfaction by completing surface repairs in a more timely fashion.

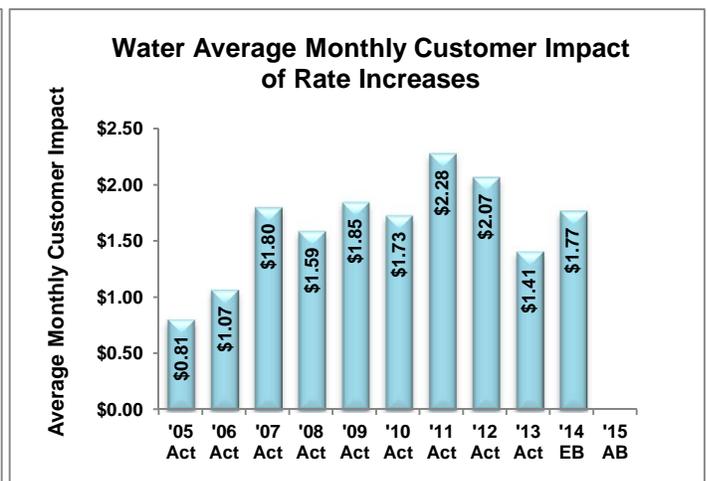
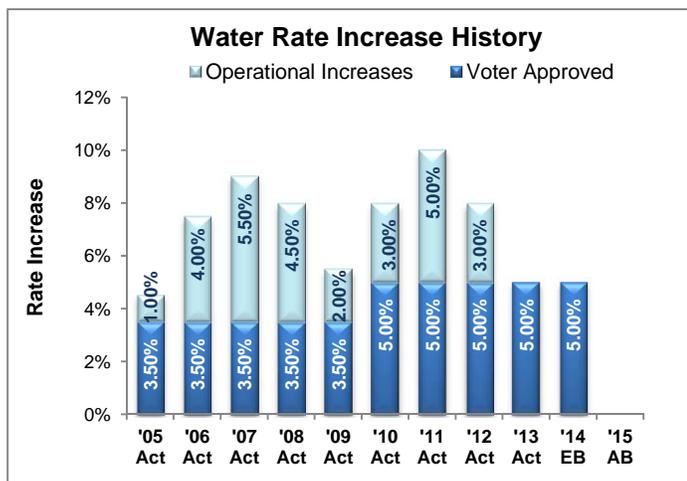
Highlights/Significant Changes (cont.)

- Adds (1) Pipefitter position as part of a three person Surface Restoration Crew. This crew will make surface restoration following water main breaks or water service leaks. The crew will reduce cost from contract crews and increase customer satisfaction by completing surface repairs in a more timely fashion.
- Adds (1) Equipment Operator II position as part of a three person Surface Restoration Crew. This crew will make surface restoration following water main breaks or water service leaks. The crew will reduce cost from contract crews and increase customer satisfaction by completing surface repairs in a more timely fashion.
- Adds (1) Water Distribution Technician to assist with the Backflow Prevention Program. Person will assist in testing and entering new devices; locating existing backflow devices; and, insure compliance with regulations regarding backflow devices. Position cost is off-set by charge to customers that have backflow devices.
- Adds (1) Senior Administrative Support Assistant position to coordinate service when customers call about metering or billing issues. Temporary employee currently performs these duties and workload requires creating full-time position.
- Adds (.4) Stores Supervisor position as part of a storeroom reorganization. This person will supervise several storeroom employees that are responsible for a \$7 million to \$8 million inventory. This position is split 40/60 with electric.
- Adds (.5) Lead Utility Service Worker position to the service department. Safety rules require two person crew to turn on, turn off, and other service calls. This position will complete one service crew. This position is split 50/50 with electric.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration and General	13.00	14.40	14.40	14.40	
Production	22.50	22.50	22.50	22.50	
Distribution	54.00	52.00	52.00	57.90	5.90
Total Personnel	89.50	88.90	88.90	94.80	5.90
Permanent Full-Time	89.50	88.90	88.90	94.80	5.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	89.50	88.90	88.90	94.80	5.90

Rate Increase Information



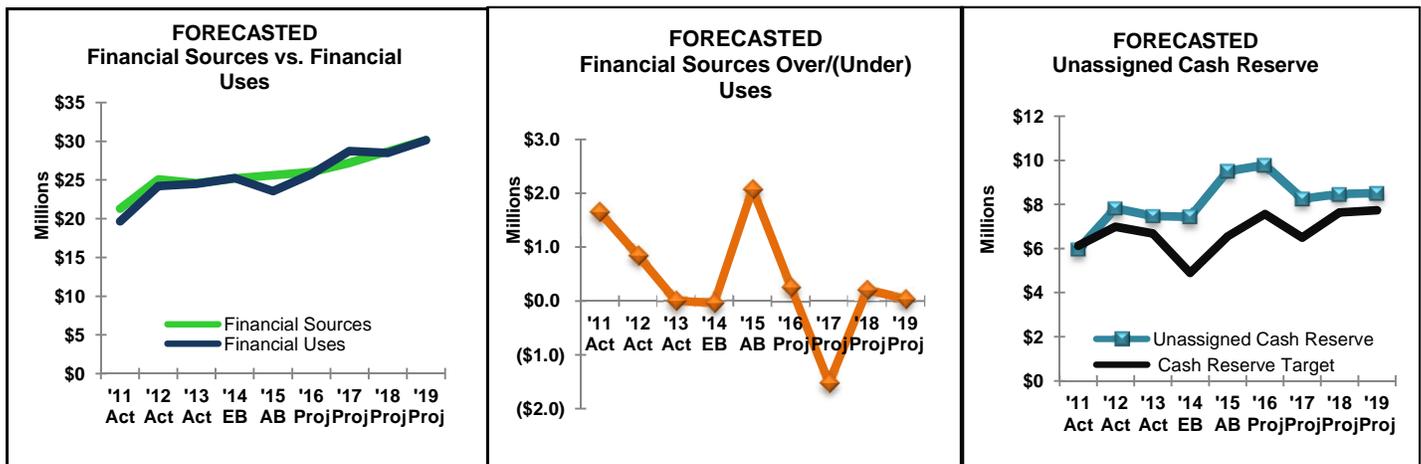
Water Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$841,102	\$790,000	\$790,000	\$790,000	\$790,000
Fees and Service Charges	\$24,555,000	\$25,072,248	\$26,284,852	\$27,743,862	\$29,225,738
Other Local Revenues	\$221,400	\$150,000	\$150,000	\$150,000	\$150,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$25,617,502	\$26,012,248	\$27,224,852	\$28,683,862	\$30,165,738
Financial Uses					
Operating Expenses	\$14,100,771	\$14,645,046	\$15,099,042	\$15,567,112	\$16,049,693
Operating Transfers to Other Funds	\$93,644	\$0	\$0	\$0	\$0
Interest Exp. and Non-Oper. Cash Pmts	\$5,821,059	\$5,972,069	\$7,266,907	\$7,370,043	\$7,474,139
Principal Payments	\$2,632,522	\$2,619,276	\$2,952,125	\$3,590,041	\$3,731,789
Capital Additions	\$592,000	\$609,760	\$628,053	\$646,894	\$666,301
Ent Rev. used for Capital Projects	\$300,000	\$1,900,000	\$2,800,000	\$1,300,000	\$2,200,000
Total Financial Uses	\$23,539,996	\$25,746,151	\$28,746,127	\$28,474,090	\$30,121,922
Financial Sources Over/(Under) Uses					
	\$2,077,506	\$266,097	(\$1,521,275)	\$209,772	\$43,816
Beginning Unassigned Cash Reserve	\$7,440,356	\$9,517,862	\$9,783,959	\$8,262,684	\$8,472,456
Financial Sources Over/(Under) Uses	\$2,077,506	\$266,097	(\$1,521,275)	\$209,772	\$43,816
Ending Unassigned Cash Reserve	\$9,517,862	\$9,783,959	\$8,262,684	\$8,472,456	\$8,516,272
Total Expenditures Uses					
	\$23,539,996	\$25,746,151	\$28,746,127	\$28,474,090	\$30,121,922
Less: Ent Rev used for current year CIP	(\$300,000)	(\$1,900,000)	(\$2,800,000)	(\$1,300,000)	(\$2,200,000)
Operational Expenses	\$23,239,996	\$23,846,151	\$25,946,127	\$27,174,090	\$27,921,922
20% Guideline for Operational Expenses					
	\$4,647,999	\$4,769,230	\$5,189,225	\$5,434,818	\$5,584,384
Add: Ent Rev for next year CIP	\$1,900,000	\$2,800,000	\$1,300,000	\$2,200,000	\$2,150,000
Cash Reserve Target	\$6,547,999	\$7,569,230	\$6,489,225	\$7,634,818	\$7,734,384
Cash Above/(Below) Cash Reserve Target					
	\$2,969,863	\$2,214,729	\$1,773,459	\$837,638	\$781,888

Assumptions:

Operating rate increase	0.00%	0.00%	0.00%	0.00%	0.00%
Voter approved rate increase	0.00%	0.00%	3.00%	3.00%	3.00%



Water Fund

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Admin & General						
Personnel Services	\$923,505	\$1,154,806	\$930,281	\$1,123,340	20.8%	(2.7%)
Supplies and Materials	\$21,831	\$21,943	\$24,985	\$19,910	(20.3%)	(9.3%)
Travel and Training	\$3,436	\$9,864	\$11,143	\$9,864	(11.5%)	0.0%
Intragovernmental Charges	\$1,403,103	\$1,631,805	\$1,631,805	\$1,632,766	0.1%	0.1%
Utilities, Services, & Misc.	\$3,478,139	\$3,756,266	\$3,501,351	\$3,851,546	10.0%	2.5%
Capital	\$57,944	\$35,000	\$29,508	\$0	(100.0%)	(100.0%)
Other	\$5,915,463	\$6,317,433	\$6,396,323	\$5,498,230	(14.0%)	(13.0%)
Total	\$11,803,421	\$12,927,117	\$12,525,396	\$12,135,656	(3.1%)	(6.1%)
Production						
Personnel Services	\$1,350,876	\$1,475,930	\$1,201,923	\$1,515,028	26.1%	2.6%
Supplies and Materials	\$1,057,964	\$1,185,200	\$1,094,900	\$1,176,020	7.4%	(0.8%)
Travel and Training	\$4,289	\$9,700	\$9,700	\$11,700	20.6%	20.6%
Intragovernmental Charges	\$56,540	\$57,859	\$57,859	\$55,963	(3.3%)	(3.3%)
Utilities, Services, & Misc.	\$2,506,038	\$2,687,505	\$2,596,375	\$2,791,190	7.5%	3.9%
Capital	\$119,987	\$150,000	\$145,000	\$99,000	(31.7%)	(34.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,095,694	\$5,566,194	\$5,105,757	\$5,648,901	10.6%	1.5%
Distribution						
Personnel Services	\$3,118,115	\$2,879,962	\$3,112,639	\$3,226,080	3.6%	12.0%
Supplies and Materials	\$771,807	\$755,940	\$840,440	\$886,036	5.4%	17.2%
Travel and Training	\$8,723	\$29,836	\$31,442	\$30,942	(1.6%)	3.7%
Intragovernmental Charges	\$213,667	\$212,887	\$212,887	\$227,032	6.6%	6.6%
Utilities, Services, & Misc.	\$616,202	\$800,632	\$834,510	\$855,054	2.5%	6.8%
Capital	\$105,310	\$820,000	\$796,000	\$493,000	(38.1%)	(39.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$4,833,824	\$5,499,257	\$5,827,918	\$5,718,144	(1.9%)	4.0%
Capital Projects						
Personnel Services	\$393,617	\$300,000	\$318,558	\$300,000	(5.8%)	0.0%
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$1,739,017	\$821,000	\$902,998	\$0	(100.0%)	(100.0%)
Capital	\$1,457,415	\$3,369,371	\$3,268,815	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$3,590,049	\$4,490,371	\$4,490,371	\$300,000	(93.3%)	(93.3%)
Department Totals						
Personnel Services	\$5,786,113	\$5,810,698	\$5,563,401	\$6,164,448	(3.8%)	6.1%
Supplies and Materials	\$1,851,602	\$1,963,083	\$1,960,325	\$2,081,966	5.9%	6.1%
Travel and Training	\$16,448	\$49,400	\$52,285	\$52,506	217.9%	6.3%
Intragovernmental Charges	\$1,673,310	\$1,902,551	\$1,902,551	\$1,915,761	13.7%	0.7%
Utilities, Services, & Misc.	\$8,339,396	\$8,065,403	\$7,835,234	\$7,497,790	(6.0%)	(7.0%)
Capital	\$1,740,656	\$4,374,371	\$4,239,323	\$592,000	143.5%	(86.5%)
Other	\$5,915,463	\$6,317,433	\$6,396,323	\$5,498,230	8.1%	(13.0%)
Total	\$25,322,988	\$28,482,939	\$27,949,442	\$23,802,701	10.4%	(16.4%)

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration and General					
5135 - Water Quality Compliance Officer	1.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5098/5113 - Engineering Specialist/Engr.	1.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman	1.00	1.00	1.00	1.00	
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician	2.00	2.00	2.00	2.00	
4800 - Comm. and Mrkting Supv.	0.20	0.20	0.20	0.20	
4518 - Energy Services Superintendent	0.20	0.20	0.20	0.20	
4514 - Utility Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4503 - Utility Financial Manager	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.40	0.40	0.40	0.40	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
4102 - Plan Reviewer	0.40	0.40	0.40	0.40	
2990 - Director, Water and Light	0.20	0.20	0.20	0.20	
2980 - Asst. Director, Water and Light	0.20	0.20	0.20	0.20	
2185 - GIS Supervisor	0.00	0.20	0.20	0.20	
2180 - GIS Specialist	0.40	0.40	0.40	0.40	
2175 - GIS Analyst	0.00	0.20	0.20	0.20	
1400 - Administrative Technician	0.40	0.40	0.40	0.40	
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	0.80	0.80	0.80	0.80	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
Total Personnel	13.00	14.40	14.40	14.40	
Permanent Full-Time	13.00	14.40	14.40	14.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.00	14.40	14.40	14.40	
Production					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5041 - Lab Technician	2.00	2.00	2.00	2.00	
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2661 - Water Production Manager	1.00	1.00	1.00	1.00	
2645 - Wtr Trtmnt Plant Chief Oper.	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmnt Plt Op. II/ III	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	5.00	5.00	5.00	5.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic	2.00	2.00	3.00	3.00	
2398 - Maintenance Assistant	1.00	1.00	0.00	0.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
Total Personnel	22.50	22.50	22.50	22.50	
Permanent Full-Time	22.50	22.50	22.50	22.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.50	22.50	22.50	22.50	

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Distribution					
6103 - Stores Supervisor	0.40	0.40	0.40	0.80	0.40
6102 - Stores Clerk	1.20	1.20	1.20	1.20	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	0.50	0.50	0.50	1.00	0.50
2880 - Utility Service Worker	4.40	4.40	4.40	4.40	
2877 - Lead Meter Reader	0.40	0.40	0.40	0.40	
2875 - Asst. Meter Reading Supv.	0.40	0.00	0.00	0.00	
2874 - Senior Meter Reader	0.00	0.80	0.80	0.80	
2871 - Mobile Meter Reader	0.40	0.00	0.00	0.00	
2870 - Meter Reader	2.80	2.80	2.80	2.80	
2771 - Wtr. Distrib. Services Supt.	1.00	0.00	0.00	0.00	
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2655 - Water Distribution Supt.	1.00	2.00	2.00	2.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman	10.00	10.00	10.00	11.00	1.00
2312 - Wtr Distribution Technician	5.00	5.00	5.00	6.00	1.00
2302 - Equipment Operator II	12.40	11.40	11.40	12.40	1.00
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2297 - Water Distribution Lead Operator	6.00	6.00	6.00	7.00	1.00
2104 - Vehicle Maintenance Supr. I	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	2.00	1.00
Total Personnel	54.00	52.00	52.00	57.90	5.90
Permanent Full-Time	54.00	52.00	52.00	57.90	5.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	54.00	52.00	52.00	57.90	5.90
Department Totals					
Permanent Full-Time	89.50	88.90	88.90	94.80	5.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	89.50	88.90	88.90	94.80	5.90

Major Projects

This budget provides funding for the following projects:

- Annual Meter Replacements
- Annual New Service Connections/Installs
- Construct Warehouse & Enclosed Parking
- West I-70 Crossings

Fiscal Impact

The budget includes the major capital improvements that are outlined in our Capital Improvement Program.

Highlights/Significant Changes

Additional capital projects have been identified and will be funded from enterprise revenues or from funds remaining in projects that were completed under budget. These capital investments in the water system will help insure continued reliable service.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Water

1 Annual Close Loops - WT0123 [ID: 586]							
Ent Rev				\$450,000	\$150,000		
Total				\$450,000	\$150,000		
2 Annual Contingency - WT0009 [ID: 718]							
2008 Ballot	\$369,371						
Future Ballot				\$300,000	\$200,000		
Total	\$369,371			\$300,000	\$200,000		
3 Annual Differential Payments - WT0143 [ID: 642]							
Ent Rev				\$600,000	\$200,000		
Total				\$600,000	\$200,000		
4 Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
Ent Rev	\$250,000		\$250,000	\$750,000	\$250,000		
Total	\$250,000		\$250,000	\$750,000	\$250,000		
5 Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
2008 Ballot	\$221,500						
Ent Rev			\$500,000	\$200,000	\$400,000		
Future Ballot				\$1,300,000	\$600,000		
Total	\$221,500		\$500,000	\$1,500,000	\$1,000,000		
6 Annual Meter Replacement Program - WT0231 [ID: 1362]							
Ent Rev	\$600,000			\$600,000	\$400,000		
Future Ballot				\$1,200,000	\$800,000		
PYA Ballot		\$600,000	\$600,000				
Total	\$600,000	\$600,000	\$600,000	\$1,800,000	\$1,200,000		
7 Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]							
Ent Rev	\$500,000		\$100,000	\$1,500,000	\$500,000		
PYA Ballot		\$500,000	\$400,000				
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$500,000		
8 Annual Water Main Replacements - WT0130 [ID: 590]							
Ent Rev			\$250,000	\$100,000	\$300,000		
Future Ballot				\$650,000	\$300,000		
Total			\$250,000	\$750,000	\$600,000		
9 Contingency - Enterprise Revenue - WT0003 [ID: 1865]							
Ent Rev					\$200,000		
Total					\$200,000		
10 ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581] 2016 2016							
Ent Rev			\$600,000				
Total			\$600,000				
11 Construct Warehouse & Enclosed Parking - WT0263 [ID: 1695] 2014 2015							
Ent Rev	\$600,000	\$100,000					
PYA Ballot		\$500,000					
Total	\$600,000	\$600,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Water							
12 Booster Chlorination at ASR's - WT0238 [ID: 1489]						2017	2018
Future Ballot				\$660,000			
Total				\$660,000			
13 Brown Station Rd - Stark Av to Mojave Ct - WT0241 [ID: 1492]						2017	2017
Future Ballot				\$337,875			
Total				\$337,875			
14 Clinkscales/Manor Replacement-4,000 FT-WT0248 [ID: 1499]						2018	2018
Future Ballot				\$861,300			
Total				\$861,300			
15 DT: 6th St: Broadway to Elm Main Upgrade WT0177 [ID: 697]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
16 DT: 7th St: Broadway to Ash Main Rpl WT0166 [ID: 669]						2018	2018
Future Ballot				\$147,000			
Total				\$147,000			
17 DT: Paquin Av: Hitt to College Main Upgrade WT0176 [ID: 696]						2017	2017
Future Ballot				\$190,000			
Total				\$190,000			
18 DT: Walnut: Providence to 6th Main Upgrade WT0181 [ID: 702]						2018	2018
Future Ballot				\$227,500			
Total				\$227,500			
19 Garth Main Replacement - 2,800 FT - WT0247 [ID: 1498]						2017	2017
Ent Rev				\$300,000			
Future Ballot				\$540,000			
Total				\$840,000			
20 Lime Softening Residual Discharge Pipe - WT0234 [ID: 1485]						2016	2017
Ent Rev				\$1,000,000			
PYA Ballot			\$1,000,000				
Total			\$1,000,000	\$1,000,000			
21 Main Adjustment-Forum Blvd Improvements-WT0253 [ID: 1504]						2019	2019
PYA - various				\$45,000			
Total				\$45,000			
22 Main Adjustment-Nifong Blvd Improvements-WT0256 [ID: 1507]						2019	2019
PYA - various				\$250,000			
Total				\$250,000			
23 NC: 4th St: Hickman-Wilkes Main Rpl WT0170 [ID: 673]						2019	2019
Future Ballot				\$147,000			
Total				\$147,000			
24 NC: Hickman Av: Providence-Washingtn MR WT0169 [ID: 672]						2019	2019
Future Ballot				\$147,000			
Total				\$147,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Water							
25 NC: Wilkes Blvd: Providence-Washingtn MR WT0168 [ID: 671]						2018	2018
Future Ballot				\$140,000			
Total				\$140,000			
26 Old Hwy 63 N & McAlester Loop Closure - WT0240 [ID: 1491]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
27 Parkade Blvd Main Replacement -3,600 FT- WT0246 [ID: 1497]						2019	2019
Ent Rev				\$300,000			
Future Ballot				\$556,800			
Total				\$856,800			
28 Stadium Crossing @ Audubon - WT0250 [ID: 1501]						2018	2018
Future Ballot				\$115,600			
Total				\$115,600			
29 Waco Rd - Brown Station to Oakland - WT0251 [ID: 1502]						2017	2018
Future Ballot				\$1,170,000			
Total				\$1,170,000			
30 Waco Rd - Route B to Rogers - WT0252 [ID: 1503]						2018	2019
Ent Rev				\$300,000			
Future Ballot				\$708,000			
Total				\$1,008,000			
31 Water Treatment Plant Upgrade - Phase 1 - WT0236 [ID: 1487]						2017	2018
Future Ballot				\$32,000,000			
Total				\$32,000,000			
32 West I-70 Crossings - WT0119 [ID: 604]						2017	2017
Ent Rev		\$200,000	\$200,000	\$200,000			
Total		\$200,000	\$200,000	\$200,000			
33 16" Transmission Main to Prathersville Tank-WT0242 [ID: 1493]						2017	2020
Ent Rev					\$400,000		
Future Ballot				\$7,000,000	\$2,100,000		
Total				\$7,000,000	\$2,500,000		

Water Funding Source Summary

2008 Ballot	\$590,871					
Ent Rev	\$1,950,000	\$300,000	\$1,900,000	\$6,300,000	\$2,600,000	
New Funding	\$2,540,871	\$300,000	\$1,900,000	\$6,300,000	\$2,600,000	
PYA - various				\$295,000		
PYA Ballot		\$1,600,000	\$2,000,000			
Prior Year Funding		\$1,600,000	\$2,000,000	\$295,000	\$0	

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Water Funding Source Summary							
Future Ballot				\$48,908,075	\$4,000,000		
Future Ballot				\$48,908,075	\$4,000,000		
Total	\$2,540,871	\$1,900,000	\$3,900,000	\$55,503,075	\$6,600,000		

Water Current Capital Projects							
1	16" Main-Hwy63 - West Crossing to Stadium-WT0229 [ID: 1283]					2013	2013
2	16"Main-BrownStationRd-Route B to Peabody-WT0230 [ID: 1284]					2011	2012
3	Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]					2014	2015
4	Bernadette Sidewalk - WT0219 [ID: 1161]					2014	2014
5	BL 70 Phase 2:Jackson-Garth Main Rpl WT0131 [ID: 576]					2008	2012
6	BL 70 Phase 6B - 3,400' Main Replace - WT0197 [ID: 719]					2013	2014
7	Broadway Main Replacement Garth to W Blvd - WT0141 [ID: 575]					2015	2016
8	Build New Lab at Power Plant - WT0262 [ID: 1694]					2014	2015
9	Bus Loop - Garth-Prov - 2,600' Main Replace-WT0198 [ID: 720]					2012	2014
10	Country Club Dr S:Old 63 E - Main Rpl WT0158 [ID: 661]					2014	2015
11	Deep Well Abandonment - WT0249 [ID: 1500]					2013	2014
12	Drill Alluvial Well #16 - WT0134 [ID: 577]					2009	2012
13	Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]					2010	2014
14	GL: Burnam/Rollins/Providence Intrscn MR WT0184 [ID: 705]					2014	2015
15	Heller Road (E) 27,000' of 12"&16" Mains - WT0178 [ID: 698]					2011	2013
16	Hinkson Main - Williams to Old Hwy 63 - WT0239 [ID: 1490]					2014	2014
17	I-70 - Close Loops - WT0153 [ID: 656]					2010	2011
18	Install Climbers Cables For Towers - WT0260 [ID: 1556]					2013	2013
19	Install Motor Safety Disconnects - WT0258 [ID: 1564]					2013	2013
20	N Section of 24" East Transmsn Main WT0136 [ID: 578]					2009	2012
21	Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]					2014	2014
22	Replace 14 Filter Valves-WTP - WT0261 [ID: 1583]					2013	2013
23	Replace Starters On 8 Wells - WT0259 [ID: 1555]					2013	2013
24	Replumb Influent Connections at WTP WT0211 [ID: 1110]					2014	2014
25	S Section of 24" East Transmsn Main WT0137 [ID: 584]					2009	2013
26	Texas Main Replacement - 4,000 FT - WT0245 [ID: 1496]					2014	2014
27	Thilly & Westmount 6" Main - 2,800 FT - WT0235 [ID: 1486]					2013	2014
28	WTP Condition Assessment & Upgrades - WT0147 [ID: 646]					2010	2013

Water Impact of Capital Projects	
Annual Close Loops - WT0123 [ID: 586]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
Annual Differential Payments - WT0143 [ID: 642]	
Expansion of system requires additional maintenance	
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
Annual New Svc Connections:Install/Rpl WT0128 [ID: 592]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Water Impact of Capital Projects

Water

Annual Water Main Replacements - WT0130 [ID: 590]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581]

Incremental impact on operational costs. An additional ASR well to maintain.

Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]

Increased maintenance requirement

Convert Constant Speed Pumps to Variable WT0145 [ID: 644]

Will provide greater flexibility in operation

Drill Alluvial Well #16 - WT0134 [ID: 577]

Incremental impact on operational costs. Additional well to maintain

Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]

Incremental impact on operational costs. Two additional wells to maintain.

S Section of 24" East Transmsn Main WT0137 [ID: 584]

Provides more reliable system.

WTP Condition Assessment & Upgrades - WT0147 [ID: 646]

Improve reliability of system

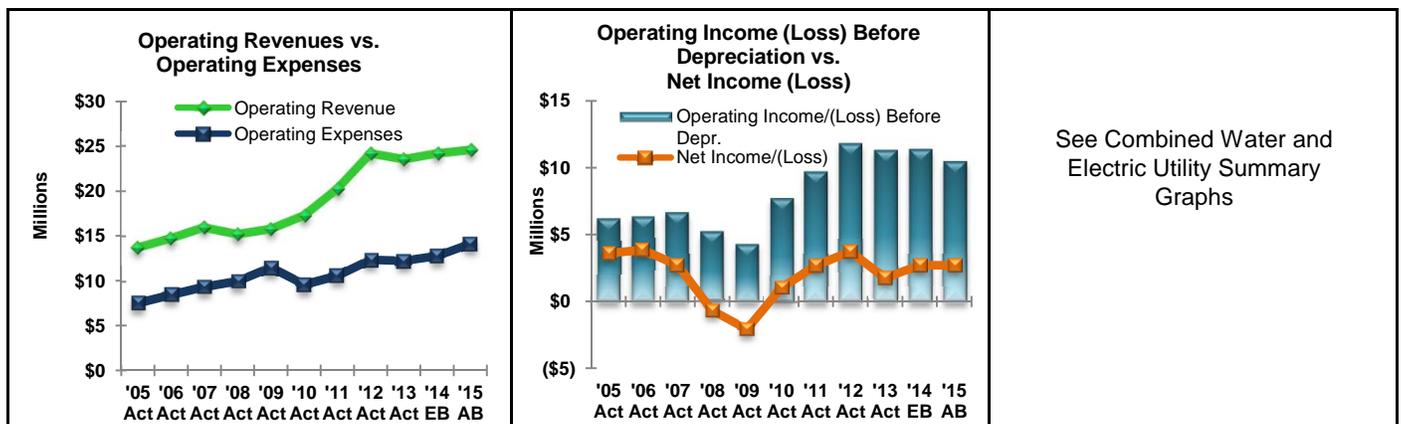
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Water Utility Fund

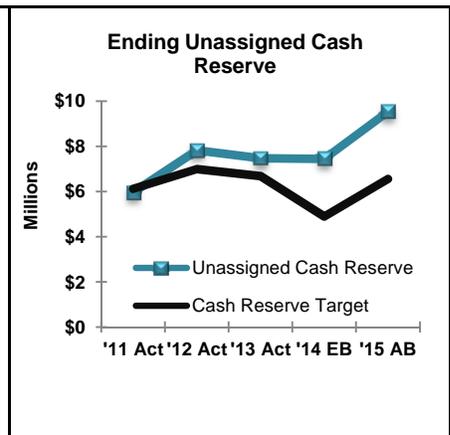
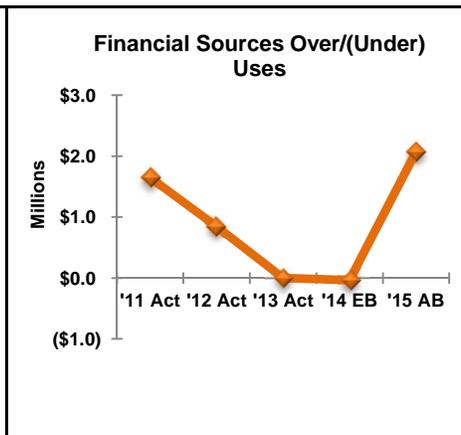
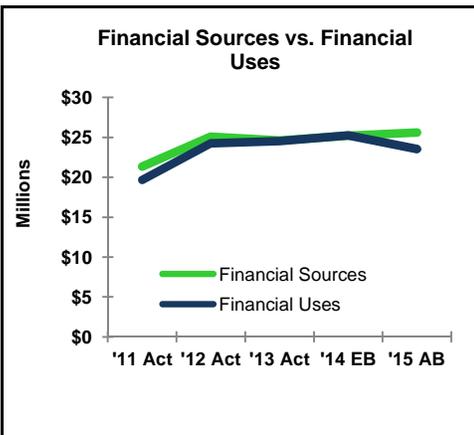
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Fees and Service Charges	\$23,503,734	\$24,287,108	\$24,137,600	\$24,555,000
Total Operating Revenues	\$23,503,734	\$24,287,108	\$24,137,600	\$24,555,000
Operating Expenses:				
Personnel Services	\$5,392,496	\$5,510,698	\$5,244,843	\$5,864,448
Supplies & Materials	\$1,851,602	\$1,963,083	\$1,960,325	\$2,081,966
Travel & Training	\$16,448	\$49,400	\$52,285	\$52,506
Intragovernmental Charges	\$1,673,310	\$1,902,551	\$1,902,551	\$1,915,761
Utilities, Services & Other Misc.	\$3,285,603	\$3,932,703	\$3,615,536	\$4,186,090
Total Operating Expenses	\$12,219,459	\$13,358,435	\$12,775,540	\$14,100,771
Operating Income (Loss) Before Depreciation	\$11,284,275	\$10,928,673	\$11,362,060	\$10,454,229
P.I.L.O.T.	(\$3,297,413)	(\$3,300,000)	(\$3,300,000)	(\$3,300,000)
Depreciation	(\$2,725,115)	(\$2,700,000)	(\$2,782,890)	(\$2,815,227)
Operating Income	\$5,261,747	\$4,928,673	\$5,279,170	\$4,339,002
Non-Operating Revenues:				
Investment Revenue	(\$531,979)	\$790,000	\$841,102	\$841,102
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$225,572	\$228,790	\$217,000	\$221,400
Total Non-Operating Revenues	(\$306,407)	\$1,018,790	\$1,058,102	\$1,062,502
Non-Operating Expenses:				
Bond Interest	\$3,015,172	\$2,987,309	\$2,987,309	\$2,519,359
Bank & Paying Agent Fees	\$1,502	\$1,700	\$1,700	\$1,700
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$15,861	\$10,000	\$15,000	\$10,000
Amortization	\$65,712	\$70,000	\$66,000	\$70,000
Total Non-Operating Expenses	\$3,098,247	\$3,069,009	\$3,070,009	\$2,601,059
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$109,464)	(\$560,124)	(\$560,124)	(\$93,644)
Total Operating Transfers	(\$109,464)	(\$560,124)	(\$560,124)	(\$93,644)
Net Income (Loss)	\$1,747,629	\$2,318,330	\$2,707,139	\$2,706,801

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Water Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 adjustment)	\$858,529	\$790,000	\$841,102	\$841,102
Fees and Service Charges	\$23,503,734	\$24,287,108	\$24,137,600	\$24,555,000
Other Local Revenues	\$225,572	\$228,790	\$217,000	\$221,400
	\$24,587,835	\$25,305,898	\$25,195,702	\$25,617,502
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$24,587,835	\$25,305,898	\$25,195,702	\$25,617,502
Financial Uses of Unrestricted Cash				
Operating Expenses	\$12,219,459	\$13,358,435	\$12,775,540	\$14,100,771
Operating Transfers to Other Funds	\$109,464	\$560,124	\$560,124	\$93,644
Interest Expense and Other Non-Oper Cash Items	\$6,372,086	\$6,289,009	\$6,289,009	\$5,821,059
Principal Payments	\$2,918,904	\$2,339,086	\$2,339,086	\$2,632,522
Capital Additions	\$283,241	\$1,005,000	\$970,508	\$592,000
Enterprise Revenues used for Capital Projects	\$2,609,400	\$2,296,000	\$2,296,000	\$300,000
Total Financial Uses	\$24,512,554	\$25,847,654	\$25,230,267	\$23,539,996
Beginning Unassigned Cash Reserve		\$7,474,921	\$7,474,921	\$7,440,356
Financial Sources Over/(Under) Uses		(\$541,756)	(\$34,565)	\$2,077,506
Cash and Cash Equivalent	\$4,793,153			
Less: GASB 31 Pooled Cash Adj	(\$1,497,234)			
Add: Inventory	\$1,184,534			
Projected Unassigned Cash Reserve	\$7,474,921	\$6,933,165	\$7,440,356	\$9,517,862
Total Expenditure Uses	\$24,512,554	\$25,847,654	\$25,230,267	\$23,539,996
Less: Ent Rev used for current year CIP	(\$2,609,400)	(\$2,296,000)	(\$2,296,000)	(\$300,000)
	\$21,903,154	\$23,551,654	\$22,934,267	\$23,239,996
20% Guideline	\$4,380,631	\$4,710,331	\$4,586,853	\$4,647,999
Next Year's Capital Project Ent Rev	\$2,296,000	\$300,000	\$300,000	\$1,900,000
Cash Reserve Target	\$6,676,631	\$5,010,331	\$4,886,853	\$6,547,999
Cash Above/(Below) Cash Reserve Target	\$798,290	\$1,922,834	\$2,553,503	\$2,969,863

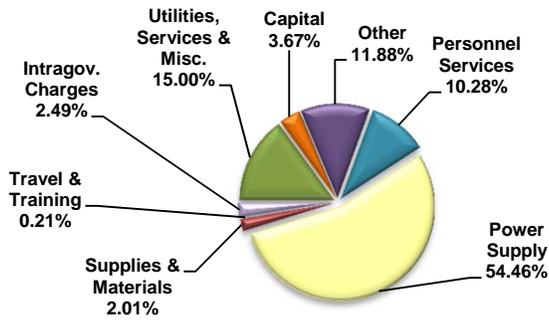


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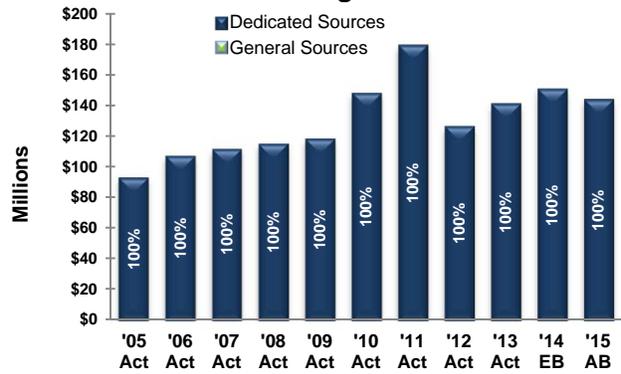
Electric Utility Fund (Enterprise Fund)

Electric Utility- Summary

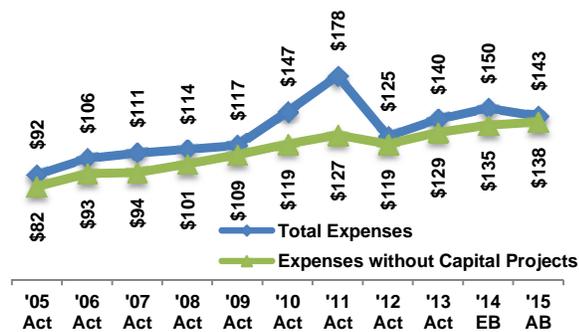
FY 2015 Total Expenditures By Category



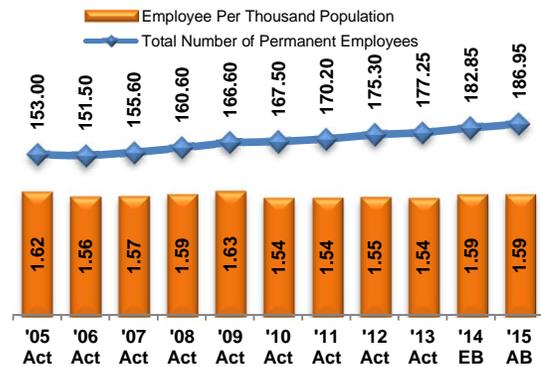
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$13,788,803	\$14,074,894	\$13,082,900	\$14,697,541	12.3%	4.4%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies & Materials	\$2,509,773	\$2,881,236	\$2,771,520	\$2,878,858	3.9%	(0.1%)
Travel & Training	\$189,469	\$239,353	\$238,976	\$296,751	24.2%	24.0%
Intragov. Charges	\$2,911,256	\$3,459,301	\$3,459,301	\$3,565,475	3.1%	3.1%
Utilities, Services & Misc.	\$23,290,622	\$23,604,989	\$22,677,205	\$21,445,945	(5.4%)	(9.1%)
Capital	\$6,987,915	\$12,614,675	\$12,614,675	\$5,243,183	(58.4%)	(58.8%)
Other	\$17,497,857	\$17,750,302	\$17,744,804	\$16,990,444	(4.3%)	(4.3%)
Total	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)
Operating Expenses	\$98,967,860	\$106,229,773	\$103,855,902	\$107,094,570	3.1%	0.8%
Non-Operating Expenses	\$23,929,414	\$24,597,320	\$24,872,822	\$24,205,768	(2.7%)	(1.6%)
Debt Service	\$5,323,630	\$4,810,982	\$4,810,982	\$4,654,676	(3.2%)	(3.2%)
Capital Additions	\$472,675	\$1,683,500	\$1,564,675	\$1,981,075	26.6%	17.7%
Capital Projects	\$11,459,310	\$14,650,000	\$14,650,000	\$5,042,108	(65.6%)	(65.6%)
Total Expenses	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$89,395	\$0	\$0	\$0		
Interest	(\$359,414)	\$1,190,000	\$1,150,130	\$1,150,130	0.0%	(3.4%)
Fees and Service Charges	\$121,654,482	\$126,420,822	\$125,120,822	\$127,503,660	1.9%	0.9%
Other Local Revenues	\$1,696,001	\$1,361,720	\$1,658,233	\$1,361,200	(17.9%)	(0.0%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$17,072,425	\$22,999,033	\$21,825,196	\$12,963,207	(40.6%)	(43.6%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$140,152,889	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)

Description

The Electric Utility provides the citizens of Columbia with a safe, reliable and cost effective electric supply. This requires the Department to operate and maintain the electric generating and distribution system to serve over 48,000 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers has increased from the low points of the economic recession to about 1.9% per year. In addition to retail sales to customers, the Electric Utility receives revenues from participation in the Midcontinent Independent System Operator (MISO) energy market and as a transmission owning member of MISO.

Highlights/Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- A 2% revenue increase is included. While the electric utility does not anticipate a significant change in Purchased Power cost in FY 2015, there were increases in both FY 2013 and FY 2014 due to coal contract changes at the Sikeston power plant and the increased cost of market energy. The 2% revenue increase is needed to offset those increases as well as to provide funding to continue the utility's investment in electric energy efficiency rebates and education.

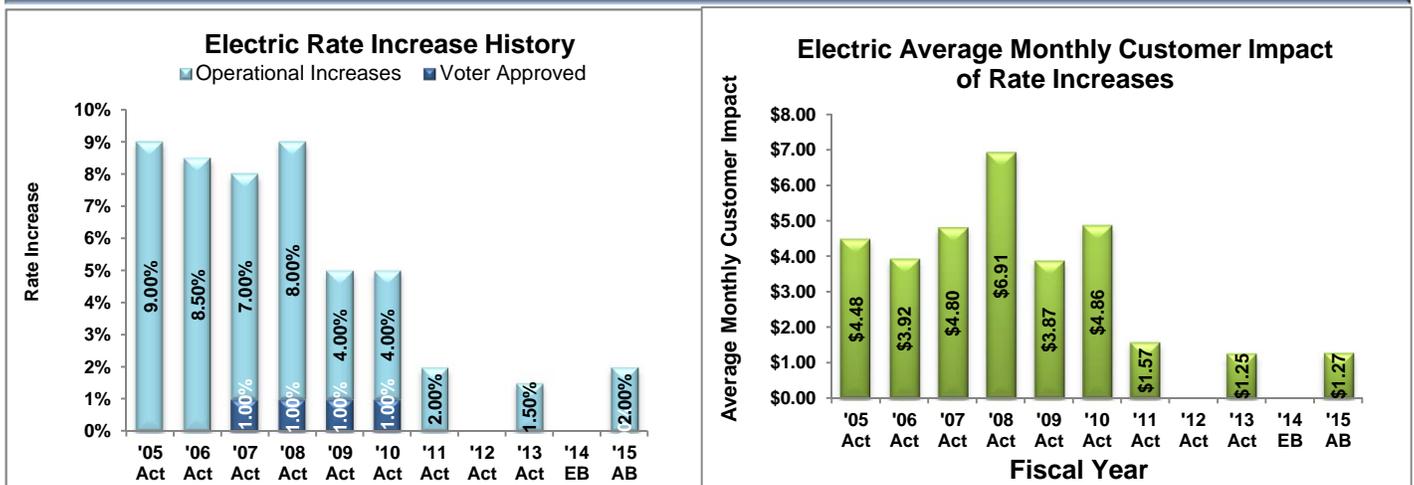
Highlights/Significant Changes (cont.)

- Adds (1) Senior Consulting Utility Forester position to manage the crews that provide vegetation management of overhead lines. Person will perform inspections, audits and monitor contractor performance. Person will plan, direct and coordinate the activities of eleven contracted tree clearance crews. Person will also serve as a liaison between customers, city personnel and contract crews.
- Adds (1) Consulting Utility Forester position to assist the Senior Consulting Utility Forester.
- Adds (1) Energy Management Specialist position to serve as an Industrial Key accounts representative.
- Adds (.6) Stores Supervisor position as part of a storeroom reorganization. This person will supervise several storeroom employees that are responsible for a \$7 million to \$8 million inventory. This position is split 60/40 with water.
- Adds (.5) Lead Utility Service Worker position to the service department. Safety rules require two person crew to turn on, turn off, and other service calls. This position will complete one service crew. This position is split 50/50 with water.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration and General	36.75	39.35	41.35	42.35	1.00
Production	53.00	54.00	54.00	54.00	
Transmission and Distribution	87.50	86.50	87.50	90.60	3.10
Total Personnel	177.25	179.85	182.85	186.95	4.10
Permanent Full-Time	176.50	179.10	182.10	186.20	4.10
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	177.25	179.85	182.85	186.95	4.10

Rate Increase Information



Electric Fund - Summary

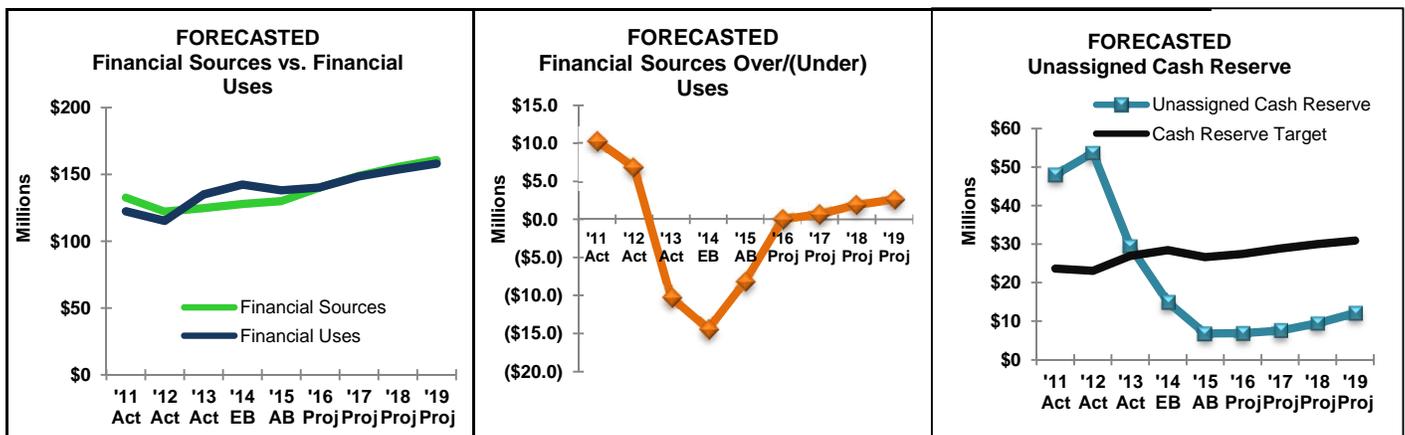
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,150,130	\$920,000	\$920,000	\$920,000	\$920,000
Fees and Service Charges	\$127,503,660	\$138,067,657	\$146,874,980	\$153,378,635	\$158,657,621
Other Local Revenues	\$1,361,200	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Other Funding Sources/Transfers	0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$130,014,990	\$140,287,657	\$149,094,980	\$155,598,635	\$160,877,621
Financial Uses					
Operating Expenses	\$107,094,570	\$110,720,864	\$114,042,489	\$117,463,764	\$120,987,677
Operating Transfers to Other Funds	\$705,468	\$225,000	\$225,000	\$225,000	\$225,000
Interest Exp. and Non-Oper. Cash Pmts	\$18,699,665	\$19,327,766	\$22,571,083	\$22,942,614	\$23,701,434
Principal Payments	\$4,773,442	\$4,955,504	\$5,379,319	\$7,098,964	\$7,419,255
Capital Additions	\$1,981,075	\$2,040,507	\$2,101,722	\$2,164,774	\$2,229,717
Enterprise Rev. used for Capital Projects	\$4,900,000	\$3,000,000	\$4,090,000	\$3,790,000	\$3,690,000
Total Financial Uses	\$138,154,220	\$140,269,641	\$148,409,613	\$153,685,116	\$158,253,083
Financial Sources Over/(Under) Uses					
	(\$8,139,230)	\$18,016	\$685,367	\$1,913,519	\$2,624,538
Beginning Unassigned Cash Reserve	\$14,980,128	\$6,840,898	\$6,858,914	\$7,544,281	\$9,457,800
Financial Sources Over/(Under) Uses	(\$8,139,230)	\$18,016	\$685,367	\$1,913,519	\$2,624,538
Ending Unassigned Cash Reserve	\$6,840,898	\$6,858,914	\$7,544,281	\$9,457,800	\$12,082,338
Total Expenditures Uses					
	\$138,154,220	\$140,269,641	\$148,409,613	\$153,685,116	\$158,253,083
Less: Ent Rev used for current year CIP	(\$4,900,000)	(\$3,000,000)	(\$4,090,000)	(\$3,790,000)	(\$3,690,000)
Operational Expenses	\$133,254,220	\$137,269,641	\$144,319,613	\$149,895,116	\$154,563,083
20% Guideline for Operational Expenses					
	\$26,650,844	\$27,453,928	\$28,863,923	\$29,979,023	\$30,912,617
Add: Ent Rev for next year CIP	\$3,000,000	\$4,090,000	\$3,790,000	\$3,690,000	\$3,940,000
Cash Reserve Target	\$29,650,844	\$31,543,928	\$32,653,923	\$33,669,023	\$34,852,617
Cash Above/(Below) Cash Reserve Target					
	(\$22,809,946)	(\$24,685,014)	(\$25,109,642)	(\$24,211,223)	(\$22,770,279)
Average Monthly Customer Impact	\$	1.27			

FY 2015 Proposed budget forecast assumes passage of April 2015 ballot issue

Assumptions:

Operating Rate increase	2.00%	2.50%	2.50%	1.00%	1.00%
Voter Approved Rate increase	3.00%	2.00%	2.00%	1.00%	0.00%



Electric Utility - Summary

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Admin & General						
Personnel Services	\$2,668,396	\$3,350,396	\$2,733,720	\$3,476,979	27.2%	3.8%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$195,791	\$256,630	\$241,448	\$222,555	(7.8%)	(13.3%)
Travel and Training	\$73,169	\$87,539	\$91,074	\$91,229	0.2%	4.2%
Intragovernmental Charges	\$2,612,490	\$3,152,461	\$3,152,461	\$3,253,061	3.2%	3.2%
Utilities, Services, & Misc.	\$13,651,723	\$14,900,945	\$13,866,240	\$14,784,492	6.6%	(0.8%)
Capital	\$152,128	\$90,000	\$30,000	\$156,000	420.0%	73.3%
Other	\$17,497,856	\$17,713,316	\$17,707,818	\$16,953,458	(4.3%)	(4.3%)
Total	\$36,851,553	\$39,551,287	\$37,822,761	\$38,937,774	2.9%	(1.6%)
Production						
Personnel Services	\$3,534,515	\$3,953,690	\$3,592,285	\$3,967,251	10.4%	0.3%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies and Materials	\$848,885	\$996,792	\$952,110	\$1,017,025	6.8%	2.0%
Travel and Training	\$66,538	\$78,530	\$79,398	\$120,838	52.2%	53.9%
Intragovernmental Charges	\$75,440	\$99,162	\$99,162	\$95,859	(3.3%)	(3.3%)
Utilities, Services, & Misc.	\$3,435,316	\$3,495,008	\$3,617,162	\$3,223,712	(10.9%)	(7.8%)
Capital	\$72,145	\$219,500	\$217,500	\$259,000	19.1%	18.0%
Other	\$0	\$36,986	\$36,986	\$36,986	0.0%	0.0%
Total	\$81,010,033	\$86,107,668	\$85,759,603	\$86,580,671	1.0%	0.5%
Transmission and Distribution						
Personnel Services	\$6,087,805	\$5,695,268	\$5,627,260	\$6,173,311	9.7%	8.4%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$1,465,097	\$1,627,814	\$1,577,962	\$1,639,278	3.9%	0.7%
Travel and Training	\$49,762	\$73,284	\$68,504	\$84,684	23.6%	15.6%
Intragovernmental Charges	\$223,326	\$207,678	\$207,678	\$216,555	4.3%	4.3%
Utilities, Services, & Misc.	\$2,757,600	\$2,684,576	\$2,723,438	\$2,737,741	0.5%	2.0%
Capital	\$248,402	\$1,374,000	\$1,317,175	\$1,566,075	18.9%	14.0%
Other	\$0	\$0	\$0	\$0		
Total	\$10,831,992	\$11,662,620	\$11,522,017	\$12,417,644	7.8%	6.5%
Capital Projects						
Personnel Services	\$1,498,087	\$1,075,540	\$1,129,635	\$1,080,000	(4.4%)	0.4%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$3,445,983	\$2,524,460	\$2,470,365	\$700,000	(71.7%)	(72.3%)
Capital	\$6,515,240	\$11,050,000	\$11,050,000	\$3,262,108	(70.5%)	(70.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$11,459,310	\$14,650,000	\$14,650,000	\$5,042,108	(65.6%)	(65.6%)
Department Totals						
Personnel Services	\$13,788,803	\$14,074,894	\$13,082,900	\$14,697,541	12.3%	4.4%
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000	0.9%	0.8%
Supplies and Materials	\$2,509,773	\$2,881,236	\$2,771,520	\$2,878,858	3.9%	(0.1%)
Travel and Training	\$189,469	\$239,353	\$238,976	\$296,751	24.2%	24.0%
Intragovernmental Charges	\$2,911,256	\$3,459,301	\$3,459,301	\$3,565,475	3.1%	3.1%
Utilities, Services, & Misc.	\$23,290,622	\$23,604,989	\$22,677,205	\$21,445,945	(5.4%)	(9.1%)
Capital	\$6,987,915	\$12,733,500	\$12,614,675	\$5,243,183	(58.4%)	(58.8%)
Other	\$17,497,856	\$17,750,302	\$17,744,804	\$16,990,444	(4.3%)	(4.3%)
Total	\$140,152,888	\$151,971,575	\$149,754,381	\$142,978,197	(4.5%)	(5.9%)

Electric Utility - Summary

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration and General					
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer	6.75	7.75	7.75	7.75	
5003 - Engineering Technician	3.00	3.00	3.00	3.00	
5000 - Associate Engineering Technician	2.00	2.00	2.00	2.00	
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
4800 - Communications and Mrkting Supv.	0.80	0.80	0.80	0.80	
4521 - Energy Technician	1.00	1.00	3.00	3.00	
4518 - Energy Services Supt.	0.80	0.80	0.80	0.80	
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	4.80	4.80	4.80	5.80	1.00
4509 - Energy Educator	1.00	1.00	1.00	1.00	
4503 - Utility Financial Manager	0.80	0.80	0.80	0.80	
4502 - Senior Rate Analyst	1.60	1.60	1.60	1.60	
4501 - Rate Analyst	1.80	1.80	1.80	1.80	
4102 - Plan Reviewer	0.60	0.60	0.60	0.60	
2990 - Director, Water & Light	0.80	0.80	0.80	0.80	
2980 - Asst. Director, Water & Light	0.80	0.80	0.80	0.80	
2185 - GIS Supervisor	0.00	0.80	0.80	0.80	
2180 - GIS Specialist	0.60	0.60	0.60	0.60	
2175 - GIS Analyst	0.00	0.80	0.80	0.80	
1400 - Administrative Technician	0.60	0.60	0.60	0.60	
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.20	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
Total Personnel	36.75	39.35	41.35	42.35	1.00
Permanent Full-Time	36.00	38.60	40.60	41.60	1.00
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	36.75	39.35	41.35	42.35	1.00
Production					
7695 - Columbia Energy Center Supvrs	0.00	1.00	1.00	1.00	
7694 - Bio Gas Plant Supervisor	2.00	1.00	1.00	1.00	
7693 - Bio Gas Plant Technician	2.00	1.00	1.00	1.00	
7692 - Columbia Energy Center Tech.	0.00	1.00	1.00	1.00	
6104 - Storeroom Assistant-773	1.00	1.00	1.00	1.00	
6100 - Stores Clerk-773	1.00	1.00	1.00	1.00	
5040 - Lab Technician - 773	2.00	2.00	2.00	2.00	
2888 - NERC Compliance Officer-773	1.00	1.00	1.00	1.00	
2695 - Lead Power Plant Operator-773	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator-773	10.00	10.00	10.00	10.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	1.00	1.00	1.00	1.00	
2635 - Asst. Power Production Supt.	3.00	3.00	3.00	3.00	
2631 - Associate Power Plant Oper-773	4.00	4.00	4.00	4.00	
2630/2640 - App. BAO/NERC BAO*-773	7.00	7.00	8.00	8.00	
2429 - Utility Maint. Mechanic-773	2.00	2.00	2.00	2.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	

*BAO - Balancing Authority Operator

Electric Utility

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Production- (cont)					
2324 - Instrument Technician-773	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	2.00	1.00	1.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
1400 - Administrative Technician*	0.00	0.00	0.00	1.00	1.00
1006 - Senior Admin. Support Assistant*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	53.00	54.00	54.00	54.00 #	
Permanent Full-Time	53.00	54.00	54.00	54.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	53.00	54.00	54.00	54.00 #	
Transmission and Distribution					
6103 - Stores Supervisor	0.60	0.60	0.60	1.20	0.60
6102 - Stores Clerk	1.80	1.80	1.80	1.80	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2883 - Lead Utility Service Worker	0.50	0.50	0.50	1.00	0.50
2880 - Utility Service Worker	2.60	2.60	2.60	2.60	
2877 - Lead Meter Reader	0.60	0.60	0.60	0.60	
2875 - Asst. Meter Reading Supv.	0.60	0.00	0.00	0.00	
2874 - Senior Meter Reader	0.00	1.20	1.20	1.20	
2871 - Mobile Meter Reader	0.60	0.00	0.00	0.00	
2870 - Meter Reader	4.20	4.20	4.20	4.20	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coordinator	1.00	1.00	2.00	2.00	
2850 - Asst. Elec. Distr. Coord.	1.00	1.00	0.00	0.00	
2803 - Lead Elec. Meter Rpr Worker	1.00	1.00	1.00	1.00	
2801 - Electric Meter Repair Worker	3.00	3.00	3.00	3.00	
2781 - Lead Consulting Utility Forester	0.00	0.00	0.00	1.00	1.00
2780 - Consulting Utility Forester	0.00	0.00	0.00	1.00	1.00
2770 - Elec. Services Superintndnt.	1.00	1.00	1.00	1.00	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2706 - Line Foreman	12.00	12.00	12.00	12.00	
2703/2701 Journeyman Linewrkr/App Linewrkr	29.00	29.00	29.00	29.00	
2432 - Utility Locator Foreman	1.00	1.00	1.00	1.00	
2431 - Utility Locator	3.00	3.00	3.00	3.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
2335 - Substation Technician Foreman	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II	3.60	3.60	4.60	4.60	
2301 - Equipment Operator I	0.60	0.60	0.60	0.60	
2298 - Equipment Operator III	2.00	2.00	2.00	2.00	
2104 - Vehicle Maintenance Supervisor	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	87.50	86.50	87.50	90.60	3.10
Permanent Full-Time	87.50	86.50	87.50	90.60	3.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	87.50	86.50	87.50	90.60	3.10
Department Totals					
Permanent Full-Time	176.50	179.10	182.10	186.20	4.10
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	177.25	179.85	182.85	186.95	4.10

*In FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Technician.

Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
 - Commercial Expansion
 - Distribution Transformers
 - Fiber Optic Cable
 - New Electric Connections
 - Replacement of Existing Overhead
 - Replacement of Existing UG System
 - Residential Expansion
 - Street Light Additions
 - Substation Feeder Additions
 - Transmission System Replacement
- Mercury Vapor Streetlight Replacement
- Substation Transformer Replacement
- Boiler 8 Upgrades
- CDC - Distributed Control Systems
- College Undergrounding - Univ to Bouchelle
- Downtown Streetlights
- EMS Upgrade
- Mill Creek Sub Transmission Connection to 2 Subs
- New South Side 161/13.8 Kv Substation
- Potential Property Purchase
- Power Plant Control Center
- Substation Upgrades - Grindstone & Perche
- Warehouse & Enclosed Equipment Parking
- Power Plant Substation Upgrades

Highlights/Goals

- Projects funded with enterprise revenue are included in this budget.
- Additional projects are identified for funding and will be presented to voters as part of a ballot issue during FY 2015.

Fiscal Impact

This includes the major capital improvements that are outlined in our Capital Improvement Program.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C	
Electric								
1	69 Kv System Relay Upgrade - EL0145 [ID: 984]					2012	2014	
Total								
2	Annual Bond Contingency - EL0009 [ID: 557]							
Future Ballot		\$1,500,000	\$1,200,000	\$3,600,000				
Total		\$1,500,000	\$1,200,000	\$3,600,000				
3	Annual Commercial Expansion - EL0117 [ID: 556]							
Ent Rev	\$1,200,000	\$900,000	\$1,200,000	\$3,600,000	\$1,200,000			
Total	\$1,200,000	\$900,000	\$1,200,000	\$3,600,000	\$1,200,000			
4	Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
Ent Rev	\$1,200,000	\$600,000						
Future Ballot		\$600,000	\$1,200,000	\$3,600,000	\$1,200,000			
Total	\$1,200,000	\$1,200,000	\$1,200,000	\$3,600,000	\$1,200,000			
5	Annual Ent Rev Contingency - EL0003 [ID: 1359]							
Ent Rev	\$750,000							
Total	\$750,000							
6	Annual Fiber Optic Cable - EL0082 [ID: 560]							
Ent Rev	\$100,000							
Future Ballot		\$150,000	\$150,000	\$450,000	\$80,000			
Total	\$100,000	\$150,000	\$150,000	\$450,000	\$80,000			
7	Annual Load Management - EL0049 [ID: 561]							
Ent Rev				\$270,000	\$90,000			
Total				\$270,000	\$90,000			
8	Annual New Electric Connections - EL0053 [ID: 563]							
Ent Rev	\$800,000	\$800,000	\$1,000,000	\$3,600,000	\$1,450,000			
Total	\$800,000	\$800,000	\$1,000,000	\$3,600,000	\$1,450,000			
9	Annual Relocation of Distribution Lines EL0199 [ID: 1847]							
Ent Rev		\$200,000						
Future Ballot			\$200,000	\$600,000				
Total		\$200,000	\$200,000	\$600,000				
10	Annual Replace Circuit Breakers - EL0153 [ID: 1109]							
Future Ballot				\$750,000	\$250,000			
Total				\$750,000	\$250,000			
11	Annual Replacement of Existing Overhead - EL0118 [ID: 651]							
Ent Rev	\$700,000	\$350,000						
Future Ballot		\$350,000	\$700,000	\$2,100,000	\$300,000			
Total	\$700,000	\$700,000	\$700,000	\$2,100,000	\$300,000			
12	Annual Replacement of Existing UG System EL0107 [ID: 562]							
Ent Rev	\$400,000							
Future Ballot		\$200,000	\$200,000	\$600,000	\$200,000			
Total	\$400,000	\$200,000	\$200,000	\$600,000	\$200,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Electric							
13 Annual Residential Expansion - EL0116 [ID: 564]							
Ent Rev	\$300,000	\$800,000	\$800,000	\$3,600,000	\$1,200,000		
Total	\$300,000	\$800,000	\$800,000	\$3,600,000	\$1,200,000		
14 Annual Street Light Additions - EL0052 [ID: 565]							
Ent Rev	\$200,000						
Future Ballot		\$200,000	\$200,000	\$600,000	\$200,000		
Total	\$200,000	\$200,000	\$200,000	\$600,000	\$200,000		
15 Annual Substation Feeder Additions - EL0115 [ID: 566]							
Ent Rev	\$800,000	\$250,000					
Future Ballot		\$1,350,000	\$1,600,000	\$4,800,000	\$1,600,000		
Total	\$800,000	\$1,600,000	\$1,600,000	\$4,800,000	\$1,600,000		
16 Annual Transmission System Replacement - EL0101 [ID: 567]							
Ent Rev	\$600,000						
Future Ballot		\$250,000	\$250,000	\$750,000	\$250,000		
Total	\$600,000	\$250,000	\$250,000	\$750,000	\$250,000		
17 Annual Underground Conversion - EL0027 [ID: 555]							
Ent Rev	\$800,000						
Future Ballot					\$1,600,000		
Total	\$800,000				\$1,600,000		
18 Mercury Vapor Streetlight Replacement - EL0182 [ID: 1599] 2014 2018							
Ent Rev	\$100,000						
Future Ballot		\$100,000	\$100,000	\$200,000			
Total	\$100,000	\$100,000	\$100,000	\$200,000			
19 Metering Substation Distribution Feeders - EL0197 [ID: 1844] 2014 2014							
PYA - various	\$225,000						
Total	\$225,000						
20 Replace Switchgear at Substations - EL0189 [ID: 1773] 2017 2017							
Future Ballot				\$700,000			
Total				\$700,000			
21 Substation Transformer Replacement - EL0192 [ID: 1776]							
Ent Rev				\$300,000			
Future Ballot		\$300,000	\$300,000	\$600,000			
PYA Ent Rev	\$600,000						
Total	\$600,000	\$300,000	\$300,000	\$900,000			
22 Boiler 8 Upgrades - EL0183 [ID: 1600] 2014 2015							
Ent Rev	\$1,000,000						
Future Ballot		\$1,500,000					
Total	\$1,000,000	\$1,500,000					
23 CEC - Distributed Control Systems - EL0186 [ID: 1692] 2014 2015							
Ent Rev	\$1,000,000						
Future Ballot		\$1,500,000					
Total	\$1,000,000	\$1,500,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Electric							
24 College Undergrounding-Univ to Bouchelle - EL0179 [ID: 1596]						2014	2015
Future Ballot		\$400,000					
Total		\$400,000					
25 Downtown Streetlights - EL0180 [ID: 1597]						2014	2014
Ent Rev	\$100,000			\$200,000			
Future Ballot		\$100,000	\$100,000				
Total	\$100,000	\$100,000	\$100,000	\$200,000			
26 EMS Upgrade - EL0187 [ID: 1693]						2014	2015
Ent Rev	\$1,000,000						
Future Ballot		\$850,000					
Total	\$1,000,000	\$850,000					
27 Mill Creek Sub Transmision Connect to 2 Subs-EL0148 [ID: 1050]						2011	2015
Future Ballot		\$5,000,000	\$5,000,000	\$10,000,000			
Total		\$5,000,000	\$5,000,000	\$10,000,000			
28 New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]						2014	2016
Future Ballot		\$5,000,000					
Total		\$5,000,000					
29 Potential Property Purchase - EL0170 [ID: 1476]						2015	
Ent Rev	\$1,000,000	\$1,000,000					
Miscellaneous Revenues		\$142,108					
Total	\$1,000,000	\$1,142,108					
30 Power Plant Control Center - EL0190 [ID: 1774]						2015	2015
Future Ballot		\$340,000					
Total		\$340,000					
31 Substation Upgrades-Grnstn & Perche - EL0194 [ID: 1838]						2015	2016
Future Ballot		\$1,000,000					
Total		\$1,000,000					
32 Warehouse & Enclosed Equipment Parking - EL0176 [ID: 1593]						2014	2016
Ent Rev	\$400,000						
Future Ballot		\$4,400,000					
Total	\$400,000	\$4,400,000					
33 Extend Hinkson Creek Substation Feeders - EL0193 [ID: 1837]						2018	2019
Future Ballot				\$5,000,000	\$5,000,000		
Total				\$5,000,000	\$5,000,000		
34 Landfill Gas Generator #4 - EL0175 [ID: 1584]						2017	2017
Future Ballot				\$1,600,000			
Total				\$1,600,000			
35 Perche T3 Transformer - EL0184 [ID: 1601]						2016	2017
Ent Rev	\$600,000						
Future Ballot				\$1,000,000			
Total	\$600,000			\$1,000,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Electric

36 Power Plant Substation Upgrades - EL0151 [ID: 1056]					2018	2019
Future Ballot		\$1,500,000				
Total		\$1,500,000				
37 UG Distribution Lines in Trans Corridor - EL0198 [ID: 1845]					2016	2017
Future Ballot			\$2,500,000	\$2,500,000		
Total			\$2,500,000	\$2,500,000		

Electric Funding Source Summary

Ent Rev	\$13,050,000	\$4,900,000	\$3,000,000	\$11,570,000	\$3,940,000
Miscellaneous Revenues		\$142,108			
New Funding	\$13,050,000	\$5,042,108	\$3,000,000	\$11,570,000	\$3,940,000
PYA - various	\$225,000				
PYA Ent Rev	\$600,000				
Prior Year Funding	\$825,000				\$0
Future Ballot		\$26,590,000	\$13,700,000	\$39,450,000	\$10,680,000
Future Ballot		\$26,590,000	\$13,700,000	\$39,450,000	\$10,680,000
Total	\$13,875,000	\$31,632,108	\$16,700,000	\$51,020,000	\$14,620,000

Electric Current Capital Projects

1	5th St. Undergrounding-Rollins to Turner - EL0178 [ID: 1595]	2014	2014
2	BLoop 70 - Phase 4 Undrgrndg Garth-Prov - EL0127 [ID: 675]	2013	2014
3	Broadway Undergrounding - EL0120 [ID: 549]	2016	2016
4	Build New Lab - Power Plant - EL0174 [ID: 1582]	2014	2015
5	Business Loop 70 - Phase 3 Undergrounding - EL0126 [ID: 674]	2009	2014
6	Distr. Center/Yard - Consoldtn & Expnsn EL0106 [ID: 545]	2014	2014
7	E.Broadway-Hinkson Creek-Brickton Dr.SLA EL0134 [ID: 683]	2008	2012
8	Extend Grindstone Feeder 222 - EL0191 [ID: 1775]	2014	2014
9	Extend Rebel Hill Feeder 212 - EL0188 [ID: 1735]	2014	2014
10	Photovoltaic Installations - EL0172 [ID: 1509]	2012	2014
11	Reconductor 69kV line - Bolstad - Switzler-EL0163 [ID: 1329]	2011	2014
12	Replace Measurement & Data Acquisition Sys - EL0159 [ID: 1203]	2014	2015
13	Replace UG electric, Keene & Lansing - EL0168 [ID: 1391]	2011	2014

Electric Impact of Capital Projects

Annual Commercial Expansion - EL0117 [ID: 556]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Fiber Optic Cable - EL0082 [ID: 560]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget	Adopted Budget	Requested Budget	Priority Needs	Future Cost	
	FY 2014	FY 2015	FY 2016	FY 2017 - FY 2019	D	C

Electric Impact of Capital Projects

Electric

Annual Load Management - EL0049 [ID: 561]

Growth in number of switches requires additional people to check and maintain. Installation reduces growth in system load, thereby reducing purchased power costs.

Annual New Electric Connections - EL0053 [ID: 563]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Replacement of Existing UG System EL0107 [ID: 562]

Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.

Annual Residential Expansion - EL0116 [ID: 564]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Street Light Additions - EL0052 [ID: 565]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Substation Feeder Additions - EL0115 [ID: 566]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Underground Conversion - EL0027 [ID: 555]

Long-term could reduce maintenance

New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]

Additional substation to maintain may require additional staff.

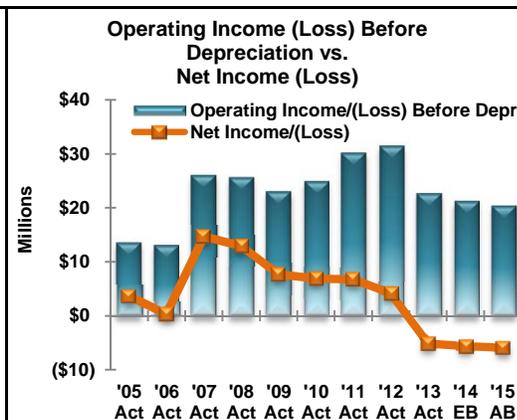
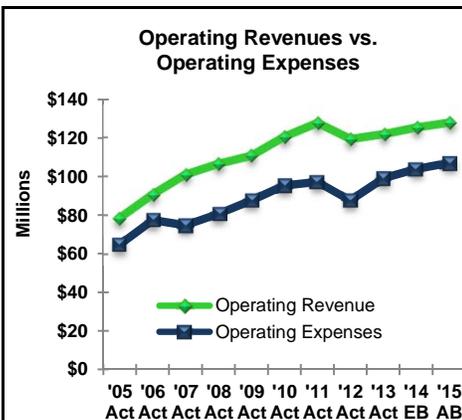
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Electric Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Fees and Service Charges	\$121,488,323	\$126,271,000	\$124,971,000	\$127,345,000
Locator Service Fees	\$166,159	\$149,822	\$149,822	\$158,660
Total Operating Revenues	\$121,654,482	\$126,420,822	\$125,120,822	\$127,503,660
Operating Expenses:				
Personnel Services	\$12,290,716	\$12,999,354	\$11,953,265	\$13,617,541
Power Supply	\$72,977,194	\$77,228,000	\$77,165,000	\$77,860,000
Supplies & Materials	\$2,509,773	\$2,881,236	\$2,771,520	\$2,878,858
Travel & Training	\$189,469	\$239,353	\$238,976	\$296,751
Intragovernmental Charges	\$2,911,256	\$3,459,301	\$3,459,301	\$3,565,475
Utilities, Services & Other Misc.	\$8,089,452	\$9,422,529	\$8,267,840	\$8,875,945
Total Operating Expenses	\$98,967,860	\$106,229,773	\$103,855,902	\$107,094,570
Operating Income (Loss) Before Depreciation	\$22,686,622	\$20,191,049	\$21,264,920	\$20,409,090
P.I.L.O.T.	(\$11,200,097)	(\$11,619,000)	(\$11,619,000)	(\$11,811,000)
Depreciation	(\$11,349,742)	(\$11,450,000)	(\$11,462,502)	(\$11,515,300)
Operating Income	\$136,783	(\$2,877,951)	(\$1,816,582)	(\$2,917,210)
Non-Operating Revenues:				
Investment Revenue	(\$359,414)	\$1,190,000	\$1,150,130	\$1,150,130
Revenue From Other Gov't Units	\$89,395	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$1,696,001	\$1,361,720	\$1,658,233	\$1,361,200
Total Non-Operating Revenues	\$1,425,982	\$2,551,720	\$2,808,363	\$2,511,330
Non-Operating Expenses:				
Bond Interest	\$5,323,630	\$4,810,982	\$4,810,982	\$4,654,676
Bank & Paying Agent Fees	\$491,338	\$9,000	\$150,000	\$9,000
Loss on Disposal Assets	\$63,752	\$30,000	\$170,000	\$50,000
Amortization	\$112,175	\$130,000	\$112,000	\$115,000
Total Non-Operating Expenses	\$5,990,895	\$4,979,982	\$5,242,982	\$4,828,676
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$712,310)	(\$1,359,320)	(\$1,359,320)	(\$705,468)
Total Operating Transfers	(\$712,310)	(\$1,359,320)	(\$1,359,320)	(\$705,468)
Net Income(Loss)	(\$5,140,440)	(\$6,665,533)	(\$5,610,521)	(\$5,940,024)

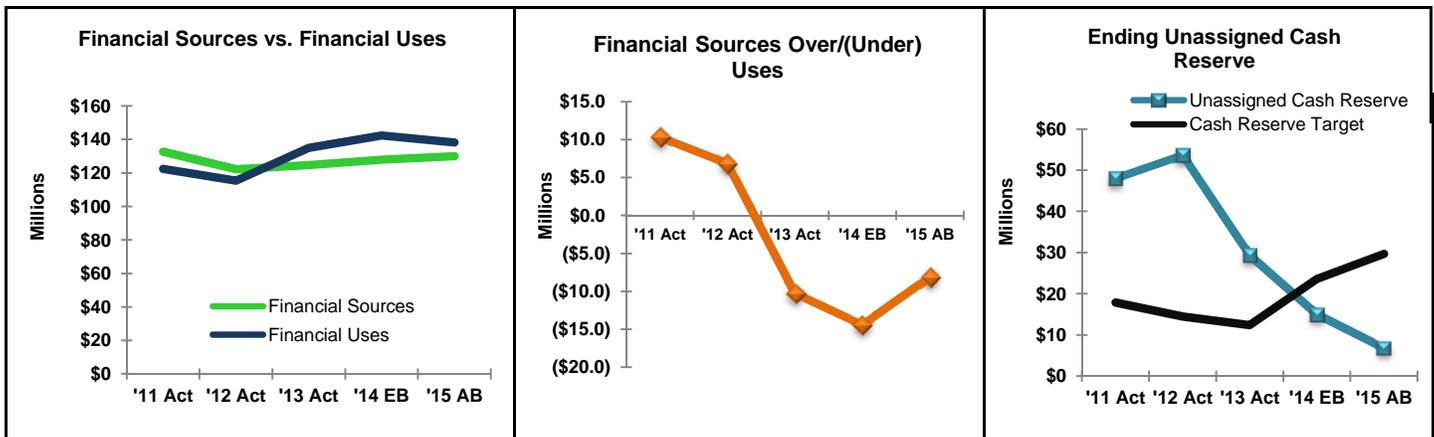
Note: Net Income Statement does not include capital addition or capital project expenses.



See Combined Water and Electric Utility Summary Graphs

Funding Sources and Uses Electric Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$89,395	\$0	\$0	\$0
Interest (w/o GASB 31 adjustment)	\$1,252,772	\$1,190,000	\$1,150,130	\$1,150,130
Fees and Service Charges	\$121,654,482	\$126,420,822	\$125,120,822	\$127,503,660
Other Local Revenues	\$1,696,001	\$1,361,720	\$1,658,233	\$1,361,200
	\$124,692,650	\$128,972,542	\$127,929,185	\$130,014,990
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$124,692,650	\$128,972,542	\$127,929,185	\$130,014,990
Financial Uses of Unrestricted Cash				
Operating Expenses	\$98,967,860	\$106,229,773	\$103,855,902	\$107,094,570
Operating Transfers to Other Funds	\$712,310	\$1,359,320	\$1,359,320	\$705,468
Interest Expense and Other Non-Oper Cash Items	\$22,588,146	\$16,438,982	\$16,579,982	\$18,699,665
Principal Payments	\$3,626,096	\$4,325,915	\$4,325,915	\$4,773,442
Capital Additions	\$472,675	\$1,683,500	\$1,564,675	\$1,981,075
Enterprise Revenues used for Capital Projects	\$8,575,000	\$14,650,000	\$14,650,000	\$4,900,000
Total Financial Uses	\$134,942,087	\$144,687,490	\$142,335,794	\$138,154,220
Beginning Unassigned Cash Reserve		\$29,386,737	\$29,386,737	\$14,980,128
Financial Sources Over/(Under) Uses		(\$15,714,948)	(\$14,406,609)	(\$8,139,230)
Cash and Cash Equivalent	\$23,383,746			
Less: GASB 31 Pooled Cash Adj.	\$226,622			
Add: Inventory	\$6,229,613			
Projected Unassigned Cash Reserve	\$29,386,737	\$13,671,789	\$14,980,128	\$6,840,898
Total Expenditure Uses	\$134,942,087	\$144,687,490	\$142,335,794	\$138,154,220
Less: Ent Rev used for current year CIP	(\$8,575,000)	(\$14,650,000)	(\$14,650,000)	(\$4,900,000)
Total Operational Expenses	\$126,367,087	\$130,037,490	\$127,685,794	\$133,254,220
20% Guideline	\$25,273,417	\$26,007,498	\$25,537,159	\$26,650,844
Add: Next Year's Ent Rev for CIP	\$14,650,000	\$14,650,000	\$4,900,000	\$3,000,000
Cash Reserve Target	\$39,923,417	\$40,657,498	\$30,437,159	\$29,650,844
Cash Above/(Below) Cash Reserve Target	(\$10,536,680)	(\$26,985,709)	(\$15,457,031)	(\$22,809,946)

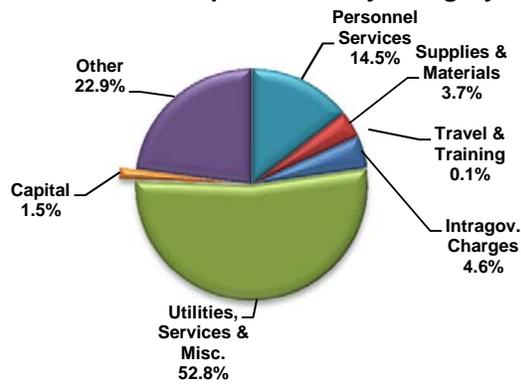


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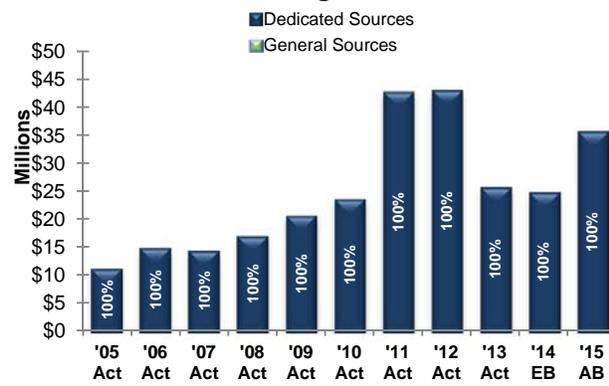
Sewer Utility Fund (Enterprise Fund)

Sewer Utility - Summary

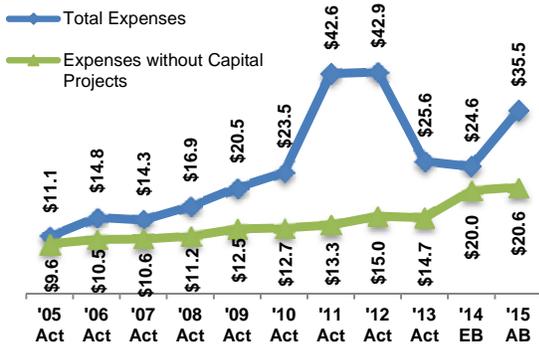
FY 2015 Total Expenditures By Category



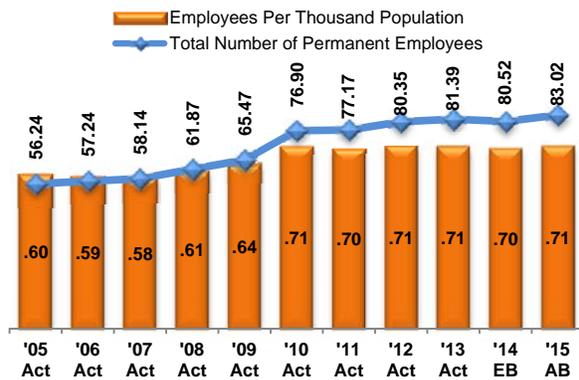
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$4,590,098	\$5,082,338	\$4,795,692	\$5,129,252	7.0%	0.9%
Supplies & Materials	\$719,069	\$1,300,255	\$1,128,543	\$1,308,159	15.9%	0.6%
Travel & Training	\$9,824	\$17,797	\$17,111	\$18,197	6.3%	2.2%
Intragov. Charges	\$1,429,382	\$1,506,702	\$1,506,702	\$1,614,286	7.1%	7.1%
Utilities, Services & Misc.	\$12,318,339	\$8,715,665	\$8,652,331	\$18,717,792	116.3%	114.8%
Capital	\$414,776	\$450,130	\$431,032	\$538,200	24.9%	19.6%
Other	\$6,099,460	\$7,934,709	\$8,089,049	\$8,132,710	0.5%	2.5%
Total	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%
Operating Expenses	\$8,750,941	\$11,656,906	\$10,763,663	\$11,571,583	7.5%	(0.7%)
Non-Operating Expenses	\$3,825,443	\$5,831,869	\$6,357,074	\$5,532,004	(13.0%)	(5.1%)
Debt Service	\$1,697,631	\$2,458,604	\$2,458,604	\$2,956,470	20.2%	20.2%
Capital Additions	\$413,908	\$450,130	\$431,032	\$538,200	24.9%	19.6%
Capital Projects	\$10,893,025	\$4,610,087	\$4,610,087	\$14,860,339	222.3%	222.3%
Total Expenses	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$0	\$0	\$0	\$0		
Interest	\$207,098	\$828,062	\$942,428	\$911,907	(3.2%)	10.1%
Fees and Service Charges	\$19,465,358	\$19,045,172	\$19,094,887	\$20,756,531	8.7%	9.0%
Other Local Revenues	\$26,148	\$36,249	\$607,040	\$4,850	(99.2%)	(86.6%)
Trnsfrs & Capital Contrib.	\$3,124,466	\$375,000	\$375,000	\$375,000	0.0%	0.0%
Use of Prior Year Sources	\$2,757,878	\$4,723,113	\$3,601,105	\$13,410,308	272.4%	183.9%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%

Description

The Sewer Utility is charged with the responsibility to protect the public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater within a regional area including Columbia. This is achieved by engineering review of proposed and existing facilities and through effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 45,575 sewer utility customers.

Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharge to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

Highlights/Significant Changes

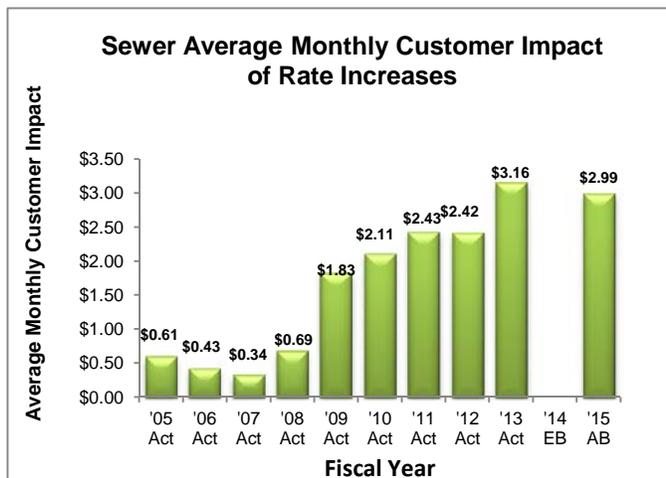
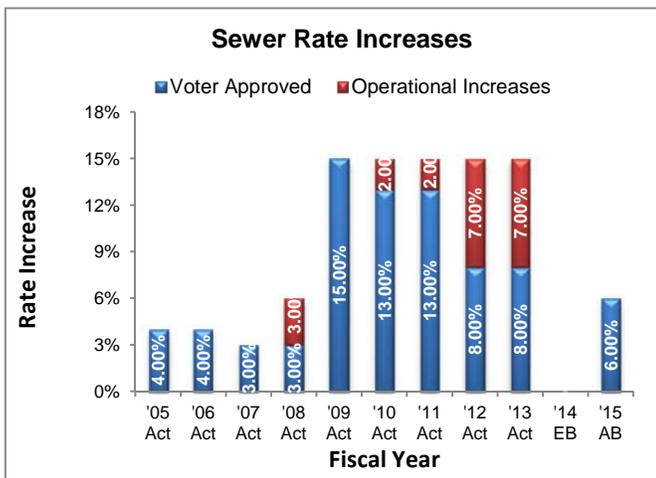
Strategic Priority: Infrastructure - Ensure there are resources to meet existing and future physical infrastructure demands.

- The Columbia Regional Waste Water Treatment Plant Improvement project became substantially complete with the treatment plant fully operational in FY 2014.
- Columbia voters approved a \$32.3 million bond issue to fund Inflow and Infiltration reduction, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination, economic development extensions and 100 acre point sewer extensions in November 2013.
- FY 2015 reflects a 6% sewer rate increase.
- Cost of Service Study for the Sewer Utility was completed in FY 2014.
- The FY 2015 budget includes two additional full time positions in the Line Maintenance section and one additional position in Plant Maintenance. These positions do not have a budgetary impact as funding was offset by elimination of temporary positions and a slight reduction in other operation accounts.

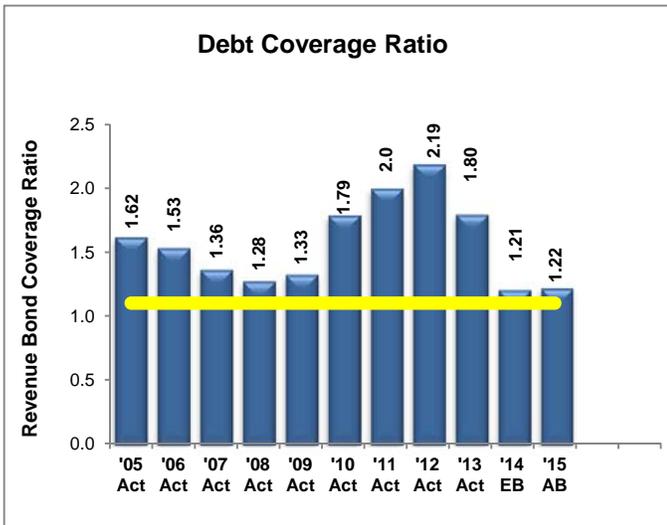
Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	3.99	2.57	2.57	2.57	
Engineering	15.40	15.95	15.95	15.45	(0.50)
Treatment Plant/Field O & M	43.00	43.00	43.00	44.00	1.00
Line Maintenance	19.00	19.00	19.00	21.00	2.00
Total Personnel	81.39	80.52	80.52	83.02	2.50
Permanent Full-Time	80.64	80.52	80.52	83.02	2.50
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	81.39	80.52	80.52	83.02	2.50

Rate Increase Information



Debt Coverage Ratios



Debt coverage ratio is **net operating income** (operating revenues less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

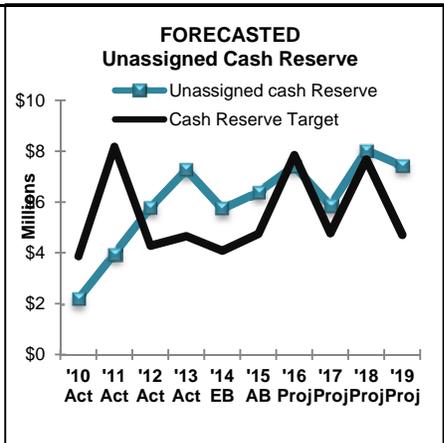
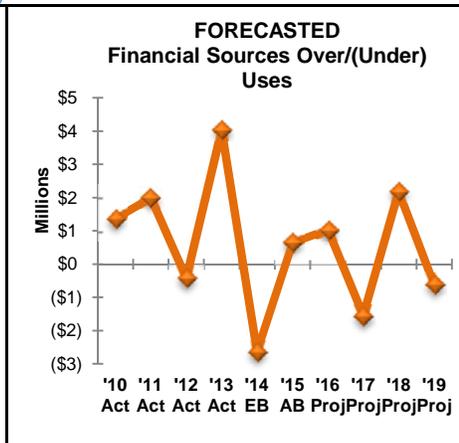
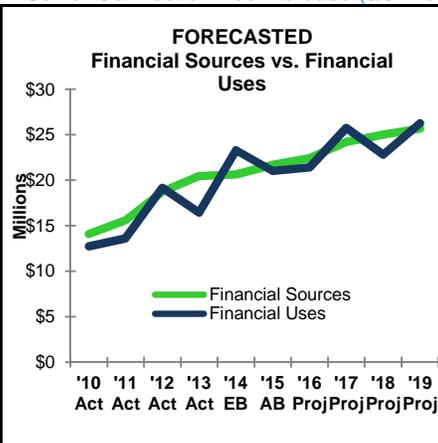
Sewer Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$911,907	\$911,907	\$911,907	\$911,907	\$911,907
Fees and Service Charges					
Sewer Charges	\$17,190,166	\$17,533,969	\$18,778,881	\$19,154,459	\$19,732,923
M.U. Sewer Charges	\$1,498,941	\$1,513,930	\$1,605,523	\$1,621,578	\$1,654,172
Sharecropping	\$15,140	\$15,140	\$15,140	\$15,140	\$15,140
BCRSD Wholesale Revenue	\$751,752	\$759,270	\$805,205	\$813,257	\$829,604
Sewer Connection Fees	\$1,162,500	\$1,550,000	\$1,937,500	\$2,325,000	\$2,371,500
Other Misc. Operating Revenues	\$138,032	\$138,032	\$138,032	\$138,032	\$138,032
Other Local Revenues	\$4,850	\$4,850	\$4,850	\$4,850	\$4,850
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$21,673,288	\$22,427,098	\$24,197,039	\$24,984,224	\$25,658,128
Financial Uses					
Operating Expenses	\$11,571,583	\$11,558,679	\$11,913,325	\$12,281,205	\$12,662,935
Operating Transfers to Other Funds	\$116,937	\$119,860	\$122,857	\$125,928	\$129,077
Interest Exp. and Non-Oper. Cash Pmts	\$3,312,234	\$3,082,215	\$3,423,232	\$3,280,856	\$3,606,074
Principal Payments	\$5,291,700	\$5,502,934	\$6,035,956	\$6,179,433	\$6,091,072
Capital Additions	\$538,200	\$551,655	\$565,446	\$579,583	\$594,072
Enterprise Rev. used for Capital Projects	\$194,794	\$578,764	\$3,690,000	\$354,400	\$3,189,600
Total Financial Uses	\$21,025,448	\$21,394,108	\$25,750,817	\$22,801,405	\$26,272,829
Financial Sources Over/(Under) Uses	\$647,840	\$1,032,990	(\$1,553,779)	\$2,182,819	(\$614,701)
Beginning Unassigned Cash Reserve	\$5,734,971	\$6,382,811	\$7,415,801	\$5,862,023	\$8,044,842
Financial Sources Over/(Under) Uses	\$647,840	\$1,032,990	(\$1,553,779)	\$2,182,819	(\$614,701)
Ending Unassigned Cash Reserve	\$6,382,811	\$7,415,801	\$5,862,023	\$8,044,842	\$7,430,141
Total Expenditures Uses	\$21,025,448	\$21,394,108	\$25,750,817	\$22,801,405	\$26,272,829
Less: Ent Rev used for current year CIP	(\$194,794)	(\$578,764)	(\$3,690,000)	(\$354,400)	(\$3,189,600)
Operational Expenses	\$20,830,654	\$20,815,344	\$22,060,817	\$22,447,005	\$23,083,229
20% Guideline for Operational Expenses	\$4,166,131	\$4,163,069	\$4,412,163	\$4,489,401	\$4,616,646
Add: Ent Rev for next year CIP	\$578,764	\$3,690,000	\$354,400	\$3,189,600	\$85,000
Cash Reserve Target	\$4,744,895	\$7,853,069	\$4,766,563	\$7,679,001	\$4,701,646
Cash Above/(Below) Cash Reserve Target	\$1,637,916	(\$437,268)	\$1,095,460	\$365,841	\$2,728,495
Average Monthly Customer Impact	\$2.99	\$0.00	\$1.12	\$0.00	\$0.24
Debt Coverage Ratio (minimum 1.10)	1.22	1.30	1.35	1.40	1.40

Assumptions:

Operating Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%
Voter Approved Rate Increase	6.00%	0.00%	5.00%	0.00%	1.00%
Sewer Connection Fee Increase (5/8" meter)	50.00%	33.33%	25.00%	20.00%	0.00%



Sanitary Sewer Utility Fund

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration						
Personnel Services	\$304,245	\$226,462	\$237,700	\$228,675	(3.8%)	1.0%
Supplies and Materials	\$12,702	\$15,050	\$14,872	\$14,450	(2.8%)	(4.0%)
Travel and Training	\$1,749	\$2,183	\$2,183	\$2,183	0.0%	0.0%
Intragovernmental Charges	\$950,578	\$1,002,641	\$1,002,641	\$1,087,726	8.5%	8.5%
Utilities, Services, & Misc.	\$376,224	\$541,383	\$919,515	\$461,567	(49.8%)	(14.7%)
Capital	\$0	\$52,000	\$47,944	\$0	(100.0%)	(100.0%)
Other	\$3,434,090	\$5,566,927	\$5,700,423	\$6,199,412	8.8%	11.4%
Total	\$5,079,588	\$7,406,646	\$7,925,278	\$7,994,013	0.9%	7.9%
Engineering						
Personnel Services	\$746,210	\$942,315	\$865,372	\$919,922	6.3%	(2.4%)
Supplies and Materials	\$23,349	\$28,545	\$28,545	\$28,545	0.0%	0.0%
Travel and Training	\$3,601	\$5,291	\$4,805	\$4,416	(8.1%)	(16.5%)
Intragovernmental Charges	\$129,583	\$133,587	\$133,587	\$135,739	1.6%	1.6%
Utilities, Services, & Misc.	\$27,878	\$55,065	\$54,452	\$56,378	3.5%	2.4%
Capital	\$38,230	\$0	\$0	\$0		
Other	\$19,848	\$17,958	\$23,626	\$23,626	0.0%	31.6%
Total	\$988,699	\$1,182,761	\$1,110,387	\$1,168,626	5.2%	(1.2%)
Treatment Plant/Field O&M						
Personnel Services	\$2,258,105	\$2,505,629	\$2,376,220	\$2,523,290	6.2%	0.7%
Supplies and Materials	\$429,539	\$1,001,215	\$827,887	\$1,057,436	27.7%	5.6%
Travel and Training	\$3,294	\$6,723	\$6,523	\$6,623	1.5%	(1.5%)
Intragovernmental Charges	\$176,269	\$216,880	\$216,880	\$236,150	8.9%	8.9%
Utilities, Services, & Misc.	\$1,622,396	\$2,854,814	\$2,459,077	\$2,656,685	8.0%	(6.9%)
Capital	\$252,907	\$109,130	\$94,088	\$261,500	177.9%	139.6%
Other	\$226,279	\$254,287	\$215,336	\$215,336	0.0%	(15.3%)
Total	\$4,968,789	\$6,948,678	\$6,196,011	\$6,957,020	12.3%	0.1%
Line Maintenance						
Personnel Services	\$988,892	\$1,093,286	\$1,039,574	\$1,149,601	10.6%	5.2%
Supplies and Materials	\$246,651	\$255,445	\$255,245	\$207,728	(18.6%)	(18.7%)
Travel and Training	\$1,180	\$3,600	\$3,600	\$4,975	38.2%	38.2%
Intragovernmental Charges	\$172,952	\$153,594	\$153,594	\$154,671	0.7%	0.7%
Utilities, Services, & Misc.	\$521,392	\$968,962	\$888,020	\$990,587	11.6%	2.2%
Capital	\$122,771	\$289,000	\$289,000	\$276,700	(4.3%)	(4.3%)
Other	\$1,597,009	\$2,095,537	\$2,149,664	\$1,694,336	(21.2%)	(19.1%)
Total	\$3,650,847	\$4,859,424	\$4,778,697	\$4,478,598	(6.3%)	(7.8%)
Capital Projects						
Personnel Services	\$292,646	\$314,646	\$276,826	\$307,764	11.2%	(2.2%)
Supplies and Materials	\$6,828	\$0	\$1,994	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$9,770,449	\$4,295,441	\$4,331,267	\$14,552,575	236.0%	238.8%
Capital	\$868	\$0	\$0	\$0		
Other	\$822,234	\$0	\$0	\$0		
Total	\$10,893,025	\$4,610,087	\$4,610,087	\$14,860,339	222.3%	222.3%
Department Totals						
Personnel Services	\$4,590,098	\$5,082,338	\$4,795,692	\$5,129,252	7.0%	0.9%
Supplies and Materials	\$719,069	\$1,300,255	\$1,128,543	\$1,308,159	15.9%	0.6%
Travel and Training	\$9,824	\$17,797	\$17,111	\$18,197	6.3%	2.2%
Intragovernmental Charges	\$1,429,382	\$1,506,702	\$1,506,702	\$1,614,286	7.1%	7.1%
Utilities, Services, & Misc.	\$12,318,339	\$8,715,665	\$8,652,331	\$18,717,792	116.3%	114.8%
Capital	\$414,776	\$450,130	\$431,032	\$538,200	24.9%	19.6%
Other	\$6,099,460	\$7,934,709	\$8,089,049	\$8,132,710	0.5%	2.5%
Total	\$25,580,948	\$25,007,596	\$24,620,460	\$35,458,596	44.0%	41.8%

Sanitary Sewer Utility Fund

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration					
6595 - Risk Management Specialist	0.10	0.10	0.10	0.10	
6204 - Financial Analyst	0.15	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.15	0.15	0.15	0.15	
5901 - Director, Public Works	0.22	0.22	0.22	0.22	
5800 - Asst to the Pub. Works Dir.	0.10	0.10	0.10	0.10	
5109 - Engineering Supervisor	0.80	0.00	0.00	0.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5106 - Asst Public Works Director	0.40	0.00	0.00	0.00	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
1006 - Senior Admin. Support Assistant	1.22	1.00	1.00	1.00	
Total Personnel	3.99	2.57	2.57	2.57	
Permanent Full-Time	3.99	2.57	2.57	2.57	
Permanent Part-Time	0.00	0.00	0.00	0.00	
	3.99	2.57	2.57	2.57	
Engineering					
5109 - Engineering Supervisor	0.00	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.75	6.00	6.00	6.00	
5023 - City Land Surveyor	0.25	0.25	0.25	0.25	
5015 - Property Acquisition Coordinator	0.15	0.15	0.15	0.15	
5003 - Engineering Technician	5.75	5.25	5.25	4.50	(0.75)
5000 - Associate Engineering Tech	3.25	3.25	3.25	3.50	0.25
2408 - Construction Project Supervisor	0.25	0.25	0.25	0.25	
Total Personnel	15.40	15.95	15.95	15.45	(0.50)
Permanent Full-Time	14.65	15.95	15.95	15.45	(0.50)
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	15.40	15.95	15.95	15.45	(0.50)
Treatment Plant/Field O&M					
SLUDGE MANAGEMENT:					
2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	2.00	2.00	2.00	2.00	
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	3.00	3.00	3.00	3.00	
FIELD OPERATIONS:					
2885 - Wetlands Lead Operator-773	0.00	0.00	0.00	1.00	1.00
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
2590 - Sewer Utility Lead Oper-773	1.00	1.00	1.00	0.00	(1.00)
WWT OPERATIONS:					
2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2604 - WWTP Chief Operator	1.00	0.00	0.00	0.00	
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	

Sanitary Sewer Utility Fund

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Treatment Plant/Field O&M - (cont)					
WWT MAINTENANCE:					
2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	0.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	1.00	1.00	2.00	1.00
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
Total Personnel	43.00	43.00	43.00	44.00	1.00
Permanent Full-Time	43.00	43.00	43.00	44.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.00	43.00	43.00	44.00	1.00
Line Maintenance					
2884 - Jet Lead Operator-773	0.00	0.00	0.00	3.00	3.00
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	0.00	(3.00)
2430 - Sewer Maintenance Supt.	1.00	1.00	1.00	1.00	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	10.00	10.00	10.00	12.00	2.00
Total Personnel	19.00	19.00	19.00	21.00	2.00
Permanent Full-Time	19.00	19.00	19.00	21.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.00	19.00	19.00	21.00	2.00
Total Department					
Permanent Full-Time	80.64	80.52	80.52	83.02	2.50
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	81.39	80.52	80.52	83.02	2.50

Major Projects

Voters approved a \$32.3 million revenue bond issue in November 2013 which will provide funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination, economic development extensions and 100 acre point sewer extensions.

Highlights/Significant Changes

- The CIP projects to be completed during or by the end of FY 2014 include FY12 Sewer Main Rehabilitation Project, PCCE #12 - Maplewood Drive, PCCE#15 - Anderson Avenue, PCCE#19 - Sunset Drive, Douglas High School Sewer Relocation,.
- The CIP projects that are anticipated to be completed in FY 2015 include PCCE #11 Wilson Street/ High Street, PCCE #14 Cliff Drive, Hominy Branch Outfall Relief, North Grindstone Creek Bank Stabilization, Flat Branch to Turner Relief Sewer and Ridgeway Cottages.
- Other CIP projects that are in design and easement acquisition during FY 2015 include PCCE #3 Stewart & Medavista, PCCE #8 Thilly, Lathrop Westmount, PCCE # 16 - Bingham Rd & West Ridgeley Rd, PCCE #18 Spring Valley Road, PCCE #20 Ridgemont, PCCE #24 St. James & St. Joseph, Upper Merideth Branch Stream Bank Stabilization.
- Easement acquisition work will continue on the Upper Hinkson Outfall Sewer Extension Phase 1.
- Preliminary design work will also begin on several other private common elimination projects throughout the City.
- Design work will begin on Flat Branch Relief Sewers in FY 2015 in order to provide additional sewer capacity for the Flat Branch Watershed and the downtown area.

Highlights/Significant Changes- Continued

- The Sewer Utility will complete another \$3 million sewer main and manhole rehabilitation project by "no-dig" methods in FY 2015 as part of the ongoing effort to reduce inflow and infiltration.
- The Inflow and Infiltration (I&I) Reduction Program continues to identify public and private defects in the sanitary sewer system. Substantial removal of defects in three sub-basins will be complete by the end of FY2014, with flow testing to follow. Rehabilitation work to eliminate defects in two additional sub-basins will be complete in FY 2015. Additional sub-basins are being identified for study in FY 2015.

Fiscal Impact

FY 2015 reflects a 6% rate increase.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Sewer							
1 Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]							
2014 Ballot		\$140,000	\$140,000	\$420,000			
Total		\$140,000	\$140,000	\$420,000			
2 Annual Inflow & Infiltration Program - C43251 [ID: 1718]							
2014 Ballot		\$2,000,000	\$2,000,000	\$10,000,000			
Future Ballot					\$12,000,000		
Total		\$2,000,000	\$2,000,000	\$10,000,000	\$12,000,000		
3 Annual Private Common Collectors - C43112 [ID: 752]							
2014 Ballot		\$500,000	\$500,000	\$1,500,000			
Total		\$500,000	\$500,000	\$1,500,000			
4 Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]							
2014 Ballot		\$700,000	\$700,000	\$2,100,000			
Ent Rev	\$500,000						
Future Ballot					\$1,000,000		
Total	\$500,000	\$700,000	\$700,000	\$2,100,000	\$1,000,000		
5 Annual Sewer System Improvements - C43183 [ID: 750]							
2014 Ballot		\$1,000,000	\$1,000,000	\$3,000,000			
Ent Rev	\$500,000						
Future Ballot					\$1,500,000		
Total	\$500,000	\$1,000,000	\$1,000,000	\$3,000,000	\$1,500,000		
6 Calvert Drive Sewer Relocation - C43252 [ID: 1698] 2015 2016							
2014 Ballot		\$20,000	\$200,000				
Total		\$20,000	\$200,000				
7 FBRS - Elm & 6th Street - C43257 [ID: 1863] 2014 2015							
2014 Ballot		\$658,820					
Ent Rev	\$500,000						
PYA Ent Rev	\$1,177,180						
Total	\$1,677,180	\$658,820					
8 FBRS - Stadium to Elm - C43256 [ID: 1862] 2014 2015							
2014 Ballot		\$541,180					
Ent Rev	\$1,661,138						
PYA Ent Rev	\$897,682						
Total	\$2,558,820	\$541,180					
9 FBRS to Turner Relief Sewer - C43250 [ID: 1793] 2014 2015							
2014 Ballot		\$210,000					
Ent Rev	\$150,000						
PYA - various	\$50,000						
Total	\$200,000	\$210,000					
10 North Grindstone Creek Bank Stabilization C43244 [ID: 1530] 2013 2015							
Ent Rev		\$194,794					
PYA Ent Rev							
Total		\$194,794					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Sewer							
11 PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]						2012	2015
2014 Ballot		\$100,000					
Total		\$100,000					
12 PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]						2010	2015
2014 Ballot		\$570,000					
Total		\$570,000					
13 PCCE #14 - Cliff Drive C43239 [ID: 1367]						2013	2015
2014 Ballot		\$290,000					
Total		\$290,000					
14 PCCE #18 - Spring Valley Road C43241 [ID: 1365]						2013	2016
2014 Ballot			\$40,000				
Total			\$40,000				
15 PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]						2015	2016
2014 Ballot		\$15,000	\$119,100				
Total		\$15,000	\$119,100				
16 PCCE #27 - Grace Ellen - C43254 [ID: 1606]						2015	2016
2014 Ballot		\$15,000	\$93,000				
Total		\$15,000	\$93,000				
17 Ridgeway Cottages [ID: 1319]						2014	2016
Ent Rev			\$16,000				
Total			\$16,000				
18 Stadium & I-70 Sewer Relocation C43236 [ID: 1387]						2012	2016
Ent Rev			\$152,764				
PYA Ent Rev							
Total			\$152,764				
19 Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]						2012	2015
2008 Ballot		\$6,700,000					
Bond Proceeds		\$431,545					
Total		\$7,131,545					
20 Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]						2013	2015
2014 Ballot		\$450,000					
Total		\$450,000					
21 W Broadway Sewer Improvement [ID: 1884]						2014	2015
Total							
22 Woodrail Sewer Replacement Project [ID: 1528]						2014	2016
2014 Ballot			\$260,000				
Total			\$260,000				
23 FBRS - 4th Street - Elm to Rogers/Broadway -C43258 [ID: 1864]						2018	2019
Ent Rev				\$3,544,000			
Total				\$3,544,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Sewer							
24 Henderson Brnch Sewer :Midway Sewer Ext -C43255 [ID: 1060]						2015	2017
2014 Ballot		\$300,000		\$2,300,000			
Total		\$300,000		\$2,300,000			
25 North Grindstone Outfall Ext. Phase III C43214 [ID: 732]						2009	2019
2014 Ballot				\$1,140,000			
Total				\$1,140,000			
26 PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]						2013	2017
2014 Ballot				\$130,000			
Total				\$130,000			
27 PCCE #20 - Ridgemont - C43248 [ID: 1369]						2015	2017
2014 Ballot		\$24,000		\$216,000			
PYA - various	\$20,000						
Total	\$20,000	\$24,000		\$216,000			
28 PCCE #22 - Shannon Place [ID: 1603]						2018	2019
2014 Ballot				\$76,400			
Total				\$76,400			
29 PCCE #25 - Glenwood & Redbud [ID: 1605]						2018	2019
2014 Ballot				\$560,000			
Total				\$560,000			
30 WWTP - Digester Complex Improvements [ID: 1303]						2016	2017
Ent Rev			\$410,000	\$3,690,000			
Total			\$410,000	\$3,690,000			
31 Haystack Acres Pump Station Interceptor C43230 [ID: 1304]						2012	2021
Ent Rev	\$125,000				\$545,955		
PYA Ent Rev							
Total					\$545,955		

Sewer Funding Source Summary

2008 Ballot		\$6,700,000					
2014 Ballot		\$7,534,000	\$5,052,100	\$21,442,400			
Bond Proceeds		\$431,545					
Ent Rev	\$3,436,138	\$194,794	\$578,764	\$7,234,000	\$545,955		
New Funding	\$3,436,138	\$14,860,339	\$5,630,864	\$28,676,400	\$545,955		
PYA - various	\$70,000						
PYA Ent Rev	\$1,181,349						
Prior Year Funding	\$1,251,349				\$0		
Future Ballot					\$14,500,000		
Future Ballot					\$14,500,000		

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Sewer Funding Source Summary							
Total	\$4,687,487	\$14,860,339	\$5,630,864	\$28,676,400	\$15,045,955		

Sewer Current Capital Projects							
1	Douglass High School Sewer Relocation C43243 [ID: 1519]					2013	2014
2	FY12 Sewer Main Rehab C43242 [ID: 1579]					2012	2012
3	FY2014 Sewer Main Rehab [ID: 1885]					2014	2014
4	Hominy Branch Outfall relief Sewer C43210 [ID: 797]					2009	2011
5	PCCE #11 - Wilson Street / High Street C43224 [ID: 1339]					2010	2015
6	PCCE #12 - Maplewood Drive C43238 [ID: 1368]					2013	2014
7	PCCE #15 - Anderson Ave. C43223 [ID: 1193]					2010	2013
8	PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341]					2010	2016
9	PCCE #19 - Sunset Lane C43227 [ID: 1342]					2010	2012
10	Sewer District #154 - Phase 2 W. Broadway [ID: 1843]					2014	2014
11	Sewer District #165 - Maple Bluff Dr. Area C43207 [ID: 1027]					2009	2011
12	Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]					2011	2015
13	STM WWTP Energize MO Comm [ID: 1481]					2012	2012
14	STM WWTP Improvement [ID: 1236]					2009	2010
15	Valley View Pump Station Interceptor C43233 [ID: 1305]					2011	2012
16	Westwood Avenue Sewer Relocation C43246 [ID: 1518]					2013	2015
17	WWTP Improvement Project Phase I - C43194 [ID: 791]					2008	2010

Sewer Impact of Capital Projects	
Annual Inflow & Infiltration Program - C43251 [ID: 1718]	
Reduce I&I, lower treatment costs and reduce SSOs and sewer backups	
Annual Private Common Collectors - C43112 [ID: 752]	
Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system	
B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	
Add \$10,200/yr to operate & maintain sewer	
B-9 Relief Sewer - Garth & Vandiver [ID: 795]	
Add \$4,000/yr to operate & maintain sewer	
C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]	
Add \$2,000/yr to operate & maintain sewer	
Calvert Drive Sewer Relocation - C43252 [ID: 1698]	
Eliminate sewer main from under a building.	
Cow Branch Outfall [ID: 725]	
Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost	
Douglass High School Sewer Relocation C43243 [ID: 1519]	
Project will benefit operations by relocating public sewer from under Douglas High School.	
FBRS - 4th Street - Elm to Rogers/Broadway -C43258 [ID: 1864]	
none	
FBRS - Elm & 6th Street - C43257 [ID: 1863]	
None	
FBRS - Stadium to Elm - C43256 [ID: 1862]	
None	
FBRS to Turner Relief Sewer - C43250 [ID: 1793]	
none	
FY2014 Sewer Main Rehab [ID: 1885]	
This project will reduce I&I and sanitary sewer overflows and basement backups.	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Sewer Impact of Capital Projects

Sewer							
Gans Creek Pump Station Upgrade [ID: 1196]							
\$35,000 to operate and maintain larger pump station							
Haystack Acres Pump Station Interceptor C43230 [ID: 1304]							
Eliminating the two pump stations will reduce operational cost by \$15,000 per year.							
Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]							
Add \$12,000/yr to maintain and operate sewer							
Hominy Branch Outfall relief Sewer C43210 [ID: 797]							
Add \$11,000/yr to operate & maintain sewer							
Little Bonne Femme Regional Pump Station [ID: 729]							
Add \$100,000/yr to operate and maintain new sewer lines & pump stations							
Lower Southwest Outfall Relief Sewer [ID: 798]							
Add \$4,000/yr to operate & maintain sewer							
M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]							
Add \$3,000/yr to operate & maintain sewer							
North Grindstone Outfall Ext. Phase III C43214 [ID: 732]							
Add \$10,000 to maintain and operate sewer							
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]							
Add \$7,000/yr for tv inspections and cleaning sewer							
PCCE #12 - Maplewood Drive C43238 [ID: 1368]							
\$1,000/year							
PCCE #14 - Cliff Drive C43239 [ID: 1367]							
\$1,500/year							
PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]							
\$1,000/year							
PCCE #18 - Spring Valley Road C43241 [ID: 1365]							
\$1,000/year							
PCCE #20 - Ridgemont - C43248 [ID: 1369]							
\$1,000/year							
PCCE #22 - Shannon Place [ID: 1603]							
Update failing infrastructure							
PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]							
Update failing infrastructure							
PCCE #25 - Glenwood & Redbud [ID: 1605]							
update failing infrastructure							
PCCE #27 - Grace Ellen - C43254 [ID: 1606]							
update failing infrastructure							
Rocky Fork Outfall Sewer [ID: 733]							
Add \$34,000/yr to maintain and operate sewer							
Sewer District #154 - Phase 2 W. Broadway [ID: 1843]							
minimal							
Sewer District #171 - Crites Lane [ID: 1361]							
Additional \$1,000/year							
Sewer District - Hillcreek Road [ID: 1370]							
\$1,500/year							
Southwest Trunk #2 Relief Sewer [ID: 799]							
Add \$6,000/yr to operate and maintain sewer							
Stadium & I-70 Sewer Relocation C43236 [ID: 1387]							
None							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Sewer Impact of Capital Projects

Sewer

Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]

Eliminate a pump station, simplifying maintenance. Additional \$27,810 to maintain and operate sewer.

Upper Southwest Outfall Relief [ID: 800]

Add \$2,000/yr to operate & maintain sewer

Valley View Pump Station Interceptor C43233 [ID: 1305]

Project will reduce operational cost by \$15,000 per year.

W Broadway Sewer Improvement [ID: 1884]

None

WWTP Improvement Project Phase I - C43194 [ID: 791]

Add \$500,000/yr to operate and maintain expanded facility. Will need to add at least (2) employees when the plant opens.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

06/01/99 Sanitary Sewerage System Series A (Interest rate: 3.625% - 5.25%)

Original Issue - \$3,730,000

Balance As of 9/30/2014 - \$1,275,000

Maturity Date - 1/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

12/01/99 Sanitary Sewerage System Series B (Interest rate: 4.125% - 6.00%)

Original Issue - \$1,420,000

Balance As of 9/30/2014 - \$485,000

Maturity Date - 7/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$1,420,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

11/01/00 Sanitary Sewerage System Series B (Interest rate: 4.35% - 5.625%)

Original Issue - \$2,445,000

Balance As of 9/30/2014 - \$970,000

Maturity Date - 7/1/2021

In 2000, the City participated in the State Revolving Loan Program to issue \$2,445,000 in bonds. Voters approved the issuance of the Bonds in November of 1997.

05/01/02 Sanitary Sewerage System Series A (Interest rates: 3.00% - 5.375%)

Original Issue - \$2,230,000

Balance As of 9/30/2014 - \$1,105,000

Maturity Date - 1/1/2023

In 2002, the City participated in the State Revolving Loan Program to issue \$2,230,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000

Balance As of 9/30/2014 - \$1,980,000

Maturity Date - 1/1/2024

In 2003, the City participated in the State Revolving Loan Program to issue \$3,620,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000

Balance As of 9/30/2014 - \$395,000

Maturity Date - 1/1/2025

In 2004, the City participated in the State Revolving Loan Program to issue \$650,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

02/01/06 Sanitary Sewerage System S.O. Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$8,380,000

Balance As of 9/30/2014 - \$5,855,000

Maturity Date - 2/1/2026

In February, 2006, the City issued \$20,005,000 of S.O. Revenue Refunding and Improvement Bonds. A portion of the issue, \$8,380,000 was for constructing, improving, and extending the City-owned sanitary sewer utility. Voters of the City authorized the issuance of \$18,901,000 of sanitary sewer system revenue bonds in 1997, of which \$2,121,000 remained and was allocated to this issue. The remaining \$6,259,000 was from 2003 voter approval of \$18,500,000.

11/01/06 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$915,000

Balance As of 9/30/2014 - \$595,000

Maturity Date - 7/1/2026

In November 2006, the City participated in the State Revolving Loan Program to issue \$915,000 in bonds. Voters approved the issuance of these bonds in November 2003.

Sanitary Sewer Utility Fund - Debt Service

DEBT SERVICE INFORMATION

11/01/07 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$1,800,000

Balance As of 9/30/2014 - \$1,330,000

Maturity Date - 1/1/2028

In November 2007, the City participated in the State Revolving Loan Program to issue \$1,800,000 in bonds. Voters approved the issuance of these bonds in November 2003.

09/29/09 Sanitary Sewerage System Taxable Revenue Bonds (Build America Bonds/Direct Subsidy) (Interest rates: 5.44% - 6.02%)

Original Issue - \$10,405,000

Balance As of 9/30/2014 - \$10,405,000

Maturity Date - 10/1/2034

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds. The bonds were issued for the purpose of constructing, improving, and extending the City-owned sanitary sewer utility. Voters authorized the issuance of \$18,500,000 of sanitary sewer system revenue bonds in 2003, of which \$9,526,000 remained and was allocated to this issue. The remaining \$879,000 was from 2008 voter approval of \$77,000,000.

01/14/10 Sanitary Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program - ARRA) (Interest rates: 1.49%)

Original Issue - \$59,335,000

Balance As of 9/30/2014 - \$55,542,900

Maturity Date - 7/1/2032

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds. The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008. * The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

03/29/12 Sewerage System Revenue Bonds (Interest rates: .35% - 3.75%)

Original Issue - \$9,365,000

Balance As of 9/30/2014 - \$8,805,000

Maturity Date - 10/01/2036

In March 2012, the City issued \$9,365,000 of Sewerage System Revenue bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000.

05/21/12 Special Obligation Refunding Bonds, Series 2012 B (Interest rate: 2.00%)

Original Issue - \$1,465,000

Balance As of 9/30/2014 - \$1,155,000

Maturity Date - 10/01/2020

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

07/2/13 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: .38%-1.10%)

Original Issue - \$3,325,000

Balance As of 9/30/2014 - \$2,655,000

Maturity Date - 10/01/2017

In July of 2013, the City issued \$3,325,000 of Sewerage System Revenue Refunding Bonds. These bonds are to be paid by the net revenues of the system. These bonds were issued to refund the 2002 Sewerage System Revenue Refunding Bonds.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Requirements

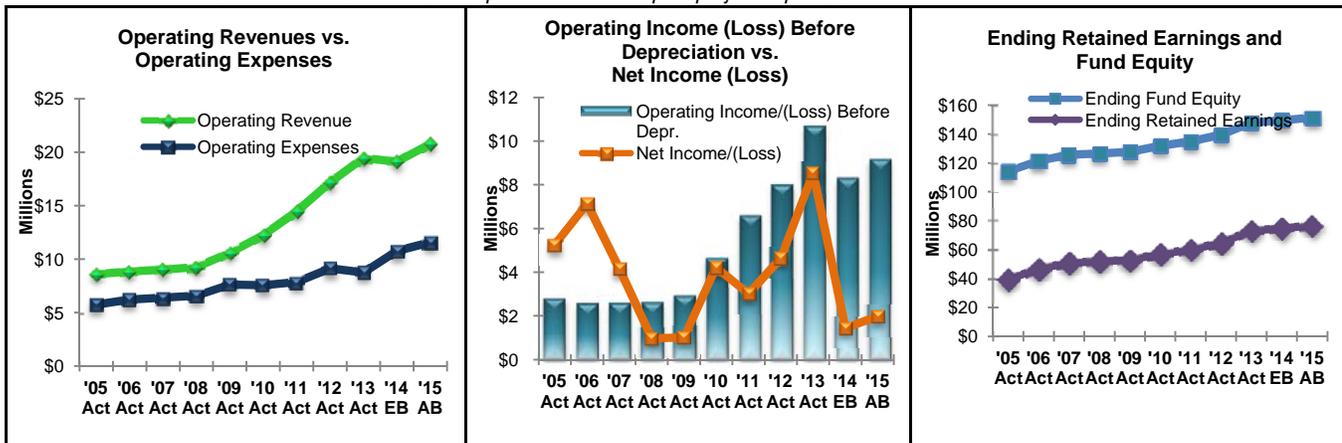
Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2015	\$4,931,700	\$2,356,470	\$7,288,170
2016	\$5,033,800	\$2,242,476	\$7,276,276
2017	\$5,121,900	\$2,126,970	\$7,248,870
2018	\$5,231,100	\$2,009,527	\$7,240,627
2019	\$4,676,400	\$1,891,979	\$6,568,379
2020	\$4,772,800	\$1,773,614	\$6,546,414
2021	\$4,575,300	\$1,657,858	\$6,233,158
2022	\$4,344,000	\$1,549,216	\$5,893,216
2023	\$4,448,900	\$1,447,354	\$5,896,254
2024	\$4,430,000	\$1,346,630	\$5,776,630
2025	\$4,417,300	\$1,247,268	\$5,664,568
2026	\$4,530,900	\$1,146,439	\$5,677,339
2027	\$4,650,800	\$1,037,601	\$5,688,401
2028	\$4,766,900	\$921,342	\$5,688,242
2029	\$4,889,400	\$799,750	\$5,689,150
2030	\$5,008,200	\$672,608	\$5,680,808
2031	\$5,133,400	\$540,028	\$5,673,428
2032	\$5,265,100	\$403,117	\$5,668,217
2033	\$1,690,000	\$275,401	\$1,965,401
2034	\$1,760,000	\$184,035	\$1,944,035
2035	\$1,825,000	\$88,122	\$1,913,122
2036	\$515,000	\$29,590	\$544,590
2037	\$535,000	\$10,031	\$545,031
Total	<u>\$92,552,900</u>	<u>\$25,757,426</u>	<u>\$118,310,326</u>

Net Income Statement Sanitary Sewer Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Sewer Charges	\$15,882,910	\$16,121,057	\$16,056,572	\$17,190,166
M.U. Sewer Charges	\$1,387,655	\$1,401,534	\$1,414,095	\$1,498,941
Sharecropping	\$6,859	\$4,500	\$5,106	\$15,140
BCRSD Wholesale Revenue	\$711,732	\$708,000	\$710,594	\$751,752
Sewer Connection Fees	\$1,299,248	\$650,000	\$775,000	\$1,162,500
Other Misc. Operating Revenues	\$176,954	\$160,081	\$133,520	\$138,032
Total Operating Revenues	\$19,465,358	\$19,045,172	\$19,094,887	\$20,756,531
Operating Expenses:				
Personnel Services	\$4,297,452	\$4,767,692	\$4,518,866	\$4,821,488
Supplies & Materials	\$712,241	\$1,300,255	\$1,126,549	\$1,308,159
Travel & Training	\$9,824	\$17,797	\$17,111	\$18,197
Intragovernmental Charges	\$1,429,382	\$1,506,702	\$1,506,702	\$1,614,286
Utilities, Services & Other Misc.	\$2,302,042	\$4,064,460	\$3,594,435	\$3,809,453
Total Operating Expenses	\$8,750,941	\$11,656,906	\$10,763,663	\$11,571,583
Operating Income (Loss) Before Depreciation	\$10,714,417	\$7,388,266	\$8,331,224	\$9,184,948
Depreciation	(\$3,394,659)	(\$4,825,220)	(\$4,988,686)	(\$4,988,686)
Operating Income	\$7,319,758	\$2,563,046	\$3,342,538	\$4,196,262
Non-Operating Revenues:				
Investment Revenue	\$207,098	\$828,062	\$942,428	\$911,907
Misc. Non-Operating Revenue	\$26,148	\$36,249	\$607,040	\$4,850
Total Non-Operating Revenues	\$233,246	\$864,311	\$1,549,468	\$916,757
Non-Operating Expenses:				
Interest Expense	\$1,697,631	\$2,458,604	\$2,458,604	\$2,956,470
Bank & Paying Agent Fees	\$238,758	\$355,764	\$355,764	\$355,764
Loss on Disposal Assets	\$7,090	\$0	\$370,865	\$0
Amortization	\$68,243	\$70,617	\$61,490	\$70,617
Total Non-Operating Expenses	\$2,011,722	\$2,884,985	\$3,246,723	\$3,382,851
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$116,693)	(\$580,268)	(\$580,269)	(\$116,937)
Total Operating Transfers	(\$116,693)	(\$580,268)	(\$580,269)	(\$116,937)
Net Income (Loss) Before Capital Contribution	\$5,424,589	(\$37,896)	\$1,065,014	\$1,613,231
Capital Contribution	\$3,124,466	\$375,000	\$375,000	\$375,000
Net Income (Loss) Transferred to Retained Ear	\$8,549,055	\$337,104	\$1,440,014	\$1,988,231
Beginning Retained Earnings	\$64,759,037	\$73,308,092	\$73,308,092	\$74,748,106
Ending Retained Earnings	\$73,308,092	\$73,645,196	\$74,748,106	\$76,736,337
Contributed Capital	\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140
Ending Fund Equity	\$147,957,232	\$148,294,336	\$149,397,246	\$151,385,477

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Sanitary Sewer Utility Fund

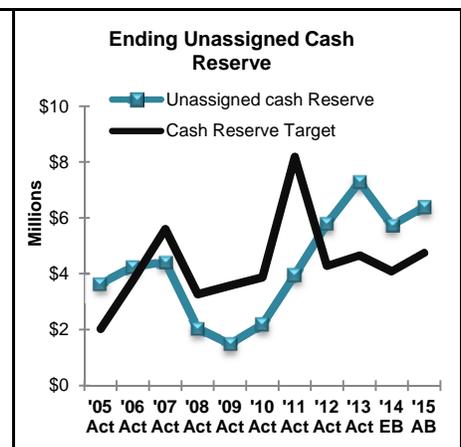
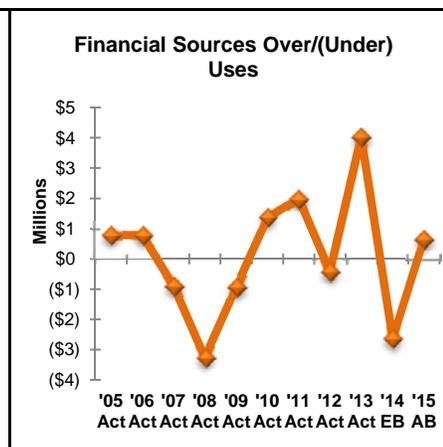
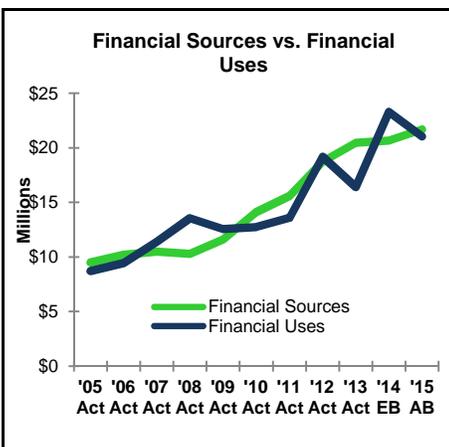
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$960,524	\$828,062	\$942,428	\$911,907
Fees and Service Charges	\$19,465,358	\$19,045,172	\$19,094,887	\$20,756,531
Other Local Revenues	\$26,148	\$36,249	\$607,040	\$4,850
	\$20,452,030	\$19,909,483	\$20,644,355	\$21,673,288
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$20,452,030	\$19,909,483	\$20,644,355	\$21,673,288

Financial Uses of Unrestricted Cash

Operating Expenses	\$8,750,941	\$11,656,906	\$10,763,663	\$11,571,583
Operating Transfers to Other Funds	\$116,693	\$580,268	\$580,269	\$116,937
Interest and Other Non-Oper Cash Exp	\$2,787,356	\$2,814,368	\$2,814,368	\$3,312,234
Principal Payments	\$3,521,500	\$4,840,600	\$4,840,600	\$5,291,700
Capital Additions	\$413,908	\$450,130	\$431,032	\$538,200
Enterprise Revenues used for Capital Projects	\$1,603,000	\$3,851,138	\$3,851,138	\$194,794
Total Financial Uses	\$17,193,398	\$24,193,410	\$23,281,070	\$21,025,448

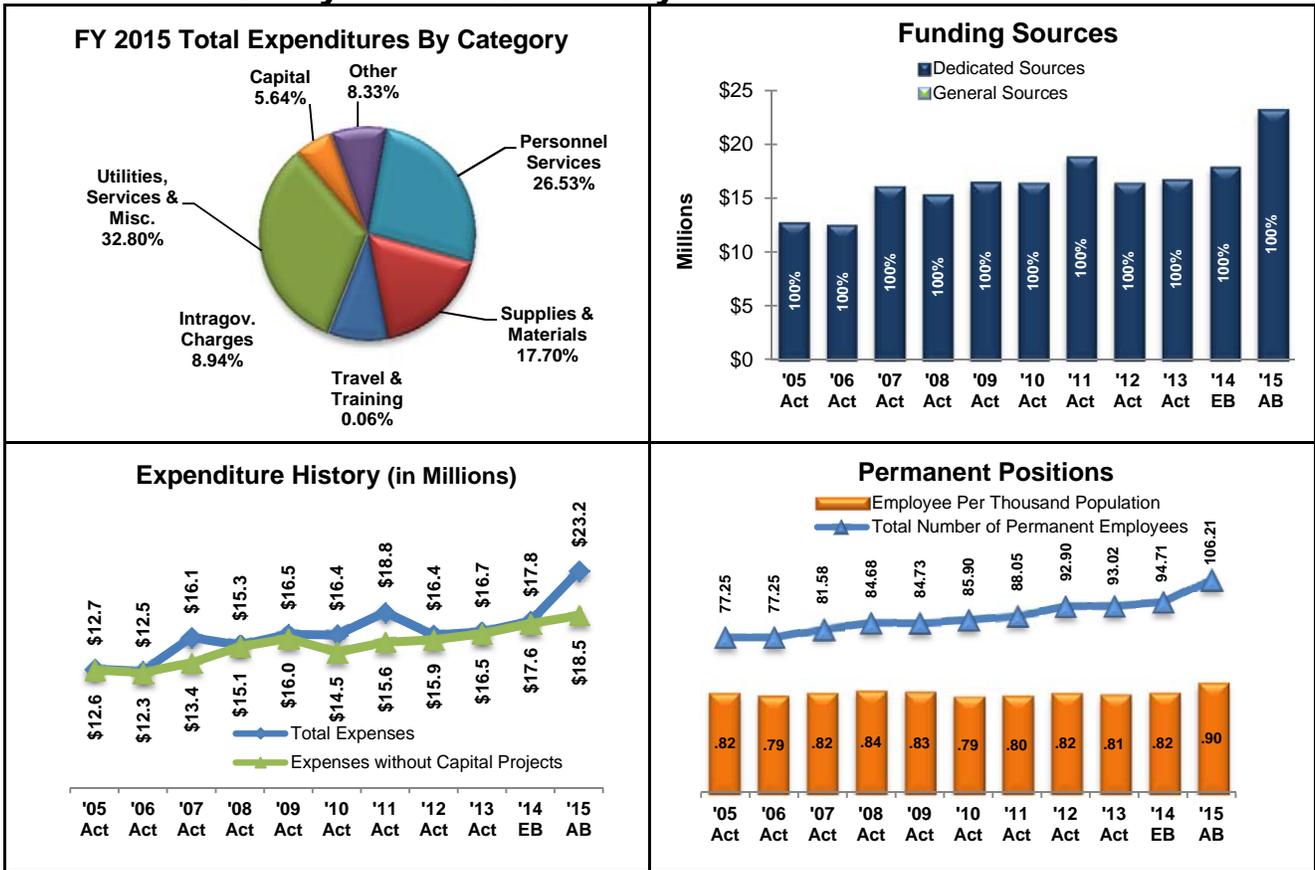
Beginning Unassigned Cash Reserve		\$8,371,686	\$8,371,686	\$5,734,971
Financial Sources Over/(Under) Uses		(\$4,283,927)	(\$2,636,715)	\$647,840
Cash and Cash Equivalent	\$7,279,170			
Less: GASB 31 Pooled Cash Adj	(\$1,092,516)			
Add: Inventory	\$0			
Projected Unassigned Cash Reserve	\$8,371,686	\$4,087,759	\$5,734,971	\$6,382,811

Total Expenditures Uses	\$17,193,398	\$24,193,410	\$23,281,070	\$21,025,448
Less: Ent Revenue used for current year CIP	(\$1,603,000)	(\$3,851,138)	(\$3,851,138)	(\$194,794)
	\$15,590,398	\$20,342,272	\$19,429,932	\$20,830,654
20% Guideline	\$3,118,080	\$4,068,454	\$3,885,986	\$4,166,131
Next Year Capital Projects Ent Revenue	\$3,851,138	\$194,794	\$194,794	\$578,764
Cash Reserve Target	\$6,969,218	\$4,263,248	\$4,080,780	\$4,744,895
Cash Above/(Below) Cash Reserve Target	\$1,402,468	(\$175,489)	\$1,654,191	\$1,637,916



Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$5,448,183	\$5,826,359	\$5,476,032	\$6,161,444	12.5%	5.8%
Supplies & Materials	\$4,021,221	\$4,090,052	\$4,049,865	\$4,111,464	1.5%	0.5%
Travel & Training	\$5,904	\$13,540	\$12,949	\$13,570	4.8%	0.2%
Intragov. Charges	\$1,908,105	\$2,030,214	\$2,031,867	\$2,076,431	2.2%	2.3%
Utilities, Services & Misc.	\$2,325,629	\$2,887,529	\$2,613,311	\$7,616,837	191.5%	163.8%
Capital	\$1,338,188	\$1,241,593	\$1,225,148	\$1,311,000	7.0%	5.6%
Other	\$1,660,889	\$2,104,759	\$2,427,064	\$1,933,563	(20.3%)	(8.1%)
Total	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%
Operating Expenses	\$13,258,348	\$14,597,694	\$13,933,094	\$15,221,162	9.2%	4.3%
Non-Operating Expenses	\$1,709,277	\$1,933,975	\$2,257,210	\$1,790,718	(20.7%)	(7.4%)
Debt Service	\$186,490	\$170,784	\$170,784	\$142,845	(16.4%)	(16.4%)
Capital Additions	\$1,338,188	\$1,241,593	\$1,225,148	\$1,311,000	7.0%	5.6%
Capital Projects	\$215,816	\$250,000	\$250,000	\$4,758,584	1803.4%	1803.4%
Total Expenses	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$105,366	\$96,030	\$96,030	\$95,583	(0.5%)	(0.5%)
Interest	(\$167,562)	\$227,884	\$113,337	\$113,337	0.0%	(50.3%)
Fees and Service Charges	\$16,913,062	\$16,753,822	\$16,982,413	\$17,723,236	4.4%	5.8%
Other Local Revenues	\$197,970	\$89,308	\$95,782	\$96,900	1.2%	8.5%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$1,027,002	\$548,674	\$5,195,253	846.9%	405.9%
Less: Current Year Surplus	(\$340,717)	\$0	\$0	\$0		
Dedicated Sources	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	30.2%	27.6%

Description

This utility is dedicated to the management of resources for the protection of public health. Human resources are managed to provide efficient refuse and recycling collection, material recovery, and disposal services utilizing sound engineering practices. Natural resources are managed through education, refuse and recycling management for the protection of the environment. There are over 46,000 solid waste utility accounts served by the City.

Department Objectives

To provide an efficient collection, material recovery, and disposal service while protecting the environment.

Highlights/Significant Changes

Strategic Priorities: Customer Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- The Public Works Volunteer Program was transitioned to the Office of Neighborhood Services to capitalize on synergies of working with the citywide Volunteer Services Program.
- The Material Recovery Facility completed 11 years of operation, processing over 10,400 tons of incoming recyclables for the second consecutive year.

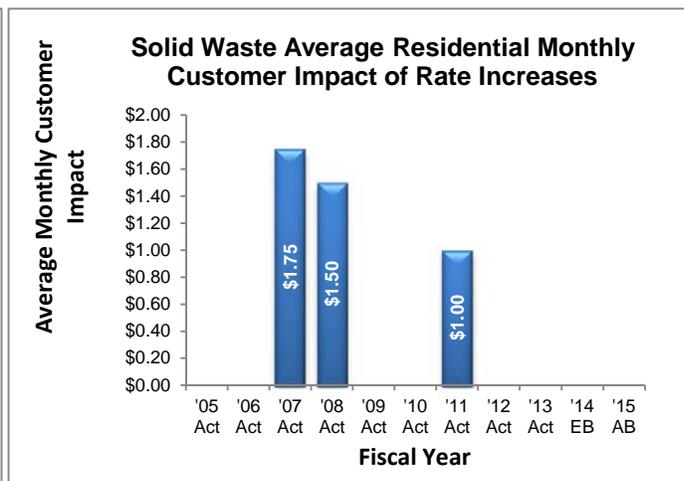
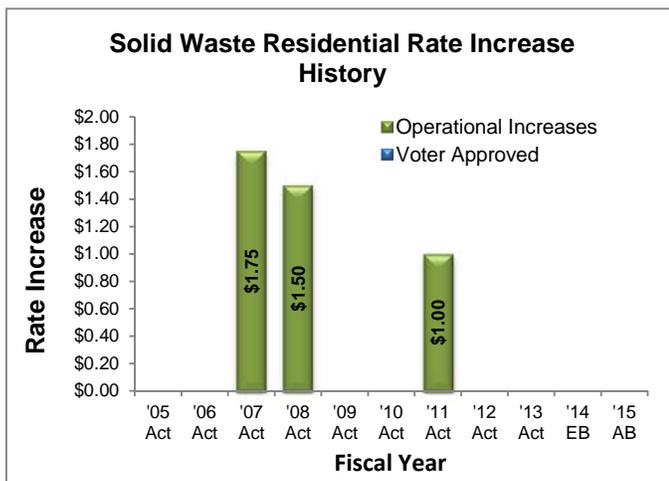
Highlights/Significant Changes (cont.)

- Food waste collection and composting program received a grant to purchase a collection body for an existing truck.
- Commercial Recycling cardboard collection accounts nearly doubled as local business Civic Recycling offered the opportunity to purchase this line of containers and accounts for city service
- Nine Compressed Natural Gas (CNG) heavy-duty trucks were purchased for greater efficiency in collection operations
- The Solid Waste Utility became the first city division for integration into the citywide Contact Center
- Cost of Service Rate study conducted for current cost as well as future needs for all areas of the division.
- Provide (2) rolls of black bags (50 bags/year) to Solid Waste residential customers with no residential rate increase.
- Utility will add 11.50 FTE positions during FY 2015 primarily to transition year round temporary positions in Residential Collection (2), Commercial Recycling Collection (2), Material Handlers (3.5) and Equipment Operator (1) at the Material Recovery Facility, Landfill Equipment Operators (2) and a front line level Supervisor for Recycling Collections.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration	8.77	8.46	8.46	8.46	
Commercial	21.00	23.70	23.70	22.40	(1.30)
Residential	22.20	22.00	22.00	24.00	2.00
Landfill	14.75	14.75	14.75	17.00	2.25
University	3.20	2.80	2.80	2.80	
Recycling	23.10	23.00	23.00	31.55	8.55
Total Personnel	93.02	94.71	94.71	106.21	11.50
Permanent Full-Time	90.77	92.46	92.46	104.46	12.00
Permanent Part-Time	2.25	2.25	2.25	1.75	(0.50)
Total Permanent	93.02	94.71	94.71	106.21	11.50

Rate Increase Information



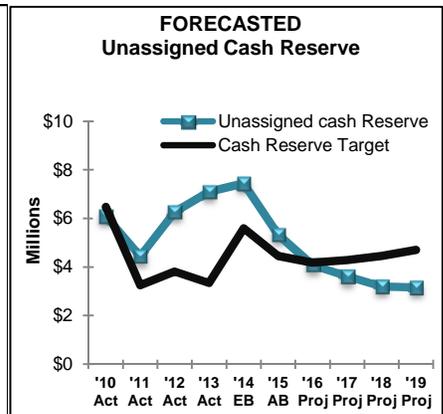
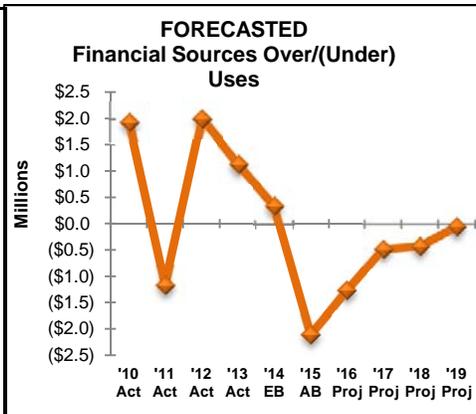
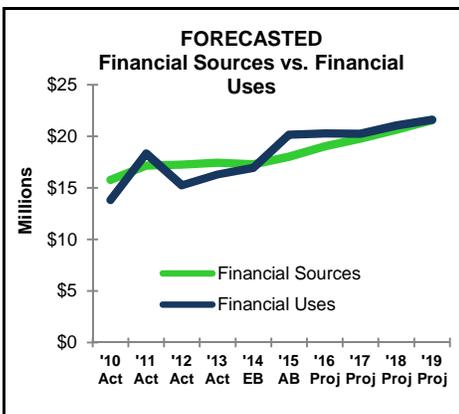
Solid Waste Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Grants	\$95,583	\$95,583	\$95,583	\$95,583	\$95,583
Interest (w/o FY GASB 31 Adjustment)	\$113,337	\$113,337	\$113,337	\$113,337	\$113,337
Fees and Service Charges					
Commercial Charges	\$3,267,200	\$3,593,920	\$3,953,312	\$4,348,643	\$4,783,508
Residential Charges	\$8,539,453	\$8,710,242	\$8,884,447	\$9,062,136	\$9,243,379
Roll-Off Service Charges	\$1,509,200	\$1,660,120	\$1,826,132	\$2,008,745	\$2,209,620
Landfill Fees	\$3,076,483	\$3,367,623	\$3,434,976	\$3,503,675	\$3,573,749
University Fees	\$458,000	\$467,160	\$476,503	\$486,033	\$495,754
Recycling	\$801,400	\$817,428	\$833,777	\$850,452	\$867,461
Other Misc. Operating Revenues	\$71,500	\$71,500	\$71,500	\$71,500	\$71,500
Other Local Revenues	\$96,900	\$96,900	\$96,900	\$96,900	\$96,900
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$18,029,056	\$18,993,813	\$19,786,466	\$20,637,005	\$21,550,790
Financial Uses					
Operating Expenses	\$15,221,162	\$15,679,566	\$16,184,652	\$16,709,727	\$17,255,698
Operating Transfers to Other Funds	\$122,346	\$122,346	\$122,346	\$122,346	\$122,346
Interest Exp. And Non-Oper. Cash Pmts	\$186,595	\$151,886	\$376,990	\$491,213	\$459,768
Principal Payments	\$1,031,290	\$1,068,725	\$910,912	\$1,072,983	\$1,104,128
Capital Additions	\$1,311,000	\$2,352,128	\$2,352,128	\$2,352,128	\$2,352,128
Enterprise Rev. used for Capital Projects	\$2,258,584	\$880,000	\$300,000	\$300,000	\$300,000
Total Financial Uses	\$20,130,977	\$20,254,651	\$20,247,028	\$21,048,397	\$21,594,068
Financial Sources Over/(Under) Uses	(\$2,101,921)	(\$1,260,838)	(\$460,561)	(\$411,392)	(\$43,278)
Beginning Unassigned Cash Reserve	\$7,438,729	\$5,336,808	\$4,075,970	\$3,615,409	\$3,204,016
Financial Sources Over/(Under) Uses	(\$2,101,921)	(\$1,260,838)	(\$460,561)	(\$411,392)	(\$43,278)
Ending Unassigned Cash Reserve	\$5,336,808	\$4,075,970	\$3,615,409	\$3,204,016	\$3,160,738
Total Expenditures Uses	\$20,130,977	\$20,254,651	\$20,247,028	\$21,048,397	\$21,594,068
Less: Ent Rev used for current year CIP	(\$2,258,584)	(\$880,000)	(\$300,000)	(\$300,000)	(\$300,000)
Operational Expenses	\$17,872,393	\$19,374,651	\$19,947,028	\$20,748,397	\$21,294,068
20% Guideline for Operational Expenses	\$3,574,479	\$3,874,930	\$3,989,406	\$4,149,679	\$4,258,814
Add: Ent Rev for next year CIP	\$880,000	\$300,000	\$300,000	\$300,000	\$450,000
Cash Reserve Target	\$4,454,479	\$4,174,930	\$4,289,406	\$4,449,679	\$4,708,814
Cash Above/(Below) Cash Reserve Target	\$882,329	(\$98,960)	(\$673,997)	(\$1,245,663)	(\$1,548,076)

Assumptions:

Commercial Rate increase	10.00%	10.00%	10.00%	10.00%	10.00%
Roll-Off rate increase	10.00%	10.00%	10.00%	10.00%	10.00%
Landfill fee increase (\$3/per ton)	7.89%	7.32%	0.00%	0.00%	0.00%



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Administration						
Personnel Services	\$670,585	\$653,897	\$620,181	\$644,819	4.0%	(1.4%)
Supplies and Materials	\$20,248	\$20,649	\$18,767	\$20,725	10.4%	0.4%
Travel and Training	\$1,880	\$4,602	\$4,602	\$4,632	0.7%	0.7%
Intragovernmental Charges	\$1,044,460	\$1,128,867	\$1,128,870	\$1,130,761	0.2%	0.2%
Utilities, Services, & Misc.	\$359,474	\$180,291	\$175,877	\$149,260	(15.1%)	(17.2%)
Capital	\$25,727	\$0	\$0	\$0		
Other	\$215,176	\$772,326	\$775,450	\$281,949	(63.6%)	(63.5%)
Total	\$2,337,550	\$2,760,632	\$2,723,747	\$2,232,146	(18.0%)	(19.1%)
Commercial						
Personnel Services	\$1,161,275	\$1,389,014	\$1,294,233	\$1,344,833	3.9%	(3.2%)
Supplies and Materials	\$1,135,995	\$1,199,837	\$1,107,735	\$1,308,015	18.1%	9.0%
Travel and Training	\$585	\$1,634	\$1,634	\$1,634	0.0%	0.0%
Intragovernmental Charges	\$286,850	\$260,758	\$260,758	\$227,262	(12.8%)	(12.8%)
Utilities, Services, & Misc.	\$493,026	\$537,517	\$434,528	\$665,046	53.1%	23.7%
Capital	\$434,102	\$289,248	\$290,168	\$43,500	(85.0%)	(85.0%)
Other	\$203,248	\$226,769	\$211,764	\$211,764	0.0%	(6.6%)
Total	\$3,715,081	\$3,904,777	\$3,600,820	\$3,802,054	5.6%	(2.6%)
Residential						
Personnel Services	\$949,352	\$1,102,941	\$1,018,759	\$1,172,283	15.1%	6.3%
Supplies and Materials	\$1,077,930	\$945,649	\$965,768	\$878,910	(9.0%)	(7.1%)
Travel and Training	\$250	\$580	\$580	\$580	0.0%	0.0%
Intragovernmental Charges	\$177,194	\$196,043	\$196,043	\$263,230	34.3%	34.3%
Utilities, Services, & Misc.	\$292,648	\$293,840	\$250,922	\$331,344	32.1%	12.8%
Capital	\$54,614	\$35,140	\$35,140	\$584,000	1561.9%	1561.9%
Other	\$155,606	\$154,578	\$131,608	\$131,608	0.0%	(14.9%)
Total	\$2,707,594	\$2,728,771	\$2,598,820	\$3,361,955	29.4%	23.2%
Landfill						
Personnel Services	\$986,154	\$1,000,006	\$953,775	\$1,114,352	16.8%	11.4%
Supplies and Materials	\$831,740	\$905,547	\$908,679	\$891,472	(1.9%)	(1.6%)
Travel and Training	\$1,489	\$4,066	\$3,475	\$4,066	17.0%	0.0%
Intragovernmental Charges	\$85,274	\$101,679	\$103,329	\$105,867	2.5%	4.1%
Utilities, Services, & Misc.	\$606,587	\$1,214,856	\$1,108,885	\$1,250,545	12.8%	2.9%
Capital	\$715,979	\$0	\$0	\$337,000		
Other	\$710,658	\$517,900	\$916,930	\$916,930	0.0%	77.0%
Total	\$3,937,881	\$3,744,054	\$3,995,073	\$4,620,232	15.6%	23.4%
University						
Personnel Services	\$179,839	\$158,203	\$193,359	\$156,805	(18.9%)	(0.9%)
Supplies and Materials	\$82,227	\$78,235	\$116,638	\$85,981	(26.3%)	9.9%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$18,577	\$19,091	\$19,091	\$16,525	(13.4%)	(13.4%)
Utilities, Services, & Misc.	\$46,101	\$38,078	\$47,078	\$43,511	(7.6%)	14.3%
Capital	\$0	\$280,000	\$264,451	\$26,500	(90.0%)	(90.5%)
Other	\$10,630	\$40,444	\$10,060	\$10,060	0.0%	(75.1%)
Total	\$337,374	\$614,051	\$650,677	\$339,382	(47.8%)	(44.7%)
Recycling						
Personnel Services	\$1,500,713	\$1,522,298	\$1,395,725	\$1,728,352	23.8%	13.5%
Supplies and Materials	\$869,614	\$940,135	\$918,688	\$926,361	0.8%	(1.5%)
Travel and Training	\$1,700	\$2,658	\$2,658	\$2,658	0.0%	0.0%
Intragovernmental Charges	\$295,750	\$323,776	\$323,776	\$332,786	2.8%	2.8%
Utilities, Services, & Misc.	\$315,709	\$372,947	\$359,611	\$418,547	16.4%	12.2%
Capital	\$107,766	\$637,205	\$635,389	\$320,000	(49.6%)	(49.8%)
Other	\$365,571	\$392,742	\$381,252	\$381,252	0.0%	(2.9%)
Total	\$3,456,823	\$4,191,761	\$4,017,099	\$4,109,956	2.3%	(2.0%)

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Capital Projects						
Personnel Services	\$265	\$0	\$0	\$0		
Supplies and Materials	\$3,467	\$0	\$13,590	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$212,084	\$250,000	\$236,410	\$4,758,584	1912.9%	1803.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$215,816	\$250,000	\$250,000	\$4,758,584	1803.4%	1803.4%
Department Totals						
Personnel Services	\$5,448,183	\$5,826,359	\$5,476,032	\$6,161,444	12.5%	5.8%
Supplies and Materials	\$4,021,221	\$4,090,052	\$4,049,865	\$4,111,464	1.5%	0.5%
Travel and Training	\$5,904	\$13,540	\$12,949	\$13,570	4.8%	0.2%
Intragovernmental Charges	\$1,908,105	\$2,030,214	\$2,031,867	\$2,076,431	2.2%	2.3%
Utilities, Services, & Misc.	\$2,325,629	\$2,887,529	\$2,613,311	\$7,616,837	191.5%	163.8%
Capital	\$1,338,188	\$1,241,593	\$1,225,148	\$1,311,000	7.0%	5.6%
Other	\$1,660,889	\$2,104,759	\$2,427,064	\$1,933,563	(20.3%)	(8.1%)
Total	\$16,708,119	\$18,194,046	\$17,836,236	\$23,224,309	6.8%	27.6%

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration:					
6595 - Risk Management Specialist	0.50	0.50	0.50	0.50	
6204 - Financial Analyst	0.15	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.15	0.15	0.15	0.15	
5901 - Director, Public Works	0.26	0.26	0.26	0.26	
5106 - Asst. Director, Public Works	0.30	0.25	0.25	0.25	
4802 - Public Information Specialist	0.25	0.25	0.25	0.25	
2208 - Solid Waste District Admin.	1.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	0.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst.	3.16	1.90	1.90	1.90	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.77	8.46	8.46	8.46	
Permanent Full-Time	8.77	8.46	8.46	8.46	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.77	8.46	8.46	8.46	
Commercial:					
2307 - Public Works Supervisor III	1.00	2.00	2.00	1.00	(1.00)
2306 - Public Works Supervisor II	2.00	0.90	0.90	0.90	
2305 - Public Works Supervisor I	0.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773	13.80	13.50	13.50	14.50	1.00
2211 - Refuse Collector-773	4.20	6.30	6.30	5.00	(1.30)
Total Personnel	21.00	23.70	23.70	22.40	(1.30)
Permanent Full-Time	20.25	22.95	22.95	22.15	(0.80)
Permanent Part-Time	0.75	0.75	0.75	0.25	(0.50)
Total Permanent	21.00	23.70	23.70	22.40	(1.30)

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Residential:					
2307 - Public Works Supervisor III	1.00	0.00	0.00	1.00	1.00
2306 - Public Works Supervisor II	0.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773	2.00	2.00	2.00	1.00	(1.00)
2211 - Refuse Collector-773	18.60	19.00	19.00	21.00	2.00
2203 - Refuse Collection Supv. I	0.60	0.00	0.00	0.00	
Total Personnel	22.20	22.00	22.00	24.00	2.00
Permanent Full-Time	22.20	22.00	22.00	24.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.20	22.00	22.00	24.00	2.00
Landfill:					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	0.75	0.75	0.75	1.00	0.25
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	9.00	9.00	9.00	10.00	1.00
2299 - Equipment Operator I-773	0.00	0.00	0.00	1.00	1.00
2207 - Landfill Superintendent	0.75	0.75	0.75	0.75	
1201 - Cashier	1.75	1.75	1.75	1.75	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	14.75	14.75	14.75	17.00	2.25
Permanent Full-Time	14.00	14.00	14.00	16.25	2.25
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	14.75	14.75	14.75	17.00	2.25
University:					
2306 - Public Works Supervisor II	0.00	0.10	0.10	0.10	
2211 - Refuse Collector-773	3.20	2.70	2.70	2.70	
Total Personnel	3.20	2.80	2.80	2.80	
Permanent Full-Time	3.20	2.80	2.80	2.80	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.20	2.80	2.80	2.80	
Recycling:					
4615 - Program Assistant	1.00	0.00	0.00	0.00	
4533 - Waste Minimization Supvrs.	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	0.25	1.25	1.25	1.00	(0.25)
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2305 - Public Works Supervisor I	1.50	2.50	2.50	3.50	1.00
2299 - Equipment Operator I-773	2.00	2.00	2.00	3.00	1.00
2214 - Senior Refuse Collector-773	8.70	9.00	9.00	9.00	
2211 - Refuse Collector-773	5.50	1.50	1.50	4.30	2.80
2210 - Material Handler-773	0.00	4.00	4.00	8.00	4.00
2207 - Landfill Superintendent	0.25	0.25	0.25	0.25	
2203 - Refuse Collection Supv. I	1.40	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	23.10	23.00	23.00	31.55	8.55
Permanent Full-Time	22.35	22.25	22.25	30.80	8.55
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	23.10	23.00	23.00	31.55	8.55
Department Totals					
Permanent Full-Time	90.77	92.46	92.46	104.46	12.00
Permanent Part-Time	2.25	2.25	2.25	1.75	(0.50)
Total Permanent	93.02	94.71	94.71	106.21	11.50

Major Projects

- Design of Solid Waste Administration and Collection facilities is being completed summer 2014 for future construction at the Landfill property. This will alleviate overcrowding at the Grissum Building and allow usage by Transit, CNG Fleet Operations needs and other Public Works Departmental needs.
- Eight gas collection wells were installed to provide more gas to the Bioenergy facility and maintain regulatory compliance for the Landfill.

CIP projects scheduled for fiscal year 2015:

- Expansion of the Heat Recovery System at the Bioenergy Facility to provide heat to additional facilities at the Landfill property
- Construct Solid Waste Administration and Collection facilities at Landfill property to centralize all Solid Waste Utility operations
- Construct Landfill Leachate Storage and Handling system to meet MDNR regulatory compliance limits of the Waste Water Treatment Facility Operational Permit; would also utilize leachate for Bioreactor cell liquid injection

Fiscal Impact

Minimal impact on operations.

- Heat recovered from the Landfill Gas to Energy electrical production process continues to provide heat to the Material Recovery Facility and Container Maintenance bays at the Landfill, a displacement of propane and other heat sources.
- Fuel cost savings should be realized as CNG fleet can be integrated into fleet.
- Rate increases are being evaluated for capital project and rolling equipment funding requirements over next decade.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Solid Waste							
1 Methane Gas Extraction Wells - C48031 [ID: 883]						2014	
Ent Rev		\$100,000	\$100,000	\$300,000	\$100,000		
Total		\$100,000	\$100,000	\$300,000	\$100,000		
2 Agriturf for Bioreactor Cell C48050 [ID: 1586]						2016 2016	
Ent Rev			\$255,000				
PYA Ent Rev							
Total			\$255,000				
3 Collection and Admin Relocation-Landfill C48048 [ID: 1250]						2013 2015	
Designated Loan Fund		\$2,500,000					
Ent Rev		\$1,500,000					
Total		\$4,000,000					
4 Landfill Wetlands [ID: 1788]						2014 2016	
Ent Rev			\$225,000				
Total			\$225,000				
5 Leachate Storage & Handling - C48051 [ID: 1778]						2014 2015	
Ent Rev		\$133,584					
PYA Ent Rev	\$621,416						
Total	\$621,416	\$133,584					
6 LF Gas to Energy (LFGE) Heat Recovery Syst -C48054 [ID: 1789]						2014 2015	
Ent Rev		\$325,000					
Total		\$325,000					
7 Material Recovery Facility Phase 1 - C48055 [ID: 884]						2015 2016	
Ent Rev		\$200,000					
Future Bond			\$1,300,000				
Total		\$200,000	\$1,300,000				
8 Disposal Cell #6 [ID: 1522]						2016 2017	
Ent Rev			\$300,000				
Future Bond				\$4,000,000			
Total			\$300,000	\$4,000,000			
9 Landfill Expansion Permitting [ID: 1585]						2017 2019	
Ent Rev				\$600,000			
Total				\$600,000			

Solid Waste Funding Source Summary

Designated Loan Fund		\$2,500,000					
Ent Rev		\$2,258,584	\$880,000	\$900,000	\$100,000		
New Funding		\$4,758,584	\$880,000	\$900,000	\$100,000		
PYA Ent Rev	\$621,416						
Prior Year Funding	\$621,416				\$0		

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Solid Waste Funding Source Summary							
Future Bond			\$1,300,000	\$4,000,000			
Future Funding			\$1,300,000	\$4,000,000	\$0		
Total	\$621,416	\$4,758,584	\$2,180,000	\$4,900,000	\$100,000		

Solid Waste Current Capital Projects

1	Landfill Entry Road Reconstruction [ID: 1880]					2014	2014
2	Recycling Drop-off Site - S. Providence Rd [ID: 1881]					2014	2015
3	State Farm Parkway off Nifong Connector drop off [ID: 1879]					2014	2015
4	Stimulus Landfill Gas Plant EMC- C4801J [ID: 1357]					2010	2011

Solid Waste Impact of Capital Projects

Agriturf for Bioreactor Cell C48050 [ID: 1586]	Assist in installation
Landfill Entry Road Reconstruction [ID: 1880]	Improved Customer service and less wear and tear on City vehicles managing existing potholes and road deficiencies.
Landfill Expansion Permitting [ID: 1585]	Preparation for future operation
Landfill Wetlands [ID: 1788]	Help maintain regulatory compliance; improve water quality.
Leachate Storage & Handling - C48051 [ID: 1778]	Attain clean water regulatory compliance for WWTP; provide feed water for bioreactor operation.
LF Gas to Energy (LFGE) Heat Recovery Syst -C48054 [ID: 1789]	Additional heating capacity as well as providing redundancy.
Material Recovery Facility Expansion Phase 2 [ID: 1551]	Expansion and modernization of facility for anticipated growth.
Methane Gas Extraction Wells - C48031 [ID: 883]	An additional 0.5 FTE employee to be added to handle increased monitoring of additional wells and bioreactor when that comes along.
Recycling Drop-off Site - S. Providence Rd [ID: 1881]	Improved customer service and existing sites will be more manageable as their capacity is often capped out.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Solid Waste System Bonds

Debt Service Information

02/01/06 Special Obligation Revenue Refunding and Improvement Bonds - Solid Waste (Interest rates: 4.00% - 5.00%)

Original Issue - \$2,000,000
Balance As of 9/30/2014 - \$1,390,000
Maturity Date - 2/1/2026

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,000,000, was for constructing and improving the city-owned solid waste utility.

02/01/06 Special Obligation Revenue Refunding and Improvement Bonds - Solid Waste (Interest rates: 4.00% - 5.00%)

Original Issue - \$2,915,000
Balance As of 9/30/2014 - \$680,000
Maturity Date - 2/1/2016

In February 2006, the City issued \$20,005,000 of special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,915,000 was to currently refund the outstanding portion, \$3,080,000 of the City's Special Obligation Refunding and Capital Improvement Bonds, Series 1996 - solid waste portion.

05/21/12 Special Obligation Refunding Bonds, Series 2012C (Interest rate: 2.00%)

Original Issue - \$2,650,000
Balance As of 9/30/2014 - \$2,105,000
Maturity Date - 2/1/2021

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$2,650,000 was to currently refund the outstanding portion, \$2,630,000 of the City's Special Obligation Bonds, Series 2001B.

Debt Service Requirements

Special Obligation and Refunding Solid Waste Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$700,000	\$122,544	\$822,544
2016	\$730,000	\$95,269	\$825,269
2017	\$400,000	\$76,244	\$476,244
2018	\$405,000	\$66,094	\$471,094
2019	\$415,000	\$55,794	\$470,794
2020	\$430,000	\$45,072	\$475,072
2021	\$435,000	\$33,978	\$468,978
2022	\$120,000	\$25,856	\$145,856
2023	\$125,000	\$20,650	\$145,650
2024	\$130,000	\$15,231	\$145,231
2025	\$135,000	\$9,516	\$144,516
2026	\$150,000	\$3,281	\$153,281
Total	\$4,175,000	\$569,529	\$4,744,529

Solid Waste Utility Fund

Loans Between Funds

04/05/10 Loan from Designated Loan Fund for Waco Road Land Acquisition

Original Issue - \$1,025,000
 Balance As of 9/30/2014 - \$655,361
 Maturity Date - 09/30/2020
 Ordinance #020590

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$100,352	\$20,301	\$120,653
2016	\$103,745	\$16,908	\$120,653
2017	\$107,253	\$13,400	\$120,653
2018	\$110,879	\$9,774	\$120,653
2019	\$114,628	\$6,025	\$120,653
2020	\$118,504	\$2,149	\$120,653
	\$655,361	\$68,557	\$723,918

10/01/14 Proposed Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

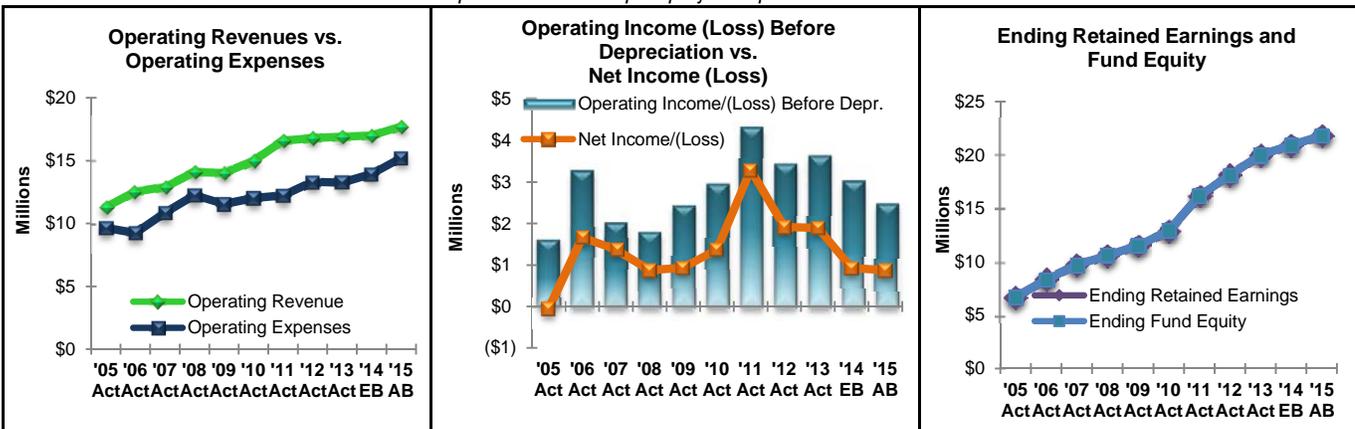
Original Issue - \$2,500,000
 Balance As of 9/30/2014 - \$0
 Maturity Date - 09/30/2024

Year	Principal Requirements	Interest Requirements	Total Requirements
2015	\$230,938	\$43,750	\$274,688
2016	\$234,980	\$39,709	\$274,689
2017	\$239,092	\$35,596	\$274,688
2018	\$243,276	\$31,412	\$274,688
2019	\$247,533	\$27,155	\$274,688
2020	\$251,865	\$22,823	\$274,688
2021	\$256,273	\$18,416	\$274,689
2022	\$260,758	\$13,931	\$274,689
2023	\$265,321	\$9,367	\$274,688
2024	\$269,964	\$4,724	\$274,688
	\$2,500,000	\$246,883	\$2,746,883

Net Income Statement Solid Waste Utility Fund

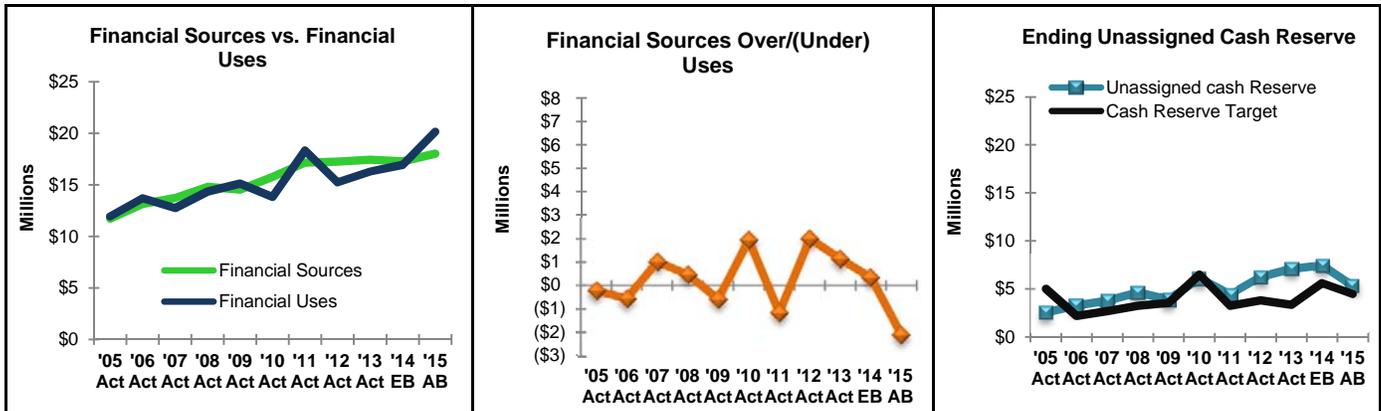
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
Commercial Charges	\$2,887,393	\$2,916,448	\$3,026,942	\$3,267,200
Residential Charges	\$8,412,650	\$8,443,696	\$8,477,435	\$8,539,453
Roll-Off Service Charges	\$1,497,833	\$1,614,450	\$1,311,635	\$1,509,200
Landfill Fees	\$2,627,121	\$2,462,293	\$2,827,061	\$3,076,483
University Fees	\$466,975	\$457,135	\$458,500	\$458,000
Recycling	\$968,704	\$801,400	\$808,900	\$801,400
Other Misc. Operating Revenues	\$52,386	\$58,400	\$71,940	\$71,500
Total Operating Revenues	\$16,913,062	\$16,753,822	\$16,982,413	\$17,723,236
Operating Expenses:				
Personnel Services	\$5,447,918	\$5,826,359	\$5,476,032	\$6,161,444
Supplies & Materials	\$4,017,754	\$4,090,052	\$4,036,275	\$4,111,464
Travel & Training	\$5,904	\$13,540	\$12,949	\$13,570
Intragovernmental Charges	\$1,908,105	\$2,030,214	\$2,031,867	\$2,076,431
Utilities, Services & Other Misc.	\$1,878,667	\$2,637,529	\$2,375,971	\$2,858,253
Total Operating Expenses	\$13,258,348	\$14,597,694	\$13,933,094	\$15,221,162
Operating Income (Loss) Before Depreciation	\$3,654,714	\$2,156,128	\$3,049,319	\$2,502,074
Depreciation	(\$1,450,307)	(\$1,336,767)	(\$1,659,072)	(\$1,659,072)
Operating Income	\$2,204,407	\$819,361	\$1,390,247	\$843,002
Non-Operating Revenues:				
Investment Revenue	(\$167,562)	\$227,884	\$113,337	\$113,337
Revenue From Other Gov't Units	\$105,366	\$96,030	\$96,030	\$95,583
Misc. Non-Operating Revenue	\$197,970	\$89,308	\$95,782	\$96,900
Total Non-Operating Revenues	\$135,774	\$413,222	\$305,149	\$305,820
Non-Operating Expenses:				
Interest Expense	\$186,490	\$170,784	\$170,784	\$142,845
Bank & Paying Agent Fees	\$270	\$0	\$120	\$0
Loss on Disposal Assets	\$234,608	\$0	\$810	\$0
Amortization	\$8,677	\$9,300	\$9,300	\$9,300
Total Non-Operating Expenses	\$430,045	\$180,084	\$181,014	\$152,145
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$15,415)	(\$587,908)	(\$587,908)	(\$122,346)
Total Operating Transfers	(\$15,415)	(\$587,908)	(\$587,908)	(\$122,346)
Net Income (Loss) Before Capital Contributions	\$1,894,721	\$464,591	\$926,474	\$874,331
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss) Transferred to Retained Earnings	\$1,894,721	\$464,591	\$926,474	\$874,331
Beginning Retained Earnings	\$18,113,093	\$20,007,814	\$20,007,814	\$20,934,288
Ending Retained Earnings	\$20,007,814	\$20,472,405	\$20,934,288	\$21,808,619
Contributed Capital	\$2,594	\$2,594	\$2,594	\$2,594
Ending Fund Equity	\$20,010,408	\$20,474,999	\$20,936,882	\$21,811,213

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Solid Waste Utility Fund

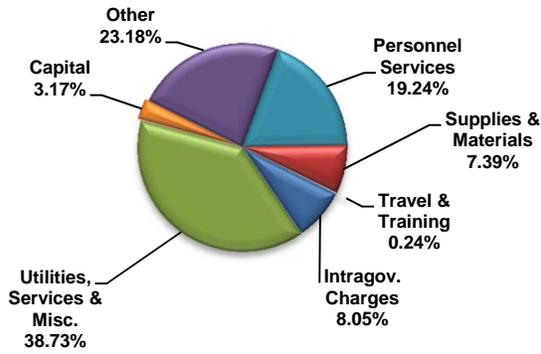
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$105,366	\$96,030	\$96,030	\$95,583
Interest (w/o GASB 31 adjustment)	\$206,997	\$227,884	\$113,337	\$113,337
Fees and Service Charges	\$16,913,062	\$16,753,822	\$16,982,413	\$17,723,236
Other Local Revenues	\$197,970	\$89,308	\$95,782	\$96,900
	\$17,423,395	\$17,167,044	\$17,287,562	\$18,029,056
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$17,423,395	\$17,167,044	\$17,287,562	\$18,029,056
Financial Uses of Unrestricted Cash				
Operating Expenses	\$13,258,348	\$14,597,694	\$13,933,094	\$15,221,162
Operating Transfers to Other Funds	\$15,415	\$587,908	\$587,908	\$122,346
Interest and Other Non-Oper Cash Exp	\$195,984	\$170,784	\$170,904	\$186,595
Principal Payments	\$655,000	\$777,069	\$777,069	\$1,031,290
Capital Additions	\$1,338,188	\$1,241,593	\$1,225,148	\$1,311,000
Enterprise Revenues used for Capital Projects	\$833,123	\$250,000	\$250,000	\$2,258,584
Total Financial Uses	\$16,296,058	\$17,625,048	\$16,944,123	\$20,130,977
Beginning Unassigned Cash Reserve		\$7,095,290	\$7,095,290	\$7,438,729
Financial Sources Over/(Under) Uses		(\$458,004)	\$343,439	(\$2,101,921)
Cash and Cash Equivalents	\$6,468,800			
Less: GASB 31 Pooled Cash Adj.	(\$506,458)			
Add: Inventory	\$120,032			
Projected Unassigned Cash Reserve	\$7,095,290	\$6,637,286	\$7,438,729	\$5,336,808
Total Expenditures Uses	\$16,296,058	\$17,625,048	\$16,944,123	\$20,130,977
Less: Ent Revenue used for current year CIP	(\$833,123)	(\$250,000)	(\$250,000)	(\$2,258,584)
	\$15,462,935	\$17,375,048	\$16,694,123	\$17,872,393
20% Guideline	\$3,092,587	\$3,475,010	\$3,338,825	\$3,574,479
Next Year Capital Projects Ent Revenue	\$250,000	\$2,258,584	\$2,258,584	\$880,000
Cash Reserve Target	\$3,342,587	\$5,733,594	\$5,597,409	\$4,454,479
Cash Above/(Below) Cash Reserve Target	\$3,752,703	\$903,692	\$1,841,320	\$882,329



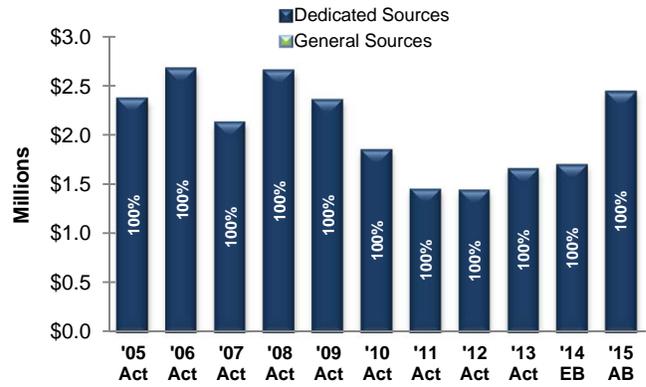
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

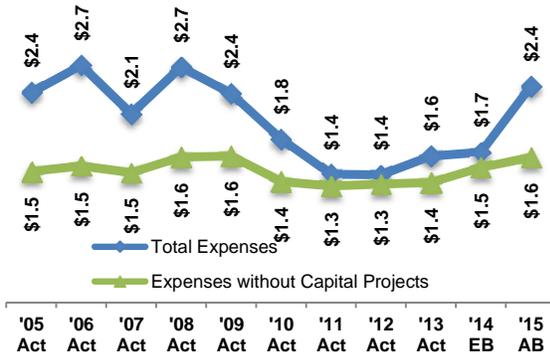
FY 2015 Total Expenditures By Category



Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Personnel Services	\$353,542	\$421,795	\$371,040	\$468,124	26.2%	11.0%
Supplies & Materials	\$218,271	\$179,926	\$179,542	\$179,823	0.2%	(0.1%)
Travel & Training	\$2,118	\$6,484	\$6,473	\$5,903	(8.8%)	(9.0%)
Intragovernmental Charges	\$173,753	\$204,049	\$204,049	\$195,904	(4.0%)	(4.0%)
Utilities, Services & Misc.	\$234,003	\$360,730	\$355,131	\$942,466	165.4%	161.3%
Capital	\$104,508	\$0	\$0	\$77,100		
Other	\$562,600	\$573,211	\$573,211	\$563,945	(1.6%)	(1.6%)
Total	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%
Operating Expenses	\$770,140	\$1,002,984	\$946,235	\$992,220	4.9%	(1.1%)
Non-Operating Expenses	\$563,292	\$573,211	\$573,211	\$563,945	(1.6%)	(1.6%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$17,000	\$0	\$0	\$77,100		
Capital Projects	\$298,363	\$170,000	\$170,000	\$800,000	370.6%	370.6%
Total Expenses	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%

Funding Sources (Where the Money Comes From)

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Grants	\$129,011	\$30,272	\$30,272	\$0	(100.0%)	(100.0%)
Interest	(\$35,215)	\$47,814	\$48,598	\$48,598	0.0%	1.6%
Fees and Service Charges	\$1,349,435	\$1,330,000	\$1,362,100	\$1,337,000	(1.8%)	0.5%
Other Local Revenues	\$989	\$150	\$1,511	\$2,650	75.4%	1666.7%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$204,575	\$337,959	\$246,965	\$1,045,017	323.1%	209.2%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%

Description

The Stormwater Utility operates through funding approved by voters in April of 1993. Funding sources include development charges on new construction and monthly Stormwater Utility charges on existing improved properties. The Stormwater Utility was established to provide funding for the implementation of stormwater management projects and maintenance of existing stormwater drainage facilities. In 2002, the Stormwater Utility began funding education and outreach activities to address stormwater quality.

Highlights/Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- Cost of Service Study for the Storm Water Utility was initiated in FY 2014 and is anticipated to be complete in FY 2015.
- Stormwater Ballot is being proposed for FY 2015.
- The FY 2015 budget includes two additional full time positions in the Field Operations section. These positions do not have a budgetary impact as funding was offset by elimination of temporary positions and a slight reduction in other operation accounts.

Department Objectives

To assure the movement of emergency vehicles during storm runoff events, to protect the public from rapidly flowing stormwater runoff or flash floods, to minimize losses and property damage resulting from uncontrolled stormwater runoff, and establish requirements for construction of stormwater management facilities in newly developed areas.

Authorized Personnel

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Administration/Engineering	1.29	1.27	1.27	1.27	
Field Operations	5.20	5.20	5.20	7.20	2.00
Total Personnel	6.49	6.47	6.47	8.47	2.00
Permanent Full-Time	6.49	6.47	6.47	8.47	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.49	6.47	6.47	8.47	2.00

Rate Increase Information

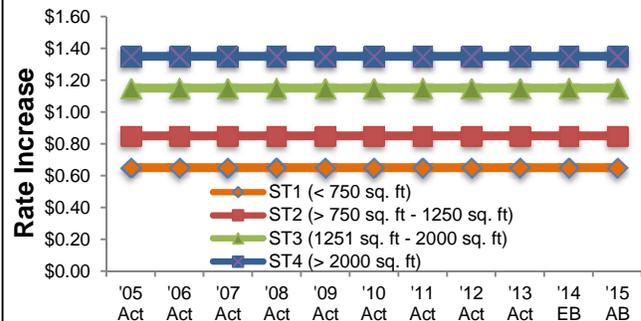
Storm Water Residential Rate Increase History

There have been no rate increases since the fund began in FY 1993.

The rates are as follows:

ST1	\$0.65/month/unit	residential < 750 sq. feet
ST2	\$0.85/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.15/month/unit	residential 1251 - 2000 sq. feet
ST4	\$1.35/month/unit	residential over 2000 sq. feet

Storm Water Residential Average Monthly Customer Impact



Storm Water Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$48,598	\$48,598	\$48,598	\$48,598	\$48,598
User Charges	\$1,337,000	\$1,609,150	\$1,948,096	\$2,370,511	\$2,897,238
Other Local Revenues	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$1,388,248	\$1,660,398	\$1,999,344	\$2,421,759	\$2,948,486
Financial Uses					
Operating Expenses	\$992,220	\$1,475,446	\$1,706,533	\$1,949,560	\$2,308,325
Operating Transfers to Other Funds	\$61,053	\$62,579	\$64,144	\$65,747	\$67,391
Interest Exp. and Non-Oper. Cash Pmts [^]	\$0	\$0	\$168,247	\$163,022	\$646,942
Principal Payments [^]	\$0	\$0	\$109,981	\$115,206	\$395,225
Capital Additions	\$77,100	\$79,028	\$81,003	\$83,028	\$85,104
Enterprise Rev. for Capital Projects *	\$800,000	\$23,321	\$23,321	\$23,506	\$0
Total Financial Uses	\$1,930,373	\$1,640,374	\$2,153,229	\$2,400,069	\$3,502,987
Financial Sources Over/(Under) Uses	(\$542,125)	\$20,024	(\$153,885)	\$21,690	(\$554,501)
Beginning Unassigned Cash Reserve	\$1,679,815	\$1,137,690	\$1,157,714	\$1,003,829	\$1,025,519
Financial Sources Over/(Under) Uses	(\$542,125)	\$20,024	(\$153,885)	\$21,690	(\$554,501)
Ending Unassigned Cash Reserve	\$1,137,690	\$1,157,714	\$1,003,829	\$1,025,519	\$471,018
Total Expenditures Uses	\$1,930,373	\$1,640,374	\$2,153,229	\$2,400,069	\$3,502,987
Less: Ent Rev used for current year CIP	(\$800,000)	(\$23,321)	(\$23,321)	(\$23,506)	\$0
Operational Expenses	\$1,130,373	\$1,617,053	\$2,129,908	\$2,376,563	\$3,502,987
20% Guideline for Operational Expenses	\$226,075	\$323,411	\$425,982	\$475,313	\$700,597
Add: Ent Rev for next year CIP	\$23,321	\$23,321	\$23,506	\$0	\$0
Cash Reserve Target	\$249,396	\$346,732	\$449,488	\$475,313	\$700,597
Cash Above/(Below) Cash Reserve Target	\$888,294	\$810,982	\$554,341	\$550,206	(\$229,579)
Debt Coverage Ratio			1.05	1.69	0.61

Assumptions:

Operating Rate Increase:

- Utility Fees * (based on residential impervious area 3,750-4,998 sq. ft.)

	\$2.04	\$2.55	\$3.19	\$3.99
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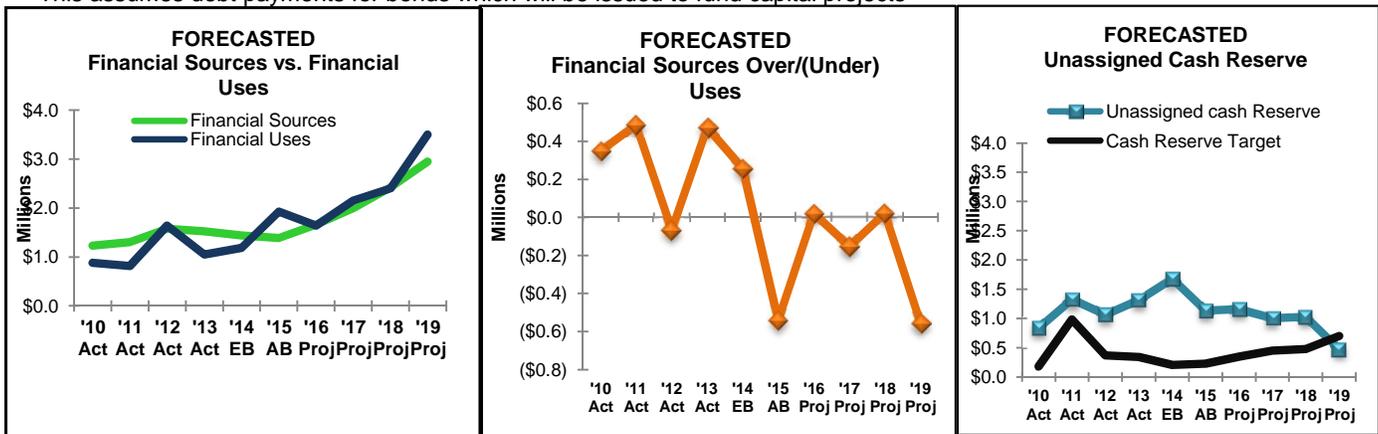
Growth Rate User Charges:

- Development Fees

	2.00%	2.00%	2.00%	2.00%
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* Proposed rates contingent upon April 2015 ballot approval

[^] This assumes debt payments for bonds which will be issued to fund capital projects



Storm Water

Budget Detail By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	% Change 15/14EB	% Change 15/14B
Admin/Education/Engineering						
Personnel Services	\$80,314	\$111,869	\$104,667	\$91,852	(12.2%)	(17.9%)
Supplies and Materials	\$22,995	\$32,073	\$32,005	\$38,265	19.6%	19.3%
Travel and Training	\$2,028	\$5,951	\$5,940	\$5,370	(9.6%)	(9.8%)
Intragovernmental Charges	\$144,737	\$171,421	\$171,421	\$158,049	(7.8%)	(7.8%)
Utilities, Services, & Misc.	\$21,317	\$34,129	\$33,852	\$28,009	(17.3%)	(17.9%)
Capital	\$17,000	\$0	\$0	\$0		
Other	\$61,053	\$70,319	\$70,319	\$61,053	(13.2%)	(13.2%)
Total	\$349,444	\$425,762	\$418,204	\$382,598	(8.5%)	(10.1%)
Field Operations						
Personnel Services	\$272,839	\$309,926	\$262,161	\$376,272	43.5%	21.4%
Supplies and Materials	\$117,590	\$147,853	\$147,437	\$141,558	(4.0%)	(4.3%)
Travel and Training	\$90	\$533	\$533	\$533	0.0%	0.0%
Intragovernmental Charges	\$29,016	\$32,628	\$32,628	\$37,855	16.0%	16.0%
Utilities, Services, & Misc.	\$79,906	\$156,601	\$155,591	\$114,457	(26.4%)	(26.9%)
Capital	\$0	\$0	\$0	\$77,100		
Other	\$501,547	\$502,892	\$502,892	\$502,892	0.0%	0.0%
Total	\$1,000,988	\$1,150,433	\$1,101,242	\$1,250,667	13.6%	8.7%
Capital Projects						
Personnel Services	\$389	\$0	\$4,212	\$0	(100.0%)	
Supplies and Materials	\$77,686	\$0	\$100	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$132,780	\$170,000	\$165,688	\$800,000	382.8%	370.6%
Capital	\$87,508	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$298,363	\$170,000	\$170,000	\$800,000	370.6%	370.6%
Department Totals						
Personnel Services	\$353,542	\$421,795	\$371,040	\$468,124	26.2%	11.0%
Supplies and Materials	\$218,271	\$179,926	\$179,542	\$179,823	0.2%	(0.1%)
Travel and Training	\$2,118	\$6,484	\$6,473	\$5,903	(8.8%)	(9.0%)
Intragovernmental Charges	\$173,753	\$204,049	\$204,049	\$195,904	(4.0%)	(4.0%)
Utilities, Services, & Misc.	\$234,003	\$360,730	\$355,131	\$942,466	165.4%	161.3%
Capital	\$104,508	\$0	\$0	\$77,100		
Other	\$562,600	\$573,211	\$573,211	\$563,945	(1.6%)	(1.6%)
Total	\$1,648,795	\$1,746,195	\$1,689,446	\$2,433,265	44.0%	39.3%

Storm Water Utility Fund

Authorized Personnel By Division

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015	Position Changes
Admin/Education/Engineering					
5901 - Director, Public Works	0.02	0.02	0.02	0.02	
5109 - Engineering Supervisor	0.20	0.20	0.20	0.20	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
1006 - Senior Admin Support Asst.	0.02	0.00	0.00	0.00	
Total Personnel	1.29	1.27	1.27	1.27	
Permanent Full-Time	1.29	1.27	1.27	1.27	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.29	1.27	1.27	1.27	
Field Operations					
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
2884 - Jet Lead Operator-773	0.00	0.00	0.00	1.00	1.00
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	0.00	0.00	0.00	1.00	1.00
2300 - Equipment Operator II-773	3.00	4.00	4.00	4.00	
2299 - Equipment Operator I-773	1.00	0.00	0.00	0.00	
Total Personnel	5.20	5.20	5.20	7.20	2.00
Permanent Full-Time	5.20	5.20	5.20	7.20	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.20	5.20	5.20	7.20	2.00
Department Totals					
Permanent Full-Time	6.49	6.47	6.47	8.47	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.49	6.47	6.47	8.47	2.00

<i>Major Projects</i>	<i>Fiscal Impact</i>
<ul style="list-style-type: none">● The Wilson Ross project is the only CIP project included in the FY 2015 budget due to the Storm Water Utility's budget constraints. The Wilson Ross storm water project will be constructed in conjunction with PCCE #17 Wilson Street / Ross Street project. This project is currently on hold until construction easements can be acquired.● The CIP projects to be completed during or by the end of FY 2014 include Grissum Building Water Quality Improvement, Ash and Hubble and the CAM Forum Nature Area.● Construction of the Hitt and Elm project is expected to commence in late FY 2014 or early FY 2015 and be completed in FY 2015.● Preliminary design work will begin on the Kelly Detention Retrofit Project in FY 2015.● If voters approve the FY 2015 ballot issue, multiple projects will be begin the design phase during FY 2015.	None

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Storm Water							
1 Annual CAM Projects - C49114 [ID: 1611]							
Future Ballot				\$150,000	\$100,000		
Total				\$150,000	\$100,000		
2 Annual Downtown Tree Planters - C49115 [ID: 1621]							
Future Ballot				\$75,000	\$50,000		
Total				\$75,000	\$50,000		
3 Annual Floodplain Mapping - C49116 [ID: 1614]							
Future Ballot			\$50,000	\$150,000	\$100,000		
Total			\$50,000	\$150,000	\$100,000		
4 Annual Projects - C49017 [ID: 839]							
Ent Rev	\$100,000						
Future Ballot			\$190,000	\$570,000	\$380,000		
Total	\$100,000		\$190,000	\$570,000	\$380,000		
5 Annual Property Acquisition - C49118 [ID: 1726]							
Future Ballot			\$50,000	\$150,000	\$100,000		
Total			\$50,000	\$150,000	\$100,000		
6 Annual TV Inspections [ID: 1867]							
Future Ballot				\$150,000	\$200,000		
Total				\$150,000	\$200,000		
7 CAM - Hubbard Flow & Sediment Study [ID: 1871] 2014 2016							
Ent Rev			\$23,321	\$46,827			
Total			\$23,321	\$46,827			
8 Garth @ Oak Tower C49110 [ID: 819] 2016 2016							
Ent Rev	\$20,000						
Future Ballot			\$400,000				
Total	\$20,000		\$400,000				
9 Lakshire Estates Lake Modification [ID: 1622] 2016 2016							
Future Ballot			\$150,000				
Total			\$150,000				
10 West Worley Storm System Replacement - C49119 [ID: 1882] 2015 2015							
Ent Rev		\$800,000					
Total		\$800,000					
11 Wilson Ross C49112 [ID: 1608] 2014 2016							
Ent Rev	\$5,000						
Future Ballot			\$150,000				
Total	\$5,000		\$150,000				
12 Aldeah & Ash Storm Pipe Rehab [ID: 1868] 2016 2017							
Future Ballot			\$15,000	\$135,000			
Total			\$15,000	\$135,000			
13 Calvert Drive - C49117 [ID: 1612] 2018 2019							
Future Ballot				\$700,000			
Total				\$700,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
Storm Water							
14 Capri Estates Drainage [ID: 828]						2017	2018
Future Ballot				\$350,000			
Total				\$350,000			
15 E Nifong Culvert Rehab [ID: 1869]						2016	2017
Future Ballot			\$15,000	\$135,000			
Total			\$15,000	\$135,000			
16 Flat Branch System Inventory Model [ID: 1609]						2019	2019
Future Ballot				\$400,000			
Total				\$400,000			
17 Greenwood Stewart Phase 2 [ID: 1615]						2019	2019
Future Ballot				\$1,600,000			
Total				\$1,600,000			
18 Kelly Detention Retrofit C49108 [ID: 1420]						2013	2019
Future Ballot					\$180,000		
Total					\$180,000		
19 Martinshire Drive [ID: 820]						2018	2018
Future Ballot				\$250,000			
Total				\$250,000			
20 Mill Creek Phase 3 C49111 [ID: 1620]						2014	2017
Ent Rev	\$10,000						
Future Ballot				\$200,000			
Total	\$10,000			\$200,000			
21 Rockhill Rd [ID: 873]						2018	2018
Future Ballot				\$550,000			
Total				\$550,000			
22 Rollins Rd at Rock Creek [ID: 1364]						2018	2018
Future Ballot			\$50,000	\$450,000			
Total			\$50,000	\$450,000			
23 Stormwater Master Plan [ID: 1039]						2017	2017
Future Ballot				\$400,000			
Total				\$400,000			
24 Vandiver/Sylvan Storm Drainage [ID: 826]						2017	2018
Future Ballot				\$2,450,000			
Total				\$2,450,000			
25 West Blvd & Stadium Storm Pipe Rehab [ID: 1870]						2016	2017
Future FY 2015 Ballot			\$10,000	\$90,000			
Total			\$10,000	\$90,000			
26 East Downtown [ID: 1613]						2019	2020
Future Ballot				\$50,000	\$1,450,000		
Total				\$50,000	\$1,450,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Storm Water

27 Mitigation Bank Program [ID: 1866]					2017	2021
Future Ballot				\$600,000	\$400,000	
Total				\$600,000	\$400,000	
28 Royal Lytham - Fallwood C49090 [ID: 815]					2010	2020
Ent Rev	\$10,000					
Future Ballot					\$376,500	
Total	\$10,000				\$376,500	
29 Sixth & Elm Storm Drain Replacement C49109 [ID: 1532]					2013	2024
Future Ballot					\$700,000	
Total					\$700,000	

Storm Water Funding Source Summary

Ent Rev	\$145,000	\$800,000	\$23,321	\$46,827	
New Funding	\$145,000	\$800,000	\$23,321	\$46,827	\$0
Future FY 2015 Ballot			\$10,000	\$90,000	
Future Funding			\$10,000	\$90,000	\$0
Future Ballot			\$1,070,000	\$9,515,000	\$4,036,500
Future Ballot			\$1,070,000	\$9,515,000	\$4,036,500
Total	\$145,000	\$800,000	\$1,103,321	\$9,651,827	\$4,036,500

Storm Water Current Capital Projects

1 Ash & Hubble [ID: 874]	2012	2013
2 CAM - Forum Nature Area [ID: 1811]	2013	2014
3 CAM - Hubbart Physical Habitat Assessment [ID: 1883]	2014	2014
4 Grissum Bldg Water Quality Improvements C49102 [ID: 1318]	2012	2012
5 Hitt and Elm C49099 [ID: 1373]	2011	2014

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372] Less maintenance. Will avert further emergency repair.
Aldeah & Ash Storm Pipe Rehab [ID: 1868] none
Annual CAM Projects - C49114 [ID: 1611] Maintenance requirements on water quality improvements still to be understood.
Annual Downtown Tree Planters - C49115 [ID: 1621] Maintenance requirements on water quality improvements are still to be understood.
Annual Property Acquisition - C49118 [ID: 1726] Maintenance requirements on water quality improvements still to be understood.
Bourn Avenue [ID: 1623] Upgrade failing infrastructure. Maintenance requirements on water quality improvements still to be understood.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

Calvert Drive - C49117 [ID: 1612]

Installing more water quality features will require a different level of maintenance than what Public Works is accustomed to; this will need to be evaluated and upgraded as we move forward with these types of projects.

CAM - Hubbart Flow & Sediment Study [ID: 1871]

unknown

E Nifong Culvert Rehab [ID: 1869]

none

East Downtown [ID: 1613]

Will eliminate a regular maintenance issue concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.

Flat Branch System Inventory Model [ID: 1609]

Dependent upon what information is provided in the final report. Expect enough information to prioritize future repairs.

Garth-Jewell [ID: 1617]

Upgrade failing infrastructure.

Gillespie Bridge Road [ID: 1628]

Improved culverts may require less regular cleaning.

Grasslands-Brandon Drainage [ID: 830]

Eliminate street flooding issue. Maintenance on LID/Water quality practices is still to be understood.

Greenwood South [ID: 1631]

Update failing infrastructure.

Greenwood Stewart Phase 2 [ID: 1615]

Eliminate a crumbling box that has holes that has been an intermittent maintenance issue. Maintenance on LID/ water quality practices are still to be understood.

Hickman & 6th & 7th [ID: 1618]

Upgrade failing infrastructure. Maintenance on LID/ water quality practices are still to be determined.

Hitt and Elm C49099 [ID: 1373]

Less maintenance. Will avert emergency repair.

Kelly Detention Retrofit C49108 [ID: 1420]

Increased maintenance to remove captured pollutants.

Lakshire Estates Lake Modification [ID: 1622]

Will need to negotiate maintenance requirements with homeowners.

Leawood Subdivision [ID: 1627]

Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.

Mary Jane Jamesdale [ID: 1619]

Upgrade failing infrastructure

Mill Creek Detention Retrofits [ID: 1625]

Will require maintenance agreement with homeowners association so they will maintain.

Mill Creek Phase 3 C49111 [ID: 1620]

Additional infrastructure to maintain. Maintenance requirements on water quality improvements still to be understood.

Mitigation Bank Program [ID: 1866]

None

Nebraska Avenue [ID: 1616]

Eliminate street flooding issues. Maintenance on LID/ water quality practices are still to be determined.

Nifong & Bethel Drainage Project [ID: 1475]

\$4,000/year maintenance

Parkade Blvd and Plaza [ID: 1630]

Maintenance activity for water quality improvements are unknown.

Rangeline Street Smith Street [ID: 1478]

Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2014	Adopted Budget FY 2015	Requested Budget FY 2016	Priority Needs FY 2017 - FY 2019	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

Rockhill Rd [ID: 873]

Will eliminate a regular maintenance issue concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.

Rockingham - E. Briarwood [ID: 1626]

Improved system require less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.

Rollins Rd at Rock Creek [ID: 1364]

Less maintenance. Will avert emergency repair

Royal Lytham - Fallwood C49090 [ID: 815]

Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.

Seventh and Locust [ID: 1374]

Less street maintenance. Will avert emergency repair. Will require yearly cleaning of water quality best management practices.

West Blvd & Stadium Storm Pipe Rehab [ID: 1870]

None

West Briarwood [ID: 1624]

Upgrade failing infrastructure. Maintenance requirements on water quality improvements still to be understood.

Wilson Ross C49112 [ID: 1608]

Upgrade failing infrastructure

Worley Again East [ID: 1629]

Maintenance activity for water quality improvements are unknown.

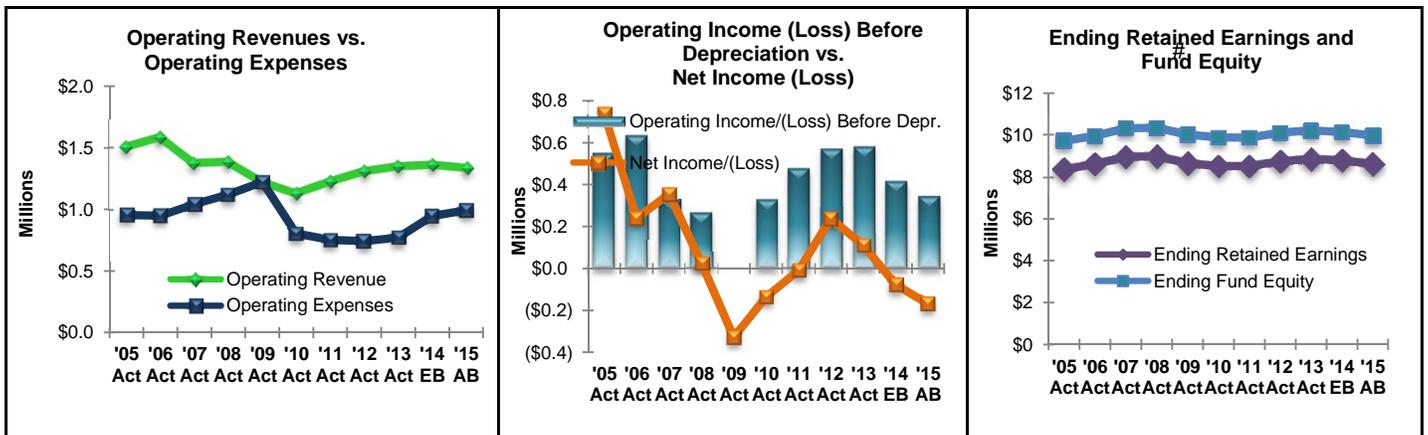
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Storm Water Utility Fund

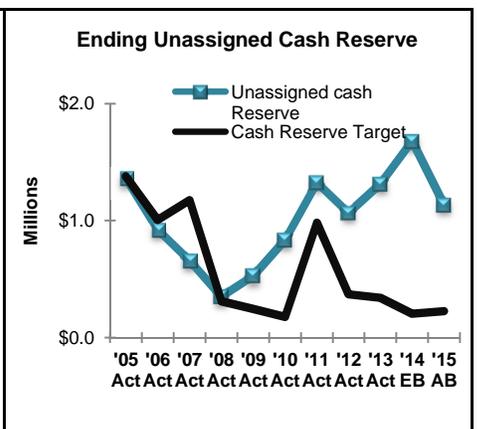
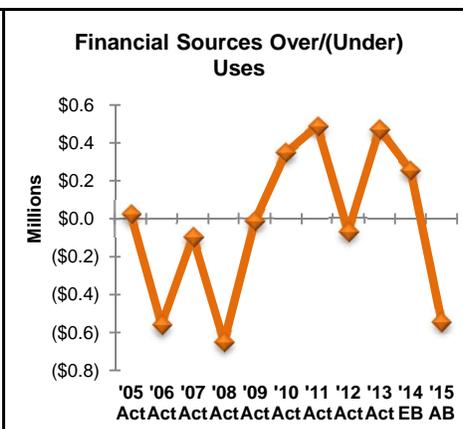
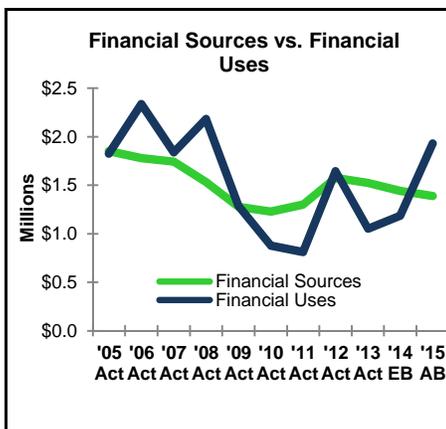
	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Operating Revenues:				
User Charges	\$1,349,435	\$1,330,000	\$1,362,100	\$1,337,000
Total Operating Revenues	\$1,349,435	\$1,330,000	\$1,362,100	\$1,337,000
Operating Expenses:				
Personnel Services	\$353,153	\$421,795	\$366,828	\$468,124
Supplies & Materials	\$140,585	\$179,926	\$179,442	\$179,823
Travel & Training	\$2,118	\$6,484	\$6,473	\$5,903
Intragovernmental Charges	\$173,753	\$204,049	\$204,049	\$195,904
Utilities, Services & Other Misc.	\$100,531	\$190,730	\$189,443	\$142,466
Total Operating Expenses	\$770,140	\$1,002,984	\$946,235	\$992,220
Operating Income (Loss) Before Depreciation	\$579,295	\$327,016	\$415,865	\$344,780
Depreciation	(\$501,547)	(\$502,892)	(\$502,892)	(\$502,892)
Operating Income	\$77,748	(\$175,876)	(\$87,027)	(\$158,112)
Non-Operating Revenues:				
Investment Revenue	(\$35,215)	\$47,814	\$48,598	\$48,598
Rev. from other governmental units	\$129,011	\$30,272	\$30,272	\$0
Misc. Non-Operating Revenue	\$989	\$150	\$1,511	\$2,650
Total Non-Operating Revenues	\$94,785	\$78,236	\$80,381	\$51,248
Non-Operating Expenses:				
Loss On Disposal Assets	\$692	\$0	\$0	\$0
Total Non-Operating Expenses	\$692	\$0	\$0	\$0
Operating Transfers:				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$61,053)	(\$70,319)	(\$70,319)	(\$61,053)
Total Operating Transfers	(\$61,053)	(\$70,319)	(\$70,319)	(\$61,053)
Net Income (Loss) Before Capital Contributions	\$110,788	(\$167,959)	(\$76,965)	(\$167,917)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$110,788	(\$167,959)	(\$76,965)	(\$167,917)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	\$110,788	(\$167,959)	(\$76,965)	(\$167,917)
Beginning Retained Earnings	\$8,749,172	\$8,859,960	\$8,859,960	\$8,782,995
Ending Retained Earnings	\$8,859,960	\$8,692,001	\$8,782,995	\$8,615,078
Contributed Capital	\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146
Ending Fund Equity	\$10,217,106	\$10,049,147	\$10,140,141	\$9,972,224

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Storm Water Utility Fund

	Actual FY 2013	Adj. Budget FY 2014	Estimated FY 2014	Adopted FY 2015
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$129,011	\$30,272	\$30,272	\$0
Interest (w/o GASB 31 adjustment)	\$44,681	\$47,814	\$48,598	\$48,598
Fees and Service Charges	\$1,349,435	\$1,330,000	\$1,362,100	\$1,337,000
Other Local Revenues	\$989	\$150	\$1,511	\$2,650
	\$1,524,116	\$1,408,236	\$1,442,481	\$1,388,248
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,524,116	\$1,408,236	\$1,442,481	\$1,388,248
Financial Uses of Unrestricted Cash				
Operating Expenses	\$770,140	\$1,002,984	\$946,235	\$992,220
Operating Transfers to Other Funds	\$61,053	\$70,319	\$70,319	\$61,053
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions	\$17,000	\$0	\$0	\$77,100
Enterprise Revenues used for Capital Projects	\$203,685	\$170,000	\$170,000	\$800,000
Total Financial Uses	\$1,051,878	\$1,243,303	\$1,186,554	\$1,930,373
Beginning Unassigned Cash Reserve		\$1,423,888	\$1,423,888	\$1,679,815
Financial Sources Over/(Under) Uses		\$164,933	\$255,927	(\$542,125)
Cash and Cash Equivalents	\$1,314,571			
Less: GASB 31 Pooled Cash Adj	(\$109,317)			
Add: Inventory				
Projected Unassigned Cash Reserve	\$1,423,888	\$1,588,821	\$1,679,815	\$1,137,690
Total expenditures Uses	\$1,051,878	\$1,243,303	\$1,186,554	\$1,930,373
Less: Ent Revenue used for current year CIP	(\$203,685)	(\$170,000)	(\$170,000)	(\$800,000)
	\$848,193	\$1,073,303	\$1,016,554	\$1,130,373
20% Guideline	\$169,639	\$214,661	\$203,311	\$226,075
Next Year Capital Projects Ent Revenue	\$170,000	\$800,000	\$800,000	\$23,321
Cash Reserve Target	\$339,639	\$1,014,661	\$1,003,311	\$249,396
Cash Above/(Below) Cash Reserve Target	\$1,084,249	\$574,160	\$676,504	\$888,294



Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Capital Projects Fund - This fund was established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements within the general government funds.

Debt Service Fund - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Deficit - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.

Department - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water Utility, Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, and Storm Water Utility.

Expendable Trust Fund - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

Expenditure - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

Fiscal Year - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

Fund - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

Fund Equity - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP - Generally Accepted Accounting Principals

General Fund - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Economic Development, Finance, Fire, Police, Health, Joint Communications, Emergency Management, Community Services, Divisions of Public Works (Administration and Engineering, Streets, Traffic, and Protective Inspection), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

General Obligation Bonds - Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Internal Service Funds - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Fleet Operations, Custodial and Maintenance Services, Finance Utility Customer Service, Information Technologies, GIS Fund, Public Communications, Employee Benefit Fund, and Self-Insurance Reserve Fund.

Intragovernmental Charges - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

Modified Accrual Basis - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

Net Assets - A funds total assets less all liabilities.

Net Income - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

Net-Working Capital - The total of all current assets less the total of all current liabilities.

Non-Expendable Trust Funds - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

Non-Operating Expenses - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses.

Non-Operating Revenues - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

Operating Budget - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

Property Tax - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proposed Budget - The recommended City budget submitted by the City Manager to the City Council in late July each year.

Retained Earnings - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

Revenues - Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Obligation Bonds - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Cultural Affairs Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Special Road District Tax Fund, and Public

Subsidy - Legally authorized subsidy from a fund receiving revenue to the fund through which the resources are to be expended.

Supplementals - A list of requests by each department which include computers, all other equipment, vehicles, trucks (capital items) and personnel. Requests are listed in priority order and then reviewed and amended by the City Manager and the Department Director based on the budget year's spending limitations.

Transfer - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These funds are used to account for assets held by the government in a trustee capacity. Trust Funds are composed of two main types, Non-Expendable and Expendable. The only Budgeted Trust Fund is the Contributions Fund.

User Charges or Fees - The payment of a charge or fee for direct receipt of a service such as; admission into a swimming pool, health services or police and fire services.

Utility Charges - applied based on the consumption of a commodity - charges for sewer, water and publicly provided electricity etc.